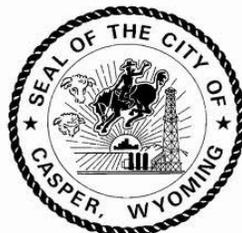




# FY 2014 REQUESTED BUDGET



City of Casper, WY



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## **City Council**

**Kenyne Schlager, Mayor**

**Paul Meyer, Vice Mayor**

**Paul C. Bertoglio, Councilmember**

**Craig Hedquist, Councilmember**

**Steve Cathey, Councilmember**

**Keith Goodenough, Councilmember**

**Bob Hopkins, Councilmember**

**Charlie Powell, Councilmember**

**Daniel Sandoval, Councilmember**

## **City Officials**

**John C. Patterson, City Manager**

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

**Bill Luben, City Attorney**

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

**Tracey Belser, Human Resources Director**

**Chris Walsh, Chief of Police**

**Mark Young, Fire Chief**

**Rick Harrah, Public Services Director**

**Doug Follick, Leisure Services Director**

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

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Casper, Wyoming** for its annual budget for the fiscal year beginning **July 1, 2012**. 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

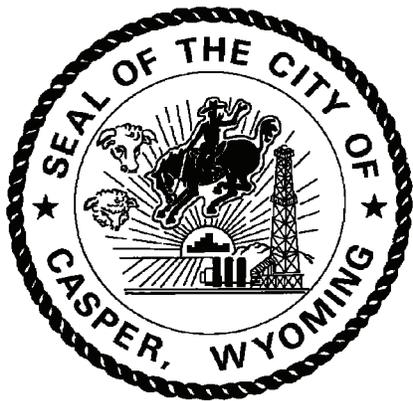
**July 1, 2012**

*Christopher P. Morill*

President

*Jeffrey R. Egan*

Executive Director





# Council Goals

## Fiscal Year 2013

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



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

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

The development of the downtown core continues through recruitment initiatives, facility improvements, branding development, and organizational partnerships. A private developer has proposed constructing a convention center within a mile of the downtown core.

- Engineering plans are completed for the redevelopment of Midwest Avenue which will be a major connector.
- Grants are underway to secure the funding to reconstruct Midwest Avenue which will include utility upgrades and streetscape amenities.
- Partnerships continue with local arts groups for a new Friday event in the downtown area, to compliment the Farmer's Market and Wednesday Night Live events.
- A vacant City-owned property in the downtown core has a purchase offer under consideration which would bring new sales tax revenue and jobs into the community.
- The Downtown Strategic Plan was adopted, in part, by the Downtown Development Authority, and the City will support the implementation.
- The grant application to the Wyoming Business Council for the downtown restroom project will be decided in early June 2013.
- The Old Yellowstone District Riverfront Plan is progressing, in partnership with the Public Services Department and Parkway Trust.



**Goal # 2 Appearance:**

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

The City of Casper has increased its commitment to undertaking beautification initiatives and educational outreach to enhance the appearance of the City. Community-wide education events about clean-up practices that all neighbors need to know have been hosted.

- Partnerships within City Departments and the private sector continue, to address blight and dangerous buildings, livability issues, as well as other appropriate issues within the Municipal Code.
- Press releases and other communication tools have been increased.
- Key community gateways have been inventories for landscaping improvements. Partnership with the Planning and Zoning Commissioners on development standards, design guidelines, lighting, and connectivity on all site plan submittals.
- Path, trail, and park development continue to be a priority for the City.
- The Council approved a Parks Master Plan at their April meeting and a new sculpture piece for the Fort Casper trail development area is being planned.



**Goal # 3 Development:**

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

The City will undertake a public engagement process this summer to update the City's comprehensive plan, in partnership with adjoining municipalities and the County.

- The comprehensive plan process has been expanded to include the Casper Area Economic Development Alliance as partners in community growth.
- Economic development, transportation, and future land use will be major areas of focus.
- Involvement in the design, testing, and data collection of a regional GIS system which will facilitate development throughout the metropolitan area.



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

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

The City continues to support their partnership with Community Action Partnership and their projects at the City-owned Life Steps Campus. In addition, the City contracts with the Youth Crisis Center, and partners with the Casper Housing Authority, on local social service issues.

- The City oversees the uses and programs afforded through the Community Development Block Grants (CDBG) funds that are designated from the federal Housing and Urban Development (HUD) office on an annual basis.
- The amount of CDBG funding awards for the upcoming fiscal year have not yet been announced, but staff is proceeding forward with the public hearings for the use of the funds. Housing continues to be a major focus for Casper.
- The City has financially assisted with the fire suppression upgrades for Skyline Tower senior residences; made upgrades to Life Steps campus for additional transitional housing; and is currently working on the sale and redevelopment of the Star Apartments for affordable housing.



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

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

The City of Casper maintains 46 parks, 335 miles of water line, 274 miles of sewer line, and several hundred lane miles of street. It also maintains traffic lights, booster stations, playgrounds, pools, manholes, ball fields, street signs, and municipal buildings. The infrastructure system requires constant planning, maintenance, and expansion in order to remain functional and able to handle the increasing demands of a growing population. \$28 million was spent on building and infrastructure projects in the first nine months of FY 2013, with many more projects set to be bid in April, May, and June of this year.

Notable projects that were completed this year include:

- Phase II of the Field of Dreams baseball field construction project. The Field of Dreams is a complex of six baseball fields that is being built at the corner of K and Jane Street. It is being built in phases. The work done this year is referred to as "Phase II." Another two fields will be built in the next fiscal year.
- Extension of 21<sup>st</sup> Street from Kingsbury to Wyoming Boulevard.
- Full reconstruction of West Yellowstone Highway and Fairgrounds Road
- Street maintenance projects, including mill and overlay projects on Beverly Street, Legion Lane, 2nd Street, McKinley Street, 4th Street, Plaza Drive, Coffman Avenue, and 9th Street. (Approximately 13,100 feet of streets mill overlay for new surface).
- Water line replacement projects, including line replacement along 15th Street, Forest Drive, Ivy Lane, Hazelwood Drive, Pennsylvania Avenue, McKinley Street, Walnut Street, and Spruce Street. (Approximately 8,615 feet of water main replaced).
- Completion of the Stormwater Master Plan, which should help to guide stormwater improvement projects for decades to come.

Projects that are still in progress or scheduled to be bid before year's end include:

- Seating upgrades at the Casper Events Center. (8,450 seats)
- Construction of the Youth Crisis Center at its new location on 12<sup>th</sup> Street
- Water line replacements along 39<sup>th</sup> and Poplar Streets
- Replacement of Fire Station #2
- Emergency generator installation at the Regional Water Treatment Plant and Central Service Center

Tracking the state of the City's infrastructure is an ongoing challenge. For this reason, the city has set a goal of consolidating all of its infrastructure data into the city's GIS database. This system is capable of tracking quantities, materials, assessments, repairs, and maintenance activities. This kind of information should help to make repair and investment decisions easier in the coming years.

Because streets are susceptible the wear and tear of the elements, the following maintenance activities are utilized.

- Crack filling
- Surface treatments
- Concrete repair
- Tree trimming
- Sign upgrades

These maintenance activities can be very effective at prolonging the useful life of the roadway so long as these treatments are applied before serious deterioration occurs. To help address these concerns, a Zone Management Program is being implemented in the Streets Division. The plan will call for focused attention on the streets in one geographic area of the city, with particular attention paid to crack filling, concrete repair, tree trimming, and sign upgrades. The Zone Management program's comprehensive nature should ensure that every street in the selected zone has been fully assessed and completely repaired.



**Goal # 6 Traffic and Transportation:**

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

Transportation throughout the City of Casper should be safe, easy, and efficient. Safety became even more salient this year with the two incidents of pedestrians being struck by motor vehicles. Pedestrians are always safer when they can be separated from the roadway. With that in mind, the following has been done.

- An ongoing series of walkability projects were enacted this year to help repair crumbling sidewalks, install ramps which are compliant with the American's with Disabilities Act (ADA), and (in some cases) to build sidewalks where they did not previously exist.
- Three major enhancements to the City's off street trail system are also underway. One project is a pedestrian underpass that will go beneath Wyoming Boulevard near the corner of Wyoming and 13<sup>th</sup> Street.
- Another project will provide pedestrians with an alternative route through the City's no leash dog park (Morad Park), thereby helping to minimize conflicts between dogs and cyclists.
- A third project is a 1,500 foot pathway that will connect the Natrona County Senior Center to the Park Place retirement home.

All of these projects are currently underway and should be completed this summer.

The City has emphasized traffic safety this year by dedicating five police officers specifically to its Traffic Enforcement Team. Their primary focus is speed enforcement in areas of historically high collisions or locations where injury and accidents are more predominant. The team also acts on citizen complaints that relate to traffic, and it will target its enforcement efforts accordingly.

Another major safety initiative was the Car per Officer Program. Optional One Cent Tax funding was used to purchase 42 marked police cars. The cars were then assigned to individual police officers who were instructed to drive the cars to and from work.

- They were also encouraged to use the cars for certain types of personal business, and they were asked to park the cars prominently either on the street or in their personal driveways.
- This fleet expansion has added a significant police presence to the streets of Casper. The cars have been on the street since February 2013, and it is believed that this program has already had a significant impact on driver behavior.

Expansive traffic studies of the newest development area (Blackmore) have been started. The rapid development has accelerated the growth of traffic flows in east Casper. The comprehensive study should help the City handle the growing number of travelers in that area.

- Traffic flow is also being enhanced through augmentation of the traffic signals themselves.
- A multi-year program to upgrade the city's traffic signaling equipment is ongoing, but nearing completion. The signal controllers that are located at each intersection were replaced in FY 2012 and 2013.
- The Opticom traffic signal light changing receivers were also upgraded this year, which should enhance response times for Police and Fire vehicles.
- The signal cabinets that protect and interface with this equipment will be gradually replaced over the next two years.
- The Aries signal controlling software is now 15 years old, so a software replacement project is also planned for the coming year.

The United Planning Work Program (UPWP) for fiscal year 2014 includes traffic counts of 1/3 of the system which are essential to developers, the Wyoming Department of Transportation, the public works departments of all of the MPO's entities, and the traffic modeling necessary for future roadway growth.

- Also included in the FY14 UPWP is funding to complete Comprehensive Plan Updates for Bar Nunn, Evansville, and Mills.
- These studies will align themselves with the City of Casper's upcoming Comprehensive Plan update as well as the County's upcoming Master Plan to create an area wide Comprehensive Plan Update. The FY 2013 UPWP studies, including traffic counts, all went out for proposals and are under contract.

Transit services in Casper continue to provide ever greater accessibility to a growing segment of the area's population.

- Improvements of stop locations on the purple route (where conflicts have arisen due to growth in the area) have been made and the installation of a new bus shelter on Valley Drive.



**Goal # 7 Recreation:**

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

The City of Casper provides the following recreation related services.

Recreation/ Aquatics/ Ice

- Provided over 180 organized classes and programs and 15 free special events for community members from toddlers through senior citizens.
- With financial support and assistance provided by the Community Recreation Foundation, fee-based programs and passes were made more affordable to participants.

Hogadon Ski Area

- Development of Hogadon Master Plan for Community and City Council acceptance, approval, and phase-in development.
- Operational infrastructure improvements to include: new Yellow Chair Haul Rope Replacement, Septic System Replacement, Yellow Chair Auxiliary Motor Replacement, Customer Service Software/Hardware System improvements, and Service/User Group Relocation/Communication improvements.

Casper Municipal Golf Course

- Development of a New Golf Course Maintenance Building Plan (including demolition of existing and construction of new restroom facilities).
- Initiation of the irrigation system upgrade to the older nine hole courses (Park and Highlands).
- The continuation of 19<sup>th</sup> Hole Vendor Services Agreement (Caddie Shack) and renewal of Golf Pro Agreement.
- Implementation of course operational improvements as suggested by Golf Course User Group.

## Fort Caspar Museum

- Expansion of museum programming to include: New Traveling Exhibits, Discover Programs, Freemont's Friends Weekends, Quarterly Fort Caspar Museum Association Educational Luncheons, 7 Summer Lecture Series events, and new Book Launch/Signing.

## Casper Events Center

- Building upgrades, arena seats and lighting replacement, air conditioning replacement, Wi-Fi upgrade, and possible addition of ice floor.
- Variety of programs (children shows, Broadway, rock concerts, country & western, monster trucks, Calvary Football, trade shows, state high school championships, college national finals rodeo) and banquets/catering (boys & girls club, weddings & receptions, private Christmas parties, wildcatters golf banquet).

**City of Casper  
Proposed FY 2014 Budget  
Executive Summary**

**Overall Issues**

- Focus on public safety, utility and transportation infrastructure, as well as communications and economic development
- Service levels maintained, increased in Fire
  - Fire Department implementing the Paramedic Development Program
- Proposed \$656,377 General Fund revenue surplus
- Revenues generally strengthening, strong sales tax growth
- Continued low interest rates impact the General Fund through subsidy of Perpetual Care
- Continued stabilization of Workers' Compensation Insurance costs by prefunding

**Revenues**

- Government Funds, including the General Fund
  - General Fund Revenues projected to increase \$5.2 million, or 11% over FY 2013 Estimate
    - Mineral Taxes increased \$1.5 million or 21% over the FY 2013 Estimate
    - Reliance on Mineral Taxes – Direct Distribution for operations has been significantly reduced
    - General Sales Taxes increased \$1.8 million, or 8%
    - Fuel Taxes will increase \$667,372 from State increasing fuel tax \$.10/gallon
    - Revised Interdepartmental Charges, increased \$375,260
    - Growth in Franchise Fees of 3% or \$155,135
- Enterprise Funds, including Utility and Leisure Services funds
  - No future rate increases reflected in user revenue

**Expenditures**

- \$3.9 million of \$4.5 million of Mineral Taxes – Direct Distribution designated for one-time capital acquisitions
  - Fourth consecutive year of no health insurance premium increases
  - Salary and Wage Adjustments
    - 2.5% for All Staff and Fire Union (\$849,019)
    - Revise Fire Specialty and Education Pays (\$57,694)
    - Full implementation of Compensation and Classification Plan (\$53,916)
    - Revised Overtime Policy
  - Recommend increases/change in staffing level:
    - General Fund

Police	+1	Police Officer (formerly federal grant funded)
Code Enforcement	+1	Code Enforcement Inspector (formerly federal grant funded)
Streets	+1	Secretary II (from Central Garage)
Parks	+1	Crew Chief from (Buildings & Structures)
Balefill	+2	Conversion of two part-time positions to full-time
Refuse Collection	+2	Conversion of two part-time positions to full-time
- Continued Stabilization of Workers' Compensation through prefunding General Fund and its Dependent Funds from FY 2013 Surplus
- Increased subsidy transfers of \$506,399



April 30, 2013

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

FROM: John C. Patterson, City Manager

SUBJECT: Budget Message – Fiscal Year 2014

### **INTRODUCTION**

Pursuant to the requirements of Section 16-4-104 of the Wyoming State Statutes, as amended, the FY 2014 Requested Budget is hereby submitted. It is submitted with the belief that it represents a responsible plan of spending for the upcoming fiscal year. The Requested City Budget totals \$144,076,862 net of inter-fund transactions. The Requested FY 2014 budget is down \$3.22 million from the FY 2013 Budget.

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

Preparation of the FY 2014 Requested 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 fulltime staff projections are adjusted for any known issues such as confirmed retirements, 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' 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.

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

## RECAP OF FY 2013

As it has passed, FY 2013 has been a year of continued healthy economic recovery and growth for the City of Casper.

In FY 2013 general revenue is exhibiting solid growth. Total revenues are anticipated to be 3%, or \$1,522,196, above budget, and 7%, or \$3,254,522, above actual FY 2012 revenues. Total expenditures are anticipated to be slightly higher than originally budgeted by approximately \$344,000. Specifically, a budget adjustment may be necessary to fund higher than anticipated jail costs, increased subsidies to fund recreation operations subject to adverse weather, and needed irrigation of park lands.

Contained in the original FY 2013 budget were the following:

### Staffing Changes

General Fund	
City Manager	+1
Police	+4
Fire	+2
Municipal Court	+2
Engineering	+1
Other Funds – General Fund Dependent	
Buildings & Structures	+1
Metro Animal Control	+1
Public Safety Communications	+1
Other Funds	
Water Fund	+1

### Stabilizing Workers' Compensation

To smooth the impact of significant upward fluctuations on the General Fund budget, the increase in Workers' Compensation Insurance costs were prefunded from FY 2012 excess revenues over expenditures. Future prefunding of Workers' Compensation Insurance increases will be brought to the Council as the claim "bubble" works through the City's rate bases.

### Employee Compensation

A compensation study indicated two areas were being paid under the specified market rate: Fire platoon staff (8.2%) and Police command staff (6.3%) positions, both of which were budgeted. The budget included a 2.5% Cost Of Living Adjustment (COLA) for all non-Fire platoon and non-Police command staff.

### Employee Health Insurance

The City increased its share of the employee health insurance benefit from 77% to 80% for all employees. This is intended to be a standardized rate, not to be adjusted annually.

## **FY 2014 OVERVIEW**

The community engaged in a lengthy strategic planning process in 2012 that resulted in the adoption of a plan with seven goals. The new Council, seated in January 2013, will be revisiting the plan this fall to be certain it fulfills their collective vision for the City. This budget reflects the 2012 planning and also incorporates elements from prior community direction, such as the 2011 community survey and the 2010 Optional Sales Tax process. To that end, there is a focus on public safety, utility, and transportation infrastructure, as well as communications and economic development. The core services highlighted in the new strategic plan, such as recreation and City core redevelopment, were also considered during the budget development. This prioritization focus was considered within the framework of a fiscally conservative culture, and an environment forced by an economy that historically has seen some severe cyclical swings.

In summary, the Requested General Fund budget presented herein includes revenues that are projected to exceed expenses by \$656,377. This surplus is requested to be added to reserves to meet the City Council Reserve Policy.

The FY 2014 Requested Budget reflects an improving economy. Total General Fund revenue, as compared to FY 2013 actual receipts, is projected to increase with significant exceptions being base mineral taxes, property taxes, cigarette taxes, licenses and various lesser revenue sources.

Most significant to note concerning revenues is that the City has almost entirely eliminated its dependency on Mineral Tax – Supplemental Funding for operations. This results in the ability to allocate most of this somewhat unsure revenue source on one-time capital acquisitions and projects.

In addition to meeting the current service levels, it is recommended that the additional revenue be used to fund the following highlighted recommendations:

- The addition of four positions to the General Fund. Two of these positions were funded by grants in other funds with the grant funding ending. Two positions were transferred, so their costs were being charged to the cost centers actually deriving benefit from the positions
- A 2.5% Cost Of Living Adjustment (COLA) is recommended for all staff, including Fire Union staff, to help keep wages in line with the central Wyoming inflation index
- Revision of education and specialty pay for Fire Union Staff
- Increased overtime to support the Paramedic Development initiative
- Increase in some overtime budgets to reflect a revision of overtime policies
- Increased expenditures in the Streets Division in accordance with the increase in fuel tax rates
- Increased funding for the health department
- Increased funding for one-time capital acquisitions
- Increased subsidy transfers to other funds

## FY 2014 Revenues

From FY 2011 through FY 2013 year-to-date, the local economy has improved. The major risk to this revenue growth is that the economy is still primarily energy based. While there is news about significant energy developments, particularly east of Casper in Converse County and also to the west of the City, mineral prices, production levels, permitting restrictions, and the National economy are influences that may change the energy industry. Generally, most of the significant general revenues have increased and are projected to continue rising moderately.

### Mineral Revenues

Natural gas prices are an area of concern. U.S. natural gas prices are reported to be at a ten year low. This is reflected in decreases in State Mineral Tax revenue for projects in the FY 2014 and 2015 biennium, with some recovery projected for FY 2015 – 2016.

For FY 2014, the Mineral Tax Supplemental Funding, derived from mineral revenues from the State, was increased \$1,465,160 or 47% by the Wyoming State Legislature. It is requested that \$638,500 of the Mineral Tax-Supplemental Funding revenue in the General Fund is used to balance the proposed expenses. Starting in FY 2014, the Wyoming Legislature directed that the funding is not to be used for salary adjustments, additional personnel, or increased personnel benefits. This requirement is being met. All such increases are being funded by increased Sales Tax revenue as is documented on Page 105 of the FY 2014 Requested Budget.

### Sales Taxes

Locally, Casper continues enjoying a growth in sales taxes. For FY 2014, Sales Tax revenue is forecasted to increase 8% or \$1,821,174 over the projected amount of receipts for FY 2013. This is a conservative growth projection as compared to the results of the past two years. A detailed discussion supporting the 8% increase can be found beginning on Page 106 of the FY 2014 Requested Budget. The relative low increase in sales taxes from the retail sector and the large increase in the mining sector lead to the growth projection.

To monitor growth trends, sales tax trends of these eight sectors have been tracked since FY 2007. Sales tax distribution data for Natrona County indicates increased growth trends in seven of the eight major industry sectors. The growth trends are:

<u>Sector</u>	<u>Year To Date Increase (As of March) From FY 2007</u>
Mining	+116%
Real Estate, Rental & Leasing	+61%

Accommodation & Food Service	+33%
Retail	+19%
Public Admin. (Auto Sales)	+7%
Manufacturing	+22%
Construction	+16%
Wholesale	-16%

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

**Fuel Taxes**

The amount of fuel taxes budgeted for FY 2014 reflects the \$.10 per gallon increase passed by the Wyoming State Legislature in the last session. Accordingly, expenditures were increased in the Streets Division budget.

**Property Taxes**

Property Tax revenue is projected to increase slightly from the estimated receipts for FY 2013. This increase is based on the City growth rate and the amount of non-public building that is subject to property taxation which has occurred.

**Franchise Taxes**

Franchise Fee revenue is expected to increase, reflective of the growth of the community.

Due to the timing of the process, the FY 2014 Requested Budget does not reflect an increase of the Franchise Fee assessed to Rocky Mountain Power. At the City Council’s April 15, 2013 work session, the Council supported considering a proposal to increase the rate assessed to Rocky Mountain Power by 1%. It is estimated this increase will raise approximately \$470,000 of new revenue annually. It is currently proposed that this new revenue should fund electric line extension studies. It is also being considered to put this new revenue source to use to replace the Optional One Cent Sales Tax funding currently being allocated to the Casper Area Economic Development Alliance.

To meet last year’s required use of Mineral Tax Supplemental Funding, a new proposed revenue source was developed. Approximately \$1.5 million dollars of Franchise Fees and Payments In Lieu of Taxes (PILOTs) are adopted to be charged to the Water, Sewer, Balefill, and Sanitation funds. Because the enterprise operations and facilities do not pay any taxes to support receipt of general services, Franchise Fees and PILOTs are charged for the cost of general services (i.e. street maintenance, traffic, police, fire, etc.).

In turn, reciprocal transfers are being made from Mineral Tax Supplemental Funding to those enterprise funds for capital funding.

This new revenue source has been included in the FY 2014 Requested Budget and has no impact to utility rates at this time due to the reciprocal transfer. However, if in the future this source of revenue is needed to continue services, the reciprocal transfer to the enterprises funds could be deleted.

### **Permits**

The receipt of large building permit fees for school building construction did not occur in FY 2013 as anticipated. Consequently, the FY 2014 budget reflects receipt of those permit fees. As was planned for FY 2013, the proceeds of a portion of those permit fees are budgeted in FY 2014 to be committed and transferred for outdoor pool construction.

### **Interdepartmental Services**

The cost of services provided by the General Fund to other funds was reassessed for FY 2014. As a result, Interdepartmental Charges assessed to other funds was increased 23%, or \$375,260. This increase is attributable to increased employee costs over the past few years as a result of COLA's and increased benefit costs, and the more representative allocation of the cost of legal and management services. Overall, this reassessment more truly represents the operating costs of the other funds.

### **Interest Rates**

The historically low interest rate environment is taking its toll on the General Fund. The General Fund is double-teamed by this condition. In addition to the General Fund's decline, the City's Perpetual Care Fund does not generate enough interest income to provide the operating subsidy to the certain funds, with the General Fund making up the difference out of current revenue.

### **Other Revenues**

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

## **FY 2014 Expenditures**

### **Personnel - Staffing**

It is recommended to increase total full-time citywide staffing by four positions. These positions are in the City's Sanitation operations (two positions each in the Balefill Fund

and Refuse Collection Fund). These additional positions are the result of reclassifying four part-time positions that worked an average of 38 hours each to full-time positions. It is equitable to make these full-time positions, and it is also believed this will assist in addressing turnover issues. Consequently, funding for the part-time positions was eliminated.

Specifically for the General Fund it is recommended to increase funding by four positions. However, these four positions are not new positions to the City but were previously budgeted in other funds. It is being recommended to transfer these positions to the General Fund due to reductions in federal funding and reassignment of divisions. The positions are:

- Transfer of a Code Enforcement officer from the Community Development Block Grant Fund due to grant funding reduction. (\$80,467)
- Transfer of a Police Officer from the American Reinvestment and Recovery Act (ARRA) Fund due to grant funding ending. (\$73,347)
- Transfer of a Parks employee assigned to Buildings & Structures Fund. The responsibilities of this position were transferred to the Parks Division. This transfer had no fiscal impact to the General Fund.
- Transfer of a Secretary II from the Central Garage Fund to better reflect the actual work assigned the position and the supervision of the position.

Additionally, there were two other transfers that had no net cost effects:

- The Special Projects Coordinator was transferred within the general fund, from the Parks Division to Planning.
- A Crew Chief was transferred from the Buildings and Structures Fund to the General Fund, with Interdepartmental Charges adjusted accordingly.

### **Personnel - Compensation**

Recommended in the FY 2014 Budget is a 2.5% Cost of Living Adjustment (COLA) for all staff, including Fire Union (\$849,018). Additionally, this COLA compensates for the inflation rate experienced in Wyoming and also helps address the impact of the .5% increase in the employees' portion of the contribution rate to the Wyoming Retirement System. (The City's portion of the contribution rate increases next year.) Additionally, it is being recommended to revise Fire Union staff education and specialty pay rates. Total impact for this change is \$57,694.

The FY 2014 Requested Budget reflects final implementation of the Compensation and Classification Plan (\$53,916)

Lastly, included in the FY 2014 Requested Budget is increased funding for:

- Overtime in various cost centers. To address the economic downturn of FY 2008 – 2010, overtime policies were revised. However, these policies proved to be unsustainable and resulted in unfavorable impacts to services due to employees

flexing-out time to eliminate overtime. The flexing-out of time resulted in employee absences which reduced services.

- Fire Department overtime to support the Paramedic expansion initiative.

### **Personnel - Benefits**

For the fourth consecutive year, it is recommended that employee and employer health insurance premiums for the City's Self-Funded Health Plan not be increased. Changes in Plan benefits and administration have resulted in avoiding premium increases.

Workers' Compensation premiums have increased significantly in recent years. The increase is a result of an experience change that takes into account the active cases and the case reserves within a rolling three-year period. This results in the General Fund being significantly impacted for several years by prior years' activity. This continued impact is contrary to the notion that government funds should be measured by the available resources in any given year and not have to shoulder the burden of prior year costs. To smooth the impact these huge fluctuations have on the General Fund budget, and its dependent funds' budgets, it is recommended that a portion of Workers' Compensation Insurance costs be prefunded from FY 2013 excess of revenues over expenditures. Prefunding these costs was initiated in the FY 2013 Budget. Historically, General Fund expenses have exceeded revenues and it is anticipated this will be the case in the future, absent a significant economic slowdown for which there are reserves. Future prefunding of Workers' Compensation Insurance increases will be brought to the Council as the claim "bubble" works through the City's rate bases. Funding for Workers' Compensation Insurance in the FY 2014 Requested Budget is set at the FY 2011 premium rates, adjusted for any increase or decrease in staffing levels.

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

Increases in funding for various Contractual Services and Materials and Supplies accounts are discussed in the highlights of individual cost centers. 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 are recommended to be funded in the FY 2014 Requested Budget:

Downtown Façade Program	10,000
National Development Council	10,000
Casper Mountain Fire District Pumper	140,000
Quarterly Community Newsletter	9,000
WAM Convention	10,000
REV3 Race	5,000
Spay and Neuter Event	10,000
Platte River Revival 2013	15,000
CNFR	43,000

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

Health Department	75,000
Chamber of Commerce	9,688
The Science Zone	11,500
Youth Empowerment	2,000

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

**Capital**

Due to growth in non-mineral tax revenue \$3,917,700 or 86% of the Mineral Tax Supplemental Funding is being recommended to the following one-time capital acquisitions:

Compensation Plan Update	50,000
Hogadon Ski Lift Improvements	160,700
CEC Door Hardware Replacement	120,000
CEC Arena Rigging Fall Protection	30,000
Field of Dreams - Phase III	1,480,000
Bleacher Replacement - Speedway & Washington Park	550,000
E-Citation Software	27,000
Platte River Restoration Project	500,000
Midwest St Poplar to David Reconstruction	1,000,000

## **Transfers**

Higher requested operating costs have resulted in recommendations to increase the operating subsidies by \$506,399. Details of subsidy transfers are on Page 154.

## **NOT FUNDED**

The following are not recommended to be funded in the FY 2014 Requested Budget.

### **Fire Department**

Requests by the Fire Chief for 4 additional staff are not recommended to be funded, as well as increases in some operating costs.

### **Hogadon**

A request by the Leisure Services Director for 3.5 additional staff was not recommended to be funded.

### **Council Goals/Community Promotions**

No funding has yet been budgeted for Council Goals or Community Promotions. In recent years, the Council has set aside between \$200,000 and \$500,000 from General Fund Reserves for the Council Goals line item. In FY 2013, Council initially set aside \$350,000 for the Council Goals line item.

## **CONCLUSION**

The Requested Budget is conservative, yet it recognizes an improved local economy and growth in sales taxes, mineral taxes, and other general revenue sources. The budget also provides continued funding for current services, increases in public safety services (Paramedic initiative), and funds competitive wage and benefits to retain current employees and attract future employees.

I want to recognize all of the individuals who have worked on this budget. The department heads are commended for submitting reasonable requests enabling an efficient and effective budget preparation process. Staff in the Finance Division of the Administrative Services Department and City Manager's Office worked long hours to produce the information needed to facilitate the budget preparation, review, final recommendations, and the FY 2014 Requested Budget document.

Council will be reviewing each of the cost center budgets during its budget workshops. The information provided regarding the performance measures which have been identified for each cost center has been expanded. This is an effort to improve the way that the funding request is tied to the services delivered. As the City Council sets goals for the organization at the highest level, each department must determine how best to meet its goals and strive for constant improvement in the way that the work is done.

I look forward to discussing the budget with you, and providing any additional information or explanation that you may require.

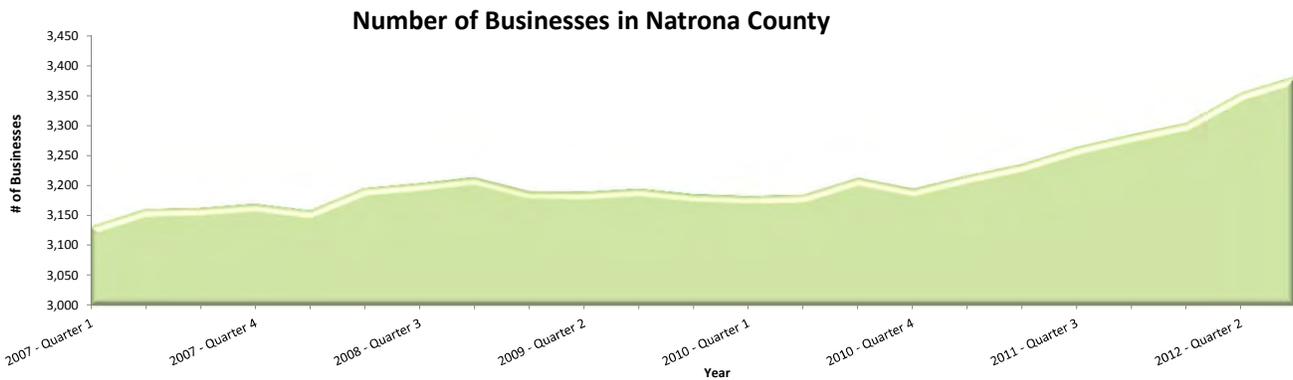
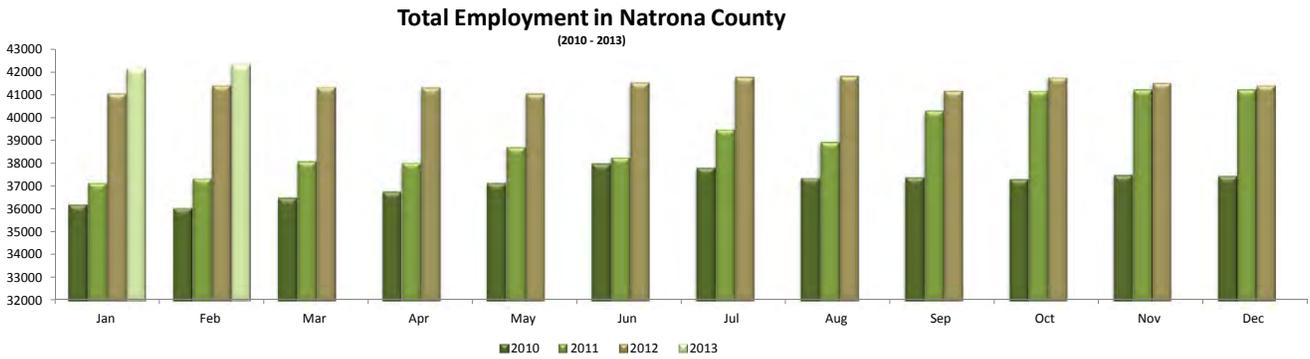
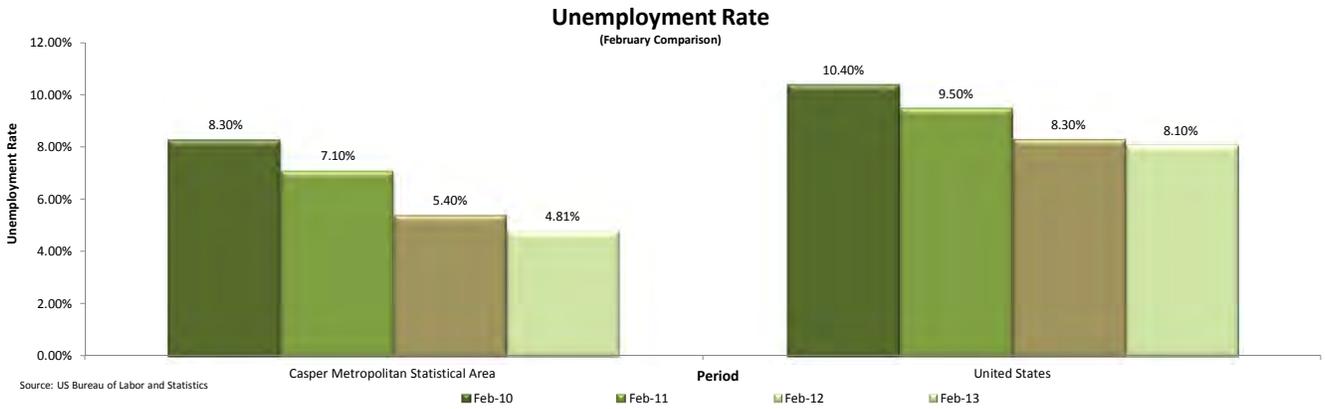
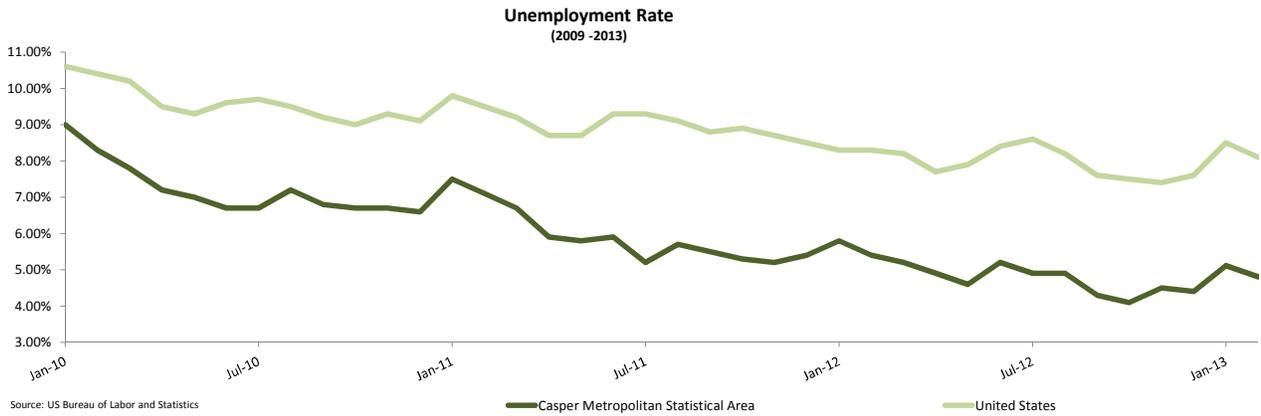
# **General Information**

Economic Information

City Organization

# Community Economic Indicators - Jobs

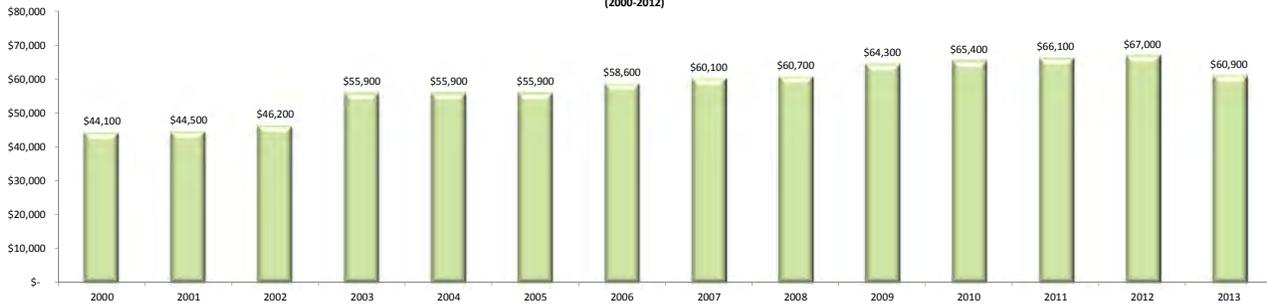
Updated April 2013 with most recent data available



# Community Economic Indicators - Income and Inflation

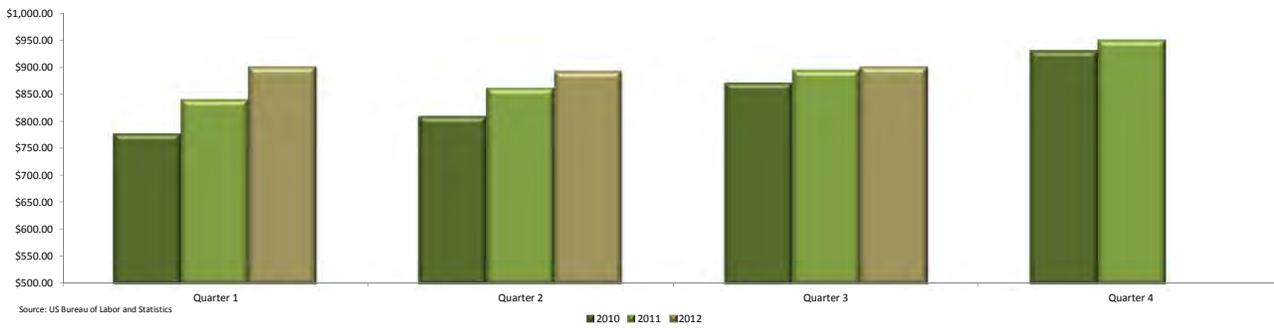
Updated April 2013 with most recent data available

**Estimated Median Family Income - Natrona County**  
(2000-2012)



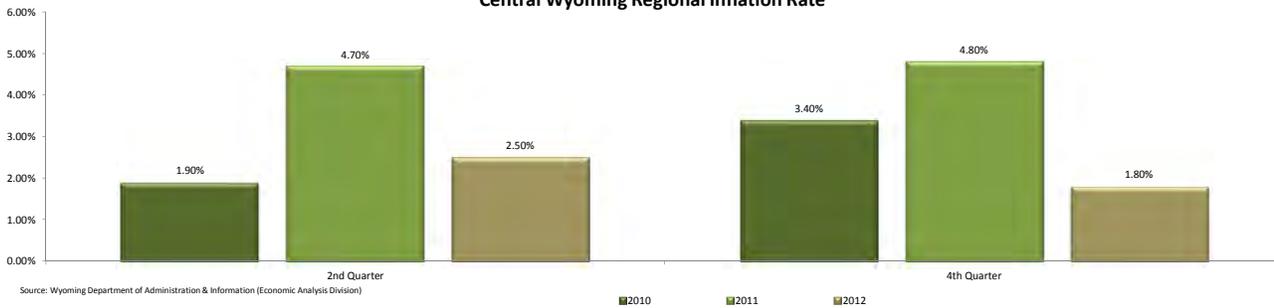
Source: US Department of Housing and Urban Development

**Average Weekly Wages - Natrona County**  
(2010 - 2012)



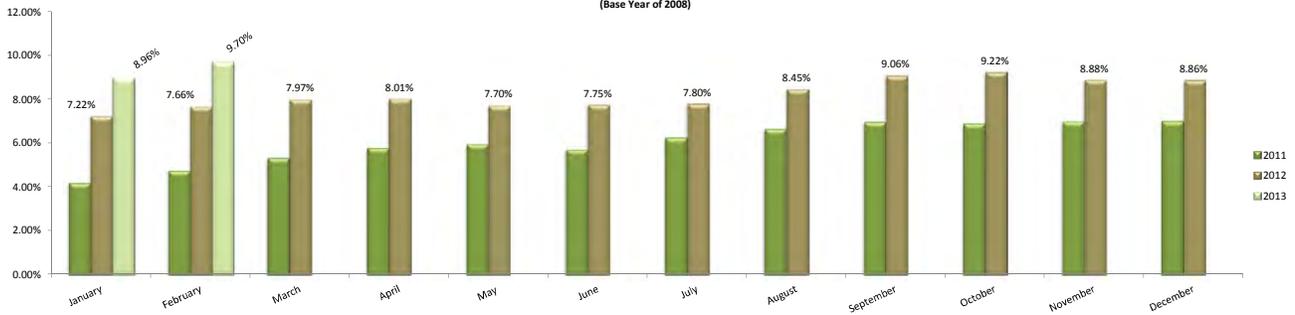
Source: US Bureau of Labor and Statistics

**Central Wyoming Regional Inflation Rate**



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

**Consumer Price Index - Percent Change**  
(Base Year of 2008)

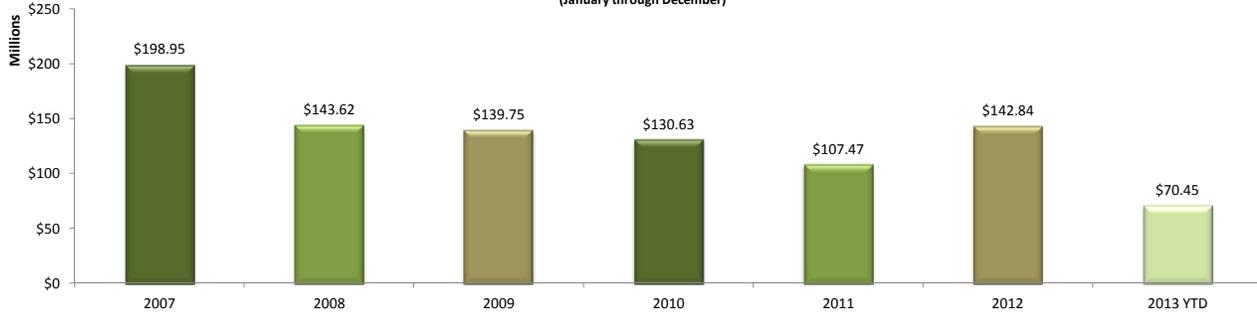


Source: US Bureau of Labor and Statistics

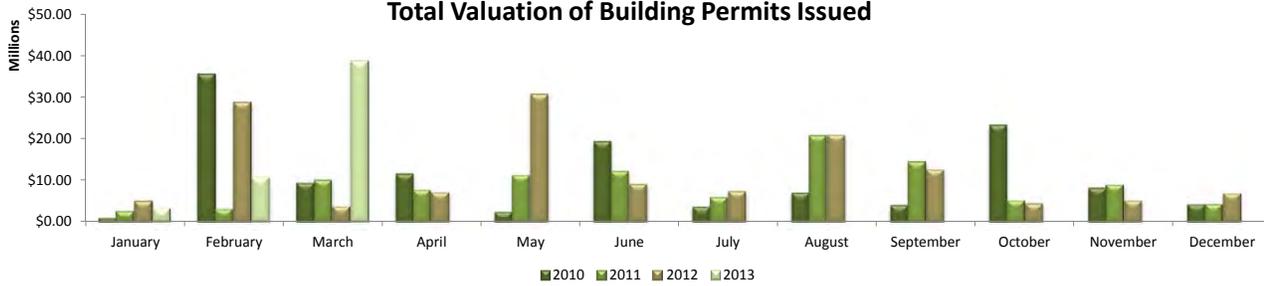
# Community Economic Indicators - Casper Building Permits

Updated April 2013 with most recent data available

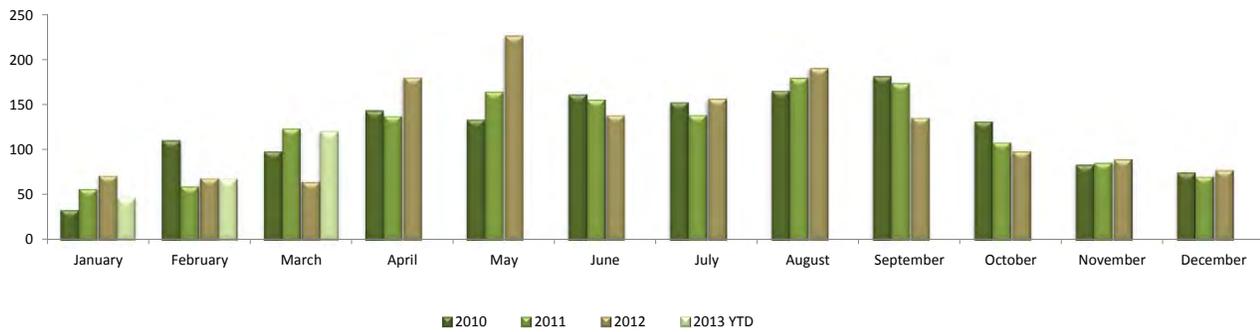
**Total Building Permit Valuation**  
(January through December)



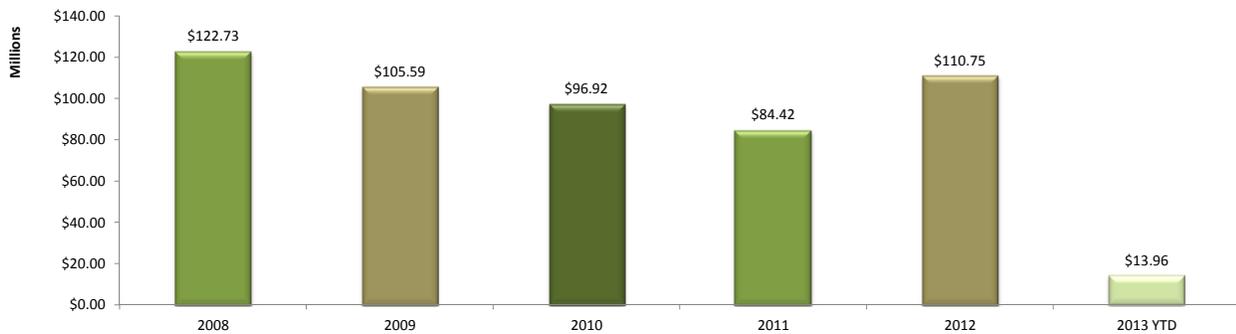
**Total Valuation of Building Permits Issued**



**Number of Building Permits Issued**



**Total Dollar Volume in Building Permits**  
(New Homes, Multi-Family, New Commercial, Schools)

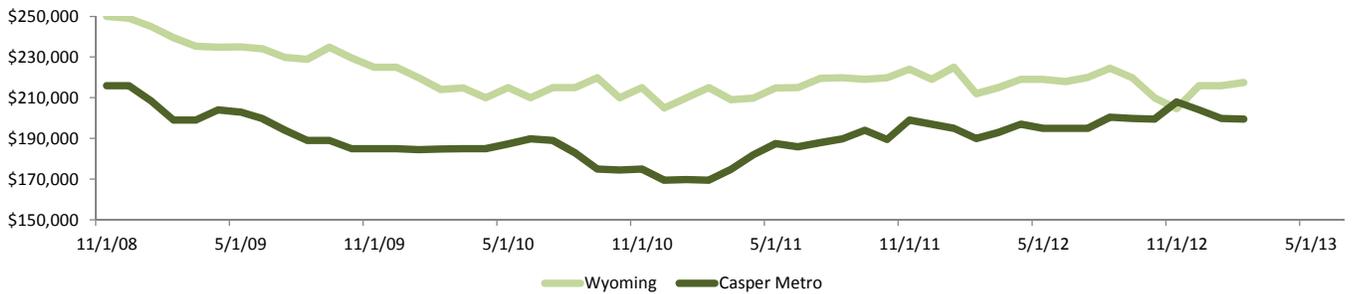


# Community Economic Indicators - Housing

Updated April 2013 with most recent data available

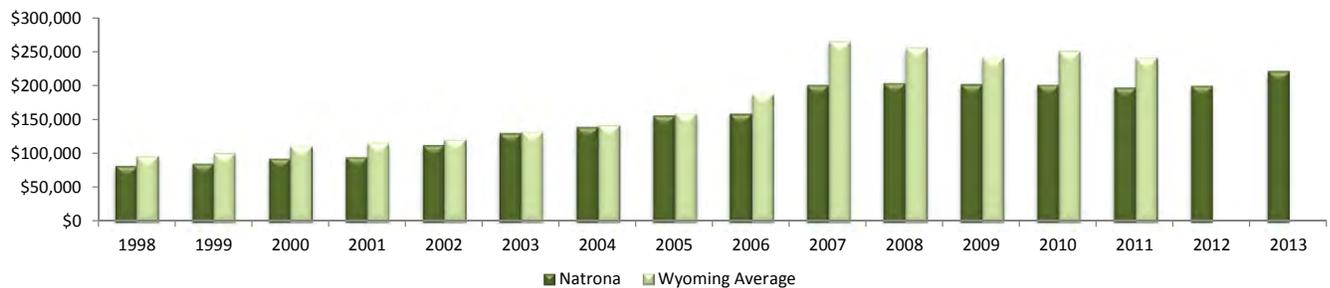
## Median List Prices

(As of February 2013)

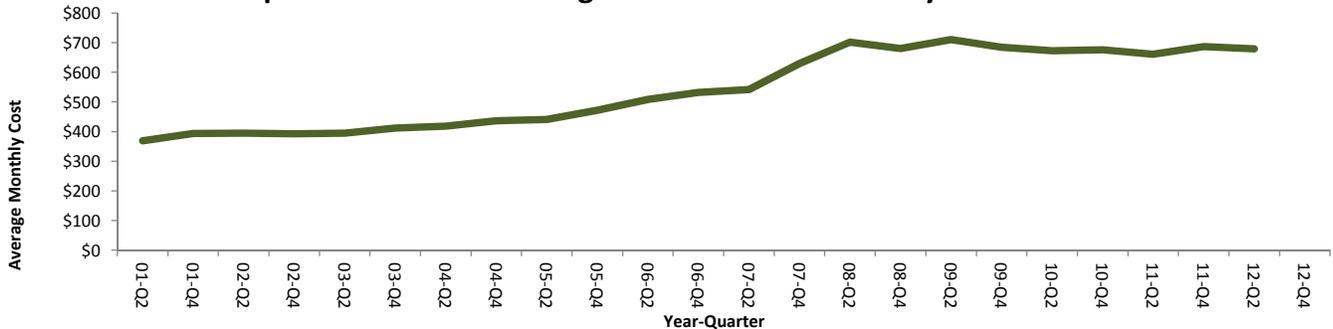


## Natrona County vs. Wyoming

(Average Sales Price Trend)

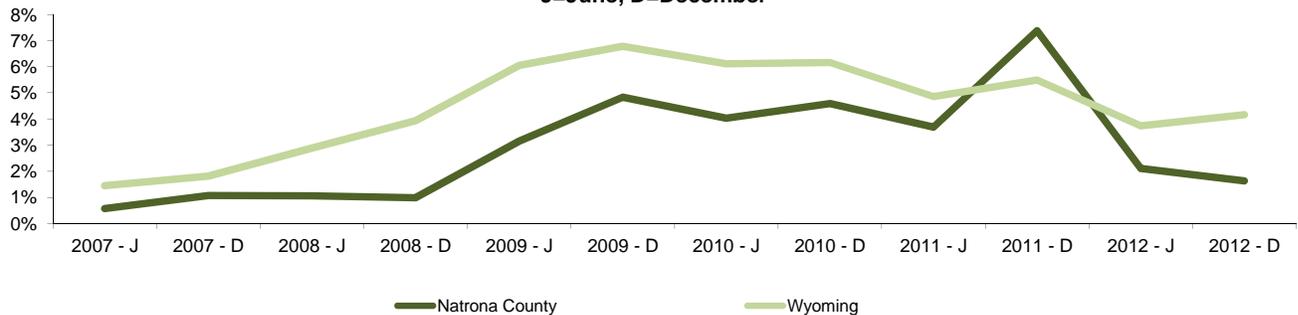


## Apartment Rental Average Cost in Natrona County



## Rental Housing Vacancy Rate

J=June, D=December

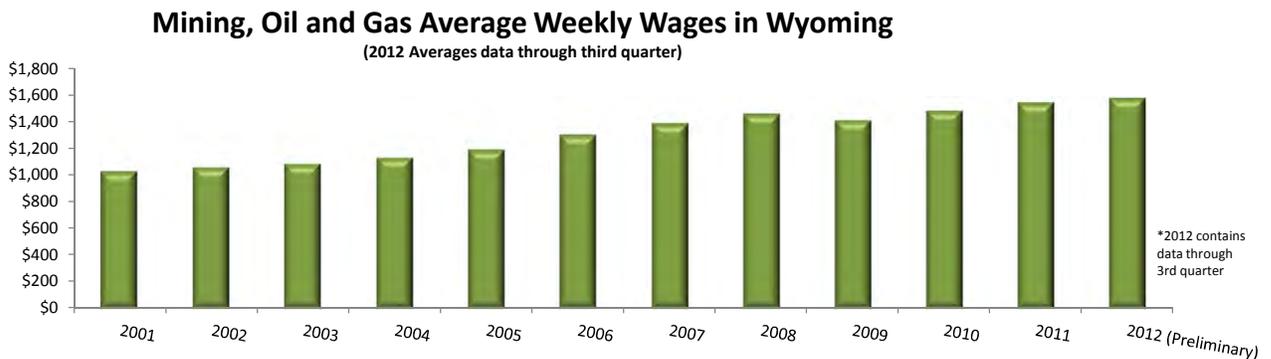
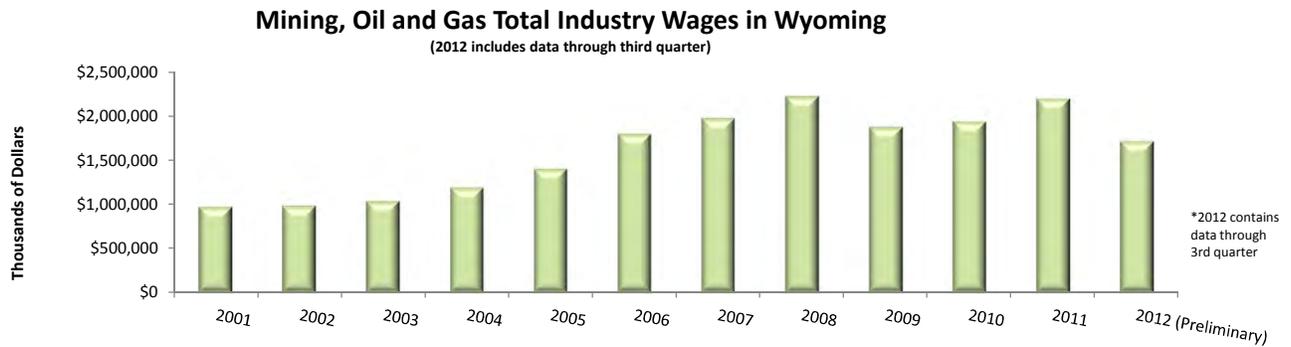
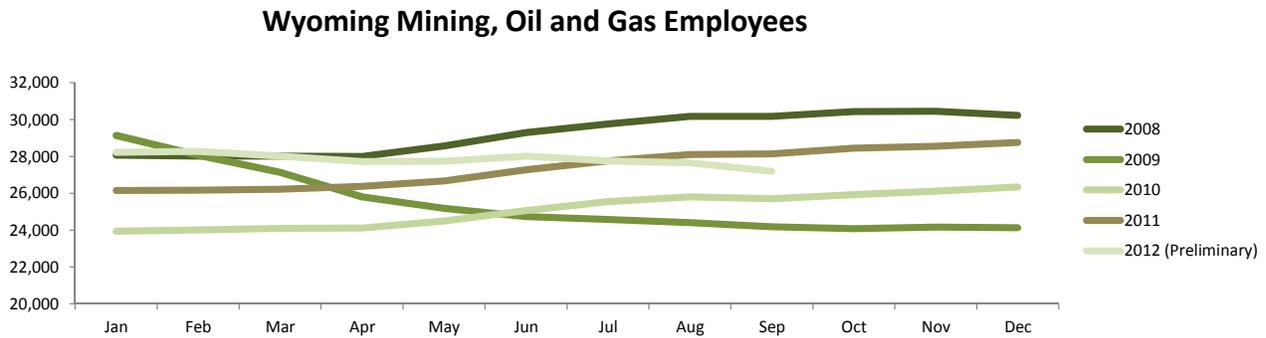
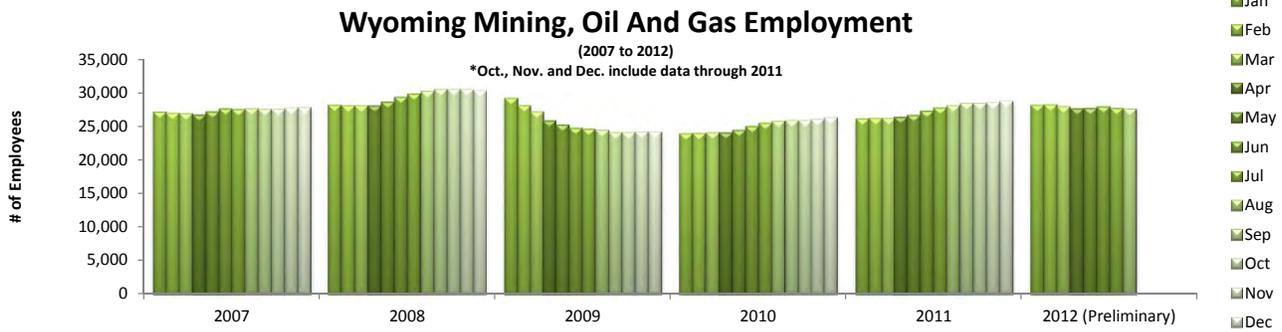


# Mineral, Fuel, and Employment Indicators

Updated April 2013 with most recent data available

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

<http://www.bls.gov/data/>



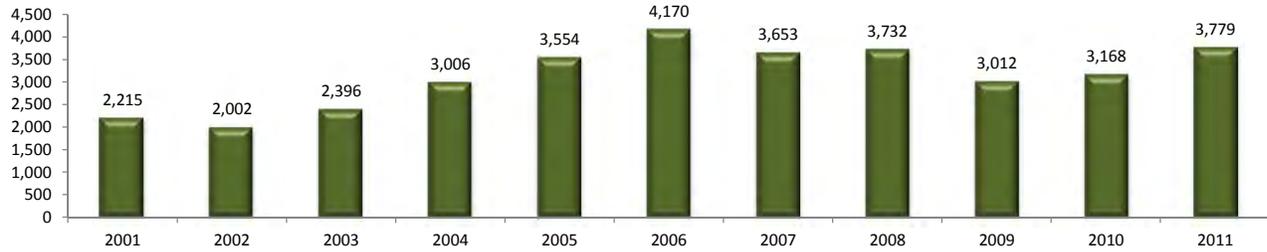
# Mineral, Fuel, and Employment Indicators

Updated April 2013 with most recent data available

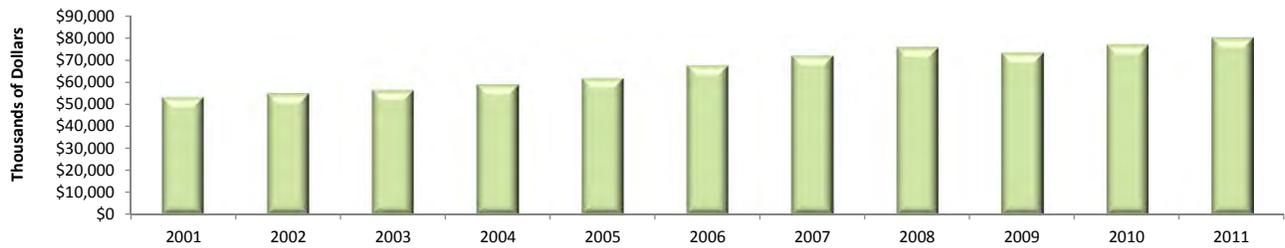
All data in this section is from the US Bureau of Labor Statistics

<http://www.bls.gov/data/>

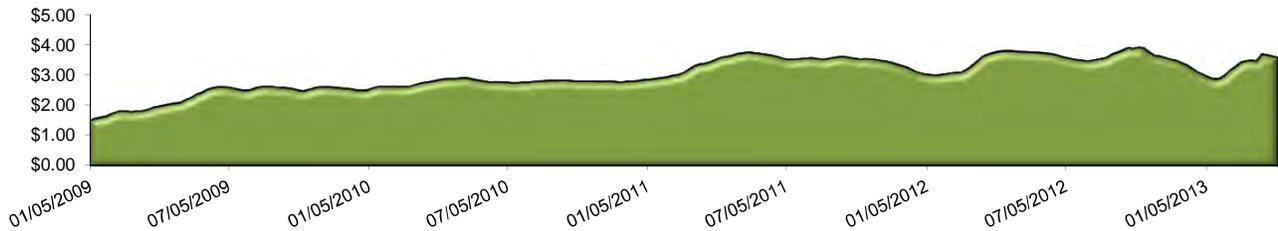
## Mining, Oil & Gas Industry Employment by Number of Employees Natrona County



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



## Retail Gasoline Prices- Rocky Mtn Region (Through Apr. 8, 2013)



## Retail Gasoline Prices- Rocky Mtn Region (FYTD 2013)



# Mineral, Fuel, and Employment Indicators

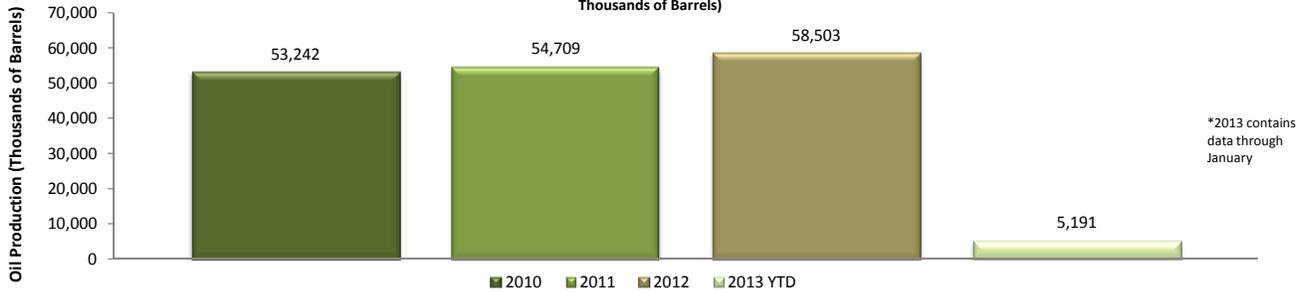
Updated April 2013 with most recent data available

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

<http://www.eia.doe.gov/>

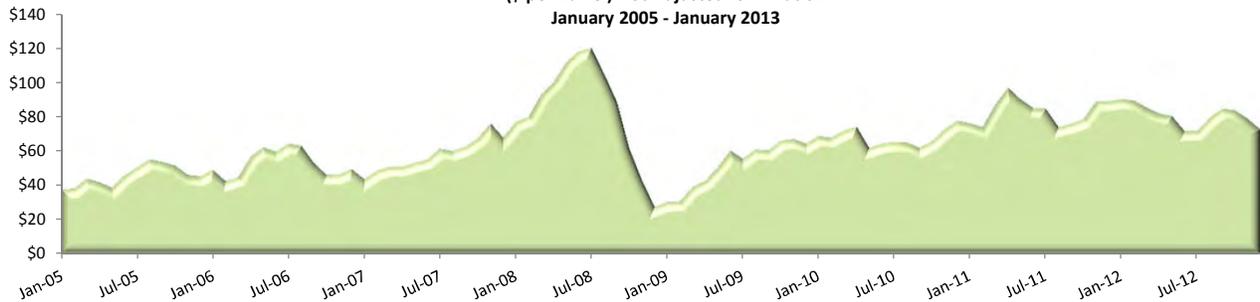
## Wyoming Crude Oil Production Yearly Comparison

(Yearly Comparison based on Calendar Year  
Thousands of Barrels)

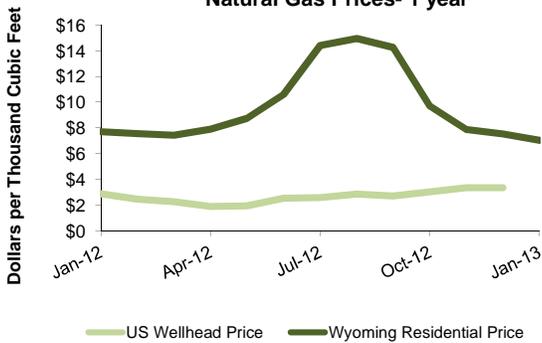


## Wyoming Crude Oil 1st Purchase Price

(\$ per Barrel) Not Adjusted for Inflation  
January 2005 - January 2013

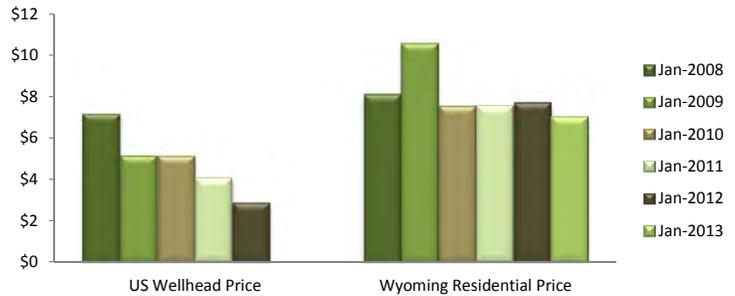


## Natural Gas Prices- 1 year



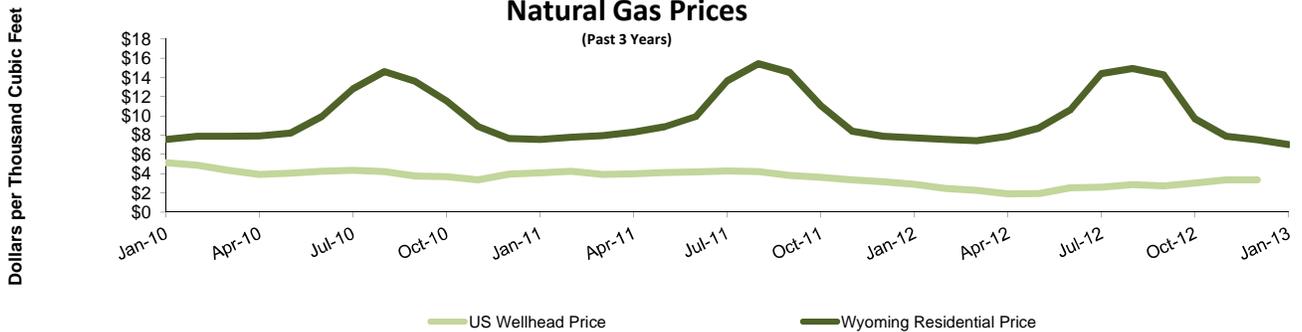
## Monthly Natural Gas Prices

January 2008 - January 2013

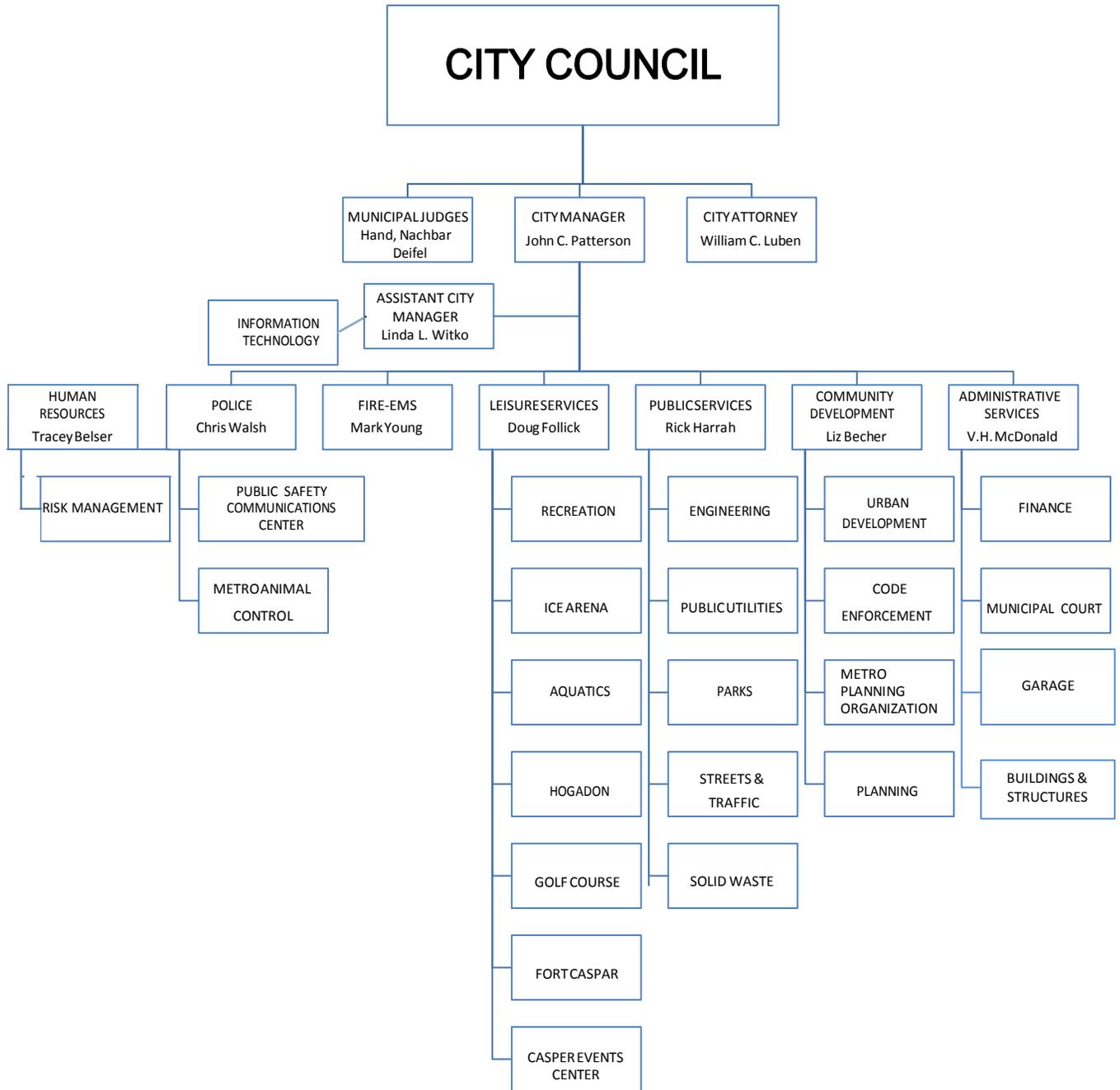


## Natural Gas Prices

(Past 3 Years)



# Organization of the City of Casper



# City Departments

The City of Casper is organized into the following departments:

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

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

## City Manager's Office

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

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

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

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

# City Attorney's Office

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

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

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

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

# Police Department

## **Organization of the Police Department**

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

## **Functions of the Police Department**

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

# Administrative Services

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

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

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

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

# Community Development Department

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

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

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

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

# Fire-EMS Department

## **Organization of the Fire-EMS Department**

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

## **Function of the Fire-EMS Department**

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

# Human Resources Department

## **Organization of the Human Resources Department**

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

## **Functions of the Human Resources Department**

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

# Leisure Services Department

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

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

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

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

# Public Services Department

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

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

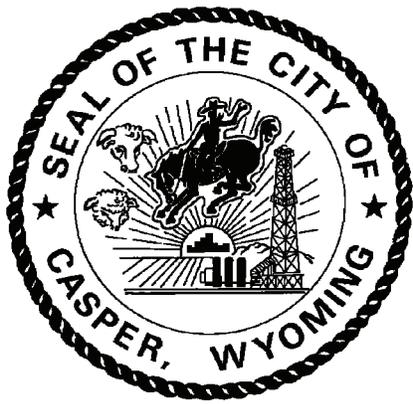
## **Functions of the Public Services Department**

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

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

Funds are described in the Financial and Budget Policies Section

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



# **All Funds Summary**

All Funds Revenue & Expenditure Summary

All Funds Revenue Summary

All Funds Expenditure Summary

Capital Summary

Personnel Summary

Fund Reserves Summary

Debt Summary

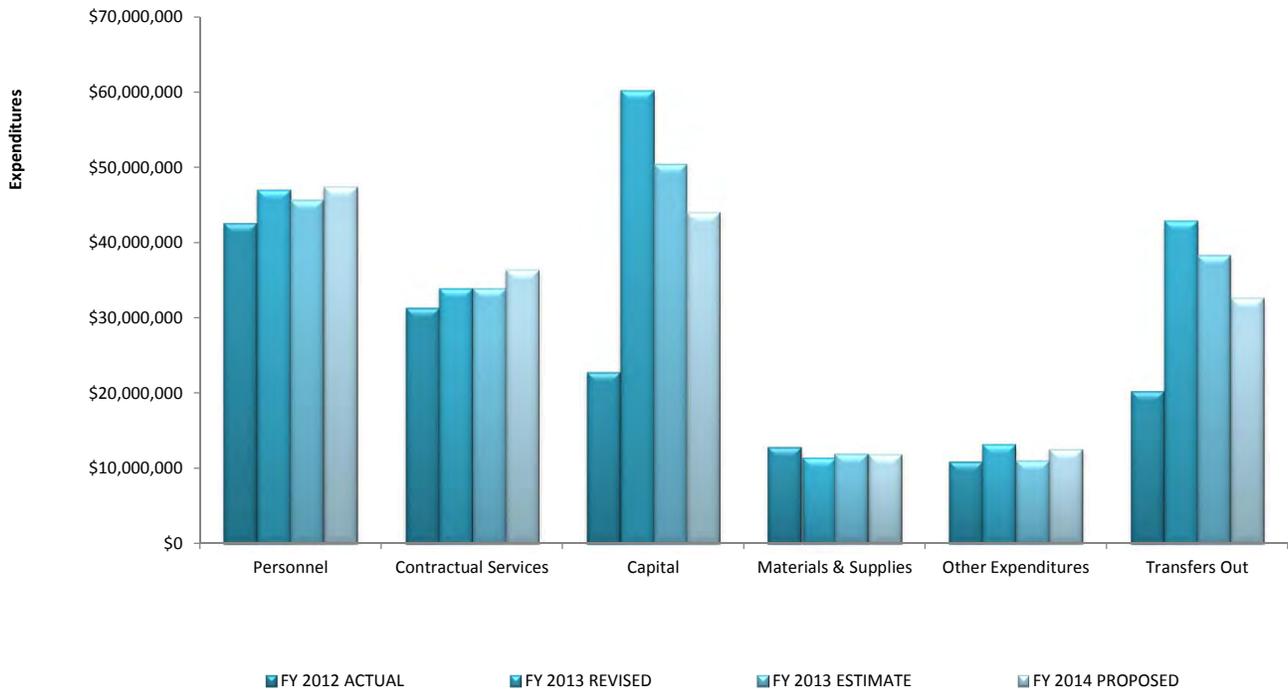
# All Funds Revenue and Expenditure Summary

City Resources	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
Taxes	\$ 56,514,011	\$ 55,312,177	\$ 57,326,402	\$ 61,554,343	7%
Charges for Service/ User Fees	52,380,077	52,824,829	53,658,199	54,994,744	2%
Transfers In	19,440,840	38,949,039	38,078,077	33,481,435	-12%
Miscellaneous	5,877,800	5,598,231	5,100,273	6,791,127	33%
Intergovernmental & Grants	4,165,433	14,296,727	9,262,667	9,941,651	7%
Fines & Forfeitures	1,479,287	1,885,750	1,810,200	1,962,200	8%
System Development Charges	647,331	623,000	588,243	685,000	16%
Licenses & Permits	1,186,177	1,697,000	1,203,750	1,455,250	21%
<b>Total Revenue</b>	<b>141,690,956</b>	<b>171,186,753</b>	<b>167,027,811</b>	<b>170,865,750</b>	<b>2%</b>
<b>Less Intragovernmental Transactions</b>					
Transfers In	20,220,035	42,819,777	38,261,545	33,481,435	-12%
Internal Services Charges	5,753,009	5,738,817	6,093,494	6,559,889	8%
Administration Fees	874,618	836,496	813,830	929,777	14%
<b>Total Intragovernmental</b>	<b>26,847,662</b>	<b>49,395,090</b>	<b>45,168,869</b>	<b>40,971,101</b>	<b>-9%</b>
<b>Total Available Resources</b>	<b>\$ 114,843,294</b>	<b>121,791,663</b>	<b>121,858,942</b>	<b>129,894,649</b>	<b>7%</b>
<b>City Expenditures</b>					
General Fund	\$ 43,949,794	47,524,809	47,678,923	51,563,844	8%
Capital Projects Funds	22,435,357	69,910,338	56,324,574	49,842,401	-12%
Enterprise Funds	49,415,954	59,229,175	58,122,771	51,595,608	-11%
Special Revenue Funds	3,993,143	6,874,104	4,752,592	6,391,940	34%
Debt Services Funds	1,453	1,450	1,340	1,340	0%
Internal Services Funds	7,212,673	8,927,881	8,855,235	9,096,326	3%
Trust & Agency Funds	13,319,432	15,905,144	15,291,338	16,043,966	5%
<b>Total City Expenditures</b>	<b>140,327,806</b>	<b>208,372,901</b>	<b>191,026,773</b>	<b>184,535,425</b>	<b>-3%</b>
<b>Less Intragovernmental Transactions</b>					
Transfers Out	20,220,035	42,819,777	38,261,545	32,591,178	-15%
Internal Services Charges	5,753,009	5,738,817	5,734,961	6,921,225	21%
Administration Fees	874,618	836,496	813,830	946,160	16%
<b>Total Intragovernmental</b>	<b>26,847,662</b>	<b>49,395,090</b>	<b>44,810,336</b>	<b>40,458,563</b>	<b>-10%</b>
<b>Net City Expenditures</b>	<b>\$ 113,480,144</b>	<b>158,977,811</b>	<b>146,216,437</b>	<b>144,076,862</b>	<b>-1%</b>
<b>City Resources and Expenditures- Net Impact</b>					
Net Impact	1,363,150	-37,186,148	-24,357,495	-14,182,213	-42%

# All Funds Expenditure Summary by Use

Expenditures	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
Personnel	\$ 42,579,717	\$ 47,051,925	\$ 45,685,509	\$ 47,438,812	1%
Contractual Services	31,248,452	33,847,819	33,860,584	36,308,768	7%
Capital	22,795,677	60,257,542	50,489,519	44,055,801	-27%
Materials & Supplies	12,723,784	11,348,350	11,823,667	11,740,722	3%
Other Expenditures	10,760,138	13,047,488	10,905,949	12,400,144	-5%
Transfers Out	20,220,038	42,819,777	38,261,545	32,591,178	-24%
<b>Total Expenditures</b>	<b>\$ 140,327,806</b>	<b>\$ 208,372,901</b>	<b>\$ 191,026,773</b>	<b>\$ 184,535,425</b>	<b>-11%</b>

## All Funds Expenditures by Use



# All Funds Revenue Summary

Fund	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>General Fund</b>					
Taxes	\$ 37,891,919	38,812,177	40,856,402	45,054,343	10%
Licenses & Permits	1,170,112	1,673,500	1,193,750	1,442,750	21%
Intergovernmental	38,559	44,300	49,300	44,300	-10%
Charges for Service/ User Fees	2,395,385	2,436,925	2,492,075	2,921,040	17%
Fines & Forfeitures	1,479,287	1,885,750	1,810,200	1,962,200	8%
Miscellaneous	801,164	515,800	414,921	620,587	50%
Transfers In	175,000	175,000	175,000	175,000	0%
<b>Total General Fund</b>	<b>43,951,426</b>	<b>45,543,452</b>	<b>46,991,648</b>	<b>52,220,220</b>	<b>11%</b>
<b>Capital Funds</b>					
Taxes	17,315,625	15,000,000	15,000,000	15,000,000	0%
Miscellaneous	1,460,074	1,385,355	876,906	2,386,077	172%
Capital Transfer In	9,076,329	27,843,177	22,100,758	21,014,526	-5%
Grants	1,132,720	4,935,458	3,029,632	4,169,944	38%
<b>Total Capital Funds</b>	<b>28,984,748</b>	<b>49,163,990</b>	<b>41,007,296</b>	<b>42,570,547</b>	<b>4%</b>
<b>Enterprise Funds</b>					
Charges for Service	37,047,300	37,161,950	37,954,212	38,513,743	1%
Miscellaneous	1,449,282	1,475,624	1,407,210	1,547,565	10%
Transfers In	4,357,114	5,126,460	5,589,718	5,419,357	-3%
System Development Charges	647,331	623,000	588,243	685,000	16%
Grants	596,642	6,206,000	3,525,507	2,757,000	-22%
<b>Total Enterprise Funds</b>	<b>44,097,669</b>	<b>50,593,034</b>	<b>49,064,890</b>	<b>48,922,665</b>	<b>0%</b>
<b>Special Revenue Funds</b>					
Taxes	487,280	500,000	500,000	500,000	0%
Miscellaneous	244,626	461,347	556,580	626,862	13%
Transfer In	515,214	706,555	620,910	734,309	18%
Grants	2,397,512	3,110,969	2,658,228	2,970,407	12%
<b>Total Special Revenue Funds</b>	<b>3,644,632</b>	<b>4,778,871</b>	<b>4,335,718</b>	<b>4,831,578</b>	<b>11%</b>
<b>Debt Services Funds</b>					
Principal, Interest, and Penalties	119,013	39,300	92,888	39,300	-58%
<b>Total Debt Service Funds</b>	<b>\$ 119,013</b>	<b>39,300</b>	<b>92,888</b>	<b>39,300</b>	<b>-58%</b>

## All Funds Revenue Summary

Fund	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Internal Services Funds</b>					
Charges for Service/ User Fees	\$ 5,360,166	5,365,545	5,421,345	5,694,361	5%
Miscellaneous	298,670	201,200	201,530	201,500	0%
Transfers In	1,984,303	1,670,158	2,890,804	2,372,234	-18%
<b>Total Internal Service Funds</b>	<b>7,643,139</b>	<b>7,236,903</b>	<b>8,513,679</b>	<b>8,268,095</b>	<b>-3%</b>
<b>Trust &amp; Agency Funds</b>					
Charges for Services/ User Fees	7,577,226	7,860,409	7,790,567	7,865,600	1%
Taxes	819,187	1,000,000	970,000	1,000,000	3%
Miscellaneous	1,504,971	1,519,605	1,550,238	1,369,236	-12%
Transfers In	3,332,880	3,427,689	6,700,887	3,766,009	-44%
Licenses	16,065	23,500	10,000	12,500	25%
<b>Total Trust &amp; Agency</b>	<b>13,250,329</b>	<b>13,831,203</b>	<b>17,021,692</b>	<b>14,013,345</b>	<b>-18%</b>
<b>Total</b>	<b>141,690,956</b>	<b>171,186,753</b>	<b>167,027,811</b>	<b>170,865,750</b>	<b>2%</b>
<b>Less Intragovernmental</b>					
Transfers In	(20,220,035)	(42,819,777)	(38,261,545)	(33,481,435)	-12%
Internal Services Charges	(5,753,009)	(5,738,817)	(6,093,494)	(6,559,889)	8%
Administration Fees	(874,618)	(836,496)	(813,830)	(929,777)	14%
<b>Total Intragovernmental</b>	<b>(26,847,662)</b>	<b>(49,395,090)</b>	<b>(45,168,869)</b>	<b>(40,971,101)</b>	<b>-9%</b>
<b>Total Available Resources</b>	<b>\$ 114,843,294</b>	<b>121,791,663</b>	<b>121,858,942</b>	<b>129,894,649</b>	<b>7%</b>

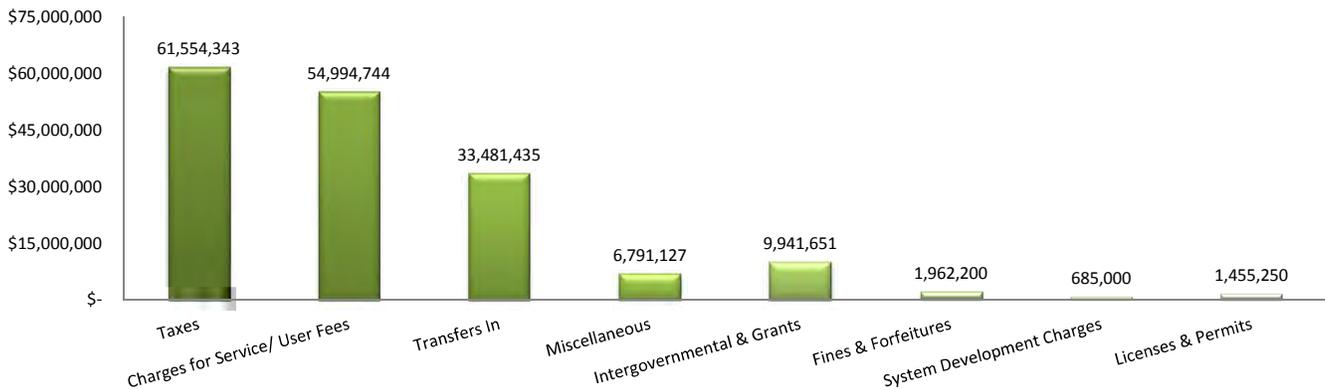
# All Funds Revenue and Expenditure Summary

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

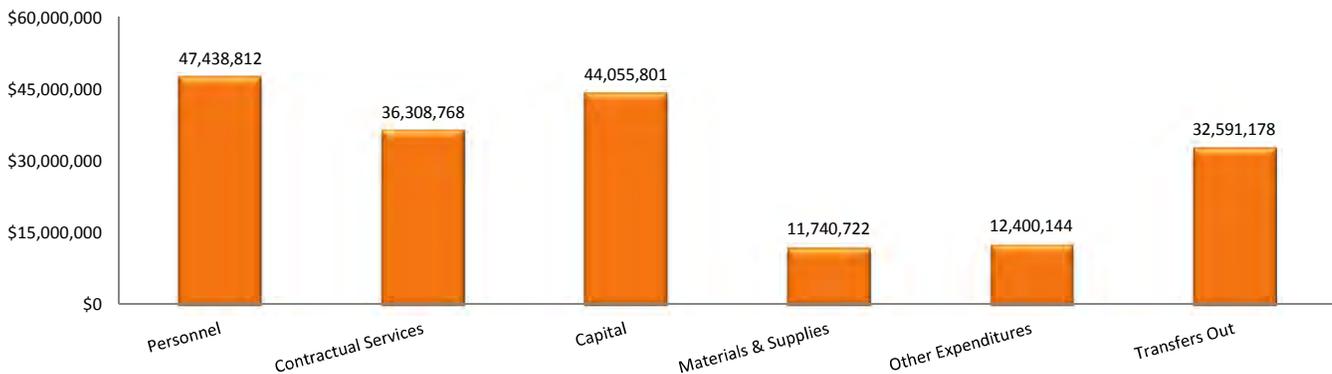
The General Fund is used for general government type expenditures, such as public safety, streets and parks. Capital funds are used to purchase or build assets that have a longer life than the fiscal year and include land, infrastructure projects and capital equipment. Enterprise funds are used for business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

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

**FY 2014 City-Wide Resources by Type**

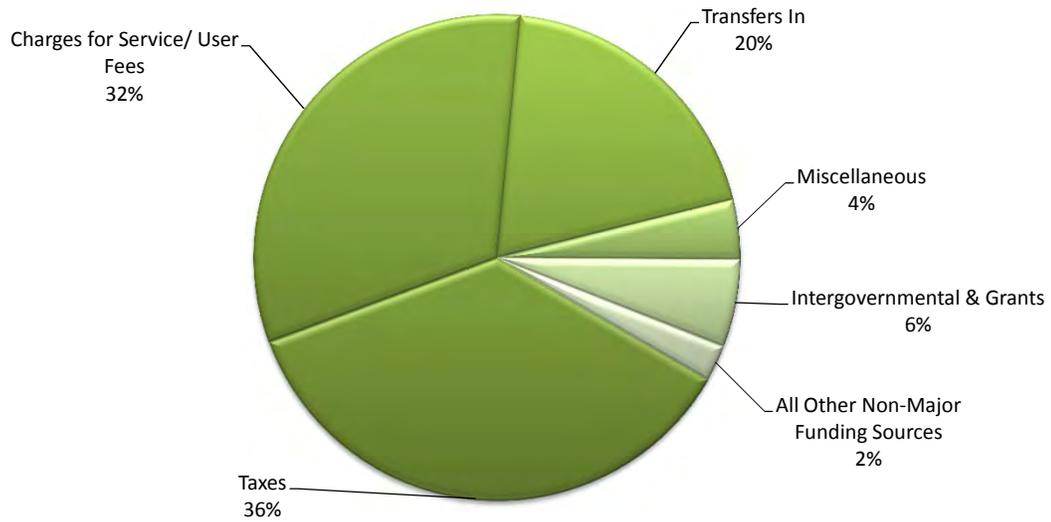


**FY 2014 City-Wide Expenditures by Type**

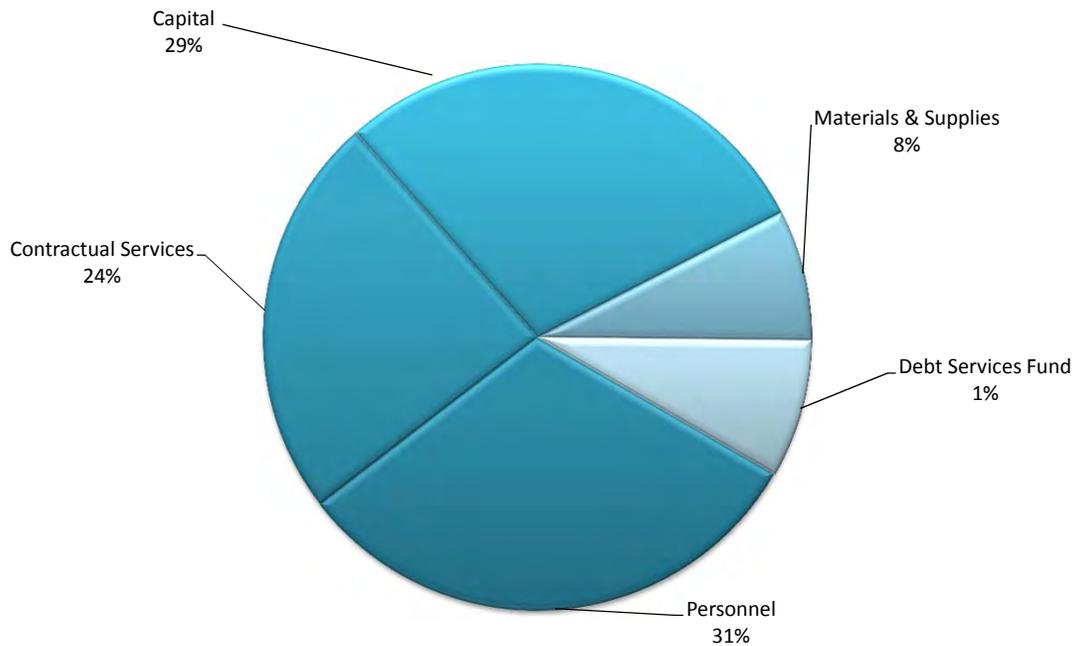


# All Funds Revenue and Expenditure Summary

## City Resources by Category FY 2014



## City Expenditures by Category FY 2014



# 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.**

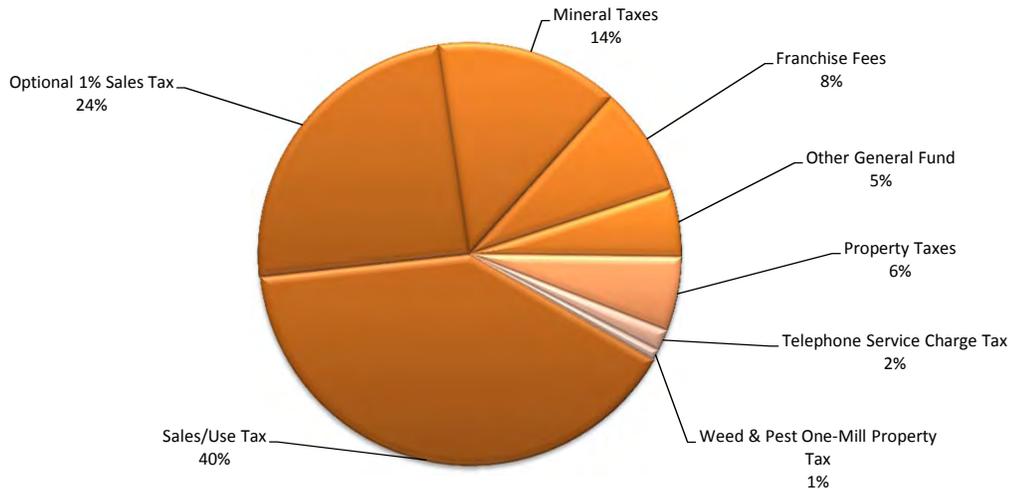
## Taxes

**Taxes-** The City projects to receive \$61,554,343 in taxes in FY 2014, a 7% increase from the amount estimated for FY 2013.

