



8/31/2023

City of Rawlins

Financial Performance Report

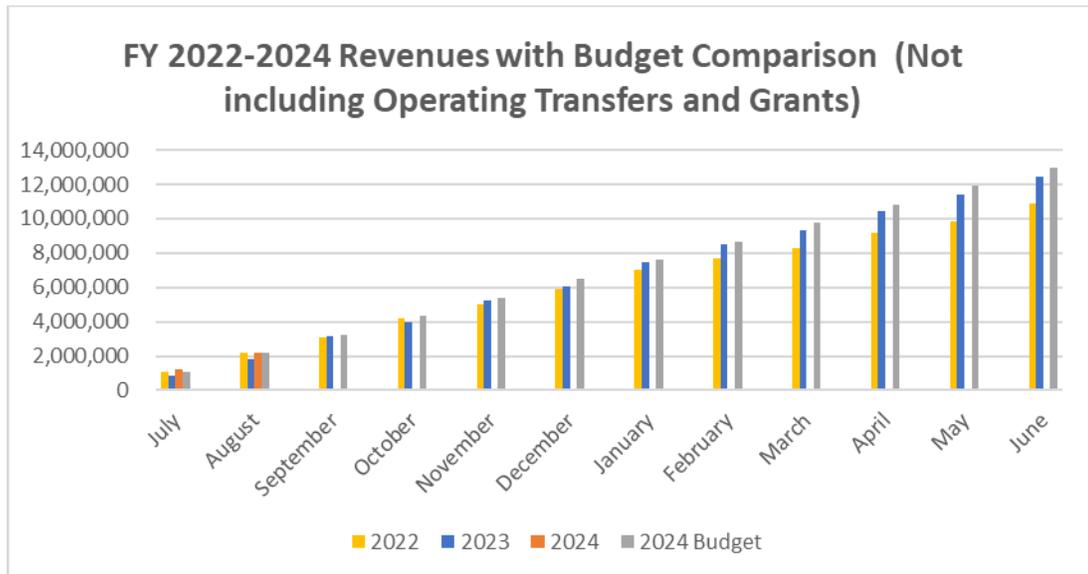


City of Rawlins
Finance Department
521 West Cedar
Rawlins, WY 82301

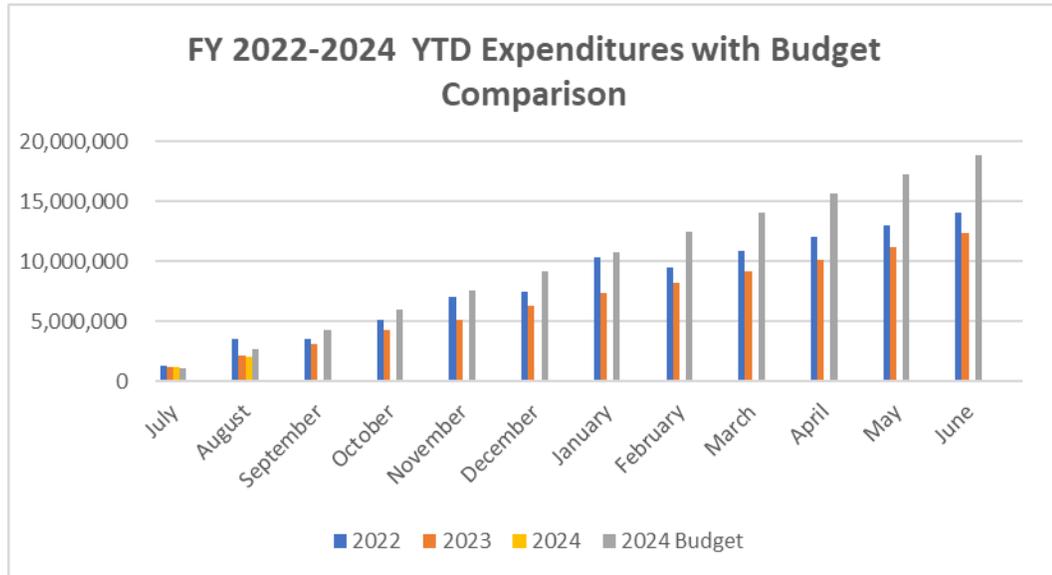


General Fund Revenues

FY2024 YTD Change in GF Revenue as Compared to Prior Year				
	YTD Aug 2022	YTD Aug 2023	Variance	
Taxes and Assessments	\$1,340,052	\$1,684,941	\$344,889	25.74%
Franchise Fees	133,174	139,255	6,082	4.57%
Intergovernmental	165,613	182,309	16,696	10.08%
Charges for Services	126,219	137,609	11,390	9.02%
Lottery For Cities - Gaming	11,496	13,639	2,143	0.00%
Investment Interest	6,500	22,353	15,853	0.00%
Miscellaneous	30,370	0	(30,370)	-100.00%
Subtotal	1,813,424	2,180,106	366,682	20.22%
ARPA Grant	739,793	0	(739,793)	0.00%
Operating Transfers In	152,388	14,165	(138,223)	0.00%
Total Revenues	\$2,705,604	\$2,194,271	(\$511,333)	-18.90%



General Fund Expenditures



General Fund Object	YTD Aug 2022	YTD Aug 2023	Variance	
Salaries	\$1,085,474	\$979,834	(\$105,640)	-9.73%
Employee Benefits	499,992	444,901	(55,090)	-11.02%
Purchased Services	305,880	397,921	92,040	30.09%
Supplies	132,516	95,738	(36,778)	-27.75%
Capital	63,510	120,517	57,008	89.76%
Allocations	56,525	41,875	(14,650)	0.00%
Total Expenditures	\$2,143,896	\$2,080,786	(\$63,110)	-2.94%

General Fund Object	Adopted			Above/Below	
	Budget	Aug 2023	YTD Aug 2023	Budget	2023
Salaries	\$5,494,086	\$382,927	\$979,834	\$4,514,252	17.83%
Employee Benefits	2,577,761	195,536	444,901	2,132,860	17.26%
Purchased Services	2,425,903	191,464	397,921	2,027,982	16.40%
Supplies	1,099,294	53,981	95,738	1,003,556	8.71%
Recreation Grants	601,450		0	601,450	0.00%
Capital	572,089	51,675	120,517	451,572	21.07%
Allocations	217,500	8,875	41,875	175,625	19.25%
Operating Transfers	1,750,869	0	0	1,750,869	0.00%
Total Expenditures	\$14,738,952	\$884,457	\$2,080,786	\$12,658,166	14.12%

