

## **COUNCIL WORK SESSION**

Tuesday, August 25, 2015, Following Special Regular Session  
Casper City Hall  
Council Meeting Room

### AGENDA

1. Marion Kreiner Splash Pad
2. CDBG - Review of FY2014/2015 CAPER
3. CAP Reports Discussion
4. Begonia Bluffs Properties
5. BMX Pump Track
6. FY2015 Year End
7. Future Agenda Review
8. Around the Table
9. Executive Session – Ward II Applicants

August 17, 2015

MEMO TO: John C. Patterson, City Manager

FROM: Doug Follick, Leisure Services Director

SUBJECT: Recommendation to Delay Splash Pad Re-Bid for Marion Kreiner Pool  
Marion Kreiner Splash Pad, Project No. 14-70

Recommendation:

That Council, delay rebidding the Marion Kreiner Splash Pad, Project No. 14-70.

Summary:

After reviewing available funds and the reduced scope of the proposed splash pad for Marion Kreiner to come within budget, staff is recommending that Council delay replacing the wading pool at Marion Kreiner until an adequate funding source is identified.

Staff estimates that an additional \$150,000 will be needed to construct the Marion Kreiner Splash Pad as designed.

May 19, 2015

MEMO TO: John C. Patterson, City Manager

FROM: Andrew B. Beamer, P.E., Public Services Director  
Jason Knopp, P.E., City Engineer  
Ethan Yonker, E.I.T., Associate Engineer

SUBJECT: Bid Rejection  
Marion Kreiner Splash Pad, Project No. 14-70

Recommendation:

That Council, by minute action, reject the bid submitted for the Marion Kreiner Splash Pad, Project No. 14-70.

Summary:

On Tuesday, May 5, 2015, one (1) bid was received to build a splash pad in place of the Marion Kreiner wading pool. The bid received for this work follows:

<u>CONTRACTOR</u>	<u>BUSINESS LOCATION</u>	<u>BID AMOUNT</u>
Haass Construction	Casper, WY	\$345,380.00

The estimate prepared by the OLC was \$153,690.00.

This project includes the installation of several play features in the area of the existing wading pool.

It is recommended that this bid be rejected as it exceeded the OLC's estimate and the available budget. The City will look to scale back and/or find additional funding for the project and rebid it in the fall of 2015.

OLC ESTIMATE

Haass Construction

Item	Description	Quantity	Unit	Lump Sum Price	Lump Sum Price
1	Mobilization	1	LS	\$ 15,369.00	
2	Splash Pad Installation	1	LS	\$ 138,321.00	
<b>Total Base Bid</b>				\$ 153,690.00	\$ 345,380.00

August 18, 2015

MEMO TO: John C. Patterson, City Manager

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

SUBJECT: Consideration and Review of Fiscal Year 2014-2015 Community Development Block Grant (CDBG) Consolidated Annual Performance and Evaluation Report (CAPER).

Recommendation:

That Council, consider and review the Fiscal Year 2014-2015 Community Development Block Grant Consolidated Annual Performance and Evaluation Report (CAPER) for the period covering July 1, 2014 through June 30, 2015.

Summary:

As a requirement of an entitlement community for Community Development Block Grant (CDBG) funds from the U.S. Department of Housing and Urban Development (HUD), the City of Casper must submit a Consolidated Annual Plan Evaluation Report (CAPER) detailing to HUD how the City used its CDBG funds. The Housing and Community Development Division has prepared a draft of the CAPER for the period covering July 1, 2014 through June 30, 2015. The Introduction and Executive Summary will be discussed in the August 25<sup>th</sup> work session, and the full draft will be presented at the September 15<sup>th</sup> Council meeting.

Law requires a public hearing on the CAPER be held in the presence of the Mayor and City Council members. The public hearing is a concurrent action with the fifteen (15) day public comment period that ends September 8, 2015. All comments received from the public comment period and the public hearing will be incorporated into the final CAPER that will be submitted to HUD no later than October 1, 2015.

# Fifth Program Year CAPER

## INTRODUCTION

The City of Casper Consolidated Annual Performance and Evaluation Report (CAPER) has been prepared to meet statutory performance requirements for the expenditures and use of Community Development Block Grant (CDBG) funds.

The Executive Summary summarizes the performance for the fifth year of the Five-Year Consolidated Plan.

The CAPER document also includes individual activity descriptions, projections, and results for the 2014 Program Year activities.

The City of Casper is a recipient of Entitlement Grant funding from the U.S. Department of Housing and Urban Development. The CDBG Program is facilitated and overseen by the Housing and Community Development Office of the City.

The CAPER provides an overview of community development and housing activities undertaken by the City of Casper during Program Year 2014.

The overall goal of the community planning and development programs covered in the Consolidated Plan is to develop a viable community by providing decent, safe and sanitary housing; promoting suitable living environments and expanding economic opportunities for low and moderate income persons. The primary means in which the City will achieve its goals is to strengthen partnerships between private sector, for-profit/non-profit organizations, and all levels of government, in the production and operation of affordable housing.

The City administers the public participation process by facilitating public hearings, holding public meetings, publishing legal notices, collecting and responding to public comments and presenting reports to the Casper City Council for review and approval.

This report, along with the Grantee Performance Reports (GPR), will meet the Consolidated Plan performance report requirements pursuant to 24CFR 91.520. The GPR delineates in detail, the CDBG sources made available, investment of the resources, geographical location of investments and persons assisted including racial and ethnic status, per 91.520(a). It also includes the use of CDBG funds during the program year and the number of families /persons served by income pursuant to 91.520 (d). The report provides detail on actions taken to affirmatively further fair housing and assess the use of the CDBG funds applied to priorities identified in the Consolidated Plan.

## EXECUTIVE SUMMARY

The Fifth Year Program of the City of Casper's Five-Year Consolidated Plan was successful in its achievements in working towards the major initiatives that were planned to take place. The activities that were undertaken during the fifth program year addressed the strategic plan objectives and the areas of high priority that were identified in the Five-Year Consolidated Plan.

Improving neighborhoods and housing for the residents of the City of Casper continues to be one of the major focuses of Community Development Block Grant (CDBG) funding. This past year funds were used for badly needed rehabilitation and the removal of dangerous buildings from neighborhoods enabling upgraded, safe, and new housing to be developed.

Improvements and repairs at LifeSteps Campus were badly needed this past year. Considerable accomplishments were achieved in making the Campus safer and more inviting to families and individuals that live there. Contractors, however, were in short supply. With the mild winter in Casper contractors were able to schedule projects virtually all year long. More work is needed to be done on the Campus and remaining funding for campus improvements will be expended as soon as projects can be bid on and scheduled.

The transportation assistance funds continue to be well used. Over seven hundred individuals in the City were able to access transportation for medical, employment, and social service appointments as well as grocery shopping and recreational needs. The transit services continue to be in demand and the increase in annual rides may necessitate additions to the program.

Support was provided to private developers interested in increasing the inventory of affordable single family, multi-family, and senior citizen housing stock. Several new developments are being considered in housing for the upcoming year; some in partnership with the City of Casper.

Economic development efforts were supported in the City's core as well as the surrounding area. Promoting the area better to the public and encouraging growth and property upgrades with business owners brought more individuals into the OYD and downtown area which contributes to the economic growth of the community.

The City of Casper takes its responsibility of administering its CDBG entitlement very seriously. The community relies on the City to ensure all funds allocated, and spent, meet community needs, based upon public input. Steps are taken to ensure equal consideration of all requests with prudent stewardship guiding all funding decisions.

CDBG funds were used exclusively to meet one of the three national objectives, and the City complied with the overall benefit certification. According to the PR26 Report, (Exhibit B to this report), Eighty-five point thirteen percent (85.13%) of CDBG funds benefited low-moderate income persons. In FY 14/15, CDBG funds benefited low-moderate income homeowners, victims of domestic violence, youth at risk, persons and families who are homeless, elderly persons, disabled persons, low-moderate income persons without personal transportation and low-moderate income neighborhoods.

*CAPNC Funding Breakdown for Office Operations FY 16*

<b>Funds</b>	<b>Admin.</b>	<b>Direct Service</b>	<b>Sub-contract</b>	<b>TOTAL</b>	<b>Service</b>
CSBG	\$ 32,400.00	\$ 410,487.00	\$ 25,000.00	\$ 467,887.00	Self Sufficiency (financial education, job skills), emergency service (rent/utility),transitional housing
TANF	\$ -	\$ 57,500.00	\$ 45,000.00	\$ 102,500.00	Self Sufficiency (financial education, job skills), job training
HCH (See Note)	\$ 58,261.00	\$ 1,005,980.00	\$ -	\$ 1,064,241.00	Primary health care, dental, vision,
ESG	\$ 2,850.00	\$ 35,150.00	\$ -	\$ 38,000.00	Rapid Rehousing, Outreach
HUD/SHP	\$ 9,991.00	\$ 95,375.00	\$ -	\$ 105,366.00	Transitional Housing
Ellbogen Foundation	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00	Tutoring, Emergency Rent
JABG	\$ 344.00	\$ -	\$ 12,393.00	\$ 12,737.00	Child Out of Home Placement Prevention
RSVP	\$ -	\$ 106,032.00	\$ 10,000.00	\$ 116,032.00	Senior Community Engagement & Volunteers for Local Non Profits
United Way	\$ -	\$ 25,700.00	\$ -	\$ 25,700.00	Specialty Medical Services
PATH	\$ -	\$ 90,500.00	\$ -	\$ 90,500.00	Housing First for Chronically Homeless
City of Casper	\$ 74,891.00	\$ 72,788.00	\$ 166,317.00	\$ 313,996.00	see attached
Natrona County	\$ 74,891.00	\$ 44,612.00	\$ 101,073.00	\$ 220,576.00	see attached
<b>TOTAL</b>	<b>\$ 253,628.00</b>	<b>\$ 1,959,124.00</b>	<b>\$ 359,783.00</b>	<b>\$ 2,572,535.00</b>	

NOTE: Includes \$222,510 that has been applied for but pending final approval.

Total Administration for the CAPNC office is 10%.

CAPNC 2016 Agency Hearings

Organization	Amt Requested	Amount Recommended	2015 Rec'd	
12-24 Club	\$ 45,000.00	\$ 12,200.00	\$ -	*New request
ARC of Natrona County	\$ 15,000.00	\$ 9,800.00	\$ 9,000.00	
Brain Injury Alliance	\$ 15,000.00	\$ 4,200.00	\$ -	
CASA of Natrona County	\$ 30,000.00	\$ 14,600.00	\$ 11,300.00	
YMCA	\$ 25,000.00	\$ -	\$ -	*New request
Central WY Senior Services	\$ 40,000.00	\$ 22,800.00	\$ 23,400.00	
Child Advocacy Project	\$ 32,000.00	\$ 17,900.00	\$ 16,800.00	
Child Development Center	\$ 15,000.00	\$ 10,300.00	\$ 10,500.00	
Casper Family Connections	\$ 20,000.00	\$ -	\$ -	*New request
Food Bank of the Rockies	\$ 35,000.00	\$ 22,800.00	\$ 20,500.00	
Girl Scouts	\$ 14,112.00	\$ 5,800.00	\$ -	*New request
Hospice	\$ 21,905.00	\$ 12,100.00	\$ -	*New request
Meals on Wheels	\$ 12,000.00	\$ 10,000.00	\$ 9,700.00	
RSVP	\$ 20,000.00	\$ -	\$ -	*New request
Life Steps Transitional Housing	\$ 95,000.00	\$ 95,000.00	\$ 102,350.00	
Mercer Family Resource Center	\$ 32,000.00	\$ 23,200.00	\$ 18,900.00	
Cent Wyo Rescue Mission	\$ 19,361.81	\$ 14,300.00	\$ 30,400.00	(includes \$23,000 for overflow shelter)
Self Help Center	\$ 47,500.00	\$ 28,200.00	\$ 29,900.00	
Dementia Care	\$ 16,000.00	\$ 8,600.00	\$ 8,300.00	
Healthcare for the Homeless	\$ 30,000.00	\$ 22,400.00	\$ 24,702.00	
Wyoming Senior Companion Program	\$ 9,200.00	\$ 8,300.00	\$ 8,700.00	
Youth Crisis Center	\$ 15,000.00	\$ 10,300.00	\$ 12,600.00	
Reserve Emergency Need	\$ -	\$ 30,582.00		
	\$ 604,078.81	383,382.00		

August 14, 2015

MEMO TO: John C. Patterson, City Manager

FROM: Andrew Beamer, Public Services Director  
Pete Meyers, Assistant Public Services Director  
Dan Coryell, Parks Manager

SUBJECT: BMX Pump Track Proposal for Existing Putt Putt Area of Mike Sedar Park

Recommendation:

That Council authorize Mike Sedar BMX to construct a bicycle pump track within Mike Sedar Park on the existing site of the Putt Putt Mini Golf Course.

Summary:

Mike Sedar BMX is a non-profit user group that leases the BMX dirt track from the City. The dirt track is located just to the south of the Putt Putt Miniature Golf Course and at the extreme southern end of Mike Sedar Park. Mike Sedar BMX is proposing to remove the existing Putt Putt course and replace it with a pump track for bicycles.

A pump track is a dirt track that has small hills, bumps, and obstacles that are made out of mounded dirt. Bike riders are meant to navigate these obstacles without the use of their pedals, hence the name “pump track.” The pump track that they are proposing would be leased to Mike Sedar BMX but open to the public.

Allowing them to build this pump track would mean the addition of a new recreational facility within the City’s park system, and it would create a positive use for the old Putt Putt minigolf course. The timing of this proposal is good because it could be completed in the Spring of 2016. This timeline coincides well with the construction of Mike Sedar Pool and a project to resurface the Mike Sedar tennis courts.

Creating a pump track would require the removal of the existing Putt Putt golf course, which has been closed since the fall of 2013. For many years it was operated as an official “Putt Putt” franchise by the Breakfast Optimist Club, but with declining membership, the Optimists decided to relinquish their lease in March 2012. The City responded by attempting to find another organization that would operate the course. An initial Request for Proposals received no responses, but then the city was contacted by a married couple, Grant and Nicole Sybrant, who said that they would like to lease it.

A lease with the Sybrants was signed in February 2013. The Sybrants rebranded the course with a different, non-Putt Putt theme, and they removed the Putt Putt signs and colors. Despite these efforts, a letter was received from Putt-Putt LLC regarding possible franchise infringement. The letter specifically stated that in addition to the steps that had already been taken by the Sybrants, the Sybrants would also have to change the layout of the course itself “such that no putting hole

on the course plays the same way that was played prior to these modifications.” This would require removing or physically modifying every hole in the course.

This letter caused some protracted discussions between the City, Putt-Putt LLC, and the Sybrants. In the end, the Sybrants chose to relinquish their lease on the course. The course has been closed since the fall of 2013.



Future Pool Location

Existing Mini Golf Course / Proposed Pump Track

Existing BMX Track

Mike Sedar BMX  
Chris Hoburka  
7-20-2015



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# Proposal for

## Mike Sedar Bike Park

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# I. Summary

Casper does not have an official bike park that is open to the public. There are plenty of trails and places to ride throughout Casper but there is nowhere for bike riders to ride on hills, jumps, obstacles, etc.

Mike Sedar would like to collaborate with the other biking groups in Casper to construct a dirt track bike park for both BMX style bikes and Mountain bikes.

There are several bike parks in Wyoming and other states that have had a positive impact on the communities they are in, examples of Valmont, Co and Green River, WY.

Constructing a bike park that is open to the public would give the youth and adults of Casper a place to go to get outside and enjoy the outdoors.

There are several elements to a bike park, pump track, dirt jumps, obstacles, etc.

# Introduction

Mike Sedar BMX is a nonprofit organization and ABA (American Bicycle Association) sanctioned member that gives kids of all ages a place to race competitively against other people who have the same skill level. This allows members to develop skills at an individual pace, while learning about winning, losing and trying again. The BMX family is really one big family that promotes quality family time, and community spirit, while giving kids in the community a positive recreation.

## II. Needs/Problems

- Casper does not have an official bike park that is open to the public. There are plenty of trails and places to ride throughout Casper but there is nowhere for bike riders to ride on hills, jumps, obstacles, etc.

## III. Goals/Objectives

Mike Sedar would like to collaborate with the other biking groups in Casper to construct a dirt track bike park for both BMX style bikes and Mountain bikes.

- There are several bike parks in Wyoming and other states that have had a positive impact on the communities they are in, examples of Valmont, Co and Green River, WY.
- Constructing a bike park that is open to the public would give the youth and adults of Casper a place to go to get outside and enjoy the outdoors.
- There are several elements to a bike park, pump track, dirt jumps, obstacles, etc.

Info from [pumptraxusa.com](http://pumptraxusa.com):



### WHAT IS A PUMP TRACK?

A pump track is a progressive bike course that can take many shapes or sizes, that uses an up and down 'pumping' motion to propel the bicycle forward instead of pedaling. Pump tracks are a perfect feature for practicing balance, learning skills and improving confidence on the bike, while attracting new bike riders to your park. They are safe and great fun to ride for all ages and skill levels and are suitable for any size bicycle from kid's bikes to BMX and full size mountain bikes.

### WHAT DOES THIS MEAN FOR YOUR PARK OR YARD?

A pump track is a great way to utilize a piece of land that was not being used in the past. PumpTrax USA can design any course to fit on your land, we work closely with the local organization to create a safe course that is also aesthetically pleasing to look at.





Take your family to the pump track. You can make an album full of memories!

### Pump Track vs Bike Path

Younger riders seeking excitement on their bikes will prefer the variation offered on a pump track over the sustained flat surface of a typical bike path. More challenging BMX race tracks can be expensive and require volunteers to maintain and run. The pump track is the perfect addition due to its appeal to younger riders and accessibility to other family members.



### HEALTHY, FITNESS, EXERCISE, ACTIVE!

In today's world of a healthy diet and exercise, a pump track fits right in with the exercise a family needs. A pump track is a safe, and family oriented activity you can all feel good about. A pump track is covered by the same insurance as your current playground system.



### WHAT ARE THE DIMENSIONS?

PumpTrax USA has two course designs that are ready to be 'plugged-in' to your piece of property. Our Standard course requires the footprint size of a basketball court. We can build a pump track to fit any size or shape of land. Once we get your dimensions, PumpTrax USA will create a detailed CAD drawing of your pump track. We can also customize to any plot of land, with a basic course to one that is more extreme.

[VIEW TRACK OPTIONS](#)



The Standard course is similar to the dimensions of an outdoor basketball court.

## IV. Procedures/Scope of Work

In order to have a successful and manageable project enough land would need to be available. The area next to the current BMX track would be ideal. This is where the closed putt putt course is and the additional land behind it to the West, see map below.

- The existing putt putt course would need to be removed. The building could possibly function as a new moto shed / race sign up building.
- New fence put up around the new bike park.
- Signage created for the bike park, map of the courses.
- Signage for release of liability. Track would be open to the public and would be ride at own risk. Any injuries or damage to equipment would be the responsibility of the rider. All riders must wear a helmet, full face helmet recommended. Children under the age of 16 must be supervised by an adult or parent.
- Mike Sedar BMX has equipment donated several times a year for track maintenance and re-constriction. Members of Mike Sedar BMX would be responsible for the construction and upkeep of the bike park.



Proposed area for Mike Sedar Bike Park

Mike Sedar BMX Track

Google

# Timetable

Provide detailed information on the expected timetable for the project. Break the project into phases, and provide a schedule for each phase.

	Description of Work	Start and End Dates
Phase One	Demolition and removal of existing putt putt course	pending
Phase Two	Dirt work and track construction	pending
Phase Three	Fence and signage	pending

# V. Budget

State the proposed costs and budget of the project. Also include information on how you intend to manage the budget.

Option 1: Full 3<sup>rd</sup> party design and build (Pumptrax USA)

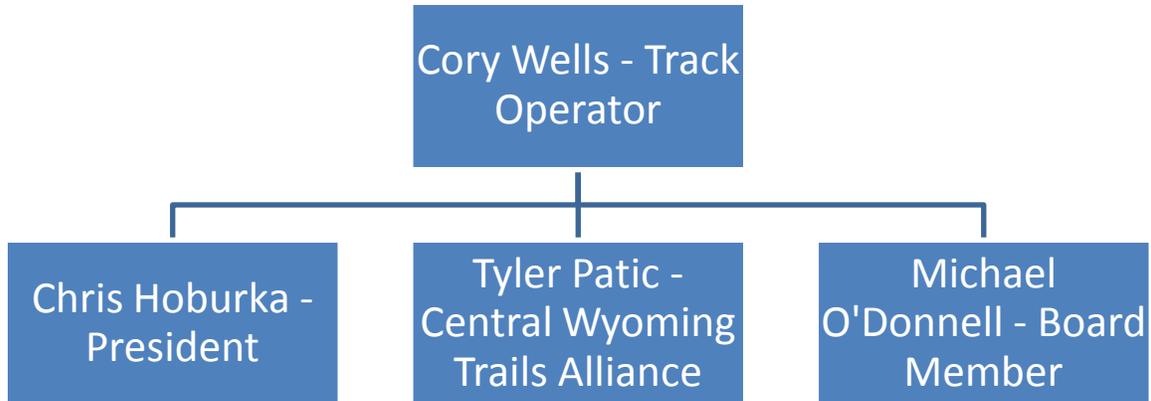
PumpTrax USA Construction Quote - Casper, WY	
Description	US\$
Labor: install, lodging, travel	7,800
Equipment rental	2,000
Dirt - 300 yards	6,000
<b>TOTAL</b>	<b>15,800</b>

Option 2: (Pump track design from Pumptrax USA)

	Description of Work	Anticipated Costs
Phase One	Custom design plans	\$300-\$1000
Phase Two	Dirt work and track construction	Dirt from pool area, Mike Sedar Personnel provides labor.
Phase Three	Fence and signage	Pending
	<b>Total</b>	\$1,000 +

## VI. Key Personnel

List the key personnel who will be responsible for completion of the project, as well as other personnel involved in the project.



## VII. Evaluation

Meetings conducted as necessary

## VIII. Endorsements

Need

## IX. Next Steps

- Submit proposal
- Meeting with City planners
- Start building





**HILRIDE**  
 Map produced by Hilride.  
 All Rights Reserved © 2010.  
 Designer: Nat Lopes  
 Hilride Progression Development Group  
 11532 Ocean View Avenue  
 Ranisnton, CA 94707

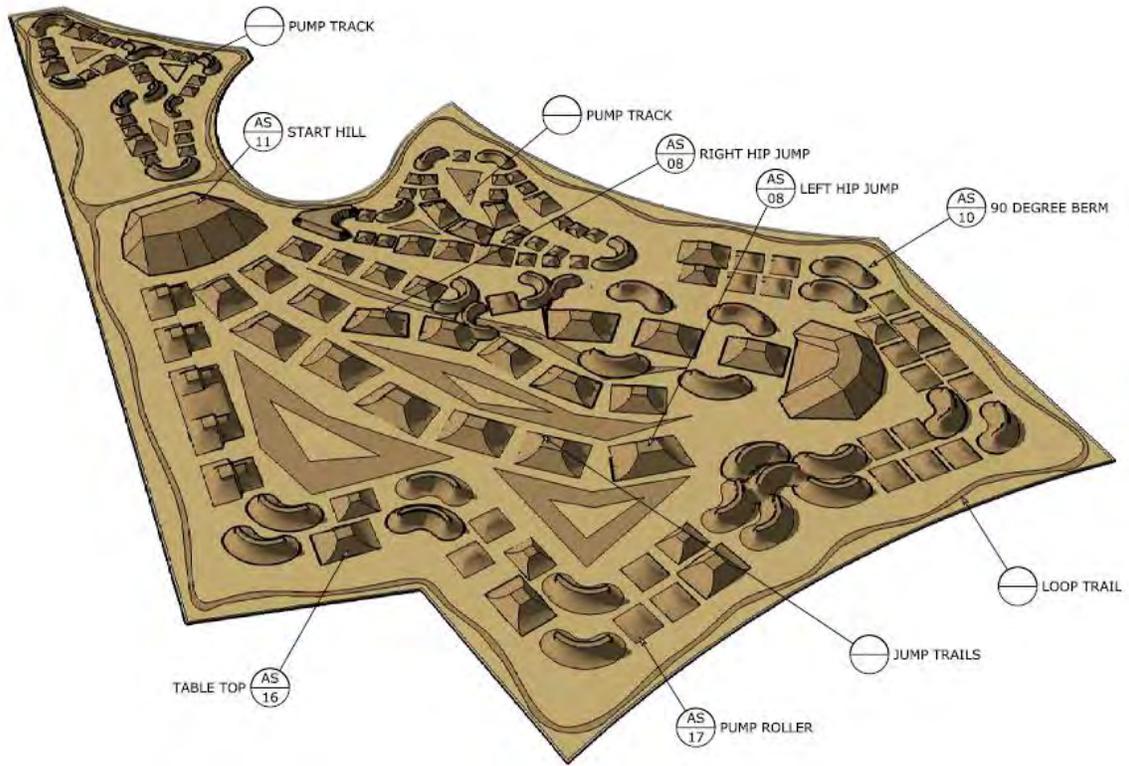
## Elk Grove Bike Park Master Plan

**Difficulty Rating System**

Beginner	Intermediate	Advanced	Expert

**elk grove BIKE PARK**

Elk Grove Bike Park is a  
 Gateway Community  
 Services District Project.



Pump track example:



August 19, 2015

MEMO TO: John C. Patterson, City Manager  
FROM: V.H. McDonald, Assistant City Manager   
SUBJECT: FY 2016 General Sales Tax Performance and Budget Actions

Recommendation:

That the City Council consider the following actions to address the possible shortfall of General Sales Tax revenue:

- Authorize charging enterprise funds Payments In Lieu of Taxes (PILTs)
- Authorize the Temporary Spending of Reserves

Summary:

Currently there are significant concerns about the performance of General Sales Tax performance for FY 2016.

General Sales Tax Revenue received in June, July and August totaled \$5,066,502. This is \$1,242,756, or 19.7%, below the amount planned for those months. The amount collected is also \$707,113 and 12.3% below the prior year to date amount.

It was anticipated that General Sales Tax revenue would be impacted by the price reductions in oil. The last few months of FY 2015 prior to June showed stabilized General Sales Tax revenue to be on par with the amounts expected. This contrasts to the first few months of FY 2015 when General Sales Tax revenue greatly exceeded projections. Accordingly preparation of the FY 2016 Budget was done with awareness that the City could be entering a period of flat or declining sales tax performance. The amount and extent of the decline was difficult if not impossible to predict. Built into the FY 2016 Budget were \$2.213 million dollars of fallback provisions identified that would at least start to address a decline that may occur but that would not unduly reduce service if sales tax performance only stabilized with little or no growth. The fallback provisions consisted of:

<u>Provision</u>	<u>Amount</u>
Budgeted Excess Revenue over Expenditures	\$ 381,162
Average Vacant Full Time Position Load	915,130
Mid-year Portion of FY 2016 COLA Proposal	218,768
Mid-year Proposed Staff Increases	103,268
One-time Capital Funding (Priority Level 3 Items From the Capital Improvement Plan)	<u>595,000</u>
Total	\$2,213,328

Starting in June as the FY 2016 Budget was being prepared, General Sales Tax Performance started what would turn out to be a three month run of revenues being significantly below planned monthly amounts.

General Sales Tax performance is tracked using a rolling three month period. If after three consecutive months sales tax is consistently higher or lower than projected, staff considers the performance to be a trend in the local performance. With the three months mentioned earlier being lower than expected, there appears to be a trend of declining General Sales Tax.

Due to the identification of the trend of declining General Sales Tax revenue, at this time it is presumed that all the fallback provisions in the FY 2016 Budget will be utilized to offset the decline.

While it is too early to accurately predict the impact of the decline for FY 2016, using the amount of decline in the last three months indicates a \$5 million dollar shortfall of sale tax revenue for FY 2016. The next few months will be critical in projecting the impact of the declining sales tax performance and the extent of actions needed.

If the decline continues in the next month, to address the short fall beyond the fallback provisions, management:

- Implement a Hiring freeze (most positions that may become vacant in the future will not be filled)
- Direct Department Heads to cut operating supplies (this action is limited due and it is estimated of the operating supplies that can readily be reduced, every 5% reduction provides \$152,000 of savings)

Additionally, staff recommends that the City Council consider authorizing:

- The charging of enterprise funds PILTs by the General Fund
- The spending of General Fund Reserves

Three years ago PILT charges were developed and implemented. However, at the time and currently the effect to the enterprise funds of those PILTs were negated because there has been a reciprocal transfer from the General Fund back to the enterprise funds. If Council authorized the charging of PILTs, it will be accomplished by ceasing and reversing for FY 2016 the reciprocal transfers, thereby placing the burden of those charges upon the enterprise funds to compensate for the lack of those operations paying various taxes but relying on the general services that taxes would fund.

Recognizing the volatility of Wyoming's energy based economy, the City has maintained significant General Fund Reserves. Those reserves consist of reserves for emergencies and for revenue stabilization, with a decline in sales tax revenue being the primary purpose of the revenue stabilization reserves. The intent of maintaining those reserves was to provide temporary resources until the budget can be adjusted and aligned with revenues. The temporary spending of revenue stabilization reserves requires Council approval.

A combination of the additional actions of charging PILTs, temporary spending of reserves and further cost reduction efforts described above are intended to provide a soft-landing to address the sales tax performance in order to avoid the drastic actions such as abrupt reduction of services and a reduction in force.

During times like these, coinciding with the biweekly payrolls, management monitors the results of actions implemented to address revenue shortfalls and will do so with this downturn. Additional actions will be recommended if necessary. As a follow up to managing this downturn, once budgets are aligned with revenues, a budget plan will be developed and recommended to replenish any revenue stabilization reserves that may be spent.

City of Casper, Wyoming  
Summary Financial Reports



For the Quarter  
Ending

June 30, 2015

## **Compilation Report**

The accompanying financial statements of the City of Casper as of June 30, 2015 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.

June 30, 2015  
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 or any revenue under budget or expense over budget

**Overall**

General Sales Tax Revenue continued to surpass planned YTD projections. As of June 30, 2015, General Sales Tax Revenue was \$860,354, or 3.7% above Planned YTD and \$1,083,138, or 4.7% above the prior year to date amount.

**However, there are significant concerns looking ahead towards the performance of General Sales Tax performance for FY 2016. General Sales Tax Revenue received in June, July and August totaled \$5,066,502. This is \$1,242,756, or 19.7%, below the amount planned for those months. The amount collected is also \$707,113 and 12.3% below the prior year to date amount**

General Sales Tax performance is tracked using a rolling three month period. If after three consecutive months sales tax is consistently higher or lower than projected, staff considers three performance to be a trend in the local performance. The last few months prior to June showed stabilized General Sales Tax revenue to be on par with the amounts expected. This compares to the first few months of FY 2015 when General Sales Tax greatly exceeded projection. Therefore a slowing in the growth rates of the revenue source appeared to be happening. With the three months mentioned earlier being lower than expected, there appears to be a trend of General Sales Tax declining.

