



FY 2013 ADOPTED BUDGET



CITY OF CASPER, WY

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City Council

Kenyne Schlager, Mayor

Paul Meyer, Vice Mayor

Paul C. Bertoglio, Councilmember

Bill Brauer, Councilmember

Maury Daubin, Councilmember

Keith Goodenough, Councilmember

Kimberly Holloway, Councilmember

Charlie Powell, Councilmember

Kate Sarosy, 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

Chris Walsh, Chief of Police

Mark Young, Fire Chief

Gary Clough, 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, 2011**. 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

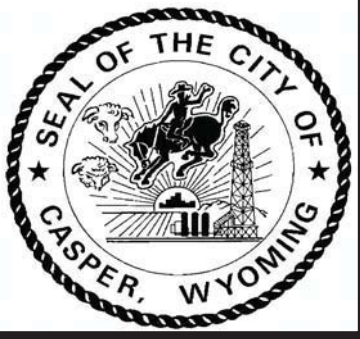
July 1, 2011

Linda C. Danson Jeffrey R. Emen

President

Executive Director





Council Goals

Fiscal Year 2012

The Casper City Council held a special goal-setting work session on March 10, 2011. At that meeting, the Council established five challenging goals to achieve in the upcoming fiscal year.



Economic Development

Support economic development in Casper.

Promote projects that address revitalization of the core, including the Old Yellowstone District; mixed use neighborhoods; and, continued development of the riverfront throughout the community.

Continue City investment in infrastructure to support development.



Support Social Services

Develop a Strategic Plan that outlines the support the city government will provide for social services.

Work with Community Action Partnership to promote coordination of the delivery of services to the poor.

Define the City government's responsibility for funding programs that assist people in crisis.



Communication

Improve communication with citizens, with advisory boards and commissions, and with other government entities.

Continue to improve access to information and services on the City's website.

Work more closely with existing Boards and Commissions to clarify Council's expectations and to obtain feedback on community issues.

Take an active role in working with other governmental entities, such as the Casper Area Economic Development Alliance, Inc., on issues of mutual concern.



Leisure Services Facility Review

Evaluate all of the Leisure Services facilities and operations to identify opportunities for reducing subsidies and improving access.

Assess options for strategic change at the Municipal Golf Course and the outdoor swimming pools.

Work closely with the Leisure Services Advisory Board on new proposals for investments in recreational facilities.



Convention Center

Work with the private sector to develop a new Convention Center in Casper.

Explore the City's role in funding, operating, and/or owning a Convention Center.

City of Casper
 Adopted FY 2013 Budget
Executive Summary

Overall Issues

- Service levels maintained in most areas. Increased in Police, Fire, Engineering, Buildings and Structures, City Manager, Municipal Court, and Metro Animal Control.
 - Police Department improving Traffic Enforcement, Fire Department enhancing Prevention Division to Community Risk Reduction Division & Engineering initiating Infrastructure Inspection for new construction, implementing a dedicated Alcohol Court.
- Revenues generally strengthening, strong sales tax growth
- \$87,098 General Fund revenue surplus
- Major exception to revenue strength: Above-The-Cap mineral revenue, approximately \$900,000, or 23%, reduction plus use restrictions
- Continued low interest rates impact the General Fund through subsidy of Perpetual Care Fund
- Implementation of prefunding significant increased Workers' Compensation Insurance costs
- General Fund revenue surplus being set aside for funding employee position Classification Plan

Revenues

- Government Funds, including the General Fund
 - General Fund Revenues increase of \$1.8 million, or 4% over FY 2012 Budget
 - Mineral Taxes decrease of \$930,000, or -12%
 - General Sales Taxes increase of \$2.9 million, or 16%
- No rate increases reflected Enterprise Funds, including Utility and Leisure Services funds

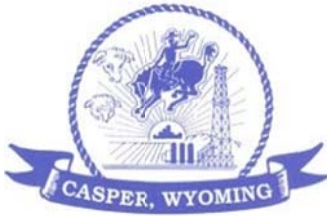
Expenditures

- Salary and Wage Adjustments
 - Implementation of Compensation Study
 - 6.3% for Exempt Police Staff
 - 8.2% for Fire Union and Revision of Specialty Pays
 - 2.5% Cost of Living Adjustment for Other Staff
- Recommend increases/change in staffing level:

General Fund		
City Manager	+1	Special Projects Coordinator
Police Department	+3	Police Officers
	0	4 Patrol Officers Positions Reallocated to Sargent
	+1	Community Service Officer
Fire Department	+2	Engineers or Fire Fighters Community Risk Reduction Division
Engineering	+1	Engineer
Buildings & Grounds	+1	Municipal Worker II
Water Fund	0	Utility Manager (Temporary over-hire in preparation of current Utility Manager retirement)
Metro Animal Control	+1	Kennel Technician (Converted from part-time position)
Municipal Court	+2	Court Coordinator; Court Clerk II

- Increase in the City's proportion of employee health care contribution from 77% to 80%
- Eliminate budgeting for retiring employees' Accrued Leave Benefits Balances payoff; charge against funded accrued liability





OFFICE OF THE CITY MANAGER

CITY OF CASPER

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To the Citizens of Casper,

I am pleased to present the City of Casper's FY13 adopted budget. The city's adopted expenditure budget totals \$147,298,230. This budget was adopted at a public hearing on June 19, 2012. It serves as the policy and operational guide for the City for the upcoming fiscal year, which begins on July 1, 2012 and ends on June 30, 2013.

FY 2012 OVERVIEW

FY 2012 has been a year of identifiable economic recovery and growth for the City of Casper.

Following the FY 2011 Budget, which was a year with a reduction in the workforce and various reductions in other operational areas, the FY 2012 Budget may be best described as a stabilizing budget. General revenue stabilized and even grew slightly. The City funded higher uncontrollable costs, particularly a 25% increase in retirement fund contributions and a necessary 7% increase in employer's contribution to the Employee Self-Funded Health Benefit Plan Fund. Additionally, the City approved a 2.5% salary adjustment.

The increased revenue permitted a small net increase of three full-time staff to maintain services. Those changes were:

General Fund	
Finance	-1
Police	+1
Fire	+1
Parks	+1
Other Funds	
Police Grants	-1
Metro Animal Control	+1
Public Safety Communications	+1

The City used \$1.9 million dollars of reserves for various one-time purposes due to an increase in reserves from controlling costs and higher than expected sales tax revenue in FY 2011.

For the second time, the City used "Above-the-Cap" funding, which is allocated every biennium budget period by the Wyoming Legislature and is derived from mineral taxes, to balance the budget. Using this funding for operations began out of necessity in FY 2011. This was due to the reduction and eventual loss of backfill revenue from the State to replace sales tax on food, and the overall decrease in sales tax revenue from the 2008 – 2009 economic slowdown.

An item related to FY 2012 Budget contained in the FY 2013 Budget is the leveling Workers' Compensation Insurance costs through prefunding. The Workers' Compensation Insurance rate increase for FY 2013 is significant, being 58% for most positions, caused by claims in prior years. Recent claim experience is dropping, but the costs have continued to increase until the years of decreased claims start moderating the costs.

In any given fiscal year a government fund should stand on its own relative to that year's resources. Based on that philosophy, the City set the cost of Workers' Compensation Insurance at the FY 2011 level for FY 2013 and all future years. To accomplish this, the FY 2013 Proposed Budget relies on prefunding \$654,218 of Workers' Compensation Insurance costs in FY 2012. As the actual costs fluctuate over the next few years, the leveling strategy will eliminate the impact of worker's comp rate increases. The Property & Liability Insurance Fund will administer the disbursement of these funds, with the reserve for these costs hopefully growing as the rates and actual costs decrease and accumulated reserves become available in case rates increase in the future. From time to time it may be necessary to adjust the amount budgeted in future years if the Workers' Compensation Rate and costs change significantly and the resources available in the Property & Liability Fund become excess or insufficient.

FY 2013 OVERVIEW

At a series of pre-budget meetings in February of this year, Council received a number of spending proposals from the heads of the City's seven departments. After some discussion, Council set two priorities: taking care of the existing workforce and providing enhancements to public safety. Those priorities are reflected in this budget. Council has also directed staff to implement the employee classification plan, but the costs of that plan are still unknown. The General Fund budget presented herein includes revenues that are projected to exceed expenses by \$87,095, which includes a \$31,000 amendment submitted at the final budget hearing, a \$29,624 projected loss on the dedicated Alcohol Court, and \$350,000 for Council Goals and Community Promotions. This amount is being set aside for implementation of the employee position classification plan or for other unbudgeted projects that the Council may choose to implement.

Not all departments' and outside agencies' requests have been funded in this proposed budget in order to leave some excess of revenues over expenditures to provide flexibility in the FY 2013 Budget.

The FY 2013 Budget reflects an improved and improving economy. Total General Fund revenue is projected to increase, with the significant exceptions being mineral taxes, fuel taxes and interest income. In addition to meeting the current service levels, the additional revenues will be used to add full time staff to the Police Department, Fire Department, Engineering Division, Buildings and Grounds, and the Municipal Court. The specific staffing changes for the General Fund include:

- Police Department: This budget adds three Police Officers and one Community Service Officer. The Police Officers will be focused on traffic enforcement and are consistent with the overall staffing increase sought by Police management. The Community Service Officer will handle the increased general activity. Also, a part time Kennel Technician at Metro Animal Control will become a full time Kennel Technician.
- Fire-EMS Department: Two new Fire staff are added for the newly created Community Risk Reduction Division (formerly known as the Prevention Division).
- Engineering: One additional Engineer will focus on inspecting the infrastructure of new private construction projects.
- Buildings and Grounds: The City has taken on additional office space in recent years, which has resulted in increasing demand for building maintenance. An additional Municipal Worker II will help keep up with these increasing demands.
- Municipal Court: Council has approved an Alcohol Court to handle a greater number of DUI offenses. Additional staff will be somewhat offset by the additional fine revenue.

This budget also provides for the implementation of the recently completed compensation study. That study found that all city Firefighters and the Police Department command staff should receive salary adjustments to keep them within market. All other staff will receive a 2.5% Cost Of Living Adjustment to help keep wages in line with the central Wyoming inflation index.

REVENUES

For FY 2011 and FY 2012 year-to-date, the local economy appears to have improved. Consequently, most of the significant general revenues have increased and are projected to continue to rise.

Mineral Revenues

Natural gas prices are an area of concern. U.S. natural gas prices are reportedly at a ten year low. This is reflected in decreases in State mineral tax revenue for projects in the FY 2013 and 2014 biennium, with some recovery projected for FY 2015-2016.

FY 2013 Above-the-Cap funding, derived from mineral revenues from the State, decreased \$928,100, or 23%. As proposed, all, or \$3,091,041, of the Above-the-Cap revenues to the

General Fund are used to balance the proposed expenses. Starting in FY 2013, the Wyoming Legislature directed that the funding is not to be used for recurring expenditures such as salary adjustments, additional personnel or payment of recurring expenses such as utilities. To meet this request, General Fund expenditures that are reconsidered each year (i.e. non-recurring expenditures) will be funded by Above-the-Cap Funding. These expenditures are listed on Page 89 of the FY 2013 Budget and include:

- Individual Other Expense items in the Council Budget cost center (\$115,000)
- The Contingency budget in the City Manager cost center (\$50,000)
- Program & Project line items in various General Fund cost centers (\$42,500)
- All Health & Community Services funding to outside agencies (less the Municipal Band and 1% #14 Community Action Partnership funding) (\$942,604)
- All General Fund capital expenditures (\$223,800)
- A portion of Transfers Out to dependent funds (Leisure Services Enterprise Funds, Special Revenue Funds & Internal Service Funds) (\$195,359)
- Transfers to Utility Enterprise Funds for capital expenditures (\$1,501,277)

The City will meet the required use of Above-the-Cap funding through a new revenue source. Approximately \$1.5 million dollars of Franchise fees and Payments In Lieu of Taxes (PILOTs) will be charged to the Water, Sewer, Balefill and Sanitation funds. These new proposed revenue sources have no impact to utility rates at this time. Because the enterprise operations and facilities do not pay any taxes to support receipt of general services, Franchise Fees and PILOTs are charged for the cost of general services (i.e. street maintenance, traffic, police, fire, etc.). In turn, non-recurring transfers will be made from Above-the-Cap funding to those enterprise funds for capital funding.

Sales Taxes

Locally, Casper is enjoying a growth in sales taxes. Sales tax revenue is projected to exceed the FY 2012 budgeted amount by \$1.9 million dollars. For FY 2013, sales tax revenue is forecasted to increase 5% over the projected amount of receipts for FY 2012. This is a conservative growth projection as compared to the results of the past two years. However, the relative low increase in sales taxes from the retail sector and the large increase in the mining sector lead to the growth projection.

To monitor growth trends, the City has monitored sales tax trends of eight sectors since FY 2007. Sales tax distribution data for Natrona County indicates increased growth trends in five of the eight major industry sectors. The growth trends are:

<u>Sector</u>	<u>Year to Date Increase From FY 2007</u>	<u>Year To Date Total Receipts FY 2013</u>
Mining	+103%	\$13,519,176
Real Estate, Rental & Leasing	+38%	\$4,356,974
Accommodation & Food Service	+28%	\$7,837,347
Retail	+09%	\$31,379,622
Public Admin. (Auto Sales)	+09%	\$8,800,008
Manufacturing	-20%	\$2,466,478
Construction	-20%	\$2,305,815
Wholesale	-24%	\$7,526,991

In terms of total dollars, the mining sector is a smaller contributor to total sales tax revenue. However, it is a large contributor to the increase in total revenue. The retail sector, and possibly the public administration (auto sales) appear to be growing as consumers are starting to spend after the economic slowdown. Some public administration (auto sales) may be related to the increased mining and rental & leasing activity.

Property Taxes

Property Tax revenue is projected to increase. The amount of building activity occurring during the last two years indicates an increase in assessed valuation. However, decreased valuations appear to be dampening the growth of this revenue.

Interest Rates

The historically low interest rate environment is 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 the certain funds, with the General Fund making up the difference out of current revenue.

Other Revenues

All other revenues are predicted to show low to moderate growth, except for fuel taxes. Fuel taxes have been flat to in decline with actual revenue not meeting projections in recent years. Therefore, estimates for this revenue source are conservative.

EXPENDITURES

Personnel

Increases in full-time positions, Workers' Compensation Insurance, implementation of the compensation study, an adjustment to the share of employee health care contributions paid by the City and a general COLA for all other staff are the principal increases proposed for FY 2013. Beginning with FY 2013, the City will change how it budgets for costs for paying employees their accrued leave balances. This change will reduce the General Fund operating budget.

The General Fund staffing levels have increased by adding a total of 11 fulltime positions:

A Special Projects Coordinator will provide support for the various special projects undertaken by the City Manager's Office.

Three additional Police Officers are being added to provide an increase to the level desired by the Chief and supported by the City Council. These additional officers will focus on Traffic enforcement. Additionally, four Officer positions have been reclassified to Sergeants. An additional Community Service Officer will address general increases in activity.

Two new Community Risk Reduction Division Positions were funded to be added to the newly-created Fire Department's Community Risk Reduction Division (CRR) (formerly the Fire Prevention Division.) Traditional fire prevention will remain the core of the CRR, but the CRR will provide a wider range of services to meet the Division's redefined goal of being a response-based service to a proactive accident reduction service consisting of:

- Prevention Activities (Inspection, education, public information)
- Fire Code Compliance Activities (Plan reviews)
- Fire Code Compliance Testing (Water supply, sprinkler and suppression systems testing)
- Permitting (Certificate of Occupancy, Health Department and other permits)
- Investigations (Fire, arson, prosecution witness, public complaints and referrals)
- Community Mitigation Activities (Smoke alarm installation program, dangerous building abatement, key boxes, sprinkler installation and retrofit)
- Community Service Partners Coordination (Casper/Natrona County Public Health Department, business community, social service agencies, contractor organizations, service organizations, law enforcement agencies, utility companies, Safe Kids, Scouts, 4H, Boys and Girls Club)
- Emergency Management/Homeland Security Activities (Community risk assessments and prioritizations, hazard planning, mitigation, community response coordination)

An additional Engineer was added to provide valuable infrastructure inspection for new private development and construction projects in the City. Currently, there are no infrastructure inspections conducted as part of a project's building inspections. The costs of this position will be partially offset by infrastructure inspection fees.

An additional Municipal Worker II position was authorized in response to the 245,000 square feet of public buildings added in the past few years. This position will primarily focus on supporting the heating, ventilation, and air conditioning requirements of the City's numerous buildings. The cost of this additional position is partially offset by reductions in contractual maintenance service costs.

Two additional positions were added to the Municipal Court to support the operation of a dedicated Alcohol Court. The positions are one Clerk and one Court Coordinator, who will provide the administrative support. The cost of these new positions will be largely offset by the increased fine revenue that may result from the increased number of alcohol cases would have been cited into Circuit Court.

Additionally, the Water Fund budget includes one temporary fulltime position. This position is a replacement for Mr. David Hill, Utility Manager. Mr. Hill will be retiring soon, but he possesses a wealth of knowledge invaluable and irreplaceable to the operations of the water, sewer, water treatment plant and waste water treatment plant operations. This temporary position will shadow Mr. Hill prior to his retirement in an effort to transfer at least a portion of Mr. Hill's in-depth knowledge.

The following is a summary of the changes in staffing contained in the FY 2013 Budget:

City Manager	1 Special Projects Coordinator (\$67,846)
Police Department	3 Officers (\$285,000)
	3 Patrol Positions reclassified to Sergeants (\$8,419)
	1 Community Service Officer (\$52,324)
Fire Department	2 Fire Fighters - Community Risk Reduction
	Division Positions (\$177,815)
Administrative Services	1 Court Clerk (\$58,383)
	1 Court Coordinator (\$67,991)
Engineering	1 Engineer (\$80,954)
Buildings & Grounds Fund	1 Municipal Worker II (\$70,514)
Water Fund	1 Temporary Utility Manager (\$133,810)
Metro Animal Control	1 Kennel Technician (\$35,774)

From the General Fund, an additional \$15,724 funds a portion of the costs of the new Geographical Information Organization Manager. This position will manage the new Geographical Information Organization being formed as part of the overall GIS Strategic Plan.

Workers' Compensation premiums have increased by 58% for General Government employee classification and 41% for Clerical employee classification, or more than \$360,000, in FY 2013 (a total of \$648,218 since FY 2011). The increase is a result of an experience change that takes into account the active cases and the case reserves within a rolling three-year period. This results 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 huge fluctuations have on the General Fund budget and its dependent funds' budgets, the increase in Workers' Compensation Insurance costs will be prefunded from FY 2012 excess of revenues over expenditures. Historically, General Fund expenses have exceeded revenues and it is anticipated this will be the case in the future, absent a significant economic slowdown for which there are reserves. Future prefunding of Workers' Compensation Insurance increases will be brought to the Council as the claim "bubble" works through the City's rate bases.

As mentioned earlier, there were two areas indicated by the compensation study where the City was paying under the specified market rate: Fire platoon staff (8.3%, \$401,070 cost) and Police command staff (6.3%, \$74,283 cost) positions, both of which are included in this budget.

This budget includes a 2.5% Cost Of Living Adjustment (COLA) for all non-Fire platoon and non-Police command staff. The 2011 fourth quarter inflation index for the Central Wyoming region was 4.8%, with the 2011 second quarter being 4.7%, the 2010 fourth quarter being 3.4% and the 2010 second quarter being 1.9%. The total cost for the 2.5% COLA is \$555,266.

The City increased its share of the employee health insurance benefit to 80% for all employees. The City's share of employee health insurance has fluctuated slightly in the last few years, and it currently stands at 77.7%. The policy envisioned by this budget will raise the city's share to 80% and maintain that share for the foreseeable future. This enhanced benefit will cost \$110,765 in FY 2013, but it should result in a competitive benefit for current and prospective employees, and it will protect the employee's COLA from being consumed by an increase in health insurance costs.

Accrued leave balances will be paid from accrued liabilities. The City is required, and funds, the liability for accrued leave liabilities estimated to be owed employees for their vacation and, in cases of retirements, disability leave balances. Historically, the amounts paid employees upon separation for these accrued leave balances were expensed, with the funding derived from the unspent wage and benefits budget generated during the time the position remained vacant. In that the City accrues and funds estimated leave liabilities, the payment for accrued leave liabilities will be charged against the liability rather than expenses against current revenues. This change reduces FY 2013 operating expenses by \$89,764.

State Consensus Funding

The increased mineral tax revenue enjoyed by the State has resulted in the State sharing a part of that revenue with local governments through two mechanisms: Direct funding to individual local governments and funding to be used for projects or allocations determined by a consensus of the local governments of each county, including the county. Over the past several weeks representatives of the municipalities located in Natrona County, and Natrona County itself, have held discussions about the use of the "Consensus" funding available. From those discussions, it was determined that Casper would receive \$3.2 million dollars. (The allocation is strongly based on population ratios of the governments in the County.)

During the budget process, the City Council considered uses for the Consensus funding and determined to use the funding for:

•	Replace Seating at the Casper Events Center	\$ 1,200,000
•	Wastewater Treatment Plant Improvements	\$ 990,000
•	Raw Water Irrigation Project	\$ 385,000
•	Online Permitting Portal	\$ 25,000
•	Traffic Signal and Poplar & Midwest	\$ 500,000
•	Phase 1 - Lake Makensie Dog Park	\$ 100,000
	Total	<u>\$ 3,200,000</u>

Excess 1% #13 Funds

During the thirteenth collection period for the Optional Once Cent sales tax approved by voters, actual revenue received during the forty eight months exceeded projections. When this occurs, the City Council considered uses for this available revenue and does so through a public hearing process which determines the use for the tax. In its first determination of using the excess funding, the City Council allocated \$2,370,738 to a Car-Per-Officer Program for the Police Department. Forty two vehicles and related equipment will be purchased with this funding, with the goals being increased public safety services and decreased capital and operating costs.

Other Expenditures

Various departments may have experienced appreciable changes in Interdepartmental Services. These costs are charges for services provided by service operations, such as the Central Garage and Buildings & Grounds. 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, increase usage results in raising Interdepartmental Charges.

Council Goals/Community Promotions

The City Council has reserved \$350,000 for Council Goals and Community Promotions. In recent years, the Council has set aside between \$200,000 and \$500,000 from General Fund Reserves for the Council Goals line item. In FY 2012, Council set aside \$300,000 for the Council Goals line item, which included \$120,000 that was informally designated for Community Promotions.

Position Classification Study

This budget does not include any funding for the costs that may be incurred with implementation of the position classification study that Council received. The Human Resources Director has been preparing a report that will outline the options available for implementing the new position classification plan, and the costs associated with each option. Council will receive this report at a work session later this year, and may decide, at that time, on a timeline for implementation, including any adjustments to the pay scale.

NOT FUNDED

Health & Community Service

The following requests by outside agencies were not included in the FY 2013 Budget:

- Increase to Natrona County/City of Casper Health Department of \$125,000

This was due to the level of the Department's reserves and the decision to terminate funding from the Wyoming Department of Health in FY 2011 for public health nurses.

CONCLUSION

The budget is conservative, yet it recognizes an improved local economy and growth in sales taxes and other general revenue sources. However, the budget provides some flexibility for somewhat uncertain future revenue and expenditure possibilities and moves toward the staffing goals indicated by Council to be priority items. The budget also provides competitive wage and benefits to retain current employees and attract future employees.

I want to recognize all of the individuals who have worked on this budget. I commend the department heads 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 2013 Budget document.

Performance measures are included with the budget to tie expenditures to performance. 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 optimistic as we move forward during the coming year. Through the strategic direction of our City Council, the expertise and professionalism of our city employees, and the vision and vitality of our residents, I am confident that Casper will continue to thrive well into the future.

Thank you,

John C. Patterson
City Manager



General Information

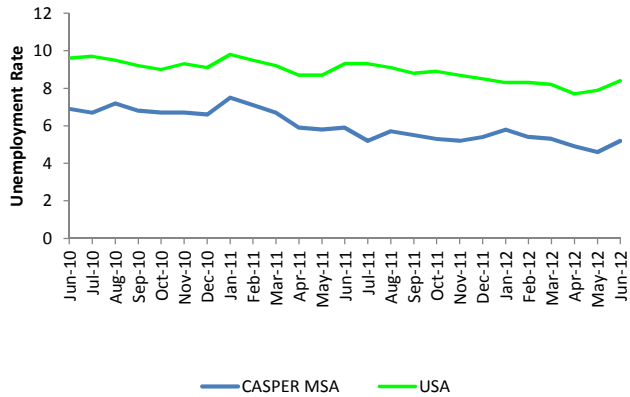
Community Information

City Organization

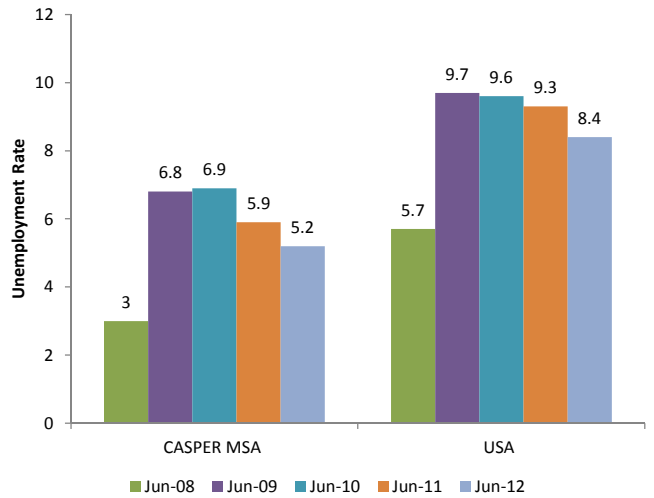
Community Economic Indicators - Jobs

Updated June 2012 with most recent data available

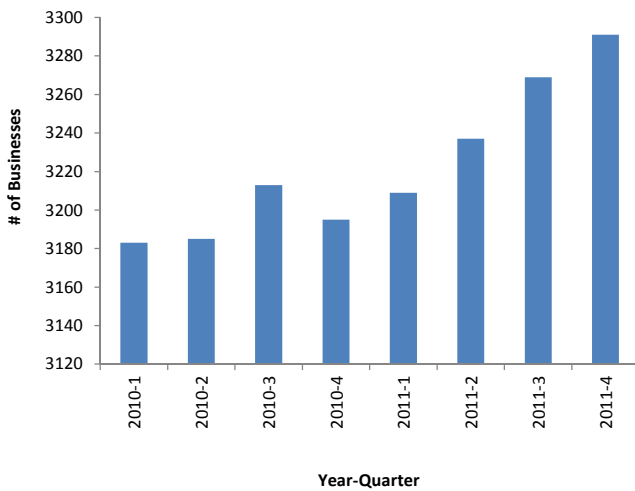
Unemployment Rate in Casper, MSA and USA
Casper June 2012 Unemployment Rate is 5.2%



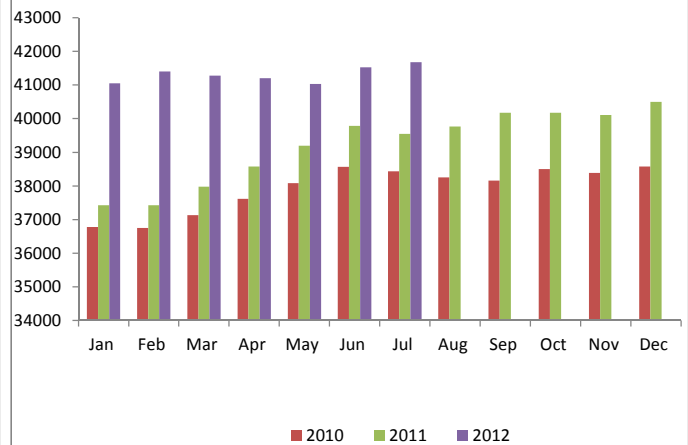
Unemployment Rate- June Comparison



NUMBER OF BUSINESSES IN NATRONA COUNTY
Quarterly Time Series



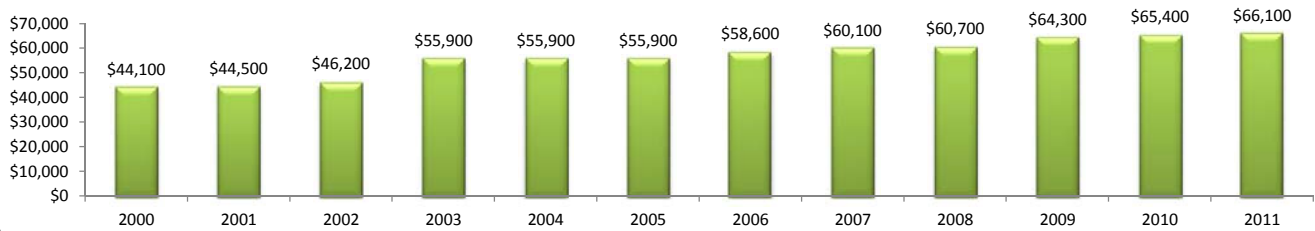
Total Employment- Natrona County
BLS Data



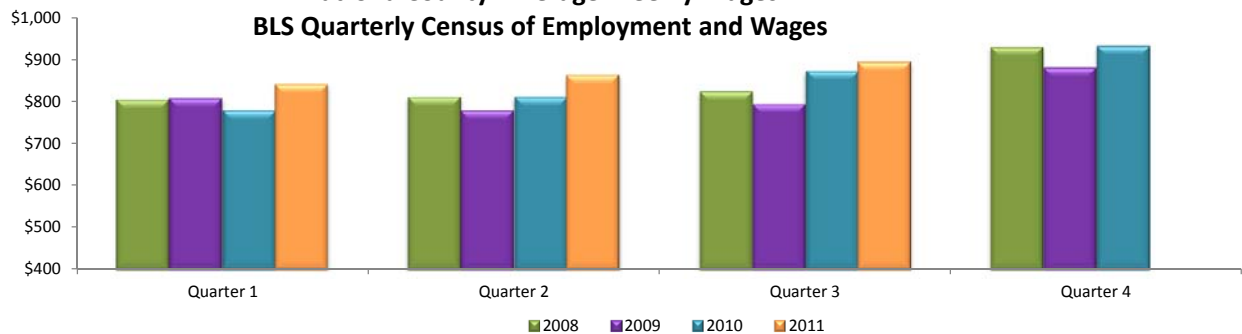
Community Economic Indicators - Income and Inflation

Updated April 2012 with most recent data available

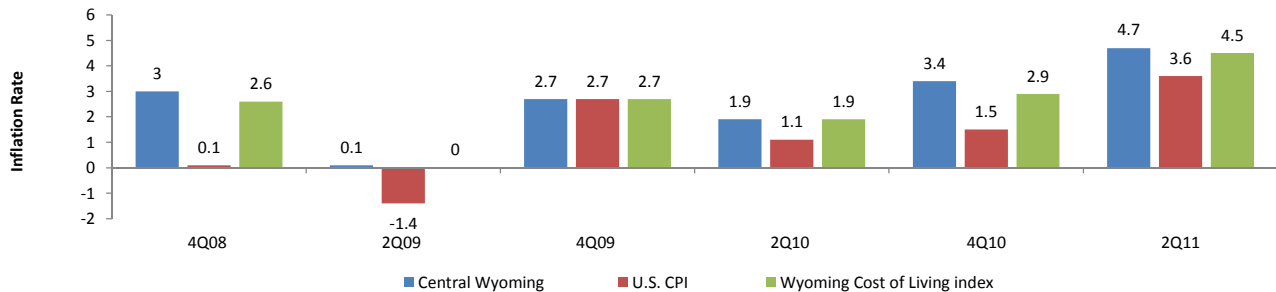
**HUD Estimated Median Family Income- Natrona County
2000-2011**



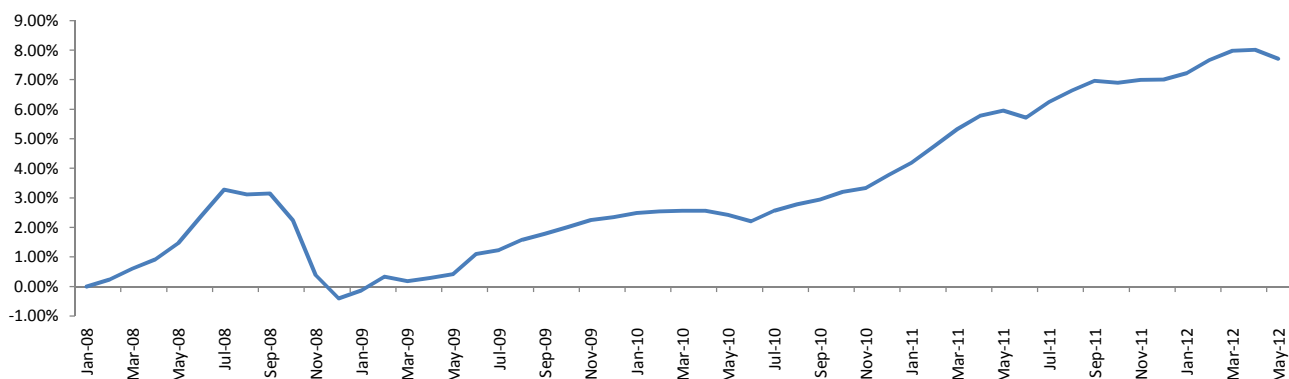
**Natrona County- Average Weekly Wages
BLS Quarterly Census of Employment and Wages**



**Central Wyoming Regional Inflation Rate
Wyoming Economic Analysis Division**

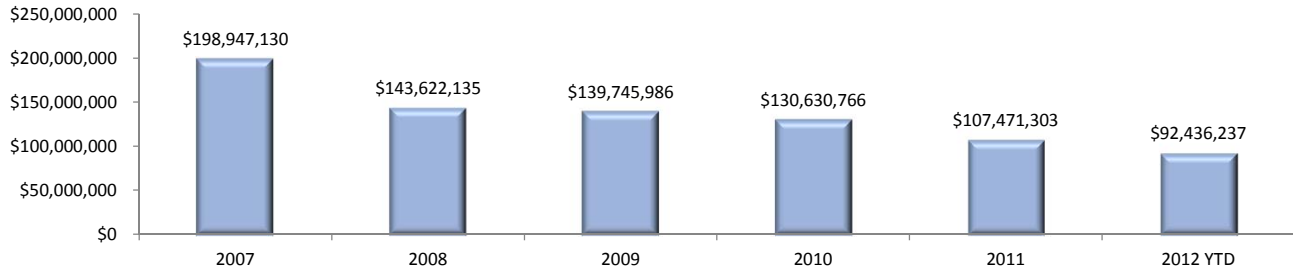


Consumer Price Index - US Average - Change in Prices from January 2008

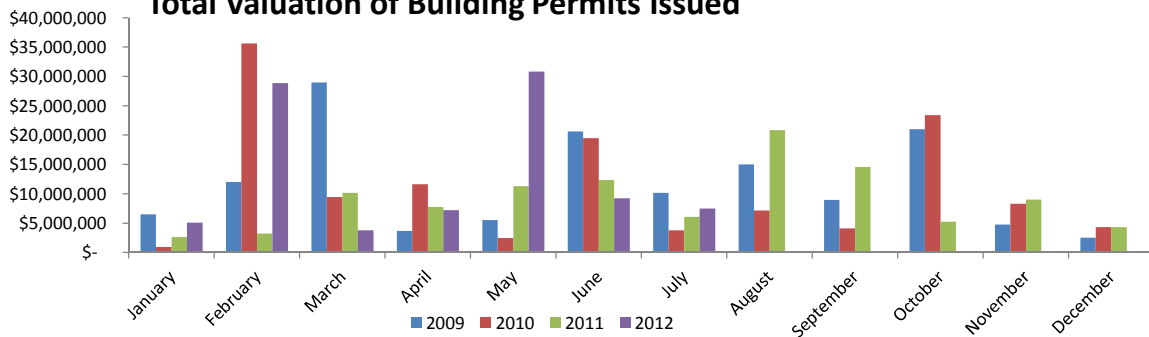


Community Economic Indicators - Casper Building Permits

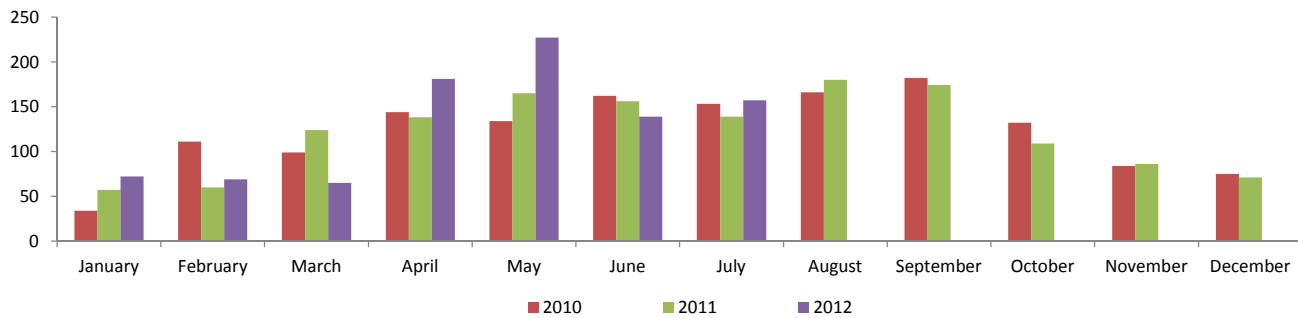
Total Building Permit Valuation Calendar Year - January to December



Total Valuation of Building Permits Issued



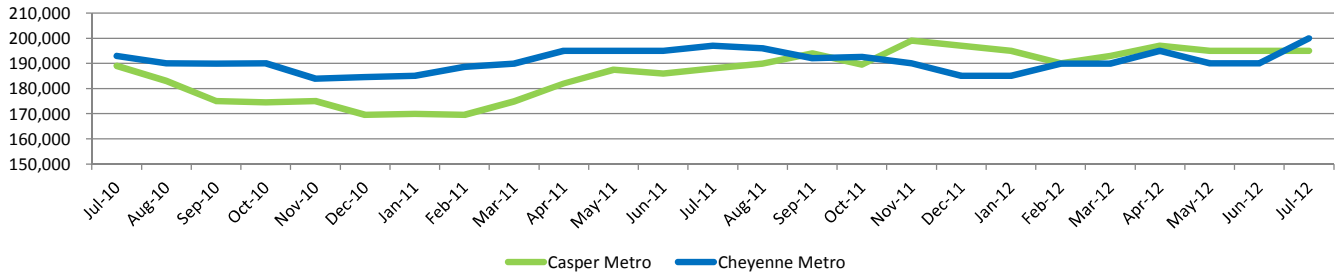
Number of Building Permits Issued



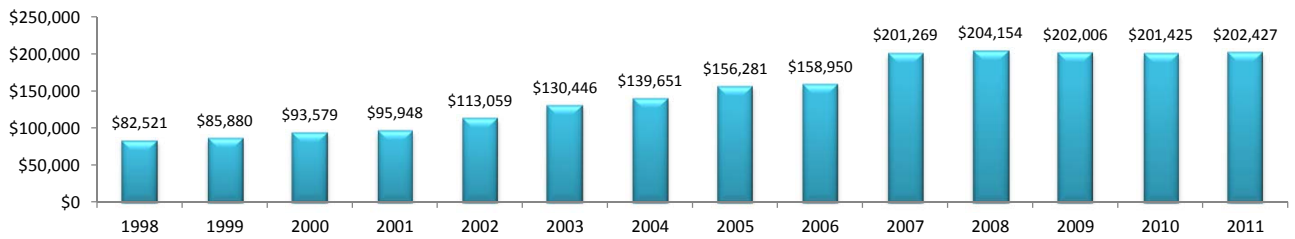
Community Economic Indicators - Housing

Median List Prices - Two Year

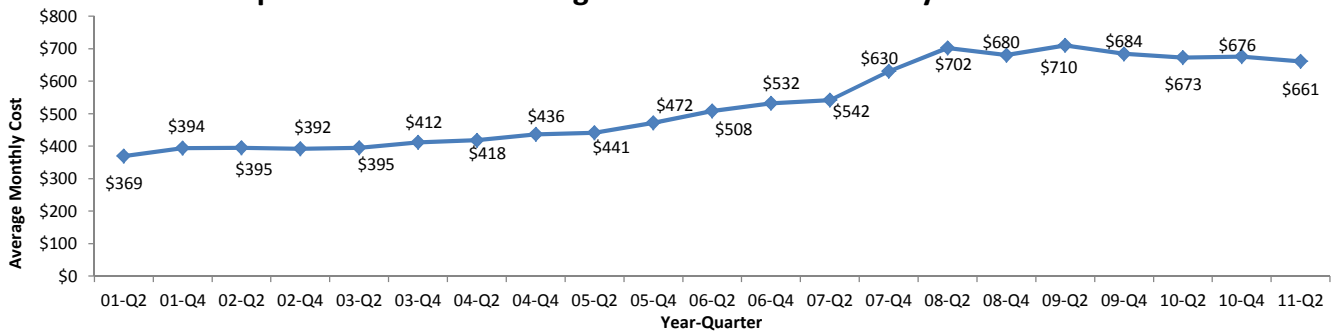
Source: Zillow.com



Natrona County- Average Sales Price Trend Assessor Data- Single Family Homes

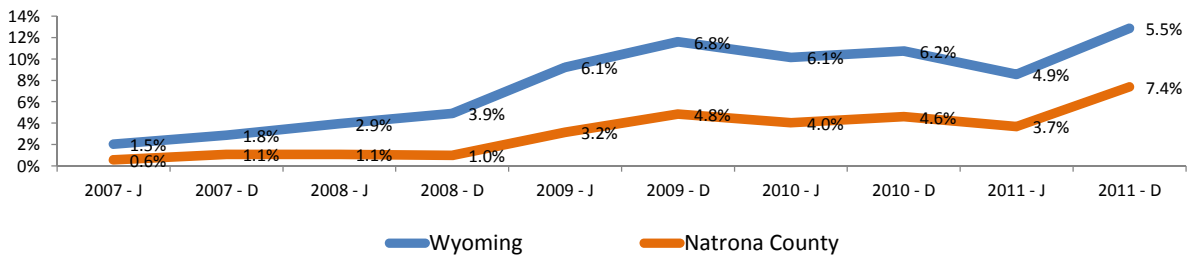


Apartment Rental Average Cost in Natrona County



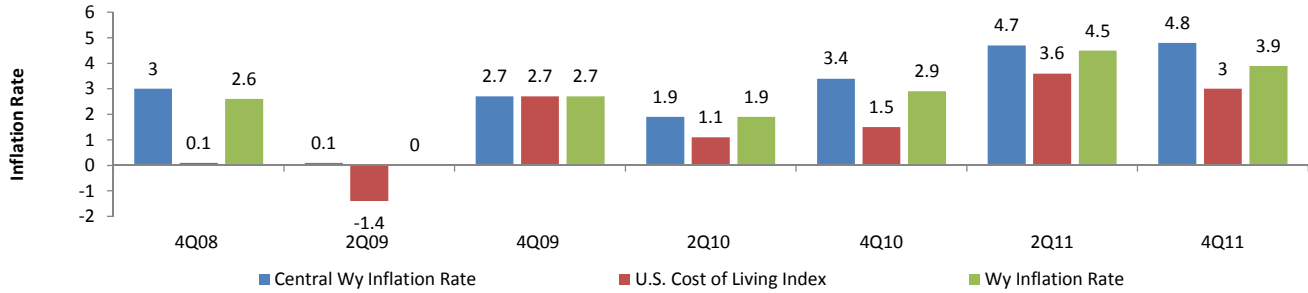
Rental Housing Vacancy Rate 2007 to 2010 WCDA Semi-Annual Vacancy Survey

J=June, D=December

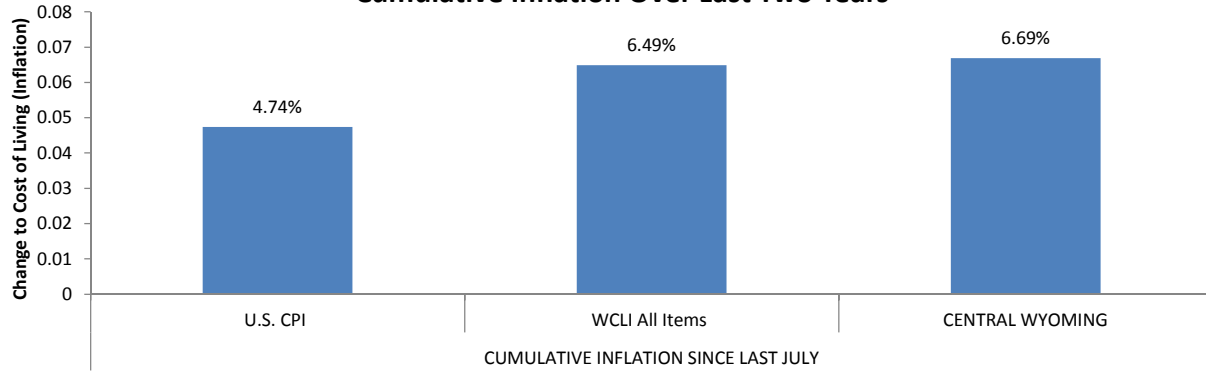


Community Economic Indicators - Inflation and Foreclosures

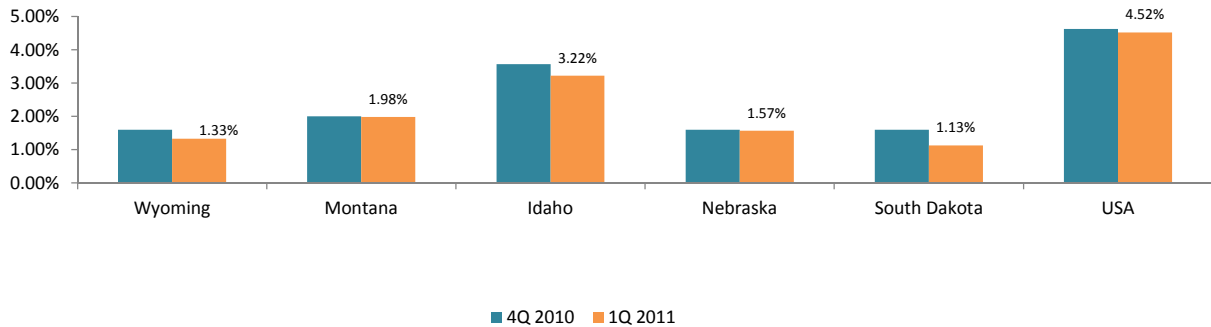
Central Wyoming Regional Inflation Rate
Wyoming Economic Analysis Division



Cumulative Inflation Over Last Two Years

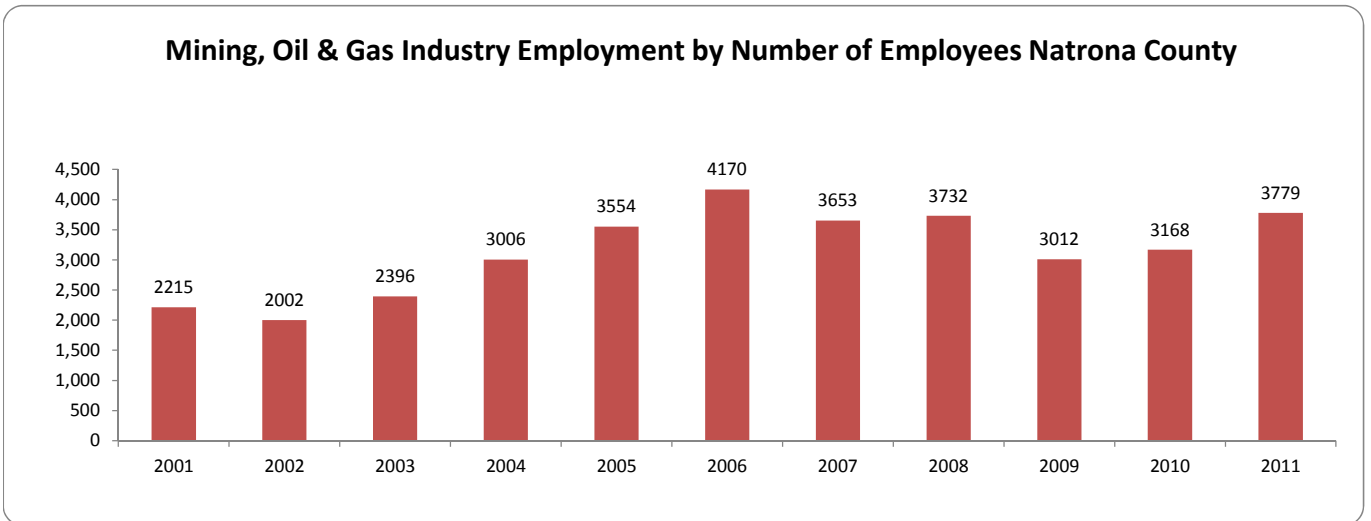
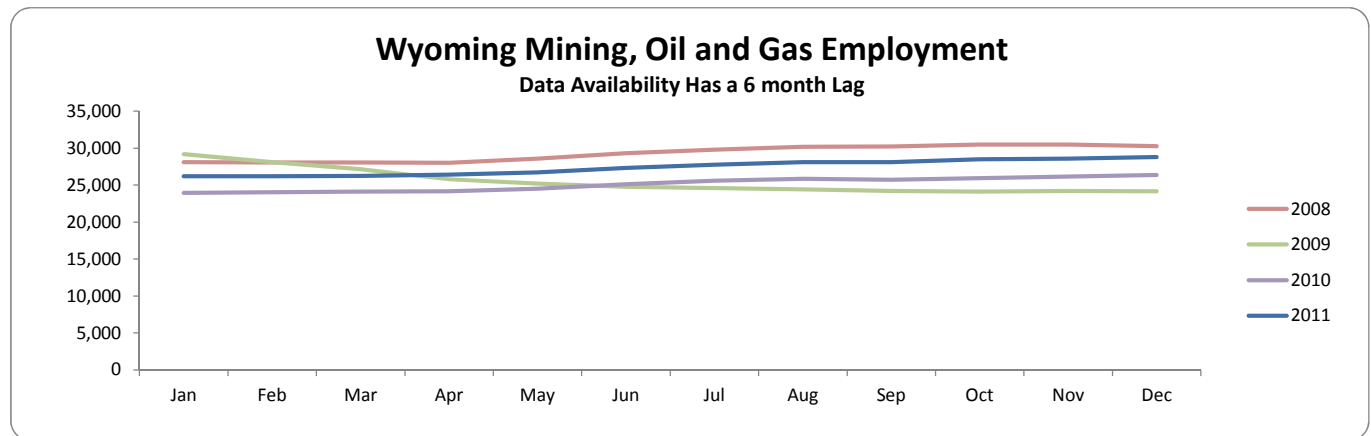
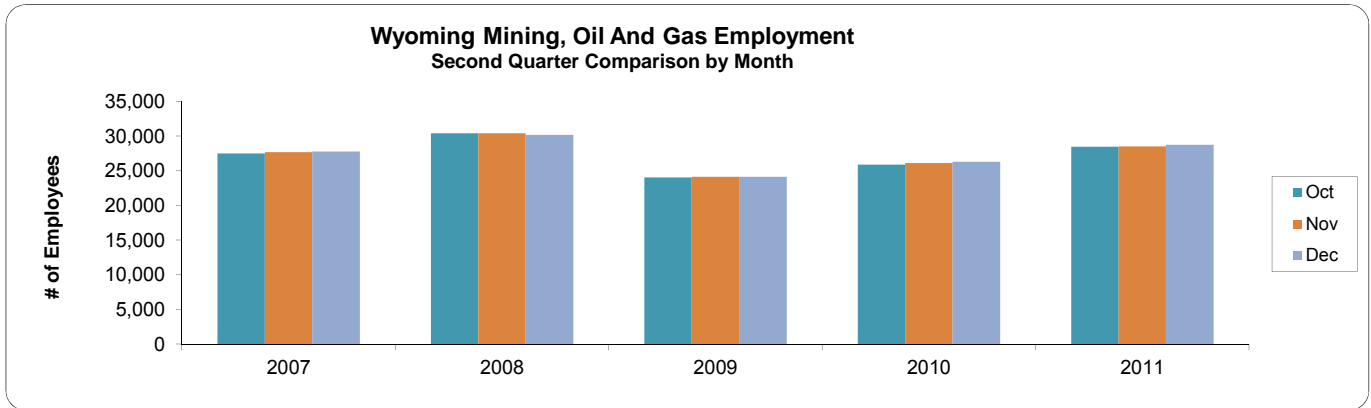


Home Loans in Foreclosure



Oil & Gas Employment, Mineral Activity & Prices

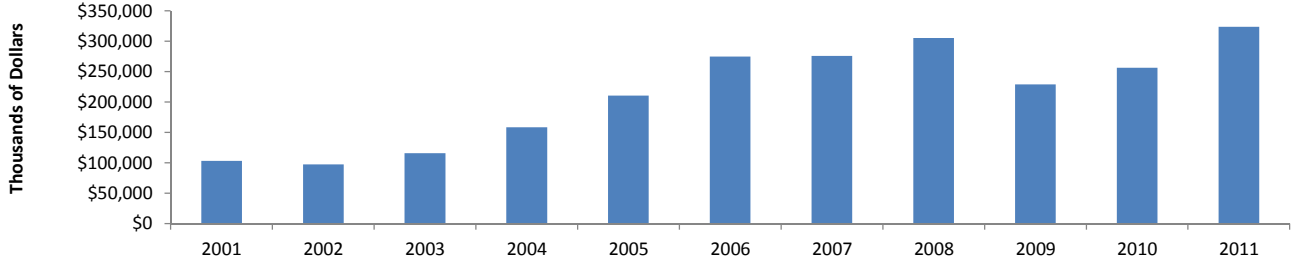
All data in this section is from the US Bureau of Labor Statistics



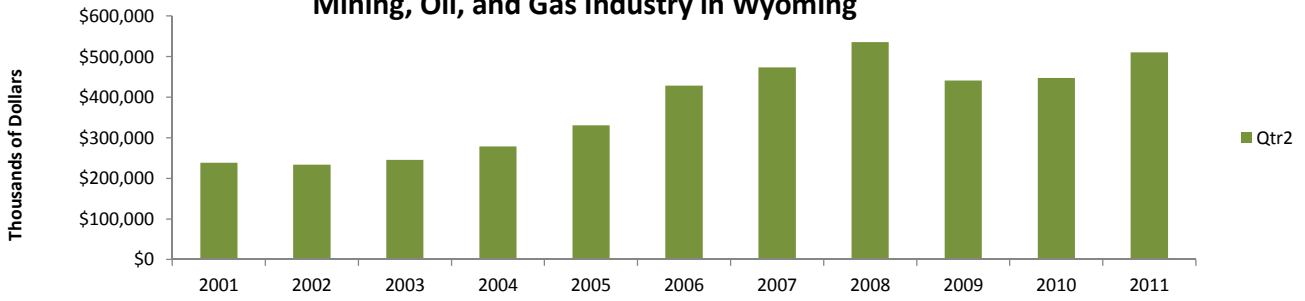
Oil & Gas Employment, Mineral Activity & Prices

All data in this section is from the US Bureau of Labor Statistics. Total 2011 year not available until June 2012.

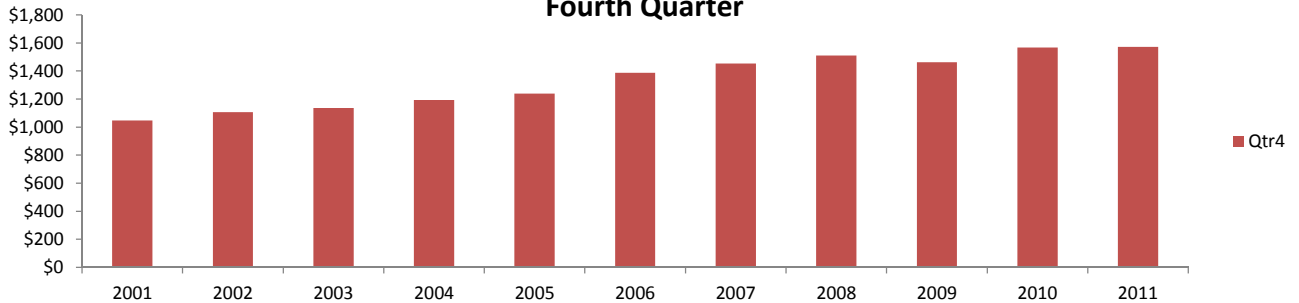
Total Mining, Oil & Gas Industry Wages in Thousands of Dollars- Natrona County



Total 2nd Quarter - Total Industry Wages in Thousands of Dollars Mining, Oil, and Gas Industry in Wyoming



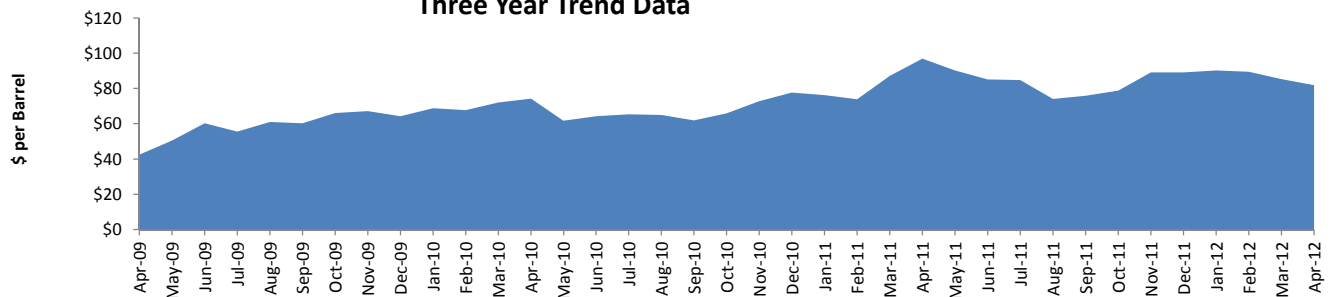
Average Weekly Wages Mining, Oil & Gas in Wyoming Fourth Quarter



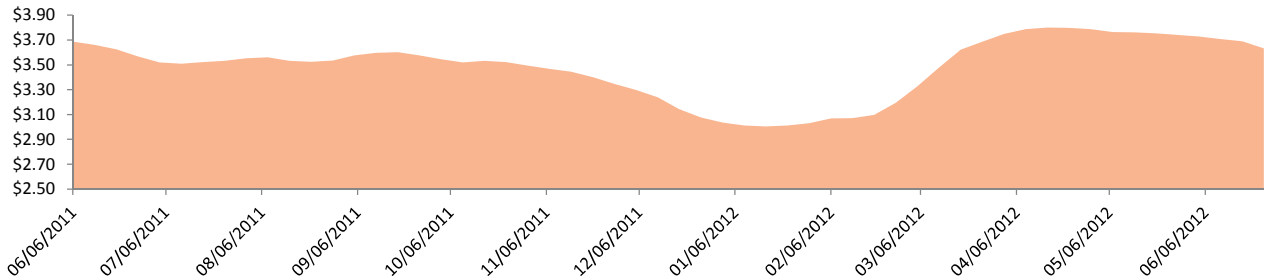
Oil & Gas Employment, Mineral Activity & Prices

All data in this section is from the US Energy Information Administration - Independent Statistics and Analysis

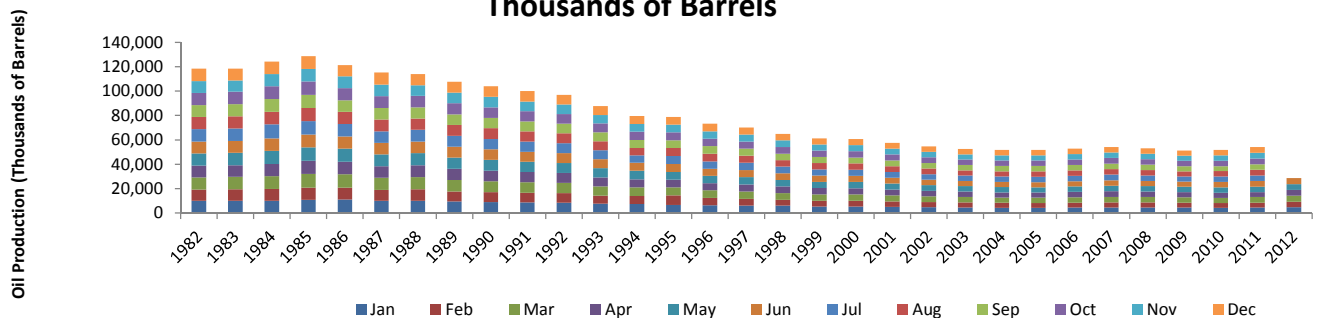
Wyoming Crude Oil 1st Purchase Price (\$ per Barrel)
Three Year Trend Data



Retail Gasoline Prices- Rocky Mtn Region
1 year

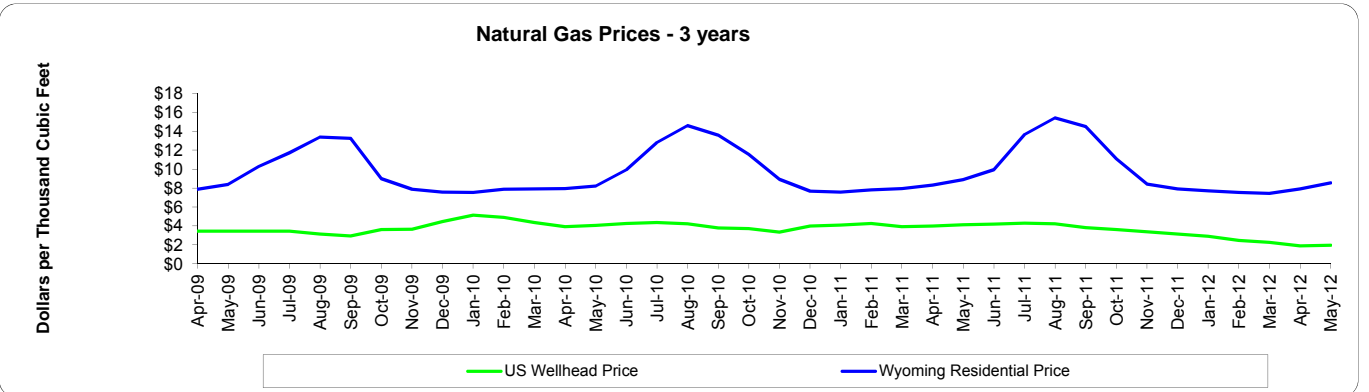
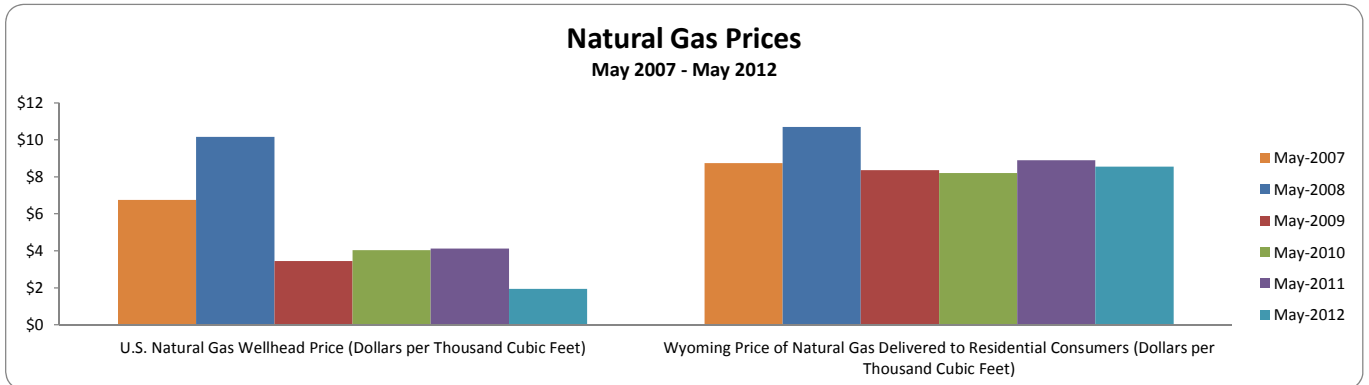
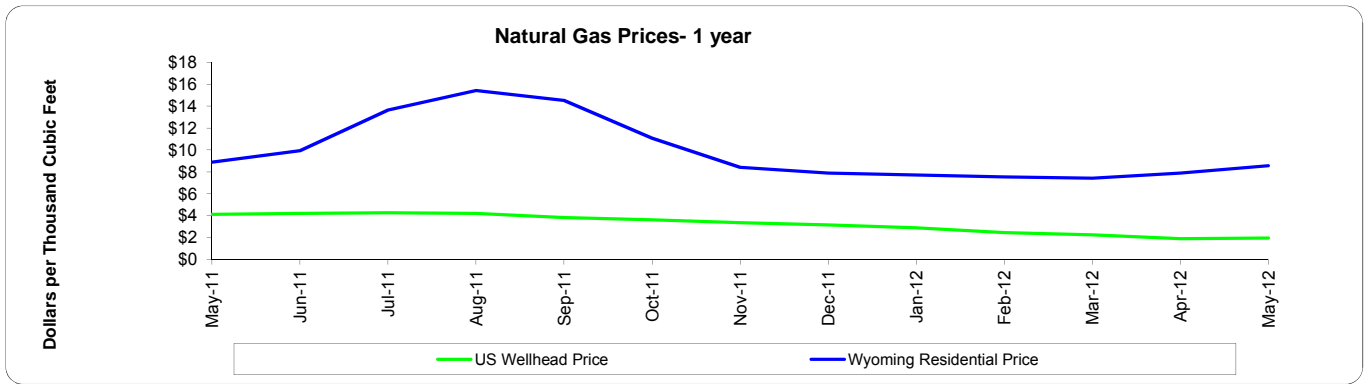
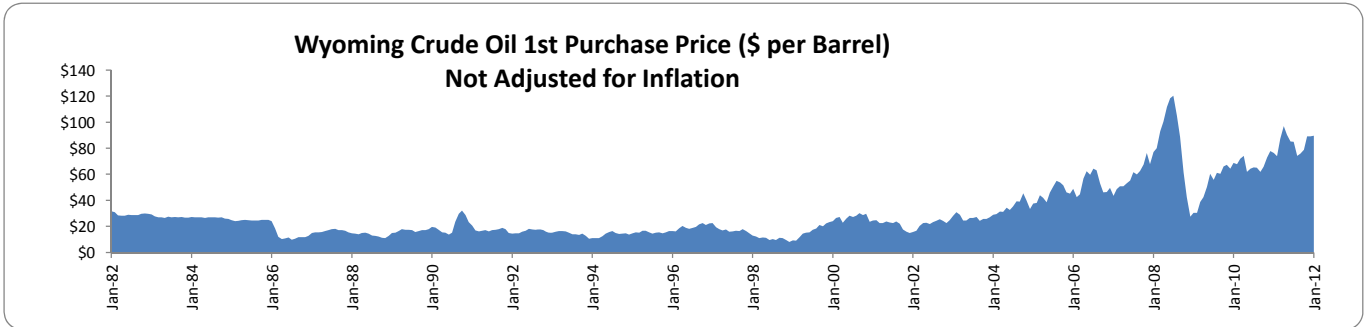


Wyoming Crude Oil Production Since 1982-YTD
Thousands of Barrels

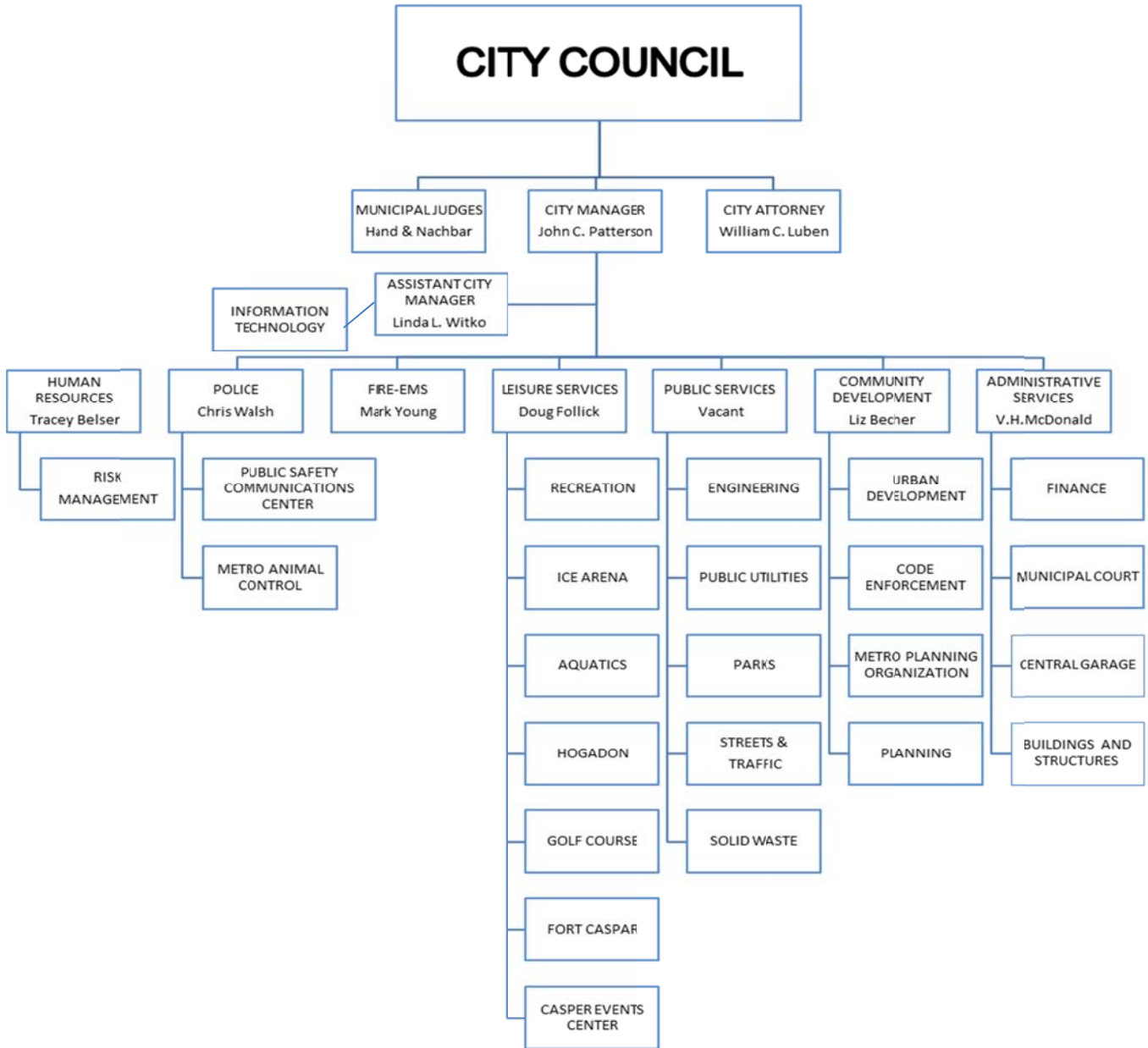


Oil & Gas Employment, Mineral Activity & Prices

All data in this section is from the US Energy Information Administration- Independent Statistics and Analysis
 All data in this section is the most current available as of April 10, 2012.



Organization of the City of Casper



City Departments

The City of Casper is organized into nine departments as follows:

- City Manager's Office
- City Attorney's Office
- Administrative Services
- Community Development
- Fire-EMS
- Human Resources
- Leisure Services
- Police
- 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). The City Manager's Office is budgeted in the City Manager cost center and the IT Fund. The City Manager's Office also provides direct oversight for the Capital Projects Fund and the Capital Equipment 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.
- ❖ Manages relations with City Council, including
 - Authors 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 technological support to city departments, project management for future technological system improvements, as well as internet, intranet, 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 to serve as the legal advisor for the City. In addition to this advisory role, the City Attorney and his staff perform a number of operational activities including document preparation and review, ranging from contracts to changes to city ordinances. The City Attorney and his staff also serve as the prosecutors of violations of city ordinances in Municipal Court. The City Attorney is budgeted in the City Attorney cost center.

Administrative Services

Organization of the Administrative Services Department

The Administrative Services Department manages and coordinates a wide array of functions. The Administrative Services Director also serves as the Chief Financial Officer and City Clerk for the City organization. The Administrative Services Department is budgeted in two cost centers: Finance and Municipal Court. The Administrative Services Department also oversees the administration of the Health, Social & Community Services cost center, transfers to other funds from the General Fund, the Special Assessments Fund.

Functions of the Administrative Services Department

- ❖ Accounting Services is responsible for budgeting, forecasting, accounting, financial reporting, including the Comprehensive Annual Financial Report (CAFR); management of investment and debt portfolios and budget changes. 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.
- ❖ City Clerk is responsible for maintaining official records of city government, as well as issuing business, liquor and other city licenses.
- ❖ 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 LaserFiche system.
- ❖ Performance Management and Analysis supports the City wide effort to use performance measurement 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 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. The Community Development Department is budgeted in the following five cost centers or funds:

- Planning cost center
- Code Enforcement cost center
- Metropolitan Planning Office cost center
- Transit Services Fund
- Community Development Block Grant Fund
- Lifesteps Campus Fund

Functions of the Community Development Department

- ❖ Planning administers the policies, programs and regulations that manage the housing, commercial and industrial growth and development of the City of Casper. 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 health, safety, and welfare of Casper by proactive enforcement of the City's adopted building codes. The building department conducts plan review, building inspections for new, altered or remodeled structures, and contractor licensing.
- ❖ 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 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, Mills, Natrona County and the Wyoming Department of Transportation.

Fire-EMS Department

Organization 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. The Fire-EMS Department is budgeted in the Fire cost center and the Fire Grants Fund. All team members in the Fire-EMS Department are trained as firefighters and as Emergency Medical Technicians (EMTs).

Function of the Fire-EMS Department

In addition to traditional fire fighting 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 tornadoes
- ❖ 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 helps the City recruit, train, and retain the people it needs to deliver high-quality services to the community. The Department is committed to upholding all Federal, State and local employment law, the professional ethics of the field of human resources, as well delivering timely and efficient service to incumbent employees and prospective candidates for employment.

The Human Resources Department also includes the Risk Management workgroup. The Human Resources Department is budgeted in the Human Resources cost center, with Risk Management program personnel budgeted in the Property and Liability Fund. The Human Resources Department oversees the administration of the Health Insurance Fund and the Property and Liability Fund..

Functions of the Human Resources Department

- ❖ Human Resources is responsible for the recruitment, retention, pay and benefits for the City's employees, while ensuring that the City complies with all applicable laws.
- ❖ Risk Management works to minimize the City's cost from unexpected events including workers compensation, property damage and uninsured liability for City activities. The workgroup focuses on preventing injury, property damage and liability as much as possible through training and risk identification, while being responsive as unexpected events occur.

Leisure Services Department

Organization 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. The Leisure Services Department is budgeted in the following seven cost centers or funds:

- Casper Events Center Fund
- Golf Course Fund
- Recreation Center Fund
- Aquatics Fund
- Ice Arena Fund

- Hogadon Ski Area Fund
- Fort Caspar Museum cost center

Functions of the Leisure Services Department

- ❖ 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 (27) 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 coordinate field sports programs.
- ❖ The Aquatics Section oversees the five (5) outdoor swimming pools and the Casper Family Aquatic Center. The outdoor pools are located in various neighborhoods throughout Casper, and are 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 (2) 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.

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. These functions are budgeted in the following four cost centers or funds:

- ❖ Police cost center
- ❖ Police Grants Fund
- ❖ Public Safety Communication Center (PSCC) Fund
- ❖ Metro Animal Control Fund

Functions of the Police Department

The Police Department is responsible for the safety and well-being of the people of Casper. Their duties include, but are not limited to:

- ❖ Investigations
- ❖ Emergency response
- ❖ 24-hour patrol services
- ❖ Traffic enforcement
- ❖ Accident investigations
- ❖ Crime prevention programs

Public Services Department

Organization of the Public Services Department

The Public Services Department is the largest department in the City of Casper. It has the primary responsibility for overseeing the design, construction, physical operation and maintenance of city-owned lands, buildings, infrastructure, equipment and vehicles. The Public Services Department also operates a number of enterprise utility operations. The Public Services Department is budgeted in the following cost centers or funds:

- ❖ Engineering cost center
- ❖ Traffic cost center
- ❖ Streets cost center
- ❖ Cemetery cost center
- ❖ Parks cost center
- ❖ Water Distribution Fund
- ❖ Water Treatment Plant Fund
- ❖ Sewer Fund
- ❖ Wastewater Treatment Plant Fund
- ❖ Refuse Collection Fund
- ❖ Balefill Fund
- ❖ Weed & Pest Control Fund
- ❖ Central Garage Fund
- ❖ Building and Grounds Fund
- ❖ City Campus Fund

Functions of the Public Services Department

This Department is comprised of five (5) Divisions -- Parks, Buildings and Grounds, Engineering, Streets, Refuse Collection, Balefill/Landfill, Garage, Public Utilities, Cemetery, and Traffic.

- ❖ The Parks Division is responsible for handling traditional parks-related activities, it oversees the maintenance of all City-owned facilities, 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 all construction projects, design of storm sewers, or other means of storm water relief, and inspections of buildings and sidewalks to insure compliance with City standards.
- ❖ The Streets/Traffic/Garage Division maintains all City-owned equipment and vehicles, and is responsible for maintenance of City streets, including snow removal. The 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's Office	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			PSCC, 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		City Campus	
Planning & Community Development Department	Planning, Code Enforcement		LifeSteps Campus	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	

All Funds Summary

General Fund

Capital Funds

Utility Enterprise Funds

Leisure Enterprise Funds

Other Enterprise Funds

Special Revenue Funds

Debt Service Funds

Internal Service Funds

Trust & Agency Funds

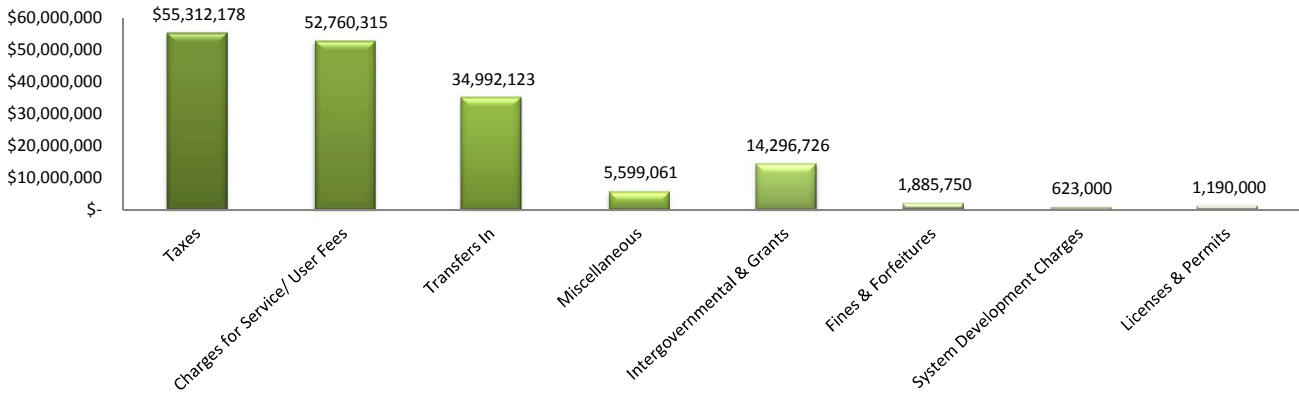
All Funds Revenue and Expenditure Summary

Listed below are 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 revenue can be seen in the All Funds Revenue Summary section. City Expenditures lists the expenditures by fund type.

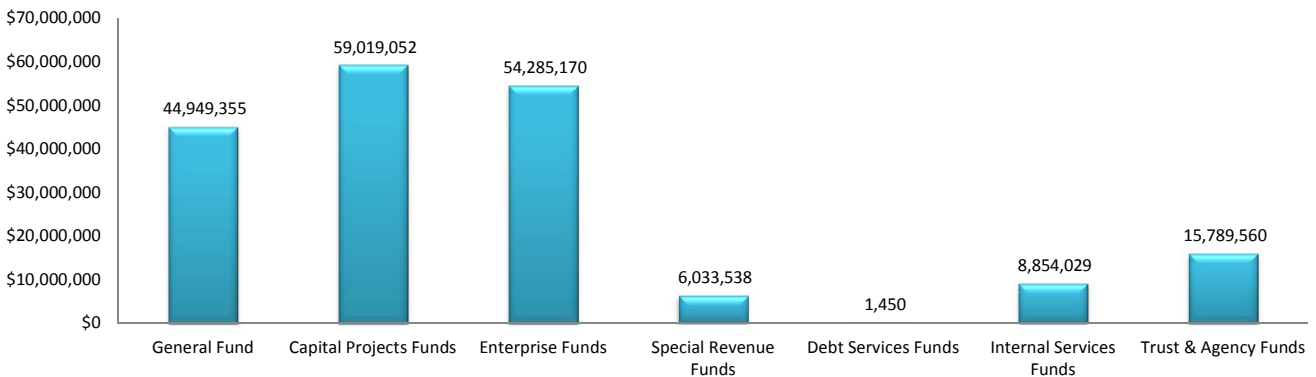
The General Fund is used for general government type expenditures, such as police, fire, streets and parks. Capital funds are used to purchase or build assets that have a longer life than the fiscal year and include land, infrastructure projects and capital equipment. Enterprise funds are used for business 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 2013 City-Wide Resources by Type



FY 2013 City-Wide Expenditures by Fund

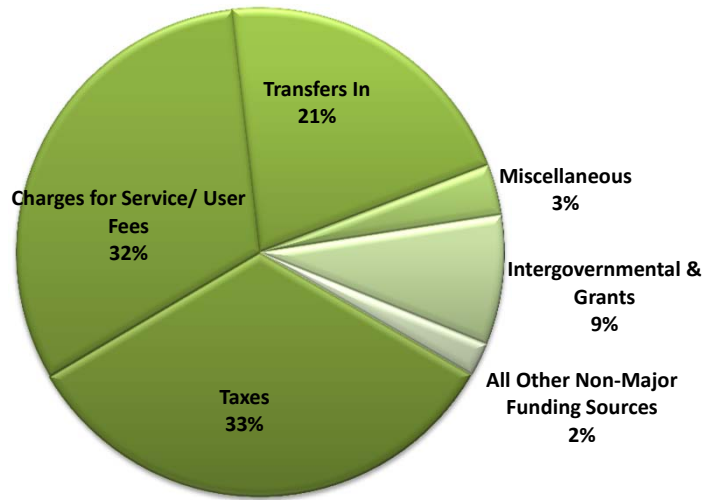


All Funds Revenue and Expenditure Summary

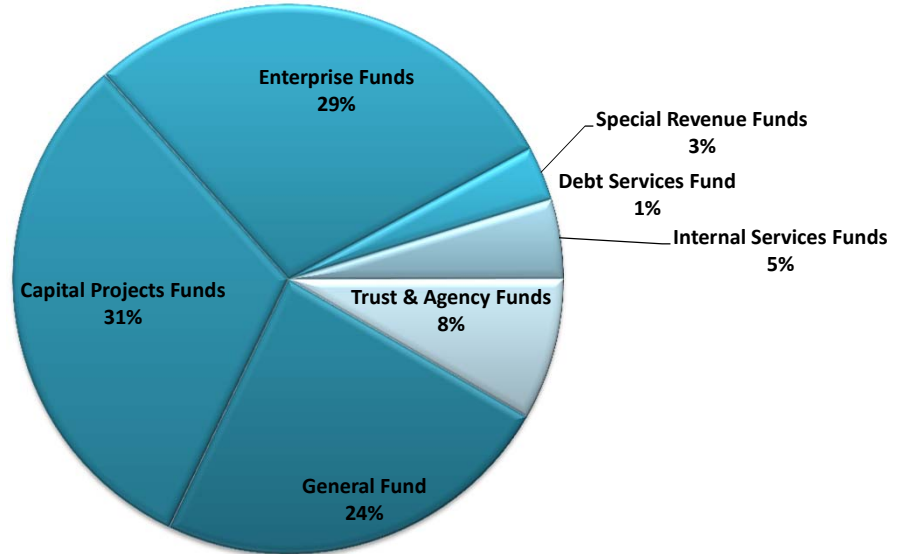
City Resources	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Taxes	\$ 50,192,205	\$ 51,770,425	\$ 55,409,853	\$ 55,312,178	7%
Charges for Service/ User Fees	50,270,101	51,114,248	51,842,822	52,760,315	3%
Transfers In	17,892,623	24,607,487	22,344,287	34,992,123	42%
Miscellaneous	7,927,822	6,218,210	5,793,273	5,599,061	-10%
Intergovernmental & Grants	6,686,843	10,889,594	5,239,001	14,296,726	31%
Fines & Forfeitures	1,404,850	1,640,000	1,434,000	1,885,750	15%
System Development Charges	462,918	410,000	669,595	623,000	52%
Licenses & Permits	1,055,090	1,157,000	1,148,546	1,190,000	3%
Total Revenue	135,892,452	147,806,964	143,881,377	166,659,153	13%
Less Intragovernmental Transactions					
Transfers In	18,956,160	24,624,758	22,069,497	34,992,123	42%
Internal Services Charges	5,847,304	5,761,150	5,329,207	6,701,087	16%
Administration Fees	1,027,783	881,774	881,774	818,999	-7%
Total Intragovernmental	25,831,247	31,267,682	28,280,478	42,512,209	36%
Total Available Resources	\$ 110,061,205	116,539,282	115,600,899	124,146,944	7%
City Expenditures					
General Fund	\$ 38,602,123	43,788,758	43,403,743	44,949,355	3%
Capital Projects Funds	28,707,164	45,931,336	29,071,222	59,019,052	28%
Enterprise Funds	41,731,019	57,998,914	53,759,227	54,285,170	-6%
Special Revenue Funds	3,932,025	7,356,748	5,513,669	6,033,538	-18%
Debt Services Funds	828,235	27,204	26,854	1,450	-95%
Internal Services Funds	6,196,387	7,358,107	7,303,021	8,854,029	20%
Trust & Agency Funds	15,261,861	15,796,259	15,190,794	15,789,560	0%
Total City Expenditures	135,258,814	178,257,326	154,268,530	188,932,154	6%
Less Intragovernmental Transactions					
Transfers Out	18,956,160	24,624,758	22,069,497	33,637,698	37%
Internal Services Charges	5,847,304	5,761,150	5,693,579	7,158,767	24%
Administration Fees	1,027,783	881,774	881,774	835,494	-5%
Total Intragovernmental	25,831,247	31,267,682	28,644,850	41,631,959	33%
Net City Expenditures	\$ 109,427,567	146,989,644	125,623,680	147,300,195	0%
City Resources and Expenditures- Net Impact					
Net Impact	633,638	-30,450,362	-10,022,781	-23,153,251	-24%

All Funds Revenue and Expenditure Summary

**City Resources by Category
FY 2013**



**City Expenditures by Fund
FY 2013**



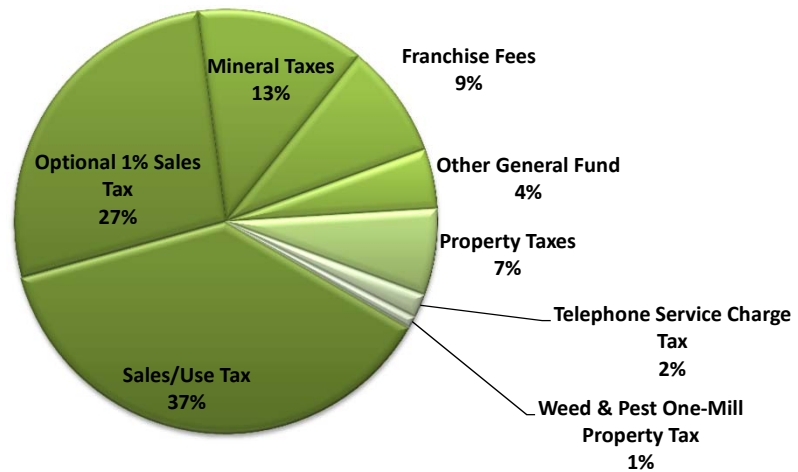
All Funds Revenue Summary

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 \$53,807,546 in taxes in FY 2013, a 2.89% decrease from the amount estimated for FY 2012. The main source of taxes is the state sales tax. However, the optional 1% 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. However, due to declining mineral prices forecasted for FY 2013 estimate of future prices by the Wyoming Consensus Revenue Estimating Group, the State of Wyoming reduced the amount of aid provided in FY 2010 and again reduced them significantly for FY 2011. The Wyoming Governor has made a specific effort to increase revenue sharing with local governments, and mineral revenue is up nearly seven percent for FY 2012. Together, the sales tax, the optional 1% local sales tax, and mineral taxes constitute 79% of all taxes projected for FY 2013.

