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6/30/2024

City of Rawlins

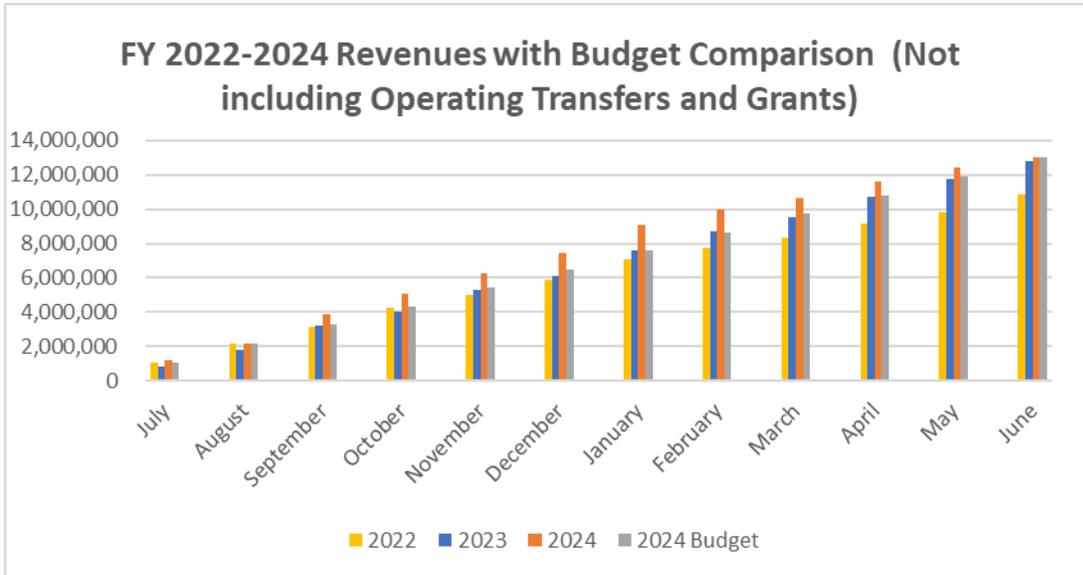
Financial Performance Report

Abstract, thin, curved lines in shades of blue and grey originate from the bottom left and sweep upwards and to the right, creating a sense of movement and design.

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

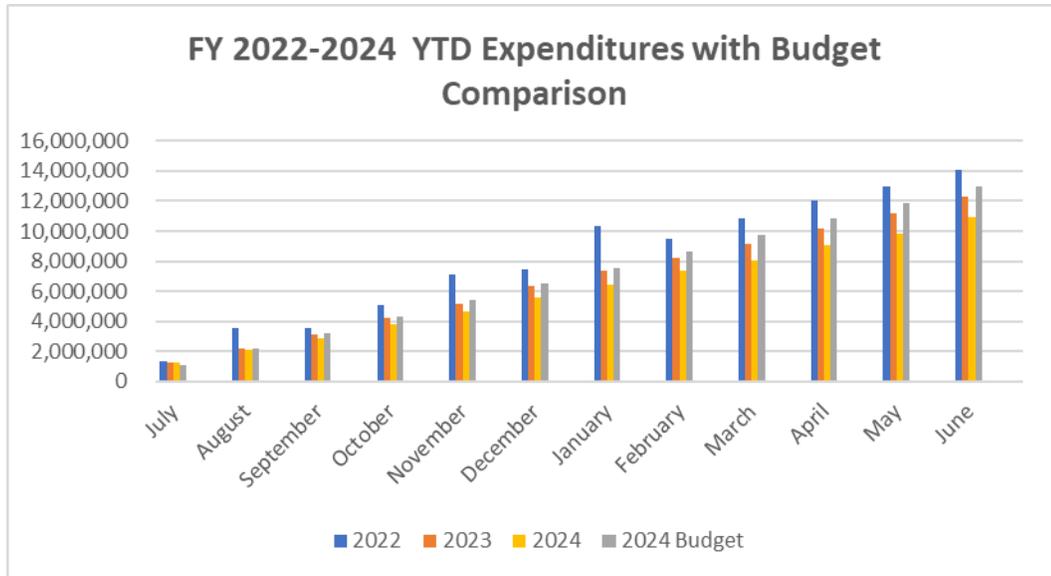


General Fund Revenues



FY2024 YTD Change in GF Revenue as Compared to Prior Year				
	YTD June 2023	YTD June 2024	Variance	
Taxes and Assessments	\$10,488,163	\$10,563,798	\$75,635	0.72%
Franchise Fees	752,552	718,244	(34,308)	-4.56%
Intergovernmental	427,884	550,763	122,879	28.72%
Charges for Services	759,809	676,363	(83,446)	-10.98%
Lottery For Cities - Gaming	104,267	82,021	(22,247)	0.00%
Investment Interest	160,206	257,786	97,580	0.00%
Miscellaneous	102,402	203,972	101,570	99.19%
Subtotal	12,795,282	13,052,947	257,665	2.01%
ARPA Grant	739,793	0	(739,793)	0.00%
Operating Transfers In	844,556	84,988	(759,568)	0.00%
Total Revenues	\$14,379,631	\$13,137,935	(\$1,241,696)	-8.64%

General Fund Expenditures



General Fund Object	YTD June 2023	YTD June 2024	Variance	
Salaries	\$5,354,370	\$5,003,351	(\$351,019)	-6.56%
Employee Benefits	2,864,112	2,157,893	(706,219)	-24.66%
Purchased Services	2,282,893	2,163,975	(118,918)	-5.21%
Supplies	761,524	877,394	115,870	15.22%
Capital	835,360	482,293	(353,067)	-42.27%
Allocations	210,600	217,500	6,900	0.00%
Total Expenditures	\$12,308,859	\$10,902,406	(\$1,406,453)	-11.43%

General Fund Object	Adopted Budget	June 2024	YTD June 2024	Above/Below Budget	2024
Salaries	\$5,494,086	\$541,492	\$5,003,351	\$490,735	91.07%
Employee Benefits	2,577,761	195,641	2,157,893	419,868	83.71%
Purchased Services	2,563,650	128,846	2,163,975	399,675	84.41%
Supplies	969,047	87,981	877,394	91,653	90.54%
Recreation Grants	601,450	0	0	601,450	0.00%
Capital	572,089	87,740	482,293	89,796	84.30%
Allocations	217,500	0	217,500	0	100.00%
Total Expenditures	\$12,995,583	\$1,041,700	\$10,902,406	\$2,093,177	83.89%

FY 2023-2024 Change in General Fund Expenditures

	YTD June 2023	YTD June 2024	Variance	
City Council	\$94,064	\$99,763	\$5,698	6.06%
City Manager	317,568	404,812	87,244	27.47%
City Attorney	259,951	383,305	123,353	47.45%
Municipal Judge	179,455	202,203	22,748	12.68%
Information Technology	612,653	256,488	(356,166)	-58.13%
Human Resources	316,203	126,729	(189,473)	-59.92%
CATS Bus	58,680	59,783	1,103	1.88%
Finance Department	485,927	332,892	(153,035)	-31.49%
Non Departmental	505,810	607,478	101,668	20.10%
Public Works Administration	185,552	159,381	(26,171)	-14.10%
Central Shops	268,667	264,309	(4,358)	-1.62%
Streets Division	630,563	612,398	(18,166)	-2.88%
Building Maintenance Facilities	754,281	590,474	(163,807)	-21.72%
Community Development	96,668	111,124	14,456	14.95%
Economic Development	19,945	0	(19,945)	0.00%
Grant Writer	57,302	0	(57,302)	0.00%
Building Code Enforcement	95,085	82,892	(12,192)	-12.82%
Police Administration	2,408,878	2,186,196	(222,682)	-9.24%
Animal Control	237,282	163,981	(73,301)	-30.89%
911 Center	601,326	620,322	18,996	3.16%
Fire Department	1,238,710	1,214,959	(23,751)	-1.92%
Code Enforcement	69,464	66,956	(2,508)	-3.61%
Ancillary	105,000	105,000	0	0.00%
Nonprofit Agencies	121,100	112,500	(8,600)	0.00%
Downtown Development	162,714	118,634	(44,080)	-27.09%
Wyoming Community Gas	18,942	0	(18,942)	0.00%
Dangerous Buildings	19,434	0	(19,434)	0.00%
Housing Expenses	0	3,597	3,597	0.00%
Golf Course	516,308	419,060	(97,248)	-18.84%
Club House	244,149	251,921	7,772	3.18%
Recreation Center	863,200	688,914	(174,286)	-20.19%
Shooting Range	106,956	123,336	16,380	15.31%
Green Spaces	657,020	532,997	(124,023)	0.00%
Total Expenditures	\$12,308,859	\$10,902,406	(\$1,406,453)	-11.43%



