

# **WORK SESSION AGENDA**



**Casper City Council  
City Hall, Council Meeting Room  
Tuesday, November 26, 2019, 4:30 p.m.**

<b>Work Session Meeting Agenda</b>		Recommendation	Allotted Time	Beginning Time
Recommendations = Information Only, Move Forward for Approval, Direction Requested				
1.	Council Meeting Follow-Up		5 min	4:30
2.	Mayor/Vice Mayor Straw Poll	Direction Requested	10 min	4:35
3.	Mayor Salary & Term Length		10 min	4:45
4.	Wyoming Business Council Grant	Direction Requested	15 min	4:55
5.	Dog Parks	Direction Requested	30 min	5:10
6.	City Hall SAFE Project – Part 2	Direction Requested	30 min	5:40
7.	Council Participation on Boards	Direction Requested	20 min	6:10
8.	Financial Guidelines – Phase 3	Direction Requested	20 min	6:30
9.	Agenda Setting		20 min	6:50
10.	Legislative Review		10 min	7:10
11.	Council Around the Table		10 min	7:20
Approximate End Time:				7:30

**We are CASPER**

**Communication Accountability Stewardship Professionalism Efficiency Responsiveness**

November 21, 2019

**MEMO TO:** J. Carter Napier, City Manager *JCN*  
**FROM:** Jolene Martinez, Assistant to the City Manager *JM*  
**SUBJECT:** Authorizing Submission of a Wyoming Business Council Community Enhancement Grant in an amount up to \$500,000 for the First Street Gateway Project.

**Meeting Type & Date**

Council Work Session November 26, 2019

**Action Type**

Direction requested

**Recommendation**

That Council authorize the submission of a Wyoming Business Council grant in an amount up to \$500,000 for the First Street Gateway Project.

**Summary**

Visual impressions of a community are important, and gateways into a community can create a positive visual impression. The intersection of First and Poplar Streets is one of Casper's major gateways. It leads directly into the downtown core. Though many studies and strategic plans have identified this area as an important gateway, it remains a distinct negative visual break from the work that has been done in the surrounding area including the Amoco Reuse Area, Downtown Casper, and the Old Yellowstone District. Using the public input gathered as part of numerous city plans including Generation Casper, staff has identified the First Street Gateway Project to establish a positive presentation of Casper and this downtown area.

The gateway will create a park along the riverfront from the BNSF bridge extending 404 linear feet south to First Street and 185 linear feet south and west from First Street along the river bank. The park will include a pathway, a boat ramp with an attached parking lot, bollard lighting, park benches, picnic tables, landscaping, and a welcome sign. The estimated cost of the First Street Gateway Project is \$786,000.

As part of the funding strategy, staff is recommending application to the Wyoming Business Council Community Enhancement Grant program. This grant program invests in infrastructure to improve aesthetics or quality of life to make a community attractive for business development. The maximum amount that can be requested is \$500,000, and a 25% match is required.

**Financial Considerations**

Construction and all the elements of the First Street Gateway Project have a cost estimate of \$786,000. Up to \$500,000 will be requested from the Wyoming Business Council, and the local match as well as the additional funding needed is anticipated to come from additional grants

from private foundations. Staff has identified more than three additional grant sources, and preliminary, confidential discussions with those foundations have been positive.

**Oversight/Project Responsibility**

Andrew Beamer, Public Services Director

Scott Baxter, Associate Engineer

Jolene Martinez, Assistant to the City Manager

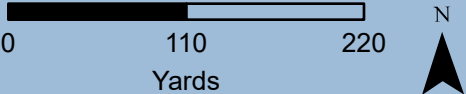
**Attachments**

Project map

# First Street Gateway Project



- Proposed Boat Ramp
- Proposed Path



**Disclaimer**

All data, information, and maps are provided without warranty or any representation of accuracy, timeliness of completeness even though the City of Casper has used reasonable efforts to make its data as accurate as possible. Maps and data are to be used for reference purpose only and the City of Casper shall assume no liability for the use, misuse, accuracy or completeness of this information.

Date Printed:

November 19, 2019

MEMO TO: J. Carter Napier, City Manager *JCN*

FROM: Tim Cortez, Parks and Recreation Director  
Randy Norvelle, Parks Manager

SUBJECT: Status of Eastside Dog Park behind Rocky Mountain Oncology

Meeting Type & Date  
Council Work Session  
November 26, 2019

Action Type  
Direction Requested

Recommendation:

That Council advise City Staff of any changes they would like to see regarding the building of the eastside dog park. Furthermore, if Council would like to see further development of dog parks within Casper, further direction is requested.

Summary:

In April of 2019, Council directed staff to begin preliminary work in the building of an additional dog park on the eastside of Casper. The property was deeded to the City in September. Furthermore, the City Engineer's office has done a preliminary study of the dirt work needed to create an area for a park. The engineer's estimate for the dirt work begins at \$35,000.

The total cost of the project depends heavily on the amenities Council and the community would like to see. The total cost could exceed \$500,000 if a large selection of amenities are selected.

The Parks and recreation department did get two requests for an additional dog park last Spring when the topic was being discussed with Council. Staff has not received any additional requests since.

