

FY 2016 Adopted Budget



City of Casper, WY
July 1, 2015—June 30, 2016



NAVIGATING THE BUDGET DOCUMENT

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City Council

Charlie Powell, Mayor

Daniel Sandoval, Vice Mayor

Steve Cathey, Councilmember

Craig Hedquist, Councilmember

Bob Hopkins, Councilmember

Shawn Johnson, Councilmember

Robin Mundell, Councilmember

Ray Pacheco, Councilmember

Kenyne Schlager, Councilmember

City Officials

John C. Patterson, City Manager

V.H. McDonald, Assistant City Manager

Bill Luben, City Attorney

Tracey Belser, Human Resources Director

Jim Wetzel, Chief of Police

Kenneth King, Fire Chief

Andrew Beamer, 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, 2014**. 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, 2014

Jeffrey R. Enos

Executive Director





Council Goals

Fiscal Year 2016

The Casper City Council held a special goal-setting work session on February 2, 2015. At that meeting, the Council established the following three challenging goals.



Goal #1 Downtown:

The City of Casper will foster growth and prosperity of the City's core through infrastructure development, creating public spaces and supportive facilities.



Goal # 2 Infrastructure:

The City of Casper create the conditions for economic development by expanding and maintaining its physical assets and equipment, including streets, water lines, parking garages, fire stations, buildings and parks.



Goal # 3 Recreation:

The City of Casper will support, maintain and upgrade its current recreational facilities and programs and develop recreational opportunities that provide citizens and visitors with a variety of affordable activities for all ages that serve to enhance quality of life.



FY 2016 Adopted Budget Executive Summary

The following are the highlights of the FY 2016 Adopted Budget:

		% Change From Prior Year <u>Budg</u>
<u>Item</u>	<u>Amount</u>	<u>et</u>
○ Total Revenues (Net of Inter-fund Transactions)	\$144,204,888	-2%
○ Total Expenses (Net of Inter-fund Transactions)	\$164,138,803	-12%
○ Net Impact (Due to planned spending of Capital Reserves)	-\$ 19,933,915	-50%
• Increase in General Fund Revenues	\$ 3,405,503	7%
• Increase in General Fund Expenses (Includes Items Listed Below)	\$ 3,348,016	6%
• General Fund Revenues In Excess of Expenditures	\$ 381,162	NA
• Increase in General Sales Tax Revenue	\$ 1,566,948	7%
• (Increase over FY 2015 <u>Estimate</u> - \$352,353, or 1.44%)		
○ 2.8% July 1 Cost of Living Adjustment (COLA)	\$ 993,057	NA
○ 1.2% January 1 (COLA) (Dependent upon Council approval with adequate revenues)	\$ 218,768	NA
○ Additional Positions		
○ As of July 1, 2015		
○ Four Police Officers	\$ 325,000	NA
○ Police Services & Tech. Manager – Police & PSCC	\$ 57,894	
○ One Administrative Assistant – Hogadon	\$ 25,686	NA
○ One Parks and Rec Technician – Weed & Pest and Hogadon	\$ 21,486	NA
○ As of January 1, 2016		
○ One Police Detective	\$ 36,962	NA
○ Two Equipment I Operators in Streets (If warranted)	\$ 66,326	NA
○ January 1, 2015 5% Health Insurance Premium Increase (2.5% Effective Increase)	\$ 99,616	NA
○ Mandatory Increase of General Employee Wyoming Retirement System Contribution Rate	\$ 211,689	NA
○ Community Promotions	\$ 115,000	NA
○ Council Marketing/Promotions	\$ 50,000	NA
○ Platte River Trails Trust Operations	\$ 50,000	NA
○ Senior Study Update	\$ 40,000	NA
○ \$5,216,970 Total One Time Funding (Allocated for Capital Items)		
○ Above-The- Cap Mineral Revenue Used for One Time Expenditures (Capital) (79% of received)	\$ 3,509,738	NA
○ General Fund Reserves Over Council Policy at June 30, 2014	\$ 1,707,232	NA



CITY OF CASPER

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June 17, 2015

To Citizens of Casper,

I am pleased to present the City of Casper's FY16 Adopted Budget. Expenditures for this budget total \$164,138,803, net of inter-fund transactions. The FY 2016 Budget is \$23.01 million, or 12% less than the FY 2015 Budget. This budget was adopted at a public hearing on June 16, 2015. It serves as the policy and operational guide for the City for the upcoming fiscal year, which begins on July 1, 2015 and ends on June 30, 2016.

Please note that this Budget Message focuses primarily on the General Fund and funds dependent upon the General Fund for operating subsidies. The costs of providing the broad range of services through the General Fund are funded by general revenue sources. These revenues consist primarily of taxes which are, to a great extent, not controlled by the City Council. Therefore, it is the General Fund that is most impacted by changes in revenues brought about by economic and political conditions.

The City's non-enterprise Capital Funds are also discussed due to the importance of the City's Capital Improvement Plan (CIP) and the revenue resources, primarily the very important Optional 1% Sales Taxes, available to fund the CIP. Improvement, expansion and maintenance of Capital Assets, consisting of infrastructure, utility systems, passenger vehicles, heavy equipment and trucks, non-vehicle equipment used in operations and information systems are essential to provide community services. Also included in the budgets for some Capital Funds is funding provided to agencies and organizations located in the community that provide additional services the City does not provide directly.

RECAP OF FY 2015

The City had experienced solid growth and economic recovery since the FY 2009 economic decline. This was driven principally by the price of oil and increased well development.

For the first part of the year, utility accounts continued to increase, building activity continued, median family income continued to increase after a dip in FY 2013, total employment in the county was strong, unemployment was steady and home prices continued to increase. However, a decrease in oil prices at mid-year caused uncertainty about the continuation of the local economic growth.

Building activity has slowed. Unemployment as of May 2015 was 4.4% as compared to 4.0% last year. School district representatives indicate enrollment dropped during the spring, but home prices continued to increase through the latest data available as this Budget was developed.

Throughout FY 2016 Adopted Budget economic analysis and specific revenue performance can be found.

Budget wise, FY 2015 revenues are estimated to exceed, or to be very near, budgeted amounts in all categories in the General Fund. General Sales Tax revenue was \$860,354, or 3.7% more than budgeted. Property tax is also estimated to be higher as a result of the building activity that occurred in recent years.

Expenditures estimates prepared by department heads are well within budgeted amounts. Estimates for the General Fund indicate FY 2015 will finish with a \$1.1 million dollar surplus versus a budgeted deficit of \$462,716.

As the FY 2016 Budget was being prepared, a concerning development occurred related to energy. Foremost, for a variety of reasons, the price of oil declined significantly. Oil moved from the \$100+ per barrel range to the \$50 per barrel range, and actually dipped below \$50 for a time. Likewise Natural Gas prices continue to be low.

There is no doubt that lower energy prices bring economic uncertainty, but reducing or restricting services on a hunch to later learn the reduction was not necessary is not reasonable considering the City's financial condition and budget practices.

The City is a service entity. It is counter to the continued demand and provision of services to budget a reduction or restriction of services in anticipation of an economic downturn, the local impact and duration of which is not known. Expected and required services demanded of a local government may actually increase during economic declines. The prudent and responsible path is reasonable revenue estimates with costs of services proposed within those estimates, and to go forward with the fact that the City will be open for business July 1 with anticipated continued demand for services.

Overarching the economic uncertainty is the City's General Fund Reserves. It is also counter to budget for reduced or restricted services when reserves exist for the specific purpose of managing revenue downturns. It is questionable to have developed and maintained reserves that could have otherwise been invested for services or capital, and not look upon those reserves, if needed, as a means to continue services.

Recognizing the boom and bust economy of energy related communities in Wyoming over the years, City leadership developed and maintained General Fund Reserves at 50% of the ensuing year's operating costs of the General Fund, including the operating subsidy of those funds dependent upon the General Fund. Expressed in other terms, the City's General Fund could operate for 180 days, one-half a year, if all revenues ceased. It is unlikely all revenues will cease. Consequently, 180 days of reserves provides a significant amount of time to manage a decrease of revenues and a change in community services.

The unexplained flattening of sales tax revenue during FY 2014, that was inconsistent with apparent economic activity in the community, exemplifies the advantage of having reserves and fallback provisions built into the City's budget. After a confirmed downward trend in Sales Tax

Revenue (three consecutive months of receipts being less than budgeted) a hiring freeze and a 5% cut in expenditures were initiated by management to meet this revenue performance. This was a short term strategy to determine if additional reductions were required. As it turned out, the unexplained flattening did not continue. Sales tax revenues recovered. The year ended with a General Fund surplus. (Later in this message it is recommended we use this surplus for one-time capital needs.)

The FY 2016 Adopted Budget encapsulates conservative revenue estimates and fallback provisions just discussed. We have built into the budget an off ramp, actually several, if needed. We start with a “balanced” budget that is \$381,162 in the black. Additionally we have split a COLA into a July 1 piece and a January component if the revenues track with the budget. There are also requested positions to be stalled until January 1 and then will only be filled if the numbers allow. We have also prioritized all one-time capital funding and can pull the level 3 priorities if needed. The conservative revenue estimates are discussed in the section below entitled “FY 2016 Revenues”. The built in fallback provisions contained in the FY 2016 Adopted Budget consist of:

<u>Item</u>	<u>Amount</u>
• Budgeted Excess Revenue over Expenditures	\$ 381,162
• Average Vacant Full Time Position Load (Includes FY 2016 Additional Positions Factor)	915,130
• Mid-year Portion of COLA	218,768
• Mid-year Staff	103,268
• One-time Capital Funding (Priority Level 3 Items)	<u>595,000</u>
Total	\$ 2,213,328

FY 2016 Adopted Budget

FY 2016 Summary

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○ 1.2% January 1 (COLA) (Dependent upon Council approval with adequate revenues)	\$ 218,768	NA
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○ One Administrative Assistant – Hogadon	\$ 25,686	NA
○ One Parks and Rec Technician – Weed & Pest and Hogadon	\$ 21,486	NA
○ As of January 1, 2016		
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○ Two Equipment I Operators in Streets (If warranted)	\$ 66,326	NA
○ January 1, 2015 5% Health Insurance Premium Increase (2.5% Effective Increase)	\$ 99,616	NA
○ Mandatory Increase of General Employee Wyoming Retirement System Contribution Rate	\$ 211,689	NA
○ Community Promotions	\$ 115,000	NA
○ Council Goals (To be determined by City Council)	\$ -	NA
○ Platte River Trails Trust Operations	\$ 50,000	NA
○ Senior Study Update	\$ 40,000	NA
○ \$5,216,970 Total One Time Funding (Recommended for Capital Items)		
○ Above-The- Cap Mineral Revenue Used for One Time Expenditures (Capital) (79% of received)	\$ 3,509,738	NA
○ General Fund Reserves Over Council Policy at June 30, 2014	\$ 1,707,232	NA
○ Council Marketing/Promotions	\$ 50,000	NA

FY 2016 Details

FY 2016 Revenues

Mineral Revenues

Annually, the City receives a long established proportionate share, based on population, of Severance Taxes and Mineral Royalties collected at the state level. For FY 2016, the amounts to be received, respectively, are \$2,092,876 and \$2,074,915. Combined, this is a \$92,491, or 2.3% increase.

Due to increased revenue the State has been realizing from the prosperous energy sector, revenues received above the established Mineral Royalties and Severance Taxes have been shared with local governments. This revenue comes in the form of an “Above-the-Cap” direct distribution.

FY 2016 is the second fiscal year of the State's biennium budget period, during which the City was allocated to receive "Above-the-Cap" base amount of \$3,913,239 for both years. For FY 2016, an additional supplemental funding of \$541,201 will be received, for a total of \$4,454,441 of Above-the-Cap funding. Because Above-the-Cap funding is specifically allocated by the Wyoming Legislature and is dependent upon there being mineral revenues adequate to furnish the funding, Casper has considered this to be a one-time revenue source. Consequently, in an effort to not become reliant on this source of revenue for operations, for FY 2016, 79% of this funding will be used for one-time capital expenditures

Sales Taxes

Through the first half of FY 2015, Casper continued to see growth in Sales Taxes. In the second half the growth rate has slowed, but through June actual receipts have exceeded budget by \$860,354 or 3.7%. For FY 2016, Sales Tax revenue is forecasted to be \$1,214,595, or 7% higher than the budgeted amount and \$352,353, or 1.4% estimated receipts for FY 2015. This is a conservative growth projection as compared to the results of the past two years and represents caution due to the economic uncertainty related to the energy sector. A detailed discussion supporting the 1.4% increase can be found in the General Fund Revenue Summary section of the FY 2016 Adopted Budget (Page 100).

Fuel Taxes

The amount of Fuel Taxes proposed for FY 2016 (\$1,326,602 of Gasoline Tax and \$676,610 of Special Fuels Tax) reflects the second full year of the \$.10 per gallon increase passed by the Wyoming State Legislature.

Property Taxes

Property Tax revenue is forecasted to be \$3,980,000 for FY 2016, an increase of \$430,000, or 12% increase over the FY 2015 Budget. This increase is based on the City's recent growth rate and the timing when new or improved properties are assessed.

Franchise Taxes

Franchise Tax revenue is expected to increase to \$5,347,877, reflective of the growth of the community and provider commodity/service prices.

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

Listed as a Franchise Revenue is a source entitled Water, Sewer, and Sanitation Franchise Fees, with the FY 2016 Adopted Budget of \$1,501,277. This source is based on charging municipal utilities (water, sewer, sanitation) for the general services available to those operations. The net effect of this source is zero for the General Fund and the related utility funds due to reciprocal one-time transfers made from the General Fund to the utility funds. However, if in the future it is

determined that the General Fund cannot return a like amount of funding to the utility funds, the amounts charged to the utility funds will increase those funds' costs.

Permits

License & Permits revenue is forecasted at \$1,293,800 for FY 2016, a 17% decline from the FY 2015 budget. Included in the decline of this revenue is a \$300,000 decrease in Building Permits. The large building projects occurring in FY 2014 and 2015 are complete and it is anticipated the permit fees collected will return to levels experienced prior to FY 2014.

Charges for Services

\$4,205,527 is budgeted for Charges for Services in FY 2016, a 15% increase from the FY 2015 budget. The increase in this revenue source is due to increases in Interdepartmental Charges and Administrative Fees as a result of increased operating costs incurred by the cost centers charging for support services provided to the rest of the City's operations.

Interest Rates

For FY 2016 \$262,334 of interest income is forecasted. The historically low interest rate environment continues taking its toll on the General Fund. The Federal Reserve Bank has clearly communicated it will begin raising interest rates when certain economic measures occur, however, when that will occur and by how much, is unknown.

The General Fund is double-teamed by low interest rates. In addition to the General Fund's decline, the City's Perpetual Care Fund does not generate enough interest income to provide the operating subsidy to certain funds. Therefore, the General Fund makes up the difference out of current revenue.

Other Revenues

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

FY 2016 Expenditures

Personnel - Staffing

Total full-time staffing for FY 2016 is budgeted to increase, by 10 positions to 564 positions. The requested positions are:

- General Fund
 - Police
 - Police Officers (4)
 - Police Services & Technology Manager (1) (Split with PSCC)
- Hogadon Fund
 - Administrative Assistant III (1) (Split position with CEC and CRC)

- Weed & Pest Fund
 - Parks & Recreation Worker – (1) (Split position with Hogadon)
- Sewer
 - Utility Supervisor II (1)
- Balefill
 - Equipment Operator
- Refuse Collection
 - Administrative Assistant I

All of these positions, with the exception of the Utility Supervisor in Sewer, the Equipment Operator in Balefill and the Administrative Assistant I in Refuse Collection, will impact the General Fund. The total impact to the General Fund for these positions is \$462,713.

The following positions were not included, but funding has been set aside in the Council Budget to add these at mid-year providing there are adequate revenues and with Council's authorization:

- Police Detective (1) \$36,942
- Streets Equipment Operator I (2) (Requires a demonstrated need and City Manager support prior to submitting to Council) \$66,326

The Police Chief developed a call-for-service based staffing formula. At the current level of calls for services and the expected time spent daily by each officer to respond to the call, the calculated level of patrol staffing is 68, an increase of 20 officers. To begin working toward that level and working within budgeted revenues for FY 2016, this budget includes the additional of four police officers as of July 1. Additionally, the staffing formula indicated the need for additional Detectives. To meet that need, the addition of one Detective is recommended to be filled at mid-year.

For budget reasons, a management position was cut from the PSCC staffing in FY 2014. Consequently, the importance of that position has been identified and is being recommended to be replaced, in part, by a new position identified as the Police Services and Technology Manager. The position is recommended due to the complete reliance of the PSCC operations on technology. The cost of the position is shared between the Police Department (General Fund) and the PSCC user agencies.

The Administrative Assistant III position requested by Hogadon Fund will be a shared position with the Casper Events Center and the Casper Recreation Center. This position will handle the financial reporting and the revenue for Hogadon, set-up and operation of the Summer Camp program at the Casper Recreation Center and assist with Marketing at the Casper Events Center. This position was funded by the elimination of a seasonal position within Hogadon and Casper Recreation Center as well as a regular part-time position in Leisure Services. Creating a full-time position will reduce the training time required to fill the seasonal positions and will provide stability for these operations.

The Parks & Recreation Worker requested by Weed & Pest will be a shared position with Hogadon. Traditionally, Weed & Pest and Hogadon staffed operations with seasonal employees. Hiring a full-time position would enable the City of Casper to retain a skilled employee for both operations, rather than going through the lengthy process to hire and attempt to retain seasonal employees each year.

The Utility Supervisor II position requested by Sewer is needed to address an increased workload of the Sanitary Sewer/Stormwater Manager as a result of the addition of the Stormwater section to this fund. This position will assume many of the supervisory and front line operation and maintenance tasks leaving the Sanitary Sewer/Stormwater Manager time to attend to other essential duties such as compliance to current regulations and preparing for enhanced stormwater management in the future.

The Equipment Operator position in Balefill and the Administrative Assistant I requested by Refuse Collection were needed to extend hours at the Casper solid waste facility from 4:00pm to 5:30pm, Monday through Friday from April 1st through October 31st each year per Council's request.

Personnel - Compensation

The services provided by the City are only delivered through the work of its employees. It is imperative to retain an experienced and skilled work force. To that end, City employees have been subject to the general inflation rates experienced in central Wyoming (2.8 for 2Q14 and 3.1% for 4Q14) and have not receive a COLA since FY 2014. For FY 2015 each full time staff received a \$1,000 lump sum payment. More specifically, beginning July 1, 2014 the general government employees (non-police and non-fire) were subject to a mandatory deduction of an additional .75% of their earnings for their share of contributions to the Wyoming Retirement System as well as being subject to the 5% increase in health insurance premiums proposed to be implemented January 1, 2016.

Because of the erosion of employee purchasing power, for FY 2016, a two phase COLA was recommended. Council authorized the first phase, a 2.8% COLA, effective July 1, for full time employees, including Fire Platoon. For the General Fund and its dependent funds, the total cost for this first phase is \$993,057. If General Fund revenue performance is adequate in the first half of FY 2016, the City Council will be asked to approve a 1.2% COLA that would be granted starting January 3, 2016. Again, for the General Fund and its dependent funds, the total cost for this second phase is \$218,768.

The January 3rd COLA is budged in the City Council cost center. However, this increase will not be implemented until specifically approved by the City Council near mid-fiscal year, dependent upon revenue meeting projections.

Personnel - Benefits

The City's contribution rate to the Wyoming Retirement System for general public (non-sworn and non-fire) employees increases .75% July 1, 2016. The cost of this increase (\$211,690) has

been included in all relevant cost centers (The employee's contribution rate increased July 1, 2014).

After five consecutive years without the need for an increase, a 2.5% increase is now proposed for both the City's and employees' health insurance premiums. The increase would be implemented January 1, 2016 to coincide with the plan year of the City's Self-Funded Employee Health Insurance Plan. This small increase is necessary to provide an increase of revenue to cover anticipated increased costs and to recover some reserves that have been expended due to increased costs/increased service occurrences than were budgeted in FY 2015. Actual costs incurred by the Plan are dependent upon a combination of service demand and service prices.

The City's Workers' Compensation premiums rates have decreased for FY 2016 due to rate experiences working through the City's rating period and fewer claims. In recent years the rate increased significantly as a result of an experience charge that takes into account the active cases and the case reserves within a rolling three-year period. This significantly impacted the General Fund for several years by prior years' activity. This continued impact is contrary to the notion that government funds should be measured by the available resources in any given year and not have to shoulder the burden of prior year costs. To smooth the impact these fluctuations have on General Fund cost centers and its dependent funds, Workers' Compensation Insurance costs are funded as a lump sum item budgeted as a single transfer from the General Fund to the Property and Liability Insurance Fund of \$321,259, a significant decrease from prior years. In recent years this amount was prefunded from General Fund surplus to alleviate the fluctuation of costs incurred by individual cost centers. However, the much lower cost has enabled the amount to be prefunded from current revenue, thereby eliminating dependency of the General Fund generating a surplus to cover an operating expense.

Contractual Services and Material and Supplies

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

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

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

Other Expenses

The following items contained in the Council cost center were approved to be funded in the FY 2016 Adopted Budget:

National Development Council	\$ 10,000
Quarterly Community Newsletter	\$ 9,000
REV3 Race	\$ 10,000
Update of Senior Study	\$ 40,000
Spay and Neuter Event	\$ 10,000
Platte River Revival	\$ 20,000
Platte River Parkway Trust Operating Fund	\$ 50,000
CNFR	\$ 44,000
Community Promotions (budgeted in Health, Social & Community Services)	\$115,000

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

Senior Center	\$50,000
Youth Empowerment Council	\$ 4,000
Child Advocacy Project	\$ 5,000

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

Transfers

For FY 2016, subsidy transfers to funds supported by the General Fund have increased \$631,718, or 12%, from the budgeted levels for FY 2015. Details of subsidy transfers are on Page 156.

Capital

Unallocated Optional One Cent #14

With the completion of the collection period for Optional One Cent #14 occurring in February 2015, the City Council had the opportunity to put to use an additional \$24.1 million dollars from that revenue source. Recently the City Council supported the funding to be used for the following purposes:

Waste Water Treatment Improvements	\$2,000,000
Hogadon Lodge Replacement	\$6,000,000
Utility Infrastructure Improvements to Support the new YMCA Facility	\$2,000,000
Downtown Plaza Project Support	\$3,000,000
CEC Storage Building	\$ 500,000

Platte River Restoration Projects	\$1,500,000
Casper Mountain Trails Project	\$ 150,358
Fund the Opportunities Fund (Page 178)	\$9,000,000

All these items, except the funding for the Opportunities Fund, are budgeted in the FY 2016 Adopted Budget.

Optional One Cent #15

In November 2014 the voters approved the 15th consecutive period for collection of the Optional One Cent Sales Tax. It is expected \$68,000,000 will be collected during the four period. The FY 2016 Adopted Budget includes \$15.998 million dollars of expenditures for the revenue source. \$2.48 of that amount will be distributed to outside agencies, with \$8.0 million dollars allocated over the four year period. The remaining \$13.5 million is budgeted for various capital projects and equipment purchases. The specific projects/equipment and agency distributions are listed beginning on Page 161.

One-Time Funding Capital

The City maintains an extensive Capital Improvement Plan (CIP). The CIP is administered through a software system whereby individual departments heads have the capital items they identify as being needed entered into the system. When entered the items are given a priority rating of 0 – 5. Definitions of the priorities are:

- 0-Previously Approved: Items that have already been approved, such as the items funded by Optional One Cent #15.
- 1-Critical: Must be necessary for Safety/Regulatory mandates/complete system/service failure but for this project.
- 2-Very Important: For Safety it should be done/Regulations requiring it are imminent/complete system failure is imminent
- 3-Important-These are projects that will improve services for the citizen/customer, make the operations more efficient, smoother, more financially stable, etc.4-
- Less Important-These are projects are will need to be done, but currently are not as important as other requests.
- 5-Future Consideration-Want to keep this in the plan to happen eventually when “ripe” and when funding is secured.

The items funded by One-time funding are all priority 1 and 2 items listed by department heads. Some priority 3 items have also been included but are dependent upon revenues meeting budget.

The City continues the efforts to use the majority of Above-the-Cap mineral funding shared by the State for capital uses. For FY 2016, 79% of this funding will be used for one-time capital expenditures, as reflected below.

Used for Operations **\$ 944,703**

Used for Capital Expenditures

Lake Mackensie Pathway	\$ 800,000
Casper Events Center (CEC) Generator	649,750
CEC Parking/Roadway Lighting & Wiring	500,000
Portable Public Safety Radio Replacement	382,800
Washington Park Bleachers	315,000
Police COBAN Servicer Replacement	90,000
Recreation Center Video Camera	85,000
Safety Improvements – Variety locations	50,000
Playground & Fall Material Replacement	50,000
Fire Department Testing Mannequin Head	14,000
ADA Compliance – Various Locations	10,000
CEC Improvements	264,500
Traffic Control Detectors – 2 nd Street	196,500
Exterior Concrete Repair – Recreation Center	2,188
Hall of Justice Maintenance	<u>100,000</u>

Total Capital **\$3,509,738**

Total Above-the-Cap Funding **\$4,454,441**

Additionally, \$1.7 was identified in General Fund Reserves and was allocated for one-time capital use. This amount is available because total reserves exceeded the Council's reserve at June 30, 2014, the latest completed fiscal year. These reserves are a result of higher revenues received than budgeted and expenditures being less than budgeted, which is typical of the Conservative budgeting practice. Please see the specific project listing beginning on Page 161 for items recommended to be funded from this source.

FY 2016 Items Not Funded

The following were not funded in the FY 2016 Adopted Budget.

Council Goals

No funding has been budgeted for Council Goals. In recent years, the Council has set aside between \$200,000 and \$500,000 for the Council Goals line item, with the funding most often coming from General Fund reserves.

For reference, in FY 2015, Council initially set aside \$385,000 for the Council Goals line item. In addition to that initial budget amount, there was \$175,519 carry over encumbrances for commitments made in FY 2014 and a budget adjustment of (\$21,000), resulting in a total Council Goals budget of \$539,519.

Casper-Natrona County Health Department

The Casper-Natrona County Health Department requested an increase of \$150,000. Justifications for this increase are found in the Coalition's March 5, 2015 letter found in Section 16 – Outside Agency Requests of this budget. It was not funded since the Health Department received the funding from the State to backfill the nursing positions eliminated by a previous director.

Department Requests

The following items were requested by departments but were not included in the FY 2016 Adopted Budget.

The Police Department requested an additional Records position, a Civilian Fleet Coordinator position and PSCC Supervisor. The concentration was to fund additional police officers for FY 2016 to meet the staffing recommendation and these positions are considered secondary to that effort.

Planning and Community Development requested an Administrative position to handle the workload brought on by the transfer of Metro Animal Control to that department. Metro Animal Control has only recently been transferred to Planning and Community Development and it was thought more time was needed to make certain the additional staff was needed especially with a decrease in building permit activity.


CONCLUSION

The FY 2016 Adopted Budget represents conservative proposed revenues compared to that experienced in the recent years. As always Sales Tax revenue is the paramount issue and will be monitored closely because of the economic uncertainty due to oil prices. If sales tax revenue declines or does not meet the meager growth rate, the FY 2016 Adopted Budget is a responsible budget in light of economic conditions and service demands. I am confident that the fallback provisions will provide adequate cushion to begin to address the situation if sales tax revenues decline. If a sizable downturn occurs and more significant changes have to be made to service levels, fortunately, the City Council has maintained adequate General Fund reserves that provide resources to make the necessary adjustments over a moderate time span, allowing time to develop and make the necessary changes without abrupt changes in services.

I recognize, appreciate and thank all of the individuals who have worked on this budget. The department heads are commended for submitting reasonable requests, enabling an efficient and effective budget preparation process. Staff in the Finance Division of the Administrative Services Department, specifically Cass Smith, Budget Administrator and her staff, and City Manager's Office worked long hours to produce the information needed to facilitate the budget preparation, review, make final recommendations, and produce the FY 2016 Adopted Budget document.

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 Casper will continue to thrive well into the future regardless of any economic challenges we face.

Sincerely,



John G. Patterson
City Manager

Note: About Budget Development

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

Preparation of the FY 2016 Adopted Budget began with the Finance Division developing the full-time personnel cost projections for each cost center. Finance Division staff then met with the management of each cost center, including the relevant department head, to review the projections. During the review, the full-time staff projections are adjusted for any known issues such as confirmed retirements and resignations, which will impact the ensuing year budget. Also during these reviews, the part-time staffing levels are determined and costs are developed. Finance staff then enters all personnel budgets into the central budget system.

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

General Information

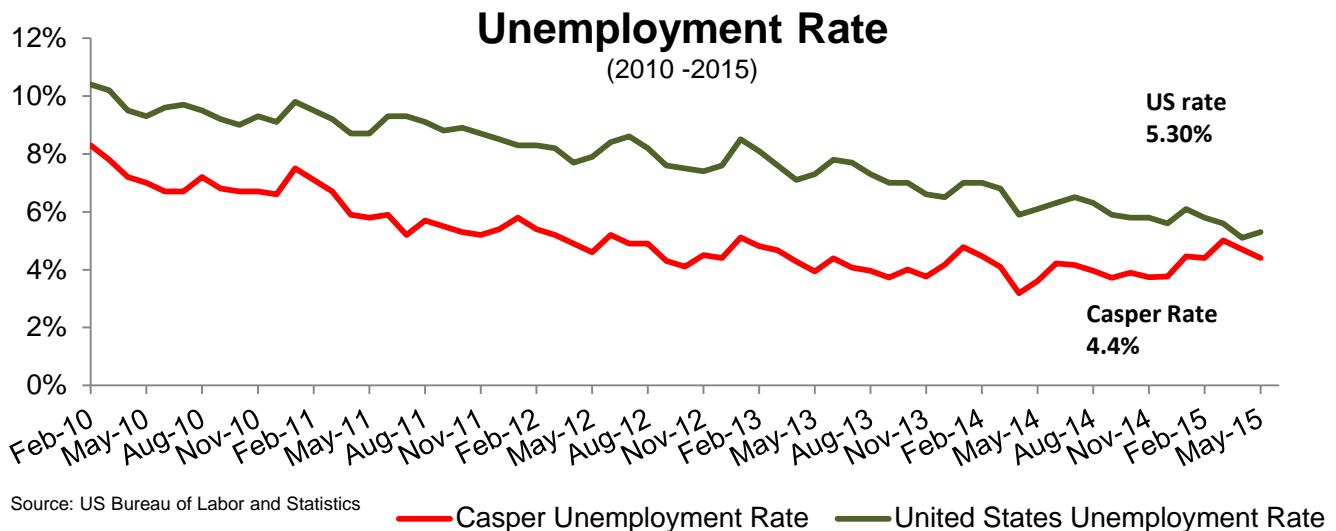
Economic Information City

Organization

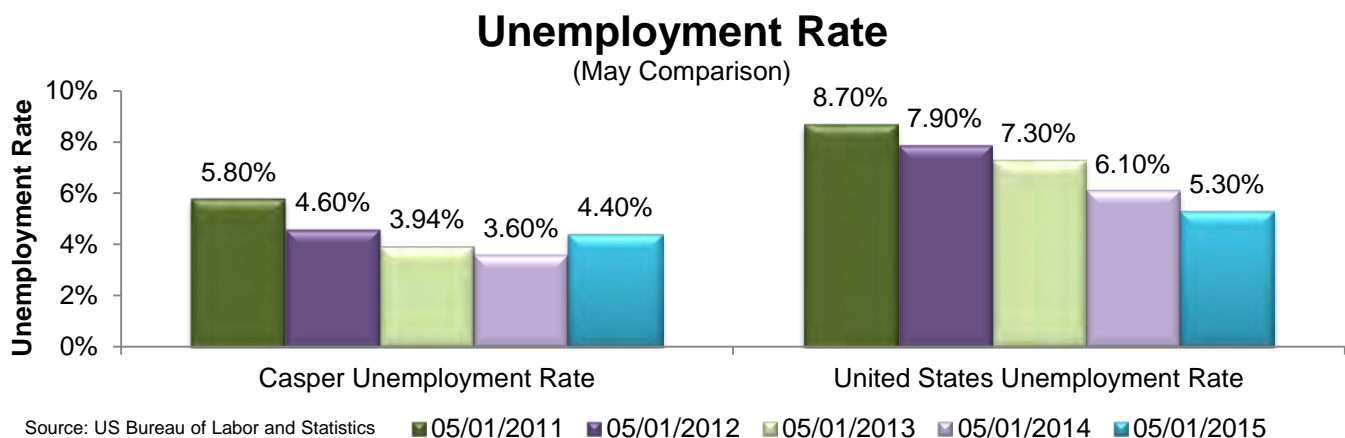


Community Economic Indicators- Jobs

Updated June 2015 with most recent data available



The unemployment rate in the Casper Metropolitan Statistical Area has shown a trend decrease up until the last reporting period. The local unemployment rate is lower than the United States unemployment rate by approximately 1.%. The local unemployment rate is lower than pre-recession levels which indicates a stable economy.

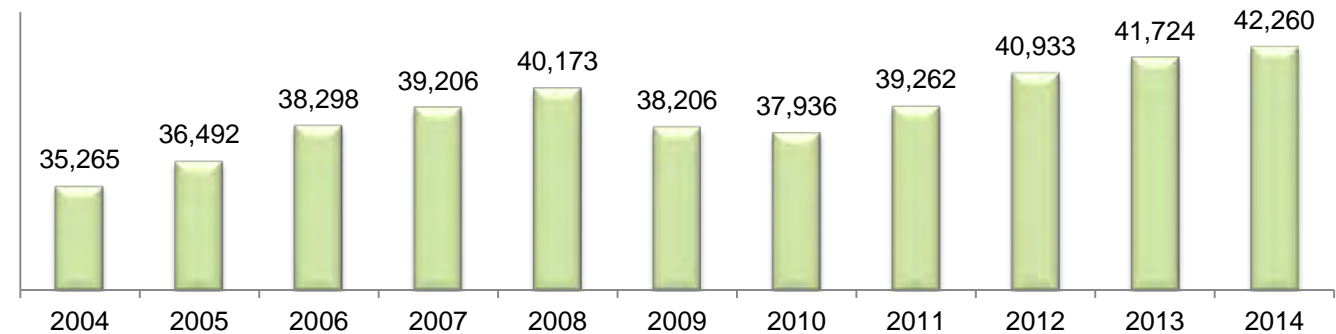


The unemployment rate as of March when compared to prior years shows a slight increase and may indicate an uncertainty in a continued unemployment decrease. The range of unemployment since July 2014 was 3.7% to 4.4%. The Casper MSA employment participation rate is 74.54% which is greater than the United States participation rate of 62.50%. Historically, the average Casper MSA employment participation rate has been around 76.02% while the United States participation rate has been 63.5%.

Community Economic Indicators- Jobs

Updated March 2015 with most recent data available

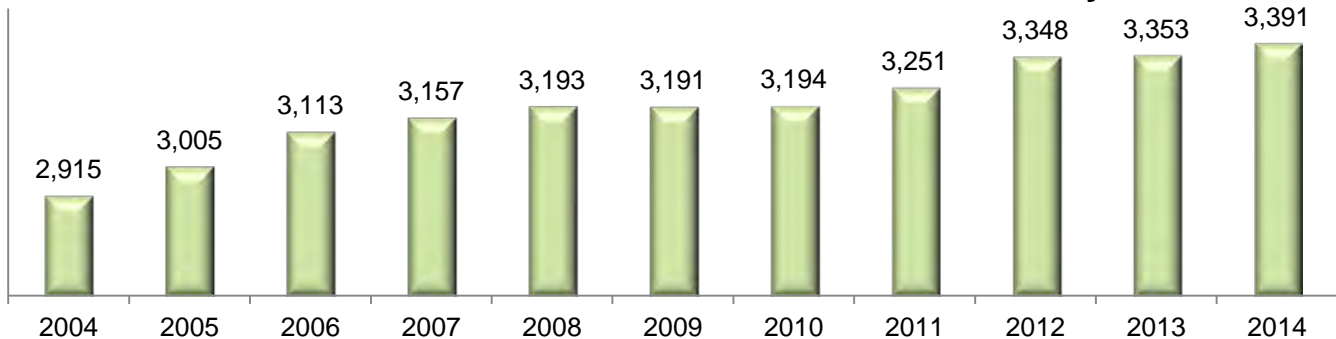
Total Employment in Natrona County



Source: US Bureau of Labor and Statistics

Total employment in Natrona County has increased an average of 2% since 2004. With the energy industry outlook continuing to be uncertain, the total employment in Natrona County is expected to move on relatively flat growth curve. Therefore, growth in services within the community are expected to change along a flat growth curve as well.

Number of Businesses in Natrona County



Source: US Bureau of Labor and Statistics

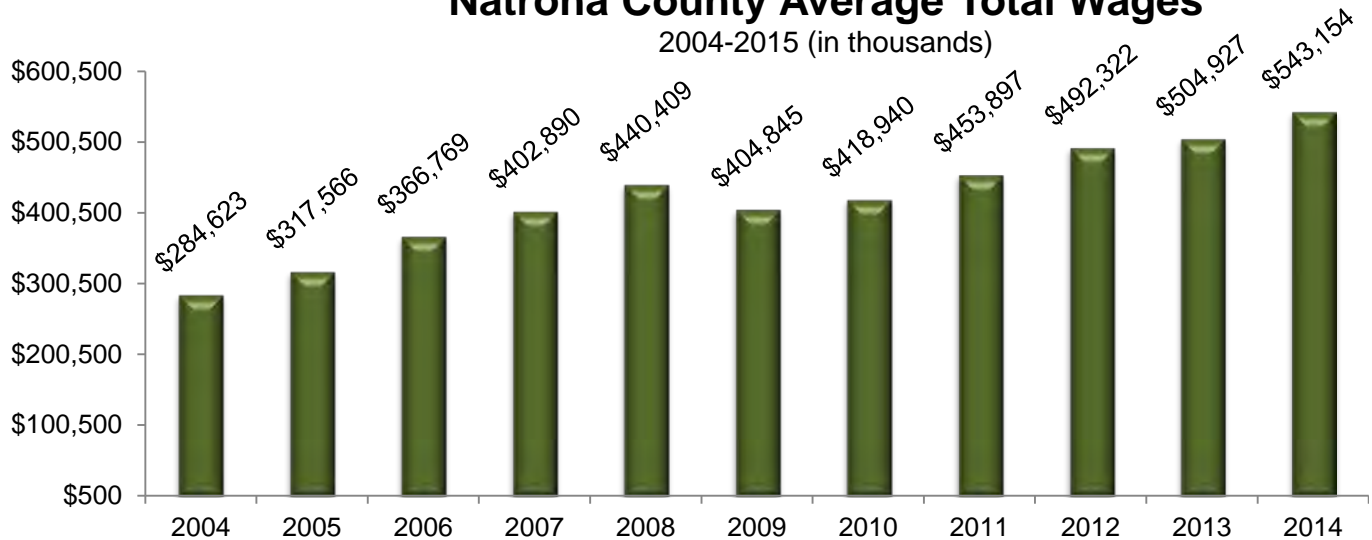
The growth in the numbers of businesses have also increased since 2013 but are tempered with the uncertainty of jobs affected by energy fluctuations. The increase in businesses will be dependent on solid economic progress on the state and national level.

Community Economic Indicators - Income & Inflation

Updated May 2015 with most recent data available

Natrona County Average Total Wages

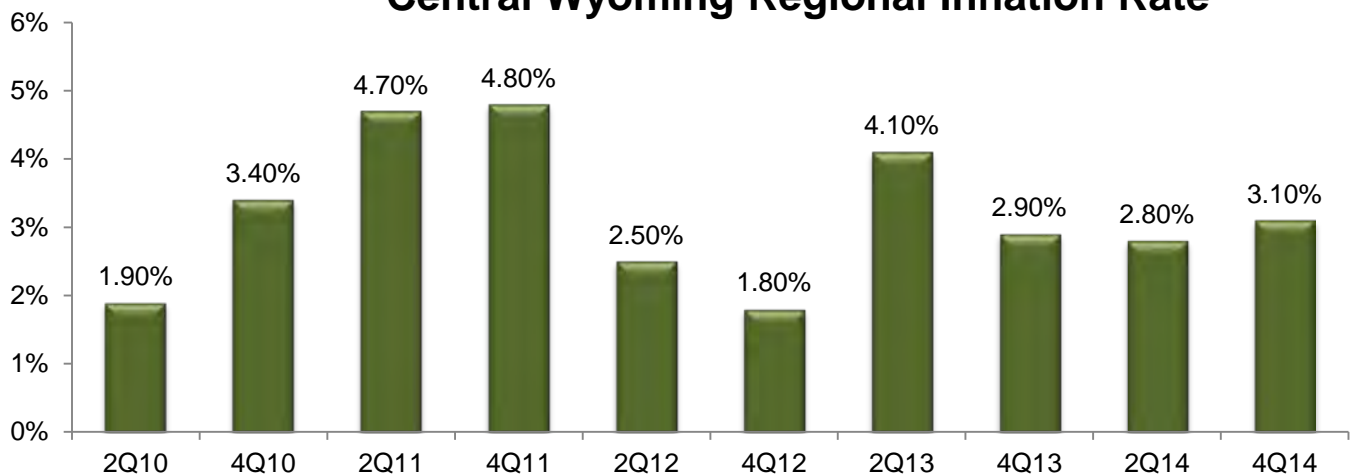
2004-2015 (in thousands)



Source: US Bureau of Labor and Statistics

Average total wages in Natrona County have increased rapidly since 2004. With the increase in energy related jobs which require skilled workers, compensation for their abilities increases.

Central Wyoming Regional Inflation Rate



Source: Wyoming Department of Administration & Information (Economic Analysis Division)

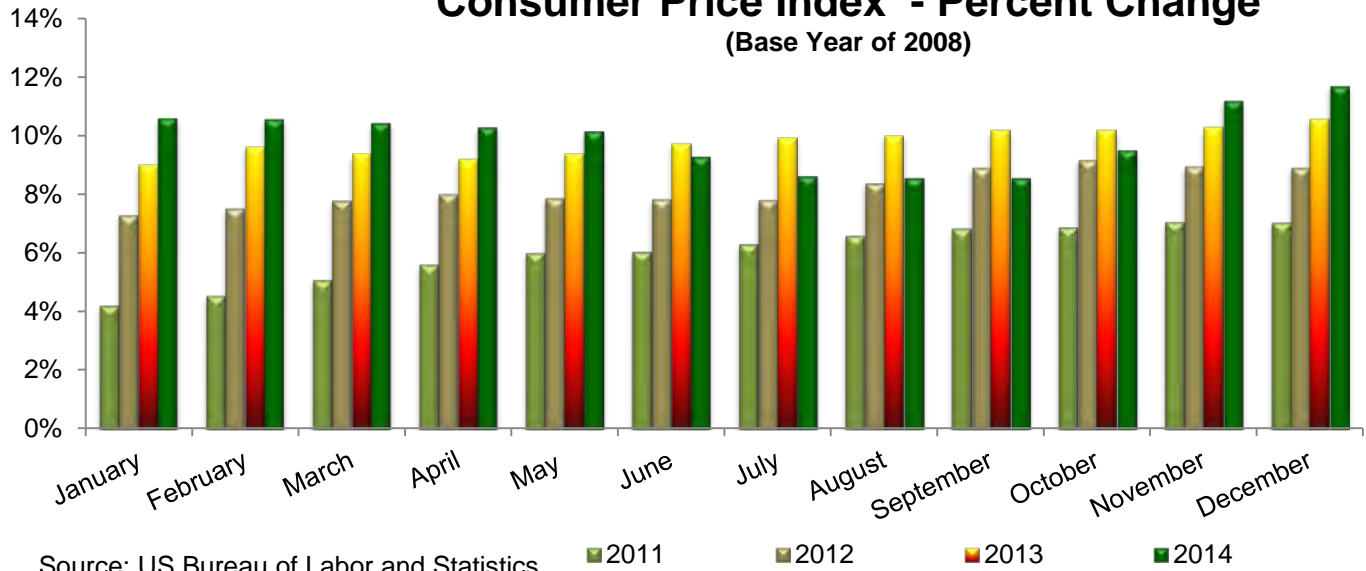
The Central Wyoming Regional Inflation rate has increased significantly over the past 3 years. A decrease was seen during 2012 and since then, has increased to levels similar to

Community Economic Indicators - Income & Inflation

Updated March 2015 with most recent data available

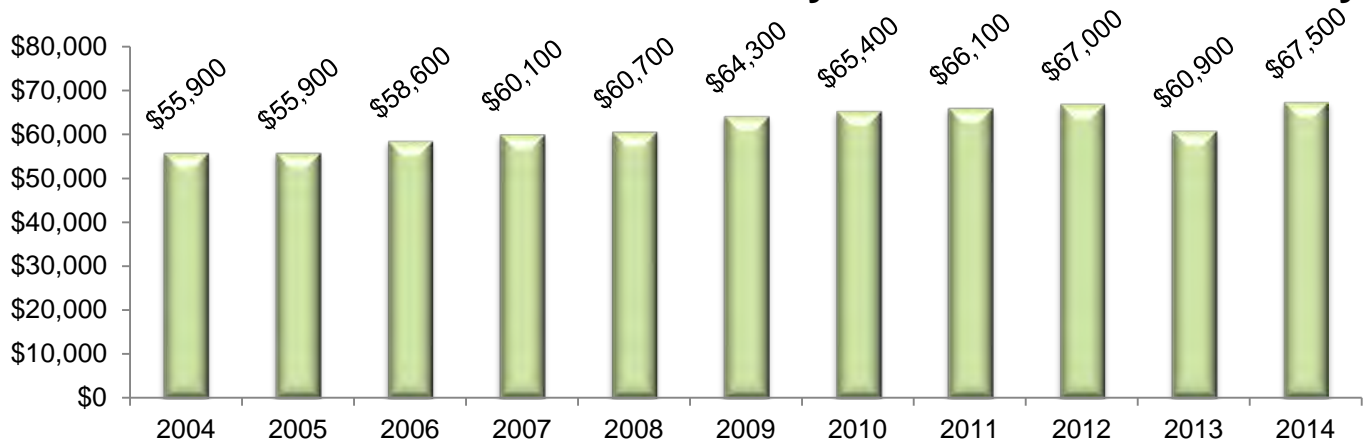
Consumer Price Index - Percent Change

(Base Year of 2008)



The consumer price index is up by 11.71% since 2008 and remains high when compared to previous years.

Estimated Median Family Income - Natrona County



Estimated median family income has continued to rise in Natrona County since 2004. This indicator is estimated by the United States Department of Housing and Urban Development. The decrease from 2012 to 2013 can be explained by the calculation method used during this year.

For the calculation method for 2014

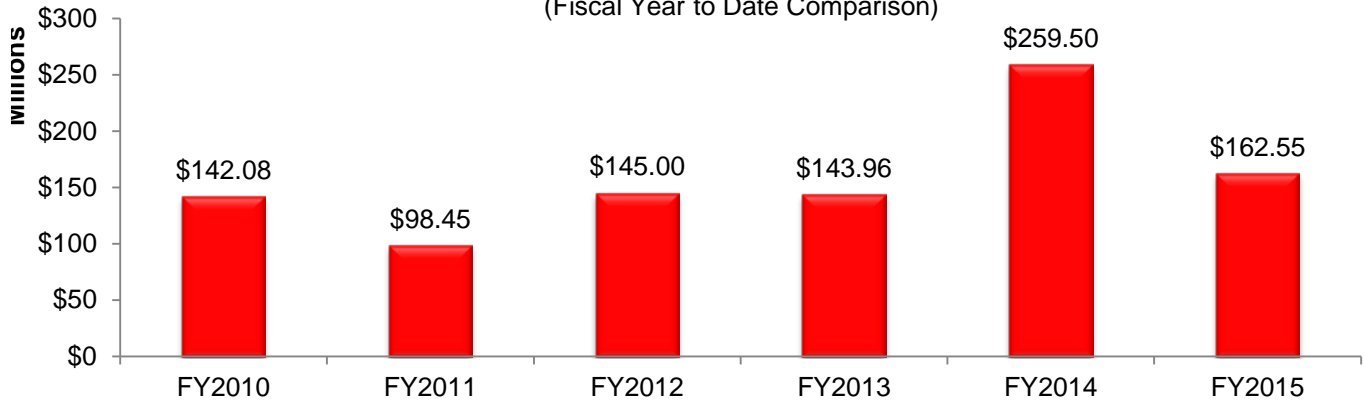
visit: <http://www.huduser.org/portal/datasets/il/il2014/2014MedCalc.odn>

Community Economic Indicators - Building Permits

Updated May 2015 with most recent data available

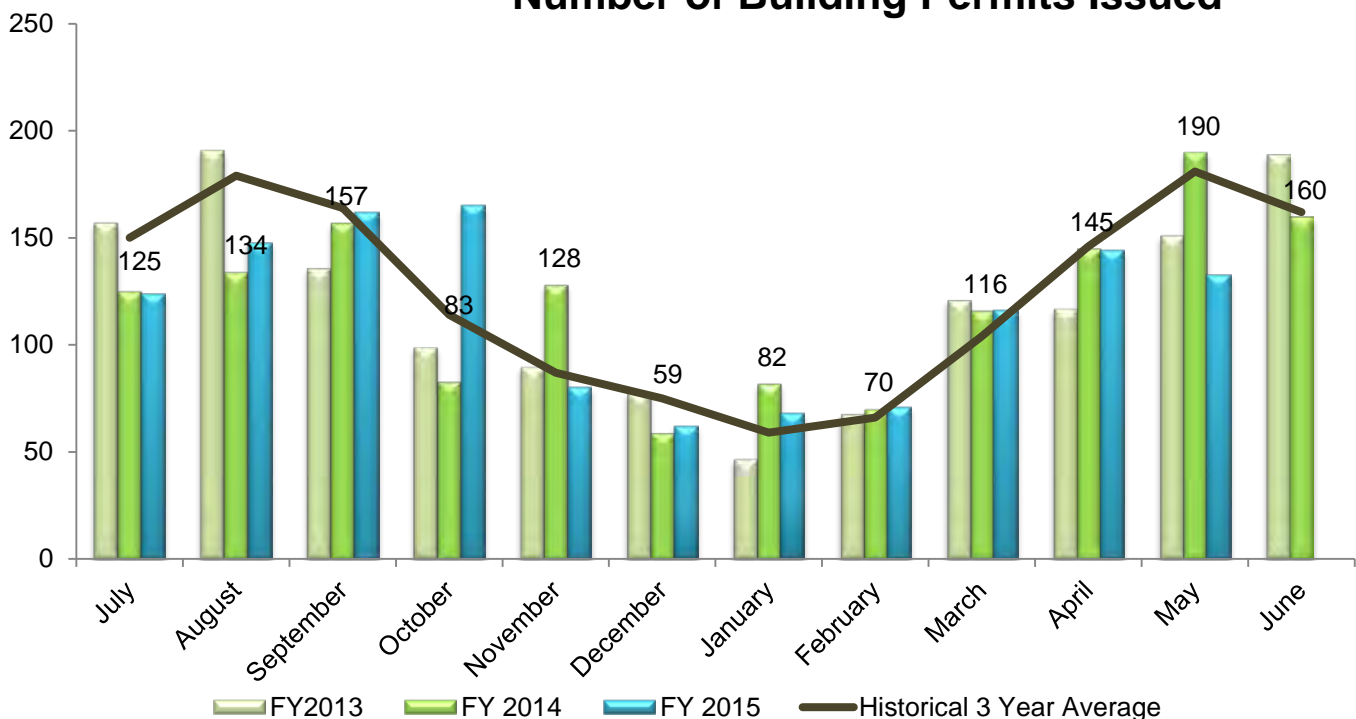
Total Building Permit Valuation

(Fiscal Year to Date Comparison)



The total valuation in FY2015 of building permits are similar to what they have been since 2010. Growth in the community and the issuance of building permits for Natrona County High School, Kelly Walsh High School, and the new CAPS/Roosevelt High School are reflected in the FY2014 numbers.

Number of Building Permits Issued



Building permits are generally in line with the average trend shown with the exception of increased permits sold in September and October of FY2015.

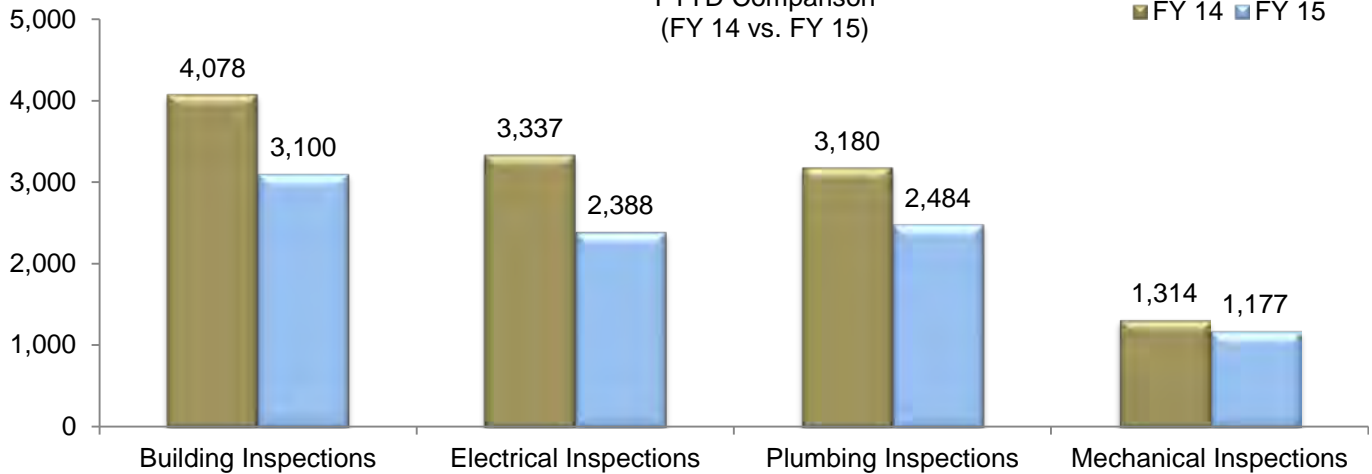
Community Economic Indicators - Building Permits

Updated May 2015 with most recent data available

Inspections By Category

FYTD Comparison
(FY 14 vs. FY 15)

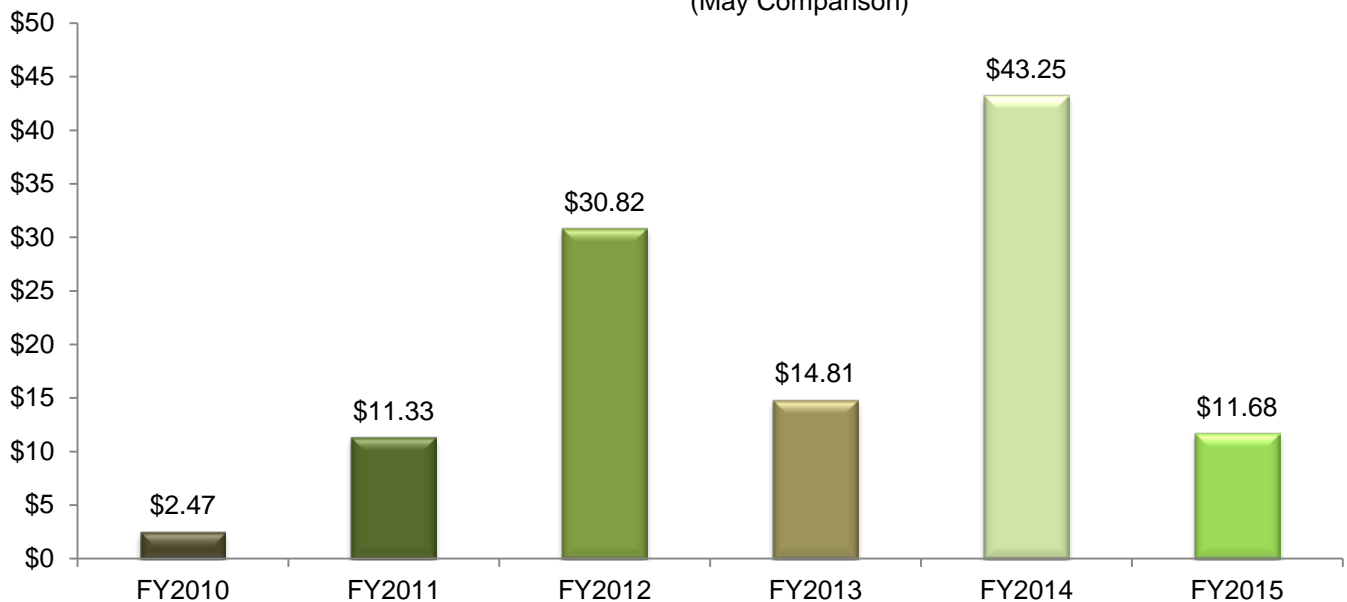
FY 14 FY 15



When compared to last fiscal year at the same point in time, overall inspections are down .

Monthly Building Permit Valuation

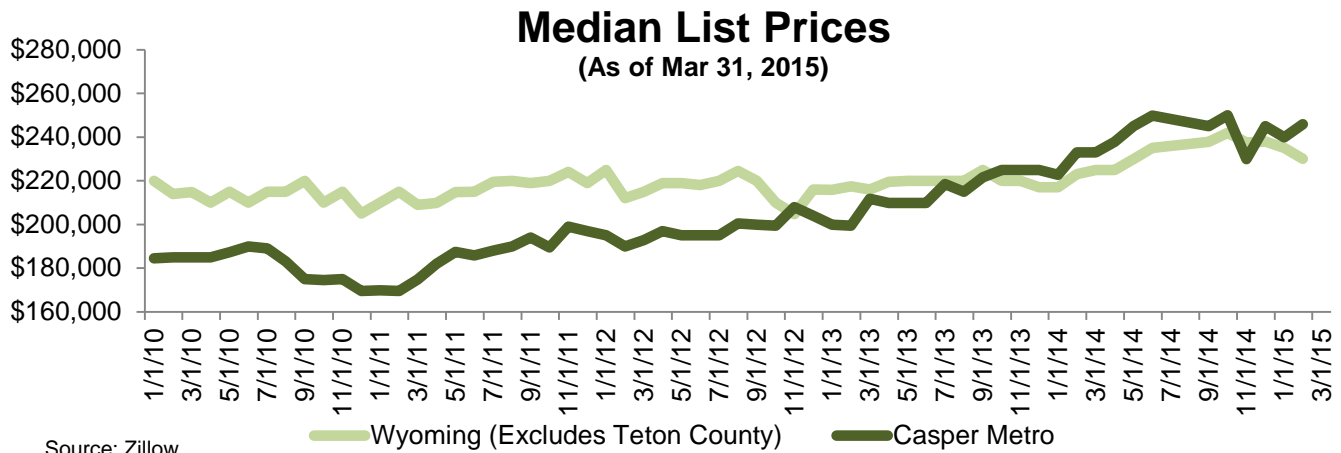
(May Comparison)



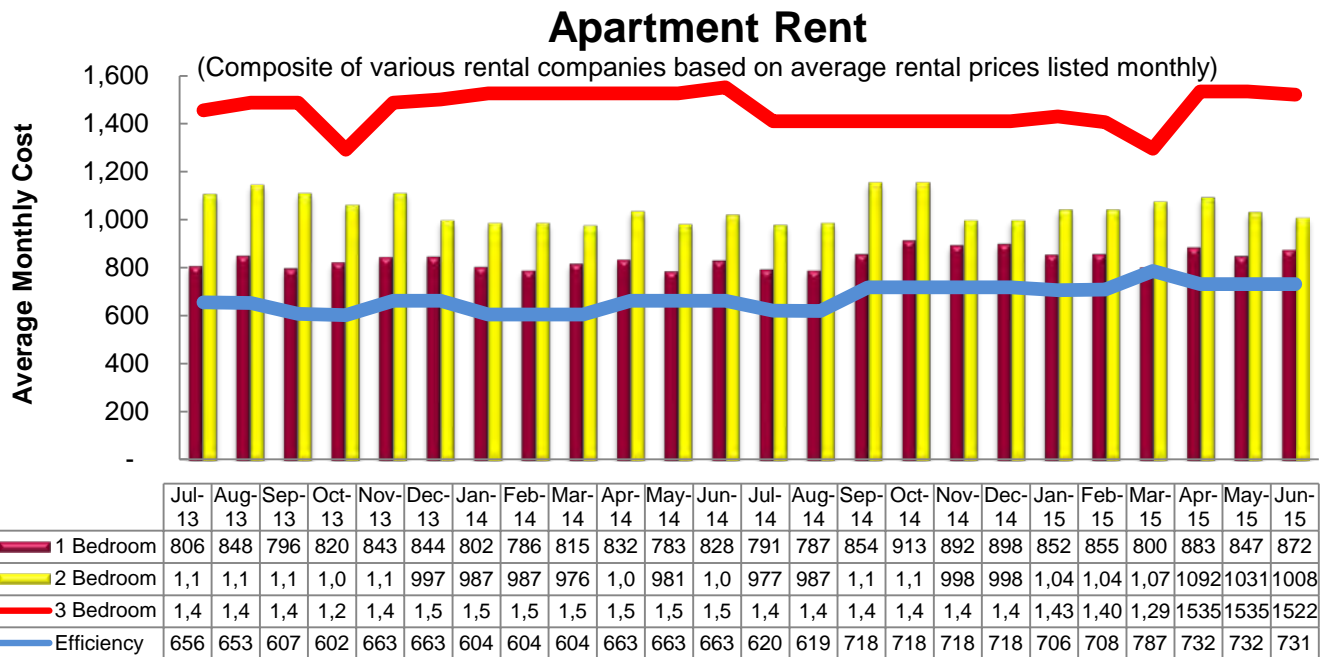
The March monthly building permit valuation has decreased relatively consistently with a significant decrease from FY2011to FY2012.

Community Economic Indicators-Housing

Updated April 2015 with most recent data available



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



Sources: www.apartmentguide.com and www.csirealtv.com

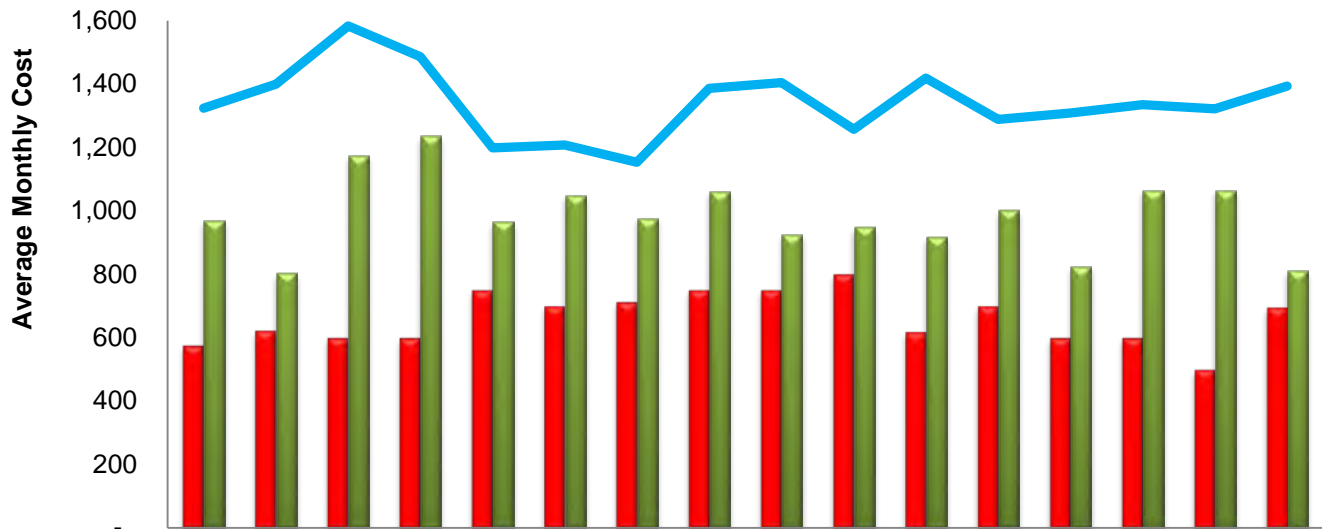
The average apartment rent has increased slightly over the past year and is expected to continue rising slightly. New apartment complexes are being built in the community which may cause rental prices to decrease due to supply reaching the demand levels. However, at this point in time, demand is still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

Community Economic Indicators-Housing

Updated May 2015 with most recent data available

Single Family Home Rent

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



	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15
1 Bedroom	575	623	600	600	750	700	713	750	750	800	618	700	600	600	500	695
2 Bedroom	971	802	1,175	1,238	966	1,051	978	1,063	925	947	916	1,001	824	1,067	1,067	813
3 Bedroom	1,324	1,400	1,583	1,486	1,198	1,208	1,154	1,386	1,404	1,258	1,419	1,288	1,309	1,335	1,322	1,393

Single family rental homes have increased in price, specifically those with three bedrooms or more. Families moving to Casper prefer to find houses where they will have enough room for their children as well. Therefore, houses are more appealing to these families than

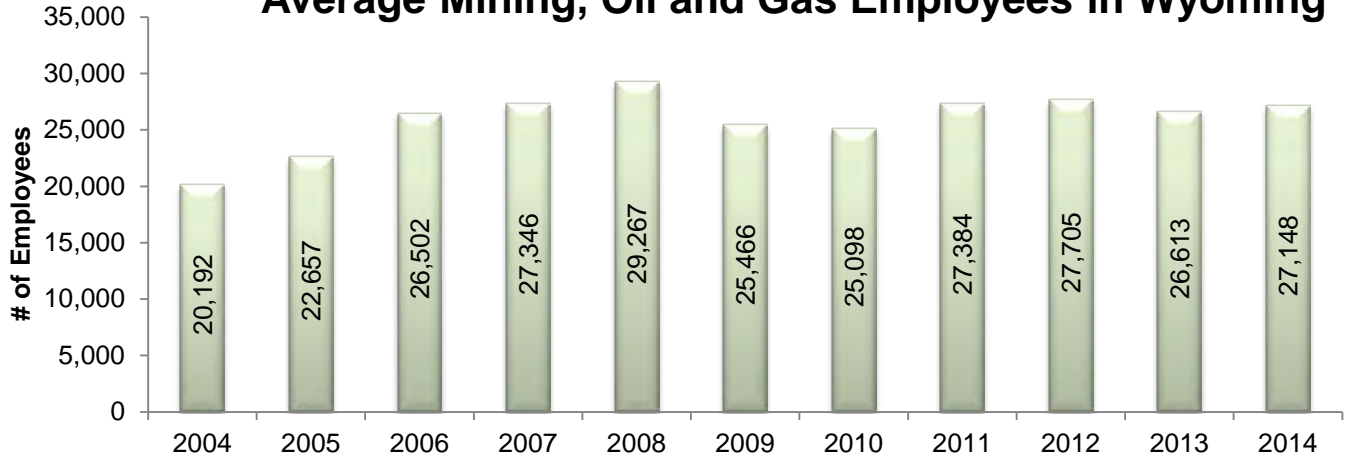
Sources: trib.com/ads, www.zillow.com, realestateincasper.com, and www.csirealty.com

Community Economic Indicators-Energy

Updated May 2015 with most recent data available

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

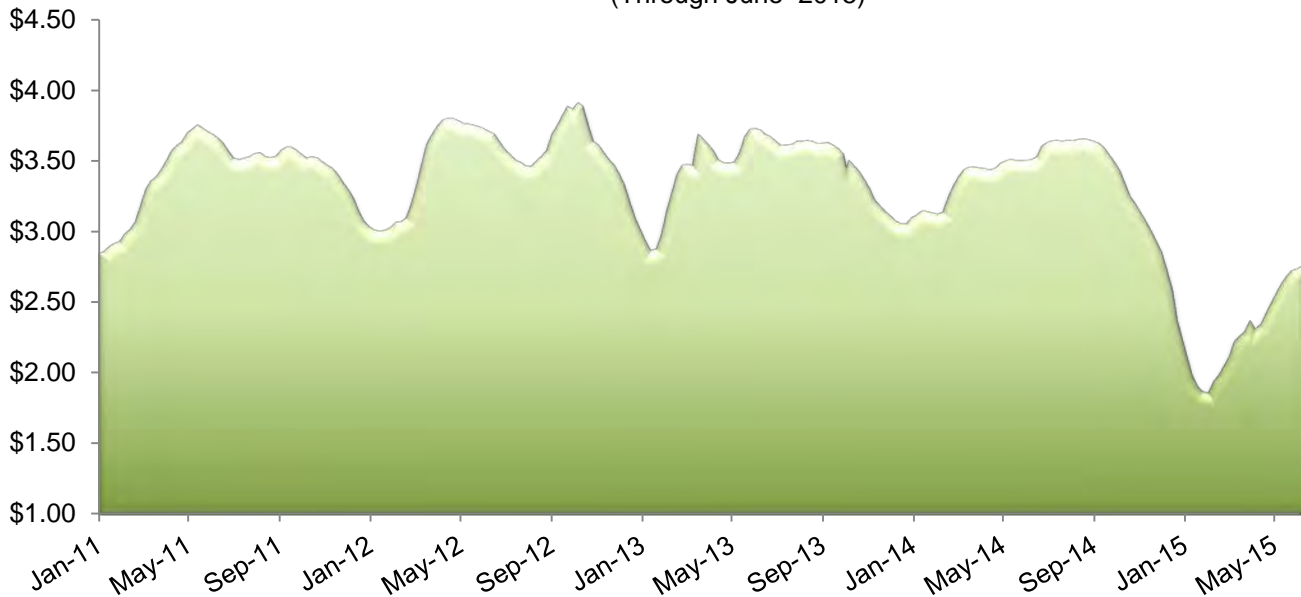
Average Mining, Oil and Gas Employees in Wyoming



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

Retail Gasoline Prices- Rocky Mtn Region

(Through June 2015)

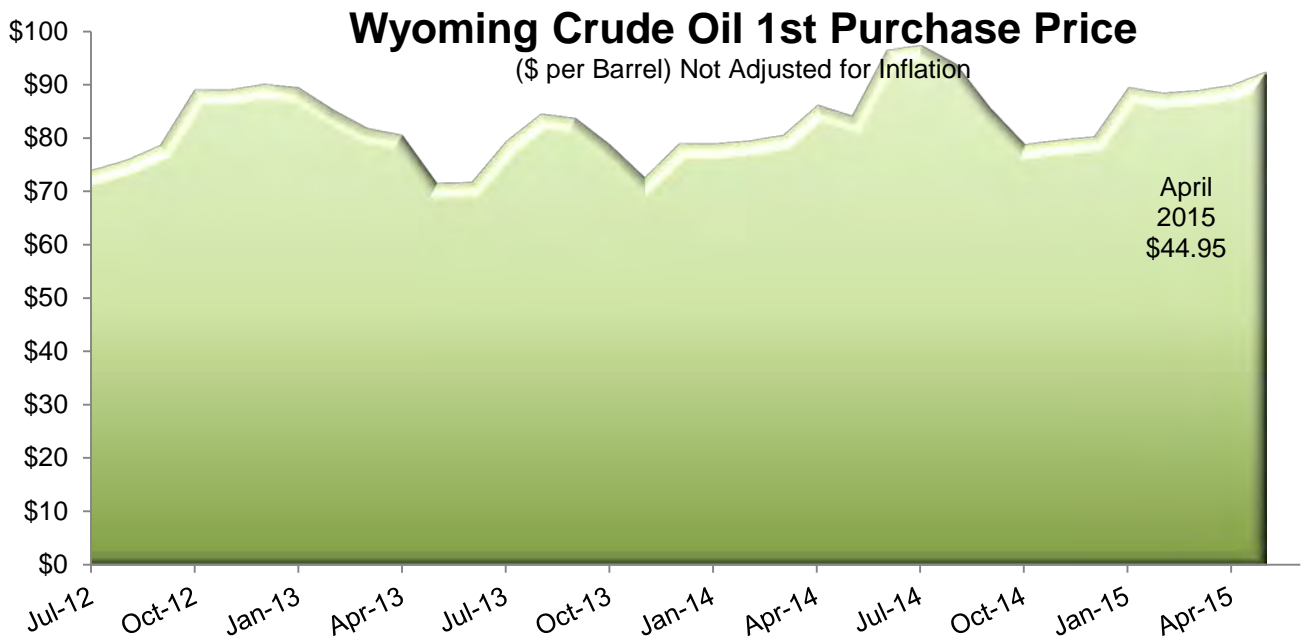


Retail gasoline prices in the Rocky Mountain Region tend to fluctuate. However, overall, prices have continued to decrease since mid-2014.

