

In Reply Refer To:  
3100/February 2015 Oil and Gas Lease Sale (WYP000)

January 16, 2015

NOTICE

Dear Surface Owner:

It is our understanding that you are the surface owner of all or a portion of the land included in parcel(s) **72 through 83** in our competitive oil and gas lease sale scheduled for Tuesday, August 4, 2015. A map(s) is attached showing the parcel(s). These parcel(s) were nominated in response to an expression of interest received by the Bureau of Land Management (BLM).

As part of our review process, we conduct an on-the-ground examination of nominated parcels wherever possible, in an effort to identify potential resource and land use conflicts. Our examination of the above parcel(s) revealed a dense accumulation of homesites in the Cole Creek Road area, including areas within and adjoining the incorporated limits of Casper, Bar Nunn and Evansville.

Because of the number of homes in the area, the BLM is deferring these parcels until the February 2016 lease sale. This will provide an opportunity for the BLM to reach out to the community, land owners, government agencies, industry and others, with information on our oil and gas leasing process.

Meetings are scheduled with the Evansville Town Council, Casper City Council, Natrona and Converse County Commissioners, and the Wyoming Oil and Gas Conservation Commission. A public meeting, focused primarily on land owners on these lease sale parcels, is scheduled as noted below. We invite you to join us, ask questions and find out more about the BLM's oil and gas leasing process, and how it may affect you as a land owner.

**What: Public Meeting on BLM's Oil and Gas Leasing Process**

**Where: Evansville Town Hall**

**When: Thursday, February 19, 2015, at 5:00 pm**

You may visit our website for information on oil and gas leasing, regulations, and best management practices at:

[http://www.blm.gov/wy/st/en/programs/energy/Oil\\_and\\_Gas/Leasing.html](http://www.blm.gov/wy/st/en/programs/energy/Oil_and_Gas/Leasing.html)

Also, the BLM's brochure "Split Estate: Rights, Responsibilities, and Opportunities" outlines the roles and responsibilities of the BLM, the lessee or operator, and the surface owner, regarding proposed oil and gas operations in split estate situations. You can find a copy of the brochure, and other information about oil and gas leasing and development and split estate land on our webpage at:

[http://www.blm.gov/wo/st/en/prog/energy/oil\\_and\\_gas/best\\_management\\_practices/split\\_estate.html](http://www.blm.gov/wo/st/en/prog/energy/oil_and_gas/best_management_practices/split_estate.html)

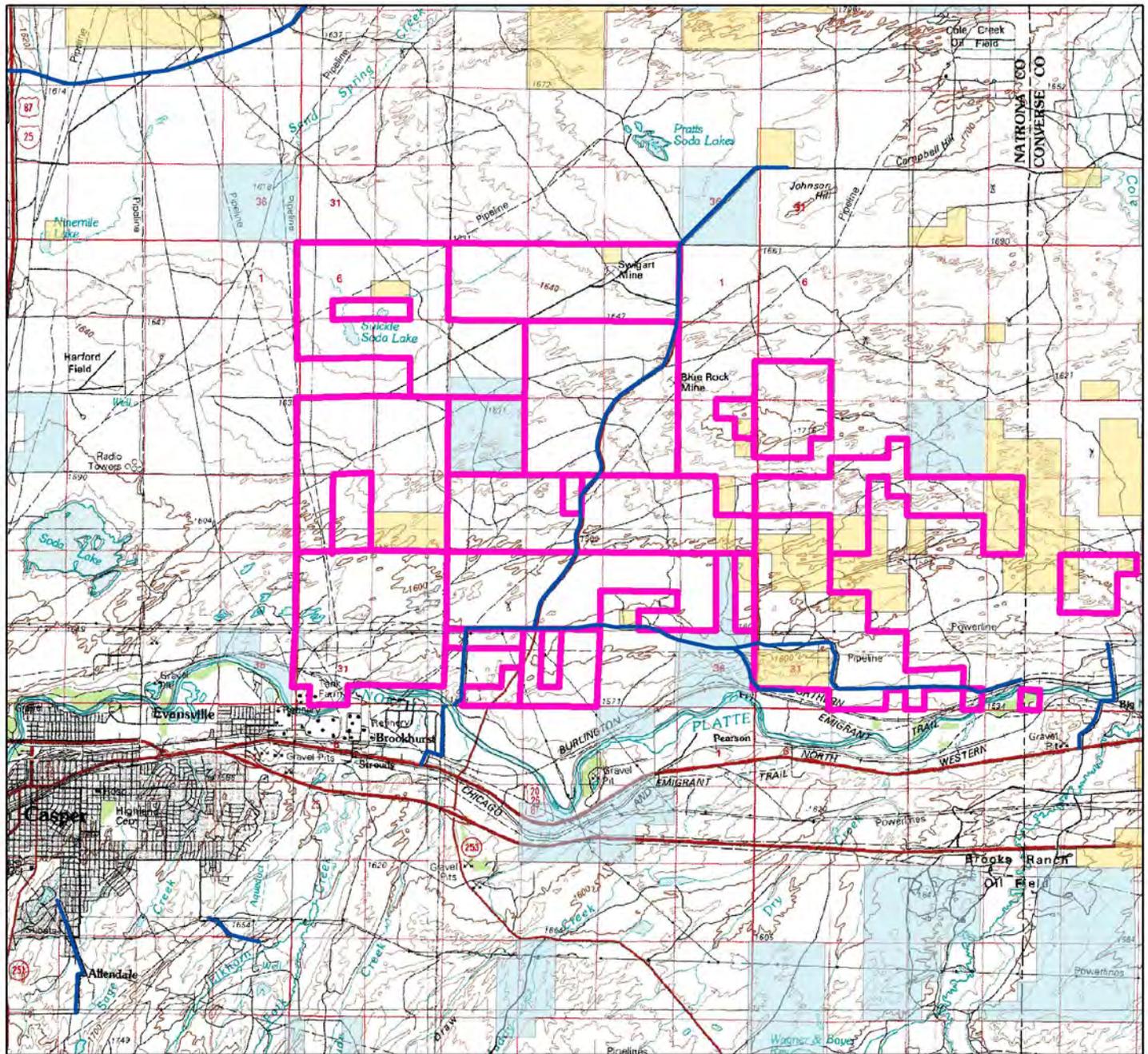
If you have any questions, please contact Randy Sorenson at the Bureau of Land Management, 2987 Prospector Drive, Casper, WY 82604, by e-mail at [randy\\_sorenson@blm.gov](mailto:randy_sorenson@blm.gov) or call (307) 261-7522.

Sincerely,

Stephanie Connolly  
High Plains District Manager

Attachment  
- Map(s)

# Cole Creek Area Parcels 72 through 83



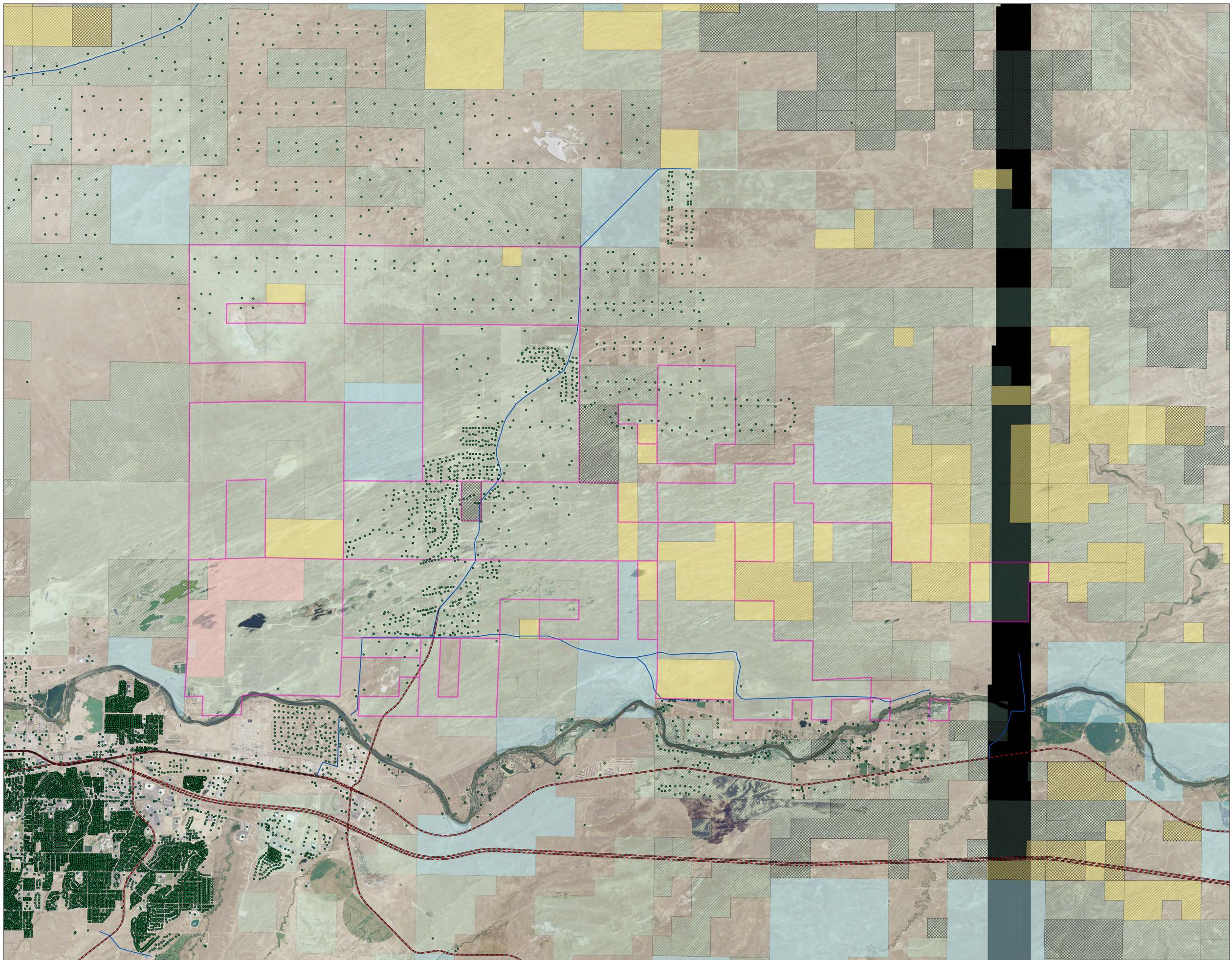
**Legend**

- Preliminary Oil & Gas Lease Sale Parcel
- Bureau of Land Management
- Private
- State

1:125,000



# Cole Creek Area, Parcel 72 through 83



**Legend** 1:24,000

- Preliminary Oil & Gas Lease Sale Parcel
- Existing Oil & Gas Lease
- Leases Held by Production
- Incorporated Evansville
- County\_Wide\_Address
- Bureau of Land Management
- Private
- State
- Federal Minerals

Disclaimer as to County\_Wide\_Address data: The information that is supplied by the Natrona County Geographic Information Systems (NGIS) department is public information and must be accepted and used with the understanding that the data was collected primarily for the use and purpose of Natrona County Government. NGIS will not be held liable as to the validity, correctness, accuracy, completeness, and/or reliability of the data. NGIS furthermore assumes no liability whatsoever with the use or misuse of this public data.

February 2, 2015

MEMO TO: John C. Patterson, City Manager

FROM: Liz Becher, Community Development Director  
Joy Clark, Community Development Technician

SUBJECT: Proposed Amendments to the FY 2013/2014 and FY 2014/2015 Annual Action Plans

Recommendation:

Staff is seeking Council's direction on proposed amendments to the FY 2013/2014 (July 1, 2013 – June 30, 2014) and FY 2014/2015 (July 1, 2014 – June 30, 2015) Annual Action Plans, for the use of Community Development Block Grant (CDBG) funds, and authorization of the submission of the same to the U.S. Department of Housing and Urban Development (HUD).

Summary:

Council approved the submission of the above-referenced Annual Action Plans, which address the plans for the use of Community Development Block Grant funding, in the respective fiscal years. HUD requires that entitlement communities re-allocate unexpended funds, or potential unexpended funds, as soon as projects present themselves for re-allocation. Based on delays in some housing initiatives that were planned for those fiscal years, primarily the redevelopment of the former Star Apartments and the former downtown convent, staff is proposing to amend:

From the Housing Initiatives Activity in IDIS:

**\$50,844 from FY2013/2014 (Re-allocate to Demolition Activity).**

Staff proposes to re-allocate this funding to the abatement and demolition of two (2) severely blighted properties in low-income census tracts. The greater plan would then be to have the City deed the properties, after required processes, to Habitat for Humanity for the construction of two (2) new homes for low-income, qualified residents.

**\$75,000 from FY2014/2015 (Re-allocate to Life Steps Campus Care Activity)**

Staff proposes to re-allocate this funding to support the build-out of additional housing units at Life Steps Campus. The Casper Housing Authority took over management of the campus in December 2014 and has completed an inventory of under-utilized space that will be perfect for housing, once the spaces are brought up to code.

The other Activities in the FY2014/2015 Annual Action Plan remain unchanged, and the total allocation remains at \$264,192.

The projects listed in each Activity must meet one of three national objectives of the CDBG program: benefiting the low income population of Casper, addressing slum and blight, and/or urgent need. With Council's direction to proceed with these amendments, staff will establish a public hearing date in accordance with the City's Citizen Participation Plan. To ensure the public hearing is meaningful to the citizens, law requires that it be held in the presence of the Mayor and City Council members. The public hearing will be followed by a draft of the proposed amendments and a 30-day comment period. Review of any comments received, and final approval will be conducted in a regular City Council meeting, and a resolution will be prepared for Council's consideration.



475 S. Spruce St  
Casper, WY 82601  
Phone: 307-235-9340  
Fax: 307-237-2036  
[www.casperhealth.com](http://www.casperhealth.com)

February 2, 2015

MEMO TO: John C. Patterson, City Manager

FROM: Kelly Weidenbach, DrPH, MPH, Executive Director, City of Casper-Natrona County Health Department

SUBJECT: Health department programs and budget

The City provides funding to the City of Casper-Natrona County Health Department for the provision of a number of essential public health services. The health department has faced significant budget shortfalls since July 2011 when a contract with the Wyoming Department of Health for public health nursing services was terminated. The new Executive Director is currently pursuing increases in state health department funding through a supplemental budget request for public health nursing services through a new performance-based contract that went into effect on July 1, 2014. The state funding covers a number of mandatory services that the local health department must provide, but does not cover for non-mandatory services that our local health department provides that may be important to the local community.

During this work session presentation, an introduction to the department's programs and services will be provided with a quick overview of the current fiscal year's budget and a discussion of future public health needs. There is no specific request at this time; however, we hope that the City will consider a funding increase for the health department, especially if the supplemental budget request via state legislature falls through. The health department's FY16 budget is currently being drafted and will be submitted to the City Manager by March 6, 2015.

Thomas O. Forslund, Director

Governor Matthew H. Mead

July 28, 2014

Ref: F-2014-423

Mr. Bill McDowell, Chairman  
Natrona County Commissioners  
200 N. Center Street, Room 115  
Casper, WY 82601

Dear Chairman McDowell:

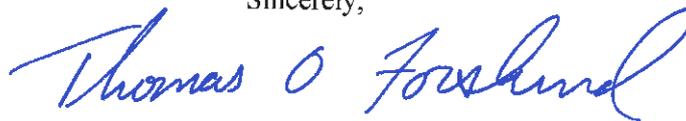
The Wyoming Department of Health (WDH) recently entered into a contract with the Casper-Natrona County Health Department for the provision of certain Public Health Nursing (PHN) services. The Wyoming State Legislature appropriated funds for the 2015-2016 biennium to the WDH to support counties that currently do not have State PHNs. Natrona County will receive \$250,000 of that appropriation for the provision of the agreed upon services.

During our discussions with your local health department director, we reviewed current staffing levels for PHN. Based on the State's current PHN staffing model, Casper-Natrona County Health Department would be allocated between five and eight nursing positions if they were still in the State system.

The State provides 65% of salary and benefits of state-employed PHNs participating in the state/county partnership. State PHN does not provide any other funding for operational or administrative costs. Based on the staffing and funding formulas, the Casper-Natrona County Health Department would receive a biennial amount of approximately \$922,434 for eight nursing positions. We are estimating this amount based on the Minimum to Market Pay range in the State of Wyoming Classification and Pay Structure effective July 1, 2014. A spreadsheet is attached.

Please contact Karen Mahan, RN, MPH, Chief Nurse Executive, Public Health Nursing at (307) 777-6360 or via email at [karen.mahan@wyo.gov](mailto:karen.mahan@wyo.gov) for additional information.

Sincerely,



Thomas O. Forslund, Director  
Wyoming Department of Health

TOF/KM/WB/mp

Attachment: Breakdown estimate for Natrona County nursing salaries

c: Wendy E. Braund, MD, MPH, MSED, FACPM, State Health Officer-Senior Administrator, Public Health Division  
Karen Mahan, RN, MPH, Chief Nurse Executive, Public Health Nursing, Community Health Section  
Korin A. Schmidt, Deputy Administrator, Public Health Division

Breakdown of estimate for Natrona County nursing salaries as requested:  
 July 24, 2014

	Biennium Salary	Biennium Benefits	Biennium Total	Total for all nurses:	Biennium Total for State (65%)	Biennium Total for County (35%)	Mont An
6 HSNU08 (staff nurses)	\$106,656.00	\$63,204.86	\$169,860.86	\$1,019,165.10			
1 HSNU10 (supervising nurse)	\$127,248.00	\$68,319.85	\$195,567.85	\$195,567.85			
1 HSNU11 (nurse manager)	\$139,968.00	\$64,427.76	\$204,395.76	\$204,395.76			
				\$1,419,128.71	\$922,433.65	\$496,695.04	

# Introduction to the Casper-Natrona County Health Department's Programs and Budgets

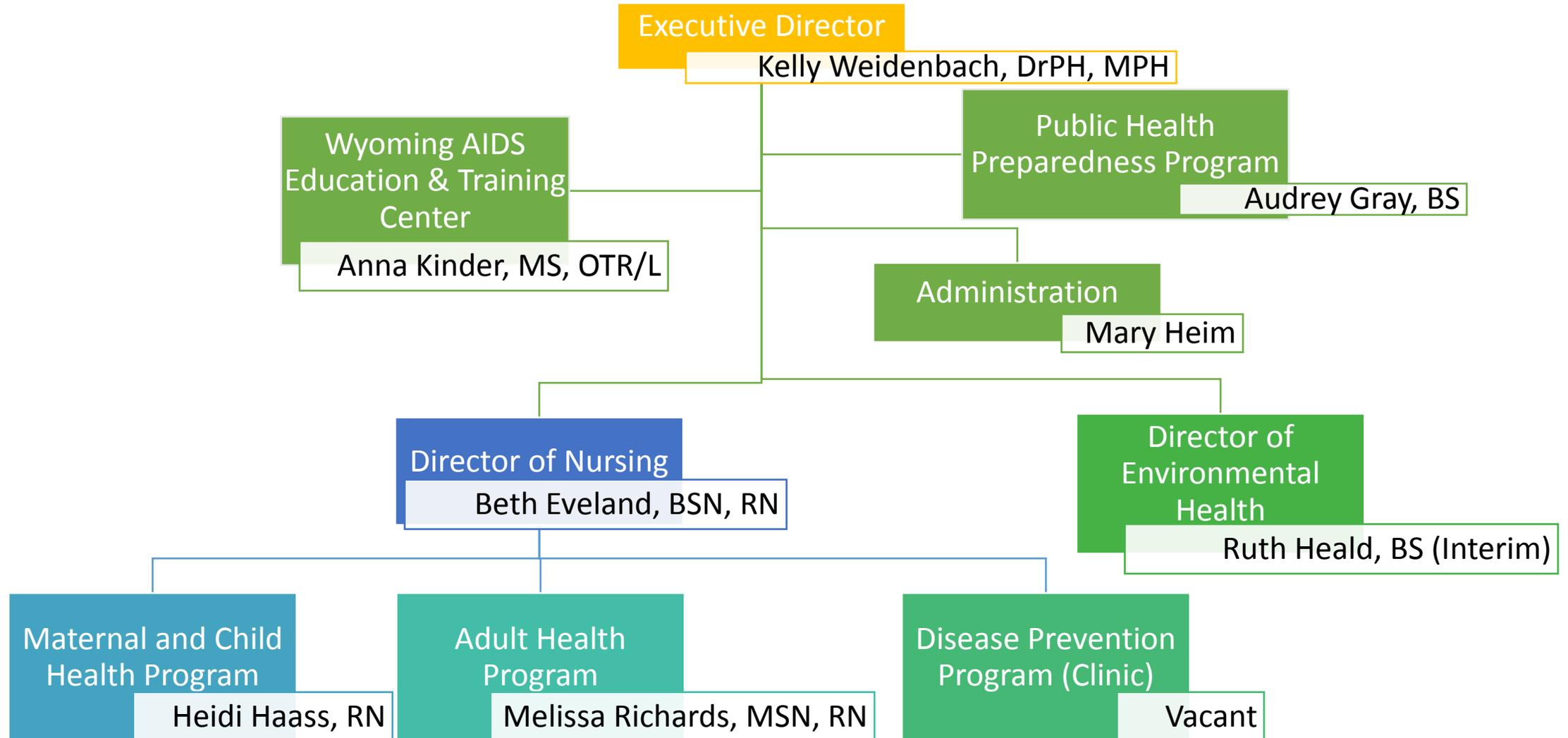
Kelly N. Weidenbach, DrPH, MPH

Executive Director

February 10, 2015



# Department structure



# Natrona County Board of Health

- Executive Director answers directly to Board of Health
- 5 Board positions
  - 2 appointed by County Commissioners
  - 2 appointed by City Council
  - 1 jointly appointed
- Current members
  - Jessi Waring, DDS – Chairman (City appointed)
  - Mike Cometto, CPA (City appointed)
  - Michael Miller, DO (County appointed)
  - Tia Hansuld, FNP (County appointed)
  - Mary Shickich, MA (Jointly appointed)

# Background

- 2011 Department Director and Board of Health chose to cut contract with Wyoming Department of Health for Public Health Nursing services
  - Contract provided 9 state-employed nursing staff to work for CNCHD (>\$901,558.85/biennium in-kind resources provided to the department)
  - Chain of command issues sited, different salary schedules, different holidays, different reporting mechanisms, different performance review processes for state vs. local employees
  - Board of Health and staff were reassured that the department could “absorb the cost” of the loss of the contract
  - County Commissioners and City Council/City Manager were not advised until after the fact
  - Department has had significant budget deficits since July 1, 2011.
  - Loss of contract resulted in loss of qualified staff across all programs
- 2013 Wyoming County Commissioners Association convened a special workgroup on the implementation of Public Health Nursing services in counties across Wyoming. Workgroup developed recommendations which were drafted in legislation for 2014 legislative session (Public Health Nursing bill)

# Background (cont)

- 2014 Public Health Nursing Bill

- Passed into law

- Provided 3 options for County Commissioners (or delegated authority) to choose the model of implementation of Public Health Nursing services in their county. (No one-size fits all)

- 1) Pre-existing state/local contract model (65/35 model) – State provides 65% of staff/resources to the county via contract and county/local provides 35% match.

State does not provide funding to county/local and county/local does not provide funding to state. State employs some employees to work at the local health department. 19 counties

- 2) A state-administered model with county/local contribution

State employs all staff at the local health department and county/local writes a check to the state for a portion 1 county (Big Horn)

- 3) County/local-administered (independent county) model with state contract for provision of a portion or all of the Public Health Nursing Services

All staff are employed by local health department. State writes check to local HD for provision of some of the Public Health Nursing services. Currently, funding allocated to independent counties (Natrona and Sweetwater) is \$125,000/yr per county.

# 2014-2015 Funding Efforts

- Letter from WDH Director, Tom Forlsund (provided)
- Discussions with Natrona County legislators
- Attempts made for supplemental budget request for **\$336,217** for FY16 working through Joint Labor, Health, and Social Services Committee and through Joint Appropriations Committee
- Joint Appropriations has placed written request into supplemental budget for \$1.2 million to be shared by Natrona and Sweetwater Counties for FY16
- Looking to have WDH place the full biennial amount of \$922,434 for Natrona County in FY17 budget and ongoing basis

# FY15 Department Budget

Revenue Source	FY15 Budget
County funding	\$650,000
City funding	\$600,000
Grant revenue	\$755,402
Generated revenue	\$666,828
State nursing funds	\$125,000
Interest and investment income	\$4,000
Total revenue	\$2,801,230
Total expenditures	\$3,297,367
Revenue under expenditures	\$496,137

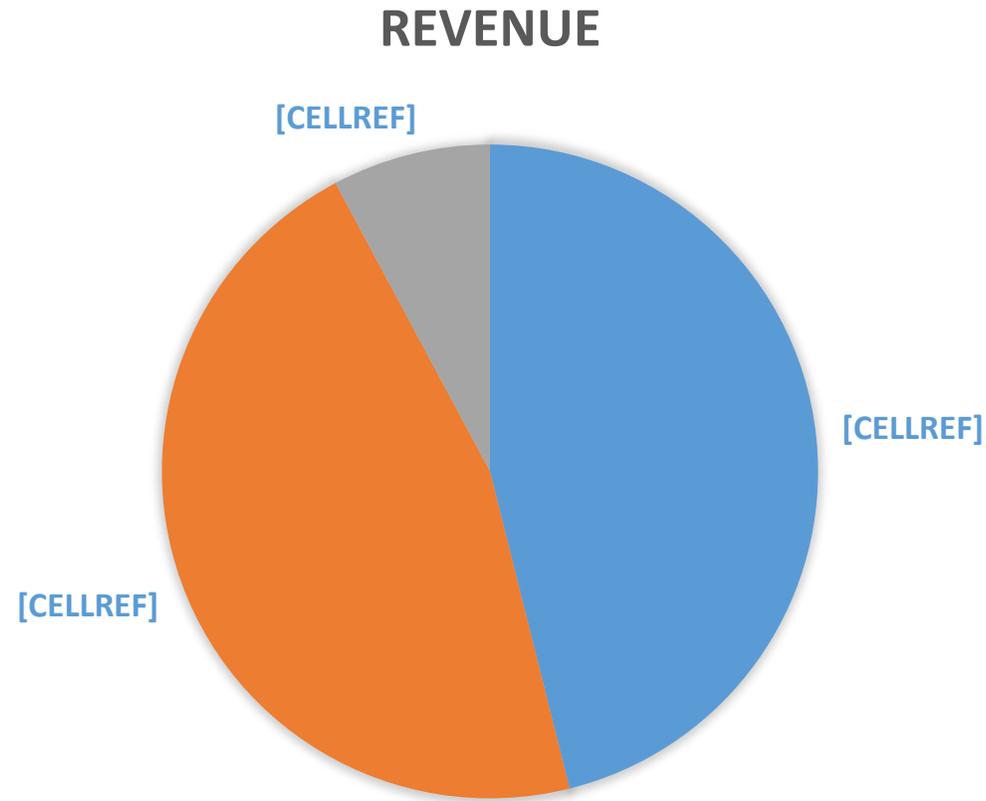
# FY15 Department Budget

- As of 12/31/14, actual revenue under expenditures is **\$36,746** (versus planned deficit at 6mo of \$237,769)
  - Cost savings due to vacant staff positions
  - Improvements in generated revenue (\$76,543 over budgeted amount)
  - Increases in interest revenue
- Current cash reserves = \$851,000
  - \$351,000 is from operating account
  - \$500,000 in our county investment pool (savings)
- Monthly expenses ~ \$241,000/month

# Environmental Health Division

- Food service inspection and licensure - **mandatory**
- Wastewater permitting and inspection – DEQ Delegation agreement
- Animal bite investigation
- Tattoo and body art licensure and inspection
- Lodging (hotel, motel, RV park) licensure and inspection
- Daycare health and safety inspections
- Swimming pool, aquatic center, and spa licensure and inspection
- Epidemiologic follow-up on foodborne and waterborne diseases **mandatory**
- Outbreak investigation **mandatory**
- Other public health and safety requests

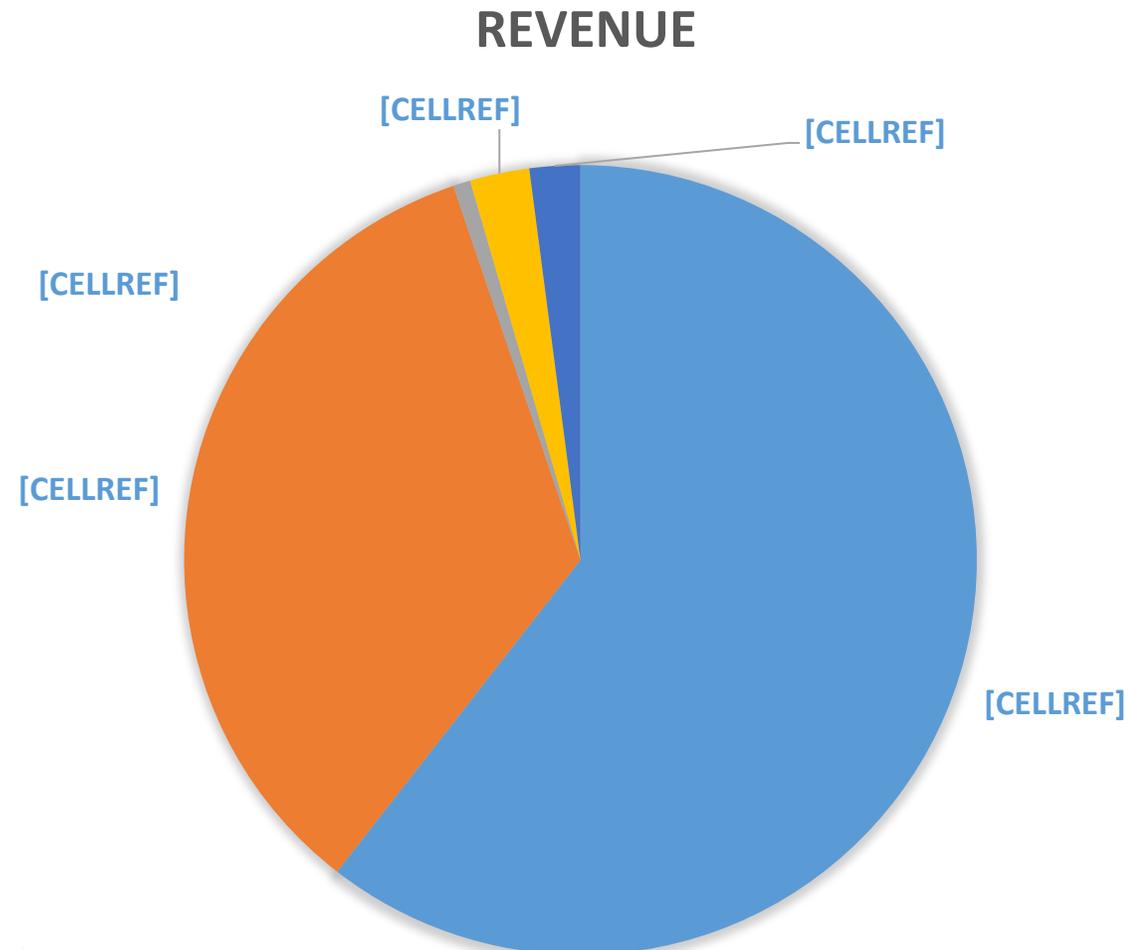
# Funding for Environmental Health Division



# Public Health Preparedness

- All hazards disaster preparedness – **mandatory**
  - Responsible for FEMA Emergency Support Function #8 (Public Health and Medical Services)
- CPR and First Aid instruction and certification
- Natrona County Medical Reserve Corps
- Public Health and Community Medical Workgroup
- Disease outbreak response planning and implementation
- Exercises and drills

# Funding for Public Health Preparedness Program



FY15 saw \$14,000 loss in revenue from the Base Preparedness Grant despite Wyoming Department of Health receiving increases in federal funding for this program

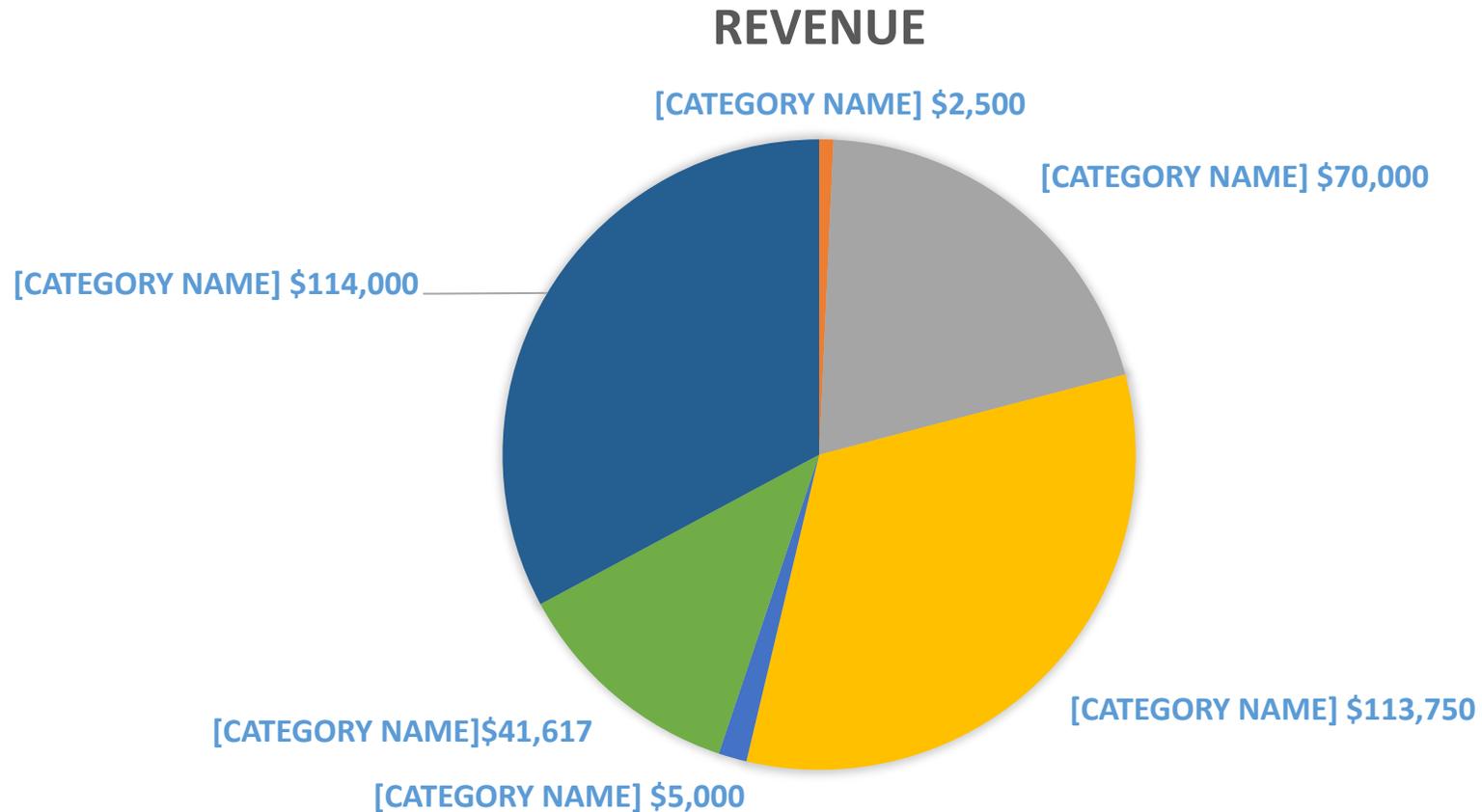
# Wyoming AIDS Education and Training Center

- State resource for HIV education
- Educational programs for health care providers about HIV infection including prevention, diagnosis, treatment, referral, and psychosocial issues
- Target audience includes
  - Dental health professionals
  - Nurses/Nurse practitioners
  - Pharmacists
  - Physicians
  - Physician assistants
- Local performance site for Mountain Plains AETC – a regional program serving 8 states
- Each grant year approximately 500 health care professionals are trained by WY AETC statewide.
- 100% federally funded = \$147,662
  - CNCHD receives 8% of grant revenue for indirect costs

# Disease Prevention Program

- Medical exams
  - Pelvic exams and Pap smears
  - STD testing and treatment - mandatory
  - HIV testing and counseling - mandatory
  - Breast exams
  - Well child exams
- Health education - mandatory
- Health counseling - mandatory
- Pregnancy testing
- Contraceptive education
- Contraceptive Counseling
- Disease follow-up and referral - mandatory
- Family Planning
- Immunizations - mandatory
- Immigration physicals - mandatory
- Tuberculin skin tests - mandatory

# Disease Prevention Program Budget

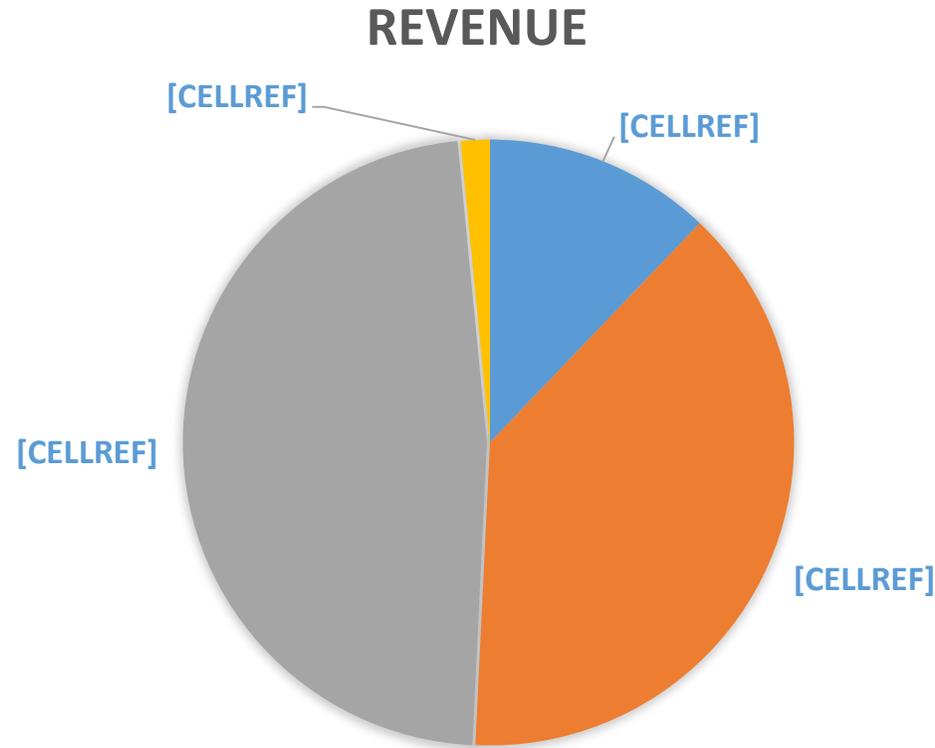


Revenue under expenditures = **\$477,471**. Many program activities are unfunded mandates. State public health nurse funds would be applied to all mandated services.