The next several months will be critical in projecting the impact of the declining oil prices experienced in the past couple of months. Sales tax data for Converse County was reviewed due to the energy activity in that adjacent county. Converse County seems to be following the downward trend experienced by Natrona County due to slowing in the energy industry. Sales tax data for Natrona and Converse counties will continue to be monitored closely to provide indications of economic changes.

### 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 4			
		FY2014	FY2015		
Retail Trade	35%	+	4%	+	<b>2%</b>
Mining	16%	+	9%	-	<b>4%</b>
Auto Sales	10%	-	5%	+	<b>21%</b>
Accommodation/Food Service	10%	+	7%	+	<b>13%</b>
Wholesale Trade	6%	-	12%	-	<b>3%</b>
Equipment Leasing/Real Estate	6%	+	11%	-	<b>12%</b>
Manufacturing	4%	+	19%	-	<b>16%</b>
Construction	3%	-	8%	-	<b>3%</b>

The rate of increase over the prior year to date is higher in some categories and lower in others. 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 fourth quarter of the current and past two fiscal years are as follows: \$47.7 million, \$46.8 million, and \$45.2 million. Retail Trade sales tax receipts have increased an average of 4.6% over the past five years to date.

The **Mining** sector has experienced a significant decrease in sales tax receipts compared to the increase experienced during the fourth quarter of FY 2014.

**Auto Sales Tax** performance has experienced a substantial increase in sales tax receipts for FY 2015 YTD. Given past irregularities in reporting revenue in a given month this category is still substantially higher than the same time last fiscal year.

The **Accommodation/Food Service** category has grown steadily since the decline experienced in FY 2011. An annual increase of approximately 9% 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 has experienced a decrease in receipts for the last two fiscal years as compared to the increase in FY 2012 and 2013.

The **Equipment Leasing/Real Estate** This category has experienced an increase of 8% for the FY 2015 through December. However, it has experienced a 3% reduction during the last two quarters.

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 decreased significantly over the past two quarters.

Collections through the fourth quarter of FY 2015 for the **Construction** industry are trending lower since the end of December.

### **Other General Fund Revenues**

City Gasoline Taxes and Special Fuels Taxes surpassed planned projections. As of June 30, 2015, Gasoline Tax Revenue was \$1,188,020, or 24.2% above Planned and Special Fuels Tax Revenue was \$596,386, or 6.9% above Planned.

Cigarette Tax Revenue was \$332,598, or 10.1% below Planned. The City has experienced a decline for this revenue source in recent years.

Franchise Taxes were \$5,174,396, or 1.8% below Planned. This decline was due to lower than anticipated receipts for cable and electricity franchise fees.

Building & Other Permits Revenue was \$1,191,456, or 5.9% below planned. Permitting for the two large high school projects has been completed. Going forward, revenues for this category are expected to return to levels experienced in FY 2012.

Fines and Forfeits was \$1,951,177, or 15.4% below Planned. This shortfall is the result of a reduction in the number of citations issued.

June 30, 2015  
Summary Financial Reports

**Encumbering Capital Items**

Prior to FY 2015 the policy was that amounts budgeted for capital times were only encumbered when a valid purchase commitment existed at year-end, i.e. a contract, and was to control the proliferation of encumbrances. This resulted in the amounts budgeted showing as being set aside, or expended. Amounts encumbered at year-end are automatically re-budgeted because of the underlying purchase commitment and are not included in the proposed budgets presented to the City Council. However, this created challenges in budgeting for capital items. Sometimes items ended up actually being contracted for by year-end, resulting in double budgeting in the following year. Conversely, items that were planned to be bid and contracted for by year-end ended up not contracted and consequently not budgeted.

Beginning in FY15, budgeted capital projects and significant equipment purchases for which purchases commitment did not exist at year-end were allowed to be encumbered. In doing so, these encumbered items would be automatically re-budgeted in the ensuing fiscal year and, with the intention of reducing budget amendments budget errors.

**The following are highlights prepared and submitted by department management for their respective cost centers and funds.**

**General Fund - Overall**

General Fund expenditures were budgeted to exceed revenues by \$1.1 million. Revenues exceeded expenditures by \$1.8 million. There are three main factors for the difference. First, Sales Tax collections exceeded the budget by \$860K. Second, Personnel expenditures were \$970K less than budget. Personnel spending being under budget was mostly due to short term vacancies and spread across many cost centers within the General Fund. Third, operating transfers to support other funds were \$391K under budget mainly in Property Insurance, Metro Animal Services and Buildings and Grounds.

**City Manager**

The overage costs associated with this department come from movement of personnel. We added an Assistant City Manager, another analyst, and increased the class and pay of the Admin analyst position. Other areas which were overspent were other contractual and supplies which were all covered under the operating contingency.

**City Council**

Council budget was on target. There were a few small over budget items such as Awards and Supplies, but those were more than covered with savings from lines such as Legal.

Council finished with money left to spend, which was after certain lines were encumbered.

### **Administrative Services**

#### Finance Division

Within the Finance Division, Customer Service and Meter Services had short term vacancies during the year keeping payroll below budget. These results were offset by higher than expected contractual costs for mailing services and credit card fees.

#### Information Technology

The revenue decrease recognized within the Intergovernmental Services - GIS line item is due to the prior inconsistent funding model, in which GIS was reimbursed by MPO on a work order by work order basis for traffic related assignments. A new model, now in place and denoted in the FY16 budget, will provide a more stable funding stream for the services provided by GIS.

#### Municipal Court

The court operations were below budget overall due to temporary vacancies, which compensated for overages in jury expenses and other contractual expenses.

### **Community Development**

#### Planning/Urban Renewal

The Planning budget, which includes the Planning and Urban Renewal divisions, expended only 90% of its budgeted amount; approximately \$62,000 was not used in the fiscal year.

#### Code Enforcement

Code Enforcement was able to reduce expenditures for the year by 5.3%, contributing approximately \$67,000 back to the General Fund.

#### Metropolitan Planning Organization

Because this fund is on a reimbursement basis, revenues collected and expenditures made are inherently linked. For FY15, revenues are lower than projected while expenditures are higher than budgeted. However, this reflects the fact that several high dollar projects programmed to carry over to FY16 have been encumbered; the funds have been reserved but not spent. Consequently, revenues have not been received through reimbursement.

#### Transit Services

The Transit Services Fund exceeded budgeted expenses by 2% (approximately \$35,000) in the Program and Projects line items. This includes \$112,000 in encumbered funds that have not yet been reimbursed by a federal grant. An additional \$35,000 in local match was credited to July 2015 bills that was mistakenly held back in June 2015.

## CDBG

The Housing and Community Development division qualifies all grant expenditures with HUD guidelines. Only 90% of the grant was expended during the 2014/2015 program year. The \$26,000 remaining grant funds will be reprogrammed into the next grant year.

## Metro Animal Control

The Metro Animal Services Division reduced costs by 4%, resulting in approximately \$48,000 contributed to reducing the General Fund expenditures.

## Revolving Land Fund

The Council's decision to hold off on purchasing a parcel of land resulted \$439,000 less being spent than planned.

## Redevelopment Loan Fund

Lower than anticipated interest expense on the Section 108 HUD loan resulted in \$4,800 in savings.

## Human Resources

### Health Insurance Fund

The variance of 13.5% of total operating expenditures is due to the health plan having several medical claims that reached, and surpassed, the threshold of \$175,000. The City purchases reinsurance for stop loss coverage for claims over \$175,000. The claims experience caused an increase in premium for stop

loss coverage. Additionally, prescription drug costs have continued to increase as an operating expense in this fund.

## Leisure Services

### Fort Caspar Museum

Overall, Fort Caspar was within and under approved budget (by \$1,209) for FY15.

### Aquatics Fund

Aquatics Fund revenues continue to be largely driven by daily admissions, pass sales, facility rentals and swim lesson fees. Budgeted revenue expectations were met at slightly over 100%. FY15 Aquatics fund expenditures were spent at 99% despite an increase in staffing utilized to cover an unanticipated two additional weeks of summer vacation for Natrona County School District students in August of 2014. School vacation schedules were determined after the budgeting process was completed for FY15.

### Golf Course Fund

Overall, the FY15 golf course budget was \$44,000 under in revenue, \$28,000 under in expenses, resulting in a \$16,000 budget deficit - due to a poor spring weather month.

### Ice Arena Fund

The FY15 budget was established prior to securing a relationship with the Casper Coyotes Junior Hockey team. The presence of the Coyotes increased revenues associated with ice

time rental and concession sales. Personnel expenditures, primarily related to part time employee payroll, increased to adequately staff the facility during events. Utility expenses exceeded budget significantly; however, the increase in utility related expenses is only minimally attributed to increased ice usage as the ice surface temperatures are maintained at a constant rate regardless of activity.

#### Hogadon Fund

Overall, the FY15 Hogadon budget was \$73,000 short on revenues, and \$21,000 less on expenditures, resulting in a \$52,000 deficit - due to a late season start and occasional poor snow conditions.

#### Casper Recreation Center Fund

At year end, the Recreation Fund account receipted 97% of anticipated budgeted revenues. Expenditures in this account were spent at 97% accordingly.

#### Casper Events Center Fund

The demolition, construction, labor and training for the ice floor project created over three months of very little revenue and added substantial labor and equipment purchase expenses. Our revenue was under by \$255,000 and expenses were under \$65,000 due to this project.

### Public Services

#### Engineering

Contractual-Engineering Services-Engineering Divisions has the City Surveyor position open with anticipation of filling the position as soon as possible. In the interim, the Engineering Division is contracting out survey duties.

Capital Outlay-Technologies-The City started using Viewpoint permit software which includes monthly fees that were not budgeted in the fiscal year 2015. The extended warranty for the new printer was not budgeted as part of the purchase.

#### Water Fund

Water Fund operating revenues for the year were down 11% from budget because of the wet, cooler weather experienced in July-September 2014 and again from May-June 2015. Operational expenditures were down 13% in FY15. Capital expenditures are above original projections due to encumbered FY14 projects and for projects awarded in FY15 that were not re budgeted (budget amendments were obtained).

#### Sewer Fund

Sewer operating revenues were 1% above the budget. Operating expenditures were 3% below budget. Capital expenditures for FY15 were below budget as one project was not bid in FY15.

### Wastewater Treatment Plant Fund

Operating revenues for the FY15 year were 7% below budget. Operating expenditures were 4% below budget. Capital expenditures for the year were essentially at budget.

### Water Treatment Plant Fund

Operating revenues for FY15 were 3.6% below budget because of the wet, cooler weather from July-September 2014 and again from May-June 2015. The water treatment plant fund budget is a breakeven budget reimbursed to the City by the Regional Water System.

### Refuse Fund

Refuse Collection's major capital expenditure is associated with expanding the building that houses the trash tracks. The bids were within 1% of the estimate and construction was initiated.

### Balefill Fund

The baler manufacturer and City staff worked diligently to remove all contamination from the balers, refine programming and implement modifications for the balers to become operational. Both balers are operational with one remaining major issue; the gather ram seals are leaking in both balers. Litter from not baling in the winter was very significant. Contract employees, part-time employees, overtime and 4-H groups were used to pick up litter; therefore, requiring budget amendments.

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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 June 30, 2015

Funds	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
General Fund	\$ 51,528,600	\$ 450,910	\$ 51,979,510	\$ 52,956,095	102%
Capital Projects Fund	22,901,600	11,737,194	34,638,794	15,784,488	46%
Capital Equipment Fund	1,105,000	-	1,105,000	995,757	90%
One Cent #13 Fund	12,500	-	12,500	22,573	181%
One Cent #14 Fund	12,632,000	198,000	12,830,000	14,057,773	110%
One Cent #15 Fund	-	5,450,000	5,450,000	6,042,862	111%
Opportunities Fund	-	9,000,000	9,000,000	9,000,699	100%
Water Fund	19,215,400	-	19,215,400	15,044,665	78%
Sewer Fund	5,312,917	-	5,312,917	5,517,253	104%
Wastewater Fund	5,480,134	-	5,480,134	5,082,537	93%
Water Treatment Plant Fund	2,703,018	150,000	2,853,018	2,605,506	91%
Refuse Collection Fund	6,326,424	25,500	6,351,924	6,499,994	102%
Balefill Fund	9,237,793	-	9,237,793	8,228,503	89%
Aquatics Fund	1,026,706	11,075	1,037,781	1,010,866	97%
Golf Course Fund	976,912	-	976,912	932,528	95%
Ice Arena Fund	533,844	14,500	548,344	552,011	101%
Hogadon Fund	849,308	-	849,308	775,980	91%
Casper Events Center Fund	2,918,309	-	2,918,309	2,661,181	91%
Casper Recreation Center Fund	1,163,407	-	1,163,407	1,130,886	97%
Parking Lots Fund	14,300	-	14,300	13,654	95%
Weed & Pest Control Fund	500,000	-	500,000	582,037	116%
Transit Services Fund	1,986,936	-	1,986,936	2,065,880	104%
CDBG Fund	284,427	-	284,427	266,592	94%
Police Grants Fund	170,429	-	170,429	183,008	107%
Fire Grants Fund	180,000	-	180,000	152,523	85%
Redevelopment Loan Fund	88,889	-	88,889	134,106	151%
Revolving Land Fund	30,820	-	30,820	63,602	206%
Metropolitan Planning Organization Fund	761,518	-	761,518	598,666	79%
Special Reserves Fund	-	-	-	468,569	NA
Debt Service Fund - Local Assessment Districts	40,150	-	40,150	90,397	225%
Central Garage Fund	2,391,392	-	2,391,392	2,410,754	101%
City Campus Fund	349,769	-	349,769	343,791	98%
Information Technology Fund	1,357,192	-	1,357,192	1,310,590	97%
Buildings & Structures Fund	1,096,468	-	1,096,468	1,020,071	93%
Property Liability Insurance Fund	2,799,989	-	2,799,989	2,661,480	95%
Perpetual Care Fund	2,724,157	5,000	2,729,157	2,758,898	101%
Metro Animal Services Fund	1,068,269	-	1,068,269	1,020,448	96%
Public Safety Communication Center Fund	2,312,705	-	2,312,705	2,239,645	97%
Health Insurance Fund	7,407,097	-	7,407,097	7,381,775	100%
<b>Total</b>	<b>\$ 169,488,379</b>	<b>\$ 27,042,179</b>	<b>\$ 196,530,558</b>	<b>\$ 174,668,644</b>	<b>89%</b>

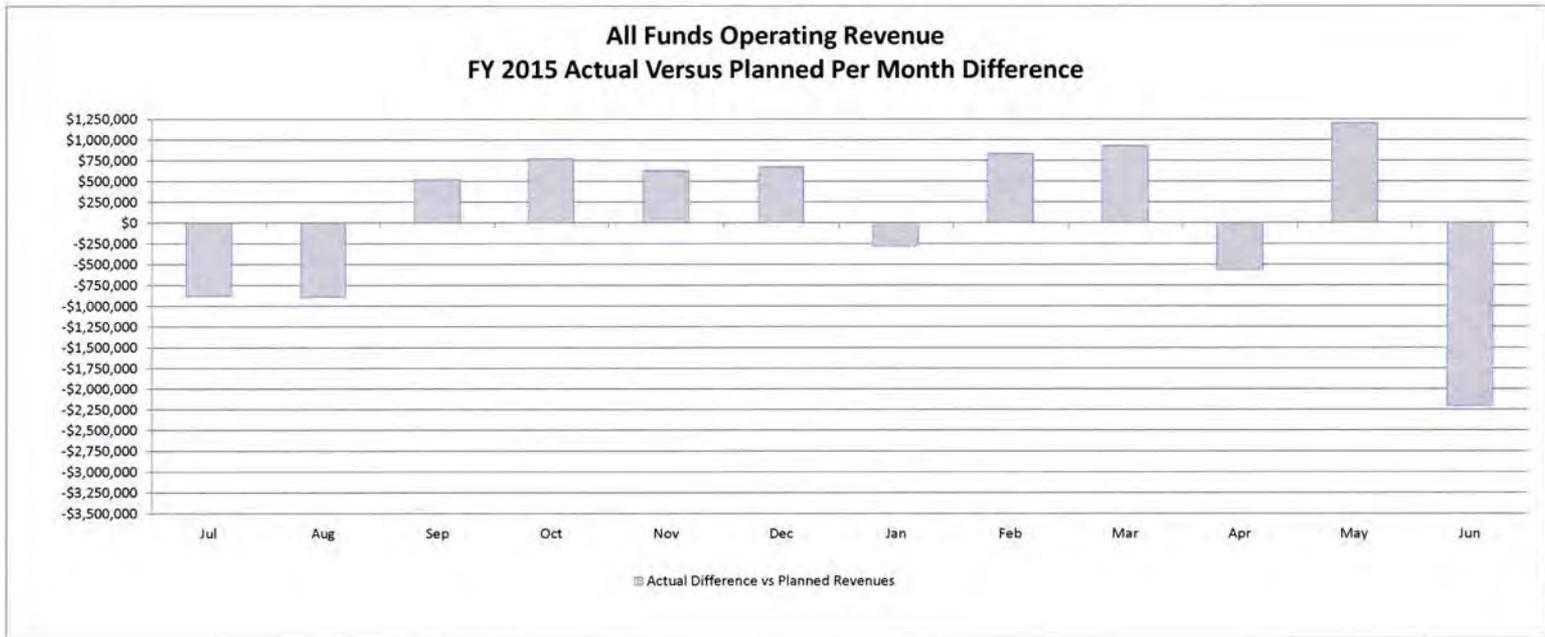
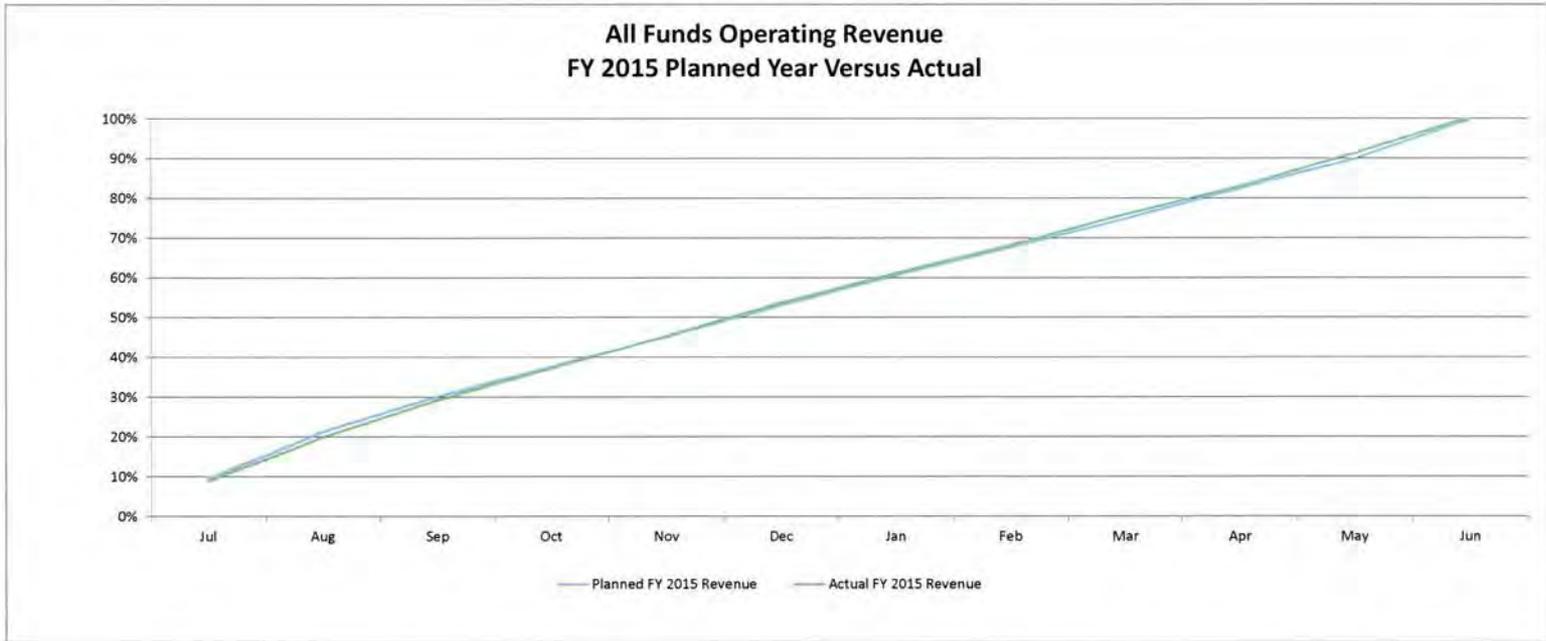
City of Casper, Wyoming  
**Statement of Expenditures by Fund**  
**All Funds - Combined Operating and Capital Expenditures**  
 (Budget Basis - For Management Use Only)  
 For the Year Ended June 30, 2015

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	\$ 869,509	\$ 53,088,644	\$ 51,131,957	96%
Capital Projects Fund	35,057,101	15,015,919	50,073,021	50,772,182	101%
Capital Equipment Fund	3,416,368	73,039	3,489,407	3,481,566	100%
One Cent #13 Fund	810,668	1,689,558	2,500,226	2,164,540	87%
One Cent #14 Fund	14,864,035	11,086,465	25,950,500	18,366,903	71%
One Cent #15 Fund	-	5,450,000	5,450,000	75,346	1%
Opportunities Fund	-	-	-	356	NA
Water Fund	23,011,221	4,080,000	27,091,221	26,326,040	97%
Sewer Fund	6,702,491	250,000	6,952,491	6,759,995	97%
Wastewater Fund	8,433,387	-	8,433,387	8,204,770	97%
Water Treatment Plant Fund	2,703,018	150,000	2,853,018	2,605,548	91%
Refuse Collection Fund	9,074,847	281,650	9,356,497	9,042,445	97%
Balefill Fund	12,516,144	189,300	12,705,444	12,839,602	101%
Aquatics Fund	1,026,706	11,075	1,037,781	1,010,867	97%
Golf Course Fund	966,589	-	966,589	938,357	97%
Ice Arena Fund	533,844	28,300	562,144	574,362	102%
Hogadon Fund	849,308	-	849,308	829,318	98%
Casper Events Center Fund	2,918,596	-	2,918,596	2,873,990	98%
Casper Recreation Center Fund	1,163,407	-	1,163,407	1,130,886	97%
Parking Lots Fund	14,300	-	14,300	18,603	130%
Weed & Pest Control Fund	507,568	30,000	537,568	525,280	98%
Transit Services Fund	2,092,426	-	2,092,426	2,126,666	102%
CDBG Fund	300,298	-	300,298	274,022	91%
Police Grants Fund	170,429	-	170,429	163,280	96%
Fire Grants Fund	180,000	-	180,000	133,874	74%
Redevelopment Loan Fund	74,500	-	74,500	69,642	93%
Revolving Land Fund	1,608,130	-	1,608,130	1,201,286	75%
Metropolitan Planning Organization Fund	821,012	-	821,012	941,125	115%
Special Revenues	25,000	100,000	125,000	130,164	104%
Debt Service Fund - Local Assessment Districts	1,375	-	1,375	1,335	97%
Central Garage Fund	2,848,332	185,000	3,033,332	3,032,341	100%
City Campus Fund	349,769	-	349,769	343,792	98%
Information Technology Fund	1,357,192	-	1,357,192	1,324,613	98%
Buildings & Structures Fund	1,096,468	-	1,096,468	1,020,072	93%
Property Liability Insurance Fund	2,797,956	-	2,797,956	2,659,448	95%
Perpetual Care Fund	3,090,709	5,000	3,095,709	2,741,201	89%
Metro Animal Services Fund	1,136,369	-	1,136,369	1,088,547	96%
Public Safety Communication Center Fund	2,314,774	-	2,314,774	2,336,501	101%
Health Insurance Fund	7,392,413	-	7,392,413	8,344,070	113%
<b>Total</b>	<b>\$ 204,445,883</b>	<b>\$ 39,494,815</b>	<b>\$ 243,940,698</b>	<b>\$ 227,604,893</b>	<b>93%</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 June 30, 2015

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	\$ 450,910	\$ 51,979,510	\$ 52,956,095	\$ 51,979,510	0.0%	102%
Water Fund	15,050,400	-	15,050,400	14,488,665	15,050,400	-3.7%	96%
Sewer Fund	5,167,917	-	5,167,917	5,392,688	5,167,917	4.3%	104%
Wastewater Fund	4,510,134	-	4,510,134	4,213,707	4,510,134	-6.6%	93%
Water Treatment Plant Fund	2,703,018	150,000	2,853,018	2,605,548	2,853,018	-8.7%	91%
Refuse Collection Fund	6,280,524	20,000	6,300,524	6,435,699	6,300,524	2.1%	102%
Balefill Fund	6,906,393	-	6,906,393	8,194,939	6,906,393	18.7%	119%
Parking Lots Fund	11,500	-	11,500	9,955	11,500	-13.4%	87%
Aquatics Fund	1,026,706	11,075	1,037,781	1,010,866	1,037,781	-2.6%	97%
Golf Course Fund	976,912	-	976,912	932,528	976,912	-4.5%	95%
Ice Arena Fund	533,844	14,500	548,344	552,011	548,344	0.7%	101%
Hogadon Fund	849,308	-	849,308	775,980	849,308	-8.6%	91%
Casper Events Center Fund	2,764,310	-	2,764,310	2,507,146	2,764,310	-9.3%	91%
Casper Recreation Center Fund	1,163,407	-	1,163,407	1,130,886	1,163,407	-2.8%	97%
Weed & Pest Control Fund	500,000	-	500,000	582,037	500,000	16.4%	116%
Transit Services Fund	1,986,936	-	1,986,936	2,065,880	1,986,936	4.0%	104%
CDBG Fund	275,577	-	275,577	236,234	275,577	-14.3%	86%
Metropolitan Planning Organization Fund	761,518	-	761,518	598,666	761,518	-21.4%	79%
Central Garage Fund	2,391,392	-	2,391,392	2,410,754	2,391,392	0.8%	101%
City Campus Fund	349,769	-	349,769	343,792	349,769	-1.7%	98%
Information Technology Fund	1,357,192	-	1,357,192	1,310,590	1,357,192	-3.4%	97%
Buildings & Structures Fund	1,096,468	-	1,096,468	1,020,071	1,096,468	-7.0%	93%
Property Liability Insurance Fund	2,649,989	-	2,649,989	2,491,727	2,649,989	-6.0%	94%
Perpetual Care Fund	2,724,157	5,000	2,729,157	2,758,898	2,729,157	1.1%	101%
Metro Animal Services Fund	1,064,069	-	1,064,069	1,013,488	1,064,069	-4.8%	95%
Public Safety Communication Center Fund	2,312,205	-	2,312,205	2,236,645	2,312,205	-3.3%	97%
Health Insurance Fund	7,407,097	-	7,407,097	7,381,775	7,407,097	-0.3%	100%
<b>Total</b>	<b>\$ 124,349,342</b>	<b>\$ 651,485</b>	<b>\$ 125,000,827</b>	<b>\$ 125,657,270</b>	<b>\$ 125,000,827</b>	<b>0.5%</b>	<b>101%</b>

Less than or equal to + 5% Variance
Between + 5.1% and + 20% Variance
Greater than +20.1% Variance or any revenue under budget or expens over budget



City of Casper, Wyoming  
Statement of Expenditures by Fund  
**All Funds - Operating Expenditures**  
(Budget Basis - For Management Use Only)  
For the Year Ended June 30, 2015

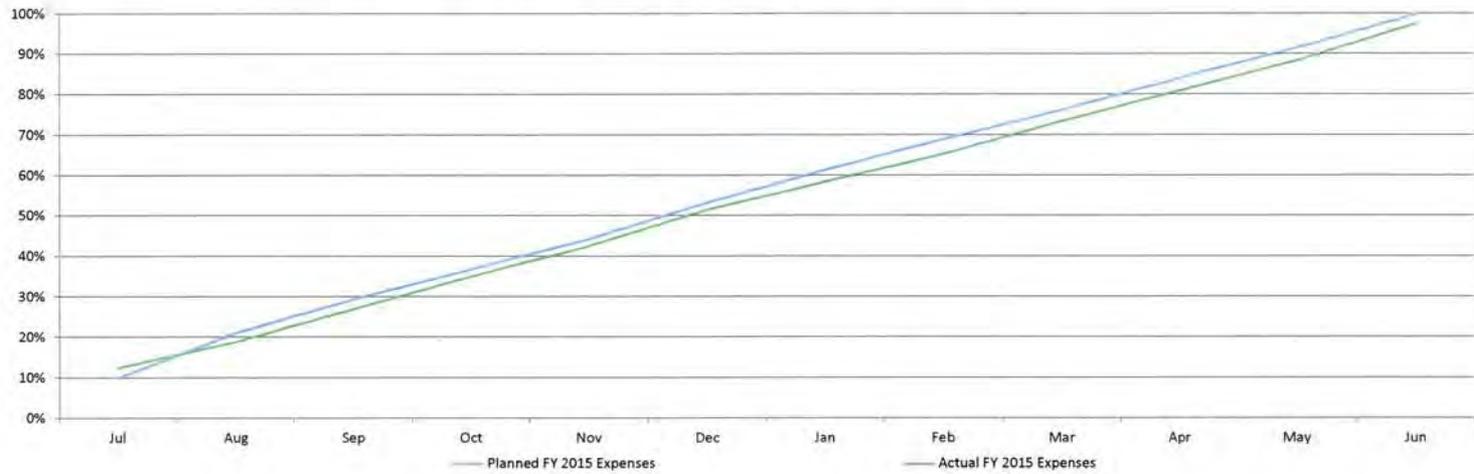
Funds	Adopted Budget Carry-over Encumb	Changes and Amendments	Current Year Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
General Fund	\$ 49,826,838	\$ 883,639	\$ 50,710,477	\$ 48,937,430	\$ 50,710,477	3.5%	97%
Water Fund	11,477,979	303,375	11,781,354	10,857,180	11,781,354	7.8%	92%
Sewer Fund	4,765,241	-	4,765,241	4,619,443	4,765,241	3.1%	97%
Wastewater Fund	3,689,676	-	3,689,676	3,538,422	3,689,676	4.1%	96%
Water Treatment Plant Fund	2,703,018	150,000	2,853,018	2,605,548	2,853,018	8.7%	91%
Refuse Collection Fund	5,145,446	281,650	5,427,096	5,438,710	5,427,096	-0.2%	100%
Balefill Fund	4,539,146	(39,294)	4,499,852	4,487,404	4,499,852	0.3%	100%
Parking Lots Fund	14,300	-	14,300	16,635	14,300	-16.3%	116%
Aquatics Fund	1,022,306	11,075	1,033,381	1,007,125	1,033,381	2.5%	97%
Golf Course Fund	965,589	-	965,589	937,389	965,589	2.9%	97%
Ice Arena Fund	526,844	28,300	555,144	570,223	555,144	-2.7%	103%
Hogadon Fund	832,808	-	832,808	813,263	832,808	2.3%	98%
Casper Events Center Fund	2,894,809	-	2,894,809	2,854,887	2,894,809	1.4%	99%
Casper Recreation Center Fund	1,153,757	-	1,153,757	1,122,178	1,153,757	2.7%	97%
Weed & Pest Control Fund	507,568	-	507,568	495,280	507,568	2.4%	98%
Transit Services Fund	1,846,936	-	1,846,936	1,881,176	1,846,936	-1.9%	102%
CDBG Fund	300,298	-	300,298	274,022	300,298	8.7%	91%
Metropolitan Planning Organization Fund	820,512	-	820,512	940,950	820,512	-14.7%	115%
Central Garage Fund	2,365,332	185,000	2,550,332	2,556,275	2,550,332	-0.2%	100%
City Campus Fund	295,753	-	295,753	292,745	295,753	1.0%	99%
Information Technology Fund	1,347,692	-	1,347,692	1,315,866	1,347,692	2.4%	98%
Buildings & Structures Fund	1,089,468	-	1,089,468	1,015,382	1,089,468	6.8%	93%
Property Liability Insurance Fund	2,511,056	-	2,511,056	2,434,850	2,511,056	3.0%	97%
Perpetual Care Fund	2,914,909	5,000	2,919,909	2,703,562	2,919,909	7.4%	93%
Metro Animal Services Fund	1,041,269	-	1,041,269	971,753	1,041,269	6.7%	93%
Public Safety Communication Center Fund	2,312,774	(34,500)	2,278,274	2,300,893	2,278,274	-1.0%	101%
Health Insurance Fund	7,388,913	-	7,388,913	8,342,593	7,388,913	-12.9%	113%
<b>Total</b>	<b>\$ 114,300,237</b>	<b>\$ 1,774,245</b>	<b>\$ 116,074,482</b>	<b>\$ 113,331,184</b>	<b>\$ 116,074,482</b>	<b>2.4%</b>	<b>98%</b>

Less than or equal to + 5% Variance

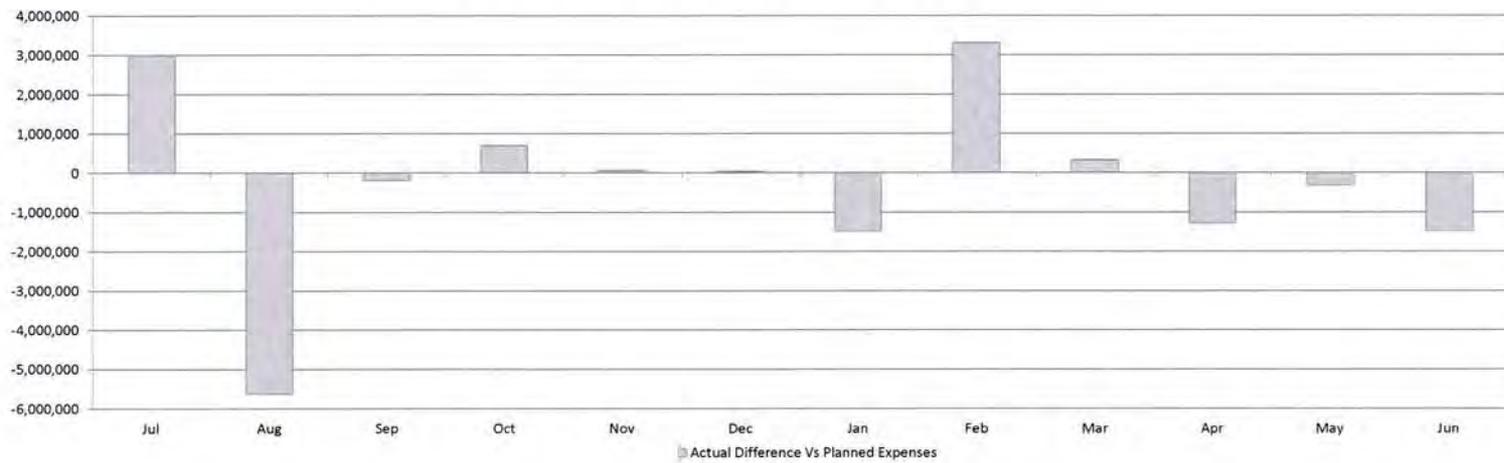
Between + 5.1% and + 20% Variance

Greater than +20.1% Variance or any revenue  
under budget or expens over budget.