Summary of the June 2024 Financial Report

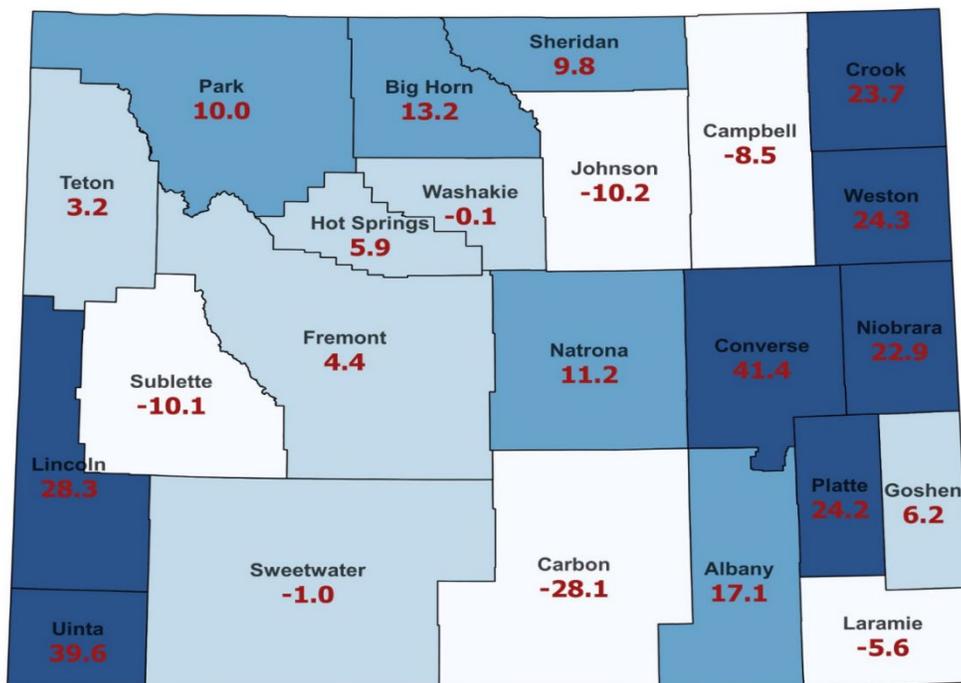
General Fund

Revenue

- Total revenues collected (net of the ARPA Grant and Transfers) as of June 2024 were \$13,052,947 as compared to \$12,795,282 as of June 2023. This is an increase of \$257,665 or 2.01%. Taxes and Assessments increased from \$10,488,163 in June 2023 to \$10,563,798 in June 2024. This is an increase of \$75,635 or 0.72%. According to the Wyoming Department of Revenue the annual percent change in taxable sales from the first quarter 2023 through the first quarter of 2024 for Carbon County was a decrease of 28.1%.

Annual Percent Change in Taxable Sales: 1Q2023 - 1Q2024

Wyoming = 4.7%

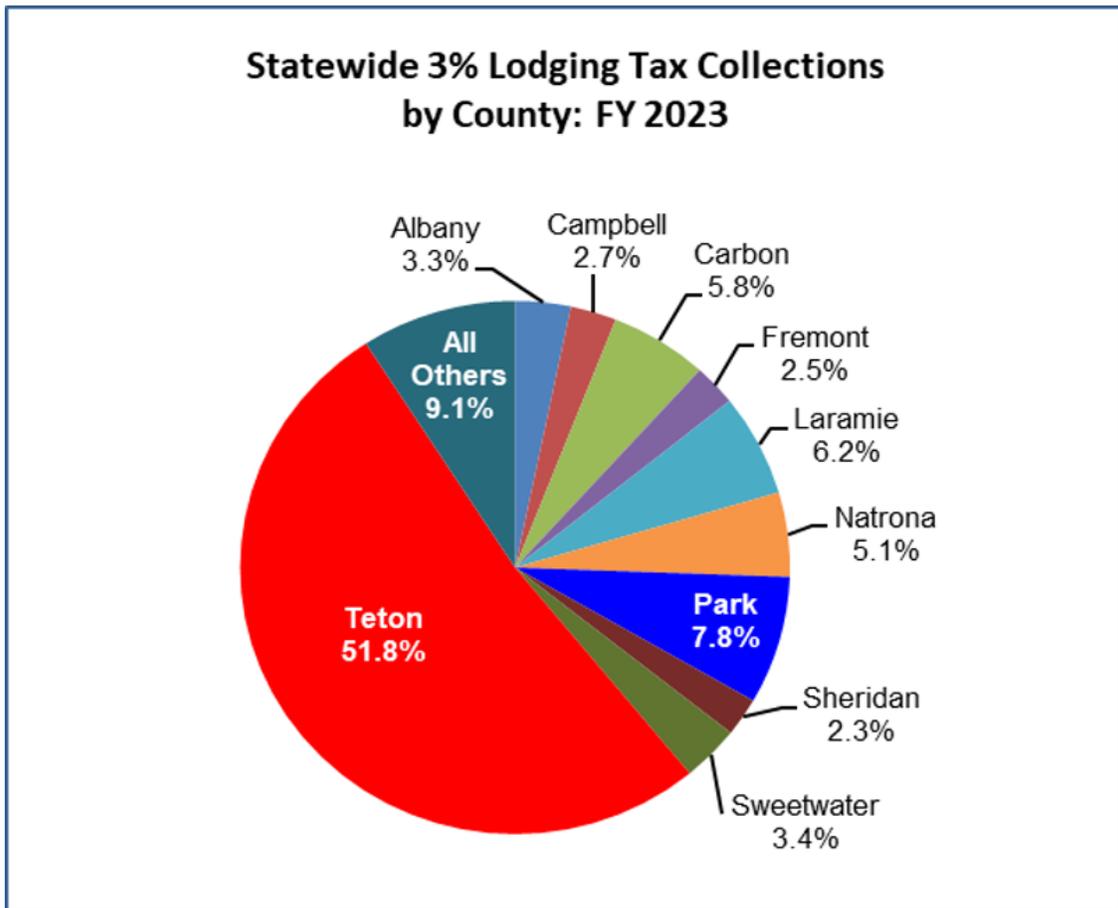


Source: Wyoming Department of Revenue

- 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 \$474,355 in February 2024 for a total of \$948,710.

- Total Taxes and Assessments (retail sales tax, general use tax, motor vehicle tax, etc.) of \$10,488,163 collected as of June 2023 were \$75,635 (0.72%) lower than the June 2024 total of \$10,563,798. Collections of Taxes and Assessments are slightly ahead of the expected (budgeted) amounts in Fiscal Year 2024. To date, 105.76% of budgeted amounts have been collected compared to 100.00% of the year having elapsed.



- Franchise Fees collected as of June 2024 were \$718,244 which is \$34,308, or 4.56% lower than collections as of June 2023 of \$752,552.

- Intergovernmental Revenues of \$550,763 collected as of June 2024 were \$122,879, or 28.72% higher than the June 2023 total of \$427,884. 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.

	June 2023	June 2024	Increase/ (Decrease)	Percent
Intergovernmental				
911 Surcharge	79,501	111,868	32,367	40.71%
Animal Shelter Fees	10,449	8,854	(1,595)	-15.27%
Municipal Judge	116,677	160,734	44,057	37.76%
Court Bonds	19,628	9,173	(10,455)	-53.27%
Advocate Grant - State	16,616	20,052	3,436	20.68%
Advocate Grant - Federal	33,721	43,281	9,560	28.35%
CATS Bus	2,586	3,443	857	33.13%
E-Citation	8,610	9,890	1,280	14.87%
Resource Office Reimbursement	75,000	75,000	0	0.00%
Other	65,095	108,469	43,374	66.63%
Total Intergovernmental	427,883	550,763	122,880	28.72%

- Charges for Services of \$676,363 collected as of June 2024 were \$83,446, or 10.98% lower than the June 2023 total of \$759,809.