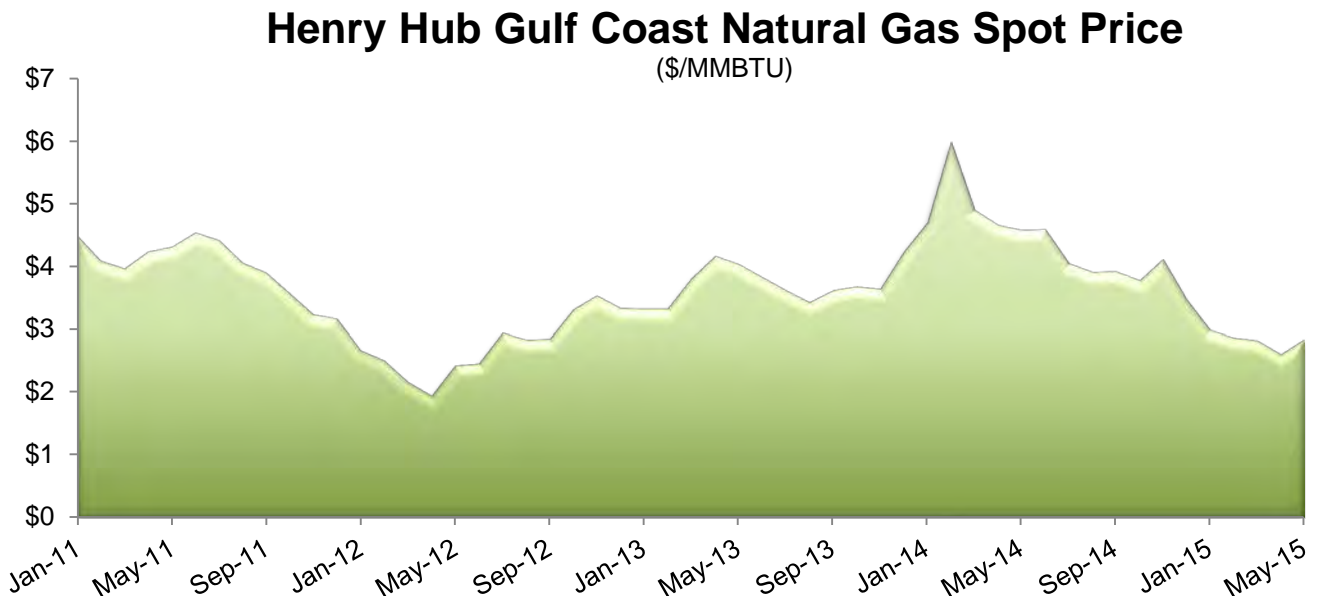
Community Economic Indicators-Energy y

Updated May 2015 with most recent data available

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



Similar to retail gasoline prices, the crude oil first purchase price also fluctuates but has steadily decreased since mid-2014.

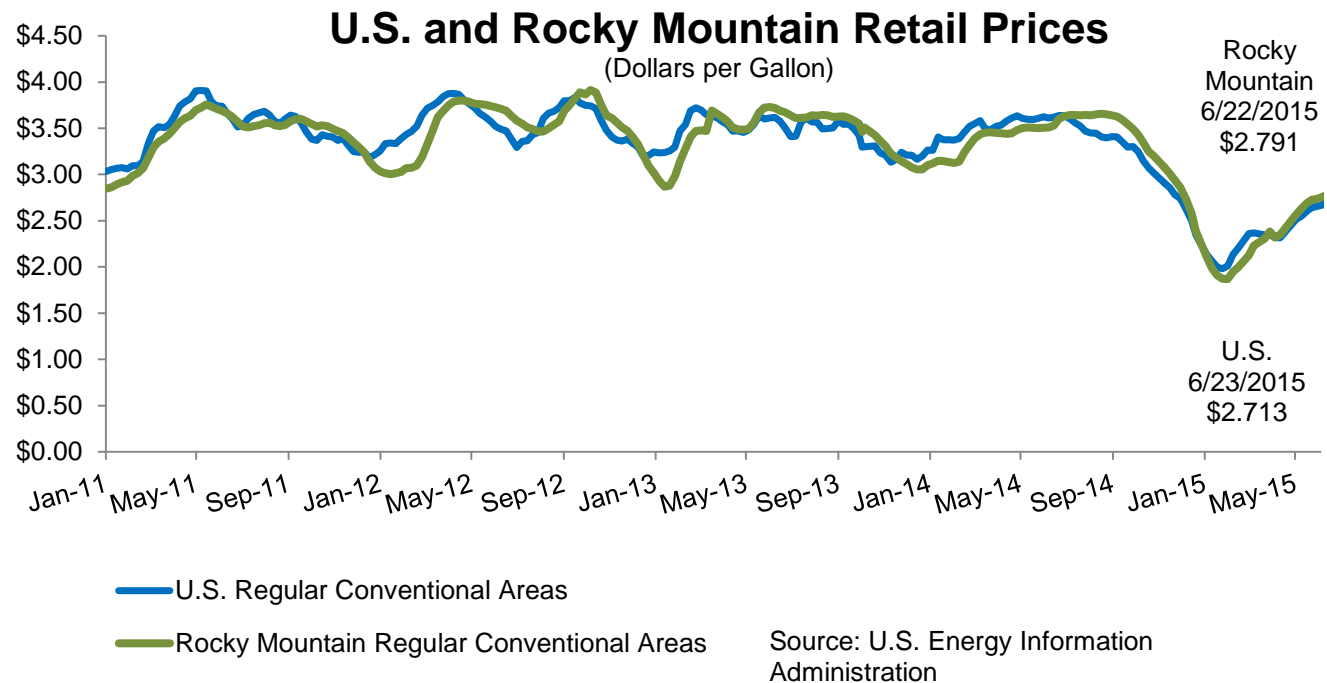


The Henry Hub Gulf Coast Natural Gas Spot Price has reached levels similar to those seen late 2012.

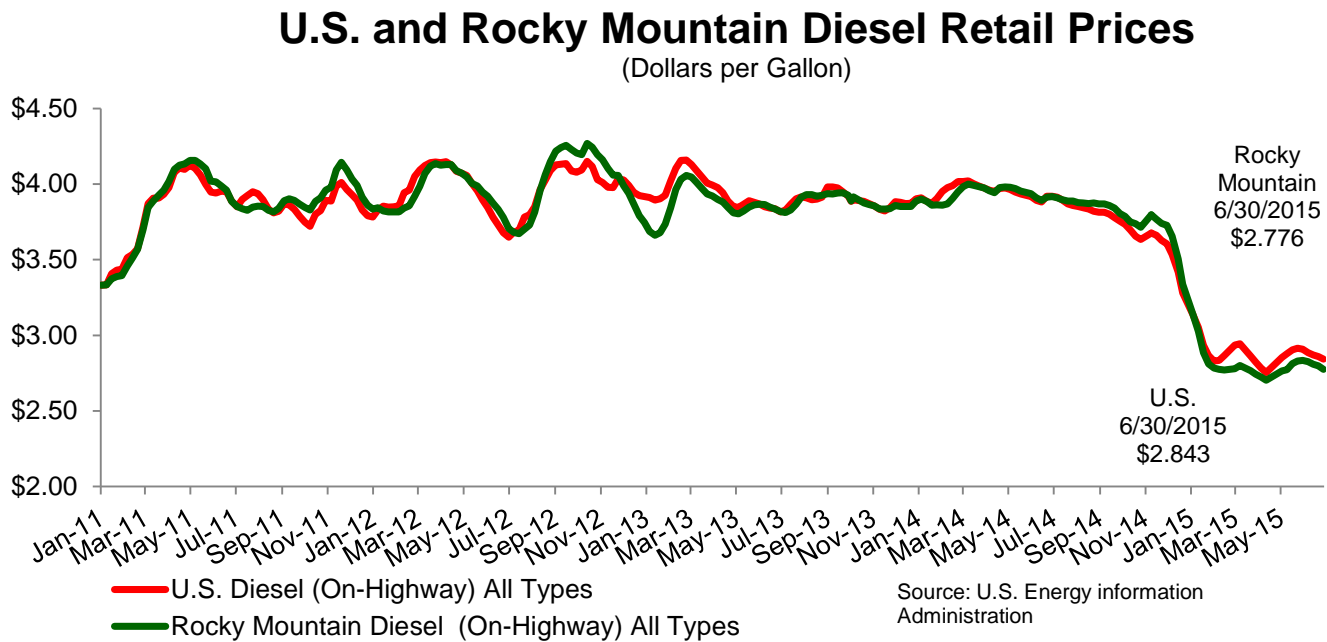
Community Economic Indicators-Energy

Updated June 2015 with most recent data available

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



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

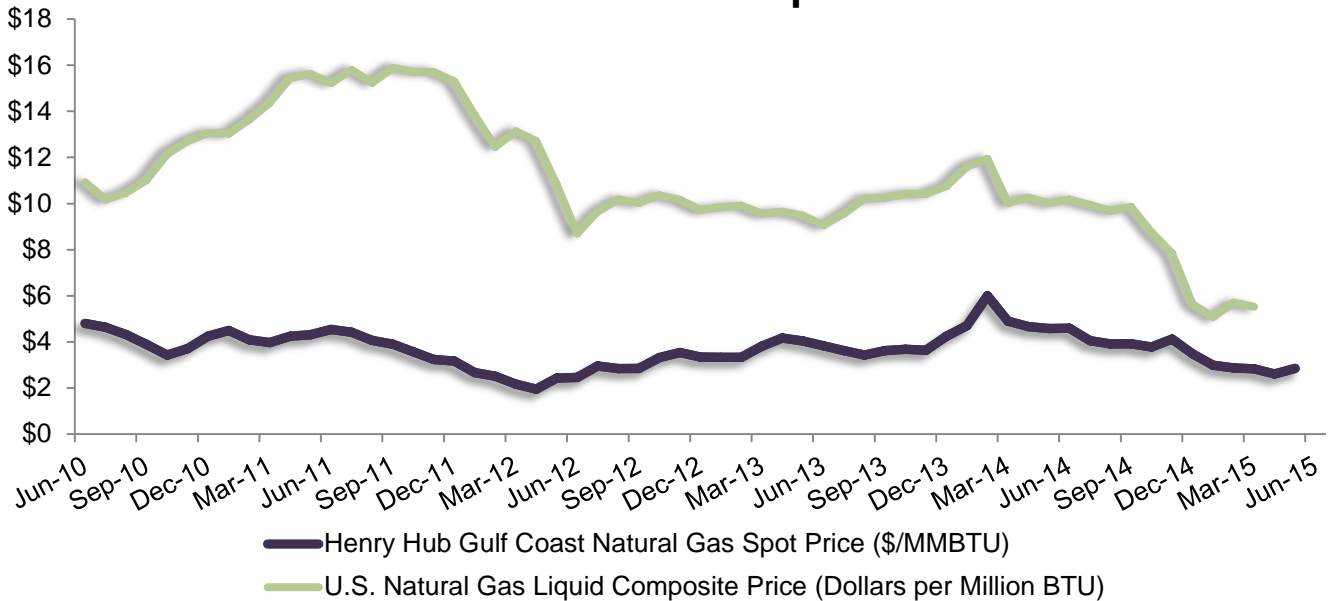


Diesel prices in the Rocky Mountain region tend to run parallel to the National average, and are also lower than they were four years ago.

Community Economic Indicators-Energy

Updated May 2015 with most recent data available

Natural Gas Spot Prices

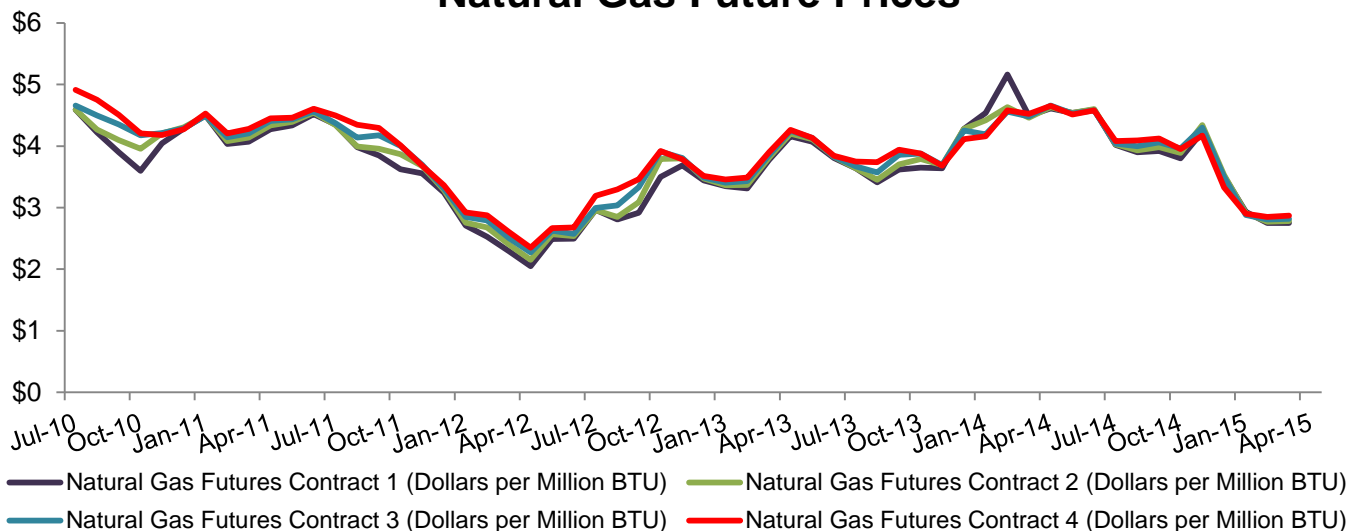


Source: US Department of Energy

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

Natural gas spot prices fluctuate monthly and lately have been decreasing since mid 2014.

Natural Gas Future Prices

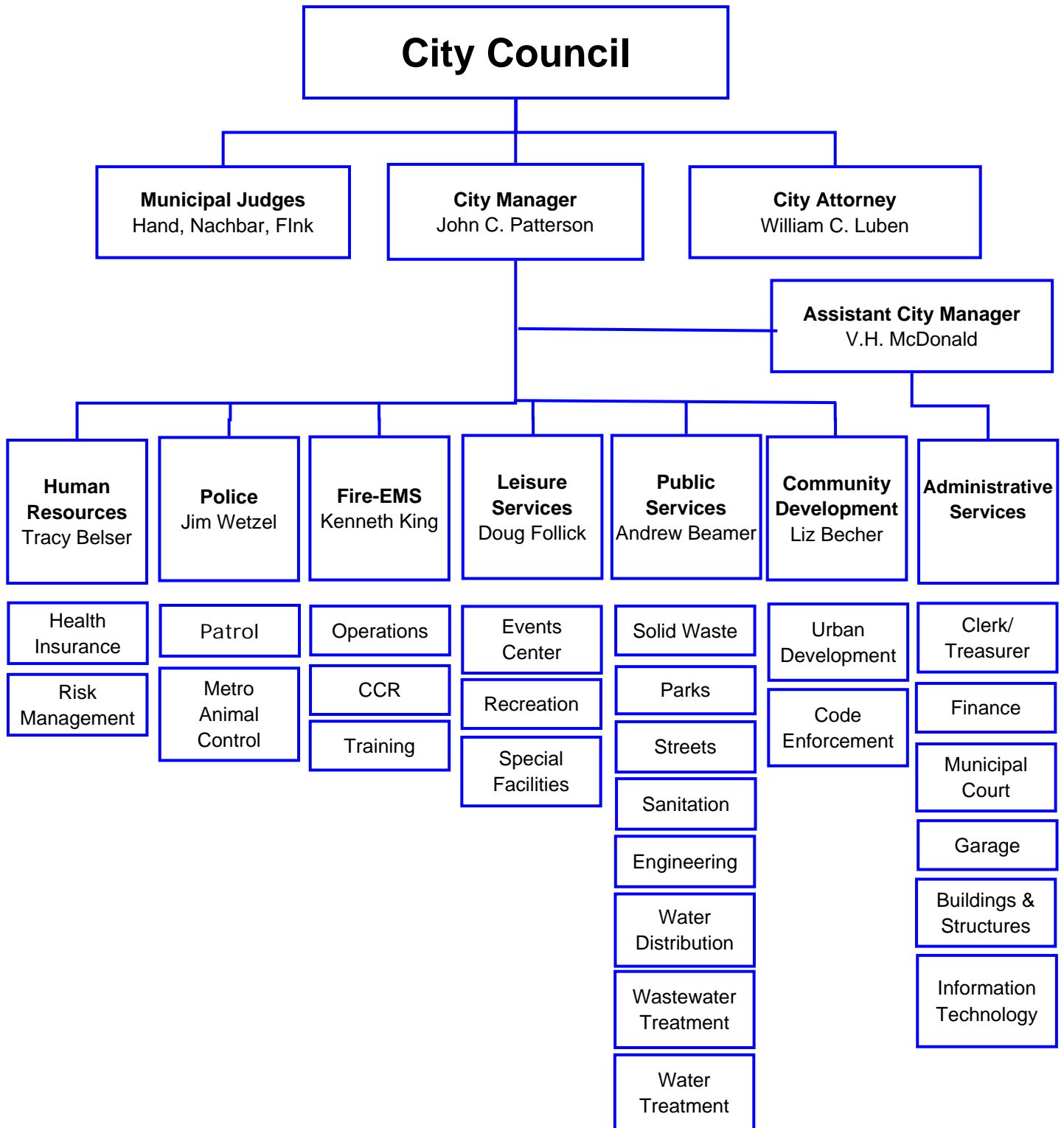


Source: US Department of Energy

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

Natural gas future prices fluctuate monthly and lately have been decreasing.

City of Casper Organization



City Departments

The City of Casper is organized into the following departments:

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

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

City Manager's Office

Organization of the City Manager's Office

The City Manager is the administrative head of the entire City organization. The City Manager is hired directly by the City Council to handle the day-to-day operations of the city government. All department heads except the City Attorney report directly to the City Manager. The City Manager's Office is budgeted in the City Manager cost center (located in the General Fund) and the IT Fund.

Functions of the City Manager's Office

- Oversight of all City departments, including their operations and projects.
- Control of City communications, including the issuance of policies regarding relations with citizens and the general public, and specific oversight of all relations and communications with the media and other governments.
- Approval of all contracts and major purchases that do not require direct approval from Council.
- The City Manager's Office works with Administrative Services to provide direct oversight for the Capital Projects Fund and the Capital Equipment Fund.
- Manages relations with City Council including:
 - Authoring of the agenda for all Council meetings
 - Execution of Council directives
 - Provision of advice and information to Council
 - Receipt of all Council requests

City Attorney's Office

Organization of the City Attorney's Office

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

Functions of the City Attorney's Office

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

Police Department

Organization of the Police Department

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

Functions of the Police Department

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

Administrative Services

Organization of the Administrative Services Department

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

Functions of the Administrative Services Department

- Accounting Services is responsible for budgeting, forecasting, accounting, management of investment and debt portfolios, and financial reporting, which includes the Comprehensive Annual Financial Report (CAFR). The City of Casper participates in the premier Financial Reporting and Budget Presentation certification programs through the Government Finance Officers Association (GFOA) and has received the Certificate for Excellence in Financial Reporting every year since 1999.
- Customer Services manages utility billing, including processing and collection, as well as the City Hall Call Center.
- Administrative Services works with the City Manager's Office to provide direct oversight for the Capital Projects Fund and the Capital Equipment Fund.
- Business Services manages accounts payable, accounts receivable, collections, payroll processing, payroll benefit and tax reporting, as well as support and training for these functions throughout the City.
- Municipal Court administers the Municipal Court and provides the support to Municipal judges in the hearing of municipal cases. The Municipal Court processes City court cases, handles misdemeanor charges within City limits, traffic & parking offenses, bond collection, issues bench warrants, and handles juvenile cases and probation.
- Central Garage is responsible for the purchase and maintenance of all City-owned vehicles and equipment.
- Buildings and Structures maintain all City-owned buildings and structures.
- Administrative Support Services supports the City-wide use of the Enterprise Financial System, as well as the keeping of records. The City maintains records in both physical and electronic format utilizing the Laser Fiche system. The City Clerk is responsible for issuing business, liquor and other City licenses.
- Information Technology (IT) provides technical support to City departments. The IT Department also provides project management for future technological system improvements, maintains the City's intranet and website, and also provides City wide internet and network management.

Geographic Information Systems (GIS) is an information system that can present information as a map or as a set of map locations.

Community Development Department

Organization of the Community Development Department

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

Functions of the Community Development Department

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

Fire-EMS Department

Organization of the Fire-EMS Department

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

Function of the Fire-EMS Department

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

Human Resources Department

Organization of the Human Resources Department

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

Functions of the Human Resources Department

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

Leisure Services Department

Organization of the Leisure Services Department

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

Functions of the Leisure Services Department

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

Public Services Department

Organization of the Public Services Department

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

Functions of the Public Services Department

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

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

Funds are described in the Financial and Budget Policies Section

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

All Funds Summary

All Funds Revenue & Expenditure Summary

All Funds Revenue Summary

All Funds Expenditure Summary

Capital Summary

Personnel Summary

Fund Reserves Summary

Debt Summary

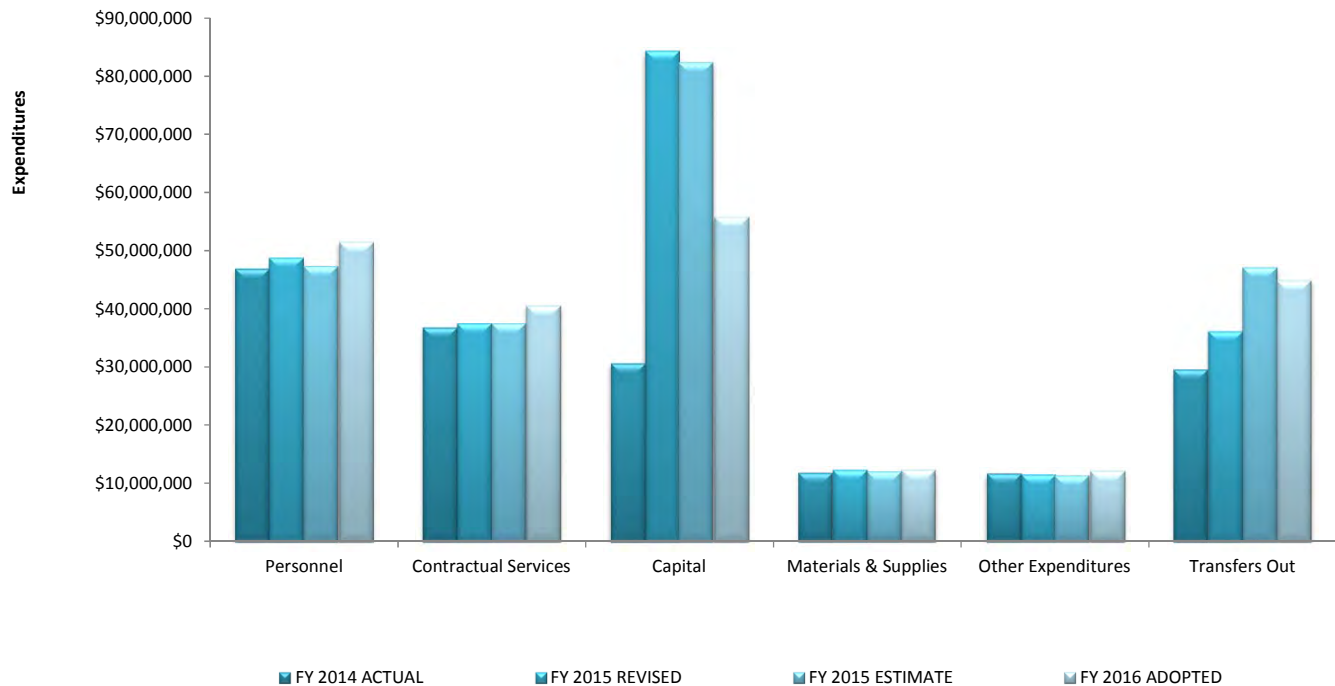
All Funds Revenue and Expenditure Summary

City Resources	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Taxes	\$ 64,694,783	\$ 62,761,184	\$ 66,892,690	\$ 65,575,923	4%
Charges for Service/ User Fees	53,951,424	58,733,977	57,996,974	60,711,086	3%
Transfers In	29,305,730	45,108,138	46,886,914	44,758,621	-1%
Miscellaneous	6,639,080	5,959,712	6,273,998	5,043,371	-15%
Intergovernmental & Grants	6,060,894	13,218,670	12,009,626	16,633,058	26%
Fines & Forfeitures	2,330,161	2,306,649	2,001,298	2,157,000	-6%
System Development Charges	689,906	720,000	495,000	560,000	-22%
Licenses & Permits	1,759,626	1,564,000	1,559,444	1,306,300	-16%
Total Revenue	\$ 165,431,604	\$ 190,372,330	\$ 194,115,944	\$ 196,745,359	3%
Less Intragovernmental Transactions					
Transfers In	\$ 29,519,805	\$ 36,108,138	\$ 47,023,414	\$ 44,758,621	24%
Internal Services Charges	5,400,657	5,802,864	5,802,864	6,249,733	8%
Administration Fees	960,259	1,103,246	1,103,246	1,532,117	39%
Total Intragovernmental	\$ 35,880,721	\$ 43,014,248	\$ 53,929,524	\$ 52,540,471	22%
Total Available Resources	\$ 129,550,883	\$ 147,358,082	\$ 140,186,420	\$ 144,204,888	-2%
City Expenditures					
General Fund	\$ 51,985,168	\$ 52,962,907	\$ 52,309,289	\$ 56,310,923	6%
Capital Projects Funds	34,031,828	76,744,814	86,759,057	60,298,900	-21%
Enterprise Funds	51,192,536	70,407,946	68,258,420	68,193,213	-3%
Special Revenue Funds	4,085,012	5,879,363	5,444,518	7,045,671	20%
Debt Services Funds	1,473	1,375	1,352	1,375	0%
Internal Services Funds	8,996,056	8,634,718	8,593,589	8,359,520	-3%
Trust & Agency Funds	16,643,324	15,534,265	15,855,542	16,469,670	6%
Total City Expenditures	\$ 166,935,397	\$ 230,165,388	\$ 237,221,767	\$ 216,679,271	-6%
Less Intragovernmental Transactions					
Transfers Out	\$ 29,519,805	\$ 36,108,138	\$ 47,023,414	\$ 44,758,621	24%
Internal Services Charges	5,400,657	5,802,864	5,802,864	6,249,733	8%
Administration Fees	960,259	1,103,246	1,103,246	1,532,115	39%
Total Intragovernmental	35,880,721	43,014,248	53,929,524	52,540,469	22%
Net City Expenditures	\$ 131,054,676	\$ 187,151,140	\$ 183,292,243	\$ 164,138,803	-12%
City Resources and Expenditures- Net Impact					
Net Impact	\$ (1,503,793)	\$ (39,793,058)	\$ (43,105,823)	\$ (19,933,915)	-50%

All Funds Expenditure Summary by Use

Expenditures	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Personnel	\$ 46,874,797	\$ 48,774,305	\$ 47,305,428	\$ 51,438,197	5%
Contractual Services	36,630,563	37,354,476	37,355,063	40,393,261	8%
Capital	30,640,549	84,291,608	82,336,122	55,808,445	-34%
Materials & Supplies	11,692,954	12,216,955	11,914,414	12,176,047	0%
Other Expenditures	11,576,729	11,419,906	11,287,326	12,054,701	6%
Transfers Out	29,519,805	36,108,138	47,023,414	44,808,621	24%
Total Expenditures	\$ 166,935,397	\$ 230,165,388	\$ 237,221,767	\$ 216,679,271	-6%
Less Intragovernmental Transactions					
Transfers Out	\$ 29,519,805	\$ 36,108,138	\$ 47,023,414	\$ 44,758,621	24%
Internal Services Charges	5,400,657	5,802,864	5,802,864	6,249,733	8%
Administration Fees	960,259	1,103,246	1,103,246	1,532,115	39%
Total	\$ 35,880,721	\$ 43,014,248	\$ 53,929,524	\$ 52,540,469	22%
Total Expenditures- All Funds	\$ 131,054,676	\$ 187,151,140	\$ 183,292,243	\$ 164,138,803	-12%

All Funds Expenditures by Use



All Funds Revenue Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Fund					
General Fund					
Taxes	\$ 43,920,066	\$ 43,346,118	\$ 45,385,419	\$ 46,559,802	7%
Licenses & Permits	1,744,591	1,551,500	1,549,444	1,293,800	-17%
Intergovernmental	33,823	55,000	55,000	40,000	-27%
Charges for Service/ User Fees	3,262,884	3,641,568	3,753,568	4,205,527	15%
Fines & Forfeitures	2,330,161	2,306,649	2,001,298	2,157,000	-6%
Miscellaneous	1,060,978	412,915	455,065	463,984	12%
Transfers In	175,000	215,600	215,600	214,740	0%
Total General Fund	\$ 52,527,503	\$ 51,529,350	\$ 53,415,394	\$ 54,934,853	7%
Capital Funds					
Taxes	\$ 19,105,708	\$ 18,050,000	\$ 19,655,271	\$ 17,000,004	-6%
Miscellaneous	1,800,029	2,475,850	2,518,941	85,029	-97%
Capital Transfer In	16,350,852	33,088,383	34,239,785	29,321,053	-11%
Grants	1,537,276	7,229,009	7,229,009	-	-100%
Total Capital Funds	\$ 38,793,865	\$ 60,843,242	\$ 63,643,006	\$ 46,406,086	-24%
Enterprise Funds					
Charges for Service	\$ 37,197,558	\$ 41,699,451	\$ 41,040,670	\$ 42,499,856	2%
Miscellaneous	1,424,409	1,441,520	1,398,850	1,557,508	8%
Transfers In	5,706,979	5,411,076	5,706,928	7,340,008	36%
System Development Charges	689,906	720,000	495,000	560,000	-22%
Grants	1,668,729	3,012,500	2,287,802	13,385,100	344%
Total Enterprise Funds	\$ 46,687,581	\$ 52,284,547	\$ 50,929,250	\$ 65,342,472	25%
Special Revenue Funds					
Taxes	\$ 890,941	\$ 500,000	\$ 977,000	\$ 1,066,117	113%
Miscellaneous	581,801	218,596	449,437	1,431,737	555%
Transfer In	558,474	527,246	559,245	768,886	46%
Grants	2,821,066	2,922,161	2,437,815	3,207,958	10%
Total Special Revenue Funds	\$ 4,852,282	\$ 4,168,003	\$ 4,423,497	\$ 6,474,698	55%
Debt Services Funds					
Principal, Interest, and Penalties	\$ 88,791	\$ 40,150	\$ 37,716	\$ 40,150	0%
Total Debt Service Funds	\$ 88,791	\$ 40,150	\$ 37,716	\$ 40,150	0%

All Funds Revenue Summary

Fund	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Internal Services Funds					
Charges for Service/ User Fees	\$ 5,679,470	\$ 5,700,865	\$ 5,665,501	\$ 5,945,013	4%
Miscellaneous	280,469	253,360	279,410	282,655	12%
Transfers In	2,638,317	2,040,585	2,022,635	2,013,916	-1%
Total Internal Service Funds	\$ 8,598,256	\$ 7,994,810	\$ 7,967,546	\$ 8,241,584	3%
Trust & Agency Funds					
Charges for Services/ User Fees	\$ 7,811,512	\$ 7,692,093	\$ 7,537,235	\$ 8,060,690	5%
Taxes	778,068	865,066	875,000	950,000	10%
Miscellaneous	1,402,603	1,117,321	1,134,579	1,182,308	6%
Transfers In	3,876,108	3,825,248	4,142,721	5,100,018	33%
Licenses	15,035	12,500	10,000	12,500	0%
Total Trust & Agency	\$ 13,883,326	\$ 13,512,228	\$ 13,699,535	\$ 15,305,516	13%
Total	\$ 165,431,604	\$ 190,372,330	\$ 194,115,944	\$ 196,745,359	3%
Less Intragovernmental					
Transfers In	\$ (29,519,805)	\$ (36,108,138)	\$ (47,023,414)	\$ (44,758,621)	24%
Internal Services Charges	(5,400,657)	(5,802,864)	(5,802,864)	(6,249,733)	8%
Administration Fees	(960,259)	(1,103,246)	(1,103,246)	(1,532,117)	39%
Total Intragovernmental	\$ (35,880,721)	\$ (43,014,248)	\$ (53,929,524)	\$ (52,540,471)	22%
Total Available Resources	\$ 129,550,883	\$ 147,358,082	\$ 140,186,420	\$ 144,204,888	-2%

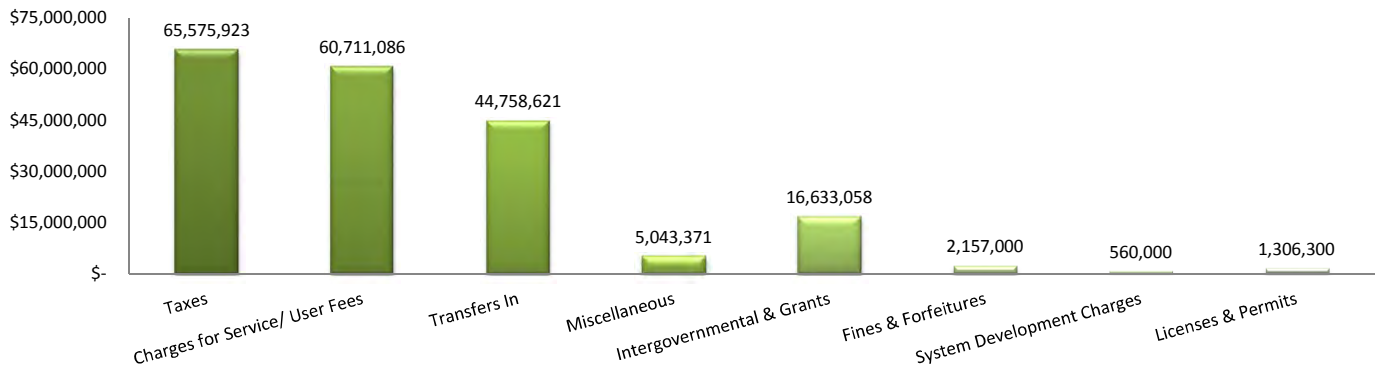
All Funds Revenue and Expenditure Summary

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

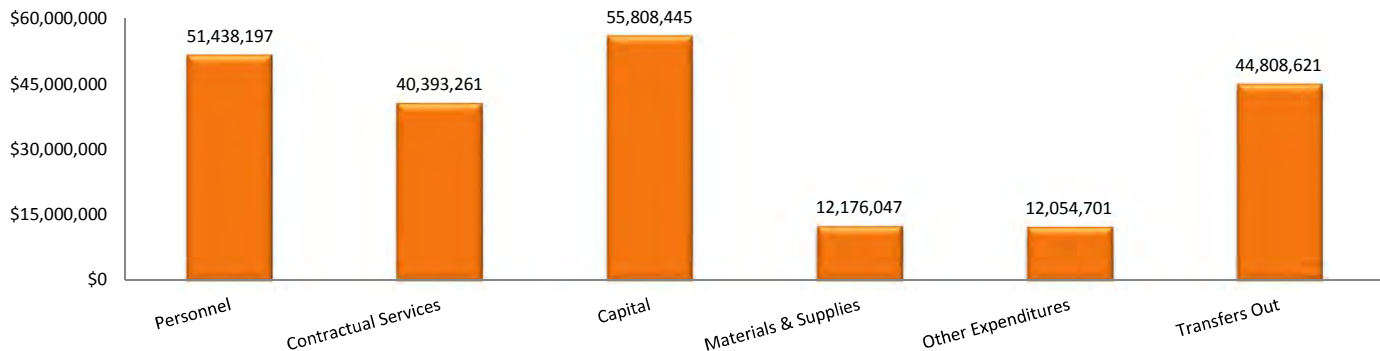
The General Fund is used for general government type expenditures, such as public safety, streets and parks. Capital funds are used to purchase or build assets that have a longer life than the fiscal year and include land, infrastructure projects and capital equipment. Enterprise funds are used for business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

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

FY 2016 City-Wide Resources by Type

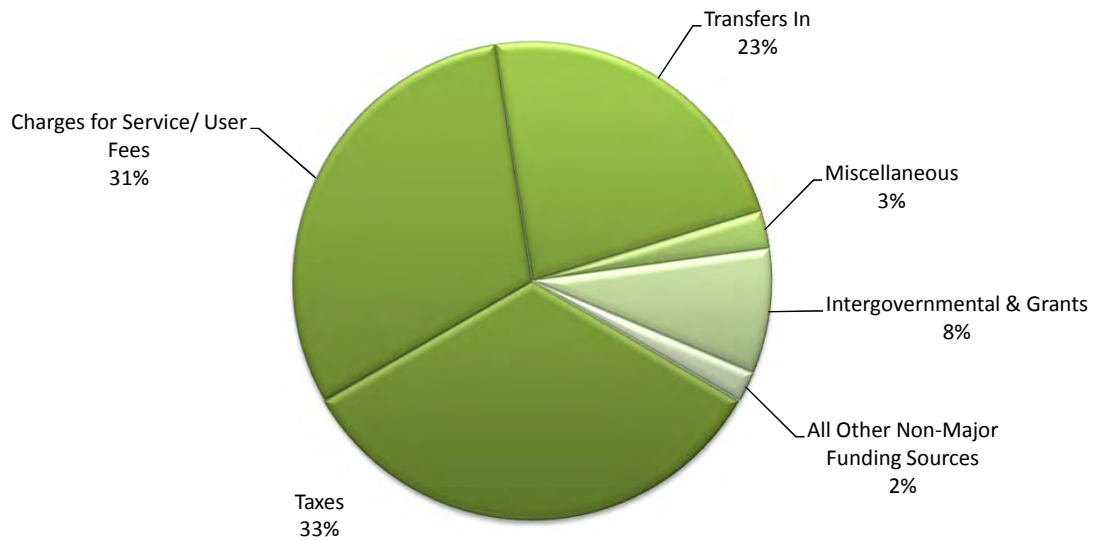


FY 2016 City-Wide Expenditures by Type

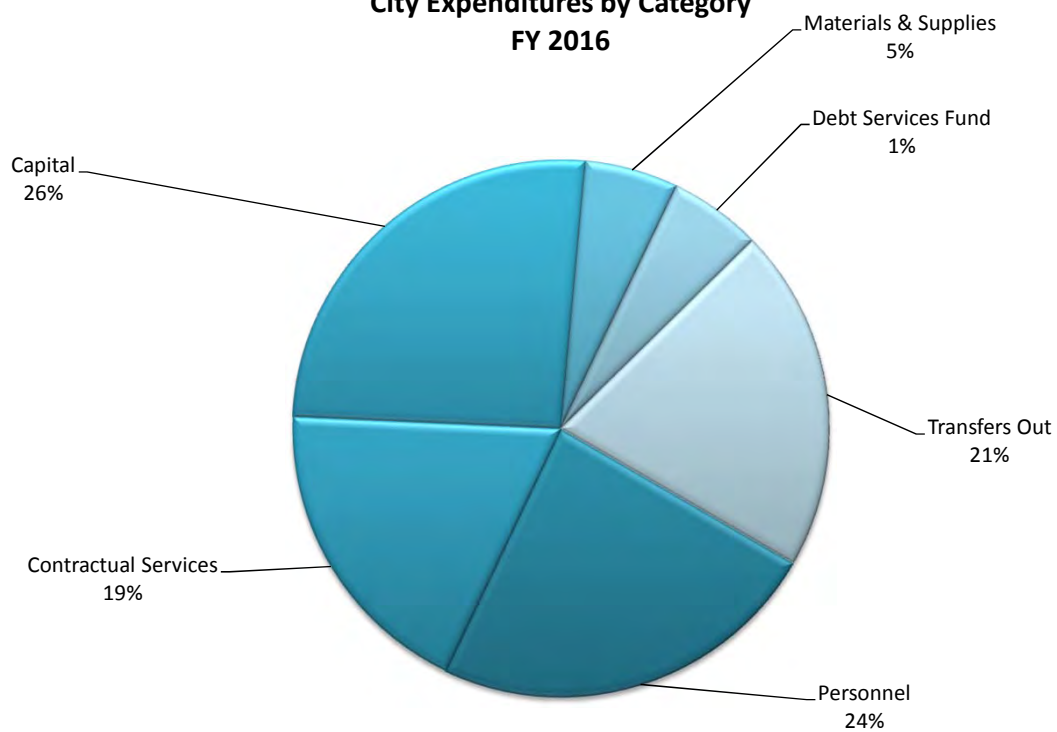


All Funds Revenue and Expenditure Summary

**City Resources by Category
FY 2016**



**City Expenditures by Category
FY 2016**



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.

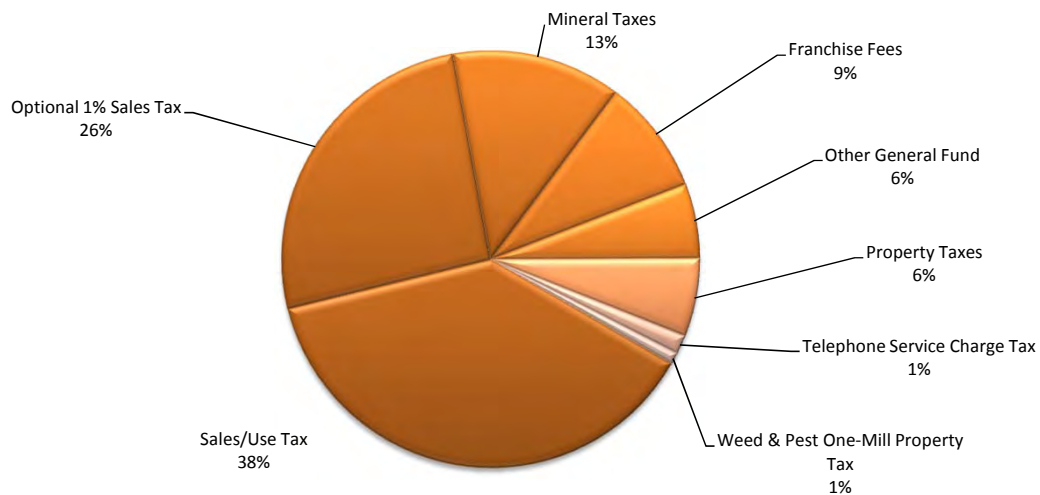
Taxes

Taxes- The City projects to receive \$65,758,975 in taxes in FY 2016, a 5% increase from the amount budgeted for FY 2015. This is mainly due to budgeting 1% #14 tax through March for FY 2015, rather than an entire year and increases in Mineral Taxes - Supplemental Funding allocation from the state.

The main source of taxes is the state sales tax, which makes up 38% of the total revenue received.

The Optional One-Cent local sales tax continues to be an important source of funds that enables the community to undertake major capital improvements. Mineral taxes paid by Wyoming's mineral extractive industries are the third greatest source of taxes. Mineral taxes are largely driven by the value and volume of the minerals extracted. . Together, the sales tax, the optional 1% local sales tax, and mineral taxes constitute 77% of all taxes projected for FY 2016.

City of Casper Tax Sources for FY 2016



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 Center, and a one-mill property tax for control of weeds and pests.

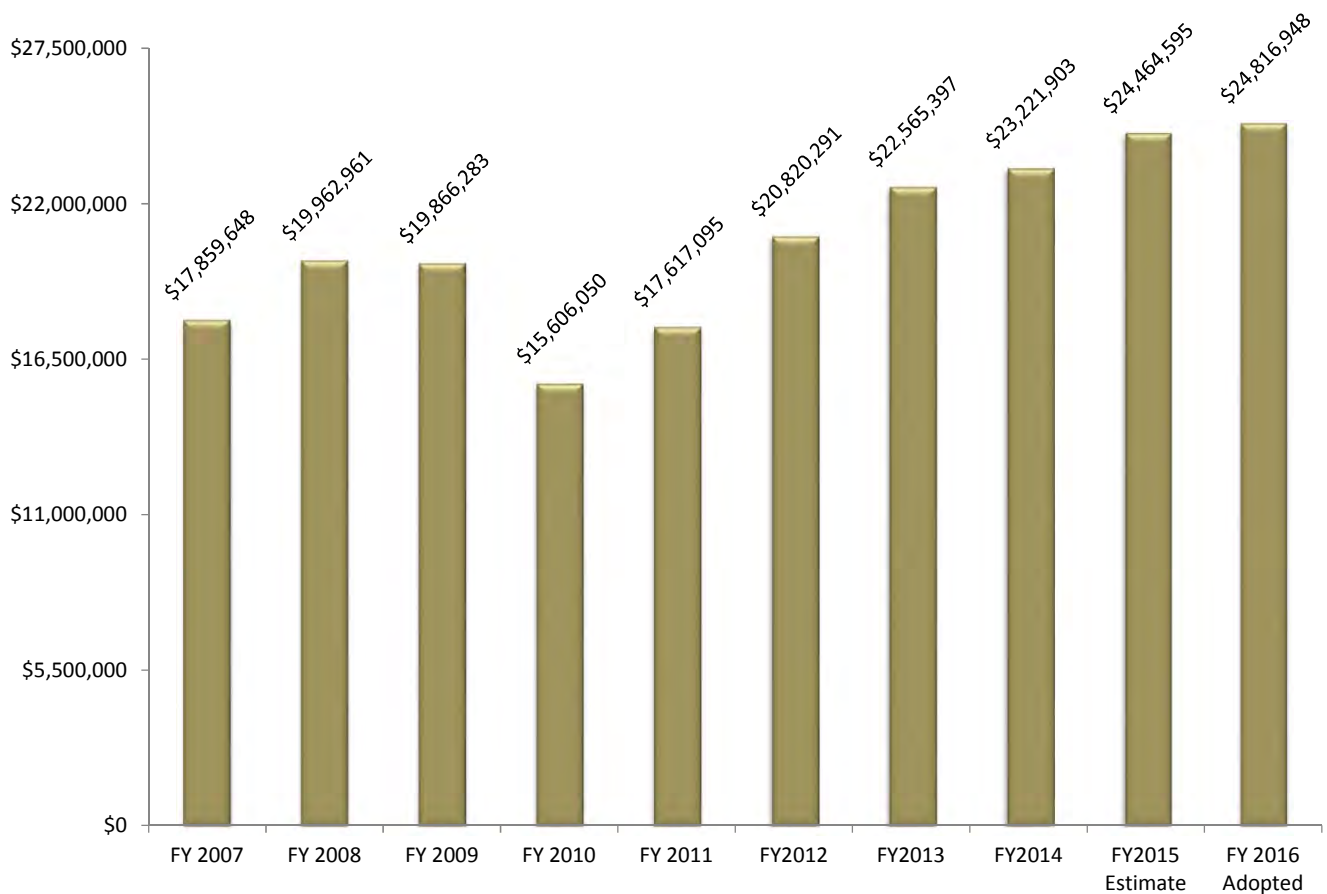
All Funds Revenue Summary

Sales Tax

It is estimated the City will receive \$24,816,948 in FY 2016 for the General Sales Tax. The General Sales Tax is forecasted to continue to grow by 7% as compared to the FY15 Revised Budget. The growth experienced in the past couple of years appears to have leveled off and there is much uncertainty regarding the drop in oil prices. The revenue growth experienced is strongly connected to overall local economic activity. As sales increase, these revenues tend to increase as well. When the economy cools, these revenues tend to decrease by the same amount.

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

Total Sales Tax

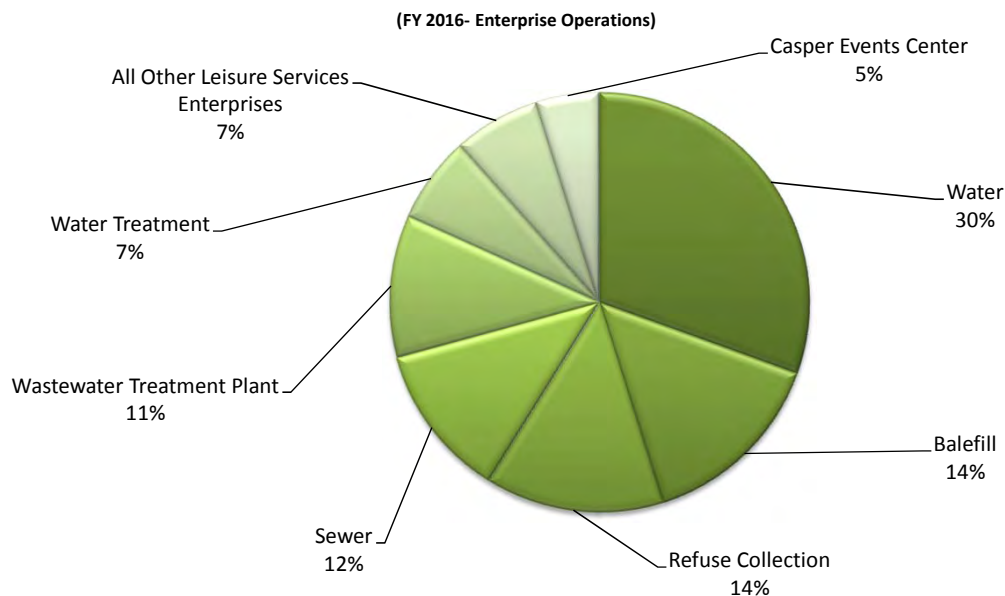


All Funds Revenue Summary

Charges for Service & User Fees - All Funds

Charges for Service & User Fees- The City projects to have \$61,004,773 in charges for service and user fees in FY 2016. 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.

Charges for Service & User Fees

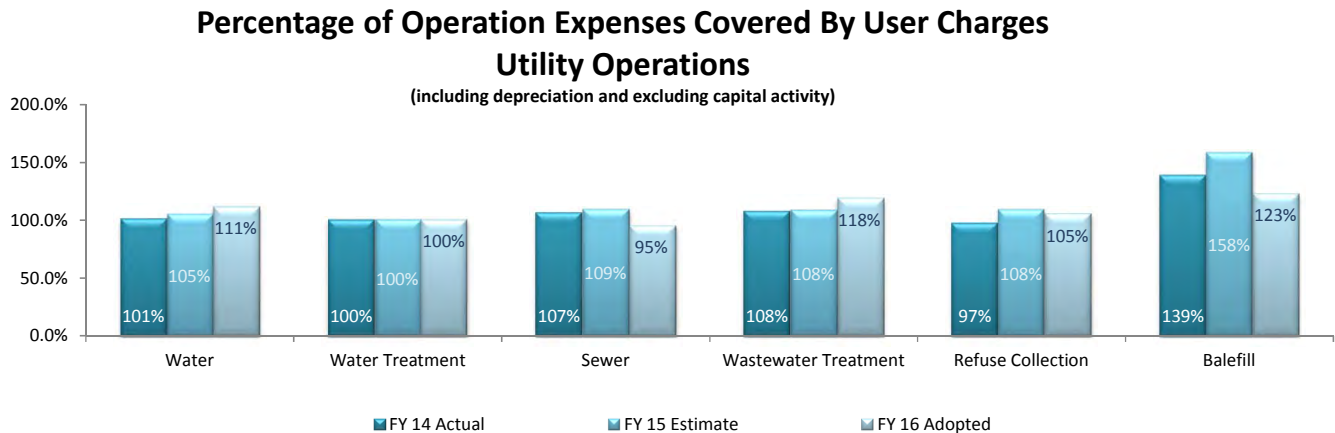
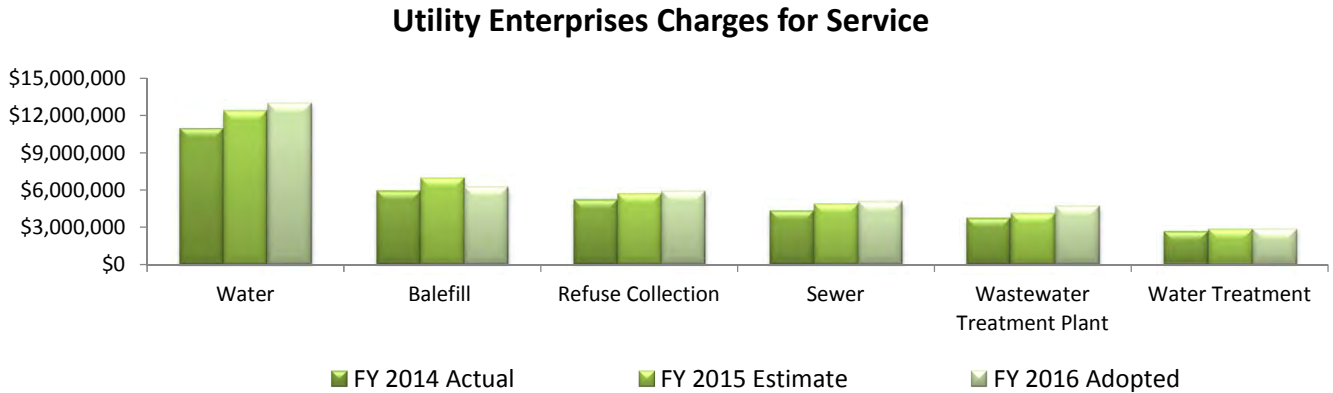
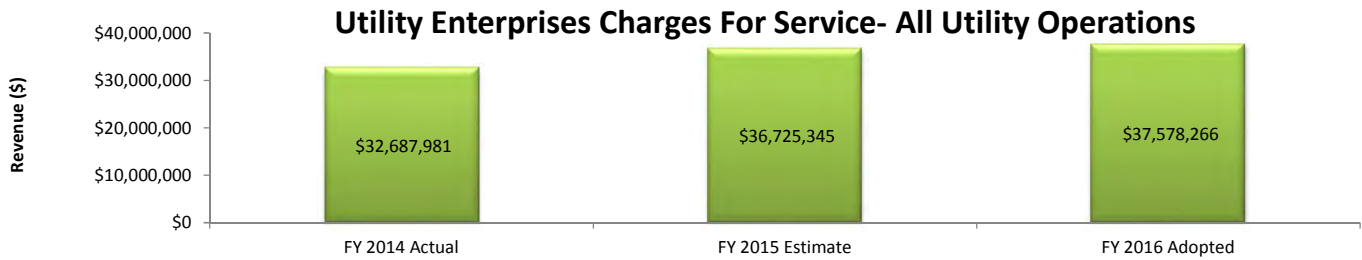


\$42,472,964 represents payment for services and goods provided by the City. Projections for the user charge revenues are generated by the managers of each operation that charges for services. The main factors impacting user fees are current demand for that service and the price charged for that service. For certain operations, such as Water, Golf or Hogadon, the weather can be significantly impact demand for those services.

Charges for Service & User Fees-Utility Enterprises

The main source of user fees are related to the City's utility operations which consist of water, water treatment, sewer, wastewater treatment, refuse collection, and the balefill. Together these utility operations account for the six largest sources of user charges, totaling \$37,555,874 in revenue for the City. These utility operations have traditionally achieved full cost recovery of both operations costs and capital costs through user fees. As capital intensive operations, these utilities must generate significant surpluses from operations to pay for necessary capital investments.

All Funds Revenue Summary



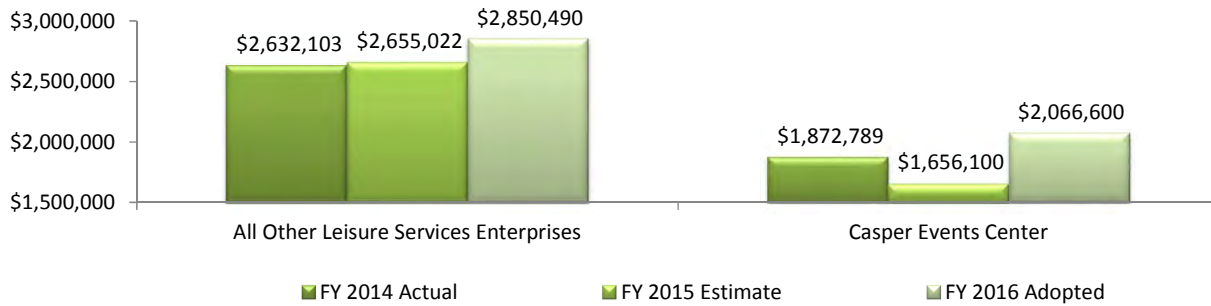
The only exception to these operations being financially independent enterprises is when a policy determination is made to supplement investments in capital through one-time monies or dedicated capital revenue sources. This helps avoid these investments being paid for through debt and bonds. This has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

All Funds Revenue Summary

Charges for Service & User Fees- Leisure Enterprises

Leisure Service user charges include revenues from Casper Events Center, Casper Municipal Golf Course, Casper Recreation Center, Hogadon Ski Area, Casper Family Aquatics Center and other pools, and Casper Ice Arena. These Leisure Service enterprises are projected to generate \$4,917,090 in user charges in FY 2016.

Leisure Enterprises Charges for Services

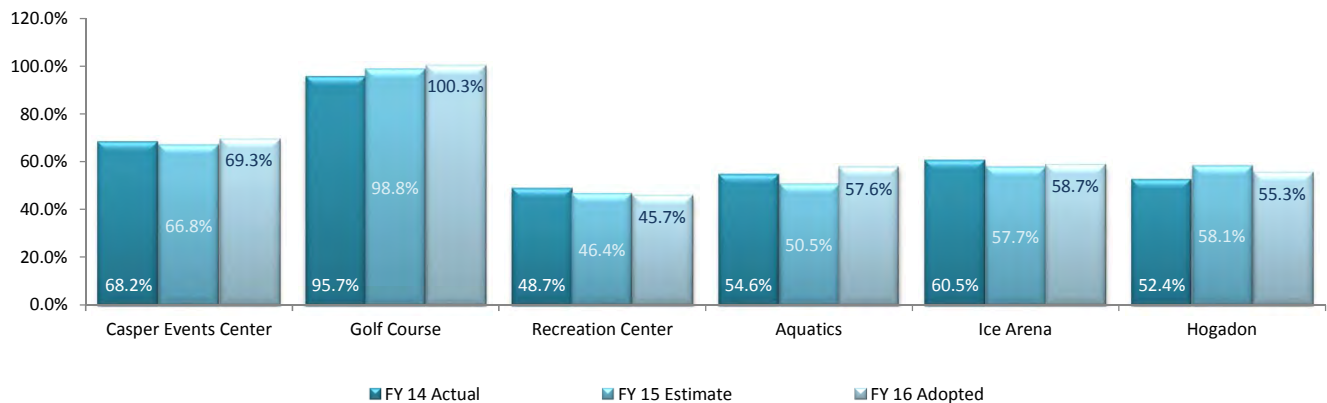


The various Leisure service operations have different expectations about what percentage of their operations expenses they will be able to recover through user fees. Some operations, such as the Casper Municipal Golf Course, have traditionally been able to earn enough revenue to support all of their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

Percentage of Operation Expenses Covered By User Charges

Leisure Services Operations

(excluding capital and depreciation)



To help support operations that were originally built with the Optional One-Cent Sales Tax, the Perpetual Care Operations Trust was established. The interest earnings from this fund help fill the gap between what these operations can earn through user fees and their total cost. Due to declining interest rates experienced in recent years, interest earnings for the Perpetual Care Operations Trust are only able to fund 15% of the operating transfers for the Casper Events Center, the Recreation Center, Aquatics (also funded by a direct transfer of funds from Optional One-Cent #15), and the Ice Arena at this time. The other portion is made up by the General Fund. The Perpetual Care fund also supports a similar percentage of the operating costs of the City Campus and Buildings & Structures funds.

All Funds Expenditure Summary by Fund

Fund	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
General Fund	\$ 51,985,168	\$ 51,992,066	\$ 52,309,289	\$ 54,553,691	5%
Transfer Out - Excess Reserves	-	970,841	-	1,757,232	81%
Total General Fund	51,985,168	52,962,907	52,309,289	56,310,923	6%
Capital Funds					
Capital Projects Fund	\$ 14,927,785	\$ 50,365,539	\$ 50,081,733	\$ 26,459,532	-47%
Capital Equipment	2,732,363	3,489,407	3,489,407	2,883,800	-17%
One Cent #13 Sales Tax	4,653,780	687,368	1,775,926	100	-100%
One Cent #14 Sales Tax	11,682,620	16,752,500	25,961,991	14,957,358	-11%
One Cent #15 Sales Tax	-	5,450,000	5,450,000	15,998,110	194%
Opportunities Fund	-	-	-	-	0%
American Recovery Act Fund	35,280	-	-	-	0%
Total Capital Funds	\$ 34,031,828	\$ 76,744,814	\$ 86,759,057	\$ 60,298,900	-21%
Enterprise Funds					
Water	\$ 17,483,412	\$ 23,316,221	\$ 21,300,772	\$ 18,229,310	-22%
Water Treatment Plant	2,652,046	2,853,018	2,824,223	2,844,362	0%
Sewer	5,328,378	6,702,491	6,785,759	6,202,979	-7%
Wastewater Treatment Plant	6,367,257	8,433,386	8,375,202	10,496,583	24%
Refuse Collection	6,264,130	9,074,847	9,055,462	6,923,150	-24%
Balefill	5,448,801	12,516,145	12,505,151	15,313,315	22%
Casper Events Center	3,002,324	2,918,309	2,744,927	3,218,262	10%
Golf Course	952,920	966,589	961,558	1,008,534	4%
Casper Recreation Center	1,144,574	1,163,407	1,164,522	1,236,180	6%
Aquatics	1,055,226	1,037,781	1,068,137	1,092,868	5%
Ice Arena	553,706	562,144	599,432	624,864	11%
Hogadon Ski Area	903,100	849,308	855,095	980,161	15%
Parking Lots	36,662	14,300	18,180	22,645	58%
Total Enterprise Funds	\$ 51,192,536	\$ 70,407,946	\$ 68,258,420	\$ 68,193,213	-3%
Special Revenue Funds					
Weed & Pest Control	\$ 491,717	\$ 507,568	\$ 553,713	\$ 621,557	22%
Transit Services	1,893,293	2,092,426	1,746,189	2,518,287	20%
Community Development Block Grant	160,677	300,298	306,999	291,762	-3%
Police Grants	249,705	170,429	199,419	247,861	45%
Special Fire Assistance	259,983	180,000	27,189	173,500	-4%
Redevelopment Loan Fund	71,713	74,500	69,625	69,625	-7%
Revolving Land Fund	8,854	1,608,130	1,608,700	1,740,341	8%
Metropolitan Planning Office	949,070	821,012	807,684	845,738	3%
Special Reserves	-	125,000	125,000	537,000	330%
Total Special Revenue Funds	\$ 4,085,012	\$ 5,879,363	\$ 5,444,518	\$ 7,045,671	20%
Debt Services Fund					
Special Assessments	\$ 1,473	\$ 1,375	\$ 1,352	\$ 1,375	0%

All Funds Expenditure Summary by Fund

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Internal Services Funds					
Central Garage	\$ 2,999,274	\$ 3,033,333	\$ 3,077,944	\$ 2,769,804	-9%
Buildings & Structures	1,075,903	1,096,468	1,063,863	1,177,023	7%
City Campus	358,986	349,769	358,038	310,101	-11%
Property & Liability Insurance	3,146,163	2,797,956	2,765,787	2,683,833	-4%
Information Technology	1,415,730	1,357,192	1,327,957	1,418,759	5%
Total Internal Services Funds	\$ 8,996,056	\$ 8,634,718	\$ 8,593,589	\$ 8,359,520	-3%
Trust & Agency Funds					
Perpetual Care	\$ 2,652,466	\$ 3,090,709	\$ 3,086,247	\$ 3,362,965	9%
Metro Animal Control	1,039,621	1,136,369	1,085,233	1,189,081	5%
Public Safety Communications	3,475,830	2,314,774	2,287,979	2,635,204	14%
Health Insurance	9,475,407	8,992,413	9,396,083	9,282,420	3%
Total Trust & Agency Funds	\$ 16,643,324	\$ 15,534,265	\$ 15,855,542	\$ 16,469,670	6%
Total- All Funds	\$ 166,935,397	\$ 230,165,388	\$ 237,221,767	\$ 216,679,271	-6%
Less Intragovernmental Transactions					
Transfers Out	\$ 29,519,805	\$ 36,108,138	\$ 47,023,414	\$ 44,758,621	24%
Internal Services Charges	5,400,657	5,802,864	5,802,864	6,249,733	8%
Administration Fees	960,259	1,103,246	1,103,246	1,532,115	39%
Total	\$ 35,880,721	\$ 43,014,248	\$ 53,929,524	\$ 52,540,469	22%
Total Expenditures- All Funds	\$ 131,054,676	\$ 187,151,140	\$ 183,292,243	\$ 164,138,803	-12%

All Funds Expenditure Summary by Use

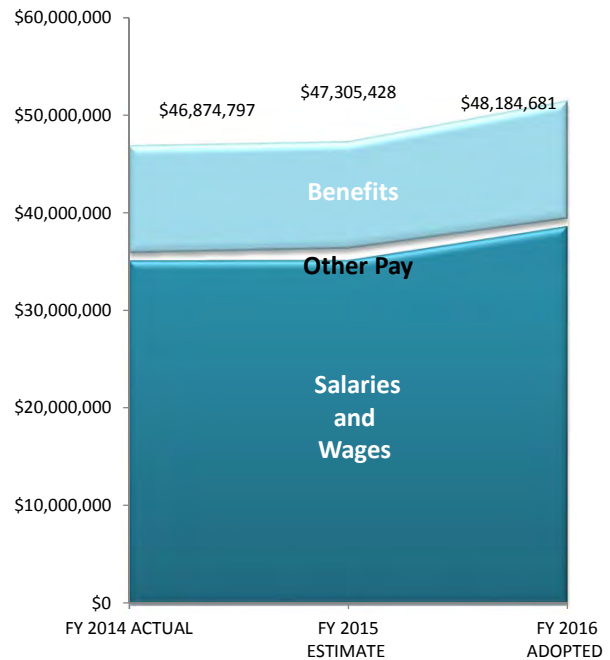
The City of Casper has three major expenditure uses in the FY 2016 Budget:
Personnel, Contractual Services and Capital.

Personnel

Twenty-six positions were eliminated from the City in FY 2011, three full-time positions were added in FY 2012, and fourteen additional positions were added during FY 2013. In FY 2014, six (6) part-time positions were converted to full-time, four (4) of these positions were included in the FY 2014 Adopted Budget, the two (2) additional positions were created during the fiscal year with the City Managers approval. Eight (8) vacancies were not budgeted in FY 2015 but were authorized during the fiscal year. The FY 2016 Adopted Budget represents an increase of 10 additional positions and a 5.46% cost increase from the FY2015 Revised Budget in personnel expenditures.

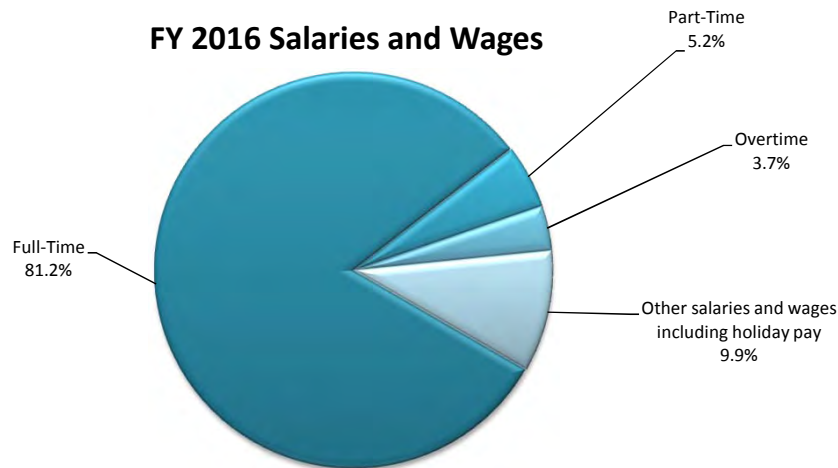
The City's main expenditure in the personnel category is for the salaries and wages of employees. In FY 2016, salaries and wages represent 74.87% of total personnel expenditures. Benefits comprise about 23.48% of personnel expenditures. Other pay items represent about 1.65% of personnel expenditures. Across the three year period, the proportions of salaries and wages, benefits, and other pay items to overall personnel expenditures have stayed relatively stable.

Citywide Personnel Expenditure Breakdown



In FY 2016, 81.2% of all salary and wages are for full-time employees. Part-time salary and wages represent 5.2% of total salary and wages City-wide. However, the use of part-time employees varies widely throughout the City organization. For instance, in Leisure Services Enterprise funds, part-time represents 41.55% of all salary and wage expenditures. However, in the General Fund and Utility Enterprise Funds the proportion is about 1.99% and 0.71% respectively.

FY 2016 Salaries and Wages



All Funds Expenditure Summary by Use

Contractual Services

The contractual services category includes a wide array of expenditures ranging from lab services to electricity. Utilities is a major contractual services category needed to operate various departments. It includes sanitation services, solid waste disposal, water, sewer, electricity and natural gas. The largest utility sub-types are electricity, sewer, water and telecommunication expenditures. In FY 2016, the City of Casper is budgeted to spend \$2,973,242 for electricity, \$470,800 for natural gas, \$673,575 for water, and \$430,136 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, 62% of total City-wide budgeted water expenditures are related to the Park Division's maintenance of green areas in Parks and the Cemetery. This figure does not include bulk water purchased by the Water Division for resale.