**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 June 30, 2015

Funds	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
Capital Projects Fund	\$ 22,901,600	\$ 11,737,194	\$ 34,638,794	\$ 15,784,488	46%
Capital Equipment Fund	1,105,000	-	1,105,000	995,757	90%
One Cent #13 Fund	12,500	-	12,500	22,573	181%
One Cent #14 Fund	12,632,000	198,000	12,830,000	14,057,773	110%
One Cent #15 Fund	-	5,450,000	5,450,000	6,041,928	111%
Opportunities Fund	-	9,000,000	9,000,000	9,000,699	100%
Water Fund	4,165,000	-	4,165,000	556,000	13%
Sewer Fund	145,000	-	145,000	124,565	86%
Wastewater Fund	970,000	-	970,000	868,830	90%
Refuse Collection Fund	45,900	5,500	51,400	64,295	125%
Balefill Fund	2,331,400	-	2,331,400	33,565	1%
Parking Lots Fund	2,800	-	2,800	3,699	132%
Casper Events Center Fund	153,999	-	153,999	154,036	100%
CDBG Fund	8,850	-	8,850	30,357	343%
Police Grants Fund	170,429	-	170,429	183,008	107%
Fire Grants Fund	180,000	-	180,000	152,523	85%
Redevelopment Loan Fund	88,889	-	88,889	134,106	151%
Revolving Land Fund	30,820	-	30,820	63,602	206%
Special Reserves Fund	-	-	-	468,569	NA
Debt Service Fund - Local Assessment Districts	40,150	-	40,150	90,397	225%
Property Liability Insurance Fund	150,000	-	150,000	169,754	113%
Metro Animal Services Fund	4,200	-	4,200	6,960	166%
Public Safety Communication Center Fund	500	-	500	3,000	600%
<b>Total</b>	<b>\$ 45,139,037</b>	<b>\$ 26,390,694</b>	<b>\$ 71,529,731</b>	<b>\$ 49,010,484</b>	<b>69%</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 June 30, 2015

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	\$ (14,130)	\$ 2,378,167	\$ 2,194,527	92%
Capital Projects Fund	35,057,101	15,015,920	50,073,021	50,772,182	101%
Capital Equipment Fund	3,416,368	73,039	3,489,407	3,481,566	100%
One Cent #13 Fund	810,668	1,689,558	2,500,226	2,164,540	87%
One Cent #14 Fund	14,864,035	11,086,465	25,950,500	18,366,903	71%
One Cent #15 Fund	-	5,450,000	5,450,000	75,346	1%
Opportunities Fund	-	-	-	356	NA
Water Fund	11,533,242	3,776,625	15,309,867	15,468,861	101%
Sewer Fund	1,937,250	250,000	2,187,250	2,140,552	98%
Wastewater Fund	4,743,710	-	4,743,710	4,666,348	98%
Refuse Collection Fund	3,929,401	-	3,929,401	3,603,736	92%
Balefill Fund	7,976,998	228,594	8,205,592	8,352,198	102%
Parking Lots Fund	-	-	-	1,968	NA
Aquatics Fund	4,400	-	4,400	3,741	85%
Golf Course Fund	1,000	-	1,000	968	97%
Ice Arena Fund	7,000	-	7,000	4,139	59%
Hogadon Fund	16,500	-	16,500	16,055	97%
Casper Events Center Fund	23,787	-	23,787	19,103	80%
Casper Recreation Center Fund	9,650	-	9,650	8,708	90%
Weed & Pest Control Fund	-	30,000	30,000	30,000	100%
Transit Services Fund	245,490	-	245,490	245,490	100%
Police Grants Fund	170,429	-	170,429	163,280	96%
Fire Grants Fund	180,000	-	180,000	133,874	74%
Redevelopment Loan Fund	74,500	-	74,500	69,641	93%
Revolving Land Fund	1,608,130	-	1,608,130	1,201,286	75%
Metropolitan Planning Organization Fund	500	-	500	175	35%
Special Revenues	25,000	100,000	125,000	130,164	104%
Debt Service Fund - Local Assessment Districts	1,375	-	1,375	1,335	97%
Central Garage Fund	483,000	-	483,000	476,066	99%
City Campus Fund	54,016	-	54,016	51,047	95%
Information Technology Fund	9,500	-	9,500	8,747	92%
Buildings & Structures Fund	7,000	-	7,000	4,690	67%
Property Liability Insurance Fund	286,900	-	286,900	224,598	78%
Perpetual Care Fund	175,800	-	175,800	37,639	21%
Metro Animal Services Fund	95,100	-	95,100	116,795	123%
Public Safety Communication Center Fund	2,000	34,500	36,500	35,607	98%
Health Insurance Fund	3,500	-	3,500	1,477	42%
<b>Total</b>	<b>\$ 90,145,646</b>	<b>\$ 37,720,571</b>	<b>\$ 127,866,217</b>	<b>\$ 114,273,706</b>	<b>89%</b>

City of Casper, Wyoming  
 Summary of Cash, Investments, Other Monetary Assets and Working Capital  
 As of June 30, 2015

Funds	Cash and Investments			Working Capital					
	Cash	Investments	Investments Market Adjustments	Total	Current		Total	Other Assets	Total
					Assets	Liabilities			
<b>General Fund</b>	\$ 932,600	\$ 18,752,272	\$ 78,144	\$ 19,763,015	\$ 5,314,963	\$ 2,466,145	\$ 22,611,833	\$ 5,759,071	\$ 28,370,904
<b>Capital Projects Funds</b>									
Capital Projects Fund	3,283,414	3,822,357	1,341	7,107,112	1,061,548	2,446,110	5,722,550	216,060	5,938,611
Capital Equipment Fund	161,700	2,336,995	1,111	2,499,805	6,463	234,519	2,271,749	-	2,271,749
One Cent #13 Fund	53,302	1,882,140	990	1,936,431	4,245	-	1,940,676	-	1,940,676
One Cent #14 Fund	231,680	28,523,838	33,251	28,788,769	79,464	-	28,868,233	-	28,868,233
One Cent #15 Fund	1,202,378	4,750,124	2,438	5,954,939	2,923,176	-	8,878,114	-	8,878,114
Opportunities Fund	1,978,198	7,000,134	3,327	8,981,659	18,839	-	9,000,498	-	9,000,498
<b>Utility Enterprise Funds</b>									
Water Fund	511,794	13,844,719	31,405	14,387,919	1,649,911	1,412,186	14,625,643	-	14,625,643
Sewer Fund	644,146	4,795,396	11,573	5,451,115	554,105	519,546	5,485,674	-	5,485,674
Wastewater Fund	1,355,414	4,042,177	10,504	5,408,096	384,066	395,819	5,396,343	-	5,396,343
Water Treatment Plant Fund	(99,123)	-	-	(99,123)	352,875	329,686	(75,934)	-	(75,934)
Refuse Collection Fund	217,070	4,690,228	9,914	4,917,212	676,469	539,843	5,053,838	-	5,053,838
Balefill Fund	1,049,233	8,498,548	20,491	9,568,272	453,849	987,328	9,034,793	-	9,034,793
<b>Leisure Services Enterprise Funds</b>									
Aquatics Fund	52,732	-	-	52,732	1,254	84,203	(30,218)	-	(30,218)
Golf Course Fund	9,436	-	-	9,436	-	97,080	(87,644)	-	(87,644)
Ice Arena Fund	14,311	-	-	14,311	-	20,178	(5,867)	-	(5,867)
Hogadon Fund	(69,154)	-	-	(69,154)	-	40,111	(109,266)	-	(109,266)
Casper Events Center Fund	(163,657)	-	-	(163,657)	51,626	395,109	(507,140)	-	(507,140)
Casper Recreation Center Fund	182,020	-	-	182,020	-	118,743	63,277	-	63,277
<b>Other Enterprise Funds</b>									
Parking Lots Fund	45,703	475,914	1,155	522,773	382	288	522,867	-	522,867
<b>Special Revenue Funds</b>									
Weed & Pest Control Fund	326,779	-	-	326,779	-	11,426	315,354	-	315,354
Transit Services Fund	14,923	-	-	14,923	310,253	291,068	34,108	-	34,108
CDBG Fund	(3,609)	-	-	(3,609)	53,590	18,166	31,815	13,483	45,298
Police Grants Fund	86,972	-	-	86,972	37,606	10,973	113,605	-	113,605
Fire Grants Fund	53,162	-	-	53,162	78,937	70,171	61,928	-	61,928
Redevelopment Loan Fund	131,805	161,989	585	294,379	486	546,575	(251,710)	596,794	345,084
Revolving Land Fund	196,514	549,274	261	746,049	1,453	-	747,502	-	747,502
Metropolitan Planning Organization Fund	(80,201)	-	-	(80,201)	113,920	39,891	(6,172)	-	(6,172)
Special Reserves Fund	382,475	632,857	2,285	1,017,617	(1,110)	-	1,016,506	-	1,016,506
<b>Debt Service Fund - Local Assessment Districts</b>	273,532	1,802,217	857	2,076,605	4,920	-	2,081,525	-	2,081,525
<b>Internal Service Funds</b>									
Central Garage Fund	139,281	863,770	2,745	1,005,796	22,254	272,155	755,896	-	755,896
City Campus Fund	65,864	9,811	35	75,711	29	44,799	30,942	-	30,942
Information Technology Fund	82,806	-	-	82,806	7,335	116,864	(26,724)	-	(26,724)
Buildings & Structures Fund	43,764	63,858	231	107,852	192	93,642	14,402	-	14,402
Property Liability Insurance Fund	274,282	266,387	962	541,632	6,652	175,017	373,266	-	373,266
<b>Trust &amp; Agency Funds</b>									
Perpetual Care Fund	918,569	26,470,370	327,244	27,716,183	166,543	13,590	27,869,136	6,115,596	33,984,732
Metro Animal Services Fund	113,339	174,306	160	287,805	24,750	45,153	267,402	-	267,402
Public Safety Communication Center Fund	(39,663)	-	-	(39,663)	44,019	80,712	(76,357)	-	(76,357)
Health Insurance Fund	7,225	5,426,367	9,227	5,442,820	44,251	1,152,311	4,334,760	-	4,334,760
Amoco Reuse Joint Power Board Agency Fund	-	10,081,838	-	10,081,838	-	-	10,081,838	-	10,081,838
<b>Total</b>	<b>\$ 14,581,014</b>	<b>\$ 149,917,886</b>	<b>\$ 550,234</b>	<b>\$ 165,049,135</b>	<b>\$ 14,449,314</b>	<b>\$ 13,069,408</b>	<b>\$ 166,429,040</b>	<b>\$ 12,701,004</b>	<b>\$ 179,130,044</b>

City of Casper, Wyoming  
**Summary of Cash and Investments Distribution**  
As of June 30, 2015

**Bank Accounts**

Concentration Account	\$ 14,858,365
Checking	(700,108) *
Customer Refund Checking	1,577
Wire Transfer	-
Outgoing EFT	8,635
Municipal Court Trust	24,912
Employee Benefit Plan Checking	(33,437) *
CEC Show Account Checking	323,631
Police Evidence Trust	63,204
Petty Cash on Hand	34,235
<b>Total Cash</b>	<b><u>\$ 14,581,015</u></b>

**Investments**

First Interstate Wealth Management	
Long Term Investments	32,113,621
Mid Term Investments	25,084,459
Short Term Investments	80,628,619
Wyoming Governmental Investment Fund	2,009,350
Amoco Reuse Investments	10,081,838
<b>Total Investments</b>	<b><u>\$ 149,917,886</u></b>

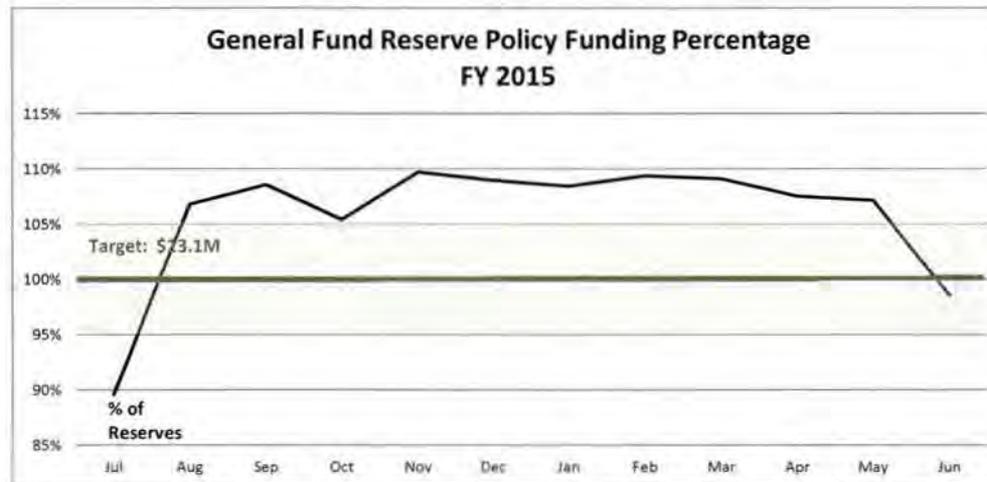
**Other Assets**

General Fund	
Regional Water System-Note Rec	5,759,071
Capital Projects Fund	
Wyoming National Bank	157,363
21st Street Recapture	58,697
CDBG Fund	
Citizen Rehab Loans	13,483
Redevelopment Loan Fund	
Firehouse-HUD	534,000
Montessori	43,272
Dsasumo/Asian Fusion	19,522
Perpetual Care Fund	
Regional Water System-Note Rec	5,759,071
Casper Housing Authority Loan	356,525
<b>Total Other Assets</b>	<b><u>12,701,004</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)**  
 June 30, 2015

	<b>General Fund</b>
<b>Assets</b>	
Cash	\$ 932,600
Investments	18,752,272
Market Adjustment on Investments	78,144
Interest Receivable	31,503
Accounts Receivable - Net	5,283,460
Loans Receivable - Net	5,759,071
Inventories - Net	142,739
Total Assets	30,979,788
<b>Total Assets</b>	<b>\$ 30,979,788</b>
<b>Liabilities and Fund Equity</b>	
Accounts Payable	\$ 1,206,231
Accrued Wages and Benefits Payable	1,122,997
Other	136,917
Total Liabilities	2,466,145
<b>Fund Equity</b>	
Net Assets	28,513,643
Encumbrances	340,903
Reserve for Encumbrances	(340,903)
Total Fund Equity	28,513,643
<b>Total Liabilities and Fund Equity</b>	<b>\$ 30,979,788</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 June 30, 2015

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	\$ 425,744	\$ 100,000	\$ 525,744	\$ 384,074	\$ 525,744	26.9%	73%
Council Goals	589,519	(21,000)	568,519	553,179	568,519	2.7%	97%
City Manager	899,735	-	899,735	886,931	899,735	1.4%	99%
Attorney	865,989	-	865,989	835,660	865,989	3.5%	96%
Municipal Court	855,359	-	855,359	818,323	855,359	4.3%	96%
Finance	2,859,076	-	2,859,076	2,851,544	2,859,076	0.3%	100%
Human Resources	516,172	-	516,172	487,758	516,172	5.5%	94%
Planning	630,099	-	630,099	567,856	630,099	9.9%	90%
Police	12,488,580	-	12,488,580	12,240,722	12,488,580	2.0%	98%
Fire	8,864,918	-	8,864,918	8,777,194	8,864,918	1.0%	99%
Code Enforcement	1,260,043	-	1,260,043	1,192,736	1,260,043	5.3%	95%
Engineering	1,231,435	-	1,231,435	1,060,315	1,231,435	13.9%	86%
Streets	4,189,989	-	4,189,989	3,892,637	4,189,989	7.1%	93%
Traffic	1,322,478	-	1,322,478	1,135,405	1,322,478	14.1%	86%
Health/Social Community Service	1,339,603	-	1,339,603	1,217,883	1,339,603	9.1%	91%
Cemetery	431,940	-	431,940	406,577	431,940	5.9%	94%
Parks	2,790,689	2,000	2,792,689	2,768,873	2,792,689	0.9%	99%
Fort Caspar	473,052	7,000	480,052	478,999	480,052	0.2%	100%
Transfers Out	10,184,716	781,509	10,966,225	10,575,293	10,966,225	3.6%	96%
<b>Grand Total</b>	<b>\$ 52,219,135</b>	<b>\$ 869,509</b>	<b>\$ 53,088,644</b>	<b>\$ 51,131,957</b>	<b>\$ 53,088,644</b>	<b>3.7%</b>	<b>96%</b>

Less than or equal to + 5% Variance

Between + 5.1% and + 20% Variance

Greater than +20.1% Variance or any revenue  
under budget or expens over budget

City of Casper, Wyoming  
**Operating Statement**  
**General Fund**  
 (Budget Basis - For Management Use Only)  
 For the Year Ended June 30, 2015

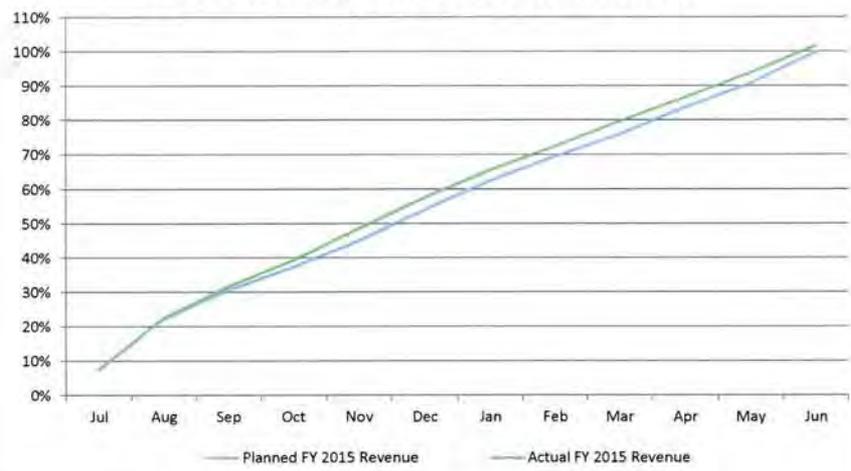
	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Revenues:</b>							
Sales Tax	\$ 23,250,000	\$ -	\$ 23,250,000	\$ 24,110,354	\$ 23,250,000	3.7%	104%
Mineral Taxes	7,988,539	-	7,988,539	8,022,923	7,988,539	0.4%	100%
Auto Taxes	1,450,000	-	1,450,000	1,432,046	1,450,000	-1.2%	99%
City Gasoline Tax	956,609	-	956,609	1,188,020	956,609	24.2%	124%
Special Fuels Tax	557,693	-	557,693	596,386	557,693	6.9%	107%
Cigarette Tax	370,000	-	370,000	332,598	370,000	-10.1%	90%
Franchise Taxes	5,223,277	44,690	5,267,967	5,174,346	5,267,967	-1.8%	98%
Property Tax - General & Municipal Band	3,550,000	402,220	3,952,220	3,965,166	3,952,220	0.3%	100%
Licenses	286,000	-	286,000	284,380	286,000	-0.6%	99%
Building & Other Permits	1,265,500	-	1,265,500	1,191,456	1,265,500	-5.9%	94%
Charges for Services	3,640,818	-	3,640,818	3,916,739	3,640,818	7.6%	108%
Fines and Forfeits	2,306,649	-	2,306,649	1,951,177	2,306,649	-15.4%	85%
Miscellaneous Revenues	177,500	-	177,500	240,046	177,500	35.2%	135%
Interest Income	235,415	-	235,415	320,953	235,415	36.3%	136%
Gain(Loss) on Sale of Investments	-	-	-	(1,977)	-	Not Planned	NA
Intergovernmental Revenues	55,000	4,000	59,000	56,481	59,000	-4.3%	96%
Transfers In	215,600	-	215,600	175,000	215,600	-18.8%	81%
<b>Total</b>	<b>51,528,600</b>	<b>450,910</b>	<b>51,979,510</b>	<b>52,956,095</b>	<b>51,979,510</b>	<b>1.9%</b>	<b>102%</b>
<b>Expenditures:</b>							
Personnel Services	30,008,420	(36,668)	29,971,752	29,000,329	29,971,752	3.2%	97%
Contractual Services	7,237,431	121,071	7,358,502	7,079,756	7,358,502	3.8%	96%
Material and Supplies	2,396,271	17,727	2,413,998	2,282,052	2,413,998	5.5%	95%
Programs & Projects	805,419	(23,775)	781,644	732,413	781,644	6.3%	94%
Capital	247,275	9,645	256,920	244,231	256,920	4.9%	95%
Health/Social/Community Service	1,339,603	-	1,339,603	1,217,883	1,339,603	9.1%	91%
Transfers Out	10,184,716	781,509	10,966,225	10,575,293	10,966,225	3.6%	96%
<b>Total</b>	<b>52,219,135</b>	<b>869,509</b>	<b>53,088,644</b>	<b>51,131,957</b>	<b>53,088,644</b>	<b>3.7%</b>	<b>96%</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ (690,535)</b>	<b>\$ (418,599)</b>	<b>\$ (1,109,134)</b>	<b>\$ 1,824,138</b>	<b>\$ (1,109,133)</b>	<b>264.5%</b>	<b>264%</b>

Less than or equal to + 5% Variance

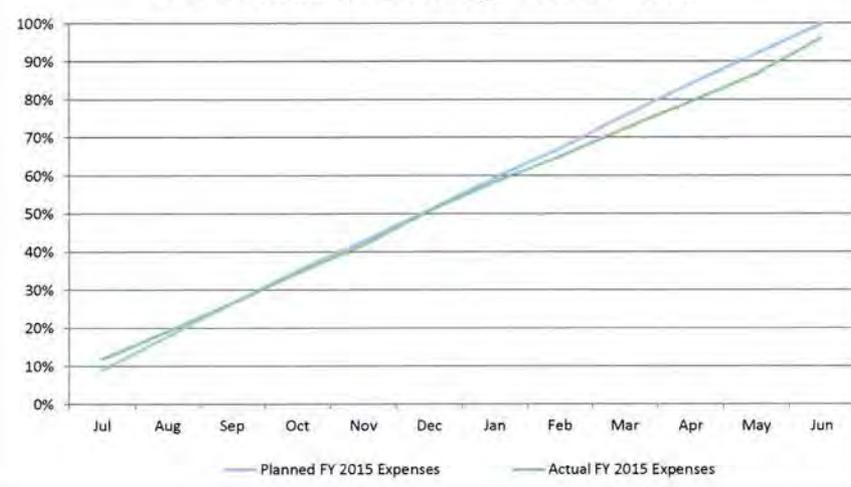
Between + 5.1% and + 20% Variance

Greater than +20.1% Variance or any revenue  
under budget or expens over budget

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



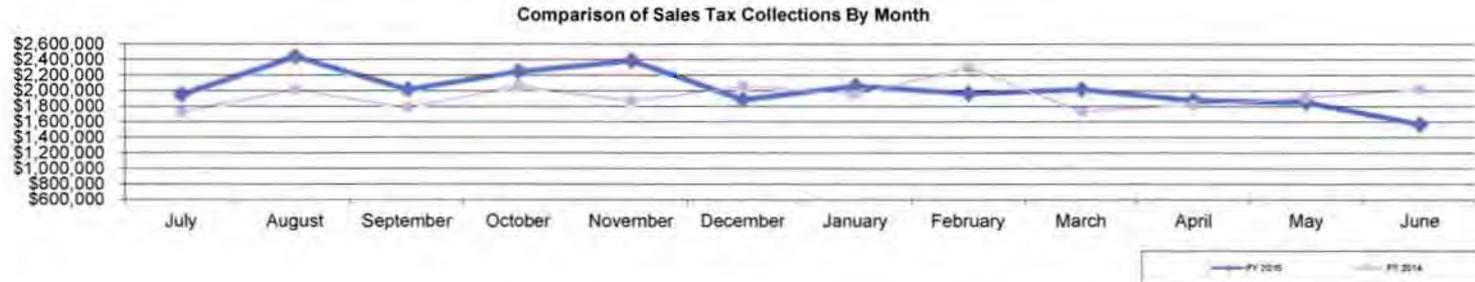
**General Fund Operating Expenses  
FY 2015 Planned Year Budget Versus Actual**



City of Casper  
**Sales Tax Comparison**  
 (Budget Basis - For Management Use Only)  
 June 30, 2015 - 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	2,049,422	14,879,227	1,935,636	13,305,437	5.9%	11.8%
February	2,151,015	1,952,140	16,831,367	2,281,263	15,586,700	-14.4%	8.0%
March	1,926,649	2,008,350	18,839,717	1,721,199	17,307,898	16.7%	8.9%
April	1,832,762	1,867,257	20,706,974	1,813,075	19,120,973	3.0%	8.3%
May	1,794,500	1,843,579	22,550,553	1,900,160	21,021,134	-3.0%	7.3%
June	2,079,318	1,559,801	24,110,354	2,006,083	23,027,216	-22.2%	4.7%
<b>Total</b>	<b>\$ 23,250,000</b>	<b>\$ 24,110,354</b>		<b>\$ 23,027,216</b>			

\$ 860,354 or 3.7% Above YTD projections for FY 2015



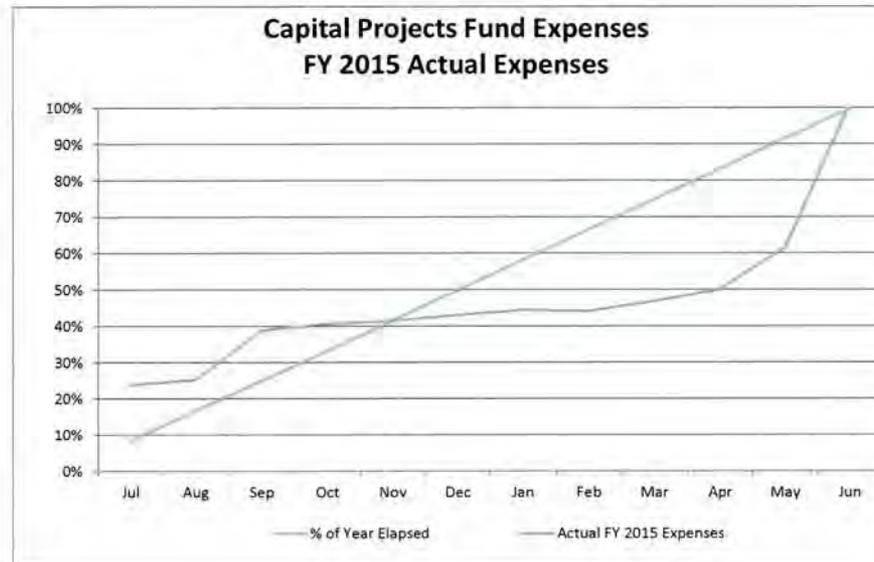


City of Casper, Wyoming  
**Statement of Assets, Liabilities and Fund Equity**  
**Capital Projects Funds**  
**(Budget Basis - For Management Use Only)**  
June 30, 2015

