

# Fiscal Year 2025

## City of Rawlins, Wyoming



## Proposed Annual Operating and Capital Budget

## **About the Cover**

The Union Pacific Railroad Depot is a one-story brick and granite transportation structure with Richardsonian Romanesque elements constructed in 1901 with a baggage and telegraph addition to the west side and an Eating House addition to the east side. The Depot is representative of the influence of the railroad and its transportation connections as related to the development and growth of Rawlins. The railroad served as a reason for settlement and its transportation links provided support for the development of other industries and expansion of the city.



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# Introductory Section



## **Vision Statement**

Rawlins is a unique and vibrant city where genuine, resilient residents enjoy living in an appealing, safe, and welcoming community filled with boundless opportunities.

## **Mission Statement**

The City of Rawlins is dedicated to building public trust by providing exceptional services in a professional, safe, transparent, and fiscally responsible manner.

## **Directives**

### **Employees**

Our city ensures a culture of trust through compassion, competence and integrity. Our city's ability to provide high quality services is dependent on our ability to recruit, train and retain high quality employees.

### **Beautification**

Our city increases the visual appeal of our natural and built landscapes by leveraging available tools and resources, in partnership with community stakeholders.

### **Infrastructure**

Our city is dedicated to the improvement of existing infrastructure (i.e. utilities, parks, streets) in order to support current service demands and future growth opportunities.

### **Community Trust and Engagement**

Our city is committed to strengthening our residents' trust through focusing on open communication, transparency and accountability.

### **Community and Economic Development**

Our city strengthens our businesses and community through recruitment, retention, and expansion of commerce; and development-friendly ordinances for sustainable growth.

# City of Rawlins City Council



## City Council

Mayor Terry L. Weickum - Ward 1 (January 2021 through January 2025)

Vice Mayor Steve Sanger – Ward 3 (January 2023 through January 2027)

Darril Garner – Ward 2 (January 2021 through January 2025)

Tonya Lewman – Ward 2 (January 2023 through January 2027)

Bruce Seilaff – Ward 1 (January 2023 through January 2027)

Chris Weisenburg – Ward 3 (January 2021 through January 2025)

Jacquelin R Wells – At Large (January 2023 through January 2027)

## Appointed Officials

| <u>Name</u>         | <u>Position</u> |
|---------------------|-----------------|
| Thomas Sarvey       | City Manager    |
| Pinita Maberry-Nave | City Attorney   |
| H. Michael Bennett  | Municipal Judge |

## Department Directors

| <u>Name</u>    | <u>Position</u>                |
|----------------|--------------------------------|
| Michael Ward   | Chief of Police                |
| Allen Robinson | Fire Chief                     |
| Nikki Howell   | Recreation Director            |
| Cody Dill      | Public Works Director          |
| Luis Lascano   | Community Development Director |
| Thomas Sarvey  | Interim Finance Director       |
| Lynn Shearer   | City Clerk                     |
| Mira Miller    | Community Relations Director   |
| Gail Dahl      | Court Clerk                    |
| Pam Thayer     | DDA Executive Director         |

City of Rawlins  
**Boards and Commissions**  
FY 2025

## Boards & Commissions

### Quasi-Judicial Boards

The seven-member **Board of Adjustments** reviews applications for variances from zoning requirements, appeals from administrative decisions concerning zoning, and certification of legal non-conforming uses. Members serve a three-year term, with appointments in January. Meetings held on third Thursday, 5:30, City Hall.

- Bruce Seilaff, Council Representative (Term of Office)
- Christina Linn, term expires January 31, 2027
- Anne-Terri Ezell, term expires January 31, 2027
- Stanley Bugg, term expires January 31, 2025
- Shauna Roberts, term expires January 31, 2026
- Vacant, term expires January 31, 2025
- Vacant, term expires January 31, 2026

The seven-member **Planning & Zoning Commission** is responsible for preparing and updating the Comprehensive Plan, Zoning Ordinance and Subdivision regulations; advising the City Council on adoption of regulations, zoning changes and subdivisions; and approving Special Use Permits. Members serve a three-year term, with appointments in January. Meetings held on second Tuesday, 5:30, City Hall.

- Chris Weisenburg, Council Representative (Term of Office)
- Shauna Roberts, term expires January 31, 2027
- Sherril Bailey, term expires January 31, 2027
- Jeff Askins, term expires January 31, 2025
- Patti Hays, term expires January 31, 2027
- Richard Wilson, term expires January 31, 2026
- Jenita Calton, term expires January 31, 2026

### Civil Service Commissions

The three-member **Fire Civil Service Commission** governs the Fire Department's civil service rules and regulations and oversees hiring and promotions for fulltime paid, uniformed firefighters. Members serve a three-year term, with appointments in November and February. Meetings held as necessary, Fire Station #2.

- Terry Patterson, term expires November 30, 2025
- Anna Blackford, term expires November 30, 2026
- Mark Pappenheim, term November 30, 2024

City of Rawlins  
**Boards and Commissions (Continued)**  
FY 2025

The three-member **Police Civil Service Commission** governs the Police Department’s civil service rules and regulations and oversees hiring and promotions for police officers. Members serve a three-year term, with appointments in January. Meeting held on third Thursday, 4:00 pm, Police Department, as needed.

- Robert Stipe, term expires January 31, 2027
- Travis Moore, term expires January 31, 2026
- Michael Lujan, term expires January 31, 2025

**Special District**

The nine-member **Rawlins Downtown Development Authority (DDA)/Main Street Board** and their four focused committees work to continue to improve downtown Rawlins vibrant, revitalized, sustainable historic district that is family-friendly with great dining, retail and entertainment for the community and visitors. Members serve a four-year term, with appointments in December. Meetings held on third Monday, 4:00 pm, at the Business Innovation Hub.

- Steve Sanger, Council Representative (Open Term)
- Stephanie Kramer, Inside DDA District, term expires December 31, 2024
- Heidi Larsen, Inside DDA District, term expires December 31, 2025
- Mike Hellman, Inside DDA District, term expires December 31, 2025
- Ryta Sondergard, Inside DDA District, term expires December 31, 2026
- Holly Hopkins, Outside DDA District, term expires December 31, 2024
- Stephanie Hinkle, Inside DDA District, term expires December 31, 2027
- Katie Smith, Inside DDA District, term expires December 31, 2027
- Vacant, Chamber Representative (Open Term)

**Advisory Boards**

The nine-member **Parks & Recreation Advisory Committee** advises on the development of recreational facilities, parks, and programs to enhance physical and mental well-being of all ages and to add meaning to the leisure time of the entire community. This committee includes two youth members with a one-year term appointed in June, and seven adult members with a three-year term appointed in December. Meetings held on the first Thursday, 6:00 pm, Recreation Center.

- Abby Perry, term expires December 31, 2025
- Steve Sanger, term expires December 31, 2025
- Cody Anderson, term expires December 31, 2024
- Michaela Johnson, term expires December 31, 2024
- Katie Adams, term expires December 31, 2026
- Sophia Johnston, youth member, term expires June 30, 2024

City of Rawlins  
**Boards and Commissions (Continued)**  
FY 2025

- Mary-Pat Whitfield, term expires December 31, 2026
- Vacant, youth member, term expires June 30, 2024
- Dr. Cristy Pelham, term expires December 31, 2025
- Vacant, youth alternate, term expires June 30, 2024
- Vacant, youth alternate, term expires June 30, 2024

The seven-member **Rochelle Ranch Golf Course Advisory Board** advises on the use of the sport of golf for promoting the physical and mental well-being of residents of all ages and adding meaning to the leisure time of the entire community. Members serve a three-year term, with appointments in December. Meetings held on third Monday, 6:00 pm, Golf Course.

- Timothy Hofmann, term expires December 31, 2026
- Philip Canaday, term expires December 31, 2025
- Mike Sheller, term expires December 31, 2026
- Stephen Skordas, term expires December 31, 2026
- Sondra Dent, term expires December 31, 2024
- Edgar “Win” Haymond, term expires December 31, 2025
- Tonya Taylor, term expires December 31, 2024

The nine-member **Rawlins Community Shooting Ranges Advisory Board** advises on the use of the shooting sports in promoting the physical and mental well-being, to encourage the safe and effective training, education, and development of shooters and to promote the shooting sports and competitions at the facilities. Members serve a three-year term, with appointments in June. There are also two alternate positions, who vote in the absence of full members. Meetings held on the second Wednesday, 6:00 pm, May-October at Outdoor Range, November-April at Recreation Center.

- Todd Canaday, term expires June 30, 2025
- Tonya Taylor, term expires June 30, 2025
- James Shearer, II, term expires June 30, 2024
- Brent Wilkes, term expires June 30, 2026
- Roger Epp, term expires June 30, 2025
- James Ainsworth, term expires June 30, 2024
- Larry Jackson, term expires June 30, 2024
- Chris Iacovetto, term expires June 30, 2026
- David Gier, term expires June 30, 2026
- Megan McComas - 1st Alternate, term expires June 30, 2025
- Anthony Zabala - 2nd Alternate, term expires June 30, 2024

City of Rawlins  
**Boards and Commissions (Continued)**  
FY 2025

The six-member **Urban Mule Deer Advisory Group** uses data to recommend a plan with various control alternatives to the Rawlins City Council that will decrease the number of urban deer conflicts while maintaining a healthy deer population for all to see and enjoy. Two citizens are appointed for a two-year term, with the next appointments in January 2025. Two members of both the Rawlins Police Department and Wyoming Game and Fish comprise the remainder of the group. Meetings held as necessary, City Hall.

- Justin Carrico, term expires January 1, 2025
- Reese Irvine, term expires January 1, 2025

Joint Power and Intergovernmental Boards

The City of Rawlins appoints one member to the ten-member **Carbon County Visitor's Council Board** that administers the local lodging tax to promote our County to tourists and travelers and to provide advertising, marketing, and sponsorship grants. Members serve a three-year term, with the next appointment in June 2025. Meetings held on third Wednesday, 10:00 am, various locations.

- Mary-Pat Whitfield, term expires June 30, 2025

The City of Rawlins appoints half of the seven-member **Old Penitentiary Joint Powers Board**, whose mission is to preserve and operate the Wyoming Frontier Prison Historic Site and provide historic significance, tourism, education, and recreational opportunities for the visitors and residents of the City of Rawlins and Carbon County. Members serve a three-year term, with appointments in April. Meetings held on second Thursday, 6:00 pm, Wyoming Frontier Prison.

- Dennis Carpenter, County position, term expires April 30, 2027
- Kathy Hiatt, County position, term expires April 30, 2025
- Keith Miles, County position, term expires April 30, 2026
- Vacant, City on even years; County on odd years
- Natasha Keierleber, City position, term expires April 30, 2027
- Tyrell Perry, City position, term expires April 30, 2025
- Megan Cragun, City position, term expires April 30, 2026

The City of Rawlins appoints half of the five-member **Rawlins-Carbon County Airport Board** which provides control, supervision, maintenance, operation, and expansion of joint City-County Airport to furnish airport service to both the City and County. Members serve a five-year term, with appointments in January. Meetings held on 2<sup>nd</sup> Wednesday, 5:15 pm, Airport.

- Megan McComas, term expires January 31, 2028
- Dean Parker, term expires January 31, 2028
- Zachary Hartsorn, term expires January 31, 2026
- Douglas Smith, term expires January 31, 2025

City of Rawlins  
**Boards and Commissions (Continued)**  
FY 2025

- James R. Eggleston, term expires January 31, 2027

The fifteen-person **Rawlins Urban Systems Committee** includes four citizens appointed by the City of Rawlins. This is a requirement of the Department of Transportation to obtain public input to determine the priority for certain street development and improvement projects, which are funded by the department with Federal Funding specifically allocated for Urban Centers. Members serve a four-year term, with appointments in January. Meetings held as necessary, City Hall.

- Judy Dixon, County position, term expires January 31, 2028
- John Espy, County Commissioner, term expires January 31, 2025
- Kristy Rowan, Citizen – County, term expires January 31, 2025
- Timothy Pacheco, City position, term expires January 31, 2027
- Sheri Shillinger, City position, term expires January 31, 2026
- Franca Sperling-jacox, City position, term expires January 31, 2027
- Vacant, City position, term expires January 31, 2028
- Tom Sarvey, City Manager Permanent Position
- Michael Ward, Police Chief Permanent Position
- Cody Dill, Public Works Director Permanent Position
- Lou Lascano, Community Development Director Permanent Position
- Karl Smith, City Engineer Permanent Position
- Darril Garner, City Council Permanent Position
- Allen Robinson, Fire Chief Permanent Position
- Aaron Spenny, WYDOT Resident Engineer
- Non-Voting Member, Julianne Monahan, WYDOT Permanent Position
- Non-Voting Member, Jake Lonn, WYDOT Resident Engineer

More information and application can be found at [www.rawlinswy.gov/boards](http://www.rawlinswy.gov/boards). The public is welcome at all meetings; please check online or call to confirm specific meeting dates, locations, and times.

# About the City of Rawlins

## General Information

The City of Rawlins is located in the south-central portion of Wyoming in Carbon County, the third largest county in Wyoming by area. It is named for Union General John Aaron Rawlins, who camped in the locality in 1867 while surveying for the Union Pacific Railroad. Its southern boundary is the Wyoming/Colorado border. Rawlins's land area is approximately 8.29 square miles and conveniently located on Interstate 80 and US 287, 99 miles west of Laramie and 108 miles east of Rock Springs. Rawlins's population has grown from 4,868 in 1930 to approximately 8,221 in 2020. The population has decreased from its height in 1980 of 11,547.

“Rawlins Red” is a red pigment containing hematite, an oxide of iron that was mined near Rawlins. Paint containing Rawlins Red has anti-rust properties and is thought to have been used as the original paint on the Brooklyn Bridge.

The Continental Divide, which separates the eastern and western watersheds of North America, runs north and south through the county. The Continental Divide Trail, running from New Mexico to Canada passes directly through Rawlins. Albuquerque, Billings, Boise, Denver, and Salt Lake City are all within a 600-mile radius from Rawlins.

## Governing Body

The City of Rawlins operates under a Council-Manager form of government as outlined in State of Wyoming Statutes 15-4, Article 2. The city employs a full-time City Manager, appointed by the City Council to oversee the efficient operations of the city. All department heads and staff are appointed by the City Manager. Seven operational departments report to the City Manager:

- Finance
- Fire
- Human Resources
- Recreation
- Planning and Community Development
- Police
- Public Works

The entire legislative authority for the City of Rawlins is vested in the seven-member Rawlins City Council. Citizens from each of the City's three wards elect two representatives, and one at-large representative, to become members of the City Council. The terms of office of the councilpersons are four years, but are overlapping so that the City is provided with a continuity of knowledge in the City business and legislative matters. In the case of Rawlins, the Mayor and Vice Mayor are appointed by other members of the council and have no more authority than any other member of

the council. The City Council meets the first and third Tuesdays of each month for regular session. In addition, numerous special meetings and work sessions are scheduled throughout the year. Besides approving the budget appropriations, the City Council is responsible for enacting policies through ordinances, resolutions and regulations governing the City as well as for appointing the members of committees and advisory boards. The City Manager, Attorney, and Municipal Judges report to the City Council. All other City employees report to the City Manager.

### City Economy

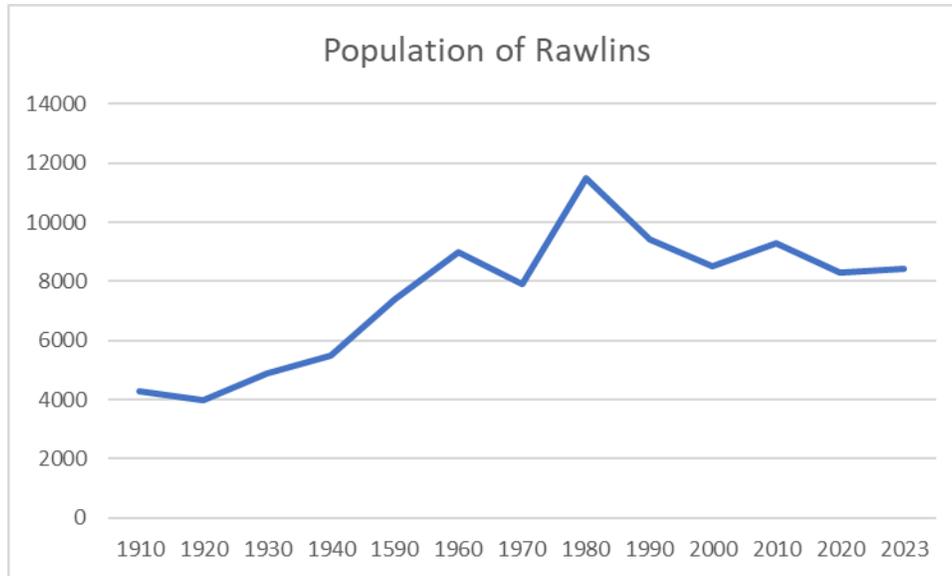
The community has a workforce of 3,660.

| Industry                                       | Workers      | Percentage     |
|--|--------------|----------------|
| Educational Services                           | 308          | 8.42%          |
| Health Care and Social Assistance              | 252          | 6.89%          |
| Retail Trade                                   | 484          | 13.22%         |
| Public Administration                          | 471          | 12.87%         |
| Transportation and Warehousing                 | 172          | 4.70%          |
| Utilities                                      | 83           | 2.27%          |
| Construction                                   | 247          | 6.75%          |
| Accommodation and Food Services                | 407          | 11.12%         |
| Arts, Entertainment and Recreation             | 82           | 2.24%          |
| Manufacturing                                  | 483          | 13.20%         |
| Mining, Quarrying and Oil and Gas Extraction   | 297          | 8.11%          |
| Other Services                                 | 145          | 3.96%          |
| Administrative and Support                     | 78           | 2.13%          |
| Professional Scientific and Technical Services | 57           | 1.56%          |
| Information                                    | 61           | 1.67%          |
| Finance and Insurance                          | 14           | 0.38%          |
| Real Estate and Rental and Leasing             | 7            | 0.19%          |
| Wholesale Trade                                | 12           | 0.33%          |
| <b>Total</b>                                   | <b>3,660</b> | <b>100.00%</b> |

Date from the Census Bureau ACS 5-year Estimate.

### Population

Population (year 2022): 8,197 according to the Economic Analysis Division



|   | 2022  | 2021    | 2020    | 2019    | 2018    | 2017    |
|---|-------|---------|---------|---------|---------|---------|
| <b>Rawlins</b>                              | 8,197 | 8,298   | 8,241   | 8,559   | 8,546   | 8,840   |
| <b>Carbon County</b>                        |       | 14,649  | 14,800  | 14,971  | 15,303  | 15,618  |
| <b>% Carbon County residents in Rawlins</b> |       | 56.65%  | 55.68%  | 57.17%  | 55.85%  | 56.60%  |
| <b>State of Wyoming</b>                     |       | 578,803 | 578,759 | 577,737 | 579,315 | 585,501 |
| <b>% Wyoming residents in Rawlins</b>       |       | 1.43%   | 1.42%   | 1.48%   | 1.48%   | 1.51%   |
| Male  |       | 7,942   | 7,877   | 8,081   | 8,213   | 8,417   |
| Female                                      |       | 6,707   | 6,923   | 6,890   | 7,090   | 7,201   |
| Under 18 years                              |       | 3,312   | 3,362   | 3,419   | 3,576   | 3,721   |
| 18 to 24 years                              |       | 1,129   | 1,078   | 1,096   | 1,126   | 1,209   |
| 25 to 44 years                              |       | 4,004   | 3,993   | 4,081   | 4,146   | 4,250   |
| 45 to 64 years                              |       | 3,598   | 3,701   | 3,812   | 3,970   | 4,120   |
| 65 years and over                           |       | 2,606   | 2,666   | 2,563   | 2,485   | 2,318   |
| <b>Median Age</b>                           |       | 39.2    | 39.4    | 39.0    | 38.4    | 37.4    |

The population of Rawlins in 2023 is estimated at 8,413, it is the 12<sup>th</sup> largest city in Wyoming and the 3,538<sup>th</sup> largest in the United States.

The average household income in Rawlins is \$70,054 with a poverty rate of 13.6%.

Source: Census Reporter

## Education

Residents are zoned to schools in the Carbon County School District No.1. Carbon County School District No.1 services the western portion of Carbon County and a small portion of northeastern Sweetwater County including the Town of Baggs, Town of Bairoil, City of Rawlins, and the Town of Sinclair. The schools include Rawlins High School, Victory High School, Rawlins Middle School, Rawlins Elementary School, and Little Snake River Valley School.

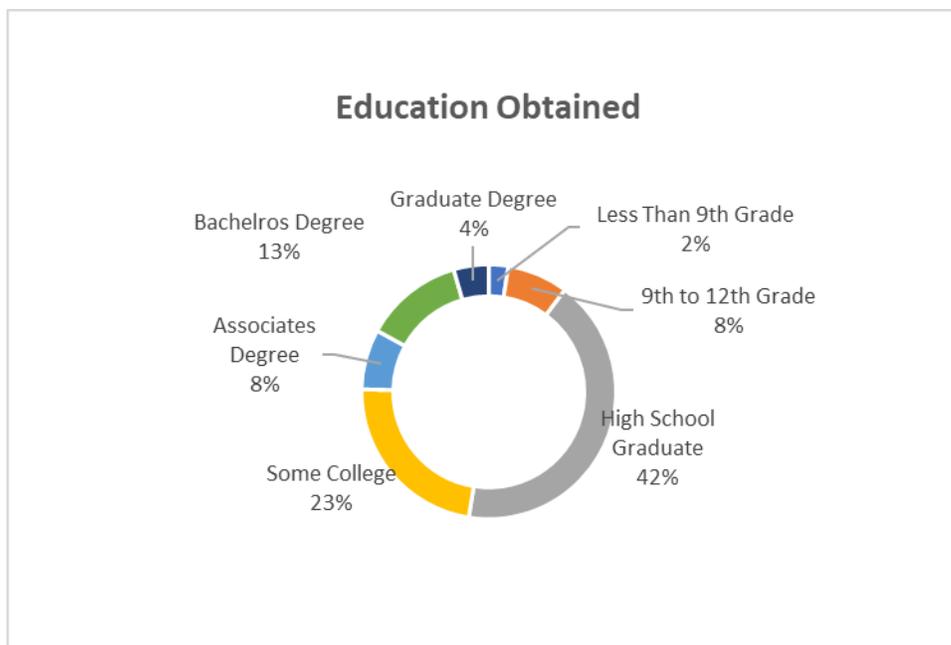
- Total Enrollment: 1,680 students
- District's minority enrollment is 30%
- Student Teacher Enrollment 11:1 (State average 13:1)
- Number of full-time school counselors: 3
- Teachers with 3 or more year's experience (average): 83.2%
- Revenue per Student: \$22,364
- Total Current Expenses: \$28,636,000

Source: USnews.com

## Higher Education

The Carbon County Higher Center offers extensive education in nursing, mechanics, woodworking, welding, advanced STEM, and college courses to high school and adult students. They also provide community courses and are an outreach campus of Western Wyoming Community College.