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

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

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

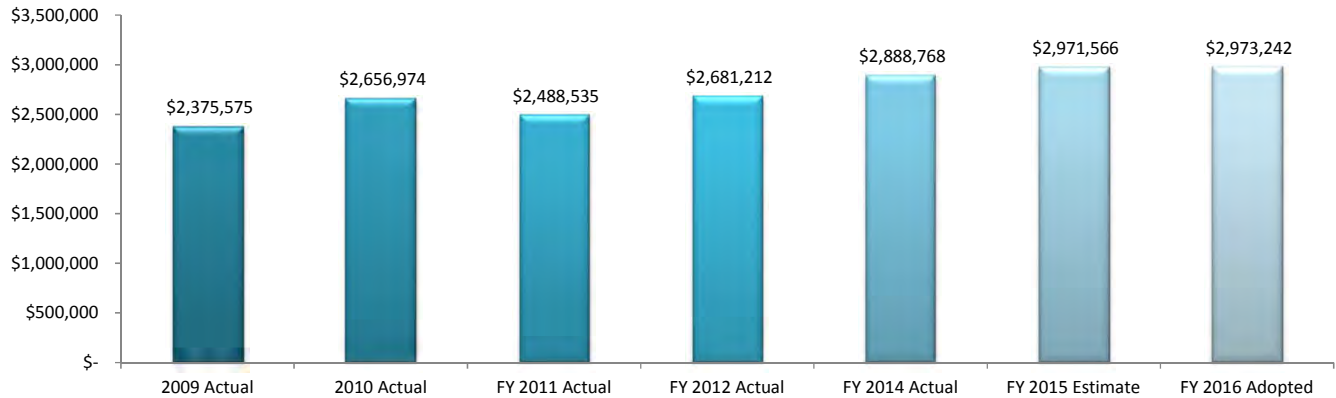
The City is also reviewing alternate fuel vehicles, including hybrids and electric vehicles, as well "right sizing" the fleet to the job. The City currently owns four hybrid vehicles and one electric vehicle and is evaluating their performance. The City also implemented an anti-idling policy for City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

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

All Funds Expenditure Summary by Use

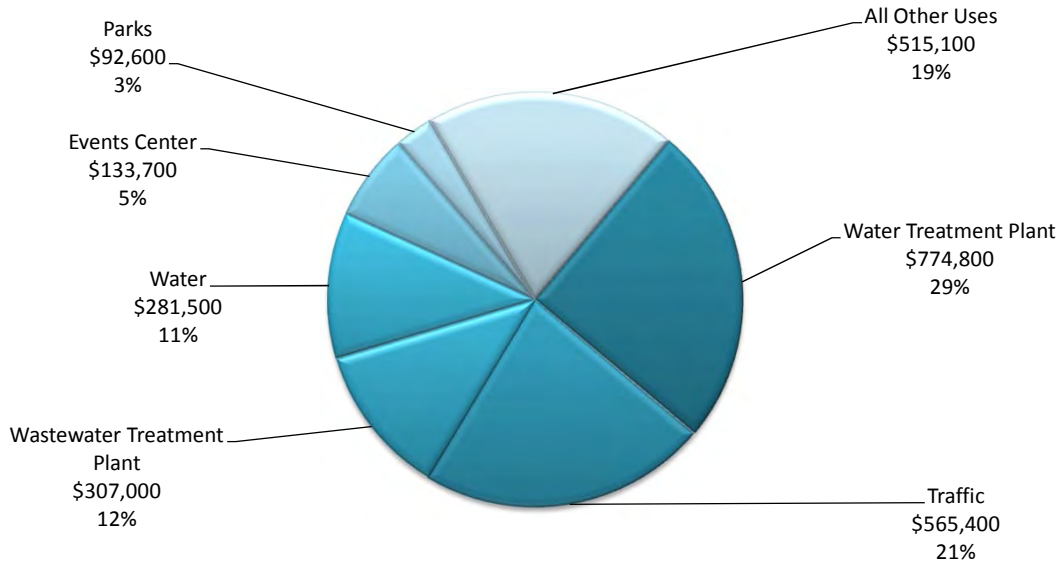
Contractual Services- Electricity

Electricity Expense All Areas



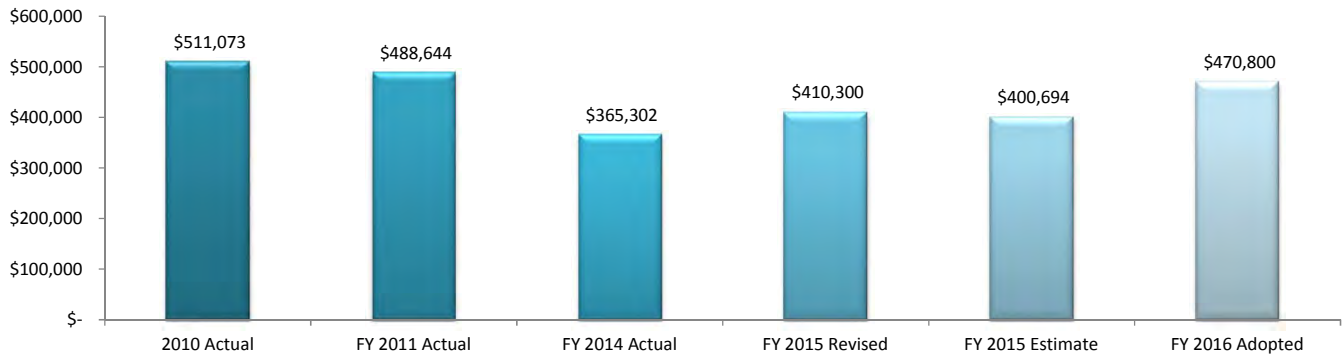
Casper has averaged approximately \$2,715,472 in electricity costs in recent years. Even as the City operation reduces electricity use as measured in Kwh, regular rate increases by Rocky Mountain Power have offset these savings.

Expected Electricity Expenditures in FY 2016



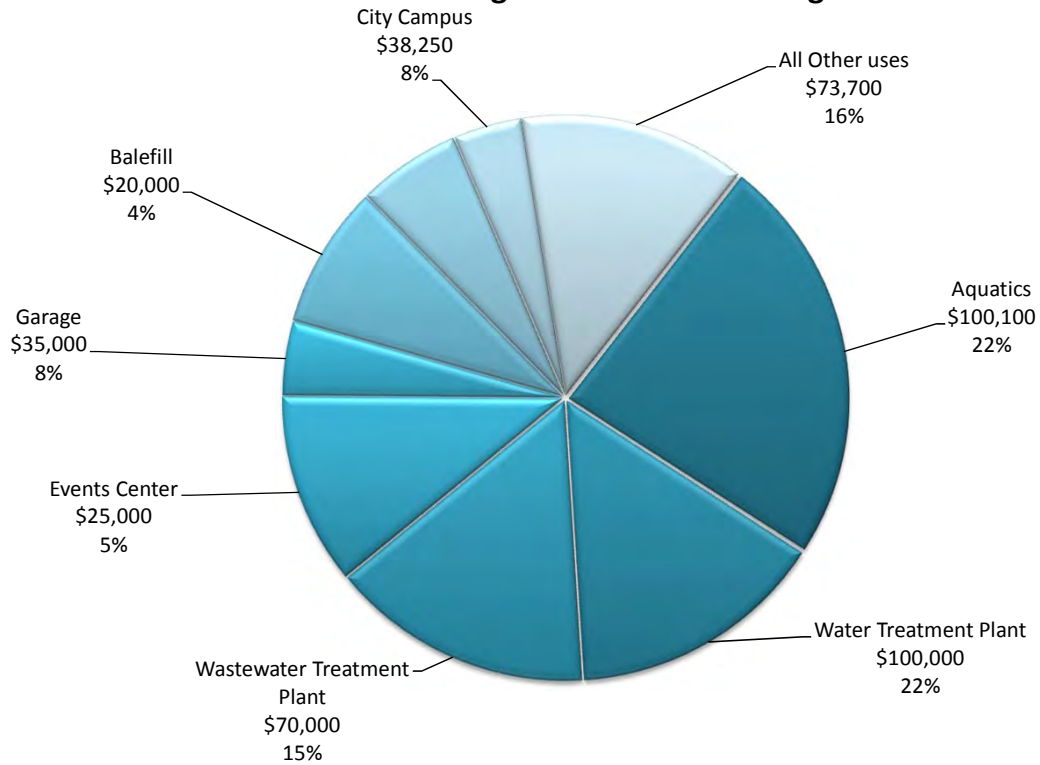
All Funds Expenditure Summary by Use

Natural Gas Expense All Areas



\$470,800 is budgeted for natural gas in FY 2016. Since FY 2010, natural gas total cost is down approximately 7.88%.

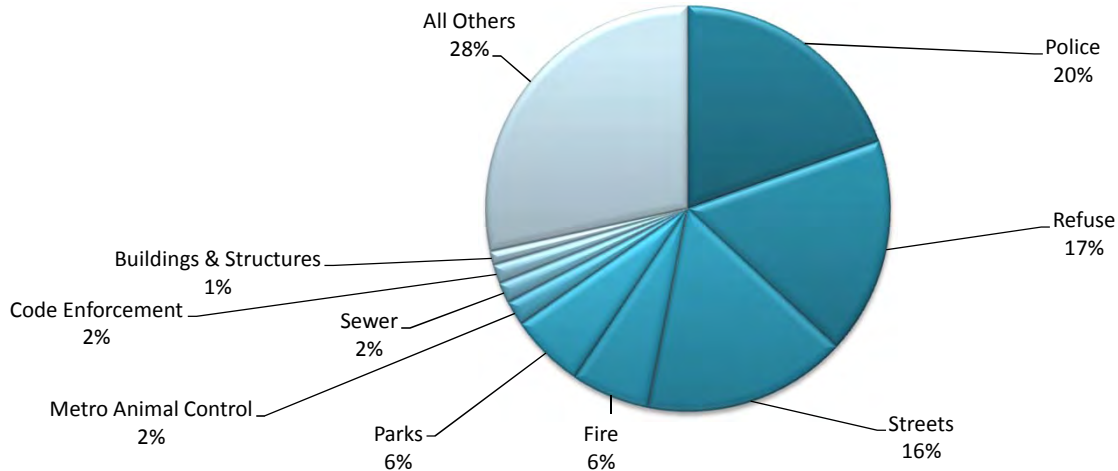
FY 2016 Budgeted Natural Gas Usage



All Funds Expenditure Summary by Use

Largest Citywide Fuel Users

(FY 2009 - March 2015)



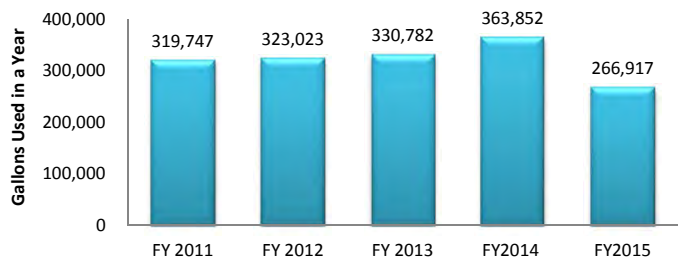
Casper uses approximately 339,000 gallons of diesel and unleaded fuel each year, with the average cost per gallon varying each year based on market prices. This excludes the approximately 75,000 gallons resold to an outside agency for operation of the area transit system. The average price per gallon was \$2.14 in FY 2010, \$2.86 in FY 2011, \$3.18 in FY 2012, \$3.51 in FY 2013 and \$3.36 per gallon for FY 2014. Rocky Mountain region prices as of April 13, 2015 for unleaded and diesel prices were \$2.35 and \$2.73 per gallon respectively.

Total Gallons of Fuel Used



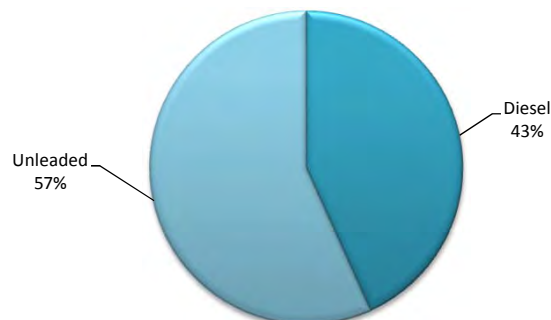
Total Gallons of Fuel Used Per Year

(FY 2015 as of March)



Citywide Unleaded Fuel vs. Diesel Fuel Usage

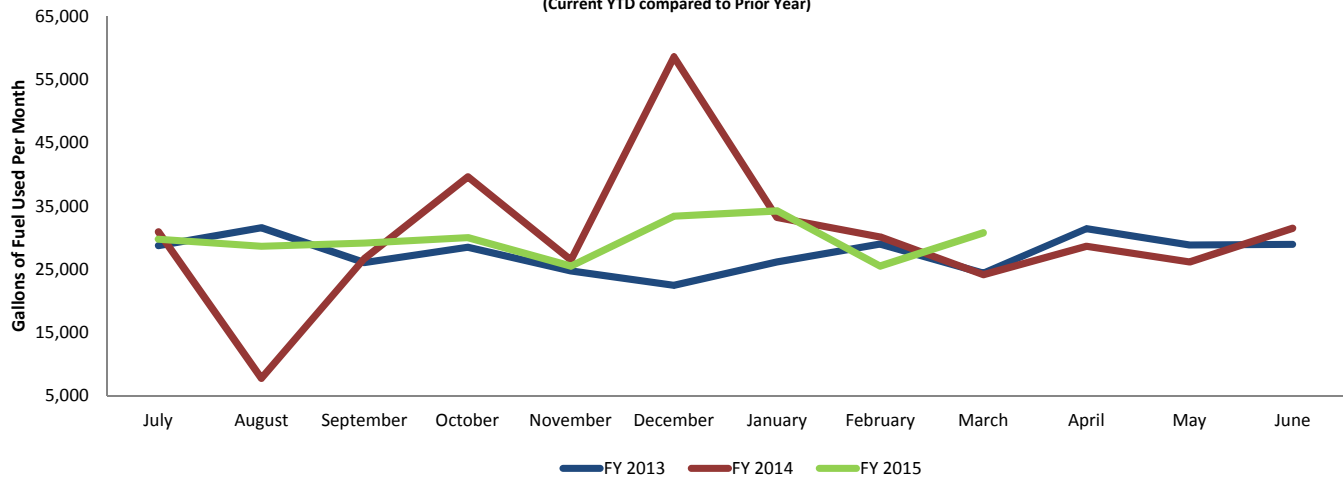
(Since FY 2010)



All Funds Expenditure Summary by Use

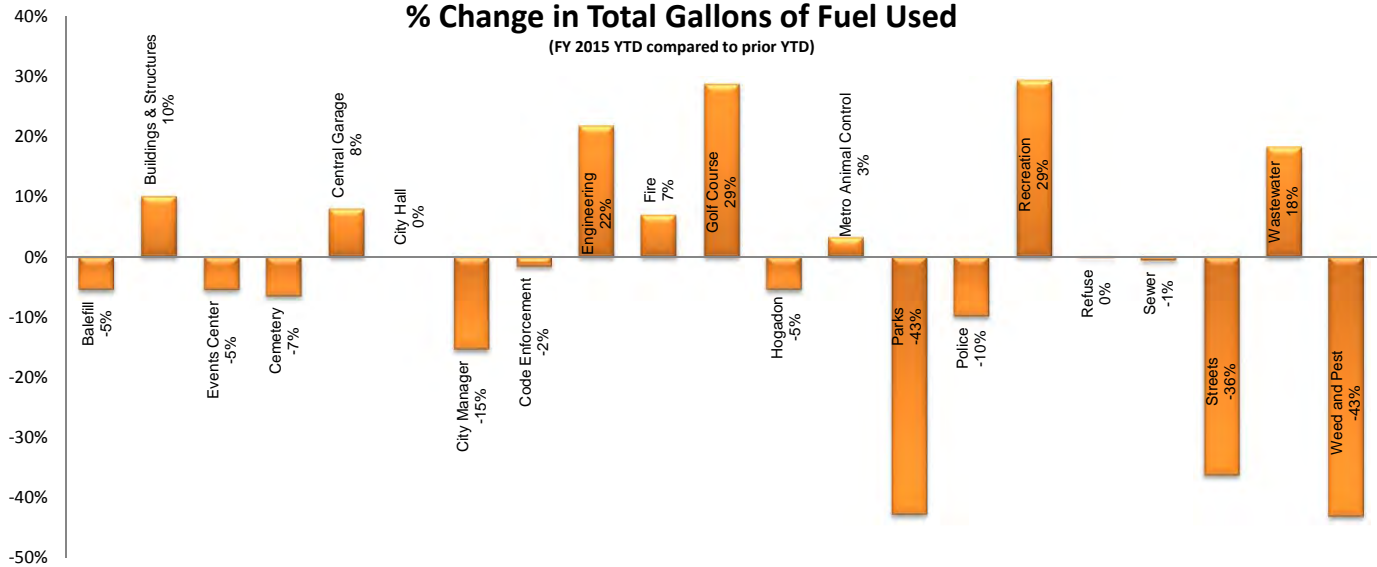
Fuel Usage Comparison

(Current YTD compared to Prior Year)



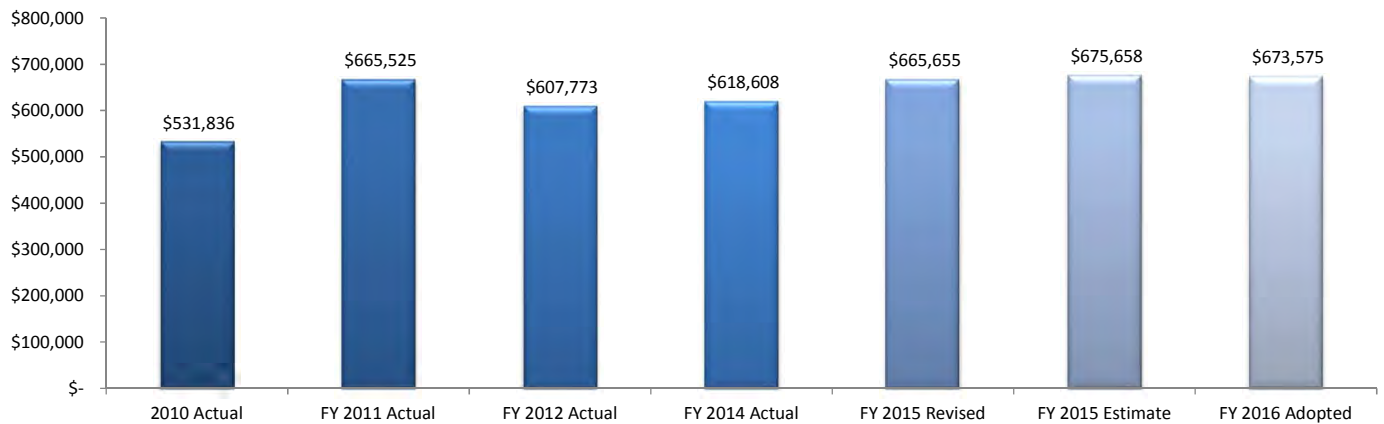
% Change in Total Gallons of Fuel Used

(FY 2015 YTD compared to prior YTD)



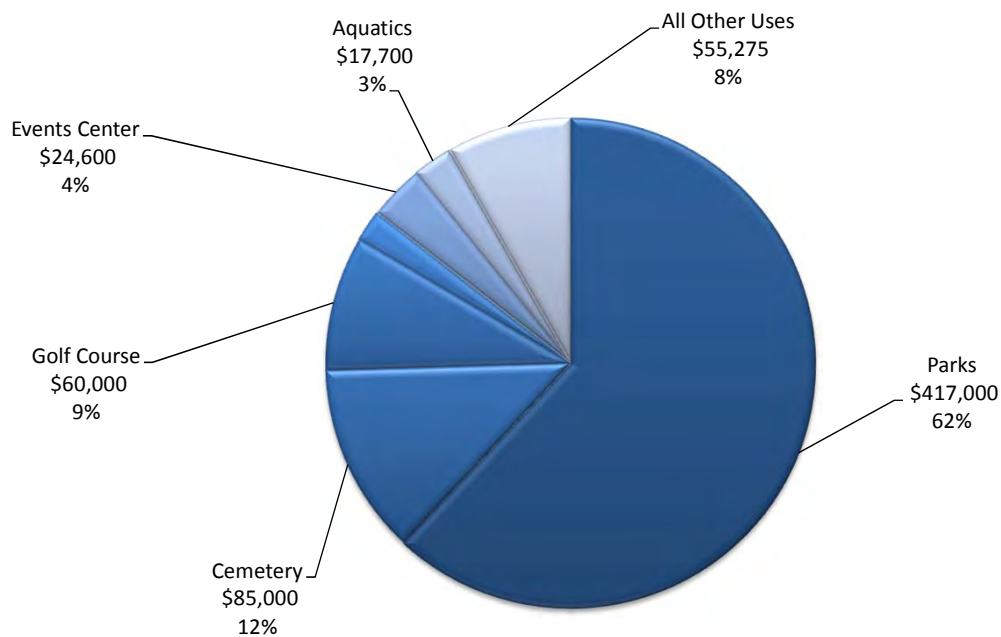
All Funds Expenditure Summary by Use

Water Expense All Areas



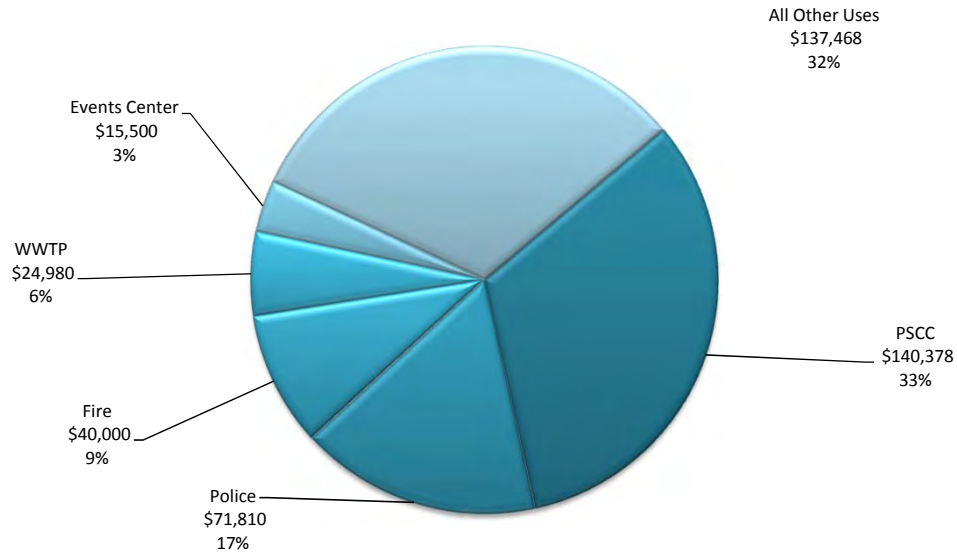
Casper uses approximately \$654,345 in water each fiscal year in its operations, excluding bulk water for resale, and depending on average rainfall.

FY 2016 Expected Water Expenditures



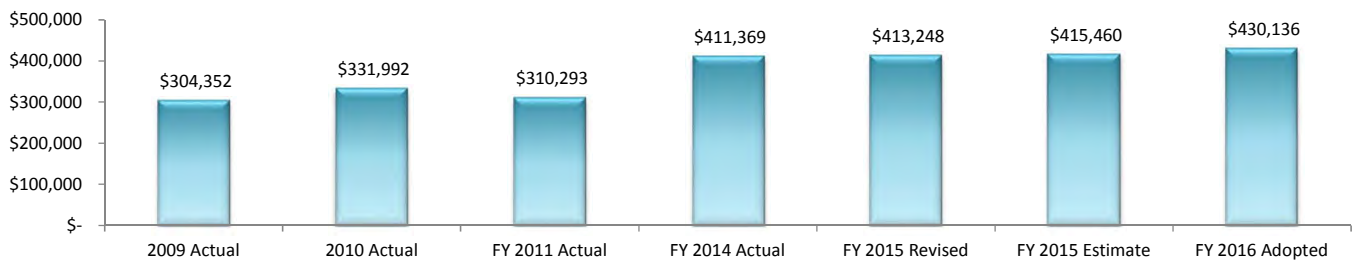
All Funds Expenditure Summary by Use

FY 2016 Expected Telecommunications Usage

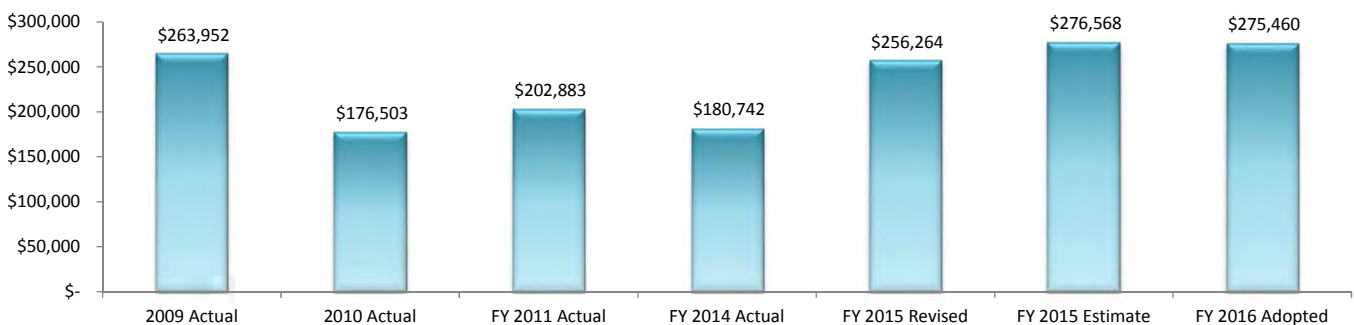


The Voice Over Internet (VOIP) implementation has delivered savings in telecommunications cost. All areas are now on the City VOIP system except the Public Safety Communications Center. The main costs for areas outside of the Public Safety Communication Center are now internet bandwidth and fax and credit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

Telecommunications Expense All Areas Including PSCC



Telecommunications Expense All Areas Excluding PSCC



Capital Summary



Capital



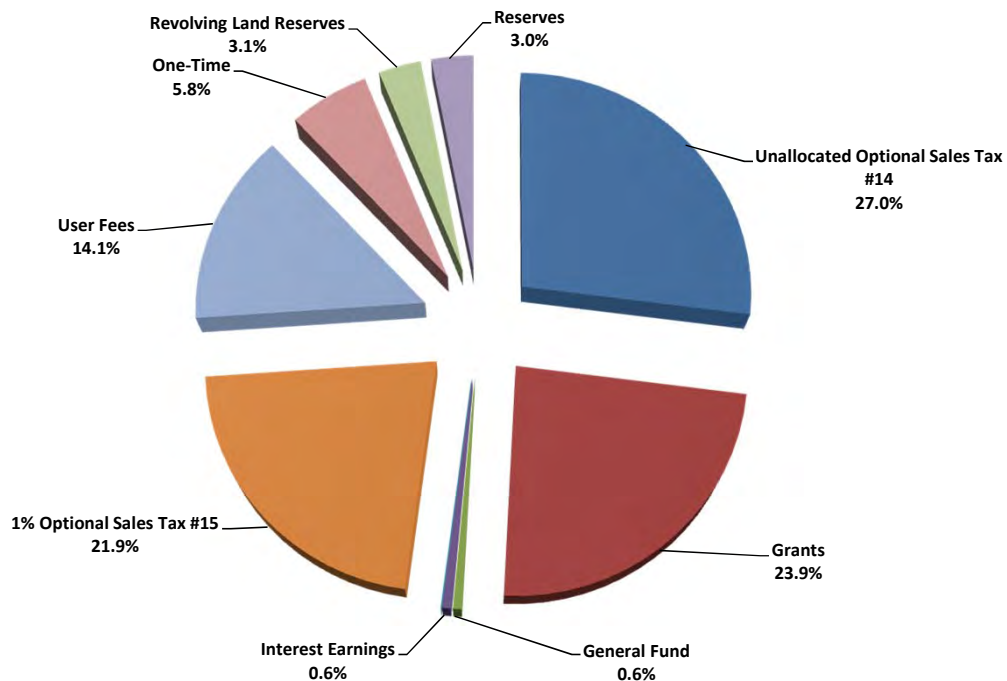
Capital by Funding Sources

One of the largest funding source for capital in the FY 2016 Adopted Budget is the voter approved Optional One Cent Sales Tax. The current authorization of the Optional One Cent #15 was approved by the voters in 2014 and will be collected from 2015 through 2019. The tax adds one penny of tax on every dollar spent for a taxable item. The Optional One Cent Sales Tax has been in place since 1975.

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

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

FY 2016 Capital Investment Funding Sources



Capital

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

Capital by Category

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

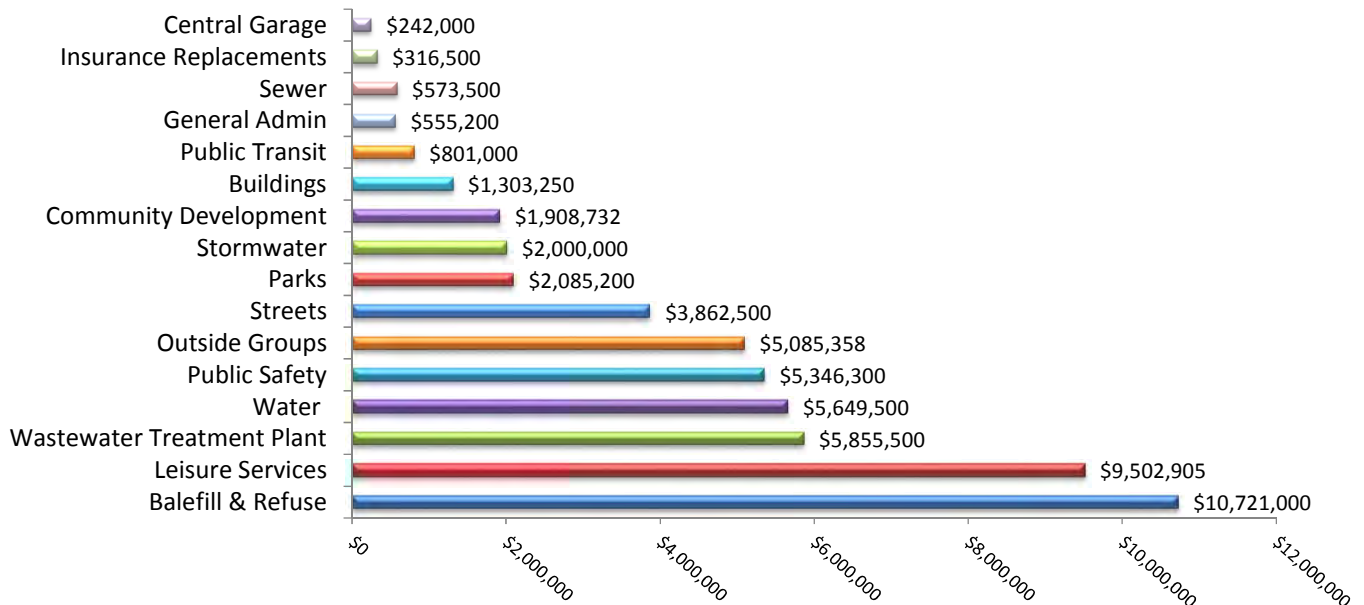
The Balefill and Refuse Collection category reflects capital used for refuse collection and disposal. The Public Safety category covers capital used by Police, Fire, Public Safety Communication Center, Metro Animal Control, and the Municipal Court.

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

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

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

Adopted FY 2016 Capital Expenditures by Category- Total \$55,808,445



Capital

Capital by Category

Category of Capital	FY 2016 Proposed	% of Total
Balefill & Refuse	\$ 10,721,000	19.2%
Leisure Services	9,502,905	17.0%
Wastewater Treatment Plant	5,855,500	10.5%
Water	5,649,500	10.1%
Public Safety	5,346,300	9.6%
Outside Groups	5,085,358	9.1%
Streets	3,862,500	6.9%
Parks	2,085,200	3.7%
Stormwater	2,000,000	3.6%
Community Development	1,908,732	3.4%
Buildings	1,303,250	2.3%
Public Transit	801,000	1.4%
General Admin	555,200	1.0%
Sewer	573,500	1.0%
Insurance Replacements	316,500	0.6%
Central Garage	242,000	0.4%
Total for All Categories Citywide	\$55,808,445	100.0%

All capital contained in the Adopted FY 2016 Budget total \$55,808,445. The largest categories are Balefill & Refuse with \$10,721,000, Leisure Services with \$9,502,905, and Wastewater Treatment Plant with \$5,855,500 of budgeted capital expenditures.

As can be seen in the table above, Balefill & Refuse projects are the largest category of capital and constitute 19.2% of all capital spending currently included in the FY 2016 Adopted Budget. The second largest category, Leisure Services, constitutes 17.0% capital expenditures. The third largest category, Wastewater Treatment Plant, comprises 10.5% 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 15th & Elm Improvements budgeted at \$2,102,000. This project is funded with Optional One Cent Sales Tax #15 funds.

The Miscellaneous Residential Streets, Pavement Maintenance Program and Miscellaneous Arterials and Collectors projects are budgeted for \$518,000, \$300,000, and \$280,000 respectively. These projects are funded with Optional One-Cent Sales Tax #15 and consist of ongoing capital replacements to maintain the primary streets of the community and target the lower scoring streets on the street condition index, which takes into account the driving surface, the structural integrity of the road, and other factors.

Streets Capital	New	Replacement
Capital Projects		
15th & Elm Street Improvements	\$	2,102,000
Miscellaneous Residential Streets		518,000
Pavement Maintenance Program		300,000
Miscellaneous Arterial and Collectors		280,000
Traffic Control Detectors		196,500
Capital Equipment		
Loader		210,000
Snowblower		195,000
4x4 w/ flatbed 5/4 Ton Size		36,000
Edger		20,000
Technology Replacements		5,000
Total Streets	\$ -	\$ 3,862,500

Capital

Capital - Balefill & Refuse Collection

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

Balefill & Refuse Collection Capital	New	Replacement
Capital Projects		
Concrete Floor & Lighting added to Trash Container Parts Storage Bu	\$ 125,000	
Grading & Asphalt Improvements for New Container Storage Area	55,000	
Litter Fences & Road Improvements for Community Recycling Depots	225,000	
Trees for Tree Farm	45,000	
Baler Building Expansion	6,129,000	
Biosolids Equipment Storage Pole Barn	175,000	
Ewaste Pole Barn Building	120,000	
Compost Yard Surface Improvements	1,500,000	
Compost Equipment Buildings Fluids Station	11,800	
Propane Fueling Station at Solid Waste Facility	18,000	
Security Improvements	84,000	
HVAC Improvements	73,000	
Capital Equipment		
Used Dual Engine Box Scraper	375,000	
Used Loader	150,000	
Roll-off Container Lids	50,000	
New Commercial Containers	40,000	
External Hydraulic Oil Filtration System for Balers	25,000	
Auto Oiler for Baler Conveyors	23,500	
Residential Trash Containers	12,350	
Message Board for Transfer Station	9,500	
ATV	5,890	
Recycling Cardboard Containers	5,000	
Side Load Trucks (2)		\$ 500,000
Loader		320,000
Baler Upgrades		225,000
Tandem Truck, Salter & Plow - downgrade to single axle		150,000
Special Waste Forklift		55,000
Equipment Preventative Maintenance		45,000
Commercial Bins and Refurbishing Parts		35,000
Truck Replacement (1)		35,000
Replacement of 90s, 300s & 450s		30,000
Transfer Station Radio System		27,660
Commercial Roll-off Containers		25,000
Cameras Backup Storage		5,500
Computer Replacements (3)		4,800
Printer Replacement for Route Maps		2,500
Computer Replacement (1)		2,000
Tablet for GW Sampling		1,500
Total Balefill & Refuse Collection	\$ 9,257,040	\$ 1,463,960

Capital

Capital - Public Safety

The public safety category includes capital for the Police Department and the Fire Department. The Police Department includes Police and the Public Safety Communications Center. The majority of the projects and equipment below will be funded with Optional One Cent #15 and one-time funds.

Public Safety Capital	New	Replacement
Capital Projects		
Fire Station #6 Replacement (Paradise Valley)		\$ 3,750,000
Hall of Justice 1st Floor Remodel		75,000
Capital Equipment		
Fire Misc Light Equipment	\$ 20,000	
Fire Misc Technologies	32,000	
Ongoing Vehicle/Equipment - Police		500,000
Portable Radio Replacement for Police & Fire		434,000
Technology & Enterprise Search Integration - Police		150,000
Coban Server upgrade - Police		90,000
Police Misc Technologies		78,575
Air Trailer Replacement		75,000
Police Department Security Surveillance System		30,000
Spillman Insight and Pin Mapping - Police		24,800
Turnout Gear Replacements		16,000
iPads for Detectives - Police		15,000
Public Safety Communications Center Phone Tree		15,000
Fit Testing Equipment		14,000
Police Misc Light Equipment		11,425
Mobile Data Forensic Tool - Police		9,000
PSCC Misc Technologies		5,500
PSCC Misc Light Equipment		1,000
Total Public Safety	\$ 52,000	\$ 5,294,300

Capital

Capital - Water Distribution

The largest project is the West Casper Zone II Improvement Project, 67% of this project is funded with State Grants/Loans. The Misc Water Main Replacement Program is an ongoing effort to replace water mains as they reach the end of their useful life. Water mains, lines, and equipment replacement are largely paid for by water user fees. This effort is supplemented on a yearly basis by \$1,000,000 in funding from the optional one cent sales tax.

Water Distribution Capital	New	Replacement
Capital Projects		
Misc Water Main Replacement Program		\$ 1,500,000
Pratt Tank Internal Painting		600,000
Pavement		150,000
Paradise Valley Tank External Painting		85,000
West Casper Zone II Improvements Project	\$ 2,580,000	
Oversizing Reimbursement for Developers	85,000	
Capital Equipment		
New Water Meters and Automatic Meter Reading Systems	90,000	
Message Board with Trailer	15,000	
Water Distribution Garage Sign	10,000	
Blasting Bead Machine	8,500	
Meter Services Hoist	5,000	
Pickup Replacements (5)		138,500
Meters, Meter Heads & Meter Parts		117,500
Water Line Materials		110,000
PLC/SCADA Replacement Study & Design		50,000
Pumps & Control Valves		45,000
Service Truck Replacement		42,000
Computer Replacements (5)		10,000
Signs & Barricade Replacemnets		4,000
Laser Allignment Tool		4,000
Total Water Distribution	\$ 2,793,500	\$ 2,856,000

Capital

Capital - Wastewater Treatment Plant

The largest capital expenditures listed here are the Emergency Power Project, PLC Replacements, the preliminary WWTP Facilities Plan update, and North Platte River Sandbar Removal. The Emergency Power Project and PLC Replacements will be funded with \$2,000,000 from unallocated One-Cent #14 Sales Tax funds, with the balance funded from user fees and reserves. The remaining capital expenditures are generally routine in nature and consist of various ongoing capital replacements, these items are funded with user fees and reserves.

Wastewater Treatment Plant Capital	New	Replacement
Capital Projects		
North Platte River Restoration Sandbar Removal	\$ 200,000	
WWTP Facilities Plan Update - Preliminary	300,000	
Natrona County Conservation District Funding	50,000	
Emergency Power Project		\$ 3,500,000
PLC Replacements		900,000
Equipment Replacement		125,000
RWWS Lift Station Renovations		80,000
Gravity Thickener Drive		75,000
Plant Valves and Piping		75,000
Primary Clarifier No. 1 Renovation/Recoating		75,000
UV Disinfection Equipment		67,000
Sludge Dewatering Bldg Conveyor Belt		65,000
Buiding Painting & Lighting Renovations		45,000
Strainer for PW2 Water System		45,000
Lab Exhaust System		40,000
Miscellaneous Heaters/HVAC Units		40,000
Pickup Replacement (1)		35,000
Flow Meter Station Electrical/Telecommunication Improvements		20,000
Security Improvements		15,000
Digester Gas Flow Meter		15,000
Digester Heat Exchanger Flow Valve		15,000
Capital Equipment		
Specialized Tools & Equipment	5,000	
Work Order/Asset Management Software		25,000
Lab Equipment		12,000
Sludge Grinder		10,000
Electric Utility Cart Replacement (1)		10,000
Computer Replacements (4)		7,500
Laser Alignment Tool		4,000
Total Wastewater Treatment Plant	\$ 555,000	\$ 5,300,500

Capital

Capital - Parks

The Parks category includes Parks, Cemetery and Weed & Pest. The largest project, Lake Mackensie Pathway, is funded with one-time funds. Replacement of the Washington Park Bleachers, Pathway Improvements, and Playground & Fall Material Replacement projects are funded with both one-time funds and Optional One-Cent #15 funds. Miscellaneous Park Improvements is set-up to keep existing parks maintained and is funded with Optional One-Cent #15.

Parks	New	Replacement
Capital Projects		
Lake Mackensie Pathway	\$ 800,000	
Automated Pedestrian Counters	20,000	
Washington Park Bleachers		\$ 440,000
Pathway Improvements		398,000
Playground & Fall Material Replacement		125,000
Miscellaneous Park Improvements		50,000
Capital Equipment		
Wide Area Mowers for Parks (2)		122,500
4x4 Cab and Chassis w/ Dump body for Cemetery		55,000
Zero Turn Mowers for Parks (2)		43,000
Lawn Sweeper for Cemetery		17,000
Misc Technologies Replacements		14,700
Total Parks	\$ 820,000	\$ 1,265,200

Capital - Community Development

This category includes Code Enforcement, Planning, Metro Animal Services and revolving land purchases for redevelopment. Metro Animal Services projects and capital equipment are funded from reserves. The funding for the revolving land purchases is to be used to buy land in certain redevelopment areas, make improvements, and then to offer the land for sale. By buying and selling land, the funding "revolves" back into the fund and makes other land purchases possible. No specific land purchases are currently planned.

Community Development Capital	New	Replacement
Capital Projects		
Land for resale- Revolving land fund	\$ 1,731,632	
Building Improvements at Metro Animal Services		\$ 100,000
Capital Equipment		
Pickup Truck for Metro Animal Services		34,000
4x4 Pick-up for Code Enforcement		25,000
Misc Technologies		18,100
Total Development	\$ 1,731,632	\$ 177,100

Capital - Outside Agencies

These capital items are for outside groups that do not fall within the other service categories. The projects listed below are funded with unallocated 1%#14 funds.

OutsideAgencies Capital	New	Replacement
DDA - Downtown Plaza	\$ 3,000,000	
YMCA Infrastructure Project	1,927,000	
Casper Mountain Trails Project	158,358	
Total Outside Groups	\$ 5,085,358	\$ -

Capital

Capital - Leisure Services

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

The major projects budgeted in FY16 are the construction of the new Hogadon Lodge, replacement of the chillers at the Casper Events Center (CEC), and construction of an equipment storage building at CEC. These projects are funded with Unallocated 1%#14 Funds, 1%#15 Funds and One-time Funds.

Leisure Capital	New	Replacement
Capital Projects		
CEC Equipment Storage Building	\$ 375,000	
Hiking and Biking Trails at Hogadon	10,000	
Snowboard Park Features at Hogadon	10,000	
New Hogadon Lodge		\$ 6,000,000
CEC Chiller Replacement		1,000,000
CEC Parking/Roadway Lighting & Wiring Replacement		500,000
Recreation Ctr. Ice Arena Parking Lot Improvement		300,000
Replace Ice Making System at Casper Ice Arena		200,000
CEC Concession Stands Upgrade		130,000
Video Surveillance for Recreation Division Facilities		85,000
Additional Water Source Study at Hogadon		75,000
CEC Concourse Lighting Update & Power Transfer Switches		57,000
Non-Slip Flooring at Aquatic Facilities		32,424
Cart Path Improvements at Municipal Golf Course		30,000
Marion Kreiner Pool Improvements		28,500
Recreation Center Lighting Equipment		28,000
Paradise Valley Pool Improvements		16,000
CEC Cooler Compressor Replacements		7,500
Ice Arena Rubber Floor Scrubber		5,500
Exterior Cement Repair near Aquatic Center		5,000
Hogadon Signage		5,000
Capital Equipment		
Recreation Center Fitness Equipment		200,000
Replacement Propane Ice Resurfacer - Backup (Used)		80,000
Theatrical Fly System Control		60,000
Forklift Replacement		50,000
Dishwasher		35,000
Audio Console/Sub-Mixer & Amplifiers		30,000
Computer & Misc Technologies Replacements		29,975
Recreation Center Maintenance Equipment		27,000
Small Wares		25,000
Upgrade to Activenet System		20,000
ATV Replacement		14,000
Marion Kreiner Guard Chairs		9,000
Point of Sale System for Fort Caspar		8,000
Green Cover Replacements for Municipal Golf Course		7,506
5 Ton Flatbed Trailer		5,000
Dump Trailer for Hogadon		2,500
Total Leisure	\$ 395,000	\$ 9,107,905

Capital

Capital - Sewer

Most capital items are routine replacements to maintain the system at current capacity. The largest project budgeted in FY 2016 is the manhole and main replacements, which is part of the sewer operation's ongoing capital reinvestment program. Sewer capital projects and capital equipment purchases are funded with user fees.

Sewer Capital	New	Replacement
Capital Projects		
Oversizing Reimbursements for Developers	\$ 35,000	
Manhole and Main Replacements		\$ 500,000
Sewage Pump Replacement		25,000
Capital Equipment		
Vactor Cleaning Nozzles	5,000	
Color Plotter	3,500	
Vactor Hose Replacement		3,000
Computer Replacement (1)		2,000
Total Sewer	\$ 43,500	\$ 530,000

Capital - Stormwater

The largest projects budgeted in FY 2016 for Stormwater projects include the Platte River Revival Project funded with unallocated Optional One Cent #14 Sales Tax funds the Lower Eastdate Creek Channel Improvements funded with Optional One Cent #15 funds.

Stormwater Capital	New	Replacement
Capital Projects		
Platte River Revival		\$ 1,500,000
Golf Course Detention Ponds Formalizing	\$ -	25,000
2016 Miscellaneous Storm Sewer Improvements		61,000
Lower Eastdale Creek Channel Improvements		414,000
Total Stormwater	\$ -	\$ 2,000,000

Capital

Capital - Building Maintenance

The largest project budgeted in FY 2016 is the Generator at the Casper Events Center. This project is funded with one-time funds. Parking Lot Improvements at various City facilities totals \$200,000 and is funded with Optional One Cent #15 funds. Building Repairs is funded from interest earnings within the Perpetual Care Buildings Trust Account. Ongoing Capital Improvements at Leased Facilities, Hall of Justice Maintenance-Ongoing and ADA Compliance-Ongoing are all budgeted with one-time funds.

Building Maintenance Capital	New	Replacement
Capital Projects		
Leased Facilities Capital Improvements	\$ 50,000	
CEC Generator		649,750
City Facilities Parking Lot Improvements		200,000
Building Repairs		263,000
Hall of Justice Maintenance- Ongoing		100,000
ADA Compliance – Ongoing		10,000
Capital Equipment		
Compact SUV	24,000	
Light Equipment & Technologies Replacement		6,500
Total Building Maintenance	\$ 74,000	\$ 1,229,250

Capital - Public Transit

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

Public Transit Capital	New	Replacement
Light Equipment - Bus	\$ -	\$ 801,000
Total Public Transit	\$ -	\$ 801,000

Capital - Insurance Replacements

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

Insurance Replacements Capital	New	Replacement
Insurance replacements and deductibles	\$ -	\$ 266,000
Misc Safety Improvements - Ongoing		50,000
Risk Management Staff - Misc Light Equipment & Technologies		500
Total Insurance Replacements	\$ -	\$ 316,500

Capital

Capital - Central Garage

The largest FY 2016 Projects for the Central Garage include the replacement of three (3) floor hoists, air compressors and dryer. These projects are funded with reserves from the Garage Fund.

Building Maintenance Capital	New	Replacement
Capital Projects		
Replace Air Compressors & Dryer	\$ -	\$ 50,000
Paving in Yard to Quonset Building		25,000
Diagnostic Subscription Updates		17,000
Capital Equipment		
Replace Floor Hoists (3)		150,000
Total Building Maintenance	\$ -	\$ 242,000

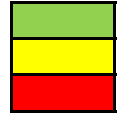
Capital - General Administration & Primary Information Systems

This category contains centralized information systems that are shared by all City Departments. Examples for FY 2016 include the Financial Software & Laserfische Upgrades and the Citywide Door Control Solution. Other systems from previous years include the website, e-mail system, the intranet and other similar systems that benefit multiple departments. The remaining projects listed below are funded by the General Fund and one-time funds, with the exception of the GeoSMART Analytics Module with will be partially funded with contributions from surrounding communities.

General Administration & Primary Information Systems	New	Replacement
Capital Projects		
Financial Software & Laserfische Upgrades		230,000
GeoSMART Analytics Module		30,000
Capital Equipment		
Citywide Door Control Solution		100,000
Microsoft Licensing Upgrades		43,500
Misc Technologies		43,150
Upgrade Cable System		40,000
Network Backbone Equipment Upgrades		30,000
Server and Network Management Utilities		26,000
Misc Light Equipment		5,550
Battery Backups for Network Infrastructure		7,000
Total	\$ -	\$ 555,200

Capital Impact on Operating Budget

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



Project	Function	Project Cost	Impact
Baler Building Expansion	Balefill & Refuse	\$ 6,129,000	Red
New Hogadon Lodge	Leisure	6,000,000	Red
Fire Station #6 Replacement (Paradise Valley)	Public Safety	3,750,000	Yellow
Emergency Power Project	Wastewater Treatment Plant	3,500,000	Red
DDA - Downtown Plaza	Outside Agencies	3,000,000	Yellow
West Casper Zone II Improvements Project	Water Distribution	2,580,000	Yellow
15th & Elm Street Improvements	Streets	2,102,000	Yellow
YMCA Infrastructure Project	Outside Agencies	1,927,000	Yellow
Land for resale- Revolving land fund	Community Development	1,731,632	Yellow
Misc Water Main Replacement Program	Water Distribution	1,500,000	Yellow
Platte River Restoration	Stormwater	1,500,000	Red
Compost Yard Surface Improvements	Balefill & Refuse	1,500,000	Green
CEC Chiller Replacement	Leisure	1,000,000	Green
PLC Replacements	Wastewater Treatment Plant	900,000	Yellow
Light Equipment - Bus	Public Transit	801,000	Yellow
Lake Mackensie Pathway	Parks	800,000	Yellow
CEC Generator	Building Maintenance	649,750	Yellow
Pratt Tank Internal Painting	Water Distribution	600,000	Yellow
Miscellaneous Residential Streets	Streets	518,000	Yellow
Manhole and Main Replacements	Sewer	500,000	Yellow
Ongoing Vehicle/Equipment - Police	Public Safety	500,000	Yellow
CEC Parking/Roadway Lighting & Wiring Replacement	Leisure	500,000	Green
Side Load Trucks (2)	Balefill & Refuse	500,000	Yellow
Washington Park Bleachers	Parks	440,000	Yellow
Portable Radio Replacement for Police & Fire	Public Safety	434,000	Yellow
Lower Eastdale Creek Channel Improvements	Stormwater	414,000	Yellow
Pathway Improvements	Parks	398,000	Yellow
CEC Equipment Storage Building	Leisure	375,000	Red
Used Dual Engine Box Scraper	Balefill & Refuse	375,000	Yellow
Loader	Balefill & Refuse	320,000	Yellow
WWTP Facilities Plan Update - Preliminary	Wastewater Treatment Plant	300,000	Red
Pavement Maintenance Program	Streets	300,000	Green
Recreation Ctr. Ice Arena Parking Lot Improvement	Leisure	300,000	Yellow
Miscellaneous Arterial and Collectors	Streets	280,000	Yellow
Insurance replacements and deductibles	Insurance Replacements	266,000	Yellow
Building Repairs	Building Maintenance	263,000	Green
Financial Software & Laserfische Upgrades	General Administration	230,000	Red
Baler Upgrades	Balefill & Refuse	225,000	Yellow
Fences & Road Improvements for Community Recycling Depots	Balefill & Refuse	225,000	Yellow
Loader	Streets	210,000	Yellow
North Platte River Restoration Sandbar Removal	Wastewater Treatment Plant	200,000	Yellow
Recreation Center Fitness Equipment	Leisure	200,000	Yellow
Replace Ice Making System at Casper Ice Arena	Leisure	200,000	Yellow
City Facilities Parking Lot Improvements	Building Maintenance	200,000	Yellow

Capital Impact on Operating Budget

Project	Function	Project Cost	Impact
Traffic Control Detectors	Streets	196,500	
Snowblower	Streets	195,000	
Biosolids Equipment Storage Pole Barn	Balefill & Refuse	175,000	
Casper Mountain Trails Project	Outside Agencies	158,358	
Tandem Truck, Salter & Plow - downgrade to single axle	Balefill & Refuse	150,000	
Used Loader	Balefill & Refuse	150,000	
Replace Floor Hoists (3)	Central Garage	150,000	
Technology & Enterprise Search Integration - Police	Public Safety	150,000	
Pavement	Water Distribution	150,000	
Pickup Replacements (5)	Water Distribution	138,500	
CEC Concession Stands Upgrade	Leisure	130,000	
Concrete Floor & Lights - Trash Container Parts Storage Building	Balefill & Refuse	125,000	
Playground & Fall Material Replacement	Parks	125,000	
Equipment Replacement	Wastewater Treatment Plant	125,000	
Wide Area Mowers for Parks (2)	Parks	122,500	
Ewaste Pole Barn Building	Balefill & Refuse	120,000	
Meters, Meter Heads & Meter Parts	Water Distribution	117,500	
Water Line Materials	Water Distribution	110,000	
Hall of Justice Maintenance- Ongoing	Building Maintenance	100,000	
Building Improvements at Metro Animal Services	Community Development	100,000	
Citywide Door Control Solution	General Administration	100,000	
Coban Server upgrade - Police	Public Safety	90,000	
New Water Meters and Automatic Meter Reading Systems	Water Distribution	90,000	
Video Surveillance for Recreation Division Facilities	Leisure	85,000	
Oversizing Reimbursement for Developers	Water Distribution	85,000	
Paradise Valley Tank External Painting	Water Distribution	85,000	
Security Improvements	Balefill & Refuse	84,000	
Replacement Propane Ice Resurfacer - Backup (Used)	Leisure	80,000	
RWWWS Lift Station Renovations	Wastewater Treatment Plant	80,000	
Police Misc Technologies	Public Safety	78,575	
Additional Water Source Study at Hogadon	Leisure	75,000	
Air Trailer Replacement	Public Safety	75,000	
Hall of Justice 1st Floor Remodel	Public Safety	75,000	
Gravity Thickener Drive	Wastewater Treatment Plant	75,000	
Plant Valves and Piping	Wastewater Treatment Plant	75,000	
Primary Clarifier No. 1 Renovation/Recoating	Wastewater Treatment Plant	75,000	
HVAC Improvements	Balefill & Refuse	73,000	
UV Disinfection Equipment	Wastewater Treatment Plant	67,000	
Sludge Dewatering Bldg Conveyor Belt	Wastewater Treatment Plant	65,000	
2016 Miscellaneous Storm Sewer Improvements	Stormwater	61,000	
Theatrical Fly System Control	Leisure	60,000	
CEC Concourse Lighting Update & Power Transfer Switches	Leisure	57,000	
Grading & Asphalt Improvements for New Container Storage	Balefill & Refuse	55,000	
Special Waste Forklift	Balefill & Refuse	55,000	
4x4 Cab and Chassis w/ Dump body for Cemetery	Parks	55,000	
Leased Facilities Capital Improvements	Building Maintenance	50,000	
Misc Safety Improvements - Ongoing	Insurance Replacements	50,000	
Forklift Replacement	Leisure	50,000	

Capital Impact on Operating Budget

Project	Function	Project Cost	Impact
Roll-off Container Lids	Balefill & Refuse	50,000	
Replace Air Compressors & Dryer	Central Garage	50,000	
Miscellaneous Park Improvements	Parks	50,000	
Natrona County Conservation District Funding	Wastewater Treatment Plant	50,000	
PLC/SCADA Replacement Study & Design	Water Distribution	50,000	
Equipment Preventative Maintenance	Balefill & Refuse	45,000	
Trees for Tree Farm	Balefill & Refuse	45,000	
Buiding Painting & Lighting Renovations	Wastewater Treatment Plant	45,000	
Strainer for PW2 Water System	Wastewater Treatment Plant	45,000	
Pumps & Control Valves	Water Distribution	45,000	
Microsoft Licensing Upgrades	General Administration	43,500	
Zero Turn Mowers for Parks (2)	Parks	43,000	
Service Truck Replacement	Water Distribution	42,000	
Misc Technologies	General Administration	41,150	
New Commercial Containers	Balefill & Refuse	40,000	
Upgrade Cable System	General Administration	40,000	
Lab Exhaust System	Wastewater Treatment Plant	40,000	
Miscellaneous Heaters/HVAC Units	Wastewater Treatment Plant	40,000	
4x4 w/ flatbed 5/4 Ton Size	Streets	36,000	
Commercial Bins and Refurbishing Parts	Balefill & Refuse	35,000	
Truck Replacement (1)	Balefill & Refuse	35,000	
Dishwasher	Leisure	35,000	
Oversizing Reimbursements for Developers	Sewer	35,000	
Pickup Replacement (1)	Wastewater Treatment Plant	35,000	
Pickup Truck for Metro Animal Services	Community Development	34,000	
Non-Slip Flooring at Aquatic Facilities	Leisure	32,424	
Fire Misc Technologies	Public Safety	32,000	
Replacement of 90s, 300s & 450s	Balefill & Refuse	30,000	
GeoSMART Analytics Module	General Administration	30,000	
Network Backbone Equipment Upgrades	General Administration	30,000	
Audio Console/Sub-Mixer & Amplifiers	Leisure	30,000	
Cart Path Improvements at Municipal Golf Course	Leisure	30,000	
Police Department Security Surveillance System	Public Safety	30,000	
Computer & Misc Technologies Replacements	Leisure	29,975	
Marion Kreiner Pool Improvements	Leisure	28,500	
Recreation Center Lighting Equipment	Leisure	28,000	
Transfer Station Radio System	Balefill & Refuse	27,660	
Recreation Center Maintenance Equipment	Leisure	27,000	
Server and Network Management Utilities	General Administration	26,000	
Commercial Roll-off Containers	Balefill & Refuse	25,000	
External Hydraulic Oil Filtration System for Balers	Balefill & Refuse	25,000	
Paving in Yard to Quonset Building	Central Garage	25,000	
4x4 Pick-up for Code Enforcement	Community Development	25,000	
Small Wares	Leisure	25,000	
Sewage Pump Replacement	Sewer	25,000	
Golf Course Detention Ponds Formalizing	Stormwater	25,000	
Work Order/Asset Management Software	Wastewater Treatment Plant	25,000	
Spillman Insight and Pin Mapping - Police	Public Safety	24,800	
Compact SUV	Building Maintenance	24,000	

Capital Impact on Operating Budget

Project	Function	Project Cost	Impact
Auto Oiler for Baler Conveyors	Balefill & Refuse	23,500	
Upgrade to Activenet System	Leisure	20,000	
Automated Pedestrian Counters	Parks	20,000	
Fire Misc Light Equipment	Public Safety	20,000	
Edger	Streets	20,000	
Flow Meter Station Electrical/Telecommunication Improvements	Wastewater Treatment Plant	20,000	
Misc Technologies	Community Development	18,100	
Propane Fueling Station at Solid Waste Facility	Balefill & Refuse	18,000	
Diagnostic Subscription Updates	Central Garage	17,000	
Lawn Sweeper for Cemetery	Parks	17,000	
Paradise Valley Pool Improvements	Leisure	16,000	
Turnout Gear Replacements	Public Safety	16,000	
iPads for Detectives - Police	Public Safety	15,000	
Public Safety Communications Center Phone Tree	Public Safety	15,000	
Digester Gas Flow Meter	Wastewater Treatment Plant	15,000	
Digester Heat Exchanger Flow Valve	Wastewater Treatment Plant	15,000	
Security Improvements	Wastewater Treatment Plant	15,000	
Message Board with Trailer	Water Distribution	15,000	
Misc Technologies Replacements	Parks	14,700	
ATV Replacement	Leisure	14,000	
Fit Testing Equipment	Public Safety	14,000	
Residential Trash Containers	Balefill & Refuse	12,350	
Lab Equipment	Wastewater Treatment Plant	12,000	
Compost Equipment Buildings Fluids Station	Balefill & Refuse	11,800	
Police Misc Light Equipment	Public Safety	11,425	
ADA Compliance – Ongoing	Building Maintenance	10,000	
Hiking and Biking Trails at Hogadon	Leisure	10,000	
Snowboard Park Features at Hogadon	Leisure	10,000	
Electric Utility Cart Replacement (1)	Wastewater Treatment Plant	10,000	
Sludge Grinder	Wastewater Treatment Plant	10,000	
Computer Replacements (5)	Water Distribution	10,000	
Water Distribution Garage Sign	Water Distribution	10,000	
Message Board for Transfer Station	Balefill & Refuse	9,500	
Marion Kreiner Guard Chairs	Leisure	9,000	
Mobile Data Forensic Tool - Police	Public Safety	9,000	
Blasting Bead Machine	Water Distribution	8,500	
Point of Sale System for Fort Caspar	Leisure	8,000	
Green Cover Replacements for Municipal Golf Course	Leisure	7,506	
CEC Cooler Compressor Replacements	Leisure	7,500	
Computer Replacements (4)	Wastewater Treatment Plant	7,500	
Battery Backups for Network Infrastructure	General Administration	7,000	
Light Equipment & Technologies Replacement	Building Maintenance	6,500	
ATV	Balefill & Refuse	5,890	
Misc Light Equipment	General Administration	5,550	
Cameras Backup Storage	Balefill & Refuse	5,500	
Ice Arena Rubber Floor Scrubber	Leisure	5,500	
PSCC Misc Technologies	Public Safety	5,500	
5 Ton Flatbed Trailer	Leisure	5,000	

Capital Impact on Operating Budget

Project	Function	Project Cost	Impact
Recycling Cardboard Containers	Balefill & Refuse	5,000	
Exterior Cement Repair near Aquatic Center	Leisure	5,000	
Hogadon Signage	Leisure	5,000	
Vactor Cleaning Nozzles	Sewer	5,000	
Technology Replacements	Streets	5,000	
Specialized Tools & Equipment	Wastewater Treatment Plant	5,000	
Meter Services Hoist	Water Distribution	5,000	
Computer Replacements (3)	Balefill & Refuse	4,800	
Laser Alignment Tool	Wastewater Treatment Plant	4,000	
Laser Alignment Tool	Water Distribution	4,000	
Signs & Barricade Replacements	Water Distribution	4,000	
Color Plotter	Sewer	3,500	
Vactor Hose Replacement	Sewer	3,000	
Printer Replacement for Route Maps	Balefill & Refuse	2,500	
Dump Trailer for Hogadon	Leisure	2,500	
Computer Replacement (1)	Balefill & Refuse	2,000	
Computer Replacement (1)	Sewer	2,000	
Tablet for GW Sampling	Balefill & Refuse	1,500	
PSCC Misc Light Equipment	Public Safety	1,000	
Risk Management Staff - Misc Light Equipment & Technologies	Insurance Replacements	500	

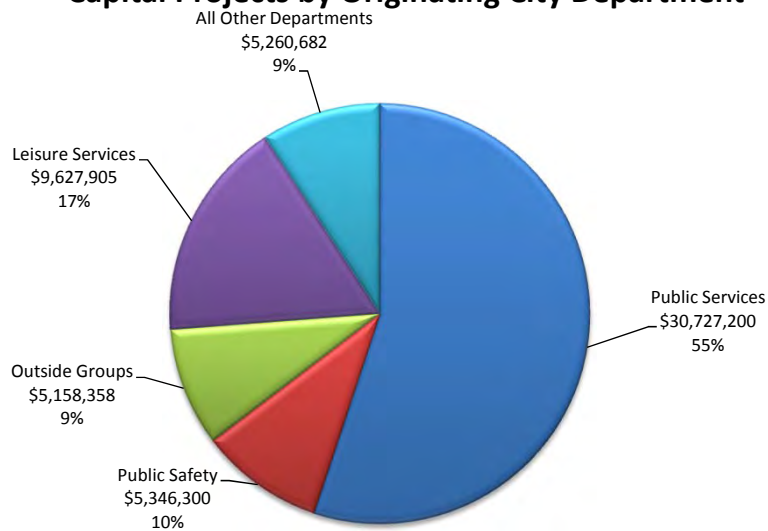
Capital

Capital by Originating City Department

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

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

Capital Projects by Originating City Department



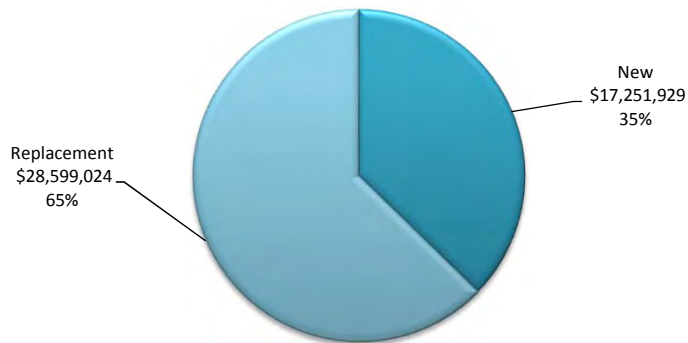
Capital

Capital by Type

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

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

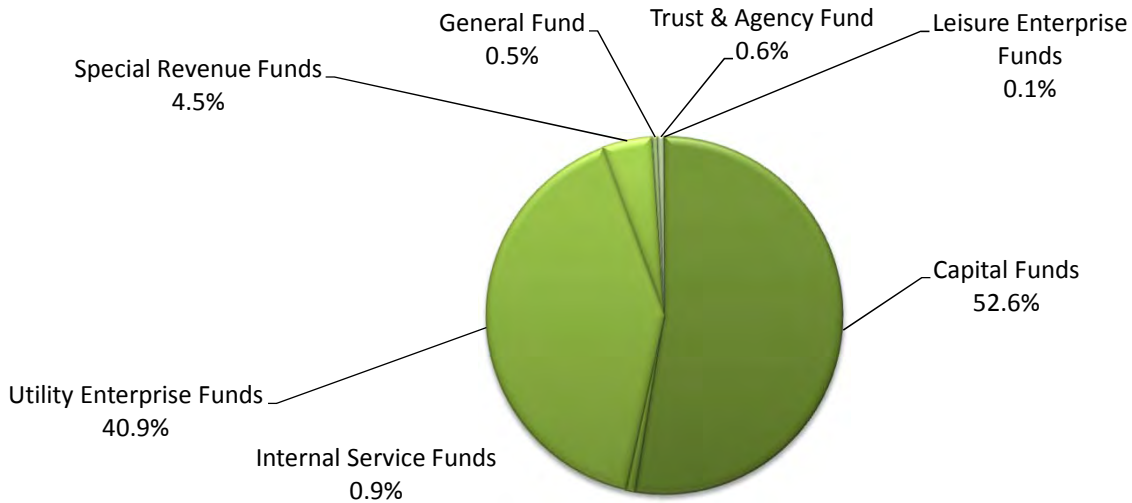
New Capital vs. Replacement Capital



Capital

Capital by Fund

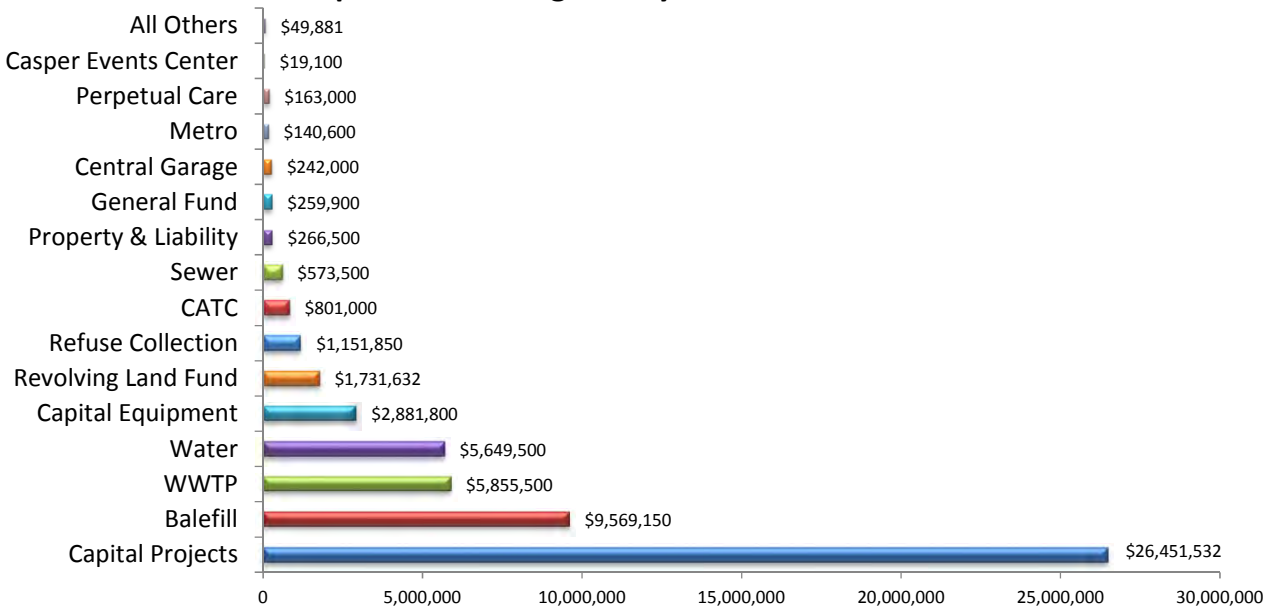
Where are Capital Items Budgeted by Percentage in FY 2016?



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 Utility 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 2016?