City of Casper Tax Sources for FY 2013



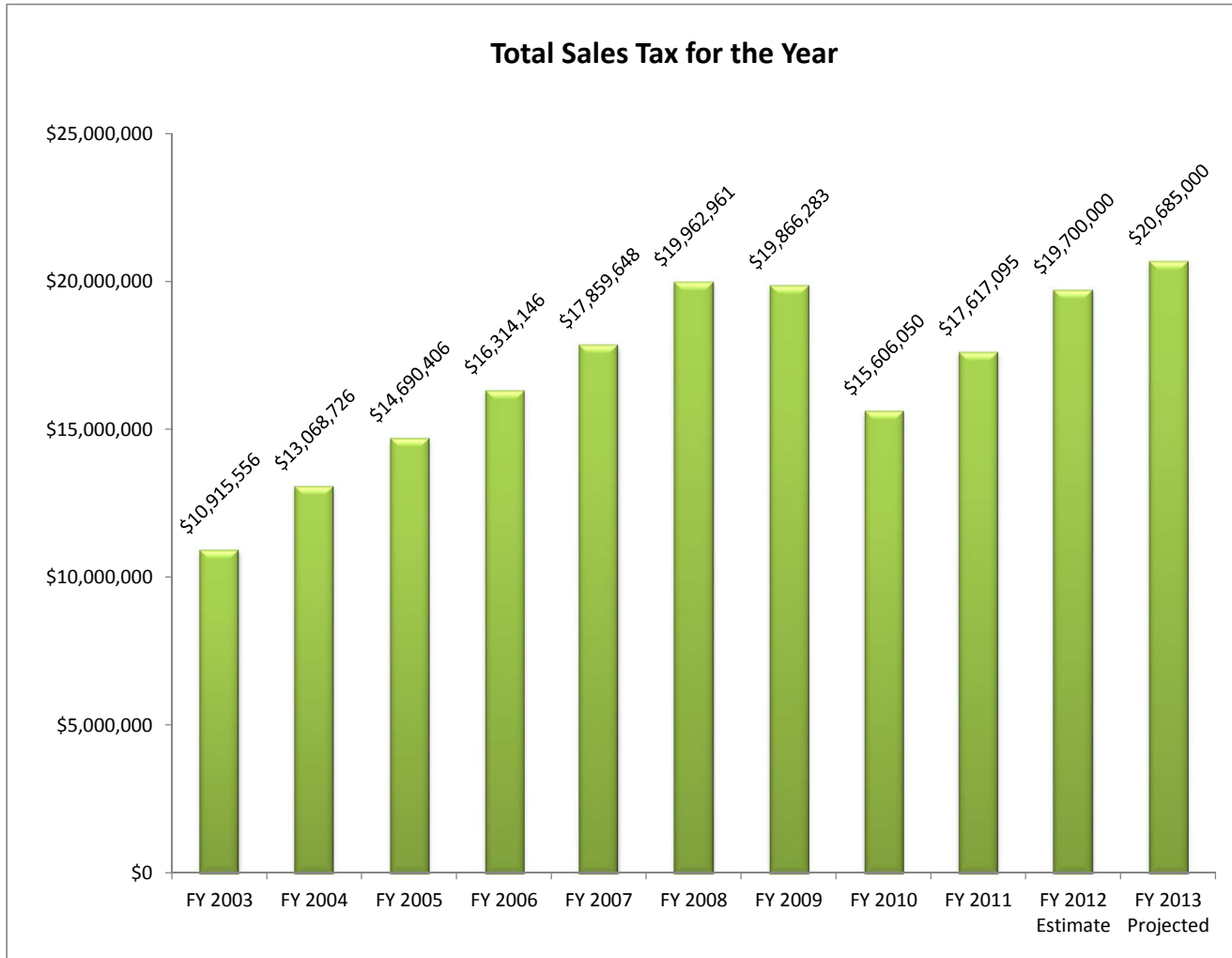
The sales tax replacement from the State of Wyoming compensated the City for the impact of the elimination of the sales tax on food and groceries. However, it is important to note that this replacement was eliminated by the Wyoming State legislature in FY 2011. Other tax sources include franchise fees, other General Fund taxes such as the auto and gasoline tax, the property tax, telephone service charges for the Public Safety Communication Centers, and a one-mill property tax for control of weeds and pests.

All Funds Revenue Summary

Taxes

The City projects to receive \$20,685,000 in FY 2013 for the General Sales Tax which does not include the replacement funding for food tax. The General Sales Tax is forecasted to continue to recover by 5% next year after a sharp drop of 21.4% in FY 2010 . This revenue 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.

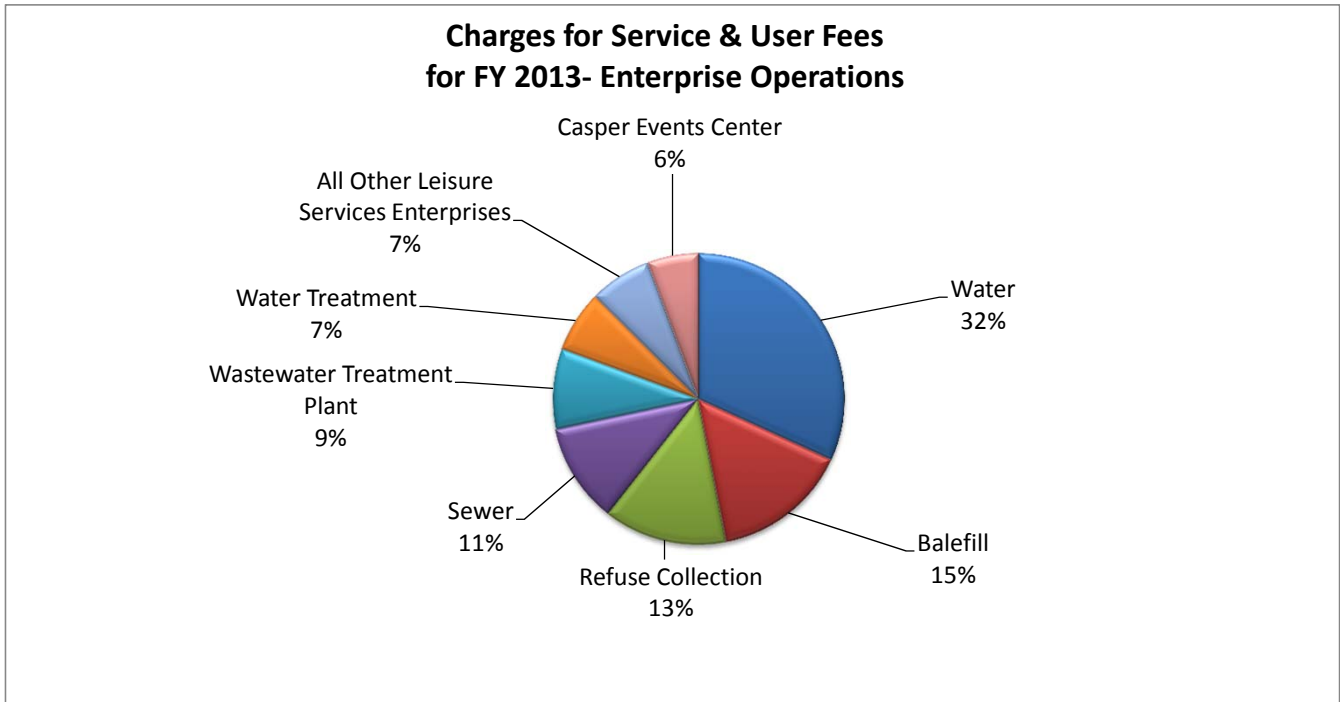
The chart below is based solely on the general sales tax and excludes the food sales tax replacement and the one percent local sales tax.



All Funds Revenue Summary

Charges for Service & User Fees

Charges for Service & User Fees- The City projects to have \$52,741,727 in charges for service and user fees in FY 2013. 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.

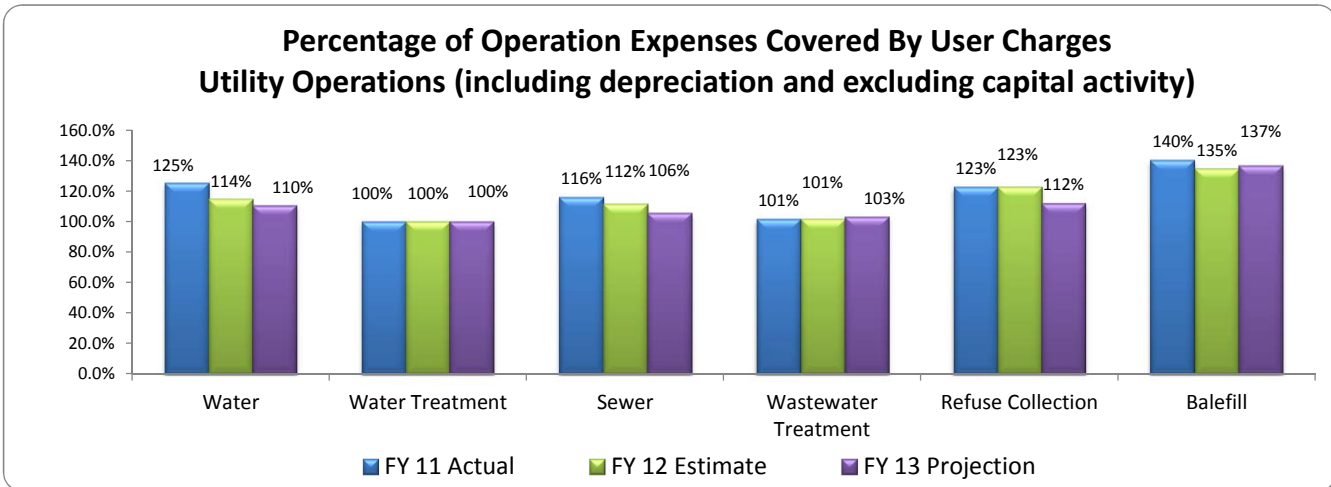
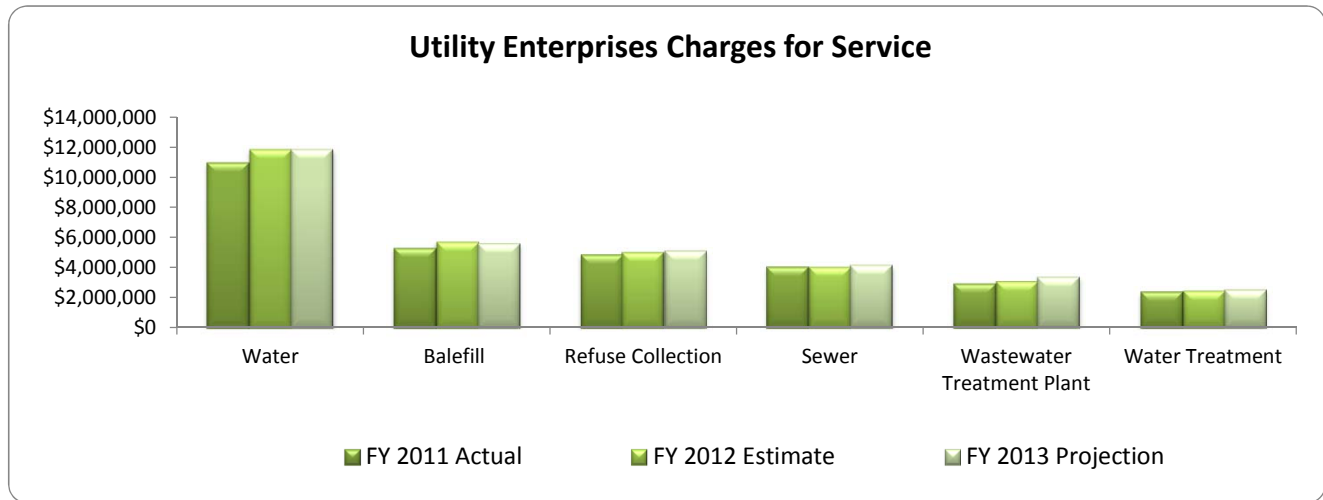
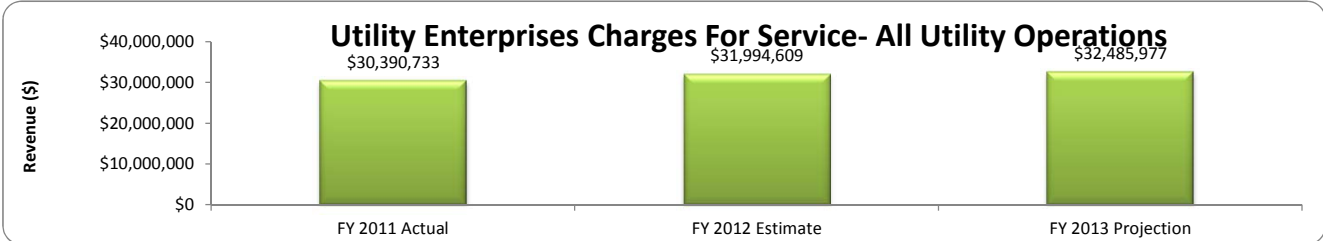


The remaining \$37,126,097 represents payment for services and goods provided by the City. Projections for the user charge revenues are generated by the managers of each operation that charges for services. The main factors impacting user fees are current demand for that service and the price charged for that service. For certain operations, such as Water, Golf or Hogadon, the weather can be significantly impact demand for those services. For instance, a rainy year can depress revenues at the Golf Course due to fewer playable days and in the Water Fund due to decreased need for irrigation. For Hogadon Ski Area, a snowy year can equal additional skiing days and higher attendance per day. A hot summer usually translates into more people seeking relief from the heat and fun at City pools, while a mild or cold summer cuts attendance at the outdoor pools.

All Funds Revenue Summary

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 \$32,456,121 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.

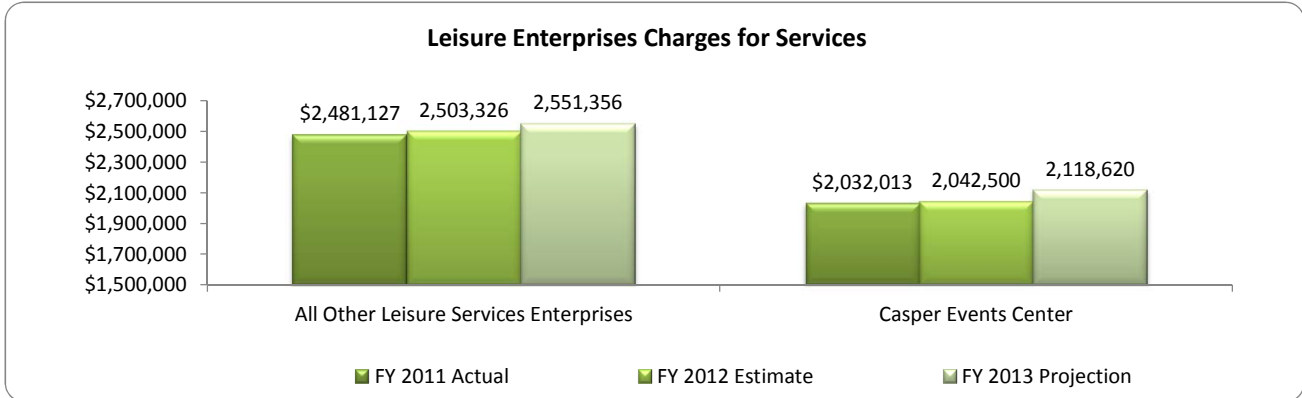


The only exception to these operations being financially independent enterprises is when the community chooses to supplement investments in capital through one-time monies or dedicated capital revenue sources. This helps avoid these investments being paid for through debt and bonds. This has occurred when county consensus mineral taxes were invested in the regional landfill and 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 .

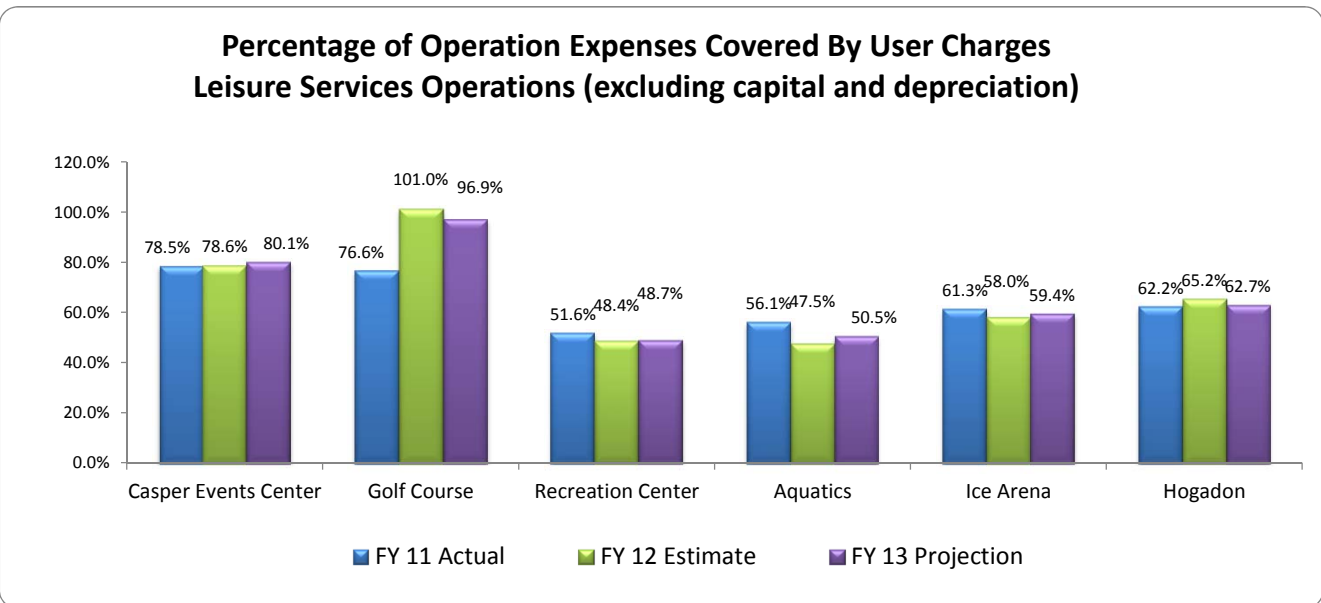
All Funds Revenue Summary

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 \$4,669,976 in user charges in FY 2013.



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.



To help support operations that were originally built with the one percent 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. Since the Perpetual Care Operations Trust is not yet fully funded, it is only able to fund 26.8% of the operating transfers for the Casper Events Center, the Recreation Center, Aquatics, 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 & Grounds funds.

All Funds Revenue Summary

Fund	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
General Fund					
Taxes	\$ 34,185,715	35,160,425	36,947,304	38,812,178	10%
Licenses & Permits	1,038,770	1,132,500	1,124,746	1,166,500	3%
Intergovernmental	30,492	31,000	42,000	44,300	43%
Charges for Service/ User Fees	2,445,990	2,397,140	2,320,440	2,436,925	2%
Fines & Forfeitures	1,404,850	1,640,000	1,434,000	1,885,750	15%
Miscellaneous	639,100	851,700	690,800	515,800	-39%
Transfers In	117,500	175,000	175,000	175,000	0%
Total General Fund	39,862,417	41,387,765	42,734,290	45,036,453	9%
Capital Funds					
Taxes	14,685,194	15,000,000	17,052,549	15,000,000	0%
Miscellaneous	2,387,626	945,147	1,453,548	1,385,355	47%
Capital Transfer In	8,951,421	14,145,556	11,362,012	21,541,836	52%
Grants	1,696,434	3,849,201	1,296,314	5,925,458	54%
Total Capital Funds	27,720,675	33,939,904	31,164,423	43,852,649	29%
Enterprise Funds					
Charges for Service	35,083,087	35,812,279	36,605,938	37,161,953	4%
Miscellaneous	1,965,811	1,540,236	1,420,728	1,475,624	-4%
Transfers In	3,459,738	4,165,755	4,232,653	6,116,460	47%
System Development Charges	462,918	410,000	669,595	623,000	52%
Grants	2,185,359	3,895,664	1,013,904	5,216,000	34%
Total Enterprise Funds	43,156,913	45,823,934	43,942,818	50,593,037	10%
Special Revenue Funds					
Taxes	442,033	510,000	460,000	500,000	-2%
Miscellaneous	277,040	494,274	240,763	461,347	-7%
Transfer In	549,779	846,007	692,671	706,555	-16%
Grants	2,774,558	3,113,729	2,886,783	3,110,968	0%
Total Special Revenue Funds	4,043,410	4,964,010	4,280,217	4,778,870	-4%
Debt Services Funds					
Principal, Interest, and Penalties	742,887	71,360	49,000	39,300	-45%
Total Debt Service Funds	\$ 742,887	71,360	49,000	39,300	-45%

All Funds Revenue Summary

Fund	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Internal Services Funds					
Charges for Service/ User Fees	\$ 5,268,159	5,269,624	5,336,900	5,366,330	2%
Miscellaneous	115,729	202,200	198,255	202,030	0%
Transfers In	1,327,213	1,515,453	2,122,235	3,024,583	100%
Total Internal Service Funds	6,711,101	6,987,277	7,657,390	8,592,943	23%
Trust & Agency Funds					
Charges for Services/ User Fees	7,472,865	7,635,205	7,579,544	7,795,107	2%
Taxes	879,263	1,100,000	950,000	1,000,000	-9%
Miscellaneous	1,799,629	2,113,293	1,740,179	1,519,605	-28%
Transfers In	3,486,972	3,759,716	3,759,716	3,427,689	-9%
Licenses	16,320	24,500	23,800	23,500	-4%
Total Trust & Agency	13,655,049	14,632,714	14,053,239	13,765,901	-6%
Total	135,892,452	147,806,964	143,881,377	166,659,153	13%
Less Intragovernmental					
Transfers In	(18,956,160)	(24,624,758)	(22,069,497)	(34,992,123)	42%
Internal Services Charges	(5,847,304)	(5,761,150)	(5,329,207)	(6,701,087)	16%
Administration Fees	(1,027,783)	(881,774)	(881,774)	(818,999)	-7%
Total Intragovernmental	(25,831,247)	(31,267,682)	(28,280,478)	(42,512,209)	36%
Total Available Resources	\$ 110,061,205	116,539,282	115,600,899	124,146,944	7%

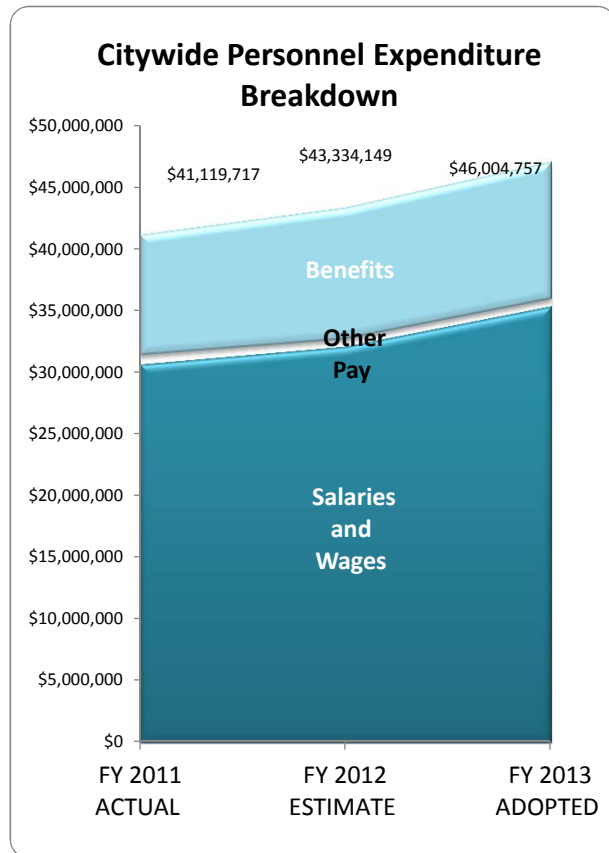
All Funds Expenditure Summary by Use

The City of Casper has three major expenditure uses in the FY 2012 Budget:
Personnel, Contractual Services and Capital.

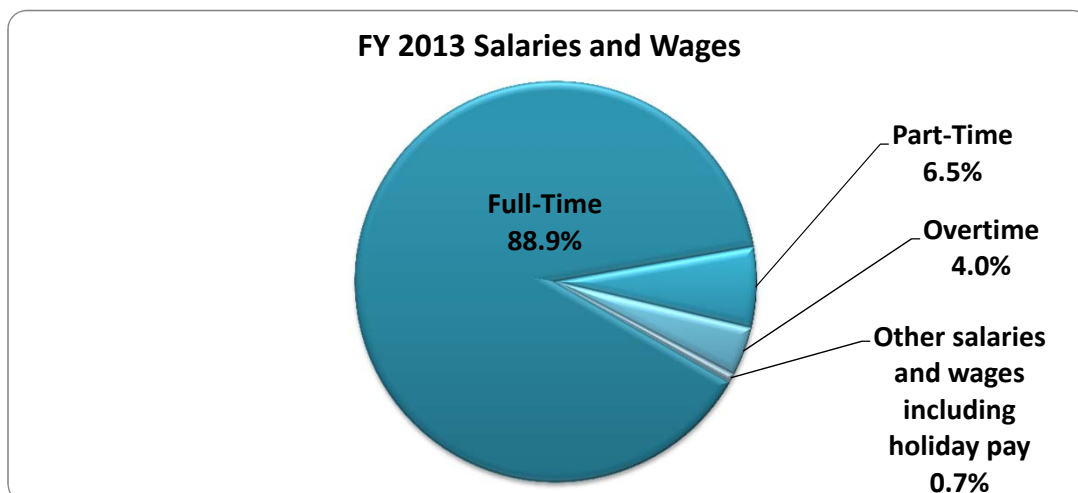
Personnel

26 positions were eliminated from the City in FY 2011, the adopted FY 2012 budget added back three full-time positions to the overall position count and the proposed FY 2013 adds back twelve more. As adopted, the FY 2013 budget includes a 3.17% increase in personnel expenditures, primarily due to increased benefit costs for workers compensation insurance and retirement contributions. Increases in employees participating in the health insurance plan and rate increases in workers compensation were the main causes of cost increases in most departments.

The City's main expenditure in the personnel category is for the salaries and wages of employees. In FY 2013, salaries and wages represent 75.2% of total personnel expenditures. Benefits cost about 23.5% of personnel expenditures. Other pay items represent about 1.3% 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.



In FY 2013, 88.8% of all salary and wages are for full-time employees. Part-time salary and wages represent 6.5% 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 42.4% of all salary and wage expenditures. However, in the General Fund and Utility Enterprise Funds the proportion is about 2.1% and 2.9% respectively.



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 2013, the City of Casper is budgeted to spend \$2,527,430 for electricity, \$512,625 for natural gas, \$604,605 for water, and \$321,881 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.

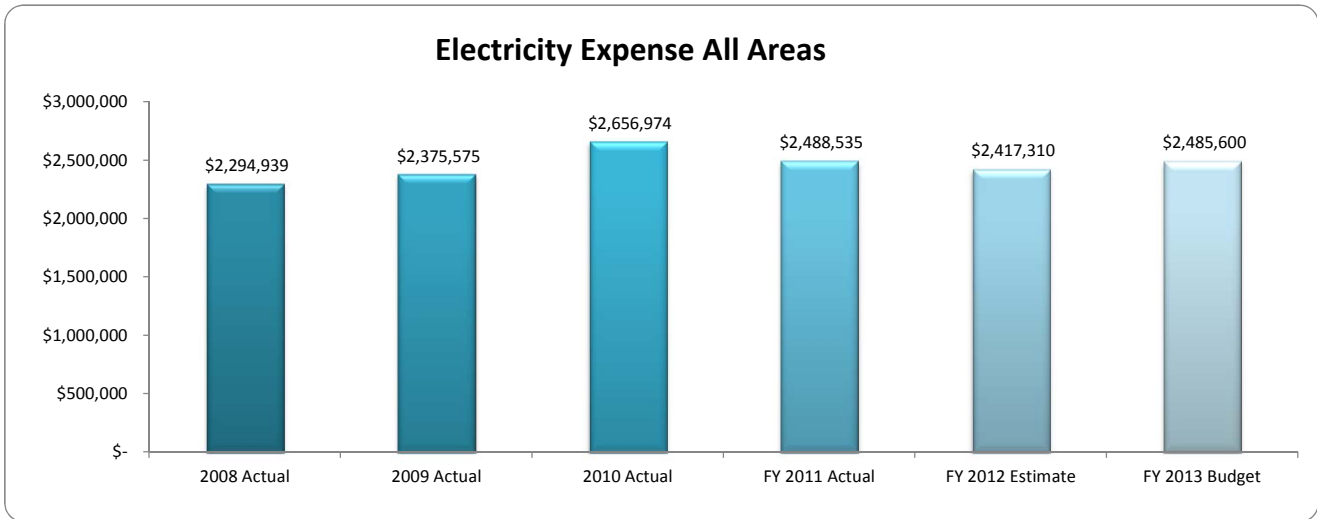
The City of Casper conducted an energy audit of City facilities that found projects with a payback period of less than 10 years. This means these projects have a 7% return on investment or better, which is significantly better than the City receives on its investment portfolio. By integrating energy 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.

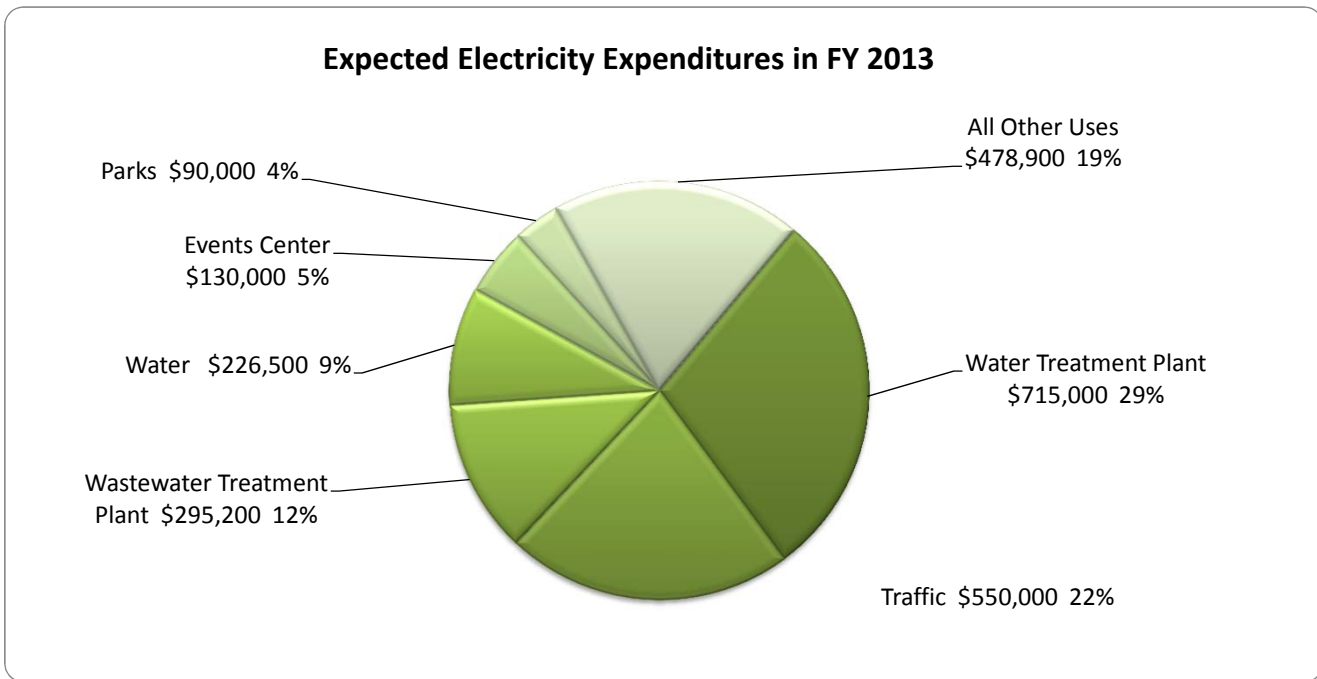
All Funds Expenditure Summary by Use

Contractual Services- Electricity

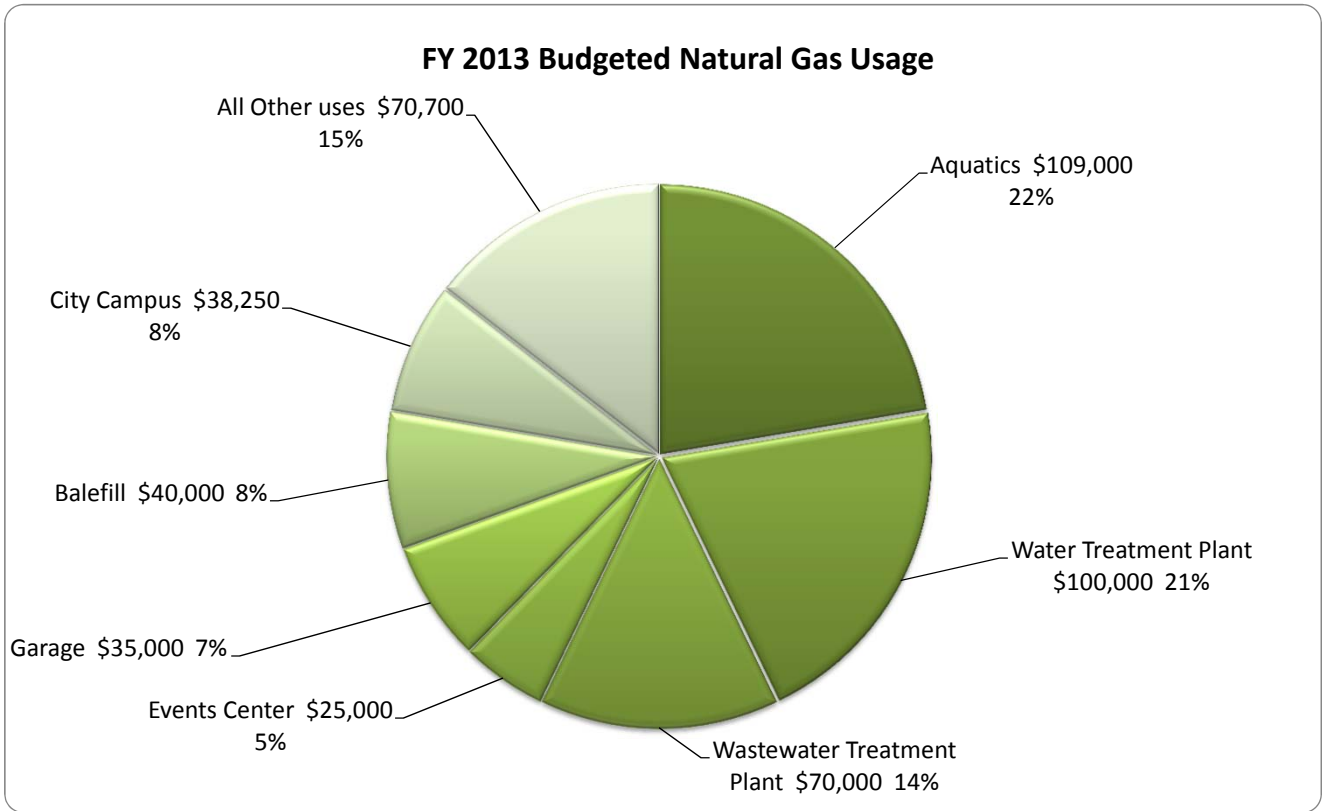


Casper has averaged approximately \$2,450,000 in electricity costs in recent years. Even as the City operation reduces electricity use as measured in Kwh, regular rate increases by Rocky Mountain Power have offset these savings.

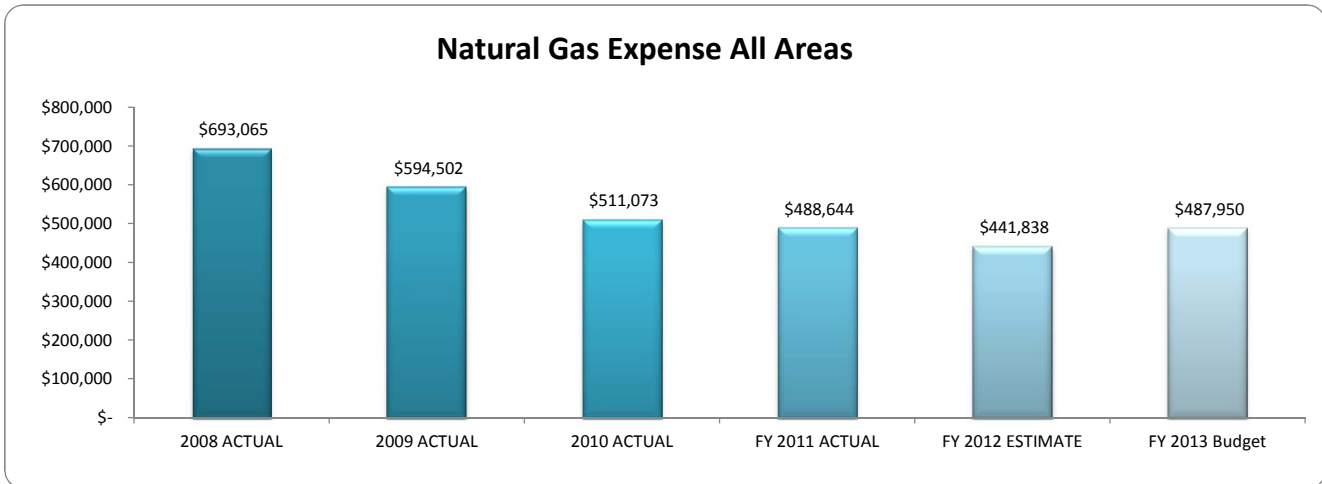
Expected Electricity Expenditures in FY 2013



All Funds Expenditure Summary by Use

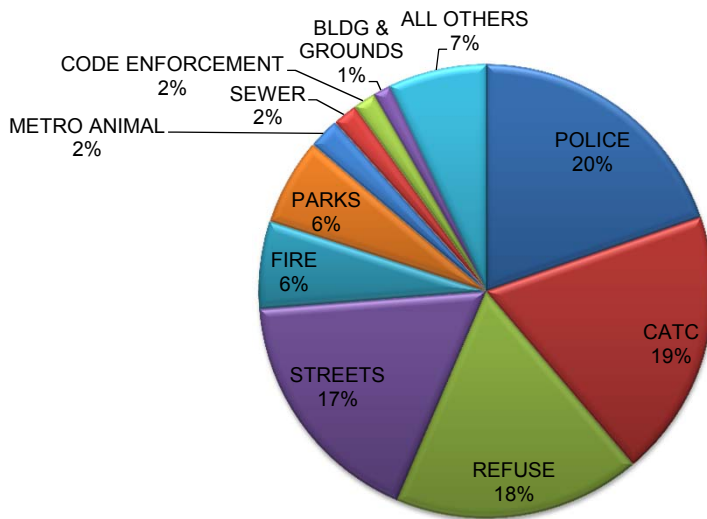


\$487,950 is budgeted for natural gas in FY 2013. Since FY 2008, natural gas total cost is down 29.6%. Natural gas costs have declined.

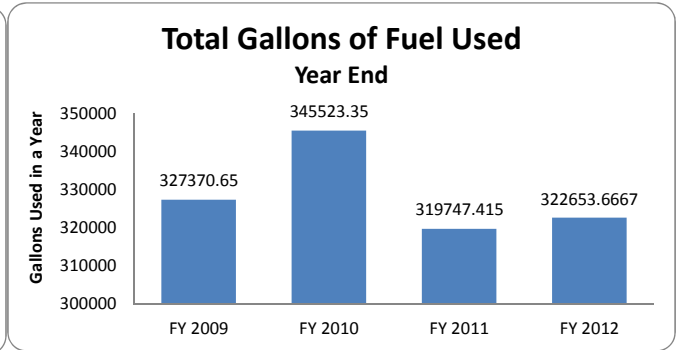
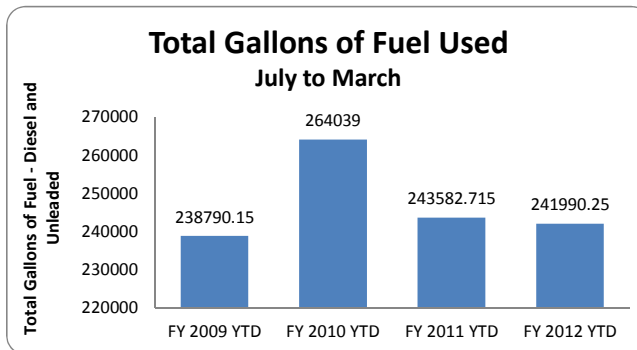


All Funds Expenditure Summary by Use

Largest Citywide Fuel Users - July 2008 to March 2012

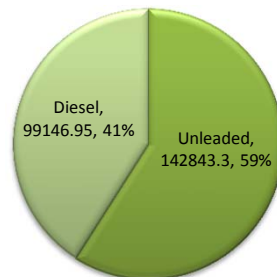


Casper uses approximately 274,000 gallons of diesel and unleaded fuel each year, with the average cost per gallon varying each year based on market prices. This excludes the approximately 50,000 gallons resold to an outside agency for operation of the area transit system. The average price per gallon was \$2.46 in FY 2009, \$2.14 in FY 2010, \$2.86 in FY 2011 and \$3.18 per gallon for FY 2012.



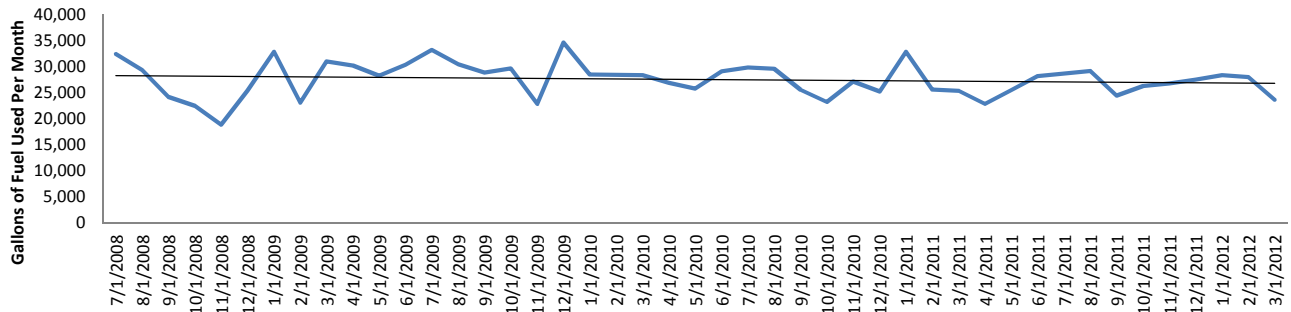
Diesel & Unleaded Fuel Usage in Gallons

FY2012 July To March



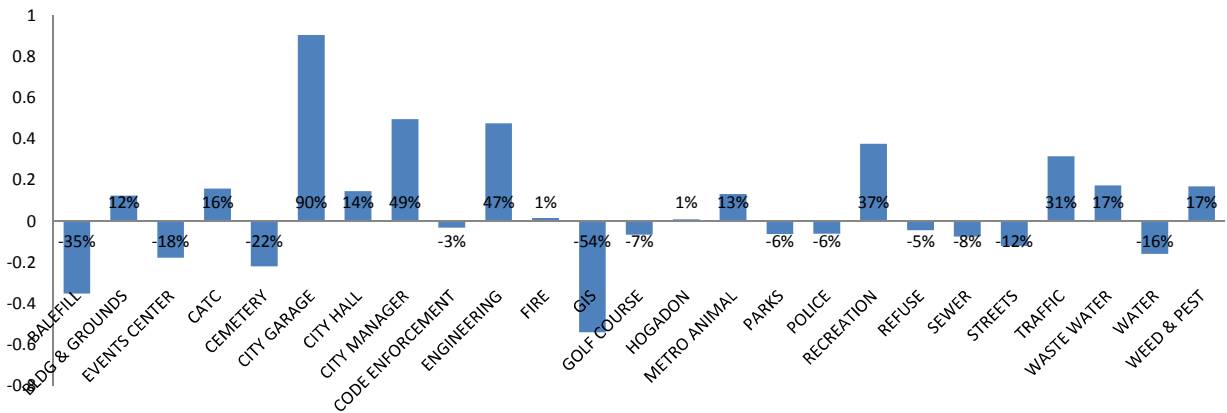
All Funds Expenditure Summary by Use

Unleaded & Diesel Gallons of Fuel Used



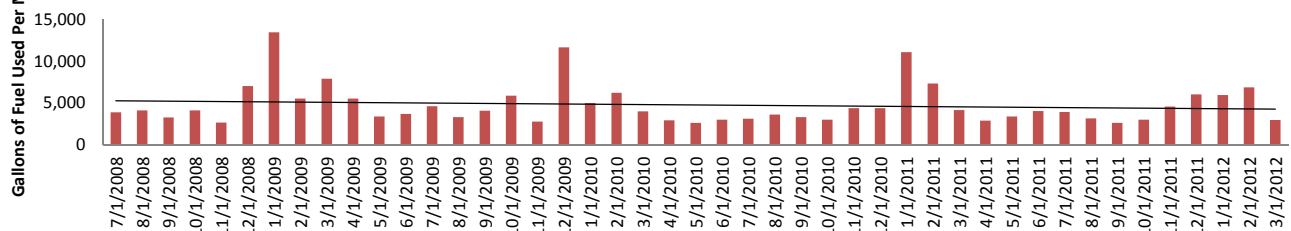
% Change in Total Gallons of Fuel Used - FY 2011 to FY 2012

July to March YTD Comparison



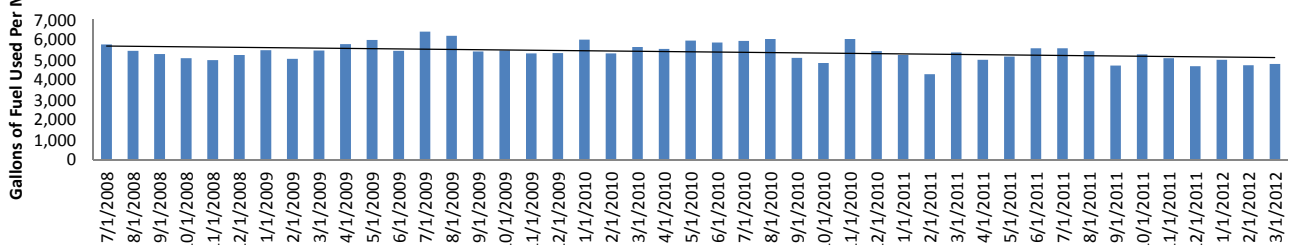
Streets - Total Gallons of Fuel

July 2008 - March 2012



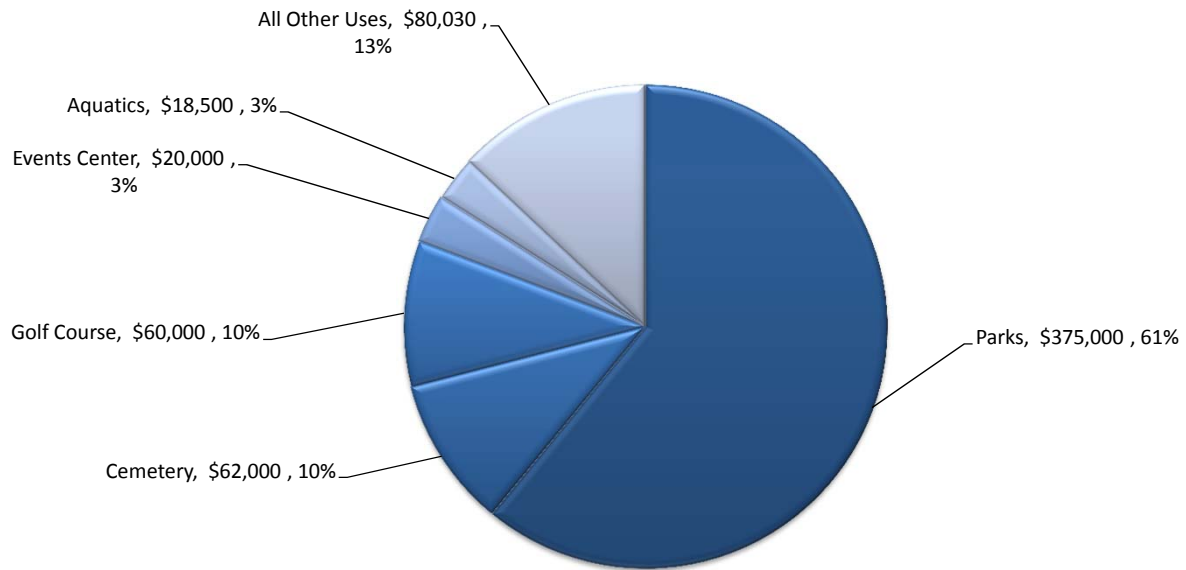
Police - Total Gallons of Fuel

July 2008 - March 2012



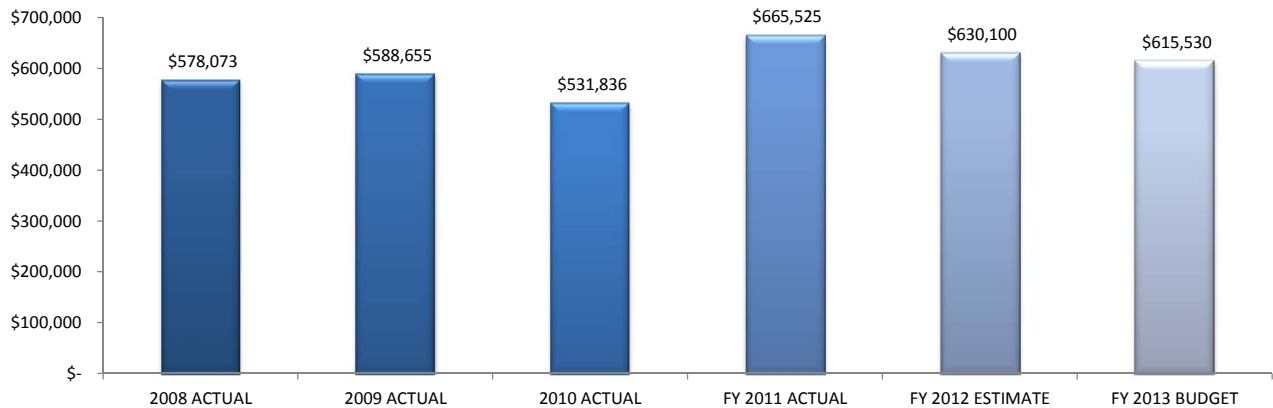
All Funds Expenditure Summary by Use

FY 2013 Expected Water Usage



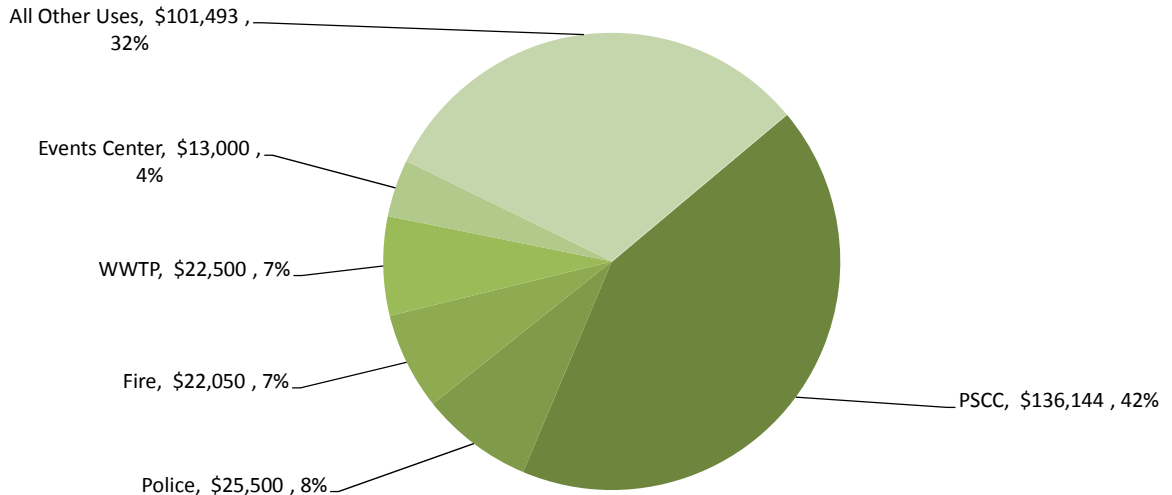
Casper uses approximately \$600,000 in water each calendar year in its operations, excluding bulk water for resale, and depending on average rainfall.

Water Expense All Areas



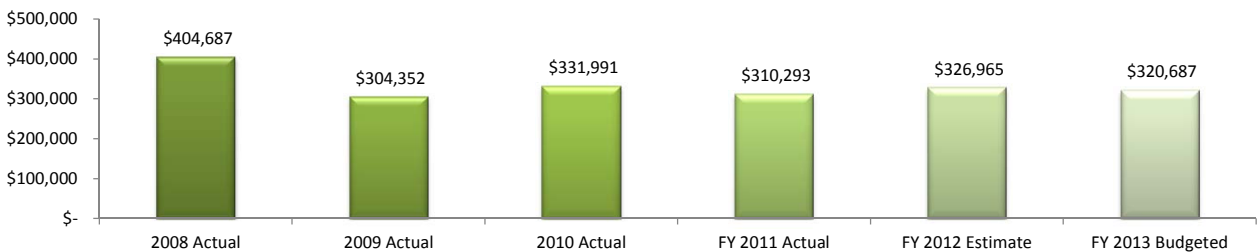
All Funds Expenditure Summary by Use

FY 2013 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



All Funds Expenditure Summary by Fund

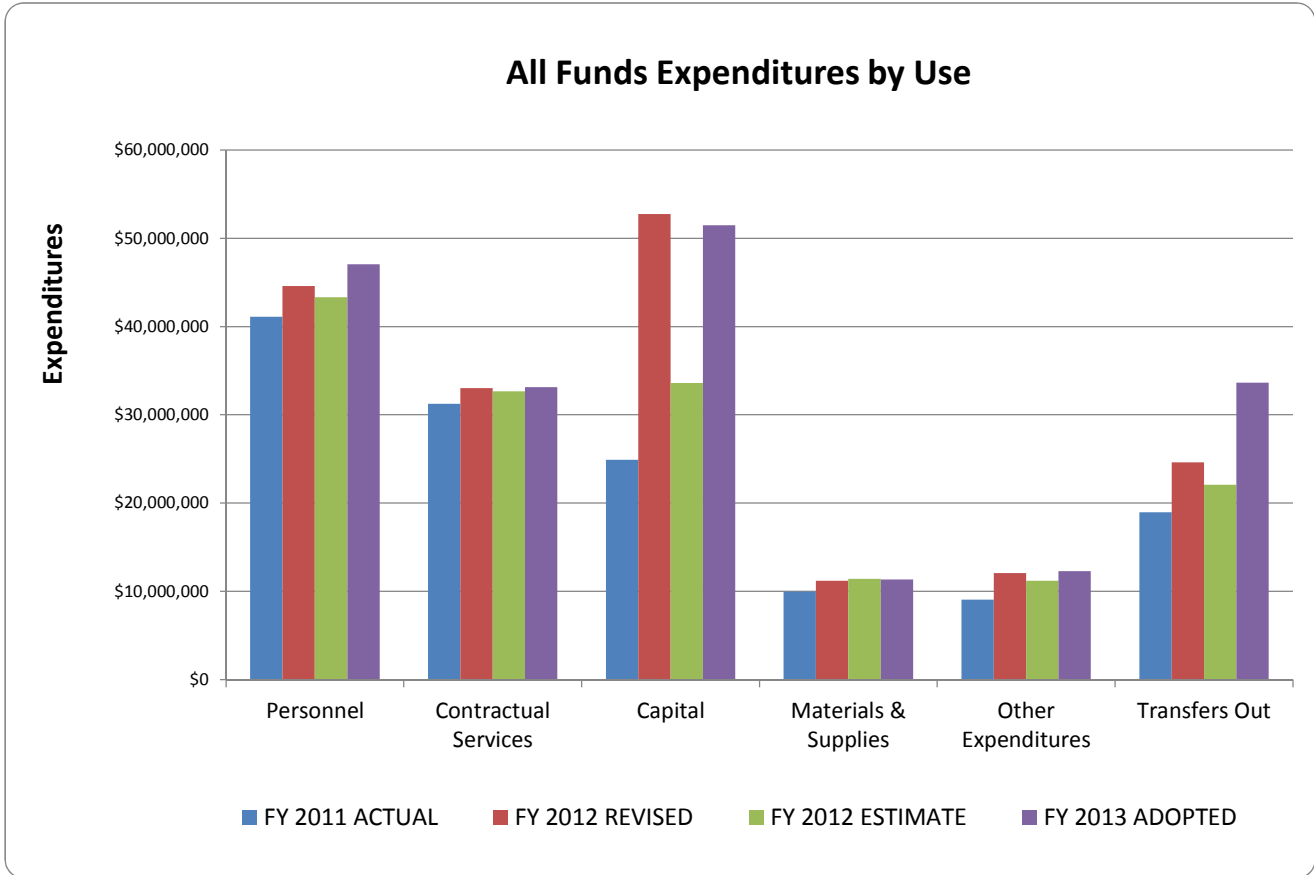
Fund	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
General Fund	\$ 38,602,123	43,788,758	43,403,743	44,949,355	3%
Total General Fund	38,602,123	43,788,758	43,403,743	44,949,355	3%
Capital Funds					
Capital Projects Fund	12,475,378	23,942,543	13,333,451	26,814,915	12%
Capital Equipment	1,372,426	4,970,036	1,888,632	7,823,477	57%
One Cent #13 Sales Tax	11,521,501	3,064,337	4,918,989	3,166,955	3%
One Cent #14 Sales Tax	101	12,477,152	7,928,284	21,111,916	69%
American Recovery Act Fund	3,337,758	1,477,268	1,001,866	101,789	-93%
Total Capital Funds	28,707,164	45,931,336	29,071,222	59,019,052	28%
Enterprise Funds					
Water	13,550,604	17,729,197	16,190,394	17,518,412	-1%
Water Treatment Plant	2,390,997	2,494,769	2,445,219	2,534,410	2%
Sewer	4,063,689	6,331,325	6,692,084	5,523,977	-13%
Wastewater Treatment Plant	4,834,464	7,779,858	5,265,778	10,017,392	29%
Refuse Collection	4,283,301	5,378,686	5,399,980	5,880,493	9%
Balefill	5,048,227	10,496,932	9,906,999	5,466,423	-48%
Casper Events Center	2,965,635	2,894,792	2,805,302	2,868,686	-1%
Golf Course	1,164,350	1,433,083	1,408,905	925,551	-35%
Casper Recreation Center	1,022,438	1,115,987	1,084,038	1,139,165	2%
Aquatics	924,166	1,022,630	1,045,471	1,049,636	3%
Ice Arena	472,391	477,417	462,133	489,277	2%
Hogadon Ski Area	768,938	796,958	950,217	835,823	5%
Parking Lots	45,528	39,325	33,321	35,925	-9%
Life Steps Campus	196,291	7,955	69,386	-	-100%
Total Enterprise Funds	41,731,019	57,998,914	53,759,227	54,285,170	-6%
Special Revenue Funds					
Weed & Pest Control	431,520	722,502	719,471	671,203	-7%
Transit Services	1,122,446	1,650,419	1,500,418	1,472,481	-11%
Community Development Block Grant	542,352	718,427	298,423	346,617	-52%
Metropolitan Planning Office	744,458	1,492,717	1,006,107	1,753,150	17%
Police Grants	944,390	216,176	832,232	270,363	25%
Fire Grants	95,074	130,000	110,000	110,000	-15%
Redevelopment Loan Fund	50,155	305,007	54,318	308,224	1%
Revolving Land Fund	1,630	2,121,500	992,700	1,101,500	-48%
Total Special Revenue Funds	3,932,025	7,356,748	5,513,669	6,033,538	-18%
Debt Services Fund					
Special Assessments	828,235	27,204	26,854	1,450	-95%
Total Debt Service Fund	\$ 828,235	27,204	26,854	1,450	-95%

All Funds Expenditure Summary by Fund

Internal Services Funds						
Central Garage	\$	2,617,908	3,575,185	3,594,723	3,509,118	-2%
Information Technology		1,161,880	1,299,413	1,285,208	1,345,654	4%
Buildings & Grounds		1,021,787	1,138,793	1,106,672	1,214,080	7%
City Campus		384,225	341,538	324,755	326,373	-4%
Property & Liability Insurance		1,010,587	1,003,178	991,663	2,458,805	145%
Total Internal Services Funds		<u>6,196,387</u>	<u>7,358,107</u>	<u>7,303,021</u>	<u>8,854,029</u>	20%
Trust & Agency Funds						
Perpetual Care		2,593,783	3,143,938	2,742,198	2,982,072	-5%
Metro Animal Control		836,278	1,025,356	996,658	1,036,085	1%
Public Safety Communications		1,970,801	2,402,383	2,233,679	2,465,706	3%
Health Insurance		9,860,999	9,224,582	9,218,259	9,305,696	1%
Total Trust & Agency Funds		<u>15,261,861</u>	<u>15,796,259</u>	<u>15,190,794</u>	<u>15,789,560</u>	0%
Total- All Funds		<u>135,258,814</u>	<u>178,257,326</u>	<u>154,268,530</u>	<u>188,932,154</u>	6%
Less Intragovernmental Transactions						
Transfers Out		18,956,160	24,624,758	22,069,497	33,637,698	37%
Internal Services Charges		5,847,304	5,761,150	5,693,579	7,158,767	24%
Administration Fees		1,027,783	881,774	881,774	835,494	-5%
Total		<u>25,831,247</u>	<u>31,267,682</u>	<u>28,644,850</u>	<u>41,631,959</u>	33%
Total Expenditures- All Funds	\$	<u>109,427,567</u>	<u>146,989,644</u>	<u>125,623,680</u>	<u>147,300,195</u>	0%

All Funds Expenditure Summary by Use

Expenditures	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Personnel	41,119,717	44,591,404	43,334,149	47,051,840	6%
Contractual Services	31,255,150	33,014,408	32,662,982	33,130,868	0%
Capital	24,917,111	52,751,259	33,597,744	51,476,220	-2%
Materials & Supplies	9,943,005	11,203,242	11,393,414	11,342,205	1%
Other Expenditures	9,066,753	12,057,755	11,198,444	12,282,223	2%
Transfers Out	18,956,160	24,624,758	22,069,497	33,637,698	37%
Total Expenditures \$	135,257,896	178,242,826	154,256,230	188,921,053	6%



Capital Summary

Capital

Capital by Funding Sources



The largest funding source for capital in the FY 2013 Proposed budget is the Optional One Cent Sales Tax approved by voters. 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 to every dollar spent on a taxable item. The Optional One Cent Sales Tax has been in place since 1975, and the citizens of Natrona County have voted regularly to renew the tax.

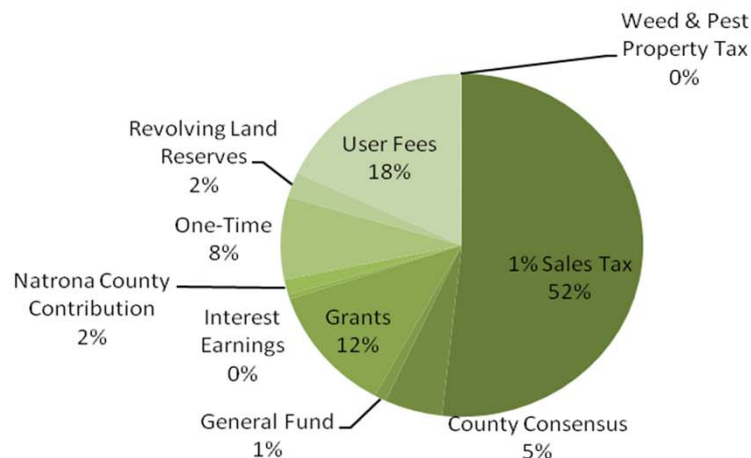
A former source of funding for capital in the past three years is the American Recovery and Reinvestment Act (ARRA). This federal funding is currently budgeted to provide \$107,989 for operations for FY 2013, as this program begins to wind down. This source provided \$7.5 million the past several years for capital and operational expenditures.



Other major funding sources for capital over the past few years have been user fees, General Fund revenues, County Consensus mineral monies, 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.

Funding Sources for FY 2013 Capital Investments



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.

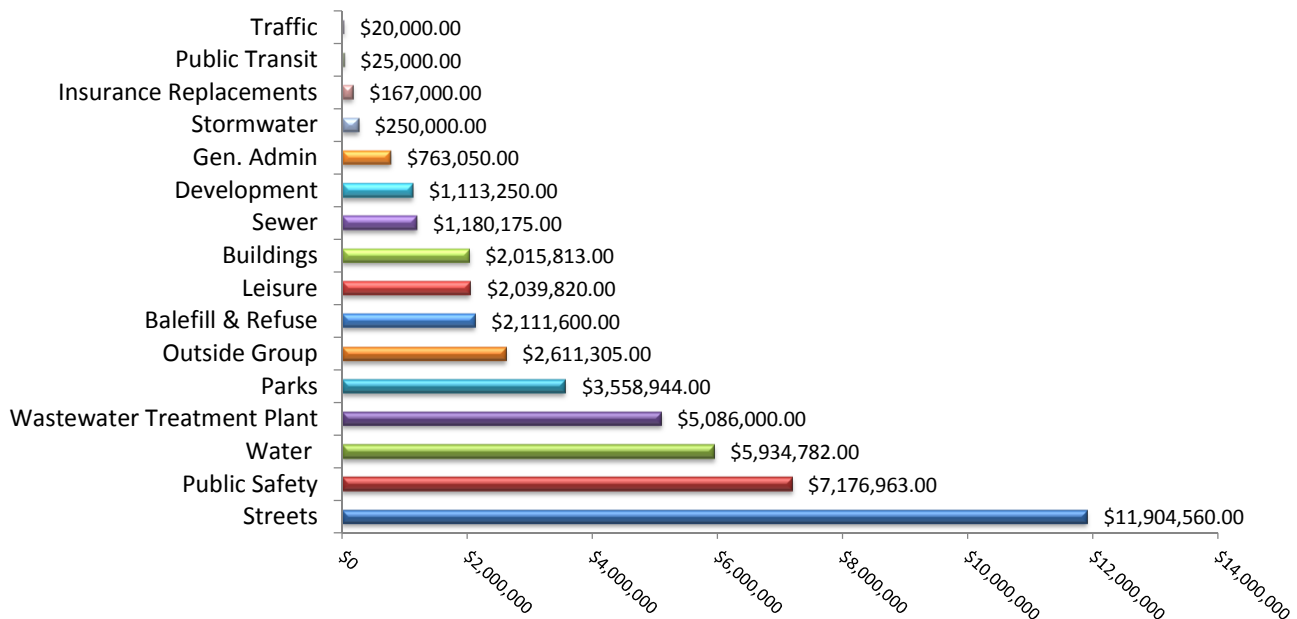
The Balefill and Refuse Collection category reflects capital used for refuse collection and disposal. The Public Safety category covers capital used by Police, Fire, Public Safety Communication Center, Metro Animal Control, and the Municipal Court.

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.

Adopted FY 2013 Capital Expenditures by Category- Total \$45,958,262



Capital

Capital by Category

Category of Capital	FY 2013	
	PROPOSED	% of Total
Streets	\$ 11,904,560	25.9%
Public Safety	\$ 7,176,963	15.6%
Water	\$ 5,934,782	12.9%
Wastewater Treatment Plant	\$ 5,086,000	11.1%
Parks	\$ 3,558,944	7.7%
Outside Group	\$ 2,611,305	5.7%
Balefill & Refuse	\$ 2,111,600	4.6%
Leisure	\$ 2,039,820	4.4%
Buildings	\$ 2,015,813	4.4%
Sewer	\$ 1,180,175	2.6%
Development	\$ 1,113,250	2.4%
Gen. Admin	\$ 763,050	1.7%
Stormwater	\$ 250,000	0.5%
Insurance Replacements	\$ 167,000	0.4%
Public Transit	\$ 25,000	0.1%
Traffic	\$ 20,000	0.0%
Total for All Categories Citywide	\$45,958,262	100.0%

All capital contained in the proposed FY 2013 budget totals \$45,958,262. For FY 2013, the largest categories are Streets with \$11,904,560, Public Safety with \$7,176,963, and Water with \$5,934,782 of budgeted capital expenditures.

As can be seen in the table above, Streets projects are the largest category of capital and constitute 25.9% of all capital spending currently included in the FY 2013 budget. The second largest category is Public Safety with 15.6% of budgeted capital expenditures. The third largest category is Water with 12.9% 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 street repairs to collector and arterial roads. These repairs are 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.

Fairgrounds Road replacement and enhancements is a project funded by \$1,500,000 in County Consensus mineral funding, a \$250,000 TEAL grant for enhancements such as lighting and landscaping, and a \$50,000 local match from Casper.

Residential street repairs target residential streets throughout the community and attempt to remediate residential street problems before they become more serious issues.

Collins Drive replacement and enhancements will be funded with the Optional One Cent Sales Tax #14 and is budgeted for \$4,100,000.

Yellowstone Highway improvements and miscellaneous walkability improvements will be funded from reserves and these projects are budgeted for \$601,870 together.

The conversion of downtown streets from one-way to two-way streets will try to improve traffic flow in the downtown area by restoring some two-way streets. This funding should be able to complete two conversions depending on the final design and enhancements selected.

Streets Capital	Cost
Collins Drive	\$ 4,100,000
Collectors and Arterial Repairs	3,700,000
Fairgrounds Road	1,379,637
Residential Streets	500,000
Planer	400,000
Downtown Conversion to 2 Way Streets	400,000
Yellowstone Highway	301,870
Walkability Improvements- Sidewalks	300,000
Residential Streets	245,485
Street Sweeper	190,000
Tandem Dump Truck	170,000
Crosswalk Indicators	60,000
Bryan Stock Trail Bridge- WYDOT	43,568
Roller	40,000
Pickup with Plow	27,000
Technologies	17,000
Sander/Salter	15,000
Snow Plow	15,000
Total Streets	\$ 11,904,560

Capital

Capital - Balefill & Refuse Collection

All of these projects are funded by depreciation reserves specifically built up in the through user fees over time. The largest project is construction of the next phase of landfill cells. As the lined landfill capacity is depleted, new cells must be built.

Balefill & Refuse Collection Capital	Cost
Scraper Refurbishing	\$ 480,000
Side Loader	265,000
Rear Loader	250,000
Baler Liner Replacement	150,000
Container Truck	150,000
GPS Software	115,000
Curbside Recycling Bins	112,000
Enviroable Upgrades	99,600
Security Enhancements	95,000
Yard Waste Scale & Software	85,000
Route Efficiency Software	85,000
Oil Sealing Road-A-Mill Surface	37,000
Commercial Bins and Parts	35,000
Residential Bins	30,000
Commercial Containers	25,000
Colorant Pumping	23,000
All other smaller items- Refuse Collection and Balefill	75,000
Total Balefill & Refuse Collection	\$ 2,111,600

Capital - Public Safety

The public safety category includes capital for the Police Department, the Fire Department, and the Municipal Court. The Police Department includes Police, the Public Safety Communications Center, and Metro Animal Control.

The design stage of the Police Communication Wireless Network Upgrade was a Department of Justice Edward Byrne grant funded project by the American Recovery & Reinvestment Act in FY 2010. The second stage of this project totals \$2,000,000 for FY 2013 and is funded from 1% Sales Tax.

Public Safety Capital	Cost
Fire station #2 relocation and replacement	\$ 2,150,000
Public Safety Wireless Network- Stage II	2,000,000
Pumpers	900,000
Police vehicles	400,000
Repl. technologies (Police, Fire, Animal Control, Court)	322,500
Upgrade Opticom System	280,000
Repl. light equip. (Police, Fire, Animal Control, PSCC, Court)	252,391
Municipal Court Software	200,000
Repl. Imprmnts to bldgs (Police, Fire, Animal Control, PSCC, Court)	159,609
Fire Station #3 Demo	150,000
Automatic External Defibrillators	130,000
Misc. equipment (Fire)	89,000
Police Communications System	86,963
Hall of Justice Maintenance	50,000
Misc. equipment (Police)	6,500
Total Public Safety	\$ 7,176,963

Capital

Capital - Water Distribution

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 was accelerated by American Recovery Act grants and loans for water main replacements beginning in FY 2010, and is supplemented on a yearly basis by \$1,500,000 in funding from the one cent sales tax.

Water Distribution Capital	Cost
Poplar/39th Street Zone II & III water transmission mains - Grant Funded	\$ 1,541,000
Poplar/39th Street Zone II & III water transmission mains - City Funded	1,255,527
Water Main Replacement Program	1,000,000
Oakcrest Booster Generator	500,000
Pratt Tank Repainting & Renovations	350,000
CY/ Poplar/ 15th Street Intersection Water Main Replacement- WYD	349,000
Backhoe	170,000
Pavement	150,000
Single Axle Dump Truck	130,000
Water Line Materials	80,000
Oversizing Reimbursement for Developers	80,000
Meters and Automatic Meter Reading System	70,800
Meters, Meter Heads, and Meter Parts	70,755
AMR Data Collector and Handhelds	51,200
Pumps & Control Valves	45,000
Tank Mixer	35,000
Pickup Replacements	28,500
Hydraulic Trash Pumps	15,000
Computers Replacement	9,000
Signs and Barricade Replacements	4,000
Total Water Distribution	\$ 5,934,782

Capital - Wastewater Treatment Plant

The larger capital expenditures listed here are the emergency power project which will add back-up power generators to the plant, the Bar Screen Replacement project and the compost windrow turner, these are to be funded with grant funds. The remaining capital expenditures are generally routine in nature and consist of various ongoing capital replacements.

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	Cost
Emergency Power Project	\$ 1,900,000
Bar Screen Replacement Project	1,200,000
Compost Windrow Turner	500,000
PLC Replacements	450,000
Irrigation System Replacement	165,000
MCC Replacements	153,000
Screw Pump Gear Box	125,000
All other replacement smaller items	593,000
Total Wastewater Treatment Plant	\$ 5,086,000

Capital

Capital - Parks

The largest item is for maintenance and extension of the renovation and replacement of equipment at existing parks paid for by one percent sales tax funding. The raw water irrigation project is intended to reduce potable water usage by using water from the river to water a city parks complex.

The Field of Dreams is the next phase of the Field of Dreams baseball complex approved in the community projects funding process for One Cent #14. Platte River Parkway projects consist of various enhancements to the path system near the Platte River. Other items are to keep existing parks maintained.

Parks Capital	Cost
Field of Dreams	\$ 935,415
Park Improvements	818,220
Platte River Parkway Projects	488,415
Raw Water Irrigation Project	474,037
Morad Park Path	258,900
Soccer Fields Lighting	100,000
Mowers	80,000
All other smaller projects and equipment	403,957
Total Parks	\$ 3,558,944

Capital - Development

The largest capital item budgeted for development is \$1,100,000 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.

Development Capital	Cost
Land for resale- Revolving land fund	\$ 1,100,000
New Technologies & Equipment	7,250
Replacement Technologies & Equipment	6,000
Total Development	\$ 1,113,250

Capital - Outside Groups

These capital items are for outside groups that do not fall within the other service categories. All of these outside group projects are receiving at least partial funding through the community portion of the one percent sales tax.

The largest project is the new Youth Crisis Building that will be built on the LifeSteps Campus. This project is receiving \$1,000,000 of County Consensus mineral funding, a \$500,000 juvenile justice grant, \$420,000 funding from Natrona County and \$350,000 of one percent sales tax funding.

Development Capital	Cost
Youth Crisis Center	\$ 2,368,740
NIC Art Museum	86,915
Casper Legion Baseball	155,650
Total Outside Groups	\$ 2,611,305

Capital

Capital - Leisure

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 project budgeted in FY13 is an irrigation system overhaul for the Municipal Golf Course for \$800,000 funded by the Optional One Cent Sales Tax #14. Usually, there are larger capital expenditures budgeted in the Casper Events Center to maintain a significant community asset but that is not the case this year as they just completed a variety of energy upgrades and improvements in the recent fiscal years.

Other major items include a spray park, general replacements throughout leisure service facilities, and a ski patrol hut. The spray park will be the first spray park in the Casper area, and will test how popular this low operating cost recreation option is with area residents.

Outdoor Pools are receiving a number of improvements to replace liners and bathhouses in FY13. The City of Casper consistently appropriates funding to cover miscellaneous leisure services replacement capital to cover the current year's capital priorities.

Leisure Capital	Cost
Irrigation System - Golf Course	\$ 800,000
Spray Park	350,000
Leisure Services Facility Improvements	200,000
Hogadon Ski Patrol Hut	155,594
Outdoor Pool Liner 1%#14	150,000
Pool Bathhouse Improvements	100,000
Refurbish Compressor - Ice Arena	75,000
Aquatic Center Upgrade	51,326
Basketball Backstops	28,000
All other smaller items and projects	129,900
	<hr/>
Total Leisure	\$ 2,039,820

Capital - Sewer

Most capital items are routine replacements to maintain the system at current capacity. The largest project budgeted to begin in FY 2013 is an upsizing for Brookview Drive sewer main. Also, the manhole and main replacements are a part of the sewer operation's ongoing capital reinvestment program.

Sewer Capital	Cost
Brookview Dr. Sewer Main Upsizing	\$ 682,000
Manhole and Main Replacements	200,000
CY/Poplar/15th Street Intersection-WYDOT	200,000
Oversizing Reimbursement -Developers	35,000
Pickup Replacements	27,000
Sewage Pump Replacement	25,000
Lift Station Fencing	5,000
Computer Replacements	4,175
Manhole Magnets with Dolly	2,000
	<hr/>
Total Sewer	\$ 1,180,175

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 2013, a total of \$500,000 is budgeted in projects for energy reduction improvements in City buildings. The energy conservation funding, the internal work by Buildings & Grounds crews, and building efficiency improvements will be used to implement the recommended improvements from an energy audit of City buildings. 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.

Building Maintenance Capital	Cost
Miscellaneous Building Repairs	\$ 502,486
Energy Conservation Improvements	500,000
Roof Replacements & Repairs	199,871
Building Repairs	191,000
Gas Boy Fuel System & Hardware	180,000
City Hall Improvements-Ongoing	131,500
Energy Audit Implement-Internal BAGS	100,000
Building & Efficiency Improvements, Windows	74,956
Server Room Upgrades	67,000
Leased Facilities Capital Improvements	50,000
ADA Compliance- Ongoing	10,000
Light Equipment - Buildings & Grounds	5,000
Improvement Other Than Bldgs - City Campus	4,000
Total Building Maintenance	\$ 2,015,813

Capital - Stormwater

The Stormwater Master Plan was budgeted in FY12 and is to be used to comprehensively plan improvements to the system. The Fort Casper neighborhood trail and drainage improvements will remediate problem a drainage area, with the secondary benefit of adding a trail in the area. The stormwater oversizing will reimburse a developer for building excess capacity for future developments.

Stormwater Capital	Cost
Fort Casper Neighborhood Trail and Drainage Improvements	250,000
Total Stormwater	\$ 250,000

Capital - General Administration & Primary Information Systems

This category contains centralized information systems that are shared by all City Departments. Examples for FY 2013 include the primary City network and a payroll time & attendance system. Other systems from previous years include the website, e-mail system, the intranet and other similar systems that benefit multiple departments.

General Administration & Primary Information Systems	Cost
Payroll Time & Attendance	\$ 300,000
Network Backbone Equipment Upgrades	145,000
Software Maintenance	67,500
Bring Your Own Device Security System	38,000
Email Archiving	30,000
Computer, printer and equipment replacements	182,550
Total	\$ 763,050

Capital

Capital - Public Transit

This category includes bus purchases and infrastructure for the Casper Area Transit Coalition, which is the agency that operates the public bus system.

Public Transit Capital	Cost
Building Improvements	\$ 25,000
Total Public Transit	\$ 25,000

Capital - Insurance replacements

The Property & Liability fund budgets for capital replacement for unplanned replacements that will not be fully covered by the City's insurance policy but need to be replaced. One reason 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	Cost
Insurance replacements and deductibles	\$ 165,000
Risk management staff replacement computers	2,000
Total Insurance Replacements	\$ 167,000

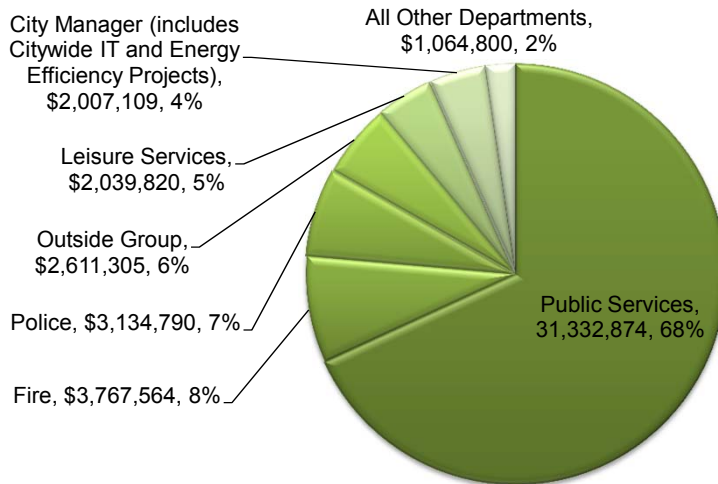
Capital

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, Central Garage, Parks, Cemetery, Buildings and Grounds, Weed & Pest Control, Parks and Engineering. The department also oversees the maintenance of City Hall and other City office space in the City Campus.

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 2013. 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



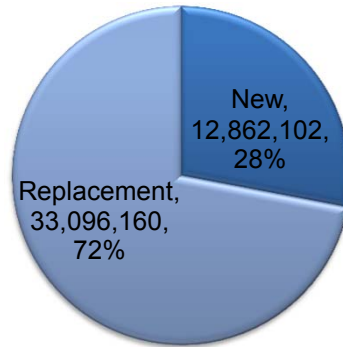
Capital

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.