### Rawlins Community Education Demographics





**City Manager**  
PO Box 953  
Rawlins, WY 82301  
Thomas E Sarvey

June 8, 2024

Honorable Mayor, City Council Members and Community Members of Rawlins,

I am pleased to present the City of Rawlins's Fiscal Year 2025 Proposed Budget to the City Council and the community. The Proposed Budget was introduced at a public meeting as part of the first reading of the budget ordinance on May 22, 2024. The second reading of the budget ordinance took place on June 4, 2024, and the third and final reading of the budget ordinance will take place at a special council meeting on June 13, 2024. This budget serves as the policy and operational guide for the city in the upcoming fiscal year, which begins on July 1, 2024, and ends June 30, 2025.

The City's proposed expenditure budget for Fiscal Year 2025 totals \$31.62M. The proposed budget includes a General Fund expenditure allocation of \$16.42M. The budget is balanced and includes expenditure allocations for the General Fund, Capital Projects Funds, Enterprise Funds and Internal Service Fund. The budget was built in accordance with Council priorities and reflects our shared commitment to providing valuable government services in a cost-effective and efficient manner.

The City's budget philosophy is to focus on continuing fiscal strength by conservative forecasting and managing expenditure growth, which positions the City for financial viability. We desire to continue the traditions of transparency, maintaining strong financial policies, adding efficiencies, providing essential public services in innovative ways, and maintain infrastructure to make Rawlins attractive for businesses and our current residents. It is critical that our actions build upon past successes and continue to advance Council priorities.

The 2025 Budget reflects the commitment by the City Council and staff to achieve a balance amount adhering to a conservative fiscal policy, enhancing quality of life through services and amenities, maintaining a stable quality workforce and addressing affordable challenges, all while preserving the unique character of Rawlins.

The 2025 goals are grouped into the following focus areas:

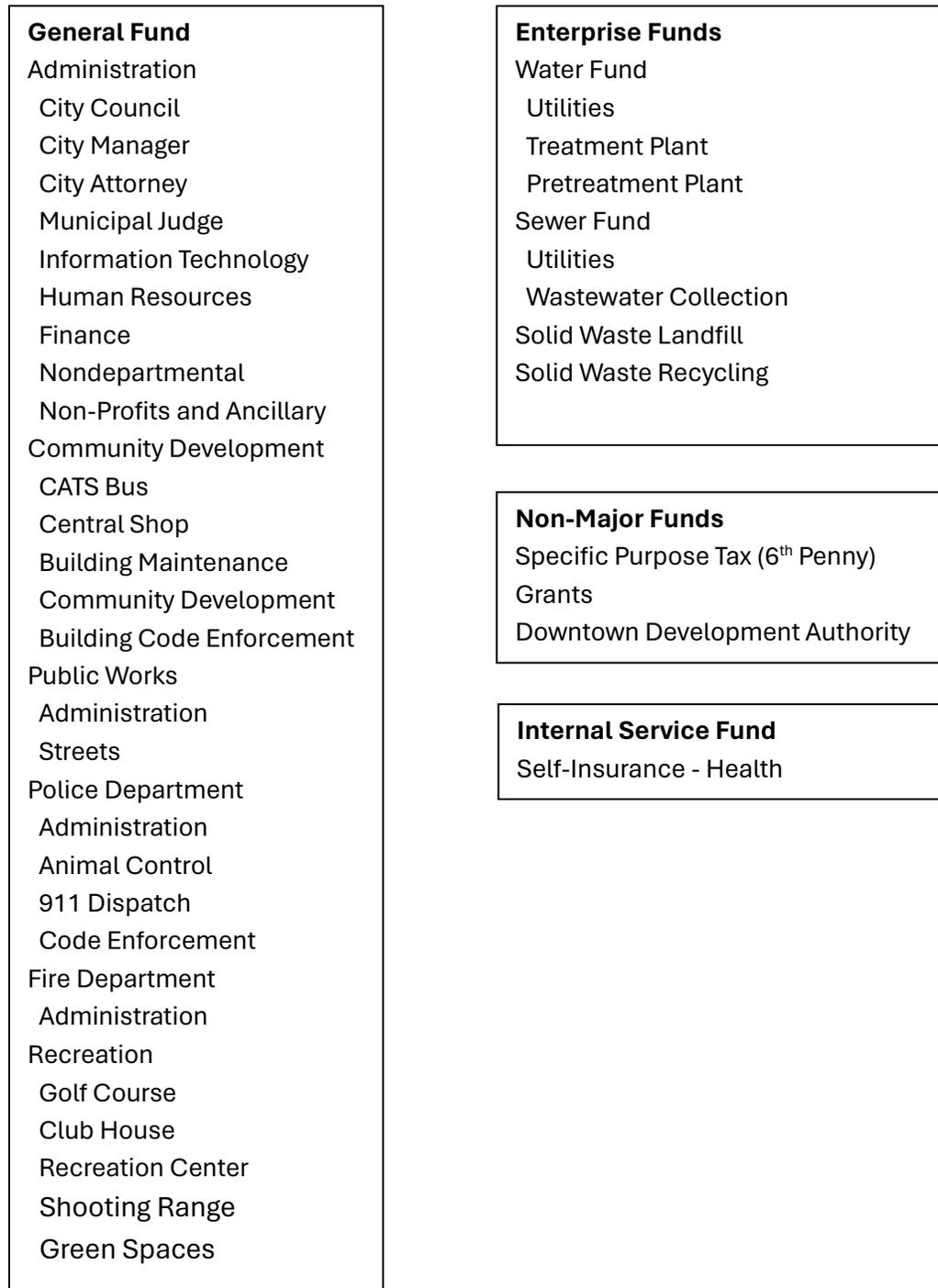
1. Employees
2. Beautification
3. Infrastructure
4. Community Trust and Engagement
5. Community and Economic Development

The adopted budget continues to fund existing City services and programs at their current level with adjustments for necessary increases for inflation, labor cost changes and contractual requirements. New initiatives or expansion of current programs and services were based on need, the value to the Rawlins community, and Council priorities.

The budget creation process was very challenging this year, especially for the General Fund, and required difficult choices on how to best spend our city's valuable resources. The City of Rawlins, like most other government entities, is facing a budget sustainability challenge where expenses increase each year at a pace that exceeds growth in resources. One area in which inflation is outpacing the organization's ability to sustain consistency is in salaries and wages. The salary and wage base for Fiscal Year 2025 will be increased by 5% to offset inflation.

There are 9 funds for which forecast are prepared for both revenues and expenditures. Presentation of each fund includes line-item detail of revenue, expenditures, and fund balances for each year to include Fiscal Year 2023 actual results, Fiscal Year 2024 actual results through April 2024, adopted budget for Fiscal Year 2024, and the Fiscal Year 2025 proposed budget. Each department within the fund is also separately presented.

The following chart shows which departments impact each major fund.



**General Fund**

Revenue of \$13.9M accounted for in the General Fund include sales tax revenues, various user charges, state and county shared revenues and grants, and investment earnings. The fund’s expenditure budget for Fiscal Year 2025 totals \$16.4M, which includes \$2.5M in Impact Assistance Fund Reserves.

The General Fund revenue budget for Fiscal Year 2025 includes roughly \$218,711 of decreases revenue from the Biennial Supplemental Funds Direct Distribution. In the 2024 legislative session, a total of \$146,250,000 was appropriated for direct distribution. As noted previously, is the total amount appropriated in the FY22-23 biennium. These funds will be distributed via the Madden/Bebout formula land will be dispersed in four payments, one in August and one in January of FY 2025 and one in August and one in January FY 2026.

In January 2024 the Consensus Revenue Estimated Group Revenue (CREG) Forecast includes comments regarding sales and use tax and oil price assumptions. The CREG reads in part that after substantial expansion in FY 2022 and FY 2023, the overall speed of the growth in economic activities and taxable sales is expected to slow down, particularly in retail trade and the mining industries. However, year-to-date sales and use tax collections have been quite strong for the first six months of FY 2024. In addition, activities from wind farm construction and mineral exploration continue to boost tax collections in other related sectors such as transportation, construction, and business services. Therefore, CREG increased its forecast of General Fund Sales and use tax collections by 1.53%.

**Enterprise Funds**

The Water, Sewer, Landfill and Recycling Funds were established as enterprise funds in conformance with Wyoming Revised Statutes to provide for the operation and maintenance of the City of Rawlins’s utilities systems. Revenue for these funds is comprised of service fees for delivery of water, wastewater, landfill and recycling services, system development fees, and various non-operating revenues such as grants or debt proceeds. Typical expenditures include normal operating expenses, improvements and repairs to the distribution and collection systems, upgrades to the water and wastewater treatment facilities, and the repayment of debt obligations.

The Water Fund revenue budget for Fiscal Year 2025 includes a \$1.41M increase in revenue due to increased utility rates. The single largest challenge that we face this year is a failing water collection system and fatigued water transmission line. The City of Rawlins’s main water supply lies approximately 32 miles south of town. A steel transmission line that leads to the Water Treatment Plant is in need of major repairs and modernization. This past year the city has replaced 10,000 feet of wood stave pipeline with PVC pipe. Moving forward, the city plans to rehabilitate the 32-mile steel transmission line including cathodic protection, air-vac valves, and blow-off valves. The city is also

financing work to the water per-treatment plant which will allow water from the North Platte River to supplement the spring water received from the months south of town.

The Sewer Fund revenue budget for Fiscal Year 2025 includes a \$743,170 increase in revenue due to increased utility rates. This increase is intended to rehabilitate or replace outdated sewer infrastructure.

## **Non-Major Funds**

The Capital Facilities Tax Fund is a capital projects fund that accounts for the financial resources restricted for the acquisition or construction of major capital facilities.

Ten projects were approved as part of the Specific Purpose Tax in 2018. Estimated revenues from the tax totaled \$12.19M. The city completed the Walnut Street Replacement of 3<sup>rd</sup>-7<sup>th</sup> street including Water, Sewer, Storm Sewer, and Curb and Gutter at a cost of \$1.85M. The next project planned by the city is the Edinburgh Street Replacement, Dunphail to Murray including water, sewer and storm sewer. Inflation is currently outpacing the collection of the tax resulting the delay of the project. In order to facilitate the project, the city will utilize the entirety of the funds collected plus \$1M of impact assistance funds as well as \$1.3M of General Fund Cash Reserves.

The Downtown Development Authority was created to administer funds collected for the purpose of the beautification of the downtown area of the City of Rawlins. The Authority is under the direct supervision and control of a nine-member board appointed by the City Council.

## **Internal Service Fund**

The Internal Service Funds is used to account for the financing of employee health insurance.

I am proud of the work staff has done on the Fiscal Year 2025 operating budget. As a team we were able to come together and have honest and hard conversations on the need for expense reductions to balance the budget. Departments went above and beyond in their work to scour their budgets and processes to find efficiencies and reduce costs to balance the Fiscal Year 2025 budget. However, the very difficult work toward establishing a sustainable budget is not complete and the budget process for Fiscal Year 2026 and future years will again be difficult if we don't begin working towards budget sustainability.

I hope that you will find this budget to be easy to use and informative.

Thomas E. Sarvey CPA  
City Manager/Finance Director

**ORDINANCE NO 6-2024**

**AN ORDINANCE OF THE GOVERNING BODY APPROPRIATING MONEY FOR THE FISCAL YEAR 2024-2025 MUNICIPAL BUDGET FOR THE CITY OF RAWLINS, CARBON COUNTY, WYOMING, IN ACCORDANCE WITH THE WYOMING MUNICIPAL FISCAL PROCEDURES ACT.**

*WHEREAS*, pursuant to Wyoming State Statute §16-4-103, *Budget Requirements*, the Governing Body of the City of Rawlins acknowledges the requirement that municipal budgets be prepared each fiscal year allowing adequate management control of Intragovernmental and Enterprise Funds and these fund accounts shall not be deemed to spend amounts in excess of those budgeted; and

*WHEREAS*, pursuant to Wyoming State Statute §16-4-104(b), the format of the proposed budget shall be prepared to best serve the municipality and shall set forth: (i) Actual revenues and expenditures in the last completed budget year; (ii) Estimated total revenues and expenditures for the current budget year; and (iii) the estimated available revenues and expenditures for the ensuing budget year; and

*WHEREAS*, pursuant to Wyoming State Statute §16-4-104(d), the proposed and adopted budget shall be accompanied by a budget message with an explanation for the budget, containing an outline of the proposed financial policies, stating reasons for changes from the previous year in appropriation and revenue items contained in Exhibit “B”; and

*WHEREAS*, pursuant to Wyoming State Statute §16-4-104(e), the proposed budget has been reviewed and considered by the Governing Body of the City of Rawlins, Carbon County, Wyoming in a regular meeting called for this purpose with a statutory public hearing being publicly noticed and held at 7:30pm on June 13, 2024, for this purpose; and

*WHEREAS*, pursuant to Wyoming State Statute §16-4-111(a), the Governing Body of the City of Rawlins, Carbon County, Wyoming, shall make necessary appropriations and adopt the Fiscal Year 2024-2025 Municipal Budget within twenty-four (24) hours of the conclusion of the public hearing; and

*WHEREAS*, the proposed budget includes salaries and benefits for all proposed budgeted positions, including but not limited to newly budgeted and/or newly created positions; and

*WHEREAS*, due to the financial uncertainty across the State of Wyoming and in an effort to be fiscally responsible, the proposed 2024-2025 positions not currently budgeted shall not be posted, advertised, or filled until the Governing Body of the City of Rawlins, Carbon County, Wyoming, takes official action during a public meeting to make adjustments to this budget set forth herein: and

*WHEREAS*, after deducting all cash and other estimated revenue, it is necessary that the following amount be raised by general taxation, and that in order to raise such, it is necessary that levies be made for the following respective funds:

|              |         |              |
|--------------|---------|--------------|
| General Fund | 8 MILLS | \$575,000.00 |
|--------------|---------|--------------|

Section 1, That for the General Fund for the City there will be levied a tax of eight and no tenths (8.0) mills on all real and personal property located in the City of Rawlins, Carbon County, Wyoming, subject to taxation for the purpose of raising the sum of Five Hundred and Seventy-Five Thousand Dollars (\$575,000.00).

and

*WHEREAS*, following such Public Hearing, certain alterations and revisions were made in such budget, and such budget is now in the form to be adopted, the same is hereby adopted as the official City Budget for the Fiscal Year ending June 30, 2025.

Details of General Fund

|                             |                  |
|-----------------------------|------------------|
| City Council                | \$ 97,790        |
| City Manager                | 439,727          |
| City Attorney               | 307,290          |
| Municipal Court             | 208,976          |
| Information Technology      | 382,732          |
| Human Resources             | 148,702          |
| CATS Bus                    | 60,046           |
| Finance                     | 485,155          |
| Non-Departmental            | 622,579          |
| Public Works                | 180,348          |
| Central Shops and Warehouse | 399,329          |
| Streets Division            | 737,111          |
| Building Maintenance        | 633,287          |
| Community Development       | 121,455          |
| Building Code Enforcement   | 111,503          |
| Police Administration       | 2,669,519        |
| Animal Control              | 171,924          |
| 911 Center                  | 707,488          |
| Fire Department             | 1,334,018        |
| Code Enforcement            | 105,523          |
| Non-Profit Agencies         | 150,750          |
| Downtown Development        | 173,021          |
| Golf Course                 | 507,361          |
| Club House                  | 238,713          |
| Recreation Grants           | 324,000          |
| Recreation Center           | 618,423          |
| Shooting Range              | 70,300           |
| Green Spaces                | 791,585          |
| Impact Assistance           | <u>2,524,348</u> |
| Total General Fund          | \$15,323,003     |

Details of Capital Project Funds

Specific Purpose Fund \$5,937,502

Details of Enterprise Funds

|                        |                |
|------------------------|----------------|
| Water                  | 5,104,631      |
| Sewer                  | 1,767,198      |
| Landfill               | 1,684,300      |
| Recycling              | <u>252,865</u> |
| Total Enterprise Funds | \$8,808,994    |

Details of Internal Service Fund

Health Insurance \$458,516

Carryover of Capital Items from FY 2024

General Fund Deferred Maintenance \$1,695,424

These figures include fund balances, designated and undesignated reserves, in addition to budgeted revenues and expenditures. It is further directed that a copy of this Ordinance be provided to the Carbon County Clerk and ex-officio registrar of deeds as provided by the statutes of the State of Wyoming.

***PASSED, APPROVED AND ADOPTED*** this 13<sup>th</sup> day of June 2024.

CITY OF RAWLINS, a Wyoming  
Municipal Corporation.

---

Terry L Weickum, Rawlins Mayor

ATTEST:

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Lynn M Shearer, City Clerk

First Reading: May 22, 2024  
Second Reading: June 4, 2024  
Publication of Public Hearing: June 12, 2024  
Public Hearing: June 13, 2024  
Third Reading: June 13, 2024  
Publication: Rawlins Times – June 22, 2024

City of Rawlins  
**Rawlins at a Glance**  
 FY 2025

**Police**

| <b>Police Department</b>     | <b>01/01/23 to 6/10/2023</b> | <b>01/01/24 to 6/10/2024</b> |
|------------------------------|------------------------------|------------------------------|
| Traffic Violations Violation | 238                          | 497                          |
| Animal Call                  | 227                          | 159                          |
| Assist Other Agency          | 136                          | 102                          |
| Parking Violation            | 127                          | 84                           |
| Motorist Assist              | 115                          | 84                           |
| Welfare Check                | 82                           | 69                           |
| Traffic Crash                | 71                           | 56                           |
| Civil Issue                  | 48                           | 53                           |
| Domestic                     | 38                           | 42                           |
| Ambulance                    | 35                           | 38                           |

- YTD arrests 132 2024 compared to 131 in 2023.
- YTD Officers Conducted 683 Business Checks in 2024 compared to 832 in 2023.
- YTD Officers Conducted 23 Bar Checks in 2024 compared to 18 in 2024.
- YTD Officers have issued 594 Citations in 2024 compared to 337 in 2023.

**Police Communications**

|                            |       |
|----------------------------|-------|
| Total Phone Calls YTD 2024 | 5,625 |
| Total 911 calls YTD 2024   | 1,698 |
| Fire Service Calls         | 355   |

City of Rawlins  
**Rawlins at a Glance (Continued)**  
 FY 2025

| Fire Department               | Actual |
|-------------------------------|--------|
| Fire Stations                 | 2      |
| Response Vehicles             | 14     |
| Training Hours                | 3,168  |
| Annual Responses              | 1,272  |
| Building Official Inspections | 790    |
| Fire Inspections              | 222    |
| Certified Haz-Mat Technicians | 78%    |
| Emergency Medical Technician  | 78%    |
| Wildland Red Card Certified   | 78%    |

| Community Development              | Actual  |
|------------------------------------|---------|
| Building Permits                   | 367     |
| Pounds of Recycling Sent Out       | 640,993 |
| Contractor Licenses Issued         | 30      |
| Tons received at Landfill Location | 6,045   |

| Public Works                | Approximately |
|-----------------------------|---------------|
| Water Distribution Lines    | 68 miles      |
| Transmission Water          | 60 miles      |
| Wastewater Collection Lines | 61 miles      |
| Manholes                    | 2,000         |
| Storm Sewer Lines           | 50 miles      |
| Catch Basins                | 1,200         |
| Fire Hydrants               | 500           |
| Valves                      | 1,500         |
| Miles of City Streets       | 85            |
| Number of City Streets      | 226           |
| Active Water Meters         | 3,678         |

City of Rawlins  
**Rawlins at a Glance (Continued)**  
 FY 2025

| Parks and Recreation Department                           | As of 7-1-24 |
|---|--------------|
| Parks   | 15           |
| Acres of Parks  | 78 Acres     |
| Playgrounds   | 6            |
| Pavilions   | 10           |
| Miles of Paved Trails                                     | 13           |
| City-Owned Athletic Fields                                | 12           |
| Recreation Center Programs/Events Offered Annually        | 70           |
| New Recreation Programs/Events Offered                    | 2            |
| Recreation Center Memberships Sold Annually               | 600          |
| Recreation Center Users (Fall/Winter)                     | 20,152       |
| Recreation Center Users Average per month (Fall/Winter)   | 3,500        |
| Recreation Center Users (Spring/Summer)                   | 10,000       |
| Recreation Center Users Average per month (Spring/Summer) | 1,200        |
| Shooting Range Memberships Sold Annually                  | 100          |
| Golf Course Approximate Turf Acreage                      | 150 Acres    |
| Golf Course Memberships Sold Annually                     | 250          |
| Golf Course Rounds Played Annually                        | 8,600        |
| Cemetery Approximate Managed Turf Acreage                 | 28.3 Acres   |



# **All Funds Summary**

General Fund

Capital Projects Funds

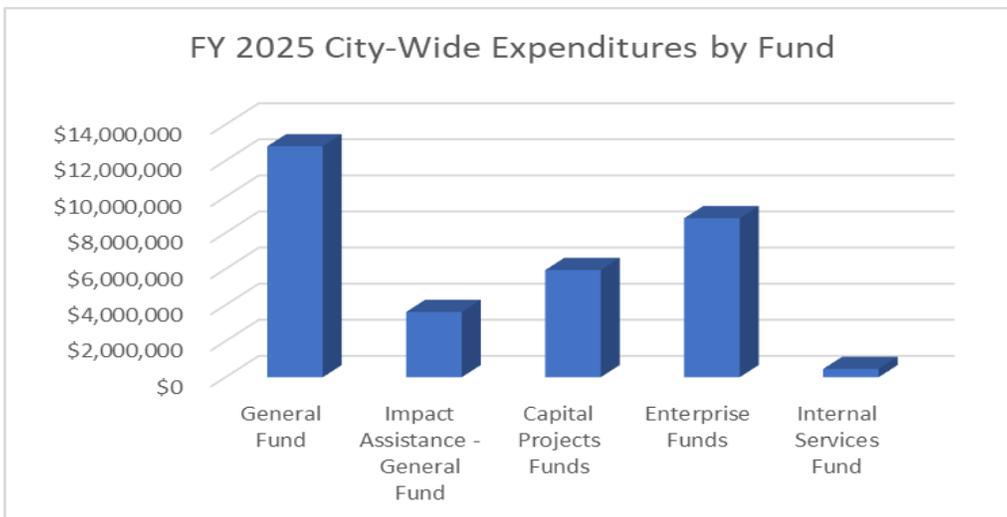
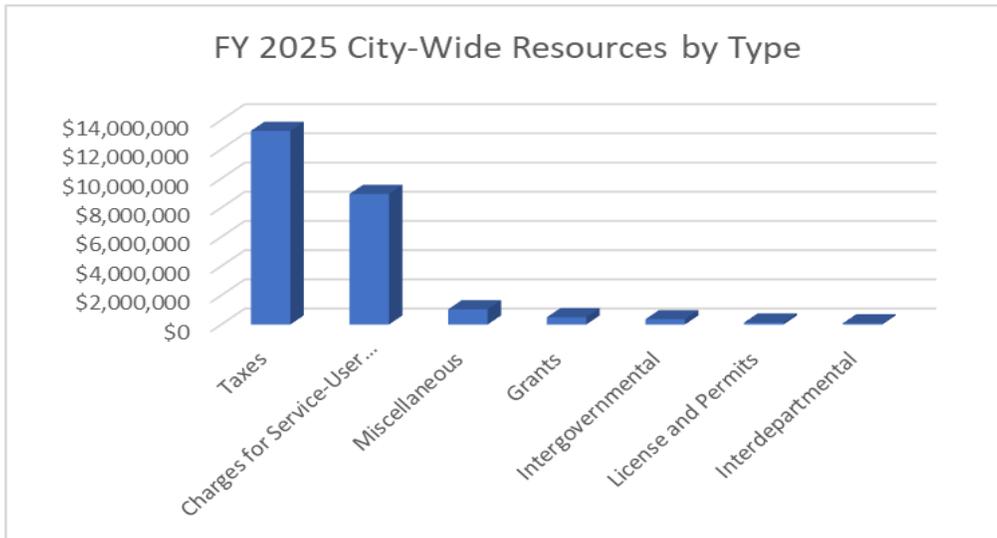
Enterprise Funds

Internals Service Fund

City of Rawlins  
**All Funds Revenue and Expenditure Summary**  
 FY 2025

Listed below are the resources and expenditures for all City funds. City Resources lists all revenue resources of the City by category. Additional explanation and analysis of the City's major sources of revenue can be seen in the All Funds Revenue Summary section. City Expenditures lists the expenditures by fund type.