# Maternal and Child Health Program

- Best Beginnings/Welcome Home Home Visitation programs for moms/babies – **mandatory**
- Children with Special Health Care Needs – **mandatory**
- Nurse Family Partnership
- Education, referral, and support for maternal smoking/tobacco use, alcohol use, illicit drug use – **mandatory**
- Facilitation for special clinics (includes genetic clinics, endocrine, etc)
- Prenatal classes
- CPR certification for new parents

# Maternal and Child Health Program Budget

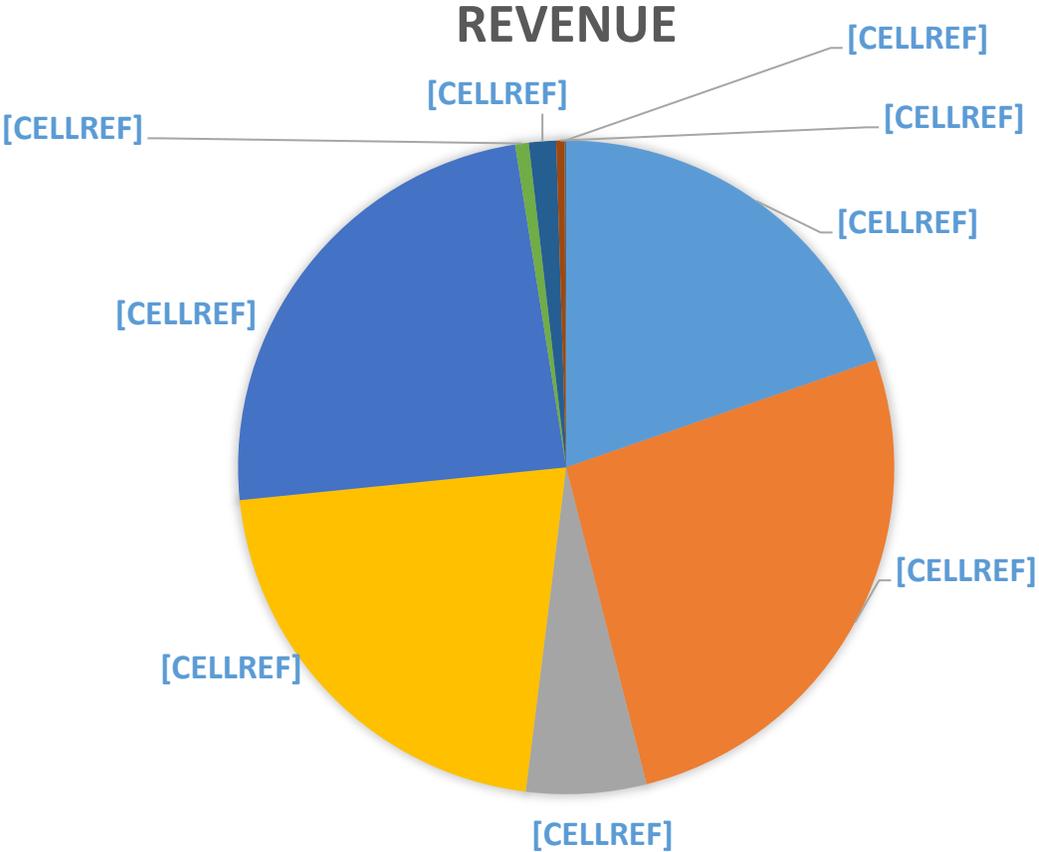


Program revenue under expenditures = **\$18,865**. Program used to be fully-funded by WDH, but now only provides funding for a portion of our program.

# Adult Health Program

- Long term care assessments (LT101s) – mandatory
- Home and Community Based Waiver Program
- Self-directed care
- Medicaid certified home health provider (1 of 4 in county)
- Skilled nursing care/Direct personal care
- CNA care
- Upcoming changes to state-funded Waiver program “Conflict Free Case Management” (home health agencies will not be able to do both direct personal care and case management)
  - Due to this proposed changes coming down from feds/state, the remaining home health agencies are proposing to either pull out of the waiver program completely or choose to only do case management as it pays better than direct personal care. Leaving ~230 waiver clients in Natrona County without options for direct care at home → more clients in assisted living, long term care, ER, hospital, and ambulatory care settings.
- HIV Case Management
- Chronic Disease Case Management

# Adult Health Program Budget



State/Medicaid Reimbursement for HCBS Basic Waiver: \$8.81/day. Self-directed care: \$6.00/day.

# Looking forward

- Increases in state public health nursing funds will come with additional deliverables in performance-based contract
  - Anticipated focus on chronic disease prevention (i.e., obesity, hypertension, diabetes)
- “Conflict Free Case Management” policy from Centers of Medicare and Medicaid (CMS)
  - Looking to expand chronic disease case management and care coordination in Natrona County with focus on community-based care delivery
  - Exploring evidence-based model that was shown to reduce all cause mortality and healthcare costs (simultaneously) in Medicare demonstration projects



FOR YOUTH DEVELOPMENT®  
FOR HEALTHY LIVING  
FOR SOCIAL RESPONSIBILITY

# MEMO

TO: Casper City Council Members

FROM: The Casper Family YMCA Board of Directors and Board of Trustees

DATE: Monday, February 2, 2015

RE: The Casper YMCA New Building Project – Building Tomorrow Today

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The Casper Family YMCA will be presenting a proposed building project set to begin construction in the Summer of 2015 at the February 10<sup>th</sup> City Council work session. We will be sharing with you the details of the project and design. We will also be sharing the many programs and services the YMCA provides that make this project essential to the Casper community. We will be respectfully asking for funding from One Cent funds to assist in the building and public improvements of this project. We are currently over 70% of our private campaign fundraising goal with the possibility of at least two additional large donors contributing to this part of the campaign. We look forward to the opportunity of presenting this project to the council and welcome any questions you may have. Thank you.



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FOR HEALTHY LIVING  
FOR SOCIAL RESPONSIBILITY



# BUILDING TOMORROW TODAY





FOR YOUTH DEVELOPMENT®  
FOR HEALTHY LIVING  
FOR SOCIAL RESPONSIBILITY

Dear Friends,

There is no other non-profit quite like the Y. We have the presence and partnerships to not just promise, but to deliver lasting personal and social change. Our programs and services represent our mission in action. They are a direct response to our community needs and provide measurable benefits to citizens in our community.

### Youth Development

We provide a wide range of programs to develop healthy and productive children including childcare, sports leagues, swim lessons, and before/after school programs. Our teen program provides teens with the opportunity to develop as individuals. All youth programs incorporate our four core values: caring, honesty, respect, and responsibility. They are open to everyone regardless of their ability to pay.

### Healthy Living

The YMCA has a long tradition of providing programs and services that build a healthy spirit, mind and body for all. At the Casper Family YMCA we continue this commitment by engaging and supporting all health seekers through a variety of programs and classes for all ages and health levels.

### Social Responsibility

We bring together young and old, men and women, people of all faiths, backgrounds, and incomes. Through scholarships, subsidies, and outreach programs, we provide critical access to low-income families. To help support them through a difficult time, we offer a free YMCA membership to all families of men and women on active duty with any branch of the United States Military.

It is our challenge to improve and expand the YMCA based on our growing community. In order to serve current and future generations, a larger state-of-the-art facility is needed. As we move forward working with MOA Architecture, we respectfully ask you to be a part of something bigger, to leave a legacy, and to **BUILD TOMORROW TODAY** by donating to the Casper Family YMCA. Your gift will help young people achieve their potential, empower people of all ages to lead healthier lives, and strengthen the bonds of community in Casper.

With Sincere Thanks,

*Kara Turner*

Kara Turner  
YMCA Board President

*Peter Wold*

Peter Wold  
Campaign Co-Chair

*Susie McMurry*

Susie McMurry  
Campaign Co-Chair

**Our Mission**



FOR YOUTH DEVELOPMENT®  
FOR HEALTHY LIVING  
FOR SOCIAL RESPONSIBILITY

**TO PUT CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT  
HELP BUILD HEALTHY SPIRIT, MIND, AND BODY FOR ALL.**



### YOUTH DEVELOPMENT

- Homework support & tutoring
- Caring adult role models
- Partnering with schools
- Social & emotional well being
- New activities & skill development
- Summer learning
- Early preschool learning

### HEALTHY LIVING

- Prevention education
- Physical activity
- Building strong character
- Nutrition education
- Team building programs

### SOCIAL RESPONSIBILITY

- Community brought together
- Financial assistance to those who need it most
- Family & community events
- Volunteer opportunities
- Partnerships with several community agencies
- Modeling the Y's core values of caring, honesty, respect, and responsibility
- Innovative collaborations



**CASPER FAMILY YMCA LEADERSHIP**

**BUILDING TOMORROW TODAY**



FOR YOUTH DEVELOPMENT®  
FOR HEALTHY LIVING  
FOR SOCIAL RESPONSIBILITY

**Peter Wold, Campaign Co-Chair**

*Partner, Wold Oil Properties*

**Susie McMurry, Campaign Co-Chair**

*McMurry Foundation*

**Hampton O'Neill**

*Partner, Welborn Sullivan Meck & Tooley*

**Jane Sullivan**

*Community Member*

**Rod Kinskey**

*President, Kinskey Family Foundation*

**Tom Brauer**

*President, CEPI*

**Nathan Berke**

*Publisher, Casper Star Tribune*

**Brian Martin**

*Owner, Ugly Bug Fly Shop*

**Ken Thoren**

*General Manager, Pepsi-Cola/Teton Dist.*

**John Smith**

*Partner/CPA, Lenhardt, Mason & Associates*

## BOARD OF DIRECTORS

**Kara Turner, President**

*Community Member*

**Clif Hodder, Treasurer**

*CPA, Lenhardt, Mason & Assoc.*

**CJ Anderson**

*Commercial Banker, First Interstate Bank*

**Brendan Bummer**

*Principal, Pillar Structural Engineering*

**Stephanie Good**

*Overhead Door Company*

**Thomas Hobart**

*WheatRford International*

**Thomas Lance**

*First Church of the Nazarene*

**Anastasia Sarbach**

*Psychotherapist - Private Practice*

**Mark Gilbertson, Vice President**

*Financial Advisor, Northwestern Mutual*

**Trevor Wilson, Past President**

*Associate Commissioner, WYSAA*

**Kendall Bryce**

*Lincoln Financial*

**Marilyn Dymond Wagner**

*Community Action Partnership*

**Jason Hart**

*General Manager, Best Buy*

**Kira Johnson**

*Rocky Mountain Wellness Center*

**Raron McCreight**

*CEO, Casper Area Convention & Visitors Bureau*

**Ronald Wales**

*JDC of Casper (Retired)*

## CAMPAIGN STAFF

**Brent Kleinjan**

*CEO, Casper Family YMCA*

**Katie Adrians**

*Development Director, Casper Family YMCA*

**BUILDING DESIGN BY:**



**GENERAL CONTRACTOR:**

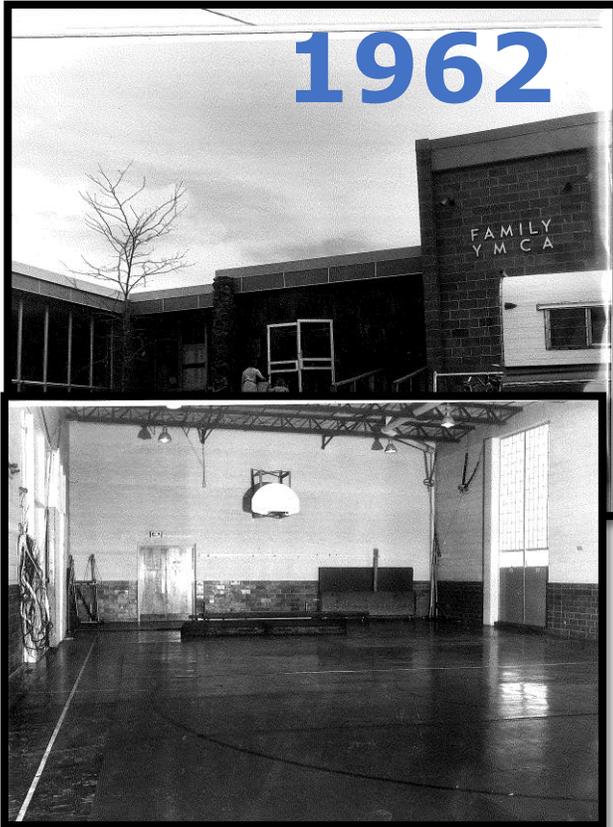


# BUILDING TOMORROW TODAY

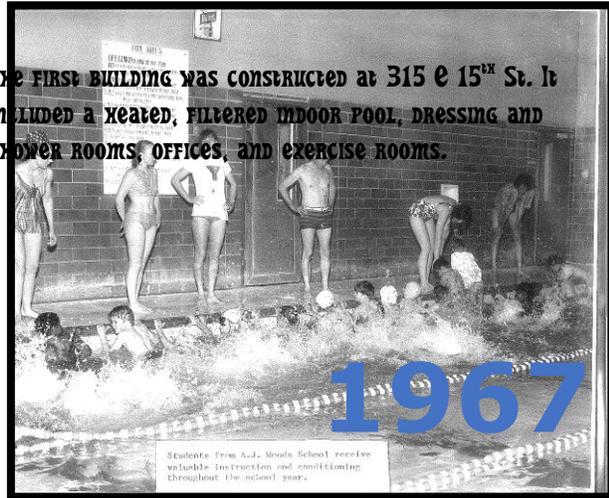


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FOR HEALTHY LIVING  
FOR SOCIAL RESPONSIBILITY

# CASPER FAMILY YMCA LOCATION



**TWO OFFICIAL, FOUR-WALL HANDBALL COURTS WERE DONATED BY THE CASPER HANDBALL ASSOCIATION.**



**THE FIRST BUILDING WAS CONSTRUCTED AT 315 E 15<sup>TH</sup> ST. IT INCLUDED A HEATED, FILTERED INDOOR POOL, DRESSING AND SHOWER ROOMS, OFFICES, AND EXERCISE ROOMS.**

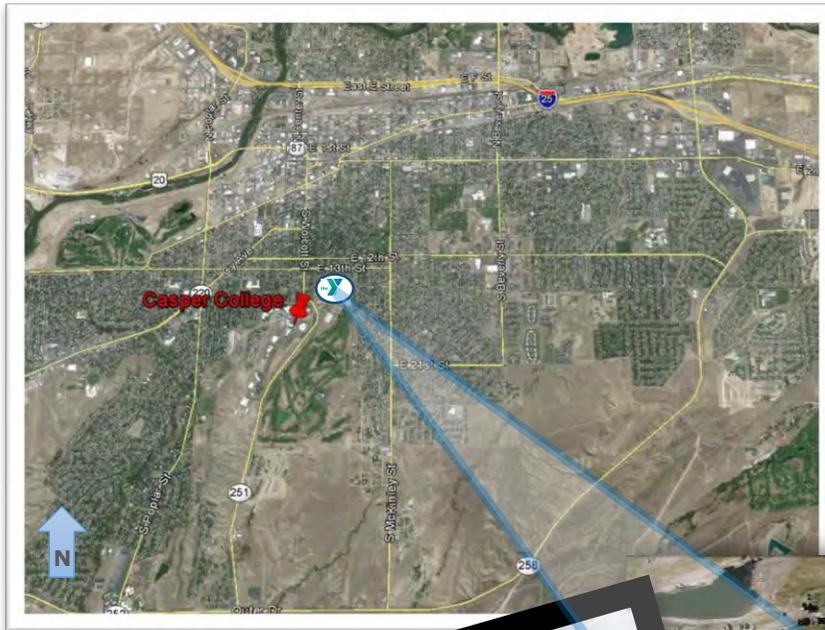
**LOCKER ROOMS AND A HEALTH CLUB WERE ADDED TO ACCOMMODATE A RAPIDLY GROWING DEMAND.**

**A 6,000 SQ. FT. REGULATION GYM, A RACQUET COURT, AND A RUNNING TRACK WERE ADDED.**

## 1972



FOR YOUTH DEVELOPMENT®  
FOR HEALTHY LIVING  
FOR SOCIAL RESPONSIBILITY



It is our challenge to improve and expand based on our growing community. In order to serve current and future generations, larger state-of-the-art facilities are needed.

In response to this need, the Casper Family YMCA has launched a new campaign, **BUILDING TOMORROW TODAY.**



South Entrance at new Casper Family YMCA



## SCHEDULE OF CAMPAIGN



MAJOR GIFTS,  
STAFF, & BOARD  
CONTRIBUTIONS

SPRING 2014



FINALIZE  
DESIGN





FOR YOUTH DEVELOPMENT®  
FOR HEALTHY LIVING  
FOR SOCIAL RESPONSIBILITY



**BUILDING TOMORROW TODAY**



FOR YOUTH DEVELOPMENT®  
FOR HEALTHY LIVING  
FOR SOCIAL RESPONSIBILITY

## NEW BUILDING OVERHEAD VIEW



MOA ARCHITECTURE

## New Facility Forecasted Operating Budget

REVENUE	2010	2013	2014 Budget	2017 new Y
Annual Support	\$ 185,165	\$ 247,712	\$ 215,924	\$ 260,097
Membership	\$ 291,046	\$ 347,117	\$ 362,388	\$ 851,968
Program Revenue	\$ 121,813	\$ 120,323	\$ 115,950	\$ 168,452
Childcare	\$ 171,918	\$ 202,690	\$ 210,840	\$ 202,690
Other Income	\$ (27,974)	\$ 23,531	\$ 26,884	\$ 24,908
Potential Partnerships	\$ -	\$ -	\$ -	\$ 120,000
Endowment Income	\$ -	\$ -	\$ -	\$ 50,000
<b>TOTAL REVENUE</b>	<b>\$ 741,968</b>	<b>\$ 941,373</b>	<b>\$ 931,986</b>	<b>\$ 1,678,115</b>
EXPENSES	2010	2013	2014 Budget	2017 new Y
Salaries and Benefits	\$ 595,295	\$ 646,485	\$ 644,224	\$ 837,491
Supplies	\$ 28,694	\$ 9,685	\$ 12,612	\$ 57,388
Utilities	\$ 80,537	\$ 61,554	\$ 60,832	\$ 121,664
Depreciation	\$ 67,318	\$ 84,455	\$ 85,926	\$ 300,000
Maintenance	\$ 142,647	\$ 118,986	\$ 97,984	\$ 122,844
<b>TOTAL EXPENSES</b>	<b>\$ 914,491</b>	<b>\$ 921,165</b>	<b>\$ 901,578</b>	<b>\$ 1,439,387</b>
<b>Projected Surplus for Operating Reserves</b>	<b>(\$172,523)</b>	<b>\$20,208</b>	<b>\$30,408</b>	<b>\$ 238,728</b>

OUR STORY



### A new me, A new Y ~ CATHERINE

I want to thank the Casper Family YMCA for helping me succeed in losing 82 pounds. Thanks to Jenniey, her fun Zumba class, and the weight room I have lost 102 inches and 6 dress sizes!



FOR YOUTH DEVELOPMENT®  
FOR HEALTHY LIVING  
FOR SOCIAL RESPONSIBILITY

## MAIN LOBBY



## MAIN ENTRANCE





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FOR HEALTHY LIVING  
FOR SOCIAL RESPONSIBILITY

## MULTI-USE FIELD HOUSE



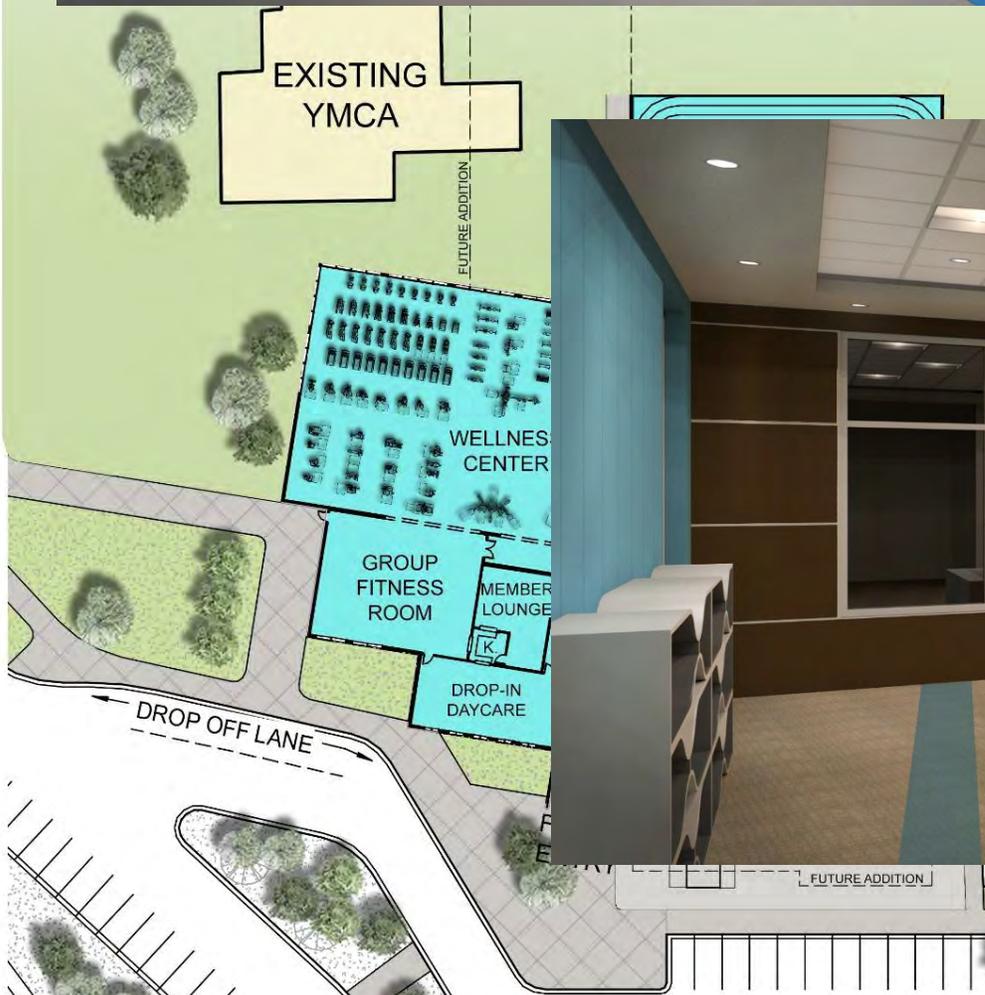
## FITNESS STUDIO





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# Wellness Center



**e** Members Lounge that includes a prep kitchen, comfortable seating, vending, and a fireplace





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FOR SOCIAL RESPONSIBILITY

## Casper Family YMCA Membership Projections Summary

Based on FourSquare Market Study

New Membership Unit & Revenue	Continuing Membership Unit & Revenue	Total Membership Unit & Revenue
-------------------------------	--------------------------------------	---------------------------------

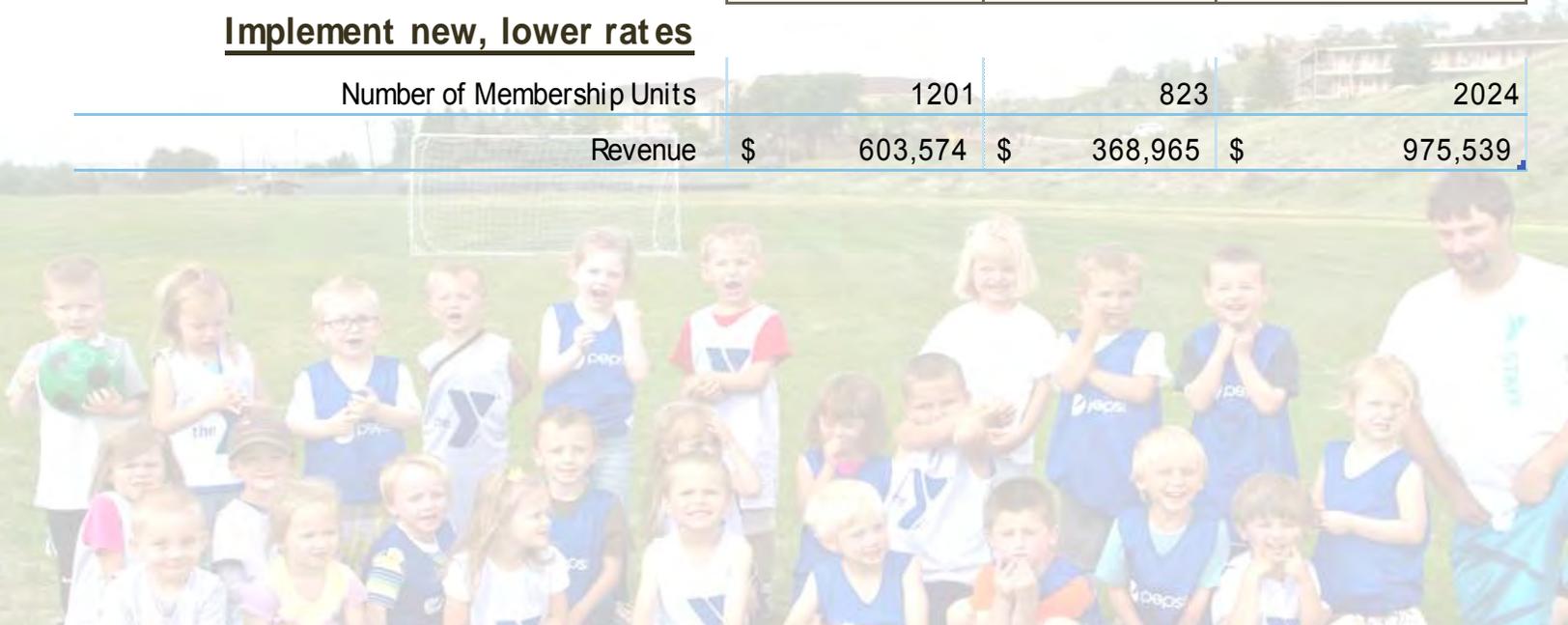
Continue with only the current rates

Number of Membership Units	422	823	1245
Revenue	\$ 265,607	\$ 462,790	\$ 728,397

Implement new, lower rates

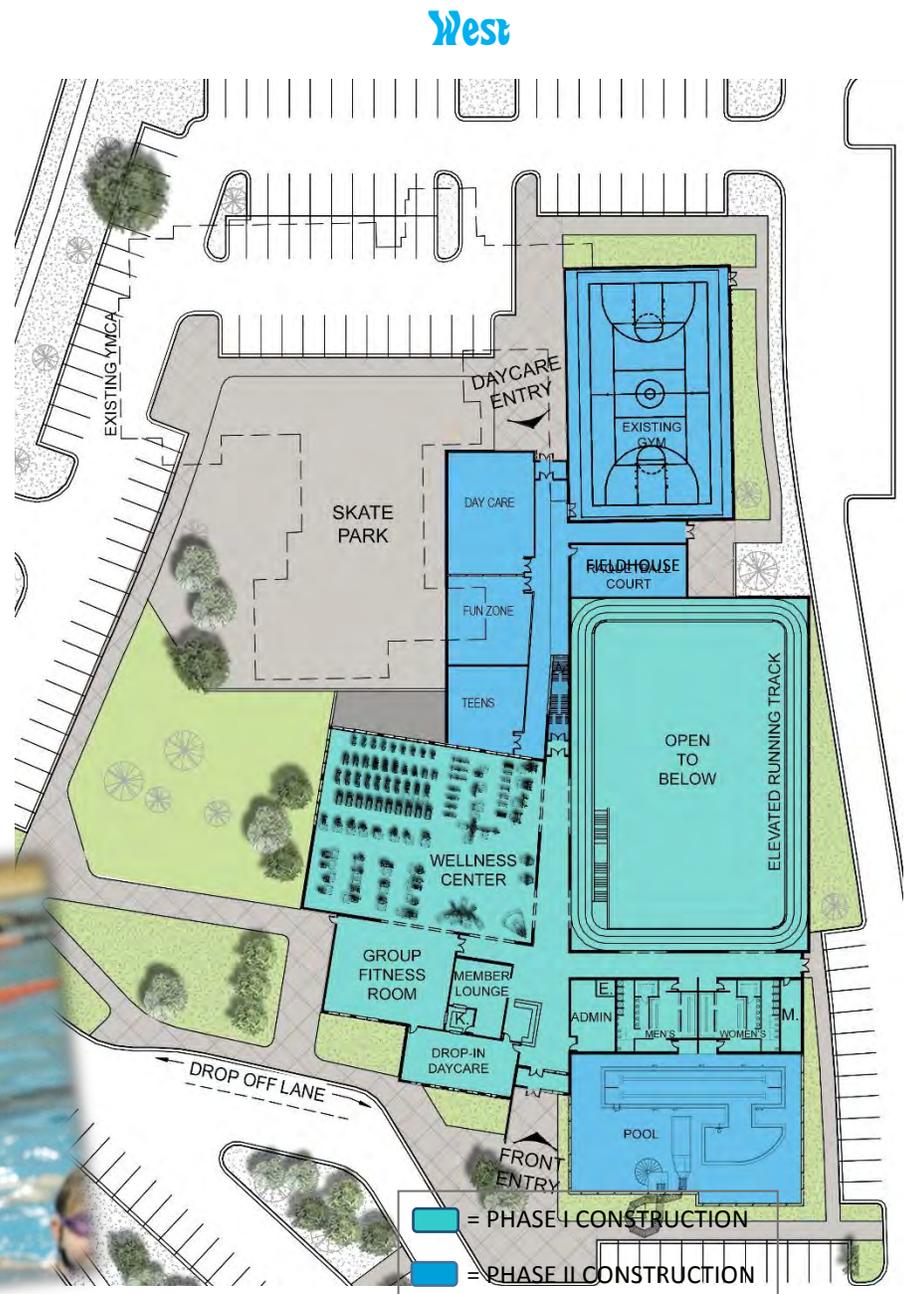
New Membership Units & Revenue	Continuing Membership Unit & Revenue	Total Membership Units & Revenue
--------------------------------	--------------------------------------	----------------------------------

Number of Membership Units	1201	823	2024
Revenue	\$ 603,574	\$ 368,965	\$ 975,539



# PHASE II

- DEMOLITION OF ORIGINAL BUILDING
- EXISTING GYM RENOVATED AND TIED TO NEW Y FACILITY
- AQUATIC CENTER
- STATE-OF-THE-ART DAYCARE CENTER
- CHILD FUN ZONE
- RACQUETBALL COURT
- NEW PLAZA STYLE SKATE PARK



PROJECTED TOTAL COST FOR PHASE II



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FOR SOCIAL RESPONSIBILITY



315 E. 15<sup>th</sup> St.  
Casper, WY 82601  
P. 307-234-9187  
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# BUILDING TOMORROW TODAY

City of Casper, Wyoming  
Summary Financial Reports



For the Quarter  
Ending

December 31, 2014

## **Compilation Report**

The accompanying financial statements of the City of Casper as of December 31, 2014 have been prepared by the Finance Division of the City of Casper.