Personnel Summary



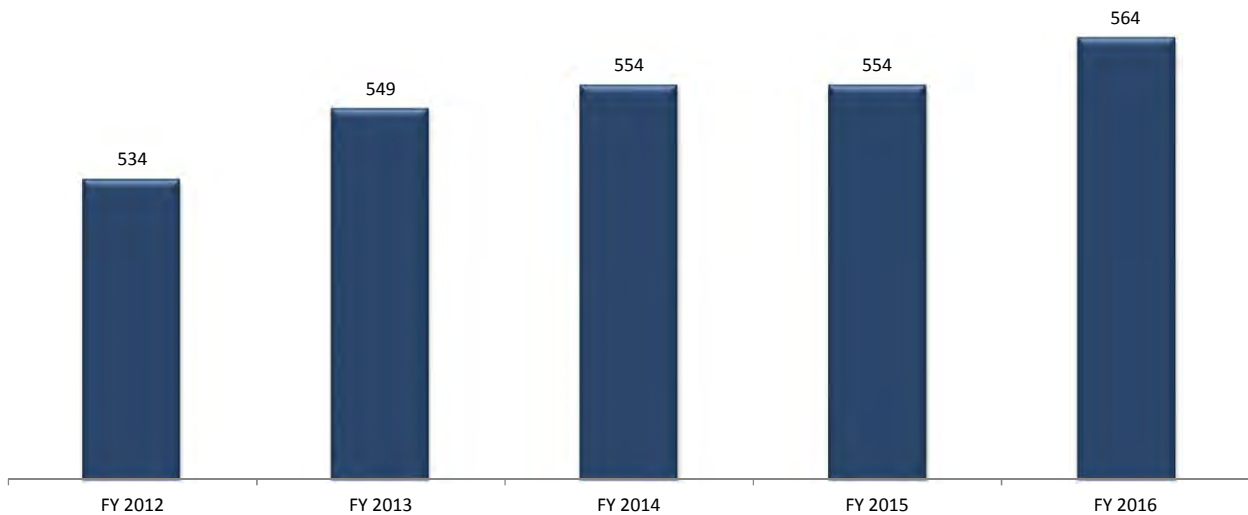
All Funds Personnel Summary by Fund

Fund	Department	FY 2012 Positions	FY 2013 Positions	FY 2014 Positions	FY 2015 Positions	FY 2016 Authorized Positions	# ▲
General Fund							
City Manager	City Manager	5	6	6	6	6	-
City Attorney	City Attorney	6	7	7	7	7	-
Municipal Court	Administrative Services	7	9	9	9	9	-
Finance	Administrative Services	20	20	20	28	28	-
Human Resources	Human Resources	5	5	5	5	5	-
Planning	Planning & Community Dev	5	5	6	5	5	-
Code Enforcement	Planning & Community Dev	12	12	13	13	13	-
Police	Police	106	109	109	113	118	5
Fire	Fire	76	78	79	79	79	-
Engineering	Public Services	13	14	14	12	12	-
Traffic	Public Services	6	-	-	-	-	-
Streets	Public Services	28	34	35	31	31	-
Cemetery	Public Services	3	3	3	3	3	-
Parks	Public Services	20	20	22	22	23	1
Fort Caspar	Leisure Services	4	4	4	4	4	-
		316	326	332	337	343	6
Enterprise Funds							
Water	Public Services	31	32	31	24	24	-
Water Treatment Plant	Public Services	10	10	10	10	10	-
Sewer	Public Services	7	7	7	7	8	1
Plant	Public Services	15	15	15	15	15	-
Refuse Collection	Public Services	16	16	18	20	20	-
Balefill	Public Services	18	18	20	19	20	1
Aquatics	Leisure Services	4	4	4	4	4	-
Golf Course	Leisure Services	5	5	5	5	5	-
Ice Arena	Leisure Services	3	3	3	3	3	-
Recreation Center	Leisure Services	8	8	8	8	8	-
Hogadon	Leisure Services	4	4	4	4	5	1
Casper Events Center	Leisure Services	14	14	14	14	14	-
		135	136	139	133	136	3
Special Revenue Funds							
Metropolitan Planning	Planning & Community Dev	2	2	2	3	3	-
Weed & Pest Control	Public Services	3	3	3	3	4	1
Community Develop.	Planning & Community Dev	2	2	1	1	1	-
Block Grant		-	1	1	1	1	-
Police Grants	Police	-	1	1	1	1	-
		7	8	7	8	9	1

All Funds Personnel Summary by Fund

Fund		FY 2012 Positions	FY 2013 Positions	FY 2014 Positions	FY 2015 Positions	FY 2016 Authorized Positions	# ▲
Internal Services Funds							
Central Garage	Administrative Services	13	13	12	13	13	-
Information Technology & GIS	City Manager	14	15	15	14	14	-
Buildings & Structures	Administrative Services	12	13	12	12	12	-
Property and Liability Fund		2	2	2	2	2	-
		41	43	41	41	41	-
Trust & Agency Funds							
Metro Animal Control	Police	11	12	12	13	13	-
Public Safety							
Communications	Police	22	22	22	21	21	-
Health Insurance Fund		1	1	1	1	1	-
		34	35	35	35	35	-
Capital/One-Time Funds							
American Recovery Act	Police	1	1	-	-	-	-
		1	1	-	-	-	-
Total without City Council		534	549	554	554	564	10

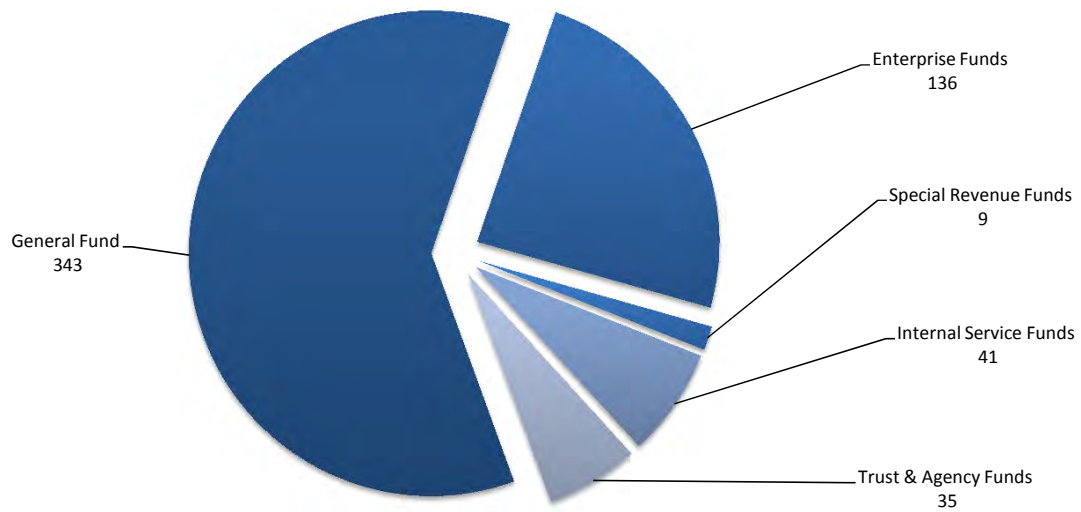
Total City Full-Time Staffing



All Funds Personnel Summary by Fund

Fund	FY 2012 Positions	FY 2013 Positions	FY 2014 Positions	FY 2015 Positions	FY 2016 Authorized Positions	% of Total Staffing
General Fund	316	326	332	337	343	59.9%
Enterprise Funds	135	136	139	133	136	25.1%
Special Revenue Funds	7	8	7	8	9	1.3%
Internal Service Funds	41	43	41	41	41	7.4%
Trust & Agency Funds	34	35	35	35	35	6.3%
American Recovery Act	1	1	-	-	-	0.0%
Total without City Council	534	549	554	554	564	100.0%

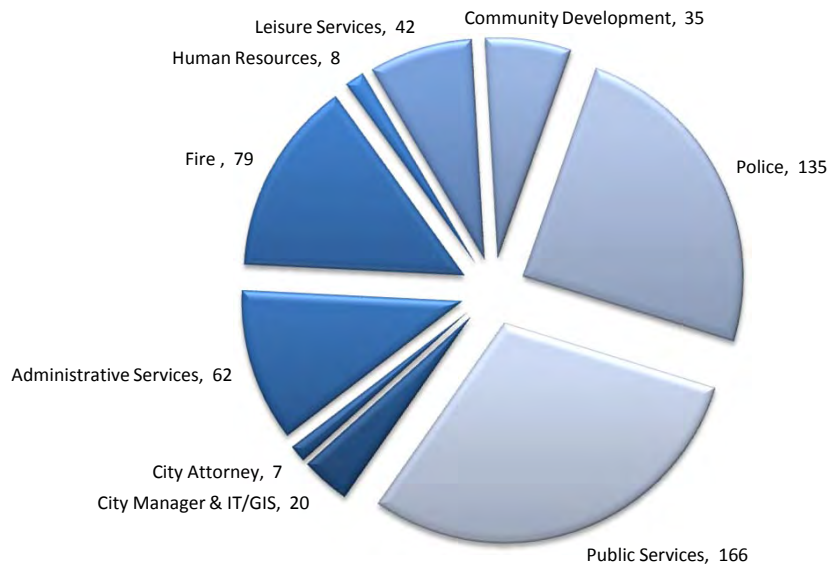
FY 2016 Full-Time Positions by Fund



All Funds Personnel Summary by Department

Department	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	% of Total Staffing
City Manager & IT/GIS	19	21	21	20	20	3.8%
City Attorney	6	7	7	7	7	1.3%
Administrative Services	27	55	53	62	62	9.9%
Fire	76	78	79	79	79	14.1%
Human Resources	8	8	8	8	8	1.4%
Leisure Services	42	42	42	42	43	7.6%
Community Development	21	21	22	35	35	3.8%
Police	140	145	144	135	140	26.2%
Public Services	195	172	178	166	170	31.0%
Total without City Council	534	549	554	554	564	99.1%

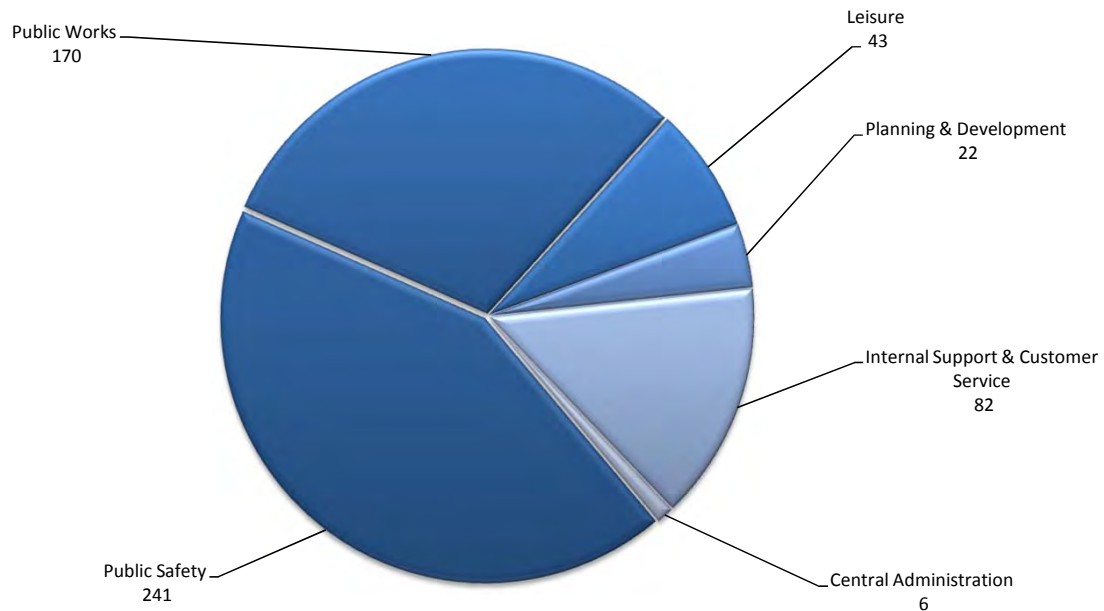
FY 2016 Full-Time Positions by Department



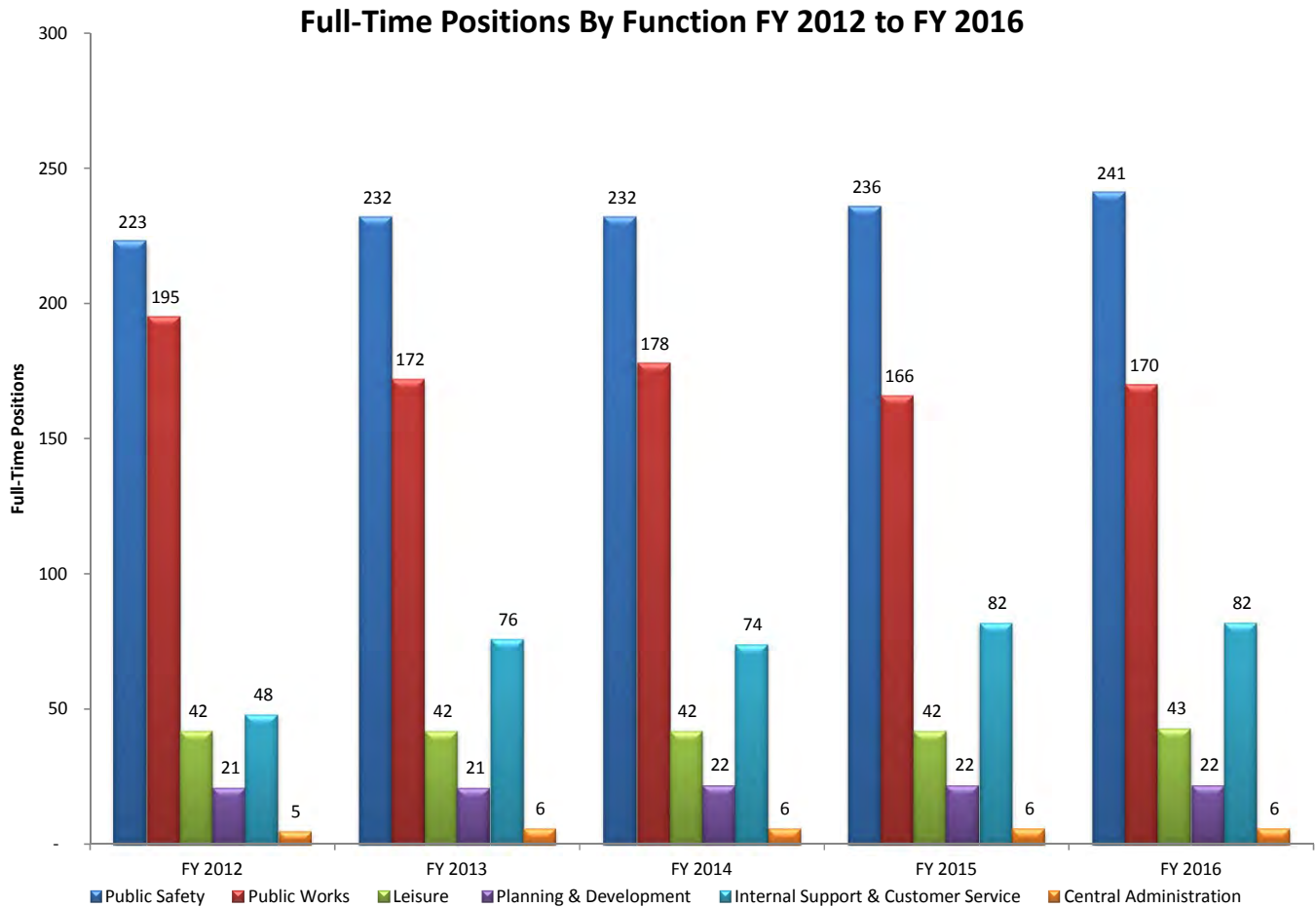
All Funds Personnel Summary by Function

Function	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	% of Total City Staffing
Public Safety	223	232	232	236	241	41.1%
Public Works	195	172	178	166	170	30.5%
Leisure	42	42	42	42	43	7.4%
Planning & Development	21	21	22	22	22	3.7%
Internal Support & Customer Service	48	76	74	82	82	13.5%
Central Administration	5	6	6	6	6	1.1%
Total without City Council	534	549	554	554	564	97.3%

FY 2016 Full-Time Positions by Function



All Funds Personnel Summary by Function





TM

Fund Reserves Summary



Fund Reserves

Fund Reserves

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

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

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

General Fund

General Fund operating reserves are set at 25% of the total operating expenses of the ensuing year. Additionally, General Fund emergency stabilization reserves are set at 25% of the total operating expenses. Pursuant to the City Council's Reserve Policy, based on the FY 2016 Adopted Budget, General Fund Reserves should be \$23,778,272, ending reserves are projected to be \$25,665,573, meeting the Council's Reserve Policy. The final reserve numbers will be determined at the close of the fiscal year at the end of August 2015.

General Fund reserves are projected to decrease 5.09% in FY 2016 as compared to the estimated FY 2015 ending reserves if proposed revenues and expenditures are realized.

Health Insurance Fund

The reserve policy for the Health Insurance Fund is 25% or 90-days of total operating and maintenance expenditures for the ensuing fiscal year plus an amount equal to 5% of the number of full-time employees times the current individual stop-loss amount (currently \$175,000). The Health Insurance Fund is projected to fail to meet the required reserve amount by (\$984,089). This deficit should be reduced over the next couple of years as a result of the proposed increase in health insurance premiums.

Perpetual Care Fund

The principal balance of the Perpetual Care Operations account has been restricted. The interest earned provides supplemental funding for the operation of the Recreation Center, Casper Events Center, Ice Arena, Aquatics, City Campus and Buildings & Structures. The projected principal balance at June 30, 2015 will be \$33,074,916.

The Perpetual Care Fund is made up of four accounts:

Building Trust - The interest earnings from this account are used for repairs of buildings and replacement of furnishings in all City facilities constructed or improved with Optional One Cent Sales Tax funds. On June 30, 2015, the projected balances will be \$4,347,295 of principal and \$226,782 of spendable interest in this account.

North Platte Park Trust - The interest earnings from this account are used for improvements in the original North Platte Poplar Park area. This area includes the exterior of the Events Center, Crossroads Park, Casper Speedway, Skeet Range, Casper Air-Modelers' Facility and other vacant lands to the north and east of the Casper Events Center. The motocross area and horseback riding area are excluded due to provisions in those organizations' lease agreements. On June 30, 2015, the projected balances will be \$1,202,215 principal balance and \$228,018 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, 2015, the projected balances will be \$279,445 principal balance, and \$20,813 spendable interest in this account. This budget includes proceeds and costs associated with the City's Payments In-Lieu of Landscaping program.

Operations Trust - The interest earnings from this account are used for operations and maintenance of facilities originally constructed or improved with Optional One Cent Sales Tax funds. On June 30, 2015, projected balances will be \$27,245,960 principal balance and no spendable interest. If interest rates would recover and this account could earn 5% on its principal investments, the principal balance would need to be approximately \$60 Million to fully fund the budgeted expenditures for FY 2016.

Florence S. Richman Trust – A \$10,000 donation was received on October 31, 2013, these funds are to be used for the Central Wyoming Senior Services Center.

Internal Service Funds

This reserve is set to provide adequate cash for operations. The required reserve for the internal services funds is 8.3% or thirty (30) days of operating and maintenance expenditures for the ensuing fiscal year. The Internal Service Funds include Central Garage, City Campus, Information Technology, Buildings & Structures and Property & Liability Insurance. All of these funds with the exception of Information Technology, and Buildings and Structures are projected to exceed the required reserve at the end of FY 2016.

Weed & Pest

The required fund reserve for Weed & Pest is 25% or ninety (90) days of operating and maintenance expenditures for the ensuing fiscal year. The Weed & Pest Fund is projected to exceed the required reserve amount by \$119,252.

Required Reserve Calculations

Fund	June 30, 2016 Projected	Reserves Required by Policy FY 2016			Variance Between FY 2016 reserves and policy
		FY 2016 Operating Reserves	Emergency Stabilization Reserves	Total Reserves	
General Fund	\$ 25,665,573	\$ 11,889,136	\$ 11,889,136	\$ 23,778,272	\$ 1,887,301
Enterprise Funds					
Water	8,678,869	4,970,000		4,970,000	3,708,869
Sewer	4,554,427	1,400,000		1,400,000	3,154,427
Wastewater	3,030,187	2,300,000		2,300,000	730,187
Refuse Collection	2,793,861	1,456,844		1,456,844	1,337,016
Balefill	3,449,768	1,673,297		1,673,297	1,776,471
Special Revenue Funds					
Weed & Pest Control	274,141	154,889		154,889	119,252
Internal Services Funds					
Central Garage	101,319	229,894	-	229,894	(128,574)
City Hall	28,193	25,738	-	25,738	2,455
Information Technology	(10,258)	117,757	-	117,757	(128,015)
Buildings & Structures	54,483	97,693	-	97,693	(43,210)
Property & Liability Insurance	333,753	222,758	-	222,758	110,994
Internal Service Funds					
	507,490	693,840	-	693,840	(186,350)
		25% of Operational expenses excluding OPEB	5% of FT personnel times stoploss of \$175,000		
Health Insurance	5,784,016	1,920,605	4,847,500	6,768,105	(984,089)

Fund Reserve Balances

Explanation of changes in fund reserve balances for FY2016

The following funds' reserve balances are anticipated to increase or decline by more than 10% during FY 2016:

- Capital Funds
 - Capital Projects (11.71%)
 - Optional One Cent #14 Sales Tax Fund (-61.00%)
 - Optional One Cent #15 Sales Tax Fund (+451.40%)
- Wastewater Treatment Plant (+38.19)
- Balefill (+14.98%)
- Revolving Land Fund (-100%)
- Special Reserves Fund (73.95%)
- Central Garage (-31.57%)
- Metro Animal Control (-23.52%)
- Public Safety Communications Center (+91.56%)
- ALL FUNDS (-10.56%)

Capital Funds

The six capital funds with reserves include capital projects, capital equipment, 1%#13, 1%#14, 1% #15 and the Opportunities Fund. Reserves balances for all funds, except 1% #14, are projected to increase. The 1% #14 decrease is mainly due to budgeting the unallocated portion, \$24,150,358 of these funds for FY 2015 and FY 2016 projects. The net change to all Capital Funds is 402.44%. 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 increase by a total of \$837,400. The amount of excess reserve retained is within the policies adopted through user fees rate models and debt stipulations for this fund.

Balefill Fund

The Balefill Fund is projected to increase reserves by a total of \$449,474. This increase is due to fewer projects planned in FY 2016.

This fund has had extensive capital replacement programs in prior years with significant investments made from accumulated reserves, user fees, and

unexpected revenues such as County Consensus funding to regionalize the Balefill. The desirable level of reserves is established through the user fees rate model and debt stipulations for this fund, and the fund must generate enough excess revenue to construct a new landfill cell about every five years.

Revolving Land Fund

Each year, the entire reserve balance of this fund is budgeted for land purchases to facilitate redevelopment in specified areas as opportunities to purchase land arise. For FY 2016, this amount is \$1,731,632. No specific purchases are planned for FY 2016.

Special Reserves Fund

This fund was established to track the additional 1% in franchise fees collected from Rocky Mountain Power, approved by Council May 21, 2013. The reserve balance for this fund is projected to be \$558,298 at the end of FY 2016.

Central Garage Fund

This fund is budgeted to decrease reserves by a total of \$132,063. 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. Maintaining the reserve balance is recommended to fund uncertain fuel prices and potential improvements to the facility to meet impending new ground water run-off regulations.

Metro Animal Control

This fund is projected to spend \$95,437 of reserves for building improvements and capital replacements in FY 2016.

Public Safety Communications Center

This fund is projected to add \$56,307 in reserves for FY 2016. The reserve balance at the end of FY 2014 was negative \$117,840. Large expenditures were incurred in FY 2014 to fund the new 911 Dispatch Center.

All Funds

The City is currently projecting to use \$14,622,671 from the reserves of all funds in FY 2016. This 11.13% decrease in overall reserves is mainly due to the City undertaking one-time capital projects and using savings rather than debt to pay for these projects. Additionally, approximately \$1,707,232 of the decline in reserves is due to requested capital expenditures from General Fund reserves in FY 2016.

Projected Ending Reserves

Fund	June 30, 2015 Projected	FY 2016 Proposed Revenues	FY 2016 Proposed Expenditures**	June 30, 2016 Projected	Projected % Change in Reserves During FY 2016
General Fund	\$ 27,041,643	\$ 54,934,853	\$ 56,310,923	\$ 25,665,573	-5.09%
Capital Funds					
Capital Projects Fund	128,128	26,474,532	26,459,532	143,128	11.71%
Capital Equipment	1,865,850	2,889,300	2,883,800	1,871,350	0.29%
Optional One Cent #15 Sales Tax	224,168	17,010,004	15,998,110	1,236,062	451.40%
Optional One Cent #14 Sales Tax	24,468,374	31,250	14,957,358	9,542,266	-61.00%
Optional One Cent #13 Sales Tax	2,321,474	1,000	100	2,322,374	0.04%
Opportunities Fund	9,000,000	-	-	9,000,000	0.00%
Enterprise Funds					
Water	9,180,327	16,927,852	17,429,310	8,678,869	-5.46%
Water Treatment Plant	-	2,844,362	2,844,362	-	0.00%
Sewer	4,656,879	5,621,527	5,723,979	4,554,427	-2.20%
Wastewater Treatment Plant	2,192,787	10,583,983	9,746,583	3,030,187	38.19%
Refuse Collection	2,786,257	6,282,754	6,275,150	2,793,861	0.27%
Balefill	3,000,294	14,902,789	14,453,315	3,449,768	14.98%
Aquatics	(4,212)	1,092,868	1,092,868	(4,212)	0.00%
Golf Course	(60,960)	1,004,225	1,008,534	(65,269)	-7.07%
Ice Arena	22,732	624,864	624,864	22,732	0.00%
Casper Recreation Center	73,271	1,236,180	1,236,180	73,271	0.00%
Hogadon	(46,527)	980,161	980,161	(46,527)	0.00%
Casper Events Center	(245,587)	3,218,262	3,218,262	(245,587)	0.00%
Parking Lots	520,783	22,645	22,645	520,783	0.00%

** FY 2016 Adopted Expenditures adjusted for depreciation and other non-cash expenses.

Projected Ending Reserves

Fund	June 30, 2015 Projected	FY 2016 Proposed Revenues	FY 2016 Proposed Expenditures**	June 30, 2016 Projected	Projected % Change in Reserves During FY 2016
Special Revenue Funds					
Weed & Pest Control	\$ 288,096	\$ 607,603	\$ 621,557	\$ 274,141	-4.84%
Redevelopment Loan Fund	191,227	76,606	69,625	198,208	3.65%
Transit Services	32,000	2,518,287	2,518,287	32,000	
Police Grants	99,012	247,861	247,861	99,012	0.00%
Special Fire Assistance	43,279	173,500	173,500	43,279	0.00%
Revolving Land Fund	507,000	1,233,341	1,740,341	-	-100.00%
Community Development Block Grant	108,531	291,762	291,762	108,531	0.00%
MPO	20,079	845,738	845,738	20,079	0.00%
Special Reserves Fund	615,298	480,000	537,000	558,298	-9.26%
Debt Services Funds					
Special Assessments	2,186,085	40,150	1,375	2,224,860	1.77%
Internal Services Funds					
Central Garage	233,382	2,637,741	2,769,804	101,319	-56.59%
City Campus Fund	28,193	310,101	310,101	28,193	0.00%
Information Technology & GIS	(10,258)	1,418,759	1,418,759	(10,258)	0.00%
Buildings & Structures	54,483	1,177,023	1,177,023	54,483	0.00%
Property & Liability Insurance	319,626	2,697,960	2,683,833	333,753	4.42%
Trust & Agency Funds					
Perpetual Care	33,577,602	3,835,489	3,362,965	34,050,126	1.41%
Metro Animal Control	277,748	1,093,748	1,159,081	212,415	-23.52%
Public Safety Communications	61,499	2,547,269	2,490,962	117,806	91.56%
Health Insurance	\$ 5,637,426	\$ 7,829,010	\$ 7,682,420	\$ 5,784,016	2.60%
Total - All Funds	131,395,987	196,745,359	211,368,029	116,773,317	-11.13%

** FY 2016 Adopted Expenditures adjusted for depreciation and other non-cash expenses.



Debt Summary



Outstanding Debt by Type all Funds FY 2001-FY 2016

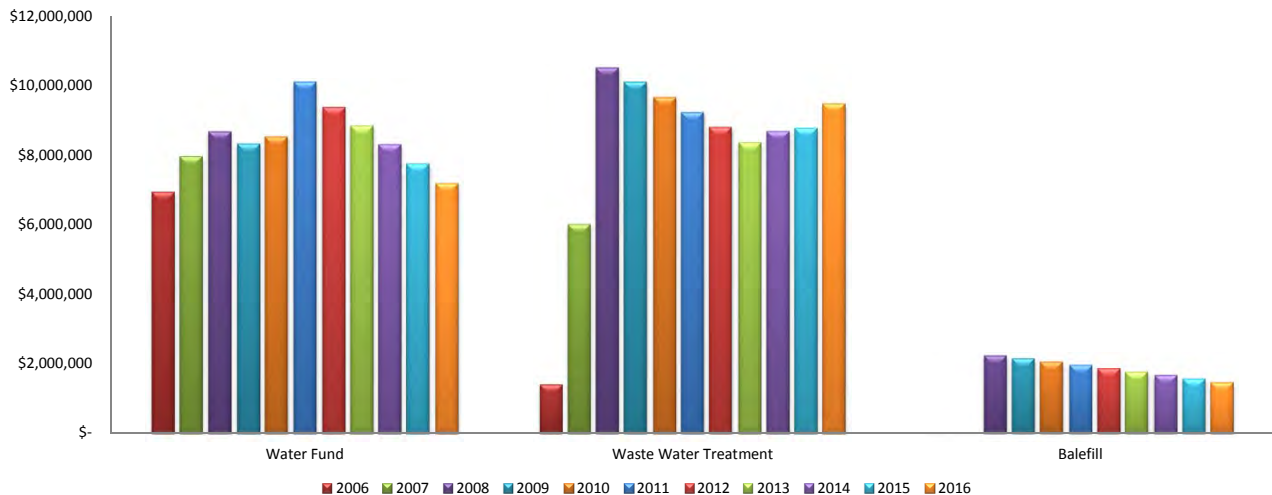
Business-Type Activities							
At End of Fiscal Year	Water Fund	Waste Water		Sewer	Golf Course Fund	Total Primary Government	
		Treatment	Balefill				
2001	\$ 295,406	-	-	-	529,754	\$ 825,160	
2002	\$ 282,941	-	-	-	524,939	\$ 807,880	
2003	\$ 2,274,167	127,738	-	-	519,931	\$ 2,921,836	
2004	\$ 3,036,832	325,767	-	-	514,723	\$ 3,877,322	
2005	\$ 4,601,870	476,017	-	-	509,306	\$ 5,587,193	
2006	\$ 6,930,584	1,401,017	-	-	503,673	\$ 8,835,274	
2007	\$ 7,952,944	5,995,891	-	-	497,814	\$ 14,446,649	
2008	\$ 8,661,925	10,500,000	2,189,530	-	491,721	\$ 21,843,176	
2009	\$ 8,313,328	10,088,955	2,106,137	-	485,384	\$ 20,993,804	
2010	\$ 8,517,836	9,652,432	2,014,580	461,070	478,794	\$ 21,124,712	
2011	\$ 10,091,766	9,217,553	1,922,480	467,129	471,940	\$ 22,170,868	
2012	\$ 9,365,485	8,789,599	1,830,493	-	-	\$ 19,985,577	
2013	\$ 8,830,072	8,347,901	1,733,725	-	-	\$ 18,911,698	
2014	\$ 8,296,341	8,673,884	1,637,824	-	-	\$ 18,608,049	
2015	\$ 7,745,008	8,762,988	1,538,597	-	-	\$ 18,046,593	Projected*
2016	\$ 7,180,056	9,464,150	1,436,890	-	-	\$ 18,081,097	Projected*

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

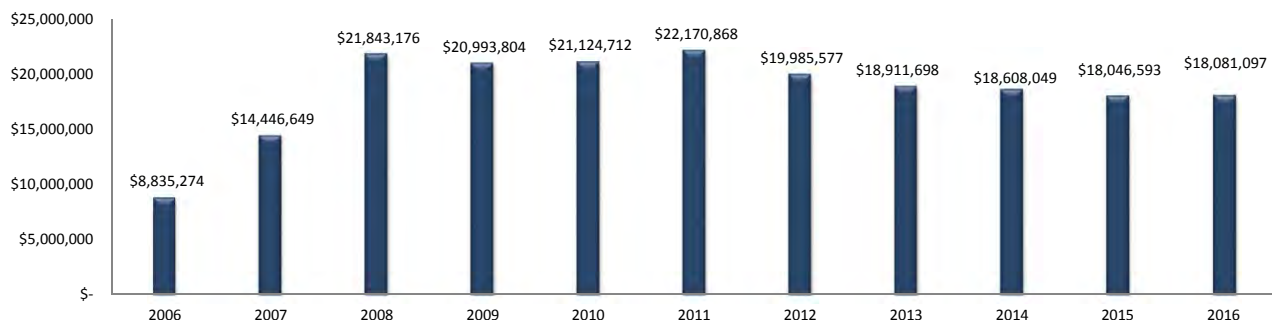
All outstanding debts shown are as of the last day of each fiscal year (June 30).

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

Debt Changes in Enterprise Operations FY 2006 to 2016



Total City Debts- All Enterprise Operations Combined Casper Has No General Obligation Debt (FY 2006 to FY 2016)



Outstanding Debt by Type all Funds

Outstanding Debt Amounts
Projected & Unaudited

During FY 2016								
Fund	Lender	Principal Payment Amount	Interest Payment Amount	Total Payment Amount	Amount Outstanding as of 6/30/16	Payment Frequency	Rate	Last Payment Date
Water	SLIB	79,023	17,198	96,221	608,891	Annual	2.50%	10/1/2022
Water	SLIB	77,132	19,089	96,221	686,431	Annual	2.50%	6/1/2024
Water	SLIB	73,356	22,865	96,221	841,255	Annual	2.50%	8/1/2025
Water	SLIB	71,603	24,618	96,221	913,113	Annual	2.50%	9/1/2026
Water	SLIB	27,054	9,318	36,372	345,655	Annual	2.50%	8/1/2026
Water	SLIB	69,827	26,393	96,221	985,908	Annual	2.50%	8/1/2027
Water	SLIB	53,579	20,209	73,788	754,791	Annual	2.50%	10/1/2027
Water	SLIB ARRA	106,770	51,292	158,062	1,944,900	Annual	2.50%	9/15/1930
Water	SLIB ARRA	6,608	-	6,608	99,113	Annual	0.00%	9/15/1930
Waste Water Treatment Plant	SLIB	489,013	184,532	673,545	6,892,250	Annual	2.50%	12/1/2027
Waste Water Treatment Plant	SLIB				2,325,000	Quarterly	2.50%	*
Waste Water Treatment Plant	SLIB	3,434	-	3,434	246,900.11	Quarterly	0.00%	5/1/2026
Balefill	SLIB	101,707	38,465	140,172	1,436,890	Annual	2.50%	4/1/2028
		<u>\$ 1,053,965</u>	<u>\$ 375,514</u>	<u>\$ 1,573,085</u>	<u>\$ 18,081,097</u>			

*Accrued Interest totaled \$58,128

During FY 2015								
Fund	Lender	Principal Payment Amount	Interest Payment Amount	Total Payment Amount	Amount Outstanding as of 6/30/15	Payment Frequency	Rate	Last Payment Date
Water	SLIB	75,210	21,011	96,221	687,914	Annual	2.50%	10/1/2022
Water	SLIB	73,434	22,787	96,221	763,563	Annual	2.50%	6/1/2024
Water	SLIB	69,764	26,457	96,221	914,610	Annual	2.50%	8/1/2025
Water	SLIB	68,152	28,069	96,221	984,716	Annual	2.50%	9/1/2026
Water	SLIB	25,727	10,645	36,372	372,709	Annual	2.50%	8/1/2026
Water	SLIB	66,400	29,821	96,221	1,055,736	Annual	2.50%	8/1/2027
Water	SLIB	50,996	22,792	73,788	808,369	Annual	2.50%	10/1/2027
Water	SLIB ARRA	108,208	56,463	164,671	2,051,670	Annual	2.50%	9/15/1930
Water	SLIB ARRA	6,608	-	6,608	105,721	Annual	0.00%	9/15/1930
Waste Water Treatment Plant	SLIB	465,148	208,397	673,545	7,381,264	Annual	2.50%	12/1/2027
Waste Water Treatment Plant	SLIB				1,121,087	Quarterly	2.50%	*
Waste Water Treatment Plant	SLIB	3,434	-	3,434	260,637	Quarterly	0.00%	5/1/2026
Balefill	SLIB	96,770	43,403	140,172	1,538,597	Annual	2.50%	4/1/2028
		<u>\$ 1,109,850</u>	<u>\$ 469,845</u>	<u>\$ 1,579,694</u>	<u>\$ 18,046,593</u>			

*Accrued Interest totaled \$28,027

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

SLIB ARRA are loans are associated with American Recovery & Reinvestment Act Projects

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



General Fund

General Fund Summary

General Fund Revenue

General Fund Cost Centers

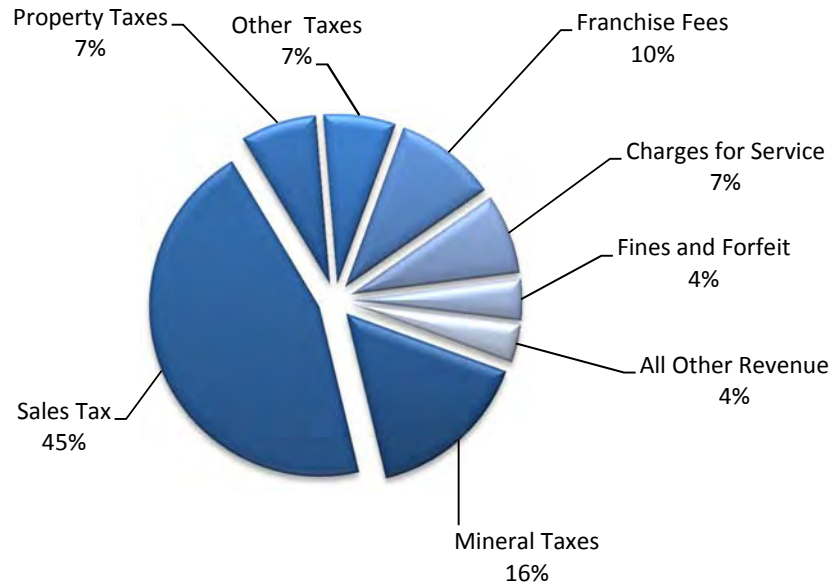


General Fund Summary

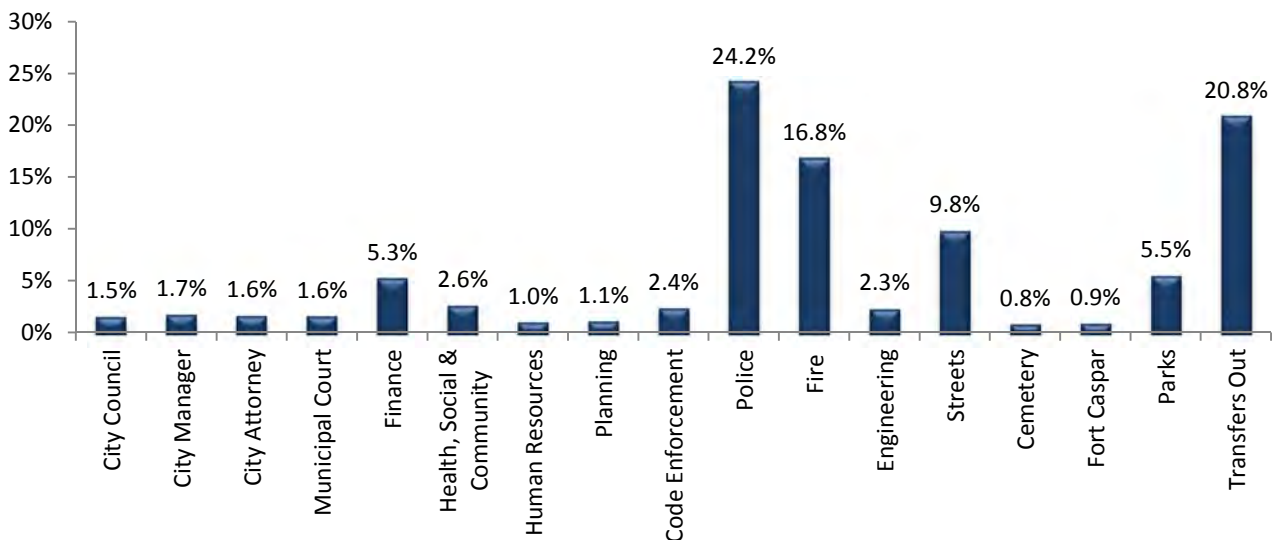
Revenues	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Mineral Taxes					
Severance	\$ 2,101,446	\$ 2,073,300	\$ 2,073,300	\$ 2,092,876	1%
Royalties	2,046,597	2,002,000	2,002,000	2,074,915	4%
Above-The -Cap	4,546,355	3,913,239	3,913,239	4,454,441	14%
General	23,221,903	23,250,000	24,464,595	24,816,948	7%
Property Tax	3,699,831	3,550,000	3,918,000	3,980,000	12%
Auto Tax	1,352,206	1,450,000	1,432,046	1,450,000	0%
Fuel Taxes	1,516,416	1,514,302	2,003,212	2,003,212	32%
Cigarette Tax	344,540	370,000	320,000	339,533	-8%
Franchise Fees	5,090,772	5,223,277	5,259,027	5,347,877	2%
Licenses & Permits	1,744,591	1,551,500	1,549,444	1,293,800	-17%
Intergovernmental	33,823	55,000	55,000	40,000	-27%
Charges for Services	3,262,884	3,641,568	3,753,568	4,205,527	15%
Fines & Forfeitures	2,330,161	2,306,649	2,001,298	2,157,000	-6%
Interest	277,823	234,615	234,615	262,334	12%
Miscellaneous	783,155	178,300	220,450	201,650	13%
Transfers In	175,000	215,600	215,600	214,740	0%
Total Revenue	\$ 52,527,503	\$ 51,529,350	\$ 53,415,394	\$ 54,934,853	7%
Expenditures					
City Council	\$ 991,361	\$ 1,115,263	\$ 1,054,150	\$ 841,918	-25%
City Manager	838,618	899,735	905,719	950,119	6%
City Attorney	838,968	865,989	853,519	886,594	2%
Municipal Court	812,073	855,359	836,025	876,487	2%
Finance	2,109,236	2,859,076	2,812,154	2,880,286	1%
Health, Social & Community	1,191,966	1,339,603	1,337,888	1,427,906	7%
Human Resources	512,663	516,172	513,832	548,453	6%
Planning	635,659	630,099	575,273	603,021	-4%
Code Enforcement	1,173,595	1,260,043	1,231,355	1,296,389	3%
Police	12,314,862	12,488,580	12,268,542	13,201,073	6%
Fire	8,766,551	8,711,374	8,811,915	9,171,406	5%
Engineering	1,139,065	1,231,435	1,062,698	1,251,270	2%
Streets	4,959,406	5,512,467	5,146,884	5,357,653	-3%
Cemetery	456,035	431,940	410,572	450,157	4%
Fort Caspar	446,435	473,052	464,237	489,682	4%
Parks	2,680,066	2,790,689	2,733,870	2,998,166	7%
Transfers Out	12,118,609	10,011,190	10,319,815	11,373,110	14%
Total Expenditures	\$ 51,985,168	\$ 51,992,066	\$ 51,338,448	\$ 54,603,691	5%
Net Operating Budget	542,335	(462,716)	2,076,946	331,162	172%
Transfer Out - Excess Reserves	-	970,841	970,841	1,707,232	76%
Net Fund	\$ 542,335	\$ (1,433,557)	\$ 1,106,105	\$ (1,376,070)	4%

General Fund Summary

General Fund Revenues by Category FY 2016 Adopted



General Fund Expenditures by Cost Center FY 2016 Adopted



General Fund Summary

General Fund Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Taxes	\$ 43,920,066	\$ 43,346,118	\$ 45,385,419	\$ 46,559,802	7%
Licenses & Permits	1,744,591	1,551,500	1,549,444	1,293,800	-17%
Intergovernmental	33,823	55,000	55,000	40,000	-27%
Charges for Service	3,262,884	3,641,568	3,753,568	4,205,527	15%
Fines & Forfeitures	2,330,161	2,306,649	2,001,298	2,157,000	-6%
Miscellaneous	1,060,978	412,915	455,065	463,984	12%
Transfers In	175,000	215,600	215,600	214,740	0%
Total Revenues	\$ 52,527,503	\$ 51,529,350	\$ 53,415,394	\$ 54,934,853	7%
Expenditures					
Personnel	\$ 28,492,717	\$ 29,854,876	\$ 29,035,660	\$ 31,107,259	4%
Contractual Services	7,030,321	7,347,322	7,298,794	7,389,974	1%
Materials & Supplies	2,283,961	2,386,381	2,285,487	2,365,106	-1%
Other	1,932,942	2,145,022	2,103,307	2,108,342	-2%
Capital	126,618	247,275	295,385	259,900	5%
Transfers Out	12,118,609	10,011,190	10,319,815	11,373,110	14%
Total Expenditures	\$ 51,985,168	\$ 51,992,066	\$ 51,338,448	\$ 54,603,691	5%
Net Operating Budget	\$ 542,335	\$ (462,716)	\$ 2,076,946	\$ 331,162	
Use of Excess General Fund Reserves	-	970,841	970,841	1,707,232	76%
Net All General Fund	\$ 542,335	\$ (1,433,557)	\$ 1,106,105	\$ (1,376,070)	4%

General Fund Revenues

General Fund Summary	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Taxes					
Mineral Taxes					
Mineral Severance Tax	\$ 2,101,446	\$ 2,073,300	\$ 2,073,300	\$ 2,092,876	1%
Mineral Royalties Tax	2,046,597	2,002,000	2,002,000	2,074,915	4%
Mineral Taxes - Supplemental Funding	4,546,355	3,913,239	3,913,239	4,454,441	14%
Total Mineral Taxes	\$ 8,694,398	\$ 7,988,539	\$ 7,988,539	\$ 8,622,232	8%
Other Taxes					
Auto Tax	\$ 1,352,206	\$ 1,450,000	\$ 1,432,046	\$ 1,450,000	0%
Cigarette Tax	344,540	370,000	320,000	339,533	-8%
Sales/Use Tax	23,221,903	23,250,000	24,464,595	24,816,948	7%
Gasoline Tax	962,419	956,609	1,409,192	1,326,602	39%
Special Fuels Tax	553,997	557,693	594,020	676,610	21%
Total Other Taxes	\$ 26,435,065	\$ 26,584,302	\$ 28,219,853	\$ 28,609,693	8%
Property Taxes					
Property Tax	\$ 3,699,831	\$ 3,550,000	\$ 3,918,000	\$ 3,980,000	12%
Total Property Tax	\$ 3,699,831	\$ 3,550,000	\$ 3,918,000	\$ 3,980,000	12%
Franchise Fees					
Cable Franchise	\$ 981,890	\$ 1,070,000	\$ 1,000,261	\$ 1,040,200	-3%
Phone Franchise	101,364	102,000	102,000	93,400	-8%
Electricity Franchise	1,889,256	1,920,000	2,031,000	2,080,000	8%
Natural Gas Franchise	616,985	630,000	624,489	633,000	0%
Utility Funds - PILT & Franchise	1,501,277	1,501,277	1,501,277	1,501,277	0%
Total Franchise Fees	\$ 5,090,772	\$ 5,223,277	\$ 5,259,027	\$ 5,347,877	2%
Total Taxes	\$ 43,920,066	\$ 43,346,118	\$ 45,385,419	\$ 46,559,802	7%
Licenses					
Liquor Licenses	\$ 149,655	\$ 134,000	\$ 138,000	\$ 134,000	0%
Health Licenses	40,926	40,000	40,000	40,000	0%
Alarm/False Alarms	14,340	25,000	20,407	25,000	0%
Other Licenses	25,016	23,500	18,480	23,500	0%
Contractor Licenses	34,650	35,000	38,557	34,300	-2%
Electrician Licenses	20,535	18,500	18,500	18,500	0%
Plumber Licenses	10,590	10,000	10,000	10,500	5%
Total Licenses	\$ 295,712	\$ 286,000	\$ 283,944	\$ 285,800	0%
Permits					
Building Permits	\$ 1,097,039	\$ 1,000,000	\$ 1,000,000	\$ 700,000	-30%
Electrical Permits	160,949	110,000	110,000	120,000	9%
Mechanical Permits	53,714	52,500	52,500	70,000	33%
Plumbing Permits	118,421	85,000	85,000	100,000	18%
Other Permits	13,206	10,500	10,500	10,500	0%
Sidewalk & Curb Cuts Permit	5,550	7,500	7,500	7,500	0%
Total Permits	\$ 1,448,879	\$ 1,265,500	\$ 1,265,500	\$ 1,008,000	-20%
Total License & Permits	\$ 1,744,591	\$ 1,551,500	\$ 1,549,444	\$ 1,293,800	-17%

General Fund Revenues

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Intergovernmental Revenue					
WYDOT I-25	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	0%
Intergovernmental User Charges	33,823	35,000	35,000	20,000	-43%
Total Intergovernmental	\$ 33,823	\$ 55,000	\$ 55,000	\$ 40,000	-27%
Charges for Services					
Planning & Community Development					
Rental Fees	\$ 2,100	\$ 4,100	\$ 4,100	\$ 4,000	-2%
Plan Checking Fees	503,252	250,000	250,000	200,000	-20%
Zoning/Subdivision Fees	37,260	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	16,572	6,000	6,000	6,000	0%
Contract Building Inspection	92,692	80,000	100,000	80,000	0%
Total Planning & Comm. Dev	\$ 660,337	\$ 368,550	\$ 388,550	\$ 318,450	-14%
Ft. Caspar & Other					
Ft. Caspar Admissions	\$ 25,440	\$ 25,000	\$ 27,000	\$ 28,000	12%
Ft. Caspar Building Rent	2,326	1,500	1,500	2,500	67%
Ft. Caspar Concessions	51,545	55,000	50,000	56,500	3%
Contributions - Fort Caspar Educator	36,000	39,508	39,508	39,508	0%
Cemetery Fees	118,246	100,000	125,000	133,750	34%
Other Charges	6,000	6,000	6,000	6,000	0%
Total Ft. Caspar & Other	\$ 239,557	\$ 227,008	\$ 249,008	\$ 266,258	7%
Interdepartmental					
Administrative Fees	\$ 61,962	\$ 270,527	\$ 270,527	\$ 529,723	96%
Interdepartmental Charges	1,983,688	2,536,233	2,536,233	2,721,346	7%
Total Interdepartmental	\$ 2,045,650	\$ 2,806,760	\$ 2,806,760	\$ 3,251,069	16%
Public Safety Fees					
Police Contract Wages	\$ 31,041	\$ 30,500	\$ 30,500	\$ 30,500	0%
Accident Reports	1,699	1,500	1,500	3,500	133%
VIN Inspections	42,280	21,500	21,500	50,000	133%
Police Miscellaneous	41,190	25,000	25,000	55,000	120%
NCSD #1 Officer	105,000	105,000	105,000	105,000	0%
Police Restitution Fines	570	750	750	750	0%
DCI	95,560	55,000	125,000	125,000	127%
Total Public Safety Fees	\$ 317,340	\$ 239,250	\$ 309,250	\$ 369,750	55%
Total Charges For Services	\$ 3,262,884	\$ 3,641,568	\$ 3,753,568	\$ 4,205,527	15%

General Fund Revenues

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Fines & Forfeitures					
Court Fines and Forfeitures	\$ 2,104,877	\$ 2,120,949	\$ 1,814,048	\$ 1,965,000	-7%
Court Costs	154,756	100,000	113,250	118,000	18%
Parking Fines	68,253	81,700	70,000	70,000	-14%
Court Appointed Attorney	2,275	4,000	4,000	4,000	0%
Total Fines & Forfeitures	\$ 2,330,161	\$ 2,306,649	\$ 2,001,298	\$ 2,157,000	-6%
Miscellaneous					
Interest Income	\$ 277,823	\$ 234,615	\$ 234,615	\$ 262,334	12%
Late Payment Fees	2,123	800	800	-	-100%
Gain/(Loss) On Investments	4,168	-	-	-	0%
Fire Staffing Reimbursements	118,232	-	-	-	0%
AMOCO Reimbursements	32,896	45,000	45,000	36,000	-20%
Contributions - Community Branding	40,000	-	40,000	40,000	100%
Lease Fees	23,531	23,500	27,650	27,650	18%
Park Shelters	19,427	20,000	18,000	18,000	-10%
Miscellaneous	542,778	89,000	89,000	80,000	-10%
Total Miscellaneous	\$ 1,060,978	\$ 412,915	\$ 455,065	\$ 463,984	12%
Transfers In					
Transfers In 1% Sales Tax- #14	\$ 175,000	\$ 175,000	\$ 175,000	\$ -	-100%
Transfers In 1% Sales Tax- #15	\$ -	\$ -	\$ -	\$ 214,740	100%
Transfers In MPO	-	40,600	40,600	-	-100%
Total Transfers In	\$ 175,000	\$ 215,600	\$ 215,600	\$ 214,740	0%
Total Revenue	\$ 52,527,503	\$ 51,529,350	\$ 53,415,394	\$ 54,934,853	7%

Revenue increase / (decrease) from previous year Revised \$ 3,405,503

General Fund Revenue Analysis by Major Categories

OVERVIEW

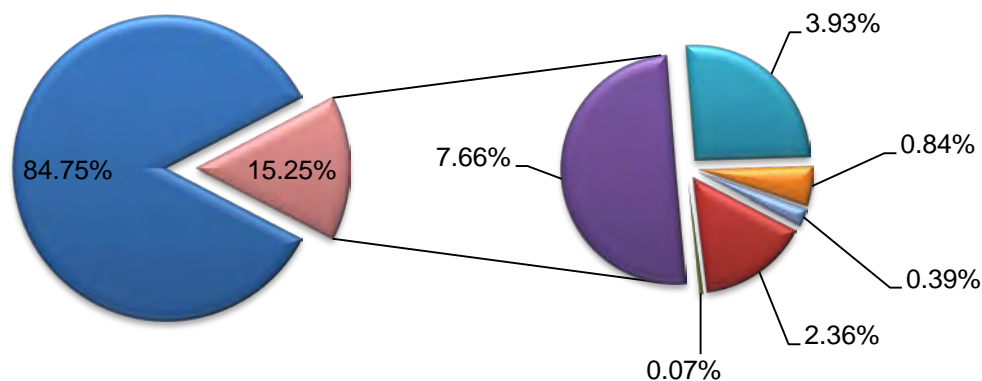
General Fund revenues consist of a variety of revenue types, predominantly composed of taxes. These revenues fund the ongoing general service operations of the community.

The current combination of taxes represents 85% of the total General Fund Revenue. The remaining non-tax categories comprise the remaining 15% of General Fund Revenue.

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

During the recession Casper became dependent upon Mineral Tax – Supplemental Funding for operations due to the deterioration of sales tax revenue. In order to decrease the risk to ongoing operations, these funds are primarily allocated to one-time expenditures, such as capital acquisitions. For FY 2016, approximately 76% of these funds have been allocated to capital expenditures.

General Fund Revenue



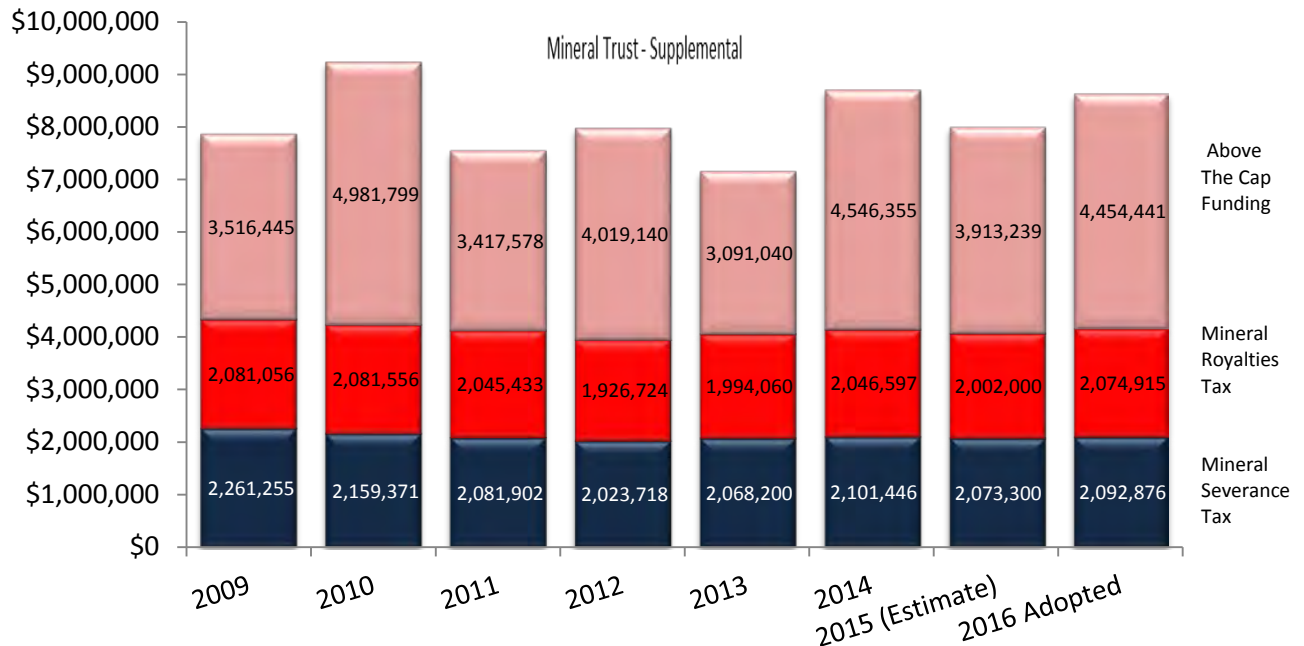
- Taxes
- Licenses & Permits
- Intergovernmental
- Charges for Service
- Fines & Forfeitures
- Miscellaneous
- Transfers In

MINERAL TAXES

Adopted FY 16 Revenue Amount: \$8,622,232

Trend: Increased due to additional Above-the-Cap funding from legislature.

% Change in Category from FY 2015 Estimate to FY 2016 Adopted: 7%.



Description of Revenue:

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

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

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

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

The amount budgeted for Mineral Tax – Direct Distribution is also known as Above-The-Cap funding. The Wyoming Legislature allocates a portion of mineral tax revenues above the threshold amounts directly back to local governments. Information on the distribution of the Federal Mineral Royalty and Federal Severance Taxes distribution is provided from a publication by the Wyoming Legislative Services Office with distribution provisions changing over the years. The link to this information is: <http://legisweb.state.wy.us/budget/2013databook.pdf>

FY 2016 Mineral Taxes – Supplemental Funding FY 2016 Proposed Uses

For FY 2016, the City has budgeted approximately 76% of this funding for one-time expenses, as showing in the summary below.

One-Time Use Ratio of Biennium Supplemental Funding		78.79%
FY 2016 Supplemental Funding	\$	4,454,441
Currently Allocated to Operations		944,703

Allocation to One-Time Expenditures		
Capital Projects		3,509,738
Balance	\$	-

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

Item: HB001 - Budget Bill

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

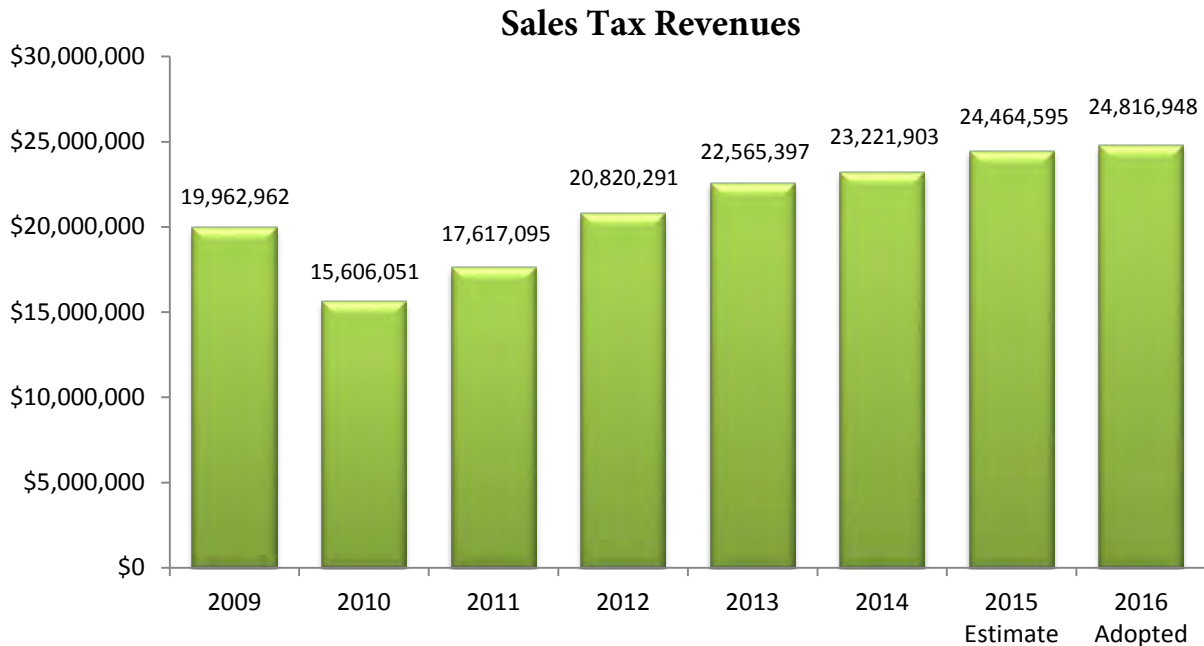
The additional supplemental funding will be divided by approximately 18% to fund current operations and the remaining 82% will be allocated to funding capital projects.

SALES TAX

Adopted FY 16 Revenue Amount: \$24,816,948

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

% Change in Category from FY 2015 Estimate to FY 2016 Adopted: 1.4%



Sales tax revenues now represent 45% of total General Fund Revenue, up from 44% for FY 2014.

Description of Revenue:

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

Analysis of Sales Tax:

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

The revenue projections for sales tax are based on receipts from FY 2012, 2013, 2014 and YTD 2015 actual revenues. Although growth in sales tax in previous years has been close to 17%, recent analysis indicates growth will be on a very slight upward or flat curve. Therefore, sales tax is anticipated to be relatively flat for FY 2016.

Overall sales tax collections have recovered from the FY 2010 low when collections dropped \$24.3 million, or 21%, from FY 2009 actual receipts due to the economic recession. Not including FY 2010, total sales tax revenue has been increasing at approximately 17% per year. However, collections this fiscal year have been above projections for a majority of the collection period. The high growth of 17% has no longer been observed and has decreased to 1%-2.5%.

Utility Account Growth:

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

Optimistic Points:

Retail trade contributes to approximately 34% of the total sales tax revenue. Because this is the largest contributor of revenue, continued growth in the retail sector indicates an anticipated increase in sales tax revenue. Other local economic activity to consider is the increased energy activity in surrounding areas such as Converse County. Since Casper is a central location in the state, major oil

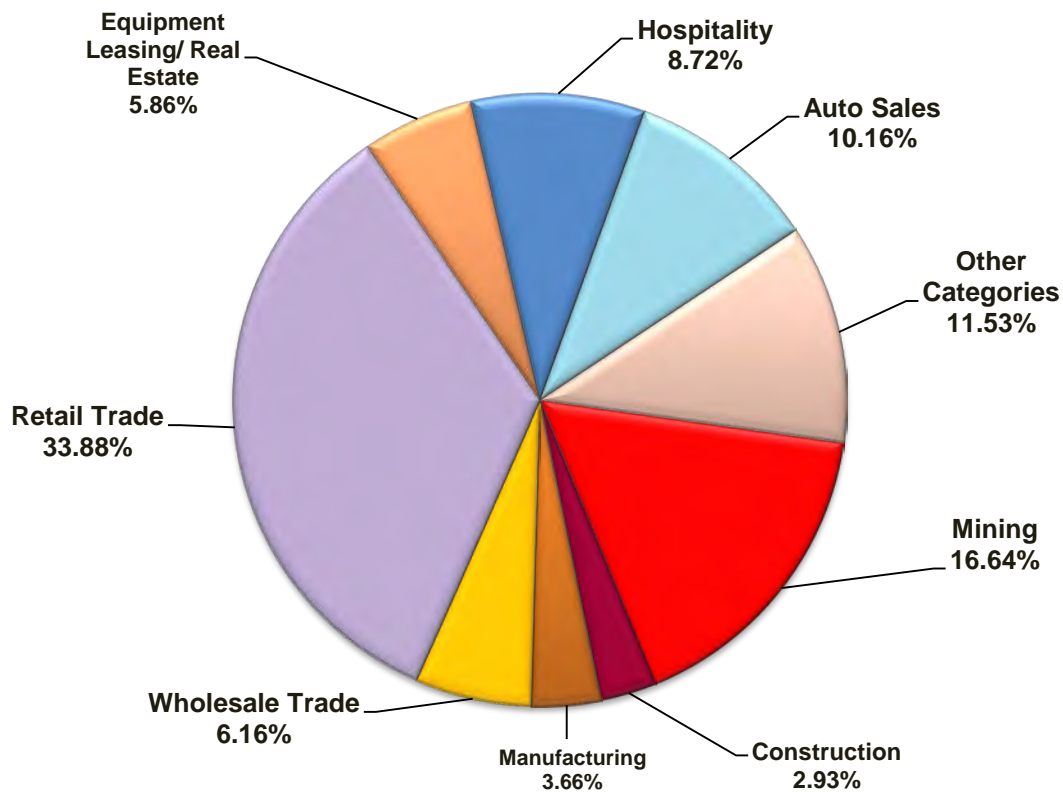
and energy companies are using the City as their support hub. Private investment in Casper has also increased recently.

Concerns:

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

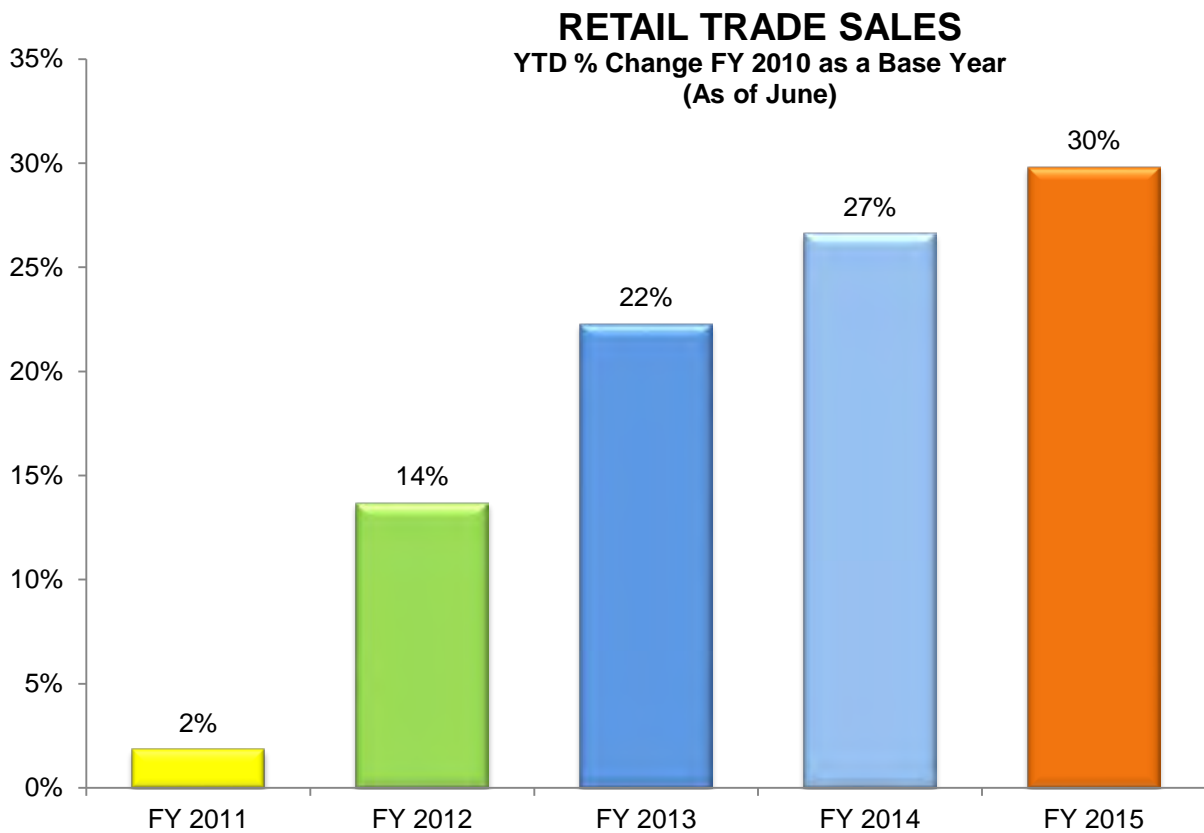
Natrona County Sales Tax Sources

FY 2015

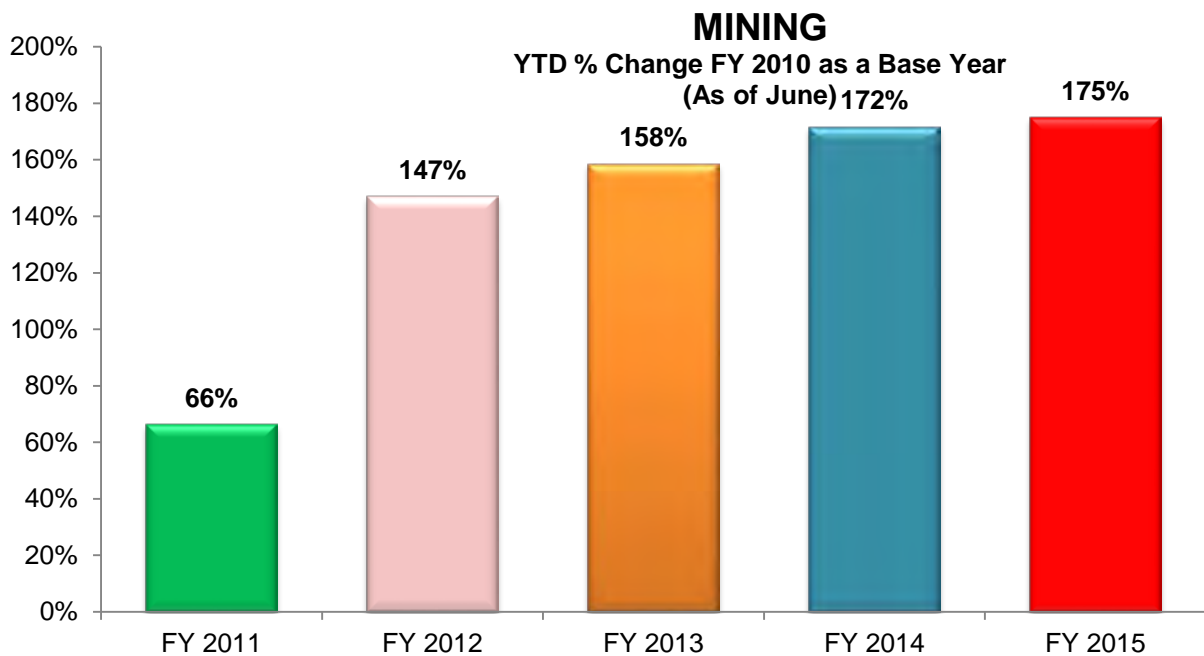


As shown in the pie chart above, the five largest sources of sales tax are Retail Trade, Mining, Accommodation and Food service, Wholesale Trade, and Auto Sales (reported as Public Administration).

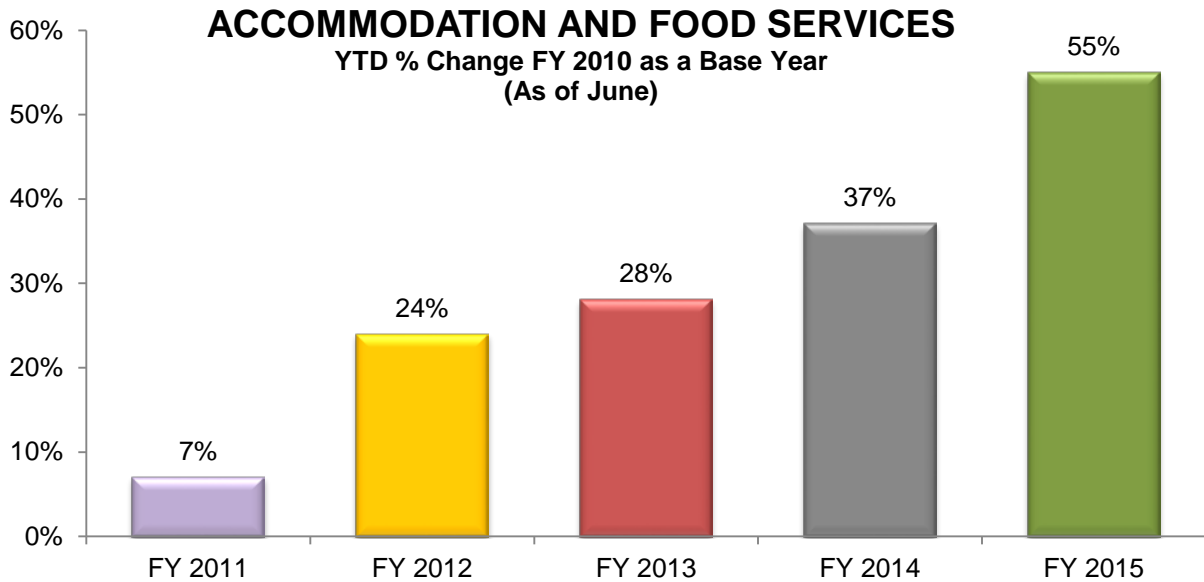
Each fiscal year's receipts for the top five sales tax sectors have been tracked against FY 2010. FY 2010 was chosen as a base year due to the fact that this was a low point in sales tax collection.