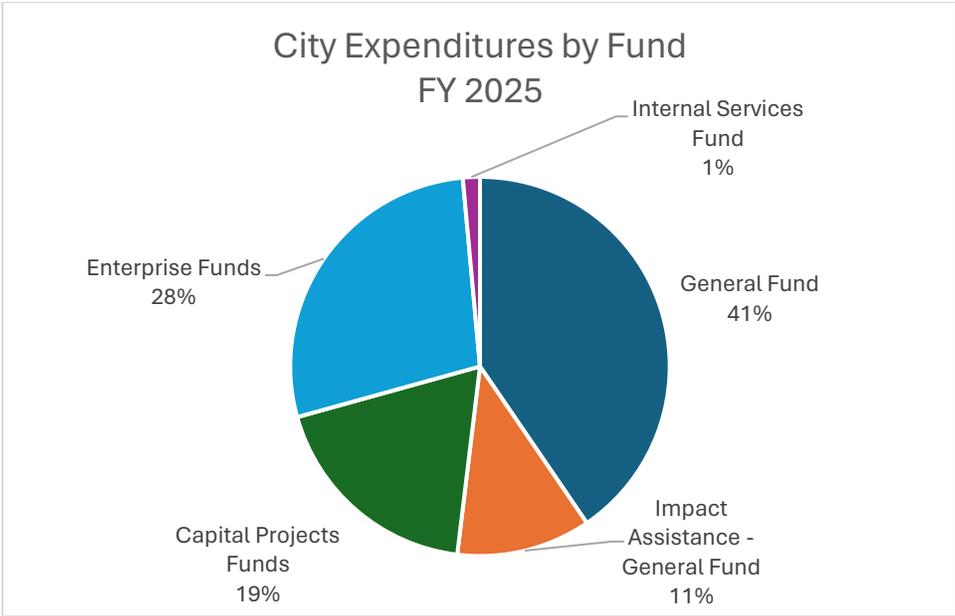
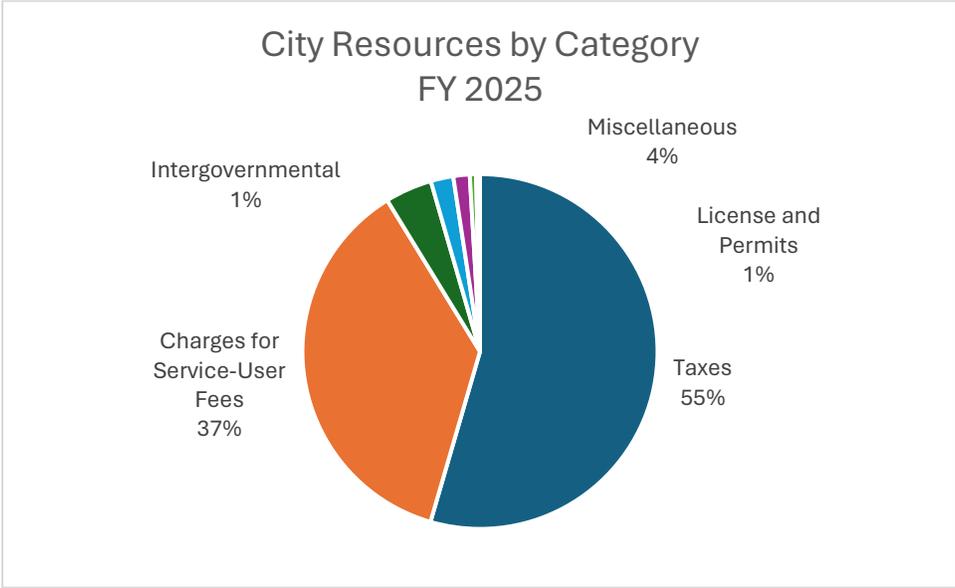
The General Fund is used for general government type expenditures, such as police, fire, streets and parks. Capital funds are used to purchase or build assets that have a longer life than the fiscal year and include land, infrastructure projects and capital equipment. Enterprise funds are used for business type activities that generally derive a large portion of their revenue from user fees or charges, such as Water, Sewer, Landfill and Recycling. Internal Service funds provide support services to other City functions.



City of Rawlins  
**All Funds Revenue and Expenditure Summary**  
 FY 2025  
 (Continued)

|   | <b>FY 2023</b>      | <b>FY 2024</b>      | <b>Apr-24</b>       | <b>FY 2025</b>      |
|---|---------------------|---------------------|---------------------|---------------------|
|   | <b>Actual</b>       | <b>Budget</b>       | <b>Actual</b>       | <b>Proposed</b>     |
| <b>City Resources</b>                           |                     |                     |                     |                     |
| Taxes   | \$12,634,524        | \$12,110,187        | \$11,987,787        | \$13,263,972        |
| Charges for Service-User Fees                   | 8,297,154           | 9,042,608           | 7,250,997           | 8,943,771           |
| Miscellaneous                                   | 553,573             | 1,283,878           | 725,536             | 1,041,562           |
| Grants  | 739,793             |                     | 9,084               | 500,000             |
| Intergovernmental                               | 399,219             | 389,900             | 415,375             | 363,915             |
| License and Permits                             | 135,241             | 126,000             | 110,752             | 138,933             |
| Interdepartmental                               | 844,556             | 84,988              | 70,824              | 84,988              |
| <b>Total Revenue</b>                            | <b>23,604,060</b>   | <b>23,037,561</b>   | <b>20,570,355</b>   | <b>24,337,141</b>   |
| <b>Reserves Used (Excess)</b>                   |                     |                     |                     |                     |
| General Fund                                    |                     |                     |                     |                     |
| Impact Assistance - General Fund                |                     |                     |                     | 2,516,848           |
| Capital Projects Funds                          |                     |                     |                     | 4,522,502           |
| Enterprise Funds                                |                     | 364,504             |                     | (54,135)            |
| Internal Service Fund                           |                     |                     |                     | 300,000             |
| <b>Total Revenue and Reserves Used (Excess)</b> | <b>\$23,604,060</b> | <b>\$23,402,065</b> | <b>\$20,570,355</b> | <b>\$31,622,356</b> |
| <b>City Expenditures</b>                        |                     |                     |                     |                     |
| General Fund                                    | \$12,304,318        | \$12,995,584        | \$9,428,791         | \$12,798,652        |
| Impact Assistance - General Fund                | 1,797,164           |                     | 808,111             | 3,618,692           |
| Capital Projects Funds                          | 66,769              | 1,445,458           | 18,206              | 5,937,502           |
| Enterprise Funds                                | 5,292,040           | 6,623,199           | 3,448,485           | 8,808,994           |
| Internal Services Fund                          | 1,600,799           | 2,337,824           | 2,272,309           | 458,516             |
| <b>Total Expenditures</b>                       | <b>\$21,061,090</b> | <b>\$23,402,065</b> | <b>\$15,975,902</b> | <b>\$31,622,356</b> |

City of Rawlins  
**All Funds Revenue and Expenditure Summary**  
 FY 2025  
 (Continued)

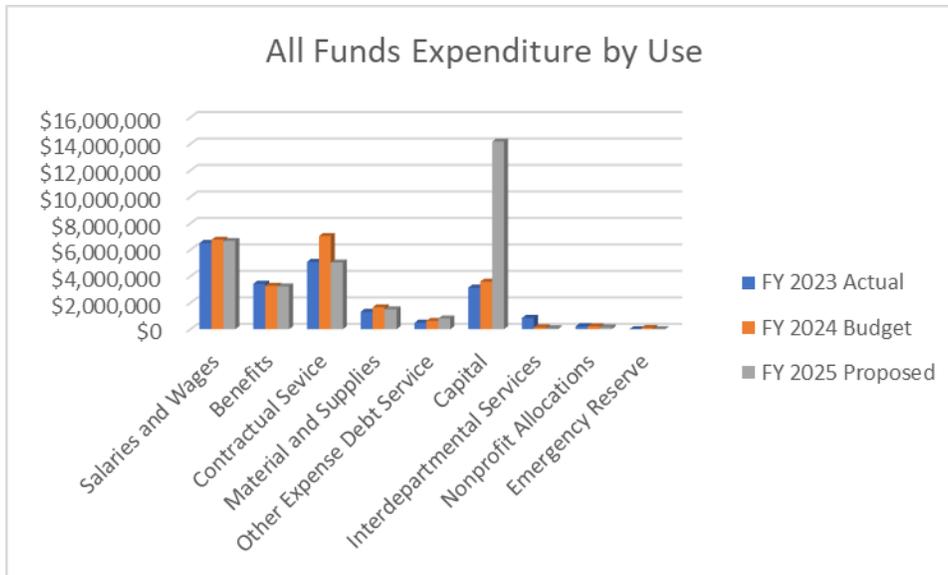


City of Rawlins  
**All Funds Revenue Summary**  
 (Budget Basis)  
 FY 2025

| Fund                                    | FY 2023<br>Actual   | FY 2024<br>Budget   | Apr-24<br>Actual    | FY 2025<br>Proposed |
|---|---------------------|---------------------|---------------------|---------------------|
| <b>General Fund</b>                     |                     |                     |                     |                     |
| Taxes                                   | \$11,240,714        | \$10,672,729        | \$9,958,920         | \$10,808,367        |
| Licenses and Permits                    | 135,241             | 126,000             | 110,752             | 138,933             |
| Intergovernmental                       | 399,219             | 389,900             | 415,375             | 363,915             |
| Charges for Service/User Fees           | 580,122             | 584,500             | 388,555             | 564,926             |
| Interdepartmental                       | 844,556             | 84,988              | 70,824              | 84,988              |
| Grants                                  | 739,793             | 0                   | 9,084               | 0                   |
| Miscellaneous                           | 408,682             | 1,129,966           | 524,563             | 837,525             |
| <b>Total General Fund</b>               | <b>14,348,327</b>   | <b>12,988,083</b>   | <b>11,478,073</b>   | <b>12,798,654</b>   |
| <b>General Fund - Impact Assistance</b> |                     |                     |                     |                     |
| Taxes                                   | 0                   | 0                   | 900,504             | 1,080,605           |
| Miscellaneous                           | 9,597               | 7,500               | 17,698              | 21,237              |
| <b>Total Impact Assistance</b>          | <b>9,597</b>        | <b>7,500</b>        | <b>918,202</b>      | <b>1,101,842</b>    |
| <b>Capital Funds</b>                    |                     |                     |                     |                     |
| Taxes                                   | 1,393,810           | 1,437,458           | 1,128,363           | 1,375,000           |
| Miscellaneous                           | 17,705              | 8,000               | 36,922              | 40,000              |
| <b>Total Capital Funds</b>              | <b>1,411,515</b>    | <b>1,445,458</b>    | <b>1,165,285</b>    | <b>1,415,000</b>    |
| <b>Enterprise Funds</b>                 |                     |                     |                     |                     |
| Charges for Service/User Fees           | 5,403,069           | 6,130,896           | 4,864,984           | 8,235,329           |
| Miscellaneous                           | 104,304             | 127,800             | 115,226             | 127,800             |
| Grants                                  | 0                   |                     |                     | 500,000             |
| <b>Total Enterprise Funds</b>           | <b>5,507,373</b>    | <b>6,258,696</b>    | <b>4,980,210</b>    | <b>8,863,129</b>    |
| <b>Internal Service Fund</b>            |                     |                     |                     |                     |
| Charges for Services                    | 2,313,963           | 2,327,212           | 1,997,458           | 143,516             |
| Miscellaneous                           | 13,285              | 10,612              | 31,127              | 15,000              |
| <b>Total Internal Service Fund</b>      | <b>2,327,248</b>    | <b>2,337,824</b>    | <b>2,028,585</b>    | <b>158,516</b>      |
| <b>Total</b>                            | <b>\$23,604,060</b> | <b>\$23,037,561</b> | <b>\$20,570,355</b> | <b>\$24,337,141</b> |

City of Rawlins  
**All Funds Expenditure Summary by Use**  
 (Budget Basis)  
 FY 2025

| Use                        | FY 2023<br>Actual   | FY 2024<br>Budget   | Apr-24<br>Actual    | FY 2025<br>Proposed |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Salaries and Wages         | \$6,515,639         | \$6,756,796         | \$4,963,431         | \$6,661,897         |
| Benefits                   | 3,435,167           | 3,272,540           | 2,207,927           | 3,228,326           |
| Contractual Service        | 5,087,525           | 7,036,142           | 5,839,679           | 5,034,270           |
| Material and Supplies      | 1,316,423           | 1,656,158           | 786,250             | 1,500,100           |
| Other Expense Debt Service | 489,691             | 630,894             | 598,469             | 813,642             |
| Capital                    | 3,138,894           | 3,587,047           | 1,291,822           | 14,165,075          |
| Interdepartmental Services | 851,649             | 144,988             | 70,825              | 68,296              |
| Nonprofit Allocations      | 226,100             | 217,500             | 217,500             | 150,750             |
| Emergency Reserve          | 0                   | 100,000             | 0                   | 0                   |
| <b>Total Expenditures</b>  | <b>\$21,061,089</b> | <b>\$23,402,065</b> | <b>\$15,975,903</b> | <b>\$31,622,355</b> |



City of Rawlins  
**Proposed All Funds Expenditure Summary by Fund and Cost Center**  
 (Budget Basis)  
 FY 2025

| Fund                           | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>Apr-24<br/>Actual</u> | <u>FY 2025<br/>Proposed</u> |
|--------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|
| General Fund                   | \$12,304,318              | \$12,995,584              | \$9,428,791              | \$12,798,652                |
| Impact Assistance              | 1,797,164                 | 0                         | 808,111                  | 3,618,692                   |
| Total General Fund             | <u>14,101,482</u>         | <u>12,995,584</u>         | <u>10,236,902</u>        | <u>16,417,344</u>           |
| Capital Projects               |                           |                           |                          |                             |
| 2019 Specific Purpose Tax      | 66,769                    | 1,445,458                 | 18,206                   | 5,937,502                   |
| Total Capital Facilities       | <u>66,769</u>             | <u>1,445,458</u>          | <u>18,206</u>            | <u>5,937,502</u>            |
| Enterprise Funds               |                           |                           |                          |                             |
| Water                          | 2,459,037                 | 3,198,743                 | 1,664,916                | 5,104,630                   |
| Sewer                          | 1,212,771                 | 1,619,601                 | 600,656                  | 1,767,198                   |
| Landfill                       | 1,398,574                 | 1,534,299                 | 1,013,280                | 1,684,300                   |
| Recycling                      | 221,657                   | 270,556                   | 169,634                  | 252,865                     |
| Total Enterprise Funds         | <u>5,292,039</u>          | <u>6,623,199</u>          | <u>3,448,486</u>         | <u>8,808,993</u>            |
| Internal Service               |                           |                           |                          |                             |
| Health Insurance               | 1,600,799                 | 2,337,824                 | 2,272,309                | 458,516                     |
| Total Health Insurance         | <u>1,600,799</u>          | <u>2,337,824</u>          | <u>2,272,309</u>         | <u>458,516</u>              |
| Total Expenditures - All Funds | <u>\$21,061,089</u>       | <u>\$23,402,065</u>       | <u>\$15,975,903</u>      | <u>\$31,622,355</u>         |

# **General Fund Summary**

City of Rawlins  
**General Fund Summary**  
 (Budget Basis)  
 FY 2025

**General Fund No Recreation Funds**

|                            | FY 2023<br>Actual   | FY 2024<br>Budget   | Apr-23<br>Actual    | FY 2025<br>Proposed |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| <b><u>Revenues</u></b>     |                     |                     |                     |                     |
| Mineral Taxes              |                     |                     |                     |                     |
| Severance                  | \$298,646           | \$302,000           | \$147,084           | \$296,000           |
| Royalties                  | 300,888             | 301,000             | 157,187             | 300,000             |
| Sales & Use Tax            |                     |                     |                     |                     |
| General                    | 8,128,920           | 7,177,018           | 6,934,113           | 7,426,391           |
| Supplemental               | 438,310             | 948,711             | 948,710             | 741,576             |
| Property Tax               | 572,682             | 500,000             | 465,809             | 575,000             |
| Auto tax                   | 284,835             | 290,000             | 224,283             | 287,500             |
| Gasoline Tax               | 389,226             | 385,000             | 343,045             | 389,900             |
| Cigarette Tax              | 39,910              | 45,000              | 31,031              | 38,000              |
| Lodgers Tax                | 34,747              | 40,000              | 70,535              | 36,000              |
| Franchise Fees             | 752,552             | 684,000             | 637,123             | 718,000             |
| Licenses & Permits         | 135,241             | 126,000             | 110,752             | 138,933             |
| Intergovernmental          | 399,219             | 389,900             | 415,375             | 363,915             |
| Charges for Services       | 178,745             | 141,450             | 106,195             | 148,464             |
| Interdepartmental          | 844,556             | 84,988              | 70,824              | 84,988              |
| COVID Related Grants       | 739,793             | 0                   | 9,084               | 0                   |
| Interest                   | 177,112             | 340,000             | 209,212             | 340,000             |
| Miscellaneous              | 206,669             | 168,741             | 264,714             | 170,000             |
| <b>Total Revenue</b>       | <b>\$13,922,048</b> | <b>\$11,923,808</b> | <b>\$11,145,075</b> | <b>\$12,054,667</b> |
| <b><u>Expenditures</u></b> |                     |                     |                     |                     |
| City Council               | \$94,064            | \$98,446            | \$81,982            | \$97,790            |
| City Manager               | 344,171             | 426,147             | 332,628             | 439,727             |
| City Attorney              | 259,951             | 338,427             | 320,380             | 307,290             |
| Municipal Judge            | 179,455             | 200,802             | 251,113             | 208,976             |
| Information Technology     | 616,601             | 371,259             | 224,050             | 382,732             |
| Human Resources            | 316,203             | 258,077             | 106,471             | 148,702             |

City of Rawlins  
**General Fund Summary (Continued)**  
(Budget Basis)  
FY 2025

**General Fund No Recreation Funds**

|                             |                    |                     |                    |                     |
|-----------------------------|--------------------|---------------------|--------------------|---------------------|
| CATS Bus                    | 58,680             | 59,122              | 49,178             | 60,046              |
| Finance                     | 455,376            | 474,136             | 276,717            | 485,155             |
| Nondepartmental             | 520,221            | 527,073             | 557,228            | 622,579             |
| Public Work Administration  | 185,552            | 300,653             | 128,074            | 180,348             |
| Central Shops and Warehouse | 268,667            | 293,350             | 209,066            | 399,329             |
| Streets Division            | 630,563            | 643,357             | 493,825            | 737,111             |
| Building Maintaince         | 754,281            | 701,465             | 455,935            | 633,287             |
| Community Development       | 96,668             | 127,174             | 84,602             | 121,455             |
| Economic Development        | 19,945             | 0                   | 0                  | 0                   |
| Grant Writer                | 57,302             | 0                   | 0                  | 0                   |
| Building Code Enforcement   | 95,085             | 111,645             | 74,897             | 111,503             |
| Police Administration       | 2,408,878          | 2,708,243           | 1,832,008          | 2,669,519           |
| Animal Control              | 237,090            | 168,679             | 135,767            | 171,924             |
| 911 Center                  | 601,326            | 706,081             | 535,685            | 707,488             |
| Fire Department             | 1,238,710          | 1,229,215           | 954,814            | 1,334,018           |
| Code Enforcement            | 69,464             | 97,339              | 55,534             | 105,523             |
| Ancillary Infrastructure    | 105,000            | 105,000             | 105,000            | 49,500              |
| Nonprofit Agencies          | 121,100            | 112,500             | 112,500            | 101,250             |
| Downtown Development        | 162,714            | 114,746             | 96,911             | 173,021             |
| Capital Improvements        | 0                  | 0                   | 0                  | 0                   |
| Wyoming Community Gas       | 4,531              | 0                   | 1,892              | 0                   |
| Other Financing Sources     | 14,106             | 0                   | 0                  | 0                   |
|                             | <u>\$9,915,705</u> | <u>\$10,172,936</u> | <u>\$7,476,260</u> | <u>\$10,248,272</u> |
| Net Fund                    | \$4,006,343        | \$1,750,872         | \$3,668,815        | \$1,806,395         |

