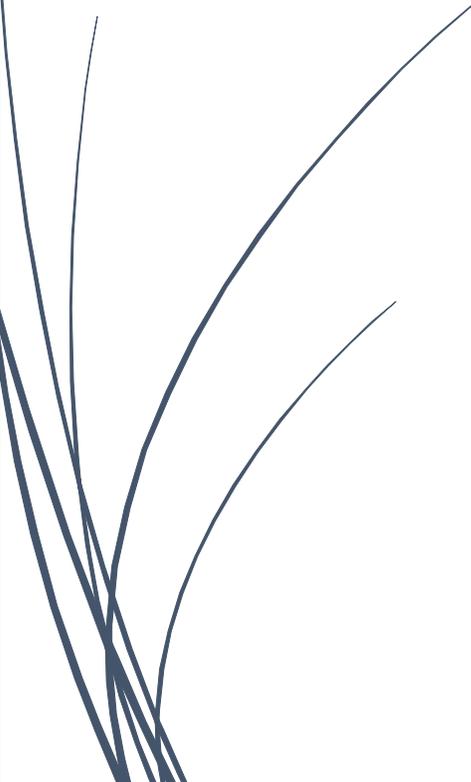




12/31/2023

City of Rawlins

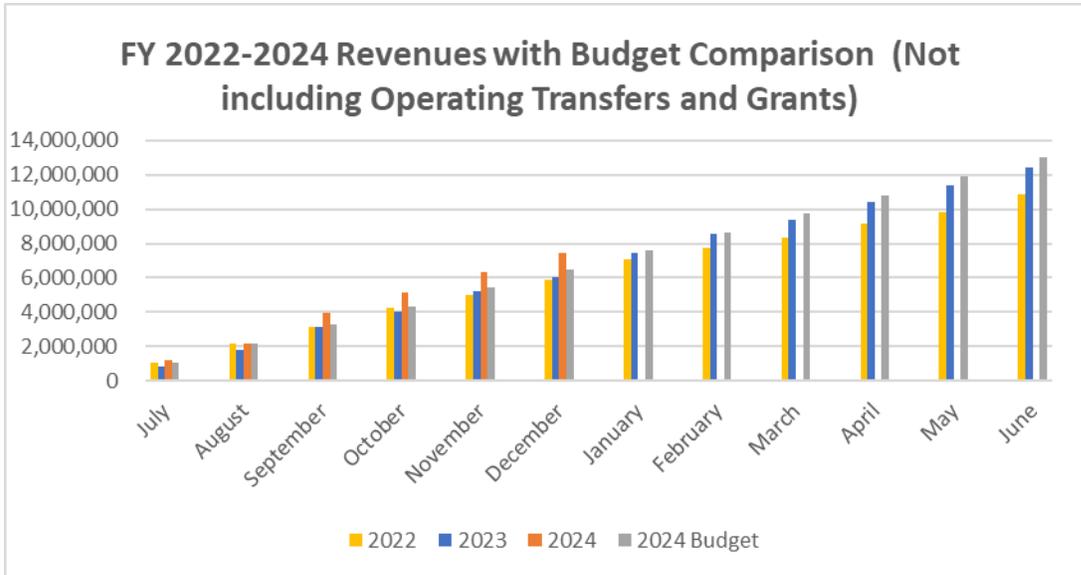
Financial Performance Report



City of Rawlins
Finance Department
521 West Cedar

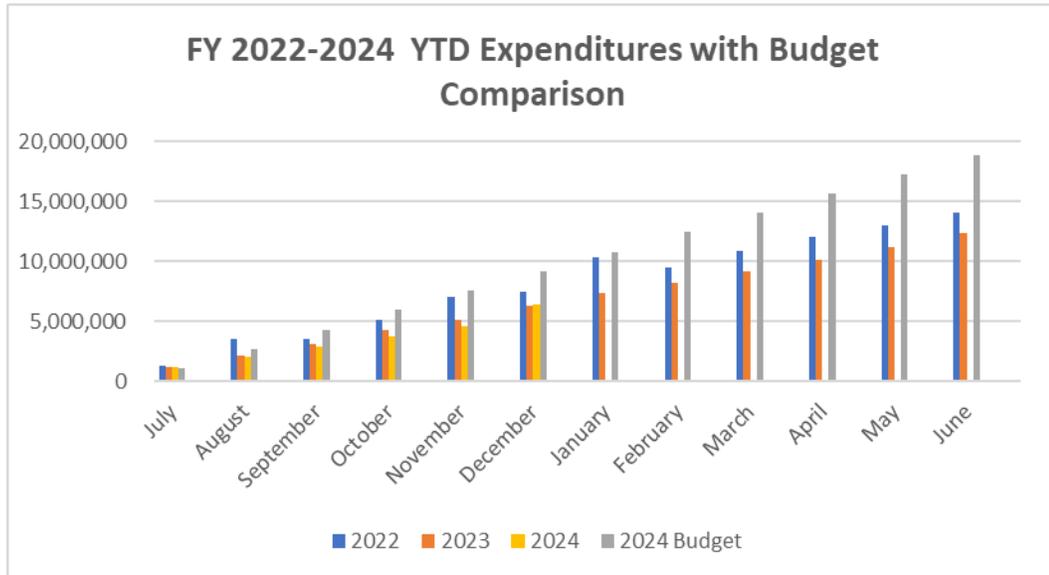


General Fund Revenues



FY2024 YTD Change in GF Revenue as Compared to Prior Year				
	YTD Dec 2022	YTD Dec 2023	Variance	
Taxes and Assessments	\$5,095,074	\$6,219,584	\$1,124,510	22.07%
Franchise Fees	305,682	308,461	2,778	0.91%
Intergovernmental	253,075	298,096	45,021	17.79%
Charges for Services	373,570	365,936	(7,634)	-2.04%
Lottery For Cities - Gaming	32,499	137,742	105,243	0.00%
Investment Interest	48,142	113,154	65,012	0.00%
Miscellaneous	11,480	0	(11,480)	-100.00%
Subtotal	6,119,522	7,442,972	1,323,450	21.63%
ARPA Grant	739,793	0	(739,793)	0.00%
Operating Transfers In	457,163	35,412	(421,751)	0.00%
Total Revenues	\$7,316,478	\$7,478,384	\$161,906	2.21%

General Fund Expenditures



General Fund Object	YTD Dec 2022	YTD Dec 2023	Variance	
Salaries	\$3,013,642	\$2,668,829	(\$344,813)	-11.44%
Employee Benefits	1,452,462	1,148,133	(304,329)	-20.95%
Purchased Services	1,120,977	1,114,304	(6,673)	-0.60%
Supplies	328,421	285,643	(42,778)	-13.03%
Capital	318,433	266,796	(51,637)	-16.22%
Allocations	113,050	108,750	(4,300)	0.00%
Total Expenditures	\$6,346,985	\$5,592,454	(\$754,531)	-11.89%

General Fund Object	Adopted Budget	Dec 2023	YTD Dec 2023	Above/Below Budget	2023
Salaries	\$5,494,086	\$594,611	\$2,668,829	\$2,825,257	48.58%
Employee Benefits	2,577,761	207,490	1,148,133	1,429,628	44.54%
Purchased Services	2,546,150	122,795	1,114,304	1,431,846	43.76%
Supplies	969,047	21,221	285,643	683,404	29.48%
Recreation Grants	601,450	0	0	601,450	0.00%
Capital	572,089	0	266,796	305,293	46.64%
Allocations	217,500	25,000	108,750	108,750	50.00%
Operating Transfers	1,750,869	0	0	1,750,869	0.00%
Total Expenditures	\$14,728,952	\$971,117	\$5,592,454	\$9,136,498	37.97%