The financial statements are produced directly from the city central financial system and are the representation of the management of the individual funds, departments or cost centers. The statements are not audited or reviewed and, accordingly, no opinion or any other form of assurance is expressed. The reports are intended to be restricted for management use only.

Please note that the reports are prepared in accordance with management's desire as to form and are intended to be for management purposes only, and the information is presented on a budget basis consistent with the City's adopted budgets. As such, the reports omit disclosures normally presented in financial reports prepared on a financial basis and fully compliant with generally accepted accounting principals (GAAP).

Recently, we have made some additions to the presentation. First, we have included statements totaling operating results, capital/non-operating results and a combined operating and capital/non-operating statement listing all City funds. Second, graphs highlighting monthly progress of revenue and expense recognition versus the planned amounts have been added throughout the presentation. The graphs are numeric and a common size based on the percentage of the budgeted revenues or expenses incurred to date.

December 31, 2014  
 Summary Financial Reports  
**Executive Summary**

\*\*\*\*\***Please Note**\*\*\*\*\*

**Data presented in a column titled “Planned Year-To-Date” for most funds’ Statement of Revenues, Expenses and Encumbrances consist of calculated amounts based on historic year-to-date (YTD) activity. Additionally, in the case of grant revenue, the planned amount is based on the expenditure activity of the grant.**

**Related to the “Planned Year-To-Date” amount, YTD variances have been calculated and are contained in the “YTD Variance” column, again, on each fund’s Statement of Revenues, Expenses and Encumbrances. This percentage is the ratio of Planned YTD amounts to Current YTD amounts.**

**To assist with the review of these reports, the YTD Variances have been color coded. The coding is:**

**Less than or equal to +/- 5% Variance**

**Between +/- 5.1% and +/- 20% Variance**

**Greater than +/- 20.1% Variance**

\*\*\*\*\*

**Overall**

General Sales Tax Revenue continued to surpass planned YTD projections. As of December 31, 2014, General Sales Tax Revenue was \$1,204,263, or 10.4% above Planned YTD and \$1,460,005, or 12.8% above the prior year to date amount.

Looking a bit beyond the period of this report, General Sales Tax Revenue remained strong in January. General Sales Tax Revenue is currently \$1,413,471, or 10.5% above Planned YTD and \$1,573,790, or 11.8% above the prior year to date amount.

The next several months will be critical in determining the impact of the declining oil prices experienced in the past couple of months, as there is a two month lag-time between the collection of sales tax and when it is paid to the cities/towns. Sales tax data for Converse County was reviewed, there does not appear to be any significant declines experienced to date. Sales tax data for Natrona and Converse counties will continue to be monitored closely.

**Sales Tax Revenue Performance**

Comparative performances of the highest eight major industry components in FY2015 (by total contribution rank of Sales Tax) reported in Natrona County are:

Category	(Contribution %)	% Change			
		Quarter 2		FY2014	FY2015
Retail Trade	34%	+	2%	+	7%
Mining	16%	-	1%	+	11%
Auto Sales	11%	-	0%	+	35%
Accommodation/Food Service	9%	+	7%	+	11%
Wholesale Trade	6%	-	21%	+	3%
Equipment Leasing/Real Estate	6%	+	21%	+	12%
Manufacturing	4%	+	1%	+	2%
Construction	3%	-	17%	+	16%

The rate of increase over the prior year to date is higher in all categories. A more detailed discussion of these categories follows.

**Retail Trade** continues to grow and is a wide-spectrum representation of local economic conditions at the consumer level. Natrona County Retail Trade sales tax receipts collected through the second quarter of the current and past two fiscal years are as follows: \$25.0 million, \$23.5 million, and \$22.8 million. Retail Trade sales tax receipts have increased an average of 6% over the past five years to date.

The **Mining** sector continued to experience a substantial increase in sales tax receipts compared to the decrease experienced during the second quarter of FY 2014.

**Auto Sales Tax** performance has experienced a substantial increase in sales tax receipts for FY 2015 YTD. It appears sales tax receipts for the last month of FY 2014 were included in the July 2014 receipts. Excluding this anomaly, tax receipts for this category are still substantially higher than the same time last fiscal year.

The **Accommodation/Food Service** category has grown steadily since the decline experienced in FY 2010. An average increase of approximately 8% has been observed over the past five fiscal years.

The **Wholesale Trade** industry consists of Wholesalers who sell merchandise to other businesses and normally operate from a warehouse or office. This category experienced an increase in receipts for the as compared to the decline in FY 2014.

The **Equipment Leasing/Real Estate** category has experienced rapid growth over the past five years. This category has experienced an increase of 12% for the FY 2015 through December. However, this increase is lower than that experienced in for the same period of the last two fiscal years.

The primary drivers of the **Manufacturing** category include agriculture, construction, mining, chemical, concrete, metal, and electronic instrument manufacturing. Sales Tax collected within this industry has increased rapidly over the past five years.

Collections through the second quarter of FY 2015 for the **Construction** industry remain significantly higher than prior year's collections at the same point in time.

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City of Casper, Wyoming  
**Statement of Revenues by Fund**  
**All Funds - Combined Operating and Capital Revenues**  
(Budget Basis Below For Management Use Only)  
For the Year Ended December 31, 2014

Funds	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
General Fund	\$ 51,528,600	\$ -	\$ 51,528,600	\$ 29,986,180	58%
Capital Projects Fund	19,501,600	-	19,501,600	8,021,065	41%
Capital Equipment Fund	1,105,000	-	1,105,000	1,109,774	100%
One Cent #13 Fund	12,500	-	12,500	11,521	92%
One Cent #14 Fund	12,632,000	-	12,632,000	10,699,793	85%
Water Fund	19,215,400	-	19,215,400	9,182,576	48%
Sewer Fund	5,312,917	-	5,312,917	2,698,356	51%
Wastewater Fund	5,480,134	-	5,480,134	2,827,059	52%
Water Treatment Plant Fund	2,703,018	-	2,703,018	1,398,502	52%
Refuse Collection Fund	6,326,424	-	6,326,424	3,168,417	50%
Balefill Fund	9,237,793	-	9,237,793	3,990,977	43%
Aquatics Fund	1,026,706	-	1,026,706	462,483	45%
Golf Course Fund	976,912	-	976,912	384,171	39%
Ice Arena Fund	533,844	-	533,844	257,900	48%
Hogadon Fund	849,308	-	849,308	408,819	48%
Casper Events Center Fund	2,918,309	-	2,918,309	959,452	33%
Casper Recreation Center Fund	1,163,407	-	1,163,407	470,076	40%
Parking Lots Fund	14,300	-	14,300	7,480	52%
Weed & Pest Control Fund	500,000	-	500,000	364,556	73%
Transit Services Fund	1,986,936	-	1,986,936	642,415	32%
CDBG Fund	284,427	-	284,427	56,143	20%
Police Grants Fund	170,429	-	170,429	35,439	21%
Fire Grants Fund	180,000	-	180,000	66,983	37%
Redevelopment Loan Fund	88,889	-	88,889	78,338	88%
Revolving Land Fund	30,820	-	30,820	17,185	56%
Metropolitan Planning Organization Fund	761,518	-	761,518	230,233	30%
Special Reserves Fund	-	-	-	234,711	NA
Debt Service Fund - Local Assessment Districts	40,150	-	40,150	35,035	87%
Central Garage Fund	2,391,392	-	2,391,392	1,230,774	51%
City Campus Fund	349,769	-	349,769	177,692	51%
Information Technology Fund	1,357,192	-	1,357,192	651,998	48%
Buildings & Structures Fund	1,096,468	-	1,096,468	548,235	50%
Property Liability Insurance Fund	2,799,989	-	2,799,989	2,081,034	74%
Perpetual Care Fund	2,724,157	-	2,724,157	1,380,815	51%
Metro Animal Services Fund	1,068,269	-	1,068,269	541,668	51%
Public Safety Communication Center Fund	2,312,705	-	2,312,705	1,078,012	47%
Health Insurance Fund	7,407,097	-	7,407,097	3,591,507	48%
<b>Total</b>	<b>\$ 166,088,379</b>	<b>\$ -</b>	<b>\$ 166,088,379</b>	<b>\$ 89,087,379</b>	<b>54%</b>

City of Casper, Wyoming  
**Statement of Expenditures by Fund**  
**All Funds - Combined Operating and Capital Expenditures**  
 (Budget Basis - For Management Use Only)  
 For the Year Ended December 31, 2014

Funds	Adopted Budget Carry-over Encumb	Changes and Amendments	Current Year Budget	Current Year To Date	Current Year % of Budget
General Fund	\$ 52,219,135	\$ -	\$ 52,219,135	\$ 27,016,498	52%
Capital Projects Fund	35,057,101	(769,673)	34,287,428	21,664,302	63%
Capital Equipment Fund	3,416,368	(136,960)	3,279,408	2,477,936	76%
One Cent #13 Fund	810,668	-	810,668	807,643	100%
One Cent #14 Fund	14,864,035	-	14,864,035	6,575,744	44%
Water Fund	23,011,221	-	23,011,221	11,266,681	49%
Sewer Fund	6,702,491	-	6,702,491	3,525,485	53%
Wastewater Fund	8,433,387	-	8,433,387	3,923,608	47%
Water Treatment Plant Fund	2,703,018	-	2,703,018	1,398,502	52%
Refuse Collection Fund	9,074,847	-	9,074,847	3,648,020	40%
Balefill Fund	12,516,144	-	12,516,144	3,739,864	30%
Aquatics Fund	1,026,706	-	1,026,706	575,471	56%
Golf Course Fund	966,589	-	966,589	537,028	56%
Ice Arena Fund	533,844	-	533,844	308,177	58%
Hogadon Fund	849,308	-	849,308	406,142	48%
Casper Events Center Fund	2,918,596	-	2,918,596	1,438,907	49%
Casper Recreation Center Fund	1,163,407	-	1,163,407	636,083	55%
Parking Lots Fund	14,300	-	14,300	9,850	69%
Weed & Pest Control Fund	507,568	-	507,568	268,849	53%
Transit Services Fund	2,092,426	-	2,092,426	841,089	40%
CDBG Fund	300,298	-	300,298	59,753	20%
Police Grants Fund	170,429	-	170,429	48,973	29%
Fire Grants Fund	180,000	-	180,000	48,426	27%
Redevelopment Loan Fund	74,500	-	74,500	55,341	74%
Revolving Land Fund	1,608,130	-	1,608,130	585	-
Metropolitan Planning Organization Fund	821,012	-	821,012	305,714	37%
Special Revenues	25,000	-	25,000	25,484	102%
Debt Service Fund - Local Assessment Districts	1,375	-	1,375	659	48%
Central Garage Fund	2,848,332	-	2,848,332	1,275,347	45%
City Campus Fund	349,769	-	349,769	147,992	42%
Information Technology Fund	1,357,192	-	1,357,192	727,840	54%
Buildings & Structures Fund	1,096,468	-	1,096,468	541,432	49%
Property Liability Insurance Fund	2,797,956	-	2,797,956	1,906,698	68%
Perpetual Care Fund	3,090,709	-	3,090,709	1,349,436	44%
Metro Animal Services Fund	1,136,369	-	1,136,369	575,026	51%
Public Safety Communication Center Fund	2,314,774	-	2,314,774	1,404,878	61%
Health Insurance Fund	7,392,413	-	7,392,413	4,488,241	61%
<b>Total</b>	<b>\$ 204,445,883</b>	<b>\$ (906,633)</b>	<b>\$ 203,539,250</b>	<b>\$ 104,027,704</b>	<b>51%</b>

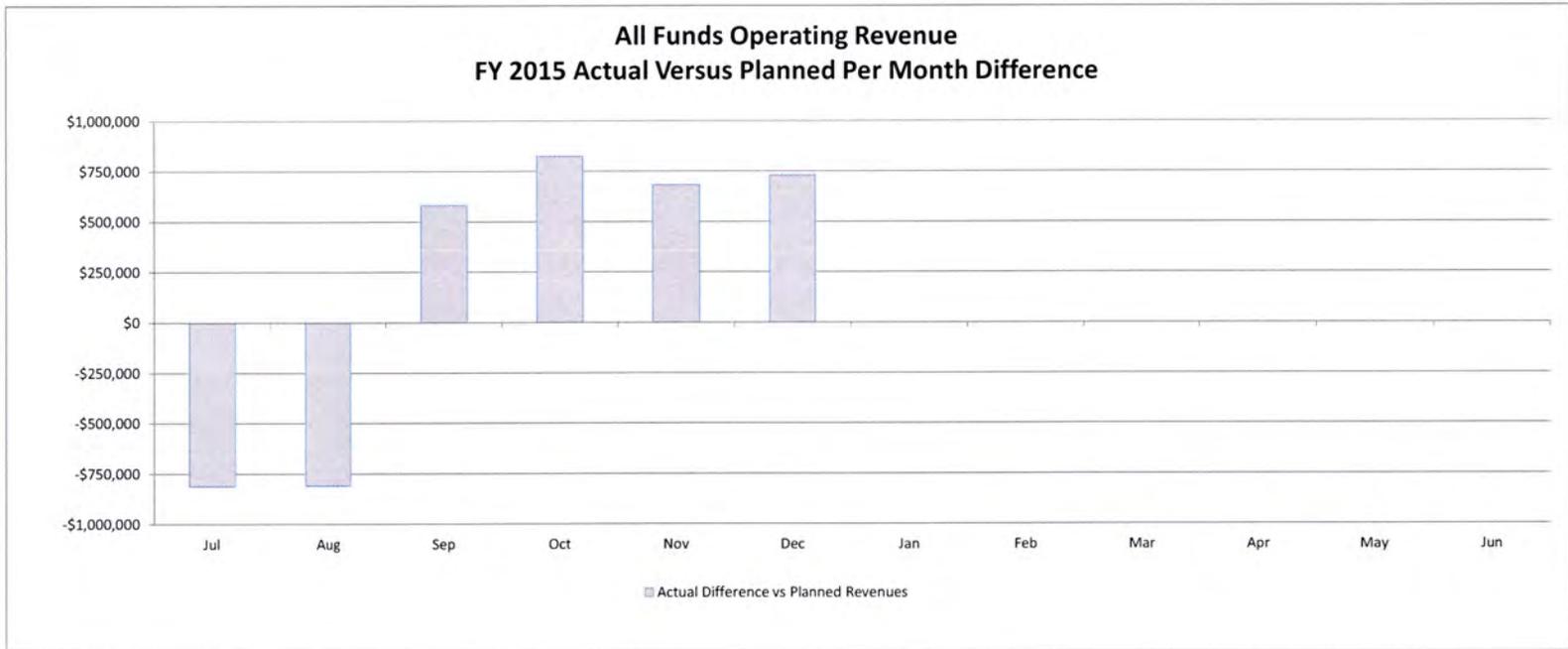
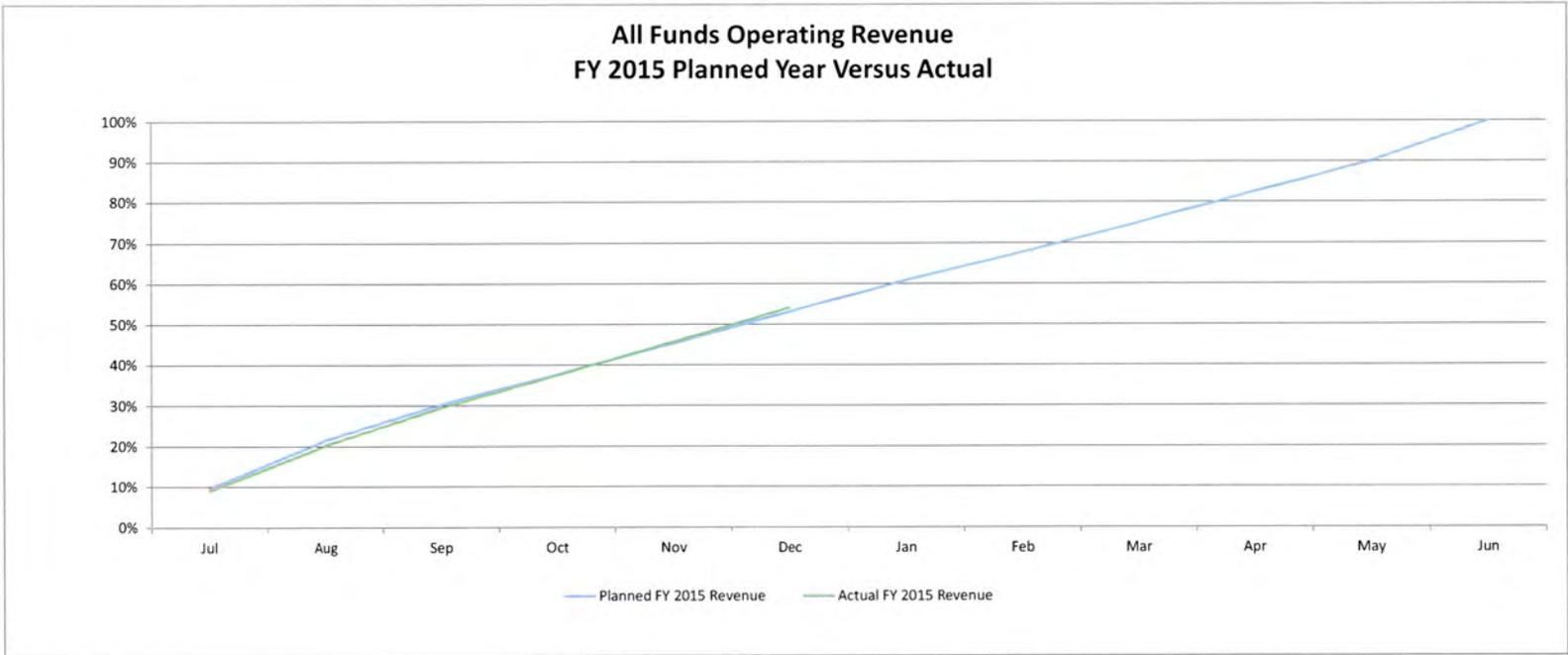
City of Casper, Wyoming  
**Statement of Revenues by Fund**  
**All Funds - Operating Revenues**  
(Budget Basis Below For Management Use Only)  
For the Year Ended December 31, 2014

Funds	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
General Fund	\$ 51,528,600	\$ -	\$ 51,528,600	\$ 29,986,180	\$ 27,786,528	7.9%	58%
Water Fund	15,050,400	-	15,050,400	8,765,796	9,279,480	-5.5%	58%
Sewer Fund	5,167,917	-	5,167,917	2,642,143	2,565,199	3.0%	51%
Wastewater Fund	4,510,134	-	4,510,134	2,091,439	2,275,048	-8.1%	46%
Water Treatment Plant Fund	2,703,018	-	2,703,018	1,398,502	1,261,689	10.8%	52%
Refuse Collection Fund	6,280,524	-	6,280,524	3,116,235	3,099,031	0.6%	50%
Balefill Fund	6,906,393	-	6,906,393	3,973,313	3,525,812	12.7%	58%
Parking Lots Fund	11,500	-	11,500	5,722	5,801	-1.4%	50%
Aquatics Fund	1,026,706	-	1,026,706	462,483	474,070	-2.4%	45%
Golf Course Fund	976,912	-	976,912	384,171	449,492	-14.5%	39%
Ice Arena Fund	533,844	-	533,844	257,900	263,863	-2.3%	48%
Hogadon Fund	849,308	-	849,308	408,819	464,350	-12.0%	48%
Casper Events Center Fund	2,764,310	-	2,764,310	882,435	1,180,653	-25.3%	32%
Casper Recreation Center Fund	1,163,407	-	1,163,407	470,076	480,025	-2.1%	40%
Weed & Pest Control Fund	500,000	-	500,000	364,556	204,508	78.3%	73%
Transit Services Fund	1,986,936	-	1,986,936	642,415	947,725	-32.2%	32%
CDBG Fund	275,577	-	275,577	28,545	141,728	-79.9%	10%
Metropolitan Planning Organization Fund	761,518	-	761,518	230,233	342,561	-32.8%	30%
Central Garage Fund	2,391,392	-	2,391,392	1,230,775	1,193,946	3.1%	51%
City Campus Fund	349,769	-	349,769	177,692	175,100	1.5%	51%
Information Technology Fund	1,357,192	-	1,357,192	651,998	678,396	-3.9%	48%
Buildings & Structures Fund	1,096,468	-	1,096,468	548,235	547,934	0.1%	50%
Property Liability Insurance Fund	2,649,989	-	2,649,989	1,964,605	1,944,947	1.0%	74%
Perpetual Care Fund	2,724,157	-	2,724,157	1,380,815	1,362,079	1.4%	51%
Metro Animal Services Fund	1,064,069	-	1,064,069	538,906	530,812	1.5%	51%
Public Safety Communication Center Fund	2,312,205	-	2,312,205	1,075,012	1,068,413	0.6%	46%
Health Insurance Fund	7,407,097	-	7,407,097	3,591,507	3,413,727	5.2%	48%
<b>Total</b>	<b>\$ 124,349,342</b>	<b>\$ -</b>	<b>\$ 124,349,342</b>	<b>\$ 67,270,508</b>	<b>\$ 65,662,917</b>	<b>2.4%</b>	<b>54%</b>

Less than or equal to +/- 5% Variance

Between +/- 5.1% and +/- 20% Variance

Greater than +/- 20.1% Variance



City of Casper, Wyoming  
**Statement of Expenditures by Fund**  
**All Funds - Operating Expenditures**  
 (Budget Basis - For Management Use Only)  
 For the Year Ended December 31, 2014

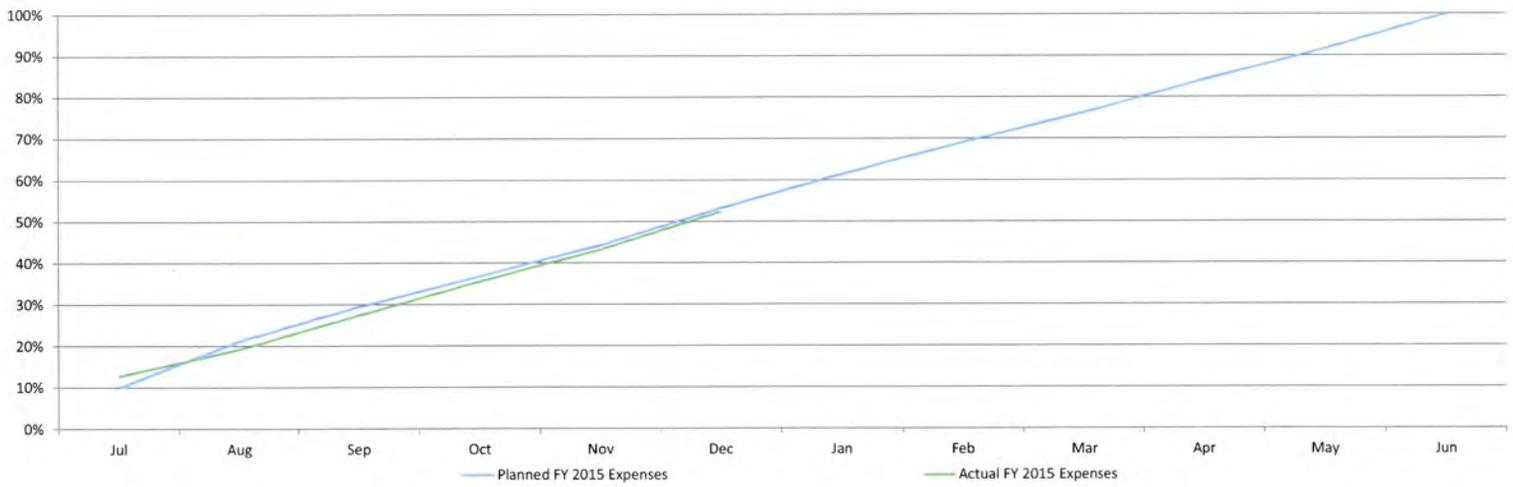
Funds	Adopted Budget Carry-over Encumb	Changes and Amendments	Current Year Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
General Fund	\$ 49,826,838	\$ -	\$ 49,826,838	\$ 25,631,388	\$ 24,722,920	-3.7%	51%
Water Fund	11,477,979	(125)	11,477,854	6,053,871	5,810,851	-4.2%	53%
Sewer Fund	4,765,241	-	4,765,241	2,319,876	2,508,438	7.5%	49%
Wastewater Fund	3,689,676	-	3,689,676	1,865,177	1,769,013	-5.4%	51%
Water Treatment Plant Fund	2,703,018	-	2,703,018	1,398,502	1,261,689	-10.8%	52%
Refuse Collection Fund	5,145,446	-	5,145,446	2,731,707	2,572,163	-6.2%	53%
Balefill Fund	4,539,146	(3,109)	4,536,037	2,413,134	2,244,495	-7.5%	53%
Parking Lots Fund	14,300	-	14,300	7,882	9,290	15.2%	55%
Aquatics Fund	1,022,306	-	1,022,306	575,471	549,207	-4.8%	56%
Golf Course Fund	965,589	-	965,589	536,060	529,008	-1.3%	56%
Ice Arena Fund	526,844	-	526,844	308,057	272,398	-13.1%	58%
Hogadon Fund	832,808	-	832,808	395,773	431,587	8.3%	48%
Casper Events Center Fund	2,894,809	-	2,894,809	1,431,888	1,487,675	3.7%	49%
Casper Recreation Center Fund	1,153,757	-	1,153,757	635,628	628,012	-1.2%	55%
Weed & Pest Control Fund	507,568	-	507,568	238,849	221,136	-8.0%	47%
Transit Services Fund	1,846,936	-	1,846,936	735,599	1,000,470	26.5%	40%
CDBG Fund	300,298	-	300,298	59,753	154,088	61.2%	20%
Metropolitan Planning Organization Fund	820,512	-	820,512	305,539	341,172	10.4%	37%
Central Garage Fund	2,365,332	-	2,365,332	1,258,577	1,181,166	-6.6%	53%
City Campus Fund	295,753	-	295,753	145,680	145,458	-0.2%	49%
Information Technology Fund	1,347,692	-	1,347,692	727,303	738,328	1.5%	54%
Buildings & Structures Fund	1,089,468	-	1,089,468	540,857	568,606	4.9%	50%
Property Liability Insurance Fund	2,511,056	-	2,511,056	1,764,639	1,794,383	1.7%	70%
Perpetual Care Fund	2,914,909	-	2,914,909	1,340,951	1,457,455	8.0%	46%
Metro Animal Services Fund	1,041,269	-	1,041,269	507,865	552,708	8.1%	49%
Public Safety Communication Center Fund	2,312,774	(4,500)	2,308,274	1,398,025	1,277,617	-9.4%	61%
Health Insurance Fund	7,388,913	-	7,388,913	4,487,030	3,573,822	-25.6%	61%
<b>Total</b>	<b>\$ 114,300,237</b>	<b>\$ (7,734)</b>	<b>\$ 114,292,503</b>	<b>\$ 59,815,081</b>	<b>\$ 57,803,156</b>	<b>-3.5%</b>	<b>52%</b>

Less than or equal to +/- 5% Variance

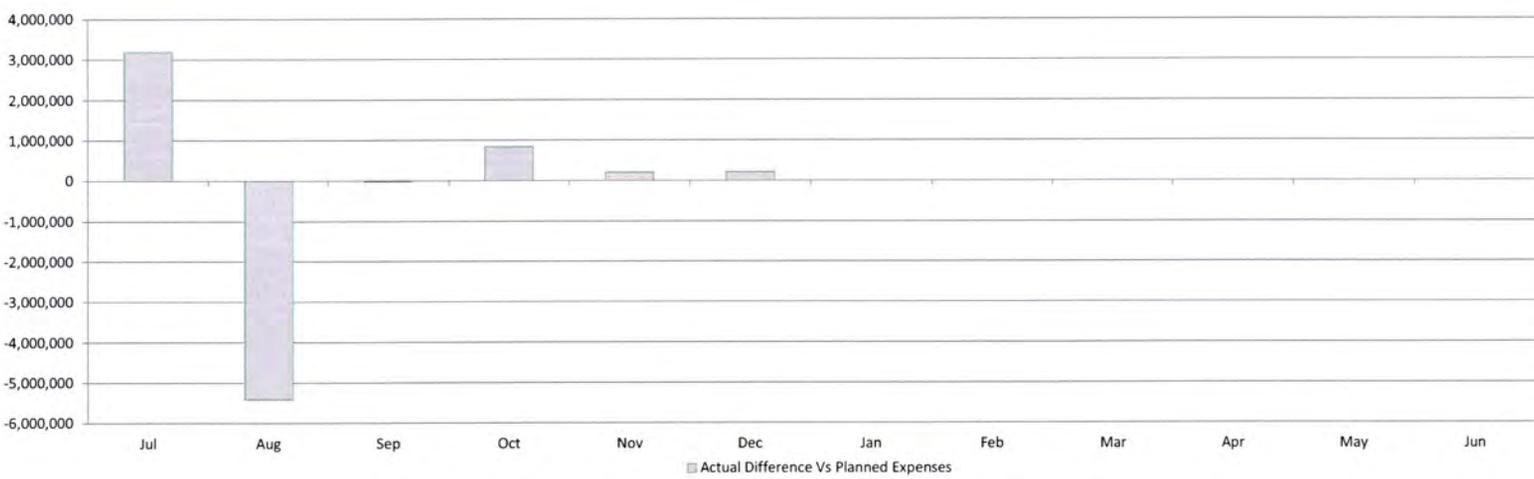
Between +/- 5.1% and +/- 20% Variance

Greater than +/- 20.1% Variance

### All Funds Operating Expenses FY 2015 Planned Year Budget Versus Actual



### All Funds Operating Expenses FY 2015 Actual Versus Planned Per Month Difference



City of Casper, Wyoming  
**Statement of Revenues by Fund**  
**All Funds - Capital & Non Operating Revenues**  
 (Budget Basis Below For Management Use Only)  
 For the Year Ended December 31, 2014

Funds	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
Capital Projects Fund	\$ 19,501,600	\$ -	\$ 19,501,600	\$ 8,021,066	41%
Capital Equipment Fund	1,105,000	-	1,105,000	1,109,775	100%
One Cent #13 Fund	12,500	-	12,500	11,521	92%
One Cent #14 Fund	12,632,000	-	12,632,000	10,699,793	85%
Water Fund	4,165,000	-	4,165,000	416,781	10%
Sewer Fund	145,000	-	145,000	56,213	39%
Wastewater Fund	970,000	-	970,000	735,619	76%
Refuse Collection Fund	45,900	-	45,900	52,183	114%
Balefill Fund	2,331,400	-	2,331,400	17,664	1%
Parking Lots Fund	2,800	-	2,800	1,758	63%
Casper Events Center Fund	153,999	-	153,999	77,017	50%
CDBG Fund	8,850	-	8,850	27,599	312%
Police Grants Fund	170,429	-	170,429	35,439	21%
Fire Grants Fund	180,000	-	180,000	66,983	37%
Redevelopment Loan Fund	88,889	-	88,889	78,339	88%
Revolving Land Fund	30,820	-	30,820	17,185	56%
Special Reserves Fund	-	-	-	234,711	NA
Debt Service Fund - Local Assessment Districts	40,150	-	40,150	35,036	87%
Property Liability Insurance Fund	150,000	-	150,000	116,429	78%
Metro Animal Services Fund	4,200	-	4,200	2,763	66%
Public Safety Communication Center Fund	500	-	500	3,000	600%
<b>Total</b>	<b>\$ 41,739,037</b>	<b>\$ -</b>	<b>\$ 41,739,037</b>	<b>\$ 21,816,872</b>	<b>52%</b>

City of Casper, Wyoming  
**Statement of Expenditures by Fund**  
**All Funds Capital & Non-Operating Expenditures**  
 (Budget Basis - For Management Use Only)  
 For the Year Ended December 31, 2014

