

# FY 2015 Adopted Budget



City of Casper, WY

July 1, 2014—June 30, 2015



## NAVIGATING THE BUDGET DOCUMENT

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# **City Council**

**Paul Meyer, Mayor**

**Charlie Powell, Vice President of City Council**

**Paul C. Bertoglio, Councilmember**

**Craig Hedquist, Councilmember**

**Steve Cathey, Councilmember**

**Keith Goodenough, Councilmember**

**Bob Hopkins, Councilmember**

**Kenyne Schlager, Councilmember**

**Daniel Sandoval, Councilmember**

# **City Officials**

**John C. Patterson, City Manager**

**Linda L. Witko, Assistant City Manager**

**Bill Luben, City Attorney**

**V.H. McDonald, Administrative Services Director**

**Tracey Belser, Human Resources Director**

**Jim Wetzel, Chief of Police**

**Kenneth King, Fire Chief**

**Rick Harrah, Public Services Director**

**Doug Follick, Leisure Services Director**

**Liz Becher, Planning & Community Development Director**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Casper, Wyoming** for its annual budget for the fiscal year beginning **July 1, 2013**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Casper  
Wyoming**

For the Fiscal Year Beginning

**July 1, 2013**

Executive Director







# Council Goals

## Fiscal Year 2013

The Casper City Council held a special goal-setting work session on December 18, 2012. At that meeting, the Council established the following seven challenging goals.



### **Goal #1 Downtown:**

Downtown Casper will be developed as a vibrant core in the community which provides a mix of residential, commercial and entertainment properties where people can live, work, and play.



### **Goal # 2 Appearance:**

The City of Casper will provide incentives and enforce codes to improve the appearance of the community for residents and visitors.



### **Goal # 3 Development:**

The City of Casper will support economic development and community growth in accordance with a formally-adopted comprehensive plan.



### **Goal # 4 Housing and Social Services:**

The City of Casper will support social service programs and agencies through the Community Action Partnership and the Community Development Block Grant Program that focus on providing decent, affordable housing and access to services for the neediest population.



### **Goal # 5 Infrastructure:**

The City of Casper will continue to invest and reinvest in the City's physical infrastructure.



### **Goal # 6 Traffic and Transportation:**

The City of Casper will invest in ongoing projects to improve the transportation systems in the community.



### **Goal # 7 Recreation:**

The City of Casper will continue to support and maintain recreational facilities and programs that provide citizens and visitors with a variety of affordable activities for all ages that serve to enhance the quality of life in Casper.



FY 2015 Adopted Budget  
**Executive Summary**

- The total Adopted City Budget is \$151,395,067, net of inter-fund transactions. The Adopted FY 2015 Budget is \$3.5 million, or 2%, less than the FY 2014 Estimated Budget. (Page 45)
- The FY 2015 Adopted Budget reflects a very conservative budget in light of stagnate Sales Tax revenue growth experienced in FY 2014. (Page 114)
- Total Adopted Capital budget is \$51,387,353, a decrease of \$3.19 million, or 6%, from FY 2014 Estimate. (Capital Summary – Page 67)
- Total Adopted Personnel budget is \$48,878,474, an increase of \$1,395,462, or 3%, from FY 2014 Estimate (Page 46).

Total full-time staffing for FY 2015 includes the addition of one Processing Equipment Operator position in Balefill and the decrease of 8 positions, through attrition.

The FY 15 Budget includes 547 positions total.

The eliminated positions are:

General Fund

Infrastructure Inspector (1)

Secretary II (1)

Equipment Operator I (1)

Equipment Operator I (2)

Buildings and Structures Fund

Senior Custodial Maintenance Worker (1)

Information Technology Fund

IT Technician II (1)

Public Safety Communications Center Fund

Police Support and Services Manager (1)

**General Fund**

- Total Adopted General Fund revenue, as compared to FY 2014 estimated is projected to increase a modest \$1,000,080, or 2%, to 51,528,600 reflecting modest revenue growth in various areas as compared to the growth in recent years. (Page 47)
- Total Adopted General Fund expenditures are \$51,913,600, a reduction of \$311,160, or 1% from FY 2014 Estimate, with decreases primarily in Transfers Out and Other Expenditures. (Page 107)
- 76%, or \$2,985,743, of the total State allocated mineral tax Above-the-Cap funding of \$3,913,239 is adopted for one-time capital expenditures. (Page 113)



June 17, 2014

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

FROM: John C. Patterson, City Manager

SUBJECT: Budget Message – Fiscal Year 2015

### **INTRODUCTION**

Pursuant to the requirements of Section 16-4-104 of the Wyoming State Statutes, as amended, after prior review by the Casper City Council, the FY 2015 Proposed Budget was submitted to Council for consideration to be adopted on June 17, 2014. Because the budget was passed on this date, the FY 2015 Proposed Budget is now adopted and will be referred to as the FY 2015 Adopted Budget. The FY 2015 Adopted Budget represents a responsible plan of spending for the upcoming fiscal year. The total Adopted City Budget is \$151,395,067, net of inter-fund transactions. The Adopted FY 2015 Budget is \$3.5 million, or 2%, less than the FY 2014 Estimated Budget.

Cost center budgets are developed on a semi status quo basis to the previous year's budget. This process allows for increases in uncontrollable costs such as utilities, insurances, and third-party employee benefits.

Preparation of the FY 2015 Adopted Budget began with the Finance Division developing the full-time personnel cost projections for each cost center. Finance Division staff then met with the management of each cost center, including the relevant department head, to review the projections. During the review, the full-time staff projections were adjusted for any known issues such as confirmed retirements and resignations, which would impact the ensuing year budget. Also during these reviews, the part-time staffing levels were determined and costs were developed. Finance staff then entered all personnel budgets into the central budget system.

Upon completion of the personnel budgets, the central budget system is opened for departments' administrative staff to enter the balance of each cost centers' /funds' budget increases for proposed expansion of service, including increases in staffing levels. Additions of non-personnel costs are not included in the initial personnel budget preparation. Any expansion of service increases are presented to the City Manager, who considers the merit of each increase and determines if the increase should be included in the adopted budget. Simultaneously to the development of the cost center budgets, initial estimates of General Fund revenues are refined as additional months' revenues are received.

Please note that this Budget Message focuses primarily on the General Fund and funds dependent upon the General Fund for operating subsidies. The costs of providing the broad range of services through the General Fund are funded by general revenue sources.

These revenues consist primarily of taxes which are, to a great extent, not controlled by the City Council. Therefore, it is the General Fund that is most impacted by changes in revenues brought about by economic and political conditions.

### **RECAP OF FY 2014**

The budget issue of FY 2014 is general Sales Tax revenue.

After solid growth/recovery since the FY 2009 decline, general Sales Tax revenue is significantly lower than budgeted, at \$1.5 million or 6.3% less than the projection. The stagnation of general Sales Tax revenue is baffling because of the apparent vitality of the local economy. By many accounts the local economy and development appears to be more active than the Sales Tax revenue reflects. The number of utility accounts continued to increase, building activity continues, median family income increased after a dip in FY 2013, total employment in the county continued to grow through 2013, unemployment through March 2014 was 4.1% and home prices have continued to increase. Detailed economic indices can be found in the Economic Information Section (Page 23).

In light of the stagnation that was noted in the early months of FY 2014, continued analysis has been done on Sales Tax revenue. County sales tax collection data is reported by the Department of Revenue by major and minor national standard business categories. City staff tracks and analyzes the growth rates for the top eight major categories. While six of the eight categories showed YTD growth in FY 2014, the growth rates were far less than experienced the last three years. Declines in the growth rates were anticipated in the formation of the FY 2014 projected Sales Tax revenue, but not to the extent experienced. Detailed Sales Tax revenue performance information can be found on Page 114.

As a consequence of stagnant general Sales Tax revenue, General Fund expenditures are expected to exceed revenues by \$1.5 million dollars. In the effort to offset the estimated decline in revenue, department heads have identified reductions in both non-personnel and personnel costs in areas and services. The goal is a 5% reduction in costs without short-term disruptions of services.

### **Transfers**

Included in the estimated transfers for FY 2014 is an additional contingent transfer of \$450,503 to the Property and Liability Fund to cover the cost of the October 2013 Branch Cleanup. This was budgeted in the worse-case event that insurance did not cover the total direct costs. The latest information is that the amount covered by insurance will not be determined until the fall of 2014.

## **FY 2015 OVERVIEW**

The FY 2015 Adopted Budget reflects a very conservative budget in light of stagnate Sales Tax revenue growth. Total Adopted General Fund revenue, as compared to FY 2014 estimated is projected to increase a modest \$1,000,080, or 2%, to \$51,528,600 reflecting modest revenue growth in various areas as compared to the growth in recent years (Page 47).

In addition to meeting the current service levels, the FY 2015 Adopted Budget reflects the following:

- Very modest revenue growth projections
- Elimination of eight positions, through attrition. Six of these positions were in the General Fund, with the other two positions in funds that receive subsidies from the General Fund
- Addition of one Solid Waste Processing Operator position in Balefill Fund.
- A \$1,000 bonus for all full time positions
- Cost centers' Workers' Compensation budgets are continued at 2011 levels, with the difference being a lump sum transfer from the General Fund
- A continuation of budget reductions initiated in FY 2014 to meet the lower than anticipated Sales Tax revenue

## **FY 2015 Revenues**

### **Mineral Revenues**

Mineral and energy commodity process prices and production stayed at levels whereby the Wyoming Legislature has funded Mineral Royalty and Severance Taxes for the FY 2015 – 2016 biennium at the same level as the prior biennium.

Additionally, prices and productions levels also resulted in the Legislature providing additional funding from mineral sources in the form of Above-the-Cap funding. For both FY 2015 and 2016, the City will receive base amounts \$3,913,238 per year. (There is an additional \$25,000,000 to be distributed to local governments when the distribution basis is determined.)

Because of the legislative allocation process of Above-the-Cap funding, the City has endeavored to use this funding for one-time purposes. However, from year to year it has been necessary to use some for operating expenditures. For FY 2015 76% of this funding will be used for one-time capital expenditures, as reflected below.

**Used for Operations** **\$ 927,496**

*Used for Capital Expenditures*

Leisure Services Facilities	200,000
Yellowstone Highway	5,000
Golf Cart Replacement	150,000
Ice Arena Rubber Flooring Replacement	120,000
Hogadon Water System Injector	10,000
Pavement Management Program (Streets)	500,000
PSD 900 MHz System – Traffic Signals	200,000
City Facilities Parking Lot Improvements	200,000
CEC Second Sheet of Ice	<u>1,600,000</u>
<b>Total Capital</b>	<b><u>\$2,985,000</u></b>

**Total Above-the-Cap Funding** **\$3,913,239**

**Sales Taxes**

Locally, Casper continues to see a small growth in Sales Taxes. For FY 2015, Sales Tax revenue is forecasted to be \$23,250,000. This is an increase of only slightly (2.2% or \$495,775) over the estimated amount of receipts for FY 2014. This is a conservative growth projection as compared to the results of the past two years. A detailed discussion supporting the 2.2% increase can be found in the General Fund Revenue Summary section of the FY 2015 Adopted Budget (Page 111). The relative low increase in Sales Taxes is primarily due to a decrease in the Wholesale and Construction industries.

**Fuel Taxes**

The amount of Fuel Taxes adopted for FY 2015 (\$956,609 of Gasoline Tax and \$57,693 of Special Fuels Tax) reflects the first full year of the \$.10 per gallon increase passed by the Wyoming State Legislature.

**Property Taxes**

Property Tax revenue is forecasted to increase slightly to \$3,550,000 for FY 2015. This increase is based on the City's growth rate and the amount of non-public building that is subject to property taxation occurring. Historically, this source of revenue tends to grow steadily during times of growth.

**Franchise Taxes**

Franchise Tax revenue is expected to increase to \$5,223,277, reflective of the growth of the community and provider commodity/service prices.



The General Fund does not reflect the additional 1% increase of the Franchise Fee assessed to Rocky Mountain Power. Instead, this revenue is budgeted in the Special Reserves Fund.

Cable franchise taxes correlate well (0.910) to Natrona County's population. As population grows and more cable services are provided within Casper, revenue from these franchise taxes also increase. Cable franchise taxes have increased an average of seven percent since FY 2008 and are expected to continue to increase as new apartments and homes are built in the community.

Telephone franchise taxes have declined an average of eight percent since FY 2008. As the use of landline based services have decreased, this revenue source has decreased.

Natural Gas franchise taxes have a strong correlation (0.948) to Natrona County's population. Weather conditions also can affect this revenue source as it is based upon a rate per therm of gas delivered to users. Therefore, a warmer/colder winter can affect the total revenue collected.

Listed as a Franchise Revenue is a source entitled Water, Sewer, and Sanitation Franchise Fees, with the FY 2015 Adopted Budget being \$1,501,277. This source is based on charging municipal utilities (water, sewer, sanitation) for the general services available to those operations. For FY 2013, FY 2014 and FY 2015 the net effect of this source is zero for the General Fund and the related utility funds do to reciprocal one-time transfers made from the General Fund to the utility funds. However, if in the future it is determined that the General Fund cannot return a like amount of one-time funding to the utility funds, the amounts charged to the utility funds will increase those funds' costs. Because the FY 2015 net effect of this source is zero for the General Fund, the total amount is not included in the franchise fees adopted revenue amount.

### **Permits**

Permit revenue is forecasted at \$1,265,500 for FY 2015. Included in the increase of this revenue is an anticipated \$100,000 increase in Building Permits. The receipt of large building permit fees for school building construction occurred in FY 2014. As was planned for FY 2014, the proceeds of a portion of those permit fees are budgeted in FY 2015 to be committed and transferred for outdoor pool construction.

### **Charges for Services**

\$2,536,233 is budgeted for Charges for Services in FY 2015. The increase in this revenue source is due to transferring Meter Services to the Finance Division, and increased operating costs incurred by the cost centers charging for support services provided to the rest of the City's operations.

## **Interest Rates**

For FY 2015 \$235,615 of interest income is forecasted. The historically low interest rate environment continues taking its toll on the General Fund. The General Fund is double-teamed by this condition. In addition to the General Fund's decline, the City's Perpetual Care Fund does not generate enough interest income to provide the operating subsidy to certain funds, Therefore the General Fund must make up the difference out of current revenue.

## **Other Revenues**

All other revenues are predicted to show low to moderate growth.

## **FY 2015 Expenditures**

### **Personnel - Staffing**

Total full-time staffing for FY 2015 includes the addition of one Processing Equipment Operator position in Balefill and the decrease of eight positions, through attrition.

The FY 15 Budget includes 547 positions total.

The eliminated positions are:

General Fund

Infrastructure Inspector (1)

Secretary II (1)

Equipment Operator I (1)

Equipment Operator I (2)

Buildings and Structures Fund

Senior Custodial Maintenance Worker (1)

Information Technology Fund

IT Technician II (1)

Public Safety Communications Center Fund

Police Support and Services Manager (1)

The total cost savings for this reduction is \$545,100, most of which will occur in the General Fund.

### **Personnel - Compensation**

Adopted for FY 2015 is a \$1,000 bonus for every full time employee, including Fire Platoon staff. For the General Fund and its dependent funds, the total cost for this bonus is \$508,332. This amount has been allocated to appropriate cost centers and funds.

## **Personnel - Benefits**

While it is not a cost to the City, it is important to note that general public (non-sworn) employees' contribution rate to the Wyoming Retirement System increases .75% beginning July 1, 2014. The City's contribution rate will increase .75% July 1, 2015 which will be a cost to the City beginning with FY 2016. At that time, the total contribution rate will be 16.62%, with the employee rate being 8.25% and the City's being 8.37%.

For the fifth consecutive year, it is recommended that employee and employer health insurance premiums for the City's Self-Funded Health Plan not be increased. Changes in Plan benefits and administration resulted in little or no growth in costs. However, the performance of the Plan will be reviewed to determine if a mid-year rate increase is needed.

The City's Workers' Compensation premiums rates have decreased for FY 2015 due to rate experiences working through the City's rating period and fewer claims. In recent years the rate increased significantly as a result of an experience change that takes into account the active cases and the case reserves within a rolling three-year period. This resulted in the General Fund being significantly impacted for several years by prior years' activity. This continued impact is contrary to the notion that government funds should be measured by the available resources in any given year and not have to shoulder the burden of prior year costs. To smooth the impact these fluctuations have on cost centers in the General Fund and its dependent funds, it is recommended that a portion of Workers' Compensation Insurance costs be funded as a lump sum item budgeted as a single transfer from the General Fund to the Property and Liability Insurance Fund of \$594,034. In recent years this amount was prefunded from General Fund surplus. However, with the stagnation of sales tax revenue and a low vacancy rate for full-time positions, there will not be a surplus for FY 2014. Workers' Compensation Insurance costs charged to each cost center in the FY 2015 Adopted Budget is set at the FY 2011 premium rates, adjusted for any increase or decrease in staffing levels.

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

Increases in funding for various Contractual Services and Materials and Supplies accounts are discussed in the highlights of individual cost centers/funds. Overall, increases are anticipated for:

- Utility services for both increased usage and rates, with some offsets due to energy efficiency improvements.
- Insurance & Bonds for increased premiums assessed by the Wyoming Association of Risk Managers (WARM) liability and property pool and reassessment of individual cost centers' cost allocation.
- Normal increases in service and material costs due to vendor price increases.

Various cost centers may have experienced appreciable changes in Interdepartmental Services charges. These costs are charges for services provided by service operations, such as the Central Garage, Buildings & Structures and Information Technologies (IT). These charges are determined based on the level of services provided to the cost center over a moving three-year period. If a cost center's usage is decreasing, that center's charges will decrease as the three-year average begins to decline. Likewise, increased usage results in raising the interdepartmental charges.

To help alleviate some of the impact of cutbacks to General Fund operations and increases in allocations of Central Garage costs, the markup for fuel handling was reduced from 20% to 10%.

**Other Expenses**

The following items contained in the Council cost center are recommended to be funded in the FY 2015 Adopted Budget:

National Development Council	\$10,000
Quarterly Community Newsletter	9,000
REV3 Race	10,000
Spay and Neuter Event	10,000
Platte River Revival 2014	15,000
CNFR	44,000
Community Promotions	\$115,000

Increases in the following Health, Social & Community Services items are being recommended:

United Way Kickoff Event	\$1,000
Child Advocacy Project	\$5,000

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

**Transfers**

For FY 2015, subsidy transfers to funds supported by the General Fund have decreased \$223,300, or 4%, from the needed estimated levels for FY 2014. Details of subsidy transfers are on page 166.

## **Additional Items**

### **Council Goals**

\$385,000 has been budgeted for Council Goals. In recent years, the Council has set aside between \$200,000 and \$500,000 for the Council Goals line item, with the funding most often coming from General Fund reserves.

For reference, in FY 2014, Council initially set aside \$151,845 for the Council Goals line item. In addition to that initial budget amount, there was \$202,292 carry over encumbrances for commitments made in FY 2013 and a budget adjustment of \$282,754, resulting in a total Council Goals budget of \$636,891.

### **FY 2015 Items Not Funded**

The following are not funded in the FY 2015 Adopted Budget.

#### **Community Action Partnership (CAP)**

For FY 2015 CAP requested a \$100,000 increase of Optional One Cent #15 funding to \$275,000. However, the annual allocation of Optional One Cent #15 funding to CAP was set at \$175,000 annually through the original allocation. With there being no additional original Optional One Cent #15 allocation available, if funded, the source of the additional \$100,000 will need to be determined.

## **CONCLUSION**

Again, the FY 2015 Adopted Budget is very conservative pending realized Sales Tax revenue paralleling the apparent vitality of the local economy. The budget provides adequate funding for short term continuation of services at the current level. However, sales tax revenue will be the key and, as always, will be monitored closely. If Sales Tax revenue continues to be flat with low or no growth, in order to deal with increasing costs it will be necessary to evaluate budgets for reductions which may, in turn, result in reduced services. Fortunately, the City Council has maintained adequate General Fund reserves that provide resources to make the necessary adjustments over a moderate time span, allowing time to develop and make the necessary changes without abrupt changes in services.

I recognize all of the individuals who have worked on this budget. The department heads are commended for submitting reasonable requests enabling an efficient and effective budget preparation process. Staff in the Finance Division of the Administrative Services Department and City Manager's Office worked long hours to produce the information needed to facilitate the budget preparation, review, final recommendations, and the FY 2015 Adopted Budget document.

Council reviewed each of the cost center budgets during its budget workshops. The information provided regarding the performance measures which have been identified for

each cost center has been expanded. This is an effort to improve the way that the funding request is tied to the services delivered. As the City Council sets goals for the organization at the highest level, each department must determine how best to meet its goals and strive for constant improvement in the way that the work is done.

I am pleased to present the FY 2015 Adopted Budget to you, and would be happy to provide any additional information or explanation that you may require.

# General Information

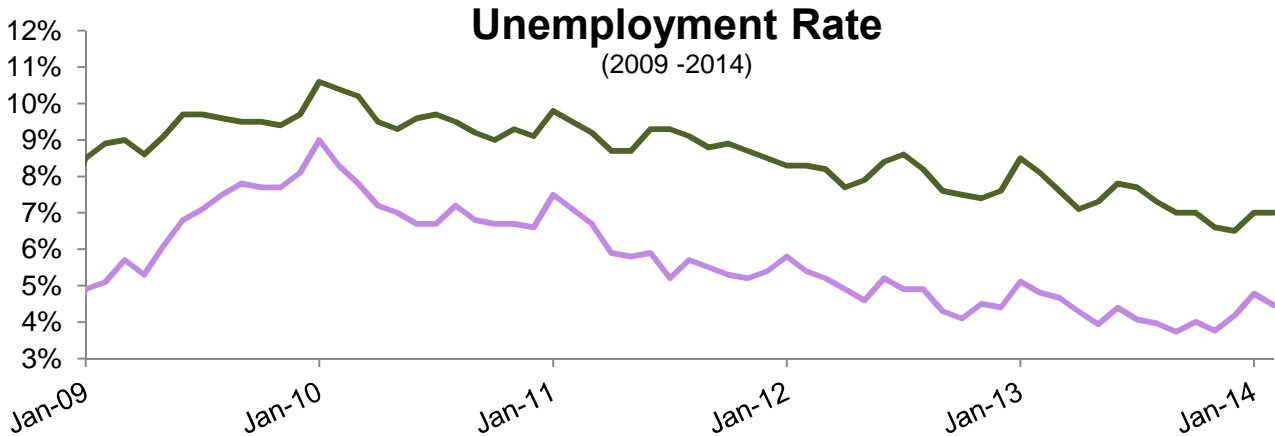
Economic Information City

Organization



# Community Economic Indicators - Jobs

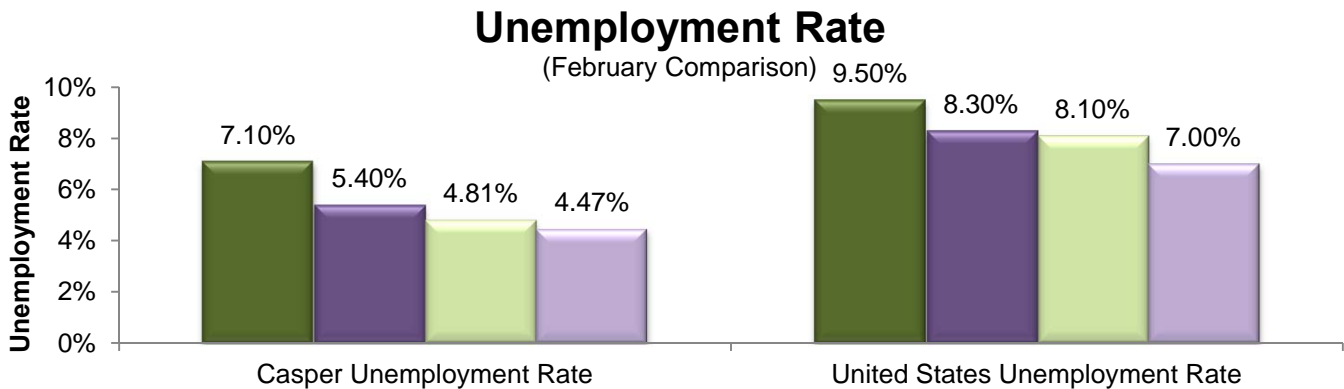
Updated April 2014 with most recent data available



Source: US Bureau of Labor and Statistics

— Casper Unemployment Rate — United States Unemployment Rate

The unemployment rate in the Casper Metropolitan Statistical Area continues to decrease as jobs in the energy industry become widely available. Because of the energy boom, the local unemployment rate is lower than the United States unemployment rate by almost 2.5%. The local unemployment rate is lower than pre-recession levels which indicate a stable economy.



Source: US Bureau of Labor and Statistics

■ 2/1/2011 ■ 2/1/2012 ■ 2/1/2013 ■ 2/1/2014

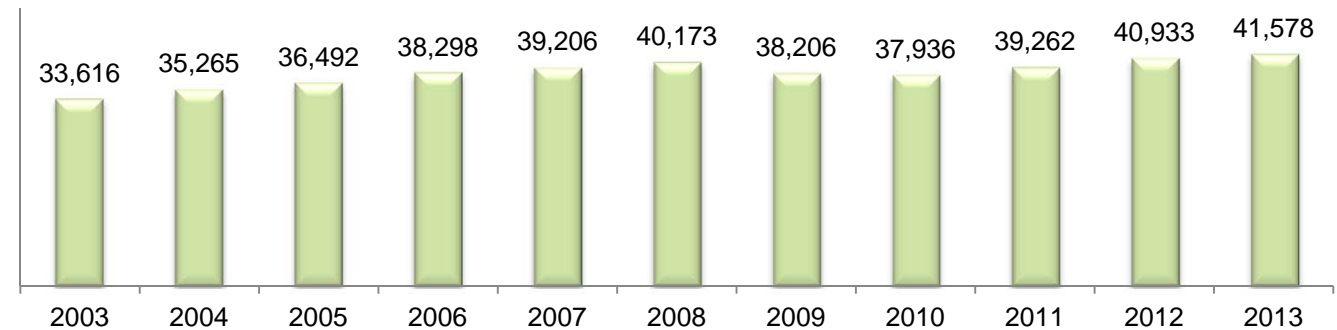
The unemployment rate as of February when compared to prior years has steadily decreased. Because of the continued decrease, the Casper MSA employment participation rate is 77.10% which is greater than the United States participation rate of 62.70%. Historically, the average Casper MSA employment participation rate has been around 75.99% while the United States participation rate has been 65.20%.



# Community Economic Indicators - Jobs

Updated April 2014 with most recent data available

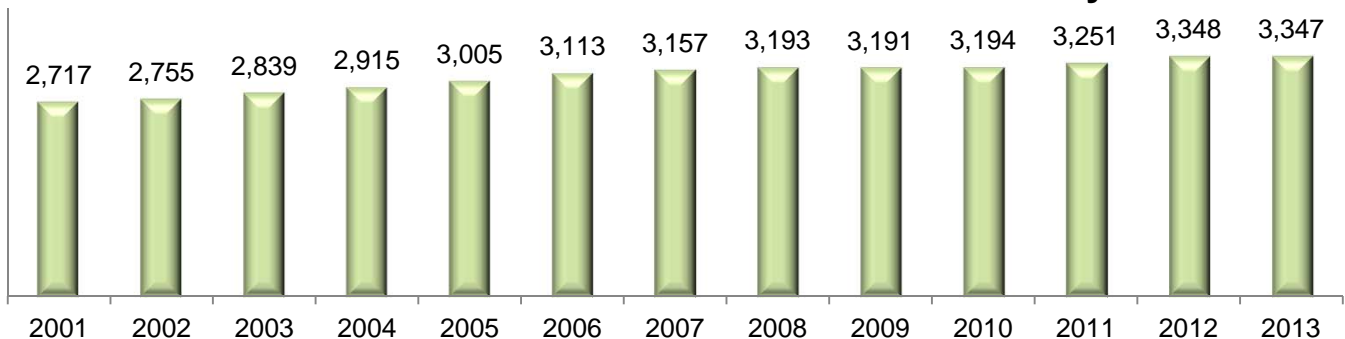
## Total Employment in Natrona County



Source: US Bureau of Labor and Statistics

Total employment in Natrona County has increased approximately 2% per year since 2003. With the energy industry outlook continuing to stay strong and attract employees, the total employment in Natrona County is expected to continue increasing. Therefore, growth in services within the community is expected to increase as well.

## Number of Businesses in Natrona County

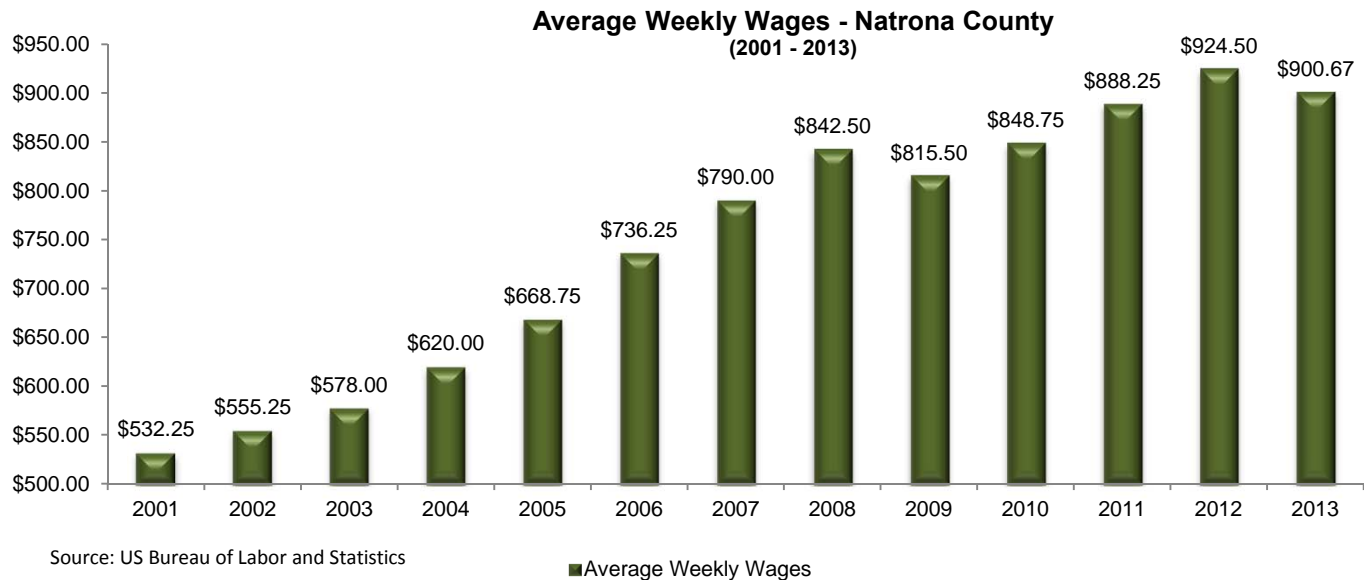


Source: US Bureau of Labor and Statistics

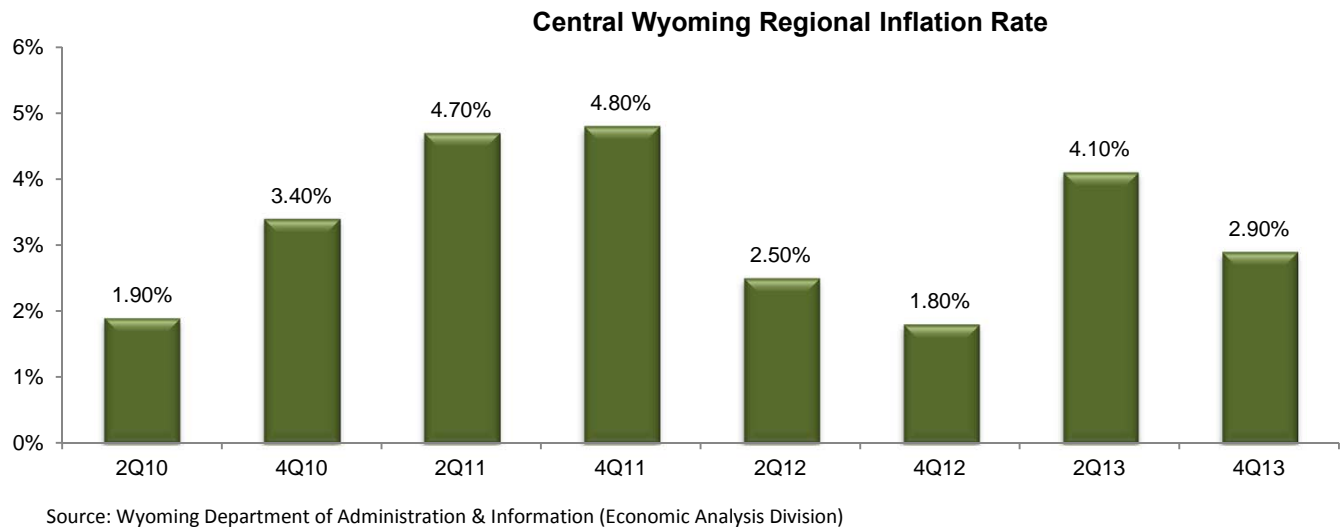
Because of the growth in employment, the numbers of businesses have also increased. New developments such as the McMurray Business Center are attracting development of restaurants, offices, hospitals, and other businesses.

# Community Economic Indicators - Income and Inflation

Updated April 2014 with most recent data available



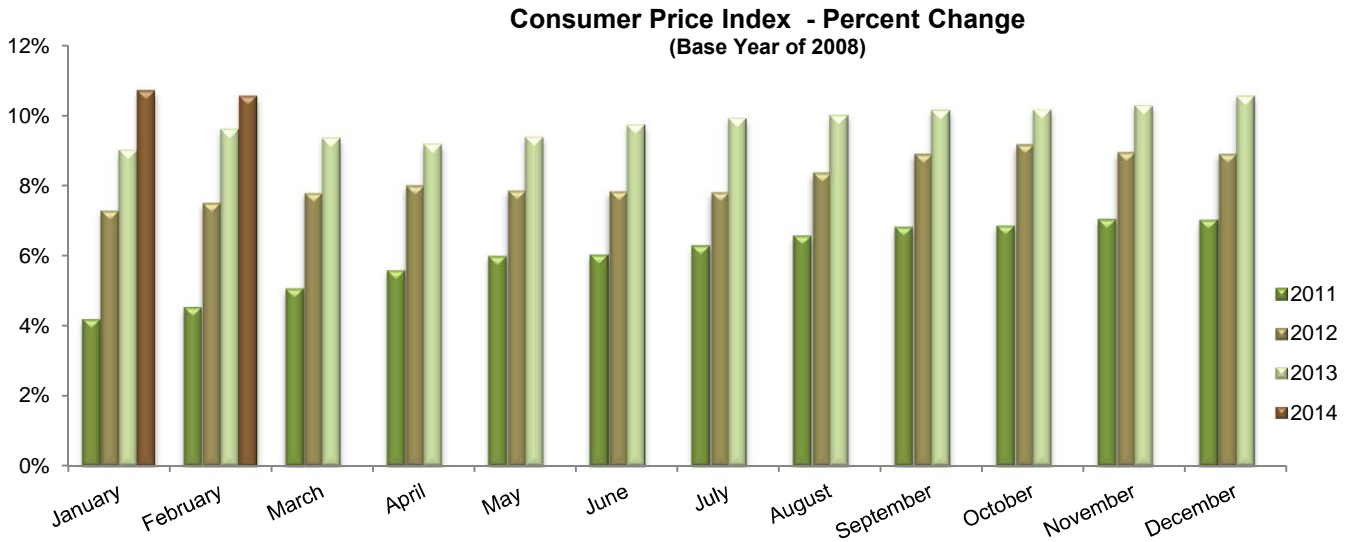
Average weekly wages in Natrona County have increased rapidly since 2001. With the increase in energy related jobs which require skilled workers, compensation for their abilities increases. The appeal of high paying jobs draws employees to Casper. The decrease in average weekly wages seen from 2012 to 2013 could be due to the shift from natural gas production to oil production in the area.



The Central Wyoming Regional Inflation rate has increased significantly over the past 3 years. A decrease was seen during 2012 and since then, has increased to levels similar to those observed in 2010.

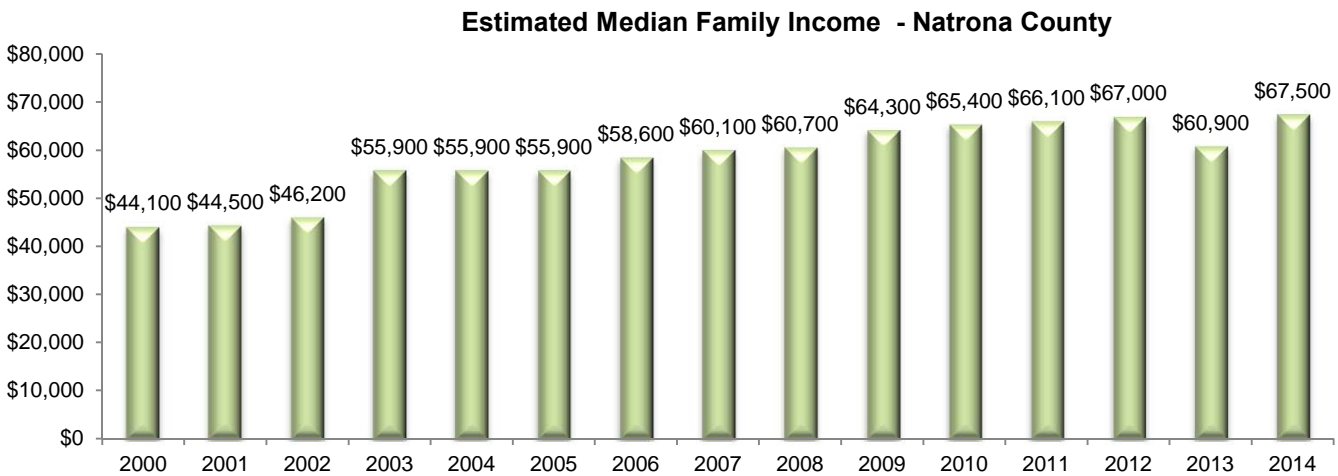
# Community Economic Indicators - Income and Inflation

Updated April 2014 with most recent data available



Source: US Bureau of Labor and Statistics

The consumer price index is up by 10.57% since 2008 and remains high when compared to previous years.



Source: US Department of Housing and Urban Development

Estimated median family income has continued to rise in Natrona County since 2000. This indicator is estimated by the United States Department of Housing and Urban Development. The decrease from 2012 to 2013 can be explained by the calculation method used during this year.

For the calculation method for 2013 visit: <http://www.huduser.org/portal/datasets/il/il2013/2013MedCalc.odn>  
 For the calculation method for 2014 visit: <http://www.huduser.org/portal/datasets/il/il2014/2014MedCalc.odn>

# Community Economic Indicators - Building Permits

Updated April 2014 with most recent data available

## Total Building Permit Valuation

(Fiscal Year to Date Comparison)



The total valuation of building permits are greater in FY2014 than they have been in the past four years due to the growth in the community and the issuance of building permits for both high schools in the City.

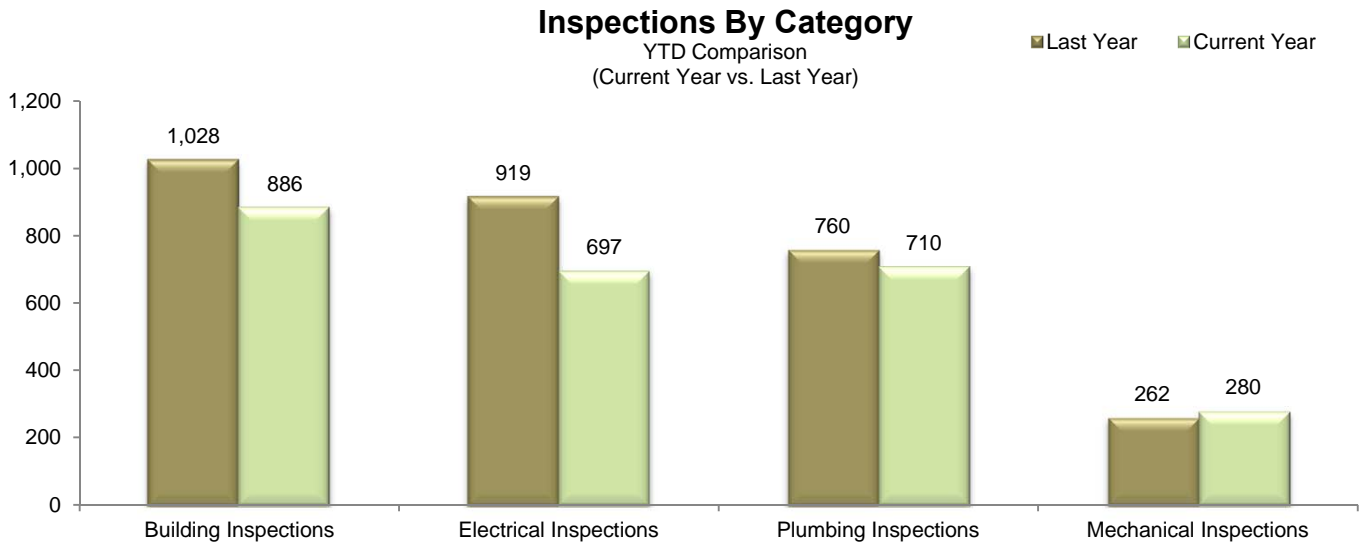
## Number of Building Permits Issued



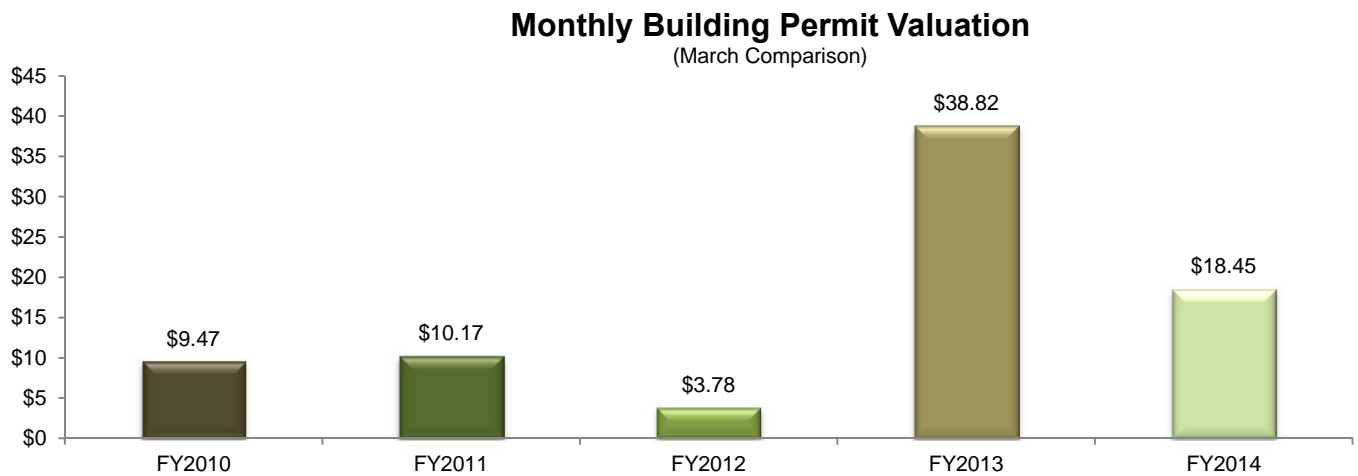
Building permits are generally in line with the average trend shown with the exception of increased permits sold in November of 2013.

# Community Economic Indicators - Building Permits

Updated April 2014 with most recent data available



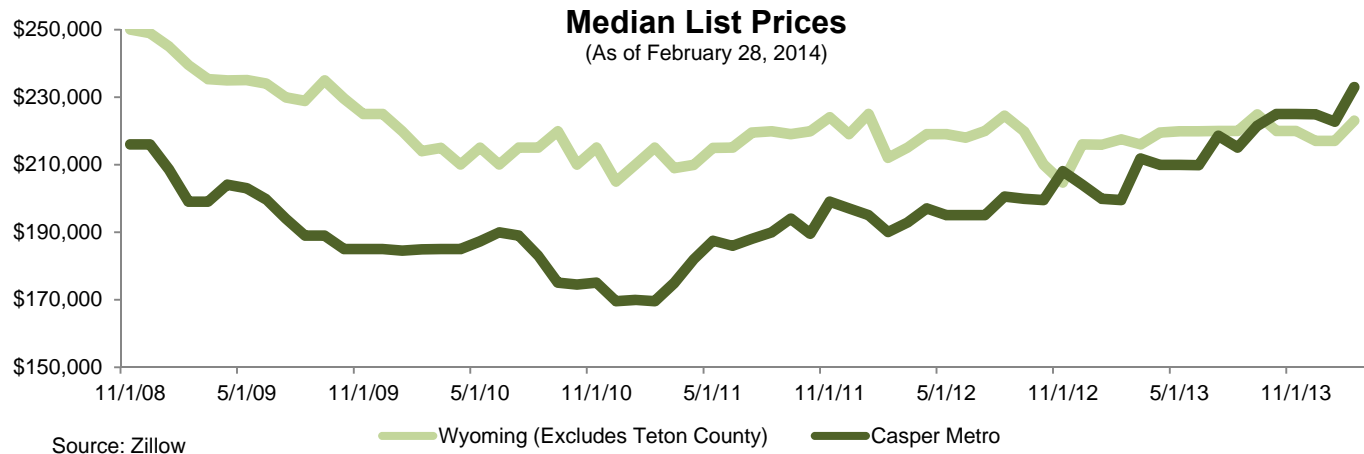
When compared to last year at the same point in time, overall inspections are down with the exception of Mechanical inspections.



The March monthly building permit valuation has been relatively consistent with a significant increase noted in FY2013.

# Community Economic Indicators - Housing

Updated April 2014 with most recent data available



Recently, the housing market in Casper has seen significant increases in prices. As individuals and families move to the area the housing supply is lower than the demand which causes prices for housing to increase. The average single family home price in the Casper MSA is greater than the Wyoming average (excluding Teton County).

## Apartment Rent

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



	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14
■ Efficiency	585	601	631	656	653	607	602	663	663	604	604	604	663
■ 1 Bedroom	735	751	781	806	848	796	800	843	844	802	786	815	832
■ 2 Bedroom	1,035	1,051	1,081	1,106	1,145	1,110	1,090	1,110	997	987	987	976	1,034
■ 3 Bedroom	1,385	1,401	1,431	1,456	1,488	1,488	1,488	1,488	1,501	1,526	1,526	1,526	1,526

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

The average apartment rent has increased slightly over the past year and is expected to continue rising slightly. New apartment complexes are being built in the community which may cause rental prices to decrease due to supply reaching the demand levels. However, at this point in time, demand is still greater than the supply of rental units.

# Community Economic Indicators - Housing

Updated April 2014 with most recent data available

## Single Family Home Rent

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



	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14
■ 1 Bedroom	559	554	604	655	575	623	600	600	750	700	713	750	750
■ 2 Bedroom	759	754	804	855	971	802	1,175	1,238	966	1,051	978	1,063	925
■ 3 Bedroom	1,309	1,354	1,404	1,455	1,324	1,400	1,583	1,486	1,198	1,208	1,154	1,386	1,404

Sources: trib.com/ads, www.zillow.com, realestateincasper.com, and www.csirealty.com

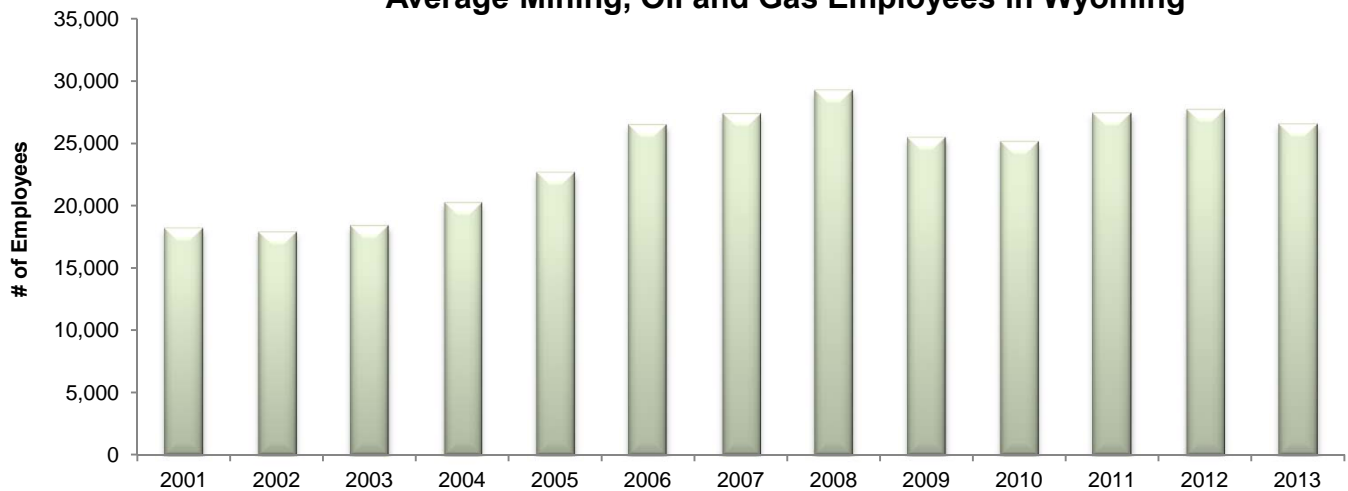
Single family rental homes have increased in price, specifically those with three bedrooms or more. Families moving to Casper prefer to find houses where they will have enough room for their children as well. Therefore, houses are more appealing to these families than apartments. Because the supply is limited, price rises significantly from 2 bedroom homes to 3 bedroom homes.

# Community Economic Indicators - Energy

Updated April 2014 with most recent data available

All data in this section is from the US Bureau of Labor Statistics

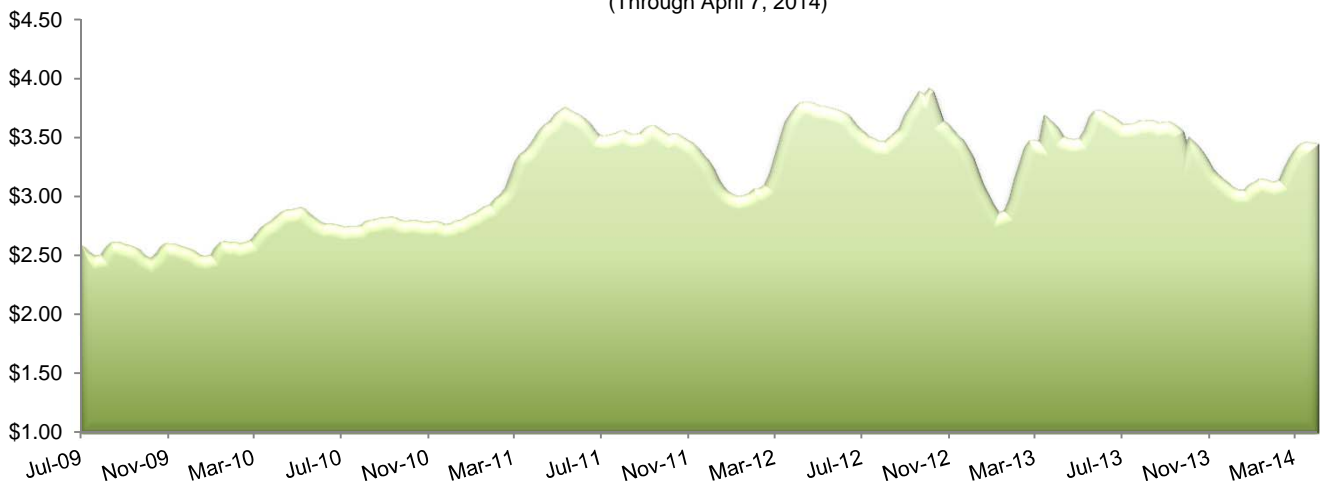
### Average Mining, Oil and Gas Employees in Wyoming



The energy industry continues to employ a large majority of employees in Wyoming. The highest employment numbers were seen in 2006, 2007, and 2008. Since 2011, employment levels have reached those seen during these high periods of employment with a decreasing trend during 2012 and 2013.

### Retail Gasoline Prices- Rocky Mtn Region

(Through April 7, 2014)



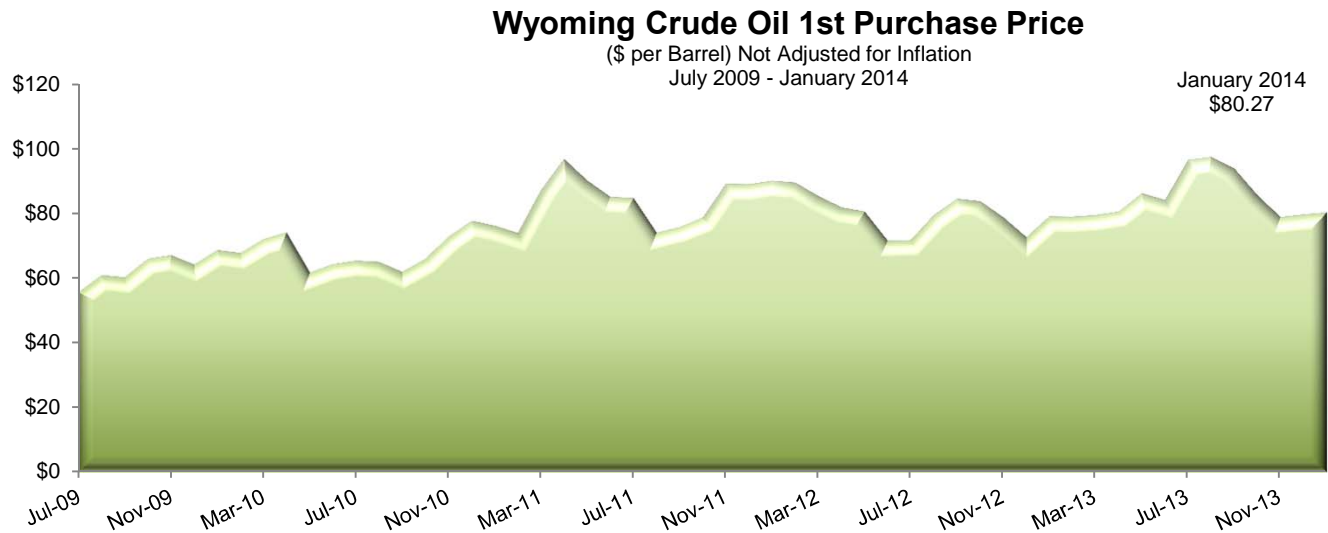
Retail gasoline prices in the Rocky Mountain Region tend to fluctuate. However, overall, prices have continued to increase since mid-2009.



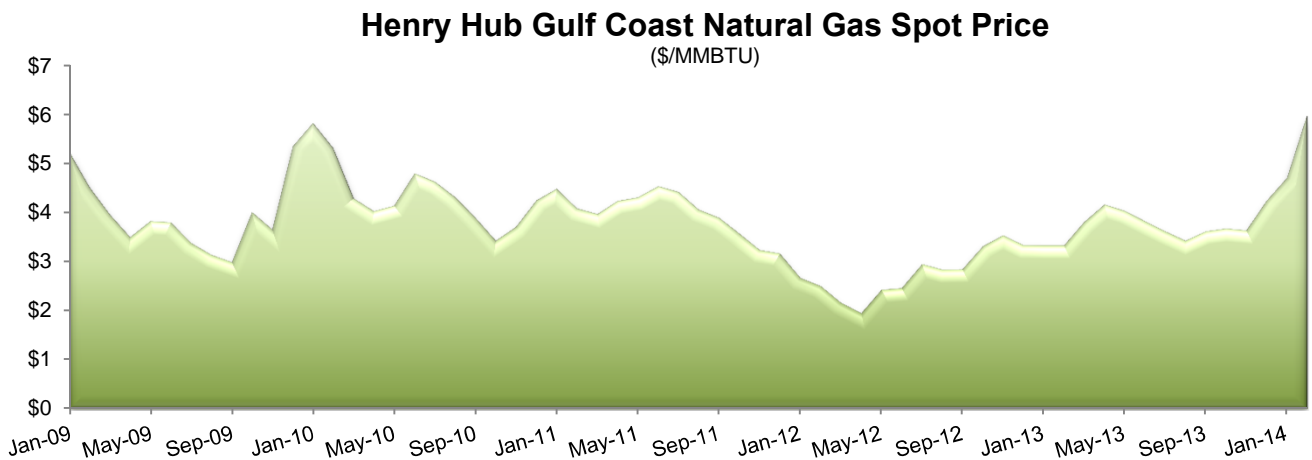
# Community Economic Indicators - Energy

Updated April 2014 with most recent data available

All data in this section is from the US Bureau of Labor Statistics



Similar to retail gasoline prices, the crude oil first purchase price also fluctuates but has steadily increased since mid-2009.

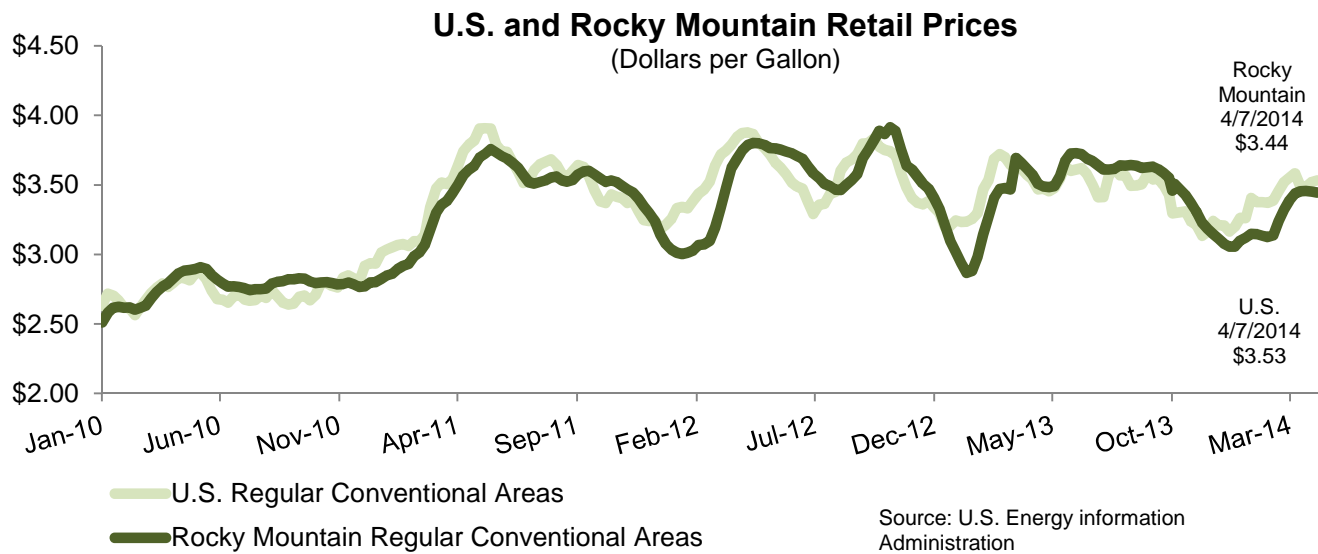


The Henry Hub Gulf Coast Natural Gas Spot Price has reached levels similar to those seen late 2009 and early 2010. Again, this indicator tends to fluctuate.

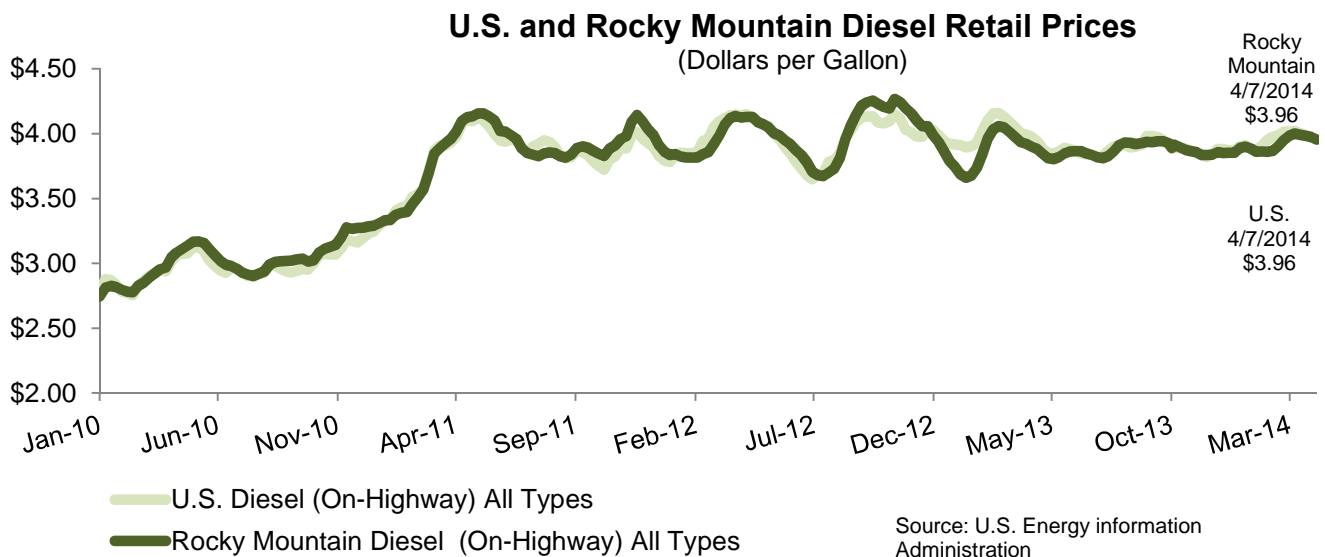
# Community Economic Indicators - Energy

Updated April 2014 with most recent data available

All data in this section is from the US Bureau of Labor Statistics



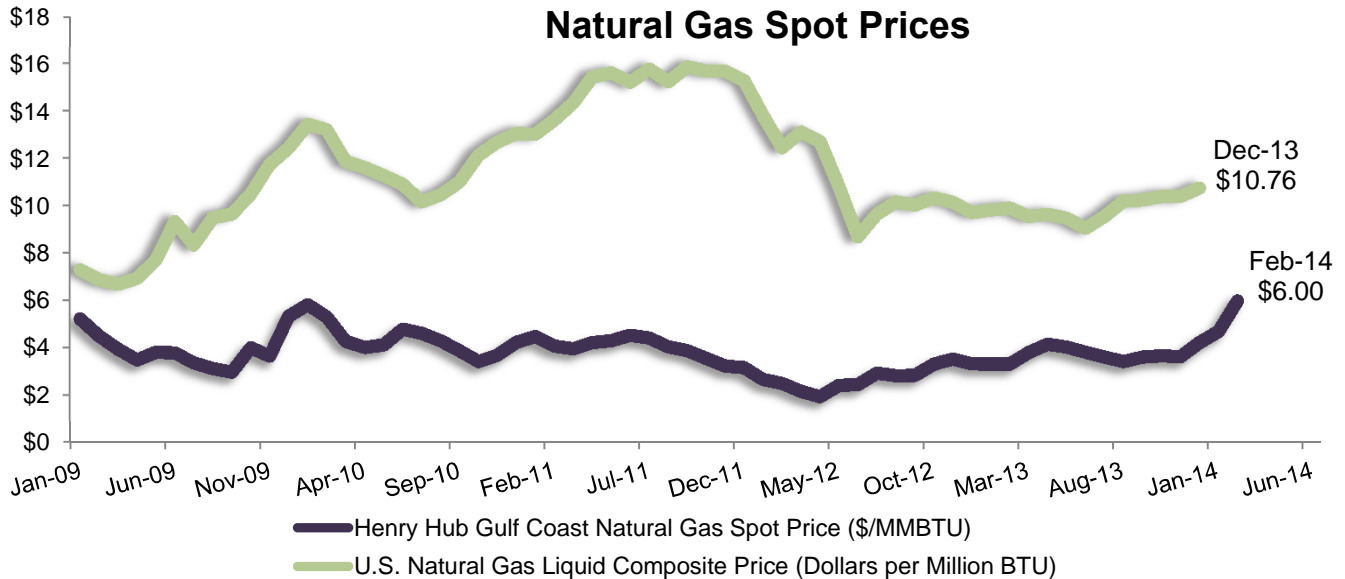
Gas prices in the Rocky Mountain region are slightly lower than the National average, but are higher than they were four years ago.



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

# Community Economic Indicators - Energy

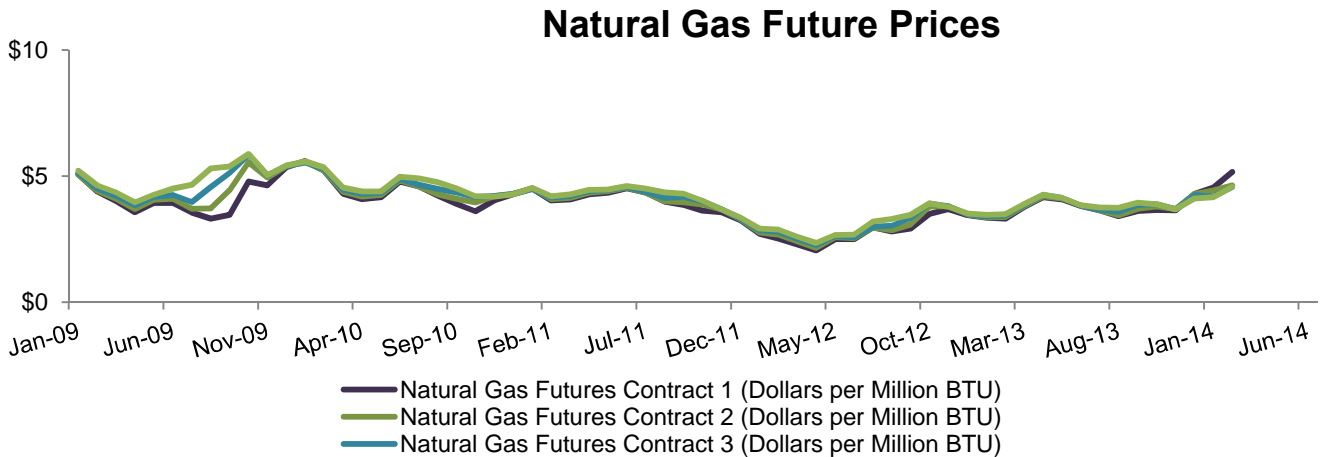
Updated April 2014 with most recent data available



Source: US Department of Energy

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

Natural gas spot prices fluctuate monthly and lately have been leveling off.

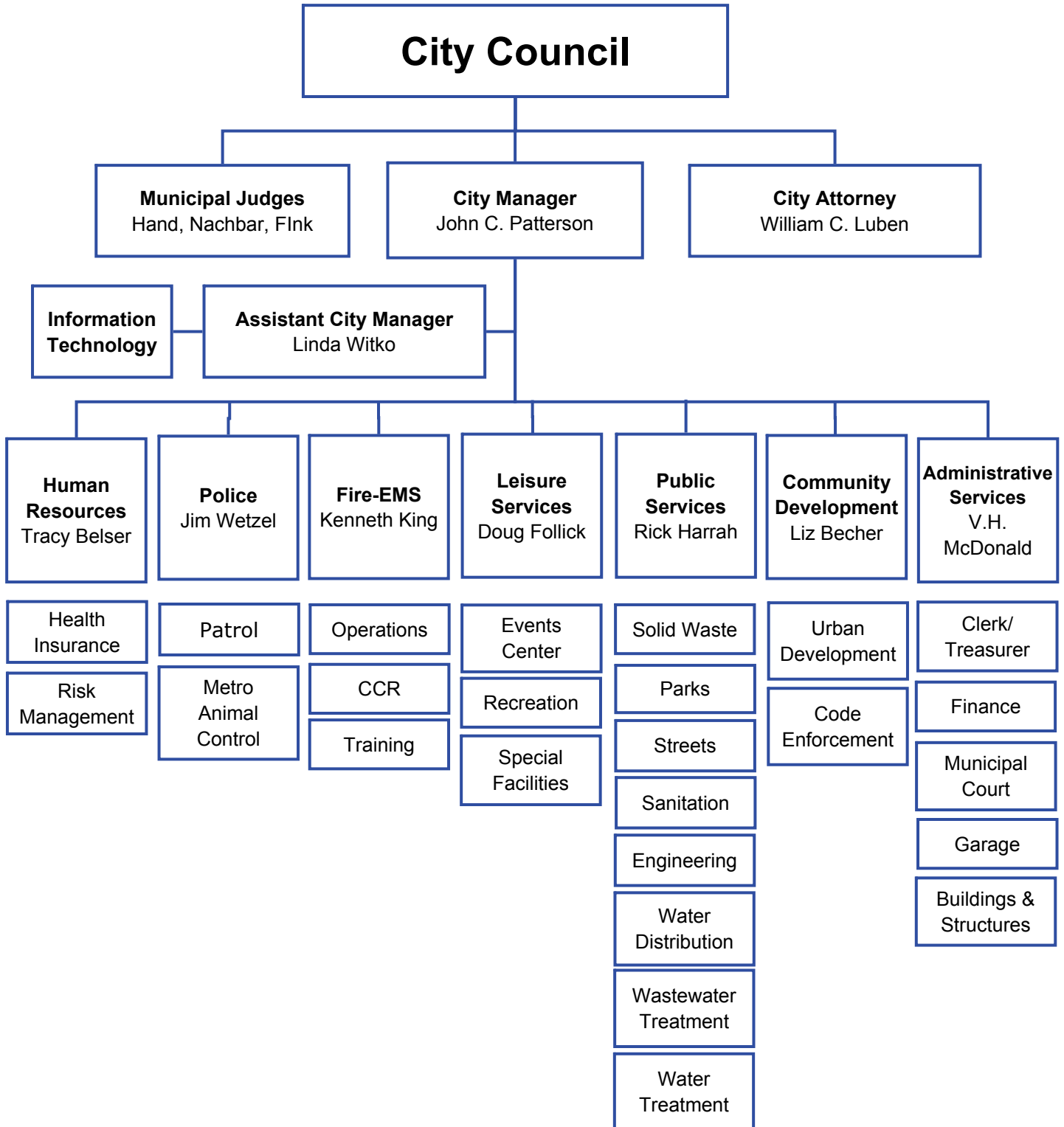


Source: US Department of Energy

Notes: Prices are based on delivery at the Henry Hub in Louisiana. Official daily closing prices at 2:30 p.m. from the trading floor of the New York

Natural gas future prices fluctuate monthly and lately have been leveling off as well.

# City of Casper Organization



# City Departments

The City of Casper is organized into the following departments:

City Manager	Administrative Services	Human Resources
City Attorney	Community Development	Leisure Services
Police	Fire-EMS	Public Services

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

## City Manager's Office

### **Organization of the City Manager's Office**

The City Manager is the administrative head of the entire City organization. The City Manager is hired directly by the City Council to handle the day-to-day operations of the city government. All department heads except the City Attorney report directly to the City Manager. In addition to these executive responsibilities, the City Manager's Office also manages the City's Information Technology (IT) Department. The City Manager's Office is budgeted in the City Manager cost center (located in the General Fund) and the IT Fund.

### **Functions of the City Manager's Office**

- Oversight of all City departments, including their operations and projects.
- Control of City communications, including the issuance of policies regarding relations with citizens and the general public, and specific oversight of all relations and communications with the media and other governments.
- Approval of all contracts and major purchases that do not require direct approval from Council.
- The City Manager's Office also provides direct oversight for the Capital Projects Fund and the Capital Equipment Fund.
- Manages relations with City Council including:
  - Authoring of the agenda for all Council meetings
  - Execution of Council directives
  - Provision of advice and information to Council
  - Receipt of all Council requests
- Information Technology (IT) provides technical support to City departments. The IT Department also provides project management for future technological system improvements, maintains the City's intranet and website, and also provides City wide internet and network management.
  - Geographic Information Systems (GIS) is an information system that can present information as a map or as a set of map locations.

# City Attorney's Office

## **Organization of the City Attorney's Office**

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

## **Functions of the City Attorney's Office**

- Legal advisor for the City
- The City Attorney and staff perform a number of operational activities including document preparation and review ranging from contracts to changes to City ordinances.
- The City Attorney and staff also serve as the prosecutors of violations of City ordinances in Municipal Court.

# Police Department

## **Organization of the Police Department**

The Police Department is divided into the following areas: Administration, Career Services, Patrol, Investigations, Weed and Seed, Records, Public Safety Communications Center (PSCC), and Metro Animal Control. The Police cost center is budgeted within the General Fund while Police Grants, PSCC, and Metro Animal Control are budgeted in three separate funds.

## **Functions of the Police Department**

- The Police Department is responsible for the safety and well-being of the people of Casper.
- The Police Department exhibits professionalism and justice through the courteous delivery of ethical and quality services and equally and fairly enforcing the law.
- Casper Police Department values involved partnerships with the citizens of Casper to promote safety and security in the community of which we are all members.
- Leadership is demonstrated by the active commitment to resolving community problems and setting high standards of personal and professional conduct at all levels within the Department.
- Duties include, but are not limited to:
  - Investigations
  - Emergency response
  - 24-hour patrol services
  - Traffic enforcement
  - Accident investigations
  - Crime prevention program

# Administrative Services

## **Organization of the Administrative Services Department**

The Administrative Services Department manages and coordinates a wide array of functions. The Administrative Services Director serves as the Chief Financial Officer and City Clerk for the entire City organization. The Department is budgeted in two General Fund cost centers: Finance and Municipal Court. Other funds the Department oversees are the Central Garage, Buildings and Structures, City Campus, Local Assessment Districts (LAD), Perpetual Care, Parking, Health Social and Community Services (HSCS), and transfers out of the General Fund.

## **Functions of the Administrative Services Department**

- Accounting Services is responsible for budgeting, forecasting, accounting, management of investment and debt portfolios, and financial reporting, which includes the Comprehensive Annual Financial Report (CAFR). The City of Casper participates in the premier Financial Reporting and Budget Presentation certification programs through the Government Finance Officers Association (GFOA) and has received the Certificate for Excellence in Financial Reporting every year since 1999.
- Customer Services manages utility billing, including processing and collection, as well as the City Hall Call Center.
- Business Services manages accounts payable, accounts receivable, collections, payroll processing, payroll benefit and tax reporting, as well as support and training for these functions throughout the City.
- Municipal Court administers the Municipal Court and provides the support to Municipal judges in the hearing of municipal cases. The Municipal Court processes City court cases, handles misdemeanor charges within City limits, traffic & parking offenses, bond collection, issues bench warrants, and handles juvenile cases and probation.
- Central Garage is responsible for the maintenance of all City-owned vehicles and equipment.
- Buildings and Structures maintain all City-owned buildings and structures.
- Administrative Support Services supports the City-wide use of the Enterprise Financial System, as well as the keeping of records. The City maintains records in both physical and electronic format utilizing the Laser Fiche system. The City Clerk is responsible for issuing business, liquor and other City licenses.
- Performance Management and Analysis supports the City wide effort to use performance measures and performance management to deliver better organizational results. The City participates in the International City and County Management Association (ICMA) Center for Performance Measurement benchmarking initiative.

# Community Development Department

## **Organization of the Community Development Department**

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

## **Functions of the Community Development Department**

- The Community Development Department guides and regulates the development, redevelopment and use of private property within the City of Casper, as well as, administering a number of federally funded programs.
- Planning administers the policies, programs and regulations that manage the housing, commercial, and industrial growth and development of the City. Its staff advises the City Manager, the Planning and Zoning Commission, and the City Council on matters affecting physical development within the City.
- Building Inspection promotes the health, safety, and welfare of Casper by proactively enforcing the City's adopted building codes. The building department conducts plan reviews, building inspections for new, altered or remodeled structures, and issues contractor licenses.
- Code Enforcement enforces City ordinances pertaining to zoning code violations, weeds, trash, junk cars, dangerous buildings, and other miscellaneous nuisances.
- Housing and Community Development administers the Community Development Block Grant program (CDBG) funds for the City. The CDBG program provides funding for nonprofit organizations that serve many special needs populations, demolition and the owner occupied rehabilitation programs.
- Metropolitan Planning Organization (MPO) provides the Casper Urban Area with a regional process for applying State and Federal Transportation Funds to transportation planning, including the area's roadway network and the provision of transit services. Additional MPO members include the towns of Bar Nunn, Evansville, and Mills as well as Natrona County, and the Wyoming Department of Transportation.



# Fire-EMS Department

## Organization of the Fire-EMS Department

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

## Function of the Fire-EMS Department

- The Fire-EMS (Emergency Medical Service) Department helps guarantee the City's public safety by continuing to evolve to meet new threats as they develop.
- All team members in the Fire-EMS Department are trained as firefighters and as Emergency Medical Technicians (EMTs).
- In addition to traditional firefighting activities, the department also performs all of the following:
  - Hazardous materials incident response
  - High angle rescue operations (cliff sides, etc.)
  - Water rescue and swift water rescue
  - Fire-related building inspections
  - Traffic accident response
  - Medical emergency response
  - Weather emergency planning and coordination, including floods, blizzards, and tornados
  - Evacuations and emergency management
  - Public safety training, including first aid classes and fire safety classes for both children and adults

# Human Resources Department

## Organization of the Human Resources Department

The Human Resources Department oversees the administration of the Health Insurance Fund (which includes worker's compensation) and the Property and Liability Fund. The Human Resources cost center is budgeted within the General Fund. Human Resources contain an additional workgroup which is Risk Management. This is budgeted in the Property and Liability Fund.

## Functions of the Human Resources Department

- The Human Resources department is responsible for the benefits for the City's employees and ensures that the City complies with all Federal, State and local employment laws.
- The Human Resources Department helps the City recruit, train, and retains people it needs to deliver high-quality services to the community. The Department is committed to upholding the professional ethics of the field of human resources, as well as delivering timely and efficient services to incumbent employees and prospective candidates for employment.
- Risk Management works to minimize the City's cost from unexpected events including workers compensation, property damage and uninsured liability for City activities. The workgroup focuses on preventing injury, property damage and liability as much as possible through training and risk identification, while being responsive<sup>37</sup> as unexpected events occur.

# Leisure Services Department

## **Organization of the Leisure Services Department**

The Leisure Services Department is budgeted in primarily within separate funds. However, Fort Caspar is budgeted as a General Fund cost center. The remaining Leisure Service funds include: Casper Events Center, Golf Course, Recreation Center, Aquatics, Ice Arena, and Hogadon.