FY 2023-2024 Change in General Fund Expenditures

	YTD Dec 2022	YTD Dec 2023	Variance	
City Council	\$47,864	\$54,475	\$6,611	13.81%
City Manager	219,463	217,450	(2,013)	-0.92%
City Attorney	134,811	181,799	46,988	34.85%
Municipal Judge	95,444	99,490	4,047	4.24%
Information Technology	254,057	98,493	(155,564)	-61.23%
Human Resources	188,239	67,431	(120,807)	-64.18%
CATS Bus	29,264	30,897	1,632	5.58%
Finance Department	249,037	182,141	(66,897)	-26.86%
Non Departmental	220,854	237,205	16,351	7.40%
Public Works Administration	97,882	79,831	(18,051)	-18.44%
Central Shops	137,063	105,956	(31,106)	-22.70%
Streets Division	324,621	304,669	(19,952)	-6.15%
Building Maintenance Facilities	411,252	285,278	(125,974)	-30.63%
Community Development	49,739	57,624	7,885	15.85%
Economic Development	19,945	0	(19,945)	0.00%
Grant Writer	47,609	62	(47,548)	0.00%
Building Code Enforcement	47,977	51,566	3,589	7.48%
Police Administration	1,233,929	1,115,920	(118,009)	-9.56%
Animal Control	79,411	82,653	3,242	4.08%
911 Center	340,772	349,269	8,496	2.49%
Fire Department	609,283	638,499	29,216	4.80%
Code Enforcement	35,770	35,371	(398)	-1.11%
Ancillary	52,500	52,500	0	0.00%
Nonprofit Agencies	60,550	56,250	(4,300)	0.00%
Downtown Development	91,704	60,399	(31,305)	-34.14%
Wyoming Community Gas	0	0	0	0.00%
Dangerous Buildings	19,407	0	(19,407)	0.00%
Housing Expenses	0	3,507	3,507	0.00%
Golf Course	246,698	229,759	(16,939)	-6.87%
Club House	129,152	164,095	34,943	27.06%
Recreation Center	472,248	407,398	(64,850)	-13.73%
Shooting Range	53,438	104,717	51,279	95.96%
Green Spaces	347,005	237,751	(109,254)	0.00%
Total Expenditures	\$6,346,985	\$5,592,454	(\$754,531)	-11.89%



Summary of the December 2023 Financial Report

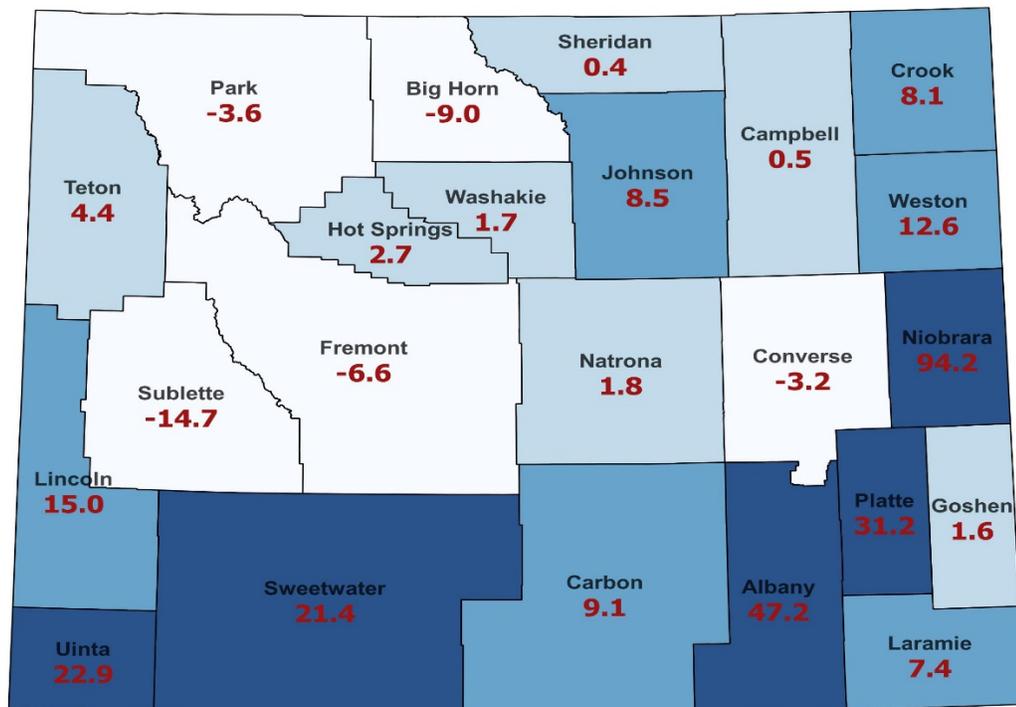
General Fund

Revenue

- Total revenues collected (net of the ARPA Grant and Transfers) as of December 2023 were \$7,442,972 as compared to \$6,119,522 as of December 2022. This is an increase of \$1,323,450 or 21.63%. Taxes and Assessments increased from \$5,095,074 in December 2022 to \$6,219,584 in December 2023. This is an increase of \$1,124,510 or 22.07%. According to the Wyoming Department of Revenue the annual percent change in taxable sales from the third quarter 2022 through the third quarter of 2023 for Carbon County was 9.1%.

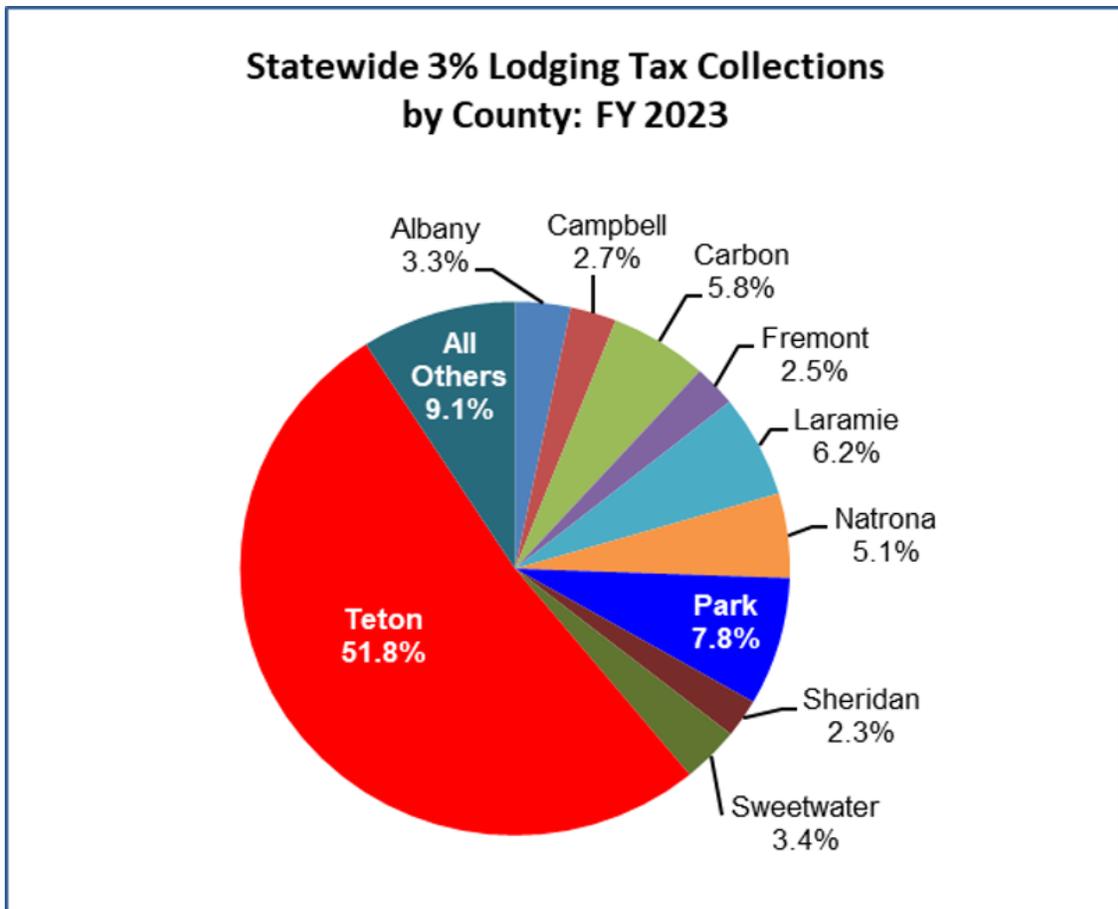
Annual Percent Change in Taxable Sales: 3Q2022 - 3Q2023

Wyoming = 6.1%



Source: Wyoming Department of Revenue

- Each year the City of Rawlins receives a payment from the State of Wyoming for supplemental state funds. These funds supplement sales taxes that would have been collected if groceries were still taxable. At the 2023 Legislative Session, the Legislature adopted a supplement budget, with added \$26,250,000 money to the direct distribution appropriation second year of biennium. With these additional funds the proposed Fiscal Year 2024 revenue budget for Direct Distribution was set at \$948,711. This is consistent with amounts reported in the CREG report. The intended use of these funds is to supplement General Fund operations. The City received \$474,355 in August 2023, and the second payment is expected to be received in February 2024.
- Total Taxes and Assessments (retail sales tax, general use tax, motor vehicle tax, etc.) of \$5,095,074 collected as of December 2022 were \$1,124,510 (22.07%) lower than the December 2023 total of \$6,219,584. Collections of Taxes and Assessments are slightly ahead of the expected (budgeted) amounts in Fiscal Year 2024. To date, 67.00% of budgeted amounts have been collected compared to 50.00% of the year having elapsed.



