

WORK SESSION AGENDA





**Casper City Council
 City Hall, Council Chambers
 Tuesday, August 11, 2020, 4:30 p.m.**

Work Session Meeting Agenda		Recommendation	Allotted Time	Beginning Time
Recommendations = Information Only, Move Forward for Approval, Direction Requested				
1.	Council Meeting Follow-up		5 min	4:30
2.	Coates Road - LAD	Direction Requested	30 min	4:35
3.	Massage Therapy Discussion	Direction Requested	30 min	4:05
4.	Financial Administration Guidelines Policy Review	Information Only	20 min	5:35
5.	Agenda Review		20 min	5:55
6.	Legislative Review		10 min	6:15
7.	Council Around the Table		10 min	6:25
Approximate End Time:				6:35

We are CASPER

Communication Accountability Stewardship Professionalism Efficiency Responsiveness

August 5, 2020

MEMO TO: J. Carter Napier, City Manager 
FROM: Andrew Beamer, P.E., Public Services Director 
SUBJECT: Resident Request to Form a Local Assessment District for Coates Road

Meeting Type & Date:
August 11, 2020
Council Work Session

Action Type:
Direction Requested

Summary:

Coates Road is a gravel road that extends south of CY Avenue to the base of Casper Mountain. When Paradise Valley was annexed into the City in the late 1970's, approximately 1300-ft of Coates Road immediately south of CY Avenue was annexed at the same time.

A resident of Coates Road, citing excessive traffic and high speeds, has approached the City requesting that the portion inside city limits be paved. As Coates Road maintains a rural feel, the resident is not interested in bringing the entire street section up to city standards, to include curbwalk and street lights, but that only the street surface be black-topped to reduce the dust and kicked-up gravel. The existing borrow ditches along the sides of the road are intended to remain to control drainage.

The cost to pave the approximately 1300-ft of roadway is \$200,000. As the County has historically maintained this section of roadway, the resident is suggesting that this cost be split three-ways - between the City, County, and adjacent residents. The County Commissioners have formally agreed to fund their third of the project costs, and have agreed to continue snow removal operations after construction. Attached is a petition indicating that the adjacent property owners are also in support of the three-way cost sharing proposal. If Council agrees to split the cost three-ways, a Local Assessment District (LAD) would be established to assess the property owners.

Financial Consideration

The City would provide design and construction administration services in-house. Construction of the improvements would be bid out. The City's out-of-pocket expense is estimated to be \$66,600.

Oversight/Project Responsibility

Andrew Beamer, P.E., Public Services Director

Attachments

Petition
Coates Road Map and Petition Response

We, the undersigned property owners of Coates Road, do petition the City Council of Casper to form a Local Assessment district for the sole purpose of improving the portion of your road, which lies between CY Avenue and the first cattle guard to the south within the city limits of Casper. We attest that each signature is that of a resident owning property on the specified portion of the road for which we are requesting asphalt pavement.

Date: July 1, 2020

Signature	Address	Phone
yes Robert Strohman	4145 Coates Rd	307-258-1060
yes Tom Juarez	4085 Coates Rd	307-4725-266
yes Mike Johnson	4215 Coates Rd	307-262-8238
yes Judith McLee	4315 Coates Rd	605-347-6067
yes Steve + Bonnit Wilson	4270 Coates Rd	307-267-3473
yes William R. Shughart	4190 Coates Rd	307-237-4010
yes Paul + Suzanne Gulley	4390 Coates Rd	307-577-0790
yes - JOEL + TDA Biggs	4350 Coates Rd	307-333-5911
yes Gary + Debra Donnelly	4335 Coates Road	307-333-3605
yes Long Alexander + Haley	4375 Coates Rd	307-441-4569
yes Juanita Kay Gardner	4355 COATES RD.	307-234-5752
yes Jean A De	4360 COATES	307 259 8770
no RL Horsch	4425 Coates	307-235-5895

Stuart	Be + 1 ston	4380	UN decided
Donald V	Jackson	4110	out of town
James B	Jackson	4250	Family Death
Barry	Frank	4255	? Don't Answer Don
		4200	Rented out

Coates Rd Petition Responses



Disclaimer: All data, information, and maps are provided without warranty or any representation of accuracy, timeliness or completeness even though the Natrona Regional Geospatial Cooperative (NRGC) 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 NRGC shall assume no liability for the use, misuse, accuracy or completeness of this information.

Date Prepared: 20200723

Legend

Vote

- NO
- NO RESPONSE
- YES

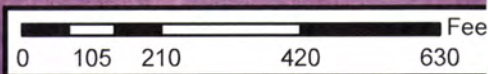
🚧 Cattle Guards

🟡 Coates Rd Approx 1415ft

🔴 Coates Rd Ownership


Boundary

- 🟡 Casper
- 🟣 Natrona County



August 7, 2020

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

FROM: John Henley, City Attorney 

SUBJECT: Proposed draft ordinance regarding massage therapy

Meeting Type & Date

Work Session
August 11, 2020

Action type

Information and direction requested - Massage Ordinance.

Recommendation

That Council review the draft ordinance attached, and prepare follow-up questions and assignments to assist in determining the scope and nuances of the proposed ordinance.

Summary

Using the word “massage” by purveyors of illegal sex acts has defiled its meaning. Several certified massage therapists wish to limit, and prevent if possible, the misuse of their profession’s name and help enforcement of laws against prostitution.

The attached ordinance, derived from regulations adopted in Laramie County, mandates licensing of “massage” businesses and requires those businesses to hire only “certified massage therapists” who also must be licensed. Our office anticipates that such an ordinance would become a part of Chapter 8.04 of the Casper Municipal Code – Businesses Affecting Public Health.

A significant added benefit of the ordinance would be the discouragement, and hopefully curtailment, of human trafficking.