The main source of taxes is the state sales tax, which makes up 24% of the total revenue received.

The Optional One-Cent local sales tax continues to be an important source of funds that enables the community to undertake major capital improvements. Mineral taxes paid by Wyoming's mineral extractive industries are the third greatest source of taxes. Mineral taxes are largely driven by the value and volume of the minerals extracted. A decrease in coal production has been observed but coal prices have remained stronger than anticipated by the Wyoming Consensus Revenue Estimating Group. Together, the sales tax, the optional 1% local sales tax, and mineral taxes constitute 78.34% of all taxes projected for FY 2014.

**City of Casper Tax Sources for FY 2014**



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.

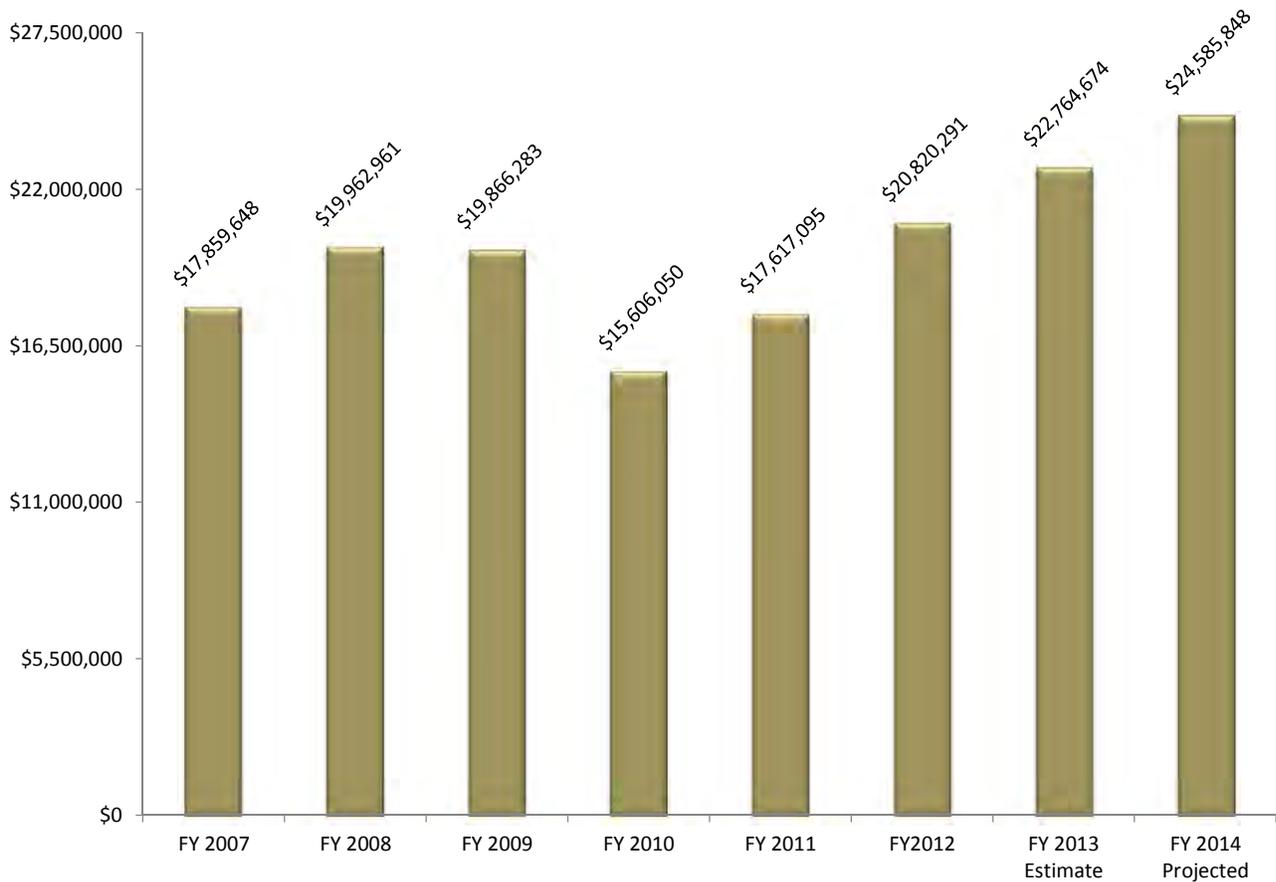
# All Funds Revenue Summary

## Taxes

It is estimated the City will receive \$22,764,674 in FY 2013 for the General Sales Tax which does not include the replacement funding for food tax. The General Sales Tax is forecasted to continue to grow by 11% next year. The growth experienced in the past couple of years appears to be leveling off. The revenue growth experienced is strongly connected to overall local economic activity. As sales increase, these revenues tend to increase as well. When the economy cools, these revenues tend to decrease by the same amount.

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

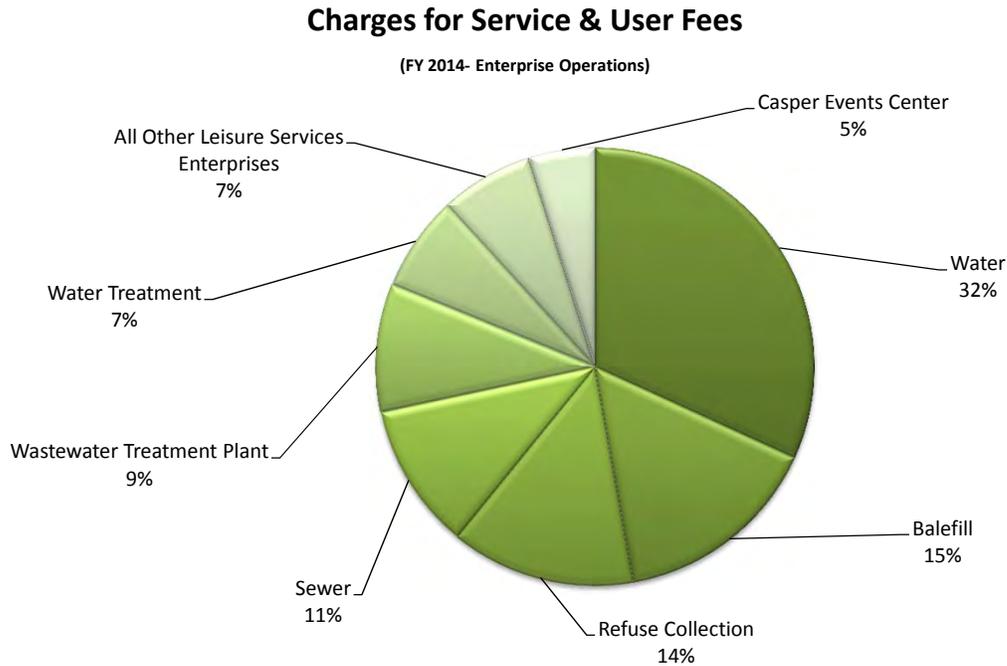
### Total Sales Tax



# All Funds Revenue Summary

## Charges for Service & User Fees

**Charges for Service & User Fees-** The City projects to have \$54,994,744 in charges for service and user fees in FY 2014. 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.



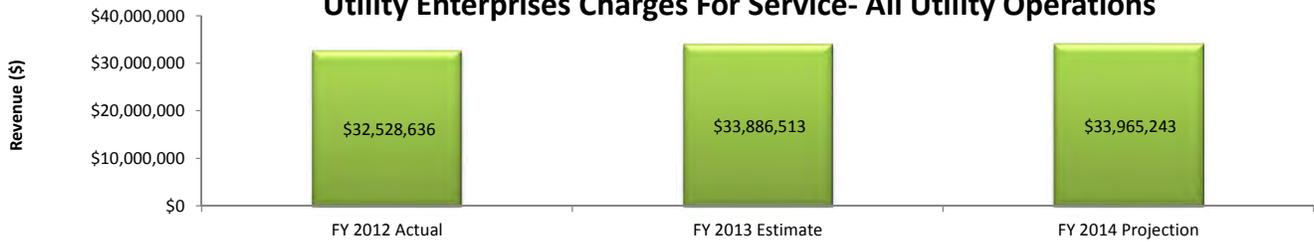
\$38,507,243 represents payment for services and goods provided by the City. Projections for the user charge revenues are generated by the managers of each operation that charges for services. The main factors impacting user fees are current demand for that service and the price charged for that service. 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

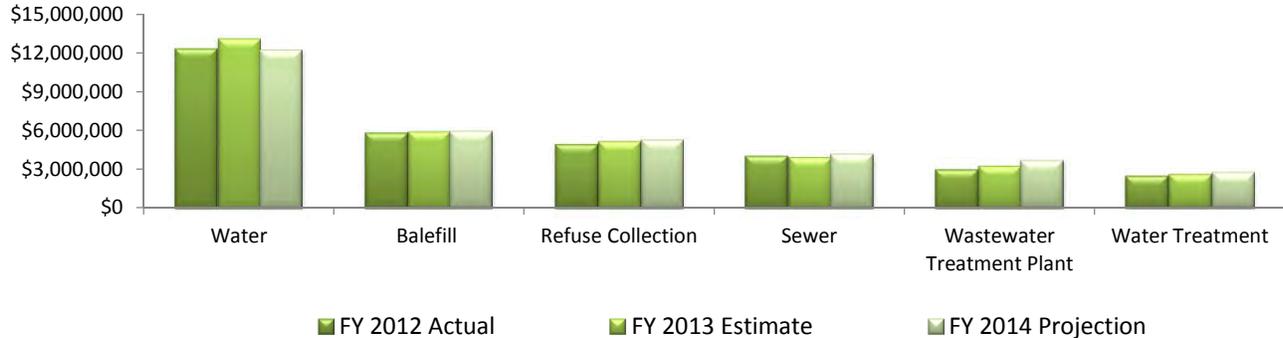
The main source of user fees are related to the City's utility operations which consist of water, water treatment, sewer, wastewater treatment, refuse collection, and the balefill. Together these utility operations account for the six largest sources of user charges, totaling \$33,965,243 in revenue 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

## Utility Enterprises Charges For Service- All Utility Operations



## Utility Enterprises Charges for Service



## Percentage of Operation Expenses Covered By User Charges

### Utility Operations

(including depreciation and excluding capital activity)



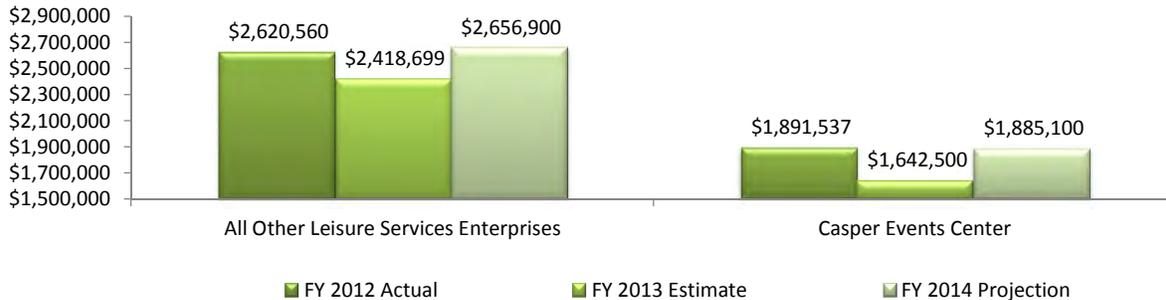
The only exception to these operations being financially independent enterprises is when a policy determination is made to supplement investments in capital through one-time monies or dedicated capital revenue sources. This helps avoid these investments being paid for through debt and bonds. This has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

# All Funds Revenue Summary

## Charges for Service & User Fees- Leisure Enterprises

Leisure Service user charges include revenues from Casper Events Center, Casper Municipal Golf Course, Casper Recreation Center, Hogadon Ski Area, Casper Family Aquatics Center and other pools, and Casper Ice Arena. These Leisure Service enterprises are projected to generate \$4,542,000 in user charges in FY 2014.

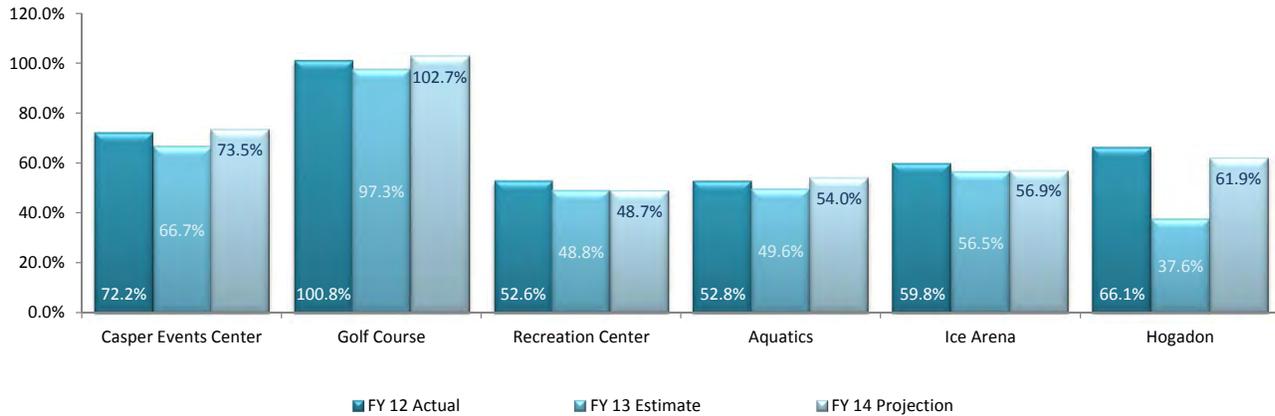
Leisure Enterprises Charges for Services



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

## Percentage of Operation Expenses Covered By User Charges Leisure Services Operations

(excluding capital and depreciation)



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

# All Funds Expenditure Summary by Fund

Fund	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>General Fund</b>	\$ 43,949,794	\$ 47,524,809	\$ 47,678,923	\$ 51,563,844	8%
<b>Total General Fund</b>	43,949,794	47,524,809	47,678,923	51,563,844	8%
<b>Capital Funds</b>					
Capital Projects Fund	8,884,050	29,517,206	23,881,398	26,269,802	-11%
Capital Equipment	1,648,414	8,144,120	5,419,376	3,662,500	-55%
One Cent #13 Sales Tax	4,499,725	7,866,955	7,871,162	2,355,632	-70%
One Cent #14 Sales Tax	6,584,982	24,214,449	18,981,865	17,554,467	-28%
American Recovery Act Fund	818,186	167,608	170,773	-	-100%
<b>Total Capital Funds</b>	22,435,357	69,910,338	56,324,574	49,842,401	-29%
<b>Enterprise Funds</b>					
Water	14,661,926	20,279,884	21,934,677	15,529,120	-23%
Water Treatment Plant	2,459,143	2,534,407	2,582,310	2,720,502	7%
Sewer	5,579,323	6,184,805	6,206,267	5,466,283	-12%
Wastewater Treatment Plant	4,459,101	10,256,211	6,934,118	8,367,116	-18%
Refuse Collection	5,368,093	6,184,217	6,265,846	6,174,405	0%
Balefill	9,209,658	6,390,118	6,862,011	5,940,045	-7%
Casper Events Center	2,845,688	2,868,686	2,725,861	2,811,705	-2%
Golf Course	1,419,851	925,551	954,610	979,569	6%
Casper Recreation Center	1,063,065	1,139,165	1,141,193	1,150,471	1%
Aquatics	1,075,748	1,049,636	1,037,355	1,023,982	-2%
Ice Arena	465,067	489,277	502,779	514,784	5%
Hogadon Ski Area	790,720	891,293	938,999	870,381	-2%
Parking Lots	18,571	35,925	36,745	47,245	32%
<b>Total Enterprise Funds</b>	49,415,954	59,229,175	58,122,771	51,595,608	-13%
<b>Special Revenue Funds</b>					
Weed & Pest Control	647,996	648,680	581,469	509,746	-21%
Transit Services	1,188,933	1,785,218	1,797,971	1,894,940	6%
Community Development Block Grant	429,936	469,227	325,617	273,165	-42%
Metropolitan Planning Office	550,780	2,172,253	894,577	1,346,638	-38%
Police Grants	868,861	270,363	248,173	185,781	-31%
Fire Grants	56,775	110,000	110,000	120,000	9%
Redevelopment Loan Fund	54,318	308,224	58,285	59,500	-81%
Revolving Land Fund	195,544	1,110,139	736,500	2,002,170	80%
<b>Total Special Revenue Funds</b>	3,993,143	6,874,104	4,752,592	6,391,940	-7%
<b>Debt Services Fund</b>					
Special Assessments	1,453	1,450	1,340	1,340	-8%
<b>Total Debt Service Fund</b>	1,453	1,450	1,340	1,340	-8%

## All Funds Expenditure Summary by Fund

<b>Internal Services Funds</b>					
Central Garage	3,478,090	3,581,436	3,478,281	3,352,775	-6%
Information Technology	1,235,206	1,347,187	1,369,228	1,415,769	5%
Buildings & Structures	1,037,598	1,214,080	1,150,236	1,145,082	-6%
City Campus	325,547	326,373	311,356	369,324	13%
Property & Liability Insurance	1,136,232	2,458,805	2,546,134	2,813,376	14%
<b>Total Internal Services Funds</b>	<b>7,212,673</b>	<b>8,927,881</b>	<b>8,855,235</b>	<b>9,096,326</b>	<b>2%</b>
<b>Trust &amp; Agency Funds</b>					
Perpetual Care	2,368,995	3,022,683	3,024,242	3,250,945	8%
Metro Animal Control	957,833	1,036,085	1,016,532	1,030,496	-1%
Public Safety Communications	2,099,768	2,540,680	2,949,416	2,410,154	-5%
Health Insurance	7,892,836	9,305,696	8,301,148	9,352,371	1%
<b>Total Trust &amp; Agency Funds</b>	<b>13,319,432</b>	<b>15,905,144</b>	<b>15,291,338</b>	<b>16,043,966</b>	<b>1%</b>
<b>Total- All Funds</b>	<b>\$ 140,327,806</b>	<b>\$ 208,372,901</b>	<b>\$ 191,026,773</b>	<b>\$ 184,535,425</b>	<b>-11%</b>
<b>Less Intragovernmental Transactions</b>					
Transfers Out	20,220,035	42,819,777	38,261,545	32,591,178	-24%
Internal Services Charges	5,753,009	5,738,817	6,441,168	6,921,225	21%
Administration Fees	874,618	836,496	813,830	946,160	13%
<b>Total</b>	<b>26,847,662</b>	<b>49,395,090</b>	<b>45,516,543</b>	<b>40,458,563</b>	<b>-18%</b>
<b>Total Expenditures- All Funds</b>	<b>\$ 113,480,144</b>	<b>\$ 158,977,811</b>	<b>\$ 145,510,230</b>	<b>\$ 144,076,862</b>	<b>-9%</b>

# All Funds Expenditure Summary by Use

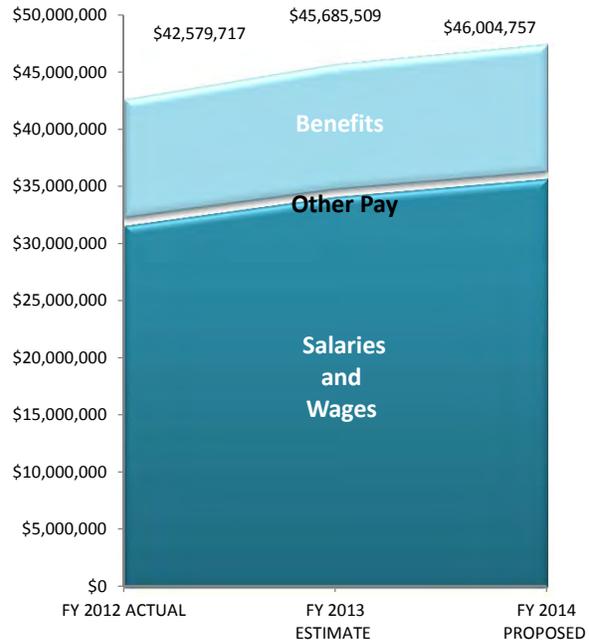
The City of Casper has three major expenditure uses in the FY 2014 Budget:  
**Personnel, Contractual Services and Capital.**

## 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. The Proposed FY 2014 Budget includes the conversion of four part-time positions to full-time. Overall, FY 2014 Proposed Budget represents a 3.84% increase in personnel expenditures, primarily due to increased benefit costs for Workers' Compensation Insurance and retirement contributions. Increases in employees participating in the health insurance plan and rate increases in workers compensation were the main causes of cost increases in most departments.

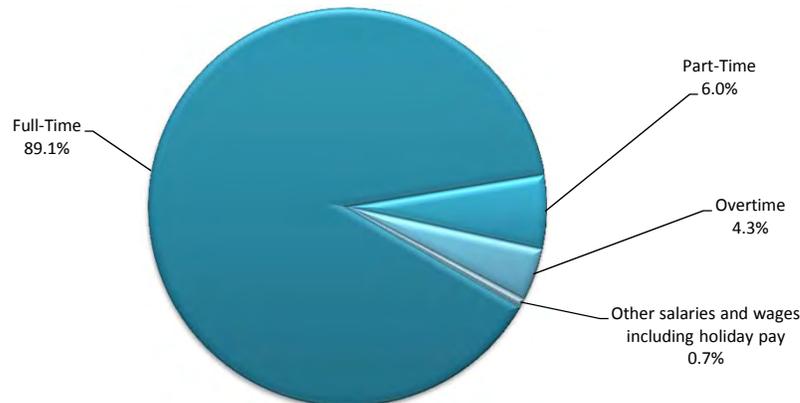
The City's main expenditure in the personnel category is for the salaries and wages of employees. In FY 2014, salaries and wages represent 75.14% of total personnel expenditures. Benefits comprise about 23.6% of personnel expenditures. Other pay items represent about 1.25% of personnel expenditures. 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 2014, 89.1% of all salary and wages are for full-time employees. Part-time salary and wages represent 6.0% of total salary and wages City-wide. However, the use of part-time employees varies widely throughout the City organization. For instance, in Leisure Services Enterprise funds, part-time represents 41.54% of all salary and wage expenditures. However, in the General Fund and Utility Enterprise Funds the proportion is about 2.29% and 0.59% respectively.

## FY 2014 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 2014, the City of Casper is budgeted to spend \$2,670,100 for electricity, \$462,050 for natural gas, \$707,270 for water, and \$371,188 for telecommunications.

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

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

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

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

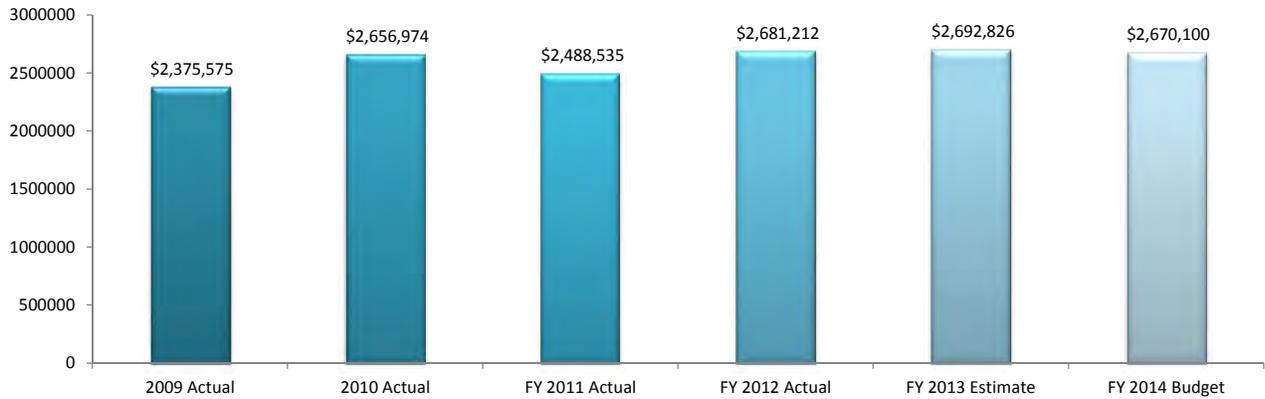
The City is also reviewing alternate fuel vehicles, including hybrids and electric vehicles, as well "right sizing" the fleet to the job. The City currently owns four hybrid vehicles and one electric vehicle and is evaluating their performance. The City also implemented an anti-idling policy for City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

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

# All Funds Expenditure Summary by Use

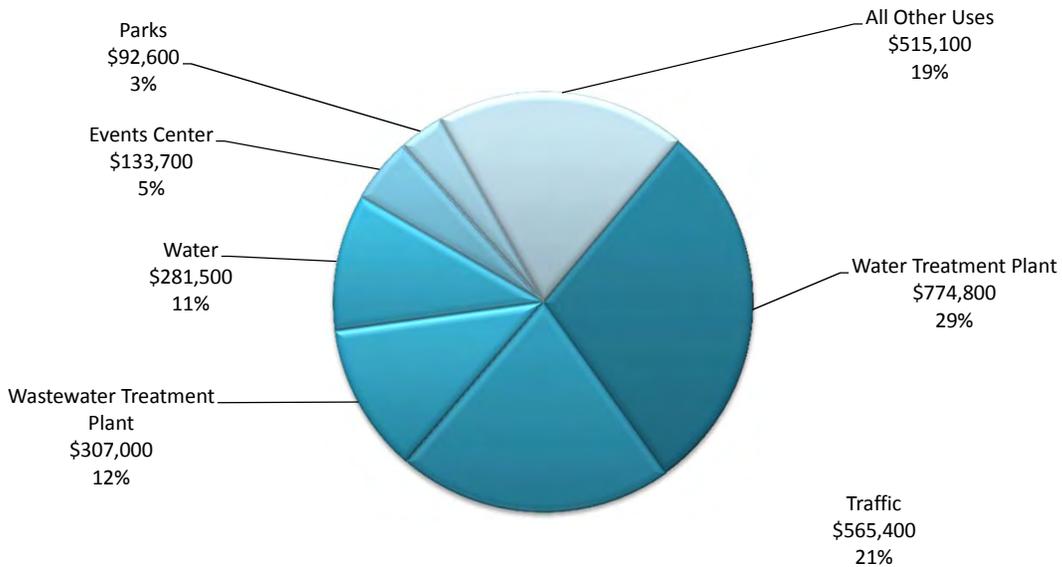
## Contractual Services- Electricity

### Electricity Expense All Areas



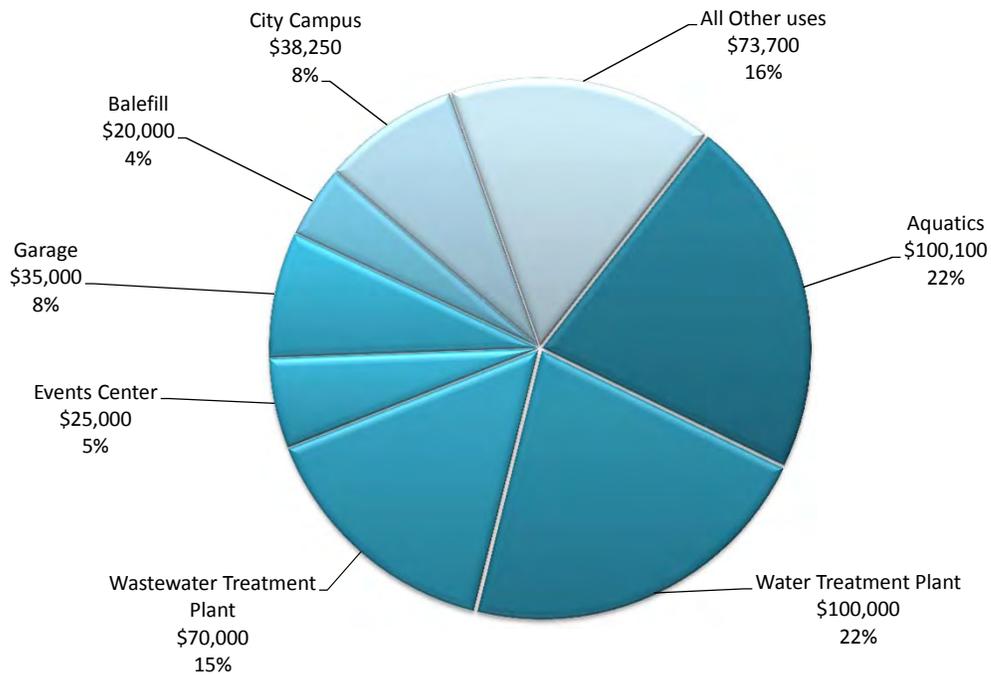
Casper has averaged approximately \$2,608,907 in electricity costs in recent years. Even as the City operation reduces electricity use as measured in Kwh, regular rate increases by Rocky Mountain Power have offset these savings.

### Expected Electricity Expenditures in FY 2014



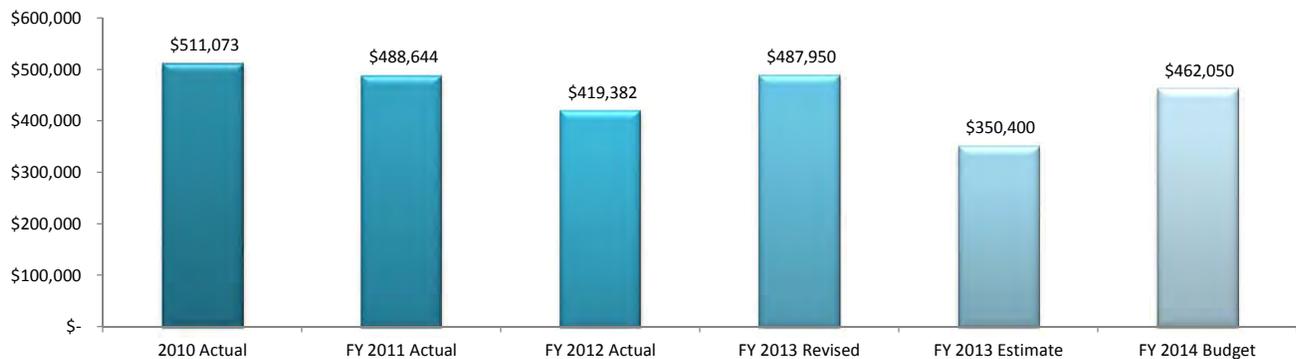
# All Funds Expenditure Summary by Use

## FY 2014 Budgeted Natural Gas Usage



\$462,050 is budgeted for natural gas in FY 2014. Since FY 2010, natural gas total cost is down 9.6%.

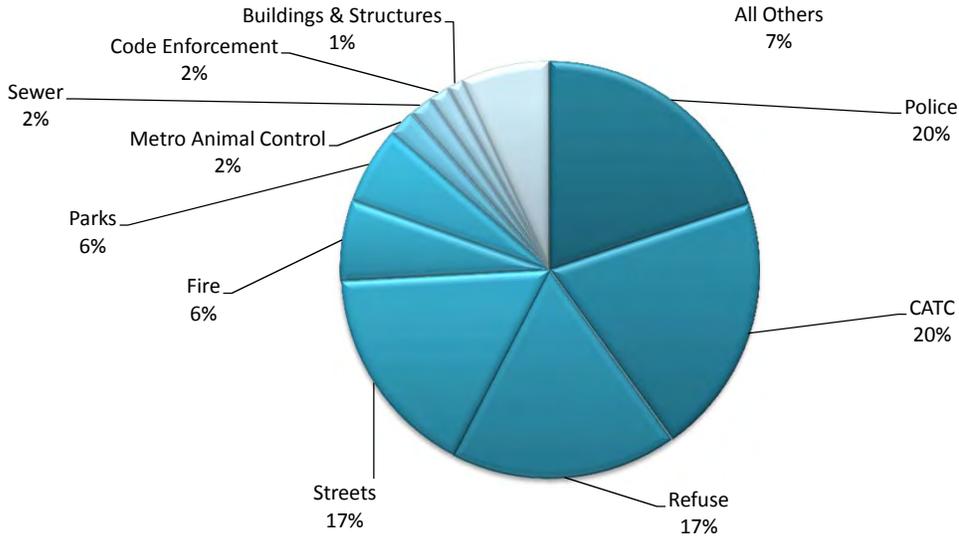
## Natural Gas Expense All Areas



# All Funds Expenditure Summary by Use

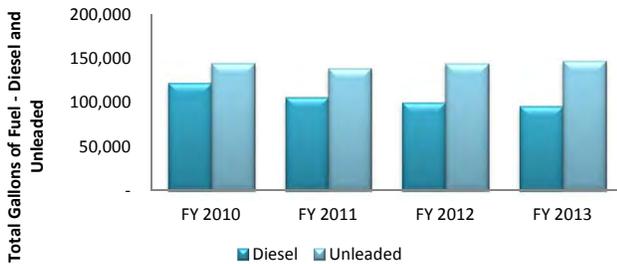
## Largest Citywide Fuel Users

(FY 2009 - March 2013)



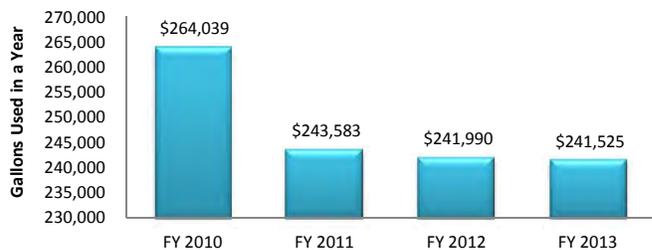
Casper uses approximately 274,000 gallons of diesel and unleaded fuel each year, with the average cost per gallon varying each year based on market prices. This excludes the approximately 50,000 gallons resold to an outside agency for operation of the area transit system. The average price per gallon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

## Total Gallons of Fuel Used



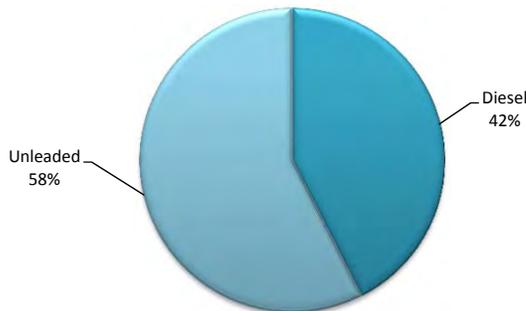
## Total Gallons of Fuel Used Per Year

(FY 2013 as of March)

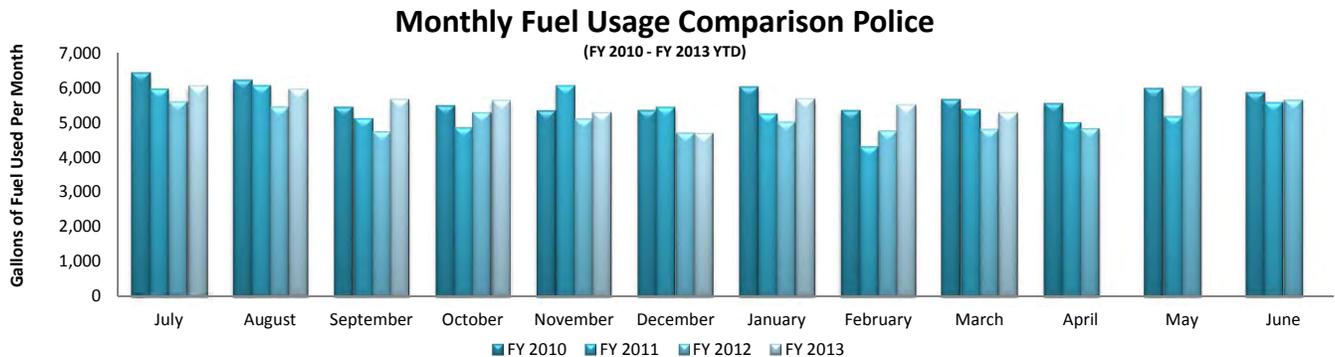
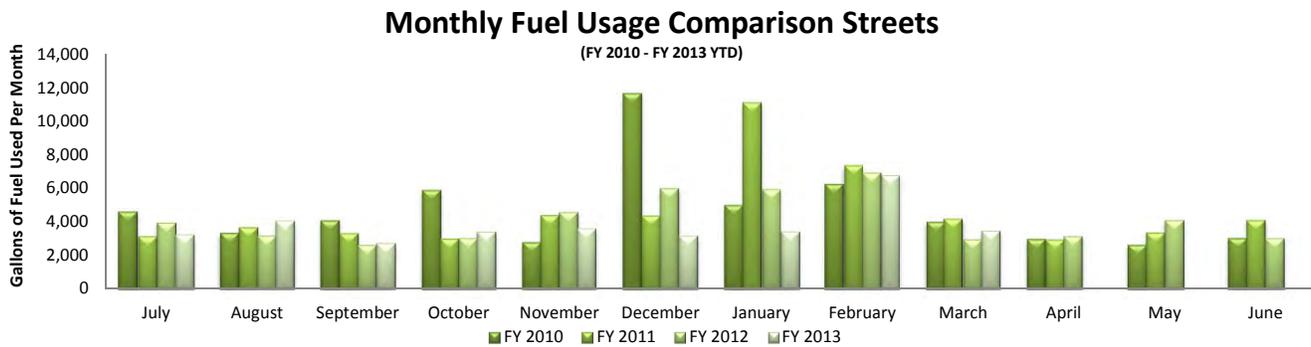
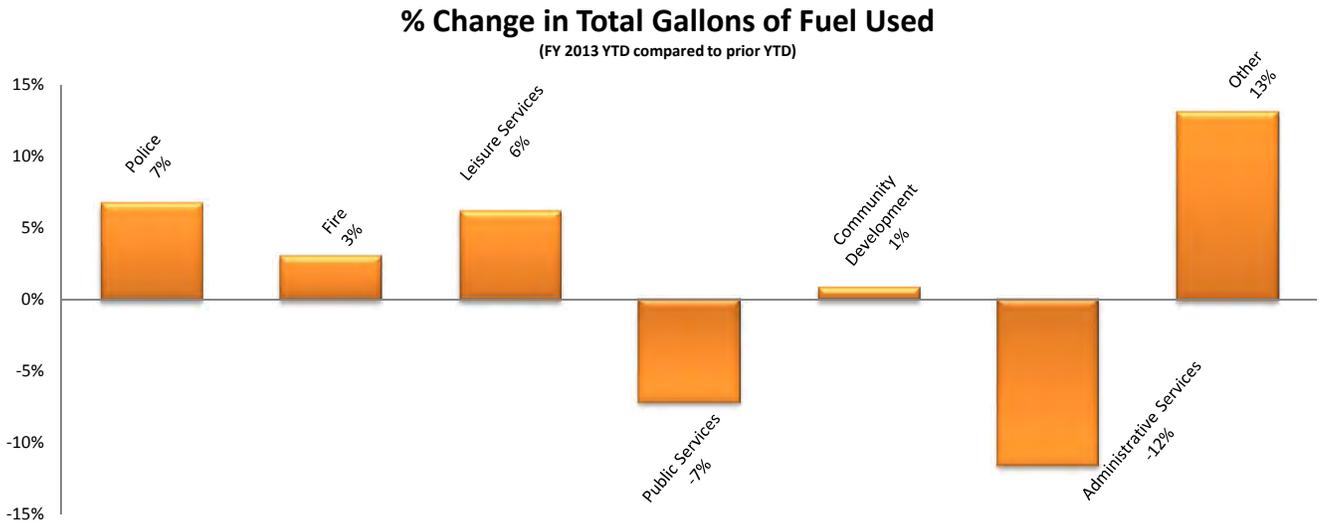
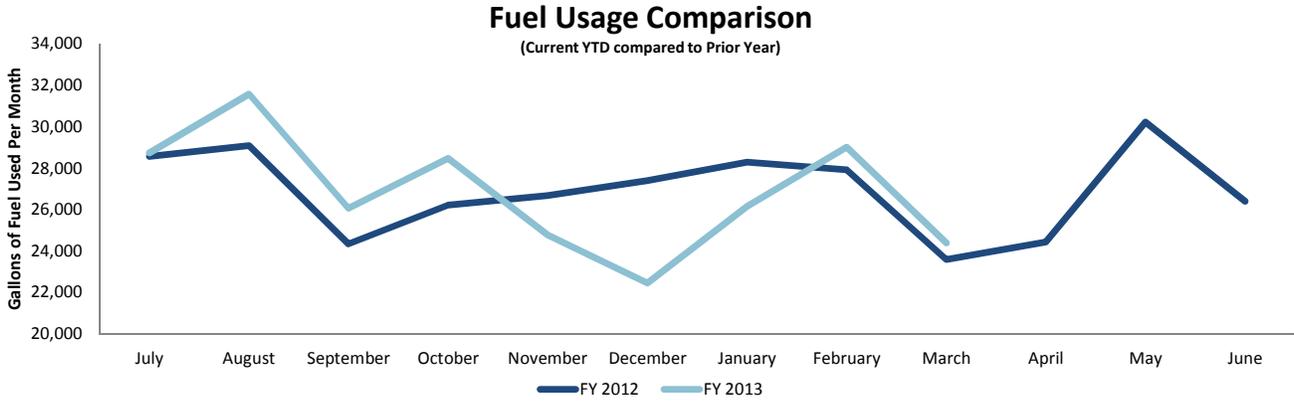


## Citywide Unleaded Fuel vs. Diesel Fuel Usage

(Since FY 2010)

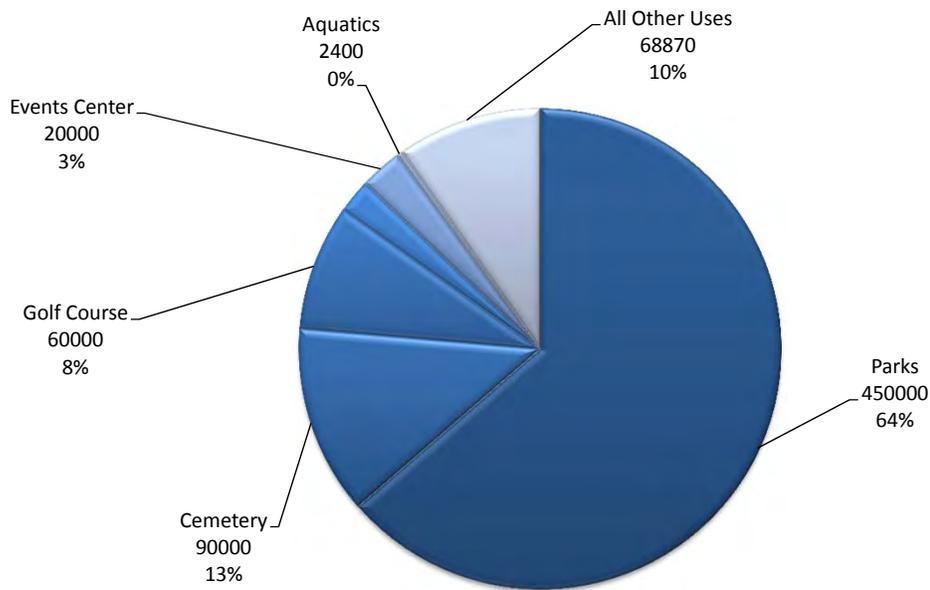


# All Funds Expenditure Summary by Use



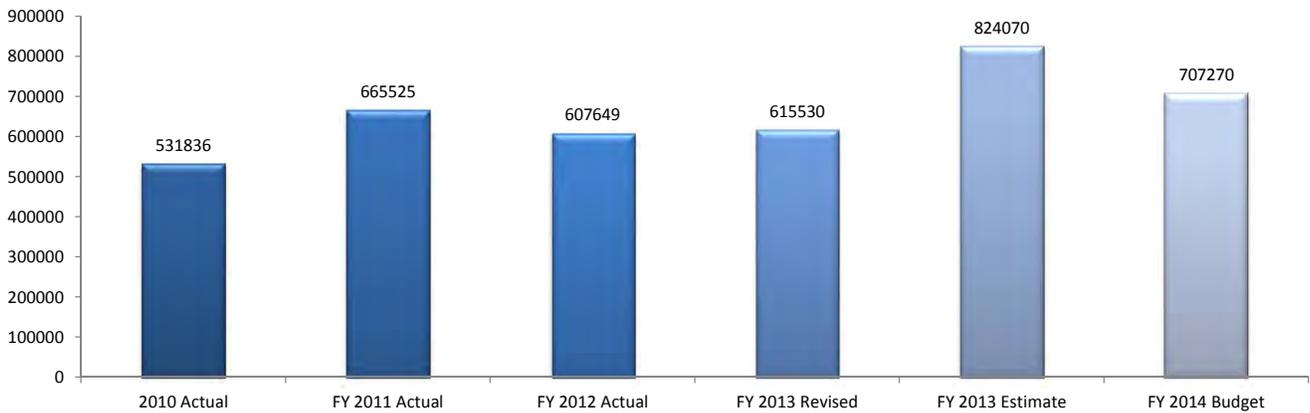
# All Funds Expenditure Summary by Use

**FY 2014 Expected Water Usage**



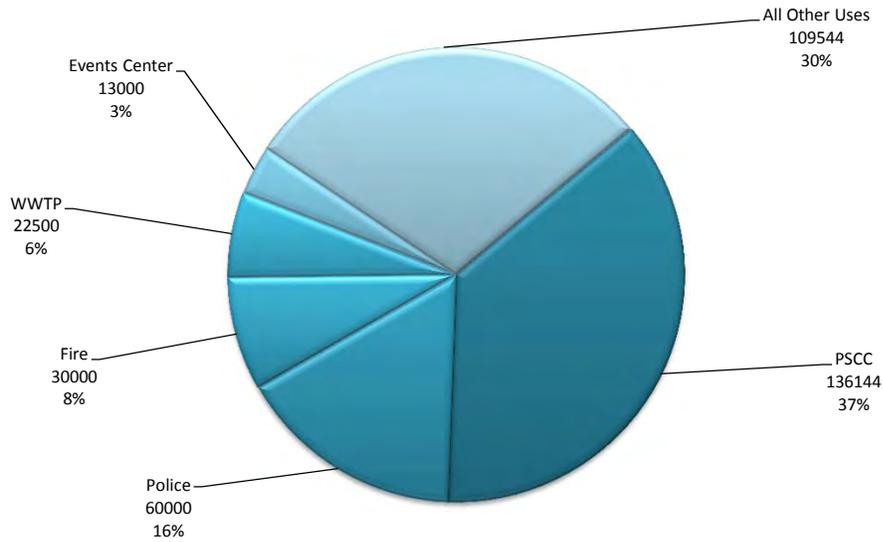
Casper uses approximately \$691,270 in water each fiscal year in its operations, excluding bulk water for resale, and depending on average rainfall.

**Water Expense All Areas**



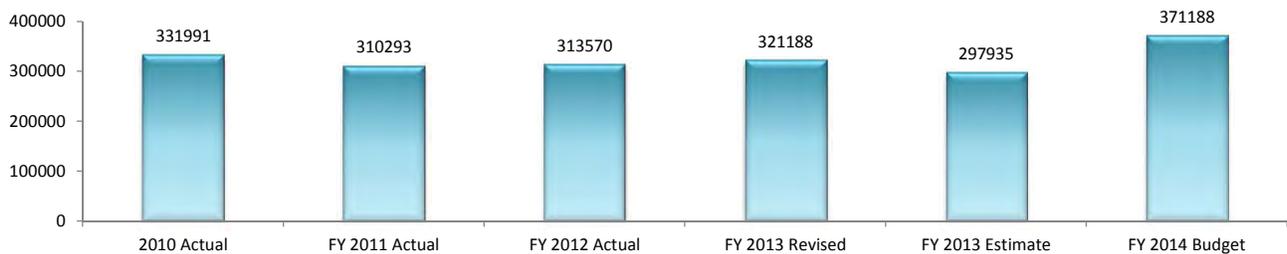
# All Funds Expenditure Summary by Use

## FY 2014 Expected Telecommunications Usage

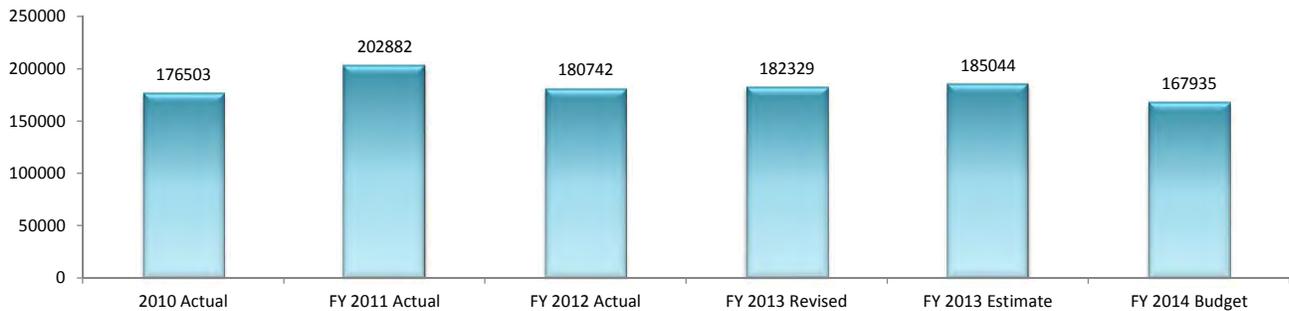


The Voice Over Internet (VOIP) implementation has delivered savings in telecommunications cost. All areas are now on the City VOIP system except the Public Safety Communications Center. The main costs for areas outside of the Public Safety Communication Center are now internet bandwidth and fax and credit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

## Telecommunications Expense All Areas Including PSCC



## Telecommunications Expense All Areas Excluding PSCC



# **Capital Summary**

# Capital

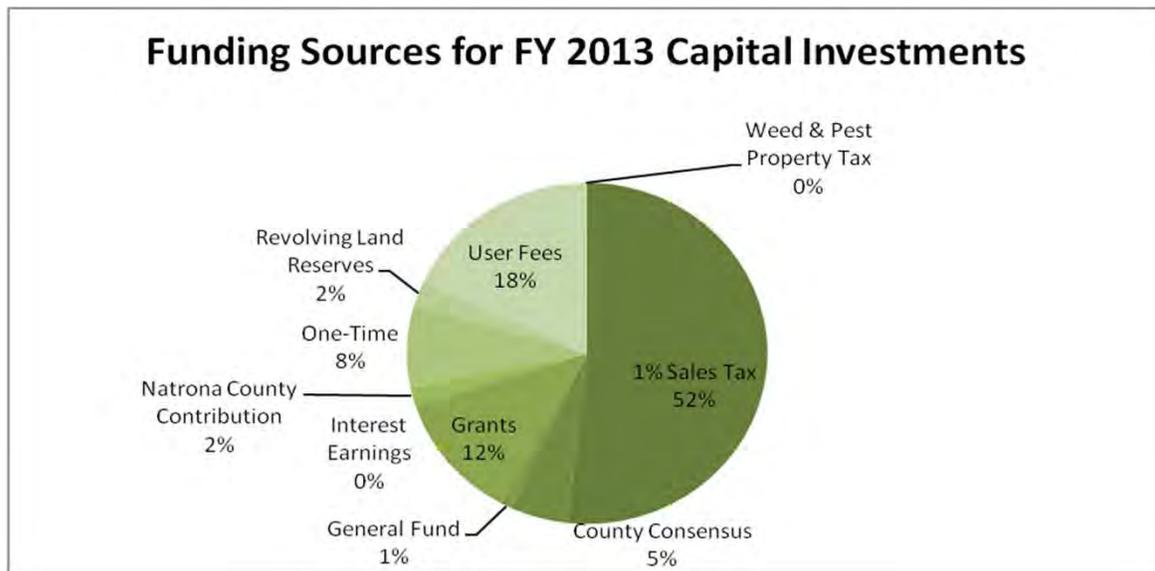


## Capital by Funding Sources

The largest funding source for capital in the FY 2014 Proposed budget is the voter approved Optional One Cent Sales Tax. The current authorization of the Optional One Cent was approved by the voters in 2010 and will be collected from 2011 through 2015. The tax adds one penny of tax on every dollar spent for a taxable item. The Optional One Cent Sales Tax has been in place since 1975.

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

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



# 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

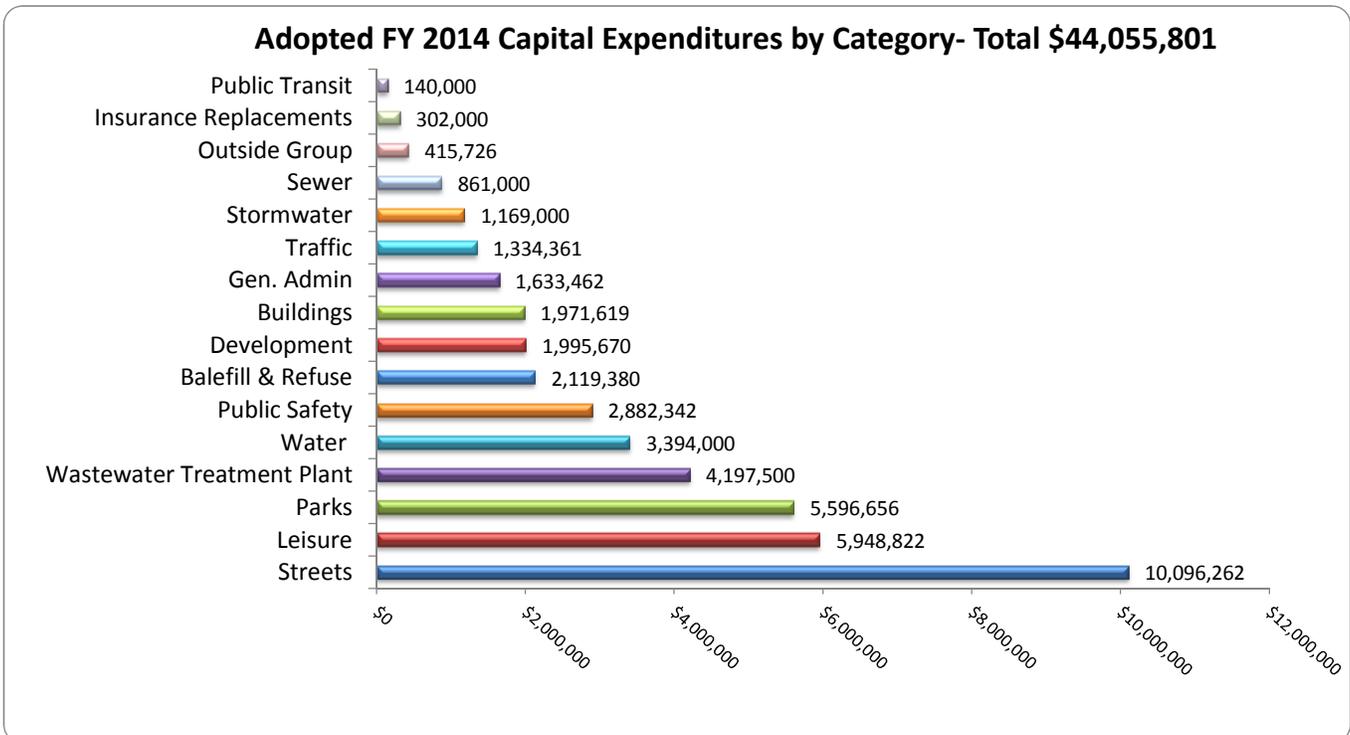
The table and chart on this page consolidate capital expenditures from all funds into the category of the intended use of that capital. The Streets category contains all expenditures for streets, traffic lights, bike lanes and sidewalks. Generally, the Streets category includes items related to the creation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



# Capital

## Capital by Category

Category of Capital	FY 2014 PROPOSED	% of Total
Streets	\$ 10,096,262	22.9%
Leisure	5,948,822	13.5%
Parks	5,596,656	12.7%
Wastewater Treatment Plant	4,197,500	9.5%
Water	3,394,000	7.7%
Public Safety	2,882,342	6.5%
Balefill & Refuse	2,119,380	4.8%
Development	1,995,670	4.5%
Buildings	1,971,619	4.5%
Gen. Admin	1,631,463	3.7%
Traffic	1,334,361	3.0%
Stormwater	1,169,000	2.7%
Sewer	861,000	2.0%
Outside Group	415,726	0.9%
Insurance Replacements	302,000	0.7%
Public Transit	140,000	0.3%
<b>Total for All Categories Citywide</b>	<b>\$44,055,801</b>	<b>100.0%</b>

All capital contained in the proposed FY 2014 budget total \$44,055,801. For FY 2013, the largest categories are Streets with \$10,096,262, Leisure with \$5,948,822, and Parks with \$5,596,656 of budgeted capital expenditures.

As can be seen in the table above, Streets projects are the largest category of capital and constitute 22.9% of all capital spending currently included in the FY 2014 budget. The second largest category, Leisure, constitutes 13.5% capital expenditures. The third largest category, Parks, comprises 12.7% of budgeted capital expenditures. A detailed explanation of the projects included in these categories can be found in the next few pages of this section. The largest projects are also noted in the other categories.

## Capital

### Capital - Streets

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

The Collector and Arterial Repairs project is budgeted for \$2,000,000 and will be funded with Optional One-Cent Sales Tax #14. This project consists of ongoing capital replacements to maintain the primary streets of the community and target the lower scoring streets on the street condition index, which takes into account the driving surface, the structural integrity of the road, and other factors.

The Midwest Poplar David Street project, budgeted at \$2,000,000 is funded 50% WBC Grant Funds and 50% One-Time funds from the General Fund .

The conversion of downtown streets from one-way to two-way streets is intended to improve traffic flow in the downtown area by restoring some two-way streets. This funding is anticipated to complete two conversions depending on the final design and enhancements selected. This project will be financed with one-time funds.

Streets Capital	New	Replacement
<b>Capital Projects</b>		
Collins Drive		\$ 4,027,899
Collectors and Arterial Repairs		2,000,000
Midwest St Poplar to David Reconstruction		2,000,000
Bryan Stock Trail Bridge- WYDOT		600,000
Residential Streets		500,000
Fairgrounds Road		363
Downtown Conversion to 2 Way Streets	\$ 400,000	
Walkability Improvements- Sidewalks	300,000	
Yellowstone Highway	5,000	
<b>Capital Equipment</b>		
Soil Compactor	2,000	
Street Sweeper	150,000	
Tandem Dump Truck	100,000	
Technology Replacements		11,000
Total Streets	\$ 957,000	\$ 9,139,262

## Capital

### Capital - Traffic

The Traffic Signal Software, Cabinet Replacements at 25 locations and Traffic Signal Upgrades at various locations throughout the City will be funded with Optional One-Cent #14 funds.

Traffic Capital	New	Replacement
<b>Capital Projects</b>		
Traffic Signal Software	\$ 100,000	
Traffic Signal Cabinet Replacements	200,000	
Traffic Signal Upgrades		\$ 450,000
Crosswalk Indicators		129,499
Traffic Signal at Poplar & Midwest		451,362
<b>Capital Equipment</b>		
Technology Replacements		3,500
Total Traffic	\$ 300,000	\$ 1,034,361

# Capital

## Capital - Balefill & Refuse Collection

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

<b>Balefill &amp; Refuse Collection Capital</b>	<b>New</b>	<b>Replacement</b>
<b>Capital Projects</b>		
Compost Yard Surface Improvements	\$ 135,000	
E-waste Drop Off Area	125,000	
Biosolids Composting Facility	425,000	
Fencing Improvements	153,000	
Mulch Mowing Educational Program	25,000	
Design of Extension of Truck Barn	50,000	
Depot Steps & Container Maintenance		\$ 15,000
<b>Capital Equipment</b>		
New Commercial Containers	25,000	
New Residential Trash Containers	9,880	
New Recycling Cardboard	5,000	
Front Load Truck		235,000
Rear Load Truck		245,000
Side Load Truck		245,000
Conveyor Replacement		195,000
Commercial Bins & Refurbishing Parts		35,000
Envirobale Upgrades		106,000
Baler Liner Replacement & Other Preventative Maintenance		45,000
Replacement of 300 Gallon & 450 Gallon Containers		30,000
Mobile Steam Cleaner		6,200
Computer Replacement		9,300
<b>Total Balefill &amp; Refuse Collection</b>	<b>\$ 952,880</b>	<b>\$ 1,166,500</b>

# Capital

## Capital - Public Safety

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

Public Safety Capital	New	Replacement
<b>Capital Projects</b>		
E-Citation Software		\$ 100,000
Hall of Justice Maintenance- Ongoing		100,000
Municipal Court Software		91,401
Fire Station #2 Replacement		25,166
Metro Animal Control Building Improvements		15,675
<b>Capital Equipment</b>		
Fire Misc Light Equipment	\$ 50,000	
Fire & Police Technologies	23,050	
Replace Aerial Fire Truck		1,500,000
Ongoing Vehicle/Equipment - Police		500,000
SCBA Unit Replacement - Fire		300,000
PSCC Technology Replacement		75,000
Police Technologies Replacement		40,550
Metro Light Equipment		22,000
PSCC Building Improvements		20,000
Police Miscellaneous Light Equipment Replacement		5,000
PSCC Light Equipment		5,000
Metro Technologies Replacement		5,000
Municipal Court Misc Light Equipment		2,500
Municipal Court Technology Replacement		2,000
<b>Total Public Safety</b>	<b>\$ 73,050</b>	<b>\$ 2,809,292</b>

# Capital

## Capital - Water Distribution

The water main replacement is an ongoing effort to replace water mains as they reach the end of their useful life. Water mains, lines, and equipment replacement are largely paid for by water user fees. This effort is supplemented on a yearly basis by \$1,500,000 in funding from the optional one cent sales tax.

Water Distribution Capital	New	Replacement
<b>Capital Projects</b>		
Upper Rock Creek Reservoir Water Rights	\$ 860,000	
Distribution Zone III Design	300,000	
Oversizing Reimbursements for Developers	85,000	
Distribution Bldg Expansion Study	40,000	
Miscellaneous Water Main Replacement Program		\$ 1,500,000
Pavement		150,000
<b>Capital Equipment</b>		
New Water Meters & Automatic Meter Reading Systems	74,000	
Message Board/Trailer	18,000	
Tank Mixer	35,000	
Water Line Materials		100,000
Meters, Meter Heads and Meter Parts		93,000
4x4 Pickup Replacements (2)		53,000
Pumps & Control Valves		45,000
Car Replacement (1)		23,000
Water/Sewer Locating Equipment		7,500
Computer Replacements		6,500
Signs and Barricade Replacements		4,000
Total Water Distribution	\$ 1,412,000	\$ 1,982,000

# Capital

## Capital - Wastewater Treatment Plant

The larger capital expenditures listed here are the emergency power project which will add back-up power generators to the plant, the centrifuge and biosolids/yardwaste co-composting facility. The remaining capital expenditures are generally routine in nature and consist of various ongoing capital replacements. The capital projects and capital equipment listed below are funded with user fees and reserves.

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

Wastewater Treatment Plant Capital	New	Replacement
<b>Capital Projects</b>		
Centrifuge	\$ 765,000	
Biosolids/Yardwaste Co-compositng Facility	450,000	
Emergency Power Project		\$ 1,692,000
PLC Replacements		225,000
Secondary Splinter Box Renovations		200,000
Digester No. 2 Renovations		150,000
NPSS Corrosion Study-Pilot Scale Testing		130,000
Security Improvements		125,000
Aeration Blower Service		35,000
Flow Meter Station Electrical/Telecommunication Improvements		25,000
Digester Gas Compressor No. 2		20,000
RWWS Lift Station Renovations		15,000
Headworks Building MCC Room A/C		10,000
RAS Pump Recoating		5,000
<b>Capital Equipment</b>		
Specialized Tools and Equipment	5,000	
Equipment Replacement		100,000
Plant Valves and Piping		75,000
UV Disinfection Equipment		45,000
Strainer for PW2 Water System		45,000
Pickup Replacement		30,000
Lab Equipment		12,000
Sludge Grinder		10,000
Riding Mower Replacement		8,000
Computer Replacements		7,500
Utility Cart Replacement		7,000
Plant Instrumentation/Control Valve Compressor Replacement		6,000
Total Wastewater Treatment Plant	\$ 1,220,000	\$ 2,977,500

# Capital

## Capital - Parks

The Field of Dreams Phase III is the next phase of the Field of Dreams baseball complex, this project will be paid with one-time funds. The raw water irrigation project is intended to reduce potable water usage by using water from the river to water at the city parks complex, this project is funded with a combination of one-time funds, excess Optional One-Cent #13 funds and County Concensus funds. Park Improvements is set-up to keep existing parks maintained and is funded with Optional One-Cent #14.

Parks	New	Replacement
<b>Capital Projects</b>		
Field of Dreams - Phase III	\$ 1,480,000	
Raw Water Irrigation Project	858,037	
Bleacher Repl - Speedway & Wash Pk	550,000	
Goodstein Park	500,000	
Raw Water Irrigation	487,600	
Platte River Parkway Project	150,000	
CY Poplar Street Intersection Improvements	251,850	
Buckboard Park	70,759	
Gateway Statue Relocation	67,848	
Morad Park Path	12,982	
Robertson Road Pathway Extension	10,225	
Morad Park Path	3,245	
Park Improvements		\$ 831,810
Stuckenhoff Complex Restrooms		110,300
Lake Mackensie Dog Park - Phase I		100,000
<b>Capital Equipment</b>		
Tandem Dump Truck	100,000	
Lawn Sweeper - Cemetery	12,000	
<b>Total Parks</b>	<b>\$ 4,554,546</b>	<b>\$ 1,042,110</b>

## Capital - Community Development

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

Development Capital	New	Replacement
Land for resale- Revolving land fund	\$ 1,995,670	
<b>Total Development</b>	<b>\$ 1,995,670</b>	

## Capital - Outside Groups

These capital items are for outside groups that do not fall within the other service categories. The NIC Art Museum is funded by Optional One-Cent #14. Casper Legion Balseball and the Youth Crisis Center are being funded by one-time funds transfer in from the General Fund.

Development Capital	New	Replacement
Youth Crisis Center	50,564	
NIC Art Museum		241,512
Casper Legion Baseball		123,650
<b>Total Outside Groups</b>	<b>\$ 50,564</b>	<b>\$ 365,162</b>

# Capital

## Capital - Leisure

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

The major projects budgeted in FY14 are the construction of a new maintenance building at the Municipal Golf Course and the Mike Sedar Pool reconstruction. The maintenance building at the Golf Course is funded with excess Optional One-Cent #13 fund. The reconstruction of Mike Sedar Pool project will be funded with Optional One-Cent #14 fund and the building permit fees received from the Kelly Walsh High School project.

The construction of an underpass for the Platte River Parkway at Fort Caspar is included in the FY 2014 Proposed Budget. This project will be funded with Optional One-Cent #14 funds, a state grant, as well as excess Optional One-Cent #13 funds. An overhaul of the irrigation system at the Golf Course and a Ski Patrol Hut at Hogadon are also included. Both project will be funded with Optional One-Cent #14 funds.

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

Leisure Capital	New	Replacement
<b>Capital Projects</b>		
Maintenance Building - Golf Course	\$ 1,500,000	
Ft Caspar Underpass	787,467	
Hogadon Ski Patrol Hut	165,936	
Hogadon Ski Lift Improvements	160,700	
CEC Door Hardware Replacement	120,000	
CEC Arena Rigging Fall Protection	30,000	
Mike Sedar Pool Reconstruction		\$ 1,621,869
Irrigation System - Golf Course		755,150
Leisure Services Facility Improvements		200,000
Refurbish Compressor - Ice Arena		150,000
Aquatic Center Upgrade		41,000
<b>Capital Equipment</b>		
Floor Scrubbers for CEC	45,000	
Heavy Duty Utility for Golf	30,000	
Tractor for Golf	22,000	
Computer, Printer and Equipment Purchases for Leisure Services		151,700
Two (2) Snow Guns for Hogadon		80,000
Replacement Equipment for Aquatics		41,000
Pickup for Hogadon		25,000
Website Upgrades for CEC		22,000
<b>Total Leisure</b>	<b>\$ 2,861,103</b>	<b>\$ 3,087,719</b>

# Capital

## Capital - Sewer

Most capital items are routine replacements to maintain the system at current capacity. The largest projects budgeted to begin in FY 2014 is the capital replacements at the Begonia Lift Station. The manhole and main replacements are a 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
<b>Capital Projects</b>		
Oversizing Reimbursements for Developers	\$ 35,000	
Manhole and Main Replacements		\$ 600,000
Begonia Lift Station/Force Main Repl./Rehab.		150,000
North Platte Lift Station Electrical Panel Renovation		10,000
Security Improvements		5,000
<b>Capital Equipment</b>		
Pickup Truck Replacement		27,000
Sewage Pump Replacement		15,000
Lift Station Fencing		10,000
Vactor Cleaning Nozzles	5,000	
Computer Replacements		4,000
Total Sewer	\$ 40,000	\$ 821,000

## Capital - Stormwater

The FY 2014 Stormwater projects include the Highland Park Detention Reservoir funded with Optional One-Cent #14 funds and the Platte River Restoration Project funded with one-time funds transferred from the General Fund.

Stormwater Capital	New	Replacement
Highland Park Detention Reservoir		\$ 669,000
Platte River Restoration Project		500,000
Total Stormwater	\$ -	\$ 1,169,000

# Capital

## Capital - Building Maintenance

In recent years, the City has focused on the energy efficiency of City buildings and operations as a strategy for controlling operating costs. In FY 2014, a total of \$736,500 is budgeted in projects for energy reduction improvements in City buildings funded with Optional One-Cent #14 funds. The energy conservation funding, the internal work by Buildings & Structures crews, and building efficiency improvements will be used to implement the recommended improvements from an energy audit of City buildings. Other items are replacements and repairs that are done on an ongoing basis, and energy improvement is used as a consideration as well in these replacements when applicable. These projects are funded with Optional One-Cent #14 Fund as well as one-time funds transferred from the General Fund.

Building Maintenance Capital	New	Replacement
<b>Capital Projects</b>		
Energy Conservation Projects		\$ 736,500
Roof Replacements & Repairs		247,997
Miscellaneous Building Repairs		305,150
Energy Audit Implementation		95,000
Long Energy Contract		81,550
ADA Compliance- Ongoing		10,000
LifeSteps Campus Improvements		202,092
LifeSteps Campus Windows		5,830
Central Garage Building Repairs & Improvements		166,000
City Hall Generator Enclosure & Misc Improvements		14,000
Parking Garage Improvements		20,500
Leased Facilities Capital Improvements		50,000
<b>Capital Equipment</b>		
Light Equipment & Technologies Replacement		7,000
City Hall Lobby Furnishings		30,000
Total Building Maintenance	\$ -	\$ 1,971,619

## 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	New	Replacement
Building Improvements		\$ 84,000
Light Equipment		56,000
Total Public Transit	\$ -	\$ 140,000

# Capital

## Capital - General Administration & Primary Information Systems

This category contains centralized information systems that are shared by all City Departments. Examples for FY 2014 include the primary City network and a Payroll Time & Attendance system. Other systems from previous years include the website, e-mail system, the intranet and other similar systems that benefit multiple departments. The projects listed below are funded by the General Fund, with the exception of Downtown Public Restrooms which are funded with excess Option One-Cent #13 funds, the Dove Family Statue funded with a donation, and the Online Permitting Portal funded with County Consensus funds.

General Administration & Primary Information Systems	New	Replacement
<b>Capital Projects</b>		
Payroll Time & Attendance	\$ 192,964	
Dove Family Statue	117,000	
Online Permitting Portal	25,000	
Downtown Public Restrooms		\$ 250,000
Comprehensive Plan Update		50,000
<b>Capital Equipment</b>		
Network Upgrades	350,000	
Hardware/Software Upgrades	96,000	
Server Room Upgrade	67,000	
Email/Archiving Upgrades	50,000	
Website Upgrades	40,000	
Council Chamber Upgrades	40,000	
Device Upgrades	37,000	
City Manager's SUV	25,000	
Computer, printer and equipment replacements		266,499
Code Enforcement Vehicle		25,000
Total	\$ 1,039,964	\$ 591,499

## 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		\$ 300,000
Risk management staff replacement computers		2,000
Total Insurance Replacements	\$ -	\$ 302,000

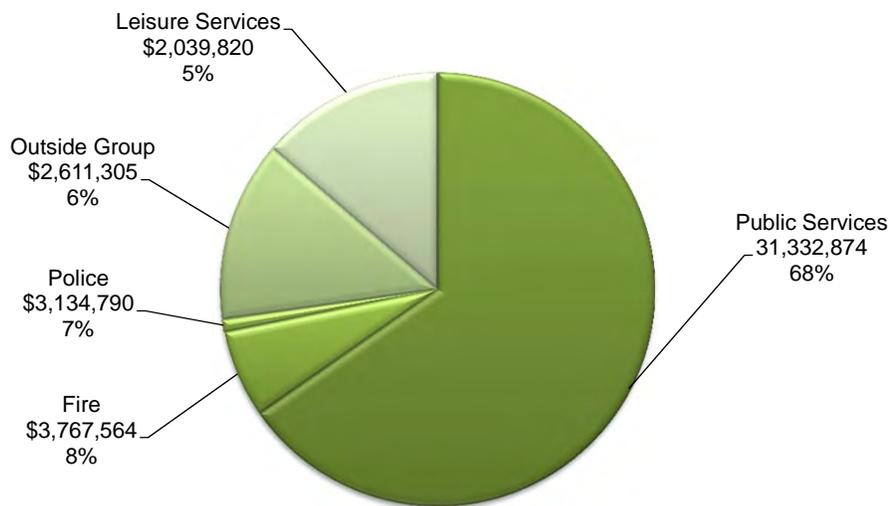
# Capital

## Capital by Originating City Department

The Public Services Department is composed of the following funds and cost centers: Water, Sewer, Water Treatment Plant, Wastewater Treatment Plant, Refuse Collection, Balefill, Streets, Traffic, 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



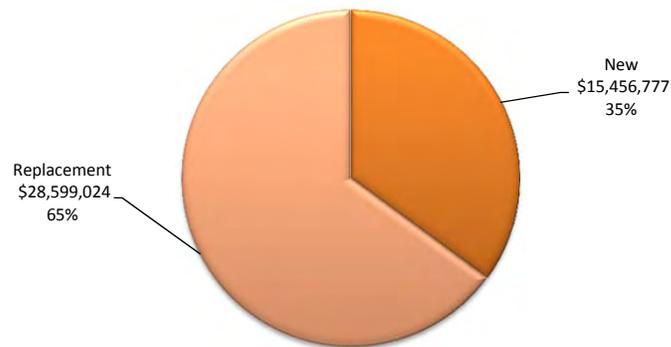
# Capital

## 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.

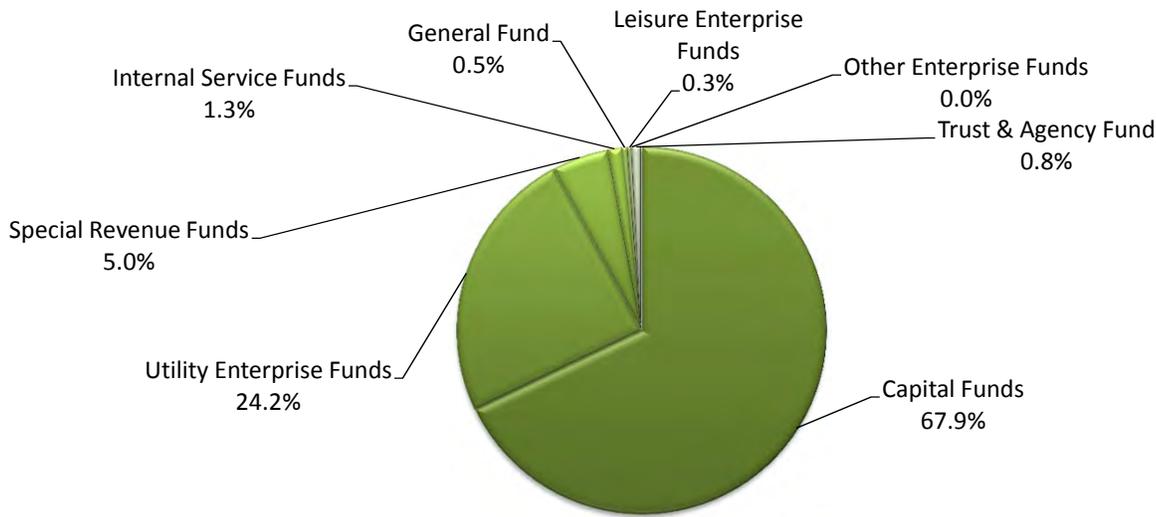
### New Capital vs. Replacement Capital



# Capital

## Capital by Fund

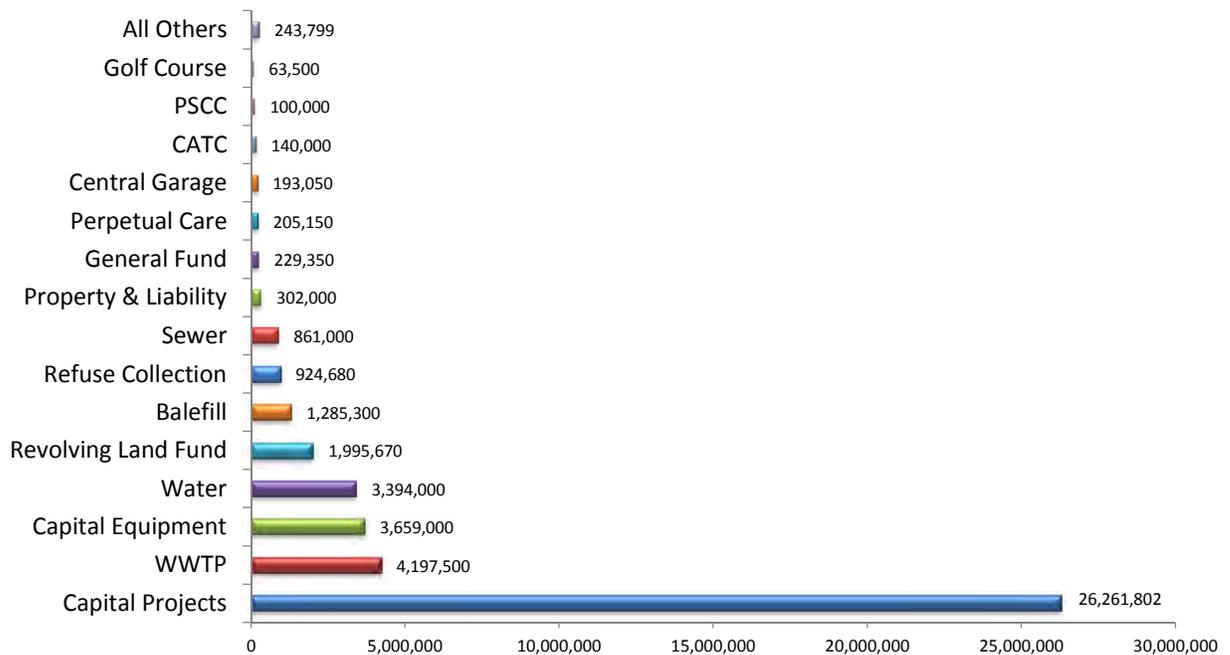
**Where are Capital Items Budgeted by Percentage in FY 2014?**

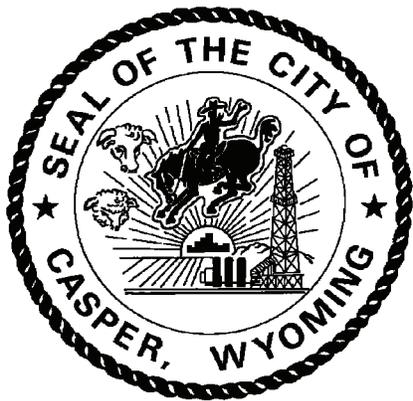


Due to the significance of cost and time requirements related to capital items, the City plans these purchases on a longer timeline than operating expenditures. The City Manager's Office coordinates a separate capital budgeting process to plan for capital projects and capital equipment expenditures on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

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

**Where are capital items budgeted by \$ amount in FY 2014?**





# **Personnel Summary**

# All Funds Personnel Summary By Fund

(Full-Time Position Basis)

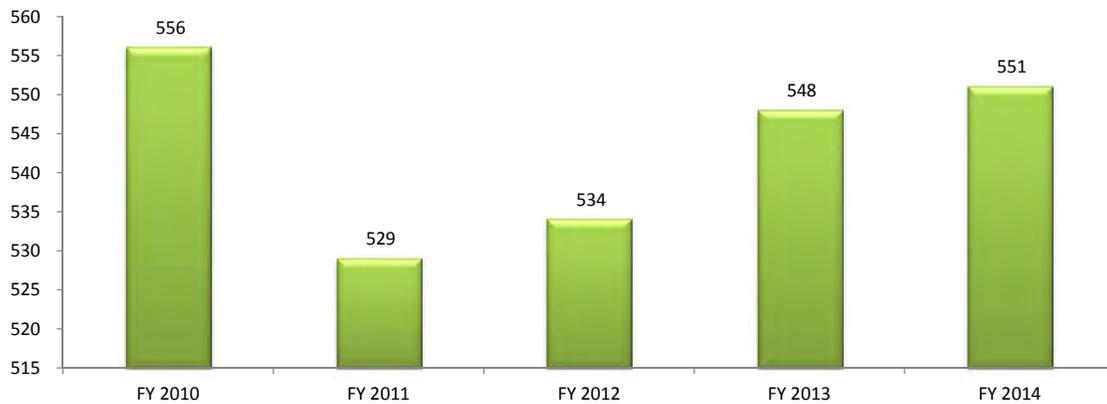
Fund	Department	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	# ▲
		Positions	Positions	Positions	Positions	Proposed Positions	
<b>General Fund</b>							
City Manager	City Manager	5	5	5	6	6	-
City Attorney	City Attorney	7	6	6	7	7	-
Municipal Court	Administrative Services	8	7	7	9	9	-
Finance	Administrative Services	21	21	20	20	20	-
Human Resources	Human Resources	7	5	5	5	5	-
Planning	Planning & Community Dev	5	5	5	5	6	1
Code Enforcement	Planning & Community Dev	12	12	12	12	13	1
Police	Police	115	104	106	109	110	1
Fire	Fire	76	75	76	78	78	-
Engineering	Public Services	14	13	13	14	14	-
Traffic	Public Services	6	6	6	6	6	-
Streets	Public Services	30	28	28	28	29	1
Cemetery	Public Services	3	3	3	3	3	-
Parks	Public Services	22	19	20	20	20	-
Fort Caspar	Leisure Services	4	4	4	4	4	-
		335	313	316	326	330	4
<b>Enterprise Funds</b>							
Water	Public Services	31	31	31	32	31	(1)
Water Treatment Plant	Public Services	10	10	10	10	10	-
Sewer	Public Services	7	7	7	7	7	-
Wastewater Treatment	Public Services	15	15	15	15	15	-
Refuse Collection	Public Services	15	15	16	16	18	2
Balefill	Public Services	18	18	18	18	20	2
Aquatics	Leisure Services	4	3	4	4	4	-
Golf Course	Leisure Services	5	5	5	5	5	-
Ice Arena	Leisure Services	3	3	3	3	3	-
Recreation Center	Leisure Services	8	8	8	8	8	-
Hogadon	Leisure Services	4	4	4	4	4	-
Casper Events Center	Leisure Services	18	15	14	14	14	-
		138	134	135	136	139	3

# All Funds Personnel Summary By Fund cont'd

(Full-Time Position Basis)

Fund		FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	# ▲
		Positions	Positions	Positions	Positions	Proposed Positions	
<b>Special Revenue Funds</b>							
Metropolitan Planning	Planning & Community Dev	2	2	2	2	2	-
Weed & Pest Control	Public Services	2	3	3	3	3	-
Community Develop.	Planning & Community Dev						
Block Grant		2	2	2	2	1	(1)
Police Grants	Police	1	1	-	-	-	-
		<u>7</u>	<u>8</u>	<u>7</u>	<u>7</u>	<u>6</u>	<u>(1)</u>
<b>Internal Services Funds</b>							
Central Garage	Public Services	14	13	13	13	12	(1)
Information Technology & GIS	City Manager	15	14	14	15	15	-
Buildings & Structures	Public Services	12	12	12	13	12	(1)
Property and Liability Fund		2	2	2	2	2	-
		<u>43</u>	<u>41</u>	<u>41</u>	<u>43</u>	<u>41</u>	<u>(2)</u>
<b>Trust &amp; Agency Funds</b>							
Metro Animal Control	Police	11	10	11	12	12	-
Public Safety							
Communications	Police	22	21	22	22	22	-
Health Insurance Fund		-	1	1	1	1	-
		<u>33</u>	<u>32</u>	<u>34</u>	<u>35</u>	<u>35</u>	<u>-</u>
<b>Capital/One-Time Funds</b>							
American Recovery Act	Police	-	1	1	1	-	(1)
		<u>-</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>	<u>(1)</u>
<b>Total without City Council</b>		<b>556</b>	<b>529</b>	<b>534</b>	<b>548</b>	<b>551</b>	<b>3</b>

**Total City Full-Time Staffing**

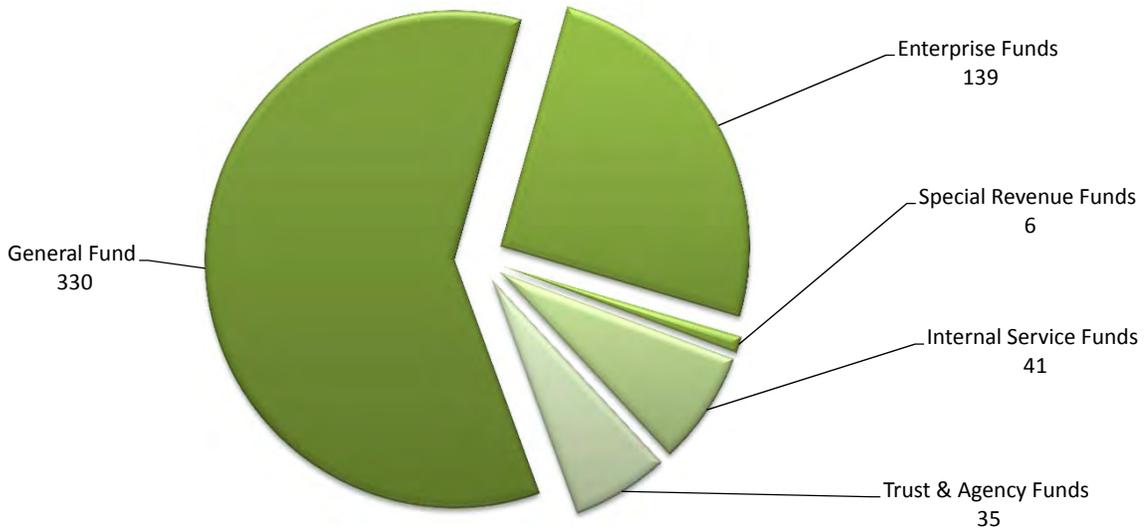


# All Funds Personnel Summary By Fund

(Full-Time Position Basis)

Fund	FY 2010 Positions	FY 2011 Positions	FY 2012 Positions	FY 2013 Positions	FY 2014 Positions	% of Total Staffing
General Fund	335	313	316	326	330	59.5%
Enterprise Funds	138	134	135	136	139	24.8%
Special Revenue Funds	7	8	7	7	6	1.3%
Internal Service Funds	43	41	41	43	41	7.8%
Trust & Agency Funds	33	32	34	35	35	6.4%
American Recovery Act	-	1	1	1	-	0.2%
<b>Total without City Council</b>	<b>556</b>	<b>529</b>	<b>534</b>	<b>548</b>	<b>551</b>	<b>100.0%</b>

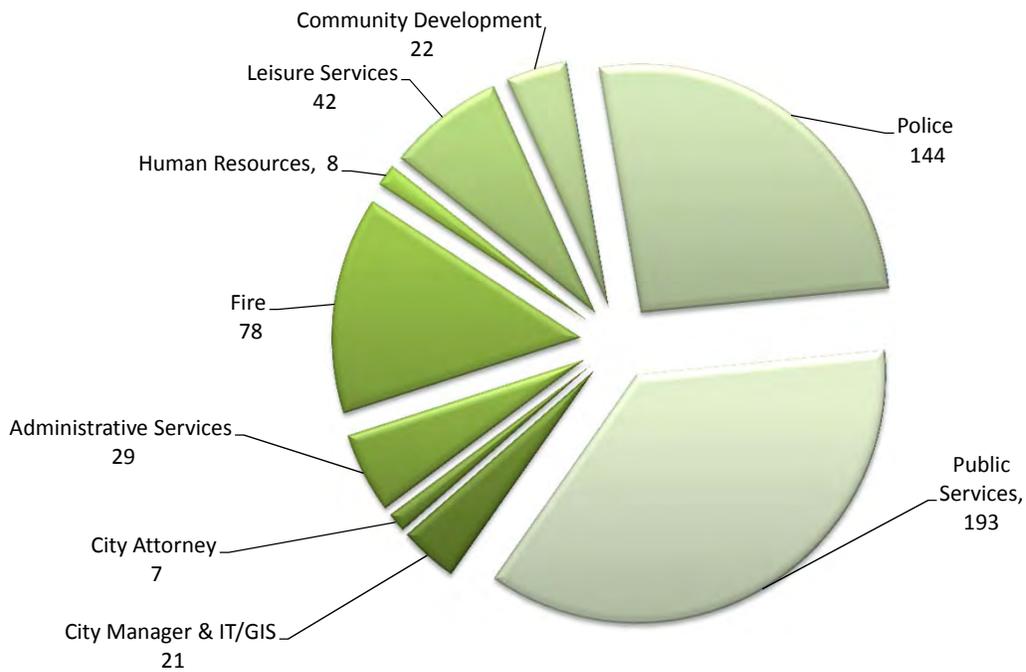
**FY 2014 Full-Time Positions by Fund**



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

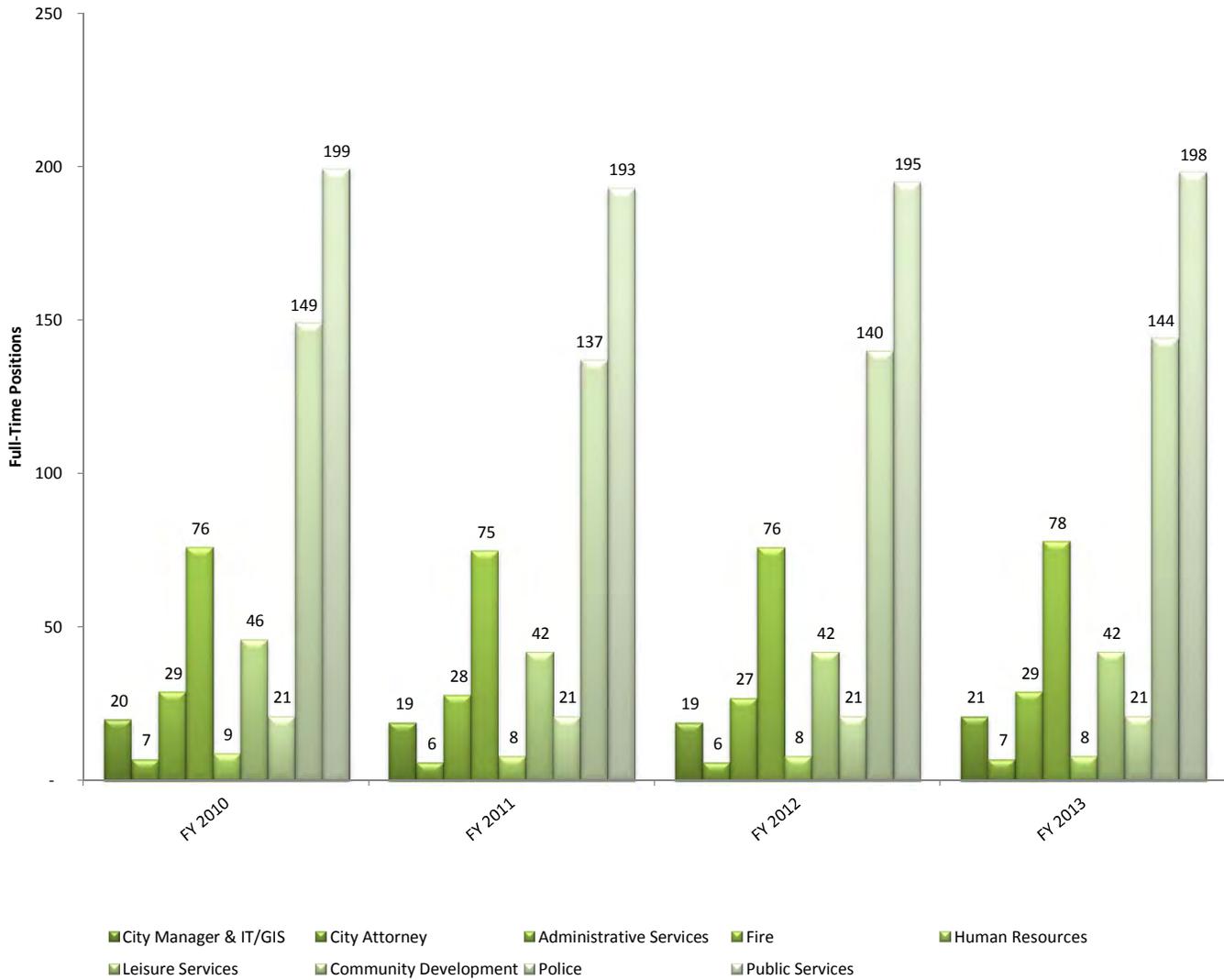
Department	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	% of Total Staffing
City Manager & IT/GIS	20	19	19	21	21	3.8%
City Attorney	7	6	6	7	7	1.3%
Administrative Services	29	28	27	29	29	5.3%
Fire	76	75	76	78	78	14.2%
Human Resources	9	8	8	8	8	1.5%
Leisure Services	46	42	42	42	42	7.7%
Community Development	21	21	21	21	22	3.8%
Police	149	137	140	144	144	26.3%
Public Services	199	193	195	198	200	36.1%
<b>Total without City Council</b>	<b>556</b>	<b>529</b>	<b>534</b>	<b>548</b>	<b>551</b>	<b>100.0%</b>

**FY 2014 Full-Time Positions by Department**



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

## Full-Time Positions By Department

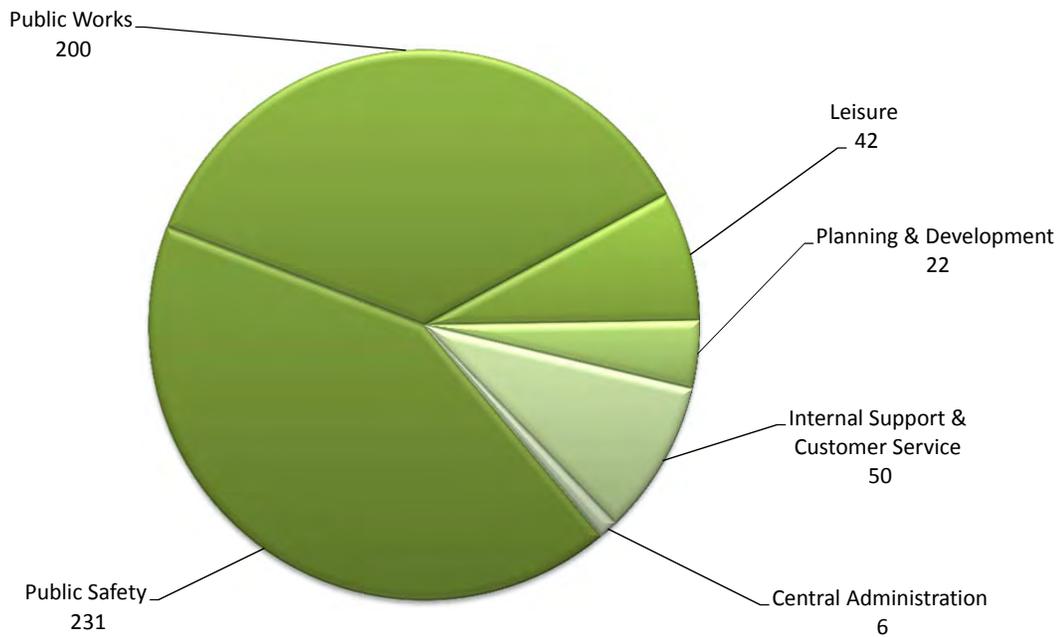


# All Funds Personnel Summary By Function

(Full-Time Position Basis)

Function	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	% of Total City Staffing
Public Safety	233	219	223	231	231	41.9%
Public Works	199	193	195	198	200	35.9%
Leisure	46	42	42	42	42	7.6%
Planning & Development	21	21	21	21	22	3.8%
Internal Support & Customer Service	52	49	48	50	50	9.1%
Central Administration	5	5	5	6	6	1.1%
<b>Total without City Council</b>	<b>556</b>	<b>529</b>	<b>534</b>	<b>548</b>	<b>551</b>	<b>99.5%</b>

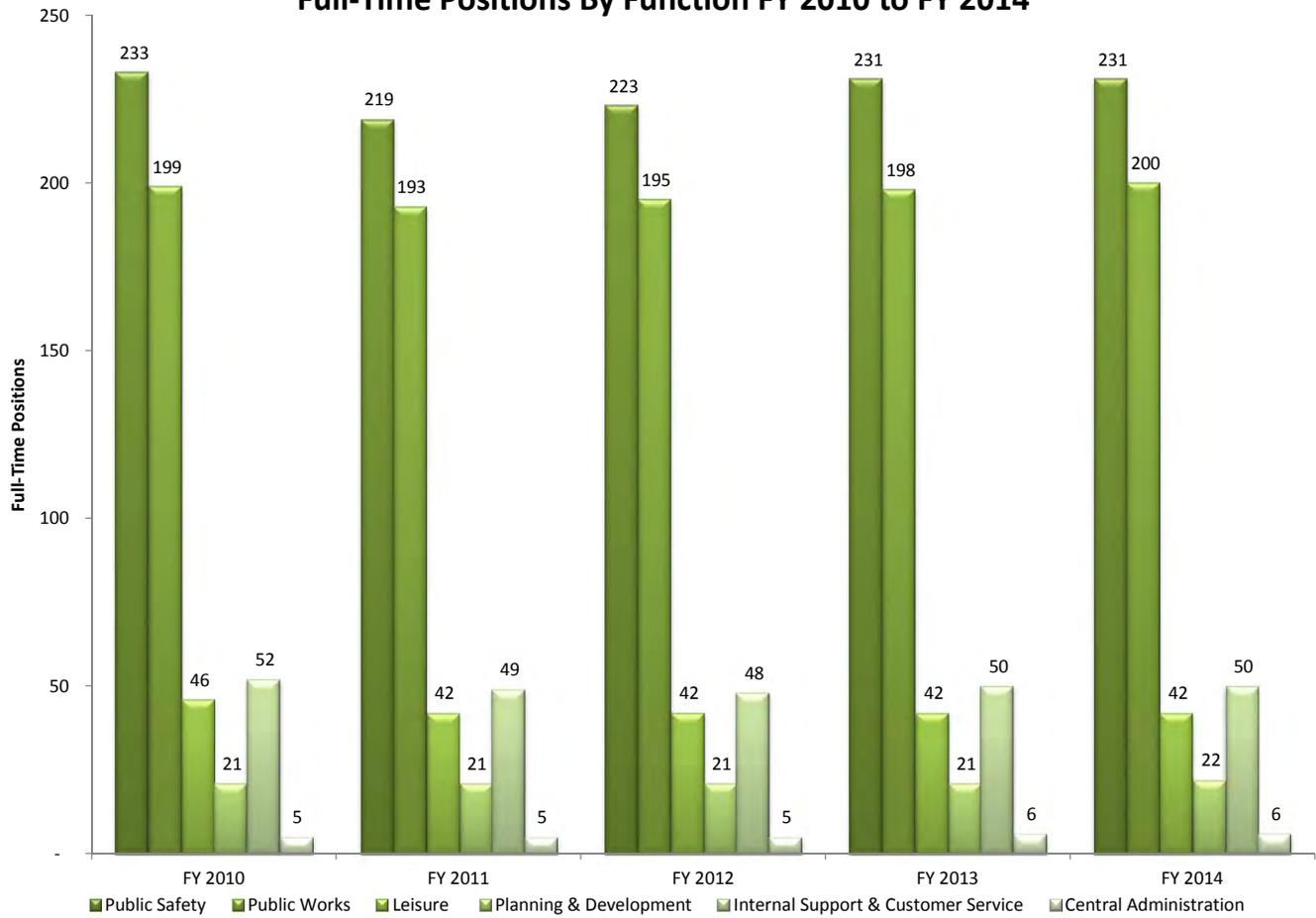
**FY 2014 Full-Time Positions by Function**



# All Funds Personnel Summary By Function

(Full-Time Position Basis)

## Full-Time Positions By Function FY 2010 to FY 2014



# **Fund Reserves** **Summary**

# Fund Reserves

## Fund Reserves

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

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

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

## General Fund

General Fund operating reserves are set at 25% of the total operating expenses. Additionally, General Fund stabilization reserves are set at 25% of the total operating expenses. Pursuant to the City Council's Reserve Policy, based on the FY 2014 Proposed Budget, General Fund Reserves should be \$22,605,785, projected ending reserves are projected to be \$22,890,130. It is projected the Council's Reserve Policy will be met with the allowance of the \$656,377 proposed surplus. The final reserve numbers will be determined at the close of the fiscal year at the end of August 2013.