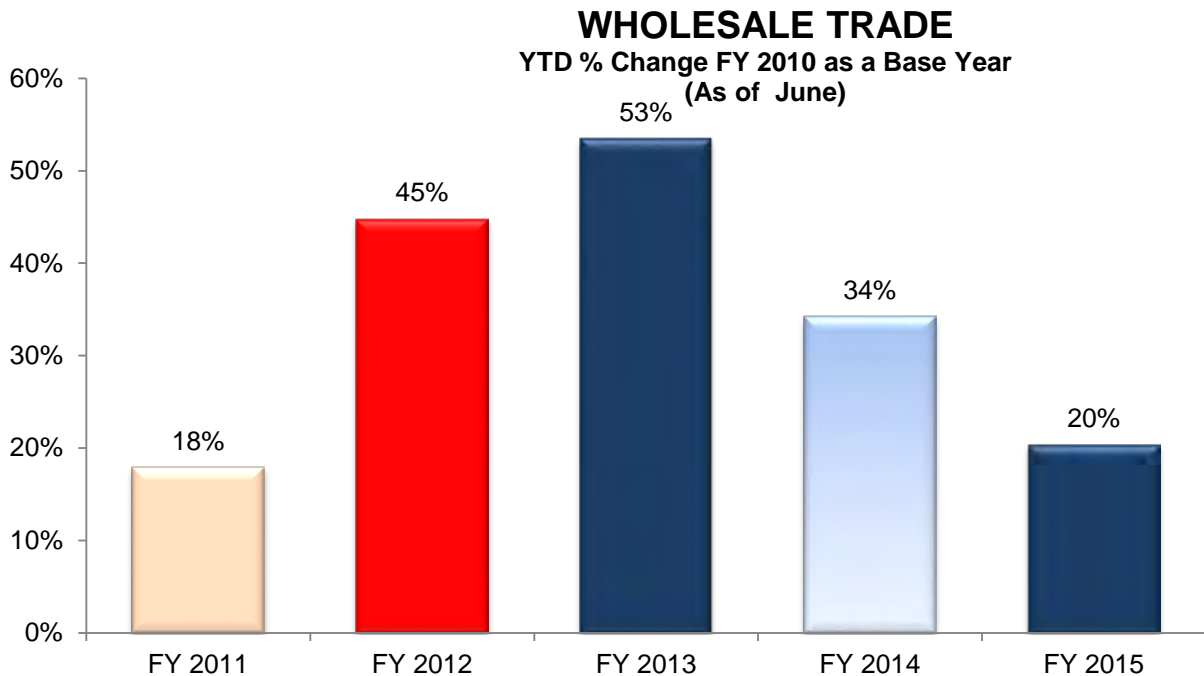
Retail trade has seen strong growth in the past two years and accounts for approximately 34% of the sales tax revenues.



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



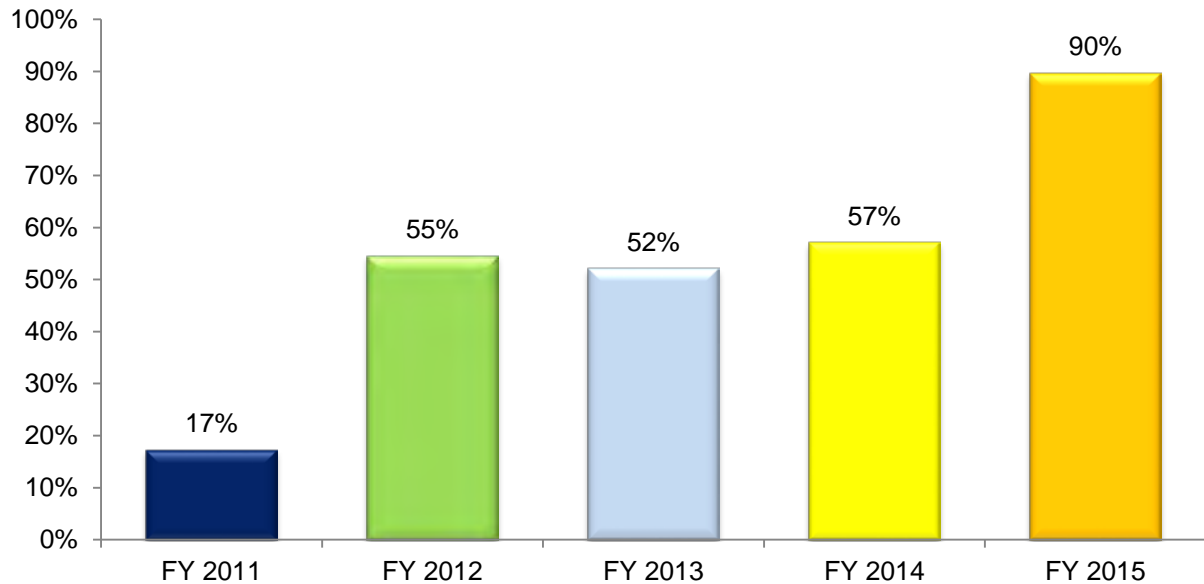
Accommodation and food services sales taxes have increased 34% since FY 2010 which is consistent with the growth in restaurants within the community.



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

PUBLIC ADMINISTRATION - AUTO SALES

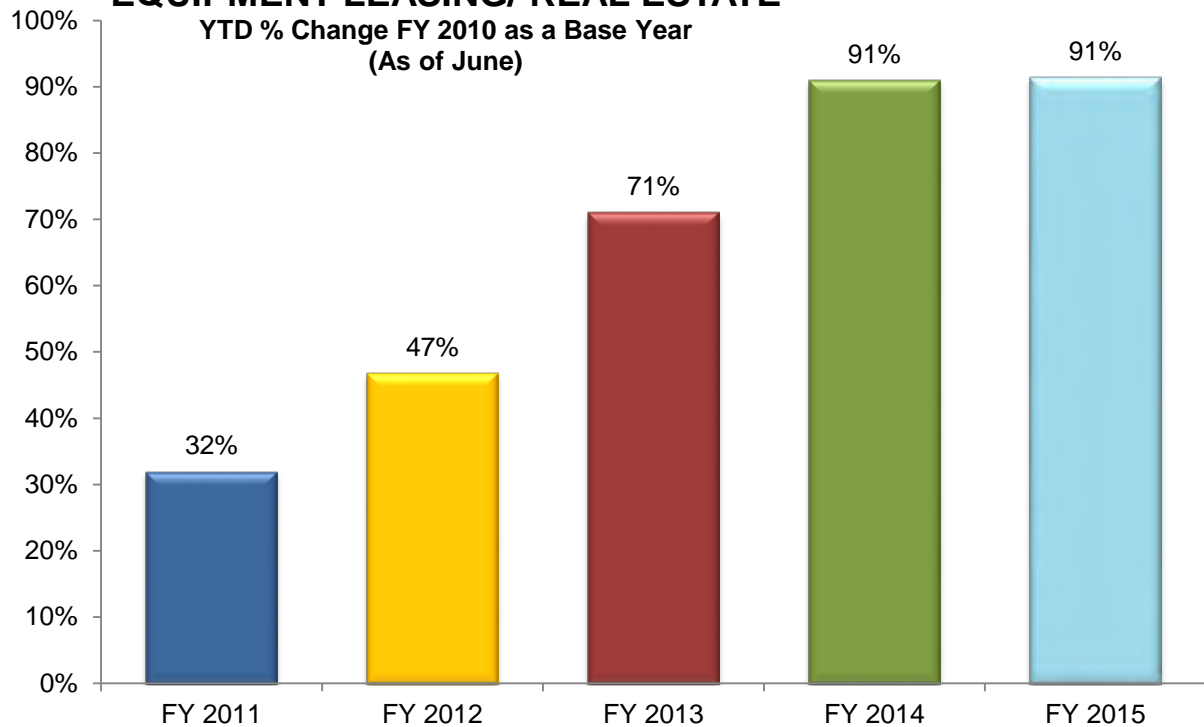
YTD % Change FY 2010 as a Base Year
(As of June)

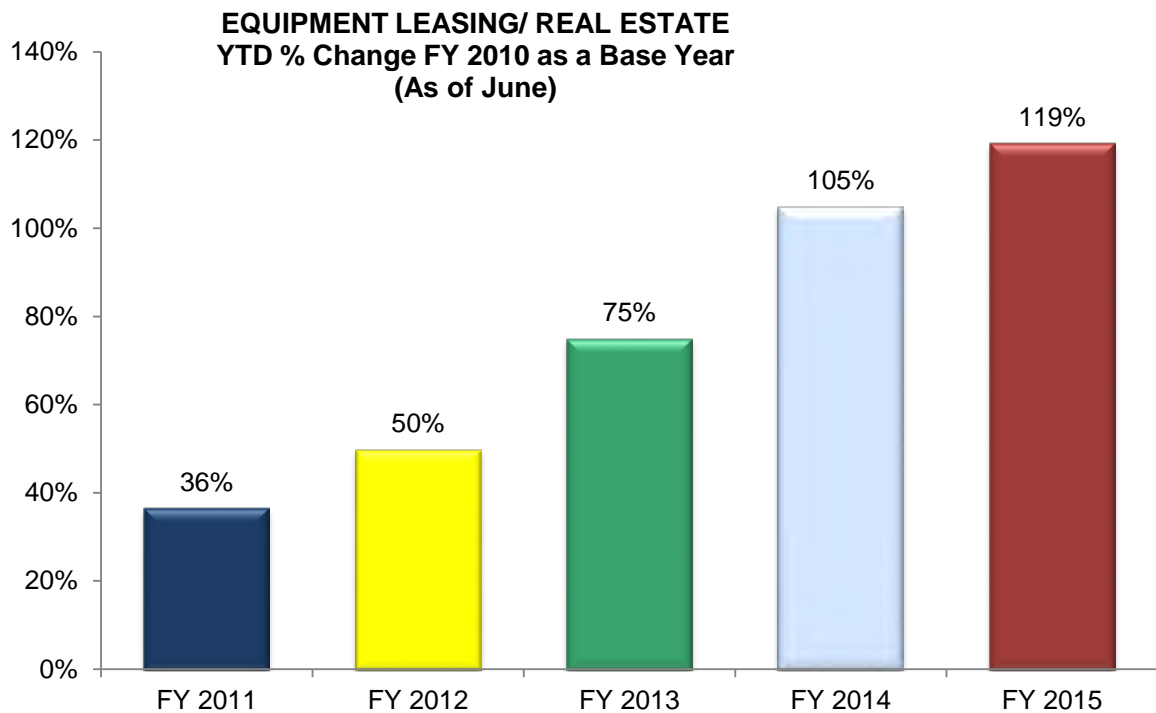


Auto sales tax is up 36% from FY 2010 levels but has increased similarly as other industries.

EQUIPMENT LEASING/ REAL ESTATE

YTD % Change FY 2010 as a Base Year
(As of June)





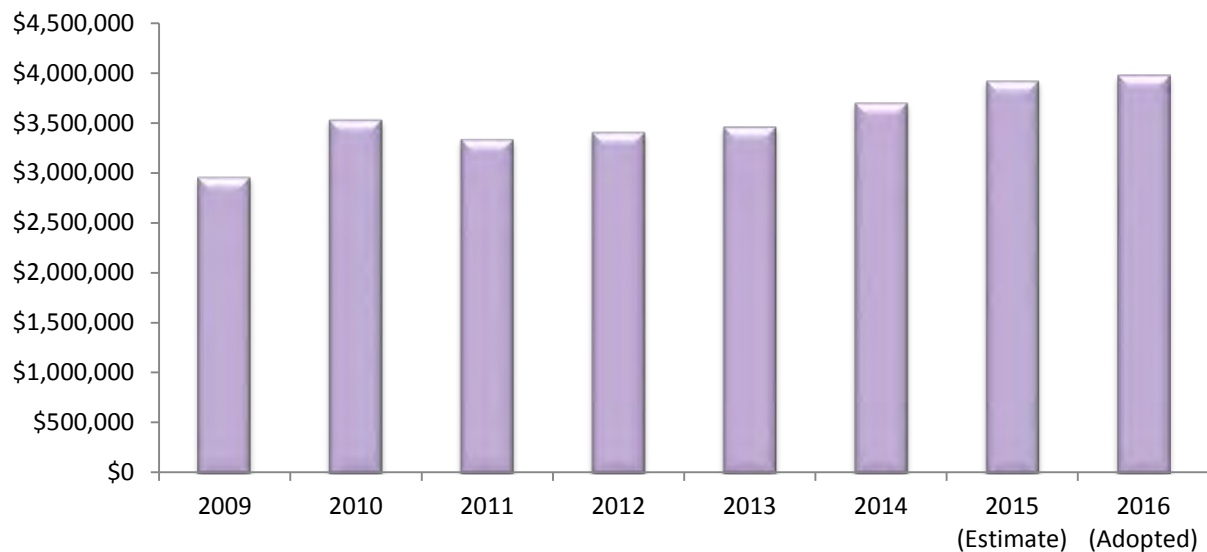
The Equipment Leasing/ Real Estate sector appears to have growth due to the increase in equipment leasing.

PROPERTY TAXES

Adopted FY 16 Revenue Amount: \$ 3,980,000

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

% Change in Category from FY 2015 Estimate to FY 2016 Adopted: 2%



Description of Revenue:

Property tax is an ad valorem tax, which means it is based on the value of the property. The Natrona County Assessor's Office is responsible for determining the market value of each property in the county, which is then used to figure the taxable amount on each property. This category of taxes tends to be traditionally relatively stable and represents 8% of General Fund revenue.

Analysis of Property Taxes:

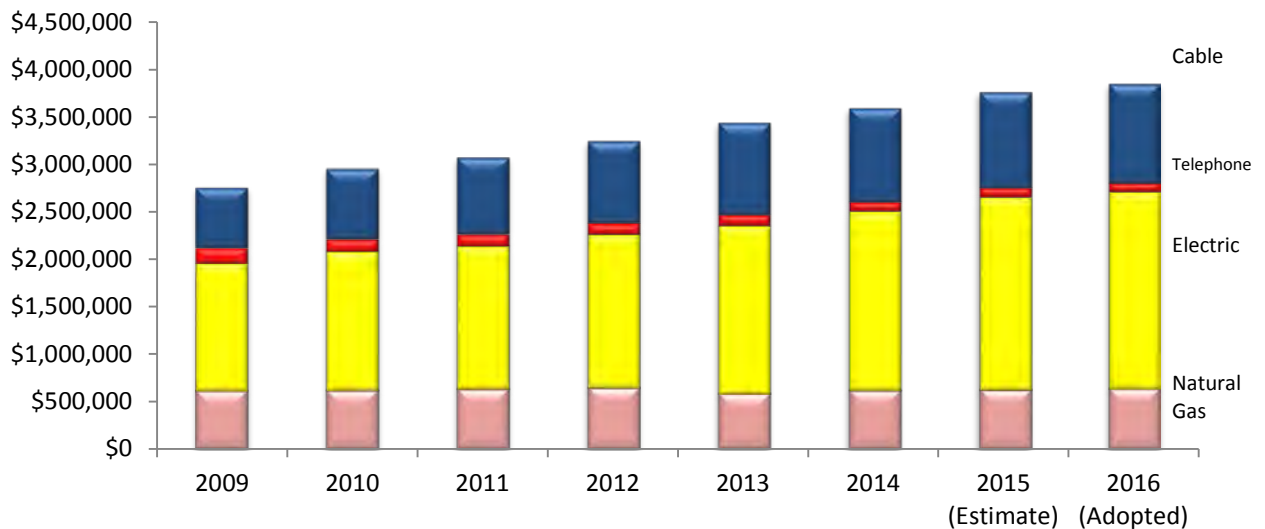
From FY 2009 to FY 2010 there was a larger percentage increase due to development in the area and the reassessment of property value which resulted in increases. Since then growth has been steady.

FRANCHISE FEES

Adopted FY 16 Revenue Amount: \$3,846,600 (excluding Utility PILT fees)

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

% Change in Category from FY 2015 Estimate to FY 2016 Adopted: 2%

**Description of Revenue:**

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

Analysis of Franchise Fees:

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

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

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

Natural Gas franchise fees have a strong correlation (0.948) to Natrona County's population. According to an article in the Casper Star Tribune, "data analyzed by the Wyoming Department of Economic Analysis Division, [indicated] Natrona County was the sixth fastest growing metropolitan area in the United States." As of July 1, 2014, Natrona County's population was approximately 81,624. It can be expected as population increases, revenues from franchise fees will also increase. However, since this is not a perfect correlation (1.0), other factors affect the collection of these franchise fees. One of these major factors is weather conditions. Since this revenue source is collected based upon a rate per therm of gas delivered to users, a warmer/colder winter can affect the total revenue collected.

Listed as a Franchise Revenue is a source entitled Water, Sewer, and Sanitation Franchise Fees, with the FY 2016 Proposed Budget being \$1,501,277. This source is based on charging municipal utilities (water, sewer, sanitation) for the general services available to those operations. For FY 2013, FY 2014, FY2015 and FY 2016 the net effect of this source is zero for the General Fund and the related utility funds due to reciprocal one-time transfers made from the General fund to the utility funds. However, if in the future it is determined that the General Fund cannot return a like amount of one-time funding to the utility funds, the amounts charged to the utility funds will increase those funds' costs. Because the FY 2016 net effect of this source is zero for the General Fund, the total amount is not included in the franchise fees proposed revenue amount above.

LICENSES

Adopted FY 16 Revenue Amount: \$ 285,800

Trend: Stable with slight anticipated increase.

% Change in Category from FY 2015 Estimate to FY 2016 Adopted: .6%

Description of Revenue:

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

Analysis of Licenses:

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

PERMITS

Adopted FY 16 Revenue Amount: \$ 1,008,000

Trend: Due to timing of building permit payments, trends are difficult to establish. Reduction in permits is due to a winding down of large projects in earlier years.

% Change in Category from FY 2015 Estimate to FY 2016 Adopted: -26%

Description of Revenue:

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

Analysis of Permits:

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

The Community Development Department personnel have provided information that construction activity is beginning to increase with several projects currently planned for FY 2016. These revenue estimates were based on information provided by personnel in the building inspection division.

CHARGES FOR SERVICE

Adopted FY 16 Revenue Amount: \$ 4,205,527

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

% Change in Category from FY 2015 Estimate to FY 2016 Adopted: 15%

Description of Revenue:

Charges for services consist primarily of interdepartmental charges for services.

Analysis of Charges for Services:

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

Charges for service represent 7% of General Fund revenues.

FINES AND FORFEITURES

Adopted FY 16 Revenue Amount: \$ 2,157,000

Trend: Generally, a slight increase in revenue since 2015 has been observed.

% Change in Category from FY 2015 Revised to FY 2016 Adopted: -7%

Description of Revenue:

Court fines and forfeitures are dependent upon the population and detrimental behavior within the community.

Analysis of Fines and Forfeitures:

The effect on fines and forfeitures is influenced by police staffing levels related to the differences in the Revised FY2015 versus the FY2016 Proposed Police Department budget. Consequently, fines and forfeitures are anticipated to decrease from prior years. Police staffing levels are expected to rise by mid FY2016. An increase is anticipated in court costs from the FY 2015 Estimate to the FY 2016 Proposed Budget amount.

Fines and Forfeitures represent 4% of General Fund revenues.

MISCELLANEOUS

Adopted FY 16 Revenue Amount: \$ 463,984

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

% Change in Category from FY 2015 Estimate to FY 2016 Adopted: 2%

Description of Revenue:

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

Analysis of Miscellaneous Revenues:

The largest revenue sources in this group are Interest Income (57% of total), Miscellaneous (17% of total) and Amoco Reimbursements (7% of the total). Interest on investments is anticipated to increase slightly but is not anticipated to increase to levels seen in 2012 due to long term investments with high interest rates maturing and now being reinvested at lower interest rates. Interest rates nationwide have not recovered. Fire Staffing Reimbursements have been moved to the Special Assistance Fund to help track expenses incurred and revenues received when providing staff/equipment to support wild land Fires.

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

TRANSFERS IN

Adopted FY 16 Revenue Amount: \$214,740

Trend: Includes an allocation of \$214,740 from 1% #15 per year which will start in FY 2016 to fund Community Action Partnership.

% Change in Category from FY 2015 Estimate to FY 2016 Adopted: -.4%

Description of Revenue:

The transfer in to the General Fund originates in the 1% #15 Fund. The \$214,740 provides funding for the Community Action Partnership. This is part of a four year allocation that begins in FY 2016.

Analysis of Transfers In:

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

General Fund Cost Centers

City Council

City Manager

City Attorney

Municipal Court

Finance

Human Resources

Health, Social & Community Services

Planning

Code Enforcement

Police

Fire-EMS

Engineering

Streets

Traffic Cemetery Parks

Fort Caspar Museum

Transfers Out

City Council

City Council Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
City Council Members	9	9	9	9
Total	9	9	9	9
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

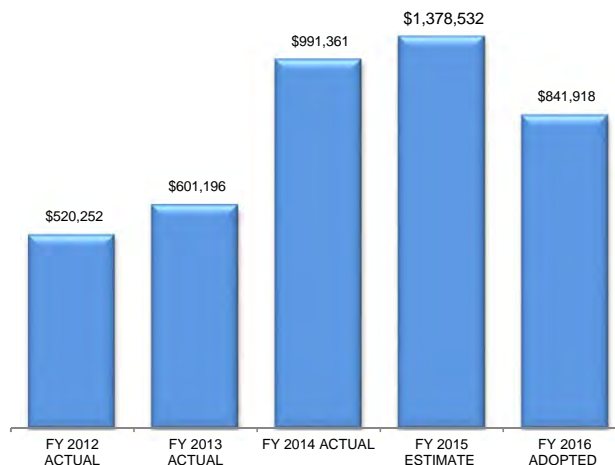
City Council Highlights

This budget proposes \$40,000 funding to complete a Senior Study. Funding has been included for a Police Detective and two Equipment Operator I positions in Streets, to be staffed mid-year, if there are adequate revenues and with Council approval. In addition, this budget includes funding for a 1.8% cost of living increase in January 2016 for all General Fund and dependent funds full time staff, this increase is also dependent on adequate revenues and council approval. City Council added \$50,000 for Marketing/Promotions for FY 2016.

City Council Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Expenditures					
Personnel	\$ 77,923	\$ 87,653	\$ 78,249	\$ 87,569	0%
Contractual Services	242,451	267,191	169,352	127,613	-52%
Materials & Supplies	1,954	1,900	1,950	1,700	-11%
Other	665,978	678,519	678,519	585,036	-14%
Capital	3,055	80,000	126,080	40,000	-50%
Total Expenditures	\$ 991,361	\$ 1,115,263	\$ 1,054,150	\$ 841,918	-25%

City Council Expenditures



City Manager

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

City Manager Staffing Summary

	FY 2013	FY 2014	FY 2015	FY2016
Full Time Positions				
Deputy Assistant City Manager	1	1	1	1
Administrative Secretary	1	1	-	-
Assistant City Manager	1	1	1	1
City Manager	1	1	1	1
Executive Assistant	1	1	2	2
Special Projects Coordinator	1	1	1	1
Total	6	6	6	6
Part Time Employees (Budget)	\$ 17,179	\$ 8,411	\$ -	\$ -

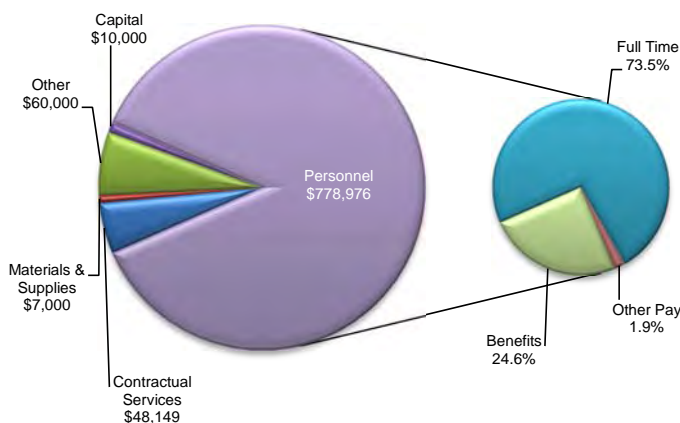
City Manager Highlights

No significant changes for FY 2016.

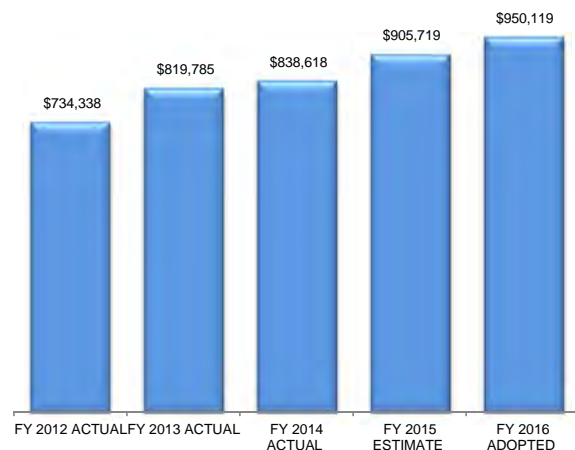
City Manager Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Expenditures					
Personnel	\$ 733,298	\$ 778,976	\$ 825,883	\$ 824,970	6%
Contractual Services	42,137	46,724	46,224	48,149	3%
Materials & Supplies	5,896	4,035	6,212	7,000	73%
Other	55,231	60,000	22,000	60,000	0%
Capital	2,056	10,000	5,400	10,000	0%
Total Expenditures	\$ 838,618	\$ 899,735	\$ 905,719	\$ 950,119	6%

City Manager Budget Summary



City Manager Expenditures



City Attorney

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

City Attorney Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Assistant City Attorney I	2	1	1	1
Assistant City Attorney II	1	2	2	2
City Attorney	1	1	1	1
Deputy City Attorney	1	1	1	1
Legal Secretary	1	1	1	1
Paralegal	1	1	1	1
Total	7	7	7	7
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

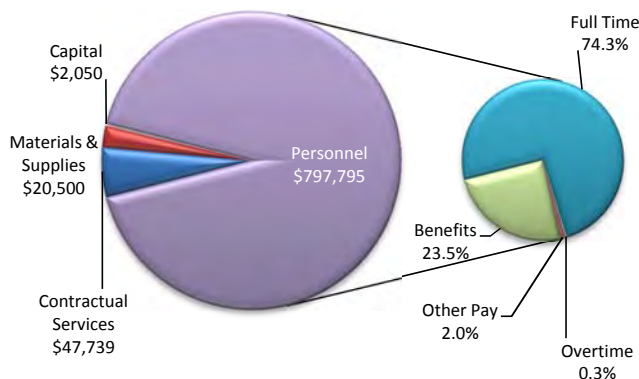
City Attorney Highlights

The City Attorney Office budget is basically a status quo budget from the last fiscal year. The only increases are in areas over which the office has no control, being in the areas of retirement contributions and insurance and bonding costs. The training and travel budget are vital to the office, as the five attorneys in the office are each required to have a minimum of fifteen hours of continuing education every year in order to remain licensed. Out of state training is needed due to the offices functions in municipal and personnel law, and criminal prosecution for which meaningful training is generally not available within the state. In generally takes at least two training seminars a year for each attorney to maintain the minimum continuing education requirement, and training is necessary for the office to properly be able to perform its functions.

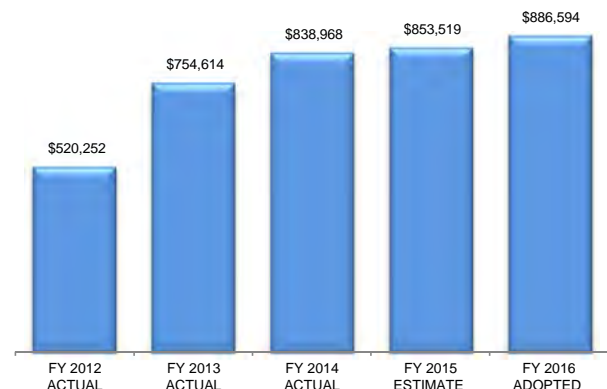
City Attorney Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Expenditures					
Personnel	\$ 763,450	\$ 797,795	\$ 794,253	\$ 816,305	2%
Contractual Services	55,311	45,644	40,266	47,739	5%
Materials & Supplies	19,969	20,500	17,000	20,500	0%
Other	-	-	-	-	0%
Capital	238	2,050	2,000	2,050	0%
Total Expenditures	\$ 838,968	\$ 865,989	\$ 853,519	\$ 886,594	2%

City Attorney Budget Summary



City Attorney Expenditures



Municipal Court

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

Municipal Court Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Administrative Assistant II	-	-	1	1
Court Bailiff	2	2	2	2
Court Clerk	2	2	3	3
Customer Service Representative	2	2	1	1
Municipal Court Manager	1	1	1	1
Assistant Court Manager	1	1	-	-
Court Coordinator	1	1	1	1
Total	9	9	9	9
Part Time Employees (Budget)				
	\$ 101,941	\$ 184,401	\$ 185,673	\$ 185,673

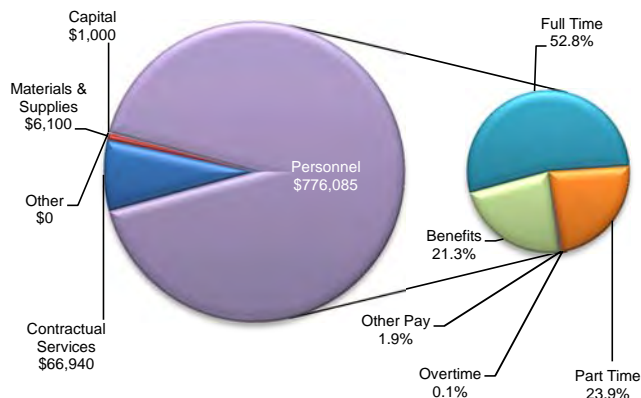
Municipal Court Highlights

The FY 2016 Budget is projected to increase approximately 2% over the FY 2015 Revised Budget. This is due to increases in Personnel and Materials & Supplies. The notable increase to Materials & Supplies is due to replacing robes for the judges and uniforms for the bailiffs. One (1) Customer Service Representative position was replaced with an Administrative II position.

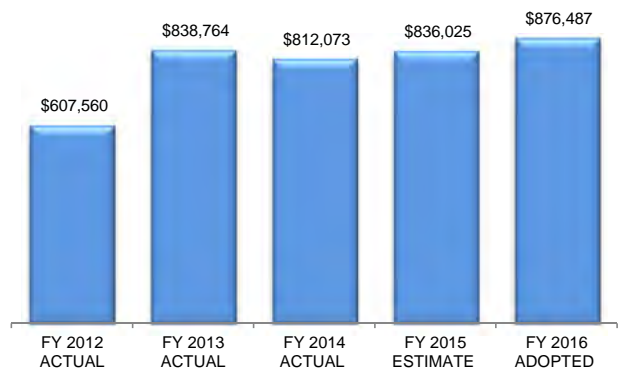
Municipal Court Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Expenditures					
Personnel	\$ 728,451	\$ 776,085	\$ 761,142	\$ 802,447	3%
Contractual Services	74,609	73,274	68,348	66,940	-9%
Materials & Supplies	6,259	4,900	5,435	6,100	24%
Other	227	100	100	-	-100%
Capital	2,527	1,000	1,000	1,000	0%
Total Expenditures	\$ 812,073	\$ 855,359	\$ 836,025	\$ 876,487	2%

Municipal Court Budget Summary



Municipal Court Expenditures



Finance

Function:To maintain the financial health of the City.

Finance Staffing Summary				
	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Accountant	-	1	1	1
Accounting Technician	1	1	-	-
Admin Services Representative	5	4	4	4
Admin Services Specialist	3	3	3	3
Administrative Analyst	1	1	1	1
Administrative Services Director	1	1	-	-
Budget Administrator	-	-	1	1
Customer Services Supervisor II	1	1	1	1
Finance Manager	1	1	1	1
Finance Supervisor II	1	1	1	1
Administrative Support Technician	4	4	3	3
Records Management Technician	1	1	2	2
Payroll Technician	1	1	2	2
Utility Supervisor II	-	-	1	1
Administrative Assistant II	-	-	1	1
Meter Service Worker I	-	-	4	4
Meter Service Worker II	-	-	2	2
Total	20	20	28	28
Part Time Employees (Budget)	\$ 37,454	\$ 43,151	\$ 57,120	\$ 55,084

Finance Highlights

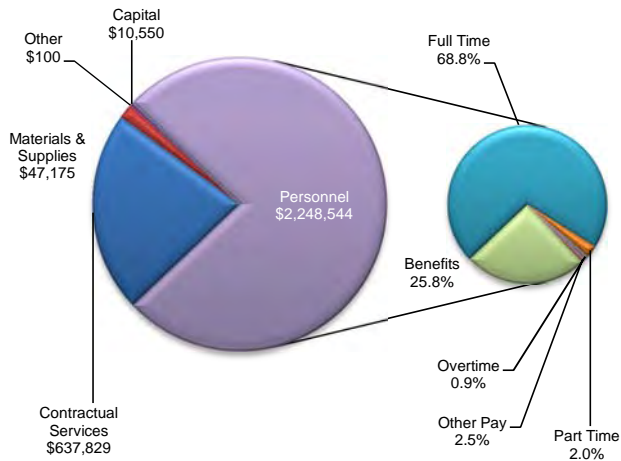
This budget reflects the reduction of one (1) Administrative Service Director, and the addition of the Budget Administrator position. This change will assist in the creation of a citywide capital function. The Administrative Services Director duties were added to those of the Assistant City Manager, two positions were enhanced to assist with this change, the Budget Administrator position within this fund and the Deputy Assistant City Manager position within the City Manager cost center. The large increase in Contractual Services is due to increases experienced in maintenance contracts, insurance & bonds and interdepartmental services.

Finance

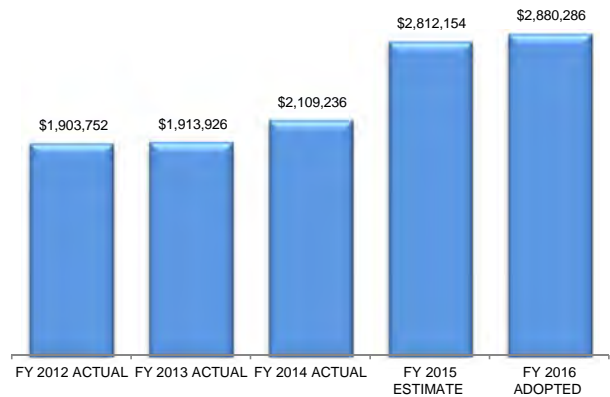
Finance Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Expenditures					
Personnel	\$ 1,591,817	\$ 2,248,544	\$ 2,145,709	\$ 2,184,632	-3%
Contractual Services	489,168	555,122	608,966	637,829	15%
Materials & Supplies	10,339	44,810	40,831	47,175	5%
Other	(318)	100	100	100	0%
Capital	18,230	10,500	16,548	10,550	0%
Total Expenditures	\$ 2,109,236	\$ 2,859,076	\$ 2,812,154	\$ 2,880,286	1%

Finance Budget Summary



Finance Expenditures



Health, Social & Community Services

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

Municipal Band

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

Community Action Partnership

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

FY 2016 agency allocations are funded from the City of Casper General Fund (\$116,166) and the City Optional One % Sales Tax #15 (\$214,740). Community Action Partnership is also requesting funding from Natrona County. FY 2016 agency allocations will be made in July 2015.

The following organizations are funded by the Community Action Partnership:

	FY 2013 Allocation	FY 2014 Allocation	FY 2015 Allocation	FY 2016 Allocation
The ARC of Natrona County	\$ 9,103	\$ 8,600	\$ 9,000	N/A
Big Brothers Big Sisters	5,000	4,300	4,000	N/A
Casper Family Connections	5,000	-	-	N/A
CASA	12,000	11,800	11,300	N/A
Casper Day Care- Child Development	13,597	10,600	10,500	N/A
Central Wyoming Counseling Center	-	N/A	-	N/A
Central Wyoming Rescue Mission	8,000	7,000	7,400	N/A
Community Action Emergency Funding	23,135	N/A		N/A
Food Bank of the Rockies	-	20,000	20,500	N/A
The Good Steward	-	N/A	-	N/A
Healthcare for the Homeless Clinic	23,000	23,000	21,700	N/A
Meals on Wheels	-	9,600	9,700	N/A
Mercer House	25,130	23,800	18,900	N/A
Central Wyoming Senior Services	29,730	26,000	23,400	N/A
Self Help Center	40,000	35,800	29,900	N/A
Life Steps Transitional Housing	110,094	96,200	102,350	N/A
Wyoming Dementia Care	-	-	8,700	N/A
Wyoming Senior Citizens, Inc.	9,200	8,500	8,700	N/A
Youth Crisis Center	15,000	14,000	12,600	N/A
Children's Advocacy Project, Inc.	19,697	17,500	16,800	N/A
Emergency Services	-	24,000	26,000	N/A
TOTAL	\$ 347,686	\$ 340,700	\$ 341,450	\$ -

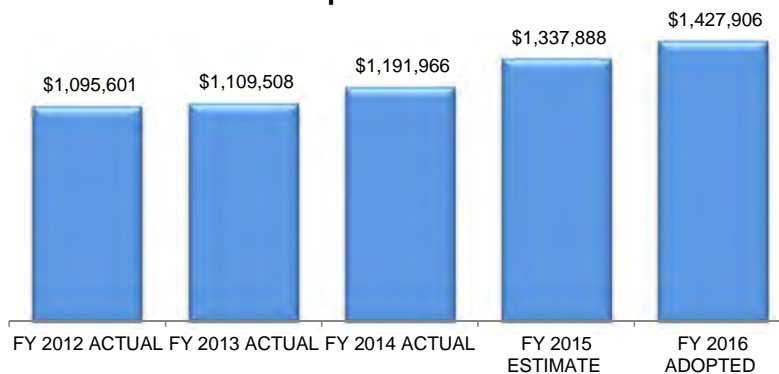
The Community Action Partnership of Natrona County will hold agency meetings for City and County human services funding in July 2015 to determine the FY 2016 recommended allocations.

Health, Social & Community Services

Health, Social & Community Services Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Expenses					
Other Expenses					
Municipal Band (Pass-through)	100,350	110,937	110,937	111,000	0%
Human Services - General	39,867	39,867	39,867	39,867	0%
Human Services - 1% Sales Tax Funded	175,000	175,000	175,000	214,740	23%
Human Services - Admin	76,299	76,299	76,299	76,299	0%
Health Department	600,000	600,000	600,000	600,000	0%
Casper Mtn Fire District	7,500	7,500	7,500	7,500	0%
Chamber of Commerce	31,500	55,500	55,500	45,000	-19%
Community Promotions	-	115,000	115,000	115,000	0%
The Science Zone	25,000	25,000	25,000	25,000	0%
Youth Empowerment Council	21,000	21,000	21,000	25,000	19%
United Way Kickoff Event	2,500	3,500	3,500	3,500	0%
Senior Center	-	-	-	50,000	100%
Youth Crisis Center	70,445	60,000	60,000	60,000	0%
Child Advocacy Project	30,000	35,000	35,000	40,000	14%
Combat Challenge Team- Fire Department	12,505	15,000	13,285	15,000	0%
Total Other Expenses	\$ 1,191,966	\$ 1,339,603	\$ 1,337,888	\$ 1,427,906	7%
Total Expenses	\$ 1,191,966	\$ 1,339,603	\$ 1,337,888	\$ 1,427,906	7%

Health, Social & Community Services Expenditures



Human Resources

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

Human Resources Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Benefit Technician	1	1	1	1
Human Resources Analyst	-	-	-	-
Human Resources Director	1	1	1	1
Human Resources Supervisor II	1	1	1	1
Human Resources Technician	1	1	1	1
Administrative Secretary	1	1	-	-
Administrative Assistant II	-	-	1	1
Secretary II	-	-	-	-
Total	5	5	5	5
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

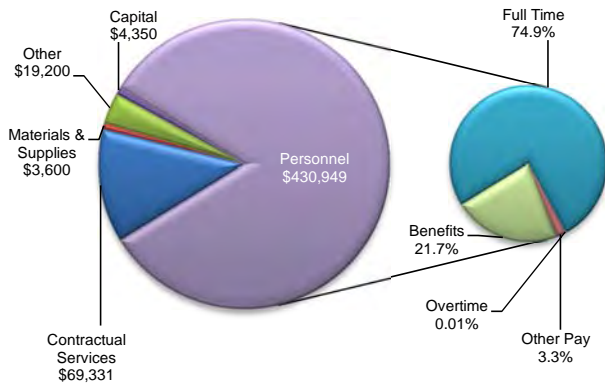
Human Resources Highlights

The slight increase in Human Resources is due to efforts to retain employees. Human Resources plans to provide additional training this year as well as implement a new Onboarding program. Both of these initiatives demonstrate that the City of Casper finds value in training employees within their first year of employment and beyond.

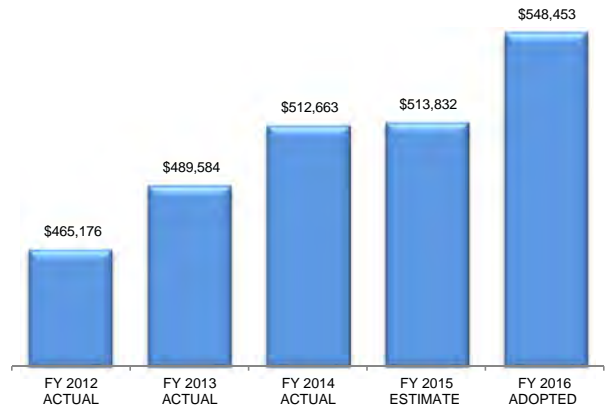
Human Resources Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Expenditures					
Personnel	\$ 441,304	\$ 430,949	\$ 428,609	\$ 451,972	5%
Contractual Services	51,526	58,073	58,073	69,331	19%
Materials & Supplies	3,126	3,600	3,600	3,600	0%
Other	13,168	19,200	19,200	19,200	0%
Capital	3,539	4,350	4,350	4,350	0%
Total Expenditures	\$ 512,663	\$ 516,172	\$ 513,832	\$ 548,453	6%

Human Resources Budget Summary



Human Resources Expenditures



Planning

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

Planning Staffing Summary

Full Time Positions

	FY 2013	FY 2014	FY 2015	FY 2016
Administrative Secretary	1	1	-	-
Administrative Assistant II	-	-	1	1
Associate Planner	1	1	-	-
City Planner	-	-	1	1
Planner I	-	-	1	1
Community Development Director	1	1	1	1
Planning Technician	1	1	-	-
Special Projects Coordinator	-	1	-	-
Urban Renewal Planner	1	1	1	1
Total	5	6	5	5

Part Time Employees (Budget)

	\$ 5,846	\$ 6,720	\$ -	\$ -
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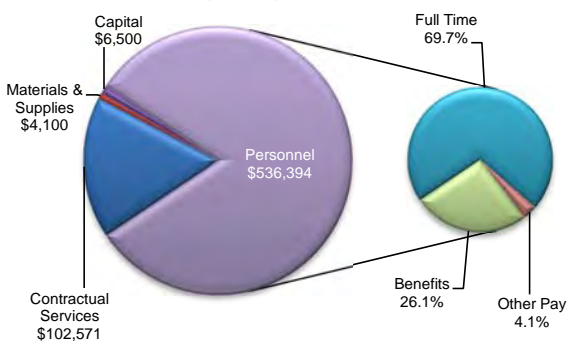
Planning Highlights

FY 2016 changes include the incorporation of the Urban Renewal Division Cost Center into the Planning Division budget. The Urban Renewal Manager position is being reclassified at a lower pay grade, and will become an Urban Development Specialist position (currently unfilled). Travel and training has been cut in recent years, and the FY 2016 budget proposes to increase it approximately 163%, to pre-cut levels, in order to pay for items such as tuition reimbursement, training for staff and Planning and Zoning Commissioners, monthly Planning and Zoning Commissioner training luncheons, and quarterly developer forums. The FY 2016 Planning Division budget is expected to result in an approximate 4% reduction in total expenditures as compared to FY 2015.

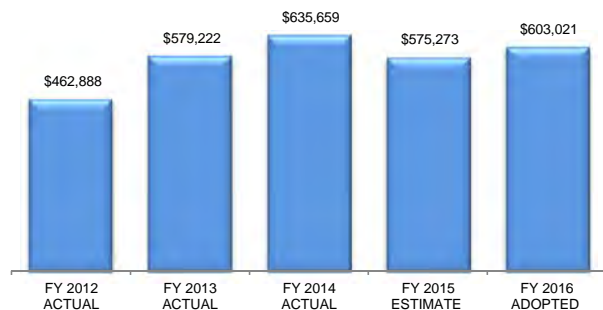
Planning Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Expenditures					
Personnel	\$ 559,849	\$ 536,394	\$ 483,571	\$ 489,850	-9%
Contractual Services	68,418	86,386	84,102	102,571	19%
Materials & Supplies	2,903	3,819	4,100	4,100	7%
Other	-	-	-	-	0%
Capital	4,489	3,500	3,500	6,500	86%
Total Expenditures	\$ 635,659	\$ 630,099	\$ 575,273	\$ 603,021	-4%

Planning Budget Summary



Planning Expenditures



Code Enforcement

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

Code Enforcement Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Administrative Support Tech	1	1	1	1
Building Code Enforcement Manager	1	1	1	1
Building Inspector II	6	6	6	6
Code Enforcement Inspector	2	3	3	3
Code Enforcement Supervisor II	1	1	1	1
Permit Technician	-	-	1	1
Secretary II	1	1	-	-
Total	12	13	13	13
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

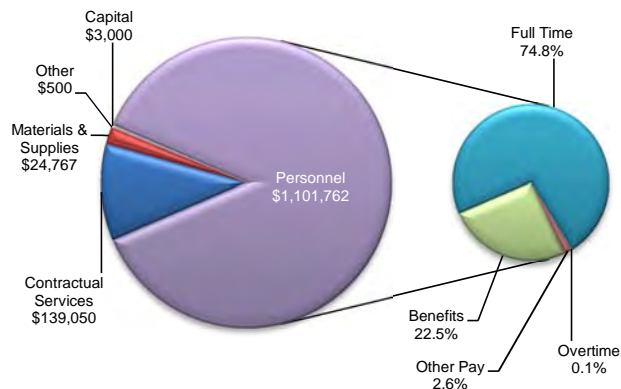
Code Enforcement Highlights

Revenue projections for the upcoming Fiscal Year 2016 indicate some slowdown in construction activity from FY 2015 levels. New residential construction has been slowing because of the lower energy prices, and the school construction activity has already been permitted. A 30% decrease in building permit revenues is forecasted. A new Expense line item has been added this year for the purchase of uniforms for the Code Enforcement officers (\$1,500). The Training line item, which was previously reduced two years ago, has seen a slight increase to accommodate required training of new staff members. Even with these expenses, the bottom line expenses remain at only 3% over the previous year.

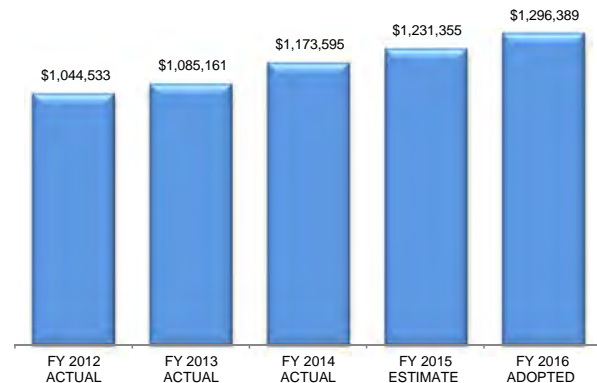
Code Enforcement Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Expenditures					
Personnel	\$ 1,041,460	\$ 1,101,762	\$ 1,081,090	\$ 1,129,072	2%
Contractual Services	108,461	136,498	123,498	139,050	2%
Materials & Supplies	21,648	18,283	23,267	24,767	35%
Other	-	500	500	500	0%
Capital	2,026	3,000	3,000	3,000	0%
Total Expenditures	\$ 1,173,595	\$ 1,260,043	\$ 1,231,355	\$ 1,296,389	3%

Code Enforcement Budget Summary



Code Enforcement Expenditures



Police

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

Police Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Sworn				
Police Chief	1	1	1	1
Police Captain	1	1	2	2
Police Lieutenant	4	4	4	4
Police Sergeant	8	12	12	12
Police Officer	80	76	77	81 *
Police Officer Authorized Overhire	-	-	-	-
Total Sworn	94	94	96	100
Non-Sworn				
Administrative Assistant I	1	1	1	1
Community Services Coordinator	-	-	1	1
Community Services Officer	4	4	4	4
Crime Analysis Technician	-	-	1	1
Lead Police Records Clerk	1	-	-	1 *
Police Administrative Technician	-	1	1	1
Police Records Clerks	3	4	4	3
Police Records Supervisor	1	-	-	-
Police Services & Technologies Manager	-	-	-	1 *
Property Evidence Technician I	2	2	2	1
Property Evidence Technician II	-	-	-	1
Administrative Support Tech	1	1	1	1
Administrative Assistant II	1	1	1	1
Victim Services Specialist	1	1	1	1
Total Non-Sworn	15	15	17	18
Total	109	109	113	118

*Proposed FY 2016 additional positions - 4 Patrol, 1 Police Services & Technologies Mgr, Reclass 1 Records Clerk to Lead Records Clerk

Part Time Employees (Budget)	\$	43,557	\$	51,305	\$	35,333	\$	19,042
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Police

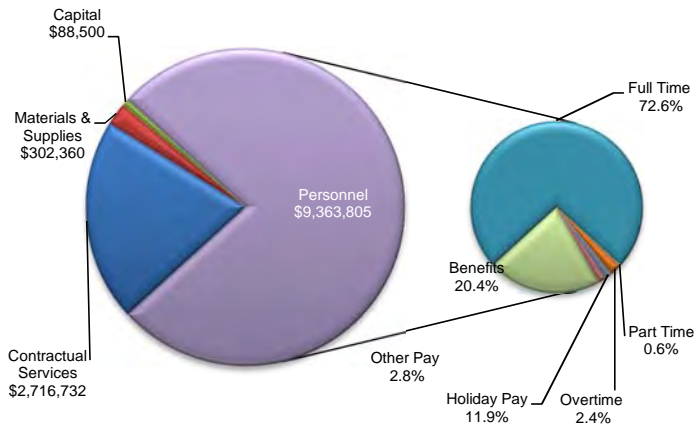
Police Highlights

Police budget includes four (4) additional Police Officers and one (1) Detective (to be staffed in Jan 2016, if approved) as part of a comprehensive departmental force structure needs assessment and strategy to better position the department to meet the growing community needs. This budget also includes reclassing one Records Clerk position to a Lead Records Clerk and a Police Services & Technologies (1/2 of the cost to be paid by PSCC). The expense for the additional Detective position has been included as a single line item within the Council budget, but will be allocated to this cost center if approved.

Police Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Expenditures					
Personnel	\$ 9,217,790	\$ 9,363,805	\$ 9,142,156	\$ 10,093,481	8%
Contractual Services	2,686,190	2,721,369	2,726,636	2,716,732	0%
Materials & Supplies	390,780	353,406	349,750	302,360	-14%
Capital	20,102	50,000	50,000	88,500	77%
Total Expenditures	\$ 12,314,862	\$ 12,488,580	\$ 12,268,542	\$ 13,201,073	6%

Police Budget Summary



Police Expenditures



Fire-EMS

Function: To consistently improve the health and safety of the community with skill and compassion.

Fire Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Sworn				
Fire Chief	1	1	1	1
Fire Division Chief	3	3	3	3
Battalion Chief	3	3	3	3
Fire Captain	15	15	15	15
Fire Engineer	21	21	21	21
Community Risk Reduction Officer I	5	7	2	-
Community Risk Reduction Officer II	1	-	5	7
Firefighter	27	21	25	23
Firefighter Trainee	-	6	2	4
Total Sworn	76	77	77	77
Non-Sworn				
Administrative Secretary	1	1	-	-
Administrative Assistant II	-	-	1	1
GIS Analyst/Records Specialist	1	1	1	1
Total Non-Sworn	2	2	2	2
Total	78	79	79	79
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

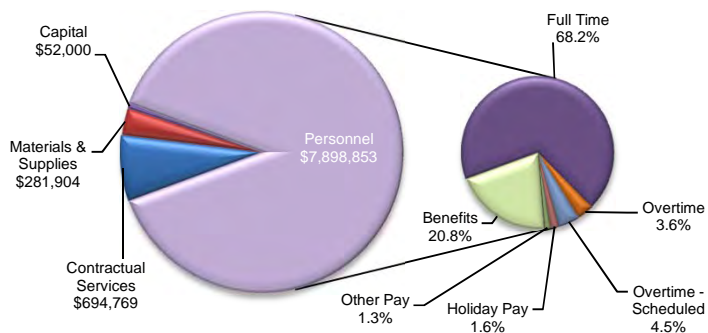
Fire-EMS Highlights

This budget includes the slight increase in Telecommunication Services as operators raise rates to cover network expansion cost and inflation. Travel and Training budgets were increased to reflect changes in Human Resources policy. Custodial Supplies increased slightly to reflect new larger fire stations placed into service.

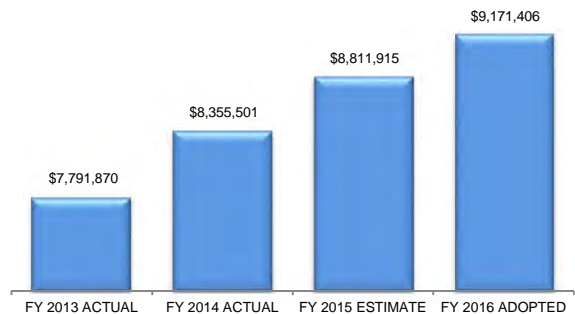
Fire Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Expenditures					
Personnel	\$ 7,841,040	\$ 7,745,309	\$ 7,849,754	\$ 8,142,733	5%
Contractual Services	627,896	634,661	640,757	694,769	9%
Materials & Supplies	274,662	279,404	269,404	281,904	1%
Other	-	-	-	-	0%
Capital	22,953	52,000	52,000	52,000	0%
Total Expenditures	\$ 8,766,551	\$ 8,711,374	\$ 8,811,915	\$ 9,171,406	5%

Fire Budget Summary



Fire Expenditures



Engineering

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

Engineering Staffing Summary

Full Time Positions

	FY 2013	FY 2014	FY 2015	FY 2016
Administrative Analyst	1	1	-	-
Administrative Secretary	1	1	-	-
Administrative Services Tech	-	-	1	1
Administrative Assistant II	-	-	1	1
Associate Engineer	3	3	3	3
City Engineer	1	1	1	1
City Surveyor	1	1	1	1
Engineering Technician I	2	2	1	1
Engineering Technician II	2	2	2	2
Public Services Director	1	1	1	1
Asst Public Services Director	-	-	1	1
Secretary II	1	1	-	-
Infrastructure Inspector	1	1	-	-
Total	14	14	12	12

Part Time Employees (Budget)

\$	-	\$	-	\$	-	\$	-
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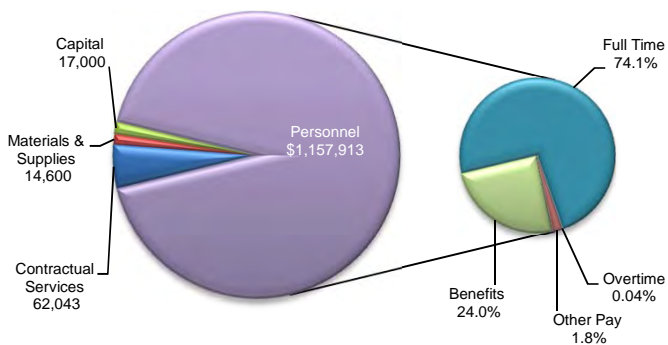
Engineering Highlights

Engineering is purchasing Adobe Acrobat Reader Pro for staff because as of January 1, 2015 the engineering division has implemented a digital bidding process eliminating the need to produce 100's of paper copies of plans and specifications reducing our paper consumption significantly. This transition has also allowed us to cut our budget for contracting out reproduction with a local printing company.

Engineering Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Expenditures					
Personnel	\$ 1,039,873	\$ 1,157,913	\$ 985,941	\$ 1,157,627	0%
Contractual Services	75,845	50,122	50,557	62,043	24%
Materials & Supplies	12,194	12,400	12,100	14,600	18%
Capital	11,153	11,000	14,100	17,000	55%
Total Expenditures	\$ 1,139,065	\$ 1,231,435	\$ 1,062,698	\$ 1,251,270	2%

Engineering Budget Summary



Engineering Expenditures



Streets

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

Streets Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Streets Program				
Streets & Traffic Manager	1	1	1	1
Street Supervisor II	2	3	3	4 *
Secretary II	-	1	-	-
Equipment Operator I	11	12	12	12
Equipment Operator II	13	12	12	12
Division Crew Chief	1	-	-	-
Lead Signal Tech	-	-	1	-
Signal Tech	-	-	2	2
Total	28	29	31	31

*Lead Signal Tech reclassified to Supervisor II position

Part Time Employees (Budget)	\$	-	\$	-	\$	-	\$	-
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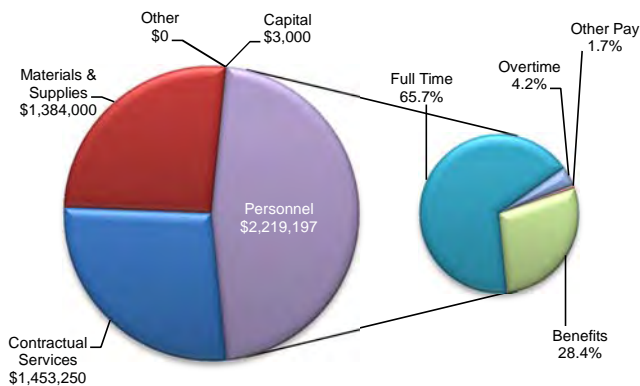
Streets Highlights

The Streets cost center has now been fully combined with the Traffic cost center, which should simplify future budgeting and budget management. Certain Traffic expenditures, such as electricity and signal supplies, will continue to be tracked separately as a program within the cost center. The electricity line item, which is primarily used to pay for streetlights, will continue to be the cost center's largest single expense. The next largest non-personnel line item, ice control supplies, will stay unchanged at \$500,000 per year. The asphalt budget will decline slightly, and the concrete budget will remain unchanged. An additional two (2) Equip Operator I positions have been requested (not included in this budget) to be filled in January 2016 providing there is a demonstrated need once this cost center is operating fully staffed, if approved.

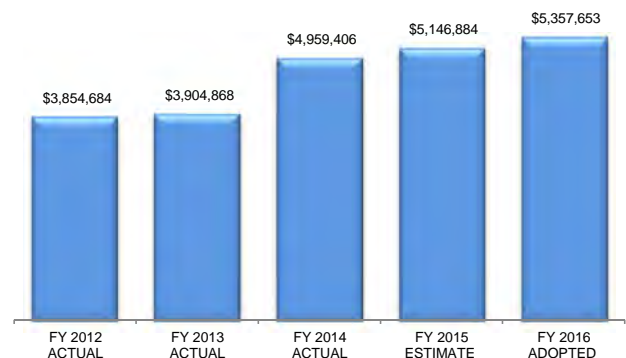
Streets Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Expenditures					
Personnel	\$ 2,323,637	\$ 2,529,227	\$ 2,282,745	\$ 2,517,403	0%
Contractual Services	1,389,703	1,472,691	1,459,754	1,453,250	-1%
Materials & Supplies	1,243,869	1,449,924	1,348,785	1,384,000	-5%
Other	2,030	42,500	40,000	-	-100%
Capital	167	18,125	15,600	3,000	-83%
Total Expenditures	\$ 4,959,406	\$ 5,512,467	\$ 5,146,884	\$ 5,357,653	-3%

Streets Budget Summary



Streets Expenditures



Cemetery

Function: To provide internment services at Highland Park Cemetery.

Cemetery Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Cemetery Supervisor II	1	1	1	1
Equipment Operator I	2	2	2	2
Total	3	3	3	3
Part Time Employees (Budget)	\$ 31,695	\$ 51,992	\$ 42,000	\$ 53,671

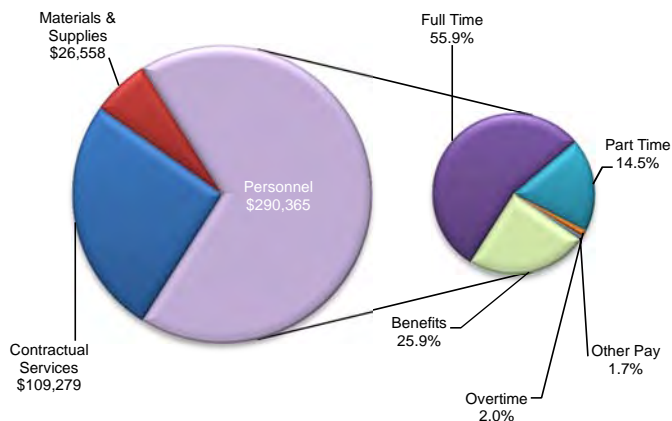
Cemetery Highlights

The Cemetery cost center will see minimal changes this year. A rate increase which was passed earlier this year should cause a slight enhancement of revenues. The water budget was increased slightly, and Light Equipment funding has been set aside to pay for a replacement fuel tank and a cremation auger.

Cemetery Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Expenditures					
Personnel	\$ 282,195	\$ 290,365	\$ 274,735	\$ 287,089	-1%
Contractual Services	128,810	116,575	109,279	132,618	14%
Materials & Supplies	24,281	25,000	26,558	27,000	8%
Capital	20,749	-	-	3,450	100%
Total Expenditures	\$ 456,035	\$ 431,940	\$ 410,572	\$ 450,157	4%

Cemetery Budget Summary



Cemetery Expenditures



Fort Caspar Museum

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

Fort Caspar Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Museum Supervisor II	1	1	1	1
Museum Curator	2	2	2	2
Administrative Assistant II	1	1	1	1
Total	4	4	4	4
Part Time Employees (Budget)	\$ 12,509	\$ 13,801	\$ 15,786	\$ 18,379

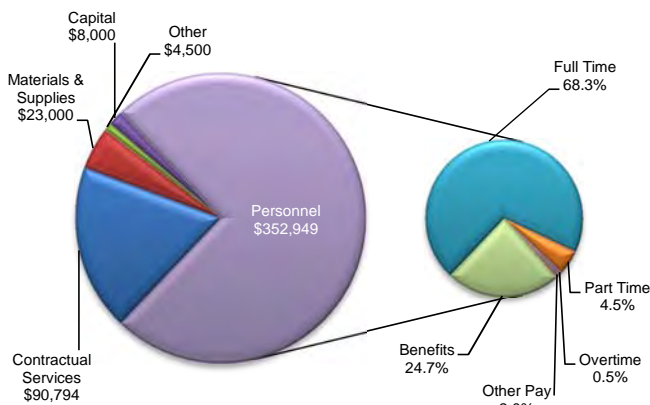
Fort Caspar Museum Highlights

An old fort building Telegraph Office was refurbished and is now open and ready for public viewing. FCM staff is planning the 150th Anniversary Celebration of Fort Caspar on July 24-26, 2015 with educational programs, exhibits, and reenactments. The Continued expansion of museum programming to include: New Traveling Exhibits, Discover Programs, Freemont's Friends Weekends, Quarterly Fort Caspar Museum Association Educational Luncheons, and Summer Lecture Series events. This budget includes \$8,000 for Capital, this is to replace computers and monitors that have reach or surpassed their useful life.

Fort Caspar Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Expenditures					
Personnel	\$ 327,039	\$ 352,949	\$ 351,724	\$ 363,388	3%
Contractual Services	81,157	92,253	84,913	90,794	-2%
Materials & Supplies	18,245	23,000	22,250	23,000	0%
Other	4,660	4,500	5,000	4,500	0%
Capital	15,334	350	350	8,000	2186%
Total Expenditures	\$ 446,435	\$ 473,052	\$ 464,237	\$ 489,682	4%

Fort Caspar Budget Summary



Fort Caspar Expenditures



Parks

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

Parks Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Parks Manager	1	1	1	1
Parks Supervisor II	2	3	3	3
Parks Crew Leader	2	2	1	1
Municipal Worker I	-	-	1	1
Municipal Worker II	8	8	8	9
Municipal Worker III	-	-	3	3
Grounds Technician	1	1	-	-
Equipment Operator II	1	1	1	1
Administrative Assistant II	1	1	1	1
Community Service Coordinator	-	-	-	1 *
Construction Maint Worker I	1	1	1	-
Parks and Recreation Technician	2	2	-	-
Special Projects Coordinator	1	-	-	-
Parks & Recreation Worker	-	2	2	2
Total	20	22	22	23

*Community Service Coordinator position transferred from Refuse Collection

Part Time Employees (Budget)	\$ 89,644	\$ 128,841	\$ 100,436	\$ 124,108
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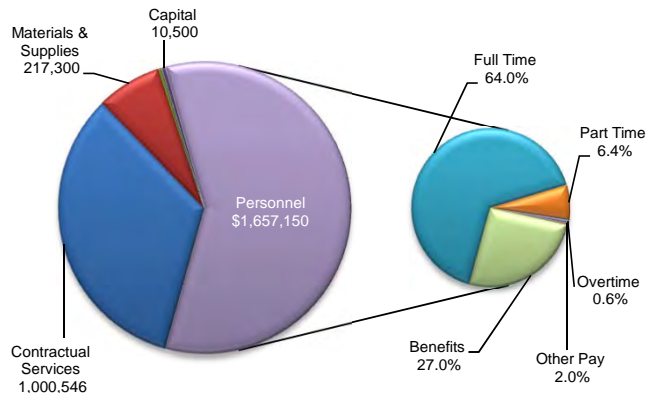
Parks Highlights

Water expenditures are expected to decline as the Casper Soccer Fields and the Field of Dreams baseball fields are connected to the new raw water irrigation system. Last year's budget paid for all fertilization out of the Weed and Pest Cost Center, along with the lion's share of seasonal salaries, but this year's budget will move those expenses back to the Parks cost center. The Community Service Coordinator has been transferred from Refuse Collection to Parks, 45% of the funding for this position will be transferred in from the Refuse Collection Fund and 45% from Sewer Fund via Admin Fees paid to the General Fund.

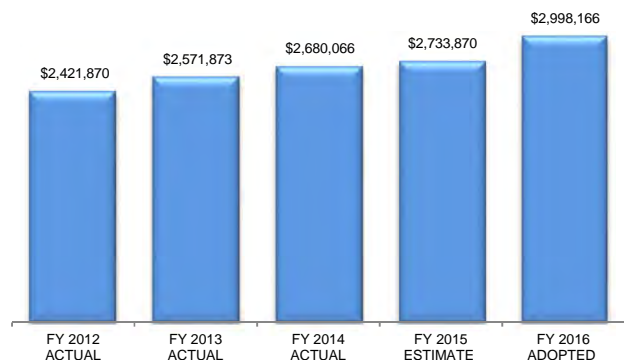
Parks Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Expenditures					
Personnel	\$ 1,523,591	\$ 1,657,150	\$ 1,550,099	\$ 1,758,720	6%
Contractual Services	908,639	990,739	1,028,069	1,000,546	1%
Materials & Supplies	247,836	141,400	154,245	217,300	54%
Other	-	-	-	11,100	100%
Capital	-	1,400	1,457	10,500	650%
Total Expenditures	\$ 2,680,066	\$ 2,790,689	\$ 2,733,870	\$ 2,998,166	7%

Parks Budget Summary



Parks Expenditures



Transfers Out

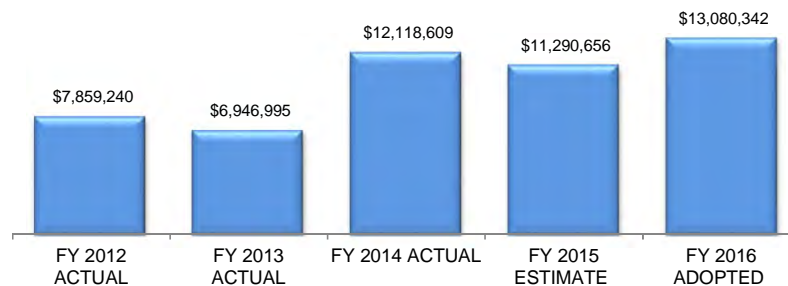
Transfers Out Highlights

Included in transfers out is a transfer to the Perpetual Care Fund needed to supplement the interest earnings of the Operations Account. To simplify the transfer schedule, all operations funded by Perpetual Care interest earnings are now shown in that fund. Included in the FY 2016 Adopted Budget is a One-Time Transfer to Transit Services for the city match for the purchase of new buses. Overall operational funding from the General Fund to outside funds is has increased for FY 2016 by 16%. A One Time Transfer for the Property & Liability Fund is included in FY 2016 to prefund Worker's Compensation and build up reserves in this fund.