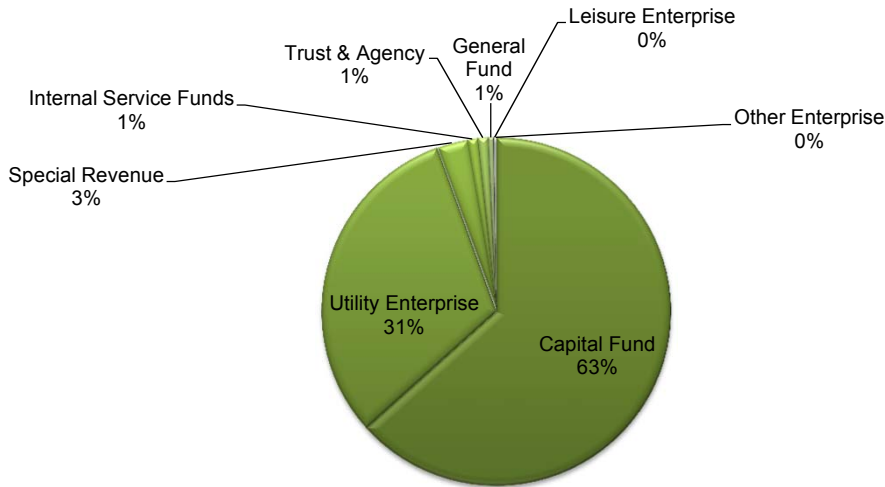
New vs. Replacement Capital



Capital

Capital by Fund

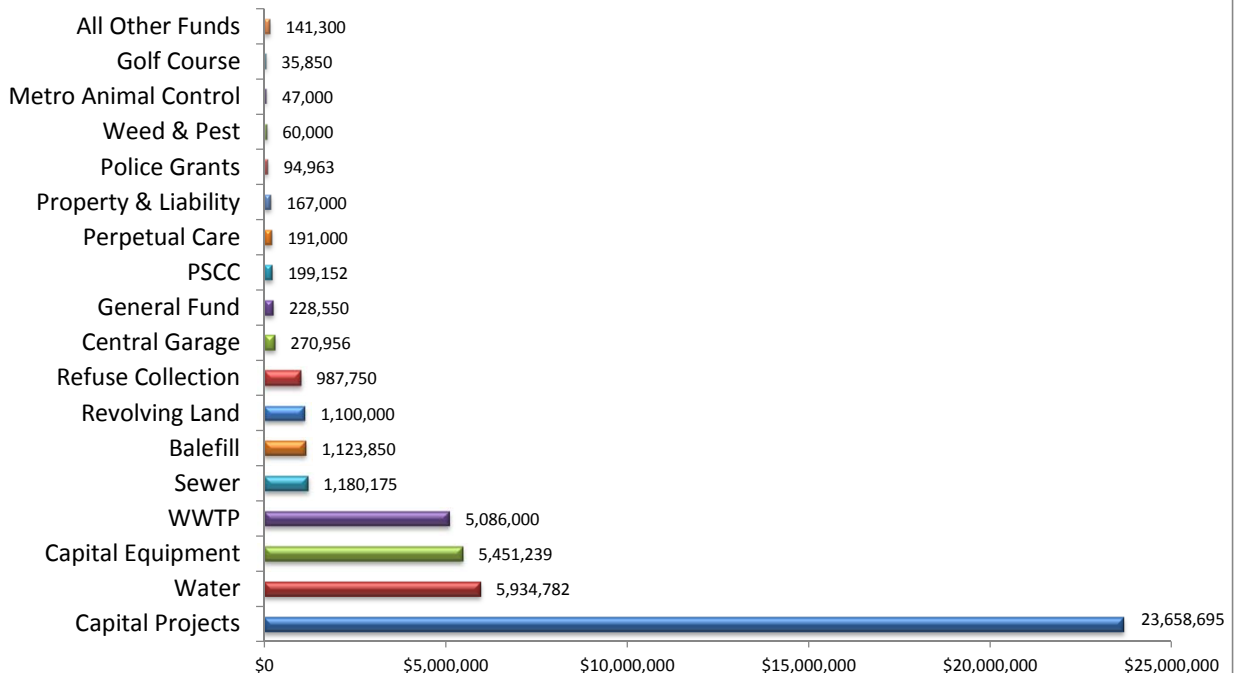
Where are Capital Items Budgeted by Percentage in FY 2013?



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 2013?



**5 Year
Capital Improvement Plan
Summary**

City of Casper, Wyoming
Capital Improvement Plan
 2013 thru 2017

PROJECTS BY FUNDING SOURCE

Source	Project#	Priority	2013	2014	2015	2016	2017	Total
1%#13								
Raw Water Irrigation System Expansion	06-PKS-004	2		350,000				350,000
PTC Laptop Replacements	CMIT-07-0011	4	20,000					20,000
Network Backbone Equipment Upgrades	CMIT-11-0002	3	40,000					40,000
Server Room Upgrade	CMIT-12-0001	3	67,000					67,000
Website Tune-Up	CMIT-13-0002	4	15,000					15,000
Bring Your Own Device	CMIT-13-0003	3	37,000					37,000
Hosted Email Archiving Solution	CMIT-13-0004	6	50,000					50,000
1%#13 Total			229,000	350,000				579,000
1%#14								
Bryan Stock Trail Bridge Replacement	06-ENG-002	1		600,000				600,000
CY & Poplar Intersection Enhancements	06-ENG-004	3	50,000					50,000
PMS-Various Collector and Arterials	06-ENG-013	2	2,000,000	2,000,000	2,000,000			6,000,000
Residential Street Maintenance Program	06-ENG-017	2	500,000	500,000	500,000			1,500,000
Misc. Water Main Replacements	07WAT15	2	1,000,000	1,000,000	750,000			2,750,000
Outdoor Pool Improvements	08-LS-AQU-01	2	150,000					150,000
Outdoor Pool Renovations	08-LS-AQU-02	2	100,000	250,000				350,000
Ice Arena Improvements Affecting Maintenance	08-LS-CIA-02	1	75,000	75,000				150,000
Trails, Pathways and Walks	08-PKS-002	3	200,000	200,000	200,000			600,000
Spray Park	09-LS-AQU-03	5	350,000					350,000
Miscellaneous Park Improvements	10-PKS-001	2	60,000	65,000	65,000			190,000
Park Irrigation	10-PKS-002	2	190,200	105,200	156,700			452,100
Downtown Streets (Collins Street Ph. II)	11-ENG-01	2	4,100,000					4,100,000
Sports Field Lighting	11-PKS-001	1		400,000				400,000
Poplar/CY/15th St. Water/Sewer Main Repl. (WYDOT)	11WAT52	1	349,000					349,000
Robertson Rd. Waterline Repl. (WYDOT)	11WAT53	1		450,000				450,000
Midget Football/Soccer Fields Lighting	12-ENG-02	2	80,000					80,000
Hogadon Ski Patrol Hut	12-ENG-03	3	155,594					155,594
Field of Dreams	12-ENG-04	n/a	935,415					935,415
Youth Crisis Center	12-ENG-05	3	102,740					102,740
Traffic Signal Equipment Replacements	12-TRF-01	1	50,000					50,000
Audible Pedestrian Signals	12-TRF-02	3	60,000	80,000				140,000
Energy Efficiency Upgrades	13-CM-02	1	500,000					500,000
Stuckenhoff Restrooms	13-ENG-02	3	25,000	95,000				120,000
Municipal Golf Course Redesign	14LS-GOLF-07	3		800,000				800,000
Traffic Signal Cabinet Replacement	14-TRF-01	1		200,000	200,000			400,000
Intersection Improvements	14-TRF-02	1		462,500	462,500			925,000
Replacement of Inductive Loops	15-TRF-01	3			75,000			75,000
Update Traffic Signal Operating Software	16-TRF-02	2			25,000			25,000
Miscellaneous Roof Repairs	2009-1-BAGS	1	50,000	250,000	150,000			450,000
Miscellaneous Building Repairs	2011-1-BAGS	2	200,000	100,000	100,000			400,000
New Fire Pumps	2013-Fire-1	2	900,000					900,000
New AED's	2013-Fire-2	2	130,000					130,000

Source	Project#	Priority	2013	2014	2015	2016	2017	Total
Upgrade to Opticom System	2013-Fire-3	1	280,000					280,000
Fire Inspector Vehicle Replacement	2013-Fire-5	2	69,000					69,000
New SCBA's	2014-Fire-1	2		300,000				300,000
Upgrade to Communication System	2014-Fire-2	2		110,000				110,000
New Thermal Imagers	2015-Fire-1	2			70,000			70,000
Misc. Equipment	2015-Fire-2	3			100,000			100,000
Network Backbone Equipment Upgrades	CMIT-11-0002	3	25,000					25,000
1%14 Total			12,686,949	8,042,700	4,854,200			25,583,849
1%15								
Misc. Water Main Replacements	07WAT15	2				1,500,000	1,500,000	3,000,000
1%15 Total						1,500,000	1,500,000	3,000,000
Balefill Reserves								
Next Landfill Cell Construction	08SW01	1				4,865,000		4,865,000
Extent of Contamination/Assessment of Corrective	09SW01	1	0					0
Compost Yard Surface Improvements	09SW02	3	48,000					48,000
Yard Waste Scale	09SW03	3	85,000					85,000
GPS Equipment for Landfill Equipment	10SW04	2	115,000					115,000
Unlined Landfill Groundwater Remediation	11SWM01	1	38,000	1,620,000	1,695,000			3,353,000
Stormwater Shelter & Loading Dock for e-Wastes	11SWM02	2	7,500	15,000				22,500
Solid Waste Facility Security Improvements	12SW01	2	95,000	60,000				155,000
Casper Regional Landfill Closure	12SW02	1				170,000	2,100,000	2,270,000
Unlined Construction & Demolition Landfill	12SW03	3	38,000					38,000
Balefill Reserves Total			426,500	1,695,000	1,695,000	5,035,000	2,100,000	10,951,500
Bridge Repl. Off System								
Bryan Stock Trail Bridge Replacement	06-ENG-002	1		5,150,000				5,150,000
Bridge Repl. Off System Total				5,150,000				5,150,000
Cemetery								
Cemetery Software System	10-CEM-002	3	25,000					25,000
Old Office Demolition	13-CEM-001	3		25,000				25,000
Cemetery Total			25,000	25,000				50,000
Clean Water State Revolving Fund								
RWWS Emergency Power Project	07WWTP11	2	1,900,000					1,900,000
Bar Screen Replacement	11WWTP14	2	1,200,000					1,200,000
Clean Water State Revolving Fund Total			3,100,000					3,100,000
County Consensus Funds								
Youth Crisis Center	12-ENG-05	3	1,000,000					1,000,000
Fairgrounds Road Improvements	13-ENG-07	3	1,379,637					1,379,637
County Consensus Funds Total			2,379,637					2,379,637

Source	Project#	Priority	2013	2014	2015	2016	2017	Total
Developer								
Wolf Creek-Paradise Valley Waterline	07WAT09	2		215,116				215,116
Oak Street Waterline	07WAT30	3			408,500			408,500
Wolf Creek Road Waterline	07WAT34	3				590,667		590,667
Indian Paintbrush - CY Intersection Improvements	08-ENG-015	3		70,000				70,000
Valley Dr. - CY Ave. Intersection Improvements	08-ENG-016	3		150,000				150,000
Casper Mtn. Rd./9 Iron Estates Improvements	08-ENG-019	3		200,000				200,000
Casper-Alcova Rd. Relief Sewer	11SEW19	2	160,000					160,000
Developer Total			160,000	635,116	408,500	590,667		1,794,283
Drinking Water State Revolving Fnd								
Zone IIB Improvements Project (Booster/Pipeline)	07RWS11	2	958,578					958,578
RWSWTP Emergency Power Project	07RWS14	1	1,546,000					1,546,000
Drinking Water State Revolving Fnd Total			2,504,578					2,504,578
Federal Highway Administration								
CY & Poplar Intersection Enhancements	06-ENG-004	3	150,000					150,000
Poplar Street (I-25 to First Street Bridge)	06-ENG-006	2			250,000			250,000
Robertson Road Street Improvements- Phase II	06-ENG-007	3		2,160,000				2,160,000
Federal Highway Administration Total			150,000	2,160,000	250,000			2,560,000
Garage								
GasBoy Upgrade/Replacement	13-CSC-06	1	150,000					150,000
Garage Total			150,000					150,000
Garage Reserves								
Business Continuity	CMIT-09-0001	2	520,000					520,000
Garage Reserves Total			520,000					520,000
LAD								
Pineview Area Residential Sidewalk Improvements	06-ENG-018	3		250,000				250,000
Weed and Seed Conc. Infrastructure Improvements.	08-ENG-003	3			435,000	500,000		935,000
LAD Total				250,000	435,000	500,000		1,185,000
MPO								
GIS Strategic Plan Implementation	CMGIS-13-01	2	51,000	155,000	180,000	143,500		529,500
MPO Total			51,000	155,000	180,000	143,500		529,500
Natrona County								
Youth Crisis Center	12-ENG-05	3	250,000					250,000
Natrona County Total			250,000					250,000

Source	Project#	Priority	2013	2014	2015	2016	2017	Total
One-Time Monies								
Raw Water Irrigation System Expansion	06-PKS-004	2	70,000	54,037				124,037
Leased Facilities Capital Improvements	08-PKS-007	4	50,000	50,000	50,000	50,000	50,000	250,000
Aquatics Center Improvements	10-LS-AQU-02	2	50,000					50,000
Midget Football/Soccer Fields Lighting	12-ENG-02	2	50,000					50,000
Downtown One-Way Conversion to Two-Way Streets	12-Streets02	3	400,000					400,000
Energy Efficiency Upgrades	13-CM-02	1	131,500					131,500
Fort Caspar Trail and Drainage way	13-ENG-05	2	250,000					250,000
Old Fire Station No.3 Parking Lot Construction	13-ENG-06	3	150,000					150,000
Municipal Court Software	13-MC-0001	3	200,000					200,000
Automated Time and Attendance	2007-1-HR	3	300,000					300,000
Energy Audit BAGS Implementation	2012-4-BAGS	3	121,418					121,418
Metro Animal Control; Building Improvements	2013-MAC-01	1	100,000					100,000
Wireless Data Network	CMIT-10-0003	2	2,000,000					2,000,000
Walkability Study Implementation	PLN-09-0001	3	300,000	300,000				600,000
One-Time Monies Total			4,172,918	404,037	50,000	50,000	50,000	4,726,955
Ops Budget								
Pavement Maintenance Program	09-streets01	1	200,000	200,000	200,000	200,000	200,000	1,000,000
Casper Service Center Power Wash Walls/Ceiling	11-CSC-010	4	15,000					15,000
Casper Service Center Garage Floor and Heating	12-CSC-05	4		25,000				25,000
CEC Table Replacements	LS-CEC-14	3	5,000	5,000	5,000	5,000		20,000
Ops Budget Total			220,000	230,000	205,000	205,000	200,000	1,060,000
Perpetual Care								
Outdoor Pool Improvements	08-LS-AQU-01	2	28,000	47,650				75,650
Ice Arena Improvements Affecting User Experience	08-LS-CIA-01	3	25,000	20,000				45,000
Recreation Center Improvements	08-LS-CRC-01	2	25,000	45,000	12,000			82,000
Fire Station Improvements	2017-Fire-1	2	20,000	20,000	20,000	30,000	30,000	120,000
Perpetual Care Total			98,000	132,650	32,000	30,000	30,000	322,650
PSCC Depreciation								
Construction of New Dispatch Center	2012-PSCC-1	1		500,000				500,000
PTC Laptop Replacements	CMIT-07-0011	4			20,000			20,000
Network Backbone Equipment Upgrades	CMIT-11-0002	3	80,000					80,000
PSCC Depreciation Total			80,000	500,000	20,000			600,000
Refuse Collection Reserves								
Truck Barn Extension	12SWM01	2		50,000	1,150,000			1,200,000
Refuse Collection Reserves Total				50,000	1,150,000			1,200,000
Regional Water								
Airport Booster Station Replacement	07RWS01	2			375,910			375,910
Equipment & Buildings	07RWS02	2	328,508	418,442	420,753	481,350	519,326	2,168,379
SCADA Renovations	07RWS04	1			300,000			300,000
Security Improvements - Water & Sewer	07RWS05	1	75,000	25,000	25,000	25,000	25,000	175,000
Well Rehabilitation	07RWS07	2	90,000		90,000	90,000	90,000	360,000

Source	Project#	Priority	2013	2014	2015	2016	2017	Total
West Belt Loop Rd. Transmission Line Relocation	07RWS17	1	120,000					120,000
Nitrification Control Project	09RWS18	2	50,000	50,000	50,000	50,000		200,000
Wardwell Zone IIB Waterline	09RWS20	2		500,000				500,000
Alternate Backwash Water Supply	09RWS21	2	922,000					922,000
Bar Nunn Elevated Water Storage Tank	10RWS22	3					795,630	795,630
Water Storage Tank Repainting	10RWS23	2		350,000	75,000		100,000	525,000
Regional Water Total			1,585,508	1,343,442	1,336,663	646,350	1,529,956	6,441,919
Sale of Assets								
Youth Crisis Center	12-ENG-05	3	420,000					420,000
Sale of Assets Total			420,000					420,000
Sewer								
Over sizing Reimbursement	07SEW03	2	35,000	35,000	35,000	35,000	35,000	175,000
Small Equipment & Projects	07SEW04	1	52,779	30,884	56,502	32,132	57,775	230,072
Misc. Sewer Line Rehabilitation	07SEW08	2	400,000	580,000	500,000	684,000	700,000	2,864,000
Poplar Street Bridge Reconstruction	07SEW09	2			500,000			500,000
Miscellaneous Relief Sewers	11SEW20	2		100,000	100,000	100,000	100,000	400,000
Poplar/CY/15th St. Water/Sewer Main Repl. (WYDOT)	11WAT52	1	200,000					200,000
Brookview Drive Sewer Upsizing	12SEW22	1	682,000					682,000
Begonia Lift Station/Force Main Renovations	12SEW23	2		200,000				200,000
Glendale Relief Sewer - Phase II	12SEW24	3		125,000				125,000
Collins Drive Relief Sewer	12SEW25	3			320,000			320,000
Pineview & 12th St. Relief Sewer	12SEW26	3				216,000		216,000
Sewer Total			1,369,779	1,070,884	1,511,502	1,067,132	892,775	5,912,072
State Grants								
Extent of Contamination/Assessment of Corrective	09SW01	1	75,000					75,000
Unlined Landfill Groundwater Remediation	11SWM01	1	75,000			1,695,000		1,770,000
State Grants Total			150,000			1,695,000		1,845,000
State Loan Investment Board								
Baler Building Renovation	06SW18	2					5,465,000	5,465,000
Unlined Landfill Groundwater Remediation	11SWM01	1			1,620,000			1,620,000
State Loan Investment Board Total					1,620,000		5,465,000	7,085,000
Unknown								
I-25 Landscaping Enhancements	06-ENG-005	3		100,000	20,000			120,000
Poplar Street (I-25 to First Street Bridge)	06-ENG-006	2			750,000			750,000
Robertson Road Street Improvements- Phase II	06-ENG-007	3		240,000				240,000
PMS-Various Collector and Arterials	06-ENG-013	2				2,000,000	2,000,000	4,000,000
Residential Street Maintenance Program	06-ENG-017	2				500,000	500,000	1,000,000
Raw Water Irrigation System Expansion	06-PKS-004	2		345,963				345,963
Weed and Seed Conc. Infrastructure Improvements.	08-ENG-003	3			165,000			165,000
E. 2nd Street Center Landscape Islands	08-ENG-009	4		200,000				200,000
Outdoor Pool Improvements	08-LS-AQU-01	2	11,055					11,055
Outdoor Pool Renovations	08-LS-AQU-02	2	941,905	87,425				1,029,330
Ice Arena Improvements Affecting User Experience	08-LS-CIA-01	3	100,000		15,000			115,000

Source	Project#	Priority	2013	2014	2015	2016	2017	Total
Ice Arena Improvements Affecting Maintenance	08-LS-CIA-02	1	23,000		250,000			273,000
Recreation Center Improvements	08-LS-CRC-01	2	85,000	310,000	30,000	296,000	40,000	761,000
Recreation Center Renovations	08-LS-CRC-02	3			1,250,000			1,250,000
Cardio / Weight Room Addition	08-LS-CRC-03	1	900,000					900,000
Trails, Pathways and Walks	08-PKS-002	3				200,000	200,000	400,000
Construct Goodstein Park	08-PKS-005	3				500,000		500,000
Wyo. Industrial Park Storm Drainage Improvements	09-ENG-002	5		4,000,000				4,000,000
Reconstruction of Midwest from Center to Poplar	09-ENG-008	2	300,000		300,000	11,000,000	300,000	11,900,000
Alternate Backwash Water Supply	09RWS21	2	922,000					922,000
Grave Inventory Expansion	10-CEM-001	2			270,000	90,000		360,000
Aquatics Center Improvements	10-LS-AQU-02	2		52,000	29,000	10,000	10,000	101,000
Miscellaneous Park Improvements	10-PKS-001	2				120,000	150,000	270,000
Park Irrigation	10-PKS-002	2				600,000		600,000
5th Street Improvements Phase III	11-ENG-02	3				50,000	750,000	800,000
Center Street Improvements	11-ENG-03	2				450,000	1,275,000	1,725,000
Robertson Road Path Extension	11-ENG-06	3		400,000				400,000
Field of Dreams	12-ENG-04	n/a		500,000				500,000
LifeSteps Locks	13-CDBG-01	1	4,000					4,000
LifeSteps Windows - Building E and F	13-CDBG-02	2		13,000				13,000
Road Resurfacing	13-Cem-002	3		30,000	30,000			60,000
Generator - High Priority Buildings	13-CM-01	2	16,800	196,750	580,750	105,000		899,300
Downtown Parking Garage Electrical Improvements	13-ENG-01	3		200,000				200,000
Industrial Avenue Reconstruction	13-ENG-04	3				350,000	2,150,000	2,500,000
Annex Yard Fencing and Gating	13-Streets01	3		50,000				50,000
Municipal Golf Course Redesign	14LS-GOLF-07	3		1,125,000				1,125,000
Replacement of Inductive Loops	15-TRF-01	3				75,000		75,000
School Zone Improvements	16-TRF-01	3				180,000		180,000
Miscellaneous Roof Repairs	2009-1-BAGS	1				150,000		150,000
Miscellaneous Building Repairs	2011-1-BAGS	2				100,000		100,000
Construction of New Dispatch Center	2012-PSCC-1	1		1,250,000				1,250,000
Video over IP Networks	CMIT-11-0001	3			50,000			50,000
Network Backbone Equipment Upgrades	CMIT-11-0002	3		90,000		30,000		120,000
Electronic Signatures	CMIT-13-0001	3		25,000				25,000
Replace Cooling Tower at CEC	LS-CEC-44	3	150,000					150,000
Online Permitting Portal	PLN-13-0001	3	100,000					100,000
Unknown Total			3,553,760	9,215,138	3,739,750	16,806,000	7,375,000	40,689,648

Wastewater Treatment Plant

Security Improvements - Water & Sewer	07RWS05	1		75,000	25,000	25,000	25,000	150,000
Biosolids/Yardwaste Co-Composting Facility	07WWT02	2	50,000					50,000
Digesters - Floating Covers	07WWT03	2					900,000	900,000
Equipment & Buildings	07WWT04	2	752,500	752,500	752,500	867,500	702,500	3,827,500
Mechanical Sludge Dewatering - Centrifuge	07WWT09	2	550,000					550,000
Effluent Diffuser	11WWTP15	2		260,000				260,000
SCADA Replacements	11WWTP16	2			500,000			500,000
Wastewater Treatment Plant Total			1,352,500	1,087,500	1,277,500	892,500	1,627,500	6,237,500

Water

SCADA Renovations	07RWS04	1			150,000			150,000
Security Improvements - Water & Sewer	07RWS05	1		50,000	25,000	25,000	25,000	125,000
RWSWTP Emergency Power Project	07RWS14	1	50,000					50,000
Over sizing Reimbursement	07SEW03	2	80,000	80,000	80,000	80,000	80,000	400,000

Source	Project#	Priority	2013	2014	2015	2016	2017	Total
Small Equipment & Projects	07WAT05	1	241,757	250,410	259,172	269,047	279,039	1,299,425
Wolf Creek-Paradise Valley Waterline	07WAT09	2		484,496				484,496
Booster Station Renovations	07WAT12	2	45,000	45,000	45,000	45,000	45,000	225,000
In-House Waterline Replacements	07WAT13	2	300,000	312,000	333,700	350,000	364,000	1,659,700
Water Storage Tank Repainting/Drain/Overflow/Vent	07WAT20	2	350,000	200,000	200,000	200,000	200,000	1,150,000
Poplar-39th Street Waterline	07WAT23	2	1,255,527					1,255,527
Mountain Rd-Poplar Street Waterline	07WAT24	3		916,800				916,800
Oak Street Waterline	07WAT30	3			408,500			408,500
Wolf Creek Road Waterline	07WAT34	3				295,333		295,333
Ridgecrest Waterline	07WAT35	2				1,258,341		1,258,341
Ten Million Gallon Reservoir Renovation	07WAT47	2		1,650,000				1,650,000
Nitrification Control Project	09RWS18	2	35,000	35,000	35,000	35,000		140,000
Oakcrest Booster Station Emergency Power Project	11WAT50	1	500,000					500,000
CY Booster Station Replacement	12WAT54	3					1,000,000	1,000,000
Water Total			2,857,284	4,023,706	1,536,372	2,557,721	1,993,039	12,968,122
WWDC Grant								
Airport Booster Station Replacement	07RWS01	2			763,210			763,210
Zone IIB Improvements Project (Booster/Pipeline)	07RWS11	2	1,946,203					1,946,203
Wolf Creek-Paradise Valley Waterline	07WAT09	2		604,120				604,120
Poplar-39th Street Waterline	07WAT23	2	1,541,000					1,541,000
Ten Million Gallon Reservoir Renovation	07WAT47	2		3,350,000				3,350,000
Bar Nunn Elevated Water Storage Tank	10RWS22	3					1,615,370	1,615,370
WWDC Grant Total			3,487,203	3,954,120	763,210		1,615,370	9,819,903
WYDOT								
West Belt Loop Rd. Transmission Line Relocation	07RWS17	1	1,330,000					1,330,000
WYDOT Total			1,330,000					1,330,000
WyDOT Teal Grant								
I-25 Landscaping Enhancements	06-ENG-005	3			480,000			480,000
WyDOT Teal Grant Total					480,000			480,000
YCC Board								
Youth Crisis Center	12-ENG-05	3	600,000					600,000
YCC Board Total			600,000					600,000
GRAND TOTAL			43,909,616	40,474,293	21,544,697	31,718,870	24,378,640	162,026,116

Personnel Summary

All Funds Personnel Summary By Fund

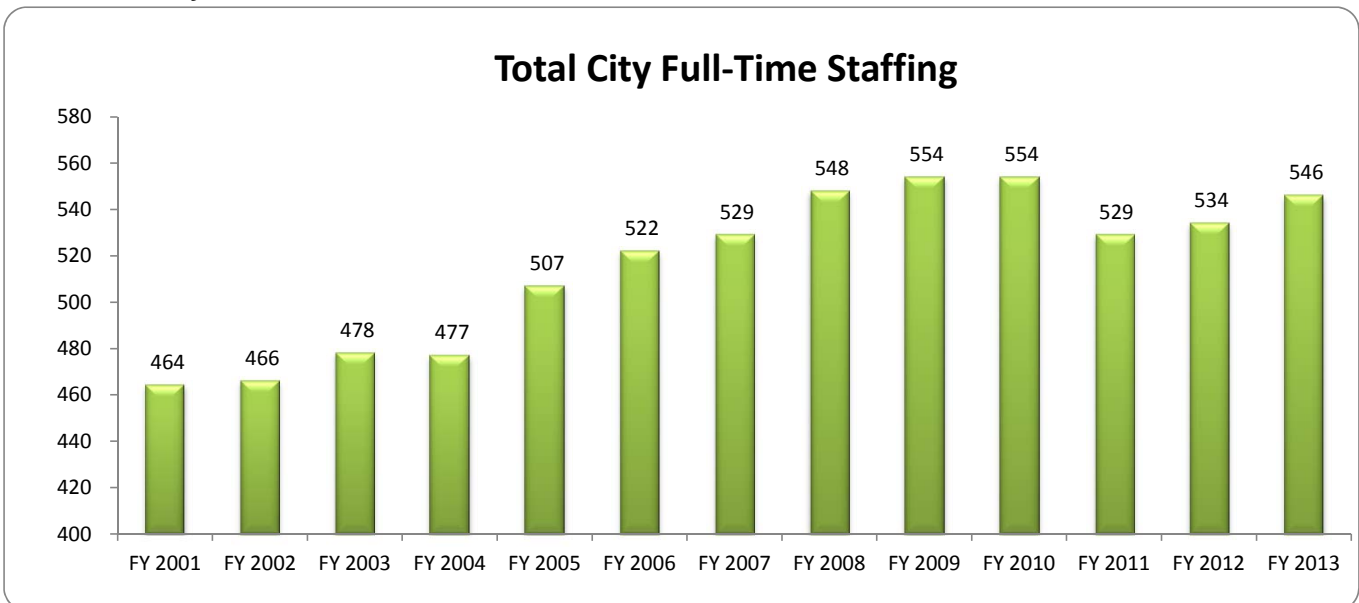
(Full-Time Position Basis)

Fund	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Positions	Positions	Positions	Positions	Positions	Authorized Positions
General Fund						
City Manager	5	5	5	5	5	6
City Attorney	7	7	7	6	6	7
Municipal Court	8	8	8	7	7	9
Finance	21	21	21	21	20	20
Human Resources	7	7	7	5	5	5
Planning	5	5	5	5	5	5
Code Enforcement	12	12	12	12	12	12
Police	114	115	115	104	106	110
Fire	76	76	76	75	76	78
Engineering	13	14	14	13	13	14
Traffic	6	6	6	6	6	6
Streets	29	28	30	28	28	28
Cemetery	3	3	3	3	3	3
Parks	21	22	22	19	20	20
Fort Caspar	4	4	4	4	4	4
	331	333	335	313	316	327
Enterprise Funds						
Water	29	31	31	31	31	31
Water Treatment Plant	12	10	10	10	10	10
Sewer	7	7	7	7	7	7
Wastewater Treatment Plant	15	15	15	15	15	15
Refuse Collection	15	15	15	15	16	16
Balefill	17	18	18	18	18	18
Aquatics	3	4	4	3	4	4
Golf Course	5	5	5	5	5	5
Ice Arena	3	3	3	3	3	3
Recreation Center	9	8	8	8	8	8
Hogadon	4	4	4	4	4	4
Casper Events Center	16	18	18	15	14	14
	135	138	138	134	135	135

All Funds Personnel Summary By Fund cont'd

(Full-Time Position Basis)

Fund	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Positions	Positions	Positions	Positions	Positions	Authorized Positions
Special Revenue Funds						
Metropolitan Planning	2	2	2	2	2	2
Weed & Pest Control	1	2	2	3	3	3
Community Develop. Block Grant	2	2	2	2	2	2
Police Grants	1	1	1	1	-	-
	6	7	7	8	7	7
Internal Services Funds						
Central Garage	16	16	14	13	13	13
Information Technology & GIS	15	15	15	14	14	14
Buildings & Grounds	12	12	12	12	12	13
Property and Liability Fund	-	-	-	2	2	2
	43	43	41	41	41	42
Trust & Agency Funds						
Metro Animal Control	11	11	11	10	11	12
Public Safety						
Communications	22	22	22	21	22	22
Health Insurance Fund	-	-	-	1	1	1
	33	33	33	32	34	35
Capital/One-Time Funds						
American Recovery Act	-	-	-	1	1	-
	-	-	-	1	1	-
Total without City Council	548	554	554	529	534	546

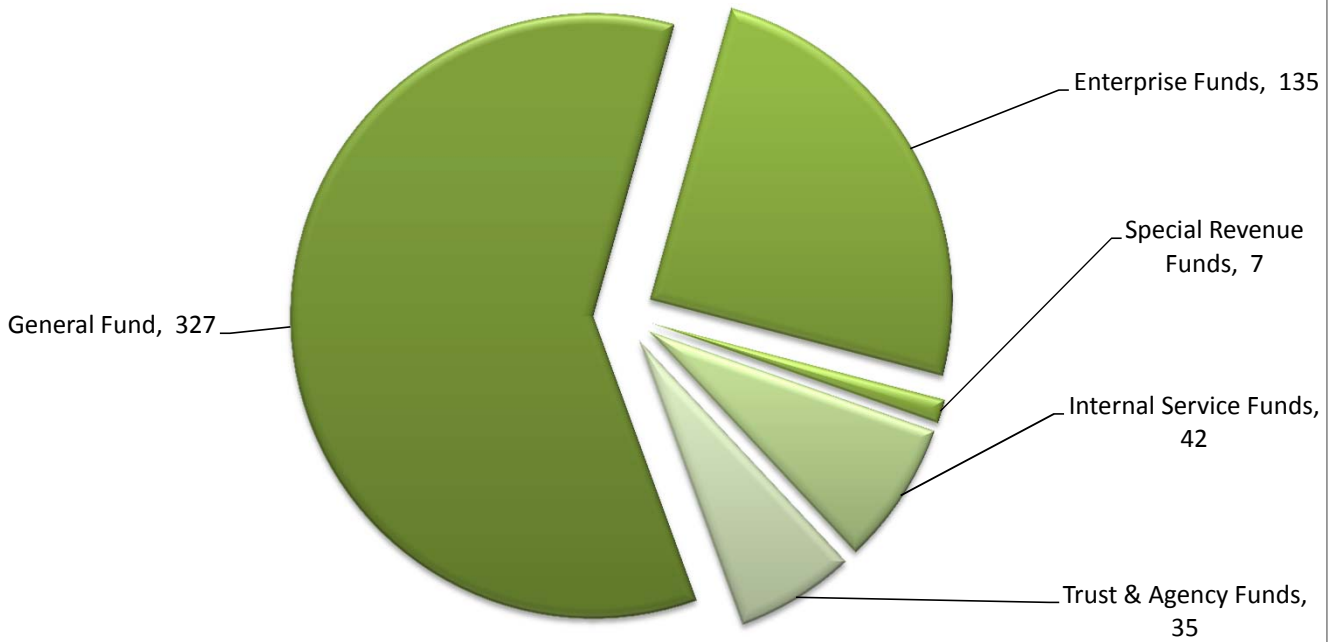


All Funds Personnel Summary By Fund

(Full-Time Position Basis)

Fund	FY 2009 Positions	FY 2010 Positions	FY 2011 Positions	FY 2012 Positions	FY 2013 Positions	Percent of Total City Staffing in FY 2013
General Fund	333	335	313	316	327	59.9%
Enterprise Funds	138	138	134	135	135	24.7%
Special Revenue Funds	7	7	8	7	7	1.3%
Internal Service Funds	43	41	41	41	42	7.7%
Trust & Agency Funds	33	33	32	34	35	6.4%
American Recovery Act	-	-	1	1	-	0.0%
Total without City Council	554	554	529	534	546	100.0%

FY 2013 Full-Time Positions by Fund

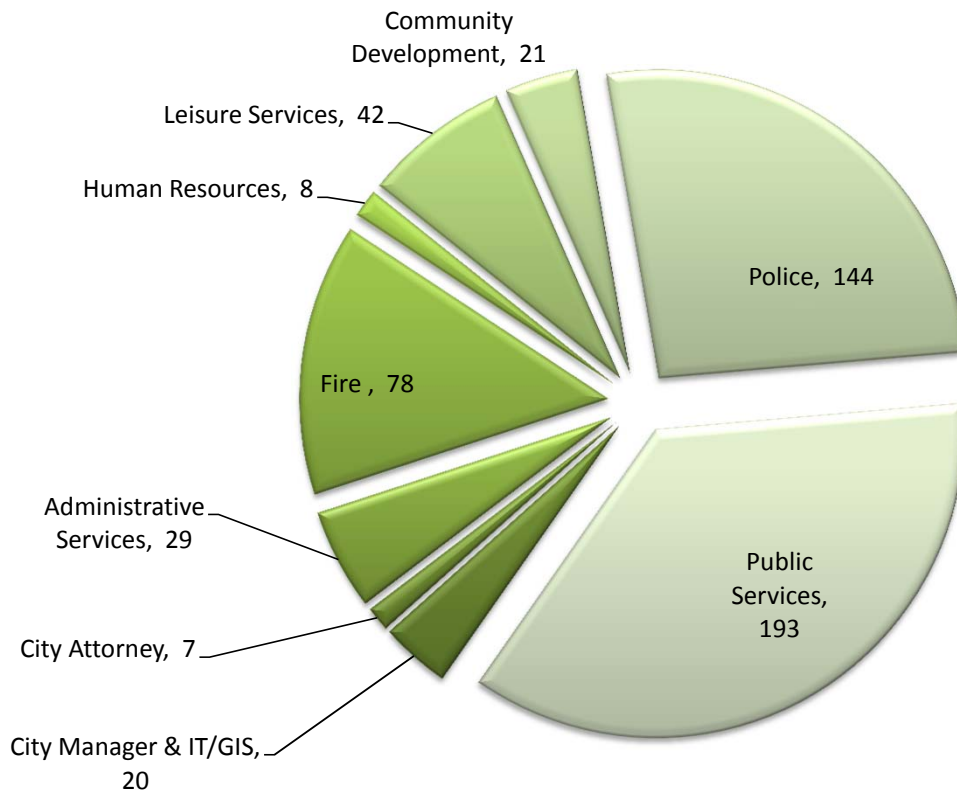


All Funds Personnel Summary By Department

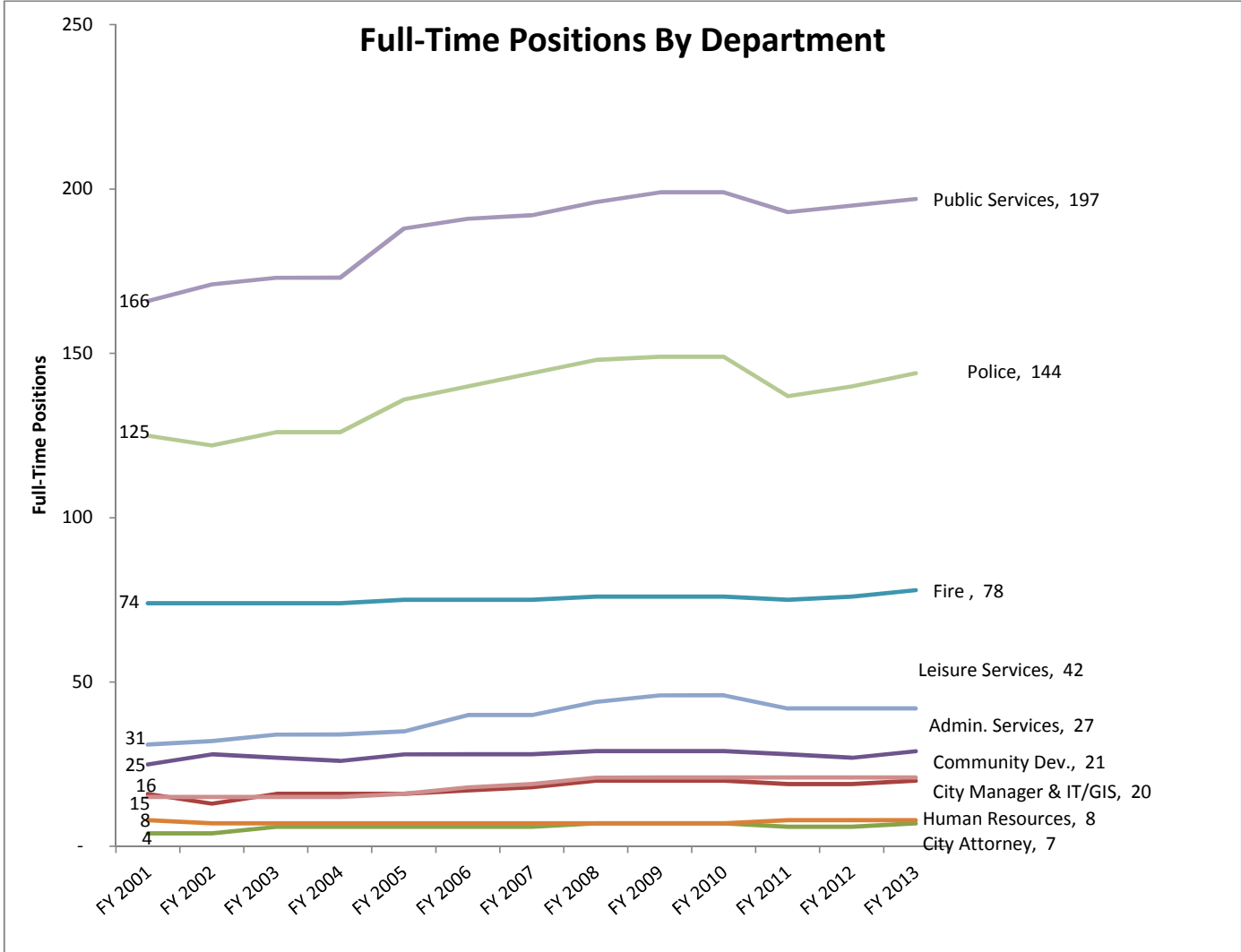
(Full-Time Position Basis)

Department	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	Percent of Total City Staffing in FY 2013
City Manager & IT/GIS	20	20	19	19	20	3.7%
City Attorney	7	7	6	6	7	1.3%
Administrative Services	29	29	28	27	29	5.3%
Fire	76	76	75	76	78	14.3%
Human Resources	7	7	8	8	8	1.5%
Leisure Services	46	46	42	42	42	7.7%
Community Development	21	21	21	21	21	3.8%
Police	149	149	137	140	144	26.4%
Public Services	199	199	193	195	197	36.1%
Total without City Council	554	554	529	534	546	100.0%

FY 2013 Full-Time Positions by Department



All Funds Personnel Summary By Department (Full-Time Position Basis)

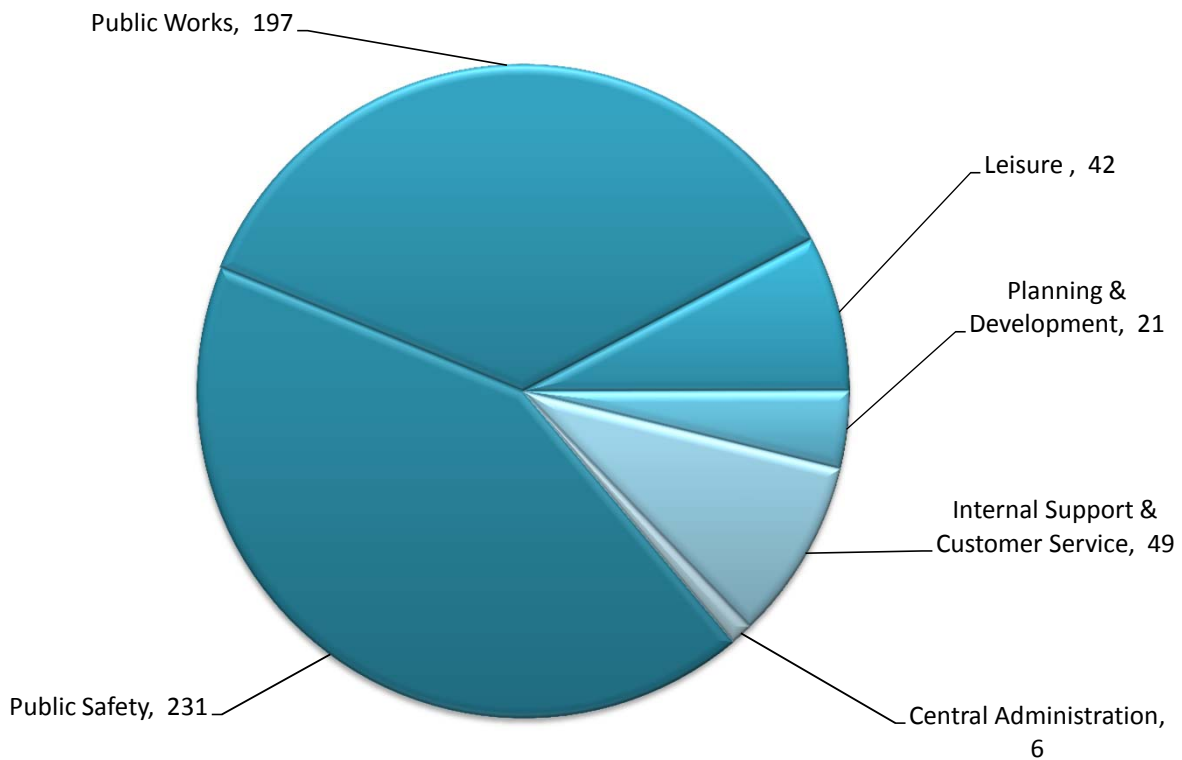


All Funds Personnel Summary By Function

(Full-Time Position Basis)

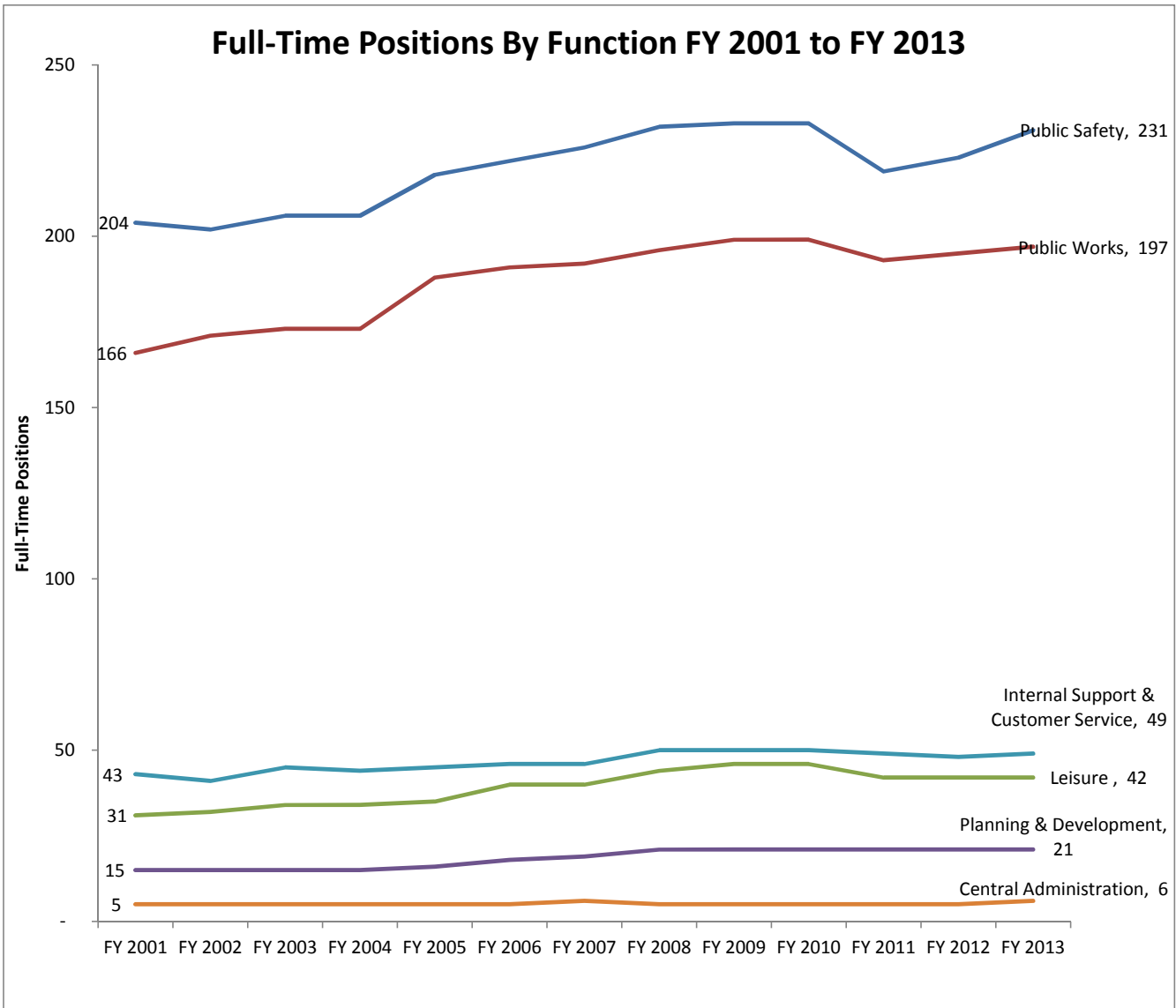
Function	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	Percent of Total City Staffing in FY 2013
Public Safety	233	233	219	223	231	42.3%
Public Works	199	199	193	195	197	36.1%
Leisure	46	46	42	42	42	7.7%
Planning & Development	21	21	21	21	21	3.8%
Internal Support & Customer Service	50	50	49	48	49	9.0%
Central Administration	5	5	5	5	6	1.1%
Total without City Council	554	554	529	534	546	100.0%

FY 2013 Full-Time Positions by Function



All Funds Personnel Summary By Function

(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 resources of a certain fund with portions of these funds being designated or reserved for certain purposes by policy. Balances in excess of the City policy for that fund are considered to be undesignated and available for appropriation.

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.

Explanation of changes in fund reserve balances for FY2013

The following funds' reserve balances are anticipated to increase or decline by more than 10% during FY 2013:

- Capital Funds
 - Capital Projects (-35.74%)
 - Capital Equipment (-72.58%)
 - Optional One Cent #14 Sales Tax Fund (-43.44%)
 - Optional One Cent #13 Sales Tax Fund (-19.31%)
- Wastewater Treatment Plant (-20.62%)
- Balefill (33.88%)
- Golf Course (-95.89%)
- Hogadon Ski Area (-88.58%)
- Weed & Pest Control (-97.52%)
- Revolving Land Fund (-96.44%)
- Central Garage (-19.60%)
- Metro Animal Control (10.50%)
- ALL FUNDS (-12.77%)

Capital Funds

For the four capital funds with reserves including capital projects, capital equipment, 1%#13 and 1%#14, the reserves balance will decrease by a total of \$15,207,465. The decrease is mainly due to rebudgeting of expenditures for already funded capital projects from FY 2012 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 \$870,568 which is mainly due to replacement capital projects. The amount of excess reserve retained is within the policies adopted through rate models and debt stipulations for both funds. However, the Wastewater Treatment Plant has been unable to generate sufficient excess earnings in recent years to replenish the reserve to fund further capital replacements in the future.

Balefill Fund

The Balefill Fund is projected to increase reserves by a total of \$1,353,885. The increase is mainly due to increases in Private Commercial Revenues, projected to increase 15%, as well as the significant decrease in capital expenditures compared to prior years.

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 balefill 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 will be using reserves to pay for operating and capital expenditures. The Golf Course has been unable to generate positive earnings in recent years. At the conclusion of FY 2013, it is anticipated that the reserves will be depleted.

Hogadon Ski Area Fund

The Hogadon Ski Area Fund will be using reserves to pay for a master design plan of facilities as well as capital expenditures related to the renovation of the facility. These expenditures will significantly deplete this fund's reserves.

Weed & Pest Control Fund

The Weed & Pest Control Fund will be using excess reserves to pay for additional capital expenditures.

Revolving Land Fund

Each year, the entire reserve balance of this fund is budgeted for land purchases to facilitate redevelopment in specified areas. For FY 2013, this amount is \$1,100,000. No specific purchases are planned for FY 2013.

Central Garage Fund

This fund is budgeted to expend \$261,087 in reserves for the upgrade to the Gas Boy Fuel System hardware and software. 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.

Metro Animal Control

This fund is projected to add \$30,000 in reserves for FY 2013. This is due to the decrease in budgeted capital expenditures for FY 2013.

All Funds

The City is currently budgeted to use \$17,329,153 from the reserves of all fund in FY 2013. This 12.77% decrease in overall reserves is mainly due to the City undertraining one-time capital projects and using savings rather than debt to pay for these projects. Any capital projects not completed during FY 2012 were added to reserves of those funds and rebudgeted for FY 2013. The decrease in reserves is not due to using reserves to fund operations, and the City's balance between operational revenues and expenditures remains healthy.

Projected Ending Reserves

Fund	June 30, 2012 Projected	FY 2013 Projected Revenues	FY 2013 Adopted Expenditures**	June 30, 2013 Projected	Projected % Change in Reserves During FY 2013
General Fund	\$ 21,340,447	\$ 45,036,453	\$ 44,949,355	\$ 21,427,544	0.41%
Capital Funds					
Capital Projects Fund	8,520,208	23,769,690	26,814,915	5,474,983	-35.74%
Capital Equipment	4,053,006	4,881,738	7,823,477	1,111,267	-72.58%
Optional One Cent #14 Sales Tax	14,022,169	15,021,200	21,111,916	7,931,453	-43.44%
Optional One Cent #13 Sales Tax	16,205,402	37,200	3,166,955	13,075,647	-19.31%
American Recovery Act	(41,032)	142,821	101,789	-	-100.00%
Enterprise Funds					
Water	10,279,164	16,058,961	16,718,412	9,619,713	-6.42%
Water Treatment Plant	-	2,534,410	2,534,410	(0)	
Sewer	3,955,796	4,728,332	5,044,977	3,639,151	-8.00%
Wastewater Treatment Plant	4,222,296	8,396,824	9,267,392	3,351,728	-20.62%
Refuse Collection	4,960,918	5,534,223	5,354,493	5,140,648	3.62%
Balefill	3,995,834	6,172,308	4,818,423	5,349,719	33.88%
Aquatics	-	1,049,636	1,049,636	(0)	0.00%
Golf Course	66,471	861,814	925,551	2,734	-95.89%
Ice Arena	22,003	489,277	489,277	22,003	0.00%
Casper Recreation Center	107,959	1,139,165	1,139,165	107,959	0.00%
Hogadon	118,446	730,901	835,823	13,524	-88.58%
Casper Events Center	68,733	2,868,686	2,868,686	68,733	0.00%
Parking Lots	533,180	28,500	17,925	543,755	1.98%
LifeSteps Campus	\$ -	\$ -	\$ -	\$ -	

** FY 2013 Adopted Expenditures adjusted for depreciation and other non-cash expenses.

Projected Ending Reserves

Fund	June 30, 2012 Projected	FY 2013 Projected Revenues	FY 2013 Adopted Expenditures**	June 30, 2013 Projected	Projected % Change in Reserves During FY 2013
Special Revenue Funds					
Weed & Pest Control	\$ 175,562	\$ 500,000	\$ 671,203	\$ 4,359	-97.52%
Redevelopment Loan Fund	255,017	319,809	308,224	266,602	4.54%
Transit Services	-	1,472,481	1,472,481	-	
Police Grants	128,654	269,363	270,363	127,654	-0.78%
Special Fire Assistance	60,978	110,000	110,000	60,978	0.00%
Revolving Land Fund	1,134,487	7,450	1,101,500	40,437	-96.44%
Community Development Block Grant	77,068	346,617	346,617	77,068	
MPO	36,805	1,753,150	1,753,150	36,805	0.00%
Debt Services Funds					
Special Assessments	1,951,176	39,300	1,450	1,989,026	1.94%
Internal Services Funds					
Central Garage	1,331,969	3,248,031	3,509,118	1,070,882	-19.60%
City Campus Fund	15,910	326,373	326,373	15,910	0.00%
Information Technology & GIS	30,404	1,345,654	1,345,654	30,404	0.00%
Buildings & Grounds	50,746	1,214,080	1,214,080	50,746	0.00%
Property & Liability Insurance	1,011,666	2,458,805	2,458,805	1,011,666	0.00%
Trust & Agency Funds					
Perpetual Care	30,047,079	2,744,415	2,982,072	29,809,422	-0.79%
Metro Animal Control	285,618	1,036,085	1,006,085	315,618	10.50%
Public Safety Communications	1,216,750	2,272,508	2,372,858	1,116,400	-8.25%
Health Insurance	\$ 5,508,561	\$ 7,712,893	\$ 7,705,696	\$ 5,515,758	0.13%
Total - All Funds	135,749,450	166,659,153	183,988,306	118,420,297	-12.77%

** FY 2013 Adopted Expenditures adjusted for depreciation and other non-cash expenses.

Debt Summary

Outstanding Debt by Type

FY 2001-FY 2013

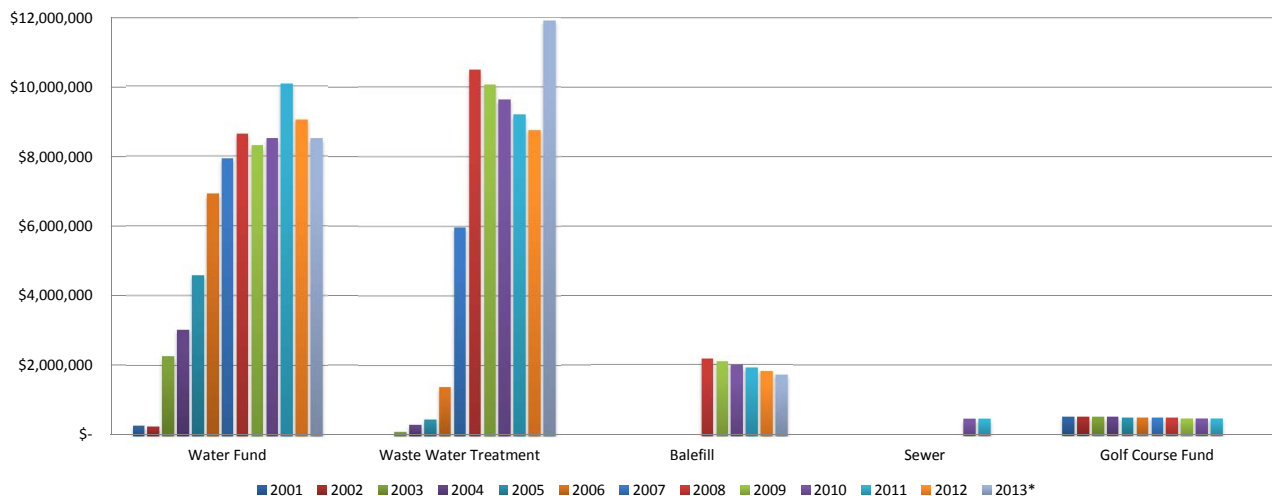
At End of Fiscal Year	Business-Type Activities					Total Primary Government
	Water Fund	Waste Water Treatment	Balefill	Sewer	Golf Course Fund	
2001	\$ 295,406	\$ -	\$ -	\$ -	\$ 529,754	\$ 825,160
2002	282,941	-	-	-	524,939	807,880
2003	2,274,167	127,738	-	-	519,931	2,921,836
2004	3,036,832	325,767	-	-	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	9,050,460	8,774,447	1,830,371	-	-	19,655,277
2013*	\$ 8,520,786	\$ 11,920,263	\$ 1,735,958	\$ -	\$ -	\$ 22,177,007

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

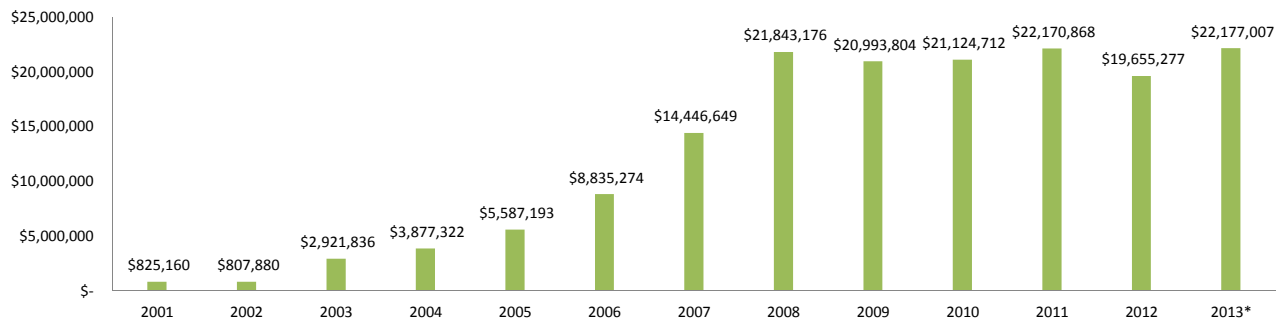
All outstanding debts shown are as of the last day of each fiscal year (June 30).

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

**Debt Changes in Enterprise Operations
FY 2001 to 2013**



**Total City Debts- All Enterprise Operations Combined
Casper Has No General Obligation Debt
FY 2001 to FY 2013**



Outstanding Debt by Type

Outstanding Debt Amounts as of 6/30/12
Projected & Unaudited

		During FY 2013						
Fund	Lender	Principal Payment Amount	Interest Payment Amount	Total Payment Amount	Amount Outstanding as of 6/30/13	Payment Frequency	Rate	Last Payment Date
Water	SLIB	73,376	22,845	96,221	840,425	Annual	2.50%	10/1/2022
Water	SLIB	68,119	28,102	96,221	1,055,945	Annual	2.50%	4/1/2025
Water	SLIB	71,568	24,653	96,221	914,553	Annual	2.50%	6/1/2024
Water	SLIB	66,499	29,722	96,221	1,122,371	Annual	2.50%	9/1/2026
Water	SLIB	25,122	11,250	36,372	424,876	Annual	2.50%	8/1/2026
Water	SLIB	64,842	31,378	96,221	1,190,290	Annual	2.50%	8/1/2027
Water	SLIB	49,748	24,040	73,788	911,845	Annual	2.50%	4/1/2028
Water	SLIB ARRA	110,399	54,272	164,671	2,060,482	Annual	2.50%	4/1/2032
Balefill	SLIB	94,413	45,759	140,172	1,735,958	Annual	2.50%	4/1/2028
Waste Water Treatment Plant	SLIB	454,184	219,361	673,545	8,320,263	Annual	2.50%	12/1/2027
Waste Water Treatment Plant	SLIB****	-	-	-	3,600,000	Annual	2.50%	****
		<u>\$ 1,078,271</u>	<u>\$ 491,382</u>	<u>\$ 1,569,653</u>	<u>\$ 22,177,007</u>			

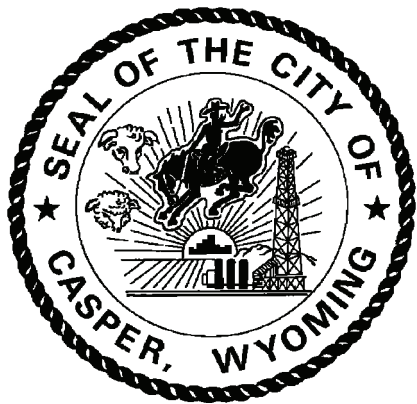
		During FY 2012						
Fund	Lender	Principal Payment Amount	Interest Payment Amount	Total Payment Amount	Amount Outstanding as of 6/30/12	Payment Frequency	Rate	Last Payment Date
Water	WWDC	\$ 641,093	\$ -	\$ 641,093	\$ -	Annual	4.00%	7/1/2032
Water	SLIB	71,586	24,635	96,221	913,801	Annual	2.50%	10/1/2022
Water	SLIB	66,458	29,763	96,221	1,124,064	Annual	2.50%	4/1/2025
Water	SLIB	69,822	26,399	96,221	986,121	Annual	2.50%	6/1/2024
Water	SLIB	64,877	31,344	96,221	1,188,871	Annual	2.50%	9/1/2026
Water	SLIB	24,509	11,863	36,372	449,998	Annual	2.50%	8/1/2026
Water	SLIB	63,261	32,960	96,221	1,255,132	Annual	2.50%	8/1/2027
Water	SLIB	48,535	25,253	73,788	961,593	Annual	2.50%	4/1/2028
Water*	SLIB ARRA*	107,706	56,965	164,671	2,170,881	Annual	2.50%	*
Sewer*	SLIB ARRA*	467,129	11,678	36,372	-	Annual	2.50%	*
Balefill	SLIB	92,110	48,062	140,172	1,830,371	Annual	2.50%	4/1/2028
Waste Water Treatment Plant	SLIB	443,106	230,439	673,545	8,774,447	Annual	2.50%	12/1/2027
Golf	WWDC	465,105	6,835	-	-	Annual	4.00%	7/1/2011
		<u>\$ 2,625,299</u>	<u>\$ 536,195</u>	<u>\$ 2,247,117</u>	<u>\$ 19,655,277</u>			

The City Council chose to pay off the Golf Course debt in FY 2012 with excess General Fund reserves during their FY 2012 budget reviews. The WWDC loan in the Water Fund and the SLIB ARRA Loan in the Sewer Fund is projected to be paid in full in FY12.

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

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

**** CWSRF Loan authorized in the amount of \$3,600,000 for the emergency power project and the bar screen replacement project, which are scheduled to be implemented in FY 2013. The loan has a 2.5% interest rate.



General Fund

General Fund Summary

General Fund Revenue

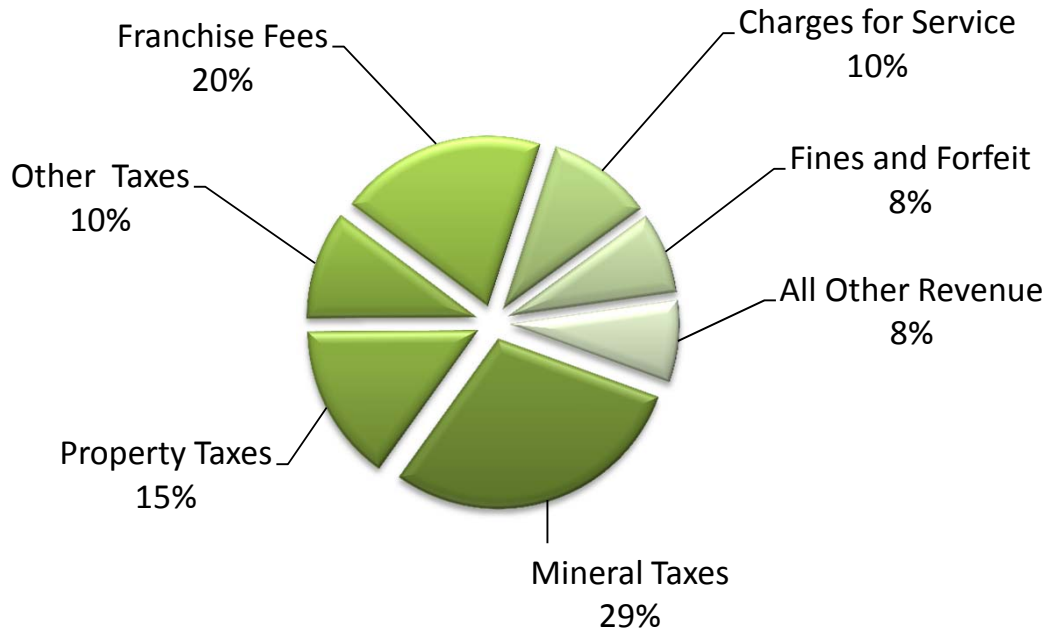
General Fund Cost Centers

General Fund Summary

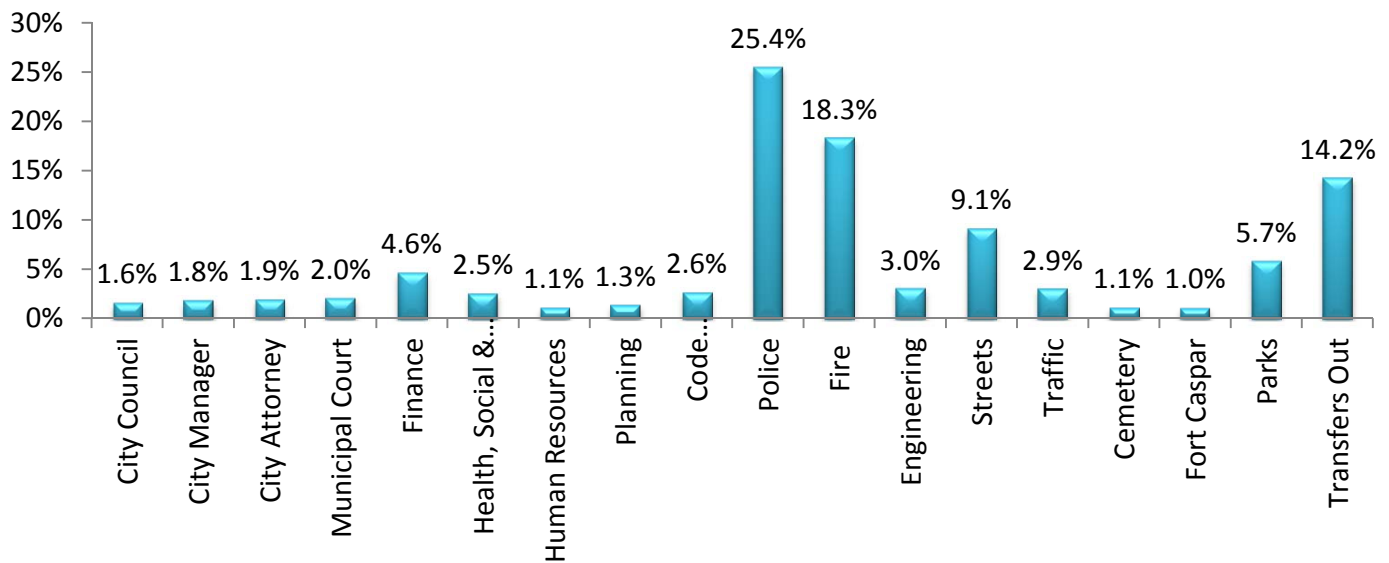
	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Mineral Taxes					
Severance	\$ 2,081,902	\$ 2,060,196	\$ 2,060,196	\$ 2,060,196	0%
Royalties	2,045,433	1,997,104	1,997,104	1,994,966	0%
Above-The -Cap	3,417,578	4,019,140	4,019,140	3,091,040	-23%
Sales & Use Tax					
General	17,617,095	17,760,000	19,700,000	20,685,000	16.5%
Food Tax Replacement	155,076	-	-	-	0%
Property Tax	3,334,759	3,627,985	3,502,689	3,650,000	1%
Auto Tax	1,082,433	1,100,000	1,163,378	1,200,000	9%
Fuel Taxes	997,412	1,085,000	902,217	933,000	-14%
Cigarette Tax	380,139	370,000	380,924	383,355	4%
Franchise Fees	3,073,888	3,141,000	3,221,656	4,814,621	53%
Licenses & Permits	1,038,770	1,132,500	1,124,746	1,166,500	3%
Intergovernmental	30,492	31,000	42,000	44,300	43%
Charges for Services	2,445,990	2,397,140	2,320,440	2,436,925	2%
Fines & Forfeitures	1,404,850	1,640,000	1,434,000	1,885,750	15%
Interest	537,013	700,000	520,000	350,000	-50%
Miscellaneous	102,087	151,700	170,800	165,800	9%
Transfers In	117,500	175,000	175,000	175,000	0%
Total Revenue	\$ 39,862,417	\$ 41,387,765	\$ 42,734,290	\$ 45,036,453	9%
Expenditures					
City Council	\$ 490,982	\$ 642,656	\$ 609,489	\$ 708,993	10%
City Manager	655,971	774,091	747,659	809,098	5%
City Attorney	633,355	795,608	696,783	837,625	5%
Municipal Court	593,709	620,519	606,287	902,896	46%
Finance	1,860,169	2,041,788	1,984,904	2,070,914	1%
Health, Social & Community	1,003,001	1,113,791	1,113,791	1,119,604	1%
Human Resources	424,527	473,877	469,152	478,567	1%
Planning	522,613	546,776	493,061	587,247	7%
Code Enforcement	1,023,198	1,145,570	1,094,507	1,161,412	1%
Police	10,109,668	10,977,509	10,637,469	11,434,912	4%
Fire	7,244,103	7,588,558	7,639,709	8,211,102	8%
Engineering	1,133,606	1,197,907	1,193,800	1,329,993	11%
Streets	3,724,484	3,975,603	3,965,640	4,075,801	3%
Traffic	1,131,475	1,263,188	1,289,678	1,318,486	4%
Cemetery	378,675	449,542	427,907	481,165	7%
Fort Caspar	432,616	447,986	441,286	459,166	2%
Parks	2,418,325	2,569,697	2,446,253	2,582,621	1%
Transfers Out	4,821,646	7,164,092	7,546,368	6,379,752	-11%
Total Expenditures	\$ 38,602,123	\$ 43,788,758	\$ 43,403,743	\$ 44,949,355	2.7%
Net Fund	\$ 1,260,294	\$ (2,400,993)	\$ (669,453)	\$ 87,098	

General Fund Summary

**General Fund Revenues by Category
FY 2013**



**General Fund Expenditures by Cost Center
FY 2013**



General Fund Summary

General Fund Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Taxes	\$ 34,185,715	\$ 35,160,425	\$ 36,947,304	\$ 38,812,178	10%
Licenses & Permits	1,038,770	1,132,500	1,124,746	1,166,500	3%
Intergovernmental	30,492	31,000	42,000	44,300	43%
Charges for Service	2,445,990	2,397,140	2,320,440	2,436,925	2%
Fines & Forfeitures	1,404,850	1,640,000	1,434,000	1,885,750	15%
Miscellaneous	639,100	851,700	690,800	515,800	-39%
Transfers In	117,500	175,000	175,000	175,000	0%
Total Revenues	\$ 39,862,417	\$ 41,387,765	\$ 42,734,290	\$ 45,036,453	9%
Expenditures					
Personnel	\$ 24,557,328	\$ 26,458,429	\$ 25,770,675	\$ 28,131,571	6%
Contractual Services	6,029,148	6,514,053	6,466,696	6,660,585	2%
Materials & Supplies	1,689,840	1,788,616	1,781,104	1,793,036	0%
Other	1,335,269	1,702,548	1,655,592	1,755,862	3%
Capital	168,892	161,020	183,308	228,550	42%
Transfers Out	4,821,646	7,164,092	7,546,368	6,379,752	-11%
Total Expenditures	\$ 38,602,123	\$ 43,788,758	\$ 43,403,743	\$ 44,949,355	3%
Net All General Fund	\$ 1,260,294	\$ (2,400,993)	\$ (669,453)	\$ 87,098	-104%

General Fund Revenues

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Taxes					
Mineral Taxes					
Mineral Severance Tax	\$ 2,081,902	\$ 2,060,196	\$ 2,060,196	\$ 2,060,196	0%
Mineral Royalties Tax	2,045,433	1,997,104	1,997,104	1,994,966	0%
Mineral Taxes - Supplemental Funding					
Mineral - Direct Distribution	3,417,578	4,019,140	4,019,140	3,091,040	-23%
Natrona County Consensus**	-	-	-	-	0%
Total Mineral Taxes	\$ 7,544,913	\$ 8,076,440	\$ 8,076,440	\$ 7,146,202	-12%
Other Taxes					
Auto Tax	\$ 1,082,433	\$ 1,100,000	\$ 1,163,378	\$ 1,200,000	9%
Cigarette Tax	380,139	370,000	380,924	383,355	4%
Sales/Use Tax	17,617,095	17,760,000	19,700,000	20,685,000	16%
Sales Tax - Food Tax Replacement	155,076	-	-	-	0%
Gasoline Tax	664,395	715,000	569,200	590,000	-17%
Special Fuels Tax	333,017	370,000	333,017	343,000	-7%
Total Other Taxes	\$ 20,232,155	\$ 20,315,000	\$ 22,146,520	\$ 23,201,355	14%
Property Taxes					
Property Tax	\$ 3,334,759	\$ 3,627,985	\$ 3,502,689	\$ 3,650,000	1%
Total Property Tax	\$ 3,334,759	\$ 3,627,985	\$ 3,502,689	\$ 3,650,000	1%
Franchise Fees					
Cable Franchise	\$ 804,068	\$ 850,000	\$ 857,825	\$ 898,800	6%
Phone Franchise	124,271	111,000	113,696	110,000	-1%
Electricity Franchise	1,513,930	1,550,000	1,618,541	1,669,592	8%
Natural Gas Franchise	631,619	630,000	631,595	634,951	1%
Utility Funds - PILT & Franchise	-	-	-	1,501,277	100%
Total Franchise Fees	\$ 3,073,888	\$ 3,141,000	\$ 3,221,656	\$ 4,814,621	53%
Total Taxes	\$ 34,185,715	\$ 35,160,425	\$ 36,947,304	\$ 38,812,178	10%
Licenses					
Liquor Licenses	\$ 137,977	\$ 140,000	\$ 134,746	\$ 132,500	-5%
Health Licenses	39,364	36,000	39,000	39,000	8%
Alarm/False Alarms	29,490	30,000	25,000	25,000	-17%
Other Licenses	23,687	23,500	21,000	23,500	0%
Contractor Licenses	37,753	35,000	35,000	35,000	0%
Electrician Licenses	18,741	17,000	17,500	17,500	3%
Plumber Licenses	12,283	12,000	12,000	12,000	0%
Total Licenses	\$ 299,295	\$ 293,500	\$ 284,246	\$ 284,500	-3%
Permits					
Building Permits	\$ 471,150	\$ 600,000	\$ 600,000	\$ 630,000	5%
Electrical Permits	107,882	100,000	100,000	105,000	5%
Mechanical Permits	53,662	50,000	50,000	52,500	5%
Plumbing Permits	93,155	75,000	75,000	78,750	5%
Other Permits	7,326	10,000	10,000	10,500	5%
Sidewalk & Curb Cuts Permit	6,300	4,000	5,500	5,250	31%
Total Permits	\$ 739,475	\$ 839,000	\$ 840,500	\$ 882,000	5%
Total License & Permits	\$ 1,038,770	\$ 1,132,500	\$ 1,124,746	\$ 1,166,500	3%

General Fund Revenues

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Intergovernmental Revenue					
WYDOT I-25	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0%
Intergovernmental User Charges	10,492	11,000	22,000	24,300	121%
Total Intergovernmental	\$ 30,492	\$ 31,000	\$ 42,000	\$ 44,300	43%
Charges for Services					
Planning & Community Development					
Rental Fees	\$ 4,460	\$ 4,100	\$ 4,100	\$ 4,100	0%
Plan Checking Fees	173,085	175,000	150,000	150,000	-14%
Zoning/Subdivision	23,842	20,000	20,000	20,000	0%
C.A.T.C. Building Rent	8,461	8,450	8,450	8,450	0%
Weed/Litter Abatement	9,921	10,000	7,500	7,500	-25%
Building Inspection	115,922	85,000	79,000	119,000	40%
Total Planning & Comm. Dev	\$ 335,691	\$ 302,550	\$ 269,050	\$ 309,050	2%
Ft. Caspar & Other					
Ft. Caspar Admissions	\$ 24,229	\$ 25,000	\$ 21,000	\$ 21,000	-16%
Ft. Caspar Building Rent	2,835	3,000	1,300	1,300	-57%
Ft. Caspar Concessions	54,406	60,000	50,000	50,000	-17%
Contributions - Fort Educator	37,610	36,000	36,000	36,000	0%
Cemetery Fees	101,709	90,000	85,000	100,000	11%
NCSD #1 Crossing Guards	20,000	20,000	20,000	20,000	0%
Total Ft. Caspar & Other	\$ 240,789	\$ 234,000	\$ 213,300	\$ 228,300	-2%
Interdepartmental					
Administrative Fees	\$ 101,141	\$ 94,396	\$ 94,396	\$ 59,047	-37%
Interdepartmental Charges	1,536,976	1,541,594	1,541,594	1,608,428	4%
Total Interdepartmental	\$ 1,638,117	\$ 1,635,990	\$ 1,635,990	\$ 1,667,475	2%
Public Safety Fees					
Police Contract Wages	\$ 26,759	\$ 18,500	\$ 30,000	\$ 60,000	224%
Police Accident Reports	4,628	6,000	3,500	3,500	-42%
Police VIN	18,895	18,000	20,000	20,000	11%
Police Miscellaneous	21,969	35,000	13,500	13,500	-61%
Police NCSD #1 Officer	105,000	105,000	105,000	105,000	0%
Police Restitution Fines	47	100	100	100	0%
Police - DCI	54,095	42,000	30,000	30,000	-29%
Total Public Safety Fees	\$ 231,393	\$ 224,600	\$ 202,100	\$ 232,100	3%
Total Charges For Services	\$ 2,445,990	\$ 2,397,140	\$ 2,320,440	\$ 2,436,925	2%

General Fund Revenues

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Fines & Forfeitures					
Court Fines and Forfeitures	\$ 1,245,856	\$ 1,500,000	\$ 1,300,000	\$ 1,748,750	17%
Court Costs	57,926	70,000	65,000	68,000	-3%
Parking Fines	98,225	65,000	65,000	65,000	0%
Court Appointed Attorney	2,843	5,000	4,000	4,000	-20%
Total Fines & Forfeitures	\$ 1,404,850	\$ 1,640,000	\$ 1,434,000	\$ 1,885,750	15%
Miscellaneous					
Interest On Investments	\$ 537,013	\$ 700,000	\$ 520,000	\$ 350,000	-50%
Interest Penalty	2,031	1,700	800	800	-53%
Gain/Loss On Investments	9,808	-	-	-	0%
AMOCO Reimbursements	-	50,000	50,000	45,000	-10%
Workers Comp Reimbursements	-	-	20,000	20,000	100%
Miscellaneous	90,248	100,000	100,000	100,000	0%
Total Miscellaneous	\$ 639,100	\$ 851,700	\$ 690,800	\$ 515,800	-39%
Transfers In					
Transfers In 1% Sales Tax- #13	117,500	-	-	-	0%
Transfers In 1% Sales Tax- #14	-	175,000	175,000	175,000	0%
Total Transfers In	\$ 117,500	\$ 175,000	\$ 175,000	\$ 175,000	0%
Total Revenue	\$ 39,862,417	\$ 41,387,765	\$ 42,734,290	\$ 45,036,453	9%

Revenue increase from previous year budget \$ 3,648,688

General Fund Revenue Analysis by Major Categories

MINERAL TAXES

Projected FY 13 Revenue Amount: \$ 7,146,202

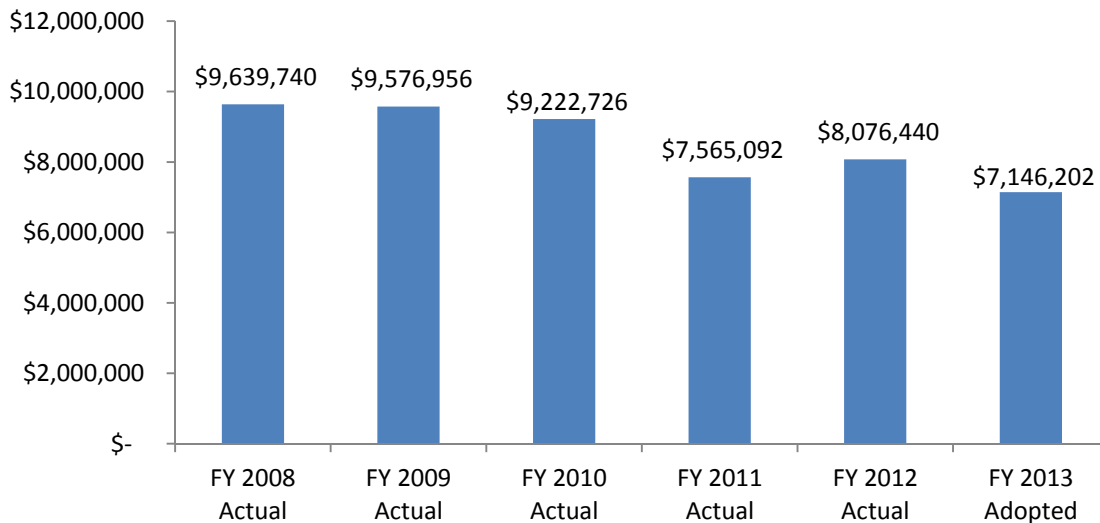
Trend: Decreased due to legislative change in Above-The-Cap allocation for FY 2013 and FY 2014 biennium.

% Change in Category from FY 2012 Budget to FY 2013: -12%.

Explanation of Major Items: The amount of Mineral Taxes distributed to local governments is set by the Wyoming state legislature. These taxes now represent 17% of total General Fund revenue, down from 20% for FY 2012.

Information on the Federal Mineral Royalty and Federal Severance Taxes distribution is provided by the Wyoming Association of Municipalities. This revenue is allocated according to population, and Casper's share of Natrona County's total decreased despite population growth due to a decline in the share of Natrona County's population in the 2010 Census.

Mineral Taxes, All Types Combined



Above-The-Cap funding is set by the General Government Appropriations bill by the Wyoming Legislature for two year periods, with the current allocation covering FY 2013 and FY 2014. This information is provided to the City of Casper by the Office of State Lands and Investments. Please note that this revenue was cut by the Wyoming legislature by 23% for FY 2013. Additionally, for the FY 2013-14 biennium the Wyoming legislature adopted the following requirement for Above-The-Cap:

“It is the intent of the legislature that the funds distributed under this section shall be expended for one-time needs or for equipment or other purchases of limited duration. The funds are not to be used for recurring expenditures such as salary adjustments, additional personnel or payment of recurring expenses such as utilities.”

Source: Original Senate File NO. 0001
 Enrolled Act NO. 29
 SENATE SIXTY-FIRST LEGISLATURE OF THE STATE OF WYOMING 2012
 BUDGET SESSION
 Section 323.
 [LOCAL GOVERNMENT DISTRIBUTIONS]
 [COUNTY REVENUE CHALLENGED ALLOCATIONS]
 Paragraph (g)

To comply with this requirement, the FY 2013 budget reflects the following General Fund uses of the Above-The-Cap funding:

FY 13 General Fund - Above-The-Cap Section G Allocation			
<u>Revenues</u>	<u>Other One-Time</u>	<u>Capital</u>	<u>First Round Services</u>
<u>Expenditures</u>			
City Council	\$ 115,500	\$ 25,000	\$
City Manager	50,000	11,500	
City Attorney		2,050	
Municipal Court		5,000	
Finance	20,000	8,000	
Health, Social & Community			
Total			1,117,604
Less 1% CAP Funding			(175,000)
Human Resources		3,500	
Program & Projects	30,000		
Planning		6,250	
Program & Projects	7,500		
Code Enforcement		5,000	
Program & Projects	5,000		
Police		35,000	
Fire		40,000	
Engineering		21,000	
Streets		9,000	
Traffic		8,000	
Cemetery		27,000	
Fort Caspar		9,500	
Parks		8,000	
Transfers Out			
Other Funds' Subsidies			195,359
Utility Enterprise Funds			1,501,277
Total Expenditures	\$ 228,000	\$ 223,800	\$ 2,639,240
Total	\$ 3,091,040		
FY 2013 Above-The-Cap Funding	<u>3,091,040</u>		
Under (Over) Allocated	-		

SALES AND OTHER TAXES

Projected FY 13 Revenue Amount: \$23,201,355

Trend: Increasing in FY 2011 and 2012.