	June 2023	June 2024	Increase/ (Decrease)	Percent
Charges for Services				
Liquor Licenses	25,500	25,800	300	1.18%
Engineering/Building Permits	72,443	48,596	(23,847)	-32.92%
Contractor Licenses	29,108	33,832	4,724	16.23%
Plan Reviews	34,990	14,157	(20,833)	-59.54%
Land Leases/Sale	71,987	60,200	(11,787)	-16.37%
Cemetery Fees	17,800	21,545	3,745	21.04%
Recreation Services	462,275	423,737	(38,538)	-8.34%
Other	45,706	48,496	2,790	6.10%
Total Charges for Services	759,809	676,363	(83,446)	-10.98%

- 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.

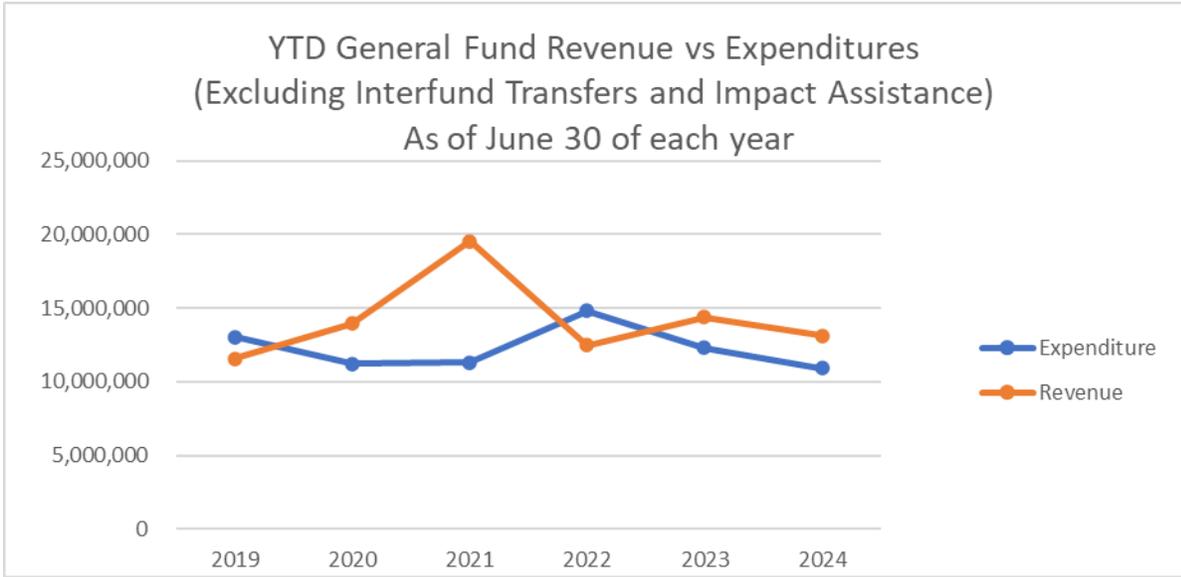
Expenditures

- Expenditures in June 2024 were \$10,902,406 as compared to \$12,308,859 in June 2023, a decrease of \$1,406,453, or 11.43%. 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 6.56% from \$5,354,370 in June 2023 to \$5,003,351 in June 2024. Factors leading to the decrease include two various positions that were vacant and not hired including Economic Development Director and Grant Writer.
- Employee benefits decreased 24.66% from \$2,864,112 in June 2023 to \$2,157,893 in June 2024. 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.
- Year to date capital expenditure decreased \$353,067 from the same time a year ago. The decrease is due to a reduction in the capital budget from \$1,217,586 in Fiscal Year 2023 to \$572,089 in Fiscal Year 2024, a decrease of \$645,497.

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.



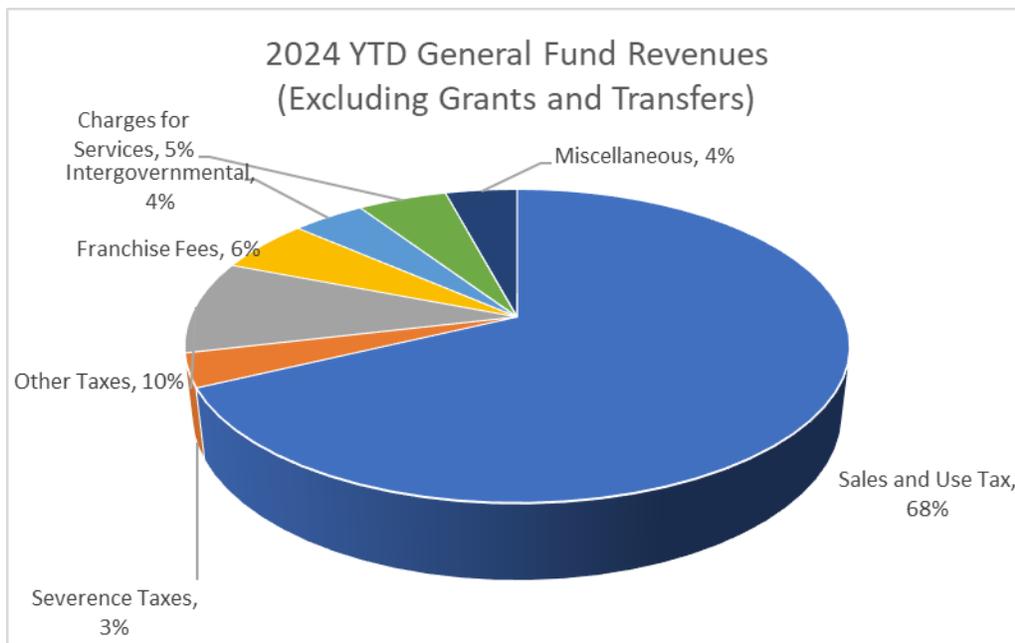
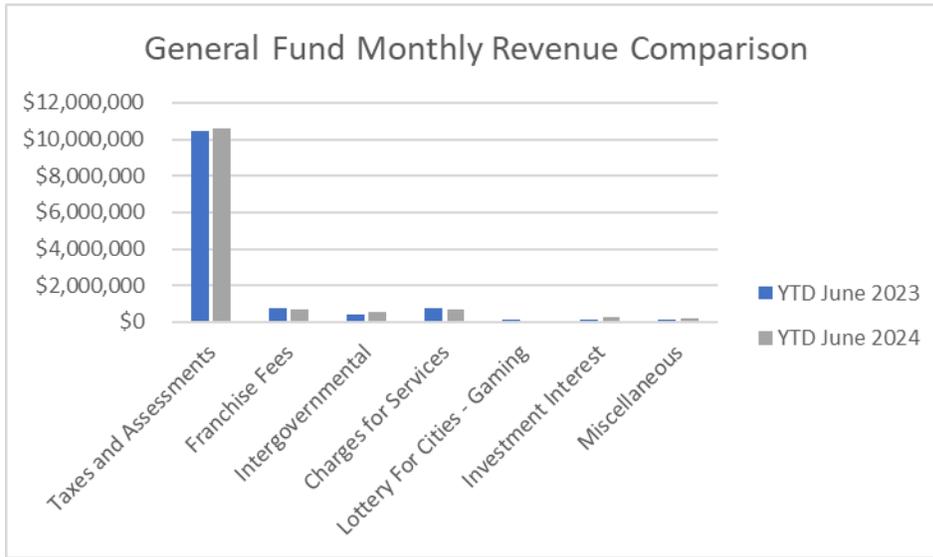
The increase in revenues in FY2020 is the result of increased sales tax receipts from the wind farm projects. The increase in revenue in FY2022 is the result of the receipt of ARPA funds of \$739,793. The increase in revenue in FY 2023 is the result of wind farm projects that are in the preliminary phase.