## **Functions of the Leisure Services Department**

- The Leisure Services Department helps improve the quality of life of the citizens of the City of Casper by creating opportunities for physical activity, entertainment, competition, education, cultural opportunities, and personal growth.
- Casper Events Center is a multi-purpose facility utilized for activities such as concerts, tournaments, conventions, trade shows, and indoor rodeos.
- The Municipal Golf Course is a twenty-seven hole facility which provides cart rental, lessons, a driving range, a Pro Shop and food services.
- The Recreation Center is a large recreation facility featuring meeting rooms, billiard tables, racquetball courts, basketball courts, horse-shoe pitching pits, exercise room, etc. The Center features classes in crafts, dance, sports and fitness, special interest and drop-in use of the facility. The Recreation Center staff also coordinates field sports programs.
- The Aquatics Section oversees the three outdoor swimming pools and the Casper Family Aquatic Center. The outdoor pools are located in various neighborhoods throughout Casper, and are generally open from June through August. The Casper Family Aquatic Center includes two indoor pools and other water related areas and facilities, and is open year round.
- The Ice Arena features public skating, figure skating, and hockey, and it provides lessons and equipment rental.
- Hogadon Ski Area provides downhill skiing and snowboarding. It utilizes two chair lifts and also provides lessons, equipment rental, and food service.
- Fort Caspar is a municipal museum and fort which preserves and displays artifacts from Casper's early pioneer history.

# Public Services Department

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

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

## **Functions of the Public Services Department**

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

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

Funds are described in the Financial and Budget Policies Section

Department	Fund Type						
	General Fund	Capital Funds	Enterprise Funds	Special Revenue Funds	Debt Service Funds	Internal Service Funds	Trust & Agency Funds
City Manager	City Manager, City Council (administration)	Capital Projects, Capital Equipment, Optional One Cent Sales Tax Funds	Parking Lots	Revolving Land Fund		Information Technology	
City Attorney	City Attorney						
Police Department	Police			Police Grants			PSSC, Metro Animal Control
Fire Department	Fire			Fire Grants			
Human Resources Department	Human Resources					Property & Liability Insurance	Health Insurance Fund
Leisure Services Department	Fort Caspar Museum		Casper Events Center, Golf Course, Casper Recreation Center, Aquatics, Ice Arena, Hogadon Ski Area				
Public Services Department	Engineering, Streets, Traffic, Cemetery, Parks		Water Distribution, Water Treatment Plant, Sewer, Wastewater Treatment Plant, Refuse Collection, Balefill	Weed & Pest Control			
Planning & Community Development Department	Planning, Code Enforcement			Transit Services Fund, Community Development Block Grant Fund, Metropolitan Planning Organization			
Administrative Services Department	Finance, Municipal Court, Health/Social & Community Services, Transfers to Other Funds			Redevelopment Loan Fund	Special Assessments	Perpetual Care City Campus Central Garage Buildings & Structures	

# **All Funds Summary**

All Funds Revenue & Expenditure Summary

All Funds Revenue Summary All

Funds Expenditure Summary

Capital Summary

Personnel Summary

Fund Reserves Summary

Debt Summary

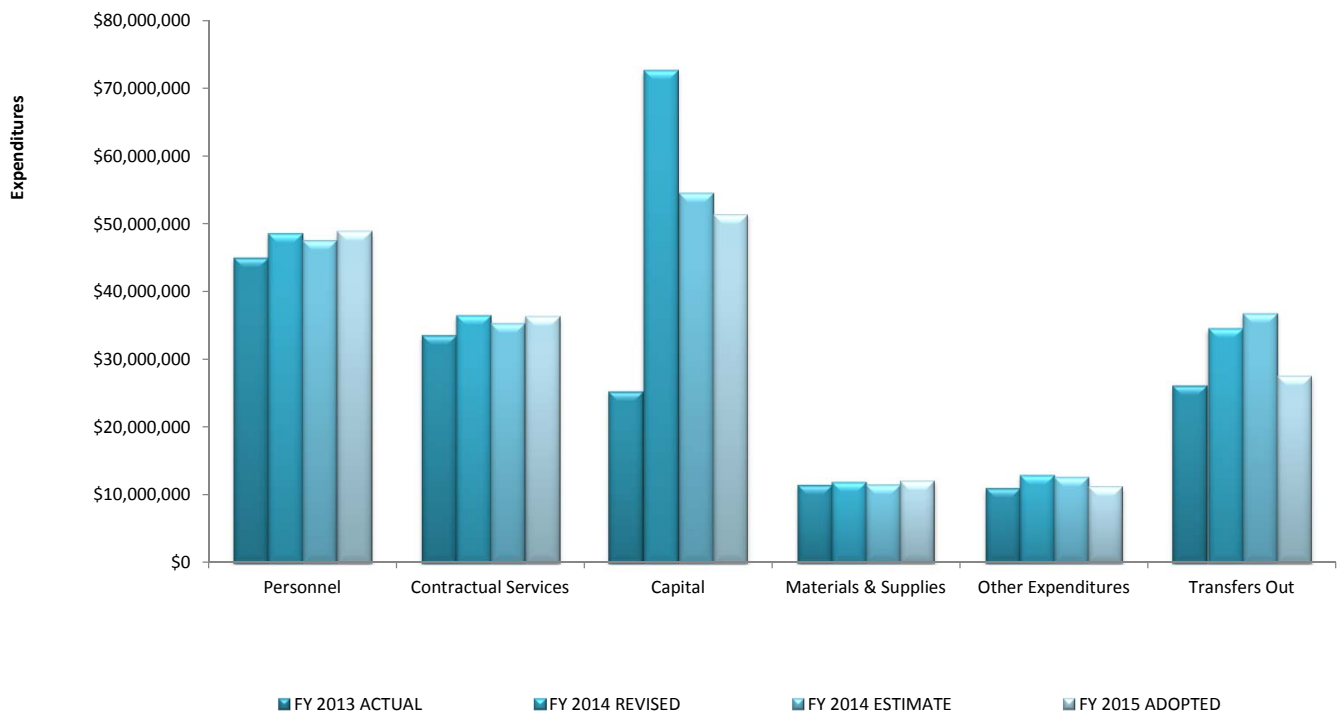
## All Funds Revenue and Expenditure Summary

City Resources	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
Taxes	\$ 60,770,352	\$ 61,554,343	\$ 64,758,699	\$ 57,311,184	-12%
Charges for Service/ User Fees	55,087,238	55,040,627	55,008,980	58,568,727	6%
Transfers In	25,334,247	34,522,341	36,670,927	27,515,858	-25%
Miscellaneous	6,228,384	6,907,368	6,639,811	5,567,712	-16%
Intergovernmental & Grants	5,577,418	13,395,974	9,644,358	15,934,249	65%
Fines & Forfeitures	2,049,101	1,962,200	2,210,937	2,306,649	4%
System Development Charges	667,511	685,000	677,780	720,000	6%
Licenses & Permits	1,238,748	1,455,250	1,468,019	1,564,000	7%
<b>Total Revenue</b>	<b>\$ 156,952,999</b>	<b>\$ 175,523,103</b>	<b>\$ 177,079,511</b>	<b>\$ 169,488,379</b>	<b>-4%</b>
<b>Less Intragovernmental Transactions</b>					
Transfers In	\$ 26,097,705	\$ 34,522,361	\$ 36,685,926	\$ 27,515,858	-25%
Internal Services Charges	5,733,961	5,401,236	4,981,094	7,174,529	44%
Administration Fees	813,830	946,198	946,198	1,103,246	17%
<b>Total Intragovernmental</b>	<b>\$ 32,645,496</b>	<b>\$ 40,869,795</b>	<b>\$ 42,613,218</b>	<b>\$ 35,793,633</b>	<b>-16%</b>
<b>Total Available Resources</b>	<b>\$ 124,307,503</b>	<b>\$ 134,653,308</b>	<b>\$ 134,466,293</b>	<b>\$ 133,694,746</b>	<b>-1%</b>
<b>City Expenditures</b>					
General Fund	\$ 46,437,062	\$ 52,738,593	\$ 52,224,760	\$ 51,913,600	-1%
Capital Projects Funds	32,891,173	69,108,553	56,769,988	42,416,384	-25%
Enterprise Funds	44,144,351	61,468,304	59,513,355	63,356,900	6%
Special Revenue Funds	4,512,944	7,155,087	4,609,224	5,594,508	21%
Debt Services Funds	601	1,340	1,372	1,375	0%
Internal Services Funds	8,772,873	8,702,527	8,660,848	8,447,837	-2%
Trust & Agency Funds	15,323,567	17,527,386	16,149,242	15,458,096	-4%
<b>Total City Expenditures</b>	<b>\$ 152,082,571</b>	<b>\$ 216,701,790</b>	<b>\$ 197,928,789</b>	<b>\$ 187,188,700</b>	<b>-5%</b>
<b>Less Intragovernmental Transactions</b>					
Transfers Out	\$ 26,097,705	\$ 34,522,361	\$ 36,685,926	\$ 27,515,858	-25%
Internal Services Charges	5,733,961	5,401,236	5,400,131	7,174,529	33%
Administration Fees	813,830	946,198	946,198	1,103,246	17%
<b>Total Intragovernmental</b>	<b>32,645,496</b>	<b>40,869,795</b>	<b>43,032,255</b>	<b>35,793,633</b>	<b>-17%</b>
<b>Net City Expenditures</b>	<b>\$ 119,437,075</b>	<b>\$ 175,831,995</b>	<b>\$ 154,896,534</b>	<b>\$ 151,395,067</b>	<b>-2%</b>
<b>City Resources and Expenditures- Net Impact</b>					
Net Impact	\$ 4,870,429	\$ (41,178,687)	\$ (20,430,241)	\$ (17,700,321)	-13%

## All Funds Expenditure Summary by Use

Expenditures	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
Personnel	\$ 44,930,386	\$ 48,545,857	\$ 47,483,012	\$ 48,878,474	3%
Contractual Services	33,503,845	36,418,946	35,276,383	36,304,820	3%
Capital	25,310,323	72,621,857	54,546,606	51,357,383	-6%
Materials & Supplies	11,326,201	11,796,638	11,400,094	11,970,673	5%
Other Expenditures	10,914,111	12,796,131	12,536,768	11,161,492	-11%
Transfers Out	26,097,705	34,522,361	36,685,926	27,515,858	-25%
<b>Total Expenditures</b>	<b>\$ 152,082,571</b>	<b>\$ 216,701,790</b>	<b>\$ 197,928,789</b>	<b>\$ 187,188,700</b>	<b>-5%</b>
Check	152,082,571	216,701,790	197,928,789	187,188,700	
<b>Less Intragovernmental Transactions</b>					
Transfers Out	\$ (26,097,705)	\$ (34,522,361)	\$ (36,685,926)	\$ (27,515,858)	-25%
Internal Services Charges	(5,733,961)	(5,401,236)	(5,400,131)	(5,802,864)	7%
Administration Fees	(813,830)	(946,198)	(946,198)	(1,103,246)	17%
<b>Total</b>	<b>\$ (32,645,496)</b>	<b>\$ (40,869,795)</b>	<b>\$ (43,032,255)</b>	<b>\$ (34,421,968)</b>	<b>-20%</b>
<b>Total Expenditures- All Funds</b>	<b>\$ 184,728,067</b>	<b>\$ 257,571,585</b>	<b>\$ 240,961,044</b>	<b>\$ 152,766,732</b>	<b>-37%</b>

### All Funds Expenditures by Use



## All Funds Revenue Summary

Fund	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>General Fund</b>					
Taxes	\$ 40,803,211	\$ 45,054,343	\$ 43,090,699	\$ 43,346,118	1%
Licenses & Permits	1,224,988	1,442,750	1,457,219	1,551,500	6%
Intergovernmental	38,418	44,300	40,000	55,000	38%
Charges for Service/ User Fees	2,469,883	2,921,040	2,977,151	3,640,818	22%
Fines & Forfeitures	2,049,101	1,962,200	2,210,937	2,306,649	4%
Miscellaneous	553,346	620,587	497,281	412,915	-17%
Transfers In	175,000	175,000	175,001	215,600	23%
<b>Total General Fund</b>	<b>\$ 47,313,947</b>	<b>\$ 52,220,220</b>	<b>\$ 50,448,288</b>	<b>\$ 51,528,600</b>	<b>2%</b>
<b>Capital Funds</b>					
Taxes	\$ 18,694,128	\$ 15,000,000	\$ 20,368,000	\$ 12,600,000	-38%
Miscellaneous	2,071,698	2,502,167	2,600,196	2,083,850	-20%
Capital Transfer In	11,794,263	22,063,790	23,841,554	15,542,678	-35%
Grants	2,682,269	6,691,524	4,017,052	6,424,572	60%
<b>Total Capital Funds</b>	<b>\$ 35,242,358</b>	<b>\$ 46,257,481</b>	<b>\$ 50,826,802</b>	<b>\$ 36,651,100</b>	<b>-28%</b>
<b>Enterprise Funds</b>					
Charges for Service	\$ 38,705,817	\$ 38,532,577	\$ 38,637,557	\$ 41,534,951	7%
Miscellaneous	1,347,245	1,547,656	1,449,960	1,441,520	-1%
Transfers In	4,750,307	5,521,177	5,640,103	5,364,501	-5%
System Development Charges	667,511	685,000	677,780	720,000	6%
Grants	170,348	2,757,000	2,617,626	6,697,500	156%
<b>Total Enterprise Funds</b>	<b>\$ 45,641,228</b>	<b>\$ 49,043,410</b>	<b>\$ 49,023,026</b>	<b>\$ 55,758,472</b>	<b>14%</b>
<b>Special Revenue Funds</b>					
Taxes	\$ 498,396	\$ 500,000	\$ 500,000	\$ 500,000	0%
Miscellaneous	176,382	626,862	762,681	218,596	-71%
Transfer In	677,160	525,988	525,988	527,246	0%
Grants	2,686,383	3,903,150	2,969,680	2,757,177	-7%
<b>Total Special Revenue Funds</b>	<b>\$ 4,038,321</b>	<b>\$ 5,556,000</b>	<b>\$ 4,758,349</b>	<b>\$ 4,003,019</b>	<b>-16%</b>
<b>Debt Services Funds</b>					
Principal, Interest, and Penalties	\$ 107,191	\$ 39,300	\$ 76,911	\$ 40,150	-48%
<b>Total Debt Service Funds</b>	<b>\$ 107,191</b>	<b>\$ 39,300</b>	<b>\$ 76,911</b>	<b>\$ 40,150</b>	<b>-48%</b>



## All Funds Revenue Summary

Fund	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Internal Services Funds</b>					
Charges for Service/ User Fees	\$ 6,229,135	\$ 5,721,410	\$ 5,709,072	\$ 5,700,865	0%
Miscellaneous	336,955	201,560	193,762	253,360	31%
Transfers In	1,517,501	2,298,563	2,606,459	2,040,585	-22%
<b>Total Internal Service Funds</b>	<b>\$ 8,083,591</b>	<b>\$ 8,221,533</b>	<b>\$ 8,509,293</b>	<b>\$ 7,994,810</b>	<b>-6%</b>
<b>Trust &amp; Agency Funds</b>					
Charges for Services/ User Fees	\$ 7,682,403	\$ 7,865,600	\$ 7,685,200	\$ 7,692,093	0%
Taxes	774,617	1,000,000	800,000	865,066	8%
Miscellaneous	1,635,567	1,369,236	1,059,020	1,117,321	6%
Transfers In	6,420,016	3,937,823	3,881,822	3,825,248	-1%
Licenses	13,760	12,500	10,800	12,500	16%
<b>Total Trust &amp; Agency</b>	<b>\$ 16,526,363</b>	<b>\$ 14,185,159</b>	<b>\$ 13,436,842</b>	<b>\$ 13,512,228</b>	<b>1%</b>
<b>Total</b>	<b>\$ 156,952,999</b>	<b>\$ 175,523,103</b>	<b>\$ 177,079,511</b>	<b>\$ 169,488,379</b>	<b>-4%</b>
<b>Less Intragovernmental</b>					
Transfers In	\$ (26,097,705)	\$ (34,522,361)	\$ (36,685,926)	\$ (27,515,858)	-25%
Internal Services Charges	(5,733,961)	(5,401,236)	(4,981,094)	(7,174,529)	44%
Administration Fees	(813,830)	(946,198)	(946,198)	(1,103,246)	17%
<b>Total Intragovernmental</b>	<b>\$ (32,645,496)</b>	<b>\$ (40,869,795)</b>	<b>\$ (42,613,218)</b>	<b>\$ (35,793,633)</b>	<b>-16%</b>
<b>Total Available Resources</b>	<b>\$ 124,307,503</b>	<b>\$ 134,653,308</b>	<b>\$ 134,466,293</b>	<b>\$ 133,694,746</b>	<b>-1%</b>

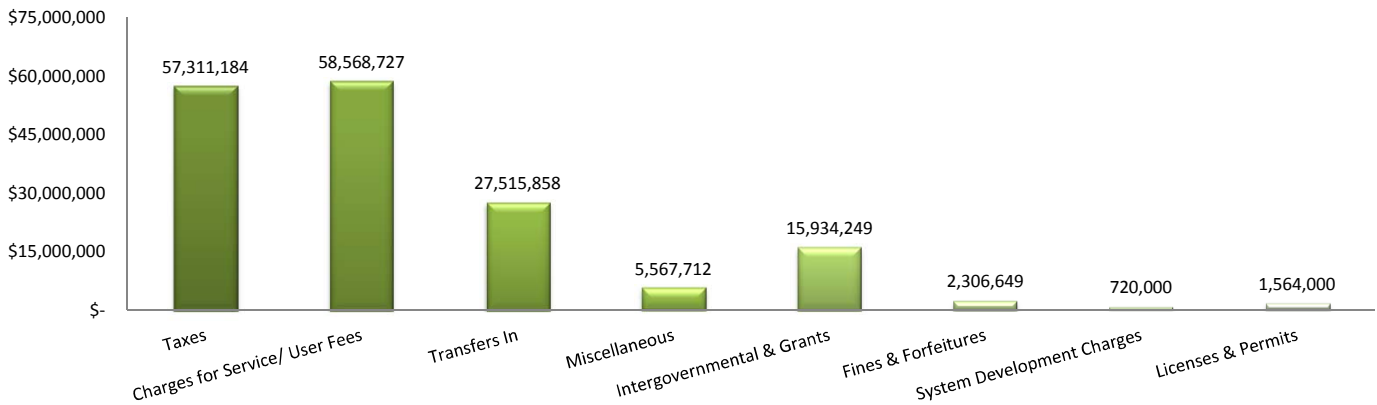
## All Funds Revenue and Expenditure Summary

This section lists the resources and expenditures for all City funds. City Resources lists all revenue resources of the City by category. Additional explanation and analysis of the City's major sources of general revenue can be seen in the All Funds Revenue Summary section. City Expenditures lists the expenditures by fund type.

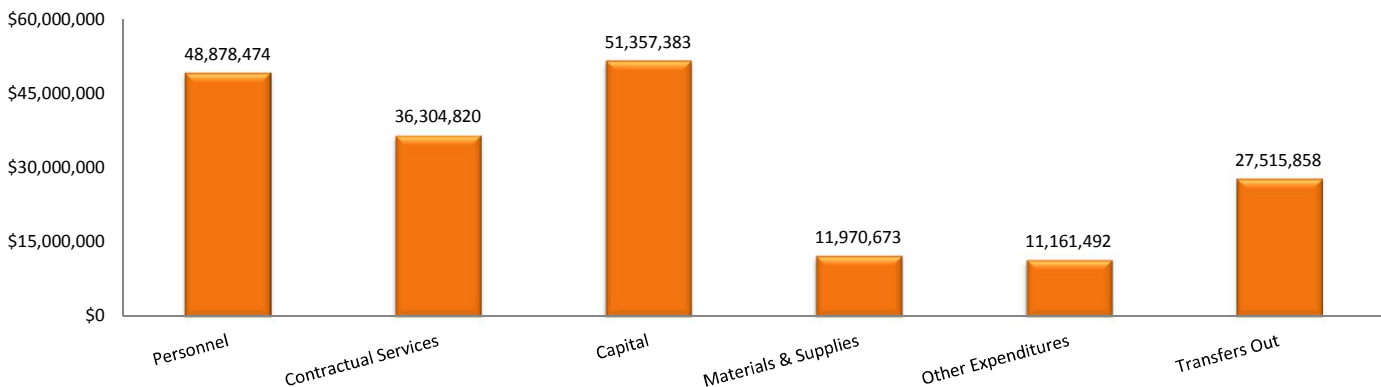
The General Fund is used for general government type expenditures, such as public safety, streets and parks. Capital funds are used to purchase or build assets that have a longer life than the fiscal year and include land, infrastructure projects and capital equipment. Enterprise funds are used for business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

Transfers represent appropriations from one City fund to another. With a transfer, revenue and expenditures are recorded in both funds. Therefore, these transfers are deducted from total City expenditures, eliminating the double counting of expenditures, to determine net City expenditures.

### FY 2015 City-Wide Resources by Type

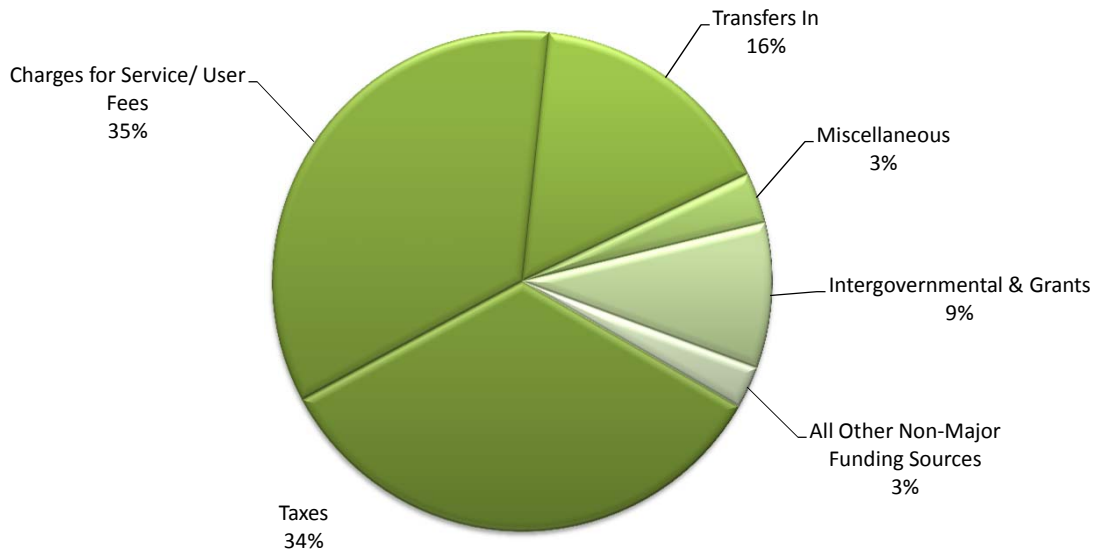


### FY 2015 City-Wide Expenditures by Type

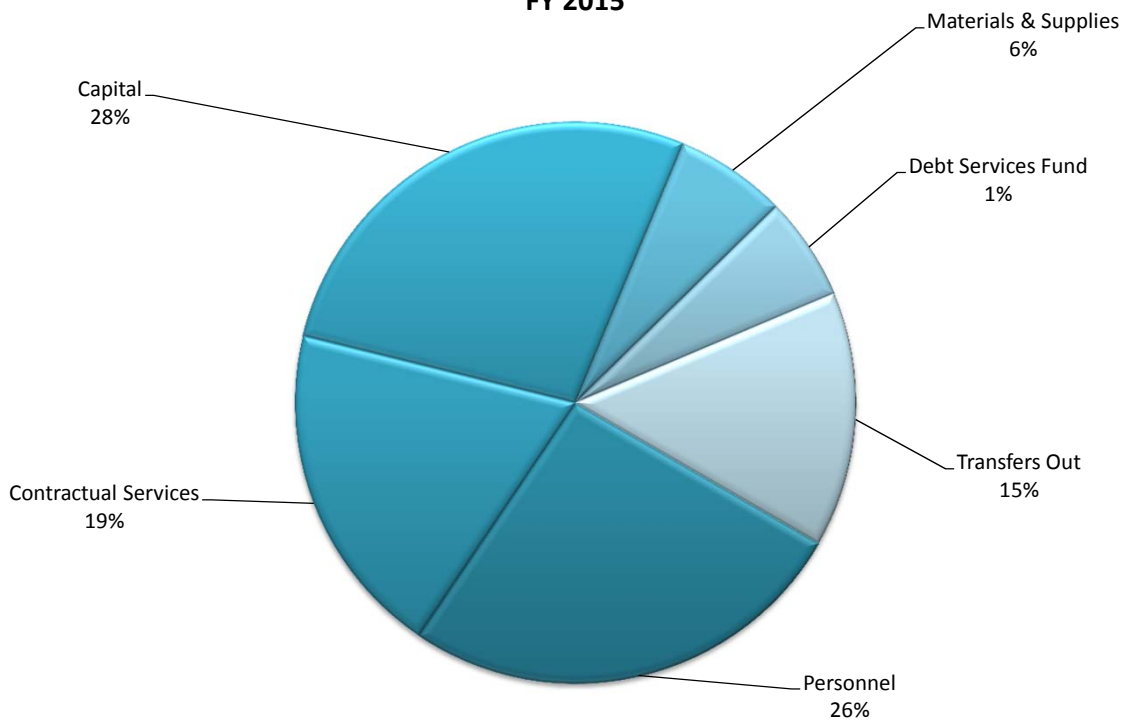


# All Funds Revenue and Expenditure Summary

## City Resources by Category FY 2015



## City Expenditures by Category FY 2015



## All Funds Revenue Summary

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

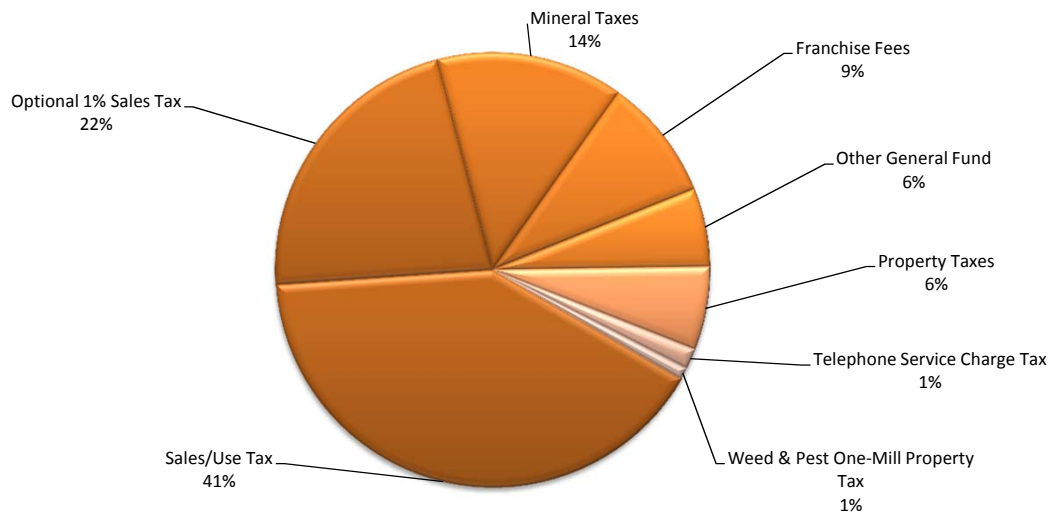
### Taxes

**Taxes-** The City projects to receive \$55,996,118 in taxes in FY 2015, a 12% decrease from from the amount estimated for FY 2014. This is mainly due to budgeting 1% #14 tax through March 2015, rather than an entire year, and the reduction of Mineral Taxes - Supplemental Funding allocation from the state.

The main source of taxes is the state sales tax, which makes up 42% of the total revenue received.

The Optional One-Cent local sales tax continues to be an important source of funds that enables the community to undertake major capital improvements. Mineral taxes paid by Wyoming's mineral extractive industries are the third greatest source of taxes. Mineral taxes are largely driven by the value and volume of the minerals extracted. A decrease in coal production has been observed but coal prices have remained stronger than anticipated by the Wyoming Consensus Revenue Estimating Group. Together, the sales tax, the optional 1% local sales tax, and mineral taxes constitute 75.88% of all taxes projected for FY 2015.

**City of Casper Tax Sources for FY 2015**



Other tax sources include franchise fees, other General Fund taxes such the auto and gasoline tax, the property tax, telephone service charges for the Public Safety Communication Center, and a one-mill property tax for control of weeds and pests.

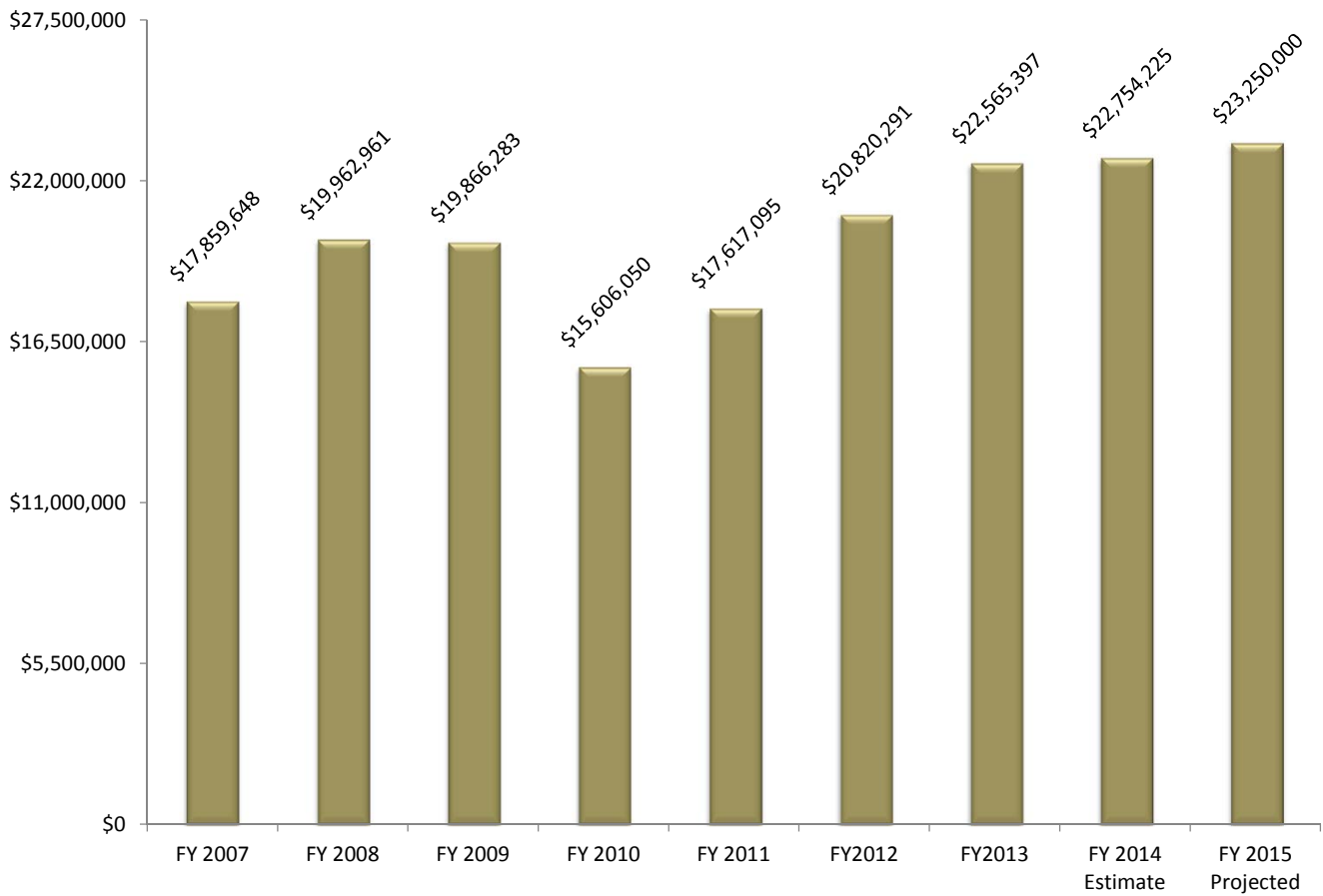
## All Funds Revenue Summary

### Sales Tax

It is estimated the City will receive \$22,754,225 in FY 2014 for the General Sales Tax. The General Sales Tax is forecasted to continue to grow by 2% next year. The growth experienced in the past couple of years appears to be leveling off. The revenue growth experienced is strongly connected to overall local economic activity. As sales increase, these revenues tend to increase as well. When the economy cools, these revenues tend to decrease by the same amount.

The chart below is based solely on the general sales tax and excludes the Optional One-Cent local sales tax.

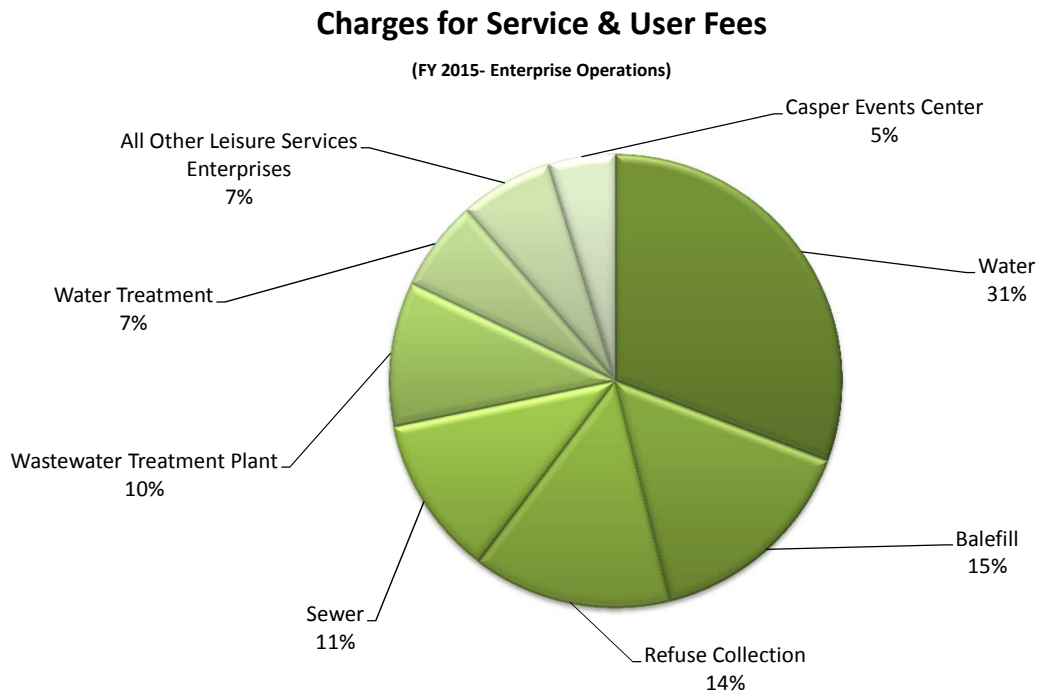
### Total Sales Tax



## All Funds Revenue Summary

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

**Charges for Service & User Fees-** The City projects to have \$55,996,118 in charges for service and user fees in FY 2015. However, for the analysis below, interdepartmental and administrative charges in the General Fund, Internal Service funds and employee health insurance are excluded because these areas do not represent "original" revenue sources coming into the City but are only used to account for internal activities.

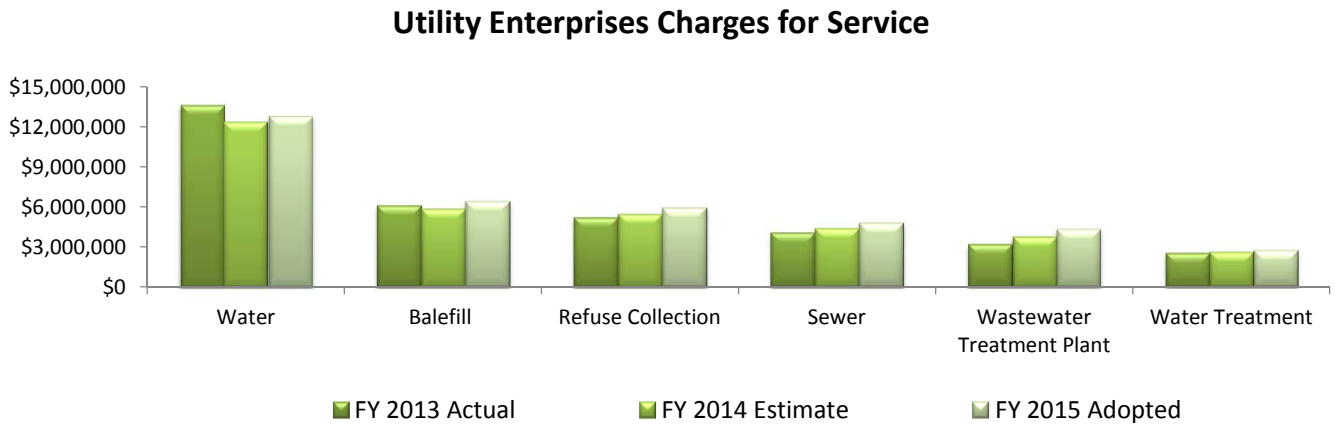
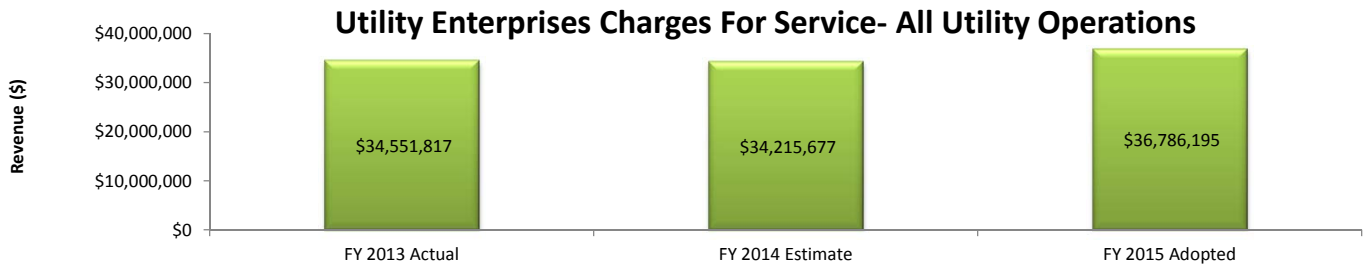


\$35,606,360 represents payment for services and goods provided by the City. Projections for the user charge revenues are generated by the managers of each operation that charges for services. The main factors impacting user fees are current demand for that service and the price charged for that service. For certain operations, such as Water, Golf or Hogadon, the weather can be significantly impact demand for those services.

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

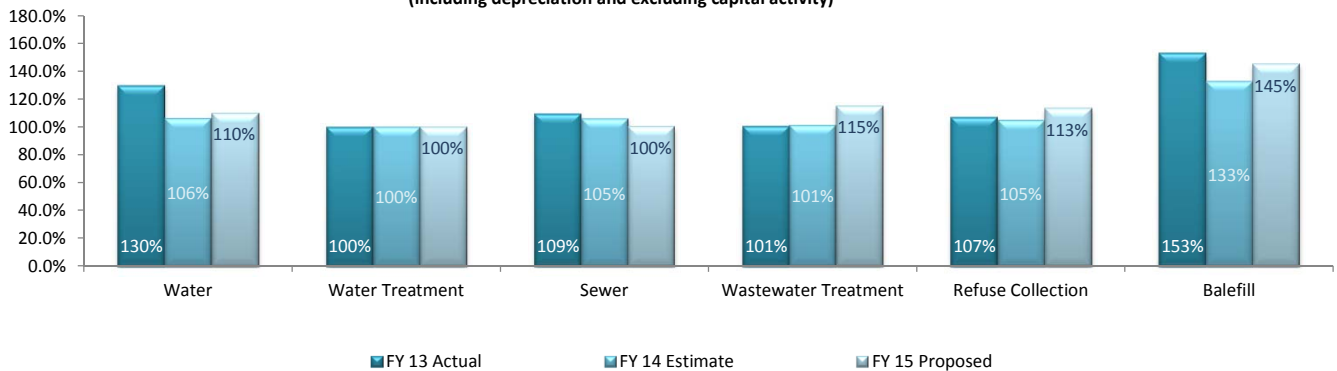
The main source of user fees are related to the City's utility operations which consist of water, water treatment, sewer, wastewater treatment, refuse collection, and the balefill. Together these utility operations account for the six largest sources of user charges, totaling \$36,774,292 in revenue for the City. These utility operations have traditionally achieved full cost recovery of both operations costs and capital costs through user fees. As capital intensive operations, these utilities must generate significant surpluses from operations to pay for necessary capital investments.

## All Funds Revenue Summary



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

(including depreciation and excluding capital activity)



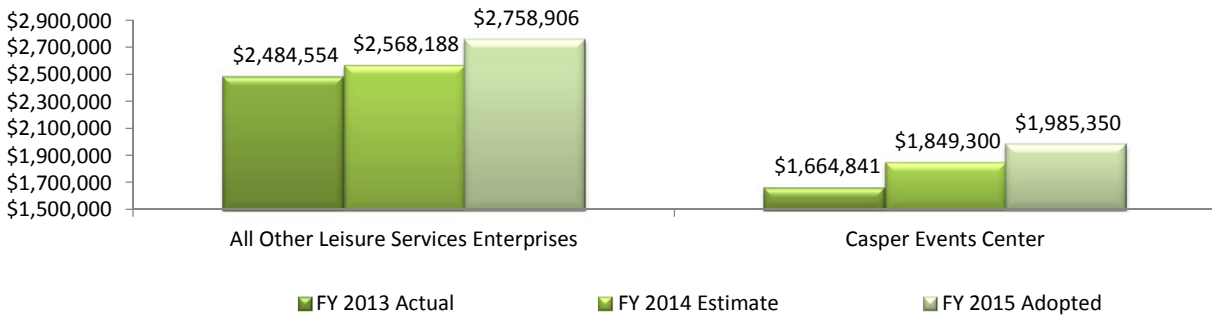
The only exception to these operations being financially independent enterprises is when a policy determination is made to supplement investments in capital through one-time monies or dedicated capital revenue sources. This helps avoid these investments being paid for through debt and bonds. This has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

## All Funds Revenue Summary

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

Leisure Service user charges include revenues from Casper Events Center, Casper Municipal Golf Course, Casper Recreation Center, Hogadon Ski Area, Casper Family Aquatics Center and other pools, and Casper Ice Arena. These Leisure Service enterprises are projected to generate \$4,744,256 in user charges in FY 2015.

#### Leisure Enterprises Charges for Services

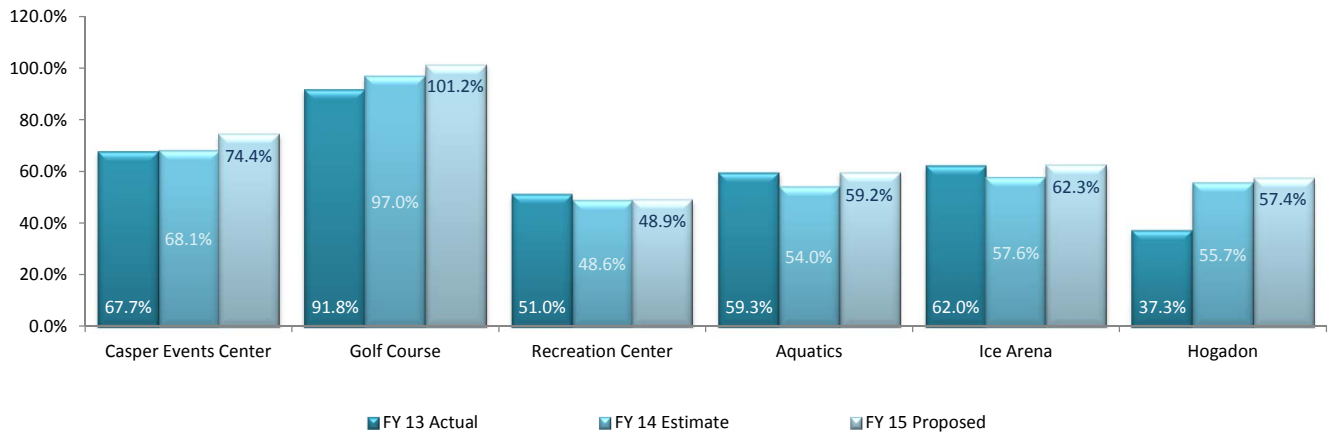


The various Leisure service operations have different expectations about what percentage of their operations expenses they will be able to recover through user fees. Some operations, such as the Casper Municipal Golf Course, have traditionally been able to earn enough revenue to support all of their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

### Percentage of Operation Expenses Covered By User Charges

#### Leisure Services Operations

(excluding capital and depreciation)



To help support operations that were originally built with the Optional One-Cent Sales Tax, the Perpetual Care Operations Trust was established. The interest earnings from this fund help fill the gap between what these operations can earn through user fees and their total cost. Due to declining interest rates experienced in recent years, interest earnings for the Perpetual Care Operations Trust are only able to fund 19.8% of the operating transfers for the Casper Events Center, the Recreation Center, Aquatics (also funded by a direct transfer of funds from Optional One-Cent #14), and the Ice Arena at this time. The other portion is made up by the General Fund. The Perpetual Care fund also supports a similar percentage of the operating costs of the City Campus and Buildings & Structures funds.



## All Funds Expenditure Summary by Fund

Fund	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>General Fund</b>	\$ 46,437,062	\$ 52,738,593	\$ 52,224,760	\$ 51,913,600	-2%
<b>Capital Funds</b>					
Capital Projects Fund	\$ 12,945,552	\$ 43,558,836	\$ 30,529,440	\$ 24,923,374	-43%
Capital Equipment	4,282,536	5,030,279	3,977,180	2,093,107	-58%
One Cent #13 Sales Tax	6,410,811	2,953,591	4,355,675	535,868	-82%
One Cent #14 Sales Tax	9,216,994	17,565,847	17,907,693	14,864,035	-15%
American Recovery Act Fund	35,280	-	-	-	0%
<b>Total Capital Funds</b>	\$ 32,891,173	\$ 69,108,553	\$ 56,769,988	\$ 42,416,384	-39%
<b>Enterprise Funds</b>					
Water	\$ 13,804,740	\$ 21,573,865	\$ 22,495,300	\$ 20,192,303	-6%
Water Treatment Plant	2,503,419	2,739,407	2,588,851	2,703,018	-1%
Sewer	4,767,475	6,394,595	6,315,896	5,785,641	-10%
Wastewater Treatment Plant	4,413,121	10,222,054	7,488,257	7,241,577	-29%
Refuse Collection	5,842,694	6,496,184	6,338,185	8,810,823	36%
Balefill	5,583,196	6,532,326	6,802,108	11,151,075	71%
Casper Events Center	2,713,147	2,861,740	2,975,008	2,918,309	2%
Golf Course	971,265	989,465	943,882	966,589	-2%
Casper Recreation Center	1,111,260	1,172,189	1,133,211	1,163,407	-1%
Aquatics	985,634	1,038,322	1,014,341	1,026,706	-1%
Ice Arena	506,543	521,622	510,313	533,844	2%
Hogadon Ski Area	914,813	879,290	861,025	849,308	-3%
Parking Lots	27,044	47,245	46,978	14,300	-70%
<b>Total Enterprise Funds</b>	\$ 44,144,351	\$ 61,468,304	\$ 59,513,355	\$ 63,356,900	3%
<b>Special Revenue Funds</b>					
Weed & Pest Control	\$ 556,623	\$ 509,746	\$ 491,604	\$ 503,568	-1%
Transit Services	1,712,834	1,894,940	1,523,201	1,986,936	5%
Community Development Block Grant	354,244	368,433	354,935	284,427	-23%
Police Grants	236,884	185,781	226,434	170,429	-8%
Special Fire Assistance	161,891	120,000	253,586	180,000	50%
Redevelopment Loan Fund	58,342	59,500	74,500	74,500	25%
Revolving Land Fund	427,747	2,001,070	446,094	1,608,130	-20%
Metropolitan Planning Office	1,004,379	2,015,617	1,238,870	761,518	-62%
Special Reserves	-	-	-	25,000	100%
<b>Total Special Revenue Funds</b>	\$ 4,512,944	\$ 7,155,087	\$ 4,609,224	\$ 5,594,508	-22%
<b>Debt Services Fund</b>					
Special Assessments	\$ 601	\$ 1,340	\$ 1,372	\$ 1,375	3%

## All Funds Expenditure Summary by Fund

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Internal Services Funds</b>					
Central Garage	\$ 3,348,987	\$ 2,880,869	\$ 2,709,138	\$ 2,846,482	-1%
Buildings & Structures	1,139,662	1,163,704	1,029,722	1,096,468	-6%
City Campus	315,411	369,324	360,352	349,769	-5%
Property & Liability Insurance	2,640,933	2,817,124	3,159,674	2,797,926	-1%
Information Technology	1,327,880	1,471,506	1,401,962	1,357,192	-8%
<b>Total Internal Services Funds</b>	<b>\$ 8,772,873</b>	<b>\$ 8,702,527</b>	<b>\$ 8,660,848</b>	<b>\$ 8,447,837</b>	<b>-3%</b>
<b>Trust &amp; Agency Funds</b>					
Perpetual Care	\$ 2,761,727	\$ 3,517,198	\$ 3,010,676	\$ 3,084,709	-12%
Metro Animal Control	986,957	1,049,929	1,031,212	1,068,269	2%
Public Safety Communications	2,267,424	3,608,447	3,094,717	2,312,705	-36%
Health Insurance	9,307,459	9,351,812	9,012,637	8,992,413	-4%
<b>Total Trust &amp; Agency Funds</b>	<b>\$ 15,323,567</b>	<b>\$ 17,527,386</b>	<b>\$ 16,149,242</b>	<b>\$ 15,458,096</b>	<b>-12%</b>
<b>Total- All Funds</b>	<b>\$ 152,082,571</b>	<b>\$ 216,701,790</b>	<b>\$ 197,928,789</b>	<b>\$ 187,188,700</b>	<b>-14%</b>
<b>Less Intragovernmental Transactions</b>					
Transfers Out	\$ (26,097,705)	\$ (34,522,361)	\$ (36,685,926)	\$ (27,515,858)	-20%
Internal Services Charges	(5,733,961)	(5,401,236)	(5,400,131)	(5,802,864)	7%
Administration Fees	(813,830)	(946,198)	(946,198)	(1,103,246)	17%
<b>Total</b>	<b>\$ (32,645,496)</b>	<b>\$ (40,869,795)</b>	<b>\$ (43,032,255)</b>	<b>\$ (34,421,968)</b>	<b>-16%</b>
<b>Total Expenditures- All Funds</b>	<b>\$ 119,437,075</b>	<b>\$ 175,831,995</b>	<b>\$ 154,896,534</b>	<b>\$ 152,766,732</b>	<b>-13%</b>

## All Funds Expenditure Summary by Use

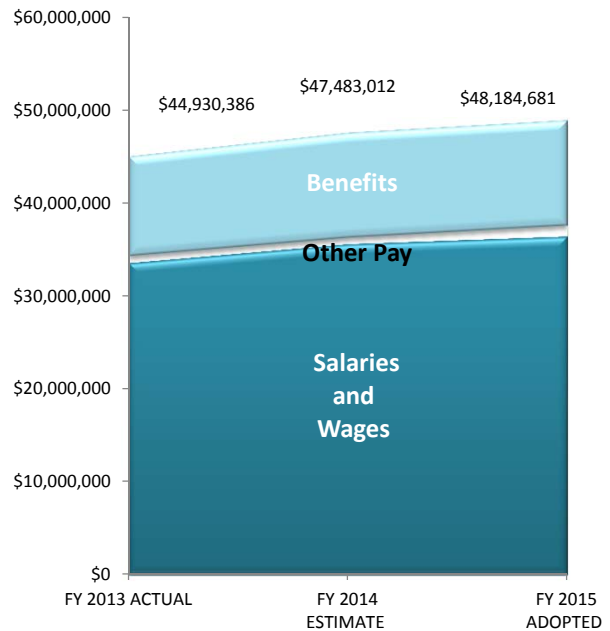
The City of Casper has three major expenditure uses in the FY 2015 Budget:  
**Personnel, Contractual Services and Capital.**

### Personnel

Twenty-six positions were eliminated from the City in FY 2011, three full-time positions were added in FY 2012, and fourteen additional positions were added during FY 2013. In FY 2014, six (6) part-time positions were converted to full-time, four (4) of these positions were included in the FY 2014 Adopted Budget, the two (2) additional positions were created during the fiscal year with the City Managers approval. The FY 2015 Adopted Budget represents a 1.48% increase from the FY2014 Estimate in personnel expenditures. Eight (8) vacancies were not budgeted in FY 2015.

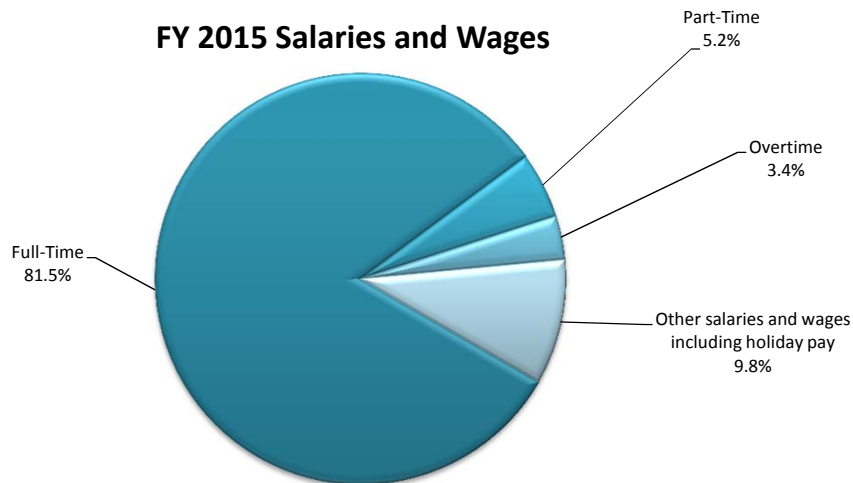
The City's main expenditure in the personnel category is for the salaries and wages of employees. In FY 2015, salaries and wages represent 75.53% of total personnel expenditures. Benefits comprise about 23.16% of personnel expenditures. Other pay items represent about 1.31% of personnel expenditures. Across the three year period, the proportions of salaries and wages, benefits, and other pay items to overall personnel expenditures have stayed relatively stable.

**Citywide Personnel Expenditure Breakdown**



In FY 2015, 81.5% of all salary and wages are for full-time employees. Part-time salary and wages represent 5.2% of total salary and wages City-wide. However, the use of part-time employees varies widely throughout the City organization. For instance, in Leisure Services Enterprise funds, part-time represents 41.54% of all salary and wage expenditures. However, in the General Fund and Utility Enterprise Funds the proportion is about 2.29% and 0.59% respectively.

**FY 2015 Salaries and Wages**



## All Funds Expenditure Summary by Use

### Contractual Services

The contractual services category includes a wide array of expenditures ranging from lab services to electricity. Utilities is a major contractual services category needed to operate various departments. It includes sanitation services, solid waste disposal, water, sewer, electricity and natural gas. The largest utility sub-types are electricity, sewer, water and telecommunication expenditures. In FY 2015, the City of Casper is budgeted to spend \$2,736,850 for electricity, \$410,300 for natural gas, \$665,855 for water, and \$413,248 for telecommunications.

Many of the City's divisions operate as enterprises. This means that these divisions operate in a manner similar to private businesses. For this reason, many enterprise divisions are the primary customer of other enterprise divisions, such as the case with the relationship between Sewer and the Wastewater Treatment Plant. Also, the Refuse Collection fund is the largest customer of Balefill services. However, in some cases the largest expenditure for a utility type may be for non-enterprise type operations. For example, 72% of total City-wide budgeted water expenditures are related to the Park Division's maintenance of green areas in Parks and the Cemetery. This figure does not include bulk water purchased by the Water Division for resale.

The City is undertaking many efforts to reduce energy and water consumption throughout the organization. Nearly twenty City staff members have attended introduction to energy efficiency classes, while 12 have attended classes on Leadership in Energy and Environmental Design (LEED) building standards for existing and new buildings. Staff is using these new skills to identify policy changes and practices to allow the City save money by delivering the same service levels with less consumption of resources.

Internal policy changes related to energy and water usage include replacing toilets, urinals, and showers with low water use units and buying Energy Star rated computers, appliances, and equipment. Other internal policy changes related to the "greening" of City operations are using low VOC paint, recycled carpet and converting to green environmentally friendly cleaning products.

The City of Casper conducted an energy audit of City facilities that found projects with a payback period of less than 10 years. This means these projects have a 7% return on investment or better, which is significantly better than the City receives on its investment portfolio. By integrating energy improvement projects with expected replacements due to obsolescence or end of expected life, the returns on these investments are even greater.

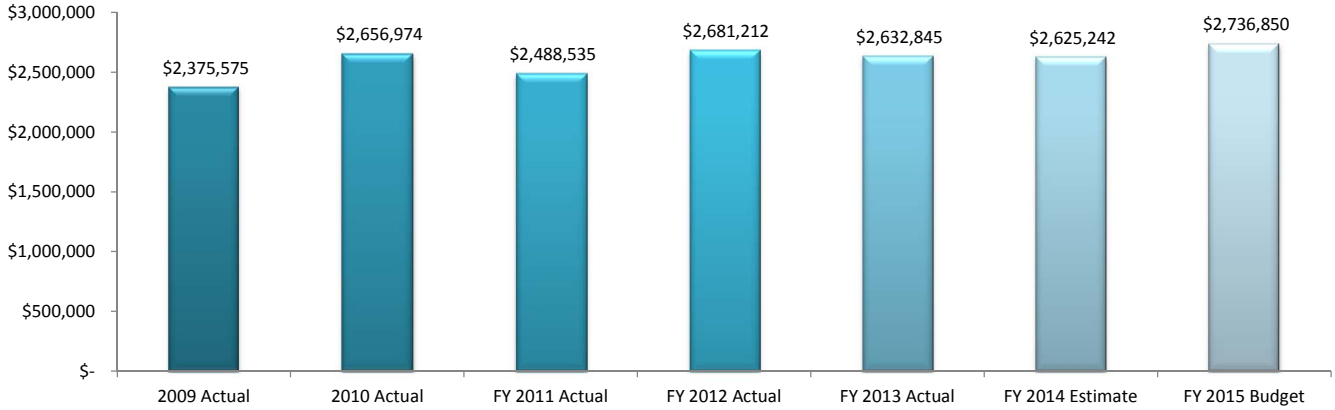
The City is also reviewing alternate fuel vehicles, including hybrids and electric vehicles, as well "right sizing" the fleet to the job. The City currently owns four hybrid vehicles and one electric vehicle and is evaluating their performance. The City also implemented an anti-idling policy for City vehicles in order to save fuel.

In general, City staff is monitoring electricity, natural gas, water, and fuel usage and are using energy efficiency and water conservation as a major consideration in the design and planning of all capital projects and equipment purchases.

## All Funds Expenditure Summary by Use

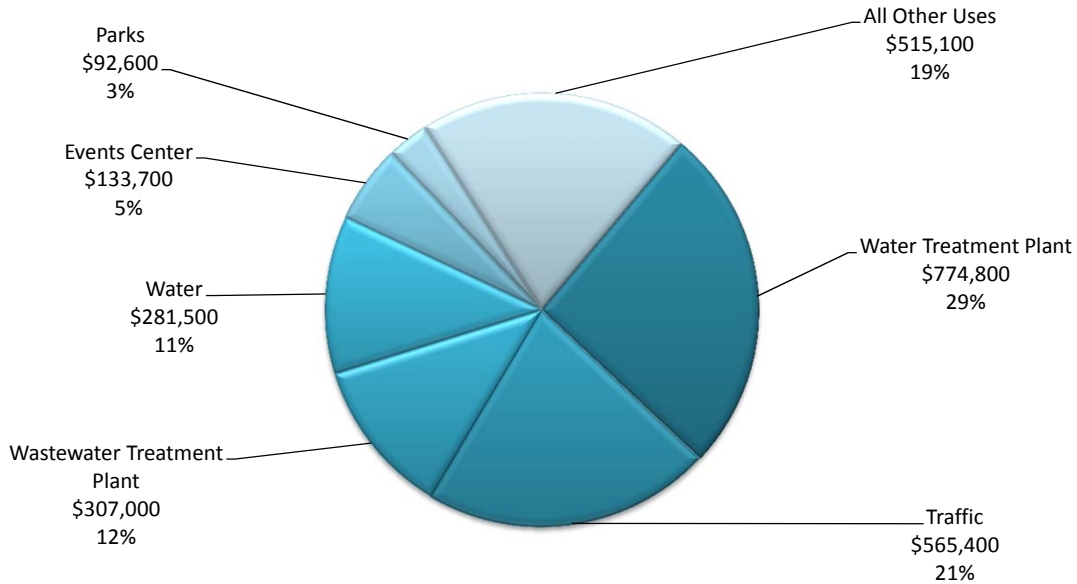
### Contractual Services- Electricity

#### Electricity Expense All Areas



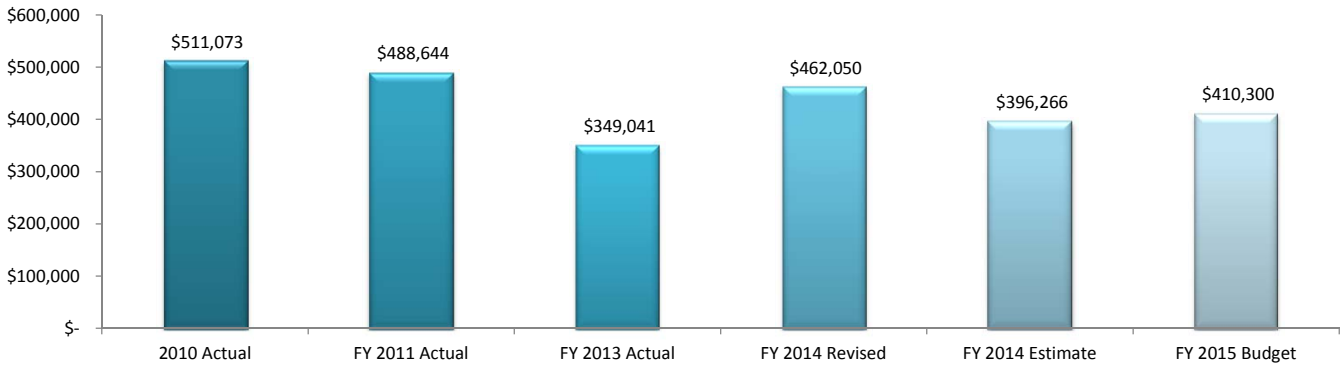
Casper has averaged approximately \$2,614,892 in electricity costs in recent years. Even as the City operation reduces electricity use as measured in Kwh, regular rate increases by Rocky Mountain Power have offset these savings.

#### Expected Electricity Expenditures in FY 2015



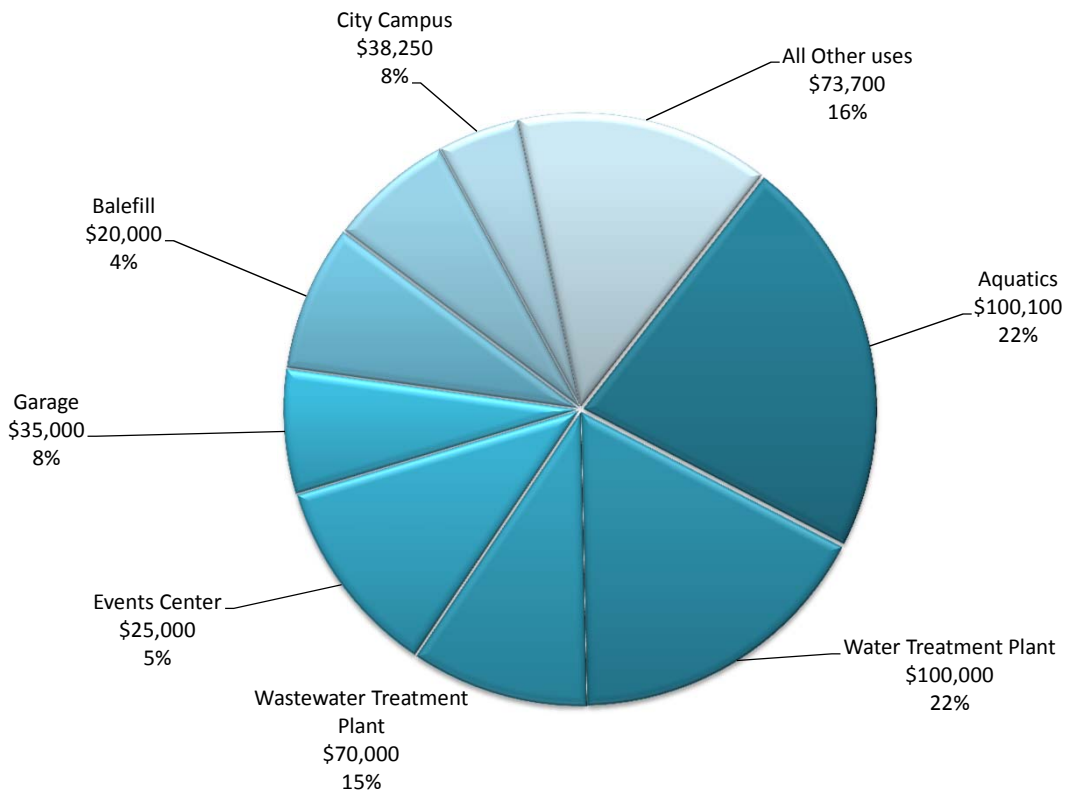
## All Funds Expenditure Summary by Use

### Natural Gas Expense All Areas



\$410,300 is budgeted for natural gas in FY 2015. Since FY 2010, natural gas total cost is down approximately 19.72%.

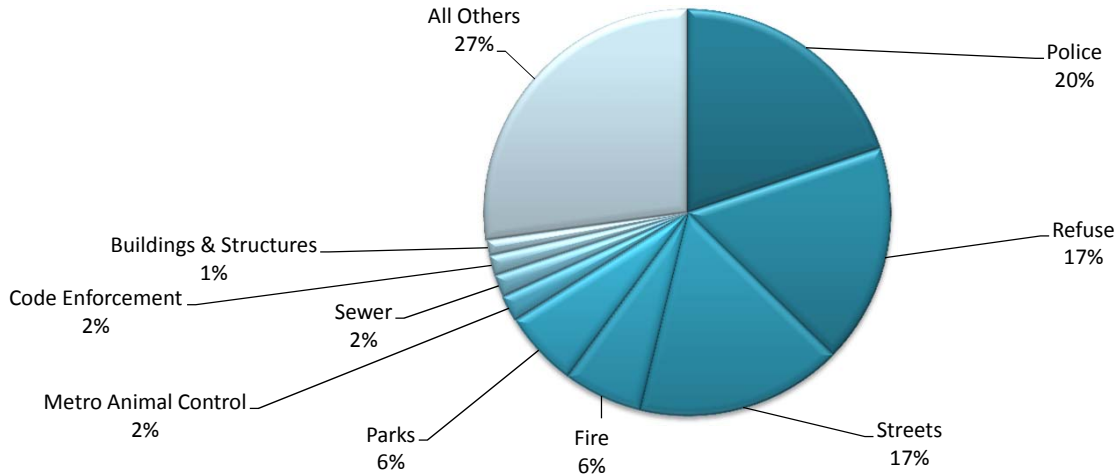
### FY 2015 Budgeted Natural Gas Usage



# All Funds Expenditure Summary by Use

## Largest Citywide Fuel Users

(FY 2009 - March 2015)



Casper uses approximately 313,000 gallons of diesel and unleaded fuel each year, with the average cost per gallon varying each year based on market prices. This excludes the approximately 50,000 gallons resold to an outside agency for operation of the area transit system. The average price per gallon was \$2.46 in FY 2009, \$2.14 in FY 2010, \$2.86 in FY 2011, \$3.18 in FY 2012, \$3.51 per gallon for FY 2013. Rocky Mountain region prices as of May 5, 2014 for unleaded and diesel prices were \$3.50 and \$3.98 per gallon respectively.

### Total Gallons of Fuel Used



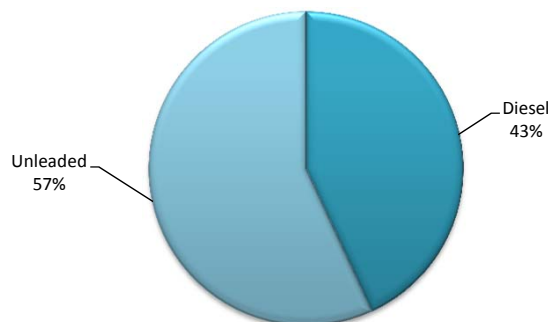
### Total Gallons of Fuel Used Per Year

(FY 2014 as of March)

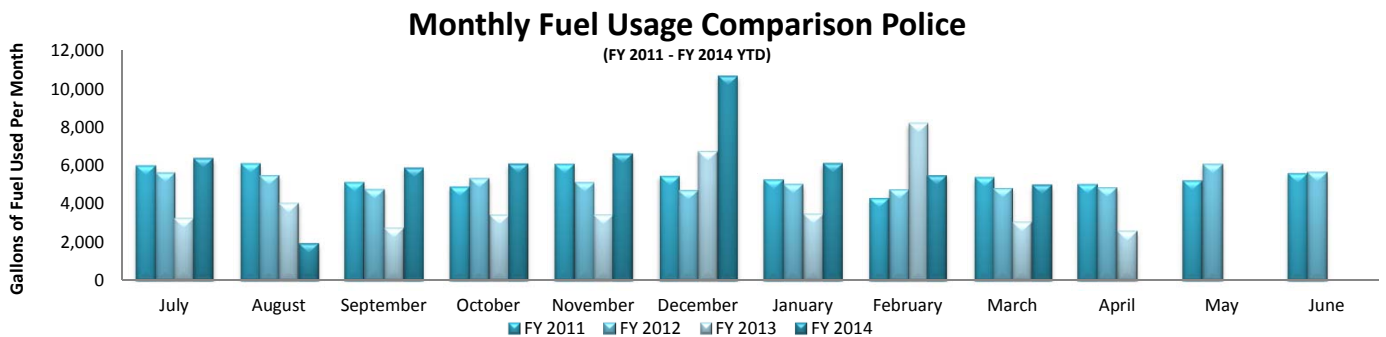
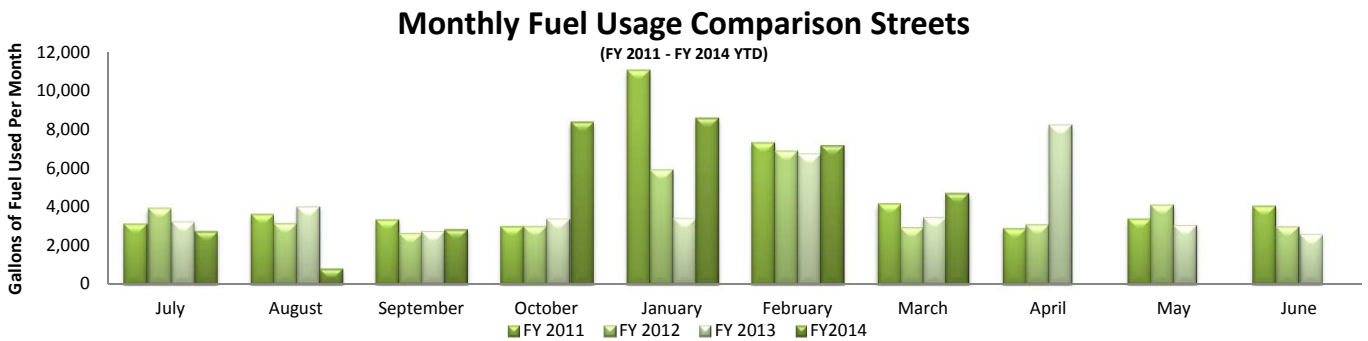
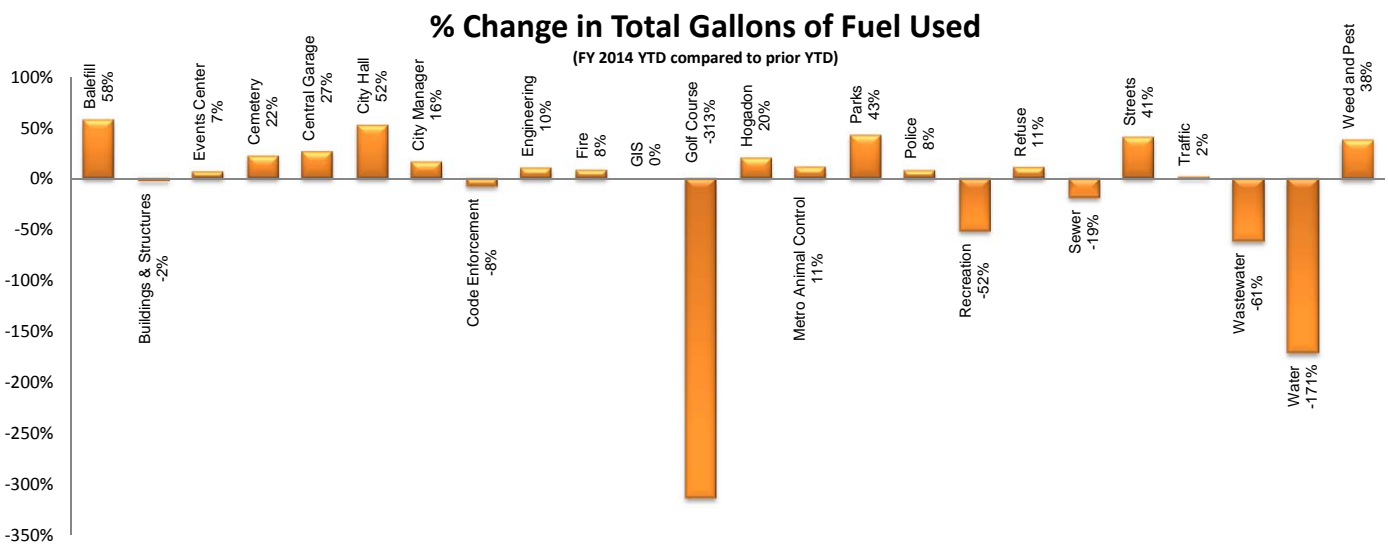
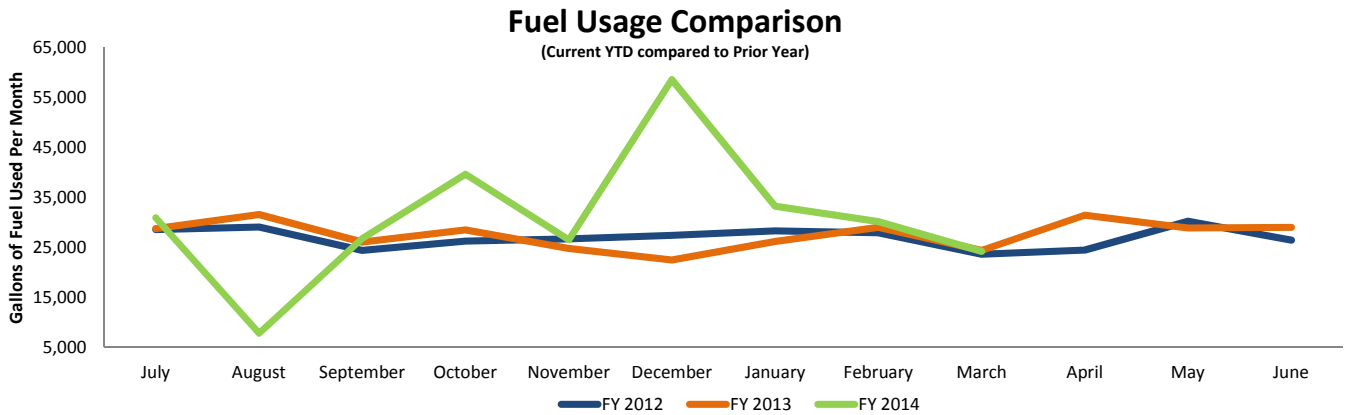


### Citywide Unleaded Fuel vs. Diesel Fuel Usage

(Since FY 2010)



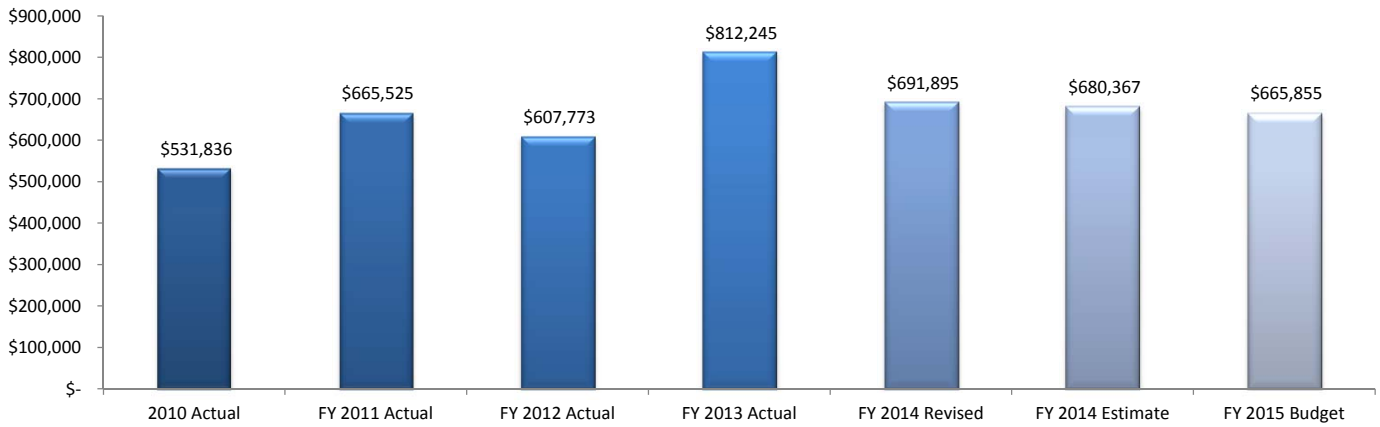
# All Funds Expenditure Summary by Use





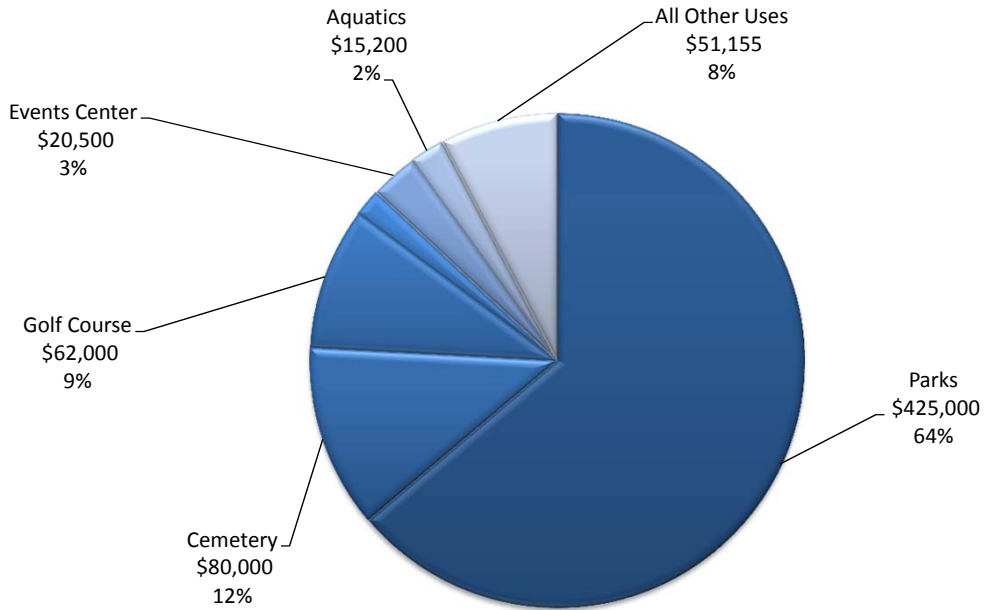
## All Funds Expenditure Summary by Use

### Water Expense All Areas



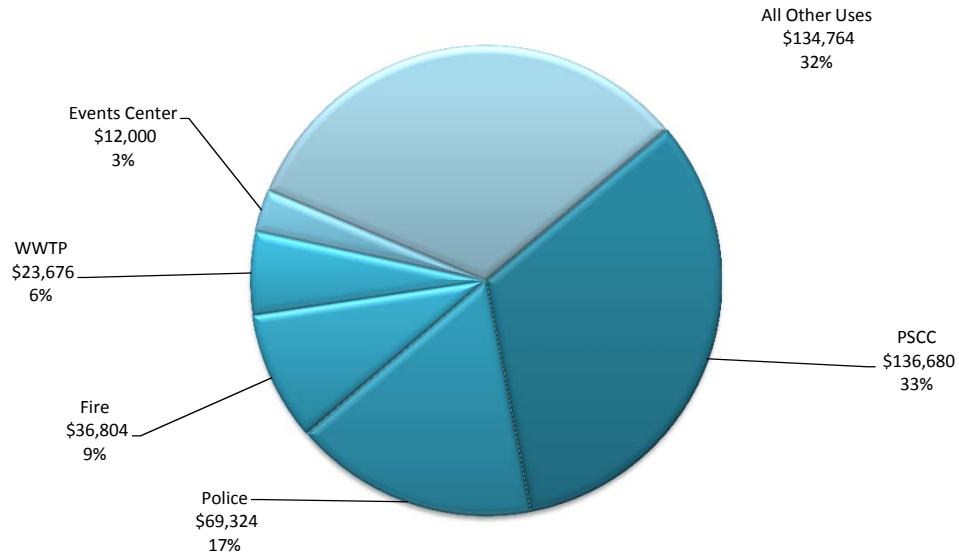
Casper uses approximately \$654,345 in water each fiscal year in its operations, excluding bulk water for resale, and depending on average rainfall.