- Franchise Fees collected as of December 2023 were \$308,461 which is \$2,778, or 0.91% higher than collections as of December 2022 of 305,682.
- Intergovernmental Revenues of \$298,096 collected as of December 2023 were \$45,021, or 17.79% higher than the December 2022 total of \$253,075. Included in the July 2023 total is the receipt of \$75,000 related to reimbursement from the Carbon County School District No.1 for the Student Resource Officer. Payment of \$75,000 was received in December 2022 for Fiscal Year 2023.
- Charges for Services of \$365,936 collected as of December 2023 were \$7,634, or 2.04% lower than the December 2022 total of \$373,570.
- Operating Transfers In for Fiscal Year 2023 represents transfers from the Water, Sewer, and Landfill to cover costs incurred in the General Fund that are allocated to the Enterprise Funds. These transfers were no budgeted in Fiscal Year 2024 due to the lack of cash reserves in the enterprise funds. The only transfer recorded was to Central Garage for equipment repairs.

Expenditures

- Expenditures in December 2023 were \$5,592,454 as compared to \$6,346,985 in December 2022, a decrease of \$754,531, or 11.89%. The majority of the decrease is due General Fund positions that were vacated in Fiscal Year 2023 and not filled in Fiscal Year 2024.
- Salaries have decreased 11.44% from \$3,013,642 in December 2022 to \$2,668,829 in December 2023. Factors leading to the decrease include two various positions that were vacant and not hired including Economic Development Director and Grant Writer. As of December 31, 2023 the City of Rawlins has 20 open positions with 7 of them frozen. The city is activity searching for a Finance Director and City Attorney.

Actively Recruiting

Police Department	1 Sworn Officer
911 Center	2 Dispatchers
Community Development	1 Facilities Worker
Recreation Department	1 Recreation Superintendent
Recreation Department	1 Recreation Director
Public Works	1 Streets Worker
Public Works	4 Utilities
City Attorney	1 Attorney
Finance	<u>1</u> Director
Total	13

Frozen Positions

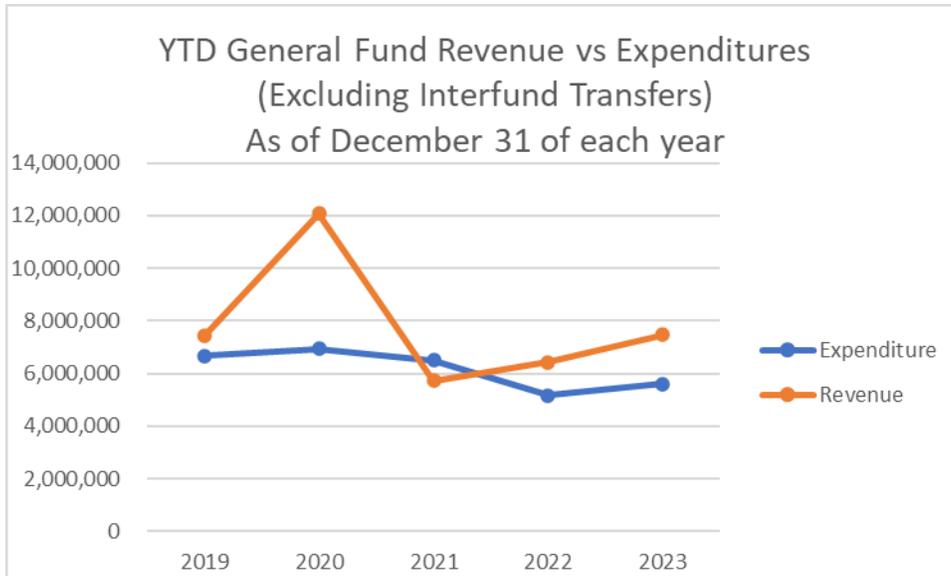
Fire Department	1 Engineer
Police Department	3 Sworn Officers
Recreation Department	1 Parks Technician
Human Resources	1 Director
Downtown Development	<u>1</u> Coordinator
Total	7

- Employee benefits decreased 20.95% from \$1,452,462 in December 2022 to \$1,148,133 in December 2023. Included in the decrease is 1.19% deducted from Workers Compensation premiums, 16% deducted from employee health insurance and a decrease in the number of family policies.
- Non-departmental expenditure budget includes \$1,750,869 in transfers to the Recreation Departments. As of December 2023, \$1,134,554 has been transferred.
- Year to date capital expenditures increased \$51,637 from the same time a year ago. The increase is due to capital items that carried over from Fiscal Year 2023.

General Fund Overview and Analysis

The General Fund is the primary fund used by the City of Rawlins. This fund is used to account for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in another fund. The General Fund accounts for activities such as general government, public safety, highways and streets, health and welfare, culture and recreation and debt service. Additional expenditures of the General Fund include general operations and transfers to other funds.

The graph below depicts the year-to-date history of revenues and expenditures (excluding interfund transfer) for the General Fund from 2019 to 2023.



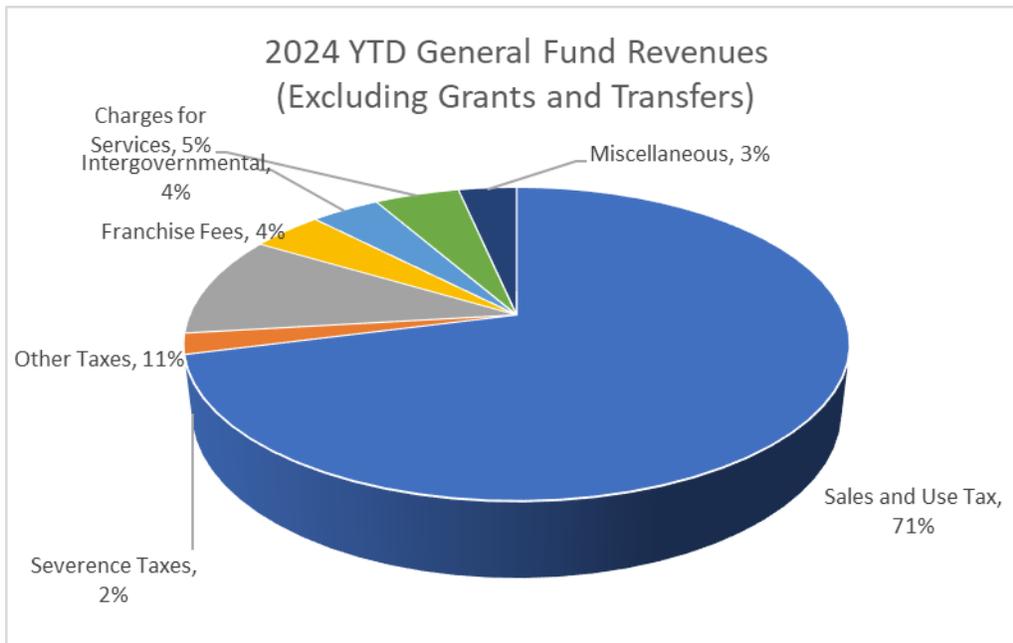
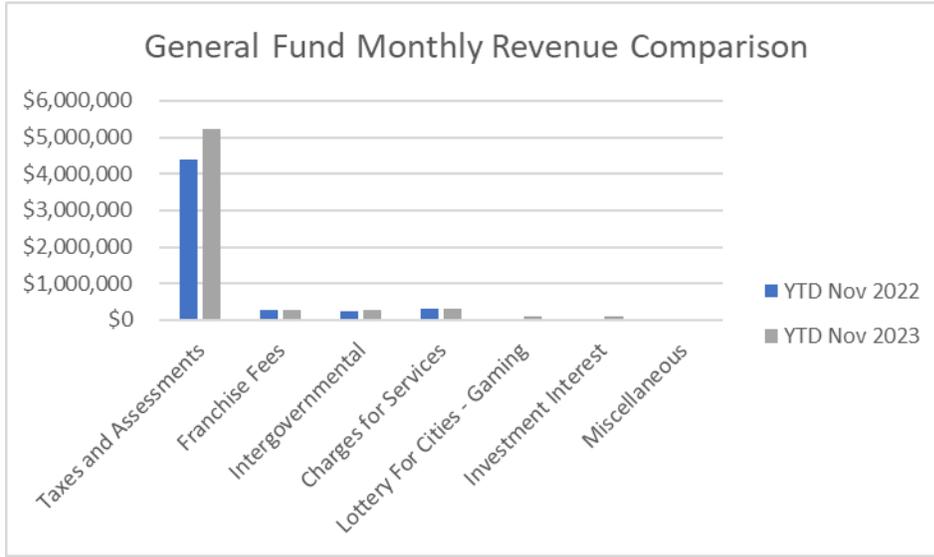
The increase in revenues in FY2020 is the result of increased sales tax receipts from the wind farm projects. The increase in revenue in FY2022 is the result of the receipt of ARPA funds of \$739,793. The increase in revenue in FY 2023 is the result of wind farm projects that are in the preliminary phase.