FY 2023-2024 Change in General Fund Expenditures				
	YTD Aug 2022	YTD Aug 2023	Variance	
City Council	\$25,892	\$27,148	\$1,255	4.85%
City Manager	77,312	73,738	(3,573)	-4.62%
City Attorney	46,505	50,870	4,366	9.39%
Municipal Judge	31,722	35,157	3,435	10.83%
Information Technology	72,991	31,134	(41,857)	-57.35%
Human Resources	33,568	49,511	15,943	47.49%
CATS Bus	9,840	10,753	913	9.27%
Finance Department	79,584	76,240	(3,345)	-4.20%
Non Departmental	79,139	89,021	9,882	12.49%
Public Works Administration	33,417	21,028	(12,389)	-37.07%
Central Shops	33,790	31,517	(2,272)	-6.73%
Streets Division	104,558	72,710	(31,848)	-30.46%
Building Maintenance Facilities	116,574	108,354	(8,220)	-7.05%
Community Development	21,744	17,749	(3,995)	-18.37%
Economic Development	20,185	0	(20,185)	0.00%
Grant Writer	16,067	49	(16,018)	0.00%
Building Code Enforcement	15,352	18,000	2,648	17.25%
Police Administration	424,019	407,808	(16,211)	-3.82%
Animal Control	25,497	27,833	2,337	9.16%
911 Center	92,798	115,327	22,529	24.28%
Fire Department	208,984	251,224	42,240	20.21%
Code Enforcement	12,799	12,318	(481)	-3.76%
Ancillary	26,250	13,750	(12,500)	0.00%
Nonprofit Agencies	30,275	28,125	(2,150)	0.00%
Downtown Development	32,220	21,695	(10,525)	-32.67%
Wyoming Community Gas	0	0	0	0.00%
Dangerous Buildings	0	0	0	0.00%
Housing Expenses	36	2,603	2,567	0.00%
Golf Course	82,138	79,913	(2,225)	-2.71%
Club House	55,566	64,485	8,919	16.05%
Recreation Center	183,664	156,871	(26,793)	-14.59%
Shooting Range	16,139	84,133	67,994	421.30%
Green Spaces	135,272	101,720	(33,551)	0.00%
Total Expenditures	\$2,143,896	\$2,080,786	(\$63,110)	-2.94%



Summary of the August 2023 Financial Report

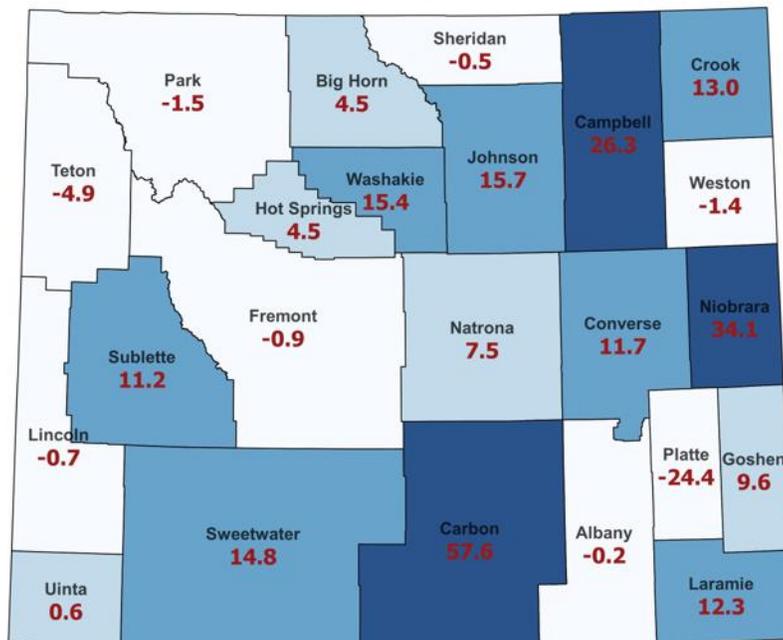
General Fund

Revenue

- Total revenues collected (net of the ARPA Grant and Transfers) as of August 2023 were \$2,180,106 as compared to \$1,813,424 as of August 2022. This is an increase of \$366,682 or 20.22%. Taxes and Assessments increased from \$1,340,052 in August 2022 to \$1,684,941 in August 2023. This is an increase of \$344,889 or 25.74%. According to the Wyoming Department of Revenue the annual percent change in taxable sales from the first quarter 2022 through the first quarter of 2023 for Carbon County was 57.6%

Annual Percent Change in Taxable Sales: 1Q2022 - 1Q2023

Wyoming = 9.6%



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 payment for supplemental sales tax has not been received as of August 2023.

- Total Taxes and Assessments (retail sales tax, general use tax, motor vehicle tax, etc.) of \$1,340,052 collected as of August 2022 were \$344,889 (25.74%) lower than the August 2023 total of \$1,684,941. Collections of Taxes and Assessments are slightly ahead of the expected (budgeted) amounts in Fiscal Year 2024. To date, 22.10% of budgeted amounts have been collected compared to 16.67% of the year having elapsed.
- Franchise Fees collected as of August 2023 were \$139,255 which is \$6,082, or 4.57% higher than collections as of August 2022 of \$133,174.
- Intergovernmental Revenues of \$182,309 collected as of August 2023 were \$16,696, or 10.08% higher than the August 2022 total of \$165,613. 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 \$137,609 collected as of August 2023 were \$11,390, or 9.02% higher than the August 2022 total of \$126,219.
- 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 August 2023 were \$2,080,786 as compared to \$2,143,896 in August 2022, a decrease of \$63,110, or 2.94%. 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 9.73% from \$1,085,474 in August 2022 to \$979,834 in August 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 August 31,

2023 the General Fund has 25 open positions with 7 of them frozen. The city is activity searching for a Finance Director and City Attorney.

Actively Recruiting

Police Department	2 Sworn Officers
911 Center	2 Dispatchers
Community Development	2 Facilities Workers
Recreation Department	1 Parks Superintendent
Recreation Department	1 Recreation Superintendent
Public Works	3 Streets Workers
Public Works	4 Utilities
City Attorney	1 Attorney
Finance	1 Director
Human Resources	<u>1</u> Specialist
Total	18

Frozen Positions

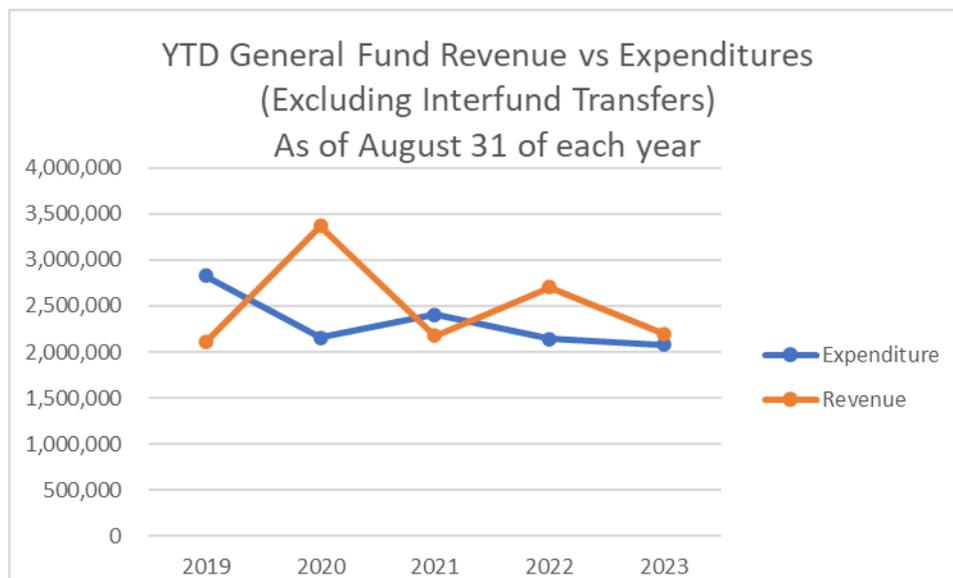
Fire Department	1 Engineer
Police Department	3 Sworn Officers
Recreation Department	1 Parks Technician
Human Resources	1 Director
Downtown Development	<u>1</u> Coordinator
Total	7

- Employee benefits decreased 11.02% from \$499,992 in August 2022 to \$444,901 in August 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 August 2023, \$313,312 has been transferred.
- Year to date capital expenditures increased \$57,008 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.