Funds	Adopted Budget Carry-over Encumb	Changes and Amendments	Current Year Budget	Current Year To Date	Current Year % of Budget
General Fund	\$ 2,392,297	\$ -	\$ 2,392,297	\$ 1,385,110	58%
Capital Projects Fund	35,057,101	(769,673)	34,287,428	21,664,302	63%
Capital Equipment Fund	3,416,368	(136,960)	3,279,408	2,477,936	76%
One Cent #13 Fund	810,668	-	810,668	807,643	100%
One Cent #14 Fund	14,864,035	-	14,864,035	6,575,744	44%
Water Fund	11,533,242	125	11,533,367	5,212,810	45%
Sewer Fund	1,937,250	-	1,937,250	1,205,609	62%
Wastewater Fund	4,743,710	-	4,743,710	2,058,432	43%
Refuse Collection Fund	3,929,401	-	3,929,401	916,313	23%
Balefill Fund	7,976,998	3,109	7,980,107	1,326,729	17%
Parking Lots Fund	-	-	-	1,968	NA
Aquatics Fund	4,400	-	4,400	-	-
Golf Course Fund	1,000	-	1,000	968	97%
Ice Arena Fund	7,000	-	7,000	120	2%
Hogadon Fund	16,500	-	16,500	10,368	63%
Casper Events Center Fund	23,787	-	23,787	7,019	30%
Casper Recreation Center Fund	9,650	-	9,650	455	5%
Weed & Pest Control Fund	-	-	-	30,000	NA
Transit Services Fund	245,490	-	245,490	105,490	43%
Police Grants Fund	170,429	-	170,429	48,973	29%
Fire Grants Fund	180,000	-	180,000	48,426	27%
Redevelopment Loan Fund	74,500	-	74,500	55,340	74%
Revolving Land Fund	1,608,130	-	1,608,130	585	-
Metropolitan Planning Organization Fund	500	-	500	175	35%
Special Revenues	25,000	-	25,000	25,484	102%
Debt Service Fund - Local Assessment Districts	1,375	-	1,375	659	48%
Central Garage Fund	483,000	-	483,000	16,771	3%
City Campus Fund	54,016	-	54,016	2,311	4%
Information Technology Fund	9,500	-	9,500	537	6%
Buildings & Structures Fund	7,000	-	7,000	575	8%
Property Liability Insurance Fund	286,900	-	286,900	142,059	50%
Perpetual Care Fund	175,800	-	175,800	8,485	5%
Metro Animal Services Fund	95,100	-	95,100	67,161	71%
Public Safety Communication Center Fund	2,000	4,500	6,500	6,853	105%
Health Insurance Fund	3,500	-	3,500	1,211	35%
<b>Total</b>	<b>\$ 90,145,646</b>	<b>\$ (898,899)</b>	<b>\$ 89,246,747</b>	<b>\$ 44,212,622</b>	<b>50%</b>

City of Casper, Wyoming  
Summary of Cash, Investments, Other Monetary Assets and Working Capital  
As of December 31, 2014

Funds	Cash and Investments			Working Capital					
	Cash	Investments	Market Adjustments	Total	Current Assets	Current Liabilities	Total	Other Assets	Total
<b>General Fund</b>	\$ 338,897	\$ 19,444,260	\$ 50,781	\$ 19,833,938	\$ 4,149,645	\$ 1,457,459	\$ 22,526,125	\$ 6,046,832	\$ 28,572,957
<b>Capital Projects Funds</b>									
Capital Projects Fund	191,383	3,571,308	1,862	3,764,553	947,750	684,244	4,028,060	221,955	4,250,015
Capital Equipment Fund	800,492	2,836,110	1,479	3,638,081	6,782	24,679	3,620,184	-	3,620,184
One Cent #13 Fund	1,476,990	2,081,479	1,085	3,559,554	3,492	-	3,563,046	-	3,563,046
One Cent #14 Fund	1,298,272	35,681,009	14,431	36,993,711	1,503,408	-	38,497,119	-	38,497,119
<b>Utility Enterprise Funds</b>									
Water Fund	638,405	13,827,721	11,359	14,477,485	1,906,917	824,963	15,559,439	-	15,559,439
Sewer Fund	168,290	4,783,544	3,886	4,955,720	393,898	326,302	5,023,316	-	5,023,316
Wastewater Fund	300,581	3,995,286	2,332	4,298,199	943,461	349,228	4,892,431	-	4,892,431
Water Treatment Plant Fund	(133,098)	-	-	(133,098)	236,391	177,475	(74,181)	-	(74,181)
Refuse Collection Fund	249,242	5,107,797	3,063	5,360,102	418,509	742,064	5,036,548	-	5,036,548
Balefill Fund	516,434	8,111,818	3,366	8,631,618	258,552	280,055	8,610,115	-	8,610,115
<b>Leisure Services Enterprise Funds</b>									
Aquatics Fund	(66,428)	-	-	(66,428)	576	60,155	(126,007)	-	(126,007)
Golf Course Fund	(171,172)	-	-	(171,172)	-	57,985	(229,157)	-	(229,157)
Ice Arena Fund	(31,966)	-	-	(31,966)	23,714	25,694	(33,946)	-	(33,946)
Hogadon Fund	(6,933)	-	-	(6,933)	-	49,077	(56,010)	-	(56,010)
Casper Events Center Fund	(375,907)	-	-	(375,907)	19,327	355,932	(712,513)	-	(712,513)
Casper Recreation Center Fund	10,257	-	-	10,257	1,724	115,191	(103,211)	-	(103,211)
<b>Other Enterprise Funds</b>									
Parking Lots Fund	50,386	474,407	377	525,170	294	2,011	523,454	-	523,454
<b>Special Revenue Funds</b>									
Weed & Pest Control Fund	370,599	-	-	370,599	-	6,083	364,516	-	364,516
Transit Services Fund	6,410	-	-	6,410	-	144,701	(138,291)	-	(138,291)
CDBG Fund	52,908	-	-	52,908	35,305	2,193	86,020	16,956	102,976
Police Grants Fund	85,698	-	-	85,698	-	220	85,478	-	85,478
Fire Grants Fund	7,912	-	-	7,912	60,874	6,950	61,837	-	61,837
Redevelopment Loan Fund	43,272	152,031	(113)	195,190	791	546,575	(350,594)	596,794	246,200
Revolving Land Fund	95,168	1,798,727	938	1,894,833	7,206	-	1,902,039	-	1,902,039
Metropolitan Planning Organization Fund	18,484	-	-	18,484	-	21,803	(3,319)	-	(3,319)
Special Reserves Fund	69,305	593,953	(442)	662,816	13,269	12,373	663,711	-	663,711
<b>Debt Service Fund - Local Assessment Districts</b>	253,026	1,801,645	939	2,055,610	4,267	-	2,059,878	-	2,059,878
<b>Internal Service Funds</b>									
Central Garage Fund	220,349	829,093	(132)	1,049,309	26,243	190,414	885,138	-	885,138
City Campus Fund	53,475	9,208	(7)	62,676	48	4,366	58,358	-	58,358
Information Technology Fund	23,255	-	-	23,255	-	116,479	(93,225)	-	(93,225)
Buildings & Structures Fund	47,992	59,933	(45)	107,880	312	91,096	17,095	-	17,095
Property Liability Insurance Fund	449,552	250,012	(186)	699,378	15,198	127,899	586,676	-	586,676
<b>Trust &amp; Agency Funds</b>									
Perpetual Care Fund	812,437	26,466,397	368,876	27,647,710	306,780	2,421	27,952,069	6,046,832	33,998,901
Metro Animal Services Fund	108,742	172,750	61	281,553	24,742	71,820	234,475	-	234,475
Public Safety Communication Center Fund	(340,755)	-	-	(340,755)	35,644	68,506	(373,616)	-	(373,616)
Health Insurance Fund	40,379	5,262,652	3,218	5,306,249	46,940	1,329,864	4,023,324	-	4,023,324
Amoco Reuse Joint Power Board Agency Fund	-	10,067,353	-	10,067,353	-	-	10,067,353	-	10,067,353
<b>Total</b>	<b>\$ 7,672,331</b>	<b>\$ 147,378,491</b>	<b>\$ 467,130</b>	<b>\$ 155,517,953</b>	<b>\$ 11,392,058</b>	<b>\$ 8,276,278</b>	<b>\$ 158,633,734</b>	<b>\$ 12,929,370</b>	<b>\$ 171,563,104</b>

City of Casper, Wyoming  
**Summary of Cash and Investments Distribution**  
As of December 31, 2014

**Bank Accounts**

Concentration Account	\$ 9,016,192
Payroll Checking	(23,205) *
Vendor Checking	(1,589,521) *
Customer Refund Checking	2,044
Wire Transfer	(8,576) *
Outgoing EFT	56,163
Municipal Court Trust	28,807
Employee Benefit Plan Checking	(25,674) *
CEC Show Account Checking	111,729
Police Evidence Trust	66,328
Petty Cash on Hand	\$ 38,044
<b>Total Cash</b>	<b><u>\$ 7,672,331</u></b>

**Investments**

First Interstate Wealth Management	
Long Term Investments	21,648,286
Mid Term Investments	33,825,447
Short Term Investments	79,828,055
Wyoming Governmental Investment Fund	2,009,350
Amoco Reuse Investments	10,067,353
<b>Total Investments</b>	<b><u>\$ 147,378,491</u></b>

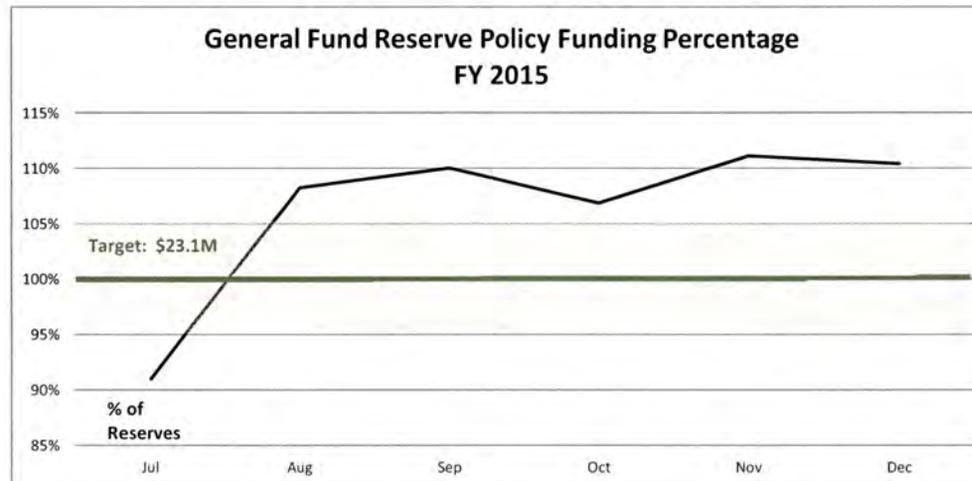
**Other Assets**

General Fund	
Regional Water System-Note Rec	6,046,832
Capital Projects Fund	
Wyoming National Bank	163,258
21st Street Recapture	58,697
CDBG Fund	
Citizen Rehab Loans	16,956
Redevelopment Loan Fund	
Firehouse-HUD	534,000
Montessori	43,272
Dsasumo/Asian Fusion	19,522
Perpetual Care Fund	
Regional Water System-Note Rec	6,046,832
<b>Total Other Assets</b>	<b><u>12,929,369</u></b>

\* Negative balances do exist in City checking accounts but are managed via a sweep arrangement to avoid problems such as additional fees or unpaid vendors.

City of Casper, Wyoming  
**Statement of Assets, Liabilities and Fund Equity**  
**General Fund**  
**(Budget Basis - For Management Use Only)**  
December 31, 2014

	<b>General Fund</b>
<b>Assets</b>	
Cash	\$ 338,897
Investments	19,444,260
Market Adjustment on Investments	50,781
Interest Receivable	37,188
Accounts Receivable - Net	4,112,457
Loans Receivable - Net	6,046,832
Inventories - Net	150,467
Total Assets	30,180,882
<b>Total Assets</b>	<b>\$ 30,180,882</b>
<b>Liabilities and Fund Equity</b>	
Accounts Payable	\$ 306,955
Accrued Wages and Benefits Payable	1,005,898
Other	144,605
Total Liabilities	1,457,459
<b>Fund Equity</b>	
Net Assets	28,723,423
Encumbrances	591,453
Reserve for Encumbrances	(591,453)
Total Fund Equity	28,723,423
<b>Total Liabilities and Fund Equity</b>	<b>\$ 30,180,882</b>



**Note: Any General Fund Reserves above the Policy requirement that is available for spending is determined at year end (June 30).**

City of Casper, Wyoming  
**Statement of Expenditures by Cost Center**  
**General Fund**  
(Budget Basis - For Management Use Only)  
For the Year Ended December 31, 2014

Department	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
Council	\$ 601,262	\$ -	\$ 601,262	\$ 174,108	\$ 286,441	39.2%	29%
Council Goals	414,000	-	414,000	360,767	-	Not Planned	87%
City Manager	899,735	-	899,735	483,490	473,593	-2.1%	54%
Attorney	865,989	-	865,989	453,269	428,553	-5.8%	52%
Municipal Court	855,359	-	855,359	445,104	408,984	-8.8%	52%
Finance	2,859,076	-	2,859,076	1,516,881	1,445,096	-5.0%	53%
Human Resources	516,172	-	516,172	260,407	266,613	2.3%	50%
Planning	630,099	-	630,099	311,235	276,956	-12.4%	49%
Police	12,488,580	-	12,488,580	6,186,047	6,059,422	-2.1%	50%
Fire	8,864,918	-	8,864,918	4,632,462	4,509,667	-2.7%	52%
Code Enforcement	1,260,043	-	1,260,043	649,381	655,761	1.0%	52%
Engineering	1,231,435	-	1,231,435	564,600	631,173	10.5%	46%
Streets	4,189,989	-	4,189,989	2,040,190	1,959,944	-4.1%	49%
Traffic	1,322,478	-	1,322,478	598,472	639,030	6.3%	45%
Health/Social Community Service	1,339,603	-	1,339,603	905,883	1,071,682	15.5%	68%
Cemetery	431,940	-	431,940	254,724	252,504	-0.9%	59%
Parks	2,790,689	-	2,790,689	1,778,983	1,640,807	-8.4%	64%
Fort Caspar	473,052	-	473,052	253,549	248,892	-1.9%	54%
Transfers Out	10,184,716	-	10,184,716	5,146,946	5,092,358	-1.1%	51%
<b>Grand Total</b>	<b>\$ 52,219,135</b>	<b>\$ -</b>	<b>\$ 52,219,135</b>	<b>\$ 27,016,498</b>	<b>\$ 26,347,474</b>	<b>-2.5%</b>	<b>52%</b>

Less than or equal to +/- 5% Variance

Between +/- 5.1% and +/- 20% Variance

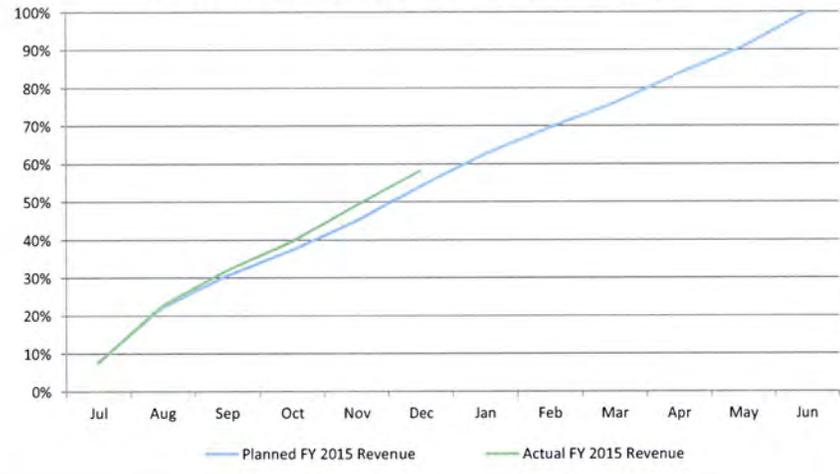
Greater than +/- 20.1% Variance

City of Casper, Wyoming  
**Operating Statement**  
**General Fund**  
 (Budget Basis - For Management Use Only)  
 For the Year Ended December 31, 2014

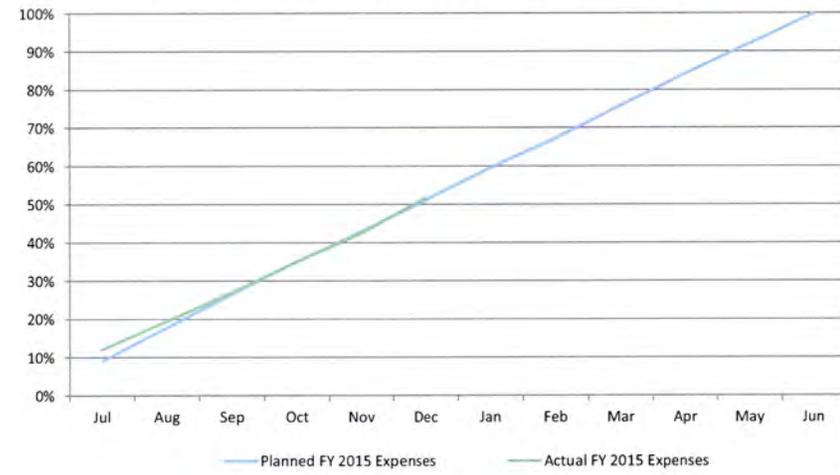
	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Revenues:</b>							
Sales Tax	\$ 23,250,000	\$ -	\$ 23,250,000	\$ 12,829,805	\$ 11,625,543	10.4%	55%
Mineral Taxes	7,988,539	-	7,988,539	5,963,155	5,815,801	2.5%	75%
Auto Taxes	1,450,000	-	1,450,000	1,307,097	1,337,360	-2.3%	90%
City Gasoline Tax	956,609	-	956,609	673,499	511,705	31.6%	70%
Special Fuels Tax	557,693	-	557,693	313,496	303,810	3.2%	56%
Cigarette Tax	370,000	-	370,000	176,499	196,755	-10.3%	48%
Franchise Taxes	5,223,277	-	5,223,277	2,435,778	2,273,577	7.1%	47%
Property Tax - General & Municipal Band	3,550,000	-	3,550,000	2,066,874	1,870,135	10.5%	58%
Licenses	286,000	-	286,000	198,914	197,297	0.8%	70%
Building & Other Permits	1,258,000	-	1,258,000	705,214	667,028	5.7%	56%
Charges for Services	3,617,310	-	3,617,310	1,886,066	1,719,751	9.7%	52%
Fines and Forfeits	2,306,649	-	2,306,649	1,024,446	1,060,775	-3.4%	44%
Miscellaneous Revenues	228,508	-	228,508	151,646	99,192	52.9%	66%
Interest Income	235,415	-	235,415	164,578	117,708	0.0%	70%
Gain(Loss) on Sale of Investments	-	-	-	(1,387)	-	Not Planned	NA
Intergovernmental Revenues	35,000	-	35,000	3,000	8,993	-66.6%	9%
Transfers In	215,600	-	215,600	87,500	107,800	-18.8%	41%
<b>Total</b>	<b>51,528,600</b>	<b>-</b>	<b>51,528,600</b>	<b>29,986,180</b>	<b>27,913,228</b>	<b>7.4%</b>	<b>58%</b>
<b>Expenditures:</b>							
Personnel Services	30,008,420	-	30,008,420	15,525,343	14,586,440	-6.4%	52%
Contractual Services	7,237,431	9,890	7,247,321	3,757,238	3,916,391	4.1%	52%
Material and Supplies	2,396,271	(9,890)	2,386,381	1,201,861	1,127,731	-6.6%	50%
Programs & Projects	805,419	-	805,419	406,621	419,930	3.2%	50%
Capital	247,275	-	247,275	72,607	132,941	45.4%	29%
Health/Social/Community Service	1,339,603	-	1,339,603	905,883	1,071,682	15.5%	68%
Transfers Out	10,184,716	-	10,184,716	5,146,946	5,092,358	-1.1%	51%
<b>Total</b>	<b>52,219,135</b>	<b>-</b>	<b>52,219,135</b>	<b>27,016,498</b>	<b>26,347,474</b>	<b>-2.5%</b>	<b>52%</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ (690,535)</b>	<b>\$ -</b>	<b>\$ (690,535)</b>	<b>\$ 2,969,682</b>	<b>\$ 1,565,754</b>	<b>89.7%</b>	<b>530%</b>

Less than or equal to +/- 5% Variance  
 Between +/- 5.1% and +/- 20% Variance  
 Greater than +/- 20.1% Variance

**General Fund Operating Revenue  
FY 2015 Planned Year Budget Versus Actual**



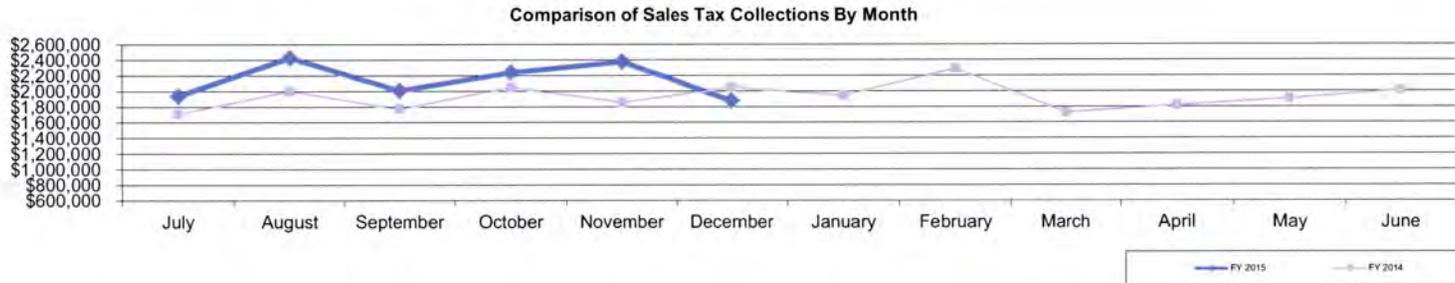
**General Fund Operating Expenses  
FY 2015 Planned Year Budget Versus Actual**



City of Casper  
**Sales Tax Comparison**  
 (Budget Basis - For Management Use Only)  
 December 31, 2014 - FY 2015  
 With Comparative Amounts for FY 2014

Month	FY 2015			FY 2014		FY 2015 Current Month % Increase Over 2014	FY 2015 To Date % Increase Over 2014
	By Month		Actual Year To Date	Actual By Month	Actual Year To Date		
	Budget	Actual					
July	\$ 1,894,036	\$ 1,931,772	\$ 1,931,772	\$ 1,697,801	\$ 1,697,801	13.8%	13.8%
August	2,021,091	2,421,643	4,353,415	1,986,104	3,683,905	21.9%	18.2%
September	1,858,488	2,001,197	6,354,611	1,761,112	5,445,017	13.6%	16.7%
October	1,848,530	2,232,004	8,586,615	2,038,322	7,483,339	9.5%	14.7%
November	1,942,110	2,370,316	10,956,931	1,846,894	9,330,233	28.3%	17.4%
December	2,061,288	1,872,875	12,829,806	2,039,568	11,369,801	-8.2%	12.8%
January	1,840,214		12,829,806	1,935,636	13,305,437		-3.6%
February	2,151,015		12,829,806	2,281,263	15,586,700		-17.7%
March	1,926,649		12,829,806	1,721,199	17,307,898		-25.9%
April	1,832,762		12,829,806	1,813,075	19,120,973		-32.9%
May	1,794,500		12,829,806	1,900,160	21,021,134		-39.0%
June	2,079,318		12,829,806	2,006,083	23,027,216		-44.3%
<b>Total</b>	<b>\$ 23,250,000</b>	<b>\$ 12,829,806</b>		<b>\$ 23,027,216</b>			

\$ 1,204,263 or 10.4% Above YTD projections for FY 2015



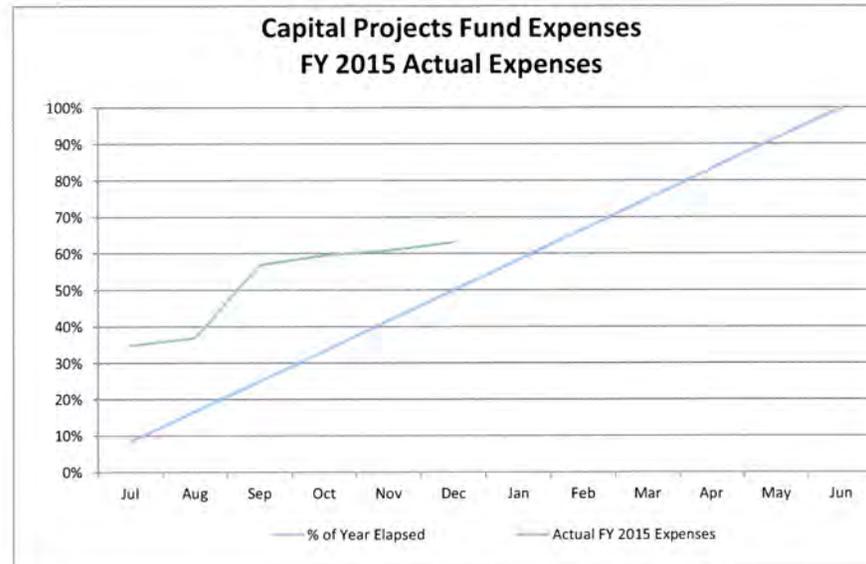


City of Casper, Wyoming  
**Statement of Assets, Liabilities and Fund Equity**  
**Capital Projects Funds**  
**(Budget Basis - For Management Use Only)**  
December 31, 2014

	<b>Capital Projects Fund</b>	<b>Capital Equipment Fund</b>	<b>One Cent #13 Fund</b>	<b>One Cent #14 Fund</b>
<b>Assets</b>				
Cash	\$ 191,383	\$ 800,492	\$ 1,476,990	\$ 1,298,272
Investments	3,571,308	2,836,110	2,081,479	35,681,009
Market Adjustment on Investments	1,862	1,479	1,085	14,431
Interest Receivable	8,163	6,782	3,492	97,260
Grants Receivable	319,693	-	-	-
Accounts Receivable - Net	619,894	-	-	1,406,148
Long-Term Receivable	221,955	-	-	-
Total Assets	<u>4,934,259</u>	<u>3,644,863</u>	<u>3,563,046</u>	<u>38,497,119</u>
<b>Total Assets</b>	<b>\$ 4,934,259</b>	<b>\$ 3,644,863</b>	<b>\$ 3,563,046</b>	<b>\$ 38,497,119</b>
<b>Liabilities and Fund Equity</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 684,244	\$ 24,679	\$ -	\$ -
Total Liabilities	<u>684,244</u>	<u>24,679</u>	<u>-</u>	<u>-</u>
<b>Fund Equity</b>				
Net Assets	4,250,015	3,620,184	3,563,046	38,497,119
Encumbrances	6,487,641	612,326	274,800	-
Reserve for Encumbrances	<u>(6,487,641)</u>	<u>(612,326)</u>	<u>(274,800)</u>	<u>-</u>
Total Fund Equity	<u>4,250,015</u>	<u>3,620,184</u>	<u>3,563,046</u>	<u>38,497,119</u>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 4,934,259</b>	<b>\$ 3,644,863</b>	<b>\$ 3,563,046</b>	<b>\$ 38,497,119</b>

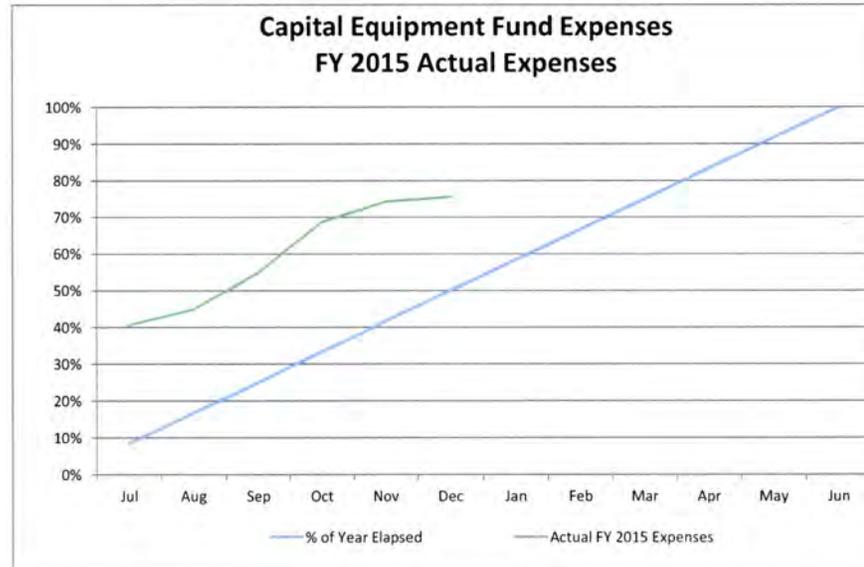
City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Capital Projects Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
<b>Operating Revenues</b>					
Operating Revenues	\$ 5,037,922	\$ -	\$ 5,037,922	\$ 2,124,442	42%
Transfers In	14,442,678	-	14,442,678	5,886,162	41%
<b>Total Operating Revenues</b>	<b>19,480,600</b>	<b>-</b>	<b>19,480,600</b>	<b>8,010,604</b>	<b>41%</b>
<b>Operating Expenses</b>					
Operating Expenses	35,057,101	(769,673)	34,287,428	21,664,302	63%
<b>Total Operating Expenses</b>	<b>35,057,101</b>	<b>(769,673)</b>	<b>34,287,428</b>	<b>21,664,302</b>	<b>63%</b>
<b>Operating Income (Loss)</b>	<b>(15,576,501)</b>	<b>769,673</b>	<b>(14,806,828)</b>	<b>(13,653,698)</b>	<b>92%</b>
<b>Non-Operating</b>					
Non-Operating Revenues	21,000	-	21,000	10,462	50%
<b>Total Non-Operating Income (Loss)</b>	<b>21,000</b>	<b>-</b>	<b>21,000</b>	<b>10,462</b>	<b>50%</b>
<b>Net Income (Loss)</b>	<b>\$ (15,555,501)</b>	<b>\$ 769,673</b>	<b>\$ (14,785,828)</b>	<b>\$ (13,643,236)</b>	<b>92%</b>



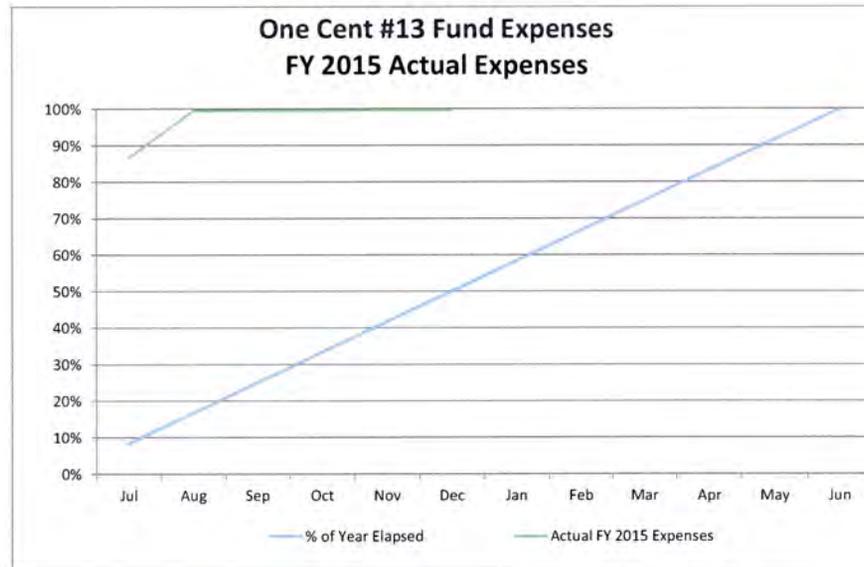
City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Capital Equipment Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
<b>Operating Revenues</b>					
Operating Revenues	\$ -	-	\$ -	\$ 3,202	NA
Transfers In	1,100,000	-	1,100,000	1,100,000	100%
<b>Total Operating Revenues</b>	<b>1,100,000</b>	<b>-</b>	<b>1,100,000</b>	<b>1,103,202</b>	<b>100%</b>
<b>Operating Expenses</b>					
Operating Expenses	3,416,368	(136,960)	3,279,408	2,477,936	76%
<b>Total Operating Expenses</b>	<b>3,416,368</b>	<b>(136,960)</b>	<b>3,279,408</b>	<b>2,477,936</b>	<b>76%</b>
<b>Operating Income (Loss)</b>	<b>(2,316,368)</b>	<b>136,960</b>	<b>(2,179,408)</b>	<b>(1,374,734)</b>	<b>63%</b>
<b>Non-Operating</b>					
Non-Operating Revenues	5,000	-	5,000	6,573	131%
<b>Total Non-Operating Income (Loss)</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>6,573</b>	<b>131%</b>
<b>Net Income (Loss)</b>	<b>\$ (2,311,368)</b>	<b>\$ 136,960</b>	<b>\$ (2,174,408)</b>	<b>\$ (1,368,161)</b>	<b>63%</b>



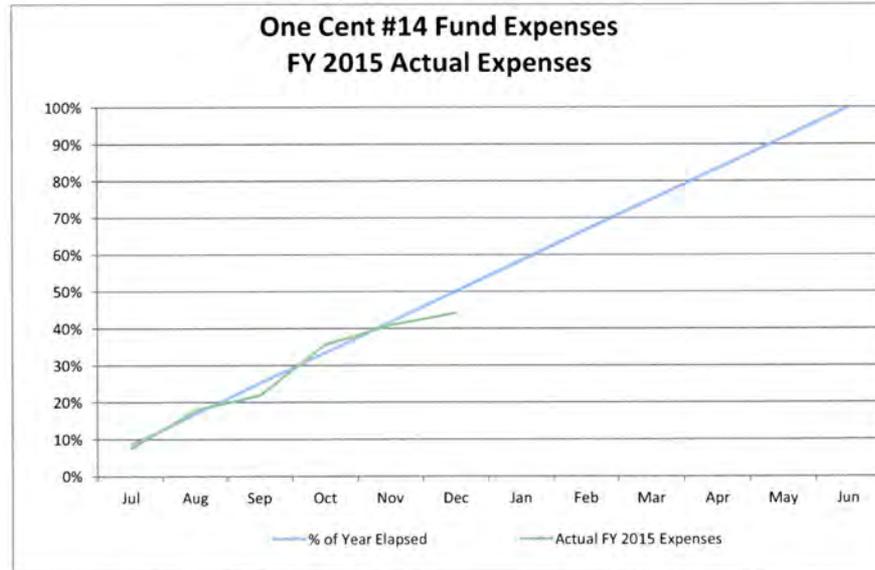
City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**One Cent #13 Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
<b>Operating Expenses</b>					
Operating Expenses	\$ 279,800	\$ -	\$ 279,800	\$ 276,774	99%
Transfers Out	530,868	-	530,868	530,868	100%
<b>Total Operating Expenses</b>	<b>810,668</b>	<b>-</b>	<b>810,668</b>	<b>807,643</b>	<b>100%</b>
<b>Non-Operating</b>					
Non-Operating Revenues	12,500	-	12,500	11,521	92%
<b>Total Non-Operating Income (Loss)</b>	<b>12,500</b>	<b>-</b>	<b>12,500</b>	<b>11,521</b>	<b>92%</b>
<b>Net Income (Loss)</b>	<b>\$ (798,168)</b>	<b>\$ -</b>	<b>\$ (798,168)</b>	<b>\$ (796,122)</b>	<b>100%</b>