Financial Considerations

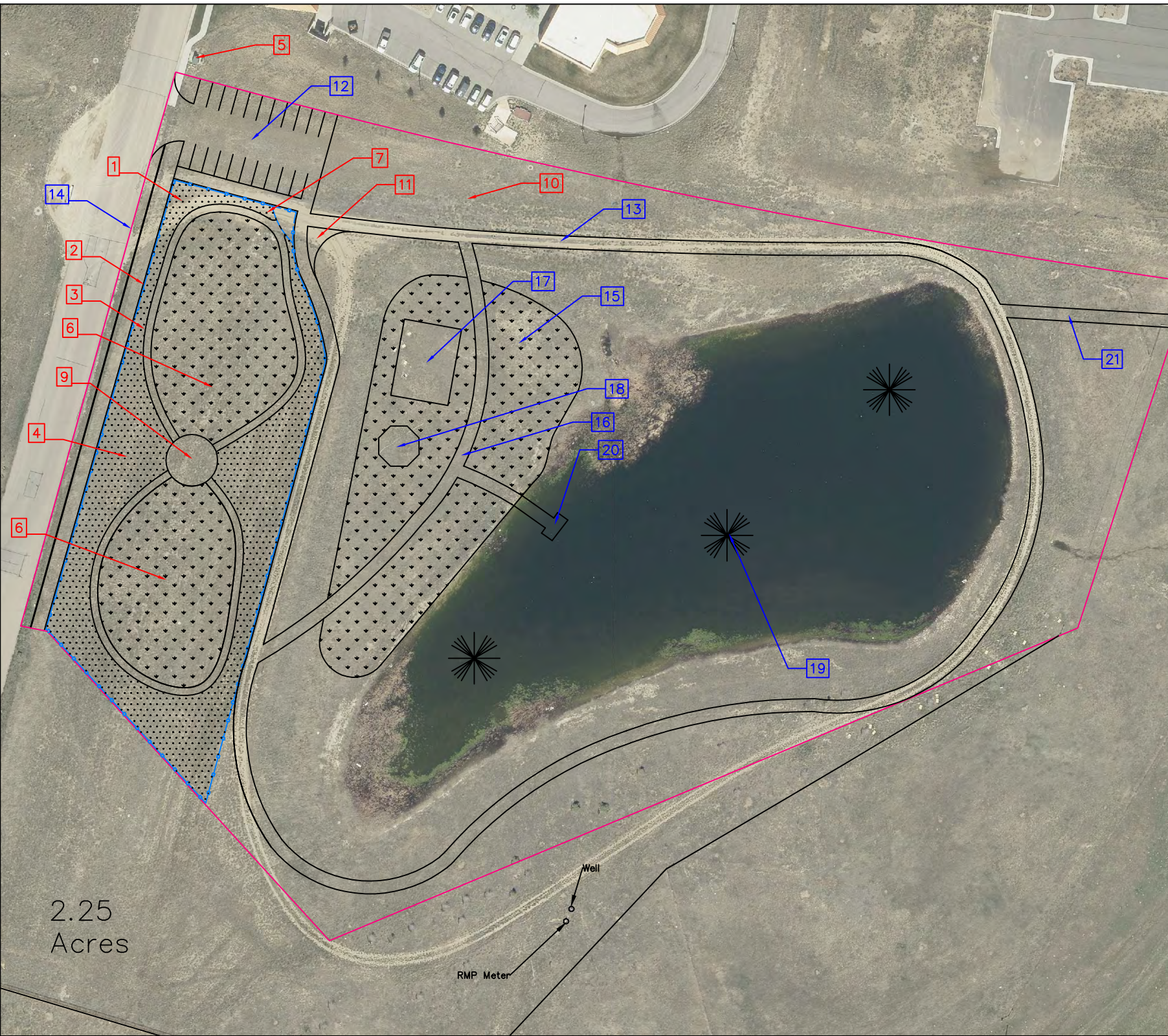
As part of the planned development, the developer has paid the City \$100,000 for this use.

Oversight/Project Responsibility

Tim Cortez, Parks and Recreation Director  
Randy Norvelle, Parks Manager

Attachments

Map of current design with amenities available and cost breakdown.