General Fund	June 2023	June 2024	Increase/ (Decrease)	Increase/ (Decrease)
Year-to-Date Revenues	\$14,379,631	\$13,137,935	(\$1,241,696)	-8.64%
Year-to-Date Expenditures	12,308,859	10,902,406	(1,406,453)	-11.43%
Net revenue over (under) expenditures	\$2,070,772	\$2,235,529	\$164,757	7.96%

Revenues	Adopted Budget	June 2024	June YTD	Above/(Below) Budget	2024
Sales & Use Tax					
Sales Tax	\$3,011,999	\$192,398	\$3,390,166	\$378,167	112.56%
County Option Sales Tax	2,854,823	183,344	3,203,164	348,341	112.20%
State Sales Tax Out of State	395,239	25,247	444,863	49,624	112.56%
State Use Tax	274,991	16,492	263,829	(11,162)	95.94%
County Options Use Tax	417,236	25,072	397,478	(19,758)	95.26%
State Use Tax Out of State	222,730	13,358	213,690	(9,040)	95.94%
Supplemental State Funding	948,711	0	948,710	(1)	100.00%
Federal Mineral Royalty	301,000	0	228,438	(72,562)	75.89%
Severance Tax	302,000	0	220,625	(81,375)	73.05%
Motor Vehicle Tax	290,000	0	266,336	(23,664)	91.84%
Property Tax	500,000	0	493,512	(6,488)	98.70%
Gasoline Tax	385,000	0	376,251	(8,749)	97.73%
Cigarette Tax	45,000	2,706	36,510	(8,490)	81.13%
Lodgers Tax	40,000	5,586	80,225	40,225	200.56%
Total Taxes	9,988,729	464,204	10,563,798	575,069	105.76%
Franchise Fees					
Black Hills Energy	210,000	0	261,472	51,472	124.51%
Rocky Mountain Power	380,000	31,069	380,046	46	100.01%
Charter Communications	80,000	0	64,492	(15,508)	80.61%
Fatbeam LLC	14,000	0	12,234	(1,766)	87.39%
Total Franchise Fees	684,000	31,069	718,244	34,244	105.01%
Intergovernmental					
911 Surcharge	80,000	4,521	111,868	31,868	139.84%
Animal Shelter Fees	9,000	1,174	8,854	(146)	98.37%
Municipal Judge	125,000	18,197	160,734	35,734	128.59%
Court Bonds	0	13,953	9,173	9,173	0.00%
Advocate Grant - State	18,000	1,795	20,052	2,052	111.40%
Advocate Grant - Federal	52,000	3,748	43,281	(8,719)	83.23%
CATS Bus	1,600	700	3,443	1,843	215.18%
E-Citation	10,000	1,110	9,890	(110)	98.90%
Resource Office Reimbursement	75,000	0	75,000	0	100.00%
Recreation Grants	601,450	0	0	(601,450)	0.00%
Other	19,300	17,631	108,469	89,169	562.02%
Total Intergovernmental	991,350	62,829	550,763	(440,587)	55.56%
Charges for Services					
Liquor Licenses	25,500	0	25,800	300	101.18%
Engineering/Building Permits	62,500	2,981	48,596	(13,904)	77.75%
Contractor Licenses	27,000	346	33,832	6,832	125.30%
Plan Reviews	25,000	948	14,157	(10,843)	56.63%
Land Leases/Sale	63,000	1,000	60,200	(2,800)	95.56%
Cemetery Fees	9,000	1,335	21,545	12,545	239.39%
Recreation Services	462,825	64,612	423,737	(39,088)	91.55%
Other	55,450	13,918	48,496	(6,954)	87.46%
Total Charges for Services	730,275	85,140	676,363	(53,912)	92.62%
Lottery For Cities	70,000	0	82,021	12,021	117.17%
Horse Racing	72,741	0	203,972	131,231	280.41%
ARPA Grant	0	0	0	0	0.00%
Investment Interest	347,500	0	257,786	(89,714)	74.18%
Operating Transfers	84,988	7,082	84,988	0	100.00%
Miscellaneous	26,000	0	0	(26,000)	0.00%
Total Revenues	\$12,995,583	\$650,324	\$13,137,935	\$142,352	101.10%

Expenditures	Adopted Budget	June 2024	June YTD	Above/(Below) Budget	2023
City Council	\$98,446	\$10,117	\$99,763	\$1,317	101.34%
City Manager	426,147	41,240	404,812	(21,335)	94.99%
City Attorney	338,426	34,456	383,305	44,879	113.26%
Municipal Judge	200,803	21,182	202,203	1,400	100.70%
Information Technology	371,259	11,657	256,488	(114,771)	69.09%
Human Resources	258,076	10,075	126,729	(131,347)	49.11%
CATS Bus	59,122	6,150	59,783	661	101.12%
Finance Department	474,136	32,591	332,892	(141,244)	70.21%
Non Departmental	527,073	9,059	607,478	80,405	115.26%
Public Works Administration	300,653	21,986	159,381	(141,272)	53.01%
Central Shops	293,350	31,005	264,309	(29,041)	90.10%
Streets Division	643,357	52,005	612,398	(30,959)	95.19%
Building Maintenance Facilities	701,465	74,539	590,474	(110,991)	84.18%
Community Development	127,174	12,858	111,124	(16,050)	87.38%
Economic Development	0	0	0	0	0.00%
Grant Writer	0	0	0	0	0.00%
Building Code Enforcement	111,645	7,450	82,892	(28,753)	74.25%
Police Administration	2,708,244	198,044	2,186,196	(522,048)	80.72%
Animal Control	168,679	15,175	163,981	(4,698)	97.21%
911 Center	706,082	49,363	620,322	(85,760)	87.85%
Fire Department	1,229,215	178,961	1,214,959	(14,256)	98.84%
Code Enforcement	97,339	6,435	66,956	(30,383)	68.79%
Ancillary	105,000	0	105,000	0	100.00%
Nonprofit Agencies	112,500	0	112,500	0	100.00%
Downtown Development	114,747	12,597	118,634	3,887	103.39%
Wyoming Community Gas	0	0	0	0	0.00%
Dangerous Buildings	0	0	0	0	0.00%
Housing Expenses	0	0	3,597	3,597	0.00%
Golf Course	495,411	45,678	419,060	(76,351)	84.59%
Club House	236,622	25,339	251,921	15,299	106.47%
Recreation Grants	601,450	4,647	34,390	(567,060)	5.72%
Recreation Center	789,145	47,980	654,524	(134,621)	82.94%
Shooting Range	110,051	4,729	123,336	13,285	112.07%
Green Spaces	582,465	69,394	532,997	(49,468)	91.51%
Total Expenditures	\$12,988,082	\$1,034,709	\$10,902,406	(\$2,085,676)	83.94%

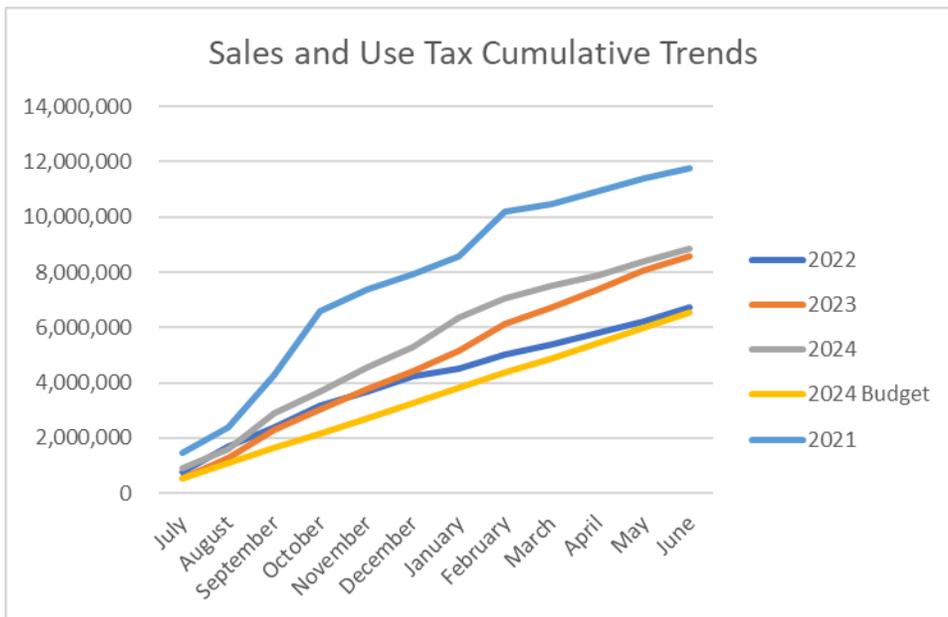
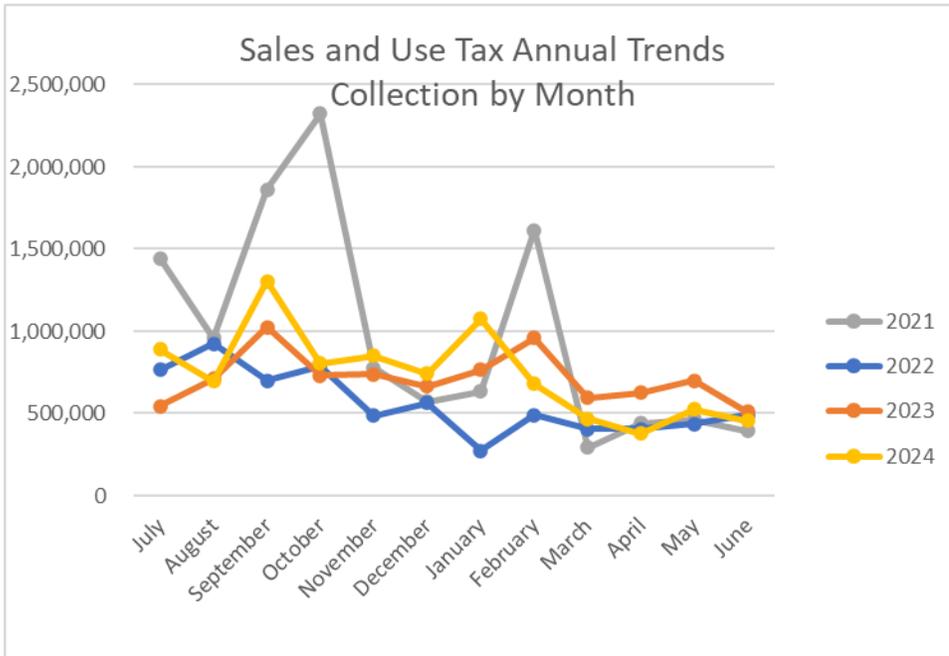
General Fund Revenues