	Capital Projects Fund	Capital Equipment Fund	One Cent #13 Fund	One Cent #14 Fund	One Cent #15 Fund	Opportunities Fund
<b>Assets</b>						
Cash	\$ 3,283,414	\$ 161,700	\$ 53,302	\$ 231,680	\$ 1,202,378	\$ 1,978,198
Investments	3,822,357	2,336,995	1,882,140	28,523,838	4,750,124	7,000,134
Market Adjustment on Investments	1,341	1,111	990	33,251	2,438	3,327
Interest Receivable	7,437	6,463	4,245	79,464	12,784	18,839
Grants Receivable	814,200	-	-	-	-	-
Advance Loans	5,096,520	-	-	-	-	-
Accounts Receivable - Net	239,911	-	-	-	2,910,392	-
Long-Term Receivable	216,060	-	-	-	-	-
Total Assets	13,481,240	2,506,269	1,940,676	28,868,233	8,878,114	9,000,498
<b>Total Assets</b>	<b>\$ 13,481,240</b>	<b>\$ 2,506,269</b>	<b>\$ 1,940,676</b>	<b>\$ 28,868,233</b>	<b>\$ 8,878,114</b>	<b>\$ 9,000,498</b>
<b>Liabilities and Fund Equity</b>						
Liabilities						
Accounts Payable	\$ 2,446,110	\$ 234,519	\$ -	\$ -	\$ -	\$ -
Total Liabilities	2,446,110	234,519	-	-	-	-
Fund Equity						
Net Assets	11,035,131	2,271,749	1,940,676	28,868,233	8,878,114	9,000,498
Encumbrances	30,334,185	383,650	-	-	-	-
Reserve for Encumbrances	(30,334,185)	(383,650)	-	-	-	-
Total Fund Equity	11,035,131	2,271,749	1,940,676	28,868,233	8,878,114	9,000,498
<b>Total Liabilities and Fund Equity</b>	<b>\$ 13,481,240</b>	<b>\$ 2,506,269</b>	<b>\$ 1,940,676</b>	<b>\$ 28,868,233</b>	<b>\$ 8,878,114</b>	<b>\$ 9,000,498</b>

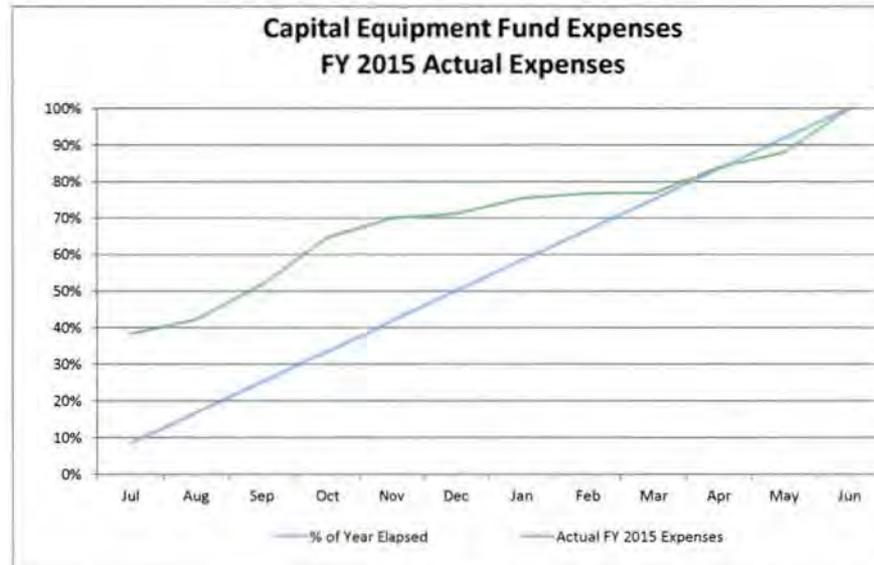
City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Capital Projects Fund**  
**(Budget Basis - For Management Use Only)**  
As of June 30, 2015

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
<b>Operating Revenues</b>					
Operating Revenues	\$ 8,437,922	\$ 1,196,437	\$ 9,634,359	\$ 3,893,874	40%
Transfers In	14,442,678	10,540,757	24,983,435	11,852,048	47%
<b>Total Operating Revenues</b>	<b>22,880,600</b>	<b>11,737,194</b>	<b>34,617,794</b>	<b>15,745,922</b>	<b>45%</b>
<b>Operating Expenses</b>					
Operating Expenses	35,057,101	15,015,919	50,073,021	50,772,182	101%
<b>Total Operating Expenses</b>	<b>35,057,101</b>	<b>15,015,919</b>	<b>50,073,021</b>	<b>50,772,182</b>	<b>101%</b>
<b>Operating Income (Loss)</b>	<b>(12,176,501)</b>	<b>(3,278,725)</b>	<b>(15,455,227)</b>	<b>(35,026,260)</b>	<b>227%</b>
<b>Non-Operating</b>					
Non-Operating Revenues	21,000	-	21,000	38,566	184%
<b>Total Non-Operating Income (Loss)</b>	<b>21,000</b>	<b>-</b>	<b>21,000</b>	<b>38,566</b>	<b>184%</b>
<b>Net Income (Loss)</b>	<b>\$ (12,155,501)</b>	<b>\$ (3,278,725)</b>	<b>\$ (15,434,227)</b>	<b>\$ (34,987,694)</b>	<b>227%</b>



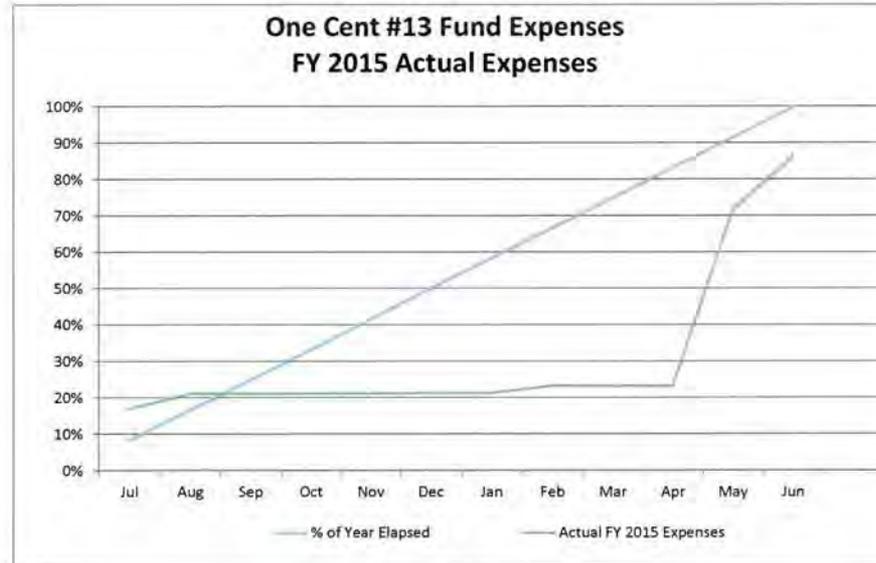
City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Capital Equipment Fund**  
**(Budget Basis - For Management Use Only)**  
As of June 30, 2015

	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	979,300	89%
<b>Total Operating Revenues</b>	<b>1,100,000</b>	<b>-</b>	<b>1,100,000</b>	<b>982,502</b>	<b>89%</b>
<b>Operating Expenses</b>					
Operating Expenses	3,416,368	73,039	3,489,407	3,481,566	100%
<b>Total Operating Expenses</b>	<b>3,416,368</b>	<b>73,039</b>	<b>3,489,407</b>	<b>3,481,566</b>	<b>100%</b>
<b>Operating Income (Loss)</b>	<b>(2,316,368)</b>	<b>(73,039)</b>	<b>(2,389,407)</b>	<b>(2,499,064)</b>	<b>105%</b>
<b>Non-Operating</b>					
Non-Operating Revenues	5,000	-	5,000	13,255	265%
<b>Total Non-Operating Income (Loss)</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>13,255</b>	<b>265%</b>
<b>Net Income (Loss)</b>	<b>\$ (2,311,368)</b>	<b>\$ (73,039)</b>	<b>\$ (2,384,407)</b>	<b>\$ (2,485,809)</b>	<b>104%</b>



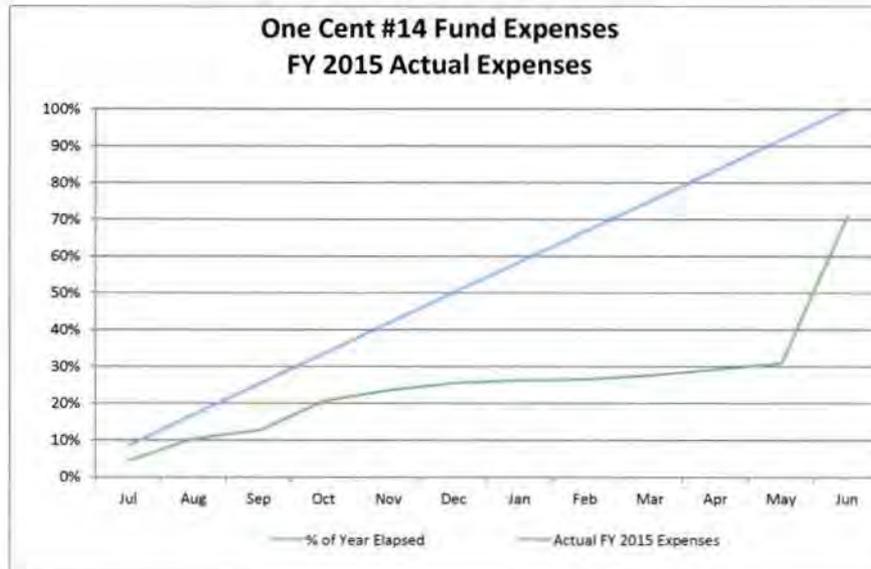
City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**One Cent #13 Fund**  
 (Budget Basis - For Management Use Only)  
 As of June 30, 2015

	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	\$ (274,800)	\$ 5,000	\$ 3,515	70%
Transfers Out	530,868	1,964,358	2,495,226	2,161,025	87%
<b>Total Operating Expenses</b>	<b>810,668</b>	<b>1,689,558</b>	<b>2,500,226</b>	<b>2,164,540</b>	<b>87%</b>
<b>Non-Operating</b>					
Non-Operating Revenues	12,500	-	12,500	22,573	181%
<b>Total Non-Operating Income (Loss)</b>	<b>12,500</b>	<b>-</b>	<b>12,500</b>	<b>22,573</b>	<b>181%</b>
<b>Net Income (Loss)</b>	<b>\$ (798,168)</b>	<b>\$ (1,689,558)</b>	<b>\$ (2,487,726)</b>	<b>\$ (2,141,967)</b>	<b>86%</b>



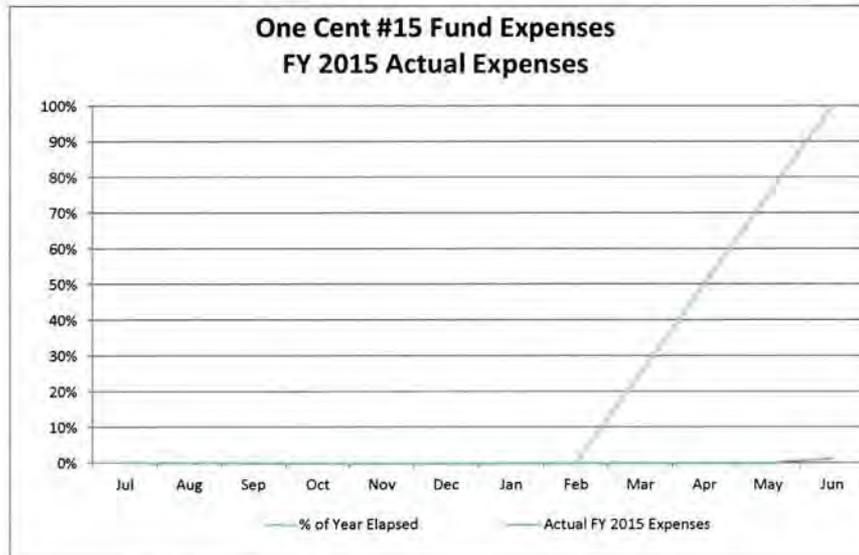
City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**One Cent #14 Fund**  
**(Budget Basis - For Management Use Only)**  
As of June 30, 2015

	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	\$ 198,000	\$ 12,798,000	\$ 13,988,603	109%
<b>Total Operating Revenues</b>	<b>12,600,000</b>	<b>198,000</b>	<b>12,798,000</b>	<b>13,988,603</b>	<b>109%</b>
<b>Operating Expenses</b>					
Contractual Services	730,000	-	730,000	697,002	95%
Transfers Out	14,134,035	-	25,220,500	17,669,901	70%
<b>Total Operating Expenses</b>	<b>14,864,035</b>	<b>-</b>	<b>25,950,500</b>	<b>18,366,903</b>	<b>71%</b>
<b>Operating Income (Loss)</b>	<b>(2,264,035)</b>	<b>198,000</b>	<b>(13,152,500)</b>	<b>(4,378,300)</b>	<b>33%</b>
<b>Non-Operating</b>					
Non-Operating Revenues	32,000	-	32,000	69,170	216%
<b>Total Non-Operating Income (Loss)</b>	<b>32,000</b>	<b>-</b>	<b>32,000</b>	<b>69,170</b>	<b>216%</b>
<b>Net Income (Loss)</b>	<b>\$ (2,232,035)</b>	<b>\$ 198,000</b>	<b>\$ (13,120,500)</b>	<b>\$ (4,309,130)</b>	<b>33%</b>



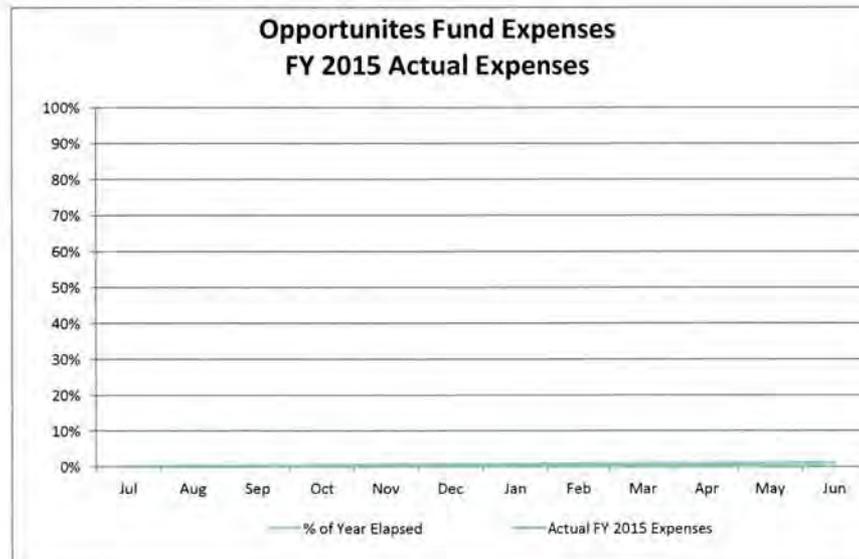
City of Casper, Wyoming  
**Statement of Revenues, Expenses and Encumbrances**  
**One Cent #15 Fund**  
**(Budget Basis - For Management Use Only)**  
As of June 30, 2015

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
<b>Operating Revenues</b>					
Operating Revenues	\$ -	\$ 5,450,000	\$ 5,450,000	\$ 6,041,928	111%
<b>Total Operating Revenues</b>	<b>-</b>	<b>5,450,000</b>	<b>5,450,000</b>	<b>6,041,928</b>	<b>111%</b>
<b>Operating Expenses</b>					
Contractual Services	-	-	-	367	NA
Transfers Out	-	5,450,000	5,450,000	74,979	1%
<b>Total Operating Expenses</b>	<b>-</b>	<b>5,450,000</b>	<b>5,450,000</b>	<b>75,346</b>	<b>1%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,966,582</b>	<b>NA</b>



City of Casper, Wyoming  
**Statement of Revenues, Expenses and Encumbrances**  
**Opportunities Fund**  
 (Budget Basis - For Management Use Only)  
 As of June 30, 2015

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
<b>Operating Revenues</b>					
Operating Revenues	\$ -	\$ -	\$ -	\$ 699	NA
Transfers In	-	9,000,000	9,000,000	9,000,000	100%
<b>Total Operating Revenues</b>	<b>-</b>	<b>9,000,000</b>	<b>9,000,000</b>	<b>9,000,699</b>	<b>100%</b>
<b>Operating Expenses</b>					
Contractual Services	-	-	-	356	NA
<b>Total Operating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>356</b>	<b>NA</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ 9,000,000</b>	<b>\$ 9,000,000</b>	<b>\$ 9,000,343</b>	<b>100%</b>





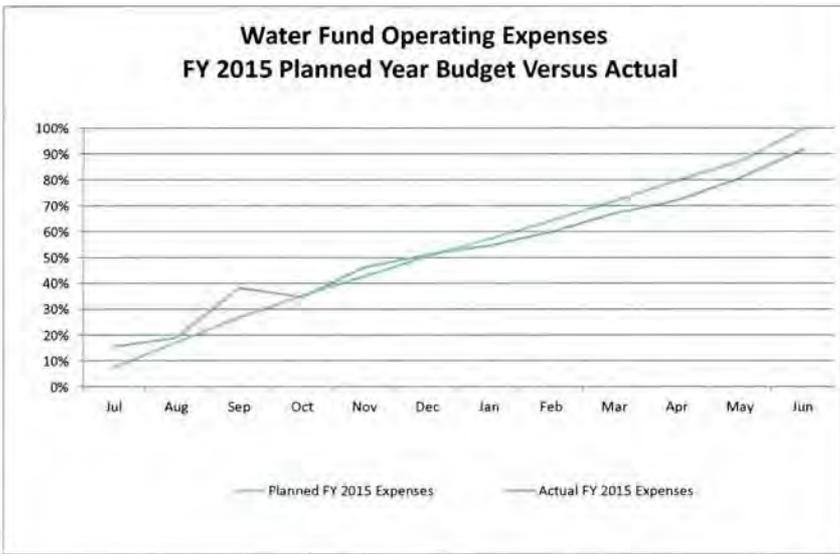
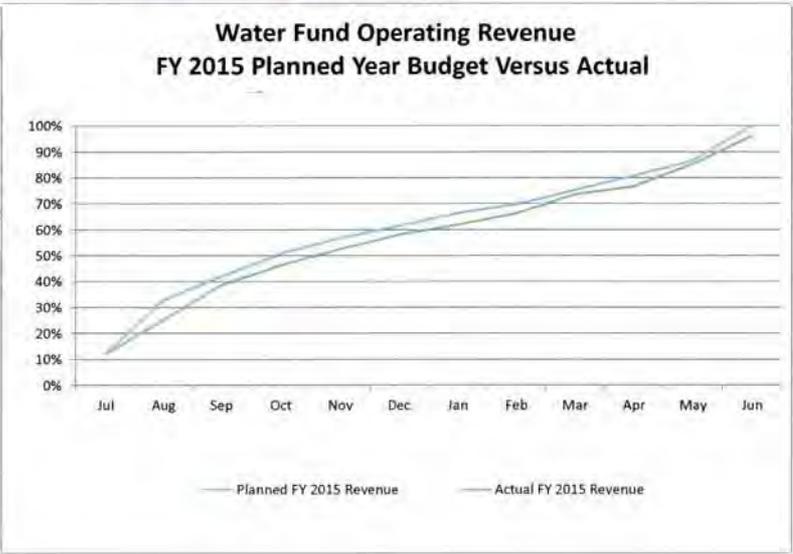
City of Casper, Wyoming  
**Statement of Assets, Liabilities and Fund Equity**  
**Utility Enterprise Funds**  
**(Budget Basis - For Management Use Only)**  
June 30, 2015

	Water Fund	Sewer Fund	Wastewater Fund	Refuse Collection Fund	Balefill Fund	Water Treatment Plant Fund
<b>Assets</b>						
Current Assets						
Cash	\$ 511,794	\$ 644,146	\$ 1,355,414	\$ 217,070	\$ 1,049,233	\$ (99,123)
Investments	13,844,719	4,795,396	4,042,177	4,690,228	8,498,548	-
Market Adjustment on Investments	31,405	11,573	10,504	9,914	20,491	-
Inventories - Net	538,894	-	90,607	-	-	-
Interest Receivable	14,164	3,938	3,867	5,946	14,890	-
Grant Receivable	9,381	-	50,562	-	-	-
Accounts Receivable - Net	1,626,367	550,168	329,637	670,523	438,960	352,875
Total Current Assets	16,576,724	6,005,220	5,882,768	5,593,681	10,022,121	253,752
Fixed Assets						
Land, Buildings, & Improvements	73,623,010	27,851,966	65,320,533	143,542	26,045,042	-
Equipment	5,898,907	936,437	7,643,852	3,874,241	940,020	-
Less Accumulated Depreciation	(26,520,902)	(16,990,281)	(37,869,614)	(640,366)	(7,485,732)	-
Net Fixed Assets	53,001,015	11,798,122	35,094,770	3,377,417	19,499,331	-
<b>Total Assets</b>	<b>\$ 69,577,738</b>	<b>\$ 17,803,343</b>	<b>\$ 40,977,539</b>	<b>\$ 8,971,097</b>	<b>\$ 29,521,451</b>	<b>\$ 253,752</b>
<b>Liabilities and Fund Equity</b>						
Current Liabilities						
Accounts Payable	\$ 979,888	\$ 483,764	\$ 175,174	\$ 431,880	\$ 844,945	\$ 253,752
Accrued Wages and Benefits Payable	174,820	35,782	113,582	107,962	132,893	75,934
Interest Payable	149,215	-	107,063	-	9,490	-
Customer Deposits	108,264	-	-	-	-	-
Total Current Liabilities	1,412,186	519,546	395,819	539,843	987,328	329,686
Long-term Liabilities						
Notes Payable	7,747,711	-	8,593,768	-	1,539,475	-
Closure & Post Closure Costs	-	-	-	-	5,204,117	-
Total Long-term Liabilities	7,747,711	-	8,593,768	-	6,743,592	-
Fund Equity						
Net Assets	60,417,840	17,283,796	31,987,951	8,431,254	21,790,532	(75,934)
Encumbrances	11,175,622	716,906	3,319,243	1,937,832	5,696,348	-
Reserve for Encumbrances	(11,175,622)	(716,906)	(3,319,243)	(1,937,832)	(5,696,348)	-
Total Fund Equity	60,417,840	17,283,796	31,987,951	8,431,254	21,790,532	(75,934)
<b>Total Liabilities and Fund Equity</b>	<b>\$ 69,577,738</b>	<b>\$ 17,803,343</b>	<b>\$ 40,977,539</b>	<b>\$ 8,971,097</b>	<b>\$ 29,521,451</b>	<b>\$ 253,752</b>

City of Casper, Wyoming  
 Statement of Revenues and Expenditures  
**Water Fund**  
 (Budget Basis - For Management Use Only)  
 As of June 30, 2015

	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	\$ 12,398,168	\$ 12,959,903	-4.3%	96%
Transfers In	2,090,497	-	2,090,497	2,090,497	2,090,497	0.0%	100%
<b>Total Operating Revenues</b>	<b>15,050,400</b>	<b>-</b>	<b>15,050,400</b>	<b>14,488,665</b>	<b>15,050,400</b>	<b>-3.7%</b>	<b>96%</b>
<b>Operating Expenses</b>							
Personnel Services	2,147,361	-	2,147,361	1,911,225	2,147,361	11.0%	89%
Other Operating Expenses	9,330,618	(1,625)	9,328,993	8,640,955	9,328,993	7.4%	93%
Transfers Out	-	305,000	305,000	305,000	305,000	0.0%	100%
<b>Total Operating Expenses</b>	<b>11,477,979</b>	<b>303,375</b>	<b>11,781,354</b>	<b>10,857,180</b>	<b>11,781,354</b>	<b>7.8%</b>	<b>92%</b>
<b>Operating Income (Loss)</b>	<b>3,572,421</b>	<b>(303,375)</b>	<b>3,269,046</b>	<b>3,631,485</b>	<b>3,269,046</b>	<b>11.1%</b>	<b>111%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	4,165,000	-	4,165,000	556,000	-	Not Planned	13%
Capital & Non-Operating Expenses	(11,533,242)	(3,776,625)	(15,309,867)	(15,468,861)	-	Not Planned	101%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(7,368,242)</b>	<b>(3,776,625)</b>	<b>(11,144,867)</b>	<b>(14,912,860)</b>	<b>-</b>	<b>Not Planned</b>	<b>134%</b>
<b>Net Income (Loss)</b>	<b>\$ (3,795,821)</b>	<b>\$ (4,080,000)</b>	<b>\$ (7,875,821)</b>	<b>\$ (11,281,375)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>143%</b>

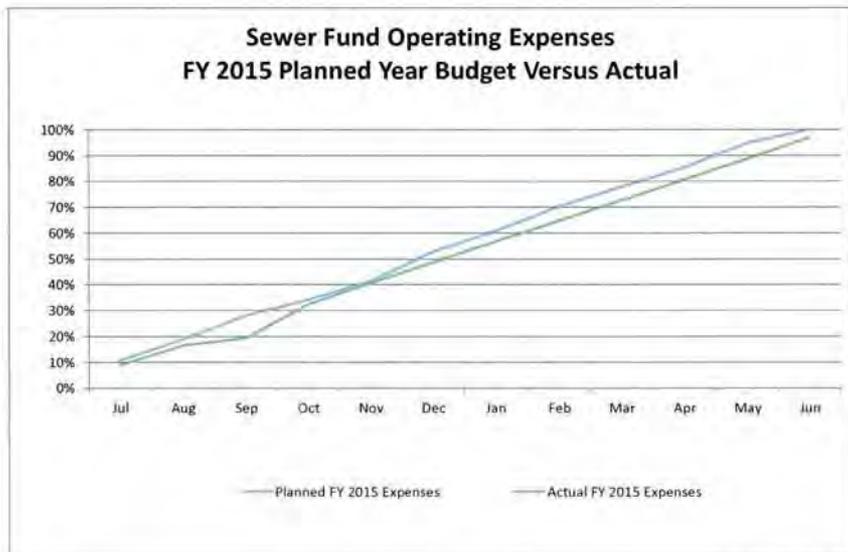
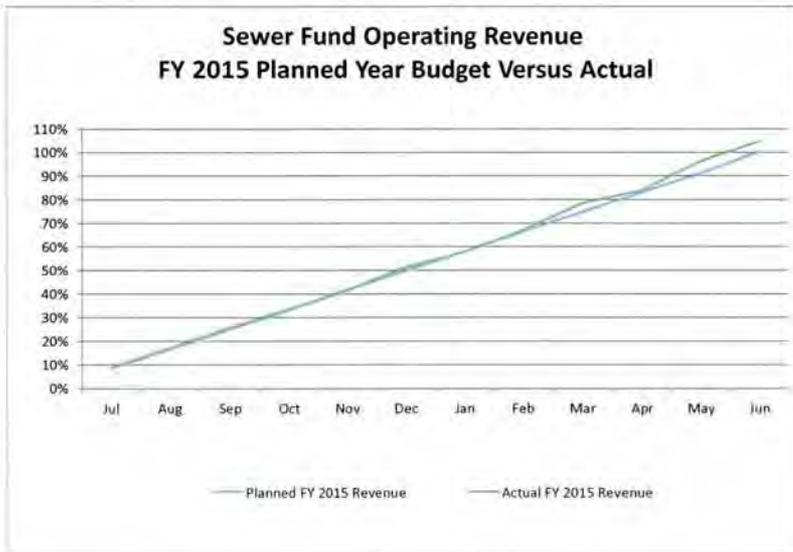
Less than or equal to + 5% Variance  
 Between + 5.1% and + 20% Variance  
 Greater than +20.1% Variance or any revenue under budget or expens over budget



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Sewer Fund**  
 (Budget Basis - For Management Use Only)  
 As of June 30, 2015

	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	\$ 5,186,788	\$ 4,962,017	4.5%	105%
Transfers In	205,900	-	205,900	205,900	205,900	0.0%	100%
<b>Total Operating Revenues</b>	<b>5,167,917</b>	<b>-</b>	<b>5,167,917</b>	<b>5,392,688</b>	<b>5,167,917</b>	<b>4.3%</b>	<b>104%</b>
<b>Operating Expenses</b>							
Personnel Services	580,941	-	580,941	518,878	580,941	10.7%	89%
Other Operating Expenses	4,184,300	-	4,184,300	4,100,565	4,184,300	2.0%	98%
<b>Total Operating Expenses</b>	<b>4,765,241</b>	<b>-</b>	<b>4,765,241</b>	<b>4,619,443</b>	<b>4,765,241</b>	<b>3.1%</b>	<b>97%</b>
<b>Operating Income (Loss)</b>	<b>402,676</b>	<b>-</b>	<b>402,676</b>	<b>773,245</b>	<b>402,676</b>	<b>92.0%</b>	<b>192%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	145,000	-	145,000	124,565	-	Not Planned	86%
Capital & Non-Operating Expenses	(1,937,250)	(250,000)	(2,187,250)	(2,140,552)	-	Not Planned	98%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(1,792,250)</b>	<b>(250,000)</b>	<b>(2,042,250)</b>	<b>(2,015,987)</b>	<b>-</b>	<b>Not Planned</b>	<b>99%</b>
<b>Net Income (Loss)</b>	<b>\$ (1,389,574)</b>	<b>\$ (250,000)</b>	<b>\$ (1,639,574)</b>	<b>\$ (1,242,742)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>76%</b>

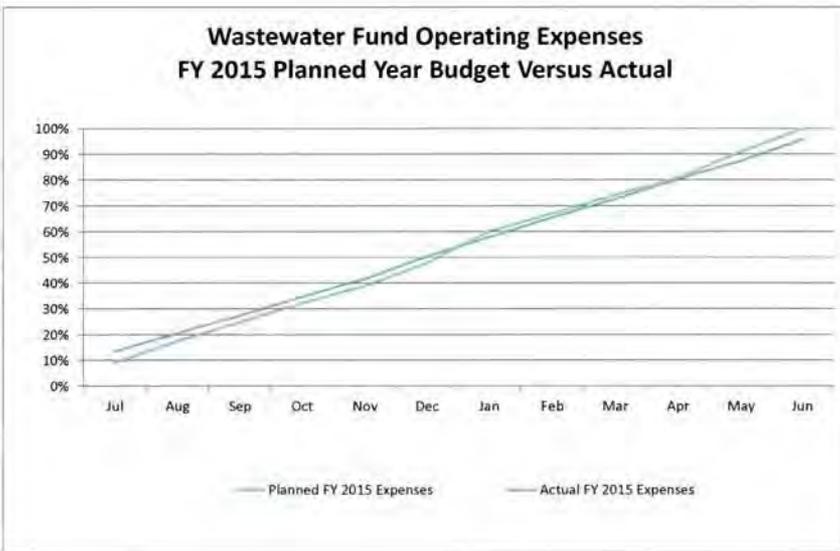
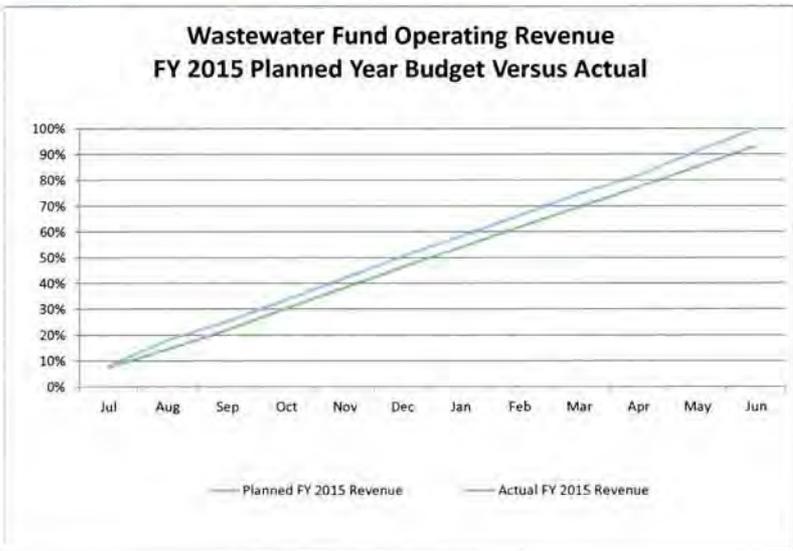
Less than or equal to + 5% Variance  
 Between + 5.1% and + 20% Variance  
 Greater than +20.1% Variance or any revenue under budget or expens over budget