### FY 2015 Expected Water Expenditures



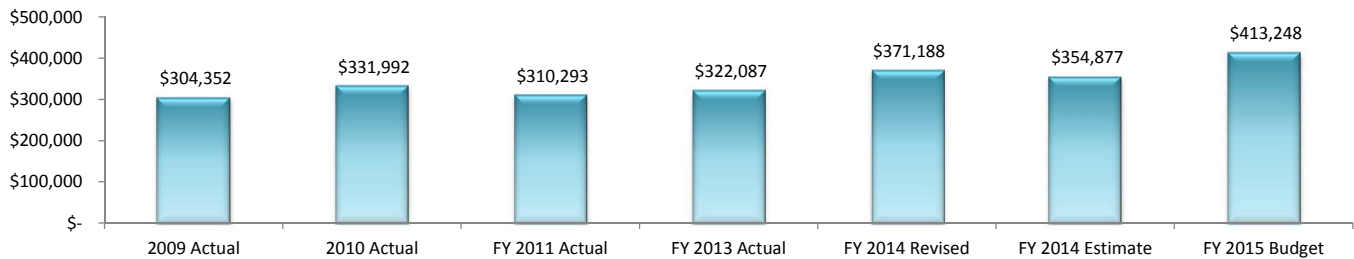
## All Funds Expenditure Summary by Use

### FY 2015 Expected Telecommunications Usage

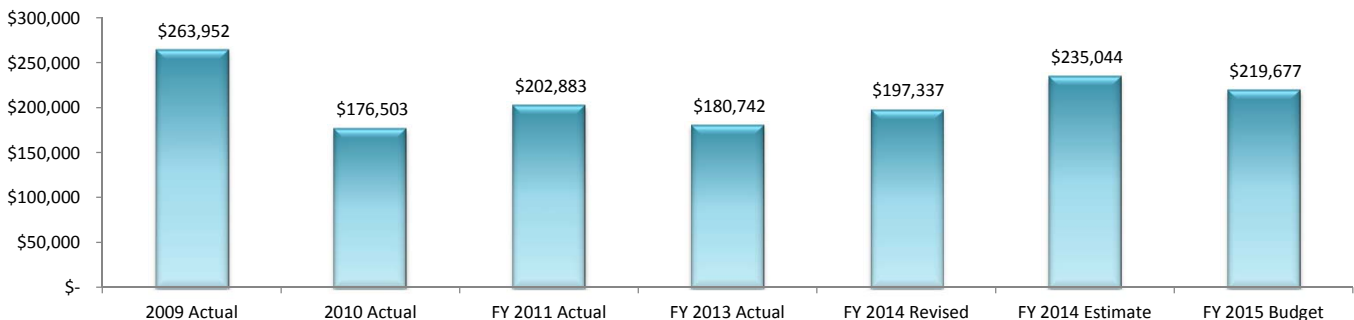


The Voice Over Internet (VOIP) implementation has delivered savings in telecommunications cost. All areas are now on the City VOIP system except the Public Safety Communications Center. The main costs for areas outside of the Public Safety Communication Center are now internet bandwidth and fax and credit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

### Telecommunications Expense All Areas Including PSCC



### Telecommunications Expense All Areas Excluding PSCC



# Capital Summary



# Capital



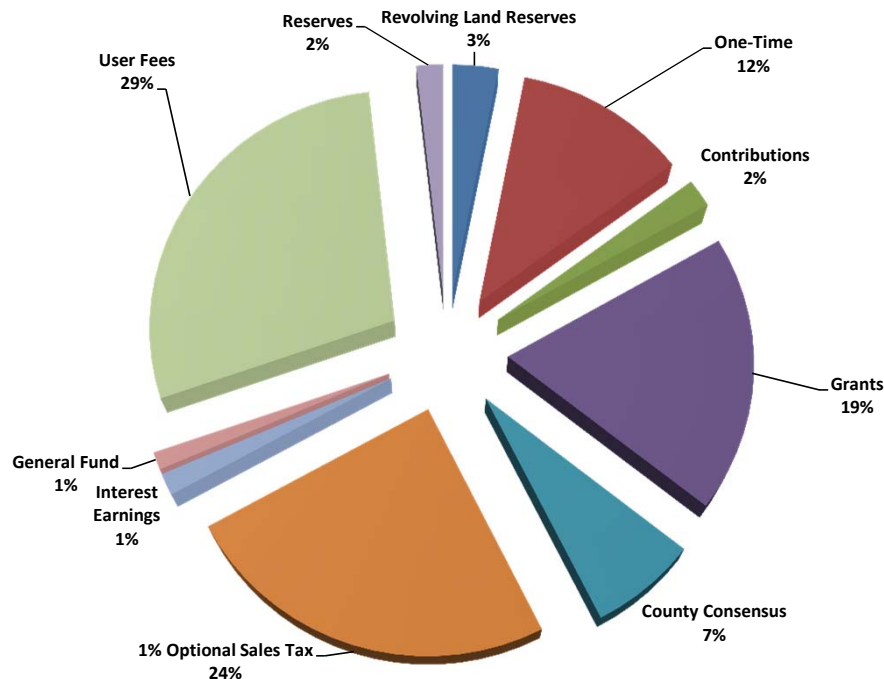
## Capital by Funding Sources

One of the largest funding source for capital in the FY 2015 Adopted budget is the voter approved Optional One Cent Sales Tax. The current authorization of the Optional One Cent was approved by the voters in 2010 and will be collected from 2011 through 2015. The tax adds one penny of tax on every dollar spent for a taxable item. The Optional One Cent Sales Tax has been in place since 1975.

Other major funding sources for capital over the past few years have been user fees, General Fund revenues, County Consensus mineral monies, collected by the State of Wyoming and distributed to local governments, water reserves, grants, and loans. User fees are the amounts paid for the services by users of those services. User fees from water, sewer, refuse collection, balefill, and other enterprises fund the majority of capital in those areas.

One-time amounts noted here were mainly mineral monies transferred in previous years to the Capital Projects Fund for projects approved by City Council in prior years. Due to a lag before the start of construction, funds from last year will be spent in the current year.

## FY 2015 Capital Investment Funding Sources



## Capital

The City of Casper maintains an ongoing capital improvement program. Many large dollar projects remain for the next few years and existing infrastructure requires upkeep and eventual replacement. A few examples of the largest long-term projects are street replacements, water distribution and sewer collection infrastructure, a new regional balefill, as well as the update and proper maintenance of existing infrastructure and buildings.

### Capital by Category

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

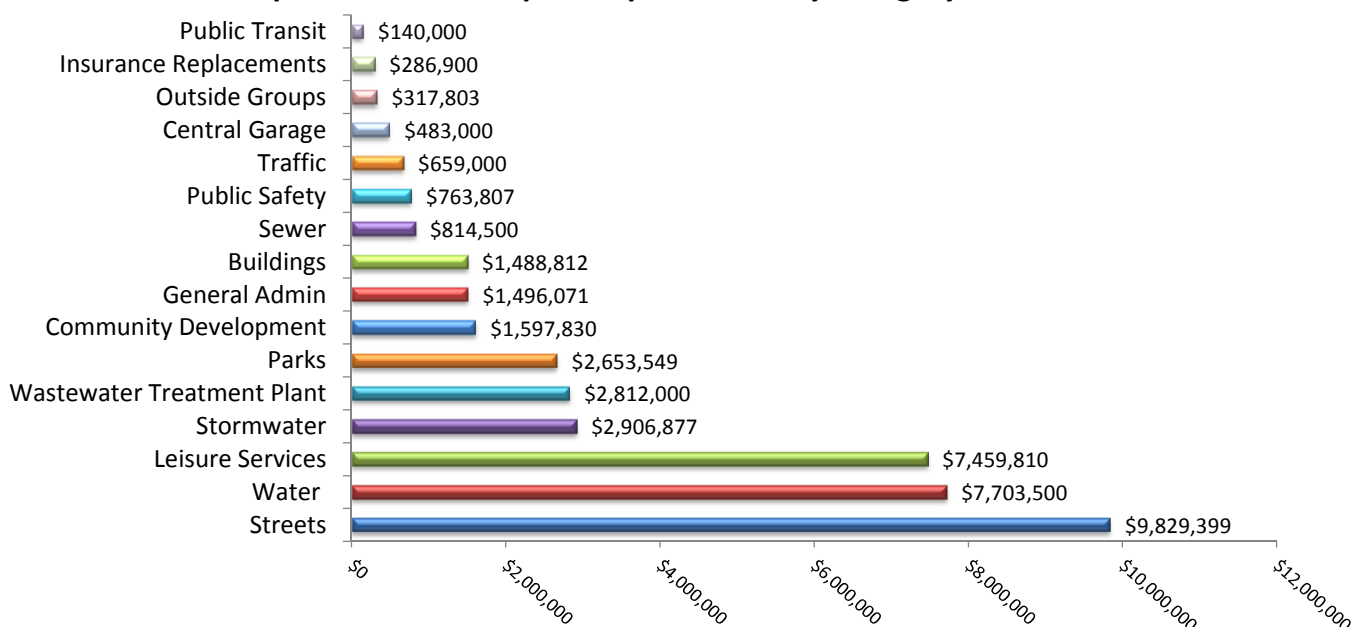
The Balefill and Refuse Collection category reflects capital used for refuse collection and disposal. The Public Safety category covers capital used by Police, Fire, Public Safety Communication Center, Metro Animal Control, and the Municipal Court.

The Water category contains capital used for the water distribution system including water mains, tanks, water lines, meters, and vehicles and equipment used by water distribution crews. The Sewer category has capital items used in the wastewater collection system including sewer mains and equipment. The Wastewater Treatment Plant contains items related to the treatment of wastewater.

The Leisure category contains items for the Events Center, Recreation Center, the Aquatics Center and the outdoor pools, the Ice Arena, Hogadon Ski Area, and the Golf Course. The Parks category includes all capital related to the maintenance of existing and creation of new parks. General administration includes the technologies needed to operate the City organization with the largest expenditures being the information networks and systems shared by the City departments.

The Public Transit Category includes items used in the bus system by the Casper Area Transit Coalition (CATC). It includes vehicles, signage, bus stops, and capital needed for administration. Stormwater is a category related to the capture, control, retention, and discharge of stormwater runoff to avoid flooding and to meet environmental regulations.

### Proposed FY 2015 Capital Expenditures by Category- Total \$51,387,353



## Capital

### Capital by Category

Category of Capital	FY 2015 ADOPTED	% of Total
Balefill & Refuse	\$ 9,944,525	19.4%
Streets	9,829,399	19.1%
Water	7,703,500	15.0%
Leisure Services	7,459,810	14.5%
Stormwater	2,906,877	5.7%
Wastewater Treatment Plant	2,812,000	5.5%
Parks	2,653,549	5.2%
Community Development	1,597,830	3.1%
General Admin	1,496,071	2.9%
Buildings	1,488,812	2.9%
Sewer	814,500	1.6%
Public Safety	763,807	1.5%
Traffic	659,000	1.3%
Central Garage	483,000	0.9%
Outside Groups	317,803	0.6%
Insurance Replacements	286,900	0.6%
Public Transit	140,000	0.3%
<b>Total for All Categories Citywide</b>	<b>\$51,357,383</b>	<b>100.0%</b>

All capital contained in the Adopted FY 2015 budget total \$51,357,383. The largest categories are Balefill & Refuse with \$9,944,525, Streets with \$9,829,399, and Water with \$7,703,500 of budgeted capital expenditures.

As can be seen in the table above, Balefill & Refuse projects are the largest category of capital and constitute 19.4% of all capital spending currently included in the FY 2015 budget. The second largest category, Streets, constitutes 19.1% capital expenditures. The third largest category, Water, comprises 15.0% of budgeted capital expenditures. A detailed explanation of the projects included in these categories can be found in the next few pages of this section. The largest projects are also noted in the other categories.

## Capital

### Capital - Streets

The largest project is the Midwest Poplar David Street replacement and enhancements budgeted at \$4,027,899. This project is funded with \$1,000,000 One-Time funds from the General Fund and the remainder with 1% #14 funds. The Collector and Arterial Repairs project is budgeted for \$3,000,000 and will be funded with Optional One-Cent Sales Tax #14. This project consists of ongoing capital replacements to maintain the primary streets of the community and target the lower scoring streets on the street condition index, which takes into account the driving surface, the structural integrity of the road, and other factors.

The remainder of the projects include Midwest, Poplar to Spruce, Yellowstone Highway, Residential Streets and implementation of a Pavement Management Program.

Streets Capital	New	Replacement
<b>Capital Projects</b>		
Walkability Improvements – Ongoing	\$ 300,000	
Midwest Poplar to David Street		\$ 4,027,899
Collectors & Arterials		3,000,000
Midwest Poplar to Spruce		1,000,000
Residential Streets		600,000
Pavement Management Program		500,000
Yellowstone Hwy		5,000
<b>Capital Equipment</b>		
Dump Trucks (2)		300,000
Skid Steer		80,000
Air Compressor		15,000
Technology Replacements		1,500
<b>Total Streets</b>	<b>\$ 300,000</b>	<b>\$ 9,529,399</b>

### Capital - Traffic

The Traffic Signal Upgrades at various locations throughout the City will be funded with Optional One-Cent #14 funds. The replacement of the 900 MHz System will be funded with OneTime funds.

Traffic Capital	New	Replacement
<b>Capital Projects</b>		
Traffic Signal Upgrade	\$ -	\$ 450,000
900 MHz System		200,000
<b>Capital Equipment</b>		
Technology Replacements		9,000
<b>Total Traffic</b>	<b>\$ -</b>	<b>\$ 659,000</b>

## Capital

### Capital - Balefill & Refuse Collection

All of the items listed below are funded by depreciation reserves specifically built up through user fees.

Balefill & Refuse Collection Capital	New	Replacement
<b>Capital Projects</b>		
Lining Landfill Cell #3 and #4	\$ 3,200,000	
Landfill Gas Collection & Control System (GCCS)	2,227,500	
Truck Building Extension	2,080,000	
Recycling Depot Surface Improvements	310,000	
Baler Building Expansion	87,500	
Fencing Improvements	35,000	
Landfill ESB Maintenance Bay	30,000	
<b>Capital Equipment</b>		
Semi Trailers to Store & Broker Recycling Commodities	60,000	
Grapple Bucket for Biosolids Compost Loader	28,000	
New Commercial Containers	15,000	
New Residential Trash Containers	10,500	
Sweeper Attachment for Skidsteer	9,400	
Roll-off Container	5,625	
New Recycling Cardboard Containers	5,000	
Compost Screener		\$ 325,000
Replace Loader Unit #141468		320,000
Replace Front Load Truck #222251		250,000
Replace Side Load Truck #222239		250,000
Replace Rolloff Truck #141482		200,000
Replace Supervisor Truck & Trailer #222260		180,000
Balefill Litter Truck Replacement		85,000
Excavator Track Replacement		65,000
Baler Preventative Maintenance		45,000
Commerical Bins & Refurbishing Parts		35,000
Replacement of 90's, 300s & 450s		30,000
Handheld Radios (5)		20,000
Depot Steps & Container Mtce, Stickers, Painting etc.		15,000
Landfill Cameras		15,000
Computer Replacements (4)		6,000
<b>Total Balefill &amp; Refuse Collection</b>	<b>\$ 8,103,525</b>	<b>\$ 1,841,000</b>



## Capital

### Capital - Public Safety

The public safety category includes capital for the Police Department and the Fire Department. The Police Department includes Police, the Public Safety Communications Center, and Metro Animal Control. The majority of the projects and equipment below will be funded with Optional One Cent #14 and one-time funds.

Public Safety Capital	New	Replacement
<b>Capital Projects</b>		
Fire Station #2 Replacement		42,569
<b>Capital Equipment</b>		
Police Light Equipment	5,710	
Police Technologies	510	
Ongoing Vehicle/Equipment - Police		631,307
Fire Misc Light Equipment - Replacement		46,800
Metro Truck Replacement		22,000
Metro - Six (6) laptops and five (5) thinclines		5,000
Police Light Equipment		7,911
PSCC Technology Replacement		1,000
PSCC Light Equipment		1,000
Total Public Safety	\$ 6,220	\$ 757,587

### Capital - Water Distribution

The largest project is the East Casper Zone III Improvement Project, 67% of this project is funded with State Grants/Loans. The water main replacement is an ongoing effort to replace water mains as they reach the end of their useful life. Water mains, lines, and equipment replacement are largely paid for by water user fees. This effort is

Water Distribution Capital	New	Replacement
<b>Capital Projects</b>		
East Casper Zone III Improvement Project	\$ 5,500,000	
Oversizing Reimbursements for Developers	85,000	
Miscellaneous Water Main Replacement Program		\$ 1,285,000
12th & Wyoming Blvd Water Main Replacement		250,000
Pavement		150,000
<b>Capital Equipment</b>		
New Water Meters and Automatic Meter Reading System	80,000	
Meters, Meter Heads & Meter Parts		110,500
Water Line Materials		110,000
Pickup Replacements (3)		70,000
Pumps & Control Valves		45,000
Water/Sewer Line Locating Equipment		7,500
Computers (4)		6,500
Signs & Barricade Replacements		4,000
Total Water Distribution	\$ 5,665,000	\$ 2,038,500

## Capital

### Capital - Wastewater Treatment Plant

The largest capital expenditures listed here are the Centrifuge, PLC Replacements and Corrosion Control Facility. The remaining capital expenditures are generally routine in nature and consist of various ongoing capital replacements. The capital projects and capital equipment listed below are funded with user fees and reserves.

The Wastewater Treatment Plant is the third largest user of both electricity and natural gas among City operations. An energy use reduction study is currently being conducted to evaluate major treatment processes so that future process changes can be made to increase efficiency without impacting water quality.

Wastewater Treatment Plant Capital	New	Replacement
<b>Capital Projects</b>		
Centrifuge	\$ 800,000	
Corrosion Control Facility	450,000	
Sandbar Removal - River Project	200,000	
PLC Replacements		\$ 825,000
Lighting Renovations		30,000
RWWS Lift Station Renovations		20,000
Security Improvements		15,000
Roof Replacement		15,000
Flow Meter Station/Electrical Telecommunication Improvements		10,000
<b>Capital Equipment</b>		
Specialized tools and equipment	5,000	
Equipment Replacement		100,000
Headworks Bulding HVAC Units		85,000
Plant Valves and Piping		75,000
UV Disinfection Equipment		45,000
Strainer for PW2 Water System		45,000
Pickup Replacement		35,000
Electric Utility Card Replacement		15,000
Lab Equipment		12,000
Sludge Grinder		10,000
Utility Card Replacement		7,500
Computer Replacements		7,500
Field Communicator		5,000
Total Wastewater Treatment Plant	\$ 1,455,000	\$ 1,357,000

## Capital

### Capital - Parks

The raw water irrigation project is intended to reduce potable water usage by using water from the river to water at the city parks complex, this project is funded with a combination of one-time funds, excess Optional One-Cent #14 funds and County Concensus funds. Park Improvements is set-up to keep existing parks maintained and is funded with Optional One-Cent #14.

Parks	New	Replacement
<b>Capital Projects</b>		
Raw Water Irrigation Project	\$ 836,600	
Platte River Parkway Project	150,000	
Robertson Road Trail Extension	10,225	
Raw Water Irrigation Project	124,037	
Robertson Rd Trail Extension Grant	336,000	
Park Improvements		\$ 949,687
Raw Water Irrigation Project		180,000
<b>Capital Equipment</b>		
Turf Mower - Cemetery		15,000
Mowers		52,000
<b>Total Parks</b>	<b>\$ 1,456,862</b>	<b>\$ 1,196,687</b>

### Capital - Community Development

This fund is used for revolving land purchases for redevelopment. This money is to be used to buy land in certain redevelopment areas, make improvements, and then to offer the land for sale. By buying and selling land, the funding "revolves" back into the fund and makes other land purchases possible. No specific land purchases are currently planned.

Community Development Capital	New	Replacement
Land for resale- Revolving land fund	\$ 1,597,830	\$ -
<b>Total Development</b>	<b>\$ 1,597,830</b>	<b>\$ -</b>

### Capital - Outside Agencies

These capital items are for outside groups that do not fall within the other service categories. The NIC Art Museum is funded by Optional One-Cent #14. Casper Legion Balseball is being funded by one-time funds, and the Boys & Girls Club is funded by excess 1% #13 funds.

OutsideAgencies Capital	New	Replacement
Boys & Girls Club		\$ 1,983
NIC Art Museum		232,000
Casper Legion Baseball	\$ 83,820	
<b>Total Outside Groups</b>	<b>\$ 83,820</b>	<b>\$ 233,983</b>

## Capital

### Capital - Leisure Services

The Leisure category contains items for the Events Center, Recreation Center, the Aquatics Center and the outdoor pools, the Ice Arena, Hogadon Ski Area, and the Golf Course.

The major projects budgeted in FY15 are the construction of a second sheet of ice at the Casper Events Center, the renovations at the Casper Recreation Center and replacement of the scoreboard at the Casper Events Center. The second sheet of ice is funded with contributions and one-time funds, the Casper Recreation Center Renovations and the scoreboard at the Casper Events Center are funded with County Consensus funds.

The City of Casper consistently appropriates funding to cover miscellaneous leisure services replacement capital to cover the current year's capital priorities.

Leisure Capital	New	Replacement
<b>Capital Projects</b>		
CEC Second Sheet of Ice	\$ 2,600,000	
Casper Mtn Ski Patrol Hut	165,936	
Leisure Services Facilities Ongoing	200,000	
Rec Center Renovation		\$ 1,400,000
CEC Scoreboard		1,000,000
Washington Park Pool Upgrades		616,774
Mike Sedar Pool Reconstruction		507,000
Aquatic Center Upgrades		209,000
Marion Kreiner Pool Upgrades		190,550
Golf Cart Replacement		150,000
Ice Arena Rubber Flooring Replacement		120,000
Hogadon Water System Injector		10,000
<b>Capital Equipment</b>		
Snow Guns - Hogadon		160,000
Snow Removal Equipment - Casper Events Center		70,000
Computer, printer and equipment replacements		22,050
Copy Machine - Casper Recreation Center		11,000
Rental Skates - Casper Ice Arena		8,000
VOP Phone System - Hogadon		6,000
Upgrade Ticket Printer - Hogadon		4,500
Heat Map Software - Events Center		3,000
Card Printer Replacement		3,000
Welding Equipment Replacement - Hogadon		3,000
<b>Total Leisure</b>	<b>\$ 2,965,936</b>	<b>\$ 4,493,874</b>

## Capital

### Capital - Sewer

Most capital items are routine replacements to maintain the system at current capacity. The largest projects budgeted in FY 2015 are the manhole and main replacements, part of the sewer operation's ongoing capital reinvestment program, and the CCTV Equipment replacement. Sewer capital projects and capital equipment purchases are funded with user fees.

Sewer Capital	New	Replacement
<b>Capital Projects</b>		
Oversizing Reimbursements for Developers	\$ 35,000	
Manhole and Main Replacements		\$ 600,000
CCTV Equipment Replacement		125,000
Sewage Pump Replacement		15,000
<b>Capital Equipment</b>		
Vactor Cleaning Nozzles with Camera	12,000	
Vactor Cleaning Nozzles	10,000	
Vactor Hydraulic Excavation Package	10,000	
Lateral Push CCTV Camera	5,500	
Laptop/Tablet	2,000	
<b>Total Sewer</b>	<b>\$ 74,500</b>	<b>\$ 740,000</b>

### Capital - Stormwater

The largest projects budgeted in FY 2015 for Stormwater projects include the Platte River Restoration Project funded with county consensus funds, grant funds, and one-time funds transferred from the General Fund as well as the Rails to Trails Regional Detention Pond funded with 1% #14 funds.

Stormwater Capital	New	Replacement
<b>Capital Projects</b>		
River Restoration Project	\$ -	\$ 2,086,877
Stormwater Projects		470,000
Rails to Trails Regional Detention Pond		350,000
<b>Total Stormwater</b>	<b>\$ -</b>	<b>\$ 2,906,877</b>

## Capital

### Capital - Building Maintenance

In recent years, the City has focused on the energy efficiency of City buildings and operations as a strategy for controlling operating costs. In FY 2015, a total of \$263,482 is budgeted in projects for the conversion of the parking lot and parking lighting to LED funded with Optional One-Cent #14 funds. Other items are replacements and repairs that are done on an ongoing basis, and energy improvement is used as a consideration as well in these replacements when applicable. These projects are funded with Optional One-Cent #14 Fund as well as one-time funds transferred from the General Fund.

Building Maintenance Capital	New	Replacement
<b>Capital Projects</b>		
Leased Facilities Capital Improvements	\$ 50,000	
Lifesteps Campus Improvements		\$ 400,000
Energy Conservation Projects - Parking Lot and Parks Lighting to LED		263,482
City Facilities Parking Lot Improvements		200,000
Roof Replacements & Repairs		140,514
Building Repairs		263,800
Hall of Justice Maintenance- Ongoing		100,000
Exterior Painting - Marathon Bldg		40,000
ADA Compliance – Ongoing		10,000
City Hall Generator Enclosure		8,000
Fire Alarm System Repair - Marathon Bldg		3,500
Concrete Repairs - Brattis Bldg		2,516
<b>Capital Equipment</b>		
Light Equipment & Technologies Replacement		7,000
<b>Total Building Maintenance</b>	<b>\$ 50,000</b>	<b>\$ 1,438,812</b>

### Capital - Public Transit

This category includes bus purchases and infrastructure for public transit. The building improvements are for the city-owned building leased by the Casper Area Transit Coalition, the agency that operates the public bus system. The equipment replacement will replace city-owned assets that are being used by CATC, these purchases are funded with grant funds and a match from the General Fund.

Public Transit Capital	New	Replacement
Light Equipment - Bus	\$ -	\$ 140,000
<b>Total Public Transit</b>	<b>\$ -</b>	<b>\$ 140,000</b>

### Capital - Insurance Replacements

The Property & Liability fund budgets for capital replacement for unplanned replacements. Any replacements that will not be fully covered by the City's insurance policy will be supplemented by the transfer in from the General Fund. One reason the item may not be fully covered by the insurance reimbursement may be that the item or vehicle does not meet the deductible value. Another reason is that the full replacement cost may exceed the current depreciated value of the item, and the City must make up the difference to replace the item.

Insurance Replacements Capital	New	Replacement
Insurance replacements and deductibles	\$ -	\$ 285,000
Risk management staff replacement computers		1,900
<b>Total Insurance Replacements</b>	<b>\$ -</b>	<b>\$ 286,900</b>

## Capital

### Capital - Central Garage

The largest FY 2015 Projects for the Central Garage include the replacement (or possible relining) of the fuel tanks and the replacement of the Casper Service Center Garage floor & heating. These projects are funded with reserves from the Garage Fund.

Building Maintenance Capital	New	Replacement
<b>Capital Projects</b>		
Fuel Tanks Replacement / Relining	\$ -	\$ 400,000
Casper Service Center Garage Floor & Heating		25,000
Concrete Repair - shop		2,000
Flush Valves - toilets		7,000
diagnostic subscription updates		17,000
Paving behind shop		2,000
<b>Capital Equipment</b>		
Truck Replacement		30,000
<b>Total Building Maintenance</b>	<b>\$ -</b>	<b>\$ 483,000</b>




### Capital - General Administration & Primary Information Systems




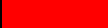






























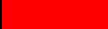






This category contains centralized information systems that are shared by all City Departments. Examples for FY 2015 include the Network Software Maintenance and the Financial Software Upgrade. Other systems from previous years include the website, e-mail system, the intranet and other similar systems that benefit multiple departments. The projects listed below are funded by the General Fund and one-time funds, with the exception of Downtown Public Restrooms which are funded with excess Option One-Cent #13 funds and a Wyoming Business Council Grant.

General Administration & Primary Information Systems	New	Replacement
<b>Capital Projects</b>		
Downtown Public Restrooms		\$ 308,496
Comprehensive Plan Update		50,000
Financial Software Upgrade		186,925
<b>Capital Equipment</b>		
Bring Your Own IT Device	\$ 18,150	
Network Software Maintenance	126,850	
City-wide Door Control Solution	100,000	
Fire Supression Server Room Upgrade		32,500
Wireless System Upgrade		160,000
Network Hardware		170,000
Fiber Optic Network Study		50,000
GEMS Server Replacement		30,000
Computer, printer and equipment replacements		238,150
Code Enforcement Vehicle		25,000
<b>Total</b>	<b>\$ 245,000</b>	<b>\$ 1,251,071</b>

## Capital Impact on Operating Budget

The following section shows the impact of the budgeted capital projects on the operating budget. Descriptions are as follows:

Results in Cost Savings to the Operating Budget	
Little or No Impact to the Operating Budget	
Results in Additional Cost to the Operating Budget	

Project	Function	Project Cost	Impact
East Casper Zone III Improvement Project	Water Distribution	\$ 5,500,000	
Midwest Poplar to David Street	Streets	4,027,899	
Lining Landfill Cell #3 and #4	Balefill & Refuse	3,200,000	
Collectors & Arterials	Streets	3,000,000	
CEC Second Sheet of Ice	Leisure Services	2,600,000	
Landfill Gas Collection & Control System (GCCS)	Balefill & Refuse	2,227,500	
River Restoration Project	Stormwater	2,086,877	
Truck Building Extension	Balefill & Refuse	2,080,000	
Land for resale- Revolving land fund	Community Development	1,597,830	
Rec Center Renovation	Leisure Services	1,400,000	
Miscellaneous Water Main Replacement Program	Water Distribution	1,285,000	
Raw Water Irrigation Project	Parks	1,140,637	
CEC Scoreboard	Leisure Services	1,000,000	
Midwest Poplar to Spruce	Streets	1,000,000	
Park Improvements	Parks	949,687	
PLC Replacements	Wastewater Treatment Plant	825,000	
Centrifuge	Wastewater Treatment Plant	800,000	
Ongoing Vehicle/Equipment - Police	Public Safety	631,307	
Washington Park Pool Upgrades	Leisure Services	616,774	
Manhole and Main Replacements	Sewer	600,000	
Residential Streets	Streets	600,000	
Mike Sedar Pool Reconstruction	Leisure Services	507,000	
Pavement Management Program	Streets	500,000	
Stormwater Projects	Stormwater	470,000	
Traffic Signal Upgrade	Traffic	450,000	
Corrosion Control Facility	Wastewater Treatment Plant	450,000	
Lifesteps Campus Improvements	Building Maintenance	400,000	
Fuel Tanks Replacement / Relining	Central Garage	400,000	
Rails to Trails Regional Detention Pond	Stormwater	350,000	
Robertson Rd Trail Extension	Parks	346,225	
Compost Screener	Balefill & Refuse	325,000	
Replace Loader Unit #141468	Balefill & Refuse	320,000	
Recycling Depot Surface Improvements	Balefill & Refuse	310,000	
Downtown Public Restrooms	General Admin & Primary I/T	308,496	
Walkability Improvements – Ongoing	Streets	300,000	
Dump Trucks (2)	Streets	300,000	
Insurance replacements and deductibles	Insurance Replacements	285,000	
Building Repairs	Building Maintenance	263,800	
Energy Conservation-Parking Lot and Parks Lighting to LED	Building Maintenance	263,482	
Replace Front Load Truck #222251	Balefill & Refuse	250,000	
Replace Side Load Truck #222239	Balefill & Refuse	250,000	



## Capital Impact on Operating Budget

Project	Function	Cost	Impact
12th & Wyoming Blvd Water Main Replacement	Water Distribution	250,000	Yellow
Computer, printer and equipment replacements	General Admin & Primary I/T	238,150	Yellow
NIC Art Museum	Outside Agencies	232,000	Yellow
Aquatic Center Upgrades	Leisure Services	209,000	Green
Replace Rolloff Truck #141482	Balefill & Refuse	200,000	Yellow
City Facilities Parking Lot Improvements	Building Maintenance	200,000	Yellow
Leisure Services Facilities Ongoing	Leisure Services	200,000	Yellow
900 MHz System	Traffic	200,000	Green
Sandbar Removal - River Project	Wastewater Treatment Plant	200,000	Yellow
Marion Kreiner Pool Upgrades	Leisure Services	190,550	Green
Financial Software Upgrade	General Admin & Primary I/T	186,925	Red
Replace Supervisor Truck & Trailer #222260	Balefill & Refuse	180,000	Yellow
Network Hardware	General Admin & Primary I/T	170,000	Yellow
Casper Mtn Ski Patrol Hut	Leisure Services	165,936	Yellow
Wireless System Upgrade	General Admin & Primary I/T	160,000	Red
Snow Guns - Hogadon	Leisure Services	160,000	Yellow
Golf Cart Replacement	Leisure Services	150,000	Yellow
Platte River Parkway Project	Parks	150,000	Yellow
Pavement	Water Distribution	150,000	Yellow
Roof Replacements & Repairs	Building Maintenance	140,514	Green
Light Equipment - Bus	Public Transit	140,000	Yellow
Network Software Maintenance	General Admin & Primary I/T	126,850	Yellow
CCTV Equipment Replacement	Sewer	125,000	Yellow
Ice Arena Rubber Flooring Replacement	Leisure Services	120,000	Yellow
Meters, Meter Heads & Meter Parts	Water Distribution	110,500	Yellow
Water Line Materials	Water Distribution	110,000	Yellow
Hall of Justice Maintenance- Ongoing	Building Maintenance	100,000	Yellow
City-wide Door Control Solution	General Admin & Primary I/T	100,000	Yellow
Equipment Replacement	Wastewater Treatment Plant	100,000	Yellow
Baler Building Expansion	Balefill & Refuse	87,500	Red
Balefill Litter Truck Replacement	Balefill & Refuse	85,000	Yellow
Headworks Bulding HVAC Units	Wastewater Treatment Plant	85,000	Yellow
Oversizing Reimbursements for Developers	Water Distribution	85,000	Yellow
Casper Legion Baseball	Outside Agencies	83,820	Yellow
Skid Steer	Streets	80,000	Yellow
New Water Meters and Automatic Meter Reading System	Water Distribution	80,000	Yellow
Plant Valves and Piping	Wastewater Treatment Plant	75,000	Yellow
Snow Removal Equipment - Casper Events Center	Leisure Services	70,000	Yellow
Pickup Replacements (3)	Water Distribution	70,000	Yellow
Excavator Track Replacement	Balefill & Refuse	65,000	Yellow
Semi Trailers to Store & Broker Recycling Commodities	Balefill & Refuse	60,000	Yellow
Mowers	Parks	52,000	Yellow
Leased Facilities Capital Improvements	Building Maintenance	50,000	Yellow
Comprehensive Plan Update	General Admin & Primary I/T	50,000	Yellow
Fiber Optic Network Study	General Admin & Primary I/T	50,000	Yellow

## Capital Impact on Operating Budget

Project	Function	Cost	Impact
Fire Misc Light Equipment - Replacement	Public Safety	46,800	Yellow
Baler Preventative Maintenance	Balefill & Refuse	45,000	Yellow
UV Disinfection Equipment	Wastewater Treatment Plant	45,000	Yellow
Strainer for PW2 Water System	Wastewater Treatment Plant	45,000	Yellow
Pumps & Control Valves	Water Distribution	45,000	Yellow
Fire Station #2 Replacement	Public Safety	42,569	Green
Exterior Painting - Marathon Bldg	Building Maintenance	40,000	Yellow
Fencing Improvements	Balefill & Refuse	35,000	Yellow
Commerical Bins & Refurbishing Parts	Balefill & Refuse	35,000	Yellow
Oversizing Reimbursements for Developers	Sewer	35,000	Yellow
Pickup Replacement	Wastewater Treatment Plant	35,000	Yellow
Fire Supression Server Room Upgrade	General Admin & Primary I/T	32,500	Yellow
Landfill ESB Maintenance Bay	Balefill & Refuse	30,000	Yellow
Replacement of 90's, 300s & 450s	Balefill & Refuse	30,000	Yellow
Truck Replacement	Central Garage	30,000	Yellow
GEMS Server Replacement	General Admin & Primary I/T	30,000	Yellow
Lighting Renovations	Wastewater Treatment Plant	30,000	Yellow
Grapple Bucket for Biosolids Compost Loader	Balefill & Refuse	28,000	Yellow
Casper Service Center Garage Floor & Heating	Central Garage	25,000	Red
Code Enforcement Vehicle	General Admin & Primary I/T	25,000	Yellow
Computer, printer and equipment replacements	Leisure Services	22,050	Yellow
Metro Truck Replacement	Public Safety	22,000	Yellow
Handheld Radios (5)	Balefill & Refuse	20,000	Yellow
RWWS Lift Station Renovations	Wastewater Treatment Plant	20,000	Yellow
Bring Your Own IT Device	General Admin & Primary I/T	18,150	Yellow
diagnostic subscription updates	Central Garage	17,000	Yellow
New Commercial Containers	Balefill & Refuse	15,000	Yellow
Depot Steps & Container Mtce, Stickers, Painting etc.	Balefill & Refuse	15,000	Yellow
Landfill Cameras	Balefill & Refuse	15,000	Yellow
Turf Mower - Cemetery	Parks	15,000	Yellow
Sewage Pump Replacement	Sewer	15,000	Yellow
Air Compressor	Streets	15,000	Yellow
Security Improvements	Wastewater Treatment Plant	15,000	Yellow
Roof Replacement	Wastewater Treatment Plant	15,000	Yellow
Electric Utility Card Replacement	Wastewater Treatment Plant	15,000	Yellow
Vactor Cleaning Nozzles with Camera	Sewer	12,000	Yellow
Lab Equipment	Wastewater Treatment Plant	12,000	Yellow
Copy Machine - Casper Recreation Center	Leisure Services	11,000	Red
New Residential Trash Containers	Balefill & Refuse	10,500	Yellow
ADA Compliance – Ongoing	Building Maintenance	10,000	Yellow
Hogadon Water System Injector	Leisure Services	10,000	Yellow
Vactor Cleaning Nozzles	Sewer	10,000	Yellow
Vactor Hydraulic Excavation Package	Sewer	10,000	Yellow
Flow Meter Station/Electrical Telecommunication Improvements	Wastewater Treatment Plant	10,000	Yellow
Sludge Grinder	Wastewater Treatment Plant	10,000	Yellow

## Capital Impact on Operating Budget

Project	Function	Cost	Impact
Sweeper Attachment for Skidsteer	Balefill & Refuse	9,400	
Technology Replacements	Traffic	9,000	
City Hall Generator Enclosure	Building Maintenance	8,000	
Rental Skates - Casper Ice Arena	Leisure Services	8,000	
Police Light Equipment	Public Safety	7,911	
Utility Card Replacement	Wastewater Treatment Plant	7,500	
Computer Replacements	Wastewater Treatment Plant	7,500	
Water/Sewer Line Locating Equipment	Water Distribution	7,500	
Light Equipment & Technologies Replacement	Building Maintenance	7,000	
Flush Valves - toilets	Central Garage	7,000	
Computers (4)	Water Distribution	6,500	
Computer Replacements (4)	Balefill & Refuse	6,000	
VOP Phone System - Hogadon	Leisure Services	6,000	
Police Light Equipment	Public Safety	5,710	
Roll-off Container	Balefill & Refuse	5,625	
Lateral Push CCTV Camera	Sewer	5,500	
New Recycling Cardboard Containers	Balefill & Refuse	5,000	
Metro - Six (6) laptops and five (5) thinclients	Public Safety	5,000	
Yellowstone Hwy	Streets	5,000	
Specialized tools and equipment	Wastewater Treatment Plant	5,000	
Field Communicator	Wastewater Treatment Plant	5,000	
Upgrade Ticket Printer - Hogadon	Leisure Services	4,500	
Signs & Barricade Replacements	Water Distribution	4,000	
Fire Alarm System Repair - Marathon Bldg	Building Maintenance	3,500	
Heat Map Software - Events Center	Leisure Services	3,000	
Card Printer Replacement	Leisure Services	3,000	
Welding Equipment Replacement - Hogadon	Leisure Services	3,000	
Concrete Repairs - Brattis Bldg	Building Maintenance	2,516	
Concrete Repair - shop	Central Garage	2,000	
Paving behind shop	Central Garage	2,000	
Laptop/Tablet	Sewer	2,000	
Boys & Girls Club	Outside Agencies	1,983	
Risk management staff replacement computers	Insurance Replacements	1,900	
Technology Replacements	Streets	1,500	
PSCC Technology Replacement	Public Safety	1,000	
PSCC Light Equipment	Public Safety	1,000	
Police Technologies	Public Safety	510	

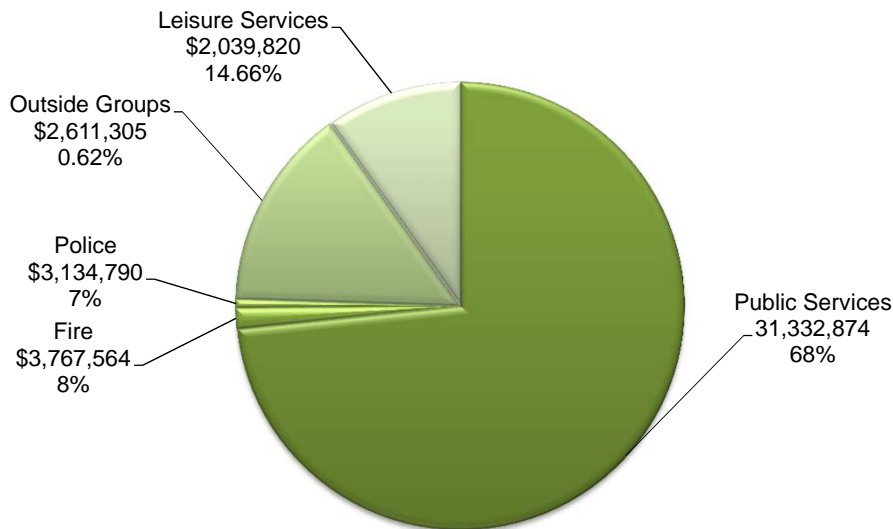
# Capital

## Capital by Originating City Department

The Public Services Department is composed of the following funds and cost centers: Water, Sewer, Water Treatment Plant, Wastewater Treatment Plant, Refuse Collection, Balefill, Streets, Traffic, Parks, Cemetery, Weed & Pest Control, Parks and Engineering.

Much of the Public Services Department focus is capital construction and maintenance. This is demonstrated by the Public Services Department originating 68% of all capital spending for FY 2014. In addition, the Engineering Division either manages or gives technical assistance to most of the larger capital projects for other City departments.

## Capital Projects by Originating City Department



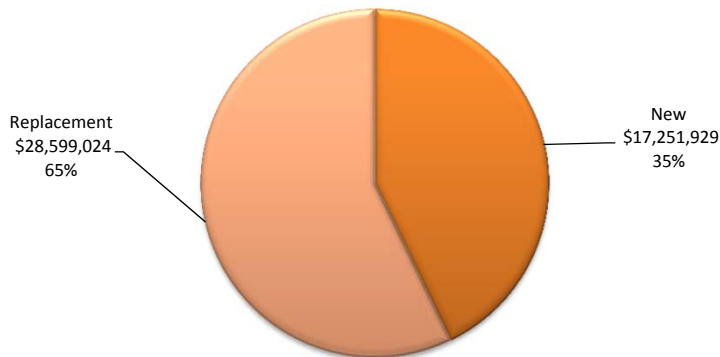
# Capital

## Capital by Type

New capital items are expansions to the capital inventory. Examples would be the addition of a park, the extension of a street or increasing the number of vehicles in the fleet. Replacement capital maintains or replaces items in the City's current capital inventory. These items may be near the end of their useful life, are antiquated, need repair, or have other factors requiring replacement. Examples of replacement capital would be street resurfacing or reconstruction, a roof on an existing building or replacing an existing vehicle.

New capital items may be of concern from a planning standpoint because they represent a potential service level increase. Some new capital may have no impact or decrease operating expenditures in the short term; however, these items will need to be maintained and replaced at some point in the future. The largest new capital projects that involve any long-term expansion or change in the nature of City services are highlighted in more depth on the following page.

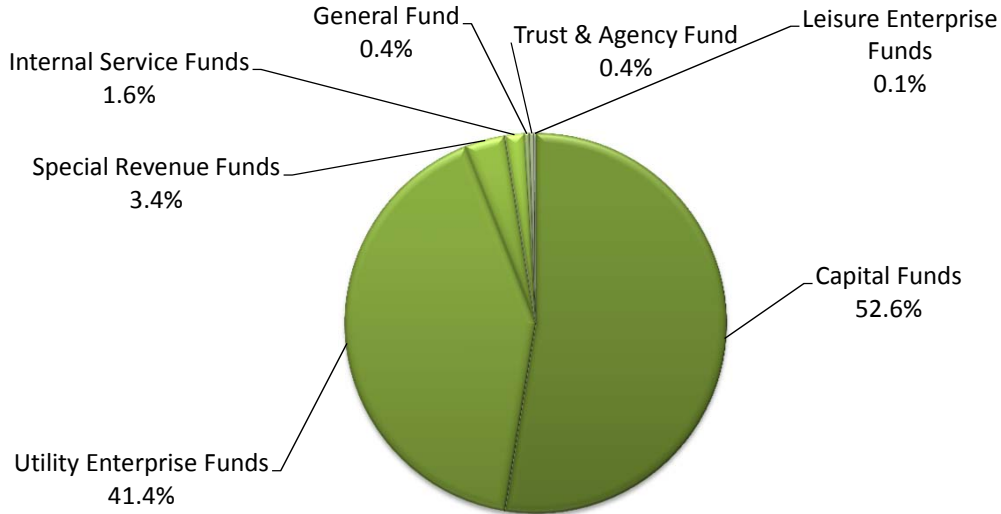
### New Capital vs. Replacement Capital



# Capital

## Capital by Fund

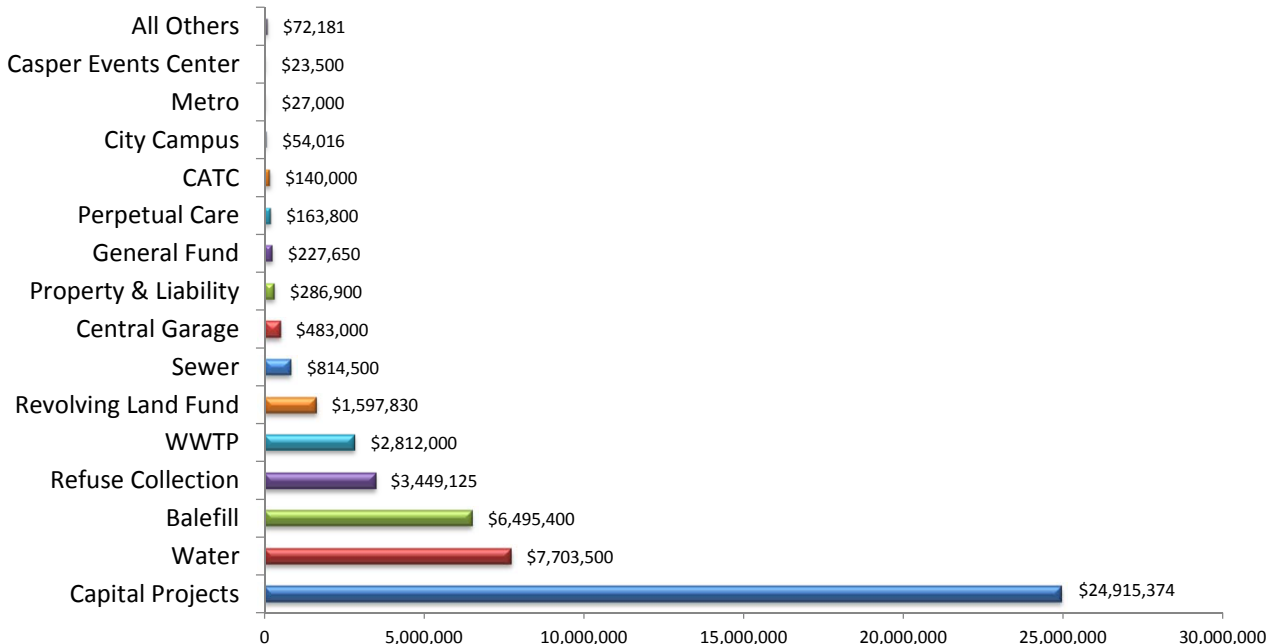
### Where are Capital Items Budgeted by Percentage in FY 2015?



Due to the significance of cost and time requirements related to capital items, the City plans these purchases on a longer timeline than operating expenditures. The City Manager's Office coordinates a separate capital budgeting process to plan for capital projects and capital equipment expenditures on a five-year basis.

As can be seen from the charts on this page, most capital is budgeted either in the Capital Projects Fund, the Capital Equipment fund, or Enterprise Funds. These funds are used to account for the larger capital items, like streets and water mains. Smaller items, like replacement computers and desks, are budgeted in the cost center that will use that item.

### Where are capital items budgeted by \$ amount in FY 2015?



# Personnel Summary



## All Funds Personnel Summary by Fund

(Full-Time Position Basis)

Fund	Department	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	# ▲
		Positions	Positions	Positions	Positions	Authorized Positions	
<b>General Fund</b>							
City Manager	City Manager	5	5	6	6	6	-
City Attorney	City Attorney	6	6	7	7	7	-
Municipal Court	Administrative Services	7	7	9	9	9	-
Finance	Administrative Services	21	20	20	20	28	8
Human Resources	Human Resources	5	5	5	5	5	-
Planning	Planning & Community Dev	5	5	5	6	5	(1)
Code Enforcement	Planning & Community Dev	12	12	12	13	13	-
Police	Police	104	106	109	109	109	-
Fire	Fire	75	76	78	79	79	-
Engineering	Public Services	13	13	14	14	12	(2)
Traffic	Public Services	6	6	6	6	4	(2)
Streets	Public Services	28	28	28	29	27	(2)
Cemetery	Public Services	3	3	3	3	3	-
Parks	Public Services	19	20	20	22	22	-
Fort Caspar	Leisure Services	4	4	4	4	4	-
		313	316	326	332	333	1
<b>Enterprise Funds</b>							
Water	Public Services	31	31	32	31	24	(7)
Water Treatment Plant	Public Services	10	10	10	10	10	-
Sewer	Public Services	7	7	7	7	7	-
Plant	Public Services	15	15	15	15	15	-
Refuse Collection	Public Services	15	16	16	18	20	2
Balefill	Public Services	18	18	18	20	19	(1)
Aquatics	Leisure Services	3	4	4	4	4	-
Golf Course	Leisure Services	5	5	5	5	5	-
Ice Arena	Leisure Services	3	3	3	3	3	-
Recreation Center	Leisure Services	8	8	8	8	8	-
Hogadon	Leisure Services	4	4	4	4	4	-
Casper Events Center	Leisure Services	15	14	14	14	14	-
		134	135	136	139	133	(6)
<b>Special Revenue Funds</b>							
Metropolitan Planning	Planning & Community Dev	2	2	2	2	3	1
Weed & Pest Control	Public Services	3	3	3	3	3	-
Community Develop.	Planning & Community Dev						
Block Grant		2	2	2	1	1	-
Police Grants	Police	1	-	1	1	1	-
		8	7	8	7	8	1

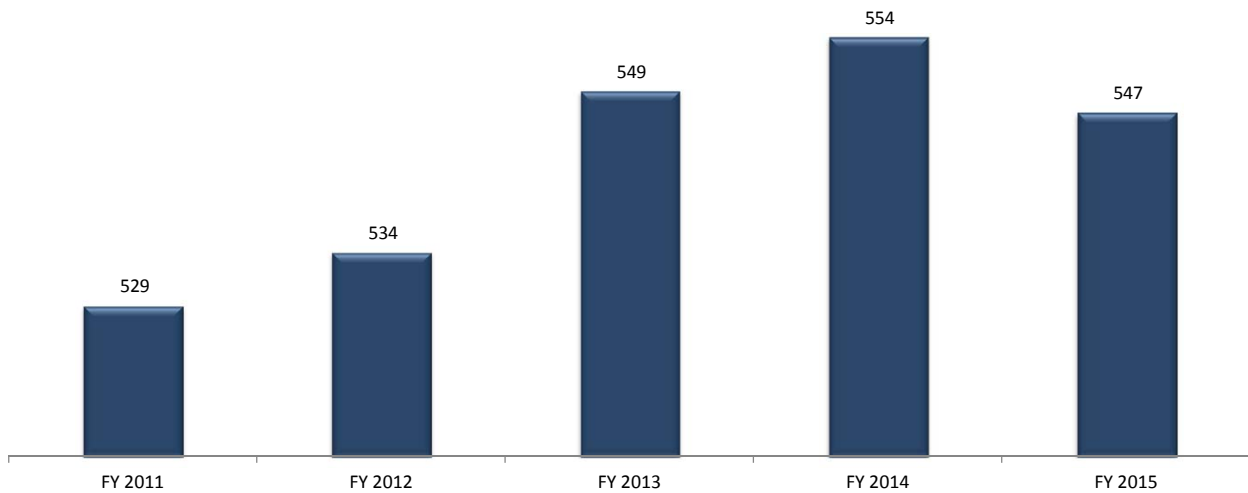


# All Funds Personnel Summary by Fund

(Full-Time Position Basis)

Fund		FY 2011 Positions	FY 2012 Positions	FY 2013 Positions	FY 2014 Positions	FY 2015 Authorized Positions	# ▲
<b>Internal Services Funds</b>							
Central Garage	Administrative Services	13	13	13	12	12	-
Information Technology & GIS	City Manager	14	14	15	15	14	(1)
Buildings & Structures	Administrative Services	12	12	13	12	11	(1)
Property and Liability Fund		2	2	2	2	2	-
		41	41	43	41	39	(2)
<b>Trust &amp; Agency Funds</b>							
Metro Animal Control	Police	10	11	12	12	12	-
Public Safety							
Communications	Police	21	22	22	22	21	(1)
Health Insurance Fund		1	1	1	1	1	-
		32	34	35	35	34	(1)
<b>Capital/One-Time Funds</b>							
American Recovery Act	Police	1	1	1	-	-	-
		1	1	1	-	-	-
<b>Total without City Council</b>		<b>529</b>	<b>534</b>	<b>549</b>	<b>554</b>	<b>547</b>	<b>(7)</b>

## Total City Full-Time Staffing

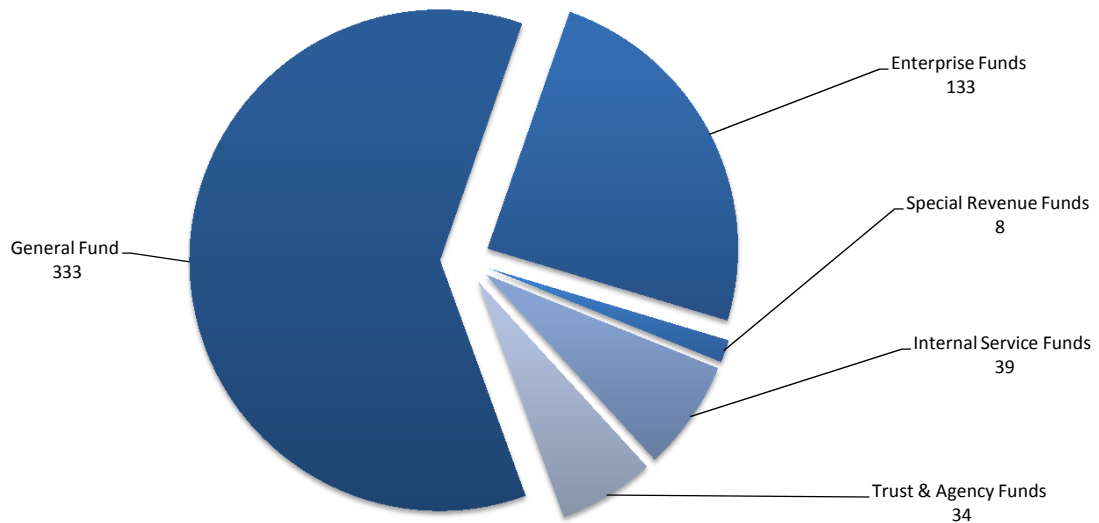


## All Funds Personnel Summary by Fund

(Full-Time Position Basis)

Fund	FY 2011 Positions	FY 2012 Positions	FY 2013 Positions	FY 2014 Positions	FY 2015 Authorized Positions	% of Total Staffing
General Fund	313	316	326	332	333	59.9%
Enterprise Funds	134	135	136	139	133	25.1%
Special Revenue Funds	8	7	8	7	8	1.3%
Internal Service Funds	41	41	43	41	39	7.4%
Trust & Agency Funds	32	34	35	35	34	6.3%
American Recovery Act	1	1	1	-	-	0.0%
<b>Total without City Council</b>	<b>529</b>	<b>534</b>	<b>549</b>	<b>554</b>	<b>547</b>	<b>100.0%</b>

FY 2015 Full-Time Positions by Fund

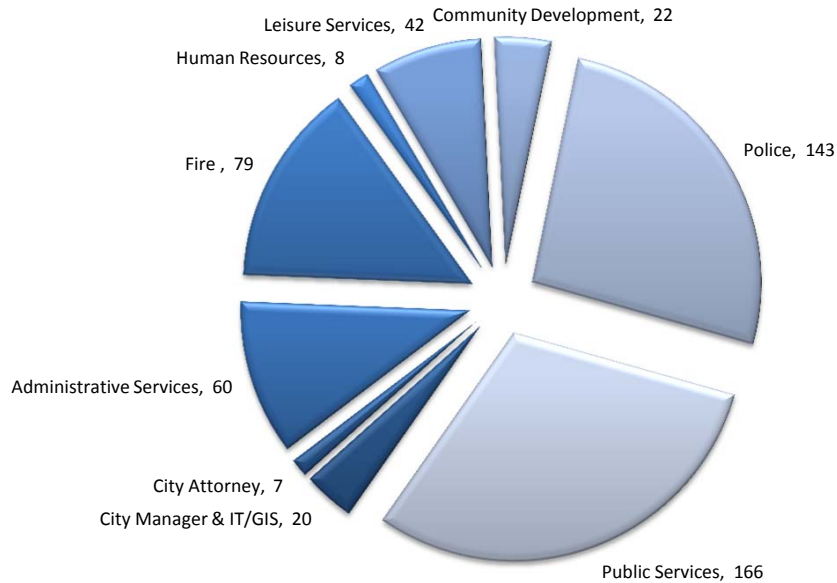


## All Funds Personnel Summary by Department

(Full-Time Position Basis)

Department	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	% of Total Staffing
City Manager & IT/GIS	19	19	21	21	20	3.8%
City Attorney	6	6	7	7	7	1.3%
Administrative Services	28	27	55	53	60	10.0%
Fire	75	76	78	79	79	14.2%
Human Resources	8	8	8	8	8	1.5%
Leisure Services	42	42	42	42	42	7.7%
Community Development	21	21	21	22	22	3.8%
Police	137	140	145	144	143	26.4%
Public Services	193	195	172	178	166	31.3%
<b>Total without City Council</b>	<b>529</b>	<b>534</b>	<b>549</b>	<b>554</b>	<b>547</b>	<b>100.0%</b>

**FY 2015 Full-Time Positions by Department**

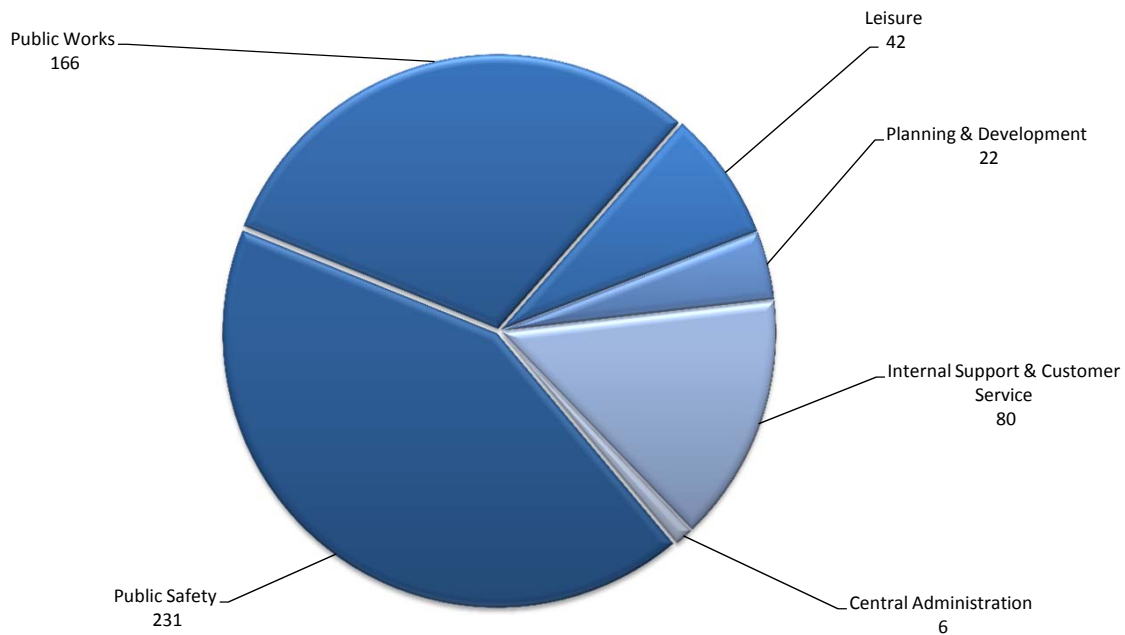


## All Funds Personnel Summary by Function

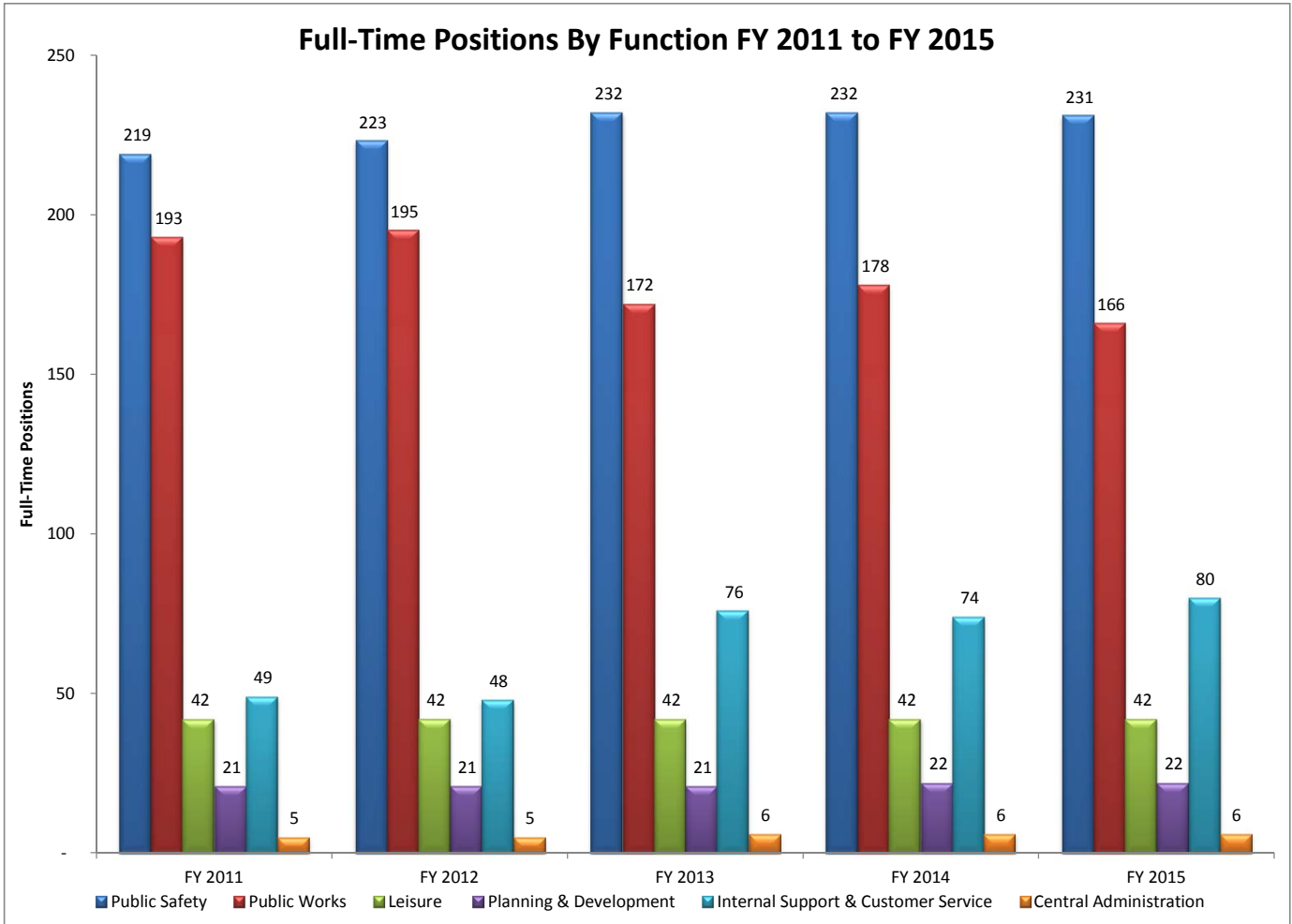
(Full-Time Position Basis)

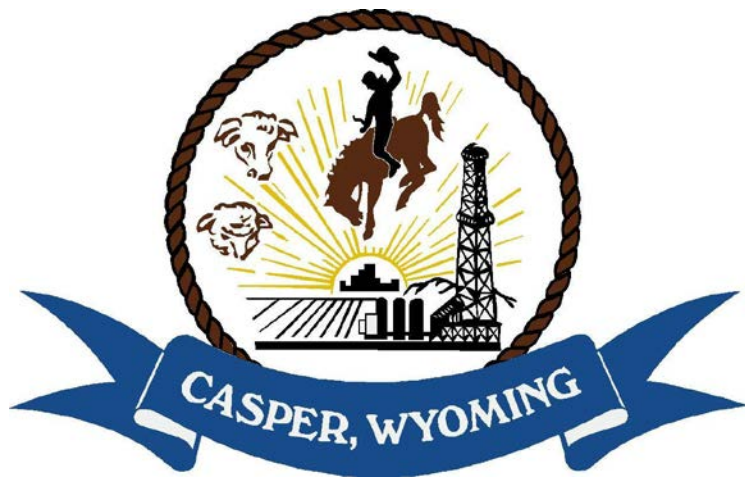
Function	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	% of Total City Staffing
Public Safety	219	223	232	232	231	42.4%
Public Works	193	195	172	178	166	31.4%
Leisure	42	42	42	42	42	7.7%
Planning & Development	21	21	21	22	22	3.8%
Internal Support & Customer Service	49	48	76	74	80	13.9%
Central Administration	5	5	6	6	6	1.1%
<b>Total without City Council</b>	<b>529</b>	<b>534</b>	<b>549</b>	<b>554</b>	<b>547</b>	<b>100.4%</b>

**FY 2015 Full-Time Positions by Function**



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





# Fund Reserves Summary



# Fund Reserves

## Fund Reserves

As detailed in the Financial & Budget Policies, fund reserves balances should be maintained at adequate levels to safe-guard the financial condition of the City. Fund reserve balances are the financial resources of funds with portions of these funds being designated or reserved for certain purposes by policy.

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

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

## General Fund

General Fund operating reserves are set at 25% of the total operating expenses of the ensuing year. Additionally, General Fund emergency stabilization reserves are set at 25% of the total operating expenses. Pursuant to the City Council's Reserve Policy, based on the FY 2015 Proposed Budget, General Fund Reserves should be \$23,106,465, FY 2014 ending reserves are projected to be \$22,145,347. It is projected the Council's Reserve Policy will not be met, it is projected the deficit will be (\$961,618). The final reserve numbers will be determined at the close of the fiscal year at the end of August 2014.

General Fund reserves are projected to remain unchanged during FY 2015 if proposed revenues and expenditures are realized.

## Health Insurance Fund

The reserve policy for the Health Insurance Fund is 25% or 90-days of total operating and maintenance expenditures for the ensuing fiscal year plus an amount equal to 5% of the number of full-time employees times the current individual stop-loss amount (currently \$175,000). The Health Insurance Fund is projected to fail to meet the required reserve amount by (\$314,916).



## **Perpetual Care Fund**

The principal balance of the Perpetual Care Operations account has been restricted. The interest earned provides supplemental funding for the operation of the Recreation Center, Casper Events Center, Ice Arena, Aquatics, City Campus and Buildings & Structures. The projected principal balance at June 13, 2014 will be \$33,397,346. If interest rates would recover and this fund could earn 5% on its principal investments, the principal balance would need to be approximately \$61 Million to fully fund FY 2015 proposed expenditures.

The Perpetual Care Fund is made up of four accounts:

Building Trust - The interest earnings from this account are used for repairs of buildings and replacement of furnishings in all City facilities constructed or improved with Optional One Cent Sales Tax funds. On June 30, 2014, the projected balances will be \$4,420,700 of principal and \$313,838 of spendable interest in this account.

North Platte Park Trust - The interest earnings from this account are used for improvements in the original North Platte Poplar Park area. This area includes the exterior of the Events Center, Crossroads Park, Casper Speedway, Skeet Range, Casper Air-Modelers' Facility and other vacant lands to the north and east of the Casper Events Center. The motocross area and horseback riding area are excluded due to provisions in those organizations' lease agreements. On June 30, 2014, the projected balances will be \$1,221,417 principal balance and \$213,200 of spendable interest in this account.

Urban Forestry Trust - An initial \$75,000 was donated to the City in 1998 by the William McNamara estate for use in the parks. This account was established using those funds. Since the initial donation, additional funds have been contributed. The interest earnings from this donation are used for the planting and maintenance of City-owned trees. On June 30, 2014, the projected balances will be \$284,081 principal balance, and \$17,436 spendable interest in this account. This budget includes proceeds and costs associated with the City's Payments In-Lieu of Landscaping program.

Operations Trust - The interest earnings from this account are used for operations and maintenance of facilities originally constructed or improved with Optional One Cent Sales Tax funds. On June 30, 2014, projected balances will be \$27,706,628 principal balance. A deficit balance of interest (\$361,000) in this account is projected. This deficit balance is due to unprecedented low interest rates on longer maturity securities, in which the Perpetual Care Fund invests, resulting in uncertain maturities of investments with replacement investments earnings less than

anticipated. Staff believes it is very possible to eliminate this level of deficit balance as interest rates increase or dependent funds require less actual transfers than budgeted. The current earnings rate is ranging from 0.38% to 1.0%.

### **Internal Service Funds**

This reserve is set to provide adequate cash for operations. The required reserve for the internal services funds is 8.3% or thirty (30) days of operating and maintenance expenditures for the ensuing fiscal year. The Internal Service Funds include Central Garage, City Campus, Information Technology, Buildings & Structures and Property & Liability Insurance. All of these funds with the exception of City Campus, Information Technology, and Buildings and Structures are projected to exceed the required reserve at the end of FY 2015.

### **Weed & Pest**

The required fund reserve for Weed & Pest is 25% or ninety (90) days of operating and maintenance expenditures for the ensuing fiscal year. The Weed & Pest Fund is projected to exceed the required reserve amount by \$94,535.

## Required Reserve Calculations

Fund	Reserves Required by Policy				Variance Between FY 2015 reserves and policy
	June 30, 2015 Projected	FY 2015 Operating Reserves	FY 2015 Emergency Stabilization Reserves	Total Reserves	
<b>General Fund</b>	\$ 21,760,347	\$ 11,553,483	\$ 11,553,483	\$ 23,106,965	\$ (961,618)
		25%	25%		
<b>Enterprise Funds</b>					
Water	9,891,189	4,970,000		4,970,000	4,921,189
Sewer	4,543,171	1,400,000		1,400,000	3,143,171
Wastewater	2,648,246	2,300,000		2,300,000	348,246
Refuse Collection	3,428,239	1,364,379		1,364,379	2,063,860
Balefill	5,066,301	1,401,175		1,401,175	3,665,126
				-	
<b>Special Revenue Funds</b>					
Weed & Pest Control	220,427	125,892		125,892	94,535
<b>Debt Services Funds</b>					
Special Assessments	2,264,035				2,264,035
<b>Internal Services Funds</b>					
Central Garage	821,116	236,258	8.3%	236,258	584,858
City Hall	28,869	29,031		29,031	(161)
Information Technology	48,723	112,647		112,647	(63,924)
Buildings & Structures	28,952	91,007		91,007	(62,055)
Property & Liability Insurance	290,308	232,228		232,228	58,080
<b>Internal Service Funds</b>					
	1,217,969	701,170		701,170	516,799
		25% of			
		Operational			
		expenses			
		5% of FT personnel			
		times stoploss of			
		excluding OPEB			
		\$175,000			
Health Insurance	6,336,937	1,848,103		4,803,750	(314,916)

# Fund Reserve Balances

## Explanation of changes in fund reserve balances for FY2015

The following funds' reserve balances are anticipated to increase or decline by more than 10% during FY 2015:

- Capital Funds
  - Capital Projects (-26.79%)
  - Capital Equipment (-48.88%)
  - Optional One Cent #13 Sales Tax Fund (-11.44%)
- Wastewater Treatment Plant (-27.64%)
- Refuse Collection (-36.49%)
- Balefill (-19.82%)
- Golf Course (+16.59%)
- Revolving Land Fund (-95.86%)
- Central Garage (-35.66%)
- Metro Animal Control (+10.5%)
- Public Safety Communications Center (+46.07%)
- ALL FUNDS (-8.87%)

### Capital Funds

The four capital funds with reserves include capital projects, capital equipment, #13 and #14. Reserves balances for all funds are projected to decrease. The net amount of the decreases is projected to be \$5,765,284. The decrease is mainly due to rebudgeting of expenditures for already funded capital projects from FY 2014 and prior years and the spending of reserves for new capital projects. The capital funds tend to fluctuate to reflect the scheduling of major capital projects.

### Wastewater Treatment Fund

The Wastewater Treatment Plant Fund will be using reserves to pay for capital expenditures. The reserves balance is projected to decrease by a total of \$1,011,443 which is mainly due to new and replacement capital projects. The amount of excess reserve retained is within the policies adopted through user fees rate models and debt stipulations for this fund.

## **Refuse Collection Fund**

The Refuse Collection Fund is projected to decrease by a total of \$1,969,399. The decrease is mainly due to new and replacement capital projects. The desirable level of reserves is established through the user fee rate model and debt stipulations for this fund.

## **Balefill Fund**

The Balefill Fund is projected to decrease reserves by a total of \$1,252,282. The decrease is mainly due to construction of a new landfill cell and additional replacement capital projects budgeted in FY 2015.

This fund has had extensive capital replacement programs in prior years with significant investments made from accumulated reserves, user fees, and unexpected revenues such as County Consensus funding to regionalize the Balefill. The desirable level of reserves is established through the user fees rate model and debt stipulations for this fund, and the fund must generate enough excess revenue to construct a new landfill cell about every five years.

## **Golf Course**

The Golf Course Fund has depleted all reserves, this operation has been unable to generate positive earnings in recent years. At the conclusion of FY 2015, it is anticipated that the reserves will have a negative balance of \$51,906.

## **Revolving Land Fund**

Each year, the entire reserve balance of this fund is budgeted for land purchases to facilitate redevelopment in specified areas as opportunities to purchase land arise. For FY 2015, this amount is \$1,597,830. No specific purchases are planned for FY 2015.

## **Central Garage Fund**

This fund is budgeted to expend \$455,090 in reserves for the improvements to the Central Garage building and replacement/relining of the underground fuel tanks. From FY 2005 to FY 2010, the General Fund transferred \$711,982 in funds beyond the interdepartmental charges to the Central Garage Fund to recapitalize the fund during a period of severe fuel price growth. Due to operational improvements and fuel price reductions, the Central Garage Fund now has a healthy reserve. Maintaining the reserve balance is recommended to fund uncertain fuel prices and potential improvements to the facility to meet impending new ground water run-off regulations.