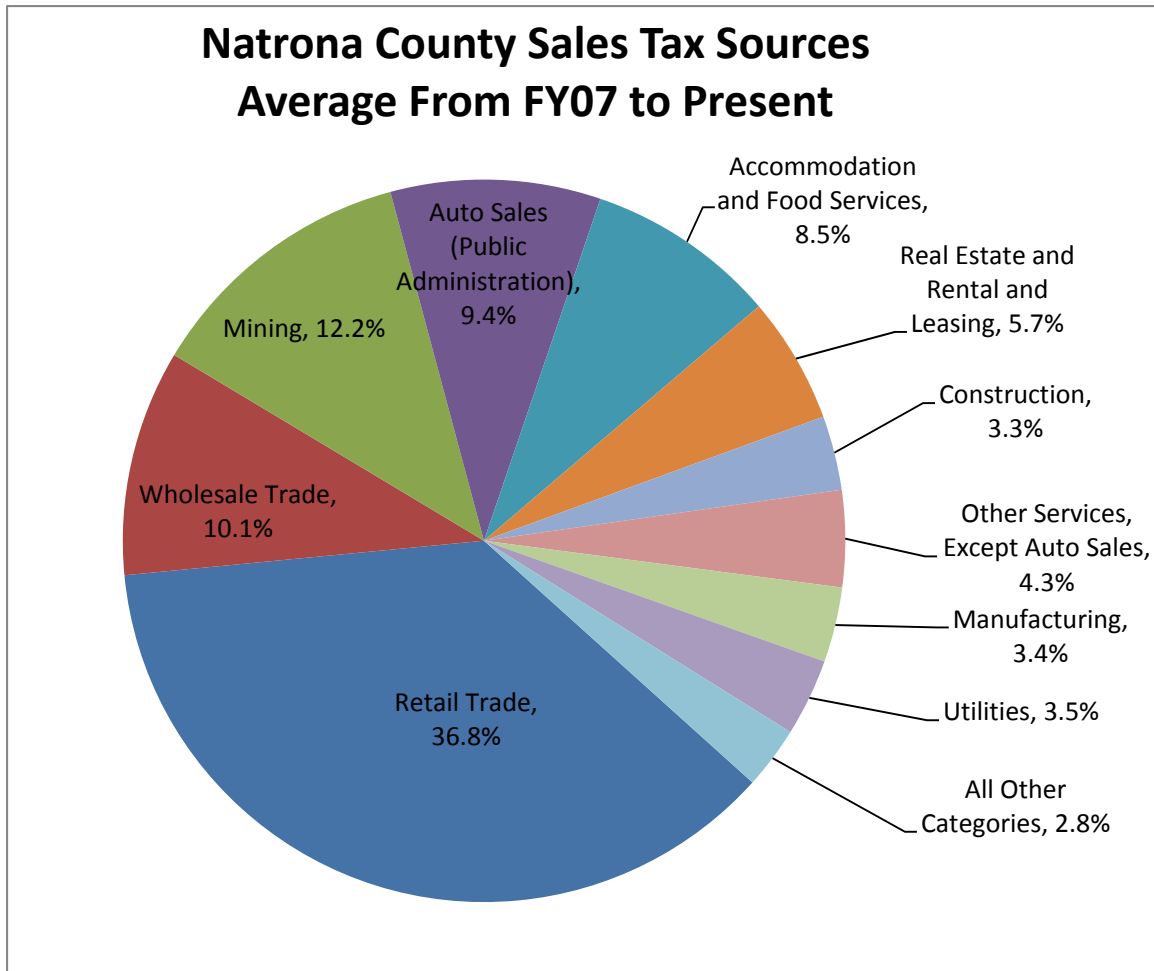
% Change in Category from FY 2012 Budget to FY 2013: 14%

Explanation of Major Items: This category of taxes tends to be elastic with activity in the economy. As sales increase, these revenues tend to increase as well. These taxes represent 53% of General Fund revenue.

Even with food sales exempted, the City had seen strong growth in sales tax since the FY 2008 – 2010 economic decline. However, during FY 2010 revenues declined by 21.5% from the actual amount received in FY 2009. Sales tax receipts appear to have stabilized at this new lower level for about a year, and have recovered in FY 2011.

As the national recession became more severe, relying on traditional trend-based models for revenue projection became more difficult. These models do not work well during periods of rapid changes as 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 and 2012 actual revenues, local conditions, and anecdotal information of whether the economy will continue to decline, will be flat, or will slightly increase. The revenue projection for FY 2012 sales tax is based on an increase (5%) over the actual revenue levels projected for FY 2012.

The Auto Tax is projected to increase 9%, reflective of a strengthening economy. Cigarette Tax, Gasoline Tax, and Special Fuels tax are all forecasted to have flat revenue growth due to diminished activity that takes into account estimates for FY 2012 year-end revenues. These revenues possibly correspond with overall decreased consumption of fuels and cigarettes.

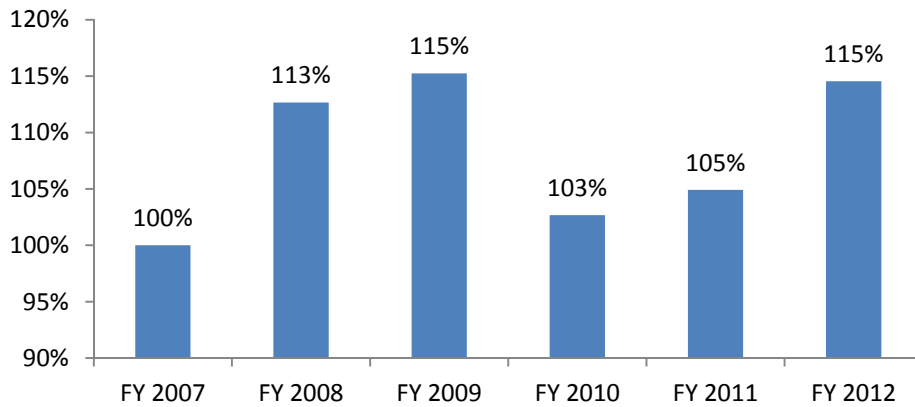


As shown in the pie chart on the previous page, the five largest sources of sales tax are retail trade, mining, accommodation and food service, wholesale trade, and public administration.

Overall sales tax collections have continued to recover from the FY 2010 low when collections dropped \$4.3 million, or 2.1%, from FY 2009 actual receipts due to the economic recession. Since FY 2010, and including projected FY 2013 revenues, total sales tax revenue has been increasing at approximately 12% per year.

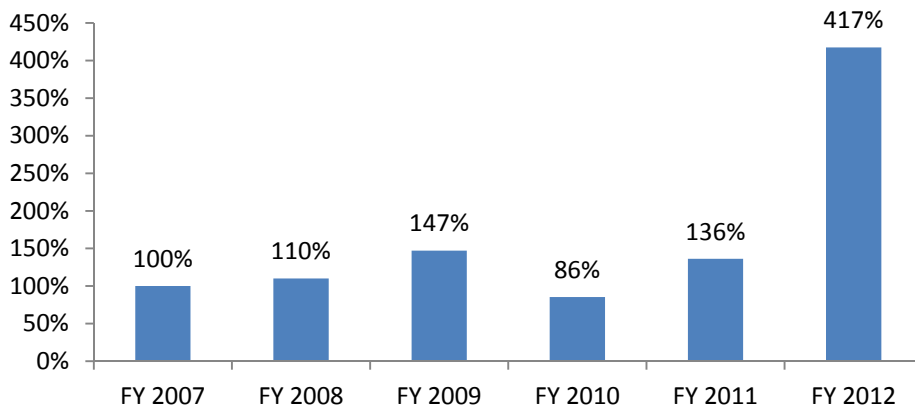
The top five sales tax sectors have been tracked against FY 2007 receipts. FY 2007 was chosen as a base year due to the changes, including the elimination of sales tax on food and the 2010 census. As compared to FY 2007, sales taxes have recovered, increasing 9%.

RETAIL TRADE SALES TAXES with FY 2007 as base year



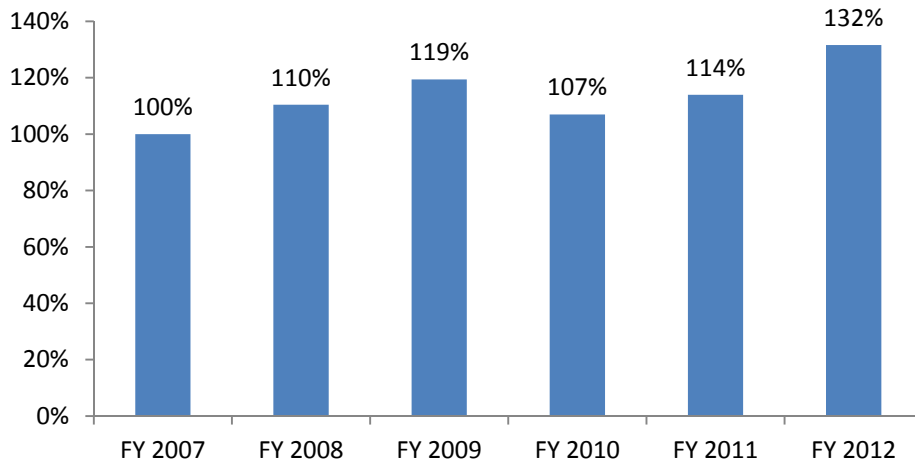
Mining related sales taxes have been a very large source of sales tax growth since both FY 2007 and FY 2010, the highest year for total sales tax collections. In 2012, mining-generated sales tax revenue increased 417% over 2007 levels.

MINING SALES TAXES with FY 2007 as base year



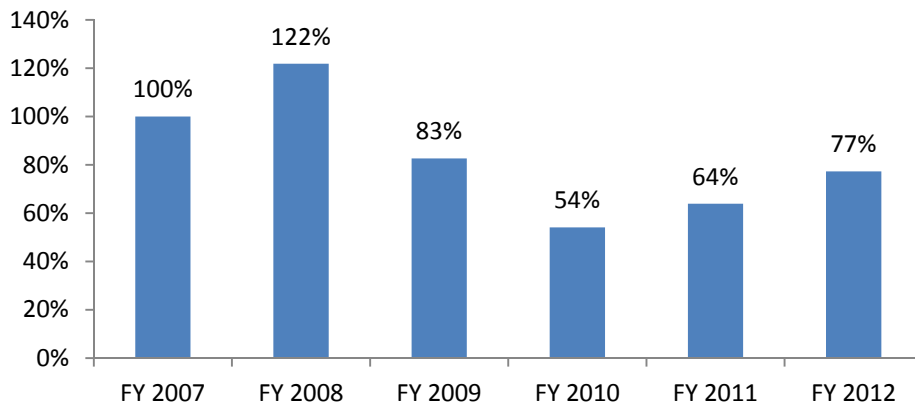
Accommodation and food services sales taxes have increased an average of 13% since FY 2007.

ACCOMODATION AND FOOD SERVICES SALES TAXES with FY 2007 as base year



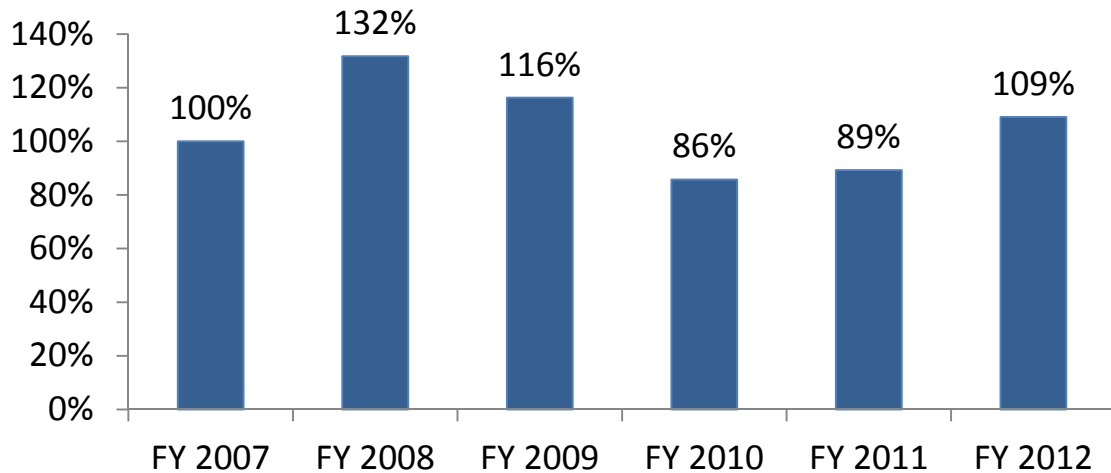
Wholesale trade, which is mostly related wholesale purchases for energy industry activity, has not recovered. While this revenue has recovered from FY 2010 levels, this revenue appears to have been impacted by a shift to leasing rather than buying heavy equipment, and also by some of those major sales occurring outside of Natrona County.

WHOLESALE TRADE SALES TAXES with FY 2007 as base year



The public administration category, which is based on sales tax on autos and vehicles paid to the County, is up an average 3% since 2007 but remains down from the high of FY 2008.

AUTO SALES TAXES (PUBLIC ADMIN) Fiscal Year to Date (June) with FY 2007 as base year



Additionally, the Real Estate, Rental & Leasing sector, which includes equipment leasing, is appearing to have growth due to increase equipment leasing.

PROPERTY TAXES

Projected FY 13 Revenue Amount: \$ 3,650,000

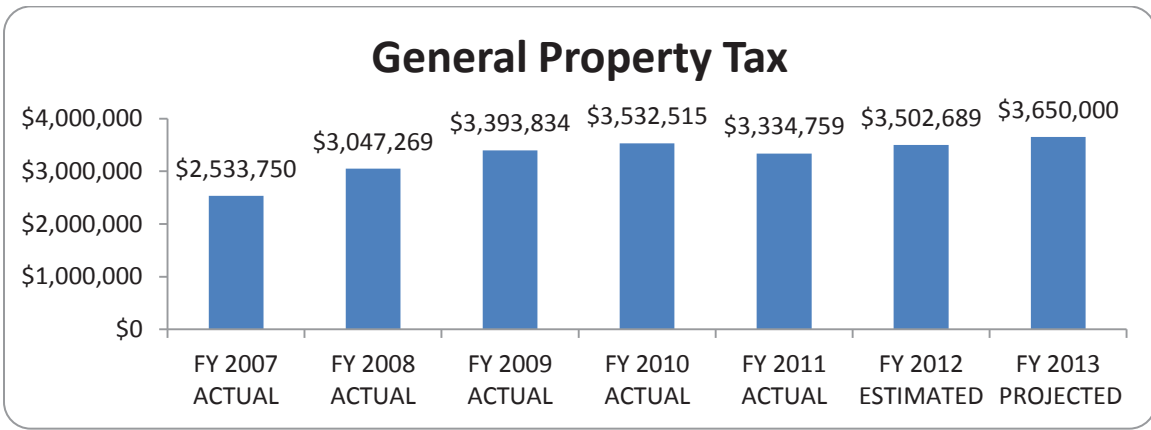
Trend: Increasing at a slow rate

% Change in Category from FY 2012 Budget to FY 2013: 1%

Explanation of Major Items: This category of taxes tends to be traditionally relatively stable and represents 8% of General Fund revenue. However, in FY 2008 and FY 2009, this category had large percentage increases due to development in area and property value increases. This can be tied to both increases in value of existing property and new property developments coming onto the property tax rolls. FY 2010 and FY 2011, with FY 2010 actually decreasing, had low percentage increases despite some continued development due to valuation declines. FY 2013 is projected to have a 1% increase.

Due to continued property development coming onto the taxable rolls during FY 2013, general property taxes were forecasted to increase by 4% over the FY 2012 estimated revenues.

Added to this revenue source are new Payments-In-Lieu-Of-Taxes charged to the City's utility enterprise funds. This is being done to comply with State Legislature restriction on the use of Above-The-Cap mineral funding (see Mineral Tax section above).



FRANCHISE FEES

Projected FY 13 Revenue Amount: \$ 3,313,344

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

% Change in Category from FY 2011 Budget to FY 2012 Proposed: 3%

Explanation of Major Items: Together, franchise fees represent 8% of General Fund revenue.

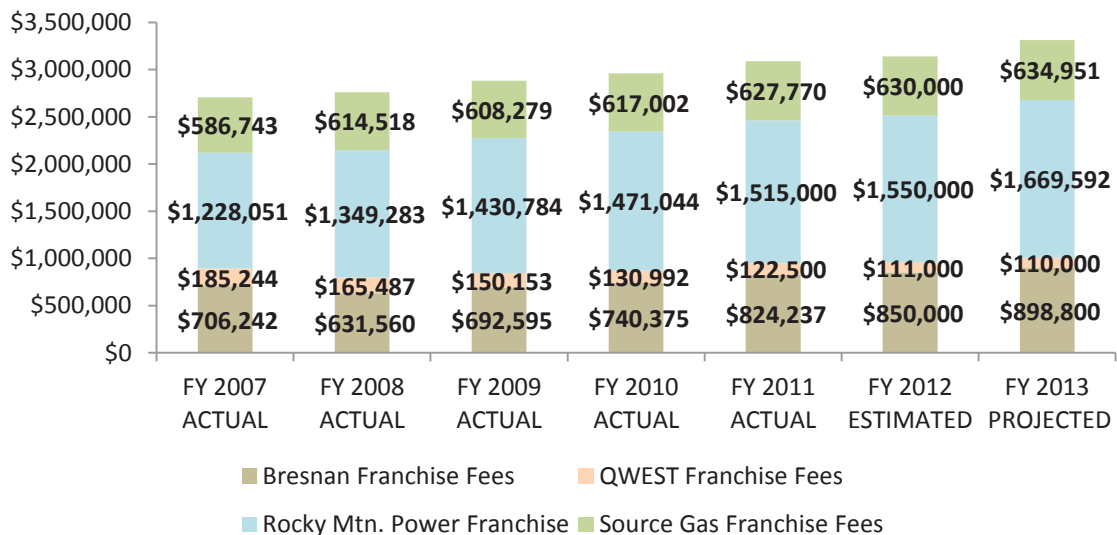
Phone franchise fees have declined an average of six percent a year since FY 2005. These continued declines have impacted the franchise fee category's performance.

Source Gas franchise fees are based on the number of the therms sold rather than the price per therm, and varies with usage dependent on weather and temperature conditions.

The increases in the cable and electricity franchise fees have offset the weakness in the phone and natural gas franchise fee revenues.

Added to this revenue source are new franchise fees charged the City's utility enterprise funds. This is being done to comply with the State Legislature restriction on the use of Above-The-Cap mineral funding (see Mineral Tax section above).

External Franchise Fees



LICENSES

Projected FY 13 Revenue Amount: \$ 284,500

Trend: Decreased due to revision of Bar & Grill Liquor License Fees and a slowdown of Alarm License fees.

% Change in Category from FY 2012 Budget to FY 2013: -3%

Explanation of Major Items: 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 less than 1% of General Fund revenues.

The primary decreases are in liquor licenses and alarm licensing. The reduction in the fee for Bar & Grill Licenses is expected to decrease total liquor license revenue by 5%. In FY 2011 there was significant marketing done by home alarm companies. Since that upsurge in alarm license revenue, there appear to have been several customers drop their service.

PERMITS

Projected FY 13 Revenue Amount: \$ 882,000

Trend: Increasing after a sharp drop during FY 2011

% Change in Category from FY 2012 Budget to FY 2013 Proposed: 5%

Explanation of Major Items: 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 a few major projects currently planned for FY 2013. These revenue estimates were based on information provided by personnel in the building inspection division.

CHARGES FOR SERVICE

Projected FY 13 Revenue Amount: \$ 2,436,925

Trend: Flat

% Change in Category from FY 2012 Budget to FY 2013: 2%

Explanation of Major Items: Changes for individual items in service varies for FY 2013, with total revenue increasing based on the FY 2013 estimates.

Charges for service represent 5% of General Fund revenues.

FINES AND FORFEITURES

Projected FY 13 Revenue Amount: \$ 1,885,750

Trend: Increasing

% Change in Category from FY 2013 Budget to FY 2013: 15%

Explanation of Major Items: The revenue type "Fines and Forfeitures" increased an estimated 20% during FY 2010. This revenue item was driven by increases to the municipal fine and bond schedule by the Municipal judges near the end of FY 2009. This increased revenue level was not maintained due to a reduction in the number of citations issued and a slowdown in the pace of payments made by defendants. The additional Police Staff for FY 2013 and a revision in credit terms should increase this revenue.

Parking Fine revenue appears to have leveled off after a surge due to enhanced collection efforts implemented in FY 2010.

Fines and Forfeitures represent 4% of General Fund revenues.

MISCELLANEOUS

Projected FY 13 Revenue Amount: \$ 515,800

Trend: Negative growth in the short-term continues due to low interest rates.

% Change in Category from FY 2012 Budget to FY 2013: -39%

Explanation of Major Items: The largest revenue source in this group is interest income, which represents 68% of this category.

Miscellaneous revenue sources represent 1% of General Fund revenues.

TRANSFERS IN

Projected FY 13 Revenue Amount: \$ 175,000

Trend: A four year increase starting FY 2012 will reflect the increase approved in the 1% #14 sales tax community groups funding process. This process increased the Community Action Partnership allocation from \$87,500 to \$175,000.

% Change in Category from FY 2012 Budget to FY 2013: 0%

Explanation of Major Items: 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.

Transfers In represents less than 1% of General Fund revenues.

General Fund Cost Centers

City Council
City Manager
City Attorney
Municipal Court
Finance
Human Resources
Health, Social, and 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 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
City Council Members	9	9	9	9
Total	9	9	9	9
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

City Council Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenditures					
Personnel	\$ 82,449	\$ 87,104	\$ 89,800	\$ 97,300	12%
Contractual Services	106,942	122,089	117,689	119,193	-2%
Materials & Supplies	936	2,000	1,500	2,000	0%
Other	294,996	426,463	395,500	465,500	9%
Capital	5,659	5,000	5,000	25,000	400%
Total Expenditures	\$ 490,982	\$ 642,656	\$ 609,489	\$ 708,993	10%

City Council

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 76,250	\$ 80,000	\$ 83,000	\$ 90,000	13%
Total Salaries & Wages	\$ 76,250	\$ 80,000	\$ 83,000	\$ 90,000	13%
Benefits					
FICA/Medicare Tax	\$ 5,758	\$ 6,104	\$ 5,800	\$ 6,300	3%
Workers' Compensation	441	1,000	1,000	1,000	0%
Total Benefits	\$ 6,199	\$ 7,104	\$ 6,800	\$ 7,300	3%
Total Personnel	\$ 82,449	\$ 87,104	\$ 89,800	\$ 97,300	12%
Contractual Services					
Elections	\$ 2,000	\$ -	\$ -	\$ 5,000	100%
Survey Services	-	12,000	10,600	-	-100%
Insurance & Bonds	2,637	2,089	2,089	2,193	5%
Telecommunications	1,244	1,500	1,500	1,500	0%
Postage/Shipping	532	500	500	500	0%
Advertising	37,003	35,000	32,000	35,000	0%
Printing/Reproduction	5,829	8,000	6,000	8,000	0%
Travel & Training	15,050	15,000	13,000	15,000	0%
Other Contractual	-	5,000	5,000	5,000	0%
Association Dues	42,647	43,000	47,000	47,000	9%
Total Contractual Services	\$ 106,942	\$ 122,089	\$ 117,689	\$ 119,193	-2%
Materials & Supplies					
Office Supplies	\$ 530	\$ 1,000	\$ 1,000	\$ 1,000	0%
Books, Periodicals, Maps	406	500	500	500	0%
Awards	-	500	-	500	0%
Total Materials & Supplies	\$ 936	\$ 2,000	\$ 1,500	\$ 2,000	0%
Other Expenses					
Programs & Projects	\$ 17,636	\$ 34,263	\$ 25,000	\$ 25,000	-27%
FY13 Salary & Wage Adjustments	-	-	-	-	0%
80/20 Health Insurance Adjustment	-	-	-	-	0%
Council Goals	227,360	341,700	320,000	350,000	2%
Downtown Façade Program	-	-	-	40,000	100%
National Development Council	10,000	10,000	10,000	10,000	0%
CNFR	40,000	40,500	40,500	40,500	0%
Total Other Expenses	\$ 294,996	\$ 426,463	\$ 395,500	\$ 465,500	9%
Capital - New					
Technologies	\$ 5,659	\$ 5,000	\$ 5,000	\$ 25,000	400%
Total Capital - New	\$ 5,659	\$ 5,000	\$ 5,000	\$ 25,000	400%
Total Expenses	\$ 490,982	\$ 642,656	\$ 609,489	\$ 708,993	10%

City Manager

Mission: 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.

Goal: Council Packet Process

Reduce the amount of time required to produce the regular and work session packets.

Objectives:

Reg Agenda - Amendments after Publish

Amend no more than 1% of agenda items after the agenda has been published and delivered to the City Council.

Reg Agenda - Items to Mgr On Time

Receive 90% of the Council Agenda items in the proper format with all attachments by 12:00 noon on the Wednesday prior to the regular Council meeting date.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Reg Agenda - Amendments after Publish	1%	2%	9%	1%	0	483.19 %	1%
Reg Agenda - Changes after Mgr Meeting	13%	12%	14%	5%	0	5.99%	5%
Reg Agenda - Items to Attny On Time	94%	94%	93%	90%	0	-1.04%	90%
Reg Agenda - Items to Mgr On Time	85%	83%	77%	90%	0	-10.11%	90%
Reg Agenda - Revisions or Attachments Required	26%	25%	28%	10%	0	6.77%	10%
WS Agenda - Amendments After Publish	6%	4%	10%	1%	0	56.10%	1%
WS Agenda - Changes after Mgr Meeting	3%	3%	4%	1%	0	9.88%	1%
WS Agenda - Items to Mgr On Time	97%	97%	87%	95%	0	-9.82%	95%

City Manager

Highlights for FY 2013:

One full-time position is proposed to be added to this cost center. The new Special Projects Coordinator will assist with all the various projects handled by the City Manager's Office.

City Manager

City Manager Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Administrative Analyst	1	1	1	1
Administrative Secretary	1	1	1	1
Assistant City Manager	1	1	1	1
City Manager	1	1	1	1
Exec Secretary/ Laserfiche Administrator	1	1	1	1
Special Projects Coordinator	-	-	-	1
Total	5	5	5	6

The personnel budget for FY 2010 also included a contractual position for a special projects coordinator that was eliminated for FY 2011.

Part Time Employees (Budget)	\$	-	\$	-	\$	20,000	\$	8,000
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City Manager Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenditures					
Personnel	\$ 614,206	\$ 645,756	\$ 637,962	\$ 697,752	8%
Contractual Services	23,718	45,797	37,697	36,846	-20%
Materials & Supplies	2,492	3,500	3,000	3,000	-14%
Other	9,092	68,538	60,000	60,000	-12%
Capital	6,463	10,500	9,000	11,500	10%
Total Expenditures	\$ 655,971	\$ 774,091	\$ 747,659	\$ 809,098	5%

City Manager

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 376,733	\$ 462,425	\$ 439,961	\$ 507,986	10%
Part Time	-	20,000	20,000	8,000	-60%
Overtime	2,740	3,000	3,500	4,000	33%
Total Salaries & Wages	\$ 379,473	\$ 485,425	\$ 463,461	\$ 519,986	7%
Other Pay					
Contractual Pay	\$ 68,514	\$ -	\$ -	\$ -	0%
Disability Leave Buy-Back	4,901	8,000	3,692	4,000	-50%
Accrued Leave Pay-off	20,022	-	-	-	
Other Allowances	765	1,020	1,020	1,020	0%
Total Other Pay	\$ 94,202	\$ 9,020	\$ 4,712	\$ 5,020	-44%
Benefits					
Health Insurance	\$ 49,572	\$ 52,837	\$ 52,837	\$ 44,763	-15%
Other Insurance Benefits	3,813	3,231	3,231	3,574	11%
FICA/Medicare Tax	30,209	37,826	35,800	40,162	6%
Retirement Contributions	49,919	45,996	30,000	35,772	-22%
Workers' Compensation	7,018	11,421	11,421	7,471	-35%
Deferred Compensation	-	-	36,500	41,004	100%
Total Benefits	\$ 140,531	\$ 151,311	\$ 169,789	\$ 172,746	14%
Total Personnel	\$ 614,206	\$ 645,756	\$ 637,962	\$ 697,752	8%
Contractual Services					
Medical Testing Services	\$ 300	\$ 600	\$ 300	\$ 600	0%
Insurance & Bonds	5,919	8,731	8,731	10,372	19%
Telecommunications	1,239	1,500	1,500	1,500	0%
Postage/Shipping	195	500	500	500	0%
Printing/Reproduction	602	1,800	3,000	3,000	67%
Travel & Training	7,858	24,000	15,000	10,000	-58%
Interdepartmental Services	3,168	3,166	3,166	5,374	70%
Other Contractual	312	500	500	500	0%
Association Dues	4,125	5,000	5,000	5,000	0%
Total Contractual Services	\$ 23,718	\$ 45,797	\$ 37,697	\$ 36,846	-20%
Materials & Supplies					
Office Supplies	\$ 731	\$ 1,500	\$ 1,500	\$ 1,500	0%
Books, Periodicals, Maps	1,761	2,000	1,500	1,500	-25%
Total Materials & Supplies	\$ 2,492	\$ 3,500	\$ 3,000	\$ 3,000	-14%
Other Expenses					
Programs & Projects	\$ 1,522	\$ 8,200	\$ 10,000	\$ 10,000	22%
Operating Contingency	7,570	60,338	50,000	50,000	-17%
Total Other Expenses	\$ 9,092	\$ 68,538	\$ 60,000	\$ 60,000	-12%
Capital - New					
Light Equipment	\$ 433	\$ -	\$ -	\$ -	0%
Total Capital - New	\$ 433	\$ -	\$ -	\$ -	0%
Capital - Replacement					
Light Equipment	\$ -	\$ 2,500	\$ 3,000	\$ 1,500	-40%
Technologies	6,030	8,000	6,000	10,000	25%
Total Capital - Replacement	\$ 6,030	\$ 10,500	\$ 9,000	\$ 11,500	10%
Total Expenses	\$ 655,971	\$ 774,091	\$ 747,659	\$ 809,098	4.5%

City Attorney

Mission: 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.

Goal: Legal Document Management System

Develop a document management system that tracks response time of short-term and long-term projects, with the goal of improving response time to written requests for document review and legal opinions.

Objectives:

Document Review - % Within 5 Days Respond to 80% of written requests for short term document review or legal opinions within 5 working days of the receipt of the request.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Document Review - % Within 10 Days	95%	96%	91%	90%	0	-3.81%	90%
Document Review - % Within 5 Days	75%	79%	76%	80%	0	0.36%	80%

Goal: Legal Training

Increase staff's knowledge in governmental, civil rights, real estate, criminal, and employment law.

Objectives:

Legal Seminars Attended Have each attorney attend at least two seminars/ training programs in their respective areas of practice for the city, and for cross training purposes.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Legal Seminars Attended	2	5	3	8	1	50.00%	8

City Attorney

Highlights for FY 2013:

The funding for the additional staff position added to this cost center in FY 2012 has been moved from the Contractual Services - Outside Legal line item to the Personnel Section. This position is proposed to be utilized for implementation of the Alcohol Court if the new court program is authorized by the City Council.

City Attorney

City Attorney Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Assistant City Attorney I	2	1	1	2
Assistant City Attorney II	1	1	1	1
City Attorney	1	1	1	1
Deputy City Attorney	1	1	1	1
Legal Secretary	-	-	-	-
Administrative Secretary	1	1	1	1
Paralegal	1	1	1	1
Total	7	6	6	7
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

City Attorney Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenditures					
Personnel	\$ 585,719	\$ 606,835	\$ 606,213	\$ 735,492	21%
Contractual Services	26,090	162,293	67,293	78,856	-51%
Materials & Supplies	15,948	20,930	20,930	20,930	0%
Other	3,557	3,500	297	297	-92%
Capital	2,041	2,050	2,050	2,050	0%
Total Expenditures	\$ 633,355	\$ 795,608	\$ 696,783	\$ 837,625	5%

City Attorney

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 438,072	\$ 451,152	\$ 451,152	\$ 549,819	22%
Total Salaries & Wages	\$ 438,072	\$ 451,152	\$ 451,152	\$ 549,819	22%
Other Pay					
Supplemental Pay					
Disability Leave Buy-Back	\$ 1,150	\$ 1,800	\$ 1,178	\$ 1,800	0%
Other Allowances	5,400	5,400	5,400	5,400	0%
Total Other Pay	\$ 6,550	\$ 7,200	\$ 6,578	\$ 7,200	0%
Benefits					
Health Insurance	\$ 62,328	\$ 59,857	\$ 59,857	\$ 76,900	28%
Other Insurance Benefits	3,347	3,365	3,365	3,862	15%
FICA/Medicare Tax	31,927	35,064	35,064	42,610	22%
Retirement Contributions	36,955	39,691	39,691	48,025	21%
Workers' Compensation	6,540	10,506	10,506	7,076	-33%
Total Benefits	\$ 141,097	\$ 148,483	\$ 148,483	\$ 178,473	20%
Total Personnel	\$ 585,719	\$ 606,835	\$ 606,213	\$ 735,492	21%
Contractual Services					
Outside Legal	\$ 10,177	\$ 135,000	\$ 40,000	\$ 40,000	-70%
Medical Testing Services	-	300	300	300	0%
Insurance & Bonds	2,753	8,143	8,143	9,706	19%
Telecommunications	1,431	2,000	2,000	2,000	0%
Postage/Shipping	797	1,000	1,000	1,000	0%
Printing/Reproduction	1,993	1,500	1,500	1,500	0%
Travel & Training	5,242	10,000	10,000	20,000	100%
Other Contractual	1,635	2,200	2,200	2,200	0%
Association Dues	2,062	2,150	2,150	2,150	0%
Total Contractual Services	\$ 26,090	\$ 162,293	\$ 67,293	\$ 78,856	-51%
Materials & Supplies					
Office Supplies	\$ 3,560	\$ 3,430	\$ 3,430	\$ 3,430	0%
Books, Periodicals, Maps	12,388	17,500	17,500	17,500	0%
Total Materials & Supplies	\$ 15,948	\$ 20,930	\$ 20,930	\$ 20,930	0%
Other Expenses					
Principal Payments	\$ 3,228	\$ 3,500	\$ 297	\$ 297	-92%
Interest Expense	329	-	-	-	0%
Total Other Expenses	\$ 3,557	\$ 3,500	\$ 297	\$ 297	-92%
Capital					
Capital - Replacement					
Technologies	\$ 2,041	\$ 2,050	\$ 2,050	\$ 2,050	0%
Total Capital - Replacement	\$ 2,041	\$ 2,050	\$ 2,050	\$ 2,050	0%
Total Expenses	\$ 633,355	\$ 795,608	\$ 696,783	\$ 837,625	5%

Municipal Court

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

Goal: **Reduce Warrant Lag Time**

Reduce the lag time on producing failure-to-appear warrants to five days by June 2012.

Objectives:

Average Days to Produce Warrants

Reduce the average warrant production time (for Failure to Appear and Failure to Comply violations) to 5 days.

	FY 2011		FY 2012			FY 2013	
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Average Days to Produce Warrants				30			3
Warrants Issued Within 5 Days				5%			5%

Highlights for FY 2013:

There are no significant changes to this cost center for FY 2013 as presented in the Proposed Budget. However, during its review of the FY 2013 Proposed Budget, a presentation will be given to Council to consider authorize implementation of the Alcohol Court. If approved, the additional staff and operating costs will be added to the Adopted Budget.

Issues with the Court's case management software prevented data from being collected about the time it takes to issue warrants and the effort was abandoned. New case management software is being acquired that is represented to provide this kind of management date and is expected to be operational by December 2013.

Municipal Court

Municipal Court Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Court Bailiff	2	2	2	2
Court Clerk II	3	2	2	2
Customer Service Representative	2	2	2	2
Municipal Court Manager	1	1	1	1
Total	8	7	7	7
Part Time Employees (Budget)	\$ 104,520	\$ 103,928	\$ 104,000	\$ 154,865

Municipal Court Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenditures					
Personnel	\$ 517,459	\$ 525,508	\$ 494,628	\$ 734,185	40%
Contractual Services	59,473	86,011	89,306	157,111	83%
Materials & Supplies	3,836	4,800	9,232	6,500	35%
Other	-	-	250	100	100%
Capital	12,941	4,200	12,871	5,000	19%
Total Expenditures	\$ 593,709	\$ 620,519	\$ 606,287	\$ 902,896	46%

Municipal Court

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 282,911	\$ 303,137	\$ 273,953	\$ 390,715	29%
Part Time	103,928	104,000	103,560	154,865	49%
Overtime	753	1,500	8,000	1,500	0%
Total Salaries & Wages	\$ 387,592	\$ 408,637	\$ 385,513	\$ 547,080	34%
Other Pay					
Supplemental Pay					
Disability Leave Buy-Back	\$ 398	\$ 1,000	\$ 1,489	\$ 1,500	50%
Accrued Leave Payoff	7,757	-	-	-	0%
Other Allowances	3,300	3,600	-	-	-100%
Total Other Pay	\$ 11,455	\$ 4,600	\$ 1,489	\$ 1,500	-67%
Benefits					
Health Insurance	\$ 62,328	\$ 48,425	\$ 48,425	\$ 99,659	106%
Other Insurance Benefits	2,451	2,671	2,301	3,547	33%
FICA/Medicare Tax	29,306	31,613	28,070	41,965	33%
Retirement Contributions	19,437	21,762	19,940	30,946	42%
Unemployment Compensation	-	-	2,000	-	0%
Workers' Compensation	4,890	7,800	6,890	9,488	22%
Total Benefits	\$ 118,412	\$ 112,271	\$ 107,626	\$ 185,605	65%
Total Personnel	\$ 517,459	\$ 525,508	\$ 494,628	\$ 734,185	40%
Contractual Services					
Legal Services - Court Appointed Attorneys	\$ 8,056	\$ 10,000	\$ 10,920	\$ 11,000	10%
Other Professional Services	1,564	500	4,800	5,000	900%
Jury Expenses	570	2,000	2,040	2,100	5%
Building Rent	21,093	26,000	26,000	29,600	14%
Insurance & Bonds	3,285	7,611	7,611	8,711	14%
Telecommunications	2,400	2,500	2,652	2,700	8%
Postage/Shipping	2,618	10,000	2,100	3,000	-70%
Printing/Reproduction	2,215	1,900	1,680	1,900	0%
Travel & Training	1,133	14,500	4,000	14,500	0%
Association Dues	-	-	200	200	100%
Other Contractual	16,539	11,000	27,303	78,400	613%
Total Contractual Services	\$ 59,473	\$ 86,011	\$ 89,306	\$ 157,111	83%
Materials & Supplies					
Office Supplies	\$ 3,145	\$ 3,500	\$ 4,085	\$ 4,000	14%
Uniforms	133	300	3,000	300	0%
Books, Periodicals, Maps	558	1,000	2,147	2,200	120%
Total Materials & Supplies	\$ 3,836	\$ 4,800	\$ 9,232	\$ 6,500	35%
Other Expenses					
Programs & Projects	\$ -	\$ -	\$ 250	\$ 100	100%
Total Other Expenses	\$ -	\$ -	\$ 250	\$ 100	100%
Capital - Replacement					
Light Equipment	\$ 2,107	\$ 1,200	\$ 9,171	\$ 2,000	67%
Technologies	10,834	3,000	3,700	3,000	0%
Total Capital - Replacement	\$ 12,941	\$ 4,200	\$ 12,871	\$ 5,000	19%
Total Expenses	\$ 593,709	\$ 620,519	\$ 606,287	\$ 902,896	46%

Finance

Mission: To maintain the financial health of the City.

Goal: Customer Request Tracking

Re-implement customer relationship management software (CRM) in FY 2012. Enter, on average, 50% of total Finance Customer Service call volume (non-payment transactions) into CRM by June 2014.

Objectives:

CRM Requests Per Employee Increase the number of requests entered into the CRM system to 50 CRM requests per administrative service representative per month.

Further Action Requests in CRM Enter 100% of items requiring further action or issues into the CRM system.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
CRM Requests Per Employee	2.36	6.81	230.32	50.00	228	9654.88 %	50.00
Further Action Requests in CRM	0%	0%	100%	100%	1		100%

Goal: Days to Bill

To increase the percentage of City divisions meeting the average "days to bill" standard of five days for non-utility billings and grants to 100% by June 2014. This represents the number of days between the date a revenue or reimbursement is billable and the date it is actually billed.

Objectives:

Average Days to Bill Increase departments complying with the average "days to bill" standard by 25% over the previous year.

Cost Centers - % That Bill On Time The percentage of cost centers with an average bill issuance time of five days or less.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Average Days to Bill	21.33	19.58	20.18	5.00	-1	-5.42%	5.00
Bills Issued Within 5 days (%)	49%	49%	48%	85%	0	-2.48%	85%

Finance

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Cost Centers - % That Bill On Time	40%	41%	47%	50%	0	16.90%	50%

Goal: Days to Pay

Reduce the delays in paying vendors by paying all bills within 21 days on average from invoice date to payment date. Reduce the process time by 5% per year for four years to obtain a result of 21 day average payment time by the end of FY 2014.

Objectives:

Days to Approve Payment - Average

Decrease average payment approval time to 14.75 days from GL date to paid date by reducing errors and approval delays.

Days To Enter Invoices - Average

Decrease the time from the date of invoice to the date a bill is entered to meet a standard of seven days.

Days to Pay - Complete Process - Average

Reduce the average total number of days from date of invoice to date paid, including time for both invoice entry and invoice approval, to 24.5 days.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Days to Approve Payment - % On Time	54%	53%	53%	63%	0	-1.85%	63%
Days to Approve Payment - Average	15.30	15.42	15.36	14.75	0	0.37%	14.75
Days To Enter Invoices - % On Time	50%	51%	54%	63%	0	8.32%	63%
Days To Enter Invoices - Average	12.05	11.65	12.15	9.00	0	0.81%	9.00
Days to Pay - Complete Process - % On Time	48%	47%	49%	63%	0	1.78%	63%
Days to Pay - Complete Process - Average	27.31	27.03	27.50	24.50	0	0.69%	24.50

Finance

Highlights for FY 2013:

Increases in Contractual Services - Accounting & Auditing for increased independent audit fees associated with changes in accounting and auditing standards. A contributor to increased audit costs was the requirements brought about with the federal American Reinvestment and Recovery Act (ARRA) funding. With the end of ARRA Funding total audit fees could decrease.

Finance

Finance Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Accountant	1	1	-	-
Accounting Clerk II	1	1	-	-
Accounting Technician	1	1	1	1
Admin Services Representative	5	5	5	5
Admin Services Specialist	3	3	3	3
Administrative Analyst	1	1	1	1
Administrative Services Director	1	1	1	1
Business Services Supervisor	1	1	1	1
Customer Services Supervisor	1	1	1	1
Finance Division Manager	1	1	1	1
Finance Technician	4	4	4	4
Records Management Specialist	1	1	1	1
HR Info & Systems Tech	-	-	1	1
Total	21	21	20	20
Part Time Employees (Budget)	\$ -	\$ -	\$ 34,900	\$ 32,900

Finance Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenditures					
Personnel	\$ 1,379,301	\$ 1,487,476	\$ 1,464,189	\$ 1,527,207	3%
Contractual Services	448,344	532,012	494,197	524,607	-1%
Materials & Supplies	10,892	10,300	10,301	11,000	7%
Other	96	100	30	100	0%
Capital	21,536	11,900	16,187	8,000	-33%
Total Expenditures	\$ 1,860,169	\$ 2,041,788	\$ 1,984,904	\$ 2,070,914	1%

Finance

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 1,017,137	\$ 1,064,549	\$ 1,047,448	\$ 1,095,097	3%
Part Time	2,695	34,900	34,513	32,900	-6%
Overtime	2,372	100	97	100	0%
Total Salaries & Wages	\$ 1,022,204	\$ 1,099,549	\$ 1,082,058	\$ 1,128,097	3%
Other Pay					
Supplemental Pay					
Disability Leave Buy-Back	\$ 4,526	\$ 7,887	\$ 7,162	\$ 7,887	0%
Accrued Leave Payoff	2,653	-	-	-	0%
Other Allowances	9,000	9,000	9,450	9,720	8%
Total Other Pay	\$ 16,179	\$ 16,887	\$ 16,612	\$ 17,607	4%
Benefits					
Health Insurance	\$ 165,672	\$ 179,124	\$ 179,124	\$ 189,920	6%
Other Insurance Benefits	8,840	8,883	9,182	8,911	0%
FICA/Medicare Tax	73,157	85,160	78,058	87,642	3%
Retirement Contributions	76,521	83,562	82,949	85,834	3%
Unemployment Compensation	8,600	-	2,580	-	0%
Workers' Compensation	8,128	14,311	13,626	9,196	-36%
Total Benefits	\$ 340,918	\$ 371,040	\$ 365,519	\$ 381,503	3%
Total Personnel	\$ 1,379,301	\$ 1,487,476	\$ 1,464,189	\$ 1,527,207	3%
Contractual Services					
Investment Fees	\$ 14,005	\$ 18,000	\$ 10,294	\$ 10,800	-40%
Accounting & Auditing	137,654	191,500	174,839	200,000	4%
Medical Testing Services	175	300	300	300	0%
Security Services	5,100	6,100	6,000	6,000	-2%
Office Machine Repairs	-	400	100	100	-75%
Maintenance Agreements	62,081	73,300	59,607	60,500	-17%
Insurance & Bonds	10,229	20,512	20,512	23,457	14%
Telecommunications	3,602	4,200	4,102	4,100	-2%
Postage/Shipping	10,383	11,600	10,693	11,600	0%
Printing/Reproduction	5,359	6,400	5,095	6,000	-6%
Advertising	3,060	2,500	1,603	2,000	-20%
Travel & Training	10,945	20,300	18,383	20,750	2%
Association Dues	9,019	9,000	8,905	9,000	0%
Other Contractual	176,732	167,900	173,764	170,000	1%
Total Contractual Services	\$ 448,344	\$ 532,012	\$ 494,197	\$ 524,607	-1%
Materials & Supplies					
Office Supplies	\$ 10,432	\$ 9,000	\$ 9,338	\$ 9,700	8%
Uniforms	138	500	456	500	0%
Books, Periodicals, Maps	322	800	507	800	0%
Total Materials & Supplies	\$ 10,892	\$ 10,300	\$ 10,301	\$ 11,000	7%
Other Expenses					
Programs & Projects	\$ 96	\$ 100	\$ 30	\$ 100	0%
Total Other Expenses	\$ 96	\$ 100	\$ 30	\$ 100	0%
Capital					
Light Equipment	\$ 7,176	\$ 1,100	\$ 5,831	\$ 1,500	36%
Technologies	14,360	10,800	10,356	6,500	-40%
Total Capital	\$ 21,536	\$ 11,900	\$ 16,187	\$ 8,000	-33%
Total Expenses	\$ 1,860,169	\$ 2,041,788	\$ 1,984,904	\$ 2,070,914	1.4%

Health, Social, and Community Services

Health, Social & Community Services Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenditures					
Other	\$ 1,003,001	\$ 1,113,791	\$ 1,113,791	\$ 1,119,604	1%
Total Expenditures	\$ 1,003,001	\$ 1,113,791	\$ 1,113,791	\$ 1,119,604	1%

Health, Social & Community Services Groups Recommended for funding

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 2013, 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 2013 agency allocations are funded from the City of Casper General Fund (\$39,867) and the City Optional One % Sales Tax #14 (\$175,000). Community Action Partnership is also requesting funding from Natrona County in the amount of General Fund (\$116,166) and the Natrona County Optional One % Sales Tax (\$175,000). FY 2012 agency allocations will be made in July 2011.

The following organizations are funded by the Community Action Partnership:

	FY 2010 Allocation	FY 2011 Allocation	FY 2012 Allocation	FY 2013 Allocation
The ARC of Natrona County	\$ 6,700	\$ 9,852	N/A	N/A
CASA	9,875	8,852	N/A	N/A
Casper Day Care- Child Development	15,500	10,860	N/A	N/A
Central Wyoming Counseling Center	11,250	8,852	N/A	N/A
Central Wyoming Rescue Mission	12,000	9,000	N/A	N/A
Healthcare for the Homeless Clinic	25,705	24,852	N/A	N/A
Meals on Wheels	12,000	11,852	N/A	N/A
Mercer House	18,750	18,352	N/A	N/A
Central Wyoming Senior Services	32,500	29,852	N/A	N/A
Self Help Center	40,054	31,852	N/A	N/A
Life Steps Transitional Housing	32,200	32,200	N/A	N/A
Wyoming Senior Citizens, Inc.	9,200	9,852	N/A	N/A
Youth Crisis Center- Henry Home	15,000	14,852	N/A	N/A
Children's Advocacy Project, Inc.	14,000	18,931	N/A	N/A
TOTAL	\$ 254,734	\$ 240,011	\$ -	\$ -

The Community Action Partnership of Natrona County will hold agency meetings for City and County human services funding in July 2011 to determine the FY 2012 recommended allocations.

Health, Social & Community Services

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenses					
Other Expenses					
Municipal Band (Pass-through)	\$ 115,762	\$ 113,375	\$ 113,375	\$ 117,188	3%
Human Services - General	39,867	39,867	39,867	39,867	0%
Human Services - 1% Sales Tax Funded	87,500	175,000	175,000	175,000	0%
Human Services - Admin	76,299	76,299	76,299	76,299	0%
Health Department	525,000	525,000	525,000	525,000	0%
Casper Mtn Fire District	7,500	7,500	7,500	7,500	0%
Chamber of Commerce	38,750	38,750	38,750	38,750	0%
Community Promotions	19,184	-	-	-	0%
The Science Zone	13,500	13,500	13,500	13,500	0%
Youth Empowerment Council	15,000	17,000	17,000	19,000	12%
United Way Kickoff Event	2,500	2,500	2,500	2,500	0%
Youth Crisis Center	19,989	60,000	60,000	60,000	0%
Child Advocacy Project	30,000	30,000	30,000	30,000	0%
Combat Challenge Team- Fire Department	12,150	15,000	15,000	15,000	0%
Total Other Expenses	\$ 1,003,001	\$ 1,113,791	\$ 1,113,791	\$ 1,119,604	1%
Total Expenses	\$ 1,003,001	\$ 1,113,791	\$ 1,113,791	\$ 1,119,604	1%

Human Resources

Mission: To act as a support function to all city departments by maximizing the potential of its human resources.

Goal: Supervisory Training

To increase training and development in first-level supervision.

Objectives:

Hours of Employee Relations Training

To conduct 12 hours worth of training for supervisors on employee relations issues.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Hours of Employee Relations Training	8	10	13	12	5	62.50%	12

Highlights for FY 2013:

Increases in Contractual Services – Medical Testing, to cover additional costs, and to Contractual Services – Programs & Projects, to cover initiatives to increase employee participation in various health driven events are proposed. The increase in programs and projects will be funded by an interdepartmental transfer from the Health Insurance fund.

Human Resources

Human Resources Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Benefit Technician	1	1	1	1
HR Information & Systems Tech	1	1	-	-
Human Resources Analyst	1	1	1	1
Human Resources Director	1	1	1	1
Administrative Secretary	1	1	1	1
Secretary II	-	-	1	1
Risk Manager**	1	-	-	-
RM Injury/Claims Coordinator**	1	-	-	-
Total	7	5	5	5

**Risk Management employees were transferred to the Property & Liability Fund in FY 2011.

Part Time Employees (Budget)	\$ 12,236	\$ -	\$ -	\$ -
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Human Resources Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenditures					
Personnel	\$ 377,245	\$ 402,626	\$ 404,337	\$ 387,441	-4%
Contractual Services	33,069	48,658	43,222	53,126	9%
Materials & Supplies	4,031	4,500	3,500	4,500	0%
Other	6,905	14,593	14,593	30,000	106%
Capital	3,277	3,500	3,500	3,500	0%
Total Expenditures	\$ 424,527	\$ 473,877	\$ 469,152	\$ 478,567	1%

Human Resources

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 279,861	\$ 289,229	\$ 289,229	\$ 297,963	3%
Overtime	-	50	50	50	0%
Total Salaries & Wages	\$ 279,861	\$ 289,279	\$ 289,279	\$ 298,013	3%
Other Pay					
Supplemental Pay					
Disability Leave Buy-Back	\$ 1,790	\$ 3,000	\$ 3,000	\$ 3,000	0%
Other Allowances	5,400	5,400	5,400	5,880	9%
Total Other Pay	\$ 7,190	\$ 8,400	\$ 8,400	\$ 8,880	6%
Benefits					
Health Insurance	\$ 36,816	\$ 48,262	\$ 48,262	\$ 21,271	-56%
Other Insurance Benefits	2,504	2,513	2,513	2,525	0%
FICA/Medicare Tax	20,737	22,781	22,781	23,477	3%
Retirement Contributions	25,344	24,909	26,620	28,377	14%
Unemployment Compensation	186	100	100	-	-100%
Workers' Compensation	4,607	6,382	6,382	4,898	-23%
Total Benefits	\$ 90,194	\$ 104,947	\$ 106,658	\$ 80,548	-23%
Total Personnel	\$ 377,245	\$ 402,626	\$ 404,337	\$ 387,441	-4%
Contractual Services					
Medical Testing Services	\$ 12,338	\$ 10,000	\$ 10,000	\$ 13,500	35%
Employee Family Assistance	7,050	2,000	2,000	2,000	0%
Insurance & Bonds	1,000	7,653	7,653	6,226	-19%
Telecommunications	1,243	1,000	1,000	1,000	0%
Postage/Shipping	1,738	2,500	2,500	2,500	0%
Printing/Reproduction	1,126	1,500	1,000	1,500	0%
Travel & Training	7,080	15,000	10,000	15,000	0%
Other Contractual	910	8,605	8,605	11,000	28%
Association Dues	584	400	464	400	0%
Total Contractual Services	\$ 33,069	\$ 48,658	\$ 43,222	\$ 53,126	9%
Materials & Supplies					
Office Supplies	\$ 2,552	\$ 3,000	\$ 3,000	\$ 3,000	0%
Books, Periodicals, Maps	1,479	1,500	500	1,500	0%
Total Materials & Supplies	\$ 4,031	\$ 4,500	\$ 3,500	\$ 4,500	0%
Other Expenses					
Programs & Projects	\$ 6,905	\$ 14,593	\$ 14,593	\$ 30,000	106%
Total Other Expenses	\$ 6,905	\$ 14,593	\$ 14,593	\$ 30,000	106%
Capital - New					
Light Equipment	\$ 320	\$ 1,000	\$ 1,500	\$ 1,000	0%
Technologies	2,957	2,500	2,000	2,500	0%
Total Capital - New	\$ 3,277	\$ 3,500	\$ 3,500	\$ 3,500	0%
Total Expenses	\$ 424,527	\$ 473,877	\$ 469,152	\$ 478,567	1%

Planning

Mission: 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.

Goal: Strategic and Long-Term Development Planning

To complete the city's development and strategic plans.

Objectives:

Completed Strategic Plans

To complete three strategic plans within the 2013 fiscal year, including (1) the Casper Area Comprehensive Plan, (2) the Downtown Strategic Plan, and (3) the Community Wide Strategic Plan.

New

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Completed Strategic Plans	New						3

Highlights for FY 2013:

Changes in this cost center are an addition of a part time Planning Intern and an increase in Other Expenses – Other Contractual for recording fees.

Planning

Planning Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Administrative Secretary	1	1	1	1
Associate Planner	1	1	1	1
Community Development Director	1	1	1	1
Planning Technician	1	1	1	1
Urban Development Specialist	1	1	1	1
Total	5	5	5	5
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ 8,000

Planning Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenditures					
Personnel	\$ 467,661	\$ 487,567	\$ 413,421	\$ 502,307	3%
Contractual Services	46,244	48,998	69,829	71,029	45%
Materials & Supplies	2,837	3,500	3,150	3,700	6%
Other	3,962	3,961	3,961	3,961	0%
Capital	1,909	2,750	2,700	6,250	127%
Total Expenditures	\$ 522,613	\$ 546,776	\$ 493,061	\$ 587,247	7%

Planning

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 336,596	\$ 345,012	\$ 285,798	\$ 349,075	1%
Part Time	-	-	-	8,000	100%
Total Salaries & Wages	\$ 336,596	\$ 345,012	\$ 285,798	\$ 357,075	3%
Other Pay					
Supplemental Pay					
Disability Leave Buy-Back	\$ 1,041	\$ 2,500	\$ 2,576	\$ 2,600	4%
Accrued Leave	-	-	4,125	-	0%
Other Allowances	10,500	11,520	7,500	11,080	-4%
Total Other Pay	\$ 11,541	\$ 14,020	\$ 14,201	\$ 13,680	-2%
Benefits					
Health Insurance	\$ 56,676	\$ 57,695	\$ 57,696	\$ 62,933	9%
Other Insurance Benefits	2,786	2,767	2,767	2,775	0%
FICA/Medicare Tax	25,097	27,467	22,886	28,387	3%
Retirement Contributions	29,543	31,688	22,944	31,685	0%
Workers' Compensation	5,422	8,918	7,129	5,772	-35%
Total Benefits	\$ 119,524	\$ 128,535	\$ 113,422	\$ 131,552	2%
Total Personnel	\$ 467,661	\$ 487,567	\$ 413,421	\$ 502,307	3%
Contractual Services					
Medical Testing Services	\$ 137	\$ 300	\$ -	\$ 300	0%
Other Professional Services	7,181	5,000	5,000	12,000	140%
Insurance & Bonds	2,157	8,370	8,370	17,240	106%
Telecommunications	960	1,524	1,060	1,100	-28%
Postage/Shipping	2,923	3,500	3,000	3,800	9%
Advertising	8,481	7,000	10,000	3,000	-57%
Printing/Reproduction	5,209	5,500	5,500	5,500	0%
Travel & Training	9,612	7,000	25,000	10,965	57%
Interdepartmental Services	5,899	7,224	8,634	6,044	-16%
Other Contractual	381	-	133	7,500	100%
Association Dues	3,304	3,580	3,132	3,580	0%
Total Contractual Services	\$ 46,244	\$ 48,998	\$ 69,829	\$ 71,029	45%
Materials & Supplies					
Office Supplies	\$ 2,397	\$ 2,500	\$ 2,500	\$ 3,000	20%
Books, Periodicals, Maps	440	1,000	650	700	-30%
Total Materials & Supplies	\$ 2,837	\$ 3,500	\$ 3,150	\$ 3,700	6%
Other Expenses					
Principal Payments	\$ 3,686	\$ 3,961	\$ 3,961	\$ 3,961	0%
Interest Payments	276	-	-	-	0%
Total Other Expenses	\$ 3,962	\$ 3,961	\$ 3,961	\$ 3,961	0%
Capital					
Capital - New					
Technologies	\$ 1,909	\$ 2,750	\$ 2,100	\$ 5,250	91%
Total Capital - New	\$ 1,909	\$ 2,750	\$ 2,100	\$ 5,250	91%
Capital - Replacement					
Light Equipment	\$ -	\$ -	\$ 600	\$ 1,000	100%
Total Capital - Replacement	\$ -	\$ -	\$ 600	\$ 1,000	100%
Total Expenses	\$ 522,613	\$ 546,776	\$ 493,061	\$ 587,247	7.4%

Code Enforcement

Mission: 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.

Goal: Effective Code Enforcement

Improve the enforcement of codes through increased professional development, and decrease the number of code enforcement offences by 5% (over FY 2010 levels) by June 2014.

Objectives:

Public Education and Outreach Activities Facilitate at least one annual meeting with landlords and the general public regarding property maintenance, and create at least five public service announcements regarding spring cleaning, tree trimming, RV Parking, Snow Removal, or related issues. **New**

Inspections Training - Hours To increase the administrative and legal training for code inspection staff to 96 hours per year as recommended by the Insurance Services Office (ISO).

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Inspections Training - Hours	70.00	94.00	128.00	96.00	58	82.86%	96.00
Public Education and Outreach Activities	New						6

Highlights for FY 2013:

An increase in Other Pay – Other Allowances is budgeted for addition of a car allowance for the Code Enforcement Supervisor who has elected to surrender the City vehicle furnished the position.

Code Enforcement

Code Enforcement Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Accounting Technician	1	1	1	1
Building Code Enforcement Manager	1	1	1	1
Building Inspector II	6	6	6	6
Code Enforcement Inspector	2	2	2	2
Code Enforcement Supervisor	1	1	1	1
Secretary II	1	1	1	1
Total	12	12	12	12
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

Code Enforcement Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenditures					
Personnel	\$ 910,441	\$ 948,530	\$ 928,009	\$ 973,075	3%
Contractual Services	102,820	184,540	153,998	175,337	-5%
Materials & Supplies	5,842	6,500	6,500	7,000	8%
Other	823	1,000	1,000	1,000	0%
Capital	3,272	5,000	5,000	5,000	0%
Total Expenditures	\$ 1,023,198	\$ 1,145,570	\$ 1,094,507	\$ 1,161,412	1%

Code Enforcement

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 674,696	\$ 694,891	\$ 681,008	\$ 715,879	3%
Overtime	83	530	-	530	0%
Total Salaries & Wages	\$ 674,779	\$ 695,421	\$ 681,008	\$ 716,409	3%
Other Pay					
Supplemental Pay	\$ 761	\$ -	\$ -	\$ -	0%
Disability Leave Buy-Back	9,008	8,100	7,638	8,100	0%
Accrued Leave Payoff	1,834	8,900	10,156	8,900	0%
Other Allowances	5,010	5,340	5,000	10,440	96%
Total Other Pay	\$ 16,613	\$ 22,340	\$ 22,794	\$ 27,440	23%
Benefits					
Health Insurance	\$ 106,248	\$ 101,262	\$ 101,262	\$ 106,703	5%
Other Insurance Benefits	5,336	5,799	5,200	5,586	-4%
FICA/Medicare Tax	50,067	54,912	52,715	54,987	0%
Retirement Contributions	46,166	50,723	47,680	50,024	-1%
Workers' Compensation	11,232	18,073	17,350	11,926	-34%
Total Benefits	\$ 219,049	\$ 230,769	\$ 224,207	\$ 229,226	-1%
Total Personnel	\$ 910,441	\$ 948,530	\$ 928,009	\$ 973,075	3%
Contractual Services					
Nuisance Abatement	\$ 27,782	\$ 95,777	\$ 66,500	\$ 80,000	-16%
Equipment Repairs	1,213	2,000	1,000	2,000	0%
Insurance & Bonds	9,411	15,354	15,354	20,928	36%
Telecommunications	3,336	3,500	3,500	3,500	0%
Postage/Shipping	4,435	6,000	5,800	6,000	0%
Printing/Reproduction	4,140	4,500	4,500	4,500	0%
Travel & Training	4,708	10,000	10,000	12,000	20%
Interdepartmental Services	46,703	46,344	46,344	45,209	-2%
Association Dues	1,092	1,065	1,000	1,200	13%
Total Contractual Services	\$ 102,820	\$ 184,540	\$ 153,998	\$ 175,337	-5%
Materials & Supplies					
Office Supplies	\$ 4,857	\$ 5,000	\$ 5,000	\$ 5,000	0%
Books, Periodicals, Maps	985	1,500	1,500	2,000	33%
Total Materials & Supplies	\$ 5,842	\$ 6,500	\$ 6,500	\$ 7,000	8%
Other Expenses					
Programs & Projects	\$ 823	\$ 1,000	\$ 1,000	\$ 1,000	0%
Total Other Expenses	\$ 823	\$ 1,000	\$ 1,000	\$ 1,000	0%
Capital - New					
Technologies	\$ 100	\$ -	\$ -	\$ -	0%
Total Capital - New	\$ 100	\$ -	\$ -	\$ -	0%
Capital - Replacement					
Technologies	\$ 3,172	\$ 5,000	\$ 5,000	\$ 5,000	0%
Total Capital - Replacement	\$ 3,172	\$ 5,000	\$ 5,000	\$ 5,000	0%
Total Expenses	\$ 1,023,198	\$ 1,145,570	\$ 1,094,507	\$ 1,161,412	1%

Police

Mission: To provide professional and progressive police services to enhance the quality of life in our community.

Goal: Larcenies and Burglaries

To reduce the number of larcenies and the number of burglaries to 5% below FY 2011 levels by June 2014.

Objectives:

Burglaries To reduce the number of burglaries in Casper over 2011 totals by 1%.

Larcenies To reduce the number of larcenies in Casper over 2011 totals by 1%

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Burglaries	623	893	482	1,170	-141	-22.63%	884
Burglary Arrests	38	48	30		-8	-21.05%	
Larcenies	824	1,089	851	1,089	27	3.28%	1,079
Larceny Arrests	344	459	326		-18	-5.23%	

Goal: Traffic Collisions

To decrease the number of traffic collisions in Casper.

Objectives:

Blood Alc. Content (Avg DWUI) To decrease the average DWUI blood alcohol content (BAC) to 0.14%.

Collisions - All Reduce the total number of auto collisions citywide by 5%.

Collisions - All Alcohol Related To reduce the aggregate number of alcohol related collisions by 5% over 2011 totals.

Collisions - All Key Intersections To reduce the aggregate number of collisions at historically high volume accident locations in Casper by 5%.

Police

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Avg # of Operational Patrol Officers	48.33	48.42	48.33		0	0.00%	57.00
Blood Alc. Content (Avg DWUI)	0.15	0.15	0.16	0.14	0	4.73%	0.14
CARTE Operations - DUI	48	50	2		-46	-95.83%	6
CARTE Operations - Speed	7	7	1		-6	-85.71%	6
Collisions - All	1,659	2,157	1,966	2,420	307	18.51%	2,050
Collisions - All Alcohol Related	82	105	76	105	-6	-7.32%	100
Collisions - All Key Intersections	58	66	37		-21	-36.21%	57
Collisions by Intersection #1 - 2nd and Wyo Blvd	13	14	14		1	7.69%	13
Collisions by Intersection #2 - CY and Wyo Blvd	15	17	16		1	6.67%	16
Collisions by Intersection #3 - 1st and Poplar	9	10	10		1	11.11%	9
Collisions by Intersection #4 - 12th and Beverly	5	6	16		11	220.00%	6
Collisions by Intersection #5 - CY and Poplar	11	14	10		-1	-9.09%	13
Directed Patrol Ops - DUI	26	31	34		8	30.77%	6
Directed Patrol Ops - Speeding	88	112	67		-21	-23.86%	6
DUI Arrests	486	635	360		-126	-25.93%	600
OT Hours - DUI Enforcement	55	60	99		44	80.00%	
OT Hours - Speed Enforcement	104	121	29		-75	-72.12%	
Tipsy Taxi Rides	2,070	2,501	1,172		-898	-43.38%	

Police

	FY 2011		FY 2012			FY 2013	
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Traffic Citations Issued	5,547	6,801	3,618		-1,929	-34.78%	7,141
Traffic Stops	11,361	14,121	7,081		-4,280	-37.67%	14,827

Highlights for FY 2013:

Three sworn officers are proposed to be added to Police staffing and reallocation of four police officers position to sergeant in an effort to move toward the recommended staffing level. Also added to this midget is one additional Community Service Officer to meet service demands.

Police

Police Staffing Summary					
		FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions					
Sworn					
Police Chief		1	1	1	1
Police Captain		1	1	1	1
Police Lieutenant		4	4	4	4
Police Sergeant		9	8	8	8
Police Officer		83	76	78	81
	Total Sworn	98	90	92	95
Non-Sworn					
Administrative Secretary		1	1	1	1
Community Services Officer		3	3	3	4
Crime Analysis Technician		1	-	-	-
Lead Police Records Specialist		1	1	1	1
Police Records Specialist		4	3	3	3
Police Records Supervisor		1	1	1	1
Property Evidence Technician		2	2	2	2
Budget Specialist		1	1	1	1
Secretary II		1	1	1	1
Victim Services Coordinator		1	1	1	1
Police Support Services Manager		1	-	-	-
	Total Non-Sworn	17	14	14	15
	Total	115	104	106	110
Part Time Employees (Budget)		\$ 21,771	\$ 10,476	\$ 50,566	\$ 57,691

Police Budget Summary						
		FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenditures						
Personnel		\$ 7,885,533	\$ 8,591,359	\$ 8,117,911	\$ 8,983,633	5%
Contractual Services		2,034,981	2,174,250	2,280,058	2,239,379	3%
Materials & Supplies		155,792	176,900	196,000	176,900	0%
Capital		33,362	35,000	43,500	35,000	0%
Total Expenditures		\$ 10,109,668	\$ 10,977,509	\$ 10,637,469	\$ 11,434,912	4.2%

Police

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 5,704,504	\$ 6,135,649	\$ 5,675,177	\$ 6,529,202	6%
Part Time	10,476	50,566	68,738	57,691	14%
Overtime	164,318	215,000	210,000	215,000	0%
Holiday Pay	121,786	110,000	113,000	112,750	3%
Total Salaries & Wages	\$ 6,001,084	\$ 6,511,215	\$ 6,066,915	\$ 6,914,643	6%
Other Pay					
Court Pay	\$ 9,330	\$ 15,000	\$ 8,500	\$ 15,000	0%
Supplemental Pay	80,701	-	-	-	0%
Contract Wages	-	25,000	30,000	60,000	140%
Disability Leave Buy-Back	62,179	60,000	58,203	60,000	0%
Accrued Leave Payoff	49,317	50,600	48,000	-	-100%
Other Allowances	14,780	17,800	15,000	17,800	0%
Total Other Pay	\$ 216,307	\$ 168,400	\$ 159,703	\$ 152,800	-9%
Benefits					
Health Insurance	\$ 874,044	\$ 962,958	\$ 962,958	\$ 994,290	3%
Other Insurance Benefits	45,290	54,053	52,000	56,833	5%
FICA/Medicare Tax	119,049	145,692	142,000	150,596	3%
Retirement Contributions	516,330	561,906	545,000	593,461	6%
Unemployment Compensation	-	1,500	5,200	1,500	0%
Workers' Compensation	107,329	179,135	179,135	113,010	-37%
Clothing Allowance	6,100	6,500	5,000	6,500	0%
Total Benefits	\$ 1,668,142	\$ 1,911,744	\$ 1,891,293	\$ 1,916,190	0%
Total Personnel	\$ 7,885,533	\$ 8,591,359	\$ 8,117,911	\$ 8,983,633	5%
Contractual Services					
Medical Testing Services	\$ 14,182	\$ 10,000	\$ 13,500	\$ 10,000	0%
Investigation Services	8,550	15,000	15,000	15,000	0%
Recruitment Services	15,108	20,000	25,000	20,000	0%
Prisoner Care - Adult	939,310	1,000,000	1,100,000	1,000,000	0%
Prisoner Care - Juvenile	90,000	90,000	90,000	90,000	0%
Energy- Electricity	-	-	1,800	3,000	100%
Building Rent	112,506	120,000	120,000	120,000	0%
Insurance & Bonds	150,451	173,183	174,500	204,381	18%
Telecommunications	21,680	25,500	24,800	25,500	0%
Radio	22,198	15,000	13,500	15,000	0%
Postage/Shipping	22,225	15,000	13,500	15,000	0%
Printing/Reproduction	11,110	7,000	10,000	7,000	0%
Travel & Training	86,140	95,109	85,000	95,109	0%
Interdepartmental Services	426,856	488,458	488,458	519,389	6%
Other Contractual	114,665	100,000	105,000	100,000	0%
Total Contractual Services	\$ 2,034,981	\$ 2,174,250	\$ 2,280,058	\$ 2,239,379	3%

Police

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Materials & Supplies					
Office Supplies	\$ 33,995	\$ 30,000	\$ 33,000	\$ 30,000	0%
Operational Supplies	19,283	28,000	30,000	28,000	0%
Other Materials & Supplies	31,661	45,900	50,000	45,900	0%
Uniforms	62,215	65,000	75,000	65,000	0%
Evidence Supplies	8,638	8,000	8,000	8,000	0%
Total Materials & Supplies	\$ 155,792	\$ 176,900	\$ 196,000	\$ 176,900	0%
Capital - Replacement					
Light Equipment	\$ 14,377	\$ 10,000	\$ 11,500	\$ 10,000	0%
Technologies	18,985	25,000	32,000	25,000	0%
Total Capital - Replacement	\$ 33,362	\$ 35,000	\$ 43,500	\$ 35,000	0%
Total Expenses	\$ 10,109,668	\$ 10,977,509	\$ 10,637,469	\$ 11,434,912	4.2%

Fire-EMS

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

Goal: Enhance Fire-EMS Department Leadership

Enhance management and leadership skills of company officers.

Objectives:

Company Officer Symposium Conduct and host one company officer symposium per year.

In House Training Sessions Conduct four in-house company officer training sessions.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Certified Officer Graduates	0	0	0	3	0		3
Company Officer Symposium	1	1	0	1	-1	-100.00	1
In House Training Sessions	2	4	1	4	-1	-50.00%	4

Goal: Enhance Life Support Skills

Develop in house life support skills so as that there are 33 certified ALS providers within the department by FY 2016.

Objectives:

Certified ALS Firefighters The number of certified ALS firefighters currently employed by the Fire-EMS Department. **New**

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Certified ALS Firefighters	New						33

Fire-EMS

Goal: Risk Reduction

Proactively address recurring and foreseeable hazards in the community, thereby reducing the overall number of fires, accidents, and injuries throughout the community.

Objectives:

Risk Assessments Conducted The number of proactive risk assessments conducted to investigate and address a known or potential hazard in the community. **New**

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
EMS Rescues	2,931	3,832	3,042	0	111	3.79%	0
Fires - Citywide	153	207	151		-2	-1.31%	
Hazardous Condition Response	127	193	127		0	0.00%	
Risk Assessments Conducted	New						5

Goal: Safety of Multi-Family Residences

To eliminate fire related injuries and deaths in multi-family occupancies by FY 2017.

Objectives:

Inspections - High Risk Conduct annual inspections of all identified high risk multi-family structures.

Inspections - Low Risk Conduct and complete inspections of 25% of identified low risk multi-family structures.

Inspections - Medium Risk Conduct and complete inspections of 33% of medium risk multi-family structures.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Compliant High Risk Structures		100%		100%			100%

Fire-EMS

	FY 2011		FY 2012			FY 2013	
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Fires - High Risk Structures	0	0	5	0	5		0
Fires - Low Risk Structures	0	0	0	0	0		0
Fires - Medium Risk Structures	0	0	0	0	0		0
Inspections - High Risk				100%			100%
Inspections - Low Risk				25%			25%
Inspections - Medium Risk				33%			33%

Highlights for FY 2013:

A reclassification of the Administrative Secretary to a GIS/Records Technician and the addition of two positions to add staffing to the newly created Community Risk Reduction Division are proposed to be added to the Fire cost center budget.

Fire-EMS

Fire Staffing Summary				
	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Sworn				
Fire Chief	1	1	1	1
Fire Division Chief	3	3	3	3
Fire Shift Commander	3	3	3	3
Fire Captain	15	15	15	15
Fire Engineer	21	21	21	21
Fire Prevention Officer II	4	1	1	1
Fire Prevention Officer I	-	2	3	5
Firefighter	27	27	27	27
Total Sworn	74	73	74	76
Non-Sworn				
Administrative Secretary	1	1	1	1
Secretary II	1	1	1	1
Total Non-Sworn	2	2	2	2
Total	76	75	76	78
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

Fire Budget Summary					
	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenditures					
Personnel	\$ 6,357,762	\$ 6,725,609	\$ 6,810,967	\$ 7,402,760	10%
Contractual Services	647,829	645,014	612,487	594,732	-8%
Materials & Supplies	193,482	175,290	173,610	173,610	-1%
Other	3,962	2,645	2,645	-	-100%
Capital	41,068	40,000	40,000	40,000	0%
Total Expenditures	\$ 7,244,103	\$ 7,588,558	\$ 7,639,709	\$ 8,211,102	8.2%

Fire-EMS

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 4,267,040	\$ 4,497,156	\$ 4,550,094	\$ 5,093,349	13%
Overtime	235,199	275,000	275,000	275,000	0%
Overtime - Scheduled	298,066	311,468	315,311	346,669	11%
Holiday Pay	111,212	109,251	110,599	121,598	11%
Total Salaries & Wages	\$ 4,911,517	\$ 5,192,875	\$ 5,251,004	\$ 5,836,616	12%
Other Pay					
Supplemental Pay					
Disability Leave Buy-Back	\$ 5,063	\$ 6,774	\$ 6,774	\$ 6,774	0%
Accrued Leave Payoff	-	17,664	17,664	-	-100%
Other Allowances	8,220	9,060	9,600	9,600	6%
Total Other Pay	\$ 13,283	\$ 33,498	\$ 34,038	\$ 16,374	-51%
Benefits					
Health Insurance	\$ 715,476	\$ 645,008	\$ 597,029	\$ 644,235	0%
Other Insurance Benefits	10,846	10,788	10,866	11,058	3%
FICA/Medicare Tax	65,452	76,220	75,134	83,428	9%
Retirement Contributions	551,689	586,405	593,603	685,101	17%
Retirement Health Contributions	-	35,000	35,000	36,000	3%
Workers' Compensation	89,499	145,815	214,293	89,948	-38%
Total Benefits	\$ 1,432,962	\$ 1,499,236	\$ 1,525,925	\$ 1,549,770	3%
Total Personnel	\$ 6,357,762	\$ 6,725,609	\$ 6,810,967	\$ 7,402,760	10%
Contractual Services					
Medical Testing Services	\$ 35,866	\$ 39,500	\$ 39,500	\$ 39,500	0%
Water	9,614	10,500	10,500	10,500	0%
Energy - Electricity	15,537	16,000	19,000	19,000	19%
Energy - Natural Gas	15,601	12,000	10,000	10,000	-17%
Equipment Repairs	22,665	40,800	40,800	40,800	0%
Maintenance Agreements	19,635	25,125	22,000	22,000	-12%
Insurance & Bonds	22,707	102,537	140,278	128,054	25%
Telecommunications	27,245	22,050	22,050	22,050	0%
Postage/Shipping	1,127	1,000	1,800	1,800	80%
Advertising	256	500	500	500	0%
Printing/Reproduction	5,571	2,500	2,500	2,500	0%
Travel & Training	58,211	52,610	52,610	52,610	0%
Interdepartmental Services	404,185	317,892	248,949	243,418	-23%
Other Contractual	7,381	-	-	-	0%
Association Dues	2,228	2,000	2,000	2,000	0%
Total Contractual Services	\$ 647,829	\$ 645,014	\$ 612,487	\$ 594,732	-8%

Fire-EMS

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Materials & Supplies					
Office Supplies	\$ 6,459	\$ 4,500	\$ 4,500	\$ 4,500	0%
Operational Supplies	104,157	82,500	82,500	82,500	0%
Uniforms	52,331	57,610	57,610	57,610	0%
Custodial Supplies	9,146	12,680	11,000	11,000	-13%
Training Supplies	21,389	18,000	18,000	18,000	-1%
Total Materials & Supplies	\$ 193,482	\$ 175,290	\$ 173,610	\$ 173,610	-1%
Other Expenses					
Principal Payments/Debt Service	\$ 3,686	\$ 2,645	\$ 2,645	\$ -	-100%
Interest Payments/Debt Service	276	-	-	-	0%
Total Other Expenses	\$ 3,962	\$ 2,645	\$ 2,645	\$ -	-100%
Capital - New					
Light Equipment	\$ 15,535	\$ 20,000	\$ 20,000	\$ 20,000	0%
Technologies	25,533	20,000	20,000	20,000	0%
Total Capital - New	\$ 41,068	\$ 40,000	\$ 40,000	\$ 40,000	0%
Total Expenses	\$ 7,244,103	\$ 7,588,558	\$ 7,639,709	\$ 8,211,102	8.2%

Engineering

Mission: 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.

Goal: Capital Project Management

Execute the capital plan such that projects are completed on time and on budget.

Objectives:

- Capital Projects - On Budget** Keep all capital projects within 10% of the original contract price.
- On Time Locates** Complete utility locates within 48 hours of the locate request.
- Projects Awarded On Time** Award projects in the same year as budgeted.
- Projects Completed Within Budget Year** Projects completed in the same year as budgeted.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Capital Projects - On Budget		41%		100%			100%
On Time Locates	100%	100%	100%	100%	0	0.00%	100%
Projects Awarded On Time		63%		100%			100%
Projects Completed Within Budget Year		83%		100%			100%

Highlights for FY 2013:

The addition of an Engineer is prosed. This position will begin inspecting the infrastructure component of new construction projects. The cost of this position will be partially offset by inspection fees included in building inspection fees.

Engineering

Engineering Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Administrative Analyst	1	1	1	1
Administrative Secretary	1	1	1	1
Associate Engineer	4	3	3	3
City Engineer	1	1	1	1
City Surveyor	1	1	1	1
Engineering Technician II	2	2	2	2
Public Services Director	1	1	1	1
Secretary II	1	1	1	1
Senior Engineering Technician	2	2	2	2
Infrastructure Inspector	-	-	-	1
Total	14	13	13	14

Part Time Employees (Budget)	\$ 7,026	\$ 1,080	\$ 1,200	\$ 1,200
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Engineering Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenditures					
Personnel	\$ 1,068,340	\$ 1,122,695	\$ 1,120,454	\$ 1,239,789	10%
Contractual Services	43,290	58,262	57,546	58,254	0%
Materials & Supplies	9,818	10,950	9,800	10,950	0%
Capital	12,158	6,000	6,000	21,000	250%
Total Expenditures	\$ 1,133,606	\$ 1,197,907	\$ 1,193,800	\$ 1,329,993	11%

Engineering

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 785,009	\$ 844,228	\$ 844,228	\$ 929,199	10%
Part Time	1,080	1,200	1,200	1,200	0%
Overtime	-	-	-	-	0%
Total Salaries & Wages	\$ 786,089	\$ 845,428	\$ 845,428	\$ 930,399	10%
Other Pay					
Supplemental Pay	\$ -	\$ -	\$ -	\$ -	0%
Standby Time	1,445	1,300	450	1,300	0%
Disability Leave Buy-Back	5,618	6,000	4,129	6,000	0%
Accrued Leave Payoff	989	-	-	-	0%
Other Allowances	5,580	5,100	5,580	5,200	2%
Total Other Pay	\$ 13,632	\$ 12,400	\$ 10,159	\$ 12,500	1%
Benefits					
Health Insurance	\$ 130,308	\$ 102,119	\$ 102,119	\$ 128,969	26%
Other Insurance Benefits	6,113	6,591	6,591	7,076	7%
FICA/Medicare Tax	58,287	65,634	65,634	72,138	10%
Retirement Contributions	60,635	68,380	68,380	74,428	9%
Workers' Compensation	13,276	21,993	21,993	14,129	-36%
Clothing Allowance	-	150	150	150	0%
Total Benefits	\$ 268,619	\$ 264,867	\$ 264,867	\$ 296,890	12%
Total Personnel	\$ 1,068,340	\$ 1,122,695	\$ 1,120,454	\$ 1,239,789	10%
Contractual Services					
Engineering Services	\$ 3,000	\$ 3,000	\$ 3,670	\$ 3,000	0%
Insurance & Bonds	7,900	18,623	18,623	16,966	-9%
Telecommunications	2,688	2,600	3,100	2,600	0%
Postage/Shipping	1,891	2,000	2,000	2,000	0%
Printing/Reproduction	621	1,000	500	1,000	0%
Travel & Training	2,043	8,000	8,000	8,000	0%
Interdepartmental Services	14,343	14,153	14,153	13,888	-2%
Other Contractual	5,920	4,886	3,000	4,800	-2%
Association Dues	4,884	4,000	4,500	6,000	50%
Total Contractual Services	\$ 43,290	\$ 58,262	\$ 57,546	\$ 58,254	0%
Materials & Supplies					
Other Materials & Supplies	\$ 9,701	\$ 10,000	\$ 9,000	\$ 10,000	0%
Books, Periodicals, Maps	117	450	400	450	0%
Safety Equipment/Supplies	-	500	400	500	0%
Total Materials & Supplies	\$ 9,818	\$ 10,950	\$ 9,800	\$ 10,950	0%
Capital - New					
Technologies	\$ 12,158	\$ 6,000	\$ 6,000	\$ 21,000	250%
Total Capital - New	\$ 12,158	\$ 6,000	\$ 6,000	\$ 21,000	250%
Total Expenses	\$ 1,133,606	\$ 1,197,907	\$ 1,193,800	\$ 1,329,993	11%

Streets

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

Goal: **Satisfaction with City Streets**

To increase the quality and satisfaction of City streets.

Objectives:

- Catch Basins - Cleanings and Inspections** Clean and inspect catch basins each year.
- Overall Cost Per Lane Mile - Monthly** The total operational and maintenance cost per lane mile.
- Pavement Management System Ratings - % Above 70** Increase the pavement management system ratings so that 80% of the streets exceed a rating of 70.
- Potholes Repaired Within 48 Hrs** The percentage of potholes repaired within 48 hours of being reported by the public.
- Snow Removal - Cost Per Inch of Snowfall** The average cost to address a snow removal event per inch of snowfall.
- Snow Removal - Cost Per Mile per Event** The average cost to address a snow removal event per snow route lane mile times the number of snow events.
- Street Sweeping - Curb Miles** The number of curb miles of city street swept.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Catch Basins - Cleanings and Inspections	6	984	6,184	8,000	6,178	102966.67%	8,000
Overall Cost Per Lane Mile - Monthly				\$3,937			\$3,950
Pavement Management System Ratings - % Above 70		62%		80%			80%
Potholes Repaired Within 48 Hrs	98%	98%		90%			90%
Snow Removal - Cost Per Event	\$80,011	\$61,742	\$78,857	\$73,000	-1,154	-1.44%	\$73,000
Snow Removal - Cost Per Inch of Snowfall	\$30,526	\$27,399	\$42,803	\$34,000	12,278	40.22%	\$34,000
Snow Removal - Cost Per Mile per Event	\$172	\$132	\$126	\$155	-46	-26.79%	\$155

Streets

	FY 2011		FY 2012			FY 2013	
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Street Sweeping - Curb Miles							12,000

Highlights for FY 2013:

Proposed changes for this budget is a small increase for reclassification of Equipment Operations II position to a Paving Crew Chief. This position would provide scheduling and operation supervision for paving, crack sealing and ally grading crews. This will, in turn, allow the Street Superintendent to have time to address citizen requests and the planning and coordination of the other crews within the Streets division.