2.25  
Acres

Well  
RMP Meter

**CITY OF CASPER PARKS**  
**1800 E. K STREET**  
**CASPER, WYOMING 82601**

**PROJECT NO. TBD**

DRAWN BY: JG  
 DATE: 11/05/19

CHECKED BY: RN  
 DATE: 11/05/19

APPROVED BY: TC  
 DATE: \_\_\_\_\_

**REVISIONS**

**DOG PARK  
 SCHEMATIC DRAWING**

**SHEET 1 OF 1**

Number	Description	Notes	Initial Cost	Yearly Cost Material & Labor
1	Dog Park Site Grading	400 yards of fill required/5600 yards of topsoil removed and replaced (cost includes mobilization and bond fees)	\$60,000	\$0
2	Dog Park Fencing	Double gated entry for enclosed dog park area. 1200' of 6' Vinyl Coated Chainlink with concrete mow strip (Yearly costs include estimated fencing repair)	\$54,000	\$500
3	Dog Park Pathway	900' 6' wide concrete pathway (yearly costs include estimated snow removal)	\$45,000	\$500
4	Dog Park Native Turf	0.55 acres of non-irrigated native area engineering type II (Yearly costs include mowing)	\$5,000	\$1,500
5	Electrical Service	If this transformer is 3-phase we could tap it and install an electrical service to run aerator pumps, irrigation system, lighting, etc.	\$18,000	\$0.00
6	Dog Park Irrigated Turf	0.66 acres of irrigated turf sod and irrigation system (yearly costs include mowing and water costs)	\$30,000	\$6,500
7	Dog Park Frost Free Faucet	Installation of a frost free faucet for year round water at the dog park. (yearly costs include estimated parts and labor for frost free faucet)	\$20,000	\$250
8	Landscaping & Ammenities	Benches in dog park, Dog Park agility equipment, trees & shrubs	\$40,000	\$1,500
9	Dog Park Shelter	Standard sized Park Shelter (yearly costs include estimated painting)	\$35,000	\$1,000
10	Native Mowing	Yearly costs to maintain the native vegetation to an acceptable height	\$0	\$3,500
11	Porta-Johns	1 Handicap and 1 Standard serviced twice a week for the year	\$0	\$3,800
12	Parking Lot	7,000 Sq Ft parking lot with 20 parking spots surrounded y concrete sidewalk on 2 sides (yearly costs include snow removal estimates)	\$70,000	\$1,000
13	Main Circle Path	2120' of 10' wide concrete (yearly costs include estimated snow removal)	\$190,800	\$500
14	Curbwalk	Curbwalk along road (yearly costs includes estimated snow removal)	\$35,000	\$250
15	Irrigated Turf Park	0.68 acres of irrigated turf sod and system (yearly costs include mowing and water costs)	\$40,000	\$7,000
16	Internal Path	445' of 10' wide concrete (yearly costs include estimated snow removal)	\$40,000	\$250
17	Playground	Playground & Border (yearly costs include labor and materials for inspections and repair)	\$125,000	\$5,000
18	Shelter	Large Park Shelter with tables and bbq's (yearly costs include estimated maintenance for tables and bbq's and shelter paint)	\$70,000	\$1,500
19	Aeration fountains	3 5HP motor 1100 gallons per minute aeration fountains for algae prevention and aesthetics (yearly costs include power usage/seasonal installation & removal)	\$30,000	\$5,000
20	Pier	Pier over the water (yearly costs include estimated painting)	\$35,000	\$1,000
21	Connecting pathway	1205' of 10' wide concrete to connect to East 2nd St (yearly costs include estimated snow removal)	\$108,450	\$500
		Total	\$1,051,250	\$41,050.00

November 13, 2019

MEMO TO: J. Carter Napier, City Manager *JCN*  
FROM: Tracey L. Belser, Support Services Director  
Zulima Lopez, Risk Manager  
SUBJECT: Funding for City Hall Project S.A.F.E. (Security, Aesthetics, Functionality, and Efficiency)

Meeting Type & Date  
Council Work Session  
November 26, 2019

Action type  
Direction Requested

Recommendation

That City Council provides direction on a phased in approach to plan for City Hall Project S.A.F.E. renovations to improve City Hall safety and security, aesthetics, functionality, and efficiency in the estimated amount of Three Million Seventeen Thousand Three Hundred Six Dollars (\$3,017,306).

Summary

Casper's City Hall was built in 1978 to serve as the primary facility for citizens to communicate with City officials and conduct City business. This 41-year-old building remains the cornerstone of City business, but is in need of significant improvements to remain effective as our primary public building.

Improving the safety and security of City Hall for employees and visitors has been a primary objective for Risk Management since 2014. During this time, several no cost or low cost solutions have been implemented to improve safety and security. These include:

- Emergency Response guidebook, flipbook, and corresponding emergency response trainings have been provided to all City Hall employees.
- Window breakers and ladders provided to second level staff for emergency evacuation.
- Mandatory active shooter training provided to all employees in 2017 and will be provided again in 2020.
- Periodic emergency drills and regular tests of emergency notification systems at City Hall.



- All exterior and select interior doors at City Hall have been equipped with controlled keycard access.
- Mechanical/electrical rooms locked at all times to prevent unauthorized entry.
- Formation and training of an internal threat assessment team to identify and mitigate potential workplace violence threats.

These improvements are a step in the right direction; however, it is now time to invest in a plan where funds are allocated to physically protect, yet welcome, citizens and employees in City Hall. Staff reviewed specific security concerns in an Executive Session with the City Council on October 1, 2019.

A holistic approach was taken to determine all of the improvements needed to extend the useful life of City Hall another 20+ years. In February 2019, the City contracted with Stateline No. 7 to develop a design for improvements that addresses a wide variety of needs at City Hall.

Primary objectives for the City Hall Project S.A.F.E. design include:

- Correct exterior and interior vulnerabilities with safety for employees and visitors at City Hall.
- Improve deficiencies identified in the fire suppression system that violate current fire code.
- Address deficiencies on the top and bottom floor that hinder customer service and operational efficiency.
- Remedy significant non-compliance with 2010 ADA regulations in both sets of bathrooms as well as other access challenges throughout the building.
- Add space that is needed to accommodate current and future staffing needs.
- Make improvements to the exterior of the building to be more inviting to visitors, and direct visitors to a primary entrance that engages customers with employees upon entry, and provides useful space for employees to gather or take breaks.
- Provide general maintenance improvements such as flooring, repaired overhead lighting, and fresh paint.
- Improve HVAC ductwork throughout the facility which is failing due to age and construction materials.
- Improve atrium lighting and setup which is not currently conducive to public meetings that are important for public communication and interaction.

Staff believes that the proposed design addresses all concerns and needs identified for City Hall. The only other way to achieve all objectives would be to build a new facility, which is estimated to cost Ten Million Dollars (\$10,000,000).