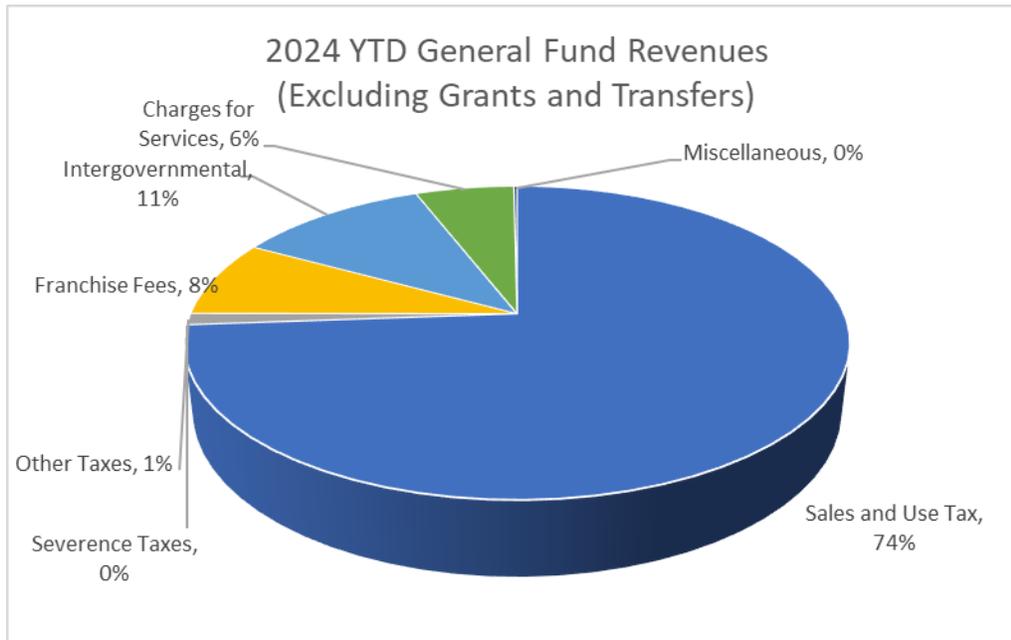
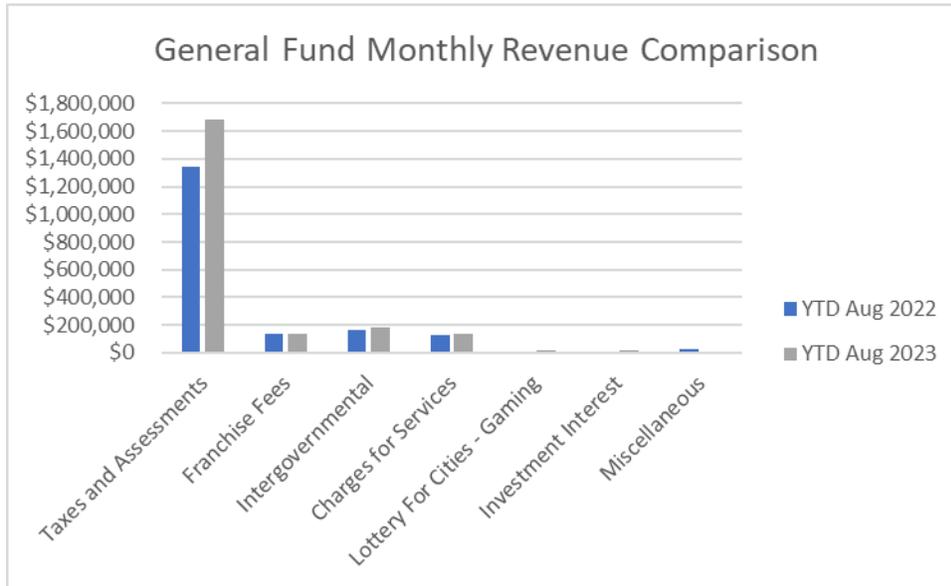
The increase in revenues in FY2020 is the result of increased sales tax receipts from the wind farm projects. The increase in revenue in FY2022 is the result of the receipt of ARPA funds of \$739,793.

General Fund	2023	2024	Increase/ (Decrease)	Increase/ (Decrease)
Year-to-Date Revenues	\$2,705,604	\$2,194,271	(\$511,333)	-18.90%
Year-to-Date Expenditures	<u>2,143,896</u>	<u>2,080,786</u>	<u>(63,110)</u>	<u>-2.94%</u>
Net revenue over (under) expenditures	\$561,708	\$113,484	(\$448,224)	-79.80%

Revenues	Adopted Budget	Aug 2023	Aug YTD	Above/(Below) Budget	2023
Sales & Use Tax					
Sales Tax	\$3,011,999	\$321,149	\$644,182	(\$2,367,817)	21.39%
County Option Sales Tax	2,854,823	303,022	606,134	(2,248,689)	21.23%
State Sales Tax Out of State	395,239	42,142	84,531	(310,708)	21.39%
State Use Tax	274,991	8,766	76,155	(198,836)	27.69%
County Options Use Tax	417,236	13,921	113,411	(303,825)	27.18%
State Use Tax Out of State	222,730	7,100	61,682	(161,048)	27.69%
Supplemental State Funding	948,711	0	0	(948,711)	0.00%
Federal Mineral Royalty	301,000	0	0	(301,000)	0.00%
Severance Tax	302,000	0	0	(302,000)	0.00%
Motor Vehicle Tax	290,000	24,053	24,053	(265,947)	8.29%
Property Tax	500,000	11,938	11,938	(488,062)	2.39%
Gasoline Tax	385,000	35,219	35,219	(349,781)	9.15%
Cigarette Tax	45,000	3,990	7,243	(37,757)	16.10%
Lodgers Tax	40,000	9,358	20,393	(19,607)	50.98%
Total Taxes	9,988,729	780,659	1,684,941	(8,303,788)	16.87%
Franchise Fees					
Black Hills Energy	210,000	0	67,880	(142,120)	32.32%
Rocky Mountain Power	380,000	25,811	51,582	(328,418)	13.57%
Charter Communications	80,000	15,519	17,146	(62,854)	21.43%
Fatbeam LLC	14,000	2,647	2,647	(11,353)	18.91%
Total Franchise Fees	684,000	43,977	139,255	(544,745)	20.36%
Intergovernmental					
911 Surcharge	80,000	4,676	15,125	(64,875)	18.91%
Animal Shelter Fees	9,000	1,271	2,352	(6,648)	26.13%
Municipal Judge	125,000	17,196	30,500	(94,500)	24.40%
Court Bonds	0	2,247	12,902	12,902	0.00%
Advocate Grant - State	18,000	1,620	3,288	(14,712)	18.27%
Advocate Grant - Federal	52,000	3,479	8,473	(43,527)	16.30%
CATS Bus	1,600	353	642	(958)	40.11%
E-Citation	10,000	880	1,680	(8,320)	16.80%
Resource Office Reimbursement	75,000	0	75,000	0	100.00%
Recreation Grants	601,450	0	0	(601,450)	0.00%
Other	19,300	16,393	32,347	13,047	167.60%
Total Intergovernmental	991,350	48,115	182,309	(809,041)	18.39%
Charges for Services					
Liquor Licenses	25,500	0	0	(25,500)	0.00%
Engineering/Building Permits	62,500	5,365	10,031	(52,469)	16.05%
Contractor Licenses	27,000	1,160	2,345	(24,655)	8.69%
Plan Reviews	25,000	2,023	3,544	(21,456)	14.18%
Land Leases/Sale	63,000	0	3,000	(60,000)	4.76%
Cemetery Fees	9,000	1,010	4,100	(4,900)	45.56%
Recreation Services	462,825	57,746	108,846	(353,979)	23.52%
Other	55,450	1,336	5,743	(49,707)	10.36%
Total Charges for Services	730,275	68,640	137,609	(592,666)	18.84%
Lottery For Cities	70,000	13,639	13,639	(56,361)	19.48%
Horse Racing	72,741	0	0	(72,741)	0.00%
ARPA Grant	0	0	0	0	0.00%
Investment Interest	340,000	22,353	22,353	(317,647)	6.57%
Operating Transfers	84,988	14,165	14,165	(70,823)	16.67%
Miscellaneous	26,000	(2,300)	0	(26,000)	0.00%
Total Revenues	\$12,988,083	\$989,248	\$2,194,271	(\$10,793,812)	16.89%