Streets

Streets Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Streets Program				
Street Superintendent	1	1	1	1
Street Supervisor	2	2	2	2
Equipment Operator I	11	11	11	11
Equipment Operator II	14	14	14	13
Division Crew Chief	-	-	-	1
Stormwater Program				
Equipment Operator II	2	-	-	-
Total	30	28	28	28
Part Time Employees (Budget)	\$ 14,900	\$ -	\$ -	\$ -

Streets Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenditures					
Personnel	\$ 2,066,312	\$ 2,206,621	\$ 2,221,734	\$ 2,239,157	1%
Contractual Services	677,986	704,629	700,610	761,498	8%
Materials & Supplies	975,056	995,346	974,796	995,346	0%
Other	3,460	62,507	59,000	70,800	13%
Capital	1,670	6,500	9,500	9,000	38%
Total Expenditures	\$ 3,724,484	\$ 3,975,603	\$ 3,965,640	\$ 4,075,801	3%

Streets

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 1,394,193	\$ 1,480,222	\$ 1,446,191	\$ 1,515,866	2%
Part Time					
Overtime	79,753	90,000	90,000	90,000	0%
Total Salaries & Wages	\$ 1,473,946	\$ 1,570,222	\$ 1,536,191	\$ 1,605,866	2%
Other Pay					
Standby Time	\$ 4,441	\$ 4,500	\$ 5,400	\$ 5,000	11%
Supplemental Pay	197	-	-	-	0%
Disability Leave Buy-Back	7,685	7,200	8,211	8,600	19%
Accrued Leave Payoff	8,989	11,000	11,706	-	-100%
Other Allowances	960	1,440	1,440	1,440	0%
Total Other Pay	\$ 22,272	\$ 24,140	\$ 26,757	\$ 15,040	-38%
Benefits					
Health Insurance	\$ 308,892	\$ 316,610	\$ 316,610	\$ 334,838	6%
Other Insurance Benefits	11,339	13,655	13,655	13,656	0%
FICA/Medicare Tax	105,856	122,170	122,170	123,973	1%
Retirement Contributions	100,544	112,635	135,162	114,744	2%
Unemployment Compensation	15,738	-	24,000	-	0%
Workers' Compensation	26,939	44,564	44,564	28,415	-36%
Clothing Allowance	786	2,625	2,625	2,625	0%
Total Benefits	\$ 570,094	\$ 612,259	\$ 658,786	\$ 618,251	1%
Total Personnel	\$ 2,066,312	\$ 2,206,621	\$ 2,221,734	\$ 2,239,157	1%
Contractual Services					
Equipment Rental	\$ -	\$ 2,000	\$ 1,000	\$ 2,000	0%
Insurance & Bonds	16,983	50,536	50,536	55,309	9%
Telecommunications	865	1,000	481	-	-100%
Radio	-	2,000	1,000	2,000	0%
Printing/Reproduction	283	1,250	1,250	1,250	0%
Travel & Training	1,442	6,000	6,000	6,000	0%
Interdepartmental Services	654,889	633,643	633,643	686,739	8%
Balefill	15	700	700	700	0%
Other Contractual	3,509	7,500	6,000	7,500	0%
Total Contractual Services	\$ 677,986	\$ 704,629	\$ 700,610	\$ 761,498	8%
Materials & Supplies					
Office Supplies	\$ 1,656	\$ 3,200	\$ 3,200	\$ 3,200	0%
Operational & Other Supplies	16,877	43,750	33,000	43,750	0%
Uniforms	7,766	8,500	8,700	8,500	0%
Safety Equipment/Supplies	3,301	3,500	3,500	3,500	0%
Storm Sewer Supplies	5,315	6,000	6,000	6,000	0%
Small Tools & Supplies	6,693	8,000	8,000	8,000	0%
Base Course	21,252	42,000	32,000	42,000	0%
Hot Mix	348,640	300,000	300,000	300,000	0%
Concrete	17,456	40,000	40,000	40,000	0%
Ice Control Supplies	546,100	540,396	540,396	540,396	0%
Total Materials & Supplies	\$ 975,056	\$ 995,346	\$ 974,796	\$ 995,346	0%
Other Expenses					
Stormwater Operations	\$ 3,460	\$ 62,507	\$ 59,000	\$ 46,500	-26%
Stormwater Education	-	-	-	24,300	100%
Total Other Expenses	\$ 3,460	\$ 62,507	\$ 59,000	\$ 70,800	13%
Capital - Replacement					
Technologies	\$ 1,670	\$ 6,500	\$ 9,500	\$ 9,000	38%
Total Capital - Replacement	\$ 1,670	\$ 6,500	\$ 9,500	\$ 9,000	38%
Total Expenses	\$ 3,724,484	\$ 3,975,603	\$ 3,965,640	\$ 4,075,801	2.5%

Traffic

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

Goal: Traffic Maintenance

To maintain all City-owned traffic signals, street lights, striping, and signage, in accordance with the Manual of Uniform Traffic Design Standards, City standards, and recommended standards for an aging population, and as energy efficient as possible.

Objectives:

Energy Consumption (KWh) - Traffic Section Maintain the current energy consumption level (KWh) for city-owned decorative street lighting.

	FY 2011		FY 2012			FY 2013	
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Energy Consumption (KWh) - Traffic Section				695,000			695,000

Highlights for FY 2013:

No significant changes for this cost center.

Traffic

Traffic Staffing Summary				
	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Traffic Maintenance Supervisor	1	1	1	1
Traffic Technician II	4	4	4	4
Signal Electrical Tech I				
Signal Electrical Tech II	1	1	1	1
Total	6	6	6	6
Part Time Employees (Budget)	\$ 31,005	\$ 27,114	\$ 30,000	\$ 30,000

Traffic Budget Summary					
	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenditures					
Personnel	\$ 368,009	\$ 455,990	\$ 440,806	\$ 466,588	2%
Contractual Services	587,824	604,678	647,312	655,998	8%
Materials & Supplies	156,158	190,900	190,560	187,900	-2%
Capital	19,484	11,620	11,000	8,000	-31%
Total Expenditures	\$ 1,131,475	\$ 1,263,188	\$ 1,289,678	\$ 1,318,486	4%

Traffic

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 233,032	\$ 294,141	\$ 287,868	\$ 305,892	4%
Part Time	27,114	30,000	26,000	30,000	0%
Overtime	1,075	10,000	2,000	10,000	0%
Total Salaries & Wages	\$ 261,221	\$ 334,141	\$ 315,868	\$ 345,892	4%
Other Pay					
Supplemental Pay					
Disability Leave Buy-Back	\$ 595	\$ 2,000	\$ 1,036	\$ 2,000	0%
Accrued Leave Payoff	874	-	4,500	-	0%
Other Allowances	490	720	720	480	-33%
Total Other Pay	\$ 1,959	\$ 2,720	\$ 6,256	\$ 2,480	-9%
Benefits					
Health Insurance	\$ 62,328	\$ 58,553	\$ 58,553	\$ 60,162	3%
Other Insurance Benefits	1,885	2,645	2,645	2,672	1%
FICA/Medicare Tax	19,345	25,837	25,837	26,717	3%
Retirement Contributions	16,279	21,797	21,797	22,633	4%
Workers' Compensation	4,859	9,422	9,000	5,157	-45%
Clothing Allowance	133	875	850	875	0%
Total Benefits	\$ 104,829	\$ 119,129	\$ 118,682	\$ 118,216	-1%
Total Personnel	\$ 368,009	\$ 455,990	\$ 440,806	\$ 466,588	2%
Contractual Services					
Water	\$ 172	\$ 250	\$ 200	\$ 250	0%
Energy - Electricity	502,524	500,000	540,000	550,000	10%
Equipment Repairs	7,265	10,000	10,000	10,000	0%
Insurance & Bonds	10,813	16,079	16,079	17,760	10%
Telecommunications	6,756	7,000	6,990	7,000	0%
Travel & Training	2,469	2,500	2,500	5,000	100%
Interdepartmental Services	36,581	33,821	33,821	37,988	12%
Other Contractual	21,244	35,028	37,722	28,000	-20%
Total Contractual Services	\$ 587,824	\$ 604,678	\$ 647,312	\$ 655,998	8%
Materials & Supplies					
Uniforms	\$ 288	\$ 900	\$ 560	\$ 900	0%
Traffic Signal Supplies	20,234	32,240	32,240	35,000	9%
Operational Supplies	135,636	157,760	157,760	152,000	-4%
Total Materials & Supplies	\$ 156,158	\$ 190,900	\$ 190,560	\$ 187,900	-2%
Capital - Replacement					
Technologies	\$ 19,484	\$ 11,620	\$ 11,000	\$ 8,000	-31%
Total Capital - Replacement	\$ 19,484	\$ 11,620	\$ 11,000	\$ 8,000	-31%
Total Expenses	\$ 1,131,475	\$ 1,263,188	\$ 1,289,678	\$ 1,318,486	4%

Cemetery

Mission: To provide internment services at Highland Park Cemetery.

Goal: Cemetery Maintenance

To maintain the highest standards possible for the maintenance of Highland Park Cemetery and its facilities.

Objectives:

Gravesite Leveling Raise and level all of the cemetery gravesites.

Ground Squirrel Elimination Eliminate 90% of ground squirrel population by Memorial Day.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Gravesite Leveling	6	178	6	600	0	0.00%	400
Ground Squirrel Elimination	222	500	2	450	-220	-99.10%	450

Highlights for FY 2013:

No significant changes for this cost center.

Cemetery

Cemetery Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Cemetery Supervisor	1	1	1	1
Equipment Operator I	2	2	2	2
Total	3	3	3	3
Part Time Employees (Budget)	\$ 51,021	\$ 40,608	\$ 69,000	\$ 69,000

Cemetery Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenditures					
Personnel	\$ 270,944	\$ 326,758	\$ 293,043	\$ 326,214	0%
Contractual Services	100,219	104,784	116,864	109,951	5%
Materials & Supplies	7,512	18,000	18,000	18,000	0%
Capital	-	-	-	27,000	100%
Total Expenditures	\$ 378,675	\$ 449,542	\$ 427,907	\$ 481,165	7%

Cemetery

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 161,472	\$ 165,486	\$ 165,486	\$ 169,622	2%
Part Time	40,608	69,000	54,000	69,000	0%
Overtime	1,125	9,000	3,000	8,000	-11%
Total Salaries & Wages	\$ 203,205	\$ 243,486	\$ 222,486	\$ 246,622	1%
Other Pay					
Supplemental Pay					
Disability Leave Buy-Back	\$ -	\$ 1,500	\$ 413	\$ 1,500	0%
Other Allowances	480	480	480	480	0%
Total Other Pay	\$ 480	\$ 1,980	\$ 893	\$ 1,980	0%
Benefits					
Health Insurance	\$ 24,060	\$ 32,134	\$ 32,134	\$ 33,017	3%
Other Insurance Benefits	1,333	1,499	1,499	1,482	-1%
FICA/Medicare Tax	14,904	19,438	14,600	19,063	-2%
Retirement Contributions	11,137	12,531	12,531	12,754	2%
Unemployment Compensation	12,089	8,000	3,000	7,000	-13%
Workers' Compensation	3,531	7,090	5,300	3,696	-48%
Clothing Allowance	205	600	600	600	0%
Total Benefits	\$ 67,259	\$ 81,292	\$ 69,664	\$ 77,612	-5%
Total Personnel	\$ 270,944	\$ 326,758	\$ 293,043	\$ 326,214	0%
Contractual Services					
Water	\$ 56,958	\$ 62,000	\$ 75,000	\$ 62,000	0%
Energy - Electricity	675	1,200	800	1,200	0%
Energy - Natural Gas	3,985	4,200	4,200	4,200	0%
Insurance & Bonds	2,904	7,090	7,090	5,873	-17%
Telecommunications	569	970	550	-	-100%
Training	376	400	300	400	0%
Interdepartmental Services	34,752	28,924	28,924	36,278	25%
Total Contractual Services	\$ 100,219	\$ 104,784	\$ 116,864	\$ 109,951	5%
Materials & Supplies					
Other Materials & Supplies	\$ 7,512	\$ 18,000	\$ 18,000	\$ 18,000	0%
Total Materials & Supplies	\$ 7,512	\$ 18,000	\$ 18,000	\$ 18,000	0%
Capital - New					
Technologies	\$ -	\$ -	\$ -	\$ 27,000	100%
Total Capital - New	\$ -	\$ -	\$ -	\$ 27,000	100%
Total Expenses	\$ 378,675	\$ 449,542	\$ 427,907	\$ 481,165	7%

Fort Caspar Museum

Mission: To educate visitors about the cultural history of Fort Caspar, the City of Casper, Natrona County and central Wyoming, by acquiring, preserving and exhibiting artifacts, interpreting historic buildings, and offering school and public programs.

Goal: Museum Revenue

Increase gross revenue for the Fort Caspar Museum.

Objectives:

Museum Admissions Revenue Increase daily admissions revenue at Fort Caspar to \$22,000 per year.

Museum Gift Shop Revenue Increase gift shop revenue at Fort Caspar to \$60,000 per year.

Museum Visits Increase the total number of visits to Fort Caspar to 16,500.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Museum Admissions Revenue	\$16,349	\$22,769	\$14,331	\$22,000	-2,018	-12.34%	\$22,000
Museum Gift Shop Revenue	\$39,694	\$55,641	\$37,647	\$60,000	-2,047	-5.16%	\$60,000
Museum Visits	10,327	16,384	9,096	16,500	-1,231	-11.92%	16,500

Highlights for FY 2013:

No significant changes for this cost center.

Fort Caspar Museum

Fort Caspar Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Museum Manager	1	1	1	1
Museum Curator	2	2	2	2
Secretary II	1	1	1	1
Total	4	4	4	4
Part Time Employees (Budget)	\$ 18,021	\$ 7,139	\$ 15,400	\$ 15,400

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenditures					
Personnel	\$ 298,242	\$ 313,032	\$ 311,632	\$ 320,141	2%
Contractual Services	89,928	83,804	83,404	83,575	0%
Materials & Supplies	38,111	36,200	32,225	36,700	1%
Other	5,415	5,450	4,525	4,500	-17%
Capital	920	9,500	9,500	14,250	50%
Total Expenditures	\$ 432,616	\$ 447,986	\$ 441,286	\$ 459,166	2%

Fort Caspar Museum

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 209,816	\$ 218,474	\$ 218,474	\$ 225,903	3%
Part Time	7,139	15,400	15,400	15,400	0%
Overtime	-	2,500	1,000	2,500	0%
Total Salaries & Wages	\$ 216,955	\$ 236,374	\$ 234,874	\$ 243,803	3%
Other Pay					
Supplemental Pay					
Disability Leave Buy-Back	\$ 1,545	\$ 1,500	\$ 1,600	\$ 1,600	7%
Other Allowances	480	480	480	480	0%
Total Other Pay	\$ 2,025	\$ 1,980	\$ 2,080	\$ 2,080	5%
Benefits					
Health Insurance	\$ 43,920	\$ 32,134	\$ 32,134	\$ 33,017	3%
Other Insurance Benefits	1,746	1,818	1,818	1,839	1%
FICA/Medicare Tax	15,248	18,235	18,235	18,802	3%
Retirement Contributions	14,371	15,840	15,840	16,403	4%
Workers' Compensation	3,977	6,651	6,651	4,197	-37%
Total Benefits	\$ 79,262	\$ 74,678	\$ 74,678	\$ 74,258	-1%
Total Personnel	\$ 298,242	\$ 313,032	\$ 311,632	\$ 320,141	2%
Contractual Services					
Water	\$ 2,114	\$ 2,000	\$ 1,950	\$ 2,000	0%
Energy - Electricity	10,348	10,000	9,000	10,000	0%
Energy - Natural Gas	3,560	5,000	5,850	6,000	20%
Maintenance Agreements	495	540	540	540	0%
Alarm	1,749	1,700	1,700	1,700	0%
Insurance & Bonds	4,960	4,338	4,338	4,895	13%
Telecommunications	2,010	2,000	2,000	2,000	0%
Postage/Shipping	394	500	400	500	0%
Advertising	2,674	3,500	3,500	4,000	14%
Printing/Reproduction	1,099	1,600	1,600	1,600	0%
Travel & Training	11,214	5,100	5,000	4,000	-22%
Interdepartmental Services	25,047	20,072	20,072	18,360	-9%
Admin/Mgmt Fees	15,960	16,454	16,454	16,980	3%
Other Contractual	8,304	11,000	11,000	11,000	0%
Total Contractual Services	\$ 89,928	\$ 83,804	\$ 83,404	\$ 83,575	0%
Materials & Supplies					
Office Supplies	\$ 1,159	\$ 1,000	\$ 775	\$ 1,000	0%
Operational Supplies	1,967	2,000	2,000	2,500	25%
Uniforms	314	500	450	500	0%
Resale Supplies	34,671	30,000	27,000	30,000	0%
Caspar Collins Day Supplies	-	1,200	1,000	1,200	0%
Program Supplies	-	1,500	1,000	1,500	0%
Total Materials & Supplies	\$ 38,111	\$ 36,200	\$ 32,225	\$ 36,700	1%

Fort Caspar Museum

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Other Expenses					
Programs & Projects	\$ 1,003	\$ 1,200	\$ 1,000	\$ 1,000	-17%
Over/Short	10	-	25	-	0%
Sales Tax	4,402	4,250	3,500	3,500	-18%
Total Other Expenses	\$ 5,415	\$ 5,450	\$ 4,525	\$ 4,500	-17%
Capital - Replacement					
Improvements Other Than Bldgs.	\$ 920	\$ 5,000	\$ 5,000	\$ 7,500	50%
Total Capital - Rplc	\$ 920	\$ 5,000	\$ 5,000	\$ 7,500	50%
Capital - New					
Technologies	\$ -	\$ 4,500	\$ 4,500	\$ 6,750	50%
Total Capital - New	\$ -	\$ 4,500	\$ 4,500	\$ 6,750	50%
Total Expenses	\$ 432,616	\$ 447,986	\$ 441,286	\$ 459,166	2%

Parks

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

Goal: Park Maintenance

Maintain the green and built infrastructure in the existing City parks, athletic fields, public rights-of-way, open spaces, and landscaped areas.

Objectives:

Sidewalk Installation Install 40,000 square feet of new sidewalk on or adjacent to City property.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Sidewalk Installation	35,159	35,159	51,771	40,000	16,612	47.25%	40,000
Tree Pruning	282	283	1,237		955	338.65 %	1,500
Trees Planted	New						300

Highlights for FY 2013:

No significant changes for this cost center.

Parks

Parks Staffing Summary				
	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Parks Manager	1	1	-	-
Parks Superintendent	-	-	1	1
Parks Crew Supervisor	4	3	2	2
Parks Crew Chief	-	-	2	2
Municipal Service Worker II	9	9	8	8
Grounds Maint Technician II	1	1	-	-
Grounds Technician	-	-	1	1
Equipment Operator II	1	1	1	1
CEC Grounds Technician	1	1	-	-
Secretary II	1	1	1	1
Construction Maint Worker I	1	1	1	1
Forester	1	-	-	-
Parks and Recreation Technician	2	1	2	2
Special Projects Coordinator	-	-	1	1
Total	22	19	20	20
Part Time Employees (Budget)	\$ 106,482	\$ 76,358	\$ 118,000	\$ 118,000

Parks Budget Summary					
	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenditures					
Personnel	\$ 1,307,705	\$ 1,524,963	\$ 1,415,569	\$ 1,498,528	-2%
Contractual Services	1,000,391	908,234	895,184	941,093	4%
Materials & Supplies	107,097	129,000	128,000	135,000	5%
Capital	3,132	7,500	7,500	8,000	7%
Total Expenditures	\$ 2,418,325	\$ 2,569,697	\$ 2,446,253	\$ 2,582,621	1%

Parks

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 844,129	\$ 949,715	\$ 885,947	\$ 949,412	0%
Part Time	76,358	118,000	112,000	118,000	0%
Overtime	1,380	20,000	10,000	20,000	0%
Total Salaries & Wages	\$ 921,867	\$ 1,087,715	\$ 1,007,947	\$ 1,087,412	0%
Other Pay					
Supplemental Pay					
Disability Leave Buy-Back	\$ 6,983	\$ 10,000	\$ 3,896	\$ 8,000	-20%
Accrued Leave Payoff	35,711	4,000	7,165	-	-100%
Other Allowances	1,998	1,440	1,740	1,920	33%
Total Other Pay	\$ 44,692	\$ 15,440	\$ 12,801	\$ 9,920	-36%
Benefits					
Health Insurance	\$ 186,984	\$ 221,921	\$ 221,921	\$ 213,963	-4%
Other Insurance Benefits	6,827	8,465	8,000	8,246	-3%
FICA/Medicare Tax	70,063	84,890	70,000	84,672	0%
Retirement Contributions	57,929	70,042	65,000	69,595	-1%
Unemployment Compensation	994	1,000	1,000	1,000	0%
Workers' Compensation	17,253	29,965	26,400	18,195	-39%
Clothing Allowance	1,096	5,525	2,500	5,525	0%
Total Benefits	\$ 341,146	\$ 421,808	\$ 394,821	\$ 401,196	-5%
Total Personnel	\$ 1,307,705	\$ 1,524,963	\$ 1,415,569	\$ 1,498,528	-2%
Contractual Services					
Water	\$ 423,473	\$ 375,000	\$ 360,000	\$ 375,000	0%
Energy - Electricity	83,629	90,000	85,000	90,000	0%
Energy - Natural Gas	2,803	3,500	3,000	3,500	0%
Equipment Rental	66,959	60,000	70,000	75,000	25%
Insurance & Bonds	51,504	29,186	29,186	37,878	30%
Telecommunications	5,684	7,000	6,250	7,000	0%
Radio	-	250	100	250	0%
Postage/Shipping	58	200	50	200	0%
Travel and Training	1,189	1,500	5,000	5,000	233%
Interdepartmental Services	345,984	319,598	319,598	325,265	2%
Balefill	10,053	12,000	12,500	14,000	17%
Other Contractual	9,055	10,000	4,500	8,000	-20%
Total Contractual Services	\$ 1,000,391	\$ 908,234	\$ 895,184	\$ 941,093	4%
Materials & Supplies					
Other Materials & Supplies	\$ 51,751	\$ 60,000	\$ 60,000	\$ 68,000	13%
Landscape Maintenance Supplies	24,304	18,000	18,000	18,000	0%
I-25 Cleanup	-	5,000	4,000	5,000	0%
Athletic Field Supplies	8,968	18,000	18,000	16,000	-11%
Irrigation Supplies	22,074	28,000	28,000	28,000	0%
Total Materials & Supplies	\$ 107,097	\$ 129,000	\$ 128,000	\$ 135,000	5%
Capital - Replacement					
Technologies	\$ -	\$ 7,500	\$ 7,500	\$ 8,000	7%
Total Capital - New	\$ -	\$ 7,500	\$ 7,500	\$ 8,000	7%
Total Expenses	\$ 2,418,325	\$ 2,569,697	\$ 2,446,253	\$ 2,582,621	0.5%

Transfers Out

Transfers Out Highlights for FY 2013

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. If Perpetual Care interest earnings increase, a greater portion of the costs will be paid by Perpetual Care, reducing the General Fund Transfer. Overall operational funding from the General Fund to outside funds is up this year by three percent. All transfers out are down 15% due to the decrease in one-time funding.

General Fund Transfers Out Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenditures					
Transfers Out	\$ 4,821,646	\$ 7,164,092	\$ 7,546,368	\$ 6,379,752	-11%
Total Expenditures	\$ 4,821,646	\$ 7,164,092	\$ 7,546,368	\$ 6,379,752	-11%

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Expenses					
Transfers Out					
Transfers For One-Time Expenses					
Capital Projects	\$ -	\$ 2,094,316	\$ 1,880,051	\$ -	-100%
Enterprise Funds	-	-	-	1,501,277	100%
Golf Course Reservoir Loan Pay-off	-	478,794	478,794	-	-100%
Refuse - River Revival	-	-	100,000	-	0%
Transfers for One-Time Expenses	\$ -	\$ 2,573,110	\$ 2,458,845	\$ 1,501,277	-42%
Transfers for Operations					
Hogadon	\$ 217,196	\$ 218,608	\$ 218,608	\$ 225,651	3%
Community Development Block Grant	-	-	-	31,000	100%
Transit Services	343,801	564,925	411,589	346,762	-39%
Police Grants	56,015	-	-	-	0%
Information Technology & GIS	478,312	611,809	597,804	657,946	8%
Central Garage	-	-	-	22,135	100%
Perpetual Care**	2,355,741	1,609,105	1,609,105	1,937,460	20%
Metro Animal Control	622,408	718,095	718,095	753,189	5%
PSCC	508,823	772,516	772,516	735,237	-5%
LifeSteps Campus	29,782	-	9,664	-	0%
Health Insurance Fund	-	-	-	1,803	100%
Property & Liability Fund	128,487	3,452	657,670	4,144	20%
Metropolitan Planning Organization	81,081	92,472	92,472	163,148	76%
Transfers for Operations	\$ 4,821,646	\$ 4,590,982	\$ 5,087,523	\$ 4,878,475	6%
Total Transfers Out	\$ 4,821,646	\$ 7,164,092	\$ 7,546,368	\$ 6,379,752	-11%
Total Expenses	\$ 4,821,646	\$ 7,164,092	\$ 7,546,368	\$ 6,379,752	-11%

**Perpetual Care supports the Events Center, Aquatics, Recreation Center, Ice Arena, City Campus, and Buildings and Grounds.



Capital Funds

Capital Projects

Capital Equipment

One Cent #13 Sales Tax

One Cent #14 Sales Tax

American Recovery & Reinvestment Act

Capital Funds Summary

Capital Funds Summary by Category

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Taxes	\$ 14,685,194	\$ 15,000,000	\$ 17,052,549	\$ 15,000,000	0%
Miscellaneous	2,387,626	945,147	1,453,548	1,385,355	47%
Transfer In	8,951,421	14,145,556	11,362,012	21,541,836	52%
Grants	1,696,434	3,849,201	1,296,314	5,925,458	54%
Total Revenues	\$ 27,720,675	\$ 33,939,904	\$ 31,164,423	\$ 43,852,649	29%
Expenditures					
Contractual Services	\$ 1,120,416	\$ 1,427,234	\$ 1,595,921	\$ 626,890	-56%
Personnel	83,672	99,580	99,580	101,789	2%
Capital	16,729,173	29,949,554	15,769,840	33,637,892	12%
Other	34,119	-	-	-	0%
Transfers Out	10,739,784	14,454,968	11,605,881	24,652,481	71%
Total Expenditures	\$ 28,707,164	\$ 45,931,336	\$ 29,071,222	\$ 59,019,052	28%
Net All Capital Funds	\$ (986,489)	\$ (11,991,432)	\$ 2,093,201	\$ (15,166,403)	26%

Capital Funds Summary by Fund

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Capital Projects Fund					
Revenues	\$ 7,829,701	\$ 16,220,902	\$ 11,451,476	\$ 23,769,690	47%
Expenditures	12,475,378	23,942,543	13,333,451	26,814,915	12%
Net	(4,645,677)	(7,721,641)	(1,881,975)	(3,045,225)	
Capital Equipment Fund					
Revenues	1,096,376	1,640,000	1,638,851	4,881,738	198%
Expenditures	1,372,426	4,970,036	1,888,632	7,823,477	57%
Net	(276,050)	(3,330,036)	(249,781)	(2,941,739)	
One Cent #13 Sales Tax Fund					
Revenues	9,879,438	50,000	39,028	37,200	-26%
Expenditures	11,521,501	3,064,337	4,918,989	3,166,955	3%
Net	(1,642,063)	(3,014,337)	(4,879,961)	(3,129,755)	
One Cent #14 Sales Tax Fund					
Revenues	4,876,320	15,007,500	17,074,234	15,021,200	0%
Expenditures	101	12,477,152	7,928,284	21,111,916	69%
Net	4,876,219	2,530,348	9,145,950	(6,090,716)	
American Recovery Act Fund					
Revenues	4,038,840	1,021,502	960,834	142,821	-86%
Expenditures	3,337,758	1,477,268	1,001,866	101,789	-93%
Net	701,082	(455,766)	(41,032)	41,032	
Revenues- All Capital Funds	27,720,675	33,939,904	31,164,423	43,852,649	29%
Expenditures- All Capital Funds	28,707,164	45,931,336	29,071,222	59,019,052	28%
Net All Capital Funds	\$ (986,489)	\$ (11,991,432)	\$ 2,093,201	\$ (15,166,403)	

Capital Projects Fund

The Capital Projects Fund accounts for the funding and expenditures for construction or acquisition of major 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 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Miscellaneous	\$ 191,196	\$ 847,647	\$ 1,353,984	\$ 1,295,955	53%
Transfer In	7,442,696	12,407,255	9,573,178	16,691,098	35%
Grants	195,809	2,966,000	524,314	5,782,637	95%
Total Revenues	\$ 7,829,701	\$ 16,220,902	\$ 11,451,476	\$ 23,769,690	47%
Expenditures					
Contractual Services	\$ 9,315	\$ 10,000	\$ 6,351	\$ 8,000	-20%
Other	34,119	-	-	-	
Capital	12,216,128	23,794,124	13,147,066	25,816,915	9%
Transfers Out	215,816	138,419	180,034	990,000	
Total Expenditures	\$ 12,475,378	\$ 23,942,543	\$ 13,333,451	\$ 26,814,915	12%
Net Capital Projects Fund	\$ (4,645,677)	\$ (7,721,641)	\$ (1,881,975)	\$ (3,045,225)	-61%
			Actual Reserves on June 30, 2011	\$ 10,402,183	
			Projected Reserves on June 30, 2012	\$ 8,520,208	
			Projected Reserves on June 30, 2013	\$ 5,474,983	

FY13 Capital Projects

Project Name	Type	Category of Project	Funding Source	Funding Amount
FY 2013 PROJECTS REBUDGETED FROM PREVIOUS BUDGET YEARS**				
Energy Audit Implement-Internal BAGS	Replacement	Buildings	One-Time	100,000
Payroll Time & Attendance	New	Gen. Admin	One-Time	300,000
Leisure Services Facility Improvements	Replacement	Leisure	One-Time	200,000
Cemetery Fencing & Signage	New	Parks	One-Time	18,000
Park Improvements	Replacement	Parks	1% #13	60,053
Raw Water Irrigation Project	New	Parks	1% #13	350,000
Raw Water Irrigation Project	New	Parks	One-Time	124,037
Gateway Statue Relocation	New	Parks	1% #13	67,848
Platte River Parkway Projects	New	Parks	1% #14	436,635
Buckboard Park	New	Parks	1% #13	57,831
Park Improvements	Replacement	Parks	1% #14	818,220
Soccer Fields Lighting	New	Parks	1% #14	100,000
Field of Dreams	New	Parks	1% #14	935,415
Robertson Road Pathway Extension	New	Parks	1% #14	10,225
Hall of Justice Maintenance- Ongoing	Replacement	Public Safety	One-Time	59,609
Yellowstone Highway	New	Streets	One-Time	301,870
Walkability Improvements- Sidewalks	New	Streets	One-Time	300,000
Residential Streets	Replacement	Streets	1% #13	245,485
Bryan Stock Trail Bridge- WYDOT	Replacement	Streets	One-Time	43,568
Collectors and Arterial Repairs	Replacement	Streets	1% #14	3,700,000
Residential Streets	Replacement	Streets	1% #14	500,000
Downtown Conversion to 2 Way Streets	New	Streets	One-Time	400,000
Fairgrounds Road	Replacement	Streets	County Consensus	1,379,637
ADA Compliance- Ongoing	Replacement	Buildings	One-Time	10,000
City Hall Improvements-Ongoing	Replacement	Buildings	One-Time	131,500
Roof Replacements & Repairs	Replacement	Buildings	1% #14	199,871
Miscellaneous Building Repairs	Replacement	Buildings	1% #14	502,486
Fire Station #2 Replacement	Replacement	Public Safety	1% #14	2,150,000
Fire Station #3 Demo	Replacement	Public Safety	One-Time	150,000
Aquatic Center Upgrade	Replacement	Leisure	One-Time	51,326
Spray Park	New	Leisure	1% #14	350,000

** 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.

FY13 Capital Projects Cont.

Project Name	Type	Category of Project	Funding Source	Funding Amount
FY 2013 PROJECTS REBUDGETED FROM PREVIOUS BUDGET YEARS CONT.				
Hogadon Ski Patrol Hut	New	Leisure	1% #14	155,594
Casper Legion Baseball	Replacement	Outside Group	One-Time	155,650
NIC Museum Bldg. Improvements	Replacement	Outside Group	1% #14	86,915
Youth Crisis Center- Design & Engine.	New	Outside Group	1% #14	102,740
Youth Crisis Center	New	Outside Group	County Consensus	996,000
Youth Crisis Center	New	Outside Group	Natrona County Contribution	250,000
Youth Crisis Center Sale of Assets	New	Outside Group	Natrona County Contribution	420,000
Crosswalk Indicators	Replacement	Streets	1% #14	60,000
NEW PROJECTS BUDGETED FOR FY 2013				
Energy Conservation Improvements	Replacement	Buildings	1% #14	500,000
Municipal Court Software	Replacement	Public Safety	One-Time	200,000
Soccer Fields Lighting	New	Parks	One-Time	50,000
Morad Park Path	New	Parks	One-Time	51,780
Morad Park Path - Teal	New	Parks	TEAL Grant	207,120
Stuckenhoff Complex Restrooms	Replacement	Parks	1% #14	25,000
Fort Caspar Trail and Drainage way	New	Stormwater	One-Time	250,000
Collins Drive	Replacement	Streets	1% #14	4,100,000
Leased Facilities Capital Improvements	Replacement	Buildings	One-Time	50,000
Pool Bathhouse Improvements	Replacement	Leisure	1% #14	100,000
Outdoor Pool Liner 1%#14	Replacement	Leisure	1% #14	150,000
Refurbish Compressor - Ice Arena	Replacement	Leisure	1% #14	75,000
Irrigation System - Golf Course	Replacement	Leisure	1% #14	800,000
Youth Crisis Center - YCC Board	New	Outside Group	One-Time	600,000
Metro Animal Control Building Imprv	Replacement	Public Safety	One-Time	100,000
Hardware Maintenance	Replacement	Gen. Admin	One-Time	67,500

Investment Fees

8,000

Total Expenditures in Capital Projects Fund \$ 23,614,915

*Current Year One-Time Transfer From General Fund

Capital Projects Fund

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Intergovernmental					
Grants	\$ 154,666	\$ 466,000	\$ 373,469	\$ 207,000	-56%
Mineral Tax- Natrona County Consensus	41,143	2,500,000	150,845	5,575,637	123%
Total Intergovernmental	\$ 195,809	\$ 2,966,000	\$ 524,314	\$ 5,782,637	95%
Charges For Services					
Lease Fees	\$ 20,500	\$ 55,455	\$ 299,064	\$ 55,455	0%
Total Charges For Services	\$ 20,500	\$ 55,455	\$ 299,064	\$ 55,455	0%
Miscellaneous					
Gain (Loss) On Investments	\$ (5,135)	\$ -	\$ 850	\$ -	0%
Contributions	123,130	222,192	783,570	800,000	260%
Natrona County- Youth Crisis Center	-	500,000	250,000	420,000	-16%
Interest Income	38,488	70,000	20,500	20,500	-71%
Debt/Interest Payments	14,213	-	-	-	0%
Total Miscellaneous	\$ 170,696	\$ 792,192	\$ 1,054,920	\$ 1,240,500	57%
Transfers					
Transfers In - General Fund	\$ -	\$ 2,094,316	\$ 2,094,316	\$ -	-100%
Transfers In - 1% #13	6,616,751	2,147,647	4,063,326	781,217	-64%
Transfers In - LAD Fund	825,945	-	-	-	0%
Transfers In - 1% #14	-	8,165,292	3,415,536	15,909,881	95%
Total Transfers	\$ 7,442,696	\$ 12,407,255	\$ 9,573,178	\$ 16,691,098	35%
Total Revenue	\$ 7,829,701	\$ 16,220,902	\$ 11,451,476	\$ 23,769,690	47%
Expenses					
Contractual Services					
Investment Fees	\$ 9,315	\$ 10,000	\$ 6,351	\$ 8,000	-20%
Total Contractual Services	\$ 9,315	\$ 10,000	\$ 6,351	\$ 8,000	-20%
Other					
Bad Debt Expense	\$ 34,119	\$ -	\$ -	\$ -	0%
Programs and Projects	0	0	0	0	0%
Total Contractual Services	\$ 34,119	\$ -	\$ -	\$ -	0%

Capital Projects Fund

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Capital					
Energy Conservation- Citywide	\$ 26,514	\$ 722,530	\$ 677,787	\$ 600,000	-17%
Municipal Court	19,500	16,258	16,258	200,000	1130%
Police	148,454	-	-	-	0%
Police- Weed & Seed	-	50,000	50,000	-	-100%
Fire	2,105,780	2,699,816	503,858	2,300,000	-15%
Streets	7,374,251	10,992,653	6,400,787	10,970,560	0%
Stormwater	88	985,996	1,063,825	250,000	-75%
Traffic	265,839	640,000	742,734	60,000	-91%
Parking					
Cemetery	-	18,496	8,433	18,000	-3%
City Campus	187,953	121,590	123,596	141,500	16%
Aquatics	-	405,000	3,674	726,326	79%
Municipal Golf Course	-	-	-	800,000	100%
Recreation Center	-	80,000	71,000	500	-99%
Ice Arena					
Hogadon	458,530	61,392	21,049	155,594	153%
Casper Events Center	673,711	53,026	53,376	-	-100%
Parks	452,133	3,598,783	2,050,442	3,449,814	-4%
Fort Caspar Museum	-	55,000	55,000	-	-100%
LifeSteps Campus	25,483	405,325	305,324	-	-100%
Buildings & Grounds	-	214,004	107,643	702,357	228%
Metro Animal Control	-	20,000	15,036	100,000	400%
Leisure Services	357,268	291,977	160,221	200,000	-32%
Ongoing Maintenance- Assorted	84,692	20,863	12,263	50,000	140%
Software Maintenance Agreements	35,932	300,000	-	367,000	22%
Replace Seating at Casper Events Ctr	-	-	-	1,200,000	100%
Raw Water Irrigation Project	-	-	-	385,000	100%
Online Permitting Portal	-	-	-	25,000	100%
Traffic Signal at Poplar & Midwest	-	-	-	500,000	100%
Phase 1-Lake Mackensie Dog Park	-	-	-	100,000	100%
Capital for Outside Organizations	-	2,041,415	704,760	2,515,264	23%
Total Capital	\$ 12,216,128	\$ 23,794,124	\$ 13,147,066	\$ 25,816,915	9%
Transfers					
Transfers Out	\$ 215,816	\$ 138,419	\$ 180,034	\$ 990,000	615%
Total Transfers	\$ 215,816	\$ 138,419	\$ 180,034	\$ 990,000	615%
Total Expenses	\$ 12,475,378	\$ 23,942,543	\$ 13,333,451	\$ 26,814,915	12%
Net Fund	\$ (4,645,677)	\$ (7,721,641)	\$ (1,881,975)	\$ (3,045,225)	-61%

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 Percent Sales Tax, and one-time monies such as mineral taxes transferred from the General Fund.

Capital Equipment for FY 2013			
Operating Area	Type	Description of Capital Equipment	FY 13 Expenditure
City Campus	Replacement	Server Room Upgrades	67,000
Engineering	Replacement	Vehicle	25,000
Fire	Replacement	Automatic External Defibrillator	130,000
Fire	Replacement	Upgrade Opticom System	280,000
Fire	Replacement	Vehicle	70,000
Fire	Replacement	Miscellaneous Equipment	28,564
Fire	Replacement	Two Pumpers	900,000
Golf Course	Replacement	Mowers	15,000
IT/ City Manager	Replacement	Network Equipment Upgrades	145,000
IT/ City Manager	Replacement	Bring Your Own Device Securit	38,000
IT/ City Manager	New	Email Archiving	30,000
IT/ City Manager	Replacement	Website Tune-up	15,000
IT/ City Manager	Replacement	Business Continuity	20,000
IT/ City Manager	New	Electronic Signatures	25,000
Parks	Replacement	Mowers	80,000
Parks	Replacement	Ranger	20,000
Police	Replacement	Vehicles	400,000
Police	Replacement	Technology	100,000
Police	Replacement	Miscellaneous Equipment	158,675
Police	New	Vehicles - Car per Officer	2,370,738
PSCC	Replacement	Public Safety Wireless Network	2,000,000
Recreation Center	Replacement	Basketball Backstops	28,000
Streets	Replacement	Pickup with Plow	25,000
Streets	Replacement	Snow Plow	15,000
Streets	Replacement	Sander/Salter	15,000
Streets	Replacement	Roller	40,000
Streets	Replacement	Street Sweeper	190,000
Streets	Replacement	Tandem Dump Truck	170,000
Streets	Replacement	Planer	400,000
Traffic	Replacement	Pickup	20,000
All Capital Equipment Expenditures			\$ 7,820,977
Investment Fees			2,500
All Fund Expenditures			\$ 7,823,477

Capital Equipment Fund

Capital Equipment Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Miscellaneous	\$ 36,376	\$ 40,000	\$ 38,851	\$ 31,000	-23%
Transfer In	1,060,000	1,600,000	1,600,000	4,850,738	203%
Grants	-	-	-	-	0%
Total Revenues	\$ 1,096,376	\$ 1,640,000	\$ 1,638,851	\$ 4,881,738	198%
Expenditures					
Contractual Services	\$ 3,531	\$ 3,000	\$ 2,405	\$ 2,500	-17%
Capital	1,368,895	4,967,036	1,886,227	7,820,977	57%
Transfers Out	-	-	-	-	0%
Total Expenditures	\$ 1,372,426	\$ 4,970,036	\$ 1,888,632	\$ 7,823,477	57%
Net Capital Equipment Fund	\$ (276,050)	\$ (3,330,036)	\$ (249,781)	\$ (2,941,739)	-12%
				Actual Reserves on June 30, 2011	\$ 4,302,787
				Projected Reserves on June 30, 2012	\$ 4,053,006
				Projected Reserves on June 30, 2013	\$ 1,111,267

Capital Equipment Fund

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Grants					
Grants					
Total Grants	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous Revenue					
Interest	\$ 15,562	\$ 15,000	\$ 6,000	\$ 6,000	-60%
Miscellaneous Revenue	22,926	25,000	32,610	25,000	0%
Gain (Loss) On Investments	(2,112)	-	241	-	0%
Total Miscellaneous Revenue	\$ 36,376	\$ 40,000	\$ 38,851	\$ 31,000	-23%
Transfers					
Transfer In- General Fund					
Transfer In- 1% #13	\$ 1,060,000	\$ -	\$ -	\$ 2,370,738	100%
Transfer In- 1% #14	-	1,200,000	1,200,000	2,480,000	107%
Transfer In- Central Garage	-	400,000	400,000	-	-100%
Transfer In- Other	\$ -	\$ -	\$ -	\$ -	
Total Transfers	\$ 1,060,000	\$ 1,600,000	\$ 1,600,000	\$ 4,850,738	203%
Total Revenue	\$ 1,096,376	\$ 1,640,000	\$ 1,638,851	\$ 4,881,738	198%
Expenses					
Contractual Services					
Investment Fees	\$ 3,531	\$ 3,000	\$ 2,405	\$ 2,500	-17%
Total Contractual Services	\$ 3,531	\$ 3,000	\$ 2,405	\$ 2,500	-17%
Capital					
Replacement Light Equipment	\$ 514,959	\$ 1,839,589	\$ 1,516,042	\$ 1,410,239	-23%
Replacement Heavy Equipment	711,637	748,447	315,185	1,700,000	127%
Replacement Buildings- Systems					
Replacement Technologies	4,679	2,000,000	20,000	2,000,000	0%
New Light Equipment	-	-	-	2,370,738	100%
New Technologies	137,620	379,000	35,000	340,000	-10%
Total Capital	\$ 1,368,895	\$ 4,967,036	\$ 1,886,227	\$ 7,820,977	57%
Transfers					
Transfers Out- Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	0%
Total Transfers	\$ -	\$ -	\$ -	\$ -	0%
Total Expenses	\$ 1,372,426	\$ 4,970,036	\$ 1,888,632	\$ 7,823,477	57%
Net Fund	\$ (276,050)	\$ (3,330,036)	\$ (249,781)	\$ (2,941,739)	-12%

One Cent # 13 Sales Tax

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 will ended in FY 2011. The #13 denotes that this is the 13th funding period the optional sales tax has been approved by voter referendum.

One Cent #13 Sales Tax Fund Highlights and Issues for FY 2013

Projects and programs to be funded in FY 2013 by Optional One Cent #13 Sales Tax include:

	Estimate for FY 2012
Investment Fees	\$ 15,000
Outside Agencies	
Casper Area Economic Development Agency (For operations)	-
Chamber of Commerce (Visitors Center)	-
YMCA (Building Improvements)	-
Natrona County Library	-
Transfers to Other Funds	
American Recovery & Reinvestment Act	-
Aquatics Fund (For operations of outdoor pools)	-
Capital Equipment	2,370,738
Capital Projects	781,217
General Fund (For tree purchases and Community Action Partnership)	-
Perpetual Care (Adds to principal of the Buildings and Operations Trust)	-
Transit Services Fund- CATC	-
Water Fund (Miscellaneous water main replacements)	-
Total Expenditures	\$ 3,166,955

One Cent #13 Sales Tax Fund Highlights and Issues for FY 2012

Projects and programs to be funded in FY 2013 by Optional One Cent #13 Sales Tax include:

	Adopted Budget for FY 2013
Investment Fees	\$ 15,000
Transfers to Other Funds	
Capital Projects	781,217
Capital Equipment	2,370,738
Transit Services Fund- CATC	-
Total Expenditures	\$ 3,166,955

One Cent # 13 Sales Tax

One Cent # 13 Sales Tax Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Taxes	\$ 9,813,900	\$ -	\$ -	\$ -	0%
Miscellaneous	65,538	50,000	39,028	37,200	-26%
Total Revenues	\$ 9,879,438	\$ 50,000	\$ 39,028	\$ 37,200	-26%
Expenditures					
Contractual Services	\$ 997,533	\$ 133,690	\$ 129,288	\$ 15,000	-89%
Transfers Out	10,523,968	2,930,647	4,789,701	3,151,955	8%
Total Expenditures	\$ 11,521,501	\$ 3,064,337	\$ 4,918,989	\$ 3,166,955	3%
Net One Cent #13 Fund	\$ (1,642,063)	\$ (3,014,337)	\$ (4,879,961)	\$ (3,129,755)	4%
				Actual Reserves on June 30, 2011	\$ 21,085,363
				Projected Reserves on June 30, 2012	\$ 16,205,402
				Projected Reserves on June 30, 2013	\$ 13,075,647

One Cent # 13 Sales Tax

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Taxes					
Sales Taxes	\$ 9,813,900	\$ -	\$ -	\$ -	0%
Total Taxes	\$ 9,813,900	\$ -	\$ -	\$ -	0%
Miscellaneous					
Interest Income	\$ 75,982	\$ 50,000	\$ 37,300	\$ 37,200	-26%
Gain (Loss) On Investments	(10,444)		1,728	-	
Total Miscellaneous	\$ 65,538	\$ 50,000	\$ 39,028	\$ 37,200	-26%
Total Revenue	\$ 9,879,438	\$ 50,000	\$ 39,028	\$ 37,200	-26%
Expenses					
Contractual Services					
Investment Fees	\$ 17,222	\$ 10,000	\$ 14,192	\$ 15,000	50%
Chamber of Commerce- Visitor Center	8,838	8,564	-	-	-100%
Casper Area Economic Dev. Agency	400,000	-	-	-	0%
Natrona County Public Library	225,000	-	-	-	0%
Casper YMCA	346,473	115,126	115,096	-	-100%
Total Contractual Services	\$ 997,533	\$ 133,690	\$ 129,288	\$ 15,000	-89%
Transfers Out					
Transfer Out- Aquatics Fund	\$ 250,000	\$ -	\$ -	\$ -	0%
Transfer Out- Capital Equipment	1,060,000	-	-	2,370,738	100%
Transfer Out- Capital Projects	6,616,751	2,147,647	4,006,701	781,217	-64%
Transfer Out- General Fund	117,500	-	-	-	0%
Transfer Out- Perpetual Care	750,000	660,000	660,000	-	-100%
Transfer Out - Transit Services CATC	55,561	123,000	123,000	-	-100%
Transfer Out- Water Fund	1,500,000	-	-	-	0%
Transfer Out- American Recovery Act	174,156	-	-	-	0%
Total Transfers Out	\$ 10,523,968	\$ 2,930,647	\$ 4,789,701	\$ 3,151,955	8%
Total Expenses	\$ 11,521,501	\$ 3,064,337	\$ 4,918,989	\$ 3,166,955	3%
Net Fund	\$ (1,642,063)	\$ (3,014,337)	\$ (4,879,961)	\$ (3,129,755)	4%

One Cent # 14 Sales Tax

This fund accounts for the revenue and expenditures of the One Cent #14 sales tax. The four year tax 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.

One Cent #14 Sales Tax Fund Highlights and Issues for FY 2013

Projects and programs to be funded in FY 2013 by Optional One Cent #14 Sales Tax include:

	FY13 Adopted
Investment Fees	\$ 1,390
Outside Agencies	
Economic Development	400,000
Platte River Parkway Trust- Operations	50,000
Natrona County Public Library	150,000
Transfers to Other Funds	
Capital Projects Fund for the Following Projects:	
Collectors and Arterial Repairs	3,700,000
Collins Drive	4,100,000
Crosswalk Indicators	60,000
Nic Museum Building Improvements	86,915
Energy Conservation Improvements	500,000
Field of Dreams	935,415
Fire Station #2 Replacement	2,150,000
Hogadon Ski Patrol Hut	155,594
Irrigation System	800,000
Miscellaneous Building Repairs	502,486
Outdoor Pool Liner 1%#14	150,000
Park Improvements	818,220
Platte River Parkway Projects	488,415
Pool Bathhouse Improvements	100,000
Refurbish Compressor	75,000
Residential Streets	500,000
Robertson Road Pathway Extension	10,225
Roof Replacements & Repairs	199,871
Soccer Fields Lighting	100,000
Spray Park	350,000
Stuckenhoff Complex Restrooms	25,000
Youth Crisis Center- Design & Engin.	102,740
Total Transfer to Capital Projects Fund:	15,909,881
Capital Equipment Fund for the Following Projects:	
Fire AED Replacement and Opticom Upgrades	410,000
Fire Inspector Vehicle & Two Pumpers Replacement	970,000
Streets & Traffic Equipment Replacement	455,000
Police Vehicles and Technology	500,000
Parks, Engineering & Traffic Replacement Mowers and Vehicles	145,000
Total Transfer to Capital Equipment:	2,480,000
Aquatics Fund for Operations	280,000
General Fund for Community Action Partnership	175,000
Transit Fund for Enhanced CATC and The Bus Service	165,645
Water Fund for Capital Replacement	1,500,000
Total Expenditures	\$ 21,111,916

One Cent # 14 Sales Tax

One Cent # 14 Sales Tax Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Taxes	\$ 4,871,294	\$ 15,000,000	\$ 17,052,549	\$ 15,000,000	0%
Miscellaneous	5,026	7,500	21,685	21,200	183%
Total Revenues	\$ 4,876,320	\$ 15,007,500	\$ 17,074,234	\$ 15,021,200	0%
Expenditures					
Contractual Services	\$ 101	\$ 1,091,250	\$ 1,292,138	\$ 601,390	-45%
Transfers Out	-	11,385,902	6,636,146	20,510,526	80%
Total Expenditures	\$ 101	\$ 12,477,152	\$ 7,928,284	\$ 21,111,916	69%
Net One Cent #14 Fund	\$ 4,876,219	\$ 2,530,348	\$ 9,145,950	\$ (6,090,716)	-341%
				Actual Reserves on June 30, 2011	\$ -
				Projected Reserves on June 30, 2012	\$ 14,022,169
				Projected Reserves on June 30, 2013	\$ 7,931,453

One Cent # 14 Sales Tax

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Taxes					
Sales Tax	\$ 4,871,294	\$ 15,000,000	\$ 17,052,549	\$ 15,000,000	0%
Total Taxes	\$ 4,871,294	\$ 15,000,000	\$ 17,052,549	\$ 15,000,000	0%
Miscellaneous					
Interest Income	\$ 5,101	\$ 7,500	\$ 21,200	\$ 21,200	183%
Gain (Loss) On Investments	(75)	-	485	-	0%
Total Miscellaneous	\$ 5,026	\$ 7,500	\$ 21,685	\$ 21,200	183%
Total Revenue	\$ 4,876,320	\$ 15,007,500	\$ 17,074,234	\$ 15,021,200	0%
Expenses					
Contractual Services					
Investment Fees	\$ 101	\$ 500	\$ 1,388	\$ 1,390	178%
Historic Trails Solar Demo	-	9,500	9,500	-	-100%
Economic Development	-	400,000	400,000	400,000	0%
Platte River Parkway Trust- Operations	-	50,000	50,000	50,000	0%
National Historic Trails Center	-	26,250	26,250	-	-100%
American Legion	-	5,000	5,000	-	-100%
Boys & Girls Club	-	350,000	350,000	-	-100%
Seton House	-	200,000	400,000	-	-100%
Natrona County Public Library	-	50,000	50,000	150,000	200%
Total Contractual Services	\$ 101	\$ 1,091,250	\$ 1,292,138	\$ 601,390	-45%
Transfers Out					
Transfer Out- Aquatics Fund	\$ -	\$ 280,000	\$ 280,000	\$ 280,000	0%
Transfer Out- Capital Equipment	-	1,200,000	1,200,000	2,480,000	107%
Transfer Out- Capital Projects	-	8,165,292	3,415,536	15,909,881	95%
Transfer Out- General Fund	-	175,000	175,000	175,000	0%
Transfer Out- Perpetual Care	-	-	-	-	0%
Transfer Out - Transit Services CATC	-	65,610	65,610	165,645	152%
Transfer Out- Water Fund	-	1,500,000	1,500,000	1,500,000	0%
Total Transfers Out	\$ -	\$ 11,385,902	\$ 6,636,146	\$ 20,510,526	80%
Total Expenses	\$ 101	\$ 12,477,152	\$ 7,928,284	\$ 21,111,916	69%
Net Fund	\$ 4,876,219	\$ 2,530,348	\$ 9,145,950	\$ (6,090,716)	-341%

American Recovery & Reinvestment Act Fund

"Stimulus" Fund

The American Recovery & Reinvestment Act (ARRA) was passed in 2009; the following projects were funded

Prior Year's Projects:			
Project	Granting Agency	Funding Source	Prior Years Expenditures
Police Staffing - DCI			
Police Staffing- Pass-through from Wyoming DCI FY 10 - FY 12	DCI	ARRA	\$ 257,198
Police Communications - Edward Byrne			
Police Communications - Edward Byrne FY10 - FY12	DOJ	ARRA	\$ 261,595
Energy Efficiency - Events Center Pumps and Motors and Street Lighting			
Street Lighting FY10 - FY12	DOE	ARRA	\$ 180,081
CEC Pumps, Motors & Lights FY10 - FY12	DOE	ARRA	\$ 645,942
CEC Pumps, Motors & Lights FY10 - FY12	Transfer in from Capital Reserves		\$ 170,953
Energy Efficiency - Events Center Boiler			
Casper Events Center - Boiler Replacement FY10 - FY12	DOE	ARRA	\$ 805,160
Casper Events Center - Boiler Replacement FY10 - FY12	Transfer in from Capital Reserves		\$ 240,293
Energy Assurance Plan			
Energy Assurance Plan for City Operations FY11- FY12	DOE	ARRA	\$ 224,751
LifeSteps Campus Fire Suppression & Building Improvements			
LifeSteps Campus FY10 - FY12	HUD- CDBG	ARRA	\$ 124,817
LifeSteps Campus FY10 - FY12	Transfer in from Capital Reserves		\$ 100,000
Beverly Street Underpass			
Beverly Street Underpass FY10 - FY12	DOT	ARRA	\$ 366,206
Beverly Street Underpass FY10 - FY12	Matching from TEAL & 1%		\$ 796,445
Water and Sewer Infrastructure Improvements			
Water and Sewer Improvements FY10 - FY12		ARRA	\$ 3,361,014
Water and Sewer Improvements FY10 - FY12	Matching from SLIB and Reserves		\$ 5,052,829
Transit			
Beech St. Improvements & Light Equipment FY10 - FY12		ARRA	\$ 1,202,391
Beech St. Improvements & Light Equipment FY10 - FY12	Matching from Reserves		\$ 124,265
FY13 Budgeted Projects			
Police Staffing - DCI			
Police Staffing- Pass-through from Wyoming DCI	DCI	ARRA	\$ 101,789
Total ARRA Funding for Operating Expenses All Years			\$ 358,987
ARRA Funding For Capital			\$ 7,171,957
Total Spending In ARRA Fund (ARRA, other Funding Sources and City Match			\$ 14,015,729

American Recovery & Reinvestment Act Fund

American Recovery Act Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED
Revenues				
Transfer In (City Match)	\$ 448,725	\$ 138,301	\$ 188,834	\$ -
Loans	2,089,490	-	-	-
Grants	1,500,625	883,201	772,000	142,821
Total Revenues	\$ 4,038,840	\$ 1,021,502	\$ 960,834	\$ 142,821
Expenditures				
Capital	\$ 3,144,150	\$ 1,188,394	\$ 736,547	\$ -
Contractual Services	109,936	189,294	165,739	-
Personnel	83,672	99,580	99,580	101,789
Total Expenditures	\$ 3,337,758	\$ 1,477,268	\$ 1,001,866	\$ 101,789
Net American Recovery Act Fund	\$ 701,082	\$ (455,766)	\$ (41,032)	\$ 41,032
				Actual Reserves on June 30, 2011 \$ 701,082
				Projected Reserves on June 30, 2012 \$ (41,032)
				Projected Reserves on June 30, 2013 \$ -

American Recovery & Reinvestment Act Fund

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Grants					
Other Grants	\$ 190,138	\$ -	\$ -	\$ -	0%
ARRA Grants	1,310,487	883,201	772,000	142,821	-84%
Total Grants	\$ 1,500,625	\$ 883,201	\$ 772,000	\$ 142,821	-84%
Loans					
Loans	\$ 2,089,490	\$ -	\$ -	\$ -	0%
Total Loans	\$ 2,089,490	\$ -	\$ -	\$ -	0%
Transfers					
Transfers In- 1% #13	\$ 174,156	\$ 8,910	\$ 8,910	\$ -	-100%
Transfers In- Capital Project	215,816	129,391	179,924	-	-100%
Transfers In- Water Fund	-	-	-	-	0%
Transfers In- Sewer Fund	58,753	-	-	-	0%
Total Transfers	\$ 448,725	\$ 138,301	\$ 188,834	\$ -	-100%
Total Revenue	\$ 4,038,840	\$ 1,021,502	\$ 960,834	\$ 142,821	-86%
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 57,900	\$ 66,009	\$ 66,009	\$ 64,399	-2%
Overtime	11,418	15,836	15,836	15,836	0%
Total Salaries & Wages	\$ 69,318	\$ 81,845	\$ 81,845	\$ 80,235	-2%
Benefits					
Health Insurance	\$ 5,652	\$ 5,716	\$ 5,716	\$ 6,775	19%
Other Insurance Benefits	474	761	761	576	-24%
FICA/Medicare Tax	986	2,169	2,169	5,225	141%
Retirement Contributions	5,961	6,805	6,805	6,900	1%
Workers' Compensation	1,281	2,284	2,284	2,078	-9%
Total Benefits	\$ 14,354	\$ 17,735	\$ 17,735	\$ 21,554	22%
Total Personnel	\$ 83,672	\$ 99,580	\$ 99,580	\$ 101,789	2%
Contractual Services					
Engineering	\$ 94,390	\$ 69,991	\$ 54,411	\$ -	-100%
Other Contractual	14,525	112,476	102,475	-	-100%
Advertising	1,021	1,474	400	-	-100%
Travel & Training	-	5,353	8,453	-	-100%
Total Contractual Services	\$ 109,936	\$ 189,294	\$ 165,739	\$ -	-100%
City Funded Capital- General Funding					
Replace Improve. Other Than Bldgs.	\$ 1,597,394	\$ 218,935	\$ 84,199	\$ -	-100%
New Improvements Other Than Bldgs.	583,984	-	100,000	-	0%
New Technologies	-	-	-	-	0%
Total City Portion Capital	\$ 2,181,378	\$ 218,935	\$ 184,199	\$ -	-100%

American Recovery & Reinvestment Act Fund

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
ARRA Grants, ARRA Loans, And Other Grant Funded Capita					
Replacement Light Equipment	\$ -	\$ -	\$ -	\$ -	0%
Replacement Technologies	ÄÄ 111,498	ÄÄ -	ÄÄ -	ÄÄ -	0%
Replace Improve. Other Than Bldgs.	704,848	869,436	452,132	-	-100%
New Improvements Other Than Bldgs.	146,426	44,262	44,455	-	-100%
New Technologies	-	55,761	55,761	-	-100%
Total ARRA Capital	\$ 962,772	\$ 969,459	\$ 552,348	\$ -	-100%
Total Capital Expenses	\$ 3,144,150	\$ 1,188,394	\$ 736,547	\$ -	-100%
Total Expenses	\$ 3,337,758	\$ 1,477,268	\$ 1,001,866	\$ 101,789	-93%
Net Fund	\$ 701,082	\$ (455,766)	\$ (41,032)	\$ 41,032	-109%

Utility Enterprise Funds

Water
Distribution

Water Treatment Plant

(WTP) Sewer

Wastewater Treatment Plant

(WWTP) Refuse Collection

Balefill

All Enterprise Funds Consolidated

Utility, Leisure, and Other Enterprise Funds Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 35,083,087	\$ 35,812,279	\$ 36,605,938	\$ 37,161,953	4%
Miscellaneous	1,965,811	1,540,236	1,420,728	1,475,624	-4%
Transfer In	3,459,738	4,165,755	4,232,653	6,116,460	47%
Other/ Non-Operating Revenue	-	-	-	-	0%
System Development Charges	462,918	410,000	669,595	623,000	52%
Grants	2,185,359	3,895,664	1,013,904	5,216,000	34%
Total Revenues	\$ 43,156,913	\$ 45,823,934	\$ 43,942,818	\$ 50,593,037	10%
Expenditures					
Personnel	\$ 11,145,910	\$ 11,992,738	\$ 11,640,374	\$ 12,548,676	5%
Contractual Services	12,272,073	13,444,689	13,038,489	12,486,988	-7%
Materials & Supplies	6,414,044	7,220,678	7,469,441	7,300,769	1%
Other	4,909,826	6,117,769	6,680,694	6,535,530	7%
Capital	6,930,413	19,223,040	14,930,229	15,413,207	-20%
Transfers Out	58,753	-	-	-	0%
Total Expenditures	\$ 41,731,019	\$ 57,998,914	\$ 53,759,227	\$ 54,285,170	-6%
Net All Enterprise Funds	\$ 1,425,894	\$ (12,174,980)	\$ (9,816,409)	\$ (3,692,133)	-70%

Utility Enterprise Funds Summary

Utility Enterprise Funds Budget Summary					
	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 30,390,733	\$ 31,109,479	\$ 31,994,609	\$ 32,485,977	4%
Miscellaneous	1,539,123	1,206,074	1,090,828	1,108,804	-8%
Transfer In	1,500,000	1,500,000	1,600,000	3,991,277	166%
Other/ Non-Operating Revenue	-	-	-	-	0%
System Development Charges	462,918	410,000	669,595	623,000	52%
Grants	2,185,359	3,895,664	1,013,904	5,216,000	34%
Total Revenues	\$ 36,078,133	\$ 38,121,217	\$ 36,368,936	\$ 43,425,058	14%
Expenditures					
Personnel	\$ 6,900,482	\$ 7,535,746	\$ 7,234,192	\$ 8,020,617	6%
Contractual Services	9,956,522	11,447,662	11,029,070	10,409,449	-9%
Materials & Supplies	5,806,488	6,612,004	6,872,428	6,694,919	1%
Other	4,692,461	5,578,137	6,161,935	6,513,565	17%
Capital	6,756,576	19,037,218	14,602,829	15,302,557	-20%
Transfers Out	58,753	-	-	-	0%
Total Expenditures	\$ 34,171,282	\$ 50,210,767	\$ 45,900,454	\$ 46,941,107	-7%
Net All Utility Enterprise Funds	\$ 1,906,851	\$ (12,089,550)	\$ (9,531,518)	\$ (3,516,049)	-71%

Utility Enterprises by Fund

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Water					
Revenues	\$ 15,224,313	\$ 14,837,816	\$ 14,535,523	\$ 16,058,961	8%
Expenditures	13,550,604	17,729,197	16,190,394	17,518,412	-1%
Net	1,673,709	(2,891,381)	(1,654,871)	(1,459,451)	
Water Treatment Plant Operations Fund					
Revenues	2,390,999	2,494,769	2,445,219	2,534,410	2%
Expenditures	2,390,997	2,494,769	2,445,219	2,534,410	2%
Net	2	-	-	(0)	
Sewer					
Revenues	4,392,308	4,641,183	4,392,973	4,728,332	2%
Expenditures	4,063,689	6,331,325	6,692,084	5,523,977	-13%
Net	328,619	(1,690,142)	(2,299,111)	(795,645)	
Wastewater Treatment Plant					
Revenues	3,122,588	5,842,648	3,586,281	8,396,824	44%
Expenditures	4,834,464	7,779,858	5,265,778	10,017,392	29%
Net	(1,711,876)	(1,937,210)	(1,679,497)	(1,620,568)	
Refuse Collection					
Revenues	5,039,539	4,967,400	5,287,055	5,534,223	11%
Expenditures	4,283,301	5,378,686	5,399,980	5,880,493	9%
Net	756,238	(411,286)	(112,925)	(346,270)	
Balefill					
Revenues	5,908,386	5,337,401	6,121,885	6,172,308	16%
Expenditures	5,048,227	10,496,932	9,906,999	5,466,423	-48%
Net	860,159	(5,159,531)	(3,785,114)	705,885	
Revenues- All Utility Enterprise	36,078,133	38,121,217	36,368,936	43,425,058	14%
Expenditures- All Utility Enterprise	34,171,282	39,713,835	35,993,455	41,474,684	4%
Net All Utility Enterprise	\$ 1,906,851	\$ (12,089,550)	\$ (9,531,518)	\$ (3,516,049)	

Water Distribution

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

Goal: Water Available for Distribution

To distribute a safe and potable water supply that meets all regulatory requirements.

Objectives:

- Cost per Pipe Mile - Per Month** The total operation and maintenance cost of the water distribution system divided by the number of pipe miles in the system.
- Violations - Water Distribution** Comply with all water distribution regulations (zero violations).
- Water Consumption by City Govt (1000s of Gallons)** Reduce the amount of potable water consumed by the city government by 1%.
- Water Main Breaks - Customer Hours** Reduce the total number of customer hours without water due to water main breaks. (A Customer Hour is the number of customers impacted times the duration, in hours.)
- Water Main Breaks - Customers Impacted** Reduce the number of customers who experience a loss of water due to a water main break.
- Water Main Replaced (Lineal Feet)** Replace 12,000 lineal feet of ductile or cast iron water main.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Cost per Pipe Mile - Per Month		\$0					
Valves Exercised	0	762	831		831		1,440
Violations - Water Distribution	0	0	0	0	0		0
Water Consumption by City Govt (1000s of Gallons)			154,576				190,000
Water Main Breaks - % of Customers Impacted	0%	1%	2%		0	900.00 %	
Water Main Breaks - Customer Hours	97.00	131.50	183.00		86	88.66%	200.00
Water Main Breaks - Customers Impacted	217	276	430		213	98.16%	400

Water Distribution

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Water Main Replaced (Lineal Feet)	2,706	3,481	2,914	12,500	208	7.69%	12,000

Highlights for FY 2013:

Please see the Budget Message for explanation of the Franchise Fee, Payment in Lieu of Taxes and Transfer From The General Fund – Capital.

The long-time Utility Manager, Mr. David Hill, is anticipating retiring soon. This budget includes a temporary over-hire of Mr. Hill's replacement in an effort to transfer Mr. Hill expansive knowledge of the utility system prior to his retirement.

The increase in the budget is principally driven by the anticipated cost of bulk water purchased from the Regional Water system and increases in Other Contractual services.

The projected ending reserves of this fund exceed the minimum reserve policy about of \$4.2 million by \$5.54 million.

Water Distribution

Income Statement (Budget Basis)

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 10,961,263	\$ 11,574,236	\$ 11,843,703	\$ 11,833,750	2%
Administration/Management Fees	81,484	80,916	80,916	86,714	7%
Total Revenues	11,042,747	11,655,152	11,924,619	11,920,464	2%
Expenses					
Personnel Services	2,179,317	2,390,485	2,287,392	2,589,545	8%
Contractual	1,538,827	2,061,957	2,016,323	1,645,777	-20%
Materials & Supplies	4,321,368	5,144,004	5,320,065	5,186,869	1%
PILT & Franchise Fee	-	-	-	590,497	100%
Depreciation	800,000	800,000	800,000	800,000	0%
Total Expenses	8,839,512	10,396,446	10,423,780	10,812,688	4%
Operating Income (Loss)	2,203,235	1,258,706	1,500,839	1,107,776	-12%
<u>Non-operating Activity</u>					
Revenues					
Interest	128,541	135,000	105,000	100,000	-26%
Miscellaneous	14,686	57,000	57,000	57,000	0%
Total Revenues	143,227	192,000	162,000	157,000	-18%
Expenses					
Bad Debt	3,071	12,000	3,696	12,000	0%
Claims	-	3,000	750	3,000	0%
Total Expenses	3,071	15,000	4,446	15,000	0%
Non-operating Income (Loss)	140,156	177,000	157,554	142,000	-20%
<u>Capital Activity</u>					
Sources					
Capital Grants & Loans	1,870,969	1,245,664	563,904	1,541,000	24%
System Development Fees	256,520	245,000	385,000	350,000	43%
Contributions	410,850	-	-	-	0%
Transfers In	1,500,000	1,500,000	1,500,000	2,090,497	39%
Total Sources	4,038,339	2,990,664	2,448,904	3,981,497	33%
Uses					
New Capital	3,144,351	3,043,186	1,183,100	3,482,327	14%
Replacement Capital	802,384	2,825,070	3,054,870	2,452,455	-13%
Debt Service & Interest	761,286	1,449,495	1,524,198	755,942	-48%
Total Uses	4,708,021	7,317,751	5,762,168	6,690,724	-9%
Capital Income (Loss)	(669,682)	(4,327,087)	(3,313,264)	(2,709,227)	-37%
Net Income (Loss)	\$ 1,673,709	\$ (2,891,381)	\$ (1,654,871)	\$ (1,459,451)	-50%

Water Distribution

Water FY 2013 Capital Summary

Replacement Capital		New Capital	
CY/ Poplar/ 15th Street Intersection	349,000	Poplar/39th St. Zone II/III Water	\$ 2,796,527
Water Main Replacement- WYDOT		Transmission Line Installation	
Water Line Materials	80,000	Oversizing Reimbursement for	80,000
		Developers	
Water Main Replacement Program	1,000,000	Tank Mixer	35,000
Pavement	150,000	Oakcrest Booster Generator	500,000
Pickup Replacements	28,500	Meters and Automatic Meter	70,800
Pratt Tank Repainting & Renovations	350,000		
Pumps & Control Valves	45,000		
Signs and Barricade Replacements	4,000		
Meters, Meter Heads, and Meter Parts	70,755		
Hydraulic Trash Pumps	15,000		
Single Axle Dump Truck	130,000		
Backhoe	170,000		
Computers Replacement	9,000		
AMR Data Collector and Handhelds	51,200		
Total	\$ 2,452,455		\$ 3,482,327

Water Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Administrative Secretary	1	1	1	1
Cross Connection Inspe	1	1	1	1
Equipment Operator II	4	4	4	4
Hydrant Maintenance Supervisor	1	1	1	1
Meter Records Clerk	1	1	1	1
Meter Service Supervisor	1	1	1	1
Meter Service Worker	2	2	2	2
Public Utilities Manager	1	1	1	1
Secretary II	1	1	1	1
Senior Meter Service Worker	4	4	4	4
Utility Superintendent	1	1	1	1
Utility Supervisor	3	3	3	3
Utility Worker I	4	4	4	4
Utility Worker II	5	5	5	5
Water Equipment Operator	-	-	-	-
Water Operations Tech	1	1	1	1
Total	31	31	31	31
Part Time Employees (Budget)	\$ 10,761	\$ 16,500	\$ 17,000	\$ 12,000

Water Distribution

Water Budget Summary					
	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 10,961,263	\$ 11,574,236	\$ 11,843,703	\$ 11,833,750	2%
Miscellaneous	224,711	272,916	242,916	243,714	-11%
Contributions	410,850	-	-	-	0%
Transfers In	1,500,000	1,500,000	1,500,000	2,090,497	39%
System Development Charges	256,520	245,000	385,000	350,000	43%
Grants	1,870,969	1,245,664	563,904	1,541,000	24%
Total Revenues	\$ 15,224,313	\$ 14,837,816	\$ 14,535,523	\$ 16,058,961	8%
Expenditures					
Personnel	\$ 2,179,317	\$ 2,390,485	\$ 2,287,392	\$ 2,589,545	8%
Contractual Services	1,538,827	2,061,957	2,016,323	1,645,777	-20%
Materials & Supplies	4,321,368	5,144,004	5,320,065	5,186,869	1%
Other	1,564,357	2,264,495	2,328,644	2,161,439	-5%
Capital	3,946,735	5,868,256	4,237,970	5,934,782	1%
Total Expenditures	\$ 13,550,604	\$ 17,729,197	\$ 16,190,394	\$ 17,518,412	-1%
Net Water Fund	\$ 1,673,709	\$ (2,891,381)	\$ (1,654,871)	\$ (1,459,451)	-50%
				Actual Reserves on June 30, 2011	\$ 11,134,035
				Projected Reserves on June 30, 2012	\$ 10,279,164
				Projected Reserves on June 30, 2013	\$ 9,619,713

Water Distribution

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Operations					
Charges For Services					
User Fees	\$ 10,284,342	\$ 10,901,441	\$ 11,100,000	\$ 11,099,304	2%
Wholesale Water Sales	271,778	265,000	266,956	272,300	3%
Hydrant Water Usage	38,567	55,000	115,295	93,000	69%
Services Reconnection	153,158	150,000	135,000	140,000	-7%
Meter Sales & Installation	37,605	36,000	61,175	56,000	56%
Construction Connections	24,544	22,000	21,482	21,000	-5%
Other Charges	12,700	11,000	10,000	11,000	0%
Interdepartmental Services	138,569	133,795	133,795	141,146	5%
Total Charges For Services	\$ 10,961,263	\$ 11,574,236	\$ 11,843,703	\$ 11,833,750	2%
Miscellaneous Revenue					
Lease Fees	\$ 59,250	\$ 57,000	\$ 57,000	\$ 57,000	0%
Administrative Fees	81,484	80,916	80,916	86,714	7%
Interest	128,541	135,000	105,000	100,000	-26%
Gain/Loss On Investments	(44,564)	-	-	-	0%
Total Miscellaneous Revenue	\$ 224,711	\$ 272,916	\$ 242,916	\$ 243,714	-11%
Total Operating Revenue	\$ 11,185,974	\$ 11,847,152	\$ 12,086,619	\$ 12,077,464	2%
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 1,520,541	\$ 1,643,431	\$ 1,592,479	\$ 1,798,569	9%
Part Time	16,500	17,000	4,000	12,000	-29%
Overtime	32,675	54,500	40,949	52,500	-4%
Total Salaries & Wages	\$ 1,569,716	\$ 1,714,931	\$ 1,637,428	\$ 1,863,069	9%
Other Pay					
Supplemental Pay	\$ -	\$ -	\$ -	\$ -	0%
Standby Time	25,555	27,800	26,532	27,800	0%
Disability Leave Buy-Back	15,625	20,200	14,954	21,900	8%
Accrued Leave Payoff	885	-	2,334	-	0%
Other Allowances	3,000	3,360	3,643	6,720	100%
Clothing Allowance	1,085	5,650	1,950	5,650	0%
Total Other Pay	\$ 46,150	\$ 57,010	\$ 49,413	\$ 62,070	9%
Benefits					
Health Insurance	\$ 298,884	\$ 292,443	\$ 292,443	\$ 282,861	-3%
Other Insurance Benefits	12,370	14,192	13,153	15,589	10%
FICA/Medicare Tax	116,125	135,856	125,373	147,263	8%
Retirement Contributions	108,203	124,598	119,231	135,335	9%
Unemployment Compensation	95	4,000	6,500	2,000	-50%
Workers' Compensation	27,774	47,455	43,851	81,358	71%
Total Benefits	\$ 563,451	\$ 618,544	\$ 600,551	\$ 664,406	7%
Total Personnel	\$ 2,179,317	\$ 2,390,485	\$ 2,287,392	\$ 2,589,545	8%

Water Distribution

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Contractual Services					
Investment Fees	\$ 5,727	\$ 5,000	\$ 3,800	\$ 5,500	10%
Engineering Services	232,989	147,589	148,351	6,000	-96%
Refuse Collection	2,211	2,000	1,853	1,850	-8%
Energy - Electricity	183,751	281,500	226,230	226,500	-20%
Energy - Natural Gas	9,651	6,500	4,500	6,500	0%
Equipment Repairs	996	1,400	1,100	1,400	0%
Street Repairs	26,846	480,614	480,614	250,000	-48%
Maintenance Agreements	7,192	7,000	7,000	7,000	0%
Insurance & Bonds	88,821	51,471	51,471	54,292	5%
Telecommunications	13,212	15,000	16,913	16,100	7%
Postage/Shipping	1,235	1,300	1,187	1,300	0%
Printing/Reproduction	-	500	450	500	0%
Travel & Training	5,632	17,500	11,700	15,500	-11%
Interdepartmental Services	795,781	792,697	792,697	801,588	1%
Admin/Mgmt Fees	27,729	28,894	28,894	29,537	2%
Other Contractual	125,841	210,892	227,463	210,110	0%
Association Dues	4,364	3,800	3,800	3,800	0%
Laundry & Towel Service	6,849	8,300	8,300	8,300	0%
Total Contractual Services	\$ 1,538,827	\$ 2,061,957	\$ 2,016,323	\$ 1,645,777	-20%
Materials & Supplies					
Other Materials & Supplies	\$ 29,178	\$ 40,500	\$ 37,978	\$ 35,500	-12%
Water/Sewer Line Materials	106,167	90,000	115,000	90,000	0%
Engineering Supplies	282	500	430	500	0%
Building Supplies	5,086	5,500	5,000	5,500	0%
Meter Supplies	1,026	3,000	2,500	3,000	0%
Instrumentation	1,579	7,000	5,500	7,000	0%
Booster/Lift Station Supplies	4,811	9,900	8,600	9,900	0%
Other Structures	1,036	12,000	10,800	8,000	-33%
Vehicle Supplies	3,909	4,500	4,300	4,500	0%
Bulk Water	4,075,365	4,888,104	5,034,717	4,924,969	1%
Bulk Fuel	92,929	83,000	95,240	98,000	18%
Total Material & Supplies	\$ 4,321,368	\$ 5,144,004	\$ 5,320,065	\$ 5,186,869	1%
Other Expenses					
Debt Service	\$ 562,342	\$ 1,165,183	\$ 1,243,903	\$ 524,090	-55%
PILT & Franchise Fees	-	-	-	590,497	100%
Depreciation	800,000	800,000	800,000	800,000	0%
Interest	198,944	284,312	280,295	231,852	-18%
Bad Debt	3,071	12,000	3,696	12,000	0%
Claims	-	3,000	750	3,000	0%
Total Other Expenses	\$ 1,564,357	\$ 2,264,495	\$ 2,328,644	\$ 2,161,439	-5%
Total Operating Expenses	\$ 9,603,869	\$ 11,860,941	\$ 11,952,424	\$ 11,583,630	-2%
Operating Income (Loss)	\$ 1,582,105	\$ (13,789)	\$ 134,195	\$ 493,834	

Water Distribution

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Capital Revenue					
Grants					
State Grants/Loans	\$ 1,870,969	\$ 1,245,664	\$ 563,904	\$ 1,541,000	24%
Total Grants	\$ 1,870,969	\$ 1,245,664	\$ 563,904	\$ 1,541,000	24%
Operating Transfers					
System Development Charges	\$ 256,520	\$ 245,000	\$ 385,000	\$ 350,000	43%
Transfers In	1,500,000	1,500,000	1,500,000	2,090,497	39%
Contributions	410,850	-	-	-	0%
Total Operating Transfers	\$ 2,167,370	\$ 1,745,000	\$ 1,885,000	\$ 2,440,497	40%
Total Capital Revenue	\$ 4,038,339	\$ 2,990,664	\$ 2,448,904	\$ 3,981,497	33%
Capital Expenses					
Capital - New					
Improve Other Than Buildings	\$ 2,931,537	\$ 2,979,297	\$ 1,121,100	\$ 3,411,527	15%
Light Equipment	68,063	63,889	62,000	70,800	11%
Heavy Equipment	144,751	-	-	-	0%
Total Capital - New	\$ 3,144,351	\$ 3,043,186	\$ 1,183,100	\$ 3,482,327	14%
Capital - Replacement					
Improve Other Than Buildings	\$ 470,544	\$ 2,601,176	\$ 2,901,000	\$ 1,974,000	-24%
Light Equipment	48,098	122,569	113,000	117,430	-4%
Heavy Equipment	270,725	80,000	20,000	300,000	275%
Technologies	13,017	21,325	20,870	61,025	186%
Total Capital - Replacement	\$ 802,384	\$ 2,825,070	\$ 3,054,870	\$ 2,452,455	-13%
Total Capital Expenses	\$ 3,946,735	\$ 5,868,256	\$ 4,237,970	\$ 5,934,782	1%
Net Capital	\$ 91,604	\$ (2,877,592)	\$ (1,789,066)	\$ (1,953,285)	-32%
Net Fund	\$ 1,673,709	\$ (2,891,381)	\$ (1,654,871)	\$ (1,459,451)	-50%

Water Treatment Plant

Mission: 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.

Goal: Water Production to Meet Community Need

To increase the water available and promote water conservation such that the growth in peak daily water demand (in millions of gallons per day) does not exceed the five year moving average population growth.

Objectives:

Cost per Million Gallons The total operational and maintenance cost for water treatment plant divided by the amount of water treated (in millions of gallons).

Peak Demand (% of Capacity) - Plant Maintain daily peak demand at or below 80% of plant capacity.

Peak Demand (% of Capacity) - Wells Maintain daily peak demand at or below 80% of wellfield capacity.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Cost per Million Gallons			\$510				\$500
Peak Demand (% of Capacity) - Plant	68%	68%	43%	80%	0	-36.92%	80%
Peak Demand (% of Capacity) - Wells	82%	101%	118%	80%	0	43.61%	80%
Total Peak Demand - MGD, both Wells and Plant	176		693		517	294.09 %	

Goal: Water Quality

Produce water that is completely and consistently safe and free of contamination.

Objectives:

Violations - WTP Achieve 100% compliance (zero violations) with all water regulations at the water treatment plant and the wellfields.

Water Treatment Plant

	FY 2011		FY 2012			FY 2013	
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Violations - WTP	0	0	0	0	0		0

Highlights for FY 2013:

While the budgets for Electricity and Chemicals are essentially unchanged, there is a concern that these items may potentially exceed the amount budgeted due to higher water demands in the summer and price increases of chemicals. However, the cost of operations of the Water Treatment Plant are reimbursed by the Central Wyoming Regional Water Treatment Joint Powers Board, so any increased costs will be passed on to that Board.