City of Casper, Wyoming  
 Statement of Revenues and Expenditures  
**Wastewater Treatment Plant Fund**  
 (Budget Basis - For Management Use Only)  
 As of June 30, 2015

	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	\$ 4,010,689	\$ 4,307,116	-6.9%	93%
Transfers In	203,018	-	203,018	203,018	203,018	0.0%	100%
<b>Total Operating Revenues</b>	<b>4,510,134</b>	<b>-</b>	<b>4,510,134</b>	<b>4,213,707</b>	<b>4,510,134</b>	<b>-6.6%</b>	<b>93%</b>
<b>Operating Expenses</b>							
Personnel Services	1,329,071	10,000	1,339,071	1,259,625	1,339,071	5.9%	94%
Other Operating Expenses	2,360,605	(10,000)	2,350,605	2,278,796	2,350,605	3.1%	97%
<b>Total Operating Expenses</b>	<b>3,689,676</b>	<b>-</b>	<b>3,689,676</b>	<b>3,538,422</b>	<b>3,689,676</b>	<b>4.1%</b>	<b>96%</b>
<b>Operating Income (Loss)</b>	<b>820,458</b>	<b>-</b>	<b>820,458</b>	<b>675,285</b>	<b>820,458</b>	<b>-17.7%</b>	<b>82%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	970,000	-	970,000	868,830	-	Not Planned	90%
Capital & Non-Operating Expenses	(4,743,710)	-	(4,743,710)	(4,666,348)	-	Not Planned	98%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(3,773,710)</b>	<b>-</b>	<b>(3,773,710)</b>	<b>(3,797,518)</b>	<b>-</b>	<b>Not Planned</b>	<b>101%</b>
<b>Net Income (Loss)</b>	<b>\$ (2,953,252)</b>	<b>\$ -</b>	<b>\$ (2,953,252)</b>	<b>\$ (3,122,233)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>106%</b>

Less than or equal to + 5% Variance  
 Between + 5.1% and + 20% Variance  
 Greater than +20.1% Variance or any revenue under budget or expens over budget



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Refuse Collection Fund**  
**(Budget Basis - For Management Use Only)**  
As of June 30, 2015

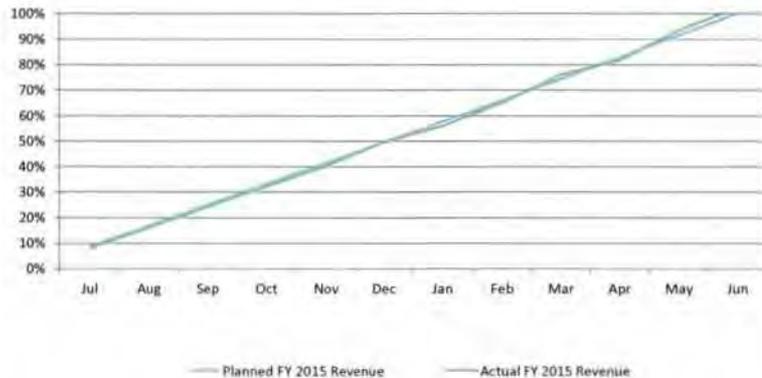
	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 6,050,152	\$ 20,000	\$ 6,070,152	\$ 6,205,327	\$ 6,070,152	2.2%	102%
Transfers In	230,372	-	230,372	230,372	230,372	0.0%	100%
<b>Total Operating Revenues</b>	<b>6,280,524</b>	<b>20,000</b>	<b>6,300,524</b>	<b>6,435,699</b>	<b>6,300,524</b>	<b>2.1%</b>	<b>102%</b>
<b>Operating Expenses</b>							
Personnel Services	1,520,523	49,050	1,569,573	1,486,900	1,569,573	5.3%	95%
Other Operating Expenses	3,624,923	232,600	3,857,523	3,951,810	3,857,523	-2.4%	102%
<b>Total Operating Expenses</b>	<b>5,145,446</b>	<b>281,650</b>	<b>5,427,096</b>	<b>5,438,710</b>	<b>5,427,096</b>	<b>-0.2%</b>	<b>100%</b>
<b>Operating Income (Loss)</b>	<b>1,135,078</b>	<b>(261,650)</b>	<b>873,428</b>	<b>996,989</b>	<b>873,428</b>	<b>14.1%</b>	<b>114%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	45,900	5,500	51,400	64,295	-	Not Planned	125%
Capital & Non-Operating Expenses	(3,929,401)	-	(3,929,401)	(3,603,736)	-	Not Planned	92%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(3,883,501)</b>	<b>5,500</b>	<b>(3,878,001)</b>	<b>(3,539,441)</b>	<b>-</b>	<b>Not Planned</b>	<b>91%</b>
<b>Net Income (Loss)</b>	<b>\$ (2,748,423)</b>	<b>\$ (256,150)</b>	<b>\$ (3,004,573)</b>	<b>\$ (2,542,452)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>85%</b>

Less than or equal to +/- 5% Variance

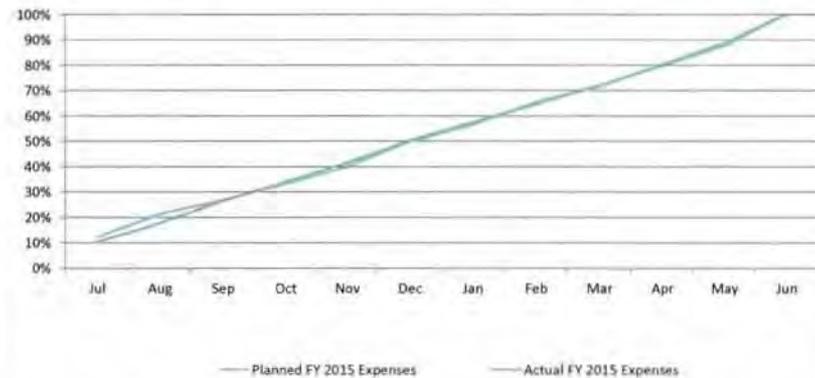
Between +/- 5.1% and +/- 20% Variance

Greater than +/- 20.1% Variance

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



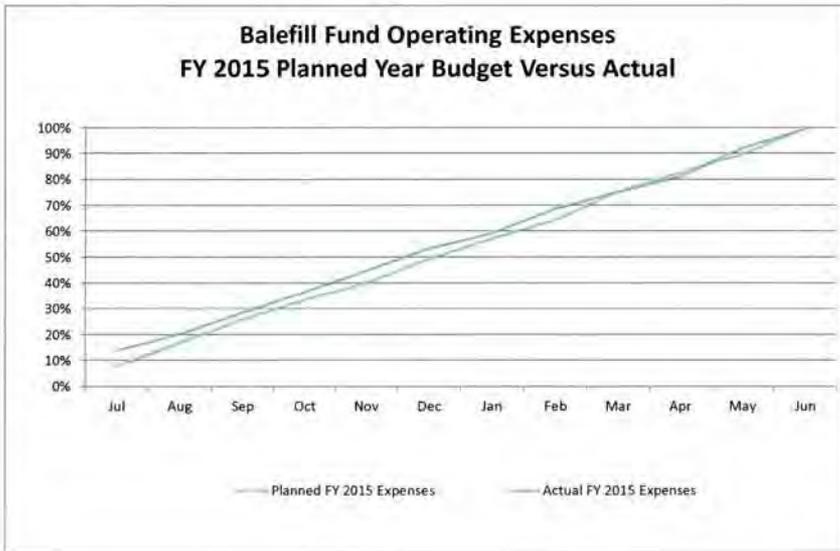
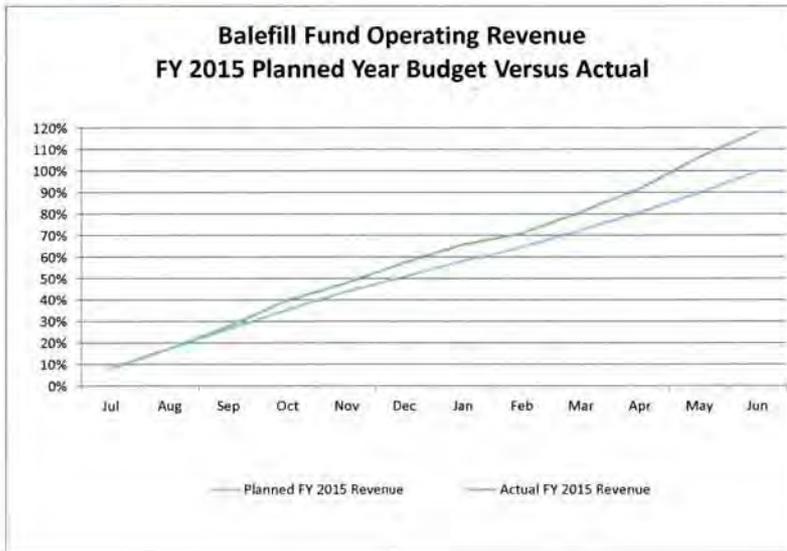
**Refuse Fund Operating Expenses**  
**FY 2015 Planned Year Budget Versus Actual**



City of Casper, Wyoming  
 Statement of Revenues and Expenditures  
**Balefill Fund**  
 (Budget Basis - For Management Use Only)  
 As of June 30, 2015

	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	\$ 7,923,449	\$ 6,634,903	19.4%	119%
Transfers In	271,490	-	271,490	271,490	271,490	0.0%	100%
<b>Total Operating Revenues</b>	<b>6,906,393</b>	<b>-</b>	<b>6,906,393</b>	<b>8,194,939</b>	<b>6,906,393</b>	<b>18.7%</b>	<b>119%</b>
<b>Operating Expenses</b>							
Personnel Services	1,535,270	5,500	1,540,770	1,539,386	1,540,770	0.1%	100%
Other Operating Expenses	3,003,876	(44,794)	2,959,082	2,948,019	2,959,082	0.4%	100%
<b>Total Operating Expenses</b>	<b>4,539,146</b>	<b>(39,294)</b>	<b>4,499,852</b>	<b>4,487,404</b>	<b>4,499,852</b>	<b>0.3%</b>	<b>100%</b>
<b>Operating Income (Loss)</b>	<b>2,367,247</b>	<b>39,294</b>	<b>2,406,541</b>	<b>3,707,535</b>	<b>2,406,541</b>	<b>54.1%</b>	<b>154%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	2,331,400	-	2,331,400	33,565	-	Not Planned	1%
Capital & Non-Operating Expenses	(7,976,998)	(228,594)	(8,205,592)	(8,352,198)	-	Not Planned	102%
<b>Total Non-operating Revenues (Expenses)</b>	<b>(5,645,598)</b>	<b>(228,594)</b>	<b>(5,874,192)</b>	<b>(8,318,633)</b>	<b>-</b>	<b>Not Planned</b>	<b>142%</b>
<b>Net Income (Loss)</b>	<b>\$ (3,278,351)</b>	<b>\$ (189,300)</b>	<b>\$ (3,467,651)</b>	<b>\$ (4,611,098)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>133%</b>

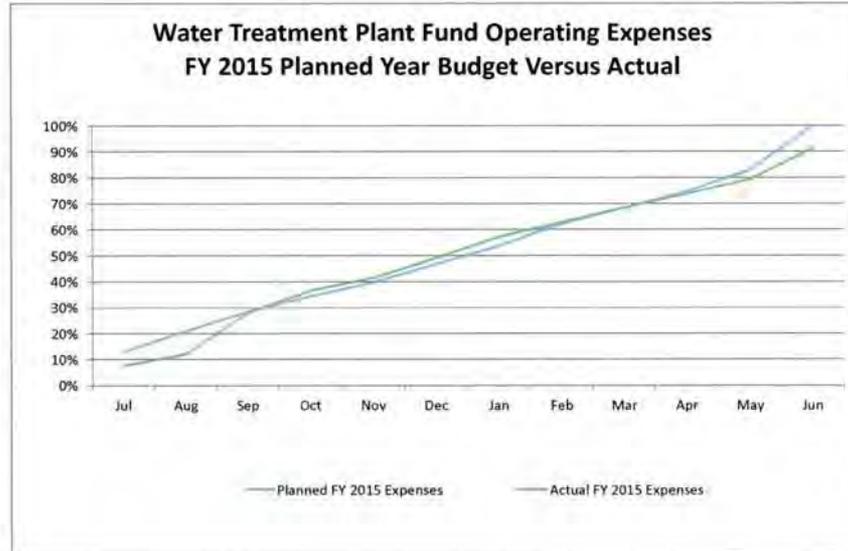
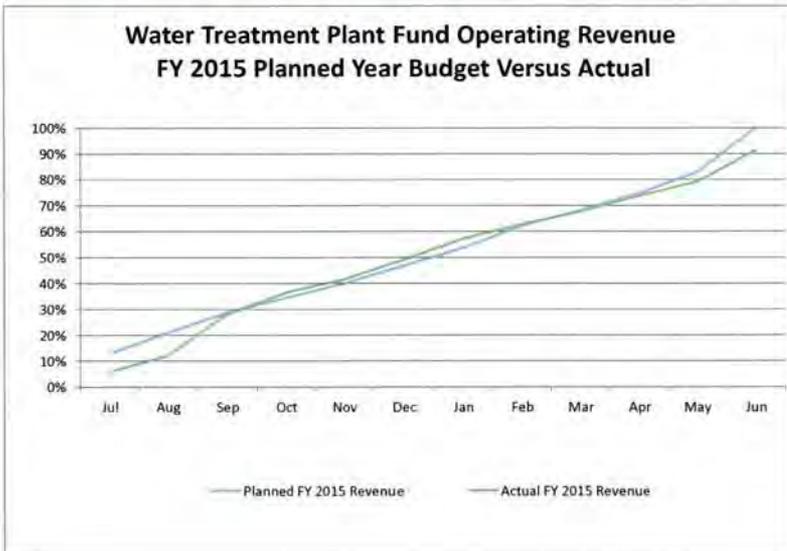
Less than or equal to + 5% Variance  
 Between + 5.1% and + 20% Variance  
 Greater than +20.1% Variance or any revenue under budget or expens over budget



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Water Treatment Plant Fund**  
**(Budget Basis - For Management Use Only)**  
As of June 30, 2015

	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	\$ 150,000	\$ 2,853,018	\$ 2,605,548	2,853,018	-8.7%	91%
<b>Total Operating Revenues</b>	<b>2,703,018</b>	<b>150,000</b>	<b>2,853,018</b>	<b>2,605,548</b>	<b>2,853,018</b>	<b>-8.7%</b>	<b>91%</b>
<b>Operating Expenses</b>							
Personnel Services	926,947	-	926,947	872,476	926,947	5.9%	94%
Other Operating Expenses	1,776,071	150,000	1,926,071	1,733,072	1,926,071	10.0%	90%
<b>Total Operating Expenses</b>	<b>2,703,018</b>	<b>150,000</b>	<b>2,853,018</b>	<b>2,605,548</b>	<b>2,853,018</b>	<b>8.7%</b>	<b>91%</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 or any revenue under budget or expens over budget





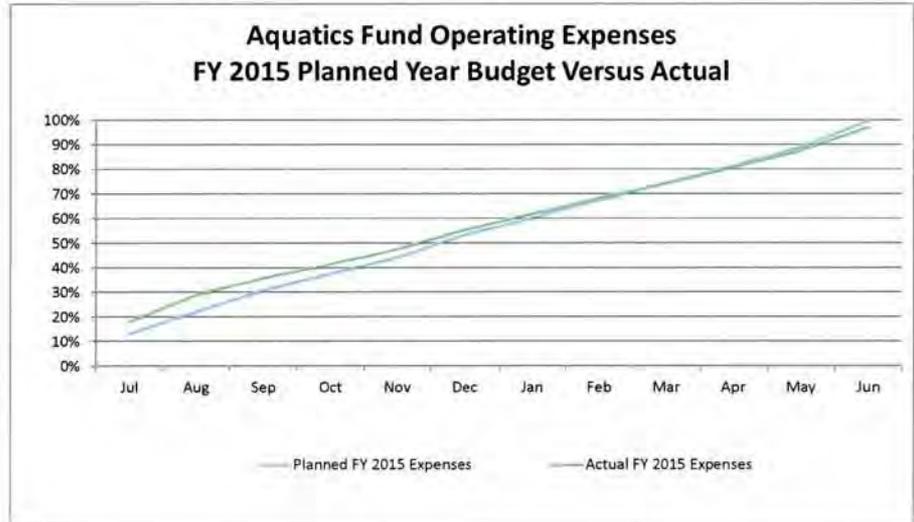
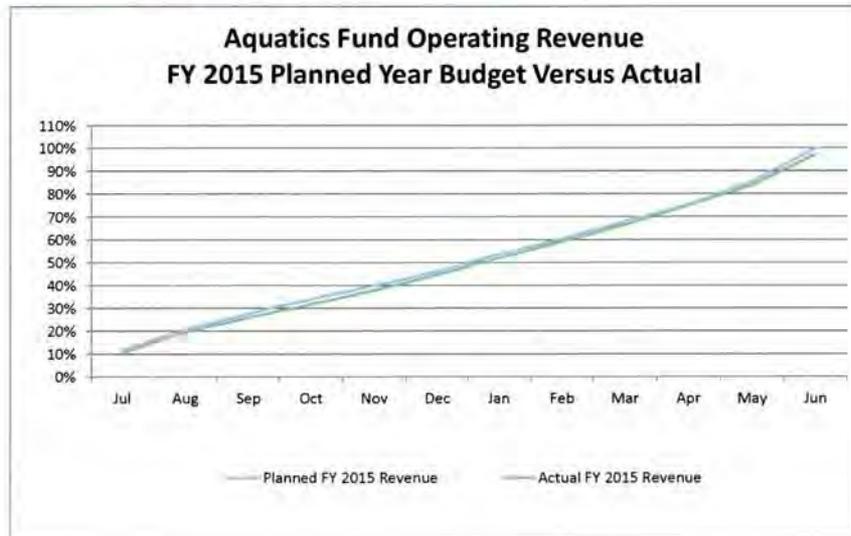
City of Casper, Wyoming  
**Statement of Assets, Liabilities and Fund Equity**  
**Leisure Services Enterprise Funds**  
**(Budget Basis - For Management Use Only)**  
June 30, 2015

	Aquatics Fund	Golf Course Fund	Ice Arena Fund	Hogadon Fund	Casper Events Center Fund	Casper Recreation Center Fund
<b>Assets</b>						
Current Assets						
Cash	\$ 52,732	\$ 9,436	\$ 14,311	\$ (69,154)	\$ (163,657)	\$ 182,020
Inventories - Net	-	-	-	-	71,652	-
Accounts Receivable - Net	1,254	-	-	-	51,626	-
Total Current Assets	<u>53,985</u>	<u>9,436</u>	<u>14,311</u>	<u>(69,154)</u>	<u>(40,379)</u>	<u>182,020</u>
Fixed assets						
Land, Buildings, & Improvements	7,246,836	4,006,589	2,325,228	2,171,591	25,808,831	5,316,852
Equipment	18,427	1,149,571	190,386	2,244,067	1,886,236	184,094
Less Accumulated Depreciation	<u>(1,638,591)</u>	<u>(4,239,088)</u>	<u>(1,148,107)</u>	<u>(2,672,379)</u>	<u>(15,733,984)</u>	<u>(3,453,185)</u>
Net Fixed Assets	5,626,672	917,072	1,367,508	1,743,280	11,961,083	2,047,761
<b>Total Assets</b>	<b>\$ 5,680,657</b>	<b>\$ 926,508</b>	<b>\$ 1,381,819</b>	<b>\$ 1,674,125</b>	<b>\$ 11,920,704</b>	<b>\$ 2,229,781</b>
<b>Liabilities and Fund Equity</b>						
Liabilities						
Accounts Payable	\$ 18,522	\$ 39,627	\$ 4,737	\$ 15,962	\$ 129,594	\$ 14,898
Accrued Wages and Benefits Payable	65,682	57,453	15,441	24,149	159,472	101,447
Deferred Revenue	-	-	-	-	-	3,582
Unearned Revenue - Show Accounts	-	-	-	-	106,043	-
Customer Deposits	-	-	-	-	-	2,398
Total Liabilities	<u>84,203</u>	<u>97,080</u>	<u>20,178</u>	<u>40,111</u>	<u>395,109</u>	<u>122,324</u>
Fund Equity						
Net Assets	<u>5,596,454</u>	<u>829,428</u>	<u>1,361,641</u>	<u>1,634,014</u>	<u>11,525,595</u>	<u>2,107,457</u>
Total Fund Equity	5,596,454	829,428	1,361,641	1,634,014	11,525,595	2,107,457
<b>Total Liabilities and Fund Equity</b>	<b>\$ 5,680,657</b>	<b>\$ 926,508</b>	<b>\$ 1,381,819</b>	<b>\$ 1,674,125</b>	<b>\$ 11,920,704</b>	<b>\$ 2,229,781</b>

City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Aquatics Fund**  
**(Budget Basis - For Management Use Only)**  
As of June 30, 2015

	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	\$ (35,500)	\$ 570,200	\$ 571,534	\$ 570,200	0.2%	100%
Transfers In	421,006	46,575	467,581	439,332	467,581	-6.0%	94%
<b>Total Operating Revenues</b>	<b>1,026,706</b>	<b>11,075</b>	<b>1,037,781</b>	<b>1,010,866</b>	<b>1,037,781</b>	<b>-2.6%</b>	<b>97%</b>
<b>Operating Expenses</b>							
Personnel Services	633,644	11,075	644,719	625,900	644,719	2.9%	97%
Other Operating Expenses	388,662	-	388,662	381,225	388,662	1.9%	98%
<b>Total Operating Expenses</b>	<b>1,022,306</b>	<b>11,075</b>	<b>1,033,381</b>	<b>1,007,125</b>	<b>1,033,381</b>	<b>2.5%</b>	<b>97%</b>
<b>Operating Income (Loss)</b>	<b>4,400</b>	<b>-</b>	<b>4,400</b>	<b>3,741</b>	<b>4,400</b>	<b>-15.0%</b>	<b>85%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Expenses	(4,400)	-	(4,400)	(3,741)	-	Not Planned	85%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(4,400)</b>	<b>-</b>	<b>(4,400)</b>	<b>(3,741)</b>	<b>-</b>	<b>Not Planned</b>	<b>85%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>No Current YTD</b>	<b>NA</b>

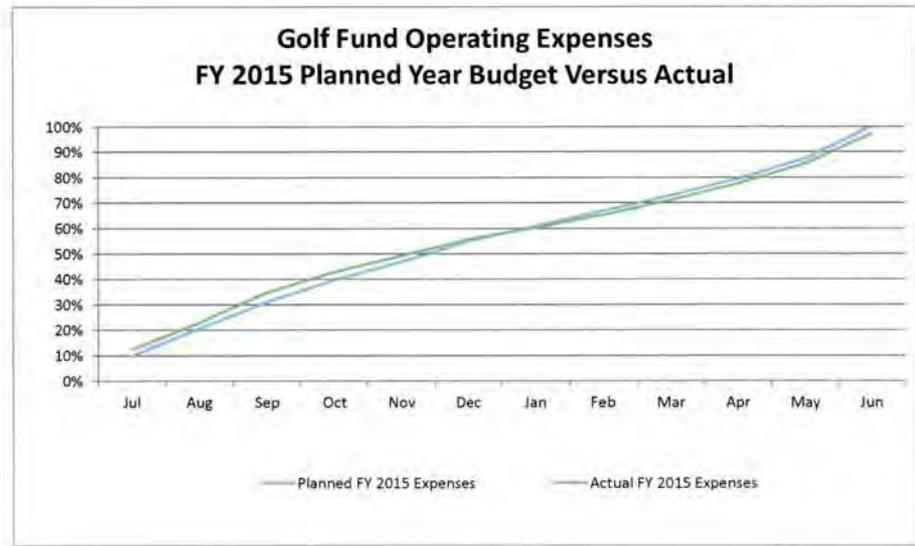
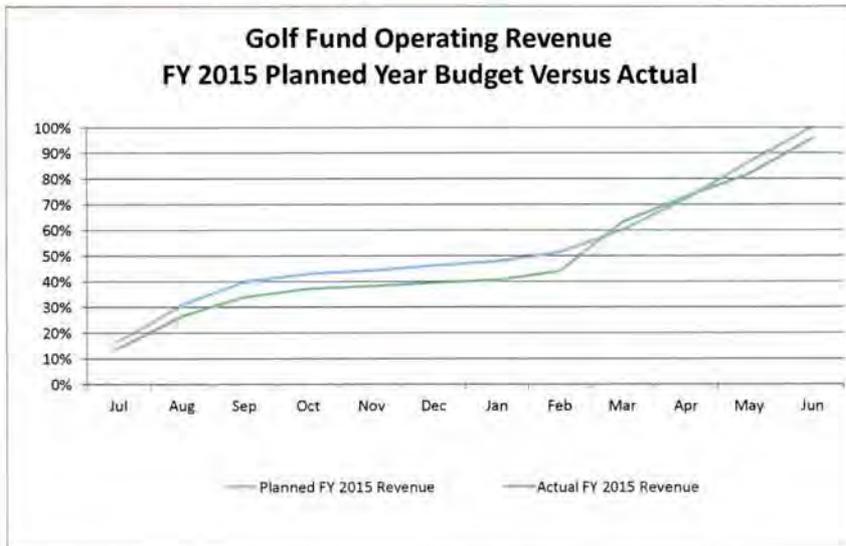
Less than or equal to + 5% Variance  
Between + 5.1% and + 20% Variance  
Greater than +20.1% Variance or any revenue under budget or expens over budget



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Golf Course Fund**  
**(Budget Basis - For Management Use Only)**  
As of June 30, 2015

	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	\$ 932,528	\$ 976,912	-4.5%	95%
<b>Total Operating Revenues</b>	<b>976,912</b>	<b>-</b>	<b>976,912</b>	<b>932,528</b>	<b>976,912</b>	<b>-4.5%</b>	<b>95%</b>
<b>Operating Expenses</b>							
Personnel Services	495,405	-	495,405	509,831	495,405	-2.9%	103%
Other Operating Expenses	470,184	-	470,184	427,558	470,184	9.1%	91%
<b>Total Operating Expenses</b>	<b>965,589</b>	<b>-</b>	<b>965,589</b>	<b>937,389</b>	<b>965,589</b>	<b>2.9%</b>	<b>97%</b>
<b>Operating Income (Loss)</b>	<b>11,323</b>	<b>-</b>	<b>11,323</b>	<b>(4,861)</b>	<b>11,323</b>	<b>-142.9%</b>	<b>-43%</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>\$ (5,829)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>-56%</b>

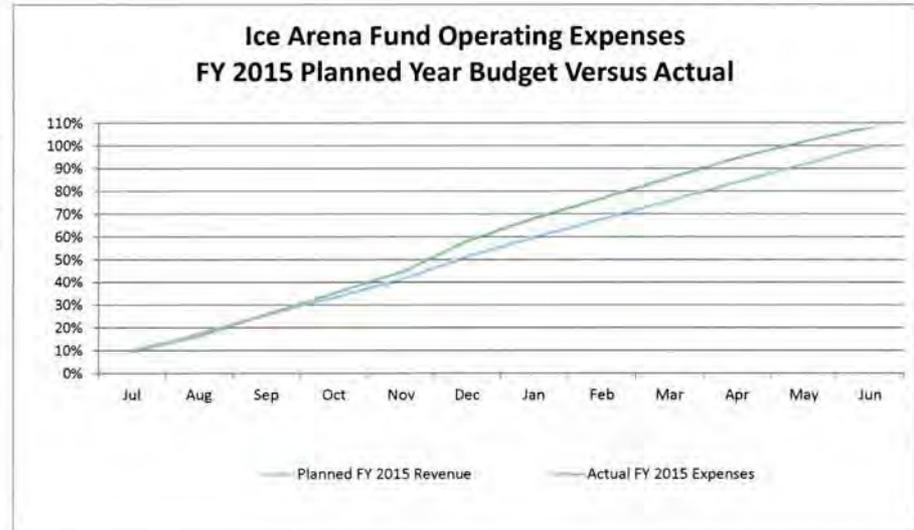
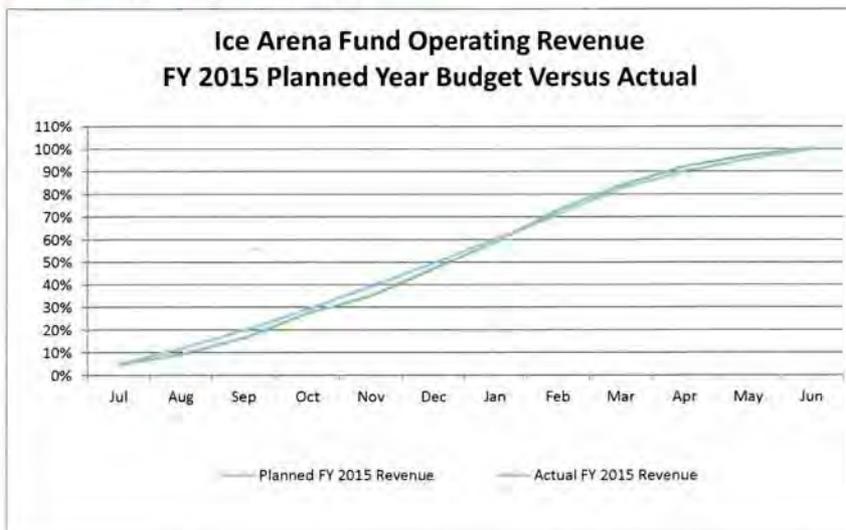
Less than or equal to + 5% Variance  
Between + 5.1% and + 20% Variance  
Greater than +20.1% Variance or any revenue under budget or expens over budget



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Ice Arena Fund**  
**(Budget Basis - For Management Use Only)**  
As of June 30, 2015