General Fund	Dec 2022	Dec 2023	Increase/ (Decrease)	Increase/ (Decrease)
Year-to-Date Revenues	\$6,429,172	\$7,478,384	\$1,049,212	16.32%
Year-to-Date Expenditures	5,172,913	5,592,454	419,541	8.11%
Net revenue over (under) expenditures	\$1,256,259	\$1,885,930	\$629,671	50.12%

Revenues	Adopted Budget	Dec 2023	Dec YTD	Above/(Below) Budget	2023
Sales & Use Tax					
Sales Tax	\$3,011,999	\$313,211	\$2,033,425	(\$978,574)	67.51%
County Option Sales Tax	2,854,823	295,507	1,913,912	(940,911)	67.04%
State Sales Tax Out of State	395,239	41,100	266,830	(128,409)	67.51%
State Use Tax	274,991	27,409	179,911	(95,081)	65.42%
County Options Use Tax	417,236	41,043	269,128	(148,108)	64.50%
State Use Tax Out of State	222,730	22,200	145,719	(77,011)	65.42%
Supplemental State Funding	948,711	0	474,355	(474,356)	50.00%
Federal Mineral Royalty	301,000	0	85,935	(215,065)	28.55%
Severance Tax	302,000	0	73,542	(228,458)	24.35%
Motor Vehicle Tax	290,000	24,641	168,194	(121,806)	58.00%
Property Tax	500,000	204,094	337,403	(162,597)	67.48%
Gasoline Tax	385,000	0	192,623	(192,377)	50.03%
Cigarette Tax	45,000	3,248	20,378	(24,622)	45.28%
Lodgers Tax	40,000	7,579	58,228	18,228	145.57%
Total Taxes	9,988,729	980,033	6,219,584	(3,769,145)	62.27%
Franchise Fees					
Black Hills Energy	210,000	0	103,140	(106,860)	49.11%
Rocky Mountain Power	380,000	29,643	165,505	(214,495)	43.55%
Charter Communications	80,000	3,231	36,759	(43,241)	45.95%
Fatbeam LLC	14,000	(3,231)	3,057	(10,943)	21.84%
Total Franchise Fees	684,000	29,643	308,461	(375,539)	45.10%
Intergovernmental					
911 Surcharge	80,000	345	35,221	(44,779)	44.03%
Animal Shelter Fees	9,000	755	4,609	(4,391)	51.21%
Municipal Judge	125,000	6,280	72,348	(52,652)	57.88%
Court Bonds	0	(4,044)	4,704	4,704	0.00%
Advocate Grant - State	18,000	1,471	11,454	(6,546)	63.64%
Advocate Grant - Federal	52,000	3,471	24,009	(27,991)	46.17%
CATS Bus	1,600	105	1,645	45	102.83%
E-Citation	10,000	710	4,200	(5,800)	42.00%
Resource Office Reimbursement	75,000	0	75,000	0	100.00%
Recreation Grants	601,450	0	0	(601,450)	0.00%
Other	19,300	6,164	64,906	45,606	336.30%
Total Intergovernmental	991,350	15,257	298,096	(693,254)	30.07%
Charges for Services					
Liquor Licenses	25,500	14,100	25,700	200	100.78%
Engineering/Building Permits	62,500	1,533	32,478	(30,022)	51.96%
Contractor Licenses	27,000	5,385	11,401	(15,599)	42.23%
Plan Reviews	25,000	364	9,081	(15,919)	36.32%
Land Leases/Sale	63,000	4,000	29,000	(34,000)	46.03%
Cemetery Fees	9,000	115	10,805	1,805	120.06%
Recreation Services	462,825	37,771	224,436	(238,389)	48.49%
Other	55,450	7,730	23,034	(32,416)	41.54%
Total Charges for Services	730,275	70,997	365,936	(364,339)	50.11%
Lottery For Cities	70,000	35,325	48,965	(21,035)	69.95%
Horse Racing	72,741	0	88,777	16,036	122.05%
ARPA Grant	0	0	0	0	0.00%
Investment Interest	340,000	22,590	113,154	(226,846)	33.28%
Operating Transfers	84,988	0	35,412	(49,576)	41.67%
Miscellaneous	26,000	0	0	(26,000)	0.00%
Total Revenues	\$12,988,083	\$1,153,845	\$7,478,384	(\$5,509,699)	57.58%

Expenditures	Adopted Budget	Dec 2023	Dec YTD	Above/(Below) Budget	2023
City Council	\$98,446	\$9,001	\$54,475	(\$43,971)	55.34%
City Manager	426,147	41,916	217,450	(208,697)	51.03%
City Attorney	338,426	34,172	181,799	(156,627)	53.72%
Municipal Judge	200,803	21,438	99,490	(101,313)	49.55%
Information Technology	371,259	11,547	98,493	(272,766)	26.53%
Human Resources	258,076	10,293	67,431	(190,645)	26.13%
CATS Bus	59,122	6,176	30,897	(28,225)	52.26%
Finance Department	474,136	35,304	182,141	(291,995)	38.42%
Non Departmental	527,073	9,580	237,205	(289,868)	45.00%
Public Works Administration	300,653	3,664	79,831	(220,822)	26.55%
Central Shops	293,350	21,139	105,956	(187,394)	36.12%
Streets Division	643,357	55,473	304,669	(338,688)	47.36%
Building Maintenance Facilities	701,465	56,991	285,278	(416,187)	40.67%
Community Development	127,174	10,207	57,624	(69,550)	45.31%
Economic Development	0	0	0	0	0.00%
Grant Writer	0	0	62	62	0.00%
Building Code Enforcement	111,645	11,117	51,566	(60,079)	46.19%
Police Administration	2,708,244	219,752	1,115,920	(1,592,324)	41.20%
Animal Control	168,679	16,998	82,653	(86,026)	49.00%
911 Center	706,082	49,840	349,269	(356,813)	49.47%
Fire Department	1,229,215	126,158	638,499	(590,716)	51.94%
Code Enforcement	97,339	7,879	35,371	(61,968)	36.34%
Ancillary	105,000	25,000	52,500	(52,500)	50.00%
Nonprofit Agencies	112,500	0	56,250	(56,250)	50.00%
Downtown Development	114,747	11,374	60,399	(54,348)	52.64%
Wyoming Community Gas	0	0	0	0	0.00%
Dangerous Buildings	0	0	0	0	0.00%
Housing Expenses	0	0	3,507	3,507	0.00%
Golf Course	495,411	36,868	229,759	(265,652)	46.38%
Club House	236,622	18,514	164,095	(72,527)	69.35%
Recreation Grants	601,450	73,290	9,463	(591,987)	1.57%
Recreation Center	789,145	1,282	397,935	(391,210)	50.43%
Shooting Range	110,051	46,147	104,717	(5,334)	95.15%
Green Spaces	582,465	0	237,751	(344,714)	40.82%
Total Expenditures	\$12,988,082	\$971,117	\$5,592,454	(\$7,395,628)	43.06%