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**One Cent #14 Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
<b>Operating Revenues</b>					
Operating Revenues	\$ 12,600,000	\$ -	\$ 12,600,000	\$ 10,662,254	85%
<b>Total Operating Revenues</b>	<b>12,600,000</b>	<b>-</b>	<b>12,600,000</b>	<b>10,662,254</b>	<b>85%</b>
<b>Operating Expenses</b>					
Contractual Services	730,000	-	730,000	585,409	80%
Transfers Out	14,134,035	-	14,134,035	5,990,335	44%
<b>Total Operating Expenses</b>	<b>14,864,035</b>	<b>-</b>	<b>14,864,035</b>	<b>6,575,744</b>	<b>44%</b>
<b>Operating Income (Loss)</b>	<b>(2,264,035)</b>	<b>-</b>	<b>(2,264,035)</b>	<b>4,086,510</b>	<b>280%</b>
<b>Non-Operating</b>					
Non-Operating Revenues	32,000	-	32,000	37,539	117%
<b>Total Non-Operating Income (Loss)</b>	<b>32,000</b>	<b>-</b>	<b>32,000</b>	<b>37,539</b>	<b>117%</b>
<b>Net Income (Loss)</b>	<b>\$ (2,232,035)</b>	<b>\$ -</b>	<b>\$ (2,232,035)</b>	<b>\$ 4,124,049</b>	<b>285%</b>





City of Casper, Wyoming  
**Statement of Assets, Liabilities and Fund Equity**  
**Utility Enterprise Funds**  
**(Budget Basis - For Management Use Only)**  
December 31, 2014

	Water Fund	Sewer Fund	Wastewater Fund	Refuse Collection Fund	Balefill Fund	Water Treatment Plant Fund
<b>Assets</b>						
<b>Current Assets</b>						
Cash	\$ 638,405	\$ 168,290	\$ 300,581	\$ 249,242	\$ 516,434	\$ (133,098)
Investments	13,827,721	4,783,544	3,995,286	5,107,797	8,111,818	-
Market Adjustment on Investments	11,359	3,886	2,332	3,063	3,366	-
Inventories - Net	552,069	-	87,274	-	-	-
Interest Receivable	9,461	2,525	4,037	7,034	16,086	-
Grant Receivable	128,456	-	617,269	-	-	-
Accounts Receivable - Net	1,769,000	391,373	322,155	411,475	242,466	236,391
<b>Total Current Assets</b>	<b>16,936,471</b>	<b>5,349,618</b>	<b>5,328,933</b>	<b>5,778,611</b>	<b>8,890,170</b>	<b>103,293</b>
<b>Fixed Assets</b>						
Land, Buildings, & Improvements	71,579,750	27,934,609	64,216,271	201,291	25,896,343	-
Equipment	5,898,907	936,437	8,630,402	3,867,991	940,020	-
Less Accumulated Depreciation	(25,402,274)	(16,452,539)	(36,506,566)	(353,275)	(6,682,686)	-
<b>Net Fixed Assets</b>	<b>52,076,383</b>	<b>12,418,507</b>	<b>36,340,107</b>	<b>3,716,007</b>	<b>20,153,677</b>	<b>-</b>
<b>Total Assets</b>	<b>\$ 69,012,854</b>	<b>\$ 17,768,125</b>	<b>\$ 41,669,040</b>	<b>\$ 9,494,618</b>	<b>\$ 29,043,847</b>	<b>\$ 103,294</b>
<b>Liabilities and Fund Equity</b>						
<b>Current Liabilities</b>						
Accounts Payable	\$ 344,697	\$ 292,161	\$ 124,526	\$ 637,435	\$ 135,573	\$ 103,293
Accrued Wages and Benefits Payable	189,198	34,141	111,132	104,628	134,386	74,181
Interest Payable	159,073	-	113,569	-	10,096	-
Customer Deposits	131,995	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>824,963</b>	<b>326,302</b>	<b>349,228</b>	<b>742,064</b>	<b>280,055</b>	<b>177,475</b>
<b>Long-term Liabilities</b>						
Notes Payable	8,296,341	-	8,649,991	-	1,637,824	-
Closure & Post Closure Costs	-	-	-	-	4,653,020	-
<b>Total Long-term Liabilities</b>	<b>8,296,341</b>	<b>-</b>	<b>8,649,991</b>	<b>-</b>	<b>6,290,844</b>	<b>-</b>
<b>Fund Equity</b>						
Net Assets	59,891,550	17,441,823	32,669,821	8,752,555	22,472,948	(74,181)
Encumbrances	1,983,751	242,473	1,207,329	228,493	442,455	-
Reserve for Encumbrances	(1,983,751)	(242,473)	(1,207,329)	(228,493)	(442,455)	-
<b>Total Fund Equity</b>	<b>59,891,550</b>	<b>17,441,823</b>	<b>32,669,821</b>	<b>8,752,555</b>	<b>22,472,948</b>	<b>(74,181)</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 69,012,854</b>	<b>\$ 17,768,125</b>	<b>\$ 41,669,040</b>	<b>\$ 9,494,618</b>	<b>\$ 29,043,847</b>	<b>\$ 103,294</b>

City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Water Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

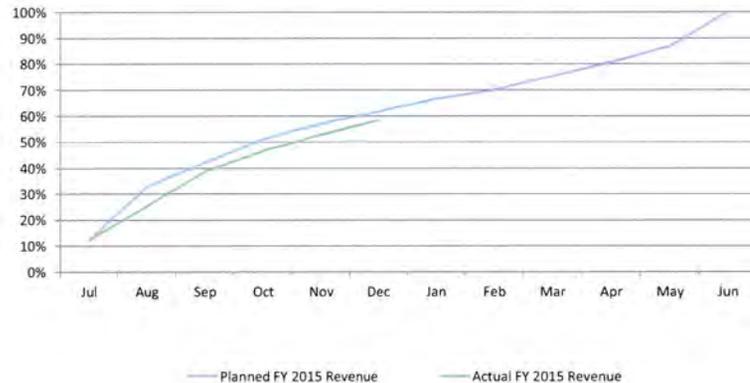
	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 12,959,903	\$ -	\$ 12,959,903	\$ 7,720,547	\$ 8,234,231	-6.2%	60%
Transfers In	2,090,497	-	2,090,497	1,045,248	1,045,249	0.0%	50%
<b>Total Operating Revenues</b>	<b>15,050,400</b>	<b>-</b>	<b>15,050,400</b>	<b>8,765,796</b>	<b>9,279,480</b>	<b>-5.5%</b>	<b>58%</b>
<b>Operating Expenses</b>							
Personnel Services	2,147,361	-	2,147,361	1,023,828	1,156,271	11.5%	48%
Other Operating Expenses	9,330,618	(125)	9,330,493	5,030,043	4,654,580	-8.1%	54%
<b>Total Operating Expenses</b>	<b>11,477,979</b>	<b>(125)</b>	<b>11,477,854</b>	<b>6,053,871</b>	<b>5,810,851</b>	<b>-4.2%</b>	<b>53%</b>
<b>Operating Income (Loss)</b>	<b>3,572,421</b>	<b>125</b>	<b>3,572,546</b>	<b>2,711,925</b>	<b>3,468,629</b>	<b>-21.8%</b>	<b>76%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	4,165,000	-	4,165,000	416,781	-	Not Planned	10%
Capital & Non-Operating Expenses	(11,533,242)	(125)	(11,533,367)	(5,212,810)	-	Not Planned	45%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(7,368,242)</b>	<b>(125)</b>	<b>(7,368,367)</b>	<b>(4,796,029)</b>	<b>-</b>	<b>Not Planned</b>	<b>65%</b>
<b>Net Income (Loss)</b>	<b>\$ (3,795,821)</b>	<b>\$ -</b>	<b>\$ (3,795,821)</b>	<b>\$ (2,084,104)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>55%</b>

Less than or equal to +/- 5% Variance

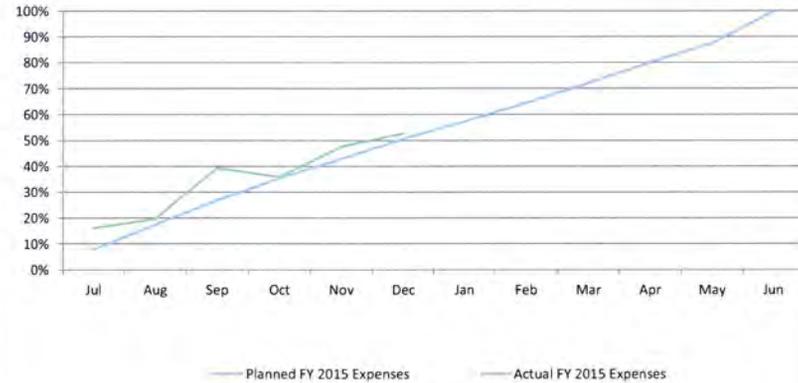
Between +/- 5.1% and +/- 20% Variance

Greater than +/- 20.1% Variance

**Water Fund Operating Revenue**  
**FY 2015 Planned Year Budget Versus Actual**



**Water Fund Operating Expenses**  
**FY 2015 Planned Year Budget Versus Actual**



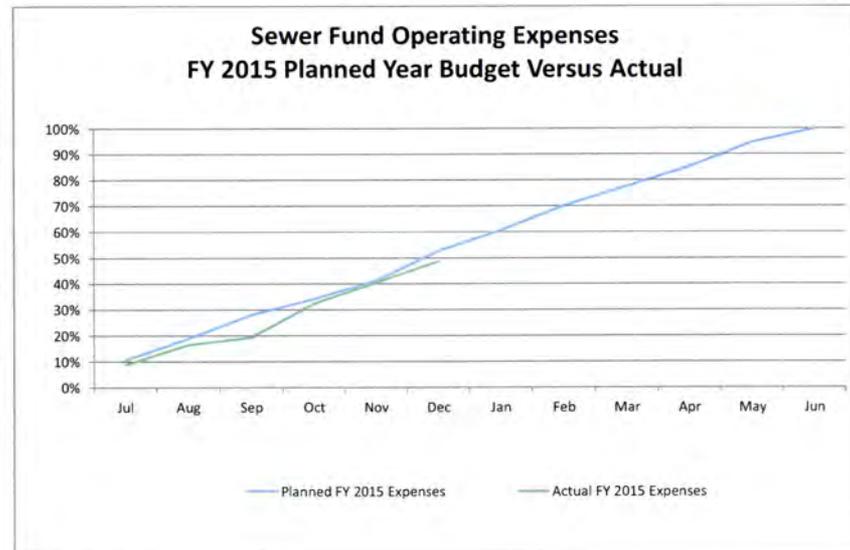
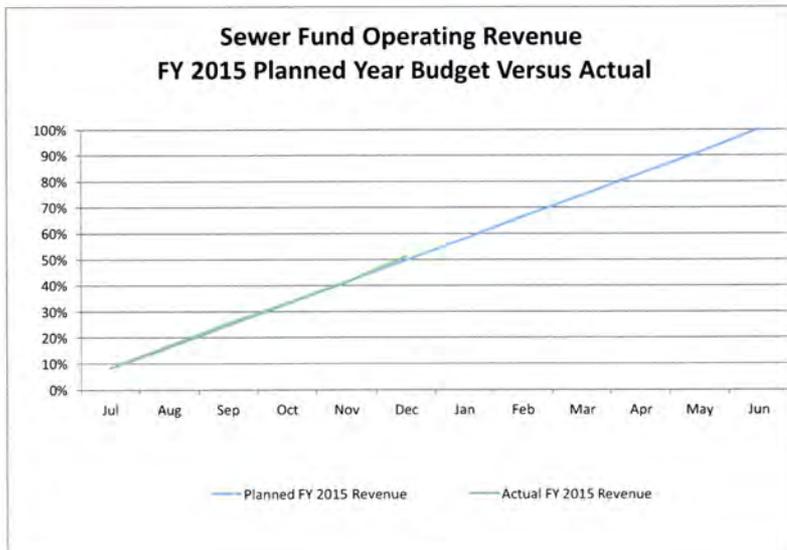
City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Sewer Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 4,962,017	\$ -	\$ 4,962,017	\$ 2,539,193	\$ 2,462,249	3.1%	51%
Transfers In	205,900	-	205,900	102,950	102,950	0.0%	50%
<b>Total Operating Revenues</b>	<b>5,167,917</b>	<b>-</b>	<b>5,167,917</b>	<b>2,642,143</b>	<b>2,565,199</b>	<b>3.0%</b>	<b>51%</b>
<b>Operating Expenses</b>							
Personnel Services	580,941	-	580,941	276,709	312,814	11.5%	48%
Other Operating Expenses	4,184,300	-	4,184,300	2,043,167	2,195,624	6.9%	49%
<b>Total Operating Expenses</b>	<b>4,765,241</b>	<b>-</b>	<b>4,765,241</b>	<b>2,319,876</b>	<b>2,508,438</b>	<b>7.5%</b>	<b>49%</b>
<b>Operating Income (Loss)</b>	<b>402,676</b>	<b>-</b>	<b>402,676</b>	<b>322,267</b>	<b>56,761</b>	<b>467.8%</b>	<b>80%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	145,000	-	145,000	56,213	-	Not Planned	39%
Capital & Non-Operating Expenses	(1,937,250)	-	(1,937,250)	(1,205,609)	-	Not Planned	62%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(1,792,250)</b>	<b>-</b>	<b>(1,792,250)</b>	<b>(1,149,396)</b>	<b>-</b>	<b>Not Planned</b>	<b>64%</b>
<b>Net Income (Loss)</b>	<b>\$ (1,389,574)</b>	<b>\$ -</b>	<b>\$ (1,389,574)</b>	<b>\$ (827,129)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>60%</b>

Less than or equal to +/- 5% Variance

Between +/- 5.1% and +/- 20% Variance

Greater than +/- 20.1% Variance

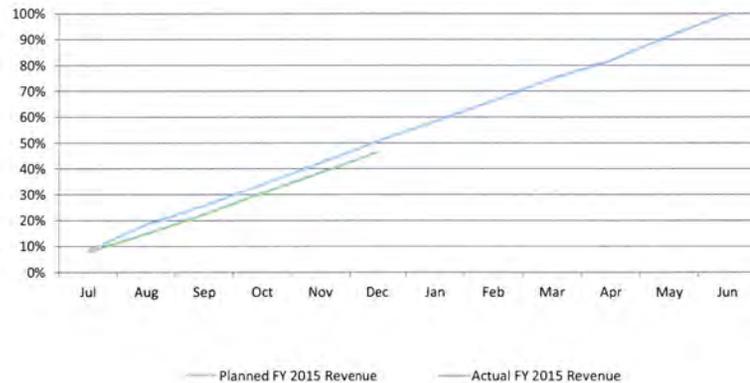


City of Casper, Wyoming  
Statement of Revenues and Expenditures  
**Wastewater Treatment Plant Fund**  
(Budget Basis - For Management Use Only)  
As of December 31, 2014

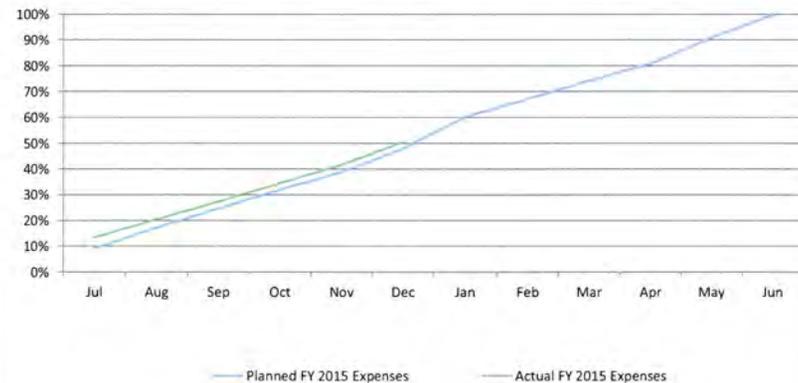
	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 4,307,116	\$ -	\$ 4,307,116	\$ 1,989,930	\$ 2,173,539	-8.4%	46%
Transfers In	203,018	-	203,018	101,509	101,509	0.0%	50%
<b>Total Operating Revenues</b>	<b>4,510,134</b>	<b>-</b>	<b>4,510,134</b>	<b>2,091,439</b>	<b>2,275,048</b>	<b>-8.1%</b>	<b>46%</b>
<b>Operating Expenses</b>							
Personnel Services	1,329,071	10,000	1,339,071	660,441	721,038	8.4%	49%
Other Operating Expenses	2,360,605	(10,000)	2,350,605	1,204,736	1,047,974	-15.0%	51%
<b>Total Operating Expenses</b>	<b>3,689,676</b>	<b>-</b>	<b>3,689,676</b>	<b>1,865,177</b>	<b>1,769,013</b>	<b>-5.4%</b>	<b>51%</b>
<b>Operating Income (Loss)</b>	<b>820,458</b>	<b>-</b>	<b>820,458</b>	<b>226,262</b>	<b>506,035</b>	<b>-55.3%</b>	<b>28%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	970,000	-	970,000	735,619	-	Not Planned	76%
Capital & Non-Operating Expenses	(4,743,710)	-	(4,743,710)	(2,058,432)	-	Not Planned	43%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(3,773,710)</b>	<b>-</b>	<b>(3,773,710)</b>	<b>(1,322,812)</b>	<b>-</b>	<b>Not Planned</b>	<b>35%</b>
<b>Net Income (Loss)</b>	<b>\$ (2,953,252)</b>	<b>\$ -</b>	<b>\$ (2,953,252)</b>	<b>\$ (1,096,550)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>37%</b>

Less than or equal to +/- 5% Variance  
Between +/- 5.1% and +/- 20% Variance  
Greater than +/- 20.1% Variance

**Wastewater Fund Operating Revenue  
FY 2015 Planned Year Budget Versus Actual**



**Wastewater Fund Operating Expenses  
FY 2015 Planned Year Budget Versus Actual**



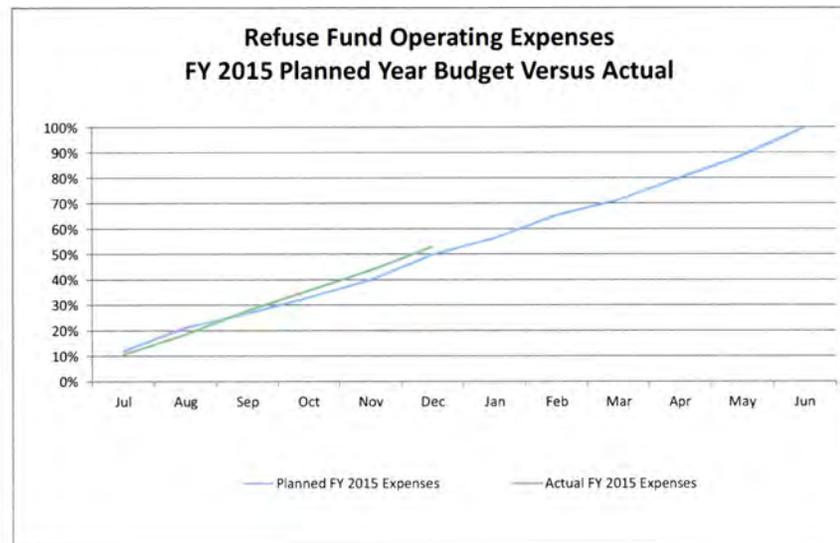
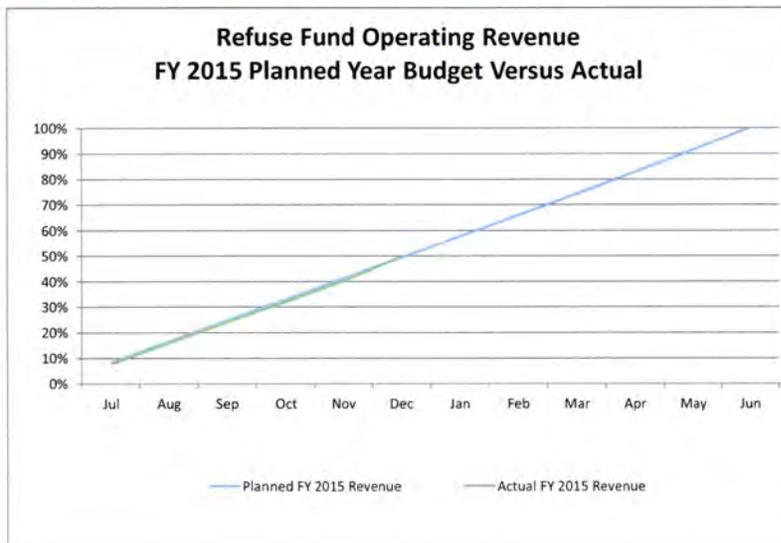
City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Refuse Collection Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 6,050,152	\$ -	\$ 6,050,152	\$ 3,001,049	\$ 2,983,845	0.6%	50%
Transfers In	230,372	-	230,372	115,186	115,186	0.0%	50%
<b>Total Operating Revenues</b>	<b>6,280,524</b>	<b>-</b>	<b>6,280,524</b>	<b>3,116,235</b>	<b>3,099,031</b>	<b>0.6%</b>	<b>50%</b>
<b>Operating Expenses</b>							
Personnel Services	1,520,523	-	1,520,523	788,105	818,743	3.7%	52%
Other Operating Expenses	3,624,923	-	3,624,923	1,943,602	1,753,419	-10.8%	54%
<b>Total Operating Expenses</b>	<b>5,145,446</b>	<b>-</b>	<b>5,145,446</b>	<b>2,731,707</b>	<b>2,572,163</b>	<b>-6.2%</b>	<b>53%</b>
<b>Operating Income (Loss)</b>	<b>1,135,078</b>	<b>-</b>	<b>1,135,078</b>	<b>384,528</b>	<b>526,868</b>	<b>-27.0%</b>	<b>34%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	45,900	-	45,900	52,183	-	Not Planned	114%
Capital & Non-Operating Expenses	(3,929,401)	-	(3,929,401)	(916,313)	-	Not Planned	23%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(3,883,501)</b>	<b>-</b>	<b>(3,883,501)</b>	<b>(864,130)</b>	<b>-</b>	<b>Not Planned</b>	<b>22%</b>
<b>Net Income (Loss)</b>	<b>\$ (2,748,423)</b>	<b>\$ -</b>	<b>\$ (2,748,423)</b>	<b>\$ (479,602)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>17%</b>

Less than or equal to +/- 5% Variance

Between +/- 5.1% and +/- 20% Variance

Greater than +/- 20.1% Variance



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Balefill Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

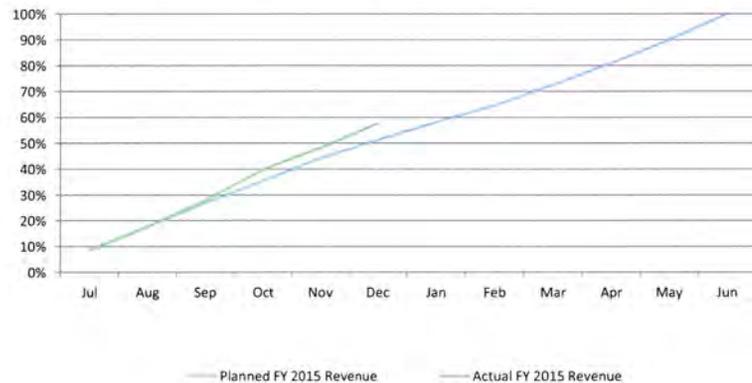
	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 6,634,903	\$ -	\$ 6,634,903	\$ 3,837,568	\$ 3,390,067	13.2%	58%
Transfers In	271,490	-	271,490	135,745	135,745	0.0%	50%
<b>Total Operating Revenues</b>	<b>6,906,393</b>	<b>-</b>	<b>6,906,393</b>	<b>3,973,313</b>	<b>3,525,812</b>	<b>12.7%</b>	<b>58%</b>
<b>Operating Expenses</b>							
Personnel Services	1,535,270	-	1,535,270	862,587	826,684	-4.3%	56%
Other Operating Expenses	3,003,876	(3,109)	3,000,767	1,550,547	1,417,811	-9.4%	52%
<b>Total Operating Expenses</b>	<b>4,539,146</b>	<b>(3,109)</b>	<b>4,536,037</b>	<b>2,413,134</b>	<b>2,244,495</b>	<b>-7.5%</b>	<b>53%</b>
<b>Operating Income (Loss)</b>	<b>2,367,247</b>	<b>3,109</b>	<b>2,370,356</b>	<b>1,560,179</b>	<b>1,281,317</b>	<b>21.8%</b>	<b>66%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	2,331,400	-	2,331,400	17,664	-	Not Planned	1%
Capital & Non-Operating Expenses	(7,976,998)	(3,109)	(7,980,107)	(1,326,729)	-	Not Planned	17%
<b>Total Non-operating Revenues (Expenses)</b>	<b>(5,645,598)</b>	<b>(3,109)</b>	<b>(5,648,707)</b>	<b>(1,309,065)</b>	<b>-</b>	<b>Not Planned</b>	<b>23%</b>
<b>Net Income (Loss)</b>	<b>\$ (3,278,351)</b>	<b>\$ -</b>	<b>\$ (3,278,351)</b>	<b>\$ 251,114</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>108%</b>

Less than or equal to +/- 5% Variance

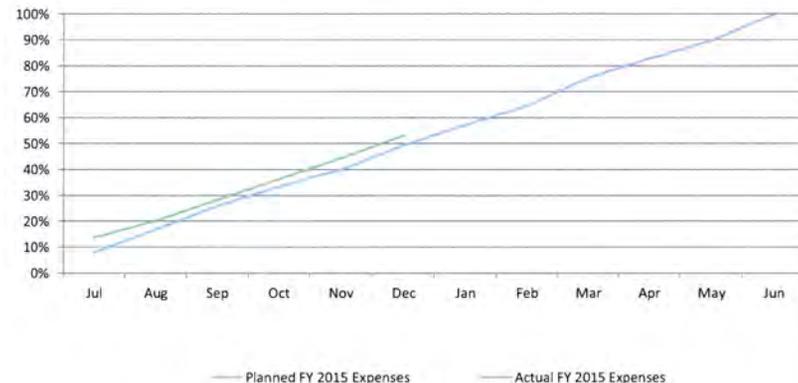
Between +/- 5.1% and +/- 20% Variance

Greater than +/- 20.1% Variance

**Balefill Fund Operating Revenue  
FY 2015 Planned Year Budget Versus Actual**



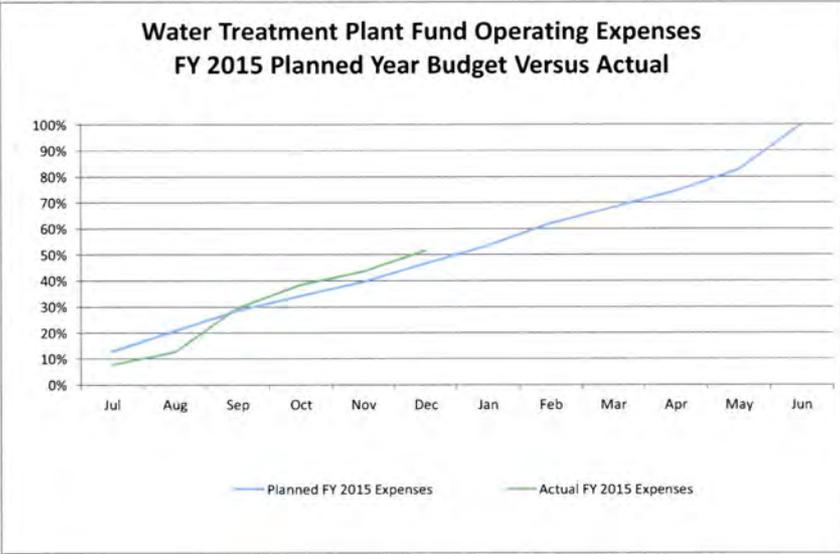
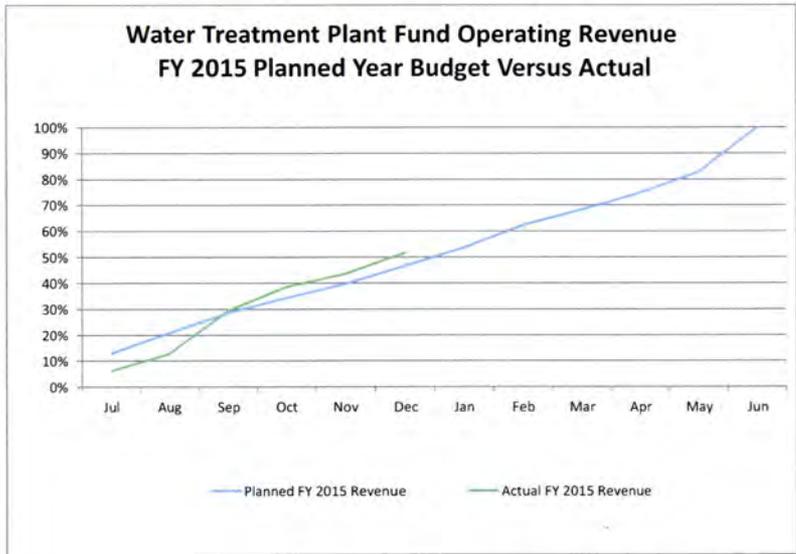
**Balefill Fund Operating Expenses  
FY 2015 Planned Year Budget Versus Actual**



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Water Treatment Plant Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 2,703,018	\$ -	\$ 2,703,018	\$ 1,398,502	1,261,689	10.8%	52%
<b>Total Operating Revenues</b>	<b>2,703,018</b>	<b>-</b>	<b>2,703,018</b>	<b>1,398,502</b>	<b>1,261,689</b>	<b>10.8%</b>	<b>52%</b>
<b>Operating Expenses</b>							
Personnel Services	926,947	-	926,947	467,125	499,125	6.4%	50%
Other Operating Expenses	1,776,071	-	1,776,071	931,378	762,563	-22.1%	52%
<b>Total Operating Expenses</b>	<b>2,703,018</b>	<b>-</b>	<b>2,703,018</b>	<b>1,398,502</b>	<b>1,261,689</b>	<b>-10.8%</b>	<b>52%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>NA</b>

Less than or equal to +/- 5% Variance  
Between +/- 5.1% and +/- 20% Variance  
Greater than +/- 20.1% Variance





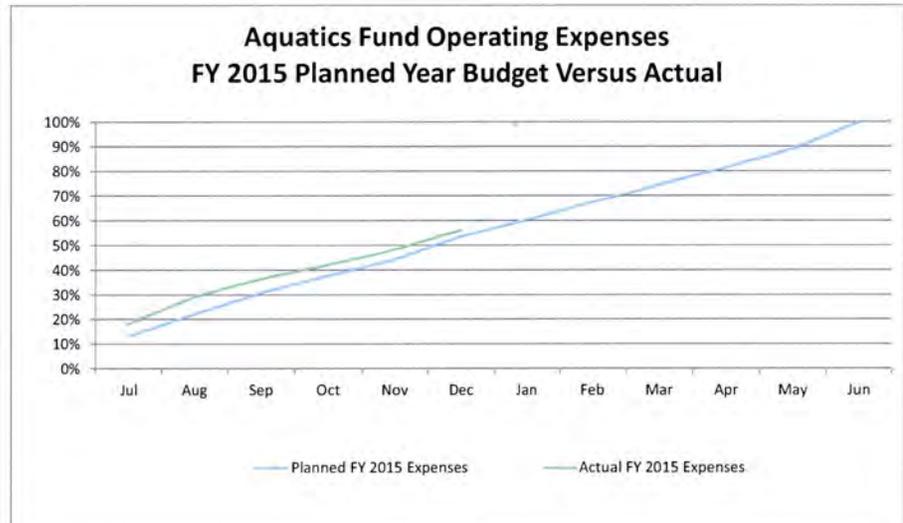
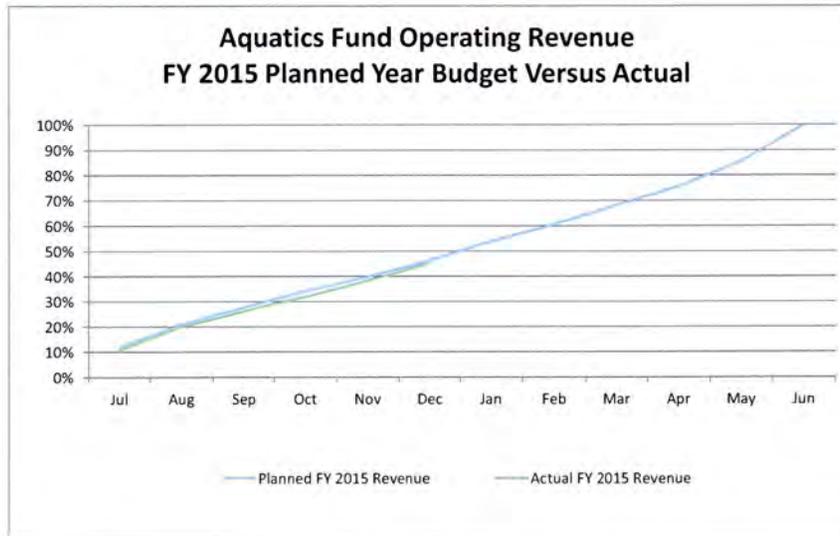
City of Casper, Wyoming  
**Statement of Assets, Liabilities and Fund Equity**  
**Leisure Services Enterprise Funds**  
**(Budget Basis - For Management Use Only)**  
December 31, 2014