General Fund Transfers Out Budget					
	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Expenses					
Transfers Out					
Transfers For One-Time Expenses					
Capital Projects	\$ 3,917,700	\$ 3,736,483	\$ 3,720,677	\$ 3,786,895	1%
Enterprise Funds	1,501,277	1,501,277	1,501,277	1,501,277	0%
Transit Services	-	-	-	116,775	100%
Capital Equipment	-	-	-	1,313,300	100%
Refuse - River Revival	230,372	-	-	-	0%
Transfers for One-Time Expenses	\$ 5,649,349	\$ 5,237,760	\$ 5,221,954	\$ 6,718,247	28%
Transfers for Operations					
Ongoing					
Hogadon	\$ 457,040	\$ 371,408	\$ 368,095	\$ 442,975	19%
Community Development Block Grant	-	11,385	11,385	10,000	-12%
Transit Services	293,409	239,576	239,576	381,227	59%
Metropolitan Planning Organization	84,287	66,317	66,316	60,884	-8%
Information Technology & GIS	646,596	573,333	583,605	656,274	14%
Perpetual Care**	2,315,052	2,182,336	2,499,809	2,558,481	17%
Metro Animal Control	686,420	759,030	759,030	779,748	3%
PSCC	872,845	882,709	882,709	1,009,505	14%
Transfers for Operations - Ongoing	\$ 5,355,649	\$ 5,086,094	\$ 5,410,525	\$ 5,899,094	16%
One-Time					
Aquatics	\$ -	\$ 46,575	\$ 46,575	\$ -	-100%
Central Garage	9,922	14,052	14,052	25,621	82%
Property & Liability Fund	1,101,898	596,377	596,377	435,096	-27%
Health Insurance Fund	1,791	1,173	1,173	2,284	95%
Transfers for Operations - One-Time	\$ 1,113,611	\$ 658,177	\$ 658,177	\$ 463,001	-30%
Total Transfers Out	\$ 12,118,609	\$ 10,982,031	\$ 11,290,656	\$ 13,080,342	19%
Total Expenses	\$ 12,118,609	\$ 10,982,031	\$ 11,290,656	\$ 13,080,342	19%

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

General Fund Transfers Out Expenditures





Capital Funds

Capital Projects

Capital Equipment

One Cent #13 Sales Tax

One Cent #14 Sales Tax



Capital Funds Summary

Budget Summary by Category

Capital Funds Summary by Category

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Taxes	\$ 19,105,708	\$ 18,050,000	\$ 19,655,271	\$ 17,000,004	-6%
Miscellaneous	1,800,029	2,475,850	2,518,941	85,029	-97%
Transfer In	16,350,852	33,088,383	34,239,785	29,321,053	-11%
Grants	1,537,276	7,229,009	7,229,009	-	-100%
Total Revenues	\$ 38,793,865	\$ 60,843,242	\$ 63,643,006	\$ 46,406,086	-24%
Expenditures					
Contractual Services	\$ 1,549,279	\$ 744,500	\$ 754,641	\$ 2,279,970	206%
Capital	17,648,659	53,845,446	53,529,640	29,333,332	-46%
Transfers Out	14,833,890	22,154,868	32,474,776	28,685,598	29%
Total Expenditures	\$ 34,031,828	\$ 76,744,814	\$ 86,759,057	\$ 60,298,900	-21%
Net All Capital Funds	\$ 4,762,037	\$ (15,901,572)	\$ (23,116,051)	\$ (13,892,814)	13%

Capital Funds Summary

Budget Summary by Fund

	Capital Funds Summary by Fund				
	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Capital Projects Fund					
Revenues	\$ 17,432,355	\$ 32,643,742	\$ 33,915,844	\$ 26,474,532	-19%
Expenditures	14,927,785	50,365,539	50,081,733	26,459,532	-47%
Net	2,504,570	(17,721,797)	(16,165,889)	15,000	100%
Capital Equipment Fund					
Revenues	2,127,052	1,105,000	984,300	2,889,300	161%
Expenditures	2,732,363	3,489,407	3,489,407	2,883,800	-17%
Net	(605,311)	(2,384,407)	(2,505,107)	5,500	100%
One Cent #13 Sales Tax Fund					
Revenues	26,905	12,500	21,450	1,000	-92%
Expenditures	4,653,780	687,368	1,775,926	100	-100%
Net	(4,626,875)	(674,868)	(1,754,476)	900	100%
One Cent #14 Sales Tax Fund					
Revenues	19,172,274	12,632,000	14,047,244	31,250	-100%
Expenditures	11,682,620	16,752,500	25,961,991	14,957,358	-11%
Net	7,489,654	(4,120,500)	(11,914,747)	(14,926,108)	262%
One Cent #15 Sales Tax Fund					
Revenues	-	5,450,000	5,674,168	17,010,004	212%
Expenditures	-	5,450,000	5,450,000	15,998,110	194%
Net	-	-	224,168	1,011,894	100%
Opportunities Fund					
Revenues	-	9,000,000	9,000,000	-	-100%
Expenditures	-	-	-	-	0%
Net	-	9,000,000	9,000,000	-	-100%
Revenues- All Capital Funds	38,793,865	60,843,242	63,643,006	46,406,086	-24%
Expenditures- All Capital Funds	34,031,828	76,744,814	86,759,057	60,298,900	-21%
Net All Capital Funds	\$ 4,762,037	\$ (24,901,572)	\$ (23,116,051)	\$ (13,892,814)	44%

Capital Projects Fund

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

Capital Projects Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Miscellaneous	\$ 1,670,506	\$ 2,426,350	\$ 2,426,350	\$ 35,279	-99%
Transfer In	14,224,572	22,988,383	24,260,485	26,439,253	15%
Grants	1,537,277	7,229,009	7,229,009	-	-100%
Total Revenues	\$ 17,432,355	\$ 32,643,742	\$ 33,915,844	\$ 26,474,532	-19%
Expenditures					
Contractual Services	\$ 7,722	\$ 8,000	\$ 8,000	\$ 8,000	0%
Capital	14,884,783	50,357,539	50,041,733	26,451,532	-47%
Transfers Out	35,280	-	32,000	-	0%
Total Expenditures	\$ 14,927,785	\$ 50,365,539	\$ 50,081,733	\$ 26,459,532	-47%
Net Capital Projects Fund	\$ 2,504,570	\$ (17,721,797)	\$ (16,165,889)	\$ 15,000	100%

Actual Reserves on June 30, 2014 \$ 10,587,617

Projected Reserves on June 30, 2015 \$ 128,128 *

Projected Reserves on June 30, 2016 \$ 143,128 *

* Does not include the \$5.096 million Convention Center lease advance to be repaid to the City

FY 2016 Capital Projects

Capital Projects for FY 2016

Project Name	Priority	Operating Area	Funding Source	Funding
		Casper Events		
CEC Chiller Replacement	0	Center	1% #15	1,000,000
Replace Ice Making System	0	Casper Ice Arena	1% #15	200,000
		City Manager's		
Parking Lot Improvements	0	Office	1% #15	200,000
Recreation Ctr. Ice Arena Parking Lot Improvement	0	Casper Recreation Center	1% #15	300,000
Fire Station #6 Replacement (Paradise Valley)	0	Fire	1% #15	3,750,000
Automated Pedestrian Counters	0	Parks	1% #15	20,000
Miscellaneous Park Improvements	0	Parks	1% #15	50,000
Playground and Fall Material Replacement	0	Parks	1% #15	75,000
Washington Park Bleachers	0	Parks	1% #15	125,000
Pathway Improvements	0	Parks	1% #15	280,000
Golf Course Detention Ponds Formalizing	0	Storm Water	1% #15	25,000
2016 Miscellaneous Storm Sewer Improvements	0	Storm Water	1% #15	61,000
Lower Eastdale Creek Channel Improvements	0	Storm Water	1% #15	414,000
15th & Elm Street Improvements	0	Streets	1% #15	2,102,000
Miscellaneous Arterial and Collectors	0	Streets	1% #15	280,000
Pavement Maintenance Program	0	Streets	1% #15	300,000
Miscellaneous Residential Streets	0	Streets	1% #15	518,000
		City Manager's	Unallocated	
Platte River Revival Project	0	Office	1% #14	1,500,000
		Casper Events	Unallocated	
Equipment Storage Building	0	Center	1% #14	375,000
			Unallocated	
New Hogadon Lodge	0	Hogadon	1% #14	6,000,000
		City Manager's	Unallocated	
DDA - Downtown Plaza	0	Office	1% #14	3,000,000
		City Manager's	Unallocated	
YMCA	0	Office	1% #14	1,927,000
		City Manager's	Unallocated	
Casper Mountain Trails Project	0	Office	1% #14	150,358
Lake Mackensie Pathway	0	Parks	One-Time	800,000
		Buildings & Structures	One-Time	10,000
ADA Compliance- On Going	1			
Parking/Roadway Lighting & Wiring	1	Casper Events	One-Time	500,000
Replacement	1	Center	One-Time	
Video Surveillance for Recreation Division		Casper Rec		
Facilities	1	Center	One-Time	85,000
Washington Park Bleachers	1	Parks	One-Time	315,000

FY 2016 Capital Projects

Capital Projects for FY 2016 cont.

Playground and Fall Material Replacement	1	Parks	One-Time	50,000
Misc Safety Improvements- On Going	1	Risk Management	One-Time	50,000
Miscellaneous Building Repairs	2	Buildings & Structures	General Fund (GF) Reserves	100,000
Leased Facilities Capital Improvements	2	Buildings & Structures	GF Reserves	50,000
CEC Generator	2	City Manager's Office	One-Time	649,750
Hall of Justice-/Detention Center Ongoing Maintenance	2	City Manager's Office	One-Time	100,000
Laserfiche Version Upgrade	2	Finance	GF Reserves	30,000
Non-Slip Flooring at Aquatic Facilities	2	Aquatics	GF Reserves	32,424
Exterior Cement Repair near Aquatic Center	2	Aquatics	One-Time	2,188
Exterior Cement Repair near Aquatic Center	2	Aquatics	GF Reserves	2,812
Marion Kreiner Pool Improvements	2	Aquatics	GF Reserves	28,500
CEC Concession Stands Upgrade	2	Casper Events Center	GF Reserves	130,000
CEC Cooler Compressor Replacements	2	Casper Events Center	One-Time	7,500
Concourse Lighting Update & Power Transfer Switches	2	Casper Events Center	One-Time	57,000
Ice Arena Rubber Floor Scrubber	2	Casper Ice Arena	GF Reserves	5,500
Recreation Center Lighting Equipment	2	Casper Recreation Center	GF Reserves	28,000
Additional Water Source Study	2	Hogadon	GF Reserves	75,000
Pathway Improvements	2	Parks	GF Reserves	118,000
Traffic Control Detectors	2	Streets	One-Time	196,500
Paradise Valley Pool Improvements	3*	Aquatics	GF Reserves	16,000
Financial Software Upgrade	3*	Finance	GF Reserves	200,000
Cart Path Improvements	3*	Municipal Golf	GF Reserves	30,000
Hiking and Biking Trails	3*	Hogadon	GF Reserves	10,000
Snowboard Park Features	3*	Hogadon	GF Reserves	10,000
Hogadon Signage	3*	Hogadon	GF Reserves	5,000
GeoSMART Analytics Module	3*	Information Technology	Contributions	12,279
GeoSMART Analytics Module	3*	Information Technology	GF Reserves	17,721
Hall of Justice 1st Floor Remodel	3*	Police	GF Reserves	75,000
Total Expenditures in Capital Projects Fund \$				26,451,532

*Proposed to be Specifically Approved by Council at Mid-Year if General Fund Revenues are Adequate (Total \$376,000)

Priority Description

0 = Scheduled Project (Funding Source Previously Established)

1 = Critical: Project is necessary to meet safety and or regulatory mandates. Complete system/service failure would result if not completed (Project/Item and Funding Source is Being Recommended)

2 = Very Important: Project must be completed for safety reasons, or regulations requiring it are imminent, or complete system failure is imminent (Project/Item and Funding Source is Being Recommended)

3 = Important: Project will improve services for the citizens, make the operations more efficient and/or financially stable (Project/Item and Funding Source is Being Recommended)

4 = Less Important: These projects will need to be done but currently are not as important as other requests

5 = Future Consideration: Want to keep this in the plan to happen eventually when "ripe" and when funding is secure

Capital Equipment Fund

Capital Equipment Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Miscellaneous	\$ 36,052	\$ 5,000	\$ 5,000	\$ 7,500	50%
Transfer In	2,091,000	1,100,000	979,300	2,881,800	162%
Total Revenues	\$ 2,127,052	\$ 1,105,000	\$ 984,300	\$ 2,889,300	161%
Expenditures					
Contractual Services	\$ 3,767	\$ 1,500	\$ 1,500	\$ 2,000	33%
Capital	2,728,596	3,487,907	3,487,907	2,881,800	-17%
Transfers Out	-	-	-	-	0%
Total Expenditures	\$ 2,732,363	\$ 3,489,407	\$ 3,489,407	\$ 2,883,800	-17%
Net Capital Equipment Fund	\$ (605,311)	\$ (2,384,407)	\$ (2,505,107)	\$ 5,500	100%
Actual Reserves on June 30, 2014				\$ 4,370,957	
Projected Reserves on June 30, 2015				\$ 1,865,850	
Projected Reserves on June 30, 2016				\$ 1,871,350	

Capital Equipment Fund

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

Capital Equipment for FY 2016

Equipment	Priority	Operating Area	Funding Source	Funding Amount
Mobile Data Forensic Tool	0	Police	1% #15	\$ 9,000
iPads for Detectives	0	Police	1% #15	15,000
Spillman Insight and Pin Mapping	0	Police	1% #15	24,800
Portable Radio Replacement	0	Police/Fire	1% #15	51,200
Technology & Enterprise Search Integration	0	Police	1% #15	150,000
Fleet Replacement	0	Police	1% #15	500,000
Turnout Gear Replacements	0	Fire	1% #15	16,000
Air Trailer Replacement	0	Fire	1% #15	75,000
4x4 Pick-up	0	Code Enforcement	1% #15	25,000
Loader	0	Streets	1% #15	210,000
Snowblower	0	Streets	1% #15	195,000
4x4 Truck w/flatbed 3/4 Ton Size	0	Streets	1% #15	36,000
Lawn Sweeper	0	Cemetery	1% #15	17,000
4x4 Cab and Chassis w/ Dump body	0	Cemetery	1% #15	55,000
Compact SUV	0	Buildings & Structures	1% #15	24,000
Wide Area Mower	0	Parks	1% #15	73,500
(2) Zero Turn Mowers	0	Parks	1% #15	43,000
Wide area Mower	0	Parks	1% #15	49,000
Portable Radio Replacement	1	Police/Fire	One-Time	382,800
Coban Server upgrade	1	Police	One-Time	90,000
Theatrical Fly System Control	1	Casper Events Center	One-Time	60,000
Audio Console/Sub-Mixer & Amplifiers	1	Casper Events Center	One-Time	30,000
Fit Testing Mannequin Head	1	Fire	One-Time	14,000
Replacement Propane Ice Resurfacer - Backup (Used)	2	Casper Ice Arena	GF Reserves	80,000
Recreation Center Maintenance Equipment	2	Casper Rec Center	GF Reserves	27,000
Upgrade to Activenet System	2	Casper Rec Center	GF Reserves	20,000
PD Security Surveillance System	2	Police	GF Reserves	30,000
PSCC Phone Tree	2	PSCC	GF Reserves	15,000
Network Backbone Equipment Upgrades	2	Information Technology	GF Reserves	30,000
Citywide Door Control Solution	2	Information Technology	GF Reserves	100,000
Battery Backups for Network Infrastructure	2	Information Technology	GF Reserves	7,000
Microsoft Licensing Upgrades	2	Information Technology	GF Reserves	43,500
Server and Network Management Utilities	2	Information Technology	GF Reserves	26,000

Capital Equipment Fund

Capital Equipment for FY 2016 Cont.

Small Wares	2	Casper Events Center	One-Time	25,000
Forklift Replacement	2	Casper Events Center	One-Time	50,000
Dishwasher	2	Casper Events Center	One-Time	35,000
Marion Kreiner Guard Chairs	2	Aquatics	GF Reserves	9,000
Edger	3*	Streets	GF Reserves	20,000
Recreation Center Fitness Equipment	3*	Casper Rec Center	GF Reserves	200,000
ATV Replacement	3*	Hogadon	GF Reserves	14,000
5 Ton Flatbed Trailer	3*	Hogadon	GF Reserves	5,000
All Capital Equipment Expenditures				\$ 2,881,800
				Investment Fees 2,000
All Fund Expenditures				\$ 2,883,800

*Proposed to be Specifically Approved by Council at Mid-Year if General Fund Revenues are Adequate (Total \$239,000)

Priority Description

0 = Scheduled Purchase, Funding Source is Confirmed (Funding Source Previously Established)

1 = Critical: Replacement is necessary to meet safety and or regulatory mandates. Complete system/service failure would result if not completed (Project/Item and Funding Source is Being Recommended)

2 = Very Important; Must be replaced for safety reasons, or regulations requiring it are imminent, or complete system failure is imminent (Project/Item and Funding Source is Being Recommended)

3 = Important: These replacements will improve services for the citizens, make the operations more efficient and/or financially stable (Project/Item and Funding Source is Being Recommended)

4 = Less Important: These replacements are needed, but currently are not as important as other requests

5 = Future Consideration: Keep replacement in the plan to happen eventually when funding is secure

Optional One Cent #13 Sales Tax Fund

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

Optional One Cent # 13 Sales Tax Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Miscellaneous	\$ 26,905	\$ 12,500	\$ 21,450	\$ 1,000	-92%
Total Revenues	\$ 26,905	\$ 12,500	\$ 21,450	\$ 1,000	-92%
Expenditures					
Contractual Services	\$ 740,325	\$ 5,000	\$ 3,650	\$ 100	-98%
Transfers Out	3,913,455	682,368	1,772,276	-	-100%
Total Expenditures	\$ 4,653,780	\$ 687,368	\$ 1,775,926	\$ 100	-100%
Net One Cent #13 Fund	\$ (4,626,875)	\$ (674,868)	\$ (1,754,476)	\$ 900	100%

Actual Reserves on June 30, 2014 \$ 4,075,950

Projected Reserves on June 30, 2015 \$ 2,321,474

Projected Reserves on June 30, 2016 \$ 2,322,374

Optional One Cent #14 Sales Tax Fund

This fund accounts for the revenue and expenditures of the Optional One Cent #14 sales tax. The four year tax period for One Cent #14 began in FY 2011 and ended in FY 2015. The One Cent #14 was active from March 2011 to February 2015. The #14 denotes that this is the 14th funding period the optional sales tax was approved by voter referendum.

Optional One Cent # 14 Sales Tax Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Taxes	\$ 19,105,708	\$ 12,600,000	\$ 13,988,603	\$ -	-100%
Miscellaneous	66,566	32,000	58,641	31,250	-2%
Total Revenues	\$ 19,172,274	\$ 12,632,000	\$ 14,047,244	\$ 31,250	-100%
Expenditures					
Contractual Services	\$ 797,465	\$ 730,000	\$ 741,491	\$ 5,000	-99%
Transfers Out	10,885,155	16,022,500	25,220,500	14,952,358	-7%
Total Expenditures	\$ 11,682,620	\$ 16,752,500	\$ 25,961,991	\$ 14,957,358	-11%
Net One Cent #14 Fund	\$ 7,489,654	\$ (4,120,500)	\$ (11,914,747)	\$ (14,926,108)	262%

Actual Reserves on June 30, 2014 \$ 36,383,121

Projected Reserves on June 30, 2015 \$ 24,468,374

Projected Reserves on June 30, 2016 \$ 9,542,266

Optional One Cent #14 Sales Tax Fund Highlights and Issues for FY 2016

Projects and programs to be funded with the Unallocated 1% #14 Sales Tax Includes:

Transfers to Other Funds

Opportunities Fund (To be Transferred at the end of FY 2015) \$ 9,000,000

Wastewater Treatment Plant Fund for the Following Projects:

WWTP Emergency Power Project	1,500,000
PSC/SCADA/Remote Monitoring Replacements	500,000

Capital Projects Fund for the Following Projects:

New Hogadon Lodge	6,000,000
YMCA Infrastructure (\$73,000 in FY 2015)	2,000,000
Platte River Revival	1,500,000
DDA - Downtown Plaza	3,000,000
Casper Events Center Equipment Storage Building (\$125,000 in FY 2015)	500,000
Casper Mountain Trails Project	150,358

Total Allocation \$ 24,150,358

Optional One Cent #15 Sales Tax Fund

Optional One Cent # 15 Sales Tax Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Taxes	\$ -	\$ 5,450,000	\$ 5,666,668	\$ 17,000,004	212%
Miscellaneous	-	-	7,500	10,000	100%
Total Revenues	\$ -	\$ 5,450,000	\$ 5,674,168	\$ 17,010,004	212%
Expenditures					
Contractual Services	\$ -	\$ -	\$ -	\$ 2,264,870	100%
Transfers Out	-	5,450,000	5,450,000	13,733,240	152%
Total Expenditures	\$ -	\$ 5,450,000	\$ 5,450,000	\$ 15,998,110	194%
Net One Cent #15 Fund	\$ -	\$ -	\$ 224,168	\$ 1,011,894	100%
Actual Reserves on June 30, 2014					\$ -
Projected Reserves on June 30, 2015					\$ 224,168
Projected Reserves on June 30, 2016					\$ 1,236,062

Optional One Cent #15 Sales Tax Fund

This fund accounts for the revenue and expenditures of the Optional One Cent #15 sales tax. The four year tax period for One Cent #15 began in FY 2015 will end in FY 2019. The One Cent #15 is active from March 2015 to February 2019. The #15 denotes that this is the 15th funding period the optional sales tax was approved by voter referendum.

Optional One Cent #15 Sales Tax Fund Highlights and Issues for FY 2016

Projects and programs to be funded in FY 2016 by Optional One Cent #14 Sales Tax include:

FY16 ADOPTED

Community Projects

ARC of Natrona County	12,500
Big Brothers Big Sisters	19,073
Boys & Girls Clubs	73,285
Brain Injury Alliance of Wyoming	5,156
Casper Area Chamber of Commerce	22,416
Casper Artists Guild	258,246
Casper Boxing Club	32,212
Casper Community Greenhouse Project	47,870
Casper Housing Authority	558,042
Casper Mountain Biathlon Club	174,930
Casper Mountain Science School	90,230
Casper-Natrona County Health Department	22,558
Casper Sports Alliance	23,250
Central Wyoming Rescue Mission	119,488
CLIMB Wyoming	39,826
Community Action Partnership*	214,740
Family Journey Center	10,970
Food For Thought	7,969
National Trails Center	45,000
We Read Program	54,481
Natrona County Meals on Wheels	21,259
Platte River Parkway Trust	255,345
Poverty Resistance Food Pantry	55,010
Salvation Army	132,952
Science Zone	65,329
Wyoming Food Bank of the Rockies	91,475
Wyoming Symphony Orchestra	25,000

Total Community Projects: 2,478,610

**Funding for Community Action Partnership will be transferred to the General Fund to be issued along with the yearly funding provided to this organization.*

Optional One Cent #15 Sales Tax Fund

Optional One Cent #15 Sales Tax Fund Highlights and Issues for FY 2016

Projects and programs to be funded in FY 2016 by Optional One Cent #15 Sales Tax (Continued):

Transfers to Other Funds

Capital Projects Fund for the Following Projects:

Automated Pedestrian Counters	20,000
Golf Course Detention Ponds Formalizing	25,000
Miscellaneous Park Improvements	50,000
2016 Miscellaneous Storm Sewer Improvements	61,000
Playground and Fall Material Replacement	75,000
Washington Park Bleachers	125,000
Parking Lot Improvements	200,000
Replace Ice Making System at the Casper Ice Arena	200,000
Pathway Improvements	280,000
Miscellaneous Arterial and Collectors	280,000
Recreation Ctr. Ice Arena Parking Lot Improvement	300,000
Pavement Maintenance Program	300,000
Lower Eastdale Creek Channel Improvements	414,000
Miscellaneous Residential Streets	518,000
CEC Chiller Replacement	1,000,000
15th & Elm Street Improvements	2,102,000
Fire Station #6 Replacement (Paradise Valley)	3,750,000
Total Transfer to Capital Projects Fund:	9,700,000

Capital Equipment Fund for the Following:

Mobile Data Forensic Tool - Police	9,000
iPads for Detectives - Police	15,000
Spillman Insight and Pin Mapping - Police	24,800
Portable Radio Replacement - Fire/Police	51,200
Technology & Enterprise Search Integration - Police	150,000
Fleet Replacement - Police	500,000
Turnout Gear Replacements - Fire	16,000
Air Trailer Replacement - Fire	75,000
4x4 Pick-up - Code Enforcement	25,000
Loader - Streets	210,000
Snowblower - Streets	195,000
4x4 Pickup w/flatbed 3/4 Ton Size - Streets	36,000
Lawn Sweeper - Cemetery	17,000
4x4 Cab and Chassis w/ Dump body - Cemetery	55,000
Compact SUV - Buildings & Structures	24,000
Wide Area Mower - Parks	73,500
(2) Zero Turn Mowers - Parks	43,000
Wide Area Mower - Parks	49,000
Total Transfer to Capital Equipment Fund:	1,568,500

Aquatics Fund for Subsidized Swimming	300,000
Perpetual Care - Addition to Operations Trust Account Principal	750,000
Transit Fund for Enhanced CATC and The Bus Service	200,000
Water Fund for Capital Replacement	1,000,000

Investment Fees	500
Total Expenditures	\$ 15,997,610

Opportunities Fund

The Opportunities Fund was established to set aside funds to be used for basic infrastructure projects (ie. Water, Sewer, Streets, and Public Safety). An initial transfer of \$9,000,000 from unallocated 1% #14 funds was authorized by Council April 28, 2015.

Opportunities Fund Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Transfers In	\$ -	\$ 9,000,000	\$ 9,000,000	\$ -	-100%
Total Revenues	\$ -	\$ 9,000,000	\$ 9,000,000	\$ -	-100%
Expenditures					
Contractual Services	\$ -	\$ -	\$ -	\$ -	0%
Transfers Out	-	-	-	-	0%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	0%
Net Opportunities Fund	\$ -	\$ 9,000,000	\$ 9,000,000	\$ -	-100%
Actual Reserves on June 30, 2014					\$ -
Projected Reserves on June 30, 2015					\$ 9,000,000
Projected Reserves on June 30, 2016					\$ 9,000,000



Utility Enterprise Funds

Water Distribution

Water Treatment Plant

Sewer

Wastewater Treatment Plant

Refuse Collection

Balefill



Utility Enterprise Funds

Budget Summary by Category

Utility Enterprise Funds Budget Summary by Category

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 32,687,981	\$ 36,936,195	\$ 36,725,345	\$ 37,578,266	2%
Miscellaneous	1,071,297	1,070,714	1,025,318	1,138,624	6%
Transfer In	3,001,277	3,001,277	3,001,277	4,501,277	50%
System Development Charges	689,906	720,000	495,000	560,000	-22%
Grants	1,668,729	3,012,500	2,287,802	13,385,100	344%
Total Revenues	\$ 39,119,190	\$ 44,740,686	\$ 43,534,742	\$ 57,163,267	28%
Expenditures					
Personnel	\$ 7,910,487	\$ 8,050,113	\$ 7,817,739	\$ 8,504,476	6%
Contractual Services	11,592,443	13,330,036	13,259,981	13,794,067	3%
Materials & Supplies	7,168,531	7,704,530	7,410,509	7,781,853	1%
Other	6,399,266	6,330,646	6,330,331	7,129,803	13%
Capital	10,473,297	27,175,783	25,723,009	22,799,500	-16%
Transfers Out	-	305,000	305,000	-	-100%
Total Expenditures	\$ 43,544,024	\$ 62,896,108	\$ 60,846,569	\$ 60,009,699	-5%
Net All Utility Enterprise Funds	\$ (4,424,834)	\$(18,155,422)	\$(17,311,827)	\$ (2,846,432)	84%

Utility Enterprise Funds

Budget Summary by Fund

Utility Enterprise Funds Budget Summary by Fund

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Water					
Revenues	\$ 14,561,310	\$ 15,530,400	\$ 15,615,089	\$ 16,927,852	9%
Expenditures	17,483,412	23,316,221	21,300,772	18,229,310	-22%
Net	(2,922,102)	(7,785,821)	(5,685,683)	(1,301,458)	83%
Water Treatment Plant Operations Fund					
Revenues	2,652,046	2,853,018	2,824,223	2,844,362	0%
Expenditures	2,652,046	2,853,018	2,824,223	2,844,362	0%
Net	-	-	-	-	0%
Sewer					
Revenues	4,905,428	5,312,917	5,406,662	5,621,527	6%
Expenditures	5,328,378	6,702,491	6,785,759	6,202,979	-7%
Net	(422,950)	(1,389,574)	(1,379,097)	(581,452)	58%
Wastewater Treatment Plant					
Revenues	5,014,637	5,480,134	5,863,929	10,583,983	93%
Expenditures	6,367,257	8,433,386	8,375,202	10,496,583	24%
Net	(1,352,620)	(2,953,252)	(2,511,273)	87,400	103%
Refuse Collection					
Revenues	5,584,319	6,326,424	6,076,412	6,282,754	-1%
Expenditures	6,264,130	9,074,847	9,055,462	6,923,150	-24%
Net	(679,811)	(2,748,423)	(2,979,050)	(640,396)	77%
Balefill					
Revenues	6,401,450	9,237,793	7,748,427	14,902,789	61%
Expenditures	5,448,801	12,516,145	12,505,151	15,313,315	22%
Net	952,649	(3,278,352)	(4,756,724)	(410,526)	87%
Revenues- All Utility Enterprise	39,119,190	44,740,686	43,534,742	57,163,267	28%
Expenditures- All Utility Enterprise	43,544,024	50,379,963	48,341,418	60,009,699	19%
Net All Utility Enterprise	\$ (4,424,834)	\$ (18,155,422)	\$ (17,311,827)	\$ (2,846,432)	84%

Water Distribution Fund

Income Statement

(Budget Basis)

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 10,944,790	\$ 12,769,404	\$ 12,365,511	\$ 12,968,809	2%
Administration/Management Fees	178,578	138,499	138,499	167,346	21%
Total Revenues	11,123,368	12,907,903	12,504,010	13,136,155	2%
Expenses					
Personnel Services	2,445,127	2,147,361	2,020,636	2,221,233	3%
Contractual	1,760,265	2,795,507	2,829,581	2,553,860	-9%
Materials & Supplies	5,404,615	5,722,986	5,688,666	5,646,988	-1%
PILT & Franchise Fee	590,497	590,497	590,497	590,497	0%
Depreciation	800,000	800,000	800,000	800,000	0%
Total Expenses	11,000,504	12,056,351	11,929,380	11,812,578	-2%
Operating Income (Loss)	122,864	851,552	574,630	1,323,577	55%
<u>Non-operating Activity</u>					
Revenues					
Interest	68,378	65,000	73,482	75,000	15%
Miscellaneous	73,492	77,000	78,100	77,600	1%
Total Revenues	141,870	142,000	151,582	152,600	7%
Expenses					
Bad Debt	3,639	12,000	1,122	12,000	0%
Claims	-	-	-	-	0%
Total Expenses	3,639	12,000	1,122	12,000	0%
Non-operating Income (Loss)	138,231	130,000	150,460	140,600	8%
<u>Capital Activity</u>					
Sources					
Capital Grants & Loans	835,846	-	580,000	1,728,600	100%
System Development Fees	369,729	390,000	289,000	320,000	-18%
Contributions	-	-	-	-	0%
Transfers In	2,090,497	2,090,497	2,090,497	1,590,497	-24%
Total Sources	3,296,072	2,480,497	2,959,497	3,639,097	47%
Uses					
New Capital	2,482,015	777,359	776,859	2,793,500	259%
Replacement Capital	3,242,032	9,410,281	7,533,181	2,856,000	-70%
Debt Service & Interest	755,222	755,230	755,230	755,232	0%
Transfers Out	-	305,000	305,000	-	-100%
Total Uses	6,479,269	11,247,870	9,370,270	6,404,732	-43%
Capital Income (Loss)	(3,183,197)	(8,767,373)	(6,410,773)	(2,765,635)	68%
Net Income (Loss)	\$ (2,922,102)	\$ (7,785,821)	\$ (5,685,683)	\$ (1,301,458)	83%
Add Non-Cash Items					
Depreciation	800,000	800,000	800,000	800,000	0%
Net Income Excluding Non-Cash Items	(2,122,102)	(6,985,821)	(4,885,683)	(501,458)	93%

Water Distribution Fund

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

Water Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Administrative Assistant II	1	1	1	2
Assistant Public Utilities Manager	1	1	1	1
Cross Connection Inspe	1	1	1	1
Equipment Operator III	4	4	4	4
Hydrant Maintenance Supervisor	1	-	-	-
Meter Records Clerk	1	1	-	-
Meter Service Supervisor	1	-	-	-
Meter Service Worker	2	3	-	-
Utilities Operations Manager	1	1	1	1
Asst Public Services Director - Utilities	-	-	1	1
Administrative Assistant I	1	1	1	-
Senior Meter Service Worker	4	3	-	-
Utility Superintendent	1	1	-	-
Utility Supervisor II	3	2	2	2
Utility Crew Chief	-	2	-	-
Utility Worker I	4	-	-	-
Utility Worker II	5	8	9	9
Utility Worker III	-	-	2	2
Water Distribution Manager	-	-	1	1
Water Operations Tech	1	2	-	-
Total	32	31	24	24
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

Water Distribution Highlights

The FY16 operations budget is greater than the FY15 budget due to increases in personnel expenses as a result of an increase to the city's portion of retirement and step increases, interdepartmental charges, and electrical costs. There are no additions of personnel requested. The number and expenditures of capital projects in FY16 is reduced considerably from FY15. Major projects for FY16 include the West Casper Zone II Improvements project, the Miscellaneous Water Main Replacement project, and the Pratt Tank/Paradise Valley Repainting project.

Water Distribution Fund

Water Budget Summary

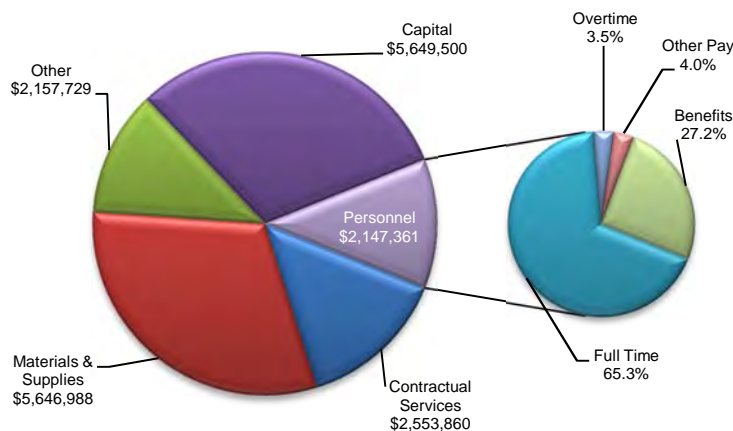
	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 10,944,790	\$ 12,769,404	\$ 12,365,511	\$ 12,968,809	2%
Miscellaneous	320,448	280,499	290,081	319,946	14%
Transfers In	2,090,497	2,090,497	2,090,497	1,590,497	-24%
System Development Charges	369,729	390,000	289,000	320,000	-18%
Grants	835,846	-	580,000	1,728,600	100%
Total Revenues	\$ 14,561,310	\$ 15,530,400	\$ 15,615,089	\$ 16,927,852	9%
Expenditures					
Personnel	\$ 2,445,127	\$ 2,147,361	\$ 2,020,636	\$ 2,221,233	3%
Contractual Services	1,760,265	2,795,507	2,829,581	2,553,860	-9%
Materials & Supplies	5,404,615	5,722,986	5,688,666	5,646,988	-1%
Other	2,149,358	2,157,727	2,146,849	2,157,729	0%
Capital	5,724,047	10,187,640	8,310,040	5,649,500	-45%
Transfers Out	-	305,000	305,000	-	-100%
Total Expenditures	\$ 17,483,412	\$ 23,316,221	\$ 21,300,772	\$ 18,229,310	-22%
Net Water Fund	\$ (2,922,102)	\$ (7,785,821)	\$ (5,685,683)	\$ (1,301,458)	83%

Actual Reserves on June 30, 2014 \$ 14,066,010

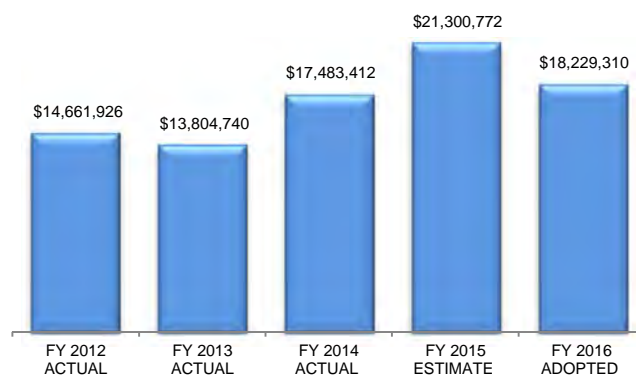
Projected Reserves on June 30, 2015 \$ 9,180,327

Projected Reserves on June 30, 2016 \$ 8,678,869

Water Distribution Budget Summary



Water Distribution Expenditures



Water Distribution Fund

Water FY 2016 Capital Summary

Replacement Capital		New Capital	
Pavement	\$ 150,000	Meter Services Hoist	\$ 5,000
Water Line Materials	110,000	Oversizing Reimbursement for	85,000
Misc Water Main Replacement Program	\$ 1,500,000	Message Board with Trailer	15,000
Pratt Tank Internal Painting	600,000	Water Distribution Garage Sign	10,000
Paradise Valley Tank External Painting	85,000	West Casper Zone II	2,580,000
Pumps & Control Valves	45,000	New Water	90,000
PLC/SCADA Replacement Study & Design	50,000	Blasting Bead Machine	8,500
Signs & Barricade Replacemnets	4,000		
Meters, Meter Heads & Meter Parts	117,500		
Pickup Replacements (5)	138,500		
Service Truck Replacement	42,000		
Computer Replacements (5)	10,000		
Laser Allignment Tool	4,000		
Total	\$ 2,856,000	Total	\$ 2,793,500

Water Treatment Plant Fund (WTP)

Income Statement

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 2,652,046	\$ 2,853,018	\$ 2,824,223	\$ 2,844,362	0%
Total Revenues	2,652,046	2,853,018	2,824,223	2,844,362	0%
Expenses					
Personnel Services	805,004	926,947	913,747	945,039	2%
Contractual	1,146,254	1,196,471	1,184,126	1,208,223	1%
Materials & Supplies	700,788	729,600	726,350	691,100	-5%
Total Expenses	2,652,046	2,853,018	2,824,223	2,844,362	0%
Operating Income (Loss)	-	-	-	-	0%
Net Income (Loss)	\$ -	\$ -	\$ -	\$ -	0%

Water Treatment Plant Fund (WTP)

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

Water Treatment Plant Operations Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Custodial Maintenance Worker I	1	1	1	1
Instrument and Controls Tech	-	1	1	1
Plant Mechanic II	-	-	1	1
Secretary II	1	-	-	-
Water Plant Operator I	1	-	-	-
Water Plant Operator II	-	1	-	1
Water Plant Operator III	3	-	-	-
Water Plant Operator IV	2	5	5	4
Water Plant Lead Operator	1	1	1	1
WTP Operations Manager	1	1	1	1
Total	10	10	10	10
Part Time Employees (Budget)				
	\$ 10,908	\$ 12,281	\$ 13,500	\$ 19,264

Water Treatment Plant (WTP) Highlights

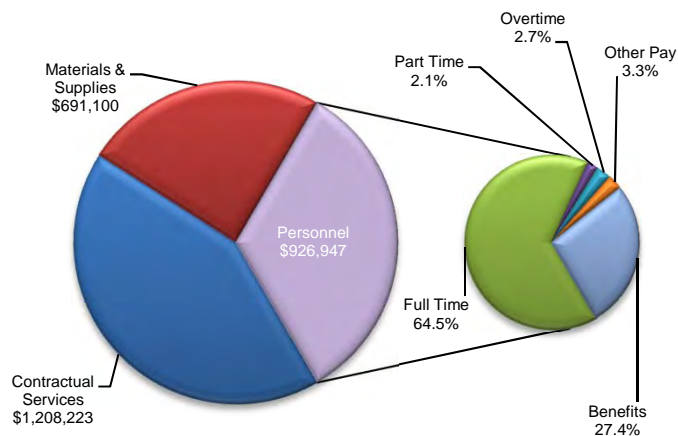
There are no significant changes to this cost center for FY 2016 and there are no additional positions requested.

Water Treatment Plant Fund (WTP)

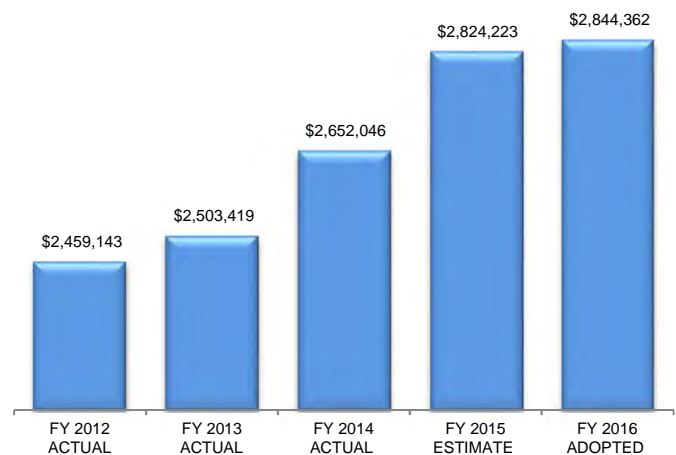
Water Treatment Plant Operations Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 2,652,046	\$ 2,853,018	\$ 2,824,223	\$ 2,844,362	0%
Total Revenues	\$ 2,652,046	\$ 2,853,018	\$ 2,824,223	\$ 2,844,362	0%
Expenditures					
Personnel	\$ 805,004	\$ 926,947	\$ 913,747	\$ 945,039	2%
Contractual Services	1,146,254	1,196,471	1,184,126	1,208,223	1%
Materials & Supplies	700,788	729,600	726,350	691,100	-5%
Total Expenditures	\$ 2,652,046	\$ 2,853,018	\$ 2,824,223	\$ 2,844,362	0%
Net Water Treatment Plant Operations	\$ -	\$ -	\$ -	\$ -	0%
Actual Reserves on June 30, 2014	\$ -				
Projected Reserves on June 30, 2015	\$ -				
Projected Reserves on June 30, 2016	\$ -				

Water Treatment Plant Budget Summary



Water Treatment Plant Expenditures



Sewer Fund

Income Statement

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Operating Activity					
Revenues					
Charges for Services	\$ 4,318,188	\$ 4,750,000	\$ 4,879,703	\$ 5,058,531	6%
Administration/Management Fees	257,643	212,017	212,017	237,096	12%
Total Revenues	4,781,731	5,167,917	5,297,620	5,295,627	2%
Expenses					
Personnel Services	474,602	580,941	542,633	684,729	18%
Contractual	3,310,052	3,641,800	3,579,320	4,144,370	14%
Materials & Supplies	15,146	57,000	43,890	43,400	-24%
PILT & Franchise Fees	205,900	205,900	205,900	205,900	0%
Depreciation	479,000	479,000	479,000	479,000	0%
Total Expenses	4,484,700	4,964,641	4,850,743	5,557,399	12%
Operating Income (Loss)	297,031	203,276	446,877	(261,772)	-229%
Non-operating Activity					
Revenues					
Interest	28,842	30,000	36,542	30,000	0%
Miscellaneous	7,979	10,000	7,500	10,000	0%
Gain/(Loss) on Sale of Investments	1,565	-	-	-	0%
Total Revenues	38,386	40,000	44,042	40,000	0%
Expenses					
Bad Debt	975	5,500	381	3,000	-45%
Claims	-	1,000	-	1,000	0%
Total Expenses	975	6,500	381	4,000	-38%
Non-operating Income (Loss)	37,411	33,500	43,661	36,000	7%
Capital Activity					
Sources					
System Development Fees	85,311	105,000	65,000	80,000	-24%
Transfers In	-	-	-	205,900	100%
Total Sources	85,311	105,000	65,000	285,900	172%
Uses					
Debt Service & Interest	-	-	-	-	0%
New Capital	3,052	74,500	42,508	43,500	-42%
Replacement Capital	839,651	1,656,850	1,892,127	530,000	-68%
Total Uses	842,703	1,731,350	1,934,635	573,500	-67%
Capital Income (Loss)	(757,392)	(1,626,350)	(1,869,635)	(287,600)	82%
Net Income (Loss)	\$ (422,950)	\$ (1,389,574)	\$ (1,379,097)	\$ (513,372)	63%
Add Non-Cash Items					
Depreciation	\$ 479,000	\$ 479,000	\$ 479,000	\$ 479,000	0%
Net Income Excluding Non-Cash Items	56,050	(910,574)	(900,097)	(34,372)	96%

Sewer Fund

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

Sewer Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Sanitary Sewer/Stormwater Mgr	-	-	1	1
Utility Supervisor II	1	1	-	1 *
Utility Worker I	1	-	-	-
Utility Worker II	5	6	6	6
Total	7	7	7	8

*Additional Position - Utility Supervisor II

Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -
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Sewer Highlights

The FY16 operations budget is 13% greater than the FY15 operations budget, this increase is primarily due to increased wholesale sewer charges from the WWTP fund. This was anticipated by the November 2013 Sewer Cash Flow/Rate Model and the January 1, 2014 and January 1, 2015 retail sewer rate increases of 8.2%. One additional position, a Utility Supervisor II position, is included due to the combining of the Sewer Collection Section with the Stormwater Section. Stormwater Operations and Education has been moved to the Sewer Fund using sewer fund revenues as the funding source.

Sewer Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 4,318,188	\$ 4,750,000	\$ 4,879,703	\$ 5,058,531	6%
Miscellaneous	296,029	252,017	256,059	277,096	10%
Operating Transfer In	205,900	205,900	205,900	205,900	0%
System Development Charges	85,311	105,000	65,000	80,000	-24%
Total Revenues	\$ 4,905,428	\$ 5,312,917	\$ 5,406,662	\$ 5,621,527	6%
Expenditures					
Personnel	\$ 474,602	\$ 580,941	\$ 542,633	\$ 684,729	18%
Contractual Services	3,310,052	3,641,800	3,579,320	4,144,370	14%
Materials & Supplies	15,146	57,000	43,890	43,400	-24%
Other	685,875	691,400	685,281	756,980	9%
Capital	842,703	1,731,350	1,934,635	573,500	-67%
Total Expenditures	\$ 5,328,378	\$ 6,702,491	\$ 6,785,759	\$ 6,202,979	-7%
Net Sewer Fund	\$ (422,950)	\$ (1,389,574)	\$ (1,379,097)	\$ (581,452)	58%

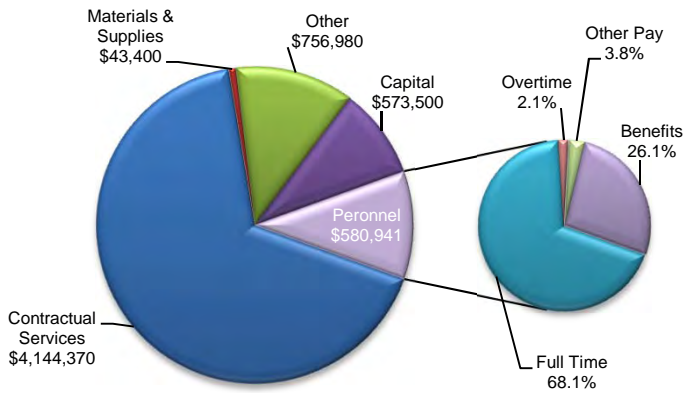
Actual Reserves on June 30, 2014 \$ 5,556,976

Projected Reserves on June 30, 2015 \$ 4,656,879

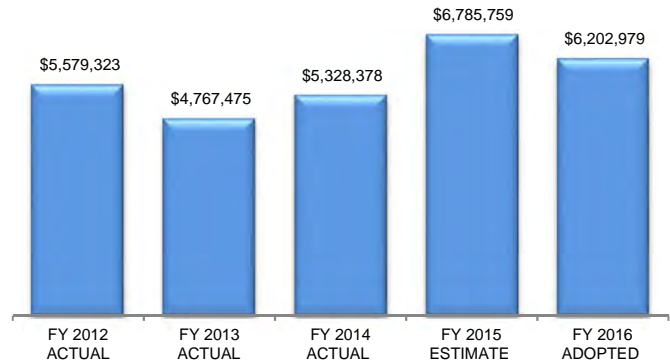
Projected Reserves on June 30, 2016 \$ 4,554,427

Sewer Fund

Sewer Fund Budget Summary



Sewer Fund Expenditures



Sewer FY 2016 Capital Summary

Replacement Capital		New Capital	
Manhole and Main Replacements	\$ 500,000	Oversizing Reimbursements	\$ 35,000
Sewage Pump Replacement	25,000	Vactor Cleaning Nozzles	5,000
Vactor Hose Replacement	3,000	Color Plotter	3,500
Computer Replacement (1)	2,000		-
Total	\$ 530,000	Total	\$ 43,500

Wastewater Treatment Plant Fund (WWTP)

Income Statement

(Budget Basis)

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 3,695,696	\$ 4,287,590	\$ 4,078,615	\$ 4,662,339	9%
Administration/Management Fees	18,324	19,526	19,526	19,526	0%
Total Revenues	3,714,020	4,307,116	4,098,141	4,681,865	9%
Expenses					
Personnel Services	1,159,453	1,339,071	1,270,987	1,365,756	2%
Contractual	1,124,848	1,313,705	1,302,489	1,260,226	-4%
Materials & Supplies	217,208	286,900	256,000	374,800	31%
PILT & Franchise Fees	203,018	203,018	203,018	203,018	0%
Depreciation	750,000	750,000	750,000	750,000	0%
Total Expenses	3,454,527	3,892,694	3,782,494	3,953,800	2%
Operating Income (Loss)	259,493	414,422	315,647	728,065	76%
<u>Non-operating Activity</u>					
Revenues					
Interest	28,274	35,000	39,211	39,100	12%
Gain/(Loss) on Sale of Investments	1,576	-	-	-	0%
Total Revenues	29,850	35,000	39,211	39,100	12%
Expenses					
Debt Service	466,006	495,087	505,789	502,341	1%
Interest Expense	207,539	196,459	196,859	184,942	-6%
Total Expenses	673,545	691,546	702,648	687,283	-1%
Non-operating Income (Loss)	(643,695)	(656,546)	(663,437)	(648,183)	1%
<u>Capital Activity</u>					
Sources					
Capital Grants & Loans	832,883	710,000	1,382,559	3,500,000	393%
System Development Fees	234,866	225,000	141,000	160,000	-29%
Transfers In	203,018	203,018	203,018	2,203,018	985%
Total Sources	1,270,767	1,138,018	1,726,577	5,863,018	415%
Uses					
New Capital	494,950	2,025,430	2,074,621	555,000	-73%
Replacement Capital	1,744,235	1,823,716	1,815,439	5,300,500	191%
Total Uses	2,239,185	3,849,146	3,890,060	5,855,500	52%
Capital Income (Loss)	(968,418)	(2,711,128)	(2,163,483)	7,518	100%
Net Income (Loss)	\$ (1,352,620)	\$ (2,953,252)	\$ (2,511,273)	\$ 87,400	103%
Add Non-Cash Items					
Depreciation	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	0%
Net Income Excluding Non-Cash Items	(602,620)	(2,203,252)	(1,761,273)	837,400	138%

Wastewater Treatment Plant Fund (WWTP)

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

Wastewater Treatment Plant Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
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
Administrative Assistant II	1	1	1	1
Wastewater Treatment Plant Manager	1	1	1	1
Wastewater Plant Operator I	1	-	-	-
Wastewater Plant Operator II	-	3	1	1
Wastewater Plant Operator III	1	-	2	-
Wastewater Plant Operator IV	3	2	2	4
WWTP Lead Operator	1	1	1	1
Total	15	15	15	15
Part Time Employees (Budget)				
	\$ -	\$ -	\$ -	\$ -

Wastewater Treatment Plant (WWTP) Highlights

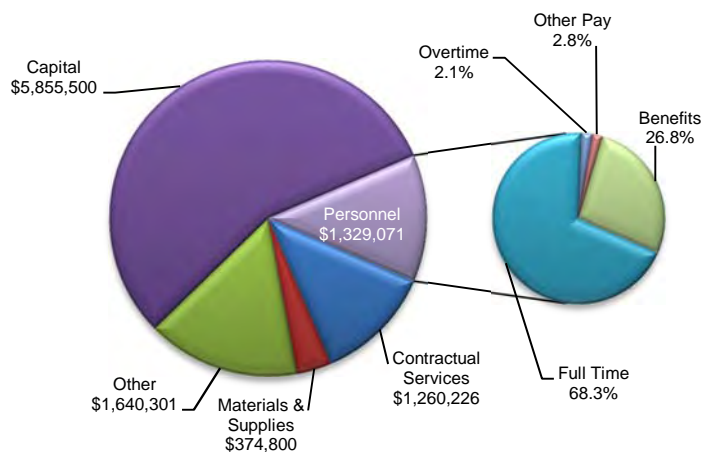
User charges from the ten wholesale entities (including Casper) is increased by about 10% to cover additional operational costs, additional replacement capital charges, and additional debt service costs. The WWTP has old equipment and unit processes which need to be replaced/upgraded. This was anticipated in the November 2013 WWTP Cash Flow/Rate Model. The FY16 operations budget includes increases in electrical costs, natural gas costs, and chemical costs. These costs need to be expended to adequately treat sewage. This fund continues to have large deficits mainly due to needed equipment and unit process replacements. The need for equipment replacements will continue to increase in the future because of the age of the WWTP. An influx of 1% monies will greatly help the cash flow and reserve balance of the WWTP Fund.

Wastewater Treatment Plant Fund (WWTP)

Wastewater Treatment Plant Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 3,695,696	\$ 4,287,590	\$ 4,078,615	\$ 4,662,339	9%
Miscellaneous	48,174	54,526	58,737	58,626	8%
Capital Transfer In	203,018	203,018	203,018	2,203,018	985%
System Development Charges	234,866	225,000	141,000	160,000	-29%
Grants & Loans	832,883	710,000	1,382,559	3,500,000	393%
Total Revenues	\$ 5,014,637	\$ 5,480,134	\$ 5,863,929	\$ 10,583,983	93%
Expenditures					
Personnel	\$ 1,159,453	\$ 1,339,071	\$ 1,270,987	\$ 1,365,756	2%
Contractual Services	1,124,848	1,313,705	1,302,489	1,260,226	-4%
Materials & Supplies	217,208	286,900	256,000	374,800	31%
Other	1,626,563	1,644,564	1,655,666	1,640,301	0%
Capital	2,239,185	3,849,146	3,890,060	5,855,500	52%
Total Expenditures	\$ 6,367,257	\$ 8,433,386	\$ 8,375,202	\$ 10,496,583	24%
Net Wastewater Treatment Plant Fund	\$ (1,352,620)	\$ (2,953,252)	\$ (2,511,273)	\$ 87,400	103%
Actual Reserves on June 30, 2014					\$ 3,954,060
Projected Reserves on June 30, 2015					\$ 2,192,787
Projected Reserves on June 30, 2016					\$ 3,030,187

Wastewater Treatment Plant Budget Summary



Wastewater Treatment Plant Expenditures



Wastewater Treatment Plant Fund (WWTP)

Wastewater Treatment Plant FY 2016 Capital Summary

Replacement Capital		New Capital	
Buiding Painting & Lighting Renovations	\$ 45,000	North Platte River Restoration	
Security Improvements	15,000	Sandbar Removal	\$ 200,000
Emergency Power Project	3,500,000	WWTP Facilities Plan Update -	300,000
Sludge Grinder	10,000	Natrona County Conservation	
Lab Equipment	12,000	District Funding	50,000
Lab Exhaust System	40,000	Specialized Tools &	5,000
Gravity Thickener Drive	75,000	Total	\$ 555,000
Ultra Violet Disinfection Equipment	67,000		
Miscellaneous Heaters/HVAC Units	40,000		
Plant Valves and Piping	75,000		
Digester Gas Flow Meter	15,000		
Digester Heat Exchanger Flow Valve	15,000		
Lift Station Renovations	80,000		
Flow Meter Station Electrical/Telecommunicati	20,000		
Primary Clarifier No. 1 Renovation/Recoating	75,000		
PLC Replacements	900,000		
Strainer for Plant Water #2 Water System	45,000		
Sludge Dewatering Bldg Conveyor Belt	65,000		
Work Order/Asset Management Software	25,000		
Pickup Replacement (1)	35,000		
Electric Utility Cart Replacement (1)	10,000		
Misc Equipment Replacement	125,000		
Computer Replacements (4)	7,500		
Laser Alignment Tool	4,000		
Total	\$ 5,300,500		

Refuse Collection Fund

Income Statement

(Budget Basis)

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Operating Activity					
Revenues					
Charges for Services	\$ 5,167,955	\$ 5,900,000	\$ 5,653,393	\$ 5,841,025	-1%
Administration/Management Fees	30,051	35,152	35,152	73,700	110%
Recycling Revenue	97,022	115,000	91,100	101,500	-12%
Total Revenues	5,295,028	6,050,152	5,779,645	6,016,225	-1%
Expenses					
Personnel Services	1,443,850	1,520,523	1,513,667	1,614,265	6%
Contractual	2,980,022	2,870,095	2,810,144	2,996,413	4%
Materials & Supplies	253,596	225,328	263,538	252,750	12%
PILT & Franchise Fees	230,372	230,372	230,372	230,372	0%
Depreciation	555,000	515,000	515,000	648,000	26%
Total Expenses	5,462,840	5,361,318	5,332,721	5,741,800	7%
Operating Income (Loss)	(167,812)	688,834	446,924	274,425	-60%
Non-operating Activity					
Revenues					
Interest	20,464	19,100	25,738	18,000	-6%
Gain/(Loss) on Sale of Investments	1,455	1,700	1,407	1,407	-17%
Contributions	37,000	25,100	39,250	16,750	-33%
Transfer In	-	-	-	-	0%
Total Revenues	58,919	45,900	66,395	36,157	-21%
Expenses					
Keep Casper Beautiful	77,858	14,500	22,500	29,500	103%
Total Expenses	77,858	14,500	22,500	29,500	103%
Non-operating Income (Loss)	(18,939)	31,400	43,895	6,657	-79%
Capital Activity					
Sources					
Transfers In	230,372	230,372	230,372	230,372	0%
Total Sources	230,372	230,372	230,372	230,372	0%
Uses					
New Capital	105,385	2,184,114	2,184,125	557,350	-74%
Replacement Capital	618,047	1,514,915	1,516,116	594,500	-61%
Total Uses	723,432	3,699,029	3,700,241	1,151,850	-69%
Capital Income (Loss)	(493,060)	(3,468,657)	(3,469,869)	(921,478)	73%
Net Income (Loss)	\$ (679,811)	\$ (2,748,423)	\$ (2,979,050)	\$ (640,396)	77%
Add Non-Cash Items					
Depreciation	555,000	515,000	515,000	648,000	26%
Net Income Excluding Non-Cash Items	\$ (124,811)	\$ (2,233,423)	\$ (2,464,050)	\$ 7,604	100%

Refuse Collection Fund

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

Refuse Collection Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Administrative Assistant I	-	-	-	1 **
Administrative Assistant II	1	1	1	1
Construction Maint Worker I	1	1	-	-
Community Services Coordinator	-	-	1	- *
SW Collection Operator I	-	-	1	5
SW Collection Operator II	5	6	13	9
Senior Sanitation Equip Oper	6	6	-	-
SW Ops/Maintenance Coordinator	-	-	1	1
SW Collection Supervisor	1	1	1	1
SW Superintendent	1	1	1	1
Municipal Worker I	-	1	1	1
Municipal Worker III	1	1	-	-
Total	16	18	20	20

*Community Service Coordinator position transferred to Parks

**Administrative Assistant I added as part of the initiative to extend hours and the Solid Waste Facility

Part Time Employees (Budget)	\$	49,650	\$	1,289	\$	4,613	\$	7,680
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Refuse Collection Highlights

Refuse Collection projects include procurement of lids for construction trash containers to prevent litter and illegal dumping, construction of a green-house and tree farm, implementing community recycling depot improvements and status quo trash truck and trash container replacements. Refuse Collection and Parks staff have teamed together to implement a future tree replacement program for residents who remove Russian olives from their property in the city limits, in addition to growing trees for parks to reduce future tree replacement costs. Capital improvements at community recycling depots include litter fences, trees for wind barriers and asphalt.

Refuse Collection Fund

Refuse Collection Budget Summary

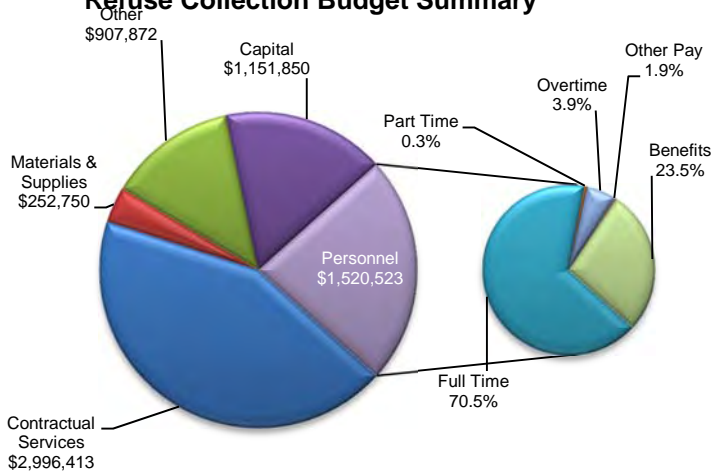
	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 5,167,955	\$ 5,900,000	\$ 5,653,393	\$ 5,841,025	-1%
Miscellaneous	185,992	196,052	192,647	211,357	8%
Transfer In	230,372	230,372	230,372	230,372	0%
Total Revenues	\$ 5,584,319	\$ 6,326,424	\$ 6,076,412	\$ 6,282,754	-1%
Expenditures					
Personnel	\$ 1,443,850	\$ 1,520,523	\$ 1,513,667	\$ 1,614,265	6%
Contractual Services	2,980,022	2,870,095	2,810,144	2,996,413	4%
Materials & Supplies	253,596	225,328	263,538	252,750	12%
Other	863,230	759,872	767,872	907,872	19%
Capital	723,432	3,699,029	3,700,241	1,151,850	-69%
Total Expenditures	\$ 6,264,130	\$ 9,074,847	\$ 9,055,462	\$ 6,923,150	-24%
Net Refuse Collection Fund	\$ (679,811)	\$ (2,748,423)	\$ (2,979,050)	\$ (640,396)	77%

Actual Reserves on June 30, 2014 \$ 5,250,307

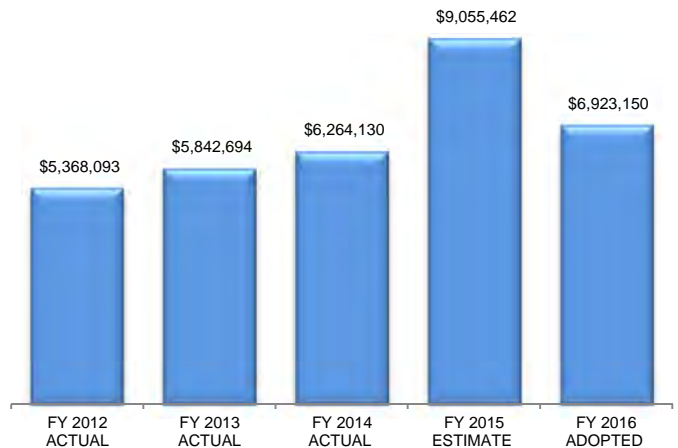
Projected Reserves on June 30, 2015 \$ 2,786,257

Projected Reserves on June 30, 2016 \$ 2,793,861

Refuse Collection Budget Summary



Refuse Collection Expenditures



Refuse Collection Fund

Refuse Collection FY 2016 Capital Summary

Replacement Capital		New Capital	
Commercial Bins and Refurbishing Parts	\$ 35,000	Concrete Floor & Lighting added	\$ 125,000
Commercial Roll-off Containers	25,000	Grading & Asphalt Improvement	55,000
Replacement of 90s, 300s & 450s	30,000	Litter Fences & Road Improvement	225,000
Side Load Trucks (2)	500,000	Trees for Tree Farm	45,000
Printer Replacement for Route Maps	2,500	New Commercial Containers	40,000
Computer Replacement (1)	2,000	Roll-off Container Lids	50,000
		Recycling Cardboard Container	5,000
		Residential Trash Containers	12,350
Total	\$ 594,500	Total	\$ 557,350

Balefill Fund

Income Statement

(Budget Basis)

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 5,909,306	\$ 6,376,183	\$ 6,923,900	\$ 6,203,200	-3%
Administration/Management Fees	158,500	170,320	170,320	202,699	19%
Total Revenues	6,067,806	6,546,503	7,094,220	6,405,899	-2%
Expenses					
Personnel Services	1,582,451	1,535,270	1,556,069	1,673,454	9%
Contractual	1,271,002	1,512,458	1,554,321	1,630,975	8%
Materials & Supplies	577,178	682,716	432,065	772,815	13%
PILT & Franchise Fees	271,490	271,490	271,490	271,490	0%
Depreciation	491,000	491,000	491,000	610,000	24%
Sales tax	1,578	4,420	2,000	2,000	-55%
Landfill Closure/Post-closure	170,000	170,000	170,000	250,000	47%
Total Expenses	4,364,699	4,667,354	4,476,945	5,210,734	12%
Operating Income (Loss)	1,703,107	1,879,149	2,617,275	1,195,165	-36%
<u>Non-operating Activity</u>					
Revenues					
Interest	26,906	28,900	35,300	28,900	0%
Miscellaneous	35,248	88,400	22,174	40,000	-55%
Total Revenues	62,154	117,300	57,474	68,900	-41%
Expenses					
Principal and Interest Payments	140,172	140,173	140,173	533,431	281%
Total Expenses	140,172	140,173	140,173	533,431	281%
Non-operating Income (Loss)	(78,018)	(22,873)	(82,699)	(464,531)	1931%
<u>Capital Activity</u>					
Sources					
Grants & Loans	-	2,302,500	325,243	8,156,500	254%
Transfers In	271,490	271,490	271,490	271,490	0%
Total Sources	271,490	2,573,990	596,733	8,427,990	227%
Uses					
New Capital	581,598	6,450,659	6,450,659	8,699,690	35%
Replacement Capital	362,332	1,257,959	1,437,374	869,460	-31%
Total Uses	943,930	7,708,618	7,888,033	9,569,150	24%
Capital Income (Loss)	(672,440)	(5,134,628)	(7,291,300)	(1,141,160)	78%
Net Income (Loss)	\$ 952,649	\$ (3,278,352)	\$ (4,756,724)	\$ (410,526)	87%
Add Non-Cash Items					
Depreciation	491,000	491,000	491,000	610,000	24%
Landfill Closure/Post-closure	170,000	170,000	170,000	250,000	47%
Net Income Excluding Non-Cash Items	\$ 1,613,649	\$ (2,617,352)	\$ (4,095,724)	\$ 449,474	117%

Balefill Fund

Function: To dispose of municipal solid waste.

Balefill Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Balefill Clerk II	2	2	2	2
Balefill Supervisor II	1	1	1	1
SW Processing Operator	4	4	5	5
Environmental Safety Technician	1	1	-	-
Equipment Operator II	5	5	5	6 *
Keep Casper Beautiful Coordinator	1	1	-	-
Municipal Worker I	-	1	1	1
Municipal Worker II	1	1	1	1
Solid Waste Manager	1	1	1	1
SW Collection Operator II	-	1	-	-
Special Waste Supervisor II	1	1	1	1
Special Waste Technician	-	-	1	1
Operations/Maintenance Coordinator	1	1	1	1
Total	18	20	19	20
Part Time Employees (Budget)				
	\$ 68,542	\$ 33,443	\$ 28,806	\$ 44,501

*Equipment Operator II added as part of the initiative to extend hours at the Solid Waste Facility

Balefill Highlights

Balefill has three (3) major capital projects including expansion and improvements to the baler building to accommodate a 40% increase in garbage over the last 8 years, expanding the compost yard to include an additional 5 acres to reduce customer traffic congestion, and reducing landfill equipment rental costs by expanding the landfill equipment fleet to include a backup scraper, loader and forklift.

Balefill Fund

Balefill Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 5,909,306	\$ 6,376,183	\$ 6,923,900	\$ 6,203,200	-3%
Miscellaneous	220,654	287,620	227,794	271,599	-6%
Transfer In	271,490	271,490	271,490	271,490	0%
Grants	-	2,302,500	325,243	8,156,500	254%
Total Revenues	\$ 6,401,450	\$ 9,237,793	\$ 7,748,427	\$ 14,902,789	61%
Expenditures					
Personnel	\$ 1,582,451	\$ 1,535,270	\$ 1,556,069	\$ 1,673,454	9%
Contractual Services	1,271,002	1,512,458	1,554,321	1,630,975	8%
Materials & Supplies	577,178	682,716	432,065	772,815	13%
Other	1,074,240	1,077,083	1,074,663	1,666,921	55%
Capital	943,930	7,708,618	7,888,033	9,569,150	24%
Total Expenditures	\$ 5,448,801	\$ 12,516,145	\$ 12,505,151	\$ 15,313,315	22%
Net Balefill Fund	\$ 952,649	\$ (3,278,352)	\$ (4,756,724)	\$ (410,526)	87%

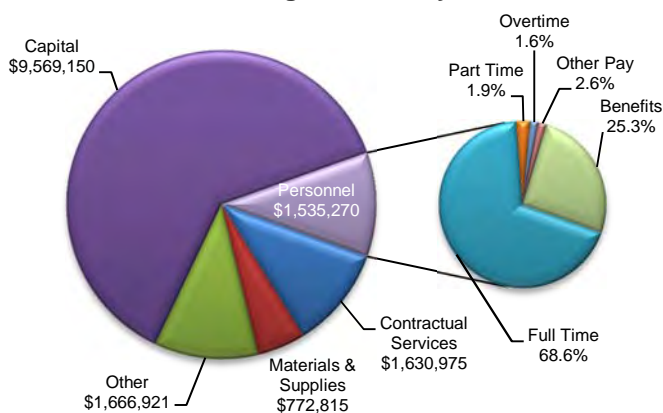
Actual Reserves on June 30, 2014 \$ 7,096,018

Projected Reserves on June 30, 2015 \$ 3,000,294

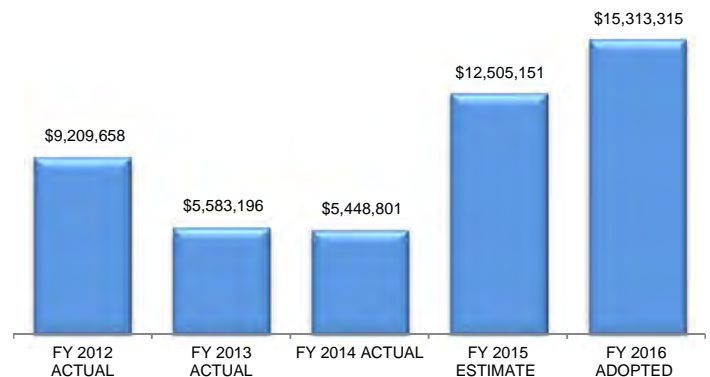
Projected Reserves on June 30, 2016 \$ 3,449,768

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

Balefill Budget Summary



Balefill Expenditures



Balefill Fund

Balefill FY 2016 Capital Summary

Replacement Capital		New Capital	
Truck Replacement (1)	\$ 35,000	Baler Building Expansion	\$ 6,129,000
Transfer Station Radio System	27,660	Biosolids Equipment Storage	
Special Waste Forklift	55,000	Pole Barn	175,000
Equipment Preventative Maintenance	45,000	Ewaste Pole Barn Building	120,000
		ATV	5,890
Loader	320,000	Message Board for Transfer Station	9,500
Tandem Truck, Salter & Plow - downgrade to s	150,000	Used Dual Engine Box	
Baler Upgrades	225,000	Scraper	375,000
		Used Loader	150,000
Computer Replacements (3)	4,800	Auto Oiler for Baler Conveyors	23,500
Cameras Backup Storage	5,500	External Hydraulic Oil Filtration	
Tablet for GW Sampling	1,500	System for Balers	25,000
		Compost Yard Surface	
		Improvements	1,500,000
		Compost Equipment Buildings	
		Fluids Station	11,800
		Propane Fueling Station at	
		Solid Waste Facility	18,000
		Security Improvements	84,000
		HVAC Improvements	73,000
Total	\$ 869,460	Total	\$ 8,699,690



TM

Leisure Enterprise Funds

Casper Events Center

Municipal Golf Course

Casper Recreation Center

Aquatics

Casper Ice Arena

Hogadon Ski Area



Leisure Enterprise Funds

Budget Summary by Category

Leisure Enterprise Funds Budget Summary by Category

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 4,504,892	\$ 4,758,756	\$ 4,311,122	\$ 4,917,090	14%
Miscellaneous	348,839	361,006	364,252	400,739	10%
Transfer In	2,705,702	2,409,799	2,705,651	2,838,731	5%
Total Revenues	\$ 7,559,433	\$ 7,529,561	\$ 7,381,025	\$ 8,156,560	11%
Expenditures					
Personnel	\$ 4,641,158	\$ 4,734,898	\$ 4,468,652	\$ 5,010,555	12%
Contractual Services	2,257,966	2,123,542	2,202,787	2,406,593	9%
Materials & Supplies	627,906	571,951	664,251	698,900	5%
Other	4,447	4,810	4,642	4,840	4%
Capital	80,373	62,337	53,339	39,981	-25%
Total Expenditures	\$ 7,611,850	\$ 7,497,538	\$ 7,393,671	\$ 8,160,869	10%
Net All Leisure Enterprise Funds	\$ (52,417)	\$ 32,023	\$ (12,646)	\$ (4,309)	66%

Leisure Enterprise Funds

Summary by Fund

Leisure Enterprise Summary by Fund

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Casper Events Center					
Revenues	\$ 3,000,144	\$ 2,918,309	\$ 2,744,927	\$ 3,218,262	10%
Expenditures	3,002,324	2,918,309	2,744,927	3,218,262	10%
Net	(2,180)	-	-	-	0%
Municipal Golf Course					
Revenues	904,671	976,912	948,912	1,004,225	3%
Expenditures	952,920	966,589	961,558	1,008,534	4%
Net	(48,249)	10,323	(12,646)	(4,309)	-142%
Casper Recreation Center					
Revenues	1,144,574	1,163,407	1,164,522	1,236,180	6%
Expenditures	1,144,574	1,163,407	1,164,522	1,236,180	6%
Net	-	-	-	-	0%
Aquatics					
Revenues	1,055,226	1,073,281	1,068,137	1,092,868	2%
Expenditures	1,055,226	1,037,781	1,068,137	1,092,868	5%
Net	-	35,500	-	-	-100%
Ice Arena					
Revenues	553,419	548,344	599,432	624,864	14%
Expenditures	553,706	562,144	599,432	624,864	11%
Net	(287)	(13,800)	-	-	100%
Hogadon					
Revenues	901,399	849,308	855,095	980,161	15%
Expenditures	903,100	849,308	855,095	980,161	15%
Net	(1,701)	-	-	-	0%
Revenues- All Leisure Enterprise	7,559,433	7,529,561	7,381,025	8,156,560	8%
Expenditures- All Leisure Enterprise	7,611,850	6,648,230	6,538,576	7,180,708	8%
Net All Leisure Enterprise	\$ (52,417)	\$ 32,023	\$ (12,646)	\$ (4,309)	-113%

Casper Events Center Fund (CEC)

Income Statement

(Budget Basis)

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 1,872,789	\$ 1,985,350	\$ 1,656,100	\$ 2,066,600	4%
Administration/Management Fees	151,299	153,999	153,999	137,730	-11%
Total Revenues	2,024,088	2,139,349	1,810,099	2,204,330	3%
Expenses					
Personnel Services	1,953,896	1,962,157	1,691,029	2,068,680	5%
Contractual	726,382	657,440	701,477	768,707	17%
Materials & Supplies	307,961	274,925	330,921	361,775	32%
Depreciation	-	-	-	-	0%
Other	-	-	-	-	0%
Total Expenses	2,988,239	2,894,522	2,723,427	3,199,162	11%
Operating Income (Loss)	(964,151)	(755,173)	(913,328)	(994,832)	32%
<u>Non-operating Activity</u>					
Revenues					
Interest	57	-	17	-	0%
Miscellaneous	13,608	13,300	10,000	13,500	2%
Transfers In	962,391	765,660	924,811	1,000,432	31%
Total Revenues	976,056	778,960	934,828	1,013,932	30%
Non-operating Income (Loss)	976,056	778,960	934,828	1,013,932	30%
Uses					
Capital	14,085	23,787	21,500	19,100	-20%
Total Uses	14,085	23,787	21,500	19,100	-20%
Capital Income (Loss)	(14,085)	(23,787)	(21,500)	(19,100)	20%
Net Income (Loss)	\$ (2,180)	\$ -	\$ -	\$ -	0%

Casper Events Center Fund (CEC)

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

Casper Events Center Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Leisure Services Director	1	1	1	1
Events Center Manager	1	1	1	1
Administrative Support Tech	1	1	1	1
Administrative Assistant II	1	1	1	1
Audio Visual Technician	1	1	1	1
Box Office Supervisor II	1	1	1	1
Event Specialist	1	1	1	1
Food & Bev Superintendent	1	1	1	1
Asst Food & Beverage Superintendent	1	1	1	1
Maintenance Crew Leader	1	1	1	1
Maint & Technical Specialist	1	1	1	1
Marketing Promotions Specialist	1	1	1	1
Operations Supervisor II	1	1	1	1
Food Service Coordinator	1	1	1	1
Total	14	14	14	14
Part Time Employees (Budget)	\$ 565,188	\$ 715,923	\$ 675,530	\$ 725,133

Casper Events Center (CEC) Highlights

The new ice floor will allow CEC to attract a hockey team, pursue a variety of family ice shows, and open ice time for the other user groups (including special events for the public). Replacing the current ATM machine with two new models gives us the flexibility to use one machine as a portable, moving it around the building for different event configurations (better access for the public). The two new scoreboards and ribbon boards in the arena and the two new marquees on the grounds (purchased with SLIB funding) near Events Drive will enhance the customer experience for each of our events.