### **Metro Animal Control**

This fund is projected to add \$30,000 in reserves for FY 2015. This is due to the decrease in budgeted capital expenditures for the upcoming fiscal year.

### **Public Safety Communications Center**

This fund is projected to add \$142,179 in reserves for FY 2015. The reserve balance at the end of FY 2013 totaled \$1,076,313. Reserves were used during FY 2014 to fund the new 911 Dispatch Center.

### **All Funds**

The City is currently projecting to use \$12,723,142 from the reserves of all funds in FY 2015. This 8.87% decrease in overall reserves is mainly due to the City undertaking one-time capital projects and using savings rather than debt to pay for these projects. Additionally, approximately \$1,776,472 of the decline in reserves is due to expending General Fund reserves in FY 2014 due to the unanticipated fluctuating of sales tax revenue. Any capital projects not completed during FY 2014 were added to reserves of those funds and rebudgeted for FY 2015.

## Projected Ending Reserves

Fund	June 30, 2014 Projected	FY 2015 Adopted Revenues	FY 2015 Adopted Expenditures**	June 30, 2015 Projected	Projected % Change in Reserves During FY 2015
<b>General Fund</b>	\$ 22,145,347	\$ 51,528,600	\$ 51,913,600	\$ 21,760,347	-1.74%
<b>Capital Funds</b>					
Capital Projects Fund	7,546,126	22,901,600	24,923,374	5,524,352	-26.79%
Capital Equipment	2,021,457	1,105,000	2,093,107	1,033,350	-48.88%
Optional One Cent #14 Sales Tax	29,488,181	12,632,000	14,864,035	27,256,146	-7.57%
Optional One Cent #13 Sales Tax	4,576,184	12,500	535,868	4,052,816	-11.44%
<b>Enterprise Funds</b>					
Water	10,068,092	19,215,400	19,392,303	9,891,189	-1.76%
Water Treatment Plant	-	2,703,018	2,703,018	-	0.00%
Sewer	4,536,895	5,312,917	5,306,641	4,543,171	0.14%
Wastewater Treatment Plant	3,659,689	5,480,134	6,491,577	2,648,246	-27.64%
Refuse Collection	5,397,638	6,326,424	8,295,823	3,428,239	-36.49%
Balefill	6,318,583	9,237,793	10,490,075	5,066,301	-19.82%
Aquatics	(19,753)	1,026,706	1,026,706	(19,753)	0.00%
Golf Course	(62,229)	976,912	966,589	(51,906)	16.59%
Ice Arena	16,814	533,844	533,844	16,814	0.00%
Casper Recreation Center	85,403	1,163,407	1,163,407	85,403	0.00%
Hogadon	(52,566)	849,308	849,308	(52,566)	0.00%
Casper Events Center	(247,044)	2,918,309	2,918,309	(247,044)	0.00%
Parking Lots	533,451	14,300	14,300	533,451	0.00%

\*\* FY 2015 Adopted Expenditures adjusted for depreciation and other non-cash expenses.

## Projected Ending Reserves

Fund	June 30, 2014 Projected	FY 2015 Adopted Revenues	FY 2015 Adopted Expenditures**	June 30, 2015 Projected	Projected % Change in Reserves During FY 2015
<b>Special Revenue Funds</b>					
Weed & Pest Control	\$ 223,995	\$ 500,000	\$ 503,568	\$ 220,427	-1.59%
Redevelopment Loan Fund	222,271	88,889	74,500	236,660	6.47%
Transit Services	-	1,986,936	1,986,936	-	
Police Grants	144,313	170,429	170,429	144,313	0.00%
Special Fire Assistance	29,151	180,000	180,000	29,151	0.00%
Revolving Land Fund	1,645,445	30,820	1,608,130	68,135	-95.86%
Community Development Block Grant	90,704	284,427	284,427	90,704	0.00%
MPO	9,218	761,518	761,518	9,218	0.00%
Special Reserves Fund	347,636	-	25,000	322,636	-7.19%
<b>Debt Services Funds</b>					
Special Assessments	2,225,260	40,150	1,375	2,264,035	1.74%
<b>Internal Services Funds</b>					
Central Garage	1,276,206	2,391,392	2,846,482	821,116	-35.66%
City Campus Fund	28,869	349,769	349,769	28,869	0.00%
Information Technology & GIS	48,723	1,357,192	1,357,192	48,723	0.00%
Buildings & Structures	28,952	1,096,468	1,096,468	28,952	0.00%
Property & Liability Insurance	288,245	2,799,989	2,797,926	290,308	0.72%
<b>Trust &amp; Agency Funds</b>					
Perpetual Care	33,849,685	2,724,157	3,084,709	33,489,133	-1.07%
Metro Animal Control	285,588	1,068,269	1,038,269	315,588	10.50%
Public Safety Communications	308,614	2,312,705	2,170,526	450,793	46.07%
Health Insurance	\$ 6,322,253	\$ 7,407,097	\$ 7,392,413	\$ 6,336,937	0.23%
<b>Total - All Funds</b>	<b>143,387,397</b>	<b>169,488,379</b>	<b>182,211,521</b>	<b>130,664,255</b>	<b>-8.87%</b>

\*\* FY 2015 Adopted Expenditures adjusted for depreciation and other non-cash expenses.



# Debt Summary



## Outstanding Debt by Type all Funds FY 2001-FY 2015

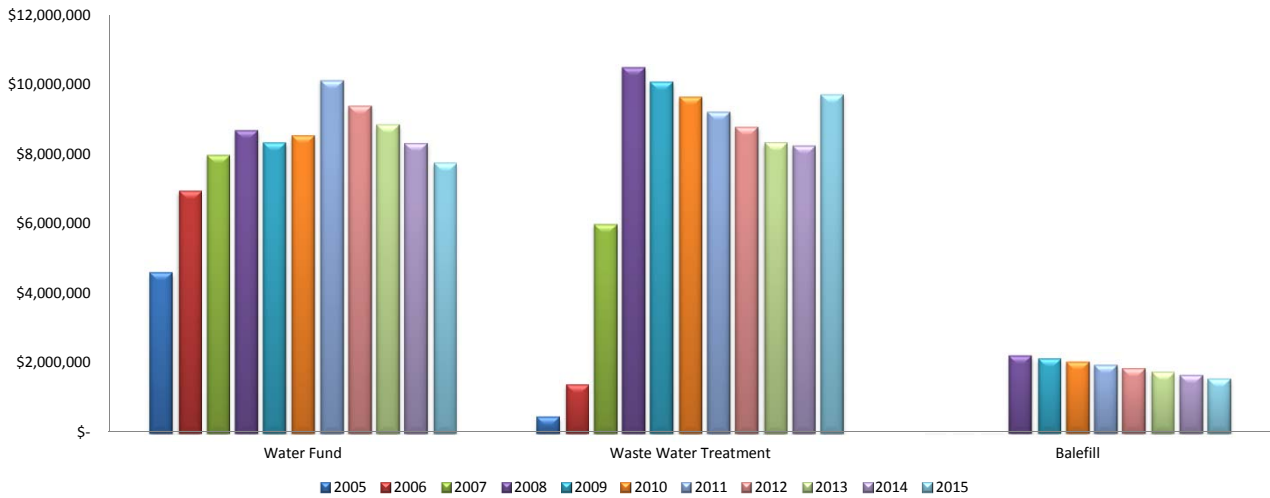
At End of Fiscal Year	Water Fund	Business-Type Activities			Golf Course Fund	Total Primary Government
		Waste Water Treatment	Balefill	Sewer		
2001	\$ 295,406	-	-	-	529,754	\$ 825,160
2002	\$ 282,941	-	-	-	524,939	\$ 807,880
2003	\$ 2,274,167	127,738	-	-	519,931	\$ 2,921,836
2004	\$ 3,036,832	325,767	-	-	514,723	\$ 3,877,322
2005	\$ 4,601,870	476,017	-	-	509,306	\$ 5,587,193
2006	\$ 6,930,584	1,401,017	-	-	503,673	\$ 8,835,274
2007	\$ 7,952,944	5,995,891	-	-	497,814	\$ 14,446,649
2008	\$ 8,661,925	10,500,000	2,189,530	-	491,721	\$ 21,843,176
2009	\$ 8,313,328	10,088,955	2,106,137	-	485,384	\$ 20,993,804
2010	\$ 8,517,836	9,652,432	2,014,580	461,070	478,794	\$ 21,124,712
2011	\$ 10,091,766	9,217,553	1,922,480	467,129	471,940	\$ 22,170,868
2012	\$ 9,365,485	8,789,599	1,830,493	-	-	\$ 19,985,577
2013	\$ 8,830,072	8,347,901	1,733,725	-	-	\$ 18,911,698
2014	\$ 8,294,659	8,248,458	1,636,956	-	-	\$ 18,180,073 Projected*
2015	\$ 7,736,673	9,718,869	1,537,708	-	-	\$ 18,993,250 Projected*

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

All outstanding debts shown are as of the last day of each fiscal year (June 30).

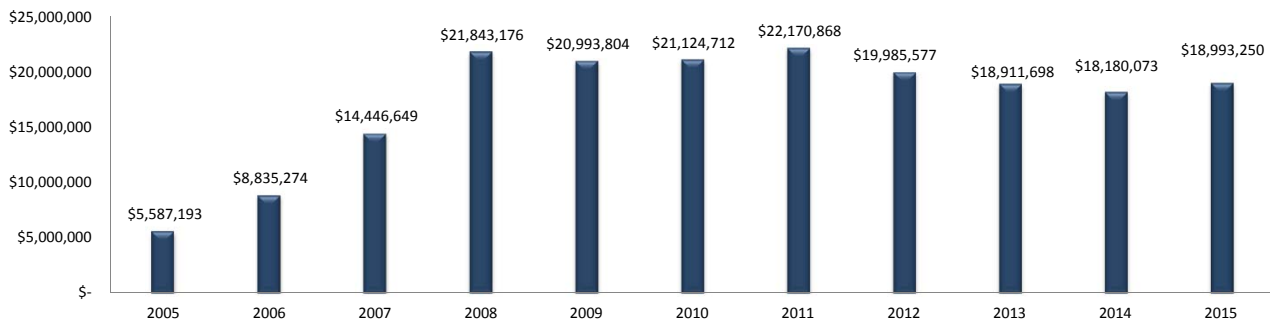
**The City of Casper has no General Obligation debt. Small equipment leases are excluded from this schedule.**

### Debt Changes in Enterprise Operations FY 2005 to 2015



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

(FY 2005 to FY 2015)



## Outstanding Debt by Type all Funds

Outstanding Debt Amounts as of 6/30/14  
Projected & Unaudited

During FY 2015								
Fund	Lender	Principal Payment Amount	Interest Payment Amount	Total Payment Amount	Amount Outstanding as of 6/30/15	Payment Frequency	Rate	Last Payment Date
Water	SLIB	77,051	19,170	96,221	689,732	Annual	2.50%	10/1/2022
Water	SLIB	75,209	21,012	96,221	765,269	Annual	2.50%	6/1/2024
Water	SLIB	71,566	24,655	96,221	914,646	Annual	2.50%	8/1/2025
Water	SLIB	69,815	26,406	96,221	986,419	Annual	2.50%	9/1/2026
Water	SLIB	26,396	9,976	36,372	372,630	Annual	2.50%	8/1/2026
Water	SLIB	68,130	28,091	96,221	1,055,492	Annual	2.50%	8/1/2027
Water	SLIB	52,242	21,546	73,788	809,579	Annual	2.50%	10/1/2027
Water	SLIB ARRA	110,967	53,704	164,671	2,037,187	Annual	2.50%	9/15/1930
Water	SLIB ARRA	6,608	-	6,608	105,720	Annual	0.00%	9/15/1930
Waste Water Treatment Plant	SLIB	467,333	206,211	673,545	9,718,869	Annual	2.50%	12/1/2027
Balefill	SLIB	99,248	40,924	140,172	1,537,708	Annual	2.50%	4/1/2028
		<u>\$ 1,025,318</u>	<u>\$ 410,770</u>	<u>\$ 1,576,260</u>	<u>\$ 18,993,250</u>			

During FY 2014								
Fund	Lender	Principal Payment Amount	Interest Payment Amount	Total Payment Amount	Amount Outstanding as of 6/30/14	Payment Frequency	Rate	Last Payment Date
Water	SLIB	75,210	21,011	96,221	766,783	Annual	2.50%	10/1/2022
Water	SLIB	73,434	22,787	96,221	840,478	Annual	2.50%	6/1/2024
Water	SLIB	69,764	26,457	96,221	986,212	Annual	2.50%	8/1/2025
Water	SLIB	68,152	28,069	96,221	1,056,234	Annual	2.50%	9/1/2026
Water	SLIB	25,727	10,645	36,372	399,026	Annual	2.50%	8/1/2026
Water	SLIB	66,400	29,821	96,221	1,123,622	Annual	2.50%	8/1/2027
Water	SLIB	50,996	22,792	73,788	861,821	Annual	2.50%	10/1/2027
Water	SLIB ARRA	108,208	56,463	164,671	2,148,154	Annual	2.50%	9/15/1930
Water	SLIB ARRA	6,608	-	6,608	112,328	Annual	0.00%	9/15/1930
Waste Water Treatment Plant	SLIB	465,148	208,397	673,545	8,248,459	Annual	2.50%	12/1/2027
Balefill	SLIB	96,770	43,403	140,172	1,636,956	Annual	2.50%	4/1/2028
		<u>\$ 1,106,415</u>	<u>\$ 469,845</u>	<u>\$ 1,576,260</u>	<u>\$ 18,180,073</u>			

WWDC is the Wyoming Water Development Commission, an agency of the State of Wyoming.  
SLIB is the Wyoming State Land and Investment Board, an agency of the State of Wyoming



# General Fund

General Fund Summary

General Fund Revenue

General Fund Cost Centers

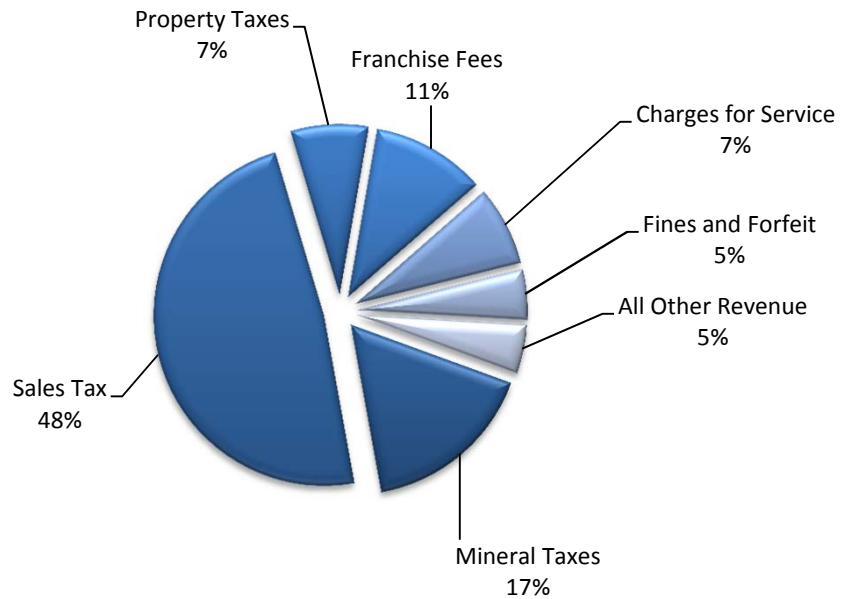


# General Fund Summary

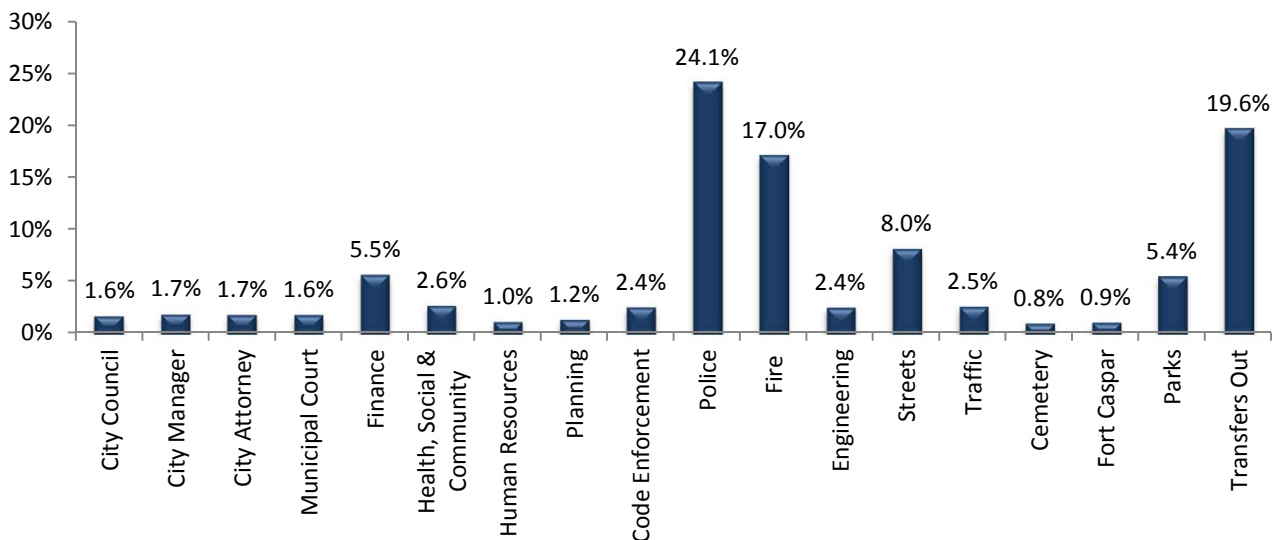
<b>Revenues</b>	<b>FY 2013 ACTUAL</b>	<b>FY 2014 BUDGET</b>	<b>FY 2014 ESTIMATE</b>	<b>FY 2015 ADOPTED</b>	<b>% ▲</b>
Mineral Taxes					
Severance	\$ 2,068,200	\$ 2,060,196	\$ 2,084,152	\$ 2,073,300	-1%
Royalties	1,994,060	2,020,159	2,015,148	2,002,000	-1%
Above-The -Cap	3,091,040	4,556,200	4,546,356	3,913,239	-14%
Sales & Use Tax					
General	22,565,397	24,585,848	22,754,225	23,250,000	2%
Auto Tax	1,295,028	1,300,000	1,352,206	1,450,000	7%
Fuel Taxes	1,014,481	1,518,070	1,383,729	1,514,302	9%
Cigarette Tax	375,015	383,113	339,244	370,000	9%
Franchise Fees	4,938,780	5,130,757	5,115,639	5,223,277	2%
Licenses & Permits	1,224,988	1,442,750	1,457,219	1,551,500	6%
Intergovernmental	38,418	44,300	40,000	55,000	38%
Charges for Services	2,469,883	2,921,040	2,977,151	3,640,818	22%
Fines & Forfeitures	2,049,101	1,962,200	2,210,937	2,306,649	4%
Interest	270,982	429,787	253,596	234,615	-7%
Miscellaneous	282,364	190,800	243,685	178,300	-27%
Transfers In	175,000	175,000	175,001	215,600	23%
<b>Total Revenue</b>	<b>\$ 47,313,947</b>	<b>\$ 52,220,220</b>	<b>\$ 50,448,288</b>	<b>\$ 51,528,600</b>	<b>2%</b>
<b>Expenditures</b>					
City Council	\$ 601,196	\$ 914,083	\$ 1,378,532	\$ 805,826	-42%
City Manager	819,785	884,475	839,019	899,735	7%
City Attorney	754,614	868,634	825,470	865,989	5%
Municipal Court	838,764	893,715	831,078	855,359	3%
Finance	1,913,926	2,220,207	2,085,774	2,859,076	37%
Health, Social & Community	1,109,508	1,337,938	1,337,938	1,329,103	-1%
Human Resources	489,584	564,538	514,939	516,172	0%
Planning	579,222	694,380	659,661	630,099	-4%
Code Enforcement	1,085,161	1,236,756	1,199,208	1,248,043	4%
Police	11,785,417	12,185,029	12,274,492	12,488,580	2%
Fire	8,355,501	8,636,934	8,666,838	8,849,478	2%
Engineering	1,114,604	1,370,537	1,140,903	1,231,435	8%
Streets	3,904,868	4,443,081	3,761,746	4,171,965	11%
Traffic	1,251,299	1,441,525	1,265,913	1,285,343	2%
Cemetery	417,095	457,440	447,587	430,940	-4%
Fort Caspar	436,954	486,050	459,993	473,052	3%
Parks	2,571,873	2,705,136	2,704,654	2,788,689	3%
Transfers Out	8,407,691	11,398,135	11,831,015	10,184,716	-14%
<b>Total Expenditures</b>	<b>\$ 46,437,062</b>	<b>\$ 52,738,593</b>	<b>\$ 52,224,760</b>	<b>\$ 51,913,600</b>	<b>-1%</b>
<b>Net Fund</b>	<b>\$ 876,885</b>	<b>\$ (518,373)</b>	<b>\$ (1,776,472)</b>	<b>\$ (385,000)</b>	<b>78%</b>

# General Fund Summary

## General Fund Revenues by Category FY 2015



## General Fund Expenditures by Cost Center FY 2015



# General Fund Summary

## General Fund Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Taxes	\$ 40,803,211	\$ 45,054,343	\$ 43,090,699	\$ 43,346,118	1%
Licenses & Permits	1,224,988	1,442,750	1,457,219	1,551,500	6%
Intergovernmental	38,418	44,300	40,000	55,000	38%
Charges for Service	2,469,883	2,921,040	2,977,151	3,640,818	22%
Fines & Forfeitures	2,049,101	1,962,200	2,210,937	2,306,649	4%
Miscellaneous	553,346	620,587	497,281	412,915	-17%
Transfers In	175,000	175,000	175,001	215,600	23%
<b>Total Revenues</b>	<b>\$ 47,313,947</b>	<b>\$ 52,220,220</b>	<b>\$ 50,448,288</b>	<b>\$ 51,528,600</b>	<b>2%</b>
<b>Expenditures</b>					
Personnel	\$ 27,439,776	\$ 29,227,285	\$ 28,565,810	\$ 30,008,420	5%
Contractual Services	7,070,375	7,267,730	7,037,212	7,132,980	1%
Materials & Supplies	1,734,590	2,500,854	2,200,951	2,391,831	9%
Other	1,609,459	2,110,977	2,444,576	1,968,003	-19%
Capital	175,171	233,612	145,196	227,650	57%
Transfers Out	8,407,691	11,398,135	11,831,015	10,184,716	-14%
<b>Total Expenditures</b>	<b>\$ 46,437,062</b>	<b>\$ 52,738,593</b>	<b>\$ 52,224,760</b>	<b>\$ 51,913,600</b>	<b>-1%</b>
<b>Net All General Fund</b>	<b>\$ 876,885</b>	<b>\$ (518,373)</b>	<b>\$ (1,776,472)</b>	<b>\$ (385,000)</b>	<b>78%</b>



# General Fund Revenues

General Fund Summary	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Taxes</b>					
<b>Mineral Taxes</b>					
Mineral Severance Tax	\$ 2,068,200	\$ 2,060,196	\$ 2,084,152	\$ 2,073,300	-1%
Mineral Royalties Tax	1,994,060	2,020,159	2,015,148	2,002,000	-1%
Mineral Taxes - Supplemental Funding	3,091,040	4,556,200	4,546,356	3,913,239	-14%
<b>Total Mineral Taxes</b>	<b>\$ 7,153,300</b>	<b>\$ 8,636,555</b>	<b>\$ 8,645,656</b>	<b>\$ 7,988,539</b>	<b>-8%</b>
<b>Other Taxes</b>					
Auto Tax	\$ 1,295,028	\$ 1,300,000	\$ 1,352,206	\$ 1,450,000	7%
Cigarette Tax	375,015	383,113	339,244	370,000	9%
Sales/Use Tax	22,565,397	24,585,848	22,754,225	23,250,000	2%
Gasoline Tax	642,951	565,000	881,430	956,609	9%
Special Fuels Tax	371,530	953,070	502,299	557,693	11%
<b>Total Other Taxes</b>	<b>\$ 25,249,921</b>	<b>\$ 27,787,031</b>	<b>\$ 25,829,404</b>	<b>\$ 26,584,302</b>	<b>3%</b>
<b>Property Taxes</b>					
Property Tax	\$ 3,461,210	\$ 3,500,000	\$ 3,500,000	\$ 3,550,000	1%
<b>Total Property Tax</b>	<b>\$ 3,461,210</b>	<b>\$ 3,500,000</b>	<b>\$ 3,500,000</b>	<b>\$ 3,550,000</b>	<b>1%</b>
<b>Franchise Fees</b>					
Cable Franchise	\$ 964,712	\$ 1,005,900	\$ 1,002,637	\$ 1,070,000	7%
Phone Franchise	115,645	106,611	100,856	102,000	1%
Electricity Franchise	1,774,688	1,827,700	1,883,705	1,920,000	2%
Natural Gas Franchise	582,458	689,269	627,164	630,000	0%
Utility Funds - PILT & Franchise	1,501,277	1,501,277	1,501,277	1,501,277	0%
<b>Total Franchise Fees</b>	<b>\$ 4,938,780</b>	<b>\$ 5,130,757</b>	<b>\$ 5,115,639</b>	<b>\$ 5,223,277</b>	<b>2%</b>
<b>Total Taxes</b>	<b>\$ 40,803,211</b>	<b>\$ 45,054,343</b>	<b>\$ 43,090,699</b>	<b>\$ 43,346,118</b>	<b>1%</b>
<b>Licenses</b>					
Liquor Licenses	\$ 134,396	\$ 134,000	\$ 149,339	\$ 134,000	-10%
Health Licenses	42,560	39,000	39,000	40,000	3%
Alarm/False Alarms	13,000	25,000	13,790	25,000	81%
Other Licenses	26,489	23,500	23,500	23,500	0%
Contractor Licenses	35,700	35,000	35,000	35,000	0%
Electrician Licenses	19,847	17,500	20,000	18,500	-8%
Plumber Licenses	11,593	12,000	10,000	10,000	0%
<b>Total Licenses</b>	<b>\$ 283,585</b>	<b>\$ 286,000</b>	<b>\$ 290,629</b>	<b>\$ 286,000</b>	<b>-2%</b>
<b>Permits</b>					
Building Permits	\$ 632,011	\$ 900,000	\$ 900,000	\$ 1,000,000	11%
Electrical Permits	123,463	105,000	110,000	110,000	0%
Mechanical Permits	65,603	52,500	52,500	52,500	0%
Plumbing Permits	99,272	78,750	85,000	85,000	0%
Other Permits	13,044	10,500	13,000	10,500	-19%
Sidewalk & Curb Cuts Permit	8,010	10,000	6,090	7,500	23%
<b>Total Permits</b>	<b>\$ 941,403</b>	<b>\$ 1,156,750</b>	<b>\$ 1,166,590</b>	<b>\$ 1,265,500</b>	<b>8%</b>
<b>Total License &amp; Permits</b>	<b>\$ 1,224,988</b>	<b>\$ 1,442,750</b>	<b>\$ 1,457,219</b>	<b>\$ 1,551,500</b>	<b>6%</b>

# General Fund Revenues

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Intergovernmental Revenue</b>					
WYDOT I-25	\$ 13,595	\$ 20,000	\$ 20,000	\$ 20,000	0%
Intergovernmental User Charges	24,823	24,300	20,000	35,000	75%
<b>Total Intergovernmental</b>	<b>\$ 38,418</b>	<b>\$ 44,300</b>	<b>\$ 40,000</b>	<b>\$ 55,000</b>	<b>38%</b>
<b>Charges for Services</b>					
<b>Planning &amp; Community Development</b>					
Rental Fees	\$ 5,000	\$ 4,100	\$ 4,100	\$ 4,100	0%
Plan Checking Fees	228,458	250,000	300,000	250,000	-17%
Zoning/Subdivision Fees	26,242	20,000	48,400	20,000	-59%
C.A.T.C. Building Rent	8,461	8,450	8,461	8,450	0%
Weed/Litter Abatement	9,327	7,500	13,000	6,000	-54%
Contract Building Inspection	75,782	125,000	80,000	80,000	0%
<b>Total Planning &amp; Comm. Dev</b>	<b>\$ 353,270</b>	<b>\$ 415,050</b>	<b>\$ 453,961</b>	<b>\$ 368,550</b>	<b>-19%</b>
<b>Ft. Caspar &amp; Other</b>					
Ft. Caspar Admissions	\$ 24,352	\$ 21,000	\$ 25,000	\$ 25,000	0%
Ft. Caspar Building Rent	1,142	1,300	1,500	1,500	0%
Ft. Caspar Concessions	54,651	50,000	55,000	55,000	0%
Contributions - Fort Caspar Educator	36,000	36,000	36,000	39,508	10%
Cemetery Fees	98,693	100,000	100,000	100,000	0%
NCSD #1 Crossing Guards	20,000	20,000	-	-	0%
Other Charges	2,015	-	5,400	6,000	11%
<b>Total Ft. Caspar &amp; Other</b>	<b>\$ 236,853</b>	<b>\$ 228,300</b>	<b>\$ 222,900</b>	<b>\$ 227,008</b>	<b>2%</b>
<b>Interdepartmental</b>					
Administrative Fees	\$ 36,381	\$ 66,502	\$ 66,502	\$ 270,527	307%
Interdepartmental Charges	1,608,428	1,983,688	1,983,688	2,536,233	28%
<b>Total Interdepartmental</b>	<b>\$ 1,644,809</b>	<b>\$ 2,050,190</b>	<b>\$ 2,050,190</b>	<b>\$ 2,806,760</b>	<b>37%</b>
<b>Public Safety Fees</b>					
Police Contract Wages	\$ 32,860	\$ 30,500	\$ 25,000	\$ 30,500	22%
Accident Reports	2,327	3,500	1,500	1,500	0%
VIN Inspections	22,798	20,000	30,000	21,500	-28%
Police Miscellaneous	19,671	13,500	33,000	25,000	-24%
NCSD #1 Officer	105,000	105,000	105,000	105,000	0%
Police Restitution Fines	321	-	600	-	-100%
DCI	51,974	55,000	55,000	55,000	0%
<b>Total Public Safety Fees</b>	<b>\$ 234,951</b>	<b>\$ 227,500</b>	<b>\$ 250,100</b>	<b>\$ 238,500</b>	<b>-5%</b>
<b>Total Charges For Services</b>	<b>\$ 2,469,883</b>	<b>\$ 2,921,040</b>	<b>\$ 2,977,151</b>	<b>\$ 3,640,818</b>	<b>22%</b>

# General Fund Revenues

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Fines &amp; Forfeitures</b>					
Court Fines and Forfeitures	\$ 1,880,318	\$ 1,800,000	\$ 2,019,951	\$ 2,120,949	5%
Court Costs	81,062	70,000	119,924	100,000	-17%
Parking Fines	83,950	88,200	69,980	81,700	17%
Court Appointed Attorney	3,771	4,000	1,082	4,000	270%
<b>Total Fines &amp; Forfeitures</b>	<b>\$ 2,049,101</b>	<b>\$ 1,962,200</b>	<b>\$ 2,210,937</b>	<b>\$ 2,306,649</b>	<b>4%</b>
<b>Miscellaneous</b>					
Interest Income	\$ 270,982	\$ 429,787	\$ 253,596	\$ 234,615	-7%
Late Payment Fees	1,065	800	1,000	800	-20%
Gain/(Loss) On Investments	(106,325)	-	-	-	0%
AMOCO Reimbursements	16,932	45,000	48,989	45,000	-8%
Contributions - Community Branding	-	-	40,000	-	-100%
Lease Fees	25,430	25,000	23,500	23,500	0%
Park Shelters	-	-	12,946	20,000	54%
Workers Comp Reimbursements					
Miscellaneous	114,807	120,000	38,000	89,000	134%
<b>Total Miscellaneous</b>	<b>\$ 553,346</b>	<b>\$ 620,587</b>	<b>\$ 497,281</b>	<b>\$ 412,915</b>	<b>-17%</b>
<b>Transfers In</b>					
Transfers In 1% Sales Tax- #14	\$ 175,000	\$ 175,000	\$ 175,001	\$ 175,000	0%
Transfers In MPO	-	-	-	40,600	100%
<b>Total Transfers In</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ 175,001</b>	<b>\$ 215,600</b>	<b>23%</b>
<b>Total Revenue</b>	<b>\$ 47,313,947</b>	<b>\$ 52,220,220</b>	<b>\$ 50,448,288</b>	<b>\$ 51,528,600</b>	<b>2%</b>

Revenue increase / (decrease) from previous year Estimate \$ 1,080,312

# General Fund Revenue Analysis by Major Categories

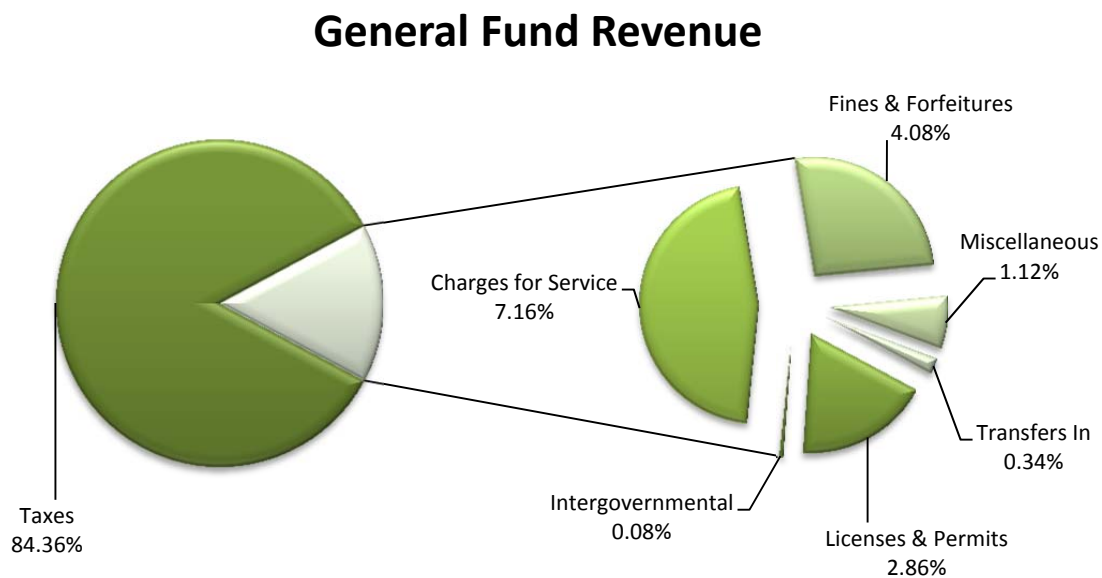
## OVERVIEW

General Fund revenues consist of a variety of revenue types, predominantly composed of taxes. These revenues fund the ongoing general service operations of the community.

The current combination of taxes represents 84% of the total General Fund Revenue. The remaining non-tax categories comprise the remaining 16% of General Fund Revenue.

Within general revenues for Wyoming communities, is the Mineral Tax – Supplemental Funding. The amount of this revenue source is determined biannually by the Wyoming State Legislature and is dependent upon mineral price, production, and the political environment. Because of this, Mineral Tax – Supplemental Funding revenue is considered one-time revenue. Consequently, reliance upon it for ongoing operations presents a risk of those operations being disrupted if the revenue source decreases and other sources do not increase enough.

During the recession Casper became dependent upon Mineral Tax – Supplemental Funding for operations due to the deterioration of sales tax revenue. In order to decrease the risk to ongoing operations, these funds are primarily allocated to one-time expenditures, such as capital acquisitions. For FY 2015, approximately 76% of these funds have been allocated to capital expenditures.

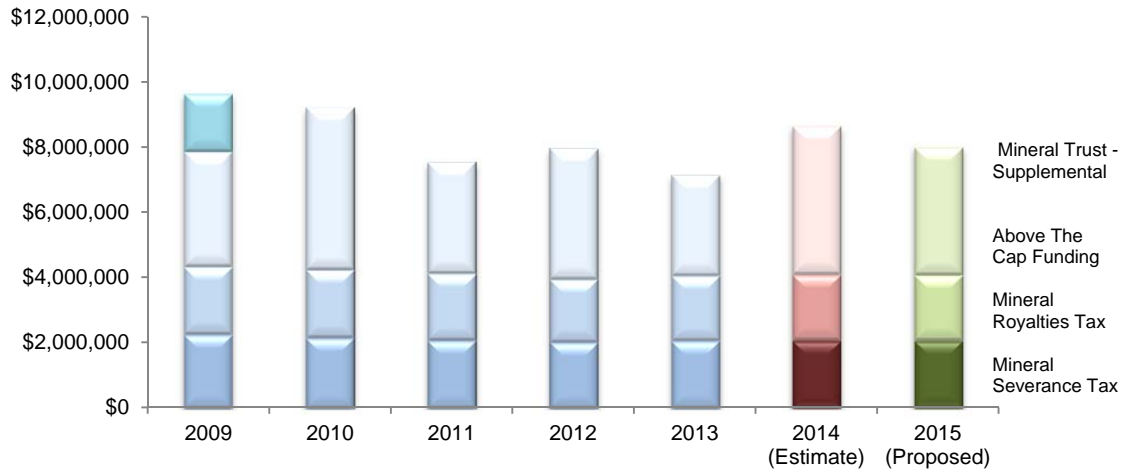


## MINERAL TAXES

**Proposed FY 15 Revenue Amount: \$7,988,539**

**Trend:** Decreased due to no additional Above-the-Cap funding from legislature.

**% Change in Category from FY 2014 Estimate to FY 2015 Proposed: -8%.**



### **Description of Revenue:**

Mineral based revenues now represent 16% of total General Fund Revenue, down from 17% for FY 2014.

There are two underlying sources of mineral based tax revenue to the City' general fund: State Severance Taxes and Federal Mineral Royalties. The amount of mineral tax revenues distributed to local governments is set by the Wyoming State Legislature.

Currently the City budgets this revenue in three General Fund line items: Mineral Severance Tax, Mineral Royalties Tax and Mineral Royalties – Direct Distributions.

Mineral Severance Tax and Mineral Royalties Tax revenues are “capped” amounts. These distributions are based on threshold amounts received by the State and are then distributed to cities and towns based on the proportion which the population of the city or town bears to the population of all cities and towns in Wyoming. An increase or decrease in population can effect this distribution.

The amount budgeted for Mineral Tax – Direct Distribution is also known as Above-The-Cap funding. The Wyoming Legislature allocates a portion of mineral tax revenues above the threshold amounts directly back to local governments. Information on the distribution of the Federal Mineral Royalty and Federal Severance Taxes distribution is provided from a publication by the Wyoming Legislative Services Office with distribution provisions changing over the years. Specific distribution provisions can be found in the State of Wyoming 2013 Budget Fiscal Data Book. The link to this information is: (<http://legisweb.state.wy.us/budget/2013datatbook.pdf>). Detailed analysis of mineral tax revenue can also be found at various locations within the State's website.

## FY 2015 Mineral Taxes – Supplemental Funding FY 2015 Proposed Uses

For FY 2015, the City has budgeted approximately 76% of this funding for one-time expenses, as showing in the summary below.

<b>One-Time Use Ratio of Biennium Supplemental Funding</b>	<b>76%</b>
FY 2015 Supplemental Funding	\$ 3,913,239
<b>Currently Allocated to Operations</b>	<b>419,174</b>
<b>Additional Allocations to Operations</b>	
\$1,000 Bonus - Fulltime Employees	508,322
<b>Allocation to One-Time Expenditures</b>	
Capital Projects	2,985,743
Balance	\$ -

WAM and the Wyoming County Commissioners Association (WCCA) strongly advocated for the Governor’s recommendation of \$175,000,000 to local governments over the biennium (FY15 & FY16). The Legislature voted on two amendments that supported the Governor’s Recommendation. WAM emphasized the need for predictable appropriations for cities and towns. Important bills impacting cities and Town’s budgets include:

**Item: HB001 - Budget Bill**

For the 14-16 biennium, the bill appropriates \$175 million to local government divided by Direct Distribution (60%) and Consensus (40%) funds. That means, there is \$105 million for direct and \$70 million for consensus. The \$105 million is divided between the 2 years of the biennium, or \$52,500,000 each fiscal year for direct distribution. Of that, the cities and towns get 2/3 and the counties get 1/3. For use as direct distribution cities and towns will receive this fiscal year \$34,037,500 or \$68,075,000 over the biennium. The consensus funding is distributed once. The direct distribution amounts are distributed on August 15th, and consensus funding it available in the fall of 2014.”

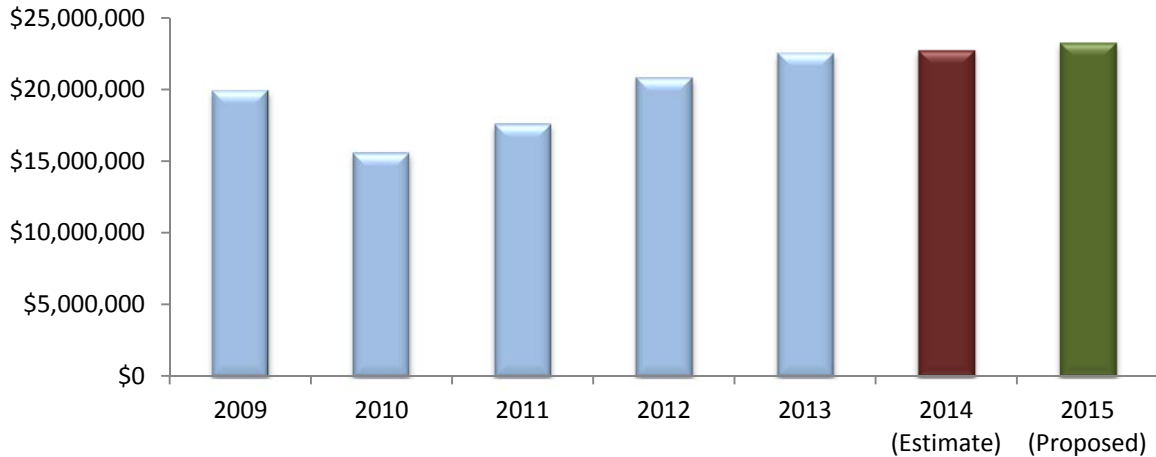
The additional supplemental funding will be divided by approximately 11% to fund current operations, 13% will be allocated to bonuses for full time employees, and the remaining 76% will be allocated to funding capital projects.

## SALES TAX

**Proposed FY 15 Revenue Amount: \$23,250,000**

**Trend:** Increasing in FY 2011, 2012, and 2013; leveling out in FY2014 and FY2015.

**% Change in Category from FY 2014 Estimate to FY 2015 Proposed: 2%**



Sales tax revenues now represent 46% of total General Fund Revenue, up from 45% for FY 2014.

### **Description of Revenue:**

This category of taxes tends to be elastic with activity in the economy. As sales increase, these revenues tend to increase as well.

### **Analysis of Sales Tax:**

During FY 2010 revenues declined by approximately 21.5% from the actual amount received in FY 2009. Since FY2010, sales tax receipts have recovered with an average increase of 17%.

Traditional trend based models for revenue projections do not work well during periods with rapid changes which occurred at the end of FY 2009 and during FY 2010. For this reason, the revenue projections for sales tax is based on observations of FY 2011, 2012, 2013, and 2014 YTD actual revenues, local conditions, and anecdotal information of whether the local and state economy will decline, will be flat, or will slightly increase. The revenue projection for FY 2015 sales tax is based on an increase of approximately 2% over the actual revenue levels projected for FY 2014. Although growth in sales tax in previous years has been close to 17%, recent analysis indicates slowing growth. Therefore, sales tax is anticipated to be relatively flat for FY 2015.

Overall sales tax collections have recovered from the FY 2010 low when collections dropped \$24.3 million, or 21%, from FY 2009 actual receipts due to the economic recession. Not including FY 2010, total sales tax revenue has been increasing at approximately 17% per year. However, collections this fiscal year have been volatile and somewhat contrary to visible economic conditions observed within the community. The high growth of 17% has no longer been observed and has decreased to 1%-2.5%. Efforts to contact the Wyoming Department of Revenue have been made, however at this point in time; answers to the questions about the dramatic decrease in growth have not been addressed.

### Utility Account Growth:

City of Casper utility accounts correlate highly (0.981) with Natrona County's population. As the population increases, the tax base also increases. City utility accounts increase at an average rate of just over 1% per year. Because sales tax collections are based upon population, it is important to monitor these categories closely.

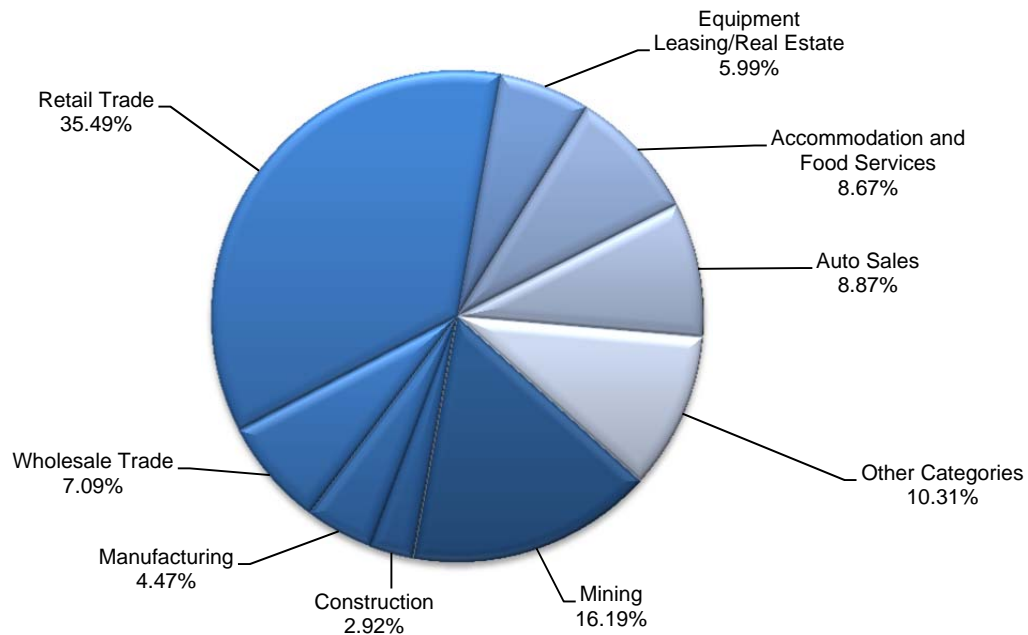
### Optimistic Points:

Retail trade contributes to approximately 35% of the total sales tax revenue. Because this is the largest contributor of revenue, continued growth in the retail sector indicates an anticipated increase in sales tax revenue. Other local economic activity to consider is the increased energy activity in surrounding areas such as Converse County. Since Casper is a central location in the state, major oil and energy companies are using the City as their support hub. Private investment in Casper has also increased recently.

### Concerns:

Wholesale tax is trending downward due to reports of a major wholesaler switching jurisdictions from Natrona County in FY2013 to Converse County in FY2014. Recently, there has been a slow increase in sales taxes contributed by the purchase of automobiles. National economic impacts such as the provisions of the ACA, the Federal Reserve Policies, and Obamacare can also impact the local economy. Additionally there has been a decrease in coal production. Lastly, Wyoming tends to experience an inverse economic curve compared to that of the national economy, which means Wyoming's economy tends to move inversely to the National economy.

### NATRONA COUNTY SALES TAX SOURCES



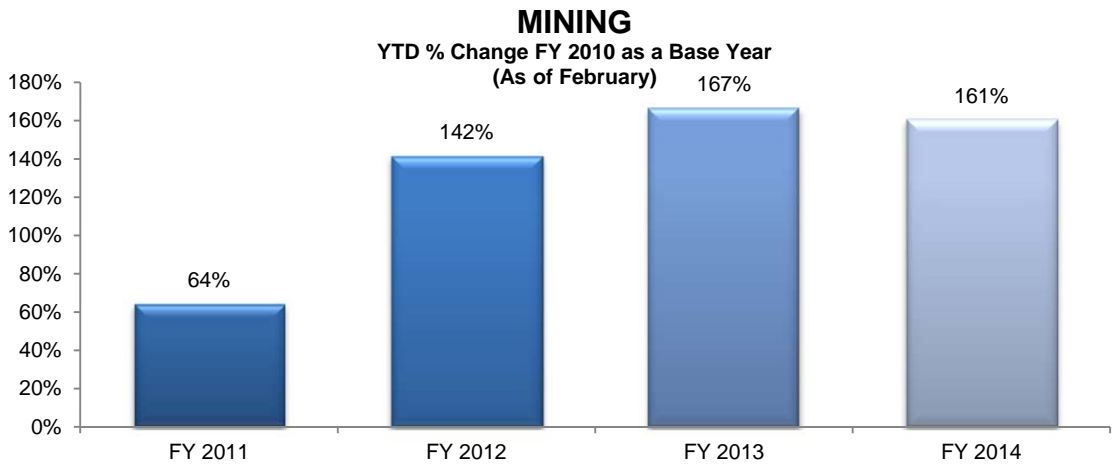
As shown in the pie chart above, the five largest sources of sales tax are Retail Trade, Mining, Accommodation and Food service, Wholesale Trade, and Auto Sales (reported as Public Administration).

Each fiscal year's receipts for the top five sales tax sectors have been tracked against FY 2010. FY 2010 was chosen as a base year due to the fact that this was a low point in sales tax collection.

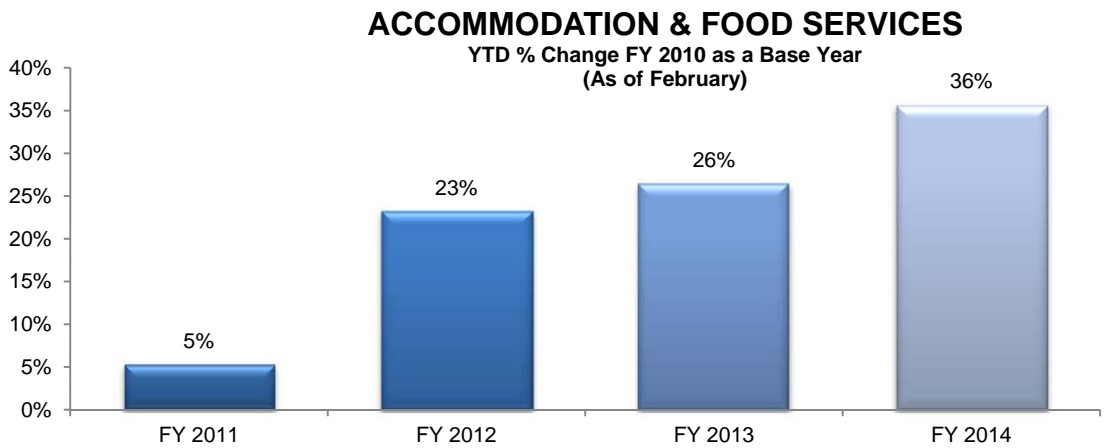




Retail trade has seen strong growth in the past two years and accounts for approximately 35% of the sales tax revenues.

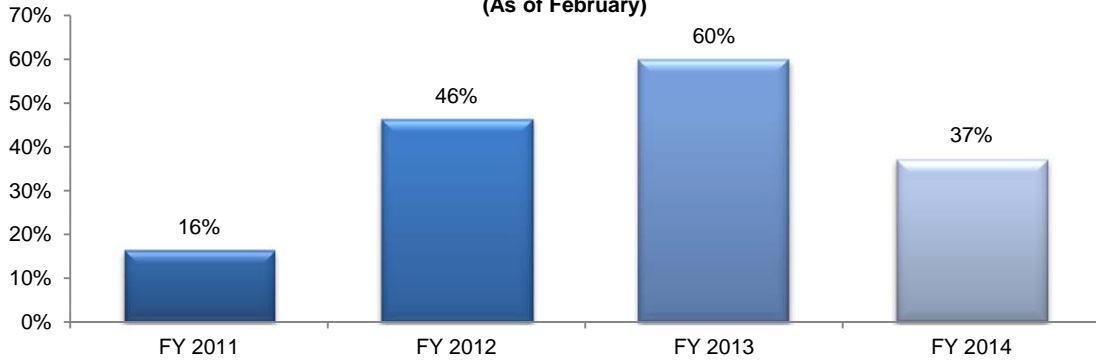


Mining related sales tax has been a large source of sales tax growth. Current YTD collection of mining related revenues is slightly lower than FY 2013 actual collections. Mining generated sales tax revenue has increased 161% since FY 2010.



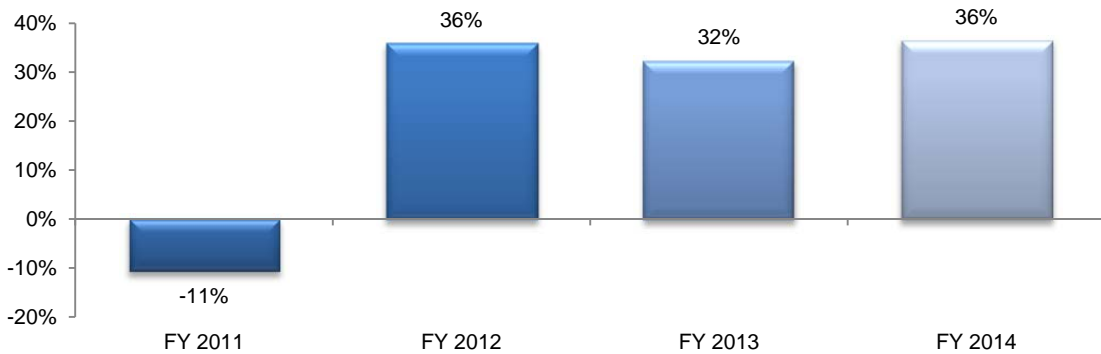
Accommodation and food services sales taxes have increased 36% since FY 2010 which is consistent with the growth in restaurants within the community.

**WHOLESALE TRADE**  
YTD % Change FY 2010 as a Base Year  
(As of February)



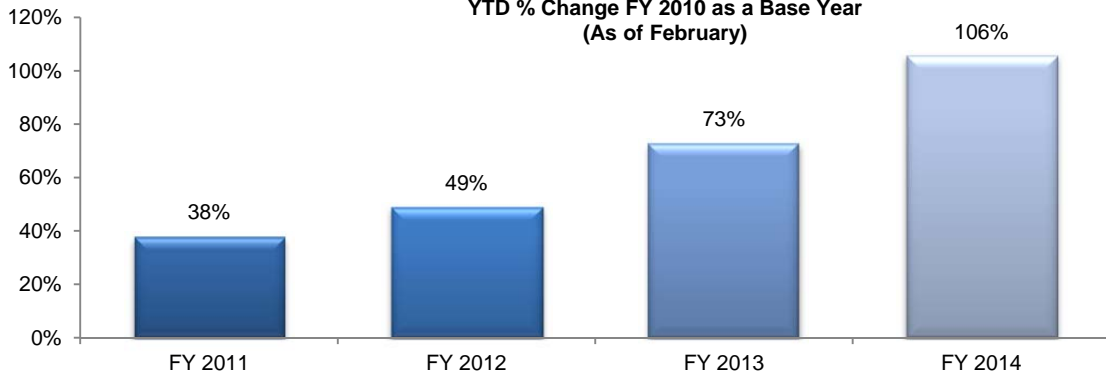
Wholesale trade, which is primarily related to wholesale purchases in the energy industry, has recovered since FY 2010. However, this revenue appears to have been impacted by a possible shift to leasing rather than buying of heavy equipment, and also by a major Wholesale vendor leaving Natrona County to do business in Converse County. This has significantly impacted Wholesale Sales Tax collection.

**AUTO SALES**  
YTD % Change FY 2010 as a Base Year  
(As of February)



Auto sales tax is up 36% from FY 2010 levels but has not increased as much as in other industries.

**EQUIPMENT LEASING/ REAL ESTATE**  
YTD % Change FY 2010 as a Base Year  
(As of February)



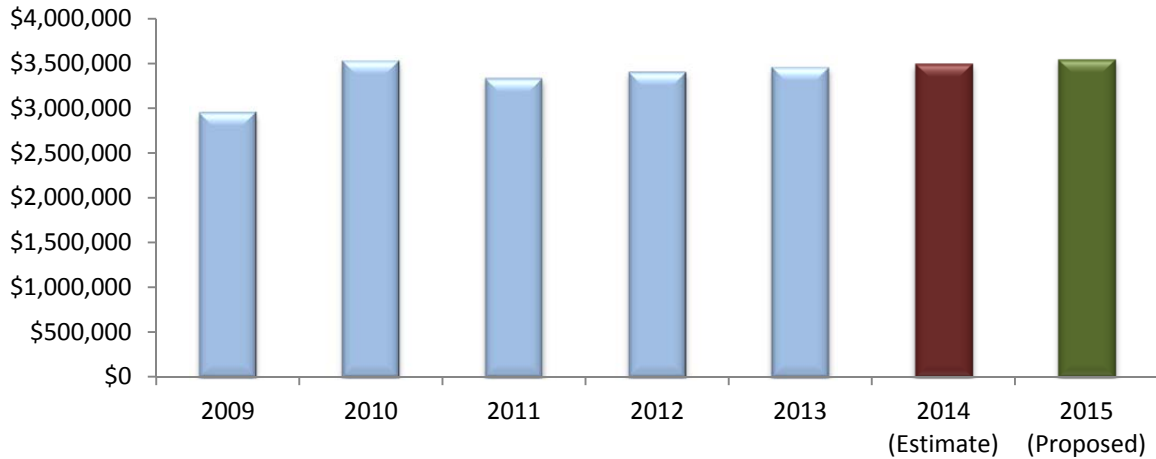
The Equipment Leasing/ Real Estate sector appears to have growth due to the increase in equipment leasing.

## PROPERTY TAXES

**Proposed FY 15 Revenue Amount: \$ 3,550,000**

**Trend:** Increasing at a slow rate of approximately 2% per year.

**% Change in Category from FY 2014 Estimate to FY 2015 Proposed: 1%**



### **Description of Revenue:**

Property tax is an ad valorem tax, which means it is based on the value of the property. The Natrona County Assessor's Office is responsible for determining the market value of each property in the county, which is then used to figure the taxable amount on each property. This category of taxes tends to be traditionally relatively stable and represents 7% of General Fund revenue.

### **Analysis of Property Taxes:**

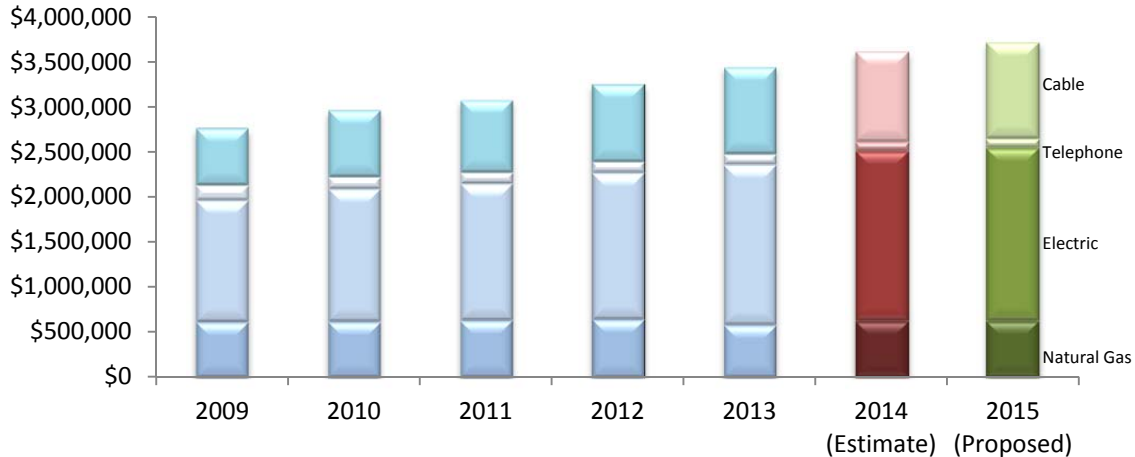
From FY 2009 to FY 2010 there was a larger percentage increase due to development in the area and the reassessment of property value which resulted in increases. Since then growth has been steady.

## FRANCHISE FEES

**Proposed FY 15 Revenue Amount:** \$3,722,000 (excluding Utility PILT fees)

**Trend:** Increasing steadily due to price increases and customer growth for electricity and cable franchises.

**% Change in Category from FY 2014 Estimate to FY 2015 Proposed:** 3%



### Description of Revenue:

A franchise tax is charged to corporations for the privilege of doing business in the City. Franchise fees represent 7% of General Fund Revenue.

### Analysis of Franchise Fees:

Cable franchise fees also correlate well (0.910) to Natrona County's population. The collection of Bresnan franchise fees are based upon a percentage of their gross revenues. As population grows and more cable services are provided within Casper, revenue from these franchise fees also increase. Bresnan franchise fees have increased an average of seven percent since FY 2008 and are expected to continue to increase as new apartments are built in the community.

Telephone franchise fees have declined an average of eight percent since FY 2008. As the use of landline based services appears to have decrease this revenue source.

Electric franchise fees are nearly perfectly correlated (0.998) with Natrona County's population. The collection of Electric franchise fees are also based upon a percentage of their gross revenues. As electric companies increase their customer rates, revenues collected by the City of Casper also increase.

Natural Gas franchise fees have a strong correlation (0.948) to Natrona County's population. According to an article in the Casper Star Tribune, "data analyzed by the Wyoming Department of Economic Analysis Division, [indicated] Natrona County was the sixth fastest growing metropolitan area in the United States." As of July 1, 2013, Natrona County's population was approximately 80,973. It can be expected as population increases, revenues from franchise fees will also increase. However, since this is not a perfect correlation (1.0), other factors affect the collection of these franchise fees. One of these major factors is weather conditions. Since this revenue source is collected based upon a rate per therm of gas delivered to users, a warmer/colder winter can affect the total revenue collected.

Listed as a Franchise Revenue is a source entitled Water, Sewer, and Sanitation Franchise Fees, with the FY 2015 Proposed Budget being \$1,501,277. This source is based on charging municipal utilities (water, sewer, sanitation) for the general services available to those operations. For FY 2013, FY 2014 and FY 2015 the net effect of this source is zero for the General Fund and the related utility funds do to reciprocal one-time transfers made from the General fund to the utility funds. However, if in the future it is determined that the General Fund cannot return a like amount of one-time funding to the utility funds, the amounts charged to the utility funds will increase those funds' costs. Because the FY 2015 net effect of this source is zero for the General Fund, the total amount is not included in the franchise fees proposed revenue amount above.

## **LICENSES**

**Proposed FY 15 Revenue Amount:** \$ 286,000

**Trend:** Stable with slight anticipated increase.

**% Change in Category from FY 2014 Estimate to FY 2015 Proposed:** 10%

### **Description of Revenue:**

There are several different types of licenses which include: liquor licenses, health licenses, alarm licenses/false alarms, other licenses, contractor licenses, electrician licenses, and plumber licenses.

### **Analysis of Licenses:**

With the exception of Bar & Grill Liquor License fees, each license type has stable pricing or fees, with revenue only generally increasing with volume. Room for growth in license revenue is generally constrained. Licenses represent approximately 1% of General Fund revenues.

## **PERMITS**

**Proposed FY 15 Revenue Amount:** \$ 1,265,500

**Trend:** Due to timing of building permit payments trends are difficult to establish.

**% Change in Category from FY 2014 Estimate to FY 2015 Proposed:** 8%

### **Description of Revenue:**

The City issues six different permits. These include building permits, electrical permits, mechanical permits, plumbing permits, street/sidewalk/curb permits, and other permits. Each permit contains four different categories: Contractor (class I, II, and III), Master, Journeyman, and Apprentice.

### **Analysis of Permits:**

Each permit type has stable pricing or fees, with revenue only generally increasing or decreasing with volume. Volume in the case of permits is generally a reflection of construction activity. Permits represent 2% of General Fund revenues.

The Community Development Department personnel have provided information that construction activity is beginning to increase with several projects currently planned for FY 2015. These revenue estimates were based on information provided by personnel in the building inspection division.

## **CHARGES FOR SERVICE**

**Proposed FY 15 Revenue Amount:** \$ 3,640,818

**Trend:** Stable with an anticipated increase as a result of the transfer of Meter Services to the Finance Department.

**% Change in Category from FY 2014 Estimate to FY 2015 Proposed:** 22%

### **Description of Revenue:**

Charges for services consist primarily of interdepartmental charges for services.

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

Charges for services are anticipated to increase from the prior year budget due to transferring Meter Services to Finance and the activity within departments.

Charges for service represent 7% of General Fund revenues.

## **FINES AND FORFEITURES**

**Proposed FY 15 Revenue Amount:** \$ 2,306,649

**Trend:** Generally, an increasing trend over time has been observed.

**% Change in Category from FY 2014 Estimate to FY 2015 Proposed:** 4%

### **Description of Revenue:**

Court fines and forfeitures are dependent upon the population and deviant activity within the community.

### **Analysis of Fines and Forfeitures:**

Because of the implementation of the alcohol Court and population growth, fines and forfeitures are anticipated to increase from prior years. An increase is anticipated in court fines from the FY 2014 estimate to the FY 2015 Proposed Budget amount.

Fines and Forfeitures represent 4% of General Fund revenues.

## **MISCELLANEOUS**

**Proposed FY 15 Revenue Amount:** \$ 412,915

**Trend:** Slow growth in the short-term continues due to low interest rates with a portion of this revenue source subject to volatility due to unpredictable activity.

**% Change in Category from FY 2014 Estimate to FY 2015 Proposed:** -17%

### **Description of Revenue:**

The miscellaneous category consist of interest on investments, interest penalty, gain/loss on investments, gain/loss on sale of assets, AMOCO reimbursements, workers compensation reimbursements, and other miscellaneous revenue.

**Analysis of Miscellaneous Revenues:**

The largest revenue sources in this group are interest income (57% of total), Miscellaneous (11% of total) and Amoco Reimbursements (11% of the total). Interest on investments is anticipated to increase slightly but is not anticipated to increase to levels seen in 2012 due to long term investments with high interest rates maturing and now being reinvested at lower interest rates. Interest rates nationwide have not recovered. Fire Staffing Reimbursements have been moved to the Special Assistance Fund to help track expenses incurred and revenues received when providing staff/equipment to support wild land Fires.

Miscellaneous revenue sources represent approximately 1% of General Fund revenues.

**TRANSFERS IN**

**Proposed FY 15 Revenue Amount:** \$215,600

**Trend:** Includes an allocation of \$175,000 from 1% #14 per year which started in FY 2012 to fund Community Action Partnership. An additional \$40,600 is budgeted to be transferred from MPO to the General Fund to reimburse this fund for GIS work that will be taken over by the MPO Fund.

**% Change in Category from FY 2014 Estimate to FY 2015 Proposed:** 23%

**Description of Revenue:**

The transfer in to the General Fund originates in the 1% #14 Fund. The \$175,000 provides funding for the Community Action Partnership. This is part of a four year allocation that began in FY 2012. An additional \$40,600 is budgeted to be transferred from MPO to the General Fund to reimburse this fund for GIS work that will be taken over by the MPO Fund.

**Analysis of Transfers In:**

Transfers in are not expected to increase and represent less than 1% of General Fund revenues.





# General Fund Cost Centers

City Council

City Manager

City Attorney

Municipal Court

Finance

Human Resources

Health, Social & Community Services

Planning

Code Enforcement

Police

Fire-EMS

Engineering

Streets

Traffic Cemetery Parks

Fort Caspar Museum

Transfers Out

# City Council

## City Council Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
City Council Members	9	9	9	9
<b>Total</b>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

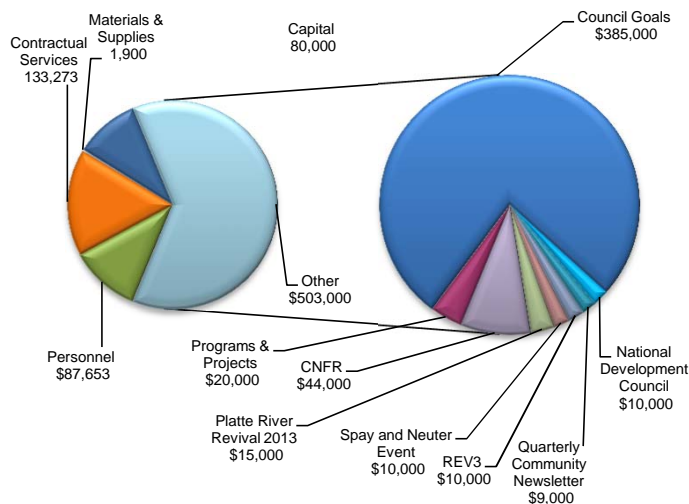
## City Council Highlights

This budget contains funding for a \$1,000 bonus to all General Fund and dependent funds full time staff, which will be allocated to specific cost centers. (Other funding for full time bonuses for the staff of other funds will come from non-general revenue for the relevant fund). As traditionally presented, this budget does not include any funding for Council Goals. The City Council determines this amount during budget review.

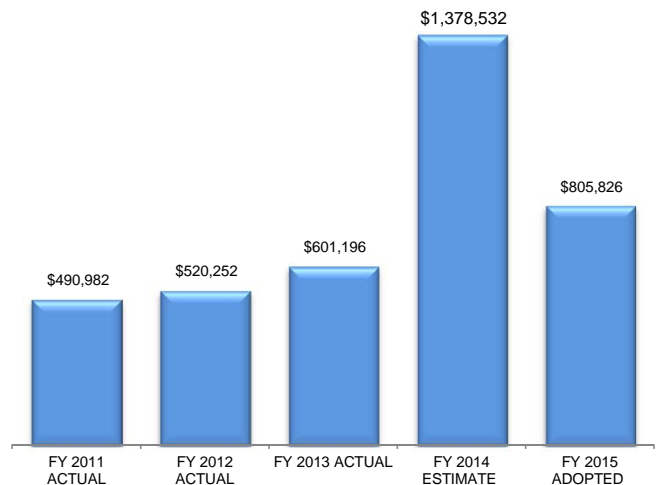
## City Council Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Expenditures</b>					
Personnel	\$ 91,650	\$ 99,616	\$ 87,653	\$ 87,653	0%
Contractual Services	95,554	141,129	279,841	133,273	-52%
Materials & Supplies	1,670	2,200	1,900	1,900	0%
Other	405,355	631,138	1,006,138	503,000	-50%
Capital	6,967	40,000	3,000	80,000	2567%
<b>Total Expenditures</b>	<u>\$ 601,196</u>	<u>\$ 914,083</u>	<u>\$ 1,378,532</u>	<u>\$ 805,826</u>	<u>-42%</u>

City Council Budget Summary



City Council Expenditures



# City Manager

**Function:** To administer and coordinate the day-to-day operations of the city government, and to implement the goals, objectives, and policies established by the City Council.

## City Manager Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Assitant to the City Manager	1	1	1	1
Administrative Secretary	1	1	1	-
Assistant City Manager	1	1	1	1
City Manager	1	1	1	1
Executive Assistant	1	1	1	2
Special Projects Coordinator	-	1	1	1
<b>Total</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 17,179</b>	<b>\$ 8,170</b>	<b>\$ 8,200</b>	<b>\$ -</b>

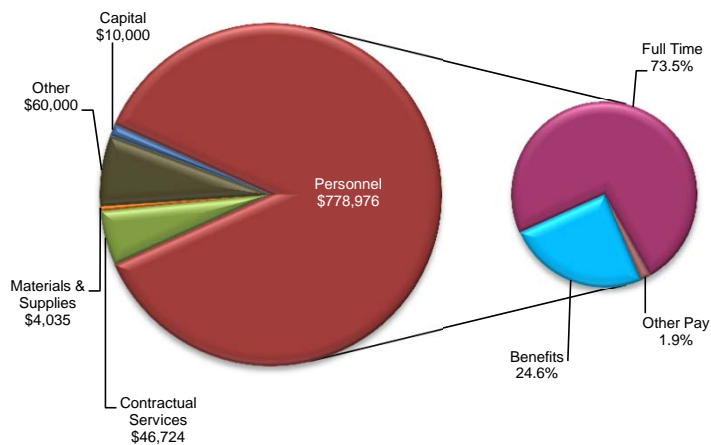
## City Manager Highlights

No significant changes for FY 2015.

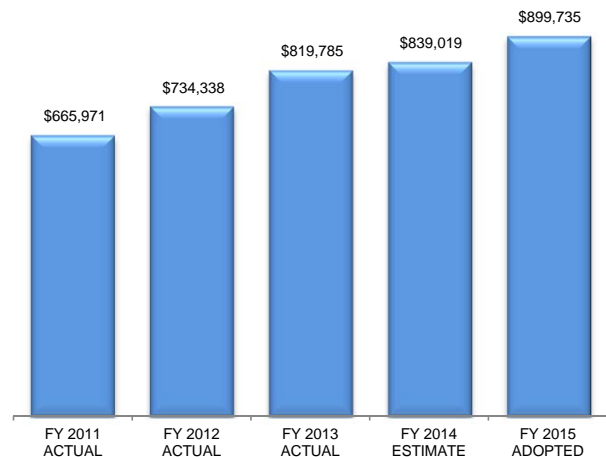
## City Manager Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Expenditures</b>					
Personnel	\$ 746,319	\$ 766,317	\$ 732,020	\$ 778,976	6%
Contractual Services	41,741	40,662	39,162	46,724	19%
Materials & Supplies	2,500	5,034	5,000	4,035	-19%
Other	25,155	60,000	60,000	60,000	0%
Capital	4,070	12,462	2,837	10,000	252%
<b>Total Expenditures</b>	<b>\$ 819,785</b>	<b>\$ 884,475</b>	<b>\$ 839,019</b>	<b>\$ 899,735</b>	<b>7%</b>

City Manager Budget Summary



City Manager Expenditures



# City Attorney

**Function:** To provide legal counsel for the City Council, City Manager, City Departments and City Boards/Commissions which are not separate legal entities. Represent the City in all lawsuits and administrative proceedings that are not referred to outside counsel, and to prosecute criminal cases before the Municipal Court.

## City Attorney Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Assistant City Attorney I	1	2	1	1
Assistant City Attorney II	1	1	2	2
City Attorney	1	1	1	1
Deputy City Attorney	1	1	1	1
Legal Secretary	1	1	1	1
Paralegal	1	1	1	1
<b>Total</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

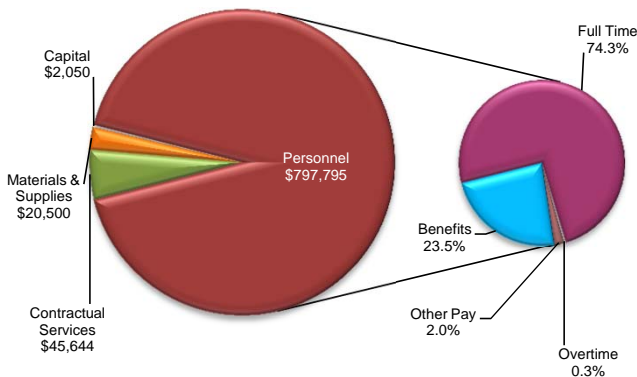
## City Attorney Highlights

The City Attorney's Office made budget cuts totaling \$43,432, resulting in a 5% reduction for FY 2015. This budget maintains the travel and training budget as the office has five (5) attorneys, each of which has to obtain fifteen (15) hours of continuing education each year to remain licensed to practice law in the State of Wyoming. Most of the seminars that are germane to municipal law issues are conducted out-of-state, and it is necessary to keep staff abreast of changes in law that affect the city in such areas as personnel and labor law, zoning and land issues, criminal and contract law to name a few.

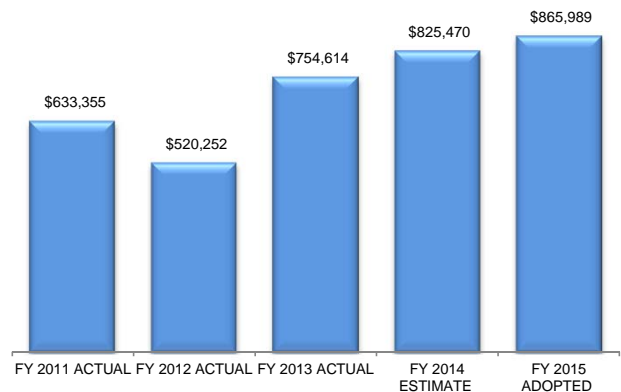
## City Attorney Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Expenditures</b>					
Personnel	\$ 671,054	\$ 759,201	\$ 758,390	\$ 797,795	5%
Contractual Services	56,285	86,453	49,680	45,644	-8%
Materials & Supplies	19,040	20,930	16,400	20,500	25%
Other	294	-	-	-	0%
Capital	7,941	2,050	1,000	2,050	105%
<b>Total Expenditures</b>	<b>\$ 754,614</b>	<b>\$ 868,634</b>	<b>\$ 825,470</b>	<b>\$ 865,989</b>	<b>5%</b>

City Attorney Budget Summary



City Attorney Expenditures



# Municipal Court

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

## Municipal Court Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Court Bailiff	2	2	2	2
Court Clerk	2	2	2	3
Customer Service Representative	2	2	2	2
Municipal Court Manager	1	1	1	1
Assistant Court Manager	-	1	1	-
Court Coordinator	-	1	1	1
<b>Total</b>	<b>7</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 101,941</b>	<b>\$ 136,725</b>	<b>\$ 177,525</b>	<b>\$ 185,673</b>

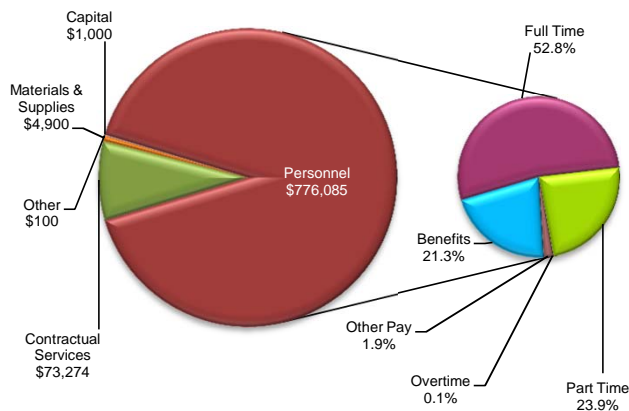
## Municipal Court Highlights

Budgets for Jury Expenses and Court Appointed Attorney were reduced to meet budget reduction goals. These costs are very undeterminable. Travel and Training budgets were also reduced.