	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	\$ 14,500	\$ 342,600	\$ 346,267	\$ 342,600	1.1%	101%
Transfers In	205,744	-	205,744	205,744	205,744	0.0%	100%
<b>Total Operating Revenues</b>	<b>533,844</b>	<b>14,500</b>	<b>548,344</b>	<b>552,011</b>	<b>548,344</b>	<b>0.7%</b>	<b>101%</b>
<b>Operating Expenses</b>							
Personnel Services	315,586	28,300	343,886	340,564	343,886	1.0%	99%
Other Operating Expenses	211,258	-	211,258	229,660	211,258	-8.7%	109%
<b>Total Operating Expenses</b>	<b>526,844</b>	<b>28,300</b>	<b>555,144</b>	<b>570,223</b>	<b>555,144</b>	<b>-2.7%</b>	<b>103%</b>
<b>Operating Income (Loss)</b>	<b>7,000</b>	<b>(13,800)</b>	<b>(6,800)</b>	<b>(18,212)</b>	<b>(6,800)</b>	<b>-167.8%</b>	<b>268%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Expenses	(7,000)	-	(7,000)	(4,139)	-	Not Planned	59%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(7,000)</b>	<b>-</b>	<b>(7,000)</b>	<b>(4,139)</b>	<b>-</b>	<b>Not Planned</b>	<b>59%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ (13,800)</b>	<b>\$ (13,800)</b>	<b>\$ (22,351)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>162%</b>

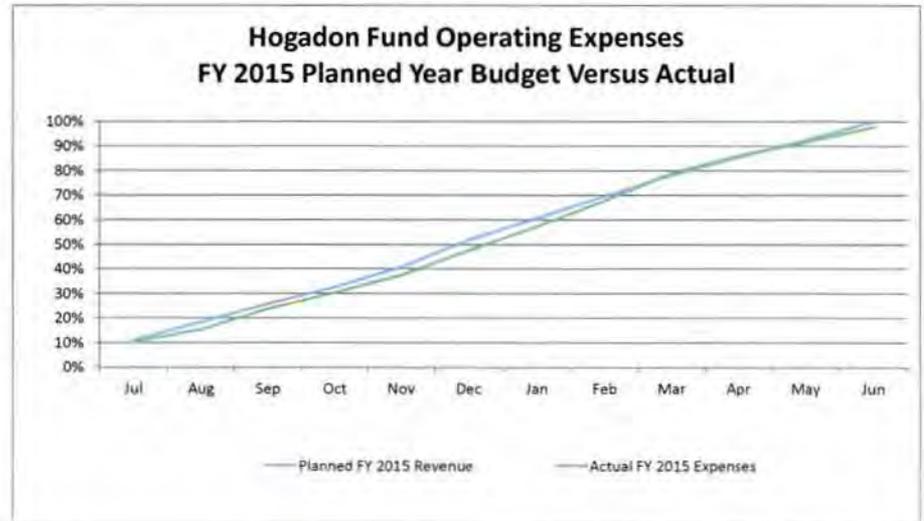
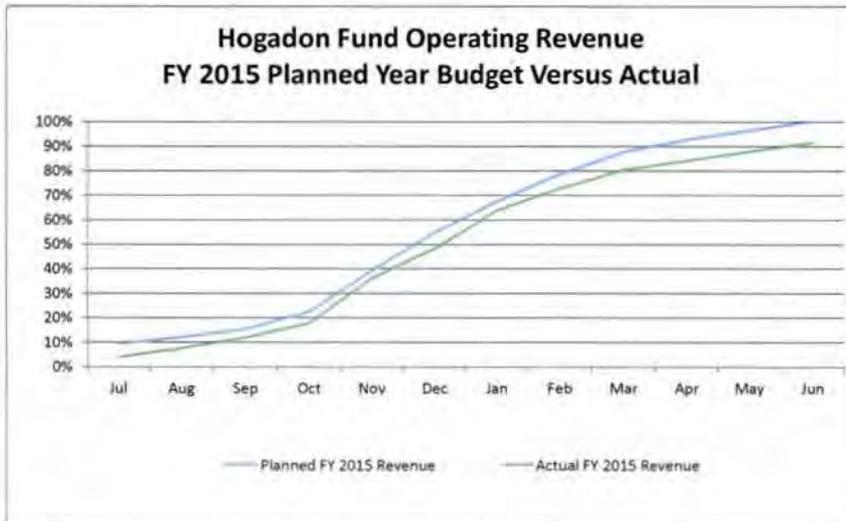
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Between + 5.1% and + 20% Variance  
Greater than +20.1% Variance or any revenue under budget or expens over budget



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Hogadon Fund**  
**(Budget Basis - For Management Use Only)**  
As of June 30, 2015

	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	\$ 404,572	\$ 477,900	-15.3%	85%
Transfers In	371,408	-	371,408	371,408	371,408	0.0%	100%
<b>Total Operating Revenues</b>	<b>849,308</b>	<b>-</b>	<b>849,308</b>	<b>775,980</b>	<b>849,308</b>	<b>-8.6%</b>	<b>91%</b>
<b>Operating Expenses</b>							
Personnel Services	364,720	-	364,720	349,524	364,720	4.2%	96%
Other Operating Expenses	468,088	-	468,088	463,739	468,088	0.9%	99%
<b>Total Operating Expenses</b>	<b>832,808</b>	<b>-</b>	<b>832,808</b>	<b>813,263</b>	<b>832,808</b>	<b>2.3%</b>	<b>98%</b>
<b>Operating Income (Loss)</b>	<b>16,500</b>	<b>-</b>	<b>16,500</b>	<b>(37,283)</b>	<b>16,500</b>	<b>-326.0%</b>	<b>-226%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Expenses	(16,500)	-	(16,500)	(16,055)	-	Not Planned	97%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(16,500)</b>	<b>-</b>	<b>(16,500)</b>	<b>(16,055)</b>	<b>-</b>	<b>Not Planned</b>	<b>97%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (53,338)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>NA</b>

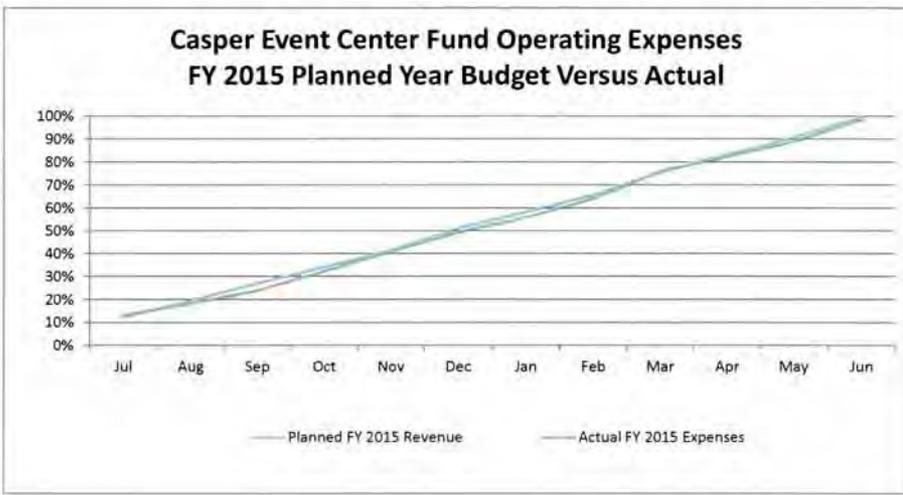
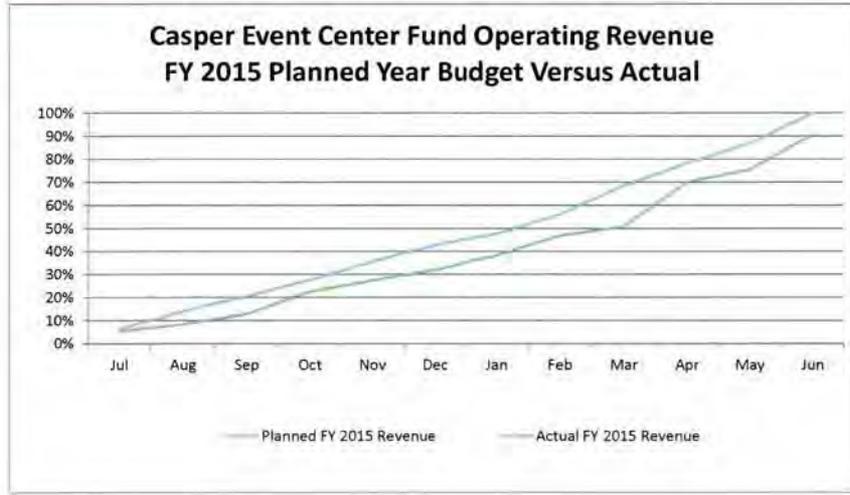
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Between + 5.1% and + 20% Variance  
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City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Casper Events Center Fund**  
**(Budget Basis - For Management Use Only)**  
As of June 30, 2015

	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	\$ 1,741,486	\$ 1,998,650	-12.9%	87%
Transfers In	765,660	-	765,660	765,660	765,660	0.0%	100%
<b>Total Operating Revenues</b>	<b>2,764,310</b>	<b>-</b>	<b>2,764,310</b>	<b>2,507,146</b>	<b>2,764,310</b>	<b>-9.3%</b>	<b>91%</b>
<b>Operating Expenses</b>							
Personnel Services	1,962,157	-	1,962,157	1,861,259	1,962,157	5.1%	95%
Other Operating Expenses	932,652	-	932,652	993,628	932,652	-6.5%	107%
<b>Total Operating Expenses</b>	<b>2,894,809</b>	<b>-</b>	<b>2,894,809</b>	<b>2,854,887</b>	<b>2,894,809</b>	<b>1.4%</b>	<b>99%</b>
<b>Operating Income (Loss)</b>	<b>(130,499)</b>	<b>-</b>	<b>(130,499)</b>	<b>(347,741)</b>	<b>(130,499)</b>	<b>-166.5%</b>	<b>266%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	153,999	-	153,999	154,036	-	Not Planned	100%
Capital & Non-Operating Expenses	(23,787)	-	(23,787)	(19,103)	-	Not Planned	80%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>130,212</b>	<b>-</b>	<b>130,212</b>	<b>134,933</b>	<b>-</b>	<b>Not Planned</b>	<b>104%</b>
<b>Net Income (Loss)</b>	<b>\$ (287)</b>	<b>\$ -</b>	<b>\$ (287)</b>	<b>\$ (212,808)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>74268%</b>

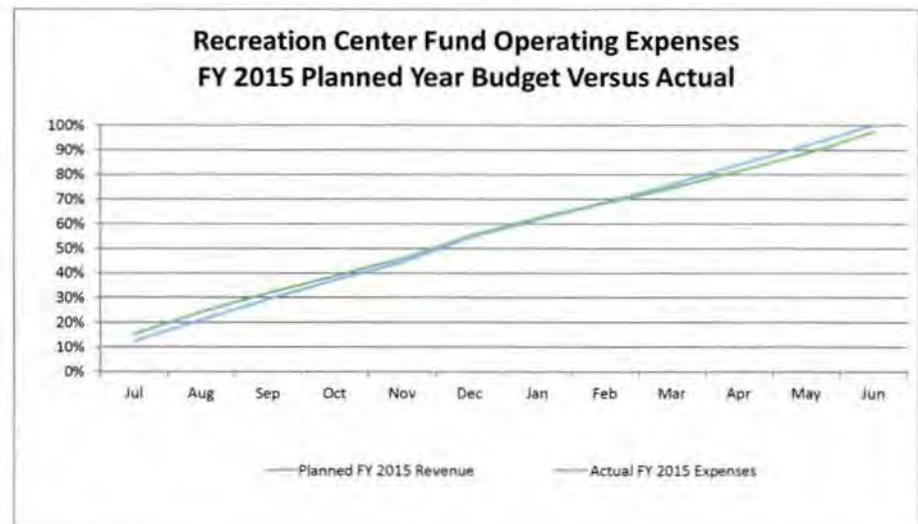
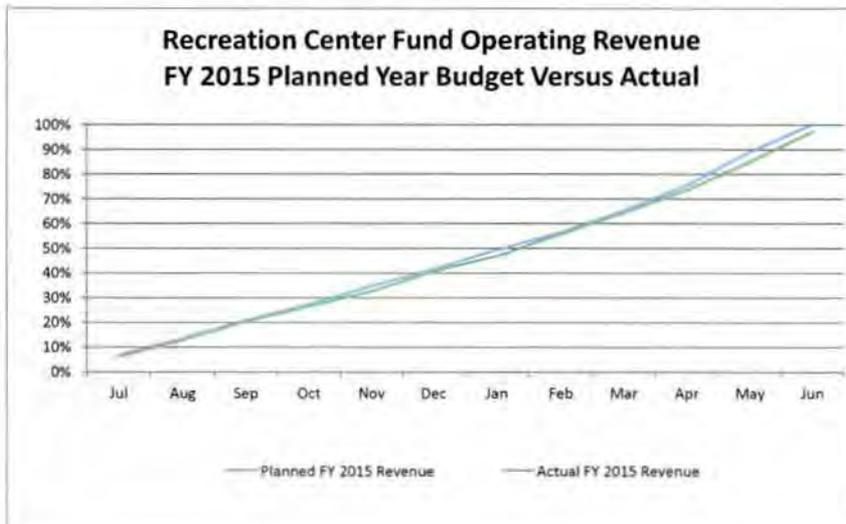
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Between + 5.1% and + 20% Variance  
Greater than +20.1% Variance or any revenue under budget or expens over budget



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Casper Recreation Center Fund**  
 (Budget Basis - For Management Use Only)  
 As of June 30, 2015

	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	\$ 549,347	\$ 564,001	-2.6%	97%
Transfers In	599,406	-	599,406	581,539	599,406	-3.0%	97%
<b>Total Operating Revenues</b>	<b>1,163,407</b>	<b>-</b>	<b>1,163,407</b>	<b>1,130,886</b>	<b>1,163,407</b>	<b>-2.8%</b>	<b>97%</b>
<b>Operating Expenses</b>							
Personnel Services	924,011	-	924,011	886,263	924,011	4.1%	96%
Other Operating Expenses	229,746	-	229,746	235,916	229,746	-2.7%	103%
<b>Total Operating Expenses</b>	<b>1,153,757</b>	<b>-</b>	<b>1,153,757</b>	<b>1,122,178</b>	<b>1,153,757</b>	<b>2.7%</b>	<b>97%</b>
<b>Operating Income (Loss)</b>	<b>9,650</b>	<b>-</b>	<b>9,650</b>	<b>8,708</b>	<b>9,650</b>	<b>-9.8%</b>	<b>90%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Expenses	(9,650)	-	(9,650)	(8,708)	-	Not Planned	90%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(9,650)</b>	<b>-</b>	<b>(9,650)</b>	<b>(8,708)</b>	<b>-</b>	<b>Not Planned</b>	<b>90%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>No Current YTD</b>	<b>NA</b>

Less than or equal to + 5% Variance  
 Between + 5.1% and + 20% Variance  
 Greater than +20.1% Variance or any revenue under budget or expens over budget





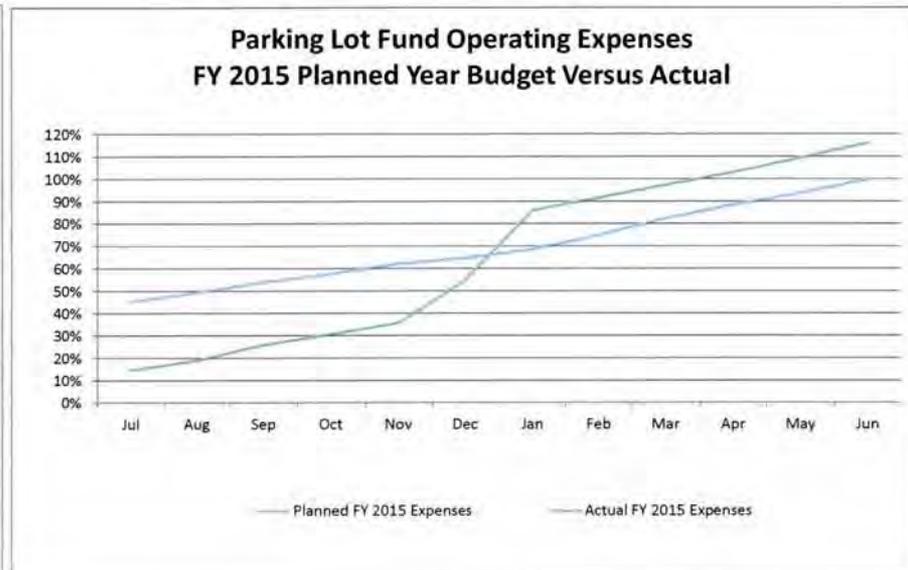
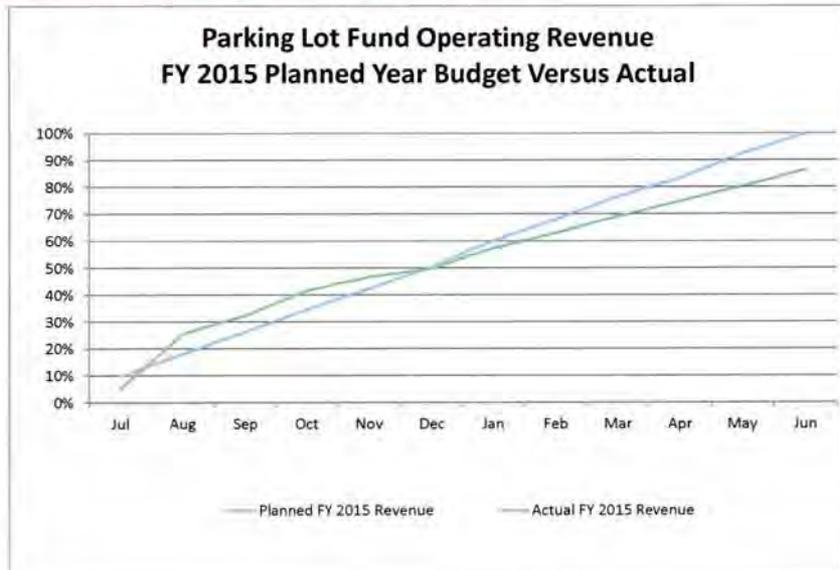
City of Casper, Wyoming  
**Statement of Assets, Liabilities and Fund Equity**  
**Other Enterprise Funds**  
**(Budget Basis - For Management Use Only)**  
June 30, 2015

	<b>Parking Lots Fund</b>
<b>Assets</b>	
Current Assets	
Cash	\$ 45,703
Investments	475,914
Market Adjustment on Investments	1,155
Interest Receivable	382
Total Current Assets	523,155
Fixed assets	
Land, Buildings, & Improvements	2,768,257
Equipment	39,782
Less Accumulated Depreciation	(1,643,556)
Net Fixed Assets	1,164,482
<b>Total Assets</b>	<b>\$ 1,687,637</b>
<b>Liabilities and Fund Equity</b>	
Liabilities	
Accounts Payable	\$ 288
Total Liabilities	288
Fund Equity	
Net Assets	1,687,349
Total Fund Equity	1,687,349
<b>Total Liabilities and Fund Equity</b>	<b>\$ 1,687,637</b>

City of Casper, Wyoming  
 Statement of Revenues and Expenditures  
**Parking Lots Fund**  
 (Budget Basis - For Management Use Only)  
 As of June 30, 2015

	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	\$ 9,955	\$ 11,500	13.4%	87%
<b>Total Operating Revenues</b>	<b>11,500</b>	<b>-</b>	<b>11,500</b>	<b>9,955</b>	<b>11,500</b>	<b>13.4%</b>	<b>87%</b>
<b>Operating Expenses</b>							
Operating Expenses	14,300	-	14,300	16,635	14,300	-16.3%	116%
<b>Total Operating Expenses</b>	<b>14,300</b>	<b>-</b>	<b>14,300</b>	<b>16,635</b>	<b>14,300</b>	<b>-16.3%</b>	<b>116%</b>
<b>Operating Income (Loss)</b>	<b>(2,800)</b>	<b>-</b>	<b>(2,800)</b>	<b>(6,680)</b>	<b>(2,800)</b>	<b>138.6%</b>	<b>239%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	2,800	-	2,800	3,699	-	Not Planned	132%
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>1,731</b>	<b>-</b>	<b>Not Planned</b>	<b>62%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (4,949)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>NA</b>

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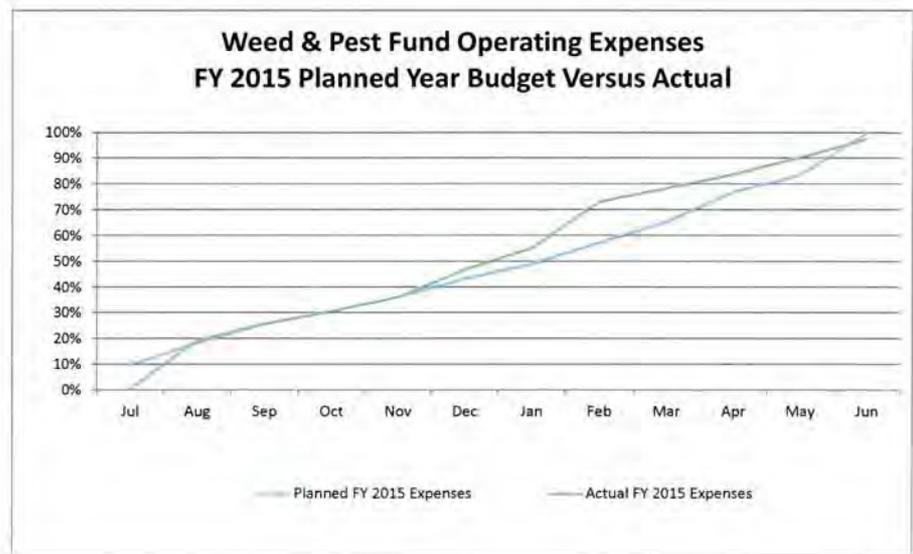
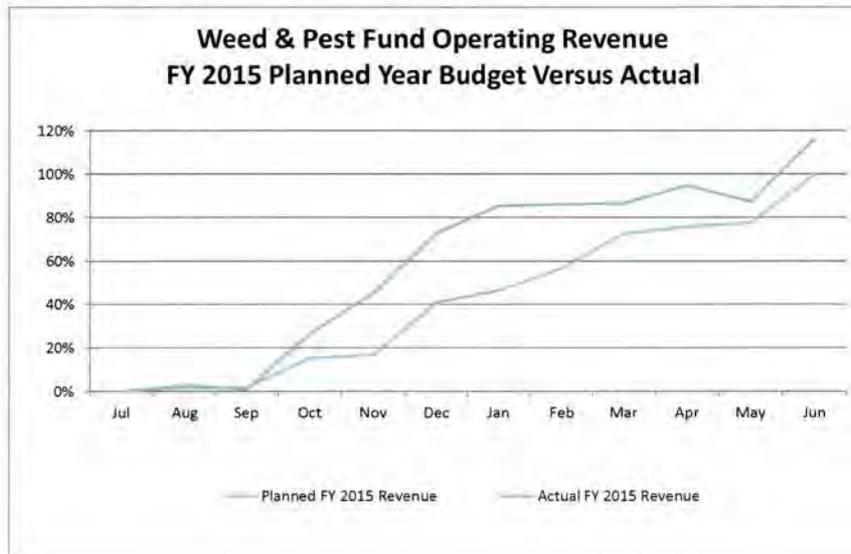
City of Casper, Wyoming  
Statement of Assets, Liabilities and Fund Equity  
**Special Revenue Funds**  
(Budget Basis - For Management Use Only)  
June 30, 2015

	Weed & Pest Fund	Transit Services Fund	CDBG Fund	Police Grants Fund	Fire Grants Fund	Redevelopment Loan Fund	Revolving Land Fund	Metropolitan Planning Organization Fund	Special Reserves Fund
<b>Assets</b>									
Cash	\$ 326,779	\$ 14,923	\$ (3,609)	\$ 86,972	\$ 53,162	\$ 131,805	\$ 196,514	\$ (80,201)	\$ 382,475
Investments	-	-	-	-	-	161,989	549,274	-	632,857
Market Adjustment on Investments	-	-	-	-	-	585	261	-	2,285
Interest Receivable	-	-	-	-	-	486	1,453	-	(1,110)
Grant Receivable	-	160,253	24,769	37,606	78,937	-	-	113,920	-
Accounts Receivable - Net	-	150,000	28,821	-	-	-	-	-	-
Loans Receivable - Net	-	-	13,483	-	-	596,794	-	-	-
Total Assets	326,779	325,176	63,464	124,578	132,099	891,660	747,502	33,719	1,016,506
<b>Total Assets</b>	<b>\$ 326,779</b>	<b>\$ 325,176</b>	<b>\$ 63,464</b>	<b>\$ 124,578</b>	<b>\$ 132,099</b>	<b>\$ 891,660</b>	<b>\$ 747,502</b>	<b>\$ 33,719</b>	<b>\$ 1,016,506</b>
<b>Liabilities and Owner's Equity</b>									
Accounts Payable	\$ 2,082	\$ 291,068	\$ 15,589	\$ 10,973	\$ 70,171	\$ -	\$ -	\$ 30,281	\$ -
Customer Deposits	-	-	-	-	-	-	-	-	7,268
Loans Payable	-	-	-	-	-	546,575	-	-	-
Accrued Wages and Benefits Payable	9,344	-	2,577	-	-	-	-	9,610	-
Total Liabilities	11,426	291,068	18,166	10,973	70,171	546,575	-	39,891	7,268
<b>Fund Equity</b>									
Net Assets	315,354	34,108	45,298	113,605	61,928	345,084	747,502	(6,172)	1,009,239
Encumbrances	-	140,000	-	-	-	-	-	338,312	(13,387)
Reserve for Encumbrances	-	(140,000)	-	-	-	-	-	(338,312)	13,387
Total Fund Equity	315,354	34,108	45,298	113,605	61,928	345,084	747,502	(6,172)	1,009,239
<b>Total Liabilities and Fund Equity</b>	<b>\$ 326,779</b>	<b>\$ 325,176</b>	<b>\$ 63,464</b>	<b>\$ 124,578</b>	<b>\$ 132,099</b>	<b>\$ 891,660</b>	<b>\$ 747,502</b>	<b>\$ 33,719</b>	<b>\$ 1,016,506</b>

City of Casper, Wyoming  
 Statement of Revenues and Expenditures  
**Weed & Pest Fund**  
 (Budget Basis - For Management Use Only)  
 As of June 30, 2015

	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	\$ 582,037	\$ 500,000	14.1%	116%
<b>Total Operating Revenues</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>582,037</b>	<b>500,000</b>	<b>14.1%</b>	<b>116%</b>
<b>Operating Expenses</b>							
Personnel Services	224,339	-	224,339	219,344	224,339	2.3%	98%
Other Operating Expenses	283,229	-	283,229	275,936	283,229	2.6%	97%
<b>Total Operating Expenses</b>	<b>507,568</b>	<b>-</b>	<b>507,568</b>	<b>495,280</b>	<b>507,568</b>	<b>2.5%</b>	<b>98%</b>
<b>Operating Income (Loss)</b>	<b>(7,568)</b>	<b>-</b>	<b>(7,568)</b>	<b>86,757</b>	<b>(7,568)</b>	<b>108.7%</b>	<b>1246%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Expenses	-	(30,000)	(30,000)	(30,000)	-	Not Planned	100%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>-</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>-</b>	<b>Not Planned</b>	<b>100%</b>
<b>Net Income (Loss)</b>	<b>\$ (7,568)</b>	<b>\$ (30,000)</b>	<b>\$ (37,568)</b>	<b>\$ 56,757</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>251%</b>

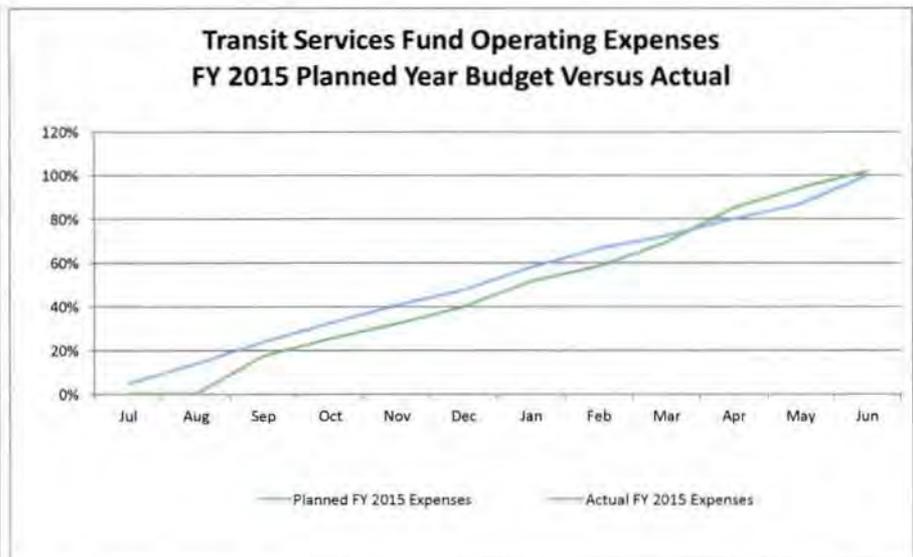
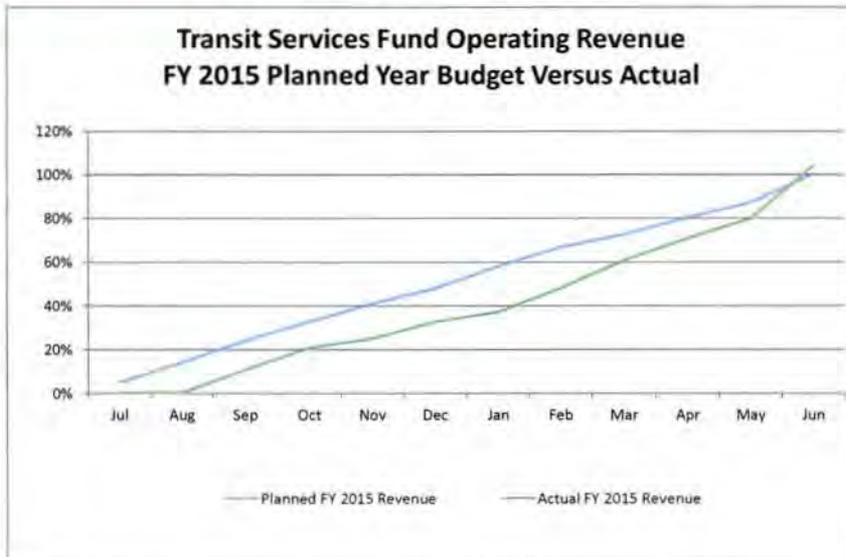
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City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Transit Services Fund**  
**(Budget Basis - For Management Use Only)**  
As of June 30, 2015