Expenditures	Adopted Budget	Aug 2023	Aug YTD	Above/(Below) Budget	2023
City Council	\$98,446	\$5,754	\$27,148	(\$71,298)	27.58%
City Manager	426,147	28,558	73,738	(352,409)	17.30%
City Attorney	338,426	29,787	50,870	(287,556)	15.03%
Municipal Judge	200,803	15,062	35,157	(165,646)	17.51%
Information Technology	371,259	2,823	31,134	(340,125)	8.39%
Human Resources	258,076	27,435	49,511	(208,565)	19.18%
CATS Bus	59,122	5,162	10,753	(48,370)	18.19%
Finance Department	474,136	23,429	76,240	(397,896)	16.08%
Non Departmental	527,073	10,930	89,021	(438,052)	16.89%
Public Works Administration	300,653	2,932	21,028	(279,625)	6.99%
Central Shops	293,350	13,708	31,517	(261,833)	10.74%
Streets Division	643,357	31,590	72,710	(570,647)	11.30%
Building Maintenance Facilities	701,465	57,591	108,354	(593,111)	15.45%
Community Development	127,174	8,252	17,749	(109,425)	13.96%
Economic Development	0	0	0	0	0.00%
Grant Writer	0	20	49	49	0.00%
Building Code Enforcement	111,645	7,397	18,000	(93,645)	16.12%
Police Administration	2,708,244	184,387	407,808	(2,300,436)	15.06%
Animal Control	168,679	11,906	27,833	(140,846)	16.50%
911 Center	706,082	52,063	115,327	(590,755)	16.33%
Fire Department	1,229,215	136,276	251,224	(977,991)	20.44%
Code Enforcement	97,339	5,096	12,318	(85,021)	12.65%
Ancillary	105,000	5,000	13,750	(91,250)	13.10%
Nonprofit Agencies	112,500	3,875	28,125	(84,375)	25.00%
Downtown Development	114,747	9,110	21,695	(93,052)	18.91%
Wyoming Community Gas	0	0	0	0	0.00%
Dangerous Buildings	0	0	0	0	0.00%
Housing Expenses	0	103	2,603	2,603	0.00%
Golf Course	495,411	37,006	79,913	(415,498)	16.13%
Club House	236,622	26,430	64,485	(172,137)	27.25%
Recreation Grants	601,450	3,647	3,647	(597,803)	0.61%
Recreation Center	789,145	68,806	153,224	(635,921)	19.42%
Shooting Range	110,051	8,549	84,133	(25,918)	76.45%
Green Spaces	582,465	29,372	101,720	(480,745)	17.46%
Total Expenditures	\$12,988,082	\$852,058	\$2,080,786	(\$10,907,296)	16.02%

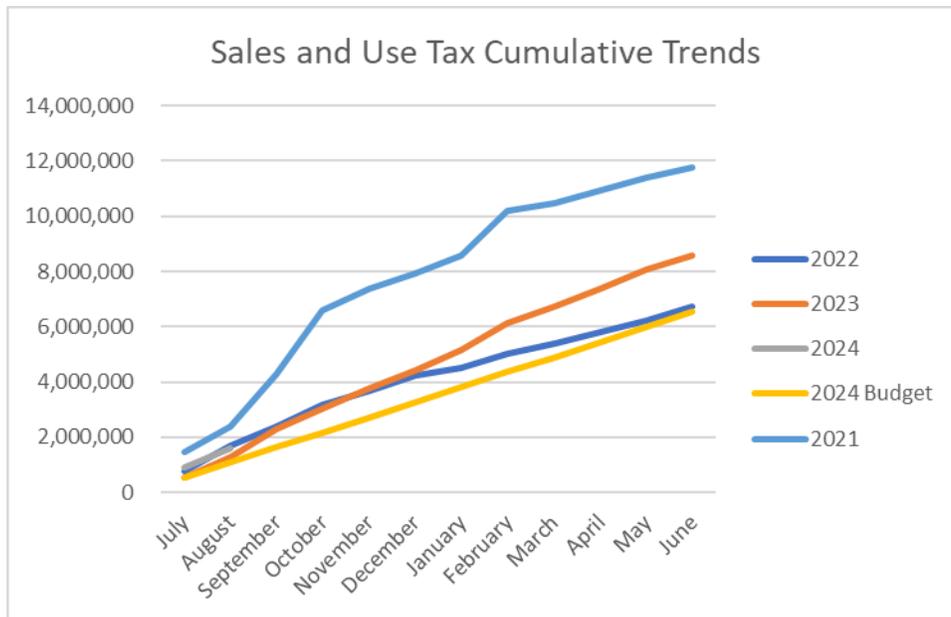
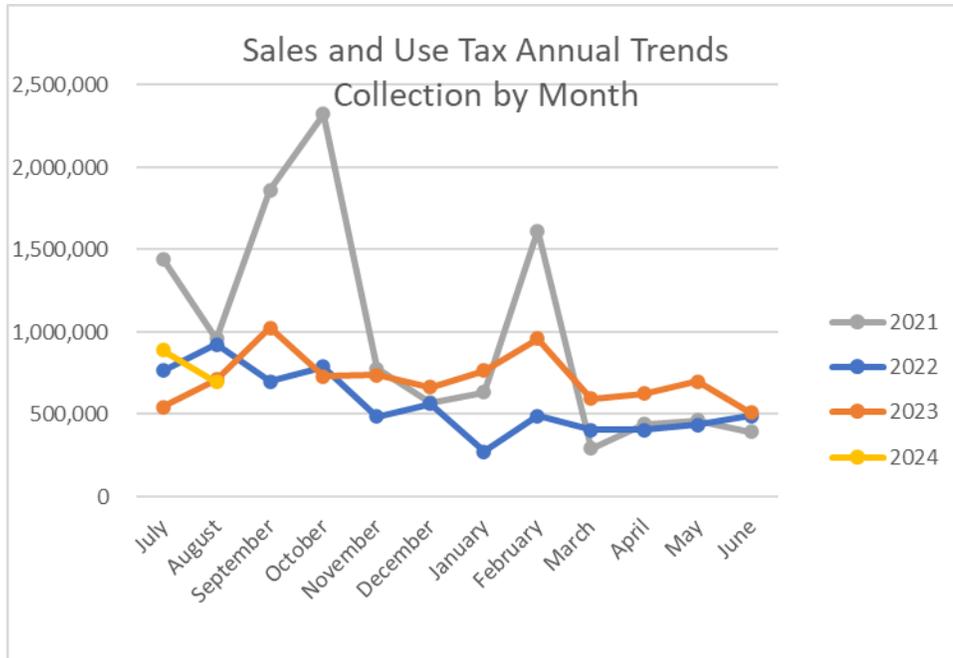
General Fund Revenues