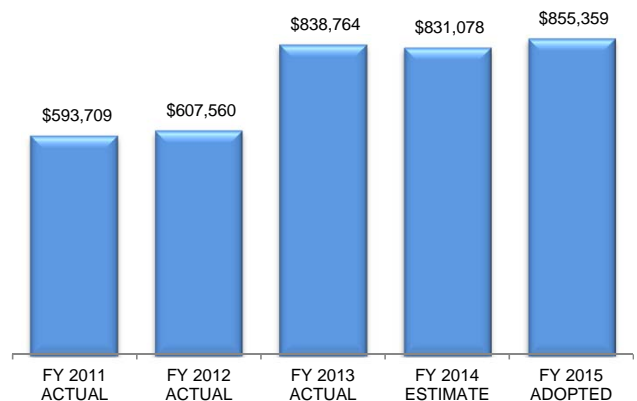
## Municipal Court Budget Summary

Expenditures	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
Personnel	\$ 705,621	\$ 768,056	\$ 738,989	\$ 776,085	5%
Contractual Services	99,306	114,559	73,196	73,274	0%
Materials & Supplies	7,791	6,500	7,393	4,900	-34%
Other	266	100	-	100	100%
Capital	25,780	4,500	11,500	1,000	-91%
<b>Total Expenditures</b>	<b>\$ 838,764</b>	<b>\$ 893,715</b>	<b>\$ 831,078</b>	<b>\$ 855,359</b>	<b>3%</b>

## Municipal Court Budget Summary



## Municipal Court Expenditures



# Finance

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

<b>Finance Staffing Summary</b>				
	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>Full Time Positions</b>				
Accountant	-	-	1	1
Accounting Technician	1	1	1	-
Admin Services Representative	5	5	4	4
Admin Services Specialist	3	3	3	3
Administrative Analyst	1	1	1	1
Administrative Services Director	1	1	1	1
Customer Services Supervisor II	1	1	1	1
Finance Manager	1	1	1	1
Finance Supervisor II	1	1	1	1
Administrative Support Technician	4	4	4	4
Records Management Technician	1	1	1	2
Payroll Technician	1	1	1	1
Utility Supervisor II	-	-	-	1 *
Administrative Assistant II	-	-	-	1 *
Meter Service Worker I	-	-	-	4 *
Meter Service Worker II	-	-	-	2 *
<b>Total</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>28</b>

\*Meter Services moved from Water Fund to Finance

<b>Part Time Employees (Budget)</b>	<b>\$ 37,454</b>	<b>\$ 41,935</b>	<b>\$ 50,517</b>	<b>\$ 44,764</b>
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## Finance Highlights

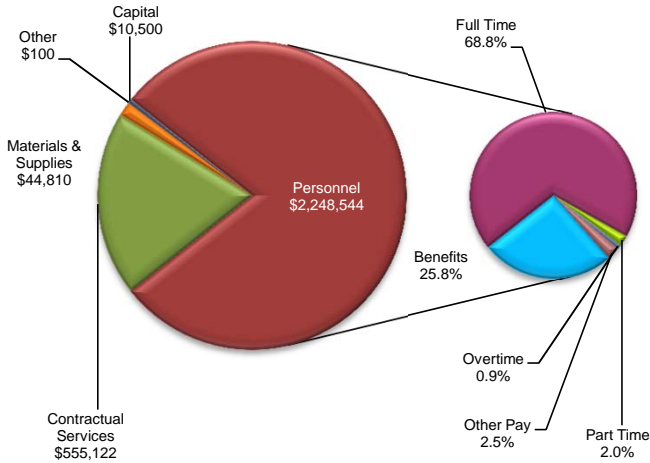
This budget includes the transfer of Meter Services (8 positions) to the Finance Division to better coordinate meter reading and service with utility billing. All costs of operating Meter Services are covered by Interdepartmental Charges charged to the Water Fund.

# Finance

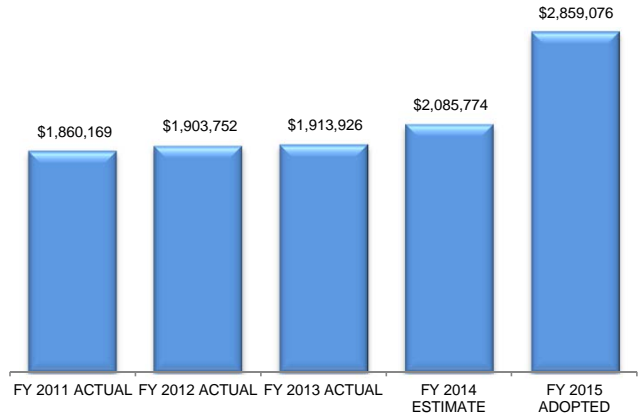
## Finance Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Expenditures</b>					
Personnel	\$ 1,446,594	\$ 1,593,050	\$ 1,580,217	\$ 2,248,544	42%
Contractual Services	449,270	602,257	478,757	555,122	16%
Materials & Supplies	8,890	11,000	10,150	44,810	341%
Other	305	100	-	100	100%
Capital	8,867	13,800	16,650	10,500	-37%
<b>Total Expenditures</b>	<b>\$ 1,913,926</b>	<b>\$ 2,220,207</b>	<b>\$ 2,085,774</b>	<b>\$ 2,859,076</b>	<b>37%</b>

Finance Budget Summary



Finance Expenditures



## Health, Social & Community Services

**Function:** To track funding provided for services to the community. These services are funded by the Municipal Band, Optional One Cent Funds, and One-time funds.

### Municipal Band

The recommended funding for the municipal band is equal to the anticipated tax revenue of one quarter of one mill legally designated for the Municipal Band dating back to a citizen referendum from the 1920s.

### Community Action Partnership

The Community Action Partnership (CAP) was created by the City of Casper and Natrona County to allocate funds for human service needs. CAP receives funding from the City, County, State and Federal governments. In FY 2015, CAP is currently budgeted to receive \$291,166 in City funding, of which \$214,867 is for agency allocations and \$76,299 is for administration.

FY 2015 agency allocations are funded from the City of Casper General Fund (\$116,166) and the City Optional One % Sales Tax #14 (\$175,000). Community Action Partnership is also requesting funding from Natrona County. FY 2015 agency allocations will be made in July 2014.

In FY 2015, CAP requested an additional \$100,000 of Optional One Cent funding. This additional funding request was not included in this proposed budget due to the Optional One Cent #14 funding being limited to \$175,000 per year for the four year period.

The following organizations are funded by the Community Action Partnership:

	FY 2012 Allocation	FY 2013 Allocation	FY 2014 Allocation	FY 2015 Allocation
The ARC of Natrona County	\$ 9,103	\$ 9,103	\$ 8,600	N/A
Big Brothers Big Sisters	-	5,000	4,300	N/A
Casper Family Connections	-	5,000	-	N/A
CASA	11,691	12,000	11,800	N/A
Casper Day Care- Child Development	13,597	13,597	10,600	N/A
Central Wyoming Counseling Center	-	-	N/A	N/A
Central Wyoming Rescue Mission	9,239	8,000	7,000	N/A
Community Action Emergency Funding	23,135	23,135	N/A	N/A
Food Bank of the Rockies	-	-	20,000	N/A
The Good Steward	9,050	-	N/A	N/A
Healthcare for the Homeless Clinic	30,000	23,000	23,000	N/A
Meals on Wheels	11,224	-	9,600	N/A
Mercer House	25,130	25,130	23,800	N/A
Central Wyoming Senior Services	26,779	29,730	26,000	N/A
Self Help Center	33,014	40,000	35,800	N/A
Life Steps Transitional Housing	122,050	110,094	96,200	N/A
Wyoming Senior Citizens, Inc.	8,815	9,200	8,500	N/A
Youth Crisis Center	13,934	15,000	14,000	N/A
Children's Advocacy Project, Inc.	11,323	19,697	17,500	N/A
Emergency Services	-	-	24,000	N/A
<b>TOTAL</b>	<b>\$ 358,084</b>	<b>\$ 347,686</b>	<b>\$ 340,700</b>	<b>-</b>

The Community Action Partnership of Natrona County will hold agency meetings for City and County human services funding in July 2014 to determine the FY 2015 recommended allocations.

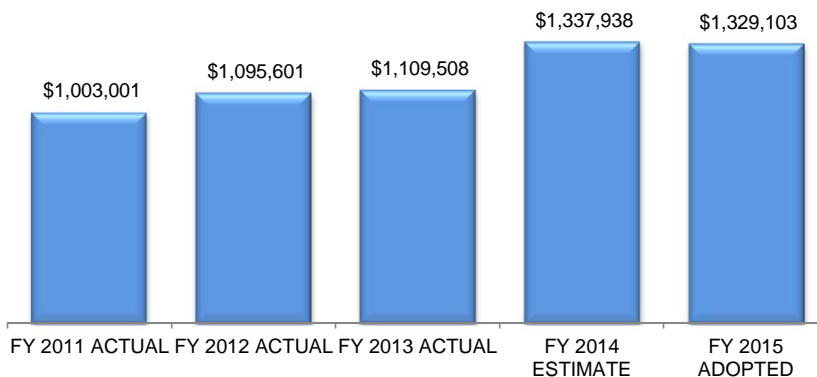


# Health, Social & Community Services

## Health, Social & Community Services Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Expenses</b>					
<b>Other Expenses</b>					
Municipal Band (Pass-through)	110,261	109,375	109,375	110,937	1%
Human Services - General	39,867	39,867	39,867	39,867	0%
Human Services - 1% Sales Tax Funded	175,000	175,000	175,000	175,000	0%
Human Services - Admin	76,299	76,299	76,299	76,299	0%
Health Department	525,000	600,000	600,000	600,000	0%
Casper Mtn Fire District	7,500	7,500	7,500	7,500	0%
Chamber of Commerce	48,438	48,438	48,438	45,000	-7%
Community Promotions	-	115,000	115,000	115,000	0%
The Science Zone	13,500	25,000	25,000	25,000	0%
Youth Empowerment Council	19,000	21,000	21,000	21,000	0%
United Way Kickoff Event	2,266	2,500	2,500	3,500	40%
Tipsy Taxi	-	2,500	2,500	-	-100%
Youth Crisis Center	49,541	70,459	70,459	60,000	-15%
Child Advocacy Project	30,000	30,000	30,000	35,000	17%
Combat Challenge Team- Fire Department	12,836	15,000	15,000	15,000	0%
<b>Total Other Expenses</b>	<b>\$ 1,109,508</b>	<b>\$ 1,337,938</b>	<b>\$ 1,337,938</b>	<b>\$ 1,329,103</b>	<b>-1%</b>
<b>Total Expenses</b>	<b>\$ 1,109,508</b>	<b>\$ 1,337,938</b>	<b>\$ 1,337,938</b>	<b>\$ 1,329,103</b>	<b>-1%</b>

## Health, Social & Community Services Expenditures



# Human Resources

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

## Human Resources Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Benefit Technician	1	1	1	1
Human Resources Analyst	1	-	-	-
Human Resources Director	1	1	1	1
Human Resources Supervisor II	-	1	1	1
Human Resources Technician	-	1	1	1
Administrative Secretary	1	1	1	-
Administrative Assistant II	-	-	-	1
Secretary II	1	-	-	-
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

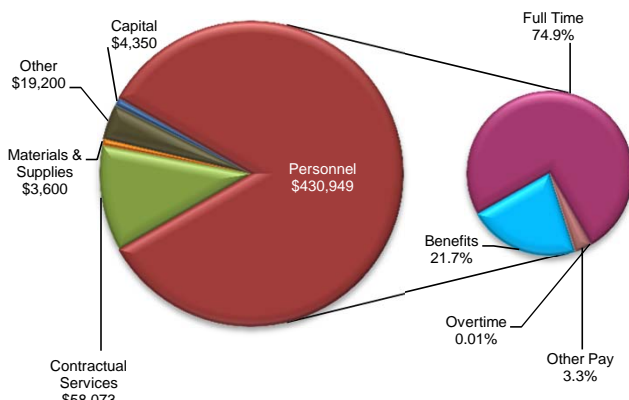
## Human Resources Highlights

Compensation Study was conducted for City of Casper by Condrey & Associates as promised. Decreased Programs & Projects, Books, Technologies, Travel & Training and Postage for proposed budget. Moved medical testing services to Property & Liability fund since Risk Management actually manages this program. Centralized background checks program wasn't able to start until April 2014 which saved some money that was allocated for the project to begin in July 2013.

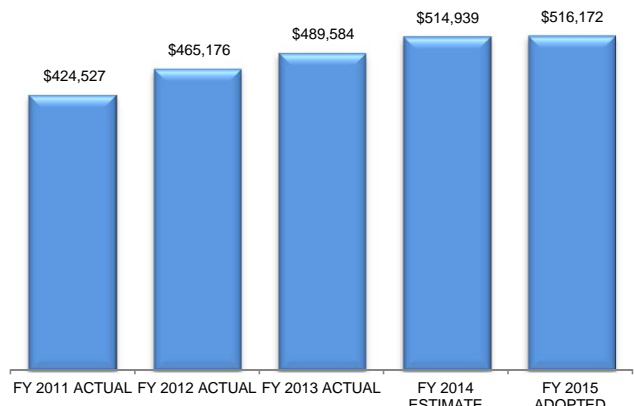
## Human Resources Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Expenditures</b>					
Personnel	\$ 395,440	\$ 451,350	\$ 441,335	\$ 430,949	-2%
Contractual Services	51,534	78,888	51,179	58,073	13%
Materials & Supplies	2,934	4,500	3,150	3,600	14%
Other	36,143	23,500	15,500	19,200	24%
Capital	3,533	6,300	3,775	4,350	15%
<b>Total Expenditures</b>	<b>\$ 489,584</b>	<b>\$ 564,538</b>	<b>\$ 514,939</b>	<b>\$ 516,172</b>	<b>0%</b>

Human Resources Budget Summary



Human Resources Expenditures



# Planning

**Function:** To provide for the preparation of sustainable, community supported long-range plans for the physical development of the community that protects the City core and City resources, as well as coincides with the goals established by the City Council. In the short term, implement those plans through community participation and the compliance review of specific development proposals, to include annexations, replats, rezonings, conditional use permits, exceptions and site plans.

## Planning Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Administrative Secretary	1	1	1	-
Administrative Assistant II	-	-	-	1
Associate Planner	1	1	1	- **
City Planner	-	-	-	1
Assistant Planner	-	-	-	1
Community Development Director	1	1	1	1
Planning Technician	1	1	1	- *
Special Projects Coordinator	-	-	1	-
Urban Renewal Manager	1	1	1	1
<b>Total</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>5</b>

\*Planning Technician position moved to MPO

\*\*Reclassified Associate Planner to City Planner and added the Assistant Planner position

<b>Part Time Employees (Budget)</b>	\$ 2,339	\$ 5,846	\$ 8,200	\$ -
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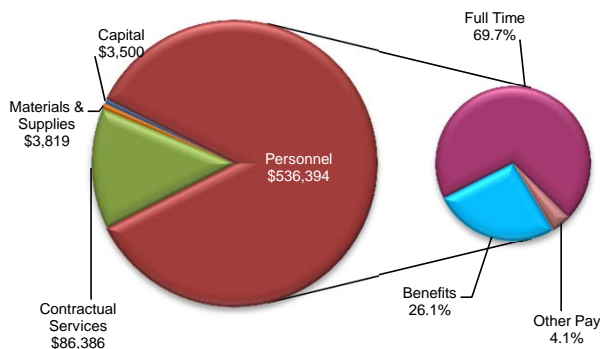
## Planning Highlights

The final budget proposal has shown a decrease over last year. With the retirement of the Special Projects Coordinator in February 2014, the personnel line items associated with that position allowed for the promotion of the Associate Planner to the newly-created City Planner position, and for the creation of a new Assistant Planner position. The Assistant Planner position is critical for cross-training with the City Planner for succession planning purposes, and will focus on long-range planning.

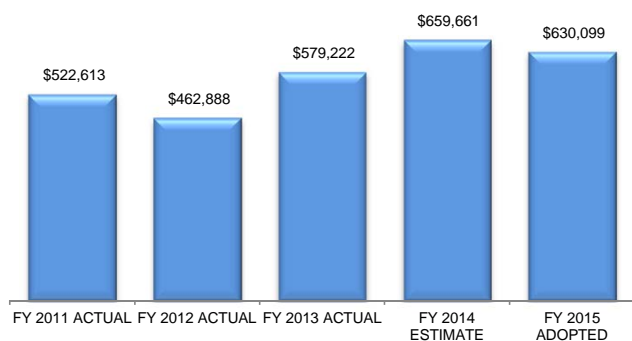
## Planning Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Expenditures</b>					
Personnel	\$ 494,024	\$ 586,352	\$ 570,637	\$ 536,394	-6%
Contractual Services	75,242	92,834	81,824	86,386	6%
Materials & Supplies	4,117	3,819	3,700	3,819	3%
Other	-	4,275	-	-	0%
Capital	5,839	7,100	3,500	3,500	0%
<b>Total Expenditures</b>	<b>\$ 579,222</b>	<b>\$ 694,380</b>	<b>\$ 659,661</b>	<b>\$ 630,099</b>	<b>-4%</b>

## Planning Budget Summary



## Planning Expenditures



# Code Enforcement

**Function:** To promote health, safety, welfare, and beautification through proactive enforcement of building, electrical and plumbing codes and City ordinances related to weeds, trash, junk cars, dangerous buildings, and other ordinances.

## Code Enforcement Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Administrative Support Tech	1	1	1	1
Building Code Enforcement Manager	1	1	1	1
Building Inspector II	6	6	6	6
Code Enforcement Inspector	2	2	3	3
Code Enforcement Supervisor II	1	1	1	1
Permit Technician	-	-	-	1 *
Secretary II	1	1	1	-
<b>Total</b>	<b>12</b>	<b>12</b>	<b>13</b>	<b>13</b>

\*Secretary II position reclassified to Permit Technician

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

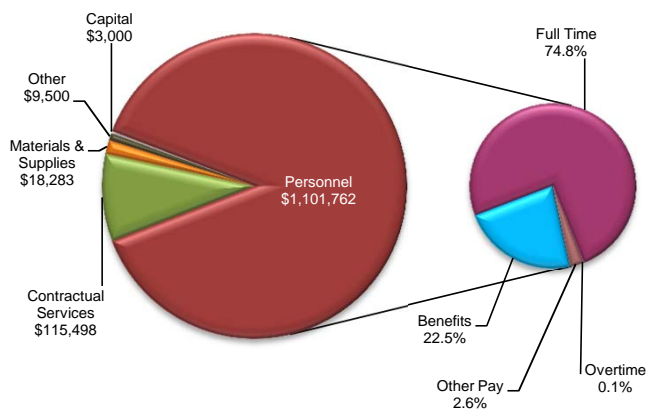
## Code Enforcement Highlights

Construction activity continues to increase with the multiple school projects scheduled. Once again, the estimate for building permits has increased this year. Besides the school projects, permits are planned for the conference center project and new state office building. Expenses are not expected to increase over last year. A 59.13% budget reduction from the FY2014 Revised Budget was taken in the Nuisance Abatement line item.

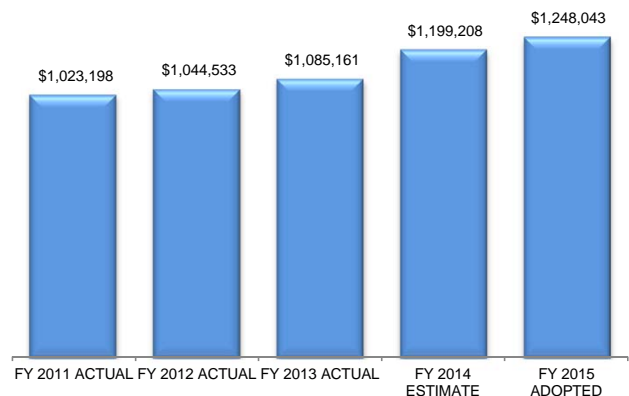
## Code Enforcement Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Expenditures</b>					
Personnel	\$ 970,777	\$ 1,026,764	\$ 1,061,849	\$ 1,101,762	4%
Contractual Services	101,618	186,209	117,828	115,498	-2%
Materials & Supplies	5,124	17,783	16,031	18,283	14%
Other	849	1,000	500	9,500	1800%
Capital	6,793	5,000	3,000	3,000	0%
<b>Total Expenditures</b>	<b>\$ 1,085,161</b>	<b>\$ 1,236,756</b>	<b>\$ 1,199,208</b>	<b>\$ 1,248,043</b>	<b>4%</b>

Code Enforcement Budget Summary



Code Enforcement Expenditures



# Police

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

## Police Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
<b>Sworn</b>				
Police Chief	1	1	1	1
Police Captain	1	1	1	1
Police Lieutenant	4	4	4	4
Police Sergeant	8	8	12	12
Police Officer	78	80	76	76
Police Officer Authorized Overhire	-	-	-	-
<b>Total Sworn</b>	<b>92</b>	<b>94</b>	<b>94</b>	<b>94</b>
<b>Non-Sworn</b>				
Administrative Assistant I	1	1	1	1
Community Services Officer	3	4	4	4
Lead Police Records Specialist	1	1	-	-
Police Administrative Technician	-	-	1	1
Police Records Clerks	3	3	4	4
Police Records Supervisor	1	1	-	-
Property Evidence Technician	2	2	2	2
Administrative Support Tech	1	1	1	1
Administrative Assistant II	1	1	1	1
Victim Services Specialist	1	1	1	1
<b>Total Non-Sworn</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>15</b>
<b>Total</b>	<b>106</b>	<b>109</b>	<b>109</b>	<b>109</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 33,340</b>	<b>\$ 43,557</b>	<b>\$ 59,133</b>	<b>\$ 59,133</b>

# Police

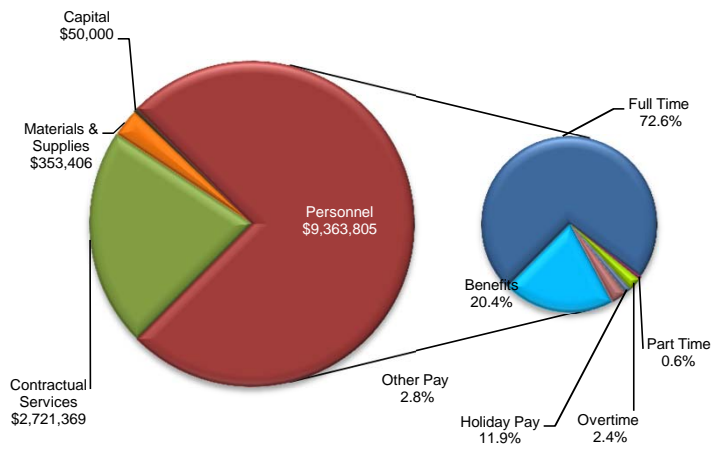
## Police Highlights

No significant changes for FY 2015.

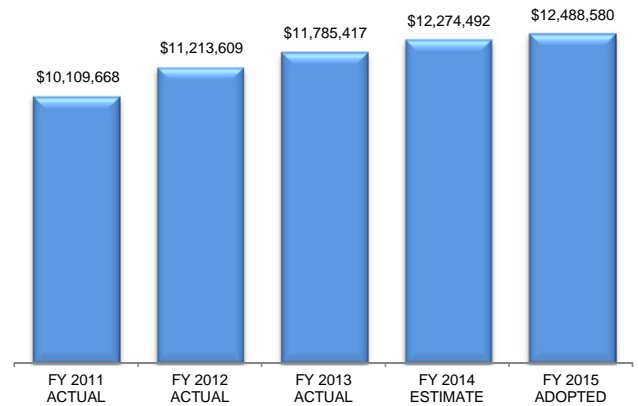
### Police Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Expenditures</b>					
Personnel	\$ 8,852,798	\$ 9,148,813	\$ 9,146,353	\$ 9,363,805	2%
Contractual Services	2,708,569	2,651,810	2,742,639	2,721,369	-1%
Materials & Supplies	201,180	349,406	352,500	353,406	0%
Capital	22,870	35,000	33,000	50,000	52%
<b>Total Expenditures</b>	<b>\$ 11,785,417</b>	<b>\$ 12,185,029</b>	<b>\$ 12,274,492</b>	<b>\$ 12,488,580</b>	<b>2%</b>

Police Budget Summary



Police Expenditures



# Fire-EMS

**Function:** To respond to the public safety needs of the community with skill and compassion.

		<b>Fire Staffing Summary</b>			
		<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>Full Time Positions</b>					
<b>Sworn</b>					
Fire Chief		1	1	1	1
Fire Division Chief		3	3	3	3
Battalion Chief		3	3	3	3
Fire Captain		15	15	15	15
Fire Engineer		21	21	21	21
Community Risk Reduction Officer I		3	5	7	2
Community Risk Reduction Officer II		1	1	-	5
Firefighter		27	27	21	25
Firefighter Trainee		-	-	6	2
	<b>Total Sworn</b>	<b>74</b>	<b>76</b>	<b>77</b>	<b>77</b>
<b>Non-Sworn</b>					
Administrative Secretary		1	1	1	-
Administrative Assistant II		-	-	-	1
GIS Analyst/Records Specialist		-	1	1	1
Secretary II		1	-	-	-
	<b>Total Non-Sworn</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
	<b>Total</b>	<b>76</b>	<b>78</b>	<b>79</b>	<b>79</b>
<b>Part Time Employees (Budget)</b>		\$ -	\$ -	\$ -	\$ -

# Fire-EMS

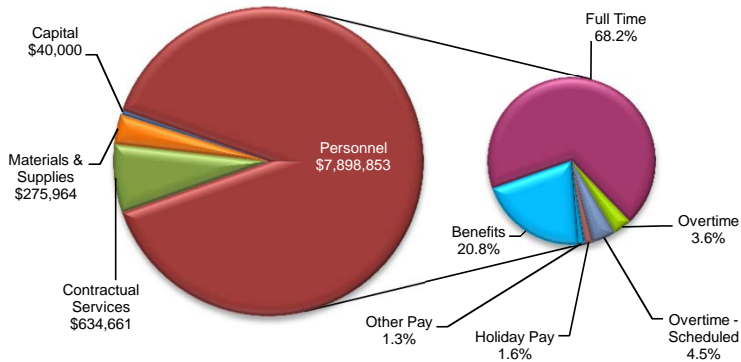
## Fire-EMS Highlights

Casper Fire-EMS Department is discontinuing the dive recovery portion of its Water Rescue Program. While safety and risk versus reward analysis are the main reasons for change, the cost for ongoing certification training and equipment testing is significant. In addition, a Community Risk Reduction Officer position will be cut through attrition base on sales tax revenues continuing to decline. The fire department will begin to encourage fire alarm users to repair malfunctioning alarm by assessing a fee after the second false fire alarm in a calendar year.

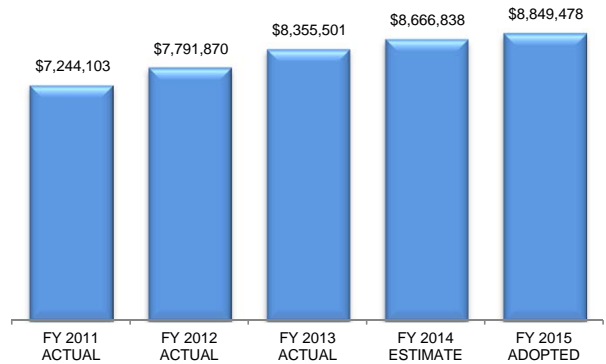
### Fire Budget Summary

Expenditures	FY 2013	FY 2014	FY 2014	FY 2015	% ▲
	ACTUAL	REVISED	ESTIMATE	ADOPTED	
Personnel	\$ 7,497,252	\$ 7,734,229	\$ 7,754,998	\$ 7,898,853	2%
Contractual Services	641,222	600,914	617,049	634,661	3%
Materials & Supplies	184,824	261,791	265,791	275,964	4%
Other	-	-	-	-	0%
Capital	32,203	40,000	29,000	40,000	38%
<b>Total Expenditures</b>	<b>\$ 8,355,501</b>	<b>\$ 8,636,934</b>	<b>\$ 8,666,838</b>	<b>\$ 8,849,478</b>	<b>2%</b>

Fire Budget Summary



Fire Expenditures





# Engineering

**Function:** To enhance community livability by providing stewardship of the public infrastructure and community environment through professional oversight of infrastructure construction projects and management of infrastructure impacts.

## Engineering Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Administrative Analyst	1	1	1	-
Administrative Secretary	1	1	1	-
Administrative Services Tech	-	-	-	1
Administrative Assistant II	-	-	-	1 *
Associate Engineer	3	3	3	3
City Engineer	1	1	1	1
City Surveyor	1	1	1	1
Engineering Technician I	2	2	2	1 **
Engineering Technician II	2	2	2	2
Public Services Director	1	1	1	1
Asst Public Services Director	-	-	-	1 *
Secretary II	1	1	1	-
Infrastructure Inspector	-	1	1	-
<b>Total</b>	<b>13</b>	<b>14</b>	<b>14</b>	<b>12</b>

\*Administrative Assistant II position transferred from Streets, Asst Public Services Director position transferred from Water Fund. These positions along with the Public Services Director position, are partially funded via Admin Fees charged to the Utility Enterprise Funds.

\*\*Transferred (1) Engineering Technician I position to Water Fund.

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

# Engineering

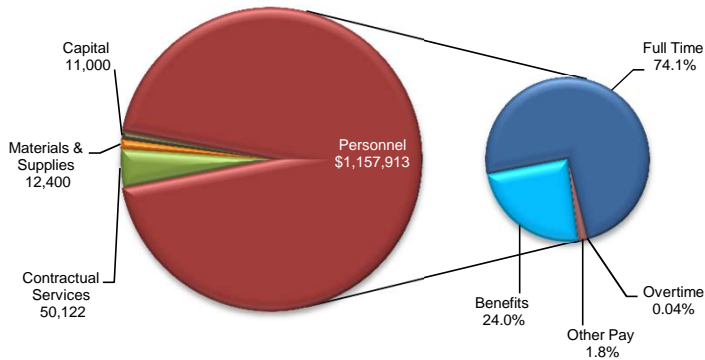
## Engineering Highlights

This cost center is projected to increase 7% in FY 2015 from the FY 2014 Estimate. The city surveyor position has been re-budgeted for FY 2015. Engineering will be managing capital projects in FY 2015 currently estimated at \$45,931,068.

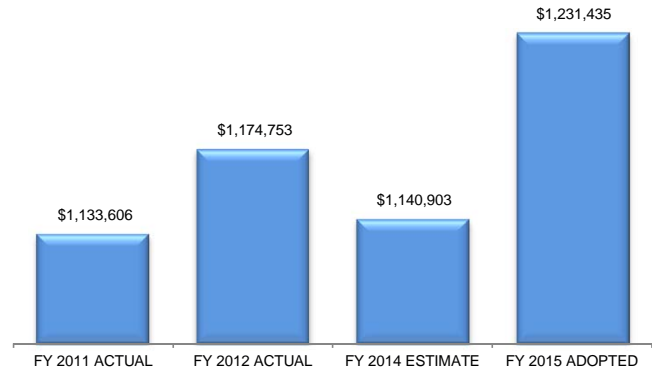
### Engineering Budget Summary

	<b>FY 2013 ACTUAL</b>	<b>FY 2014 REVISED</b>	<b>FY 2014 ESTIMATE</b>	<b>FY 2015 ADOPTED</b>	<b>% ▲</b>
<b>Expenditures</b>					
Personnel	\$ 1,021,127	\$ 1,263,251	\$ 1,050,894	\$ 1,157,913	10%
Contractual Services	60,137	66,369	67,349	50,122	-26%
Materials & Supplies	10,474	14,517	12,660	12,400	-2%
Capital	22,866	26,400	10,000	11,000	10%
<b>Total Expenditures</b>	<b>\$ 1,114,604</b>	<b>\$ 1,370,537</b>	<b>\$ 1,140,903</b>	<b>\$ 1,231,435</b>	<b>8%</b>

Engineering Budget Summary



Engineering Expenditures



# Streets

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

## Streets Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
<b>Streets Program</b>				
Streets Manager	1	1	1	1
Street Supervisor II	2	2	3	3
Secretary II	-	-	1	- *
Equipment Operator I	11	11	12	11 *
Equipment Operator II	14	13	12	12
Division Crew Chief	-	1	-	-
<b>Total</b>	<b>28</b>	<b>28</b>	<b>29</b>	<b>27</b>

\*Equipment Operator I vacancy not budgeted in FY 2015; moved Secretary II position to Engineering

<b>Part Time Employees (Budget)</b>	\$	-	\$	-	\$	-	\$	-
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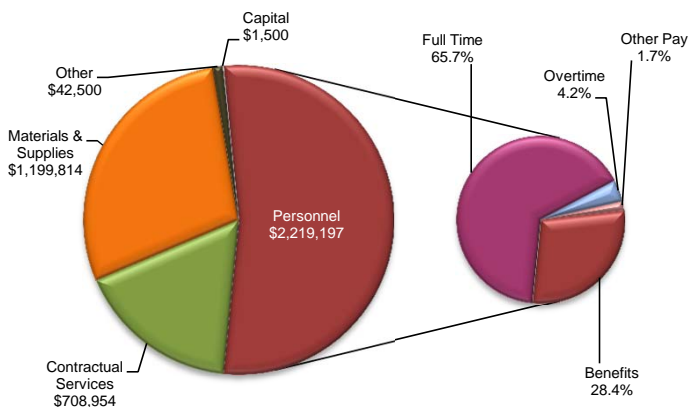
## Streets Highlights

Projected expenditures represent a 10% increase in the FY 2015 budget from the FY 2014 Estimate. Due to the reorganization in this division some line items in this cost center were merged with their requisite line items from the Traffic cost center. The sewer and storm water operations have been merged with the goal of increasing the emphasis on storm water maintenance.

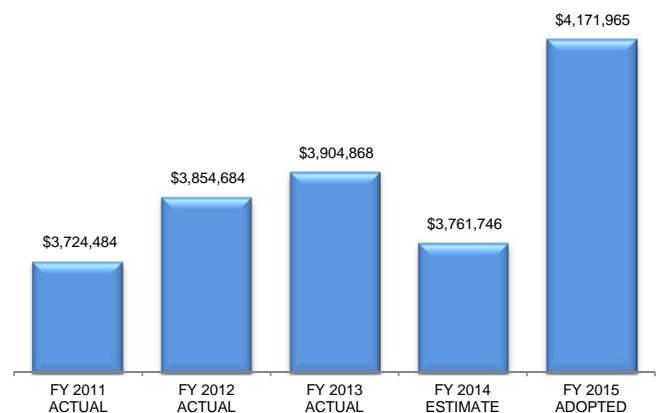
## Streets Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Expenditures</b>					
Personnel	\$ 2,184,187	\$ 2,423,590	\$ 2,057,353	\$ 2,219,197	8%
Contractual Services	764,590	648,929	641,799	708,954	10%
Materials & Supplies	924,607	1,311,136	1,033,194	1,199,814	16%
Other	26,937	48,426	20,000	42,500	113%
Capital	4,547	11,000	9,400	1,500	-84%
<b>Total Expenditures</b>	<b>\$ 3,904,868</b>	<b>\$ 4,443,081</b>	<b>\$ 3,761,746</b>	<b>\$ 4,171,965</b>	<b>11%</b>

Streets Budget Summary



Streets Expenditures



# Traffic

**Function:** To maintain City-owned traffic signals, traffic signs, and street signs.

## Traffic Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Traffic Maintenance Supervisor	1	1	1	-
Lead Signal Tech	-	-	-	1
Traffic Technician II	4	4	4	-
Signal Tech	-	-	-	2
Equipment Operator I	-	-	-	1 *
Signal Electrical Tech II	1	1	1	-
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>4</b>

\*Two (2) Equipment Operator vacancies not budgeted in FY 2015

<b>Part Time Employees (Budget)</b>	\$ 22,809	\$ 20,378	\$ 30,750	\$ 10,250
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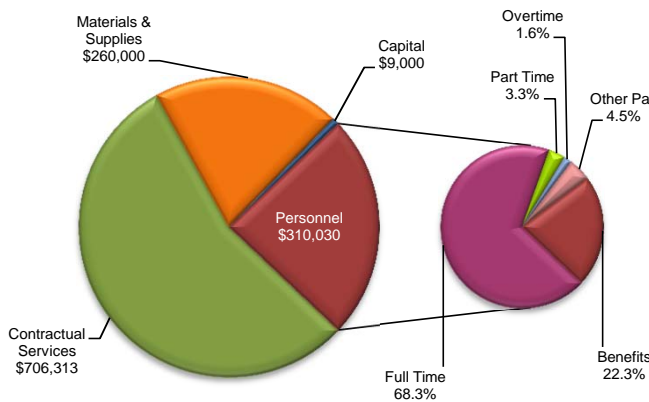
## Traffic Highlights

This budget represents a 1% increase over the FY 2014 Estimate. More outsourcing of the city's traffic signal repairs is planned as well as additional striping and sign replacement.

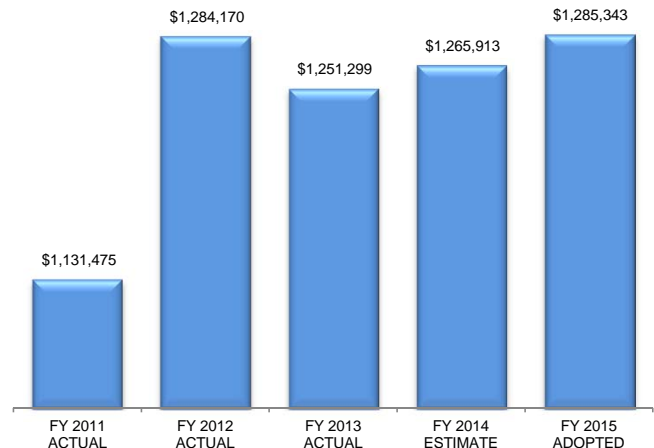
## Traffic Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Expenditures</b>					
Personnel	\$ 402,088	\$ 462,377	\$ 413,693	\$ 310,030	-25%
Contractual Services	660,768	757,927	643,113	706,313	10%
Materials & Supplies	181,852	217,721	205,907	260,000	26%
Other	-	-	-	-	0%
Capital	6,591	3,500	3,200	9,000	181%
<b>Total Expenditures</b>	<b>\$ 1,251,299</b>	<b>\$ 1,441,525</b>	<b>\$ 1,265,913</b>	<b>\$ 1,285,343</b>	<b>2%</b>

Traffic Budget Summary



Traffic Expenditures



# Cemetery

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

## Cemetery Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Cemetery Supervisor II	1	1	1	1
Equipment Operator I	2	2	2	2
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Part Time Employees (Budget)</b>	\$ 30,693	\$ 31,695	\$ 51,900	\$ 42,000

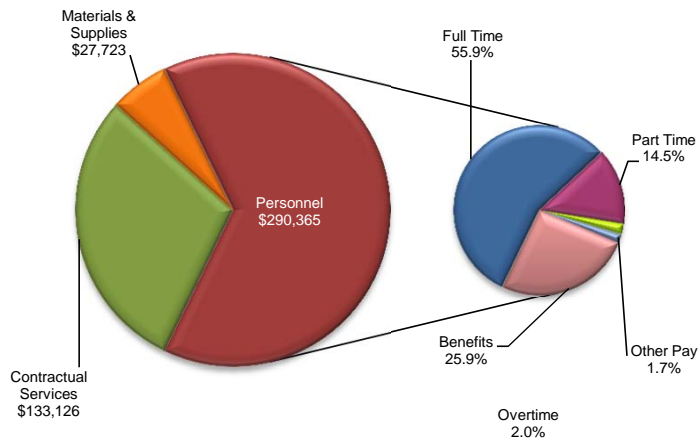
## Cemetery Highlights

The FY 2015 budget is projected to decrease 5% in expenditures. New software has been implemented to improve efficiency and accuracy of the record keeping system.

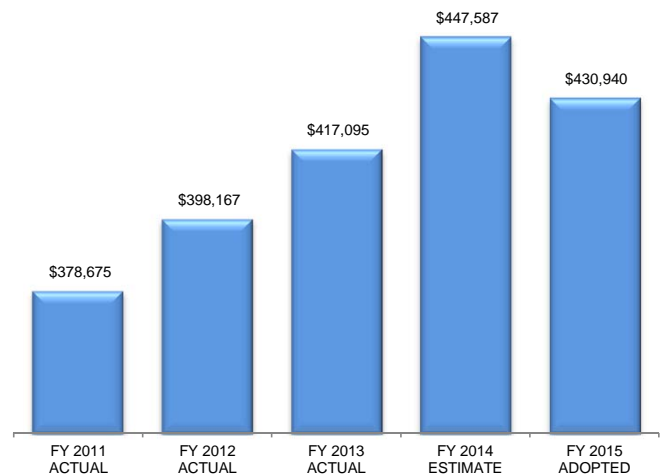
## Cemetery Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Expenditures</b>					
Personnel	\$ 260,902	\$ 292,530	\$ 286,738	\$ 290,365	1%
Contractual Services	132,123	132,423	133,126	116,575	-12%
Materials & Supplies	22,707	28,487	27,723	24,000	-13%
Capital	1,363	4,000	-	-	0%
<b>Total Expenditures</b>	<b>\$ 417,095</b>	<b>\$ 457,440</b>	<b>\$ 447,587</b>	<b>\$ 430,940</b>	<b>-4%</b>

Cemetery Budget Summary



Cemetery Expenditures



# Fort Caspar Museum

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

## Fort Caspar Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Museum Supervisor II	1	1	1	1
Museum Curator	2	2	2	2
Administrative Assistant II	1	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Part Time Employees (Budget)</b>	\$ 11,860	\$ 12,509	\$ 24,177	\$ 15,786

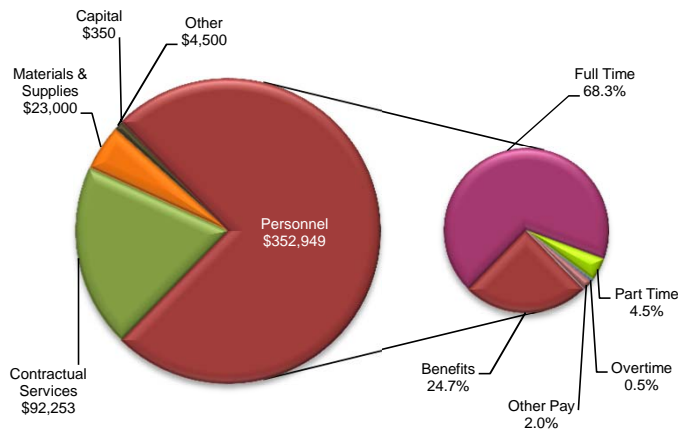
## Fort Caspar Museum Highlights

A new point of sale system has been installed in the Fort Caspar Gift Shop. Participation in the Natrona County School District Discover Program has continued.

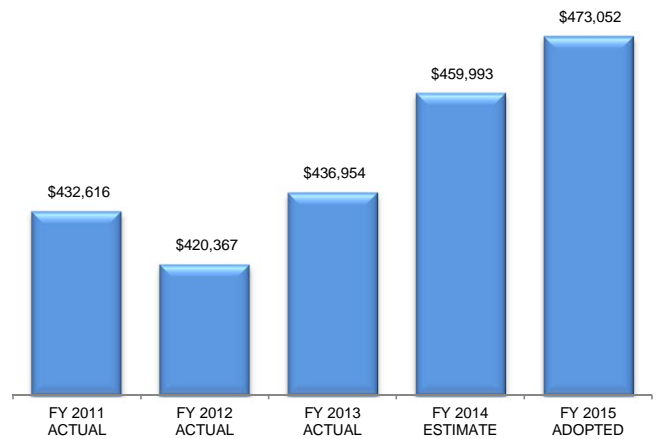
## Fort Caspar Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Expenditures</b>					
Personnel	\$ 298,087	\$ 336,530	\$ 326,034	\$ 352,949	8%
Contractual Services	80,383	85,820	82,583	92,253	12%
Materials & Supplies	38,946	36,700	31,542	23,000	-27%
Other	4,647	4,500	4,500	4,500	0%
Capital	14,891	22,500	15,334	350	-98%
<b>Total Expenditures</b>	<b>\$ 436,954</b>	<b>\$ 486,050</b>	<b>\$ 459,993</b>	<b>\$ 473,052</b>	<b>3%</b>

Fort Caspar Budget Summary



Fort Caspar Expenditures



# Parks

**Function:** To enhance community livability by providing stewardship of public parks and open spaces, drainage ways, athletic fields, trails, and beautification zones.

## Parks Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Parks Manager	1	1	1	1
Parks Crew Supervisor	2	2	2	-
Parks Supervisor II	2	2	3	3
Parks Crew Leader	-	-	-	1
Municipal Worker I	-	-	-	1
Municipal Worker II	8	8	8	8
Municipal Worker III	-	-	-	3
Grounds Technician	1	1	1	-
Equipment Operator II	1	1	1	1
Administrative Assistant II	1	1	1	1
Construction Maint Worker I	1	1	1	1
Parks and Recreation Technician	2	2	2	-
Special Projects Coordinator	1	1	-	-
Parks & Recreation Worker	-	-	2	2
<b>Total</b>	<b>20</b>	<b>20</b>	<b>22</b>	<b>22</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 81,928</b>	<b>\$ 89,644</b>	<b>\$ 119,554</b>	<b>\$ 106,108</b>

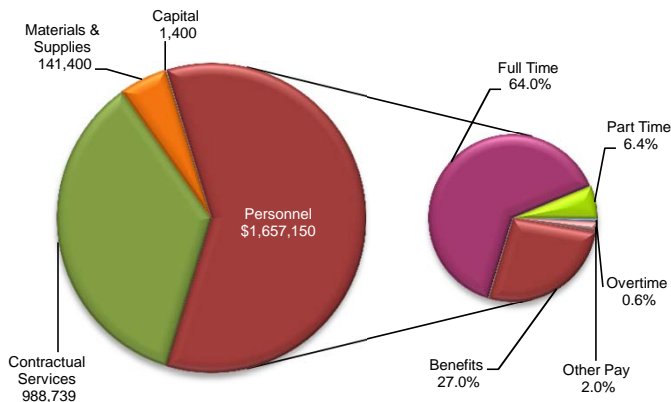
## Parks Highlights

Expenditures are expected to increase 2% in FY 2015. Five seasonal employees were moved into the Weed and Pest Fund. Other expenses were moved into the North Platte Park Trust within the Perpetual Care Fund.

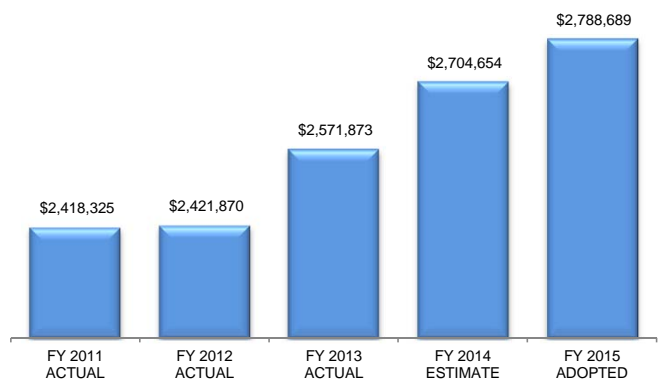
## Parks Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Expenditures</b>					
Personnel	\$ 1,401,856	\$ 1,515,259	\$ 1,558,657	\$ 1,657,150	6%
Contractual Services	1,052,033	980,547	938,087	988,739	5%
Materials & Supplies	117,934	209,330	207,910	141,400	-32%
Other	-	-	-	-	0%
Capital	50	-	-	1,400	100%
<b>Total Expenditures</b>	<b>\$ 2,571,873</b>	<b>\$ 2,705,136</b>	<b>\$ 2,704,654</b>	<b>\$ 2,788,689</b>	<b>3%</b>

**Parks Budget Summary**



**Parks Expenditures**



# Transfers Out

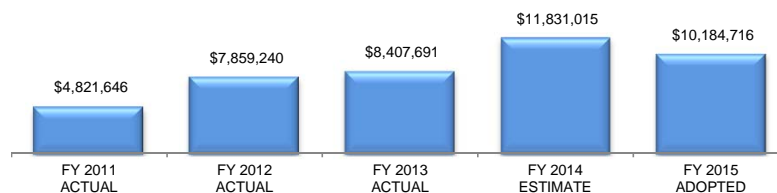
## Transfers Out Highlights

Included in transfers out is a transfer to the Perpetual Care Fund needed to supplement the interest earnings of the Operations Account. To simplify the transfer schedule, all operations funded by Perpetual Care interest earnings are now shown in that fund. The FY 2014 Estimate for the One-Time Transfer to the Property & Liability Fund is increased to cover the cost of the October Branch Clean-up in the event insurance does not cover these costs. Funding for a portion of personnel costs has been added for Community Development Block Grant. Overall operational funding from the General Fund to outside funds is down this year by 6%. One-Time Transfers for Property & Liability were increased for the FY 2014 Estimate and FY 2015 Proposed Budget for the Oct 2013 branch cleanup effort and to prefund Worker's Compensation.

Expenses	General Fund Transfers Out Budget				% ▲
	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	
<b>Transfers Out</b>					
<b>Transfers For One-Time Expenses</b>					
Capital Projects	\$ 1,835,359	\$ 3,917,700	\$ 3,917,700	\$ 2,985,743	-24%
Enterprise Funds	1,501,277	1,501,277	1,501,277	1,501,277	0%
Refuse - River Revival	230,372	-	-	-	0%
<b>Transfers for One-Time Expenses</b>	<b>\$ 3,567,008</b>	<b>\$ 5,418,977</b>	<b>\$ 5,418,977</b>	<b>\$ 4,487,020</b>	<b>-17%</b>
<b>Transfers for Operations</b>					
<b>Ongoing</b>					
Hogadon	\$ 294,095	\$ 376,040	\$ 411,282	\$ 371,408	-10%
Casper Recreation Center	-	-	-	-	0%
Community Development Block Grant	-	-	-	11,385	100%
Transit Services	402,360	232,589	232,589	239,576	3%
Metropolitan Planning Organization	87,220	112,621	112,621	66,317	-41%
Information Technology & GIS	593,790	669,735	672,871	573,333	-15%
Perpetual Care**	1,937,460	2,315,052	2,269,679	2,182,336	-4%
Metro Animal Control	731,439	748,135	737,507	759,030	3%
PSCC	735,237	872,845	872,845	882,709	1%
<b>Transfers for Operations - Ongoing</b>	<b>\$ 4,781,601</b>	<b>\$ 5,327,017</b>	<b>\$ 5,309,394</b>	<b>\$ 5,086,094</b>	<b>-4%</b>
<b>One-Time</b>					
Community Development Block Grant	\$ 31,000	\$ -	\$ -	\$ -	0%
Central Garage	22,135	17,602	17,602	14,052	-20%
Property & Liability Fund	4,144	632,748	1,083,251	596,377	-45%
Health Insurance Fund	1,803	1,791	1,791	1,173	-35%
<b>Transfers for Operations - One-Time</b>	<b>\$ 59,082</b>	<b>\$ 652,141</b>	<b>\$ 1,102,644</b>	<b>\$ 611,602</b>	<b>-45%</b>
<b>Total Transfers Out</b>	<b>\$ 8,407,691</b>	<b>\$ 11,398,135</b>	<b>\$ 11,831,015</b>	<b>\$ 10,184,716</b>	<b>-14%</b>
<b>Total Expenses</b>	<b>\$ 8,407,691</b>	<b>\$ 11,398,135</b>	<b>\$ 11,831,015</b>	<b>\$ 10,184,716</b>	<b>-14%</b>

\*\*Perpetual Care supports the Events Center, Aquatics, Recreation Center, Ice Arena, City Campus, and Buildings & Structures

## General Fund Transfers Out Expenditures





# Capital Funds

Capital Projects

Capital Equipment

One Cent #13 Sales Tax

One Cent #14 Sales Tax



# Capital Funds Summary

## Budget Summary by Category

### Capital Funds Summary by Category

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Taxes	\$ 18,694,128	\$ 15,000,000	\$ 20,368,000	\$ 12,600,000	-38%
Miscellaneous	2,071,698	2,502,167	2,600,196	2,083,850	-20%
Transfer In	11,794,263	22,063,790	23,841,554	15,542,678	-35%
Grants	2,682,269	6,691,524	4,017,052	6,424,572	60%
<b>Total Revenues</b>	<b>\$ 35,242,358</b>	<b>\$ 46,257,481</b>	<b>\$ 50,826,802</b>	<b>\$ 36,651,100</b>	<b>-28%</b>
<b>Expenditures</b>					
Contractual Services	\$ 570,443	\$ 797,850	\$ 766,686	\$ 744,500	-3%
Capital	17,263,368	48,145,835	34,060,670	27,006,981	-21%
Transfers Out	15,057,362	20,164,868	21,942,632	14,664,903	-33%
<b>Total Expenditures</b>	<b>\$ 32,891,173</b>	<b>\$ 69,108,553</b>	<b>\$ 56,769,988</b>	<b>\$ 42,416,384</b>	<b>-25%</b>
<b>Net All Capital Funds</b>	<b>\$ 2,351,185</b>	<b>\$ (22,851,072)</b>	<b>\$ (5,943,186)</b>	<b>\$ (5,765,284)</b>	<b>3%</b>

# Capital Funds Summary

## Budget Summary by Fund

	Capital Funds Summary by Fund				% ▲
	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	
<b>Capital Projects Fund</b>					
Revenues	\$ 11,562,203	\$ 30,158,851	\$ 29,346,514	\$ 22,901,600	-22%
Expenditures	12,945,552	43,558,836	30,529,440	24,923,374	-18%
Net	(1,383,349)	(13,399,985)	(1,182,926)	(2,021,774)	71%
<b>Capital Equipment Fund</b>					
Revenues	4,899,852	1,002,000	1,019,808	1,105,000	8%
Expenditures	4,282,536	5,030,279	3,977,180	2,093,107	-47%
Net	617,316	(4,028,279)	(2,957,372)	(988,107)	67%
<b>One Cent #13 Sales Tax Fund</b>					
Revenues	34,038	30,850	25,000	12,500	-50%
Expenditures	6,410,811	2,953,591	4,355,675	535,868	-88%
Net	(6,376,773)	(2,922,741)	(4,330,675)	(523,368)	88%
<b>One Cent #14 Sales Tax Fund</b>					
Revenues	18,746,265	15,030,500	20,400,200	12,632,000	-38%
Expenditures	9,216,994	17,565,847	17,907,693	14,864,035	-17%
Net	9,529,271	(2,535,347)	2,492,507	(2,232,035)	-190%
<b>Revenues- All Capital Funds</b>	35,242,358	46,257,481	50,826,802	36,651,100	-28%
<b>Expenditures- All Capital Funds</b>	32,891,173	69,108,553	56,769,988	42,416,384	-25%
<b>Net All Capital Funds</b>	\$ 2,351,185	\$ (22,851,072)	\$ (5,943,186)	\$ (5,765,284)	3%

# Capital Projects Fund

The Capital Projects Fund accounts for the funding and expenditures for construction or acquisition of major capital projects. Funding sources include the Optional One Percent Sales Tax, grants, proceeds from the occasional sale of property, and General Fund transfers.

## Capital Projects Budget Summary

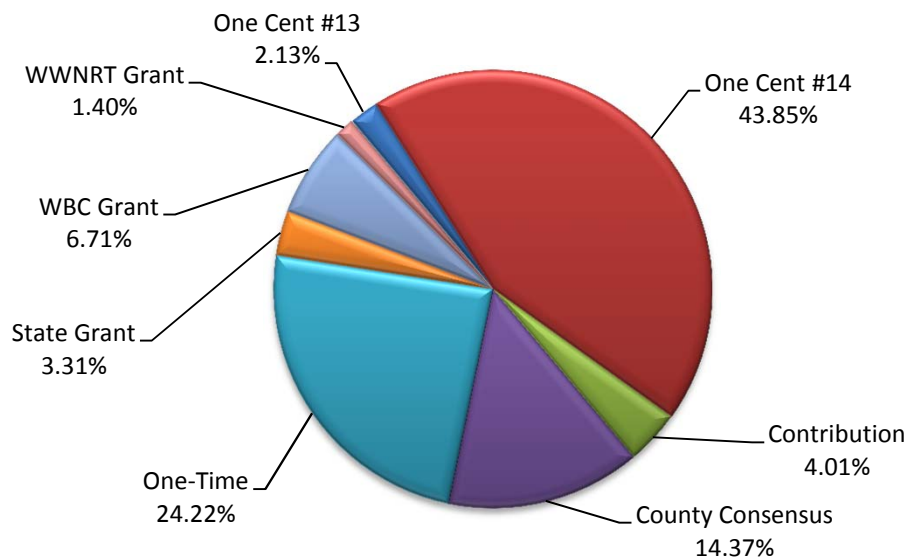
	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Miscellaneous	\$ 1,963,596	\$ 2,429,817	\$ 2,514,188	\$ 2,034,350	-19%
Transfer In	6,916,338	21,037,510	22,815,274	14,442,678	-37%
Grants	2,682,269	6,691,524	4,017,052	6,424,572	60%
<b>Total Revenues</b>	<b>\$ 11,562,203</b>	<b>\$ 30,158,851</b>	<b>\$ 29,346,514</b>	<b>\$ 22,901,600</b>	<b>-22%</b>
<b>Expenditures</b>					
Contractual Services	\$ -	\$ 8,000	\$ 7,708	\$ 8,000	4%
Capital	12,945,552	43,515,556	30,486,452	24,915,374	-18%
Transfers Out	-	35,280	35,280	-	-100%
<b>Total Expenditures</b>	<b>\$ 12,945,552</b>	<b>\$ 43,558,836</b>	<b>\$ 30,529,440</b>	<b>\$ 24,923,374</b>	<b>-18%</b>
<b>Net Capital Projects Fund</b>	<b>\$ (1,383,349)</b>	<b>\$ (13,399,985)</b>	<b>\$ (1,182,926)</b>	<b>\$ (2,021,774)</b>	<b>71%</b>
			Actual Reserves on June 30, 2013	\$ 8,729,052	
			Projected Reserves on June 30, 2014	\$ 7,546,126	
			Projected Reserves on June 30, 2015	\$ 5,524,352	

# FY15 Capital Projects

Project Name	Type	Category of Project	Funding Source	Funding Amount
<b>FY 2015 PROJECTS REBUDGETED FROM PREVIOUS BUDGET YEARS**</b>				
Roof Replacements & Repairs	Replacement	Buildings	1% #14	140,514
Hall of Justice Maintenance- Ongoing	Replacement	Buildings	One-Time	100,000
Fire Station #2 Replacement	Replacement	Fire	1% #13	42,569
Comprehensive Plan Update	Replacement	General Admin	One-Time	50,000
WBC Grant Downtown Restrooms	Replacement	General Admin	WBC Grant	171,180
Downtown Public Restrooms	Replacement	General Admin	1% #13	137,316
Casper Mtn Ski Patrol Hut	New	Leisure	1% #14	165,936
Mike Sedar Pool Reconstruction	Replacement	Leisure	One-Time	507,000
Raw Water Irrigation Project	New	Parks	One-Time	124,037
Raw Water Irrigation Project	New	Parks	1% #13	349,000
Platte River Parkway Project	New	Parks	1% #14	150,000
Robertson Road Trail Extension	New	Parks	1% #14	10,225
Robertson Road Trail Extension	New	Parks	State Grant	336,000
Raw Water Irrigation Project	Replacement	Parks	County Consensus	180,000
Raw Water Irrigation Project	Replacement	Parks	State Grant	487,600
Platte River Restoration Project	Replacement	Stormwater	One-Time	237,085
Platte River Restoration Project	Replacement	Stormwater	WWNRT Grant	349,792
Midwest, Poplar to David Street	Replacement	Streets	One-Time	1,000,000
Yellowstone Highway	Replacement	Streets	One-Time	5,000
Casper Legion Baseball	New	Outside Group	One-Time	83,820
NIC Museum Bldg Improvements	Replacement	Outside Group	1% #14	232,000

\*\* Funding for all projects, except grant funded and one percent sales tax funded projects, has already been transferred in to the Capital Projects Fund in prior years.

## Capital Funding Sources



# FY15 Capital Projects

Project Name	Type	Category of Project	Funding Source	Funding Amount
<b>NEW PROJECTS BUDGETED FOR FY 2014</b>				
Energy Conservation Projects	Replacement	Buildings	1% #14	263,482
Building Repairs	Replacement	Buildings	1% #14	100,000
ADA Compliance – Ongoing	Replacement	Buildings	One-Time	10,000
City Facilities Parking Lot Improvements	Replacement	Buildings	One-Time	200,000
Lifesteps Campus Improvements	Replacement	Buildings	One-Time	400,000
Leased Facilities Capital Improvements	New	Buildings	One-Time	50,000
Financial Software Upgrade	Replacement	General Admin	One-Time	186,925
CEC Second Sheet of Ice	New	Leisure	One-Time	1,600,000
CEC Second Sheet of Ice	New	Leisure	Contribution	1,000,000
Leisure Services Facilities Ongoing	New	Leisure	One-Time	200,000
Rec Center Renovation	Replacement	Leisure	County Consensus	1,400,000
Marion Kreiner Pool Upgrades	Replacement	Leisure	1% #14	190,550
Aquatic Center Upgrades	Replacement	Leisure	1% #14	209,000
Washington Park Pool Upgrades	Replacement	Leisure	1% #14	616,774
Golf Cart Replacement	Replacement	Leisure	One-Time	150,000
Ice Arena Rubber Flooring Replacement	Replacement	Leisure	One-Time	120,000
Hogadon Water System Injector	Replacement	Leisure	One-Time	10,000
CEC Scoreboard Replacement	Replacement	Leisure	County Consensus	1,000,000
Park Improvements	Replacement	Parks	1% #14	949,687
Rails to Trails Reg. Detention Pond	Replacement	Stormwater	1% #14	350,000
Stormwater Project	Replacement	Stormwater	1% #14	470,000
Platte River Restoration	Replacement	Stormwater	County Consensus	1,000,000
Platte River Restoration	Replacement	Stormwater	WBC Grant	500,000
Walkability Improvements – Ongoing	New	Streets	One-Time	300,000
Pavement Management Program (Street)	Replacement	Streets	One-Time	500,000
Residential Streets	Replacement	Streets	1% #14	600,000
Collectors & Arterials	Replacement	Streets	1% #14	3,000,000
Midwest Poplar to Spruce	Replacement	Streets	WBC Grant	1,000,000
Midwest, Poplar to David Street	Replacement	Streets	1% #14	3,027,899
PSD 900 MHz System (Traffic Signals)	Replacement	Traffic	One-Time	200,000
Traffic Signal Upgrade	Replacement	Traffic	1% #14	450,000
Boys & Girls Club Funding	Replacement	Outside Group	1% #13	1,983

Investment Fees

8,000

**Total Expenditures in Capital Projects Fund \$ 24,923,374**

## Capital Equipment Fund

The Capital Equipment Fund accounts for funding and expenditures related to the acquisition of major capital equipment, with the majority of the funding derived from grants, the Optional One Cent Sales Tax, and one-time monies such as mineral taxes transferred from the General Fund.

### Capital Equipment for FY 2015

Operating Area	Type	Description of Capital Equipment	FY 2015 Expenditure
IT/City Manager	New	Bring Your Own Device	\$ 18,150
IT/City Manager	New	Network Software Maintenance	126,850
IT/City Manager	New	City-wide Door Control Solution	100,000
IT/City Manager	Replacement	Fire Suppression Server Room Upgr	32,500
IT/City Manager	Replacement	Wireless System Upgrade	160,000
IT/City Manager	Replacement	Network Hardware	170,000
IT/City Manager	Replacement	Fiber Optic Network Study	50,000
IT/City Manager	Replacement	GEMS Server Replacement	30,000
Police	Replacement	Ongoing Vehicle/Equipment	621,307
Fire	Replacement	Miscellaneous Equipment	46,800
Code Enforcement	Replacement	Replace Pickup w/Hybrid	25,000
Streets	Replacement	Air Compressor	15,000
Streets	Replacement	Dump Trucks (2)	300,000
Streets	Replacement	Skid Steer	80,000
Cemetery	Replacement	Turf Mower	15,000
Ice Arena	Replacement	Rental Skates	8,000
Hogadon	Replacement	Snow Guns	160,000
Casper Events Center	Replacement	Snow Removal Equipment	70,000
Casper Recreation Center	Replacement	Copy Machine	11,000
Parks	Replacement	Mowers	52,000
<b>All Capital Equipment Expenditures</b>			<b>\$ 2,091,607</b>
Investment Fees			1,500
<b>All Fund Expenditures</b>			<b>\$ 2,093,107</b>

# Capital Equipment Fund

## Capital Equipment Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Miscellaneous	\$ 21,927	\$ 11,000	\$ 28,808	\$ 5,000	-83%
Transfer In	4,877,925	991,000	991,000	1,100,000	11%
<b>Total Revenues</b>	<b>\$ 4,899,852</b>	<b>\$ 1,002,000</b>	<b>\$ 1,019,808</b>	<b>\$ 1,105,000</b>	<b>8%</b>
<b>Expenditures</b>					
Contractual Services	\$ -	\$ -	\$ 2,962	\$ 1,500	-49%
Capital	4,282,536	4,630,279	3,574,218	2,091,607	-41%
Transfers Out	-	400,000	400,000	-	-100%
<b>Total Expenditures</b>	<b>\$ 4,282,536</b>	<b>\$ 5,030,279</b>	<b>\$ 3,977,180</b>	<b>\$ 2,093,107</b>	<b>-47%</b>
<b>Net Capital Equipment Fund</b>	<b>\$ 617,316</b>	<b>\$ (4,028,279)</b>	<b>\$ (2,957,372)</b>	<b>\$ (988,107)</b>	<b>67%</b>
			Actual Reserves on June 30, 2013	\$ 4,978,829	
			Projected Reserves on June 30, 2014	\$ 2,021,457	
			Projected Reserves on June 30, 2015	\$ 1,033,350	



## Optional One Cent #13 Sales Tax Fund

This fund accounts for the revenue and expenditures of the Optional One Cent #13 sales tax. The four year tax period for Optional One Cent #13 began in FY 2007 and ended in FY 2011. The #13 denotes that this is the 13th funding period the optional sales tax has been approved by voter referendum.

### Optional One Cent #13 Sales Tax Fund Highlights and Issues for FY 2015

Projects and programs to be funded in FY 2015 by Optional One Cent #13 Sales Tax include:

	<b>Adopted Budget for FY 2015</b>
Investment Fees	\$ 5,000
<b>Transfers to Other Funds</b>	
<b>Capital Projects Fund for the Following Projects:</b>	
Downtown Public Restrooms	137,316
Fire Station #2 Replacement	42,569
Raw Water Irrigation Project	349,000
Boys & Girls Club Funding	1,983
<b>Total Expenditures</b>	<b>\$ 535,868</b>

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

	<b>FY 2013 ACTUAL</b>	<b>FY 2014 REVISED</b>	<b>FY 2014 ESTIMATE</b>	<b>FY 2015 ADOPTED</b>	<b>% ▲</b>
<b>Revenues</b>					
Miscellaneous	\$ 34,038	\$ 30,850	\$ 25,000	\$ 12,500	-50%
<b>Total Revenues</b>	<b>\$ 34,038</b>	<b>\$ 30,850</b>	<b>\$ 25,000</b>	<b>\$ 12,500</b>	<b>-50%</b>
<b>Expenditures</b>					
Contractual Services	\$ -	\$ -	\$ 11,935	\$ 5,000	-58%
Transfers Out	6,410,811	2,953,591	4,343,740	530,868	-88%
<b>Total Expenditures</b>	<b>\$ 6,410,811</b>	<b>\$ 2,953,591</b>	<b>\$ 4,355,675</b>	<b>\$ 535,868</b>	<b>-88%</b>
<b>Net One Cent #13 Fund</b>	<b>\$ (6,376,773)</b>	<b>\$ (2,922,741)</b>	<b>\$ (4,330,675)</b>	<b>\$ (523,368)</b>	<b>88%</b>
			Actual Reserves on June 30, 2013	\$ 8,906,859	
			Projected Reserves on June 30, 2014	\$ 4,576,184	
			Projected Reserves on June 30, 2015	\$ 4,052,816	

# Optional One Cent #14 Sales Tax Fund

period for One Cent #14 began in FY 2011 will end in FY 2015. The One Cent #14 is active from March 2011 to February 2015. The #14 denotes that this is the 14th funding period the optional sales tax has been approved by voter referendum.

## Optional One Cent #14 Sales Tax Fund Highlights and Issues for FY 2015

Projects and programs to be funded in FY 2015 by Optional One Cent #14 Sales Tax include:

	<b>FY15 Adopted</b>
Investment Fees	\$ 5,000
<b>Outside Agencies</b>	
Economic Development	400,000
Platte River Parkway Trust- Operations	50,000
Natrona County Public Library	275,000
<b>Transfers to Other Funds</b>	
<b>Capital Projects Fund for the Following Projects:</b>	
Roof Replacements & Repairs	140,514
Casper Mtn Ski Patrol Hut	165,936
Platte River Parkway Project	150,000
Robertson Road Trail Extension	10,225
NIC Museum Bldg Improvements	232,000
Energy Conservation Projects - Parking Lot and Parks Lighting to LED	263,482
Building Repairs	100,000
Marion Kreiner Pool Upgrades	190,550
Aquatic Center Upgrades	209,000
Washington Park Pool Upgrades	616,774
Park Improvements	949,687
Rails to Trails Regional Detention Pond	350,000
Stormwater Project	470,000
Residential Streets	600,000
Collectors & Arterials	3,000,000
Midwest Poplar to David Street	3,027,899
Traffic Signal Upgrade	450,000
Total Transfer to Capital Projects Fund:	10,926,067
<b>Capital Equipment Fund for the Following Projects:</b>	
Information Technology Replacement	32,500
Police Vehicle & Equipment Replacement	620,700
Fire Equipment Replacement	46,800
Streets Equipment Replacement	95,000
Parks & Cemetery Equipment Replacement	67,000
Ice Arena Equipment Replacement	8,000
Casper Events Center Equipment Replacement	70,000
Hogadon Equipment Replacement	160,000
Total Transfer to Capital Equipment:	1,100,000
<b>Aquatics Fund for Operations</b>	223,000
<b>General Fund for Community Action Partnership</b>	175,000
<b>Transit Fund for Enhanced CATC and The Bus Service</b>	209,968
<b>Water Fund for Capital Replacement</b>	1,500,000
<b>Total Expenditures</b>	<b>\$ 14,864,035</b>

# Optional One Cent #14 Sales Tax Fund

## Optional One Cent # 14 Sales Tax Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Taxes	\$ 18,694,128	\$ 15,000,000	\$ 20,368,000	\$ 12,600,000	-38%
Miscellaneous	52,137	30,500	32,200	32,000	-1%
<b>Total Revenues</b>	\$ 18,746,265	\$ 15,030,500	\$ 20,400,200	\$ 12,632,000	-38%
<b>Expenditures</b>					
Contractual Services	\$ 570,443	\$ 789,850	\$ 744,081	\$ 730,000	-2%
Transfers Out	8,646,551	16,775,997	17,163,612	14,134,035	-18%
<b>Total Expenditures</b>	\$ 9,216,994	\$ 17,565,847	\$ 17,907,693	\$ 14,864,035	-17%
<b>Net One Cent #14 Fund</b>	\$ 9,529,271	\$ (2,535,347)	\$ 2,492,507	\$ (2,232,035)	-190%

Actual Reserves on June 30, 2013 \$ 26,995,674

Projected Reserves on June 30, 2014 \$ 29,488,181

Projected Reserves on June 30, 2015 \$ 27,256,146



# All Enterprise Funds Consolidated



# All Enterprise Funds Consolidated

## Utility, Leisure, and Other Enterprise Funds Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 38,705,817	\$ 38,532,577	\$ 38,637,557	\$ 41,534,951	7%
Miscellaneous	1,347,245	1,547,656	1,449,960	1,441,520	-1%
Transfer In	4,750,307	5,521,177	5,640,103	5,364,501	-5%
Other/ Non-Operating Revenue	-	-	-	-	0%
System Development Charges	667,511	685,000	677,780	720,000	6%
Grants	170,348	2,757,000	2,617,626	6,697,500	156%
<b>Total Revenues</b>	<b>\$ 45,641,228</b>	<b>\$ 49,043,410</b>	<b>\$ 49,023,026</b>	<b>\$ 55,758,472</b>	<b>14%</b>
<b>Expenditures</b>					
Personnel	\$ 11,687,678	\$ 13,065,492	\$ 12,889,404	\$ 12,735,636	-1%
Contractual Services	12,757,723	14,425,243	14,294,179	14,734,518	3%
Materials & Supplies	7,338,921	7,794,251	7,853,223	8,214,715	5%
Other	6,370,294	6,447,775	6,433,579	6,335,456	-2%
Capital	5,989,735	19,735,543	18,042,970	21,336,575	18%
Transfers Out	-	-	-	-	0%
<b>Total Expenditures</b>	<b>\$ 44,144,351</b>	<b>\$ 61,468,304</b>	<b>\$ 59,513,355</b>	<b>\$ 63,356,900</b>	<b>6%</b>
<b>Net All Enterprise Funds</b>	<b>\$ 1,496,877</b>	<b>\$(12,424,894)</b>	<b>\$(10,490,329)</b>	<b>\$ (7,598,428)</b>	<b>28%</b>

# Utility Enterprise Funds

Water Distribution

Water Treatment Plant

Sewer

Wastewater Treatment Plant

Refuse Collection

Balefill



# Utility Enterprise Funds

## Budget Summary by Category

### Utility Enterprise Funds Budget Summary by Category

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 34,551,817	\$ 33,984,148	\$ 34,215,677	\$ 36,786,195	8%
Miscellaneous	1,003,371	1,172,711	1,085,849	1,070,714	-1%
Transfer In	2,729,787	3,001,277	3,001,277	3,001,277	0%
Other/ Non-Operating Revenue	-	-	-	-	0%
System Development Charges	667,511	685,000	677,780	720,000	6%
Grants	170,348	2,757,000	2,617,626	6,697,500	156%
<b>Total Revenues</b>	<b>\$ 39,122,834</b>	<b>\$ 41,600,136</b>	<b>\$ 41,598,209</b>	<b>\$ 48,275,686</b>	<b>16%</b>
<b>Expenditures</b>					
Personnel	\$ 7,372,104	\$ 8,459,069	\$ 8,227,310	\$ 8,040,113	-2%
Contractual Services	10,591,966	12,336,280	12,164,484	12,596,389	4%
Materials & Supplies	6,752,128	7,174,589	7,284,561	7,642,764	5%
Other	6,327,698	6,425,150	6,411,154	6,330,646	-1%
Capital	5,870,749	19,563,343	17,941,088	21,274,525	19%
Transfers Out	-	-	-	-	0%
<b>Total Expenditures</b>	<b>\$ 36,914,645</b>	<b>\$ 53,958,431</b>	<b>\$ 52,028,597</b>	<b>\$ 55,884,437</b>	<b>7%</b>
<b>Net All Utility Enterprise Funds</b>	<b>\$ 2,208,189</b>	<b>\$(12,358,295)</b>	<b>\$(10,430,388)</b>	<b>\$ (7,608,751)</b>	<b>27%</b>



# Utility Enterprise Funds

## Budget Summary by Fund

### Utility Enterprise Funds Budget Summary by Fund

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Water</b>					
Revenues	\$ 16,334,576	\$ 15,041,176	\$ 16,051,027	\$ 19,215,400	20%
Expenditures	13,804,740	21,573,865	22,495,300	20,192,303	-10%
Net	2,529,836	(6,532,689)	(6,444,273)	(976,903)	85%
<b>Water Treatment Plant Operations Fund</b>					
Revenues	2,503,419	2,739,407	2,588,851	2,703,018	4%
Expenditures	2,503,419	2,739,407	2,588,851	2,703,018	4%
Net	-	-	-	-	0%
<b>Sewer</b>					
Revenues	4,640,538	4,765,543	4,936,222	5,312,917	8%
Expenditures	4,767,475	6,394,595	6,315,896	5,785,641	-8%
Net	(126,937)	(1,629,052)	(1,379,674)	(472,724)	66%
<b>Wastewater Treatment Plant</b>					
Revenues	3,673,168	6,810,510	5,784,914	5,480,134	-5%
Expenditures	4,413,121	10,222,054	7,488,257	7,241,577	-3%
Net	(739,953)	(3,411,544)	(1,703,343)	(1,761,443)	3%
<b>Refuse Collection</b>					
Revenues	5,689,133	5,722,813	5,851,200	6,326,424	8%
Expenditures	5,842,694	6,496,184	6,338,185	8,810,823	39%
Net	(153,561)	(773,371)	(486,985)	(2,484,399)	410%
<b>Balefill</b>					
Revenues	6,282,000	6,520,687	6,385,995	9,237,793	45%
Expenditures	5,583,196	6,532,326	6,802,108	11,151,075	64%
Net	698,804	(11,639)	(416,113)	(1,913,282)	360%
<b>Revenues- All Utility Enterprise</b>	39,122,834	41,600,136	41,598,209	48,275,686	16%
<b>Expenditures- All Utility Enterprise</b>	36,914,645	47,426,105	45,226,489	55,884,437	24%
<b>Net All Utility Enterprise</b>	\$ 2,208,189	\$ (12,358,295)	\$ (10,430,388)	\$ (7,608,751)	27%

# Water Distribution Fund

## Income Statement

(Budget Basis)

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b><u>Operating Activity</u></b>					
<b>Revenues</b>					
Charges for Services	\$ 13,600,189	\$ 12,255,101	\$ 12,330,589	\$ 12,769,404	4%
Administration/Management Fees	86,714	178,578	178,578	138,499	-22%
<b>Total Revenues</b>	<b>13,686,903</b>	<b>12,433,679</b>	<b>12,509,167</b>	<b>12,907,903</b>	<b>3%</b>
<b>Expenses</b>					
Personnel Services	2,270,018	2,741,429	2,583,364	2,147,361	-17%
Contractual	1,661,194	2,170,561	2,165,173	2,460,604	14%
Materials & Supplies	5,219,628	5,385,190	5,625,800	5,723,111	2%
PILT & Franchise Fee	590,497	590,497	590,497	590,497	0%
Depreciation	800,000	800,000	800,000	800,000	0%
<b>Total Expenses</b>	<b>10,541,337</b>	<b>11,687,677</b>	<b>11,764,834</b>	<b>11,721,573</b>	<b>0%</b>
<b>Operating Income (Loss)</b>	<b>3,145,566</b>	<b>746,002</b>	<b>744,333</b>	<b>1,186,330</b>	<b>59%</b>
<b><u>Non-operating Activity</u></b>					
<b>Revenues</b>					
Interest	82,203	85,000	57,749	65,000	13%
Miscellaneous	53,105	57,000	77,268	77,000	0%
<b>Total Revenues</b>	<b>135,308</b>	<b>142,000</b>	<b>135,017</b>	<b>142,000</b>	<b>5%</b>
<b>Expenses</b>					
Bad Debt	13,517	12,000	8,000	12,000	50%
Claims	500	-	-	-	0%
<b>Total Expenses</b>	<b>14,017</b>	<b>12,000</b>	<b>8,000</b>	<b>12,000</b>	<b>50%</b>
<b>Non-operating Income (Loss)</b>	<b>121,291</b>	<b>130,000</b>	<b>127,017</b>	<b>130,000</b>	<b>2%</b>
<b><u>Capital Activity</u></b>					
<b>Sources</b>					
Capital Grants & Loans	51,082	-	951,826	3,685,000	287%
System Development Fees	370,786	375,000	364,520	390,000	7%
Contributions	-	-	-	-	0%
Transfers In	2,090,497	2,090,497	2,090,497	2,090,497	0%
<b>Total Sources</b>	<b>2,512,365</b>	<b>2,465,497</b>	<b>3,406,843</b>	<b>6,165,497</b>	<b>81%</b>
<b>Uses</b>					
New Capital	103,254	4,135,533	4,418,709	5,665,000	28%
Replacement Capital	2,390,199	4,983,423	5,548,525	2,038,500	-63%
Debt Service & Interest	755,933	755,232	755,232	755,230	0%
<b>Total Uses</b>	<b>3,249,386</b>	<b>9,874,188</b>	<b>10,722,466</b>	<b>8,458,730</b>	<b>-21%</b>
<b>Capital Income (Loss)</b>	<b>(737,021)</b>	<b>(7,408,691)</b>	<b>(7,315,623)</b>	<b>(2,293,233)</b>	<b>69%</b>
<b>Net Income (Loss)</b>	<b>\$ 2,529,836</b>	<b>\$ (6,532,689)</b>	<b>\$ (6,444,273)</b>	<b>\$ (976,903)</b>	<b>85%</b>
<b>Add Non-Cash Items</b>					
Depreciation	800,000	800,000	800,000	800,000	0%
<b>Net Income Excluding Non-Cash Items</b>	<b>3,329,836</b>	<b>(5,732,689)</b>	<b>(5,644,273)</b>	<b>(176,903)</b>	<b>97%</b>

# Water Distribution Fund

**Function:** To maintain and expand the City's tanks, booster stations, and pipelines to ensure a high quality public water distribution system.