Highlights of the proposed ordinance include:

- Law enforcement background checks;
- Health department educational/certification checks;
- Fire and building inspections;
- Education of at least 500 hours, which would include classroom and hands-on education, provided by a certified school/program;
- Insurance requirement;
- Standards for washbasins, body coverings, table coverings and sanitary requirements;
- Yearly renewals;
- Exemptions for physicians, chiropractors, physical therapist, nurses, hospitals, clinics and convalescent homes;

- Limited exemptions for barbers, beauticians, pedicurists and manicurist to the massaging of the neck, face, scalp, below the shoulder and below the knees.
- Minimal fees: \$100.00 for the business license, and \$60.00 for the certified therapist permit.

Financial Considerations

There will be minimal revenue from issuing licenses and permits, but work time spent on licensing and enforcement will be greater than the recovered fees.

Oversight/Project Responsibility

City Clerk's Office

Casper Police Department

Casper Fire –EMS

Community Development – building inspection/zoning

Attachments

Proposed draft ordinance regarding massage therapy

ORDINANCE NO.

AN ORDINANCE TO LIMIT THE PRACTICE OF MASSAGE
THERAPY TO CERTIFIED MESSAGE THERAPISTS,
LICENSE REQUIRED.

WHEREAS, certified massage therapists operating within the city limits of Casper, Wyoming, have had individuals approach them about providing services of a sexual nature as opposed to certified massage therapy; and,

WHEREAS, a number of massage operations have recently opened which provide massages twenty-four hours per day or are closed twenty-four hours per day; and,

WHEREAS, the governing body of the City of Casper can perform all acts in relation to the concerns of the city necessary to the exercise of its corporate powers; and,

WHEREAS, those powers include the stated action of suppressing or prohibiting houses of prostitution and other disorderly houses; and,

WHEREAS, the governing body of the city of Casper has the authority by Wyoming State Statutes §15-1-103(a)(xiii) and (xli) to adopt ordinances, resolutions and regulations including regulations necessary for the health, safety and welfare of the city and necessary to give effect to the powers conferred by the state legislature.

NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF CASPER, WYOMING: that a new section in Chapter 8.04 Business Affecting Public Health, is hereby adopted:

Section 1 Purpose and Intent.

- A. 1. Establishments and individuals that provide massage services affect public health; some businesses and individuals use the term massage in fact are providing illegal sexual services.
2. It is the intent of the City of Casper that all entities and establishments which provide massage services within the Casper City limits, shall be licensed by the City of Casper as well as all individuals who provide the services for such businesses.
- B. To obtain such a license the business must hire only certified massage therapists, and to obtain, as an individual a certified massage therapist permit, the individual must be a certified massage therapist.
- C. The purpose of this Ordinance is to comply with the statutory authority given to the governing body of cities within Wyoming to protect the health, safety and general welfare of its citizens and to suppress and prevent acts of prostitution.

Section 2 Definitions.

1. "Business Entity" means a corporation, partnership, association, limited partnership, or LLC.
2. "Distance learning school" means a school or educational institution, as approved by the Casper-Natrona County Health Department, that issues an official diploma or certificate of completion to successful students completing a massage and massage affiliated curriculum consisting of not less than five hundred hours of in-class correspondence, or electronic means of instruction, or a combination thereof, with a minimum of two hundred hours of in-class hands-on practicum under the supervision of staff instructors. The school must provide enrolled students with lesson materials prepared in a sequential and logical order for home study, and each lesson, when completed, must be returned to the school for correction and grading under the supervision of a credentialed staff instructor. Distance learning schools must be licensed, if required, through the applicable state agency in the state in which the school is located.
 - a. If a state license is not required, the distance learning school must meet one of the following requirements:
 - i. The school's massage and massage affiliated curriculum must be reviewed, evaluated and approved by a national or international professional massage therapy organization; or
 - ii. The school must have current accreditation status issued by an accreditation organization recognized by the U.S. Department of Education; or have current accreditation status issued by a national accreditation organization as approved by the Casper-Natrona County Health Department.
3. "Health Officer" means a health officer of the Casper-Natrona County Health Department or his/her designated representative.
4. "Massage" means the administration by any person of any method of exerting or applying pressure, friction, moisture, heat or cold to the human body by any physical or mechanical means for any form of consideration. Massage does not mean the practice known as acupuncture.
5. "Massage Establishment" means any establishment having a fixed place of business wherein any person, firm, association or corporation engages in or carries on or permits to engage in or carry on any of the activities mentioned in this Ordinance. Any establishment engaged in or carrying on, or permitting any type of massage for any form or consideration shall be deemed a massage establishment.
6. "Massage Therapist" means any person, male or female, who gives or administers to another, for any form of consideration, a "massage", as that word is defined in this

chapter. This shall include those persons calling themselves massagist, masseuse, or masseur.

7. "License" means the license to engage in the activities of a massage establishment required by this Ordinance; the license fee is one hundred dollars.
8. "Patron" means any person over the age of majority (or minor who has written consent of parent, guardian or custodian) who receives a massage under such circumstances that it is reasonably expected that he or she will pay money or give any other consideration therefore.
9. "Permit" means the permit needed to engage in the activities of a massage therapist required by this Ordinance; the permit fee is sixty dollars.
10. "Person" means any proprietorship, individual, partnership, firm, association, joint stock company, corporation, or combination of individuals of whatever form or character.
11. "School" means a school or educational institution, as approved by the Casper-Natrona County Health Department that issues an official diploma or certificate of completion to successful students completing a massage and massage affiliated curriculum consisting of not less than five hundred hours of in-class instruction, including in class hands-on practicum under the supervision of staff instructors. The school must be licensed, if required, through the applicable state agency in the state in which the school is located.
 - a. If a state license is not required, the school must meet one of the following requirements:
 - i. The school's massage and massage affiliated curriculum must be reviewed, evaluated and approved by a national or international professional massage therapy organization; or
 - ii. The school must have current accreditation status issued by an accreditation organization recognized by the U.S. Department of Education; or have current accreditation status issued by a national accreditation organization as approved by the Casper-Natrona County Health Officer.
12. "Specified Anatomical Areas" means the human genital, pubic and anal regions or the perineum of any person, or the vulva or breasts of a female.