	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	\$ 1,624,071	\$ 1,537,392	5.3%	106%
Transfers In	449,544	-	449,544	441,810	449,544	-1.7%	98%
<b>Total Operating Revenues</b>	<b>1,986,936</b>	<b>-</b>	<b>1,986,936</b>	<b>2,065,880</b>	<b>1,986,936</b>	<b>4.0%</b>	<b>104%</b>
<b>Operating Expenses</b>							
Operating Expenses	1,846,936	-	1,846,936	1,881,176	1,846,936	-1.9%	102%
<b>Total Operating Expenses</b>	<b>1,846,936</b>	<b>-</b>	<b>1,846,936</b>	<b>1,881,176</b>	<b>1,846,936</b>	<b>-1.9%</b>	<b>102%</b>
<b>Operating Income (Loss)</b>	<b>140,000</b>	<b>-</b>	<b>140,000</b>	<b>184,704</b>	<b>140,000</b>	<b>31.9%</b>	<b>132%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Expenses	(245,490)	-	(245,490)	(245,490)	-	Not Planned	
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(245,490)</b>	<b>-</b>	<b>(245,490)</b>	<b>(245,490)</b>	<b>-</b>	<b>Not Planned</b>	<b>100%</b>
<b>Net Income (Loss)</b>	<b>\$ (105,490)</b>	<b>\$ -</b>	<b>\$ (105,490)</b>	<b>\$ (60,786)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>58%</b>

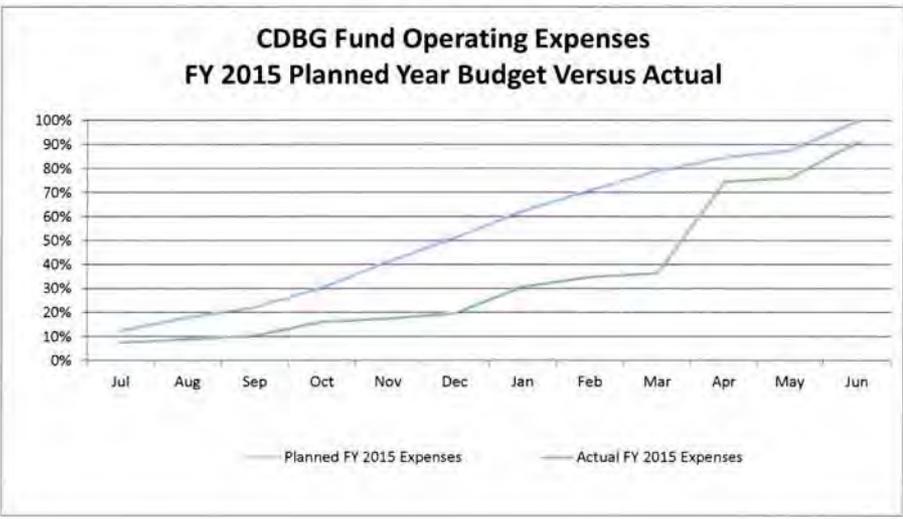
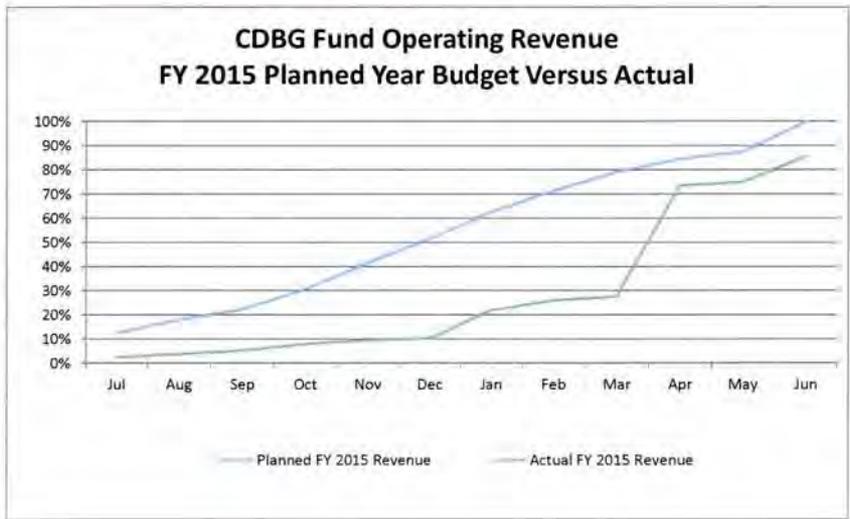
Less than or equal to +/- 5% Variance  
Between +/- 5.1% and +/- 20% Variance  
Greater than +/- 20.1% Variance



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**CDBG Fund**  
**(Budget Basis - For Management Use Only)**  
As of June 30, 2015

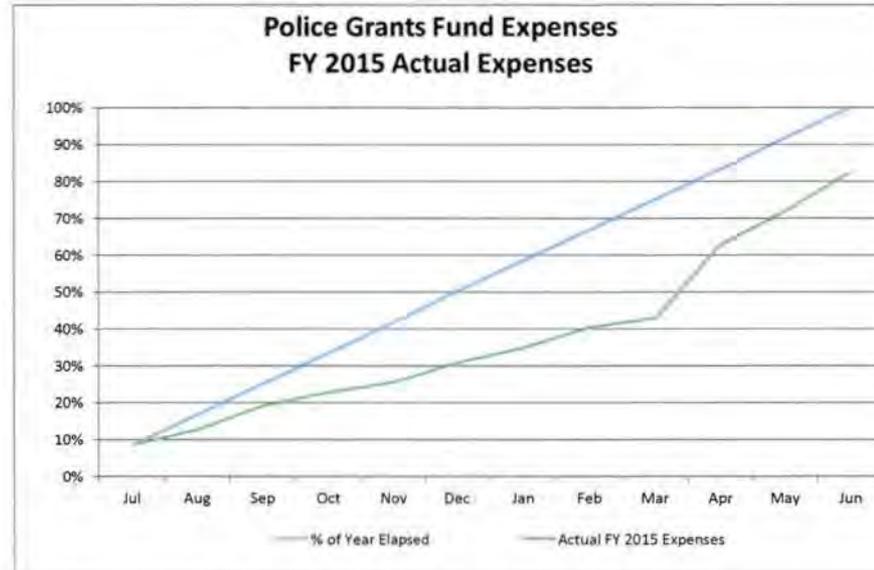
	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Planned Year To Date	YTD Variance	Current Year % of Budget
<b>Operating Revenues</b>							
Operating Revenues	\$ 264,192	\$ -	\$ 264,192	\$ 227,708	\$ 264,192	-16.0%	86%
Transfers In	11,385	-	11,385	8,526	11,385	-33.5%	75%
<b>Total Operating Revenues</b>	<b>275,577</b>	<b>-</b>	<b>275,577</b>	<b>236,234</b>	<b>275,577</b>	<b>-16.7%</b>	<b>86%</b>
<b>Operating Expenses</b>							
Personnel Services	56,165	-	56,165	55,896	56,165	0.5%	100%
Other Operating Expenses	244,133	-	244,133	218,127	244,133	11.9%	89%
<b>Total Operating Expenses</b>	<b>300,298</b>	<b>-</b>	<b>300,298</b>	<b>274,022</b>	<b>300,298</b>	<b>9.6%</b>	<b>91%</b>
<b>Operating Income (Loss)</b>	<b>(24,721)</b>	<b>-</b>	<b>(24,721)</b>	<b>(37,788)</b>	<b>(24,721)</b>	<b>34.6%</b>	<b>153%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	8,850	-	8,850	30,357	-	Not Planned	343%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>8,850</b>	<b>-</b>	<b>8,850</b>	<b>30,357</b>	<b>-</b>	<b>Not Planned</b>	<b>343%</b>
<b>Net Income (Loss)</b>	<b>\$ (15,871)</b>	<b>\$ -</b>	<b>\$ (15,871)</b>	<b>\$ (7,431)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>47%</b>

Less than or equal to + 5% Variance  
Between + 5.1% and + 20% Variance  
Greater than +20.1% Variance or any revenue under budget or expens over budget



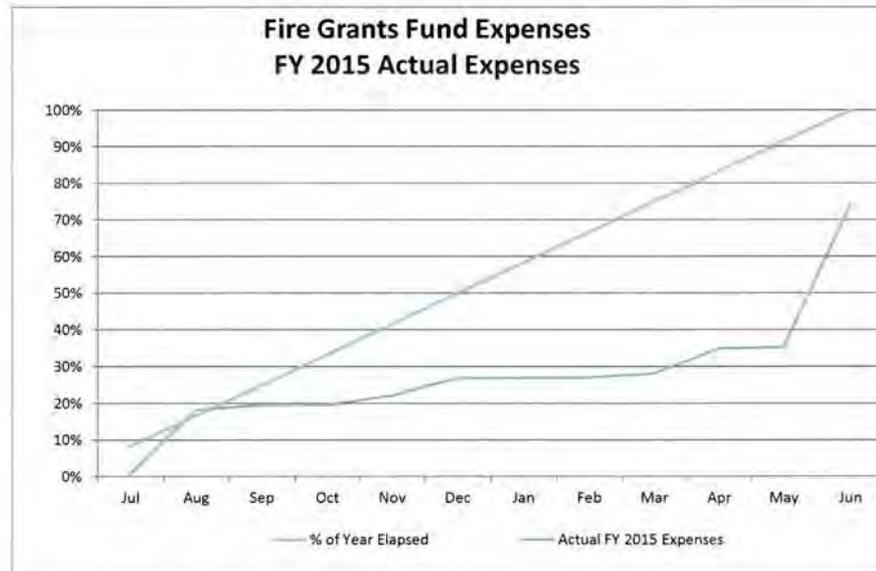
City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Police Grants Fund**  
**(Budget Basis - For Management Use Only)**  
As of June 30, 2015

	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	\$ 183,008	107%
<b>Total Operating Revenues</b>	<b>170,429</b>	<b>-</b>	<b>170,429</b>	<b>183,008</b>	<b>107%</b>
<b>Operating Expenses</b>					
Personnel Services	80,354	-	80,354	76,245	95%
Other Operating Expenses	75,944	3,500	79,444	55,468	70%
<b>Total Operating Expenses</b>	<b>156,298</b>	<b>3,500</b>	<b>159,798</b>	<b>131,713</b>	<b>82%</b>
<b>Operating Income (Loss)</b>	<b>14,131</b>	<b>(3,500)</b>	<b>10,631</b>	<b>51,295</b>	<b>483%</b>
<b>Capital &amp; Non-Operating</b>					
Capital & Non-Operating Expenses	(14,131)	3,500	(10,631)	(31,567)	297%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(14,131)</b>	<b>3,500</b>	<b>(10,631)</b>	<b>(31,567)</b>	<b>297%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,728</b>	<b>NA</b>



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Fire Grants Fund**  
**(Budget Basis - For Management Use Only)**  
As of June 30, 2015

	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	\$ 152,523	85%
<b>Total Operating Revenues</b>	<b>180,000</b>	<b>-</b>	<b>180,000</b>	<b>152,523</b>	<b>85%</b>
<b>Operating Expenses</b>					
Personnel Services	60,000	-	60,000	31,650	53%
Other Operating Expenses	120,000	-	120,000	102,224	85%
<b>Total Operating Expenses</b>	<b>180,000</b>	<b>-</b>	<b>180,000</b>	<b>133,874</b>	<b>74%</b>
<b>Operating Income (Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,649</b>	<b>NA</b>



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Redevelopment Loan Fund**  
**(Budget Basis - For Management Use Only)**  
As of June 30, 2015

	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	\$ 133,437	150%
<b>Total Operating Revenues</b>	<b>88,889</b>	<b>-</b>	<b>88,889</b>	<b>133,437</b>	<b>150%</b>
<b>Operating Expenses</b>					
Operating Expenses	74,500	-	74,500	69,641	93%
<b>Total Operating Expenses</b>	<b>74,500</b>	<b>-</b>	<b>74,500</b>	<b>69,641</b>	<b>93%</b>
<b>Operating Income (Loss)</b>	<b>14,389</b>	<b>-</b>	<b>14,389</b>	<b>63,796</b>	<b>443%</b>
<b>Capital &amp; Non-Operating</b>					
Capital & Non-Operating Revenues	-	-	-	669	NA
<b>Total Capital Non-Operating Income (Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>669</b>	<b>NA</b>
<b>Net Income (Loss)</b>	<b>\$ 14,389</b>	<b>\$ -</b>	<b>\$ 14,389</b>	<b>\$ 64,465</b>	<b>448%</b>

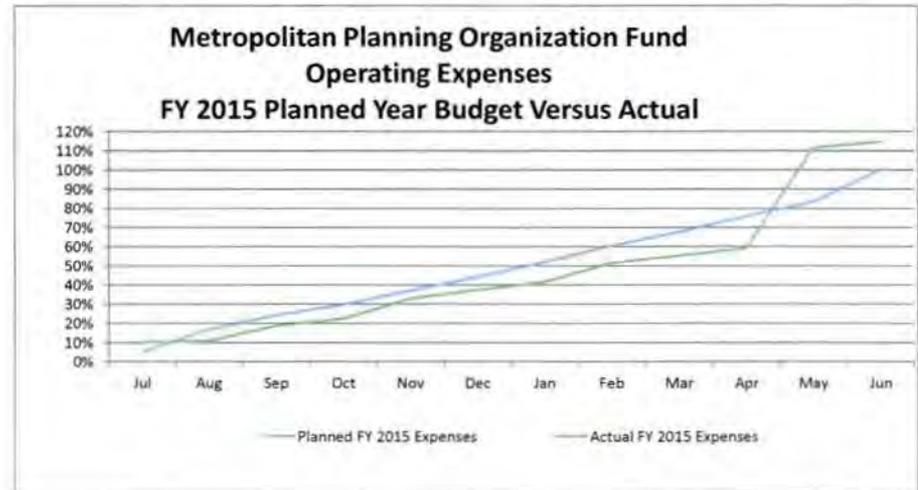
City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Revolving Land Fund**  
**(Budget Basis - For Management Use Only)**  
As of June 30, 2015

	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	\$ 28,910	109%
<b>Total Operating Revenues</b>	<b>26,620</b>	<b>-</b>	<b>26,620</b>	<b>28,910</b>	<b>109%</b>
<b>Operating Expenses</b>					
Operating Expenses	1,608,130	-	1,608,130	1,201,286	75%
<b>Total Non-operating Revenues (Expenses)</b>	<b>1,608,130</b>	<b>-</b>	<b>1,608,130</b>	<b>1,201,286</b>	<b>75%</b>
<b>Operating Income (Loss)</b>	<b>(1,581,510)</b>	<b>-</b>	<b>(1,581,510)</b>	<b>(1,172,376)</b>	<b>74%</b>
<b>Capital &amp; Non-Operating</b>					
Capital & Non-Operating Revenues	4,200	-	4,200	34,692	826%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>4,200</b>	<b>-</b>	<b>4,200</b>	<b>34,692</b>	<b>826%</b>
<b>Net Income (Loss)</b>	<b>\$ (1,577,310)</b>	<b>\$ -</b>	<b>\$ (1,577,310)</b>	<b>\$ (1,137,684)</b>	<b>72%</b>

City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Metropolitan Planning Organization Fund**  
 (Budget Basis - For Management Use Only)  
 As of June 30, 2015

	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	\$ 532,368	\$ 695,201	-30.6%	77%
Transfers In	66,317	-	66,317	66,298	66,317	0.0%	100%
<b>Total Operating Revenues</b>	<b>761,518</b>	<b>-</b>	<b>761,518</b>	<b>598,666</b>	<b>761,518</b>	<b>-27.2%</b>	<b>79%</b>
<b>Operating Expenses</b>							
Personnel Services	225,004	10,600	235,604	231,656	235,604	1.7%	98%
Other Operating Expenses	554,908	(10,600)	544,308	709,294	544,308	-30.3%	130%
Transfers Out	40,600	-	40,600	-	40,600	No Current YTD	-
<b>Total Operating Expenses</b>	<b>820,512</b>	<b>-</b>	<b>820,512</b>	<b>940,950</b>	<b>820,512</b>	<b>-14.7%</b>	<b>115%</b>
<b>Operating Income (Loss)</b>	<b>(58,994)</b>	<b>-</b>	<b>(58,994)</b>	<b>(342,284)</b>	<b>(58,994)</b>	<b>-480.2%</b>	<b>580%</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>\$ (342,459)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>576%</b>

Less than or equal to + 5% Variance  
 Between + 5.1% and + 20% Variance  
 Greater than +20.1% Variance or any revenue under budget or expens over budget



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Special Reserves Fund**  
**(Budget Basis - For Management Use Only)**  
As of June 30, 2015

	Adopted Budget Carry-over Encumb	Changes and Amendments	Revised Budget	Current Year To Date	Current Year % of Budget
<b>Operating Revenues</b>					
Operating Revenues	\$ -	-	\$ -	\$ 468,569	NA
<b>Total Operating Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>468,569</u>	<b>NA</b>
<b>Operating Expenses</b>					
Operating Expenses	25,000	100,000	125,000	130,164	104%
<b>Total Operating Expenses</b>	<u>25,000</u>	<u>100,000</u>	<u>125,000</u>	<u>130,164</u>	<b>104%</b>
<b>Net Income (Loss)</b>	<u>\$ (25,000)</u>	<u>\$ (100,000)</u>	<u>\$ (125,000)</u>	<u>\$ 338,405</u>	<b>371%</b>

City of Casper, Wyoming  
**Statement of Assets, Liabilities and Fund Equity**  
**Debt Service Fund - Local Assessment Districts**  
**(Budget Basis - For Management Use Only)**  
June 30, 2015

	<b>Special Assessments Fund</b>
<b>Assets</b>	
Cash	\$ 273,532
Investments	1,802,217
Market Adjustment on Investments	857
Interest Receivable	4,920
Local Assessments	361,117
Total Assets	2,442,642
<b>Total Assets</b>	<b>\$ 2,442,642</b>
 <b>Liabilities and Fund Equity</b>	
Liabilities	
Deferred Principal	\$ 115,927
Total Liabilities	115,927
 Fund Equity	
Net Assets	2,326,715
Total Fund Equity	2,326,715
<b>Total Liabilities and Fund Equity</b>	<b>\$ 2,442,642</b>

City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Debt Service Fund - Local Assessment Districts**  
 (Budget Basis - For Management Use Only)  
 As of June 30, 2015

	<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	\$ 85,535	238%
<b>Total Operating Revenues</b>	<b>36,000</b>	<b>-</b>	<b>36,000</b>	<b>85,535</b>	<b>238%</b>
<b>Operating Expenses</b>					
Operating Expenses	1,375	-	1,375	1,335	97%
<b>Total Operating Expenses</b>	<b>1,375</b>	<b>-</b>	<b>1,375</b>	<b>1,335</b>	<b>97%</b>
<b>Operating Income (Loss)</b>	<b>34,625</b>	<b>-</b>	<b>34,625</b>	<b>84,200</b>	<b>243%</b>
<b>Capital &amp; Non-Operating</b>					
Capital & Non-Operating Revenues	4,150	-	4,150	4,862	117%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>4,150</b>	<b>-</b>	<b>4,150</b>	<b>4,862</b>	<b>117%</b>
<b>Net Income (Loss)</b>	<b>\$ 38,775</b>	<b>\$ -</b>	<b>\$ 38,775</b>	<b>\$ 89,062</b>	<b>230%</b>

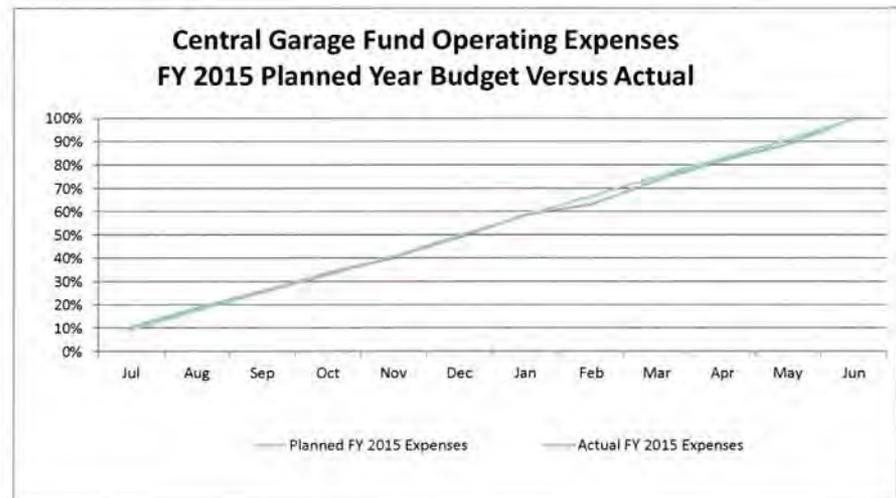
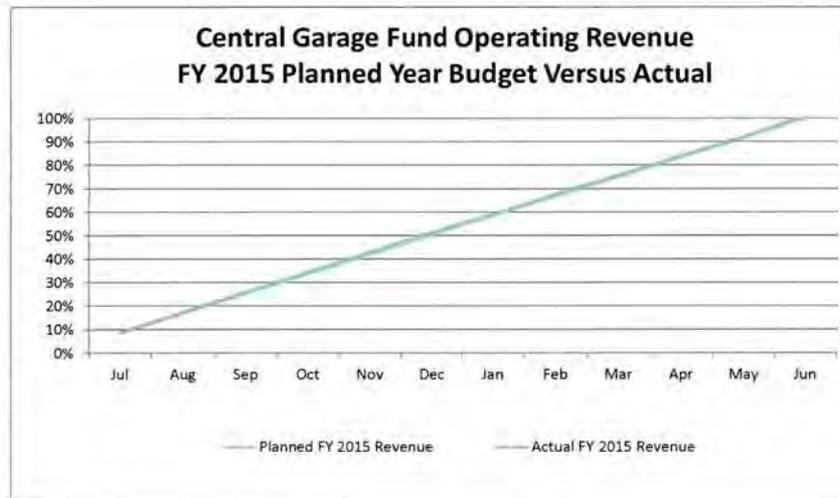
City of Casper, Wyoming  
**Statement of Assets, Liabilities and Fund Equity**  
**Internal Services Funds**  
**(Budget Basis - For Management Use Only)**  
June 30, 2015

	Central Garage Fund	City Campus Fund	Information Technology Fund	Buildings & Structures Fund	Property & Liability Insurance Fund
<b>Assets</b>					
<b>Current Assets</b>					
Cash	\$ 139,281	\$ 65,864	\$ 82,806	\$ 43,764	\$ 274,282
Investments	863,770	9,811	-	63,858	266,387
Market Adjustment on Investments	2,745	35	-	231	962
Inventories - Net	522,924	-	273	-	-
Interest Receivable	2,011	29	-	192	800
Accounts Receivable - Net	20,244	-	7,335	-	5,852
<b>Total Current Assets</b>	<b>1,550,975</b>	<b>75,740</b>	<b>90,414</b>	<b>108,044</b>	<b>548,283</b>
<b>Fixed Assets</b>					
Land, Buildings, & Improvements	4,523,090	4,206,410	-	491,954	-
Equipment	506,748	57,917	421,092	138,659	-
Less Accumulated Depreciation	(2,600,768)	(1,867,334)	(404,313)	(216,555)	-
<b>Net Fixed Assets</b>	<b>2,429,070</b>	<b>2,396,992</b>	<b>16,779</b>	<b>414,059</b>	<b>-</b>
<b>Total Assets</b>	<b>\$ 3,980,046</b>	<b>\$ 2,472,732</b>	<b>\$ 107,193</b>	<b>\$ 522,103</b>	<b>\$ 548,283</b>
<b>Liabilities and Fund Equity</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 184,328	\$ 44,299	\$ 3,176	\$ 12,648	\$ 161,560
Accrued Wages and Benefits	87,827	-	113,688	80,994	13,457
Customer Deposits	-	500	-	-	-
<b>Total Liabilities</b>	<b>272,155</b>	<b>44,799</b>	<b>116,864</b>	<b>93,642</b>	<b>175,017</b>
<b>Fund Equity</b>					
Net Assets	3,707,891	2,427,934	(9,672)	428,461	373,266
Encumbrances	20,244	1,865	3,500	-	-
Reserve for Encumbrances	(20,244)	(1,865)	(3,500)	-	-
<b>Total Fund Equity</b>	<b>3,707,891</b>	<b>2,427,934</b>	<b>(9,672)</b>	<b>428,461</b>	<b>373,266</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 3,980,046</b>	<b>\$ 2,472,732</b>	<b>\$ 107,193</b>	<b>\$ 522,103</b>	<b>\$ 548,283</b>

City of Casper, Wyoming  
 Statement of Revenues and Expenditures  
**Central Garage Fund**  
 (Budget Basis - For Management Use Only)  
 As of June 30, 2015

	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	\$ 2,406,861	\$ 2,373,840	1.4%	101%
Transfer In	14,052	-	14,052	-	14,052	No Current YTD	-
<b>Total Operating Revenues</b>	<b>2,387,892</b>	<b>-</b>	<b>2,387,892</b>	<b>2,406,861</b>	<b>2,387,892</b>	<b>0.8%</b>	<b>101%</b>
<b>Operating Expenses</b>							
Personnel Services	917,628	5,214	922,842	924,432	922,842	-0.2%	100%
Other Operating Expenses	1,447,704	179,786	1,627,490	1,631,843	1,627,490	-0.3%	100%
<b>Total Operating Expenses</b>	<b>2,365,332</b>	<b>185,000</b>	<b>2,550,332</b>	<b>2,556,275</b>	<b>2,550,332</b>	<b>-0.2%</b>	<b>100%</b>
<b>Operating Income (Loss)</b>	<b>22,560</b>	<b>(185,000)</b>	<b>(162,440)</b>	<b>(149,414)</b>	<b>(162,440)</b>	<b>8.0%</b>	<b>92%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	3,500	-	3,500	3,893	-	Not Planned	111%
Capital & Non-Operating Expenses	(483,000)	-	(483,000)	(476,066)	-	Not Planned	99%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(479,500)</b>	<b>-</b>	<b>(479,500)</b>	<b>(472,173)</b>	<b>-</b>	<b>Not Planned</b>	<b>98%</b>
<b>Net Income (Loss)</b>	<b>\$ (456,940)</b>	<b>\$ (185,000)</b>	<b>\$ (641,940)</b>	<b>\$ (621,587)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>97%</b>

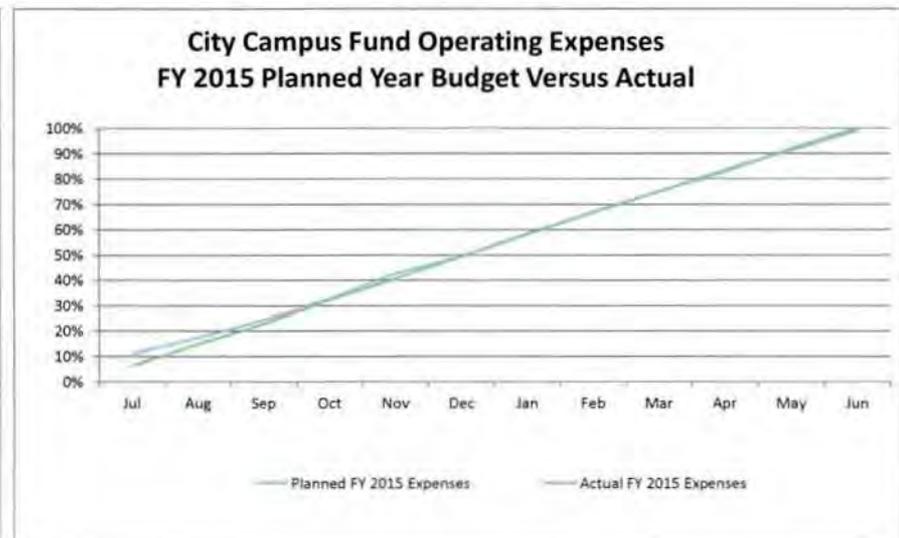
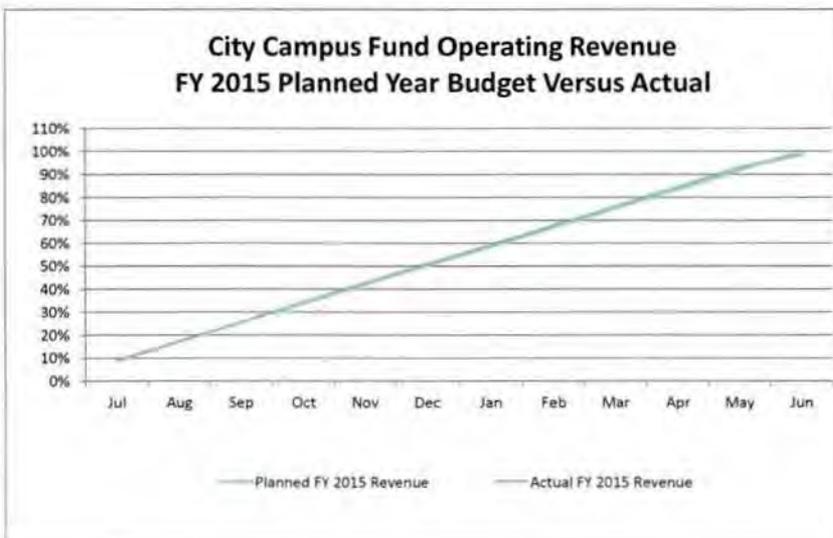
Less than or equal to + 5% Variance  
 Between + 5.1% and + 20% Variance  
 Greater than +20.1% Variance or any revenue under budget or expens over budget



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**City Campus Fund**  
 (Budget Basis - For Management Use Only)  
 As of June 30, 2015

	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	\$ 12,389	\$ 8,500	45.7%	146%
Transfers In	341,209	-	341,209	331,363	341,209	-2.9%	97%
<b>Total Operating Revenues</b>	<b>349,709</b>	<b>-</b>	<b>349,709</b>	<b>343,752</b>	<b>349,709</b>	<b>-1.7%</b>	<b>98%</b>
<b>Operating Expenses</b>							
Operating Expenses	295,753	-	295,753	292,745	295,753	1.0%	99%
<b>Total Operating Expenses</b>	<b>295,753</b>	<b>-</b>	<b>295,753</b>	<b>292,745</b>	<b>295,753</b>	<b>1.0%</b>	<b>99%</b>
<b>Operating Income (Loss)</b>	<b>53,956</b>	<b>-</b>	<b>53,956</b>	<b>51,007</b>	<b>53,956</b>	<b>-5.5%</b>	<b>95%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	60	-	60	40	-	Not Planned	66%
Capital & Non-Operating Expenses	(54,016)	-	(54,016)	(51,047)	-	Not Planned	95%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(53,956)</b>	<b>-</b>	<b>(53,956)</b>	<b>(51,007)</b>	<b>-</b>	<b>Not Planned</b>	<b>95%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>No Current YTD</b>	<b>NA</b>

Less than or equal to + 5% Variance  
 Between + 5.1% and + 20% Variance  
 Greater than +20.1% Variance or any revenue under budget or expens over budget