## Water Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Administrative Assistant II	1	1	1	1
Assistant Public Utilities Manager	-	1	1	1
Cross Connection Inspe	1	1	1	1
Equipment Operator III	4	4	4	4
Hydrant Maintenance Supervisor	1	1	-	-
Meter Records Clerk	1	1	1	-
Meter Service Supervisor	1	1	-	-
Meter Service Worker	2	2	3	-
Utilities Operations Manager	1	1	1	1
Asst Public Services Director - Utilities	-	-	-	1
Administrative Assistant I	1	1	1	1
Senior Meter Service Worker	4	4	3	-
Utility Superintendent	1	1	1	-
Utility Supervisor II	3	3	2	2
Utility Crew Chief	-	-	2	-
Utility Worker I	4	4	-	-
Utility Worker II	5	5	8	9
Utility Worker III	-	-	-	2
Water Distribution Manager	-	-	-	1
Water Operations Tech	1	1	2	-
<b>Total</b>	<b>31</b>	<b>32</b>	<b>31</b>	<b>24</b>

\*Meter Services (8 positions) moved to Finance, transferred 1 position from Engineering to a Utility Worker II position.

<b>Part Time Employees (Budget)</b>	\$	-	\$	-	\$	12,300	\$	-
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## Water Distribution Highlights

The FY 2015 budget shows a 10% decrease in expenditures. The Meter Services Section, of Water Distribution, was transferred to the Administrative Services Department in February 2014. This will better coordinate meter reading functions with billing and collection functions.

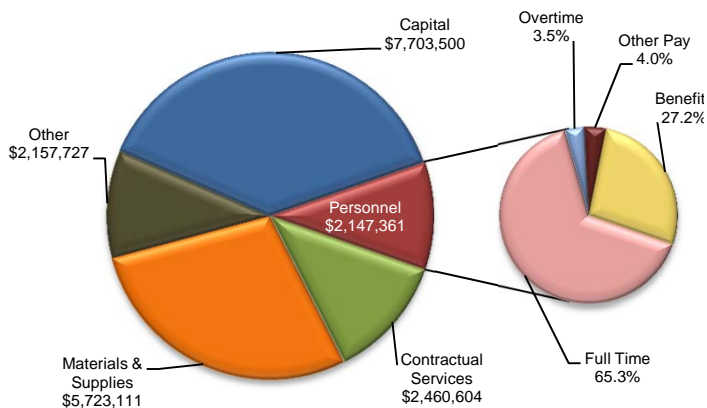
# Water Distribution Fund

## Water Budget Summary

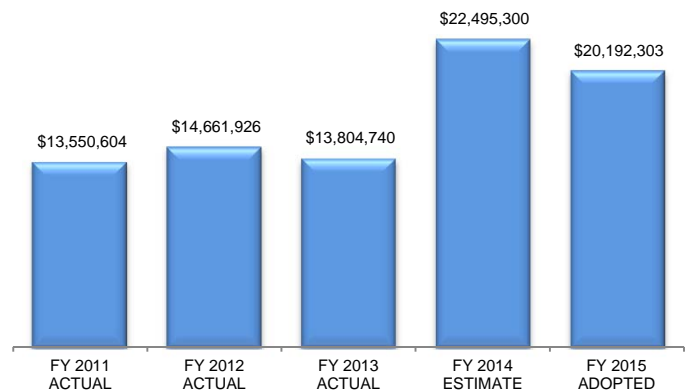
	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 13,600,189	\$ 12,255,101	\$ 12,330,589	\$ 12,769,404	4%
Miscellaneous	222,022	320,578	313,595	280,499	-11%
Contributions	-	-	-	-	0%
Transfers In	2,090,497	2,090,497	2,090,497	2,090,497	0%
System Development Charges	370,786	375,000	364,520	390,000	7%
Grants	51,082	-	951,826	3,685,000	287%
<b>Total Revenues</b>	<b>\$ 16,334,576</b>	<b>\$ 15,041,176</b>	<b>\$ 16,051,027</b>	<b>\$ 19,215,400</b>	<b>20%</b>
<b>Expenditures</b>					
Personnel	\$ 2,270,018	\$ 2,741,429	\$ 2,583,364	\$ 2,147,361	-17%
Contractual Services	1,661,194	2,170,561	2,165,173	2,460,604	14%
Materials & Supplies	5,219,628	5,385,190	5,625,800	5,723,111	2%
Other	2,160,447	2,157,729	2,153,729	2,157,727	0%
Capital	2,493,453	9,118,956	9,967,234	7,703,500	-23%
<b>Total Expenditures</b>	<b>\$ 13,804,740</b>	<b>\$ 21,573,865</b>	<b>\$ 22,495,300</b>	<b>\$ 20,192,303</b>	<b>-10%</b>
<b>Net Water Fund</b>	<b>\$ 2,529,836</b>	<b>\$ (6,532,689)</b>	<b>\$ (6,444,273)</b>	<b>\$ (976,903)</b>	<b>85%</b>

Actual Reserves on June 30, 2013 \$ 15,712,365  
 Projected Reserves on June 30, 2014 \$ 10,068,092  
 Projected Reserves on June 30, 2015 \$ 9,891,189

**Water Distribution Budget Summary**



**Water Distribution Expenditures**



# Water Distribution Fund

## Water FY 2015 Capital Summary

Replacement Capital		New Capital	
Pavement	\$ 150,000	Oversizing Reimbursements for Developers	\$ 85,000
Water Line Materials	110,000	East Casper Zone III Improvement Project	5,500,000
Miscellaneous Water Main Replacement Prog	\$ 1,285,000	New Water Meters and Automatic Meter Reading	80,000
12th & Wyoming Blvd Water Main Replacemn	250,000	<b>Total</b>	<b>\$ 5,665,000</b>
Pumps & Control Valves	45,000		
Signs & Barricade Replacements	4,000		
Meters, Meter Heads & Meter Parts	110,500		
Pickup Replacements (3)	70,000		
Water/Sewer Line Locating Equipment	7,500		
Computers (4)	6,500		
<b>Total</b>	<b>\$ 2,038,500</b>		

# Water Treatment Plant Fund

## Income Statement

(Budget Basis)

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Operating Activity</b>					
<b>Revenues</b>					
Charges for Services	\$ 2,503,419	\$ 2,739,407	\$ 2,588,851	\$ 2,703,018	4%
<b>Total Revenues</b>	<b>2,503,419</b>	<b>2,739,407</b>	<b>2,588,851</b>	<b>2,703,018</b>	<b>4%</b>
<b>Expenses</b>					
Personnel Services	692,546	894,214	871,224	926,947	6%
Contractual	1,078,454	1,188,593	1,066,814	1,121,471	5%
Materials & Supplies	732,419	656,600	650,813	654,600	1%
<b>Total Expenses</b>	<b>2,503,419</b>	<b>2,739,407</b>	<b>2,588,851</b>	<b>2,703,018</b>	<b>4%</b>
<b>Operating Income (Loss)</b>	-	-	-	-	0%
<b>Net Income (Loss)</b>	\$ -	\$ -	\$ -	\$ -	0%

# Water Treatment Plant Fund

**Function:** To operate the Central Wyoming Regional Water System Treatment Plant Joint Powers Board's water treatment plant, thereby producing and delivering high quality water to the members of the Regional Water System.

## Water Treatment Plant Operations Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Custodial Maintenance Worker I	1	1	1	1
Instrument and Controls Tech	-	-	1	1
Plant Mechanic II	-	-	-	1
Secretary II	1	1	-	-
Water Plant Operator I	2	1	-	-
Water Plant Operator II	-	-	1	-
Water Plant Operator III	2	3	-	-
Water Plant Operator IV	2	2	5	5
Water Plant Lead Operator	1	1	1	1
WTP Operations Manager	1	1	1	1
<b>Total</b>	10	10	10	10
<b>Part Time Employees (Budget)</b>	\$ 3,438	\$ 10,908	\$ 15,000	\$ 19,264

### Water Treatment Plant Highlights

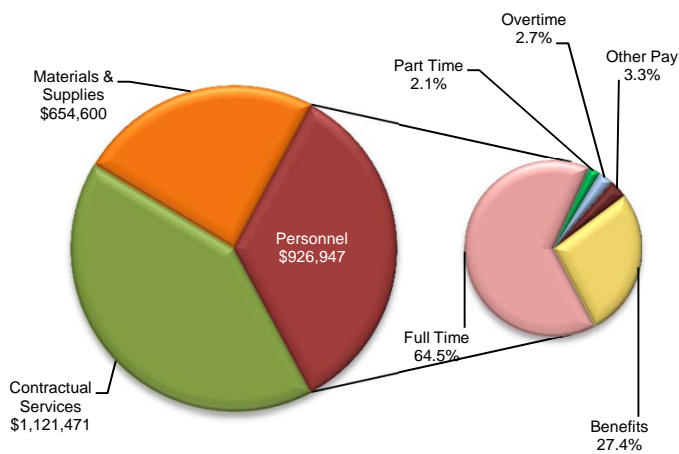
This budget represents a 4% increase over the FY 2014 budget. Changes to the DEQ-WQD Rules and Regulations in 2012 regarding operator certification now mandate that all Water Treatment Plant Operators must obtain Class IV Certifications.

# Water Treatment Plant Fund

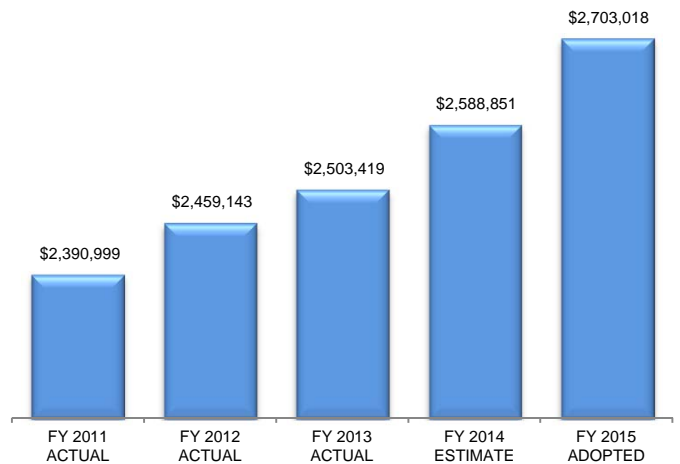
## Water Treatment Plant Operations Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 2,503,419	\$ 2,739,407	\$ 2,588,851	\$ 2,703,018	4%
<b>Total Revenues</b>	\$ 2,503,419	\$ 2,739,407	\$ 2,588,851	\$ 2,703,018	4%
<b>Expenditures</b>					
Personnel	\$ 692,546	\$ 894,214	\$ 871,224	\$ 926,947	6%
Contractual Services	1,078,454	1,188,593	1,066,814	1,121,471	5%
Materials & Supplies	732,419	656,600	650,813	654,600	1%
<b>Total Expenditures</b>	\$ 2,503,419	\$ 2,739,407	\$ 2,588,851	\$ 2,703,018	4%
<b>Net Water Treatment Plant Operations</b>	\$ -	\$ -	\$ -	\$ -	0%
				Actual Reserves on June 30, 2013	\$ -
				Projected Reserves on June 30, 2014	\$ -
				Projected Reserves on June 30, 2015	\$ -

Water Treatment Plant Budget Summary



Water Treatment Plant Expenditures





# Sewer Fund

## Income Statement

(Budget Basis)

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b><u>Operating Activity</u></b>					
<b>Revenues</b>					
Charges for Services	\$ 4,051,512	\$ 4,157,000	\$ 4,352,489	\$ 4,750,000	9%
Administration/Management Fees	253,002	257,643	257,643	212,017	-18%
<b>Total Revenues</b>	<b>4,510,414</b>	<b>4,620,543</b>	<b>4,816,032</b>	<b>4,962,017</b>	<b>3%</b>
<b>Expenses</b>					
Personnel Services	485,659	534,080	526,434	580,941	10%
Contractual	2,943,904	3,339,768	3,310,989	3,641,800	10%
Materials & Supplies	30,045	42,703	44,680	57,000	28%
PILT & Franchise Fees	205,900	205,900	205,900	205,900	0%
Depreciation	479,000	479,000	479,000	479,000	0%
<b>Total Expenses</b>	<b>4,144,508</b>	<b>4,601,451</b>	<b>4,567,003</b>	<b>4,964,641</b>	<b>9%</b>
<b>Operating Income (Loss)</b>	<b>365,906</b>	<b>19,092</b>	<b>249,029</b>	<b>(2,624)</b>	<b>-101%</b>
<b><u>Non-operating Activity</u></b>					
<b>Revenues</b>					
Interest	28,763	35,000	24,276	30,000	24%
Miscellaneous	10,112	10,000	6,000	10,000	67%
Gain/(Loss) on Sale of Investments	(4,666)	-	(86)	-	100%
<b>Total Revenues</b>	<b>34,209</b>	<b>45,000</b>	<b>30,190</b>	<b>40,000</b>	<b>32%</b>
<b>Expenses</b>					
Bad Debt	4,468	7,500	4,000	5,500	38%
Claims	-	5,000	1,000	1,000	0%
<b>Total Expenses</b>	<b>4,468</b>	<b>12,500</b>	<b>5,000</b>	<b>6,500</b>	<b>30%</b>
<b>Non-operating Income (Loss)</b>	<b>29,741</b>	<b>32,500</b>	<b>25,190</b>	<b>33,500</b>	<b>33%</b>
<b><u>Capital Activity</u></b>					
<b>Sources</b>					
System Development Fees	95,915	100,000	90,000	105,000	17%
Transfers In	-	-	-	205,900	100%
<b>Total Sources</b>	<b>95,915</b>	<b>100,000</b>	<b>90,000</b>	<b>310,900</b>	<b>245%</b>
<b>Uses</b>					
Debt Service & Interest	-	-	-	-	0%
New Capital	2,321	40,000	4,500	74,500	1556%
Replacement Capital	616,178	1,740,644	1,739,393	740,000	-57%
<b>Total Uses</b>	<b>618,499</b>	<b>1,780,644</b>	<b>1,743,893</b>	<b>814,500</b>	<b>-53%</b>
<b>Capital Income (Loss)</b>	<b>(522,584)</b>	<b>(1,680,644)</b>	<b>(1,653,893)</b>	<b>(503,600)</b>	<b>70%</b>
<b>Net Income (Loss)</b>	<b>\$ (126,937)</b>	<b>\$ (1,629,052)</b>	<b>\$ (1,379,674)</b>	<b>\$ (472,724)</b>	<b>66%</b>
<b>Add Non-Cash Items</b>					
Depreciation	\$ 479,000	\$ 479,000	\$ 479,000	\$ 479,000	0%
<b>Net Income Excluding Non-Cash Items</b>	<b>352,063</b>	<b>(1,150,052)</b>	<b>(900,674)</b>	<b>6,276</b>	<b>101%</b>

# Sewer Fund

**Function:** To collect and transport liquid waste to the Wastewater Treatment Plant in a safe and environmentally sound fashion.

## Sewer Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Sanitary Sewer/Stormwater Mgr	-	-	-	1
Utility Supervisor	1	1	1	-
Utility Worker I	1	1	-	-
Utility Worker II	5	5	6	6
<b>Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

## Sewer Highlights

The FY 2015 operations budget has increased 9% almost totally due to increased wholesale sewer charges from the WWTP fund. In February, the Sewer Collection Section of the Sewer Fund was transferred to the Streets Department to merge with the Stormwater Section of Streets.

## Sewer Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 4,051,512	\$ 4,157,000	\$ 4,352,489	\$ 4,750,000	9%
Miscellaneous	287,211	302,643	287,833	252,017	-12%
Operating Transfer In	205,900	205,900	205,900	205,900	0%
System Development Charges	95,915	100,000	90,000	105,000	17%
<b>Total Revenues</b>	<b>\$ 4,640,538</b>	<b>\$ 4,765,543</b>	<b>\$ 4,936,222</b>	<b>\$ 5,312,917</b>	<b>8%</b>
<b>Expenditures</b>					
Personnel	\$ 485,659	\$ 534,080	\$ 526,434	\$ 580,941	10%
Contractual Services	2,943,904	3,339,768	3,310,989	3,641,800	10%
Materials & Supplies	30,045	42,703	44,680	57,000	28%
Other	689,368	697,400	689,900	691,400	0%
Capital	618,499	1,780,644	1,743,893	814,500	-53%
<b>Total Expenditures</b>	<b>\$ 4,767,475</b>	<b>\$ 6,394,595</b>	<b>\$ 6,315,896</b>	<b>\$ 5,785,641</b>	<b>-8%</b>
<b>Net Sewer Fund</b>	<b>\$ (126,937)</b>	<b>\$ (1,629,052)</b>	<b>\$ (1,379,674)</b>	<b>\$ (472,724)</b>	<b>66%</b>

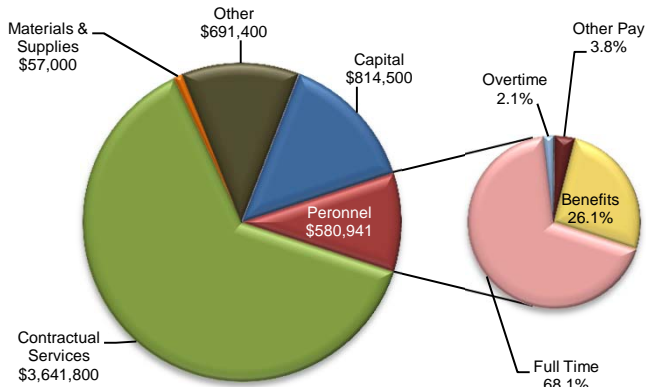
Actual Reserves on June 30, 2013 \$ 5,437,569

Projected Reserves on June 30, 2014 \$ 4,536,895

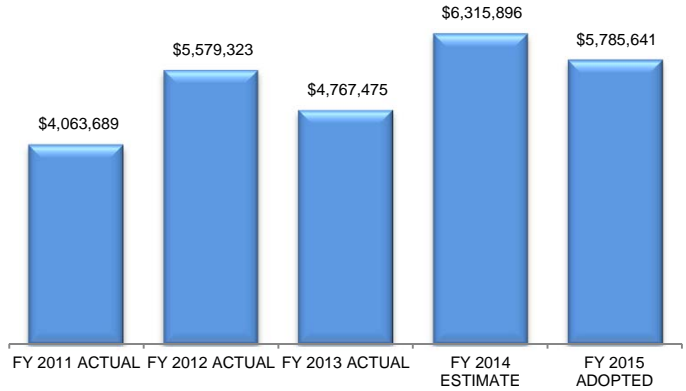
Projected Reserves on June 30, 2015 \$ 4,543,171

# Sewer Fund

**Sewer Fund Budget Summary**



**Sewer Fund Expenditures**



## Sewer FY 2015 Capital Summary

Replacement Capital		New Capital	
Manhole and Main Replacements	\$ 600,000	Oversizing Reimb. for Devel.	\$ 35,000
Sewage Pump Replacement	15,000	Vactor Cleaning Nozzles	10,000
CCTV Equipment Replacement	125,000	Vactor Cleaning Nozzle w/Cam	12,000
		Vactor Hydraulic Excav. Pkg.	10,000
		Lateral Push CCTV Camera	5,500
		Laptop/Tablet	2,000
<b>Total</b>	<b>\$ 740,000</b>	<b>Total</b>	<b>\$ 74,500</b>

# Wastewater Treatment Plant Fund

## Income Statement

(Budget Basis)

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Operating Activity</b>					
<b>Revenues</b>					
Charges for Services	\$ 3,167,266	\$ 3,652,168	\$ 3,725,464	\$ 4,287,590	15%
Administration/Management Fees	29,537	18,324	18,324	19,526	7%
<b>Total Revenues</b>	<b>3,196,803</b>	<b>3,670,492</b>	<b>3,743,788</b>	<b>4,307,116</b>	<b>15%</b>
<b>Expenses</b>					
Personnel Services	1,192,112	1,273,471	1,233,146	1,329,071	8%
Contractual	857,179	1,321,526	1,292,863	1,159,042	-10%
Materials & Supplies	173,698	225,976	212,574	296,900	40%
PILT & Franchise Fees	203,018	203,018	203,018	203,018	0%
Depreciation	750,000	750,000	750,000	750,000	0%
<b>Total Expenses</b>	<b>3,176,007</b>	<b>3,773,991</b>	<b>3,691,601</b>	<b>3,738,031</b>	<b>1%</b>
<b>Operating Income (Loss)</b>	<b>20,796</b>	<b>(103,499)</b>	<b>52,187</b>	<b>569,085</b>	<b>990%</b>
<b>Non-operating Activity</b>					
<b>Revenues</b>					
Interest	27,940	45,000	24,031	35,000	46%
Gain/(Loss) on Sale of Investments	(4,669)	-	17	-	-100%
<b>Total Revenues</b>	<b>23,271</b>	<b>45,000</b>	<b>24,048</b>	<b>35,000</b>	<b>46%</b>
<b>Expenses</b>					
Debt Service	465,243	465,060	465,060	476,687	3%
Interest Expense	208,301	208,486	208,486	214,859	3%
<b>Total Expenses</b>	<b>673,544</b>	<b>673,546</b>	<b>673,546</b>	<b>691,546</b>	<b>3%</b>
<b>Non-operating Income (Loss)</b>	<b>(650,273)</b>	<b>(628,546)</b>	<b>(649,498)</b>	<b>(656,546)</b>	<b>1%</b>
<b>Capital Activity</b>					
<b>Sources</b>					
Capital Grants & Loans	49,266	2,682,000	1,590,800	710,000	-55%
System Development Fees	200,810	210,000	223,260	225,000	1%
Transfers In	203,018	203,018	203,018	203,018	0%
<b>Total Sources</b>	<b>453,094</b>	<b>3,095,018</b>	<b>2,017,078</b>	<b>1,138,018</b>	<b>-44%</b>
<b>Uses</b>					
New Capital	37,947	1,251,227	665,079	1,455,000	119%
Replacement Capital	525,623	4,523,290	2,458,031	1,357,000	-45%
<b>Total Uses</b>	<b>563,570</b>	<b>5,774,517</b>	<b>3,123,110</b>	<b>2,812,000</b>	<b>-10%</b>
<b>Capital Income (Loss)</b>	<b>(110,476)</b>	<b>(2,679,499)</b>	<b>(1,106,032)</b>	<b>(1,673,982)</b>	<b>51%</b>
<b>Net Income (Loss)</b>	<b>\$ (739,953)</b>	<b>\$ (3,411,544)</b>	<b>\$ (1,703,343)</b>	<b>\$ (1,761,443)</b>	<b>3%</b>
<b>Add Non-Cash Items</b>					
Depreciation	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	0%
<b>Net Income Excluding Non-Cash Items</b>	<b>10,047</b>	<b>(2,661,544)</b>	<b>(953,343)</b>	<b>(1,011,443)</b>	<b>6%</b>

# Wastewater Treatment Plant Fund

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

## Wastewater Treatment Plant Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Industrial Pretreatment Supervisor	1	1	1	1
Instrument and Controls Tech	1	1	1	1
Laboratory Technician II	1	1	1	1
Plant Maintenance Supervisor	1	1	1	1
Plant Mechanic I	1	1	1	1
Plant Mechanic II	2	2	2	2
Administrative Assistant I	1	1	1	1
Wastewater Treatment Plant Manager	1	1	1	1
Wastewater Plant Operator I	2	1	-	-
Wastewater Plant Operator II	-	-	3	1
Wastewater Plant Operator III	-	1	-	2
Wastewater Plant Operator IV	3	3	2	2
WWTP Lead Operator	1	1	1	1
<b>Total</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>
<b>Part Time Employees (Budget)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Wastewater Treatment Plant Highlights

The FY 2015 operations budget is essentially the same with just a 1% increase. The intergovernmental user charges, from ten wholesale entities (including Casper), increased to cover additional operational costs, additional replacement capital charges, and additional debt service costs.

# Wastewater Treatment Plant Fund

## Wastewater Treatment Plant Budget Summary

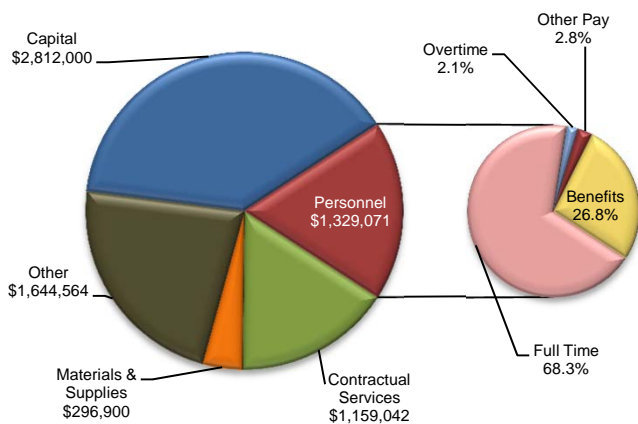
	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 3,167,266	\$ 3,652,168	\$ 3,725,464	\$ 4,287,590	15%
Miscellaneous	52,808	63,324	42,372	54,526	29%
Capital Transfer In	203,018	203,018	203,018	203,018	0%
System Development Charges	200,810	210,000	223,260	225,000	1%
Grants & Loans	49,266	2,682,000	1,590,800	710,000	-55%
<b>Total Revenues</b>	<b>\$ 3,673,168</b>	<b>\$ 6,810,510</b>	<b>\$ 5,784,914</b>	<b>\$ 5,480,134</b>	<b>-5%</b>
<b>Expenditures</b>					
Personnel	\$ 1,192,112	\$ 1,273,471	\$ 1,233,146	\$ 1,329,071	8%
Contractual Services	857,179	1,321,526	1,292,863	1,159,042	-10%
Materials & Supplies	173,698	225,976	212,574	296,900	40%
Other	1,626,562	1,626,564	1,626,564	1,644,564	1%
Capital	563,570	5,774,517	3,123,110	2,812,000	-10%
<b>Total Expenditures</b>	<b>\$ 4,413,121</b>	<b>\$ 10,222,054</b>	<b>\$ 7,488,257</b>	<b>\$ 7,241,577</b>	<b>-3%</b>
<b>Net Wastewater Treatment Plant Fund</b>	<b>\$ (739,953)</b>	<b>\$ (3,411,544)</b>	<b>\$ (1,703,343)</b>	<b>\$ (1,761,443)</b>	<b>3%</b>

Actual Reserves on June 30, 2013 \$ 4,613,032

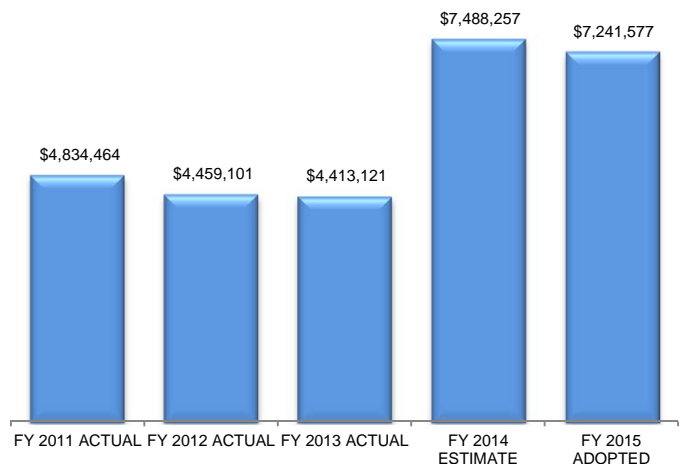
Projected Reserves on June 30, 2014 \$ 3,659,689

Projected Reserves on June 30, 2015 \$ 2,648,246

### Wastewater Treatment Plant Budget Summary



### Wastewater Treatment Plant Expenditures



# Wastewater Treatment Plant Fund

## Wastewater Treatment Plant FY 2015 Capital Summary

Replacement Capital		New Capital	
Lighting Renovations	\$ 30,000	Centrifuge	\$ 800,000
Security Improvements	15,000	Corrosion Control Facility	450,000
Roof Replacement	15,000	Specialized tools and	5,000
Sludge Grinder	10,000	Sandbar Removal - River	200,000
Lab Equipment	12,000	<b>Total</b>	<b>\$ 1,455,000</b>
UV Disinfection Equipment	45,000		
Headworks Bulding HVAC Units	85,000		
Plant Valves and Piping	75,000		
RWWS Lift Station Renovations	20,000		
Flow Meter Station/Electrical Telecommunicati	10,000		
PLC Replacements	825,000		
Strainer for PW2 Water System	45,000		
Pickup Replacement	35,000		
Electric Utility Card Replacement	15,000		
Utility Card Replacement	7,500		
Equipment Replacement	100,000		
Computer Replacements	7,500		
Field Communicator	5,000		
<b>Total</b>	<b>\$ 1,357,000</b>		

# Refuse Collection Fund

## Income Statement

(Budget Basis)

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Operating Activity</b>					
<b>Revenues</b>					
Charges for Services	\$ 5,170,570	\$ 5,274,675	\$ 5,409,579	\$ 5,900,000	9%
Administration/Management Fees	30,051	30,051	30,051	35,152	17%
Recycling Revenue	115,718	130,000	113,184	115,000	2%
<b>Total Revenues</b>	<b>5,316,339</b>	<b>5,434,726</b>	<b>5,552,814</b>	<b>6,050,152</b>	<b>9%</b>
<b>Expenses</b>					
Personnel Services	1,237,745	1,413,349	1,419,192	1,520,523	7%
Contractual	2,965,385	2,852,112	2,878,045	2,855,975	-1%
Materials & Supplies	29,937	205,674	228,319	225,328	-1%
PILT & Franchise Fees	230,372	230,372	230,372	230,372	0%
Depreciation	526,000	555,000	555,000	515,000	-7%
<b>Total Expenses</b>	<b>4,989,439</b>	<b>5,256,507</b>	<b>5,310,928</b>	<b>5,347,198</b>	<b>1%</b>
<b>Operating Income (Loss)</b>	<b>326,900</b>	<b>178,219</b>	<b>241,886</b>	<b>702,954</b>	<b>191%</b>
<b>Non-operating Activity</b>					
<b>Revenues</b>					
Interest	26,230	24,000	22,293	20,800	-7%
Gain/(Loss) on Sale of Investments	(3,496)	7,315	7,121	-	-100%
Contributions	49,688	26,400	38,600	25,100	-35%
Transfer In	-	-	-	-	0%
<b>Total Revenues</b>	<b>72,422</b>	<b>57,715</b>	<b>68,014</b>	<b>45,900</b>	<b>-33%</b>
<b>Expenses</b>					
Keep Casper Beautiful	29,649	82,545	80,755	14,500	-82%
<b>Total Expenses</b>	<b>33,576</b>	<b>82,545</b>	<b>80,755</b>	<b>14,500</b>	<b>-82%</b>
<b>Non-operating Income (Loss)</b>	<b>38,846</b>	<b>(24,830)</b>	<b>(12,741)</b>	<b>31,400</b>	<b>346%</b>
<b>Capital Activity</b>					
<b>Sources</b>					
Transfers In	230,372	230,372	230,372	230,372	0%
<b>Total Sources</b>	<b>230,372</b>	<b>230,372</b>	<b>230,372</b>	<b>230,372</b>	<b>0%</b>
<b>Uses</b>					
New Capital	136,560	142,839	127,003	2,486,125	1858%
Replacement Capital	683,119	1,014,293	819,499	963,000	18%
<b>Total Uses</b>	<b>819,679</b>	<b>1,157,132</b>	<b>946,502</b>	<b>3,449,125</b>	<b>264%</b>
<b>Capital Income (Loss)</b>	<b>(589,307)</b>	<b>(926,760)</b>	<b>(716,130)</b>	<b>(3,218,753)</b>	<b>349%</b>
<b>Net Income (Loss)</b>	<b>\$ (223,561)</b>	<b>\$ (773,371)</b>	<b>\$ (486,985)</b>	<b>\$ (2,484,399)</b>	<b>410%</b>
<b>Add Non-Cash Items</b>					
Depreciation	526,000	555,000	555,000	515,000	-7%
<b>Net Income Excluding Non-Cash Items</b>	<b>\$ 302,439</b>	<b>\$ (218,371)</b>	<b>\$ 68,015</b>	<b>\$ (1,969,399)</b>	<b>-2996%</b>



# Refuse Collection Fund

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

## Refuse Collection Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Administrative Assistant II	1	1	1	1
Construction Maint Worker I	1	1	1	- *
Community Services Coordinator	-	-	-	1 **
SW Collection Operator I	-	-	-	1
SW Collection Operator II	5	5	6	13 **
Senior Sanitation Equip Oper	5	6	6	-
SW Ops/Maintenance Coordinator	1	-	-	1
SW Collection Supervisor	1	1	1	1
SW Superintendent	1	1	1	1
Municipal Worker I	-	-	1	1
Municipal Worker III	1	1	1	-
<b>Total</b>	<b>16</b>	<b>16</b>	<b>18</b>	<b>20</b>

\*Construction Maintenance Worker Reclassed to SW Collection Operator II

\*\*Community Service Coordinator and (1) SW Collection Operator transferred from Balefill

<b>Part Time Employees (Budget)</b>	\$ 46,147	\$ 49,650	\$ 4,613	\$ 4,613
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## Refuse Collection Highlights

The FY 2015 budget represents a 39% increase in expenditures. Additional commercial revenues are expected in FY 2015. Growth is also expected in the residential customer base. Two positions were transferred from the Balefill Fund. Increases in this cost center come from capital construction projects.

# Refuse Collection Fund

## Refuse Collection Budget Summary

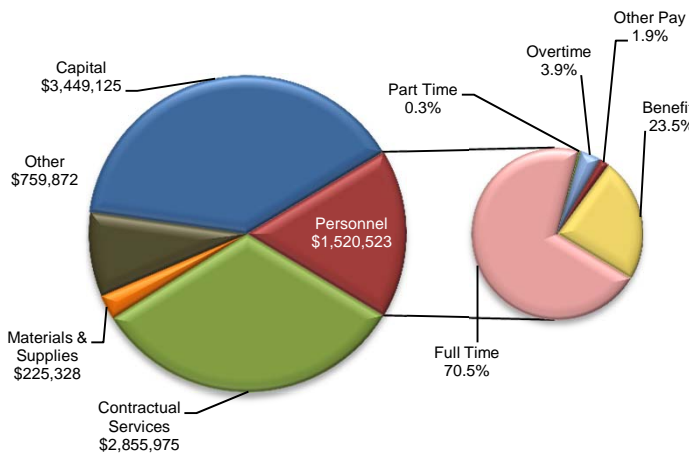
	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 5,170,570	\$ 5,274,675	\$ 5,409,579	\$ 5,900,000	9%
Miscellaneous	218,191	217,766	211,249	196,052	-7%
Transfer In	230,372	230,372	230,372	230,372	0%
<b>Total Revenues</b>	<b>\$ 5,689,133</b>	<b>\$ 5,722,813</b>	<b>\$ 5,851,200</b>	<b>\$ 6,326,424</b>	<b>8%</b>
<b>Expenditures</b>					
Personnel	\$ 1,237,745	\$ 1,413,349	\$ 1,419,192	\$ 1,520,523	7%
Contractual Services	2,965,385	2,852,112	2,878,045	2,855,975	-1%
Materials & Supplies	29,937	205,674	228,319	225,328	-1%
Other	789,948	867,917	866,127	759,872	-12%
Capital	819,679	1,157,132	946,502	3,449,125	264%
<b>Total Expenditures</b>	<b>\$ 5,842,694</b>	<b>\$ 6,496,184</b>	<b>\$ 6,338,185</b>	<b>\$ 8,810,823</b>	<b>39%</b>
<b>Net Refuse Collection Fund</b>	<b>\$ (153,561)</b>	<b>\$ (773,371)</b>	<b>\$ (486,985)</b>	<b>\$ (2,484,399)</b>	<b>410%</b>

Actual Reserves on June 30, 2013 \$ 5,329,623

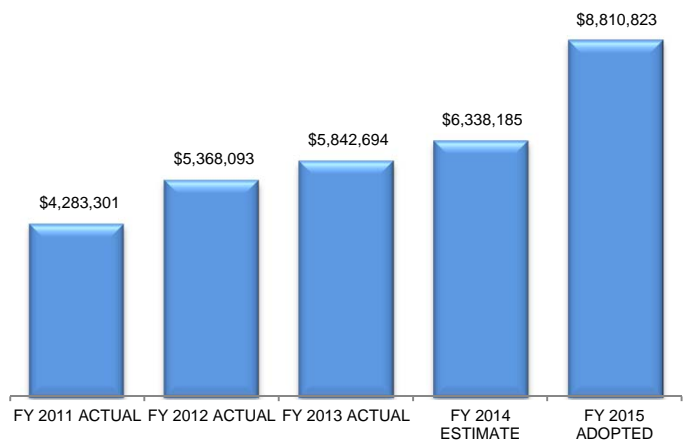
Projected Reserves on June 30, 2014 \$ 5,397,638

Projected Reserves on June 30, 2015 \$ 3,428,239

## Refuse Collection Budget Summary



## Refuse Collection Expenditures



# Refuse Collection Fund

## Refuse Collection FY 2015 Capital Summary

<b>Replacement Capital</b>		<b>New Capital</b>	
Commerical Bins & Refurbishing Parts	\$ 35,000	Truck Building Extension	\$ 2,080,000
Steps & Container Mtce, Stickers, Painting	15,000	Recyc. Depot Surface Improv.	310,000
Replacement of 90's, 300s & 450s	30,000	New Commercial Containers	15,000
Replace Rolloff Truck #141482	200,000	New RecyclingContainers	5,000
Replace Front Load Truck #222251	250,000	Semi Trailers for Recycling	60,000
Replace Supervisor Truck & Trailer #222260	180,000	Roll-off Container	5,625
Replace Side Load Truck #222239	250,000	New Resid. Trash Containers	10,500
Computer Replacements (2)	3,000		
<b>Total</b>	<b>\$ 963,000</b>	<b>Total</b>	<b>\$ 2,486,125</b>

# Balefill Fund

## Income Statement

(Budget Basis)

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b><u>Operating Activity</u></b>					
<b>Revenues</b>					
Charges for Services	\$ 6,058,861	\$ 5,905,797	\$ 5,808,705	\$ 6,376,183	10%
Administration/Management Fees	158,500	158,500	158,500	170,320	7%
<b>Total Revenues</b>	<b>6,217,361</b>	<b>6,064,297</b>	<b>5,967,205</b>	<b>6,546,503</b>	<b>10%</b>
<b>Expenses</b>					
Personnel Services	1,494,024	1,602,526	1,593,950	1,535,270	-4%
Contractual	1,085,850	1,463,720	1,450,600	1,357,497	-6%
Materials & Supplies	566,401	658,446	522,375	685,825	31%
PILT & Franchise Fees	271,490	271,490	271,490	271,490	0%
Depreciation	478,000	491,000	491,000	491,000	0%
Sales tax	1,711	2,800	2,170	4,420	104%
Landfill Closure/Post-closure	170,000	170,000	170,000	170,000	0%
<b>Total Expenses</b>	<b>4,067,476</b>	<b>4,659,982</b>	<b>4,501,585</b>	<b>4,515,502</b>	<b>0%</b>
<b>Operating Income (Loss)</b>	<b>2,149,885</b>	<b>1,404,315</b>	<b>1,465,620</b>	<b>2,031,001</b>	<b>39%</b>
<b><u>Non-operating Activity</u></b>					
<b>Revenues</b>					
Interest	32,460	28,900	28,900	28,900	0%
Miscellaneous	32,179	81,000	43,400	88,400	104%
<b>Total Revenues</b>	<b>64,639</b>	<b>109,900</b>	<b>72,300</b>	<b>117,300</b>	<b>62%</b>
<b>Expenses</b>					
Principal and Interest Payments	140,172	140,250	140,174	140,173	0%
<b>Total Expenses</b>	<b>140,172</b>	<b>140,250</b>	<b>140,174</b>	<b>140,173</b>	<b>0%</b>
<b>Non-operating Income (Loss)</b>	<b>(75,533)</b>	<b>(30,350)</b>	<b>(67,874)</b>	<b>(22,873)</b>	<b>66%</b>
<b><u>Capital Activity</u></b>					
<b>Sources</b>					
Grants & Loans	-	75,000	75,000	2,302,500	2970%
Transfers In	-	271,490	271,490	271,490	0%
<b>Total Sources</b>	<b>-</b>	<b>346,490</b>	<b>346,490</b>	<b>2,573,990</b>	<b>643%</b>
<b>Uses</b>					
New Capital	317,588	1,381,837	1,381,837	5,617,400	307%
Replacement Capital	1,057,960	350,257	778,512	878,000	13%
<b>Total Uses</b>	<b>1,375,548</b>	<b>1,732,094</b>	<b>2,160,349</b>	<b>6,495,400</b>	<b>201%</b>
<b>Capital Income (Loss)</b>	<b>(1,375,548)</b>	<b>(1,385,604)</b>	<b>(1,813,859)</b>	<b>(3,921,410)</b>	<b>116%</b>
<b>Net Income (Loss)</b>	<b>\$ 698,804</b>	<b>\$ (11,639)</b>	<b>\$ (416,113)</b>	<b>\$ (1,913,282)</b>	<b>360%</b>
<b>Add Non-Cash Items</b>					
Depreciation	478,000	491,000	491,000	491,000	0%
Landfill Closure/Post-closure	170,000	170,000	170,000	170,000	0%
<b>Net Income Excluding Non-Cash Items</b>	<b>\$ 1,346,804</b>	<b>\$ 649,361</b>	<b>\$ 244,887</b>	<b>\$ (1,252,282)</b>	<b>-611%</b>

# Balefill Fund

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

## Balefill Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Balefill Clerk II	2	2	2	2
Balefill Supervisor II	1	1	1	1
SW Processing Operator	4	4	4	5 *
Environmental Safety Technician	1	1	1	-
Equipment Operator II	5	5	5	5
Keep Casper Beautiful Coordinator	1	1	1	- **
Municipal Worker I	-	-	1	1
Municipal Worker II	1	1	1	1
Solid Waste Manager	1	1	1	1
SW Collection Operator II	-	-	1	- **
Special Waste Supervisor II	1	1	1	1
Special Waste Technician	-	-	-	1
Operations/Maintenance Coordinator	1	1	1	1
<b>Total</b>	<b>18</b>	<b>18</b>	<b>20</b>	<b>19</b>

\*Addition of one (1) SW Processing Operator Community Service Coordinator

\*\*Community Service Coordinator and (1) SW Collection Operator transferred to Balefill

<b>Part Time Employees (Budget)</b>	\$	44,027	\$	68,542	\$	18,578	\$	28,806
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## Balefill Highlights

Expenditures for FY2015 are projected to increase 64%. Operating Revenues are expected to increase in this budget. Additional contaminated soils are expected primarily from out of county petroleum development sites. Improvements at the site and equipment replacement expenditures have been included in the budget.

# Balefill Fund

## Balefill Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 6,058,861	\$ 5,905,797	\$ 5,808,705	\$ 6,376,183	10%
Miscellaneous	223,139	268,400	230,800	287,620	25%
Transfer In	-	271,490	271,490	271,490	0%
Grants	-	75,000	75,000	2,302,500	2970%
<b>Total Revenues</b>	<b>\$ 6,282,000</b>	<b>\$ 6,520,687</b>	<b>\$ 6,385,995</b>	<b>\$ 9,237,793</b>	<b>45%</b>
<b>Expenditures</b>					
Personnel	\$ 1,494,024	\$ 1,602,526	\$ 1,593,950	\$ 1,535,270	-4%
Contractual Services	1,085,850	1,463,720	1,450,600	1,357,497	-6%
Materials & Supplies	566,401	658,446	522,375	685,825	31%
Other	1,061,373	1,075,540	1,074,834	1,077,083	0%
Capital	1,375,548	1,732,094	2,160,349	6,495,400	201%
<b>Total Expenditures</b>	<b>\$ 5,583,196</b>	<b>\$ 6,532,326</b>	<b>\$ 6,802,108</b>	<b>\$ 11,151,075</b>	<b>64%</b>
<b>Net Balefill Fund</b>	<b>\$ 698,804</b>	<b>\$ (11,639)</b>	<b>\$ (416,113)</b>	<b>\$ (1,913,282)</b>	<b>360%</b>

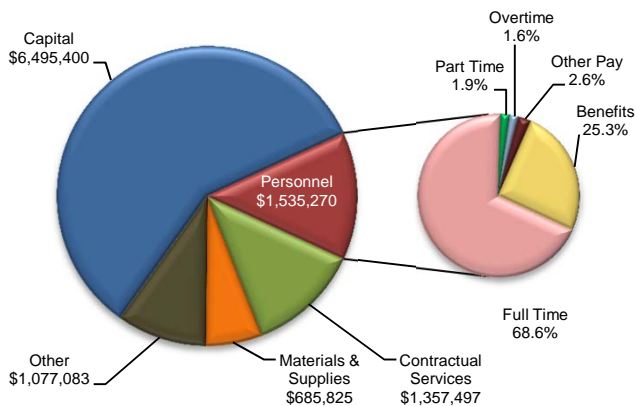
Actual Reserves on June 30, 2013 \$ 6,073,696

Projected Reserves on June 30, 2014 \$ 6,318,583

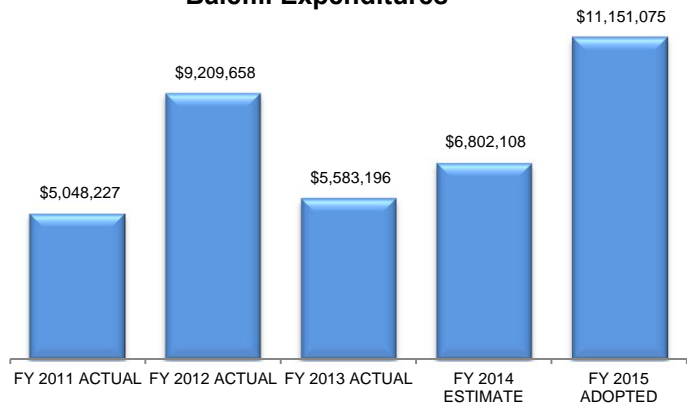
Projected Reserves on June 30, 2015 \$ 5,066,301

The reserve change and net for each year differ due to depreciation and post-closure expense, which are non-cash expenses.

**Balefill Budget Summary**



**Balefill Expenditures**



# Balefill Fund

## Balefill FY 2015 Capital Summary

<b>Replacement Capital</b>		<b>New Capital</b>	
Balefill Litter Truck Replacement	\$ 85,000	Lining Landfill Cell #3 and #4	\$ 3,200,000
Handheld Radios (5)	20,000	Baler Building Expansion	87,500
Baler Preventative Maintenance	45,000	Landfill ESB Maint. Bay	30,000
Compost Screener	325,000	Landfill Gas Coll. & Cont. Sys.	2,227,500
Replace Loader Unit #141468	320,000	Fencing Improvements	35,000
Excavator Track Replacement	65,000	Grapple Bucket/Compost Load	28,000
Computer Replacements (2)	3,000	Sweeper Attachment for Skidst	9,400
Landfill Cameras	15,000		
<b>Total</b>	<b>\$ 878,000</b>	<b>Total</b>	<b>\$ 5,617,400</b>





# Leisure Enterprise Funds

Casper Events Center

Municipal Golf Course

Casper Recreation Center

Aquatics

Casper Ice Arena

Hogadon Ski Area



# Leisure Enterprise Funds

## Budget Summary by Category

### Leisure Enterprise Funds Budget Summary by Category

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 4,149,395	\$ 4,541,929	\$ 4,417,488	\$ 4,744,256	7%
Miscellaneous	326,476	352,153	345,403	361,006	5%
Transfer In	2,020,520	2,519,900	2,638,826	2,363,224	-10%
<b>Total Revenues</b>	<b>\$ 6,496,391</b>	<b>\$ 7,413,982</b>	<b>\$ 7,401,717</b>	<b>\$ 7,468,486</b>	<b>1%</b>
<b>Expenditures</b>					
Personnel	\$ 4,315,574	\$ 4,606,423	\$ 4,662,094	\$ 4,695,523	1%
Contractual Services	2,157,640	2,080,218	2,121,217	2,123,829	0%
Materials & Supplies	586,793	619,662	568,662	571,951	1%
Other	24,596	4,625	4,425	4,810	9%
Capital	118,059	151,700	81,382	62,050	-24%
<b>Total Expenditures</b>	<b>\$ 7,202,662</b>	<b>\$ 7,462,628</b>	<b>\$ 7,437,780</b>	<b>\$ 7,458,163</b>	<b>0%</b>
<b>Net All Leisure Enterprise Funds</b>	<b>\$ (706,271)</b>	<b>\$ (48,646)</b>	<b>\$ (36,063)</b>	<b>\$ 10,323</b>	<b>129%</b>

# Leisure Enterprise Funds

## Summary by Fund

### Leisure Enterprise Summary by Fund

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Casper Events Center</b>					
Revenues	\$ 2,412,502	\$ 2,861,740	\$ 2,975,008	\$ 2,918,309	-2%
Expenditures	2,713,147	2,861,740	2,975,008	2,918,309	-2%
Net	(300,645)	-	-	-	0%
<b>Municipal Golf Course</b>					
Revenues	881,771	940,819	907,819	976,912	8%
Expenditures	971,265	989,465	943,882	966,589	2%
Net	(89,494)	(48,646)	(36,063)	10,323	129%
<b>Casper Recreation Center</b>					
Revenues	1,102,462	1,172,189	1,133,211	1,163,407	3%
Expenditures	1,111,260	1,172,189	1,133,211	1,163,407	3%
Net	(8,798)	-	-	-	0%
<b>Aquatics</b>					
Revenues	985,634	1,038,322	1,014,341	1,026,706	1%
Expenditures	985,634	1,038,322	1,014,341	1,026,706	1%
Net	-	-	-	-	0%
<b>Ice Arena</b>					
Revenues	506,543	521,622	510,313	533,844	5%
Expenditures	506,543	521,622	510,313	533,844	5%
Net	-	-	-	-	0%
<b>Hogadon</b>					
Revenues	607,479	879,290	861,025	849,308	-1%
Expenditures	914,813	879,290	861,025	849,308	-1%
Net	(307,334)	-	-	-	0%
<b>Revenues- All Leisure Enterprise</b>	6,496,391	7,413,982	7,401,717	7,468,486	1%
<b>Expenditures- All Leisure Enterprise</b>	7,202,662	6,583,338	6,576,755	6,608,855	0%
<b>Net All Leisure Enterprise</b>	\$ (706,271)	\$ (48,646)	\$ (36,063)	\$ 10,323	129%

# Casper Events Center Fund

## Income Statement

(Budget Basis)

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Operating Activity</b>					
<b>Revenues</b>					
Charges for Services	\$ 1,664,841	\$ 1,885,100	\$ 1,849,300	\$ 1,985,350	7%
Administration/Management Fees	148,534	151,299	151,299	153,999	2%
<b>Total Revenues</b>	<b>1,813,375</b>	<b>2,036,399</b>	<b>2,000,599</b>	<b>2,139,349</b>	<b>7%</b>
<b>Expenses</b>					
Personnel Services	1,745,098	1,939,094	2,005,228	1,962,157	-2%
Contractual	661,704	605,921	676,502	657,727	-3%
Materials & Supplies	276,752	291,925	274,975	274,925	0%
Depreciation	-	-	-	-	0%
Other	2,837	-	-	-	0%
<b>Total Expenses</b>	<b>2,686,391</b>	<b>2,836,940</b>	<b>2,956,705</b>	<b>2,894,809</b>	<b>-2%</b>
<b>Operating Income (Loss)</b>	<b>(873,016)</b>	<b>(800,541)</b>	<b>(956,106)</b>	<b>(755,460)</b>	<b>21%</b>
<b>Non-operating Activity</b>					
<b>Revenues</b>					
Interest	(2,803)	275	-	-	0%
Miscellaneous	8,673	11,500	13,300	13,300	0%
Transfers In	593,257	813,566	961,109	765,660	-20%
<b>Total Revenues</b>	<b>599,127</b>	<b>825,341</b>	<b>974,409</b>	<b>778,960</b>	<b>-20%</b>
<b>Expenses</b>					
Bad Debt	-	-	-	-	0%
Claims	-	-	-	-	0%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Non-operating Income (Loss)</b>	<b>599,127</b>	<b>825,341</b>	<b>974,409</b>	<b>778,960</b>	<b>-20%</b>
<b>Capital Activity</b>					
<b>Sources</b>					
Capital Grants & Loans	-	-	-	-	0%
System Development Fees	-	-	-	-	0%
Transfers In	-	-	-	-	0%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Uses</b>					
Capital	26,756	24,800	18,303	23,500	28%
<b>Total Uses</b>	<b>26,756</b>	<b>24,800</b>	<b>18,303</b>	<b>23,500</b>	<b>28%</b>
<b>Capital Income (Loss)</b>	<b>(26,756)</b>	<b>(24,800)</b>	<b>(18,303)</b>	<b>(23,500)</b>	<b>28%</b>
<b>Net Income (Loss)</b>	<b>\$ (300,645)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

# Casper Events Center Fund

**Function:** To provide a community resource that provides a variety of entertainment and events for the citizens of Natrona County and the State of Wyoming, while generating positive economic impact for the community.

## Casper Events Center Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Leisure Services Director	1	1	1	1
Events Center Manager	1	1	1	1
Administrative Support Tech	1	1	1	1
Administrative Assistant II	1	1	1	1
Audio Visual Technician	1	1	1	1
Box Office Supervisor II	1	1	1	1
Event Coordinator	1	1	1	1
Food & Bev Superintendent	1	1	1	1
Asst Food & Beverage Superintendent	1	1	1	1
Maintenance Crew Leader	1	1	1	1
Maint & Technical Specialist	1	1	1	1
Marketing Promotions Specialist	1	1	1	1
Operations Supervisor II	1	1	1	1
Food Service Coordinator	1	1	1	1
<b>Total</b>	14	14	14	14
<b>Part Time Employees (Budget)</b>	\$ 607,893	\$ 565,188	\$ 684,792	\$ 675,530

### Casper Events Center Highlights

Installation of ice floor created a void in event days due to estimated 60-day construction period scheduled over a three month period. Professional hockey would bring 33 home games per season.

# Casper Events Center Fund

## Casper Events Center Budget Summary

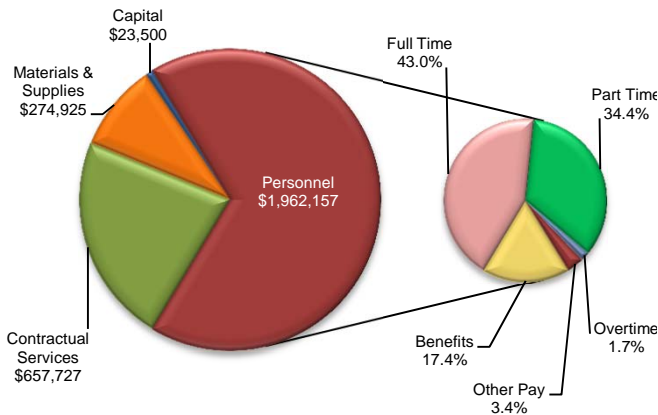
	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 1,664,841	\$ 1,885,100	\$ 1,849,300	\$ 1,985,350	7%
Miscellaneous	154,404	163,074	164,599	167,299	2%
Transfer In	593,257	813,566	961,109	765,660	-20%
<b>Total Revenues</b>	<b>\$ 2,412,502</b>	<b>\$ 2,861,740</b>	<b>\$ 2,975,008</b>	<b>\$ 2,918,309</b>	<b>-2%</b>
<b>Expenditures</b>					
Personnel	\$ 1,745,098	\$ 1,939,094	\$ 2,005,228	\$ 1,962,157	-2%
Contractual Services	661,704	605,921	676,502	657,727	-3%
Materials & Supplies	276,752	291,925	274,975	274,925	0%
Other	2,837	-	-	-	0%
Capital	26,756	24,800	18,303	23,500	28%
<b>Total Expenditures</b>	<b>\$ 2,713,147</b>	<b>\$ 2,861,740</b>	<b>\$ 2,975,008</b>	<b>\$ 2,918,309</b>	<b>-2%</b>
<b>Net Casper Events Center Fund</b>	<b>\$ (300,645)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

Actual Reserves on June 30, 2013 \$ (247,044)

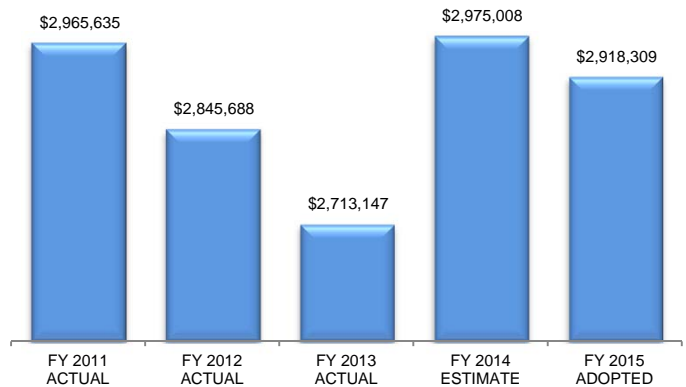
Projected Reserves on June 30, 2014 \$ (247,044)

Projected Reserves on June 30, 2015 \$ (247,044)

### Casper Events Center Budget Summary



### Casper Events Center Expenditures



### FY 2015 Capital Summary

Replacement Capital		New Capital	
Miscellaneous Repairs	\$ 5,000		
Heat Map Software	\$ 3,000		
Computer Replacements	\$ 16,500		
<b>Total</b>	<b>\$ 24,500</b>	<b>Total</b>	<b>\$ -</b>

# Municipal Golf Course Fund

## Income Statement

(Budget Basis)

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b><u>Operating Activity</u></b>					
<b>Revenues</b>					
Charges for Services	\$ 815,381	\$ 870,000	\$ 840,000	\$ 903,000	8%
Administration/Management Fees	53,614	54,819	54,819	60,912	11%
<b>Total Revenues</b>	<b>868,995</b>	<b>924,819</b>	<b>894,819</b>	<b>963,912</b>	<b>8%</b>
<b>Expenses</b>					
Personnel Services	440,922	465,330	468,867	495,405	6%
Contractual	411,352	364,012	372,462	375,734	1%
Materials & Supplies	91,197	96,623	94,503	94,450	0%
Debt Service & Interest	17,399	-	-	-	0%
<b>Total Expenses</b>	<b>960,870</b>	<b>925,965</b>	<b>935,832</b>	<b>965,589</b>	<b>3%</b>
<b>Operating Income (Loss)</b>	<b>(91,875)</b>	<b>(1,146)</b>	<b>(41,013)</b>	<b>(1,677)</b>	<b>96%</b>
<b><u>Non-operating Activity</u></b>					
<b>Revenues</b>					
Miscellaneous	12,776	16,000	13,000	13,000	0%
<b>Total Revenues</b>	<b>12,776</b>	<b>16,000</b>	<b>13,000</b>	<b>13,000</b>	<b>0%</b>
<b>Non-operating Income (Loss)</b>	<b>12,776</b>	<b>16,000</b>	<b>13,000</b>	<b>13,000</b>	<b>0%</b>
<b><u>Capital Activity</u></b>					
<b>Uses</b>					
Replacement Capital	10,395	63,500	8,050	1,000	-88%
<b>Total Uses</b>	<b>10,395</b>	<b>63,500</b>	<b>8,050</b>	<b>1,000</b>	<b>-88%</b>
<b>Capital Income (Loss)</b>	<b>(10,395)</b>	<b>(63,500)</b>	<b>(8,050)</b>	<b>(1,000)</b>	<b>88%</b>
<b>Net Income (Loss)</b>	<b>\$ (89,494)</b>	<b>\$ (48,646)</b>	<b>\$ (36,063)</b>	<b>\$ 10,323</b>	<b>129%</b>

# Municipal Golf Course Fund

**Function:** To provide an affordable, challenging, enjoyable, pleasant, and safe golf course with appropriate amenities for residents and visitors to Casper.

## Golf Course Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Special Facilities Manager	1	1	1	1
Golf Course Mechanic	1	1	1	1
Golf Course Superintendent	1	1	1	1
Golf Course Technician	1	1	1	1
Irrigation Worker	1	1	1	1
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 64,123</b>	<b>\$ 57,408</b>	<b>\$ 61,500</b>	<b>\$ 64,500</b>

## Municipal Golf Course Highlights

Installation of new hardware and improved software for the sale of season passes at the Golf Pro Shop.  
 Installation of new water efficient irrigation system on the Park and Highlands courses.  
 Construction of new Golf Course Maintenance Facility.

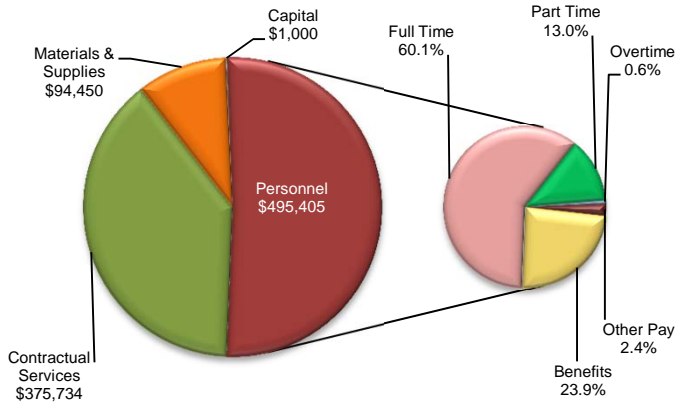
## Golf Course Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 815,381	\$ 870,000	\$ 840,000	\$ 903,000	8%
Miscellaneous	66,390	70,819	67,819	73,912	9%
<b>Total Revenues</b>	<b>\$ 881,771</b>	<b>\$ 940,819</b>	<b>\$ 907,819</b>	<b>\$ 976,912</b>	<b>8%</b>
<b>Expenditures</b>					
Personnel	\$ 440,922	\$ 465,330	\$ 468,867	\$ 495,405	6%
Contractual Services	411,352	364,012	372,462	375,734	1%
Materials & Supplies	91,197	96,623	94,503	94,450	0%
Other	17,399	-	-	-	0%
Capital	10,395	63,500	8,050	1,000	-88%
<b>Total Expenditures</b>	<b>\$ 971,265</b>	<b>\$ 989,465</b>	<b>\$ 943,882</b>	<b>\$ 966,589</b>	<b>2%</b>
<b>Net Golf Course Fund</b>	<b>\$ (89,494)</b>	<b>\$ (48,646)</b>	<b>\$ (36,063)</b>	<b>\$ 10,323</b>	<b>129%</b>
				Actual Reserves on June 30, 2013	\$ (26,166)
				Projected Reserves on June 30, 2014	\$ (62,229)
				Projected Reserves on June 30, 2015	\$ (51,906)

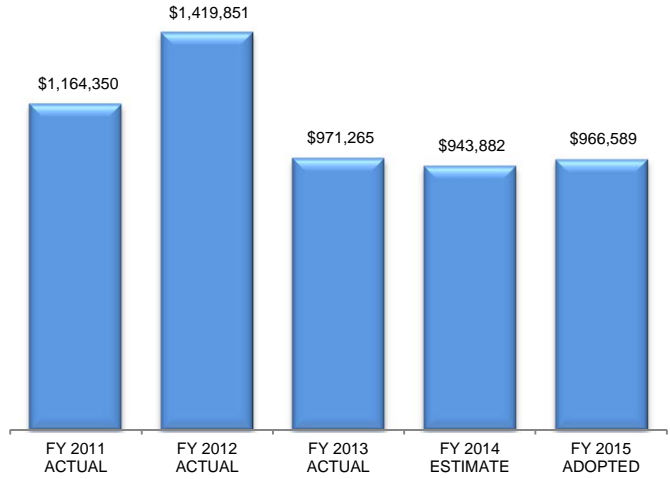


# Municipal Golf Course Fund

**Golf Course Budget Summary**



**Golf Course Expenditures**



## Municipal Golf Course FY 2015 Capital Summary

Replacement Capital		New Capital	
Computer Replacement	\$ 1,000		
<b>Total</b>	<b>\$ 1,000</b>	<b>Total</b>	<b>\$ -</b>

# Casper Recreation Center Fund

## Income Statement

(Budget Basis)

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b><u>Operating Activity</u></b>					
<b>Revenues</b>					
Charges for Services	\$ 565,610	\$ 559,300	\$ 551,095	\$ 564,001	2%
<b>Total Revenues</b>	565,610	559,300	551,095	564,001	2%
<b>Expenses</b>					
Personnel Services	862,768	903,980	886,151	924,011	4%
Contractual	205,949	223,241	205,346	194,762	-5%
Materials & Supplies	40,312	43,668	41,185	34,784	-16%
Promotional Expenses	10	100	-	-	0%
Debt Service & Interest	195	200	200	200	0%
<b>Total Expenses</b>	1,109,234	1,171,189	1,132,882	1,153,757	2%
<b>Operating Income (Loss)</b>	(543,624)	(611,889)	(581,787)	(589,756)	1%
<b><u>Non-operating Activity</u></b>					
<b>Revenues</b>					
Miscellaneous	211	-	-	-	0%
Transfers In	536,641	612,889	582,116	599,406	3%
<b>Total Revenues</b>	536,852	612,889	582,116	599,406	3%
<b>Non-operating Income (Loss)</b>	536,852	612,889	582,116	599,406	3%
<b><u>Capital Activity</u></b>					
Replacement Capital	2,026	1,000	329	9,650	2833%
<b>Total Uses</b>	2,026	1,000	329	9,650	2833%
<b>Capital Income (Loss)</b>	(2,026)	(1,000)	(329)	(9,650)	2833%
<b>Net Income (Loss)</b>	\$ (8,798)	\$ -	\$ -	\$ -	0%

# Casper Recreation Center Fund

**Function:** To provide recreation services that enhance the quality of life for Casper area residents and visitors. Services promote positive recreational opportunities, skill development, and good health in friendly and well-maintained environments.

## Casper Recreation Center Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Administrative Support Tech	-	1	1	1
Custodial Maintenance Worker I	1	1	1	1
Custodial Maintenance Worker II	1	1	1	1
Recreation Coordinator	2	2	2	2
Recreation Manager	1	1	1	1
Recreation Supervisor II	2	2	2	2
Secretary II	1	-	-	-
<b>Total</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 245,412</b>	<b>\$ 269,339</b>	<b>\$ 286,477</b>	<b>\$ 273,977</b>

## Casper Recreation Center Highlights

Video surveillance system to be installed in various locations throughout the Recreation Center.

The Recreation Division is preparing a celebration of its 7,000,000<sup>th</sup> visitor which is expected to occur sometime this summer.

## Casper Recreation Center Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 565,610	\$ 559,300	\$ 551,095	\$ 564,001	2%
Miscellaneous	211	-	-	-	0%
Transfers In	536,641	612,889	582,116	599,406	3%
<b>Total Revenues</b>	<b>\$ 1,102,462</b>	<b>\$ 1,172,189</b>	<b>\$ 1,133,211</b>	<b>\$ 1,163,407</b>	<b>3%</b>
<b>Expenditures</b>					
Personnel	\$ 862,768	\$ 903,980	\$ 886,151	\$ 924,011	4%
Contractual Services	205,949	223,241	205,346	194,762	-5%
Materials & Supplies	40,312	43,668	41,185	34,784	-16%
Other	205	300	200	200	0%
Capital	2,026	1,000	329	9,650	2833%
<b>Total Expenditures</b>	<b>\$ 1,111,260</b>	<b>\$ 1,172,189</b>	<b>\$ 1,133,211</b>	<b>\$ 1,163,407</b>	<b>3%</b>
<b>Net Casper Recreation Center Fund</b>	<b>\$ (8,798)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

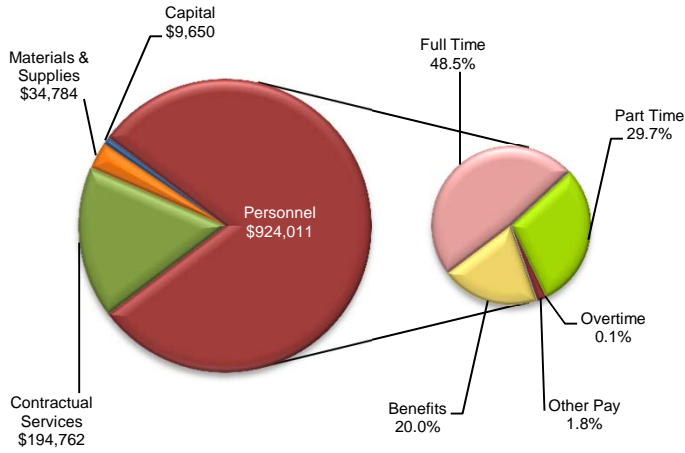
Actual Reserves on June 30, 2013 \$ 85,403

Projected Reserves on June 30, 2014 \$ 85,403

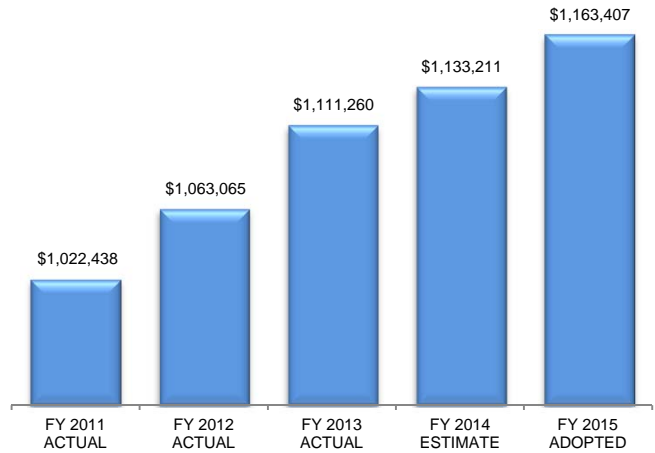
Projected Reserves on June 30, 2015 \$ 85,403

# Casper Recreation Center Fund

**Recreation Center Budget Summary**



**Recreation Center Expenditures**



## Casper Recreation Center FY 2015 Capital Summary

Replacement Capital		New Capital	
Computer Replacement (7)	\$ 7,950	\$	-
Card Printer Replacement	\$ 1,500		
Computer Monitor Replacement	\$ 200		
<b>Total</b>	<b>\$ 9,650</b>	<b>\$</b>	<b>-</b>

# Aquatics Fund

## Income Statement

(Budget Basis)

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b><u>Operating Activity</u></b>					
<b>Revenues</b>					
Charges for Services	\$ 537,285	\$ 504,800	\$ 501,300	\$ 560,205	12%
Administration/Management Fees	17,497	19,969	19,969	16,495	-17%
Miscellaneous Revenue	27,825	25,520	25,310	29,000	15%
<b>Total Revenues</b>	582,607	550,289	546,579	605,700	11%
<b>Expenses</b>					
Personnel Services	625,567	640,914	638,046	633,644	-1%
Contractual	300,445	323,633	317,833	329,152	4%
Materials & Supplies	55,668	68,050	55,737	58,100	4%
Other	1,410	1,325	1,225	1,410	15%
<b>Total Expenses</b>	983,090	1,033,922	1,012,841	1,022,306	1%
<b>Operating Income (Loss)</b>	(400,483)	(483,633)	(466,262)	(416,606)	11%
<b><u>Non-operating Activity</u></b>					
<b>Revenues</b>					
Transfers In	403,027	488,033	467,762	421,006	-10%
<b>Total Revenues</b>	403,027	488,033	467,762	421,006	-10%
<b>Non-operating Income (Loss)</b>	403,027	488,033	467,762	421,006	-10%
<b><u>Capital Activity</u></b>					
<b>Uses</b>					
Capital - New	-	1,000	1,000	-	-100%
Capital - Replacement	2,544	3,400	500	4,400	780%
<b>Total Uses</b>	2,544	4,400	1,500	4,400	193%
<b>Capital Income (Loss)</b>	(2,544)	(4,400)	(1,500)	(4,400)	193%
<b>Net Income (Loss)</b>	\$ -	\$ -	\$ -	\$ -	0%

# Aquatics Fund

**Function:** to provide well-oriented recreation services which enhance the quality of life of Casper area residents and visitors. Services should promote positive recreational opportunities, skill development, and good health in a friendly and well-maintained environment.

## Aquatics Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Recreation Coordinator	1	1	1	1
Recreation Supervisor II	1	1	1	1
Custodial Maintenance Worker I	1	1	1	1
Custodial Maintenance Worker II	1	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 377,151</b>	<b>\$ 342,575</b>	<b>\$ 342,245</b>	<b>\$ 342,245</b>

## Aquatics Highlights

Video surveillance system to be installed at all pool facilities.

The three remaining outdoor pools will undergo needed equipment and structure improvements in order to maintain operating efficiency.

## Aquatics Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 537,285	\$ 504,800	\$ 501,300	\$ 560,205	12%
Miscellaneous	45,322	45,489	45,279	45,495	0%
Transfer In	403,027	488,033	467,762	421,006	-10%
<b>Total Revenues</b>	<b>\$ 985,634</b>	<b>\$ 1,038,322</b>	<b>\$ 1,014,341</b>	<b>\$ 1,026,706</b>	<b>1%</b>
<b>Expenditures</b>					
Personnel	\$ 625,567	\$ 640,914	\$ 638,046	\$ 633,644	-1%
Contractual Services	300,445	323,633	317,833	329,152	4%
Materials & Supplies	55,668	68,050	55,737	58,100	4%
Other	1,410	1,325	1,225	1,410	15%
Capital	2,544	4,400	1,500	4,400	193%
<b>Total Expenditures</b>	<b>\$ 985,634</b>	<b>\$ 1,038,322</b>	<b>\$ 1,014,341</b>	<b>\$ 1,026,706</b>	<b>1%</b>
<b>Net Aquatics Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

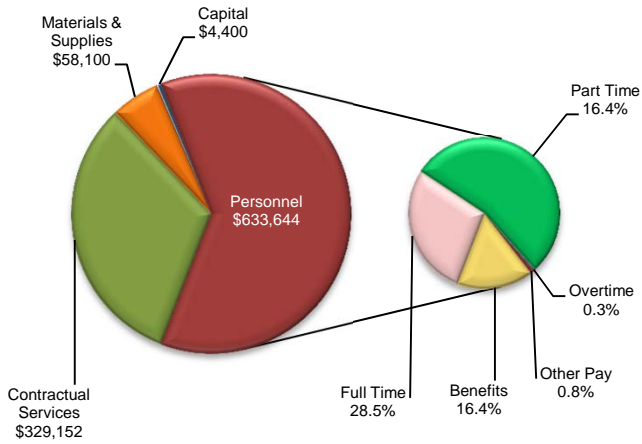
Actual Reserves on June 30, 2013 \$ (19,753)

Projected Reserves on June 30, 2014 \$ (19,753)

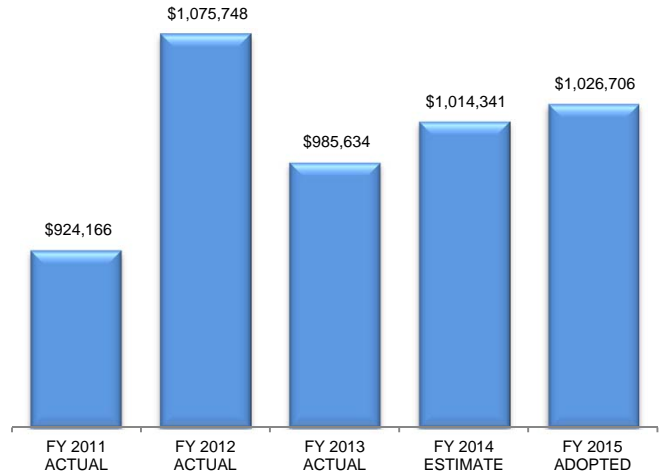
Projected Reserves on June 30, 2015 \$ (19,753)

# Aquatics Fund

**Aquatics Budget Summary**



**Aquatics Expenditures**



## Aquatics FY 2015 Capital Summary

Replacement Capital		New Capital	
Computer Replacement (4)	\$ 4,400		
<b>Total</b>	<b>\$ 4,400</b>	<b>Total</b>	<b>\$ -</b>

# Ice Arena Fund

## Income Statement

(Budget Basis)

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b><u>Operating Activity</u></b>					
<b>Revenues</b>					
Charges for Services	\$ 253,070	\$ 229,479	\$ 231,050	\$ 258,800	12%
Miscellaneous Revenue	59,762	62,700	62,700	69,300	11%
<b>Total Revenues</b>	<b>312,832</b>	<b>292,179</b>	<b>293,750</b>	<b>328,100</b>	<b>12%</b>
<b>Expenses</b>					
Personnel Services	300,010	308,913	311,261	315,586	1%
Contractual	145,588	160,830	160,090	165,366	3%
Materials & Supplies	56,931	47,879	35,762	42,692	19%
Other	2,745	3,000	3,000	3,200	7%
<b>Total Expenses</b>	<b>505,274</b>	<b>520,622</b>	<b>510,113</b>	<b>526,844</b>	<b>3%</b>
<b>Operating Income (Loss)</b>	<b>(192,442)</b>	<b>(228,443)</b>	<b>(216,363)</b>	<b>(198,744)</b>	<b>8%</b>
<b><u>Non-operating Activity</u></b>					
<b>Revenues</b>					
Transfers	193,500	229,372	216,557	205,744	-5%
Interest on Investments	211	71	6	-	-100%
<b>Total Revenues</b>	<b>193,711</b>	<b>229,443</b>	<b>216,563</b>	<b>205,744</b>	<b>-5%</b>
<b>Non-operating Income (Loss)</b>	<b>193,711</b>	<b>229,443</b>	<b>216,563</b>	<b>205,744</b>	<b>-5%</b>
<b><u>Capital Activity</u></b>					
<b>Uses</b>					
Replacement Capital	1,269	1,000	200	7,000	3400%
<b>Total Uses</b>	<b>1,269</b>	<b>1,000</b>	<b>200</b>	<b>7,000</b>	<b>3400%</b>
<b>Capital Income (Loss)</b>	<b>(1,269)</b>	<b>(1,000)</b>	<b>(200)</b>	<b>(7,000)</b>	<b>3400%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>



# Ice Arena Fund

**Function:** To provide recreation services which enhance the quality of life of Casper area residents and visitors. Services promote positive recreational opportunities, skill development, and good health in a friendly and well-maintained environment.