City of Rawlins  
**General Fund Summary (Continued)**  
(Budget Basis)  
FY 2025

**Recreation Funds**

|                            | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Budget</b> | <b>Apr-23<br/>Actual</b> | <b>FY 2025<br/>Proposed</b> |
|----------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|
| <b><u>Revenues</u></b>     |                           |                           |                          |                             |
| Charges for Services       | \$401,378                 | \$443,050                 | \$282,360                | \$416,462                   |
| Miscellaneous              | 24,901                    | 621,225                   | 50,638                   | 327,525                     |
| Total Revenue              | <u>\$426,279</u>          | <u>\$1,064,275</u>        | <u>\$332,998</u>         | <u>\$743,987</u>            |
| <b><u>Expenditures</u></b> |                           |                           |                          |                             |
| Golf Course                | \$516,308                 | \$495,411                 | \$334,021                | \$507,361                   |
| Club House                 | 244,914                   | 236,622                   | 203,581                  | 238,713                     |
| Rec Board Grants           | 16,589                    | 601,450                   | 30,343                   | 324,000                     |
| Recreation Center          | 846,826                   | 792,144                   | 570,472                  | 618,423                     |
| Shooting Range             | 106,956                   | 110,051                   | 112,227                  | 70,300                      |
| Green Spaces               | 657,020                   | 582,465                   | 425,533                  | 791,585                     |
|                            | <u>\$2,388,613</u>        | <u>\$2,818,143</u>        | <u>\$1,676,177</u>       | <u>\$2,550,382</u>          |
| Net Recreation Funds       | (\$1,962,334)             | (\$1,753,868)             | (\$1,343,179)            | (\$1,806,395)               |

**Housing Funds**

|                         | <b>FY 2022<br/>Actual</b> | <b>FY 2023<br/>Budget</b> | <b>Apr-23<br/>Actual</b> | <b>FY 2024<br/>Proposed</b> |
|-------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|
| <b><u>Revenues</u></b>  |                           |                           |                          |                             |
| Working Capital Reserve | \$0                       | \$0                       | \$0                      | \$0                         |
| <b><u>Expenses</u></b>  |                           |                           |                          |                             |
| Housing Expenses        | 19,434                    | 0                         | 3,597                    | 0                           |
| Consultant Contracts    | 0                         | 0                         | 0                        | 0                           |
|                         | <u>19,434</u>             | <u>0</u>                  | <u>3,597</u>             | <u>0</u>                    |
| Net Housing Funds       | <u>(\$19,434)</u>         | <u>\$0</u>                | <u>(\$3,597)</u>         | <u>\$0</u>                  |

City of Rawlins  
**General Fund Summary (Continued)**  
 (Budget Basis)  
 FY 2025

**Total General Fund**

|                              | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Budget</b> | <b>Apr-24<br/>Actual</b> | <b>FY 2025<br/>Proposed</b> |
|------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|
| <b><u>Revenues</u></b>       |                           |                           |                          |                             |
| General Fund (No Recreation) | \$13,922,048              | \$11,923,808              | \$11,145,075             | \$12,054,667                |
| Recreation                   | \$426,279                 | \$1,064,275               | \$332,998                | \$743,987                   |
| Housing Funds                | \$0                       | \$0                       | \$0                      | \$0                         |
| Total Revenues               | <u>\$14,348,327</u>       | <u>\$12,988,083</u>       | <u>\$11,478,073</u>      | <u>\$12,798,654</u>         |
| <b><u>Expenses</u></b>       |                           |                           |                          |                             |
| General Fund (No Recreation) | \$9,915,705               | \$10,172,936              | \$7,476,260              | \$10,248,272                |
| Recreation                   | \$2,388,613               | \$2,818,143               | \$1,676,177              | \$2,550,382                 |
| Housing Funds                | 19,434                    | 0                         | 3,597                    | 0                           |
| Total Expenses               | <u>\$12,323,753</u>       | <u>\$12,991,079</u>       | <u>\$9,156,034</u>       | <u>\$12,798,654</u>         |
| Net Fund                     | <u>\$2,024,575</u>        | <u>(\$2,996)</u>          | <u>\$2,322,039</u>       | <u>(\$0)</u>                |

**Impact Assistance**

|                        | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Budget</b> | <b>Apr-24<br/>Actual</b> | <b>FY 2025<br/>Proposed</b> |
|------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|
| <b><u>Revenues</u></b> |                           |                           |                          |                             |
| Impact Assistance      | \$0                       | \$0                       | \$0                      | \$0                         |
| Interest               | 9,597                     | 7,500                     | 6,758                    | 7,500                       |
| Total Revenue          | <u>9,597</u>              | <u>7,500</u>              | <u>6,758</u>             | <u>7,500</u>                |
| <b><u>Expenses</u></b> |                           |                           |                          |                             |
| Capital                | 1,398,740                 | 7,500                     | 0                        | 1,283,778                   |
| Capital Carryover      | 0                         | 2,048,681                 | 808,111                  | 1,240,570                   |
|                        | <u>1,398,740</u>          | <u>2,056,181</u>          | <u>808,111</u>           | <u>2,524,348</u>            |
| Net Impact Assistance  | <u>(\$1,389,144)</u>      | <u>(\$2,048,681)</u>      | <u>(\$801,353)</u>       | <u>(\$2,516,848)</u>        |

## **Personnel Summary**

City of Rawlins  
**Detailed Changes to Full-Time Personnel**  
 (Full-Time Position Basis)  
 FY 2025

Frozen Positions heading into Fiscal Year 2024

Number of Frozen

| Positions | Position Name and Location                 |
|-----------|--|
| 3         | Police Officer I – Police Administration   |
| 1         | Fire Engineer – Fire Department            |
| 1         | Project Coordinator – Downtown Development |
| 1         | Parks Technician – Green Spaces            |
| <u>1</u>  | Human Resources Director – Human Resources |
| 7         |  |

The following positions were vacated during Fiscal Year 2023 and not filled or budgeted for in Fiscal Year 2024:

|   |  |
|---|--|
| 1 | Economic Development Director – City Manager |
| 1 | Grants Writer – City Manager                 |
| 1 | IT Specialist – Information Technology       |

Frozen Positions for Fiscal Year 2025

|   |  |
|---|--|
| 3 | Police Officer I – Police Administration   |
| 1 | Parks Technician – Green Spaces            |
| 1 | Project Coordinator – Downtown Development |

The following position were vacated during Fiscal Year 2024 and not filled or budged for Fiscal Year 2025

|    |   |
|----|---|
| 1  | Battalion Chief – Fire Department             |
| 1  | Human Resources Director – Human Resources    |
| .5 | City Engineer – Public Works Administration   |
| 1  | Recreation Center Superintendent – Recreation |
| 1  | Recreation Programmer – Recreation Center     |
| .5 | Shooting Range Coordinator – Recreation       |

City of Rawlins  
**Detailed Changes to Full-Time Personnel**  
(Full-Time Position Basis)  
FY 2025

| Fund                                  | <u>FY 2023</u><br><u>Budgeted</u><br><u>Positions</u> | <u>FY 2024</u><br><u>Budgeted</u><br><u>Positions</u> | <u>FY 2025</u><br><u>Budgeted</u><br><u>Positions</u> |
|---------------------------------------|---|---|---|
| <b>General Fund</b>                   |   |   |   |
| <b>General Government Departments</b> |   |   |   |
| City Manager                          | 3   | 3   | 3   |
| City Attorney                         | 3   | 2   | 2   |
| Municipal Judge                       | 2.5   | 2.5   | 2.5   |
| Information Technology                | 1   | 0   | 0   |
| Human Resources                       | 1.75  | 1.75  | 1   |
| CATS Bus                              | 0.75  | 0.75  | 0.75  |
| Finance                               | 5   | 5   | 5   |
| Public Works                          | 1.4   | 1.4   | 0.9   |
| Central Warehouse                     | 3   | 2   | 2   |
| Streets                               | 7   | 7   | 7   |
| Building Maintenance Facilities       | 5   | 5   | 5   |
| Community Development                 | 1   | 1   | 1   |
| Economic Development                  | 1   | 0   | 0   |
| Grant Writer                          | 1   | 0   | 0   |
| Building Code Enforcement             | 1   | 1   | 1   |
| Police Department                     | 22.5  | 19.5  | 19.5  |
| Animal Control                        | 2   | 2   | 2   |
| 911 Center                            | 7   | 7   | 7   |
| Fire Department                       | 11  | 10  | 10  |
| Code Enforcement                      | 1   | 1   | 1   |
| Downtown Development                  | 2   | 1   | 1   |
| Total General Government              | <u>82.9</u>   | <u>72.9</u>   | <u>71.65</u>  |
| <b>Recreation Departments</b>         |   |   |   |
| Golf Course                           | 2.6   | 2.6   | 2.6   |
| Club House                            | 1   | 1   | 1   |
| Recreation Center                     | 7.75  | 7.75  | 5.75  |
| Shooting Range                        | 1   | 1   | 0.5   |
| Green Spaces                          | 6.4   | 6.4   | 5.4   |
| Total Recreation Departments          | <u>18.75</u>  | <u>18.75</u>  | <u>15.25</u>  |
| <b>Total General Fund</b>             | <u>101.65</u>   | <u>91.65</u>  | <u>86.9</u>   |

City of Rawlins  
**Detailed Changes to Full-Time Personnel (Continued)**  
 (Full-Time Position Basis)  
 FY 2025

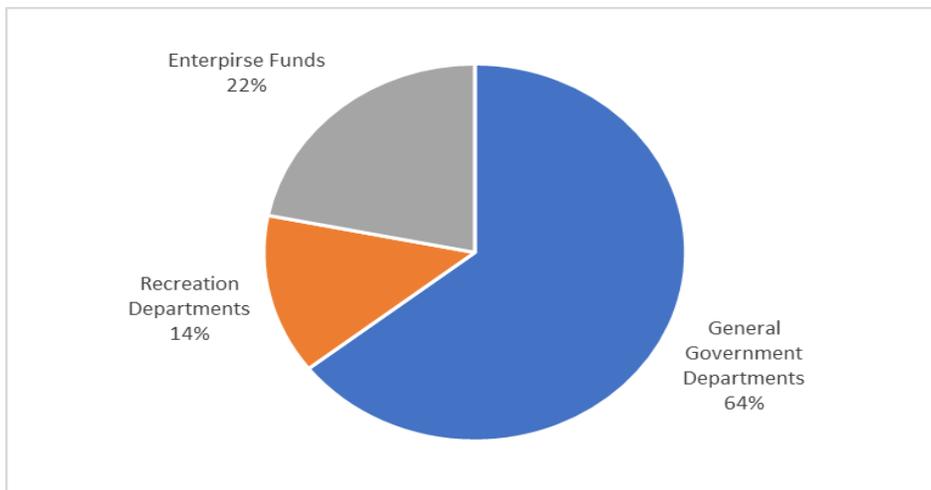
**Enterprise Funds**

|                                       |              |              |              |
|---------------------------------------|--------------|--------------|--------------|
| Water Fund                            | 9.39         | 9.39         | 9.36         |
| Sewer Fund                            | 6.36         | 6.36         | 6.36         |
| Landfill Fund                         | 5.54         | 5.54         | 5.29         |
| Recycling Fund                        | 3.03         | 3.03         | 3.28         |
| <b>Total Enterprise</b>               | <b>24.32</b> | <b>24.32</b> | <b>24.29</b> |
| <br><b>Total Without City Council</b> | <br>125.97   | <br>115.97   | <br>111.19   |

**All Funds Personnel Summary by Fund**  
 (Full-Time Position Basis)  
 FY 2025

|                                |               |               |               |
|--------------------------------|---------------|---------------|---------------|
| General Government Departments | 82.90         | 74.90         | 71.65         |
| Recreation Departments         | 18.75         | 18.75         | 15.25         |
| Enterprise Funds               | 24.32         | 24.32         | 24.29         |
|                                | <b>125.97</b> | <b>117.97</b> | <b>111.19</b> |

**FY 2025 Full Time Positions by Fund**





## **Fund Reserve Balances**

## Fund Balance

Fund balance reflects the financial resources reported in governmental funds or assets minus liabilities. Fund reserves balances should be maintained at adequate levels to safeguard the financial condition of the City. Any funds' resources not available to spend should be put in a restricted or nonspendable portion of fund balance.

There are five types of fund balance;

1. Nonspendable Fund Balance – amounts that cannot be spent because they are either (a) not in spendable form (such as inventory) or (b) legally or contractually required to be maintained intact.
2. Restricted Fund Balance – amounts restricted that are either (a) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other government; are (b) imposed by law through constitutional provisions or enabling legislation.
3. Committed Fund Balance – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (ordinance) of the entity's governing board.
4. Assigned Fund Balance – amounts that are constrained by the government's "intent" to be used for specific purposes but are neither restricted nor committed. Intent can be expressed by the City Council, which has been granted delegated authority by either the governing body or State statute.
5. Unassigned Fund Balance – includes positive fund balance within the General Fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

Historically, the City of Rawlins has been able to meet current expenses and pursue an acceptable level of capital spending because of conservative business practices and a stable economy. For many years, the City has maintained a healthy amount of unassigned fund balance in the General Fund as well as other special revenue funds and strong cash balances in the enterprise funds.

City of Rawlins  
**Fund Reserves**  
 (Accrual Basis)  
 FY 2019

| Fund                    | FY 2018<br>Actual | FY 2019<br>Actual<br>Revenue | FY 2019<br>Actual<br>Expenditures | FY 2019<br>Net<br>Transfers | FY 2019<br>Actual |
|-------------------------|-------------------|------------------------------|-----------------------------------|-----------------------------|-------------------|
| <b>General</b>          | \$13,325,966      | \$11,694,225                 | \$11,880,937                      | (\$789,672)                 | \$12,349,582      |
| <b>Grants</b>           | 106,555           | 1,175,339                    | 94,248                            | (1,037,032)                 | 150,614           |
| <b>Non-Major Funds</b>  | 246,336           | 134,374                      | 113,872                           | 44,060                      | 310,898           |
| <b>Capital Funds</b>    | 72,914            | 502,724                      | 0                                 | 0                           | 575,638           |
| <b>Enterprise Fund</b>  |                   |                              |                                   |                             |                   |
| Water                   | 31,649,912        | 2,261,222                    | 3,342,555                         | (1,129,149)                 | 29,439,430        |
| Sewer                   | 6,036,397         | 1,111,157                    | 1,126,930                         | (4,260)                     | 6,016,364         |
| Landfill                | (311,531)         | 1,770,384                    | 1,249,234                         | (32,988)                    | 176,631           |
| Recycling               | 93,430            | 155,438                      | 164,651                           | (959)                       | 83,258            |
| <b>Internal Service</b> | 481,021           | 2,147,292                    | 2,101,079                         | 2,950,000                   | 3,477,234         |
| <b>Total All Funds</b>  | \$51,701,000      | \$20,952,155                 | \$20,073,506                      | \$0                         | \$52,579,649      |

|                           | FY 2019<br>Actual   |
|---------------------------|---------------------|
| <b>General Fund</b>       |                     |
| Nonspendable              | \$665,876           |
| Committed                 | 763,167             |
| Assigned                  | 5,854,417           |
| Unassigned                | 5,066,122           |
| <b>Toal Fund Balances</b> | <b>\$12,349,582</b> |

City of Rawlins  
**Fund Reserves**  
 (Accrual Basis)  
 FY 2020

| Fund                    | FY 2019<br>Actual | FY 2020<br>Actual<br>Revenue | FY 2020<br>Actual<br>Expenditures | FY 2020<br>Net<br>Transfers | FY 2020<br>Actual |
|-------------------------|-------------------|------------------------------|-----------------------------------|-----------------------------|-------------------|
| <b>General</b>          | \$12,349,582      | \$15,595,279                 | \$11,255,261                      | \$509,935                   | \$17,199,535      |
| <b>Grants</b>           | 150,614           | 253,475                      |                                   | (404,089)                   | 0                 |
| <b>Non-Major Funds</b>  | 310,898           | 110,416                      | 120,444                           | 50,000                      | 350,870           |
| <b>Capital Funds</b>    | 575,638           | 25,245                       | 532,143                           |                             | 68,740            |
| <b>Enterprise Fund</b>  |                   |                              |                                   |                             |                   |
| Water                   | 29,439,430        | 2,199,356                    | 3,166,619                         | 237,380                     | 28,709,547        |
| Sewer                   | 6,016,364         | 1,111,173                    | 919,174                           | (155,626)                   | 6,052,737         |
| Landfill                | 176,631           | 1,799,782                    | 1,168,514                         | (220,379)                   | 587,520           |
| Recycling               | 83,258            | 150,904                      | 157,089                           | (17,221)                    | 59,852            |
| <b>Internal Service</b> | <u>3,477,234</u>  | <u>3,074,530</u>             | <u>2,641,691</u>                  |                             | <u>3,910,073</u>  |
| <b>Total All Funds</b>  | \$52,579,649      | \$24,320,160                 | \$19,960,935                      | \$0                         | \$56,938,874      |

|                     | <u>FY 2020<br/>Actual</u> |
|---------------------|---------------------------|
| <b>General Fund</b> |                           |
| Nonspendable        | \$619,102                 |
| Committed           | 1,031,972                 |
| Assigned            | 8,083,781                 |
| Unassigned          | <u>7,464,680</u>          |
| Total Fund Balances | \$17,199,535              |

City of Rawlins  
**Fund Reserves**  
 (Accrual Basis)  
 FY 2021

| Fund                    | FY 2020<br>Actual | FY 2021<br>Actual<br>Revenue | FY 2021<br>Actual<br>Expenditures | FY 2021<br>Net<br>Transfers | FY 2021<br>Actual |
|-------------------------|-------------------|------------------------------|-----------------------------------|-----------------------------|-------------------|
| <b>General</b>          | \$17,199,535      | \$20,395,058                 | \$11,308,358                      | \$544,377                   | \$26,830,612      |
| <b>Non-Major Funds</b>  | 350,870           | 90,368                       | 81,921                            | 50,000                      | 409,317           |
| <b>Capital Funds</b>    | 68,740            | 2,912,476                    | 144,020                           |                             | 2,837,196         |
| <b>Enterprise Fund</b>  |                   |                              |                                   |                             |                   |
| Water                   | 28,709,547        | 2,676,762                    | 2,716,691                         | (271,400)                   | 28,398,218        |
| Sewer                   | 6,052,737         | 1,141,992                    | 1,024,737                         | (124,877)                   | 6,045,115         |
| Landfill                | 587,520           | 1,713,796                    | 1,160,095                         | (198,100)                   | 943,121           |
| Recycling               | 59,852            | 155,993                      | 140,141                           | 0                           | 75,704            |
| <b>Internal Service</b> | 3,910,073         | 2,266,007                    | 2,215,897                         |                             | 3,960,183         |
| <b>Total All Funds</b>  | \$56,938,874      | \$31,352,452                 | \$18,791,860                      | \$0                         | \$69,499,466      |

|                     | FY 2021<br>Actual |
|---------------------|-------------------|
| <b>General Fund</b> |                   |
| Nonspendable        | \$717,256         |
| Committed           | 1,609,837         |
| Assigned            | 12,610,388        |
| Unassigned          | 11,893,131        |
| Total Fund Balances | \$26,830,612      |

City of Rawlins  
**Fund Reserves**  
 (Accrual Basis)  
 FY 2022

| <b>Fund</b>             | <b>FY 2021<br/>Actual</b> | <b>FY 2022<br/>Actual<br/>Revenue</b> | <b>FY 2022<br/>Actual<br/>Expenditures</b> | <b>FY 2022<br/>Net<br/>Transfers</b> | <b>FY 2022<br/>Actual</b> |
|-------------------------|---------------------------|---------------------------------------|--|--------------------------------------|---------------------------|
| <b>General</b>          | \$26,830,612              | \$11,152,777                          | \$14,661,951                               | \$641,371                            | \$23,962,809              |
| <b>Non-Major Funds</b>  | 409,317                   | 82,341                                | 112,093                                    | 50,000                               | 429,565                   |
| <b>Capital Funds</b>    | 2,837,196                 | 1,123,465                             | 1,870,542                                  | 0                                    | 2,090,119                 |
| <b>Enterprise Fund</b>  |                           |                                       |  |                                      |                           |
| Water                   | 28,398,218                | 2,692,222                             | 2,950,922                                  | (314,356)                            | 27,825,162                |
| Sewer                   | 6,045,115                 | 1,045,038                             | 858,379                                    | (147,519)                            | 6,084,255                 |
| Landfill                | 943,121                   | 1,722,900                             | 1,070,306                                  | (229,496)                            | 1,366,219                 |
| Recycling               | 75,704                    | 175,676                               | 198,190                                    | 0                                    | 53,190                    |
| <b>Internal Service</b> | <u>3,960,183</u>          | <u>2,144,344</u>                      | <u>1,995,111</u>                           | <u>0</u>                             | <u>4,109,416</u>          |
| <b>Total All Funds</b>  | \$69,499,466              | \$20,138,763                          | \$23,717,494                               | \$0                                  | \$65,920,735              |

|                     | <b>FY 2022<br/>Actual</b> |
|---------------------|---------------------------|
| <b>General Fund</b> |                           |
| Nonspendable        | \$1,471,912               |
| Committed           | 1,437,769                 |
| Assigned            | 11,262,520                |
| Unassigned          | <u>9,790,608</u>          |
| Total Fund Balances | \$23,962,809              |