Casper Events Center Fund (CEC)

Casper Events Center Budget Summary

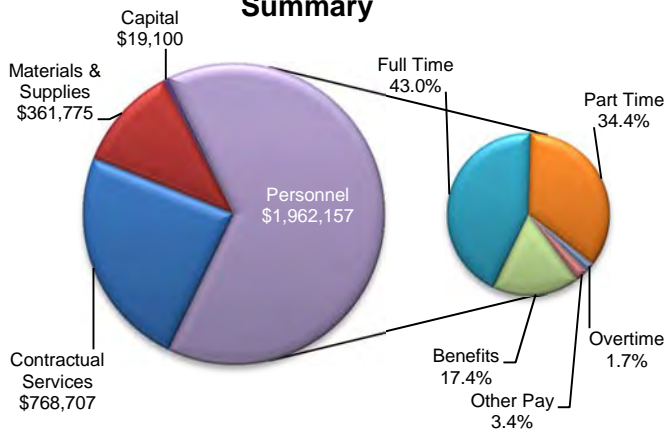
	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 1,872,789	\$ 1,985,350	\$ 1,656,100	\$ 2,066,600	4%
Miscellaneous	164,964	167,299	164,016	151,230	-10%
Transfer In	962,391	765,660	924,811	1,000,432	31%
Total Revenues	\$ 3,000,144	\$ 2,918,309	\$ 2,744,927	\$ 3,218,262	10%
Expenditures					
Personnel	\$ 1,953,896	\$ 1,962,157	\$ 1,691,029	\$ 2,068,680	5%
Contractual Services	726,382	657,440	701,477	768,707	17%
Materials & Supplies	307,961	274,925	330,921	361,775	32%
Other	-	-	-	-	0%
Capital	14,085	23,787	21,500	19,100	-20%
Total Expenditures	\$ 3,002,324	\$ 2,918,309	\$ 2,744,927	\$ 3,218,262	10%
Net Casper Events Center Fund	\$ (2,180)	\$ -	\$ -	\$ -	0%

Actual Reserves on June 30, 2014 \$ (245,587)

Projected Reserves on June 30, 2015 \$ (245,587)

Projected Reserves on June 30, 2016 \$ (245,587)

Casper Events Center Budget Summary



Casper Events Center Expenditures



FY 2016 Capital Summary

Replacement Capital		New Capital	
Box Office Computer Replacements	\$ 19,100		
Total	\$ 19,100	Total	\$ -

Municipal Golf Course Fund

Income Statement

(Budget Basis)

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 836,146	\$ 903,000	\$ 875,000	\$ 930,000	3%
Administration/Management Fees	54,819	60,912	60,912	61,225	1%
Total Revenues	890,965	963,912	935,912	991,225	3%
Expenses					
Personnel Services	468,700	495,405	493,726	518,547	5%
Contractual	383,878	375,734	373,532	388,031	3%
Materials & Supplies	92,514	94,450	93,300	94,450	0%
Total Expenses	945,092	965,589	960,558	1,001,028	4%
Operating Income (Loss)	(54,127)	(1,677)	(24,646)	(9,803)	485%
<u>Non-operating Activity</u>					
Revenues					
Miscellaneous	13,706	13,000	13,000	13,000	0%
Total Revenues	13,706	13,000	13,000	13,000	0%
Non-operating Income (Loss)	13,706	13,000	13,000	13,000	0%
<u>Capital Activity</u>					
Uses					
Replacement Capital	7,828	1,000	1,000	7,506	651%
Total Uses	7,828	1,000	1,000	7,506	651%
Capital Income (Loss)	(7,828)	(1,000)	(1,000)	(7,506)	651%
Net Income (Loss)	\$ (48,249)	\$ 10,323	\$ (12,646)	\$ (4,309)	-142%

Municipal Golf Course Fund

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

Golf Course Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Special Facilities Manager	1	1	1	1
Golf Course Mechanic	1	1	1	1
Golf Course Superintendent	1	1	1	1
Golf Course Technician	1	1	1	1
Irrigation Worker	1	1	1	1
Total	5	5	5	5
Part Time Employees (Budget)	\$ 57,408	\$ 65,287	\$ 64,500	\$ 64,500

Municipal Golf Course Highlights

Continuation of 19th Hole Vendor Services Agreement (with Caddie Shack Restaurant) and the Golf Pro Services Agreement (with Gary Marsh, Inc.). Implementation of course operational improvements as suggested by Golf Course User Groups, to include: cart path improvements, forward tee development, continued marketing plan development, and eventual rebuilding of greens as funding dictates (Park Nine holes 5 and 7, Highlands Nine holes 2 and 3).

Golf Course Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 836,146	\$ 903,000	\$ 875,000	\$ 930,000	3%
Miscellaneous	68,525	73,912	73,912	74,225	0%
Total Revenues	\$ 904,671	\$ 976,912	\$ 948,912	\$ 1,004,225	3%
Expenditures					
Personnel	\$ 468,700	\$ 495,405	\$ 493,726	\$ 518,547	5%
Contractual Services	383,878	375,734	373,532	388,031	3%
Materials & Supplies	92,514	94,450	93,300	94,450	0%
Other	-	-	-	-	0%
Capital	7,828	1,000	1,000	7,506	651%
Total Expenditures	\$ 952,920	\$ 966,589	\$ 961,558	\$ 1,008,534	4%
Net Golf Course Fund	\$ (48,249)	\$ 10,323	\$ (12,646)	\$ (4,309)	-142%

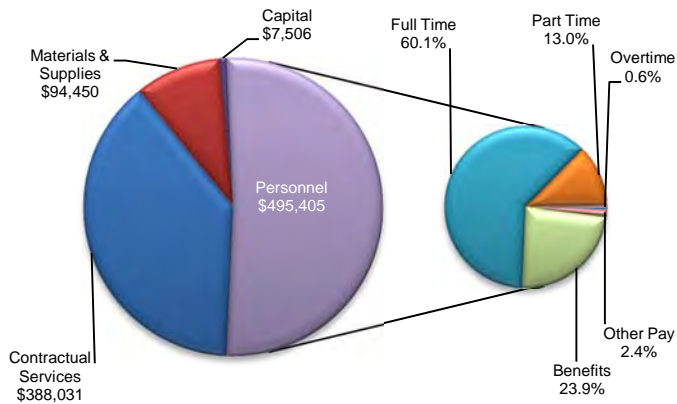
Actual Reserves on June 30, 2014 \$ (48,314)

Projected Reserves on June 30, 2015 \$ (60,960)

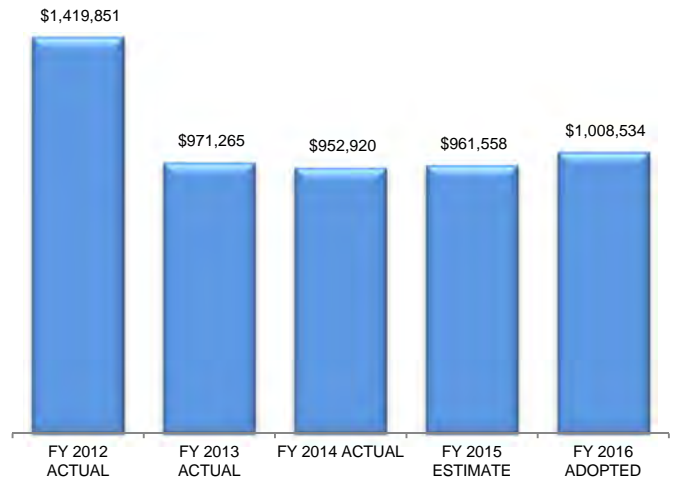
Projected Reserves on June 30, 2016 \$ (65,269)

Municipal Golf Course Fund

Golf Course Budget Summary



Golf Course Expenditures



Municipal Golf Course FY 2016 Capital Summary

Replacement Capital			New Capital	
Green Cover Replacements	\$	7,506		
Total	\$	7,506	Total	\$ -

Casper Recreation Center Fund

Income Statement

(Budget Basis)

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
<u>Operating Activity</u>					
<u>Revenues</u>					
Charges for Services	\$ 556,642	\$ 564,001	\$ 536,350	\$ 563,550	0%
Total Revenues	556,642	564,001	536,350	563,550	0%
<u>Expenses</u>					
Personnel Services	887,292	924,011	909,499	935,918	1%
Contractual	215,647	194,762	207,703	257,112	32%
Materials & Supplies	39,520	34,784	37,517	41,100	18%
Debt Service & Interest	115	200	103	-	-100%
Total Expenses	1,142,574	1,153,757	1,154,822	1,234,130	7%
Operating Income (Loss)	(585,932)	(589,756)	(618,472)	(670,580)	14%
<u>Non-operating Activity</u>					
<u>Revenues</u>					
Transfers In	587,932	599,406	628,172	672,630	12%
Total Revenues	587,932	599,406	628,172	672,630	12%
Non-operating Income (Loss)	587,932	599,406	628,172	672,630	12%
<u>Capital Activity</u>					
Replacement Capital	2,000	9,650	9,700	2,050	-79%
Total Uses	2,000	9,650	9,700	2,050	-79%
Capital Income (Loss)	(2,000)	(9,650)	(9,700)	(2,050)	79%
Net Income (Loss)	\$ -	\$ -	\$ -	\$ -	0%

Casper Recreation Center Fund

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

Casper Recreation Center Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Administrative Support Tech	1	1	1	1
Custodial Maintenance Worker I	1	1	1	1
Custodial Maintenance Worker II	1	1	1	1
Recreation Coordinator	2	2	2	2
Recreation Manager	1	1	1	1
Recreation Supervisor II	2	2	2	2
Total	8	8	8	8
Part Time Employees (Budget)	\$ 269,339	\$ 271,874	\$ 273,977	\$ 273,418

Casper Recreation Center Highlights

Upgrades and improvements to be made to the Casper Recreation Center within the year include the conversion of the four racquetball courts to cardio fitness and weight rooms, the remodel of past weight room space into a colorful toddler indoor play area, the replacement of a VCT tile floor in a large meeting room with a wood floor suitable to accommodate a variety of dance and fitness activities and replacing men's and women's locker room tile throughout those spaces. Combined, these upgrades will improve aesthetics and functionality of existing spaces without adding square footage to the Recreation Center. An increase in contractual services is being proposed to include funding to provide professional services to evaluate operations and future direction of recreation operations and amenities provided by the City. Additionally, expenditures for advertising are included to assist with advertisements for impacts to the public during remodeling and to publicize the newly renovated spaces. A slight increase in personnel expenditures is primarily associated with recent classification changes in both full time and part time wages as there has not been an increase in staffing in over ten years.

Casper Recreation Center Fund

Casper Recreation Center Budget Summary

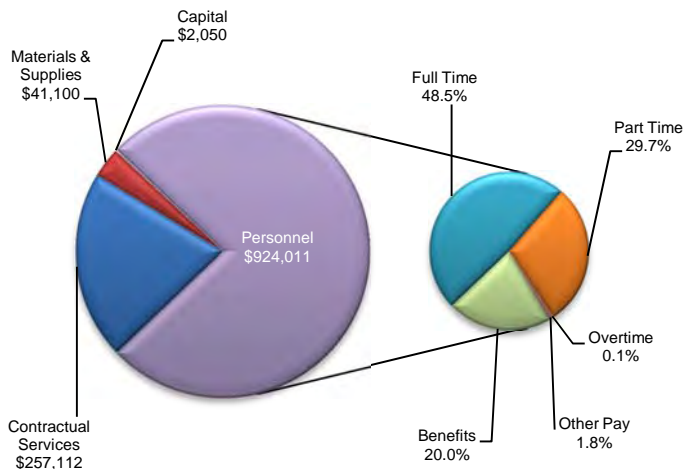
	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 556,642	\$ 564,001	\$ 536,350	\$ 563,550	0%
Transfers In	587,932	599,406	628,172	672,630	12%
Total Revenues	\$ 1,144,574	\$ 1,163,407	\$ 1,164,522	\$ 1,236,180	6%
Expenditures					
Personnel	\$ 887,292	\$ 924,011	\$ 909,499	\$ 935,918	1%
Contractual Services	215,647	194,762	207,703	257,112	32%
Materials & Supplies	39,520	34,784	37,517	41,100	18%
Other	115	200	103	-	-100%
Capital	2,000	9,650	9,700	2,050	-79%
Total Expenditures	\$ 1,144,574	\$ 1,163,407	\$ 1,164,522	\$ 1,236,180	6%
Net Casper Recreation Center Fund	\$ -	\$ -	\$ -	\$ -	0%

Actual Reserves on June 30, 2014 \$ 73,271

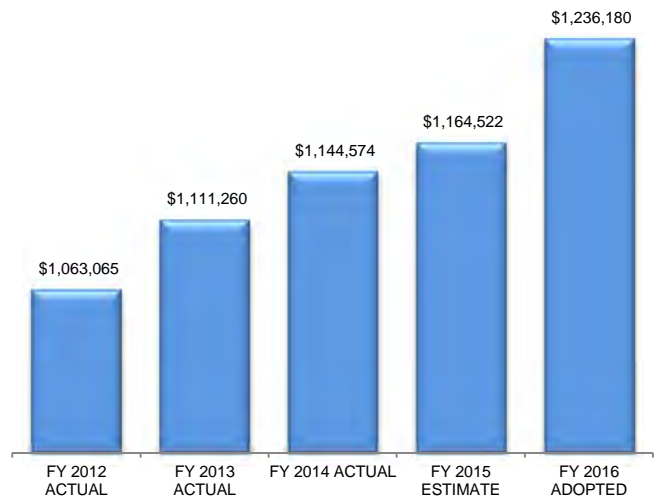
Projected Reserves on June 30, 2015 \$ 73,271

Projected Reserves on June 30, 2016 \$ 73,271

Recreation Center Budget Summary



Recreation Center Expenditures



Casper Recreation Center FY 2016 Capital Summary

Replacement Capital		New Capital	
Computer Replacement (1)	\$ 2,050		\$ -
Total	\$ 2,050	Total	\$ -

Aquatics Fund

Income Statement

(Budget Basis)

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 532,153	\$ 560,205	\$ 495,419	\$ 569,265	2%
Administration/Management Fees	19,969	16,495	16,495	29,448	79%
Miscellaneous Revenue	23,348	29,000	25,529	30,000	3%
Total Revenues	575,470	605,700	537,443	628,713	4%
Expenses					
Personnel Services	657,056	644,719	659,095	680,025	5%
Contractual	346,180	329,152	345,514	345,978	5%
Materials & Supplies	49,363	58,100	57,887	64,100	10%
Other	1,144	1,410	1,241	1,340	-5%
Total Expenses	1,053,743	1,033,381	1,063,737	1,091,443	6%
Operating Income (Loss)	(478,273)	(427,681)	(526,294)	(462,730)	8%
<u>Non-operating Activity</u>					
Revenues					
Transfers In	479,756	467,581	530,694	464,155	-1%
Total Revenues	479,756	467,581	530,694	464,155	-1%
Non-operating Income (Loss)	479,756	467,581	530,694	464,155	-1%
<u>Capital Activity</u>					
Uses					
Capital - New	969	4,400	4,400	-	-100%
Capital - Replacement	514	-	-	1,425	100%
Total Uses	1,483	4,400	4,400	1,425	-68%
Capital Income (Loss)	(1,483)	(4,400)	(4,400)	(1,425)	68%
Net Income (Loss)	\$ -	\$ 35,500	\$ -	\$ -	-100%

Aquatics Fund

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

Aquatics Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Recreation Coordinator	1	1	1	1
Recreation Supervisor II	1	1	1	1
Custodial Maintenance Worker I	1	1	1	1
Custodial Maintenance Worker II	1	1	1	1
Total	4	4	4	4
Part Time Employees (Budget)				
	\$ 342,245	\$ 365,605	\$ 353,320	\$ 373,922

Aquatics Highlights

Both revenues and expenses in the Aquatics Fund have increased in FY 2016. With the anticipated opening of Mike Sedar Pool in 2016, daily admissions, pass and concessions revenues should increase as will expenditures for part time personnel, supplies and utilities. Significant maintenance to aquatic facilities, including resurfacing the slides at the Aquatic Center, replacing the filter system and the perimeter drain at Washington Pool, improving lighting at indoor and outdoor facilities, and installing non-skid surfaces in various locations, will have limited revenue producing potential, but is all necessary to continue to provide a safe, healthy environment for aquatic recreation.

Aquatics Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 532,153	\$ 560,205	\$ 495,419	\$ 569,265	2%
Miscellaneous	43,317	45,495	42,024	59,448	31%
Transfer In	479,756	467,581	530,694	464,155	-1%
Total Revenues	\$ 1,055,226	\$ 1,073,281	\$ 1,068,137	\$ 1,092,868	2%
Expenditures					
Personnel	\$ 657,056	\$ 644,719	\$ 659,095	\$ 680,025	5%
Contractual Services	346,180	329,152	345,514	345,978	5%
Materials & Supplies	49,363	58,100	57,887	64,100	10%
Other	1,144	1,410	1,241	1,340	-5%
Capital	1,483	4,400	4,400	1,425	-68%
Total Expenditures	\$ 1,055,226	\$ 1,037,781	\$ 1,068,137	\$ 1,092,868	5%
Net Aquatics Fund	\$ -	\$ 35,500	\$ -	\$ -	-100%

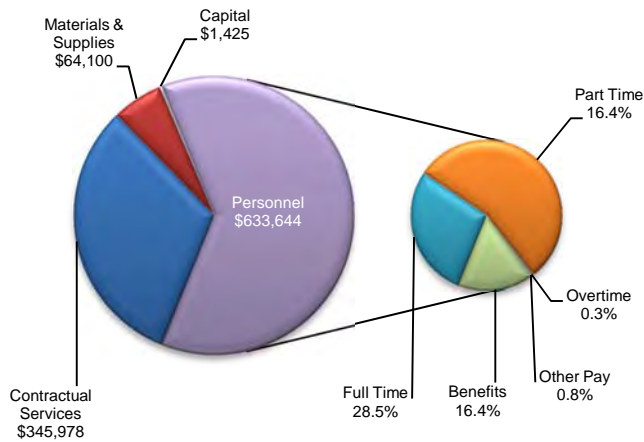
Actual Reserves on June 30, 2014 \$ (4,212)

Projected Reserves on June 30, 2015 \$ (4,212)

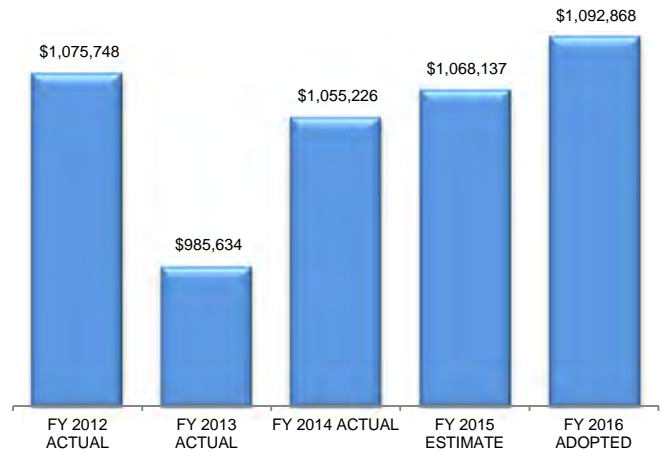
Projected Reserves on June 30, 2016 \$ (4,212)

Aquatics Fund

Aquatics Budget Summary



Aquatics Expenditures



Aquatics FY 2016 Capital Summary

Replacement Capital			New Capital		
Computer Replacement (1)	\$	1,425			
Total	\$	1,425	Total	\$	-

Ice Arena Fund

Income Statement

(Budget Basis)

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 267,143	\$ 273,300	\$ 266,253	\$ 283,675	4%
Miscellaneous Revenue	67,692	69,300	79,300	82,650	19%
Total Revenues	334,835	342,600	345,553	366,325	7%
Expenses					
Personnel Services	320,845	343,886	356,946	367,617	7%
Contractual	175,525	165,366	174,823	187,872	14%
Materials & Supplies	54,029	42,692	64,126	65,475	53%
Other	3,188	3,200	3,298	3,500	9%
Total Expenses	553,587	555,144	599,193	624,464	12%
Operating Income (Loss)	(218,752)	(212,544)	(253,640)	(258,139)	21%
<u>Non-operating Activity</u>					
Revenues					
Transfers	218,583	205,744	253,879	258,539	26%
Interest on Investments	1	-	-	-	0%
Total Revenues	218,584	205,744	253,879	258,539	26%
Non-operating Income (Loss)	218,584	205,744	253,879	258,539	26%
<u>Capital Activity</u>					
Uses					
Replacement Capital	119	7,000	239	400	-94%
Total Uses	119	7,000	239	400	-94%
Capital Income (Loss)	(119)	(7,000)	(239)	(400)	94%
Net Income (Loss)	\$ (287)	\$ (13,800)	\$ -	\$ -	100%

Ice Arena Fund

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

Ice Arena Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Recreation Coordinator	1	1	1	1
Recreation Supervisor II	1	1	1	1
Custodial Maintenance Worker II	1	1	1	1
Total	3	3	3	3
Part Time Employees (Budget)	\$ 88,264	\$ 111,983	\$ 116,963	\$ 126,154

Ice Arena Highlights

Increased expenditures in utilities, materials and supplies and part time personnel continue to be operational expense drivers. The price of R-22 refrigerant, replacement dasher board glass, and concessions items have the most significant impact on materials and supplies. User group rental, primarily tied to the Casper Coyotes Junior Hockey Team, Casper Amateur Hockey Club, and the Casper Figure Skating Club and others, continues to affect revenues positively and also impacts concession sales.

Ice Arena Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 267,143	\$ 273,300	\$ 266,253	\$ 283,675	4%
Miscellaneous	67,693	69,300	79,300	82,650	19%
Transfer In	218,583	205,744	253,879	258,539	26%
Total Revenues	\$ 553,419	\$ 548,344	\$ 599,432	\$ 624,864	14%
Expenditures					
Personnel	\$ 320,845	\$ 343,886	\$ 356,946	\$ 367,617	7%
Contractual Services	175,525	165,366	174,823	187,872	14%
Materials & Supplies	54,029	42,692	64,126	65,475	53%
Other	3,188	3,200	3,298	3,500	9%
Capital	119	7,000	239	400	-94%
Total Expenditures	\$ 553,706	\$ 562,144	\$ 599,432	\$ 624,864	11%
Net Ice Arena Fund	\$ (287)	\$ (13,800)	\$ -	\$ -	100%

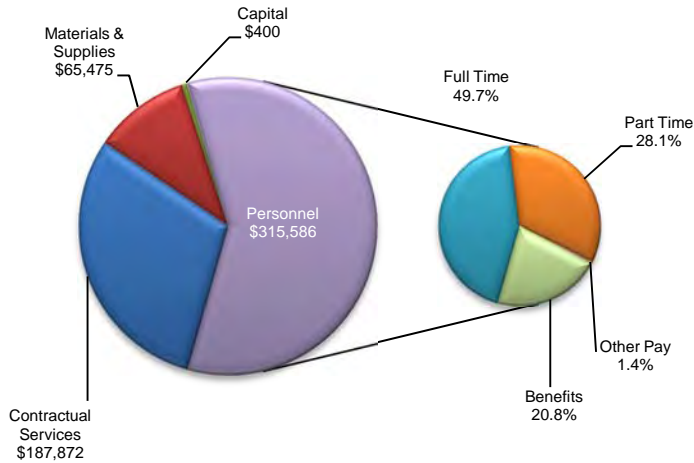
Actual Reserves on June 30, 2014 \$ 22,732

Projected Reserves on June 30, 2015 \$ 22,732

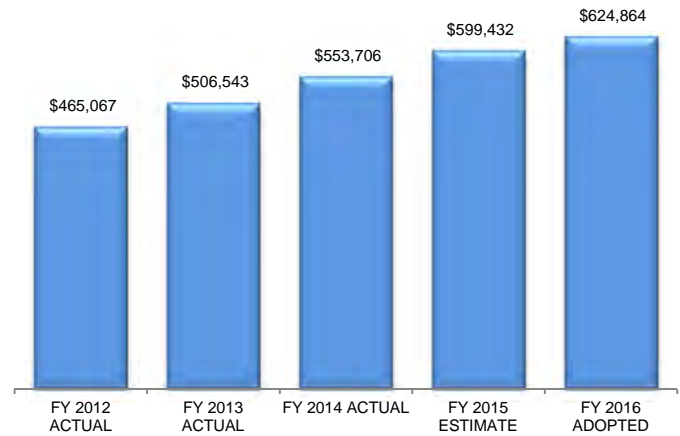
Projected Reserves on June 30, 2016 \$ 22,732

Ice Arena Fund

Ice Arena Budget Summary



Ice Arena Expenditures



Ice Arena FY 2016 Capital Summary

Replacement Capital			New Capital		
Misc Technologies Replacement	\$	400		\$	-
Total	\$	400	Total	\$	-

Hogadon Ski Area Fund

Income Statement

(Budget Basis)

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 440,019	\$ 472,900	\$ 482,000	\$ 504,000	7%
Total Revenues	440,019	472,900	482,000	504,000	7%
Expenses					
Personnel Services	\$ 353,369	\$ 364,720	\$ 358,357	\$ 439,768	21%
Contractual	410,354	401,088	399,738	458,893	14%
Materials & Supplies	84,519	67,000	80,500	72,000	7%
Total Expenses	848,242	832,808	838,595	970,661	17%
Operating Income (Loss)	(408,223)	(359,908)	(356,595)	(466,661)	30%
<u>Non-operating Activity</u>					
Revenues					
Building Rent	4,340	5,000	5,000	7,500	50%
Transfer In	457,040	371,408	368,095	442,975	19%
Total Revenues	461,380	376,408	373,095	476,161	27%
Non-operating Income (Loss)	461,380	376,408	373,095	476,161	27%
<u>Capital Activity</u>					
Uses					
Replacement Capital	54,858	16,500	16,500	9,500	-42%
Total Uses	54,858	16,500	16,500	9,500	-42%
Capital Income (Loss)	(54,858)	(16,500)	(16,500)	(9,500)	42%
Net Income (Loss)	\$ (1,701)	\$ -	\$ -	\$ -	0%

Hogadon Ski Area Fund

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

Hogadon Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Ski Area Superintendent	1	1	1	1
Administrative Assistant III	-	-	-	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	5

*Additional Position - Administrative Assistant III

Part Time Employees (Budget)	\$	64,643	\$	47,396	\$	55,481	\$	55,615
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Hogadon Highlights

This budget includes an additional Administrative Assistant III position which will be filled in October 2015. This position will be shared with Casper Events Center and Casper Recreation Center, part-time personnel costs in each of these funds were reduced to help fund this position. Admin Fees were increased to provide 5/12 funding for a Parks & Rec Tech position that was added in the Weed & Pest Fund. This position will be assigned to Hogadon November to March (5 months) each year.

Hogadon Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 440,019	\$ 472,900	\$ 482,000	\$ 504,000	7%
Miscellaneous	4,340	5,000	5,000	33,186	564%
Transfer In	457,040	371,408	368,095	442,975	19%
Total Revenues	\$ 901,399	\$ 849,308	\$ 855,095	\$ 980,161	15%
Expenditures					
Personnel	\$ 353,369	\$ 364,720	\$ 358,357	\$ 439,768	21%
Contractual Services	410,354	401,088	399,738	458,893	14%
Materials & Supplies	84,519	67,000	80,500	72,000	7%
Other	-	-	-	-	0%
Capital	54,858	16,500	16,500	9,500	-42%
Total Expenditures	\$ 903,100	\$ 849,308	\$ 855,095	\$ 980,161	15%
Net Hogadon Fund	\$ (1,701)	\$ -	\$ -	\$ -	0%

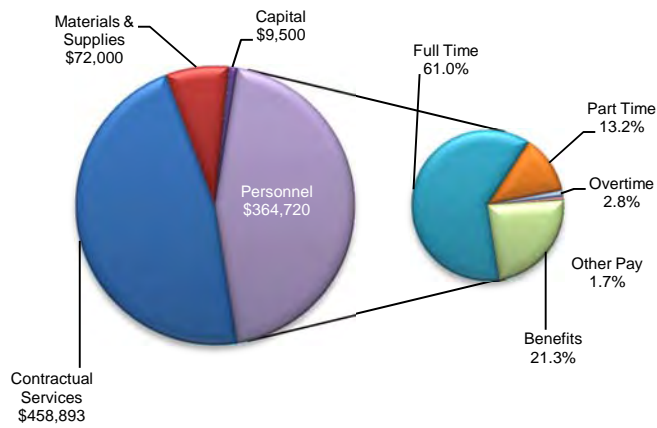
Actual Reserves on June 30, 2014 \$ (46,527)

Projected Reserves on June 30, 2015 \$ (46,527)

Projected Reserves on June 30, 2016 \$ (46,527)

Hogadon Ski Area Fund

Hogadon Budget Summary



Hogadon Expenditures



Hogadon FY 2016 Capital Summary

Replacement Capital			New Capital		
Dump Trailer	\$	2,500		\$	-
Computer Replacements		7,000			
Total	\$	9,500	Total	\$	-



TM

Other Enterprise Funds

Parking Lots



Parking Lots Fund

Income Statement

(Budget Basis)

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
<u>Operating Activity</u>					
Revenues					
Charges for Services	\$ 4,685	\$ 4,500	\$ 4,203	\$ 4,500	7%
Miscellaneous Revenue	1,271	7,000	5,787	14,645	153%
Total Revenues	5,956	11,500	9,990	19,145	92%
Expenses					
Contractual	18,406	14,300	18,180	22,645	25%
Depreciation	18,000	-	-	-	0%
Total Expenses	36,406	14,300	18,180	22,645	25%
Operating Income (Loss)	(30,450)	(2,800)	(8,190)	(3,500)	57%
<u>Non-operating Activity</u>					
Revenues					
Gain/Loss on Sale of Investments	161	-	(23)	-	100%
Interest	2,841	2,800	3,516	3,500	0%
Total Revenues	3,002	2,800	3,493	3,500	0%
Non-operating Income (Loss)	3,002	2,800	3,493	3,500	0%
<u>Capital Activity</u>					
Uses					
Capital	256	-	-	-	0%
Total Uses	256	-	-	-	0%
Capital Income (Loss)	(256)	-	-	-	0%
Net Income (Loss)	\$ (27,704)	\$ -	\$ (4,697)	\$ -	100%
Add Non-Cash Items					
Depreciation	18,000	-	-	-	0%
Net Income Excluding Non-Cash Items	(9,704)	-	(4,697)	-	100%

Parking Lots Fund

Parking Fund Highlights

A Request for Proposals (RFP) will be completed during FY 2016 for the management of the downtown parking structure. The FY 2016 Budget is uncertain, it is dependent on the outcome of the RFP.

Parking Budget Summary

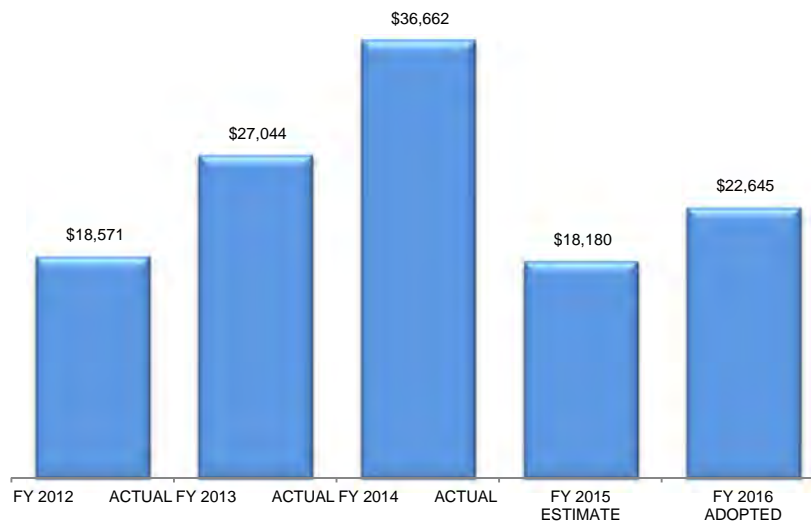
	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 4,685	\$ 4,500	\$ 4,203	\$ 4,500	7%
Miscellaneous	4,273	9,800	9,280	18,145	96%
Total Revenues	\$ 8,958	\$ 14,300	\$ 13,483	\$ 22,645	68%
Expenditures					
Contractual Services	\$ 18,406	\$ 14,300	\$ 18,180	\$ 22,645	25%
Other	18,000	-	-	-	0%
Capital	256	-	-	-	0%
Total Expenditures	\$ 36,662	\$ 14,300	\$ 18,180	\$ 22,645	25%
Net Parking Fund	\$ (27,704)	\$ -	\$ (4,697)	\$ -	100%

Actual Reserves on June 30, 2014 \$ 525,480

Projected Reserves on June 30, 2015 \$ 520,783

Projected Reserves on June 30, 2016 \$ 520,783

Parking Fund Expenditures





TM

Special Revenue Funds

Weed & Pest Fund

Transit Services Fund

Community Development Block Grant Fund

Police Grants Fund

Special Fire Assistance Fund

Redevelopment Loan Fund

Revolving Land Fund

Metropolitan Planning Organization Fund

Special Reserves Fund



Special Revenue Funds

Summary by Category

Special Revenue Funds Summary by Category

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Taxes	\$ 890,941	\$ 500,000	\$ 977,000	\$ 1,066,117	113%
Miscellaneous	581,801	218,596	449,437	1,431,737	555%
Transfers In	558,474	527,246	559,245	768,886	46%
Grants	2,821,066	2,922,161	2,437,815	3,207,958	10%
Total Revenues	\$ 4,852,282	\$ 4,168,003	\$ 4,423,497	\$ 6,474,698	55%
Expenditures					
Personnel	\$ 524,918	\$ 645,862	\$ 582,934	\$ 821,693	27%
Contractual Services	2,228,667	2,322,971	2,017,867	2,679,793	15%
Materials and Supplies	175,385	145,081	168,945	126,275	-13%
Other	1,001,695	870,398	869,682	879,778	1%
Capital	154,347	1,854,451	1,764,490	2,538,132	37%
Total Expenditures	\$ 4,085,012	\$ 5,879,363	\$ 5,444,518	\$ 7,045,671	20%
Net All Special Revenue Funds	\$ 767,270	\$ (1,711,360)	\$ (1,021,021)	\$ (570,973)	-67%

Special Revenue Funds

Summary by Fund

Special Revenue Summary by Fund					
	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Weed & Pest					
Revenues	\$ 540,979	\$ 500,000	\$ 577,000	\$ 607,603	22%
Expenditures	491,717	507,568	553,713	621,557	22%
Net	49,262	(7,568)	23,287	(13,954)	84%
Transit Fund					
Revenues	1,893,293	2,092,426	1,778,189	2,518,287	20%
Expenditures	1,893,293	2,092,426	1,746,189	2,518,287	20%
Net	-	-	32,000	-	0%
Community Development Block Grant					
Revenues	153,719	284,427	306,999	291,762	3%
Expenditures	160,677	300,298	306,999	291,762	-3%
Net	(6,958)	(15,871)	-	-	-100%
Metropolitan Planning Organization					
Revenues	949,070	821,012	807,684	845,738	3%
Expenditures	949,070	821,012	807,684	845,738	3%
Net	-	-	-	-	0%
Police Grants					
Revenues	201,416	170,429	199,419	247,861	45%
Expenditures	249,705	170,429	199,419	247,861	45%
Net	(48,289)	-	-	-	0%
Special Fire Assistance Fund					
Revenues	274,111	180,000	27,189	173,500	-4%
Expenditures	259,983	180,000	27,189	173,500	-4%
Net	14,128	-	-	-	0%
Redevelopment Loan					
Revenues	109,827	88,889	95,297	76,606	-14%
Expenditures	71,713	74,500	69,625	69,625	-7%
Net	38,114	14,389	25,672	6,981	-51%
Revolving Land Fund					
Revenues	379,905	30,820	231,720	1,233,341	3902%
Expenditures	8,854	1,608,130	1,608,700	1,740,341	8%
Net	371,051	(1,577,310)	(1,376,980)	(507,000)	-68%
Special Reserves Fund					
Revenues	349,962	-	400,000	480,000	100%
Expenditures	-	125,000	125,000	537,000	330%
Net	349,962	(125,000)	275,000	(57,000)	-54%
Revenues- All Special Revenue	4,852,282	4,168,003	4,423,497	6,474,698	55%
Expenditures- All Special Revenue	4,085,012	5,879,363	5,444,518	7,045,671	20%
Net All Special Revenue	\$ 767,270	\$ (1,711,360)	\$ (1,021,021)	\$ (570,973)	-67%

Weed & Pest Control Fund

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

Weed & Pest Control Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Municipal Worker II	2	2	2	2
Parks Crew Leader	-	-	1	1
Parks Crew Supervisor	1	1	-	-
Parks & Recreation Worker	-	-	-	1 *
Total	3	3	3	4

*Added Parks & Recreation Worker position for FY 2016

Part Time Employees (Budget)	\$ 12,435	\$ -	\$ 18,892	\$ 6,892
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Weed & Pest Control Highlights

The Weed and Pest Fund will no longer be covering expenditures for fertilizer, which decreases expenditures for materials and supplies. An administrative fee has been added to cover managerial expenses for the fund. A Park and Rec Tech position has also been added. This position will work on wild area mowing and maintenance for seven months of the year, then be transferred to Hogadon for the five months of winter. Pay for this position will be budgeted within Weed and Pest, but the personnel costs during the winter months will be paid through a transfer from Hogadon.

Weed & Pest Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Taxes	\$ 540,979	\$ 500,000	\$ 577,000	\$ 586,117	17%
Miscellaneous	-	-	-	21,486	100%
Total Revenues	\$ 540,979	\$ 500,000	\$ 577,000	\$ 607,603	22%
Expenditures					
Personnel	\$ 235,668	\$ 224,339	\$ 227,940	\$ 282,055	26%
Contractual Services	190,132	209,468	207,293	281,502	34%
Materials & Supplies	65,917	73,761	88,480	56,000	-24%
Capital	-	-	30,000	2,000	100%
Total Expenditures	\$ 491,717	\$ 507,568	\$ 553,713	\$ 621,557	22%
Net All Weed & Pest Fund	\$ 49,262	\$ (7,568)	\$ 23,287	\$ (13,954)	84%

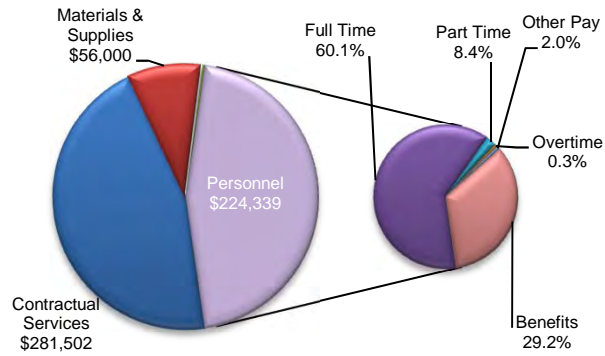
Actual Reserves on June 30, 2014 \$ 264,809

Projected Reserves on June 30, 2015 \$ 288,096

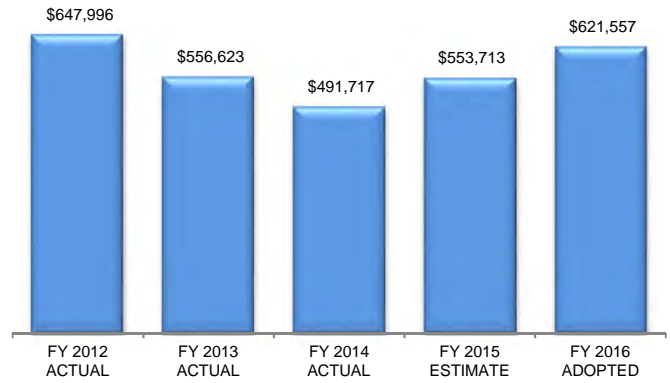
Projected Reserves on June 30, 2016 \$ 274,141

Weed & Pest Control Fund

Weed & Pest Budget Summary



Weed & Pest Expenditures



Transit Fund

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

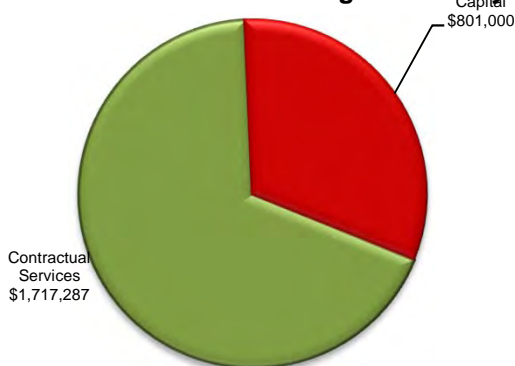
Transit Highlights

As demand on the transit system continues to grow, staff has recommended capital purchases to enhance the bus fleet. The FY16 budget includes 6 replacement buses funded through a grant from the Federal Transit Administration. One of these buses will provide superior access and improve operational efficiency by having a low floor hydraulic "kneeling" capability and a deployable ramp rather than a traditional wheelchair lift. After this vehicle has been tested, additional units may be purchased in the future.

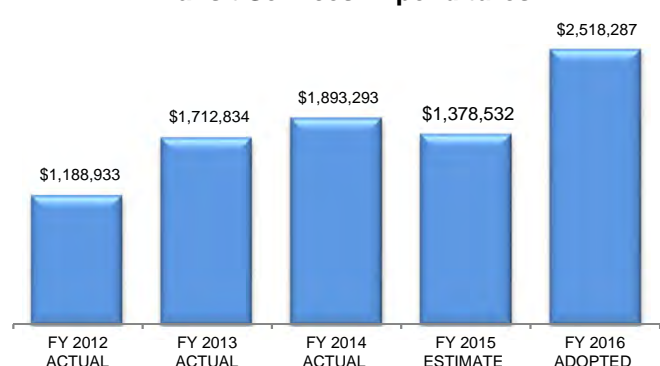
Transit Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Transfers In	\$ 474,187	\$ 449,544	\$ 481,544	\$ 698,002	55%
Grants	1,419,106	1,642,882	1,296,645	1,820,285	11%
Total Revenues	\$ 1,893,293	\$ 2,092,426	\$ 1,778,189	\$ 2,518,287	20%
Expenditures					
Contractual Services	\$ 1,893,273	\$ 1,846,936	\$ 1,612,699	\$ 1,717,287	-7%
Materials & Supplies	20	-	-	-	0%
Capital	-	245,490	133,490	801,000	226%
Total Expenditures	\$ 1,893,293	\$ 2,092,426	\$ 1,746,189	\$ 2,518,287	20%
Net Transit Fund	\$ -	\$ -	\$ 32,000	\$ -	0%
Actual Reserves on June 30, 2014					\$ -
Projected Reserves on June 30, 2015					\$ 32,000
Projected Reserves on June 30, 2016					\$ 32,000

Transit Services Budget Summary



Transit Services Expenditures



FY 2016 Capital Summary

Replacement Capital		New Capital	
Replace Buses (6)	\$ 801,000		
Total	\$ 801,000	Total	\$ -

CDBG Fund

Community Development Block Grant

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

Community Development Block Grant Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
H & CD Manager	1	-	-	-
Secretary II	-	-	-	-
Code Enforcement Inspector	1	-	-	-
Community Development Technician	-	1	1	1
Total	2	1	1	1
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

CDBG Highlights

This year, CDBG funds will be directed toward projects that support the community transit systems, maintenance and development of emergency and transitional housing at Life Steps Campus, new housing initiatives in partnership with local housing organizations, emergency repairs for low-moderate income homeowners, urban redevelopment in the Old Yellowstone District and the City core, and program administration.

Community Development Block Grant Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Grants	\$ 144,722	\$ 264,192	\$ 264,919	\$ 274,262	4%
Transfer In	-	11,385	11,385	10,000	-12%
Miscellaneous	8,997	8,850	30,695	7,500	-15%
Total Revenues	\$ 153,719	\$ 284,427	\$ 306,999	\$ 291,762	3%
Expenditures					
Personnel	\$ 53,239	\$ 56,165	\$ 56,051	\$ 59,202	5%
Contractual Services	1,182	1,200	-	-	-100%
Materials & Supplies	-	-	-	-	0%
Capital	-	-	-	-	0%
Other	106,256	242,933	250,948	232,560	-4%
Total Expenditures	\$ 160,677	\$ 300,298	\$ 306,999	\$ 291,762	-3%
Net CDBG Fund	\$ (6,958)	\$ (15,871)	\$ -	\$ -	-100%

Actual Reserves on June 30, 2014 \$ 108,531

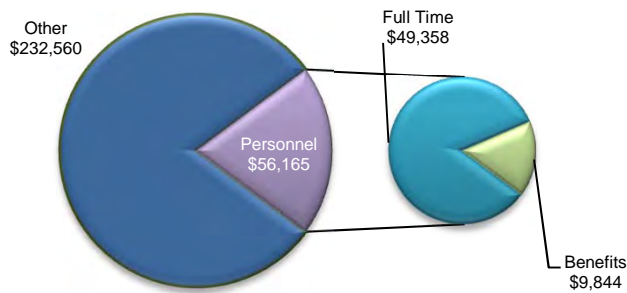
Projected Reserves on June 30, 2015 \$ 108,531

Projected Reserves on June 30, 2016 \$ 108,531

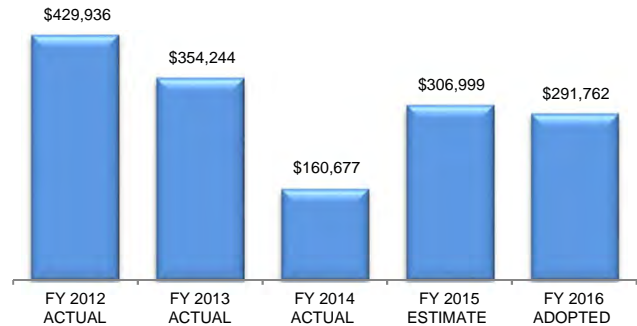
CDBG Fund

Community Development Block Grant

CDBG Budget Summary



CDBG Expenditures



Adopted Projects with Federal CDBG Funds

The adopted projects for the FY16 Community Development Block Grant are as follows:

Project Name	Adopted Activities	Allocation
Transportation Programs	To provide ridership tickets for elderly and disabled to ride the dial-a-ride system and tickets for elderly, disabled, homeless and low-moderate income persons to ride The Bus and CATC.	\$ 35,000
Housing Rehabilitation Assistance Program	To provide assistance to low-moderate income homeowners with emergency repairs and program-related costs.	25,671
Lifesteps Campus Care	To provide for necessary repairs and capital improvements.	75,000
City Core Revitalization Activities	To provide funding for matching façade grants.	27,414
Housing Initiatives	To continue to address the housing needs in Casper for emergency, transitional, and market affordable shelters and units.	45,000
Clearance and Demolition	To provide funding for activities that remove health and safety issues in LMI areas.	18,000
Administration	To provide for a portion of the salary and benefits for one fulltime employee.	64,000
Total		\$ 290,085

Metropolitan Planning Fund

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

Metropolitan Planning Organization Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Administrative Support Tech	1	1	1	1
GIS Specialist	-	-	1	1
MPO Manager	-	-	-	1
MPO Planner	-	1	-	-
MPO Supervisor	1	-	1	-
Total	2	2	3	3
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ 7,500

Metropolitan Planning Highlights

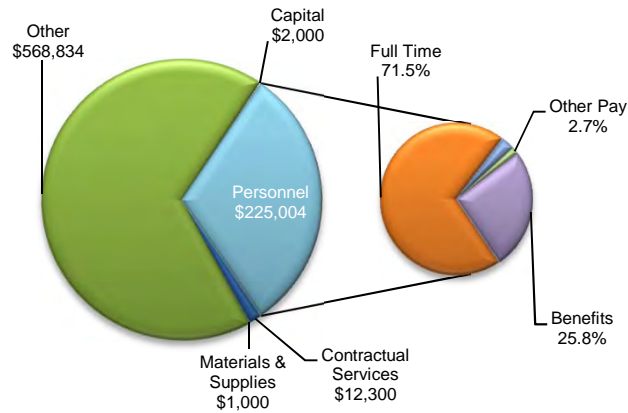
The addition of the MPO GIS Specialist combined with the purchase of Travel Demand Modeling software will ensure a robust analysis of travel patterns on both existing and proposed road networks. The Comprehensive Plan will provide the towns of Mills, Evansville, and Bar Nunn with a new general planning and visioning document for their respective jurisdictions. The Transit Route and Scheduling Analysis may provide recommendations for enhancing Casper's transit system to accommodate growing demand. Additional resources will be used to ensure quality data from aerial imagery and GIS databases.

Metropolitan Planning Organization Budget Summary

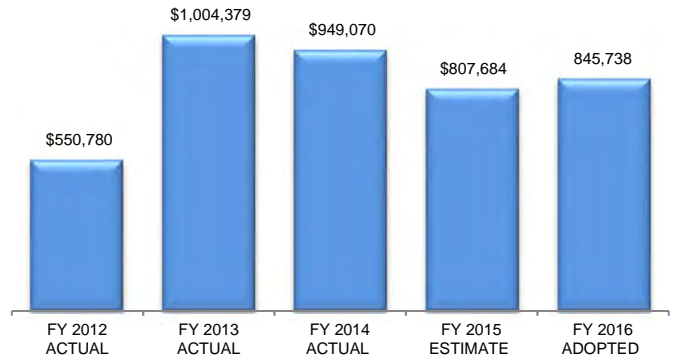
	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Miscellaneous	\$ 18,088	\$ 18,992	\$ 18,225	\$ 22,729	20%
Grants	846,695	735,703	723,143	762,125	4%
Transfers In	84,287	66,317	66,316	60,884	-8%
Total Revenues	\$ 949,070	\$ 821,012	\$ 807,684	\$ 845,738	3%
Expenditures					
Personnel	\$ 122,913	\$ 225,004	\$ 214,208	\$ 261,604	16%
Contractual Services	9,206	9,343	8,967	12,300	32%
Materials & Supplies	2,079	3,000	3,000	1,000	-67%
Other	814,872	542,565	540,409	568,834	5%
Capital	-	500	500	2,000	300%
Transfers Out	-	40,600	40,600	-	-100%
Total Expenditures	\$ 949,070	\$ 821,012	\$ 807,684	\$ 845,738	3%
Net MPO Fund	\$ -	\$ -	\$ -	\$ -	0%
Actual Reserves on June 30, 2014	\$ -				
Projected Reserves on June 30, 2015	\$ -				
Projected Reserves on June 30, 2016	\$ -				

Metropolitan Planning Fund

Metropolitan Planning Budget Summary



Metropolitan Planning Expenditures



Adopted Metropolitan Planning Organization Projects

The adopted projects for the FY16 Metropolitan Planning Organization are as follows:

Project Name	Allocation
Traffic Counts	\$ 20,000
Aerial Photography Update	100,000
Aerial Photography Quality Control	50,000
Comprehensive Plan	60,000
Natrona County Right of Way Identification Project	25,834
Casper Public Services Department Replacement Traffic Counters	12,000
Casper Street Connectivity Study	37,500
Transit Route and Schedule Analysis	42,500
GIS/GIO Personnel	124,000
Advanced GIS Support	22,000
ESRI Licensing Agreement	60,000
TransCAD Software	15,000
TOTAL	\$ 568,834

Police Grants Fund

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

Police Grants Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Victim Services Advocate	1	1	1	1
Total	1	1	1	1
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

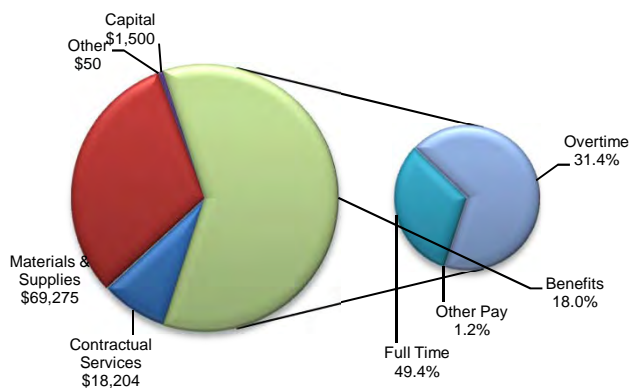
Police Grants Highlights

No significant changes for FY 2016.

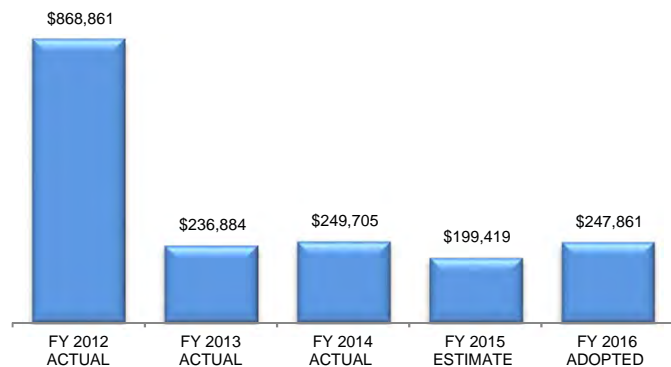
Police Grants Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Grants	\$ 136,432	\$ 99,384	\$ 125,919	\$ 177,786	79%
Miscellaneous	64,984	71,045	73,500	70,075	-1%
Total Revenues	\$ 201,416	\$ 170,429	\$ 199,419	\$ 247,861	45%
Expenditures					
Personnel	\$ 113,098	\$ 80,354	\$ 84,735	\$ 158,832	98%
Contractual Services	11,739	11,024	36,719	18,204	65%
Materials & Supplies	107,369	68,320	77,465	69,275	1%
Other	-	100	-	50	-50%
Capital	17,499	10,631	500	1,500	-86%
Total Expenditures	\$ 249,705	\$ 170,429	\$ 199,419	\$ 247,861	45%
Net Police Grants Fund	\$ (48,289)	\$ -	\$ -	\$ -	
Actual Reserves on June 30, 2014				\$ 99,012	
Projected Reserves on June 30, 2015				\$ 99,012	
Projected Reserves on June 30, 2016				\$ 99,012	

Police Grants Budget Summary



Police Grants Expenditures



Special Fire Assistance Fund

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

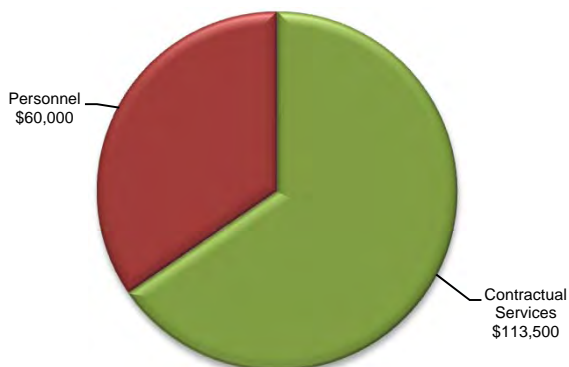
Special Fire Assistance Highlights

Casper Fire-EMS received another grant for 2015/2016 budget period for Homeland Security Regional Response Hazardous Material Team.

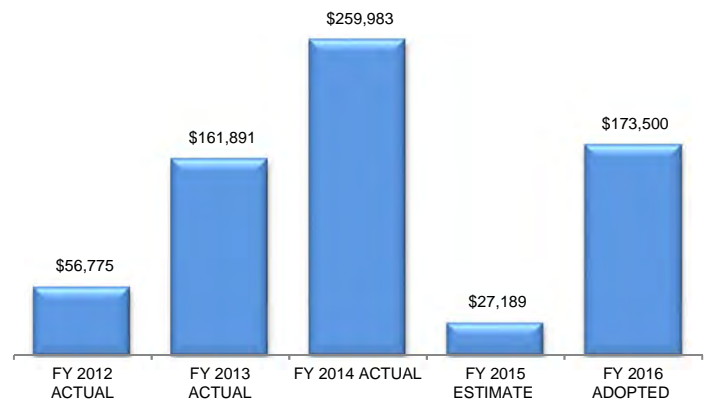
Special Fire Assistance Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Grants and Intergovernmental	\$ 274,111	\$ 180,000	\$ 27,189	\$ 173,500	-4%
Total Revenues	\$ 274,111	\$ 180,000	\$ 27,189	\$ 173,500	-4%
Expenditures					
Contractual Services	\$ 123,135	\$ 120,000	\$ 27,189	\$ 113,500	-5%
Personnel	-	60,000	-	60,000	0%
Capital	136,848	-	-	-	0%
Total Expenditures	\$ 259,983	\$ 180,000	\$ 27,189	\$ 173,500	-4%
Net Special Fire Assistance Fund	\$ 14,128	\$ -	\$ -	\$ -	0%
Actual Reserves on June 30, 2014					\$ 43,279
Projected Reserves on June 30, 2015					\$ 43,279
Projected Reserves on June 30, 2016					\$ 43,279

Special Fire Assistance Budget Summary



Special Fire Assistance Expenditures



Redevelopment Loan Fund

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

Redevelopment Loan Highlights

No significant changes for FY 2016.

Redevelopment Loan Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Miscellaneous	\$ 109,827	\$ 88,889	\$ 95,297	\$ 76,606	-14%
Total Revenues	\$ 109,827	\$ 88,889	\$ 95,297	\$ 76,606	-14%
Expenditures					
Other Expenses	\$ 71,713	\$ 74,500	\$ 69,625	\$ 69,625	-7%
Total Expenditures	\$ 71,713	\$ 74,500	\$ 69,625	\$ 69,625	-7%
Net Redevelopment Loan Fund	\$ 38,114	\$ 14,389	\$ 25,672	\$ 6,981	-51%
Actual Reserves on June 30, 2014				\$ 165,555	
Projected Reserves on June 30, 2015				\$ 191,227	
Projected Reserves on June 30, 2016				\$ 198,208	

Redevelopment Loan Fund Expenditures



Revolving Land Fund

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

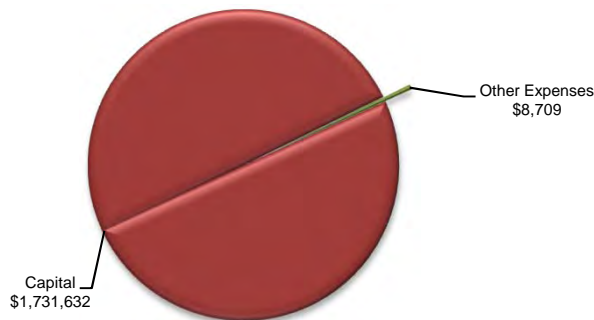
Revolving Land Fund Highlights

No acquisitions of land for redevelopment are planned for FY2016.

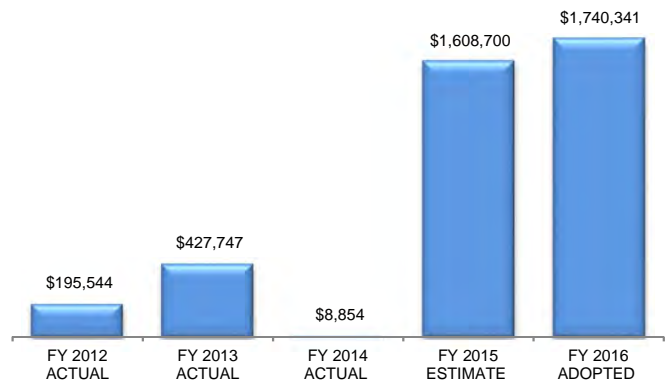
Revolving Land Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Miscellaneous	\$ 379,905	\$ 30,820	\$ 231,720	\$ 1,233,341	3902%
Total Revenues	\$ 379,905	\$ 30,820	\$ 231,720	\$ 1,233,341	3902%
Expenditures					
Other Expenses	\$ 8,854	\$ 10,300	\$ 8,700	\$ 8,709	-15%
Capital	-	1,597,830	1,600,000	1,731,632	8%
Total Expenditures	\$ 8,854	\$ 1,608,130	\$ 1,608,700	\$ 1,740,341	8%
Net Revolving Land Fund	\$ 371,051	\$ (1,577,310)	\$ (1,376,980)	\$ (507,000)	-68%
Actual Reserves on June 30, 2014					\$ 1,883,980
Projected Reserves on June 30, 2015					\$ 507,000
Projected Reserves on June 30, 2016					\$ -

Revolving Land Fund Budget Summary



Revolving Land Fund Expenditures



Special Reserves Fund

Special Reserves Highlights

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

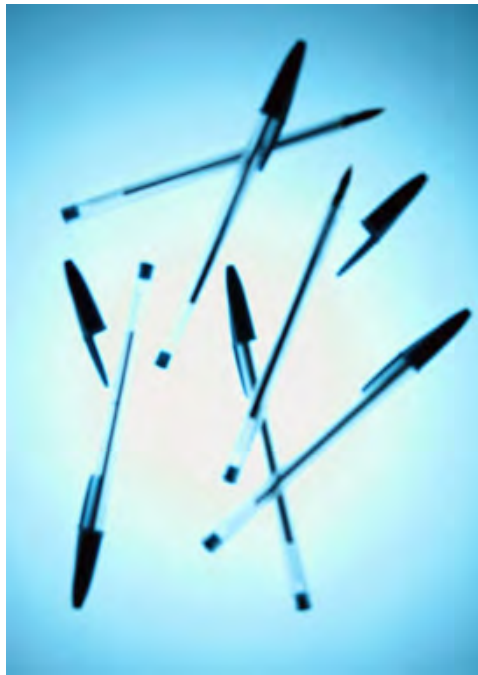
Special Reserves Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Franchise Fees	\$ 349,962	\$ -	\$ 400,000	\$ 480,000	100%
Total Revenues	\$ 349,962	\$ -	\$ 400,000	\$ 480,000	100%
Expenditures					
Contractual Services	\$ -	\$ 125,000	\$ 125,000	\$ 537,000	330%
Total Expenditures	\$ -	\$ 125,000	\$ 125,000	\$ 537,000	330%
Net Special Reserves Fund	\$ 349,962	\$ (125,000)	\$ 275,000	\$ (57,000)	-54%
Actual Reserves on June 30, 2014					\$ 349,962
Projected Reserves on June 30, 2015					\$ 615,298
Projected Reserves on June 30, 2016					\$ 558,298



Debt Service Funds

Special Assessments



Debt Service Fund

Debt Service Fund Highlights

No significant changes for this cost center in FY 2016.

Local Assessment Districts Budget Summary

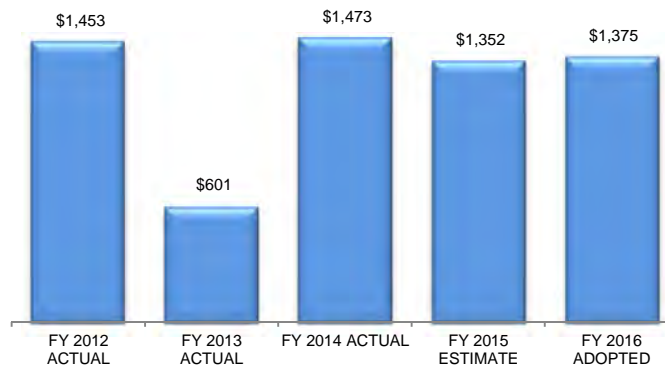
	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Miscellaneous	\$ 88,791	\$ 40,150	\$ 37,716	\$ 40,150	0%
Total Revenues	\$ 88,791	\$ 40,150	\$ 37,716	\$ 40,150	0%
Expenditures					
Contractual Services	\$ 1,473	\$ 1,375	\$ 1,352	\$ 1,375	0%
Other	-	-	-	-	0%
Total Expenditures	\$ 1,473	\$ 1,375	\$ 1,352	\$ 1,375	0%
Net Local Assessment District Fund	\$ 87,318	\$ 38,775	\$ 36,364	\$ 38,775	0%

Actual Reserves on June 30, 2014 \$ 2,149,721

Projected Reserves on June 30, 2015 \$ 2,186,085

Projected Reserves on June 30, 2016 \$ 2,224,860

Debt Service Expenditures



Internal Service Funds

Central Garage Fund

Buildings & Structures Fund

City Campus Fund

Property & Liability Insurance Fund

Information Technology Fund



Internal Service Funds

Budget Summary by Category

Internal Service Summary by Category

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Charges for Services/User Fees	\$ 5,679,470	\$ 5,700,865	\$ 5,665,501	\$ 5,945,013	4%
Miscellaneous	280,469	253,360	279,410	282,655	12%
Transfers In	2,638,317	2,040,585	2,022,635	2,013,916	-1%
Total Revenues	\$ 8,598,256	\$ 7,994,810	\$ 7,967,546	\$ 8,241,584	3%
Expenditures					
Personnel	\$ 3,199,014	\$ 3,224,175	\$ 3,271,866	\$ 3,494,172	8%
Contractual Services	3,344,892	3,228,837	3,145,305	3,202,895	-1%
Materials and Supplies	1,348,012	1,314,860	1,293,034	1,112,063	-15%
Other	476,243	26,430	78,400	25,390	-4%
Capital	627,895	840,416	804,984	525,000	-38%
Transfer Out	-	-	-	-	0%
Total Expenditures	\$ 8,996,056	\$ 8,634,718	\$ 8,593,589	\$ 8,359,520	-3%
Net All Internal Service Funds	\$ (397,800)	\$ (639,908)	\$ (626,043)	\$ (117,936)	82%

Internal Service Funds

Budget Summary by Category

Internal Service Summary by Fund

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Central Garage					
Revenues	\$ 2,659,561	\$ 2,391,392	\$ 2,417,524	\$ 2,637,741	10%
Expenditures	2,999,274	3,033,333	3,077,944	2,769,804	-9%
Net	(339,713)	(641,941)	(660,420)	(132,063)	79%
Buildings & Structures					
Revenues	1,075,818	1,096,468	1,063,863	1,177,023	7%
Expenditures	1,075,903	1,096,468	1,063,863	1,177,023	7%
Net	(85)	-	-	-	0%
City Campus					
Revenues	358,986	349,769	358,038	310,101	-11%
Expenditures	358,986	349,769	358,038	310,101	-11%
Net	-	-	-	-	0%
Property & Liability					
Revenues	3,135,125	2,799,989	2,800,164	2,697,960	-4%
Expenditures	3,146,163	2,797,956	2,765,787	2,683,833	-4%
Net	(11,038)	2,033	34,377	14,127	595%
Information Technology					
Revenues	1,368,766	1,357,192	1,327,957	1,418,759	5%
Expenditures	1,415,730	1,357,192	1,327,957	1,418,759	5%
Net	(46,964)	-	-	-	0%
Revenues- All Internal Service	8,598,256	7,994,810	7,967,546	8,241,584	3%
Expenditures- All Internal Service	8,996,056	8,634,718	8,593,589	8,359,520	-3%
Net All Internal Service Funds	\$ (397,800)	\$ (639,908)	\$ (626,043)	\$ (117,936)	82%

Central Garage Fund

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

Central Garage Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Mechanic I	-	2	1	1
Mechanic II	8	5	7	7 *
Mechanic III	-	2	2	2
Equipment Mechanic Supervisor	1	-	-	-
Equipment Tire Service Worker	1	-	-	-
Fleet Maintenance Manager	-	1	1	1
Administrative Assistant III	-	-	-	1
Secretary II	1	-	-	-
Warehouse Technician	2	2	-	-
Warehouse Worker	-	-	2	1
Total	13	12	13	13

*Additional Mechanic II position added during FY 2015

Part Time Employees (Budget)	\$	-	\$	-	\$	3,439	\$	5,000
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Central Garage Highlights

Interdepartmental Charges were increased as a result of an increase in services provided to Fire, Police, Streets and Balefill. The budget includes replacement of two air compressors, three floor hoists, diagnostic subscription updates and paving.