## Ice Arena Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Recreation Coordinator	1	1	1	1
Recreation Supervisor II	1	1	1	1
Custodial Maintenance Worker II	1	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 83,338</b>	<b>\$ 88,264</b>	<b>\$ 88,663</b>	<b>\$ 88,663</b>

## Ice Arena Highlights

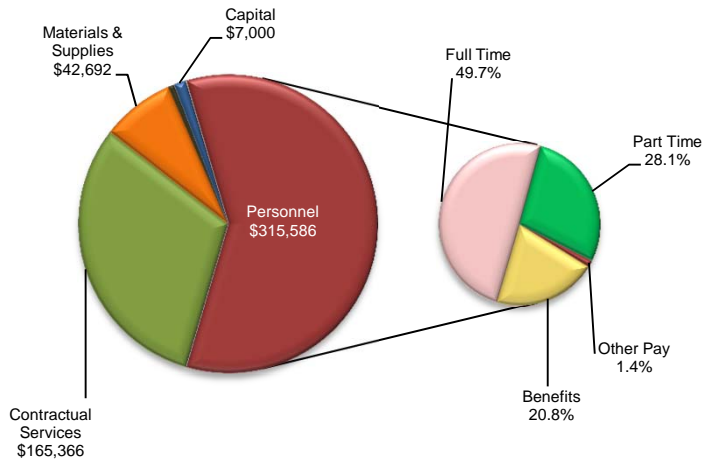
Video surveillance system to be installed at the Ice Arena.  
The Casper Coyotes will be a new addition to the Western States Hockey League and will utilize the Casper Ice Arena as their home ice.

## Ice Arena Budget Summary

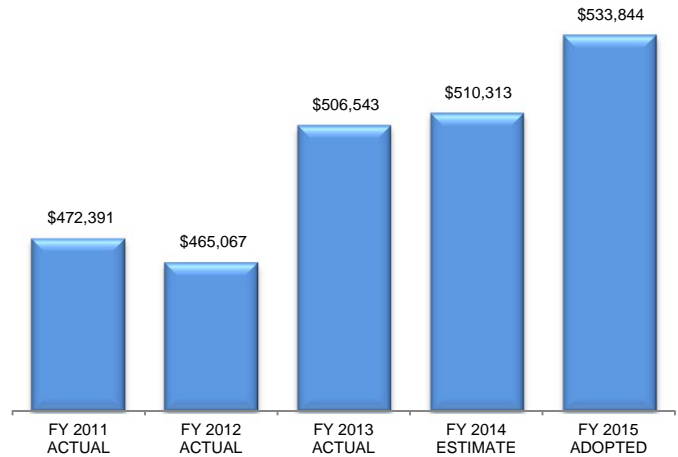
	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 253,070	\$ 229,479	\$ 231,050	\$ 258,800	12%
Miscellaneous	59,973	62,771	62,706	69,300	11%
Transfer In	193,500	229,372	216,557	205,744	-5%
<b>Total Revenues</b>	<b>\$ 506,543</b>	<b>\$ 521,622</b>	<b>\$ 510,313</b>	<b>\$ 533,844</b>	<b>5%</b>
<b>Expenditures</b>					
Personnel	\$ 300,010	\$ 308,913	\$ 311,261	\$ 315,586	1%
Contractual Services	145,588	160,830	160,090	165,366	3%
Materials & Supplies	56,931	47,879	35,762	42,692	19%
Other	2,745	3,000	3,000	3,200	7%
Capital	1,269	1,000	200	7,000	3400%
<b>Total Expenditures</b>	<b>\$ 506,543</b>	<b>\$ 521,622</b>	<b>\$ 510,313</b>	<b>\$ 533,844</b>	<b>5%</b>
<b>Net Ice Arena Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
		Actual Reserves on June 30, 2013	\$	16,814	
		Projected Reserves on June 30, 2014	\$	16,814	
		Projected Reserves on June 30, 2015	\$	16,814	

# Ice Arena Fund

**Ice Arena Budget Summary**



**Ice Arena Expenditures**



**Ice Arena FY 2015 Capital Summary**

Replacement Capital		New Capital	
Computer Replacement (5)	\$ 5,500		\$ -
Card Printer Replacement	1,500		
<b>Total</b>	<b>\$ 7,000</b>	<b>Total</b>	<b>\$ -</b>

# Hogadon Ski Area Fund

## Income Statement

(Budget Basis)

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b><u>Operating Activity</u></b>					
<b>Revenues</b>					
Charges for Services	\$ 313,208	\$ 493,250	\$ 444,743	\$ 472,900	6%
<b>Total Revenues</b>	<b>313,208</b>	<b>493,250</b>	<b>444,743</b>	<b>472,900</b>	<b>6%</b>
<b>Expenses</b>					
Personnel Services	\$ 341,209	\$ 348,192	\$ 352,541	\$ 364,720	3%
Contractual	432,602	402,581	388,984	401,088	3%
Materials & Supplies	65,933	71,517	66,500	67,000	1%
<b>Total Expenses</b>	<b>839,744</b>	<b>822,290</b>	<b>808,025</b>	<b>832,808</b>	<b>3%</b>
<b>Operating Income (Loss)</b>	<b>(526,536)</b>	<b>(329,040)</b>	<b>(363,282)</b>	<b>(359,908)</b>	<b>1%</b>
<b><u>Non-operating Activity</u></b>					
<b>Revenues</b>					
Building Rent	176	10,000	5,000	5,000	0%
Transfer In	294,095	376,040	411,282	371,408	-10%
<b>Total Revenues</b>	<b>294,271</b>	<b>386,040</b>	<b>416,282</b>	<b>376,408</b>	<b>-10%</b>
<b>Non-operating Income (Loss)</b>	<b>294,271</b>	<b>386,040</b>	<b>416,282</b>	<b>376,408</b>	<b>-10%</b>
<b><u>Capital Activity</u></b>					
<b>Uses</b>					
Replacement Capital	75,069	57,000	53,000	16,500	-69%
<b>Total Uses</b>	<b>75,069</b>	<b>57,000</b>	<b>53,000</b>	<b>16,500</b>	<b>-69%</b>
<b>Capital Income (Loss)</b>	<b>(75,069)</b>	<b>(57,000)</b>	<b>(53,000)</b>	<b>(16,500)</b>	<b>69%</b>
<b>Net Income (Loss)</b>	<b>\$ (307,334)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

# Hogadon Ski Area Fund

**Function:** To provide a ski area at a reasonable cost, for both user groups and the general public, that is conducive to the safety and recreational needs of skiers and snowboarders.

## Hogadon Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Ski Area Superintendent	1	1	1	1
Ski Area Mechanic	1	1	1	1
Ski Area Operations Technician	1	1	1	1
Ski Area Operations Supervisor	1	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Part Time Employees (Budget)</b>	\$ 35,612	\$ 64,643	\$ 48,262	\$ 48,262

## Hogadon Highlights

Second season for Magic Carpet, significantly enhances the beginner experience.  
 Update snow-making system with replacement of 4 older snow guns and dredging/relining the reservoir.  
 Update of Yellow Chairlift electrical from an analog to digital control system.

## Hogadon Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 313,208	\$ 493,250	\$ 444,743	\$ 472,900	6%
Miscellaneous	176	10,000	5,000	5,000	0%
Transfer In	294,095	376,040	411,282	371,408	-10%
<b>Total Revenues</b>	<b>\$ 607,479</b>	<b>\$ 879,290</b>	<b>\$ 861,025</b>	<b>\$ 849,308</b>	<b>-1%</b>
<b>Expenditures</b>					
Personnel	\$ 341,209	\$ 348,192	\$ 352,541	\$ 364,720	3%
Contractual Services	432,602	402,581	388,984	401,088	3%
Materials & Supplies	65,933	71,517	66,500	67,000	1%
Other	-	-	-	-	0%
Capital	75,069	57,000	53,000	16,500	-69%
<b>Total Expenditures</b>	<b>\$ 914,813</b>	<b>\$ 879,290</b>	<b>\$ 861,025</b>	<b>\$ 849,308</b>	<b>-1%</b>
<b>Net Hogadon Fund</b>	<b>\$ (307,334)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

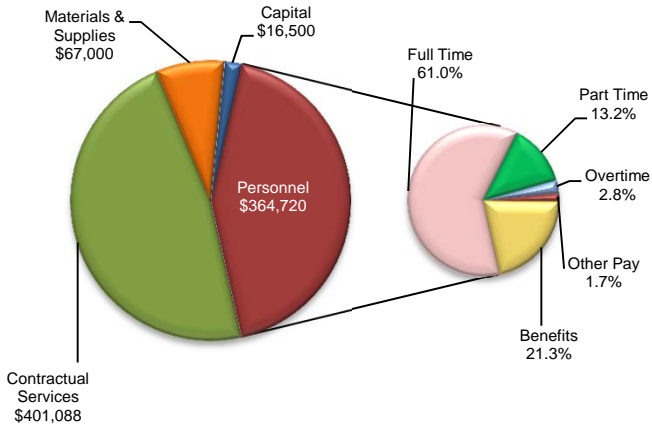
Actual Reserves on June 30, 2013 \$ (52,566)

Projected Reserves on June 30, 2014 \$ (52,566)

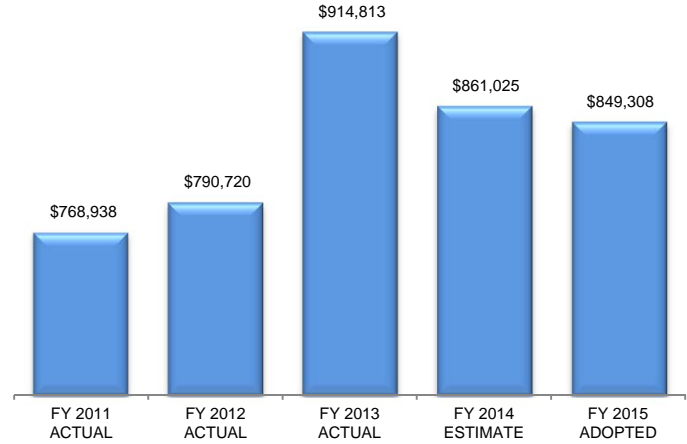
Projected Reserves on June 30, 2015 \$ (52,566)

# Hogadon Ski Area Fund

**Hogadon Budget Summary**

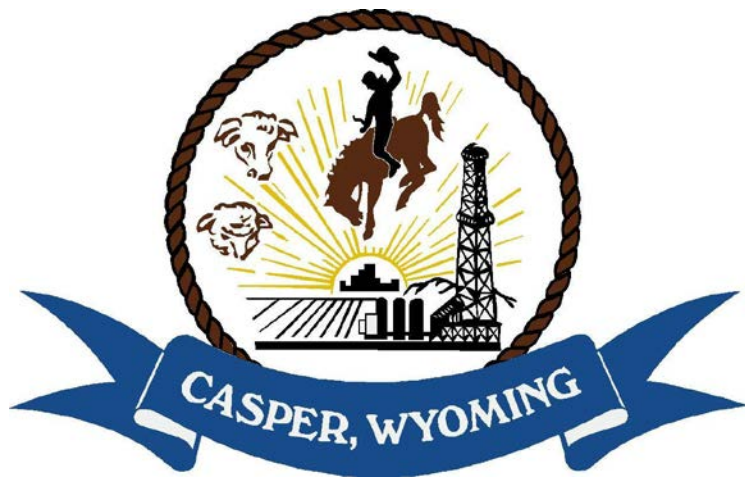


**Hogadon Expenditures**



## Hogadon FY 2015 Capital Summary

Replacement Capital		New Capital	
Welding Equipment Replacement	\$ 3,000		\$ -
Computer Replacement (2)	3,000		
Upgrade Ticket Printer	4,500		
VOP Phone System	6,000		
<b>Total</b>	<b>\$ 16,500</b>	<b>Total</b>	<b>\$ -</b>



# Other Enterprise Funds

## Parking Lots



# Parking Lots Fund

## Income Statement

(Budget Basis)

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b><u>Operating Activity</u></b>					
<b>Revenues</b>					
Charges for Services	\$ 4,605	\$ 6,500	\$ 4,392	\$ 4,500	2%
Miscellaneous Revenue	15,016	16,500	15,922	7,000	-56%
<b>Total Revenues</b>	<b>19,621</b>	<b>23,000</b>	<b>20,314</b>	<b>11,500</b>	<b>-43%</b>
<b>Expenses</b>					
Contractual	8,117	8,745	8,478	14,300	69%
Depreciation	18,000	18,000	18,000	-	-100%
<b>Total Expenses</b>	<b>26,117</b>	<b>26,745</b>	<b>26,478</b>	<b>14,300</b>	<b>-46%</b>
<b>Operating Income (Loss)</b>	<b>(6,496)</b>	<b>(3,745)</b>	<b>(6,164)</b>	<b>(2,800)</b>	<b>55%</b>
<b><u>Non-operating Activity</u></b>					
<b>Revenues</b>					
Gain/Loss on Sale of Investments	(487)	-	(5)	-	100%
Interest	2,869	6,292	2,791	2,800	0%
<b>Total Revenues</b>	<b>2,382</b>	<b>6,292</b>	<b>2,786</b>	<b>2,800</b>	<b>1%</b>
<b>Non-operating Income (Loss)</b>	<b>2,382</b>	<b>6,292</b>	<b>2,786</b>	<b>2,800</b>	<b>1%</b>
<b><u>Capital Activity</u></b>					
<b>Uses</b>					
Capital	927	20,500	20,500	-	-100%
<b>Total Uses</b>	<b>927</b>	<b>20,500</b>	<b>20,500</b>	<b>-</b>	<b>-100%</b>
<b>Capital Income (Loss)</b>	<b>(927)</b>	<b>(20,500)</b>	<b>(20,500)</b>	<b>-</b>	<b>100%</b>
<b>Net Income (Loss)</b>	<b>\$ (5,041)</b>	<b>\$ (17,953)</b>	<b>\$ (23,878)</b>	<b>\$ -</b>	<b>100%</b>
<b>Add Non-Cash Items</b>					
Depreciation	18,000	18,000	18,000	-	-100%
<b>Net Income Excluding Non-Cash Items</b>	<b>12,959</b>	<b>47</b>	<b>(5,878)</b>	<b>-</b>	<b>100%</b>



# Parking Lots Fund

## Parking Fund Highlights

The FY 2015 Budget represents the first full year of the Downtown Development Authority managing the parking structure.

### Parking Budget Summary

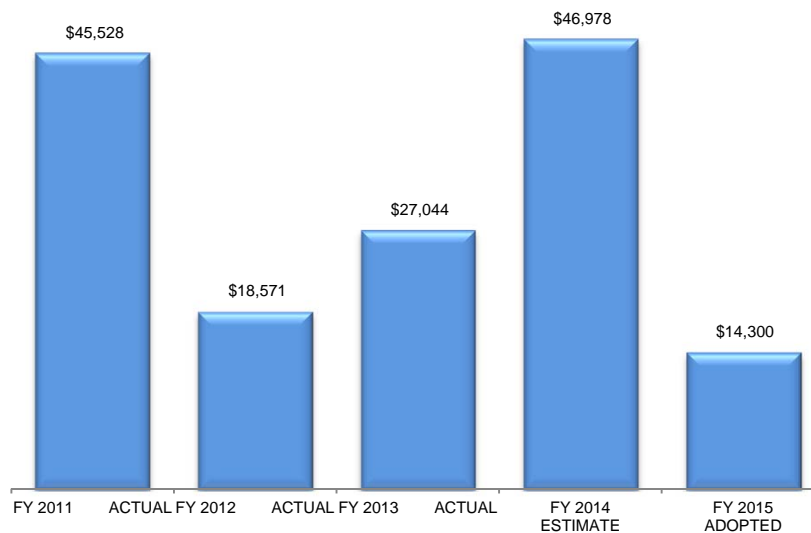
	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 4,605	\$ 6,500	\$ 4,392	\$ 4,500	2%
Miscellaneous	17,398	22,792	18,708	9,800	-48%
<b>Total Revenues</b>	<b>\$ 22,003</b>	<b>\$ 29,292</b>	<b>\$ 23,100</b>	<b>\$ 14,300</b>	<b>-38%</b>
<b>Expenditures</b>					
Contractual Services	\$ 8,117	\$ 8,745	\$ 8,478	\$ 14,300	69%
Other	18,000	18,000	18,000	-	-100%
Capital	927	20,500	20,500	-	-100%
<b>Total Expenditures</b>	<b>\$ 27,044</b>	<b>\$ 47,245</b>	<b>\$ 46,978</b>	<b>\$ 14,300</b>	<b>-70%</b>
<b>Net Parking Fund</b>	<b>\$ (5,041)</b>	<b>\$ (17,953)</b>	<b>\$ (23,878)</b>	<b>\$ -</b>	<b>100%</b>

Actual Reserves on June 30, 2013 \$ 539,329

Projected Reserves on June 30, 2014 \$ 533,451

Projected Reserves on June 30, 2015 \$ 533,451

### Parking Fund Expenditures





# Special Revenue Funds

Weed & Pest Fund

Transit Services Fund

Community Development Block Grant Fund

Police Grants Fund

Special Fire Assistance Fund

Redevelopment Loan Fund

Revolving Land Fund

Metropolitan Planning Organization Fund

Special Reserves Fund



# Special Revenue Funds

## Summary by Category

### Special Revenue Funds Summary by Category

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Taxes	\$ 498,396	\$ 500,000	\$ 500,000	\$ 500,000	0%
Miscellaneous	176,382	626,862	762,681	218,596	-71%
Transfers In	677,160	525,988	525,988	527,246	0%
Grants	2,686,383	3,903,150	2,969,680	2,757,177	-7%
<b>Total Revenues</b>	<b>\$ 4,038,321</b>	<b>\$ 5,556,000</b>	<b>\$ 4,758,349</b>	<b>\$ 4,003,019</b>	<b>-16%</b>
<b>Expenditures</b>					
Personnel	\$ 489,801	\$ 506,578	\$ 540,173	\$ 645,862	20%
Contractual Services	1,715,827	2,112,279	1,726,810	2,218,951	29%
Materials and Supplies	143,274	133,707	142,504	141,601	-1%
Other	1,191,022	2,220,853	1,448,746	795,033	-45%
Capital	973,020	2,181,670	750,991	1,752,461	133%
<b>Total Expenditures</b>	<b>\$ 4,512,944</b>	<b>\$ 7,155,087</b>	<b>\$ 4,609,224</b>	<b>\$ 5,594,508</b>	<b>21%</b>
<b>Net All Special Revenue Funds</b>	<b>\$ (474,623)</b>	<b>\$ (1,599,087)</b>	<b>\$ 149,125</b>	<b>\$ (1,591,489)</b>	<b>-1167%</b>

# Special Revenue Funds

## Summary by Fund

Special Revenue Summary by Fund					
	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Weed &amp; Pest</b>					
Revenues	\$ 498,396	\$ 500,000	\$ 500,000	\$ 500,000	0%
Expenditures	556,623	509,746	491,604	503,568	2%
Net	(58,227)	(9,746)	8,396	(3,568)	-142%
<b>Transit Fund</b>					
Revenues	1,712,834	1,894,940	1,523,201	1,986,936	30%
Expenditures	1,712,834	1,894,940	1,523,201	1,986,936	30%
Net	-	-	-	-	0%
<b>Community Development Block Grant</b>					
Revenues	353,515	328,608	354,935	284,427	-20%
Expenditures	354,244	368,433	354,935	284,427	-20%
Net	(729)	(39,825)	-	-	0%
<b>Metropolitan Planning Organization</b>					
Revenues	1,004,384	2,015,617	1,238,870	761,518	-39%
Expenditures	1,004,379	2,015,617	1,238,870	761,518	-39%
Net	5	-	-	-	0%
<b>Police Grants</b>					
Revenues	249,020	185,781	226,434	170,429	-25%
Expenditures	236,884	185,781	226,434	170,429	-25%
Net	12,136	-	-	-	0%
<b>Special Fire Assistance Fund</b>					
Revenues	134,920	120,000	253,586	180,000	-29%
Expenditures	161,891	120,000	253,586	180,000	-29%
Net	(26,971)	-	-	-	0%
<b>Redevelopment Loan</b>					
Revenues	73,134	84,154	83,473	88,889	6%
Expenditures	58,342	59,500	74,500	74,500	0%
Net	14,792	24,654	8,973	14,389	60%
<b>Revolving Land Fund</b>					
Revenues	12,118	426,900	577,850	30,820	-95%
Expenditures	427,747	2,001,070	446,094	1,608,130	260%
Net	(415,629)	(1,574,170)	131,756	(1,577,310)	-1297%
<b>Special Reserves Fund</b>					
Revenues	-	-	357,300	-	-100%
Expenditures	-	-	-	25,000	100%
Net	-	-	357,300	(25,000)	-107%
<b>Revenues- All Special Revenue</b>					
	4,038,321	5,556,000	5,115,649	4,003,019	-22%
<b>Expenditures- All Special Revenue</b>					
	4,512,944	7,155,087	4,609,224	5,594,508	21%
<b>Net All Special Revenue</b>					
	\$ (474,623)	\$ (1,599,087)	\$ 149,125	\$ (1,566,489)	-1150%

# Weed & Pest Control Fund

**Function:** Weed & Pest Control is funded through a property mil levi distributed through the Natronal County Weed & Pest Board. These funds are used to develop and maintain an effective program to control noxious weeds and pests.

## Weed & Pest Control Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
-				
Municipal Worker II	2	2	2	2
Municipal Worker III	-	-	-	1
Parks Crew Supervisor	1	1	1	-
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Part Time Employees (Budget)</b>	\$ 7,216	\$ 12,435	\$ 12,300	\$ 18,892

## Weed & Pest Control Highlights

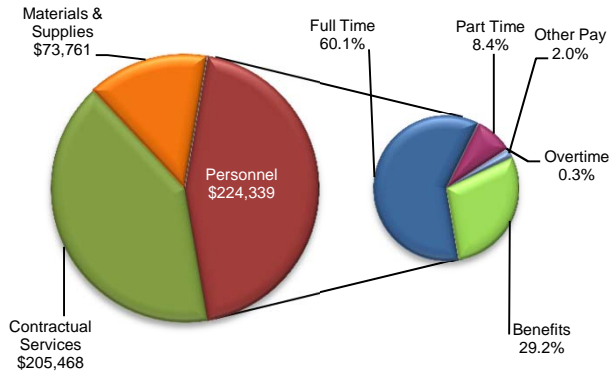
The FY 2015 expenditures are projected to increase 2%. The part-time personnel increase will help fund both parks and weed and pest seasonal employees. Increased spraying and fertilizing needs have been funded.

## Weed & Pest Budget Summary

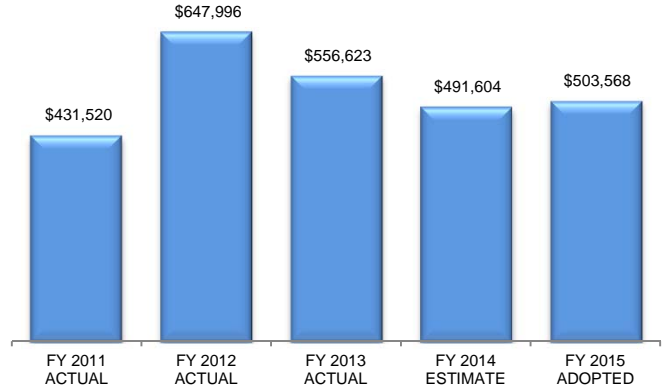
	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Taxes	\$ 498,396	\$ 500,000	\$ 500,000	\$ 500,000	0%
Miscellaneous	-	-	-	-	0%
<b>Total Revenues</b>	<b>\$ 498,396</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>0%</b>
<b>Expenditures</b>					
Personnel	\$ 206,108	\$ 230,188	\$ 223,232	\$ 224,339	0%
Contractual Services	211,952	225,876	207,521	205,468	-1%
Materials & Supplies	70,537	53,682	60,851	73,761	21%
Capital	68,026	-	-	-	0%
<b>Total Expenditures</b>	<b>\$ 556,623</b>	<b>\$ 509,746</b>	<b>\$ 491,604</b>	<b>\$ 503,568</b>	<b>2%</b>
<b>Net All Weed &amp; Pest Fund</b>	<b>\$ (58,227)</b>	<b>\$ (9,746)</b>	<b>\$ 8,396</b>	<b>\$ (3,568)</b>	<b>-142%</b>
				Actual Reserves on June 30, 2013	\$ 215,599
				Projected Reserves on June 30, 2014	\$ 223,995
				Projected Reserves on June 30, 2015	\$ 220,427

# Weed & Pest Control Fund

**Weed & Pest Budget Summary**



**Weed & Pest Expenditures**



# Transit Fund

**Function:** To serve the transportation needs of the elderly, disabled, and low-income individuals who lack personal transportation, as well as those who wish to avail themselves of fixed route transit services. The Casper Area Transportation Coalition (CATC) is a contracted agency that provides ground transportation services on the City's behalf.

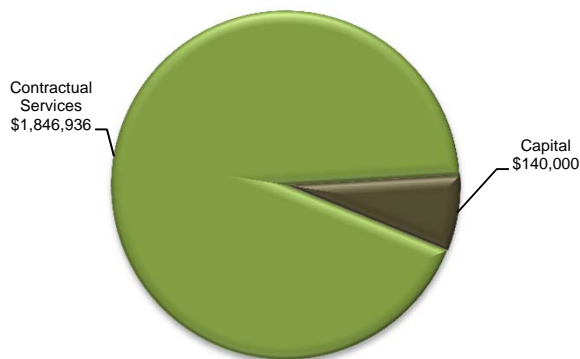
## Transit Highlights

For FY 2015, capital expenditures are 80% grant funded and 20% local match, and operations expenditures are 50% grant funded and 50% from local match. Transit Operations and Maintenance continues to see an increase with fuel increases and maintenance repairs to the fleet. The Reduced Fare Program, funded through the Community Development Block Grant fund, should have a higher allocation this year. Weekend Service will continue; a very successful program. One capital purchase is planned for a new bus.

### Transit Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Transfers In	\$ 558,940	\$ 413,367	\$ 413,367	\$ 449,544	9%
Grants	1,153,894	1,481,573	1,109,834	1,537,392	39%
<b>Total Revenues</b>	<b>\$ 1,712,834</b>	<b>\$ 1,894,940</b>	<b>\$ 1,523,201</b>	<b>\$ 1,986,936</b>	<b>30%</b>
<b>Expenditures</b>					
Contractual Services	\$ 1,390,374	\$ 1,754,740	\$ 1,383,001	\$ 1,846,936	34%
Materials & Supplies	36	200	200	-	-100%
Capital	322,424	140,000	140,000	140,000	0%
<b>Total Expenditures</b>	<b>\$ 1,712,834</b>	<b>\$ 1,894,940</b>	<b>\$ 1,523,201</b>	<b>\$ 1,986,936</b>	<b>30%</b>
<b>Net Transit Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
			Actual Reserves on June 30, 2013	\$ -	
			Projected Reserves on June 30, 2014	\$ -	
			Projected Reserves on June 30, 2015	\$ -	

### Transit Services Budget Summary



### Transit Services Expenditures



### FY 2015 Capital Summary

Replacement Capital		New Capital	
New Bus	\$ 140,000		
<b>Total</b>	<b>\$ 140,000</b>	<b>Total</b>	<b>\$ -</b>



## CDBG Fund

### Community Development Block Grant

**Function:** To promote and support community activities that provide a decent and affordable housing, community-based services, economic development activities, and a suitable environment that directly benefit the low-to-moderate income citizens of Casper.

#### Community Development Block Grant Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
H & CD Manager	1	1	-	-
Secretary II	1	-	-	-
Code Enforcement Inspector	-	1	-	-
Community Development Technician	-	-	1	1
<b>Total</b>	2	2	1	1
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

#### CDBG Highlights

As a requirement of an entitlement community for the receipt of Community Development Block Grant (CDBG) funds from the U.S. Department of Housing and Urban Development (HUD), the City must submit an Annual Action Plan outlining its use of CDBG funds for the period covering July 1, 2014 through June 30, 2015. The adopted projects are listed below.

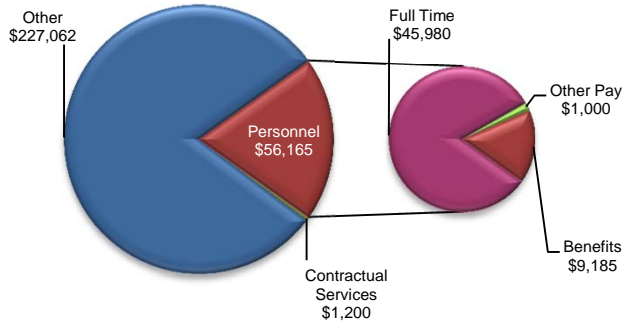
#### Community Development Block Grant Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Grants	\$ 313,577	\$ 316,608	\$ 345,985	\$ 264,192	-24%
Transfer In	31,000	-	-	11,385	100%
Miscellaneous	8,938	12,000	8,950	8,850	-1%
<b>Total Revenues</b>	\$ 353,515	\$ 328,608	\$ 354,935	\$ 284,427	-20%
<b>Expenditures</b>					
Personnel	\$ 120,913	\$ 68,060	\$ 59,841	\$ 56,165	-6%
Contractual Services	5,096	5,005	1,530	1,200	-22%
Materials & Supplies	-	100	-	-	0%
Capital	-	-	-	-	0%
Other	228,235	295,268	293,564	227,062	-23%
<b>Total Expenditures</b>	\$ 354,244	\$ 368,433	\$ 354,935	\$ 284,427	-20%
<b>Net CDBG Fund</b>	\$ (729)	\$ (39,825)	\$ -	\$ -	0%
				Actual Reserves on June 30, 2013	\$ 90,704
				Projected Reserves on June 30, 2014	\$ 90,704
				Projected Reserves on June 30, 2015	\$ 90,704

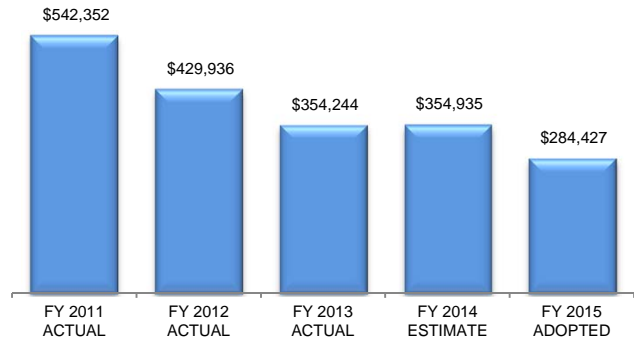
# CDBG Fund

## Community Development Block Grant

**CDBG Budget Summary**



**CDBG Expenditures**



### Adopted Projects with Federal CDBG Funds

The adopted projects for the FY15 Community Development Block Grant are as follows:

Project Name	Adopted Activities	Allocation
Transportation Programs	To provide ridership tickets for elderly and disabled to ride the dial-a-ride system and tickets for elderly, disabled, homeless and low-moderate income persons to ride The Bus and CATC.	\$ 35,000
Housing Rehabilitation Assistance Program	To provide assistance to low-moderate income homeowners with emergency repairs and program-related costs.	25,000
Lifesteps Campus Care	To provide for necessary repairs and capital improvements.	50,000
City Core Revitalization Activities	To provide funding for two (2) matching façade grants.	20,000
Housing Initiatives	To continue to address the housing needs in Casper for emergency, transitional, and market affordable shelters and units.	75,000
Clearance and Demolition	To provide funding for activities that remove health and safety issues in LMI areas.	9,192
Administration	To provide for a portion of the salary and benefits for one fulltime employee.	50,000
<b>Total</b>		<b>\$ 264,192</b>

# Metropolitan Planning Fund

**Function:** This fund accounts for the Metropolitan Planning Organization, which is a Federally funded planning operation to promote regional transportation planning. 90.49% of all expenses are reimbursed from Federal grants, with 9.51% coming from local match from Casper and participating communities.

## Metropolitan Planning Organization Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Administrative Support Tech	1	1	1	1
GIS Specialist	-	-	-	1
MPO Planner	-	-	1	-
MPO Supervisor	1	1	-	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>
<b>Part Time Employees (Budget)</b>	\$ 2,370	\$ -	\$ -	\$ -

## Metropolitan Planning Highlights

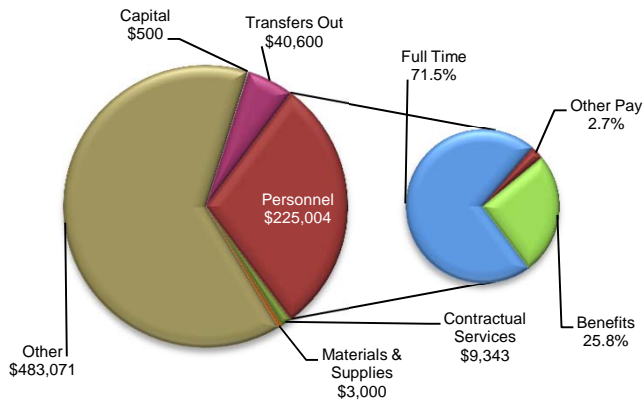
Approximately \$72,000, previously assigned to the City I.T. Division, will be used to fund a GIS-specific position in the MPO to act as the primary subject matter expert for the many data requests and actions of the MPO.

## Metropolitan Planning Organization Budget Summary

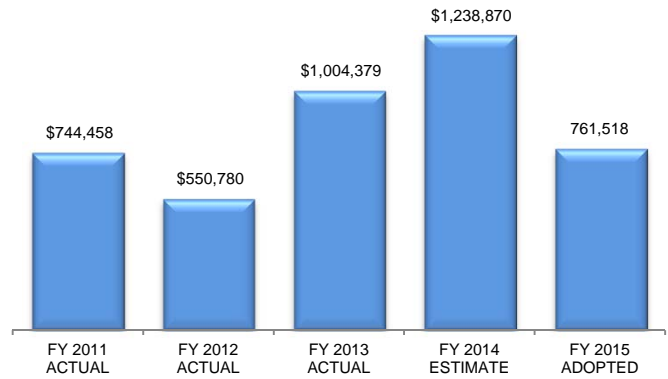
	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Miscellaneous	\$ 8,289	\$ 18,708	\$ 18,708	\$ 18,992	2%
Grants	908,875	1,884,288	1,107,541	676,209	-39%
Transfers In	87,220	112,621	112,621	66,317	-41%
<b>Total Revenues</b>	<b>\$ 1,004,384</b>	<b>\$ 2,015,617</b>	<b>\$ 1,238,870</b>	<b>\$ 761,518</b>	<b>-39%</b>
<b>Expenditures</b>					
Personnel	\$ 93,076	\$ 145,404	\$ 145,121	\$ 225,004	55%
Contractual Services	12,790	17,628	16,161	9,343	-42%
Materials & Supplies	1,893	3,000	3,000	3,000	0%
Other	895,630	1,847,585	1,074,588	483,071	-55%
Capital	990	2,000	-	500	100%
Transfers Out	-	-	-	40,600	100%
<b>Total Expenditures</b>	<b>\$ 1,004,379</b>	<b>\$ 2,015,617</b>	<b>\$ 1,238,870</b>	<b>\$ 761,518</b>	<b>-39%</b>
<b>Net MPO Fund</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
Actual Reserves on June 30, 2013				\$ -	
Projected Reserves on June 30, 2014				\$ -	
Projected Reserves on June 30, 2015				\$ -	

# Metropolitan Planning Fund

## Metropolitan Planning Budget Summary



## Metropolitan Planning Expenditures



## Adopted Metropolitan Planning Organization Projects

The adopted projects for the FY15 Metropolitan Planning Organization are as follows:

Project Name	Allocation
Traffic Counts	\$ 20,000
Comprehensive Plan Updates	60,000
Survey Points Project	7,500
ESRI License Agreement	51,000
GIS Personnel	136,848
Entryways and Design Standards	75,000
West Belt Loop	135,662
<b>TOTAL</b>	<b>\$ 486,010</b>

# Police Grants Fund

**Function:** This fund accounts for the revenue and expenditures related to grants and other special funding received to provide specialized police services and programs to the public.

## Police Grants Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Victim Services Advocate	-	1	1	1
<b>Total</b>	-	1	1	1

\*Victim Services Advocate position was added in FY 2013

<b>Part Time Employees (Budget)</b>	\$ 72,707	\$ -	\$ -	\$ -
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## Police Grants Highlights

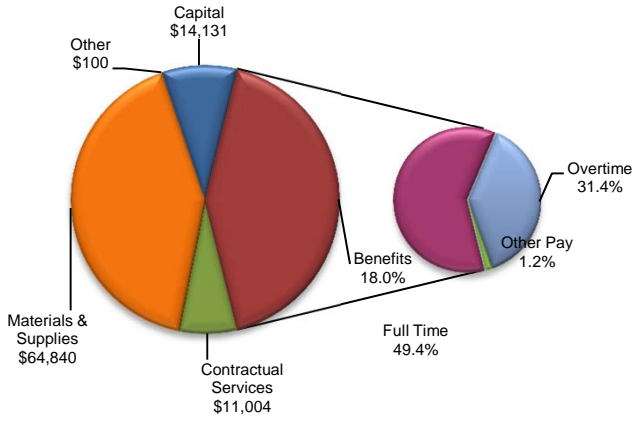
No significant changes for this cost center.

## Police Grants Budget Summary

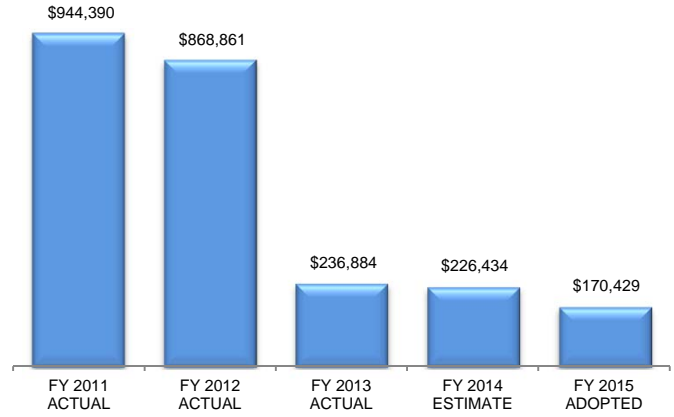
	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Grants	\$ 175,117	\$ 100,681	\$ 152,734	\$ 99,384	-35%
Miscellaneous	73,903	85,100	73,700	71,045	-4%
<b>Total Revenues</b>	\$ 249,020	\$ 185,781	\$ 226,434	\$ 170,429	-25%
<b>Expenditures</b>					
Personnel	\$ 69,704	\$ 62,926	\$ 111,979	\$ 80,354	-28%
Contractual Services	10,263	19,030	6,100	11,004	80%
Materials & Supplies	70,808	76,725	78,453	64,840	-17%
Other	8,815	13,500	-	100	100%
Capital	77,294	13,600	29,902	14,131	-53%
<b>Total Expenditures</b>	\$ 236,884	\$ 185,781	\$ 226,434	\$ 170,429	-25%
<b>Net Police Grants Fund</b>	\$ 12,136	\$ -	\$ -	\$ -	
		Actual Reserves on June 30, 2013	\$ 144,313		
		Projected Reserves on June 30, 2014	\$ 144,313		
		Projected Reserves on June 30, 2015	\$ 144,313		

# Police Grants Fund

**Police Grants Budget Summary**



**Police Grants Expenditures**



# Special Fire Assistance Fund

**Function:** This fund accounts for fire related grants and special reimbursements the City occasionally receives for equipment provided to other entities; primarily, Federal and State agencies.

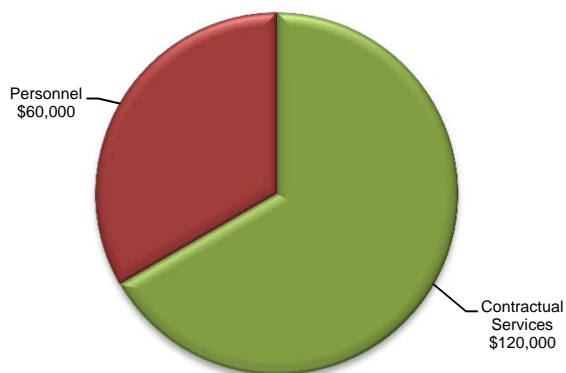
## Special Fire Assistance Highlights

For the FY2015 budget, wildland fire revenues and expenses were moved to this fund from the General Fund for tracking purposes.

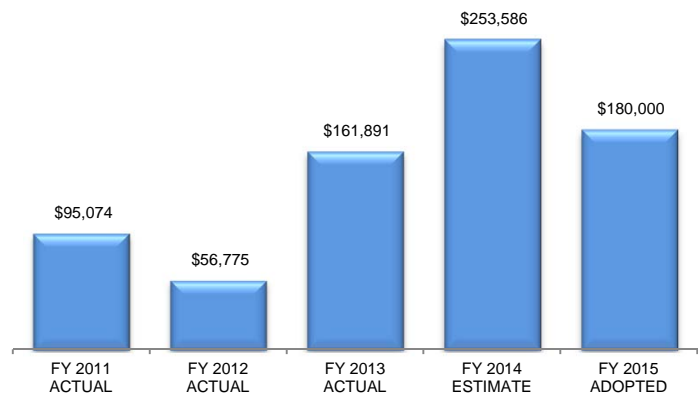
### Special Fire Assistance Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Grants and Intergovernmental	\$ 134,920	\$ 120,000	\$ 253,586	\$ 180,000	-29%
<b>Total Revenues</b>	<b>\$ 134,920</b>	<b>\$ 120,000</b>	<b>\$ 253,586</b>	<b>\$ 180,000</b>	<b>-29%</b>
<b>Expenditures</b>					
Contractual Services	\$ 85,352	\$ 90,000	\$ 112,497	\$ 120,000	7%
Personnel	-	-	-	60,000	100%
Capital	76,539	30,000	141,089	-	-100%
<b>Total Expenditures</b>	<b>\$ 161,891</b>	<b>\$ 120,000</b>	<b>\$ 253,586</b>	<b>\$ 180,000</b>	<b>-29%</b>
<b>Net Special Fire Assistance Fund</b>	<b>\$ (26,971)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
				Actual Reserves on June 30, 2013	\$ 29,151
				Projected Reserves on June 30, 2014	\$ 29,151
				Projected Reserves on June 30, 2015	\$ 29,151

Special Fire Assistance Budget Summary



Special Fire Assistance Expenditures



# Redevelopment Loan Fund

**Function:** This fund accounts for the funding activity and debt service received by the City from the property developer of the Old Firehouse Project, and, in turn, paid by the City to the Federal Housing and Urban Development (HUD) agency. In FY 2009, this fund was expanded to account for additional HUD 108 economic development loans.

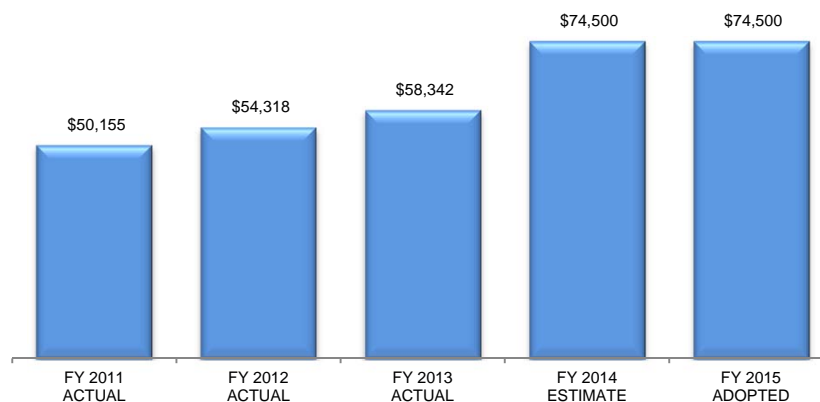
## Redevelopment Loan Highlights

There are no new loans planned for FY2015.

### Redevelopment Loan Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Miscellaneous	\$ 73,134	\$ 84,154	\$ 83,473	\$ 88,889	6%
<b>Total Revenues</b>	\$ 73,134	\$ 84,154	\$ 83,473	\$ 88,889	6%
<b>Expenditures</b>					
Other Expenses	\$ 58,342	\$ 59,500	\$ 74,500	\$ 74,500	0%
<b>Total Expenditures</b>	\$ 58,342	\$ 59,500	\$ 74,500	\$ 74,500	0%
<b>Net Redevelopment Loan Fund</b>	\$ 14,792	\$ 24,654	\$ 8,973	\$ 14,389	60%
				Actual Reserves on June 30, 2013	\$ 213,298
				Projected Reserves on June 30, 2014	\$ 222,271
				Projected Reserves on June 30, 2015	\$ 236,660

### Redevelopment Loan Fund Expenditures





# Revolving Land Fund

**Function:** This fund accounts for the acquisition and resale of real property. This was a new fund established in FY 2008 to acquire and resell land for redevelopment. Each year the full balance of the fund is budgeted to allow land purchases.

## Revolving Land Fund Highlights

No acquisitions of land for redevelopment are planned for FY2015.

### Revolving Land Budget Summary

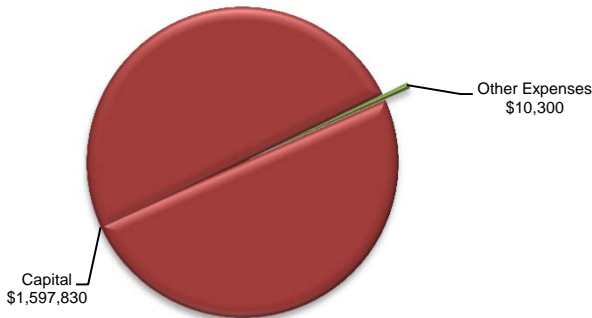
	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Miscellaneous	\$ 12,118	\$ 426,900	\$ 577,850	\$ 30,820	-95%
<b>Total Revenues</b>	\$ 12,118	\$ 426,900	\$ 577,850	\$ 30,820	-95%
<b>Expenditures</b>					
Other Expenses	\$ -	\$ 5,000	\$ 6,094	\$ 10,300	69%
Capital	427,747	1,996,070	440,000	1,597,830	263%
<b>Total Expenditures</b>	\$ 427,747	\$ 2,001,070	\$ 446,094	\$ 1,608,130	260%
<b>Net Revolving Land Fund</b>	\$ (415,629)	\$ (1,574,170)	\$ 131,756	\$ (1,577,310)	-1297%

Actual Reserves on June 30, 2013 \$ 1,513,689

Projected Reserves on June 30, 2014 \$ 1,645,445

Projected Reserves on June 30, 2015 \$ 68,135

Revolving Land Fund Budget Summary



Revolving Land Fund Expenditures



# Special Reserves Fund

## Special Reserves Highlights

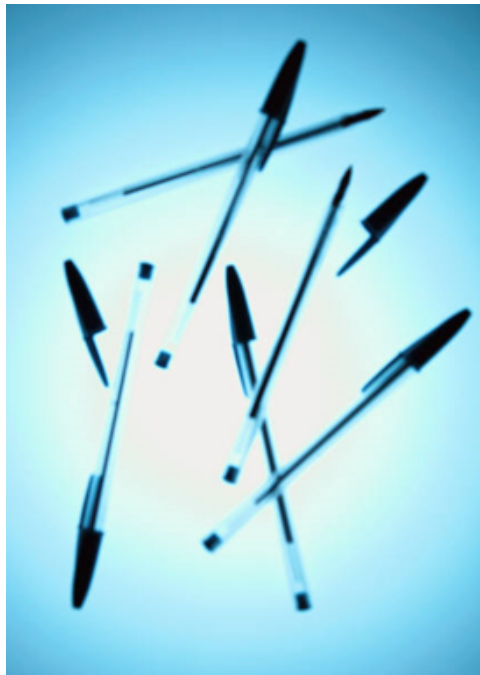
This fund was established to track the additional 1% in franchise fees collected from Rocky Mountain Power, approved by Council May 21, 2013, and how these funds are expended.

### Special Reserves Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Franchise Fees	\$ -	\$ -	\$ 357,300	\$ -	-100%
<b>Total Revenues</b>	\$ -	\$ -	\$ 357,300	\$ -	-100%
<b>Expenditures</b>					
Contractual Services	\$ -	\$ -	\$ -	\$ 25,000	100%
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ 25,000	100%
<b>Net Special Reserves Fund</b>	\$ -	\$ -	\$ 357,300	\$ (25,000)	-107%
			Actual Reserves on June 30, 2013	\$ -	
			Projected Reserves on June 30, 2014	\$ 357,300	
			Projected Reserves on June 30, 2015	\$ 332,300	

# Debt Service Funds

## Special Assessments



# Debt Service Fund

## Debt Service Fund Highlights

No significant changes for this cost center in FY 2015.

### Local Assessment Districts Budget Summary

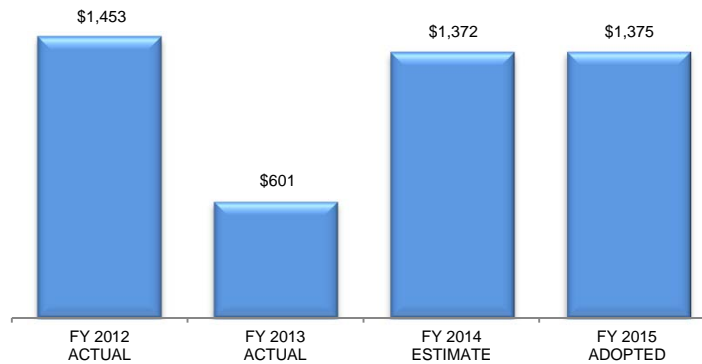
	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Miscellaneous	\$ 107,191	\$ 39,300	\$ 76,911	\$ 40,150	-48%
<b>Total Revenues</b>	\$ 107,191	\$ 39,300	\$ 76,911	\$ 40,150	-48%
<b>Expenditures</b>					
Contractual Services	\$ -	\$ 1,340	\$ 1,372	\$ 1,375	0%
Other	601	-	-	-	0%
<b>Total Expenditures</b>	\$ 601	\$ 1,340	\$ 1,372	\$ 1,375	0%
<b>Net Local Assessment District Fund</b>	\$ 106,590	\$ 37,960	\$ 75,539	\$ 38,775	-49%

Actual Reserves on June 30, 2012 \$ 2,149,721

Projected Reserves on June 30, 2013 \$ 2,225,260

Projected Reserves on June 30, 2014 \$ 2,264,035

### Debt Service Expenditures



# Internal Service Funds

Central Garage Fund

Buildings & Structures Fund

City Campus Fund

Property & Liability Insurance Fund

Information Technology Fund



# Internal Service Funds

## Budget Summary by Category

### Internal Service Summary by Category

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Services/User Fees	\$ 6,229,135	\$ 5,721,410	\$ 5,709,072	\$ 5,700,865	0%
Miscellaneous	336,955	201,560	193,762	253,360	31%
Transfers In	1,517,501	2,298,563	2,606,459	2,040,585	-22%
<b>Total Revenues</b>	<b>\$ 8,083,591</b>	<b>\$ 8,221,533</b>	<b>\$ 8,509,293</b>	<b>\$ 7,994,810</b>	<b>-6%</b>
<b>Expenditures</b>					
Personnel	\$ 3,136,041	\$ 3,222,857	\$ 3,132,756	\$ 3,224,175	3%
Contractual Services	3,171,519	3,399,599	3,307,052	3,228,472	-2%
Materials and Supplies	2,043,811	1,256,088	1,120,861	1,128,374	1%
Other	2,918	12,000	468,019	26,400	-94%
Capital	391,397	811,983	632,160	840,416	33%
Transfer Out	27,187	-	-	-	0%
<b>Total Expenditures</b>	<b>\$ 8,772,873</b>	<b>\$ 8,702,527</b>	<b>\$ 8,660,848</b>	<b>\$ 8,447,837</b>	<b>-2%</b>
<b>Net All Internal Service Funds</b>	<b>\$ (689,282)</b>	<b>\$ (480,994)</b>	<b>\$ (151,555)</b>	<b>\$ (453,027)</b>	<b>199%</b>

# Internal Service Funds

## Budget Summary by Category

### Internal Service Summary by Fund

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Central Garage</b>					
Revenues	\$ 3,353,943	\$ 2,497,915	\$ 2,648,435	\$ 2,391,392	-10%
Expenditures	3,348,987	2,880,869	2,709,138	2,846,482	5%
Net	4,956	(382,954)	(60,703)	(455,090)	650%
<b>Buildings &amp; Structures</b>					
Revenues	1,134,412	1,163,704	1,029,722	1,096,468	6%
Expenditures	1,139,662	1,163,704	1,029,722	1,096,468	6%
Net	(5,250)	-	-	-	0%
<b>City Campus</b>					
Revenues	315,411	369,324	360,352	349,769	-3%
Expenditures	315,411	369,324	360,352	349,769	-3%
Net	-	-	-	-	0%
<b>Property &amp; Liability</b>					
Revenues	1,935,587	2,746,319	3,068,822	2,799,989	-9%
Expenditures	2,640,933	2,817,124	3,159,674	2,797,926	-11%
Net	(705,346)	(70,805)	(90,852)	2,063	102%
<b>Information Technology</b>					
Revenues	1,344,238	1,444,271	1,401,962	1,357,192	-3%
Expenditures	1,327,880	1,471,506	1,401,962	1,357,192	-3%
Net	16,358	(27,235)	-	-	0%
<b>Revenues- All Internal Service</b>	8,083,591	8,221,533	8,509,293	7,994,810	-6%
<b>Expenditures- All Internal Service</b>	8,772,873	8,702,527	8,660,848	8,447,837	-2%
<b>Net All Internal Service Funds</b>	\$ (689,282)	\$ (480,994)	\$ (151,555)	\$ (453,027)	199%

# Central Garage Fund

**Function:** To enhance community livability by providing stewardship of vehicles and equipment used for maintaining the public infrastructure, maintaining community safety, providing community recreation, and administering City operations.

## Central Garage Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Mechanic I	-	-	2	2
Mechanic II	8	8	5	5
Mechanic III	-	-	2	2
Equipment Mechanic Supervisor	1	1	-	-
Equipment Tire Service Worker	1	1	-	-
Fleet Maintenance Manager	-	-	1	1
Secretary II	1	1	-	-
Warehouse Technician	2	2	2	-
Warehouse Worker	-	-	-	2
<b>Total</b>	<b>13</b>	<b>13</b>	<b>12</b>	<b>12</b>
<b>Part Time Employees (Budget)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,439</b>	<b>\$ 3,439</b>

## Central Garage Highlights

Interdepartmental Services revenue declined due to decreasing the overall budget and lowering the markup on dispensed fuel. This budget includes replacement of the underground fuel tanks due to age, pickup truck replacement, diagnostic subscription updates, paving and concrete repairs.

## Central Garage Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Services/ User Fees	\$ 3,268,978	\$ 2,466,713	\$ 2,496,673	\$ 2,275,040	-9%
Miscellaneous	62,830	13,600	134,160	102,300	-24%
Transfers In	22,135	17,602	17,602	14,052	-20%
<b>Total Revenues</b>	<b>\$ 3,353,943</b>	<b>\$ 2,497,915</b>	<b>\$ 2,648,435</b>	<b>\$ 2,391,392</b>	<b>-10%</b>
<b>Expenditures</b>					
Personnel	\$ 853,933	\$ 861,834	\$ 864,424	\$ 917,628	6%
Contractual Services	434,806	438,969	434,739	452,719	4%
Materials and Supplies	1,944,955	1,132,206	1,018,865	993,135	-3%
Capital	88,106	447,860	391,110	483,000	23%
Transfer Out	27,187	-	-	-	0%
<b>Total Expenditures</b>	<b>\$ 3,348,987</b>	<b>\$ 2,880,869</b>	<b>\$ 2,709,138</b>	<b>\$ 2,846,482</b>	<b>5%</b>
<b>Net Central Garage Fund</b>	<b>\$ 4,956</b>	<b>\$ (382,954)</b>	<b>\$ (60,703)</b>	<b>\$ (455,090)</b>	<b>650%</b>

Actual Reserves on June 30, 2013 \$ 1,336,909

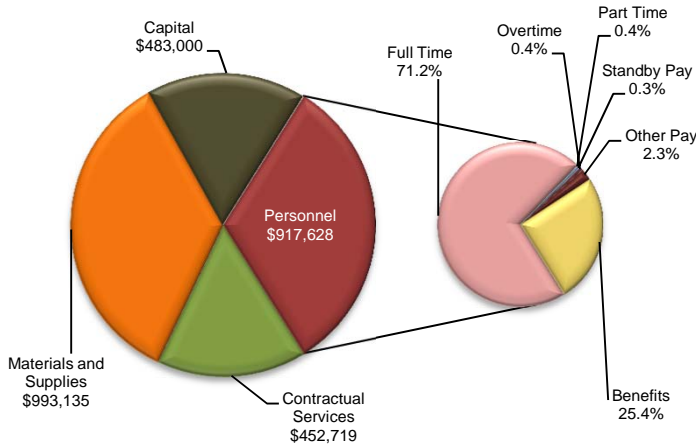
Projected Reserves on June 30, 2014 \$ 1,276,206

Projected Reserves on June 30, 2015 \$ 821,116

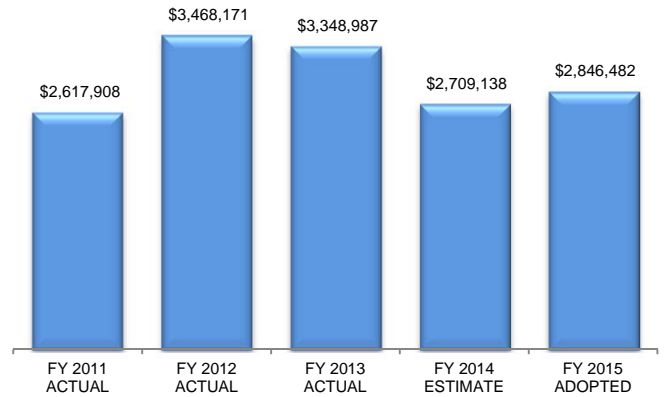


# Central Garage Fund

**Central Garage Budget Summary**



**Central Garage Expenditures**



## FY 2015 Capital Summary

<b>Replacement Capital</b>		<b>New Capital</b>	
Fuel Tanks Replacement/Reline	\$ 400,000		\$ -
Service Center Garage Floor & Heating	\$ 25,000		
Truck Replacement	\$ 30,000		
Concrete Repair - shop	\$ 2,000		
Flush Valves - toilets	\$ 7,000		
Diagnostic subscription updates	\$ 17,000		
Paving behind shop	\$ 2,000		
<b>Total</b>	<b>\$ 483,000</b>	<b>Total</b>	<b>\$ -</b>

# Buildings & Structures Fund

**Function:** To enhance community livability by providing stewardship of the City-owned buildings, including energy use management, preventive maintenance, repair and renovation, grounds maintenance, and landscaping.

## Buildings & Structures Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Buildings & Structures Superintendent	1	1	1	-
Buildings & Structures Manager	-	-	-	1
Buildings & Structures Supervisor II	1	1	1	1
Construction Maint Worker II	5	6	5	5
Custodial Maintenance Worker I	4	4	4	4
Senior Custodial Maint Worker	1	1	1	-
<b>Total</b>	<b>12</b>	<b>13</b>	<b>12</b>	<b>11</b>

\*Transferred position to Parks for FY14 Budget

<b>Part Time Employees (Budget)</b>	\$ 5,749	\$ 25,625	\$ 4,786	\$ -
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## Buildings & Structures Highlights

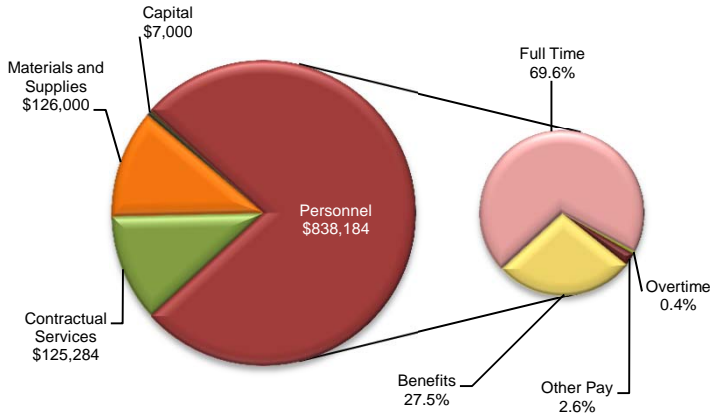
This budget reflects the reductions of budget in FY 2014, except for Contractual and Materials & Supplies cost increased for FY 2015. Capital expenditures include funding for a replacement printer and miscellaneous tools.

## Buildings & Structures Budget Summary

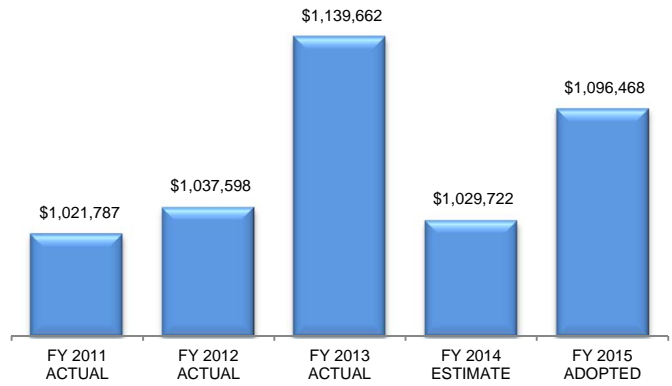
	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Services/ User Fees	\$ 547,084	\$ 548,170	\$ 548,170	\$ 580,254	6%
Interest Income	(4,410)	800	609	600	-1%
Transfers In	591,738	614,734	480,943	515,614	7%
<b>Total Revenues</b>	<b>\$ 1,134,412</b>	<b>\$ 1,163,704</b>	<b>\$ 1,029,722</b>	<b>\$ 1,096,468</b>	<b>6%</b>
<b>Expenditures</b>					
Personnel	\$ 897,138	\$ 894,999	\$ 817,070	\$ 838,184	3%
Contractual Services	144,740	148,598	115,832	125,284	8%
Materials and Supplies	88,651	113,107	94,820	126,000	33%
Capital	9,133	7,000	2,000	7,000	250%
<b>Total Expenditures</b>	<b>\$ 1,139,662</b>	<b>\$ 1,163,704</b>	<b>\$ 1,029,722</b>	<b>\$ 1,096,468</b>	<b>6%</b>
<b>Net Buildings and Grounds Fund</b>	<b>\$ (5,250)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
			Actual Reserves on June 30, 2013	\$ 28,952	
			Projected Reserves on June 30, 2014	\$ 28,952	
			Projected Reserves on June 30, 2015	\$ 28,952	

# Buildings & Structures Fund

**Buildings & Structures Budget Summary**



**Buildings & Structures Expenditures**



## FY 2015 Capital Summary

Replacement Capital		New Capital	
Buffer	\$ 1,900		\$ -
Vaccum Cleaner	\$ 700		
Printer	\$ 4,400		
<b>Total</b>	<b>\$ 7,000</b>	<b>Total</b>	<b>\$ -</b>

# City Campus Buildings Fund

**Function:** This fund was established to track the operational and capital expenditures of City Hall, City Center, Marathon and the Miller House dormitory.

## City Campus Buildings Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
None	-	-	-	-
<b>Total</b>	-	-	-	-
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

## City Campus Buildings Highlights

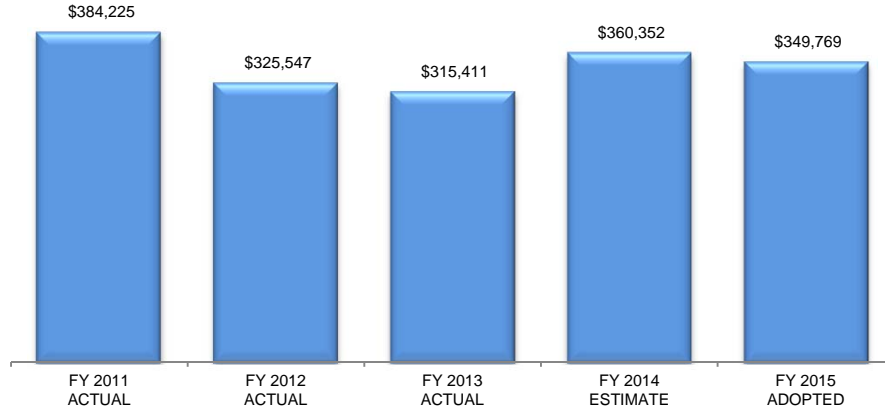
No significant changes in this budget.

## City Campus Buildings Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Services/ User Fees	\$ 9,633	\$ 5,520	\$ 8,500	\$ 8,500	0%
Miscellaneous Revenue	84	60	60	60	0%
Transfer In	305,694	363,744	351,792	341,209	-3%
<b>Total Revenues</b>	\$ 315,411	\$ 369,324	\$ 360,352	\$ 349,769	-3%
<b>Expenditures</b>					
Contractual Services	\$ 304,335	\$ 321,052	\$ 312,349	\$ 292,217	-6%
Materials and Supplies	3,961	4,272	4,003	3,536	-12%
Capital	7,115	44,000	44,000	54,016	23%
<b>Total Expenditures</b>	\$ 315,411	\$ 369,324	\$ 360,352	\$ 349,769	-3%
<b>Net City Campus Fund</b>	\$ -	\$ -	\$ -	\$ -	0%
				Actual Reserves on June 30, 2013	\$ 28,869
				Projected Reserves on June 30, 2014	\$ 28,869
				Projected Reserves on June 30, 2015	\$ 28,869

# City Campus Buildings Fund

## City Campus Buildings Fund Expenditures



## FY 2015 Capital Summary

Replacement Capital		New Capital	
City Hall Generator Enclosure	\$ 8,000		\$ -
Concrete Repairs - Brattis Bldg	2,516		
Fire Alarm System Repair - Marathon Bldg	3,500		
Exterior Painting - Marathon Bldg	40,000		
<b>Total</b>	<b>\$ 54,016</b>	<b>Total</b>	<b>\$ -</b>

# Property & Liability Insurance Fund

**Function:** To provide financing related to the City's property and liability insurance, including premiums, deductibles, ad repair/replacement cost of property that is less than the current deductible.

## Property and Liability Insurance Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Risk Manager**	1	1	1	1
RM Injury/Claims Coordinator**	1	1	1	1
<b>Total</b>	2	2	2	2
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

## Property & Liability Highlights

Capital Outlay replacement – Claims and overall costs have decreased by a little over 50%. Addition of medical testing services from HR fund since RM manages this program. Interdepartmental charges – Early indication indicates that our WARM premium will not exceed a 10% increase.

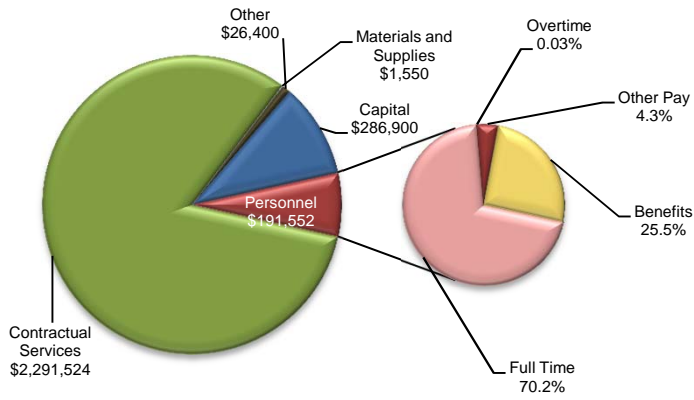
Claims for Oct. 2013 Branch Clean Up – Large losses and costs from debris resulting from snow storm. Approximately \$165,000 in overtime payroll and \$285,000 in direct costs. This is still an active claim and we anticipate a sizeable reimbursement which is unknown for sure at this time. The FY 2014 Transfer In Estimate was increased to cover the cost of the October Branch Clean-up in the event insurance does not cover these costs, these funds will be transferred from the General Fund.

## Property and Liability Insurance Budget Summary

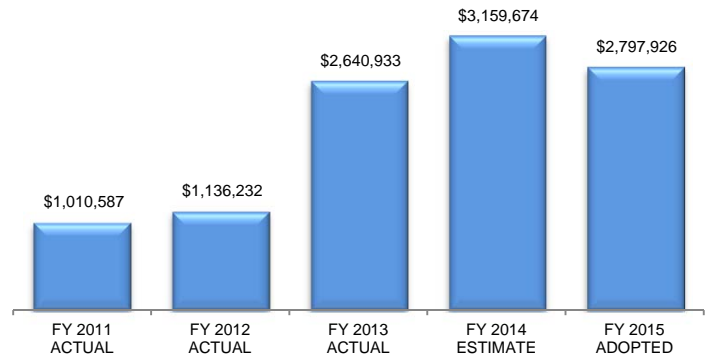
	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Services/ User Fees	\$ 913,636	\$ 1,153,714	\$ 1,153,714	\$ 1,278,324	11%
Miscellaneous	286,194	186,600	58,600	150,000	156%
Interdepartmental - Workers Comp	731,613	773,257	773,257	775,288	0%
Transfers In	4,144	632,748	1,083,251	596,377	-45%
<b>Total Revenues</b>	\$ 1,935,587	\$ 2,746,319	\$ 3,068,822	\$ 2,799,989	-9%
<b>Expenditures</b>					
Personnel	\$ 174,143	\$ 180,013	\$ 183,803	\$ 191,552	4%
Contractual Services	2,187,324	2,321,461	2,319,882	2,291,524	-1%
Materials and Supplies	1,285	1,650	920	1,550	68%
Other	2,918	12,000	468,019	26,400	-94%
Capital	275,263	302,000	187,050	286,900	53%
<b>Total Expenditures</b>	\$ 2,640,933	\$ 2,817,124	\$ 3,159,674	\$ 2,797,926	-11%
<b>Net Property and Liability Fund</b>	\$ (705,346)	\$ (70,805)	\$ (90,852)	\$ 2,063	102%
			Actual Reserves on June 30, 2013	\$ 379,097	
			Projected Reserves on June 30, 2014	\$ 288,245	
			Projected Reserves on June 30, 2015	\$ 290,308	

# Property & Liability Insurance Fund

**Property & Liability Insurance Budget Summary**



**Property & Liability Insurance Expenditures**



# Information Technology Fund

**Function:** To provide efficient and economical state-of-the-art computing capability of City departments within a networking system that allows interaction between work stations at various sites throughout the community.

## Information Technology Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
<b>Information Technology</b>				
Systems Engineer	1	1	1	1
System Analyst	1	1	1	1
Information Systems Manager	1	1	1	1
Network Engineer	1	1	1	1
Systems & Database Administrator	1	1	1	1
IT Technician II	5	5	5	4
Network Administrator	1	1	1	1
Regional GIS Administrator	-	1	1	1
GIS Specialist	2	2	2	2
GIS Analyst	1	1	1	1
<b>Total</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>14</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 570</b>	<b>\$ 15,316</b>	<b>\$ 15,375</b>	<b>\$ 5,000</b>

## Information Technology Highlights

This budget reflects a staffing decrease of one IT Technician position. Additional reductions in contractual services have been recognized by establishing multi-year maintenance agreements at reduced costs.

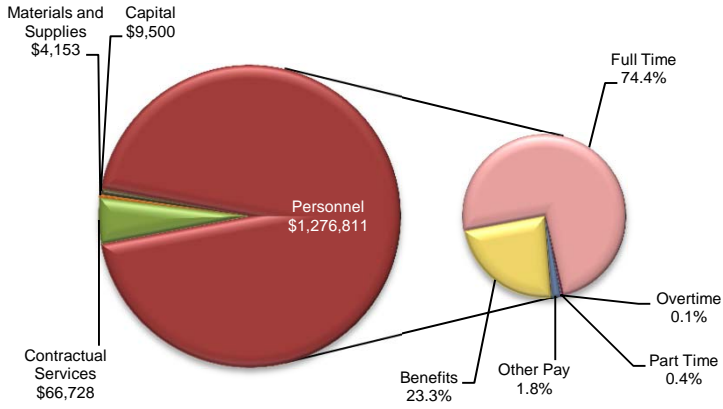
## Information Technology Fund Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Services/ User Fees	\$ 758,191	\$ 774,036	\$ 728,758	\$ 783,459	8%
Miscellaneous	(7,743)	500	333	400	20%
Transfers In	593,790	669,735	672,871	573,333	-15%
<b>Total Revenues</b>	<b>\$ 1,344,238</b>	<b>\$ 1,444,271</b>	<b>\$ 1,401,962</b>	<b>\$ 1,357,192</b>	<b>-3%</b>
<b>Expenditures</b>					
Personnel	\$ 1,210,827	\$ 1,286,011	\$ 1,267,459	\$ 1,276,811	1%
Contractual Services	100,314	169,519	124,250	66,728	-46%
Materials and Supplies	4,959	4,853	2,253	4,153	84%
Capital	11,780	11,123	8,000	9,500	19%
<b>Total Expenditures</b>	<b>\$ 1,327,880</b>	<b>\$ 1,471,506</b>	<b>\$ 1,401,962</b>	<b>\$ 1,357,192</b>	<b>-3%</b>
<b>Net IT &amp; GIS Fund</b>	<b>\$ 16,358</b>	<b>\$ (27,235)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
		Actual Reserves on June 30, 2013	\$	48,723	
		Projected Reserves on June 30, 2014	\$	48,723	
		Projected Reserves on June 30, 2015	\$	48,723	



# Information Technology Fund

**Information Technology Budget Summary**



**Information Technology Expenditures**



## FY 2015 Capital Summary

Replacement Capital		New Capital	
Computer Replacements	\$ 9,500		-
<b>Total</b>	<b>\$ 9,500</b>	<b>Total</b>	<b>\$ -</b>



# Trust and Agency Funds

Perpetual Care Fund

Metro Animal Control Fund

Public Safety

Communication Center Fund

Employee Health Insurance Fund



# Trust & Agency Funds

## Budget Summary by Category

### Trust & Agency Funds Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Services/ User Fees	\$ 7,682,403	\$ 7,865,600	\$ 7,685,200	\$ 7,692,093	0%
Taxes	774,617	1,000,000	800,000	865,066	8%
Miscellaneous	1,635,567	1,369,236	1,059,020	1,117,321	6%
Transfer In	6,420,016	3,937,823	3,881,822	3,825,248	-1%
Licenses	13,760	12,500	10,800	12,500	16%
<b>Total Revenues</b>	<b>\$ 16,526,363</b>	<b>\$ 14,185,159</b>	<b>\$ 13,436,842</b>	<b>\$ 13,512,228</b>	<b>1%</b>
<b>Expenditures</b>					
Personnel	\$ 2,177,090	\$ 2,523,645	\$ 2,354,869	\$ 2,264,381	-4%
Contractual Services	8,217,958	8,414,905	8,143,072	8,244,024	1%
Materials and Supplies	65,605	111,738	82,555	94,152	14%
Other	1,739,817	2,004,526	1,741,848	2,036,600	17%
Capital	517,632	1,513,214	914,619	193,300	-79%
Transfers Out	2,605,465	2,959,358	2,912,279	2,625,639	-10%
<b>Total Expenditures</b>	<b>\$ 15,323,567</b>	<b>\$ 17,527,386</b>	<b>\$ 16,149,242</b>	<b>\$ 15,458,096</b>	<b>-4%</b>
<b>Net All Trust &amp; Agency Funds</b>	<b>\$ 1,202,797</b>	<b>\$ (3,342,227)</b>	<b>\$ (2,712,400)</b>	<b>\$ (1,945,868)</b>	<b>28%</b>

# Trust & Agency Funds

## Budget Summary by Fund

### Trust & Agency Summary by Fund

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Perpetual Care Fund</b>					
Revenues	\$ 5,961,240	\$ 2,956,877	\$ 2,920,351	\$ 2,724,157	-7%
Expenditures	2,761,727	3,517,198	3,010,676	3,084,709	2%
Net	3,199,514	(560,321)	(90,325)	(360,552)	299%
<b>Metro Animal Control Fund</b>					
Revenues	987,084	1,050,059	1,031,212	1,068,269	4%
Expenditures	986,957	1,049,929	1,031,212	1,068,269	4%
Net	127	130	-	-	0%
<b>Public Safety Communication Center Fund</b>					
Revenues	2,050,804	2,424,061	2,234,170	2,312,705	4%
Expenditures	2,267,424	3,608,447	3,094,717	2,312,705	-25%
Net	(216,620)	(1,184,386)	(860,547)	-	100%
<b>Employee Health Insurance Fund</b>					
Revenues	7,527,235	7,754,162	7,251,109	7,407,097	2%
Expenditures	9,307,459	9,351,812	9,012,637	8,992,413	0%
Net	(1,780,224)	(1,597,650)	(1,761,528)	(1,585,316)	10%
<b>Revenues- All Trust &amp; Agency</b>	16,526,363	14,185,159	13,436,842	13,512,228	1%
<b>Expenditures- All Trust &amp; Agency</b>	15,323,567	17,527,386	16,149,242	15,458,096	-4%
<b>Net All Trust &amp; Agency</b>	1,202,797	(3,342,227)	(2,712,400)	(1,945,868)	28%

# Perpetual Care Fund

**Function:** The Perpetual Care Fund was established to account for funds set aside to support certain City facilities and operations. The principal dollars set aside are not to be expended, only the interest earnings are to be used. There are four sub-accounts in this fund: the North Platte Park Trust, Buildings Trust, Operations Trust, and the Urban Forestry Trust.