On October 8, 2019, City Council was introduced to the proposed design. Additional work on cost estimates, funding options, and possible phasing/schedules has been completed based on the initial feedback from the City Council.

#### Financial Considerations

The total project cost, including design, construction, and contingency in 2019 dollars is estimated at just over Three Million Dollars (\$3,000,000).

Costs for future labor and materials are expected to increase at a rate of approximately 4% per year. The City's Revolving Land Fund has a balance of approximately \$1.1 million dollars. Staff suggests that these funds be used for City Hall Project S.A.F.E. improvements.

Additionally, \$450,000 has been approved out of One Cent #16 for this project, dedicated for FY22. The remainder of the renovations could be funded by the future sale of City facilities and other surplus property, including the City Center Building and the Ash Street Office Building. At this time, reserve accounts could function to advance the funds for the project, and then be replenished after the property sales are finalized.

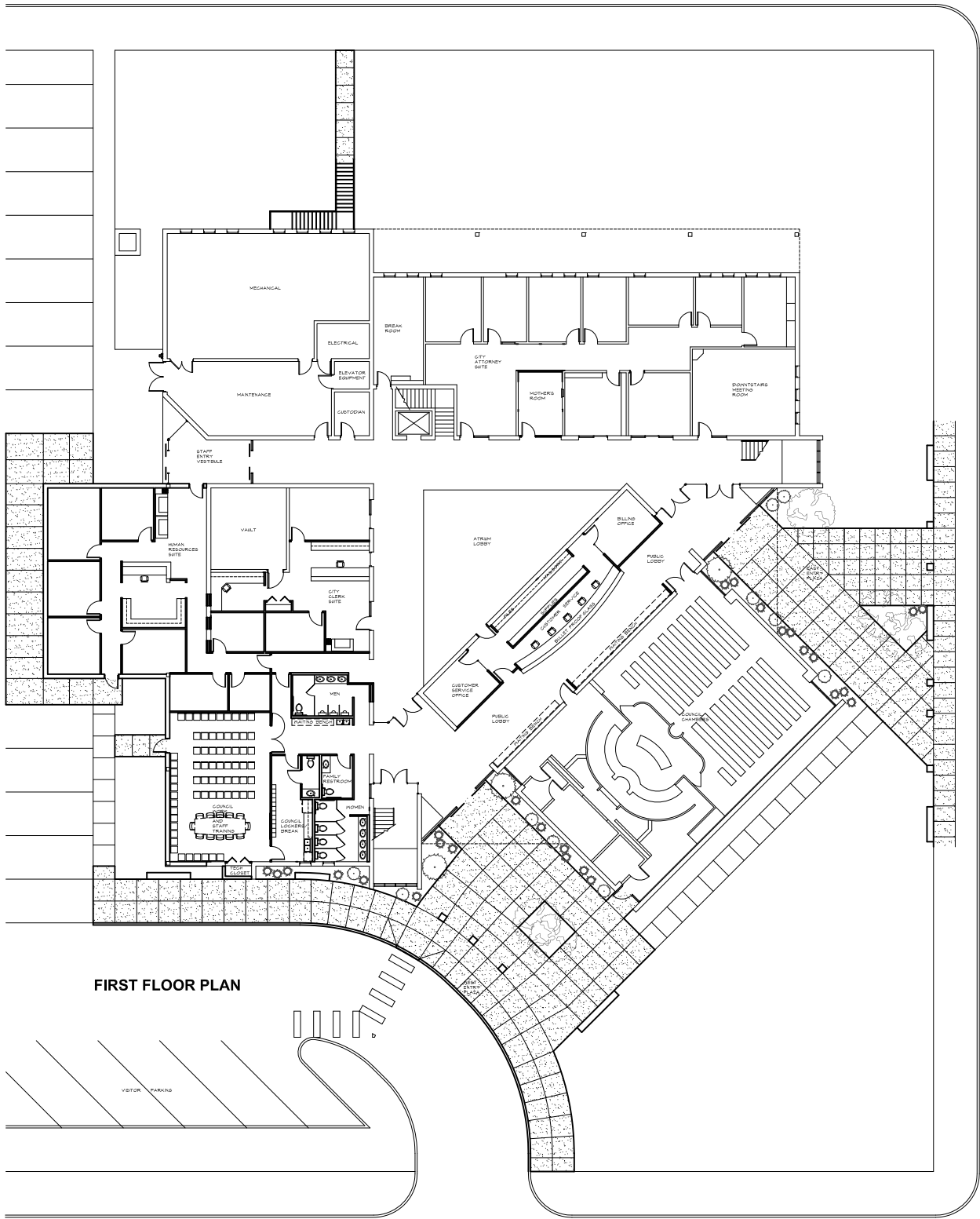
#### Oversight/Project Responsibility

This project is being overseen primarily by Zulima Lopez, Risk Manager, with support from subject matter experts throughout the organization that comprise the Facility Assessment Team.

