


# AGENDA

**Casper City Council Work Session**  
**City Hall, Council Meeting Room**  
**Tuesday, October 24, 2017, 4:30 p.m.**



	<b>Presentation</b>	<b>Allotted</b>	<b>Beginning Time</b>
1.	Executive Session - Personnel	10 min	4:30
2.	Budget Discussions (Carter Napier)	30 min	4:40
3.	Tax Increment Financing (Carter Napier, Pete Meyers)	20 min	5:10
4.	Eclipse Debrief (Carter Napier)	20 min	5:30
5.	Council Around the Table	45 min	5:50
6.	Executive Session – Personnel		6:35

October 19, 2017

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

Meeting Type & Date  
Council Work Session  
October 24, 2017

Action Type  
None

Summary

The City of Casper's approved Fiscal Year 2017/18 budget included the use of \$4,542,706 of General Fund reserves to balance the General Fund budget. Council has directed staff to further evaluate the budget in order to minimize reliance on reserves as a balancing measure. This evaluation included an analysis of both potential revenue enhancements as well as cost reduction opportunities with input from all General Fund departments. A comprehensive presentation has been prepared for Council review. Formal adoption of any changes accepted by Council will be done through the budget amendment process.

Financial Considerations

Should Council be in agreement with the proposed changes to the budget, it is anticipated that while some reserves **may** still be needed to complete the fiscal year 2017/18 budget cycle, the required amount will be substantially reduced. These changes will also contribute greatly towards the goal of developing balanced budgets in future years.

Oversight/Project Responsibility



J. Carter Napier, City Manager  
Tom Pitlick, Director of Financial Services

Attachments

None

October 18, 2017

MEMO TO: J. Carter Napier, City Manager

FROM: Tom Pitlick, Financial Services Director   
Pete Meyers, Assistant Financial Services Director 

SUBJECT: Tax Increment Financing

Meeting Type & Date

Work Session  
October 24, 2017

Action type

None

Recommendation

None

Summary

Earlier this year, the Downtown Development Authority (DDA) approached the City with a proposal to establish tax increment financing (TIF) in the downtown area. The TIF proposal was discussed during Council's budget meetings. The Council did not choose to establish a TIF during the budget sessions, but Council has since asked to reconsider the issue.

Tax increment financing works on the assumption that economies tend to grow but that the costs of government tend to remain the same. If these assumptions hold true, then a government should be able to continue to provide the same level of service to a neighborhood with the same level of tax income from that neighborhood. As that neighborhood economy grows, the growth will result in additional tax revenue. The theory is that since this additional tax revenue would not be needed for basic services, it could be set aside for special projects or enhancements that specifically benefit that neighborhood.

Under Wyoming law, the DDA must submit an economic development plan. The City Council can then adopt the plan, and if it so chooses, Council can establish a TIF as a means to pay for the plan. The TIF can be based on sales tax revenue, property tax revenue, or both. The TIF can be established for up to 25 years. One year of tax revenues is collected and counted, and this becomes the base amount of tax revenue from the district. Each year thereafter, the city will continue to collect the same base amount from that district. Any revenue beyond the base amount is set aside in a special fund. The special fund is used to execute the plan.

Financial Considerations

The establishment of a TIF would set aside some amount of future tax revenue for downtown economic development. These funds would become a reliable source of funding for the DDA, but they would reduce the amount of general government funding that would otherwise be available to the City of Casper.

Oversight/Project Responsibility

Pete Meyers, Assistant Financial Services Director

Attachments

None



October 19, 2017

MEMO TO: Carter Napier, City Manager

FROM: Tom Pitlick, Financial Services Director *TP*  
Pete Meyers, Assistant Financial Services Director *PM*  
Carla Mills-Laatsch, Licensing Specialist *CM-L*

SUBJECT: Preliminary Eclipse Results

Meeting Type & Date

October 24, 2017

Work Session

Recommendation

Information only

Summary

Two months have passed since the eclipse. Some information has been collected and assembled in that time period, but other facts are still being established.

The hard costs to the city have been calculated and finalized. In total, the City government incurred expenses of \$168,151. This includes \$116,398 for overtime and \$15,213 for contractual services that were needed in the days before and after the event. The City also paid \$36,538 to establish the non-profit Wyoming Eclipse Festival for general promotional activities. These expenses were offset somewhat by \$25,509 of direct income from the rental of campsites at the Events Center and at Highland Park. Though these figures include the hard expenses, they do not include the "soft" expenses of regular staff hours (non-overtime hours) spent preparing for and then hosting the event.

Sales tax revenue has also been collected. Sales tax distributions are typically two months behind actual collection, so the taxes collected in August would normally be expected in the October distribution. October's sales tax was up by 8% from the same month previous year, but it was actually down slightly from the allotments received in August and September. Sales tax attributable to accommodation and food service was even less remarkable in that it showed an increase of only 2% from the same month previous year (October 2016), and a decrease of 17% from the month prior (September 2017).

A more comprehensive study of eclipse tourism is being conducted by the Wyoming Office of Tourism. The study is still ongoing, with a final report expected in November.

Financial Considerations

Not applicable

Oversight/Project Responsibility

Pete Meyers, Assistant Financial Services Director

Attachments

Eclipse Financial Summary

## Eclipse Financial Summary

### Eclipse Expenses

Overtime \$116,398.48

*Police, Fire, Parks, and Streets*

Contractual Services and Rented

Equipment \$15,213.59

*Includes rented portable bathrooms and showers,  
extra cleaning for downtown restrooms, and joint  
food service with NCSO*

City Payment to Wyoming Eclipse Festival \$36,538.95

*City portion of Eclipse Festival expenses*

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**\$168,151.02**

### Eclipse Revenue

Campsite Rent Collected \$25,509.00

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**\$25,509.00**

Net: **\$ (142,642.02)**