Taxes

The major source of revenues for the General Fund is taxes. The following information is for actual year-to-date collections as of June 30, 2024, compared to the same period in 2023

- **Property Tax** – Property taxes are collected based on the assessed value of the mill levy of properties in the City. Property taxes collected through June 2024 were \$493,512 while the budget was set at \$500,000. 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 \$3,390,166 higher as of June 2024 compared to June 2023. 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 July 2024, motor vehicle taxes collected were lower than the same period in 2023 by \$18,499.
- **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 \$36,510 compared to \$39,910 as of June 2022, which is a decrease of \$3,400 or 8.52%.
- **Franchise Fees** – Included in these revenues are fees related to various utilities. The city has collected \$718,244 as of June 2024, compared to \$752,552 for June 2023.
- **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 \$550,763 as compared to \$427,884 in June 2023, an increase of \$122,879. 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

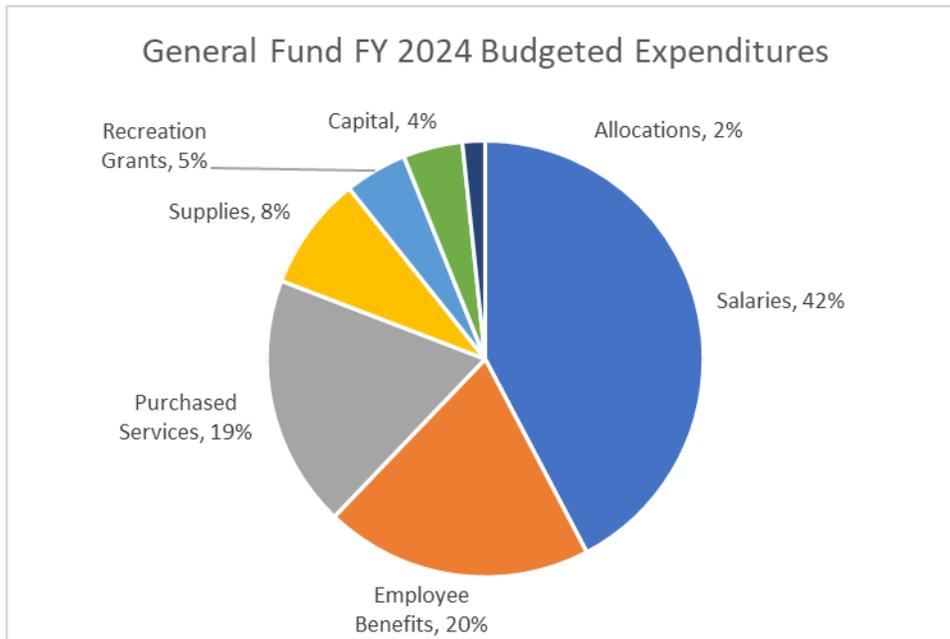
There are several smaller fees that are charged by the city in various departments. Charges for services as of June 30, 2024, were \$676,363, as compared to \$759,809 as of June 30, 2023, a decrease of \$83,446, or 10.92%.

Investment Income

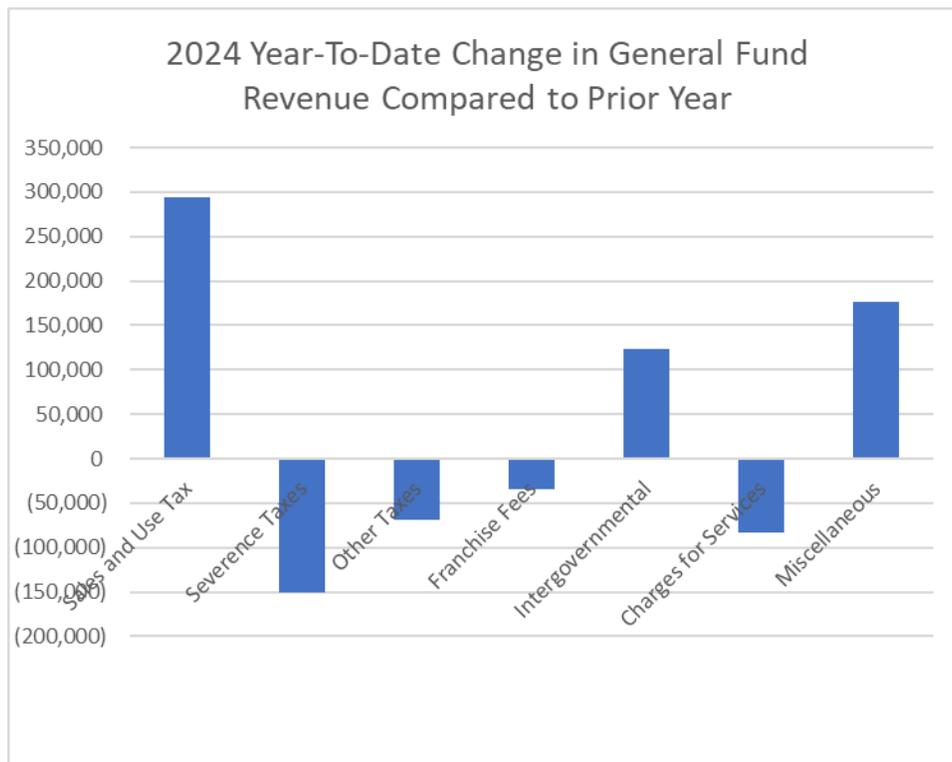
This is the amount of interest earned on the City's investments. As of June 2024, interest earnings were \$257,786 compared to \$160,206 in June 2023, an increase of \$97,580, or 60.91%.