Section 3 Massage Therapist Permit.

- A. No person shall practice as a massage therapist, employee or otherwise, unless he/she has a valid and subsisting massage therapist permit issued by the Casper-Natrona County Health Department, pursuant to the provisions of this Ordinance. An application for a

license shall be submitted to the Clerk of the City of Casper who will forward the permit to the Casper-Natrona County Health Department for review.

Section 4 Application for Massage Establishment License.

- A. Any person desiring to engage in the business, trade, profession, operation or conduct of a massage establishment as provided in this Ordinance shall, before engaging in such business, file an application for a license in the Office of the Casper City Clerk. The application, once accepted shall be referred to the Casper Police Department for investigation of the applicant's background and to the Casper-Natrona County Health Department for investigation and review of the applicant's qualifications. Copies shall be referred to the Casper Fire-EMS and the Casper Building Inspection; the departments shall, within five working days, inspect the premises proposed to be operated as a massage establishment and shall make written verification to the Health officer and City Clerk regarding compliance with the codes that they administer. Each application shall be written on forms provided by the City Clerk and shall contain the following:
1. The full and true name(s) and any other name(s) used by each applicant (hereinafter all provisions which refer to the applicant include any applicant which may be a corporation or partnership, LLC, etc.).
 2. The present address and telephone number, and social security number of each applicant.
 - a. If the applicant is a corporation, partnership, limited partnership, LLC, etc., hereafter business entity, the names and residence addresses of each of the officers and directors of said business entity owning more than ten percent of the business entity, and the address of the business entity, if different from the address of the massage establishment.
 3. The location, mailing address, and all telephone numbers where the business is to be conducted.
 4. The two previous addresses immediately prior to the present address of the applicant.
 5. Proof that the applicant is over the age of majority.
 6. One photograph, at least two inches by two inches similar to the quality of a United States Passport, of each applicant, or if an entity of each officer, director, member, partner, and owner, owning more than ten percent of the business entity.
 7. Driver's License, if any, and date and place of birth of each applicant, or if an entity of each officer, director, member, partner, and owner, owning more than ten percent of the business entity.

8. Business, occupation or employment of the applicant for the three years immediately preceding the date of application, setting forth the name and address and contact information for the establishment and the supervisors of an individual applicant.
9. The massage or similar business history of each applicant; whether such person, in previously operating in this or another city, county or state, has had a business license revoked or suspended, the reason therefore, and the business activity or occupation subsequent to such action of suspension or revocation.
10. All criminal convictions, other than misdemeanor traffic violations, including the dates of convictions, nature of the crimes, and place convicted.
11. The name and address of each massage therapist who is or will be employed in such establishment.
12. The name and address of any person whose name is required to be given in subsection 2.
13. A description of any other business to be operated on the same premises or on adjoining premises owned or operated by the applicant.
14. Authorization for the Health Officer, his/her agents and employees to seek information and conduct an investigation into the truth of the statements set forth in the application and the qualifications of the applicant for the permit.
15. Such other identification and information necessary to discover the truth of the matters herein before specified as required to be set forth in the application.

Upon completion of the application and the furnishings of all the foregoing information, the Casper City Clerk's Office shall accept the application for the necessary investigations. The holder of a massage establishment shall notify the Clerk's Office, who in turn will notify the appropriate departments, of each change in any of the data required to be furnished by this section within seven days after such change occurs.

Section 5 Application for Massage Therapist Permit.

- A. Application for a massage therapist permit shall be made to the City Clerk's Office in the manner as provided above for massage establishment license. The application shall contain, but may not be limited to, the following:
 1. The location where the massage is to be conducted or practiced and all telephone numbers of the applicant;
 2. Applicant's name and residence address; social security number and all names, nicknames and aliases by which the applicant has been known, including the two previous addresses immediately prior to the present address of the applicant;

3. Driver's License number, if any, and date of birth;
4. Applicant's weight, height, color of hair and eyes, and sex;
5. Written evidence the applicant is at least the age of majority;
6. A complete statement of all convictions of the applicant for any felony or misdemeanor or violation of a local ordinance, except misdemeanor traffic violations;
7. Two front-face portrait photographs taken within thirty days of the date of the application and at least two inches by two inches in size and similar to the quality for a United States passport;
8. The name and address of the school or distance learning school attended, dates attended or enrolled, and a copy of the diploma or certificate of completion awarded to the applicant showing the applicant successfully completed the school's massage curriculum;
9. Business occupation or employment history of the applicant for three years prior to the date of the application, including, but not limited to, whether or not the applicant in previously operating in this or another county, city, or state under license or permit has had such license or permit denied, revoked or suspended and the reasons therefore, and the business activities or occupations subsequent to such action of denial, suspension, or revocation;
10. Such other information, identification and medical physical examination of the person deemed necessary by the Health Officer in order to discover the truth of the matters herein before required to be set forth in the application;
11. Authorization for the City, the Health Officer and their designees to seek information and conduct an investigation into the truth of the statements set forth in the application and the qualifications of the applicant for the permit;
12. Written declaration by the applicant, under penalty of perjury, that the foregoing information contained in the application is true and correct, said declaration being notarized, duly dated and signed in the County;
13. Medical certificate signed by a physician, licensed to practice in the State of Wyoming, within fourteen days of the date of the application that includes results of a tuberculosis skin test. The certificate required by this subsection is required for annual renewal of the license.
14. Proof of a high school diploma or recognized equivalent;
15. Proof of not less than five hundred thousand dollars in general liability coverage;

16. Written documentation pertaining to, and proving current membership with an established national organization associated with massage therapy, including a copy of the organization's code of ethics;
17. Statement by applicant as to the primary purpose of the license (i.e. out of home services, in home services or combination thereof). If any in home services desired, written approval from the Planning Department is required; a suitable floorplan delineating the area to be utilized for the administration of in home services shall be submitted with the application. Massage therapists may provide massages at various sites throughout the city, but shall maintain a patron registry which shall provide at minimum the customer's name, what services were provided and the date of the services;
18. Proposed format to be used as a patron register; and
19. A list of services available and the cost of such services must be available to patrons. The service must be described in readily understandable English.