General Fund reserves are projected to increase 3% during FY 2014.

## Health Insurance Fund

The required 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 exceed the required reserve amount by \$617,582.

## **Perpetual Care Fund**

The principal balance of the Perpetual Care Operations account has been restricted. The interest earned provides supplemental funding for the operation of the Recreation Center, Casper Events Center, Ice Arena, Aquatics, City Campus and Buildings & Structures. The projected principal balance at June 13, 2013 will be \$33,408,773. If interest rates would recover and this fund could earn 5% on its principal investments, the principal balance would need to be approximately \$65 Million to fully fund FY 2014 proposed expenditures.

## **Internal Service Funds**

The required reserve for the internal services funds is 8.3% or thirty (30) days of operating and maintenance expenditures for the ensuing fiscal year. The Internal Service Funds include Central Garage, City Campus, Information Technology, Buildings & Structures and Property & Liability Insurance. All of these funds with the exception of City Campus and Information Technology, are projected to exceed the required reserve at the end of FY 2014.

## **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 \$56,360.

# Required Reserve Policy

Fund	June 30, 2014 Projected	FY 2014	FY 2014	FY 2014	TOTAL	Variance Between FY 2013 reserves and policy
		Operating Reserves	Emergency Stabilization Reserves	Specific Reserves	Reserve Required By Policy	
<b>General Fund</b>	22,890,130	\$ 11,415,879 <sup>25%</sup>	\$ 11,415,879 <sup>25%</sup>	\$ -	\$ 22,831,758	(598,005)
<b>Special Revenue Funds</b>						
Weed & Pest Control	183,796	127,437			127,437	56,360
<b>Internal Services Funds</b>		0	-	-		(0)
Central Garage	1,085,844	278,280	-	-	278,280	807,563
City Hall	19,694	30,654	-	-	30,654	(10,960)
Information Technology	31,015	117,509	-	-	117,509	(86,494)
Buildings & Grounds	35,800	95,042	-	-	95,042	(59,242)
Property & Liability Insurance	332,113	233,510	-	-	233,510	98,603
Internal Service Funds	1,504,465	754,995	-	-	754,995	749,470
<b>Trust &amp; Agency Funds</b>						
Health Insurance	7,621,606	2,338,093	-	4,672,500	7,010,593	611,014
Perpetual Care	33,408,773					

# Fund Reserve Balances

## Explanation of changes in fund reserve balances for FY2014

The following funds' reserve balances are anticipated to increase or decline by more than 10% during FY 2014:

- Capital Funds
  - Capital Equipment (-49.80%)
  - Optional One Cent #14 Sales Tax Fund (-21.61%)
  - Optional One Cent #13 Sales Tax Fund (-26.46%)
- Wastewater Treatment Plant (-21.12%)
- Balefill (+23.55%)
- Golf Course (-84.42%)
- Redevelopment Loan Fund (+10.07%)
- Revolving Land Fund (-100.00%)
- Central Garage (-10.39%)
- City Campus (-25.93%)
- Property & Liability Insurance (-67.82%)
- Metro Animal Control (+10.37%)
- Public Safety Communications (+13.90%)
- ALL FUNDS (-6.77%)

## Capital Funds

The four capital funds with reserves include capital projects, capital equipment, 1%#13 and 1%#14. Reserves balances for all funds, except capital projects, are projected to decrease. The net amount of the decreases is projected to be \$7,271,854. The decrease is mainly due to rebudgeting of expenditures for already funded capital projects from FY 2013 and the spending of reserves for new capital projects. The capital funds tend to fluctuate to reflect the scheduling of major capital projects.

## Wastewater Treatment Fund

The Wastewater Treatment Plant Fund will be using reserves to pay for capital expenditures. The reserves balance is projected to decrease by a total of \$806,606 which is mainly due to replacement capital projects. The amount of excess reserve retained is within the policies adopted through rate models and debt stipulations for both funds. However, the Wastewater Treatment Plant has been unable to generate sufficient excess earnings in recent years to replenish the reserve to fund further capital replacements in the future.

## **Balefill Fund**

The Balefill Fund is projected to increase reserves by a total of \$1,241,642. The increase is mainly due to increases in Commercial Charges Revenues, projected to increase 6%, as well as the significant decrease in capital expenditures compared to prior years.

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

## **Golf Course**

The Golf Course Fund will be using reserves to pay for operating and capital expenditures. The Golf Course has been unable to generate positive earnings in recent years. At the conclusion of FY 2014, it is anticipated that the reserves will be close to depletion with a balance of \$7,149.

## **Hogadon Ski Area Fund**

The Hogadon Ski Area Fund will be using reserves to pay for operating and capital expenditures. This fund is projected to deplete its reserves by the end of FY 2013. An increase in the transfer in from the General Fund will be required in order for this fund to break even in FY 2013 as well as in FY 2014.

## **Revolving Land Fund**

Each year, the entire reserve balance of this fund is budgeted for land purchases to facilitate redevelopment in specified areas. For FY 2014, this amount is \$1,995,670. No specific purchases are planned for FY 2014.

## **Central Garage Fund**

This fund is budgeted to expend \$125,904 in reserves for the improvements to the central garage building and security. From FY 2005 to FY 2010, the General Fund transferred \$711,982 in funds beyond the interdepartmental charges to the Central Garage Fund to recapitalize the fund during a period of severe fuel price growth. Due to operational improvements and fuel price reductions, the Central Garage Fund now has a healthy reserve. Maintaining the reserve balance is recommended to fund uncertain fuel prices and potential improvements to the facility to meet impending new ground water run-off regulations.

## **Metro Animal Control**

This fund is projected to add \$30,000 in reserves for FY 2014. This is due to the decrease in budgeted capital expenditures for FY 2014.

## **All Funds**

The City is currently projecting to use \$18,683,280 from the reserves of all funds in FY 2014. This 6.70% 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. Any capital projects not completed during FY 2013 were added to reserves of those funds and rebudgeted for FY 2014. The decrease in reserves is not due to using reserves to fund operations (with the exception of Hogadon and Golf), and the City's balance between operational revenues and expenditures remains healthy.

# Projected Ending Reserves

Fund	June 30, 2013 Projected	FY 2014 Projected Revenues	FY 2014 Adopted Expenditures**	June 30, 2014 Projected	Projected % Change in Reserves During FY 2014
<b>General Fund</b>	\$ 22,233,753	\$ 52,220,220	\$ 51,563,844	\$ 22,890,130	2.95%
<b>Capital Funds</b>					
Capital Projects Fund	6,128,457	26,507,197	26,269,802	6,365,852	3.87%
Capital Equipment	5,341,932	1,002,000	3,662,500	2,681,432	-49.80%
Optional One Cent #14 Sales Tax	11,677,339	15,030,500	17,554,467	9,153,372	-21.61%
Optional One Cent #13 Sales Tax	8,785,179	30,850	2,355,632	6,460,397	-26.46%
<b>Enterprise Funds</b>					
Water	9,267,762	15,041,176	14,729,120	9,579,818	3.37%
Water Treatment Plant	-	2,720,502	2,720,502	-	
Sewer	3,764,626	4,765,543	4,987,283	3,542,886	-5.89%
Wastewater Treatment Plant	4,022,733	6,810,510	7,617,116	3,216,127	-20.05%
Refuse Collection	4,902,510	5,722,813	5,619,405	5,005,917	2.11%
Balefill	4,999,933	6,520,687	5,279,045	6,241,575	24.83%
Aquatics	-	1,023,982	1,023,982	-	0.00%
Golf Course	45,899	940,819	979,569	7,149	-84.42%
Ice Arena	877	514,784	514,784	877	0.00%
Casper Recreation Center	97,274	1,150,471	1,150,471	97,274	0.00%
Hogadon	-	870,381	870,381	-	#DIV/0!
Casper Events Center	84,280	2,811,705	2,811,705	84,280	0.00%
Parking Lots	536,087	29,292	29,245	536,134	0.01%

\*\* FY 2014 Proposed Expenditures adjusted for depreciation and other non-cash expenses.

# Projected Ending Reserves

Fund	June 30, 2013 Projected	FY 2014 Projected Revenues	FY 2014 Adopted Expenditures**	June 30, 2014 Projected	Projected % Change in Reserves During FY 2014
<b>Special Revenue Funds</b>					
Weed & Pest Control	\$ 193,542	\$ 500,000	\$ 509,746	\$ 183,796	-5.04%
Redevelopment Loan Fund	244,737	84,154	59,500	269,391	10.07%
Transit Services	-	1,894,940	1,894,940	-	
Police Grants	136,531	185,781	185,781	136,531	0.00%
Special Fire Assistance	41,081	120,000	120,000	41,081	0.00%
Revolving Land Fund	1,575,270	426,900	2,002,170	-	-100.00%
Community Development Block Grant	74,694	273,165	273,165	74,694	
MPO	8,762	1,346,638	1,346,638	8,762	
<b>Debt Services Funds</b>					
Special Assessments	2,137,724	39,300	1,340	2,175,684	1.78%
<b>Internal Services Funds</b>					
Central Garage	1,212,098	3,226,521	3,352,775	1,085,844	-10.42%
City Campus Fund	19,694	369,324	369,324	19,694	0.00%
Information Technology & GIS	33,127	1,413,657	1,415,769	31,015	-6.38%
Buildings & Grounds	35,800	1,145,082	1,145,082	35,800	0.00%
Property & Liability Insurance	1,031,918	2,113,571	2,813,376	332,113	-67.82%
<b>Trust &amp; Agency Funds</b>					
Perpetual Care	33,814,394	2,845,324	3,250,945	33,408,773	-1.20%
Metro Animal Control	289,268	1,030,496	1,000,496	319,268	10.37%
Public Safety Communications	488,217	2,385,154	2,317,306	556,065	13.90%
Health Insurance	\$ 7,621,606	\$ 7,752,371	\$ 7,752,371	\$ 7,621,606	0.00%
<b>Total - All Funds</b>	<b>130,847,104</b>	<b>170,865,810</b>	<b>179,549,577</b>	<b>122,163,337</b>	<b>-6.64%</b>

\*\* FY 2014 Proposed Expenditures adjusted for depreciation and other non-cash expenses.



# **Debt Summary**

# Outstanding Debt by Type

FY 2001-FY 2014

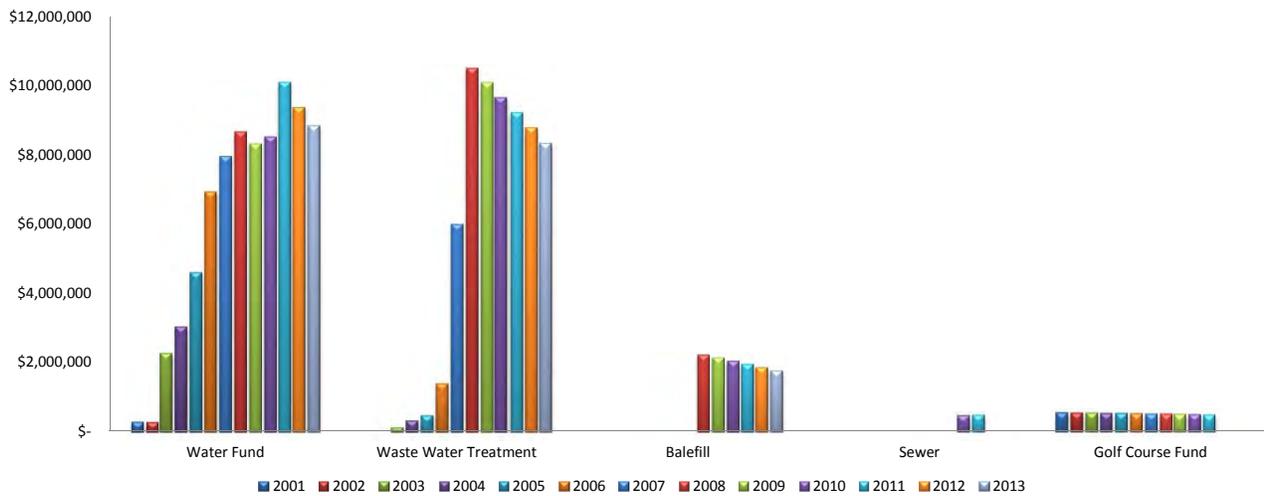
At End of Fiscal Year	Business-Type Activities					Total Primary Government
	Water Fund	Waste Water Treatment	Balefill	Sewer	Golf Course Fund	
2001	\$ 295,406	\$ -	\$ -	\$ -	\$ 529,754	\$ 825,160
2002	282,941	-	-	-	524,939	807,880
2003	2,274,167	127,738	-	-	519,931	2,921,836
2004	3,036,832	325,767	-	-	514,723	3,877,322
2005	4,601,870	476,017	-	-	509,306	5,587,193
2006	6,930,584	1,401,017	-	-	503,673	8,835,274
2007	7,952,944	5,995,891	-	-	497,814	14,446,649
2008	8,661,925	10,500,000	2,189,530	-	491,721	21,843,176
2009	8,313,328	10,088,955	2,106,137	-	485,384	20,993,804
2010	8,517,836	9,652,432	2,014,580	461,070	478,794	21,124,712
2011	10,091,766	9,217,553	1,922,480	467,129	471,940	22,170,868
2012	9,365,485	8,789,599	1,830,493	-	-	19,985,577
2013	8,840,743	8,335,882	1,736,106	-	-	18,912,731
2014	8,296,245	7,870,734	1,639,336	-	-	17,806,316

\*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).

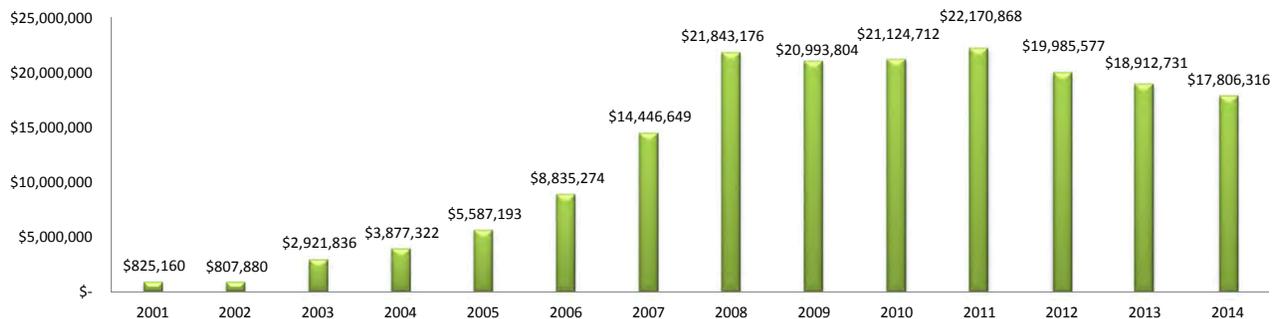
The City of Casper has no General Obligation debt. Small equipment leases are excluded from this schedule.

## Debt Changes in Enterprise Operations FY 2001 to 2014



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

(FY 2001 to FY 2014)



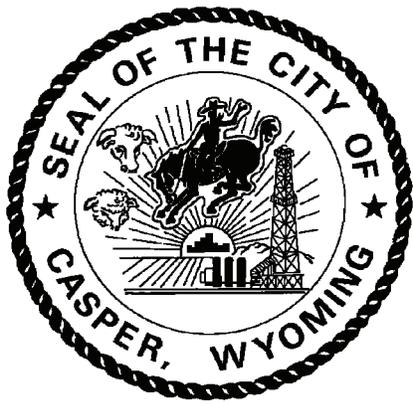
# Outstanding Debt by Type

Outstanding Debt Amounts as of 6/30/13  
Projected & Unaudited

		During FY 2014						
Fund	Lender	Principal Payment Amount	Interest Payment Amount	Total Payment Amount	Amount Outstanding as of 6/30/14	Payment Frequency	Rate	Last Payment Date
Water	SLIB	75,210	21,011	96,221	765,215	Annual	2.50%	10/1/2022
Water	SLIB	73,434	22,787	96,221	838,037	Annual	2.50%	6/1/2024
Water	SLIB	69,764	26,457	96,221	988,508	Annual	2.50%	8/1/2025
Water	SLIB	68,152	28,069	96,221	1,054,626	Annual	2.50%	9/1/2026
Water	SLIB	25,727	10,645	36,372	400,068	Annual	2.50%	8/1/2026
Water	SLIB	66,400	29,821	96,221	1,126,442	Annual	2.50%	8/1/2027
Water	SLIB	50,996	22,792	73,788	860,700	Annual	2.50%	10/1/2027
Water	SLIB ARRA	108,208	56,463	164,671	2,150,320	Annual	2.50%	9/15/1930
Water	SLIB ARRA	6,608	-	6,608	112,328	Annual	0.00%	9/15/1930
Waste Water Treatment Plant	SLIB	465,148	208,397	673,545	7,870,734	Annual	2.50%	12/1/2027
Balefill	SLIB	96,770	43,403	140,172	1,639,336	Annual	2.50%	4/1/2028
		<u>\$ 1,009,646</u>	<u>\$ 426,442</u>	<u>\$ 1,576,260</u>	<u>\$ 17,806,316</u>			

		During FY 2013						
Fund	Lender	Principal Payment Amount	Interest Payment Amount	Total Payment Amount	Amount Outstanding as of 6/30/13	Payment Frequency	Rate	Last Payment Date
Water	SLIB	73,241	22,980	96,221	840,425	Annual	2.50%	10/1/2022
Water	SLIB	72,263	23,958	96,221	911,471	Annual	2.50%	6/1/2024
Water	SLIB	68,076	28,145	96,221	1,058,272	Annual	2.50%	8/1/2025
Water	SLIB	66,437	29,784	96,221	1,122,778	Annual	2.50%	9/1/2026
Water	SLIB	25,113	11,259	36,372	425,795	Annual	2.50%	8/1/2026
Water	SLIB	64,818	31,403	96,221	1,192,842	Annual	2.50%	8/1/2027
Water	SLIB	49,759	24,029	73,788	911,696	Annual	2.50%	10/1/2027
Water	SLIB ARRA	98,428	66,243	164,671	2,258,528	Annual	2.50%	9/15/1930
Water	SLIB ARRA	6,608	-	6,608	118,936	Annual	0.00%	9/15/1930
Waste Water Treatment Plant	SLIB	453,717	219,828	673,545	8,335,882	Annual	2.50%	12/1/2027
Balefill	SLIB	94,387	45,785	140,172	1,736,106	Annual	2.50%	4/1/2028
		<u>\$ 1,072,847</u>	<u>\$ 503,414</u>	<u>\$ 1,576,260</u>	<u>\$ 18,912,731</u>			

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



# **General Fund**

General Fund Summary

General Fund Revenue

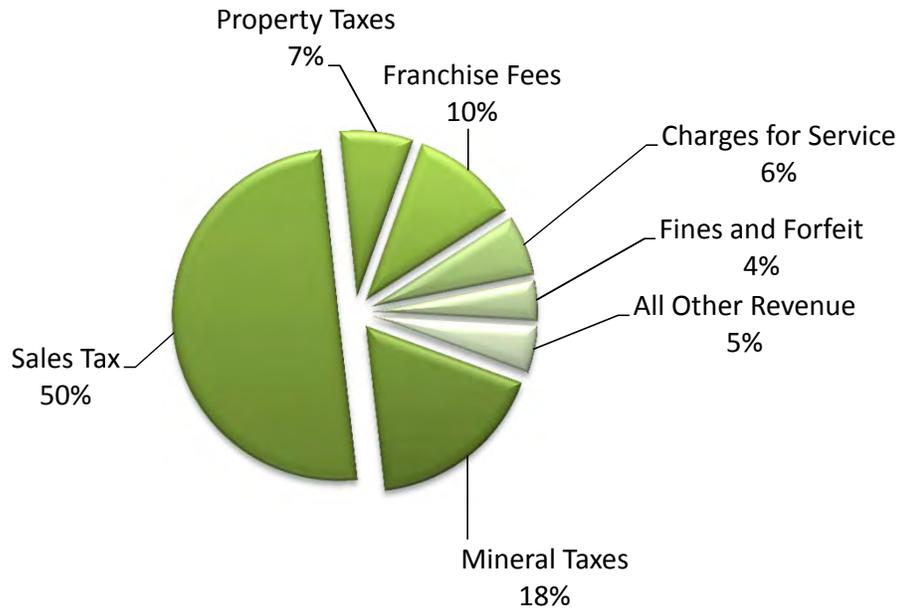
General Fund Cost Centers

# General Fund Summary

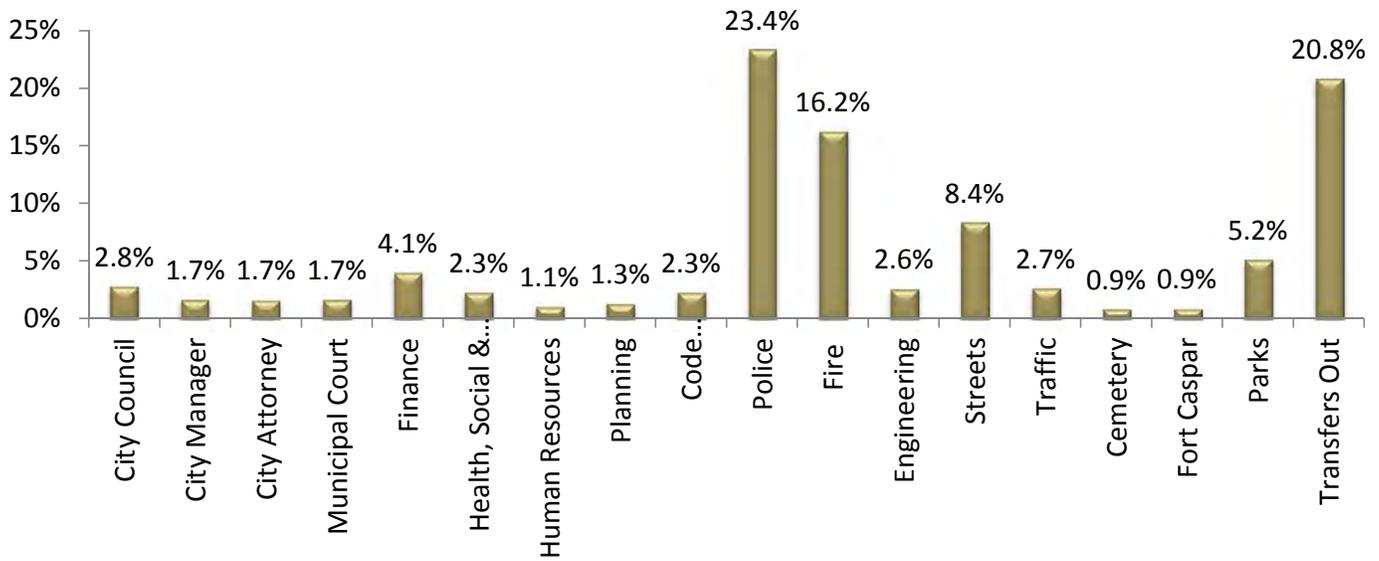
	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 ESTIMATE	FY 2014 ADOPTED	% ▲
<b>Revenues</b>					
Mineral Taxes					
Severance	\$ 2,023,718	\$ 2,060,196	\$ 2,060,196	\$ 2,060,196	0%
Royalties	1,926,724	1,994,966	1,994,966	2,020,159	1%
Above-The -Cap	4,019,140	3,091,040	3,091,040	4,556,200	47%
Sales & Use Tax					
General	20,820,291	20,685,000	22,764,674	24,585,848	8%
Property Tax	3,406,333	3,650,000	3,440,744	3,500,000	2%
Auto Tax	1,172,532	1,200,000	1,295,028	1,300,000	0%
Fuel Taxes	894,468	933,000	850,777	1,518,070	78%
Cigarette Tax	383,113	383,355	383,355	383,113	0%
Franchise Fees	3,245,600	4,814,620	4,975,622	5,130,757	3%
Licenses & Permits	1,170,112	1,673,500	1,193,750	1,442,750	21%
Intergovernmental	38,559	44,300	49,300	44,300	-10%
Charges for Services	2,395,385	2,436,925	2,492,075	2,921,040	17%
Fines & Forfeitures	1,479,287	1,885,750	1,810,200	1,962,200	8%
Interest	492,518	350,000	323,121	429,787	33%
Miscellaneous	308,646	165,800	91,800	190,800	108%
Transfers In	175,000	175,000	175,000	175,000	0%
Total Revenue	\$ 43,951,426	\$ 45,543,452	\$ 46,991,648	\$ 52,220,220	11%
<b>Expenditures</b>					
City Council	\$ 520,252	\$ 878,690	\$ 675,156	\$ 1,462,879	117%
City Manager	734,338	809,098	781,950	864,684	11%
City Attorney	696,964	839,535	766,480	850,977	11%
Municipal Court	607,560	880,696	876,890	871,551	-1%
Finance	1,903,752	2,074,264	2,068,714	2,088,341	1%
Health, Social & Community	1,095,601	1,129,292	1,122,365	1,194,979	6%
Human Resources	465,176	478,567	477,734	551,327	15%
Planning	462,888	587,247	575,640	682,042	18%
Code Enforcement	1,044,533	1,191,126	1,146,012	1,189,459	4%
Police	11,213,609	11,434,912	11,858,437	12,052,884	2%
Fire	7,791,870	8,211,102	8,210,142	8,375,702	2%
Engineering	1,174,753	1,329,993	1,148,448	1,343,246	17%
Streets	3,854,684	4,092,018	3,983,846	4,326,006	9%
Traffic	1,284,170	1,343,206	1,284,574	1,374,377	7%
Cemetery	398,167	481,165	462,415	450,589	-3%
Fort Caspar	420,367	459,166	436,850	473,185	8%
Parks	2,421,870	2,582,621	2,676,144	2,666,847	0%
Transfers Out	7,859,240	8,722,111	9,127,126	10,744,769	18%
Total Expenditures	\$ 43,949,794	\$ 47,524,809	\$ 47,678,923	\$ 51,563,844	8%
Net Fund	\$ 1,632	\$ (1,981,357)	\$ (687,275)	\$ 656,377	196%

# General Fund Summary

## General Fund Revenues by Category FY 2014



## General Fund Expenditures by Cost Center FY 2014



# General Fund Summary

## General Fund Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Taxes	\$ 37,891,919	\$ 38,812,177	\$ 40,856,402	\$ 45,054,343	10%
Licenses & Permits	1,170,112	1,673,500	1,193,750	1,442,750	21%
Intergovernmental	38,559	44,300	49,300	44,300	-10%
Charges for Service	2,395,385	2,436,925	2,492,075	2,921,040	17%
Fines & Forfeitures	1,479,287	1,885,750	1,810,200	1,962,200	8%
Miscellaneous	801,164	515,800	414,921	620,587	50%
Transfers In	175,000	175,000	175,000	175,000	0%
<b>Total Revenues</b>	<b>\$ 43,951,426</b>	<b>\$ 45,543,452</b>	<b>\$ 46,991,648</b>	<b>\$ 52,220,220</b>	<b>11%</b>
<b>Expenditures</b>					
Personnel	\$ 25,633,056	\$ 28,131,619	\$ 27,578,615	\$ 28,546,842	4%
Contractual Services	6,977,903	6,683,079	7,193,600	7,544,765	5%
Materials & Supplies	1,763,001	1,793,861	1,801,168	1,960,430	9%
Other	1,535,516	1,946,464	1,708,364	2,537,688	49%
Capital	181,078	247,675	270,050	229,350	-15%
Transfers Out	7,859,240	8,722,111	9,127,126	10,744,769	18%
<b>Total Expenditures</b>	<b>\$ 43,949,794</b>	<b>\$ 47,524,809</b>	<b>\$ 47,678,923</b>	<b>\$ 51,563,844</b>	<b>8%</b>
<b>Net All General Fund</b>	<b>\$ 1,632</b>	<b>\$ (1,981,357)</b>	<b>\$ (687,275)</b>	<b>\$ 656,377</b>	<b>196%</b>

# General Fund Revenues

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Taxes</b>					
<b>Mineral Taxes</b>					
Mineral Severance Tax	\$ 2,023,718	\$ 2,060,196	\$ 2,060,196	\$ 2,060,196	0%
Mineral Royalties Tax	1,926,724	1,994,966	1,994,966	2,020,159	1%
Mineral Taxes - Supplemental Funding	4,019,140	3,091,040	3,091,040	4,556,200	47%
<b>Total Mineral Taxes</b>	<b>\$ 7,969,582</b>	<b>\$ 7,146,202</b>	<b>\$ 7,146,202</b>	<b>\$ 8,636,555</b>	<b>21%</b>
<b>Other Taxes</b>					
Auto Tax	\$ 1,172,532	\$ 1,200,000	\$ 1,295,028	\$ 1,300,000	0%
Cigarette Tax	383,113	383,355	383,355	383,113	0%
Sales/Use Tax	20,820,291	20,685,000	22,764,674	24,585,848	8%
Gasoline Tax	583,808	590,000	565,079	565,000	0%
Special Fuels Tax	310,660	343,000	285,698	953,070	234%
<b>Total Other Taxes</b>	<b>\$ 23,270,404</b>	<b>\$ 23,201,355</b>	<b>\$ 25,293,834</b>	<b>\$ 27,787,031</b>	<b>10%</b>
<b>Property Taxes</b>					
Property Tax	\$ 3,406,333	\$ 3,650,000	\$ 3,440,744	\$ 3,500,000	2%
<b>Total Property Tax</b>	<b>\$ 3,406,333</b>	<b>\$ 3,650,000</b>	<b>\$ 3,440,744</b>	<b>\$ 3,500,000</b>	<b>2%</b>
<b>Franchise Fees</b>					
Cable Franchise	\$ 858,829	\$ 898,800	\$ 958,091	\$ 1,005,900	5%
Phone Franchise	119,951	110,000	102,248	106,611	4%
Electricity Franchise	1,624,319	1,669,592	1,779,055	1,827,700	3%
Natural Gas Franchise	642,501	634,951	634,951	689,269	9%
Utility Funds - PILT & Franchise	-	1,501,277	1,501,277	1,501,277	0%
<b>Total Franchise Fees</b>	<b>\$ 3,245,600</b>	<b>\$ 4,814,620</b>	<b>\$ 4,975,622</b>	<b>\$ 5,130,757</b>	<b>3%</b>
<b>Total Taxes</b>	<b>\$ 37,891,919</b>	<b>\$ 38,812,177</b>	<b>\$ 40,856,402</b>	<b>\$ 45,054,343</b>	<b>10%</b>
<b>Licenses</b>					
Liquor Licenses	\$ 120,039	\$ 132,500	\$ 133,500	\$ 134,000	0%
Health Licenses	35,169	39,000	39,000	39,000	0%
Alarm/False Alarms	19,460	25,000	25,000	25,000	0%
Other Licenses	19,489	23,500	23,500	23,500	0%
Contractor Licenses	32,550	35,000	35,000	35,000	0%
Electrician Licenses	20,210	17,500	18,500	17,500	-5%
Plumber Licenses	11,232	12,000	12,000	12,000	0%
<b>Total Licenses</b>	<b>\$ 258,149</b>	<b>\$ 284,500</b>	<b>\$ 286,500</b>	<b>\$ 286,000</b>	<b>0%</b>
<b>Permits</b>					
Building Permits	\$ 668,367	\$ 1,137,000	\$ 650,000	\$ 900,000	38%
Electrical Permits	104,645	105,000	105,000	105,000	0%
Mechanical Permits	40,671	52,500	52,500	52,500	0%
Plumbing Permits	81,713	78,750	78,750	78,750	0%
Other Permits	9,837	10,500	11,000	10,500	-5%
Sidewalk & Curb Cuts Permit	6,730	5,250	10,000	10,000	0%
<b>Total Permits</b>	<b>\$ 911,963</b>	<b>\$ 1,389,000</b>	<b>\$ 907,250</b>	<b>\$ 1,156,750</b>	<b>28%</b>
<b>Total License &amp; Permits</b>	<b>\$ 1,170,112</b>	<b>\$ 1,673,500</b>	<b>\$ 1,193,750</b>	<b>\$ 1,442,750</b>	<b>21%</b>

# General Fund Revenues

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Intergovernmental Revenue</b>					
WYDOT I-25	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0%
Intergovernmental User Charges	18,559	24,300	29,300	24,300	-17%
<b>Total Intergovernmental</b>	<b>\$ 38,559</b>	<b>\$ 44,300</b>	<b>\$ 49,300</b>	<b>\$ 44,300</b>	<b>-10%</b>
<b>Charges for Services</b>					
<b>Planning &amp; Community Development</b>					
Rental Fees	\$ 4,900	\$ 4,100	\$ 4,100	\$ 4,100	0%
Plan Checking Fees	159,959	150,000	180,000	250,000	39%
Zoning/Subdivision	23,448	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	19,508	7,500	9,400	7,500	-20%
Building Inspection	72,785	119,000	119,000	125,000	5%
<b>Total Planning &amp; Comm. Dev</b>	<b>\$ 289,061</b>	<b>\$ 309,050</b>	<b>\$ 340,950</b>	<b>\$ 415,050</b>	<b>22%</b>
<b>Ft. Caspar &amp; Other</b>					
Ft. Caspar Admissions	\$ 21,722	\$ 21,000	\$ 21,000	\$ 21,000	0%
Ft. Caspar Building Rent	1,201	1,300	1,300	1,300	0%
Ft. Caspar Concessions	55,490	50,000	50,000	50,000	0%
Contributions - Fort Educator	36,000	36,000	36,000	36,000	0%
Cemetery Fees	85,704	100,000	100,000	100,000	0%
NCSD #1 Crossing Guards	20,000	20,000	20,000	20,000	0%
<b>Total Ft. Caspar &amp; Other</b>	<b>\$ 220,117</b>	<b>\$ 228,300</b>	<b>\$ 228,300</b>	<b>\$ 228,300</b>	<b>0%</b>
<b>Interdepartmental</b>					
Administrative Fees	\$ 94,396	\$ 59,047	\$ 59,047	\$ 66,502	13%
Interdepartmental Charges	1,555,351	1,608,428	1,608,428	1,983,688	23%
<b>Total Interdepartmental</b>	<b>\$ 1,649,747</b>	<b>\$ 1,667,475</b>	<b>\$ 1,667,475</b>	<b>\$ 2,050,190</b>	<b>23%</b>
<b>Public Safety Fees</b>					
Police Contract Wages	\$ 43,896	\$ 60,000	\$ 60,000	\$ 30,500	-49%
Police Accident Reports	3,401	3,500	3,500	3,500	0%
Police VIN	22,048	20,000	20,000	20,000	0%
Police Miscellaneous	14,738	13,500	13,500	13,500	0%
Police NCSD #1 Officer	105,000	105,000	105,000	105,000	0%
Police Restitution Fines	30	100	350	-	-100%
Police - DCI	47,347	30,000	53,000	55,000	4%
<b>Total Public Safety Fees</b>	<b>\$ 236,460</b>	<b>\$ 232,100</b>	<b>\$ 255,350</b>	<b>\$ 227,500</b>	<b>-11%</b>
<b>Total Charges For Services</b>	<b>\$ 2,395,385</b>	<b>\$ 2,436,925</b>	<b>\$ 2,492,075</b>	<b>\$ 2,921,040</b>	<b>17%</b>

# General Fund Revenues

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Fines &amp; Forfeitures</b>					
Court Fines and Forfeitures	\$ 1,340,856	\$ 1,748,750	\$ 1,650,000	\$ 1,800,000	9%
Court Costs	66,818	68,000	68,000	70,000	3%
Parking Fines	66,148	65,000	88,200	88,200	0%
Court Appointed Attorney	5,465	4,000	4,000	4,000	0%
<b>Total Fines &amp; Forfeitures</b>	<b>\$ 1,479,287</b>	<b>\$ 1,885,750</b>	<b>\$ 1,810,200</b>	<b>\$ 1,962,200</b>	<b>8%</b>
<b>Miscellaneous</b>					
Interest On Investments	\$ 492,518	\$ 350,000	\$ 323,121	\$ 429,787	33%
Interest Penalty	558	800	800	800	0%
Gain/(Loss) On Investments	(23,225)	-	(94,000)	-	100%
AMOCO Reimbursements	24,215	45,000	45,000	45,000	0%
Lease Fees	-	-	25,000	25,000	0%
Workers Comp Reimbursements	24,189	20,000	20,000	20,000	0%
Miscellaneous	282,909	100,000	95,000	100,000	5%
<b>Total Miscellaneous</b>	<b>\$ 801,164</b>	<b>\$ 515,800</b>	<b>\$ 414,921</b>	<b>\$ 620,587</b>	<b>50%</b>
<b>Transfers In</b>					
Transfers In 1% Sales Tax- #14	175,000	175,000	175,000	175,000	0%
<b>Total Transfers In</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>0%</b>
<b>Total Revenue</b>	<b>\$ 43,951,426</b>	<b>\$ 45,543,452</b>	<b>\$ 46,991,648</b>	<b>\$ 52,220,220</b>	<b>11%</b>

Revenue increase from previous year estimate \$ 5,228,572

# General Fund Revenue Analysis by Major Categories

## OVERVIEW

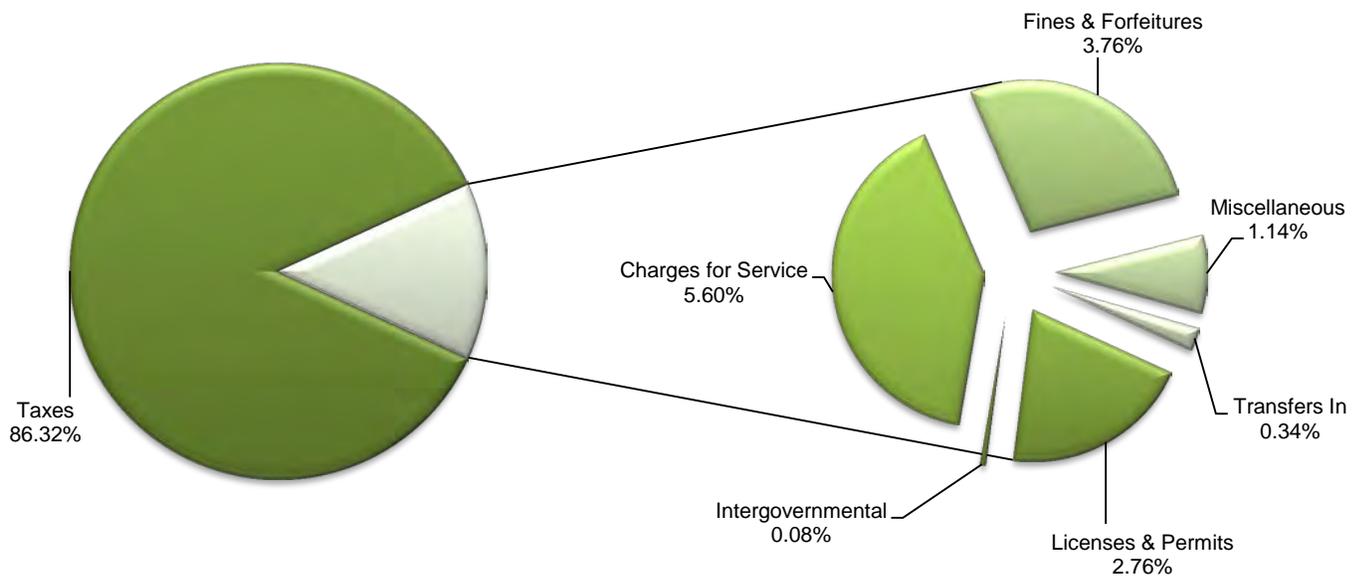
General Fund revenues consist of a variety of revenue types, predominantly composed of taxes. These revenues fund the ongoing general service operations of the community.

The current combination of taxes represents 86% of the total General Fund Revenue. The remaining non-tax categories comprise the remaining 14% 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. Because of the strengthened economy, FY 2014 presents an opportunity to cease dependence upon Mineral Tax – Supplemental Funding as a source for operations.

## GENERAL FUND REVENUE



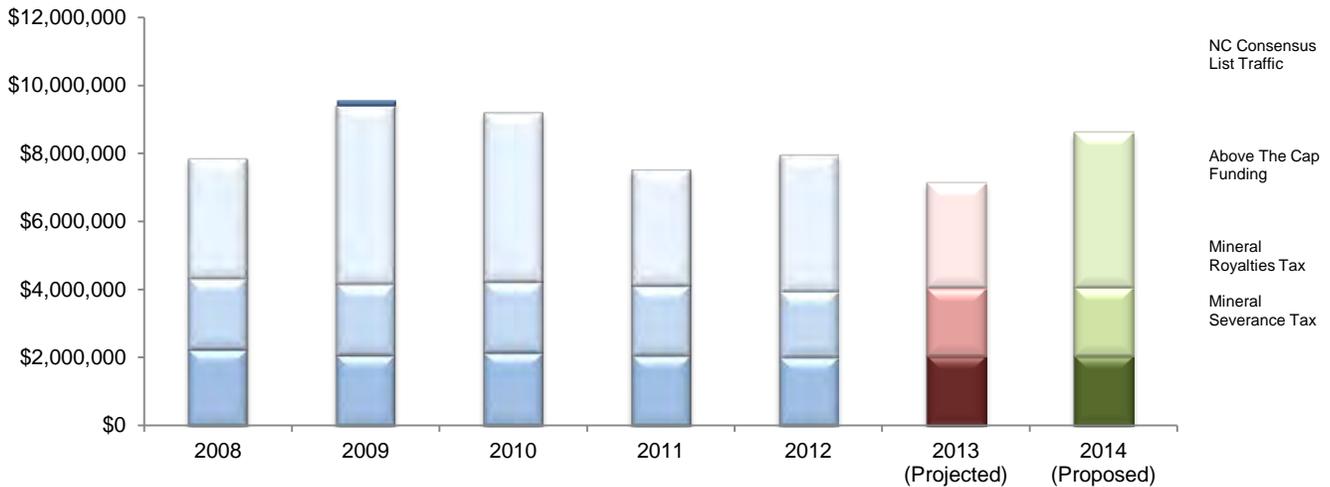
## MINERAL TAXES

**Proposed FY 14 Revenue Amount:** \$8,636,555

**Trend:** Increased due to additional \$1,465,211 Above-the-Cap Funding.

**% Change in Category from FY 2013 Estimate to FY 2014 Proposed:** 21%.

### MINERAL TAXES



#### Description of Revenue:

Mineral based revenues now represent 17% of total General Fund Revenue, up from 16% for FY 2013.

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

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

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

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

For FY 2014, the Wyoming Legislature adopted the following requirement for Direct Distribution/Above-The-Cap revenues:

“It is the intent of the legislature that the funds distributed under this section shall not be used for salary adjustments, additional personnel or increased personnel benefits.”

Original Senate File NO. 0001  
 Enrolled Act NO. 45  
 SENATE SIXTY-SECOND LEGISLATURE OF THE STATE OF WYOMING 2013  
 BUDGET SESSION  
 Section 323.  
 [LOCAL GOVERNMENT DISTRIBUTIONS]  
 [COUNTY REVENUE CHALLENGED ALLOCATIONS]  
 Paragraph (g)

To demonstrate compliance to this provision, for FY 2014 the City has funded salary adjustments, additional personnel or increased personnel benefits as follows:

**FY 2014 Funding for Salary Adjustments, Additional Personnel and Increased Personnel Benefits  
 General Fund and Dependent Funds**

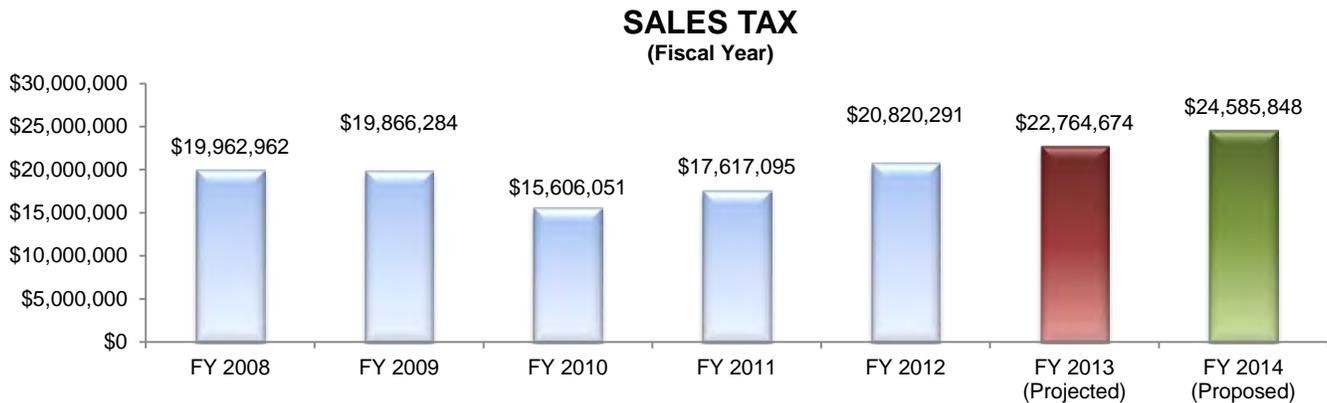
Salary Adjustments	
General Fund and Dependent Funds' COLA and Fire Department Specialty/Education Pay Revision	\$ 849,018
Compensation and Classification Plan Implementation	53,918
Additional Personnel	
Planning (Transferred From Parks - \$0 Cost to General Fund)	-
Code Enforcement (Transferred from CDBG)	80,467
Police (Transferred from ARRA Grant Fund)	73,347
Streets (Transferred from Garage)	40,054
Increased Personnel Benefits (Included in COLA Amount Above)	-
Total Personnel Related Increase	\$ 882,335
Funded By Recommended Increase in FY 2014 Sales Taxes	1,821,174
Available Increase in Sales Taxes	\$938,839

## SALES AND OTHER TAXES

**Proposed FY 14 Revenue Amount:** \$24,585,848

**Trend:** Increasing in FY 2011, 2012, and 2013.

**% Change in Category from FY 2013 Estimate to FY 2014 Proposed:** 8%



Sales tax revenues now represent 47% of total General Fund Revenue, down from 48% for FY 2013.

### **Description of Revenue:**

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

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

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

Traditional trend based models for revenue projections do not work well during periods with rapid changes as occurred at the end of FY 2009 and during FY 2010. For this reason, the revenue projections for sales tax is based on observations of FY 2011, 2012, and 2013 YTD actual revenues, local conditions, and anecdotal information of whether the local and state economy will decline, will be flat, or will slightly increase. The revenue projection for FY 2014 sales tax is based on an increase (8%) over the actual revenue levels projected for FY 2013. The Wyoming Consensus Revenue Estimating Group (CREG) is projecting a statewide increase in sales tax of approximately 5%. Of all the Wyoming counties, Natrona County is among 17 counties in the state that have experienced population growth from 2011 to 2012. Natrona County's population growth was the highest of these counties at 3%. Therefore, Natrona County appears to be adding to the upside of CREG's statewide projected growth in sales taxes for FY2014, indicating that the County will increase greater than 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.

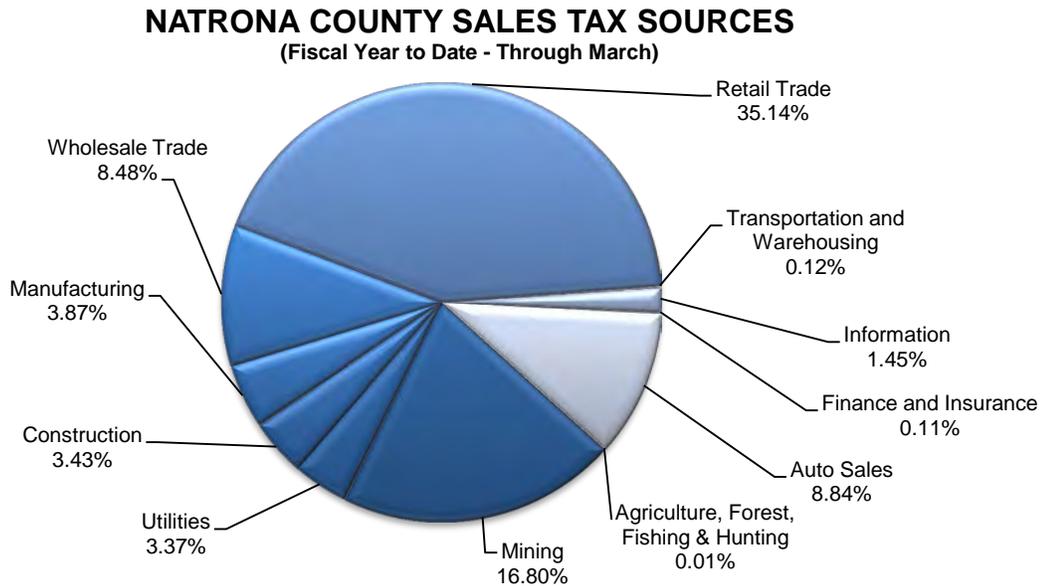
**Optimistic Points:**

Retail trade contributes to approximately 35% of the total sales tax revenue. Because this is the largest contributor of revenue, continued growth in the retail sector indicates an anticipated increase in sales tax revenue. Other local economic activity to consider is the increased energy activity in surrounding areas such as Converse County and west of Casper. 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 companies leasing equipment rather than buying. Recently, there has been a low increase in sales taxes on automobiles. National economic impacts such as the provisions of the ACA and the Federal Reserve Policies can also impact the local economy. Additionally there has been a decrease in coal production and some reported lay-offs in the energy sector. Lastly, Wyoming has 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.

**Sales Tax Source Information:**



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). Overall sales tax collections have continued to recover 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. Each fiscal year’s receipts for the top five sales tax sectors have been tracked against FY 2007. FY 2007 was chosen as a base year due to the following changes: elimination of sales tax on food and the 2010 census information. (This will be the last year that FY 2007 will be used as the base year.)

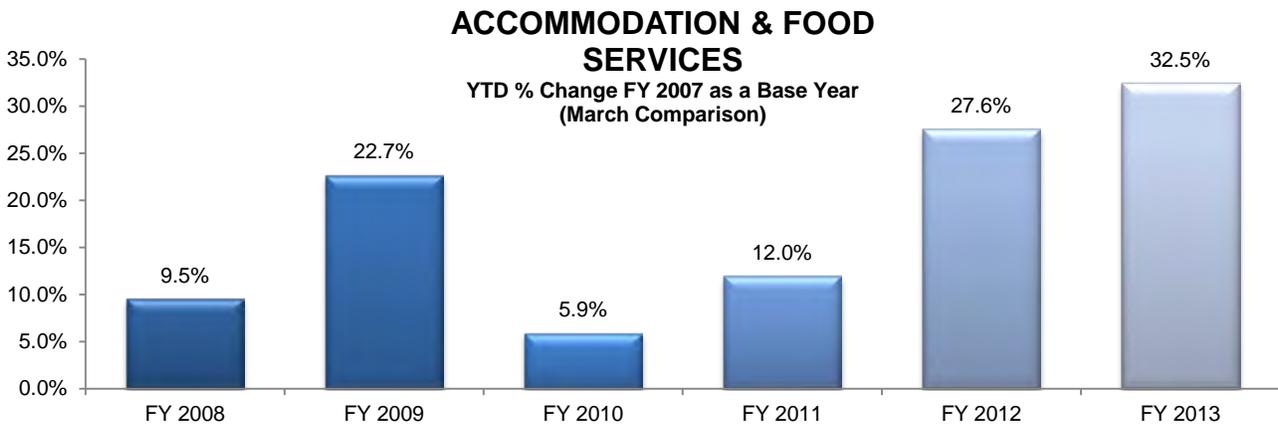
As of FY 2012, sales tax collections have fully recovered from the FY 2010 decline. Based upon the FY 2014 proposed budget, sales tax collections will have increased 18.8% since 2007.



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



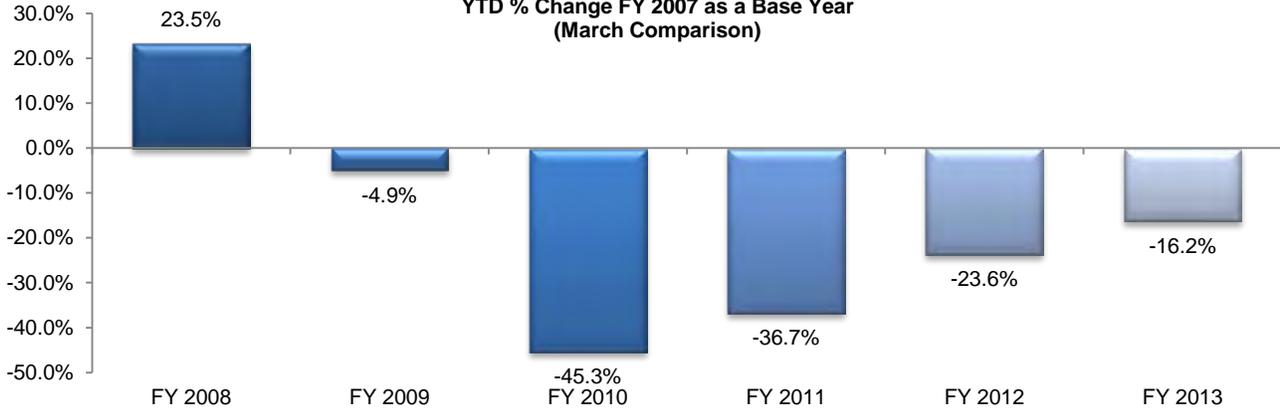
Mining related sales taxes is has been a large source of sales tax growth since both FY 2009 and FY 2012, the highest years for sales tax collections. Current YTD collection of mining related revenues is slightly higher than FY 2012 actual collections. Mining generated sales tax revenue has increased 116.5% since FY 2007.



Accommodation and food services sales taxes have increased 32.5% since FY 2007.

### WHOLESALE TRADE

YTD % Change FY 2007 as a Base Year  
(March Comparison)



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

### AUTO SALES

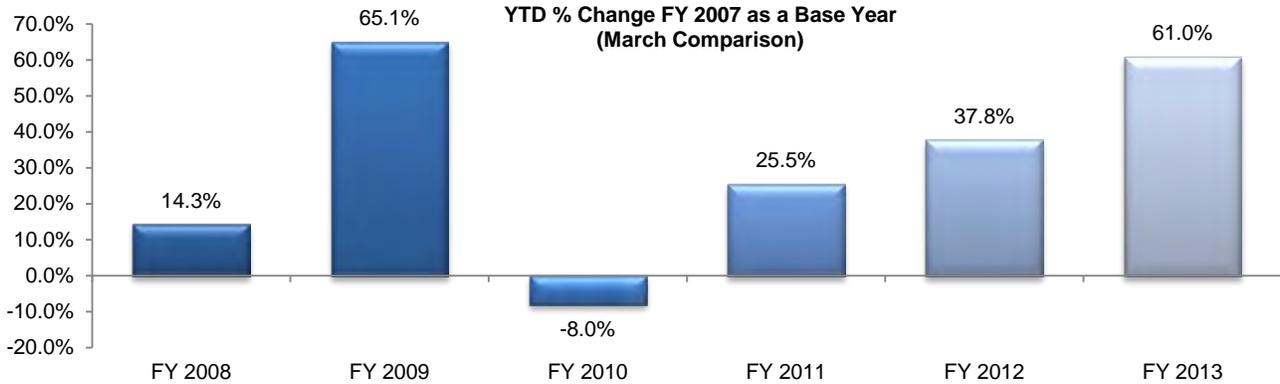
YTD % Change FY 2007 as a Base Year  
(March Comparison)



Auto sales tax is up 6.6% from FY 2007.

### REAL ESTATE - RENTAL - LEASING

YTD % Change FY 2007 as a Base Year  
(March Comparison)



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

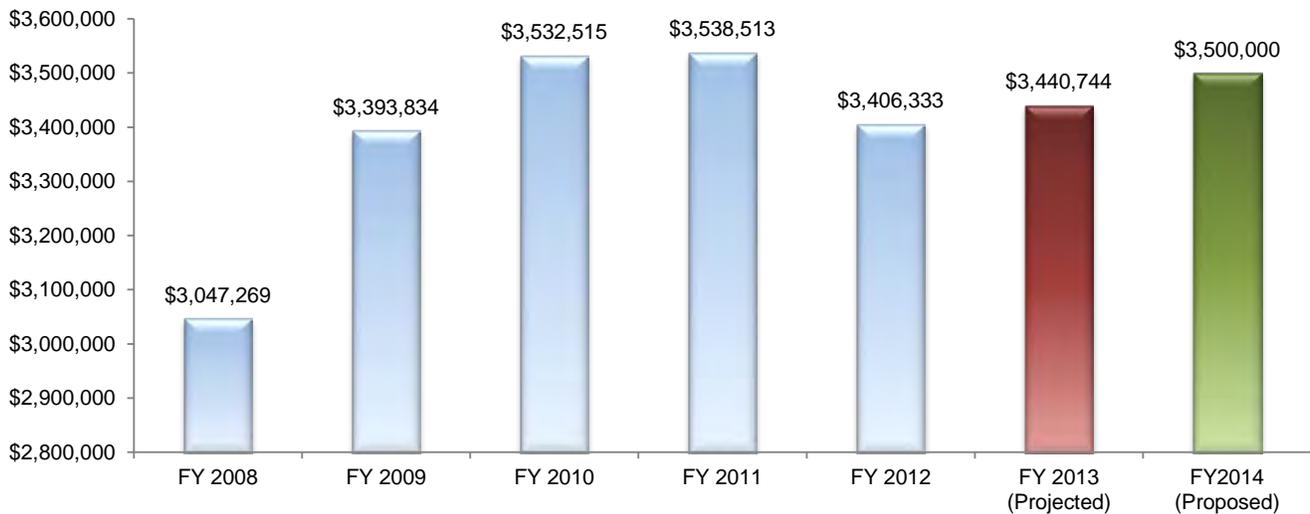
## PROPERTY TAXES

**Proposed FY 14 Revenue Amount:** \$ 3,500,000

**Trend:** Increasing at a slow rate from FY2009-FY2011 with a slight decline during FY2012.

**% Change in Category from FY 2013 Estimate to FY 2014 Proposed:** 2%

### GENERAL PROPERTY TAX



#### 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 13% of General Fund revenue.

#### Analysis of Property Taxes:

From FY 2008 to FY 2009, this category had a larger percentage increase due to development in the area and property value increases. This can be tied to both increases in value of existing property and new property developments coming onto the property tax rolls. A decrease in revenues from FY2011 to FY2012 may be explained by a decrease in city-wide valuation.

## FRANCHISE FEES

**Proposed FY 14 Revenue Amount: \$ 5,130,757**

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

**% Change in Category from FY 2013 Estimate to FY 2014 Proposed: 4%**



### Description of Revenue:

A franchise tax is charged to corporations for the privilege of doing business in the City. Franchise fees represent 19% of General Fund Revenue.

### Analysis of Franchise Fees:

Qwest franchise fees have declined an average of eight percent since FY 2008. As the need for landline based services decrease this revenue source also decreases.

Source Gas franchise fees have a strong correlation (0.948) to Natrona County's population. According to the Wyoming Department of Economic Analysis Division, Natrona County's population is expected to increase to 77,390 in 2013 and 78,210 in 2014. 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.

Bresnan 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 7% since FY 2008.

Rocky Mountain Power (RMP) franchise fees are nearly perfectly correlated (0.998) with Natrona County's population. The collection of RMP franchise fees are also based upon 4% of their gross revenues. As RMP increases their customer rates, revenues collected by the City of Casper also increase.

Listed as a Franchise Revenue is a source entitled Utility Funds – PILT & Franchise Fees, with the FY 2014 Budget being \$1,501,277. This source is based on charging municipal utilities (water, sewer, sanitation) for the general services available to those operations. This revenue source was developed in FY 2013 to meet the requirement of the Wyoming State Legislature that the Mineral Tax – Supplemental Funding not be used for any ongoing operating expenditure. For FY 2013 and FY 2014 the net effect of this source is zero for the General Fund and the related utility funds do to reciprocal one-time transfers made from the General fund to the utility funds. However, if in the future it is determined that the General Fund cannot return a like amount of one-time funding to the utility funds, the amounts charged to the utility funds will increase those funds' costs. Because the FY 2013 and FY 2014 net effect of this source is zero for the General Fund, the total amount is not included in the franchise fees proposed revenue amount above.

## LICENSES

**Proposed FY 14 Revenue Amount:** \$ 286,000

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

**% Change in Category from FY 2013 Estimate to FY 2014 Proposed:** 0%

### **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 less than 1% of General Fund revenues.

## PERMITS

**Proposed FY 14 Revenue Amount:** \$ 1,156,750

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

**% Change in Category from FY 2013 Estimate to FY 2014 Proposed:** 28%

### **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 2014. These revenue estimates were based on information provided by personnel in the building inspection division. The significant percentage increase recommended for Building Permits between FY 2013 Estimate and FY 2014 Proposed is due to the timing of the payment of building permits for school construction.

## **CHARGES FOR SERVICE**

**Proposed FY 14 Revenue Amount:** \$ 2,921,040

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

**% Change in Category from FY 2013 Estimate to FY 2013 Proposed:** 17%

### **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 the reassessment of the City Attorney and City Manager cost centers.

Charges for service represent 10% of General Fund revenues.

## **FINES AND FORFEITURES**

**Proposed FY 14 Revenue Amount:** \$ 1,962,200

**Trend:** Increasing trend.

**% Change in Category from FY 2011 Estimate to FY 2012 Proposed:** 8%

### **Description of Revenue:**

Court fines and forfeitures are dependent upon the community population.

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

Because of the implementation of the alcohol Court and population growth, fines and forfeitures are anticipated to increase.

Fines and Forfeitures represent 7% of General Fund revenues.

## **MISCELLANEOUS**

**Proposed FY 14 Revenue Amount:** \$ 595,587

**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 2012 Estimate to FY 2013 Proposed:** 22%

### **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 source in this group is interest income, which represents 72% of this category. Interest on investments is anticipated to increase slightly but is not anticipated to increase to levels seen in 2012. Recent financial reports have indicated proposed increases in interest rates in 2015.

Miscellaneous revenue sources represent 8% of General Fund revenues.

## **TRANSFERS IN**

**Proposed FY 14 Revenue Amount:** \$175,000

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

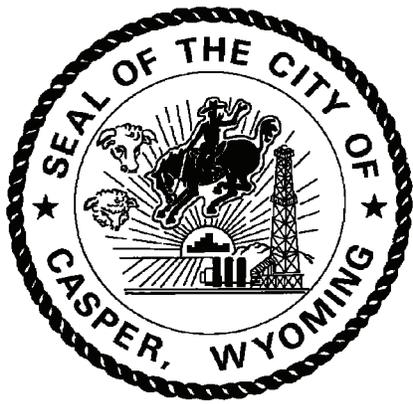
**% Change in Category from FY 2013 Estimate to FY 2014 Proposed:** 0%

### **Description of Revenue:**

The transfer in to the General Fund originates in the 1% #14 Fund. The \$175,000 provides funding for the Community Action Partnership. This is part of a four year allocation that began in FY 2012.

### **Analysis of Transfers In:**

Transfers in are not expected to increase significantly 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, and Community Services  
Planning  
Code Enforcement  
Police  
Fire-EMS  
Engineering  
Streets  
Traffic  
Cemetery  
Parks  
Fort Caspar Museum  
Transfers Out

# City Council

## City Council Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
City Council Members	9	9	9	9
<b>Total</b>	9	9	9	9
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

## City Council Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 81,170	\$ 97,300	\$ 97,300	\$ 99,616	2%
Contractual Services	115,101	119,193	95,356	141,129	48%
Materials & Supplies	2,789	2,000	2,000	2,200	10%
Other	315,689	635,197	455,500	1,179,934	159%
Capital	5,503	25,000	25,000	40,000	60%
<b>Total Expenditures</b>	\$ 520,252	\$ 878,690	\$ 675,156	\$ 1,462,879	117%

## City Council Highlights

Highlights for FY 2014: This budget includes funding for the FY14 COLA and FY 13 Employee Compensation & Classification Study, which will be allocated to specific cost centers upon adoption of the budget. Funding for the Downtown Façade Program, Casper Mountain Fire District Pumper, Quarterly Community Newsletter, WAM Convention, REV3, Spay and Neuter Event, Platte River Revival 2013 and CNFR has been included in this budget. The Technologies budget includes funding for updates in the Council Chambers. As has been done historically, no amount has been included for the Council Goals item. Council determines this amount during budget review.

# City Council

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	74,850	90,000	90,000	91,000	1%
<b>Total Salaries &amp; Wages</b>	<b>\$ 74,850</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>\$ 91,000</b>	<b>1%</b>
<b>Benefits</b>					
FICA/Medicare Tax	5,646	6,300	6,300	6,963	11%
Workers' Compensation	674	1,000	1,000	1,653	65%
<b>Total Benefits</b>	<b>\$ 6,320</b>	<b>\$ 7,300</b>	<b>\$ 7,300</b>	<b>\$ 8,616</b>	<b>18%</b>
<b>Total Personnel</b>	<b>\$ 81,170</b>	<b>\$ 97,300</b>	<b>\$ 97,300</b>	<b>\$ 99,616</b>	<b>2%</b>
<b>Contractual Services</b>					
Elections	-	5,000	-	15,000	100%
Survey Services	11,168	-	-	13,000	100%
Insurance & Bonds	2,089	2,193	2,193	2,629	20%
Telecommunications	1,356	1,500	1,500	2,000	33%
Postage/Shipping	692	500	400	500	25%
Advertising	29,230	35,000	30,000	35,000	17%
Printing/Reproduction	6,320	8,000	7,000	8,000	14%
Travel & Training	15,686	15,000	3,000	10,000	233%
Other Contractual	1,600	5,000	4,000	5,000	25%
Association Dues	46,960	47,000	47,263	50,000	6%
<b>Total Contractual Services</b>	<b>\$ 115,101</b>	<b>\$ 119,193</b>	<b>\$ 95,356</b>	<b>\$ 141,129</b>	<b>48%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 959	\$ 1,000	\$ 1,200	\$ 1,200	0%
Books, Periodicals, Maps	630	500	300	500	67%
Awards	1,200	500	500	500	0%
<b>Total Materials &amp; Supplies</b>	<b>\$ 2,789</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,200</b>	<b>10%</b>
<b>Other Expenses</b>					
Programs & Projects	\$ 21,145	\$ 25,000	\$ 20,000	\$ 25,000	25%
FY14 COLA	-	-	-	849,018	100%
FY13 Comp & Classification Study	-	-	-	53,916	100%
Council Goals	244,044	519,697	350,000	-	-100%
Downtown Façade Program	-	40,000	40,000	10,000	-75%
National Development Council	10,000	10,000	5,000	10,000	100%
Casper Mountain Fire Dist Pumper	-	-	-	140,000	100%
Quarterly Community Newsletter	-	-	-	9,000	100%
WAM Convention	-	-	-	10,000	100%
REV3	-	-	-	5,000	100%
Spay and Neuter Event	-	-	-	10,000	100%
Platte River Revival 2013	-	-	-	15,000	100%
CNFR	40,500	40,500	40,500	43,000	6%
<b>Total Other Expenses</b>	<b>\$ 315,689</b>	<b>\$ 635,197</b>	<b>\$ 455,500</b>	<b>\$ 1,179,934</b>	<b>159%</b>
<b>Capital - New</b>					
Technologies	\$ 5,503	\$ 25,000	\$ 25,000	\$ 40,000	60%
<b>Total Capital - New</b>	<b>\$ 5,503</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 40,000</b>	<b>60%</b>
<b>Total Expenses</b>	<b>\$ 520,252</b>	<b>\$ 878,690</b>	<b>\$ 675,156</b>	<b>\$ 1,462,879</b>	<b>117%</b>

# City Manager

## City Manager Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Administrative Analyst	1	1	1	1
Administrative Secretary	1	1	1	1
Assistant City Manager	1	1	1	1
City Manager	1	1	1	1
Executive Assistant	1	1	1	1
Special Projects Coordinator	-	-	1	1
<b>Total</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>6</b>

<b>Part Time Employees (Budget)</b>	\$ -	\$ 17,179	\$ 8,000	\$ 8,000
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## City Manager Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 631,074	\$ 697,752	\$ 697,604	\$ 747,488	7%
Contractual Services	44,476	41,846	41,346	42,696	3%
Materials & Supplies	2,925	3,000	2,500	3,000	20%
Other	44,233	55,000	30,000	60,000	100%
Capital	11,630	11,500	10,500	11,500	10%
<b>Total Expenditures</b>	<b>\$ 734,338</b>	<b>\$ 809,098</b>	<b>\$ 781,950</b>	<b>\$ 864,684</b>	<b>11%</b>

## City Manager Highlights

Highlights for FY 2014: Total Expenditures are projected to increase 11% in FY 2014, this is mainly due to increases in Personnel Costs and Contractual Services.

# City Manager

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 440,514	\$ 507,986	\$ 506,878	\$ 539,095	6%
Part Time	17,179	8,000	8,000	8,000	0%
Overtime	4,640	4,000	10,000	5,000	-50%
<b>Total Salaries &amp; Wages</b>	<b>\$ 462,333</b>	<b>\$ 519,986</b>	<b>\$ 524,878</b>	<b>\$ 552,095</b>	<b>5%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 3,692	\$ 4,000	\$ 5,174	\$ 5,500	6%
Other Allowances	808	1,020	1,020	1,020	0%
<b>Total Other Pay</b>	<b>\$ 4,500</b>	<b>\$ 5,020</b>	<b>\$ 6,194</b>	<b>\$ 6,520</b>	<b>5%</b>
<b>Benefits</b>					
Health Insurance	\$ 52,837	\$ 44,763	\$ 44,763	\$ 53,413	19%
Other Insurance Benefits	3,387	3,574	3,574	3,357	-6%
FICA/Medicare Tax	32,820	40,162	35,000	45,872	31%
Retirement Contributions	28,998	35,772	34,720	35,918	3%
Workers' Compensation	9,926	7,471	7,471	9,309	25%
Deferred Compensation	36,273	41,004	41,004	41,004	0%
<b>Total Benefits</b>	<b>\$ 164,241</b>	<b>\$ 172,746</b>	<b>\$ 166,532</b>	<b>\$ 188,873</b>	<b>13%</b>
<b>Total Personnel</b>	<b>\$ 631,074</b>	<b>\$ 697,752</b>	<b>\$ 697,604</b>	<b>\$ 747,488</b>	<b>7%</b>
<b>Contractual Services</b>					
Medical Testing Services	\$ -	\$ 600	\$ 600	\$ 600	0%
Insurance & Bonds	8,731	10,372	10,372	11,222	8%
Telecommunications	1,221	1,500	1,300	1,500	15%
Postage/Shipping	633	500	200	500	150%
Printing/Reproduction	2,282	3,000	3,000	3,000	0%
Travel & Training	25,442	15,000	15,000	15,000	0%
Interdepartmental Services	3,166	5,374	5,374	5,374	0%
Other Contractual	2,645	5,000	5,000	5,000	0%
Association Dues	356	500	500	500	0%
<b>Total Contractual Services</b>	<b>\$ 44,476</b>	<b>\$ 41,846</b>	<b>\$ 41,346</b>	<b>\$ 42,696</b>	<b>3%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 1,615	\$ 1,500	\$ 1,500	\$ 1,500	0%
Books, Periodicals, Maps	1,310	1,500	1,000	1,500	50%
<b>Total Materials &amp; Supplies</b>	<b>\$ 2,925</b>	<b>\$ 3,000</b>	<b>\$ 2,500</b>	<b>\$ 3,000</b>	<b>20%</b>
<b>Other Expenses</b>					
Programs & Projects	\$ 4,866	\$ 5,000	\$ 5,000	\$ 10,000	100%
Operating Contingency	39,367	50,000	25,000	50,000	100%
<b>Total Other Expenses</b>	<b>\$ 44,233</b>	<b>\$ 55,000</b>	<b>\$ 30,000</b>	<b>\$ 60,000</b>	<b>100%</b>
<b>Capital - Replacement</b>					
Light Equipment	\$ 2,707	\$ 1,500	\$ 500	\$ 1,500	200%
Technologies	8,923	10,000	10,000	10,000	0%
<b>Total Capital - Replacement</b>	<b>\$ 11,630</b>	<b>\$ 11,500</b>	<b>\$ 10,500</b>	<b>\$ 11,500</b>	<b>10%</b>
<b>Total Expenses</b>	<b>\$ 734,338</b>	<b>\$ 809,098</b>	<b>\$ 781,950</b>	<b>\$ 864,684</b>	<b>11%</b>

# City Attorney

## City Attorney Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Assistant City Attorney I	1	1	2	1
Assistant City Attorney II	1	1	1	2
City Attorney	1	1	1	1
Deputy City Attorney	1	1	1	1
Legal Secretary	-	-	1	1
Administrative Secretary	1	1	-	-
Paralegal	1	1	1	1
<b>Total</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>7</b>
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

## City Attorney Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 622,627	\$ 735,492	\$ 678,653	\$ 741,544	9%
Contractual Services	47,267	80,766	66,780	86,453	29%
Materials & Supplies	20,059	20,930	17,200	20,930	22%
Other	3,557	297	297	-	-100%
Capital	3,454	2,050	3,550	2,050	-42%
<b>Total Expenditures</b>	<b>\$ 696,964</b>	<b>\$ 839,535</b>	<b>\$ 766,480</b>	<b>\$ 850,977</b>	<b>11%</b>

## City Attorney Highlights

Highlights for FY 2014: There are no significant changes to this cost center for FY 2014. An additional City Attorney I was added in FY 2013 to assist with the newly formed Alcohol Court.

# City Attorney

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 466,291	\$ 549,819	\$ 499,064	\$ 553,001	11%
<b>Total Salaries &amp; Wages</b>	<b>\$ 466,291</b>	<b>\$ 549,819</b>	<b>\$ 499,064</b>	<b>\$ 553,001</b>	<b>11%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 1,178	\$ 1,800	\$ 1,208	\$ 2,000	66%
Other Allowances	5,400	5,400	5,400	5,400	0%
<b>Total Other Pay</b>	<b>\$ 6,578</b>	<b>\$ 7,200</b>	<b>\$ 6,608</b>	<b>\$ 7,400</b>	<b>12%</b>
<b>Benefits</b>					
Health Insurance	\$ 59,857	\$ 76,900	\$ 76,900	\$ 76,908	0%
Other Insurance Benefits	3,487	3,862	3,673	3,889	6%
FICA/Medicare Tax	33,960	42,610	39,865	42,871	8%
Retirement Contributions	41,721	48,025	45,467	48,786	7%
Workers' Compensation	10,733	7,076	7,076	8,689	23%
<b>Total Benefits</b>	<b>\$ 149,758</b>	<b>\$ 178,473</b>	<b>\$ 172,981</b>	<b>\$ 181,143</b>	<b>5%</b>
<b>Total Personnel</b>	<b>\$ 622,627</b>	<b>\$ 735,492</b>	<b>\$ 678,653</b>	<b>\$ 741,544</b>	<b>9%</b>
<b>Contractual Services</b>					
Outside Legal	\$ 26,472	\$ 40,000	\$ 31,000	\$ 40,000	29%
Medical Testing Services	-	300	300	300	0%
Insurance & Bonds	8,143	9,706	9,706	12,553	29%
Telecommunications	1,365	2,000	1,836	2,000	9%
Postage/Shipping	308	1,000	500	1,000	100%
Printing/Reproduction	2,330	1,500	1,168	1,500	28%
Travel & Training	6,443	20,000	16,000	22,500	41%
Other Contractual	30	4,110	4,110	2,490	-39%
Association Dues	2,176	2,150	2,160	4,110	90%
<b>Total Contractual Services</b>	<b>\$ 47,267</b>	<b>\$ 80,766</b>	<b>\$ 66,780</b>	<b>\$ 86,453</b>	<b>29%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 3,327	\$ 3,430	\$ 3,000	\$ 3,430	14%
Books, Periodicals, Maps	16,732	17,500	14,200	17,500	23%
<b>Total Materials &amp; Supplies</b>	<b>\$ 20,059</b>	<b>\$ 20,930</b>	<b>\$ 17,200</b>	<b>\$ 20,930</b>	<b>22%</b>
<b>Other Expenses</b>					
Principal Payments	\$ 3,427	\$ 297	\$ 297	\$ -	-100%
Interest Expense	130	-	-	-	0%
<b>Total Other Expenses</b>	<b>\$ 3,557</b>	<b>\$ 297</b>	<b>\$ 297</b>	<b>\$ -</b>	<b>-100%</b>
<b>Capital</b>					
<b>Capital - Replacement</b>					
Technologies	\$ 3,454	\$ 2,050	\$ 3,550	\$ 2,050	-42%
<b>Total Capital - Replacement</b>	<b>\$ 3,454</b>	<b>\$ 2,050</b>	<b>\$ 3,550</b>	<b>\$ 2,050</b>	<b>-42%</b>
<b>Total Expenses</b>	<b>\$ 696,964</b>	<b>\$ 839,535</b>	<b>\$ 766,480</b>	<b>\$ 850,977</b>	<b>11%</b>

# Municipal Court

## Municipal Court Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Court Bailiff	2	2	2	2
Court Clerk II	2	2	2	2
Customer Service Representative	2	2	2	2
Municipal Court Manager	1	1	1	1
Assistant Court Manager	-	-	1	1
Court Coordinator	-	-	1	1
<b>Total</b>	<b>7</b>	<b>7</b>	<b>9</b>	<b>9</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 103,928</b>	<b>\$ 101,941</b>	<b>\$ 158,038</b>	<b>\$ 173,195</b>

## Municipal Court Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 490,958	\$ 734,185	\$ 708,868	\$ 750,332	6%
Contractual Services	92,822	118,261	121,784	110,119	-10%
Materials & Supplies	12,079	6,500	7,447	6,500	-13%
Other	355	100	(1,859)	100	105%
Capital	11,346	21,650	40,650	4,500	-89%
<b>Total Expenditures</b>	<b>\$ 607,560</b>	<b>\$ 880,696</b>	<b>\$ 876,890</b>	<b>\$ 871,551</b>	<b>-1%</b>

## Municipal Court Highlights

Highlights for FY 2014: The proposed expenditures for FY 2014 are budgeted at a slight decrease of 1%. This budget includes the addition of a part-time Secretary II to handle increase in activity from from the growth in citations issued by Police.