Taxes

The major source of revenues for the General Fund is taxes. The following information is for actual year-to-date collections as of July 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 August 2023 were \$11,938. 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 \$328,8451 higher as of August 2023 compared to August 2022. As of August 31, 2023 collections of Sales Tax is at 22.10% of the annual budget which is 5.43% 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 August 2023, motor vehicle taxes collected were lower than the same period in 2022 by \$2,084.
- **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 ¼% going to the State General Fund and 61 ¾% to cities, town, and counties. Year-to-date collections are \$7,243 compared to \$7,162 as of August 2022, which is an increase of \$81 or 1.13%.
- **Franchise Fees** – Included in these revenues are fees related to various utilities. The city has collected \$139,255 as of August 2023, compared to \$133,174 for August 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 \$182,309 as compared to \$165,613 in August 2022, an increase of \$16,696. 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

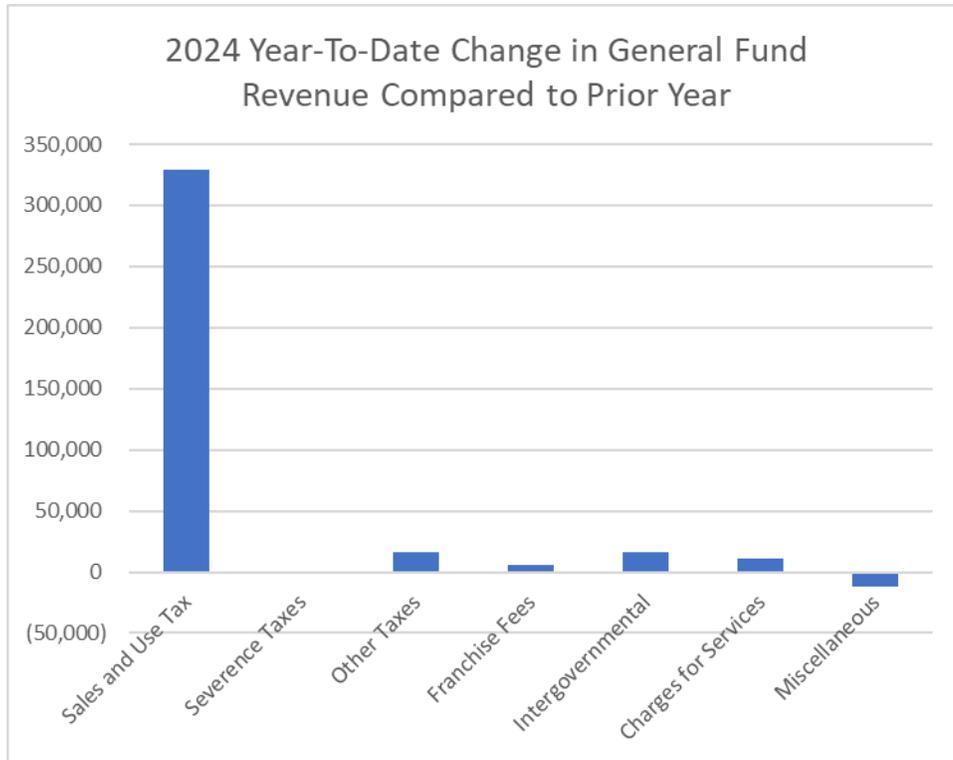
There are several smaller fees that are charged by the city in various departments. Charges for services as of August 31, 2023, were \$137,609, as compared to \$126,219 as of August 31, 2022, an increase of \$11,390, or 9.02%.

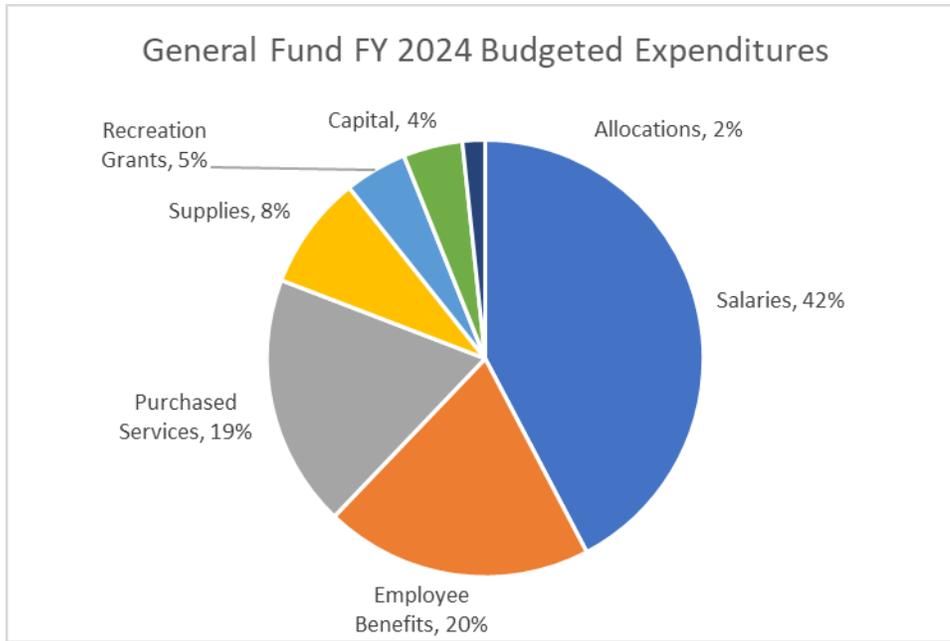
Investment Income

This is the amount of interest earned on the City’s investments. As of August 2023, interest earnings were \$22,353 compared to \$6,500 in August 2022, an increase of \$15,853