Section 6 Issuance of License for a Massage Establishment or Permit for a Massage Therapist.

- A. Upon completion of the application review, the City Clerk may issue a license for a massage establishment or a permit for a massage therapist to any person if all requirements for a massage establishment license or massage therapist permit described in this Ordinance are met unless the City Clerk's Office finds:
 1. The operation, as proposed by the applicant, if permitted, would not comply with all applicable laws, including, but not limited to building, zoning and health regulations.
 2. The applicant, if an individual; or if a business entity owner owning ten percent or more of the entity and the officers, members, partners and directors of the entity, or the holder of any lien, of any nature, upon the business and/or the equipment used therein, and the manager or other person principally in charge of the operation of the business, have been convicted of any of the following offenses or convicted of an offense, within or without, of the State of Wyoming that would have constituted any of the following offenses if committed within the last five years within the State of Wyoming:
 - a. An offense involving the use of force and violence upon the person of another that amounts to a felony or would qualify as domestic violence; or
 - b. An offense involving sexual misconduct; or
 - c. An offense involving narcotics, dangerous drugs or dangerous weapons that amounts to a felony.
 3. The applicant has knowingly made any false, misleading or fraudulent statement of fact in the license or permit application or in any document required by the applicant.

4. The applicant, if an individual, or any of the officers, directors, members or owners owning ten percent or more of the business entity, or manager or other person principally in charge of the operation of the business, is not over the age of eighteen years old.

Section 7 Approval or Denial of Application.

The Casper City Clerk's Office (hereafter Clerk's Office) shall act to approve or deny an application for licenses and permits under this section within a reasonable period of time and in no event, if the application is complete, shall the Clerk's Office approve or deny said application or permit later than sixty days from the date that said application was accepted and found to be complete. Every license and permit issued pursuant to this section will terminate on the expiration date specified unless sooner suspended or revoked.

Section 8 Posting of License or Permit.

- A. Every massage therapist shall post the permit required by this Ordinance in his or her area or on his or her person.
- B. Every person and business entity licensed under this Ordinance shall display such license in a prominent place in his or her establishment.

Section 9 Register of Employees.

The massage establishment shall maintain a register of all persons employed at any time as massage therapists and their permit numbers. Such register shall be available at the massage establishment to representatives of the City of Casper, including the Casper Police Department, during regular business hours.

Section 10 Massage Establishment Operating Requirements.

No person or business entity shall engage in, conduct or carry on, or permit to engage in, conduct or carry on, the operation of a massage establishment unless each and all of the following requirements are met and inspections by the Casper Police Department may be made to insure compliance:

- A. Each person employed or acting as a massage therapist shall have a valid permit issued pursuant to the provisions of this Ordinance, and it shall be unlawful for any owner, operator, responsible managing employee, manager, or licensee in charge of or in control of a massage establishment to employ or allow a person to act as a massage therapist who is not in possession of a valid permit;
- B. The possession of a valid massage establishment license does not authorize the possessor to perform work for which a massage therapist permit is required;

- C. A list of services available and the cost of such services shall be posted in an open and conspicuous public place on the premises. The service shall be described in readily understandable English. No owner, operator, responsible managing employee, manger or licensee in charge of or in control of the massage establishment shall allow and no massage therapist shall offer to perform, nor shall perform, any service other than those posted;
- D. The massage establishment business license, the massage therapist permit, and latest public health inspection form and a copy of the permit of each and every massage therapist employee by working in the establishment shall be displayed in an open and conspicuous place on the premises;
- E. A minimum of one toilet and washbasin shall be provided for the patrons in every massage establishment; however if male and female patrons are to be served simultaneously at said establishment, separate toilet facilities shall be provided for male and female patrons. Hot and cold running water under pressure shall be provided to all washbasins and similar equipment. Each wash basin shall be provided with soap or detergent and sanitary towels placed in permanently installed dispensers. A trash receptacle shall be provided in each toilet room;
- F. Clean and sanitary towels, sheets and linens shall be provided for each patron receiving massage services. No common use of towels or linens shall be permitted, and reuse is prohibited unless they have been first laundered. Heavy white paper may be substituted for sheets; provided, that such paper is used once for each person, then discarded into a trash receptacle;
- G. A hand washbasin shall be provided for the certified massage therapist with hot and cold running water under pressure. The washbasin must be provided with soap or detergent and sanity towels placed in permanently installed dispensers. A trash receptacle will be provided near the basin. The hand wash basin shall be located as to be convenient, accessible and within close proximity to the massage room, table or chair;
- H. Disinfecting agents and sanitizing equipment sufficient to assure cleanliness and safe conditions thereof shall be provided for any instruments used in performing any massage;
- I. Massage tables shall be covered in a workmanlike manner with durable, washable plastic or other waterproof material;
- J. Each establishment shall provide to all patrons clean, sanitary and opaque coverings capable of covering the patron's specified anatomical areas. Such coverings shall be used for one customer only and shall not be reused without first being cleaned;
- K. No owners, operator, responsible managing employees, manager or licensee in charge or in control of a massage establishment shall allow a massage to be given unless the patron's specified anatomical areas are covered during the entire massage.
- L. With the exception of bathrooms or dressing rooms not open to public view, no owner, operator, responsible managing employee, manager or licensee in charge of or in control

of any massage establishment shall permit any person in any area within the massage establishment which is used in common by the patrons or which can be viewed by patrons from such an area, unless such person's specified anatomical areas are fully covered;