# Municipal Court

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 274,113	\$ 387,542	\$ 382,810	\$ 414,110	8%
Part Time	101,941	158,038	136,977	173,195	26%
Overtime	7,685	1,500	2,000	1,500	-25%
<b>Total Salaries &amp; Wages</b>	<b>\$ 383,739</b>	<b>\$ 547,080</b>	<b>\$ 521,787</b>	<b>\$ 588,805</b>	<b>13%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 1,489	\$ 1,500	\$ 1,382	\$ 1,500	9%
Other Allowances	-	-	5,390	4,080	-24%
<b>Total Other Pay</b>	<b>\$ 1,489</b>	<b>\$ 1,500</b>	<b>\$ 6,772</b>	<b>\$ 5,580</b>	<b>-18%</b>
<b>Benefits</b>					
Health Insurance	\$ 48,425	\$ 99,659	\$ 99,659	\$ 69,694	-30%
Other Insurance Benefits	2,356	3,547	3,012	3,565	18%
FICA/Medicare Tax	27,906	41,965	40,435	45,475	12%
Retirement Contributions	19,853	30,946	27,497	29,699	8%
Unemployment Compensation	408	-	218	-	-100%
Workers' Compensation	6,782	9,488	9,488	7,514	-21%
<b>Total Benefits</b>	<b>\$ 105,730</b>	<b>\$ 185,605</b>	<b>\$ 180,309</b>	<b>\$ 155,947</b>	<b>-14%</b>
<b>Total Personnel</b>	<b>\$ 490,958</b>	<b>\$ 734,185</b>	<b>\$ 708,868</b>	<b>\$ 750,332</b>	<b>6%</b>
<b>Contractual Services</b>					
Legal Services	\$ 13,643	\$ 6,000	\$ 3,000	\$ 12,500	317%
Other Professional Services	3,272	5,000	1,509	1,750	16%
Jury Expenses	1,499	2,100	2,100	2,100	0%
Building Rent	23,524	33,200	33,200	33,200	0%
Insurance & Bonds	7,611	8,711	8,711	10,519	21%
Telecommunications	2,451	2,700	2,563	2,700	5%
Postage/Shipping	2,290	3,000	2,123	2,500	18%
Printing/Reproduction	1,360	1,900	1,157	1,900	64%
Travel & Training	9,416	10,900	22,750	22,750	0%
Association Dues	200	200	200	200	0%
Other Contractual	27,556	44,550	44,471	20,000	-55%
<b>Total Contractual Services</b>	<b>\$ 92,822</b>	<b>\$ 118,261</b>	<b>\$ 121,784</b>	<b>\$ 110,119</b>	<b>-10%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 6,740	\$ 4,000	\$ 6,244	\$ 4,000	-36%
Uniforms	3,254	300	208	300	44%
Books, Periodicals, Maps	2,085	2,200	995	2,200	121%
<b>Total Materials &amp; Supplies</b>	<b>\$ 12,079</b>	<b>\$ 6,500</b>	<b>\$ 7,447</b>	<b>\$ 6,500</b>	<b>-13%</b>
<b>Other Expenses</b>					
Programs & Projects	\$ 355	\$ 100	\$ (1,859)	\$ 100	105%
<b>Total Other Expenses</b>	<b>\$ 355</b>	<b>\$ 100</b>	<b>\$ (1,859)</b>	<b>\$ 100</b>	<b>105%</b>
<b>Capital - Replacement</b>					
Buildings	\$ -	\$ 16,650	\$ 16,650	\$ -	-100%
Light Equipment	\$ 8,694	\$ 2,000	\$ 12,000	\$ 2,500	-79%
Technologies	2,652	3,000	12,000	2,000	-83%
<b>Total Capital - Replacement</b>	<b>\$ 11,346</b>	<b>\$ 21,650</b>	<b>\$ 40,650</b>	<b>\$ 4,500</b>	<b>-89%</b>
<b>Total Expenses</b>	<b>\$ 607,560</b>	<b>\$ 880,696</b>	<b>\$ 876,890</b>	<b>\$ 871,551</b>	<b>-1%</b>

# Finance

## Finance Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Accountant	1	-	-	1
Accounting Clerk II	1	-	-	-
Accounting Technician	1	1	1	1
Admin Services Representative	5	5	5	4
Admin Services Specialist	3	3	3	3
Administrative Analyst	1	1	1	1
Administrative Services Director	1	1	1	1
Assistant Finance Manager	-	-	-	1
Business Services Supervisor	1	1	1	-
Customer Services Supervisor	1	1	1	1
Finance Division Manager	1	1	1	1
Finance Technician	4	4	4	4
Records Management Specialist	1	1	1	1
HR Info & Systems Tech	-	1	1	1
<b>Total</b>	21	20	20	20
<b>Part Time Employees (Budget)</b>	\$ -	\$ 37,454	\$ 32,950	\$ 49,285

## Finance Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 1,373,605	\$ 1,527,257	\$ 1,527,207	\$ 1,555,669	2%
Contractual Services	502,492	524,607	519,107	511,072	-2%
Materials & Supplies	12,010	11,000	11,000	11,000	0%
Other	74	100	100	100	0%
Capital	15,571	11,300	11,300	10,500	-7%
<b>Total Expenditures</b>	\$ 1,903,752	\$ 2,074,264	\$ 2,068,714	\$ 2,088,341	1%

## Finance Highlights

Highlights for FY 2014: Expenditures for the Finance cost center are projected to increase slightly by 1%. This budget includes allocating a portion of the Accounting & Auditing budget to re-fill the Accountant position. Audit preparation was outsourced the past two years however, this approach did not meet expectations.

# Finance

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 950,799	\$ 1,095,097	\$ 1,095,097	\$ 1,086,799	-1%
Part Time	37,454	32,950	32,900	49,285	50%
Overtime	97	100	100	100	0%
<b>Total Salaries &amp; Wages</b>	<b>\$ 988,350</b>	<b>\$ 1,128,147</b>	<b>\$ 1,128,097</b>	<b>\$ 1,136,184</b>	<b>1%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 5,462	\$ 7,887	\$ 7,887	\$ 7,887	0%
Accrued Leave Payoff	8,655	-	-	-	0%
Other Allowances	9,450	9,720	9,720	9,720	0%
<b>Total Other Pay</b>	<b>\$ 23,567</b>	<b>\$ 17,607</b>	<b>\$ 17,607</b>	<b>\$ 17,607</b>	<b>0%</b>
<b>Benefits</b>					
Health Insurance	\$ 179,124	\$ 189,920	\$ 189,920	\$ 210,330	11%
Other Insurance Benefits	8,903	8,911	8,911	8,897	0%
FICA/Medicare Tax	77,070	87,642	87,642	88,269	1%
Retirement Contributions	80,822	85,834	85,834	85,914	0%
Unemployment Compensation	2,580	-	-	-	0%
Workers' Compensation	13,189	9,196	9,196	8,468	-8%
<b>Total Benefits</b>	<b>\$ 361,688</b>	<b>\$ 381,503</b>	<b>\$ 381,503</b>	<b>\$ 401,878</b>	<b>5%</b>
<b>Total Personnel</b>	<b>\$ 1,373,605</b>	<b>\$ 1,527,257</b>	<b>\$ 1,527,207</b>	<b>\$ 1,555,669</b>	<b>2%</b>
<b>Contractual Services</b>					
Investment Fees	\$ -	\$ 10,800	\$ 10,800	\$ 10,800	0%
Accounting & Auditing	169,609	190,000	190,000	151,000	-21%
Medical Testing Services	-	300	300	300	0%
Security Services	6,000	6,000	600	-	-100%
Office Machine Repairs	260	100	-	100	100%
Maintenance Agreements	59,608	60,500	60,500	60,500	0%
Insurance & Bonds	20,512	23,457	23,457	28,572	22%
Telecommunications	-	4,100	4,100	4,100	0%
Postage/Shipping	12,608	11,600	11,600	11,600	0%
Printing/Reproduction	6,307	6,000	6,000	6,000	0%
Advertising	3,031	2,000	2,000	2,000	0%
Travel & Training	23,482	20,750	20,750	18,100	-13%
Association Dues	8,724	9,000	9,000	9,500	6%
Other Contractual	192,351	180,000	180,000	208,500	16%
<b>Total Contractual Services</b>	<b>\$ 502,492</b>	<b>\$ 524,607</b>	<b>\$ 519,107</b>	<b>\$ 511,072</b>	<b>-2%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 10,623	\$ 9,700	\$ 9,700	\$ 9,700	0%
Uniforms	866	500	500	500	0%
Books, Periodicals, Maps	521	800	800	800	0%
<b>Total Materials &amp; Supplies</b>	<b>\$ 12,010</b>	<b>\$ 11,000</b>	<b>\$ 11,000</b>	<b>\$ 11,000</b>	<b>0%</b>
<b>Other Expenses</b>					
Programs & Projects	\$ 74	\$ 100	\$ 100	\$ 100	0%
<b>Total Other Expenses</b>	<b>\$ 74</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>0%</b>
<b>Capital</b>					
Light Equipment	\$ 2,991	\$ 1,500	\$ 1,500	\$ 1,500	0%
Technologies	12,580	9,800	9,800	9,000	-8%
<b>Total Capital</b>	<b>\$ 15,571</b>	<b>\$ 11,300</b>	<b>\$ 11,300</b>	<b>\$ 10,500</b>	<b>-7%</b>
<b>Total Expenses</b>	<b>\$ 1,903,752</b>	<b>\$ 2,074,264</b>	<b>\$ 2,068,714</b>	<b>\$ 2,088,341</b>	<b>1%</b>

# Health, Social, and Community Services

## Health, Social & Community Services Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenditures</b>					
Other	\$ 1,095,601	\$ 1,129,292	\$ 1,122,365	\$ 1,194,979	6%
<b>Total Expenditures</b>	\$ 1,095,601	\$ 1,129,292	\$ 1,122,365	\$ 1,194,979	6%

## Health, Social & Community Services Groups Recommended for funding

### Municipal Band

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

### Community Action Partnership

The Community Action Partnership (CAP) was created by the City of Casper and Natrona County to allocate funds for human service needs. CAP receives funding from the City, County, State and Federal governments. In FY 2013, CAP is currently budgeted to receive \$291,166 in City funding, of which \$214,867 is for agency allocations and \$76,299 is for administration.

FY 2014 agency allocations are funded from the City of Casper General Fund (\$39,867) and the City Optional One % Sales Tax #14 (\$175,000). Community Action Partnership is also requesting funding from Natrona County in the amount of General Fund (\$116,166) and the Natrona County Optional One % Sales Tax (\$175,000). FY 2014 agency allocations will be made in July 2013.

The following organizations are funded by the Community Action Partnership:

	FY 2011 Allocation	FY 2012 Allocation	FY 2013 Allocation	FY 2014 Allocation
The ARC of Natrona County	\$ 9,852	\$ 9,103	\$ 9,103	N/A
Big Brothers Big Sisters	-	-	5,000	N/A
Casper Family Connections	-	-	5,000	N/A
CASA	8,852	11,691	12,000	N/A
Casper Day Care- Child Development	10,860	13,597	13,597	N/A
Central Wyoming Counseling Center	8,852	-	-	N/A
Central Wyoming Rescue Mission	9,000	9,239	8,000	N/A
Community Action Emergency Funding	-	23,135	23,135	N/A
The Good Steward	-	9,050	-	N/A
Healthcare for the Homeless Clinic	24,852	30,000	23,000	N/A
Meals on Wheels	11,852	11,224	-	N/A
Mercer House	18,352	25,130	25,130	N/A
Central Wyoming Senior Services	29,852	26,779	29,730	N/A
Self Help Center	31,852	33,014	40,000	N/A
Life Steps Transitional Housing	32,200	122,050	110,094	N/A
Wyoming Senior Citizens, Inc.	9,852	8,815	9,200	N/A
Youth Crisis Center	14,852	13,934	15,000	N/A
Children's Advocacy Project, Inc.	18,931	11,323	19,697	N/A
<b>TOTAL</b>	\$ 240,011	\$ 358,084	\$ 347,686	

The Community Action Partnership of Natrona County will hold agency meetings for City and County human services funding in July 2013 to determine the FY 2014 recommended allocations.

# Health, Social & Community Services

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenses</b>					
<b>Other Expenses</b>					
Municipal Band (Pass-through)	\$ 106,024	\$ 117,188	\$ 110,261	\$ 109,375	-1%
Human Services - General	39,867	39,867	39,867	39,867	0%
Human Services - 1% Sales Tax Funded	175,000	175,000	175,000	175,000	0%
Human Services - Admin	76,299	76,299	76,299	76,299	0%
Health Department	525,000	525,000	525,000	600,000	14%
Casper Mtn Fire District	7,500	7,500	7,500	7,500	0%
Chamber of Commerce	29,063	48,438	48,438	48,438	0%
The Science Zone	13,500	13,500	13,500	25,000	85%
Youth Empowerment Council	17,000	19,000	19,000	21,000	11%
United Way Kickoff Event	2,500	2,500	2,500	2,500	0%
Youth Crisis Center	58,873	60,000	60,000	60,000	0%
Child Advocacy Project	30,000	30,000	30,000	30,000	0%
Combat Challenge Team- Fire	14,975	15,000	15,000	-	-100%
<b>Total Other Expenses</b>	<b>\$ 1,095,601</b>	<b>\$ 1,129,292</b>	<b>\$ 1,122,365</b>	<b>\$ 1,194,979</b>	<b>6%</b>
<b>Total Expenses</b>	<b>\$ 1,095,601</b>	<b>\$ 1,129,292</b>	<b>\$ 1,122,365</b>	<b>\$ 1,194,979</b>	<b>6%</b>

# Human Resources

## Human Resources Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Benefit Technician	1	1	1	1
HR Information & Systems Tech	1	-	-	-
Human Resources Analyst	1	1	-	-
Human Resources Director	1	1	1	1
Human Resources Supervisor	-	-	1	1
Human Resources Technician	-	-	1	1
Administrative Secretary	1	1	1	1
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

## Human Resources Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 394,023	\$ 387,441	\$ 388,913	\$ 438,139	13%
Contractual Services	47,184	53,126	47,721	78,888	65%
Materials & Supplies	2,946	4,500	3,400	4,500	32%
Other	17,737	30,000	33,500	23,500	-30%
Capital	3,286	3,500	4,200	6,300	50%
<b>Total Expenditures</b>	<b>\$ 465,176</b>	<b>\$ 478,567</b>	<b>\$ 477,734</b>	<b>\$ 551,327</b>	<b>15%</b>

## Human Resources Highlights

Highlights for FY 2014: Expenditures for this cost center are projected to increase 15% for FY 2014. The main contributors to this increase include the centralization of the background check process and reclassing two positions, Administrative Secretary to Accounting Tech and Human Resource Analyst to Human Resource Supervisor, as part of the Compensation and Classification Study.

# Human Resources

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 282,140	\$ 297,963	\$ 298,635	\$ 323,967	8%
Overtime	-	50	-	50	100%
<b>Total Salaries &amp; Wages</b>	<b>\$ 282,140</b>	<b>\$ 298,013</b>	<b>\$ 298,635</b>	<b>\$ 324,017</b>	<b>8%</b>
<b>Other Pay</b>					
Accrued Leave	\$ 659	\$ -	\$ -	\$ -	0%
Disability Leave Buy-Back	-	3,000	3,850	4,500	17%
Other Allowances	5,400	5,880	5,880	5,880	0%
<b>Total Other Pay</b>	<b>\$ 6,059</b>	<b>\$ 8,880</b>	<b>\$ 9,730</b>	<b>\$ 10,380</b>	<b>7%</b>
<b>Benefits</b>					
Health Insurance	\$ 48,262	\$ 21,271	\$ 21,271	\$ 38,894	83%
Other Insurance Benefits	2,495	2,525	2,525	2,674	6%
FICA/Medicare Tax	21,079	23,477	23,477	25,582	9%
Retirement Contributions	26,927	28,377	28,377	31,248	10%
Workers' Compensation	7,061	4,898	4,898	5,344	9%
<b>Total Benefits</b>	<b>\$ 105,824</b>	<b>\$ 80,548</b>	<b>\$ 80,548</b>	<b>\$ 103,742</b>	<b>29%</b>
<b>Total Personnel</b>	<b>\$ 394,023</b>	<b>\$ 387,441</b>	<b>\$ 388,913</b>	<b>\$ 438,139</b>	<b>13%</b>
<b>Contractual Services</b>					
Medical Testing Services	\$ 13,782	\$ 13,500	\$ 11,000	\$ 13,500	23%
Employee Family Assistance	2,037	2,000	2,015	2,000	-1%
Insurance & Bonds	7,703	6,226	6,226	8,783	41%
Telecommunications	1,021	1,000	1,000	1,000	0%
Postage/Shipping	1,909	2,500	2,500	2,500	0%
Printing/Reproduction	1,004	1,500	1,000	1,500	50%
Travel & Training	7,004	15,000	10,000	15,000	50%
Association Dues	464	400	400	550	38%
Other Contractual	12,260	11,000	13,580	34,055	151%
<b>Total Contractual Services</b>	<b>\$ 47,184</b>	<b>\$ 53,126</b>	<b>\$ 47,721</b>	<b>\$ 78,888</b>	<b>65%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 2,770	\$ 3,000	\$ 3,000	\$ 3,000	0%
Books, Periodicals, Maps	176	1,500	400	1,500	275%
<b>Total Materials &amp; Supplies</b>	<b>\$ 2,946</b>	<b>\$ 4,500</b>	<b>\$ 3,400</b>	<b>\$ 4,500</b>	<b>32%</b>
<b>Other Expenses</b>					
Programs & Projects	\$ 17,737	\$ 30,000	\$ 33,500	\$ 23,500	-30%
<b>Total Other Expenses</b>	<b>\$ 17,737</b>	<b>\$ 30,000</b>	<b>\$ 33,500</b>	<b>\$ 23,500</b>	<b>-30%</b>
<b>Capital - New</b>					
Light Equipment	\$ 1,801	\$ 1,000	\$ 1,700	\$ 1,000	-41%
Technologies	1,485	2,500	2,500	5,300	112%
<b>Total Capital - New</b>	<b>\$ 3,286</b>	<b>\$ 3,500</b>	<b>\$ 4,200</b>	<b>\$ 6,300</b>	<b>50%</b>
<b>Total Expenses</b>	<b>\$ 465,176</b>	<b>\$ 478,567</b>	<b>\$ 477,734</b>	<b>\$ 551,327</b>	<b>15%</b>

# Planning

## Planning Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Administrative Secretary	1	1	1	1
Associate Planner	1	1	1	1
Community Development Director	1	1	1	1
Planning Technician	1	1	1	1 **
Special Projects Coordinator	-	-	-	1
Urban Development Specialist	1	1	1	1
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>6</b>

\*\*Special Projects Coordinator transferred to Planning from Parks

<b>Part Time Employees (Budget)</b>	\$ -	\$ 2,339	\$ 8,000	\$ 8,000
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## Planning Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 386,615	\$ 502,307	\$ 481,570	\$ 574,014	19%
Contractual Services	60,729	71,029	79,059	93,053	18%
Materials & Supplies	3,628	3,700	4,800	3,600	-25%
Other	8,271	3,961	3,961	4,275	8%
Capital	3,645	6,250	6,250	7,100	14%
<b>Total Expenditures</b>	<b>\$ 462,888</b>	<b>\$ 587,247</b>	<b>\$ 575,640</b>	<b>\$ 682,042</b>	<b>18%</b>

## Planning Highlights

Highlights for FY 2014: Changes in the cost center include the addition of the Special Projects Coordinator moved from Parks and an increase in Contractual Services resulting from Insurance & Bonds costs as well as an increase for Lifesteps that was previously in a separate fund.

# Planning

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 264,023	\$ 349,075	\$ 333,891	\$ 405,254	21%
Part Time	2,339	8,000	8,000	8,000	0%
Overtime	-	-	-	50	100%
<b>Total Salaries &amp; Wages</b>	<b>\$ 266,362</b>	<b>\$ 357,075</b>	<b>\$ 341,891</b>	<b>\$ 413,304</b>	<b>21%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 2,575	\$ 2,600	\$ 1,213	\$ 4,100	238%
Accrued Leave	4,125	-	-	-	0%
Other Allowances	5,848	11,080	9,080	9,120	0%
<b>Total Other Pay</b>	<b>\$ 12,548</b>	<b>\$ 13,680</b>	<b>\$ 10,293</b>	<b>\$ 13,220</b>	<b>28%</b>
<b>Benefits</b>					
Health Insurance	\$ 57,695	\$ 62,933	\$ 62,933	\$ 68,813	9%
Other Insurance Benefits	2,198	2,775	2,775	3,242	17%
FICA/Medicare Tax	20,064	28,387	27,277	32,536	19%
Retirement Contributions	21,253	31,685	30,629	35,924	17%
Workers' Compensation	6,495	5,772	5,772	6,975	21%
<b>Total Benefits</b>	<b>\$ 107,705</b>	<b>\$ 131,552</b>	<b>\$ 129,386</b>	<b>\$ 147,490</b>	<b>14%</b>
<b>Total Personnel</b>	<b>\$ 386,615</b>	<b>\$ 502,307</b>	<b>\$ 481,570</b>	<b>\$ 574,014</b>	<b>19%</b>
<b>Contractual Services</b>					
Medical Testing Services	\$ -	\$ 300	\$ -	\$ -	0%
Other Professional Services	4,470	12,000	11,000	12,000	9%
Insurance & Bonds	8,370	17,240	17,240	22,585	31%
Telecommunications	1,183	1,100	2,260	2,260	0%
Postage/Shipping	3,005	3,800	1,900	3,000	58%
Advertising	11,484	3,000	11,000	13,000	18%
Printing/Reproduction	8,899	5,500	3,500	5,300	51%
Travel & Training	14,887	10,965	10,965	12,000	9%
Interdepartmental Services	6,044	6,044	6,044	11,408	89%
Other Contractual	-	7,500	12,000	7,500	-38%
Association Dues	2,387	3,580	3,150	4,000	27%
<b>Total Contractual Services</b>	<b>\$ 60,729</b>	<b>\$ 71,029</b>	<b>\$ 79,059</b>	<b>\$ 93,053</b>	<b>18%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 2,824	\$ 3,000	\$ 4,500	\$ 3,000	-33%
Books, Periodicals, Maps	804	700	300	600	100%
<b>Total Materials &amp; Supplies</b>	<b>\$ 3,628</b>	<b>\$ 3,700</b>	<b>\$ 4,800</b>	<b>\$ 3,600</b>	<b>-25%</b>
<b>Other Expenses</b>					
Principal Payments	\$ 2,581	\$ 3,961	\$ 3,961	\$ 4,000	1%
Interest Payments	58	-	-	275	100%
Programs & Projects	5,632	-	-	-	0%
<b>Total Other Expenses</b>	<b>\$ 8,271</b>	<b>\$ 3,961</b>	<b>\$ 3,961</b>	<b>\$ 4,275</b>	<b>8%</b>
<b>Capital</b>					
<b>Capital - New</b>					
Technologies	\$ 2,757	\$ 5,250	\$ 5,250	\$ 3,500	-33%
<b>Total Capital - New</b>	<b>\$ 2,757</b>	<b>\$ 5,250</b>	<b>\$ 5,250</b>	<b>\$ 3,500</b>	<b>-33%</b>
<b>Capital - Replacement</b>					
Light Equipment	\$ 888	\$ 1,000	\$ 1,000	\$ 3,600	260%
<b>Total Capital - Replacement</b>	<b>\$ 888</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 3,600</b>	<b>260%</b>
<b>Total Expenses</b>	<b>\$ 462,888</b>	<b>\$ 587,247</b>	<b>\$ 575,640</b>	<b>\$ 682,042</b>	<b>18%</b>

# Code Enforcement

## Code Enforcement Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Accounting Technician	1	1	1	1
Building Code Enforcement Manager	1	1	1	1
Building Inspector II	6	6	6	6
Code Enforcement Inspector	2	2	2	3 **
Code Enforcement Supervisor	1	1	1	1
Secretary II	1	1	1	1
<b>Total</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>13</b>

\*\*Code Enforcement Inspector transferred to Code Enforcement from CDBG

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

## Code Enforcement Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 925,210	\$ 973,075	\$ 973,075	\$ 1,001,328	3%
Contractual Services	108,048	205,051	159,137	176,131	11%
Materials & Supplies	6,223	7,000	8,300	6,000	-28%
Other	521	1,000	1,000	1,000	0%
Capital	4,531	5,000	4,500	5,000	11%
<b>Total Expenditures</b>	<b>\$ 1,044,533</b>	<b>\$ 1,191,126</b>	<b>\$ 1,146,012</b>	<b>\$ 1,189,459</b>	<b>4%</b>

## Code Enforcement Highlights

Highlights for FY 2014: This budget includes the addition of a Code Enforcement Inspector transfers from the CDBG Fund as a result of a decrease in funding. Overall, there is no significant change in this cost center.

# Code Enforcement

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 678,529	\$ 715,879	\$ 715,879	\$ 761,217	6%
Overtime	-	530	530	100	-81%
<b>Total Salaries &amp; Wages</b>	<b>\$ 678,529</b>	<b>\$ 716,409</b>	<b>\$ 716,409</b>	<b>\$ 761,317</b>	<b>6%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 7,638	\$ 8,100	\$ 8,100	\$ 7,500	-7%
Accrued Leave Payoff	10,156	8,900	8,900	-	-100%
Other Allowances	5,370	10,440	10,440	6,480	-38%
<b>Total Other Pay</b>	<b>\$ 23,164</b>	<b>\$ 27,440</b>	<b>\$ 27,440</b>	<b>\$ 13,980</b>	<b>-49%</b>
<b>Benefits</b>					
Health Insurance	\$ 101,262	\$ 106,703	\$ 106,703	\$ 93,188	-13%
Other Insurance Benefits	5,257	5,586	5,586	6,092	9%
FICA/Medicare Tax	51,221	54,987	54,987	59,310	8%
Retirement Contributions	48,312	50,024	50,024	54,740	9%
Workers' Compensation	17,465	11,926	11,926	12,701	6%
<b>Total Benefits</b>	<b>\$ 223,517</b>	<b>\$ 229,226</b>	<b>\$ 229,226</b>	<b>\$ 226,031</b>	<b>-1%</b>
<b>Total Personnel</b>	<b>\$ 925,210</b>	<b>\$ 973,075</b>	<b>\$ 973,075</b>	<b>\$ 1,001,328</b>	<b>3%</b>
<b>Contractual Services</b>					
Nuisance Abatement	\$ 23,421	\$ 109,714	\$ 72,000	\$ 76,000	6%
Equipment Repairs	338	2,000	1,000	2,000	100%
Insurance & Bonds	15,354	20,928	20,928	24,967	19%
Telecommunications	2,939	3,500	3,500	3,500	0%
Postage/Shipping	4,129	6,000	6,000	6,000	0%
Printing/Reproduction	4,827	4,500	4,500	4,500	0%
Travel & Training	9,742	12,000	5,000	12,000	140%
Interdepartmental Services	46,344	45,209	45,209	46,164	2%
Association Dues	954	1,200	1,000	1,000	0%
<b>Total Contractual Services</b>	<b>\$ 108,048</b>	<b>\$ 205,051</b>	<b>\$ 159,137</b>	<b>\$ 176,131</b>	<b>11%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 4,901	\$ 5,000	\$ 6,500	\$ 5,000	-23%
Books, Periodicals, Maps	1,322	2,000	1,800	1,000	-44%
<b>Total Materials &amp; Supplies</b>	<b>\$ 6,223</b>	<b>\$ 7,000</b>	<b>\$ 8,300</b>	<b>\$ 6,000</b>	<b>-28%</b>
<b>Other Expenses</b>					
Programs & Projects	\$ 521	\$ 1,000	\$ 1,000	\$ 1,000	0%
<b>Total Other Expenses</b>	<b>\$ 521</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>0%</b>
<b>Capital - Replacement</b>					
Technologies	\$ 4,531	\$ 5,000	\$ 4,500	\$ 5,000	11%
<b>Total Capital - Replacement</b>	<b>\$ 4,531</b>	<b>\$ 5,000</b>	<b>\$ 4,500</b>	<b>\$ 5,000</b>	<b>11%</b>
<b>Total Expenses</b>	<b>\$ 1,044,533</b>	<b>\$ 1,191,126</b>	<b>\$ 1,146,012</b>	<b>\$ 1,189,459</b>	<b>4%</b>



# Police

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 5,821,067	\$ 6,529,193	\$ 6,515,952	\$ 6,558,397	1%
Part Time	33,340	57,691	46,450	57,691	24%
Overtime	174,336	215,000	215,000	215,000	0%
Holiday Pay	113,703	112,750	113,000	112,750	0%
<b>Total Salaries &amp; Wages</b>	<b>\$ 6,142,446</b>	<b>\$ 6,914,634</b>	<b>\$ 6,890,402</b>	<b>\$ 6,943,838</b>	<b>1%</b>
<b>Other Pay</b>					
Court Pay	\$ 5,746	\$ 15,000	\$ 7,250	\$ 15,000	107%
Contract Wages	40,860	60,000	42,000	30,500	-27%
Disability Leave Buy-Back	58,203	60,000	60,543	61,000	1%
Accrued Leave Payoff	43,181	-	21,014	-	-100%
Other Allowances	17,820	17,800	27,680	30,000	8%
<b>Total Other Pay</b>	<b>\$ 165,810</b>	<b>\$ 152,800</b>	<b>\$ 158,487</b>	<b>\$ 136,500</b>	<b>-14%</b>
<b>Benefits</b>					
Health Insurance	\$ 962,958	\$ 994,299	\$ 994,299	\$ 977,552	-2%
Other Insurance Benefits	44,964	56,833	52,250	57,812	11%
FICA/Medicare Tax	122,515	150,596	148,250	149,789	1%
Retirement Contributions	543,719	593,461	580,000	604,926	4%
Unemployment Compensation	5,362	1,500	-	1,500	100%
Workers' Compensation	170,036	113,010	113,010	137,751	22%
Clothing Allowance	5,360	6,500	6,500	7,000	8%
<b>Total Benefits</b>	<b>\$ 1,854,914</b>	<b>\$ 1,916,199</b>	<b>\$ 1,894,309</b>	<b>\$ 1,936,330</b>	<b>2%</b>
<b>Total Personnel</b>	<b>\$ 8,163,170</b>	<b>\$ 8,983,633</b>	<b>\$ 8,943,198</b>	<b>\$ 9,016,668</b>	<b>1%</b>
<b>Contractual Services</b>					
Medical Testing Services	\$ 20,677	\$ 10,000	\$ 11,200	\$ 10,000	-11%
Investigation Services	15,141	15,000	15,500	15,000	-3%
Recruitment Services	36,130	20,000	25,800	20,000	-22%
Prisoner Care - Adult	1,570,083	1,000,000	1,450,000	1,500,000	3%
Prisoner Care - Juvenile	90,000	90,000	90,000	90,000	0%
Energy- Electricity	1,350	3,000	2,800	3,100	11%
Building Rent	115,291	120,000	105,000	100,000	-5%
Insurance & Bonds	174,017	204,381	206,000	245,795	19%
Telecommunications	18,976	25,500	17,200	60,000	249%
Radio	13,437	15,000	22,000	15,000	-32%
Postage/Shipping	15,802	15,000	23,250	25,000	8%
Printing/Reproduction	15,933	7,000	7,800	7,000	-10%
Travel & Training	108,752	95,109	95,000	95,109	0%
Interdepartmental Services	488,458	519,389	519,389	524,251	1%
Admin/Mgmt Fees	-	-	-	14,061	100%
Other Contractual	93,702	100,000	98,000	100,000	2%
<b>Total Contractual Services</b>	<b>\$ 2,777,749</b>	<b>\$ 2,239,379</b>	<b>\$ 2,688,939</b>	<b>\$ 2,824,316</b>	<b>5%</b>

# Police

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 30,299	\$ 30,000	\$ 30,000	\$ 30,000	0%
Operating Supplies	27,767	28,000	30,000	28,000	-7%
Other Materials & Supplies	56,309	45,900	43,000	45,900	7%
Uniforms	99,578	65,000	78,000	65,000	-17%
Evidence Supplies	9,447	8,000	10,500	8,000	-24%
<b>Total Materials &amp; Supplies</b>	<b>\$ 223,400</b>	<b>\$ 176,900</b>	<b>\$ 191,500</b>	<b>\$ 176,900</b>	<b>-8%</b>
<b>Capital - Replacement</b>					
Light Equipment	\$ 12,020	\$ 10,000	\$ 9,800	\$ 5,000	-49%
Technologies	37,270	25,000	25,000	30,000	20%
<b>Total Capital - Replacement</b>	<b>\$ 49,290</b>	<b>\$ 35,000</b>	<b>\$ 34,800</b>	<b>\$ 35,000</b>	<b>1%</b>
<b>Total Expenses</b>	<b>\$ 11,213,609</b>	<b>\$ 11,434,912</b>	<b>\$ 11,858,437</b>	<b>\$ 12,052,884</b>	<b>2%</b>

# Fire-EMS

Fire Staffing Summary				
	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
<b>Sworn</b>				
Fire Chief	1	1	1	1
Fire Division Chief	3	3	3	3
Fire Shift Commander	3	3	-	-
Battalion Chief	-	-	3	3
Fire Captain	15	15	15	15
Fire Engineer	21	21	21	21
Fire Prevention Officer II	1	1	1	-
Fire Prevention Officer I	2	3	5	6
Firefighter	27	27	27	21
Firefighter Trainee	-	-	-	6
Total Sworn	73	74	76	76
<b>Non-Sworn</b>				
Administrative Secretary	1	1	1	1
GIS Analyst/Records Specialist	-	-	1	1
Secretary II	1	1	-	-
Total Non-Sworn	2	2	2	2
<b>Total</b>	75	76	78	78
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

Fire Budget Summary					
	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 6,950,954	\$ 7,402,760	\$ 7,365,760	\$ 7,472,997	1%
Contractual Services	647,680	594,732	610,982	664,305	9%
Materials & Supplies	160,938	173,610	188,400	198,400	5%
Other	2,639	-	-	-	0%
Capital	29,659	40,000	45,000	40,000	-11%
<b>Total Expenditures</b>	\$ 7,791,870	\$ 8,211,102	\$ 8,210,142	\$ 8,375,702	2%

## Fire-EMS Highlights

Highlights for FY 2014: This cost center is projecting a 2% increase in expenditures for FY 2014. An increase of 22% (from FY2013 budget) is included in overtime, this increase is requested in order to support the Paramedic initiative. Contractual Services is projected to increase 9% as a result of higher Electricity costs, increases in Property & Liability Insurance, Telecommunications and Travel & Training. An increase in the travel & training budget was included to support the Paramedic training initiative as well as Public Information Officer activity.

# Fire-EMS

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 4,577,893	\$ 5,093,349	\$ 4,901,349	\$ 5,114,814	4%
Overtime	394,670	275,000	430,000	335,000	-22%
Overtime - Scheduled	313,375	346,669	346,669	343,631	-1%
Holiday Pay	91,703	121,598	121,598	120,533	-1%
<b>Total Salaries &amp; Wages</b>	<b>\$ 5,377,641</b>	<b>\$ 5,836,616</b>	<b>\$ 5,799,616</b>	<b>\$ 5,913,978</b>	<b>2%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 5,076	\$ 6,774	\$ 6,774	\$ 6,774	0%
Accrued Leave Payoff	26,083	-	-	-	0%
Other Allowances	10,945	9,600	9,600	9,600	0%
<b>Total Other Pay</b>	<b>\$ 42,104</b>	<b>\$ 16,374</b>	<b>\$ 16,374</b>	<b>\$ 16,374</b>	<b>0%</b>
<b>Benefits</b>					
Health Insurance	\$ 645,008	\$ 644,235	\$ 644,235	\$ 639,305	-1%
Other Insurance Benefits	11,047	11,058	11,058	11,836	7%
FICA/Medicare Tax	73,647	83,428	83,428	85,498	2%
Retirement Contributions	608,248	685,101	685,101	670,528	-2%
Retirement Health Contributions	34,511	36,000	36,000	36,000	0%
Unemployment Compensation	2,628	-	-	-	0%
Workers' Compensation	150,937	89,948	89,948	99,478	11%
Deferred Compensation	5,183	-	-	-	0%
<b>Total Benefits</b>	<b>\$ 1,531,209</b>	<b>\$ 1,549,770</b>	<b>\$ 1,549,770</b>	<b>\$ 1,542,645</b>	<b>0%</b>
<b>Total Personnel</b>	<b>\$ 6,950,954</b>	<b>\$ 7,402,760</b>	<b>\$ 7,365,760</b>	<b>\$ 7,472,997</b>	<b>1%</b>
<b>Contractual Services</b>					
Medical Testing Services	\$ 37,888	\$ 39,500	\$ 39,500	\$ 39,500	0%
Water	7,232	10,500	8,000	10,500	31%
Energy - Electricity	20,877	19,000	24,700	23,700	-4%
Energy - Natural Gas	15,630	10,000	11,800	10,000	-15%
Equipment Repairs	28,527	40,800	40,800	40,800	0%
Maintenance Agreements	10,295	22,000	22,000	22,000	0%
Insurance & Bonds	102,537	128,054	128,054	165,162	29%
Telecommunications	30,299	22,050	30,000	30,000	0%
Postage/Shipping	1,211	1,800	1,100	1,100	0%
Advertising	-	500	2,000	1,000	-50%
Printing/Reproduction	2,668	2,500	5,000	2,500	-50%
Travel & Training	69,440	52,610	52,610	72,610	38%
Interdepartmental Services	317,892	243,418	243,418	243,433	0%
Association Dues	3,184	2,000	2,000	2,000	0%
<b>Total Contractual Services</b>	<b>\$ 647,680</b>	<b>\$ 594,732</b>	<b>\$ 610,982</b>	<b>\$ 664,305</b>	<b>9%</b>

# Fire-EMS

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 4,281	\$ 4,500	\$ 4,500	\$ 4,500	0%
Operating Supplies	65,683	82,500	94,900	104,900	11%
Uniforms	59,872	57,610	62,000	62,000	0%
Custodial Supplies	11,063	11,000	9,000	9,000	0%
Training Supplies	20,039	18,000	18,000	18,000	0%
<b>Total Materials &amp; Supplies</b>	<b>\$ 160,938</b>	<b>\$ 173,610</b>	<b>\$ 188,400</b>	<b>\$ 198,400</b>	<b>5%</b>
<b>Other Expenses</b>					
Principal Payments/Debt Service	\$ 2,581	\$ -	\$ -	\$ -	0%
Interest Payments/Debt Service	58	-	-	-	0%
<b>Total Other Expenses</b>	<b>\$ 2,639</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Capital - New</b>					
Light Equipment	\$ 8,253	\$ 20,000	\$ 20,000	\$ 20,000	0%
Technologies	21,406	20,000	25,000	20,000	-20%
<b>Total Capital - New</b>	<b>\$ 29,659</b>	<b>\$ 40,000</b>	<b>\$ 45,000</b>	<b>\$ 40,000</b>	<b>-11%</b>
<b>Total Expenses</b>	<b>\$ 7,791,870</b>	<b>\$ 8,211,102</b>	<b>\$ 8,210,142</b>	<b>\$ 8,375,702</b>	<b>2%</b>

# Engineering

## Engineering Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Administrative Analyst	1	1	1	1
Administrative Secretary	1	1	1	1
Associate Engineer	3	3	3	3
City Engineer	1	1	1	1
City Surveyor	1	1	1	1
Engineering Technician II	2	2	2	2
Public Services Director	1	1	1	1
Secretary II	1	1	1	1
Senior Engineering Technician	2	2	2	2
Infrastructure Inspector	-	-	1	1
<b>Total</b>	<b>13</b>	<b>13</b>	<b>14</b>	<b>14</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 1,080</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Engineering Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 1,104,415	\$ 1,239,789	\$ 1,058,244	\$ 1,235,960	17%
Contractual Services	53,560	58,254	58,254	69,436	19%
Materials & Supplies	10,115	10,950	10,950	11,450	5%
Capital	6,663	21,000	21,000	26,400	26%
<b>Total Expenditures</b>	<b>\$ 1,174,753</b>	<b>\$ 1,329,993</b>	<b>\$ 1,148,448</b>	<b>\$ 1,343,246</b>	<b>17%</b>

## Engineering Highlights

Highlights for FY 2014: Expenditures are projected to increase 17% in FY 2014. Property & Liability Insurance increased 53%. This budget includes capital purchases which include a robotics station, locating equipment, and computers.

# Engineering

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 834,640	\$ 929,199	\$ 750,000	\$ 926,467	24%
Overtime	703	1,200	1,200	1,200	0%
<b>Total Salaries &amp; Wages</b>	<b>\$ 835,343</b>	<b>\$ 930,399</b>	<b>\$ 751,200</b>	<b>\$ 927,667</b>	<b>23%</b>
<b>Other Pay</b>					
Standby Time	\$ -	\$ 1,300	\$ 1,300	\$ 1,300	0%
Disability Leave Buy-Back	4,129	6,000	3,654	4,000	9%
Accrued Leave Payoff	431	-	-	-	0%
Other Allowances	5,580	5,200	5,200	5,200	0%
<b>Total Other Pay</b>	<b>\$ 10,140</b>	<b>\$ 12,500</b>	<b>\$ 10,154</b>	<b>\$ 10,500</b>	<b>3%</b>
<b>Benefits</b>					
Health Insurance	\$ 102,119	\$ 128,969	\$ 128,969	\$ 136,548	6%
Other Insurance Benefits	6,676	7,076	7,076	6,809	-4%
FICA/Medicare Tax	61,415	72,138	72,138	71,965	0%
Retirement Contributions	67,156	74,428	74,428	66,570	-11%
Workers' Compensation	21,512	14,129	14,129	15,751	11%
Clothing Allowance	54	150	150	150	0%
<b>Total Benefits</b>	<b>\$ 258,932</b>	<b>\$ 296,890</b>	<b>\$ 296,890</b>	<b>\$ 297,793</b>	<b>0%</b>
<b>Total Personnel</b>	<b>\$ 1,104,415</b>	<b>\$ 1,239,789</b>	<b>\$ 1,058,244</b>	<b>\$ 1,235,960</b>	<b>17%</b>
<b>Contractual Services</b>					
Engineering Services	\$ 3,670	\$ 3,000	\$ 3,000	\$ 3,000	0%
Insurance & Bonds	18,623	16,966	16,966	25,941	53%
Telecommunications	2,850	2,600	2,600	2,600	0%
Postage/Shipping	2,070	2,000	2,000	2,000	0%
Printing/Reproduction	727	1,000	1,000	1,000	0%
Travel & Training	6,877	8,000	8,000	10,000	25%
Interdepartmental Services	14,153	13,888	13,888	13,895	0%
Other Contractual	3,154	6,000	6,000	6,000	0%
Association Dues	1,436	4,800	4,800	5,000	4%
<b>Total Contractual Services</b>	<b>\$ 53,560</b>	<b>\$ 58,254</b>	<b>\$ 58,254</b>	<b>\$ 69,436</b>	<b>19%</b>
<b>Materials &amp; Supplies</b>					
Other Materials & Supplies	\$ 9,765	\$ 10,000	\$ 10,000	\$ 10,000	0%
Books, Periodicals, Maps	350	450	450	450	0%
Safety Equipment/Supplies	-	500	500	1,000	100%
<b>Total Materials &amp; Supplies</b>	<b>\$ 10,115</b>	<b>\$ 10,950</b>	<b>\$ 10,950</b>	<b>\$ 11,450</b>	<b>5%</b>
<b>Capital - New</b>					
Technologies	\$ 6,663	\$ 21,000	\$ 21,000	\$ 26,400	26%
<b>Total Capital - New</b>	<b>\$ 6,663</b>	<b>\$ 21,000</b>	<b>\$ 21,000</b>	<b>\$ 26,400</b>	<b>26%</b>
<b>Total Expenses</b>	<b>\$ 1,174,753</b>	<b>\$ 1,329,993</b>	<b>\$ 1,148,448</b>	<b>\$ 1,343,246</b>	<b>17%</b>

# Streets

## Streets Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
<b>Streets Program</b>				
Street Superintendent	1	1	1	1
Street Supervisor	2	2	2	3
Secretary II	-	-	-	1 **
Equipment Operator I	11	11	11	12
Equipment Operator II	14	14	13	12
<b>Total</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>29</b>

\*\*Secretary II moved from Garage to Streets

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

## Streets Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 2,150,614	\$ 2,239,157	\$ 2,183,202	\$ 2,374,348	9%
Contractual Services	691,012	761,498	754,148	776,408	3%
Materials & Supplies	961,323	995,346	979,396	1,094,950	12%
Other	42,634	87,017	59,300	69,300	17%
Capital	9,101	9,000	7,800	11,000	41%
<b>Total Expenditures</b>	<b>\$ 3,854,684</b>	<b>\$ 4,092,018</b>	<b>\$ 3,983,846</b>	<b>\$ 4,326,006</b>	<b>9%</b>

## Streets Highlights

Highlights for FY 2014: This cost center is projected to increase 9% in FY 2014. A Secretary II position was transferred from the Garage Fund to this cost center, Overtime increased 67%, resulting in the increase in projected personnel expenditures.

# Streets

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 1,461,513	\$ 1,515,866	\$ 1,480,000	\$ 1,568,504	6%
Overtime	47,669	90,000	70,000	150,000	114%
<b>Total Salaries &amp; Wages</b>	<b>\$ 1,509,182</b>	<b>\$ 1,605,866</b>	<b>\$ 1,550,000</b>	<b>\$ 1,718,504</b>	<b>11%</b>
<b>Other Pay</b>					
Standby Time	\$ 5,097	\$ 5,000	\$ 6,200	\$ 5,000	-19%
Disability Leave Buy-Back	8,211	8,600	7,826	7,500	-4%
Accrued Leave Payoff	11,706	-	17,420	-	-100%
Other Allowances	960	1,440	1,152	1,920	67%
<b>Total Other Pay</b>	<b>\$ 25,974</b>	<b>\$ 15,040</b>	<b>\$ 32,598</b>	<b>\$ 14,420</b>	<b>-56%</b>
<b>Benefits</b>					
Health Insurance	\$ 316,610	\$ 334,838	\$ 334,838	\$ 345,735	3%
Other Insurance Benefits	12,066	13,656	12,564	13,480	7%
FICA/Medicare Tax	108,855	123,973	114,055	129,071	13%
Retirement Contributions	122,595	114,744	110,154	119,808	9%
Unemployment Compensation	11,846	-	-	-	0%
Workers' Compensation	42,642	28,415	28,415	30,705	8%
Clothing Allowance	844	2,625	578	2,625	354%
<b>Total Benefits</b>	<b>\$ 615,458</b>	<b>\$ 618,251</b>	<b>\$ 600,604</b>	<b>\$ 641,424</b>	<b>7%</b>
<b>Total Personnel</b>	<b>\$ 2,150,614</b>	<b>\$ 2,239,157</b>	<b>\$ 2,183,202</b>	<b>\$ 2,374,348</b>	<b>9%</b>
<b>Contractual Services</b>					
Equipment Rental	\$ -	\$ 2,000	\$ 1,000	\$ 1,000	0%
Insurance & Bonds	50,536	55,309	55,309	68,655	24%
Telecommunications	388	500	400	500	25%
Radio	220	2,000	1,000	2,000	100%
Printing/Reproduction	839	1,250	-	1,250	100%
Travel & Training	1,260	5,500	1,500	8,060	437%
Interdepartmental Services	633,643	686,739	686,739	686,743	0%
Balefill	1,507	700	700	700	0%
Other Contractual	2,619	7,500	7,500	7,500	0%
<b>Total Contractual Services</b>	<b>\$ 691,012</b>	<b>\$ 761,498</b>	<b>\$ 754,148</b>	<b>\$ 776,408</b>	<b>3%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 1,987	\$ 3,200	\$ 3,000	\$ 3,200	7%
Operating & Other Supplies	30,565	43,750	40,000	43,750	9%
Uniforms	8,502	8,500	8,500	8,500	0%
Safety Equipment/Supplies	3,435	3,500	3,500	3,500	0%
Storm Sewer Supplies	6,475	6,000	6,000	6,000	0%
Small Tools & Supplies	6,925	8,000	8,000	8,000	0%
Base Course	25,427	42,000	30,000	42,000	40%
Hot Mix	299,999	300,000	300,000	340,000	13%
Concrete	39,917	40,000	40,000	40,000	0%
Ice Control Supplies	538,091	540,396	540,396	600,000	11%
<b>Total Materials &amp; Supplies</b>	<b>\$ 961,323</b>	<b>\$ 995,346</b>	<b>\$ 979,396</b>	<b>\$ 1,094,950</b>	<b>12%</b>
<b>Other Expenses</b>					
Stormwater Operations	\$ 42,634	\$ 62,717	\$ 35,000	\$ 45,000	29%
Stormwater Education	-	24,300	24,300	24,300	0%
<b>Total Other Expenses</b>	<b>\$ 42,634</b>	<b>\$ 87,017</b>	<b>\$ 59,300</b>	<b>\$ 69,300</b>	<b>17%</b>
<b>Capital - Replacement</b>					
Technologies	\$ 9,101	\$ 9,000	\$ 7,800	\$ 11,000	41%
<b>Total Capital - Replacement</b>	<b>\$ 9,101</b>	<b>\$ 9,000</b>	<b>\$ 7,800</b>	<b>\$ 11,000</b>	<b>41%</b>
<b>Total Expenses</b>	<b>\$ 3,854,684</b>	<b>\$ 4,092,018</b>	<b>\$ 3,983,846</b>	<b>\$ 4,326,006</b>	<b>9%</b>

# Traffic

Traffic Staffing Summary				
	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Traffic Maintenance Supervisor	1	1	1	1
Traffic Technician II	4	4	4	4
Signal Electrical Tech II	1	1	1	1
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 27,114</b>	<b>\$ 22,809</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>

Traffic Budget Summary					
	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 416,359	\$ 466,588	\$ 427,631	\$ 452,425	6%
Contractual Services	692,237	680,718	664,718	711,652	7%
Materials & Supplies	165,646	188,725	185,225	206,800	12%
Capital	9,928	7,175	7,000	3,500	-50%
<b>Total Expenditures</b>	<b>\$ 1,284,170</b>	<b>\$ 1,343,206</b>	<b>\$ 1,284,574</b>	<b>\$ 1,374,377</b>	<b>7%</b>

## Traffic Highlights

Highlights for FY 2014: This cost center is projecting a 7% increase in FY 2014. Contractual Services is budgeted to increase 7% as a result of increases in Electricity, Property & Liability Insurance, and Other Contractual. Materials and Supplies is projected to increase 12% due to additional street striping and signs.

# Traffic

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 270,987	\$ 298,392	\$ 275,000	\$ 291,338	6%
Part Time	22,809	30,000	22,800	30,000	32%
Overtime	383	10,000	3,000	10,000	233%
<b>Total Salaries &amp; Wages</b>	<b>\$ 294,179</b>	<b>\$ 338,392</b>	<b>\$ 300,800</b>	<b>\$ 331,338</b>	<b>10%</b>
<b>Other Pay</b>					
Standby Time	\$ -	\$ 7,500	\$ 7,500	\$ 7,500	0%
Disability Leave Buy-Back	1,036	2,000	660	800	21%
Accrued Leave Payoff	9,001	-	-	-	0%
Other Allowances	480	480	480	480	0%
<b>Total Other Pay</b>	<b>\$ 10,517</b>	<b>\$ 9,980</b>	<b>\$ 8,640</b>	<b>\$ 8,780</b>	<b>2%</b>
<b>Benefits</b>					
Health Insurance	\$ 58,553	\$ 60,162	\$ 60,162	\$ 54,294	-10%
Other Insurance Benefits	2,188	2,672	2,672	2,602	-3%
FICA/Medicare Tax	22,490	26,717	26,717	26,177	-2%
Retirement Contributions	19,585	22,633	22,633	22,131	-2%
Workers' Compensation	8,591	5,157	5,157	6,228	21%
Clothing Allowance	256	875	850	875	3%
<b>Total Benefits</b>	<b>\$ 111,663</b>	<b>\$ 118,216</b>	<b>\$ 118,191</b>	<b>\$ 112,307</b>	<b>-5%</b>
<b>Total Personnel</b>	<b>\$ 416,359</b>	<b>\$ 466,588</b>	<b>\$ 427,631</b>	<b>\$ 452,425</b>	<b>6%</b>
<b>Contractual Services</b>					
Water	\$ 182	\$ 250	\$ 220	\$ 250	14%
Energy - Electricity	613,300	550,000	525,000	565,400	8%
Equipment Repairs	6,087	10,000	9,950	10,000	1%
Insurance & Bonds	16,079	17,760	17,760	23,011	30%
Telecommunications	7,691	7,000	6,800	7,000	3%
Travel & Training	2,075	5,000	5,000	8,000	60%
Interdepartmental Services	33,821	37,988	37,988	37,991	0%
Other Contractual	13,002	52,720	62,000	60,000	-3%
<b>Total Contractual Services</b>	<b>\$ 692,237</b>	<b>\$ 680,718</b>	<b>\$ 664,718</b>	<b>\$ 711,652</b>	<b>7%</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	\$ 140,892	\$ 152,000	\$ 150,000	\$ 165,000	10%
Uniforms	158	1,725	1,725	1,800	4%
Traffic Signal Supplies	24,596	35,000	33,500	40,000	19%
<b>Total Materials &amp; Supplies</b>	<b>\$ 165,646</b>	<b>\$ 188,725</b>	<b>\$ 185,225</b>	<b>\$ 206,800</b>	<b>12%</b>
<b>Capital - Replacement</b>					
Technologies	\$ 9,928	\$ 7,175	\$ 7,000	\$ 3,500	-50%
<b>Total Capital - Replacement</b>	<b>\$ 9,928</b>	<b>\$ 7,175</b>	<b>\$ 7,000</b>	<b>\$ 3,500</b>	<b>-50%</b>
<b>Total Expenses</b>	<b>\$ 1,284,170</b>	<b>\$ 1,343,206</b>	<b>\$ 1,284,574</b>	<b>\$ 1,374,377</b>	<b>7%</b>

# Cemetery

## Cemetery Staffing Summary

	FY 2010	FY 2011	FY 2012	FY 2013
<b>Full Time Positions</b>				
Cemetery Supervisor	1	1	1	1
Equipment Operator I	2	2	2	2
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Part Time Employees (Budget)</b>	\$ 40,608	\$ 30,693	\$ 69,000	\$ 50,000

## Cemetery Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 265,513	\$ 326,214	\$ 278,914	\$ 285,679	2%
Contractual Services	120,311	109,951	138,501	138,910	0%
Materials & Supplies	12,343	18,000	18,000	22,000	22%
Capital	-	27,000	27,000	4,000	-85%
<b>Total Expenditures</b>	<b>\$ 398,167</b>	<b>\$ 481,165</b>	<b>\$ 462,415</b>	<b>\$ 450,589</b>	<b>-3%</b>

## Cemetery Highlights

Highlights for FY 2014: Overall, expenditures for this cost center are projected to decrease 3% due to a decrease in capital expenditures. The capital budget includes the purchase of a new lowering device.

# Cemetery

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 165,329	\$ 169,622	\$ 160,322	\$ 158,478	-1%
Part Time	30,693	69,000	40,000	50,000	25%
Overtime	478	8,000	6,000	6,000	0%
<b>Total Salaries &amp; Wages</b>	<b>\$ 196,500</b>	<b>\$ 246,622</b>	<b>\$ 206,322</b>	<b>\$ 214,478</b>	<b>4%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 413	\$ 1,500	\$ 1,500	\$ 1,500	0%
Other Allowances	480	480	480	480	0%
<b>Total Other Pay</b>	<b>\$ 893</b>	<b>\$ 1,980</b>	<b>\$ 1,980</b>	<b>\$ 1,980</b>	<b>0%</b>
<b>Benefits</b>					
Health Insurance	\$ 32,134	\$ 33,017	\$ 33,017	\$ 36,673	11%
Other Insurance Benefits	1,353	1,482	1,482	1,391	-6%
FICA/Medicare Tax	14,380	19,063	19,063	14,619	-23%
Retirement Contributions	11,794	12,754	12,754	11,961	-6%
Unemployment Compensation	3,034	7,000	-	500	100%
Workers' Compensation	5,225	3,696	3,696	3,477	-6%
Clothing Allowance	200	600	600	600	0%
<b>Total Benefits</b>	<b>\$ 68,120</b>	<b>\$ 77,612</b>	<b>\$ 70,612</b>	<b>\$ 69,221</b>	<b>-2%</b>
<b>Total Personnel</b>	<b>\$ 265,513</b>	<b>\$ 326,214</b>	<b>\$ 278,914</b>	<b>\$ 285,679</b>	<b>2%</b>
<b>Contractual Services</b>					
Water	\$ 80,094	\$ 62,000	\$ 90,000	\$ 90,000	0%
Energy - Electricity	1,407	1,200	1,200	1,600	33%
Energy - Natural Gas	2,098	4,200	4,200	4,200	0%
Insurance & Bonds	7,090	5,873	5,873	5,282	-10%
Telecommunications	528	-	550	550	0%
Training	170	400	400	1,000	150%
Interdepartmental Services	28,924	36,278	36,278	36,278	0%
<b>Total Contractual Services</b>	<b>\$ 120,311</b>	<b>\$ 109,951</b>	<b>\$ 138,501</b>	<b>\$ 138,910</b>	<b>0%</b>
<b>Materials &amp; Supplies</b>					
Other Materials & Supplies	\$ 12,343	\$ 18,000	\$ 18,000	\$ 22,000	22%
<b>Total Materials &amp; Supplies</b>	<b>\$ 12,343</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ 22,000</b>	<b>22%</b>
<b>Capital - New</b>					
Technologies	\$ -	\$ 27,000	\$ 27,000	\$ -	-100%
Light Equipment - Rep	\$ -	\$ -	\$ -	\$ 4,000	100%
<b>Total Capital - New</b>	<b>\$ -</b>	<b>\$ 27,000</b>	<b>\$ 27,000</b>	<b>\$ 4,000</b>	<b>-85%</b>
<b>Total Expenses</b>	<b>\$ 398,167</b>	<b>\$ 481,165</b>	<b>\$ 462,415</b>	<b>\$ 450,589</b>	<b>-3%</b>

# Fort Caspar Museum

## Fort Caspar Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Museum Manager	1	1	1	1
Museum Curator	2	2	2	2
Administrative Support Technician	1	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Part Time Employees (Budget)</b>	\$ 7,139	\$ 11,860	\$ 15,400	\$ 23,791

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 288,490	\$ 320,141	\$ 301,425	\$ 323,665	7%
Contractual Services	79,624	83,575	81,675	85,820	5%
Materials & Supplies	38,550	36,700	36,050	36,700	2%
Other	4,205	4,500	4,200	4,500	7%
Capital	9,498	14,250	13,500	22,500	67%
<b>Total Expenditures</b>	<b>\$ 420,367</b>	<b>\$ 459,166</b>	<b>\$ 436,850</b>	<b>\$ 473,185</b>	<b>8%</b>

## Fort Caspar Museum Highlights

Highlights for FY 2014: This cost center is projecting expenditures to increase 8% in FY 14, this is mainly due to an increase in Capital for computer replacements and a new point-of-sale system for the Gift Shop.

# Fort Caspar Museum

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 203,169	\$ 225,903	\$ 210,648	\$ 219,535	4%
Part Time	11,860	15,400	14,000	23,791	70%
Overtime	1,398	2,500	2,500	2,500	0%
<b>Total Salaries &amp; Wages</b>	<b>\$ 216,427</b>	<b>\$ 243,803</b>	<b>\$ 227,148</b>	<b>\$ 245,826</b>	<b>8%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 1,584	\$ 1,600	\$ 1,600	\$ 1,750	9%
Other Allowances	480	480	480	480	0%
<b>Total Other Pay</b>	<b>\$ 2,064</b>	<b>\$ 2,080</b>	<b>\$ 2,080</b>	<b>\$ 2,230</b>	<b>7%</b>
<b>Benefits</b>					
Health Insurance	\$ 32,134	\$ 33,017	\$ 32,500	\$ 34,361	6%
Other Insurance Benefits	1,783	1,839	1,700	1,825	7%
FICA/Medicare Tax	15,435	18,802	18,800	18,975	1%
Retirement Contributions	14,565	16,403	15,000	15,933	6%
Workers' Compensation	6,082	4,197	4,197	4,515	8%
<b>Total Benefits</b>	<b>\$ 69,999</b>	<b>\$ 74,258</b>	<b>\$ 72,197</b>	<b>\$ 75,609</b>	<b>5%</b>
<b>Total Personnel</b>	<b>\$ 288,490</b>	<b>\$ 320,141</b>	<b>\$ 301,425</b>	<b>\$ 323,665</b>	<b>7%</b>
<b>Contractual Services</b>					
Water	\$ 1,950	\$ 2,000	\$ 2,000	\$ 2,000	0%
Energy - Electricity	8,204	10,000	11,600	10,300	-11%
Energy - Natural Gas	3,224	6,000	3,500	6,000	71%
Maintenance Agreements	540	540	540	540	0%
Alarm	1,697	1,700	1,700	1,700	0%
Insurance & Bonds	4,338	4,895	4,895	6,815	39%
Telecommunications	2,446	2,000	2,000	2,000	0%
Postage/Shipping	455	500	500	500	0%
Advertising	1,575	1,600	1,600	1,600	0%
Printing/Reproduction	3,372	4,000	4,000	4,000	0%
Travel & Training	5,605	4,000	4,000	4,000	0%
Interdepartmental Services	20,072	18,360	18,360	18,365	0%
Admin/Mgmt Fees	16,454	16,980	16,980	17,000	0%
Other Contractual	9,692	11,000	10,000	11,000	10%
<b>Total Contractual Services</b>	<b>\$ 79,624</b>	<b>\$ 83,575</b>	<b>\$ 81,675</b>	<b>\$ 85,820</b>	<b>5%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 832	\$ 1,000	\$ 900	\$ 1,000	11%
Operating Supplies	2,024	2,500	2,200	2,500	14%
Uniforms	420	500	500	500	0%
Resale Supplies	33,033	30,000	30,000	30,000	0%
Caspar Collins Day Supplies	1,200	1,200	1,200	1,200	0%
Program Supplies	1,041	1,500	1,250	1,500	20%
<b>Total Materials &amp; Supplies</b>	<b>\$ 38,550</b>	<b>\$ 36,700</b>	<b>\$ 36,050</b>	<b>\$ 36,700</b>	<b>2%</b>

# Fort Caspar Museum

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Other Expenses</b>					
Programs & Projects	\$ 538	\$ 1,000	\$ 750	\$ 1,000	33%
Sales Tax	3,637	3,500	3,500	3,500	0%
Over/(Short)	30	-	(50)	-	100%
<b>Total Other Expenses</b>	<b>\$ 4,205</b>	<b>\$ 4,500</b>	<b>\$ 4,200</b>	<b>\$ 4,500</b>	<b>7%</b>
<b>Capital - Replacement</b>					
Improvements Other Than Bldgs.	\$ 5,000	\$ 7,500	\$ 7,500	\$ 7,500	0%
<b>Total Capital - Rplc</b>	<b>\$ 5,000</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>0%</b>
<b>Capital - New</b>					
Technologies	\$ 4,498	\$ 6,750	\$ 6,000	\$ 15,000	150%
<b>Total Capital - New</b>	<b>\$ 4,498</b>	<b>\$ 6,750</b>	<b>\$ 6,000</b>	<b>\$ 15,000</b>	<b>150%</b>
<b>Total Expenses</b>	<b>\$ 420,367</b>	<b>\$ 459,166</b>	<b>\$ 436,850</b>	<b>\$ 473,185</b>	<b>8%</b>

# Parks

Parks Staffing Summary				
	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Parks Manager	1	-	-	-
Parks Superintendent	-	1	1	1
Parks Crew Supervisor	3	2	2	2
Parks Crew Chief	-	2	2	3 *
Municipal Service Worker II	9	8	8	8
Grounds Maint Technician II	1	-	-	-
Grounds Technician	-	1	1	1
Equipment Operator II	1	1	1	1
CEC Grounds Technician	1	-	-	-
Secretary II	1	1	1	1
Construction Maint Worker I	1	1	1	1
Forester	-	-	-	-
Parks and Recreation Technician	1	2	2	2
Special Projects Coordinator	-	1	1	- **
<b>Total</b>	<b>19</b>	<b>20</b>	<b>20</b>	<b>20</b>

\*Parks Crew Chief moved from Buildings & Structures to Parks  
 \*\*Special Projects Coordinator moved to Planning

<b>Part Time Employees (Budget)</b>	\$ 76,358	\$ 81,928	\$ 118,000	\$ 100,000
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Parks Budget Summary					
	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenditures</b>					
Personnel	\$ 1,388,259	\$ 1,498,528	\$ 1,467,051	\$ 1,476,970	1%
Contractual Services	897,611	941,093	1,066,093	1,034,377	-3%
Materials & Supplies	128,027	135,000	135,000	155,500	15%
Capital	7,973	8,000	8,000	-	-100%
<b>Total Expenditures</b>	<b>\$ 2,421,870</b>	<b>\$ 2,582,621</b>	<b>\$ 2,676,144</b>	<b>\$ 2,666,847</b>	<b>0%</b>

## Parks Highlights

Highlights for FY 2014: Expenditures are projected to decrease less than 1%. Property & Liability Insurance is projected to increase for FY 2014 due to staff transfers. In addition, Landscaping Maintenance Supplies and Athletic Field Supplies increased due to the fertilizer program which was previously budgeted as capital.

# Parks

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 896,444	\$ 949,412	\$ 949,412	\$ 959,787	1%
Part Time	81,928	118,000	100,000	100,000	0%
Overtime	4,597	20,000	10,000	10,000	0%
<b>Total Salaries &amp; Wages</b>	<b>\$ 982,969</b>	<b>\$ 1,087,412</b>	<b>\$ 1,059,412</b>	<b>\$ 1,069,787</b>	<b>1%</b>
<b>Other Pay</b>					
Supplemental Pay					
Disability Leave Buy-Back	\$ 3,896	\$ 8,000	\$ 4,523	\$ 5,000	11%
Accrued Leave Payoff	7,165	-	-	-	0%
Other Allowances	1,800	1,920	1,920	5,520	188%
<b>Total Other Pay</b>	<b>\$ 12,861</b>	<b>\$ 9,920</b>	<b>\$ 6,443</b>	<b>\$ 10,520</b>	<b>63%</b>
<b>Benefits</b>					
Health Insurance	\$ 221,921	\$ 213,963	\$ 213,963	\$ 209,449	-2%
Other Insurance Benefits	7,544	8,246	8,246	8,163	-1%
FICA/Medicare Tax	71,274	84,672	84,672	83,095	-2%
Retirement Contributions	64,127	69,595	69,595	70,334	1%
Unemployment Compensation	-	1,000	1,000	1,000	0%
Workers' Compensation	26,764	18,195	18,195	19,097	5%
Clothing Allowance	799	5,525	5,525	5,525	0%
<b>Total Benefits</b>	<b>\$ 392,429</b>	<b>\$ 401,196</b>	<b>\$ 401,196</b>	<b>\$ 396,663</b>	<b>-1%</b>
<b>Total Personnel</b>	<b>\$ 1,388,259</b>	<b>\$ 1,498,528</b>	<b>\$ 1,467,051</b>	<b>\$ 1,476,970</b>	<b>1%</b>
<b>Contractual Services</b>					
Water	\$ 367,610	\$ 375,000	\$ 500,000	\$ 450,000	-10%
Energy - Electricity	83,090	90,000	90,000	92,600	3%
Energy - Natural Gas	1,801	3,500	3,500	3,500	0%
Equipment Rental	73,412	75,000	75,000	75,000	0%
Insurance & Bonds	29,186	37,878	37,878	53,562	41%
Telecommunications	6,321	7,000	7,000	7,000	0%
Radio	-	250	250	250	0%
Postage/Shipping	55	200	200	200	0%
Travel and Training	5,330	5,000	5,000	5,000	0%
Interdepartmental Services	319,598	325,265	325,265	325,265	0%
Balefill	9,541	14,000	14,000	14,000	0%
Other Contractual	1,667	8,000	8,000	8,000	0%
<b>Total Contractual Services</b>	<b>\$ 897,611</b>	<b>\$ 941,093</b>	<b>\$ 1,066,093</b>	<b>\$ 1,034,377</b>	<b>-3%</b>
<b>Materials &amp; Supplies</b>					
Other Materials & Supplies	\$ 60,324	\$ 68,000	\$ 68,000	\$ 63,500	-7%
Landscape Maintenance Supplies	18,195	18,000	18,000	30,000	67%
I-25 Cleanup	-	5,000	5,000	5,000	0%
Athletic Field Supplies	15,507	16,000	16,000	27,000	69%
Irrigation Supplies	34,001	28,000	28,000	30,000	7%
<b>Total Materials &amp; Supplies</b>	<b>\$ 128,027</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 155,500</b>	<b>15%</b>
<b>Capital - New</b>					
Technologies	\$ 450	\$ -	\$ -	\$ -	0%
<b>Total Capital - New</b>	<b>\$ 450</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Capital - Replacement</b>					
Technologies	\$ 7,523	\$ 8,000	\$ 8,000	\$ -	-100%
<b>Total Capital - New</b>	<b>\$ 7,523</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>-100%</b>
<b>Total Expenses</b>	<b>\$ 2,421,870</b>	<b>\$ 2,582,621</b>	<b>\$ 2,676,144</b>	<b>\$ 2,666,847</b>	<b>0%</b>

# Transfers Out

## Transfers Out Highlights for FY 2014

Included in transfers out is a transfer to the Perpetual Care Fund needed to supplement the interest earnings of the Operations Account. To simplify the transfer schedule, all operations funded by Perpetual Care interest earnings are now shown in that fund. If Perpetual Care interest earnings increase, a greater portion of the costs will be paid by Perpetual Care, reducing the General Fund Transfer. Overall operational funding from the General Fund to outside funds is up this year by 18%.

## General Fund Transfers Out Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenditures</b>					
Transfers Out	\$ 7,859,240	\$ 8,722,111	\$ 9,127,126	\$ 10,744,769	18%
<b>Total Expenditures</b>	<b>\$ 7,859,240</b>	<b>\$ 8,722,111</b>	<b>\$ 9,127,126</b>	<b>\$ 10,744,769</b>	<b>18%</b>

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Expenses</b>					
<b>Transfers Out</b>					
<b>Transfers For One-Time Expenses</b>					
Capital Projects	\$ 2,094,316	\$ 2,342,359	\$ 1,835,359	\$ 3,917,700	113%
Enterprise Funds	-	1,501,277	1,501,277	1,501,277	0%
Golf Course Reservoir Loan Pay-off	478,794	-	-	-	0%
Refuse - River Revival	100,000	-	-	-	0%
<b>Transfers for One-Time Expenses</b>	<b>\$ 2,673,110</b>	<b>\$ 3,843,636</b>	<b>\$ 3,336,636</b>	<b>\$ 5,418,977</b>	<b>62%</b>
<b>Transfers for Operations</b>					
<b>Ongoing</b>					
Hogadon	\$ 268,233	\$ 225,651	\$ 352,953	\$ 367,131	4%
Transit Services	349,604	346,762	346,762	444,175	28%
Metropolitan Planning Organization	28,927	163,148	77,503	109,356	41%
Information Technology & GIS	554,816	657,946	631,430	639,121	1%
Perpetual Care**	1,890,509	1,937,460	2,210,658	2,203,499	0%
Metro Animal Control	669,855	753,189	753,189	728,572	-3%
PSCC	772,516	735,237	735,237	833,938	13%
<b>Transfers for Operations - Ongoing</b>	<b>\$ 4,534,460</b>	<b>\$ 4,819,393</b>	<b>\$ 5,107,732</b>	<b>\$ 5,325,792</b>	<b>4%</b>
<b>One-Time</b>					
Community Development Block Grant	\$ -	\$ 31,000	\$ 31,000	\$ -	-100%
Central Garage	-	22,135	22,135	-	-100%
Property & Liability Fund	651,670	4,144	627,820	-	-100%
Health Insurance Fund	-	1,803	1,803	-	-100%
<b>Transfers for Operations - One-Time</b>	<b>\$ 651,670</b>	<b>\$ 59,082</b>	<b>\$ 682,758</b>	<b>\$ -</b>	<b>-100%</b>
<b>Total Transfers Out</b>	<b>\$ 7,859,240</b>	<b>\$ 8,722,111</b>	<b>\$ 9,127,126</b>	<b>\$ 10,744,769</b>	<b>18%</b>
<b>Total Expenses</b>	<b>\$ 7,859,240</b>	<b>\$ 8,722,111</b>	<b>\$ 9,127,126</b>	<b>\$ 10,744,769</b>	<b>18%</b>

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



# **Capital Funds**

Capital Projects

Capital Equipment

One Cent #13 Sales Tax

One Cent #14 Sales Tax

American Recovery & Reinvestment Act

# Capital Funds Summary

## Capital Funds Summary by Category

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Taxes	\$ 17,315,625	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	0%
Miscellaneous	1,460,074	1,385,355	876,906	2,386,077	172%
Transfer In	9,076,329	27,843,177	22,100,758	21,014,526	-5%
Grants	1,132,720	4,935,458	3,029,632	4,169,944	38%
<b>Total Revenues</b>	<b>\$ 28,984,748</b>	<b>\$ 49,163,990</b>	<b>\$ 41,007,296</b>	<b>\$ 42,570,547</b>	<b>4%</b>
<b>Expenditures</b>					
Contractual Services	\$ 1,570,141	\$ 627,050	\$ 631,155	\$ 805,995	28%
Personnel	82,318	101,789	101,789	-	-100%
Capital	11,049,202	37,716,485	29,358,098	29,920,802	2%
Other	-	-	-	-	0%
Transfers Out	9,733,696	31,465,014	26,233,532	19,115,604	-27%
<b>Total Expenditures</b>	<b>\$ 22,435,357</b>	<b>\$ 69,910,338</b>	<b>\$ 56,324,574</b>	<b>\$ 49,842,401</b>	<b>-12%</b>
<b>Net All Capital Funds</b>	<b>\$ 6,549,391</b>	<b>\$ (20,746,348)</b>	<b>\$ (15,317,278)</b>	<b>\$ (7,271,854)</b>	<b>53%</b>

## Capital Funds Summary by Fund

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Capital Projects Fund</b>					
Revenues	\$ 9,103,838	\$ 27,553,844	\$ 19,387,884	\$ 26,507,197	37%
Expenditures	8,884,050	29,517,206	23,881,398	26,269,802	10%
Net	219,788	(1,963,362)	(4,493,514)	237,395	105%
<b>Capital Equipment Fund</b>					
Revenues	1,716,010	6,408,925	6,390,925	1,002,000	-84%
Expenditures	1,648,414	8,144,120	5,419,376	3,662,500	-32%
Net	67,596	(1,735,195)	971,549	(2,660,500)	-374%
<b>One Cent #13 Sales Tax Fund</b>					
Revenues	43,445	37,200	27,258	30,850	13%
Expenditures	4,499,725	7,866,955	7,871,162	2,355,632	-70%
Net	(4,456,280)	(7,829,755)	(7,843,904)	(2,324,782)	70%
<b>One Cent #14 Sales Tax Fund</b>					
Revenues	17,337,511	15,021,200	15,030,456	15,030,500	0%
Expenditures	6,584,982	24,214,449	18,981,865	17,554,467	-8%
Net	10,752,529	(9,193,249)	(3,951,409)	(2,523,967)	36%
<b>Revenues- All Capital Funds</b>	<b>28,984,748</b>	<b>49,163,990</b>	<b>41,007,296</b>	<b>42,570,547</b>	<b>4%</b>
<b>Expenditures- All Capital Funds</b>	<b>22,435,357</b>	<b>69,910,338</b>	<b>56,324,574</b>	<b>49,842,401</b>	<b>-12%</b>
<b>Net All Capital Funds</b>	<b>\$ 6,549,391</b>	<b>\$ (20,746,348)</b>	<b>\$ (15,317,278)</b>	<b>\$ (7,271,854)</b>	<b>53%</b>

# 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.

<b>Capital Projects Budget Summary</b>						
	<b>FY 2012 ACTUAL</b>	<b>FY 2013 REVISED</b>	<b>FY 2013 ESTIMATE</b>	<b>FY 2014 PROPOSED</b>	<b>% ▲</b>	
<b>Revenues</b>						
Miscellaneous	\$ 1,278,733	\$ 1,295,955	\$ 806,192	\$ 2,313,727	187%	
Transfer In	7,396,295	21,465,252	15,712,693	20,023,526	27%	
Grants	428,810	4,792,637	2,868,999	4,169,944	45%	
<b>Total Revenues</b>	<b>\$ 9,103,838</b>	<b>\$ 27,553,844</b>	<b>\$ 19,387,884</b>	<b>\$ 26,507,197</b>	<b>37%</b>	
<b>Expenditures</b>						
Contractual Services	\$ 8,513	\$ 8,000	\$ 8,000	\$ 8,000	0%	
Other	-	-	-	-	0%	
Capital	8,795,503	29,509,206	23,873,398	26,261,802	10%	
Transfers Out	80,034	-	-	-	0%	
<b>Total Expenditures</b>	<b>\$ 8,884,050</b>	<b>\$ 29,517,206</b>	<b>\$ 23,881,398</b>	<b>\$ 26,269,802</b>	<b>10%</b>	
<b>Net Capital Projects Fund</b>	<b>\$ 219,788</b>	<b>\$ (1,963,362)</b>	<b>\$ (4,493,514)</b>	<b>\$ 237,395</b>	<b>105%</b>	
				Actual Reserves on June 30, 2012	\$ 10,621,971	
				Projected Reserves on June 30, 2013	\$ 6,128,457	
				Projected Reserves on June 30, 2014	\$ 6,365,852	

# FY13 Capital Projects

Project Name	Type	Category of Project	Funding Source	Funding Amount
<b>FY 2013 PROJECTS REBUDGETED FROM PREVIOUS BUDGET YEARS**</b>				
Energy Conservation Projects	Replacement	Buildings	1% #14	736,500
Roof Replacements & Repairs	Replacement	Buildings	1% #14	247,997
Miscellaneous Building Repairs	Replacement	Buildings	1% #14	100,000
Energy Audit Implement-Internal BAGS	Replacement	Buildings	One-Time	95,000
Long Energy Contract	Replacement	Buildings	One-Time	81,550
ADA Compliance- Ongoing	Replacement	Buildings	One-Time	10,000
LifeSteps Campus Improvements	Replacement	Buildings	One-Time	202,092
LifeSteps Campus Windows	Replacement	Buildings	One-Time	5,830
Leased Facilities Capital Improvements	Replacement	Buildings	One-Time	50,000
Online Permitting Portal	New	Gen. Admin	County Consensus	25,000
Dove Family Statue	New	Gen. Admin	Donation	117,000
Payroll Time & Attendance	New	Gen. Admin	One-Time	192,964
Leisure Services Facility Improvements	Replacement	Leisure	One-Time	200,000
Aquatic Center Upgrade	Replacement	Leisure	One-Time	41,000
Mike Sedar Pool Reconstruct 1%#14	Replacement	Leisure	1% #14	1,114,869
Irrigation System - Golf Course	Replacement	Leisure	1% #14	755,150
Refurbish Compressor - Ice Arena	Replacement	Leisure	1% #14	150,000
Hogadon Ski Patrol Hut	New	Leisure	1% #14	165,936
Mike Sedar Pool Reconstruction	Replacement	Leisure	KWHS Permit Fees	507,000
Raw Water Irrigation Project	New	Parks	1% #13	349,000
Gateway Statue Relocation	New	Parks	1% #13	67,848
Buckboard Park	New	Parks	1% #13	70,759
Park Improvements	Replacement	Parks	1% #14	831,810
Robertson Road Pathway Extension	New	Parks	1% #14	10,225
Platte River Parkway Project	New	Parks	1% #14	150,000
Morad Park Path	New	Parks	1% #14	3,245
Stuckenhoff Complex Restrooms	Replacement	Parks	1% #14	110,300
Raw Water Irrigation Project	New	Parks	County Consensus	385,000
Lake Mackensie Dog Park - Phase I	Replacement	Parks	County Consensus	100,000
Raw Water Irrigation Project	New	Parks	One-Time	124,037
Morad Park Path - Teal	New	Parks	TEAL Grant	12,982
Fire Station #2 Replacement	Replacement	Public Safety	1 % #14	25,166
Municipal Court Software	Replacement	Public Safety	One-Time	91,401
Metro Animal Control Building Improvements	Replacement	Public Safety	One-Time	15,675
Hall of Justice Maintenance- Ongoing	Replacement	Public Safety	One-Time	100,000
Collectors and Arterial Repairs	Replacement	Streets	1% #14	2,000,000
Residential Streets	Replacement	Streets	1% #14	500,000
Collins Drive	Replacement	Streets	1% #14	4,027,899
Fairgrounds Road	Replacement	Streets	County Consensus	363
Yellowstone Highway	New	Streets	One-Time	5,000
Walkability Improvements- Sidewalks	New	Streets	One-Time	300,000
Bryan Stock Trail Bridge- WYDOT	Replacement	Streets	One-Time	600,000
Downtown Conversion to 2 Way Streets	New	Streets	One-Time	400,000
Crosswalk Indicators	Replacement	Traffic	1% #14	129,499
Traffic Signal at Poplar & Midwest	Replacement	Traffic	County Consensus	451,362
NIC Museum Bldg. Improvements	Replacement	Outside Group	1% #14	241,512
Youth Crisis Center- Design & Engine.	New	Outside Group	1% #14	794
Casper Legion Baseball	Replacement	Outside Group	One-Time	123,650
Youth Crisis Center - YCC Board	New	Outside Group	One-Time	49,770

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

# FY14 Capital Projects

Project Name	Type	Category of Project	Funding Source	Funding Amount
<b>NEW PROJECTS BUDGETED FOR FY 2014</b>				
Downtown Public Restrooms	Replacement	Gen. Admin	1 % #13	250,000
Comp Plan Update	Replacement	Gen. Admin	One-Time	50,000
Maintenance Building - Golf Course	New	Leisure	1% #13	1,500,000
Ft Caspar Underpass	New	Leisure	1% #13	102,000
Ft Caspar Underpass	New	Leisure	1% #14	327,467
Hogadon Ski Lift Improvements	New	Leisure	One-Time	160,700
CEC Door Hardware Replacement	New	Leisure	One-Time	120,000
CEC Arena Rigging Fall Protection	New	Leisure	One-Time	30,000
Ft Caspar Underpass - TEAL Grant	New	Leisure	TEAL Grant	358,000
Goodstein Park	New	Parks	1% #14	500,000
CY Poplar Street Intersection Improv	New	Parks	1% #14	101,850
Field of Dreams - Phase III	New	Parks	One-Time	1,480,000
Bleacher Repl - Speedway & Wash Pk	New	Parks	One-Time	550,000
CY Poplar Street Intersection Improv.	New	Parks	TEAL Grant	150,000
Raw Water Irrigation	New	Parks	WWDC Grant	487,600
E-Citation Software	New	Public Safety	One-Time	100,000
Highland Park Detention Reservoir	Replacement	Stormwater	1% #14	669,000
Platte River Restoration Project	Replacement	Stormwater	One-Time	500,000
Midwest St Poplar to David Reconst	Replacement	Streets	One-Time	1,000,000
Midwest St, Poplar to Spruce	Replacement	Streets	WBC Grant	1,000,000
Traffic Signal Software	New	Traffic	1% #14	100,000
Traffic Signal Cabinet Replacement	New	Traffic	1% #14	200,000
Traffic Signal Upgrade	Replacement	Traffic	1% #14	450,000

Investment Fees

8,000

**Total Expenditures in Capital Projects Fund \$ 26,269,802**

\*Current Year One-Time Transfer From General Fund

# Capital Projects Fund

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
<b>Intergovernmental</b>					
Grants	\$ 334,222	\$ 207,000	\$ 227,631	\$ 2,008,582	782%
Mineral Tax- Natrona County Consensus	94,588	4,585,637	2,641,368	2,161,362	-18%
<b>Total Intergovernmental</b>	<b>\$ 428,810</b>	<b>\$ 4,792,637</b>	<b>\$ 2,868,999</b>	<b>\$ 4,169,944</b>	<b>45%</b>
<b>Charges For Services</b>					
Lease Fees	\$ 224,498	\$ 55,455	\$ 2,000	\$ 2,000	0%
<b>Total Charges For Services</b>	<b>\$ 224,498</b>	<b>\$ 55,455</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>0%</b>
<b>Miscellaneous</b>					
Gain (Loss) On Investments	\$ 1,008	\$ -	\$ (2,798)	\$ -	100%
Contributions	1,027,996	1,220,000	786,490	1,511,227	92%
Proceeds from the Sale of Land	-	-	-	780,000	100%
Interest Income	21,021	20,500	20,500	20,500	0%
Debt/Interest Payments	4,210	-	-	-	0%
<b>Total Miscellaneous</b>	<b>\$ 1,054,235</b>	<b>\$ 1,240,500</b>	<b>\$ 804,192</b>	<b>\$ 2,311,727</b>	<b>187%</b>
<b>Transfers</b>					
Transfers In - General Fund	\$ 2,094,316	\$ 2,342,359	\$ 1,835,359	\$ 3,917,700	113%
Transfers In - Perpetual Care	-	-	-	117,000	100%
Transfers In - 1% #13	3,562,133	2,481,217	2,470,322	2,339,607	-5%
Transfers In - 1% #14	1,739,846	16,641,676	11,407,012	13,649,219	20%
<b>Total Transfers</b>	<b>\$ 7,396,295</b>	<b>\$ 21,465,252</b>	<b>\$ 15,712,693</b>	<b>\$ 20,023,526</b>	<b>27%</b>
<b>Total Revenue</b>	<b>\$ 9,103,838</b>	<b>\$ 27,553,844</b>	<b>\$ 19,387,884</b>	<b>\$ 26,507,197</b>	<b>37%</b>
<b>Expenses</b>					
<b>Contractual Services</b>					
Investment Fees	\$ 8,513	\$ 8,000	\$ 8,000	\$ 8,000	0%
<b>Total Contractual Services</b>	<b>\$ 8,513</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>0%</b>

# Capital Projects Fund

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Capital</b>					
Energy Conservation- Citywide	\$ 212,986	\$ 677,803	\$ 494,813	\$ 913,050	85%
City Manager	-	330,000	330,000	117,000	-65%
Municipal Court	13,000	200,000	108,598	91,401	-16%
Planning	-	25,000	-	325,000	100%
Police	-	-	-	100,000	100%
Police- Weed & Seed	514	50,000	46,279	-	-100%
Fire	130,025	2,313,565	3,715,626	25,166	-99%
Streets	3,947,657	11,910,782	8,761,690	9,833,262	12%
Stormwater	772,442	546,597	560,204	1,169,000	109%
Traffic	699,572	605,628	-	1,330,861	100%
Cemetery	8,433	18,000	-	-	0%
City Campus	34,159	14,434	-	10,000	100%
Aquatics	4,055	1,145,656	237,617	1,662,869	600%
Municipal Golf Course	-	800,000	44,850	2,255,150	4928%
Recreation Center	68,059	3,330	-	-	0%
Ice Arena	-	75,000	-	150,000	100%
Hogadon	21,050	155,594	-	326,636	100%
Casper Events Center	53,376	1,200,000	1,350,000	150,000	-89%
Parks	1,468,689	4,507,109	2,369,128	5,484,656	132%
Fort Caspar Museum	55,000	-	109,168	787,467	621%
LifeSteps Campus	315,237	488,398	280,476	207,922	-26%
Buildings & Structures	107,644	702,357	-	347,997	100%
Garage	-	-	700,000	-	-100%
Metro Animal Control	15,036	100,000	84,375	15,675	-81%
Water Treatment Plant	-	15,450	15,450	-	-100%
Leisure Services	213,238	208,232	208,232	200,000	-4%
Ongoing Maintenance- Assorted	356,928	241,109	209,500	150,000	-28%
Software Maintenance Agreements	-	367,500	101,498	192,964	90%
Capital for Outside Organizations	298,403	2,807,662	4,145,894	415,726	-90%
<b>Total Capital</b>	<b>\$ 8,795,503</b>	<b>\$ 29,509,206</b>	<b>\$ 23,873,398</b>	<b>\$ 26,261,802</b>	<b>10%</b>
<b>Transfers</b>					
Transfers Out	\$ 80,034	\$ -	\$ -	\$ -	0%
<b>Total Transfers</b>	<b>\$ 80,034</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Expenses</b>	<b>\$ 8,884,050</b>	<b>\$ 29,517,206</b>	<b>\$ 23,881,398</b>	<b>\$ 26,269,802</b>	<b>10%</b>
<b>Net Fund</b>	<b>\$ 219,788</b>	<b>\$ (1,963,362)</b>	<b>\$ (4,493,514)</b>	<b>\$ 237,395</b>	<b>105%</b>

# 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 2014			
Operating Area	Type	Description of Capital Equipment	FY 2014 Expenditure
IT/City Manager	New	City Manager's SUV	\$ 25,000
IT/City Manager	New	Email/Archiving Upgrades	50,000
IT/City Manager	Replacement	Server Room Upgrade	67,000
IT/City Manager	Replacement	Website Upgrades	40,000
IT/City Manager	Replacement	Device Upgrades	37,000
IT/City Manager	Replacement	Hardware/Software Upgrades	96,000
IT/City Manager	Replacement	Network Upgrades	350,000
IT/City Manager	Replacement	Council Chamber Upgrades	40,000
Police	Replacement	Ongoing Vehicle/Equipment	500,000
Fire	Replacement	SCBA Unit Replacement	300,000
Fire	Replacement	Replace Aerial Fire Truck	1,500,000
Code Enforcement	Replacement	Replace Pickup w/Hybrid	25,000
Streets	New	Soil Compactor	2,000
Streets	New	Street Sweeper	150,000
Streets	New	Tandem Dump Truck	100,000
Cemetery	New	Lawn Sweeper	12,000
Aquatics	Replacement	Replacement Equipment	41,000
Golf	New	Truckster	30,000
Golf	New	Tractor	22,000
Hogadon	Replacement	Two (2) Snow Guns	80,000
Hogadon	Replacement	Pickup	25,000
Casper Events Center	New	Floor Scrubbers	45,000
Casper Events Center	Replacement	Website Upgrades	22,000
Parks	New	Tandem Dump Truck	100,000
<b>All Capital Equipment Expenditures</b>			<b>\$ 3,659,000</b>
Investment Fees			3,500
<b>All Fund Expenditures</b>			<b>\$ 3,662,500</b>

# Capital Equipment Fund

## Capital Equipment Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Miscellaneous	\$ 116,010	\$ 31,000	\$ 13,000	\$ 11,000	-15%
Transfer In	1,600,000	6,377,925	6,377,925	991,000	-84%
<b>Total Revenues</b>	<b>\$ 1,716,010</b>	<b>\$ 6,408,925</b>	<b>\$ 6,390,925</b>	<b>\$ 1,002,000</b>	<b>-84%</b>
<b>Expenditures</b>					
Contractual Services	\$ 3,640	\$ 2,500	\$ 3,500	\$ 3,500	0%
Capital	1,644,774	8,141,620	5,415,876	3,659,000	-32%
<b>Total Expenditures</b>	<b>\$ 1,648,414</b>	<b>\$ 8,144,120</b>	<b>\$ 5,419,376</b>	<b>\$ 3,662,500</b>	<b>-32%</b>
<b>Net Capital Equipment Fund</b>	<b>\$ 67,596</b>	<b>\$ (1,735,195)</b>	<b>\$ 971,549</b>	<b>\$ (2,660,500)</b>	<b>-374%</b>
			Actual Reserves on June 30, 2012	\$ 4,370,383	
			Projected Reserves on June 30, 2013	\$ 5,341,932	
			Projected Reserves on June 30, 2014	\$ 2,681,432	

# Capital Equipment Fund

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
<b>Miscellaneous Revenue</b>					
Interest	\$ 10,454	\$ 6,000	\$ 11,000	\$ 11,000	0%
Miscellaneous Revenue	105,062	25,000	-	-	0%
Gain (Loss) On Investments	494	-	2,000	-	-100%
<b>Total Miscellaneous Revenue</b>	<b>\$ 116,010</b>	<b>\$ 31,000</b>	<b>\$ 13,000</b>	<b>\$ 11,000</b>	<b>-15%</b>
<b>Transfers</b>					
Transfer In- 1% #13	\$ -	\$ 1,500,000	\$ 1,500,000	\$ -	-100%
Transfer In- 1% #14	1,600,000	4,850,738	4,850,738	991,000	-80%
Transfer In- Central Garage	-	27,187	27,187	-	-100%
<b>Total Transfers</b>	<b>\$ 1,600,000</b>	<b>\$ 6,377,925</b>	<b>\$ 6,377,925</b>	<b>\$ 991,000</b>	<b>-84%</b>
<b>Total Revenue</b>	<b>\$ 1,716,010</b>	<b>\$ 6,408,925</b>	<b>\$ 6,390,925</b>	<b>\$ 1,002,000</b>	<b>-84%</b>
<b>Expenses</b>					
<b>Contractual Services</b>					
Investment Fees	\$ 3,640	\$ 2,500	\$ 3,500	\$ 3,500	0%
<b>Total Contractual Services</b>	<b>\$ 3,640</b>	<b>\$ 2,500</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>0%</b>
<b>Capital</b>					
Replacement Light Equipment	\$ 1,473,500	\$ 3,890,043	\$ 3,897,218	\$ 1,207,000	-69%
Replacement Heavy Equipment	118,972	1,891,277	1,434,358	1,750,000	22%
Replacement Technologies	21,205	2,020,300	34,300	412,000	1101%
New Technologies	31,097	340,000	50,000	290,000	480%
<b>Total Capital</b>	<b>\$ 1,644,774</b>	<b>\$ 8,141,620</b>	<b>\$ 5,415,876</b>	<b>\$ 3,659,000</b>	<b>-32%</b>
<b>Total Expenses</b>	<b>\$ 1,648,414</b>	<b>\$ 8,144,120</b>	<b>\$ 5,419,376</b>	<b>\$ 3,662,500</b>	<b>-32%</b>
<b>Net Fund</b>	<b>\$ 67,596</b>	<b>\$ (1,735,195)</b>	<b>\$ 971,549</b>	<b>\$ (2,660,500)</b>	<b>-374%</b>