City of Rawlins  
**Fund Reserves**  
 (Accrual Basis)  
 FY 2023

| <b>Fund</b>             | <b>FY 2022<br/>Actual</b> | <b>FY 2023<br/>Estimated<br/>Revenue</b> | <b>FY 2023<br/>Estimated<br/>Expenditures</b> | <b>FY 2023<br/>Net<br/>Transfers</b> | <b>FY 2023<br/>Estimated</b> |
|-------------------------|---------------------------|--|---|--------------------------------------|------------------------------|
| <b>General</b>          | \$23,962,809              | \$13,876,298                             | \$12,596,680                                  | (\$265,451)                          | \$24,976,976                 |
| <b>Non-Major Funds</b>  | 429,565                   | 118,398                                  | 132,605                                       | 50,000                               | 465,358                      |
| <b>Capital Funds</b>    | 2,090,119                 | 1,411,753                                | 56,706  | 0                                    | 3,445,166                    |
| <b>Enterprise Fund</b>  |                           |  |   |                                      |                              |
| Water                   | 27,825,162                | 2,814,024                                | 3,437,844                                     | 640,198                              | 27,841,540                   |
| Sewer                   | 6,084,255                 | 1,021,987                                | 954,297                                       | (163,222)                            | 5,988,723                    |
| Landfill                | 1,366,219                 | 1,672,211                                | 1,208,348                                     | (261,525)                            | 1,568,557                    |
| Recycling               | 53,190                    | 301,058                                  | 245,228                                       | 0                                    | 109,020                      |
| <b>Internal Service</b> | 4,109,416                 | 2,327,247                                | 1,783,864                                     | 0                                    | 4,652,799                    |
| <b>Total All Funds</b>  | \$65,920,735              | \$23,542,976                             | \$20,415,572                                  | \$0                                  | \$69,048,139                 |

|                            | <b>FY 2023<br/>Actual</b> |
|----------------------------|---------------------------|
| <b>General Fund</b>        |                           |
| Nonspendable               | \$1,432,631               |
| Committed                  | 1,498,619                 |
| Assigned                   | 11,739,179                |
| Unassigned                 | 10,306,547                |
| <b>Total Fund Balances</b> | <b>\$24,976,976</b>       |

City of Rawlins  
**Fund Reserves**  
 (Accrual Basis)  
 FY 2024

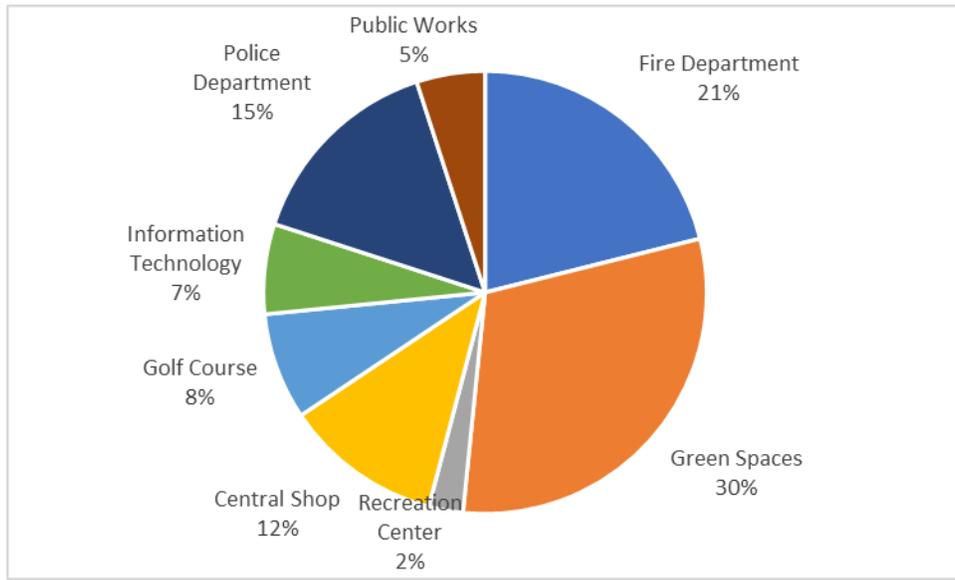
| <b>Fund</b>             | <b>FY 2023<br/>Estimated</b> | <b>FY 2024<br/>Estimated<br/>Revenue</b> | <b>FY 2024<br/>Estimated<br/>Expenditures</b> | <b>FY 2024<br/>Net<br/>Transfers</b> | <b>FY 2024<br/>Estimated</b> |
|-------------------------|------------------------------|--|---|--------------------------------------|------------------------------|
| <b>General</b>          | \$24,976,976                 | \$11,393,085                             | \$9,156,034                                   | \$75,089                             | \$27,289,116                 |
| <b>Non-Major Funds</b>  | 465,358                      | 0  | 0   | 0                                    | 465,358                      |
| <b>Capital Funds</b>    | 3,445,166                    | 1,165,662                                | 18,206  | 0                                    | 4,592,622                    |
| <b>Enterprise Fund</b>  |                              |  |   |                                      |                              |
| Water                   | 27,841,540                   | 2,432,926                                | 1,632,813                                     | (32,102)                             | 28,609,551                   |
| Sewer                   | 5,988,723                    | 861,767                                  | 583,260                                       | (17,396)                             | 6,249,834                    |
| Landfill                | 1,568,557                    | 1,684,300                                | 1,446,088                                     | (25,591)                             | 1,781,178                    |
| Recycling               | 109,020                      | 275,689                                  | 169,634                                       | 0                                    | 215,075                      |
| <b>Internal Service</b> | 4,652,799                    | 2,028,585                                | 2,272,309                                     | 0                                    | 4,409,075                    |
| <b>Total All Funds</b>  | \$69,048,139                 | \$19,842,014                             | \$15,278,344                                  | \$0                                  | \$73,611,809                 |

# **Capital Summary**

City of Rawlins  
**Capital (Continued)**  
 (Budget Basis)  
 FY 2025

**Capital by Category**

| <u>Department</u>                         | <u>Proposed<br/>FY 2025</u> | <u>Percent</u> |
|---|-----------------------------|----------------|
| Fire Department                           | \$211,000                   | 21.10%         |
| Green Spaces                              | 305,000                     | 30.50%         |
| Recreation Center                         | 25,000                      | 2.50%          |
| Central Shop                              | 115,244                     | 11.52%         |
| Golf Course                               | 78,000                      | 7.80%          |
| Information Technology                    | 65,756                      | 6.58%          |
| Police Department                         | 150,000                     | 15.00%         |
| Public Works                              | 50,000                      | 5.00%          |
| <b>Total For All Categories City-Wide</b> | <b>\$1,000,000</b>          | <b>100.00%</b> |



City of Rawlins  
**Capital (Continued)**  
(Budget Basis)  
FY 2025

|  |                    |
|--|--------------------|
| <b>Fire Department</b>                       |                    |
| Replace 2013 Pickup                          | \$70,000           |
| Breathing Air Compressor                     | 85,000             |
| 5-6 Sets of PPE                              | 16,000             |
| Crack Sealing on Fire Station #2 Parking Lot | 40,000             |
| <b>Green Spaces</b>                          |                    |
| Lean To                                      | 15,000             |
| Snow Blower                                  | 45,000             |
| VFW Asphalt                                  | 100,000            |
| VFW Building Renovation                      | 100,000            |
| Lower Baseball Field Infield                 | 45,000             |
| <b>Recreation Center</b>                     |                    |
| Floor Resurface                              | 15,000             |
| Batting Cage Net                             | 10,000             |
| <b>Central Shop</b>                          |                    |
| UP6-15C 125psi Rotary Screw Compressor       | 13,907             |
| Shop Lifts                                   | 40,082             |
| Chassis Cab F-550 XL                         | 61,255             |
| <b>Golf Course</b>                           |                    |
| John Deer Bunker Rake                        | 26,000             |
| Tru Turf Greens Roller                       | 22,000             |
| Golf Cart Lease                              | 30,000             |
| <b>Information Technology</b>                |                    |
| Servers                                      | 65,756             |
| <b>Police Department</b>                     |                    |
| Replace Mobile Radios                        | 150,000            |
| <b>Public Works</b>                          |                    |
| Broom and Other Equipment                    | 50,000             |
| <b>Total</b>                                 | <b>\$1,000,000</b> |

City of Rawlins  
**Capital (Continued)**  
 (Budget Basis)  
 FY 2025

**Enterprise Funds Capital**

**Water Fund**

**Water Distribution Infrastructure**

|   |           |
|---|-----------|
| Water Line Between Spruce/Pine from 7th to 10th   | \$500,000 |
| Water Line Between Pine/Buffalo from 7th to 10th  | 500,000   |
| Water Line Between Buffalo/Cedar from 7th to 10th | 500,000   |
| Water Line Between Cedar/Front from 7th to 10th   | 500,000   |

**Water Distribution**

|                             |         |
|-----------------------------|---------|
| Service Truck               | 60,000  |
| 4X4 Backhoe                 | 70,000  |
| Water Meter/MXU Replacement | 100,000 |
| Dump Truck                  | 30,000  |
| Valve Exerciser             | 25,000  |

**Total Water Fund** \$2,285,000

**Sewer Fund**

|                                |          |
|--------------------------------|----------|
| Wastewater Treatment Plant     |          |
| Sewer Line Inspection          | \$70,000 |
| Manhole Replacement            | 90,000   |
| Wastewater Treatment Equipment | 225,000  |
| Wastewater Infrastructure      | 369,322  |

**Total Sewer Fund** \$754,322

**Landfill**

|        |           |
|--------|-----------|
| Loader | \$299,059 |
|--------|-----------|

## Funds

### General Fund

### Capital Projects Funds

### Special Revenue Funds

### Enterprise Funds

### Internal Service Fund

- General Government
- Public safety and transportation
- Public Works
- Highways and Streets
- Culture and recreation
- Debt Service – Principal Retirement

The General 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.

# **General Fund Revenue**

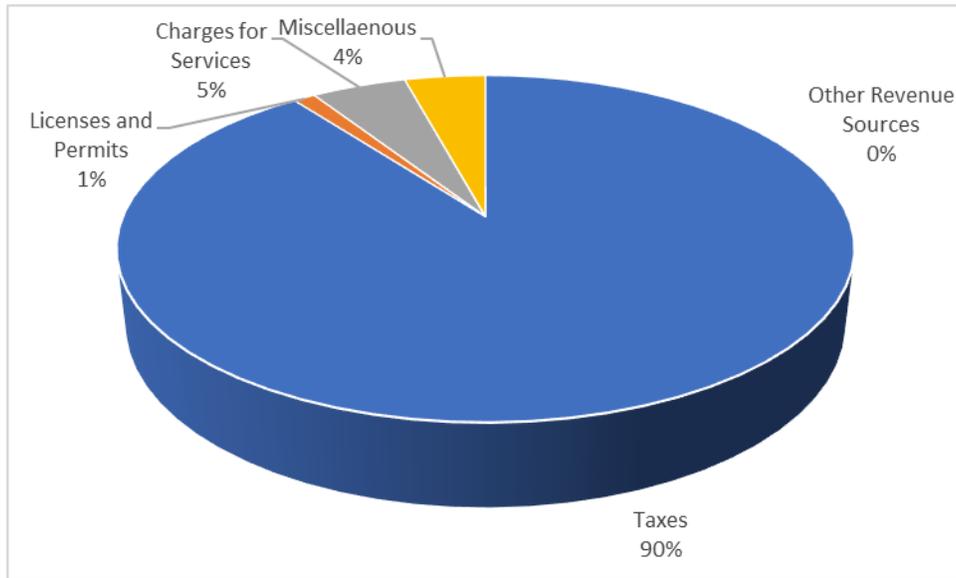
Includes General Government Departments Only

(No Recreation Departments)

## General Fund Revenue

| General Fund Revenue Summary |                     |                     |                     |                     |          |                          |
|------------------------------|---------------------|---------------------|---------------------|---------------------|----------|--------------------------|
| Revenue                      | FY 2023<br>Actual   | FY 2024<br>Budget   | 30-Apr<br>Actual    | FY 2025<br>Proposed | % Change | % of<br>Total<br>FY 2025 |
| Taxes                        | \$11,240,714        | \$10,672,729        | \$9,958,920         | \$10,808,367        | 1.27%    | 89.66%                   |
| Licenses and Permits         | 135,241             | 126,000             | 110,752             | 138,933             | 10.26%   | 1.15%                    |
| Charges for Services         | 1,422,519           | 616,338             | 592,393             | 597,367             | -3.08%   | 4.96%                    |
| Miscellaenous                | 383,781             | 508,741             | 473,925             | 510,000             | 0.25%    | 4.23%                    |
| Other Revenue Sources        | 739,793             | 0                   | 9,084               | 0                   | 0.00%    | 0.00%                    |
| <b>Total Revenues</b>        | <u>\$13,922,048</u> | <u>\$11,923,808</u> | <u>\$11,145,075</u> | <u>\$12,054,667</u> | 1.10%    | 100.00%                  |

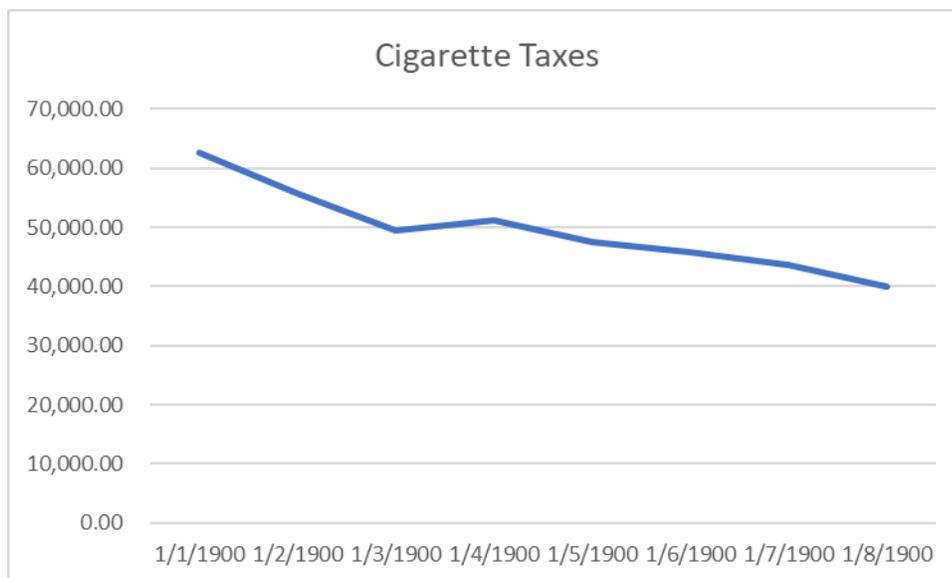
General Fund Revenue  
FY 2025 Proposed Summary Revenue Budget



## Cigarette Tax

Proposed FY 2025 Revenue Amount: \$38,000

Historically, Wyoming has imposed an excise tax of \$0.006 on each cigarette, or \$0.12 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, town, and counties. The remaining amount is divided with 38 1/4% going to the State General Fund and 61 3/4% to cities, towns, and counties. Revenues have seen a consistent decline since FY 2016 with the amount collected in FY 2023 dropping below \$40,000.



## Federal Mineral Royalties

Proposed FY 2025 Revenue Amount: \$300,000

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. The amounts budgeted are based on figures from the Revenue Forecasts published by the CREG. The January 2024 CREG report estimated that State Mineral Royalties for FY 2025 will remain consistent with receipts in FY 2024

The distribution formula is unique. First, each city or town having a population over 325 receives a \$15,000 base payment per year. The amount distributed to the municipalities

within each county is then determined as the ratio of the school district Average Daily Membership (ADM) to the total ADM for the state. Distribution within the county to the municipalities is based on the population relationship each incorporated municipality has with all the towns and cities in the county.

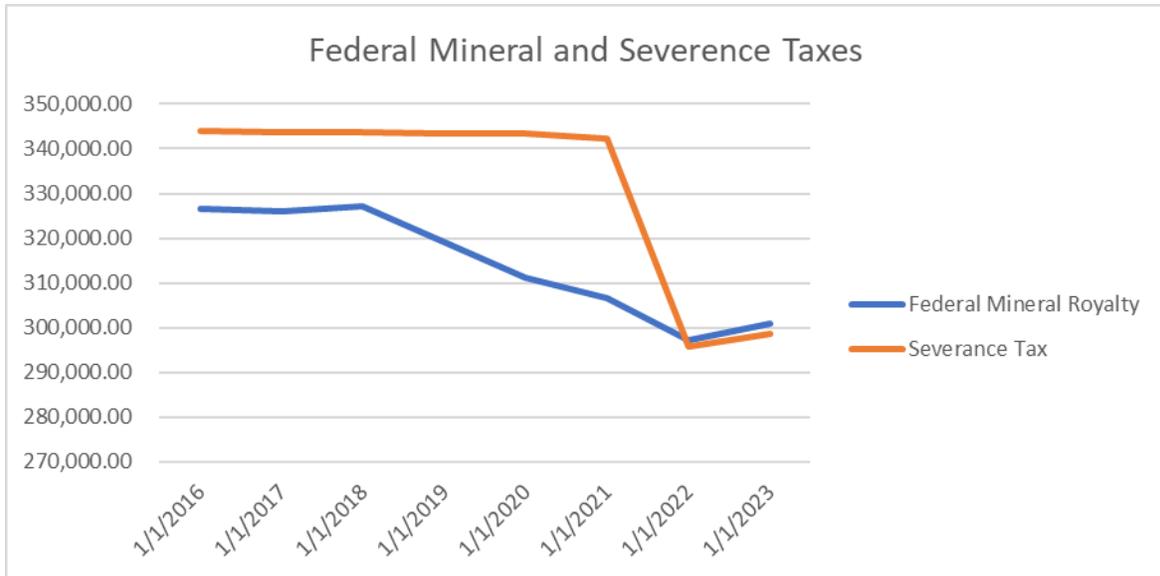
According to January 2024 CREG report projected mineral severance taxes for Fiscal Years 2024 through Fiscal Year 2028 are expected to remain consistent with Fiscal Year 2024 amounts.

## **Mineral Severance Tax**

Proposed FY 2025 Revenue Amount:        \$296,000

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. The CREG report shows that total statewide mineral severance tax collections will drop from \$219,900,000 in FY 2023 to \$194,300,000 in FY 2024, an 11.64% decrease.

According to the January 2024 CREG report, distributions for mineral severance tax for Fiscal Year 2024 through Fiscal Year 2028 are expected to remain consistent with amounts received for Fiscal Year 2024.



## Sales and Use Tax

Proposed FY 2025 Revenue Amounts:

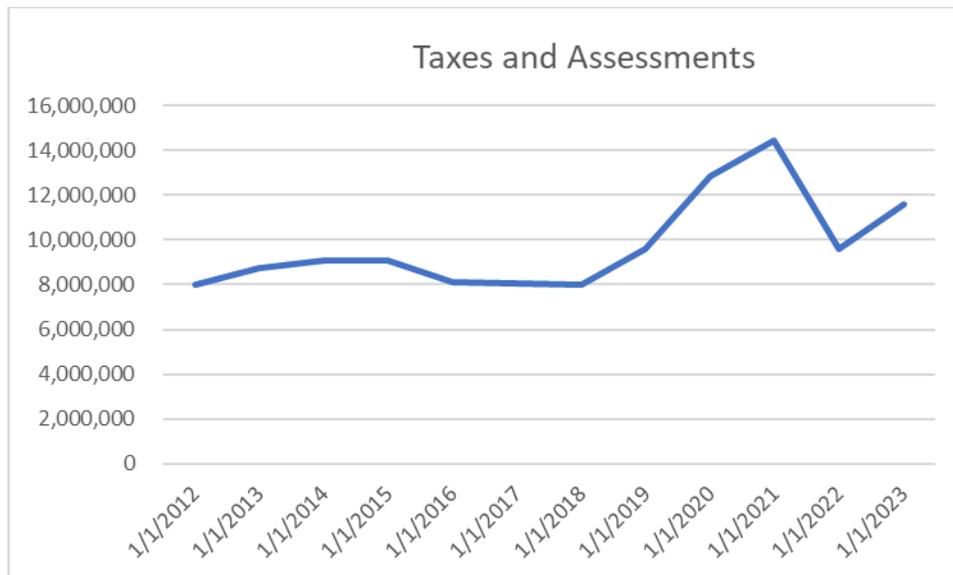
- Sales Tax \$3,205,255
- County Option Sales Tax \$2,960,487
- State Use Tax \$254,564
- County Options Use Tax \$391,070
- State Use Tax – Out of State \$206,158
- Sales Tax Out of State \$408,857

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.

The January 2024 Consensus Revenue Estimating Group Revenue (CREG) Forecast included comments regarding sales and use tax and oil price assumptions. The CREG reads in part that after substantial expansion in FY 2022 and FY 2023, the overall speed of the growth in economic activities and taxable sales is expected to slow down, particularly in retail trade and the mining industries. However, year-to-date sales and use tax

collections have been quite strong for the first six months of FY 2024. CREG revenue revision in this report increased its forecast of GF sales and use tax collections by \$10.0M for FY 2024.

The 31% distribution to cities and towns is based on a two-part formula. The taxes are first returned to the county of the sales transaction, then divided among the county and its cities and towns based on the percentage the population of each municipality bears to the total county population. All the general-purpose optional tax except for an administrative fee is returned to the county of transaction where it is divided in the same way as the basic tax.



An added layer of complexity in budgeting for Sales and Use Taxes is the one-time projects that have been occurring in Carbon County. Sales and Use Taxes increased to their peak in FY 2021 only to reduce to near normal levels in FY 2022. The outlook for Sales and Use Taxes for Carbon Count is that sales taxes will increase substantially for the duration of the construction of the Wind Farm south of town. When complete, Sales and Use taxes will reduce to normal levels. Increasing spending during this time will eventually lead to a deficit budget and expenditures outweighing revenues. Excess revenues over expenditures in FY 2021 amounted to surplus of \$9.09M. Increased spending in FY 2022 led to expenditures over revenue in FY 2022 of \$3.51M.

Sales and Use taxes were budgeted for FY2025 at levels consistent with a 45% increase from FY 2016. Collections will be monitored to ensure that budgetary amounts are not too aggressive.

## **Gasoline Tax**

Proposed FY 2025 Revenue Amount:       \$389,900

The source of this revenue is a tax of \$.24 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 2023, cities and towns received revenue only from \$0.11 of the tax.