- M. Kiosk, free standing, or "common area" fully clothed massage. A fully clothed client may be given a chair massage or table massage in a non-room setting provided the client remains fully clothed and the operator meets the requirements of this section.
- N. No owner, operator, responsible managing employee, manager, or licensee in charge of or in control of a massage establishment will permit any massage therapist to perform any service or task while in the presence of a patron or to be on the premises of a massage establishment during its hours of operation unless the massage therapist is fully covered from a point not to exceed four inches above the center of the kneecap to the base of the neck. Such covering must be an opaque material and maintained in a clean and sanitary condition.
- O. When a Health Officer has reasonable cause to suspect possible disease transmission by an employee of a massage establishment, he/she may secure a morbidity history of the suspected employee or make any other investigation as indicated and shall take appropriate action. The Health Officer may require any and all of the following measures:
 - 1. The immediate exclusion of the employee from employment in massage establishments;
 - 2. The immediate closing of the massage establishment concerned until, in the opinion of the Health Officer, no further danger or disease outbreak exists;
 - 3. Restriction of the employee's services to some area of the establishment where there would be no danger of transmitting disease;

Section 11 Massage Therapist Operating Requirements.

No person will engage in, conduct or carry on the practice of a massage therapist unless each of the following requirements are met:

- A. Possession of a valid permit issued pursuant to the provisions of this chapter, a copy of which will be made available upon request;
- B. Massage therapy shall be provided only between the hours of six a.m. and nine p.m.;
- C. A list of services available and the cost of such services will be available upon request. Services must be described in a readily understandable English. No massage therapist will perform or offer to perform any services other than those listed;
- D. Massage therapists shall wash their hands; prior to conducting the massage, after completing the massage and clean up and before commencing the next patron's massage;

- E. Clean and sanitary towels, sheets and linens must be provided for each patron receiving massage therapy if the patron does not remain in his or her clothes. No common use of towels or linens will be permitted and reuse is prohibited unless they have first been laundered. Heavy white paper may be substituted for sheets; provided, that such paper is used once for each person, then discarded into a sanitary receptacle;
- F. Disinfecting agents and sanitizing equipment sufficient to assure cleanliness and safe conditions thereof must be used for any instruments used in performing massage therapy;
- G. Massage tables must be covered in a workmanlike manner with durable, washable plastic or other waterproof material;
- H. Massage therapists must provide to all patrons clean, sanitary and opaque coverings capable of covering the patron's specified anatomical areas if the patron does not remain in his or her clothes. Such coverings shall be used for one customer only and will not be reused without first being cleaned;
- I. No massage therapist will give a massage unless the patron's specified anatomical areas are covered during the entire massage by the coverings required in subsection H. of this section, unless the patron remains fully clothed;
- J. No massage therapist will perform any service or task while in the presence of a patron unless the massage therapist is fully covered from a point not to exceed four inches above the center of the kneecap to the base of the neck. Coverings must be of an opaque material and maintained in a clean and sanitary condition;
- K. No massage therapist will massage or intentionally touch the specified anatomical areas of another person while performing the services of a massage therapist;

Section 12 Transfer of Permit.

No license of permit shall be transferable.

Section 13 Sale or Transfer Location.

Upon an application for sale or relocation of a massage establishment, the application shall be treated as a new facility.

Section 14 Name and Place of Business.

No person granted a license pursuant to this chapter shall operate the massage establishment under a name not specified in his/her license, nor shall he/she conduct business under any designation or location not specified in his/her license.

Section 15 Inspection by Officials.

The Casper Police Department or Casper-Natrona County Health Officer and/or the City Clerk's Office Staff have the right to enter the premises from time to time for the purpose of making reasonable inspections to enforce compliance of this Ordinance.

Section 16 Denial, Suspension or Revocation of License.

- A. Denial. Within ten days of the denial of an application for a massage establishment license, or a massage therapist permit, the applicant may file with the City Clerk's Office a written request for hearing. At such hearing, to be held at a reasonable time after receipt of request, evidence shall be received for the purpose of determining whether or not such denial shall be upheld. The notification of any reason for such decisions shall be set forth in writing and sent to the applicant by means of registered or certified mail or hand delivery. During the hearing, all requirements of the Wyoming Administrative Procedures Act shall be followed.
- B. Suspension or Revocation. Any massage establishment license or massage therapist permit shall be subject to suspension or revocation by the City Clerk's Office for violation of issuance of such permit in the first instance, or for the violation of any law regulating massage establishments or massage therapists.

Section 17 Exemptions.

The provisions of this Ordinance shall not apply to the following individuals while engaged in the personal performance of their duties as professionals:

- A. Physicians, surgeons, chiropractors, osteopaths or physical therapists who are duly licensed to practice their respective professions in the State of Wyoming.
- B. Registered nurses, licensed practical nurses, and nurses' aides performing massage services in the course of their usual nursing duties.
- C. Barbers or beauticians who are duly licensed under the laws of this state, except that this exemption shall apply solely to the massaging of the neck, face, scalp and hair of the customer or client for cosmetic beautifying purposes.
- D. Cosmetologists and nail technicians who are licensed under the laws of this state, except that this exemption shall solely apply to the massaging of the patron's lower leg, starting at the section of the leg at and below the patron's kneecap and including their ankles, and feet; and the patron's arms, starting at the patron's shoulder through their fingertips.
- E. Hospitals, clinics, nursing and convalescent homes, and other similarly licensed health care facilities.

Section 18 Renewal Procedures.

- A. Any massage establishment license or massage therapist permit issued under the provisions of this chapter shall be valid for one year from the date of issuance.
- B. Any person holding a valid massage establishment license or a valid therapist permit who wishes to renew the same shall submit to the City Clerk's Office no less than sixty days, but no more than ninety days prior to the renewal date the same information and documentation as required for the initial issuance as previously set forth herein.
- C. The City Clerk's Office shall act to approve or deny an application for renewal of a permit under this Ordinance within a reasonable period of time and in no event shall the City Clerk's Office act to approve or deny said permit later than sixty days from the date and said renewal application was accepted and found to be complete by the City Clerk's Office.
- D. Renewal fees shall be one-half the application fee per renewal.