Water Treatment Plant

Income Statement (Budget Basis)

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Operating Activity					
Revenues					
Charges for Services	\$ 2,390,999	\$ 2,494,769	\$ 2,445,219	\$ 2,534,410	2%
Total Revenues	2,390,999	2,494,769	2,445,219	2,534,410	2%
Expenses					
Personnel Services	677,919	779,790	743,692	801,983	3%
Contractual	973,148	1,097,029	1,045,868	1,116,027	2%
Materials & Supplies	739,930	617,950	655,659	616,400	0%
Total Expenses	2,390,997	2,494,769	2,445,219	2,534,410	2%
Operating Income (Loss)	2	-	-	(0)	100%
Net Income (Loss)	\$ 2	\$ -	\$ -	\$ (0)	100%

Water Treatment Plant

Water Treatment Plant Operations Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013	
Full Time Positions					
Custodial Maintenance Worker I	1	1	1	1	
Plant Mechanic I	1	1	-	-	
Secretary II	1	1	1	1	
Water Operations Specialist	2	2	-	-	
Water Plant Operator	1	1	-	-	
Water Plant Operation Tech	3	3	-	-	
Water Plant Operator I	-	-	2	1	
Water Plant Operator II	-	-	-	-	
Water Plant Operator III	-	-	2	3	
Water Plant Operator IV	-	-	2	2	
Chief Operator	-	-	1	1	
WTP Operations Manager	1	1	1	1	
Total	10	10	10	10	
Part Time Employees (Budget)	\$ -	\$ -	\$ 15,000	\$ 18,336	22%

Water Treatment Plant Operations Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 2,390,999	\$ 2,494,769	\$ 2,445,219	\$ 2,534,410	2%
Total Revenues	\$ 2,390,999	\$ 2,494,769	\$ 2,445,219	\$ 2,534,410	2%
Expenditures					
Personnel	\$ 677,919	\$ 779,790	\$ 743,692	\$ 801,983	3%
Contractual Services	973,148	1,097,029	1,045,868	1,116,027	2%
Materials & Supplies	739,930	617,950	655,659	616,400	0%
Total Expenditures	\$ 2,390,997	\$ 2,494,769	\$ 2,445,219	\$ 2,534,410	2%
Net Water Treatment Plant Operations	\$ 2	\$ -	\$ -	\$ (0)	100%
				Actual Reserves on June 30, 2011	\$0
				Projected Reserves on June 30, 2012	\$0
				Projected Reserves on June 30, 2013	\$0

Water Treatment Plant

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Operations					
Charges For Services					
Intergovernmental Reimbursements	\$ 2,390,999	\$ 2,494,769	\$ 2,445,219	\$ 2,534,410	2%
Total Charges For Services	\$ 2,390,999	\$ 2,494,769	\$ 2,445,219	\$ 2,534,410	2%
Total Operating Revenue	\$ 2,390,999	\$ 2,494,769	\$ 2,445,219	\$ 2,534,410	2%
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 453,340	\$ 509,178	\$ 481,480	\$ 525,186	3%
Part Time	-	15,000	15,000	18,336	22%
Overtime	17,264	18,000	20,177	20,000	11%
Total Salaries & Wages	\$ 470,604	\$ 542,178	\$ 516,657	\$ 563,522	4%
Other Pay					
Supplemental Pay	\$ -	\$ -	\$ -	\$ -	0%
Standby Time	5,621	5,500	6,774	6,000	9%
Disability Leave Buy-Back	6,918	8,000	7,212	8,900	11%
Other Allowances	1,440	1,920	1,920	1,920	0%
Clothing Allowance	269	1,800	600	1,400	-22%
Total Other Pay	\$ 14,248	\$ 17,220	\$ 16,506	\$ 18,220	6%
Benefits					
Health Insurance	\$ 113,352	\$ 118,499	\$ 118,499	\$ 106,357	-10%
Other Insurance Benefits	3,663	4,749	3,955	4,608	-3%
FICA/Medicare Tax	34,531	42,795	37,287	44,501	4%
Retirement Contributions	32,713	39,564	36,200	39,878	1%
Workers' Compensation	8,808	14,785	14,588	24,897	68%
Total Benefits	\$ 193,067	\$ 220,392	\$ 210,529	\$ 220,241	0%
Total Personnel	\$ 677,919	\$ 779,790	\$ 743,692	\$ 801,983	3%
Contractual Services					
Lab Services	\$ 38,324	\$ 43,500	\$ 44,909	\$ 47,500	9%
Sewer	180	200	150	225	13%
Refuse Collection	14,033	40,000	40,000	40,000	0%
Energy - Electricity	665,007	710,000	685,157	715,000	1%
Energy - Natural Gas	66,666	100,000	75,000	100,000	0%
Equipment Repairs	21,326	25,000	17,000	25,000	0%
Maintenance Agreements	22,640	24,655	31,471	26,275	7%
Insurance & Bonds	-	10,679	10,679	11,481	8%
Telecommunications	1,531	1,500	1,300	1,700	13%
Postage/Shipping	418	850	450	850	0%
Advertising	537	550	487	550	0%
Printing / Reproduction	-	100	60	100	0%
Travel	870	2,500	2,109	2,500	0%
Interdepartmental Charges	138,569	133,795	133,795	141,146	5%
Other Contractual	-	250	-	250	0%
Association Dues	770	1,150	1,150	1,150	0%
Laundry & Towel Service	2,277	2,300	2,151	2,300	0%
Total Contractual Services	\$ 973,148	\$ 1,097,029	\$ 1,045,868	\$ 1,116,027	2%

Water Treatment Plant

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Materials & Supplies					
Chemicals	\$ 703,542	\$ 560,000	\$ 560,000	\$ 560,000	0%
Other Materials & Supplies	19,617	28,300	21,300	26,300	-7%
Water/Sewer Line Materials	5,904	9,000	7,317	9,000	0%
Instrumentation	3,685	5,000	3,792	5,000	0%
Booster/Lift Station Supplies	1,383	2,000	1,700	2,000	0%
Uniforms	-	150	150	600	300%
Other Structures	1,446	8,000	56,000	8,000	0%
Vehicle Supplies	4,353	5,500	5,400	5,500	0%
Total Materials & Supplies	\$ 739,930	\$ 617,950	\$ 655,659	\$ 616,400	0%
Total Expenses	\$ 2,390,997	\$ 2,494,769	\$ 2,445,219	\$ 2,534,410	2%
Net Fund	\$ 2	\$ -	\$ -	\$ (0)	100%

Sewer

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

Goal: Sewer Main Failures

To decrease the number and severity of sewer main failures (backups and overflows) in the system.

Objectives:

Sewer Main Backups - Customer Hours Reduce the aggregate number and duration of sewer main backups, thereby reducing the number of customer hours of backed up sewer mains. (A customer hour is the product of the number of customers affected by a backup multiplied by the duration of the backup, in hours.) **New**

Sewer Main Backups To reduce the number of sewer main backups.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Sewer Main Backups	18	27	13	18	-5	-27.78%	17
Sewer Main Backups - Customer Hours	New						

Highlights for FY 2013:

Please see the Budget Message for explanation of the Franchise Fee, Payment in Lieu of Taxes and Transfer From The General Fund – Capital.

The Sewer Fund budget is very slightly increased over FY 2012. The Fund is budgeted for a deficit which was anticipated in the Sewer Rate Model. The ending reserves of this fund exceed the minimum reserve policy of \$1.25 million by \$2.4 million.

Sewer revenues are projected to decline based on a five year trend. A significant portion of sewer revenues are based on a premises' winter water consumption that excludes irrigation usage. There is a trend of lower water consumption during the winter months that is causing lower sewer revenues.

Sewer

Income Statement (Budget Basis)

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 4,020,031	\$ 4,261,520	\$ 3,994,715	\$ 4,116,430	-3%
Administration/Management Fees	251,021	249,663	249,663	253,002	1%
Total Revenues	4,271,052	4,511,183	4,244,378	4,369,432	-3%
Expenses					
Personnel Services	437,488	485,962	459,204	523,691	8%
Contractual	2,733,755	3,098,807	2,833,887	3,092,261	0%
Materials & Supplies	23,322	23,450	28,115	30,450	30%
Depreciation	479,000	479,000	479,000	479,000	0%
Total Expenses	3,673,565	4,087,219	3,800,206	4,125,402	1%
Operating Income (Loss)	597,487	423,964	444,172	244,030	-42%
<u>Non-operating Activity</u>					
Revenues					
Interest	68,677	65,000	48,000	50,000	-23%
Miscellaneous	16,453	10,000	6,000	10,000	0%
Gain/Loss on Sale of Investments	(24,552)	-	-	-	0%
Total Revenues	60,578	75,000	54,000	60,000	-20%
Expenses					
PILT & Franchise Fees	-	-	-	205,900	100%
Bad Debt	1,142	7,500	4,000	7,500	0%
Claims	-	5,000	-	5,000	0%
Total Expenses	1,142	12,500	4,000	218,400	1647%
Non-operating Income (Loss)	59,436	62,500	50,000	(158,400)	-353%
<u>Capital Activity</u>					
Sources					
System Development Fees	60,678	55,000	94,595	93,000	69%
Transfers In	-	-	-	205,900	100%
Total Sources	60,678	55,000	94,595	298,900	443%
Uses					
Debt Service & Interest	-	48,253	666,538	-	-100%
New Capital	-	53,500	153,040	37,000	-31%
Replacement Capital	330,229	2,129,853	2,068,300	1,143,175	-46%
Transfers Out - ARRA	58,753	-	-	-	0%
Total Uses	388,982	2,231,606	2,887,878	1,180,175	-47%
Capital Income (Loss)	(328,304)	(2,176,606)	(2,793,283)	(881,275)	-60%
Net Income (Loss)	\$ 328,619	\$ (1,690,142)	\$ (2,299,111)	\$ (795,645)	-53%

Sewer

Sewer FY 2013 Capital Summary

Replacement Capital		New Capital	
Manhole and Main Replacements	200,000	Manhole Magnets with Dolly	35,000
CY/Poplar/15th Street Intersection-WYDOT	200,000	Oversizing Reimbursement - Developers	2,000
Lift Station Fencing	5,000		
Sewage Pump Replacement	25,000		
Brookview Dr. Sewer Main Upsizing	682,000		
Pickup Replacements	27,000		
Computer Replacements	4,175		
Total	\$ 1,143,175		\$ 37,000

Sewer Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Utility Supervisor	1	1	1	1
Utility Worker I	1	1	1	1
Utility Worker II	5	5	5	5
Total	7	7	7	7
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

Sewer Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 4,020,031	\$ 4,261,520	\$ 3,994,715	\$ 4,116,430	-3%
Miscellaneous	311,599	324,663	303,663	313,002	-4%
Operating Transfer In	-	-	-	205,900	100%
System Development Charges	60,678	55,000	94,595	93,000	69%
Total Revenues	\$ 4,392,308	\$ 4,641,183	\$ 4,392,973	\$ 4,728,332	2%
Expenditures					
Personnel	\$ 437,488	\$ 485,962	\$ 459,204	\$ 523,691	8%
Contractual Services	2,733,755	3,098,807	2,833,887	3,092,261	0%
Materials & Supplies	23,322	23,450	28,115	30,450	30%
Other	480,142	539,753	1,149,538	697,400	29%
Capital	330,229	2,183,353	2,221,340	1,180,175	-46%
Transfers Out	58,753	-	-	-	0%
Total Expenditures	\$ 4,063,689	\$ 6,331,325	\$ 6,692,084	\$ 5,523,977	-13%
Net Sewer Fund	\$ 328,619	\$ (1,690,142)	\$ (2,299,111)	\$ (795,645)	-53%
		Actual Reserves on June 30, 2011	\$ 5,775,907		
		Projected Reserves on June 30, 2012	\$ 3,955,796		
		Projected Reserves on June 30, 2013	\$ 3,639,151		

Sewer

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Operations					
Charges For Services					
User Fees	\$ 4,020,031	\$ 4,261,520	\$ 3,994,715	\$ 4,116,430	-3%
Total Charges For Services	\$ 4,020,031	\$ 4,261,520	\$ 3,994,715	\$ 4,116,430	-3%
Miscellaneous Revenue					
Miscellaneous	\$ 16,453	\$ 10,000	\$ 6,000	\$ 10,000	0%
Administrative Fees	251,021	249,663	249,663	253,002	1%
Interest	68,677	65,000	48,000	50,000	-23%
Transfers In	-	-	-	205,900	100%
Gain/Loss On Sale Of Invest.	(24,552)	-	-	-	0%
Total Miscellaneous Revenue	\$ 311,599	\$ 324,663	\$ 303,663	\$ 518,902	60%
Total Operating Revenue	\$ 4,331,630	\$ 4,586,183	\$ 4,298,378	\$ 4,635,332	1%
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 305,024	\$ 346,414	\$ 337,714	\$ 354,207	2%
Overtime	7,426	15,000	5,600	12,000	-20%
Total Salaries & Wages	\$ 312,450	\$ 361,414	\$ 343,314	\$ 366,207	1%
Other Pay					
Supplemental Pay	\$ -	\$ -	\$ -	\$ -	0%
Standby Time	11,297	12,000	12,316	12,000	0%
Disability Leave Buy-Back	1,452	2,700	1,578	2,700	0%
Accrued Leave Payoff	624	-	2,455	-	0%
Other Allowances	480	480	480	480	0%
Clothing Allowance	107	675	450	675	0%
Total Other Pay	\$ 13,960	\$ 15,855	\$ 17,279	\$ 15,855	0%
Benefits					
Health Insurance	\$ 56,676	\$ 39,154	\$ 39,154	\$ 65,154	66%
Other Insurance Benefits	2,686	3,370	2,554	3,314	-2%
FICA/Medicare Tax	23,621	28,862	24,242	29,228	1%
Retirement Contributions	22,152	26,779	23,396	27,119	1%
Workers' Compensation	5,943	10,528	9,265	16,814	60%
Total Benefits	\$ 111,078	\$ 108,693	\$ 98,611	\$ 141,629	30%
Total Personnel	\$ 437,488	\$ 485,962	\$ 459,204	\$ 523,691	8%

Sewer

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Contractual Services					
Investment Fees	\$ 3,121	\$ 3,000	\$ 2,900	\$ 2,800	-7%
Energy - Electricity	2,425	4,000	2,700	4,000	0%
Equipment Repairs	1,908	4,000	6,500	4,000	0%
Insurance & Bonds	41,887	18,922	18,922	18,135	-4%
Telecommunications	872	1,800	1,600	1,800	0%
Travel & Training	5,125	6,000	5,700	6,000	0%
Interdepartmental Services	480,094	480,095	480,095	487,473	2%
Admin/Mgmt Fees	81,484	80,916	80,916	86,714	7%
Other Contractual	2,891	46,000	14,300	11,340	-75%
Association Dues	403	445	864	445	0%
Laundry & Towel Service	2,699	3,500	2,900	3,500	0%
Sewer	2,110,846	2,450,129	2,216,490	2,466,054	1%
Total Contractual Services	\$ 2,733,755	\$ 3,098,807	\$ 2,833,887	\$ 3,092,261	0%
Materials & Supplies					
Other Materials & Supplies	\$ 6,437	\$ 8,450	\$ 7,600	\$ 15,450	83%
Water/Sewer Line Materials	8,961	9,000	9,600	9,000	0%
Engineering Supplies	-	500	400	500	0%
Booster/Lift Station Supplies	6,985	4,500	9,215	4,500	0%
Vehicle Supplies	939	1,000	1,300	1,000	0%
Total Material & Supplies	\$ 23,322	\$ 23,450	\$ 28,115	\$ 30,450	30%
Other Expenses					
PILT & Franchise Fees	\$ -	\$ -	\$ -	\$ 205,900	100%
Depreciation	479,000	479,000	479,000	479,000	0%
Bad Debt	1,142	7,500	4,000	7,500	0%
Claims	-	5,000	-	5,000	0%
Total Other Expenses	\$ 480,142	\$ 491,500	\$ 483,000	\$ 697,400	42%
Total Operating Expenses	\$ 3,674,707	\$ 4,099,719	\$ 3,804,206	\$ 4,343,802	6%
Operating Income (Loss)	\$ 656,923	\$ 486,464	\$ 494,172	\$ 291,530	-40%
Capital					
Capital Charges					
System Development Charges	\$ 60,678	\$ 55,000	\$ 94,595	\$ 93,000	69%
Total Capital Charges	\$ 60,678	\$ 55,000	\$ 94,595	\$ 93,000	69%
Total Capital Revenue	\$ 60,678	\$ 55,000	\$ 94,595	\$ 93,000	69%

Sewer

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Capital Expenses					
Debt Service					
Principal	\$ -	\$ 24,645	\$ 630,930	\$ -	-100%
Interest Expense	-	23,608	35,608	-	-100%
Total Debt Service	\$ -	\$ 48,253	\$ 666,538	\$ -	-100%
Capital Expenses					
Capital - New					
Improve Other Than Buildings	\$ -	\$ 35,000	\$ 135,000	\$ 35,000	0%
Light Equipment	-	3,500	3,250	2,000	-43%
Technologies	-	15,000	14,790	-	-100%
Total Capital - New	\$ -	\$ 53,500	\$ 153,040	\$ 37,000	-31%
Capital - Replacement					
Improve Other Than Buildings	\$ 280,927	\$ 1,874,678	\$ 1,774,000	\$ 1,112,000	-41%
Light Equipment	-	-	-	27,000	100%
Heavy Equipment	43,048	250,000	290,000	-	-100%
Technologies	6,254	5,175	4,300	4,175	-19%
Total Capital - Replacement	\$ 330,229	\$ 2,129,853	\$ 2,068,300	\$ 1,143,175	-46%
Total Capital Expenses	\$ 330,229	\$ 2,183,353	\$ 2,221,340	\$ 1,180,175	-46%
Transfers Out- Capital					
Transfer to ARRA Fund for Match	\$ 58,753	\$ -	\$ -	\$ -	0%
Total Transfers Out	\$ 58,753	\$ -	\$ -	\$ -	0%
Total Non-Operating Expenses	\$ 388,982	\$ 2,231,606	\$ 2,887,878	\$ 1,180,175	-47%
Net Capital	\$ (328,304)	\$ (2,176,606)	\$ (2,793,283)	\$ (1,087,175)	-50%
Net Fund	\$ 328,619	\$ (1,690,142)	\$ (2,299,111)	\$ (795,645)	-53%

Wastewater Treatment Plant

Mission: To treat the wastewater of Casper and the surrounding region.

Goal: **Clean Wastewater Discharges**

To maintain 100% compliance for all discharges of sewage through the plant into the North Platte River.

Objectives:

Environmental Violations - WWTP

To maintain complete compliance (zero violations) regarding discharges from the Wastewater Treatment Plant into the North Platte River.

	FY 2011		FY 2012			FY 2013	
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Environmental Violations - WWTP	3	22	2	0	-1	-33.33%	0

Goal: **Efficient Operations at WWTP**

To achieve a low operational cost at the Wastewater Treatment Plant relative the amount of effluent treated.

Objectives:

Cost Per Million Gallons Treated

The total cost of operations and maintenance at the Wastewater Treatment Plant divided by the amount (in millions of gallons) of effluent treated.

	FY 2011		FY 2012			FY 2013	
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Cost Per Million Gallons Treated			\$782	\$750			\$750

Wastewater Treatment Plant

Highlights for FY 2013:

Please see the Budget Message for explanation of the Franchise Fee, Payment in Lieu of Taxes and Transfer From The General Fund – Capital.

A \$840,000 deficit is proposed for this Fund. This is mainly due to replacement capital projects. The ending reserves of this fund exceed the minimum reserve policy of \$2.2 million by about \$1.2 million.

Wastewater Treatment Plant

Income Statement (Budget Basis)

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Operating Activity					
Revenues					
Charges for Services	\$ 2,891,746	\$ 3,113,754	\$ 3,032,387	\$ 3,324,269	7%
Administration/Management Fees	27,729	28,894	28,894	29,537	2%
Total Revenues	2,919,475	3,142,648	3,061,281	3,353,806	7%
Expenses					
Personnel Services	1,108,786	1,220,610	1,164,095	1,228,208	1%
Contractual	855,850	895,718	893,134	877,120	-2%
Materials & Supplies	171,852	229,500	216,607	209,500	-9%
PILT & Franchise Fees	-	-	-	203,018	100%
Depreciation	750,000	750,000	750,000	750,000	0%
Total Expenses	2,886,488	3,095,828	3,023,836	3,267,846	6%
Operating Income (Loss)	32,987	46,820	37,445	85,960	84%
Non-operating Activity					
Revenues					
Interest	89,881	90,000	35,000	70,000	-22%
Gain/ Loss on Sale of Investments	(32,488)	-	-	-	0%
Total Revenues	57,393	90,000	35,000	70,000	-22%
Expenses					
Debt Service	432,234	442,651	442,651	453,717	2%
Interest Expense	241,311	230,895	230,895	219,829	-5%
Total Expenses	673,545	673,546	673,546	673,546	0%
Non-operating Income (Loss)	(616,152)	(583,546)	(638,546)	(603,546)	3%
Capital Activity					
Sources					
Capital Grants & Loans	-	2,500,000	300,000	3,600,000	44%
System Development Fees	145,720	110,000	190,000	180,000	64%
Transfers In	-	-	-	1,193,018	100%
Total Sources	145,720	2,610,000	490,000	4,973,018	
Uses					
New Capital	33,508	331,702	67,900	1,542,500	365%
Replacement Capital	1,240,923	3,678,782	1,500,496	4,533,500	23%
Total Uses	1,274,431	4,010,484	1,568,396	6,076,000	52%
Capital Income (Loss)	(1,128,711)	(1,400,484)	(1,078,396)	(1,102,982)	-21%
Net Income (Loss)	\$ (1,711,876)	\$ (1,937,210)	\$ (1,679,497)	\$ (1,620,568)	-16%

Wastewater Treatment Plant

Wastewater Treatment Plant FY 2013 Capital Summary

Replacement Capital		New Capital	
Emergency Power Project	1,900,000	Biosolids/ Yard waste Co-Composting Facility	50,000
Bar Screen Replacement Project	1,200,000	Compost Windrow Turner	500,000
Security Enhancements	30,000	Light Equipment	2,500
Sludge Grinder	10,000	Total	\$ 552,500
Lab Equipment	5,000		
UV Disinfection Light Bulbs	45,000		
Screw Pump Gear Box	125,000		
Plant Valves and Piping	75,000		
Main Breaker Replacement	55,000		
Irrigation System Replacement	165,000		
MCC Replacements	153,000		
Digester Gas Compressor	40,000		
PLC Replacements	450,000		
Strainer	45,000		
Building Floor Replacement	20,000		
WWTP Entergy Sustainability Study	60,000		
Equipment -Unanticipated Failures	100,000		
Skid Steer Replacement	48,000		
Computer Replacements	7,500		
Wastewater Treatment Plan Improv (Con	990,000		
Total	\$ 5,523,500		

Wastewater Treatment Plant Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
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
Secretary II	1	1	1	1
Wastewater Treatment Plant Manager	1	1	1	1
Wastewater Plant Operator I	2	2	1	2
Wastewater Plant Operator II	-	-	-	1
Wastewater Plant Operator III	-	-	1	1
Wastewater Plant Operator IV	3	3	3	1
Chief Operator	1	1	1	1
Total	15	15	15	15
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

A Wastewater Plant Operator IV position was upgraded to a Chief Operator position as part of the FY 2010 Budget.

Wastewater Treatment Plant

Wastewater Treatment Plant Budget Summary					
	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 2,891,746	\$ 3,113,754	\$ 3,032,387	\$ 3,324,269	7%
Miscellaneous	85,122	118,894	63,894	99,537	-16%
Capital Transfer In	-	-	-	1,193,018	100%
System Development Charges	145,720	110,000	190,000	180,000	64%
Grants & Loans	-	2,500,000	300,000	3,600,000	44%
Total Revenues	\$ 3,122,588	\$ 5,842,648	\$ 3,586,281	\$ 8,396,824	44%
Expenditures					
Personnel	\$ 1,108,786	\$ 1,220,610	\$ 1,164,095	\$ 1,228,208	1%
Contractual Services	855,850	895,718	893,134	877,120	-2%
Materials & Supplies	171,852	229,500	216,607	209,500	-9%
Other	1,423,545	1,423,546	1,423,546	1,626,564	14%
Capital	1,274,431	4,010,484	1,568,396	6,076,000	52%
Total Expenditures	\$ 4,834,464	\$ 7,779,858	\$ 5,265,778	\$ 10,017,392	29%
Net Wastewater Treatment Plant Fund	\$ (1,711,876)	\$ (1,937,210)	\$ (1,679,497)	\$ (1,620,568)	-16%
			Actual Reserves on June 30, 2011	\$ 5,151,793	
			Projected Reserves on June 30, 2012	\$ 4,222,296	
			Projected Reserves on June 30, 2013	\$ 3,351,728	

Wastewater Treatment Plant

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges For Services					
Sump & Septic Waste Charges	\$ 422,592	\$ 275,000	\$ 440,000	\$ 410,000	49%
Intergovernmental User Charges	2,469,154	2,838,754	2,592,387	2,914,269	3%
Total Charges For Services	\$ 2,891,746	\$ 3,113,754	\$ 3,032,387	\$ 3,324,269	7%
Miscellaneous Revenue					
Administrative Fees	\$ 27,729	\$ 28,894	\$ 28,894	\$ 29,537	2%
Interest Income	89,881	90,000	35,000	70,000	-22%
Gain/Loss On Investments	(32,488)	-	-	-	0%
Total Miscellaneous Revenue	\$ 85,122	\$ 118,894	\$ 63,894	\$ 99,537	-16%
Total Operating Revenue	\$ 2,976,868	\$ 3,232,648	\$ 3,096,281	\$ 3,423,806	6%
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 762,065	\$ 860,196	\$ 782,739	\$ 843,236	-2%
Overtime	36,913	29,200	61,768	29,200	0%
Total Salaries & Wages	\$ 798,978	\$ 889,396	\$ 844,507	\$ 872,436	-2%
Other Pay					
Supplemental Pay					
Standby Time	\$ 6,414	\$ 7,950	\$ 7,391	\$ 7,950	0%
Disability Leave Buy-Back	5,958	8,600	10,281	10,000	16%
Accrued Leave Payoff	21,122	-	-	-	0%
Other Allowances	960	1,440	1,200	1,440	0%
Clothing Allowance	379	1,425	600	1,425	0%
Total Other Pay	\$ 34,833	\$ 19,415	\$ 19,472	\$ 20,815	7%
Benefits					
Health Insurance	\$ 138,864	\$ 146,221	\$ 146,221	\$ 158,884	9%
Other Insurance Benefits	6,206	7,196	5,909	7,211	0%
FICA/Medicare Tax	60,235	69,523	64,765	68,329	-2%
Retirement Contributions	55,171	64,500	61,111	62,828	-3%
Workers' Compensation	14,499	24,359	22,110	37,705	55%
Total Benefits	\$ 274,975	\$ 311,799	\$ 300,116	\$ 334,957	7%
Total Personnel	\$ 1,108,786	\$ 1,220,610	\$ 1,164,095	\$ 1,228,208	1%

Wastewater Treatment Plant

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Contractual Services					
Investment Management	\$ 4,108	\$ 3,000	\$ 3,500	\$ 3,500	17%
Other Purchased Services	23,678	26,000	25,700	26,000	0%
Refuse Collection	25,948	52,000	43,819	52,000	0%
Energy - Electricity	283,498	284,000	268,400	295,200	4%
Energy - Natural Gas	73,035	75,000	60,000	70,000	-7%
Maintenance Agreements	4,754	11,379	11,379	16,079	41%
Insurance & Bonds	45,425	16,014	16,014	18,547	16%
Telecommunications	22,344	22,500	20,105	22,500	0%
Postage/Shipping	1,008	1,000	800	1,000	0%
Printing/Reproduction	445	1,750	1,360	1,750	0%
Travel & Training	4,410	6,000	7,300	9,000	50%
Interdepartmental Services	72,816	74,761	77,361	74,609	0%
Admin/Mgmt Fees	251,021	249,663	249,663	253,002	1%
Other Contractual	29,988	61,351	94,800	21,000	-66%
Laundry & Towel Service	13,372	11,300	12,933	12,933	14%
Total Contractual Services	\$ 855,850	\$ 895,718	\$ 893,134	\$ 877,120	-2%
Materials & Supplies					
Chemicals	\$ 72,258	\$ 120,000	\$ 95,000	\$ 100,000	-17%
Other Materials & Supplies	64,131	55,000	74,271	55,000	0%
Instrumentation	5,202	9,500	5,279	9,500	0%
Booster/Lift Station Supplies	12,868	10,000	7,592	10,000	0%
Other Structures	17,393	35,000	34,465	35,000	0%
Total Materials & Supplies	\$ 171,852	\$ 229,500	\$ 216,607	\$ 209,500	-9%
Other Expenses					
Debt Service - Principal Payments	\$ 432,234	\$ 442,651	\$ 442,651	\$ 453,717	2%
Interest Expense	241,311	230,895	230,895	219,829	-5%
PILT & Franchise Fees	-	-	-	203,018	100%
Depreciation	750,000	750,000	750,000	750,000	0%
Total Other Expenses	\$ 1,423,545	\$ 1,423,546	\$ 1,423,546	\$ 1,626,564	14%
Total Operating Expenses	\$ 3,560,033	\$ 3,769,374	\$ 3,697,382	\$ 3,941,392	5%
Operating Income (Loss)	\$ (583,165)	\$ (536,726)	\$ (601,101)	\$ (517,586)	-4%

Wastewater Treatment Plant

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Capital Revenue					
Grants					
State Grants Loans	\$ -	\$ 2,500,000	\$ 300,000	\$ 3,600,000	44%
Total Grants	\$ -	\$ 2,500,000	\$ 300,000	\$ 3,600,000	44%
Development Charges					
System Development Charges	\$ 145,720	\$ 110,000	\$ 190,000	\$ 180,000	64%
Transfer In	-	-	-	1,193,018	100%
Total Development Charges	\$ 145,720	\$ 110,000	\$ 190,000	\$ 1,373,018	1148%
Total Capital Revenue	\$ 145,720	\$ 2,610,000	\$ 490,000	\$ 4,973,018	91%
Capital Expenditures					
Capital - New					
Improve Other Than Buildings	\$ 33,508	\$ 104,202	\$ 65,000	\$ 1,040,000	898%
Light Equipment	-	2,500	2,500	2,500	0%
Heavy Equipment	-	225,000	400	500,000	122%
Total Capital - New	\$ 33,508	\$ 331,702	\$ 67,900	\$ 1,542,500	365%
Capital - Replacement					
Buildings	\$ 28,227	\$ 62,933	\$ 62,933	\$ 30,000	-52%
Improve Other Than Buildings	1,044,662	3,249,849	1,049,848	4,288,000	32%
Light Equipment	107,130	90,000	112,715	100,000	11%
Intangibles	56,395	270,000	269,000	60,000	-78%
Technologies	4,509	6,000	6,000	7,500	25%
Heavy Equipment	-	-	-	48,000	100%
Total Capital - Replacement	\$ 1,240,923	\$ 3,678,782	\$ 1,500,496	\$ 4,533,500	23%
Total Capital Expenditures	\$ 1,274,431	\$ 4,010,484	\$ 1,568,396	\$ 6,076,000	52%
Net Capital	\$ (1,128,711)	\$ (1,400,484)	\$ (1,078,396)	\$ (1,102,982)	-21%
Net Fund	\$ (1,711,876)	\$ (1,937,210)	\$ (1,679,497)	\$ (1,620,568)	-16%

Refuse Collection

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

Goal: **Efficient Refuse Collection**

Increase the efficiency in collection of residential and commercial solid waste.

Objectives:

Monthly Operating Cost Per Customer

Maintain Route Efficiency such that the operating cost per customer does not increase.

	FY 2011		FY 2012			FY 2013	
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Cost of Overtime	46,035	57,295	48,061		2,026	4.40%	32,200
Monthly Operating Cost Per Customer	\$11	\$11	\$12		1	12.53%	\$12

Highlights for FY 2013:

Please see the Budget Message for explanation of the Franchise Fee, Payment in Lieu of Taxes and Transfer From The General Fund – Capital.

Operating revenues are budgeted to increase 4% in FY 2013 with the initiation of previously approved rate increases, growth in residential customers and increased utilization of the recycling program. Part time personnel are projected to increase due to the addition of two seasonal part-time employees for the curbside grass collection program.

Refuse Collection

Income Statement (Budget Basis)

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 4,821,953	\$ 4,783,899	\$ 4,973,200	\$ 5,086,800	6%
Administration/Management Fees	30,051	30,051	30,051	30,051	0%
Recycling Revenue	126,166	95,000	130,000	130,000	37%
Total Revenues	4,978,170	4,908,950	5,133,251	5,246,851	7%
Expenses					
Personnel Services	1,165,978	1,188,659	1,110,273	1,367,624	15%
Contractual	2,370,475	2,684,434	2,531,850	2,528,147	-6%
Materials & Supplies	30,613	29,600	31,360	31,400	6%
PILT & Franchise Fees	-	-	-	230,372	100%
Depreciation	491,000	510,000	510,000	526,000	3%
Total Expenses	4,058,066	4,412,693	4,183,483	4,683,543	6%
Operating Income (Loss)	920,104	496,257	949,768	563,308	14%
<u>Non-operating Activity</u>					
Revenues					
Interest	35,551	32,000	25,000	24,000	-25%
Gain/ Loss on Sale of Investments	(11,702)	-	(4,500)	-	0%
Contributions	37,520	26,450	33,304	33,000	25%
Transfer In	-	-	100,000	-	0%
Total Revenues	61,369	58,450	153,804	57,000	-2%
Expenses					
Keep Casper Beautiful	10,852	117,493	27,150	209,200	78%
Total Expenses	10,852	117,493	27,150	209,200	78%
Non-operating Income (Loss)	50,517	(59,043)	126,654	(152,200)	158%
<u>Capital Activity</u>					
Sources					
Transfers In	-	-	-	230,372	100%
Total Sources	-	-	-	230,372	100%
Uses					
New Capital	27,031	154,000	94,572	241,250	57%
Replacement Capital	187,352	694,500	1,094,775	746,500	7%
Total Uses	214,383	848,500	1,189,347	987,750	16%
Capital Income (Loss)	(214,383)	(848,500)	(1,189,347)	(757,378)	-11%
Net Income (Loss)	\$ 756,238	\$ (411,286)	\$ (112,925)	\$ (346,270)	-16%

Refuse Collection

Refuse Collection FY 2013 Capital Summary

Replacement Capital		New Capital	
Depot Steps and Container Repairs	15,000	Route Efficiency Software	85,000
Commercial Bins and Parts	35,000	Commercial Containers	25,000
Residential Bins	30,000	Cardboard Containers	5,000
Side Loader	265,000	Residential Bins	14,250
Rear Loader	250,000	Curbside Recycling Bins	112,000
Container Truck	150,000		
Computer	1,500		
Total	\$ 746,500	Total	\$ 241,250

Refuse Collection Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Construction Maint Worker I	1	1	1	1
Sanitation Equipment Oper II	5	5	5	5
Secretary II	1	1	1	1
Senior Sanitation Equip Oper	5	5	5	6
SW Coll Route/ Vehicle Maintenance	1	1	1	-
SW Collection Supervisor	1	1	1	1
SW Superintendent	-	-	1	1
Municipal Worker III	1	1	1	1
Total	15	15	16	16
Part Time Employees (Budget)	\$ 47,999	\$ 46,665	\$ 50,013	\$ 86,000

Refuse Collection

Refuse Collection Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 4,821,953	\$ 4,783,899	\$ 4,973,200	\$ 5,086,800	6%
Miscellaneous	217,586	183,501	213,855	217,051	18%
Transfer In	-	-	100,000	230,372	100%
Total Revenues	\$ 5,039,539	\$ 4,967,400	\$ 5,287,055	\$ 5,534,223	11%
Expenditures					
Personnel	\$ 1,165,978	\$ 1,188,659	\$ 1,110,273	\$ 1,367,624	15%
Contractual Services	2,370,475	2,684,434	2,531,850	2,528,147	-6%
Materials & Supplies	30,613	29,600	31,360	31,400	6%
Other	501,852	627,493	537,150	965,572	54%
Capital	214,383	848,500	1,189,347	987,750	16%
Total Expenditures	\$ 4,283,301	\$ 5,378,686	\$ 5,399,980	\$ 5,880,493	9%
Net Refuse Collection Fund	\$ 756,238	\$ (411,286)	\$ (112,925)	\$ (346,270)	-16%
			Actual Reserves on June 30, 2011	\$ 4,563,843	
			Projected Reserves on June 30, 2012	\$ 4,960,918	
			Projected Reserves on June 30, 2013	\$ 5,140,648	

Refuse Collection

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Operations					
Operating Revenues					
Charges For Services					
Commercial Charges	\$ 1,346,694	\$ 1,325,921	\$ 1,473,200	\$ 1,486,800	12%
Residential Charges	3,475,259	3,457,978	3,500,000	3,600,000	4%
Total Charges For Services	\$ 4,821,953	\$ 4,783,899	\$ 4,973,200	\$ 5,086,800	6%
Miscellaneous Revenue					
Recycle Revenue	\$ 126,166	\$ 95,000	\$ 130,000	\$ 130,000	37%
Interest On Investments	35,551	32,000	25,000	24,000	-25%
Gain/Loss On Sale Of	(11,702)	-	(4,500)	-	0%
Contributions	37,520	26,450	33,304	33,000	25%
Admin/Mgmt Fees	30,051	30,051	30,051	30,051	0%
Total Miscellaneous	\$ 217,586	\$ 183,501	\$ 213,855	\$ 217,051	18%
Transfers					
Transfers In	\$ -	\$ -	\$ 100,000	\$ 230,372	100%
Total Miscellaneous	\$ -	\$ -	\$ 100,000	\$ 230,372	100%
Total Operating Revenue	\$ 5,039,539	\$ 4,967,400	\$ 5,287,055	\$ 5,534,223	11%
Operating Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 735,868	\$ 770,525	\$ 690,838	\$ 850,376	10%
Part Time	46,665	50,013	50,013	86,000	72%
Overtime	57,295	57,700	57,700	57,700	0%
Total Salaries & Wages	\$ 839,828	\$ 878,238	\$ 798,551	\$ 994,076	13%
Other Pay					
Supplemental Pay					
Disability Leave Buy-Back	\$ 1,934	\$ 3,343	\$ 4,804	\$ 5,000	50%
Accrued Leave Payoff	4,677	-	-	-	0%
Other Allowances	960	960	800	960	0%
Total Other Pay	\$ 7,571	\$ 4,303	\$ 5,604	\$ 5,960	39%

Refuse Collection

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Benefits					
Health Insurance	\$ 164,376	\$ 143,113	\$ 143,113	\$ 169,375	18%
Other Insurance Benefits	6,303	7,363	7,363	7,881	7%
FICA/Medicare Tax	61,161	67,637	67,637	76,825	14%
Retirement Contributions	59,504	59,207	59,207	65,011	10%
Unemployment Compensation	11,180	2,500	2,500	2,500	0%
Workers' Compensation	15,072	24,673	24,673	44,196	79%
Clothing Allowance	983	1,625	1,625	1,800	11%
Total Benefits	\$ 318,579	\$ 306,118	\$ 306,118	\$ 367,588	20%
Total Personnel	\$ 1,165,978	\$ 1,188,659	\$ 1,110,273	\$ 1,367,624	15%
Contractual Services					
Investment Fees	\$ 1,565	\$ 1,400	\$ 1,572	\$ 1,570	12%
Office Machine Repairs	-	250	250	250	0%
Insurance & Bonds	20,423	37,543	37,543	41,001	9%
Telecommunications	1,270	1,400	870	870	-38%
Radio	-	600	600	600	0%
Postage/Shipping	550	500	650	650	30%
Advertising	656	1,550	1,550	1,550	0%
Printing/Reproduction	1,889	2,500	10,800	10,800	332%
Travel & Training	1,692	3,000	3,000	3,000	0%
Interdepartmental Services	717,875	798,594	798,594	838,053	5%
Admin/Mgmt Fees	198,600	198,600	198,600	158,500	-20%
Balefill	1,326,667	1,527,688	1,367,000	1,367,000	-11%
Other Contractual	22,993	27,738	27,738	21,220	-23%
Association Dues	181	171	183	183	7%
Recycling Services	76,114	82,900	82,900	82,900	0%
Total Contractual Services	\$ 2,370,475	\$ 2,684,434	\$ 2,531,850	\$ 2,528,147	-6%
Materials & Supplies					
Office Supplies	\$ 1,662	\$ 1,500	\$ 1,300	\$ 1,300	-13%
Operating Supplies	21,938	20,000	22,000	22,000	10%
Other Materials & Supplies	2,812	3,000	3,000	3,000	0%
Uniforms	2,093	1,700	1,700	1,700	0%
Safety Equipment/Supplies	1,183	2,400	2,360	2,400	0%
Small Tools & Supplies	925	1,000	1,000	1,000	0%
Total Materials & Supplies	\$ 30,613	\$ 29,600	\$ 31,360	\$ 31,400	6%

Refuse Collection

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Other Expenses					
PILT & Franchise Fees	\$ -	\$ -	\$ -	\$ 230,372	100%
Depreciation	491,000	510,000	510,000	526,000	3%
Keep Casper Beautiful	10,852	117,493	27,150	209,200	78%
Total Other Expenses	\$ 501,852	\$ 627,493	\$ 537,150	\$ 965,572	54%
Capital					
Capital - New					
Light Equipment	\$ 27,031	\$ 69,000	\$ 94,572	\$ 156,250	126%
Intangibles	-	85,000	-	85,000	0%
Total Capital - New	\$ 27,031	\$ 154,000	\$ 94,572	\$ 241,250	57%
Capital - Replacement					
Light Equipment	\$ 39,881	\$ 108,000	\$ 96,500	\$ 80,000	-26%
Improvements Other Than Buildings	31,169	81,000	55,000	-	-100%
Heavy Equipment	114,561	450,000	861,775	665,000	48%
Technologies	1,741	1,500	1,500	1,500	0%
Total Capital - Replacement	\$ 187,352	\$ 694,500	\$ 1,094,775	\$ 746,500	7%
Total Capital	\$ 214,383	\$ 848,500	\$ 1,189,347	\$ 987,750	16%
Total Expenses	\$ 4,283,301	\$ 5,378,686	\$ 5,399,980	\$ 5,880,493	9%
Net Fund	\$ 756,238	\$ (411,286)	\$ (112,925)	\$ (346,270)	-16%

Balefill

Mission: To dispose of municipal solid waste.

Goal: **Landfill Environmental Compliance**

Maintain environmental compliance with regard to solid waste permitting.

Objectives:

Environmental Violations Maintain 100 % compliance (zero violations) with DEQ and EPA regulations.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Environmental Violations	0	0	0	0	0		0

Goal: **Waste Diversion**

Increase the percentage of waste that is recycled or diverted away from the sanitary landfill.

Objectives:

Recycling Diversion Rate - With Compost Increase the reuse and recycling diversion rate (including compost) as a portion of the overall waste stream.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Recycling Diversion Rate - With Compost	3%	5%	8%	7%	0	160.22 %	8%
Recycling Diversion Rate - Without Compost	2%	2%	2%	4%	0	2.00%	3%

Balefill

Highlights for FY 2013:

Please see the Budget Message for explanation of the Franchise Fee, Payment in Lieu of Taxes and Transfer From The General Fund – Capital.

Balefill Charges for Services are projected to increase 15% in FY 2013 due increases in Private Commercial Revenues stemming from out-of-county waste and demolition projects. After several years of significant capital expenditures at the Balefill to improve facilities, capital expenditures are proposed to significantly decrease in FY 2013.

Balefill

Income Statement (Budget Basis)

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Operating Activity					
Revenues					
Charges for Services	\$ 5,304,741	\$ 4,881,301	\$ 5,705,385	\$ 5,590,318	15%
Administration/Management Fees	198,600	198,600	198,600	158,500	-20%
Total Revenues	5,503,341	5,079,901	5,903,985	5,748,818	13%
Expenses					
Personnel Services	1,330,994	1,470,240	1,469,536	1,509,566	3%
Contractual	1,484,467	1,609,717	1,708,008	1,150,117	-29%
Materials & Supplies	519,403	567,500	620,622	620,300	9%
PILT & Franchise Fees	-	-	-	271,490	100%
Depreciation	410,175	410,175	410,175	478,000	17%
Sales tax	2,218	2,375	2,710	2,800	18%
Landfill Closure/Post-closure	170,000	170,000	170,000	170,000	0%
Total Expenses	3,917,257	4,230,007	4,381,051	4,202,273	-1%
Operating Income (Loss)	1,586,084	849,894	1,522,934	1,546,545	82%
Non-operating Activity					
Revenues					
Interest	71,141	25,000	21,000	21,000	-16%
Miscellaneous	19,514	82,500	46,900	56,000	-32%
Total Revenues	90,655	107,500	67,900	77,000	-28%
Expenses					
Principal and Interest Payments	140,172	140,300	140,172	140,300	0%
Total Expenses	140,172	140,300	140,172	140,300	0%
Non-operating Income (Loss)	(49,517)	(32,800)	(72,272)	(63,300)	93%
Capital Activity					
Sources					
Grants & Loans	314,390	150,000	150,000	75,000	-50%
Transfers In	-	-	-	271,490	100%
Total Sources	314,390	150,000	150,000	346,490	131%
Uses					
New Capital	556,542	5,455,210	4,727,776	371,250	-93%
Replacement Capital	434,256	671,415	658,000	752,600	12%
Total Uses	990,798	6,126,625	5,385,776	1,123,850	-82%
Capital Income (Loss)	(676,408)	(5,976,625)	(5,235,776)	(777,360)	-87%
Net Income (Loss)	\$ 860,159	\$ (5,159,531)	\$ (3,785,114)	\$ 705,885	-114%

Balefill

Balefill FY 2013 Capital Summary

Replacement Capital		New Capital	
Pickup Replacements	20,000	Yard Waste Scale & Software	85,000
Scraper Refurbishing	480,000	Security Enhancements	95,000
Enviroable Upgrades	99,600	GPS Software	115,000
Baler Liner Replacement	150,000	Loading Dock	7,500
Replacement Computers (2)	3,000	Oil Sealing Road-A-Mill Surface	37,000
Total	\$ 752,600	Stormwater Barriers	8,750
		Colorant Pumping	23,000
		Total	\$ 371,250

Balefill Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Balefill Clerk	2	2	2	2
Balefill Supervisor	1	1	1	1
Baler Operator	4	4	4	4
Environmental Safety Technician	1	1	1	1
Equipment Operator II	5	5	5	5
Keep Casper Beautiful Coordinator	1	1	1	1
Municipal Service Worker II	1	1	1	1
Solid Waste Division Manager	1	1	1	1
SW Diversion/ Special Waste Super	1	1	1	1
Baler Operations Coordinator	1	1	1	1
Total	18	18	18	18
Part Time Employees (Budget)	\$ 36,188	\$ 44,027	\$ 60,650	\$ 63,000

Balefill

Balefill Budget Summary					
	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 5,304,741	\$ 4,881,301	\$ 5,705,385	\$ 5,590,318	15%
Miscellaneous	289,255	306,100	266,500	235,500	-23%
Transfer In	-	-	-	271,490	100%
Grants	314,390	150,000	150,000	75,000	-50%
Total Revenues	\$ 5,908,386	\$ 5,337,401	\$ 6,121,885	\$ 6,172,308	16%
Expenditures					
Personnel	\$ 1,330,994	\$ 1,470,240	\$ 1,469,536	\$ 1,509,566	3%
Contractual Services	1,484,467	1,609,717	1,708,008	1,150,117	-29%
Materials & Supplies	519,403	567,500	620,622	620,300	9%
Other	722,565	722,850	723,057	1,062,590	47%
Capital	990,798	6,126,625	5,385,776	1,123,850	-82%
Total Expenditures	\$ 5,048,227	\$ 10,496,932	\$ 9,906,999	\$ 5,466,423	-48%
Net Balefill Fund	\$ 860,159	\$ (5,159,531)	\$ (3,785,114)	\$ 705,885	-114%
				Actual Reserves on June 30, 2011	\$ 7,200,773
				Projected Reserves on June 30, 2012	\$ 3,995,834
				Projected Reserves on June 30, 2013	\$ 5,349,719
The reserve change and net for each year differ due to depreciation and post-closure expense, which are non-cash expenses.					

Balefill

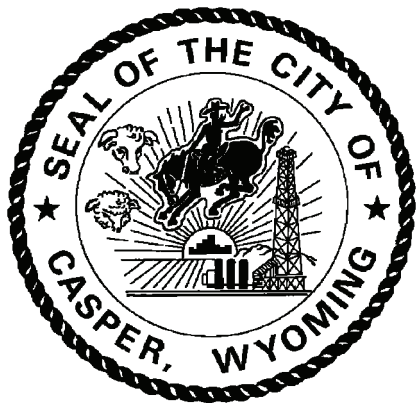
	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Operations					
Operating Revenues					
Grants					
State Grants/Loans including					
County Consensus	\$ 314,390	\$ 150,000	\$ 150,000	\$ 75,000	-50%
Total Grants	\$ 314,390	\$ 150,000	\$ 150,000	\$ 75,000	-50%
Charges For Services					
Commercial Charges	\$ 660,730	\$ 524,081	\$ 598,582	\$ 598,582	14%
Residential Charges	958,000	1,168,300	981,800	981,800	-16%
Private Commercial Charges	3,383,049	2,998,900	3,800,206	3,800,200	27%
Contaminated Soil	195,740	85,000	163,761	85,000	0%
Other Charges	107,222	105,020	161,036	124,736	19%
Total Charges For Services	\$ 5,304,741	\$ 4,881,301	\$ 5,705,385	\$ 5,590,318	15%
Miscellaneous Revenue					
Sales - Compost/Tarps/Woodchips	\$ 43,396	\$ 47,500	\$ 54,300	\$ 56,000	18%
Interest On Investments	71,141	25,000	21,000	21,000	-16%
Gain/Loss On Sale Of Invest.	(23,882)	-	(7,400)	-	0%
Gain/Loss On Sale Of Assets	-	35,000	-	-	-100%
Admin/Mgmt Fees	198,600	198,600	198,600	158,500	-20%
Transfers In	-	-	-	271,490	100%
Total Miscellaneous	\$ 289,255	\$ 306,100	\$ 266,500	\$ 506,990	66%
Total Operating Revenue	\$ 5,908,386	\$ 5,337,401	\$ 6,121,885	\$ 6,172,308	16%
Total Revenue	\$ 5,908,386	\$ 5,337,401	\$ 6,121,885	\$ 6,172,308	16%
Operating Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 893,620	\$ 965,928	\$ 965,928	\$ 990,594	3%
Part Time	44,027	60,650	60,650	63,000	4%
Overtime	33,333	34,800	34,800	34,800	0%
Total Salaries & Wages	\$ 970,980	\$ 1,061,378	\$ 1,061,378	\$ 1,088,394	3%
Other Pay					
Supplemental Pay					
Standby Time	\$ 6,806	\$ 7,300	\$ 7,300	\$ 7,650	5%
Disability Leave Buy-Back	5,630	9,530	8,826	9,270	-3%
Accrued Leave Payoff	240	-	-	-	0%
Other Allowances	6,060	6,000	6,000	6,060	1%
Total Other Pay	\$ 18,736	\$ 22,830	\$ 22,126	\$ 22,980	1%

Balefill

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Benefits					
Health Insurance	\$ 179,880	\$ 187,626	\$ 187,626	\$ 177,384	-5%
Other Insurance Benefits	7,621	8,652	8,652	8,647	0%
FICA/Medicare Tax	71,210	83,229	83,229	85,326	3%
Retirement Contributions	64,139	72,450	72,450	73,666	2%
Unemployment Compensation	-	1,000	1,000	1,000	0%
Workers' Compensation	17,958	30,355	30,355	49,084	62%
Clothing Allowance	470	2,720	2,720	3,085	13%
Total Benefits	\$ 341,278	\$ 386,032	\$ 386,032	\$ 398,192	3%
Total Personnel	\$ 1,330,994	\$ 1,470,240	\$ 1,469,536	\$ 1,509,566	3%
Contractual Services					
Investment Fees	\$ 3,125	\$ 2,530	\$ 2,530	\$ 2,530	0%
Medical Testing Services	1,573	1,300	1,300	1,300	0%
Engineering Services	332,076	450,378	425,915	159,500	-65%
Other Testing	23,325	59,520	46,700	40,700	-32%
Water	8,602	11,400	8,400	8,400	-26%
Energy - Electricity	96,846	80,000	80,000	80,000	0%
Energy - Natural Gas	26,005	40,000	40,000	40,000	0%
Alarm	1,507	1,086	2,380	2,380	119%
Equipment Rental	21,607	20,000	7,000	57,000	185%
Insurance & Bonds	20,423	24,420	24,420	33,096	36%
State Landfill Assurance Prg	3,576	3,200	3,200	3,200	0%
Telecommunications	6,898	5,600	5,600	5,600	0%
Radio	-	600	600	600	0%
Postage/Shipping	503	500	1,200	1,200	140%
Advertising	879	1,050	1,050	1,050	0%
Printing/Reproduction	1,459	2,500	2,500	2,500	0%
Travel & Training	2,354	5,580	5,580	5,580	0%
Interdepartmental Services	623,110	607,871	607,871	395,097	-35%
Admin/Mgmt Fees	30,051	30,051	30,051	30,051	0%
Other Contractual	279,609	260,960	410,538	279,160	7%
Association Dues	939	1,171	1,173	1,173	0%
Total Contractual Services	\$ 1,484,467	\$ 1,609,717	\$ 1,708,008	\$ 1,150,117	-29%

Balefill

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Materials & Supplies					
Office Supplies	\$ 3,050	\$ 3,000	\$ 3,000	\$ 3,000	0%
Operating Supplies	292,334	330,400	365,724	365,400	11%
Other Materials & Supplies	2,974	3,200	3,200	3,200	0%
Uniforms	3,711	3,650	3,948	3,950	8%
Safety Equipment/Supplies	7,326	8,900	8,900	8,900	0%
Cover Materials	4,075	20,000	20,000	20,000	0%
Building Supplies	5,829	2,500	2,500	2,500	0%
Infectious Waste Disposal	3,379	7,500	10,000	10,000	33%
Paint & Sign Supplies	4,200	7,100	7,100	7,100	0%
Small Tools & Supplies	557	1,250	1,250	1,250	0%
Bulk Fuel	191,968	180,000	195,000	195,000	8%
Total Materials & Supplies	\$ 519,403	\$ 567,500	\$ 620,622	\$ 620,300	9%
Other Expenses					
PILT & Franchise Fees	\$ -	\$ -	\$ -	\$ 271,490	100%
Depreciation	410,175	410,175	410,175	478,000	17%
Landfill Closure/Post Closure	170,000	170,000	170,000	170,000	0%
Principal Payments	90,416	92,700	92,645	95,000	2%
Interest Expense	49,756	47,600	47,527	45,300	-5%
Sales Tax	2,218	2,375	2,710	2,800	18%
Total Other Expenses	\$ 722,565	\$ 722,850	\$ 723,057	\$ 1,062,590	47%
Capital					
Capital - New					
Buildings	\$ 376,508	\$ 30,792	\$ 30,792	\$ -	-100%
Light Equipment	47,400	4,500	3,984	23,000	411%
Improve Other Than Buildings	132,634	5,419,918	4,693,000	348,250	-94%
Total Capital - New	\$ 556,542	\$ 5,455,210	\$ 4,727,776	\$ 371,250	-93%
Capital - Replacement					
Improve Other Than Buildings	\$ 1,870	\$ -	\$ -	\$ -	0%
Buildings	204,162	9,515	-	-	-100%
Light Equipment	-	-	-	20,000	100%
Heavy Equipment	207,653	655,000	655,000	729,600	11%
Technologies	20,571	6,900	3,000	3,000	-57%
Total Capital - Replacement	\$ 434,256	\$ 671,415	\$ 658,000	\$ 752,600	12%
Total Capital	\$ 990,798	\$ 6,126,625	\$ 5,385,776	\$ 1,123,850	-82%
Total Expenses	\$ 5,048,227	\$ 10,496,932	\$ 9,906,999	\$ 5,466,423	-48%
Net Fund	\$ 860,159	\$ (5,159,531)	\$ (3,785,114)	\$ 705,885	-114%



Leisure
Enterprise Funds

Casper Events
Center

Golf
Course

Casper Recreation
Center

Aquatics Ice

Arena Hogadon
Ski Area

Leisure Enterprise Funds

Leisure Enterprise Funds Budget Summary by Category					
	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 4,513,140	\$ 4,698,300	\$ 4,545,826	\$ 4,669,976	-1%
Miscellaneous	406,940	307,662	308,352	344,320	12%
Transfer In	1,929,956	2,665,755	2,622,989	2,125,183	-20%
Total Revenues	\$ 6,850,036	\$ 7,671,717	\$ 7,477,167	\$ 7,139,479	-7%
Expenditures					
Personnel	\$ 4,245,428	\$ 4,456,992	\$ 4,406,182	\$ 4,528,059	2%
Contractual Services	2,112,509	1,983,747	1,932,471	2,069,614	4%
Materials & Supplies	603,670	608,674	596,794	605,850	0%
Other	199,365	521,632	500,759	3,965	-99%
Capital	156,946	169,822	319,860	100,650	-41%
Total Expenditures	\$ 7,317,918	\$ 7,740,867	\$ 7,756,066	\$ 7,308,138	-6%
Net All Leisure Enterprise Funds	\$ (467,882)	\$ (69,150)	\$ (278,899)	\$ (168,659)	144%

Leisure Enterprise Summary by Fund					
	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Casper Events Center					
Revenues	\$ 2,965,444	\$ 2,894,792	\$ 2,805,302	\$ 2,868,686	-1%
Expenditures	2,965,635	2,894,792	2,805,302	2,868,686	-1%
Net	(191)	-	-	0	
Municipal Golf Course					
Revenues	805,414	1,408,433	1,353,183	861,814	-39%
Expenditures	1,164,350	1,433,083	1,408,905	925,551	-35%
Net	(358,936)	(24,650)	(55,722)	(63,737)	
Casper Recreation Center					
Revenues	1,012,054	1,115,987	1,084,038	1,139,165	2%
Expenditures	1,022,438	1,115,987	1,084,038	1,139,165	2%
Net	(10,384)	-	-	(0)	
Aquatics					
Revenues	923,972	1,022,630	1,045,471	1,049,636	3%
Expenditures	924,166	1,022,630	1,045,471	1,049,636	3%
Net	(194)	-	-	(0)	
Ice Arena					
Revenues	467,115	477,417	462,133	489,277	2%
Expenditures	472,391	477,417	462,133	489,277	2%
Net	(5,276)	-	-	0	
Hogadon					
Revenues	676,144	752,458	727,408	730,901	-3%
Expenditures	768,938	796,958	950,217	835,823	5%
Net	(92,794)	(44,500)	(222,809)	(104,922)	
Revenues- All Leisure Enterprise	6,850,143	7,671,717	7,477,535	7,139,479	-7%
Expenditures- All Leisure Enterprise	7,317,918	6,943,909	6,805,849	6,472,315	-7%
Net All Leisure Enterprise	\$ (467,775)	\$ (69,150)	\$ (278,531)	\$ (168,659)	

Casper Events Center

Mission: 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.

Goal: CEC Subsidy Reduction

To decrease the subsidy.

Objectives:

Concerts Held Increase the number of concerts by 3.

Conventions, Conferences, and Trade Shows Increase the number of conventions, concerts, and trade shows held by 2.

Website Ticket Sales - Fee Revenue Increase internet ticket sales by 5%.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
CACVB Meetings	44	56	37	52	-7	-15.91%	52
CEC Sales Calls	195	245	130	260	-65	-33.33%	260
Concerts Held	11	12	5	15	-6	-54.55%	18
Conventions, Conferences, and Trade Shows	13	17	21	19	8	61.54%	21
Facebook Postings and E-Blasts	117	152	125	160	8	6.84%	160
New Potential Sponsors	12	14	10		-2	-16.67%	15
Utilize Online Resources	39	48	41	52	2	5.13%	52
Website Ticket Sales - Fee Revenue	\$65,924	\$74,102	\$78,019	\$77,912	12,096	18.35%	\$81,807
Website Ticket Sales - Number of Tickets	13,301	15,451	24,966	16,223	11,665	87.70%	17,045

Casper Events Center

Goal: Food and Beverage Profitability - CEC

To increase the profitability of the Food and Beverage operation at the Casper Events Center in FY 2015 by 3% over FY 2011 levels.

Objectives:

- F&B Cost of Sales - CEC** To decrease the cost of sales (concessions, catering, and alcohol costs) to 25% of goods sold.
- F&B Payroll Costs - CEC** To decrease payroll costs (total cost of labor) to 30% of goods sold.
- F&B Prime Costs - CEC** To decrease prime costs (food costs, labor costs, and alcohol costs) to 55% of goods sold.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
F&B Cost of Sales - CEC	30%	29%	26%	25%	0	-12.52%	25%
F&B Payroll Costs - CEC	37%	38%	39%	30%	0	3.41%	30%
F&B Prime Costs - CEC	69%	68%	65%	55%	0	-6.98%	55%

Highlights for FY 2013:

The Transfer In has been reduced anticipating continued improvement in operating results. Catering revenue, and associated supplies, has been increased reflecting the growth in catering services. Utility costs have been lowered to reflect lower usage due to energy efficiency improvements made.

Casper Events Center

Income Statement (Budget Basis)

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 2,032,013	\$ 2,053,500	\$ 2,042,500	\$ 2,118,620	3%
Administration/Management Fees	283,964	140,048	140,048	148,534	6%
Total Revenues	2,315,977	2,193,548	2,182,548	2,267,154	3%
Expenses					
Personnel Services	1,908,983	1,878,708	1,852,745	1,901,841	1%
Contractual	759,098	700,484	618,135	625,245	-11%
Materials & Supplies	295,830	294,600	313,500	313,700	6%
Other	1,333	-	-	-	0%
Total Expenses	2,965,244	2,873,792	2,784,380	2,840,786	-1%
Operating Income (Loss)	(649,267)	(680,244)	(601,832)	(573,632)	-16%
<u>Non-operating Activity</u>					
Revenues					
Interest	462	275	805	275	0%
Miscellaneous	10,000	11,500	6,550	8,000	-30%
Transfers In	639,005	689,469	615,399	593,257	-14%
Total Revenues	649,467	701,244	622,754	601,532	-14%
Non-operating Income (Loss)	649,467	701,244	622,754	601,532	-14%
<u>Capital Activity</u>					
Uses					
Capital	391	21,000	20,922	27,900	33%
Total Uses	391	21,000	20,922	27,900	33%
Capital Income (Loss)	(391)	(21,000)	(20,922)	(27,900)	33%
Net Income (Loss)	\$ (191)	\$ -	\$ -	\$ 0	100%

Casper Events Center

Casper Events Center Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Leisure Services Director	1	1	1	1
Events Center Manager	1	1	1	1
Accounting Technician	1	1	1	1
CEC Office Coordinator	1	1	1	1
Audio Visual Technician	1	1	1	1
Assistant Box Office Manager	1	-	-	-
Box Office Manager	1	1	1	1
Event Coordinator	1	1	1	1
Food & Bev Superintendent	1	1	1	1
Food & Beverage Manager	1	1	1	1
Maintenance Crew Chief	1	1	1	1
Maintenance Supervisor	1	1	1	1
Marketing Assistant	1	-	-	-
Marketing Promotions Manager	1	1	1	1
Operations Manager	1	1	1	1
Special Facilities Superintendent	1	1	-	-
Food & Beverage Service Coordinator	1	1	1	1
Food & Beverage Kitchen Supervisor	1	-	-	-
Total	18	15	14	14
Part Time Employees (Budget)	\$ 634,887	\$ 632,504	\$ 663,734	\$ 663,734

Casper Events Center Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 2,032,013	\$ 2,053,500	\$ 2,042,500	\$ 2,118,620	3%
Miscellaneous	294,426	151,823	147,403	156,809	3%
Transfer In	639,005	689,469	615,399	593,257	-14%
Total Revenues	\$ 2,965,444	\$ 2,894,792	\$ 2,805,302	\$ 2,868,686	-1%
Expenditures					
Personnel	\$ 1,908,983	\$ 1,878,708	\$ 1,852,745	\$ 1,901,841	1%
Contractual Services	759,098	700,484	618,135	625,245	-11%
Materials & Supplies	295,830	294,600	313,500	313,700	6%
Capital	391	21,000	20,922	27,900	33%
Total Expenditures	\$ 2,965,635	\$ 2,894,792	\$ 2,805,302	\$ 2,868,686	-1%
Net Casper Events Center Fund	\$ (191)	\$ -	\$ -	\$ 0	100%
				Actual Reserves on June 30, 2011	\$ 68,733
				Projected Reserves on June 30, 2012	\$ 68,733
				Projected Reserves on June 30, 2013	\$ 68,733

Casper Events Center

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges For Services					
ATM Fees	\$ 8,746	\$ 8,000	\$ 9,500	\$ 9,000	13%
Catering	202,612	255,000	327,000	320,000	25%
Gratuities - Service Fee	17,584	30,000	37,000	37,000	23%
Building Rental	214,831	190,000	190,000	200,000	5%
Equipment Fees	59,343	55,000	55,000	55,000	0%
Concessions	412,924	419,100	416,000	415,000	-1%
Alcohol Sales	239,556	276,400	238,000	240,000	-13%
Parking Income	108,780	105,000	90,000	100,000	-5%
Exhibitor Services	23,846	22,000	30,000	28,000	27%
Service Fees	200,840	220,000	192,000	212,000	-4%
Reimbursable Wages	483,651	435,000	420,000	464,620	7%
Lease Fees	59,300	38,000	38,000	38,000	0%
Total Charges For Services	\$ 2,032,013	\$ 2,053,500	\$ 2,042,500	\$ 2,118,620	3%
Miscellaneous					
Interest on Investments	\$ 462	\$ 275	\$ 805	\$ 275	0%
Administrative Fees	283,964	140,048	140,048	148,534	6%
Gain/Loss on Sale of Assets	(6)	-	50	-	0%
Unclassified Miscellaneous	10,006	11,500	6,500	8,000	-30%
Total Miscellaneous	\$ 294,426	\$ 151,823	\$ 147,403	\$ 156,809	3%
Transfers					
Transfers In	\$ 639,005	\$ 689,469	\$ 615,399	\$ 593,257	-14%
Total Transfers	\$ 639,005	\$ 689,469	\$ 615,399	\$ 593,257	-14%
Total Revenue	\$ 2,965,444	\$ 2,894,792	\$ 2,805,302	\$ 2,868,686	-1%
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 838,231	\$ 787,641	\$ 764,589	\$ 803,728	2%
Part Time	632,504	663,734	644,419	663,734	0%
Overtime	37,857	34,300	28,100	34,300	0%
Total Salaries & Wages	\$ 1,508,592	\$ 1,485,675	\$ 1,437,108	\$ 1,501,762	1%
Other Pay					
Supplemental Pay	\$ 24,874	\$ 24,128	\$ 32,628	\$ 33,487	39%
Disability Leave Buy-Back	6,848	7,200	7,687	7,200	0%
Accrued Leave Payoff	2,249	-	2,083	-	0%
Other Allowances	20,700	15,360	16,500	16,500	7%
Total Other Pay	\$ 54,671	\$ 46,688	\$ 58,898	\$ 57,187	22%
Benefits					
Health Insurance	\$ 123,165	\$ 111,836	\$ 111,836	\$ 109,037	-3%
Other Insurance Benefits	6,927	6,443	6,443	6,741	5%
FICA/Medicare Tax	115,271	117,226	114,444	118,609	1%
Retirement Contributions	64,656	63,888	62,055	66,371	4%
Unemployment Compensation	9,651	5,300	24,000	15,300	189%
Workers' Compensation	26,050	41,652	37,961	26,834	-36%
Total Benefits	\$ 345,720	\$ 346,345	\$ 356,739	\$ 342,892	-1%
Total Personnel	\$ 1,908,983	\$ 1,878,708	\$ 1,852,745	\$ 1,901,841	1%

Casper Events Center

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Contractual Services					
Water	\$ 19,903	\$ 22,000	\$ 22,000	\$ 20,000	-9%
Refuse Collection	2,994	2,700	3,400	3,500	30%
Energy - Electricity	249,917	180,000	130,000	130,000	-28%
Energy - Natural Gas	50,878	45,000	20,000	25,000	-44%
Equipment Repairs	11,612	16,000	17,000	17,000	6%
Maintenance Agreements	99,051	106,000	99,700	90,300	-15%
Insurance & Bonds	34,885	31,307	31,307	39,248	25%
Telecommunications	13,473	13,000	13,000	13,000	0%
Postage/Shipping	2,988	3,300	3,000	3,300	0%
Advertising	15,166	20,250	20,250	20,250	0%
Printing/Reproduction	6,515	5,700	6,300	6,300	11%
Travel & Training	530	10,100	8,300	10,100	0%
Interdepartmental Services	34,458	31,682	31,682	32,926	4%
Admin/Mgmt Fees	29,141	29,396	29,396	30,221	3%
Other Contractual	118,281	111,600	111,600	112,100	0%
Association Dues	922	2,000	1,800	1,600	-20%
Credit Card Service Charges	67,538	69,449	69,400	69,400	0%
Production Service	846	1,000	-	1,000	0%
Total Contractual Services	\$ 759,098	\$ 700,484	\$ 618,135	\$ 625,245	-11%
Materials & Supplies					
Office Supplies	\$ 11,405	\$ 11,500	\$ 11,500	\$ 10,200	-11%
Catering Supplies	93,526	92,000	121,000	122,000	33%
Other Materials & Supplies	2,060	3,250	3,250	3,250	0%
Uniforms	2,138	3,000	2,500	3,000	0%
Safety Equipment/Supplies	4,342	2,250	2,250	2,250	0%
Alcohol Supplies	58,179	66,600	57,000	57,000	-14%
Building Supplies	26,313	26,000	26,000	26,000	0%
Concession Supplies	97,867	90,000	90,000	90,000	0%
Total Materials & Supplies	\$ 295,830	\$ 294,600	\$ 313,500	\$ 313,700	6%
Other Expenses					
Interest Expense	\$ 7	\$ -	\$ -	\$ -	0%
Debt Service	1,326	-	-	-	0%
Total Other Expenses	\$ 1,333	\$ -	\$ -	\$ -	0%
Capital					
Capital New					
Technologies	\$ 391	\$ 11,000	\$ 10,922	\$ 17,900	63%
Total Capital New	\$ 391	\$ 11,000	\$ 10,922	\$ 17,900	63%
Capital Replacement					
Improve Other Than Buildings	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	0%
Total Capital Replacement	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	0%
Total Capital	\$ 391	\$ 21,000	\$ 20,922	\$ 27,900	33%
Total Expenses	\$ 2,965,635	\$ 2,894,792	\$ 2,805,302	\$ 2,868,686	-1%
Net Fund	\$ (191)	\$ -	\$ -	\$ 0	100%

Municipal Golf Course

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

Goal: Golf Revenues

Increase gross revenue at the Municipal Golf Course.

Objectives:

Golf Cart Revenue Achieve \$230,000 of golf cart rental revenue.

Golf Season Passes Achieve season pass revenue to \$250,000.

Green Fee Revenue Achieve \$315,000 of green fee revenue.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Golf Cart Revenue	\$143,946	\$211,684	\$134,482	\$250,000	-9,464	-6.57%	\$230,000
Golf Season Passes	\$110,892	\$231,594	\$167,499	\$260,000	56,607	51.05%	\$250,000
Green Fee Revenue	\$183,211	\$292,939	\$198,234	\$360,000	15,023	8.20%	\$315,000

Highlights for FY 2013:

Revenues, and bottom line results, continue to decline. This is believed to be because of the abundance of golf facilities in the community competing for players. At the conclusion of FY 2013, it is anticipated that the reserves of the Golf Fund will be depleted. A significant portion of the financial performance of the Golf Course is weather dependent, and will be reflected in the expenditures for water needed to maintain the course.

Municipal Golf Course

Income Statement (Budget Basis)

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 780,651	\$ 870,000	\$ 805,000	\$ 795,000	-9%
Transfer In	-	478,794	478,794	-	-100%
Administration/Management Fees	18,276	51,639	51,639	53,614	4%
Total Revenues	798,927	1,400,433	1,335,433	848,614	-39%
Expenses					
Personnel Services	385,183	452,174	436,068	461,693	2%
Contractual	368,424	300,177	315,887	329,308	10%
Materials & Supplies	106,901	96,700	90,950	98,700	2%
Depreciation	138,000	-	-	-	0%
Debt Service & Interest	49,218	515,032	497,000	-	-100%
Other	3,584	-	-	-	0%
Total Expenses	1,051,310	1,364,083	1,339,905	889,701	-35%
Operating Income (Loss)	(252,383)	36,350	(4,472)	(41,087)	
<u>Non-operating Activity</u>					
Revenues					
Interest	2,832	3,000	7,750	3,200	7%
Miscellaneous	3,655	5,000	10,000	10,000	100%
Total Revenues	6,487	8,000	17,750	13,200	65%
Non-operating Income (Loss)	6,487	8,000	17,750	13,200	65%
<u>Capital Activity</u>					
Uses					
Replacement Capital	113,040	69,000	69,000	35,850	-48%
Total Uses	113,040	69,000	69,000	35,850	-48%
Capital Income (Loss)	(113,040)	(69,000)	(69,000)	(35,850)	-48%
Net Income (Loss)	\$ (358,936)	\$ (24,650)	\$ (55,722)	\$ (63,737)	159%

Municipal Golf Course

Golf Course Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Food & Beverage Manager	1	1	-	-
Special Facilities Superintendent	-	-	1	1
Golf Course Mechanic	1	1	1	1
Golf Course Supervisor	1	1	1	1
Golf Course Technician	1	1	1	1
Irrigation Technician	1	1	1	1
Total	5	5	5	5
Part Time Employees (Budget)	\$ 95,572	\$ 74,189	\$ 58,000	\$ 60,000

Golf Course Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 780,651	\$ 870,000	\$ 805,000	\$ 795,000	-9%
Miscellaneous	24,763	59,639	69,389	66,814	12%
Transfer In	-	478,794	478,794	-	-100%
Total Revenues	\$ 805,414	\$ 1,408,433	\$ 1,353,183	\$ 861,814	-39%
Expenditures					
Personnel	\$ 385,183	\$ 452,174	\$ 436,068	\$ 461,693	2%
Contractual Services	368,424	300,177	315,887	329,308	10%
Materials & Supplies	106,901	96,700	90,950	98,700	2%
Other	190,802	515,032	497,000	-	-100%
Capital	113,040	69,000	69,000	35,850	-48%
Total Expenditures	\$ 1,164,350	\$ 1,433,083	\$ 1,408,905	\$ 925,551	-35%
Net Golf Course Fund	\$ (358,936)	\$ (24,650)	\$ (55,722)	\$ (63,737)	159%
		Actual Reserves on June 30, 2011	\$	122,193	
		Projected Reserves on June 30, 2012	\$	66,471	
		Projected Reserves on June 30, 2013	\$	2,734	

Municipal Golf Course

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Operations					
Operating Revenues					
Charges For Services					
Catering	\$ 7,916	\$ -	\$ -	\$ -	0%
Gratuities	2,034	-	-	-	0%
Golf Cart Rental	201,629	250,000	225,000	230,000	-8%
Concessions	15,652	-	-	-	0%
Alcohol Sales	33,056	-	-	-	0%
Season Passes	226,883	260,000	260,000	250,000	-4%
Green Fees	293,481	360,000	320,000	315,000	-13%
Total Charges For Services	\$ 780,651	\$ 870,000	\$ 805,000	\$ 795,000	-9%
Miscellaneous Revenue					
Interest on Investments	\$ 2,832	\$ 3,000	\$ 7,750	\$ 3,200	7%
Administrative Fees	18,276	51,639	51,639	53,614	4%
Gain/Loss On Sale Of Investments	(1,022)	-	-	-	0%
Building Rental	1,958	5,000	10,000	10,000	100%
Miscellaneous Revenue	2,719	-	-	-	0%
Total Miscellaneous	\$ 24,763	\$ 59,639	\$ 69,389	\$ 66,814	12%
Transfer In					
Transfer In- Loan Payoff	\$ -	\$ 478,794	\$ 478,794	\$ -	-100%
Total Transfer In	\$ -	\$ 478,794	\$ 478,794	\$ -	-100%
Total Operating Revenue	\$ 805,414	\$ 1,408,433	\$ 1,353,183	\$ 861,814	-39%
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 217,702	\$ 258,663	\$ 252,683	\$ 265,440	3%
Part Time	74,189	58,000	62,000	60,000	3%
Overtime	-	10,000	100	-	-100%
Total Salaries & Wages	\$ 291,891	\$ 326,663	\$ 314,783	\$ 325,440	0%
Other Pay					
Supplemental Pay	\$ 1,255	\$ -	\$ -	\$ -	0%
Disability Leave Buy-Back	2,796	3,467	2,200	3,467	0%
Accrued Leave Pay-off	-	5,500	5,500	-	-100%
Other Allowances	840	5,520	4,560	4,560	-17%
Total Other Pay	\$ 4,891	\$ 14,487	\$ 12,260	\$ 8,027	-45%
Benefits					
Health Insurance	\$ 33,951	\$ 47,121	\$ 47,121	\$ 57,941	23%
Other Insurance Benefits	1,826	2,195	2,196	2,289	4%
FICA/Medicare Tax	21,769	26,098	26,098	26,122	0%
Retirement Contributions	14,813	19,091	19,091	19,827	4%
Unemployment Compensation	10,655	7,000	5,000	7,000	0%
Workers' Compensation	5,387	9,519	9,519	15,047	58%
Total Benefits	\$ 88,401	\$ 111,024	\$ 109,025	\$ 128,226	15%
Total Personnel	\$ 385,183	\$ 452,174	\$ 436,068	\$ 461,693	2%

Municipal Golf Course

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Contractual Services					
Investment Fees	\$ 129	\$ 400	\$ 210	\$ -	-100%
Contractual Supervisors	98,914	110,000	100,000	110,000	0%
Water	43,671	40,000	60,000	60,000	50%
Energy - Electricity	42,150	30,000	35,000	40,000	33%
Energy - Natural Gas	2,546	3,000	3,500	3,500	17%
Equipment Repairs	900	-	-	-	0%
Maintenance Agreements	555	2,200	2,400	2,200	0%
Insurance & Bonds	4,048	7,153	7,153	5,997	-16%
Telecommunications	2,212	3,000	2,700	2,500	-17%
Advertising	2,380	2,000	1,750	3,000	50%
Travel & Training	1,742	5,000	4,500	5,000	0%
Interdepartmental Services	42,512	39,664	39,664	38,249	-4%
Admin/Mgmt Fees	112,193	35,060	35,060	36,062	3%
Other Contractual	13,183	10,900	11,000	11,000	1%
Association Dues	700	800	800	800	0%
Credit Card Service Charges	589	11,000	12,150	11,000	0%
Total Contractual Services	\$ 368,424	\$ 300,177	\$ 315,887	\$ 329,308	10%
Materials & Supplies					
Office Supplies	\$ 358	\$ 300	\$ 300	\$ 300	0%
Operating Supplies	14,233	1,000	750	1,000	0%
Other Materials & Supplies	1,722	-	-	-	0%
Safety Equipment/Supplies	261	400	400	400	0%
Golf Course Supplies	3,644	4,000	4,000	4,000	0%
Alcohol Supplies	9,911	-	-	-	0%
Concession Supplies	3,016	-	-	-	0%
Landscape Maintenance Supplies	40,435	49,000	45,000	49,000	0%
Irrigation Supplies	11,846	15,000	13,500	15,000	0%
Small Tools & Supplies	1,086	1,000	1,000	1,000	0%
Bulk Fuel	20,389	26,000	26,000	28,000	8%
Total Materials & Supplies	\$ 106,901	\$ 96,700	\$ 90,950	\$ 98,700	2%
Other Expenses					
Depreciation	\$ 138,000	\$ -	\$ -	\$ -	0%
Principal Payments/Debt Service	27,094	503,532	485,500	-	-100%
Interest Expense	22,124	11,500	11,500	-	-100%
Sales Tax	3,584	-	-	-	0%
Total Other Expenses	\$ 190,802	\$ 515,032	\$ 497,000	\$ -	-100%

Municipal Golf Course

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Capital - Replacement					
Improvements Other Than Buildings	\$ -	\$ -	\$ -	\$ 10,000	100%
Technologies	-	2,000	2,000	25,850	1193%
Light Equipment	113,040	67,000	67,000	-	-100%
Total Capital - Replacement	\$ 113,040	\$ 69,000	\$ 69,000	\$ 35,850	-48%
Total Capital	\$ 113,040	\$ 69,000	\$ 69,000	\$ 35,850	-48%
Total Expenses	\$ 1,164,350	\$ 1,433,083	\$ 1,408,905	\$ 925,551	-35%
Net Fund	\$ (358,936)	\$ (24,650)	\$ (55,722)	\$ (63,737)	159%

Casper Recreation Center

Mission: 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.

Goal: Recreation Center Revenue

Decrease the Recreation subsidy from the FY 2010 level by 15% by the end of FY 2016 (from \$605,258 to \$515,000).

Objectives:

Annual Pass Revenue - Rec Achieve annual pass revenue of \$65,000.

Number of Class Registrants - Rec Increase the number of registered class participants in recreation classes to 2,750.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Annual Pass Revenue - Rec	\$52,331	\$62,084	\$45,876	\$76,000	-6,456	-12.34%	\$65,000
Number of Class Registrants - Rec	1,982	2,952	1,766	2,750	-216	-10.90%	2,750
Number of Visits - Rec	147,010	204,779	149,051	200,000	2,041	1.39%	200,000

Highlights for FY 2013:

There is anticipated to be a decline in Recreation Passes revenue due to competition of other like facilities.

The Transfer In to subsidize operations has increased.

Casper Recreation Center

Income Statement (Budget Basis)

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Operating Activity					
Revenues					
Charges for Services	\$ 522,724	\$ 561,450	\$ 521,100	\$ 553,900	-1%
Total Revenues	522,724	561,450	521,100	553,900	-1%
Expenses					
Personnel Services	763,312	846,689	820,771	876,676	4%
Contractual	210,924	218,298	213,522	218,709	0%
Materials & Supplies	37,832	43,450	41,050	41,350	-5%
Promotional Expenses	157	200	225	200	0%
Debt Service & Interest	224	225	215	230	2%
Total Expenses	1,012,449	1,108,862	1,075,783	1,137,165	3%
Operating Income (Loss)	(489,725)	(547,412)	(554,683)	(583,265)	7%
Non-operating Activity					
Revenues					
Miscellaneous	107	-	368	-	0%
Transfers In	489,223	554,537	562,570	585,265	6%
Total Revenues	489,330	554,537	562,938	585,265	6%
Non-operating Income (Loss)	489,330	554,537	562,938	585,265	6%
Capital Activity					
Capital					
New Capital	9,989	7,125	8,255	2,000	-72%
Replacement Capital	-	-	-	-	0%
Total Uses	9,989	7,125	8,255	2,000	-72%
Capital Income (Loss)	(9,989)	(7,125)	(8,255)	(2,000)	-72%
Net Income (Loss)	\$ (10,384)	\$ -	\$ -	\$ (0)	100%

Casper Recreation Center

Casper Recreation Center Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Custodial Maintenance Worker I	1	1	1	1
Recreation Coordinator	2	2	2	2
Recreation Superintendent	1	1	1	1
Recreation Supervisor	2	2	2	2
Secretary II	1	1	1	1
Senior Custodial Maint Worker	1	1	1	1
Total	8	8	8	8
Part Time Employees (Budget)	\$ 277,278	\$ 230,910	\$ 278,586	\$ 279,486

Casper Recreation Center Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 522,724	\$ 561,450	\$ 521,100	\$ 553,900	-1%
Miscellaneous	107	-	368	-	0%
Transfers In	489,223	554,537	562,570	585,265	6%
Total Revenues	\$ 1,012,054	\$ 1,115,987	\$ 1,084,038	\$ 1,139,165	2%
Expenditures					
Personnel	\$ 763,312	\$ 846,689	\$ 820,771	\$ 876,676	4%
Contractual Services	210,924	218,298	213,522	218,709	0%
Materials & Supplies	37,832	43,450	41,050	41,350	-5%
Other	381	425	440	430	1%
Capital	9,989	7,125	8,255	2,000	-72%
Total Expenditures	\$ 1,022,438	\$ 1,115,987	\$ 1,084,038	\$ 1,139,165	2%
Net Casper Recreation Center Fund	\$ (10,384)	\$ -	\$ -	\$ (0)	100%
			Actual Reserves on June 30, 2011	\$ 107,959	
			Projected Reserves on June 30, 2012	\$ 107,959	
			Projected Reserves on June 30, 2013	\$ 107,959	

Casper Recreation Center

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Operations					
Operating Revenues					
Charges For Services					
Park User Fees	\$ 15,127	\$ 15,000	\$ 14,500	\$ 15,000	0%
Recreation Passes	62,232	76,000	60,000	65,000	-14%
Courts	4,286	5,000	2,500	-	-100%
Classes	246,115	275,000	263,000	275,000	0%
Locker Rental	5,994	5,600	5,500	5,600	0%
Room Rental	19,285	28,000	21,000	25,000	-11%
Towel Rental	1,789	1,600	1,700	1,700	6%
Equipment Fees	984	1,000	900	1,000	0%
League User Fees	46,006	33,000	35,000	40,000	21%
Pro Shop Sales	3,727	4,000	4,000	4,000	0%
Foundation Contribution	7,971	7,500	5,500	6,000	-20%
Concessions	6,930	8,000	9,000	9,000	13%
Ball Field User Fees	68,945	65,000	65,000	70,000	8%
Admissions	32,537	36,000	33,000	36,000	0%
Tennis Court User Fees	796	750	500	600	-20%
Total Charges For Services	\$ 522,724	\$ 561,450	\$ 521,100	\$ 553,900	-1%
Miscellaneous Revenue					
Interest on Investments	\$ 105	\$ -	\$ 342	\$ -	0%
Gain/Loss on Sale of Investments	2	-	26	-	0%
Total Miscellaneous	\$ 107	\$ -	\$ 368	\$ -	0%
Transfers					
Transfers In	\$ 489,223	\$ 554,537	\$ 562,570	\$ 585,265	6%
Total Transfers	\$ 489,223	\$ 554,537	\$ 562,570	\$ 585,265	6%
Total Operating Revenue	\$ 1,012,054	\$ 1,115,987	\$ 1,084,038	\$ 1,139,165	2%
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 377,651	\$ 397,234	\$ 397,234	\$ 414,502	4%
Part Time	230,910	278,586	258,800	279,486	0%
Overtime	742	1,000	1,050	1,000	0%
Total Salaries & Wages	\$ 609,303	\$ 676,820	\$ 657,084	\$ 694,988	3%
Other Pay					
Supplemental Pay					
Disability Leave Buy-Back	\$ 3,042	\$ 3,850	\$ 2,603	\$ 2,950	-23%
Other Allowances	4,560	4,560	4,560	4,560	0%
Total Other Pay	\$ 7,602	\$ 8,410	\$ 7,163	\$ 7,510	-11%

Casper Recreation Center

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Benefits					
Health Insurance	\$ 53,772	\$ 58,552	\$ 58,552	\$ 75,560	29%
Other Insurance Benefits	3,110	3,266	3,266	3,367	3%
FICA/Medicare Tax	45,753	52,424	52,129	53,739	3%
Retirement Contributions	25,912	28,595	21,562	30,073	5%
Unemployment Compensation	7,325	500	3,000	500	0%
Workers' Compensation	10,535	18,122	18,015	10,939	-40%
Total Benefits	\$ 146,407	\$ 161,459	\$ 156,524	\$ 174,178	8%
Total Personnel	\$ 763,312	\$ 846,689	\$ 820,771	\$ 876,676	4%
Contractual Services					
Water	\$ 16,099	\$ 16,000	\$ 16,000	\$ 16,000	0%
Office Equipment Repairs	344	700	842	1,050	50%
Maintenance Agreements	3,968	11,400	20,252	12,430	9%
Insurance & Bonds	11,726	11,698	11,698	13,262	13%
Energy - Electricity	48,879	55,000	49,000	53,000	-4%
Energy - Natural Gas	10,058	10,000	6,000	6,000	-40%
Telecommunications	4,657	5,010	5,010	5,100	2%
Postage/Shipping	1,478	1,750	1,500	1,500	-14%
Advertising	5,542	4,250	4,250	6,000	41%
Printing/Reproduction	15,499	16,000	14,500	15,900	-1%
Travel & Training	1,550	5,000	3,430	5,500	10%
Interdepartmental Services	46,811	39,071	39,071	40,132	3%
Admin/Mgmt Fees	31,921	33,319	33,319	33,960	2%
Other Contractual	11,435	8,000	7,500	7,700	-4%
Association Dues	957	1,100	1,150	1,175	7%
Total Contractual Services	\$ 210,924	\$ 218,298	\$ 213,522	\$ 218,709	0%
Materials & Supplies					
Office Supplies	\$ 3,421	\$ 4,250	\$ 4,000	\$ 3,750	-12%
Operating Supplies	14,639	18,500	17,400	17,500	-5%
Other Materials & Supplies	477	800	1,050	800	0%
Uniforms	1,159	1,900	1,600	1,600	-16%
Custodial Supplies	13,315	12,500	11,500	12,000	-4%
Photo Supplies	964	500	400	400	-20%
Resale Supplies	3,821	4,500	4,800	4,800	7%
Small Tools & Supplies	36	500	300	500	0%
Total Materials & Supplies	\$ 37,832	\$ 43,450	\$ 41,050	\$ 41,350	-5%
Other Expenses					
Promotional Expenses	\$ 157	\$ 200	\$ 225	\$ 200	0%
Sales Tax	224	225	215	230	2%
Total Other Expenses	\$ 381	\$ 425	\$ 440	\$ 430	1%
Capital - New					
Technologies	\$ 9,989	\$ 7,125	\$ 8,255	\$ 2,000	-72%
Total Capital - New	\$ 9,989	\$ 7,125	\$ 8,255	\$ 2,000	-72%
Total Capital	\$ 9,989	\$ 7,125	\$ 8,255	\$ 2,000	-72%
Total Expenses	\$ 1,022,438	\$ 1,115,987	\$ 1,084,038	\$ 1,139,165	2%
Net Fund	\$ (10,384)	\$ -	\$ -	\$ (0)	100%

Aquatics

Mission: 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.