# Optional One Cent # 13 Sales Tax

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

## Optional One Cent #13 Sales Tax Fund Highlights and Issues for FY 2014

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

	<b>Proposed Budget for FY 2014</b>
Investment Fees	\$ 16,025
<b>Transfers to Other Funds</b>	
Capital Projects	2,339,607
<b>Total Expenditures</b>	<b>\$ 2,355,632</b>

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

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

	<b>Proposed Budget for FY 2013</b>
Investment Fees	\$ 16,025
<b>Transfers to Other Funds</b>	
<b>Capital Projects Fund for the Following Projects:</b>	
Downtown Public Restrooms	250,000
Buckboard Park	70,759
Ft Caspar Underpass	102,000
Gateway Statue Relocation	67,848
Maintenance Building - Golf Course	1,500,000
Raw Water Irrigation Project	349,000
<b>Total Expenditures</b>	<b>\$ 2,355,632</b>

# Optional One Cent # 13 Sales Tax

## Optional One Cent # 13 Sales Tax Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Miscellaneous	\$ 43,445	\$ 37,200	\$ 27,258	\$ 30,850	13%
<b>Total Revenues</b>	\$ 43,445	\$ 37,200	\$ 27,258	\$ 30,850	13%
<b>Expenditures</b>					
Contractual Services	\$ 140,909	\$ 15,000	\$ 16,025	\$ 16,025	0%
Transfers Out	4,358,816	7,851,955	7,855,137	2,339,607	-70%
<b>Total Expenditures</b>	\$ 4,499,725	\$ 7,866,955	\$ 7,871,162	\$ 2,355,632	-70%
<b>Net One Cent #13 Fund</b>	\$ (4,456,280)	\$ (7,829,755)	\$ (7,843,904)	\$ (2,324,782)	70%
			Actual Reserves on June 30, 2012	\$ 16,629,083	
			Projected Reserves on June 30, 2013	\$ 8,785,179	
			Projected Reserves on June 30, 2014	\$ 6,460,397	

# Optional One Cent # 13 Sales Tax

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
<b>Miscellaneous</b>					
Interest Income	\$ 41,431	\$ 37,200	\$ 30,850	\$ 30,850	0%
Gain (Loss) On Investments	2,014	-	(3,592)	-	100%
<b>Total Miscellaneous</b>	<b>\$ 43,445</b>	<b>\$ 37,200</b>	<b>\$ 27,258</b>	<b>\$ 30,850</b>	<b>13%</b>
<b>Total Revenue</b>	<b>\$ 43,445</b>	<b>\$ 37,200</b>	<b>\$ 27,258</b>	<b>\$ 30,850</b>	<b>13%</b>
<b>Expenses</b>					
<b>Contractual Services</b>					
Investment Fees	\$ 17,249	\$ 15,000	\$ 16,025	\$ 16,025	0%
Chamber of Commerce- Visitor Center	8,564	-	-	-	0%
Casper YMCA	115,096	-	-	-	0%
<b>Total Contractual Services</b>	<b>\$ 140,909</b>	<b>\$ 15,000</b>	<b>\$ 16,025</b>	<b>\$ 16,025</b>	<b>0%</b>
<b>Transfers Out</b>					
Transfer Out- Capital Equipment	\$ -	\$ 2,370,738	\$ 2,370,738	\$ -	-100%
Transfer Out- Capital Projects	3,562,133	2,481,217	2,470,322	2,339,607	-5%
Transfer Out- Perpetual Care	660,000	3,000,000	3,014,077	-	-100%
Transfer Out - Transit Services CATC	136,683	-	-	-	0%
<b>Total Transfers Out</b>	<b>\$ 4,358,816</b>	<b>\$ 7,851,955</b>	<b>\$ 7,855,137</b>	<b>\$ 2,339,607</b>	<b>-70%</b>
<b>Total Expenses</b>	<b>\$ 4,499,725</b>	<b>\$ 7,866,955</b>	<b>\$ 7,871,162</b>	<b>\$ 2,355,632</b>	<b>-70%</b>
<b>Net Fund</b>	<b>\$ (4,456,280)</b>	<b>\$ (7,829,755)</b>	<b>\$ (7,843,904)</b>	<b>\$ (2,324,782)</b>	<b>70%</b>

# Optional One Cent # 14 Sales Tax

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

## Optional One Cent #14 Sales Tax Fund Highlights and Issues for FY 2014

Projects and programs to be funded in FY 2014 by Optional One Cent #14 Sales Tax include:

	<b>FY14 Proposed</b>
Investment Fees	\$ 3,470
<b>Outside Agencies</b>	
Economic Development	400,000
Platte River Parkway Trust- Operations	50,000
Natrona County Public Library	325,000
<b>Transfers to Other Funds</b>	
<b>Capital Projects Fund for the Following Projects:</b>	
Energy Conservation Projects	736,500
Roof Replacements & Repairs	247,997
Miscellaneous Building Repairs	100,000
FY13 Mike Sedar Pool Reconstruct 1%#14	1,114,869
Irrigation System - Golf Course	755,150
Refurbish Compressor - Ice Arena	150,000
Hogadon Ski Patrol Hut	165,936
FY13 Ft Caspar Underpass - 1% #14	327,467
NIC Museum Bldg. Improvements	241,512
Youth Crisis Center- Design & Engine.	794
Park Improvements	831,810
Robertson Road Pathway Extension	10,225
Platte River Parkway Project	150,000
Morad Park Path	3,245
Stuckenhoff Complex Restrooms	110,300
FY14 Goodstein Park 1% #14	500,000
CY Poplar Street Intersection Improv	101,850
Fire Station #2 Replacement	25,166
Highland Park Detention Reservoir	669,000
Collectors and Arterial Repairs	2,000,000
Residential Streets	500,000
Collins Drive	4,027,899
Crosswalk Indicators	129,499
FY14 Traffic Signal Software 1% #14	100,000
FY14 Traffic Signal Cabinet Replacement	200,000
FY12 Traffic Signal Upgrade - 1%#14	450,000
Total Transfer to Capital Projects Fund:	13,649,219
<b>Capital Equipment Fund for the Following Projects:</b>	
City Manager Vehicle Replacement	25,000
Police Vehicle & Equipment Replacement	500,000
Code Enforcement Vehicle Replacement	25,000
Streets Equipment Replacement	252,000
Parks & Cemetery Equipment Replacement	112,000
Golf Equipment Replacement	52,000
Hogadon Equipment Replacement	25,000
Total Transfer to Capital Equipment:	991,000
<b>Aquatics Fund for Operations</b>	280,000
<b>General Fund for Community Action Partnership</b>	175,000
<b>Transit Fund for Enhanced CATC and The Bus Service</b>	180,778
<b>Water Fund for Capital Replacement</b>	1,500,000
<b>Total Expenditures</b>	<b>\$ 17,554,467</b>

# Optional One Cent # 14 Sales Tax

## Optional One Cent # 14 Sales Tax Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Taxes	\$ 17,315,625	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	0%
Miscellaneous	21,886	21,200	30,456	30,500	0%
<b>Total Revenues</b>	\$ 17,337,511	\$ 15,021,200	\$ 15,030,456	\$ 15,030,500	0%
<b>Expenditures</b>					
Contractual Services	\$ 1,290,136	\$ 601,390	\$ 603,470	\$ 778,470	29%
Transfers Out	5,294,846	23,613,059	18,378,395	16,775,997	-9%
<b>Total Expenditures</b>	\$ 6,584,982	\$ 24,214,449	\$ 18,981,865	\$ 17,554,467	-8%
<b>Net One Cent #14 Fund</b>	\$ 10,752,529	\$ (9,193,249)	\$ (3,951,409)	\$ (2,523,967)	36%
			Actual Reserves on June 30, 2012	\$ -	
			Projected Reserves on June 30, 2013	\$ 11,677,339	
			Projected Reserves on June 30, 2014	\$ 9,153,372	

# Optional One Cent # 14 Sales Tax

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
<b>Taxes</b>					
Sales Tax	\$ 17,315,625	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	0%
<b>Total Taxes</b>	<b>\$ 17,315,625</b>	<b>\$ 15,000,000</b>	<b>\$ 15,000,000</b>	<b>\$ 15,000,000</b>	<b>0%</b>
<b>Miscellaneous</b>					
Interest Income	21,886	21,200	30,456	30,500	0%
<b>Total Miscellaneous</b>	<b>\$ 21,886</b>	<b>\$ 21,200</b>	<b>\$ 30,456</b>	<b>\$ 30,500</b>	<b>0%</b>
<b>Total Revenue</b>	<b>\$ 17,337,511</b>	<b>\$ 15,021,200</b>	<b>\$ 15,030,456</b>	<b>\$ 15,030,500</b>	<b>0%</b>
<b>Expenses</b>					
<b>Contractual Services</b>					
Investment Fees	\$ 1,619	\$ 1,390	\$ 3,470	\$ 3,470	0%
Historic Trails Solar Demo	7,297	-	-	-	0%
Economic Development	400,000	400,000	400,000	400,000	0%
Platte River Parkway Trust- Operations	49,970	50,000	50,000	50,000	0%
National Historic Trails Center	26,250	-	-	-	0%
American Legion	5,000	-	-	-	0%
Boys & Girls Club	350,000	-	-	-	0%
Seton House	400,000	-	-	-	0%
Natrona County Public Library	50,000	150,000	150,000	325,000	117%
<b>Total Contractual Services</b>	<b>\$ 1,290,136</b>	<b>\$ 601,390</b>	<b>\$ 603,470</b>	<b>\$ 778,470</b>	<b>29%</b>
<b>Transfers Out</b>					
Transfer Out- Aquatics Fund	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	0%
Transfer Out- Capital Equipment	1,600,000	4,850,738	4,850,738	991,000	-80%
Transfer Out- Capital Projects	1,739,846	16,641,676	11,407,012	13,649,219	20%
Transfer Out- General Fund	175,000	175,000	175,000	175,000	0%
Transfer Out - Transit Services CATC	-	165,645	165,645	180,778	9%
Transfer Out- Water Fund	1,500,000	1,500,000	1,500,000	1,500,000	0%
<b>Total Transfers Out</b>	<b>\$ 5,294,846</b>	<b>\$ 23,613,059</b>	<b>\$ 18,378,395</b>	<b>\$ 16,775,997</b>	<b>-9%</b>
<b>Total Expenses</b>	<b>\$ 6,584,982</b>	<b>\$ 24,214,449</b>	<b>\$ 18,981,865</b>	<b>\$ 17,554,467</b>	<b>-8%</b>
<b>Net Fund</b>	<b>\$ 10,752,529</b>	<b>\$ (9,193,249)</b>	<b>\$ (3,951,409)</b>	<b>\$ (2,523,967)</b>	<b>36%</b>

# **Utility Enterprise Funds**

Water  
Distribution

Water Treatment Plant  
(WTP) Sewer

Wastewater Treatment Plant  
(WWTP) Refuse Collection  
Balefill

# All Enterprise Funds Consolidated

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

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 37,047,300	\$ 37,161,950	\$ 37,954,212	\$ 38,513,743	1%
Miscellaneous	1,449,282	1,475,624	1,407,210	1,547,565	10%
Transfer In	4,357,114	5,126,460	5,589,718	5,419,357	-3%
Other/ Non-Operating Revenue	-	-	-	-	0%
System Development Charges	647,331	623,000	588,243	685,000	16%
Grants	596,642	6,206,000	3,525,507	2,757,000	-22%
<b>Total Revenues</b>	<b>\$ 44,097,669</b>	<b>\$ 50,593,034</b>	<b>\$ 49,064,890</b>	<b>\$ 48,922,665</b>	<b>0%</b>
<b>Expenditures</b>					
Personnel	\$ 11,291,024	\$ 12,548,713	\$ 12,075,676	\$ 12,774,130	6%
Contractual Services	12,682,514	13,215,066	13,757,283	14,024,176	2%
Materials & Supplies	8,768,038	7,303,663	7,893,415	7,573,192	-4%
Other	6,819,938	6,557,379	6,401,067	6,389,430	0%
Capital	9,854,440	19,604,354	17,995,330	10,834,680	-40%
Transfers Out	-	-	-	-	0%
<b>Total Expenditures</b>	<b>\$ 49,415,954</b>	<b>\$ 59,229,175</b>	<b>\$ 58,122,771</b>	<b>\$ 51,595,608</b>	<b>-11%</b>
<b>Net All Enterprise Funds</b>	<b>\$ (5,318,285)</b>	<b>\$ (8,636,141)</b>	<b>\$ (9,057,881)</b>	<b>\$ (2,672,943)</b>	<b>70%</b>

# Utility Enterprise Funds Summary

Utility Enterprise Funds Budget Summary					
	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 32,528,636	\$ 32,485,974	\$ 33,886,513	\$ 33,965,243	0%
Miscellaneous	1,122,549	1,108,804	1,053,553	1,172,711	11%
Transfer In	1,600,000	3,001,277	3,001,277	3,001,277	0%
Other/ Non-Operating Revenue	-	-	-	-	0%
System Development Charges	647,331	623,000	588,243	685,000	16%
Grants	596,642	6,206,000	3,525,507	2,757,000	-22%
<b>Total Revenues</b>	<b>\$ 36,495,158</b>	<b>\$ 43,425,055</b>	<b>\$ 42,055,093</b>	<b>\$ 41,581,231</b>	<b>-1%</b>
<b>Expenditures</b>					
Personnel	\$ 6,969,971	\$ 8,020,614	\$ 7,659,285	\$ 8,279,443	8%
Contractual Services	10,567,431	11,137,527	11,604,218	11,923,838	3%
Materials & Supplies	8,190,849	6,697,853	7,297,264	6,964,905	-5%
Other	6,304,213	6,518,014	6,361,852	6,366,805	0%
Capital	9,704,780	19,455,634	17,862,610	10,662,480	-40%
Transfers Out	-	-	-	-	0%
<b>Total Expenditures</b>	<b>\$ 41,737,244</b>	<b>\$ 51,829,642</b>	<b>\$ 50,785,229</b>	<b>\$ 44,197,471</b>	<b>-13%</b>
<b>Net All Utility Enterprise Funds</b>	<b>\$ (5,242,086)</b>	<b>\$ (8,404,587)</b>	<b>\$ (8,730,136)</b>	<b>\$ (2,616,240)</b>	<b>70%</b>

# Utility Enterprises by Fund

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Water</b>					
Revenues	\$ 15,032,084	\$ 16,058,961	\$ 17,349,726	\$ 15,041,176	-13%
Expenditures	14,661,926	20,279,884	21,934,677	15,529,120	-29%
Net	370,158	(4,220,923)	(4,584,951)	(487,944)	89%
<b>Water Treatment Plant Operations Fund</b>					
Revenues	2,459,143	2,534,407	2,582,310	2,720,502	5%
Expenditures	2,459,143	2,534,407	2,582,310	2,720,502	5%
Net	-	-	-	-	0%
<b>Sewer</b>					
Revenues	4,403,377	4,728,332	4,484,966	4,765,543	6%
Expenditures	5,579,323	6,184,805	6,206,267	5,466,283	-12%
Net	(1,175,946)	(1,456,473)	(1,721,301)	(700,740)	59%
<b>Wastewater Treatment Plant</b>					
Revenues	3,228,982	8,396,824	5,586,417	6,810,510	22%
Expenditures	4,459,101	10,256,211	6,934,118	8,367,116	21%
Net	(1,230,119)	(1,859,387)	(1,347,701)	(1,556,606)	16%
<b>Refuse Collection</b>					
Revenues	5,301,839	5,534,223	5,594,088	5,722,813	2%
Expenditures	5,368,093	6,184,217	6,265,846	6,174,405	-1%
Net	(66,254)	(649,994)	(671,758)	(451,592)	33%
<b>Balefill</b>					
Revenues	6,069,733	6,172,308	6,457,586	6,520,687	1%
Expenditures	9,209,658	6,390,118	6,862,011	5,940,045	-13%
Net	(3,139,925)	(217,810)	(404,425)	580,642	244%
<b>Revenues- All Utility Enterprise</b>	36,495,158	43,425,055	42,055,093	41,581,231	-1%
<b>Expenditures- All Utility Enterprise</b>	41,737,244	45,439,524	43,923,218	38,257,426	-13%
<b>Net All Utility Enterprise</b>	\$ (5,242,086)	\$ (8,404,587)	\$ (8,730,136)	\$ (2,616,240)	70%

# Water Distribution

## Income Statement (Budget Basis)

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Operating Activity</b>					
<b>Revenues</b>					
Charges for Services	\$ 12,358,498	\$ 11,833,750	\$ 13,127,317	\$ 12,255,101	-7%
Administration/Management Fees	80,916	86,714	86,714	178,578	106%
<b>Total Revenues</b>	<b>12,439,414</b>	<b>11,920,464</b>	<b>13,214,031</b>	<b>12,433,679</b>	<b>-6%</b>
<b>Expenses</b>					
Personnel Services	2,177,379	2,589,545	2,310,056	2,682,919	16%
Contractual	1,457,550	2,016,112	2,188,889	1,915,117	-13%
Materials & Supplies	6,661,333	5,189,803	5,739,799	5,376,355	-6%
PILT & Franchise Fee	-	590,497	590,497	590,497	0%
Depreciation	800,000	800,000	800,000	800,000	0%
<b>Total Expenses</b>	<b>11,096,262</b>	<b>11,185,957</b>	<b>11,629,241</b>	<b>11,364,888</b>	<b>-2%</b>
<b>Operating Income (Loss)</b>	<b>1,343,152</b>	<b>734,507</b>	<b>1,584,790</b>	<b>1,068,791</b>	<b>-33%</b>
<b>Non-operating Activity</b>					
<b>Revenues</b>					
Interest	90,377	100,000	75,268	85,000	13%
Miscellaneous	39,961	57,000	79,187	57,000	-28%
<b>Total Revenues</b>	<b>130,338</b>	<b>157,000</b>	<b>154,455</b>	<b>142,000</b>	<b>-8%</b>
<b>Expenses</b>					
Bad Debt	23,881	12,000	5,000	12,000	140%
Claims	84	3,000	857	3,000	250%
<b>Total Expenses</b>	<b>23,965</b>	<b>15,000</b>	<b>5,857</b>	<b>15,000</b>	<b>156%</b>
<b>Non-operating Income (Loss)</b>	<b>106,373</b>	<b>142,000</b>	<b>148,598</b>	<b>127,000</b>	<b>-15%</b>
<b>Capital Activity</b>					
<b>Sources</b>					
Capital Grants & Loans	596,642	1,541,000	1,571,500	-	-100%
System Development Fees	365,690	350,000	319,243	375,000	17%
Transfers In	1,500,000	2,090,497	2,090,497	2,090,497	0%
<b>Total Sources</b>	<b>2,462,332</b>	<b>3,981,497</b>	<b>3,981,240</b>	<b>2,465,497</b>	<b>-38%</b>
<b>Uses</b>					
New Capital	891,669	3,813,010	3,799,312	1,412,000	-63%
Replacement Capital	1,153,685	4,509,975	5,744,325	1,982,000	-65%
Debt Service & Interest	1,496,345	755,942	755,942	755,232	0%
<b>Total Uses</b>	<b>3,541,699</b>	<b>9,078,927</b>	<b>10,299,579</b>	<b>4,149,232</b>	<b>-60%</b>
<b>Capital Income (Loss)</b>	<b>(1,079,367)</b>	<b>(5,097,430)</b>	<b>(6,318,339)</b>	<b>(1,683,735)</b>	<b>73%</b>
<b>Net Income (Loss)</b>	<b>\$ 370,158</b>	<b>\$ (4,220,923)</b>	<b>\$ (4,584,951)</b>	<b>\$ (487,944)</b>	<b>89%</b>

# Water Distribution

## Water FY 2014 Capital Summary

Replacement Capital		New Capital	
Pavement	\$ 150,000	Distribution Bldg Expansion Study	\$ 40,000
Water Line Materials	100,000	Oversizing Reimbursements for Developers	85,000
Miscellaneous Water Main Replacement Program	1,500,000	New Water Meters & Automatic Meter Reading Systems	74,000
Pumps & Control Valves	45,000	Message Board/Trailer	18,000
Signs and Barricade Replacements	4,000	Tank Mixer	35,000
4x4 Pickup Replacements (2)	53,000	Upper Rock Creek Reservoir Water Rights	860,000
Meters, Meter Heads and Meter Parts	93,000	Zone III Design	300,000
Car Replacement (1)	23,000	<b>Total</b>	<b>\$ 1,412,000</b>
Water/Sewer Locating Equipment	7,500		
Computer Replacements (4)	6,500		
<b>Total</b>	<b>\$ 1,982,000</b>		

## Water Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Administrative Secretary	1	1	1	1
Assistant Public Utilities Manager	-	-	1	1
Cross Connection Inspe	1	1	1	1
Equipment Operator II	4	4	4	4
Hydrant Maintenance Supervisor	1	1	1	-
Meter Records Clerk	1	1	1	1
Meter Service Supervisor	1	1	1	-
Meter Service Worker	2	2	2	3
Public Utilities Manager	1	1	1	1
Secretary II	1	1	1	1
Senior Meter Service Worker	4	4	4	3
Utility Superintendent	1	1	1	1
Utility Supervisor	3	3	3	2
Utility Crew Chief	-	-	-	2
Utility Worker I	4	4	4	-
Utility Worker II	5	5	5	8
Water Equipment Operator	-	-	-	-
Water Operations Tech	1	1	1	2
<b>Total</b>	<b>31</b>	<b>31</b>	<b>32</b>	<b>31</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 16,500</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>

# Water Distribution

Water Budget Summary					
	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 12,358,498	\$ 11,833,750	\$ 13,127,317	\$ 12,255,101	-7%
Miscellaneous	211,254	243,714	241,169	320,578	33%
Transfers In	1,500,000	2,090,497	2,090,497	2,090,497	0%
System Development Charges	365,690	350,000	319,243	375,000	17%
Grants	596,642	1,541,000	1,571,500	-	-100%
<b>Total Revenues</b>	<b>\$ 15,032,084</b>	<b>\$ 16,058,961</b>	<b>\$ 17,349,726</b>	<b>\$ 15,041,176</b>	<b>-13%</b>
<b>Expenditures</b>					
Personnel	\$ 2,177,379	\$ 2,589,545	\$ 2,310,056	\$ 2,682,919	16%
Contractual Services	1,457,550	2,016,112	2,188,889	1,915,117	-13%
Materials & Supplies	6,661,333	5,189,803	5,739,799	5,376,355	-6%
Other	2,320,310	2,161,439	2,152,296	2,160,729	0%
Capital	2,045,354	8,322,985	9,543,637	3,394,000	-64%
<b>Total Expenditures</b>	<b>\$ 14,661,926</b>	<b>\$ 20,279,884</b>	<b>\$ 21,934,677</b>	<b>\$ 15,529,120</b>	<b>-29%</b>
<b>Net Water Fund</b>	<b>\$ 370,158</b>	<b>\$ (4,220,923)</b>	<b>\$ (4,584,951)</b>	<b>\$ (487,944)</b>	<b>89%</b>
			Actual Reserves on June 30, 2012	\$ 13,052,713	
			Projected Reserves on June 30, 2013	\$ 9,267,762	
			Projected Reserves on June 30, 2014	\$ 9,579,818	

## Water Distribution Highlights

FY 2014 Highlights: This budget represents a 2.6% increase over the FY13 operations budget. The main driving forces for the increase is Bulk Water purchased from the Regional Water System, increases in the City Interdepartmental Services, and increases in Other Contractual. There are no anticipated state grants or loans this fiscal year. This is reflected in the decrease in capital expenditures for FY 2014, overall expenses are anticipated to decrease 23% for fiscal year 2014.

# Water Distribution

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Operations</b>					
<b>Charges For Services</b>					
User Fees	\$ 11,642,420	\$ 11,099,304	\$ 12,400,000	\$ 11,480,081	-7%
Wholesale Water Sales	301,368	272,300	280,000	303,167	8%
Hydrant Water Usage	69,727	93,000	93,609	105,000	12%
Services Reconnection	127,996	140,000	137,454	141,000	3%
Meter Sales & Installation	56,513	56,000	44,074	52,000	18%
Construction Connections	13,303	21,000	14,182	18,000	27%
Other Charges	13,376	11,000	16,852	14,000	-17%
Interdepartmental Services	133,795	141,146	141,146	141,853	1%
<b>Total Charges For Services</b>	<b>\$ 12,358,498</b>	<b>\$ 11,833,750</b>	<b>\$ 13,127,317</b>	<b>\$ 12,255,101</b>	<b>-7%</b>
<b>Miscellaneous Revenue</b>					
Lease Fees	\$ 61,790	\$ 57,000	\$ 57,000	\$ 57,000	0%
Administrative Fees	80,916	86,714	86,714	178,578	106%
Interest	90,377	100,000	75,268	85,000	13%
Gain/(Loss) On Investments	(21,829)	-	22,187	-	-100%
<b>Total Miscellaneous Revenue</b>	<b>\$ 211,254</b>	<b>\$ 243,714</b>	<b>\$ 241,169</b>	<b>\$ 320,578</b>	<b>33%</b>
<b>Total Operating Revenue</b>	<b>\$ 12,569,752</b>	<b>\$ 12,077,464</b>	<b>\$ 13,368,486</b>	<b>\$ 12,575,679</b>	<b>-6%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 1,512,457	\$ 1,798,569	\$ 1,534,638	\$ 1,792,857	17%
Part Time	-	12,000	5,000	12,000	140%
Overtime	28,859	52,500	72,467	105,000	45%
<b>Total Salaries &amp; Wages</b>	<b>\$ 1,541,316</b>	<b>\$ 1,863,069</b>	<b>\$ 1,612,105</b>	<b>\$ 1,909,857</b>	<b>18%</b>
<b>Other Pay</b>					
Standby Time	\$ 24,475	\$ 27,800	\$ 25,880	\$ 27,800	7%
Disability Leave Buy-Back	14,330	21,900	18,900	23,215	23%
Accrued Leave Payoff	6,990	-	-	-	0%
Other Allowances	3,141	6,720	3,798	6,960	83%
Clothing Allowance	1,224	5,650	2,300	5,650	146%
<b>Total Other Pay</b>	<b>\$ 50,160</b>	<b>\$ 62,070</b>	<b>\$ 50,878</b>	<b>\$ 63,625</b>	<b>25%</b>
<b>Benefits</b>					
Health Insurance	\$ 292,443	\$ 282,861	\$ 282,861	\$ 320,993	13%
Other Insurance Benefits	12,353	15,589	14,960	16,625	11%
FICA/Medicare Tax	115,646	147,263	139,724	151,124	8%
Retirement Contributions	111,679	135,335	128,170	138,761	8%
Unemployment Compensation	11,548	2,000	-	2,000	100%
Workers' Compensation	42,234	81,358	81,358	79,934	-2%
<b>Total Benefits</b>	<b>\$ 585,903</b>	<b>\$ 664,406</b>	<b>\$ 647,073</b>	<b>\$ 709,437</b>	<b>10%</b>
<b>Total Personnel</b>	<b>\$ 2,177,379</b>	<b>\$ 2,589,545</b>	<b>\$ 2,310,056</b>	<b>\$ 2,682,919</b>	<b>16%</b>

# Water Distribution

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Contractual Services</b>					
Investment Fees	\$ 6,537	\$ 5,500	\$ 7,084	\$ 7,200	2%
Engineering Services	56,185	99,487	98,487	6,000	-94%
Refuse Collection	1,642	1,850	3,571	2,000	-44%
Energy - Electricity	184,130	226,500	287,000	281,500	-2%
Energy - Natural Gas	7,086	6,500	4,500	6,500	44%
Equipment Repairs	736	1,400	1,400	1,400	0%
Street Repairs	114,105	509,261	509,261	260,000	-49%
Maintenance Agreements	5,312	7,000	7,000	7,000	0%
Insurance & Bonds	51,471	54,292	54,292	58,080	7%
Telecommunications	15,209	16,100	14,398	16,100	12%
Postage/Shipping	2,101	1,300	1,361	1,400	3%
Printing/Reproduction	-	500	300	500	67%
Travel & Training	5,576	15,500	9,860	15,500	57%
Interdepartmental Services	792,697	801,588	801,588	946,178	18%
Admin/Mgmt Fees	28,894	29,537	29,537	44,603	51%
Other Contractual	175,037	227,697	349,500	249,756	-29%
Association Dues	4,192	3,800	3,650	3,800	4%
Laundry & Towel Service	6,640	8,300	6,100	7,600	25%
<b>Total Contractual Services</b>	<b>\$ 1,457,550</b>	<b>\$ 2,016,112</b>	<b>\$ 2,188,889</b>	<b>\$ 1,915,117</b>	<b>-13%</b>
<b>Materials &amp; Supplies</b>					
Other Materials & Supplies	\$ 21,141	\$ 36,967	\$ 37,378	\$ 39,000	4%
Water/Sewer Line Materials	139,033	90,000	129,603	110,000	-15%
Engineering Supplies	474	500	379	500	32%
Building Supplies	3,677	5,500	5,500	5,500	0%
Meter Supplies	2,696	3,000	3,000	3,000	0%
Instrumentation	6,837	7,000	6,000	7,000	17%
Booster/Lift Station Supplies	5,200	9,900	9,000	9,900	10%
Other Structures	-	9,467	9,000	8,000	-11%
Vehicle Supplies	3,525	4,500	3,939	4,500	14%
Bulk Water	6,368,642	4,924,969	5,440,000	5,090,955	-6%
Bulk Fuel	110,108	98,000	96,000	98,000	2%
<b>Total Material &amp; Supplies</b>	<b>\$ 6,661,333</b>	<b>\$ 5,189,803</b>	<b>\$ 5,739,799</b>	<b>\$ 5,376,355</b>	<b>-6%</b>
<b>Other Expenses</b>					
Debt Service	\$ 1,249,036	\$ 524,090	\$ 524,090	\$ 537,028	2%
PILT & Franchise Fees	-	590,497	590,497	590,497	0%
Depreciation	800,000	800,000	800,000	800,000	0%
Interest	247,309	231,852	231,852	218,204	-6%
Bad Debt	23,881	12,000	5,000	12,000	140%
Claims	84	3,000	857	3,000	250%
<b>Total Other Expenses</b>	<b>\$ 2,320,310</b>	<b>\$ 2,161,439</b>	<b>\$ 2,152,296</b>	<b>\$ 2,160,729</b>	<b>0%</b>
<b>Total Operating Expenses</b>	<b>\$ 12,616,572</b>	<b>\$ 11,956,899</b>	<b>\$ 12,391,040</b>	<b>\$ 12,135,120</b>	<b>-2%</b>
<b>Operating Income (Loss)</b>	<b>\$ (46,820)</b>	<b>\$ 120,565</b>	<b>\$ 977,446</b>	<b>\$ 440,559</b>	<b>-55%</b>

# Water Distribution

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Capital Revenue</b>					
<b>Grants</b>					
State Grants/Loans	\$ 596,642	\$ 1,541,000	\$ 1,571,500	\$ -	-100%
<b>Total Grants</b>	<u>\$ 596,642</u>	<u>\$ 1,541,000</u>	<u>\$ 1,571,500</u>	<u>\$ -</u>	<u>-100%</u>
<b>Operating Transfers</b>					
System Development Charges	\$ 365,690	\$ 350,000	\$ 319,243	\$ 375,000	17%
Transfers In	1,500,000	2,090,497	2,090,497	2,090,497	0%
<b>Total Operating Transfers</b>	<u>\$ 1,865,690</u>	<u>\$ 2,440,497</u>	<u>\$ 2,409,740</u>	<u>\$ 2,465,497</u>	<u>2%</u>
<b>Total Capital Revenue</b>	<u>\$ 2,462,332</u>	<u>\$ 3,981,497</u>	<u>\$ 3,981,240</u>	<u>\$ 2,465,497</u>	<u>-38%</u>
<b>Capital Expenses</b>					
<b>Capital - New</b>					
Buildings	\$ -	\$ -	\$ -	\$ 40,000	100%
Improve Other Than Buildings	820,668	3,742,210	3,727,212	438,000	-88%
Light Equipment	71,001	70,800	72,100	74,000	3%
Intangibles	-	-	-	860,000	100%
<b>Total Capital - New</b>	<u>\$ 891,669</u>	<u>\$ 3,813,010</u>	<u>\$ 3,799,312</u>	<u>\$ 1,412,000</u>	<u>-63%</u>
<b>Capital - Replacement</b>					
Improve Other Than Buildings	\$ 1,022,634	\$ 4,004,997	\$ 5,240,700	\$ 1,795,000	-66%
Light Equipment	117,221	143,953	142,000	180,500	27%
Heavy Equipment	-	300,000	300,000	-	-100%
Technologies	13,830	61,025	61,625	6,500	-89%
<b>Total Capital - Replacement</b>	<u>\$ 1,153,685</u>	<u>\$ 4,509,975</u>	<u>\$ 5,744,325</u>	<u>\$ 1,982,000</u>	<u>-65%</u>
<b>Total Capital Expenses</b>	<u>\$ 2,045,354</u>	<u>\$ 8,322,985</u>	<u>\$ 9,543,637</u>	<u>\$ 3,394,000</u>	<u>-64%</u>
<b>Net Capital</b>	<u>\$ 416,978</u>	<u>\$ (4,341,488)</u>	<u>\$ (5,562,397)</u>	<u>\$ (928,503)</u>	<u>83%</u>
<b>Net Fund</b>	<u>\$ 370,158</u>	<u>\$ (4,220,923)</u>	<u>\$ (4,584,951)</u>	<u>\$ (487,944)</u>	<u>89%</u>

# Water Treatment Plant

## Income Statement (Budget Basis)

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Operating Activity</b>					
<b>Revenues</b>					
Charges for Services	\$ 2,459,143	\$ 2,534,407	\$ 2,582,310	\$ 2,720,502	5%
<b>Total Revenues</b>	<b>2,459,143</b>	<b>2,534,407</b>	<b>2,582,310</b>	<b>2,720,502</b>	<b>5%</b>
<b>Expenses</b>					
Personnel Services	746,784	801,980	767,756	875,309	14%
Contractual	1,038,514	1,116,027	1,137,129	1,188,593	5%
Materials & Supplies	673,845	616,400	677,425	656,600	-3%
<b>Total Expenses</b>	<b>2,459,143</b>	<b>2,534,407</b>	<b>2,582,310</b>	<b>2,720,502</b>	<b>5%</b>
<b>Operating Income (Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

# Water Treatment Plant

## Water Treatment Plant Operations Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Custodial Maintenance Worker I	1	1	1	1
Instrument and Controls Tech	-	-	-	1 *
Plant Mechanic I	1	-	-	-
Secretary II	1	1	1	-
Water Operations Specialist	2	-	-	-
Water Plant Operator	1	-	-	-
Water Plant Operation Tech	3	-	-	-
Water Plant Operator I	-	2	1	-
Water Plant Operator II	-	-	-	1
Water Plant Operator III	-	2	3	-
Water Plant Operator IV	-	2	2	5
Chief Operator	-	1	1	1
WTP Operations Manager	1	1	1	1
<b>Total</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>

\*Requested Instrumentation and Controls Tech for FY 14, Secretary II position was converted to a part-time position in FY 2013

**Part Time Employees (Budget)**                    \$            -    \$            3,438    \$            15,000    \$            18,794

## Water Treatment Plant Operations Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 2,459,143	\$ 2,534,407	\$ 2,582,310	\$ 2,720,502	5%
<b>Total Revenues</b>	<b>\$ 2,459,143</b>	<b>\$ 2,534,407</b>	<b>\$ 2,582,310</b>	<b>\$ 2,720,502</b>	<b>5%</b>
<b>Expenditures</b>					
Personnel	\$ 746,784	\$ 801,980	\$ 767,756	\$ 875,309	14%
Contractual Services	1,038,514	1,116,027	1,137,129	1,188,593	5%
Materials & Supplies	673,845	616,400	677,425	656,600	-3%
<b>Total Expenditures</b>	<b>\$ 2,459,143</b>	<b>\$ 2,534,407</b>	<b>\$ 2,582,310</b>	<b>\$ 2,720,502</b>	<b>5%</b>
<b>Net Water Treatment Plant Operations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
			Actual Reserves on June 30, 2012	\$ -	
			Projected Reserves on June 30, 2013	\$ -	
			Projected Reserves on June 30, 2014	\$ -	

## Water Treatment Plant Highlights

FY 2014 Highlights: The cost of operations of the Water Treatment Plant are reimbursed by the Central Wyoming Regional Water Treatment Joint Powers Board, any increased costs will be passed on to this board. Overall, total expenses for the FY 2014 Proposed Budget increased 7% as compared to the FY 2013 Revised Budget. These increases are mainly due to increased electrical and chemical costs as well as the addition of one full-time Instrumentation and Control Technician.

# Water Treatment Plant

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Operations</b>					
<b>Charges For Services</b>					
Intergovernmental Reimbursements	\$ 2,459,143	\$ 2,534,407	\$ 2,582,310	\$ 2,705,449	5%
Administrative Fees	-	-	-	15,053	100%
<b>Total Charges For Services</b>	<b>\$ 2,459,143</b>	<b>\$ 2,534,407</b>	<b>\$ 2,582,310</b>	<b>\$ 2,720,502</b>	<b>5%</b>
<b>Total Operating Revenue</b>	<b>\$ 2,459,143</b>	<b>\$ 2,534,407</b>	<b>\$ 2,582,310</b>	<b>\$ 2,720,502</b>	<b>5%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 486,776	\$ 524,725	\$ 487,014	\$ 565,882	16%
Part Time	3,438	18,794	15,000	18,794	25%
Overtime	17,535	20,000	30,120	20,000	-34%
<b>Total Salaries &amp; Wages</b>	<b>\$ 507,749</b>	<b>\$ 563,519</b>	<b>\$ 532,134</b>	<b>\$ 604,676</b>	<b>14%</b>
<b>Other Pay</b>					
Standby Time	\$ 6,777	\$ 6,000	\$ 7,481	\$ 7,000	-6%
Disability Leave Buy-Back	7,212	8,900	5,000	8,900	78%
Accrued Leave	11,615	-	-	-	0%
Other Allowances	1,440	1,920	2,200	5,520	151%
Clothing Allowance	100	1,400	700	1,400	100%
<b>Total Other Pay</b>	<b>\$ 27,144</b>	<b>\$ 18,220</b>	<b>\$ 15,381</b>	<b>\$ 22,820</b>	<b>48%</b>
<b>Benefits</b>					
Health Insurance	\$ 118,499	\$ 106,357	\$ 106,357	\$ 125,420	18%
Other Insurance Benefits	3,994	4,608	4,608	5,081	10%
FICA/Medicare Tax	38,210	44,501	44,501	48,004	8%
Retirement Contributions	36,389	39,878	39,878	42,828	7%
Workers' Compensation	14,799	24,897	24,897	26,480	6%
<b>Total Benefits</b>	<b>\$ 211,891</b>	<b>\$ 220,241</b>	<b>\$ 220,241</b>	<b>\$ 247,813</b>	<b>13%</b>
<b>Total Personnel</b>	<b>\$ 746,784</b>	<b>\$ 801,980</b>	<b>\$ 767,756</b>	<b>\$ 875,309</b>	<b>14%</b>
<b>Contractual Services</b>					
Lab Services	\$ 39,618	\$ 47,500	\$ 46,200	\$ 52,500	14%
Sewer	185	225	150	225	50%
Refuse Collection	35,983	40,000	34,500	40,000	16%
Energy - Electricity	718,909	715,000	791,818	774,800	-2%
Energy - Natural Gas	50,693	100,000	55,000	100,000	82%
Equipment Repairs	18,038	25,000	23,000	25,000	9%
Maintenance Agreements	23,060	26,275	26,275	27,675	5%
Insurance & Bonds	10,679	11,481	11,481	15,340	34%
Telecommunications	1,246	1,700	1,100	1,700	55%
Postage/Shipping	581	850	576	850	48%
Advertising	475	550	682	600	-12%
Printing / Reproduction	-	100	145	100	-31%
Travel	2,015	2,500	2,750	4,500	64%
Interdepartmental Charges	133,795	141,146	141,146	141,853	1%
Other Contractual	-	250	-	-	0%
Association Dues	870	1,150	400	1,150	188%
Laundry & Towel Service	2,367	2,300	1,906	2,300	21%
<b>Total Contractual Services</b>	<b>\$ 1,038,514</b>	<b>\$ 1,116,027</b>	<b>\$ 1,137,129</b>	<b>\$ 1,188,593</b>	<b>5%</b>

# Water Treatment Plant

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Materials &amp; Supplies</b>					
Chemicals	\$ 640,545	\$ 560,000	\$ 626,000	\$ 600,000	-4%
Other Materials & Supplies	19,479	26,300	25,125	26,500	5%
Water/Sewer Line Materials	-	600	-	600	100%
Instrumentation	5,319	9,000	8,000	9,000	13%
Booster/Lift Station Supplies	2,772	5,000	4,400	5,000	14%
Uniforms	59	2,000	1,900	2,000	5%
Other Structures	389	8,000	7,000	8,000	14%
Vehicle Supplies	5,282	5,500	5,000	5,500	10%
<b>Total Materials &amp; Supplies</b>	<b>\$ 673,845</b>	<b>\$ 616,400</b>	<b>\$ 677,425</b>	<b>\$ 656,600</b>	<b>-3%</b>
<b>Total Expenses</b>	<b>\$ 2,459,143</b>	<b>\$ 2,534,407</b>	<b>\$ 2,582,310</b>	<b>\$ 2,720,502</b>	<b>5%</b>
<b>Net Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

# Sewer

## Income Statement (Budget Basis)

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b><u>Operating Activity</u></b>					
<b>Revenues</b>					
Charges for Services	\$ 4,019,907	\$ 4,116,430	\$ 3,910,000	\$ 4,157,000	6%
Administration/Management Fees	249,663	253,002	253,002	257,643	2%
<b>Total Revenues</b>	<b>4,269,570</b>	<b>4,575,332</b>	<b>4,368,902</b>	<b>4,414,643</b>	<b>1%</b>
<b>Expenses</b>					
Personnel Services	427,318	523,691	515,393	522,312	1%
Contractual	2,719,297	3,092,261	3,040,959	3,355,121	10%
Materials & Supplies	17,824	30,450	31,740	30,450	-4%
Depreciation	479,000	479,000	479,000	479,000	0%
<b>Total Expenses</b>	<b>3,643,439</b>	<b>4,125,402</b>	<b>4,067,092</b>	<b>4,386,883</b>	<b>8%</b>
<b>Operating Income (Loss)</b>	<b>626,131</b>	<b>449,930</b>	<b>301,810</b>	<b>27,760</b>	<b>-91%</b>
<b><u>Non-operating Activity</u></b>					
<b>Revenues</b>					
Interest	44,422	50,000	29,082	35,000	20%
Miscellaneous	11,061	10,000	10,100	10,000	-1%
Gain/(Loss) on Sale of Investments	(11,487)	-	(9,118)	-	100%
<b>Total Revenues</b>	<b>43,996</b>	<b>60,000</b>	<b>30,064</b>	<b>45,000</b>	<b>50%</b>
<b>Expenses</b>					
PILT & Franchise Fees	-	205,900	205,900	205,900	0%
Bad Debt	610	7,500	-	7,500	100%
Claims	-	5,000	-	5,000	100%
<b>Total Expenses</b>	<b>610</b>	<b>218,400</b>	<b>205,900</b>	<b>218,400</b>	<b>6%</b>
<b>Non-operating Income (Loss)</b>	<b>43,386</b>	<b>(158,400)</b>	<b>(175,836)</b>	<b>(173,400)</b>	<b>1%</b>
<b><u>Capital Activity</u></b>					
<b>Sources</b>					
System Development Fees	89,811	93,000	86,000	100,000	16%
Transfers In	-	-	-	205,900	100%
<b>Total Sources</b>	<b>89,811</b>	<b>93,000</b>	<b>86,000</b>	<b>305,900</b>	<b>256%</b>
<b>Uses</b>					
Debt Service & Interest	655,455	-	-	-	0%
New Capital	73,425	37,000	2,000	40,000	1900%
Replacement Capital	1,206,394	1,804,003	1,931,275	821,000	-57%
<b>Total Uses</b>	<b>1,935,274</b>	<b>1,841,003</b>	<b>1,933,275</b>	<b>861,000</b>	<b>-55%</b>
<b>Capital Income (Loss)</b>	<b>(1,845,463)</b>	<b>(1,748,003)</b>	<b>(1,847,275)</b>	<b>(555,100)</b>	<b>70%</b>
<b>Net Income (Loss)</b>	<b>\$ (1,175,946)</b>	<b>\$ (1,456,473)</b>	<b>\$ (1,721,301)</b>	<b>\$ (700,740)</b>	<b>59%</b>

# Sewer

Sewer FY 2014 Capital Summary			
Replacement Capital		New Capital	
Manhole and Main Replacements	\$ 600,000	Vactor Cleaning Nozzles	\$ 5,000
Begonia Lift Station/Force Main Repl./Rehab.	150,000	Oversizing Reimbursements for Developers	35,000
Lift Station Fencing	10,000	<b>Total</b>	<b>\$ 40,000</b>
Sewage Pump Replacement	15,000		
North Platte Lift Station Electrical Panel Renovation	10,000		
Security Improvements	5,000		
Pickup Truck Replacement	27,000		
Computer Replacement (2)	4,000		
<b>Total</b>	<b>\$ 821,000</b>		

Sewer Staffing Summary				
	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Utility Supervisor	1	1	1	1
Utility Worker I	1	1	1	-
Utility Worker II	5	5	5	6
<b>Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

Sewer Budget Summary					
	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 4,019,907	\$ 4,116,430	\$ 3,910,000	\$ 4,157,000	6%
Miscellaneous	293,659	313,002	283,066	302,643	7%
Operating Transfer In	-	205,900	205,900	205,900	0%
System Development Charges	89,811	93,000	86,000	100,000	16%
<b>Total Revenues</b>	<b>\$ 4,403,377</b>	<b>\$ 4,728,332</b>	<b>\$ 4,484,966</b>	<b>\$ 4,765,543</b>	<b>6%</b>
<b>Expenditures</b>					
Personnel	\$ 427,318	\$ 523,691	\$ 515,393	\$ 522,312	1%
Contractual Services	2,719,297	3,092,261	3,040,959	3,355,121	10%
Materials & Supplies	17,824	30,450	31,740	30,450	-4%
Other	1,135,065	697,400	684,900	697,400	2%
Capital	1,279,819	1,841,003	1,933,275	861,000	-55%
Transfers Out	-	-	-	-	0%
<b>Total Expenditures</b>	<b>\$ 5,579,323</b>	<b>\$ 6,184,805</b>	<b>\$ 6,206,267</b>	<b>\$ 5,466,283</b>	<b>-12%</b>
<b>Net Sewer Fund</b>	<b>\$ (1,175,946)</b>	<b>\$ (1,456,473)</b>	<b>\$ (1,721,301)</b>	<b>\$ (700,740)</b>	<b>59%</b>
		Actual Reserves on June 30, 2012	\$ 5,006,927		
		Projected Reserves on June 30, 2013	\$ 3,764,626		
		Projected Reserves on June 30, 2014	\$ 3,542,886		

## Sewer Highlights

FY 2014 Highlights: The increase in the FY14 budgeted expenses is mainly due to increased wholesale sewer treatment services from the Regional Wastewater System. This fund is budgeted at a deficit which was anticipated in the Sewer Rate Model. The ending reserves of the fund exceed the minimum reserve policy of \$1.3 million.

# Sewer

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Operations</b>					
<b>Charges For Services</b>					
User Fees	\$ 4,019,907	\$ 4,116,430	\$ 3,910,000	\$ 4,157,000	6%
<b>Total Charges For Services</b>	<b>\$ 4,019,907</b>	<b>\$ 4,116,430</b>	<b>\$ 3,910,000</b>	<b>\$ 4,157,000</b>	<b>6%</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous	\$ 11,061	\$ 10,000	\$ 10,100	\$ 10,000	-1%
Administrative Fees	249,663	253,002	253,002	257,643	2%
Interest	44,422	50,000	29,082	35,000	20%
Transfers In	-	205,900	205,900	205,900	0%
Gain/(Loss) On Sale Of Invest.	(11,487)	-	(9,118)	-	100%
<b>Total Miscellaneous Revenue</b>	<b>\$ 293,659</b>	<b>\$ 518,902</b>	<b>\$ 488,966</b>	<b>\$ 508,543</b>	<b>4%</b>
<b>Total Operating Revenue</b>	<b>\$ 4,313,566</b>	<b>\$ 4,635,332</b>	<b>\$ 4,398,966</b>	<b>\$ 4,665,543</b>	<b>6%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 308,672	\$ 354,207	\$ 340,648	\$ 360,404	6%
Overtime	3,960	12,000	18,160	18,000	-1%
<b>Total Salaries &amp; Wages</b>	<b>\$ 312,632</b>	<b>\$ 366,207</b>	<b>\$ 358,808</b>	<b>\$ 378,404</b>	<b>5%</b>
<b>Other Pay</b>					
Standby Time	\$ 11,872	\$ 12,000	\$ 12,452	\$ 12,000	-4%
Disability Leave Buy-Back	1,578	2,700	1,200	2,700	125%
Accrued Leave Payoff	2,455	-	324	-	-100%
Other Allowances	480	480	480	480	0%
Clothing Allowance	528	675	500	675	35%
<b>Total Other Pay</b>	<b>\$ 16,913</b>	<b>\$ 15,855</b>	<b>\$ 14,956</b>	<b>\$ 15,855</b>	<b>6%</b>
<b>Benefits</b>					
Health Insurance	\$ 39,154	\$ 65,154	\$ 65,154	\$ 49,761	-24%
Other Insurance Benefits	2,403	3,314	3,314	3,507	6%
FICA/Medicare Tax	23,945	29,228	29,228	30,160	3%
Retirement Contributions	23,105	27,119	27,119	27,989	3%
Workers' Compensation	9,166	16,814	16,814	16,636	-1%
<b>Total Benefits</b>	<b>\$ 97,773</b>	<b>\$ 141,629</b>	<b>\$ 141,629</b>	<b>\$ 128,053</b>	<b>-10%</b>
<b>Total Personnel</b>	<b>\$ 427,318</b>	<b>\$ 523,691</b>	<b>\$ 515,393</b>	<b>\$ 522,312</b>	<b>1%</b>

# Sewer

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Contractual Services</b>					
Investment Fees	\$ 3,400	\$ 2,800	\$ 3,306	\$ 3,100	-6%
Energy - Electricity	3,797	4,000	4,308	4,500	4%
Equipment Repairs	4,348	4,000	5,000	4,000	-20%
Insurance & Bonds	18,922	18,135	18,135	24,982	38%
Telecommunications	779	1,800	1,200	1,100	-8%
Travel & Training	4,408	6,000	5,200	6,500	25%
Interdepartmental Services	480,095	487,473	487,473	489,848	0%
Admin/Mgmt Fees	80,916	86,714	86,714	118,723	37%
Other Contractual	11,751	11,340	10,340	13,168	27%
Association Dues	438	445	629	445	-29%
Laundry & Towel Service	2,707	3,500	2,600	3,500	35%
Sewer	2,107,736	2,466,054	2,416,054	2,685,255	11%
<b>Total Contractual Services</b>	<b>\$ 2,719,297</b>	<b>\$ 3,092,261</b>	<b>\$ 3,040,959</b>	<b>\$ 3,355,121</b>	<b>10%</b>
<b>Materials &amp; Supplies</b>					
Other Materials & Supplies	\$ 6,348	\$ 15,450	\$ 14,450	\$ 15,450	7%
Water/Sewer Line Materials	5,154	9,000	12,000	9,000	-25%
Engineering Supplies	-	500	300	500	67%
Booster/Lift Station Supplies	5,335	4,500	4,000	4,500	13%
Vehicle Supplies	987	1,000	990	1,000	1%
<b>Total Material &amp; Supplies</b>	<b>\$ 17,824</b>	<b>\$ 30,450</b>	<b>\$ 31,740</b>	<b>\$ 30,450</b>	<b>-4%</b>
<b>Other Expenses</b>					
PILT & Franchise Fees	\$ -	\$ 205,900	\$ 205,900	\$ 205,900	0%
Depreciation	479,000	479,000	479,000	479,000	0%
Bad Debt	610	7,500	-	7,500	100%
Claims	-	5,000	-	5,000	100%
<b>Total Other Expenses</b>	<b>\$ 479,610</b>	<b>\$ 697,400</b>	<b>\$ 684,900</b>	<b>\$ 697,400</b>	<b>2%</b>
<b>Total Operating Expenses</b>	<b>\$ 3,644,049</b>	<b>\$ 4,343,802</b>	<b>\$ 4,272,992</b>	<b>\$ 4,605,283</b>	<b>8%</b>
<b>Operating Income (Loss)</b>	<b>\$ 669,517</b>	<b>\$ 291,530</b>	<b>\$ 125,974</b>	<b>\$ 60,260</b>	<b>-52%</b>
<b>Capital</b>					
<b>Capital Charges</b>					
System Development Charges	\$ 89,811	\$ 93,000	\$ 86,000	\$ 100,000	16%
<b>Total Capital Charges</b>	<b>\$ 89,811</b>	<b>\$ 93,000</b>	<b>\$ 86,000</b>	<b>\$ 100,000</b>	<b>16%</b>
<b>Total Capital Revenue</b>	<b>\$ 89,811</b>	<b>\$ 93,000</b>	<b>\$ 86,000</b>	<b>\$ 100,000</b>	<b>16%</b>

# Sewer

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Capital Expenses</b>					
<b>Debt Service</b>					
Principal	\$ 630,893	\$ -	\$ -	\$ -	0%
Interest Expense	24,562	-	-	-	0%
<b>Total Debt Service</b>	<b>\$ 655,455</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Capital Expenses</b>					
<b>Capital - New</b>					
Improve Other Than Buildings	\$ 55,670	\$ 35,000	\$ -	\$ 35,000	100%
Light Equipment	2,705	2,000	2,000	5,000	150%
Technologies	15,050	-	-	-	0%
<b>Total Capital - New</b>	<b>\$ 73,425</b>	<b>\$ 37,000</b>	<b>\$ 2,000</b>	<b>\$ 40,000</b>	<b>1900%</b>
<b>Capital - Replacement</b>					
Improve Other Than Buildings	\$ 917,236	\$ 1,772,346	\$ 1,900,000	\$ 790,000	-58%
Light Equipment	-	27,000	26,700	27,000	1%
Heavy Equipment	285,943	-	-	-	0%
Technologies	3,215	4,657	4,575	4,000	-13%
<b>Total Capital - Replacement</b>	<b>\$ 1,206,394</b>	<b>\$ 1,804,003</b>	<b>\$ 1,931,275</b>	<b>\$ 821,000</b>	<b>-57%</b>
<b>Total Capital Expenses</b>	<b>\$ 1,279,819</b>	<b>\$ 1,841,003</b>	<b>\$ 1,933,275</b>	<b>\$ 861,000</b>	<b>-55%</b>
<b>Total Non-Operating Expenses</b>	<b>\$ 1,935,274</b>	<b>\$ 1,841,003</b>	<b>\$ 1,933,275</b>	<b>\$ 861,000</b>	<b>-55%</b>
<b>Net Capital</b>	<b>\$ (1,845,463)</b>	<b>\$ (1,748,003)</b>	<b>\$ (1,847,275)</b>	<b>\$ (761,000)</b>	<b>59%</b>
<b>Net Fund</b>	<b>\$ (1,175,946)</b>	<b>\$ (1,456,473)</b>	<b>\$ (1,721,301)</b>	<b>\$ (700,740)</b>	<b>59%</b>

# Wastewater Treatment Plant

## Income Statement (Budget Basis)

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Operating Activity</b>					
<b>Revenues</b>					
Charges for Services	\$ 2,971,999	\$ 3,324,269	\$ 3,243,000	\$ 3,652,168	13%
Administration/Management Fees	28,894	29,537	29,537	18,324	-38%
<b>Total Revenues</b>	<b>3,000,893</b>	<b>3,353,806</b>	<b>3,272,537</b>	<b>3,670,492</b>	<b>12%</b>
<b>Expenses</b>					
Personnel Services	1,098,765	1,228,208	1,246,964	1,246,409	0%
Contractual	852,709	1,097,026	1,050,960	1,077,943	3%
Materials & Supplies	212,654	209,500	192,500	218,700	14%
PILT & Franchise Fees	-	203,018	203,018	203,018	0%
Depreciation	750,000	750,000	750,000	750,000	0%
<b>Total Expenses</b>	<b>2,914,128</b>	<b>3,487,752</b>	<b>3,443,442</b>	<b>3,496,070</b>	<b>2%</b>
<b>Operating Income (Loss)</b>	<b>86,765</b>	<b>(133,946)</b>	<b>(170,905)</b>	<b>174,422</b>	<b>202%</b>
<b>Non-operating Activity</b>					
<b>Revenues</b>					
Interest	48,894	70,000	29,272	45,000	54%
Gain/(Loss) on Sale of Investments	(12,635)	-	(9,410)	-	100%
<b>Total Revenues</b>	<b>36,259</b>	<b>70,000</b>	<b>19,862</b>	<b>45,000</b>	<b>127%</b>
<b>Expenses</b>					
Debt Service	442,650	453,717	453,717	465,060	3%
Interest Expense	230,895	219,829	219,829	208,486	-5%
<b>Total Expenses</b>	<b>673,545</b>	<b>673,546</b>	<b>673,546</b>	<b>673,546</b>	<b>0%</b>
<b>Non-operating Income (Loss)</b>	<b>(637,286)</b>	<b>(603,546)</b>	<b>(653,684)</b>	<b>(628,546)</b>	<b>4%</b>
<b>Capital Activity</b>					
<b>Sources</b>					
Capital Grants & Loans	-	4,590,000	1,908,000	2,682,000	41%
System Development Fees	191,830	180,000	183,000	210,000	15%
Transfers In	-	203,018	203,018	203,018	0%
<b>Total Sources</b>	<b>191,830</b>	<b>4,973,018</b>	<b>2,294,018</b>	<b>3,095,018</b>	<b>35%</b>
<b>Uses</b>					
New Capital	18,816	1,580,541	587,300	1,220,000	108%
Replacement Capital	852,612	4,514,372	2,229,830	2,977,500	34%
<b>Total Uses</b>	<b>871,428</b>	<b>6,094,913</b>	<b>2,817,130</b>	<b>4,197,500</b>	<b>49%</b>
<b>Capital Income (Loss)</b>	<b>(679,598)</b>	<b>(1,121,895)</b>	<b>(523,112)</b>	<b>(1,102,482)</b>	<b>111%</b>
<b>Net Income (Loss)</b>	<b>\$ (1,230,119)</b>	<b>\$ (1,859,387)</b>	<b>\$ (1,347,701)</b>	<b>\$ (1,556,606)</b>	<b>16%</b>

# Wastewater Treatment Plant

## Wastewater Treatment Plant FY 2013 Capital Summary

Replacement Capital		New Capital	
Security Improvements	\$ 125,000	Biosolids/Yardwaste Co-compositing Facility	\$ 450,000
Emergency Power Project	1,692,000	Centrifuge	765,000
Sludge Grinder	10,000	Specialized Tools and Equipment	5,000
Lab Equipment	12,000	<b>Total</b>	<b>\$ 1,220,000</b>
Secondary Splinter Box Renovations	200,000		
RAS Pump Recoating	5,000		
UV Disinfection Equipment	45,000		
Headworks Building MCC Room A/C	10,000		
Plant Valves and Piping	75,000		
RWWS Lift Station Renovations	15,000		
Flow Meter Station Electrical/Telecommunal	25,000		
Digester No. 2 Renovations	150,000		
Aeration Blower Service	35,000		
Digester Gas Compressor No. 2	20,000		
PLC Replacements	225,000		
Strainer for PW2 Water System	45,000		
Plant Instrumentation/Control Valve Compres:	6,000		
NPSS Corrosion Study-Pilot Scale Testing	130,000		
Pickup Replacement	30,000		
Utility Cart Replacement	7,000		
Riding Mower Replacement	8,000		
Equipment Replacement	100,000		
Computer Replacement (5)	7,500		
<b>Total</b>	<b>\$ 2,977,500</b>		

## Wastewater Treatment Plant Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>	-			
Industrial Pretreatment Supervisor	1	1	1	1
Instrument and Controls Tech	1	1	1	1
Laboratory Technician II	1	1	1	1
Plant Maintenance Supervisor	1	1	1	1
Plant Mechanic I	1	1	1	1
Plant Mechanic II	2	2	2	2
Secretary II	1	1	1	1
Wastewater Treatment Plant Manager	1	1	1	1
Wastewater Plant Operator I	2	2	1	-
Wastewater Plant Operator II	-	-	-	3
Wastewater Plant Operator III	-	-	1	-
Wastewater Plant Operator IV	3	3	3	2
Chief Operator	1	1	1	1
<b>Total</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>
<b>Part Time Employees (Budget)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Wastewater Treatment Plant

## Wastewater Treatment Plant Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 2,971,999	\$ 3,324,269	\$ 3,243,000	\$ 3,652,168	13%
Miscellaneous	65,153	99,537	49,399	63,324	28%
Capital Transfer In	-	203,018	203,018	203,018	0%
System Development Charges	191,830	180,000	183,000	210,000	15%
Grants & Loans	-	4,590,000	1,908,000	2,682,000	41%
<b>Total Revenues</b>	<b>\$ 3,228,982</b>	<b>\$ 8,396,824</b>	<b>\$ 5,586,417</b>	<b>\$ 6,810,510</b>	<b>22%</b>
<b>Expenditures</b>					
Personnel	\$ 1,098,765	\$ 1,228,208	\$ 1,246,964	\$ 1,246,409	0%
Contractual Services	852,709	1,097,026	1,050,960	1,077,943	3%
Materials & Supplies	212,654	209,500	192,500	218,700	14%
Other	1,423,545	1,626,564	1,626,564	1,626,564	0%
Capital	871,428	6,094,913	2,817,130	4,197,500	49%
<b>Total Expenditures</b>	<b>\$ 4,459,101</b>	<b>\$ 10,256,211</b>	<b>\$ 6,934,118</b>	<b>\$ 8,367,116</b>	<b>21%</b>
<b>Net Wastewater Treatment Plant Fund</b>	<b>\$ (1,230,119)</b>	<b>\$ (1,859,387)</b>	<b>\$ (1,347,701)</b>	<b>\$ (1,556,606)</b>	<b>16%</b>
			Actual Reserves on June 30, 2012	\$ 4,620,434	
			Projected Reserves on June 30, 2013	\$ 4,022,733	
			Projected Reserves on June 30, 2014	\$ 3,216,127	

## Wastewater Treatment Plant Highlights

FY2014 Highlights: The increase in expenses over the FY13 Revised Budget are principally due to the increased electrical and City Interdepartmental Services costs. The fund is budgeted with a deficit of \$1,555,606 which is due to replacement capital projects. At the end of FY 2014, the reserves are projected to be \$3.013 million, the minimum fund reserve policy is \$2.2 million.

# Wastewater Treatment Plant

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
<b>Charges For Services</b>					
Sump & Septic Waste Charges	\$ 444,405	\$ 410,000	\$ 393,000	\$ 437,000	11%
Intergovernmental User Charges	2,527,594	2,914,269	2,850,000	3,215,168	13%
<b>Total Charges For Services</b>	<b>\$ 2,971,999</b>	<b>\$ 3,324,269</b>	<b>\$ 3,243,000</b>	<b>\$ 3,652,168</b>	<b>13%</b>
<b>Miscellaneous Revenue</b>					
Administrative Fees	\$ 28,894	\$ 29,537	\$ 29,537	\$ 18,324	-38%
Interest Income	48,894	70,000	29,272	45,000	54%
Gain/(Loss) On Investments	(12,635)	-	(9,410)	-	100%
<b>Total Miscellaneous Revenue</b>	<b>\$ 65,153</b>	<b>\$ 99,537</b>	<b>\$ 49,399</b>	<b>\$ 63,324</b>	<b>28%</b>
<b>Total Operating Revenue</b>	<b>\$ 3,037,152</b>	<b>\$ 3,423,806</b>	<b>\$ 3,292,399</b>	<b>\$ 3,715,492</b>	<b>13%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 746,490	\$ 843,236	\$ 847,668	\$ 860,879	2%
Overtime	46,136	29,200	36,545	29,200	-20%
<b>Total Salaries &amp; Wages</b>	<b>\$ 792,626</b>	<b>\$ 872,436</b>	<b>\$ 884,213</b>	<b>\$ 890,079</b>	<b>1%</b>
<b>Other Pay</b>					
Supplemental Pay					
Standby Time	\$ 6,767	\$ 7,950	\$ 7,602	\$ 7,950	5%
Disability Leave Buy-Back	8,689	10,000	7,260	10,000	38%
Accrued Leave Payoff	-	-	8,363	-	-100%
Other Allowances	1,320	1,440	3,669	6,000	64%
Clothing Allowance	221	1,425	900	1,425	58%
<b>Total Other Pay</b>	<b>\$ 16,997</b>	<b>\$ 20,815</b>	<b>\$ 27,794</b>	<b>\$ 25,375</b>	<b>-9%</b>
<b>Benefits</b>					
Health Insurance	\$ 146,221	\$ 158,884	\$ 158,884	\$ 151,687	-5%
Other Insurance Benefits	5,820	7,211	7,211	7,538	5%
FICA/Medicare Tax	58,639	68,329	68,329	70,034	2%
Retirement Contributions	56,928	62,828	62,828	64,653	3%
Workers' Compensation	21,534	37,705	37,705	37,043	-2%
<b>Total Benefits</b>	<b>\$ 289,142</b>	<b>\$ 334,957</b>	<b>\$ 334,957</b>	<b>\$ 330,955</b>	<b>-1%</b>
<b>Total Personnel</b>	<b>\$ 1,098,765</b>	<b>\$ 1,228,208</b>	<b>\$ 1,246,964</b>	<b>\$ 1,246,409</b>	<b>0%</b>

# Wastewater Treatment Plant

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Contractual Services</b>					
Investment Management	\$ 4,211	\$ 3,500	\$ 3,987	\$ 3,750	-6%
Other Purchased Services	23,119	26,000	26,000	28,000	8%
Engineering Services	-	208,000	208,000	-	-100%
Refuse Collection	26,314	52,000	44,000	60,000	36%
Energy - Electricity	316,158	295,200	298,000	307,000	3%
Energy - Natural Gas	52,577	70,000	50,000	70,000	40%
Maintenance Agreements	10,213	16,079	16,079	17,000	6%
Insurance & Bonds	16,014	18,547	18,547	21,920	18%
Telecommunications	23,231	22,500	4,600	22,500	389%
Postage/Shipping	798	1,000	1,039	1,100	6%
Printing/Reproduction	48	1,750	1,200	1,500	25%
Travel & Training	8,075	9,000	6,600	9,000	36%
Interdepartmental Services	72,161	74,609	74,609	212,198	184%
Admin/Mgmt Fees	249,663	253,002	253,002	282,042	11%
Other Contractual	36,710	32,906	35,000	29,000	-17%
Laundry & Towel Service	13,417	12,933	10,297	12,933	26%
<b>Total Contractual Services</b>	<b>\$ 852,709</b>	<b>\$ 1,097,026</b>	<b>\$ 1,050,960</b>	<b>\$ 1,077,943</b>	<b>3%</b>
<b>Materials &amp; Supplies</b>					
Chemicals	\$ 102,386	\$ 100,000	\$ 79,000	\$ 70,000	-11%
Other Materials & Supplies	64,288	55,000	60,000	76,700	28%
Instrumentation	10,041	9,500	9,500	20,000	111%
Booster/Lift Station Supplies	6,280	10,000	10,000	12,000	20%
Other Structures	29,659	35,000	34,000	40,000	18%
<b>Total Materials &amp; Supplies</b>	<b>\$ 212,654</b>	<b>\$ 209,500</b>	<b>\$ 192,500</b>	<b>\$ 218,700</b>	<b>14%</b>
<b>Other Expenses</b>					
Debt Service - Principal Payments	\$ 442,650	\$ 453,717	\$ 453,717	\$ 465,060	3%
Interest Expense	230,895	219,829	219,829	208,486	-5%
PILT & Franchise Fees	-	203,018	203,018	203,018	0%
Depreciation	750,000	750,000	750,000	750,000	0%
<b>Total Other Expenses</b>	<b>\$ 1,423,545</b>	<b>\$ 1,626,564</b>	<b>\$ 1,626,564</b>	<b>\$ 1,626,564</b>	<b>0%</b>
<b>Total Operating Expenses</b>	<b>\$ 3,587,673</b>	<b>\$ 4,161,298</b>	<b>\$ 4,116,988</b>	<b>\$ 4,169,616</b>	<b>1%</b>
<b>Operating Income (Loss)</b>	<b>\$ (550,521)</b>	<b>\$ (737,492)</b>	<b>\$ (824,589)</b>	<b>\$ (454,124)</b>	<b>45%</b>

# Wastewater Treatment Plant

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Capital Revenue</b>					
<b>Grants</b>					
State Grants Loans	\$ -	\$ 4,590,000	\$ 1,908,000	\$ 2,682,000	41%
<b>Total Grants</b>	\$ -	\$ 4,590,000	\$ 1,908,000	\$ 2,682,000	41%
<b>Development Charges</b>					
System Development Charges	\$ 191,830	\$ 180,000	\$ 183,000	\$ 210,000	15%
Transfer In	-	203,018	203,018	203,018	0%
<b>Total Development Charges</b>	\$ 191,830	\$ 383,018	\$ 386,018	\$ 413,018	7%
<b>Total Capital Revenue</b>	\$ 191,830	\$ 4,973,018	\$ 2,294,018	\$ 3,095,018	35%
<b>Capital Expenditures</b>					
<b>Capital - New</b>					
Improve Other Than Buildings	\$ 16,346	\$ 1,078,041	\$ 85,000	\$ 1,215,000	1329%
Light Equipment	2,307	2,500	2,300	5,000	117%
Heavy Equipment	163	500,000	500,000	-	-100%
<b>Total Capital - New</b>	\$ 18,816	\$ 1,580,541	\$ 587,300	\$ 1,220,000	108%
<b>Capital - Replacement</b>					
Buildings	\$ 62,933	\$ 30,000	\$ 10,000	\$ 125,000	1150%
Improve Other Than Buildings	516,478	4,202,634	1,967,890	2,570,000	31%
Light Equipment	73,369	100,000	130,000	145,000	12%
Intangibles	-	48,000	48,000	-	-100%
Technologies	193,762	126,238	66,240	130,000	96%
Heavy Equipment	6,070	7,500	7,700	7,500	-3%
<b>Total Capital - Replacement</b>	\$ 852,612	\$ 4,514,372	\$ 2,229,830	\$ 2,977,500	34%
<b>Total Capital Expenditures</b>	\$ 871,428	\$ 6,094,913	\$ 2,817,130	\$ 4,197,500	49%
<b>Net Capital</b>	\$ (679,598)	\$ (1,121,895)	\$ (523,112)	\$ (1,102,482)	111%
<b>Net Fund</b>	\$ (1,230,119)	\$ (1,859,387)	\$ (1,347,701)	\$ (1,556,606)	16%

# Refuse Collection

## Income Statement (Budget Basis)

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b><u>Operating Activity</u></b>					
<b>Revenues</b>					
Charges for Services	\$ 4,932,135	\$ 5,086,800	\$ 5,133,950	\$ 5,274,675	3%
Administration/Management Fees	30,051	30,051	30,051	30,051	0%
Recycling Revenue	168,937	130,000	130,000	130,000	0%
<b>Total Revenues</b>	<b>5,131,123</b>	<b>5,246,851</b>	<b>5,294,001</b>	<b>5,434,726</b>	<b>3%</b>
<b>Expenses</b>					
Personnel Services	1,090,721	1,367,624	1,310,910	1,383,997	6%
Contractual	2,946,484	2,528,147	2,913,259	3,027,256	4%
Materials & Supplies	32,120	31,400	35,900	31,900	-11%
PILT & Franchise Fees	-	230,372	230,372	230,372	0%
Depreciation	526,000	526,000	526,000	555,000	6%
<b>Total Expenses</b>	<b>4,595,325</b>	<b>4,683,543</b>	<b>5,016,441</b>	<b>5,228,525</b>	<b>4%</b>
<b>Operating Income (Loss)</b>	<b>535,798</b>	<b>563,308</b>	<b>277,560</b>	<b>206,201</b>	<b>-26%</b>
<b><u>Non-operating Activity</u></b>					
<b>Revenues</b>					
Interest	27,777	24,000	24,000	24,000	0%
Gain/(Loss) on Sale of Investments	(5,999)	-	7,315	7,315	0%
Contributions	48,938	33,000	38,400	26,400	-31%
<b>Total Revenues</b>	<b>70,716</b>	<b>57,000</b>	<b>69,715</b>	<b>57,715</b>	<b>-17%</b>
<b>Expenses</b>					
Keep Casper Beautiful	105,515	213,649	79,130	21,200	-73%
<b>Total Expenses</b>	<b>106,216</b>	<b>213,649</b>	<b>79,130</b>	<b>21,200</b>	<b>-73%</b>
<b>Non-operating Income (Loss)</b>	<b>(35,500)</b>	<b>(156,649)</b>	<b>(9,415)</b>	<b>36,515</b>	<b>488%</b>
<b><u>Capital Activity</u></b>					
<b>Sources</b>					
Transfers In	100,000	230,372	230,372	230,372	0%
<b>Total Sources</b>	<b>100,000</b>	<b>230,372</b>	<b>230,372</b>	<b>230,372</b>	<b>0%</b>
<b>Uses</b>					
New Capital	97,102	266,750	150,000	114,880	-23%
Replacement Capital	569,450	1,020,275	1,020,275	809,800	-21%
<b>Total Uses</b>	<b>666,552</b>	<b>1,287,025</b>	<b>1,170,275</b>	<b>924,680</b>	<b>-21%</b>
<b>Capital Income (Loss)</b>	<b>(566,552)</b>	<b>(1,056,653)</b>	<b>(939,903)</b>	<b>(694,308)</b>	<b>26%</b>
<b>Net Income (Loss)</b>	<b>\$ (66,254)</b>	<b>\$ (649,994)</b>	<b>\$ (671,758)</b>	<b>\$ (451,592)</b>	<b>33%</b>

# Refuse Collection

## Refuse Collection FY 2013 Capital Summary

Replacement Capital		New Capital	
Commercial Bins & Refurbishing Parts	\$ 35,000	New Commercial Containers	\$ 25,000
Depot Steps & Container Maintenance	15,000	New Recycling Cardboard	5,000
Replacement of 300s & 450s	30,000	Mulch Mowing Educational Progræ	25,000
Front Load Truck	235,000	New Residential Trash Containers	9,880
Rear Load Truck	245,000	Design of Extension of Truck Barr	50,000
Side Load Truck	245,000		
Computer Replacement (2)	3,300		
Monitors for GIS & RouteSmart (2)	800		
Miscellaneous Computer Equipment Replace	700		
<b>Total</b>	<b>\$ 809,800</b>	<b>Total</b>	<b>\$ 114,880</b>

## Refuse Collection Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Construction Maint Worker I	1	1	1	1
Sanitation Equipment Operer II	5	5	5	6 *
Secretary II	1	1	1	1
Senior Sanitation Equip Oper	5	5	6	6
SW Coll Route/ Vehicle Maintenance Co	1	1	-	-
SW Collection Supervisor	1	1	1	1
SW Superintendent	-	1	1	1
Municipal Worker II	-	-	-	1 *
Municipal Worker III	1	1	1	1
<b>Total</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>18</b>

\*Proposing converting two part-time positions to full-time for FY 2014

<b>Part Time Employees (Budget)</b>	\$ 46,665	\$ 46,147	\$ 88,150	\$ 4,500
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# Refuse Collection

## Refuse Collection Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 4,932,135	\$ 5,086,800	\$ 5,133,950	\$ 5,274,675	3%
Miscellaneous	269,704	217,051	229,766	217,766	-5%
Transfer In	100,000	230,372	230,372	230,372	0%
<b>Total Revenues</b>	<b>\$ 5,301,839</b>	<b>\$ 5,534,223</b>	<b>\$ 5,594,088</b>	<b>\$ 5,722,813</b>	<b>2%</b>
<b>Expenditures</b>					
Personnel	\$ 1,090,721	\$ 1,367,624	\$ 1,310,910	\$ 1,383,997	6%
Contractual Services	2,946,484	2,528,147	2,913,259	3,027,256	4%
Materials & Supplies	32,120	31,400	35,900	31,900	-11%
Other	632,216	970,021	835,502	806,572	-3%
Capital	666,552	1,287,025	1,170,275	924,680	-21%
<b>Total Expenditures</b>	<b>\$ 5,368,093</b>	<b>\$ 6,184,217</b>	<b>\$ 6,265,846</b>	<b>\$ 6,174,405</b>	<b>-1%</b>
<b>Net Refuse Collection Fund</b>	<b>\$ (66,254)</b>	<b>\$ (649,994)</b>	<b>\$ (671,758)</b>	<b>\$ (451,592)</b>	<b>33%</b>
			Actual Reserves on June 30, 2012	\$ 5,048,268	
			Projected Reserves on June 30, 2013	\$ 4,902,510	
			Projected Reserves on June 30, 2014	\$ 5,005,917	

### Refuse Collection Highlights

Highlights for FY 2014: Operating revenues are budgeted to increase 3% in FY 2014 due to growth in commercial and residential customers. Full-time personnel is budgeted to increase due to the conversion of two part-time positions to full-time.

# Refuse Collection

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Operations</b>					
<b>Operating Revenues</b>					
<b>Charges For Services</b>					
Commercial Charges	\$ 1,447,437	\$ 1,486,800	\$ 1,571,250	\$ 1,602,675	2%
Residential Charges	3,484,698	3,600,000	3,562,700	3,672,000	3%
<b>Total Charges For Services</b>	<b>\$ 4,932,135</b>	<b>\$ 5,086,800</b>	<b>\$ 5,133,950</b>	<b>\$ 5,274,675</b>	<b>3%</b>
<b>Miscellaneous Revenue</b>					
Recycle Revenue	\$ 168,937	\$ 130,000	\$ 130,000	\$ 130,000	0%
Interest On Investments	27,777	24,000	24,000	24,000	0%
Gain/(Loss) On Sale Of Investments	(5,999)	-	7,315	7,315	0%
Contributions	48,938	33,000	38,400	26,400	-31%
Admin/Mgmt Fees	30,051	30,051	30,051	30,051	0%
<b>Total Miscellaneous</b>	<b>\$ 269,704</b>	<b>\$ 217,051</b>	<b>\$ 229,766</b>	<b>\$ 217,766</b>	<b>-5%</b>
<b>Transfers</b>					
Transfers In	\$ 100,000	\$ 230,372	\$ 230,372	\$ 230,372	0%
<b>Total Miscellaneous</b>	<b>\$ 100,000</b>	<b>\$ 230,372</b>	<b>\$ 230,372</b>	<b>\$ 230,372</b>	<b>0%</b>
<b>Total Operating Revenue</b>	<b>\$ 5,301,839</b>	<b>\$ 5,534,223</b>	<b>\$ 5,594,088</b>	<b>\$ 5,722,813</b>	<b>2%</b>
<b>Operating Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 697,558	\$ 848,226	\$ 809,370	\$ 912,942	13%
Part Time	46,147	88,150	68,900	4,500	-93%
Overtime	56,382	57,700	57,700	57,700	0%
<b>Total Salaries &amp; Wages</b>	<b>\$ 800,087</b>	<b>\$ 994,076</b>	<b>\$ 935,970</b>	<b>\$ 975,142</b>	<b>4%</b>
<b>Other Pay</b>					
Supplemental Pay					
Disability Leave Buy-Back	\$ 4,818	\$ 5,000	\$ 6,892	\$ 7,000	2%
Other Allowances	560	960	960	960	0%
<b>Total Other Pay</b>	<b>\$ 5,378</b>	<b>\$ 5,960</b>	<b>\$ 7,852</b>	<b>\$ 7,960</b>	<b>1%</b>

# Refuse Collection

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Benefits</b>					
Health Insurance	\$ 143,113	\$ 169,375	\$ 169,375	\$ 201,906	19%
Other Insurance Benefits	5,900	7,881	7,881	8,614	9%
FICA/Medicare Tax	58,502	76,825	76,825	75,318	-2%
Retirement Contributions	53,716	65,011	65,011	69,610	7%
Unemployment Compensation	472	2,500	2,500	2,500	0%
Workers' Compensation	22,473	44,196	44,196	41,547	-6%
Clothing Allowance	1,080	1,800	1,300	1,400	8%
<b>Total Benefits</b>	<b>\$ 285,256</b>	<b>\$ 367,588</b>	<b>\$ 367,088</b>	<b>\$ 400,895</b>	<b>9%</b>
<b>Total Personnel</b>	<b>\$ 1,090,721</b>	<b>\$ 1,367,624</b>	<b>\$ 1,310,910</b>	<b>\$ 1,383,997</b>	<b>6%</b>
<b>Contractual Services</b>					
Investment Fees	\$ 1,998	\$ 1,570	\$ 1,570	\$ 1,570	0%
Office Machine Repairs	250	250	250	250	0%
Insurance & Bonds	37,543	41,001	41,001	46,136	13%
Telecommunications	774	870	870	870	0%
Radio	-	600	600	600	0%
Postage/Shipping	2,758	650	650	650	0%
Advertising	1,574	1,550	1,550	1,550	0%
Printing/Reproduction	5,763	10,800	10,800	10,800	0%
Travel & Training	2,137	3,000	4,500	4,500	0%
Interdepartmental Services	798,594	838,053	838,053	882,468	5%
Admin/Mgmt Fees	198,600	158,500	158,500	184,527	16%
Balefill	1,802,877	1,367,000	1,753,500	1,753,500	0%
Other Contractual	24,352	21,220	23,720	62,140	162%
Association Dues	183	183	195	195	0%
Recycling Services	69,081	82,900	77,500	77,500	0%
<b>Total Contractual Services</b>	<b>\$ 2,946,484</b>	<b>\$ 2,528,147</b>	<b>\$ 2,913,259</b>	<b>\$ 3,027,256</b>	<b>4%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 961	\$ 1,300	\$ 1,300	\$ 1,300	0%
Operating Supplies	23,924	22,000	26,000	22,000	-15%
Other Materials & Supplies	1,982	3,000	3,000	3,000	0%
Uniforms	1,770	1,700	2,200	2,200	0%
Safety Equipment/Supplies	2,538	2,400	2,400	2,400	0%
Small Tools & Supplies	945	1,000	1,000	1,000	0%
<b>Total Materials &amp; Supplies</b>	<b>\$ 32,120</b>	<b>\$ 31,400</b>	<b>\$ 35,900</b>	<b>\$ 31,900</b>	<b>-11%</b>

# Refuse Collection

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Other Expenses</b>					
PILT & Franchise Fees	\$ -	\$ 230,372	\$ 230,372	\$ 230,372	0%
Depreciation	526,000	526,000	526,000	555,000	6%
Bad Debt Expense	701	-	-	-	0%
Keep Casper Beautiful	105,515	213,649	79,130	21,200	-73%
<b>Total Other Expenses</b>	<b>\$ 632,216</b>	<b>\$ 970,021</b>	<b>\$ 835,502</b>	<b>\$ 806,572</b>	<b>-3%</b>
<b>Capital</b>					
<b>Capital - New</b>					
Light Equipment	\$ 97,102	\$ 156,250	\$ 118,000	\$ 64,880	-45%
Intangibles	-	110,500	32,000	-	-100%
Buildings	-	-	-	50,000	100%
<b>Total Capital - New</b>	<b>\$ 97,102</b>	<b>\$ 266,750</b>	<b>\$ 150,000</b>	<b>\$ 114,880</b>	<b>-23%</b>
<b>Capital - Replacement</b>					
Improvements Other Than Bldgs.	\$ 4,408	\$ 75,659	\$ 75,659	\$ -	-100%
Buildings	37,659	1,875	1,875	-	-100%
Light Equipment	87,084	80,000	80,000	80,000	0%
Heavy Equipment	438,775	861,241	861,241	725,000	-16%
Technologies	1,524	1,500	1,500	4,800	220%
<b>Total Capital - Replacement</b>	<b>\$ 569,450</b>	<b>\$ 1,020,275</b>	<b>\$ 1,020,275</b>	<b>\$ 809,800</b>	<b>-21%</b>
<b>Total Capital</b>	<b>\$ 666,552</b>	<b>\$ 1,287,025</b>	<b>\$ 1,170,275</b>	<b>\$ 924,680</b>	<b>-21%</b>
<b>Total Expenses</b>	<b>\$ 5,368,093</b>	<b>\$ 6,184,217</b>	<b>\$ 6,265,846</b>	<b>\$ 6,174,405</b>	<b>-1%</b>
<b>Net Fund</b>	<b>\$ (66,254)</b>	<b>\$ (649,994)</b>	<b>\$ (671,758)</b>	<b>\$ (451,592)</b>	<b>33%</b>

# Balefill

## Income Statement (Budget Basis)

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b><u>Operating Activity</u></b>					
<b>Revenues</b>					
Charges for Services	\$ 5,786,954	\$ 5,590,318	\$ 5,889,936	\$ 5,905,797	0%
Administration/Management Fees	198,600	158,500	158,500	158,500	0%
<b>Total Revenues</b>	<b>5,985,554</b>	<b>5,748,818</b>	<b>6,048,436</b>	<b>6,064,297</b>	<b>0%</b>
<b>Expenses</b>					
Personnel Services	1,429,004	1,509,566	1,508,206	1,568,497	4%
Contractual	1,552,877	1,287,954	1,273,022	1,359,808	7%
Materials & Supplies	593,073	620,300	619,900	650,900	5%
PILT & Franchise Fees	-	271,490	271,490	271,490	0%
Depreciation	478,000	478,000	478,000	491,000	3%
Sales tax	2,427	2,800	2,800	2,800	0%
Landfill Closure/Post-closure	170,000	170,000	170,000	170,000	0%
<b>Total Expenses</b>	<b>4,225,381</b>	<b>4,340,110</b>	<b>4,323,418</b>	<b>4,514,495</b>	<b>4%</b>
<b>Operating Income (Loss)</b>	<b>1,760,173</b>	<b>1,408,708</b>	<b>1,725,018</b>	<b>1,549,802</b>	<b>-10%</b>
<b><u>Non-operating Activity</u></b>					
<b>Revenues</b>					
Interest	42,076	21,000	28,900	28,900	0%
Miscellaneous	42,103	56,000	62,753	81,000	29%
<b>Total Revenues</b>	<b>84,179</b>	<b>77,000</b>	<b>91,653</b>	<b>109,900</b>	<b>20%</b>
<b>Expenses</b>					
Principal and Interest Payments	140,172	140,300	140,300	140,250	0%
<b>Total Expenses</b>	<b>140,172</b>	<b>140,300</b>	<b>140,300</b>	<b>140,250</b>	<b>0%</b>
<b>Non-operating Income (Loss)</b>	<b>(55,993)</b>	<b>(63,300)</b>	<b>(48,647)</b>	<b>(30,350)</b>	<b>38%</b>
<b><u>Capital Activity</u></b>					
<b>Sources</b>					
Grants & Loans	-	75,000	46,007	75,000	63%
Transfers In	-	271,490	271,490	271,490	0%
<b>Total Sources</b>	<b>-</b>	<b>346,490</b>	<b>317,497</b>	<b>346,490</b>	<b>9%</b>
<b>Uses</b>					
New Capital	4,325,342	1,100,620	1,100,620	838,000	-24%
Replacement Capital	516,285	809,088	1,297,673	447,300	-66%
<b>Total Uses</b>	<b>4,841,627</b>	<b>1,909,708</b>	<b>2,398,293</b>	<b>1,285,300</b>	<b>-46%</b>
<b>Capital Income (Loss)</b>	<b>(4,841,627)</b>	<b>(1,563,218)</b>	<b>(2,080,796)</b>	<b>(938,810)</b>	<b>55%</b>
<b>Net Income (Loss)</b>	<b>\$ (3,137,447)</b>	<b>\$ (217,810)</b>	<b>\$ (404,425)</b>	<b>\$ 580,642</b>	<b>244%</b>

# Balefill

## Balefill FY 2014 Capital Summary

Replacement Capital		New Capital	
Conveyor Replacement	\$ 195,000	Compost Yard Surface Improvem	\$ 135,000
Envirobale Upgrades	106,000	E-waste Drop Off Area	125,000
Baler Liner Replacement & Other Preventative	45,000	Biosolids Composting Facility	425,000
Mobile Steam Cleaner	6,200	Fencing Improvements	153,000
Computer Replacements (3)	4,500		
<b>Total</b>	<b>\$ 356,700</b>	<b>Total</b>	<b>\$ 838,000</b>

## Balefill Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Balefill Clerk	2	2	2	2
Balefill Supervisor	1	1	1	1
Baler Operator	4	4	4	4
Environmental Safety Technician	1	1	1	1
Equipment Operator II	5	5	5	5
Keep Casper Beautiful Coordinator	1	1	1	1
Municipal Service Worker I	-	-	-	1 *
Municipal Service Worker II	1	1	1	1
Solid Waste Division Manager	1	1	1	1
SW Collection Operator II	-	-	-	1 *
SW Diversion/ Special Waste Supervisor	1	1	1	1
Baler Operations Coordinator	1	1	1	1
<b>Total</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>20</b>

\*Proposing converting two part-time positions to full-time for FY 2014

<b>Part Time Employees (Budget)</b>	\$ 44,027	\$ 54,108	\$ 64,575	\$ 18,125
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# Balefill

<b>Balefill Budget Summary</b>					
	<b>FY 2012 ACTUAL</b>	<b>FY 2013 REVISED</b>	<b>FY 2013 ESTIMATE</b>	<b>FY 2014 PROPOSED</b>	<b>% ▲</b>
<b>Revenues</b>					
Charges for Service	\$ 5,786,954	\$ 5,590,318	\$ 5,889,936	\$ 5,905,797	0%
Miscellaneous	282,779	235,500	250,153	268,400	7%
Transfer In	-	271,490	271,490	271,490	0%
Grants	-	75,000	46,007	75,000	63%
<b>Total Revenues</b>	<b>\$ 6,069,733</b>	<b>\$ 6,172,308</b>	<b>\$ 6,457,586</b>	<b>\$ 6,520,687</b>	<b>1%</b>
<b>Expenditures</b>					
Personnel	\$ 1,429,004	\$ 1,509,566	\$ 1,508,206	\$ 1,568,497	4%
Contractual Services	1,552,877	1,287,954	1,273,022	1,359,808	7%
Materials & Supplies	593,073	620,300	619,900	650,900	5%
Other	793,077	1,062,590	1,062,590	1,075,540	1%
Capital	4,841,627	1,909,708	2,398,293	1,285,300	-46%
<b>Total Expenditures</b>	<b>\$ 9,209,658</b>	<b>\$ 6,390,118</b>	<b>\$ 6,862,011</b>	<b>\$ 5,940,045</b>	<b>-13%</b>
<b>Net Balefill Fund</b>	<b>\$ (3,139,925)</b>	<b>\$ (217,810)</b>	<b>\$ (404,425)</b>	<b>\$ 580,642</b>	<b>244%</b>
			Actual Reserves on June 30, 2012	\$ 4,756,358	
			Projected Reserves on June 30, 2013	\$ 4,999,933	
			Projected Reserves on June 30, 2014	\$ 6,241,575	
The reserve change and net for each year differ due to depreciation and post-closure expense, which are non-cash expenses.					