#### Attachments

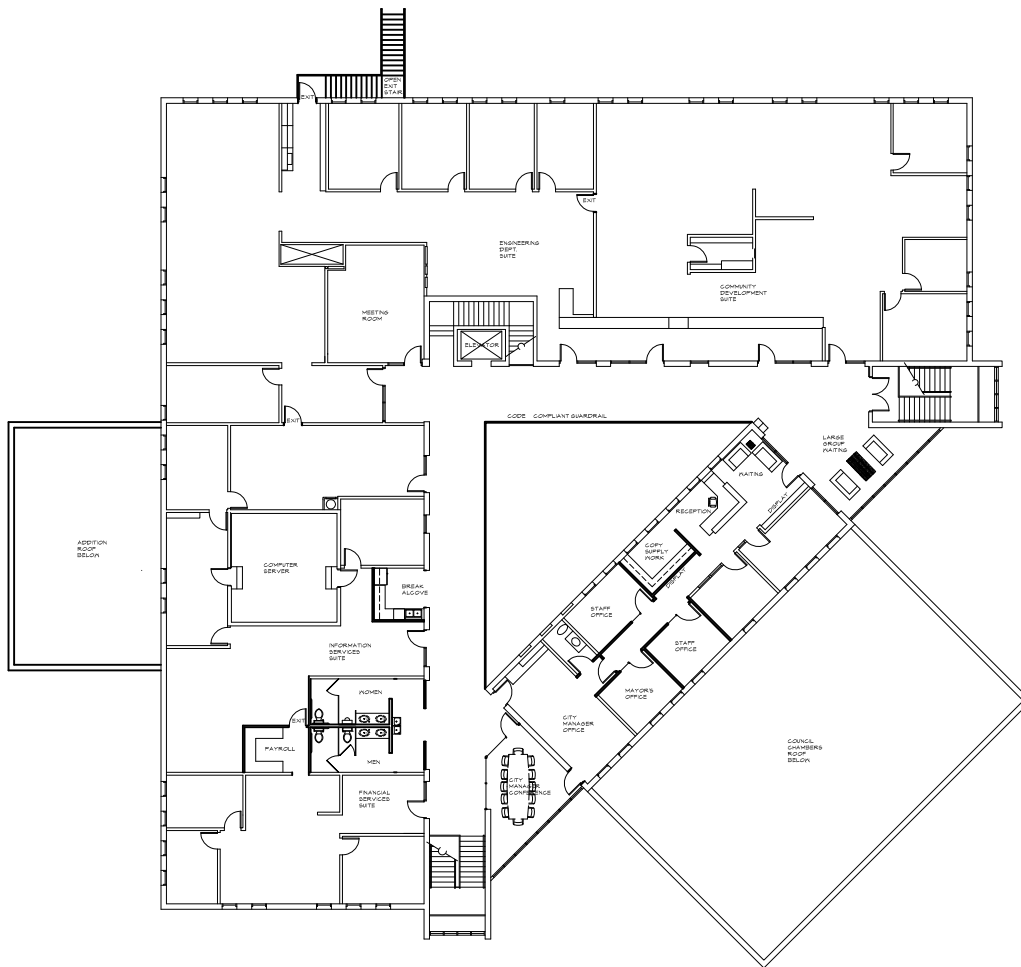
Conceptual Drawings

Cost Estimate



FIRST FLOOR PLAN

VISITOR PARKING




**SECOND FLOOR PLAN**


**Total Project Costs**

<b>Description</b>	<b>Estimated Cost 2019 Dollars</b>	<b>Budget Option #1 FY20-22</b>	<b>Budget Option #2 FY20-24</b>
Exterior Improvements	\$ 256,080	\$ 256,080	\$ 256,080
First Floor Improvement	\$ 1,999,571	\$ 2,861,547	\$ 2,997,048
Second Floor Improvements	\$ 761,655		
<b>Total</b>	<b>\$ 3,017,306</b>	<b>\$ 3,117,627</b>	<b>\$ 3,253,128</b>
<b>Difference</b>	<b>\$ -</b>	<b>\$ 100,321</b>	<b>\$ 235,822</b>

\* All cost estimates include design, construction, and contingency

November 17, 2019

MEMO TO: Casper City Council  
J. Carter Napier, City Manager 

FROM: John Henley, City Attorney 

SUBJECT: Council Service on Boards and Commissions

Meeting Type & Date:

Work Session  
November 26, 2019

Action Type

Information and further direction, if deemed necessary.

Recommendation

That Council determine if it wants to adopt a specific policy to articulate the conflict of interest concerns which may arise when Council members are acting as Council's representative to various boards and commissions.

Summary

Other than when serving as a member of Joint Powers Boards, Wyoming has little law addressing the role of Council members and the potential conflicts that may arise when acting as a Council representative to a board or commission.

In order to provide background and a framework for the topic, this memorandum will discuss general agency law, conflicts of interest principles and practical concerns, and the Wyoming law that does provide guidance.

**Agency**

The term "agency" is a relationship between two or more persons or entities; the categories of the relationship are the agent(s) who are authorized to do certain acts for, act on behalf of the "principal." The agent is subject to the control of the principal, usually is a representative for the principal in a business or contractual relationship with a third person/entity.

Generally, the agent is a fiduciary of the principal; the agent has legal and ethical relationships of trust with the agent's principal. The crux of a fiduciary duty is the duty to act solely in the principal's best interest. It is this last legal tenet and "to act solely in the principal's best interest which gives rise to the conflict of interest concern.

### **Conflict of interest**

When the Council appoints Council members as its representatives to a board or commission or negotiating group, there is likely an agency relationship; the Council members are the agents and the body Council is the principal. The guiding principle for the agent is: the agent must represent the principal's best interests.

In practical terms, the agent is prohibited from creating a conflict of interest, embracing a conflict of interest, or agreeing to accept the agency function or appointment, knowing that a conflict of interest exists.