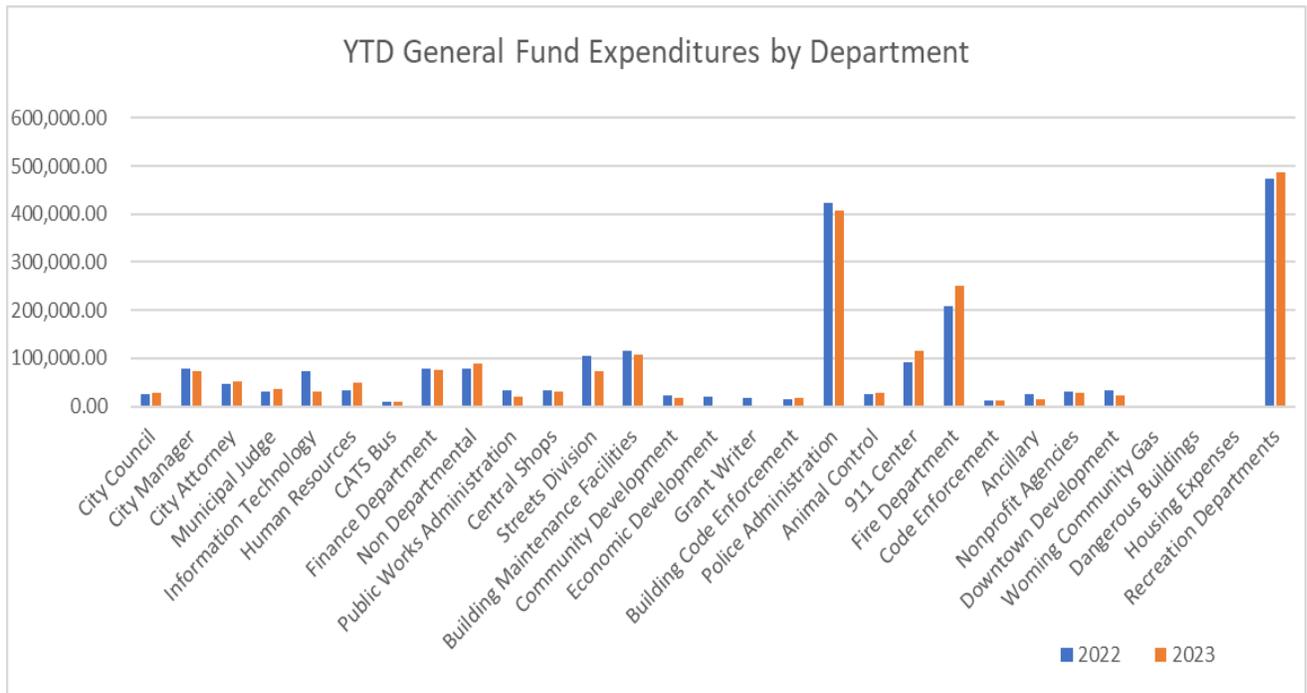
General Fund Expenditures

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 July 2023, General Fund expenditures were \$1,228,729 as compared to \$1,255,386 in July 2022, resulting in a decrease of \$26,657, or 2.12%.

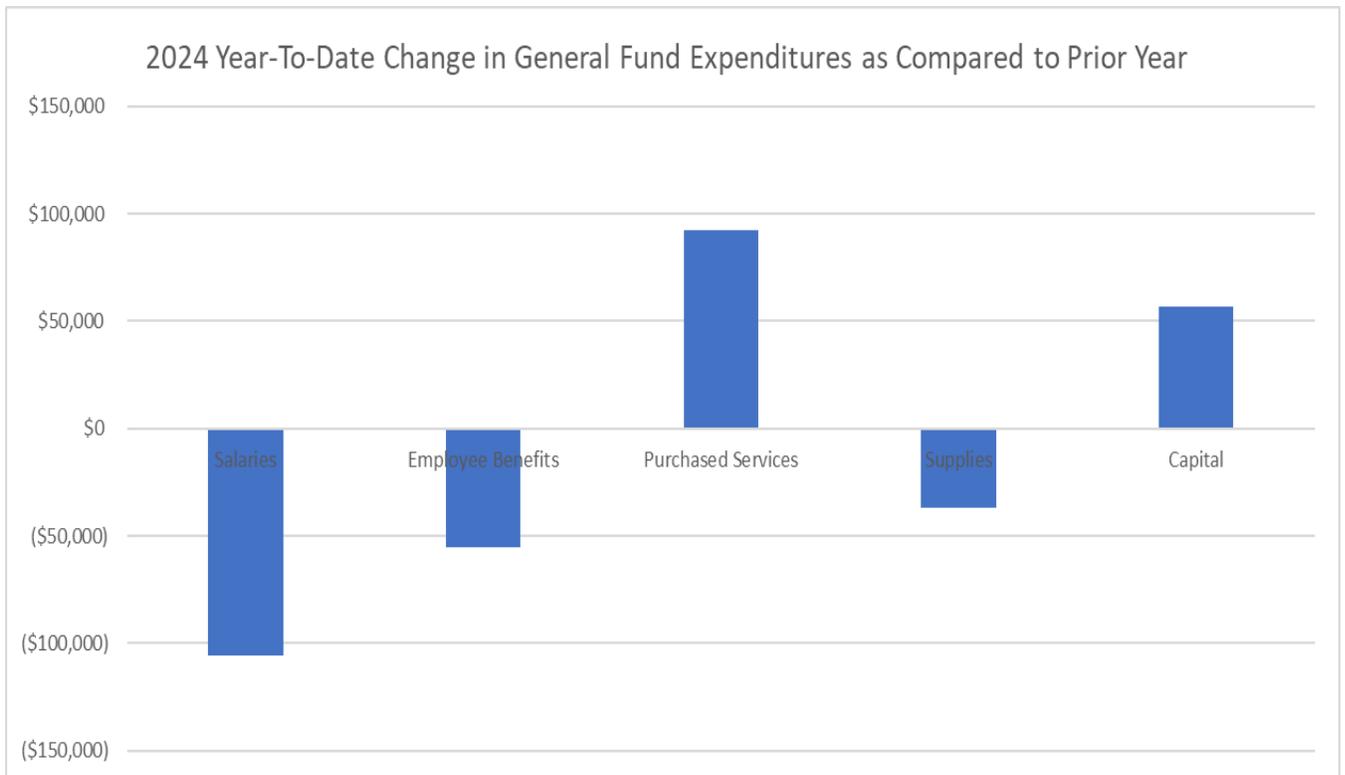
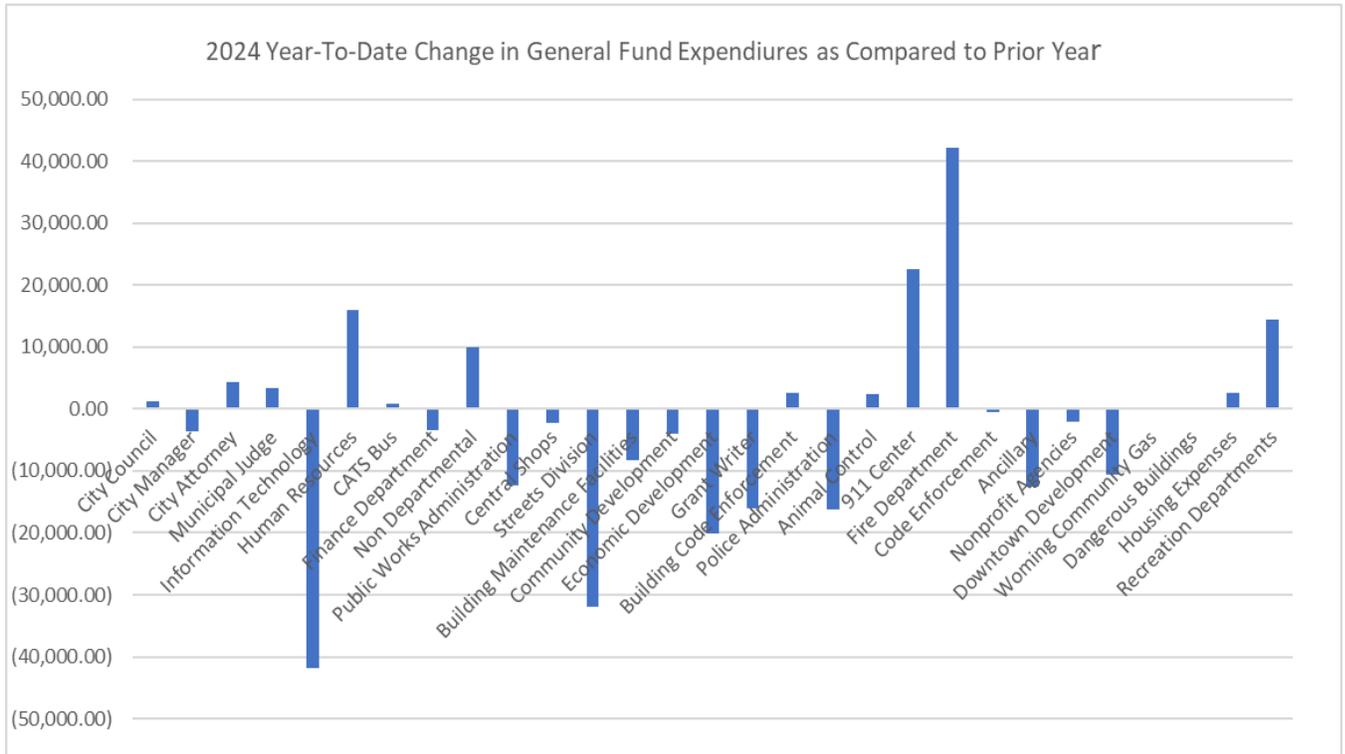