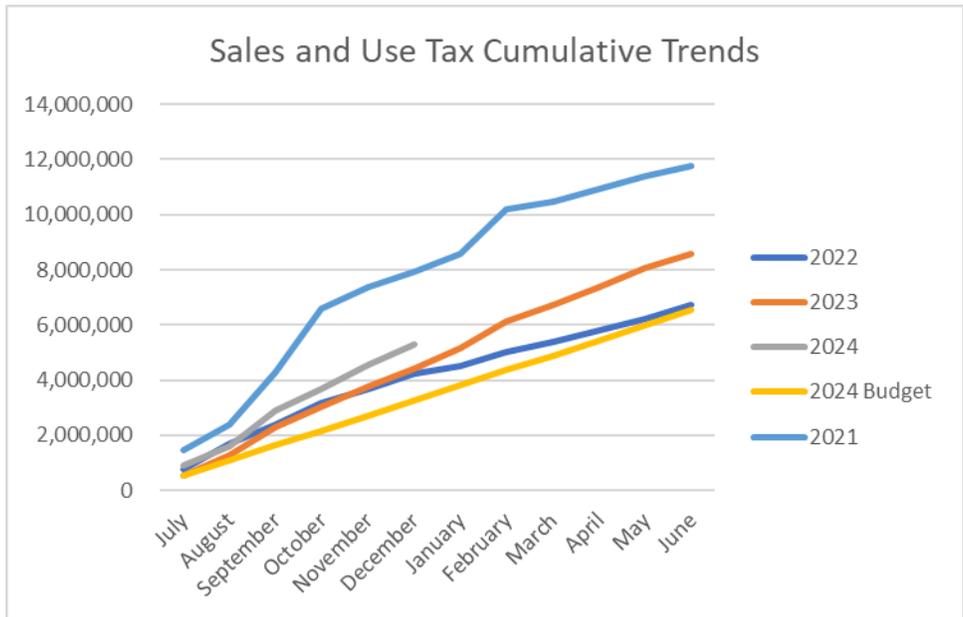
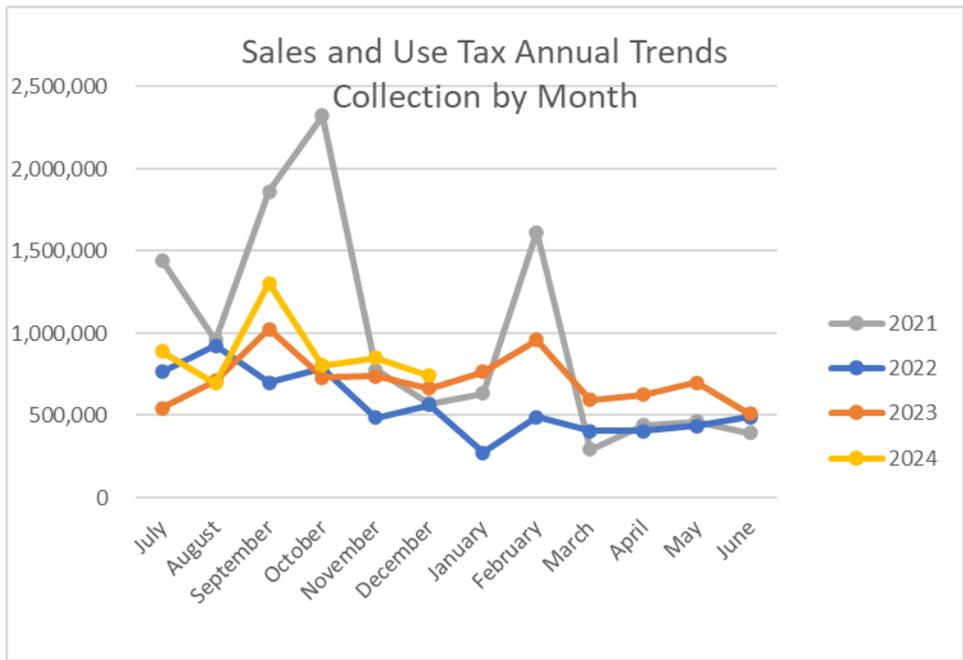
General Fund Revenues



Taxes

The major source of revenues for the General Fund is taxes. The following information is for actual year-to-date collections as of December 31, 2023, compared to the same period in 2022.

- **Property Tax** – Property taxes are collected based on the assessed value of the mill levy of properties in the City. Property taxes collected through December 2023 were \$337,403. Property taxes are levied by Carbon County and are due semiannually in May and November. The Carbon County Treasurer forwards the taxes collected to the City the month following collection. Therefore, the payments received in December and June will reflect the majority of the taxes collected.
- **Federal Mineral Royalties** - Wyoming statutes provide that 9.375% of up to \$198 million of Federal Mineral Royalties, not including coal bonus funds, received by the state of Wyoming annually will be distributed to cities and towns.
- **Severance Tax** – The severance tax to cities and towns is derived from a 9.25% share of a \$155 million distribution account funded from severance taxes on all minerals produced in the state.
- **Sales Tax** – In 1993, the state increased the sales and use tax to \$0.04 and decreased the distribution to local government to 28%. The 2000 Legislature made this rate permanent. In 2002, the legislature approved an increase in the common local government share to 29% starting July 1, 2002, and to 31% starting July 1, 2004. 1% goes back to the Department of Revenue for administration fees. Overall, sales and use taxes were \$612,432 higher as of December 2023 compared to December 2022. As of December 31, 2023 collections of Sales Tax is at 67.51% of the annual budget which is 17.51% ahead of expected.
- **Gasoline Tax** – The source of this revenue is a tax of \$.024 per gallon. Distribution of the tax is as follows: 57.5% to the State Highway Fund, 13.5% to counties, 14% to the County Road Fund, 15% to cities and towns. Prior to FY 2003, cities and towns received revenue only from \$.011 of the tax.
- **Special Fuels Tax** – The source of this revenue is a tax of \$0.24 per gallon. After a deduction of 2% for administration cost, the remainder is distributed as follows: 20% to the counties, 5% to cities and towns, and the remainder to the State Highway Fund.
- **Motor Vehicle Tax** – Motor vehicle taxes are collected by the counties and remitted monthly to the City. Through December 2023, motor vehicle taxes collected were higher than the same period in 2022 by \$25,922.
- **Cigarette Tax** – Historically, Wyoming has imposed an excise tax of \$0.006 on each cigarette, or \$.012 cents per package of 20 cigarettes, sold by a wholesaler, who retains 6% of the total collected. Of the remainder 33 1/3% is distributed to cities, towns, and counties. The remaining amount is divided with 38 1/4% going to the State General Fund and 61 3/4% to cities, town, and counties. Year-to-date collections are \$20,378 compared to \$22,172 as of December 2022, which is a decrease of \$1,794 or 8.09%.
- **Franchise Fees** – Included in these revenues are fees related to various utilities. The city has collected \$308,461 as of December 2023, compared to \$305,682 for December 2022.
- **Wyoming Lottery** – The source of this revenue is the Wyoming Lottery – WyoLotto – which features Powerball, Cowboy Dray, Lucky for Life, 2 by 2, Keno and Mega Millions games sold through approved retailers.



Intergovernmental Revenues

This category includes revenue recovery for several services which the city provides to other governments as well as federal, state and local shared revenues. Year-to-date intergovernmental are \$298,096 as compared to \$253,075 in December 2022, an increase of \$45,021. Included in the intergovernmental revenues for July 2023 is \$75,000 in reimbursements from Carbon County School District No.1 for the school resource officer. Payment was received in December 2022 for Fiscal Year 2023.

Charges for Services

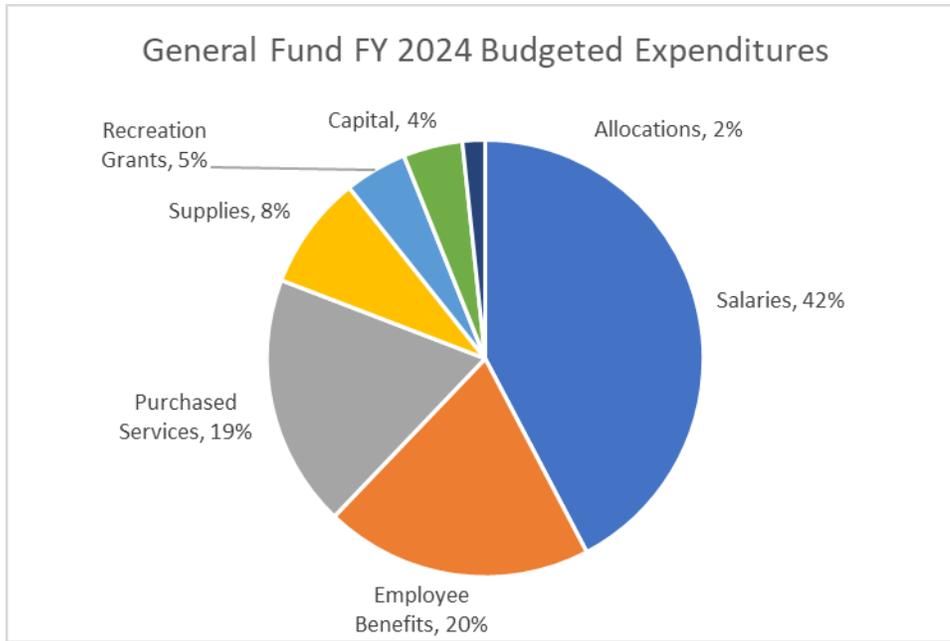
There are several smaller fees that are charged by the city in various departments. Charges for services as of December 31, 2023, were \$365,936, as compared to \$373,570 as of December 31, 2022, an increase of \$7,634, or 2.04%.