Perhaps the most likely scenario for a conflict to arise is when a Council member is appointed by Council as its representative to a board/commission *and* the Council member becomes a voting member of, in essence an agent of that organization too; under this scenario, a conflict almost certainly will arise and the appearance of a conflict of interest will surely arise if there are any negotiations, much less disputes, between the two bodies. The parable of serving two masters highlights the potential difficulties, should the masters have different interests or motivations.

### **Authority**

A further question is that of authority. Can one Council member be appointed to act on behalf of the Council?

The Wyoming Statutes have a lengthy list of general powers that the governing board of a city or town may undertake; there is no similar list of general powers for an individual member. The Mayor, particularly in a Mayor – Council form of governance, has some broader general powers, but in a City Manager form of governance, with rare exception, the Council must act as a body. Again, this lack of statutory power, indicates that a Council member should not, and cannot, with one statutory exception, legally act for or make a commitment on behalf of the Council. There is a Latin phrase used in legal matters for acting when no power has been granted or could have been granted. The phrase “*ultra vires*” literally means “beyond the powers.”<sup>1</sup> The lack of authority and the potential, almost a given, for a conflict of interest, lead to the general rule, a Council representative may act as a liaison, but should not become a member, much less a voting member of a board or commission that interacts with or likely will interact with the City. However, there is an exception. The rule of thumb, while still the bedrock principle, has been statutorily modified do the statutory creation of “joint powers boards”.

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<sup>1</sup> There were only three cases which I thought added much to the general and statutory analysis and two of those dealt with firefighter union negotiations. The cases are: *City of Casper v. International Association of Firefighters, Local 904*, 713 P.2d 1187 (Wyo. 1986); *International Association of Firefighters Local Union No. 279 v. City of Cheyenne*, 316 P.3d 1162 (Wyo. 2013) and *Coffinberry v. Town of Thermopolis*, 183 P.3d 1136 (Wyo. 2008).

Wyoming Statute Section 16-1-206 (a), indicates that members of a joint powers board - shall be appointed by the governing bodies of the participating agencies. Members of the boards may be removed by the governing bodies of the participating agencies. “It is not an incompatible office holding for an officer or legal representative of a . . . , municipal corporation... board, commission or political subdivision to be a member of the joint powers board. W. S. 16-1-206 (a)

Because the Council is statutorily authorized to appoint members, including its own members, and often will appoint a specific member of the Council to represent the interests of the City on a joint powers board, and because the statute specifically provides that it is not incompatible - which given the context, seems to waive a potential conflict, for a Council representative or officer of the municipality, acting in good faith, to become a member of the joint powers board. It is this particular function for which the exception was created.

Thus, a Council member appointed by the Council to a joint powers board, may act for and vote as the City’s representative at such joint powers board’s meetings. This makes logical sense for purposes of efficiency and continuity. Should the whole Council have to preview questions that arise before the board, and provide specific authority, the practical function of the board, the give-and-take, the listening to information and questions as they are presented to the board, would, be impaired.

For these reasons, it seems appropriate that an appointed Council member may both attend and vote on behalf of the Council at joint power boards’ meetings. If the views of the appointed member seem to be at odds with the Council, then the Council can and should remove a board member for which the Council is authorized to appoint.

As far as representation of Council on other boards or commissions, there are the limitations of authority and conflicts of interest. However, there is no prohibition of acting as a non-voting liaison, so long as acting in such capacity does not create a division of allegiance from the Council, the City.

Financial Considerations

None anticipated



Oversight – Responsibility

Ongoing responsibility:

- Mayor
- Vice President of the Council
- Councilmembers
- The City Attorney



November 13, 2019

MEMO TO: J. Carter Napier, City Manager   
FROM: Tom Pitlick, Financial Services Director   
SUBJECT: Financial Administration Guidelines

Meeting Type & Date:  
Council Work Session

November 26, 2019

Action type:  
Information Only

Recommendation:  
Move Forward For Approval

Summary:

Staff is proposing Council formally adopt, by resolution, Financial Administration Guidelines to ensure that the City is financially able to meet its immediate and long-term service objectives. The Guidelines would be intended to serve as the foundation around which all financial policies and procedures would be written in support of both the financial planning and internal financial management of the City.

As the Financial Administration Guidelines are comprehensive in nature, staff is suggesting that the document be presented to Council in phases in order to provide adequate time for review and discussion. The first phase was presented at the July 23, 2019, Council Work Session and included a review of the "Table of Contents"; "Purpose and Objectives"; "Finance Committee"; and "Fund Reserves". The second phase was presented at the September 24, 2019, Council Work Session and included a review of "Procurement"; "Change Orders"; "Debt Management"; and "Investments".

This, the third presentation phase, includes a review of Guidelines addressing "Revenues"; "Expenditures"; "Budget"; and "Accounting, Auditing, and Financial Reporting". Major highlights of each follow:

**Revenues:**

- Sets goal to limit use of revenues subject to appropriation by outside entities, subject to public vote, and/or short term in nature to the funding of one-time expenditures.
- Resources of the General Fund will not be used to subsidize operational costs of Utility Enterprise Funds nor will resources of the Utility Enterprise Funds be used to subsidize the operational costs of the General Fund.
- Utility Enterprise Fund fees and charges set at levels minimally sufficient to cover the entire operational cost of service delivery.