## **Biennial Supplemental Funds Direct Distribution**

Proposed FY 2025 Revenue Amount:       \$741,576

The Wyoming Legislature allotted \$146.25 for the direct distribution. Per House Bill 70 the City of Rawlins allocation \$741,576. These funds are distributed in two payments on August 15, 2024, and January 15, 2025.

## **Franchise Fees**

Proposed FY 2025 Revenue Amounts:

- Black Hills Energy \$260,000
- Rocky Mountain Power \$365,000
- Telephone taxes \$7,000
- Charter Communications \$80,000
- Fatbeam LLC \$6,000

The City of Rawlins imposes a franchise fee on public utilities and telecommunication companies for the privilege of using public right-of-way in our community.

## Property Taxes

Proposed FY 2025 Revenue Amounts: \$575,000

A property tax is an ad valorem tax – one that is based on the value of the property being taxed. The County Assessor is charged with the responsibility of determining the market value of the property. Once established, an assessment ratio determined by the legislature is applied to the market value. The assessment ratios are currently 11.5% for industrial property and 9.5% for commercial and residential property. After multiplying the market value by the assessment ratio, the resulting number is called the “assessed valuation”. The mill levy is applied to the assessed valuation for calculation of general taxes. A mill is one one-thousandth of a dollar. Therefore, there is \$1 of tax per thousand dollars of assessed value for each mill levied. The “mill levy” is the total number of mills applied to your assessed value.

FY 2025 Budget  
(Budget Basis)  
**General Fund Revenue**

|                              | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Budget</b> | <b>Apr-24<br/>Actual</b> | <b>FY 2025<br/>Proposed</b> | <b>% Change</b> | <b>% of<br/>Total<br/>FY 2025</b> |
|------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|-----------------|-----------------------------------|
| <b>Taxes</b>                 |                           |                           |                          |                             |                 |                                   |
| <b>Mineral Taxes</b>         |                           |                           |                          |                             |                 |                                   |
| Mineral Royalty Tax          | \$300,888                 | \$301,000                 | \$157,187                | \$300,000                   | -0.33%          |                                   |
| Mineral Severance Tax        | 298,646                   | 302,000                   | 147,084                  | 296,000                     | -1.99%          |                                   |
| <b>Total Mineral Taxes</b>   | <b>\$599,534</b>          | <b>\$603,000</b>          | <b>\$304,270</b>         | <b>\$596,000</b>            | <b>-1.16%</b>   | <b>4.94%</b>                      |
| <b>Other Taxes</b>           |                           |                           |                          |                             |                 |                                   |
| County Motor Vehicle Tax     | \$284,835                 | \$290,000                 | \$224,283                | \$287,500                   | -0.86%          |                                   |
| Cigarette Tax                | 39,910                    | 45,000                    | 31,031                   | 38,000                      | -15.56%         |                                   |
| Sales/Use Tax                | 3,448,508                 | 3,011,999                 | 2,964,851                | 3,205,255                   | 6.42%           |                                   |
| County Option Sales Tax      | 3,250,677                 | 2,854,823                 | 2,798,354                | 2,960,487                   | 3.70%           |                                   |
| State Use Tax                | 295,254                   | 274,991                   | 235,936                  | 254,564                     | -7.43%          |                                   |
| Gasoline Tax                 | 389,226                   | 385,000                   | 343,045                  | 389,900                     | 1.27%           |                                   |
| State Supplemental Funding   | 438,310                   | 948,711                   | 948,710                  | 741,576                     | -21.83%         |                                   |
| County Option Use Tax        | 442,820                   | 417,236                   | 354,823                  | 391,070                     | -6.27%          |                                   |
| Sales/Use Tax - Out of State | 239,142                   | 222,730                   | 191,097                  | 206,158                     | -7.44%          |                                   |
| Sales Tax Out of State       | 452,519                   | 395,239                   | 389,053                  | 408,857                     | 3.45%           |                                   |
| Lodgers Tax                  | 34,747                    | 40,000                    | 70,535                   | 36,000                      | -10.00%         |                                   |
| <b>Total Other Taxes</b>     | <b>\$9,315,947</b>        | <b>\$8,885,729</b>        | <b>\$8,551,718</b>       | <b>\$8,919,367</b>          | <b>0.38%</b>    | <b>73.99%</b>                     |
| <b>Property Taxes</b>        |                           |                           |                          |                             |                 |                                   |
| County Ad Valorum Tax        | \$572,682                 | \$500,000                 | \$465,809                | \$575,000                   | 15.00%          |                                   |
| <b>Total Property Taxes</b>  | <b>\$572,682</b>          | <b>\$500,000</b>          | <b>\$465,809</b>         | <b>\$575,000</b>            | <b>15.00%</b>   | <b>4.77%</b>                      |
| <b>Franchise Fees</b>        |                           |                           |                          |                             |                 |                                   |
| Black Hills Energy           | \$302,934                 | \$210,000                 | \$261,472                | \$260,000                   | 23.81%          |                                   |
| Rocky Mountain Power         | 365,760                   | 380,000                   | 315,516                  | 365,000                     | -3.95%          |                                   |
| Telephone Taxes              | 6,759                     | 8,000                     | 4,614                    | 7,000                       | -12.50%         |                                   |
| Charter Communications       | 70,985                    | 80,000                    | 49,407                   | 80,000                      | 0.00%           |                                   |
| Fatbeam LLC                  | 6,114                     | 6,000                     | 6,114                    | 6,000                       | 0.00%           |                                   |
| Gateway South                | 0                         | 0                         | 0                        | 0                           | 0.00%           |                                   |
| <b>Total Franchise Fees</b>  | <b>\$752,552</b>          | <b>\$684,000</b>          | <b>\$637,123</b>         | <b>\$718,000</b>            | <b>4.97%</b>    | <b>5.96%</b>                      |
| <b>Total Taxes</b>           | <b>\$11,240,714</b>       | <b>\$10,672,729</b>       | <b>\$9,958,920</b>       | <b>\$10,808,367</b>         | <b>1.27%</b>    | <b>89.66%</b>                     |

FY 2025 Budget  
(Budget Basis)  
**General Fund Revenue (Continued)**

|                                   | FY 2023<br>Actual | FY 2024<br>Budget | Apr-24<br>Actual | FY 2025<br>Proposed | % Change | % of<br>Total<br>FY 2025 |
|-----------------------------------|-------------------|-------------------|------------------|---------------------|----------|--------------------------|
| <b>Licenses</b>                   |                   |                   |                  |                     |          |                          |
| Liquor Licenses                   | \$25,500          | \$25,500          | \$25,800         | \$37,333            | 46.40%   |                          |
| Animal Licenses                   | 960               | 1,500             | 1,625            | 2,000               | 33.33%   |                          |
| Contractor Licensees              | 29,108            | 27,000            | 33,121           | 27,000              | 0.00%    |                          |
| <b>Total Licenses</b>             | <u>\$55,568</u>   | <u>\$54,000</u>   | <u>\$60,546</u>  | <u>\$66,333</u>     | 22.84%   | 0.55%                    |
| <b>Permits</b>                    |                   |                   |                  |                     |          |                          |
| City Licenses and Permits         | \$5,491           | \$8,000           | \$5,420          | \$8,600             | 7.50%    |                          |
| Engineering/Building Permits      | 72,443            | 62,500            | 43,086           | 62,500              | 0.00%    |                          |
| Special Use Permits               | 1,350             | 1,000             | 1,330            | 1,000               | 0.00%    |                          |
| Corral Permits                    | 390               | 500               | 370              | 500                 | 0.00%    |                          |
| <b>Total Permits</b>              | <u>\$79,673</u>   | <u>\$72,000</u>   | <u>\$50,206</u>  | <u>\$72,600</u>     | 0.83%    | 0.60%                    |
| <b>Total Licenses and Permits</b> | <u>\$135,241</u>  | <u>\$126,000</u>  | <u>\$110,752</u> | <u>\$138,933</u>    | 10.26%   | 1.15%                    |
| <b>Charges for Services</b>       |                   |                   |                  |                     |          |                          |
| <b>Other Charges</b>              |                   |                   |                  |                     |          |                          |
| Restaurant Lease                  | \$0               | \$0               | \$5,100          | \$0                 | 0.00%    |                          |
| Street Cuts                       | 700               | 500               | 575              | 2,000               | 300.00%  |                          |
| Plan Reviews                      | 34,990            | 25,000            | 12,551           | 25,000              | 0.00%    |                          |
| Cemetery Lot Sales                | 5,870             | 4,000             | 7,650            | 4,000               | 0.00%    |                          |
| Land Leases/Sale & Rent           | 71,987            | 63,000            | 52,200           | 63,000              | 0.00%    |                          |
| Perpetual Care Fund               | 1,250             | 3,000             | 2,250            | 3,000               | 0.00%    |                          |
| Cemetery Fees                     | 11,930            | 9,000             | 10,625           | 9,000               | 0.00%    |                          |
| Planning and Zoning               | 1,300             | 750               | 0                | 750                 | 0.00%    |                          |
| Prints and Inspections            | 80                | 200               | 40               | 200                 | 0.00%    |                          |
| Miscellaneous                     | 34,186            | 25,000            | 4,024            | 26,514              | 6.06%    |                          |
| Asphalt Materials                 | 11,651            | 5,000             | 4,270            | 5,000               | 0.00%    |                          |
| Depot Receipts                    | 4,800             | 6,000             | 6,910            | 10,000              | 66.67%   |                          |
| <b>Total Other Charges</b>        | <u>\$178,745</u>  | <u>\$141,450</u>  | <u>\$106,195</u> | <u>\$148,464</u>    | 4.96%    | 1.23%                    |
| <b>Interdepartmental</b>          |                   |                   |                  |                     |          |                          |
| Central Shop                      | \$84,988          | \$84,988          | \$70,824         | \$84,988            | 0.00%    |                          |
| Water Fund                        | 328,553           | 0                 | 0                | 0                   | 0.00%    |                          |
| Sewer Fund                        | 195,081           | 0                 | 0                | 0                   | 0.00%    |                          |
| Landfill Fund                     | 235,934           | 0                 | 0                | 0                   | 0.00%    |                          |
| <b>Total Interdepartmental</b>    | <u>\$844,556</u>  | <u>\$84,988</u>   | <u>\$70,824</u>  | <u>\$84,988</u>     | 0.00%    | 0.71%                    |

**FY 2025 Budget  
(Budget Basis)  
General Fund Revenue (Continued)**

|                                   | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Budget</b> | <b>Apr-24<br/>Actual</b> | <b>FY 2025<br/>Proposed</b> | <b>% Change</b> | <b>% of<br/>Total<br/>FY 2025</b> |
|-----------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|-----------------|-----------------------------------|
| <b>Police and Court</b>           |                           |                           |                          |                             |                 |                                   |
| 911 Surcharge                     | \$79,501                  | \$80,000                  | \$69,884                 | \$80,000                    | 0.00%           |                                   |
| Animal Shelter Fees               | 7,203                     | 9,000                     | 7,229                    | 9,365                       | 4.06%           |                                   |
| Restitution                       | 3,591                     | 3,500                     | 705                      | 3,500                       | 0.00%           |                                   |
| Municipal Judge                   | 113,087                   | 125,000                   | 128,156                  | 120,000                     | -4.00%          |                                   |
| Record Checks                     | 225                       | 300                       | 1,374                    | 300                         | 0.00%           |                                   |
| Tow Fee Reimbursements            | 798                       | 500                       | 525                      | 750                         | 50.00%          |                                   |
| Advocate Grant - State            | 16,616                    | 18,000                    | 18,257                   | 17,000                      | -5.56%          |                                   |
| DUI/EUDL Grants                   | 2,108                     | 10,000                    | 5,723                    | 5,000                       | -50.00%         |                                   |
| Court Bonds                       | 2,869                     | 0                         | 10,637                   | 0                           | 0.00%           |                                   |
| Crime Victims                     | 4,545                     | 4,000                     | 3,103                    | 4,000                       | 0.00%           |                                   |
| CATS Bus                          | 2,586                     | 1,600                     | 2,516                    | 3,000                       | 87.50%          |                                   |
| Ballistic Vest                    | 0                         | 0                         | 0                        | 0                           | 0.00%           |                                   |
| Advocate Grant - Federal          | 33,721                    | 52,000                    | 39,533                   | 35,000                      | -32.69%         |                                   |
| Law Enforce-Seizure Money         | 0                         | 0                         | 0                        | 0                           | 0.00%           |                                   |
| Donations - Animal Shelter        | 3,246                     | 1,000                     | 20,859                   | 1,000                       | 0.00%           |                                   |
| Resource Office Reimbursement     | 75,000                    | 75,000                    | 75,000                   | 75,000                      | 0.00%           |                                   |
| E-Citation - City of Rawlins      | 8,610                     | 10,000                    | 7,730                    | 10,000                      | 0.00%           |                                   |
| Full Court Enterprise IT          | 43,013                    | 0                         | 24,143                   | 0                           | 0.00%           |                                   |
| Donations - Police                | 2,300                     | 0                         | 0                        | 0                           | 0.00%           |                                   |
| Police National Night Out         | 200                       | 0                         | 0                        | 0                           | 0.00%           |                                   |
| <b>Total Police and Court</b>     | <b>\$399,219</b>          | <b>\$389,900</b>          | <b>\$415,375</b>         | <b>\$363,915</b>            | <b>-6.66%</b>   | <b>3.02%</b>                      |
| <b>Total Charges for Services</b> | <b>\$1,422,519</b>        | <b>\$616,338</b>          | <b>\$592,393</b>         | <b>\$597,367</b>            | <b>-3.08%</b>   | <b>4.96%</b>                      |
| <b>Miscellaneous</b>              |                           |                           |                          |                             |                 |                                   |
| Interest Income                   | \$177,112                 | \$340,000                 | \$209,212                | \$340,000                   | 0.00%           |                                   |
| Wildland Fire Reimbursement       | 0                         | 10,000                    | 0                        | 0                           | -100.00%        |                                   |
| Lottery for Cities                | 104,267                   | 70,000                    | 63,178                   | 70,000                      | 0.00%           |                                   |
| RFD Ambulance Service             | 3,534                     | 3,500                     | 11,130                   | 7,500                       | 114.29%         |                                   |
| Sale of Fixed Assets              | 0                         | 2,500                     | 0                        | 2,500                       | 0.00%           |                                   |
| Wyoming Community Gas             | 0                         | 10,000                    | 10,309                   | 10,000                      | 0.00%           |                                   |
| House Racing                      | 98,868                    | 72,741                    | 180,096                  | 80,000                      | 0.00%           |                                   |
| <b>Total Miscellaneous</b>        | <b>\$383,781</b>          | <b>\$508,741</b>          | <b>\$473,925</b>         | <b>\$510,000</b>            | <b>0.25%</b>    | <b>4.23%</b>                      |
| <b>Total Miscellaneous</b>        | <b>\$383,781</b>          | <b>\$508,741</b>          | <b>\$473,925</b>         | <b>\$510,000</b>            | <b>0.25%</b>    | <b>4.23%</b>                      |

**FY 2025 Budget**  
**(Budget Basis)**  
**General Fund Revenue (Continued)**

|                                    | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>Apr-24<br/>Actual</u> | <u>FY 2025<br/>Proposed</u> | <u>% Change</u> | <u>% of<br/>Total<br/>FY 2025</u> |
|------------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|-----------------|-----------------------------------|
| <b>Other Revenue Sources</b>       |                           |                           |                          |                             |                 |                                   |
| COVID-19 Related Revenue           | \$739,793                 | \$0                       | \$9,084                  | \$0                         | 0.00%           |                                   |
| <b>Total Other Revenue Sources</b> | <u>\$739,793</u>          | <u>\$0</u>                | <u>\$9,084</u>           | <u>\$0</u>                  |                 | 0.00%                             |
| <b>Total Revenue</b>               | <u>\$13,922,048</u>       | <u>\$11,923,808</u>       | <u>\$11,145,075</u>      | <u>\$12,054,667</u>         | 1.10%           | 100.00%                           |

# **City Council**

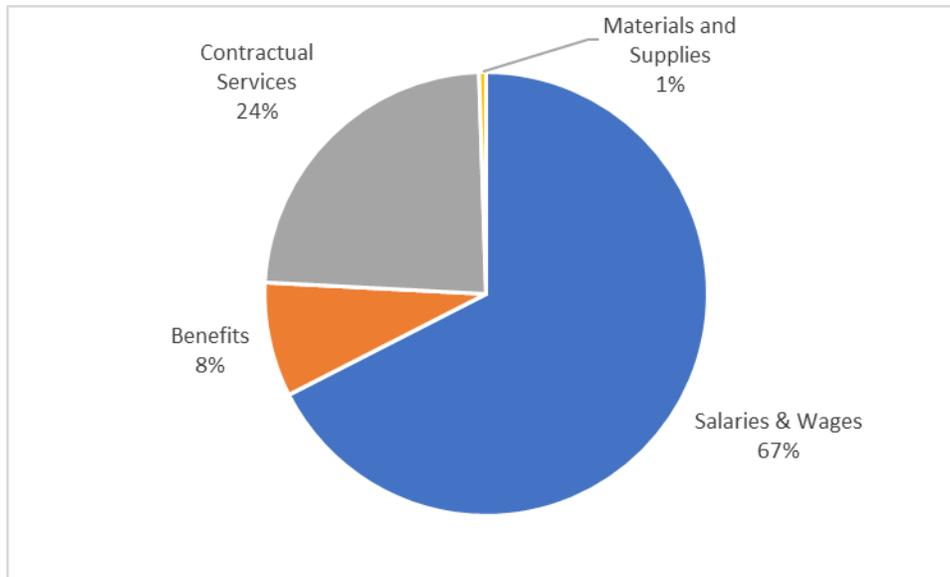
### City Council Staffing Summary

|                            | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> |
|----------------------------|----------------|----------------|----------------|
| <b>Part Time Positions</b> |                |                |                |
| City Council Members       | 7              | 7              | 7              |
| Total                      | 7              | 7              | 7              |

### City Council Budget Summary

| <b>Expenditures</b>       | <u>FY 2023</u>  | <u>FY 2024</u>  | <u>FY 2024</u>  | <u>FY 2025</u>  | <b>% Change</b> |
|---------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                           | <b>Actual</b>   | <b>Budget</b>   | <b>Actual</b>   | <b>Proposed</b> |                 |
| Salaries & Wages          | \$60,634        | \$66,000        | \$55,846        | \$66,000        | 0.00%           |
| Benefits                  | 8,075           | 7,946           | 6,795           | 8,151           | 2.58%           |
| Contractual Services      | 24,601          | 24,000          | 19,185          | 23,139          | -3.59%          |
| Materials and Supplies    | 754             | 500             | 157             | 500             | 0.00%           |
| <b>Total Expenditures</b> | <b>\$94,064</b> | <b>\$98,446</b> | <b>\$81,982</b> | <b>\$97,790</b> | <b>-0.67%</b>   |

City Council Expenditures by Object



**FY 2025 Budget  
Expenditures  
(Budget Basis)  
City Council**

| <b>Expenditures</b>                 | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Budget</b> | <b>Apr-24<br/>Actual</b> | <b>FY 2025<br/>Proposed</b> | <b>% Change</b> |
|-------------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|-----------------|
| <b>Personnel</b>                    |                           |                           |                          |                             |                 |
| <b>Salaries &amp; Wages</b>         |                           |                           |                          |                             |                 |
| Full Time                           | \$60,634                  | \$66,000                  | \$55,846                 | \$66,000                    | 0.00%           |
| <b>Total Salaries and Wages</b>     | 60,634                    | 66,000                    | 55,846                   | 66,000                      | 0.00%           |
| <b>Benefits</b>                     |                           |                           |                          |                             |                 |
| Employee Benefits                   | \$4,592                   | \$5,049                   | \$4,272                  | \$5,049                     | 0.00%           |
| Workers Compensation                | 3,483                     | 2,897                     | 2,523                    | 3,102                       | 7.08%           |
| <b>Total Benefits</b>               | \$8,075                   | \$7,946                   | \$6,795                  | \$8,151                     | 2.58%           |
| <b>Contractual Services</b>         |                           |                           |                          |                             |                 |
| Consultant Contracts                | \$0                       | \$0                       | \$0                      | \$0                         | 0.00%           |
| Travel and Training                 | 12,156                    | 10,000                    | 6,376                    | 9,344                       | -6.56%          |
| Council Retreat                     | 0                         | 0                         | 0                        | 0                           | 0.00%           |
| Dues and Publications               | 12,445                    | 14,000                    | 12,809                   | 13,795                      | -1.46%          |
| <b>Total Contractual Services</b>   | \$24,601                  | \$24,000                  | \$19,185                 | \$23,139                    | -3.59%          |
| <b>Materials and Supplies</b>       |                           |                           |                          |                             |                 |
| Miscellaneous                       | \$754                     | \$500                     | \$157                    | \$500                       | 0.00%           |
| <b>Total Materials and Supplies</b> | \$754                     | \$500                     | \$157                    | \$500                       | 0.00%           |
| <b>Total Expenditures</b>           | \$94,064                  | \$98,446                  | \$81,982                 | \$97,790                    | -0.67%          |

# **City Manager**

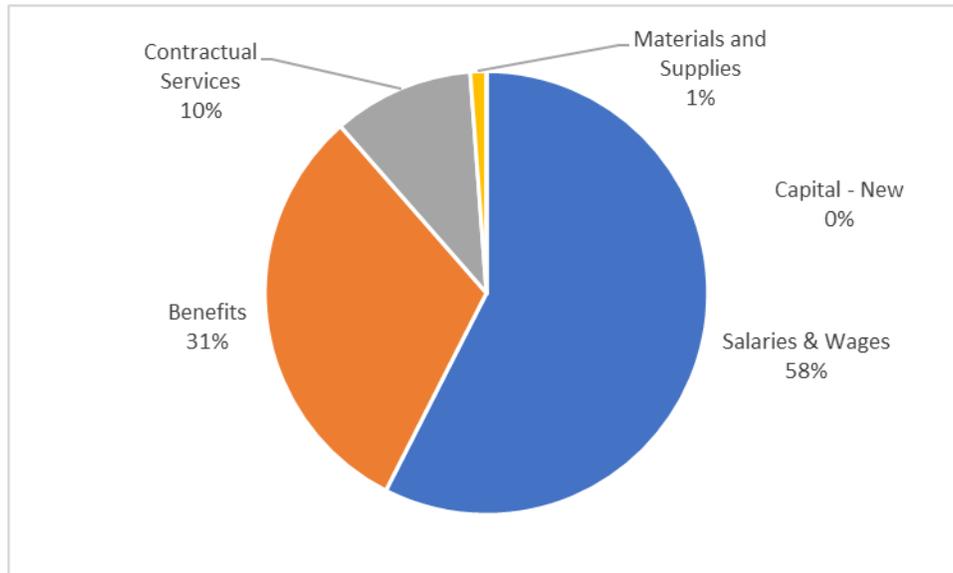
### City Manager Staffing Summary

|                              | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> |
|------------------------------|----------------|----------------|----------------|
| <b>Full Time Positions</b>   |                |                |                |
| City Manager                 | 1              | 1              | 1              |
| Community Relations Director | 1              | 1              | 1              |
| City Clerk                   | <u>1</u>       | <u>1</u>       | <u>1</u>       |
| <b>Total</b>                 | <b>3</b>       | <b>3</b>       | <b>3</b>       |