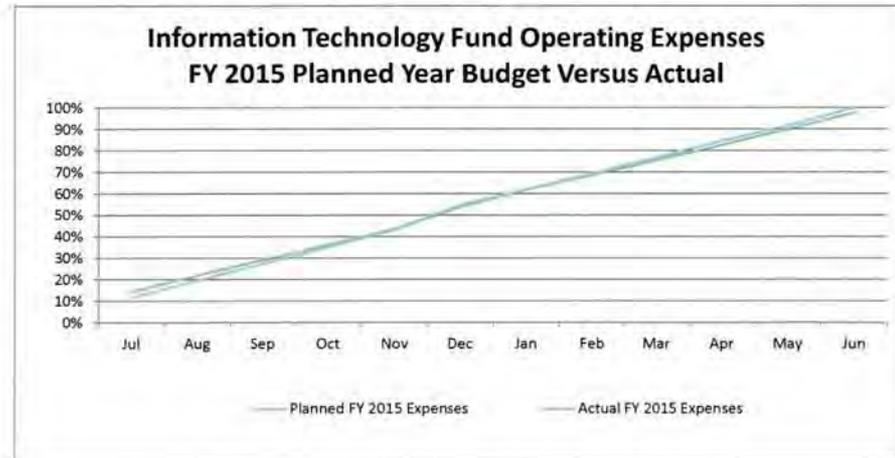
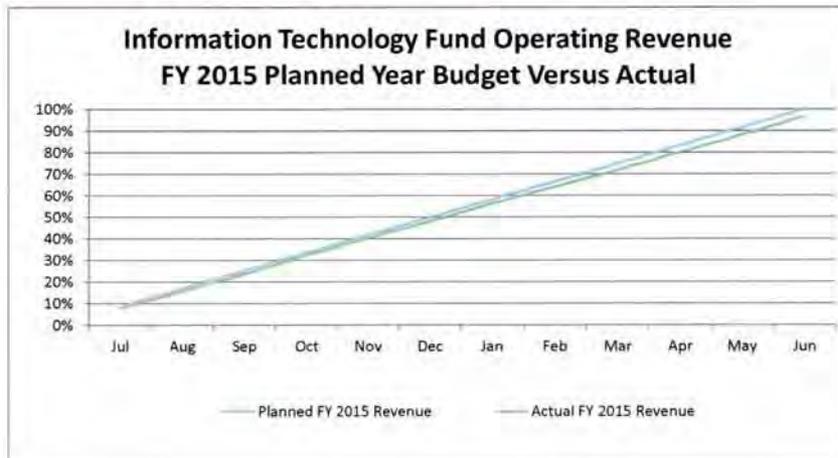
City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Information Technology Fund**  
**(Budget Basis - For Management Use Only)**  
As of June 30, 2015

	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	\$ 737,032	\$ 783,459	6.3%	94%
Transfers In	573,333	-	573,333	573,333	573,333	0.0%	100%
<b>Total Operating Revenues</b>	<b>1,356,792</b>	<b>-</b>	<b>1,356,792</b>	<b>1,310,365</b>	<b>1,356,792</b>	<b>-3.4%</b>	<b>97%</b>
<b>Operating Expenses</b>							
Personnel Services	1,276,811	-	1,276,811	1,246,638	1,276,811	2.4%	98%
Other Operating Expenses	70,881	-	70,881	69,228	70,881	2.3%	98%
<b>Total Operating Expenses</b>	<b>1,347,692</b>	<b>-</b>	<b>1,347,692</b>	<b>1,315,866</b>	<b>1,347,692</b>	<b>2.4%</b>	<b>98%</b>
<b>Operating Income (Loss)</b>	<b>9,100</b>	<b>-</b>	<b>9,100</b>	<b>(5,501)</b>	<b>9,100</b>	<b>-160.5%</b>	<b>-60%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	400	-	400	225	-	Not Planned	56%
Capital & Non-Operating Expenses	(9,500)	-	(9,500)	(8,747)	-	Not Planned	92%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(9,100)</b>	<b>-</b>	<b>(9,100)</b>	<b>(8,522)</b>	<b>-</b>	<b>Not Planned</b>	<b>94%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (14,023)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>NA</b>

Less than or equal to + 5% Variance

Between + 5.1% and + 20% Variance

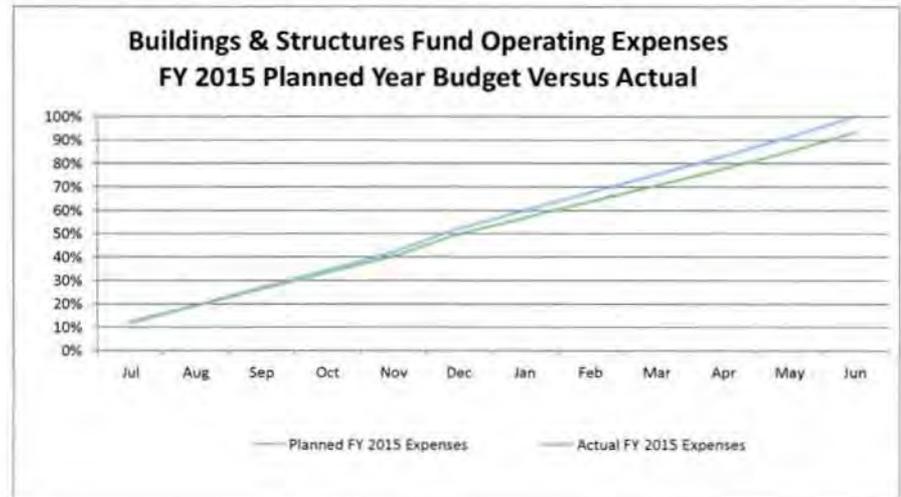
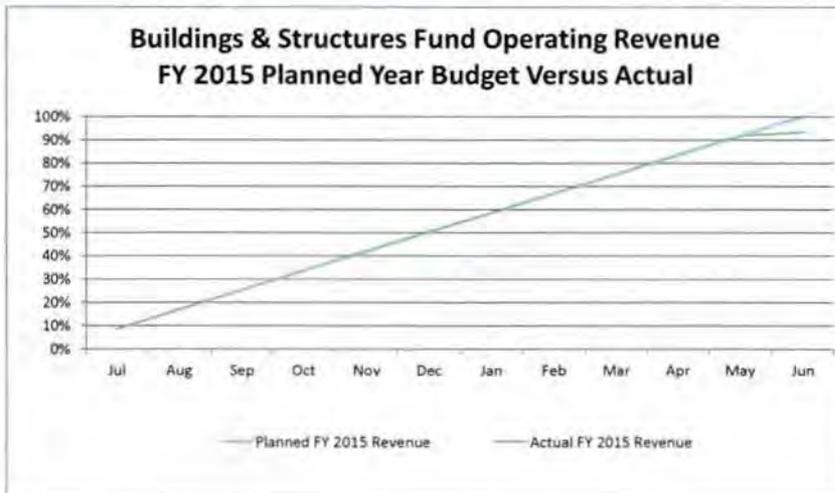
Greater than +20.1% Variance or any revenue under budget or expens over budget



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Buildings & Structures Fund**  
**(Budget Basis - For Management Use Only)**  
As of June 30, 2015

	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	\$ 580,254	\$ 580,254	0.0%	100%
Transfers In	515,614	-	515,614	439,517	515,614	-14.7%	85%
<b>Total Operating Revenues</b>	<b>1,095,868</b>	<b>-</b>	<b>1,095,868</b>	<b>1,019,771</b>	<b>1,095,868</b>	<b>-6.9%</b>	<b>93%</b>
<b>Operating Expenses</b>							
Personnel Services	838,184	-	838,184	819,895	838,184	2.2%	98%
Other Operating Expenses	251,284	-	251,284	195,487	251,284	22.2%	78%
<b>Total Operating Expenses</b>	<b>1,089,468</b>	<b>-</b>	<b>1,089,468</b>	<b>1,015,382</b>	<b>1,089,468</b>	<b>6.8%</b>	<b>93%</b>
<b>Operating Income (Loss)</b>	<b>6,400</b>	<b>-</b>	<b>6,400</b>	<b>4,389</b>	<b>6,400</b>	<b>-31.4%</b>	<b>69%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	600	-	600	300	-	Not Planned	50%
Capital & Non-Operating Expenses	(7,000)	-	(7,000)	(4,690)	-	Not Planned	67%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(6,400)</b>	<b>-</b>	<b>(6,400)</b>	<b>(4,389)</b>	<b>-</b>	<b>Not Planned</b>	<b>69%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>No Current YTD</b>	<b>NA</b>

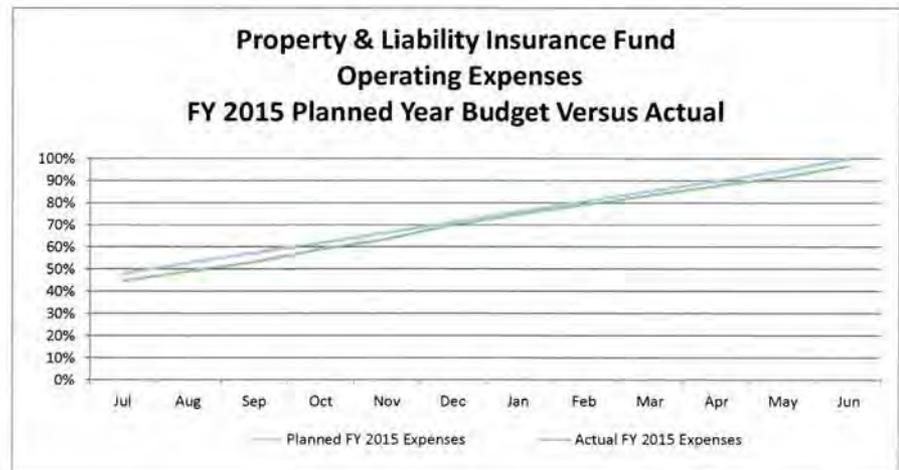
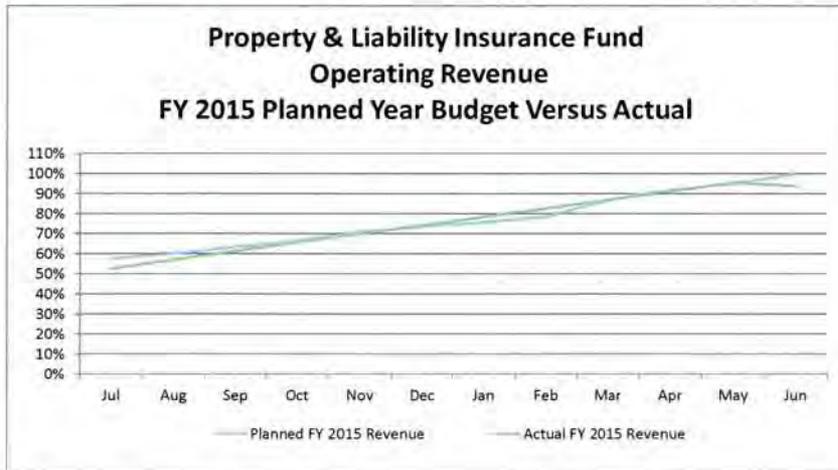
Less than or equal to + 5% Variance  
Between + 5.1% and + 20% Variance  
Greater than +20.1% Variance or any revenue under budget or expens over budget



City of Casper, Wyoming  
 Statement of Revenues and Expenditures  
**Property & Liability Insurance Fund**  
 (Budget Basis - For Management Use Only)  
 As of June 30, 2015

	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	\$ 2,053,752	\$ 2,053,612	0.0%	100%
Transfers In	596,377	-	596,377	437,975	596,377	-26.6%	73%
<b>Total Operating Revenues</b>	<b>2,649,989</b>	<b>-</b>	<b>2,649,989</b>	<b>2,491,727</b>	<b>2,649,989</b>	<b>-6.0%</b>	<b>94%</b>
<b>Operating Expenses</b>							
Personnel Services	191,552	-	191,552	218,754	191,552	-14.2%	114%
Other Operating Expenses	2,319,504	-	2,319,504	2,216,096	2,319,504	4.5%	96%
<b>Total Operating Expenses</b>	<b>2,511,056</b>	<b>-</b>	<b>2,511,056</b>	<b>2,434,850</b>	<b>2,511,056</b>	<b>3.0%</b>	<b>97%</b>
<b>Operating Income (Loss)</b>	<b>138,933</b>	<b>-</b>	<b>138,933</b>	<b>56,877</b>	<b>138,933</b>	<b>-59.1%</b>	<b>41%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	150,000	-	150,000	169,754	-	Not Planned	113%
Capital & Non-Operating Expenses	(286,900)	-	(286,900)	(224,598)	-	Not Planned	78%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(136,900)</b>	<b>-</b>	<b>(136,900)</b>	<b>(54,844)</b>	<b>-</b>	<b>Not Planned</b>	<b>40%</b>
<b>Net Income (Loss)</b>	<b>\$ 2,033</b>	<b>\$ -</b>	<b>\$ 2,033</b>	<b>\$ 2,033</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>100%</b>

Less than or equal to + 5% Variance  
 Between + 5.1% and + 20% Variance  
 Greater than +20.1% Variance or any revenue under budget or expens over budget



City of Casper, Wyoming  
**Statement of Assets, Liabilities and Fund Equity**  
**Trust & Agency Funds**  
(Budget Basis - For Management Use Only)  
June 30, 2015

	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	\$ 918,569	\$ 113,339	\$ (39,663)	\$ 7,225	\$ -
Investments	26,470,370	174,306	-	5,426,367	10,081,838
Market Adjustment on Investments	327,244	160	-	9,227	-
Interest Receivable	163,873	482	-	6,425	-
Accounts Receivable - Net	2,670	24,268	44,019	37,826	-
Loans Receivable - Net	6,115,596	-	-	-	-
Total Current Assets	33,998,322	312,555	4,356	5,487,070	10,081,838
Fixed Assets					
Land, Buildings, & Improvements	-	822,361	-	-	-
Equipment	-	191,337	6,640,186	-	-
Less Accumulated Depreciation	-	(549,794)	(6,037,666)	-	-
Net Fixed Assets	-	463,904	602,520	-	-
<b>Total Assets</b>	<b>\$ 33,998,322</b>	<b>\$ 776,459</b>	<b>\$ 606,876</b>	<b>\$ 5,487,070</b>	<b>\$ 10,081,838</b>
<b>Liabilities and Owner's Equity</b>					
Current Liabilities					
Accounts Payable	\$ 13,590	\$ 15,450	\$ 25,366	\$ 175,752	\$ -
OPEB Liability	-	-	-	16,660,548	-
Due to Agency	-	-	-	-	10,081,838
Accrued Wages and Benefits	-	29,704	55,346	4,519	-
Claims Incurred But Not Reported	-	-	-	972,039	-
Total Current Liabilities	13,590	45,153	80,712	17,812,859	10,081,838
Fund equity					
Net Assets	1,473,444	731,305	526,163	(13,325,788)	-
Restricted & Reserved	32,511,288	-	-	1,000,000	-
Encumbrances	6,000	62,714	-	-	-
Reserve for Encumbrances	(6,000)	(62,714)	-	-	-
Total Fund Equity	33,984,732	731,305	526,163	(12,325,788)	-
<b>Total Liabilities and Fund Equity</b>	<b>\$ 33,998,322</b>	<b>\$ 776,459</b>	<b>\$ 606,876</b>	<b>\$ 5,487,070</b>	<b>\$ 10,081,838</b>

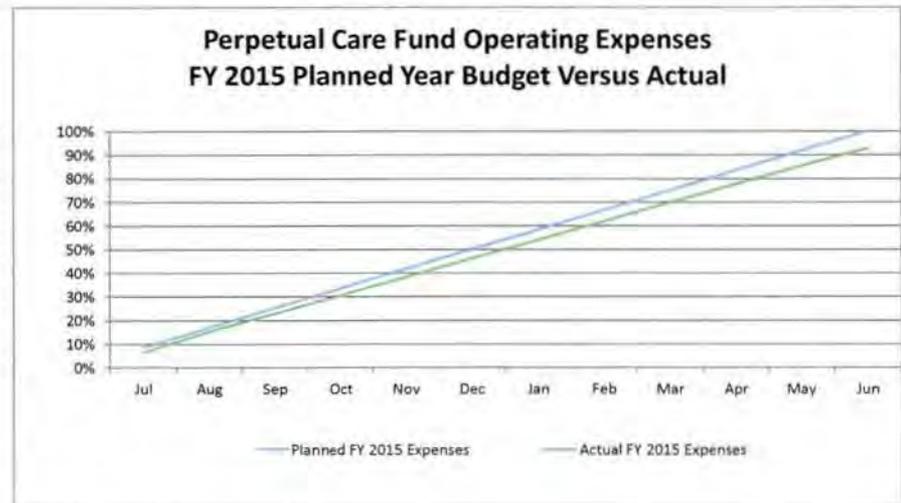
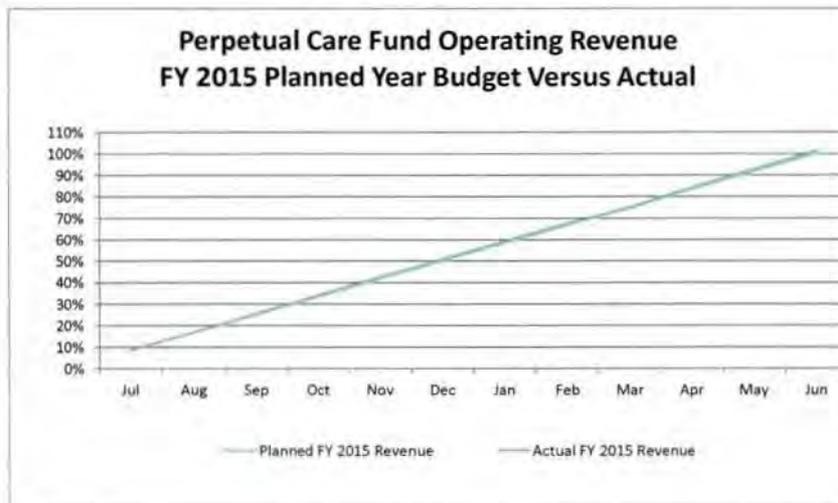
City of Casper, Wyoming  
**Perpetual Care Principal Balances**  
(Budget Basis - For Management Use Only)  
June 30, 2015

	<u>Non Spendable</u>	
<b>Funds</b>		
Building Trust	\$	4,347,295
North Platte 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>32,511,288</u>

City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Perpetual Care Fund**  
**(Budget Basis - For Management Use Only)**  
As of June 30, 2015

	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	\$ 5,000	\$ 546,821	\$ 576,562	\$ 546,821	5.4%	105%
Transfer In	2,182,336	-	2,182,336	2,182,336	2,182,336	0.0%	100%
<b>Total Operating Revenues</b>	<b>2,724,157</b>	<b>5,000</b>	<b>2,729,157</b>	<b>2,758,898</b>	<b>2,729,157</b>	<b>1.1%</b>	<b>101%</b>
<b>Operating Expenses</b>							
Operating Expenses	289,270	5,000	294,270	77,923	294,270	73.5%	26%
Transfers Out	2,625,639	-	2,625,639	2,625,639	2,625,639	0.0%	100%
<b>Total Operating Expenses</b>	<b>2,914,909</b>	<b>5,000</b>	<b>2,919,909</b>	<b>2,703,562</b>	<b>2,919,909</b>	<b>7.4%</b>	<b>93%</b>
<b>Operating Income (Loss)</b>	<b>(190,752)</b>	<b>-</b>	<b>(190,752)</b>	<b>55,336</b>	<b>(190,752)</b>	<b>129.0%</b>	<b>129%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Expenses	(175,800)	-	(175,800)	(37,639)	-	Not Planned	21%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(175,800)</b>	<b>-</b>	<b>(175,800)</b>	<b>(37,639)</b>	<b>-</b>	<b>Not Planned</b>	<b>21%</b>
<b>Net Income (Loss)</b>	<b>\$ (366,552)</b>	<b>\$ -</b>	<b>\$ (366,552)</b>	<b>\$ 17,697</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>105%</b>

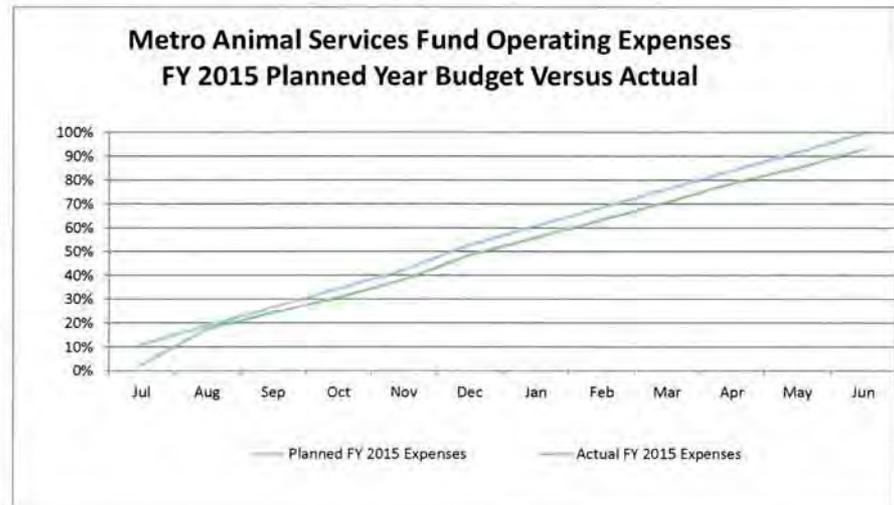
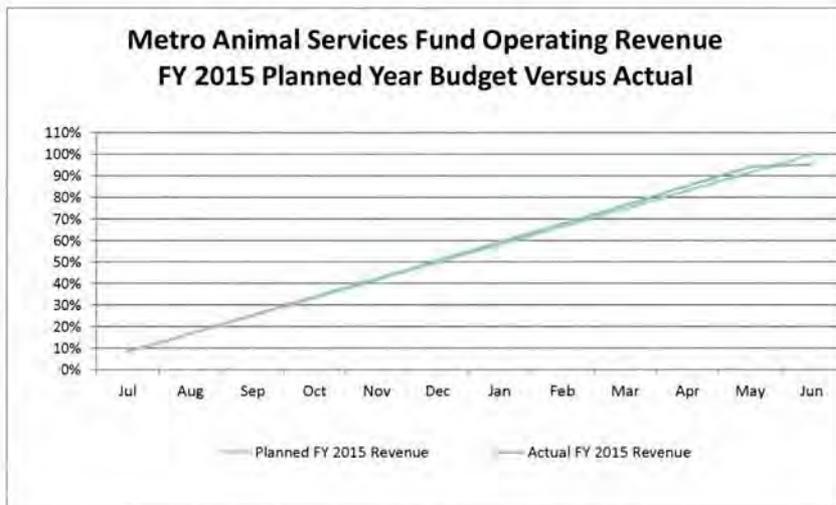
Less than or equal to + 5% Variance  
Between + 5.1% and + 20% Variance  
Greater than +20.1% Variance or any revenue under budget or expens over budget



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Metro Animal Services Fund**  
**(Budget Basis - For Management Use Only)**  
As of June 30, 2015

	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	\$ 337,999	\$ 305,039	10.8%	111%
Transfer In	759,030	-	759,030	675,489	759,030	-11.0%	89%
<b>Total Operating Revenues</b>	<b>1,064,069</b>	<b>-</b>	<b>1,064,069</b>	<b>1,013,488</b>	<b>1,064,069</b>	<b>-4.8%</b>	<b>95%</b>
<b>Operating Expenses</b>							
Personnel Services	809,205	-	809,205	698,792	809,205	13.6%	86%
Other Operating Expenses	232,064	-	232,064	272,960	232,064	-17.6%	118%
<b>Total Operating Expenses</b>	<b>1,041,269</b>	<b>-</b>	<b>1,041,269</b>	<b>971,753</b>	<b>1,041,269</b>	<b>6.7%</b>	<b>93%</b>
<b>Operating Income (Loss)</b>	<b>22,800</b>	<b>-</b>	<b>22,800</b>	<b>41,735</b>	<b>22,800</b>	<b>83.0%</b>	<b>183%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	4,200	-	4,200	6,960	-	Not Planned	166%
Capital & Non-Operating Expenses	(95,100)	-	(95,100)	(116,795)	-	Not Planned	123%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(90,900)</b>	<b>-</b>	<b>(90,900)</b>	<b>(109,835)</b>	<b>-</b>	<b>Not Planned</b>	<b>121%</b>
<b>Net Income (Loss)</b>	<b>\$ (68,100)</b>	<b>\$ -</b>	<b>\$ (68,100)</b>	<b>\$ (68,100)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>100%</b>

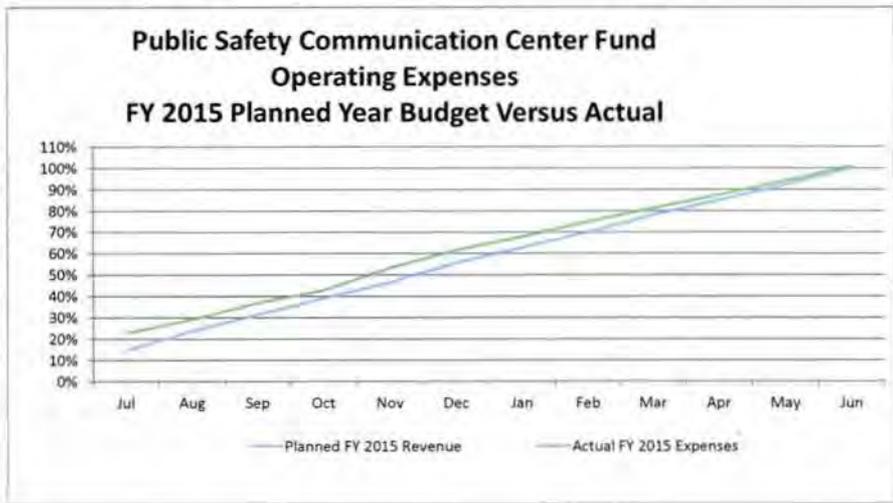
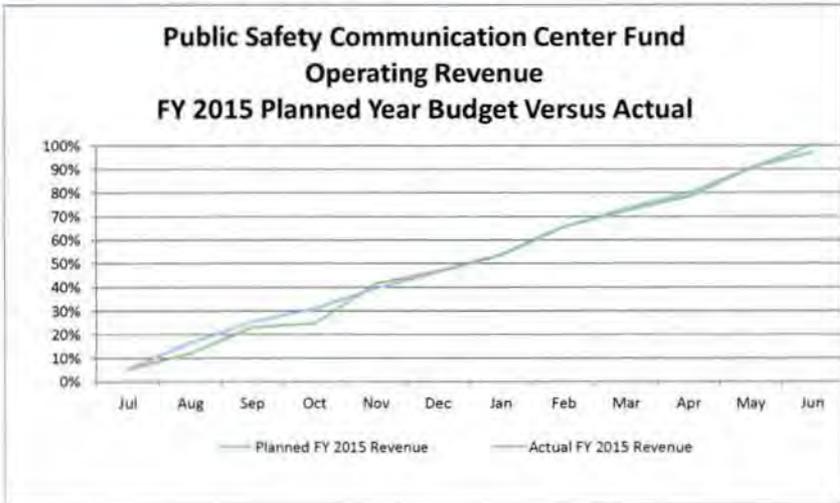
Less than or equal to + 5% Variance  
Between + 5.1% and + 20% Variance  
Greater than +20.1% Variance or any revenue under budget or expens over budget



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Public Safety Communication Center Fund**  
 (Budget Basis - For Management Use Only)  
 As of June 30, 2015

	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	\$ 1,353,936	\$ 1,429,496	-5.3%	95%
Transfer In	882,709	-	882,709	882,709	882,709	0.0%	100%
<b>Total Operating Revenues</b>	<b>2,312,205</b>	<b>-</b>	<b>2,312,205</b>	<b>2,236,645</b>	<b>2,312,205</b>	<b>-3.3%</b>	<b>97%</b>
<b>Operating Expenses</b>							
Personnel Services	1,372,113	-	1,372,113	1,359,942	1,372,113	0.9%	99%
Other Operating Expenses	940,661	(34,500)	906,161	940,952	906,161	-3.8%	104%
<b>Total Operating Expenses</b>	<b>2,312,774</b>	<b>(34,500)</b>	<b>2,278,274</b>	<b>2,300,893</b>	<b>2,278,274</b>	<b>-1.0%</b>	<b>101%</b>
<b>Operating Income (Loss)</b>	<b>(569)</b>	<b>34,500</b>	<b>33,931</b>	<b>(64,248)</b>	<b>33,931</b>	<b>-289.3%</b>	<b>-189%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	500	-	500	3,000	-	Not Planned	600%
Capital & Non-Operating Expenses	(2,000)	(34,500)	(36,500)	(35,607)	-	Not Planned	98%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>(1,500)</b>	<b>(34,500)</b>	<b>(36,000)</b>	<b>(32,607)</b>	<b>-</b>	<b>Not Planned</b>	<b>91%</b>
<b>Net Income (Loss)</b>	<b>\$ (2,069)</b>	<b>\$ -</b>	<b>\$ (2,069)</b>	<b>\$ (96,855)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>4681%</b>

Less than or equal to + 5% Variance  
 Between + 5.1% and + 20% Variance  
 Greater than + 20.1% Variance or any revenue under budget or expens over budget



City of Casper, Wyoming  
**Statement of Revenues and Expenditures**  
**Health Insurance Fund**  
**(Budget Basis - For Management Use Only)**  
As of June 30, 2015

	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	\$ 6,656,978	\$ 6,827,924	-2.5%	97%
Transfer In	1,173	-	1,173	1,173	1,173	0.0%	100%
<b>Total Operating Revenues</b>	<b>6,829,097</b>	<b>-</b>	<b>6,829,097</b>	<b>6,658,151</b>	<b>6,829,097</b>	<b>-2.5%</b>	<b>97%</b>
<b>Operating Expenses</b>							
Personnel Services	83,063	-	83,063	78,878	83,063	5.0%	95%
Other Operating Expenses	7,305,850	-	7,305,850	8,263,714	7,305,850	-13.1%	113%
<b>Total Operating Expenses</b>	<b>7,388,913</b>	<b>-</b>	<b>7,388,913</b>	<b>8,342,593</b>	<b>7,388,913</b>	<b>-12.9%</b>	<b>113%</b>
<b>Operating Income (Loss)</b>	<b>(559,816)</b>	<b>-</b>	<b>(559,816)</b>	<b>(1,684,442)</b>	<b>(559,816)</b>	<b>-200.9%</b>	<b>301%</b>
<b>Capital &amp; Non-Operating</b>							
Capital & Non-Operating Revenues	578,000	-	578,000	723,624	-	Not Planned	125%
Capital & Non-Operating Expenses	(3,500)	-	(3,500)	(1,477)	-	Not Planned	42%
<b>Total Capital Non-Operating Income (Loss)</b>	<b>574,500</b>	<b>-</b>	<b>574,500</b>	<b>722,147</b>	<b>-</b>	<b>Not Planned</b>	<b>126%</b>
<b>Net Income (Loss)</b>	<b>\$ 14,684</b>	<b>\$ -</b>	<b>\$ 14,684</b>	<b>\$ (962,295)</b>	<b>\$ -</b>	<b>Not Planned</b>	<b>-6553%</b>

Less than or equal to + 5% Variance

Between + 5.1% and + 20% Variance

Greater than +20.1% Variance or any revenue under budget or expens over budget

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