## Balefill Highlights

Highlights for FY 2014: Balefill charges for service are projected to increase slightly in 2014 due to increases in Commercial Revenues stemming from out-of-county waste and demolition projects. Personnel is budgeted to increase 4% due to the proposed conversion of two part-time employees to full-time.

# Balefill

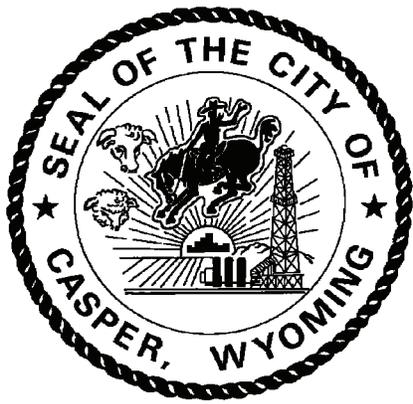
	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Operations</b>					
<b>Operating Revenues</b>					
<b>Grants</b>					
State Grants/Loans including County Consensus	\$ -	\$ 75,000	\$ 46,007	\$ 75,000	63%
<b>Total Grants</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ 46,007</b>	<b>\$ 75,000</b>	<b>63%</b>
<b>Charges For Services</b>					
Commercial Charges	\$ 582,365	\$ 598,582	\$ 451,900	\$ 663,561	47%
Residential Charges	974,077	981,800	966,000	966,000	0%
Private Commercial Charges	3,809,952	3,800,200	3,595,800	3,800,000	6%
Contaminated Soil	256,504	85,000	750,000	350,000	-53%
Other Charges	164,056	124,736	126,236	126,236	0%
<b>Total Charges For Services</b>	<b>\$ 5,786,954</b>	<b>\$ 5,590,318</b>	<b>\$ 5,889,936</b>	<b>\$ 5,905,797</b>	<b>0%</b>
<b>Miscellaneous Revenue</b>					
Sales - Compost/Tarps/Woodchips	\$ 50,967	\$ 56,000	\$ 56,000	\$ 81,000	45%
Interest On Investments	42,076	21,000	28,900	28,900	0%
Gain/(Loss) On Sale Of Invest.	(8,864)	-	6,753	-	-100%
Admin/Mgmt Fees	198,600	158,500	158,500	158,500	0%
Transfers In	-	271,490	271,490	271,490	0%
<b>Total Miscellaneous</b>	<b>\$ 282,779</b>	<b>\$ 506,990</b>	<b>\$ 521,643</b>	<b>\$ 539,890</b>	<b>3%</b>
<b>Total Operating Revenue</b>	<b>\$ 6,069,733</b>	<b>\$ 6,172,308</b>	<b>\$ 6,457,586</b>	<b>\$ 6,520,687</b>	<b>1%</b>
<b>Total Revenue</b>	<b>\$ 6,069,733</b>	<b>\$ 6,172,308</b>	<b>\$ 6,457,586</b>	<b>\$ 6,520,687</b>	<b>1%</b>
<b>Operating Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 946,385	\$ 989,019	\$ 989,019	\$ 1,070,161	8%
Part Time	54,108	64,575	64,575	18,125	-72%
Overtime	31,312	34,800	34,800	34,800	0%
<b>Total Salaries &amp; Wages</b>	<b>\$ 1,031,805</b>	<b>\$ 1,088,394</b>	<b>\$ 1,088,394</b>	<b>\$ 1,123,086</b>	<b>3%</b>
<b>Other Pay</b>					
Standby Time	\$ 7,313	\$ 7,650	\$ 7,650	\$ 7,650	0%
Disability Leave Buy-Back	8,826	9,270	9,270	9,270	0%
Accrued Leave Payoff	3,131	-	-	-	0%
Other Allowances	6,060	6,060	6,060	6,060	0%
<b>Total Other Pay</b>	<b>\$ 25,330</b>	<b>\$ 22,980</b>	<b>\$ 22,980</b>	<b>\$ 22,980</b>	<b>0%</b>

# Balefill

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Benefits</b>					
Health Insurance	\$ 187,626	\$ 177,384	\$ 177,384	\$ 193,683	9%
Other Insurance Benefits	7,621	8,647	8,647	9,479	10%
FICA/Medicare Tax	76,362	85,326	85,326	87,904	3%
Retirement Contributions	70,228	73,666	73,666	79,879	8%
Unemployment Compensation	162	1,000	-	1,000	100%
Workers' Compensation	29,370	49,084	49,084	48,486	-1%
Clothing Allowance	500	3,085	2,725	2,000	-27%
<b>Total Benefits</b>	<b>\$ 371,869</b>	<b>\$ 398,192</b>	<b>\$ 396,832</b>	<b>\$ 422,431</b>	<b>6%</b>
<b>Total Personnel</b>	<b>\$ 1,429,004</b>	<b>\$ 1,509,566</b>	<b>\$ 1,508,206</b>	<b>\$ 1,568,497</b>	<b>4%</b>
<b>Contractual Services</b>					
Investment Fees	\$ 3,540	\$ 2,530	\$ 3,734	\$ 3,734	0%
Medical Testing Services	741	1,300	1,850	1,850	0%
Engineering Services	275,911	297,337	297,337	261,600	-12%
Other Testing	41,205	40,700	40,700	39,900	-2%
Water	7,647	8,400	12,000	12,000	0%
Energy - Electricity	91,557	80,000	82,300	82,300	0%
Energy - Natural Gas	32,299	40,000	18,000	20,000	11%
Alarm	2,113	2,380	1,700	1,700	0%
Equipment Rental	17,807	57,000	37,000	37,000	0%
Insurance & Bonds	24,420	33,096	33,096	45,868	39%
State Landfill Assurance Prg	1,362	3,200	1,400	1,400	0%
Telecommunications	6,768	5,600	6,350	6,350	0%
Radio	-	600	600	600	0%
Postage/Shipping	1,016	1,200	1,200	1,200	0%
Advertising	2,295	1,050	1,050	1,050	0%
Printing/Reproduction	2,514	2,500	2,500	2,500	0%
Travel & Training	5,583	5,580	5,580	5,580	0%
Interdepartmental Services	607,871	395,097	395,097	458,168	16%
Admin/Mgmt Fees	30,051	30,051	30,051	59,331	97%
Other Contractual	397,477	279,160	300,160	316,360	5%
Association Dues	700	1,173	1,317	1,317	0%
<b>Total Contractual Services</b>	<b>\$ 1,552,877</b>	<b>\$ 1,287,954</b>	<b>\$ 1,273,022</b>	<b>\$ 1,359,808</b>	<b>7%</b>

# Balefill

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 2,562	\$ 3,000	\$ 3,000	\$ 3,000	0%
Operating Supplies	332,952	365,400	337,400	365,400	8%
Other Materials & Supplies	2,852	3,200	3,700	3,700	0%
Uniforms	4,194	3,950	3,950	3,950	0%
Safety Equipment/Supplies	8,172	8,900	8,900	11,900	34%
Cover Materials	12,187	20,000	20,000	20,000	0%
Building Supplies	2,500	2,500	2,500	2,500	0%
Infectious Waste Disposal Supplies	12,761	10,000	8,400	8,400	0%
Paint & Sign Supplies	3,575	7,100	7,100	7,100	0%
Small Tools & Supplies	485	1,250	1,250	1,250	0%
Bulk Fuel	210,833	195,000	223,700	223,700	0%
<b>Total Materials &amp; Supplies</b>	<b>\$ 593,073</b>	<b>\$ 620,300</b>	<b>\$ 619,900</b>	<b>\$ 650,900</b>	<b>5%</b>
<b>Other Expenses</b>					
PILT & Franchise Fees	\$ -	\$ 271,490	\$ 271,490	\$ 271,490	0%
Depreciation	478,000	478,000	478,000	491,000	3%
Landfill Closure/Post Closure Costs	170,000	170,000	170,000	170,000	0%
Principal Payments	92,645	95,000	95,000	97,300	2%
Interest Expense	47,527	45,300	45,300	42,950	-5%
Bad Debt Expense	2,478	-	-	-	0%
Sales Tax	2,427	2,800	2,800	2,800	0%
<b>Total Other Expenses</b>	<b>\$ 793,077</b>	<b>\$ 1,062,590</b>	<b>\$ 1,062,590</b>	<b>\$ 1,075,540</b>	<b>1%</b>
<b>Capital</b>					
<b>Capital - New</b>					
Buildings	\$ -	\$ 30,792	\$ 30,792	\$ -	-100%
Light Equipment	3,984	23,000	23,000	-	-100%
Improve Other Than Buildings	4,321,358	1,046,828	1,046,828	838,000	-20%
<b>Total Capital - New</b>	<b>\$ 4,325,342</b>	<b>\$ 1,100,620</b>	<b>\$ 1,100,620</b>	<b>\$ 838,000</b>	<b>-24%</b>
<b>Capital - Replacement</b>					
Buildings	\$ -	\$ 9,515	\$ -	\$ -	0%
Light Equipment	-	20,000	20,000	6,200	-69%
Heavy Equipment	511,967	776,573	1,274,673	436,600	-66%
Technologies	4,318	3,000	3,000	4,500	50%
<b>Total Capital - Replacement</b>	<b>\$ 516,285</b>	<b>\$ 809,088</b>	<b>\$ 1,297,673</b>	<b>\$ 447,300</b>	<b>-66%</b>
<b>Total Capital</b>	<b>\$ 4,841,627</b>	<b>\$ 1,909,708</b>	<b>\$ 2,398,293</b>	<b>\$ 1,285,300</b>	<b>-46%</b>
<b>Total Expenses</b>	<b>\$ 9,209,658</b>	<b>\$ 6,390,118</b>	<b>\$ 6,862,011</b>	<b>\$ 5,940,045</b>	<b>-13%</b>
<b>Net Fund</b>	<b>\$ (3,139,925)</b>	<b>\$ (217,810)</b>	<b>\$ (404,425)</b>	<b>\$ 580,642</b>	<b>244%</b>



**Leisure**  
**Enterprise Funds**

Casper Events  
Center

Golf  
Course

Casper Recreation  
Center

Aquatics Ice

Arena Hogadon  
Ski Area

# Leisure Enterprise Funds

## Leisure Enterprise Funds Budget Summary by Category

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 4,512,097	\$ 4,669,976	\$ 4,061,199	\$ 4,542,000	12%
Miscellaneous	308,310	344,320	333,157	352,062	6%
Transfer In	2,757,114	2,125,183	2,588,441	2,418,080	-7%
<b>Total Revenues</b>	<b>\$ 7,577,521</b>	<b>\$ 7,139,479</b>	<b>\$ 6,982,797</b>	<b>\$ 7,312,142</b>	<b>5%</b>
<b>Expenditures</b>					
Personnel	\$ 4,321,053	\$ 4,528,099	\$ 4,416,391	\$ 4,494,687	2%
Contractual Services	2,106,998	2,069,614	2,144,320	2,091,593	-2%
Materials & Supplies	577,189	605,810	596,151	608,287	2%
Other	515,725	21,365	21,215	4,625	-78%
Capital	139,174	138,720	122,720	151,700	24%
<b>Total Expenditures</b>	<b>\$ 7,660,139</b>	<b>\$ 7,363,608</b>	<b>\$ 7,300,797</b>	<b>\$ 7,350,892</b>	<b>1%</b>
<b>Net All Leisure Enterprise Funds</b>	<b>\$ (82,618)</b>	<b>\$ (224,129)</b>	<b>\$ (318,000)</b>	<b>\$ (38,750)</b>	<b>88%</b>

## Leisure Enterprise Summary by Fund

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Casper Events Center</b>					
Revenues	\$ 2,845,945	\$ 2,868,686	\$ 2,725,861	\$ 2,811,705	3%
Expenditures	2,845,688	2,868,686	2,725,861	2,811,705	3%
Net	257	-	-	-	0%
<b>Municipal Golf Course</b>					
Revenues	1,362,286	861,814	919,659	940,819	2%
Expenditures	1,419,851	925,551	954,610	979,569	3%
Net	(57,565)	(63,737)	(34,951)	(38,750)	11%
<b>Casper Recreation Center</b>					
Revenues	1,058,997	1,139,165	1,141,193	1,150,471	1%
Expenditures	1,063,065	1,139,165	1,141,193	1,150,471	1%
Net	(4,068)	-	-	-	0%
<b>Aquatics</b>					
Revenues	1,075,748	1,049,636	1,037,355	1,023,982	-1%
Expenditures	1,075,748	1,049,636	1,037,355	1,023,982	-1%
Net	-	-	-	-	0%
<b>Ice Arena</b>					
Revenues	464,918	489,277	482,571	514,784	7%
Expenditures	465,067	489,277	502,779	514,784	2%
Net	(149)	-	(20,208)	-	100%
<b>Hogadon</b>					
Revenues	769,627	730,901	676,158	870,381	29%
Expenditures	790,720	891,293	938,999	870,381	-7%
Net	(21,093)	(160,392)	(262,841)	-	100%
<b>Revenues- All Leisure Enterprise</b>	<b>7,577,521</b>	<b>7,139,479</b>	<b>6,982,797</b>	<b>7,312,142</b>	<b>5%</b>
<b>Expenditures- All Leisure Enterprise</b>	<b>7,660,139</b>	<b>6,472,315</b>	<b>6,361,798</b>	<b>6,480,511</b>	<b>2%</b>
<b>Net All Leisure Enterprise</b>	<b>\$ (82,618)</b>	<b>\$ (224,129)</b>	<b>\$ (318,000)</b>	<b>\$ (38,750)</b>	<b>88%</b>

# Casper Events Center

## Income Statement (Budget Basis)

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b><u>Operating Activity</u></b>					
<b>Revenues</b>					
Charges for Services	\$ 1,891,537	\$ 2,118,620	\$ 1,642,500	\$ 1,885,100	15%
Administration/Management Fees	140,459	148,534	148,534	151,299	2%
<b>Total Revenues</b>	<b>2,031,996</b>	<b>2,267,154</b>	<b>1,791,034</b>	<b>2,036,399</b>	<b>14%</b>
<b>Expenses</b>					
Personnel Services	1,787,641	1,901,841	1,805,620	1,889,059	5%
Contractual	738,722	625,245	598,876	607,981	2%
Materials & Supplies	297,615	313,700	293,465	289,865	-1%
Other	-	-	-	-	0%
<b>Total Expenses</b>	<b>2,823,978</b>	<b>2,840,786</b>	<b>2,697,961</b>	<b>2,786,905</b>	<b>3%</b>
<b>Operating Income (Loss)</b>	<b>(791,982)</b>	<b>(573,632)</b>	<b>(906,927)</b>	<b>(750,506)</b>	<b>17%</b>
<b><u>Non-operating Activity</u></b>					
<b>Revenues</b>					
Interest	378	275	275	275	0%
Miscellaneous	5,942	8,000	8,000	11,500	44%
Transfers In	807,629	593,257	926,560	763,531	-18%
<b>Total Revenues</b>	<b>813,949</b>	<b>601,532</b>	<b>934,835</b>	<b>775,306</b>	<b>-17%</b>
<b>Non-operating Income (Loss)</b>	<b>813,949</b>	<b>601,532</b>	<b>934,835</b>	<b>775,306</b>	<b>-17%</b>
<b><u>Capital Activity</u></b>					
<b>Uses</b>					
Capital	21,710	27,900	27,900	24,800	-11%
<b>Total Uses</b>	<b>21,710</b>	<b>27,900</b>	<b>27,900</b>	<b>24,800</b>	<b>-11%</b>
<b>Capital Income (Loss)</b>	<b>(21,710)</b>	<b>(27,900)</b>	<b>(27,900)</b>	<b>(24,800)</b>	<b>11%</b>
<b>Net Income (Loss)</b>	<b>\$ 257</b>	<b>\$ -</b>	<b>\$ 8</b>	<b>\$ -</b>	<b>-100%</b>

# Casper Events Center

## Casper Events Center Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Leisure Services Director	1	1	1	1
Events Center Manager	1	1	1	1
Accounting Technician	1	1	1	1
CEC Office Coordinator	1	1	1	1
Audio Visual Technician	1	1	1	1
Box Office Manager	1	1	1	1
Event Coordinator	1	1	1	1
Food & Bev Superintendent	1	1	1	1
Food & Beverage Manager	1	1	1	1
Maintenance Crew Chief	1	1	1	1
Maintenance & Technical Crew Chief	1	1	1	1
Marketing Promotions Manager	1	1	1	1
Operations Supervisor	1	1	1	1
Special Facilities Superintendent	1	-	-	-
Food & Beverage Service Coordinator	1	1	1	1
<b>Total</b>	15	14	14	14
<b>Part Time Employees (Budget)</b>	\$ 632,504	\$ 607,893	\$ 663,734	\$ 668,090

## Casper Events Center Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 1,891,537	\$ 2,118,620	\$ 1,642,500	\$ 1,885,100	15%
Miscellaneous	146,779	156,809	156,801	163,074	4%
Transfer In	807,629	593,257	926,560	763,531	-18%
<b>Total Revenues</b>	\$ 2,845,945	\$ 2,868,686	\$ 2,725,861	\$ 2,811,705	3%
<b>Expenditures</b>					
Personnel	\$ 1,787,641	\$ 1,901,841	\$ 1,805,620	\$ 1,889,059	5%
Contractual Services	738,722	625,245	598,876	607,981	2%
Materials & Supplies	297,615	313,700	293,465	289,865	-1%
Capital	21,710	27,900	27,900	24,800	-11%
<b>Total Expenditures</b>	\$ 2,845,688	\$ 2,868,686	\$ 2,725,861	\$ 2,811,705	3%
<b>Net Casper Events Center Fund</b>	\$ 257	\$ -	\$ -	\$ -	0%
				Actual Reserves on June 30, 2012	\$ 84,280
				Projected Reserves on June 30, 2013	\$ 84,280
				Projected Reserves on June 30, 2014	\$ 84,280

## Casper Events Center Highlights

Highlights for FY 2014: During FY 2013 there was a lack of show availability which in turn resulted in a 29% increase in the FY 2014 proposed transfer in from the General Fund, as compared to FY 2013, to subsidize this operation. Reserves will be kept low, but a recapitalization may be needed in the future to provide cash flow.

# Casper Events Center

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
<b>Charges For Services</b>					
ATM Fees	\$ 8,422	\$ 9,000	\$ 9,000	\$ 9,000	0%
Catering	277,550	320,000	205,000	260,000	27%
Gratuities - Service Fee	33,254	37,000	28,000	29,000	4%
Building Rental	208,617	200,000	160,000	200,000	25%
Equipment Fees	58,815	55,000	45,000	55,000	22%
Concessions	388,441	415,000	350,000	365,000	4%
Alcohol Sales	226,900	240,000	225,000	230,000	2%
Parking Income	77,949	100,000	75,000	100,000	33%
Exhibitor Services	31,868	28,000	28,000	30,000	7%
Service Fees	159,769	212,000	140,000	160,000	14%
Reimbursable Wages	379,862	464,620	332,500	397,500	20%
Lease Fees	40,090	38,000	45,000	49,600	10%
<b>Total Charges For Services</b>	<b>\$ 1,891,537</b>	<b>\$ 2,118,620</b>	<b>\$ 1,642,500</b>	<b>\$ 1,885,100</b>	<b>15%</b>
<b>Miscellaneous</b>					
Interest on Investments	\$ 378	\$ 275	\$ 275	\$ 275	0%
Administrative Fees	140,459	148,534	148,534	151,299	2%
Unclassified Miscellaneous	5,942	8,000	8,000	11,500	44%
<b>Total Miscellaneous</b>	<b>\$ 146,779</b>	<b>\$ 156,809</b>	<b>\$ 156,809</b>	<b>\$ 163,074</b>	<b>4%</b>
<b>Transfers</b>					
Transfers In	\$ 807,629	\$ 593,257	\$ 926,560	\$ 763,531	-18%
<b>Total Transfers</b>	<b>\$ 807,629</b>	<b>\$ 593,257</b>	<b>\$ 926,560</b>	<b>\$ 763,531</b>	<b>-18%</b>
<b>Total Revenue</b>	<b>\$ 2,845,945</b>	<b>\$ 2,868,686</b>	<b>\$ 2,725,869</b>	<b>\$ 2,811,705</b>	<b>3%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 750,732	\$ 803,728	\$ 803,728	\$ 802,115	0%
Part Time	607,893	663,734	584,573	668,090	14%
Overtime	18,258	34,300	24,300	34,300	41%
<b>Total Salaries &amp; Wages</b>	<b>\$ 1,376,883</b>	<b>\$ 1,501,762</b>	<b>\$ 1,412,601</b>	<b>\$ 1,504,505</b>	<b>7%</b>
<b>Other Pay</b>					
Supplemental Pay	\$ 31,193	\$ 33,487	\$ 33,487	\$ 33,487	0%
Disability Leave Buy-Back	7,687	7,200	7,802	7,900	1%
Accrued Leave Payoff	3,192	-	-	-	0%
Other Allowances	16,520	16,500	16,500	16,980	3%
<b>Total Other Pay</b>	<b>\$ 58,592</b>	<b>\$ 57,187</b>	<b>\$ 57,789</b>	<b>\$ 58,367</b>	<b>1%</b>
<b>Benefits</b>					
Health Insurance	\$ 111,836	\$ 109,037	\$ 109,040	\$ 93,648	-14%
Other Insurance Benefits	6,271	6,741	6,779	6,762	0%
FICA/Medicare Tax	105,432	118,609	112,019	119,525	7%
Retirement Contributions	61,155	66,371	66,068	65,313	-1%
Unemployment Compensation	31,579	15,300	14,500	15,300	6%
Workers' Compensation	35,893	26,834	26,824	25,639	-4%
<b>Total Benefits</b>	<b>\$ 352,166</b>	<b>\$ 342,892</b>	<b>\$ 335,230</b>	<b>\$ 326,187</b>	<b>-3%</b>
<b>Total Personnel</b>	<b>\$ 1,787,641</b>	<b>\$ 1,901,841</b>	<b>\$ 1,805,620</b>	<b>\$ 1,889,059</b>	<b>5%</b>

# Casper Events Center

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Contractual Services</b>					
Water	\$ 19,200	\$ 20,000	\$ 20,000	\$ 20,000	0%
Refuse Collection	3,759	3,500	3,000	3,500	17%
Energy - Electricity	251,639	130,000	133,000	133,700	1%
Energy - Natural Gas	36,281	25,000	17,000	25,000	47%
Equipment Repairs	15,151	17,000	17,000	18,000	6%
Maintenance Agreements	93,277	90,300	90,897	117,487	29%
Insurance & Bonds	31,307	39,248	39,248	44,448	13%
Telecommunications	12,704	13,000	13,000	13,000	0%
Postage/Shipping	2,037	3,300	2,500	3,000	20%
Advertising	11,543	20,250	20,250	10,250	-49%
Printing/Reproduction	7,213	6,300	7,500	7,500	0%
Travel & Training	7,418	10,100	9,900	8,450	-15%
Interdepartmental Services	31,682	32,926	32,926	32,946	0%
Admin/Mgmt Fees	29,396	30,221	7,555	-	-100%
Other Contractual	121,203	112,100	92,100	102,100	11%
Association Dues	1,805	1,600	1,600	1,600	0%
Credit Card Service Charges	63,107	69,400	59,400	66,000	11%
Production Service	-	1,000	32,000	1,000	-97%
<b>Total Contractual Services</b>	<b>\$ 738,722</b>	<b>\$ 625,245</b>	<b>\$ 598,876</b>	<b>\$ 607,981</b>	<b>2%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 11,513	\$ 10,200	\$ 10,215	\$ 10,215	0%
Catering Supplies	122,687	122,000	106,000	105,000	-1%
Other Materials & Supplies	2,911	3,250	2,250	2,250	0%
Uniforms	2,399	3,000	3,000	3,000	0%
Safety Equipment/Supplies	1,615	2,250	2,250	2,150	-4%
Alcohol Supplies	51,647	57,000	56,250	56,250	0%
Building Supplies	26,253	26,000	26,000	26,000	0%
Concession Supplies	78,590	90,000	87,500	85,000	-3%
<b>Total Materials &amp; Supplies</b>	<b>\$ 297,615</b>	<b>\$ 313,700</b>	<b>\$ 293,465</b>	<b>\$ 289,865</b>	<b>-1%</b>
<b>Capital</b>					
<b>Capital New</b>					
Technologies	\$ 11,748	\$ 17,900	\$ 17,900	\$ 14,800	-17%
<b>Total Capital New</b>	<b>\$ 11,748</b>	<b>\$ 17,900</b>	<b>\$ 17,900</b>	<b>\$ 14,800</b>	<b>-17%</b>
<b>Capital Replacement</b>					
Improve Other Than Buildings	\$ 9,962	\$ 10,000	\$ 10,000	\$ 10,000	0%
<b>Total Capital Replacement</b>	<b>\$ 9,962</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>0%</b>
<b>Total Capital</b>	<b>\$ 21,710</b>	<b>\$ 27,900</b>	<b>\$ 27,900</b>	<b>\$ 24,800</b>	<b>-11%</b>
<b>Total Expenses</b>	<b>\$ 2,845,688</b>	<b>\$ 2,868,686</b>	<b>\$ 2,725,861</b>	<b>\$ 2,811,705</b>	<b>3%</b>
<b>Net Fund</b>	<b>\$ 257</b>	<b>\$ -</b>	<b>\$ 8</b>	<b>\$ -</b>	<b>-100%</b>

# Municipal Golf Course

## Income Statement (Budget Basis)

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Operating Activity</b>					
<b>Revenues</b>					
Charges for Services	\$ 818,587	\$ 795,000	\$ 850,000	\$ 870,000	2%
Transfer In	478,794	-	-	-	0%
Administration/Management Fees	51,639	53,614	53,614	54,819	2%
<b>Total Revenues</b>	<b>1,349,020</b>	<b>848,614</b>	<b>903,614</b>	<b>924,819</b>	<b>2%</b>
<b>Expenses</b>					
Personnel Services	430,377	461,693	447,302	455,434	2%
Contractual	324,290	329,308	394,708	366,235	-7%
Materials & Supplies	89,589	98,700	86,200	94,400	10%
Depreciation	-	-	-	-	0%
Debt Service & Interest	506,633	17,400	17,400	-	-100%
Other	-	-	-	-	0%
<b>Total Expenses</b>	<b>1,350,889</b>	<b>907,101</b>	<b>945,610</b>	<b>916,069</b>	<b>-3%</b>
<b>Operating Income (Loss)</b>	<b>(1,869)</b>	<b>(58,487)</b>	<b>(41,996)</b>	<b>8,750</b>	<b>121%</b>
<b>Non-operating Activity</b>					
<b>Revenues</b>					
Interest	1,069	3,200	-	-	0%
Miscellaneous	12,197	10,000	16,045	16,000	0%
<b>Total Revenues</b>	<b>13,266</b>	<b>13,200</b>	<b>16,045</b>	<b>16,000</b>	<b>0%</b>
<b>Non-operating Income (Loss)</b>	<b>13,266</b>	<b>13,200</b>	<b>16,045</b>	<b>16,000</b>	<b>0%</b>
<b>Capital Activity</b>					
<b>Uses</b>					
Replacement Capital	68,962	18,450	9,000	63,500	606%
<b>Total Uses</b>	<b>68,962</b>	<b>18,450</b>	<b>9,000</b>	<b>63,500</b>	<b>606%</b>
<b>Capital Income (Loss)</b>	<b>(68,962)</b>	<b>(18,450)</b>	<b>(9,000)</b>	<b>(63,500)</b>	<b>606%</b>
<b>Net Income (Loss)</b>	<b>\$ (57,565)</b>	<b>\$ (63,737)</b>	<b>\$ (34,951)</b>	<b>\$ (38,750)</b>	<b>11%</b>

# Municipal Golf Course

## Golf Course Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Food & Beverage Manager	1	-	-	-
Special Facilities Superintendent	-	1	1	1
Golf Course Mechanic	1	1	1	1
Golf Course Supervisor	1	1	1	1
Golf Course Technician	1	1	1	1
Irrigation Technician	1	1	1	1
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 74,189</b>	<b>\$ 64,123</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>

## Golf Course Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 818,587	\$ 795,000	\$ 850,000	\$ 870,000	2%
Miscellaneous	64,905	66,814	69,659	70,819	2%
Transfer In	478,794	-	-	-	0%
<b>Total Revenues</b>	<b>\$ 1,362,286</b>	<b>\$ 861,814</b>	<b>\$ 919,659</b>	<b>\$ 940,819</b>	<b>2%</b>
<b>Expenditures</b>					
Personnel	\$ 430,377	\$ 461,693	\$ 447,302	\$ 455,434	2%
Contractual Services	324,290	329,308	394,708	366,235	-7%
Materials & Supplies	89,589	98,700	86,200	94,400	10%
Other	506,633	17,400	17,400	-	-100%
Capital	68,962	18,450	9,000	63,500	606%
<b>Total Expenditures</b>	<b>\$ 1,419,851</b>	<b>\$ 925,551</b>	<b>\$ 954,610</b>	<b>\$ 979,569</b>	<b>3%</b>
<b>Net Golf Course Fund</b>	<b>\$ (57,565)</b>	<b>\$ (63,737)</b>	<b>\$ (34,951)</b>	<b>\$ (38,750)</b>	<b>11%</b>
				Actual Reserves on June 30, 2012	\$ 80,850
				Projected Reserves on June 30, 2013	\$ 45,899
				Projected Reserves on June 30, 2014	\$ 7,149

## Municipal Golf Course Highlights

Highlights for FY 2014: A significant portion of the financial performance of the Golf Course is weather dependent. Water usage during the dry year was significantly higher than budgeted. The advertising budget is significantly increasing and revenues are projected to increase as a result of the increased advertising. At the conclusion of FY 2014, it is anticipated that the reserves in the Golf Fund will be nearly depleted.

# Municipal Golf Course

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Operations</b>					
<b>Operating Revenues</b>					
<b>Charges For Services</b>					
Golf Cart Rental	\$ 230,736	\$ 230,000	\$ 250,000	\$ 250,000	0%
Season Passes	241,674	250,000	250,000	260,000	4%
Green Fees	346,177	315,000	350,000	360,000	3%
<b>Total Charges For Services</b>	<b>\$ 818,587</b>	<b>\$ 795,000</b>	<b>\$ 850,000</b>	<b>\$ 870,000</b>	<b>2%</b>
<b>Miscellaneous Revenue</b>					
Interest on Investments	\$ 1,069	\$ 3,200	\$ -	\$ -	0%
Administrative Fees	51,639	53,614	53,614	54,819	2%
Gain (Loss) On Sale Of Investments	(295)	-	-	-	0%
Building Rental	12,492	10,000	15,000	15,000	0%
Miscellaneous Revenue	-	-	1,045	1,000	-4%
<b>Total Miscellaneous</b>	<b>\$ 64,905</b>	<b>\$ 66,814</b>	<b>\$ 69,659</b>	<b>\$ 70,819</b>	<b>2%</b>
<b>Transfer In</b>					
Transfer In- Loan Payoff	\$ 478,794	\$ -	\$ -	\$ -	0%
<b>Total Transfer In</b>	<b>\$ 478,794</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Operating Revenue</b>	<b>\$ 1,362,286</b>	<b>\$ 861,814</b>	<b>\$ 919,659</b>	<b>\$ 940,819</b>	<b>2%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 253,738	\$ 265,440	\$ 250,949	\$ 269,806	8%
Part Time	64,123	60,000	60,000	60,000	0%
Overtime	702	-	100	3,000	2900%
<b>Total Salaries &amp; Wages</b>	<b>\$ 318,563</b>	<b>\$ 325,440</b>	<b>\$ 311,049</b>	<b>\$ 332,806</b>	<b>7%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 2,192	\$ 3,467	\$ 3,467	\$ 2,500	-28%
Accrued Leave Pay-off	4,213	-	-	-	0%
Other Allowances	4,560	4,560	4,560	4,560	0%
<b>Total Other Pay</b>	<b>\$ 10,965</b>	<b>\$ 8,027</b>	<b>\$ 8,027</b>	<b>\$ 7,060</b>	<b>-12%</b>
<b>Benefits</b>					
Health Insurance	\$ 47,121	\$ 57,941	\$ 57,941	\$ 48,421	-16%
Other Insurance Benefits	1,973	2,289	2,289	2,201	-4%
FICA/Medicare Tax	24,218	26,122	26,122	26,001	0%
Retirement Contributions	18,070	19,827	19,827	19,602	-1%
Unemployment Compensation	401	7,000	7,000	5,000	-29%
Workers' Compensation	9,066	15,047	15,047	14,343	-5%
<b>Total Benefits</b>	<b>\$ 100,849</b>	<b>\$ 128,226</b>	<b>\$ 128,226</b>	<b>\$ 115,568</b>	<b>-10%</b>
<b>Total Personnel</b>	<b>\$ 430,377</b>	<b>\$ 461,693</b>	<b>\$ 447,302</b>	<b>\$ 455,434</b>	<b>2%</b>

# Municipal Golf Course

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Contractual Services</b>					
Investment Fees	\$ 122	\$ -	\$ -	\$ -	0%
Contractual Supervisors	115,383	110,000	120,000	120,000	0%
Water	53,580	60,000	115,000	60,000	-48%
Energy - Electricity	36,576	40,000	42,000	45,400	8%
Energy - Natural Gas	2,129	3,500	2,500	3,500	40%
Maintenance Agreements	2,190	2,200	2,200	-	-100%
Insurance & Bonds	7,153	5,997	5,997	9,686	62%
Telecommunications	2,447	2,500	2,500	2,500	0%
Advertising	1,270	3,000	2,300	20,000	770%
Travel & Training	4,216	5,000	4,500	5,000	11%
Interdepartmental Services	39,664	38,249	38,249	38,249	0%
Admin/Mgmt Fees	35,060	36,062	36,062	36,100	0%
Other Contractual	10,020	11,000	10,100	11,000	9%
Association Dues	720	800	800	800	0%
Credit Card Service Charges	13,760	11,000	12,500	14,000	12%
<b>Total Contractual Services</b>	<b>\$ 324,290</b>	<b>\$ 329,308</b>	<b>\$ 394,708</b>	<b>\$ 366,235</b>	<b>-7%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 284	\$ 300	\$ 500	\$ 300	-40%
Operating Supplies	706	1,000	800	800	0%
Safety Equipment/Supplies	151	400	200	300	50%
Golf Course Supplies	4,619	4,000	3,000	4,000	33%
Landscape Maintenance Supplies	43,687	49,000	44,000	49,000	11%
Irrigation Supplies	13,923	15,000	11,000	11,000	0%
Small Tools & Supplies	523	1,000	700	1,000	43%
Bulk Fuel	25,696	28,000	26,000	28,000	8%
<b>Total Materials &amp; Supplies</b>	<b>\$ 89,589</b>	<b>\$ 98,700</b>	<b>\$ 86,200</b>	<b>\$ 94,400</b>	<b>10%</b>
<b>Other Expenses</b>					
Principal Payments/Debt Service	\$ 493,428	\$ 17,400	\$ 17,400	\$ -	-100%
Interest Expense	13,205	-	-	-	0%
<b>Total Other Expenses</b>	<b>\$ 506,633</b>	<b>\$ 17,400</b>	<b>\$ 17,400</b>	<b>\$ -</b>	<b>-100%</b>

# Municipal Golf Course

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Capital - Replacement</b>					
Improvements Other Than Buildings	\$ -	\$ 10,000	\$ 9,000	\$ 7,000	-22%
Technologies	1,963	8,450	-	1,500	100%
Light Equipment	66,999	-	-	55,000	100%
<b>Total Capital - Replacement</b>	<b>\$ 68,962</b>	<b>\$ 18,450</b>	<b>\$ 9,000</b>	<b>\$ 63,500</b>	<b>606%</b>
<b>Total Capital</b>	<b>\$ 68,962</b>	<b>\$ 18,450</b>	<b>\$ 9,000</b>	<b>\$ 63,500</b>	<b>606%</b>
<b>Total Expenses</b>	<b>\$ 1,419,851</b>	<b>\$ 925,551</b>	<b>\$ 954,610</b>	<b>\$ 979,569</b>	<b>3%</b>
<b>Net Fund</b>	<b>\$ (57,565)</b>	<b>\$ (63,737)</b>	<b>\$ (34,951)</b>	<b>\$ (38,750)</b>	<b>11%</b>

# Casper Recreation Center

## Income Statement (Budget Basis)

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b><u>Operating Activity</u></b>					
<b>Revenues</b>					
Charges for Services	\$ 555,733	\$ 553,900	\$ 556,144	\$ 559,300	1%
<b>Total Revenues</b>	<b>555,733</b>	<b>553,900</b>	<b>556,144</b>	<b>559,300</b>	<b>1%</b>
<b>Expenses</b>					
Personnel Services	809,255	876,676	879,748	882,262	0%
Contractual	202,518	218,709	217,859	225,241	3%
Materials & Supplies	39,443	41,350	41,356	41,668	1%
Promotional Expenses	241	200	50	100	100%
Debt Service & Interest	124	230	230	200	-13%
<b>Total Expenses</b>	<b>1,051,581</b>	<b>1,137,165</b>	<b>1,139,243</b>	<b>1,149,471</b>	<b>1%</b>
<b>Operating Income (Loss)</b>	<b>(495,848)</b>	<b>(583,265)</b>	<b>(583,099)</b>	<b>(590,171)</b>	<b>1%</b>
<b><u>Non-operating Activity</u></b>					
<b>Revenues</b>					
Miscellaneous	152	-	-	-	0%
Transfers In	503,112	585,265	585,049	591,171	1%
<b>Total Revenues</b>	<b>503,264</b>	<b>585,265</b>	<b>585,049</b>	<b>591,171</b>	<b>1%</b>
<b>Non-operating Income (Loss)</b>	<b>503,264</b>	<b>585,265</b>	<b>585,049</b>	<b>591,171</b>	<b>1%</b>
<b><u>Capital Activity</u></b>					
<b>Capital</b>					
New Capital	7,416	2,000	1,950	1,000	-49%
Replacement Capital	-	-	-	-	0%
<b>Total Uses</b>	<b>7,416</b>	<b>2,000</b>	<b>1,950</b>	<b>1,000</b>	<b>-49%</b>
<b>Capital Income (Loss)</b>	<b>(7,416)</b>	<b>(2,000)</b>	<b>(1,950)</b>	<b>(1,000)</b>	<b>49%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

# Casper Recreation Center

## Casper Recreation Center Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Accounting Technician	-	-	1	1 **
Custodial Maintenance Worker I	1	1	1	1
Recreation Coordinator	2	2	2	2
Recreation Superintendent	1	1	1	1
Recreation Supervisor	2	2	2	2
Secretary II	1	1	-	-
Senior Custodial Maint Worker	1	1	1	1
<b>Total</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>

\*\*Secretary II reclassified as Accounting Technician in FY 2013

**Part Time Employees (Budget)**      \$ 230,910    \$ 245,412    \$ 279,486    \$ 279,486

## Casper Recreation Center Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 555,733	\$ 553,900	\$ 556,144	\$ 559,300	1%
Miscellaneous	152	-	-	-	0%
Transfers In	503,112	585,265	585,049	591,171	1%
<b>Total Revenues</b>	<b>\$ 1,058,997</b>	<b>\$ 1,139,165</b>	<b>\$ 1,141,193</b>	<b>\$ 1,150,471</b>	<b>1%</b>
<b>Expenditures</b>					
Personnel	\$ 809,255	\$ 876,676	\$ 879,748	\$ 882,262	0%
Contractual Services	202,518	218,709	217,859	225,241	3%
Materials & Supplies	39,443	41,350	41,356	41,668	1%
Other	4,433	430	280	300	7%
Capital	7,416	2,000	1,950	1,000	-49%
<b>Total Expenditures</b>	<b>\$ 1,063,065</b>	<b>\$ 1,139,165</b>	<b>\$ 1,141,193</b>	<b>\$ 1,150,471</b>	<b>1%</b>
<b>Net Casper Recreation Center Fund</b>	<b>\$ (4,068)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
				Actual Reserves on June 30, 2012	\$ 97,274
				Projected Reserves on June 30, 2013	\$ 97,274
				Projected Reserves on June 30, 2014	\$ 97,274

## Casper Recreation Center Highlights

Highlights for FY 2014: Revenues and expenses are budgeted to increase 1% in FY2014. The transfer in to subsidize operations has increased 1%. Contractual Services increased 3% due to an increase in the online payment service.

# Casper Recreation Center

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Operations</b>					
<b>Operating Revenues</b>					
<b>Charges For Services</b>					
Park User Fees	\$ 12,417	\$ 15,000	\$ 14,000	\$ -	-100%
Recreation Passes	57,734	65,000	59,500	65,000	9%
Courts	2,248	-	-	-	0%
Classes	292,959	275,000	285,144	292,000	2%
Locker Rental	5,479	5,600	5,600	5,800	4%
Room Rental	27,901	25,000	25,600	27,000	5%
Towel Rental	1,771	1,700	1,700	1,800	6%
Equipment Fees	1,240	1,000	1,000	1,000	0%
League User Fees	46,663	40,000	47,000	47,000	0%
Pro Shop Sales	2,596	4,000	4,000	4,000	0%
Foundation Contribution	5,073	6,000	7,000	7,000	0%
Concessions	7,702	9,000	9,000	9,000	0%
Ball Field User Fees	59,264	70,000	63,000	64,000	2%
Admissions	32,076	36,000	33,000	35,000	6%
Tennis Court User Fees	567	600	600	700	17%
Other Charges	43	-	-	-	0%
<b>Total Charges For Services</b>	<b>\$ 555,733</b>	<b>\$ 553,900</b>	<b>\$ 556,144</b>	<b>\$ 559,300</b>	<b>1%</b>
<b>Miscellaneous Revenue</b>					
Interest on Investments	\$ 152	\$ -	\$ -	\$ -	0%
<b>Total Miscellaneous</b>	<b>\$ 152</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Transfers</b>					
Transfers In	\$ 503,112	\$ 585,265	\$ 585,049	\$ 591,171	1%
<b>Total Transfers</b>	<b>\$ 503,112</b>	<b>\$ 585,265</b>	<b>\$ 585,049</b>	<b>\$ 591,171</b>	<b>1%</b>
<b>Total Operating Revenue</b>	<b>\$ 1,058,997</b>	<b>\$ 1,139,165</b>	<b>\$ 1,141,193</b>	<b>\$ 1,150,471</b>	<b>1%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 396,878	\$ 414,502	\$ 414,502	\$ 419,483	1%
Part Time	245,412	279,486	282,056	279,486	-1%
Overtime	1,161	1,000	1,000	1,000	0%
<b>Total Salaries &amp; Wages</b>	<b>\$ 643,451</b>	<b>\$ 694,988</b>	<b>\$ 697,558</b>	<b>\$ 699,969</b>	<b>0%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 2,603	\$ 2,950	\$ 3,452	\$ 2,092	-39%
Other Allowances	4,560	4,560	4,560	4,560	0%
<b>Total Other Pay</b>	<b>\$ 7,163</b>	<b>\$ 7,510</b>	<b>\$ 8,012</b>	<b>\$ 6,652</b>	<b>-17%</b>

# Casper Recreation Center

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Benefits</b>					
Health Insurance	\$ 58,552	\$ 75,560	\$ 75,560	\$ 75,567	0%
Other Insurance Benefits	3,257	3,367	3,367	3,355	0%
FICA/Medicare Tax	47,913	53,739	53,739	54,056	1%
Retirement Contributions	28,295	30,073	30,073	30,041	0%
Unemployment Compensation	3,613	500	500	500	0%
Workers' Compensation	17,011	10,939	10,939	12,122	11%
<b>Total Benefits</b>	<b>\$ 158,641</b>	<b>\$ 174,178</b>	<b>\$ 174,178</b>	<b>\$ 175,641</b>	<b>1%</b>
<b>Total Personnel</b>	<b>\$ 809,255</b>	<b>\$ 876,676</b>	<b>\$ 879,748</b>	<b>\$ 882,262</b>	<b>0%</b>
<b>Contractual Services</b>					
Water	\$ 14,760	\$ 16,000	\$ 16,000	\$ 16,000	0%
Office Equipment Repairs	969	1,050	1,050	1,500	43%
Maintenance Agreements	14,342	12,430	12,430	17,400	40%
Insurance & Bonds	11,698	13,262	13,262	17,478	32%
Energy - Electricity	43,879	53,000	53,000	48,200	-9%
Energy - Natural Gas	5,992	6,000	6,000	6,000	0%
Telecommunications	4,825	5,100	5,100	5,100	0%
Postage/Shipping	1,327	1,500	1,500	1,500	0%
Advertising	3,349	6,000	6,000	5,000	-17%
Printing/Reproduction	14,465	15,900	15,900	17,750	12%
Travel & Training	3,382	5,500	4,450	4,500	1%
Interdepartmental Services	39,071	40,132	40,132	40,146	0%
Admin/Mgmt Fees	33,319	33,960	33,960	34,542	2%
Other Contractual	10,164	7,700	8,000	9,000	13%
Association Dues	976	1,175	1,075	1,125	5%
<b>Total Contractual Services</b>	<b>\$ 202,518</b>	<b>\$ 218,709</b>	<b>\$ 217,859</b>	<b>\$ 225,241</b>	<b>3%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 4,223	\$ 3,750	\$ 3,750	\$ 3,500	-7%
Operating Supplies	14,976	17,500	17,656	18,918	7%
Other Materials & Supplies	1,028	800	800	250	-69%
Uniforms	1,145	1,600	1,600	1,600	0%
Custodial Supplies	13,749	12,000	12,000	13,000	8%
Photo Supplies	177	400	250	400	60%
Resale Supplies	3,857	4,800	4,800	3,750	-22%
Small Tools & Supplies	288	500	500	250	-50%
<b>Total Materials &amp; Supplies</b>	<b>\$ 39,443</b>	<b>\$ 41,350</b>	<b>\$ 41,356</b>	<b>\$ 41,668</b>	<b>1%</b>
<b>Other Expenses</b>					
Promotional Expenses	\$ 241	\$ 200	\$ 50	\$ 100	100%
Principal Payments/Debt Service	4,068	-	-	-	0%
Sales Tax	124	230	230	200	-13%
<b>Total Other Expenses</b>	<b>\$ 4,433</b>	<b>\$ 430</b>	<b>\$ 280</b>	<b>\$ 300</b>	<b>7%</b>
<b>Capital - New</b>					
Technologies	\$ 7,416	\$ 2,000	\$ 1,950	\$ 1,000	-49%
<b>Total Capital - New</b>	<b>\$ 7,416</b>	<b>\$ 2,000</b>	<b>\$ 1,950</b>	<b>\$ 1,000</b>	<b>-49%</b>
<b>Total Capital</b>	<b>\$ 7,416</b>	<b>\$ 2,000</b>	<b>\$ 1,950</b>	<b>\$ 1,000</b>	<b>-49%</b>
<b>Total Expenses</b>	<b>\$ 1,063,065</b>	<b>\$ 1,139,165</b>	<b>\$ 1,141,193</b>	<b>\$ 1,150,471</b>	<b>1%</b>
<b>Net Fund</b>	<b>\$ (4,068)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

# Aquatics

## Income Statement (Budget Basis)

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Operating Activity</b>					
<b>Revenues</b>					
Charges for Services	\$ 534,544	\$ 487,250	\$ 472,100	\$ 504,800	7%
Administration/Management Fees	-	17,497	17,497	19,969	14%
Miscellaneous Revenue	31,124	23,500	23,500	25,500	9%
<b>Total Revenues</b>	<b>565,668</b>	<b>528,247</b>	<b>513,097</b>	<b>550,269</b>	<b>7%</b>
<b>Expenses</b>					
Personnel Services	655,403	641,244	635,723	626,574	-1%
Contractual	344,295	342,197	339,897	323,633	-5%
Materials & Supplies	70,301	62,460	58,000	68,050	17%
Other	1,570	1,135	1,135	1,325	17%
<b>Total Expenses</b>	<b>1,071,569</b>	<b>1,047,036</b>	<b>1,034,755</b>	<b>1,019,582</b>	<b>-1%</b>
<b>Operating Income (Loss)</b>	<b>(505,901)</b>	<b>(518,789)</b>	<b>(521,658)</b>	<b>(469,313)</b>	<b>10%</b>
<b>Non-operating Activity</b>					
<b>Revenues</b>					
Interest	-	-	-	-	0%
Transfers In	510,080	521,389	524,258	473,713	-10%
<b>Total Revenues</b>	<b>510,080</b>	<b>521,389</b>	<b>524,258</b>	<b>473,713</b>	<b>-10%</b>
<b>Non-operating Income (Loss)</b>	<b>510,080</b>	<b>521,389</b>	<b>524,258</b>	<b>473,713</b>	<b>-10%</b>
<b>Capital Activity</b>					
<b>Uses</b>					
Capital - New	658	-	-	1,000	100%
Capital - Replacement	3,521	2,600	2,600	3,400	31%
<b>Total Uses</b>	<b>4,179</b>	<b>2,600</b>	<b>2,600</b>	<b>4,400</b>	<b>69%</b>
<b>Capital Income (Loss)</b>	<b>(4,179)</b>	<b>(2,600)</b>	<b>(2,600)</b>	<b>(4,400)</b>	<b>69%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

# Aquatics

## Aquatics Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Recreation Coordinator	1	1	1	1
Recreation Supervisor	1	1	1	1
Custodial Maintenance Worker I	-	1	1	1
Senior Custodial Maint Worker	1	1	1	1
<b>Total</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 353,378</b>	<b>\$ 377,151</b>	<b>\$ 355,000</b>	<b>\$ 333,898</b>

## Aquatics Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 534,544	\$ 487,250	\$ 472,100	\$ 504,800	7%
Miscellaneous	31,124	40,997	40,997	45,469	11%
Transfer In	510,080	521,389	524,258	473,713	-10%
<b>Total Revenues</b>	<b>\$ 1,075,748</b>	<b>\$ 1,049,636</b>	<b>\$ 1,037,355</b>	<b>\$ 1,023,982</b>	<b>-1%</b>
<b>Expenditures</b>					
Personnel	\$ 655,403	\$ 641,244	\$ 635,723	\$ 626,574	-1%
Contractual Services	344,295	342,197	339,897	323,633	-5%
Materials & Supplies	70,301	62,460	58,000	68,050	17%
Other	1,570	1,135	1,135	1,325	17%
Capital	4,179	2,600	2,600	4,400	69%
<b>Total Expenditures</b>	<b>\$ 1,075,748</b>	<b>\$ 1,049,636</b>	<b>\$ 1,037,355</b>	<b>\$ 1,023,982</b>	<b>-1%</b>
<b>Net Aquatics Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
	Actual Reserves on June 30, 2012	\$	-		
	Projected Reserves on June 30, 2013	\$	-		
	Projected Reserves on June 30, 2014	\$	-		

## Aquatics Highlights

**Highlights for FY 2014:** This budget reflects a 1% decrease in revenues and expenses as a result of closing two pools, Mike Sedar and Kelly Walsh for FY 2014 season. The three remaining pools are projected to experience increased visits as a result of these closures.

# Aquatics

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
<b>Operations</b>					
<b>Charges For Services</b>					
Daily Admissions	239,933.00	220,000.00	215,000.00	223,000.00	4%
Special Events - Admission	12,162.00	12,000.00	9,000.00	10,500.00	17%
Lesson Fees	123,781.00	114,500.00	109,500.00	123,000.00	12%
Season Passes	97,287.00	87,500.00	87,000.00	93,000.00	7%
Locker Rental	4,009.00	4,000.00	3,400.00	3,850.00	13%
Pool Rentals	39,761.00	32,000.00	31,500.00	33,750.00	7%
Building Rent - Party	10,327.00	11,000.00	11,000.00	11,000.00	0%
Pro Shop Sales	7,284.00	6,250.00	5,700.00	6,700.00	18%
<b>Total Charges For Services</b>	<b>\$ 534,544</b>	<b>\$ 487,250</b>	<b>\$ 472,100</b>	<b>\$ 504,800</b>	<b>7%</b>
<b>Miscellaneous Revenue</b>					
Concessions	\$ 31,124	\$ 23,500	\$ 23,500	\$ 25,500	9%
Administrative Fees	-	17,497	17,497	19,969	14%
<b>Total Miscellaneous Revenue</b>	<b>\$ 31,124</b>	<b>\$ 40,997</b>	<b>\$ 40,997</b>	<b>\$ 45,469</b>	<b>11%</b>
<b>Transfers</b>					
Transfer In- Perpetual Care	\$ 230,080	\$ 241,389	\$ 244,258	\$ 193,713	-21%
Transfer In- 1% #14	280,000	280,000	280,000	280,000	0%
<b>Total Transfers</b>	<b>\$ 510,080</b>	<b>\$ 521,389</b>	<b>\$ 524,258</b>	<b>\$ 473,713</b>	<b>-10%</b>
<b>Total Operating Revenue</b>	<b>\$ 1,075,748</b>	<b>\$ 1,049,636</b>	<b>\$ 1,037,355</b>	<b>\$ 1,023,982</b>	<b>-1%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 165,675	\$ 176,329	\$ 176,329	\$ 174,364	-1%
Part Time	377,151	355,000	350,279	333,898	-5%
Overtime	599	2,000	1,200	2,000	67%
<b>Total Salaries &amp; Wages</b>	<b>\$ 543,425</b>	<b>\$ 533,329</b>	<b>\$ 527,808</b>	<b>\$ 510,262</b>	<b>-3%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 692	\$ 1,000	\$ 1,000	\$ 1,250	25%
Accrued Leave Payoff	-	-	-	-	0%
Other Allowances	480	480	480	480	0%
<b>Total Other Pay</b>	<b>\$ 1,172</b>	<b>\$ 1,480</b>	<b>\$ 1,480</b>	<b>\$ 1,730</b>	<b>17%</b>
<b>Benefits</b>					
Health Insurance	\$ 41,852	\$ 42,543	\$ 42,543	\$ 52,073	22%
Other Insurance Benefits	1,385	1,480	1,480	1,484	0%
FICA/Medicare Tax	40,519	40,909	40,909	39,168	-4%
Retirement Contributions	11,871	12,663	12,663	12,537	-1%
Workers' Compensation	15,179	8,840	8,840	9,320	5%
<b>Total Benefits</b>	<b>\$ 110,806</b>	<b>\$ 106,435</b>	<b>\$ 106,435</b>	<b>\$ 114,582</b>	<b>8%</b>
<b>Total Personnel</b>	<b>\$ 655,403</b>	<b>\$ 641,244</b>	<b>\$ 635,723</b>	<b>\$ 626,574</b>	<b>-1%</b>

# Aquatics

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Contractual Services</b>					
Water	\$ 17,405	\$ 18,500	\$ 18,500	\$ 2,400	-87%
Equipment Repairs	656	750	750	750	0%
Insurance & Bonds	9,096	12,159	12,159	16,701	37%
Energy - Electricity	67,265	62,500	62,500	63,600	2%
Energy - Natural Gas	126,642	109,000	109,000	100,100	-8%
Telecommunications	1,925	3,400	2,650	3,400	28%
Postage & Shipping	261	300	300	300	0%
Advertising	3,802	11,000	11,000	11,500	5%
Travel & Training	1,707	4,500	4,500	4,500	0%
Interdepartmental Services	89,870	90,358	90,358	90,361	0%
Admin/Mgmt Fees	12,340	16,980	16,980	17,271	2%
Other Contractual	13,326	12,750	11,200	12,750	14%
<b>Total Contractual Services</b>	<b>\$ 344,295</b>	<b>\$ 342,197</b>	<b>\$ 339,897</b>	<b>\$ 323,633</b>	<b>-5%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 2,153	\$ 1,300	\$ 1,300	\$ 1,750	35%
Operating Supplies	42,041	40,000	36,000	41,750	16%
Uniforms	5,650	6,350	5,850	6,450	10%
Custodial Supplies	2,836	3,660	3,700	3,800	3%
Photo Supplies	67	700	700	800	14%
Safety Equipment/Supplies	3,745	1,500	1,500	3,000	100%
Resale Supplies	2,541	1,700	1,700	2,500	47%
Concession Supplies	11,268	7,250	7,250	8,000	10%
<b>Total Materials &amp; Supplies</b>	<b>\$ 70,301</b>	<b>\$ 62,460</b>	<b>\$ 58,000</b>	<b>\$ 68,050</b>	<b>17%</b>
<b>Other Expenses</b>					
Sales Tax	\$ 1,570	\$ 1,135	\$ 1,135	\$ 1,325	17%
<b>Total Other Expenses</b>	<b>\$ 1,570</b>	<b>\$ 1,135</b>	<b>\$ 1,135</b>	<b>\$ 1,325</b>	<b>17%</b>
<b>Capital</b>					
<b>Capital - New</b>					
Technologies	\$ 658	\$ -	\$ -	\$ 1,000	100%
<b>Total Capital - New</b>	<b>\$ 658</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>100%</b>
<b>Capital - Replacement</b>					
Light Equipment	\$ 812	\$ 1,500	\$ 1,500	\$ 2,400	60%
Technologies	2,709	1,100	1,100	1,000	-9%
<b>Total Capital - Replacement</b>	<b>\$ 3,521</b>	<b>\$ 2,600</b>	<b>\$ 2,600</b>	<b>\$ 3,400</b>	<b>31%</b>
<b>Total Capital</b>	<b>\$ 4,179</b>	<b>\$ 2,600</b>	<b>\$ 2,600</b>	<b>\$ 4,400</b>	<b>69%</b>
<b>Total Expenses</b>	<b>\$ 1,075,748</b>	<b>\$ 1,049,636</b>	<b>\$ 1,037,355</b>	<b>\$ 1,023,982</b>	<b>-1%</b>
<b>Net Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

# Ice Arena

## Income Statement (Budget Basis)

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b><u>Operating Activity</u></b>					
<b>Revenues</b>					
Charges for Services	\$ 213,264	\$ 222,956	\$ 228,250	\$ 229,550	1%
Miscellaneous Revenue	62,236	66,700	54,700	62,700	15%
<b>Total Revenues</b>	<b>275,500</b>	<b>289,656</b>	<b>282,950</b>	<b>292,250</b>	<b>3%</b>
<b>Expenses</b>					
Personnel Services	289,754	298,911	298,163	302,075	1%
Contractual	128,331	142,066	149,816	162,005	8%
Materials & Supplies	39,487	44,100	50,600	46,704	-8%
Other	3,089	2,400	2,400	3,000	25%
<b>Total Expenses</b>	<b>460,661</b>	<b>487,477</b>	<b>500,979</b>	<b>513,784</b>	<b>3%</b>
<b>Operating Income (Loss)</b>	<b>(185,161)</b>	<b>(197,821)</b>	<b>(218,029)</b>	<b>(221,534)</b>	<b>2%</b>
<b><u>Non-operating Activity</u></b>					
<b>Revenues</b>					
Transfers	189,266	199,621	199,621	222,534	11%
Interest on Investments	152	-	-	-	0%
<b>Total Revenues</b>	<b>189,418</b>	<b>199,621</b>	<b>199,621</b>	<b>222,534</b>	<b>11%</b>
<b>Non-operating Income (Loss)</b>	<b>189,418</b>	<b>199,621</b>	<b>199,621</b>	<b>222,534</b>	<b>11%</b>
<b><u>Capital Activity</u></b>					
<b>Uses</b>					
Replacement Capital	4,406	1,800	1,800	1,000	-44%
<b>Total Uses</b>	<b>4,406</b>	<b>1,800</b>	<b>1,800</b>	<b>1,000</b>	<b>-44%</b>
<b>Capital Income (Loss)</b>	<b>(4,406)</b>	<b>(1,800)</b>	<b>(1,800)</b>	<b>(1,000)</b>	<b>44%</b>
<b>Net Income (Loss)</b>	<b>\$ (149)</b>	<b>\$ -</b>	<b>\$ (20,208)</b>	<b>\$ -</b>	<b>100%</b>

# Ice Arena

## Ice Arena Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Recreation Coordinator	1	1	1	1
Recreation Supervisor	1	1	1	1
Senior Custodial Maint Worker	1	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 94,034</b>	<b>\$ 83,338</b>	<b>\$ 86,500</b>	<b>\$ 86,500</b>

## Ice Arena Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 213,264	\$ 222,956	\$ 228,250	\$ 229,550	1%
Miscellaneous	62,388	66,700	54,700	62,700	15%
Transfer In	189,266	199,621	199,621	222,534	11%
<b>Total Revenues</b>	<b>\$ 464,918</b>	<b>\$ 489,277</b>	<b>\$ 482,571</b>	<b>\$ 514,784</b>	<b>7%</b>
<b>Expenditures</b>					
Personnel	\$ 289,754	\$ 298,911	\$ 298,163	\$ 302,075	1%
Contractual Services	128,331	142,066	149,816	162,005	8%
Materials & Supplies	39,487	44,100	50,600	46,704	-8%
Other	3,089	2,400	2,400	3,000	25%
Capital	4,406	1,800	1,800	1,000	-44%
<b>Total Expenditures</b>	<b>\$ 465,067</b>	<b>\$ 489,277</b>	<b>\$ 502,779</b>	<b>\$ 514,784</b>	<b>2%</b>
<b>Net Ice Arena Fund</b>	<b>\$ (149)</b>	<b>\$ -</b>	<b>\$ (20,208)</b>	<b>\$ -</b>	<b>100%</b>
				Actual Reserves on June 30, 2012	\$ 21,085
				Projected Reserves on June 30, 2013	\$ 877
				Projected Reserves on June 30, 2014	\$ 877

## Ice Arena Highlights

**Highlights for FY 2014:** Revenues are projected to increase by 7% due to the the plan to extend hours. Expenses are projected to increase by 2% resulting in an increased Transfer In subsidy.

# Ice Arena

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Operations</b>					
<b>Operating Revenues</b>					
<b>Charges For Services</b>					
Daily Admissions	\$ 32,302	\$ 34,000	\$ 34,000	\$ 35,000	3%
Special Events Admissions	740	3,000	2,000	2,000	0%
Group User Fees	104,253	106,000	106,000	108,000	2%
School Group Instructions	3,478	4,500	6,500	6,000	-8%
Season Passes	6,971	7,000	14,000	12,500	-11%
Skating Classes	37,907	35,000	38,000	38,500	1%
Locker Rental	657	1,250	750	800	7%
Party Rentals	9,797	15,000	9,000	8,000	-11%
Skate Rentals	10,969	11,706	12,500	13,000	4%
Service Fees	5,732	5,500	5,500	5,750	5%
Other Charges	458	-	-	-	0%
<b>Total Charges For Services</b>	<b>\$ 213,264</b>	<b>\$ 222,956</b>	<b>\$ 228,250</b>	<b>\$ 229,550</b>	<b>1%</b>
<b>Miscellaneous Revenue</b>					
Concessions	\$ 60,532	\$ 65,000	\$ 53,000	\$ 61,000	15%
Interest on Investments	152	-	-	-	0%
Pro Shop Sales	1,704	1,700	1,700	1,700	0%
<b>Total Miscellaneous</b>	<b>\$ 62,388</b>	<b>\$ 66,700</b>	<b>\$ 54,700</b>	<b>\$ 62,700</b>	<b>15%</b>
<b>Transfers</b>					
Transfers In	\$ 189,266	\$ 199,621	\$ 199,621	\$ 222,534	11%
<b>Total Transfers In</b>	<b>\$ 189,266</b>	<b>\$ 199,621</b>	<b>\$ 199,621</b>	<b>\$ 222,534</b>	<b>11%</b>
<b>Total Operating Revenue</b>	<b>\$ 464,918</b>	<b>\$ 489,277</b>	<b>\$ 482,571</b>	<b>\$ 514,784</b>	<b>7%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 140,954	\$ 149,410	\$ 149,410	\$ 150,922	1%
Part Time	83,338	86,500	86,176	86,500	0%
Overtime	-	750	750	750	0%
<b>Total Salaries &amp; Wages</b>	<b>\$ 224,292</b>	<b>\$ 236,660</b>	<b>\$ 236,336</b>	<b>\$ 238,172</b>	<b>1%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 814	\$ 1,000	\$ 576	\$ 1,000	74%
Other Allowances	480	480	480	480	0%
<b>Total Other Pay</b>	<b>\$ 1,294</b>	<b>\$ 1,480</b>	<b>\$ 1,056</b>	<b>\$ 1,480</b>	<b>40%</b>
<b>Benefits</b>					
Health Insurance	\$ 29,972	\$ 26,264	\$ 26,264	\$ 27,606	5%
Other Insurance Benefits	1,201	1,230	1,230	1,251	2%
FICA/Medicare Tax	16,679	18,218	18,218	18,335	1%
Retirement Contributions	10,036	10,779	10,779	10,870	1%
Workers' Compensation	6,280	4,280	4,280	4,361	2%
<b>Total Benefits</b>	<b>\$ 64,168</b>	<b>\$ 60,771</b>	<b>\$ 60,771</b>	<b>\$ 62,423</b>	<b>3%</b>
<b>Total Personnel</b>	<b>\$ 289,754</b>	<b>\$ 298,911</b>	<b>\$ 298,163</b>	<b>\$ 302,075</b>	<b>1%</b>

# Ice Arena

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Contractual Services</b>					
Water	\$ 6,943	\$ 7,500	\$ 7,500	\$ 7,500	0%
Energy - Electricity	51,009	46,000	52,000	62,000	19%
Energy - Natural Gas	10,411	10,000	10,000	10,000	0%
Equipment Repairs	2,255	750	2,000	750	-63%
Insurance & Bonds	4,833	5,309	5,309	6,255	18%
Telecommunications	945	1,000	1,000	1,000	0%
Advertising	3,389	5,000	5,000	5,000	0%
Promotional Expenses	80	500	500	500	0%
Travel & Training	299	1,800	1,800	1,800	0%
Interdepartmental Services	30,928	29,275	29,275	29,278	0%
Admin/Mgmt Fees	12,340	30,232	30,232	32,922	9%
Other Contractual	4,705	4,000	4,500	4,500	0%
Association Dues	194	700	700	500	-29%
<b>Total Contractual Services</b>	<b>\$ 128,331</b>	<b>\$ 142,066</b>	<b>\$ 149,816</b>	<b>\$ 162,005</b>	<b>8%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 1,732	\$ 1,500	\$ 1,500	\$ 1,500	0%
Operating Supplies	8,689	13,000	20,000	15,554	-22%
Other Materials & Supplies	2,101	2,500	1,500	2,500	67%
Uniforms	1,062	1,450	1,450	1,450	0%
Custodial Supplies	3,454	3,000	3,000	3,000	0%
Photo Supplies	-	150	150	200	33%
Concession Supplies	22,449	22,500	23,000	22,500	-2%
<b>Total Materials &amp; Supplies</b>	<b>\$ 39,487</b>	<b>\$ 44,100</b>	<b>\$ 50,600</b>	<b>\$ 46,704</b>	<b>-8%</b>
<b>Other Expenses</b>					
Sales Tax	\$ 2,964	\$ 2,400	\$ 2,400	\$ 3,000	25%
Bad Debt Expense	125	-	-	-	0%
<b>Total Other Expenses</b>	<b>\$ 3,089</b>	<b>\$ 2,400</b>	<b>\$ 2,400</b>	<b>\$ 3,000</b>	<b>25%</b>
<b>Capital - Replacement</b>					
Technologies	\$ 4,406	\$ 1,800	\$ 1,800	\$ 1,000	-44%
<b>Total Capital - Replacement</b>	<b>\$ 4,406</b>	<b>\$ 1,800</b>	<b>\$ 1,800</b>	<b>\$ 1,000</b>	<b>-44%</b>
<b>Total Capital</b>	<b>\$ 4,406</b>	<b>\$ 1,800</b>	<b>\$ 1,800</b>	<b>\$ 1,000</b>	<b>-44%</b>
<b>Total Expenses</b>	<b>\$ 465,067</b>	<b>\$ 489,277</b>	<b>\$ 502,779</b>	<b>\$ 514,784</b>	<b>2%</b>
<b>Net Fund</b>	<b>\$ (149)</b>	<b>\$ -</b>	<b>\$ (20,208)</b>	<b>\$ -</b>	<b>100%</b>

# Hogadon Ski Area

## Income Statement (Budget Basis)

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b><u>Operating Activity</u></b>					
<b>Revenues</b>					
Charges for Services	\$ 498,432	\$ 492,250	\$ 312,205	\$ 493,250	58%
<b>Total Revenues</b>	<b>498,432</b>	<b>492,250</b>	<b>312,205</b>	<b>493,250</b>	<b>58%</b>
<b>Expenses</b>					
Personnel Services	348,623	347,734	349,835	339,283	-3%
Contractual	368,842	412,089	443,164	406,498	-8%
Materials & Supplies	40,754	45,500	66,530	67,600	2%
<b>Total Expenses</b>	<b>758,219</b>	<b>805,323</b>	<b>859,529</b>	<b>813,381</b>	<b>-5%</b>
<b>Operating Income (Loss)</b>	<b>(259,787)</b>	<b>(313,073)</b>	<b>(547,324)</b>	<b>(320,131)</b>	<b>42%</b>
<b><u>Non-operating Activity</u></b>					
<b>Revenues</b>					
Interest	2,962	3,000	1,000	-	-100%
Gain/Loss on Sale of Investments	-	-	-	-	0%
Building Rent	-	10,000	10,000	10,000	0%
Transfer In	268,233	225,651	352,953	367,131	4%
<b>Total Revenues</b>	<b>271,195</b>	<b>238,651</b>	<b>363,953</b>	<b>377,131</b>	<b>4%</b>
<b>Non-operating Income (Loss)</b>	<b>271,195</b>	<b>238,651</b>	<b>363,953</b>	<b>377,131</b>	<b>4%</b>
<b><u>Capital Activity</u></b>					
<b>Uses</b>					
New Capital	-	-	-	-	0%
Replacement Capital	32,501	85,970	79,470	57,000	-28%
<b>Total Uses</b>	<b>32,501</b>	<b>85,970</b>	<b>79,470</b>	<b>57,000</b>	<b>-28%</b>
<b>Capital Income (Loss)</b>	<b>(32,501)</b>	<b>(85,970)</b>	<b>(79,470)</b>	<b>(57,000)</b>	<b>28%</b>
<b>Net Income (Loss)</b>	<b>\$ (21,093)</b>	<b>\$ (160,392)</b>	<b>\$ (262,841)</b>	<b>\$ -</b>	<b>100%</b>

# Hogadon Ski Area

## Hogadon Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Ski Area Manager	1	1	1	1
Ski Area Mechanic	1	1	1	1
Ski Area Operations Technician	1	1	1	1
Ski Area Operations Supervisor	1	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 58,692</b>	<b>\$ 35,612</b>	<b>\$ 40,584</b>	<b>\$ 47,084</b>

## Hogadon Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 498,432	\$ 492,250	\$ 312,205	\$ 493,250	58%
Miscellaneous	2,962	13,000	11,000	10,000	-9%
Transfer In	268,233	225,651	352,953	367,131	4%
<b>Total Revenues</b>	<b>\$ 769,627</b>	<b>\$ 730,901</b>	<b>\$ 676,158</b>	<b>\$ 870,381</b>	<b>29%</b>
<b>Expenditures</b>					
Personnel	\$ 348,623	\$ 347,734	\$ 349,835	\$ 339,283	-3%
Contractual Services	368,842	412,089	443,164	406,498	-8%
Materials & Supplies	40,754	45,500	66,530	67,600	2%
Other	-	-	-	-	0%
Capital	32,501	85,970	79,470	57,000	-28%
<b>Total Expenditures</b>	<b>\$ 790,720</b>	<b>\$ 891,293</b>	<b>\$ 938,999</b>	<b>\$ 870,381</b>	<b>-7%</b>
<b>Net Hogadon Fund</b>	<b>\$ (21,093)</b>	<b>\$ (160,392)</b>	<b>\$ (262,841)</b>	<b>\$ -</b>	<b>100%</b>
			Actual Reserves on June 30, 2012	\$ 262,841	
			Projected Reserves on June 30, 2013	\$ -	
			Projected Reserves on June 30, 2014	\$ -	

## Hogadon Highlights

**Highlights for FY 2014:** This is another weather dependent operation, revenues are projected to remain flat for FY 2014. The reserves for this fund have been depleted. An increase in the transfer from the General Fund to this fund is included in the FY 2013 Estimate to bring the reserve balance back to zero. The transfer in to subsidize operations increased 63% from the FY 2013 Adopted Budget.

# Hogadon Ski Area

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Operations</b>					
<b>Operating Revenues</b>					
<b>Charges for Services</b>					
Lift Tickets - Half Day	66,085	60,000	12,500	65,000	420%
Lift Tickets - Adult	60,837	55,000	58,000	60,000	3%
Lift Tickets - Student	26,379	33,000	19,500	40,000	105%
Lift Tickets - Child	11,596	20,000	12,500	25,000	100%
Lift Tickets - POMA	3,798	6,000	2,200	10,000	355%
Group User Fees	27,619	20,000	3,200	25,000	681%
Ski School	4,177	5,000	408	5,000	1125%
Season Passes	284,981	280,000	194,600	250,000	28%
Ski Rentals	10,500	11,250	9,200	11,250	22%
Other Charges	2,460	2,000	97	2,000	1962%
<b>Total Charges For Services</b>	<b>\$ 498,432</b>	<b>\$ 492,250</b>	<b>\$ 312,205</b>	<b>\$ 493,250</b>	<b>58%</b>
<b>Miscellaneous Revenue</b>					
Building Rent	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	0%
Interest Income	2,962	3,000	1,000	-	-100%
<b>Total Miscellaneous</b>	<b>\$ 2,962</b>	<b>\$ 13,000</b>	<b>\$ 11,000</b>	<b>\$ 10,000</b>	<b>-9%</b>
<b>Transfers</b>					
Transfer In	\$ 268,233	\$ 225,651	\$ 352,953	\$ 367,131	4%
<b>Total Transfers</b>	<b>\$ 268,233</b>	<b>\$ 225,651</b>	<b>\$ 352,953</b>	<b>\$ 367,131</b>	<b>4%</b>
<b>Total Operating Revenue</b>	<b>\$ 769,627</b>	<b>\$ 730,901</b>	<b>\$ 676,158</b>	<b>\$ 870,381</b>	<b>29%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 208,789	\$ 207,251	\$ 198,202	\$ 207,366	5%
Part Time	35,612	40,584	48,384	47,084	-3%
Overtime	13,973	10,750	15,750	10,750	-32%
<b>Total Salaries &amp; Wages</b>	<b>\$ 258,374</b>	<b>\$ 258,585</b>	<b>\$ 262,336</b>	<b>\$ 265,200</b>	<b>1%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 4,144	\$ 4,500	\$ 3,500	\$ 1,000	-71%
Accrued Leave	\$ 10,682	\$ -	\$ -	\$ -	0%
Other Allowances	440	480	480	480	0%
<b>Total Other Pay</b>	<b>\$ 15,266</b>	<b>\$ 4,980</b>	<b>\$ 3,980</b>	<b>\$ 1,480</b>	<b>-63%</b>
<b>Benefits</b>					
Health Insurance	\$ 28,580	\$ 38,890	\$ 38,890	\$ 29,368	-24%
Other Insurance Benefits	1,712	1,782	1,782	1,786	0%
FICA/Medicare Tax	20,362	20,923	20,923	20,403	-2%
Retirement Contributions	15,685	15,237	15,237	15,192	0%
Unemployment Compensation	1,022	2,150	1,500	1,000	-33%
Workers' Compensation	7,622	5,187	5,187	4,854	-6%
<b>Total Benefits</b>	<b>\$ 74,983</b>	<b>\$ 84,169</b>	<b>\$ 83,519</b>	<b>\$ 72,603</b>	<b>-13%</b>
<b>Total Personnel</b>	<b>\$ 348,623</b>	<b>\$ 347,734</b>	<b>\$ 349,835</b>	<b>\$ 339,283</b>	<b>-3%</b>

# Hogadon Ski Area

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Contractual Services</b>					
Investment Fees	\$ 284	\$ 200	\$ 200	\$ -	-100%
Other Professional Services	2,330	2,000	2,000	2,000	0%
Refuse Collection	1,562	1,100	2,200	2,000	-9%
Energy - Electricity	75,201	53,000	63,000	65,000	3%
Energy - Natural Gas	11,985	11,000	12,500	14,000	12%
Equipment Repairs	13,769	6,000	22,000	20,000	-9%
Water System Repairs	-	500	-	500	100%
Insurance & Bonds	30,044	20,648	20,648	26,152	27%
Telecommunications	4,608	3,500	7,600	4,000	-47%
Advertising	27,080	25,000	25,000	25,000	0%
Printing/Reproduction	3,452	3,000	2,750	3,000	9%
Travel & Training	4,880	6,500	6,500	9,000	38%
Interdepartmental Services	75,877	64,884	64,884	64,889	0%
Admin/Mgmt Fees	82,585	114,257	114,257	114,257	0%
Other Contractual	28,067	94,000	95,000	50,000	-47%
Association Dues	442	500	625	700	12%
Credit Card Service Charges	6,676	6,000	4,000	6,000	50%
<b>Total Contractual Services</b>	<b>\$ 368,842</b>	<b>\$ 412,089</b>	<b>\$ 443,164</b>	<b>\$ 406,498</b>	<b>-8%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 2,038	\$ 2,000	\$ 2,000	\$ 3,000	50%
Operating & Other Supplies	7,774	8,000	22,000	18,000	-18%
Uniforms	3,031	2,500	2,000	5,000	150%
Custodial Supplies	273	500	630	800	27%
Safety Equipment/Supplies	1,134	1,000	5,000	5,000	0%
Landscape Maintenance Supplies	307	500	500	800	60%
Snowmaking Supplies	3,217	1,000	1,000	5,000	400%
Small Tools & Supplies	2,906	2,500	4,400	2,500	-43%
Bulk Fuel	20,074	27,500	29,000	27,500	-5%
<b>Total Materials &amp; Supplies</b>	<b>\$ 40,754</b>	<b>\$ 45,500</b>	<b>\$ 66,530</b>	<b>\$ 67,600</b>	<b>2%</b>
<b>Capital - Replacement</b>					
Improve Other Than Buildings	\$ -	\$ 7,000	\$ 5,000	\$ 3,000	-40%
Light Equipment	9,100	20,500	16,000	48,000	200%
Heavy Equipment	21,902	55,470	55,470	-	-100%
Technologies	1,499	3,000	3,000	6,000	100%
<b>Total Capital - Replacement</b>	<b>\$ 32,501</b>	<b>\$ 85,970</b>	<b>\$ 79,470</b>	<b>\$ 57,000</b>	<b>-28%</b>
<b>Total Capital</b>	<b>\$ 32,501</b>	<b>\$ 85,970</b>	<b>\$ 79,470</b>	<b>\$ 57,000</b>	<b>-28%</b>
<b>Total Expenses</b>	<b>\$ 790,720</b>	<b>\$ 891,293</b>	<b>\$ 938,999</b>	<b>\$ 870,381</b>	<b>-7%</b>
<b>Net Fund</b>	<b>\$ (21,093)</b>	<b>\$ (160,392)</b>	<b>\$ (262,841)</b>	<b>\$ -</b>	<b>100%</b>



# **Other Enterprise Funds**

Parking Lots

# Parking Lots Fund

## Income Statement (Budget Basis)

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Operating Activity</b>					
<b>Revenues</b>					
Charges for Services	\$ 6,567	\$ 6,000	\$ 6,500	\$ 6,500	0%
Miscellaneous Revenue	15,015	16,500	16,500	16,500	0%
<b>Total Revenues</b>	<b>21,582</b>	<b>22,500</b>	<b>23,000</b>	<b>23,000</b>	<b>0%</b>
<b>Expenses</b>					
Contractual	8,085	7,925	8,745	8,745	0%
Depreciation	-	18,000	18,000	18,000	0%
<b>Total Expenses</b>	<b>8,085</b>	<b>25,925</b>	<b>26,745</b>	<b>26,745</b>	<b>0%</b>
<b>Operating Income (Loss)</b>	<b>13,497</b>	<b>(3,425)</b>	<b>(3,745)</b>	<b>(3,745)</b>	<b>0%</b>
<b>Non-operating Activity</b>					
<b>Revenues</b>					
Gain/Loss on Sale of Investments	(1,219)	-	-	-	0%
Interest	4,627	6,000	4,000	6,292	57%
<b>Total Revenues</b>	<b>3,408</b>	<b>6,000</b>	<b>4,000</b>	<b>6,292</b>	<b>57%</b>
<b>Non-operating Income (Loss)</b>	<b>3,408</b>	<b>6,000</b>	<b>4,000</b>	<b>6,292</b>	<b>57%</b>
<b>Capital Activity</b>					
<b>Uses</b>					
Capital	10,486	10,000	10,000	20,500	105%
<b>Total Uses</b>	<b>10,486</b>	<b>10,000</b>	<b>10,000</b>	<b>20,500</b>	<b>105%</b>
<b>Capital Income (Loss)</b>	<b>(10,486)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(20,500)</b>	<b>105%</b>
<b>Net Income (Loss)</b>	<b>\$ 6,419</b>	<b>\$ (7,425)</b>	<b>\$ (9,745)</b>	<b>\$ (17,953)</b>	<b>84%</b>

# Parking Lots Fund

## Parking Fund Highlights

Capital for FY 2014 includes \$20,500 for lighting and striping. Rocky Mountain Power energy efficiency incentives will be pursued for the lighting replacements.

## Parking Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 6,567	\$ 6,000	\$ 6,500	\$ 6,500	0%
Miscellaneous	18,423	22,500	20,500	22,792	11%
<b>Total Revenues</b>	<b>\$ 24,990</b>	<b>\$ 28,500</b>	<b>\$ 27,000</b>	<b>\$ 29,292</b>	<b>8%</b>
<b>Expenditures</b>					
Contractual Services	\$ 8,085	\$ 7,925	\$ 8,745	\$ 8,745	0%
Other	-	18,000	18,000	18,000	0%
Capital	10,486	10,000	10,000	20,500	105%
<b>Total Expenditures</b>	<b>\$ 18,571</b>	<b>\$ 35,925</b>	<b>\$ 36,745</b>	<b>\$ 47,245</b>	<b>29%</b>
<b>Net Parking Fund</b>	<b>\$ 6,419</b>	<b>\$ (7,425)</b>	<b>\$ (9,745)</b>	<b>\$ (17,953)</b>	<b>84%</b>
				Actual Reserves on June 30, 2012	\$ 527,832
				Projected Reserves on June 30, 2013	\$ 536,087
				Projected Reserves on June 30, 2014	\$ 536,134

# Parking Lots Fund

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
<b>Charges For Services</b>					
Parking Permits	\$ 6,567	\$ 6,000	\$ 6,500	\$ 6,500	0%
<b>Total Charges For Services</b>	<b>\$ 6,567</b>	<b>\$ 6,000</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>	<b>0%</b>
<b>Miscellaneous Revenue</b>					
Rent/Profit -Chamber Of Commerce	\$ 15,015	\$ 16,500	\$ 16,500	\$ 16,500	0%
Interest Income	4,627	6,000	4,000	6,292	57%
Gain/ Loss on Sale of Invest	(1,219)	-	-	-	0%
<b>Total Miscellaneous</b>	<b>\$ 18,423</b>	<b>\$ 22,500</b>	<b>\$ 20,500</b>	<b>\$ 22,792</b>	<b>11%</b>
<b>Total Revenue</b>	<b>\$ 24,990</b>	<b>\$ 28,500</b>	<b>\$ 27,000</b>	<b>\$ 29,292</b>	<b>8%</b>
<b>Expenses</b>					
<b>Contractual Services</b>					
Investment Fees	\$ 363	\$ 400	\$ 400	\$ 400	0%
Insurance & Bonds	-	-	-	-	0%
Energy - Electricity	1,636	2,600	1,400	1,400	0%
Interdepartmental Services	525	525	525	525	0%
Other Contractual	5,561	4,400	6,420	6,420	0%
<b>Total Contractual Services</b>	<b>\$ 8,085</b>	<b>\$ 7,925</b>	<b>\$ 8,745</b>	<b>\$ 8,745</b>	<b>0%</b>
<b>Other Expenses</b>					
Depreciation	\$ -	\$ 18,000	\$ 18,000	\$ 18,000	0%
<b>Total Other Expenses</b>	<b>\$ -</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>0%</b>
<b>Total Operating Expenses</b>	<b>\$ 8,085</b>	<b>\$ 25,925</b>	<b>\$ 26,745</b>	<b>\$ 26,745</b>	<b>0%</b>
<b>Operating Income (Loss)</b>	<b>\$ 16,905</b>	<b>\$ 2,575</b>	<b>\$ 255</b>	<b>\$ 2,547</b>	<b>899%</b>
<b>Capital - Replacement</b>					
Improve Other Than Buildings	\$ 10,486	\$ 10,000	\$ 10,000	\$ 20,500	105%
<b>Total Capital - Replacement</b>	<b>\$ 10,486</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 20,500</b>	<b>105%</b>
<b>Total Expenses</b>	<b>\$ 18,571</b>	<b>\$ 35,925</b>	<b>\$ 36,745</b>	<b>\$ 47,245</b>	<b>29%</b>
<b>Net Fund</b>	<b>\$ 6,419</b>	<b>\$ (7,425)</b>	<b>\$ (9,745)</b>	<b>\$ (17,953)</b>	<b>84%</b>

# **Special Revenue Funds**

Weed & Pest

Transit Services

Community Development  
Block Grant

Police Grants Special

Fire Assistance

Redevelopment Loan  
Revolving Land

Metropolitan Planning Organization

# Special Revenue Funds

## Special Revenue Funds Summary by Category

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Taxes	\$ 487,280	\$ 500,000	\$ 500,000	\$ 500,000	0%
Miscellaneous	244,626	461,347	556,580	626,862	13%
Transfers In	515,214	706,555	620,910	734,309	18%
Grants	2,397,512	3,110,969	2,658,228	2,970,407	12%
<b>Total Revenues</b>	<b>\$ 3,644,632</b>	<b>\$ 4,778,871</b>	<b>\$ 4,335,718</b>	<b>\$ 4,831,578</b>	<b>11%</b>
<b>Expenditures</b>					
Personnel	\$ 549,899	\$ 573,101	\$ 513,175	\$ 502,185	-2%
Contractual Services	1,481,105	1,793,787	1,815,119	2,120,186	17%
Materials and Supplies	141,647	189,601	116,059	125,800	8%
Other	760,237	2,651,801	1,044,370	1,462,500	40%
Capital	1,060,255	1,665,814	1,263,869	2,181,269	73%
<b>Total Expenditures</b>	<b>\$ 3,993,143</b>	<b>\$ 6,874,104</b>	<b>\$ 4,752,592</b>	<b>\$ 6,391,940</b>	<b>34%</b>
<b>Net All Special Revenue Funds</b>	<b>\$ (348,511)</b>	<b>\$ (2,095,233)</b>	<b>\$ (416,874)</b>	<b>\$ (1,560,362)</b>	<b>274%</b>

# Special Revenue Funds

Special Revenue Summary by Fund					
	FY 2012	FY 2013	FY 2013	FY 2014	% ▲
	ACTUAL	REVISED	ESTIMATE	PROPOSED	
<b>Weed &amp; Pest</b>					
Revenues	\$ 487,280	\$ 500,000	\$ 500,000	\$ 500,000	0%
Expenditures	647,996	648,680	581,469	509,746	-12%
Net	(160,716)	(148,680)	(81,469)	(9,746)	88%
<b>Transit Fund</b>					
Revenues	1,188,933	1,472,482	1,797,971	1,894,940	5%
Expenditures	1,188,933	1,785,218	1,797,971	1,894,940	5%
Net	-	(312,736)	-	-	0%
<b>Community Development Block Grant</b>					
Revenues	430,297	346,617	325,617	273,165	-16%
Expenditures	429,936	469,227	325,617	273,165	-16%
Net	361	(122,610)	-	-	0%
<b>Police Grants</b>					
Revenues	877,778	269,363	248,173	185,781	-25%
Expenditures	868,861	270,363	248,173	185,781	-25%
Net	8,917	(1,000)	-	-	0%
<b>Special Fire Assistance Fund</b>					
Revenues	36,878	110,000	110,000	120,000	9%
Expenditures	56,775	110,000	110,000	120,000	9%
Net	(19,897)	-	-	-	0%
<b>Redevelopment Loan</b>					
Revenues	65,380	319,809	79,930	84,154	5%
Expenditures	54,318	308,224	58,285	59,500	2%
Net	11,062	11,585	21,645	24,654	14%
<b>Revolving Land Fund</b>					
Revenues	8,294	7,450	379,450	426,900	13%
Expenditures	195,544	1,110,139	736,500	2,002,170	172%
Net	(187,250)	(1,102,689)	(357,050)	(1,575,270)	341%
<b>Metropolitan Planning Organization</b>					
Revenues	549,792	1,753,150	894,577	1,346,638	51%
Expenditures	550,780	2,172,253	894,577	1,346,638	51%
Net	(988)	(419,103)	-	-	0%
<b>Revenues- All Special Revenue</b>	<b>3,644,632</b>	<b>4,778,871</b>	<b>4,335,718</b>	<b>4,831,578</b>	<b>11%</b>
<b>Expenditures- All Special Revenue</b>	<b>3,993,143</b>	<b>6,874,104</b>	<b>4,752,592</b>	<b>6,391,940</b>	<b>34%</b>
<b>Net All Special Revenue</b>	<b>\$ (348,511)</b>	<b>\$ (2,095,233)</b>	<b>\$ (416,874)</b>	<b>\$ (1,560,362)</b>	<b>274%</b>

# Weed & Pest Control

## Weed & Pest Control Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Municipal Service Worker II	2	2	2	2
Parks Crew Supervisor	1	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Part Time Employees (Budget)</b>	\$ 8,674	\$ 7,216	\$ 12,300	\$ 12,300

## Weed & Pest Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Taxes	\$ 487,280	\$ 500,000	\$ 500,000	\$ 500,000	0%
Miscellaneous	-	-	-	-	0%
<b>Total Revenues</b>	<b>\$ 487,280</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>0%</b>
<b>Expenditures</b>					
Personnel	\$ 216,578	\$ 233,370	\$ 206,159	\$ 230,188	12%
Contractual Services	216,234	224,833	224,833	233,783	4%
Materials & Supplies	34,174	88,000	48,000	45,775	-5%
Capital	181,010	102,477	102,477	-	-100%
<b>Total Expenditures</b>	<b>\$ 647,996</b>	<b>\$ 648,680</b>	<b>\$ 581,469</b>	<b>\$ 509,746</b>	<b>-12%</b>
<b>Net All Weed &amp; Pest Fund</b>	<b>\$ (160,716)</b>	<b>\$ (148,680)</b>	<b>\$ (81,469)</b>	<b>\$ (9,746)</b>	<b>88%</b>
				Actual Reserves on June 30, 2012	\$ 275,011
				Projected Reserves on June 30, 2013	\$ 193,542
				Projected Reserves on June 30, 2014	\$ 183,796

## Grant Funding Explanation

Weed & Pest Control is funded through a property mil levi distributed through the Natrona County Weed & Pest Board.

## Weed & Pest Control Highlights

Highlights from FY 2014: Overall, this budget is projected to decrease 12% in FY 2014.