	Aquatics Fund	Golf Course Fund	Ice Arena Fund	Hogadon Fund	Casper Events Center Fund	Casper Recreation Center Fund
<b>Assets</b>						
<b>Current Assets</b>						
Cash	\$ (66,428)	\$ (171,172)	\$ (31,966)	\$ (6,933)	\$ (375,907)	\$ 10,257
Inventories - Net	-	-	-	-	54,881	-
Accounts Receivable - Net	576	-	23,714	-	19,327	1,724
Total Current Assets	<u>(65,852)</u>	<u>(171,172)</u>	<u>(8,252)</u>	<u>(6,933)</u>	<u>(301,699)</u>	<u>11,981</u>
<b>Fixed assets</b>						
Land, Buildings, & Improvements	7,246,836	4,006,589	2,325,228	2,171,591	25,808,831	5,387,487
Equipment	18,427	1,149,571	190,386	2,244,067	796,925	184,094
Less Accumulated Depreciation	<u>(1,559,668)</u>	<u>(4,163,400)</u>	<u>(1,108,211)</u>	<u>(2,616,797)</u>	<u>(15,393,664)</u>	<u>(3,387,890)</u>
Net Fixed Assets	5,705,596	992,761	1,407,403	1,798,861	11,212,092	2,183,691
<b>Total Assets</b>	<b>\$ 5,639,743</b>	<b>\$ 821,588</b>	<b>\$ 1,399,151</b>	<b>\$ 1,791,928</b>	<b>\$ 10,910,393</b>	<b>\$ 2,195,672</b>
<b>Liabilities and Fund Equity</b>						
<b>Liabilities</b>						
Accounts Payable	\$ 11,672	\$ 6,046	\$ 7,678	\$ 23,522	\$ 43,828	\$ 9,206
Accrued Wages and Benefits Payable	48,483	51,939	18,016	25,555	126,792	105,708
Deferred Revenue	-	-	-	-	5,939	-
Unearned Revenue - Show Accounts	-	-	-	-	185,312	-
Customer Deposits	-	-	-	-	-	278
Total Liabilities	<u>60,155</u>	<u>57,985</u>	<u>25,694</u>	<u>49,077</u>	<u>355,932</u>	<u>121,131</u>
<b>Fund Equity</b>						
Net Assets	5,579,588	763,604	1,373,457	1,742,851	10,554,461	2,074,541
Total Fund Equity	<u>5,579,588</u>	<u>763,604</u>	<u>1,373,457</u>	<u>1,742,851</u>	<u>10,554,461</u>	<u>2,074,541</u>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 5,639,743</b>	<b>\$ 821,588</b>	<b>\$ 1,399,151</b>	<b>\$ 1,791,928</b>	<b>\$ 10,910,393</b>	<b>\$ 2,195,672</b>

City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Aquatics Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Council Adopted Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 605,700	\$ -	\$ 605,700	\$ 251,980	\$ 263,567	-4.4%	42%
Transfers In	421,006	-	421,006	210,503	210,503	0.0%	50%
<b>Total Operating Revenues</b>	<b>1,026,706</b>	<b>-</b>	<b>1,026,706</b>	<b>462,483</b>	<b>474,070</b>	<b>-2.4%</b>	<b>45%</b>
<b>Operating Expenses</b>							
Personnel Services	633,644	-	633,644	375,124	341,193	-9.9%	59%
Other Operating Expenses	388,662	-	388,662	200,348	208,014	3.7%	52%
<b>Total Operating Expenses</b>	<b>1,022,306</b>	<b>-</b>	<b>1,022,306</b>	<b>575,471</b>	<b>549,207</b>	<b>-4.8%</b>	<b>56%</b>
<b>Operating Income (Loss)</b>	<b>4,400</b>	<b>-</b>	<b>4,400</b>	<b>(112,988)</b>	<b>(75,137)</b>	<b>-50.4%</b>	<b>-2568%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Expenses	(4,400)	-	(4,400)	-	-	No Current YTD	-
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(4,400)</b>	<b>-</b>	<b>(4,400)</b>	<b>-</b>	<b>-</b>	<b>No Current YTD</b>	<b>-</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (112,988)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>NA</b>

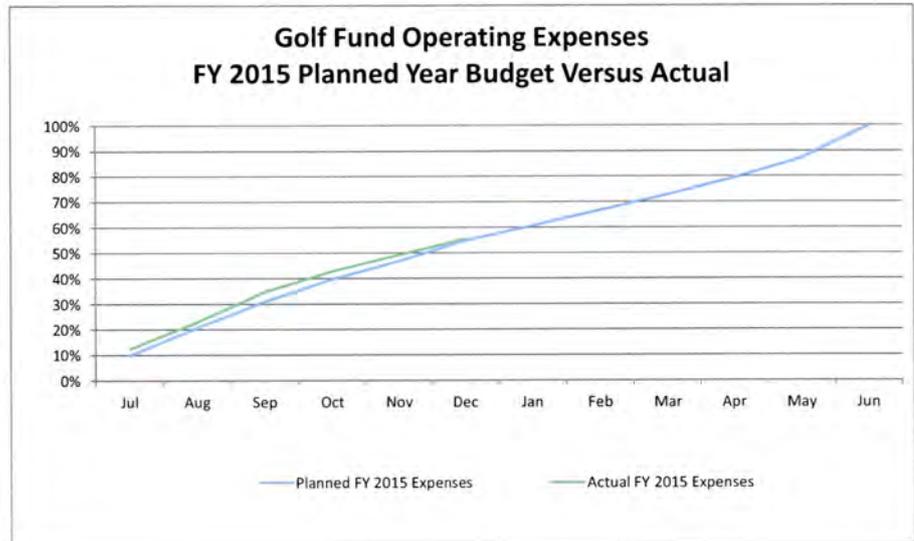
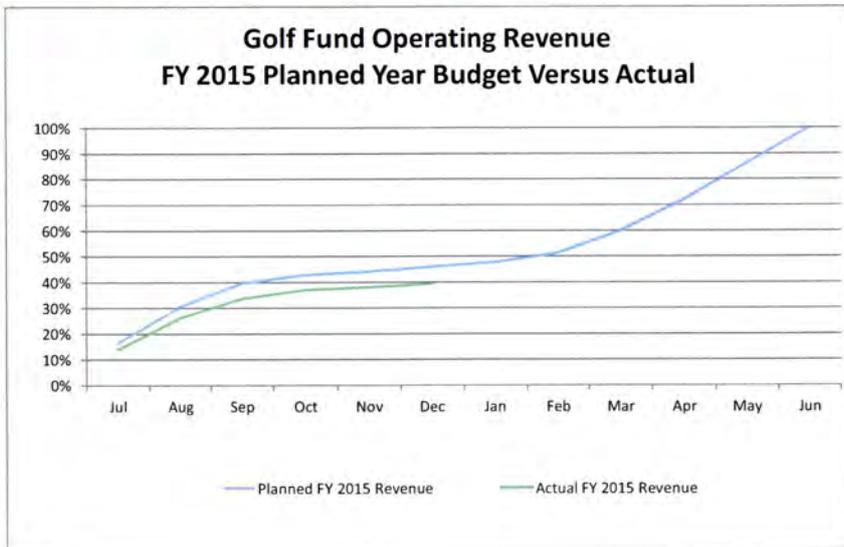
Less than or equal to +/- 5% Variance  
Between +/- 5.1% and +/- 20% Variance  
Greater than +/- 20.1% Variance



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Golf Course Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 976,912	\$ -	\$ 976,912	\$ 384,171	\$ 449,492	-14.5%	39%
<b>Total Operating Revenues</b>	<b>976,912</b>	<b>-</b>	<b>976,912</b>	<b>384,171</b>	<b>449,492</b>	<b>-14.5%</b>	<b>39%</b>
<b>Operating Expenses</b>							
Personnel Services	495,405	-	495,405	288,004	266,757	-8.0%	58%
Other Operating Expenses	470,184	-	470,184	248,056	262,251	5.4%	53%
<b>Total Operating Expenses</b>	<b>965,589</b>	<b>-</b>	<b>965,589</b>	<b>536,060</b>	<b>529,008</b>	<b>-1.3%</b>	<b>56%</b>
<b>Operating Income (Loss)</b>	<b>11,323</b>	<b>-</b>	<b>11,323</b>	<b>(151,889)</b>	<b>(79,516)</b>	<b>-91.0%</b>	<b>-1341%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Expenses	(1,000)	-	(1,000)	(968)	-	Not Planned	97%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(1,000)</b>	<b>-</b>	<b>(1,000)</b>	<b>(968)</b>	<b>-</b>	<b>Not Planned</b>	<b>97%</b>
<b>Net Income (Loss)</b>	<b>\$ 10,323</b>	<b>\$ -</b>	<b>\$ 10,323</b>	<b>\$ (152,857)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>-1481%</b>

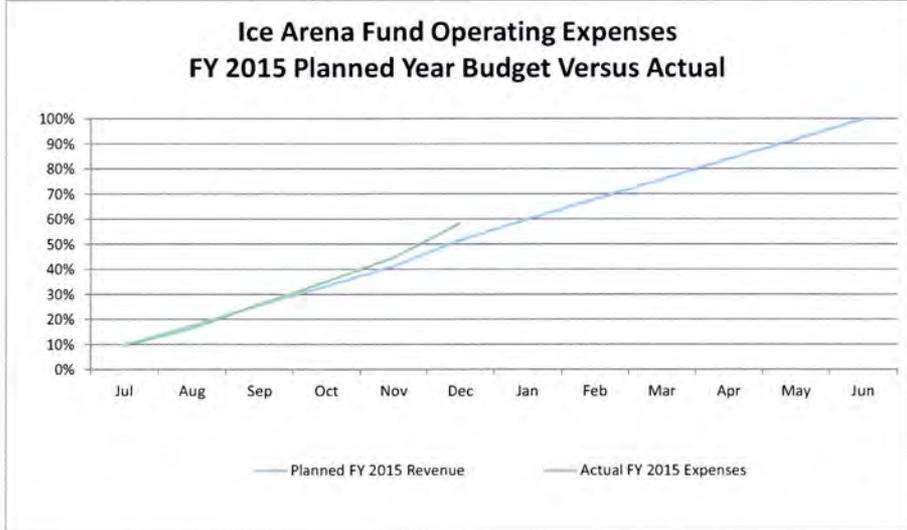
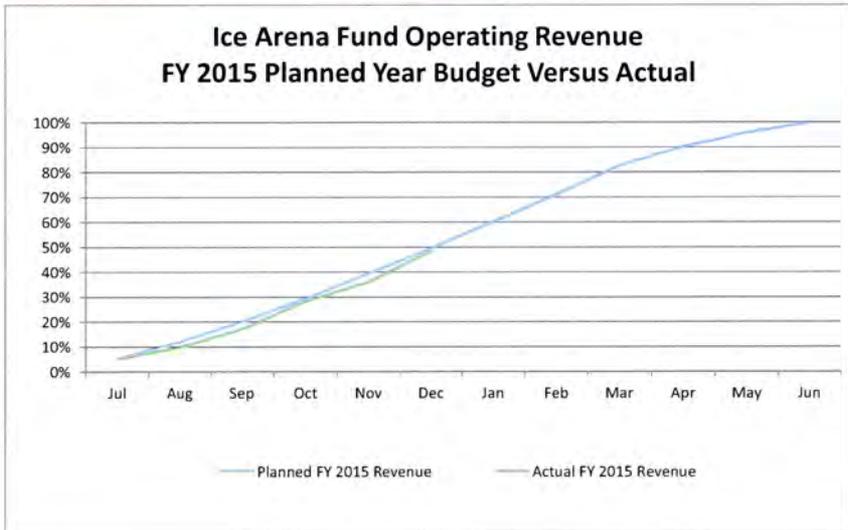
Less than or equal to +/- 5% Variance  
Between +/- 5.1% and +/- 20% Variance  
Greater than +/- 20.1% Variance



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Ice Arena Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 328,100	\$ -	\$ 328,100	\$ 155,028	\$ 160,991	-3.7%	47%
Transfers In	205,744	-	205,744	102,872	102,872	0.0%	50%
<b>Total Operating Revenues</b>	<b>533,844</b>	<b>-</b>	<b>533,844</b>	<b>257,900</b>	<b>263,863</b>	<b>-2.3%</b>	<b>48%</b>
<b>Operating Expenses</b>							
Personnel Services	315,586	-	315,586	190,627	169,931	-12.2%	60%
Other Operating Expenses	211,258	-	211,258	117,430	102,467	-14.6%	56%
<b>Total Operating Expenses</b>	<b>526,844</b>	<b>-</b>	<b>526,844</b>	<b>308,057</b>	<b>272,398</b>	<b>-13.1%</b>	<b>58%</b>
<b>Operating Income (Loss)</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>	<b>(50,157)</b>	<b>(8,535)</b>	<b>-487.7%</b>	<b>-717%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Expenses	(7,000)	-	(7,000)	(120)	-	Not Planned	2%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(7,000)</b>	<b>-</b>	<b>(7,000)</b>	<b>(120)</b>	<b>-</b>	<b>Not Planned</b>	<b>2%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (50,277)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>NA</b>

Less than or equal to +/- 5% Variance  
Between +/- 5.1% and +/- 20% Variance  
Greater than +/- 20.1% Variance



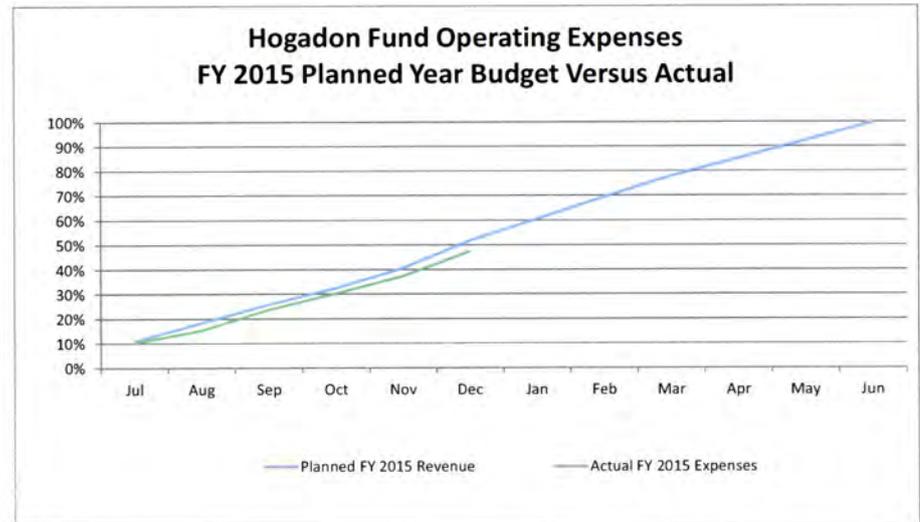
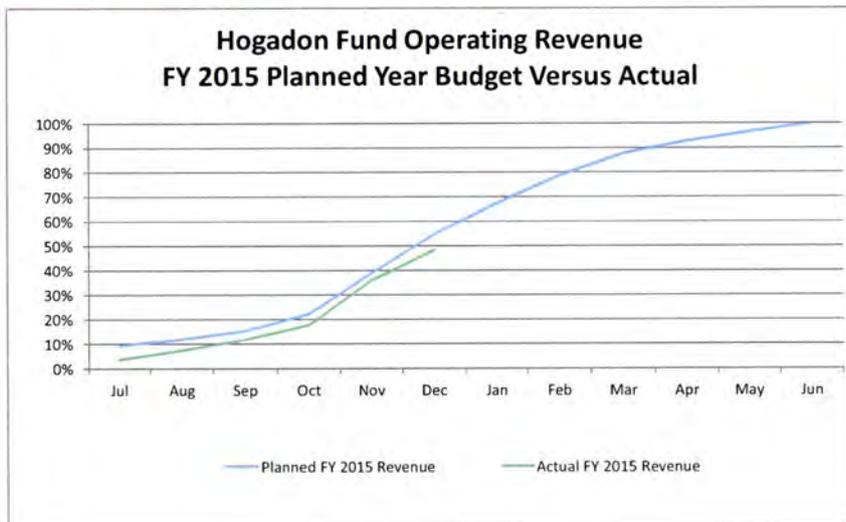
City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Hogadon Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 477,900	\$ -	\$ 477,900	\$ 223,115	\$ 278,646	-19.9%	47%
Transfers In	371,408	-	371,408	185,704	185,704	0.0%	50%
<b>Total Operating Revenues</b>	<b>849,308</b>	<b>-</b>	<b>849,308</b>	<b>408,819</b>	<b>464,350</b>	<b>-12.0%</b>	<b>48%</b>
<b>Operating Expenses</b>							
Personnel Services	364,720	-	364,720	168,143	196,388	14.4%	46%
Other Operating Expenses	468,088	-	468,088	227,630	235,200	3.2%	49%
<b>Total Operating Expenses</b>	<b>832,808</b>	<b>-</b>	<b>832,808</b>	<b>395,773</b>	<b>431,587</b>	<b>8.3%</b>	<b>48%</b>
<b>Operating Income (Loss)</b>	<b>16,500</b>	<b>-</b>	<b>16,500</b>	<b>13,046</b>	<b>32,763</b>	<b>-60.2%</b>	<b>79%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Expenses	(16,500)	-	(16,500)	(10,368)	-	Not Planned	63%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(16,500)</b>	<b>-</b>	<b>(16,500)</b>	<b>(10,368)</b>	<b>-</b>	<b>Not Planned</b>	<b>63%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,678</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>NA</b>

Less than or equal to +/- 5% Variance

Between +/- 5.1% and +/- 20% Variance

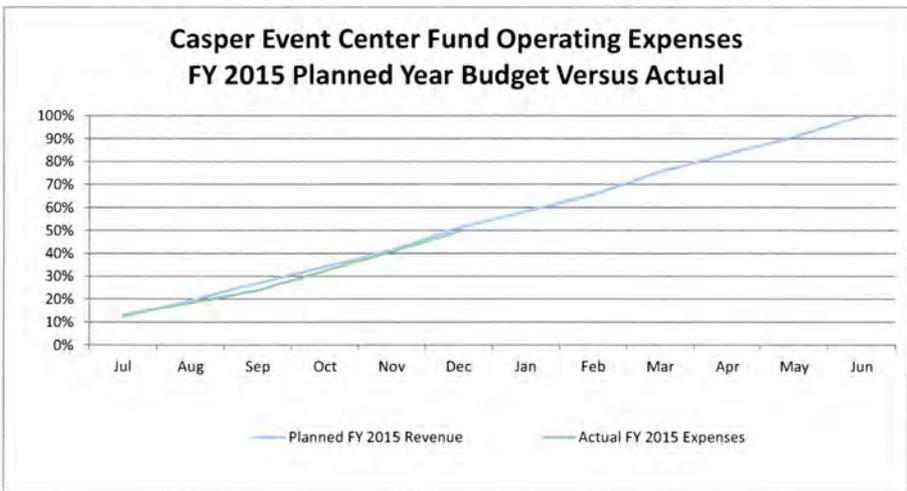
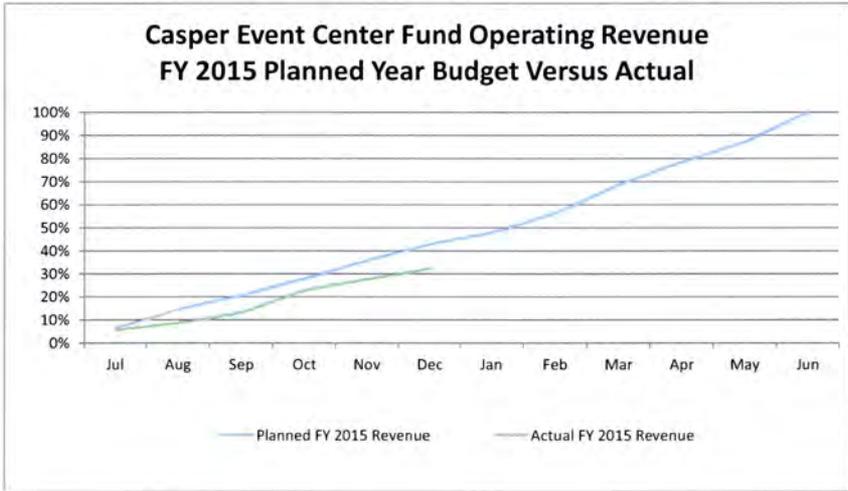
Greater than +/- 20.1% Variance



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Casper Events Center Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 1,998,650	\$ -	\$ 1,998,650	\$ 499,605	\$ 797,823	-37.4%	25%
Transfers In	765,660	-	765,660	382,830	382,830	0.0%	50%
<b>Total Operating Revenues</b>	<b>2,764,310</b>	<b>-</b>	<b>2,764,310</b>	<b>882,435</b>	<b>1,180,653</b>	<b>-25.3%</b>	<b>32%</b>
<b>Operating Expenses</b>							
Personnel Services	1,962,157	-	1,962,157	1,003,196	1,056,546	5.0%	51%
Other Operating Expenses	932,652	-	932,652	428,692	431,129	0.6%	46%
<b>Total Operating Expenses</b>	<b>2,894,809</b>	<b>-</b>	<b>2,894,809</b>	<b>1,431,888</b>	<b>1,487,675</b>	<b>3.7%</b>	<b>49%</b>
<b>Operating Income (Loss)</b>	<b>(130,499)</b>	<b>-</b>	<b>(130,499)</b>	<b>(549,453)</b>	<b>(307,022)</b>	<b>-79.0%</b>	<b>421%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	153,999	-	153,999	77,017	-	Not Planned	50%
Capital & Non-Operating Expenses	(23,787)	-	(23,787)	(7,019)	-	Not Planned	30%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>130,212</b>	<b>-</b>	<b>130,212</b>	<b>69,998</b>	<b>-</b>	<b>Not Planned</b>	<b>54%</b>
<b>Net Income (Loss)</b>	<b>\$ (287)</b>	<b>\$ -</b>	<b>\$ (287)</b>	<b>\$ (479,455)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>167326%</b>

Less than or equal to +/- 5% Variance  
Between +/- 5.1% and +/- 20% Variance  
Greater than +/- 20.1% Variance



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Casper Recreation Center Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

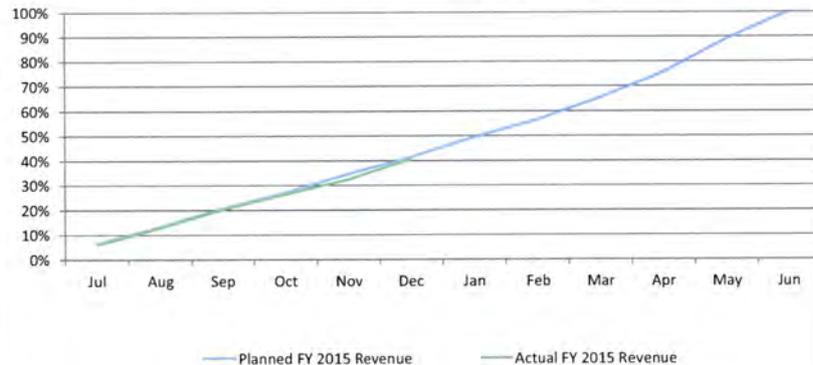
	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 564,001	\$ -	\$ 564,001	\$ 170,373	\$ 180,322	-5.5%	30%
Transfers In	599,406	-	599,406	299,703	299,703	0.0%	50%
<b>Total Operating Revenues</b>	<b>1,163,407</b>	<b>-</b>	<b>1,163,407</b>	<b>470,076</b>	<b>480,025</b>	<b>-2.1%</b>	<b>40%</b>
<b>Operating Expenses</b>							
Personnel Services	924,011	-	924,011	509,326	497,544	-2.4%	55%
Other Operating Expenses	229,746	-	229,746	126,302	130,467	3.2%	55%
<b>Total Operating Expenses</b>	<b>1,153,757</b>	<b>-</b>	<b>1,153,757</b>	<b>635,628</b>	<b>628,012</b>	<b>-1.2%</b>	<b>55%</b>
<b>Operating Income (Loss)</b>	<b>9,650</b>	<b>-</b>	<b>9,650</b>	<b>(165,552)</b>	<b>(147,987)</b>	<b>-11.9%</b>	<b>-1716%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Expenses	(9,650)	-	(9,650)	(455)	-	Not Planned	5%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(9,650)</b>	<b>-</b>	<b>(9,650)</b>	<b>(455)</b>	<b>-</b>	<b>Not Planned</b>	<b>5%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (166,007)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>NA</b>

Less than or equal to +/- 5% Variance

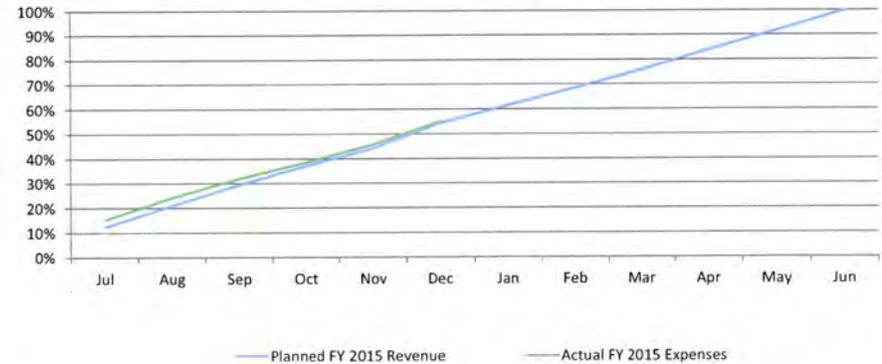
Between +/- 5.1% and +/- 20% Variance

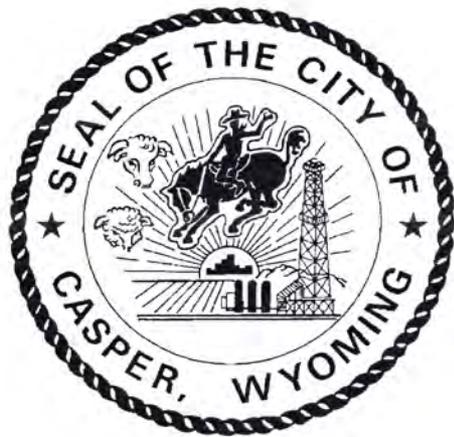
Greater than +/- 20.1% Variance

**Recreation Center Fund Operating Revenue  
FY 2015 Planned Year Budget Versus Actual**



**Recreation Center Fund Operating Expenses  
FY 2015 Planned Year Budget Versus Actual**





City of Casper, Wyoming  
**Statement of Assets, Liabilities and Fund Equity**  
**Other Enterprise Funds**  
**(Budget Basis - For Management Use Only)**  
December 31, 2014

	<b>Parking Lots Fund</b>
<b>Assets</b>	
Current Assets	
Cash	\$ 50,386
Investments	474,407
Market Adjustment on Investments	377
Interest Receivable	254
Total Current Assets	525,465
Fixed assets	
Land, Buildings, & Improvements	2,768,257
Equipment	39,782
Less Accumulated Depreciation	(1,473,731)
Net Fixed Assets	1,334,307
<b>Total Assets</b>	<b>\$ 1,859,772</b>
<b>Liabilities and Fund Equity</b>	
Fund Equity	
Net Assets	1,857,761
Total Fund Equity	1,857,761
<b>Total Liabilities and Fund Equity</b>	<b>\$ 1,859,772</b>

City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Parking Lots Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

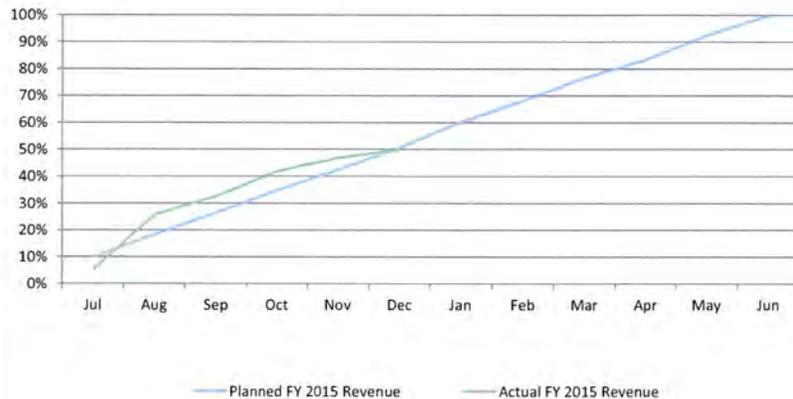
	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 11,500	\$ -	\$ 11,500	\$ 5,722	\$ 5,801	-1.4%	50%
<b>Total Operating Revenues</b>	<b>11,500</b>	<b>-</b>	<b>11,500</b>	<b>5,722</b>	<b>5,801</b>	<b>-1.4%</b>	<b>50%</b>
<b>Operating Expenses</b>							
Operating Expenses	14,300	-	14,300	7,882	9,290	15.2%	55%
<b>Total Operating Expenses</b>	<b>14,300</b>	<b>-</b>	<b>14,300</b>	<b>7,882</b>	<b>9,290</b>	<b>15.2%</b>	<b>55%</b>
<b>Operating Income (Loss)</b>	<b>(2,800)</b>	<b>-</b>	<b>(2,800)</b>	<b>(2,160)</b>	<b>(3,489)</b>	<b>38.1%</b>	<b>77%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	2,800	-	2,800	1,758	-	Not Planned	63%
Capital & Non-Operating Expenses	-	-	-	(1,968)	-	Not Planned	NA
<b>Total Capital Non-Operating Income (Loss)</b>	<b>2,800</b>	<b>-</b>	<b>2,800</b>	<b>(210)</b>	<b>-</b>	<b>Not Planned</b>	<b>-108%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,370)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>NA</b>

Less than or equal to +/- 5% Variance

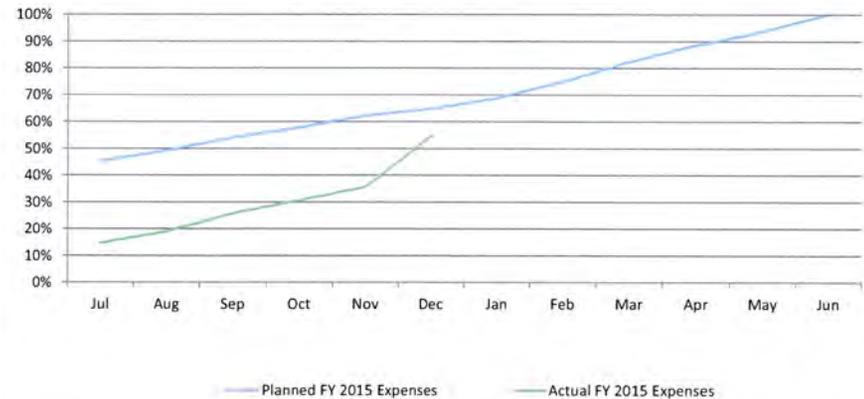
Between +/- 5.1% and +/- 20% Variance

Greater than +/- 20.1% Variance

**Parking Lot Fund Operating Revenue**  
**FY 2015 Planned Year Budget Versus Actual**



**Parking Lot Fund Operating Expenses**  
**FY 2015 Planned Year Budget Versus Actual**



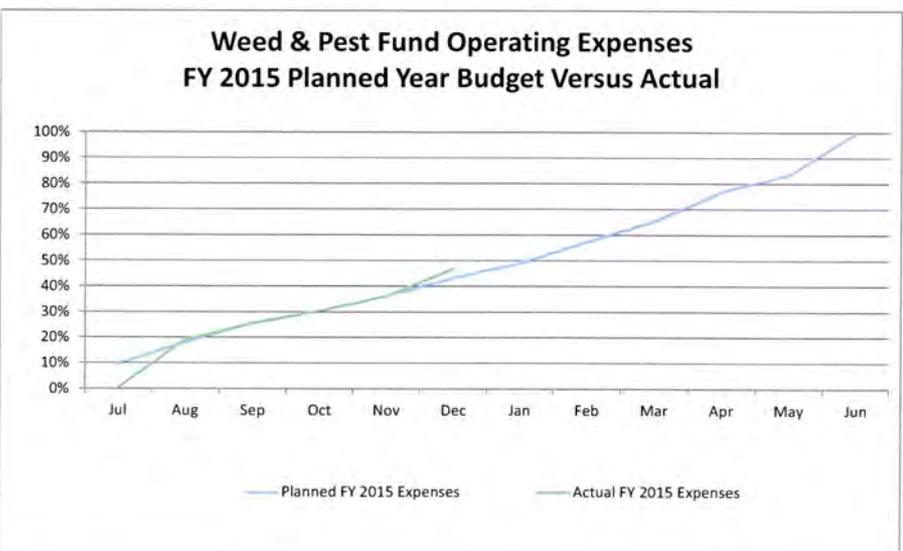
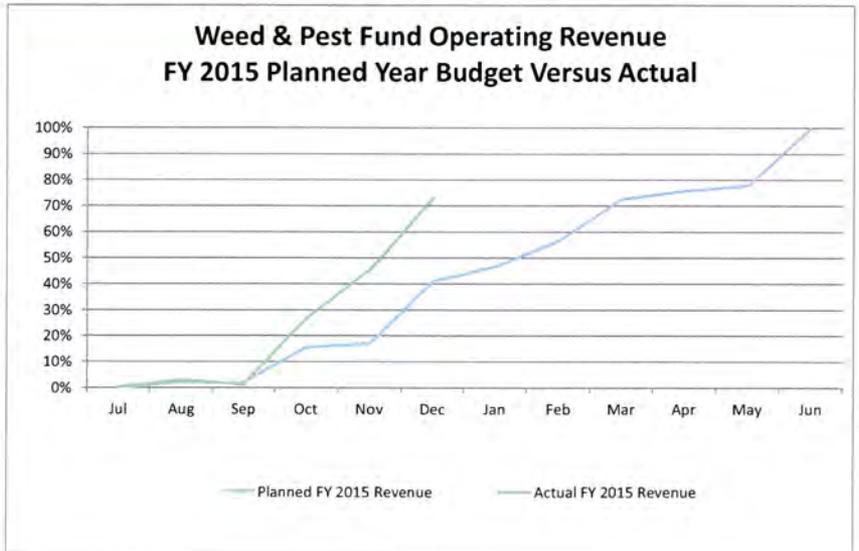
City of Casper, Wyoming  
**Statement of Assets, Liabilities and Fund Equity**  
**Special Revenue Funds**  
**(Budget Basis - For Management Use Only)**  
December 31, 2014