## Perpetual Care Highlights

**Building Trust-** The interest earnings from this account are used for repairs of buildings and replacement of furnishings in all City facilities constructed or improved with Optional One Cent Sales Tax funds. On June 30, 2014, the projected balances will be \$4,420,700 of principal and \$313,838 of spendable interest in this account. Interest earned during FY 2015 is also budgeted to be expended. The budget includes the following expenditures for facility repair and improvements:

### **FY 2015**

City Hall Facility Improvements	\$	10,000
Fire Stations		48,000
Swimming Pools		21,300
Recreation Center		15,000
Ice Arena		45,000
Casper Events Center		14,500
Fort Caspar		10,000
		<hr/>
	\$	163,800

The amount budgeted for Programs & Projects (\$205,421) is not designated for any specific building, but is set aside for emergency and unanticipated building expenses.

**North Platte Park Trust** - The interest earnings from this account are used for improvements in the original North Platte Poplar Park area. This area includes the exterior of the Events Center, Crossroads Park, Casper Speedway, Skeet Range, Casper Air-Modelers' Facility and other vacant lands to the north and east of the Casper Events Center. The motocross area and horseback riding area are excluded due to provisions in those organizations' lease agreements. On June 30, 2014, the projected balances will be \$1,221,417 principal balance and \$213,200 of spendable interest in this account.

**Urban Forestry Trust** - An initial \$75,000 was donated to the City in 1998 by the William McNamara estate for use in the parks. This account was established using those funds. Since the initial donation, additional funds have been contributed. The interest earnings from this donation are used for the planting and maintenance of City-owned trees. On June 30, 2014, the projected balances will be \$284,081 principal balance, and \$17,436 spendable interest in this account. This budget includes proceeds and costs associated with the City's Payments In-Lieu of Landscaping program.

# Perpetual Care Fund

## Perpetual Care Highlights

**Operations Trust** - The interest earnings from this account are used for operations and maintenance of facilities originally constructed or improved with Optional One Cent Sales Tax funds. On June 30, 2014, projected balances will be \$27,706,628 principal balance. A deficit balance of interest (\$361,000) in this account is projected. This deficit balance is due to unprecedented low interest rates on longer maturity securities, in which the Perpetual Care Fund invests, resulting in uncertain maturities of investments with replacement investments earnings less than anticipated. Staff believes it is very possible to eliminate this level of deficit balance as interest rates increase or dependent funds require less actual transfers than budgeted.

A \$2,182,336 transfer in FY 2015 from the General Fund to the Operations Account was budgeted to supplement the interest earnings needed to support the operations in facilities that were constructed with Optional Sales Tax revenue. The current interest earnings do not generate enough income to fully fund the requirements of the Operations Account. Ideally with higher principal and interest earnings, the Ice Arena, Aquatics, Recreation Center, Casper Events Center, City Campus, and Buildings & Grounds could be fully funded by Perpetual Care. However for FY 2015, Perpetual Care interest earnings are projected to be only able to fund 17.7% of the total cost of these operations. The budget includes the following transfers and operating expenditures:

	FY 2014 Budgeted Expenses	% of Total Revenue	FY 2015 Projected Revenue	% of Total Revenue
<b>Operations Trust Operating Revenues</b>				
Operations Trust Interest Earnings & Debt Repayments	542,306	19.0%	459,103	17.4%
General Fund Transfer In	2,315,052	81.0%	2,182,336	82.6%
<b>Total</b>	<b>\$ 2,857,358</b>		<b>\$ 2,641,439</b>	

	FY 2014 Estimated Expenses	FY 2015 Projected Expenses	% Supported By Perpetual Care Interest Earnings	% Supported by General Fund Transfer In
<b>Operations Trust Operating Expenses</b>				
Casper Events Center	\$ 961,109	\$ 765,660	17.4%	82.6%
Ice Arena	216,557	205,744	17.4%	82.6%
Aquatics	187,762	198,006	17.4%	82.6%
Recreation Center	582,116	599,406	17.4%	82.6%
City Campus	351,792	341,209	17.4%	82.6%
Buildings & Structures	480,943	515,614	17.4%	82.6%
Investment Fees	15,000	15,800		
	<b>\$ 2,795,279</b>	<b>\$ 2,641,439</b>		

<b>Interest Earnings To Fund 100% of These Operations</b>	\$ 2,857,358	\$ 2,641,439
<b>Current Interest Earnings &amp; Revenue Short Fall</b>	\$ 542,306	\$ 459,103
	\$ 2,315,052	\$ 2,182,336

	6/30/2014	6/30/2015
<b>Current Operations Trust Principal Balance</b>	\$ 27,345,056	\$ 27,345,056

# Perpetual Care Fund

## Perpetual Care Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Services/ User Fees	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	0%
Interest Income	864,623	634,625	633,472	534,621	-16%
Contributions	120,601	-	10,000	-	-100%
Principal Repayment	17,280	-	-	-	0%
Transfer In	4,951,537	2,315,052	2,269,679	2,182,336	-4%
<b>Total Revenues</b>	<b>\$ 5,961,240</b>	<b>\$ 2,956,877</b>	<b>\$ 2,920,351</b>	<b>\$ 2,724,157</b>	<b>-7%</b>
<b>Expenditures</b>					
Contractual Services	\$ 22,671	\$ 21,312	\$ 22,877	\$ 22,685	-1%
Materials and Supplies	2,431	26,000	-	11,164	100%
Other	16,969	273,678	16,000	261,421	1534%
Capital	114,191	236,850	59,520	163,800	175%
Transfers Out	2,605,465	2,959,358	2,912,279	2,625,639	-10%
<b>Total Expenditures</b>	<b>\$ 2,761,727</b>	<b>\$ 3,517,198</b>	<b>\$ 3,010,676</b>	<b>\$ 3,084,709</b>	<b>2%</b>
<b>Net Perpetual Care</b>	<b>\$ 3,199,514</b>	<b>\$ (560,321)</b>	<b>\$ (90,325)</b>	<b>\$ (360,552)</b>	<b>299%</b>

Interest Reserves on June 30, 2013 \$ 542,264

Projected Interest Reserves on June 30, 2014 \$ 544,473

Projected Interest Reserves on June 30, 2015 \$ 168,121

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

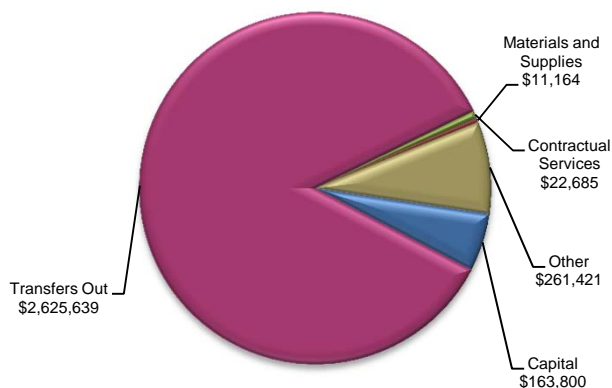
Principal Reserves on June 30, 2013 \$ 33,397,746

Projected Principal Reserves on June 30, 2014 \$ 33,397,746

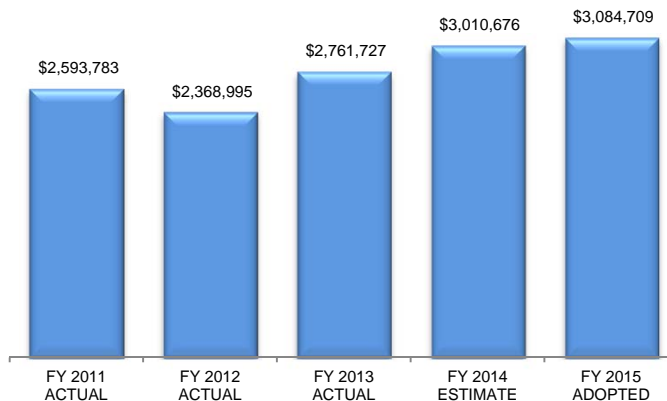
Projected Principal Reserves on June 30, 2015 \$ 33,397,746

**The principal reserves are designated non-spendable amounts.**

Perpetual Care Budget Summary



Perpetual Care Expenditures





# Metro Animal Control Fund

**Function:** To provide animal control services in a clean environment that includes: housing stray animals, abuse investigation, catching stray animals, dealing with complaints from the public, returning pets home to their owners, adoptions of stray animals, and euthanasia.

## Metro Animal Control Staffing Summary

	FY 2012	FY 2013	FY 2014	FY2015
<b>Full Time Positions</b>				
Animal Protection Officer II	6	6	6	6
Kennel Worker	3	4	4	4
Lead Animal Protection Officer	1	1	1	1
Metro Animal Control Manager	1	1	1	1
<b>Total</b>	<b>11</b>	<b>12</b>	<b>12</b>	<b>12</b>
<b>Part Time Employees (Budget)</b>	\$ 4,888	\$ -	\$ -	\$ -

## Metro Animal Control Highlights

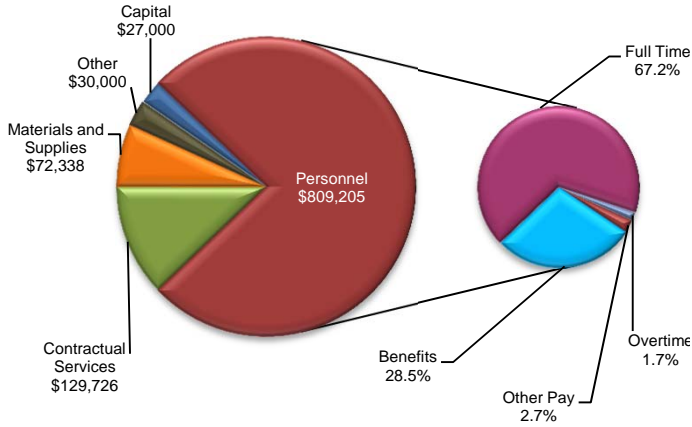
No significant changes for FY 2015.

## Metro Animal Control Budget Summary

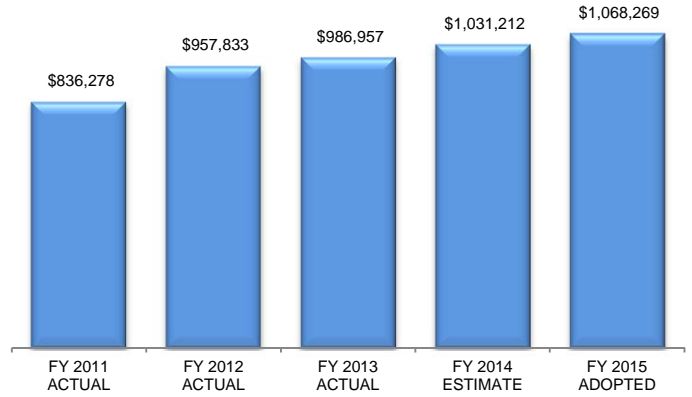
	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Licenses	\$ 13,760	\$ 12,500	\$ 10,800	\$ 12,500	16%
Charges for Services/ User Fees	237,774	285,224	279,224	292,539	5%
Miscellaneous	4,111	4,200	3,681	4,200	14%
Transfer In	731,439	748,135	737,507	759,030	3%
<b>Total Revenues</b>	<b>\$ 987,084</b>	<b>\$ 1,050,059</b>	<b>\$ 1,031,212</b>	<b>\$ 1,068,269</b>	<b>4%</b>
<b>Expenditures</b>					
Personnel	\$ 739,629	\$ 797,391	\$ 785,731	\$ 809,205	3%
Contractual Services	131,222	123,200	117,292	129,726	11%
Materials and Supplies	54,729	72,338	72,638	72,338	0%
Other	30,000	30,000	30,000	30,000	0%
Capital	31,377	27,000	25,551	27,000	6%
<b>Total Expenditures</b>	<b>\$ 986,957</b>	<b>\$ 1,049,929</b>	<b>\$ 1,031,212</b>	<b>\$ 1,068,269</b>	<b>4%</b>
<b>Net Metro Animal Control</b>	<b>\$ 127</b>	<b>\$ 130</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
			Actual Reserves on June 30, 2013	\$ 255,588	
			Projected Reserves on June 30, 2014	\$ 285,588	
			Projected Reserves on June 30, 2015	\$ 315,588	

# Metro Animal Control Fund

**Metro Animal Control Budget Summary**



**Metro Animal Control Expenditures**



FY 2015 Capital Summary			
	Replacement Capital		New Capital
Truck Replacement	\$ 22,000		\$ -
Laptops (6), Thinclients (5)	5,000		
<b>Total</b>	<b>\$ 22,000</b>	<b>Total</b>	<b>\$ -</b>

# Public Safety Communications Center Fund

**Function:** To provide communication services to all user agencies and the public within Natrona County, as well as providing E-911 services.

## Public Safety Communications Center Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
PSCC Call Taker	2	2	2	2
Lead Dispatcher	4	4	4	4
PSCC Communications Supervisor	1	1	-	-
Police Support Services Manager	-	-	1	-
Public Safety Communications Tech	15	15	15	-
Dispatcher I	-	-	-	13
Dispatcher II	-	-	-	2
<b>Total</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>21</b>
<b>Part Time Employees (Budget)</b>	\$ 56,092	\$ 94,366	\$ 102,500	\$ 60,000

## Public Safety Communications Center Highlights

No significant changes for FY 2015

## Public Safety Communications Center (PSCC) Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Taxes	\$ 774,617	\$ 1,000,000	\$ 800,000	\$ 865,066	8%
Charges for Service	535,771	535,655	535,655	564,430	5%
Miscellaneous	5,179	15,561	25,670	500	-98%
Transfers In	735,237	872,845	872,845	882,709	1%
<b>Total Revenues</b>	<b>\$ 2,050,804</b>	<b>\$ 2,424,061</b>	<b>\$ 2,234,170</b>	<b>\$ 2,312,705</b>	<b>4%</b>
<b>Expenditures</b>					
Personnel	\$ 1,363,611	\$ 1,646,826	\$ 1,489,966	\$ 1,372,113	-8%
Contractual Services	432,516	610,109	673,303	786,613	17%
Materials and Supplies	6,897	9,800	9,600	9,800	2%
Other	92,848	92,848	92,848	142,179	53%
Capital	371,552	1,248,864	829,000	2,000	-100%
<b>Total Expenditures</b>	<b>\$ 2,267,424</b>	<b>\$ 3,608,447</b>	<b>\$ 3,094,717</b>	<b>\$ 2,312,705</b>	<b>-25%</b>
<b>Net PSCC Fund</b>	<b>\$ (216,620)</b>	<b>\$ (1,184,386)</b>	<b>\$ (860,547)</b>	<b>\$ -</b>	<b>100%</b>

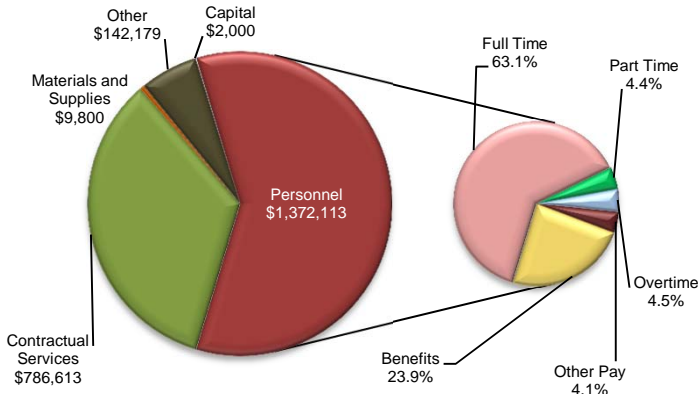
Actual Reserves on June 30, 2013 \$ 1,076,313

Projected Reserves on June 30, 2014 \$ 308,614

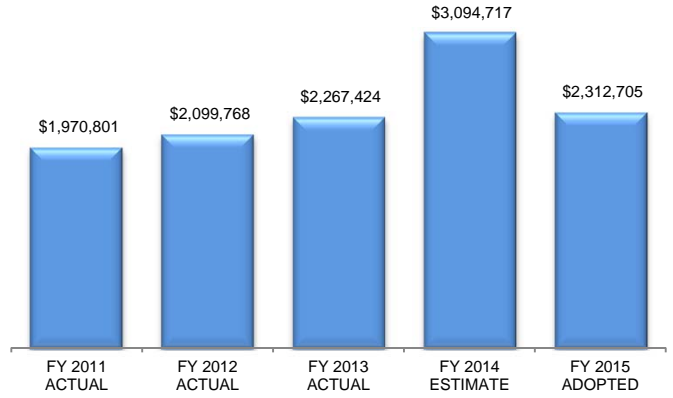
Projected Reserves on June 30, 2015 \$ 450,793

# Public Safety Communication Center Fund

**Public Safety Communication Center Budget Summary**



**Public Safety Communication Center Expenditures**



## FY 2015 Capital Summary

Replacement Capital		New Capital	
Misc Equipment Replacement	\$ 1,000		\$ -
Computer Replacement	1,000		
<b>Total</b>	<b>\$ 2,000</b>	<b>Total</b>	<b>\$ -</b>

# Employee Health Insurance Fund

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

## Employee Health Insurance Fund Staffing Summary

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Full Time Positions</b>				
Health Promotions Manager	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Part Time Employees (Budget)</b>				
	\$ -	\$ -	\$ -	\$ -

## Employee Health Insurance Highlights

FY 2015 is the fifth consecutive year without an increase in health insurance premiums. Plan Administrative fees are increased due to PCORI and Transitional fees required by PPACA. The fees are estimated at \$100,000. Decreased Other Contractual by \$4,000. Decided to no longer use Wisser Together which is an online subscription where employees can find information on only a couple ailments. It was poorly utilized and not worth the annual dues to continue with it. Claims costs have decreased this year by \$400,000. We would like to think this is due to health promotion programs and plan design changes but it is hard to tell for sure the exact reason for claim costs being down.

## Employee Health Insurance Budget Summary

	FY 2013 ACTUAL	FY 2014 REVISED	FY 2014 ESTIMATE	FY 2015 ADOPTED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 6,901,658	\$ 7,037,521	\$ 6,863,121	\$ 6,827,924	-1%
Miscellaneous	623,774	714,850	386,197	578,000	50%
Transfers In	1,803	1,791	1,791	1,173	-35%
<b>Total Revenues</b>	<b>\$ 7,527,235</b>	<b>\$ 7,754,162</b>	<b>\$ 7,251,109</b>	<b>\$ 7,407,097</b>	<b>2%</b>
<b>Expenditures</b>					
Personnel	\$ 73,850	\$ 79,428	\$ 79,172	\$ 83,063	5%
Contractual Services	7,631,549	7,660,284	7,329,600	7,305,000	0%
Materials & Supplies	1,548	3,600	317	850	168%
Other	1,600,000	1,608,000	1,603,000	1,603,000	0%
Capital	512	500	548	500	-9%
<b>Total Expenditures</b>	<b>\$ 9,307,459</b>	<b>\$ 9,351,812</b>	<b>\$ 9,012,637</b>	<b>\$ 8,992,413</b>	<b>0%</b>
<b>Net Employee Health Insurance Fund</b>	<b>\$ (1,780,224)</b>	<b>\$ (1,597,650)</b>	<b>\$ (1,761,528)</b>	<b>\$ (1,585,316)</b>	<b>10%</b>

### Reserves For Operations

Actual Reserves on June 30, 2013 \$ 6,483,781

Projected Reserves on June 30, 2014 \$ 6,322,253

Projected Reserves on June 30, 2015 \$ 6,336,937

### Other Post-Employment Benefits (OPEB) Unfunded Liability\*\*

Actual OPEB Liability on June 30, 2013 \$ 11,234,069

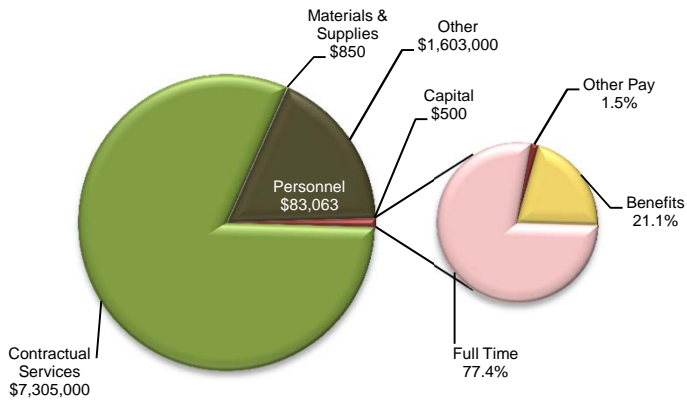
Projected OPEB Liability on June 30, 2013 \$ 12,834,069

Projected OPEB Liability on June 30, 2014 \$ 14,434,069

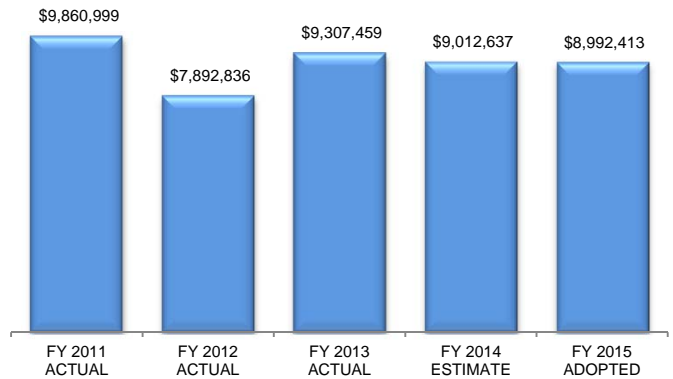
\*\* Other Post Employment benefits accounts for the long-term liability associated with retiree health benefits.

# Employee Health Insurance Fund

**Employee Health Insurance Budget Summary**



**Employee Health Insurance Fund Expenditures**



## FY 2015 Capital Summary

Replacement Capital		New Capital	
Miscellaneous Technology Replacements	\$ 500		
<b>Total</b>	<b>\$ 500</b>	<b>Total</b>	<b>\$ -</b>

# Financial & Budget Policies



## **Financial Systems**

### Budgetary and Accounting Systems

The accounting policies of the City of Casper conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies applicable to revenues and expenditures.

### **I. FUND ACCOUNTING**

The accounts of the City are organized on the basis of funds and account groups. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions and activities. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures.

Governmental Funds – Governmental funds are used to account for all or most of a government’s general activities. The City maintains General, Special Revenue, and Capital Funds.

*General Fund* – The General Fund is the City’s general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. Principal sources of revenue are sales taxes, mineral taxes, property taxes, licenses and permits, intergovernmental revenues, and sanitation service charges. Primary expenditures are for general government, public safety, public works, community development, parks, and recreation.

*Special Revenue Fund* – A Special Revenue Fund is used to account for the proceeds from specific revenue sources (other than funding for major capital projects) that are legally restricted to expenditures for specified purposes.

- Weed and Pest Control
- Transit Services
- Community Development Block Grant
- Police Grants
- Special Fire Assistance
- Revolving Land Fund
- Redevelopment Fund
- Metropolitan Planning Organization
- Special Reserves Fund

*Capital Funds* – The Capital Fund accounts for financial resources, and intergovernmental grants, used for the acquisition, construction, or

improvement of major general government facilities and equipment.

- Capital Projects
- Capital Equipment
- Optional 1% #13 & 1%#14
- American Recovery Act Fund

Trust and Agency Funds – Trust and Agency Funds account for assets held by the City in a trustee capacity. Each fund is established by state law, municipal ordinance, or resolution. These funds are comprised of the following:

- Metro Animal Control
- Public Safety Communication
- Health Insurance
- Perpetual Care

Debt Service Funds – The Debt Service Fund accounts for outstanding special assessments owed to the City. When the City Council decides that a portion of the cost of a construction project will be assessed to the adjoining property owners, this fund pays the construction costs on behalf of the property owners. After the construction work is completed, the property owners have the right to either pay for their respective share of the cost immediately without incurring any interest, or they may make partial payments over an extended time period, with interest. When the property owners make payments, the money is placed in this fund and is used for future projects.

Proprietary Funds – Proprietary Funds are generally used to account for operations that provide services to the general public, on a continuing basis, or to internal City departments. Proprietary funds provide the same type of information contained in the business-type activities portion of the government-wide financial statements, only in more detail. The City maintains two different types of proprietary funds: Enterprise and Internal Service.





*Enterprise Funds* – Enterprise funds are used to report the same functions presented as business type activities in the government-wide financial statements. The city maintains enterprise funds to account for the following:

- Water
- Water Treatment Plant
- Sewer
- Wastewater Treatment Plant
- Refuse Collection
- Balefill
- Casper Events Center
- Golf Course
- Casper Recreation Center
- Aquatics
- Ice Arena
- Hogadon Ski Area
- Parking Lots

*Internal Services Funds* – Internal Services Funds account for services provided to all City departments. Charges are issued back to the appropriate departments utilizing services from the following cost centers:

- Central Garage
- City Campus
- Information Technology
- Buildings and Grounds
- Property Liability Insurance Fund

Additional funds appear in the audited financial statements that do not appear in this City budget. These are the Downtown Development Authority Fund, the Economic Development Joint Powers Board Fund, and the Central Wyoming Regional Water System Joint Powers Board Fund. The 201 Sewer Joint Powers Board, which oversaw capital improvements at the waste water treatment plant, was dissolved for FY 2008, and those responsibilities were brought fully into the City of Casper Wastewater Treatment Plant Fund.

## **II. BUDGETING PROCESS AND POLICIES**

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

### ***Basis of Budgeting for Each Fund Type***

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

This basis of budgeting differs from the basis of accounting used in the audited financial statements as follows:

- The accrual method is used in the audited financial statements for enterprise, trust, capital projects, special assessment and internal service funds. This method records transactions when they occur regardless of when cash is received or disbursed.

### ***Definition of Balanced Budget***

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

### ***Beginning of the Budget Creation Process***

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

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

## FY 2015 BUDGET CALENDAR

### Budgetary Preparation

Sept. 1—Oct. 31, 2013	Salary & benefit projections by Human Resources. Finance calculates City-wide personnel costs.
Nov. 1, 2013	Capital Improvement Plan (CIP) process begins, includes capital projects and capital equipment for next five years.
Nov. 1— Dec. 31, 2013	Initial analysis of City utilities, inter-departmental services, and insurance and bonds.
Dec. 15—Jan. 31, 2014	City-wide personnel budgets completed and entered into system.
Feb. 1—Feb. 28, 2014	Department budgets entered into system.
March 1, 2014	CIP completed
March 10-March 28, 2014	Budget review by City Manager, Assistant City Manager, Administrative Services Director, Department heads and Division Supervisors
May 6, 2014	Summary Preliminary Budget to Council
May 13, 2014	<b>Budget Books to Council</b>
May 19—22, 2014	<b>Council Budget Review Sessions</b>
June 3, 2014	Public Hearing on FY14 Budget Amendments
June 17, 2014	Public Hearing on FY15 Budget Adoption

### Publication Dates

May 6, 2014	Publication of Preliminary Budget <b>(Published in Minutes Document)</b>
June 3, 2014	Proposed Amendments of Funds
<b>June 3, 2014</b>	<b>Notice of Hearing on City Budget</b>
<b>June 17, 2014</b>	<b>Publication of Tentative Budget (Published in Minutes Document)</b>

### *Further Description of Budget Creation Process*

The City of Casper Budget process is an extended process that integrates strategic planning, long-term capital planning, short term departmental goal creation, performance review, personnel costs, and operating budgets. Many of these steps, such as capital planning, have dedicated software systems and result in the creation of discrete published documents. The FY 2015 budget integrates the current fiscal year from these longer term plans.

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

The steps in the process are as follows:

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

**Process for Amending Budget**

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

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

**Other documents and plans used or incorporated in the budget process**

The annual City Budget is a key document in the planning and operation of the City Organization.

However, the City budget is not created in a void and exists within a framework created by other documents, reports and publications that the City Council and City management may consider during the year.

A few key examples of such plans are :

- City Council Goals
- Long Range Transportation plans
- The 5– year Capital plan
- Performance reports based on ICMA data, other benchmarking groups the City participates in, and internal reports by departments
- Key revenue reports and projections including:
  - Sales Tax Information provided by the Wyoming Department of Revenue
    - For the Casper City Budget, 3 yr. and 5 yr. trend information is used and adjusted to arrive at a conservative forecast of sales tax revenues
  - Projections of all key state shared revenues except sales taxes from the Wyoming Association of Municipalities (WAM)
  - Utility revenues are projected based on the number of customer accounts, the Casper Public Utilities 10-yr rate model, and trend information.
  - Total assessed property values and mill levies are provided by the Natrona County Assessor

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

**WYOMING STATUTORY BUDGET DATES AND REQUIREMENTS UNDER THE MUNICIPAL FISCAL PROCEDURES ACT**

UNIFORM ITEM ACT	DATE OF PERFORMANCE
Fiscal Year Dates	July 1 -June 30 (W.S. 16-4-102)
Department heads submit budget requests	May 1 (W.S. 16-4-104)
Tentative budget prepared by the budget officer and filed with the governing body	On or before May 15 (W.S. 16-4-104)
Publication of tentative budget	At least one week prior to the public hearing (W.S. 16-4-104)
Public hearing on budget	No later than the third Tuesday in June nor prior to the second Tuesday in June (W.S. 16-4-109b)
Budget Adoption	A resolution or ordinance shall be passed to adopt the budget on or the day following the public hearing (W.S. 16-4-111)

# City of Casper **Fund Reserves Policy**

*To provide adequate fund reserves to  
safe-guard the financial condition of the City.*

## **GENERAL**

Fund reserve balances will be maintained that:

- Provide adequate financial resources to conduct the normal business of the City and ensure the continued delivery of services in the event of any disruption stemming from short-term interruptions in cash flow
- Provide adequate financial resources to maintain the City's credit worthiness
- Provide for the accumulation of financial resources for use in capital acquisitions or to comply with legal requirements
- Provide adequate financial resources to respond, in a planned and decisive manner, to long-term or permanent decreases in revenues
- Provide adequate financial resources to ensure continued delivery of public safety, utility, and essential infrastructure maintenance services in response to natural disasters and events
- Are not excessive

## **APPLICABLE FUNDS**

This Policy applies to the following City funds or fund types:

- General Fund
- Perpetual Care Fund
- Weed and Pest Fund
- Internal Services Funds

The reserve balances for all other funds will be determined by the City Council, with input received from the appropriate advisory boards or on an individual fund basis.

## **USE OF SURPLUS FUND EQUITY BALANCES**

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

## **RESERVED FUND EQUITY COMPONENTS AND SPECIFIED BALANCES**

To achieve and maintain the desired fund equity balances, the following applicable fund equity components will be calculated or designated in each of the City's funds:

**Operating Reserves** – operating reserves are needed to provide cash flows for daily operations. In the case of the General Fund, operating reserves also provide cash liquidity for certain projects and programs funded with reimbursable grants. Additionally, it provides emergency and stabilization reserves for the City's internal service funds.

The specified levels of operating reserves are:

General Fund – 25%, or ninety (90) days, of total operating and maintenance expenditures for the ensuing fiscal year.

Perpetual Care Fund – For the Operations Account, operating reserves shall be maintained that provide, through interest earnings, all supplemental funding for the operation of the following: Recreation Center, Casper Events Center, Ice Arena, Public Safety Communications Center, City Hall and Building and Grounds.

Operating Reserves shall be maintained for the Building Account that provide, through interest earnings, the funding for the capital maintenance and replacement of all buildings and facilities acquired through Optional 1% Sales Tax funding.

Weed and Pest Fund - 25%, or ninety (90) days, of total operating and maintenance expenditures for the ensuing fiscal year.

Internal Service Funds – Except for the Health Insurance Fund, 8.3%, or thirty (30) days, of operating and maintenance expenditures for the ensuing fiscal year.

Health Insurance Fund - 25%, or ninety (90), days of total operating and maintenance expenditures for the ensuing fiscal year plus an amount equal to 5% of the number of full time employees times the current individual stop-loss amount.

**Emergency and Stabilization Reserves** – Emergency and Stabilization Reserves are needed to provide adequate resources to address emergency events, such as natural disasters, and to manage the effects of any substantial long-term or permanent decreases in the City’s general revenues.

The specified levels of Emergency and Stabilization Reserves are:

General Fund - 25%, or ninety (90) days of total operating and maintenance expenditures for the ensuing fiscal year.

**Debt Service Reserves** – Minimum of the total budgeted debt service requirement for one (1) year times one hundred and fifty percent (150%) or legally required amount in relation to a debt issue.

**Capital Asset Replacement Reserve** – Reserves funded by depreciation or other sources may be accumulated for the planned acquisition of capital assets.

**Specific Reserves** – Any amount specifically identified as being necessary for financial reporting or legally required for a unique operating aspect of a particular fund, or as determined by the City Council.

## ANNUAL REVIEW OF RESERVED FUND EQUITY

As part of the annual budget process, the Budget Officer will present for Council consideration the calculated and designated fund equity reserves.

### City of Casper

# Statement of Investment Policy

It is the policy of the City of Casper to invest public funds in a manner which will provide the highest investment return within the constraints of prudent security while meeting the daily cash flow demands of the City and conforming to Wyoming State Law governing the investment of public funds.

## SCOPE

This investment policy applies to all financial assets of the City of Casper. These funds are accounted for in the City's Comprehensive Annual Financial Report and include:

1. General Fund
2. Special Revenue Funds
3. Capital Projects Funds
4. Enterprise Funds
5. Trust and Agency Funds

## PRUDENCE

Under all circumstances the “prudent person” standard shall be applied in the context of managing the City’s overall portfolio. Investments shall be made with judgment and care, which persons of prudence and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of their capital, as well as, the probable income to be derived.

Those individuals who are assigned to manage the City's portfolio, and who are acting in accordance with written procedures and the investment policy, and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

## **OBJECTIVES**

The primary objectives, in priority order, of the City of Casper's investment activities shall be:

**1. Legality:**

All investments held will be in accordance with Wyoming State Statutes.

**2. Safety:**

Safety of principal is the primary objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required to minimize risk.

**3. Liquidity:**

The City of Casper's investment portfolio will remain sufficiently, liquid to enable the City to meet all operating requirements which might be reasonably anticipated.

**4. Return on Investment:**

The investment portfolio shall be designed to attain a prudent rate of return throughout economic cycles, taking into account the City's legal constraints, risk constraints, and the cash flow needs of the organization.

## **DELEGATION OF AUTHORITY**

Management responsibility for the investment program is delegated to the Administrative Services Director, who shall establish written procedures for the operation of the investment program consistent with this investment policy. Procedures should include reference to: safekeeping, wire transfers, and banking service and collateral/depository contract. Such procedures shall include explicit delegation of

authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Administrative Services Director. The Administrative Services Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

## **ETHICS AND CONFLICTS OF INTEREST**

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or could impair their ability to make impartial investment decisions. Investment officials shall disclose to the City Manager any material financial interests in financial institutions that conduct business within our community, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the City's investment portfolio.

## **AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS**

The Administrative Services Director shall maintain a list of financial institutions authorized to provide investment services. No public deposit shall be made except in a qualified public depository as established by Wyoming law. City investment may be placed with those Broker/Dealers that have been qualified under the auspices of this policy as long as their cumulative transaction do not exceed an amount greater than 50% of the portfolio. All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Administrative Services Director with the following:

- Audited Financial Statements
- Proof of National Association of Security Dealers certification
- Proof of Wyoming Registration
- Certification of having read the City of Casper's Investment Policy and Banking Contract.

A current audited financial statement is required to be on file for each financial institution and broker/dealer with which the City invests.

**AUTHORIZED & SUITABLE INVESTMENTS**

The City of Casper is empowered by Wyoming Statute 9-4-831 to invest in specific types of securities. Investment on mortgage backed securities will only be made upon additional specific written directions from the City.

Investments with maturity greater than 366 days from the date of purchase must provide income (e.g., periodic interest payments) on at least an annual basis and shall be limited to securities for which there is an active and immediate secondary market, such as U.S. Treasury Notes. Except in cases of specifically matched cash flow needs, and “matching” maturities in order to meet debt retirement, the portfolio will be structured within the following guidelines:

<u>MATURITY LIMITATIONS</u>		<u>PERCENTAGE OF TOTAL INVESTED PRINCIPAL</u>	
		<u>Maximum %</u>	<u>Minimum %</u>
0-1	Year	100%	25%
1-3	Years	75%	0%
3-5	Years	30%	0%
5-10	Years	20%	0%
11-30	Years	20%	0%



**INVESTMENT MIX**

<u>FUND</u>	<u>MATURITY LIMITATIONS</u>
General Fund	100% Fixed rate 5 Year Maturity or Less
Perpetual Care Fund (Principal)	70% Fixed rate laddered investment with a maximum maturity of 30 years that provides monthly cash flow.
	30% Variable rate investments with a maximum maturity of thirty years that provides monthly cash flows.
Perpetual Care Fund (Interest Earnings)	100% 1 Year Maturity or Less
Capital Projects Funds	100% 1 Year Maturity or less
Enterprise Funds	80% 5 Year Maturity or Less and Laddered to Provide Monthly Cash Flow.
	20% Variable rate investment with a maximum maturity of thirty years that provides monthly cash flow.
Other Funds	100% 1 Year Maturity of Less

The above limitations shall apply to all funds, except those with specifically matched cash flows, as approved by the City Council.

**COLLATERALIZATION**

Collateralization is required for investments in certificates of deposit in order to reduce market risk, the collateralization level will be 110% of market value of principal and accrued interest. The Administrative Services Director’s Office shall verify on a monthly basis that the value of collateral is sufficient to cover the deposits of investments discussed in the Investment Policy. Acceptable instruments for collateralization of Certificates of Deposits shall be the same as those set forth in WS 9-4-820 and 9-8-821.

## **REPORTING**

The Administrative Services Director is charged with the responsibility of preparing a monthly report to the City Manager and City Council showing the type of investment, institution, rate of interest, maturity date, and amount of deposit. Semi-annually the Council Finance Committee will review the investment portfolio held by the City.

## **INTERNAL CONTROL**

The Administrative Services Director shall establish procedures that separate the internal responsibility for management and accounting of the investment portfolio. An independent analysis by an external auditor shall be conducted annually to review internal control, account activity, and compliance with policies and procedures.

## **SAFEGUARDING OF SECURITIES**

To protect against losses caused-by the collapse of individual securities dealers, all securities owned by the City shall be held in safekeeping by a third party bank trust department, acting as agent. For the City under the terms of a custody agreement. Any trade executed by a broker/dealer will settle on a delivery vs. payment basis with the City's safekeeping agent. Exceptions to this safekeeping policy must be approved by the City Council after verifying the credit worthiness of the broker/dealer.

## **EFFECTIVE DATE**

This policy will supersede all policies pertaining to investments made prior to its adoption or amendment. The investment of new funds will be made in accordance with this policy. This policy does not pertain to investments made prior to its adoption.

## **COMPLIANCE WITH STATE LAW**

In the event this policy conflicts with State law or any future changes to State law, then the more restrictive of the conflicting provisions of this policy or of State law shall apply. Prior to any person effecting any investment transaction on behalf of the

City or offer any investment advice to the governing body of the City, that person shall sign a statement indicating that he/she has read this policy and agrees to abide by applicable State law with respect to advice he/she gives and the transactions he/she undertakes on behalf of the City.





# City of Casper **Debt Policy**

## **DEBT LIMITATIONS**

Wyoming law limits the ability of cities and towns to go into debt providing that:

1. Except for local improvements as provided by law no debt in excess of taxes for the current year can be created unless the proposition to do so has first been approved by a vote of the people (Wyoming Constitution Article 16, Section 4), and
2. The amount of debt that can be created is limited to four percent of the assessed valuation of the taxable property plus an additional four percent for the building and constructing of sewerage systems.

This limitation does not apply to debt incurred for the construction, establishing, extending, and maintaining of waterworks and supplying water for the municipality and its inhabitants (W.S. 15-7-109, Article 16, Sections 4 and 5, of Wyoming Constitution).

## **TYPES OF BONDS ISSUED BY MUNICIPALITIES**

Four types of bonds are or may be issued by Wyoming cities and towns. These are general obligation bonds, local improvement bonds, revenue bonds, and funding and refunding bonds.

### ***General Obligation Bonds***

Subject to the debt limitations noted above, the City of Casper has the power to issue general obligation coupon bonds. These can be issued for public improvements (as defined by W.S. 15-7-101) and as otherwise allowed by law. The form and the manner in which they are issued and redeemed are defined in detail by state statutes. Before general obligation bonds can be issued, the City Council must pass an ordinance specifying the purpose of the bonds and obtain the approval of the voters at a regular or special election.

### ***Bond Elections***

Wyoming Political Subdivision Bond Election Law (W.S. 22-21-101 through W.S. 22-21-112) specifies how bond questions are to be submitted to electors and the contents of the questions.

For bonds requiring approval of the people, the bond question can only be presented on specific dates. Every bond election shall be held on the same day as a primary election, or on the Tuesday next following the first Monday, or on the Tuesday next following the third Monday in August (W.S. 22-21-103).

### ***Local Improvement Bonds***

When the City Council determines that improvements— construction or improvement of streets, curbs, gutter, sidewalks, and the like— will specially benefit adjoining property, it can create a local improvement district and assess all or part of the cost and expense of the improvements against the benefited property. The City Council by ordinance can issue local improvement bonds to finance such improvements. These bonds are not subject to the debt limitation previously discussed. Local improvement districts and the procedures for financing are discussed in more detail in the Wyoming Statutes 15-6-131 through 15-6-448.

### ***Revenue Bonds***

Revenue bonds are payable solely from the revenues of specified income-producing property. These bonds are issued to finance the cost of acquiring, constructing, or improving specific property. Revenue bonds are not subject to the debt limitations specified above. The form, issuance, and redemption of revenue bonds are governed by the various statutes authorizing their use. Generally, before revenue bonds can be issued, the City Council must:

1. Pass an ordinance which describes the contemplated project, estimates its cost and useful life when this is pertinent, and states the amount of bonds to be issued and all details in connection with the bonds; and
2. When required by law, obtain the approval of the voter at a regular or special election (W.S. 15-7-111).

### **Commercial Paper**

Commercial Paper is a debt instrument issued by commercial entities (i.e. IBM) to local governments. Generally, Commercial Paper is not often used by municipalities because of the risk. The risk associated with financing municipal projects through the use of commercial paper is that commercial paper is not backed by the Federal Government but rather it is backed against the perceived future value of a private sector business or corporation. Commercial paper of corporations organized and existing under the laws of any state of the United States can be purchased, provided that at the time of purchase, the commercial paper shall (W.S. 9-4-831(a) xxvi):

1. Have a maturity of not more than 270 days; and
2. Be rated by Moody's as P-1 or by Standard & Poor's as A-1+ or equivalent ratings indicating that the commercial paper issued by a corporation is of the highest quality rating.

### **FUNDING AND REFUNDING BONDS**

As prescribed in the Wyoming Statutes 15-8-101 through 15-8-106, any city or town, without first obtaining the approval of voters, can pay, redeem, fund, or refund its indebtedness when this can be done at a lower interest rate or to the benefit and profit of the city. This can be done when:

1. Any indebtedness not in excess of taxes for the current year was created to restore or repair improvements which were damaged after the city had its annual appropriations; or
2. A court has granted any judgment against the city; or
3. Any other lawful debt is outstanding.

No bonds can be issued unless the governing body first provides for them by ordinance. In general, these bonds must:

1. Be registered, negotiable, coupon bonds;
2. Bear interest at a rate designated by the governing body;
3. State whether the interest is payable annually or semi-annually and the place of payment which can be at the city treasurer's office or any other place specified by the governing body;

4. State the payment date which cannot be more than 30 years after their date of issue;
5. If they are serial bonds or redeemable, state this fact; and
6. Not be sold or exchanged for less than or redeemed for more than their face value plus accrued interest at the time of their sale or exchange or redemption.

In addition, a tax sufficient to pay the interest on the bonds and to redeem them as they come due may be levied and collected annually.

Subject to any constitutional and statutory debt limitations and the provisions of the General Obligation Public Securities Refunding Law (W.S. 16-5-101 through 16-5-119), any city, without an election can refund any public security or securities for one or more of the following purposes:

1. To extend the payment date of all or part of the outstanding public securities for which the payment is in default, or for which there is not or it is certain that there will not be sufficient money to pay either the principal or interest as it comes due;
2. To reduce interest costs or effect other economies; and
3. To reorganize all or a part of its outstanding public securities in order to equalize tax levies.

As used in this act, "public security" means a bond, note, certificate of indebtedness, warrant, or obligation for payment other than a warrant or similar obligation payable within one year after its date of issue, any obligation payable primarily from special assessments, or any obligation payable from specified revenues other than general taxes.

### **DUTIES OF MUNICIPAL CLERK AND TREASURER**

Unless otherwise provided by law, bonds and coupons are signed by the mayor and countersigned by the treasurer and the clerk.

Article 16, Section 8, of the Wyoming Constitution requires that all evidences of debt have a certificate endorsed on them stating that they are issued pursuant to law and are within the debt limit. Wyoming

statutes provide that a public security— bond, not, certificate of indebtedness, or other obligation for the payment of money— can be signed with a facsimile signature so long as one of the official signatures is manually subscribed (W.S. 16-5-408). Facsimile signatures can be used on the coupon.

The city treasurer must keep a bond register which shows the number of the bond, the date of issue, to whom issued, the amount, date of redemption, and payment of interest (W.S. 15-7-105b, W.S. 15-8-102a). Some bond coupon records may be computerized. The date each coupon is paid is stamped on the record. Advance payment of coupons shall not be made.

The city treasurer must cancel the coupons by cutting the word “paid” into them as soon as they are paid. When the bonds are paid, the treasurer must cancel them by having the word “paid” cut in the body of the bond. Bonds and coupons (including any attachments) are retained for two years after the bond issue is paid in full, and are then destroyed.



## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Capital Fund:** This fund type accounts for the acquisition, construction or improvement of major general government facilities and equipment. The Capital Projects Fund, the Capital Equipment Fund, the Optional 1% #13 Sales Tax Fund, and the American Recovery Act Fund are examples of Capital Funds.

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

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

**Capital Outlay:** Fixed assets which have a value of \$500 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

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

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

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

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

**Debt Service Funds:** This fund type is used to account for special assessments owed to the City from City landowners based on improvements that were made to private property by the local government.

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

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

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

**Disbursement:** The expenditures of monies from an account.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



## Acronyms and Abbreviations

1% #13 Sales Tax	The thirteenth approval period by voters of an additional one cent sales tax.
1% #14 Sales Tax	The fourteenth approval period by voters of an additional one cent sales tax.
ACH	Automated Clearing House (ACH) is the name of an electronic network for financial transactions in the United States.
ARRA	American Recovery and Reinvestment Act. Approved by U.S. Congress in January of 2009.
CAD	Computer Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CALEA	Commission on Accreditation for Law Enforcement Agencies
CASA	Court Appointed Special Advocates of Natrona County is a non-profit organization.
CATC	Casper Area Transportation Coalition
CDBG	Community Development Block Grant
CEC	Casper Events Center
CEU	Continuing Education
COLA	Cost of living adjustment
CPD	Casper Police Department
CPM	Center for Performance Measurement. A service provided by the International City/County Management Association.
CRM	Citizen Relationship Management system
CWRWS	Central Wyoming Regional Water Treatment System Joint Powers Board
EMS	Emergency Medical Service
EMT	Emergency Medical Technician
FFI	Fire Fighter I training certification
FFII	Fire Fighter II training certification
FICA	Federal Insurance Contributions Act (FICA) tax is a United States payroll tax imposed by the federal government
FTA	Federal Transit Authority
FY	Fiscal Year
GEMS	The City's financial system. A product of Harris Corp.
GIS	Geographic Information System
HPMS	Highway Performance Monitoring System
HR	Human Resources
HUD	Federal Housing and Urban Development
HVAC	Heating, Ventilation, and Air Conditioning system
ICMA	International City/County Management Association
IT	Information Technology
MPO	Metropolitan Planning Organization
NACA	National Animal Control Association
NCIC	National Crime Information Center.
POS System	Point of Sale System
PSCC	Public Safety Communication Center
RM	Risk Management
UCR	Uniform Crime Reports
VoIP	Voice over Internet Protocol
Weed & Pest	A program by the State of Wyoming for the control of weed and pests. Funded by a designated portion of property taxes.
WWDC	Wyoming Water Development Commission



# Outside Agency Requests





## CASPER MOUNTAIN FIRE DISTRICT

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

April 27, 2014

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

RE: Professional Services Contract 2013-2014

Dear Mr. McDonald:

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

Again, the District was very fortunate this last year to have only some minor fire activity. In the interim, through a grant from the City and a \$50,000. loan, the District was able to purchase a new tender to complete our fleet

This year proceeds of the professional services contract will be used to assist in servicing the \$50,000 debt for the new tender.

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

Sincerely,

R. C. Brehm  
Secretary/ Treasurer CMFD

Cc: Kenneth King Chief, City of Casper

**OFFICERS**  
**Chairman**  
Sam Weaver

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

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



475 S. Spruce St  
Casper, WY 82601  
Phone: 307-235-9340  
Fax: 307-237-2036  
www.casperhealth.com

May 2, 2014

Mr. V.H. McDonald  
Administrative Services Director  
City of Casper  
200 North David Street  
Casper, Wyoming 82601

Dear Mr. McDonald:

Please find the enclosed proposed budget from the Casper-Natrona County Health Department for Fiscal Year 2014/2015. We are requesting \$750,000 each from both the City of Casper and from Natrona County, bringing total funding from local government to \$1,500,000. I have enclosed a proposed budget showing both current funding levels and proposed funding levels.

We are requesting that local government funding levels be brought back to similar levels seen in 2009-2010. These funds are required to cover our mandatory and critical public health services that the department provides. With the proposed increase in local government funding, we estimate that we will end the fiscal year with approximately \$235,000 in expenses over revenue. Without the increase in funding, we will be spending down our reserve account by over \$500,000, which is an unsustainable avenue if we are to continue to provide the mandatory public health programs to the Casper and Natrona County communities for years to come.

The current department leadership and Board of Health have considered numerous options for cost-savings while balancing those cost-savings with an increased demand for our services. Over the last fiscal year, the department has saved a substantial amount over its planned \$650,000 deficit. Furthermore, department leadership has examined additional ways to make the department more efficient, ensure continuity of essential public health services, and increase revenue while concurrently hedging decreases in federal grant dollars and increases in routine costs such as utilities, insurance, medical supplies, and pharmaceuticals. This proposed budget represents the costs to operate the department with core personnel and to maintain our core services.

During the 2014 legislative session, the Wyoming state legislature passed Senate File 64, the Public Health Nursing bill. Because of this bill, we anticipate receiving \$125,000 per fiscal year from the Wyoming Department of Health Public Health Division for the next biennium. Our plans for the funding provided by this new contract include hiring a new RN to increase capacity in our maternal and family health and disease prevention programs, promoting two RNs into managerial/supervisory positions as part of a reorganization/restructuring process (to ensure compliance with state/federal grant requirements), and to cover other program costs that are not currently covered by federal grant dollars/pass through funds in those programs.

All of our programs have substantial, long term return on investment to our community. Whether we are talking about our mandatory programs (i.e., immunizations, disease prevention, environmental health, and maternal and child health) or our voluntary programs (i.e., adult health/home health services and reproductive health/family planning), these programs are costly to administer, but have large implications for long term savings in both quality of life, productivity, and governmental spending.

At this time, we have not eliminated any programs. However, our department cannot sustain these regular, annual deficits. Voluntary programs, such as our adult health program/home health services, are potentially at risk if our funding levels remain where they currently are in this past fiscal year. Increases to our department's funding will be necessary. We are asking for continued support from our local governments. If you have questions, please feel free to contact me.

Sincerely,



Kelly N. Weidenbach, DrPH, MPH  
Executive Director  
Casper-Natrona County Health Department

Enclosure

Cc: John Patterson, City of Casper  
Bill McDowell, Natrona County Commissioners  
Renea Vitto, Natrona County Clerk

For the Twelve Months Ending June 30, 2014

	<u>YR TO DATE ACTUAL</u>	<u>CURRENT YR BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>Revenue:</b>			
TAX REVENUE (COUNTY)	\$550,000.00	\$600,000.00	\$750,000.00
TAX REVENUE (CITY)	500,000.00	600,000.00	750,000.00
GRANT REVENUE	794,850.01	878,682.00	694,353.00
GENERATED REVENUE	630,374.36	622,000.00	656,828.00
STATE NURSING REVENUE			125,000.00
INTEREST AND INVESTMENT INCOME	4,048.50	2,000.00	4,000.00
BUDGETED FROM RESERVED FUNDS	<u>74.62</u>		
<b>Total Revenue</b>	<b><u>2,479,347.49</u></b>	<b><u>2,702,682.00</u></b>	<b><u>2,980,181.00</u></b>
<b>Expenditures:</b>			
REGULAR SALARIES	1,115,503.80	1,467,915.00	1,422,168.00
BENEFITS-EMPLOYMENT TAXES	138,730.35	229,002.17	212,765.39
BENEFITS-WY RETIREMENT	155,672.80	199,210.00	210,806.61
BENEFITS-MEDICAL INSURANCE	144,255.92	254,621.00	231,050.00
CONTRACT LABOR	72,535.40	96,600.00	79,600.00
ADVERTISING	407.60	2,750.00	2,050.00
AUTO EXPENSES	165.00	9,400.00	7,950.00
ED PUBLIC	418.87	1,000.00	500.00
ED EMPLOYEE CONFERENCE/TUITION	4,418.94	15,800.00	13,700.00
EMPLOYEE MEDICAL TESTING	353.00	600.00	350.00
EQUIPMENT MAINTENANCE	4,761.69	12,500.00	7,500.00
EQUIPMENT PURCHASE	10,330.73	20,000.00	15,000.00
EQUIP COPY EXPENSE	7,158.20		5,750.00
GRANT EXPENSE	824,194.41	878,682.00	755,978.82
EXPENSES ALLOCATED TO TITLE X	(59,248.00)	(70,000.00)	(70,000.00)
INSURANCE		20,000.00	20,000.00
LICENSE/PROFICIENCY	200.00	100.00	200.00
MARKETING	588.69	5,500.00	3,500.00
MEETING EXPENSE	801.98	1,100.00	1,250.00
MILEAGE	354.00	1,300.00	1,300.00
MISC EXPENSE	3,397.61	3,700.00	650.00
PERIODICAL/BOOKS	201.90	400.00	950.00
PRINTING EXPENSE		250.00	
POSTAGE	4,980.19	5,200.00	5,900.00
RENT EXPENSE	157.50		
RETURNED CHECKS AND BAD DEBTS	189.00	500.00	350.00
SOFTWARE	6,825.17	11,250.00	11,800.00
SUPPLIES	133,911.47	124,500.00	173,000.00
TELEPHONE	14,027.60	16,500.00	17,925.00
TESTS	24,976.97	25,000.00	61,050.00
UTILITIES	17,367.15	20,000.00	20,000.00
NON GRANT EXPENSE			<u>2,000.00</u>
<b>Total Expenditures</b>	<b><u>2,627,637.94</u></b>	<b><u>3,353,380.17</u></b>	<b><u>3,215,043.82</u></b>
<b>Revenue Over(Under) Expenditures</b>	<b><u>(148,290.45)</u></b>	<b><u>(650,698.17)</u></b>	<b><u>(234,862.82)</u></b>

proposed funding levels

For the Twelve Months Ending June 30, 2014

	<u>YR TO DATE ACTUAL</u>	<u>CURRENT YR BUDGET</u>	<u>PROPOSED BUDGET</u>	
<b>Revenue:</b>				
TAX REVENUE (COUNTY)	\$550,000.00	\$600,000.00	\$600,000.00	} Current funding levels
TAX REVENUE (CITY)	500,000.00	600,000.00	600,000.00	
GRANT REVENUE	794,850.01	878,682.00	694,353.00	
GENERATED REVENUE	630,374.36	622,000.00	656,828.00	
STATE NURSING REVENUE			125,000.00	
INTEREST AND INVESTMENT INCOME	4,048.50	2,000.00	4,000.00	
BUDGETED FROM RESERVED FUNDS	74.62			
<b>Total Revenue</b>	<b><u>2,479,347.49</u></b>	<b><u>2,702,682.00</u></b>	<b><u>2,680,181.00</u></b>	
<b>Expenditures:</b>				
REGULAR SALARIES	1,115,503.80	1,467,915.00	1,422,168.00	
BENEFITS-EMPLOYMENT TAXES	138,730.35	229,002.17	212,765.39	
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EXPENSES ALLOCATED TO TITLE X	(59,248.00)	(70,000.00)	(70,000.00)	
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UTILITES	17,367.15	20,000.00	20,000.00	
NON GRANT EXPENSE			2,000.00	
<b>Total Expenditures</b>	<b><u>2,627,637.94</u></b>	<b><u>3,353,380.17</u></b>	<b><u>3,215,043.82</u></b>	
<b>Revenue Over(Under) Expenditures</b>	<b><u>(148,290.45)</u></b>	<b><u>(650,698.17)</u></b>	<b><u>(534,862.82)</u></b>	





April 23, 2014

City of Casper  
Administrative Services Department  
Attn: V.H. McDonald, Director  
200 N. David Street  
Casper, WY 82601

Dear Mr. McDonald:

Attached is a copy of a request for funds for the Casper Area Chamber of Commerce and Visitors Center. This year, the Board of Directors is requesting \$45,000 from the City of Casper to assist with operations of the visitors' center. The request is a slight increase over last year's allocation of \$42,000.

During the past fiscal year, April 1, 2012 through March 31, 2013, the Chamber assisted 7,200+ visitors as they were traveling through Casper. The Chamber provided relocation packages for 2,500+ persons indicating an interest in moving to Casper. The Chamber refers businesses inquiring about establishing or relocating a business to the Casper Area Economic Development Alliance (CAEDA), the Small Business Administration, and to local organizations or businesses that provide accounting, legal and other business development resources.

In appreciation of the past support of the City, the Chamber will continue its designation of City of Casper as a Diamond member of the Chamber, the highest level of membership. The City has the distinct honor of being our ONLY Diamond member. The membership benefits extend to ALL departments of the City.

The Casper Area Chamber of Commerce and Visitors Center Board of Directors and I thank you in advance for the opportunity to present this application and appreciate any consideration Council can give to our request.

Sincerely,

Gilda Lara,  
Executive Director

Cc: Mr. John Patterson, City Manager



March 15, 2014

Casper City Council  
200 North David Street  
Casper, WY 82601

Dear Council Members,

The mission of the Children's Advocacy Project (CAP) is to end child abuse that endangers children in our community. CAP provides timely access to high quality services so that child victims may begin to heal. CAP partners with other agencies to ensure a multi-disciplinary approach, strengthening child maltreatment cases and increasing the likelihood perpetrators will be held accountable for their crimes so they cannot continue to offend.

With funding assistance from the City of Casper, in 2013:

- 321 Children Received Forensic Interviews Completed At CAP
- 130 Forensic Interviews Conducted for Casper Police Dept. Investigations
  - 88 FI's in 2013 (48% Increase from 2012 to 2013)
- 144 Children Received Follow-Up Counseling (No Charge to Families, Children)
  - 267 Individual Counseling Sessions
  - 16 Girls Survivor of Sexual Abuse Groups Sessions

Since operation began in 2002, CAP has provided services to 2,088 children in Wyoming, including 1821 Forensic Interviews and over 2000 Counseling Sessions. Most recently CAP hosted a National District Attorney's Association, Investigation and Prosecution of Child Abuse Crimes in Casper, WY. Registrants from the City of Casper, among other local participants, attended the conference for free. CAP also trained 828 Casper community members on how they can become better educated in recognizing and reporting child sexual abuse.

CAP respectfully requests continued funding in the amount of \$30,000 and an increase of funding in the amount of \$ 5,000. This is the first time CAP has ever asked for an increase in funding, the request in due to the increased services and staffing needs. City of Casper requested funding is approximately 6% of CAP's Annual Operating Budget. City of Casper Forensic Interviews account for 40% of total Forensic Interviews conducted annually.

Respectfully submitted,

Heather Ross  
Executive Director  
[heather@childrensadvocacyproject.org](mailto:heather@childrensadvocacyproject.org)






**Community Action Partnership  
of Natrona County**

Aspen Creek Office Building  
800 Werner Court, Suite 201  
Casper, Wyoming 82601  
PHONE: 307-232-0124  
FAX: 307-232-0145  
E-Mail: [cap@natronacounty-wy.gov](mailto:cap@natronacounty-wy.gov)  
<http://www.capnc.org>

**12th Street HCH Clinic**  
1514 East 12th Street, Suite 201  
Casper Wyoming 82601  
PHONE: 307-235-6116  
FAX: 307-235-0249  
E-Mail: [hch@natronacounty-wy.gov](mailto:hch@natronacounty-wy.gov)  
<http://www.capnc.org/services/Clinic.html>

**Life Steps Transitional Housing**  
1514 East 12th Street, Suite 200  
Casper Wyoming 82601  
PHONE: 307-235-4703  
FAX: 307-235-4817  
<http://www.capnc.org/services/housing.html>

**To:** John Patterson, City Manager  
City of Casper

**From:** Brenda Eickhoff, Executive Director  
Community Action Partnership of Natrona County 

**Date:** April 21, 2014

**Subject:** FY 2015 Budget Request

Enclosed is the Community Action Partnership of Natrona County's budget request to Natrona County for FY 2015. Our 2013 annual report is included and details our 2014 local fund allocations and other services provided to the community.

Thank you in advance for your consideration of this request. If you have additional questions or require more information do not hesitate to contact me.

cc: Finance Manager



**FY 2015 CITY BUDGET REQUEST SUMMARY**

<b><u>City Funding</u></b>	<b><u>FY 14 Budget</u></b>	<b><u>FY 15 Request</u></b>
<b>General Fund</b>	<b>\$ 116,166</b>	<b>\$ 116,166</b>
<b>1% Funding</b>	<b><u>\$ 175,000</u></b>	<b><u>\$ 275,000</u></b>
	<b>\$ 291,166</b>	<b>\$ 391,166</b>
<b><u>Other Funding</u></b>		
Natrona County General Fund	\$ 116,166	\$ 116,166
Natrona County 1%	\$ 87,500	\$ 137,500
Other (Federal, State, Private and Program Income)	\$ 1,111,980	\$ 1,292,754
<b>TOTAL COMMUNITY ACTION BUDGET:</b>	<b>\$ 1,315,646</b>	<b>\$ 1,546,420</b>



United Way  
of Natrona County

March 10, 2014

Casper City Council  
200 North David Street  
Casper, WY 82601

Dear Casper City Council:

The City of Casper has graciously provided the United Way of Natrona County with a sponsorship each of the past four years for the annual Campaign Kickoff Luncheon.

We plan to hold the luncheon in September of this year. The location for the event has yet to be determined, but we anticipate approximately 300 to 400 attendees. As we move forward in preparation, we need to secure funding to cover the associated costs for the event. As in the past, we will hold this event without using United Way campaign funding. Holding this event without the use of campaign funds is very important to our donors.

The luncheon allows us an opportunity to recognize the incredibly generous donors from our past campaign, along with the Pacesetter Companies for this year's campaign. There will be a festive atmosphere as we recognize our corporate and individual donors who are critical to the campaign's success. It strengthens our grass roots effort to raise dollars from the community to help our partner agencies serve those in need.

We are asking for a sponsorship of \$3,500 from the City of Casper to offset the cost of the event. Sponsorship of that amount would also place the City of Casper into our Silver Level Sponsorship for our Community Activities Program which allows us to recognize that support at all of our community events throughout the year, as well as on our website and on social media.

If you have any questions regarding our activities please don't hesitate to contact me. Thank you for considering our request and all of the support the City of Casper and its employees have given to United Way of Natrona County in the past.

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Burnett", written in a cursive style.

Mike Burnett, Executive Director  
United Way of Natrona County



1656 East 12<sup>th</sup> Street

Ph: 307-577-5718 Fax 307-577-5716

**BOARD OF  
TRUSTEES**

**GARY LATHROP  
PRESIDENT**

**ADAM BOOTH  
VICE  
PRESIDENT**

**JONI KUMDR  
TREASURER**

**JOANNE  
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**STEPHANIE  
HAMBRICK**

**THE REV.  
PHILLIP MAJOR**

**JIM MEADOR**

**PAUL SABEC**

**STEVE SCHULZ**

**STACY NELSON  
EXECUTIVE  
DIRECTOR**

March 5, 2014

V.H. McDonald, CPA  
Administrative Services Director  
200 North David Street  
Casper WY 82601

Dear Mr. McDonald,

The Youth Crisis Center, Inc. (YCC) respectfully requests \$60,000.00 for professional services provided by the Youth Crisis Center, Inc. for fiscal year 2014-2015.

The City of Casper has provided invaluable support to the YCC since its inception over 30 years ago. Funds granted supports our mission of providing services to the children in our community and assists us in meeting a required ten percent (10%) community match to qualify for a State of Wyoming grant of \$354,050.00. As you know, the Youth Crisis Center recently completed its capital campaign. We began providing crisis services out of our new facility in September 2013, and we moved our group home programs to our new facility in November 2013. The City of Casper has been a tremendous support through this process.

Similar to previous years, the YCC has been one of the most utilized centers in the State of Wyoming. YCC provided 1,840 days of service to 391 children from July 1, 2013 to February 28, 2014, with 303 (77%) returning to their families or foster care. We have also seen an increase in group home referrals and have begun the process of hiring and training additional staff to meet the needs of this increase in kids needing long term services.

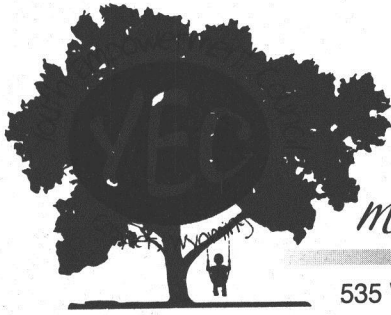
The crisis center provides shelter, food, crisis intervention counseling, transportation to school, 24 hour supervision and an alternative to jail for those adolescents requiring minimal court intervention. The crisis center also provides law enforcement officers the ability to seek shelter and supervision for youth in their custody. This allows law enforcement the ability to immediately return to the street to respond to the needs of the community. From July 1, 2013 to Feb 28, 2014, Casper area law enforcement officers have brought 197 children to YCC. The YCC also provides group home services to male and female adolescents at the Kathleen Henry resident wing and the Jean and Dave True resident wing. Youth in this program participate in weekly group sessions which focus on anger management, social skills and independent living skills. Each resident also attends individual and family therapy as needed.

Thank you for all of your support over the years. We would not be in our new building without the support of the City of Casper! Thank you!

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

Sincerely,

Stacy M. Nelson, Executive Director  
[smnelson@bresnan.net](mailto:smnelson@bresnan.net)



May 5, 2014

*mercer family resource center*

535 W. Yellowstone, Casper, WY 82601 (307) 265-7366 fax (307) 473-2650

City of Casper  
Administrative Services Department  
Attn: V. H. McDonald  
200 N. David Street  
Casper, WY 82601

Request for Funding for Fiscal Year 2014-2015

Dear Mr. V. H. McDonald,

I would again like to sincerely thank you on behalf of the Youth Empowerment Council (YEC) for your continued support and faith in YEC. This program would not be successful without your dedication and belief in this one of a kind youth- led organization.

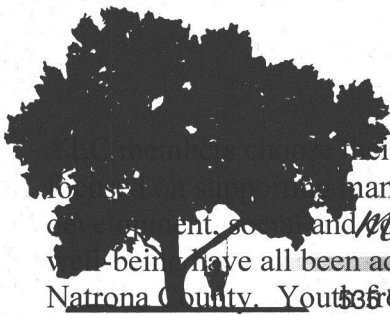
Please accept this letter as our request for funding in the amount of \$23,000 for the 2014-2015 fiscal year. This is an increase of \$2,000 from last year.

The Natrona County Prevention Coalition (NCPC) in the past supported YEC in the amount of \$2,000, however, due to recent budget cuts NCPC will not be able to contribute this year. The State of Wyoming generally supports YEC annually with \$15,000 however we have not received confirmation as to whether we will receive this funding again. NCSD #1 will again support us with funding of \$10,000. The Blue Envelope Health Fund was able to provide YEC with \$20,000 for the last fiscal year, as you are aware these funds are not guaranteed for this year. Due to the restructure of the Community Promotions grant, YEC was not eligible for those much needed funds. Our annual Free Ski Day that we rely on Community Promotions funding to support still took place without funding, as we see the importance of providing such events to the youth in our community. The funding from the city has been extremely vital to the success and overall function of the program.

In the last few years, YEC has grown rapidly and successfully. Currently YEC has over 120 youth as registered members, has consistent attendance weekly of 20-25 youth, and has provided over 2,235 direct service hours so far this year. Youth who participate in the council are dedicated to making our community a place where all youth are welcome and know they are heard.

The makeup of the youth council is diverse and we continue to draw our members from all over the city. There are youth represented from every middle school and high school in Casper including the alternative schooling options.

*connecting youth, families and community*



their focus according to areas important for change. YEC has  
 many socio-political competencies this last year. Socio-political  
 government, social and community problem solving, decision making and community  
 well-being have all been addressed. YEC continues to be the voice for the youth of  
 Natrona County. Youth from Yellowstone, Casper, and Park counties have (307) 473-2650  
 advocate in the council. It is a safe place for young people to come and voice concerns,  
 learn valuable leadership skills, and see their ideas come to fruition.

Currently, YEC reaches out and touches the lives of many youth, which is accomplished  
 in the following subcommittees: Suicide Prevention Awareness Team, sponsoring and  
 funding several drug, alcohol, and tobacco free events, anti-bullying awareness and  
 education, and anti-alcohol education and awareness. It is these core sub-committees that  
 are working hard to promote healthy and strong youth in our community.

Over the last four years, the YEC Suicide Prevention Awareness Team (SPAT) has  
 maintained a consistent presence in the city and county schools. In 2011-2012, SPAT  
 was able to educate 756 students in Natrona County on suicide prevention. This current  
 2013-2014 year, we have already presented to 1,492 youth. These presentations give our  
 youth the tools to recognize warning signs, risk factors, protective factors, and provide  
 guidance when a friend or family member may be in crisis. According to the pre/post  
 evaluation this program has proven to be effective by having the message delivered to  
 youth by their peers.

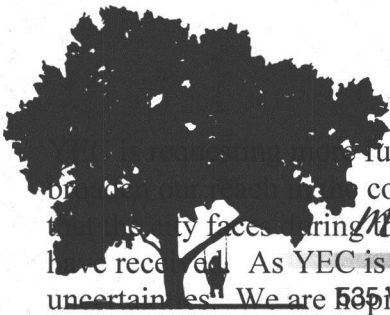
In addition to the SPAT team, YEC has been asked by NCS#1 to develop a peer-to-peer  
 anti-bullying presentation to educate students on the potential harm and risks associated  
 with bullying. NCS#1 recognizes the success of the SPAT team in delivering a clear  
 message to their peers on the risk factors, protective factors, and warning signs associated  
 with suicidal behavior and are interested in seeing the results of a peer-to-peer anti-  
 bullying presentation.

YEC has participated and partnered in several additional events that bring awareness to  
 the needs in our community, such as homelessness. These events include "A Night in the  
 Cold" and the "Point in Time" count, both of which had strong support and participation  
 of YEC youth.

Another great project that YEC has taken on this year is a community garden. Learning  
 lessons about several permaculture techniques specific to our Wyoming climate. We will  
 implement wicking gardens to reduce water consumption, square foot planting to utilize  
 space while producing a high yield of produce and construct a small vertical garden  
 structure. We are using all organic, GMO Free seeds. We would like to invite members of  
 the community to join us in the planting and tending of the garden during the growing  
 season. We are going to make salsa with our harvest and donate our salsa and left over  
 produce to the clients of Mercer Family Resource Center and several food banks in our  
 community.

*connecting youth, families and community*





...funds this year as we have continued to consistently grow and  
 of the community. We are well aware and respect the financial issues  
 the community faces during these economic times and we are grateful for the support we  
 have received. As YEC is growing we now face our own set of financial issues and  
 uncertainties. We are hoping the community can help with an additional \$2,000 up from  
 \$21,000 received from last year.

*Mercer Family Resource Center*

The City of Casper has been one of YEC's strongest and most reliable supporters since it first began. We are not only grateful we are also honored to have the city's unwavering support. Thanks to your contribution these youth (our community's most important asset) have a voice. Because of you the youth of Casper have an active role in civic engagement, social and political change, and community responsibility. Again thank you for your continued belief and support in this most vital youth program. Please do not hesitate to contact me if you have any questions, concerns, or need additional information.

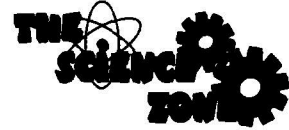
Supporting Our Youth,

Afton Jennings  
 YEC Coordinator  
 307-233-4263

*connecting youth, families and community*



City of Casper  
Administrative Services Department  
Attn: V.H. McDonald  
200 N. David Street  
Casper, WY 82601



## The Science Zone

111 W. Midwest Ave.  
Casper, WY 82601  
[www.thesciencezone.org](http://www.thesciencezone.org)  
April 7, 2014

Dear Council Members,

The need in our nation and in the state of Wyoming to encourage STEM (Science, Technology, Engineering and Math) education beyond what is offered in the school setting cannot be overstated. The Science Zone strives to serve the Casper community by hosting nearly 25,000 visitors annually and provides high-interest, hands-on learning experiences for all ages. The mission to offer quality STEM focused educational programming and exhibits, thereby making science fun and exciting remains paramount to our future leaders, our patrons, staff and board members.

Please accept this request to fund The Science Zone in the amount of \$25,000 for a corporate city membership/partnership. The Science Zone considers the support of the City of Casper very important, as these funds are utilized to fuel general operating expenses. Attendance continues to grow at The Science Zone, and we are adding two completely overhauled exhibits to our exhibit floor this year.

Thank you for your continued support of The Science Zone--the City of Casper was one of the original founders. The Science Zone offers four Free-Admission Days as a service to the community each year. Scholarships are also offered based on need for family memberships as well as all programs offered. The board of directors and staff are grateful to have a community and a City Council who appreciate the work The Science Zone is doing. Please consider this an open invitation to tour our facility. Contact me personally for more information at 307-462-6203 or [Carrie.TSZ@hotmail.com](mailto:Carrie.TSZ@hotmail.com).

Sincerely yours,

A handwritten signature in black ink, appearing to read "Carrie O. Schroeder".

**Carrie O. Schroeder**

Executive Director

The Science Zone

A handwritten signature in black ink, appearing to read "Jeanne Spawn".

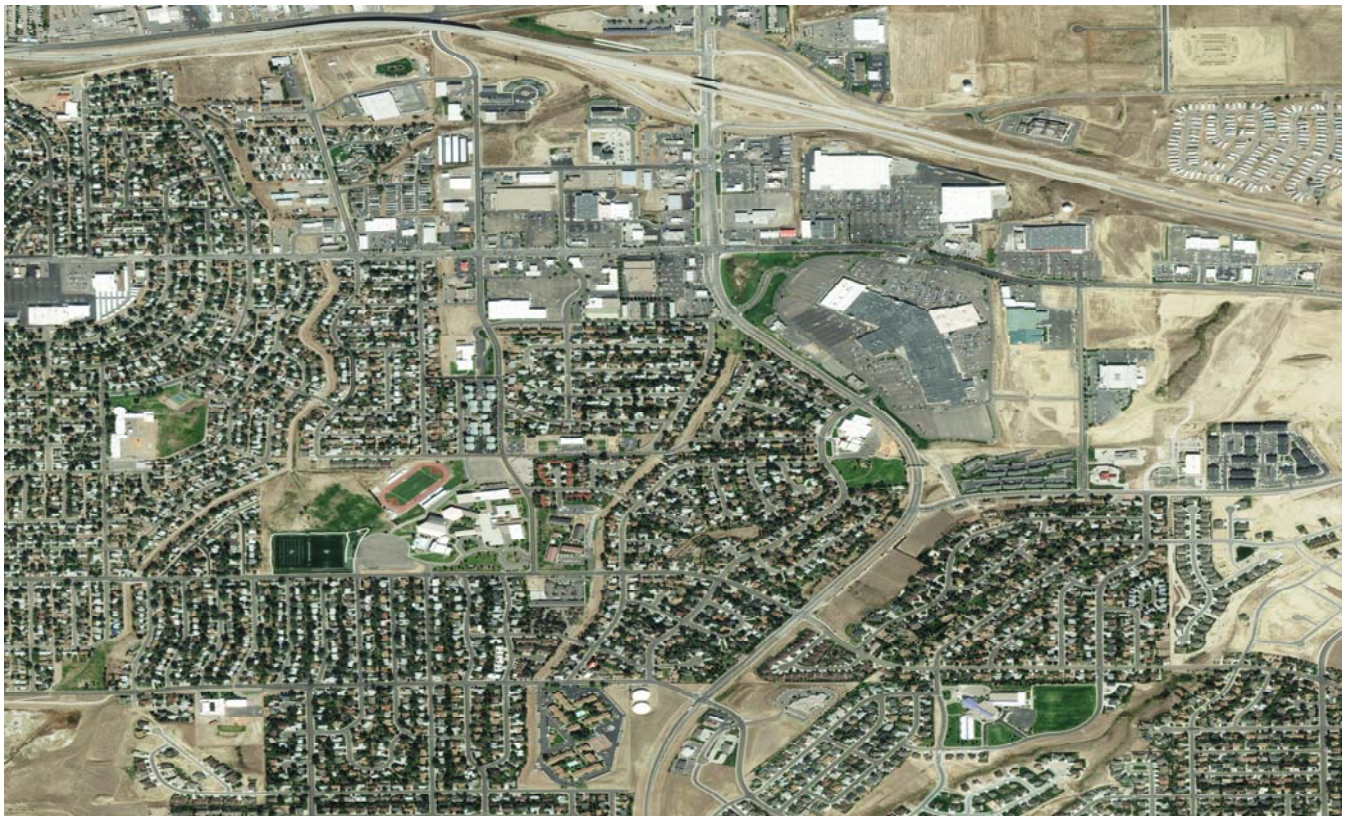
**Jeanne Spawn**

Board Chair

The Science Zone



Eastridge Mall Area, 1976



Eastridge Mall Area, 2012