Section 19 Severability and Effective Date.

- A. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court or competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions thereof.
- B. This Ordinance shall be in full force and effect six months after its passage.

PASSED on 1st reading the ____ day of _____, 2020

PASSED on 2nd reading the ____ day of _____, 2020

PASSED, APPROVED, AND ADOPTED on third and final reading the ____ day of _____, 2020.

APPROVED AS TO FORM:


ATTEST:

Fleur Tremel
City Clerk

CITY OF CASPER, WYOMING
A Municipal Corporation

Steven K. Freel
Mayor

July 29, 2020

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

Meeting Type & Date:

Council Work Session
August 11, 2020

Action Type:

Direction Requested

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.

The Financial Administration Guidelines have been presented to Council in four phases in order to provide adequate time for review and discussion. This is an opportunity given Council to conduct a final review of the entire Guideline document to ensure the content is consistent with direction provided during previous meetings. Subject to further revisions which may be brought forward, Staff is now seeking Council direction to move forward with a resolution formally adopting the City of Casper Financial Administration Guidelines.

As previously stated, the Financial Administration Guidelines are intended to be the foundation around which more detailed financial operating policies are developed. Council discussion involving one such policy, "Special Council Designated Funds", resulted in direction given to staff to further clarify language in Section VI – Loan Provision (note highlighted sentences). As revised in the proposed policy, this section now reads: "Authorizing the issuance of loans from Council Appropriated Funds to non-City of Casper owned entities shall be limited to those which utilize the funding to carry out a public purpose in which the City of Casper is statutorily authorized to engage. Loans authorized shall not cumulatively exceed 20% of the Funds unobligated balance and have a maximum term of 10 years. Interest rates shall be set at a percentage not less than the current United States Prime Rate." Council direction is also sought regarding acceptance of this section as amended.

Financial Considerations:

None

Oversight/Project Responsibility:

Tom Pitlick, Financial Services Director

Attachments:

- City of Casper Financial Administration Guidelines
- Proposed Fund Reserve Policy
- Proposed Special Council Designated Funds Policy

CITY OF CASPER, WYOMING
FINANCIAL ADMINISTRATION GUIDELINES

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CITY OF CASPER, WYOMING FINANCIAL ADMINISTRATION GUIDELINES

Purpose

The Financial Administration Guidelines identify the principles adopted by the City of Casper to ensure that the City is financially able to meet its immediate and long-term service objectives. The Guidelines shall serve as the foundation around which all financial policies and procedures are formulated in support of both the financial planning and internal financial management of the City.

The City of Casper is accountable to its citizens for the use of public dollars. Municipal resources must be wisely used to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet the community's present and future needs. These guidelines safeguard the fiscal stability required to achieve the City's goals and objectives.

Objectives

In order to achieve its purpose, the Financial Administration Guidelines have the following objectives for the City's fiscal performance.

- A. To guide the City Council and management policy decisions that have significant impact.
- B. To set forth operating principles that minimize the cost of government and financial risk.
- C. To employ balanced and fair revenue policies that provide adequate funding for desired programs.
- D. To maintain appropriate financial capacity for present and future needs.
- E. To promote sound financial management by providing accurate and timely information on the City's financial condition.
- F. To protect the City's credit rating and provide for adequate resources to meet the provision of the City's debt obligations on all municipal debt.
- G. To ensure the legal use of financial resources through an effective system of internal controls.
- H. To promote cooperation and coordination with other governments and the private sector in the financing and delivery of services.

CITY OF CASPER, WYOMING FINANCIAL ADMINISTRATION GUIDELINES

Finance Committee

The City Council will appoint a committee from among their membership to serve as the Finance Committee. This committee will be charged with the responsibility of reviewing the financial matters pertinent to the City and the City's operations and reporting as needed to the City Council as a whole. Any financial matters that the City Council would like further direction on can be remanded to the Finance Committee. The committee will be assisted in their efforts by the City Manager, the Financial Services Director, and other personnel as needed.

CITY OF CASPER, WYOMING

FINANCIAL ADMINISTRATION GUIDELINES

Fund Administration Guidelines

Fund accounting is the accounting system used by governments for recording resources whose use has been limited by the governing body, law, or grant authority. The primary emphasis of fund accounting is accountability rather than profitability. The Governmental Accounting Standards Board defines a “fund” as follows: “A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations”.

Fund Structure:

The City of Casper will maintain a fund structure that groups various funds within the following types: **Governmental:** includes the general fund; special revenue funds; debt service funds; capital project funds; and permanent funds.

Proprietary: activities that resemble private sector business activities and are generally self-supporting. This would include enterprise and recreation funds.

Internal Service: includes departments that provide services to other departments of the City on a cost-reimbursement basis.

Fiduciary: accounts for assets that are held in a trustee capacity.

Component Unit: Separate legal entity over which the City exercises a significant degree of influence.

A current list of active Funds maintained by the City, along with a brief description and purpose of each, is included at the end of this document as ATTACHMENT A.

Fund Creation/Termination:

The City Manager may recommend to the City Council the need to create a new fund or discontinue the use of an existing fund. The ultimate decision to create or discontinue a fund shall rest with the City Council.

Fund Balance Transfers:

Subject to legal restrictions, available fund balances within the various Funds can be transferred, through the annual budgetary process or through a budget amendment, to another fund upon Council direction.

Fund Financial Reporting:

The financial status of each fund maintained by the City of Casper shall be made available to Council at least annually as part of the budgetary process.