General Fund Expenditure Year-To-Change by Department



General Fund Expenditure Year-To-Date by Object



**City of Rawlins
General Fund Capital
June 30, 2024**

Fire Department

Breathing Apparatuses 60,000.00

Police Department

NICE Recording Systems 65,000.00

VIPER 911 Call Systems 150,000.00

Public Works

17 Yard Dump Truck 50,000.00

Downtown Striping 40,000.00

Downtown Striping 20,000.00

Community Development

New Shop Lift 20,000.00

Recreation

Snowblower Unit 0.00

Overhead Doors 8,000.00

Indoor Golf Simulator 11,000.00

VFW Ball Fields 23,870.52

Refinish Gymnasium Floor 11,000.00

Golf Cart Lease 48,000.00

Technology

Servers 50,000.00

Total 556,870.52

Enterprise Funds Capital

Water Fund

Water Distribution

Service Truck	\$60,000
4X4 Backhoe	135,000
Pump-Meter	20,000

Water Treatment Plant

Service Truck	50,000
Filter Leafs	135,000
Meters	35,000
Miscellaneous Studies	100,000
Total Water Fund	<u>535,000</u>

Sewer Fund

Wastewater Treatment Plant

Skid Steer Loader	70,000
Bar Screens	100,000
Service Truck	60,000
Aeration Compressor	100,000
Pond Slide Gates	40,000
Aeration Maintenance	10,000
Return Line Automatic Slide Ga	50,000
Fencing	50,000
Boat and Motor	20,000
Grit Screens	50,000

Sewer Collection

Manhole Replacement	193,000
Service Truck	50,000
Total Sewer Fund	<u>793,000</u>

Total Enterprise Funds \$1,328,000

Capital Budget Carryover from FY 2023

FY 2023 Capital Budget (General Fund)	Budget	Expended as of May 31, 2023	Carryover to FY 2024
General Fund			
Information Technology			
Replacement Computers	\$30,000	\$29,990	\$0
Public Works Administration			
Vehicle Trade in of Ford Explorer	50,000	0	50,000
Central Shops and Warehouse			
New Shop Lift	20,000	0	20,000
Streets			
17 Yard Dump Truck Engine Rebuild	50,000		50,000
Downtown Striping and Crosswalks	40,000		40,000
Davis Street Extension	120,000		120,000
Police Administration			
Replace (2) 2011 Ford Expenditions	130,000		130,000
Replace Handguns	44,430	15,563	0
Replace Tasers	75,825		0
New Boilers	52,446		52,446
Install Net Remote Terminal Unit	34,385		34,385
Animal Control			
Replace (1) Animal Control Truck	65,000	63,491	0
Mobile Radios (2) Animal Control Vehicles	12,000	10,173	0
Fire Department			
Self Contained Beathing Apparatus (8)	60,000	60,000	0
Replacment of Firefighter PPE (12)	40,000	8,805	0
Golf Course			
Fairway Mower	64,000	64,000	0
Range Picking Unit	13,500	12,895	0
Golf Cart Lease	40,000	27,000	0
Recreation Center			
Roller Skates	30,000	30,000	0
Replace Roof	93,000	39,000	0
Shooting Range			
Trap Thrower Repair Kit	6,000	0	6,000
Green Spaces			
Air Compressor	25,000	26,664	0
Parks Infrastructure	20,000	0	20,000
Entry Way Landscaping	20,000		20,000
Total General Fund	<u>\$1,135,586</u>	<u>\$387,581</u>	<u>\$542,831</u>

General Fund Impact Assistance	Budget	Expended as of May 31, 2023	Carryover to FY 2024
Police Department			
Sign Board Trailer with Radar	\$17,000	\$21,000	\$0
Ballistic Shields	4,500		4,500
Entry Kits (Large)	1,300		1,300
Entry Kits (Small)	600		600
Additional Spillman Modules (GIS)	50,000		50,000
Replace 2014 Ford Inceptors VIN 11756	62,500		62,500
Fire Department			
Ambulance	250,000	235,924	0
LifePak CR-2 AED Public Use	17,000		17,000
Replace LifePak 1000 AED's Professional	5,000		5,000
Community Development			
Pro Baler HE-60	136,000		136,000
New electrical service and wiring for new building	50,000		50,000
Administration			
CATS Bus	100,000	1,090	100,000
Facilities			
New Work Truck	50,000		50,000
Lean to for Recycle Center	80,000	69,358	0
ADA Upgrades to City Hall	80,000		80,000
Public Works			
Truck	70,000		70,000
Waterline Infrastructure Needs	1,252,292	147,511	1,104,781
Parks and Recreation			
Golf Course Cart Path Repairs	50,000		50,000
ADA Fixes at Parks	50,000	12,885	37,000
Concrete Repairs at Tully Park	30,000		30,000
Total Capital Projects	\$2,356,192	\$487,768	\$1,848,681
Additions			
Ditch Witch	30,771	30,771	0
Sage Creeks Change Orders	600,000	531,733	0
SCADA Design	200,000	0	200,000
Total Additions	830,771	562,504	200,000
Total	3,186,963	1,050,272	2,048,681

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	<u>\$1,678,313</u>

Specific Purpose Tax 2019 (Sixth Penny)

Cash	<u>\$3,439,102</u>
Fund Balance, June 2020	0
Revenues Over Expenditures	<u>3,439,102</u>
Fund Balance, August 2023	<u>3,439,102</u>
Revenues - July 2020 through August 2023	5,522,006
Expenditures - July 2020 through August 2023	<u>2,082,905</u>
Revenues Over Expenditures	<u>\$3,439,102</u>

Capital Facilities Fund

Cash	<u>\$41,433</u>
Fund Balance, July 2020	40,537
Revenues Over Expenditures	<u>896</u>
Fund Balance, August 2023	<u>41,433</u>
Revenues - July 2020 through August 2023	896
Expenditures - July 2020 through August 2023	<u>0</u>
Revenues Over Expenditures	<u>\$896</u>

Capital Facilities Tax #2

Cash	<u>\$28,312</u>
Fund Balance, July 2020	11,566
Revenues Over Expenditures	<u>16,746</u>
Fund Balance, July 2023	<u>28,312</u>
Revenues - July 2020 through July 2023	918,702
Expenditures - July 2020 through July 2023	<u>901,956</u>
Revenues Over Expenditures	\$16,746