Investment Income

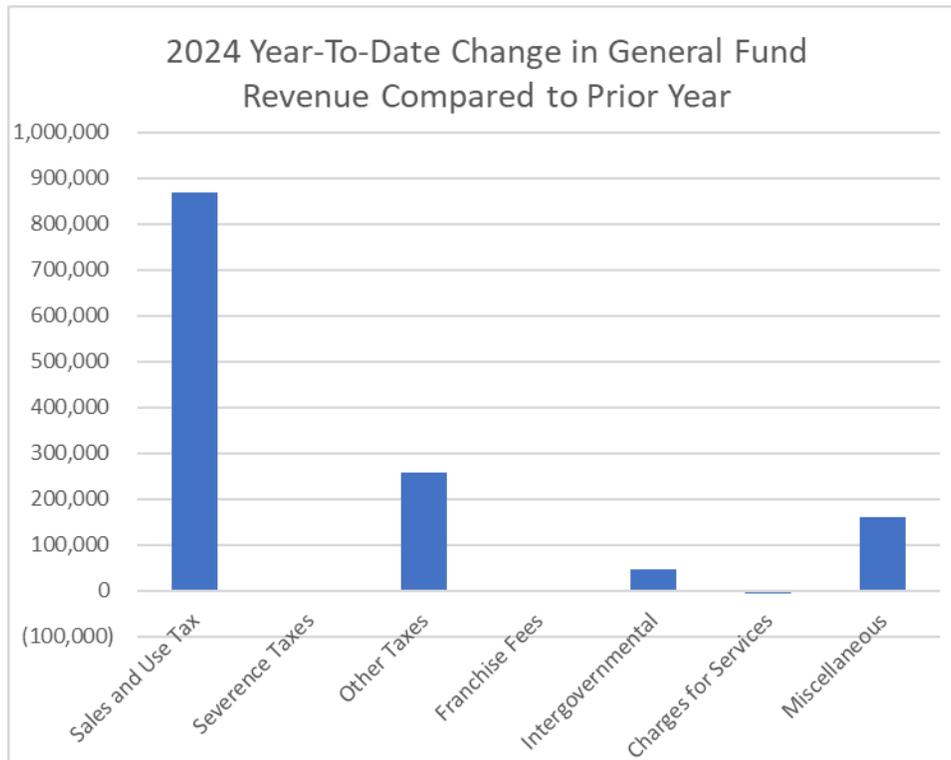
This is the amount of interest earned on the City's investments. As of December 2023, interest earnings were \$113,154 compared to \$22,590 in December 2022, an increase of \$90,564.

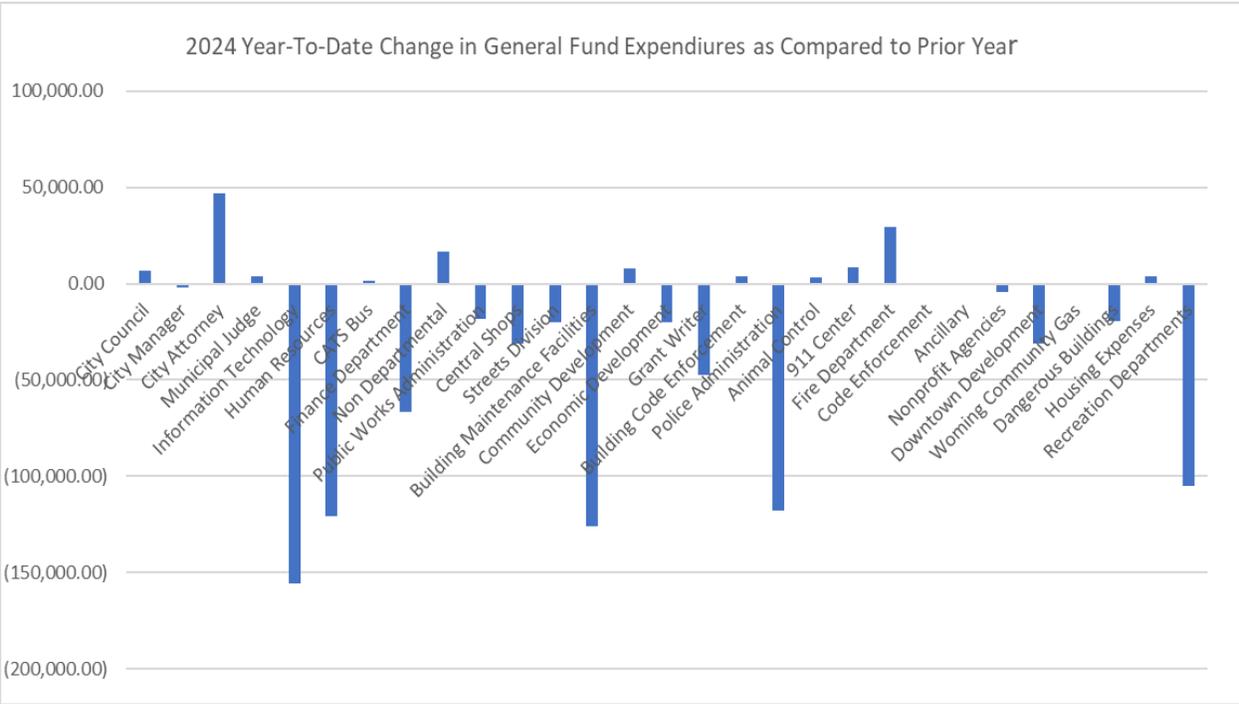
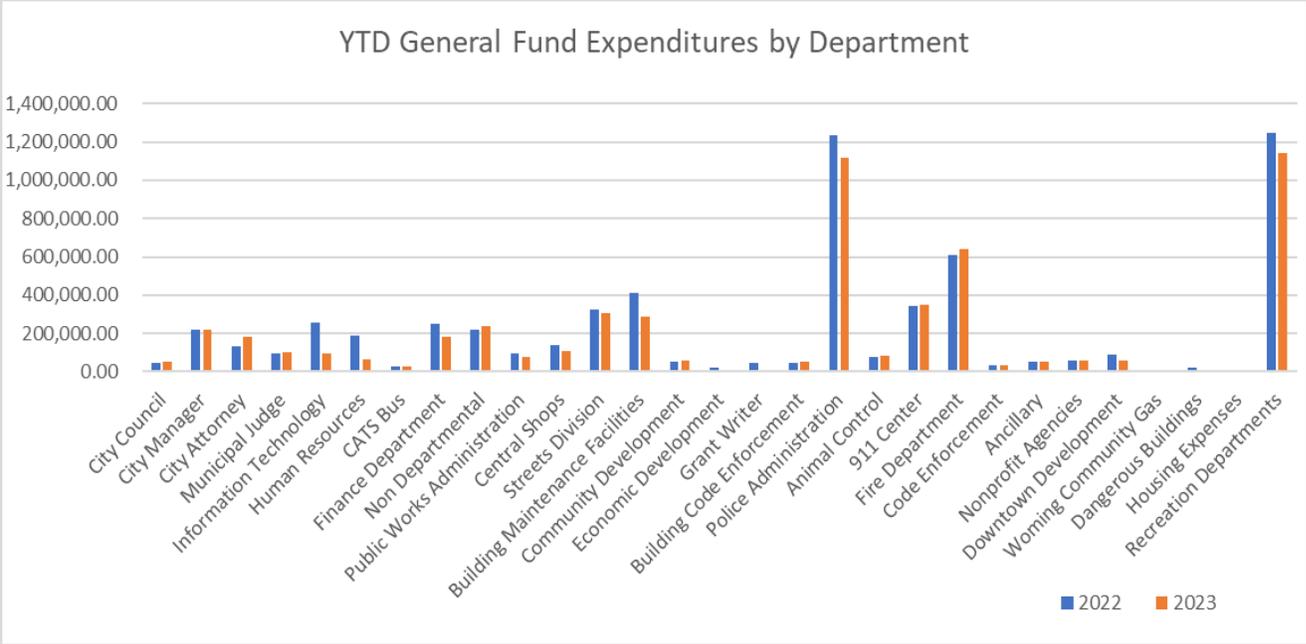
General Fund Expenditures

The total budgeted General Fund Expenditures for 2023 are \$12,988,082 excluding \$1,750,869 for Transfers. Of this amount, \$8,071,847 or 62.15%, is related to personnel costs (salaries and employee benefits). For the year-to date December 2023, General Fund expenditures were \$5,592,454 as compared to \$6,346,985 in December 2022, resulting in a decrease of \$754,531, or 11.89%.