Goal: Aquatics Revenue

Increase the gross revenue of Aquatics (both indoor and outdoor facilities) by 7% over FY 2010 levels by the end of FY 2016.

Objectives:

Annual Pass and Daily Admissions Revenue - Aquatics Receive \$307,500 of annual pass and daily admission revenue at all Aquatics facilities.

Lesson Fees - Aquatics Increase the aquatics lesson fees to \$114,500.

Number of Visits - Aquatics To record a minimum of 160,000 visits to all Aquatics facilities.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Annual Pass and Daily Admissions Revenue - Aquatics	\$206,071	\$293,879	\$216,334	\$306,500	10,262	4.98%	\$307,500
Lesson Fees - Aquatics	\$67,076	\$114,834	\$71,810	\$113,000	4,734	7.06%	\$114,500
Number of Visits - Aquatics	109,473	159,924	130,214	160,000	20,741	18.95%	160,000

Highlights for FY 2013:

Part time costs have been increased slightly to better reflect operation needs.

Aquatics

Income Statement (Budget Basis)

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Operating Activity					
Revenues					
Charges for Services	\$ 495,468	\$ 466,250	\$ 470,600	\$ 487,250	5%
Administration/Management Fees	-	-	-	17,497	100%
Miscellaneous Revenue	21,904	21,500	23,000	23,500	9%
Total Revenues	517,372	487,750	493,600	528,247	8%
Expenses					
Personnel Services	557,581	632,524	649,963	641,204	1%
Contractual	309,055	321,531	326,006	342,197	6%
Materials & Supplies	54,457	62,600	63,000	62,500	0%
Other	1,507	1,125	1,119	1,135	1%
Total Expenses	922,600	1,017,780	1,040,088	1,047,036	3%
Operating Income (Loss)	(405,228)	(530,030)	(546,488)	(518,789)	-2%
Non-operating Activity					
Revenues					
Interest	114	-	392	-	0%
Transfers In	406,486	534,880	551,479	521,389	-3%
Total Revenues	406,600	534,880	551,871	521,389	-3%
Non-operating Income (Loss)	406,600	534,880	551,871	521,389	-3%
Capital Activity					
Uses					
Capital - New	-	-	658	-	0%
Capital - Replacement	1,566	4,850	4,725	2,600	-46%
Total Uses	1,566	4,850	5,383	2,600	-46%
Capital Income (Loss)	(1,566)	(4,850)	(5,383)	(2,600)	-46%
Net Income (Loss)	\$ (194)	\$ -	\$ -	\$ (0)	100%

Aquatics

Aquatics Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Recreation Coordinator	1	1	1	1
Recreation Supervisor	1	1	1	1
Custodial Maintenance Worker I	1	-	1	1
Senior Custodial Maint Worker	1	1	1	1
Total	4	3	4	4
Part Time Employees (Budget)	\$ 335,814	\$ 353,378	\$ 344,682	\$ 355,000

Aquatics Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 495,468	\$ 466,250	\$ 470,600	\$ 487,250	5%
Miscellaneous	22,018	21,500	23,392	40,997	91%
Transfer In	406,486	534,880	551,479	521,389	-3%
Total Revenues	\$ 923,972	\$ 1,022,630	\$ 1,045,471	\$ 1,049,636	3%
Expenditures					
Personnel	\$ 557,581	\$ 632,524	\$ 649,963	\$ 641,204	1%
Contractual Services	309,055	321,531	326,006	342,197	6%
Materials & Supplies	54,457	62,600	63,000	62,500	0%
Other	1,507	1,125	1,119	1,135	1%
Capital	1,566	4,850	5,383	2,600	-46%
Total Expenditures	\$ 924,166	\$ 1,022,630	\$ 1,045,471	\$ 1,049,636	3%
Net Aquatics Fund	\$ (194)	\$ -	\$ -	\$ (0)	100%
	Actual Reserves on June 30, 2011	\$ -			
	Projected Reserves on June 30, 2012	\$ -			
	Projected Reserves on June 30, 2013	\$ (0)			

Aquatics

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Operations					
Charges For Services					
Daily Admissions	\$ 219,953	\$ 210,000	\$ 211,000	\$ 220,000	5%
Special Events - Admission	10,514	10,000	10,500	12,000	20%
Lesson Fees	114,424	113,000	111,500	114,500	1%
Season Passes	85,466	86,500	86,500	87,500	1%
Locker Rental	3,834	4,000	3,800	4,000	0%
Pool Rentals	44,226	27,250	31,500	32,000	17%
Building Rent - Party	10,519	10,000	10,000	11,000	10%
Pro Shop Sales	6,532	5,500	5,800	6,250	14%
Total Charges For Services	\$ 495,468	\$ 466,250	\$ 470,600	\$ 487,250	5%
Miscellaneous Revenue					
Concessions	\$ 21,904	\$ 21,500	\$ 23,000	\$ 23,500	9%
Administrative Fees	-	-	-	17,497	100%
Interest on Investments	114	-	392	-	0%
Total Miscellaneous Revenue	\$ 22,018	\$ 21,500	\$ 23,392	\$ 40,997	91%
Transfers					
Transfer In- Perpetual Care	\$ 156,486	\$ 254,880	\$ 271,479	\$ 241,389	-5%
Transfer In- 1% #13	250,000	-	-	-	0%
Transfer In- 1% #14	-	280,000	280,000	280,000	0%
Total Transfers	\$ 406,486	\$ 534,880	\$ 551,479	\$ 521,389	-3%
Total Operating Revenue	\$ 923,972	\$ 1,022,630	\$ 1,045,471	\$ 1,049,636	3%
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 124,224	\$ 173,523	\$ 167,714	\$ 176,289	2%
Part Time	353,378	344,682	366,150	355,000	3%
Overtime	431	2,000	1,200	2,000	0%
Total Salaries & Wages	\$ 478,033	\$ 520,205	\$ 535,064	\$ 533,289	3%
Other Pay					
Supplemental Pay					
Disability Leave Buy-Back	\$ 700	\$ 1,500	\$ 692	\$ 1,000	-33%
Accrued Leave Payoff	51	-	-	-	0%
Other Allowances	480	480	480	480	0%
Total Other Pay	\$ 1,231	\$ 1,980	\$ 1,172	\$ 1,480	-25%
Benefits					
Health Insurance	\$ 24,060	\$ 41,852	\$ 46,177	\$ 42,543	2%
Other Insurance Benefits	1,090	1,484	1,444	1,480	0%
FICA/Medicare Tax	35,902	39,945	39,508	40,909	2%
Retirement Contributions	8,597	12,490	12,049	12,663	1%
Workers' Compensation	8,668	14,568	14,549	8,840	-39%
Total Benefits	\$ 78,317	\$ 110,339	\$ 113,727	\$ 106,435	-4%
Total Personnel	\$ 557,581	\$ 632,524	\$ 649,963	\$ 641,204	1%

Aquatics

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Contractual Services					
Water	\$ 19,894	\$ 18,500	\$ 18,500	\$ 18,500	0%
Equipment Repairs	789	750	750	750	0%
Insurance & Bonds	12,838	9,096	9,096	12,159	34%
Energy - Electricity	64,337	62,250	61,250	62,500	0%
Energy - Natural Gas	88,068	95,175	107,000	109,000	15%
Telecommunications	3,600	3,000	3,150	3,400	13%
Postage & Shipping	206	300	300	300	0%
Advertising	4,492	11,000	9,000	11,000	0%
Travel & Training	3,380	4,500	3,000	4,500	0%
Interdepartmental Services	92,626	89,870	89,870	90,358	1%
Admin/Mgmt Fees	11,970	12,340	12,340	16,980	38%
Other Contractual	6,855	14,750	11,750	12,750	-14%
Total Contractual Services	\$ 309,055	\$ 321,531	\$ 326,006	\$ 342,197	6%
Materials & Supplies					
Office Supplies	\$ 1,976	\$ 1,300	\$ 1,300	\$ 1,300	0%
Operating Supplies	36,911	40,000	40,800	40,000	0%
Other Materials & Supplies	51	500	-	-	-100%
Uniforms	2,993	5,850	5,950	6,350	9%
Custodial Supplies	2,449	3,750	3,750	3,700	-1%
Photo Supplies	66	750	750	700	-7%
Safety Equipment/Supplies	1,096	1,500	1,500	1,500	0%
Resale Supplies	1,412	1,700	1,700	1,700	0%
Concession Supplies	7,503	7,250	7,250	7,250	0%
Total Materials & Supplies	\$ 54,457	\$ 62,600	\$ 63,000	\$ 62,500	0%
Other Expenses					
Sales Tax	\$ 1,507	\$ 1,125	\$ 1,119	\$ 1,135	1%
Total Other Expenses	\$ 1,507	\$ 1,125	\$ 1,119	\$ 1,135	1%
Capital					
Capital - New					
Technologies	\$ -	\$ -	\$ 658	\$ -	0%
Total Capital - New	\$ -	\$ -	\$ 658	\$ -	0%
Capital - Replacement					
Light Equipment	\$ 1,566	\$ 2,000	\$ 2,000	\$ 1,500	-25%
Technologies	-	2,850	2,725	1,100	-61%
Total Capital - Replacement	\$ 1,566	\$ 4,850	\$ 4,725	\$ 2,600	-46%
Total Capital	\$ 1,566	\$ 4,850	\$ 5,383	\$ 2,600	-46%
Total Expenses	\$ 924,166	\$ 1,022,630	\$ 1,045,471	\$ 1,049,636	3%
Net Fund	\$ (194)	\$ -	\$ -	\$ (0)	100%

Ice Arena

Mission: 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.

Goal: Ice Arena Revenue

Increase the annual gross revenue of the Ice Arena to \$300,000 by FY 2016.

Objectives:

- Class Revenue - Ice** Maintain ice skating lesson fee revenue of \$35,000.
- Concessions Revenue - Ice** Achieve concessions revenue to \$65,000.
- Number of Visits - Ice** Increase the total number of visits to 103,000.
- Pass and Daily Revenue - Ice** Achieve annual pass and daily admission revenue of \$41,000.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Class Revenue - Ice	\$33,412	\$34,259	\$35,437	\$35,000	2,025	6.06%	\$35,000
Concessions Revenue - Ice	\$54,293	\$58,750	\$56,049	\$67,000	1,755	3.23%	\$65,000
Number of Visits - Ice	91,426	98,529	86,619	103,000	-4,807	-5.26%	103,000
Pass and Daily Revenue - Ice	\$45,709	\$51,107	\$36,618	\$42,000	-9,092	-19.89%	\$41,000

Highlights for FY 2013:

Part time wages have been reduced slightly. However, increases in other costs not offset by growth in user fees have resulted in increased Transfer In subsidy.

Ice Arena

Income Statement (Budget Basis)

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Operating Activity					
Revenues					
Charges for Services	\$ 228,373	\$ 219,250	\$ 205,926	\$ 222,956	2%
Miscellaneous Revenue	60,589	68,700	59,700	66,700	-3%
Total Revenues	288,962	287,950	265,626	289,656	1%
Expenses					
Personnel Services	284,331	303,095	294,784	298,911	-1%
Contractual	142,222	127,551	121,105	142,066	11%
Materials & Supplies	41,872	40,474	40,344	44,100	9%
Other	2,939	2,450	2,200	2,400	-2%
Total Expenses	471,364	473,570	458,433	487,477	3%
Operating Income (Loss)	(182,402)	(185,620)	(192,807)	(197,821)	7%
Non-operating Activity					
Revenues					
Transfers	178,046	189,467	196,139	199,621	5%
Interest on Investments	107	-	368	-	0%
Total Revenues	178,153	189,467	196,507	199,621	5%
Non-operating Income (Loss)	178,153	189,467	196,507	199,621	5%
Capital Activity					
Uses					
Replacement Capital	1,027	3,847	3,700	1,800	-53%
Total Uses	1,027	3,847	3,700	1,800	-53%
Capital Income (Loss)	(1,027)	(3,847)	(3,700)	(1,800)	-53%
Net Income (Loss)	\$ (5,276)	\$ -	\$ -	\$ 0	100%

Ice Arena

Ice Arena Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Recreation Coordinator	1	1	1	1
Recreation Supervisor	1	1	1	1
Senior Custodial Maint Worker	1	1	1	1
Total	3	3	3	3
Part Time Employees (Budget)		\$ 94,034	\$ 95,000	\$ 86,500

Ice Arena Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 228,373	\$ 219,250	\$ 205,926	\$ 222,956	2%
Miscellaneous	60,696	68,700	60,068	66,700	-3%
Transfer In	178,046	189,467	196,139	199,621	5%
Total Revenues	\$ 467,115	\$ 477,417	\$ 462,133	\$ 489,277	2%
Expenditures					
Personnel	\$ 284,331	\$ 303,095	\$ 294,784	\$ 298,911	-1%
Contractual Services	142,222	127,551	121,105	142,066	11%
Materials & Supplies	41,872	40,474	40,344	44,100	9%
Other	2,939	2,450	2,200	2,400	-2%
Capital	1,027	3,847	3,700	1,800	-53%
Total Expenditures	\$ 472,391	\$ 477,417	\$ 462,133	\$ 489,277	2%
Net Ice Arena Fund	\$ (5,276)	\$ -	\$ -	\$ 0	100%
				Actual Reserves on June 30, 2011	\$ 22,003
				Projected Reserves on June 30, 2012	\$ 22,003
				Projected Reserves on June 30, 2013	\$ 22,003

Ice Arena

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Operations					
Operating Revenues					
Charges For Services					
Daily Admissions	\$ 30,131	\$ 30,000	\$ 30,000	\$ 34,000	13%
Special Events Admissions	5,925	6,000	1,000	3,000	-50%
Group User Fees	106,188	104,000	104,000	106,000	2%
School Group Instructions	3,363	4,500	4,000	4,500	0%
Season Passes	15,050	6,000	5,500	7,000	17%
Skating Classes	34,259	35,000	34,000	35,000	0%
Locker Rental	1,064	1,500	700	1,250	-17%
Party Rentals	16,981	17,000	10,500	15,000	-12%
Skate Rentals	10,067	10,000	10,750	11,706	17%
Service Fees	5,255	5,250	5,250	5,500	5%
Other Charges	90	-	226	-	0%
Total Charges For Services	\$ 228,373	\$ 219,250	\$ 205,926	\$ 222,956	2%
Miscellaneous Revenue					
Concessions	\$ 58,777	\$ 67,000	\$ 58,000	\$ 65,000	-3%
Interest on Investments	107	-	368	-	0%
Pro Shop Sales	1,812	1,700	1,700	1,700	0%
Total Miscellaneous	\$ 60,696	\$ 68,700	\$ 60,068	\$ 66,700	-3%
Transfers					
Transfers In	\$ 178,046	\$ 189,467	\$ 196,139	\$ 199,621	5%
Total Transfers In	\$ 178,046	\$ 189,467	\$ 196,139	\$ 199,621	5%
Total Operating Revenue	\$ 467,115	\$ 477,417	\$ 462,133	\$ 489,277	2%
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 132,965	\$ 140,879	\$ 140,879	\$ 149,410	6%
Part Time	94,034	95,000	86,500	86,500	-9%
Overtime	141	750	125	750	0%
Total Salaries & Wages	\$ 227,140	\$ 236,629	\$ 227,504	\$ 236,660	0%
Other Pay					
Supplemental Pay					
Disability Leave Buy-Back	\$ -	\$ -	\$ 814	\$ 1,000	100%
Other Allowances	480	480	480	480	0%
Total Other Pay	\$ 480	\$ 480	\$ 1,294	\$ 1,480	208%
Benefits					
Health Insurance	\$ 25,512	\$ 29,972	\$ 29,972	\$ 26,264	-12%
Other Insurance Benefits	1,166	1,180	1,180	1,230	4%
FICA/Medicare Tax	16,785	18,137	18,137	18,218	0%
Retirement Contributions	9,114	10,082	10,082	10,779	7%
Workers' Compensation	4,134	6,615	6,615	4,280	-35%
Total Benefits	\$ 56,711	\$ 65,986	\$ 65,986	\$ 60,771	-8%
Total Personnel	\$ 284,331	\$ 303,095	\$ 294,784	\$ 298,911	-1%

Ice Arena

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Contractual Services					
Water	\$ 7,461	\$ 7,500	\$ 6,500	\$ 7,500	0%
Energy - Electricity	59,230	46,000	46,000	46,000	0%
Energy - Natural Gas	11,823	10,000	10,000	10,000	0%
Equipment Repairs	545	2,500	500	750	-70%
Insurance & Bonds	5,157	4,833	4,833	5,309	10%
Telecommunications	893	950	1,000	1,000	5%
Advertising	5,369	5,000	3,500	5,000	0%
Promotional Expenses	624	700	500	500	-29%
Travel & Training	-	1,800	500	1,800	0%
Interdepartmental Services	34,638	30,928	30,928	29,275	-5%
Admin/Mgmt Fees	11,970	12,340	12,340	30,232	145%
Other Contractual	4,316	4,500	4,000	4,000	-11%
Association Dues	196	500	504	700	40%
Total Contractual Services	\$ 142,222	\$ 127,551	\$ 121,105	\$ 142,066	11%
Materials & Supplies					
Office Supplies	\$ 1,728	\$ 1,500	\$ 1,100	\$ 1,500	0%
Operating Supplies	9,868	9,000	10,000	13,000	44%
Other Materials & Supplies	3,544	2,500	2,500	2,500	0%
Uniforms	779	1,150	1,070	1,450	26%
Custodial Supplies	2,861	3,500	3,000	3,000	-14%
Photo Supplies	-	250	100	150	-40%
Concession Supplies	23,092	22,574	22,574	22,500	0%
Total Materials & Supplies	\$ 41,872	\$ 40,474	\$ 40,344	\$ 44,100	9%
Other Expenses					
Sales Tax	\$ 2,926	\$ 2,450	\$ 2,200	\$ 2,400	-2%
Bad Debt Expense	13	-	-	-	0%
Total Other Expenses	\$ 2,939	\$ 2,450	\$ 2,200	\$ 2,400	-2%
Capital - Replacement					
Technologies	\$ 1,027	\$ 3,847	\$ 3,700	\$ 1,800	-53%
Total Capital - Replacement	\$ 1,027	\$ 3,847	\$ 3,700	\$ 1,800	-53%
Total Capital	\$ 1,027	\$ 3,847	\$ 3,700	\$ 1,800	-53%
Total Expenses	\$ 472,391	\$ 477,417	\$ 462,133	\$ 489,277	2%
Net Fund	\$ (5,276)	\$ -	\$ -	\$ 0	100%

Hogadon Ski Area

Mission: 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.

Goal: Hogadon Revenue

Increase the gross revenue at the Hogadon Ski Area.

Objectives:

Class Participation - Hogadon To achieve 270 "Learn to Ski" and "Learn to Snowboard" participants.

Lift Ticket Revenue To achieve \$194,000 in lift ticket revenue.

Season Passes - Hogadon To achieve \$280,000 in revenue from the sale of season passes.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Class Participation - Hogadon	252	252	430	270	178	70.63%	400
Lift Ticket Revenue	\$154,209	\$156,156	\$191,781	\$190,500	37,572	24.36%	\$194,000
Season Passes - Hogadon	\$255,986	\$255,986	\$131,571	\$226,305	-124,415	-48.60%	\$280,000

Highlights for FY 2013:

Another weather dependent operation, the financial results of Hogadon operations are budgeted to maintain the current level of subsidy. Included in the proposed budget is \$75,000 for a master design plan of the facilities. The one-time expenditure for the master plan, along with the necessary replacement of the Yellow Chair Lift wire rope expended in FY 2012, will significantly deplete this fund's reserves.

Hogadon Ski Area

Income Statement (Budget Basis)

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 453,911	\$ 527,850	\$ 500,700	\$ 492,250	-7%
Total Revenues	453,911	527,850	500,700	492,250	-7%
Expenses					
Personnel Services	346,038	343,802	351,851	347,734	1%
Contractual	322,786	315,706	337,816	412,089	31%
Materials & Supplies	66,778	70,850	47,950	45,500	-36%
Depreciation	-	-	-	-	0%
Sales Tax	2,403	2,600	-	-	-100%
Total Expenses	738,005	732,958	737,617	805,323	10%
Operating Income (Loss)	(284,094)	(205,108)	(236,917)	(313,073)	53%
<u>Non-operating Activity</u>					
Revenues					
Interest	6,076	5,000	5,550	3,000	-40%
Gain/Loss on Sale of Investments	(2,239)	-	(2,450)	-	0%
Building Rent	1,200	1,000	5,000	10,000	900%
Transfer In	217,196	218,608	218,608	225,651	3%
Total Revenues	222,233	224,608	226,708	238,651	6%
Non-operating Income (Loss)	222,233	224,608	226,708	238,651	6%
<u>Capital Activity</u>					
Uses					
New Capital	-	43,500	43,000	-	-100%
Replacement Capital	30,933	20,500	169,600	30,500	49%
Total Uses	30,933	64,000	212,600	30,500	-52%
Capital Income (Loss)	(30,933)	(64,000)	(212,600)	(30,500)	-52%
Net Income (Loss)	\$ (92,794)	\$ (44,500)	\$ (222,809)	\$ (104,922)	136%

Hogadon Ski Area

Hogadon Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Ski Area Manager	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
Total	4	4	4	4
Part Time Employees (Budget)	\$ 66,856	\$ 58,692	\$ 43,986	\$ 40,584

Hogadon Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 453,911	\$ 527,850	\$ 500,700	\$ 492,250	-7%
Miscellaneous	5,037	6,000	8,100	13,000	117%
Transfer In	217,196	218,608	218,608	225,651	3%
Total Revenues	\$ 676,144	\$ 752,458	\$ 727,408	\$ 730,901	-3%
Expenditures					
Personnel	\$ 346,038	\$ 343,802	\$ 351,851	\$ 347,734	1%
Contractual Services	322,786	315,706	337,816	412,089	31%
Materials & Supplies	66,778	70,850	47,950	45,500	-36%
Other	2,403	2,600	-	-	-100%
Capital	30,933	64,000	212,600	30,500	-52%
Total Expenditures	\$ 768,938	\$ 796,958	\$ 950,217	\$ 835,823	5%
Net Hogadon Fund	\$ (92,794)	\$ (44,500)	\$ (222,809)	\$ (104,922)	136%
			Actual Reserves on June 30, 2011	\$ 341,255	
			Projected Reserves on June 30, 2012	\$ 118,446	
			Projected Reserves on June 30, 2013	\$ 13,524	

Hogadon Ski Area

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Operations					
Operating Revenues					
Charges for Services					
Catering	\$ 1,453	\$ 3,000	\$ -	\$ -	-100%
Lift Tickets - Half Day	34,624	55,000	60,000	60,000	9%
Lift Tickets - Adult	53,352	60,000	60,000	55,000	-8%
Lift Tickets - Student	20,272	32,000	32,000	33,000	3%
Lift Tickets - Child	16,651	25,000	20,000	20,000	-20%
Lift Tickets - POMA	5,514	6,000	6,000	6,000	0%
Group User Fees	15,977	28,000	20,000	20,000	-29%
Ski School	3,519	4,600	4,000	5,000	9%
Season Passes	241,132	250,000	285,000	280,000	12%
Ski Rentals	10,125	11,250	11,500	11,250	0%
Concessions	49,003	52,000	-	-	-100%
Other Charges	2,289	1,000	2,200	2,000	100%
Total Charges For Services	\$ 453,911	\$ 527,850	\$ 500,700	\$ 492,250	-7%
Miscellaneous Revenue					
Building Rent	\$ 1,200	\$ 1,000	\$ 5,000	\$ 10,000	900%
Interest Income	6,076	5,000	5,550	3,000	-40%
Gain/Loss on Sale of Investments	(2,239)	-	(2,450)	-	0%
Total Miscellaneous	\$ 5,037	\$ 6,000	\$ 8,100	\$ 13,000	117%
Transfers					
Transfer In	\$ 217,196	\$ 218,608	\$ 218,608	\$ 225,651	3%
Total Transfers	\$ 217,196	\$ 218,608	\$ 218,608	\$ 225,651	3%
Total Operating Revenue	\$ 676,144	\$ 752,458	\$ 727,408	\$ 730,901	-3%
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 207,163	\$ 214,224	\$ 214,224	\$ 207,251	-3%
Part Time	58,692	43,986	44,750	40,584	-8%
Overtime	4,170	4,750	12,250	10,750	126%
Total Salaries & Wages	\$ 270,025	\$ 262,960	\$ 271,224	\$ 258,585	-2%
Other Pay					
Supplemental Pay					
Disability Leave Buy-Back	\$ 3,905	\$ 4,000	\$ 4,147	\$ 4,500	13%
Other Allowances	480	480	480	480	0%
Total Other Pay	\$ 4,385	\$ 4,480	\$ 4,627	\$ 4,980	11%
Benefits					
Health Insurance	\$ 29,712	\$ 28,580	\$ 28,580	\$ 38,890	36%
Other Insurance Benefits	1,704	1,855	1,855	1,782	-4%
FICA/Medicare Tax	20,391	20,458	20,210	20,923	2%
Retirement Contributions	14,415	15,856	15,856	15,237	-4%
Unemployment Compensation	421	2,150	2,150	2,150	0%
Workers' Compensation	4,985	7,463	7,349	5,187	-30%
Total Benefits	\$ 71,628	\$ 76,362	\$ 76,000	\$ 84,169	10%
Total Personnel	\$ 346,038	\$ 343,802	\$ 351,851	\$ 347,734	1%

Hogadon Ski Area

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Contractual Services					
Investment Fees	\$ 281	\$ 300	\$ 310	\$ 200	-33%
Other Professional Services	1,817	2,000	1,500	2,000	0%
Refuse Collection	1,826	1,100	1,000	1,100	0%
Energy - Electricity	45,527	52,500	56,500	53,000	1%
Energy - Natural Gas	14,990	11,000	11,200	11,000	0%
Equipment Repairs	3,365	5,600	9,500	6,000	7%
Water System Repairs	-	400	-	500	25%
Maintenance Agreements	545	600	-	-	-100%
Insurance & Bonds	29,748	30,044	30,044	20,648	-31%
Telecommunications	3,717	3,500	4,100	3,500	0%
Advertising	21,071	25,000	25,000	25,000	0%
Printing/Reproduction	349	2,500	3,500	3,000	20%
Travel & Training	4,645	8,000	8,000	6,500	-19%
Interdepartmental Services	57,183	75,877	75,877	64,884	-14%
Admin/Mgmt Fees	118,225	82,585	82,585	114,257	38%
Other Contractual	19,142	7,860	21,750	94,000	1096%
Association Dues	-	400	450	500	25%
Credit Card Service Charges	355	6,440	6,500	6,000	-7%
Total Contractual Services	\$ 322,786	\$ 315,706	\$ 337,816	\$ 412,089	31%
Materials & Supplies					
Office Supplies	\$ 2,036	\$ 2,000	\$ 2,000	\$ 2,000	0%
Operational & Other Supplies	8,554	8,000	7,700	8,000	0%
Uniforms	1,217	2,100	3,100	2,500	19%
Custodial Supplies	474	500	400	500	0%
Safety Equipment/Supplies	137	750	1,250	1,000	33%
Concession Supplies	31,634	26,000	750	-	-100%
Small Tools & Supplies	2,061	4,000	3,750	4,000	0%
Bulk Fuel	20,665	27,500	29,000	27,500	0%
Total Materials & Supplies	\$ 66,778	\$ 70,850	\$ 47,950	\$ 45,500	-36%
Other Expenses					
Depreciation					
Bad Debt Expense					
Sales Tax	\$ 2,403	\$ 2,600	\$ -	\$ -	-100%
Total Other Expenses	\$ 2,403	\$ 2,600	\$ -	\$ -	-100%
Capital					
Capital - New					
Technologies	\$ -	\$ 43,500	\$ 43,000	\$ -	-100%
Total Capital - New	\$ -	\$ 43,500	\$ 43,000	\$ -	-100%
Capital - Replacement					
Improve Other Than Buildings	\$ -	\$ 9,000	\$ 159,000	\$ 7,000	-22%
Light Equipment	9,897	10,000	9,100	20,500	105%
Technologies	21,036	1,500	1,500	3,000	100%
Total Capital - Replacement	\$ 30,933	\$ 20,500	\$ 169,600	\$ 30,500	49%
Total Capital	\$ 30,933	\$ 64,000	\$ 212,600	\$ 30,500	-52%
Total Expenses	\$ 768,938	\$ 796,958	\$ 950,217	\$ 835,823	5%
Net Fund	\$ (92,794)	\$ (44,500)	\$ (222,809)	\$ (104,922)	136%

Other Enterprise Funds

Parking Lots

LifeSteps Campus

Parking Lots Fund

Parking Fund Highlights

Capital for FY 2013 includes \$10,000 for electrical repairs and lighting. Rocky Mountain Power energy efficiency incentives will be pursued for the lighting replacements.

Parking Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 4,159	\$ 4,500	\$ 6,000	\$ 6,000	33%
Miscellaneous	19,748	26,500	21,548	22,500	-15%
Total Revenues	\$ 23,907	\$ 31,000	\$ 27,548	\$ 28,500	-8%
Expenditures					
Contractual Services	\$ 16,757	\$ 5,325	\$ 7,781	\$ 7,925	49%
Other	18,000	18,000	18,000	18,000	0%
Capital	10,771	16,000	7,540	10,000	-38%
Total Expenditures	\$ 45,528	\$ 39,325	\$ 33,321	\$ 35,925	-9%
Net Parking Fund	\$ (21,621)	\$ (8,325)	\$ (5,773)	\$ (7,425)	-11%
			Actual Reserves on June 30, 2011	\$ 520,953	
			Projected Reserves on June 30, 2012	\$ 533,180	
			Projected Reserves on June 30, 2013	\$ 543,755	

Parking Lots Fund

Income Statement (Budget Basis)

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 4,159	\$ 4,500	\$ 6,000	\$ 6,000	33%
Miscellaneous Revenue	14,829	16,500	16,500	16,500	0%
Total Revenues	18,988	21,000	22,500	22,500	7%
Expenses					
Contractual	16,757	5,325	7,781	7,925	49%
Depreciation	18,000	18,000	18,000	18,000	0%
Total Expenses	34,757	23,325	25,781	25,925	11%
Operating Income (Loss)	(15,769)	(2,325)	(3,281)	(3,425)	47%
<u>Non-operating Activity</u>					
Revenues					
Gain/Loss on Sale of Investments	(2,783)	-	(952)	-	0%
Interest	7,702	10,000	6,000	6,000	-40%
Total Revenues	4,919	10,000	5,048	6,000	-40%
Non-operating Income (Loss)	4,919	10,000	5,048	6,000	-40%
<u>Capital Activity</u>					
Uses					
Capital	10,771	16,000	7,540	10,000	-38%
Total Uses	10,771	16,000	7,540	10,000	-38%
Capital Income (Loss)	(10,771)	(16,000)	(7,540)	(10,000)	-38%
Net Income (Loss)	\$ (21,621)	\$ (8,325)	\$ (5,773)	\$ (7,425)	-11%

Parking Lots Fund

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges For Services					
Parking Permits	\$ 4,159	\$ 4,500	\$ 6,000	\$ 6,000	33%
Total Charges For Services	\$ 4,159	\$ 4,500	\$ 6,000	\$ 6,000	33%
Miscellaneous Revenue					
Rent/Profit -Chamber Of Commerce	\$ 14,829	\$ 16,500	\$ 16,500	\$ 16,500	0%
Interest Income	7,702	10,000	6,000	6,000	-40%
Gain/ Loss on Sale of Invest	(2,783)	-	(952)	-	0%
Total Miscellaneous	\$ 19,748	\$ 26,500	\$ 21,548	\$ 22,500	-15%
Total Revenue	\$ 23,907	\$ 31,000	\$ 27,548	\$ 28,500	-8%
Expenses					
Contractual Services					
Investment Fees	\$ 349	\$ 400	\$ 400	\$ 400	0%
Insurance & Bonds	11,608	-	-	-	0%
Energy - Electricity	1,936	2,000	2,506	2,600	30%
Interdepartmental Services	525	525	525	525	0%
Other Contractual	2,339	2,400	4,350	4,400	83%
Total Contractual Services	\$ 16,757	\$ 5,325	\$ 7,781	\$ 7,925	49%
Other Expenses					
Depreciation	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	0%
Total Other Expenses	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	0%
Total Operating Expenses	\$ 34,757	\$ 23,325	\$ 25,781	\$ 25,925	11%
Operating Income (Loss)	\$ (10,850)	\$ 7,675	\$ 1,767	\$ 2,575	-66%
Capital - Replacement					
Improve Other Than Buildings	\$ 10,771	\$ 16,000	\$ 7,540	\$ 10,000	-38%
Total Capital - Replacement	\$ 10,771	\$ 16,000	\$ 7,540	\$ 10,000	-38%
Total Expenses	\$ 45,528	\$ 39,325	\$ 33,321	\$ 35,925	-9%
Net Fund	\$ (21,621)	\$ (8,325)	\$ (5,773)	\$ (7,425)	-11%

LifeSteps Campus

LifeSteps Campus Highlights

This fund was eliminated during FY 2012 due to the transfer of responsibilities to Community Action Partnership.

LifeSteps Campus Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 175,055	\$ -	\$ 59,503	\$ -	0%
Transfer In	29,782	-	9,664	-	0%
Total Revenues	\$ 204,837	\$ -	\$ 69,167	\$ -	0%
Expenditures					
Contractual Services	\$ 186,285	\$ 7,955	\$ 69,167	\$ -	-100%
Materials and Supplies	3,886	-	219	-	0%
Capital	6,120	-	-	-	0%
Total Expenditures	\$ 196,291	\$ 7,955	\$ 69,386	\$ -	-100%
Net LifeSteps Campus Fund	\$ 8,546	\$ (7,955)	\$ (219)	\$ -	-100%
			Actual Reserves on June 30, 2011	\$ -	
			Projected Reserves on June 30, 2012	\$ -	
			Projected Reserves on June 30, 2013	\$ -	

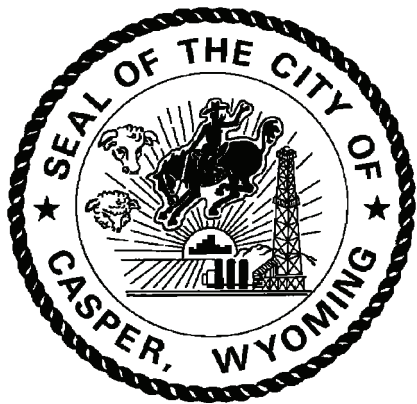
LifeSteps Campus

Income Statement (Budget Basis)

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
<u>Operating Activity</u>					
Expenses					
Contractual	\$ 186,285	\$ 7,955	\$ 69,167	\$ -	-100%
Materials and Supplies	3,886	-	219	-	0%
Total Expenses	190,171	7,955	69,386	-	-100%
Operating Income (Loss)	(190,171)	(7,955)	(69,386)	-	-100%
<u>Non-operating Activity</u>					
Revenues					
Building Rent	152,315	-	36,249	-	0%
Leases	22,740	-	23,254	-	0%
Transfer In	29,782	-	9,664	-	0%
Total Revenues	204,837	-	69,167	-	0%
Non-operating Income (Loss)	204,837	-	69,167	-	0%
<u>Capital Activity</u>					
Uses					
Replacement Capital	6,120	-	-	-	0%
Total Uses	6,120	-	-	-	0%
Capital Income (Loss)	(6,120)	-	-	-	0%
Net Income (Loss)	\$ 8,546	\$ (7,955)	\$ (219)	\$ -	-100%

LifeSteps Campus

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Service					
Building Rental	\$ 152,315	\$ -	\$ 36,249	\$ -	0%
Leases	\$ 22,740	\$ -	\$ 23,254	\$ -	0%
Total Charges for Service	\$ 175,055	\$ -	\$ 59,503	\$ -	0%
Transfers					
Transfers In	\$ 29,782	\$ -	\$ 9,664	\$ -	0%
Total Transfers	\$ 29,782	\$ -	\$ 9,664	\$ -	0%
Total Revenue	\$ 204,837	\$ -	\$ 69,167	\$ -	0%
Expenses					
Contractual Services					
Water	\$ 27,389	\$ -	\$ 16,000	\$ -	0%
Energy - Electricity	22,669	-	15,947	-	0%
Energy - Natural Gas	25,994	-	6,508	-	0%
Maintenance Agreements	15,366	5,465	9,566	-	-100%
Insurance & Bonds	4,960	-	-	-	0%
Admin/Mgmt Fees	35,518	-	-	-	0%
Other Contractual	54,379	2,490	21,146	-	-100%
Alarm	10	-	-	-	0%
Total Contractual Services	\$ 186,285	\$ 7,955	\$ 69,167	\$ -	-100%
Materials and Supplies					
Small Tools and Supplies	\$ 3,886	\$ -	\$ 219	\$ -	0%
Total Materials and Supplies	\$ 3,886	\$ -	\$ 219	\$ -	0%
Capital - Replacement					
Improvements Other Than Bldgs	\$ 6,120	\$ -	\$ -	\$ -	0%
Total Capital - Replacement	\$ 6,120	\$ -	\$ -	\$ -	0%
Total Capital	\$ 6,120	\$ -	\$ -	\$ -	0%
Total Expenses	\$ 196,291	\$ 7,955	\$ 69,386	\$ -	-100%
Net Fund	\$ 8,546	\$ (7,955)	\$ (219)	\$ -	-100%



Special Revenue Funds

Weed & Pest

Transit Services

Community Development
Block Grant

Police Grants Special

Fire Assistance

Redevelopment Loan
Revolving Land

Metropolitan Planning Organization

Special Revenue Funds

Special Revenue Funds Summary by Category

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Taxes	\$ 442,033	\$ 510,000	\$ 460,000	\$ 500,000	-2%
Miscellaneous	277,040	494,274	240,763	461,347	-7%
Transfers In	549,779	846,007	692,671	706,555	-16%
Grants	2,774,558	3,113,729	2,886,783	3,110,968	0%
Total Revenues	\$ 4,043,410	\$ 4,964,010	\$ 4,280,217	\$ 4,778,870	-4%
Expenditures					
Personnel	\$ 606,341	\$ 625,461	\$ 563,013	\$ 573,101	-8%
Contractual Services	1,476,255	1,678,521	1,639,333	1,858,786	11%
Materials and Supplies	128,596	183,026	143,838	189,600	4%
Other	1,054,013	2,166,490	1,053,231	2,110,088	-3%
Capital	666,820	2,703,250	2,114,254	1,301,963	-52%
Transfers Out	-	-	-	-	
Total Expenditures	\$ 3,932,025	\$ 7,356,748	\$ 5,513,669	\$ 6,033,538	-18%
Net All Special Revenue Funds	\$ 111,385	\$ (2,392,738)	\$ (1,233,452)	\$ (1,254,668)	-48%

Special Revenue Funds

Special Revenue Summary by Fund					
	FY 2011	FY 2012	FY 2012	FY 2013	% ▲
	ACTUAL	REVISED	ESTIMATE	ADOPTED	
Weed & Pest					
Revenues	\$ 442,033	\$ 510,000	\$ 460,000	\$ 500,000	-2%
Expenditures	431,520	722,502	719,471	671,203	-7%
Net	10,513	(212,502)	(259,471)	(171,203)	
Transit Fund					
Revenues	1,142,578	1,839,029	1,500,418	1,472,481	-20%
Expenditures	1,122,446	1,650,419	1,500,418	1,472,481	-11%
Net	20,132	188,610	-	-	
Community Development Block Grant					
Revenues	584,369	637,170	288,475	346,617	-46%
Expenditures	542,352	718,427	298,423	346,617	-52%
Net	42,017	(81,257)	(9,948)	(0)	
Police Grants					
Revenues	948,501	217,176	841,808	269,363	24%
Expenditures	944,390	216,176	832,232	270,363	25%
Net	4,111	1,000	9,576	(1,000)	
Special Fire Assistance Fund					
Revenues	93,946	110,000	110,000	110,000	0%
Expenditures	95,074	130,000	110,000	110,000	-15%
Net	(1,128)	(20,000)	-	-	
Redevelopment Loan					
Revenues	61,186	315,150	65,959	319,809	1%
Expenditures	50,155	305,007	54,318	308,224	1%
Net	11,031	10,143	11,641	11,585	
Revolving Land Fund					
Revenues	8,872	10,046	7,450	7,450	-26%
Expenditures	1,630	2,121,500	992,700	1,101,500	-48%
Net	7,242	(2,111,454)	(985,250)	(1,094,050)	
Metropolitan Planning Organization					
Revenues	761,925	1,325,439	1,006,107	1,753,150	32%
Expenditures	744,458	1,492,717	1,006,107	1,753,150	17%
Net	17,467	(167,278)	-	0	
Revenues- All Special Revenue	4,043,410	4,964,010	4,280,217	4,778,870	-4%
Expenditures- All Special Revenue	3,932,025	7,356,748	5,513,669	6,033,538	-18%
Net All Special Revenue	\$ 111,385	\$ (2,392,738)	\$ (1,233,452)	\$ (1,254,668)	

Weed & Pest Control

Weed & Pest Control Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Municipal Service Worker II	2	2	2	2
Parks Crew Supervisor	-	1	1	1
Total	2	3	3	3
Part Time Employees (Budget)	\$ 9,836	\$ 8,674	\$ 12,000	\$ 12,000

Weed & Pest Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Taxes	\$ 442,033	\$ 510,000	\$ 460,000	\$ 500,000	-2%
Miscellaneous	-	-	-	-	0%
Total Revenues	\$ 442,033	\$ 510,000	\$ 460,000	\$ 500,000	-2%
Expenditures					
Personnel	\$ 163,362	\$ 232,183	\$ 222,652	\$ 233,370	1%
Contractual Services	216,452	232,319	217,819	289,833	25%
Materials & Supplies	40,816	78,000	55,000	88,000	13%
Capital	10,890	180,000	224,000	60,000	-67%
Total Expenditures	\$ 431,520	\$ 722,502	\$ 719,471	\$ 671,203	-7%
Net All Weed & Pest Fund	\$ 10,513	\$ (212,502)	\$ (259,471)	\$ (171,203)	-19%
				Actual Reserves on June 30, 2011	\$ 435,033
				Projected Reserves on June 30, 2012	\$ 175,562
				Projected Reserves on June 30, 2013	\$ 4,359

Weed & Pest Control

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Taxes					
Property Taxes	\$ 442,033	\$ 510,000	\$ 460,000	\$ 500,000	-2%
Total Taxes	\$ 442,033	\$ 510,000	\$ 460,000	\$ 500,000	-2%
Total Revenue	\$ 442,033	\$ 510,000	\$ 460,000	\$ 500,000	-2%
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 97,139	\$ 147,164	\$ 142,664	\$ 153,010	4%
Part Time	8,674	12,000	10,000	12,000	0%
Overtime	132	1,000	1,000	1,000	0%
Total Salaries & Wages	\$ 105,945	\$ 160,164	\$ 153,664	\$ 166,010	4%
Other Pay					
Supplemental Pay					
Disability Leave Buy-Back	\$ 1,456	\$ 1,500	\$ 1,289	\$ 1,500	0%
Other Allowances	360	480	480	480	0%
Total Other Pay	\$ 1,816	\$ 1,980	\$ 1,769	\$ 1,980	0%
Benefits					
Health Insurance	\$ 38,268	\$ 40,547	\$ 40,547	\$ 32,137	-21%
Other Insurance Benefits	771	1,249	1,249	1,260	1%
FICA/Medicare Tax	7,549	12,450	9,630	12,898	4%
Retirement Contributions	6,825	10,657	10,657	11,073	4%
Workers' Compensation	1,959	4,541	4,541	7,417	63%
Clothing Allowance	229	595	595	595	0%
Total Benefits	\$ 55,601	\$ 70,039	\$ 67,219	\$ 65,380	-7%
Total Personnel	\$ 163,362	\$ 232,183	\$ 222,652	\$ 233,370	1%
Contractual Services					
Water	\$ -	\$ -	\$ 100	\$ 100	100%
Insurance & Bonds	1,660	2,528	2,528	4,807	90%
Travel & Training	282	500	900	1,500	200%
Interdepartmental Services	65,890	64,291	64,291	183,426	185%
Admin/Mgmt Fees	65,000	65,000	65,000	-	-100%
Other Contractual	83,620	100,000	85,000	100,000	0%
Total Contractual Services	\$ 216,452	\$ 232,319	\$ 217,819	\$ 289,833	25%
Materials & Supplies					
Operating Supplies	\$ 30,359	\$ 60,000	\$ 30,000	\$ 60,000	0%
Other Materials & Supplies	10,457	18,000	25,000	28,000	56%
Total Materials & Supplies	\$ 40,816	\$ 78,000	\$ 55,000	\$ 88,000	13%
Capital - Replacement					
Light Equipment	\$ 9,000	\$ 90,000	\$ 90,000	\$ 60,000	-33%
Buildings	399	90,000	134,000	-	-100%
Total Capital - Replacement	\$ 9,399	\$ 180,000	\$ 224,000	\$ 60,000	-67%
Total Expenses	\$ 431,520	\$ 722,502	\$ 719,471	\$ 671,203	-7%
Net Fund	\$ 10,513	\$ (212,502)	\$ (259,471)	\$ (171,203)	-19%

Transit Fund

Mission: 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.

Goal: Casper Area Transit System Performance

To meet or exceed the performance standards established by the City Council for the Casper Area Transportation Coalition (CATC) and The Bus.

Objectives:

- Cost Per Passenger Trip - The Bus (\$)** Reduce the Cost per Passenger Trip to \$6.00.
- General Fund Impact** Ensure that the funding required by CATC from the City's General Fund does not exceed 1.1% of the City's annual General Fund Budgeted Revenue.
- Number of Passenger Trips** Achieve 180,000 passenger trips on both The Bus and the CATC Dial-A-Ride system.
- Price of a Single Ride** Ensure that the regular fare to ride on The Bus does not exceed \$1.
- Punctuality** Fixed route buses should not arrive early and should not arrive more than five minutes late 95% of the time.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Cost Per Passenger Trip - The Bus (\$)	6.31	5.99	6.18	2.39	0	-2.01%	6.00
General Fund Impact	\$315,826	\$328,538	\$405,657	\$454,789	89,831	28.44%	
Number of Passenger Trips	138,661	186,860	160,822	145,000	22,161	15.98%	180,000
Price of a Single Ride	\$1	\$1	\$1	\$1	0	0.00%	\$1
Punctuality		93%		95%			95%

Transit Fund

Grant Funding Explanation

For FY 2013, capital expenditures are 80% grant funded and 20% local match, and operations expenditures are 50% grant funded and 50% from local match.

Transit Highlights

Highlights from FY 2013: This fund generally pays for major capital such as replacement buses, but there is not a replacement slated for this year. Most of these expenditures had been made from the American Recovery Act Fund in FY 2010 and FY 2011.

Transit Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Transfers In	\$ 412,683	\$ 753,535	\$ 600,199	\$ 512,407	-32%
Grants	729,895	1,085,494	900,219	960,074	-12%
Total Revenues	\$ 1,142,578	\$ 1,839,029	\$ 1,500,418	\$ 1,472,481	-20%
Expenditures					
Contractual Services	\$ 1,122,182	\$ 1,298,593	\$ 1,298,592	\$ 1,446,981	11%
Materials & Supplies	264	1,826	1,826	500	-73%
Capital	-	350,000	200,000	25,000	
Total Expenditures	\$ 1,122,446	\$ 1,650,419	\$ 1,500,418	\$ 1,472,481	-11%
Net Transit Fund	\$ 20,132	\$ 188,610	\$ -	\$ -	
			Actual Reserves on June 30, 2011	\$ -	
			Projected Reserves on June 30, 2012	\$ -	
			Projected Reserves on June 30, 2013	\$ -	

Transit Fund

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Intergovernmental					
Federal Grants	\$ 729,895	\$ 1,085,494	\$ 900,219	\$ 960,074	-12%
Total Intergovernmental	\$ 729,895	\$ 1,085,494	\$ 900,219	\$ 960,074	-12%
Transfers In					
Transfer In- General Fund	\$ 343,801	\$ 564,925	\$ 411,589	\$ 346,762	-39%
Transfer In- One Cent #13	68,882	123,000	123,000	-	-100%
Transfer In- One Cent #14	-	65,610	65,610	165,645	152%
Total Transfers	\$ 412,683	\$ 753,535	\$ 600,199	\$ 512,407	-32%
Total Revenue	\$ 1,142,578	\$ 1,839,029	\$ 1,500,418	\$ 1,472,481	-20%
Expenses					
Contractual Services					
Telecommunications	\$ -	\$ 200	\$ 200	\$ 200	0%
Association Dues	-	150	150	150	0%
Other Contractual	36	-	-	800	100%
Travel & Training	1,732	2,000	2,000	4,000	100%
Interdepartmental Services	3,137	1,771	1,771	1,086	-39%
Admin/Mgmt Fees	7,000	7,156	7,156	-	-100%
Programs & Projects	1,110,277	1,287,316	1,287,315	1,440,745	12%
Total Contractual Services	\$ 1,122,182	\$ 1,298,593	\$ 1,298,592	\$ 1,446,981	11%
Materials & Supplies					
Office Supplies	\$ 264	\$ 1,826	\$ 1,826	\$ 500	-73%
Total Materials & Supplies	\$ 264	\$ 1,826	\$ 1,826	\$ 500	-73%
Capital - Replacement					
Improvements Other Than Blds	\$ -	\$ -	\$ -	\$ 25,000	100%
Light Equipment	-	350,000	200,000	-	-100%
Total Capital - Replacement	\$ -	\$ 350,000	\$ 200,000	\$ 25,000	-93%
Total Expenses	\$ 1,122,446	\$ 1,650,419	\$ 1,500,418	\$ 1,472,481	-11%
Net Fund	\$ 20,132	\$ 188,610	\$ -	\$ -	-100%

CDBG

Mission: To promote and support community activities that provide 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.

Goal: Blight Removal

To invest \$100,000 of CDBG monies in blight removal in the City core (as defined by the boundaries of the Weed and Seed area) by June 2014.

Objectives:

- Grants Received** To research and secure additional grants (in addition to the annual CDBG Grant) to improve residential conditions for low-moderate income persons. **New**
- Blight Demolitions in City Core** To complete three demolitions of blighted buildings in the City core.
- Façade Grants** To approve five façade grant applications in an amount not to exceed \$10,000 each.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Blight Demolitions in City Core	0	0	6	3	6		3
Façade Grants	0	0	3	5	3		5
Grants Received		New					1

Goal: Low-Mod Living Conditions

Improve sixty homes that are owned by low to moderate income residents, either through the World Changers or Emergency Repair Programs, between January 2011 and December 2013.

Objectives:

- Emergency Assistance** To improve two homes through the city's emergency repair program. **New**
- World Changers Projects** To improve 10 owner-occupied single family homes through the World Changers program.

CDBG

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Emergency Assistance	New			5			2
World Changers Projects	21	46	0	24	-21	-100.00	10

CDBG

Community Development Block Grant Fund

Grant Funding Explanation

Highlights for FY 2013: The Community Development Technician and the Code Enforcement Inspector are 100% grant reimbursed as a program expense. All other expenses are covered by program income first, then the remaining amount is reimbursed by the grant at 100%. The proposed FY 2013 Budget for CDBG is significantly lower than in previous due to a reduction in the program's funding.

Proposed Projects with Federal CDBG Funds

The proposed projects for the FY13 Community Development Block Grant are as follows:

Project Name	Proposed Activities	Allocation
Casper Area Transportation Coalition	Ridership tickets for low-moderate income persons to include elderly, disabled and homeless	\$ 30,000
City Core Redevelopment Activities	Economic Development Assistance Program loans, façade loans to businesses, dumpsters, tipping fees, clearance/demolition for redevelopment, tap fees	140,130
Housing Rehabilitation Assistance Program	Emergency repairs, World Changers, and contract inspector	33,000
LifeSteps Campus	Capital improvements and necessary rehabilitation	10,000
Total		\$ 213,130

Community Development Block Grant Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
H & CD Manager	1	1	1	-
Secretary II	1	1	-	-
Code Enforcement Inspector	-	-	1	1
Community Development Technician	-	-	-	1
Total	2	2	2	2
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

CDBG

Community Development Block Grant Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Grants	\$ 469,360	\$ 602,170	\$ 241,673	\$ 286,617	-52%
Transfer In	-	-	-	31,000	100%
Miscellaneous	115,009	35,000	46,802	29,000	-17%
Total Revenues	\$ 584,369	\$ 637,170	\$ 288,475	\$ 346,617	-46%
Expenditures					
Personnel	\$ 145,866	\$ 194,135	\$ 154,064	\$ 127,527	-34%
Contractual Services	5,604	7,274	2,973	5,860	-19%
Materials & Supplies	1,288	1,200	254	100	-92%
Capital	-	500	-	-	-100%
Other	389,594	515,318	141,132	213,130	-59%
Total Expenditures	\$ 542,352	\$ 718,427	\$ 298,423	\$ 346,617	-52%
Net CDBG Fund	\$ 42,017	\$ (81,257)	\$ (9,948)	\$ (0)	-100%
				Actual Reserves on June 30, 2011	\$ 87,016
				Projected Reserves on June 30, 2012	\$ 77,068
				Projected Reserves on June 30, 2013	\$ 77,068

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Intergovernmental Revenues					
Federal Grants	\$ 469,360	\$ 602,170	\$ 241,673	\$ 286,617	-52%
Total Intergovernmental	\$ 469,360	\$ 602,170	\$ 241,673	\$ 286,617	-52%
Transfer In					
Transfer In	\$ -	\$ -	\$ -	\$ 31,000	100%
Total Transfer In	\$ -	\$ -	\$ -	\$ 31,000	100%
Miscellaneous					
Administrative Fees	\$ 35,518	\$ -	\$ -	\$ -	0%
Interest On Rehab Loans	19,572	2,000	5,521	1,000	-50%
Principal Payments - Loans	53,045	18,000	35,981	8,000	-56%
Miscellaneous	6,874	15,000	5,300	20,000	33%
Total Miscellaneous	\$ 115,009	\$ 35,000	\$ 46,802	\$ 29,000	-17%
Total Revenue	\$ 584,369	\$ 637,170	\$ 288,475	\$ 346,617	-46%
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 111,422	\$ 151,222	\$ 125,775	\$ 100,885	-33%
Total Salaries & Wages	\$ 111,422	\$ 151,222	\$ 125,775	\$ 100,885	-33%
Other Pay					
Supplemental Pay					
Accrued Leave	\$ -	\$ 6,276	\$ 13,148	\$ -	-100%
Other Allowances	4,560	4,620	925	-	-100%
Total Other Pay	\$ 4,560	\$ 10,896	\$ 14,073	\$ -	-100%
Benefits					
Health Insurance	\$ 11,304	\$ 6,192	\$ 2,797	\$ 5,873	-5%
Other Insurance Benefits	856	1,119	416	835	-25%
FICA/Medicare Tax	8,631	10,956	5,314	7,755	-29%
Retirement Contributions	7,684	9,869	4,004	7,219	-27%
Workers' Compensation	1,409	3,881	1,685	4,460	15%
Disability Buyback	-	-	-	500	100%
Total Benefits	\$ 29,884	\$ 32,017	\$ 14,216	\$ 26,642	-17%
Total Personnel	\$ 145,866	\$ 194,135	\$ 154,064	\$ 127,527	-34%

CDBG

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Contractual Services					
Telecommunications	\$ 402	\$ 250	\$ 182	\$ 200	-20%
Postage/Shipping	293	200	98	200	0%
Advertising	(358)	875	474	875	0%
Printing/Reproduction	149	250	49	250	0%
Travel & Training	-	2,059	559	3,000	46%
Interdepartmental Services	4,225	2,590	1,511	1,180	-54%
Association Dues	893	1,050	100	155	-85%
Total Contractual Services	\$ 5,604	\$ 7,274	\$ 2,973	\$ 5,860	-19%
Materials & Supplies					
Office Supplies	\$ 1,288	\$ 1,200	\$ 254	\$ 100	-92%
Total Materials & Supplies	\$ 1,288	\$ 1,200	\$ 254	\$ 100	-92%
Other Expenses					
Programs & Projects	\$ -	\$ 5,000	\$ 11	\$ 193,130	3763%
CDBG Projects	389,594	510,318	141,121	20,000	-96%
Total Other Expenses	\$ 389,594	\$ 515,318	\$ 141,132	\$ 213,130	-59%
Capital					
Technologies	\$ -	\$ 500	\$ -	\$ -	-100%
Total Other Expenses	\$ -	\$ 500	\$ -	\$ -	-100%
Total Expenses	\$ 542,352	\$ 718,427	\$ 298,423	\$ 346,617	-52%
Net Fund	\$ 42,017	\$ (81,257)	\$ (9,948)	\$ (0)	-100%

Police Grants

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 Highlights

Highlights from FY 2013: No significant changes for this cost center.

Police Grants Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Code Enforcement Inspector	1	1	-	-
Total	1	1	-	-
Part Time Employees (Budget)	\$ 98,196	\$ 72,707	\$ 17,996	\$ -

Police Grants Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Grants	\$ 800,513	\$ 116,676	\$ 739,344	\$ 182,363	56%
Miscellaneous	91,973	100,500	102,464	87,000	-13%
Transfers In	56,015	-	-	-	0%
Total Revenues	\$ 948,501	\$ 217,176	\$ 841,808	\$ 269,363	24%
Expenditures					
Personnel	\$ 181,224	\$ 53,203	\$ 40,357	\$ 69,400	30%
Contractual Services	96,217	31,223	26,363	7,000	-78%
Materials & Supplies	85,126	99,000	86,258	98,000	-1%
Other	-	1,000	-	1,000	0%
Capital	581,823	31,750	679,254	94,963	199%
Total Expenditures	\$ 944,390	\$ 216,176	\$ 832,232	\$ 270,363	25%
Net Police Grants Fund	\$ 4,111	\$ 1,000	\$ 9,576	\$ (1,000)	
			Actual Reserves on June 30, 2011	\$ 119,078	
			Projected Reserves on June 30, 2012	\$ 128,654	
			Projected Reserves on June 30, 2013	\$ 127,654	

Police Grants

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Intergovernmental Revenue					
State Grants	\$ 457,730	\$ 13,600	\$ 266,232	\$ 30,563	125%
Federal Grants	342,783	103,076	473,112	151,800	47%
Total Intergovernmental	\$ 800,513	\$ 116,676	\$ 739,344	\$ 182,363	56%
Miscellaneous					
Interest Income	\$ 44	\$ -	\$ -	\$ -	0%
Contributions	28,990	-	-	-	0%
Miscellaneous	62,939	100,500	102,464	87,000	-13%
Total Miscellaneous	\$ 91,973	\$ 100,500	\$ 102,464	\$ 87,000	-13%
Transfers					
Transfer In	\$ 56,015	\$ -	\$ -	\$ -	0%
Total Transfers In	\$ 56,015	\$ -	\$ -	\$ -	0%
Total Revenue	\$ 948,501	\$ 217,176	\$ 841,808	\$ 269,363	24%
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 42,401	\$ -	\$ -	\$ -	-
Part Time	72,707	17,996	11,275	-	-100%
Overtime	38,793	33,510	27,648	69,400	107%
Total Salaries & Wages	\$ 153,901	\$ 51,506	\$ 38,923	\$ 69,400	35%
Benefits					
Health Insurance	\$ 12,756	\$ -	\$ -	\$ -	0%
Other Insurance Benefits	342	-	-	-	0%
Retirement Contributions	2,955	-	-	-	0%
FICA/Medicare Tax	8,685	1,377	1,074	-	-100%
Workers' Compensation	2,139	320	360	-	-100%
Accrued Leave	74	-	-	-	0%
Disability Buyback	372	-	-	-	0%
Total Benefits	\$ 27,323	\$ 1,697	\$ 1,434	\$ -	-100%
Total Personnel	\$ 181,224	\$ 53,203	\$ 40,357	\$ 69,400	30%
Contractual Services					
Travel & Training	\$ 3,050	\$ 12,500	\$ 14,303	\$ 7,000	-44%
Other Contractual	93,167	18,723	12,060	-	-100%
Total Contractual Services	\$ 96,217	\$ 31,223	\$ 26,363	\$ 7,000	-78%
Materials & Supplies					
Operating Supplies	\$ 85,126	\$ 99,000	\$ 86,258	\$ 98,000	-1%
Total Materials & Supplies	\$ 85,126	\$ 99,000	\$ 86,258	\$ 98,000	-1%
Other Expenses					
Programs & Projects	\$ -	\$ 1,000	\$ -	\$ 1,000	0%
Total Other Expenses	\$ -	\$ 1,000	\$ -	\$ 1,000	0%
Capital - New					
Light Equipment	\$ 514	\$ 6,500	\$ 1,500	\$ 6,500	0%
Technologies	72,414	18,500	9,524	1,500	-92%
Total Capital - New	\$ 72,928	\$ 25,000	\$ 11,024	\$ 8,000	-68%

Police Grants

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Capital - Replacement					
Light Equipment	\$ 508,895	\$ 6,750	\$ 668,230	\$ 86,963	1188%
Total Capital - Repl.	\$ 508,895	\$ 6,750	\$ 668,230	\$ 86,963	1188%
Total Expenses	\$ 944,390	\$ 216,176	\$ 832,232	\$ 270,363	25%
Net Fund	\$ 4,111	\$ 1,000	\$ 9,576	\$ (1,000)	-200%

Special Fire Assistance

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 Budget Summary					
	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Grants and Intergovernmental	\$ 93,946	\$ 110,000	\$ 110,000	\$ 110,000	0%
Total Revenues	\$ 93,946	\$ 110,000	\$ 110,000	\$ 110,000	0%
Expenditures					
Contractual Services	\$ 22,376	\$ 90,000	\$ 90,000	\$ 90,000	0%
Capital	72,698	40,000	20,000	20,000	-50%
Total Expenditures	\$ 95,074	\$ 130,000	\$ 110,000	\$ 110,000	-15%
Net Special Fire Assistance Fund	\$ (1,128)	\$ (20,000)	\$ -	\$ -	-100%
				Actual Reserves on June 30, 2011	\$ 60,978
				Projected Reserves on June 30, 2012	\$ 60,978
				Projected Reserves on June 30, 2013	\$ 60,978

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Intergovernmental					
Federal Grants	\$ 84,068	\$ 100,000	\$ 100,000	\$ 100,000	0%
Reimbursements - Fire Services	9,878	10,000	10,000	10,000	0%
Total Intergovernmental	\$ 93,946	\$ 110,000	\$ 110,000	\$ 110,000	0%
Total Revenues	\$ 93,946	\$ 110,000	\$ 110,000	\$ 110,000	0%
Expenses					
Contractual Services					
Travel & Training	\$ 11,900	\$ 30,000	\$ -	\$ -	-100%
Operating Supplies	10,476	60,000	90,000	90,000	50%
Total Contractual Services	\$ 22,376	\$ 90,000	\$ 90,000	\$ 90,000	0%
Capital - New					
Light Equipment - Fire	\$ 72,698	\$ 40,000	\$ 20,000	\$ 20,000	-50%
Total Capital	\$ 72,698	\$ 40,000	\$ 20,000	\$ 20,000	-50%
Total Expenses	\$ 95,074	\$ 130,000	\$ 110,000	\$ 110,000	-15%
Net Fund	\$ (1,128)	\$ (20,000)	\$ -	\$ -	-100%

Redevelopment Loan Fund

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

Highlights for FY 2013: \$250,000 of loans are budgeted for economic development purposes, although no specific loans have been identified at this time.

Redevelopment Loan Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Miscellaneous	\$ 61,186	\$ 315,150	\$ 65,959	\$ 319,809	1%
Total Revenues	\$ 61,186	\$ 315,150	\$ 65,959	\$ 319,809	1%
Expenditures					
Other Expenses	\$ 50,155	\$ 305,007	\$ 54,318	\$ 308,224	1%
Total Expenditures	\$ 50,155	\$ 305,007	\$ 54,318	\$ 308,224	1%
Net Redevelopment Loan Fund	\$ 11,031	\$ 10,143	\$ 11,641	\$ 11,585	14%
				Actual Reserves on June 30, 2011	\$ 243,376
				Projected Reserves on June 30, 2012	\$ 255,017
				Projected Reserves on June 30, 2013	\$ 266,602

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Miscellaneous Revenue					
Loan & Interest Payments	\$ 60,815	\$ 65,000	\$ 64,993	\$ 68,894	6%
Interest Income	367	150	913	915	510%
Gain/Loss on Investments	4	-	53	-	0%
HUD 108 Proceeds	-	250,000	-	250,000	0%
Total Revenue	\$ 61,186	\$ 315,150	\$ 65,959	\$ 319,809	1%
Expenses					
Loan Expenses					
Debt Service - Interest Expense	\$ 35,152	\$ 40,000	\$ 34,303	\$ 33,204	-17%
Principal Payments- HUD	15,000	15,000	20,000	25,000	67%
HUD 108 Loans Disbursements	-	250,000	-	250,000	0%
Investment Fees	3	7	15	20	186%
Total Expenses	\$ 50,155	\$ 305,007	\$ 54,318	\$ 308,224	1%
Net Fund	\$ 11,031	\$ 10,143	\$ 11,641	\$ 11,585	14%

Revolving Land Fund

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 Budget Summary						
	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲	
Revenues						
Miscellaneous	\$ 8,872	\$ 10,046	\$ 7,450	\$ 7,450	-26%	
Total Revenues	\$ 8,872	\$ 10,046	\$ 7,450	\$ 7,450	-26%	
Expenditures						
Other Expenses	\$ 1,630	\$ 21,500	\$ 2,700	\$ 1,500	-93%	
Capital	-	2,100,000	990,000	1,100,000	-48%	
Total Expenditures	\$ 1,630	\$ 2,121,500	\$ 992,700	\$ 1,101,500	-48%	
Net Revolving Land Fund	\$ 7,242	\$ (2,111,454)	\$ (985,250)	\$ (1,094,050)	-48%	
				Actual Reserves on June 30, 2011	\$ 2,119,737	
				Projected Reserves on June 30, 2012	\$ 1,134,487	
				Projected Reserves on June 30, 2013	\$ 40,437	

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲	
Revenues						
Miscellaneous Revenue						
Lease Fees	\$ 2,778	\$ 2,546	\$ 2,850	\$ 2,850	12%	
Interest On Investments	7,069	7,500	4,600	4,600	-39%	
Gain/Loss On Sale of Invest.	(975)	-	-	-	0%	
Total Miscellaneous	\$ 8,872	\$ 10,046	\$ 7,450	\$ 7,450	-26%	
Total Revenue	\$ 8,872	\$ 10,046	\$ 7,450	\$ 7,450	-26%	
Expenses						
Other Expenses						
Investment Fees	\$ 1,630	\$ 1,500	\$ 1,500	\$ 1,500	0%	
Appraisals	-	20,000	1,200	-	-100%	
Total Other Expenses	\$ 1,630	\$ 21,500	\$ 2,700	\$ 1,500	-93%	
Capital Expenses						
Land	\$ -	\$ 2,100,000	\$ 990,000	\$ 1,100,000	-48%	
Total Capital Expenses	\$ -	\$ 2,100,000	\$ 990,000	\$ 1,100,000	-48%	
Total Expenses	\$ 1,630	\$ 2,121,500	\$ 992,700	\$ 1,101,500	-48%	
Net Fund	\$ 7,242	\$ (2,111,454)	\$ (985,250)	\$ (1,094,050)	-48%	

Metropolitan Planning

This fund accounts for the Metropolitan Planning Organization, which is a Federally funded planning operation to promote regional transportation planning.

Grant Funding Explanation

Highlights for FY 2013: 90.49% of all expenses are reimbursed from Federal grants, with 9.51% coming from local match from Casper and participating communities. The budget for this fund reflects expenditures to support the new Geographical Information Organization.

Metropolitan Planning Organization Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Accounting Technician	1	1	1	1
MPO Supervisor	1	1	1	1
Total	2	2	2	2
Part Time Employees (Budget)	\$ 6,185	\$ 2,370	\$ 8,000	\$ -

Metropolitan Planning Organization Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Miscellaneous	\$ -	\$ 33,578	\$ 18,088	\$ 18,088	-46%
Grants	680,844	1,199,389	895,547	1,571,914	31%
Transfers In	81,081	92,472	92,472	163,148	76%
Total Revenues	\$ 761,925	\$ 1,325,439	\$ 1,006,107	\$ 1,753,150	32%
Expenditures					
Personnel	\$ 115,889	\$ 145,940	\$ 145,940	\$ 142,804	-2%
Contractual Services	13,424	19,112	3,586	19,112	0%
Materials & Supplies	1,102	3,000	500	3,000	0%
Other	612,634	1,323,665	855,081	1,586,234	20%
Capital	1,409	1,000	1,000	2,000	100%
Total Expenditures	\$ 744,458	\$ 1,492,717	\$ 1,006,107	\$ 1,753,150	17%
Net MPO Fund	\$ 17,467	\$ (167,278)	\$ -	\$ 0	-100%

Actual Reserves on June 30, 2011 \$ -

Projected Reserves on June 30, 2012 \$ -

Projected Reserves on June 30, 2013 \$ -

FY12

	Estimate	% Share	FY 13 Budget	% Share
Grant Revenue	895,547	89.01%	1,571,914	89.66%
Non-Grant Revenue	110,560	10.99%	181,236	10.34%
Total Revenue	\$ 1,006,107		\$ 1,753,150	
Grant Expenses	895,547	89.01%	1,571,914	89.66%
Non-Grant Expenses	110,560	10.99%	181,236	10.34%
Total Expenses	\$ 1,006,107		\$ 1,753,150	

Metropolitan Planning

Proposed Metropolitan Planning Organization Projects

The proposed projects for the FY13 Metropolitan Planning Organization are as follows:

Project Name	Allocation
Traffic Counts & Traffic Light Timing & Emergency Routing	\$ 153,060
GIS Personnel, ESRI & GIO Coordinator	285,344
Conceptual Westside Blvd	100,000
Sub-Area Studies for 12th, 15th and 21st Streets	75,000
Traffic Study from Poplar to Walnut and Walnut from Midwest to Yellowstone	50,000
Trail Planning and Access Improvements	50,000
Study for Multi-Purpose Trail from WY Blvd 2nd Street to CY Ave	25,000
Corridor Studies - Context-Sensitive Design	75,000
GIS ROW	277,830
Web Interfaces & Satellite Imagery	45,000
Blackmore	150,000
L RTP	300,000
Total	\$ 1,586,234

Metropolitan Planning

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Intergovernmental Revenue					
Federal Grants- MPO	\$ 680,844	\$ 1,199,389	\$ 895,547	\$ 1,571,914	31%
MPO Member Contributions	-	33,578	18,088	18,088	-46%
Total Intergovernmental	\$ 680,844	\$ 1,232,967	\$ 913,635	\$ 1,590,002	29%
Transfers					
Transfers In from General Fund	\$ 81,081	\$ 92,472	\$ 92,472	\$ 163,148	76%
Total Transfers	\$ 81,081	\$ 92,472	\$ 92,472	\$ 163,148	76%
Total Revenue	\$ 761,925	\$ 1,325,439	\$ 1,006,107	\$ 1,753,150	32%
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 89,560	\$ 102,560	\$ 102,560	\$ 107,254	5%
Part-Time	2,370	8,000	8,000	-	-100%
Overtime	-	500	500	500	0%
Total Salaries & Wages	\$ 91,930	\$ 111,060	\$ 111,060	\$ 107,754	-3%
Other Pay					
Supplemental Pay					
Disability Buyback	\$ 252	\$ -	\$ -	\$ 500	100%
Accrued Leave	885	-	-	-	0%
Other Allowances	812	1,019	1,019	1,020	0%
Total Other Pay	\$ 1,949	\$ 1,019	\$ 1,019	\$ 1,520	49%
Benefits					
Health Insurance	\$ 7,078	\$ 14,986	\$ 14,986	\$ 15,398	3%
Other Insurance Benefits	672	849	849	872	3%
FICA/Medicare Tax	7,024	8,573	8,573	8,359	-2%
Retirement Contributions	6,148	7,338	7,338	7,708	5%
Workers' Compensation	1,088	2,115	2,115	1,193	-44%
Total Benefits	\$ 22,010	\$ 33,861	\$ 33,861	\$ 33,530	-1%
Total Personnel	\$ 115,889	\$ 145,940	\$ 145,940	\$ 142,804	-2%
Contractual Services					
Telecommunications	\$ 356	\$ 374	\$ 374	\$ 374	0%
Other Contractual	7,738	9,547	1,503	9,547	0%
Travel & Training	1,640	5,001	115	5,001	0%
Interdepartmental Services	2,492	2,590	1,031	2,590	0%
Association Dues	1,198	1,600	563	1,600	0%
Total Contractual Services	\$ 13,424	\$ 19,112	\$ 3,586	\$ 19,112	0%
Materials & Supplies					
Office Supplies	\$ 1,102	\$ 3,000	\$ 500	\$ 3,000	0%
Total Materials & Supplies	\$ 1,102	\$ 3,000	\$ 500	\$ 3,000	0%

Metropolitan Planning

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Other Expenses					
Programs & Projects	\$ 612,634	\$ 1,323,665	\$ 855,081	\$ 1,586,234	20%
Total Other Expenses	\$ 612,634	\$ 1,323,665	\$ 855,081	\$ 1,586,234	20%
Capital - New					
Technologies	\$ 1,409	\$ 1,000	\$ 1,000	\$ 2,000	100%
Total Capital - New	\$ 1,409	\$ 1,000	\$ 1,000	\$ 2,000	100%
Total Expenses	\$ 744,458	\$ 1,492,717	\$ 1,006,107	\$ 1,753,150	17%
Net Fund	\$ 17,467	\$ (167,278)	\$ -	\$ -	-100%

Debt Service Funds

Special Assessments

Local Assessment Districts

Local Assessment Districts Highlights

FY 2013 Highlights: No significant changes for this cost center in FY 2013.

Local Assessment Districts Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Miscellaneous	\$ 742,887	\$ 71,360	\$ 49,000	\$ 39,300	-45%
Total Revenues	\$ 742,887	\$ 71,360	\$ 49,000	\$ 39,300	-45%
Expenditures					
Contractual Services	\$ 2,290	\$ 1,750	\$ 1,400	\$ 1,450	-17%
Capital	-	25,454	25,454	-	-100%
Transfers Out	825,945	-	-	-	0%
Total Expenditures	\$ 828,235	\$ 27,204	\$ 26,854	\$ 1,450	-95%
Net Local Assessment District Fund	\$ (85,348)	\$ 44,156	\$ 22,146	\$ 37,850	-14%
				Actual Reserves on June 30, 2011	\$ 1,929,030
				Projected Reserves on June 30, 2012	\$ 1,951,176
				Projected Reserves on June 30, 2013	\$ 1,989,026

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
LAD Assessment Principal	\$ 712,492	\$ 40,000	\$ 30,000	\$ 25,000	-38%
LAD Assessment Interest	21,476	18,360	15,000	10,000	-46%
LAD Assessment Penalties	3,619	5,000	1,000	1,000	-80%
Interest On Investment	6,143	8,000	3,000	3,300	-59%
Gain/Loss On Sale of Investments	(843)	-	-	-	0%
Total Revenues	\$ 742,887	\$ 71,360	\$ 49,000	\$ 39,300	-45%
Expenses					
Contractual Services					
Investment Fees	\$ 2,290	\$ 1,750	\$ 1,400	\$ 1,450	-17%
Total Contractual Services	\$ 2,290	\$ 1,750	\$ 1,400	\$ 1,450	-17%
Capital - Replacement					
Improve Other Than Buildings	\$ -	\$ 25,454	\$ 25,454	\$ -	-100%
Total Capital - Replacement	\$ -	\$ 25,454	\$ 25,454	\$ -	-100%
Transfers					
Transfers Out-Capital Projects	\$ 825,945	\$ -	\$ -	\$ -	0%
Total Transfers	\$ 825,945	\$ -	\$ -	\$ -	0%
Total Expenses	\$ 828,235	\$ 27,204	\$ 26,854	\$ 1,450	-95%
Net Fund	\$ (85,348)	\$ 44,156	\$ 22,146	\$ 37,850	-14%

Internal Service Funds

Central Garage

Buildings & Structures

City Campus

Property & Liability Insurance

Information Technology

Internal Service Funds

Internal Service Summary by Category					
	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Services/User Fees	\$ 5,268,159	\$ 5,269,624	\$ 5,336,900	\$ 5,366,330	2%
Miscellaneous	115,729	202,200	198,255	202,030	0%
Transfers In	1,327,213	1,515,453	2,122,235	3,024,583	100%
Total Revenues	\$ 6,711,101	\$ 6,987,277	\$ 7,657,390	\$ 8,592,943	23%
Expenditures					
Personnel	\$ 2,694,016	\$ 2,998,718	\$ 2,930,405	\$ 3,209,302	7%
Contractual Services	1,541,175	1,714,406	1,705,916	3,184,320	86%
Materials and Supplies	1,648,827	1,939,022	1,938,600	1,992,350	3%
Other	918	14,500	12,300	11,101	-23%
Capital	311,451	291,461	315,800	456,956	57%
Transfer Out	-	400,000	400,000	-	
Total Expenditures	\$ 6,196,387	\$ 7,358,107	\$ 7,303,021	\$ 8,854,029	20%
Net All Internal Service Funds	\$ 514,714	\$ (370,830)	\$ 354,369	\$ (261,086)	-30%

Internal Service Summary by Fund					
	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Central Garage					
Revenues	\$ 3,217,362	\$ 3,184,730	\$ 3,269,405	\$ 3,248,031	2%
Expenditures	2,617,908	3,575,185	3,594,723	3,509,118	-2%
Net	599,454	(390,455)	(325,318)	(261,087)	
Buildings & Structures					
Revenues	1,021,027	1,121,640	1,106,672	1,214,080	8%
Expenditures	1,021,787	1,138,793	1,106,672	1,214,080	7%
Net	(760)	(17,153)	-	-	
City Campus					
Revenues	384,106	341,538	324,755	326,373	-4%
Expenditures	384,225	341,538	324,755	326,373	-4%
Net	(119)	-	-	-	
Property & Liability					
Revenues	939,038	1,039,956	1,671,350	2,458,805	136%
Expenditures	1,010,587	1,003,178	991,663	2,458,805	145%
Net	(71,549)	36,778	679,687	-	
Information Technology					
Revenues	1,149,998	1,299,413	1,285,208	1,345,654	4%
Expenditures	1,161,880	1,299,413	1,285,208	1,345,654	4%
Net	(11,882)	-	-	-	
Revenues- All Internal Service	6,711,531	6,987,277	7,657,390	8,592,943	23%
Expenditures- All Internal Service	6,196,387	7,358,107	7,303,021	8,854,029	20%
Net All Internal Service Funds	\$ 515,144	\$ (370,830)	\$ 354,369	\$ (261,086)	

Central Garage

Mission: 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.

Goal: Fleet Maintenance

Increase the effectiveness of the current fleet maintenance program.

Objectives:

Billable Hours Increase the number of billable hours to at least 75% of the total number of available hours.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Billable Hours	79%	79%	79%	75%	0	0.45%	75%

Goal: Fuel Efficiency

Reduce the amount of fuel required by the City's vehicle fleet.

Objectives:

Current No. of Fuel Efficient Vehicles Increase the number of highly efficient vehicles in the City fleet, including hybrids, all electric, alternative fuel, or vehicles with a fuel efficiency that exceeds 35 mpg (urban driving).

Fuel Consumption - Diesel Decrease diesel consumption by 3% for all City vehicles other than CATC buses.

Fuel Consumption - Gasoline Decrease gasoline consumption by 3% for all City vehicles other than CATC buses.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Current No. of Fuel Efficient Vehicles	8	8	8	8	0	0.00%	10
Fuel Consumption - Diesel	103,722	130,956	95,141	127,027	-8,581	-8.27%	123,000

Central Garage

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Fuel Consumption - Gasoline	89,175	119,360	87,655	115,779	-1,520	-1.70%	112,300

Highlights for FY 2013:

This budget includes \$180k improvements for an upgrade to the Gas Boy Fuel System hardware and software.