	<b>Weed &amp; Pest Fund</b>	<b>Transit Services Fund</b>	<b>CDBG Fund</b>	<b>Police Grants Fund</b>	<b>Fire Grants Fund</b>	<b>Redevelopment Loan Fund</b>	<b>Revolving Land Fund</b>	<b>Metropolitan Planning Organization Fund</b>	<b>Special Reserves Fund</b>
<b>Assets</b>									
Cash	\$ 370,599	\$ 6,410	\$ 52,908	\$ 85,698	\$ 7,912	\$ 43,272	\$ 95,168	\$ 18,484	\$ 69,305
Investments	-	-	-	-	-	152,031	1,798,727	-	593,953
Market Adjustment on Investments	-	-	-	-	-	(113)	938	-	(442)
Interest Receivable	-	-	-	-	-	791	4,166	-	3,089
Grant Receivable	-	-	6,484	-	2,593	-	-	-	-
Accounts Receivable - Net	-	-	28,821	-	58,281	-	3,040	-	10,179
Loans Receivable - Net	-	-	16,956	-	-	596,794	-	-	-
<b>Total Assets</b>	<b>370,599</b>	<b>6,410</b>	<b>105,169</b>	<b>85,698</b>	<b>68,787</b>	<b>792,775</b>	<b>1,902,039</b>	<b>18,484</b>	<b>676,084</b>
<b>Total Assets</b>	<b>\$ 370,599</b>	<b>\$ 6,410</b>	<b>\$ 105,169</b>	<b>\$ 85,698</b>	<b>\$ 68,787</b>	<b>\$ 792,775</b>	<b>\$ 1,902,039</b>	<b>\$ 18,484</b>	<b>\$ 676,084</b>
<b>Liabilities and Owner's Equity</b>									
Accounts Payable	\$ 2,952	\$ 144,701	\$ -	\$ 220	\$ 6,950	\$ -	\$ -	\$ 16,209	\$ 12,373
Customer Deposits	-	-	-	-	-	-	-	-	31,743
Loans Payable	-	-	-	-	-	546,575	-	-	-
Accrued Wages and Benefits Payable	3,132	-	2,193	-	-	-	-	5,594	-
<b>Total Liabilities</b>	<b>6,083</b>	<b>144,701</b>	<b>2,193</b>	<b>220</b>	<b>6,950</b>	<b>546,575</b>	<b>-</b>	<b>21,803</b>	<b>44,117</b>
<b>Fund Equity</b>									
Net Assets	364,516	(138,291)	102,976	85,478	61,837	246,200	1,902,039	(3,319)	631,968
Encumbrances	-	105,490	-	-	-	-	-	52,084	-
Reserve for Encumbrances	-	(105,490)	-	-	-	-	-	(52,084)	-
<b>Total Fund Equity</b>	<b>364,516</b>	<b>(138,291)</b>	<b>102,976</b>	<b>85,478</b>	<b>61,837</b>	<b>246,200</b>	<b>1,902,039</b>	<b>(3,319)</b>	<b>631,968</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 370,599</b>	<b>\$ 6,410</b>	<b>\$ 105,169</b>	<b>\$ 85,698</b>	<b>\$ 68,787</b>	<b>\$ 792,775</b>	<b>\$ 1,902,039</b>	<b>\$ 18,484</b>	<b>\$ 676,084</b>

City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Weed & Pest Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 500,000	\$ -	\$ 500,000	\$ 364,556	\$ 204,508	78.3%	73%
<b>Total Operating Revenues</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>364,556</b>	<b>204,508</b>	<b>78.3%</b>	<b>73%</b>
<b>Operating Expenses</b>							
Personnel Services	224,339	-	224,339	89,331	120,798	26.0%	40%
Other Operating Expenses	283,229	-	283,229	149,517	100,338	-49.0%	53%
<b>Total Operating Expenses</b>	<b>507,568</b>	<b>-</b>	<b>507,568</b>	<b>238,849</b>	<b>221,136</b>	<b>-8.0%</b>	<b>47%</b>
<b>Operating Income (Loss)</b>	<b>(7,568)</b>	<b>-</b>	<b>(7,568)</b>	<b>125,707</b>	<b>(16,628)</b>	<b>856.0%</b>	<b>1761%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Expenses	-	-	-	(30,000)	-	Not Planned	NA
<b>Total Capital Non-Operating Income (Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(30,000)</b>	<b>-</b>	<b>Not Planned</b>	<b>NA</b>
<b>Net Income (Loss)</b>	<b>\$ (7,568)</b>	<b>\$ -</b>	<b>\$ (7,568)</b>	<b>\$ 95,707</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>1365%</b>

Less than or equal to +/- 5% Variance  
Between +/- 5.1% and +/- 20% Variance  
Greater than +/- 20.1% Variance



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Transit Services Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

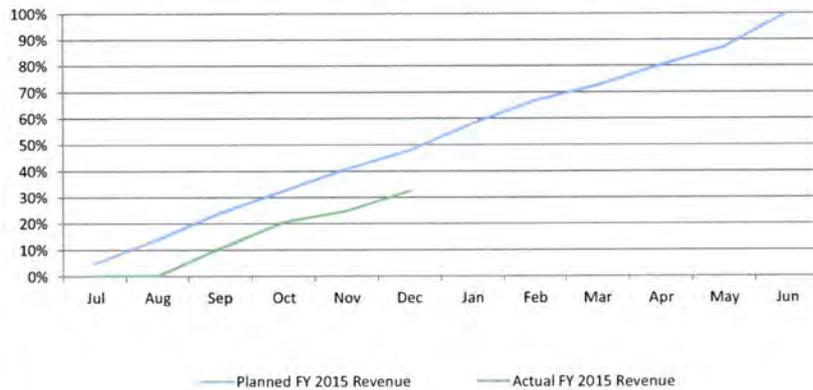
	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 1,537,392	\$ -	\$ 1,537,392	\$ 449,433	\$ 687,840	-34.7%	29%
Transfers In	449,544	-	449,544	192,982	259,885	-25.7%	43%
<b>Total Operating Revenues</b>	<b>1,986,936</b>	<b>-</b>	<b>1,986,936</b>	<b>642,415</b>	<b>947,725</b>	<b>-32.2%</b>	<b>32%</b>
<b>Operating Expenses</b>							
Operating Expenses	1,846,936	-	1,846,936	735,599	877,725	16.2%	40%
<b>Total Operating Expenses</b>	<b>1,846,936</b>	<b>-</b>	<b>1,846,936</b>	<b>735,599</b>	<b>877,725</b>	<b>16.2%</b>	<b>40%</b>
<b>Operating Income (Loss)</b>	<b>140,000</b>	<b>-</b>	<b>140,000</b>	<b>(93,184)</b>	<b>70,000</b>	<b>-233.1%</b>	<b>-67%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Expenses	(245,490)	-	(245,490)	(105,490)	-	Not Planned	
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(245,490)</b>	<b>-</b>	<b>(245,490)</b>	<b>(105,490)</b>	<b>-</b>	<b>Not Planned</b>	<b>43%</b>
<b>Net Income (Loss)</b>	<b>\$ (105,490)</b>	<b>\$ -</b>	<b>\$ (105,490)</b>	<b>\$ (198,674)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>188%</b>

Less than or equal to +/- 5% Variance

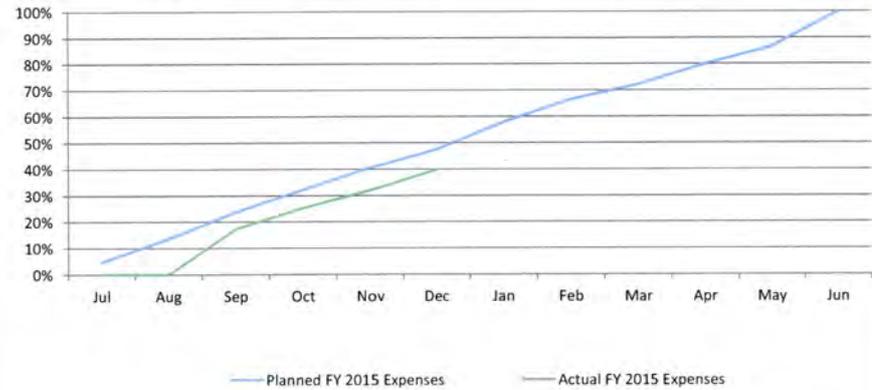
Between +/- 5.1% and +/- 20% Variance

Greater than +/- 20.1% Variance

**Transit Services Fund Operating Revenue  
FY 2015 Planned Year Budget Versus Actual**



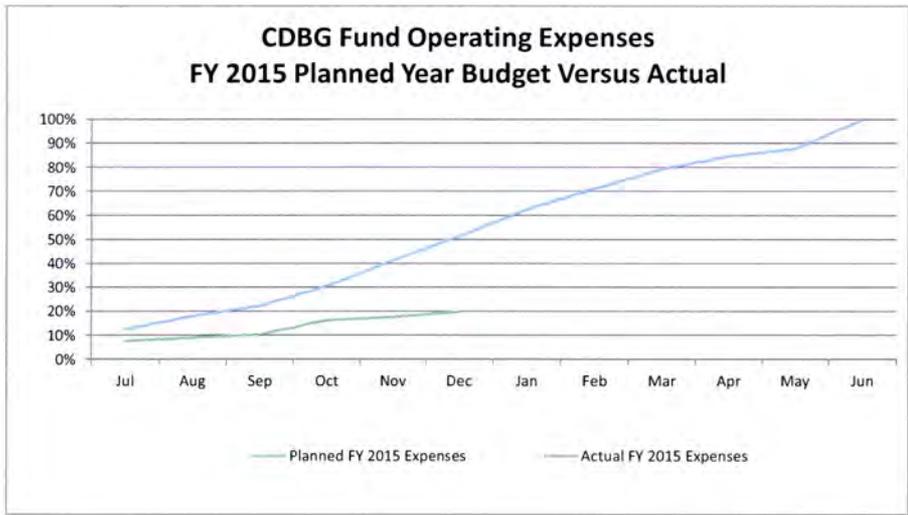
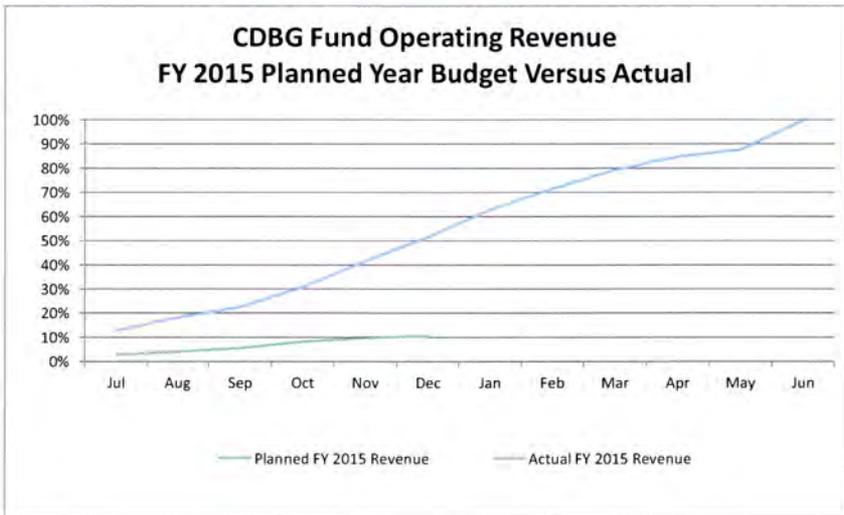
**Transit Services Fund Operating Expenses  
FY 2015 Planned Year Budget Versus Actual**



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**CDBG Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

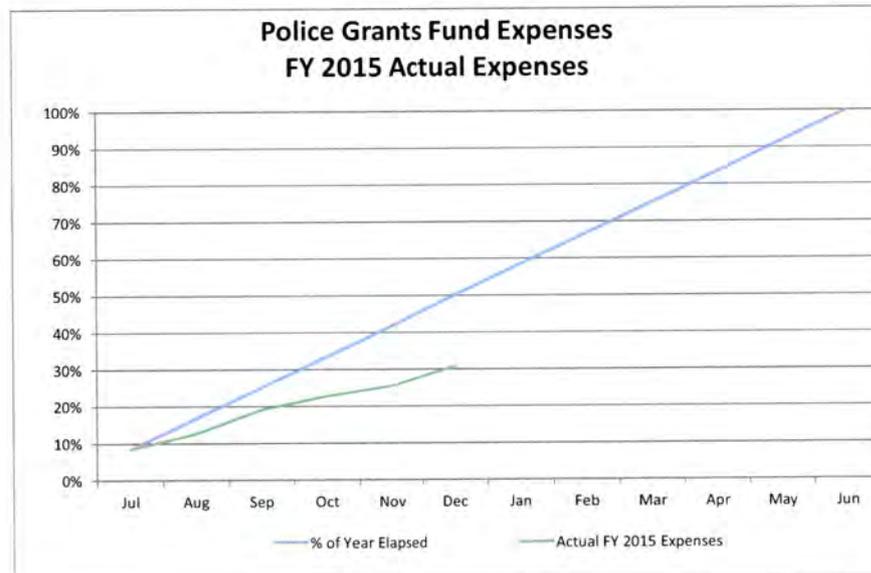
	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 264,192	\$ -	\$ 264,192	\$ 28,545	\$ 136,035	-79.0%	11%
Transfers In	11,385	-	11,385	-	5,693	No Current YTD	-
<b>Total Operating Revenues</b>	<b>275,577</b>	<b>-</b>	<b>275,577</b>	<b>28,545</b>	<b>141,728</b>	<b>-79.9%</b>	<b>10%</b>
<b>Operating Expenses</b>							
Personnel Services	56,165	-	56,165	30,316	30,243	-0.2%	54%
Other Operating Expenses	244,133	-	244,133	29,437	123,845	76.2%	12%
<b>Total Operating Expenses</b>	<b>300,298</b>	<b>-</b>	<b>300,298</b>	<b>59,753</b>	<b>154,088</b>	<b>61.2%</b>	<b>20%</b>
<b>Operating Income (Loss)</b>	<b>(24,721)</b>	<b>-</b>	<b>(24,721)</b>	<b>(31,208)</b>	<b>(12,360)</b>	<b>-152.5%</b>	<b>126%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	8,850	-	8,850	27,599	-	Not Planned	312%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>8,850</b>	<b>-</b>	<b>8,850</b>	<b>27,599</b>	<b>-</b>	<b>Not Planned</b>	<b>312%</b>
<b>Net Income (Loss)</b>	<b>\$ (15,871)</b>	<b>\$ -</b>	<b>\$ (15,871)</b>	<b>\$ (3,609)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>23%</b>

Less than or equal to +/- 5% Variance  
Between +/- 5.1% and +/- 20% Variance  
Greater than +/- 20.1% Variance



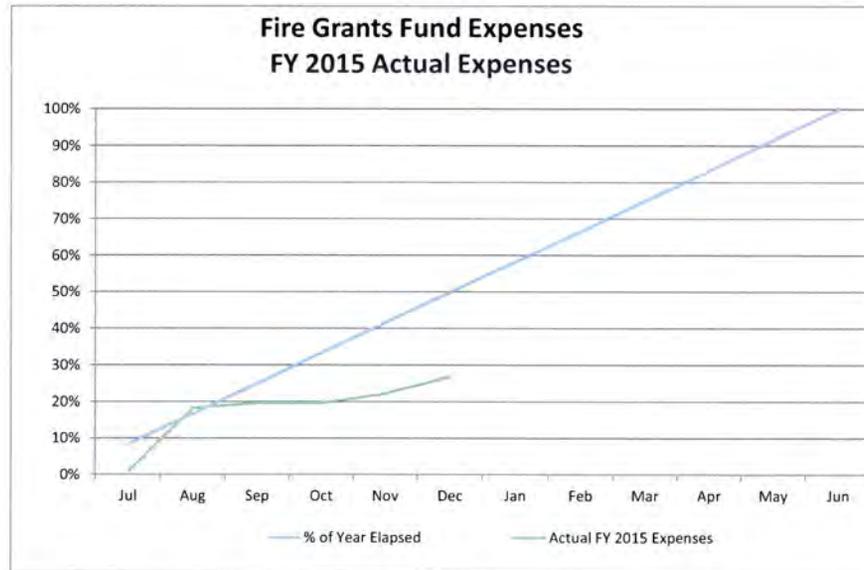
City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Police Grants Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
<b>Operating Revenues</b>					
Operating Revenues	\$ 170,429	\$ -	\$ 170,429	\$ 35,439	21%
<b>Total Operating Revenues</b>	<b>170,429</b>	<b>-</b>	<b>170,429</b>	<b>35,439</b>	<b>21%</b>
<b>Operating Expenses</b>					
Personnel Services	80,354	-	80,354	37,498	47%
Other Operating Expenses	75,944	3,500	79,444	11,475	14%
<b>Total Operating Expenses</b>	<b>156,298</b>	<b>3,500</b>	<b>159,798</b>	<b>48,973</b>	<b>31%</b>
<b>Operating Income (Loss)</b>	<b>14,131</b>	<b>(3,500)</b>	<b>10,631</b>	<b>(13,534)</b>	<b>-127%</b>
<b>Capital &amp; Non-Operating</b>					
Capital & Non-Operating Expenses	(14,131)	3,500	(10,631)	-	-
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(14,131)</b>	<b>3,500</b>	<b>(10,631)</b>	<b>-</b>	<b>-</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (13,534)</b>	<b>NA</b>



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Fire Grants Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
<b>Operating Revenues</b>					
Operating Revenues	\$ 180,000	\$ -	\$ 180,000	\$ 66,983	37%
<b>Total Operating Revenues</b>	<b>180,000</b>	<b>-</b>	<b>180,000</b>	<b>66,983</b>	<b>37%</b>
<b>Operating Expenses</b>					
Personnel Services	60,000	-	60,000	31,650	53%
Other Operating Expenses	120,000	-	120,000	16,776	14%
<b>Total Operating Expenses</b>	<b>180,000</b>	<b>-</b>	<b>180,000</b>	<b>48,426</b>	<b>27%</b>
<b>Operating Income (Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,557</b>	<b>NA</b>



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Redevelopment Loan Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
<b>Operating Revenues</b>					
Operating Revenues	\$ 88,889	\$ -	\$ 88,889	\$ 77,726	87%
<b>Total Operating Revenues</b>	<b>88,889</b>	<b>-</b>	<b>88,889</b>	<b>77,726</b>	<b>87%</b>
<b>Operating Expenses</b>					
Operating Expenses	74,500	-	74,500	55,340	74%
<b>Total Operating Expenses</b>	<b>74,500</b>	<b>-</b>	<b>74,500</b>	<b>55,340</b>	<b>74%</b>
<b>Operating Income (Loss)</b>	<b>14,389</b>	<b>-</b>	<b>14,389</b>	<b>22,386</b>	<b>156%</b>
<b>Capital &amp; Non-Operating</b>					
Capital & Non-Operating Revenues	-	-	-	613	NA
<b>Total Capital Non-Operating Income (Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>613</b>	<b>NA</b>
<b>Net Income (Loss)</b>	<b>\$ 14,389</b>	<b>\$ -</b>	<b>\$ 14,389</b>	<b>\$ 22,999</b>	<b>160%</b>

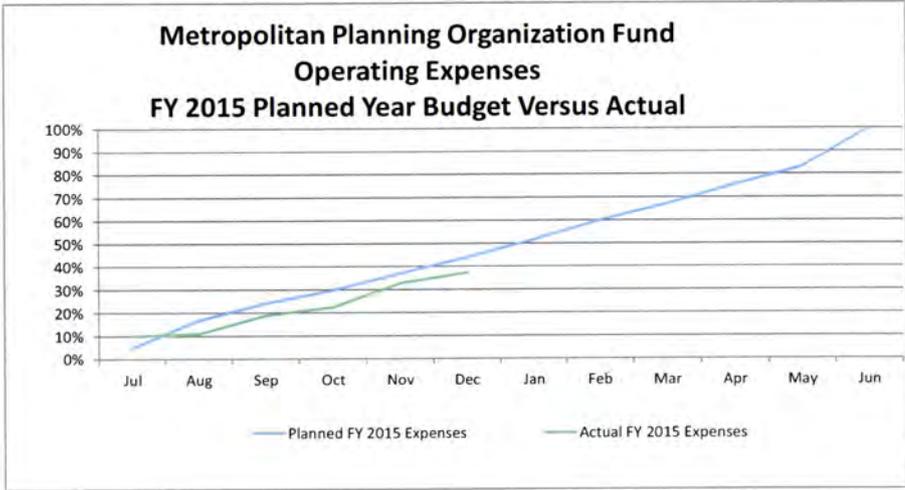
City of Casper, Wyoming  
Statement of Revenues and Expenditures  
**Revolving Land Fund**  
(Budget Basis - For Management Use Only)  
As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
<b>Operating Revenues</b>					
Operating Revenues	\$ 26,620	\$ -	\$ 26,620	\$ 15,350	58%
<b>Total Operating Revenues</b>	<b>26,620</b>	<b>-</b>	<b>26,620</b>	<b>15,350</b>	<b>58%</b>
<b>Operating Expenses</b>					
Operating Expenses	1,608,130	-	1,608,130	585	-
<b>Total Non-operating Revenues (Expenses)</b>	<b>1,608,130</b>	<b>-</b>	<b>1,608,130</b>	<b>585</b>	<b>-</b>
<b>Operating Income (Loss)</b>	<b>(1,581,510)</b>	<b>-</b>	<b>(1,581,510)</b>	<b>14,765</b>	<b>-</b>
<b>Capital &amp; Non-Operating</b>					
Capital & Non-Operating Revenues	4,200	-	4,200	1,835	44%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>4,200</b>	<b>-</b>	<b>4,200</b>	<b>1,835</b>	<b>44%</b>
<b>Net Income (Loss)</b>	<b>\$ (1,577,310)</b>	<b>\$ -</b>	<b>\$ (1,577,310)</b>	<b>\$ 16,600</b>	<b>-</b>

City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Metropolitan Planning Organization Fund**  
 (Budget Basis - For Management Use Only)  
 As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 695,201	\$ -	\$ 695,201	\$ 188,289	\$ 309,402	-39.1%	27%
Transfers In	66,317	-	66,317	41,943	33,159	26.5%	63%
<b>Total Operating Revenues</b>	<b>761,518</b>	<b>-</b>	<b>761,518</b>	<b>230,233</b>	<b>342,561</b>	<b>-32.8%</b>	<b>30%</b>
<b>Operating Expenses</b>							
Personnel Services	225,004	-	225,004	118,711	121,156	2.0%	53%
Other Operating Expenses	554,908	-	554,908	186,828	219,766	15.0%	34%
Transfers Out	40,600	-	40,600	-	20,300	No Current YTD	-
<b>Total Operating Expenses</b>	<b>820,512</b>	<b>-</b>	<b>820,512</b>	<b>305,539</b>	<b>361,222</b>	<b>15.4%</b>	<b>37%</b>
<b>Operating Income (Loss)</b>	<b>(58,994)</b>	<b>-</b>	<b>(58,994)</b>	<b>(75,306)</b>	<b>(18,661)</b>	<b>-303.5%</b>	<b>128%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Expenses	(500)	-	(500)	(175)	-	Not Planned	35%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(500)</b>	<b>-</b>	<b>(500)</b>	<b>(175)</b>	<b>-</b>	<b>Not Planned</b>	<b>35%</b>
<b>Net Income (Loss)</b>	<b>\$ (59,494)</b>	<b>\$ -</b>	<b>\$ (59,494)</b>	<b>\$ (75,481)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>127%</b>

Less than or equal to +/- 5% Variance  
 Between +/- 5.1% and +/- 20% Variance  
 Greater than +/- 20.1% Variance



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Special Reserves Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
<b>Operating Revenues</b>					
Operating Revenues	\$ -	-	\$ -	\$ 234,711	NA
<b>Total Operating Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>234,711</u>	<b>NA</b>
<b>Operating Expenses</b>					
Operating Expenses	25,000	-	25,000	25,484	102%
<b>Total Operating Expenses</b>	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>25,484</u>	<b>102%</b>
<b>Net Income (Loss)</b>	<u>\$ (25,000)</u>	<u>\$ -</u>	<u>\$ (25,000)</u>	<u>\$ 209,227</u>	<b>937%</b>

City of Casper, Wyoming  
**Statement of Assets, Liabilities and Fund Equity**  
**Debt Service Fund - Local Assessment Districts**  
**(Budget Basis - For Management Use Only)**  
December 31, 2014

		<b>Special Assessments Fund</b>
<b>Assets</b>		
Cash	\$	253,026
Investments		1,801,645
Market Adjustment on Investments		939
Interest Receivable		4,267
Local Assessments		<u>339,966</u>
Total Assets		2,399,844
<b>Total Assets</b>	<b>\$</b>	<b>2,399,844</b>
<b>Liabilities and Fund Equity</b>		
Liabilities		
Deferred Principal	\$	<u>131,441</u>
Total Liabilities		131,441
Fund Equity		
Net Assets		<u>2,268,403</u>
Total Fund Equity		2,268,403
<b>Total Liabilities and Fund Equity</b>	<b>\$</b>	<b>2,399,844</b>

City of Casper, Wyoming  
 Statement of Revenues and Expenditures  
**Debt Service Fund - Local Assessment Districts**  
 (Budget Basis - For Management Use Only)  
 As of December 31, 2014

	<u>Adopted Budget</u>	<u>Changes and</u>	<u>Revised Budget</u>	<u>Current Year To</u>	<u>Current Year %</u>
<b>Operating Revenues</b>					
Operating Revenues	\$ 36,000	\$ -	\$ 36,000	\$ 32,672	91%
<b>Total Operating Revenues</b>	<b>36,000</b>	<b>-</b>	<b>36,000</b>	<b>32,672</b>	<b>91%</b>
<b>Operating Expenses</b>					
Operating Expenses	1,375	-	1,375	659	48%
<b>Total Operating Expenses</b>	<b>1,375</b>	<b>-</b>	<b>1,375</b>	<b>659</b>	<b>48%</b>
<b>Operating Income (Loss)</b>	<b>34,625</b>	<b>-</b>	<b>34,625</b>	<b>32,013</b>	<b>92%</b>
<b>Capital &amp; Non-Operating</b>					
Capital & Non-Operating Revenues	4,150	-	4,150	2,364	57%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>4,150</b>	<b>-</b>	<b>4,150</b>	<b>2,364</b>	<b>57%</b>
<b>Net Income (Loss)</b>	<b>\$ 38,775</b>	<b>\$ -</b>	<b>\$ 38,775</b>	<b>\$ 34,377</b>	<b>89%</b>

City of Casper, Wyoming  
**Statement of Assets, Liabilities and Fund Equity**  
**Internal Services Funds**  
**(Budget Basis - For Management Use Only)**  
December 31, 2014

	Central Garage Fund	City Campus Fund	Information Technology Fund	Buildings & Structures Fund	Property & Liability Insurance Fund
<b>Assets</b>					
Current Assets					
Cash	\$ 220,349	\$ 53,475	\$ 23,255	\$ 47,992	\$ 449,552
Investments	829,093	9,208	-	59,933	250,012
Market Adjustment on Investments	(132)	(7)	-	(45)	(186)
Inventories - Net	507,881	-	-	-	-
Interest Receivable	2,956	48	-	312	1,300
Accounts Receivable - Net	23,287	-	-	-	13,898
Total Current Assets	1,583,433	62,724	23,255	108,192	714,576
Fixed Assets					
Land, Buildings, & Improvements	4,523,090	4,206,410	-	491,954	-
Equipment	506,748	57,917	421,092	138,659	-
Less Accumulated Depreciation	(2,536,254)	(1,792,270)	(396,549)	(206,441)	-
Net Fixed Assets	2,493,584	2,472,056	24,543	424,172	-
<b>Total Assets</b>	<b>\$ 4,077,017</b>	<b>\$ 2,534,780</b>	<b>\$ 47,797</b>	<b>\$ 532,364</b>	<b>\$ 714,576</b>
<b>Liabilities and Fund Equity</b>					
Liabilities					
Accounts Payable	\$ 106,369	\$ 3,366	\$ 1,336	\$ 8,779	\$ 114,442
Accrued Wages and Benefits	84,045	-	115,144	82,318	13,457
Customer Deposits	-	1,000	-	-	-
Total Liabilities	190,414	4,366	116,479	91,096	127,899
Fund Equity					
Net Assets	3,886,603	2,530,414	(68,682)	441,267	586,676
Encumbrances	23,287	-	-	-	30
Reserve for Encumbrances	(23,287)	-	-	-	(30)
Total Fund Equity	3,886,603	2,530,414	(68,682)	441,267	586,676
<b>Total Liabilities and Fund Equity</b>	<b>\$ 4,077,017</b>	<b>\$ 2,534,780</b>	<b>\$ 47,797</b>	<b>\$ 532,364</b>	<b>\$ 714,576</b>

City of Casper, Wyoming  
 Statement of Revenues and Expenditures  
**Central Garage Fund**  
 (Budget Basis - For Management Use Only)  
 As of December 31, 2014

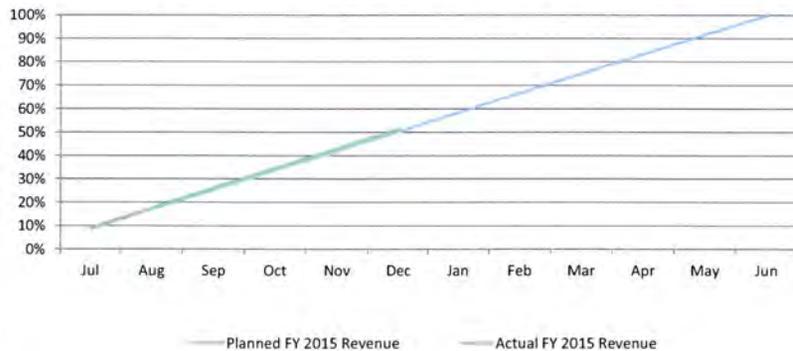
	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 2,373,840	\$ -	\$ 2,373,840	\$ 1,220,971	\$ 1,186,920	2.9%	51%
Transfer In	14,052	-	14,052	7,026	7,026	0.0%	50%
<b>Total Operating Revenues</b>	<b>2,387,892</b>	<b>-</b>	<b>2,387,892</b>	<b>1,227,997</b>	<b>1,193,946</b>	<b>2.9%</b>	<b>51%</b>
<b>Operating Expenses</b>							
Personnel Services	917,628	-	917,628	503,532	494,107	-1.9%	55%
Other Operating Expenses	1,447,704	-	1,447,704	755,045	687,058	-9.9%	52%
<b>Total Operating Expenses</b>	<b>2,365,332</b>	<b>-</b>	<b>2,365,332</b>	<b>1,258,577</b>	<b>1,181,166</b>	<b>-6.6%</b>	
<b>Operating Income (Loss)</b>	<b>22,560</b>	<b>-</b>	<b>22,560</b>	<b>(30,580)</b>	<b>12,780</b>	<b>-339.3%</b>	<b>-136%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	3,500	-	3,500	2,778	-	Not Planned	79%
Capital & Non-Operating Expenses	(483,000)	-	(483,000)	(16,771)	-	Not Planned	3%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(479,500)</b>	<b>-</b>	<b>(479,500)</b>	<b>(13,993)</b>	<b>-</b>	<b>Not Planned</b>	<b>3%</b>
<b>Net Income (Loss)</b>	<b>\$ (456,940)</b>	<b>\$ -</b>	<b>\$ (456,940)</b>	<b>\$ (44,573)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>10%</b>