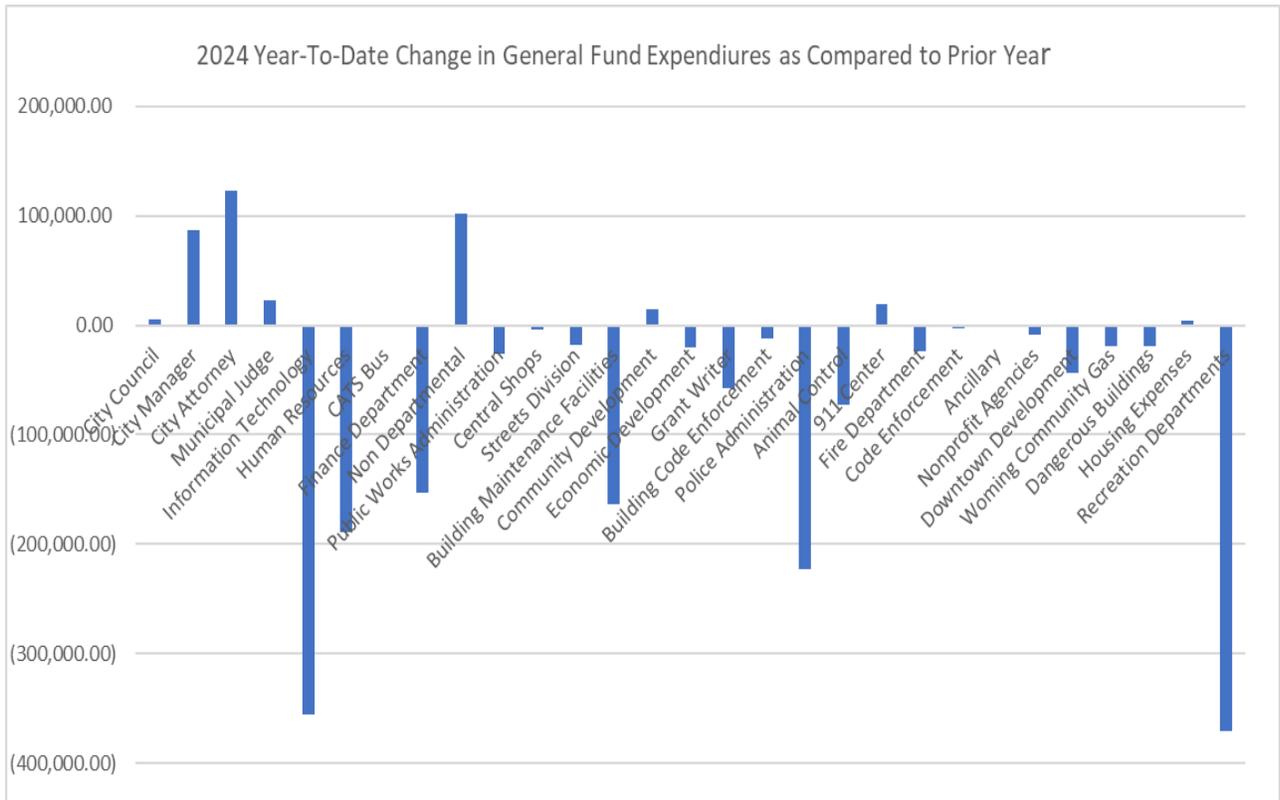
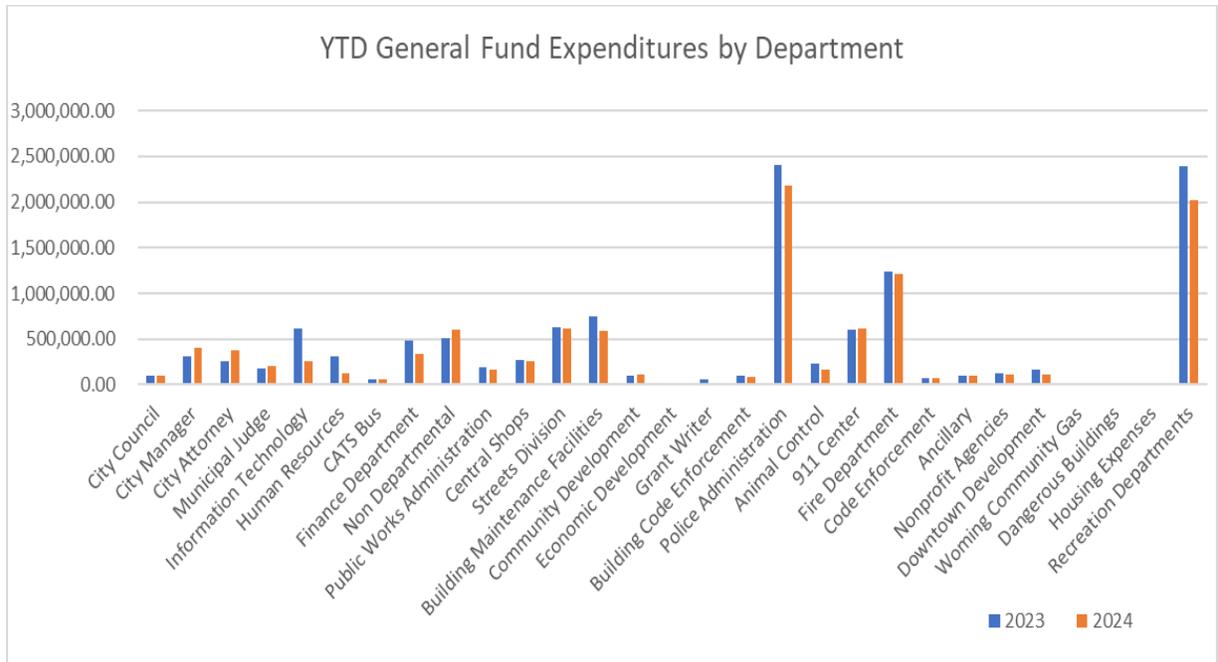
General Fund Expenditures

The total budgeted General Fund Expenditures for 2024 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%.