# Weed & Pest Control

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
<b>Taxes</b>					
Property Taxes	\$ 487,280	\$ 500,000	\$ 500,000	\$ 500,000	0%
<b>Total Taxes</b>	<u>\$ 487,280</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	0%
<b>Total Revenue</b>	<u>\$ 487,280</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	0%
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 140,568	\$ 152,710	\$ 125,710	\$ 150,168	19%
Part Time	7,216	12,300	12,300	12,300	0%
Overtime	222	1,000	1,000	1,000	0%
<b>Total Salaries &amp; Wages</b>	<u>\$ 148,006</u>	<u>\$ 166,010</u>	<u>\$ 139,010</u>	<u>\$ 163,468</u>	18%
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 1,289	\$ 1,500	\$ 1,289	\$ 1,500	16%
Accrued Leave	149	-	-	-	0%
Other Allowances	480	480	480	480	0%
<b>Total Other Pay</b>	<u>\$ 1,918</u>	<u>\$ 1,980</u>	<u>\$ 1,769</u>	<u>\$ 1,980</u>	12%
<b>Benefits</b>					
Health Insurance	\$ 40,547	\$ 32,137	\$ 32,137	\$ 32,140	0%
Other Insurance Benefits	1,162	1,260	1,260	1,249	-1%
FICA/Medicare Tax	10,659	12,898	12,898	12,703	-2%
Retirement Contributions	10,041	11,073	11,073	10,870	-2%
Workers' Compensation	4,178	7,417	7,417	7,183	-3%
Clothing Allowance	67	595	595	595	0%
<b>Total Benefits</b>	<u>\$ 66,654</u>	<u>\$ 65,380</u>	<u>\$ 65,380</u>	<u>\$ 64,740</u>	-1%
<b>Total Personnel</b>	<u>\$ 216,578</u>	<u>\$ 233,370</u>	<u>\$ 206,159</u>	<u>\$ 230,188</u>	12%
<b>Contractual Services</b>					
Water	\$ 124	\$ 100	\$ 100	\$ 160	60%
Insurance & Bonds	2,528	4,807	4,807	5,611	17%
Travel & Training	741	1,500	1,500	1,500	0%
Interdepartmental Services	64,291	118,426	118,426	121,632	3%
Admin/Mgmt Fees	65,000	-	-	4,880	100%
Other Contractual	83,550	100,000	100,000	100,000	0%
<b>Total Contractual Services</b>	<u>\$ 216,234</u>	<u>\$ 224,833</u>	<u>\$ 224,833</u>	<u>\$ 233,783</u>	4%
<b>Materials &amp; Supplies</b>					
Operating Supplies	\$ 14,760	\$ 60,000	\$ 20,000	\$ 20,000	0%
Other Materials & Supplies	19,414	28,000	28,000	25,775	-8%
<b>Total Materials &amp; Supplies</b>	<u>\$ 34,174</u>	<u>\$ 88,000</u>	<u>\$ 48,000</u>	<u>\$ 45,775</u>	-5%
<b>Capital - Replacement</b>					
Light Equipment	\$ 53,594	\$ 96,616	\$ 96,616	\$ -	-100%
Buildings	127,416	5,861	5,861	-	-100%
<b>Total Capital - Replacement</b>	<u>\$ 181,010</u>	<u>\$ 102,477</u>	<u>\$ 102,477</u>	<u>\$ -</u>	-100%
<b>Total Expenses</b>	<u>\$ 647,996</u>	<u>\$ 648,680</u>	<u>\$ 581,469</u>	<u>\$ 509,746</u>	-12%
<b>Net Fund</b>	<u>\$ (160,716)</u>	<u>\$ (148,680)</u>	<u>\$ (81,469)</u>	<u>\$ (9,746)</u>	88%

# Transit Fund

## Grant Funding Explanation

For FY 2014, capital expenditures are 80% grant funded and 20% local match, and operations expenditures are 50% grant funded and 50% from local match.

## Transit Highlights

Highlights from FY 2014: This fund generally pays for major capital such as replacement buses, but there is not a replacement slated for this year. Most of these expenditures had been made from the American Recovery Act Fund in FY 2010 and FY 2011.

## Transit Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Transfers In	\$ 486,287	\$ 512,407	\$ 512,407	\$ 624,953	22%
Grants	702,646	960,075	1,285,564	1,269,987	-1%
<b>Total Revenues</b>	<b>\$ 1,188,933</b>	<b>\$ 1,472,482</b>	<b>\$ 1,797,971</b>	<b>\$ 1,894,940</b>	<b>5%</b>
<b>Expenditures</b>					
Contractual Services	\$ 1,188,223	\$ 1,446,981	\$ 1,459,734	\$ 1,754,740	20%
Materials & Supplies	710	501	501	200	-60%
Capital	-	337,736	337,736	140,000	-59%
<b>Total Expenditures</b>	<b>\$ 1,188,933</b>	<b>\$ 1,785,218</b>	<b>\$ 1,797,971</b>	<b>\$ 1,894,940</b>	<b>5%</b>
<b>Net Transit Fund</b>	<b>\$ -</b>	<b>\$ (312,736)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
			Actual Reserves on June 30, 2012	\$ -	
			Projected Reserves on June 30, 2013	\$ -	
			Projected Reserves on June 30, 2014	\$ -	

# Transit Fund

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
<b>Intergovernmental</b>					
Federal Grants	\$ 702,646	\$ 960,075	\$ 1,285,564	\$ 1,269,987	-1%
<b>Total Intergovernmental</b>	<b>\$ 702,646</b>	<b>\$ 960,075</b>	<b>\$ 1,285,564</b>	<b>\$ 1,269,987</b>	<b>-1%</b>
<b>Transfers In</b>					
Transfer In- General Fund	\$ 349,604	\$ 346,762	\$ 346,762	\$ 444,175	28%
Transfer In- One Cent #13	136,683	-	-	-	0%
Transfer In- One Cent #14	-	165,645	165,645	180,778	9%
<b>Total Transfers</b>	<b>\$ 486,287</b>	<b>\$ 512,407</b>	<b>\$ 512,407</b>	<b>\$ 624,953</b>	<b>22%</b>
<b>Total Revenue</b>	<b>\$ 1,188,933</b>	<b>\$ 1,472,482</b>	<b>\$ 1,797,971</b>	<b>\$ 1,894,940</b>	<b>5%</b>
<b>Expenses</b>					
<b>Contractual Services</b>					
Telecommunications	\$ -	\$ 200	\$ -	\$ -	0%
Association Dues	-	150	150	-	-100%
Other Contractual	-	800	800	800	0%
Travel & Training	3,558	4,000	4,000	5,400	35%
Interdepartmental Services	-	1,086	-	-	0%
Programs & Projects	1,184,665	1,440,745	1,454,784	1,748,540	20%
<b>Total Contractual Services</b>	<b>\$ 1,188,223</b>	<b>\$ 1,446,981</b>	<b>\$ 1,459,734</b>	<b>\$ 1,754,740</b>	<b>20%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 710	\$ 501	\$ 501	\$ 200	-60%
<b>Total Materials &amp; Supplies</b>	<b>\$ 710</b>	<b>\$ 501</b>	<b>\$ 501</b>	<b>\$ 200</b>	<b>-60%</b>
<b>Capital - Replacement</b>					
Improvements Other Than Bldgs	\$ -	\$ 25,000	\$ 25,000	\$ 84,000	236%
Light Equipment	-	312,736	312,736	56,000	-82%
<b>Total Capital - Replacement</b>	<b>\$ -</b>	<b>\$ 337,736</b>	<b>\$ 337,736</b>	<b>\$ 140,000</b>	<b>-59%</b>
<b>Total Expenses</b>	<b>\$ 1,188,933</b>	<b>\$ 1,785,218</b>	<b>\$ 1,797,971</b>	<b>\$ 1,894,940</b>	<b>5%</b>
<b>Net Fund</b>	<b>\$ -</b>	<b>\$ (312,736)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

# CDBG

## Community Development Block Grant Fund

### Grant Funding Explanation

Highlights for FY 2014: The Community Development Technician is 100% grant reimbursed as a program expense. All other expenses are covered by program income first, then the remaining amount is reimbursed by the grant at 100%. The proposed FY 2014 Budget for CDBG is significantly lower than in previous years due to a reduction in the program's funding.

### Proposed Projects with Federal CDBG Funds

The proposed projects for the FY14 Community Development Block Grant are as follows:

Project Name	Proposed Activities	Allocation
Casper Area Transportation Coalition	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.	\$ 28,500
City Core Redevelopment Activities	To provide tipping fees and dumpsters for residents of redevelopment area, to clear and demolish buildings that have outlived economic usefulness and prepare way for redevelopment of land, to provide matching grant tap fees to businesses/residents of targeted area, to provide matching façade improvement grants and Economic Redevelopment loans (revolving loan fund) to businesses that want to expand, locate or relocate into targeted area.	\$ 156,500
Housing Rehabilitation Assistance Program	To provide materials for World Changers program and to assist low-moderate income homeowners with emergency repairs.	15,000
Administration		73,165
<b>Total</b>		<b>\$ 273,165</b>

### Community Development Block Grant Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
H & CD Manager	1	1	1	-
Secretary II	1	1	-	-
Code Enforcement Inspector	-	-	1	-
Community Development Technician	-	-	-	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>
<b>Part Time Employees (Budget)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# CDBG

## Community Development Block Grant Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Grants	\$ 372,893	\$ 286,617	\$ 286,617	\$ 261,165	-9%
Transfer In	-	31,000	31,000	-	-100%
Miscellaneous	57,404	29,000	8,000	12,000	50%
<b>Total Revenues</b>	<b>\$ 430,297</b>	<b>\$ 346,617</b>	<b>\$ 325,617</b>	<b>\$ 273,165</b>	<b>-16%</b>
<b>Expenditures</b>					
Personnel	\$ 134,211	\$ 127,527	\$ 125,533	\$ 68,060	-46%
Contractual Services	3,532	5,860	4,705	5,005	6%
Materials & Supplies	340	100	100	100	0%
Capital	-	-	-	-	0%
Other	291,853	335,740	195,279	200,000	2%
<b>Total Expenditures</b>	<b>\$ 429,936</b>	<b>\$ 469,227</b>	<b>\$ 325,617</b>	<b>\$ 273,165</b>	<b>-16%</b>
<b>Net CDBG Fund</b>	<b>\$ 361</b>	<b>\$ (122,610)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
				Actual Reserves on June 30, 2012	\$ 74,694
				Projected Reserves on June 30, 2013	\$ 74,694
				Projected Reserves on June 30, 2014	\$ 74,694

# CDBG

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
<b>Intergovernmental Revenues</b>					
Federal Grants	\$ 372,893	\$ 286,617	\$ 286,617	\$ 261,165	-9%
<b>Total Intergovernmental</b>	<b>\$ 372,893</b>	<b>\$ 286,617</b>	<b>\$ 286,617</b>	<b>\$ 261,165</b>	<b>-9%</b>
<b>Transfer In</b>					
Transfer In	\$ -	\$ 31,000	\$ 31,000	\$ -	-100%
<b>Total Transfer In</b>	<b>\$ -</b>	<b>\$ 31,000</b>	<b>\$ 31,000</b>	<b>\$ -</b>	<b>-100%</b>
<b>Miscellaneous</b>					
Interest On Rehab Loans	\$ 5,317	\$ 1,000	\$ 1,000	\$ 1,000	0%
Principal Payments - Loans	35,258	8,000	7,000	11,000	57%
Miscellaneous	16,829	20,000	-	-	0%
<b>Total Miscellaneous</b>	<b>\$ 57,404</b>	<b>\$ 29,000</b>	<b>\$ 8,000</b>	<b>\$ 12,000</b>	<b>50%</b>
<b>Total Revenue</b>	<b>\$ 430,297</b>	<b>\$ 346,617</b>	<b>\$ 325,617</b>	<b>\$ 273,165</b>	<b>-16%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 99,675	\$ 100,885	\$ 100,885	\$ 43,611	-57%
<b>Total Salaries &amp; Wages</b>	<b>\$ 99,675</b>	<b>\$ 100,885</b>	<b>\$ 100,885</b>	<b>\$ 43,611</b>	<b>-57%</b>
<b>Other Pay</b>					
Accrued Leave	\$ 13,148	\$ -	\$ -	\$ -	0%
Other Allowances	1,061	-	-	-	0%
<b>Total Other Pay</b>	<b>\$ 14,209</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Benefits</b>					
Health Insurance	\$ 1,548	\$ 5,873	\$ 5,873	\$ 15,400	162%
Other Insurance Benefits	718	835	835	378	-55%
FICA/Medicare Tax	8,369	7,755	6,800	3,336	-51%
Retirement Contributions	6,880	7,219	6,400	3,105	-51%
Workers' Compensation	2,812	4,460	4,460	2,230	-50%
Disability Buyback	-	500	280	-	-100%
<b>Total Benefits</b>	<b>\$ 20,327</b>	<b>\$ 26,642</b>	<b>\$ 24,648</b>	<b>\$ 24,449</b>	<b>-1%</b>
<b>Total Personnel</b>	<b>\$ 134,211</b>	<b>\$ 127,527</b>	<b>\$ 125,533</b>	<b>\$ 68,060</b>	<b>-46%</b>

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Contractual Services</b>					
Telecommunications	\$ -	\$ 200	\$ -	\$ -	0%
Postage/Shipping	169	200	100	150	50%
Advertising	624	875	1,200	1,200	0%
Printing/Reproduction	49	250	250	500	100%
Travel & Training	-	3,000	3,000	3,000	0%
Interdepartmental Services	2,590	1,180	-	-	0%
Association Dues	100	155	155	155	0%
<b>Total Contractual Services</b>	<b>\$ 3,532</b>	<b>\$ 5,860</b>	<b>\$ 4,705</b>	<b>\$ 5,005</b>	<b>6%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 340	\$ 100	\$ 100	\$ 100	0%
<b>Total Materials &amp; Supplies</b>	<b>\$ 340</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>0%</b>
<b>Other Expenses</b>					
Programs & Projects	\$ 291,853	\$ 335,740	\$ 195,279	\$ 200,000	2%
<b>Total Other Expenses</b>	<b>\$ 291,853</b>	<b>\$ 335,740</b>	<b>\$ 195,279</b>	<b>\$ 200,000</b>	<b>2%</b>
<b>Total Expenses</b>	<b>\$ 429,936</b>	<b>\$ 469,227</b>	<b>\$ 325,617</b>	<b>\$ 273,165</b>	<b>-16%</b>
<b>Net Fund</b>	<b>\$ 361</b>	<b>\$ (122,610)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

# Police Grants

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

## Police Grants Highlights

Highlights from FY 2014: No significant changes for this cost center.

## Police Grants Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Code Enforcement Inspector	1	-	-	-
Victim Services Advocate	-	-	-	1
<b>Total</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>
<b>Part Time Employees (Budget)</b>	\$ 72,707	\$ 11,275	\$ -	\$ -

## Police Grants Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Grants	\$ 784,673	\$ 182,363	\$ 166,373	\$ 100,681	-39%
Miscellaneous	93,105	87,000	81,800	85,100	4%
<b>Total Revenues</b>	<b>\$ 877,778</b>	<b>\$ 269,363</b>	<b>\$ 248,173</b>	<b>\$ 185,781</b>	<b>-25%</b>
<b>Expenditures</b>					
Personnel	\$ 66,776	\$ 69,400	\$ 81,761	\$ 62,926	-23%
Contractual Services	18,248	7,000	19,130	19,030	-1%
Materials & Supplies	105,582	98,000	65,625	76,725	17%
Other	-	1,000	10,000	13,500	35%
Capital	678,255	94,963	71,657	13,600	-81%
<b>Total Expenditures</b>	<b>\$ 868,861</b>	<b>\$ 270,363</b>	<b>\$ 248,173</b>	<b>\$ 185,781</b>	<b>-25%</b>
<b>Net Police Grants Fund</b>	<b>\$ 8,917</b>	<b>\$ (1,000)</b>	<b>\$ -</b>	<b>\$ -</b>	
				Actual Reserves on June 30, 2012	\$ 136,531
				Projected Reserves on June 30, 2013	\$ 136,531
				Projected Reserves on June 30, 2014	\$ 136,531

# Police Grants

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
<b>Intergovernmental Revenue</b>					
State Grants	\$ 282,490	\$ 30,563	\$ 62,481	\$ 62,756	0%
Federal Grants	502,183	151,800	103,892	37,925	-63%
<b>Total Intergovernmental</b>	<b>\$ 784,673</b>	<b>\$ 182,363</b>	<b>\$ 166,373</b>	<b>\$ 100,681</b>	<b>-39%</b>
<b>Miscellaneous</b>					
Interest Income	\$ 42	\$ -	\$ -	\$ -	0%
Miscellaneous	93,063	87,000	81,800	85,100	4%
<b>Total Miscellaneous</b>	<b>\$ 93,105</b>	<b>\$ 87,000</b>	<b>\$ 81,800</b>	<b>\$ 85,100</b>	<b>4%</b>
<b>Total Revenue</b>	<b>\$ 877,778</b>	<b>\$ 269,363</b>	<b>\$ 248,173</b>	<b>\$ 185,781</b>	<b>-25%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ -	\$ -	\$ 28,593	\$ 28,593	0%
Part Time	11,275	-	-	-	0%
Overtime	54,067	69,400	35,460	15,850	-55%
<b>Total Salaries &amp; Wages</b>	<b>\$ 65,342</b>	<b>\$ 69,400</b>	<b>\$ 64,053</b>	<b>\$ 44,443</b>	<b>-31%</b>
<b>Benefits</b>					
Health Insurance	\$ -	\$ -	\$ 12,500	\$ 12,500	0%
Other Insurance Benefits	-	-	306	306	0%
Retirement Contributions	-	-	1,613	1,613	0%
FICA/Medicare Tax	1,068	-	2,187	2,187	0%
Workers' Compensation	366	-	1,102	1,377	25%
Allowances - Other	-	-	-	500	100%
<b>Total Benefits</b>	<b>\$ 1,434</b>	<b>\$ -</b>	<b>\$ 17,708</b>	<b>\$ 18,483</b>	<b>4%</b>
<b>Total Personnel</b>	<b>\$ 66,776</b>	<b>\$ 69,400</b>	<b>\$ 81,761</b>	<b>\$ 62,926</b>	<b>-23%</b>
<b>Contractual Services</b>					
Travel & Training	\$ 908	\$ 7,000	\$ 13,680	\$ 14,080	3%
Other Contractual	17,340	-	5,450	4,950	-9%
<b>Total Contractual Services</b>	<b>\$ 18,248</b>	<b>\$ 7,000</b>	<b>\$ 19,130</b>	<b>\$ 19,030</b>	<b>-1%</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	\$ 85,596	\$ 71,700	\$ 63,600	\$ 64,800	2%
Other Materials & Supplies	19,986	26,300	2,025	11,925	489%
<b>Total Materials &amp; Supplies</b>	<b>\$ 105,582</b>	<b>\$ 98,000</b>	<b>\$ 65,625</b>	<b>\$ 76,725</b>	<b>17%</b>
<b>Other Expenses</b>					
Programs & Projects	\$ -	\$ 1,000	\$ 10,000	\$ 13,500	35%
<b>Total Other Expenses</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 10,000</b>	<b>\$ 13,500</b>	<b>35%</b>
<b>Capital - New</b>					
Light Equipment	\$ 24,001	\$ 41,500	\$ 50,350	\$ 2,525	-95%
Technologies	9,524	1,500	657	525	-20%
<b>Total Capital - New</b>	<b>\$ 33,525</b>	<b>\$ 43,000</b>	<b>\$ 51,007</b>	<b>\$ 3,050</b>	<b>-94%</b>

# Police Grants

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Capital - Replacement</b>					
Light Equipment	\$ 644,730	\$ 51,963	\$ 20,650	\$ 10,550	-49%
<b>Total Capital - Repl.</b>	\$ 644,730	\$ 51,963	\$ 20,650	\$ 10,550	-49%
<b>Total Expenses</b>	\$ 868,861	\$ 270,363	\$ 248,173	\$ 185,781	-25%
<b>Net Fund</b>	\$ 8,917	\$ (1,000)	\$ -	\$ -	0%

# Special Fire Assistance

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

## Special Fire Assistance Highlights

Highlights for FY 2014: No significant changes for this cost center.

### Special Fire Assistance Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Grants and Intergovernmental	\$ 36,878	\$ 110,000	\$ 110,000	\$ 120,000	9%
<b>Total Revenues</b>	<u>\$ 36,878</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 120,000</u>	9%
<b>Expenditures</b>					
Contractual Services	\$ 45,195	\$ 90,000	\$ 90,000	\$ 90,000	0%
Capital	11,580	20,000	20,000	30,000	50%
<b>Total Expenditures</b>	<u>\$ 56,775</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 120,000</u>	9%
<b>Net Special Fire Assistance Fund</b>	<u>\$ (19,897)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0%
				Actual Reserves on June 30, 2012	\$ 41,081
				Projected Reserves on June 30, 2013	\$ 41,081
				Projected Reserves on June 30, 2014	\$ 41,081

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
<b>Intergovernmental</b>					
Federal Grants	\$ 11,500	\$ 100,000	\$ 100,000	\$ 100,000	0%
Reimbursements - Fire Services	25,378	10,000	10,000	20,000	100%
<b>Total Intergovernmental</b>	<u>\$ 36,878</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 120,000</u>	9%
<b>Total Revenues</b>	<u>\$ 36,878</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 120,000</u>	9%
<b>Expenses</b>					
<b>Contractual Services</b>					
Operating Supplies	45,195	90,000	90,000	90,000	0%
<b>Total Contractual Services</b>	<u>\$ 45,195</u>	<u>\$ 90,000</u>	<u>\$ 90,000</u>	<u>\$ 90,000</u>	0%
<b>Capital - New</b>					
Light Equipment - Fire	\$ 11,580	\$ 20,000	\$ 20,000	\$ 30,000	50%
<b>Total Capital</b>	<u>\$ 11,580</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 30,000</u>	50%
<b>Total Expenses</b>	<u>\$ 56,775</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 120,000</u>	9%
<b>Net Fund</b>	<u>\$ (19,897)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0%

# Redevelopment Loan Fund

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

## Redevelopment Loan Highlights

Highlights for FY 2014: No significant changes for this cost center.

## Redevelopment Loan Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Miscellaneous	\$ 65,380	\$ 319,809	\$ 79,930	\$ 84,154	5%
<b>Total Revenues</b>	\$ 65,380	\$ 319,809	\$ 79,930	\$ 84,154	5%
<b>Expenditures</b>					
Other Expenses	\$ 54,318	\$ 308,224	\$ 58,285	\$ 59,500	2%
<b>Total Expenditures</b>	\$ 54,318	\$ 308,224	\$ 58,285	\$ 59,500	2%
<b>Net Redevelopment Loan Fund</b>	\$ 11,062	\$ 11,585	\$ 21,645	\$ 24,654	14%
				Actual Reserves on June 30, 2012	\$ 223,092
				Projected Reserves on June 30, 2013	\$ 244,737
				Projected Reserves on June 30, 2014	\$ 269,391

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
<b>Miscellaneous Revenue</b>					
Loan & Interest Payments	\$ 64,993	\$ 68,894	\$ 79,015	\$ 83,254	5%
Interest Income	387	915	915	900	-2%
HUD 108 Proceeds	-	250,000	-	-	0%
<b>Total Revenue</b>	\$ 65,380	\$ 319,809	\$ 79,930	\$ 84,154	5%
<b>Expenses</b>					
<b>Loan Expenses</b>					
Debt Service - Interest Expense	\$ 32,047	\$ 33,204	\$ 33,204	\$ 34,400	4%
Principal Payments- HUD	22,256	25,000	25,000	25,000	0%
HUD 108 Loans Disbursements	-	250,000	-	-	0%
Investment Fees	15	20	81	100	23%
<b>Total Expenses</b>	\$ 54,318	\$ 308,224	\$ 58,285	\$ 59,500	2%
<b>Net Fund</b>	\$ 11,062	\$ 11,585	\$ 21,645	\$ 24,654	14%

# Revolving Land Fund

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

Revolving Land Budget Summary					
	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Miscellaneous	\$ 8,294	\$ 7,450	\$ 379,450	\$ 426,900	13%
<b>Total Revenues</b>	<b>\$ 8,294</b>	<b>\$ 7,450</b>	<b>\$ 379,450</b>	<b>\$ 426,900</b>	<b>13%</b>
<b>Expenditures</b>					
Other Expenses	\$ 6,378	\$ 1,500	\$ 6,500	\$ 6,500	0%
Capital	189,166	1,108,639	730,000	1,995,670	173%
<b>Total Expenditures</b>	<b>\$ 195,544</b>	<b>\$ 1,110,139</b>	<b>\$ 736,500</b>	<b>\$ 2,002,170</b>	<b>172%</b>
<b>Net Revolving Land Fund</b>	<b>\$ (187,250)</b>	<b>\$ (1,102,689)</b>	<b>\$ (357,050)</b>	<b>\$ (1,575,270)</b>	<b>341%</b>
				Actual Reserves on June 30, 2012	\$ 1,932,320
				Projected Reserves on June 30, 2013	\$ 1,575,270
				Projected Reserves on June 30, 2014	\$ -

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
<b>Miscellaneous Revenue</b>					
Lease Fees	\$ 3,400	\$ 2,850	\$ 2,850	\$ 2,500	-12%
Proceeds from Sale of Land	-	-	372,000	420,000	13%
Interest On Investments	4,667	4,600	4,600	4,400	-4%
Gain/Loss On Sale of Invest.	227	-	-	-	0%
<b>Total Miscellaneous</b>	<b>\$ 8,294</b>	<b>\$ 7,450</b>	<b>\$ 379,450</b>	<b>\$ 426,900</b>	<b>13%</b>
<b>Total Revenue</b>	<b>\$ 8,294</b>	<b>\$ 7,450</b>	<b>\$ 379,450</b>	<b>\$ 426,900</b>	<b>13%</b>
<b>Expenses</b>					
<b>Other Expenses</b>					
Investment Fees	\$ 1,678	\$ 1,500	\$ 1,500	\$ 1,500	0%
Appraisals	4,700	-	5,000	5,000	0%
<b>Total Other Expenses</b>	<b>\$ 6,378</b>	<b>\$ 1,500</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>	<b>0%</b>
<b>Capital Expenses</b>					
Land	\$ 189,166	\$ 1,108,639	\$ 730,000	\$ 1,995,670	173%
<b>Total Capital Expenses</b>	<b>\$ 189,166</b>	<b>\$ 1,108,639</b>	<b>\$ 730,000</b>	<b>\$ 1,995,670</b>	<b>173%</b>
<b>Total Expenses</b>	<b>\$ 195,544</b>	<b>\$ 1,110,139</b>	<b>\$ 736,500</b>	<b>\$ 2,002,170</b>	<b>172%</b>
<b>Net Fund</b>	<b>\$ (187,250)</b>	<b>\$ (1,102,689)</b>	<b>\$ (357,050)</b>	<b>\$ (1,575,270)</b>	<b>341%</b>



# Metropolitan Planning

## Proposed Metropolitan Planning Organization Projects

The proposed projects for the FY14 Metropolitan Planning Organization are as follows:

<b>Project Name</b>	<b>Allocation</b>
Corridor Enhance	\$ 75,000
Traffic Counts	20,000
Environmental Systems Research Institute	51,000
GIS / GIO	200,000
Comprehensive Plan	60,000
West Belt Loop	220,000
Survey Points	7,500

FY 2013 Projects re-budgeted for FY 2014 are as follows:

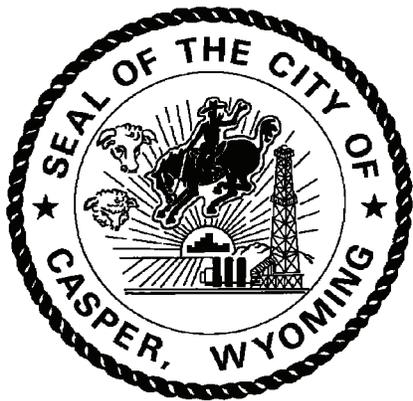
<b>Project Name</b>	<b>Allocation</b>
Long Range Transportation Plan	269,500
2nd & Beverly Street	25,000
Casper Trails, Paths	40,000
Wyoming Blvd Sidepath	20,000
Westside/Polaris	75,000
15th / 21st Streets	45,000
Wolf Creek	45,000
West Belt Loop	30,000
<b>TOTAL</b>	<b>\$ 1,183,000</b>

# Metropolitan Planning

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Intergovernmental Revenue</b>					
Federal Grants- MPO	\$ 500,422	\$ 1,571,914	\$ 809,674	\$ 1,218,574	51%
MPO Member Contributions	20,443	18,088	7,400	18,708	153%
<b>Total Intergovernmental</b>	<b>\$ 520,865</b>	<b>\$ 1,590,002</b>	<b>\$ 817,074</b>	<b>\$ 1,237,282</b>	<b>51%</b>
<b>Transfers</b>					
Transfers In from General Fund	\$ 28,927	\$ 163,148	\$ 77,503	\$ 109,356	41%
<b>Total Transfers</b>	<b>\$ 28,927</b>	<b>\$ 163,148</b>	<b>\$ 77,503</b>	<b>\$ 109,356</b>	<b>41%</b>
<b>Total Revenue</b>	<b>\$ 549,792</b>	<b>\$ 1,753,150</b>	<b>\$ 894,577</b>	<b>\$ 1,346,638</b>	<b>51%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 99,020	\$ 107,254	\$ 77,865	\$ 107,381	38%
Part-Time	383	-	-	-	0%
Overtime	-	500	-	100	100%
<b>Total Salaries &amp; Wages</b>	<b>\$ 99,403</b>	<b>\$ 107,754</b>	<b>\$ 77,865</b>	<b>\$ 107,481</b>	<b>38%</b>
<b>Other Pay</b>					
Disability Buyback	\$ -	\$ 500	\$ -	\$ -	0%
Other Allowances	981	1,020	255	180	-29%
<b>Total Other Pay</b>	<b>\$ 981</b>	<b>\$ 1,520</b>	<b>\$ 255</b>	<b>\$ 180</b>	<b>-29%</b>
<b>Benefits</b>					
Health Insurance	\$ 14,986	\$ 15,398	\$ 8,340	\$ 15,400	85%
Other Insurance Benefits	797	872	696	883	27%
FICA/Medicare Tax	7,320	8,359	6,055	8,221	36%
Retirement Contributions	7,050	7,708	5,952	7,653	29%
Workers' Compensation	1,797	1,193	559	1,193	113%
<b>Total Benefits</b>	<b>\$ 31,950</b>	<b>\$ 33,530</b>	<b>\$ 21,602</b>	<b>\$ 33,350</b>	<b>54%</b>
<b>Total Personnel</b>	<b>\$ 132,334</b>	<b>\$ 142,804</b>	<b>\$ 99,722</b>	<b>\$ 141,011</b>	<b>41%</b>
<b>Contractual Services</b>					
Telecommunications	\$ 214	\$ 375	\$ 61	\$ 375	515%
Other Contractual	5,299	9,547	9,547	9,547	0%
Travel & Training	3,192	5,001	5,001	5,001	0%
Interdepartmental Services	-	2,590	1,000	1,105	11%
Association Dues	968	1,600	1,108	1,600	44%
<b>Total Contractual Services</b>	<b>\$ 9,673</b>	<b>\$ 19,113</b>	<b>\$ 16,717</b>	<b>\$ 17,628</b>	<b>5%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 841	\$ 3,000	\$ 1,833	\$ 3,000	64%
<b>Total Materials &amp; Supplies</b>	<b>\$ 841</b>	<b>\$ 3,000</b>	<b>\$ 1,833</b>	<b>\$ 3,000</b>	<b>64%</b>

# Metropolitan Planning

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Other Expenses</b>					
Programs & Projects	\$ 407,688	\$ 2,005,337	\$ 774,306	\$ 1,183,000	53%
<b>Total Other Expenses</b>	<b>\$ 407,688</b>	<b>\$ 2,005,337</b>	<b>\$ 774,306</b>	<b>\$ 1,183,000</b>	<b>53%</b>
<b>Capital - New</b>					
Technologies	\$ 244	\$ 1,999	\$ 1,999	\$ 1,999	0%
<b>Total Capital - New</b>	<b>\$ 244</b>	<b>\$ 1,999</b>	<b>\$ 1,999</b>	<b>\$ 1,999</b>	<b>0%</b>
<b>Total Expenses</b>	<b>\$ 550,780</b>	<b>\$ 2,172,253</b>	<b>\$ 894,577</b>	<b>\$ 1,346,638</b>	<b>51%</b>
<b>Net Fund</b>	<b>\$ (988)</b>	<b>\$ (419,103)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>



# **Debt Service Funds**

Special Assessments

# Debt Service Fund

## Debt Service Fund Highlights

**FY 2014 Highlights:** No significant changes for this cost center in FY 2014.

### Local Assessment Districts Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Miscellaneous	\$ 119,013	\$ 39,300	\$ 92,888	\$ 39,300	-58%
<b>Total Revenues</b>	\$ 119,013	\$ 39,300	\$ 92,888	\$ 39,300	-58%
<b>Expenditures</b>					
Contractual Services	\$ 1,453	\$ 1,450	\$ 1,340	\$ 1,340	0%
Capital	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
<b>Total Expenditures</b>	\$ 1,453	\$ 1,450	\$ 1,340	\$ 1,340	0%
<b>Net Local Assessment District Fund</b>	\$ 117,560	\$ 37,850	\$ 91,548	\$ 37,960	-59%
			Actual Reserves on June 30, 2012	\$ 2,046,176	
			Projected Reserves on June 30, 2013	\$ 2,137,724	
			Projected Reserves on June 30, 2014	\$ 2,175,684	

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
LAD Assessment Principal	\$ 88,316	\$ 25,000	\$ 70,000	\$ 25,000	-64%
LAD Assessment Interest	21,247	10,000	18,000	10,000	-44%
LAD Assessment Penalties	5,359	1,000	2,188	1,000	-54%
Interest On Investment	3,901	3,300	3,300	3,300	0%
Gain/Loss On Sale of Investments	190	-	(600)	-	100%
<b>Total Revenues</b>	\$ 119,013	\$ 39,300	\$ 92,888	\$ 39,300	-58%
<b>Expenses</b>					
<b>Contractual Services</b>					
Investment Fees	\$ 1,453	\$ 1,450	\$ 1,340	\$ 1,340	0%
<b>Total Contractual Services</b>	\$ 1,453	\$ 1,450	\$ 1,340	\$ 1,340	0%
<b>Capital - Replacement</b>					
Improve Other Than Buildings	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Capital - Replacement</b>	\$ -	\$ -	\$ -	\$ -	0%
<b>Transfers</b>					
Transfers Out-Capital Projects					
<b>Total Transfers</b>	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Expenses</b>	\$ 1,453	\$ 1,450	\$ 1,340	\$ 1,340	0%
<b>Net Fund</b>	\$ 117,560	\$ 37,850	\$ 91,548	\$ 37,960	-59%

# **Internal Service Funds**

Central Garage

Buildings & Structures

City Campus

Property & Liability Insurance

Information Technology

# Internal Service Funds

Internal Service Summary by Category					
	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Services/User Fees	\$ 5,360,166	\$ 5,365,545	\$ 5,421,345	\$ 5,694,361	5%
Miscellaneous	298,670	201,200	201,530	201,500	0%
Transfers In	1,984,303	1,670,158	2,890,804	2,372,234	-18%
<b>Total Revenues</b>	<b>\$ 7,643,139</b>	<b>\$ 7,236,903</b>	<b>\$ 8,513,679</b>	<b>\$ 8,268,095</b>	<b>-3%</b>
<b>Expenditures</b>					
Personnel	\$ 2,803,413	\$ 3,209,303	\$ 3,176,412	\$ 3,152,271	-1%
Contractual Services	1,601,307	3,184,320	3,088,866	3,386,605	10%
Materials and Supplies	1,983,012	1,992,650	1,945,100	1,988,400	2%
Other	3,158	11,101	4,000	12,000	200%
Capital	421,783	503,320	613,670	557,050	-9%
Transfer Out	400,000	27,187	27,187	-	-100%
<b>Total Expenditures</b>	<b>\$ 7,212,673</b>	<b>\$ 8,927,881</b>	<b>\$ 8,855,235</b>	<b>\$ 9,096,326</b>	<b>3%</b>
<b>Net All Internal Service Funds</b>	<b>\$ 430,466</b>	<b>\$ (1,690,978)</b>	<b>\$ (341,556)</b>	<b>\$ (828,231)</b>	<b>142%</b>

Internal Service Summary by Fund					
	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Central Garage</b>					
Revenues	\$ 3,294,104	\$ 3,248,656	\$ 3,248,656	\$ 3,226,521	-1%
Expenditures	3,478,090	3,581,436	3,478,281	3,352,775	-4%
Net	(183,986)	(332,780)	(229,625)	(126,254)	45%
<b>Buildings &amp; Structures</b>					
Revenues	1,020,311	1,214,080	1,150,236	1,145,082	0%
Expenditures	1,037,598	1,214,080	1,150,236	1,145,082	0%
Net	(17,287)	-	-	-	0%
<b>City Campus</b>					
Revenues	325,521	326,373	311,356	369,324	19%
Expenditures	325,547	326,373	311,356	369,324	19%
Net	(26)	-	-	-	0%
<b>Property &amp; Liability</b>					
Revenues	1,767,234	1,810,587	2,434,263	2,113,571	-13%
Expenditures	1,136,232	2,458,805	2,546,134	2,813,376	10%
Net	631,002	(648,218)	(111,871)	(699,805)	526%
<b>Information Technology</b>					
Revenues	1,236,637	1,344,244	1,369,228	1,413,657	3%
Expenditures	1,235,206	1,347,187	1,369,228	1,415,769	3%
Net	1,431	(2,943)	-	(2,112)	100%
<b>Revenues- All Internal Service</b>	<b>7,643,807</b>	<b>7,943,940</b>	<b>8,513,739</b>	<b>8,268,155</b>	<b>-3%</b>
<b>Expenditures- All Internal Service</b>	<b>7,212,673</b>	<b>8,927,881</b>	<b>8,855,235</b>	<b>9,096,326</b>	<b>3%</b>
<b>Net All Internal Service Funds</b>	<b>\$ 431,134</b>	<b>\$ (983,941)</b>	<b>\$ (341,496)</b>	<b>\$ (828,171)</b>	<b>143%</b>

# Central Garage

## Central Garage Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Equipment Mechanic I	-	-	-	2
Equipment Mechanic II	9	8	8	5
Equipment Mechanic III	-	-	-	2
Equipment Mechanic Supervisor	1	1	1	-
Equipment Tire Service Worker	1	1	1	-
Fleet Maintenance Manager	-	-	-	1
Secretary II	1	1	1	- *
Warehouse Technician	2	2	2	2
<b>Total</b>	<b>14</b>	<b>13</b>	<b>13</b>	<b>12</b>

\*Transferred Secretary II position to Streets for FY 2014

<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ 3,355	\$ 3,355
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## Central Garage Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Services/ User Fees	\$ 3,284,053	\$ 3,212,921	\$ 3,212,921	\$ 3,212,921	0%
Miscellaneous	10,051	13,600	13,600	13,600	0%
<b>Total Revenues</b>	<b>\$ 3,294,104</b>	<b>\$ 3,248,656</b>	<b>\$ 3,248,656</b>	<b>\$ 3,226,521</b>	<b>-1%</b>
<b>Expenditures</b>					
Personnel	\$ 714,278	\$ 899,290	\$ 884,935	\$ 844,232	-5%
Contractual Services	427,969	451,872	410,872	440,493	7%
Materials and Supplies	1,903,566	1,887,300	1,836,500	1,875,000	2%
Capital	32,277	315,787	318,787	193,050	-39%
Transfer Out	400,000	27,187	27,187	-	-100%
<b>Total Expenditures</b>	<b>\$ 3,478,090</b>	<b>\$ 3,581,436</b>	<b>\$ 3,478,281</b>	<b>\$ 3,352,775</b>	<b>-4%</b>
<b>Net Central Garage Fund</b>	<b>\$ (183,986)</b>	<b>\$ (332,780)</b>	<b>\$ (229,625)</b>	<b>\$ (126,254)</b>	<b>45%</b>

Actual Reserves on June 30, 2012 \$ 1,441,723

Projected Reserves on June 30, 2013 \$ 1,212,098

Projected Reserves on June 30, 2014 \$ 1,085,844

## Central Garage Highlights

Highlights for FY 2014: This budget reflects a reduction in expenditures of 4% which is a result in lowering the use of outside services and a reduction in energy costs due to efficiency and better budgeting as well as moving the Secretary II position to Streets. In FY 2014, an in-house analysis of cost effectiveness of performing work rather than outsourcing will be conducted. Reserve balance is recommended to be maintained to cover any uncontrollable increases in fuel prices and help provide resources to fund possible cost changes associated with surface water drainage regulations.

# Central Garage

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
<b>Charges For Services</b>					
Intergovernmental Services	\$ 2,959,730	\$ 2,912,921	\$ 2,912,921	\$ 2,912,921	0%
CATC	324,323	300,000	300,000	300,000	0%
<b>Total Charges For Services</b>	<b>\$ 3,284,053</b>	<b>\$ 3,212,921</b>	<b>\$ 3,212,921</b>	<b>\$ 3,212,921</b>	<b>0%</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous Revenue	\$ 10,051	\$ 13,600	\$ 13,600	\$ 13,600	0%
<b>Total Miscellaneous Revenue</b>	<b>\$ 10,051</b>	<b>\$ 13,600</b>	<b>\$ 13,600</b>	<b>\$ 13,600</b>	<b>0%</b>
<b>Transfers</b>					
Transfers In	\$ -	\$ 22,135	\$ 22,135	\$ -	-100%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 22,135</b>	<b>\$ 22,135</b>	<b>\$ -</b>	<b>-100%</b>
<b>Total Revenue</b>	<b>\$ 3,294,104</b>	<b>\$ 3,248,656</b>	<b>\$ 3,248,656</b>	<b>\$ 3,226,521</b>	<b>-1%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 472,332	\$ 624,244	\$ 614,244	\$ 587,986	-4%
Part Time	-	3,355	-	3,355	100%
Standby Pay	1,998	3,000	2,500	3,000	20%
Overtime	2,636	4,000	3,500	4,000	14%
<b>Total Salaries &amp; Wages</b>	<b>\$ 476,966</b>	<b>\$ 634,599</b>	<b>\$ 620,244</b>	<b>\$ 598,341</b>	<b>-4%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 2,219	\$ 3,000	\$ 3,000	\$ 3,000	0%
Other Allowances	480	480	480	480	0%
Clothing Allowance	266	750	750	1,500	100%
<b>Total Other Pay</b>	<b>\$ 2,965</b>	<b>\$ 4,230</b>	<b>\$ 4,230</b>	<b>\$ 4,980</b>	<b>18%</b>
<b>Benefits</b>					
Health Insurance	\$ 141,809	\$ 151,580	\$ 151,580	\$ 136,194	-10%
Accrued Leave Payoff	1,679	-	-	-	0%
Other Insurance Benefits	4,191	5,305	5,305	5,059	-5%
FICA/Medicare Tax	36,786	48,871	48,871	46,110	-6%
Retirement Contributions	36,491	45,158	45,158	42,578	-6%
Workers' Compensation	13,391	9,547	9,547	10,970	15%
<b>Total Benefits</b>	<b>\$ 234,347</b>	<b>\$ 260,461</b>	<b>\$ 260,461</b>	<b>\$ 240,911</b>	<b>-8%</b>
<b>Total Personnel</b>	<b>\$ 714,278</b>	<b>\$ 899,290</b>	<b>\$ 884,935</b>	<b>\$ 844,232</b>	<b>-5%</b>

# Central Garage

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Contractual Services</b>					
Other Testing	\$ -	\$ 1,500	\$ 1,500	\$ -	-100%
Investment Fees	399	350	350	350	0%
Water	12,504	16,000	15,000	16,000	7%
Energy - Electricity	35,091	35,000	32,000	32,100	0%
Energy - Natural Gas	25,283	35,000	22,000	35,000	59%
Equipment Repairs	7,274	8,000	6,500	6,000	-8%
Insurance & Bonds	11,475	11,520	11,520	13,722	19%
Telecommunications	4,465	5,500	5,500	5,500	0%
Printing/Reproduction	1,445	3,000	1,500	1,500	0%
Travel & Training	674	5,000	5,000	10,000	100%
Interdepartmental Services	143,392	199,502	199,502	199,621	0%
Other Contractual	5,078	5,000	5,000	15,000	200%
Laundry & Towel Service	4,948	6,500	5,500	5,700	4%
Outside Services	175,941	120,000	100,000	100,000	0%
<b>Total Contractual Services</b>	<b>\$ 427,969</b>	<b>\$ 451,872</b>	<b>\$ 410,872</b>	<b>\$ 440,493</b>	<b>7%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 1,928	\$ 2,000	\$ 1,500	\$ 2,000	33%
Operating Supplies	38,669	7,000	7,000	7,000	0%
Building Supplies	17,734	14,000	14,000	4,000	-71%
Vehicle Supplies	737,760	750,300	700,000	750,000	7%
Small Tools & Equipment	11,502	14,000	14,000	12,000	-14%
Bulk Fuel	1,095,973	1,100,000	1,100,000	1,100,000	0%
<b>Total Materials &amp; Supplies</b>	<b>\$ 1,903,566</b>	<b>\$ 1,887,300</b>	<b>\$ 1,836,500</b>	<b>\$ 1,875,000</b>	<b>2%</b>
<b>Capital - New</b>					
Technologies	\$ 9,919	\$ 16,000	\$ -	\$ 10,000	100%
Heavy Equipment	9,919	16,000	35,000	17,050	-51%
<b>Total Capital - New</b>	<b>\$ 19,838</b>	<b>\$ 32,000</b>	<b>\$ 35,000</b>	<b>\$ 27,050</b>	<b>-23%</b>
<b>Capital - Replacement</b>					
Improvements	\$ -	\$ 180,000	\$ 180,000	\$ 100,000	-44%
Buildings	12,439	103,787	103,787	66,000	-36%
<b>Total Capital - Replacement</b>	<b>\$ 12,439</b>	<b>\$ 283,787</b>	<b>\$ 283,787</b>	<b>\$ 166,000</b>	<b>-42%</b>
<b>Transfer Out</b>					
Transfer Out - Capital Equipment	\$ 400,000	\$ 27,187	\$ 27,187	\$ -	-100%
<b>Total Transfer Out</b>	<b>\$ 400,000</b>	<b>\$ 27,187</b>	<b>\$ 27,187</b>	<b>\$ -</b>	<b>-100%</b>
<b>Total Expenses</b>	<b>\$ 3,478,090</b>	<b>\$ 3,581,436</b>	<b>\$ 3,478,281</b>	<b>\$ 3,352,775</b>	<b>-4%</b>
<b>Net Fund</b>	<b>\$ (183,986)</b>	<b>\$ (332,780)</b>	<b>\$ (229,625)</b>	<b>\$ (126,254)</b>	<b>45%</b>

# Buildings & Structures

## Buildings & Structures Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Buildings & Structures Superintendent	1	1	1	1
Buildings & Structures Supervisor	1	1	1	1
Construction Maint Worker II	5	5	6	5 *
Custodial Maintenance Worker I	4	4	4	4
Senior Custodial Maint Worker	1	1	1	1
<b>Total</b>	12	12	13	12

\*Transferred position to Parks for FY14 Budget

<b>Part Time Employees (Budget)</b>	\$ 5,612	\$ 25,000	\$ 17,050	\$ 25,000
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## Buildings & Structures Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Services/ User Fees	\$ 557,466	\$ 548,170	\$ 548,170	\$ 548,170	0%
Interest Income	607	830	830	800	-4%
Transfers In	462,238	665,080	601,236	596,112	-1%
<b>Total Revenues</b>	\$ 1,020,311	\$ 1,214,080	\$ 1,150,236	\$ 1,145,082	0%
<b>Expenditures</b>					
Personnel	\$ 819,774	\$ 952,056	\$ 892,234	\$ 876,377	-2%
Contractual Services	142,126	159,524	153,502	157,705	3%
Materials and Supplies	72,184	97,500	99,650	104,000	4%
Capital	3,514	5,000	4,850	7,000	44%
<b>Total Expenditures</b>	\$ 1,037,598	\$ 1,214,080	\$ 1,150,236	\$ 1,145,082	0%
<b>Net Buildings and Grounds Fund</b>	\$ (17,287)	\$ -	\$ -	\$ -	0%
				Actual Reserves on June 30, 2012	\$ 35,800
				Projected Reserves on June 30, 2013	\$ 35,800
				Projected Reserves on June 30, 2014	\$ 35,800

## Buildings & Structures Highlights

Highlights for FY 2014: Expenditures for this budget are projected to decrease slightly, this is mainly due to the reduction in personnel expenses from moving a position that was historically paid out of this fund back to the Parks cost center. In FY 2014, an in-house analysis of the cost effectiveness of performing work internally versus outsourcing will be conducted.

# Buildings & Structures

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
<b>Charges For Services</b>					
Intergovernmental Services	\$ 557,466	\$ 548,170	\$ 548,170	\$ 548,170	0%
<b>Total Charges For Services</b>	<b>\$ 557,466</b>	<b>\$ 548,170</b>	<b>\$ 548,170</b>	<b>\$ 548,170</b>	<b>0%</b>
<b>Miscellaneous Revenue</b>					
Interest Income	\$ 607	\$ 830	\$ 830	\$ 800	-4%
<b>Total Miscellaneous Revenue</b>	<b>\$ 607</b>	<b>\$ 830</b>	<b>\$ 830</b>	<b>\$ 800</b>	<b>-4%</b>
<b>Transfers</b>					
Transfers In	\$ 462,238	\$ 665,080	\$ 601,236	\$ 596,112	-1%
<b>Total Transfers</b>	<b>\$ 462,238</b>	<b>\$ 665,080</b>	<b>\$ 601,236</b>	<b>\$ 596,112</b>	<b>-1%</b>
<b>Total Revenue</b>	<b>\$ 1,020,311</b>	<b>\$ 1,214,080</b>	<b>\$ 1,150,236</b>	<b>\$ 1,145,082</b>	<b>0%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 587,812	\$ 657,812	\$ 615,901	\$ 601,907	-2%
Part Time	5,612	25,000	17,050	25,000	47%
Overtime	447	3,000	2,300	3,000	30%
<b>Total Salaries &amp; Wages</b>	<b>\$ 593,871</b>	<b>\$ 685,812</b>	<b>\$ 635,251</b>	<b>\$ 629,907</b>	<b>-1%</b>
<b>Other Pay</b>					
Supplemental Pay					
Disability Leave Buy-Back	\$ 6,585	\$ 7,000	\$ 8,523	\$ 8,000	-6%
Accrued Leave Payoff	45	-	-	-	0%
Other Allowances	2,160	2,160	2,145	2,520	17%
<b>Total Other Pay</b>	<b>\$ 8,790</b>	<b>\$ 9,160</b>	<b>\$ 10,668</b>	<b>\$ 10,520</b>	<b>-1%</b>
<b>Benefits</b>					
Health Insurance	\$ 109,228	\$ 137,566	\$ 137,566	\$ 124,447	-10%
Other Insurance Benefits	4,868	5,428	5,428	5,076	-6%
FICA/Medicare Tax	43,458	53,313	46,954	49,144	5%
Retirement Contributions	41,743	47,548	43,763	43,641	0%
Workers' Compensation	16,762	11,279	11,279	11,692	4%
Clothing Allowance	1,054	1,950	1,325	1,950	47%
<b>Total Benefits</b>	<b>\$ 217,113</b>	<b>\$ 257,084</b>	<b>\$ 246,315</b>	<b>\$ 235,950</b>	<b>-4%</b>
<b>Total Personnel</b>	<b>\$ 819,774</b>	<b>\$ 952,056</b>	<b>\$ 892,234</b>	<b>\$ 876,377</b>	<b>-2%</b>

# Buildings & Structures

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Contractual Services</b>					
Water	\$ 3,269	\$ 2,000	\$ 3,350	\$ 3,300	-1%
Energy - Electricity	1,357	1,600	1,500	1,700	13%
Energy - Natural Gas	1,106	2,000	1,000	2,000	100%
Building Maintenance	14,793	18,830	20,536	20,500	0%
Maintenance Agreements	18,737	25,500	19,230	21,522	12%
Insurance & Bonds	29,708	15,226	15,226	16,753	10%
Telecommunications	781	830	790	820	4%
Travel and Training	75	3,500	1,828	3,000	64%
Interdepartmental Services	67,785	76,038	76,038	76,110	0%
Other Contractual	667	5,000	4,000	3,000	-25%
Electrical Repairs	3,848	9,000	10,004	9,000	-10%
<b>Total Contractual Services</b>	<b>\$ 142,126</b>	<b>\$ 159,524</b>	<b>\$ 153,502</b>	<b>\$ 157,705</b>	<b>3%</b>
<b>Materials &amp; Supplies</b>					
Other Materials & Supplies	\$ 31,734	\$ 28,500	\$ 34,000	\$ 34,000	0%
Custodial Supplies	19,946	22,000	22,000	23,000	5%
Building Supplies	14,361	35,000	33,000	35,000	6%
Electrical Supplies	6,143	12,000	10,650	12,000	13%
<b>Total Materials &amp; Supplies</b>	<b>\$ 72,184</b>	<b>\$ 97,500</b>	<b>\$ 99,650</b>	<b>\$ 104,000</b>	<b>4%</b>
<b>Capital</b>					
Light Equipment	\$ 419	\$ 5,000	\$ 4,850	\$ 5,000	3%
Technologies	3,095	-	-	2,000	100%
<b>Total Capital</b>	<b>\$ 3,514</b>	<b>\$ 5,000</b>	<b>\$ 4,850</b>	<b>\$ 7,000</b>	<b>44%</b>
<b>Total Expenses</b>	<b>\$ 1,037,598</b>	<b>\$ 1,214,080</b>	<b>\$ 1,150,236</b>	<b>\$ 1,145,082</b>	<b>0%</b>
<b>Net Fund</b>	<b>\$ (17,287)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

# City Campus Buildings Fund

## City Campus Buildings Staffing Summary

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

## City Campus Buildings Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Services/ User Fees	\$ 9,881	\$ 5,520	\$ 9,320	\$ 5,520	-41%
Miscellaneous Revenue	61	-	60	60	0%
Transfer In	315,579	320,853	301,976	363,744	20%
<b>Total Revenues</b>	\$ 325,521	\$ 326,373	\$ 311,356	\$ 369,324	19%
<b>Expenditures</b>					
Contractual Services	\$ 314,759	\$ 320,623	\$ 296,718	\$ 322,174	9%
Materials and Supplies	3,216	1,750	3,150	3,150	0%
Capital	7,572	4,000	11,488	44,000	283%
<b>Total Expenditures</b>	\$ 325,547	\$ 326,373	\$ 311,356	\$ 369,324	19%
<b>Net City Campus Fund</b>	\$ (26)	\$ -	\$ -	\$ -	0%
				Actual Reserves on June 30, 2012	\$ 19,694
				Projected Reserves on June 30, 2013	\$ 19,694
				Projected Reserves on June 30, 2014	\$ 19,694

## City Campus Buildings Highlights

Highlights for FY 2014: This budget includes improvements for the City Hall Generator enclosures for security reasons, furnishing and signage for the City Hall Lobby, and fountain repairs.

# City Campus Buildings

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
<b>Charges For Services</b>					
Building Rental	\$ 9,881	\$ 5,520	\$ 9,320	\$ 5,520	-41%
<b>Total Charges For Services</b>	<b>\$ 9,881</b>	<b>\$ 5,520</b>	<b>\$ 9,320</b>	<b>\$ 5,520</b>	<b>-41%</b>
<b>Miscellaneous Revenue</b>					
Interest Income	\$ 61	\$ -	\$ 60	\$ 60	0%
<b>Total Miscellaneous Revenue</b>	<b>\$ 61</b>	<b>\$ -</b>	<b>\$ 60</b>	<b>\$ 60</b>	<b>0%</b>
<b>Transfers</b>					
Transfers In	\$ 315,579	\$ 320,853	\$ 301,976	\$ 363,744	20%
<b>Total Transfers</b>	<b>\$ 315,579</b>	<b>\$ 320,853</b>	<b>\$ 301,976</b>	<b>\$ 363,744</b>	<b>20%</b>
<b>Total Revenue</b>	<b>\$ 325,521</b>	<b>\$ 326,373</b>	<b>\$ 311,356</b>	<b>\$ 369,324</b>	<b>19%</b>
<b>Expenses</b>					
<b>Contractual Services</b>					
Water	\$ 11,052	\$ 12,380	\$ 12,300	\$ 12,320	0%
Energy - Electricity	67,006	62,000	60,500	64,000	6%
Energy - Natural Gas	25,794	38,250	15,900	38,250	141%
Alarm	936	1,000	1,000	550	-45%
Telecommunications	2,663	4,233	4,233	4,233	0%
Interdepartmental Services	207,305	202,760	202,760	202,796	0%
Investment Fees	3	-	25	25	0%
<b>Total Contractual Services</b>	<b>\$ 314,759</b>	<b>\$ 320,623</b>	<b>\$ 296,718</b>	<b>\$ 322,174</b>	<b>9%</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	\$ 1,685	\$ 750	\$ 2,150	\$ 2,150	0%
Small Tools & Equipment	1,531	1,000	1,000	1,000	0%
<b>Total Materials &amp; Supplies</b>	<b>\$ 3,216</b>	<b>\$ 1,750</b>	<b>\$ 3,150</b>	<b>\$ 3,150</b>	<b>0%</b>
<b>Total Operating Expenses</b>	<b>\$ 317,975</b>	<b>\$ 322,373</b>	<b>\$ 299,868</b>	<b>\$ 325,324</b>	<b>8%</b>
<b>Operating Income (Loss)</b>	<b>\$ 7,546</b>	<b>\$ 4,000</b>	<b>\$ 11,488</b>	<b>\$ 44,000</b>	<b>283%</b>
<b>Capital-Replacement</b>					
Improve Other Than Buildings	\$ 3,345	\$ 4,000	\$ 10,503	\$ 14,000	33%
Light Equipment	-	-	-	30,000	100%
Buildings	4,227	-	985	-	-100%
<b>Total Replacement Capital</b>	<b>\$ 7,572</b>	<b>\$ 4,000</b>	<b>\$ 11,488</b>	<b>\$ 44,000</b>	<b>283%</b>
<b>Total Capital</b>	<b>\$ 7,572</b>	<b>\$ 4,000</b>	<b>\$ 11,488</b>	<b>\$ 44,000</b>	<b>283%</b>
<b>Total Expenses</b>	<b>\$ 325,547</b>	<b>\$ 326,373</b>	<b>\$ 311,356</b>	<b>\$ 369,324</b>	<b>19%</b>
<b>Net Fund</b>	<b>\$ (26)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

# Property & Liability Insurance

## Property and Liability Insurance Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Risk Manager**	-	1	1	1
RM Injury/Claims Coordinator**	-	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
**Transferred from General Fund-Human Resources in FY 2011				
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

## Property and Liability Insurance Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Services/ User Fees	\$ 827,800	\$ 913,636	\$ 913,636	\$ 1,153,714	26%
Miscellaneous	287,764	186,600	186,600	186,600	0%
Interdepartmental - Workers Comp	-	706,207	706,207	773,257	9%
Transfers In	651,670	4,144	627,820	-	-100%
<b>Total Revenues</b>	<b>\$ 1,767,234</b>	<b>\$ 1,810,587</b>	<b>\$ 2,434,263</b>	<b>\$ 2,113,571</b>	<b>-13%</b>
<b>Expenditures</b>					
Personnel	\$ 166,043	\$ 176,487	\$ 175,204	\$ 176,265	1%
Contractual Services	597,550	2,102,717	2,098,185	2,321,461	11%
Materials and Supplies	683	1,500	1,200	1,650	38%
Other	3,158	11,101	4,000	12,000	200%
Capital	368,798	167,000	267,545	302,000	13%
<b>Total Expenditures</b>	<b>\$ 1,136,232</b>	<b>\$ 2,458,805</b>	<b>\$ 2,546,134</b>	<b>\$ 2,813,376</b>	<b>10%</b>
<b>Net Property and Liability Fund</b>	<b>\$ 631,002</b>	<b>\$ (648,218)</b>	<b>\$ (111,871)</b>	<b>\$ (699,805)</b>	<b>526%</b>
				Actual Reserves on June 30, 2012	\$ 1,143,789
				Projected Reserves on June 30, 2013	\$ 1,031,918
				Projected Reserves on June 30, 2014	\$ 332,113

## Property & Liability Highlights

Highlights for FY 2014: This budget reflects an increase of 26% in property and liability insurance that is charged out to all departments. This budget also includes the prefunding of Worker's Compensation Insurance, reflected in the FY 2013 Estimate, from FY 2013 excess General Fund revenues for that fund, and its dependent funds. This will provide resources to fund any significant increases in Worker's Compensation Insurance such as the increase experienced in FY 2013. The balance of funding to pay for the total Workers' Compensation Insurance costs is provided by all cost centers. All other funds other than the General Fund and its dependent funds will pay the entire workers compensation insurance from FY13 revenues.

# Property & Liability Insurance

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Interdepartmental Charges	\$ 827,800	\$ 913,636	\$ 913,636	\$ 1,153,714	26%
Interdepartmental - Workers Comp	-	706,207	706,207	773,257	9%
Interest Income	951	1,600	1,600	1,600	0%
Insurance Reimbursements	286,774	185,000	185,000	185,000	0%
Gain / Loss on Sale of Investments	39	-	-	-	0%
Transfer In- General Fund	651,670	4,144	627,820	-	-100%
<b>Total Revenue</b>	<b>\$ 1,767,234</b>	<b>\$ 1,810,587</b>	<b>\$ 2,434,263</b>	<b>\$ 2,113,571</b>	<b>-13%</b>
<b>Expenses</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 119,713	\$ 123,456	\$ 123,456	\$ 123,450	0%
Overtime	-	50	-	50	100%
<b>Total Salaries &amp; Wages</b>	<b>\$ 119,713</b>	<b>\$ 123,506</b>	<b>\$ 123,456</b>	<b>\$ 123,500</b>	<b>0%</b>
<b>Other Pay</b>					
Supplemental Pay					
Other Allowances	\$ 4,080	\$ 4,080	\$ 4,080	\$ 4,080	0%
Disability Leave Buy-Back	836	2,100	867	2,100	142%
<b>Total Other Pay</b>	<b>\$ 4,916</b>	<b>\$ 6,180</b>	<b>\$ 4,947</b>	<b>\$ 6,180</b>	<b>25%</b>
<b>Benefits</b>					
Health Insurance	\$ 19,717	\$ 21,271	\$ 21,271	\$ 21,273	0%
Other Insurance Benefits	942	960	960	974	1%
FICA/Medicare Tax	8,869	9,920	9,920	9,921	0%
Retirement Contributions	8,523	8,944	8,944	8,944	0%
Workers' Compensation	3,363	5,706	5,706	5,473	-4%
<b>Total Benefits</b>	<b>\$ 41,414</b>	<b>\$ 46,801</b>	<b>\$ 46,801</b>	<b>\$ 46,585</b>	<b>0%</b>
<b>Total Personnel</b>	<b>\$ 166,043</b>	<b>\$ 176,487</b>	<b>\$ 175,204</b>	<b>\$ 176,265</b>	<b>1%</b>
<b>Contractual Services</b>					
Investment Fees	\$ 278	\$ 250	\$ 250	\$ 250	0%
Telecommunications	287	1,000	1,356	1,500	11%
Postage & Shipping	326	1,000	340	1,000	194%
Printing/Reproduction	191	500	250	700	180%
Travel & Training	(3,005)	1,000	1,457	2,500	72%
Other Contractual	1,362	6,600	2,200	6,600	200%
Association Dues	630	600	565	700	24%
Insurance and Bonds	597,456	737,342	737,342	911,278	24%
Workers Compensation - City Wide	25	1,354,425	1,354,425	1,396,933	3%
<b>Total Contractual Services</b>	<b>\$ 597,550</b>	<b>\$ 2,102,717</b>	<b>\$ 2,098,185</b>	<b>\$ 2,321,461</b>	<b>11%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 683	\$ 500	\$ 500	\$ 650	30%
Books, Periodicals, Maps	-	1,000	700	1,000	43%
<b>Total Materials &amp; Supplies</b>	<b>\$ 683</b>	<b>\$ 1,500</b>	<b>\$ 1,200</b>	<b>\$ 1,650</b>	<b>38%</b>

# Property & Liability Insurance

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Other Expenses</b>					
Claims	\$ -	\$ 5,229	\$ -	\$ -	0%
Programs & Projects	1,289	5,872	4,000	12,000	200%
Bad Debt Expense	1,869	-	-	-	0%
<b>Total Other Expenses</b>	<b>\$ 3,158</b>	<b>\$ 11,101</b>	<b>\$ 4,000</b>	<b>\$ 12,000</b>	<b>200%</b>
<b>Capital</b>					
Buildings	\$ 162,433	\$ 35,000	\$ 114,989	\$ 100,000	-13%
Light Equipment	131,662	75,000	115,500	120,000	4%
Heavy Equipment	62,484	40,000	33,456	60,000	79%
Deductibles	10,000	15,000	1,500	20,000	1233%
Technologies- Operations	2,219	2,000	2,100	2,000	-5%
<b>Total Capital</b>	<b>\$ 368,798</b>	<b>\$ 167,000</b>	<b>\$ 267,545</b>	<b>\$ 302,000</b>	<b>13%</b>
<b>Total Expenses</b>	<b>\$ 1,136,232</b>	<b>\$ 2,458,805</b>	<b>\$ 2,546,134</b>	<b>\$ 2,813,376</b>	<b>10%</b>
<b>Net Fund</b>	<b>\$ 631,002</b>	<b>\$ (648,218)</b>	<b>\$ (111,871)</b>	<b>\$ (699,805)</b>	<b>526%</b>

# Information Technology

## Information Technology Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
<b>Information Technology</b>				
Systems Engineer	1	1	1	1
System Analyst	1	1	1	1
Management Inform Systems Manager	1	1	1	1
Network Engineer	1	1	1	1
Systems & Database Administrator	1	1	1	1
User Support Technician	5	5	5	5
WAN Network Administrator	1	1	1	1
<b>GIS</b>				
Regional GIS Administrator	-	-	1	1
GIS Technician	2	2	2	2
GIS Analyst	1	1	1	1
<b>Total</b>	<b>14</b>	<b>14</b>	<b>15</b>	<b>15</b>
<b>Part Time Employees (Budget)</b>	<b>\$ 570</b>	<b>\$ 6,815</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>

## Information Technology Fund Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Services/ User Fees	\$ 680,966	\$ 685,298	\$ 737,298	\$ 774,036	5%
Miscellaneous	855	1,000	500	500	0%
Transfers In	554,816	657,946	631,430	639,121	1%
<b>Total Revenues</b>	<b>\$ 1,236,637</b>	<b>\$ 1,344,244</b>	<b>\$ 1,369,228</b>	<b>\$ 1,413,657</b>	<b>3%</b>
<b>Expenditures</b>					
Personnel	\$ 1,103,318	\$ 1,181,470	\$ 1,224,039	\$ 1,255,397	3%
Contractual Services	118,903	149,584	129,589	144,772	12%
Materials and Supplies	3,363	4,600	4,600	4,600	0%
Capital	9,622	11,533	11,000	11,000	0%
<b>Total Expenditures</b>	<b>\$ 1,235,206</b>	<b>\$ 1,347,187</b>	<b>\$ 1,369,228</b>	<b>\$ 1,415,769</b>	<b>3%</b>
<b>Net IT &amp; GIS Fund</b>	<b>\$ 1,431</b>	<b>\$ (2,943)</b>	<b>\$ -</b>	<b>\$ (2,112)</b>	<b>100%</b>
				Actual Reserves on June 30, 2012	\$ 33,127
				Projected Reserves on June 30, 2013	\$ 33,127
				Projected Reserves on June 30, 2014	\$ 31,015

## Information Technology Highlights

Highlights for FY 2014: Revenues and Expenditures increased 3% respectively for this cost center. This budget includes an 2% increase in Interdepartment Services. A Regional GIS Administrator position was added in FY 2013 and is funded by MPO grant funds as well as contributions from Casper, Mills, Natrona County and Evansville. In conjunction with the County and the three municipalities, a centralized database has been setup to house all the entities spatial data, the GeoSMART web-based mapping tool is up and running, and functional teams have been established to increase capabilities in the public works, public safety, and land use areas.

# Information Technology

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
<b>Charges For Services</b>					
Intergovernmental Services- GIS	\$ 131,184	\$ 136,622	\$ 176,622	\$ 200,000	13%
Intergovernmental Services- GIO	-	-	12,000	13,831	15%
Interdepartmental Services	549,782	548,676	548,676	560,205	2%
<b>Total Charges For Services</b>	<b>\$ 680,966</b>	<b>\$ 685,298</b>	<b>\$ 737,298</b>	<b>\$ 774,036</b>	<b>5%</b>
<b>Miscellaneous Revenue</b>					
Map Sales & Other Misc.	\$ 855	\$ 1,000	\$ 500	\$ 500	0%
<b>Total Miscellaneous Revenue</b>	<b>\$ 855</b>	<b>\$ 1,000</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>0%</b>
<b>Transfers</b>					
Transfers In-General Fund	\$ 554,816	\$ 657,946	\$ 631,430	\$ 639,121	1%
<b>Total Transfers</b>	<b>\$ 554,816</b>	<b>\$ 657,946</b>	<b>\$ 631,430</b>	<b>\$ 639,121</b>	<b>1%</b>
<b>Total Revenue</b>	<b>\$ 1,236,637</b>	<b>\$ 1,344,244</b>	<b>\$ 1,369,228</b>	<b>\$ 1,413,657</b>	<b>3%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 796,464	\$ 860,017	\$ 898,066	\$ 931,721	4%
Part Time	6,815	15,000	20,000	15,000	-25%
Overtime	-	1,000	1,000	1,000	0%
<b>Total Salaries &amp; Wages</b>	<b>\$ 803,279</b>	<b>\$ 876,017</b>	<b>\$ 919,066</b>	<b>\$ 947,721</b>	<b>3%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 3,773	\$ 4,500	\$ 4,500	\$ 4,500	0%
Accrued Leave Payoff	2,657	-	-	-	0%
Allowances - Other	4,200	5,040	4,560	5,040	11%
<b>Total Other Pay</b>	<b>\$ 10,630</b>	<b>\$ 9,540</b>	<b>\$ 9,060</b>	<b>\$ 9,540</b>	<b>5%</b>
<b>Benefits</b>					
Health Insurance	\$ 144,917	\$ 143,541	\$ 143,541	\$ 133,515	-7%
Other Insurance Benefits	6,116	6,541	6,541	7,191	10%
FICA/Medicare Tax	59,224	68,318	68,318	73,268	7%
Retirement Contributions	56,709	62,194	62,194	66,731	7%
Workers' Compensation	22,443	15,319	15,319	17,431	14%
<b>Total Benefits</b>	<b>\$ 289,409</b>	<b>\$ 295,913</b>	<b>\$ 295,913</b>	<b>\$ 298,136</b>	<b>1%</b>
<b>Total Personnel</b>	<b>\$ 1,103,318</b>	<b>\$ 1,181,470</b>	<b>\$ 1,224,039</b>	<b>\$ 1,255,397</b>	<b>3%</b>

# Information Technology

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Contractual Services</b>					
Consulting Fees	\$ 11,655	\$ 25,000	\$ 25,000	\$ 25,000	0%
Maintenance Agreements	65,537	81,453	59,765	70,475	18%
Insurance & Bonds	16,361	17,445	17,445	21,606	24%
Telecommunications	4,358	4,586	4,374	4,586	5%
Postage	180	250	150	250	67%
Printing/Reproduction	866	1,200	1,200	1,200	0%
Travel & Training	13,431	12,995	15,000	15,000	0%
Interdepartmental Services	1,416	1,555	1,555	1,555	0%
Association Dues	5,099	5,100	5,100	5,100	0%
<b>Total Contractual Services</b>	<b>\$ 118,903</b>	<b>\$ 149,584</b>	<b>\$ 129,589</b>	<b>\$ 144,772</b>	<b>12%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 3,014	\$ 4,000	\$ 4,000	\$ 4,000	0%
Books, Periodicals, Maps	349	600	600	600	0%
<b>Total Materials &amp; Supplies</b>	<b>\$ 3,363</b>	<b>\$ 4,600</b>	<b>\$ 4,600</b>	<b>\$ 4,600</b>	<b>0%</b>
<b>Capital - New</b>					
Technologies	\$ 9,622	\$ 11,533	\$ 11,000	\$ 11,000	0%
<b>Total Capital - New</b>	<b>\$ 9,622</b>	<b>\$ 11,533</b>	<b>\$ 11,000</b>	<b>\$ 11,000</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>\$ 1,235,206</b>	<b>\$ 1,347,187</b>	<b>\$ 1,369,228</b>	<b>\$ 1,415,769</b>	<b>3%</b>
<b>Net Fund</b>	<b>\$ 1,431</b>	<b>\$ (2,943)</b>	<b>\$ -</b>	<b>\$ (2,112)</b>	<b>100%</b>

# **Trust and Agency Funds**

Perpetual Care

Metro Animal Control

Public Safety  
Communication Center

Employee Health  
Insurance Fund

# Trust & Agency Funds

Trust & Agency Funds Budget Summary						
	FY 2012 ACTUAL	FY 2013 REVISIED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲	
<b>Revenues</b>						
Charges for Services/ User Fees	\$ 7,577,226	\$ 7,860,409	\$ 7,790,567	\$ 7,865,600	1%	
Taxes	819,187	1,000,000	970,000	1,000,000	3%	
Miscellaneous	1,504,971	1,519,605	1,550,238	1,369,236	-12%	
Transfer In	3,332,880	3,427,689	6,700,887	3,766,009	-44%	
Licenses	16,065	23,500	10,000	12,500	25%	
<b>Total Revenues</b>	<b>\$ 13,250,329</b>	<b>\$ 13,831,203</b>	<b>\$ 17,021,692</b>	<b>\$ 14,013,345</b>	<b>-18%</b>	
<b>Expenditures</b>						
Personnel	\$ 2,220,007	\$ 2,487,400	\$ 2,239,842	\$ 2,463,384	10%	
Contractual Services	6,934,029	8,343,067	7,373,221	8,425,701	14%	
Materials and Supplies	68,086	68,575	67,925	92,900	37%	
Other	1,641,289	1,880,743	1,748,148	1,998,526	14%	
Capital	228,919	519,894	988,502	332,650	-66%	
Transfers Out	2,227,102	2,605,465	2,873,700	2,730,805	-5%	
<b>Total Expenditures</b>	<b>\$ 13,319,432</b>	<b>\$ 15,905,144</b>	<b>\$ 15,291,338</b>	<b>\$ 16,043,966</b>	<b>5%</b>	
<b>Net All Trust &amp; Agency Funds</b>	<b>\$ (69,103)</b>	<b>\$ (2,073,941)</b>	<b>\$ 1,730,354</b>	<b>\$ (2,030,621)</b>	<b>-217%</b>	

Trust & Agency Summary by Fund						
	FY 2012 ACTUAL	FY 2013 REVISIED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲	
<b>Perpetual Care Fund</b>						
Revenues	\$ 2,742,103	\$ 2,744,415	\$ 6,049,346	\$ 2,845,324	-53%	
Expenditures	2,368,995	3,022,683	3,024,242	3,250,945	7%	
Net	373,108	(278,268)	3,025,104	(405,621)	-113%	
<b>Metro Animal Control Fund</b>						
Revenues	925,776	1,036,085	1,015,102	1,030,496	2%	
Expenditures	957,833	1,036,085	1,016,532	1,030,496	1%	
Net	(32,057)	-	(1,430)	-	100%	
<b>Public Safety Communication Center Fund</b>						
Revenues	2,095,637	2,272,508	2,248,960	2,385,154	6%	
Expenditures	2,099,768	2,540,680	2,949,416	2,410,154	-18%	
Net	(4,131)	(268,172)	(700,456)	(25,000)	96%	
<b>Employee Health Insurance Fund</b>						
Revenues	7,486,813	7,778,195	7,708,284	7,752,371	1%	
Expenditures	7,892,836	9,305,696	8,301,148	9,352,371	13%	
Net	(406,023)	(1,527,501)	(592,864)	(1,600,000)	170%	
<b>Revenues- All Trust &amp; Agency</b>	<b>13,250,329</b>	<b>13,831,203</b>	<b>17,021,692</b>	<b>14,013,345</b>	<b>-18%</b>	
<b>Expenditures- All Trust &amp; Agency</b>	<b>13,319,432</b>	<b>15,905,144</b>	<b>15,291,338</b>	<b>16,043,966</b>	<b>5%</b>	
<b>Net All Trust &amp; Agency</b>	<b>(69,103)</b>	<b>(2,073,941)</b>	<b>1,730,354</b>	<b>(2,030,621)</b>	<b>-217%</b>	

# Perpetual Care

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

**Building Trust-** The interest earnings from this account are used for repairs of buildings and replacement of furnishings in all City facilities constructed or improved with Optional Once Cent Sales Tax funds. On June 30, 2013, the projected balances will be \$4,349,577 of principal and \$354,817 of spendable interest in this account. Interest earned during FY 2014 is also budgeted to be expended. The budget includes the following expenditures for facility repair and improvements:

**FY 2014**

City Hall Facility Improvements	\$ 10,000
Hall of Justice- Capital Fund Payments	-
Fire Stations	20,000
Swimming Pools	35,650
Recreation Center	60,000
Ice Arena	65,000
Casper Events Center	14,500
Golf Course	-
	\$ 205,150

The amount budgeted for Programs & Projects (\$217,678) 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, 2013, the projected balances will be \$1,208,038 principal balance and \$221,643 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, 2013, the projected balances will be \$277,453 principal balance, and \$22,385 spendable interest in this account. This budget includes proceeds and costs associated with the City's Payments In-Lieu of Landscaping program.

# Perpetual Care

**Operations Trust** - The interest earnings from this account are used for operations and maintenance of facilities originally constructed or improved with Optional One Cent Sales Tax funds. On June 30, 2013, projected balances will be \$27,573,705 principal balance and no spendable interest in this account. The budget includes the following transfers and operating expenditures:

<b>Operations Trust</b>	<b>Operating Revenues</b>	<b>FY 2013 Budgeted Expenses</b>	<b>% of Total Revenue</b>	<b>FY 2014 Projected Revenue</b>	<b>% of Total Revenue</b>
Operations Trust Interest Earnings & Debt					
	Repayments	683,005	26.1%	542,306	19.8%
	General Fund Transfer In	1,937,460	73.9%	2,203,499	80.2%
	<b>Total</b>	<b>\$ 2,620,465</b>		<b>\$ 2,745,805</b>	

<b>Operations Trust</b>	<b>Operating Expenses</b>	<b>FY 2013 Estimated Expenses</b>	<b>FY 2014 Projected Expenses</b>	<b>% Supported By Perpetual Care Interest Earnings</b>	<b>% Supported by General Fund Transfer In</b>
	Casper Events Center	\$ 926,560	\$ 763,531	19.8%	80.2%
	Ice Arena	199,621	222,534	19.8%	80.2%
	Aquatics	244,258	193,713	19.8%	80.2%
	Recreation Center	585,049	591,171	19.8%	80.2%
	City Campus	301,976	363,744	19.8%	80.2%
	Buildings & Structures	601,236	596,112	19.8%	80.2%
	Investment Fees	15,000	15,000		
		<b>\$ 2,873,700</b>	<b>\$ 2,745,805</b>		

<b>Interest Earnings To Fund 100% of These Operations</b>	\$ 2,620,465	\$ 2,745,805
<b>Current Interest Earnings &amp; Revenue Short Fall</b>	\$ 683,005	\$ 542,306
	\$ 1,937,460	\$ 2,203,499

	<b>6/30/2013</b>	<b>6/30/2014</b>
<b>Current Operations Trust Principal Balance</b>	\$ 23,715,911	\$ 23,715,911

<b>Estimated Principal Balance Needed To Generate Interest Earnings To Support These Operations</b>	\$ 90,990,131	\$ 120,078,456
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# Perpetual Care

## Perpetual Care Highlights

The Transfers In consist of:

In FY 2013, the City Council allocated \$3,000,000 of excess One Cent #13 to be added to the principal balance of the Operations Trust. No One Cent #14 funding was allocated to be added to the non-spendable principal balances of the Building Trust Account and the Operations Trust Account.

A \$2,193,499 transfer in FY 2014 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 2014, Perpetual Care interest earnings are projected to be only able to fund 19.8% of the total cost of these operations.

## Perpetual Care Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Services/ User Fees	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	0%
Interest Income	812,346	782,050	813,783	634,625	-22%
Principal Repayment	32,048	17,705	17,705	-	-100%
Transfer In	1,890,509	1,937,460	5,210,658	2,203,499	-58%
<b>Total Revenues</b>	<b>\$ 2,742,103</b>	<b>\$ 2,744,415</b>	<b>\$ 6,049,346</b>	<b>\$ 2,845,324</b>	<b>-53%</b>
<b>Expenditures</b>					
Contractual Services	\$ 19,518	\$ 22,312	\$ 19,842	\$ 21,312	7%
Materials and Supplies	-	5,400	5,400	26,000	381%
Other	11,289	157,895	25,300	267,678	958%
Capital	111,086	231,611	100,000	205,150	105%
Transfers Out	2,227,102	2,605,465	2,873,700	2,730,805	-5%
<b>Total Expenditures</b>	<b>\$ 2,368,995</b>	<b>\$ 3,022,683</b>	<b>\$ 3,024,242</b>	<b>\$ 3,250,945</b>	<b>7%</b>
<b>Net Perpetual Care</b>	<b>\$ 373,108</b>	<b>\$ (278,268)</b>	<b>\$ 3,025,104</b>	<b>\$ (405,621)</b>	<b>-113%</b>

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

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

Projected Interest Reserves on June 30, 2014 \$ 544,871

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

Principal Reserves on June 30, 2012 \$ 30,383,669

Projected Principal Reserves on June 30, 2013 \$ 33,383,669

Projected Principal Reserves on June 30, 2014 \$ 33,383,669

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

# Perpetual Care

## North Platte Park Trust

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Gain/(Loss) On Investments	\$ (1,060)	\$ -	\$ (1,700)	\$ -	100%
N Platte Park Interest	28,236	24,200	24,508	19,104	-22%
<b>Total Revenues</b>	<b>\$ 27,176</b>	<b>\$ 24,200</b>	<b>\$ 24,508</b>	<b>\$ 19,104</b>	<b>-22%</b>
<b>Expenditures</b>					
Investment Fees	\$ 667	\$ 900	\$ 698	\$ 700	0%
Programs & Projects	-	23,300	23,300	50,000	115%
<b>Total Expenditures</b>	<b>\$ 667</b>	<b>\$ 24,200</b>	<b>\$ 23,998</b>	<b>\$ 50,700</b>	<b>111%</b>
<b>Total North Platte Park Trust</b>	<b>\$ 26,509</b>	<b>\$ -</b>	<b>\$ 510</b>	<b>\$ (31,596)</b>	<b>-6298%</b>

# Building Trust

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Building Trust Gain/(Loss) On Inv	\$ (3,818)	\$ -	\$ 5,030	\$ -	-100%
Building Trust Interest	101,729	87,000	88,297	68,828	-22%
Senior Citizens Building Rent	7,200	7,200	7,200	7,200	0%
<b>Total Revenues</b>	<b>\$ 105,111</b>	<b>\$ 94,200</b>	<b>\$ 100,527</b>	<b>\$ 76,028</b>	<b>-24%</b>
<b>Expenditures</b>					
Buildings	\$ 111,086	\$ 231,611	\$ 100,000	\$ 205,150	105%
Interdepartmental Services	2,440	2,262	2,262	2,262	0%
Investment Fees	3,196	4,000	3,200	3,200	0%
Programs & Projects	11,289	134,595	2,000	217,678	10784%
<b>Total Expenditures</b>	<b>\$ 128,011</b>	<b>\$ 372,468</b>	<b>\$ 107,462</b>	<b>\$ 428,290</b>	<b>299%</b>
<b>Total Building Trust</b>	<b>\$ (22,900)</b>	<b>\$ (278,268)</b>	<b>\$ (6,935)</b>	<b>\$ (352,262)</b>	<b>4979%</b>

# Urban Forestry

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Gain/(Loss) On Investments	\$ (243)	\$ -	\$ (321)	\$ -	100%
Contributions - Landscaping Program	-	-	6,000	-	-100%
Interest Income	6,483	5,550	5,727	4,387	-23%
<b>Total Urban Forestry Revenues</b>	<b>\$ 6,240</b>	<b>\$ 5,550</b>	<b>\$ 11,406</b>	<b>\$ 4,387</b>	<b>-62%</b>
<b>Expenditures</b>					
Investment Fees	\$ 121	\$ 150	\$ 150	\$ 150	0%
Landscaping Program	-	-	6,000	-	-100%
Operating Supplies	-	5,400	5,400	26,000	381%
Transfers Out	-	-	-	117,000	100%
<b>Total Urban Forestry Expenditures</b>	<b>\$ 121</b>	<b>\$ 5,550</b>	<b>\$ 11,550</b>	<b>\$ 143,150</b>	<b>1139%</b>
<b>Total for Urban Forestry</b>	<b>\$ 6,119</b>	<b>\$ -</b>	<b>\$ (144)</b>	<b>\$ (138,763)</b>	<b>96136%</b>

# Perpetual Care Operations Trust

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Gain/(Loss) On Investments	\$ (20,774)	\$ -	\$ 27,500	\$ -	-100%
Interest Income	701,793	665,300	663,042	542,306	-18%
Debt Repayment - Interfund Advnc	32,048	17,705	17,705	-	-100%
Transfers In-General Fund	1,890,509	1,937,460	2,210,658	2,203,499	0%
Transfers In-Principal from 1% 13			3,000,000	-	-100%
<b>Total Operations Revenues</b>	<b>\$ 2,603,576</b>	<b>\$ 2,620,465</b>	<b>\$ 5,918,905</b>	<b>\$ 2,745,805</b>	<b>-54%</b>
<b>Expenditures</b>					
Investment Fees	\$ 13,094	\$ 15,000	\$ 13,532	\$ 15,000	11%
Transfers Out	2,227,102	2,605,465	2,873,700	2,730,805	-5%
<b>Total Operations Expenditures</b>	<b>\$ 2,240,196</b>	<b>\$ 2,620,465</b>	<b>\$ 2,887,232</b>	<b>\$ 2,745,805</b>	<b>-5%</b>
<b>Total for Operations Trust</b>	<b>\$ 363,380</b>	<b>\$ -</b>	<b>\$ 3,031,673</b>	<b>\$ -</b>	<b>-100%</b>

# Metro Animal Control

## Metro Animal Control Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Animal Protection Officer II	6	6	6	6
Kennel Technician	2	3	4	4
Lead Animal Protection Officer	1	1	1	1
Metro Animal Control Manager	1	1	1	1
<b>Total</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>12</b>
<b>Part Time Employees (Budget)</b>	\$ 8,246	\$ 4,888	\$ -	\$ -

## Metro Animal Control Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISIED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Licenses	\$ 16,065	\$ 23,500	\$ 10,000	\$ 12,500	25%
Charges for Services/ User Fees	236,872	255,196	248,696	285,224	15%
Miscellaneous	2,984	4,200	3,217	4,200	31%
Transfer In	669,855	753,189	753,189	728,572	-3%
<b>Total Revenues</b>	<b>\$ 925,776</b>	<b>\$ 1,036,085</b>	<b>\$ 1,015,102</b>	<b>\$ 1,030,496</b>	<b>2%</b>
<b>Expenditures</b>					
Personnel	\$ 720,391	\$ 779,686	\$ 698,472	\$ 777,828	11%
Contractual Services	125,933	129,099	190,060	142,168	-25%
Materials and Supplies	52,288	50,300	51,000	53,500	5%
Other	30,000	30,000	30,000	30,000	0%
Capital	29,221	47,000	47,000	27,000	-43%
<b>Total Expenditures</b>	<b>\$ 957,833</b>	<b>\$ 1,036,085</b>	<b>\$ 1,016,532</b>	<b>\$ 1,030,496</b>	<b>1%</b>
<b>Net Metro Animal Control</b>	<b>\$ (32,057)</b>	<b>\$ -</b>	<b>\$ (1,430)</b>	<b>\$ -</b>	<b>100%</b>
			Actual Reserves on June 30, 2012	\$ 260,698	
			Projected Reserves on June 30, 2013	\$ 289,268	
			Projected Reserves on June 30, 2014	\$ 319,268	

## Metro Animal Control Highlights

Highlights for FY 2014: Overall, this budget reflects a 1% increase over the FY 2013 Estimate. This increase is mainly due to the increase in budgeted Personnel Costs.