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

	<u>Revenue</u>	<u>Expenditure</u>	Net Revenue Over/(Under) <u>Expenditure</u>
Governmental Fund Types			
General Fund	\$2,194,271	\$2,080,786	\$113,484
Impact Assistance	19,033	343,688	(324,655)
Capital Facilities Tax	<u>156,013</u>	<u>12,169</u>	<u>143,844</u>
Total Governmental Fund Types	2,369,316	2,436,643	(67,327)
Proprietary Fund Types			
Enterprise			
Water Fund	659,257	400,467	258,789
Sewer Fund	194,879	112,104	82,775
Landfill Fund	329,842	254,674	75,169
Recycling Fund	51,027	37,235	13,792
Internal Service			
Employee Insurance	<u>829,852</u>	<u>91,926</u>	<u>737,925</u>
Total Proprietary Fund Types	2,064,857	896,407	1,168,451
All Fund Types	\$4,434,174	\$3,333,050	\$1,101,124

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

	Aug 2023	Aug YTD	FY2024 Budget	Above/(Below) Budget	2024
Revenue					
Water Usage Fees	\$333,297	\$641,785	\$3,078,743	(\$2,436,958)	20.85%
Miscellaneous	7,028	15,355	110,000	(94,645)	13.96%
Interest Income	2,116	2,116	10,000	(7,884)	21.16%
Total Revenue	342,441	659,257	3,198,743	(2,539,486)	20.61%
Expenditure					
Utilities Water					
Salaries	15,716	40,444	260,519	(220,075)	15.52%
Employee Benefits	7,717	16,911	120,178	(103,267)	14.07%
Purchased Services	2,060	14,216	143,700	(129,484)	9.89%
Supplies	29,807	41,864	210,164	(168,300)	19.92%
Capital	0	0	215,000	(215,000)	0.00%
Debt Service	34,577	34,577	101,956	(67,379)	33.91%
Transfer	2,886	2,886	16,692	(13,806)	17.29%
Total Utilities Water	92,763	150,898	1,068,209	(917,311)	14.13%
Water Treatment Plant					
Salaries	18,138	43,376	290,799	(247,423)	14.92%
Employee Benefits	9,544	20,685	230,056	(209,371)	8.99%
Purchased Services	25,530	82,794	528,000	(445,206)	15.68%
Supplies	2,689	47,216	266,200	(218,984)	17.74%
Capital	25,198	51,964	320,000	(268,036)	16.24%
Debt Service	0	0	314,274	(314,274)	0.00%
Transfer	3,534	3,534	81,205	(77,671)	4.35%
Total Water Treatment Plant	84,634	249,569	2,030,534	(1,780,965)	12.29%
Total Water Fund Expenditures	177,397	400,467	3,098,743	(2,698,276)	12.92%
Net Income (Loss)	165,044	258,789	100,000	158,789	258.79%
Cash Reserves			0		
Contingency			(100,000)		
Total Impact on Cash Reserves			0		

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

	Aug 2023	Aug YTD	FY2024 Budget	Above/(Below) Budget	2024
Revenue					
Sewer Usage Fees	\$98,972	\$191,665	\$1,017,027	(\$825,362)	18.85%
Miscellaneous	360	2,677	6,000	(3,323)	44.62%
Interest Income	537	537	1,000	(463)	53.72%
Total Revenue	99,870	194,879	1,024,027	(829,148)	19.03%
Expenditures					
Utilities Sewer					
Salaries	11,062	29,187	203,039	(173,852)	14.37%
Employee Benefits	4,963	10,949	83,237	(72,288)	13.15%
Purchased Services	621	679	24,000	(23,321)	2.83%
Supplies	2,626	2,673	24,750	(22,077)	10.80%
Capital	0	0	243,000		
Debt Service	16,974	16,974	160,275	(143,301)	10.59%
Transfer	1,554	1,554	9,500	(7,946)	16.36%
Total Utilities Sewer	37,799	62,015	747,801	(442,786)	8.29%
Wastewater Treatment					
Salaries	9,069	21,809	109,022	(87,213)	20.00%
Employee Benefits	4,645	10,129	59,777	(49,648)	16.94%
Purchased Services	11,664	15,612	125,500	(109,888)	12.44%
Supplies	569	614	15,500	(14,886)	3.96%
Capital	0	0	550,000	(550,000)	0.00%
Transfer	1,925	1,925	12,000	(10,075)	16.04%
Total Wastewater Treatment	27,872	50,089	871,799	(821,710)	5.75%
Total Sewer Fund Expenditures	65,671	112,104	1,619,600	(1,507,496)	6.92%
Net Income (Loss)	34,199	82,775	(595,573)	678,348	-13.90%
Cash Reserves			595,573		
Contingency			0		
Total Impact on Cash Reserves			0		

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

	Aug 2023	Aug YTD	FY2024 Budget	Above/(Below) Budget	2024
Revenue					
Gate Fees	\$124,078	\$222,502	\$1,075,000	(\$852,498)	20.70%
Solid Waste Fees	52,826	105,780	650,000	(544,220)	16.27%
Salavage	0	0	8,500	(8,500)	0.00%
Interest Income	1,560	1,560	800	760	195.06%
Total Revenue	<u>178,464</u>	<u>329,842</u>	<u>1,734,300</u>	<u>(1,404,458)</u>	19.02%
Expenditures					
Landfill Expense					
Salaries	19,761	50,257	250,619	(200,362)	20.05%
Employee Benefits	9,574	20,591	117,690	(97,099)	17.50%
Purchased Services	49,331	116,482	818,260	(701,778)	14.24%
Supplies	3,683	8,690	33,750	(25,060)	25.75%
Capital	0	54,389	134,000	(79,611)	40.59%
Debt Service	0	4,265	54,389	(54,389)	0.00%
Transfer	4,265	0	25,591	229,083	995.17%
Total Landfill Expenditures	<u>86,614</u>	<u>254,674</u>	<u>1,434,299</u>	<u>(1,179,625)</u>	17.76%
Net Income (Loss)	<u>91,851</u>	<u>75,169</u>	<u>300,001</u>	<u>(224,832)</u>	25.06%
Cash Reserves			200,001		
Contingency			100,000		
Total Impact on Cash Reserves			<u>0</u>		

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

	Aug 2023	Aug YTD	FY2024 Budget	Above/(Below) Budget	2023
Revenue					
Recycling Monthly Fee	\$25,099	\$50,262	\$277,000	(\$226,738)	18.15%
Recycling	661	661	24,625	(23,964)	2.69%
Interest	104	104	0	0	0.00%
Total Revenue	<u>25,864</u>	<u>51,027</u>	<u>301,625</u>	<u>(250,702)</u>	16.92%
Expenditures					
Recycling Center					
Salaries	8,504	20,944	148,714	(127,770)	14.08%
Employee Benefits	5,220	11,466	83,842	(72,376)	13.68%
Purchased Services	1,887	4,346	31,500	(27,154)	13.80%
Supplies	379	479	6,500	(6,021)	7.37%
Capital	15,989	0	0	0	0.00%
Total Recycling Center Expenditures	<u>31,979</u>	<u>37,235</u>	<u>270,556</u>	<u>(233,321)</u>	13.76%
Net Income (Loss)	(6,114)	13,792	31,069	(17,381)	44.39%
Cash Reserves			31,069		
Contingency			0		
Total Impact on Cash Reserves			<u>0</u>		