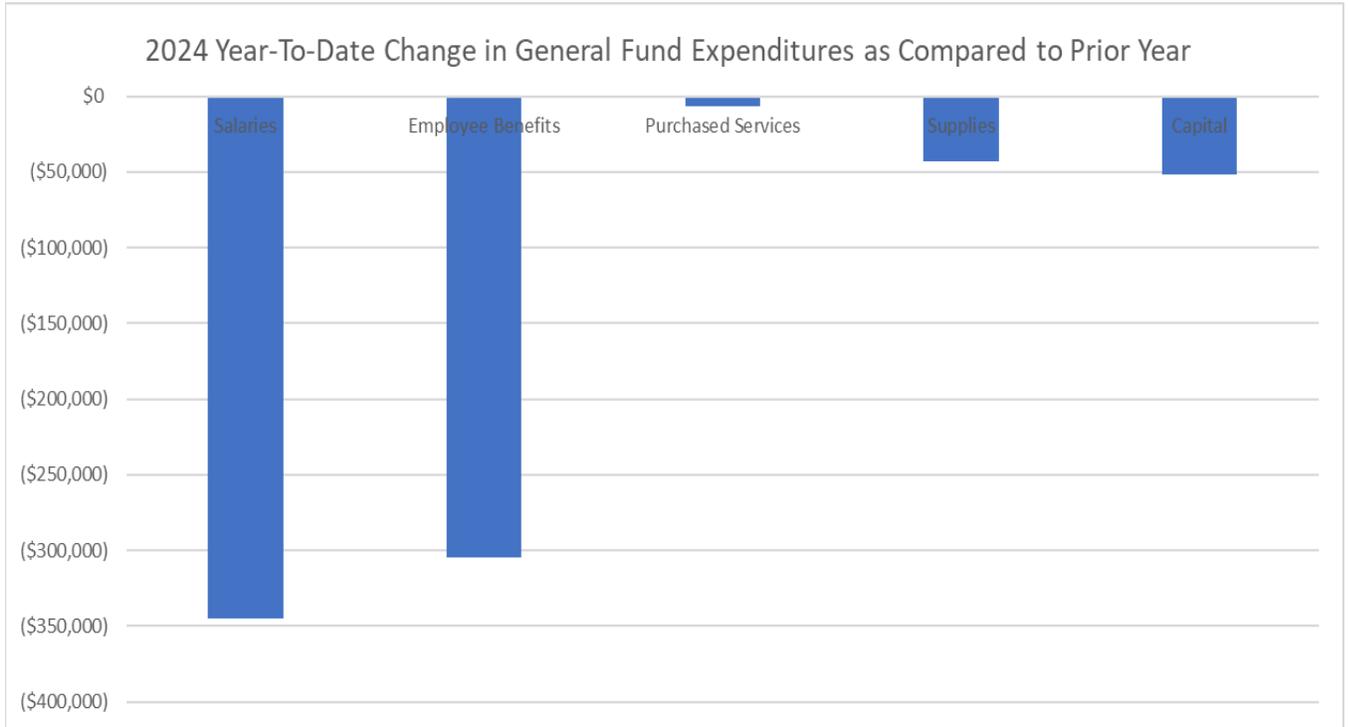


General Fund Expenditure Year-To-Change by Department





General Fund Expenditure Year-To-Date by Object



Golf Course	Budget FY 2024	June 2024 YTD	Above/(Below) Budget	2024
Revenue				
Memberships	\$60,500	\$66,913	\$6,413	10.60%
Pro Shop	46,000	67,194	21,194	46.07%
Greens Fees	70,400	72,893	2,493	3.54%
Cart Rental	60,500	57,953	(2,547)	-4.21%
Miscellaenous	30,700	11,836	(18,864)	-61.45%
Total Revenue	268,100	276,788	8,688	3.24%
Expenditure				
Golf Course				
Salaries	205,903	181,865	(24,038)	-11.67%
Employee Benefits	72,558	64,647	(7,911)	-10.90%
Purchased Services	82,150	71,203	(10,947)	-13.33%
Supplies	75,800	62,365	(13,435)	-17.72%
Capital	59,000	38,979	(20,021)	-33.93%
Total Golf Course Expenditures	495,411	419,060	(76,351)	-15.41%
Pro Shop				
Salaries	100,389	104,924	4,535	4.52%
Employee Benefits	28,733	29,549	816	2.84%
Purchased Services	48,100	57,118	9,018	18.75%
Supplies	59,400	60,329	929	1.56%
Capital	0	0	0	0.00%
Total Pro Shop Expenditures	236,622	251,921	15,299	6.47%
Total Golf Course Expenditures	732,033	670,981	(61,052)	-8.34%
Net Income (Loss)	(463,933)	(394,193)	69,740	-15.03%
General Fund Transfer	463,933	463,933	0	0.00%
Total Impact on Cash Reserves	0	69,740	69,740	0.00%
Revenue Percentage	36.62%	41.25%		

Recreation Center	Budget FY 2024	June 2024 YTD	Above/(Below) Budget	2024
Revenue				
Gun Range	\$22,650	\$10,717	(\$11,933)	-52.68%
Memberships	77,000	63,624	(13,376)	-17.37%
Programing	66,000	33,357	(32,643)	-49.46%
Miscellaenous	29,075	21,680	(7,395)	-25.43%
Total Revenue	194,725	129,378	(65,347)	-33.56%
Expenditure				
Shooting Range				
Salaries	60,688	32,150	(28,538)	-47.02%
Employee Benefits	21,663	9,663	(12,000)	-55.40%
Purchased Services	13,200	15,259	2,059	15.59%
Supplies	14,500	3,113	(11,387)	-78.53%
Capital	0	62,952	62,952	0.00%
Total Shooting Range Expenditures	110,051	123,137	13,086	11.89%
Recreation Center				
Salaries	412,733	318,932	(93,801)	-22.73%
Employee Benefits	179,711	147,429	(32,282)	-17.96%
Purchased Services	143,800	109,895	(33,905)	-23.58%
Supplies	41,900	33,372	(8,528)	-20.35%
Capital	11,000	44,896	33,896	0.00%
Total Recreation Expenditures	789,144	654,524	(134,620)	-17.06%
Total Recreation Expenditures	899,195	777,661	(121,534)	-13.52%
Net Income (Loss)	(704,470)	(648,283)	56,187	-7.98%
General Fund Transfer	704,470	704,471	1	0.00%
Total Impact on Cash Reserves	0	56,188	56,188	0.00%
Revenue Percentage	21.66%	16.64%		

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	92,727	(32,727)
Police Department			
NICE Recording Systems	65,000	29,293	35,708
VIPER 911 Cal Systems	150,000	58,585	91,415
Public Works			
17 Yard Dump Truck	50,000	45,549	4,451
Downtown Striping	40,000	17,599	22,401
Downtown Striping	20,000	8,904	11,096
Community Development			
New Shop Lift	20,000		20,000
Recreation			
Overhead Doors	8,000	8,250	(250)
Indoor Golf Simulator	11,000		11,000
VFW Ball Fields	23,871	31,670	(7,799)
Refinish Gymnasium Floor	11,000	9,746	1,254
Golf Cart Lease	48,000	38,979	9,021
Shooting Range		62,952	(62,952)
Technology			
Services	50,000	25,903	24,097
Deferred Maintenance			
City Hall	340,000	10,600	329,400
Recreation Center	730,000	35,150	694,850
Public Safety	150,000	19,085	130,915
Public Works	335,000		335,000
Golf Course Club House	185,000		185,000
Total	2,296,871	494,993	1,801,878

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	46,016.13	(26,016.13)
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>46,016.13</u>	<u>488,983.87</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	 46,016.13	 1,281,983.87

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	34,256.95	15,743.05
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
Recycling Lean To		84,267.64	(84,267.64)
Public Works			
Truck	70,000.00		70,000.00
Waterline Infrastructure Needs	1,104,781.00	153,071.35	951,709.65
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		61,949.00	(61,949.00)
Total Impact Assistance	<u>2,048,681.00</u>	<u>765,791.98</u>	<u>1,282,889.02</u>

Impact Assistance Funds

Cash - Impact Assistance	<u>\$2,574,357</u>
Fund Balance, June 2013	39,342
Revenues Over Expenditures	<u>2,535,016</u>
Fund Balance, June 2024	<u>2,574,357</u>
Revenues - July 2013 through June 2024	5,401,195
Expenditures - July 2013 through June 2024	<u>2,866,179</u>
Revenues Over Expenditures	\$2,535,016

Impact Assistance Budget Status	
Fiscal Year 2024 Per Budget	\$1,848,681
ARPA Spring Boxes	(717,000)
Pretreatment	(387,781)
Expenditures	<u>(743,900)</u>
Total Expenditures	<u>(1,848,681)</u>
Expenditures Pretreatment	153,071
Expenditures	<u>667,532</u>
Total Expenditures	820,603
ARPA Spring Boxes	717,000
Pretreatment	234,710
Other	<u>76,368</u>
Remaining Fiscal Year 2024 Budget	1,028,078

Cash Remaining After Budget Allocations	
TB Flats	\$123,757
Gateway West	10,261
Ekola	69,635
Choke Cherry	1,998,055
Rock Creek	55,263
Transwest Express	112,551
Miscellaneous	<u>204,835</u>
Total Cash	\$2,574,357

Specific Purpose Tax 2019 (Sixth Penny)

Cash	<u>\$4,608,098</u>
Fund Balance, June 2020	0
Revenues Over Expenditures	<u>4,608,098</u>
Fund Balance, June 2024	<u>4,608,098</u>
Revenues - July 2020 through June 2024	6,697,040
Expenditures - July 2020 through June 2024	<u>2,088,942</u>
Revenues Over Expenditures	<u>\$4,608,098</u>

Capital Facilities Fund

Cash	<u>\$41,822</u>
Fund Balance, July 2020	40,537
Revenues Over Expenditures	<u>1,285</u>
Fund Balance, May 2024	<u>41,822</u>
Revenues - July 2020 through May 2024	1,285
Expenditures - July 2020 through May 2024	<u>0</u>
Revenues Over Expenditures	<u>\$1,285</u>

Capital Facilities Tax #2

Cash	<u>\$28,390</u>
Fund Balance, July 2020	11,566
Revenues Over Expenditures	<u>16,824</u>
Fund Balance, June 2024	<u>28,390</u>
Revenues - July 2020 through June 2024	918,780
Expenditures - July 2020 through June 2024	<u>901,956</u>
Revenues Over Expenditures	<u>\$16,824</u>

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

	Revenue	Expenditure	Net Revenue Over/(Under) Expenditure
Governmental Fund Types			
General Fund	\$13,137,935	\$10,902,406	\$2,235,529
Impact Assistance	941,167	820,603	120,564
Capital Facilities Tax	1,331,473	18,206	1,313,267
Total Governmental Fund Types	15,410,576	11,741,215	3,669,361
Proprietary Fund Types			
Enterprise			
Water Fund	2,976,184	1,898,409	1,077,775
Sewer Fund	1,039,847	713,996	325,852
Landfill Fund	1,729,825	1,356,039	373,785
Recycling Fund	327,689	213,939	113,750
Internal Service			
Employee Insurance	2,343,383	2,516,623	(173,240)
Total Proprietary Fund Types	8,416,928	6,699,006	1,717,922
All Fund Types	\$23,827,503	\$18,440,221	\$5,387,282