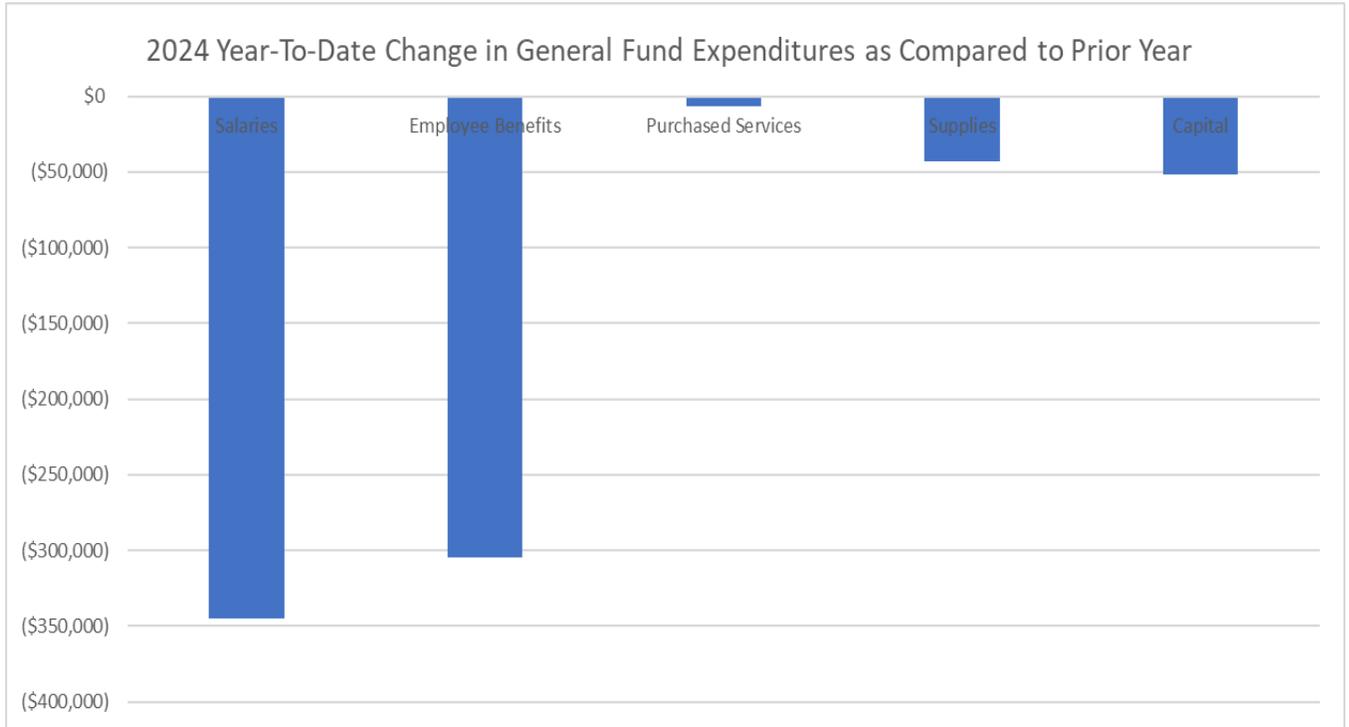


General Fund Expenditure Year-To-Change by Department





General Fund Expenditure Year-To-Date by Object



City of Rawlins
General Fund Capital
June 30, 2024

	<u>FY 2024 Budget</u>	<u>Expended FY 2024</u>	<u>Remaining</u>
Fire Department			
Breathing Apparatuses	60,000.00	32,872.31	27,127.69
Police Department			
NICE Recording Systems	65,000.00	29,292.50	35,707.50
VIPER 911 Cal Systems	150,000.00		150,000.00
Public Works			
17 Yard Dump Truck	50,000.00		50,000.00
Downtown Striping	40,000.00		40,000.00
Downtown Striping	20,000.00		20,000.00
Community Development			
New Shop Lift	20,000.00		20,000.00
Recreation			
Overhead Doors	8,000.00		8,000.00
Indoor Golf Simulator	11,000.00		11,000.00
VFW Ball Fields	23,870.52		23,870.52
Refinish Gymnasium Floor	11,000.00		11,000.00
Golf Cart Lease	48,000.00		48,000.00
Technology			
Services	<u>50,000.00</u>		<u>50,000.00</u>
Total	556,870.52	62,164.81	494,705.71

City of Rawlins
Enterprise Funds Capital
June 30, 2024

	<u>Carryover to FY 2024</u>	<u>Expended FY 2024</u>	<u>Remaining</u>
Water Fund			
Water Distribution			
Service Truck	60,000.00		60,000.00
4X4 Backhoe	135,000.00		135,000.00
Pump-Meter	20,000.00		20,000.00
Water Treatment Plant			
Service Truck	50,000.00		50,000.00
Filter Leafs	135,000.00		135,000.00
Meters	35,000.00		35,000.00
Miscellaneous Studies	100,000.00		100,000.00
Total Water Fund	<u>535,000.00</u>	<u>0.00</u>	<u>535,000.00</u>
Sewer Fund			
Wastewater Treatment Plant			
Skid Steer Loader	70,000.00		70,000.00
Bar Screens	100,000.00		100,000.00
Service Truck	60,000.00		60,000.00
Aeration Compressor	100,000.00		100,000.00
Pond Slide Gates	40,000.00		40,000.00
Aeration Maintenance	10,000.00		10,000.00
Return Line Automatic Slide Gate	50,000.00		50,000.00
Fencing	50,000.00		50,000.00
Boat and Motor	20,000.00		20,000.00
Grit Screen	50,000.00		50,000.00
Sewer Collection			
Manhole Replacement	193,000.00		193,000.00
Service Truck	50,000.00		50,000.00
Total Sewer Fund	<u>793,000.00</u>	<u>0.00</u>	<u>793,000.00</u>
Total Enterprise Funds	1,328,000.00	0.00	1,328,000.00

City of Rawlins
Capital Budget Carryover from FY 2023
June 30, 2024

	<u>Carryover to FY 2024</u>	<u>Expended FY 2024</u>	<u>Remaining</u>
General Fund			
Public Works Administration			
Vehicle Trade in of Ford Explorer	50,000.00		50,000.00
Central Shops and Warehouse			
New Shop Lift	20,000.00		20,000.00
Streets			
17 Yard Dump Truck Engine Rebuild	50,000.00	45,548.64	4,451.36
Downtown Striping and Crosswalks	40,000.00		40,000.00
Davis Street Expansion	120,000.00		120,000.00
Police Administration			
Replace (2) 2011 Ford Expeditions	130,000.00		130,000.00
New Boilers	52,446.00		52,446.00
Install Net Remote Terminal Unit	34,385.00		34,385.00
Shooting Range			
Trap Thrower Repair Kit	6,000.00		6,000.00
Green Spaces			
Parks Infrastructure	20,000.00		20,000.00
Entry Way Landscaping	20,000.00		20,000.00
Total General Fund	<u>542,831.00</u>	<u>45,548.64</u>	<u>497,282.36</u>

Impact Assistance	<u>Carryover to FY 2024</u>	<u>Expended FY 2024</u>	<u>Remaining</u>
Police Department			
Ballistic Shields	4,500.00	4,607.92	(107.92)
Entry Kits (Large)	1,300.00		1,300.00
Entry Kits (Small)	600.00		600.00
Additional Spillman Modules (GIS)	50,000.00	45,615.12	4,384.88
Replace 2014 Fort Inceptors VIC 11756	62,500.00		62,500.00
Fire Department			
LifePak CR-2 AED Public Use	17,000.00		17,000.00
Replace Lifepak 1000 AED's professional	5,000.00		5,000.00
Community Development			
Pro Bales HE-60	136,000.00	146,473.00	(10,473.00)
New Electrical Service and Wiring for New Building	50,000.00		50,000.00
Administration			
CATS Bus	100,000.00	112,676.00	(12,676.00)
Facilities			
New Work Truck	50,000.00	56,038.00	(6,038.00)
ADA Upgrades to City Hall	80,000.00	10,670.94	69,329.06
Public Works			
Truck	70,000.00		70,000.00
Waterline Infrastructure Needs	1,104,781.00	125,921.78	978,859.22
SCADA Design	200,000.00		200,000.00
Parks and Recreation			
Golf Course Cart Path Repairs	50,000.00		50,000.00
ADA Fixes at Parks	37,000.00		37,000.00
ADA Recreation Center		56,166.06	(56,166.06)
Concrete Repairs at Tully Park	30,000.00		30,000.00
Irrigation Truck		39,775.00	(39,775.00)
Total Impact Assistance	<u>2,048,681.00</u>	<u>597,943.82</u>	<u>1,450,737.18</u>

Impact Assistance Funds

Cash - Impact Assistance	<u>\$1,717,654</u>
Fund Balance, June 2013	39,342
Revenues Over Expenditures	<u>1,678,313</u>
Fund Balance, August 2023	<u>1,717,654</u>
Revenues - July 2013 through Aug 2023	4,432,026
Expenditures - July 2013 through Aug 2023	<u>2,753,713</u>
Revenues Over Expenditures	\$1,678,313

Specific Purpose Tax 2019 (Sixth Penny)