### City Manager Budget Summary

|                           | <u>FY 2023</u>   | <u>FY 2024</u>   | <u>FY 2024</u>   | <u>FY 2025</u>   |                 |
|---------------------------|------------------|------------------|------------------|------------------|-----------------|
| <b>Expenditures</b>       | <b>Actual</b>    | <b>Budget</b>    | <b>Actual</b>    | <b>Proposed</b>  | <b>% Change</b> |
| Salaries & Wages          | \$215,466        | \$243,685        | \$195,363        | \$256,445        | 5.24%           |
| Benefits                  | 100,993          | 127,674          | 94,110           | 134,732          | 5.53%           |
| Contractual Services      | 24,069           | 49,238           | 41,551           | 43,549           | -11.55%         |
| Materials and Supplies    | 3,644            | 5,550            | 1,604            | 5,000            | -9.91%          |
| Capital - New             | 0                | 0                | 0                | 0                | 0.00%           |
| <b>Total Expenditures</b> | <b>\$344,171</b> | <b>\$426,147</b> | <b>\$332,628</b> | <b>\$439,727</b> | <b>3.19%</b>    |

### City Manager Expense by Object



**FY 2025 Budget  
Expenditures  
(Budget Basis)  
City Manager**

| Expenditures                        | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>Apr-24<br/>Actual</u> | <u>FY 2025<br/>Proposed</u> | % Change |
|-------------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|----------|
| <b>Personnel</b>                    |                           |                           |                          |                             |          |
| <b>Salaries &amp; Wages</b>         |                           |                           |                          |                             |          |
| Full Time                           | \$215,207                 | \$243,685                 | \$194,197                | \$256,445                   | 5.24%    |
| Overtime Pay                        | 258                       | 0                         | 1,166                    | 0                           | 0.00%    |
| <b>Total Salaries and Wages</b>     | <u>215,466</u>            | <u>243,685</u>            | <u>195,363</u>           | <u>256,445</u>              | 5.24%    |
| <b>Benefits</b>                     |                           |                           |                          |                             |          |
| Employee Benefits                   | 91,990                    | 116,976                   | 85,414                   | 122,679                     | 4.88%    |
| Workers Compensation                | 9,003                     | 10,698                    | 8,695                    | 12,053                      | 12.67%   |
| <b>Total Benefits</b>               | <u>100,993</u>            | <u>127,674</u>            | <u>94,110</u>            | <u>134,732</u>              | 5.53%    |
| <b>Contractual Services</b>         |                           |                           |                          |                             |          |
| Consultant Contracts                | 0                         | 24,688                    | 5,975                    | 20,000                      | 0.00%    |
| Council Retreat                     | 0                         | 0                         | 0                        | 0                           | 0.00%    |
| Travel and Training                 | 7,527                     | 8,500                     | 2,596                    | 8,500                       | 0.00%    |
| Utilities - Phone                   | 480                       | 750                       | 360                      | 750                         | 0.00%    |
| Strategic Plan Projects             | 13,596                    | 10,000                    | 31,061                   | 10,799                      | 7.99%    |
| Public Communications               | 1,294                     | 2,000                     | 1,192                    | 2,000                       | 0.00%    |
| Dues and Publications               | 1,173                     | 3,300                     | 367                      | 1,500                       | -54.55%  |
| Contingency                         | 0                         | 0                         | 0                        | 0                           | 0.00%    |
| <b>Total Contractual Services</b>   | <u>24,069</u>             | <u>49,238</u>             | <u>41,551</u>            | <u>43,549</u>               | -11.55%  |
| <b>Materials and Supplies</b>       |                           |                           |                          |                             |          |
| Supplies                            | 2,601                     | 2,000                     | 1,416                    | 2,000                       | 0.00%    |
| Equipment                           | 769                       | 1,550                     | 0                        | 1,000                       | 0.00%    |
| Vehicle Operation                   | 274                       | 2,000                     | 188                      | 2,000                       | 0.00%    |
| <b>Total Materials and Supplies</b> | <u>3,644</u>              | <u>5,550</u>              | <u>1,604</u>             | <u>5,000</u>                | -9.91%   |
| <b>Capital - New</b>                |                           |                           |                          |                             |          |
| Vehicles                            | 0                         | 0                         | 0                        | 0                           | 0.00%    |
| <b>Total Capital - New</b>          | <u>0</u>                  | <u>0</u>                  | <u>0</u>                 | <u>0</u>                    | 0.00%    |
| <b>Total Expenditures</b>           | <u>\$344,171</u>          | <u>\$426,147</u>          | <u>\$332,628</u>         | <u>\$439,727</u>            | 3.19%    |

# City Attorney

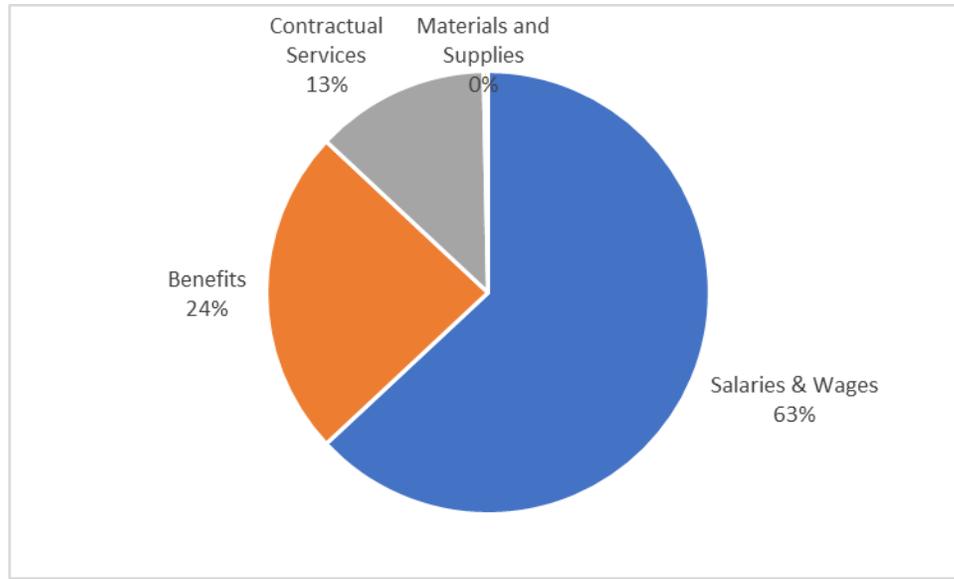
### City Attorney Staffing Summary

|                            | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> |
|----------------------------|----------------|----------------|----------------|
| <b>Full Time Positions</b> |                |                |                |
| City Attorney              | 1              | 1              | 1              |
| Deputy City Attorney       | 1              | 0              | 0              |
| Legal Secretary II         | <u>1</u>       | <u>1</u>       | <u>1</u>       |
| <b>Total</b>               | <b>3</b>       | <b>2</b>       | <b>2</b>       |

### City Attorney Budget Summary

|                           | <u>FY 2023</u>   | <u>FY 2024</u>   | <u>FY 2024</u>   | <u>FY 2025</u>   |                 |
|---------------------------|------------------|------------------|------------------|------------------|-----------------|
| <b>Expenditures</b>       | <b>Actual</b>    | <b>Budget</b>    | <b>Actual</b>    | <b>Proposed</b>  | <b>% Change</b> |
| Salaries & Wages          | \$150,945        | \$150,877        | \$53,679         | \$193,708        | 28.39%          |
| Benefits                  | 83,257           | 83,734           | 37,582           | 73,540           | -12.17%         |
| Contractual Services      | 22,830           | 102,816          | 228,554          | 39,042           | -62.03%         |
| Materials and Supplies    | <u>2,919</u>     | <u>1,000</u>     | <u>565</u>       | <u>1,000</u>     | 0.00%           |
| <b>Total Expenditures</b> | <b>\$259,951</b> | <b>\$338,427</b> | <b>\$320,380</b> | <b>\$307,290</b> | <b>-9.20%</b>   |

### City Attorney Expenditures by Object



**FY 2025 Budget  
(Budget Basis)  
City Attorney**

| Expenditures                        | <u>FY 2023</u><br>Actual | <u>FY 2024</u><br>Budget | <u>Apr-24</u><br>Actual | <u>FY 2025</u><br>Proposed | % Change |
|-------------------------------------|--------------------------|--------------------------|-------------------------|----------------------------|----------|
| <b>Personnel</b>                    |                          |                          |                         |                            |          |
| <b>Salaries &amp; Wages</b>         |                          |                          |                         |                            |          |
| Full Time                           | \$150,877                | \$150,877                | \$53,679                | \$193,708                  | 28.39%   |
| Overtime                            | 68                       | 0                        | 0                       | 0                          | 0.00%    |
| <b>Total Salaries and Wages</b>     | <u>\$150,945</u>         | <u>\$150,877</u>         | <u>\$53,679</u>         | <u>\$193,708</u>           | 28.39%   |
| <b>Benefits</b>                     |                          |                          |                         |                            |          |
| Employee Benefits                   | \$74,535                 | \$77,110                 | \$35,088                | \$66,762                   | -13.42%  |
| Workers Compensation                | 8,722                    | 6,624                    | 2,495                   | 6,777                      | 2.32%    |
| <b>Total Benefits</b>               | <u>\$83,257</u>          | <u>\$83,734</u>          | <u>\$37,582</u>         | <u>\$73,540</u>            | -12.17%  |
| <b>Contractual Services</b>         |                          |                          |                         |                            |          |
| Consultant Contracts                | \$15,479                 | \$88,948                 | \$220,823               | \$25,174                   | -71.70%  |
| Court and Legal Fees                | 0                        | 0                        | 0                       | 0                          | 0.00%    |
| Travel and Training                 | 4,064                    | 3,500                    | 0                       | 3,500                      | 0.00%    |
| Utilities - Phone                   | 0                        | 0                        | 0                       | 0                          | 0.00%    |
| Dues and Publications               | 3,288                    | 10,368                   | 7,732                   | 10,368                     | 0.00%    |
| <b>Total Contractual Services</b>   | <u>\$22,830</u>          | <u>\$102,816</u>         | <u>\$228,554</u>        | <u>\$39,042</u>            | -62.03%  |
| <b>Materials and Supplies</b>       |                          |                          |                         |                            |          |
| Supplies                            | \$2,919                  | \$1,000                  | \$565                   | \$1,000                    | 0.00%    |
| <b>Total Materials and Supplies</b> | <u>\$2,919</u>           | <u>\$1,000</u>           | <u>\$565</u>            | <u>\$1,000</u>             | 0.00%    |
| <b>Total Expenditures</b>           | <u>\$259,951</u>         | <u>\$338,427</u>         | <u>\$320,380</u>        | <u>\$307,290</u>           | -9.20%   |

# **Municipal Judge**

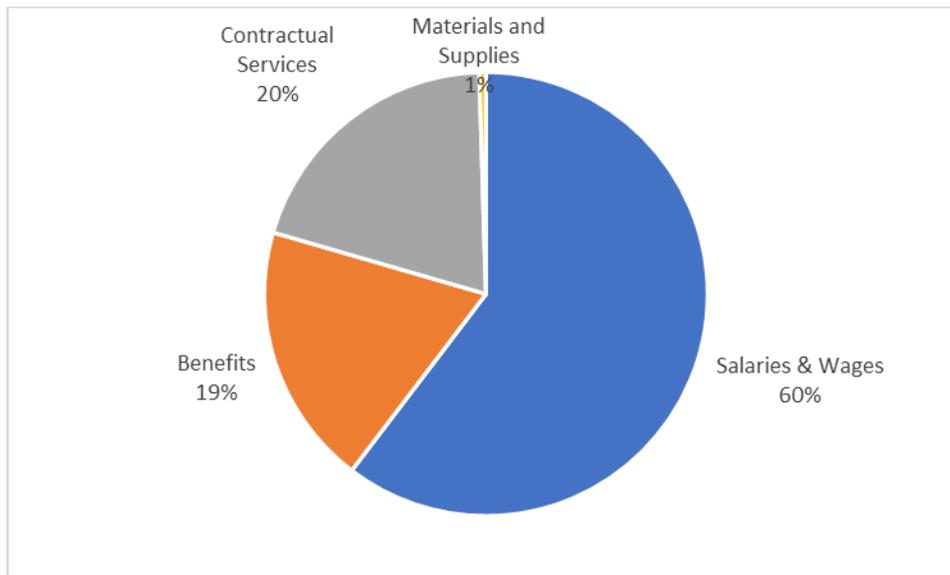
### Municipal Judge Staffing Summary

|                            | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> |
|----------------------------|----------------|----------------|----------------|
| <b>Full Time Positions</b> |                |                |                |
| Municipal Judge            | 1              | 1              | 1              |
| Deputy Clerk of Court      | 0.5            | 0.5            | 0.5            |
| Court Clerk                | <u>1</u>       | <u>1</u>       | <u>1</u>       |
| <b>Total</b>               | 2.5            | 2.5            | 2.5            |

### Municipal Judge Budget Summary

|                           | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2024</u> | <u>FY 2025</u>  |                 |
|---------------------------|----------------|----------------|----------------|-----------------|-----------------|
| <b>Expenditures</b>       | <b>Actual</b>  | <b>Budget</b>  | <b>Actual</b>  | <b>Proposed</b> | <b>% Change</b> |
| Salaries & Wages          | \$112,972      | \$119,303      | \$98,439       | \$126,145       | 5.73%           |
| Benefits                  | 44,750         | 46,724         | 33,356         | 39,936          | -14.53%         |
| Contractual Services      | 21,119         | 33,775         | 119,093        | 41,895          | 24.04%          |
| Materials and Supplies    | <u>614</u>     | <u>1,000</u>   | <u>225</u>     | <u>1,000</u>    | 0.00%           |
| <b>Total Expenditures</b> | \$179,455      | \$200,802      | \$251,113      | \$208,976       | 4.07%           |

### Municipal Judge Expenditures by Object



**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Municipal Judge**

| Expenditures                        | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>Apr-24<br/>Actual</u> | <u>FY 2025<br/>Proposed</u> | % Change |
|-------------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|----------|
| <b>Personnel</b>                    |                           |                           |                          |                             |          |
| <b>Salaries &amp; Wages</b>         |                           |                           |                          |                             |          |
| Full Time                           | \$112,888                 | \$118,303                 | \$98,400                 | \$125,145                   | 5.78%    |
| Temporary/Overtime                  | 84                        | 1,000                     | 39                       | 1,000                       | 0.00%    |
| <b>Total Salaries and Wages</b>     | <u>\$112,972</u>          | <u>\$119,303</u>          | <u>\$98,439</u>          | <u>\$126,145</u>            | 5.73%    |
| <b>Benefits</b>                     |                           |                           |                          |                             |          |
| Employee Benefits                   | \$38,186                  | \$41,487                  | \$29,007                 | \$34,008                    | -18.03%  |
| Workers Compensation                | 6,564                     | 5,237                     | 4,349                    | 5,929                       | 13.21%   |
| <b>Total Benefits</b>               | <u>\$44,750</u>           | <u>\$46,724</u>           | <u>\$33,356</u>          | <u>\$39,936</u>             | -14.53%  |
| <b>Contractual Services</b>         |                           |                           |                          |                             |          |
| Consultant Contracts                | \$291                     | \$975                     | \$95,000                 | \$4,100                     | 0.00%    |
| Jailing Expenses                    | 8,300                     | 15,000                    | 12,934                   | 15,000                      | 0.00%    |
| Court and Legal Fees                | 4,897                     | 9,000                     | 3,582                    | 13,295                      | 47.72%   |
| Bond Account Expenses               | 6,727                     | 7,000                     | 6,440                    | 7,000                       | 0.00%    |
| Travel and Training                 | 150                       | 1,000                     | 150                      | 1,000                       | 0.00%    |
| Utilities                           | 755                       | 800                       | 987                      | 1,500                       | 0.00%    |
| <b>Total Contractual Services</b>   | <u>\$21,119</u>           | <u>\$33,775</u>           | <u>\$119,093</u>         | <u>\$41,895</u>             | 24.04%   |
| <b>Materials and Supplies</b>       |                           |                           |                          |                             |          |
| Supplies                            | \$614                     | \$1,000                   | \$225                    | \$1,000                     | 0.00%    |
| <b>Total Materials and Supplies</b> | <u>\$614</u>              | <u>\$1,000</u>            | <u>\$225</u>             | <u>\$1,000</u>              | 0.00%    |
| <b>Total Expenditures</b>           | <u>\$179,455</u>          | <u>\$200,802</u>          | <u>\$251,113</u>         | <u>\$208,976</u>            | 4.07%    |

# **Information Technology**

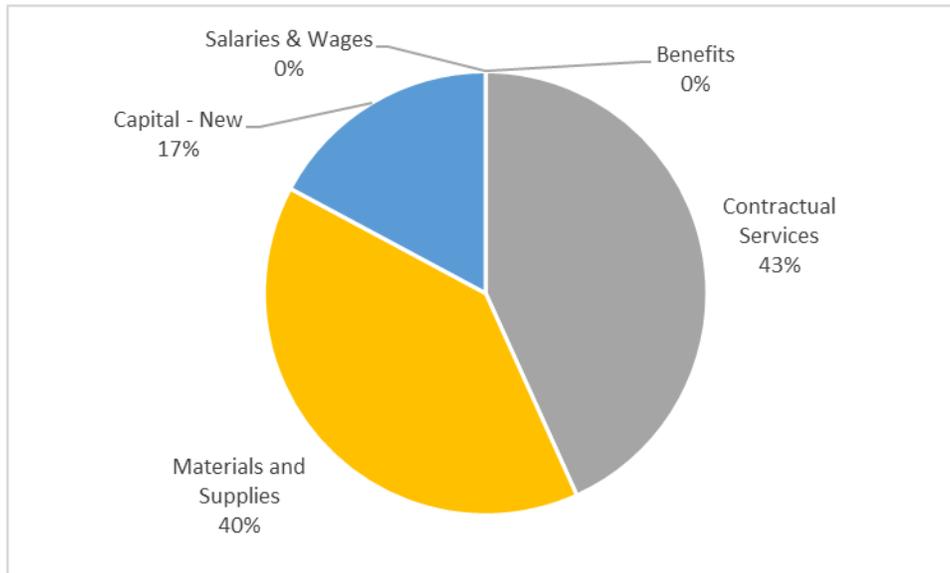
### Information Technology Staffing Summary

|                            | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> |
|----------------------------|----------------|----------------|----------------|
| <b>Full Time Positions</b> |                |                |                |
| IT Specialist              | 1              | 0              | 0              |
| <b>Total</b>               | 1              | 0              | 0              |

### Information Technology Budget Summary

| <b>Expenditures</b>       | <u>FY 2023</u>   | <u>FY 2024</u>   | <u>FY 2024</u>   | <u>FY 2025</u>   | <b>% Change</b> |
|---------------------------|------------------|------------------|------------------|------------------|-----------------|
|                           | <b>Actual</b>    | <b>Budget</b>    | <b>Actual</b>    | <b>Proposed</b>  |                 |
| Salaries & Wages          | \$39,099         | \$0              | \$0              | \$0              | 0.00%           |
| Benefits                  | 16,627           | 0                | 0                | 0                | 0.00%           |
| Contractual Services      | 362,983          | 165,512          | 128,409          | 165,512          | 0.00%           |
| Materials and Supplies    | 167,903          | 155,747          | 69,738           | 151,464          | -2.75%          |
| Capital - New             | 29,990           | 50,000           | 25,903           | 65,756           | 0.00%           |
| <b>Total Expenditures</b> | <b>\$616,601</b> | <b>\$371,259</b> | <b>\$224,050</b> | <b>\$382,732</b> | <b>3.09%</b>    |