City of Rawlins
Cash Flow Statement – Water Fund
June 30, 2024

	June 2024	June YTD	FY2024 Budget	Above/(Below) Budget	2024
Revenue					
Water Usage Fees	\$293,682	\$2,869,910	\$3,078,743	(\$208,833)	93.22%
Miscellaneous	3,508	76,756	110,000	(33,244)	69.78%
Interest Income	0	29,519	10,000	19,519	295.19%
Total Revenue	<u>297,190</u>	<u>2,976,184</u>	<u>3,198,743</u>	<u>(222,559)</u>	<u>93.04%</u>
Expenditure					
Utilities Water					
Salaries	15,612	189,599	260,519	(70,920)	72.78%
Employee Benefits	6,335	82,917	120,178	(37,261)	68.99%
Purchased Services	24,517	107,484	143,700	(36,216)	74.80%
Supplies	11,823	138,800	210,164	(71,364)	66.04%
Capital	3,532	3,532	215,000	(211,468)	1.64%
Debt Service	0	84,913	101,956	(17,043)	83.28%
Transfer	818	16,692	16,692	0	100.00%
Total Utilities Water	<u>62,636</u>	<u>623,937</u>	<u>1,068,209</u>	<u>(444,272)</u>	<u>58.41%</u>
Water Treatment Plant					
Salaries	24,336	224,452	290,799	(66,347)	77.18%
Employee Benefits	11,188	126,400	230,056	(103,656)	54.94%
Purchased Services	25,363	412,388	528,000	(115,612)	78.10%
Supplies	24,229	110,937	266,200	(155,263)	41.67%
Capital	0	64,816	320,000	(255,184)	20.26%
Debt Service	0	314,273	314,274	(1)	100.00%
Transfer	1,767	21,205	81,205	(60,000)	26.11%
Total Water Treatment Plant	<u>86,883</u>	<u>1,274,472</u>	<u>2,030,534</u>	<u>(756,062)</u>	<u>62.77%</u>
Total Water Fund Expenditures	<u>149,519</u>	<u>1,898,409</u>	<u>3,098,743</u>	<u>(1,200,334)</u>	<u>61.26%</u>
Net Income (Loss)	<u>147,671</u>	<u>1,077,775</u>	<u>100,000</u>	<u>977,775</u>	<u>1077.78%</u>
Cash Reserves			0		
Contingency			(100,000)		
Total Impact on Cash Reserves			<u>0</u>		

City of Rawlins
Cash Flow Statement – Sewer Fund
June 30, 2024

	June 2024	June YTD	FY2024 Budget	Above/(Below) Budget	2024
Revenue					
Sewer Usage Fees	\$88,643	\$1,023,328	\$1,017,027	\$6,301	100.62%
Miscellaneous	279	7,331	6,000	1,331	122.18%
Interest Income	0	9,189	1,000	8,189	918.90%
Total Revenue	88,922	1,039,847	1,024,027	15,820	101.54%
Expenditures					
Utilities Sewer					
Salaries	8,943	129,128	203,039	(73,911)	63.60%
Employee Benefits	3,137	49,010	83,237	(34,227)	58.88%
Purchased Services	10	79,400	24,000	55,400	330.83%
Supplies	1,300	28,309	24,750	3,559	114.38%
Capital	0	0	243,000		
Debt Service	0	90,505	160,275	(69,770)	56.47%
Transfer	954	9,500	9,500	0	100.00%
Total Utilities Sewer	14,344	385,852	747,801	(118,949)	51.60%
Wastewater Treatment					
Salaries	12,305	113,348	109,022	4,326	103.97%
Employee Benefits	5,440	60,034	59,777	257	100.43%
Purchased Services	31,243	132,956	125,500	7,456	105.94%
Supplies	823	9,806	15,500	(5,694)	63.26%
Capital	0	0	550,000	(550,000)	0.00%
Transfer	1,411	12,000	12,000	0	100.00%
Total Wastewater Treatment	51,221	328,144	871,799	(543,655)	37.64%
Total Sewer Fund Expenditures	65,565	713,996	1,619,600	(905,604)	44.08%
Net Income (Loss)	23,357	325,852	(595,573)	921,425	-54.71%
Cash Reserves			595,573		
Contingency			0		
Total Impact on Cash Reserves			0		

City of Rawlins
Cash Flow Statement – Landfill Fund
June 30, 2024

	June 2024	June YTD	FY2024 Budget	Above/(Below) Budget	2024
Revenue					
Gate Fees	\$105,561	\$1,068,609	\$1,075,000	(\$6,391)	99.41%
Solid Waste Fees	53,209	635,619	650,000	(14,381)	97.79%
Salavage	0	0	8,500	(8,500)	0.00%
Interest Income	0	25,597	800	24,797	3199.60%
Total Revenue	158,770	1,729,825	1,734,300	(4,475)	99.74%
Expenditures					
Landfill Expense					
Salaries	24,540	241,137	250,619	(9,482)	96.22%
Employee Benefits	9,233	104,601	117,690	(13,089)	88.88%
Purchased Services	200,187	828,958	818,260	10,698	101.31%
Supplies	3,602	29,975	33,750	(3,775)	88.82%
Capital	0	17,000	134,000	(117,000)	12.69%
Debt Service	0	108,777	54,389	(28,798)	47.05%
Transfer	2,132	25,591	25,591	1,330,448	5298.89%
Total Landfill Expenditures	239,694	1,356,039	1,434,299	(78,260)	94.54%
Net Income (Loss)	(80,924)	373,785	300,001	73,784	124.59%
Cash Reserves			200,001		
Contingency			100,000		
Total Impact on Cash Reserves			0		

City of Rawlins
Cash Flow Statement – Recycle Fund
June 30, 2024

	June 2024	June YTD	FY2024 Budget	Above/(Below) Budget	2023
Revenue					
Recycling Monthly Fee	\$25,296	\$302,077	\$277,000	\$25,077	109.05%
Recycling	898	23,634	24,625	(991)	95.98%
Interest	0	1,977	0	0	0.00%
Total Revenue	<u>26,194</u>	<u>327,689</u>	<u>301,625</u>	<u>24,086</u>	<u>108.64%</u>
Expenditures					
Recycling Center					
Salaries	12,872	112,978	148,714	(35,736)	75.97%
Employee Benefits	6,283	65,209	83,842	(18,633)	77.78%
Purchased Services	4,913	31,228	31,500	(272)	99.14%
Supplies	863	4,524	6,500	(1,976)	69.60%
Capital	0	0	0	0	0.00%
Total Recycling Center Expenditures	<u>24,932</u>	<u>213,939</u>	<u>270,556</u>	<u>(56,617)</u>	<u>79.07%</u>
Net Income (Loss)	1,262	113,750	31,069	80,704	366.12%
Cash Reserves			31,069		
Contingency			<u>0</u>		
Total Impact on Cash Reserves			0		

City of Rawlins
Cash Flow Statement – Self Insurance
June 30, 2024

	June 2024	June YTD	FY2024 Budget	Above/(Below) Budget	2023
Revenue					
Insurance Premiums	\$110,474	\$1,464,317	\$2,021,264	(\$556,947)	72.45%
Flexible Spending	2,781	38,273	46,126	(7,853)	82.98%
Reimbursements	24,130	716,639	179,143	537,496	400.04%
Vision Premiums	1,802	23,302	25,127	(1,825)	92.74%
Dental Premiums	5,489	62,695	55,551	7,144	112.86%
Interest	3,466	38,157	10,612	27,545	0.00%
Total Revenue	148,143	2,343,383	2,337,823	5,560	100.24%
Expenditures					
Self Insurance					
Contractual Services	33,763	444,154	535,813	(91,659)	82.89%
Flexible Spending	4,136	32,220	46,126	(13,906)	69.85%
Claims	44,692	1,951,553	1,654,433	297,120	117.96%
Vision Care Premiums	1,711	22,067	101,452	(79,385)	21.75%
Dental Care Premiums	5,175	66,629	0	66,629	0.00%
Total Recycling Center Expenditures	89,477	2,516,623	2,337,824	178,799	107.65%
Net Income (Loss)	58,666	(173,240)	(1)	(173,239)	