CITY OF CASPER, WYOMING

FINANCIAL ADMINISTRATION GUIDELINES

Fund Reserves

Adequate reserve levels are a necessary component of the City's overall financial management strategy and a key factor in external agencies' measurement of the City's financial strength. Fund reserve balances will be maintained that:

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

Any amounts that exceed the total calculated reserve balance shall be considered undesignated and available for appropriation. Undesignated balances **may** be available to transfer from one fund to another fund, subject to revenue restrictions or unless specifically prohibited by the terms of this Guidance.

Target and actual reserve levels will be calculated annually as part of the budget process. Additional contributions that may be needed to obtain the target reserve levels will be budgeted from applicable fund resources over a period of time as deemed appropriate by Council.

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

Optional 1% Sales Tax Fund Guidelines

Optional 1% sales tax revenues are made available through a vote of the people and are subject to renewal every four years. Council will adopt, by resolution, funding priorities for the use of anticipated optional sales tax revenues prior to the public vote. Council will utilize citizen survey results in the establishment of the funding priorities. Revenues generated from this optional tax are to be used for expenditures that are not ongoing in nature. The primary use of these funds will be limited to the funding of capital projects and provision of financial assistance to various outside agencies as determined by the Council.

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.

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

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

Procurement

The City will follow State Laws, adopted resolutions, ordinances and policies regarding procurement.

Federal Funds: When procurement involves the expenditure of federal funds, purchasing shall be conducted in accordance with any applicable federal laws or regulations.

Grants: When procurement involves the expenditure of a grant, purchasing shall be conducted in accordance with any applicable grant laws or regulations.

Emergency procurement: The Mayor or his/her designated agent may make or authorize others to make emergency procurements of materials, supplies, equipment or services when there exists a threat to public health, welfare, or safety. State laws relating to emergency purchases will be followed.

For a review of the comprehensive Purchasing Policy, refer to the City of Casper Administrative Policies and Procedures manual.

CITY OF CASPER, WYOMING FINANCIAL ADMINISTRATION GUIDELINES

Change Order Policy

A Change Order is a means by which a contract can be legally modified after the contract is executed. It is a written agreement signed by the company and the Owner to revise, add, or delete conditions established by the original approved contract. **Any proposed change order that materially affects the original scope of the project or results in an over expenditure of the approved contract amount, plus any approved contingency, must be authorized by action of the City Council.**

A construction contingency may be established to expedite unanticipated changes in an approved contract by empowering the City Manager to authorize such changes. Terms of a contingency will be specified in the Resolution approving the agreement with the contractor. In general, the contingency provisions will allow the City Manager the authority to extend a contract up to thirty days and by a dollar amount not to exceed \$35,000.

Change order(s) must be appropriately signed and dated on an approved Change Order Form prior to work taking place.

The City Manager may refer any proposed change order to the City Council for their consideration at his/her discretion.

CITY OF CASPER, WYOMING

FINANCIAL ADMINISTRATION GUIDELINES

Debt Management Guidelines

- A. The objectives of the City's Debt Management Policy will be:
 - a. To reduce the use of debt so that debt service payments will be a predictable and manageable part of the operating budget.
 - b. To raise capital at the lowest cost, consistent with the need to borrow. This will be accomplished by:
 - Keeping a high credit rating (while making attempts to strengthen credit rating)
 - Maintaining a good reputation in the credit markets by managing the annual budget responsibly.
- B. Professional service providers (underwriters, financial advisor, bond insurers, etc.) may be selected through negotiation, RFQ process or City's procurement policies.
- C. Debt issues will be sold on competitive basis (except when conditions make a negotiated sale preferable) and awarded to the bidder who produces the lowest interest cost.
- D. The term of long-term debt issued will not exceed the life of the projects financed. Current operations will not be financed with long-term debt.
- E. Short-term borrowing will not be used for operating purposes.
- F. The City will comply with all statutory debt limitations imposed by the State of Wyoming. The City of Casper debt will not in any manner exceed 4.0% of the assessed valuation of the taxable property within the City, except that an additional 4.0% of the assessed value of the taxable property therein may be created for sewage disposal systems. Indebtedness created for supplying water shall be excepted from the limitation herein.
- G. No debt shall be issued for which the City is not confident that a sufficient, specifically identified revenue source is available for repayment. The Director of Financial Services shall prepare an analytical review for this purpose prior to the issuance of any debt.
- H. It shall be the policy of the City to limit bonded indebtedness to levels that permit sufficient borrowing to support a reasonable rate of capital programming, permit a level and pace of debt amortization within the City's ability to pay, and support the City's credit rating objectives.
- I. Credit enhancements shall be considered with a cost/benefit analysis for each long-term bond issue.
- J. Reserve accounts shall be maintained as required by bond ordinances and where deemed advisable by the City Council

- K. The City will maintain debt service coverage ratios as required for any bond issues.
- L. Interfund borrowing may be used where such borrowing is effective. Interfund borrowing will be approved and authorized by the City Council.

CITY OF CASPER, WYOMING FINANCIAL ADMINISTRATION GUIDELINES

Investment Guidelines

A statement setting forth the investment and operational policies for the management of the public funds held by the City of Casper shall be adopted by the Council. Adopted investment policies can only be amended by the Mayor and Council. The comprehensive Investment Policy document will be located in the Finance Department.

The investment policies will be designed to ensure the prudent management of public funds, the availability of those funds when needed, an investment return competitive with those of comparable funds and financial market indexes, and compliance with all federal, state, and local laws and regulations governing the investment of public funds.

To assist the City in developing and maintaining investment policies and strategies that comply with statutory regulations while maximizing return potential, an Investment Advisory Committee shall be formed. Committee members shall be appointed by the City Council in a manner and under the terms described in the resolution authorizing the formation of the Committee.

City of Casper Administrative Policy	
Policy Number:	Subject: Fund Reserve Policy
Effective:	
Supersedes All Previous Policies	Category: Finance

I. Purpose and Scope

To identify major funds within the City’s accounting structure for which establishment of a targeted reserve balance is appropriate and for what purpose the reserves are intended.