Central Garage

Central Garage Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Equipment Mechanic I	-	-	-	2
Equipment Mechanic II	9	8	8	5
Equipment Mechanic III	-	-	-	2
Equipment Mechanic Supervisor	1	1	1	-
Equipment Service Worker	-	-	-	-
Equipment Tire Service Worker	1	1	1	-
Fleet Maintenance Manager	-	-	-	1
Secretary II	1	1	1	1
Warehouse Technician	2	2	2	2
Total	14	13	13	13
Part Time Employees (Budget)	\$ 11,540	\$ -	\$ 3,355	\$ 3,355

Central Garage Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Services/ User Fees	\$ 3,212,671	\$ 3,184,730	\$ 3,259,730	\$ 3,212,296	1%
Miscellaneous	4,691	-	9,675	13,600	100%
Total Revenues	\$ 3,217,362	\$ 3,184,730	\$ 3,269,405	\$ 3,248,031	2%
Expenditures					
Personnel	\$ 675,851	\$ 826,476	\$ 792,141	\$ 899,290	9%
Contractual Services	376,762	411,499	484,982	451,872	10%
Materials and Supplies	1,548,036	1,838,249	1,840,600	1,887,000	3%
Capital	17,259	98,961	77,000	270,956	174%
Transfer Out	-	400,000	400,000	-	-100%
Total Expenditures	\$ 2,617,908	\$ 3,575,185	\$ 3,594,723	\$ 3,509,118	-2%
Net Central Garage Fund	\$ 599,454	\$ (390,455)	\$ (325,318)	\$ (261,087)	-33%
				Actual Reserves on June 30, 2011	\$ 1,657,287
				Projected Reserves on June 30, 2012	\$ 1,331,969
				Projected Reserves on June 30, 2013	\$ 1,070,882

Central Garage

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges For Services					
Intergovernmental Services	\$ 2,954,572	\$ 2,959,730	\$ 2,959,730	\$ 2,912,296	-2%
CATC	258,099	225,000	300,000	300,000	33%
Total Charges For Services	\$ 3,212,671	\$ 3,184,730	\$ 3,259,730	\$ 3,212,296	1%
Miscellaneous Revenue					
Miscellaneous Revenue	\$ 4,691	\$ -	\$ 9,675	\$ 13,600	100%
Total Miscellaneous Revenue	\$ 4,691	\$ -	\$ 9,675	\$ 13,600	100%
Transfers					
Transfers In	\$ -	\$ -	\$ -	\$ 22,135	100%
Total Transfers	\$ -	\$ -	\$ -	\$ 22,135	100%
Total Revenue	\$ 3,217,362	\$ 3,184,730	\$ 3,269,405	\$ 3,248,031	2%
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 442,815	\$ 559,175	\$ 527,646	\$ 624,244	12%
Part Time	-	3,355	2,500	3,355	0%
Standby Pay	1,673	3,000	4,000	3,000	0%
Overtime	5,994	4,000	4,209	4,000	0%
Total Salaries & Wages	\$ 450,482	\$ 569,530	\$ 538,355	\$ 634,599	11%
Other Pay					
Supplemental Pay					
Disability Leave Buy-Back	\$ 2,715	\$ 3,000	\$ 2,219	\$ 3,000	0%
Other Allowances	480	480	480	480	0%
Clothing Allowance	170	750	700	750	0%
Total Other Pay	\$ 3,365	\$ 4,230	\$ 3,399	\$ 4,230	0%
Benefits					
Health Insurance	\$ 124,656	\$ 141,809	\$ 141,809	\$ 151,580	7%
Accrued Leave Payoff	7,492	-	1,679	-	0%
Other Insurance Benefits	4,393	5,227	5,227	5,305	1%
FICA/Medicare Tax	37,691	46,616	46,616	48,871	5%
Retirement Contributions	35,234	43,056	43,056	45,158	5%
Unemployment Compensation	3,600	-	-	-	0%
Workers' Compensation	8,938	16,008	12,000	9,547	-40%
Total Benefits	\$ 222,004	\$ 252,716	\$ 250,387	\$ 260,461	3%
Total Personnel	\$ 675,851	\$ 826,476	\$ 792,141	\$ 899,290	9%

Central Garage

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Contractual Services					
Other Testing	\$ -	\$ 1,500	\$ 500	\$ 1,500	0%
Investment Fees	102	-	315	350	100%
Water	11,468	16,000	14,000	16,000	0%
Energy - Electricity	37,692	42,000	35,000	35,000	-17%
Energy - Natural Gas	32,111	45,000	34,000	35,000	-22%
Equipment Repairs	6,642	8,000	8,000	8,000	0%
Insurance & Bonds	18,640	11,475	11,475	11,520	0%
Telecommunications	4,750	5,500	4,400	5,500	0%
Printing/Reproduction	3,106	3,000	2,400	3,000	0%
Travel & Training	464	4,000	2,000	5,000	25%
Interdepartmental Services	155,648	143,392	143,392	199,502	39%
Other Contractual	3,083	5,000	4,500	5,000	0%
Laundry & Towel Service	5,120	6,500	5,000	6,500	0%
Outside Services	97,936	120,132	220,000	120,000	0%
Total Contractual Services	\$ 376,762	\$ 411,499	\$ 484,982	\$ 451,872	10%
Materials & Supplies					
Office Supplies	\$ 1,078	\$ 2,000	\$ 2,000	\$ 2,000	0%
Operating Supplies	1,833	7,000	6,600	7,000	0%
Building Supplies	9,713	14,000	20,000	14,000	0%
Vehicle Supplies	571,050	801,249	750,000	750,000	-6%
Small Tools & Equipment	13,247	14,000	12,000	14,000	0%
Bulk Fuel	951,115	1,000,000	1,050,000	1,100,000	10%
Total Materials & Supplies	\$ 1,548,036	\$ 1,838,249	\$ 1,840,600	\$ 1,887,000	3%
Capital - New					
Technologies	\$ 14,496	\$ 17,295	\$ 17,000	\$ 16,000	-7%
Total Capital - New	\$ 14,496	\$ 17,295	\$ 17,000	\$ 16,000	-7%
Capital - Replacement					
Improvements	\$ -	\$ -	\$ -	\$ 180,000	100%
Buildings	2,763	81,666	60,000	74,956	-8%
Total Capital - Replacement	\$ 2,763	\$ 81,666	\$ 60,000	\$ 254,956	212%
Transfer Out					
Transfer Out - Capital Equipment	\$ -	\$ 400,000	\$ 400,000	\$ -	-100%
Total Transfer Out	\$ -	\$ 400,000	\$ 400,000	\$ -	-100%
Total Expenses	\$ 2,617,908	\$ 3,575,185	\$ 3,594,723	\$ 3,509,118	-2%
Net Fund	\$ 599,454	\$ (390,455)	\$ (325,318)	\$ (261,087)	-33%

Buildings & Structures

Buildings and Structures Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Buildings & Grounds Superintendent	1	1	1	1
Buildings & Grounds Supervisor	1	1	1	1
Construction Maint Worker II	5	5	5	6
Custodial Maintenance Worker I	4	4	4	4
Senior Custodial Maint Worker	1	1	1	1
Total	12	12	12	13
Part Time Employees (Budget)	\$ 31,254	\$ 7,229	\$ 25,000	\$ 25,000

Building and Structures Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Services/ User Fees	\$ 678,194	\$ 557,466	\$ 557,466	\$ 548,170	-2%
Interest Income	430	-	1,700	830	
Transfers In	342,403	564,174	547,506	665,080	18%
Total Revenues	\$ 1,021,027	\$ 1,121,640	\$ 1,106,672	\$ 1,214,080	8%
Expenditures					
Personnel	\$ 804,332	\$ 857,168	\$ 832,989	\$ 952,056	11%
Contractual Services	124,112	183,202	180,383	159,524	-13%
Materials and Supplies	91,589	92,923	88,500	97,500	5%
Capital	1,754	5,500	4,800	5,000	-9%
Total Expenditures	\$ 1,021,787	\$ 1,138,793	\$ 1,106,672	\$ 1,214,080	7%
Net Buildings and Grounds Fund	\$ (760)	\$ (17,153)	\$ -	\$ -	-100%
				Actual Reserves on June 30, 2011	\$ 50,746
				Projected Reserves on June 30, 2012	\$ 50,746
				Projected Reserves on June 30, 2013	\$ 50,746

Buildings & Structures

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges For Services					
Intergovernmental Services	\$ 678,194	\$ 557,466	\$ 557,466	\$ 548,170	-2%
Total Charges For Services	\$ 678,194	\$ 557,466	\$ 557,466	\$ 548,170	-2%
Miscellaneous Revenue					
Interest Income	\$ 430	\$ -	\$ 1,700	\$ 830	100%
Total Miscellaneous Revenue	\$ 430	\$ -	\$ 1,700	\$ 830	100%
Transfers					
Transfers In	\$ 342,403	\$ 564,174	\$ 547,506	\$ 665,080	18%
Total Transfers	\$ 342,403	\$ 564,174	\$ 547,506	\$ 665,080	18%
Total Revenue	\$ 1,021,027	\$ 1,121,640	\$ 1,106,672	\$ 1,214,080	8%
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 573,729	\$ 595,604	\$ 583,989	\$ 657,812	10%
Part Time	7,229	25,000	15,000	25,000	0%
Overtime	405	3,000	1,000	3,000	0%
Total Salaries & Wages	\$ 581,363	\$ 623,604	\$ 599,989	\$ 685,812	10%
Other Pay					
Supplemental Pay					
Disability Leave Buy-Back	\$ 4,755	\$ 6,000	\$ 6,585	\$ 7,000	17%
Accrued Leave Payoff	-	-	45	-	0%
Other Allowances	2,160	2,160	2,160	2,160	0%
Total Other Pay	\$ 6,915	\$ 8,160	\$ 8,790	\$ 9,160	12%
Benefits					
Health Insurance	\$ 117,552	\$ 109,228	\$ 109,228	\$ 137,566	26%
Other Insurance Benefits	4,864	5,012	5,032	5,428	8%
FICA/Medicare Tax	42,389	48,483	48,000	53,313	10%
Retirement Contributions	39,112	43,049	43,000	47,548	10%
Unemployment Compensation	640	-	-	-	0%
Workers' Compensation	10,682	17,682	17,000	11,279	-36%
Clothing Allowance	815	1,950	1,950	1,950	0%
Total Benefits	\$ 216,054	\$ 225,404	\$ 224,210	\$ 257,084	14%
Total Personnel	\$ 804,332	\$ 857,168	\$ 832,989	\$ 952,056	11%

Buildings & Structures

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Contractual Services					
Water	\$ 2,021	\$ 2,800	\$ 4,200	\$ 2,000	-29%
Energy - Electricity	1,172	1,880	1,600	1,600	-15%
Energy - Natural Gas	1,460	2,000	2,000	2,000	0%
Building Maintenance	15,192	28,830	27,000	18,830	-35%
Maintenance Agreements	13,009	34,999	34,000	25,500	-27%
Insurance & Bonds	7,037	29,708	29,708	15,226	-49%
Telecommunications	711	700	840	830	19%
Travel and Training	300	500	250	3,500	600%
Interdepartmental Services	70,205	67,785	67,785	76,038	12%
Other Contractual	6,754	5,000	5,000	5,000	0%
Electrical Repairs	6,251	9,000	8,000	9,000	0%
Total Contractual Services	\$ 124,112	\$ 183,202	\$ 180,383	\$ 159,524	-13%
Materials & Supplies					
Other Materials & Supplies	\$ 28,340	\$ 28,500	\$ 27,000	\$ 28,500	0%
Custodial Supplies	18,047	18,000	21,500	22,000	22%
Building Supplies	33,296	34,423	30,000	35,000	2%
Electrical Supplies	11,906	12,000	10,000	12,000	0%
Total Materials & Supplies	\$ 91,589	\$ 92,923	\$ 88,500	\$ 97,500	5%
Capital					
Light Equipment	\$ 1,754	\$ 2,500	\$ 1,800	\$ 5,000	100%
Technologies	-	3,000	3,000	-	-100%
Total Capital	\$ 1,754	\$ 5,500	\$ 4,800	\$ 5,000	-9%
Total Expenses	\$ 1,021,787	\$ 1,138,793	\$ 1,106,672	\$ 1,214,080	7%
Net Fund	\$ (760)	\$ (17,153)	\$ -	\$ -	-100%

City Campus Buildings Fund

City Campus Buildings Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
None	-	-	-	-
Total	-	-	-	-
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

City Campus Buildings Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Services/ User Fees	\$ 6,095	\$ 5,520	\$ 5,500	\$ 5,520	0%
Transfer In	378,011	336,018	319,255	320,853	-5%
Total Revenues	\$ 384,106	\$ 341,538	\$ 324,755	\$ 326,373	-4%
Expenditures					
Contractual Services	\$ 379,417	\$ 335,788	\$ 317,955	\$ 320,623	-5%
Materials and Supplies	3,699	1,750	2,800	1,750	0%
Capital	1,109	4,000	4,000	4,000	0%
Total Expenditures	\$ 384,225	\$ 341,538	\$ 324,755	\$ 326,373	-4%
Net City Campus Fund	\$ (119)	\$ -	\$ -	\$ -	0%
				Actual Reserves on June 30, 2011	\$ 15,910
				Projected Reserves on June 30, 2012	\$ 15,910
				Projected Reserves on June 30, 2013	\$ 15,910

City Campus Buildings

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges For Services					
Building Rental	\$ 6,095	\$ 5,520	\$ 5,500	\$ 5,520	0%
Total Charges For Services	\$ 6,095	\$ 5,520	\$ 5,500	\$ 5,520	0%
Transfers					
Transfers In	\$ 378,011	\$ 336,018	\$ 319,255	\$ 320,853	-5%
Total Transfers	\$ 378,011	\$ 336,018	\$ 319,255	\$ 320,853	-5%
Total Revenue	\$ 384,106	\$ 341,538	\$ 324,755	\$ 326,373	-4%
Expenses					
Contractual Services					
Water	\$ 12,487	\$ 15,655	\$ 12,050	\$ 12,380	-21%
Energy - Electricity	62,602	70,100	60,320	62,000	-12%
Energy - Natural Gas	41,192	37,250	34,280	38,250	3%
Alarm	956	1,245	1,000	1,000	-20%
Insurance & Bonds	11,184	-	-	-	0%
Telecommunications	3,793	4,233	3,000	4,233	0%
Interdepartmental Services	247,203	207,305	207,305	202,760	-2%
Total Contractual Services	\$ 379,417	\$ 335,788	\$ 317,955	\$ 320,623	-5%
Materials & Supplies					
Operational Supplies	\$ 3,699	\$ 750	\$ 1,800	\$ 750	0%
Small Tools & Equipment	-	1,000	1,000	1,000	0%
Total Materials & Supplies	\$ 3,699	\$ 1,750	\$ 2,800	\$ 1,750	0%
Total Operating Expenses	\$ 383,116	\$ 337,538	\$ 320,755	\$ 322,373	-4%
Operating Income (Loss)	\$ 990	\$ 4,000	\$ 4,000	\$ 4,000	0%
Capital-Replacement					
Improve Other Than Buildings	\$ 1,109	\$ 4,000	\$ 4,000	\$ 4,000	0%
Total Replacement Capital	\$ 1,109	\$ 4,000	\$ 4,000	\$ 4,000	0%
Total Capital	\$ 1,109	\$ 4,000	\$ 4,000	\$ 4,000	0%
Total Expenses	\$ 384,225	\$ 341,538	\$ 324,755	\$ 326,373	-4%
Net Fund	\$ (119)	\$ -	\$ -	\$ -	0%

Property & Liability Insurance

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

Goal: Employee Accidents

To reduce the number of injuries and auto accidents involving City employees by 5% by June 2014 (from 207 in FY 2010, to 196 in FY 2014), and to reduce the City's EMR rating to 62% above base rate by FY 2015.

Objectives:

- Accident Investigation Training** Use WOTC system to train all supervisory personnel in accident investigation techniques. **New**
- Musculoskeletal Injuries** Reduce the number of work related musculoskeletal (neck, knee, and back) injuries among city employees. **New**
- At Fault Accidents** Reduce the number of vehicular accidents at which employees were "at fault" by four accidents.
- Employee Injuries Requiring Medical Attention** Reduce the number of employee injuries requiring medical attention by three.
- Lost Time Injuries** Reduce the number of reported lost-time injuries by three injuries.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Accident Investigation Training	New			0			0
At Fault Accidents	24	32	39	38	15	62.50%	34
At Fault Accidents - % of Accidents	48%	45%	73%	45%	0	51.52%	40%
Employee Injuries Requiring Medical Attention	79	96	45	76	-34	-43.04%	73
Lost Time Injuries	7	11	7	11	0	0.00%	8
Musculoskeletal Injuries	New						

Property & Liability Insurance

Highlights for FY 2013:

The prefunding of Workers' Compensation Insurance from FY 2012 excess General Fund revenues for that fund, and its dependent funds, is reflected in the FY 2012 Estimate as a Transfer In from the General Fund. This will provide resources to fund the significant increase in Workers' Compensation Insurance experienced in FY 2013. The balance of funding to pay for the total Workers' Compensation Insurance costs is provided by all cost centers. All other funds other than the General Fund and its dependent funds will pay the entire Workers' Compensation Insurance from FY 2013 revenues.

Property & Liability Insurance

Property and Liability Insurance Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Risk Manager**	-	1	1	1
RM Injury/Claims Coordinator**	-	1	1	1
Total	-	2	2	2

**Transferred from General Fund-Human Resources in FY 2011

Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -
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Property and Liability Insurance Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Services/ User Fees	\$ 700,498	\$ 835,504	\$ 827,800	\$ 913,636	9%
Miscellaneous	110,053	201,000	185,880	186,600	-7%
Interdepartmental - Workers Comp	-	-	-	1,354,425	100%
Transfers In	128,487	3,452	657,670	4,144	20%
Total Revenues	\$ 939,038	\$ 1,039,956	\$ 1,671,350	\$ 2,458,805	136%
Expenditures					
Personnel	\$ 156,465	\$ 168,573	\$ 168,573	\$ 176,487	5%
Contractual Services	562,150	651,605	594,690	2,102,717	223%
Materials and Supplies	1,498	1,500	2,100	1,500	0%
Other	918	14,500	12,300	11,101	-23%
Capital	289,556	167,000	214,000	167,000	0%
Total Expenditures	\$ 1,010,587	\$ 1,003,178	\$ 991,663	\$ 2,458,805	145%
Net Property and Liability Fund	\$ (71,549)	\$ 36,778	\$ 679,687	\$ -	-100%

Actual Reserves on June 30, 2011 \$ 331,979

Projected Reserves on June 30, 2012 \$ 1,011,666

Projected Reserves on June 30, 2013 \$ 1,011,666

Property & Liability Insurance

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Interdepartmental Charges	\$ 700,498	\$ 835,504	\$ 827,800	\$ 913,636	9%
Interdepartmental - Workers Comp	-	-	-	1,354,425	100%
Interest Income	1,211	1,000	880	1,600	60%
Insurance Reimbursements	108,994	200,000	185,000	185,000	-8%
Gain / Loss on Sale of Investments	(152)	-	-	-	0%
Transfer In- General Fund	128,487	3,452	657,670	4,144	20%
Total Revenue	\$ 939,038	\$ 1,039,956	\$ 1,671,350	\$ 2,458,805	136%
Expenses					
Salaries & Wages					
Full Time	\$ 114,675	\$ 119,824	\$ 119,824	\$ 123,456	3%
Overtime	-	50	50	50	0%
Total Salaries & Wages	\$ 114,675	\$ 119,874	\$ 119,874	\$ 123,506	3%
Other Pay					
Supplemental Pay					
Other Allowances	\$ 4,080	\$ 4,080	\$ 4,080	\$ 4,080	0%
Disability Leave Buy-Back	-	2,100	2,100	2,100	0%
Total Other Pay	\$ 4,080	\$ 6,180	\$ 6,180	\$ 6,180	0%
Benefits					
Health Insurance	\$ 18,408	\$ 19,717	\$ 19,717	\$ 21,271	8%
Other Insurance Benefits	914	956	956	960	0%
FICA/Medicare Tax	8,449	9,643	9,643	9,920	3%
Retirement Contributions	7,852	8,686	8,686	8,944	3%
Workers' Compensation	2,087	3,517	3,517	5,706	62%
Total Benefits	\$ 37,710	\$ 42,519	\$ 42,519	\$ 46,801	10%
Total Personnel	\$ 156,465	\$ 168,573	\$ 168,573	\$ 176,487	5%
Contractual Services					
Investment Fees	\$ 258	\$ 400	\$ 250	\$ 250	-38%
Telecommunications	384	1,000	350	1,000	0%
Postage & Shipping	160	1,000	400	1,000	0%
Printing/Reproduction	6	500	200	500	0%
Travel & Training	1,026	1,000	9,500	1,000	0%
Other Contractual	2,929	3,000	2,800	6,600	120%
Association Dues	510	600	595	600	0%
Insurance and Bonds	556,877	644,105	580,595	737,342	14%
Workers Compensation - City Wide	-	-	-	1,354,425	100%
Total Contractual Services	\$ 562,150	\$ 651,605	\$ 594,690	\$ 2,102,717	223%
Materials & Supplies					
Office Supplies	\$ 1,034	\$ 500	\$ 500	\$ 500	0%
Books, Periodicals, Maps	-	1,000	-	1,000	0%
Risk Management Supplies	464	-	1,600	-	0%
Total Materials & Supplies	\$ 1,498	\$ 1,500	\$ 2,100	\$ 1,500	0%

Property & Liability Insurance

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Other Expenses					
Claims	\$ -	\$ 5,000	\$ 5,000	\$ 5,229	5%
Programs & Projects	918	4,500	2,300	5,872	30%
Bad Debt Expense	-	5,000	5,000	-	-100%
Total Other Expenses	\$ 918	\$ 14,500	\$ 12,300	\$ 11,101	-23%
Capital					
Buildings	\$ 129,684	\$ 35,000	\$ 72,000	\$ 35,000	0%
Light Equipment	148,798	75,000	105,000	75,000	0%
Heavy Equipment	11,074	40,000	20,000	40,000	0%
Deductibles	-	15,000	15,000	15,000	0%
Technologies- Operations	-	2,000	2,000	2,000	0%
Total Capital	\$ 289,556	\$ 167,000	\$ 214,000	\$ 167,000	0%
Total Expenses	\$ 1,010,587	\$ 1,003,178	\$ 991,663	\$ 2,458,805	145%
Net Fund	\$ (71,549)	\$ 36,778	\$ 679,687	\$ -	-100%

Information Technology

Mission: 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.

Goal: Technology Project Management

By June 2013, complete 80% of IT projects on time, within budget, and according to the scope of services.

Objectives:

IT Projects - On Time Complete 80% of projects on time.

IT Projects - Within Budget Complete 80% of projects within budget.

IT Projects - Within Scope Complete 80% of projects according to the scope of services, thereby requiring no change orders.

	FY 2011		FY 2012			FY 2013	
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
IT Projects - On Time			89%	80%			80%
IT Projects - Within Budget			89%	80%			80%
IT Projects - Within Scope			83%	80%			80%

Highlights for FY 2013:

The Transfer In from the General Fund is proposed to increase 3% to cover the increased operating costs of this cost center.

Information Technology

Information Technology Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Information Technology				
CAD Systems Technician	1	1	1	1
Financial Systems Technician	1	1	1	1
Management Inform Serv Manager	1	1	1	1
Network Engineer	1	1	1	1
Systems & Database Administrator	1	1	1	1
User Support Technician	5	5	5	5
WAN Network Administrator	1	1	1	1
GIS				
GIS Technician	3	2	2	2
GIS Analyst	1	1	1	1
Total	15	14	14	14
Part Time Employees (Budget)	\$ 5,381	\$ 570	\$ 15,000	\$ 15,000

Information Technology Fund Budget Summary

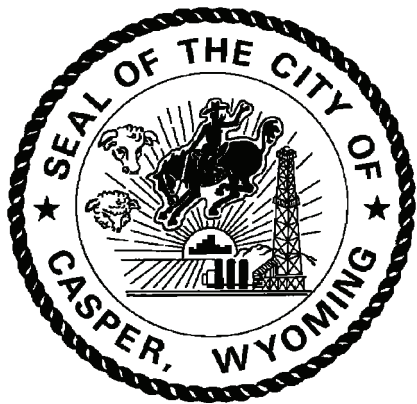
	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Services/ User Fees	\$ 670,701	\$ 686,404	\$ 686,404	\$ 686,708	0%
Miscellaneous	985	1,200	1,000	1,000	-17%
Transfers In	478,312	611,809	597,804	657,946	8%
Total Revenues	\$ 1,149,998	\$ 1,299,413	\$ 1,285,208	\$ 1,345,654	4%
Expenditures					
Personnel	\$ 1,057,368	\$ 1,146,501	\$ 1,136,702	\$ 1,181,470	3%
Contractual Services	98,734	132,312	127,906	149,584	13%
Materials and Supplies	4,005	4,600	4,600	4,600	0%
Capital	1,773	16,000	16,000	10,000	-38%
Total Expenditures	\$ 1,161,880	\$ 1,299,413	\$ 1,285,208	\$ 1,345,654	4%
Net IT & GIS Fund	\$ (11,882)	\$ -	\$ -	\$ -	100%
			Actual Reserves on June 30, 2011	\$ 30,404	
			Projected Reserves on June 30, 2012	\$ 30,404	
			Projected Reserves on June 30, 2013	\$ 30,404	

Information Technology

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges For Services					
Intergovernmental Services- MPO	\$ 131,183	\$ 136,622	\$ 136,622	\$ 136,622	0%
Interdepartmental Services	539,518	549,782	549,782	550,086	0%
Total Charges For Services	\$ 670,701	\$ 686,404	\$ 686,404	\$ 686,708	0%
Miscellaneous Revenue					
Map Sales & Other Misc.	\$ 985	\$ 1,200	\$ 1,000	\$ 1,000	-17%
Total Miscellaneous Revenue	\$ 985	\$ 1,200	\$ 1,000	\$ 1,000	-17%
Transfers					
Transfers In-General Fund	\$ 478,312	\$ 611,809	\$ 597,804	\$ 657,946	8%
Total Transfers	\$ 478,312	\$ 611,809	\$ 597,804	\$ 657,946	8%
Total Revenue	\$ 1,149,998	\$ 1,299,413	\$ 1,285,208	\$ 1,345,654	4%
Expenditures					
Personnel					
Salaries & Wages					
Full Time	\$ 790,695	\$ 821,512	\$ 823,012	\$ 860,017	5%
Part Time	570	15,000	5,848	15,000	0%
Overtime	-	1,000	-	1,000	0%
Total Salaries & Wages	\$ 791,265	\$ 837,512	\$ 828,860	\$ 876,017	5%
Other Pay					
Supplemental Pay					
Disability Leave Buy-Back	\$ 3,320	\$ 4,500	\$ 3,773	\$ 4,500	9%
Accrued Leave Payoff	1,487	-	-	-	5%
Allowances - Other	2,763	4,620	4,200	5,040	0%
Total Other Pay	\$ 7,570	\$ 9,120	\$ 7,973	\$ 9,540	5%
Benefits					
Health Insurance	\$ 124,656	\$ 144,917	\$ 144,917	\$ 143,541	-1%
Other Insurance Benefits	6,406	6,615	6,615	6,541	-1%
FICA/Medicare Tax	57,574	64,767	64,767	68,318	5%
Retirement Contributions	53,993	59,950	59,950	62,194	4%
Unemployment Compensation	1,424	-	-	-	0%
Workers' Compensation	14,480	23,620	23,620	15,319	-35%
Total Benefits	\$ 258,533	\$ 299,869	\$ 299,869	\$ 295,913	-1%
Total Personnel	\$ 1,057,368	\$ 1,146,501	\$ 1,136,702	\$ 1,181,470	3%

Information Technology

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Contractual Services					
Consulting Fees	\$ 4,080	\$ 25,000	\$ 25,000	\$ 25,000	0%
Maintenance Agreements	63,681	65,414	65,233	81,453	25%
Insurance & Bonds	10,923	16,361	16,361	17,445	7%
Telecommunications	4,093	4,376	4,586	4,586	5%
Postage	90	250	250	250	0%
Printing/Reproduction	1,182	1,400	1,000	1,200	-14%
Travel & Training	8,176	12,995	9,000	12,995	0%
Interdepartmental Services	1,469	1,416	1,416	1,555	10%
Association Dues	5,040	5,100	5,060	5,100	0%
Total Contractual Services	\$ 98,734	\$ 132,312	\$ 127,906	\$ 149,584	13%
Materials & Supplies					
Office Supplies	\$ 3,256	\$ 4,000	\$ 4,000	\$ 4,000	0%
Books, Periodicals, Maps	749	600	600	600	0%
Total Materials & Supplies	\$ 4,005	\$ 4,600	\$ 4,600	\$ 4,600	0%
Capital - New					
Technologies	\$ 1,773	\$ 16,000	\$ 16,000	\$ 10,000	-38%
Total Capital - New	\$ 1,773	\$ 16,000	\$ 16,000	\$ 10,000	-38%
Total Expenditures	\$ 1,161,880	\$ 1,299,413	\$ 1,285,208	\$ 1,345,654	4%
Net Fund	\$ (11,882)	\$ -	\$ -	\$ -	100%



Trust and Agency Funds

Perpetual Care

Metro Animal Control

Public Safety
Communication Center

Employee Health
Insurance Fund

Trust & Agency Funds

Trust & Agency Funds Budget Summary					
	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Services/ User Fees	\$ 7,472,865	\$ 7,635,205	\$ 7,579,544	\$ 7,795,107	2%
Taxes	879,263	1,100,000	950,000	1,000,000	-9%
Miscellaneous	1,799,629	2,113,293	1,740,179	1,519,605	-28%
Transfer In	3,486,972	3,759,716	3,759,716	3,427,689	-9%
Licenses	16,320	24,500	23,800	23,500	-4%
Total Revenues	\$ 13,655,049	\$ 14,632,714	\$ 14,053,239	\$ 13,765,901	-6%
Expenditures					
Personnel	\$ 2,032,450	\$ 2,416,478	\$ 2,330,102	\$ 2,487,401	3%
Contractual Services	8,813,793	8,233,755	8,215,227	8,311,849	1%
Materials and Supplies	65,584	71,900	60,650	66,450	-8%
Other	1,729,640	2,070,948	1,808,708	1,880,743	-9%
Capital	110,362	397,480	258,859	437,652	10%
Transfers Out	2,510,032	2,605,698	2,517,248	2,605,465	0%
Total Expenditures	\$ 15,261,861	\$ 15,796,259	\$ 15,190,794	\$ 15,789,560	0%
Net All Trust & Agency Funds	\$ (1,606,812)	\$ (1,163,545)	\$ (1,137,555)	\$ (2,023,659)	74%

Trust & Agency Summary by Fund					
	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Perpetual Care Fund					
Revenues	\$ 3,255,197	\$ 3,526,398	\$ 3,227,421	\$ 2,744,415	-22%
Expenditures	2,593,783	3,143,938	2,742,198	2,982,072	-5%
Net	661,414	382,460	485,223	(237,657)	
Metro Animal Control Fund					
Revenues	833,993	993,336	984,898	1,036,085	4%
Expenditures	836,278	1,025,356	996,658	1,036,085	1%
Net	(2,285)	(32,020)	(11,760)	(0)	
Public Safety Communication Center Fund					
Revenues	1,865,823	2,378,398	2,193,775	2,272,508	-4%
Expenditures	1,970,801	2,402,383	2,233,679	2,465,706	3%
Net	(104,978)	(23,985)	(39,904)	(193,198)	
Employee Health Insurance Fund					
Revenues	7,700,036	7,734,582	7,647,145	7,712,893	0%
Expenditures	9,860,999	9,224,582	9,218,259	9,305,696	1%
Net	(2,160,963)	(1,490,000)	(1,571,114)	(1,592,803)	
Revenues- All Trust & Agency	13,655,049	14,632,714	14,053,239	13,765,901	-6%
Expenditures- All Trust & Agency	15,261,861	15,796,259	15,190,794	15,789,560	0%
Net All Trust & Agency	(1,606,812)	(1,163,545)	(1,137,555)	(2,023,659)	

Perpetual Care

Mission: 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.

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 Once Cent Sales Tax funds. On June 30, 2011, there was \$4,358,434 of principal and \$399,797 of spendable interest in this account. Interest earned during FY 2013 is also budgeted to be expended. The budget includes the following expenditures for facility repair and improvements:

FY 2013

City Hall Facility Improvements	\$ 10,000
Hall of Justice- Capital Fund Payments	25,000
Fire Stations	20,000
Swimming Pools	28,000
Recreation Center	25,000
Ice Arena	25,000
Casper Events Center	50,000
Golf Course	8,000
	\$ 191,000

North Platte Park Trust - The interest earnings from this account are used for improvements in the original North Platte 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, 2011, there was a \$1,209,738 principal balance and \$192,888 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, 2011, there was a \$277,774 principal balance, and \$16,089 spendable interest in this account.

Perpetual Care

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, 2011, there was \$23,715,911 principal balance and no spendable interest in this account. The budget includes the following transfers and operating expenditures:

Operations Trust	Operating Revenues	FY 2012 Budgeted Expenses	% of Total Revenue	FY 2013 Projected Revenue	% of Total Revenue
Operations Trust Interest Earnings & Debt					
	Repayments	1,014,093	38.7%	683,005	26.1%
	General Fund Transfer In	1,609,105	61.3%	1,937,460	73.9%
	Total	\$ 2,623,198		\$ 2,620,465	

Operations Trust	Operating Expenses	FY 2012 Estimated Expenses	FY 2013 Projected Expenses	% Supported By Perpetual Care Interest Earnings	% Supported by General Fund Transfer In
	Casper Events Center	\$ 615,399	\$ 593,257	26.1%	73.9%
	Ice Arena	196,139	199,621	26.1%	73.9%
	Aquatics	271,479	241,389	26.1%	73.9%
	Recreation Center	562,570	585,265	26.1%	73.9%
	City Campus	319,255	320,853	26.1%	73.9%
	Buildings & Grounds	547,506	665,080	26.1%	73.9%
	Investment Fees	17,500	15,000		
		\$ 2,529,848	\$ 2,620,465		

Interest Earnings To Fund 100% of These Operations	\$ 2,623,198	\$ 2,620,465
Current Interest Earnings & Revenue Short Fall	\$ 1,014,093	\$ 683,005
	\$ 1,609,105	\$ 1,937,460

	6/30/2012	6/30/2013
Current Operations Trust Principal Balance	\$ 23,715,911	\$ 23,715,911
Estimated Principal Balance Needed To Generate Interest Earnings To Support These Operations	\$ 61,346,967	\$ 90,990,131

Perpetual Care

Perpetual Care Highlights for FY 2013

The Transfers In consist of:

No One Cent #14 funding was allocated to be added to the non-spendable principal balances of the Building Trust Account and the Operations Trust Account. In FY 2012 the City Council allocated \$660,000 of interest earnings from optional One Cent #13 to be added to the principal balance of the Operations Trust.

A \$1,864,170 transfer in FY 2013 from the General Fund to the Operations Account supplements 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 2013, Perpetual Care interest earnings are projected to be only able to fund 26.8% of the total cost of these operations.

Perpetual Care Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Services/ User Fees	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	0%
Interest Income	857,564	1,215,400	919,067	782,050	-36%
Principal Repayment	34,692	34,693	32,049	17,705	-49%
Transfer In	2,355,741	2,269,105	2,269,105	1,937,460	-15%
Total Revenues	\$ 3,255,197	\$ 3,526,398	\$ 3,227,421	\$ 2,744,415	-22%
Expenditures					
Contractual Services	\$ 24,863	\$ 24,990	\$ 19,090	\$ 22,312	-11%
Materials and Supplies	-	10,850	-	5,400	-50%
Other	6,792	348,100	85,860	157,895	-55%
Capital	52,096	154,300	120,000	191,000	24%
Transfers Out	2,510,032	2,605,698	2,517,248	2,605,465	0%
Total Expenditures	\$ 2,593,783	\$ 3,143,938	\$ 2,742,198	\$ 2,982,072	-5%
Net Perpetual Care	\$ 661,414	\$ 382,460	\$ 485,223	\$ (237,657)	-162%

Interest Reserves on June 30, 2011 \$ 544,871

Projected Interest Reserves on June 30, 2012 \$ 544,871

Projected Interest Reserves on June 30, 2013 \$ 544,871

The interest reserves exclude non-spendable principal amounts.

Principal Reserves on June 30, 2011 \$ 29,561,856

Projected Principal Reserves on June 30, 2012 \$ 29,561,856

Projected Principal Reserves on June 30, 2013 \$ 29,561,856

The principal reserves are designated non-spendable amounts.

Perpetual Care

North Platte Park Trust

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Gain/(Loss) On Investments	\$ (7,410)	\$ -	\$ (1,300)	\$ -	0%
N Platte Park Interest	45,014	49,000	36,660	24,200	-51%
Total Revenues	\$ 37,604	\$ 49,000	\$ 36,660	\$ 24,200	-51%
Expenditures					
Investment Fees	\$ 877	\$ 900	\$ 800	\$ 900	0%
Programs & Projects	-	48,100	35,860	23,300	-52%
Total Expenditures	\$ 877	\$ 49,000	\$ 36,660	\$ 24,200	-51%
Total North Platte Park Trust	\$ 36,727	\$ -	\$ -	\$ -	0%

Building Trust

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Building Trust Gain/(Loss) On Inv	\$ (38,768)	\$ -	\$ (6,600)	\$ -	0%
Building Trust Interest	154,155	176,000	107,000	87,000	-51%
Senior Citizens Building Rent	7,200	7,200	7,200	7,200	0%
Transfers In	135,000	-	-	-	0%
Total Revenues	\$ 257,587	\$ 183,200	\$ 107,600	\$ 94,200	-49%
Expenditures					
Buildings	\$ 52,096	\$ 154,300	\$ 120,000	\$ 191,000	24%
Interdepartmental Services	2,707	2,440	2,440	2,262	-7%
Investment Fees	4,156	4,000	3,100	4,000	0%
Programs & Projects	6,792	300,000	50,000	134,595	-55%
Total Expenditures	\$ 65,751	\$ 460,740	\$ 175,540	\$ 331,857	-28%
Total Building Trust	\$ 191,836	\$ (277,540)	\$ (67,940)	\$ (237,657)	-14%

Urban Forestry

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Gain/(Loss) On Investments	\$ (1,216)	\$ -	\$ (300)	\$ -	0%
Contributions - Urban Forestry	570	-	-	-	0%
Interest Income	10,131	11,000	8,420	5,550	-50%
Total Urban Forestry Revenues	\$ 9,485	\$ 11,000	\$ 8,120	\$ 5,550	-50%
Expenditures					
Investment Fees	\$ 158	\$ 150	\$ 150	\$ 150	0%
Operating Supplies	-	10,850	-	5,400	-50%
Total Urban Forestry Expenditures	\$ 158	\$ 11,000	\$ 150	\$ 5,550	-50%
Total for Urban Forestry	\$ 9,327	\$ -	\$ 7,970	\$ -	0%

Perpetual Care Operations Trust

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Gain/(Loss) On Investments	\$ (145,578)	\$ -	\$ (24,727)	\$ -	0%
Interest Income	840,666	979,400	798,614	665,300	-32%
Debt Repayment - Interfund Advnc	34,692	34,693	32,049	17,705	-49%
Transfers In-General Fund	1,605,741	1,609,105	1,609,105	1,937,460	20%
Transfers In-Principal from 1% 13	615,000	660,000	660,000	-	-100%
Total Operations Revenues	\$ 2,950,521	\$ 3,283,198	\$ 3,075,041	\$ 2,620,465	-20%
Expenditures					
Investment Fees	\$ 16,965	\$ 17,500	\$ 12,600	\$ 15,000	-14%
Transfers Out	2,510,032	2,605,698	2,517,248	2,605,465	0%
Total Operations Expenditures	\$ 2,526,997	\$ 2,623,198	\$ 2,529,848	\$ 2,620,465	0%
Total for Operations Trust	\$ 423,524	\$ 660,000	\$ 545,193	\$ -	-100%

Metro Animal Control

Mission: To provide animal control service 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.

Goal: Animal Placements

To increase the number of positive placements for animals under the care of Metro Animal Control.

Objectives:

Animal Adoptions To maintain the total number of adoptions from Metro at FY 2011 levels.

Euthanizations To maintain the number of unwanted animals that are euthanized at FY 2011 levels.

Rescue Group Placements To increase the number of animals accepted by rescue groups.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Adopt-A-Thon Events	1	2	2	4	1	100.00 %	4
Animal Adoptions	1,029	1,391	1,016	1,391	-13	-1.26%	1,391
Animal Rescue Transports	44	63	45	40	1	2.27%	40
Euthanizations	645	855	586	855	-59	-9.15%	855
Rescue Group Placements	280	367	243	367	-37	-13.21%	367
Save A Pet Commercials	36	49	39	50	3	8.33%	50

Highlights for FY 2013:

This budget includes the reallocation of a part-time Kennel Technician position to a full-time position to better handle the service requirements.

Metro Animal Control

Metro Animal Control Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Animal Protection Officer II	6	6	6	6
Kennel Technician	3	2	3	4
Lead Animal Protection Officer	1	1	1	1
Metro Animal Control Manager	1	1	1	1
Total	11	10	11	12
Part Time Employees (Budget)		\$ 8,246	\$ 15,677	\$ -

Metro Animal Control Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Licenses	\$ 16,320	\$ 24,500	\$ 23,800	\$ 23,500	-4%
Charges for Services/ User Fees	191,218	246,541	238,703	255,196	4%
Miscellaneous	4,047	4,200	4,300	4,200	0%
Transfer In	622,408	718,095	718,095	753,189	5%
Total Revenues	\$ 833,993	\$ 993,336	\$ 984,898	\$ 1,036,085	4%
Expenditures					
Personnel	\$ 633,429	\$ 756,456	\$ 741,640	\$ 779,686	3%
Contractual Services	104,164	126,422	127,209	129,099	2%
Materials and Supplies	49,507	50,300	50,800	50,300	0%
Other	30,000	30,000	30,000	30,000	0%
Capital	19,178	62,178	47,009	47,000	-24%
Total Expenditures	\$ 836,278	\$ 1,025,356	\$ 996,658	\$ 1,036,085	1%
Net Metro Animal Control	\$ (2,285)	\$ (32,020)	\$ (11,760)	\$ (0)	-100%
			Actual Reserves on June 30, 2011	\$ 267,378	
			Projected Reserves on June 30, 2012	\$ 285,618	
			Projected Reserves on June 30, 2013	\$ 315,618	

Metro Animal Control

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Licenses					
Pet Licenses	\$ 16,320	\$ 24,500	\$ 23,800	\$ 23,500	-4%
Total Licenses	\$ 16,320	\$ 24,500	\$ 23,800	\$ 23,500	-4%
Charges For Services					
Boarding Fees	\$ 1,576	\$ 3,500	\$ 2,500	\$ 2,500	-29%
Adoption Fees	34,860	41,000	40,000	40,000	-2%
Intergovernmental User Charges	154,782	202,041	196,203	212,696	5%
Total Charges For Services	\$ 191,218	\$ 246,541	\$ 238,703	\$ 255,196	4%
Miscellaneous Revenue					
Interest Income	\$ 616	\$ 1,200	\$ 800	\$ 1,200	0%
Misc Revenue	3,431	3,000	3,500	3,000	0%
Total Miscellaneous	\$ 4,047	\$ 4,200	\$ 4,300	\$ 4,200	0%
Transfers					
Transfers In	\$ 622,408	\$ 718,095	\$ 718,095	\$ 753,189	5%
Total Transfers	\$ 622,408	\$ 718,095	\$ 718,095	\$ 753,189	5%
Total Operating Revenue	\$ 833,993	\$ 993,336	\$ 984,898	\$ 1,036,085	4%
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 428,519	\$ 481,968	\$ 481,650	\$ 534,155	11%
Part Time	8,246	15,677	6,000	-	-100%
Overtime	14,225	13,100	13,500	13,100	0%
Total Salaries & Wages	\$ 450,990	\$ 510,745	\$ 501,150	\$ 547,255	7%
Other Pay					
Supplemental Pay					
Disability Leave Buy-Back	\$ 4,280	\$ 5,500	\$ 5,251	\$ 5,500	0%
Accrued Leave Payoff	3,520	1,500	500	-	0%
Other Allowances	3,600	3,600	3,600	3,600	-14%
Total Other Pay	\$ 11,400	\$ 10,600	\$ 9,351	\$ 9,100	-14%
Benefits					
Health Insurance	\$ 94,944	\$ 140,594	\$ 140,594	\$ 127,629	-9%
Other Insurance Benefits	3,644	4,452	4,600	4,801	8%
FICA/Medicare Tax	32,852	39,881	37,900	42,672	7%
Retirement Contributions	31,249	35,639	33,500	39,358	10%
Workers' Compensation	8,350	14,545	14,545	8,871	-39%
Total Benefits	\$ 171,039	\$ 235,111	\$ 231,139	\$ 223,331	-5%
Total Personnel	\$ 633,429	\$ 756,456	\$ 741,640	\$ 779,686	3%

Metro Animal Control

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Contractual Services					
Medical Testing Services	\$ -	\$ 500	\$ 300	\$ 500	0%
Water	4,199	5,000	4,800	5,000	0%
Energy - Electricity	8,184	9,000	7,900	9,000	0%
Energy - Natural Gas	8,218	8,000	4,800	8,000	0%
Maintenance Agreements	2,943	3,300	3,037	3,300	0%
Insurance & Bonds	6,447	10,626	10,626	10,529	-1%
Telecommunications	9,006	8,000	18,000	8,000	0%
Postage/Shipping	1,952	2,000	1,050	2,000	0%
Travel & Training	1,565	4,000	1,200	4,000	0%
Interdepartmental Services	41,121	39,891	39,891	42,046	5%
Dispatch Services	8,478	9,105	9,105	9,724	7%
Other Contractual	12,051	27,000	26,500	27,000	0%
Total Contractual Services	\$ 104,164	\$ 126,422	\$ 127,209	\$ 129,099	2%
Materials & Supplies					
Office Supplies	\$ 2,813	\$ 2,500	\$ 2,500	\$ 2,500	0%
Other Materials & Supplies	45,380	46,000	46,700	46,000	0%
Uniforms	1,314	1,800	1,600	1,800	0%
Total Materials & Supplies	\$ 49,507	\$ 50,300	\$ 50,800	\$ 50,300	0%
Other Expenses					
Depreciation	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0%
Total Other Expenses	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0%
Capital - Replacement					
Building Improvements	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	0%
Light Equipment	17,046	37,178	24,640	22,000	-41%
Technologies	2,132	5,000	2,369	5,000	0%
Total Capital - Replacement	\$ 19,178	\$ 62,178	\$ 47,009	\$ 47,000	-24%
Total Operating Expenses	\$ 836,278	\$ 1,025,356	\$ 996,658	\$ 1,036,085	1%
Net Fund	\$ (2,285)	\$ (32,020)	\$ (11,760)	\$ (0)	-100%

Public Safety Comm Center

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

Goal: Response Time

To reduce dispatch and patrol response times and to effectively respond to crime and service calls.

Objectives:

Priority 1 Calls - Response Time To reduce response times to Priority 1 Calls to less than 4:30 minutes.

Priority 2 Calls - Response Time To maintain response times to Priority 2 Calls to less than 14:00 minutes.

Priority 3 Calls - Response Time To maintain response times to Priority 3 Calls to less than 30:00 minutes.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Avg # of Operational PSCC Personnel	15.89	17.08	21.00		5	32.17%	21.00
Priority 1 Calls - No. of Calls	3,158	4,599	2,946		-212	-6.71%	
Priority 1 Calls - Response Time	4:40	4:35	4:33	4:30	-7	-2.46%	4:30
Priority 2 Calls - Response Time	11:24	11:18	11:24	14:00	0	0.04%	14:00
Priority 3 Calls - Response Time	24:15	25:25	26:45	30:00	149	10.26%	30:00

Highlights for FY 2013:

The net loss of this cost center is due to expenditure of depreciation reserves for capital replacement.

Public Safety Comm Center

Public Safety Communications Center Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Call Taker	2	1	2	2
Lead Communications Technician	4	4	4	4
PSCC Communications Supervisor	1	1	1	1
Public Safety Communications Tech	15	15	15	15
Total	22	21	22	22
Part Time Employees (Budget)	\$ 96,824	\$ 74,304	\$ 100,000	\$ 100,000

Public Safety Communications Center (PSCC) Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Taxes	\$ 879,263	\$ 1,100,000	\$ 950,000	\$ 1,000,000	-9%
Charges for Service	473,031	501,882	470,259	535,771	7%
Miscellaneous	4,706	4,000	1,000	1,500	-63%
Transfers In	508,823	772,516	772,516	735,237	-5%
Total Revenues	\$ 1,865,823	\$ 2,378,398	\$ 2,193,775	\$ 2,272,508	-4%
Expenditures					
Personnel	\$ 1,345,962	\$ 1,592,073	\$ 1,520,513	\$ 1,633,368	3%
Contractual Services	476,826	528,510	521,418	530,538	0%
Materials and Supplies	16,077	9,800	8,900	9,800	0%
Other	92,848	92,848	92,848	92,848	0%
Capital	39,088	179,152	90,000	199,152	11%
Total Expenditures	\$ 1,970,801	\$ 2,402,383	\$ 2,233,679	\$ 2,465,706	3%
Net PSCC Fund	\$ (104,978)	\$ (23,985)	\$ (39,904)	\$ (193,198)	705%
			Actual Reserves on June 30, 2011	\$ 1,163,806	
			Projected Reserves on June 30, 2012	\$ 1,216,750	
			Projected Reserves on June 30, 2013	\$ 1,116,400	

Public Safety Comm Center

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges For Services					
Intergovernmental User Charge	\$ 402,255	\$ 426,815	\$ 399,899	\$ 455,608	7%
Wyoming Medical Center	70,776	75,067	70,360	80,163	7%
Total Charges For Services	\$ 473,031	\$ 501,882	\$ 470,259	\$ 535,771	7%
Miscellaneous Revenue					
Administrative Fees					
Interest Income	\$ 3,244	\$ 3,500	\$ 1,000	\$ 1,000	-71%
Miscellaneous Revenue	1,874	500	-	500	0%
Gain/Loss On Investments	(412)	-	-	-	0%
Total Miscellaneous	\$ 4,706	\$ 4,000	\$ 1,000	\$ 1,500	-63%
Taxes					
Telephone Service Charge	\$ 879,263	\$ 1,100,000	\$ 950,000	\$ 1,000,000	-9%
Total Taxes	\$ 879,263	\$ 1,100,000	\$ 950,000	\$ 1,000,000	-9%
Transfers In					
Transfers In	\$ 508,823	\$ 772,516	\$ 772,516	\$ 735,237	-5%
Total Transfers	\$ 508,823	\$ 772,516	\$ 772,516	\$ 735,237	-5%
Total Operating Revenue	\$ 1,865,823	\$ 2,378,398	\$ 2,193,775	\$ 2,272,508	-4%
Expenses					
Personnel					
Salaries & Wages					
Full Time	\$ 853,555	\$ 994,694	\$ 950,909	\$ 1,026,725	3%
Part Time	74,304	100,000	75,000	100,000	0%
Overtime	37,095	60,000	62,000	60,000	0%
Total Salaries & Wages	\$ 964,954	\$ 1,154,694	\$ 1,087,909	\$ 1,186,725	3%
Other Pay					
Supplemental Pay					
Holiday Pay	\$ 28,948	\$ 32,000	\$ 25,500	\$ 32,800	3%
Disability Leave Buy-Back	951	1,000	1,508	3,000	200%
Accrued Leave Payoff	6,557	8,000	3,800	-	-100%
Other Allowances	480	480	480	480	0%
Total Other Pay	\$ 36,936	\$ 41,480	\$ 31,288	\$ 36,280	-13%
Benefits					
Health Insurance	\$ 174,228	\$ 196,896	\$ 196,896	\$ 207,300	5%
Other Insurance Benefits	7,069	10,021	9,500	10,247	2%
FICA/Medicare Tax	72,206	91,505	88,000	94,168	3%
Retirement Contributions	78,189	91,057	91,000	94,171	3%
Unemployment Contributions	8,905	-	9,500	-	0%
Workers' Compensation	3,475	6,420	6,420	4,477	-30%
Total Benefits	\$ 344,072	\$ 395,899	\$ 401,316	\$ 410,363	4%
Total Personnel	\$ 1,345,962	\$ 1,592,073	\$ 1,520,513	\$ 1,633,368	3%

Public Safety Comm Center

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Contractual Services					
Investment Fees	\$ 693	\$ 500	\$ 352	\$ 500	0%
Maintenance Agreements	185,540	210,000	195,000	210,000	0%
Building Rent	11,539	13,000	13,000	13,000	0%
Insurance & Bonds	7,238	23,887	23,887	25,764	8%
Telecommunications	129,551	136,144	136,500	136,144	0%
Travel and Training	9,129	10,500	5,200	10,500	0%
Interdepartmental Services	118,327	119,479	119,479	119,630	0%
Other Contractual	14,809	15,000	28,000	15,000	0%
Total Contractual Services	\$ 476,826	\$ 528,510	\$ 521,418	\$ 530,538	0%
Materials & Supplies					
Office Supplies	\$ 5,800	\$ 3,500	\$ 4,200	\$ 3,500	0%
Other Materials & Supplies	3,281	5,000	3,200	5,000	0%
Uniforms	6,996	1,300	1,500	1,300	0%
Total Materials & Supplies	\$ 16,077	\$ 9,800	\$ 8,900	\$ 9,800	0%
Other Expenses					
Depreciation	\$ 92,848	\$ 92,848	\$ 92,848	\$ 92,848	0%
Total Other Expenses	\$ 92,848	\$ 92,848	\$ 92,848	\$ 92,848	0%
Capital - Replacement					
Buildings	\$ 1,167	\$ -	\$ -	\$ 20,000	100%
Light Equipment	-	11,152	8,000	11,152	0%
Technologies	37,921	168,000	82,000	168,000	0%
Total Capital - Replacement	\$ 39,088	\$ 179,152	\$ 90,000	\$ 199,152	11%
Total Operating Expenses	\$ 1,970,801	\$ 2,402,383	\$ 2,233,679	\$ 2,465,706	3%
Net Fund	\$ (104,978)	\$ (23,985)	\$ (39,904)	\$ (193,198)	705%

Employee Health Insurance

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

Goal: Health Benefit Maintenance

To keep annual increases to the City's health plan below the national medical inflation rate.

Objectives:

Health Seminars - Citywide Completion Rate

Have each employee on the city health plan attend two health education seminars.

Health-Based Environmental Assessments - Citywide

To conduct one healthy workplace environmental assessment of each workgroup throughout the city organization, plus one follow up assessment.

Prescription Drug Costs

To reduce the total cost of prescription drugs by 1%.

	FY 2011		FY 2012				FY 2013
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Cardiovascular Program Compliance	36%	44%	44%	50%	0	22.55%	50%
Diabetic Program Compliance	41%	39%	51%	50%	0	23.85%	50%
Health Seminars - Citywide Completion Rate			44%	100%			100%
Health Seminars Completed - Administrative Services			62%	100%			
Health Seminars Completed - Attorneys Office			50%	100%			
Health Seminars Completed - City Managers Office			56%	100%			
Health Seminars Completed - Community Development			92%	100%			
Health Seminars Completed - Fire-EMS			35%	100%			
Health Seminars Completed - HR			100%	100%			
Health Seminars Completed - Leisure Services			60%	100%			

Employee Health Insurance

	FY 2011		FY 2012			FY 2013	
	Actual YTD Through March	Actual Full Year	Actual YTD Through March	Target	YTD Actual Change	YTD Percent Change	Target
Health Seminars Completed - Police			11%	100%			
Health Seminars Completed - Public Services			55%	100%			
Health-Based Environmental Assessments - Citywide			41	41			41
Prescription Drug Costs			\$516,204				\$0
Total Healthcare Costs			\$2,740,120				

Highlights for FY 2013:

Expenditures for employee health care appear to be stable, possibly due to changes in plan benefits and the normal cycle of health care experience.

Employee Health Insurance

Employee Health Insurance Highlights

For FY 2013: This will be the fourth year with a new third party administrator for the health plan, with services such as disease management. It will be the second full fiscal year after the implementation of the new health plan changes in January 2011. During FY12 Council eliminated post-retirement healthcare benefits for employees hired after December 31, 2011. This was done to start controlling the Post Employment Benefits (OPEB) liability.

Employee Health Insurance Fund Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
Full Time Positions				
Health Promotions Manager	-	1	1	1
Total	-	1	1	1
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

Employee Health Insurance Budget Summary

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 6,801,416	\$ 6,879,582	\$ 6,863,382	\$ 6,996,940	2%
Miscellaneous	898,620	855,000	783,763	714,150	-16%
Transfers In	-	-	-	1,803	100%
Total Revenues	\$ 7,700,036	\$ 7,734,582	\$ 7,647,145	\$ 7,712,893	0%
Expenditures					
Personnel	\$ 53,059	\$ 67,949	\$ 67,949	\$ 74,346	9%
Contractual Services	8,207,940	7,553,833	7,547,510	7,629,900	1%
Materials & Supplies	-	950	950	950	0%
Other	1,600,000	1,600,000	1,600,000	1,600,000	0%
Capital	-	1,850	1,850	500	-73%
Total Expenditures	\$ 9,860,999	\$ 9,224,582	\$ 9,218,259	\$ 9,305,696	1%
Net Employee Health Insurance Fund	\$ (2,160,963)	\$ (1,490,000)	\$ (1,571,114)	\$ (1,592,803)	7%
Reserves For Operations					
Actual Reserves on June 30, 2011	\$ 5,479,675				
Projected Reserves on June 30, 2012	\$ 5,508,561				
Projected Reserves on June 30, 2013	\$ 5,515,758				
Other Post-Employment Benefits (OPEB) Unfunded Liability**					
Actual OPEB Liability on June 30, 2011	\$ 6,458,156				
Projected OPEB Liability on June 30, 2012	\$ 8,058,156				
Projected OPEB Liability on June 30, 2013	\$ 9,658,156				

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

Employee Health Insurance

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Revenues					
Miscellaneous Revenue					
Interest Income	\$ 60,851	\$ 100,000	\$ 33,250	\$ 34,150	-66%
Gain/Loss On Investments	(21,745)	-	(7,600)	-	0%
Insurance Reimbursements	134,325	180,000	90,000	180,000	0%
Stoploss Reimbursements	725,189	575,000	575,000	500,000	-13%
Miscellaneous Revenue	-	-	93,113	-	0%
Total Miscellaneous	\$ 898,620	\$ 855,000	\$ 783,763	\$ 714,150	-16%
Charges for Service					
Non-Employee Premiums	\$ (337)	\$ 50,000	\$ -	\$ -	-100%
Employee Premiums	1,346,897	1,381,003	1,381,003	1,342,400	-3%
Employer Premiums	4,870,114	4,978,579	4,978,579	5,144,540	3%
Retiree Premiums	564,904	450,000	483,800	485,000	8%
COBRA Premiums	19,838	20,000	20,000	25,000	25%
Total Charges for Service	\$ 6,801,416	\$ 6,879,582	\$ 6,863,382	\$ 6,996,940	2%
Transfers In					
Transfers In	\$ -	\$ -	\$ -	\$ 1,803	100%
Total Transfers	\$ -	\$ -	\$ -	\$ 1,803	100%
Total Revenue	\$ 7,700,036	\$ 7,734,582	\$ 7,647,145	\$ 7,712,893	0%
Operating Expenses					
Personnel					
Salaries & Wages					
*Full Time	\$ 34,467	\$ 52,796	\$ 52,796	\$ 56,824	8%
Total Salaries & Wages	\$ 34,467	\$ 52,796	\$ 52,796	\$ 56,824	8%
Other Pay					
*Disability Leave Buy-Back	\$ -	\$ -	\$ -	\$ 250	100%
Total Other Pay	\$ -	\$ -	\$ -	\$ 250	100%
Benefits					
*Health Insurance	\$ 12,756	\$ 5,444	\$ 5,444	\$ 5,873	8%
*Other Insurance Benefits	197	438	438	457	4%
*FICA/Medicare Tax	2,558	4,039	4,039	4,367	8%
*Retirement Contributions	2,454	3,759	3,759	4,064	8%
*Workers' Compensation	627	1,473	1,473	2,511	70%
Total Benefits	\$ 18,592	\$ 15,153	\$ 15,153	\$ 17,272	14%
Total Personnel	\$ 53,059	\$ 67,949	\$ 67,949	\$ 74,346	9%
Contractual Services					
Investment Fees	\$ 2,849	\$ 3,000	\$ 1,850	\$ 1,850	-38%
Plan Administration Fees	293,869	287,650	287,650	287,650	0%
Medical Stop-loss Insurance	482,046	500,000	500,000	510,000	2%
Dental Insurance	357,443	325,000	325,000	325,000	0%
Wellness Testing	167,033	132,033	128,840	175,000	33%
EFAP Premium	-	35,000	33,020	35,000	0%
Prescriptions	769,130	750,000	750,000	750,000	0%
Claims	6,126,570	5,500,000	5,500,000	5,500,000	0%
Other Contractual	9,000	6,000	6,000	9,250	54%
Association Dues	-	12,350	12,350	12,350	0%
Interdepartmental Services	-	-	-	20,000	100%
*Printing & Reproduction	-	300	300	300	0%
*Travel & Training	-	2,500	2,500	3,500	40%
Total Contractual Services	\$ 8,207,940	\$ 7,553,833	\$ 7,547,510	\$ 7,629,900	1%

Employee Health Insurance

	FY 2011 ACTUAL	FY 2012 REVISED	FY 2012 ESTIMATE	FY 2013 ADOPTED	% ▲
Materials & Supplies					
*Office Supplies	\$ -	\$ 350	\$ 350	\$ 350	0%
*Books, Periodicals, Maps	-	600	600	600	0%
Total Materials & Supplies	\$ -	\$ 950	\$ 950	\$ 950	0%
Other Expenses					
OPEB Liability Funding	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	0%
Total Other Expenses	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	0%
Capital - New					
*Technologies	\$ -	\$ 1,850	\$ 1,850	\$ 500	-73%
Total Capital - New	\$ -	\$ 1,850	\$ 1,850	\$ 500	-73%
Total Expenses	\$ 9,860,999	\$ 9,224,582	\$ 9,218,259	\$ 9,305,696	1%
Total Expenses	\$ 9,860,999	\$ 9,224,582	\$ 9,218,259	\$ 9,305,696	1%
Net Fund	\$ (2,160,963)	\$ (1,490,000)	\$ (1,571,114)	\$ (1,592,803)	7%

* Related to internal administration costs.

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

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
- LifeSteps Campus
- 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 2013 BUDGET CALENDAR

Budgetary Preparation

November 26, 2011	Capital Improvement Plan (CIP) process begins, includes capital projects and capital equipment for next five years.
January 5—Jan 31, 2012	Salary & benefit projections by Human Resources. Finance calculates City-wide personnel costs.
February 1– February 29	Department entry of estimated year-end expenditures and revenues for FY 2011, as well as budget entry for revenue and projected expenditures for FY 2012.
March 1	CIP completed
March 4—April 9	Budget review by City Manager, Assistant City Manager, Administrative Services Director, and department heads and division supervisors
May 4	Summary Preliminary Budget to Council
May 21	Budget Books to Council
May 29-31	Council Budget Review Sessions
June 19	Public Hearing on FY12 Budget Amendments
June 19	Public Hearing on FY13 Budget Adoption

Publication Dates

May 15	Publication of Preliminary Budget (Published in Minutes Document)
June 5, 12	Proposed Amendments of Funds
June 5, 12	Notice of Hearing on City Budget
June 19	Publication of Tentative Budget (Published in Minutes Document)

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 operational budgets. Many of these steps, such as capital planning, have dedicated software systems and result in the creation of discrete published documents. The FY 2013 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 Operational 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
- Operational 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 operational 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 PROCUDRES 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.

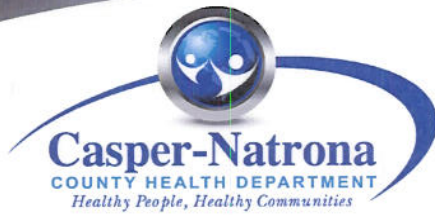
Unreserved Fund Balance: The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

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



475 S. Spruce St
Casper, WY 82601
Phone: 307-235-9340
Fax: 307-237-2036
www.casperhealth.com

April 2, 2012

Mr. John Patterson
Casper City Manager
Mr. V.H. McDonald
Casper City Clerk
200 N. David St.
Casper, WY, 82601

Mr. Ed Opella, Chair
Natrona County Commission
Ms. Renee Vitto
Natrona County Clerk
200 N. Center St.
Casper, WY 82601

Lady and Gentlemen:

We have attached the proposed budget request from the Health Department for Fiscal Year 2012/2013 funding from the City of Casper and Natrona County. We are requesting **\$650,000** from each entity, bringing total funding from local government to **\$1,300,000**.

The Health Department has operated with flat or reduced budgets for the past three years; we believe we have been good "team players" during these reduced economic times, utilizing our Unallocated Cash Reserves, accumulated over many years of cautions spending, in order to maintain minimum basic Public Health Services for the citizens of Casper and Natrona County. We estimate that we will end this year with a balance of \$350,000 Expenses over Revenues.

During these reduced budget years, we have lost employees, and have not replaced many of them. (We are not unique in this situation; The National Association of County and City Health Officers reports that over half of all Local Health Departments experienced reduced budgets, lost positions, and cuts in services; federal budgets and grants have also been diminishing.)

Although we have not eliminated any programs outright, all Health Department Divisions have reduced services to our citizens, while demand for those services is increasing. For example, environmental Health has reduced inspection frequencies and has not responded to "nuisance" complaints, and there are currently 10 persons on a waiting list for our Maternal-Family Health/Nurse-Family-Partnership program. These are basic Public Health services, rooted in the concept of *Prevention*, and moneys expended return long-range savings. Nationally, the Rand Corporation estimates that Nurse-Family-Partnership returns \$5.70 in near lifelong savings for every \$1.00 spent on the program; these savings accrue in decreased spending on health care, child protection, criminal justice public assistance, and more. Similar savings and improvements in quality of life grow from Immunization, Reproductive Health, and Environmental Health programs.

We cannot allow these benefits to Casper and Natrona County to erode. Accordingly, the Casper-Natrona County Health Department, with the agreement and support of the Casper-Natrona County Board of Health, is proposing an increase in our expenses over recent previous budgets.

As with almost every organizational budget, personnel costs represent the largest share, and we are proposing the following increases in personnel costs:

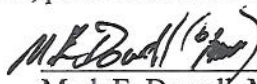
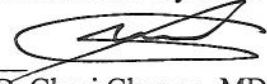
- Replace one Environmental Health Specialist, lacking for two (02) years
- Replace two Registered Nurses and one Certified Nurse Aide in the Adult Home Health Care and Maternal-Family Health programs.
- Promote two RNs to a Management/Supervisory positions as part of our ongoing re-organization and restructuring.
- Promote an Administration Manager to Director status in reflection of the constant increases in the volume and complexity of Grants and Personnel Management.
- Hire one Administration support employee to assist with those growing duties.
- Provide salary adjustments to selected employees, based on Merit Evaluation, to bring them to their correct positions within our Market-Comparison Salary Matrix
(e.g., a 20-year veteran program manager who has been below the midpoint of that position's salary range for several years)
- Hire a Community Education/Public Information Officer. This will restore a position lost 3 years ago, and since performed sporadically by other employees. This function is critical to our Strategic Plan, which calls for increased Community Partnerships, Public Education, and development of Community Health Assessments and Improvement Plans. In addition to the traditional functions of Health Education, this position will be in charge of expanded Website information, and a new venture into "Social Media".
- Hire a Public Health Accreditation Coordinator. Central to our Strategic Plan is the pursuit of formal Accreditation for the Health Department. This is a huge undertaking, and will require 2-3 years of work; we believe that Accreditation will soon become the standard to qualify for Grants, and to provide solid professional and institutional credibility.

In addition to these increased Personnel costs, we plan to perform overdue upgrades to our in-house telephone system, and to our staff's cell phones, as well as ongoing replacement and upgrades of various individual computers and accessories.

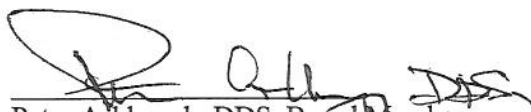
Finally, we expect overall operating expenses such as vehicle fuel and maintenance, building utilities, insurance, etc. to continue the moderate increases we have all experienced.


Public Health is critical to Community Health, Growth, and Development, and it is deserving of support by the local governments it serves. If you have questions, please do not hesitate to contact any of us.

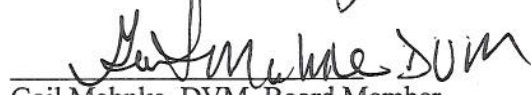

Robert E. Harrington, MS, RS, DAAS
Department Director

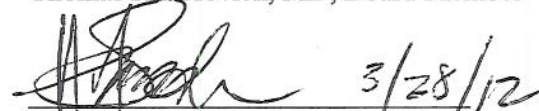
 
Mark E. Dowell, MD, Ghazi Ghanem, MD
Natrona County Health Officers


Karl Killmer, CPA, Chair, Board of Health


Peter Ashbaugh, DDS, Board Member


Thomas Radosevich, MD, Board Member


Gail Mahnke, DVM, Board Member

 3/28/12
Mark Smith, RN, MSN, Board Member

Casper Natrona County Health Department

For the Eight Months Ending February 29, 2012

	YR TO DATE ACTUAL	CURRENT YR BUDGET	PROPOSED BUDGET
Revenue:			
TAX REVENUE (COUNTY)	\$350,000.00	\$525,000.00	
TAX REVENUE (CITY)	350,000.00	525,000.00	
GRANT REVENUE	605,165.15	1,042,768.84	1,012,337.84
GENERATED REVENUE	571,176.13	736,700.00	679,450.00
INTEREST AND INVESTMENT INCOME	1,535.20	5,000.00	2,000.00
Total Revenue	1,877,876.48	2,834,468.84	1,693,787.84
Expenditures:			
OUTSTANDING PURCHASE ORDERS	5,720.89		
REGULAR SALARIES	850,031.00	1,443,975.00	1,610,670.00
BENEFITS	318,426.51	535,806.00	666,158.66
CONTRACT LABOR	61,258.10	134,000.00	116,600.00
MATCHING FUNDS	60,082.31	50,000.00	
SALARY STATE PROFESSIONAL FEE	9,170.73	10,000.00	
ADVERTISING	1,074.80	1,750.00	1,750.00
AUTO EXPENSES	112.03	9,250.00	9,400.00
ED PUBLIC	5,179.78	2,500.00	2,500.00
ED EMPLOYEE CONFERENCE/TUITION	5,755.98	29,500.00	27,000.00
EMPLOYEE MEDICAL TESTING	970.00	900.00	600.00
EQUIPMENT MAINTENANCE	7,550.29	12,000.00	11,000.00
EQUIPMENT PURCHASE	11,764.16	22,000.00	34,000.00
GRANT EXPENSE	604,494.60	1,062,774.10	1,012,337.84
EXPENSES ALLOCATED TO TITLE X	(52,016.00)	(70,000.00)	(70,000.00)
INSURANCE		20,000.00	20,000.00
LICENSE/PROFICIENCY	42.64	600.00	100.00
MARKETING	597.40	3,000.00	2,000.00
MEETING EXPENSE	1,916.62	9,000.00	2,250.00
MILEAGE	358.61	3,000.00	2,400.00
MISC EXPENSE	3,297.60	3,000.00	2,800.00
PERIODICAL/BOOKS	280.73	950.00	550.00
PRINTING EXPENSE		750.00	750.00
POSTAGE	3,818.28	5,450.00	5,250.00
REIMBURSEMENT	20.00	1,000.00	
RETURNED CHECKS AND BAD DEBTS	414.00	500.00	500.00
SOFTWARE	4,404.25	13,250.00	8,750.00
SUPPLIES	118,592.48	213,100.00	155,350.00
TELEPHONE	13,812.78	18,200.00	14,000.00
TESTS	14,522.59	16,100.00	20,500.00
UTILITES	13,096.38	20,000.00	20,000.00
WEED & SEED REIMBURSEMENT		15,000.00	
Total Expenditures	2,064,749.54	3,587,355.10	3,677,216.50
Revenue Over(Under) Expenditures	(186,873.06)	(752,886.26)	(1,983,428.66)



May 4, 2012

Casper City Council
Attn: VH McDonald
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:

- 239 Children Received CAP Services
- 212 Forensic Interviews Completed At CAP, 89 From Casper Police Dept. Investigations
- 232 Individual Counseling Sessions Were Completed At CAP

CAP respectfully requests continued funding in the amount of \$30,000 for general operating expenses in the upcoming Fiscal Year. This amount is approximately 7% of CAP's Annual Operating Budget.

Respectfully submitted,

Heather Ross
Executive Director
heather@childrensadvocacyproject.org

**CITY OF CASPER
REQUEST FOR ANNUAL FUNDING**



NAME OF ORGANIZATION:

Children's Advocacy Project, Inc.
Heather Ross, Executive Director
350 North Ash Street
Casper, WY 82601

AMOUNT OF FUNDING REQUESTED:

\$30,000

PURPOSE OF ORGANIZATION:

Mission: *The Children's Advocacy Project, Inc. is a team of committed agencies and individuals who work together to provide coordinated forensic and comprehensive services for alleged victims of child abuse and neglect in order to minimize trauma to children, to break the cycle of abuse and to foster a more effective and efficient community response to child maltreatment.*

CAP Project Objectives are: 1) to enhance inter-agency coordination in the investigation and treatment of child maltreatment; 2) to minimize further trauma to the child victim and non-offending family members by training professionals and coordinating services in a centralized, child and family-friendly environment; 3) to improve the quality of evidence collection; 4) to increase community awareness of child maltreatment; and, 5) to serve as a multi-disciplinary resource for the expansion of this program to other communities in the state.

PROPOSED USE OF FUNDS:

CAP requests general operating funds to ensure continuation of services. CAP ensures staff and team members receive the highest quality, up-to-date training available. Forensic Interviewers are specially trained in nationally accepted interviewing protocols that are developmentally appropriate, aiding in the investigation of child abuse crimes. Interviewers meet monthly with a highly qualified Ph.D. who provides critique and feedback on interviewing skills, as well as support with testifying. The CAP facility is a modern, child friendly environment that boasts some of the most current recording equipment available.

CAP works closely with Natrona County team members, including the City of Casper, Natrona County Dept. of Family Services and District Attorney's Office in providing Forensic Interviewing services for child abuse victims. Funds received will be used to supplement annual operating costs for Fiscal Year 2013. CAP staff will provide pre and post interviewing case staffing with investigators, facilitate Case Review, as well as any prosecutorial support that may be needed for convictions. The CAP Child Advocate will discuss family needs and make referrals that are specific to individual family needs. The CAP Child Advocate will provide follow-up phone calls, ensuring families have accessed referral sources and that the services met the needs of the family. CAP will provided mental health services to CAP clients, free of charge to children and their non-offending family members.

CITY OF CASPER REQUEST FOR ANNUAL FUNDING



The Children's Advocacy Project, Inc. respectfully requests \$30,000 in continued funding for CAP operations and sustainability.

- FY 2012 - CAP received \$30,000 from the City of Casper, \$30,000 from Natrona County, \$1,000 from the Town of Mills and \$1,000 from the Town of Evansville.
- FY 2013 - CAP will need the same amount of funding to continue with program operations as received in FY 2012.
- All three children's advocacy centers in Wyoming receive City & County Funding.
 - Jackson receives 20% and Cheyenne receives 26% of their total budget from Local Funding.
 - CAP requests 7% of total budget from City of Casper.
- CAP has performed 1,605 Forensic Interviews since opening in 2002.
- CAP staff performed 212 On-Site Forensic Interviews in 2011.
- CAP Forensic Interviews performed for the City of Casper accounts for:
 - 76% of Forensic Interviews completed for Natrona County in 2012
 - 41% of all Forensic Interviews conducted at CAP in 2012.

Four Reasons Why CAP is Vital To Our Community:

1. Forensic Interviews Minimize The Trauma To The Child
 - Victim Can Tell Their Story One Time In A Developmentally Appropriate Way In A Child Friendly Atmosphere
 - Protects Children From Future Abuse
 - Positive Long-Term Impact on Social & Mental Health Services
2. Forensic Interviews Maximize Information Gathered From The Child About The Incident
 - Specially Trained Forensic Interviewer
 - Collaborative, Team Investigation
3. Forensic Interviews Minimize Contamination Of The Interview For Use In A Potential Trial
 - Forensic Interviewers Follow National Protocols During Interviews
 - Non-Leading Questions Results In No Tainting Of The Evidence
4. CAP Is A Fiscally Responsible Choice
 - Child Maltreatment Has Long Term Impacts On The Community, Including: Substance Abuse, Mental Health Concerns, Juvenile Delinquency and Adult Criminality
 - Teamed Investigations That Used a CAC Model Have Resulted in \$1,000 Of Savings Per Investigation.
 - In CAC Communities, The Return On Investment Was Found To Be \$3.32 on Every \$1 Spent.

CITY OF CASPER REQUEST FOR ANNUAL FUNDING



What an exciting and successful year at the Children's Advocacy Project, Inc. We have celebrated many achievements and set new goals for 2012 to keep us focused on future success.

CAP and CPD continue to team investigation and coordinate services for alleged victims of severe child abuse. CAP staff and team members were very fortunate to expand their learning in a variety of trainings and conferences throughout the year. CAP was able to provide training and development opportunities to several members of the team to attend conference such as Strategies of Justice, Medical and Legal Training, Medical Training Academy, Crimes Against Children Conference, Girls Inc. Group Therapy and many more. Nearly \$18,000 of the CAP budget was designated to send members of the Casper Police Dept., District Attorney's Office, Natrona County Sheriff's Office, Department of Family Services and CAP staff to these vital trainings. CAP has worked closely with training partners in co-hosting upcoming nationally recognized trainings that will be held in Casper, WY. A Multi-Disciplinary Team Training will be co-hosted by CAP in June, six member teams from across WY and surrounding states will develop strategies to enhance their teamed investigative approach. In November, CAP and the National District Attorney's Association will conduct the first prosecutorial/investigator training in WY, where it is expected more than 50 participants will learn new ways to strengthen their services to child abuse victims.

CAP services continue to be a high need in our community. In 2011, there were 116 Forensic Interviews completed for Natrona County. The Casper Police Department accounted for 89 of those interviews. CAP also provided 232 individual mental health counseling sessions and provided over 100 follow-up phone calls to clients and their families.

The Fifth Annual Shoot Trap for CAP was the biggest success yet. Seventeen 5 person teams had a fun filled day of shooting competition and bidding on great auction items. The event raised \$17,000. This year, CAP is proud to offer a Calcutta the night prior to the shoot enabling even more members of the community to participate in raising funds. CAP is also offering a Rec League division, where novice shooters can learn more about the sport and enjoy the great outdoors.

CAP is very grateful to the local community and the City Council in supporting us in our mission. We are proud to work in partnership with the Casper Police Department to ensure that comprehensive, collaborative services are available to child victims in our community. CAP would like to acknowledge the members of the CAP team, who work hard every day protecting children and holding child abuse offenders accountable for their actions.

Heather Ross
Executive Director, Children's Advocacy Project



CASPER MOUNTAIN FIRE DISTRICT

1000 Lemmers Road • Casper, Wyoming 82601-9709 • (307) 259-0329

March 22, 2012

V. H. McDonald
200 North David Street
Casper, WY 82601

RE: Professional Services Contract 2012-2013

Dear Mr. McDonald:

It is again time to renew the Professional Services Contract for this year in the amount of \$7500.00.

Casper Mountain was very fortunate again this year to have only some minor fire activity, due to the great snowpack and lack of lightening storms.

This year proceeds of the professional services contract will be used to purchase equipment for the new structure truck which was approved through matching grants in conjunction with the City, County and State.

Should you have any further questions, please feel free to contact me at 259-0329.

Sincerely,

R. C. Brehm
Secretary/ Treasurer CMFD

Cc: Mark Young – Fire Chief, City of Casper

OFFICERS

Chairman
Sam Weaver

Secretary/Treasurer
R. C. Brehm

Board Members
Margo Spurrier
Boardman Schultz
Bill Chambers

March 15, 2012

Mr. John Patterson
City of Casper
200 North David Street
Casper, WY 82601

Dear John:

The City of Casper has graciously sponsored the United Way of Natrona County Recognition luncheon for the past several years.

This year, we are planning to hold the event in mid to late September, during the campaign kickoff period. A location for the event has yet to be determined, but we anticipate approximately 300 to 400 attendees. As we move forward in preparation, we also need to secure funding to cover the associated costs. As in the past, we will hold this event without using United Way funding. Holding events such as this without using monies donated as part of the fund raising campaign is very important to our donors.

This year's event will be slightly different from the past couple years. We are going to conduct the campaign packet distribution for our pacesetter companies at a training function in July. This change will allow us to focus more on recognizing the incredibly generous donors from our past campaign, as well as the pacesetter results for this year's campaign. It will generate a more festive atmosphere with a specific focus to recognize our corporate and individual donors. Both of these factors help us with our grass roots effort to raise dollars to help our partners serve those in need.

We are asking for a sponsorship of \$2,500 from the City of Casper to offset the cost of the event.

If you have any questions regarding our activities or request for assistance please don't hesitate to contact either one of us. 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,



Mike Phillips, Board President
United Way of Natrona County



Mike Burnett, Executive Director
United Way of Natrona County



**YOUTH
CRISIS
CENTER
INC.**

915 SOUTH MCKINLEY CASPER WY 82601
PH: 307-577-5718 FAX: 307-577-5716

**BOARD OF
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SCHULTZ**

**STACY
NELSON,
EXECUTIVE
DIRECTOR**

V.H. McDonald, CPA
Administrative Services Director
200 North David Street
Casper WY 82601

March 21, 2012

Dear Mr. McDonald,

The Youth Crisis Center, Inc., respectfully requests \$60,000.00 from the City of Casper for professional services provided by the Youth Crisis Center for the fiscal year 2012-2013.

For the past 28 years, the City of Casper has demonstrated tremendous support for the services we provide to the children in our community. Funds granted also assist us in meeting a mandated ten percent (10%) match to qualify for a State of Wyoming grant of \$354,050.00. It should be noted that the grant from the State was frozen in 2008 and again in 2010, which has forced us to continue to make adjustments to include these reductions since 2008.

The Youth Crisis Center continues to be one of the most utilized crisis centers in the State of Wyoming. The center provided services to 516 children from July 1, 2011 to February 29, 2012, with 448 (87%) returning to their families or another safe environment such as foster care. This is a 10.7% increase compared to the same date range of the previous year.

Crisis intervention services include shelter, referral, counseling, and an alternative to jail. The crisis center transports children to and from school in an effort to minimize the child's trauma and maintain continuity in their education. Recently, YCC partnered with the Natrona County Circuit Court to provide an alternative to jail for participants involved in the student "drug court" program. Services provided at the long term group home, The Henry Home, include weekly group counseling including anger management, social skills and independent living. Each resident also attends individual and family therapy.

Your funds will greatly benefit the children in need of our services.

If you have any questions or need additional information, please contact me at your earliest convenience.

Sincerely,

Stacy M Nelson

Stacy Nelson, Executive Director

PROVIDING RESIDENTIAL SERVICES TO YOUTH AND THEIR FAMILIES THROUGH
Youth Crisis Center + Henry Home + R.L. Mills Home



RECEIVED

MAR 22 2012



March 29, 2012

City of Casper
Administrative Services Department
Attn: V.H. McDonald
200 N. David Street
Casper, WY 82601

Request for Funding for Fiscal Year 2012-2013

Dear Mr. Patterson,

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 kind youth led organization.

Please accept this letter as our request for funding in the amount of \$19,000 for the 2012-2013 fiscal year. This is an increase of \$2,000 from last year.

The Natrona County Prevention Coalition has already committed to funding YEC in the amount of \$2,000. The State of Wyoming generally supports YEC annually with \$12,000; however, we have not received confirmation as to whether we get this funding again. NCSD #1 will again support us with the funding of \$10,000. We will also request funds from the Blue Envelope Health Fund, but again this is never guaranteed. The funding from the city has been extremely vital to the success and overall function of the program. It is no different this year for YEC as the uncertainty for funding hanging in the balance.

In the last three years YEC has grown rapidly and successfully. Currently YEC has over 100 youth as registered members and we have consistent attendance weekly of 20-25 youth. Youth who participate in the council are dedicated to making our community a place where all youth are welcome and know they are heard. Over the last three years YEC has reached out to countless youth, and maintained a consistent presence in the city and county.

The make up of the council is diverse and we continue to draw our members from all over the city. There are youth represented from almost every middle school and high school in Casper.

YEC has focused on supporting many socio-political competencies this last year. Socio-Political development, 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 Casper and Natrona County. Youth from all walks of life and backgrounds feel

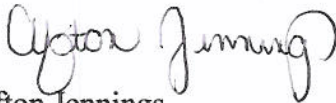
they have an advocate in the council. It is a safe place for young people to come and voice concerns, learn valuable leadership skills and see their ideas come to life.

Currently YEC reaches out and touches the lives of many youth; this done in the following ways: 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 a healthy and strong youth community.

YEC is requesting more funds this year as we have continued to consistently grow and broadened our reach in the community. We are well aware and respect the financial issues that the city 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 that the city can help with additional \$2,000 up from \$17,000 received from last year.

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 honored to have the city's unwavering support. It is because of your help you give the youth (our communities most important asset), a voice, it is 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 don't hesitate to contact me if you have any questions of concerns or additional information.

Supporting Our Youth,



Afton Jennings
YEC Coordinator
307-233-4263

The Science Zone
111 W. Midwest Ave.
Casper, WY 82601
307-473-ZONE (9663)
www.thesciencezone.org

April 2, 2012

Linda Witko
Assistant City Manager
City of Casper
200 N. David
Casper, WY 82644

Dear Ms. Witko:

The Science Zone would like to request the same professional services agreement contract between The Science Zone and the City of Casper for the next fiscal year. Thank you so much for considering our organization. We are very grateful for the support! Please come visit us soon in our downtown location. I would very much like to give you a tour!

Sincerely,



Carrie O. Schroeder
Executive Director
The Science Zone

Enclosure Budget 2012

THE SCIENCE ZONE BUDGET 2012	
Sales & Service / Earned Income	
Admissions	16000
Gift Shop	8000
Membership	18000
Group Memberships	4000
PROGRAM REVENUE	
Field Trip Program	3000
Discover	15000
Mini Mad Science Club	2000
Mad Science Club	2000
Homeschool Science Class	2000
StoryTime Science	3000
Dissections	2000
Summer Camps	10000
Spring Break Camp	3000
Night at The Museum	3000
Lego Robotics/Beginner Lego	3000
Birthday Parties	15000
TOTAL PROGRAM INCOME	63000
TOTAL EARNED INCOME	109000
FUNDRAISING	
Texas Hold'em	1200
Annual Fund/Donations	4000
Events	23150
Grants	68000
Sponsorships	18000
TOTAL FUNDRAISING REVENUE	114350
TOTAL INCOME	223350
EXPENSES	
FACILITY EXPENSE	
Facility Rent	28200
Janitorial Service/Supplies	1600
Liability Insurance	1800
Repairs & Maintenance	750
Telephone/Internet	0
Utilities	4700

TOTAL FACILITY EXPENSES	37050
OPERATIONAL EXPENSES	
Bank Fees	1200
Bookkeeping	2000
Grant Writing	400
Depreciation	0
Dues & Memberships	1800
Gift Shop Inventory	4500
Marketing	2000
Promotional Items	1500
Office Expense	3500
Postage/Delivery	800
Receptions & Openings	800
Volunteer Supplies & Recognition	800
Professional Development	2500
Strategic Planning	2000
Incentives/Rewards	500
TOTAL OPERATIONAL EXPENSES	24300
PAYROLL EXPENSES	
Executive Director	42000
Education & Programming Director	30000
SS/Medicare Taxes	6000
Customer Service (Liz)	16000
Assistant Scientists (Teens)	5000
Educators	2400
Raises and Bonuses	4000
Workers Comp/Unemployment Taxes	7000
TOTAL PAYROLL EXPENSES	112400
PROGRAM EXPENSES	
BIRTHDAY PARTIES	
Supplies & Promotion	5000
TOTAL BIRTHDAY	5000
MINI MAD/ MAD SCIENTIST CLUBS	
Supplies & Promotion	1000
TOTAL MINI MAD	1000
MISC. PROGRAMS	
Supplies & Promotion	2500
TOTAL MISC PROGRAM	2500

STORYTIME SCIENCE	
Supplies & Promotion	3000
TOTAL STORYBOOK SCIENCE	3000
SUMMER CAMPS	
Supplies & Promotion	5000
TOTAL SUMMER CAMPS	5000
TOTAL PROGRAM EXPENSES	16500
EXHIBIT EXPENSES	
Zone Zoo Expenses	2500
ROTATING EXHIBITS	
Lease	11000
Shipping	2000
Repairs & Maint.	2000
Construction/Purchase	2500
TOTAL ROTATING EXHIBITS	17500
TOTAL EXHIBIT EXPENSES	20000
FUNDRAISING EXPENSES	
Annual Fund	600
Eggstravaganza	4500
Treat Trail	8000
TOTAL FUNDRAISING EXPENSES	13100
TOTAL EXPENSES	223350





Formal Dedication of the Old Yellowstone District
May 16, 2011