- Utility rates reviewed with Council no less than annually.
- Fees assessed through the General Fund and General Fund dependent recreation facilities will be reviewed annually as part of the budget process.
- Cost recovery goals for recreation facilities will be set by resolution based on a cost/benefit analysis.
- Internal Service Funds shall set fees and charges sufficient to fully recover costs.

**Expenditures:**

- Expenditure categories maintained in a manner consistent with reporting requirements prescribed by the Wyoming Dept. of Audit and GASB pronouncements.
- Material line item budget expenditure overruns to be addressed through budget transfers or by budget amendment.
- Total expenditures not to exceed the approved budget at the division level.

**Budget:**

- Calendar of budgetary events provided to Council by January of each year.
- Budget preparation guided by approved Council goals and objectives.
- Budget adopted, by resolution, no later than the third Tuesday in June.
- Council to be provided budget performance reporting on a quarterly basis.

**Accounting, Auditing, and Financial Reporting:**

- Accounting records to be maintained in accordance with state and federal requirements.
- Results of annual audit to be discussed with the Finance Committee within thirty days of completion.
- Results of the annual audit to be presented to the full Council within sixty days of completion.
- Internal audits of City cash handling locations to be conducted by Finance staff on an ongoing basis.

Financial Considerations:

None

Oversight/Project Responsibility:

Tom Pitlick, Financial Services Director

Attachments:

- Revenue Guidelines
- Expenditure Guidelines
- Budget Guidelines
- Accounting, Auditing, and Financial Reporting Guidelines

# CITY OF CASPER, WYOMING

## FINANCIAL ADMINISTRATION GUIDELINES

### Revenue Guidelines

- A. To the extent possible, a diversified and stable revenue system will be maintained to shelter public services from short-run fluctuations in any one revenue source. Trends analyzing the dependence on distinct revenue sources shall be included in the budget documents for consideration by the Council.
- B. Revenue forecasts shall be realistically estimated and based on the best information available. Revenue forecasts will not be artificially increased to meet budgeted expenditures. The City will follow a vigorous policy of collecting revenues.
- C. Revenue forecasts will assess the full spectrum of resources that can be allocated for public services. Each year the Council shall review potential sources of revenue as part of the annual budget process.
- D. Reliance upon revenues subject to appropriation by outside entities, subject to public vote, and/or short term in nature should be limited to the funding of one-time expenditures (e.g., State Direct Distributions, optional sales tax, Impact Assistance payments, etc.). It is recognized that Council may elect to utilize these funds to subsidize various activities and/or provide assistance to the General Fund during economic hardship.
- E. Resources of the General Fund will not be used to subsidize operational costs of Utility Enterprise Funds nor will resources of Utility Enterprise Funds be used to subsidize operational costs of the General Fund.
- F. In regards to short-term (anticipated less than one year) economic downturns and temporary gaps in cash flow: Expenditure reductions or restrictions may be imposed. Council may approve a contribution from fund reserves or inter-fund loans to address temporary downturns in City revenues. Inter-fund loans may also be utilized to cover temporary gaps in cash flow.
- G. In regards to long-term (greater than one year) revenue downturns: Deficit financing and borrowing to support on-going operations is not the policy of the City as a response to long-term revenue shortfalls. Revenue forecasts will be revised, rate increases considered, and cost containment measures will be implemented to conform to the revised long-term revenue forecast.
- H. All potential grants shall be carefully examined for matching requirements and for any potential long-term financial impacts. Some grants may not be accepted if the local matching funds cannot be justified. Grants may also be rejected if programs must be continued with local resources after grant funds are exhausted. Capital related grants (those awarded for acquisition of depreciable assets and improvements) will likewise be assessed for their potential to increase the long-term maintenance burden of the City.

## **CITY OF CASPER, WYOMING FINANCIAL ADMINISTRATION GUIDELINES**

### **Revenue Guidelines**

- I. The City shall develop and maintain a comprehensive list of various fees and charges which will be set at levels minimally sufficient to cover the entire operational cost of service delivery in the Utility Enterprise Funds. Utility rates shall be established, by resolution, on a biennial basis. Staff will prepare a recommendation for adjusting utility rates based on a five year cash flow analysis of each fund. The cash flow analysis will take into consideration all anticipated revenues and expenses of each fund including possible 1% Fund contributions for capital related projects. The utility rate model will also factor in established reserve targets as set forth in this policy with an additional margin as deemed appropriate to allow for minor budgetary fluctuations as they may occur. The City will also systematically review user fees and rates, no less than annually, to consider interim adjustments as necessary taking into account the effects of additional service costs. Rate studies shall be conducted to ensure that the rates will continue to support direct and indirect costs of operations, administration, plant maintenance, debt service, depreciation of capital assets, and moderate system extensions. Based on a market analysis, fees for similar services in other communities may also be considered. The criteria used to evaluate recommended target rates (equity, cost recovery policy, market demand, etc.) shall be included in the staff report during the review. Such review should be scheduled periodically and be incorporated into the budget process for possible action by the City Council.
  
- J. Fees assessed through the General Fund and General Fund dependent Recreation facilities will be set at levels based on a cost/benefit analysis. While the goal of the City will be to recover all costs related to a service subject to a specific fee, it is recognized that a greater community benefit may be realized by a certain degree of cost subsidization. Fees assessed through the General Fund and General Fund dependent Recreation facilities will be reviewed annually as part of the budget process. Cost recovery goals for the Recreation facilities are set forth by separate resolution.
  