II. Goal

To establish minimum levels of reserves for designated funds to ensure stable service delivery, meet future needs, and protect against financial instability.

III. Funds

The following Funds shall fall under the provisions of this policy:

- Fund 101 – General Fund
- Fund 110 – Weed & Pest Fund
- Fund 201 – Water Fund
- Fund 203 – Sewer Fund
- Fund 204 – Waste Water Treatment Plant
- Fund 205 – Refuse Fund
- Fund 206 – Balefill Fund
- Fund 222 – Golf Fund
- Fund 251 – Fleet Maintenance
- Fund 252 – Buildings and Structures
- Fund 254 – Property Insurance Fund

IV. Definitions

Fund Reserve: That portion of fund balance assigned and designated for the protection of the financial integrity of the Fund. Any cash balance in excess of the reserve requirements shall be referred to as “unassigned cash”.

Operating expense: Those expenditures incurred necessary to conduct daily operational activities exclusive of capital related expenses and debt principal payments.

Capital expense: Those expenditures incurred to acquire assets that meet the depreciation threshold.

Debt Service: Those expenditures required to meet the principal payment obligations related to incurred debt.

V. Reserve Levels/Purpose

The following reserve levels and intended purpose for each Fund shall be as follows:

General Fund:

Operating Reserve: 120 days of budgeted operating expense as calculated from most recent Council approved annual budget.

Weed and Pest Fund:

Operating Reserve: 90 days of budgeted operating expense as calculated from the most recent Council approved annual budget.

Water/Sewer/WWTP/Refuse/Balefill Funds:

Operating Reserve: 90 days of budgeted operating expense as calculated from most recent Council approved annual budget.

Capital Reserve: One year annual depreciation expense as taken from most recent annual audit.

Debt Service Reserve: The greater of one year annual principal payments or as mandated through negotiated contractual agreements and/or terms of debt issuance agreements.

Golf Fund:

Capital Reserve: One year annual depreciation expense as taken from most recent annual audit.

Maintenance/Buildings and Structures Funds

Operating Reserve: 30 days of budgeted operating expense as calculated from the most recent Council approved annual budget.

Property Insurance Fund:

Operating Reserve: Most recent five year average of actual out-of-pocket claims expense.

VI. Use and Replenishment of Reserves

As stated in Section II, reserves are maintained to ensure stable service delivery, meet future needs, and protect against financial instability. As such, utilization of reserves should only be considered in response to a temporary economic downturn, planned stabilization of rates, or funding for unplanned/emergency expenditures. Council shall direct the use of reserves through a budget appropriation process which should include a plan for replenishment.

Target and actual reserve levels will be calculated annually as part of the budget process. Additional contributions that may be needed to obtain the target reserve levels will be budgeted from applicable fund resources over a period of time as deemed appropriate by Council.

Approved as to Form:

Approved By:

Date:

J. Carter Napier
City Manager

City of Casper Administrative Policy	
Policy Number:	Subject: Special Council Designated Funds
Effective:	
Supersedes All Previous Policies	Category: Finance

I. Purpose and Scope

To identify funds within the City’s accounting structure created to set aside funds for specific, Council directed, activities and to establish guidelines for use of and access to such funds.

II. Goal

To ensure fund balances in Council Appropriated Funds are maintained at a level acceptable to Council and spent for only projects/events as directed by Council.

III. Funds

The following Funds shall have been determined to fall under the provisions of this policy:

- Fund 102 – Opportunity Fund
- Fund 103 – Perpetual Care Fund
- Fund 113 – Revolving Land Fund

IV. Fund History/Purpose

Opportunity Fund

The Opportunity Fund was created in 2015 from Optional One Cent #14 dollars “to be used primarily for City’s basic infrastructure projects (i.e.; water, sewer, streets, and public safety)”.

Perpetual Care Fund

The Perpetual Care Fund was established through contributions from Optional One Cent sales tax and the General Fund. The Fund was established to account for funds set aside to support certain City facilities (constructed or improved using Optional One Cent Sales Tax funds) and operations. Historically, only the interest earnings generated from the Fund corpus has been allocated to spend. Loans have also been authorized from this Fund.

Revolving Land Fund

The Revolving Land Fund was established in fiscal year 2006 to acquire and resell land for redevelopment. It was started with Optional Once Cent sales tax dollars and replenishes through land sale proceeds.

V. Authorized Use of Funds/Minimum Fund Balance

Opportunity Fund

Utilization of funds can only be authorized by Council for infrastructure and public improvement projects. No minimum balance requirement shall be associated with this fund. Unassigned Optional One Cent sales tax collections in excess of the amount projected and allocated through the Council approved Resolution Approving The Community Priorities For Use Of The Optional Sales Tax Special Projects Funds shall be allocated to this Fund. Further contributions to the Fund and the source derived shall be at the discretion of Council.

Perpetual Care Fund

Utilization of funds can only be authorized by Council for support of plant and operational needs of facilities that have been recipients of optional one cent sales tax dollars for construction or improvement. The Fund shall maintain a minimum corpus balance of \$30,000,000 with annual interest earnings allocated for eligible facility maintenance/operational needs. Any authorized expenditure of the fund corpus must include a defined plan for replenishment.

Revolving Land Fund

Utilization of funds can only be authorized by Council for acquisition costs of real property and/or City owned facility improvements. The Fund shall strive to maintain a minimum balance of \$1,000,000. Planned expenditures that would deplete the fund balance below the minimum requirement must include a defined plan for replenishment.

VI. Loan Provision

Authorizing the issuance of loans from Council Appropriated Funds to non-City of Casper owned entities shall be limited to those which utilize the funding to carry out a public purpose in which the City of Casper is statutorily authorized to engage. Loans authorized shall not cumulatively exceed 20% of the Funds unobligated balance and have a maximum term of 10 years. Interest rates shall be set at a percentage not less than the current United States Prime Rate.

Approved as to Form:

Approved By:

Date:

J. Carter Napier
City Manager