Central Garage Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Charges for Services/ User Fees	\$ 2,463,641	\$ 2,275,040	\$ 2,275,040	\$ 2,490,620	9%
Miscellaneous	185,998	102,300	128,432	121,500	19%
Transfers In	9,922	14,052	14,052	25,621	82%
Total Revenues	\$ 2,659,561	\$ 2,391,392	\$ 2,417,524	\$ 2,637,741	10%
Expenditures					
Personnel	\$ 882,957	\$ 917,628	\$ 971,582	\$ 1,047,605	14%
Contractual Services	471,814	453,084	426,227	502,649	11%
Materials and Supplies	1,241,441	1,179,621	1,180,135	977,550	-17%
Capital	403,062	483,000	500,000	242,000	-50%
Transfer Out	-	-	-	-	0%
Total Expenditures	\$ 2,999,274	\$ 3,033,333	\$ 3,077,944	\$ 2,769,804	-9%
Net Central Garage Fund	\$ (339,713)	\$ (641,941)	\$ (660,420)	\$ (132,063)	79%

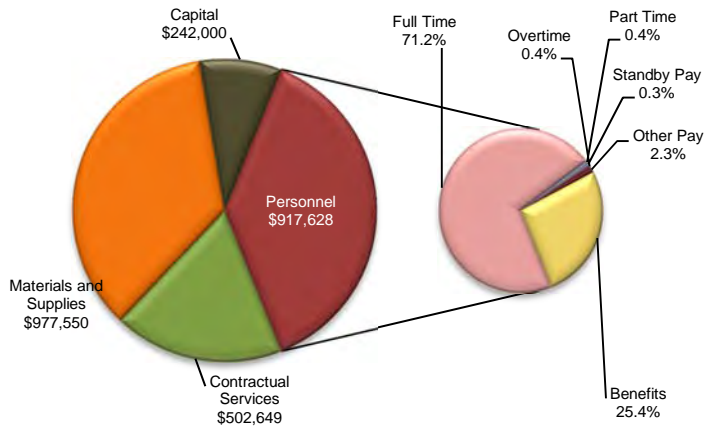
Actual Reserves on June 30, 2014 \$ 893,802

Projected Reserves on June 30, 2015 \$ 233,382

Projected Reserves on June 30, 2016 \$ 101,319

Central Garage Fund

Central Garage Budget Summary



Central Garage Expenditures



FY 2016 Capital Summary

Replacement Capital		New Capital	
Replace Air Compressors & Dryer	\$ 50,000		\$ -
Paving in Yard to Quonset Building	\$ 25,000		\$ -
Replace Floor Hoists (3)	\$ 150,000		\$ -
Diagnostic Subscription Updates	\$ 17,000		\$ -
Total	\$ 242,000	Total	\$ -

Buildings & Structures Fund

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

Buildings & Structures Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Buildings & Structures Superintendent	1	1	-	-
Buildings & Structures Manager	-	-	1	1
Buildings & Structures Supervisor II	1	1	1	1
Construction Maint Worker II	6	5	5	5
Custodial Maintenance Worker I	4	4	4	4
Custodial Maintenance Worker II	-	-	1	1 *
Senior Custodial Maint Worker	1	1	-	-
Total	13	12	12	12

*Custodial Maintenance Worker II position added in FY 2015, position was not included in the FY 2015 budget

Part Time Employees (Budget)	\$ 25,625	\$ -	\$ -	\$ -
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Buildings & Structures Highlights

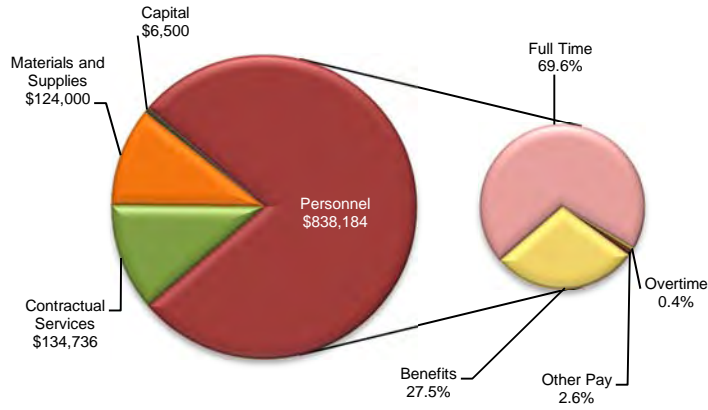
This budget reflects increases in Contractual Services resulting from increased energy usage, increases in maintenance contracts and electrical repairs. Capital expenditures include funding for a replacement printer and miscellaneous tools.

Buildings & Structures Budget Summary

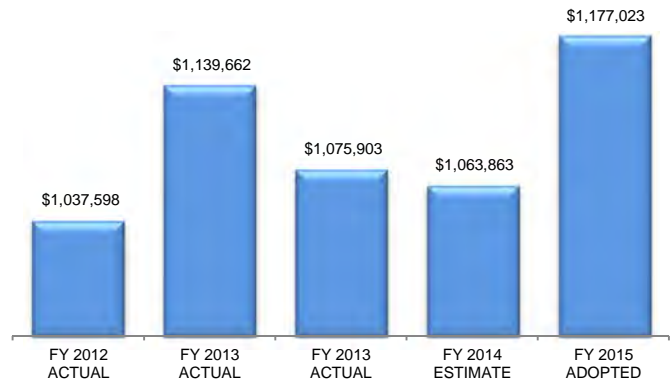
	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Charges for Services/ User Fees	\$ 548,170	\$ 580,254	\$ 580,254	\$ 581,144	0%
Interest Income	518	600	513	515	-14%
Transfers In	527,130	515,614	483,096	595,364	15%
Total Revenues	\$ 1,075,818	\$ 1,096,468	\$ 1,063,863	\$ 1,177,023	7%
Expenditures					
Personnel	\$ 852,026	\$ 838,184	\$ 831,756	\$ 911,787	9%
Contractual Services	119,055	125,284	125,844	134,736	8%
Materials and Supplies	99,166	126,000	101,139	124,000	-2%
Capital	5,656	7,000	5,124	6,500	-7%
Total Expenditures	\$ 1,075,903	\$ 1,096,468	\$ 1,063,863	\$ 1,177,023	7%
Net Buildings and Grounds Fund	\$ (85)	\$ -	\$ -	\$ -	0%
Actual Reserves on June 30, 2014	\$ 54,483				
Projected Reserves on June 30, 2015	\$ 54,483				
Projected Reserves on June 30, 2016	\$ 54,483				

Buildings & Structures Fund

Buildings & Structures Budget Summary



Buildings & Structures Expenditures



FY 2016 Capital Summary

Replacement Capital			New Capital		
Miscellaneous Tool Replacement	\$	2,600		\$	-
Install Wireless Internet	\$	1,200			
Computer Replacements (2)	\$	2,700			
Total	\$	6,500	Total	\$	-

City Campus Buildings Fund

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

City Campus Buildings Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
None	-	-	-	-
Total	-	-	-	-
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

City Campus Buildings Highlights

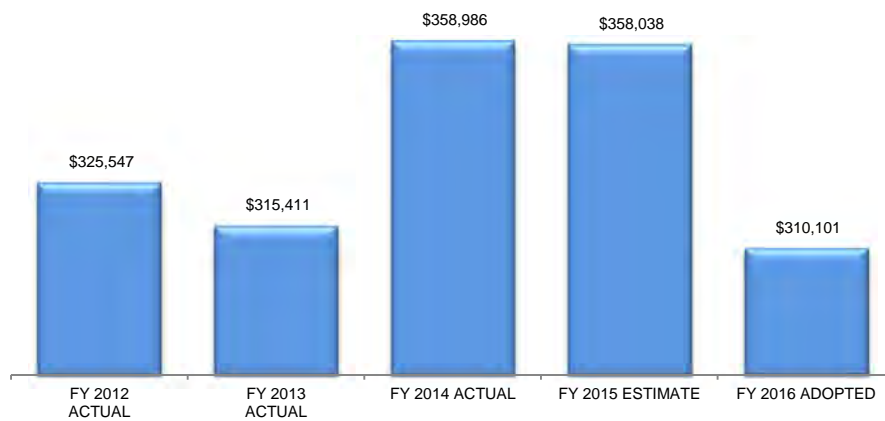
No significant changes for FY 2016.

City Campus Buildings Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Charges for Services/ User Fees	\$ 6,164	\$ 8,500	\$ 12,493	\$ 8,500	0%
Miscellaneous Revenue	51	60	40	40	-33%
Transfer In	352,771	341,209	345,505	301,561	-12%
Total Revenues	\$ 358,986	\$ 349,769	\$ 358,038	\$ 310,101	-11%
Expenditures					
Contractual Services	\$ 319,576	\$ 292,217	\$ 296,525	\$ 305,651	5%
Materials and Supplies	4,657	3,536	6,653	4,450	26%
Capital	34,753	54,016	54,860	-	-100%
Total Expenditures	\$ 358,986	\$ 349,769	\$ 358,038	\$ 310,101	-11%
Net City Campus Fund	\$ -	\$ -	\$ -	\$ -	0%
Actual Reserves on June 30, 2014				\$ 28,193	
Projected Reserves on June 30, 2015				\$ 28,193	
Projected Reserves on June 30, 2016				\$ 28,193	

City Campus Buildings Fund

City Campus Buildings Fund Expenditures



FY 2016 Capital Summary

FY 2016 Capital Summary			
Replacement Capital		New Capital	
Total	\$	-	-
	\$	-	-

Property & Liability Insurance Fund

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

Property and Liability Insurance Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Risk Manager**	1	1	1	1
RM Injury/Claims Coordinator**	1	1	1	1
Total	2	2	2	2
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

Property & Liability Highlights

The Property and Liability Fund experienced increases in medical testing services which correlate to the number of pre-employment drug screens, random drug and alcohol testing, reasonable suspicion drug and alcohol testing and post-accident drug and alcohol testing being performed. Outside legal services also increased with the need to have outside confidential investigations to be performed. Risk Management has a renewed focus on loss control which we hope will impact future budgets in a positive manner.

Property and Liability Insurance Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Charges for Services/ User Fees	\$ 1,153,713	\$ 1,278,324	\$ 1,278,324	\$ 1,343,336	5%
Miscellaneous	93,482	150,000	150,175	160,350	7%
Interdepartmental - Workers Comp	786,032	775,288	775,288	759,178	-2%
Transfers In	1,101,898	596,377	596,377	435,096	-27%
Total Revenues	\$ 3,135,125	\$ 2,799,989	\$ 2,800,164	\$ 2,697,960	-4%
Expenditures					
Personnel	\$ 183,231	\$ 191,552	\$ 219,572	\$ 209,030	9%
Contractual Services	2,309,443	2,291,524	2,230,740	2,181,003	-5%
Materials and Supplies	595	1,550	1,575	1,910	23%
Other	476,243	26,430	78,400	25,390	-4%
Capital	176,651	286,900	235,500	266,500	-7%
Total Expenditures	\$ 3,146,163	\$ 2,797,956	\$ 2,765,787	\$ 2,683,833	-4%
Net Property and Liability Fund	\$ (11,038)	\$ 2,033	\$ 34,377	\$ 14,127	595%

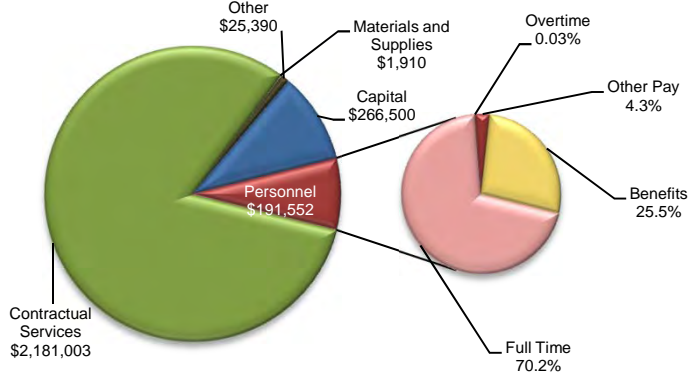
Actual Reserves on June 30, 2014 \$ 285,249

Projected Reserves on June 30, 2015 \$ 319,626

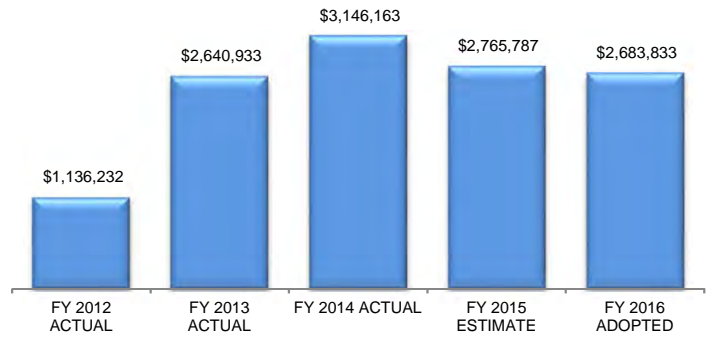
Projected Reserves on June 30, 2016 \$ 333,753

Property & Liability Insurance Fund

Property & Liability Insurance Budget Summary



Property & Liability Insurance Expenditures



FY 2016 Capital Summary

Replacement Capital		New Capital	
Insurance Replacements & Deductibles	\$ 266,000		\$ -
Risk Management Staff - Misc Light	500		
Total	\$ 266,500	Total	\$ -

Information Technology Fund

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

Information Technology Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Systems Engineer	1	1	1	-
System Analyst	1	1	1	3
Information Systems Manager	1	1	1	1
Network Engineer	1	1	1	1
Systems & Database Administrator	1	1	1	1
IT Technician II	5	5	4	4
Network Administrator	1	1	1	1
Regional GIS Administrator	1	1	1	1
GIS Specialist	2	2	2	2
GIS Analyst	1	1	1	-
Total	15	15	14	14
Part Time Employees (Budget)	\$ 15,316	\$ 13,832	\$ 5,000	\$ 5,000

Information Technology Highlights

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

Information Technology Fund Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Charges for Services/ User Fees	\$ 721,750	\$ 783,459	\$ 744,102	\$ 762,235	-3%
Miscellaneous	420	400	250	250	-38%
Transfers In	646,596	573,333	583,605	656,274	14%
Total Revenues	\$ 1,368,766	\$ 1,357,192	\$ 1,327,957	\$ 1,418,759	5%
Expenditures					
Personnel	\$ 1,280,800	\$ 1,276,811	\$ 1,248,956	\$ 1,325,750	4%
Contractual Services	125,004	66,728	65,969	78,856	18%
Materials and Supplies	2,153	4,153	3,532	4,153	0%
Capital	7,773	9,500	9,500	10,000	5%
Total Expenditures	\$ 1,415,730	\$ 1,357,192	\$ 1,327,957	\$ 1,418,759	5%
Net IT & GIS Fund	\$ (46,964)	\$ -	\$ -	\$ -	0%

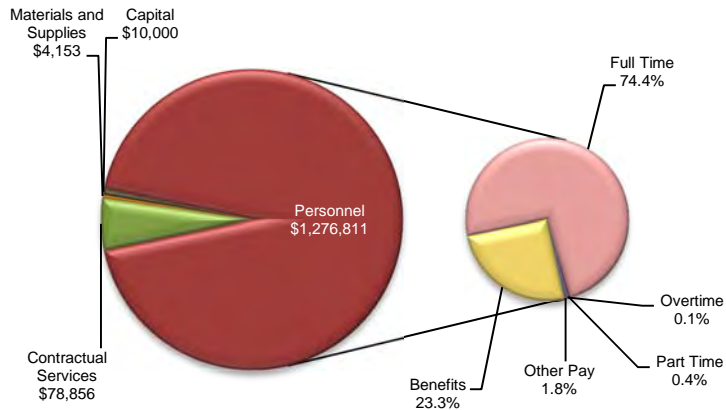
Actual Reserves on June 30, 2014 \$ (10,258)

Projected Reserves on June 30, 2015 \$ (10,258)

Projected Reserves on June 30, 2016 \$ (10,258)

Information Technology Fund

Information Technology Budget Summary



Information Technology Expenditures



FY 2016 Capital Summary

Replacement Capital		New Capital	
Computer Replacements	\$ 10,000		-
Total	\$ 10,000	Total	\$ -



Trust and Agency Funds

Perpetual Care Fund

Metro Animal Control Fund

Public Safety

Communication Center Fund

Employee Health Insurance Fund



Trust & Agency Funds

Budget Summary by Category

Trust & Agency Funds Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Charges for Services/ User Fees	\$ 7,811,512	\$ 7,692,093	\$ 7,537,235	\$ 8,060,690	5%
Taxes	778,068	865,066	875,000	950,000	10%
Miscellaneous	1,402,603	1,117,321	1,134,579	1,182,308	6%
Transfer In	3,876,108	3,825,248	4,142,721	5,100,018	33%
Licenses	15,035	12,500	10,000	12,500	0%
Total Revenues	\$ 13,883,326	\$ 13,512,228	\$ 13,699,535	\$ 15,305,516	13%
Expenditures					
Personnel	\$ 2,106,503	\$ 2,264,381	\$ 2,128,577	\$ 2,500,042	10%
Contractual Services	8,607,116	8,241,593	8,656,156	8,615,949	5%
Materials and Supplies	89,159	94,152	92,188	91,850	-2%
Other	1,744,136	2,042,600	1,900,964	1,956,548	-4%
Capital	1,529,104	265,900	165,275	312,600	18%
Transfers Out	2,567,306	2,625,639	2,912,382	2,992,681	14%
Total Expenditures	\$ 16,643,324	\$ 15,534,265	\$ 15,855,542	\$ 16,469,670	6%
Net All Trust & Agency Funds	\$ (2,759,998)	\$ (2,022,037)	\$ (2,156,007)	\$ (1,164,154)	42%

Trust & Agency Funds

Budget Summary by Fund

Trust & Agency Summary by Fund

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Perpetual Care Fund					
Revenues	\$ 3,058,378	\$ 2,724,157	\$ 3,034,459	\$ 3,835,489	41%
Expenditures	2,652,466	3,090,709	3,086,247	3,362,965	9%
Net	405,912	(366,552)	(51,788)	472,524	229%
Metro Animal Control Fund					
Revenues	979,055	1,068,269	1,085,233	1,093,748	2%
Expenditures	1,039,621	1,136,369	1,085,233	1,189,081	5%
Net	(60,566)	(68,100)	-	(95,333)	40%
Public Safety Communication Center Fund					
Revenues	2,203,100	2,312,705	2,325,139	2,547,269	10%
Expenditures	3,475,830	2,314,774	2,287,979	2,635,204	14%
Net	(1,272,730)	(2,069)	37,160	(87,935)	4150%
Employee Health Insurance Fund					
Revenues	7,647,293	7,407,097	7,259,704	7,829,010	6%
Expenditures	9,475,407	8,992,413	9,396,083	9,282,420	3%
Net	(1,828,114)	(1,585,316)	(2,136,379)	(1,453,410)	8%
Revenues- All Trust & Agency	13,887,826	13,512,228	13,704,535	15,305,516	13%
Expenditures- All Trust & Agency	16,643,324	15,534,265	15,855,542	16,469,670	6%
Net All Trust & Agency	(2,755,498)	(2,022,037)	(2,151,007)	(1,164,154)	42%

Perpetual Care Fund

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

Perpetual Care Highlights

Building Trust- The interest earnings from this account are used for repairs of buildings and replacement of furnishings in all City facilities constructed or improved with Optional One Cent Sales Tax funds. On June 30, 2015, the projected balances will be \$4,347,295 of principal and \$226,782 of spendable interest in this account. Interest earned during FY 2016 is also budgeted to be expended. The budget includes the following expenditures for facility repair and improvements:

FY 2016

City Hall Facility Improvements	\$ 50,000
1% Buildings Repairs	50,000
Fire Stations Improvements	20,000
Ice Arena Co-Ray-Vac & Inector Pump Locker Room-Sewer	33,000
Casper Events Center Concrete Repair	10,000
	<hr/>
	\$ 163,000

The amount budgeted for Programs & Projects (\$117,306) is not designated for any specific building, but is set aside for emergency and unanticipated building expenses.

North Platte Park Trust - The interest earnings from this account are used for improvements in the original North Platte Poplar Park area. This area includes the exterior of the Events Center, Crossroads Park, Casper Speedway, Skeet Range, Casper Air-Modelers' Facility and other vacant lands to the north and east of the Casper Events Center. The motocross area and horseback riding area are excluded due to provisions in those organizations' lease agreements. On June 30, 2015, the projected balances will be \$1,202,215 principal balance and \$228,018 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, 2015, the projected balances will be \$279,445 principal balance, and \$3,102 spendable interest in this account. This budget includes proceeds and costs associated with the City's Payments In-Lieu of Landscaping program.

Florence S. Richman Trust -A \$10,000 donation was received on October 31, 2013. These funds are to be used for the Central Wyoming Senior Services Center.

Perpetual Care Fund

Perpetual Care Highlights

Operations Trust - The interest earnings from this account are used for operations and maintenance of facilities originally constructed or improved with Optional One Cent Sales Tax funds. On June 30, 2015, projected balances will be \$27,245,960 principal balance with no spendable interest balance.

A \$2,481,935 transfer in FY 2016 from the General Fund to the Operations Account was budgeted to supplement the interest earnings needed to support the operations in facilities that were constructed with Optional Sales Tax revenue. The current interest earnings do not generate enough income to fully fund the requirements of the Operations Account. Ideally with higher principal and interest earnings, the Ice Arena, Aquatics, Recreation Center, Casper Events Center, City Campus, and Buildings & Grounds could be fully funded by Perpetual Care. However for FY 2016, Perpetual Care interest earnings are projected to be only able to fund 15.3% of the total cost of these operations. The budget includes the following transfers and operating expenditures:

	FY 2015		FY 2016	
Operations Trust	Budgeted	% of Total	Projected	% of Total
Operating Revenues	Expenses	Revenue	Revenue	Revenue
Operations Trust Interest Earnings & Debt Repayments	459,103	17.4%	450,000	15.0%
General Fund Transfer In	2,182,336	82.6%	2,558,481	85.0%
Total	\$ 2,641,439		\$ 3,008,481	

	FY 2015	FY 2016	% Supported	% Supported
Operations Trust	Estimated	Projected	By Perpetual	by General
Operating Expenses	Expenses	Expenses	Care Interest	Fund
Casper Events Center	\$ 924,811	\$ 1,000,432	15.0%	85.0%
Ice Arena	253,879	258,539	15.0%	85.0%
Aquatics	261,119	164,155	15.0%	85.0%
Recreation Center	628,172	672,630	15.0%	85.0%
City Campus	345,505	301,561	15.0%	85.0%
Buildings & Structures	483,096	595,364	15.0%	85.0%
Investment Fees	15,800	15,800		
	\$ 2,912,382	\$ 3,008,481		

Interest Earnings To Fund 100% of These Operations

\$ 2,641,439 \$ 3,008,481

Current Interest Earnings & Revenue Short Fall

\$ 459,103 \$ 450,000
\$ 2,182,336 \$ 2,558,481

Current Operations Trust Principal Balance

06/30/2014 06/30/2015
\$ 27,345,056 \$ 27,345,056

Perpetual Care Fund

Perpetual Care Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Charges for Services/ User Fees	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	0%
Interest Income	720,826	534,621	521,950	519,808	-3%
Contributions	10,800	-	500	-	0%
Grants	4,500	-	5,000	-	0%
Transfer In	2,315,052	2,182,336	2,499,809	3,308,481	52%
Total Revenues	\$ 3,058,378	\$ 2,724,157	\$ 3,034,459	\$ 3,835,489	41%
Expenditures					
Contractual Services	\$ 23,045	\$ 22,685	\$ 22,705	\$ 22,478	-1%
Materials and Supplies	-	11,164	5,500	5,500	-51%
Other	18,425	267,421	125,785	179,306	-33%
Capital	43,690	163,800	19,875	163,000	0%
Transfers Out	2,567,306	2,625,639	2,912,382	2,992,681	14%
Total Expenditures	\$ 2,652,466	\$ 3,090,709	\$ 3,086,247	\$ 3,362,965	9%
Net Perpetual Care	\$ 405,912	\$ (366,552)	\$ (51,788)	\$ 472,524	229%

Interest Reserves on June 30, 2014 \$ 554,474

Projected Interest Reserves on June 30, 2015 \$ 512,686

Projected Interest Reserves on June 30, 2016 \$ 245,210

The interest reserves exclude non-spendable principal amounts.

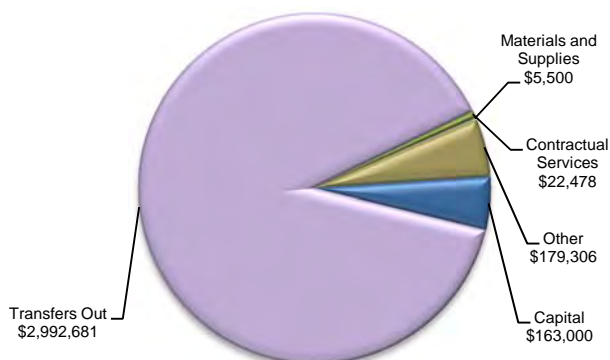
Principal Reserves on June 30, 2014 \$ 33,074,916

Projected Principal Reserves on June 30, 2015 \$ 33,074,916

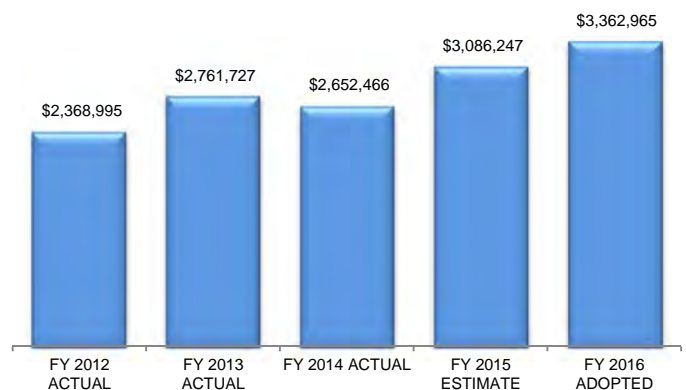
Projected Principal Reserves on June 30, 2016 \$ 33,824,916

The principal reserves are designated non-spendable amounts.

Perpetual Care Budget Summary



Perpetual Care Expenditures



Metro Animal Control Fund

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

Metro Animal Control Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Animal Protection Officer II	6	6	6	6
Kennel Worker	4	4	5	5 *
Lead Animal Protection Officer	1	1	1	1
Metro Animal Control Manager	1	1	1	1
Total	12	12	13	13

*Additional Kennel Worker Position Authorized during FY15

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

Metro Animal Control Highlights

No significant changes for FY 2015.

Metro Animal Control Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Licenses	\$ 15,035	\$ 12,500	\$ 10,000	\$ 12,500	0%
Charges for Services/ User Fees	295,698	292,539	312,221	292,500	0%
Miscellaneous	(18,098)	4,200	3,982	9,000	114%
Transfer In	686,420	759,030	759,030	779,748	3%
Total Revenues	\$ 979,055	\$ 1,068,269	\$ 1,085,233	\$ 1,093,748	2%
Expenditures					
Personnel	\$ 719,565	\$ 809,205	\$ 709,187	\$ 785,531	-3%
Contractual Services	129,865	129,726	157,808	157,950	22%
Materials and Supplies	79,117	72,338	74,338	75,000	4%
Other	30,000	30,000	30,000	30,000	0%
Capital	81,074	95,100	113,900	140,600	48%
Total Expenditures	\$ 1,039,621	\$ 1,136,369	\$ 1,085,233	\$ 1,189,081	5%
Net Metro Animal Control	\$ (60,566)	\$ (68,100)	\$ -	\$ (95,333)	40%

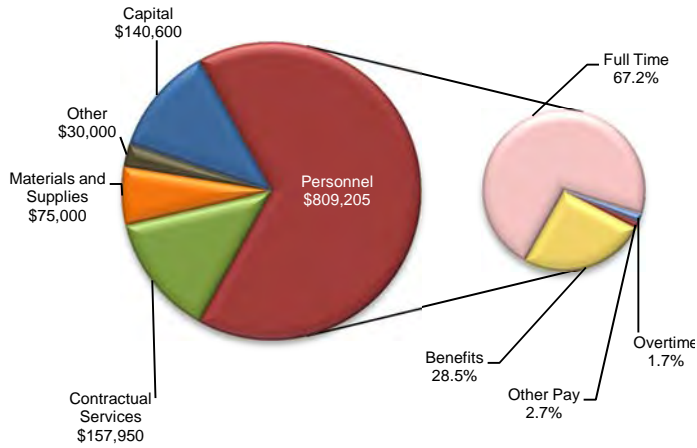
Actual Reserves on June 30, 2014 \$ 247,748

Projected Reserves on June 30, 2015 \$ 277,748

Projected Reserves on June 30, 2016 \$ 212,415

Metro Animal Control Fund

Metro Animal Control Budget Summary



Metro Animal Control Expenditures



FY 2016 Capital Summary

Replacement Capital			New Capital		
Building Improvements	\$	100,000		\$	-
4x4 Pickup		34,000			
Computer Replacements		6,600			
Total	\$	140,600	Total	\$	-

Public Safety Communication Center Fund

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

Public Safety Communications Center Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
PSCC Call Taker	2	2	2	2
Lead Dispatcher	4	4	4	4
PSCC Communications Supervisor	1	-	-	-
Police Support Services Manager	-	1	-	-
Public Safety Communications Tech	15	15	-	-
Dispatcher I	-	-	13	10
Dispatcher II	-	-	2	5
Total	22	22	21	21
Part Time Employees (Budget)	\$ 94,366	\$ 80,360	\$ 60,000	\$ 60,000

Public Safety Communications Center Highlights

This budget includes the cost of 1/2 of the Police Services & Technologies Manager position in the Police cost center. The Wyoming State Legislature passed legislation to impose a 1.5% emergency 911 tax on prepaid wireless subscribers.

Public Safety Communications Center (PSCC) Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Taxes	\$ 778,068	\$ 865,066	\$ 875,000	\$ 950,000	10%
Charges for Service	525,852	564,430	564,430	586,764	4%
Miscellaneous	26,335	500	3,000	1,000	100%
Transfers In	872,845	882,709	882,709	1,009,505	14%
Total Revenues	\$ 2,203,100	\$ 2,312,705	\$ 2,325,139	\$ 2,547,269	10%
Expenditures					
Personnel	\$ 1,308,072	\$ 1,372,113	\$ 1,336,327	\$ 1,628,541	19%
Contractual Services	661,228	784,182	766,973	845,421	8%
Materials and Supplies	9,890	9,800	11,500	10,500	7%
Other	92,848	142,179	142,179	144,242	1%
Capital	1,403,792	6,500	31,000	6,500	0%
Total Expenditures	\$ 3,475,830	\$ 2,314,774	\$ 2,287,979	\$ 2,635,204	14%
Net PSCC Fund	\$ (1,272,730)	\$ (2,069)	\$ 37,160	\$ (87,935)	4150%

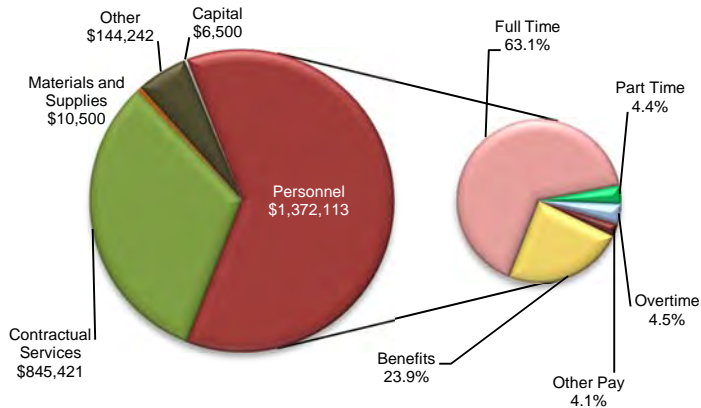
Actual Reserves on June 30, 2014 \$ (117,840)

Projected Reserves on June 30, 2015 \$ 61,499

Projected Reserves on June 30, 2016 \$ 117,806

Public Communication Center Fund

Public Safety Communication Center Budget Summary



Public Safety Communication Center Expenditures



FY 2016 Capital Summary

Replacement Capital			New Capital		
Misc Equipment Replacement	\$	1,000		\$	-
Computer Replacements		5,500			
Total	\$	6,500	Total	\$	-

Employee Health Insurance Fund

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

Employee Health Insurance Fund Staffing Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Full Time Positions				
Health Promotions Manager	1	1	1	1
Total	1	1	1	1
Part Time Employees (Budget)	\$ -	\$ -	\$ -	\$ -

Employee Health Insurance Highlights

The Health Fund had several medical claims that reached a threshold of \$175,000 and went to the City's reinsurance for stop loss coverage for FY 2015. This resulted in increased rates for stop loss coverage. Prescription drug costs continue to increase not only for the City but the nation as a whole. An 5% increase in health premium, effective January 2016, has been recommended to ensure continued proper funding. The net effect of this increase for FY 2016 is 2.5%. It has been five years since City health plan participants have had a premium increase.

Employee Health Insurance Budget Summary

	FY 2014 ACTUAL	FY 2015 REVISED	FY 2015 ESTIMATE	FY 2016 ADOPTED	% ▲
Revenues					
Charges for Service	\$ 6,982,762	\$ 6,827,924	\$ 6,653,384	\$ 7,174,226	5%
Miscellaneous	662,740	578,000	605,147	652,500	13%
Transfers In	1,791	1,173	1,173	2,284	95%
Total Revenues	\$ 7,647,293	\$ 7,407,097	\$ 7,259,704	\$ 7,829,010	6%
Expenditures					
Personnel	\$ 78,866	\$ 83,063	\$ 83,063	\$ 85,970	3%
Contractual Services	7,792,978	7,305,000	7,708,670	7,590,100	4%
Materials & Supplies	152	850	850	850	0%
Other	1,602,863	1,603,000	1,603,000	1,603,000	0%
Capital	548	500	500	2,500	400%
Total Expenditures	\$ 9,475,407	\$ 8,992,413	\$ 9,396,083	\$ 9,282,420	3%
Net Employee Health Insurance Fund	\$ (1,828,114)	\$ (1,585,316)	\$ (2,136,379)	\$ (1,453,410)	8%

Reserves For Operations

Actual Reserves on June 30, 2014 \$ 6,173,805

Projected Reserves on June 30, 2015 \$ 5,637,426

Projected Reserves on June 30, 2016 \$ 5,784,016

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

Actual OPEB Liability on June 30, 2014 \$ 14,190,653

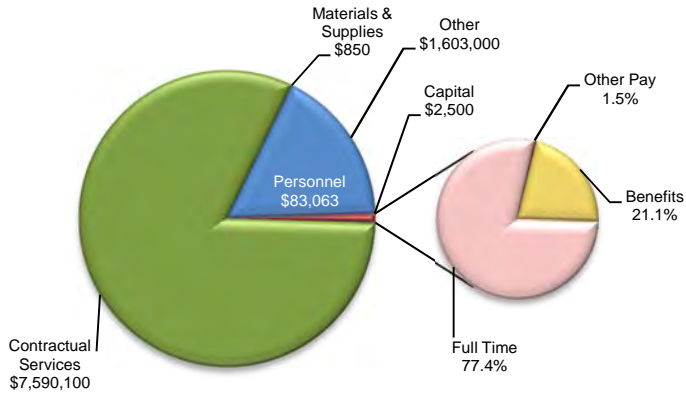
Projected OPEB Liability on June 30, 2015 \$ 15,790,653

Projected OPEB Liability on June 30, 2016 \$ 17,390,653

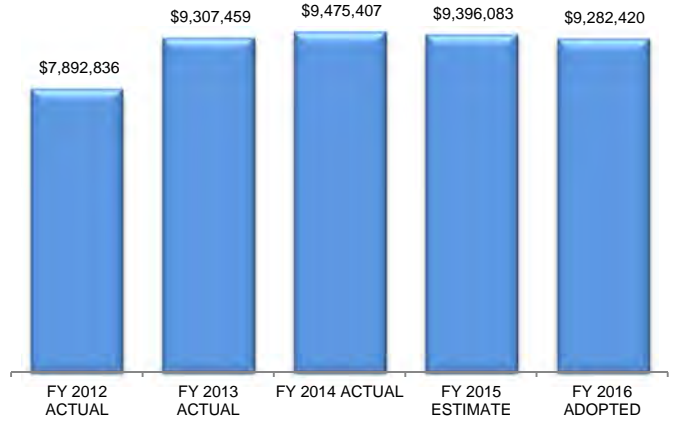
** Other Post Employment benefits accounts for the long-term liability associated with retiree health benefits.

Employee Health Insurance Fund

Employee Health Insurance Budget Summary



Employee Health Insurance Fund Expenditures



FY 2016 Capital Summary

Replacement Capital			New Capital		
Miscellaneous Technology Replacements	\$	500		\$	-
Total	\$	500	Total	\$	-

Financial & Budget Policies



Financial Systems

Budgetary and Accounting Systems

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

I. FUND ACCOUNTING

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

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

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

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

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

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

improvement of major general government facilities and equipment.

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

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

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

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

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



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

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

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

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

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

II. BUDGETING PROCESS AND POLICIES

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

Basis of Budgeting for Each Fund Type

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

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

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

Definition of Balanced Budget

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

Beginning of the Budget Creation Process

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

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

FY 2016 BUDGET CALENDAR

Budgetary Preparation

Sept. 1—Oct. 31, 2014	Salary & benefit projections by Human Resources. Finance calculates City-wide personnel costs.
Nov. 1, 2014	Capital Improvement Plan (CIP) process begins, includes capital projects and capital equipment for next five years.
Nov. 1— Dec. 31, 2014	Initial analysis of City utilities, inter-departmental services, and insurance and bonds.
Dec. 15—Jan. 31, 2015	City-wide personnel budgets completed and entered into system.
Feb. 1—Feb. 28, 2015	Department budgets entered into system.
March 1, 2015	CIP completed
March 10-March 31, 2015	Budget review by City Manager, Assistant City Manager, Administrative Services Director, Department heads and Division Supervisors
May 5, 2015	Summary Preliminary Budget to Council
May 12, 2015	Budget Books to Council
May 18, 20, 21, 2015	Council Budget Review Sessions
June 16, 2015	Public Hearing on FY14 Budget Amendments
June 15, 2015	Public Hearing on FY15 Budget Adoption

Publication Dates

May 5, 2015	Publication of Preliminary Budget (Published in Minutes Document)
June 2, 2015	Proposed Amendments of Funds
June 2, 2015	Notice of Hearing on City Budget
June 16, 2015	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 operating budgets. Many of these steps, such as capital planning, have dedicated software systems and result in the creation of discrete published documents. The FY 2015 budget integrates the current fiscal year from these longer term plans.

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

The steps in the process are as follows:

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

Process for Amending Budget

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

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

Other documents and plans used or incorporated in the budget process

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

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

A few key examples of such plans are :

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

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

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

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

City of Casper **Fund Reserves Policy**

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

GENERAL

Fund reserve balances will be maintained that:

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

APPLICABLE FUNDS

This Policy applies to the following City funds or fund types:

- General Fund
- Perpetual Care Fund
- Weed and Pest Fund
- Internal Services Funds

The reserve balances for all other funds will be determined by the City Council, with input received from the appropriate advisory boards or on an individual fund basis.

USE OF SURPLUS FUND EQUITY BALANCES

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

RESERVED FUND EQUITY COMPONENTS AND SPECIFIED BALANCES

To achieve and maintain the desired fund equity balances, the following applicable fund equity components will be calculated or designated in each of the City's funds:

Operating Reserves – operating reserves are needed to provide cash flows for daily operations. In the case of the General Fund, operating reserves also provide cash liquidity for certain projects and programs funded with reimbursable grants. Additionally, it provides emergency and stabilization reserves for the City's internal service funds.

The specified levels of operating reserves are:

General Fund – 25%, or ninety (90) days, of total operating and maintenance expenditures for the ensuing fiscal year.

Perpetual Care Fund – For the Operations Account, operating reserves shall be maintained that provide, through interest earnings, all supplemental funding for the operation of the following: Recreation Center, Casper Events Center, Ice Arena, Public Safety Communications Center, City Hall and Building and Grounds.

Operating Reserves shall be maintained for the Building Account that provide, through interest earnings, the funding for the capital maintenance and replacement of all buildings and facilities acquired through Optional 1% Sales Tax funding.

Weed and Pest Fund - 25%, or ninety (90) days, of total operating and maintenance expenditures for the ensuing fiscal year.

Internal Service Funds – Except for the Health Insurance Fund, 8.3%, or thirty (30) days, of operating and maintenance expenditures for the ensuing fiscal year.

Health Insurance Fund - 25%, or ninety (90), days of total operating and maintenance expenditures for the ensuing fiscal year plus an amount equal to 5% of the number of full time employees times the current individual stop-loss amount.

Emergency and Stabilization Reserves – Emergency and Stabilization Reserves are needed to provide adequate resources to address emergency events, such as natural disasters, and to manage the effects of any substantial long-term or permanent decreases in the City’s general revenues.

The specified levels of Emergency and Stabilization Reserves are:

General Fund - 25%, or ninety (90) days of total operating and maintenance expenditures for the ensuing fiscal year.

Debt Service Reserves – Minimum of the total budgeted debt service requirement for one (1) year times one hundred and fifty percent (150%) or legally required amount in relation to a debt issue.

Capital Asset Replacement Reserve – Reserves funded by depreciation or other sources may be accumulated for the planned acquisition of capital assets.

Specific Reserves – Any amount specifically identified as being necessary for financial reporting or legally required for a unique operating aspect of a particular fund, or as determined by the City Council.

ANNUAL REVIEW OF RESERVED FUND EQUITY

As part of the annual budget process, the Budget Officer will present for Council consideration the calculated and designated fund equity reserves.

City of Casper **Statement of Investment Policy**

It is the policy of the City of Casper to invest public funds in a manner which will provide the highest investment return within the constraints of prudent security while meeting the daily cash flow demands of the City and conforming to Wyoming State Law governing the investment of public funds.

SCOPE

This investment policy applies to all financial assets of the City of Casper. These funds are accounted for in the City's Comprehensive Annual Financial Report and include:

1. General Fund
2. Special Revenue Funds
3. Capital Projects Funds
4. Enterprise Funds
5. Trust and Agency Funds

PRUDENCE

Under all circumstances the “prudent person” standard shall be applied in the context of managing the City’s overall portfolio. Investments shall be made with judgment and care, which persons of prudence and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of their capital, as well as, the probable income to be derived.

Those individuals who are assigned to manage the City's portfolio, and who are acting in accordance with written procedures and the investment policy, and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

OBJECTIVES

The primary objectives, in priority order, of the City of Casper's investment activities shall be:

1. Legality:

All investments held will be in accordance with Wyoming State Statutes.

2. Safety:

Safety of principal is the primary objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required to minimize risk.

3. Liquidity:

The City of Casper's investment portfolio will remain sufficiently, liquid to enable the City to meet all operating requirements which might be reasonably anticipated.

4. Return on Investment:

The investment portfolio shall be designed to attain a prudent rate of return throughout economic cycles, taking into account the City's legal constraints, risk constraints, and the cash flow needs of the organization.

DELEGATION OF AUTHORITY

Management responsibility for the investment program is delegated to the Administrative Services Director, who shall establish written procedures for the operation of the investment program consistent with this investment policy. Procedures should include reference to: safekeeping, wire transfers, and banking service and collateral/depository contract. Such procedures shall include explicit delegation of

authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Administrative Services Director. The Administrative Services Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

ETHICS AND CONFLICTS OF INTEREST

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or could impair their ability to make impartial investment decisions. Investment officials shall disclose to the City Manager any material financial interests in financial institutions that conduct business within our community, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the City's investment portfolio.

AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

The Administrative Services Director shall maintain a list of financial institutions authorized to provide investment services. No public deposit shall be made except in a qualified public depository as established by Wyoming law. City investment may be placed with those Broker/Dealers that have been qualified under the auspices of this policy as long as their cumulative transaction do not exceed an amount greater than 50% of the portfolio. All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Administrative Services Director with the following:

- Audited Financial Statements
- Proof of National Association of Security Dealers certification
- Proof of Wyoming Registration
- Certification of having read the City of Casper's Investment Policy and Banking Contract.

A current audited financial statement is required to be on file for each financial institution and broker/dealer with which the City invests.

AUTHORIZED & SUITABLE INVESTMENTS

The City of Casper is empowered by Wyoming Statute 9-4-831 to invest in specific types of securities. Investment on mortgage backed securities will only be made upon additional specific written directions from the City.

Investments with maturity greater than 366 days from the date of purchase must provide income (e.g., periodic interest payments) on at least an annual basis and shall be limited to securities for which there is an active and immediate secondary market, such as U.S. Treasury Notes. Except in cases of specifically matched cash flow needs, and “matching” maturities in order to meet debt retirement, the portfolio will be structured within the following guidelines:

<u>MATURITY LIMITATIONS</u>		<u>PERCENTAGE OF TOTAL INVESTED PRINCIPAL</u>	
		<u>Maximum</u>	<u>Minimum</u>
		<u>%</u>	<u>%</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



City of Casper

FY 2015-2016 Budget Funding Request

NAME OF ORGANIZATION:

Children's Advocacy Project, Inc.

MAILING ADDRESS:

350 North Ash Street
Casper, WY 82601

CONTACT INFORMATION:

Heather Ross, Executive Director
heather@childrensadvocacyproject.org
(307) 232-0159 Office
(307) 232-0163 Fax

TYPE OF ORGANIZATION:

501(c) 3 Private, Non-Profit Organization
Tax Exempt ID # 20-5891831

AMOUNT OF FUNDING REQUESTED:

\$ 40,000 (\$ 5,000 Increase)

FINANCIAL INFORMATION (ATTACHED):

- Fiscal Year Budgets
- Board of Director Membership List
- Proof of Liability Insurance

CAP SERVICES PROVIDED TO NATRONA COUNTY:

- Providing Forensic Interviews Since 2002 To Natrona County
- Forensic Interviews Conducted in 2014:
 - Total—321
 - Natrona County—154
 - Casper Police Dept.—105
- Natrona County FI's Accounted for 48% of Total FI's in 2014
- Casper Police Dept. FI's Accounted for 68% of Natrona County FI's



The Science Zone
111 W. Midwest Ave.
Casper, WY 82601
(307) 473-9663
TheScienceZone.org

City of Casper
Administrative Services Department
Attn: V.H. McDonald
200 N. David Street
Casper, WY 82601

March 3, 2015

Dear Council Members,

Science education is crucial to the development and longevity of our region. Our community and state rely heavily on experts within the scientific community. Making science fun and interesting to children at a young age is paramount to their continued interest and learning later in life.


At the Science Zone we strive to enhance the lives of the children and families within our community by providing informal science education opportunities. We provide after school classes, summer camps, field trip opportunities, community outreach, special events, and have a museum full of fun and educational exhibits designed to teach and inspire young minds.

We have continually seen growth year after year in our attendance. In 2014 we saw roughly 27,000 visits to our museum. So far in 2015 we have seen steady growth that will hopefully continue well into the future. In order to continue this trajectory we are requesting \$25,000.00 to help offset the operational costs we incur over the course of the year.

Our museum is able to continue operating from the generous contributions made by foundations, private donors, city support, grants, admission to our museum, and fees for our camps and classes. We are always seeking new ways to fundraise and ascertain support for our organization, however, we have also built strong relationships with organizations like the City of Casper who has been integral with helping us achieve our mission and goals. Providing the services we do to the community is a privilege we are fortunate to have.

Thank you for your past and continuous support of our organization. I'd like to welcome each of you to visit the Science Zone and see our new exhibits with your friends and families. Please contact us at (307) 473-ZONE or steven.schnell@thesciencezone.org for more information.

Sincerely,



Steven Schnell
Executive Director





March 26, 2015

City of Casper
Administrative Services Department
Attn: V.H. McDonald, Director
200 N. David Street
Casper, WY 82601

Dear Mr. McDonald:

Attached is a copy of a request for funds for the Casper Area Chamber of Commerce and Visitors Center. This year, the Board of Directors is requesting \$45,000 from the City of Casper to assist with operations of the visitors' center. The request is equal to last year's allocation of \$45,000.

During the past fiscal year, April 1, 2014 through March 31, 2015, our Chamber Staff as well as Visitor Center Information Specialists have assisted over 8,800+ visitors (representing a 25%+ increase in visitations) as they entered through the doors of our Casper Area Visitor Center. We have provided relocation packages for 2,000+ persons indicating an interest in moving to Casper. The Chamber has also provided local businesses with over 9,000+ "business referrals" to tourists and local residents as well as referring business inquiries relating to establishing or relocating a business to the Casper Area Economic Development Alliance (CAEDA), the Small Business Administration, and to local organizations or businesses that provide accounting, legal and other business development resources.

The Casper Area Chamber of Commerce has recently established a new committee, The Tourism and Hospitality Advisory Council that is comprised of member organizations in the tourism, hospitality, restaurant and retail industries for the purpose of identifying industry concerns and issues, attracting visitors, and uniting the hospitality industry. The group provides yet another "collaborative" element to our relationship with the Casper Area Convention and Visitors Bureau and the Casper Area Economic Development Alliance.

Our Chamber, in partnership with the Convention and Visitors Bureau and CAEDA, has recently contracted and developed a FRONT LINE EMPLOYEE focused "Excellence in the Workplace" Customer Service Workshop and Tourism Related "Familiarization" tour to take place on Friday, May 1, 2015, in an effort to prepare our members and non-member businesses for a very successful and profitable 2015 Tourism Season.



In appreciation of the past support of the City, the Chamber will continue its designation of City of Casper as a Diamond member of the Chamber, the highest level of membership. The City has the distinct honor of being our ONLY Diamond member. The membership benefits extend to ALL departments of the City.

The Casper Area Chamber of Commerce and Visitors Center Board of Directors and I thank you in advance for the opportunity to present this application and appreciate any consideration City and City Council members can give to our request.

Sincerely,

A handwritten signature in black ink, appearing to read "Gilda Lara", written in a cursive style.

Gilda Lara
Executive Director

Cc: Mr. John Patterson, City Manager



CASPER MOUNTAIN FIRE DISTRICT

1000 Lemmers Road • Casper, Wyoming 82601-9709 • (307) 259-0329

March 13, 2015

OFFICERS

Chairman

Sam Weaver

V. H. McDonald
200 North David Street
Casper, WY 82601

Secretary/Treasurer

R. C. Brehm

RE: Professional Services Contract 2014-2015

Dear Mr. McDonald:

Board Members

Margo Spurrier
Boardman Schultz
Bill Chambers

It is again time to renew the Professional Services Contract for this year in the amount of \$7500.00.

I am pleased to let you know that we had a very low level of fire activity this year due mostly to weather conditions but we also believe as a result of wildfire awareness education through Firewise Wyoming and other sources to promote safety for Casper folks who utilize the many activities available on the mountain on a year around basis.

We will again utilize this year proceeds of the professional services contract to assist in servicing the debt for our new tender.

Should you have any further questions, please feel free to contact me at 259-0329.

Sincerely,

R. C. Brehm
Secretary/ Treasurer CMFD

Cc: Kenneth King Chief, City of Casper



**Community Action Partnership
of Natrona County**

Aspen Creek Office Building
800 Werner Court, Suite 201
Casper, Wyoming 82601
PHONE: 307-232-0124
FAX: 307-232-0145
E-Mail: cap@natronacounty-wy.gov
<http://www.capnc.org>

12th Street HCH Clinic
1514 East 12th Street, Suite 201
Casper, Wyoming 82601
PHONE: 307-235-6116
FAX: 307-235-0249
E-Mail: hch@natronacounty-wy.gov
<http://www.capnc.org/services/Clinic.html>

Life Steps Transitional Housing
1514 East 12th Street, Suite 200
Casper, Wyoming 82601
PHONE: 307-235-4703
FAX: 307-235-4817
<http://www.capnc.org/services/housing.html>

To: John Patterson, City Manager
City of Casper

From: Brenda Eickhoff, Executive Director
Community Action Partnership of Natrona County

Date: March 6, 2015

Subject: FY 2015 Budget Request

Enclosed is the Community Action Partnership of Natrona County's budget request to City of Casper for FY 2016. I am including the FY 2015 Semi-Annual Report from sub-recipient agencies. Thank you in advance for your consideration of this request. If you have additional questions or require more information do not hesitate to contact me.

cc: Finance Manager



FY 2016 CITY BUDGET REQUEST SUMMARY

<u>City Funding</u>	<u>FY 15 Budget</u>	<u>FY 16 Request</u>
General Fund	\$ 116,166	\$ 116,166
1% Funding	<u>\$ 175,000</u>	<u>\$ 175,000</u>
	\$ 291,166	\$ 291,166
<u>Other Funding</u>		
Natrona County General Fund	\$ 116,166	\$ 116,166
Natrona County 1%	\$ 87,500	\$ 87,500
Other (Federal, State, Private and Program Income)	\$ 1,561,343	\$ 1,317,168
TOTAL COMMUNITY ACTION BUDGET:	\$ 2,056,175	\$ 1,812,000



1656 East 12th Street

Ph: 307-577-5718 Fax 307-577-5716

**BOARD OF
TRUSTEES**

**GARY LATHROP
PRESIDENT**

**ADAM BOOTH
VICE PRESIDENT**

**HEATHER HUDSON
TREASURER**

**DOANNE WENBERG
SECRETARY**

ED ATCHLEY

**THE REV.
PHILLIP MAJOR**

JIM MEADOR

PAUL SABEC

STEVE SCHULZ

JANET SOWELL

**STACY NELSON
EXECUTIVE
DIRECTOR**

Youth Crisis
Center, Inc.
PROVIDING
EMERGENCY
SHELTER, CRISIS
INTERVENTION,
AND GROUP HOME
SERVICES TO
YOUTH AND THEIR
FAMILIES

March 3, 2015

V.H. McDonald, CPA
Administrative Services Director
200 North David Street
Casper WY 82601

Dear Mr. McDonald,

The Youth Crisis Center, Inc. (YCC) respectfully requests \$60,000.00 for professional services provided by the Youth Crisis Center, Inc. for fiscal year 2015-2016.

The City of Casper has provided invaluable support to YCC since its inception over 30 years ago. Funds granted support our mission of providing services to the children in our community. The crisis center provides shelter, food, crisis intervention counseling, transportation to school, 24 hour supervision and an alternative to jail for those adolescents requiring minimal court intervention. YCC also provides long term group home services for adolescents from 10 years old to 18 years old who are working towards family reunification or independent living.

In September 2014, YCC hired a full time therapist, who facilitates individual, family, and group therapy to residents of the Kathleen Hemry Home and Jean & Dave True group home, as well as residents of the crisis center as needed. YCC staff also began facilitating Teen Addiction Anonymous to group home residents on a weekly basis. We are excited to provide these additional services which benefit the kids in our community.

Similar to previous years, YCC has been one of the most utilized centers in the State of Wyoming. During fiscal year 2013/2014, YCC provided crisis services to 607 children and group home services to 25 children. This year, YCC has provided 1,508 days of service to 319 children from July 1, 2014 to February 28, 2015, with 266 (86%) returning to their families or foster care.

Thank you for assisting the Youth Crisis Center, Inc. to provide these much needed services to youth in our community.

Please let me know if you have any questions or concerns.

Sincerely,

Stacy M. Nelson, Executive Director
smnelson@bresnan.net



Community Partner



475 S. Spruce St
Casper, WY 82601
Phone: 307-235-9340
Fax: 307-237-2036
www.casperhealth.com

March 5, 2015

Mr. V.H. McDonald
Administrative Services Director
City of Casper
200 North David Street
Casper, Wyoming 82601

Dear V.H. McDonald:

Please find the enclosed proposed budget from the Casper-Natrona County Health Department for Fiscal Year 2015/2016. We are requesting \$750,000 each from both the City of Casper and from Natrona County, bringing total funding from local government to \$1,500,000. I have enclosed a copy of the proposed budget.

We were successful this year in requesting additional funding from the state legislature for Public Health Nursing services from the Wyoming Department of Health. We anticipate receiving an estimated \$922,434 per biennium from the state health department. These funds will be used to reimburse our department for mandatory public health nursing services that are specified in state statute, and these funds will help our department recover from multi-year budget deficits that we have faced since 2011. As important as this state funding is, this money will not cover the costs of voluntary public health programs that our department offers such as reproductive health/family planning services and our home health/chronic disease case management program. This proposed budget represents the costs to operate the department with core personnel and to maintain our core services. The proposed budget includes only one additional staff member, a public health nurse, who will serve all three of our public health nursing programs and will help provide flexibility in staffing to our program managers.

Our department is requesting an increase to current funding levels from both the City of Casper and from the Natrona County Commissioners so that we can adequately fund and implement these locally-driven, public health services. Our leadership and Board of Health are continuing to explore additional sources of revenue (i.e., grants, revenue-generating services, etc.) and cost-savings while facing the ever-increasing demand for our services. The populations of both the City of Casper and

Natrona County are growing and these populations are also aging; these factors will continue to contribute to the over-extension of our community's healthcare system. We know that public health spending saves lives and money. I have enclosed a policy brief from the Robert Wood Johnson Foundation regarding the return on investment of local public health spending. Our department's annual report for calendar year 2014 is currently in process and will be available in late April.

In sum, an increase in funding to our department is necessary to ensure the delivery of these critical community-based services. We are asking for continued support from our local governments. If you have questions, please feel free to contact me.

Sincerely,

A handwritten signature in black ink, reading "Kelly N. Weidenbach". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Kelly N. Weidenbach, DrPH, MPH
Executive Director
Casper-Natrona County Health Department



535 W. Yellowstone, Casper, WY 82601 307-265-7366 fax 307-473-2650

“Unite youth in discovering their potential through positively changing the community and world around them.”

March 1st, 2014

City of Casper
Administrative Services Department
Attn: V. H. McDonald
200 N. David Street
Casper, WY 82601

Request for Funding for Fiscal Year 2015-2016

Dear Mr. V. H. McDonald,

I would again like to sincerely thank you on behalf of the Youth Empowerment Council (YEC) for your continued support and faith in YEC. This program would not be successful without your dedication and belief in this one of a kind youth- led organization.

Please accept this letter as our request for funding in the amount of \$25,000 for the 2015-2016 fiscal year. This is an increase of \$2,000 from last year.

In previous years YEC was fortunate to be supported by The Natrona County Prevention Coalition (NCPC) in the amount of \$2,000; however, due to budget cuts NCPC is no longer able to support YEC with any financial contributions. The State of Wyoming supports YEC annually with \$15,000. NCSD #1 will again support us with funding of \$10,000. In the past The Blue Envelope Health Fund was able to provide YEC with \$15,000. This last fiscal year YEC benefited \$8,000 from the grant award. This amount was a decrease of \$7,000 from the previous year, and as you are aware these funds are not guaranteed for the future fiscal year. YEC has been fortunate to be capable of procuring funds through fundraising efforts and private donations in the average amount of \$9,000 to offset this decrease in funding. The Community Promotions grant has once again been restructured, making YEC eligible to receive funding for our annual Free Ski Day. While we are extremely fortunate to receive these funds, the expenses of Ski Day exceed the amount we are awarded.

The annual free ski day is an event that is open to all youth within our community, not just participants of YEC. Participants of this event are provided, free of charge to them, rental ski or snowboard equipment, lessons for the activity of their choosing, lunch, and transportation.



Traditionally many of the youth who participate in this event are only able to because the event is of no cost to them. We see the value of providing such events and opportunities to the youth in our community, and continue to do so despite decreased funding. The funding from the city has been extremely vital to the success and overall function of the program.

In the last few years, YEC has grown rapidly and successfully. Currently YEC has over 120 youth as registered members, has consistent attendance weekly of 20-35 youth, and has provided over 4,638 direct service hours so far this year. Youth who participate in the council are dedicated to making our community a place where all youth are welcome and know they are heard.

The makeup of the youth council is diverse and we continue to reach out and draw our members from all over the city. There are youth represented from every middle school and high school in Casper, including the alternative schooling options.

YEC members choose their focus according to the areas they feel are important for change. 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 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 fruition.

Currently, YEC reaches out and touches the lives of many youth, which is accomplished in the following subcommittees: Suicide Prevention Awareness Team, sponsoring and funding several drug, alcohol, and tobacco free events, anti-bullying awareness and education, and anti-alcohol education and awareness. It is these core sub-committees that are working hard to promote healthy and strong youth in our community.

Over the last four years, the YEC Suicide Prevention Awareness Team (SPAT) has maintained a consistent presence in the city and county schools. In 2013-2014, SPAT was able to educate 1,474 students in Natrona County on suicide prevention. This current 2014-2015 year, we have already presented to 1,768 youth. These presentations give our youth the tools to recognize warning signs, risk factors, and protective factors for suicidal behaviors, as well as provide guidance when a friend or family member may be in crisis. A recent thank you card sent to SPAT, from a student at Dean Morgan Junior High, read “After your presentation I came home to find that my sister’s friend’s brother had attempted suicide. My sister needed to talk and I was able to tell her all the information



535 W. Yellowstone, Casper, WY 82601 307-265-7366 fax 307-473-2650

“Unite youth in discovering their potential through positively changing the community and world around them.”

In addition to the SPAT team, YEC has been asked by NCSD #1 to develop a peer-to-peer anti-bullying presentation to educate students on the potential harm and risks associated with bullying. NCSD #1 recognizes the success of the SPAT team in delivering a clear message to their peers on the risk factors, protective factors, and warning signs associated with suicidal behavior and are interested in seeing the results of a peer-to-peer anti-bullying presentation.

YEC has participated and partnered in several additional events that bring awareness to the needs in our community, as well as provide funding to these causes. During the month of December YEC held a fundraiser for the Elf Shop and our youth worked hard to raise \$680 to donate to this cause.

YEC is requesting more funds this year as we have continued to consistently grow and broaden 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 an additional \$2,000 up from \$23,000 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 also honored to have the city's unwavering support. Thanks to your contribution these youth (our community's most important asset) have a voice. Because of you the youth of Casper have an active role in civic engagement, social and political change, and community responsibility. Again thank you for your continued belief and support in this most vital youth program. Please do not hesitate to contact me if you have any questions, concerns, or need additional information.

Supporting Our Youth,

Afton Jennings
YEC Coordinator
307-233-4263



The Science Zone
111 W. Midwest Ave.
Casper, WY 82601
(307) 473-9663
TheScienceZone.org

City of Casper
Administrative Services Department
Attn: V.H. McDonald
200 N. David Street
Casper, WY 82601

March 3, 2015

Dear Council Members,

Science education is crucial to the development and longevity of our region. Our community and state rely heavily on experts within the scientific community. Making science fun and interesting to children at a young age is paramount to their continued interest and learning later in life.

At the Science Zone we strive to enhance the lives of the children and families within our community by providing informal science education opportunities. We provide after school classes, summer camps, field trip opportunities, community outreach, special events, and have a museum full of fun and educational exhibits designed to teach and inspire young minds.

We have continually seen growth year after year in our attendance. In 2014 we saw roughly 27,000 visits to our museum. So far in 2015 we have seen steady growth that will hopefully continue well into the future. In order to continue this trajectory we are requesting \$25,000.00 to help offset the operational costs we incur over the course of the year.

Our museum is able to continue operating from the generous contributions made by foundations, private donors, city support, grants, admission to our museum, and fees for our camps and classes. We are always seeking new ways to fundraise and ascertain support for our organization, however, we have also built strong relationships with organizations like the City of Casper who has been integral with helping us achieve our mission and goals. Providing the services we do to the community is a privilege we are fortunate to have.

Thank you for your past and continuous support of our organization. I'd like to welcome each of you to visit the Science Zone and see our new exhibits with your friends and families. Please contact us at (307) 473-ZONE or steven.schnell@thesciencezone.org for more information.

Sincerely,

Steven Schnell
Executive Director





United Way
of Natrona County

February 25, 2015

Casper City Council
200 North David Street
Casper, WY 82601

Dear Casper City Council:

The City of Casper has graciously provided the United Way of Natrona County with a sponsorship each of the past five years for the annual Campaign Kickoff Luncheon.

We will hold the luncheon in September of this year. The location for the event has yet to be determined, but we anticipate approximately 300 attendees. As we move forward in preparation, we need to secure funding to cover the associated costs for the event. As in the past, we will hold this event without using United Way campaign funding. Holding this event without the use of campaign funds is very important to our donors.

The luncheon allows us an opportunity to recognize some of our generous business supporters and individual donors from our past campaign, along with Pacesetter Companies for this year's campaign. There will be a festive atmosphere as we recognize our corporate and individual donors who are critical to the campaign's success. It strengthens our grass roots effort to raise dollars from the community to help our partner agencies serve those in need. With our local economy facing unknown impacts due to the decline in the price of oil, it is even more critical that we strengthen our relationships with our donors. The needs in our community will very well be greater this year than those of the past.

We are asking for a continued sponsorship of \$3,500 from the City of Casper to offset the cost of the event. Sponsorship of that amount would also place the City of Casper into our Gold Level Sponsorship for our Community Activities Program which allows us to recognize that support at all of our community events throughout the year, as well as on our website and on social media.

If you have any questions regarding our activities please don't hesitate to contact me. Thank you for considering our request and all of the support the City of Casper and its employees have given to United Way of Natrona County in the past.

Sincerely,



Mike Burnett, Executive Director
United Way of Natrona County

**Central Wyoming
Senior Services**

1831 East 4th Street
Casper, Wyoming 82601
Phone: (307) 265-4678

February 23, 2015

City of Casper
Administrative Services Department
Attn: V.H McDonald
200 N. David St.
Casper, WY 82601

Dear Mr. McDonald

I am writing to request \$50,000.00 City support for Central Wyoming Senior Services, the "Senior Center". Although we have not received support through the budget process before I am able to provide information on both our outputs and outcomes for your information. To summarize:

Outputs:

1. 55,754 meals for vulnerable citizen over 60 years of age.
2. Exercise and Wellness activities for 1863 seniors.
3. 27,582 documented Social Activities and an equal number of non-documented activities for citizens.
4. Caregiver support and In-Home Services for over 210 senior citizens.
5. Meeting space and support for about 600 citizens. Please see detail enclosed.

Outcomes:

1. Activities of Daily Living Assessments show an increase in functioning in the first 1.5 years after joining our programs. This indicates that clients are able to stay in their own homes longer meaning a savings in the cost of Hospitalization, Nursing Home placement, or Emergency Transportation.
2. Customer surveys indicate that participants see benefits of our congregate meals from a nutritional and social point of view. About 75% state the meal we serve is their main meal for the day. Adequate nutrition prevents hospitalization and early admission to a higher level of care.
3. Over the past year we have identified at least 20 people having severe medical conditions and referred them to their physician thus preventing emergency care, hospitalization or death.

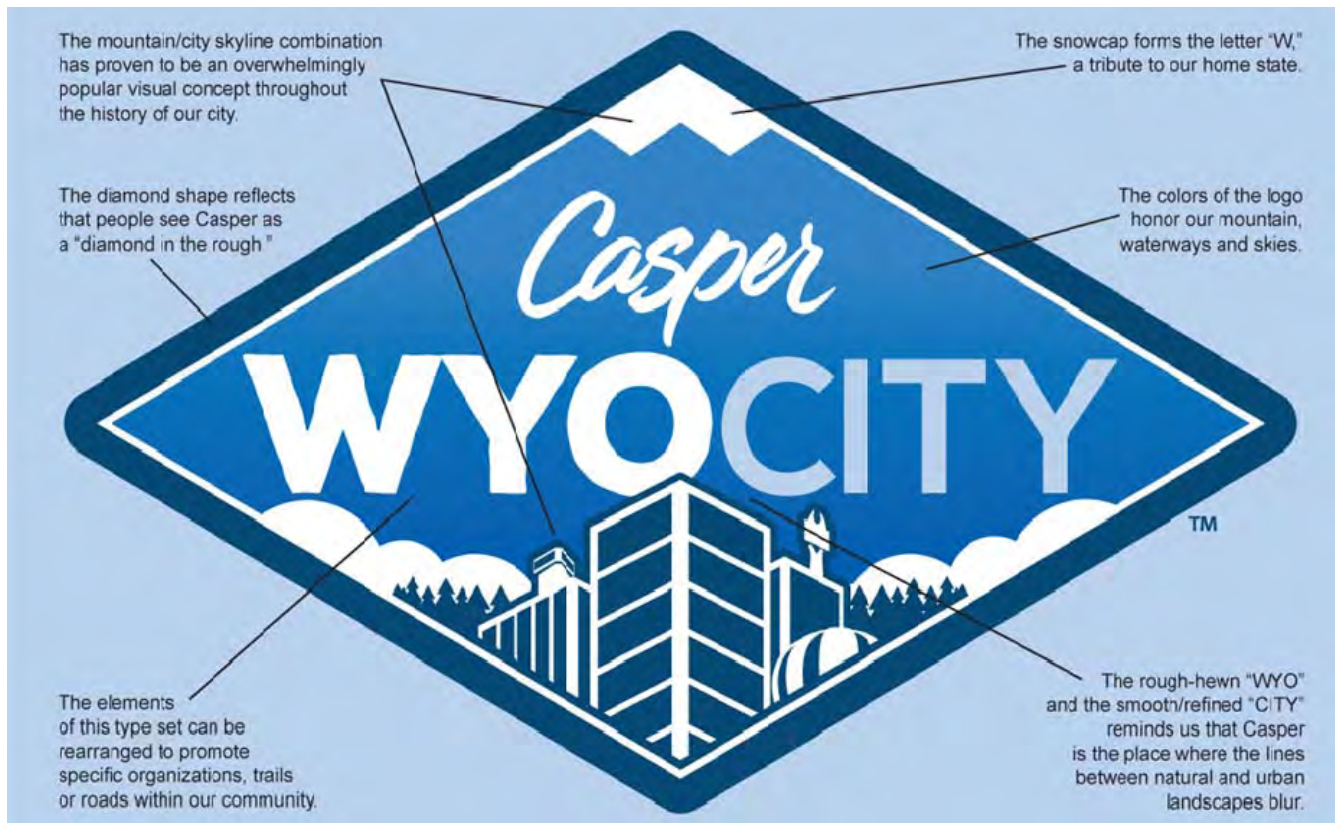
Central Wyoming Senior Services will use the \$50,000.00 to offset the cost of food we purchase for our congregate Dining Program. It is this program which draws most folks to the rest of our activities as they come for the food and stay for the rest. The City support in this area will leverage care for all our programs and will help us to obtain Federal and State matching funds.

Thank you for your consideration.

Sincerely;


Wayne Clements MBA
Executive Director


Dave Gossin
President of the Board



The WyoCity™ Brand Identity

WYOCITY (*"why-oh-city"*) is the one-of-a-kind place where there's a little bit of outside inside all of us. When used as a noun, **WYOCITY** pays tribute to the fact that Casper has all of the breathtaking scenery and recreation one would expect of Wyoming, but with an urban twist. Our rugged natural environment is infused with the culture and liveliness of a city, and this juxtaposition influences our work, play and overall way of life. And because we relish the idea of being two things at once, we also use **wyocity** (*"why-aw-city"*) as an adjective to WyoCity™ describe our unique attitude and lifestyle.

WYOCITY (*n*) is the place we love.

Wyocity (*adj*) is the reason why.