- K. Internal Service Funds are established to account for an activity that provides goods and/or services to another fund or department on a cost reimbursement basis. Fees and charges set by Internal Service Funds shall be sufficient to fully recover costs.
  
- L. The City will review contracts and leases, which result in revenues to the City, on a timely basis in order to provide for careful evaluation by the City Council. There will be no waiver of payments for continued occupation/use beyond the lease term.

## **CITY OF CASPER, WYOMING FINANCIAL ADMINISTRATION GUIDELINES**

### **Expenditure Guidelines**

- A. The City will only propose operating expenditures which can be supported from on-going operating revenues. Before the City undertakes any agreements that would create fixed on-going expenses, the cost implications of such agreements will be fully determined for current and future years. Capital expenditures may be funded from one-time revenues, but the impacts of capital ownership costs on the operating budget will also be reviewed for compliance with this policy provision.
  
- B. Department heads are responsible for managing their budgets within the total appropriation within their divisions.
  
- C. The City will maintain expenditure categories according to state statute and administrative regulation.
  
- D. The City will assess funds for services provided internally by other funds. The estimated direct costs of service will be budgeted and charged to the fund performing the service. Interfund service fees charged to recover these costs will be recognized as revenue to the providing fund. Indirect costs may also be assessed to other funds based upon an allocation plan that fairly and accurately distributes these costs. The same fee schedule will be used for each user fund such that each user fund is charged requisite to the amount of service consumed. A review of the method for determining the amount of the Interfund assessment will be reviewed periodically.
  
- E. Emphasis is placed on improving individual and work group productivity rather than adding to the work force. Prior to adding additional staff, an analysis of available, relevant, and appropriate technology or efficiency tools should be conducted in order to determine the fiscal and operational efficacy of available alternatives. Subject to specific Council approval, all grant funded positions will end upon termination of the grant.
  
- F. All compensation planning will focus on the total cost of compensation, which includes direct salary, health care benefits, pension contributions, travel allowance, and other benefits of a non-salary nature, which are a cost to the City.

# CITY OF CASPER, WYOMING

## FINANCIAL ADMINISTRATION GUIDELINES

### Budget Guidelines

- A. Approved Council Goals and Objectives shall guide the budget process.
- B. All decisions will be within the context of long-range plans (Capital Facilities Plan/ Comprehensive Plan/Capital Improvement Plan). Staff shall provide a review of the implications of budgetary proposals on long-range plans.
- C. The annual budget shall be developed consistent with state law (Wyo. Stat. 16-4-104) and in a manner which encourages early involvement with the public and City Council. A calendar of events related to budget development shall be presented to the City Council by January of each year. The budget adoption process shall include a public hearing in accordance to Wyo. Stat. 16-4-109 to be held no later than the third Tuesday in June. Wyo. Stat. 16-4-111 allows for the budget to be adopted by either resolution or ordinance. It shall be the practice of the City of Casper to adopt the annual budget by resolution.
- D. Under the provisions of State Law and the City's operating procedures, the budget may be adjusted in two different ways. **Budget Transfers** involve a reallocation of existing appropriations within existing Divisions and does not change the Council approved overall appropriation. No City Council action is needed for budget transfers. Subject to approval of the City Manager, no budget transfers to or from capital or personnel related expense line items will be authorized. **Amendment** of the budget involves an addition to or reduction of existing appropriations, or transfer of existing appropriations between Divisions and Funds. City Council action, by ordinance or resolution, is required for a budget amendment (Wyo. Stat. 16-4-113).
- E. The Financial Services Department will maintain a system for monitoring the City's budget performance. City Council will be provided with quarterly budget information based on fund level resource collections and expenditures.

# CITY OF CASPER, WYOMING

## FINANCIAL ADMINISTRATION GUIDELINES

### **Accounting, Auditing and Financial Reporting**

The City will maintain a system of financial monitoring, control, and reporting for all operations and funds in order to provide effective means of ensuring that overall City goals and objectives are met.

1. **Accounting Records and Reporting.** The City will maintain its accounting records in accordance with state and federal requirements. The modified accrual basis of accounting will be used to account for all governmental funds. Government-wide financial statements, as well as the proprietary fund financial statements, will be reported using the accrual basis of accounting.
2. **Auditing.** An annual audit, as prescribed by W.S. 16-4-121, will be conducted by independent auditors in accordance with generally accepted auditing standards, as promulgated by the American Institute of Certified Public Accountants. The audit will be completed within six months of the end of the fiscal year. Results of the annual audit will be discussed with the Finance Committee within thirty days of completion of the audit report and presented to the full Council within sixty days.
3. **Simplified Fund Structure.** To the extent possible, the City will minimize the number of Funds.
4. **Cash Management.** The Financial Services Department shall create and promulgate a cash handling policy which outlines the responsibilities of any employee receiving or handling cash, and procedures to be followed for the safeguarding of cash holdings, and to provide for the frequent audit/inspection, both formal and informal, announced and unannounced, of all work stations involved in the handling of cash.
5. **Fixed Asset Inventories.** Accurate inventories of all physical assets, their condition, life spans, and cost will be maintained to ensure proper stewardship of public property. The Director of Financial Services will establish policies and appropriate procedures to manage fixed assets, including establishing the threshold dollar amount for which fixed asset records are maintained and how often physical inventories are taken.