Cash	<u>\$3,995,594</u>
Fund Balance, June 2020	0
Revenues Over Expenditures	<u>3,995,594</u>
Fund Balance, August 2023	<u>3,995,594</u>
Revenues - July 2020 through December 2023	6,084,536
Expenditures - July 2020 through December 2023	<u>2,088,942</u>
Revenues Over Expenditures	\$3,995,594

Capital Facilities Fund

Cash	<u>\$41,571</u>
Fund Balance, July 2020	40,537
Revenues Over Expenditures	<u>1,034</u>
Fund Balance, August 2023	<u>41,571</u>
Revenues - July 2020 through December 2023	1,034
Expenditures - July 2020 through December 2023	<u>0</u>
Revenues Over Expenditures	\$1,034

Capital Facilities Tax #2

Cash	\$28,340
Fund Balance, July 2020	11,566
Revenues Over Expenditures	16,774
Fund Balance, December 2023	28,340
Revenues - July 2020 through December 2023	918,730
Expenditures - July 2020 through December 2023	901,956
Revenues Over Expenditures	\$16,774

2024 Year-To-Date City Funds At-A Glance

	Revenue	Expenditure	Net Revenue Over/(Under) Expenditure
Governmental Fund Types			
General Fund	\$7,478,384	\$5,592,454	\$1,885,930
Impact Assistance	620,056	597,944	22,112
Capital Facilities Tax	718,708	18,206	700,502
Total Governmental Fund Types	8,817,148	6,208,604	2,608,544
Proprietary Fund Types			
Enterprise			
Water Fund	1,397,298	1,125,397	271,901
Sewer Fund	457,271	384,706	72,565
Landfill Fund	769,468	540,426	229,042
Recycling Fund	134,975	88,587	46,388
Internal Service			
Employee Insurance	1,416,651	1,360,102	56,549
Total Proprietary Fund Types	4,175,664	3,499,218	676,446
All Fund Types	\$12,992,812	\$9,707,822	\$3,284,990

City of Rawlins
Cash Flow Statement – Water Fund
December 31, 2023

	Dec 2023	Dec YTD	FY2024 Budget	Above/(Below) Budget	2024
Revenue					
Water Usage Fees	\$205,042	\$1,366,437	\$3,078,743	(\$1,712,306)	44.38%
Miscellaneous	(3,465)	21,623	110,000	(88,377)	19.66%
Interest Income	0	9,238	10,000	(762)	92.38%
Total Revenue	201,577	1,397,298	3,198,743	(1,801,445)	43.68%
Expenditure					
Utilities Water					
Salaries	14,148	79,951	260,519	(180,568)	30.69%
Employee Benefits	6,221	35,208	120,178	(84,970)	29.30%
Purchased Services	9,467	57,563	143,700	(86,137)	40.06%
Supplies	5,556	79,741	210,164	(130,423)	37.94%
Capital	0	0	215,000	(215,000)	0.00%
Debt Service	50,336	84,913	101,956	(17,043)	83.28%
Transfer	1,443	7,216	16,692	(9,476)	43.23%
Total Utilities Water	87,172	344,593	1,068,209	(723,616)	32.26%
Water Treatment Plant					
Salaries	17,555	96,034	290,799	(194,765)	33.02%
Employee Benefits	11,279	51,352	230,056	(178,704)	22.32%
Purchased Services	47,177	175,682	528,000	(352,318)	33.27%
Supplies	10,431	69,811	266,200	(196,389)	26.23%
Capital	0	64,816	320,000	(255,184)	20.26%
Debt Service	0	314,273	314,274	(1)	100.00%
Transfer	1,767	8,836	81,205	(72,369)	10.88%
Total Water Treatment Plant	88,208	780,804	2,030,534	(1,249,730)	38.45%
Total Water Fund Expenditures	175,380	1,125,397	3,098,743	(1,973,346)	36.32%
Net Income (Loss)	26,197	271,901	100,000	171,901	271.90%
Cash Reserves			0		
Contingency			(100,000)		
Total Impact on Cash Reserves			0		

City of Rawlins
Cash Flow Statement – Sewer Fund
December 31, 2023

	Dec 2023	Dec YTD	FY2024 Budget	Above/(Below) Budget	2024
Revenue					
Sewer Usage Fees	\$84,204	\$451,153	\$1,017,027	(\$565,874)	44.36%
Miscellaneous	(1,000)	3,514	6,000	(2,486)	58.57%
Interest Income	0	2,604	1,000	1,604	260.38%
Total Revenue	83,204	457,271	1,024,027	(566,756)	44.65%
Expenditures					
Utilities Sewer					
Salaries	9,538	55,709	203,039	(147,330)	27.44%
Employee Benefits	3,494	21,252	83,237	(61,985)	25.53%
Purchased Services	184	70,892	24,000	46,892	295.38%
Supplies	1,255	21,824	24,750	(2,926)	88.18%
Capital	0	0	243,000		
Debt Service	73,531	90,505	160,275	(69,770)	56.47%
Transfer	777	3,884	9,500	(5,616)	40.89%
Total Utilities Sewer	88,778	264,066	747,801	(240,735)	35.31%
Wastewater Treatment					
Salaries	8,648	47,752	109,022	(61,270)	43.80%
Employee Benefits	5,159	24,549	59,777	(35,228)	41.07%
Purchased Services	3,999	39,715	125,500	(85,785)	31.65%
Supplies	1,078	3,811	15,500	(11,689)	24.59%
Capital	0	0	550,000	(550,000)	0.00%
Transfer	963	4,813	12,000	(7,187)	40.11%
Total Wastewater Treatment	19,846	120,640	871,799	(751,159)	13.84%
Total Sewer Fund Expenditures	108,624	384,706	1,619,600	(1,234,894)	23.75%
Net Income (Loss)	(25,421)	72,565	(595,573)	668,138	-12.18%
Cash Reserves			595,573		
Contingency			0		
Total Impact on Cash Reserves			0		

City of Rawlins
Cash Flow Statement – Landfill Fund
December 31, 2023

	Dec 2023	Dec YTD	FY2024 Budget	Above/(Below) Budget	2024
Revenue					
Gate Fees	\$52,940	\$264,715	\$1,075,000	(\$810,285)	24.62%
Solid Waste Fees	95,191	497,268	650,000	(152,732)	76.50%
Salavage	0	0	8,500	(8,500)	0.00%
Interest Income	0	7,485	800	6,685	935.59%
Total Revenue	<u>148,131</u>	<u>769,468</u>	<u>1,734,300</u>	<u>(964,832)</u>	44.37%
Expenditures					
Landfill Expense					
Salaries	18,854	106,823	250,619	(143,796)	42.62%
Employee Benefits	9,391	48,764	117,690	(68,926)	41.43%
Purchased Services	39,716	286,305	818,260	(531,955)	34.99%
Supplies	4,128	16,482	33,750	(17,268)	48.84%
Capital	0	17,000	134,000	(117,000)	12.69%
Debt Service	0	54,389	54,389	(43,726)	19.61%
Transfer	2,133	10,663	25,591	514,835	2111.78%
Total Landfill Expenditures	<u>74,221</u>	<u>540,426</u>	<u>1,434,299</u>	<u>(893,873)</u>	37.68%
Net Income (Loss)	<u>73,910</u>	<u>229,042</u>	<u>300,001</u>	<u>(70,959)</u>	76.35%
Cash Reserves			200,001		
Contingency			100,000		
Total Impact on Cash Reserves			<u>0</u>		

City of Rawlins
Cash Flow Statement – Recycle Fund
December 31, 2023

	Dec 2023	Dec YTD	FY2024 Budget	Above/(Below) Budget	2023
Revenue					
Recycling Monthly Fee	\$25,162	\$125,798	\$277,000	(\$151,202)	45.41%
Recycling	7,058	8,666	24,625	(15,959)	35.19%
Interest	0	511	0	0	0.00%
Total Revenue	<u>32,220</u>	<u>134,975</u>	<u>301,625</u>	<u>(167,161)</u>	44.75%
Expenditures					
Recycling Center					
Salaries	8,097	45,544	148,714	(103,170)	30.63%
Employee Benefits	5,104	26,954	83,842	(56,888)	32.15%
Purchased Services	1,024	10,295	31,500	(21,205)	32.68%
Supplies	144	1,094	6,500	(5,406)	16.83%
Capital	0	4,700	0	4,700	0.00%
Total Recycling Center Expenditures	<u>14,370</u>	<u>88,587</u>	<u>270,556</u>	<u>(181,969)</u>	32.74%
Net Income (Loss)	17,850	46,388	31,069	14,808	149.30%
Cash Reserves			31,069		
Contingency			<u>0</u>		
Total Impact on Cash Reserves			0		