Less than or equal to +/- 5% Variance

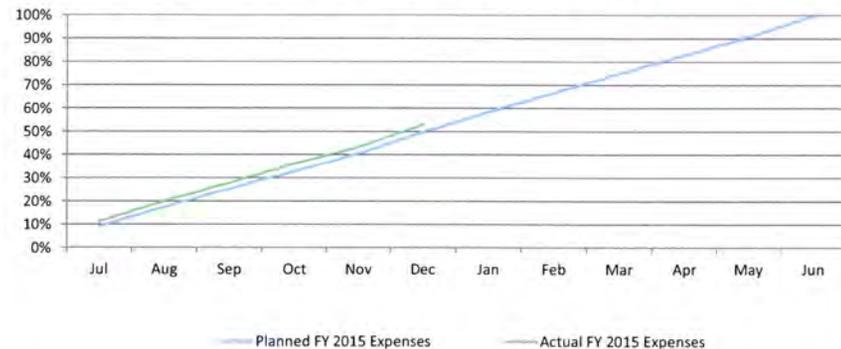
Between +/- 5.1% and +/- 20% Variance

Greater than +/- 20.1% Variance

**Central Garage Fund Operating Revenue  
 FY 2015 Planned Year Budget Versus Actual**



**Central Garage Fund Operating Expenses  
 FY 2015 Planned Year Budget Versus Actual**



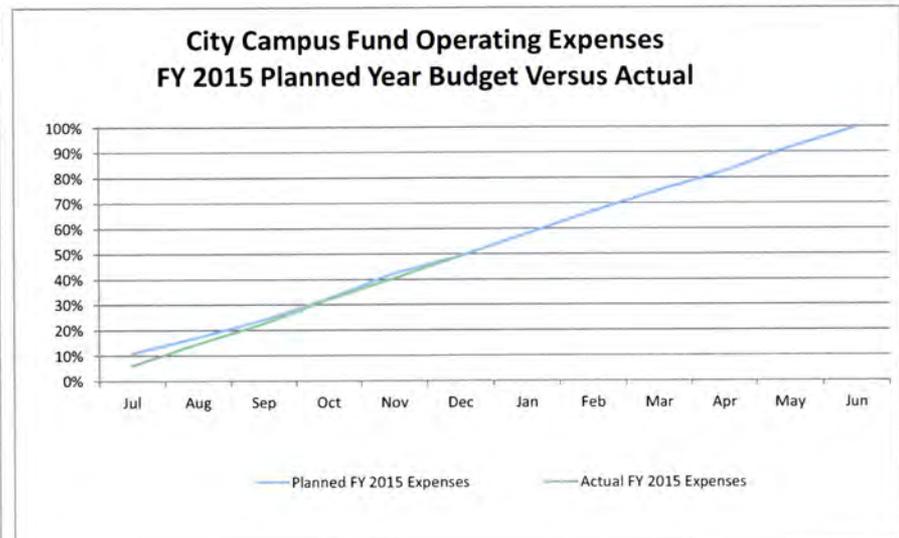
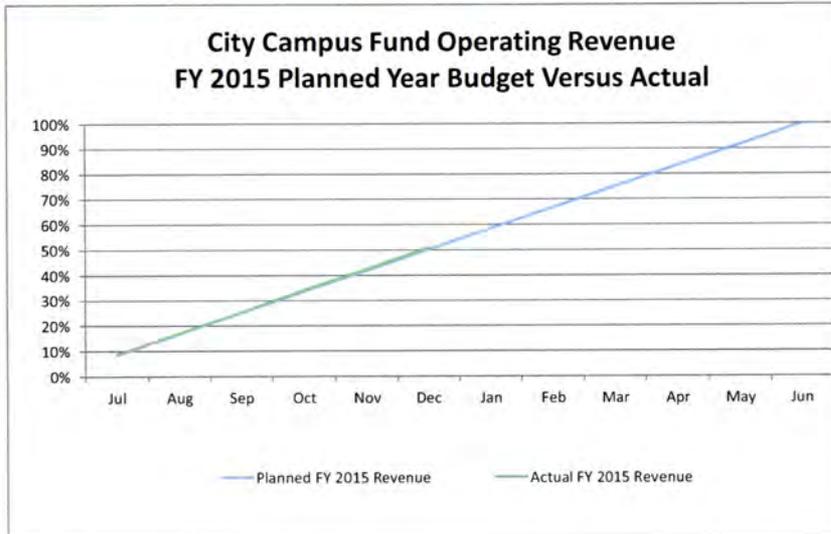
City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**City Campus Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 8,500	\$ -	\$ 8,500	\$ 7,052	\$ 4,496	56.9%	83%
Transfers In	341,209	-	341,209	170,604	170,605	0.0%	50%
<b>Total Operating Revenues</b>	<b>349,709</b>	<b>-</b>	<b>349,709</b>	<b>177,656</b>	<b>175,100</b>	<b>1.5%</b>	<b>51%</b>
<b>Operating Expenses</b>							
Operating Expenses	295,753	-	295,753	145,680	145,458	-0.2%	49%
<b>Total Operating Expenses</b>	<b>295,753</b>	<b>-</b>	<b>295,753</b>	<b>145,680</b>	<b>145,458</b>	<b>-0.2%</b>	<b>49%</b>
<b>Operating Income (Loss)</b>	<b>53,956</b>	<b>-</b>	<b>53,956</b>	<b>31,976</b>	<b>29,642</b>	<b>7.9%</b>	<b>59%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	60	-	60	36	-	Not Planned	60%
Capital & Non-Operating Expenses	(54,016)	-	(54,016)	(2,311)	-	Not Planned	4%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(53,956)</b>	<b>-</b>	<b>(53,956)</b>	<b>(2,275)</b>	<b>-</b>	<b>Not Planned</b>	<b>4%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,701</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>NA</b>

Less than or equal to +/- 5% Variance

Between +/- 5.1% and +/- 20% Variance

Greater than +/- 20.1% Variance



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Information Technology Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

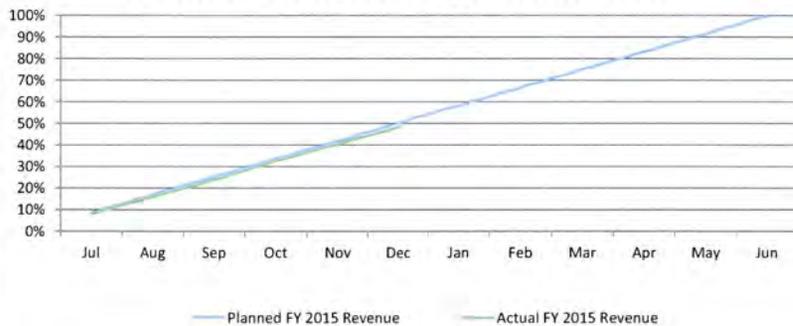
	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 783,459	-	\$ 783,459	\$ 365,152	\$ 391,730	7.3%	47%
Transfers In	573,333	-	573,333	286,667	286,667	0.0%	50%
<b>Total Operating Revenues</b>	<b>1,356,792</b>	<b>-</b>	<b>1,356,792</b>	<b>651,818</b>	<b>678,396</b>	<b>-3.9%</b>	<b>48%</b>
<b>Operating Expenses</b>							
Personnel Services	1,276,811	-	1,276,811	676,736	687,514	1.6%	53%
Other Operating Expenses	70,881	-	70,881	50,567	50,814	0.5%	71%
<b>Total Operating Expenses</b>	<b>1,347,692</b>	<b>-</b>	<b>1,347,692</b>	<b>727,303</b>	<b>738,328</b>	<b>1.5%</b>	<b>54%</b>
<b>Operating Income (Loss)</b>	<b>9,100</b>	<b>-</b>	<b>9,100</b>	<b>(75,485)</b>	<b>(59,932)</b>	<b>-26.0%</b>	<b>-830%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	400	-	400	180	-	Not Planned	45%
Capital & Non-Operating Expenses	(9,500)	-	(9,500)	(537)	-	Not Planned	6%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(9,100)</b>	<b>-</b>	<b>(9,100)</b>	<b>(357)</b>	<b>-</b>	<b>Not Planned</b>	<b>4%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (75,842)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>NA</b>

Less than or equal to +/- 5% Variance

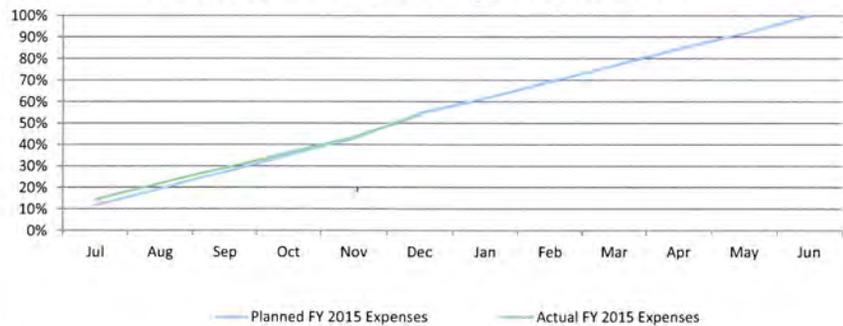
Between +/- 5.1% and +/- 20% Variance

Greater than +/- 20.1% Variance

**Information Technology Fund Operating Revenue  
FY 2015 Planned Year Budget Versus Actual**



**Information Technology Fund Operating Expenses  
FY 2015 Planned Year Budget Versus Actual**



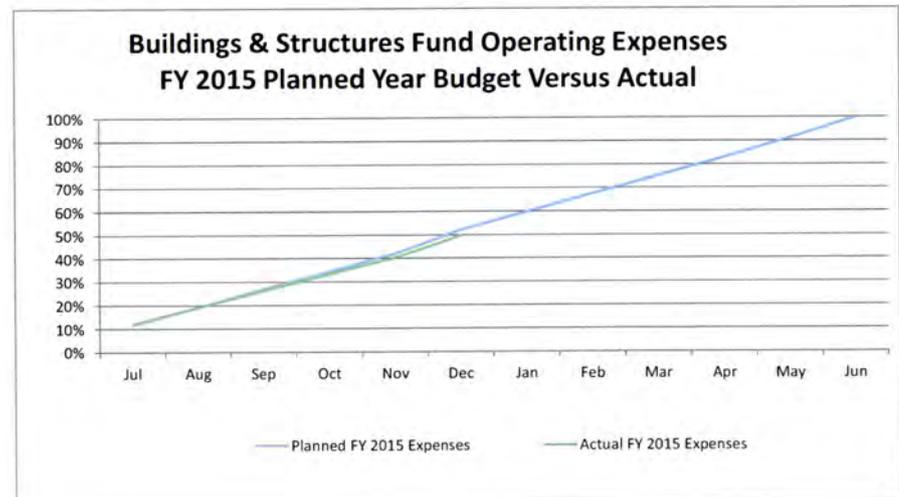
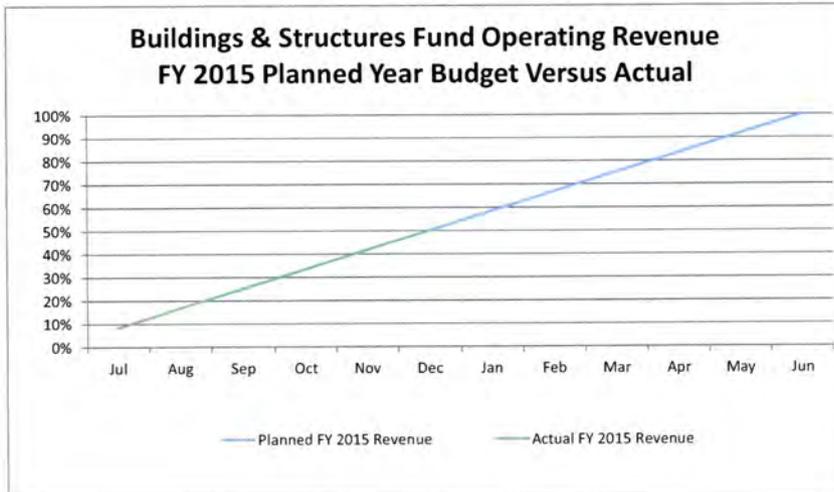
City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Buildings & Structures Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 580,254	\$ -	\$ 580,254	\$ 290,127	\$ 290,127	0.0%	50%
Transfers In	515,614	-	515,614	257,807	257,807	0.0%	50%
<b>Total Operating Revenues</b>	<b>1,095,868</b>	<b>-</b>	<b>1,095,868</b>	<b>547,934</b>	<b>547,934</b>	<b>0.0%</b>	<b>50%</b>
<b>Operating Expenses</b>							
Personnel Services	838,184	-	838,184	437,531	451,330	3.1%	52%
Other Operating Expenses	251,284	-	251,284	103,326	117,276	11.9%	41%
<b>Total Operating Expenses</b>	<b>1,089,468</b>	<b>-</b>	<b>1,089,468</b>	<b>540,857</b>	<b>568,606</b>	<b>4.9%</b>	<b>50%</b>
<b>Operating Income (Loss)</b>	<b>6,400</b>	<b>-</b>	<b>6,400</b>	<b>7,077</b>	<b>(20,672)</b>	<b>134.2%</b>	<b>111%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	600	-	600	301	-	Not Planned	50%
Capital & Non-Operating Expenses	(7,000)	-	(7,000)	(575)	-	Not Planned	8%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(6,400)</b>	<b>-</b>	<b>(6,400)</b>	<b>(274)</b>	<b>-</b>	<b>Not Planned</b>	<b>4%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,803</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>NA</b>

Less than or equal to +/- 5% Variance

Between +/- 5.1% and +/- 20% Variance

Greater than +/- 20.1% Variance



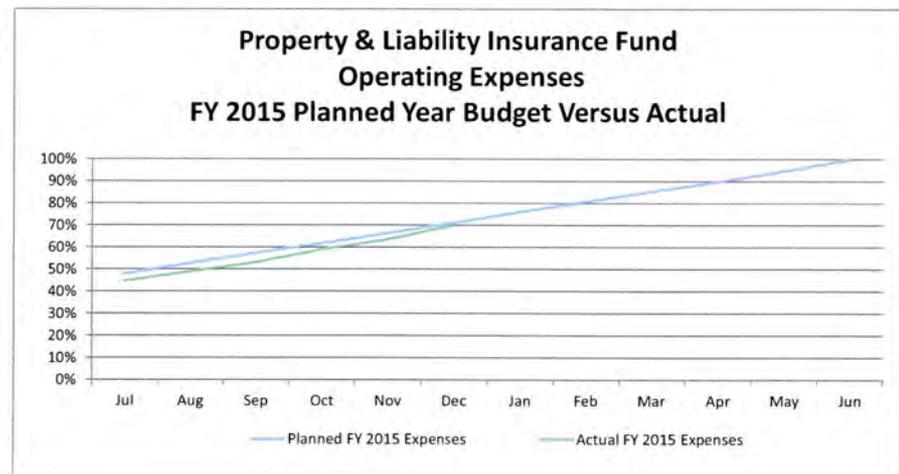
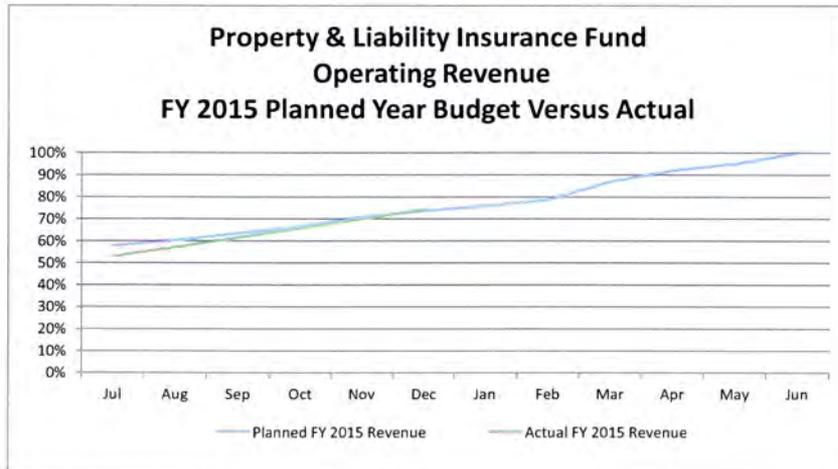
City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Property & Liability Insurance Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 2,053,612	\$ -	\$ 2,053,612	\$ 1,666,416	\$ 1,646,758	1.2%	81%
Transfers In	596,377	-	596,377	298,188	298,189	0.0%	50%
<b>Total Operating Revenues</b>	<b>2,649,989</b>	<b>-</b>	<b>2,649,989</b>	<b>1,964,605</b>	<b>1,944,947</b>	<b>1.0%</b>	<b>74%</b>
<b>Operating Expenses</b>							
Personnel Services	191,552	-	191,552	131,524	103,143	-27.5%	69%
Other Operating Expenses	2,319,504	-	2,319,504	1,633,115	1,691,240	3.4%	70%
<b>Total Operating Expenses</b>	<b>2,511,056</b>	<b>-</b>	<b>2,511,056</b>	<b>1,764,639</b>	<b>1,794,383</b>	<b>1.7%</b>	<b>70%</b>
<b>Operating Income (Loss)</b>	<b>138,933</b>	<b>-</b>	<b>138,933</b>	<b>199,966</b>	<b>150,564</b>	<b>32.8%</b>	<b>144%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	150,000	-	150,000	116,429	-	Not Planned	78%
Capital & Non-Operating Expenses	(286,900)	-	(286,900)	(142,059)	-	Not Planned	50%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(136,900)</b>	<b>-</b>	<b>(136,900)</b>	<b>(25,630)</b>	<b>-</b>	<b>Not Planned</b>	<b>19%</b>
<b>Net Income (Loss)</b>	<b>\$ 2,033</b>	<b>\$ -</b>	<b>\$ 2,033</b>	<b>\$ 174,336</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>8575%</b>

Less than or equal to +/- 5% Variance

Between +/- 5.1% and +/- 20% Variance

Greater than +/- 20.1% Variance



City of Casper, Wyoming  
**Statement of Assets, Liabilities and Fund Equity**  
**Trust & Agency Funds**  
**(Budget Basis - For Management Use Only)**  
December 31, 2014

	Trust Funds				Agency Fund
	Perpetual Care Fund	Metro Animal Services Fund	Public Safety Comm. Center Fund	Health Insurance Fund	Amoco Reuse Joint Power Board Fund
<b>Assets</b>					
Current Assets					
Cash	\$ 812,437	\$ 108,742	\$ (340,755)	\$ 40,379	\$ -
Investments	26,466,397	172,750	-	5,262,652	10,067,353
Market Adjustment on Investments	368,876	61	-	3,218	-
Interest Receivable	114,839	474	-	6,625	-
Accounts Receivable - Net	191,941	24,268	35,644	40,315	-
Notes Receivable - Net	6,046,832	-	-	-	-
Total Current Assets	34,001,322	306,295	(305,111)	5,353,189	10,067,353
Fixed Assets					
Land, Buildings, & Improvements	-	822,361	-	-	-
Equipment	-	191,337	6,640,186	-	-
Less Accumulated Depreciation	-	(513,293)	(5,860,624)	-	-
Net Fixed Assets	-	500,405	779,561	-	-
<b>Total Assets</b>	<b>\$ 34,001,322</b>	<b>\$ 806,700</b>	<b>\$ 474,451</b>	<b>\$ 5,353,189</b>	<b>\$ 10,067,353</b>
<b>Liabilities and Owner's Equity</b>					
Current Liabilities					
Accounts Payable	\$ 2,421	\$ 19,952	\$ 17,000	\$ 53,982	\$ -
OPEB Liability	-	-	-	14,190,653	-
Due to Agency	-	-	-	-	10,067,353
Accrued Wages and Benefits	-	51,868	51,506	4,752	-
Claims Incurred But Not Reported	-	-	-	1,271,130	-
Total Current Liabilities	2,421	71,820	68,506	15,520,517	10,067,353
Fund equity					
Net Assets	1,497,614	734,880	405,945	(11,167,329)	-
Restricted & Reserved	32,501,288	-	-	1,000,000	-
Encumbrances	6,000	-	-	-	-
Reserve for Encumbrances	(6,000)	-	-	-	-
Total Fund Equity	33,998,901	734,880	405,945	(10,167,329)	-
<b>Total Liabilities and Fund Equity</b>	<b>\$ 34,001,322</b>	<b>\$ 806,700</b>	<b>\$ 474,451</b>	<b>\$ 5,353,189</b>	<b>\$ 10,067,353</b>

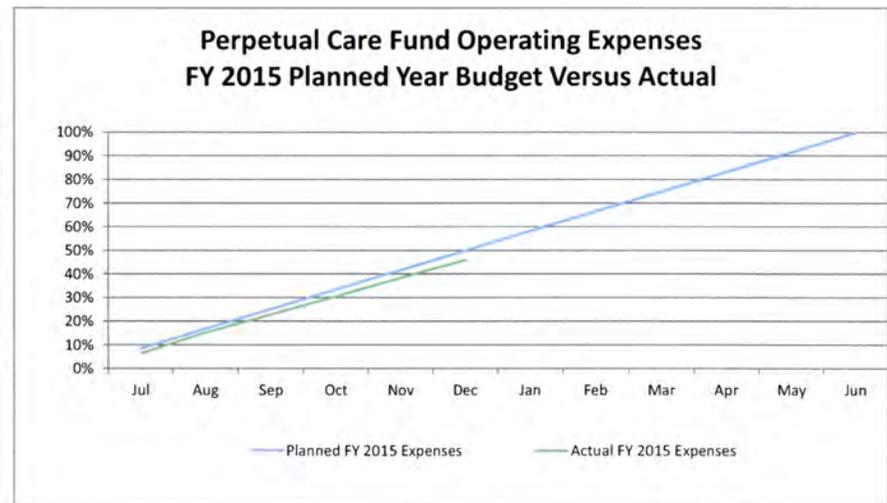
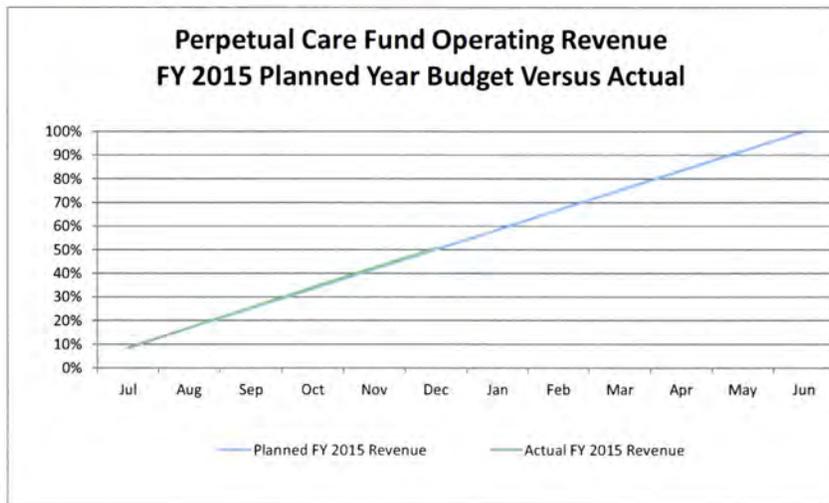
City of Casper, Wyoming  
**Perpetual Care Principal Balances**  
 (Budget Basis - For Management Use Only)  
 December 31, 2014

	<u>Non Spendable</u>	<u>Spendable</u>
<b>Funds</b>		
Building Trust	\$ 4,347,295	\$ -
North Plattes Park Trust	1,202,215	-
Urban Forestry Trust	279,445	-
Operations Trust	26,672,332	-
Florence S. Richman Trust	-	10,000
<b>Total</b>	<u>\$ 32,501,288</u>	<u>\$ 10,000</u>

City of Casper, Wyoming  
 Statement of Revenues and Expenditures  
**Perpetual Care Fund**  
 (Budget Basis - For Management Use Only)  
 As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 541,821	\$ -	\$ 541,821	\$ 289,647	\$ 270,911	6.9%	53%
Transfer In	2,182,336	-	2,182,336	1,091,168	1,091,168	0.0%	50%
<b>Total Operating Revenues</b>	<b>2,724,157</b>	<b>-</b>	<b>2,724,157</b>	<b>1,380,815</b>	<b>1,362,079</b>	<b>1.4%</b>	<b>51%</b>
<b>Operating Expenses</b>							
Operating Expenses	289,270	-	289,270	28,132	144,635	80.5%	10%
Transfers Out	2,625,639	-	2,625,639	1,312,820	1,312,820	0.0%	50%
<b>Total Operating Expenses</b>	<b>2,914,909</b>	<b>-</b>	<b>2,914,909</b>	<b>1,340,951</b>	<b>1,457,455</b>	<b>8.0%</b>	<b>46%</b>
<b>Operating Income (Loss)</b>	<b>(190,752)</b>	<b>-</b>	<b>(190,752)</b>	<b>39,864</b>	<b>(95,376)</b>	<b>141.8%</b>	<b>121%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Expenses	(175,800)	-	(175,800)	(8,485)	-	Not Planned	5%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(175,800)</b>	<b>-</b>	<b>(175,800)</b>	<b>(8,485)</b>	<b>-</b>	<b>Not Planned</b>	<b>5%</b>
<b>Net Income (Loss)</b>	<b>\$ (366,552)</b>	<b>\$ -</b>	<b>\$ (366,552)</b>	<b>\$ 31,379</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>109%</b>

Less than or equal to +/- 5% Variance  
 Between +/- 5.1% and +/- 20% Variance  
 Greater than +/- 20.1% Variance



City of Casper, Wyoming  
Statement of Revenues and Expenditures  
**Metro Animal Services Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

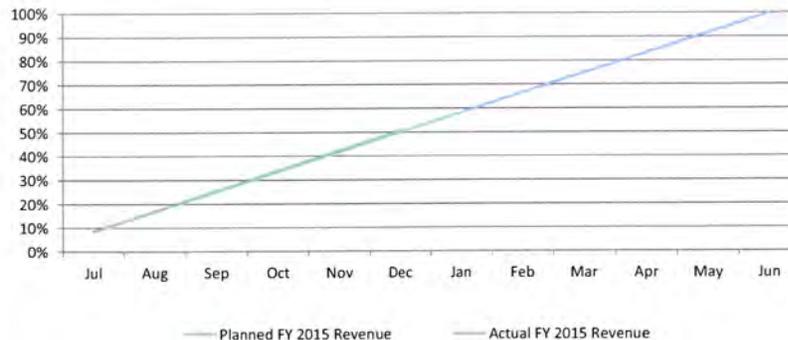
	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 305,039	\$ -	\$ 305,039	\$ 159,391	\$ 151,297	5.3%	52%
Transfer In	759,030	-	759,030	379,515	379,515	0.0%	50%
<b>Total Operating Revenues</b>	<b>1,064,069</b>	<b>-</b>	<b>1,064,069</b>	<b>538,906</b>	<b>530,812</b>	<b>1.5%</b>	<b>51%</b>
<b>Operating Expenses</b>							
Personnel Services	809,205	-	809,205	350,134	435,726	19.6%	43%
Other Operating Expenses	232,064	-	232,064	157,731	116,983	-34.8%	68%
<b>Total Operating Expenses</b>	<b>1,041,269</b>	<b>-</b>	<b>1,041,269</b>	<b>507,865</b>	<b>552,708</b>	<b>8.1%</b>	<b>49%</b>
<b>Operating Income (Loss)</b>	<b>22,800</b>	<b>-</b>	<b>22,800</b>	<b>31,041</b>	<b>(21,896)</b>	<b>241.8%</b>	<b>136%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	4,200	-	4,200	2,763	-	Not Planned	66%
Capital & Non-Operating Expenses	(95,100)	-	(95,100)	(67,161)	-	Not Planned	71%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(90,900)</b>	<b>-</b>	<b>(90,900)</b>	<b>(64,398)</b>	<b>-</b>	<b>Not Planned</b>	<b>71%</b>
<b>Net Income (Loss)</b>	<b>\$ (68,100)</b>	<b>\$ -</b>	<b>\$ (68,100)</b>	<b>\$ (33,357)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>49%</b>

Less than or equal to +/- 5% Variance

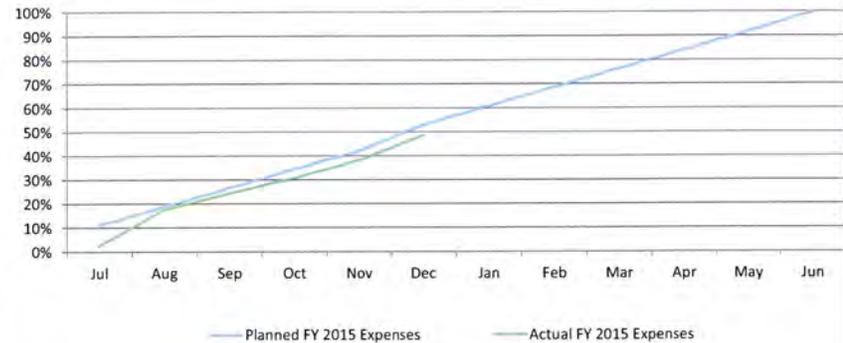
Between +/- 5.1% and +/- 20% Variance

Greater than +/- 20.1% Variance

**Metro Animal Services Fund Operating Revenue  
FY 2015 Planned Year Budget Versus Actual**



**Metro Animal Services Fund Operating Expenses  
FY 2015 Planned Year Budget Versus Actual**



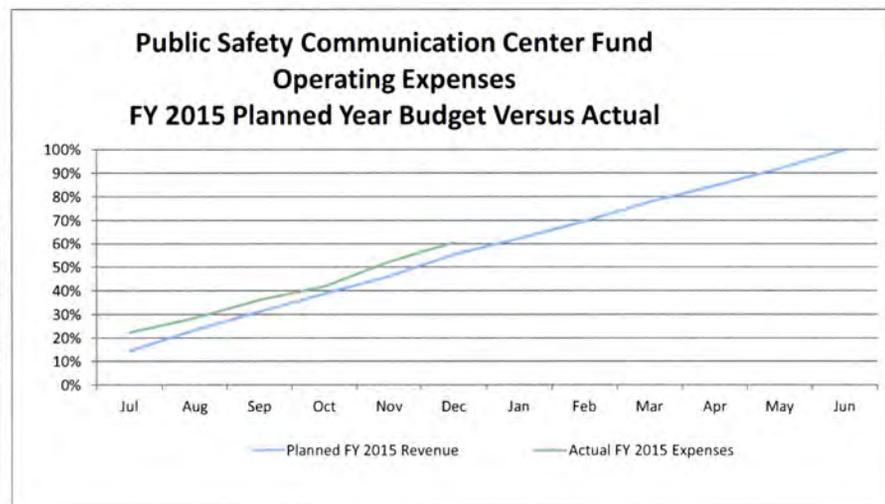
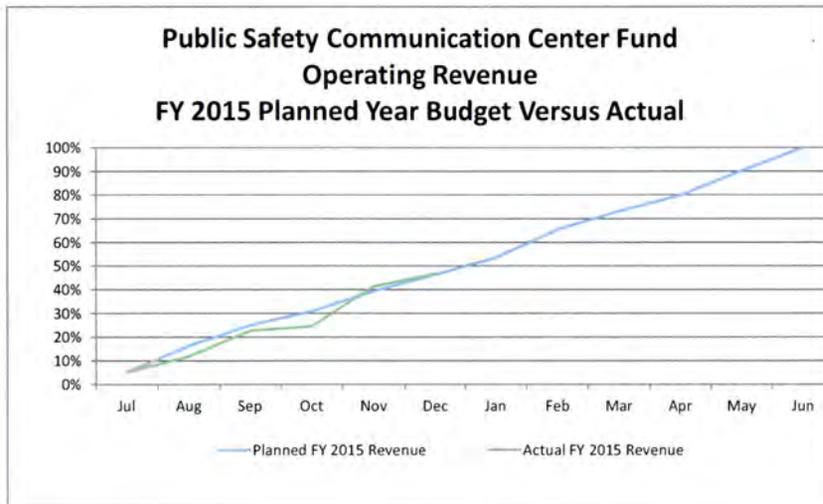
City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Public Safety Communication Center Fund**  
**(Budget Basis - For Management Use Only)**  
As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 1,429,496	\$ -	\$ 1,429,496	\$ 633,658	\$ 627,058	1.1%	44%
Transfer In	882,709	-	882,709	441,354	441,355	0.0%	50%
<b>Total Operating Revenues</b>	<b>2,312,205</b>	<b>-</b>	<b>2,312,205</b>	<b>1,075,012</b>	<b>1,068,413</b>	<b>0.6%</b>	<b>46%</b>
<b>Operating Expenses</b>							
Personnel Services	1,372,113	-	1,372,113	766,698	738,830	-3.8%	56%
Other Operating Expenses	940,661	(4,500)	936,161	631,327	538,787	-17.2%	67%
<b>Total Operating Expenses</b>	<b>2,312,774</b>	<b>(4,500)</b>	<b>2,308,274</b>	<b>1,398,025</b>	<b>1,277,617</b>	<b>-9.4%</b>	<b>61%</b>
<b>Operating Income (Loss)</b>	<b>(569)</b>	<b>4,500</b>	<b>3,931</b>	<b>(323,013)</b>	<b>(209,204)</b>	<b>-54.4%</b>	<b>-8217%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	500	-	500	3,000	-	Not Planned	600%
Capital & Non-Operating Expenses	(2,000)	(4,500)	(6,500)	(6,853)	-	Not Planned	105%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(1,500)</b>	<b>(4,500)</b>	<b>(6,000)</b>	<b>(3,853)</b>	<b>-</b>	<b>Not Planned</b>	<b>64%</b>
<b>Net Income (Loss)</b>	<b>\$ (2,069)</b>	<b>\$ -</b>	<b>\$ (2,069)</b>	<b>\$ (326,866)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>15798%</b>

Less than or equal to +/- 5% Variance

Between +/- 5.1% and +/- 20% Variance

Greater than +/- 20.1% Variance



City of Casper, Wyoming  
Statement of Revenues and Expenditures  
**Health Insurance Fund**  
(Budget Basis - For Management Use Only)  
As of December 31, 2014

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 6,827,924	\$ -	\$ 6,827,924	\$ 3,335,489	\$ 3,413,140	-2.3%	49%
Transfer In	1,173	-	1,173	587	587	0.0%	50%
<b>Total Operating Revenues</b>	<b>6,829,097</b>	<b>-</b>	<b>6,829,097</b>	<b>3,336,075</b>	<b>3,413,727</b>	<b>-2.3%</b>	<b>49%</b>
<b>Operating Expenses</b>							
Personnel Services	83,063	-	83,063	44,069	44,726	1.5%	53%
Other Operating Expenses	7,305,850	-	7,305,850	4,442,961	3,529,096	-25.9%	61%
<b>Total Operating Expenses</b>	<b>7,388,913</b>	<b>-</b>	<b>7,388,913</b>	<b>4,487,030</b>	<b>3,573,822</b>	<b>-25.6%</b>	<b>61%</b>
<b>Operating Income (Loss)</b>	<b>(559,816)</b>	<b>-</b>	<b>(559,816)</b>	<b>(1,150,955)</b>	<b>(160,095)</b>	<b>-618.9%</b>	<b>206%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	578,000	-	578,000	255,432	-	Not Planned	44%
Capital & Non-Operating Expenses	(3,500)	-	(3,500)	(1,211)	-	Not Planned	35%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>574,500</b>	<b>-</b>	<b>574,500</b>	<b>254,221</b>	<b>-</b>	<b>Not Planned</b>	<b>44%</b>
<b>Net Income (Loss)</b>	<b>\$ 14,684</b>	<b>\$ -</b>	<b>\$ 14,684</b>	<b>\$ (896,734)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>-6107%</b>

Less than or equal to +/- 5% Variance

Between +/- 5.1% and +/- 20% Variance

Greater than +/- 20.1% Variance

Note: Does not include \$1.6 million non cash adjustment for OPEB Liability in Current Budget Year