# Metro Animal Control

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
<b>Licenses</b>					
Pet Licenses	\$ 16,065	\$ 23,500	\$ 10,000	\$ 12,500	25%
<b>Total Licenses</b>	<b>\$ 16,065</b>	<b>\$ 23,500</b>	<b>\$ 10,000</b>	<b>\$ 12,500</b>	<b>25%</b>
<b>Charges For Services</b>					
Boarding Fees	\$ 974	\$ 2,500	\$ 1,500	\$ 2,000	33%
Adoption Fees	37,341	40,000	34,500	40,000	16%
Intergovernmental User Charges	198,557	212,696	212,696	243,224	14%
<b>Total Charges For Services</b>	<b>\$ 236,872</b>	<b>\$ 255,196</b>	<b>\$ 248,696</b>	<b>\$ 285,224</b>	<b>15%</b>
<b>Miscellaneous Revenue</b>					
Interest Income	\$ 510	\$ 1,200	\$ 217	\$ 1,200	453%
Misc Revenue	2,474	3,000	3,000	3,000	0%
<b>Total Miscellaneous</b>	<b>\$ 2,984</b>	<b>\$ 4,200</b>	<b>\$ 3,217</b>	<b>\$ 4,200</b>	<b>31%</b>
<b>Transfers</b>					
Transfers In	\$ 669,855	\$ 753,189	\$ 753,189	\$ 728,572	-3%
<b>Total Transfers</b>	<b>\$ 669,855</b>	<b>\$ 753,189</b>	<b>\$ 753,189</b>	<b>\$ 728,572</b>	<b>-3%</b>
<b>Total Operating Revenue</b>	<b>\$ 925,776</b>	<b>\$ 1,036,085</b>	<b>\$ 1,015,102</b>	<b>\$ 1,030,496</b>	<b>2%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 466,448	\$ 534,155	\$ 464,768	\$ 532,986	15%
Part Time	4,888	-	-	-	0%
Overtime	12,306	13,100	13,250	13,100	-1%
<b>Total Salaries &amp; Wages</b>	<b>\$ 483,642</b>	<b>\$ 547,255</b>	<b>\$ 478,018</b>	<b>\$ 546,086</b>	<b>14%</b>
<b>Other Pay</b>					
Disability Leave Buy-Back	\$ 5,251	\$ 5,500	\$ 5,153	\$ 5,500	7%
Accrued Leave Payoff	524	-	-	-	0%
Other Allowances	3,600	3,600	2,250	3,600	60%
Clothing Allowance	-	-	-	500	100%
<b>Total Other Pay</b>	<b>\$ 9,375</b>	<b>\$ 9,100</b>	<b>\$ 7,403</b>	<b>\$ 9,600</b>	<b>30%</b>
<b>Benefits</b>					
Health Insurance	\$ 140,594	\$ 127,629	\$ 127,629	\$ 125,420	-2%
Other Insurance Benefits	4,066	4,801	4,801	4,873	1%
FICA/Medicare Tax	34,972	42,672	37,250	42,472	14%
Retirement Contributions	34,087	39,358	34,500	39,274	14%
Workers' Compensation	13,655	8,871	8,871	10,103	14%
<b>Total Benefits</b>	<b>\$ 227,374</b>	<b>\$ 223,331</b>	<b>\$ 213,051</b>	<b>\$ 222,142</b>	<b>4%</b>
<b>Total Personnel</b>	<b>\$ 720,391</b>	<b>\$ 779,686</b>	<b>\$ 698,472</b>	<b>\$ 777,828</b>	<b>11%</b>

# Metro Animal Control

	FY 2012 ACTUAL	FY 2013 REVISSED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Contractual Services</b>					
Medical Testing Services	\$ -	\$ 500	\$ 410	\$ 500	22%
Water	4,221	5,000	4,200	5,000	19%
Energy - Electricity	9,124	9,000	76,000	9,300	-88%
Energy - Natural Gas	8,351	8,000	4,000	8,000	100%
Maintenance Agreements	3,037	3,300	3,300	3,300	0%
Insurance & Bonds	10,626	10,529	10,529	14,046	33%
Telecommunications	13,352	8,000	8,000	13,200	65%
Postage/Shipping	1,844	2,000	1,000	1,000	0%
Travel & Training	1,650	4,000	3,750	10,000	167%
Interdepartmental Services	39,891	42,046	42,046	42,046	0%
Dispatch Services	11,310	9,724	9,724	8,646	-11%
Investment Fees	130	0	101	130	29%
Other Contractual	22,397	27,000	27,000	27,000	0%
<b>Total Contractual Services</b>	<b>\$ 125,933</b>	<b>\$ 129,099</b>	<b>\$ 190,060</b>	<b>\$ 142,168</b>	<b>-25%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 3,296	\$ 2,500	\$ 2,500	\$ 2,500	0%
Other Materials & Supplies	47,726	46,000	46,000	46,000	0%
Uniforms	1,266	1,800	2,500	5,000	100%
<b>Total Materials &amp; Supplies</b>	<b>\$ 52,288</b>	<b>\$ 50,300</b>	<b>\$ 51,000</b>	<b>\$ 53,500</b>	<b>5%</b>
<b>Other Expenses</b>					
Depreciation	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0%
<b>Total Other Expenses</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>0%</b>
<b>Capital - Replacement</b>					
Building Improvements	\$ -	\$ 20,000	\$ 20,000	\$ -	-100%
Light Equipment	26,643	22,000	22,000	22,000	0%
Technologies	2,578	5,000	5,000	5,000	0%
<b>Total Capital - Replacement</b>	<b>\$ 29,221</b>	<b>\$ 47,000</b>	<b>\$ 47,000</b>	<b>\$ 27,000</b>	<b>-43%</b>
<b>Total Operating Expenses</b>	<b>\$ 957,833</b>	<b>\$ 1,036,085</b>	<b>\$ 1,016,532</b>	<b>\$ 1,030,496</b>	<b>1%</b>
<b>Net Fund</b>	<b>\$ (32,057)</b>	<b>\$ -</b>	<b>\$ (1,430)</b>	<b>\$ -</b>	<b>100%</b>

# Public Safety Comm Center

## Public Safety Communications Center Staffing Summary

	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Call Taker	1	2	2	2
Lead Communications Technician	4	4	4	4
PSCC Communications Supervisor	1	1	1	-
Police Support Services Manager	-	-	-	1
Public Safety Communications Tech	15	15	15	15
<b>Total</b>	<b>21</b>	<b>22</b>	<b>22</b>	<b>22</b>
<b>Part Time Employees (Budget)</b>	\$ 74,304	\$ 56,092	\$ 100,000	\$ 80,000

## Public Safety Communications Center (PSCC) Budget Summary

	FY 2012 ACTUAL	FY 2013 REVISIED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Taxes	\$ 819,187	\$ 1,000,000	\$ 970,000	\$ 1,000,000	3%
Charges for Service	501,713	535,771	535,771	535,655	0%
Miscellaneous	2,221	1,500	7,952	15,561	96%
Transfers In	772,516	735,237	735,237	833,938	13%
<b>Total Revenues</b>	<b>\$ 2,095,637</b>	<b>\$ 2,272,508</b>	<b>\$ 2,248,960</b>	<b>\$ 2,385,154</b>	<b>6%</b>
<b>Expenditures</b>					
Personnel	\$ 1,431,847	\$ 1,633,368	\$ 1,467,024	\$ 1,607,919	10%
Contractual Services	566,012	563,881	540,094	599,587	11%
Materials and Supplies	15,008	9,800	8,450	9,800	16%
Other	-	92,848	92,848	92,848	0%
Capital	86,901	240,783	841,000	100,000	-88%
<b>Total Expenditures</b>	<b>\$ 2,099,768</b>	<b>\$ 2,540,680</b>	<b>\$ 2,949,416</b>	<b>\$ 2,410,154</b>	<b>-18%</b>
<b>Net PSCC Fund</b>	<b>\$ (4,131)</b>	<b>\$ (268,172)</b>	<b>\$ (700,456)</b>	<b>\$ (25,000)</b>	<b>96%</b>
			Actual Reserves on June 30, 2012	\$ 1,095,825	
			Projected Reserves on June 30, 2013	\$ 488,217	
			Projected Reserves on June 30, 2014	\$ 556,065	

## Public Safety Communications Center Highlights

Highlights for FY 2014: The net loss of \$25,000 is due to expenditure of depreciation reserves for capital replacement. A Public Support Services Manager was added in FY 2013, this position will be partially funded by Police and is included in the Administrative Fees revenue.

# Public Safety Comm Center

	FY 2012 ACTUAL	FY 2013 REVISIED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
<b>Charges For Services</b>					
Intergovernmental User Charge	\$ 426,646	\$ 455,608	\$ 455,608	\$ 442,605	-3%
Wyoming Medical Center	75,067	80,163	80,163	93,050	16%
<b>Total Charges For Services</b>	<b>\$ 501,713</b>	<b>\$ 535,771</b>	<b>\$ 535,771</b>	<b>\$ 535,655</b>	<b>0%</b>
<b>Miscellaneous Revenue</b>					
Administrative Fees	\$ -	\$ -	\$ -	\$ 14,061	100%
Interest Income	2,127	1,000	1,000	1,000	0%
Miscellaneous Revenue	-	500	6,777	500	-93%
Gain/Loss On Investments	94	-	175	-	-100%
<b>Total Miscellaneous</b>	<b>\$ 2,221</b>	<b>\$ 1,500</b>	<b>\$ 7,952</b>	<b>\$ 15,561</b>	<b>96%</b>
<b>Taxes</b>					
Telephone Service Charge	\$ 819,187	\$ 1,000,000	\$ 970,000	\$ 1,000,000	3%
<b>Total Taxes</b>	<b>\$ 819,187</b>	<b>\$ 1,000,000</b>	<b>\$ 970,000</b>	<b>\$ 1,000,000</b>	<b>3%</b>
<b>Transfers In</b>					
Transfers In	\$ 772,516	\$ 735,237	\$ 735,237	\$ 833,938	13%
<b>Total Transfers</b>	<b>\$ 772,516</b>	<b>\$ 735,237</b>	<b>\$ 735,237</b>	<b>\$ 833,938</b>	<b>13%</b>
<b>Total Operating Revenue</b>	<b>\$ 2,095,637</b>	<b>\$ 2,272,508</b>	<b>\$ 2,248,960</b>	<b>\$ 2,385,154</b>	<b>6%</b>
<b>Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
Full Time	\$ 892,312	\$ 1,026,725	\$ 844,404	\$ 1,003,356	19%
Part Time	56,092	100,000	75,000	80,000	7%
Overtime	68,717	60,000	92,000	80,000	-13%
<b>Total Salaries &amp; Wages</b>	<b>\$ 1,017,121</b>	<b>\$ 1,186,725</b>	<b>\$ 1,011,404</b>	<b>\$ 1,163,356</b>	<b>15%</b>
<b>Other Pay</b>					
Supplemental Pay					
Holiday Pay	\$ 28,331	\$ 32,800	\$ 33,500	\$ 32,800	-2%
Disability Leave Buy-Back	1,508	3,000	1,163	3,000	158%
Accrued Leave Payoff	5,966	-	13,361	-	-100%
Other Allowances	480	480	280	4,080	1357%
<b>Total Other Pay</b>	<b>\$ 36,285</b>	<b>\$ 36,280</b>	<b>\$ 48,304</b>	<b>\$ 39,880</b>	<b>-17%</b>
<b>Benefits</b>					
Health Insurance	\$ 196,896	\$ 207,300	\$ 207,300	\$ 203,668	-2%
Other Insurance Benefits	7,146	10,247	7,200	10,103	40%
FICA/Medicare Tax	76,234	94,168	94,168	91,773	-3%
Retirement Contributions	84,289	94,171	94,171	91,954	-2%
Unemployment Contributions	8,048	-	-	-	0%
Workers' Compensation	5,828	4,477	4,477	7,185	60%
<b>Total Benefits</b>	<b>\$ 378,441</b>	<b>\$ 410,363</b>	<b>\$ 407,316</b>	<b>\$ 404,683</b>	<b>-1%</b>
<b>Total Personnel</b>	<b>\$ 1,431,847</b>	<b>\$ 1,633,368</b>	<b>\$ 1,467,024</b>	<b>\$ 1,607,919</b>	<b>10%</b>

# Public Safety Comm Center

	FY 2012 ACTUAL	FY 2013 REVISIED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Contractual Services</b>					
Investment Fees	\$ 716	\$ 500	\$ 500	\$ 500	0%
Maintenance Agreements	213,354	210,000	200,000	210,000	5%
Building Rent	11,758	13,000	10,000	10,000	0%
Insurance & Bonds	23,887	25,764	25,764	32,876	28%
Telecommunications	131,241	136,144	130,000	136,144	5%
Travel and Training	6,862	10,500	1,200	10,500	775%
Interdepartmental Services	119,479	119,630	119,630	124,567	4%
Other Contractual	58,715	48,343	53,000	75,000	42%
<b>Total Contractual Services</b>	<b>\$ 566,012</b>	<b>\$ 563,881</b>	<b>\$ 540,094</b>	<b>\$ 599,587</b>	<b>11%</b>
<b>Materials &amp; Supplies</b>					
Office Supplies	\$ 6,132	\$ 3,500	\$ 3,350	\$ 3,500	4%
Other Materials & Supplies	6,912	5,000	4,200	5,000	19%
Uniforms	1,964	1,300	900	1,300	44%
<b>Total Materials &amp; Supplies</b>	<b>\$ 15,008</b>	<b>\$ 9,800</b>	<b>\$ 8,450</b>	<b>\$ 9,800</b>	<b>16%</b>
<b>Other Expenses</b>					
Depreciation	\$ -	\$ 92,848	\$ 92,848	\$ 92,848	0%
<b>Total Other Expenses</b>	<b>\$ -</b>	<b>\$ 92,848</b>	<b>\$ 92,848</b>	<b>\$ 92,848</b>	<b>0%</b>
<b>Capital - Replacement</b>					
Buildings	\$ -	\$ 20,000	\$ -	\$ 20,000	100%
Light Equipment	2,715	11,152	5,000	5,000	0%
Technologies	84,186	209,631	836,000	75,000	-91%
<b>Total Capital - Replacement</b>	<b>\$ 86,901</b>	<b>\$ 240,783</b>	<b>\$ 841,000</b>	<b>\$ 100,000</b>	<b>-88%</b>
<b>Total Operating Expenses</b>	<b>\$ 2,099,768</b>	<b>\$ 2,540,680</b>	<b>\$ 2,949,416</b>	<b>\$ 2,410,154</b>	<b>-18%</b>
<b>Net Fund</b>	<b>\$ (4,131)</b>	<b>\$ (268,172)</b>	<b>\$ (700,456)</b>	<b>\$ (25,000)</b>	<b>96%</b>

# Employee Health Insurance

Employee Health Insurance Fund Staffing Summary				
	FY 2011	FY 2012	FY 2013	FY 2014
<b>Full Time Positions</b>				
Health Promotions Manager	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Part Time Employees (Budget)</b>	\$ -	\$ -	\$ -	\$ -

Employee Health Insurance Budget Summary					
	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
Charges for Service	\$ 6,831,441	\$ 7,062,242	\$ 6,998,900	\$ 7,037,521	1%
Miscellaneous	655,372	714,150	707,581	714,850	1%
Transfers In	-	1,803	1,803	-	-100%
<b>Total Revenues</b>	<b>\$ 7,486,813</b>	<b>\$ 7,778,195</b>	<b>\$ 7,708,284</b>	<b>\$ 7,752,371</b>	<b>1%</b>
<b>Expenditures</b>					
Personnel	\$ 67,769	\$ 74,346	\$ 74,346	\$ 77,637	4%
Contractual Services	6,222,566	7,627,775	6,623,225	7,662,634	16%
Materials & Supplies	790	3,075	3,075	3,600	17%
Other	1,600,000	1,600,000	1,600,000	1,608,000	1%
Capital	1,711	500	502	500	0%
<b>Total Expenditures</b>	<b>\$ 7,892,836</b>	<b>\$ 9,305,696</b>	<b>\$ 8,301,148</b>	<b>\$ 9,352,371</b>	<b>13%</b>
<b>Net Employee Health Insurance Fund</b>	<b>\$ (406,023)</b>	<b>\$ (1,527,501)</b>	<b>\$ (592,864)</b>	<b>\$ (1,600,000)</b>	<b>170%</b>
<b>Reserves For Operations</b>					
Actual Reserves on June 30, 2012	\$ 6,614,470				
Projected Reserves on June 30, 2013	\$ 7,621,606				
Projected Reserves on June 30, 2014	\$ 7,621,606				
<b>Other Post-Employment Benefits (OPEB) Unfunded Liability**</b>					
Actual OPEB Liability on June 30, 2012	\$ 8,525,489				
Projected OPEB Liability on June 30, 2013	\$ 10,125,489				
Projected OPEB Liability on June 30, 2014	\$ 11,725,489				
** Other Post Employment benefits accounts for the long-term liability associated with retiree health benefits.					

## Employee Health Insurance Highlights

Highlights for FY 2014: This will be the fourth consecutive year without an increase in Health Insurance Premiums. It will be the third full fiscal year after the implementation of the new health plan changes in January 2011. During FY12 Council eliminated post-retirement healthcare benefits for employees hired after December 31, 2011. This was done to start controlling the Post Employment Benefits (OPEB) liability.

# Employee Health Insurance

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Revenues</b>					
<b>Miscellaneous Revenue</b>					
Interest Income	\$ 41,603	\$ 34,150	\$ 34,150	\$ 34,850	2%
Gain/Loss On Investments	(9,420)	-	(6,569)	-	100%
Insurance Reimbursements	86,919	180,000	180,000	180,000	0%
Stoploss Reimbursements	443,156	500,000	500,000	500,000	0%
Miscellaneous Revenue	93,114	-	-	-	0%
<b>Total Miscellaneous</b>	<b>\$ 655,372</b>	<b>\$ 714,150</b>	<b>\$ 707,581</b>	<b>\$ 714,850</b>	<b>1%</b>
<b>Charges for Service</b>					
Employee Premiums	\$ 1,310,994	\$ 1,342,400	\$ 1,342,400	\$ 1,340,400	0%
Employer Premiums	4,985,270	5,209,842	5,145,000	5,164,121	0%
Retiree Premiums	515,962	485,000	485,000	503,000	4%
COBRA Premiums	19,215	25,000	26,500	30,000	13%
<b>Total Charges for Service</b>	<b>\$ 6,831,441</b>	<b>\$ 7,062,242</b>	<b>\$ 6,998,900</b>	<b>\$ 7,037,521</b>	<b>1%</b>
<b>Transfers In</b>					
Transfers In	\$ -	\$ 1,803	\$ 1,803	\$ -	-100%
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 1,803</b>	<b>\$ 1,803</b>	<b>\$ -</b>	<b>-100%</b>
<b>Total Revenue</b>	<b>\$ 7,486,813</b>	<b>\$ 7,778,195</b>	<b>\$ 7,708,284</b>	<b>\$ 7,752,371</b>	<b>1%</b>
<b>Operating Expenses</b>					
<b>Personnel</b>					
<b>Salaries &amp; Wages</b>					
*Full Time	\$ 52,748	\$ 56,824	\$ 56,824	\$ 59,662	5%
<b>Total Salaries &amp; Wages</b>	<b>\$ 52,748</b>	<b>\$ 56,824</b>	<b>\$ 56,824</b>	<b>\$ 59,662</b>	<b>5%</b>
<b>Other Pay</b>					
*Disability Leave Buy-Back	\$ -	\$ 250	\$ 250	\$ 250	0%
<b>Total Other Pay</b>	<b>\$ -</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>0%</b>
<b>Benefits</b>					
*Health Insurance	\$ 5,444	\$ 5,873	\$ 5,873	\$ 5,874	0%
*Other Insurance Benefits	448	457	457	472	3%
*FICA/Medicare Tax	3,901	4,367	4,367	4,584	5%
*Retirement Contributions	3,756	4,064	4,064	4,266	5%
*Workers' Compensation	1,472	2,511	2,511	2,529	1%
<b>Total Benefits</b>	<b>\$ 15,021</b>	<b>\$ 17,272</b>	<b>\$ 17,272</b>	<b>\$ 17,725</b>	<b>3%</b>
<b>Total Personnel</b>	<b>\$ 67,769</b>	<b>\$ 74,346</b>	<b>\$ 74,346</b>	<b>\$ 77,637</b>	<b>4%</b>
<b>Contractual Services</b>					
Investment Fees	\$ 3,303	\$ 1,850	\$ 3,225	\$ 2,350	-27%
Plan Administration Fees	244,767	287,650	270,500	290,000	7%
Medical Stop-loss Insurance	589,701	510,000	539,000	520,000	-4%
Dental Insurance	344,141	325,000	325,000	375,000	15%
Wellness Testing	128,840	175,000	148,080	175,000	18%
EFAP Premium	33,020	35,000	34,900	36,000	3%
Prescriptions	747,449	750,000	750,000	775,000	3%
Claims	4,114,234	5,500,000	4,500,000	5,435,341	21%
Other Contractual	4,200	6,000	15,000	34,343	129%
Association Dues	10,677	12,350	12,350	12,500	1%
Interdepartmental Services	-	20,000	20,000	-	-100%
*Printing & Reproduction	684	1,425	1,670	1,500	-10%
*Postage/Shipping	-	-	-	2,100	100%
*Travel & Training	1,550	3,500	3,500	3,500	0%
<b>Total Contractual Services</b>	<b>\$ 6,222,566</b>	<b>\$ 7,627,775</b>	<b>\$ 6,623,225</b>	<b>\$ 7,662,634</b>	<b>16%</b>

# Employee Health Insurance

	FY 2012 ACTUAL	FY 2013 REVISED	FY 2013 ESTIMATE	FY 2014 PROPOSED	% ▲
<b>Materials &amp; Supplies</b>					
*Office Supplies	\$ 260	\$ 2,475	\$ 2,475	\$ 3,000	21%
*Books, Periodicals, Maps	530	600	600	600	0%
<b>Total Materials &amp; Supplies</b>	<b>\$ 790</b>	<b>\$ 3,075</b>	<b>\$ 3,075</b>	<b>\$ 3,600</b>	<b>17%</b>
<b>Other Expenses</b>					
OPEB Liability Funding	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	0%
Programs & Projects	-	-	-	8,000	100%
<b>Total Other Expenses</b>	<b>\$ 1,600,000</b>	<b>\$ 1,600,000</b>	<b>\$ 1,600,000</b>	<b>\$ 1,608,000</b>	<b>1%</b>
<b>Capital - New</b>					
*Technologies	\$ 1,711	\$ 500	\$ 502	\$ 500	0%
<b>Total Capital - New</b>	<b>\$ 1,711</b>	<b>\$ 500</b>	<b>\$ 502</b>	<b>\$ 500</b>	<b>0%</b>
<b>Total Expenses</b>	<b>\$ 7,892,836</b>	<b>\$ 9,305,696</b>	<b>\$ 8,301,148</b>	<b>\$ 9,352,371</b>	<b>13%</b>
<b>Total Expenses</b>	<b>\$ 7,892,836</b>	<b>\$ 9,305,696</b>	<b>\$ 8,301,148</b>	<b>\$ 9,352,371</b>	<b>13%</b>
<b>Net Fund</b>	<b>\$ (406,023)</b>	<b>\$ (1,527,501)</b>	<b>\$ (592,864)</b>	<b>\$ (1,600,000)</b>	<b>170%</b>

\* Related to internal administration costs.

# **Financial & Budget** **Policies**

## Financial Systems

### Budgetary and Accounting Systems

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

### I. FUND ACCOUNTING

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

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

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

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

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

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

improvement of major general government facilities and equipment.

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

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

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

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

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



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

- Water
- Water Treatment Plant
- Sewer
- Wastewater Treatment Plant
- Refuse Collection
- Balefill
- Casper Events Center
- Golf Course
- Casper Recreation Center
- Aquatics
- Ice Arena
- Hogadon Ski Area
- 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 2014 BUDGET CALENDAR

### Budgetary Preparation

Sept. 1—Oct. 28, 2012	Salary & benefit projections by Human Resources. Finance calculates City-wide personnel costs.
Nov. 1, 2012	Capital Improvement Plan (CIP) process begins, includes capital projects and capital equipment for next five years.
Nov. 1— Dec. 31, 2012	Initial analysis of City utilities, inter-departmental services, and insurance and bonds.
Dec. 15—Jan. 31, 2013	City-wide personnel budgets completed and entered into system.
Feb. 1—Feb. 28, 2013	Department budgets entered into system.
March 1, 2013	CIP completed
March 4—April 16, 2013	Budget review by City Manager, Assistant City Manager, Administrative Services Director, Department heads and Division Supervisors
May 7, 2013	Summary Preliminary Budget to Council
May 20, 2013	<b>Budget Books to Council</b>
May 22—30, 2013	<b>Council Budget Review Sessions</b>
June 4, 2013	Public Hearing on FY13 Budget Amendments
June 18, 2013	Public Hearing on FY14 Budget Adoption

### Publication Dates

May 7, 2013	Publication of Preliminary Budget <b>(Published in Minutes Document)</b>
June 4, 2013	Proposed Amendments of Funds
<b>June 4, 2013</b>	<b>Notice of Hearing on City Budget</b>
<b>June 18, 2013</b>	<b>Publication of Tentative Budget (Published in Minutes Document)</b>

### *Further Description of Budget Creation Process*

The City of Casper Budget process is an extended process that integrates strategic planning, long-term capital planning, short term departmental goal creation, performance review, personnel costs, and operating budgets. Many of these steps, such as capital planning, have dedicated software systems and result in the creation of discrete published documents. The FY 2014 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 PROCUDRES ACT**

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

# City of Casper **Fund Reserves Policy**

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

## **GENERAL**

Fund reserve balances will be maintained that:

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

## **APPLICABLE FUNDS**

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

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

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

## **USE OF SURPLUS FUND EQUITY BALANCES**

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

## **RESERVED FUND EQUITY COMPONENTS AND SPECIFIED BALANCES**

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

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

The specified levels of operating reserves are:

General Fund – 25%, or ninety (90) days, of total operating and maintenance expenditures for the ensuing fiscal year.

Perpetual Care Fund – For the Operations Account, operating reserves shall be maintained that provide, through interest earnings, all supplemental funding for the operation of the following: Recreation Center, Casper Events Center, Ice Arena, Public Safety Communications Center, City Hall and Building and Grounds.

Operating Reserves shall be maintained for the Building Account that provide, through interest earnings, the funding for the capital maintenance and replacement of all buildings and facilities acquired through Optional 1% Sales Tax funding.

Weed and Pest Fund - 25%, or ninety (90) days, of total operating and maintenance expenditures for the ensuing fiscal year.

Internal Service Funds – Except for the Health Insurance Fund, 8.3%, or thirty (30) days, of operating and maintenance expenditures for the ensuing fiscal year.

Health Insurance Fund - 25%, or ninety (90), days of total operating and maintenance expenditures for the ensuing fiscal year plus an amount equal to 5% of the number of full time employees times the current individual stop-loss amount.

**Emergency and Stabilization Reserves** – Emergency and Stabilization Reserves are needed to provide adequate resources to address emergency events, such as natural disasters, and to manage the effects of any substantial long-term or permanent decreases in the City’s general revenues.

The specified levels of Emergency and Stabilization Reserves are:

General Fund - 25%, or ninety (90) days of total operating and maintenance expenditures for the ensuing fiscal year.

**Debt Service Reserves** – Minimum of the total budgeted debt service requirement for one (1) year times one hundred and fifty percent (150%) or legally required amount in relation to a debt issue.

**Capital Asset Replacement Reserve** – Reserves funded by depreciation or other sources may be accumulated for the planned acquisition of capital assets.

**Specific Reserves** – Any amount specifically identified as being necessary for financial reporting or legally required for a unique operating aspect of a particular fund, or as determined by the City Council.

## ANNUAL REVIEW OF RESERVED FUND EQUITY

As part of the annual budget process, the Budget Officer will present for Council consideration the calculated and designated fund equity reserves.

### City of Casper

## Statement of Investment Policy

It is the policy of the City of Casper to invest public funds in a manner which will provide the highest investment return within the constraints of prudent security while meeting the daily cash flow demands of the City and conforming to Wyoming State Law governing the investment of public funds.

### SCOPE

This investment policy applies to all financial assets of the City of Casper. These funds are accounted for in the City's Comprehensive Annual Financial Report and include:

1. General Fund
2. Special Revenue Funds
3. Capital Projects Funds
4. Enterprise Funds
5. Trust and Agency Funds

### PRUDENCE

Under all circumstances the “prudent person” standard shall be applied in the context of managing the City’s overall portfolio. Investments shall be made with judgment and care, which persons of prudence and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of their capital, as well as, the probable income to be derived.

Those individuals who are assigned to manage the City's portfolio, and who are acting in accordance with written procedures and the investment policy, and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

## **OBJECTIVES**

The primary objectives, in priority order, of the City of Casper's investment activities shall be:

1. **Legality:**

All investments held will be in accordance with Wyoming State Statutes.

2. **Safety:**

Safety of principal is the primary objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required to minimize risk.

3. **Liquidity:**

The City of Casper's investment portfolio will remain sufficiently, liquid to enable the City to meet all operating requirements which might be reasonably anticipated.

4. **Return on Investment:**

The investment portfolio shall be designed to attain a prudent rate of return throughout economic cycles, taking into account the City's legal constraints, risk constraints, and the cash flow needs of the organization.

## **DELEGATION OF AUTHORITY**

Management responsibility for the investment program is delegated to the Administrative Services Director, who shall establish written procedures for the operation of the investment program consistent with this investment policy. Procedures should include reference to: safekeeping, wire transfers, and banking service and collateral/depository contract. Such procedures shall include explicit delegation of

authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Administrative Services Director. The Administrative Services Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

## **ETHICS AND CONFLICTS OF INTEREST**

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or could impair their ability to make impartial investment decisions. Investment officials shall disclose to the City Manager any material financial interests in financial institutions that conduct business within our community, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the City's investment portfolio.

## **AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS**

The Administrative Services Director shall maintain a list of financial institutions authorized to provide investment services. No public deposit shall be made except in a qualified public depository as established by Wyoming law. City investment may be placed with those Broker/Dealers that have been qualified under the auspices of this policy as long as their cumulative transaction do not exceed an amount greater than 50% of the portfolio. All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Administrative Services Director with the following:

- Audited Financial Statements
- Proof of National Association of Security Dealers certification
- Proof of Wyoming Registration
- Certification of having read the City of Casper's Investment Policy and Banking Contract.

A current audited financial statement is required to be on file for each financial institution and broker/dealer with which the City invests.

**AUTHORIZED & SUITABLE INVESTMENTS**

The City of Casper is empowered by Wyoming Statute 9-4-831 to invest in specific types of securities. Investment on mortgage backed securities will only be made upon additional specific written directions from the City.

Investments with maturity greater than 366 days from the date of purchase must provide income (e.g., periodic interest payments) on at least an annual basis and shall be limited to securities for which there is an active and immediate secondary market, such as U.S. Treasury Notes. Except in cases of specifically matched cash flow needs, and “matching” maturities in order to meet debt retirement, the portfolio will be structured within the following guidelines:

<u>MATURITY LIMITATIONS</u>		<u>PERCENTAGE OF TOTAL INVESTED PRINCIPAL</u>	
		<u>Maximum %</u>	<u>Minimum %</u>
0-1	Year	100%	25%
1-3	Years	75%	0%
3-5	Years	30%	0%
5-10	Years	20%	0%
11-30	Years	20%	0%



**INVESTMENT MIX**

<u>FUND</u>	<u>MATURITY LIMITATIONS</u>
General Fund	100% Fixed rate 5 Year Maturity or Less
Perpetual Care Fund (Principal)	70% Fixed rate laddered investment with a maximum maturity of 30 years that provides monthly cash flow.
	30% Variable rate investments with a maximum maturity of thirty years that provides monthly cash flows.
Perpetual Care Fund (Interest Earnings)	100% 1 Year Maturity or Less
Capital Projects Funds	100% 1 Year Maturity or less
Enterprise Funds	80% 5 Year Maturity or Less and Laddered to Provide Monthly Cash Flow.
	20% Variable rate investment with a maximum maturity of thirty years that provides monthly cash flow.
Other Funds	100% 1 Year Maturity of Less

The above limitations shall apply to all funds, except those with specifically matched cash flows, as approved by the City Council.

**COLLATERALIZATION**

Collateralization is required for investments in certificates of deposit in order to reduce market risk, the collateralization level will be 110% of market value of principal and accrued interest. The Administrative Services Director’s Office shall verify on a monthly basis that the value of collateral is sufficient to cover the deposits of investments discussed in the Investment Policy. Acceptable instruments for collateralization of Certificates of Deposits shall be the same as those set forth in WS 9-4-820 and 9-8-821.

## **REPORTING**

The Administrative Services Director is charged with the responsibility of preparing a monthly report to the City Manager and City Council showing the type of investment, institution, rate of interest, maturity date, and amount of deposit. Semi-annually the Council Finance Committee will review the investment portfolio held by the City.

## **INTERNAL CONTROL**

The Administrative Services Director shall establish procedures that separate the internal responsibility for management and accounting of the investment portfolio. An independent analysis by an external auditor shall be conducted annually to review internal control, account activity, and compliance with policies and procedures.

## **SAFEGUARDING OF SECURITIES**

To protect against losses caused-by the collapse of individual securities dealers, all securities owned by the City shall be held in safekeeping by a third party bank trust department, acting as agent. For the City under the terms of a custody agreement. Any trade executed by a broker/dealer will settle on a delivery vs. payment basis with the City's safekeeping agent. Exceptions to this safekeeping policy must be approved by the City Council after verifying the credit worthiness of the broker/dealer.

## **EFFECTIVE DATE**

This policy will supersede all policies pertaining to investments made prior to its adoption or amendment. The investment of new funds will be made in accordance with this policy. This policy does not pertain to investments made prior to its adoption.

## **COMPLIANCE WITH STATE LAW**

In the event this policy conflicts with State law or any future changes to State law, then the more restrictive of the conflicting provisions of this policy or of State law shall apply. Prior to any person effecting any investment transaction on behalf of the

City or offer any investment advice to the governing body of the City, that person shall sign a statement indicating that he/she has read this policy and agrees to abide by applicable State law with respect to advice he/she gives and the transactions he/she undertakes on behalf of the City.



# City of Casper **Debt Policy**

## **DEBT LIMITATIONS**

Wyoming law limits the ability of cities and towns to go into debt providing that:

1. Except for local improvements as provided by law no debt in excess of taxes for the current year can be created unless the proposition to do so has first been approved by a vote of the people (Wyoming Constitution Article 16, Section 4), and
2. The amount of debt that can be created is limited to four percent of the assessed valuation of the taxable property plus an additional four percent for the building and constructing of sewerage systems.

This limitation does not apply to debt incurred for the construction, establishing, extending, and maintaining of waterworks and supplying water for the municipality and its inhabitants (W.S. 15-7-109, Article 16, Sections 4 and 5, of Wyoming Constitution).

## **TYPES OF BONDS ISSUED BY MUNICIPALITIES**

Four types of bonds are or may be issued by Wyoming cities and towns. These are general obligation bonds, local improvement bonds, revenue bonds, and funding and refunding bonds.

### ***General Obligation Bonds***

Subject to the debt limitations noted above, the City of Casper has the power to issue general obligation coupon bonds. These can be issued for public improvements (as defined by W.S. 15-7-101) and as otherwise allowed by law. The form and the manner in which they are issued and redeemed are defined in detail by state statutes. Before general obligation bonds can be issued, the City Council must pass an ordinance specifying the purpose of the bonds and obtain the approval of the voters at a regular or special election.

### ***Bond Elections***

Wyoming Political Subdivision Bond Election Law (W.S. 22-21-101 through W.S. 22-21-112) specifies how bond questions are to be submitted to electors and the contents of the questions.

For bonds requiring approval of the people, the bond question can only be presented on specific dates. Every bond election shall be held on the same day as a primary election, or on the Tuesday next following the first Monday, or on the Tuesday next following the third Monday in August (W.S. 22-21-103).

### ***Local Improvement Bonds***

When the City Council determines that improvements— construction or improvement of streets, curbs, gutter, sidewalks, and the like— will specially benefit adjoining property, it can create a local improvement district and assess all or part of the cost and expense of the improvements against the benefited property. The City Council by ordinance can issue local improvement bonds to finance such improvements. These bonds are not subject to the debt limitation previously discussed. Local improvement districts and the procedures for financing are discussed in more detail in the Wyoming Statutes 15-6-131 through 15-6-448.

### ***Revenue Bonds***

Revenue bonds are payable solely from the revenues of specified income-producing property. These bonds are issued to finance the cost of acquiring, constructing, or improving specific property. Revenue bonds are not subject to the debt limitations specified above. The form, issuance, and redemption of revenue bonds are governed by the various statutes authorizing their use. Generally, before revenue bonds can be issued, the City Council must:

1. Pass an ordinance which describes the contemplated project, estimates its cost and useful life when this is pertinent, and states the amount of bonds to be issued and all details in connection with the bonds; and
2. When required by law, obtain the approval of the voter at a regular or special election (W.S. 15-7-111).

### ***Commercial Paper***

Commercial Paper is a debt instrument issued by commercial entities (i.e. IBM) to local governments. Generally, Commercial Paper is not often used by municipalities because of the risk. The risk associated with financing municipal projects through the use of commercial paper is that commercial paper is not backed by the Federal Government but rather it is backed against the perceived future value of a private sector business or corporation. Commercial paper of corporations organized and existing under the laws of any state of the United States can be purchased, provided that at the time of purchase, the commercial paper shall (W.S. 9-4-831(a) xxvi):

1. Have a maturity of not more than 270 days; and
2. Be rated by Moody's as P-1 or by Standard & Poor's as A-1+ or equivalent ratings indicating that the commercial paper issued by a corporation is of the highest quality rating.

### **FUNDING AND REFUNDING BONDS**

As prescribed in the Wyoming Statutes 15-8-101 through 15-8-106, any city or town, without first obtaining the approval of voters, can pay, redeem, fund, or refund its indebtedness when this can be done at a lower interest rate or to the benefit and profit of the city. This can be done when:

1. Any indebtedness not in excess of taxes for the current year was created to restore or repair improvements which were damaged after the city had its annual appropriations; or
2. A court has granted any judgment against the city; or
3. Any other lawful debt is outstanding.

No bonds can be issued unless the governing body first provides for them by ordinance. In general, these bonds must:

1. Be registered, negotiable, coupon bonds;
2. Bear interest at a rate designated by the governing body;
3. State whether the interest is payable annually or semi-annually and the place of payment which can be at the city treasurer's office or any other place specified by the governing body;

4. State the payment date which cannot be more than 30 years after their date of issue;
5. If they are serial bonds or redeemable, state this fact; and
6. Not be sold or exchanged for less than or redeemed for more than their face value plus accrued interest at the time of their sale or exchange or redemption.

In addition, a tax sufficient to pay the interest on the bonds and to redeem them as they come due may be levied and collected annually.

Subject to any constitutional and statutory debt limitations and the provisions of the General Obligation Public Securities Refunding Law (W.S. 16-5-101 through 16-5-119), any city, without an election can refund any public security or securities for one or more of the following purposes:

1. To extend the payment date of all or part of the outstanding public securities for which the payment is in default, or for which there is not or it is certain that there will not be sufficient money to pay either the principal or interest as it comes due;
2. To reduce interest costs or effect other economies; and
3. To reorganize all or a part of its outstanding public securities in order to equalize tax levies.

As used in this act, "public security" means a bond, note, certificate of indebtedness, warrant, or obligation for payment other than a warrant or similar obligation payable within one year after its date of issue, any obligation payable primarily from special assessments, or any obligation payable from specified revenues other than general taxes.

### **DUTIES OF MUNICIPAL CLERK AND TREASURER**

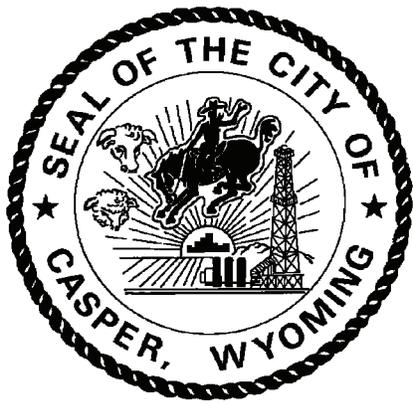
Unless otherwise provided by law, bonds and coupons are signed by the mayor and countersigned by the treasurer and the clerk.

Article 16, Section 8, of the Wyoming Constitution requires that all evidences of debt have a certificate endorsed on them stating that they are issued pursuant to law and are within the debt limit. Wyoming

statutes provide that a public security— bond, not, certificate of indebtedness, or other obligation for the payment of money— can be signed with a facsimile signature so long as one of the official signatures is manually subscribed (W.S. 16-5-408). Facsimile signatures can be used on the coupon.

The city treasurer must keep a bond register which shows the number of the bond, the date of issue, to whom issued, the amount, date of redemption, and payment of interest (W.S. 15-7-105b, W.S. 15-8-102a). Some bond coupon records may be computerized. The date each coupon is paid is stamped on the record. Advance payment of coupons shall not be made.

The city treasurer must cancel the coupons by cutting the word “paid” into them as soon as they are paid. When the bonds are paid, the treasurer must cancel them by having the word “paid” cut in the body of the bond. Bonds and coupons (including any attachments) are retained for two years after the bond issue is paid in full, and are then destroyed.



## Glossary

**Accrual Basis:** A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Activity:** Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

**Ad Valorem Taxes:** Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

**Appropriation:** A legal authorization to incur obligations and to make expenditures for specific purposes.

**Assessed Valuation:** The valuation set upon real estate and certain personal property by the County Assessor as a basis for levying property taxes.

**Asset:** Resources, which have monetary value, owned or held by a government.

**Authorized Positions:** Employee positions, which are authorized in the adopted budget, to be filled during the year.

**Available (Undesignated) Fund Balance:** This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**Balanced Budget:** Wyoming Statute 16-4-110 establishes that a municipality's expenditures must not exceed current revenues and proceeds plus undesignated fund balances.

**Bond:** A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

**Bond - General Obligation (G.O.):** This type of bond is backed by the full faith, credit, and taxing power of the government.

**Bond - Revenue Bond:** This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.  
Balance

**Bond Refinancing:** The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

**Budget:** A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period.

**Budgetary Basis:** This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

**Budget Calendar:** The schedule of key dates which a government follows in the preparation and adoption of the budget.

**Budgetary Control:** The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Capital Assets:** Assets of significant value and having a useful life of several years. Capital assets are also called 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**



April 22, 2013

Ms Kenyne Schlager, Mayor  
City of Casper  
200 N David Street  
Casper, WY 82601

Dear Madam Mayor:

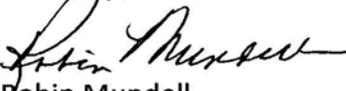
Attached is a copy of a request for funds for the Casper Area Chamber of Commerce and Visitors Center. This year, the Board of Directors is requesting \$42,500 from the City of Casper to assist with operations of the visitors' center. The request is a slight increase over last year's allocation of \$38,750.

During the past fiscal year, April 1, 2012 through March 31, 2013, the Chamber assisted 7,596 visitors as they were traveling through Casper. The Chamber provided relocation packages for 2,636 persons indicating an interest in moving to Casper. The Chamber refers businesses inquiring about establishing or relocating a business to the Casper Area Economic Development Alliance (CAEDA), the Small Business Administration, and to local organizations or businesses that provide accounting, legal and other business development resources.

In appreciation of the past support of the City, the Chamber will continue its designation of City of Casper as a Diamond member of the Chamber, the highest level of membership. The City has the distinct honor of being our ONLY Diamond member. The membership benefits extend to ALL departments of the City.

I thank you in advance for the opportunity to present this application and appreciate any consideration Council can give to our request.

Sincerely,

  
Robin Mundell,  
Executive Director

Cc: Mr. John Patterson, City Manager



**Request From City:**

The Chamber respectfully requests \$42,500 from the City. The Chamber, on behalf of the City, operates the visitor center that provides many amenities for visitors who come to Casper. Most importantly, Chamber staff offer one-on-one personal time with each visitor to ensure they leave with the information they requested. Staff directs visitors to key local tourist attractions such as Ft. Casper and its museum/gift shop, the National Historic Interpretative Center, local parks, the Platte River Parkway, museums, downtown for shopping and dining, and to any local events scheduled at the time of their visit.

The Chamber also acts as a center to provide relocation information for potential residents. The Chamber handled over 2,600 relocation packages. In addition, special attention is given to any person who comes to the Chamber and requests relocation information. Many times that individual/family is looking at Casper and at least one other Wyoming community. It is the job of Chamber staff to “sell Casper” and lay out all the reasons why Casper is a great place to live.

This year’s request is about nine percent (9%) higher than last year; however, the amount of support provided by the City for the visitors’ center has not increased for many years. The Chamber’s budget for this fiscal year reflects a five percent (5%) overall increase in income and one percent (1%) overall increase in expenses. Great care was taken by the Board of Directors and staff to minimize operating costs and maximize income. A copy of the Chamber’s budget for Fiscal Year 2013/2014 is attached to this request.

**Introduction:**

When the City of Casper was in its infancy, the Casper Chamber was formed by businessmen that saw the need to facilitate business growth in the fledgling community. One hundred and ten years later, the focus is still the same – supporting a strong local economy, promoting members and communities, representing business to government and connecting members through networking opportunities. As the “front door” to Natrona County and the communities located in the Casper Metropolitan Area, the Chamber offers two lines of business: Chamber of Commerce; and, a visitors’ center. The Chamber has 763 members and is governed by a volunteer Board of Directors.

### **Chamber of Commerce:**

The Casper Area Chamber of Commerce is a voluntary organization. Its membership is comprised of businesses and individuals that promote the interests of business. The Casper Chamber's 763 members represent most major industries in the Casper area.

The Chamber of Commerce is governed by a volunteer board of directors. The board consists of twelve members plus up to ten ex-officio members. The ex-officio members represent the Downtown Development Authority, the school district, the City of Casper, the Casper Area Convention and Visitors Bureau, the Casper Area Economic Development Alliance, a business with interest in the community's senior population, and Casper College. Other ex-officio members are a legal advisor, the Treasurer and a committee chair. A copy of the Board of Directors' Directory is attached.

Until the formation of the Casper Area Economic Development Alliance (CAEDA), it was the Chamber that assumed economic development activities. Still today, the Chamber is often the first contact for business relocation or business start-up information. As the "conciierge" of business services and information, the Chamber connects and directs business inquiries to the proper experts such as CAEDA, the Small Business Administration, Chamber members that include local banks, attorneys, certified public accountants, financial advisors and other community partners that offer resources to meet individual business needs. In addition to responding to email, telephonic, and personal inquiries, relocation packages are sent to businesses considering relocation/expansion to Casper.

It takes a lot of work to bring a business to Casper and so business retention is an important aspect of the Chamber. The Chamber promotes members businesses to the community, visitors and to other members through celebration, showcasing members, linking member together and directing business to members. When a new member joins the Chamber, the Ambassadors do a ribbon cutting. Ribbon cuttings are also used to celebrate a business milestone. Recently, a member used a ribbon cutting as a way to celebrate her business becoming debt free! The Chamber features one member a month during its monthly call in with a local radio station and features members in the weekly Monday Morning Briefing.

One benefit of a membership organization is that members help other members. Linking chamber members to other chamber members is one of the key roles of the Chamber. The Chamber works with members who may have business needs and matches them with other members that can fulfill that need. The Chamber is also researching an affinity program of member to member discounts that would include employees of members as well. Thus, when members get discounts, they will support other members' businesses and incentives are in place to support local businesses.

In today's business environment, relationships are the key to getting things done. The Chamber uses events such as Business After Hours to feature a local business and provide an opportunity for members to connect with other members in a more social environment. The

Chamber's newest program is Business Before Hours, which focuses on mini business training sessions by one Chamber member. This event has featured topics such as identifying insurance needs of business, measuring risk, preventing fraud, how to do and the benefits of appreciation marketing, exploring legal aspects of business management and giving employers resources for elder care. Many business persons prefer the face-to-face meeting opportunities as such personal communication builds stronger relationships.

The Chamber Board of Directors and Executive Director are involved with several different community organizations to represent membership. These organizations include Casper Area Economic Development Alliance, Downtown Development Authority, United Way of Natrona County, Casper Area Convention and Visitors Bureau and Wyoming Housing Network. The Chamber works hard to promote cooperation and how these organizations can work together for the benefit of the community as a whole.

The Chamber is positioning itself to become the voice of business in the community. This spring it will recruit volunteers to form a governmental affairs committee. The committee will be business persons that have an interest in local, state and national issues that affect business and present a united voice for our members. Currently, staff has been present at City Council work sessions and general sessions to keep up with local issues. Reports are made to the membership. The Board of Directors passed two resolutions in support of the fuel tax and the internet protocol enabled services bills in the state legislature. The bottom line is the Chamber will support governmental actions that are pro-business – actions that build/retain business, create/maintain jobs, and supporting a pro-business agenda that provides for accountability, fiscal responsibility and less tax and regulations that impact the cost of doing business.

### **Visitors Center:**

The Casper Area Chamber of Commerce is *the* community's visitors' center. Even with the development of the Casper Area Convention and Visitors Bureau (CACVB), the Chamber is still "the visitors' center". The CACVB focuses its efforts on bringing convention and events that will attract visitors to Casper. The Chamber takes care of the traveler passing through or even looking for a new home! The Chamber's visitors' center is located just off I-25, on the Center Street Exit. The Wyoming Department of Transportation has also provided signage to point visitors to the facility. The visitors' center was a key area as a part of remodel efforts this past year. Space use was reallocated and a warm and inviting area was created for visitors to browse the many brochures available on the Casper area, Wyoming and the state's national parks and monuments. The center offers free coffee and water, Wi-Fi, use of computers and printers, a comfortable place to sit, and access to news, weather and road conditions. There is a small retail center for visitors to get some souvenirs. The former visitors' center was worn out and off-putting. The costs to remodel the facility came from Chamber assets. Although the Chamber did not have to borrow funds to make the changes, it depleted its reserves by nearly fifty percent (50%). The Chamber Board felt strongly that such an investment should be made. The Beautification Committee utilized funds it received from the sale of maquettes of gateway

statues to fund the unique sculpture that graces the exterior of the building. Since the project was completed, the Chamber has received numerous compliments from residents and visitors alike – it was a good investment. (Pictures are attached.)

The Chamber provides visitor and relocation packets. The past fiscal year ending March 31, 2013, the Chamber provided 2,636 relocation packets to persons expressing an interest in moving to Casper. The packets include information on schools, housing, medical services, churches, a relocation guide, Casper travel guide, Wyoming travel guide and maps. (A copy of the statistics is attached.)

In fiscal year 2012-13 (April 2012 – March 2013) 7,596 visitors stopped at the Chamber's visitor center. Visitors represented all 50 states, most of the Canadian provinces and 25 other foreign countries! Chamber staff is very well versed to promote local events and facilities to visitors. On several occasions, visitors stopped at the Center without any plans on how to do their Wyoming vacation. Chamber staff directs them to key places such as the National Historic Interpretive Trails Center, Ft. Caspar, and Casper Mountain, local events, downtown businesses, museums and the many parks Casper has to offer. Staff works with the visitors to engage them and determine what their interests are and then make the necessary referrals. One stand out example of assisting six French visitors with their desire to see Native American battle sites as well as major tourist attractions in the state. At the end of the planning session, staff learned one of the members was a retired minister of tourism from the French Riviera region. They were very pleased that they had stopped by the visitors' center and received excellent service.

#### **City Scope of Services:**

The Chamber continues to meet the scope of services as outlined in the contract between the Chamber of Commerce and the City of Casper. These services include:

- *Maintain the office within the corporate limits of the City.*
  - The Chamber office is located at 500 N. Center Street and within the corporate city limits. The office has been at this location for over 40 years.
- *Answer all general inquiries from visitors.*
  - The Chamber assisted 7, 596 visitors from 4/1/12 through 3/31/13. The Visitors Center maintains a wide range of local, state and some regional materials for the visitor. Staff provides one-on-one assistance to each visitor.
- *Answer any business requesting information of a general nature and refer businesses to appropriate entities for economic development assistance.*
  - As the "concierge" of business information, the Chamber refers inquiries to the Casper Area Economic Development Alliance (CAEDA), the Small Business Administration, local financial facilities and advisors, local legal advisors, Downtown Development Authority and/or the City.

- *Maintain a tourist information center.*
  - The newly remodeled tourist information center not only provides the visitor with the necessary brochures and information about Casper, the state and regional attractions, but also provides a respite center for the visitor to relax and take a break from driving. A nice lounge area, free coffee, free Wi-Fi, free computer access with printers and access to national weather/news on television are available. For many visitors, this is a way to catch up on emails, pay bills, make reservations for future destinations and just relax.
  
- *Provide staff support and appropriately related administrative services to assist with registration and similarly activities for conventions, major events and functions that occur from time to time.*
  - The Chamber staff is a member of the Proud to Host the Best committee and its Ambassadors work at different events where volunteers are needed such as selling day sheets at the CNFR or helping with parking with state track event. The Ambassadors will each sponsor a team for the upcoming national junior volleyball tourney.
  
- *Promote Casper as a retail trade center and center for medical services, distribution and education.*
  - The Chamber has a comprehensive relocation guide and relocation package that addresses all major concerns of potential residents. The Chamber sent out 2,636 such relocation packages between 4/1/12 and 3/31/13. In addition, when someone comes into the Chamber to discuss a possible relocation to Casper, staff provides a lot of one-on-one counseling on why Casper is a great place to live, work and play but pointing out our many amenities and quality of life.
  
- *Provide assistance and information for conventions and special meetings sponsored by organizations other than the Chamber of Commerce.*
  - The Chamber works closely with the Casper Area Convention and Visitors Bureau to ensure that persons requesting information get the correct information. The Chamber also does a number of free “e-blasts” to Chamber members for community events that are not Chamber sponsored events such as Drums Along the Rockies for the Casper Troopers, United Way campaign, and several fund raisers by local nonprofit organizations. The Chamber also is a ticket outlet for several local events such as the First Night sponsored by the 12-24 Club, the Rotary Duck Derby and the Tribute to the Great American Cowboy Rodeo.

- *Provide the Casper Events Center, a department of the City of Casper with full corporate membership in the Chamber.*
  - Due to the level of funding provided by the City to support the Chamber and its visitors' center, the City is a Diamond level member. This membership includes ALL departments of the City of Casper.
- *Provide and maintain a home page on the Internet and local access resource data base.*
  - The Chamber's website is [www.casperwyoming.org](http://www.casperwyoming.org) and provides information for members and the community as well as potential visitors. The website is undergoing evaluation and a request for proposal has been sent to local website designers to upgrade the website, make it more interactive, and allow for more flexibility of staff to be able to keep the website up to date all of the time. Currently, staff has little control over content and updating is very cumbersome and difficult. It is expected that the website will be live in the next six (6) months.
  - The Chamber has a large database of its members. The database is available to the City for sending out surveys or "e-blasts" to members.

**Staffing and Administration:**

The Casper Area Chamber of Commerce and Visitors Center is operated under the direction of a Board of Directors. Tom Crull, retired Sinclair Refinery manager serves as Board President. Eric Nelson, an attorney with Rothgerber, Johnson and Lyons, LLC is the President-Elect.

Staff includes five full time employees – the Executive Director, Finance Manager, Communications and Special Events Manager, Membership Coordinator and an Information Specialist as well as a part-time Information Specialist (16 hours per week). Three (3) temporary summer part time staff assists with the extended weekend hours. From Memorial Day until the Labor Day weekend, the Chamber is open Saturdays (9 AM-5 PM) and Sundays (10 AM-4 PM).

**Summary:**

The Chamber is **THE FRONT DOOR** to Casper and the surrounding communities. The Chamber provides vital linkages to the community's economic development efforts, retaining business, connecting businesses to vital resources and being the voice of business. The visitors' center is the place where visitors can obtain local tourist information, be welcomed to the community and maybe even consider Casper as their new home. The Chamber appreciates all of the support of the City in meeting these community needs.



**RESOLUTION NO. 12-2**

**A Resolution to Apply for City of Casper Funds**

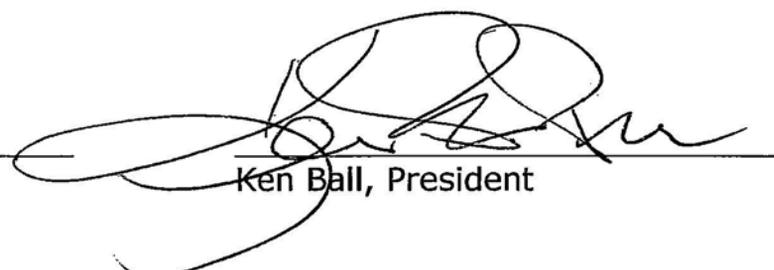
WHEREAS, the Casper Area Chamber of Commerce and Visitors' Center desires to apply for funds from the City of Casper; and,

WHEREAS, the City of Casper has requested that the Chamber prepare an application for funding.

NOW, THEREFORE BE IT RESOLVED, that the Board of Directors authorizes the Executive Director to prepare an application for a funding request to the City of Casper in the amount of \$42,500.

WITNESS

**Casper Area Chamber of Commerce**

  
Ken Ball, President

## Casper Area Chamber of Commerce Fiscal Year 2013-2014 Budget

### Ordinary Income/Expense

#### Income

#### 40000 - Dues Income

	FY 2012/13 Budget	Estimated YTD	FY 2013/14	% Difference
4000 - Dues Invoiced	232,609	204,781	237,500	2%
4010 - Cancellations	-6,100	-6,211	-6,100	0%
4012 - Cancellations PY	-4,040	-3,860	-4,040	0%
4015 - Dues-Trade Out	5,256	4,994	5,256	0%
4016 - Trade Outs	-5,256	-4,994	-5,256	0%
4021 - Member Set-up	760	564	760	0%
4022 - Member Commission	-1,944	-1,991	-2,500	22%
<b>Total 40000 - Dues Income</b>	<b>221,285</b>	<b>193,283</b>	<b>225,620</b>	<b>2%</b>

#### 40100 - Annual Dinner

	\$	\$	\$	
4060 - Annual Dinner Income	12,700	15,993	16,000	21%
4063 - Annual Dinner Expense	9,000	11,682	11,800	24%
<b>Total 40100 -- Annual Dinner - Expense</b>	<b>3,700</b>	<b>4,311</b>	<b>4,200</b>	<b>12%</b>

#### 40200 - Business After Hours

	\$	\$	\$	
4050 Business After Hours Income	13,250	8,094	10,003	-32%
4055 - Business After Hours Expense	2,275	1,765	2,150	-6%
<b>40200 - Business After Hours</b>	<b>10,975</b>	<b>6,329</b>	<b>7,853</b>	<b>-40%</b>

#### 40300 - Business Expo

	\$	\$	\$	
8070 - Business Expo Income	8,000	11,125	11,125	28%
8075 - Business Expo Expenses	5,000	3,500	3,500	-43%
<b>40300 - Business Expo</b>	<b>3,000</b>	<b>7,625</b>	<b>7,625</b>	<b>61%</b>

#### 40600 - Fundraising

	\$	\$	\$	
4115 - Fundraiser Income	-	7,946	6,000	100%
4125 - Fundraiser Expense	-	5,576	4,575	0%
4130 - Special Event Income	98,500	1,998	14,425	-583%
4131 - Special Event Expense	71,000	875	8,425	-743%
<b>Total 40600 - Fundraising</b>	<b>27,500</b>	<b>3,493</b>	<b>12,000</b>	<b>-129%</b>

#### 40700 - Newsletter

	\$	\$	\$	
4080 - Newsletter Income	9,000	6,288	6,500	-38%
4085 - Newsletter Expense	1,080	794	800	-35%
<b>Total 40700 - Newsletter</b>	<b>7,920</b>	<b>5,494</b>	<b>5,700</b>	<b>-39%</b>

#### 40800 - Professional Seminars

	\$	\$	\$	
4116 - Seminar Income	2,000	6,946	10,000	80%
4126 - Seminar Expense	1,500	5,576	5,750	74%
<b>40800 - Professional Seminars</b>	<b>500</b>	<b>1,370</b>	<b>4,250</b>	<b>88%</b>

## Casper Area Chamber of Commerce Fiscal Year 2013-2014 Budget

	FY 2012/13 Budget	Estimated YTD	FY 2013/14	% Difference
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### 40900 - Quarterly Luncheon

4118 - Quarterly Luncheon Income	\$ 3,600	\$ 6,748	\$ 7,750	54%
4128 - Quarterly Luncheon Expense	\$ 2,160	\$ 4,266	\$ 5,180	58%
<b>Total 40900 - Quarterly Luncheon</b>	<b>\$ 1,440</b>	<b>\$ 2,482</b>	<b>\$ 2,570</b>	<b>44%</b>

### 41000 - Sponsorship Campaign

4225 - Sponsorship Campaign Income	\$ 2,800	\$ 2,500	\$ 6,000	53%
4226 - Sponsorship Campaign Expense	\$ 30	\$ -		0%
<b>41000 - Sponsorship Campaign</b>	<b>\$ 2,770</b>	<b>\$ 2,500</b>	<b>\$ 6,000</b>	<b>54%</b>

### 41100 - Visitor Center

4070 - Visitor Center Income	\$ 600	\$ 900	\$ 1,500	60%
4075 - Visitor Center Expense	\$ 500	\$ 807	\$ 800	38%
<b>Total 41100 - Visitor Center</b>	<b>\$ 100</b>	<b>\$ 93</b>	<b>\$ 700</b>	<b>86%</b>

### 41300 - Casper Cash

4309 - Casper Cash Forfeited Checks	\$ 1,500	\$ 795	\$ 1,000	-50%
4310 - Casper Cash Fees Revenue	\$ 950	\$ 1,004	\$ 1,000	5%
4311 - Casper Cash Expense	\$ 450	\$ 450	\$ 450	0%
<b>Total 41300 - Casper Cash</b>	<b>\$ 2,000</b>	<b>\$ 1,349</b>	<b>\$ 1,550</b>	<b>-29%</b>

### 45000 - Other Income

4030 - City/County	\$ 40,375	\$ 43,750	\$ 43,750	8%
4090 - Investment Interest	\$ 240	\$ 140	\$ 150	-60%
4098 - Member Services	\$ 3,600	\$ 1,088	\$ 1,200	-200%
Window Rent	\$ -	\$ 2,400	\$ 3,600	100%
CVB Grant	\$ -	\$ 9,000	\$ 18,000	100%
4110 - Non-Dues Projects	\$ 1,000	\$ 500	\$ 1,000	0%
4200 - Parking Garage Income	\$ 13,589	\$ 10,762	\$ 10,800	0%
<b>Total 45000 - Other Income</b>	<b>\$ 58,804</b>	<b>\$ 67,640</b>	<b>\$ 78,500</b>	<b>25%</b>

### Total Income

	\$ 339,994	\$ 295,969	\$ 356,568	5%
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### Gross Profit

	\$ 339,994	\$ 295,969	\$ 356,568	5%
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### Expense

#### 50100 - Board Expense

5700 - Board Functions	\$ 500	\$ 294	\$ 300	-67%
5800 - Board Insurance	\$ 1,454	\$ 1,555	\$ 1,600	9%
<b>Total 50100 - Board Expense</b>	<b>\$ 1,954</b>	<b>\$ 1,849</b>	<b>\$ 1,900</b>	<b>-3%</b>

## Casper Area Chamber of Commerce Fiscal Year 2013-2014 Budget

	FY 2012/13 Budget	Estimated YTD	FY 2013/14	% Difference
<b>50200 - Building Expense</b>				
5100 - Depreciation Expense	\$ 11,616	\$ 11,609	\$ 11,616	0%
5105 - Interest Expense	\$ -	\$ 7	\$ 10	100%
5110 - Equipment/ Equip. Maintenance	\$ 17,120	\$ 18,655	\$ 19,220	11%
5115 - Building-Maintenance	\$ 3,564	\$ 4,943	\$ 5,000	29%
5120 - Insurance	\$ 5,400	\$ 4,211	\$ 4,500	-20%
5125 - Property Tax	\$ 2,300	\$ 2,230	\$ 2,230	-3%
5130 - Utilities	\$ 7,600	\$ 6,786	\$ 7,000	-9%
5135 - Remodel Expense	\$ -	\$ 4,992	\$ (4,475)	100%
<b>Total 50200 - Building Expense</b>	<b>\$ 47,600</b>	<b>\$ 53,433</b>	<b>\$ 45,101</b>	<b>-6%</b>
<b>50300 - Office Expense</b>				
5200 - Internet-Web Site	\$ 2,700	\$ 2,500	\$ 2,700	0%
5205 - Office Supplies	\$ 3,530	\$ 3,214	\$ 3,500	-1%
5210 - Telephone	\$ 4,440	\$ 5,221	\$ 4,500	1%
5215 - Postage/Freight	\$ 6,540	\$ 6,460	\$ 7,000	7%
5220 - Recruit/Server-Unbudgeted	\$ -	\$ 400	\$ -	
5230 - Dues/Subs/Publications	\$ 4,355	\$ 4,101	\$ 3,750	-16%
5235 - Bank & Credit Card Fees	\$ 1,650	\$ 2,200	\$ 2,200	25%
5400 - Membership/Marketing	\$ 12,750	\$ 13,223	\$ 10,000	-28%
<b>Total 50300 - Office Expense</b>	<b>\$ 35,965</b>	<b>\$ 37,319</b>	<b>\$ 33,650</b>	<b>-7%</b>
<b>50400 - Payroll</b>				
5001 - Payroll Expenses	\$ 193,200	\$ 199,539	\$ 199,539	3%
5005 - Summer Help	\$ 2,000	\$ 2,000	\$ 2,000	0%
5010 - Payroll Taxes	\$ 27,456	\$ 29,617	\$ 29,617	7%
5015 - Health Insurance	\$ 25,924	\$ 25,127	\$ 26,568	2%
5018 - Mileage	\$ 1,665	\$ 2,031	\$ 2,000	17%
<b>Total 50400 - Payroll</b>	<b>\$ 250,245</b>	<b>\$ 258,314</b>	<b>\$ 259,724</b>	<b>4%</b>
<b>50500 - Staff Travel/Education</b>				
5021 - Staff Travel	2,000	1,900	2,500	20%
5022 - Staff Education	1,400	900	900	-56%
5023 - Staff Meals	1,200	1,490	1,750	31%
<b>Total 50500 - Staff Travel/Education</b>	<b>4,600</b>	<b>4,290</b>	<b>5,150</b>	<b>11%</b>
<b>50500 - Other Expenses</b>				
4056 - Bad Debt Expense	175	98	150	-17%
4057 - Member Support	1,000	221	1,000	0%
5056 - Bad Debt Recovery Fee	70	0	50	-40%
<b>Total 50500 - Staff Travel/Education</b>	<b>1,245</b>	<b>319</b>	<b>1,200</b>	<b>-4%</b>

## Casper Area Chamber of Commerce Fiscal Year 2013-2014 Budget

	FY 2012/13 Budget	Estimated YTD	FY 2013/14	% Difference
Total Expense	341,609	355,524	346,725	1%
Net Ordinary Income	-1,615	-59,555	9,843	

**Other Income/Expense**

**Other Income**

8010 - Agriculture Committee Income

8030 - Ambassadors Income

8040 - Beautification Income

8300 - Leadership Casper

8400 - Military Affairs

**Total Other Income**

	\$ 389	\$ 400	
	\$ 2,746	\$ 625	
	\$ 4,283	\$ 7,000	
		\$ 11,300	
		\$ 775	
<b>Total Other Income</b>	<b>\$ -</b>	<b>\$ 7,418</b>	<b>\$ 20,100</b>

**Other Expense**

8015 - Agriculture Committee Expense

8035 - Ambassadors Expense

8045 - Beautification Expense

8125 - Membership Committee Expense

8305 - Leadership Expense

8405 - Military Affairs Expense

**Total Other Expense**

	\$ 88	\$ -	
	\$ 2,427	\$ 20	
	\$ 42,688	\$ 400	
	\$ 44	\$ -	
	\$ 6,000	\$ 8,440	
	\$ 200	\$ 110	
<b>Total Other Expense</b>	<b>\$ 51,447</b>	<b>\$ 8,970</b>	
<b>Net Other Income</b>	<b>\$ -</b>	<b>\$ (44,029)</b>	<b>\$ 11,130</b>
<b>Net Income</b>	<b>\$ (1,615)</b>	<b>\$ (8,108)</b>	<b>\$ 18,813</b>



CASPER AREA  
CHAMBER OF COMMERCE

## STATISTICS 2012-2013

### Visitors

MONTH	2011/2012 Visitors	2012/2013 Visitors
April	384	446
May	579	616
June	1405	1536
July	1663	1482
August	1508	1287
September	916	617
October	474	443
November	278	215
December	227	159
January	280	217
February	248	249
March	278	329
<b>Total</b>	<b>8,240</b>	<b>7,596</b>

### Website Hits

MONTH	2012/2013
April	24,424
May	27,610
June	25,311
July	27,451
August	53,973
September	34,765
October	55,591
November	97,370
December	132,730
January	186,264
February	173,864
March	129,388
<b>Total</b>	<b>968,741</b>

### Relocation Packages

MONTH	2012/2013
April	311
May	394
June	451
July	146
August	200
September	215
October	307
November	151
December	145
January	196
February	207
March	224
<b>Total</b>	<b>2,636</b>



475 S. Spruce St  
Casper, WY 82601  
Phone: 307-235-9340  
Fax: 307-237-2036  
www.casperhealth.com

Commissioner Bill McDowell  
Chair, Natrona County Commission  
Natrona County Courthouse  
200 N. Center St.  
Casper, WY 82601

The Honorable Kenyne Schlager  
Mayor, City of Casper  
Casper City Hall  
200 N. David St.  
Casper, WY 82601

Dear Chairman McDowell and Madame Mayor:

On Wednesday, March 13, 2013, the Casper-Natrona County Board of Health voted in favor of the attached Proposed Budget for operation of the Health Department in FY2013/14. This Proposed Budget projects Expenses of \$2,588,814.59; this exceeds Revenues by (\$714, 814.59).

*(Nota bene: This Proposed Budget reflects only those expenses paid from General Funds, and does NOT include all Grant Revenues and Grant Expenses, nor any salaries chargeable to Grants. These amounts will not be known for several weeks to several months, but Revenues and Expenses will "Wash" )*

For the past several years, the Health Department has absorbed these Expenses by using the Reserve Funds developed over time. Even with the requested allocation of \$600,000 each from the City and the County, this Proposed Budget will essentially deplete those Reserves in 2014.

(City and County Liaison Representatives were each given a copy of the Proposed Budget and a three-year history of the Department's Balance Sheet showing the depletion of those Reserves).

If you have any questions, please feel free to call me directly.

Sincerely,

Robert E. Harrington, MS, RS, DAAS  
Department Director

Enclosure

Casper Natrona County Health Department

For the Eight Months Ending February 28, 2013

	<u>YR TO DATE ACTUAL</u>	<u>CURRENT YR BUDGET</u>	<u>PROPOSED BUDGET</u>
<b>Revenue:</b>			
TAX REVENUE (COUNTY)	\$350,000.00	\$525,000.00	\$600,000.00
TAX REVENUE (CITY)	350,000.00	525,000.00	600,000.00
GRANT REVENUE	632,272.78	1,014,100.84	70,000.00
GENERATED REVENUE	497,965.56	761,600.00	602,000.00
INTEREST AND INVESTMENT INCOME	1,430.77	2,000.00	2,000.00
<b>Total Revenue</b>	<b><u>1,831,669.11</u></b>	<b><u>2,827,700.84</u></b>	<b><u>1,874,000.00</u></b>
<b>Expenditures:</b>			
OUTSTANDING PURCHASE ORDERS	24,522.84		
REGULAR SALARIES	869,210.51	1,440,870.00	1,484,895.00
BENEFITS	308,144.22	546,694.66	709,969.59
CONTRACT LABOR	73,952.89	116,600.00	96,600.00
ADVERTISING	1,753.92	1,750.00	2,750.00
AUTO EXPENSES	162.78	9,400.00	9,400.00
ED PUBLIC	9,108.24	2,500.00	1,000.00
ED EMPLOYEE CONFERENCE/TUITION	6,688.47	24,000.00	15,800.00
EMPLOYEE MEDICAL TESTING	195.00	600.00	600.00
EQUIPMENT MAINTENANCE	11,450.32	11,000.00	12,500.00
EQUIPMENT PURCHASE	6,725.27	34,000.00	20,000.00
GRANT EXPENSE	632,272.78	1,014,100.84	70,000.00
EXPENSES ALLOCATED TO TITLE X	(50,394.00)	(70,000.00)	(70,000.00)
INSURANCE		20,000.00	20,000.00
LICENSE/PROFICIENCY		100.00	100.00
MARKETING	1,183.42	2,000.00	5,500.00
MEETING EXPENSE	594.95	2,250.00	1,100.00
MILEAGE	660.04	2,400.00	1,300.00
MISC EXPENSE	2,177.64	2,800.00	3,700.00
PERIODICAL/BOOKS	384.06	550.00	400.00
PRINTING EXPENSE		750.00	250.00
POSTAGE	2,894.71	6,000.00	5,200.00
RETURNED CHECKS AND BAD DEBTS	344.00	500.00	500.00
SOFTWARE	1,110.50	8,250.00	11,250.00
SUPPLIES	112,073.45	131,100.00	124,500.00
TELEPHONE	12,888.86	20,500.00	16,500.00
TESTS	17,391.97	26,500.00	25,000.00
UTILITES	12,277.57	20,000.00	20,000.00
<b>Total Expenditures</b>	<b><u>2,057,774.41</u></b>	<b><u>3,375,215.50</u></b>	<b><u>2,588,814.59</u></b>
<b>Revenue Over(Under) Expenditures</b>	<b><u>(226,105.30)</u></b>	<b><u>(547,514.66)</u></b>	<b><u>(714,814.59)</u></b>



March 15, 2013

Casper City Council  
200 North David Street  
Casper, WY 82601

Dear Council Members,

The mission of the Children's Advocacy Project (CAP) is to end child abuse that endangers children in our community. CAP provides timely access to high quality services so that child victims may begin to heal. CAP partners with other agencies to ensure a multi-disciplinary approach, strengthening child maltreatment cases and increasing the likelihood perpetrators will be held accountable for their crimes so they cannot continue to offend.

With funding assistance from the City of Casper, in 2012:

- 249 Children Received Forensic Interviews Completed At CAP
- 88 Forensic Interviews Conducted for Casper Police Dept. Investigations

Since operation began in 2002, CAP has provided services to 1767 children in Wyoming, including nearly 1500 Forensic Interviews, nearly 2000 Counseling Sessions, and 243 Medical Exams. Most recently CAP hosted a National District Attorney's Association, Investigation and Prosecution of Child Abuse Crimes in Casper, WY. Registrants from all over the state visited Casper to learn more about investigating and prosecuting child abuse criminals, over 120 participants attended. CAP also trained 643 Casper community members on how they can become better educated in recognizing and reporting child sexual abuse.

CAP respectfully requests continued funding in the amount of \$30,000 for general operating expenses in the upcoming Fiscal Year. This amount is approximately 6% of CAP's Annual Operating Budget.

Respectfully submitted,

Heather Ross  
Executive Director  
[heather@childrensadvocacyproject.org](mailto:heather@childrensadvocacyproject.org)



**CITY OF CASPER  
REQUEST FOR ANNUAL FUNDING**



**NAME OF ORGANIZATION:**

Children's Advocacy Project, Inc.  
Heather Ross, Executive Director  
350 North Ash Street  
Casper, WY 82601

**AMOUNT OF FUNDING REQUESTED:**

\$30,000

**PURPOSE OF ORGANIZATION:**

*Mission: The Children's Advocacy Project, Inc. is a team of committed agencies and individuals who work together to provide coordinated forensic and comprehensive services for alleged victims of child abuse and neglect in order to minimize trauma to children, to break the cycle of abuse and to foster a more effective and efficient community response to child maltreatment.*

**CAP Project Objectives** are: 1) to enhance inter-agency coordination in the investigation and treatment of child maltreatment; 2) to minimize further trauma to the child victim and non-offending family members by training professionals and coordinating services in a centralized, child and family-friendly environment; 3) to improve the quality of evidence collection; 4) to increase community awareness of child maltreatment; and, 5) to serve as a multi-disciplinary resource for the expansion of this program to other communities in the state.

**PROPOSED USE OF FUNDS:**

CAP requests general operating funds to ensure continuation of services. CAP ensures staff and team members receive the highest quality, up-to-date training available. Forensic Interviewers are specially trained in nationally accepted interviewing protocols that are developmentally appropriate, aiding in the investigation of child abuse crimes. Interviewers meet monthly with a highly qualified Ph.D. who provides critique and feedback on interviewing skills, as well as support with testifying. The CAP facility is a modern, child friendly environment that boasts some of the most current recording equipment available.

CAP works closely with Natrona County team members, including the City of Casper, Natrona County Dept. of Family Services and District Attorney's Office in providing Forensic Interviewing services for child abuse victims. Funds received will be used to supplement annual operating costs for the upcoming fiscal year. CAP staff will provide pre and post interviewing, case staffing with investigators, facilitate Case Review, as well as any prosecutorial support that may be needed for convictions. The CAP Child Advocate will discuss family needs and make referrals that are specific to individual family needs. The CAP Child Advocate will provide follow-up phone calls, ensuring families have accessed referral sources and that the services met the needs of the family. CAP will provided mental health services to CAP clients, free of charge to children and their non-offending family members.

## **CITY OF CASPER REQUEST FOR ANNUAL FUNDING**



**The Children's Advocacy Project, Inc. respectfully requests \$30,000 in continued funding for CAP operations and sustainability.**

- FY 2013 - CAP received \$30,000 from the City of Casper, \$30,000 from Natrona County, \$1,000 from the Town of Mills and \$1,000 from the Town of Evansville.
- FY 2014 - CAP will need the same amount of funding to continue with program operations as received in FY 2013.
- All three children's advocacy centers in Wyoming receive City & County Funding.
  - Jackson receives 20% and Cheyenne receives 26% of their total budget from Local Funding.
  - CAP requests 6% of total budget from City of Casper.
- CAP has performed 1,767 Forensic Interviews since opening in 2002.
- CAP staff performed 249 On-Site Forensic Interviews in 2012.
- CAP Forensic Interviews performed for the City of Casper accounts for:
  - 71% of Forensic Interviews completed for Natrona County in 2012
  - 35% of all Forensic Interviews conducted at CAP in 2012

### **Four Reasons Why CAP is Vital To Our Community:**

1. Forensic Interviews Minimize The Trauma To The Child
  - Victim Can Tell Their Story One Time In A Developmentally Appropriate Way In A Child Friendly Atmosphere
  - Protects Children From Future Abuse
  - Positive Long-Term Impact on Social & Mental Health Services
2. Forensic Interviews Maximize Information Gathered From The Child About The Incident
  - Specially Trained Forensic Interviewer
  - Collaborative, Team Investigation
3. Forensic Interviews Minimize Contamination Of The Interview For Use In A Potential Trial
  - Forensic Interviewers Follow National Protocols During Interviews
  - Non-Leading Questions Results In No Tainting Of The Evidence
4. CAP Is A Fiscally Responsible Choice
  - Child Maltreatment Has Long Term Impacts On The Community, Including: Substance Abuse, Mental Health Concerns, Juvenile Delinquency and Adult Criminality
  - Teamed Investigations That Used a CAC Model Have Resulted in \$1,000 Of Savings Per Investigation.
  - In CAC Communities, The Return On Investment Was Found To Be \$3.32 on Every \$1 Spent.



**Community Action Partnership  
of Natrona County**

Aspen Creek Office Building  
800 Werner Court, Suite 201  
Casper, Wyoming 82601  
PHONE: 307-232-0124  
FAX: 307-232-0145  
E-Mail: [cap@natronacounty-wy.gov](mailto:cap@natronacounty-wy.gov)  
<http://www.capnc.org>

**12th Street HCH Clinic**  
1514 East 12th Street, Suite 201  
Casper Wyoming 82601  
PHONE: 307-235-6116  
FAX: 307-235-0249  
E-Mail: [hch@natronacounty-wy.gov](mailto:hch@natronacounty-wy.gov)  
<http://www.capnc.org/services/Clinic.html>

**Life Steps Transitional Housing**  
1514 East 12th Street, Suite 200  
Casper Wyoming 82601  
PHONE: 307-235-4703  
FAX: 307-235-4817  
<http://www.capnc.org/services/housing.html>

To: John Patterson, City Manager  
City of Casper

From: Brenda Eickhoff, Executive Director   
Community Action Partnership of Natrona County

Date: April 25, 2013

Subject: FY 2014 Budget Request

Enclosed is the Community Action Partnership of Natrona County's budget request to Natrona County for FY 2014. Our 2012 annual report is currently being printed. It will be forwarded to you no later than May 10, 2013.

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 2014 CITY BUDGET REQUEST SUMMARY**

<b><u>City Funding</u></b>	<b><u>FY 13 Budget</u></b>	<b><u>FY 14 Request</u></b>
<b>General Fund</b>	<b>\$ 116,166</b>	<b>\$ 116,166</b>
<b>1% Funding</b>	<b><u>\$ 175,000</u></b>	<b><u>\$ 175,000</u></b>
	<b>\$ 291,166</b>	<b>\$ 291,166</b>
<b><u>Other Funding</u></b>		
Natrona County General Fund	\$ 116,166	\$ 116,166
Natrona County 1%	\$ 87,500	\$ 87,500
Other (Federal, State, Private and Program Income)	\$ 1,308,387	\$ 1,292,754
<b>TOTAL COMMUNITY ACTION BUDGET:</b>	<b>\$ 1,890,719</b>	<b>\$ 1,787,586</b>

:

**BUDGET DETAIL**

**I. General Fund Budget**

<b>Line Item</b>	<b>FY 13 Budget</b>	<b>FY 14 Budget Request</b>
Salaries - 1.0 FTE Executive Director @ \$74,830 * 50% = \$37,415  1.0 FTE Administrative Assistant @ \$27,000 * 50% = \$13,500	\$50,915	\$50,915
Wyoming Retirement - 2 Employees @ 12.69% * 50%	\$6,461	\$6,461
Social Security Match and Medicare @ 7.65% * \$50,915	\$3,895	\$3,895
Employee Medical Insurance 2 employees @ \$1,065 month * 50%	\$4,140	\$12,780
Unemployment Insurance @ 1.05% * 22,300 * 2 * 50%	\$234	\$234
Worker's Comp @ 1.29% * 50%	\$318	\$606
Contractual Services -Accounting (25%)	\$1,800	\$1,000
Maintenance Contracts - Copier lease and Accounting Software Maintenance agreement @ \$250.00/mo	\$3,000	\$1,000
Office Supplies	\$2,800	\$0
Agency Funding	\$42,593	\$39,275
<b>TOTAL</b>	<b>\$116,166</b>	<b>\$116,166</b>

**II. 1% BUDGET**

<b>Line Item</b>	<b>FY 13 Budget Request</b>	<b>FY 14 Budget</b>
Agency Funding	\$ 175,000	\$ 175,000

**III. Human Services Agency Allocations**

<b>SOURCE</b>	<b>FY 13 Funding</b>	<b>FY 14 Funding</b>
City 1%	\$175,000	\$175,000
City General	\$116,166	\$116,166
County 1%	\$87,500	\$87,500
County General	\$116,166	\$116,166
	\$494,832	\$494,832
<b>ALLOCATION</b>		
CAPNC Admin.	\$147,146	\$153,782
Community Agency Funding	\$347,686	\$341,050

**Below is the list of agencies and funding they received from City and County general funds and 1 cent funds in FY 2013. Request for Fiscal Year 2014 are due to the CAPNC office on May 8, 2013. We are scheduled to conduct agency hearings the last week in May with final funding proposals for agency applications being made at the June 25, 2013 board meeting. A list of application requests will be forwarded upon receipt.**

<b>AGENCY</b>	<b>FY 2013 Allocation</b>
The ARC of Natrona County	\$9,103
CASA	\$12,000
Child Development	\$13,597
Transitional Housing Expansion	\$77,894
Central Wyoming Rescue Mission	\$8,000
HCH Clinic	\$23,000
Big Brothers Big Sisters	\$5,000
Casper Family Connections	\$5,000
Mercer House	\$25,130
Central Wyoming Senior Citizens	\$29,730
Self Help Center	\$40,000
Life Steps Transitional Housing Program	\$32,200
Wyoming Senior Citizens, Inc.	\$9,200
Youth Crisis Center – Henry Home	\$15,000
Children’s Advocacy Project, Inc.	\$19,697
Emergency Funding – rental closures, extreme weather,	\$23,135
<b>TOTAL</b>	<b>\$347,686</b>

**Community Action Partnership of Natrona County**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
From 7/1/2012 Through 6/30/2013

		Current Period Actual	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remainin - Original
<b>Revenue</b>					
6800	County General Fund	58,083.00	116,166.00	(58,083.00)	(50.00)%
6801	City General Fund	58,083.00	116,166.00	(58,083.00)	(50.00)%
6810	County 1 Percent	43,750.00	87,500.00	(43,750.00)	(50.00)%
6811	City 1%	117,627.59	205,127.59	(87,500.00)	(42.66)%
6820	City Emergency Funds	0.00	0.00	0.00	0.00%
	<b>Total Revenue</b>	<u>277,543.59</u>	<u>524,959.59</u>	<u>(247,416.00)</u>	<u>(47.13)%</u>
<b>Expenses</b>					
7010	Salaries	114,843.68	143,830.00	28,986.32	20.15%
7020	Retirement	13,583.95	18,251.80	4,667.85	25.57%
7021	Social Security Match	7,318.92	8,917.46	1,598.54	17.93%
7022	Medicare Match	1,711.67	2,085.54	373.87	17.93%
7023	Employee Medical Insurance	19,035.00	11,135.00	(7,900.00)	(70.95)%
7024	Unemployment Insurance	179.48	1,019.40	839.92	82.39%
7025	Worker's Comp	1,503.09	1,135.80	(367.29)	(32.34)%
7026	Other Insurance Expense	6,457.00	0.00	(6,457.00)	0.00%
7110	Travel Expense	760.67	400.00	(360.67)	(90.17)%
7120	Meeting Expenses	394.00	400.00	6.00	1.50%
7130	Staff Development	662.40	0.00	(662.40)	0.00%
7140	Office Supplies	7,299.88	13,600.00	6,300.12	46.32%
7145	Printing/Duplicating	252.40	0.00	(252.40)	0.00%
7146	Postage	187.62	0.00	(187.62)	0.00%
7170	Telephone	2,665.03	5,900.00	3,234.97	54.83%
7180	Internet	339.81	0.00	(339.81)	0.00%
7200	Office Rent	40,814.94	33,500.00	(7,314.94)	(21.84)%
7210	Janitorial	48.84	0.00	(48.84)	0.00%
7230	Bio-Hazard	416.00	0.00	(416.00)	0.00%
7240	Repair/Maintenance/Equipment Contracts	6,440.24	9,000.00	2,559.76	28.44%
7500	Mental Health-Substance Abuse	20.00	6,000.00	5,980.00	99.67%
7511	X-Ray	456.52	1,000.00	543.48	54.35%
7520	Pharmacy	1,015.24	1,000.00	(15.24)	(1.52)%
7530	Medical Supplies	544.75	1,000.00	455.25	45.52%
7540	Dental	1,066.00	6,000.00	4,934.00	82.23%
7550	Vision	1,842.00	4,000.00	2,158.00	53.95%
7570	Specialty Medical	0.00	1,000.00	1,000.00	100.00%
7580	Client Transportation	374.97	0.00	(374.97)	0.00%
7600	Emergency Rent/Mortgage	19,303.56	39,427.59	20,124.03	51.04%
7610	Emergency Utilities	1,495.12	3,000.00	1,504.88	50.16%
7620	Emergency Motel/Shelter	11,234.27	15,600.00	4,365.73	27.99%
7630	Housing Rehab/Repairs	1,852.00	2,000.00	148.00	7.40%
7640	Self-Sufficiency	694.69	700.00	5.31	0.76%
7700	Contractual Services	131,035.28	191,457.00	60,421.72	31.56%
8000	Bookkeeping	2,665.00	3,600.00	935.00	25.97%
	<b>Total Expenses</b>	<u>398,514.02</u>	<u>524,959.59</u>	<u>126,445.57</u>	<u>24.09%</u>
	<b>Net Revenue Over Expenditures</b>	<u>(120,970.43)</u>	<u>0.00</u>	<u>(120,970.43)</u>	<u>0.00%</u>



111 W. Midwest Ave.  
Casper, WY 82601  
www.thesciencezone.org  
307-473-9663

City of Casper  
Administrative Services Department  
Attn: VH McDonald  
200 N. David Street  
Casper, WY 82601

March 11, 2013

Dear Council Members,

The need in our nation and in the state of Wyoming to encourage STEM education beyond what is offered in the school setting cannot be overstated. The Science Zone strives to serve the Casper community by hosting nearly 25,000 visitors annually. We provide high-interest, hands-on learning experiences for all ages. Our mission is to offer quality science focused educational programming and exhibits, thereby making science fun and exciting!

Please accept this request to increase this year's funding from \$13,500 to \$25,000 for your Science Zone corporate membership. We consider this partnership with the City of Casper and the support you give us to be critical right now. Our general operating expenses--specifically staffing--continues to grow, and we need funding to meet these demands.

Over the past three and a half years, The Science Zone has seen a dramatic increase programming and attendance. In addition to innovative science-based exhibits, The Science Zone offers a variety of after school clubs and summer camps for all ages. We also offer four StoryTime Science programs for preschoolers, outreach through Discover into the Natrona County School District and classes for home schooled children.

Thank you for your continued support of the Science Zone. We are grateful to have a community and a City Council who appreciate the work we are doing. It's an exciting time of growth at the Science Zone. If you haven't visited our location in the basement of Slumberland Furniture recently, we'd be delighted to give you a tour. Please contact us at 473-ZONE or [carrie.TSZ@hotmail.com](mailto:carrie.TSZ@hotmail.com) for more information.

Sincerely,

**Beth Worthen**  
Board Chair  
The Science Zone

**Carrie O. Schroeder**  
Executive Director  
The Science Zone



**YOUTH  
CRISIS  
CENTER  
INC.**

**915 SOUTH MCKINLEY CASPER WY 82601  
PH: 307-577-5718 FAX: 307-577-5716**

**BOARD OF  
TRUSTEES**

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**STEPHANIE  
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**PAUL SABEC**

**STEVE  
SCHULZ**

**STACY  
NELSON  
EXECUTIVE  
DIRECTOR**



March 14, 2013

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 2013-2014.

The City of Casper has provided invaluable support to the YCC since its inception nearly 30 years ago. Funds granted supports our mission of providing services to the children in our community and assists us in meeting a required ten percent (10%) community match to qualify for a State of Wyoming grant of \$354,050.00.

Similar to previous years, the YCC has been one of the most utilized centers in the State of Wyoming. YCC provided 1,839 days of service to 389 children from July 1, 2012 to February 28, 2013, with 326 (84%) returning to their families or foster care.

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. Through a partnership with the Natrona County Circuit "Student Court" program, YCC has provided services to 42 youth as an alternative to detention since July 1, 2012. The crisis center also provides law enforcement officers the ability to seek shelter and supervision for youth in their custody. This allows law enforcement the ability to immediately return to the street to respond to the needs of the community. From July 1, 2012 to Feb 28, 2013, Casper area law enforcement officers have brought 214 children to YCC. The YCC also provides group home services to male and female adolescents at the Henry Home. Youth in this program participate in weekly group sessions which focus on anger management, social skills and independent living skills. Each resident also attends individual and family therapy as needed.

We are very excited about the upcoming year and opening of our new facility where we can provide all of these services under one roof. We could not have taken this step without the support of the City of Casper! Thank you!

Please let me know if you have any questions or concerns.

Sincerely,

Stacy M. Nelson, Executive Director  
[smnelson@bresnan.net](mailto:smnelson@bresnan.net)



March 27, 2013

City of Casper  
Administrative Services Department  
Attn: V. H. McDonald  
200 N. David Street  
Casper, WY 82601

Request for Funding for Fiscal Year 2012-2013

Dear Mr. 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 \$21,000 for the 2013-2014 fiscal year. This is an increase of \$2,000 from last year.

The Natrona County Prevention Coalition has committed to funding YEC in the amount of \$2,000. The State of Wyoming generally supports YEC annually with \$15,000, however, we have not received confirmation as to whether we will receive this funding again. NCSO #1 will again support us with funding of \$10,000. We will also request funds from the Blue Envelope Health Fund, but again this is never guaranteed. The funding from the city has been extremely vital to the success and overall function of the program.

In the last three years, YEC has grown rapidly and successfully. Currently YEC has over 100 youth as registered members and we have consistent attendance weekly of 20-25 youth. Youth who participate in the council are dedicated to making our community a place where all youth are welcome and know they are heard.

The make up of the council is diverse and we continue to draw our members from all over the city. There are youth represented from almost every middle school and high school in Casper.

YEC members choose their focus according to areas 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 Casper and Natrona County. Youth from all walks of life and backgrounds feel they have

an advocate in the council. It is a safe place for young people to come and voice concerns, learn valuable leadership skills, and see their ideas come to life. Currently YEC reaches out and touches the lives of many youth, 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 a healthy and strong youth community.

Over the last three years, the YEC Suicide Prevention Awareness Team (SPAT) has maintained a consistent presence in the city and county schools. In 2011-2012 SPAT was able to educate 756 students in Natrona County on suicide prevention. This current, 2012-2013 year, we have already presented to 1492 youth. These presentations give our youth the tools to recognize warning signs, risk factors, protective factors, and provide guidance when a friend or family member may be in crisis. According to the pre/post evaluation this program has proven to be effective by having the message delivered to youth by their peers.

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 additional \$2,000 up from \$19,000 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. It is because of your help you give the youth (our communities most important asset), a voice, it is because of you the youth of Casper have an active role in civic engagement, social and political change, and community responsibility. Again thank you for your continued belief and support in this most vital youth program. Please don't hesitate to contact me if you have any questions or concerns or need additional information.

Supporting Our Youth,



Afton Jennings  
YEC Coordinator  
307-233-4263



**Michael J. Burnett**  
Executive Director

March 5, 2013

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 of \$2,500 each of the past three years for the annual Campaign Kickoff Luncheon.

We plan to hold the luncheon in September of this year. The location for the event has yet to be determined, but we anticipate approximately 300 to 400 attendees. As we move forward in preparation, we need to secure funding to cover the associated costs for the event. As in the past, we will hold this event without using United Way campaign funding. Holding this event without the use of campaign funds is very important to our donors.

The luncheon allows us an opportunity to recognize the incredibly generous donors from our past campaign, along with the Pacesetter Companies for this year's campaign. There will be a festive atmosphere as we recognize our corporate and individual donors who are critical to the campaign's success. It strengthens our grass roots effort to raise dollars from the community to help our partner agencies serve those in need.

We are asking for a continued sponsorship of \$2,500 from the City of Casper to offset the cost of the event.

If you have any questions regarding our activities please don't hesitate to contact me. Thank you for considering our request and all of the support the City of Casper and its employees have given to United Way of Natrona County in the past.

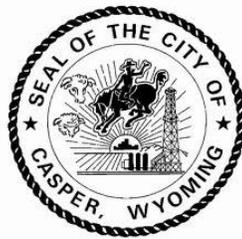
Sincerely,

A handwritten signature in black ink, appearing to read "Mike Burnett". The signature is fluid and cursive, with a large, sweeping flourish at the end.

Mike Burnett, Executive Director  
United Way of Natrona County



# CITY OF CASPER, WY



LIVE • WORK • PLAY