### Information Technology Expenditures by Object



**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Information Technology**

| <b>Expenditures</b>                 | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Budget</b> | <b>Apr-24<br/>Actual</b> | <b>FY 2025<br/>Proposed</b> | <b>% Change</b> |
|-------------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|-----------------|
| <b>Personnel</b>                    |                           |                           |                          |                             |                 |
| <b>Salaries &amp; Wages</b>         |                           |                           |                          |                             |                 |
| Full Time                           | \$39,099                  | \$0                       | \$0                      | \$0                         | 0.00%           |
| Overtime Pay                        | 0                         | 0                         | 0                        | 0                           | 0.00%           |
| <b>Total Salaries and Wages</b>     | <u>\$39,099</u>           | <u>\$0</u>                | <u>\$0</u>               | <u>\$0</u>                  | 0.00%           |
| <b>Benefits</b>                     |                           |                           |                          |                             |                 |
| Employee Benefits                   | \$14,416                  | \$0                       | \$0                      | \$0                         | 0.00%           |
| Workers Compensation                | 2,211                     | 0                         | 0                        | 0                           | 0.00%           |
| <b>Total Benefits</b>               | <u>\$16,627</u>           | <u>\$0</u>                | <u>\$0</u>               | <u>\$0</u>                  | 0.00%           |
| <b>Contractual Services</b>         |                           |                           |                          |                             |                 |
| Consultant Contracts                | \$362,983                 | \$162,512                 | \$128,409                | \$162,512                   | 0.00%           |
| Travel and Training                 | 0                         | 3,000                     | 0                        | 3,000                       | 0.00%           |
| Dues and Publications               | 0                         | 0                         | 0                        | 0                           | 0.00%           |
| <b>Total Contractual Services</b>   | <u>\$362,983</u>          | <u>\$165,512</u>          | <u>\$128,409</u>         | <u>\$165,512</u>            | 0.00%           |
| <b>Materials and Supplies</b>       |                           |                           |                          |                             |                 |
| Supplies                            | \$0                       | \$0                       | \$0                      | \$0                         | 0.00%           |
| IT Inventory                        | 17,820                    | 0                         | 40                       | 0                           | 0.00%           |
| Software Renewal                    | 88,287                    | 120,247                   | 57,407                   | 120,247                     | 0.00%           |
| Software Purchases                  | 765                       | 0                         | 0                        | 0                           | 0.00%           |
| Equipment                           | 61,031                    | 35,000                    | 12,290                   | 30,717                      | 0.00%           |
| Vehicle Operation                   | 0                         | 500                       | 0                        | 500                         | 0.00%           |
| <b>Total Materials and Supplies</b> | <u>\$167,903</u>          | <u>\$155,747</u>          | <u>\$69,738</u>          | <u>\$151,464</u>            | -2.75%          |
| <b>Capital - New</b>                |                           |                           |                          |                             |                 |
| Technology                          | \$29,990                  | \$50,000                  | \$25,903                 | \$65,756                    | 31.51%          |
| <b>Total Capital - New</b>          | <u>\$29,990</u>           | <u>\$50,000</u>           | <u>\$25,903</u>          | <u>\$65,756</u>             | 31.51%          |
| <b>Total Expenditures</b>           | <u>\$616,601</u>          | <u>\$371,259</u>          | <u>\$224,050</u>         | <u>\$382,732</u>            | 3.09%           |

# **Human Resources**

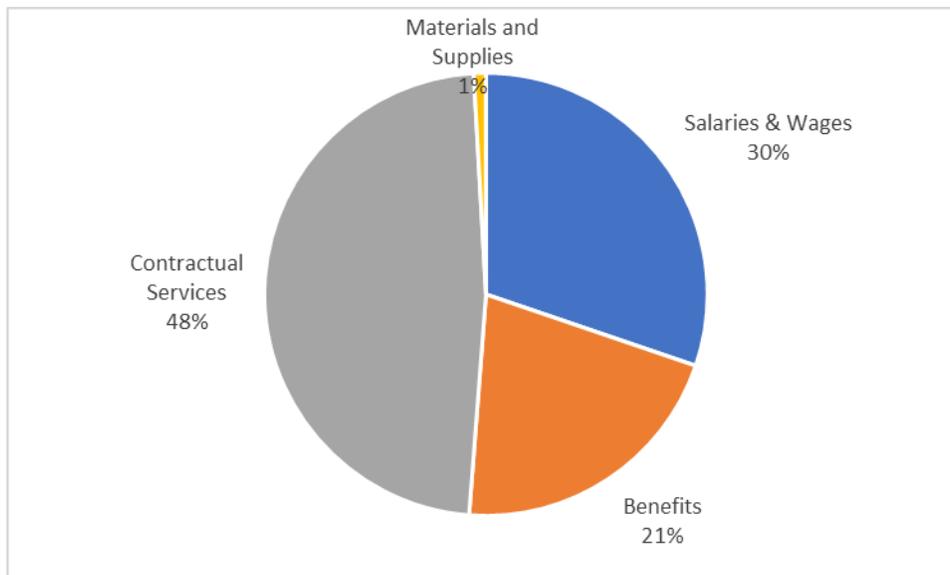
### Human Resources Staffing Summary

|                            | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> |
|----------------------------|----------------|----------------|----------------|
| <b>Full Time Positions</b> |                |                |                |
| Human Resource Manager     | 0.75           | 0.75           | 0              |
| Human Resource Specialist  | <u>1</u>       | <u>1</u>       | <u>1</u>       |
| <b>Total</b>               | 1.75           | 1.75           | 1              |

### Human Resources Budget Summary

| Expenditures              | <u>FY 2023</u>   | <u>FY 2024</u>   | <u>FY 2024</u>   | <u>FY 2025</u>   | % Change       |
|---------------------------|------------------|------------------|------------------|------------------|----------------|
|                           | Actual           | Budget           | Actual           | Proposed         |                |
| Salaries & Wages          | \$90,027         | \$95,232         | \$41,860         | \$44,945         | -52.80%        |
| Benefits                  | 64,447           | 67,065           | 21,789           | 31,215           | -53.46%        |
| Contractual Services      | 161,163          | 94,460           | 42,567           | 71,222           | -24.60%        |
| Materials and Supplies    | <u>566</u>       | <u>1,320</u>     | <u>255</u>       | <u>1,320</u>     | 0.00%          |
| <b>Total Expenditures</b> | <b>\$316,203</b> | <b>\$258,077</b> | <b>\$106,471</b> | <b>\$148,702</b> | <b>-42.38%</b> |

### Human Resources Expenditures by Object



**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Human Resources**

| <b>Expenditures</b>                 | <b>FY 2023</b>   | <b>FY 2024</b>   | <b>Apr-24</b>    | <b>FY 2025</b>   | <b>% Change</b> |
|-------------------------------------|------------------|------------------|------------------|------------------|-----------------|
| <b>Personnel</b>                    | <b>Actual</b>    | <b>Budget</b>    | <b>Actual</b>    | <b>Proposed</b>  |                 |
| <b>Salaries &amp; Wages</b>         |                  |                  |                  |                  |                 |
| Full Time                           | \$88,855         | \$95,232         | \$41,702         | \$44,945         | -52.80%         |
| Temporary/Overtime                  | 1,172            | 0                | 158              | 0                | 0.00%           |
| <b>Total Salaries and Wages</b>     | <b>\$90,027</b>  | <b>\$95,232</b>  | <b>\$41,860</b>  | <b>\$44,945</b>  | <b>-52.80%</b>  |
| <b>Benefits</b>                     |                  |                  |                  |                  |                 |
| Employee Benefits                   | \$59,192         | \$62,884         | \$20,263         | \$29,103         | -53.72%         |
| Workers Compensation                | 5,255            | 4,181            | 1,526            | 2,112            | -49.48%         |
| <b>Total Benefits</b>               | <b>\$64,447</b>  | <b>\$67,065</b>  | <b>\$21,789</b>  | <b>\$31,215</b>  | <b>-53.46%</b>  |
| <b>Contractual Services</b>         |                  |                  |                  |                  |                 |
| Consultant Contracts                | \$16,850         | \$10,000         | \$9,433          | \$10,000         | 0.00%           |
| Salary Study                        | 0                | 0                | 0                | 0                | 0.00%           |
| Unemployment Insurance              | 16,098           | 20,000           | 0                | 17,662           | -11.69%         |
| Travel and Training                 | 3,080            | 7,000            | 4,711            | 2,500            | -64.29%         |
| Drug and Alcohol Screening          | 4,894            | 7,000            | 4,852            | 7,000            | 0.00%           |
| Personnel Testing                   | 9,503            | 8,700            | 7,261            | 8,700            | 0.00%           |
| Medical                             | 10,028           | 21,900           | 7,829            | 11,900           | -45.66%         |
| Education Reimbursement             | 98,546           | 0                | 0                | 0                | 0.00%           |
| Employee Appreciation               | 0                | 16,400           | 6,811            | 10,000           | -39.02%         |
| Dues and Publications               | 410              | 1,460            | 0                | 1,460            | 0.00%           |
| Safety                              | 1,755            | 2,000            | 1,671            | 2,000            | 0.00%           |
| <b>Total Contractual Services</b>   | <b>\$161,163</b> | <b>\$94,460</b>  | <b>\$42,567</b>  | <b>\$71,222</b>  | <b>-24.60%</b>  |
| <b>Materials and Supplies</b>       |                  |                  |                  |                  |                 |
| Supplies                            | \$566            | \$1,320          | \$255            | \$1,320          | 0.00%           |
| <b>Total Materials and Supplies</b> | <b>\$566</b>     | <b>\$1,320</b>   | <b>\$255</b>     | <b>\$1,320</b>   | <b>0.00%</b>    |
| <b>Total Expenditures</b>           | <b>\$316,203</b> | <b>\$258,077</b> | <b>\$106,471</b> | <b>\$148,702</b> | <b>-42.38%</b>  |

## **CATS Bus**

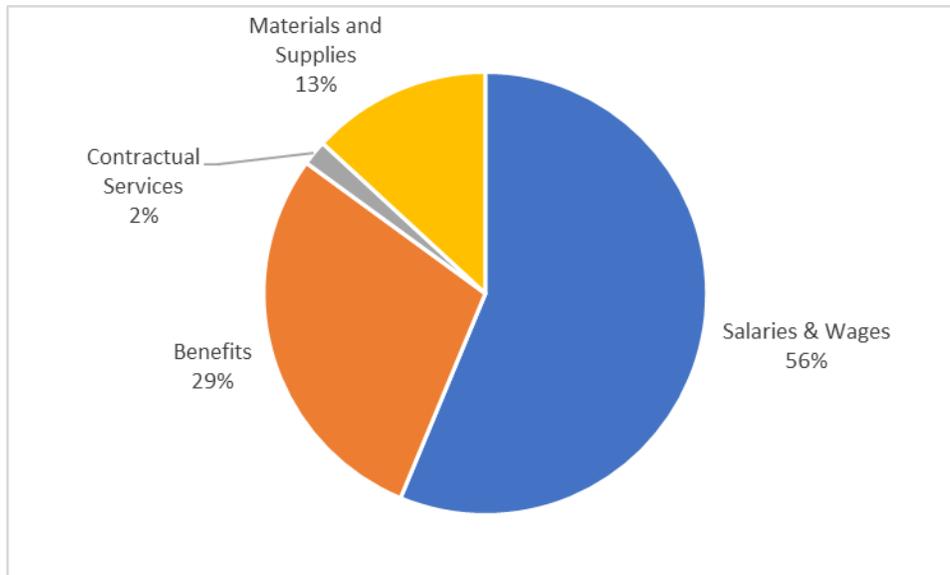
**CATS Bus Staffing Summary**

|                            | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> |
|----------------------------|----------------|----------------|----------------|
| <b>Full Time Positions</b> |                |                |                |
| Driver                     | 0.75           | 0.75           | 0.75           |
| <b>Total</b>               | 0.75           | 0.75           | 0.75           |

**CATS Bus Budget Summary**

| <b>Expenditures</b>       | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>FY 2024<br/>Actual</u> | <u>FY 2025<br/>Proposed</u> | <u>% Change</u> |
|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-----------------|
| Salaries & Wages          | \$31,811                  | \$32,093                  | \$28,350                  | \$33,780                    | 5.26%           |
| Benefits                  | 18,864                    | 16,829                    | 14,263                    | 17,281                      | 2.69%           |
| Contractual Services      | 866                       | 1,000                     | 1,037                     | 1,100                       | 10.00%          |
| Materials and Supplies    | 7,138                     | 9,200                     | 5,528                     | 7,885                       | -14.29%         |
| <b>Total Expenditures</b> | <u>\$58,680</u>           | <u>\$59,122</u>           | <u>\$49,178</u>           | <u>\$60,046</u>             | <u>1.56%</u>    |

**CATS Bus Expenditures by Object**



**FY 2025 Budget  
Expenditures  
(Budget Basis)  
CATS Bus**

| Expenditures                        | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>Apr-24<br/>Actual</u> | <u>FY 2025<br/>Proposed</u> | % Change |
|-------------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|----------|
| <b>Personnel</b>                    |                           |                           |                          |                             |          |
| <b>Salaries &amp; Wages</b>         |                           |                           |                          |                             |          |
| Full Time                           | \$31,811                  | \$32,093                  | \$28,350                 | \$33,780                    | 5.26%    |
| <b>Total Salaries and Wages</b>     | \$31,811                  | \$32,093                  | \$28,350                 | \$33,780                    | 5.26%    |
| <b>Benefits</b>                     |                           |                           |                          |                             |          |
| Employee Benefits                   | \$17,039                  | \$15,420                  | \$13,014                 | \$15,693                    | 1.77%    |
| Workers Compensation                | 1,825                     | 1,409                     | 1,249                    | 1,588                       | 12.68%   |
| <b>Total Benefits</b>               | \$18,864                  | \$16,829                  | \$14,263                 | \$17,281                    | 2.69%    |
| <b>Contractual Services</b>         |                           |                           |                          |                             |          |
| Travel and Training                 | \$0                       | \$300                     | \$0                      | \$200                       | -33.33%  |
| Utilities - Phone                   | 791                       | 600                       | 1,037                    | 900                         | 0.00%    |
| Dues and Publications               | 75                        | 100                       | 0                        | 0                           | -100.00% |
| <b>Total Contractual Services</b>   | \$866                     | \$1,000                   | \$1,037                  | \$1,100                     | 10.00%   |
| <b>Materials and Supplies</b>       |                           |                           |                          |                             |          |
| Equipment                           | \$49                      | \$200                     | \$0                      | \$100                       | -50.00%  |
| Vehicle Operations                  | 7,089                     | 9,000                     | 5,528                    | 7,785                       | -13.50%  |
| <b>Total Materials and Supplies</b> | \$7,138                   | \$9,200                   | \$5,528                  | \$7,885                     | -14.29%  |
| <b>Total Expenditures</b>           | \$58,680                  | \$59,122                  | \$49,178                 | \$60,046                    | 1.56%    |

# **Finance Department**

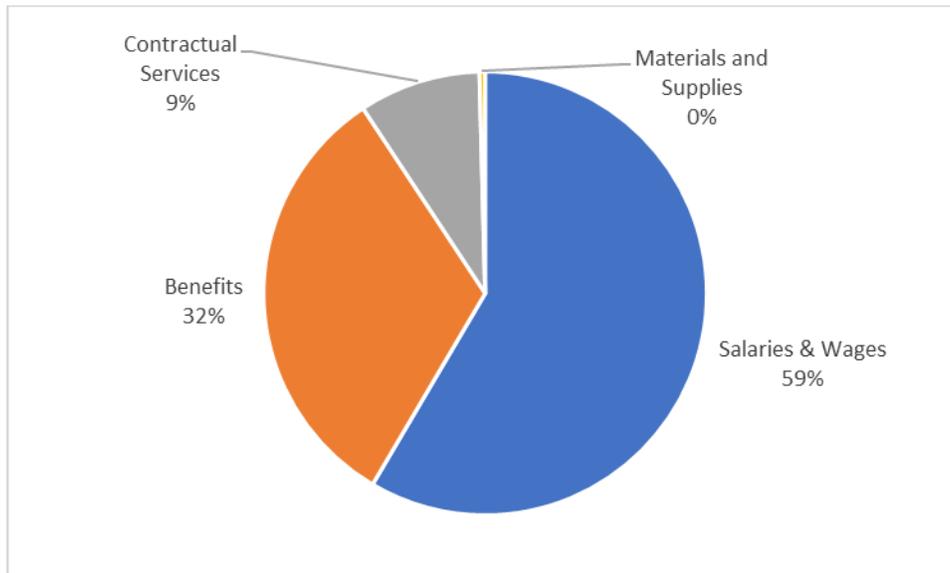
### Finance Staffing Summary

|                            | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> |
|----------------------------|----------------|----------------|----------------|
| <b>Full Time Positions</b> |                |                |                |
| Finance Director           | 1              | 1              | 1              |
| Assistant Finance Director | 1              | 1              | 1              |
| Accounting Clerk II        | 1              | 1              | 1              |
| Accounting Clerk I         | 2              | 2              | 2              |
| <b>Total</b>               | <u>5</u>       | <u>5</u>       | <u>5</u>       |

### Finance Budget Summary

| Expenditures              | <u>FY 2023</u>   | <u>FY 2024</u>   | <u>FY 2024</u>   | <u>FY 2025</u>   | % Change |
|---------------------------|------------------|------------------|------------------|------------------|----------|
|                           | Actual           | Budget           | Actual           | Proposed         |          |
| Salaries & Wages          | \$275,536        | \$277,392        | \$177,169        | \$283,757        | 2.29%    |
| Benefits                  | 175,023          | 154,944          | 96,317           | 156,301          | 0.88%    |
| Contractual Services      | 4,569            | 39,800           | 2,674            | 43,097           | 8.28%    |
| Materials and Supplies    | 249              | 2,000            | 557              | 2,000            | 0.00%    |
| <b>Total Expenditures</b> | <u>\$455,376</u> | <u>\$474,136</u> | <u>\$276,717</u> | <u>\$485,155</u> | 2.32%    |

Finance Department Expenditures by Object



**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Finance**

| Expenditures                        | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>Apr-24<br/>Actual</u> | <u>FY 2025<br/>Proposed</u> | % Change |
|-------------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|----------|
| <b>Personnel</b>                    |                           |                           |                          |                             |          |
| <b>Salaries &amp; Wages</b>         |                           |                           |                          |                             |          |
| Full Time                           | \$275,328                 | \$277,392                 | \$177,169                | \$283,757                   | 2.29%    |
| Overtime Pay                        | 208                       | 0                         | 0                        | 0                           | 0.00%    |
| <b>Total Salaries and Wages</b>     | <u>\$275,536</u>          | <u>\$277,392</u>          | <u>\$177,169</u>         | <u>\$283,757</u>            | 2.29%    |
| <b>Benefits</b>                     |                           |                           |                          |                             |          |
| Employee Benefits                   | \$159,052                 | \$142,766                 | \$88,614                 | \$142,965                   | 0.14%    |
| Workers Compensation                | 15,971                    | 12,178                    | 7,703                    | 13,337                      | 9.51%    |
| <b>Total Benefits</b>               | <u>\$175,023</u>          | <u>\$154,944</u>          | <u>\$96,317</u>          | <u>\$156,301</u>            | 0.88%    |
| <b>Contractual Services</b>         |                           |                           |                          |                             |          |
| Consultant Contracts                | \$1,750                   | \$31,800                  | \$2,674                  | \$36,488                    | 14.74%   |
| Travel and Training                 | 2,565                     | 6,500                     | 0                        | 5,109                       | -21.40%  |
| Dues and Publications               | 254                       | 1,500                     | 0                        | 1,500                       | 0.00%    |
| <b>Total Contractual Services</b>   | <u>\$4,569</u>            | <u>\$39,800</u>           | <u>\$2,674</u>           | <u>\$43,097</u>             | 8.28%    |
| <b>Materials and Supplies</b>       |                           |                           |                          |                             |          |
| Supplies                            | \$249                     | \$1,000                   | \$557                    | \$1,000                     | 0.00%    |
| Equipment                           | 0                         | 1,000                     | 0                        | 1,000                       | 0.00%    |
| <b>Total Materials and Supplies</b> | <u>\$249</u>              | <u>\$2,000</u>            | <u>\$557</u>             | <u>\$2,000</u>              | 0.00%    |
| <b>Total Expenditures</b>           | <u>\$455,376</u>          | <u>\$474,136</u>          | <u>\$276,717</u>         | <u>\$485,155</u>            | 2.32%    |

# **Non-Departmental**

**Nondepartmental Budget Summary**

| <b>Expenditures</b>       | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Budget</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Proposed</b> | <b>% Change</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-----------------|
| Contractual Services      | \$474,927                 | \$488,073                 | \$534,820                 | \$583,579                   | 19.57%          |
| Materials and Supplies    | 45,294                    | 39,000                    | 22,408                    | 39,000                      | 0.00%           |
| <b>Total Expenditures</b> | <b>\$520,221</b>          | <b>\$527,073</b>          | <b>\$557,228</b>          | <b>\$622,579</b>            | <b>18.12%</b>   |

**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Nondepartmental**

| <b>Expenses</b>                     | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Budget</b> | <b>Apr-24<br/>Actual</b> | <b>FY 2025<br/>Proposed</b> | <b>% Change</b> |
|-------------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|-----------------|
| <b>Contractual Services</b>         |                           |                           |                          |                             |                 |
| Legal                               | \$0                       | \$0                       | \$0                      | \$0                         | 0.00%           |
| Consultant Contracts                | 69,157                    | 119,600                   | 108,478                  | 119,600                     | 0.00%           |
| Beautification/Promotions           | 434                       | 6,500                     | 2,907                    | 6,500                       | 0.00%           |
| Utilities - Electrical              | 15,642                    | 15,500                    | 11,580                   | 15,500                      | 0.00%           |
| Utilities - Phone                   | 41,622                    | 42,000                    | 46,710                   | 42,000                      | 0.00%           |
| Utilities - Gas                     | 8,455                     | 7,500                     | 4,824                    | 7,500                       | 0.00%           |
| Dues and Publications               | 60,370                    | 67,000                    | 33,407                   | 67,000                      | 0.00%           |
| Postage                             | 25,497                    | 23,000                    | 19,553                   | 23,000                      | 0.00%           |
| Land                                | 8,772                     | 8,800                     | 13,454                   | 8,800                       | 0.00%           |
| Equipment Lease                     | 0                         | 32,000                    | 226                      | 32,000                      | 0.00%           |
| Insurance                           | 222,602                   | 166,173                   | 249,078                  | 261,679                     | 57.47%          |
| Contingency                         | 14,411                    | 0                         | 44,602                   | 0                           | 0.00%           |
| Elections                           | 7,964                     | 0                         | 0                        | 0                           | 0.00%           |
| <b>Total Contractual Services</b>   | <b>\$474,927</b>          | <b>\$488,073</b>          | <b>\$534,820</b>         | <b>\$583,579</b>            | <b>19.57%</b>   |
| <b>Materials and Supplies</b>       |                           |                           |                          |                             |                 |
| Supplies                            | \$18,910                  | \$15,000                  | \$9,961                  | \$15,000                    | 0.00%           |
| Equipment                           | 1,258                     | 0                         | 10,600                   | 0                           | 0.00%           |
| Events Committee                    | 3,937                     | 5,000                     | 1,847                    | 5,000                       | 0.00%           |
| Fireworks                           | 21,189                    | 19,000                    | 0                        | 19,000                      | 0.00%           |
| <b>Total Materials and Supplies</b> | <b>\$45,294</b>           | <b>\$39,000</b>           | <b>\$22,408</b>          | <b>\$39,000</b>             | <b>0.00%</b>    |
| <b>Total Expenditures</b>           | <b>\$520,221</b>          | <b>\$527,073</b>          | <b>\$557,228</b>         | <b>\$622,579</b>            | <b>18.12%</b>   |

# **Public Works Administration**

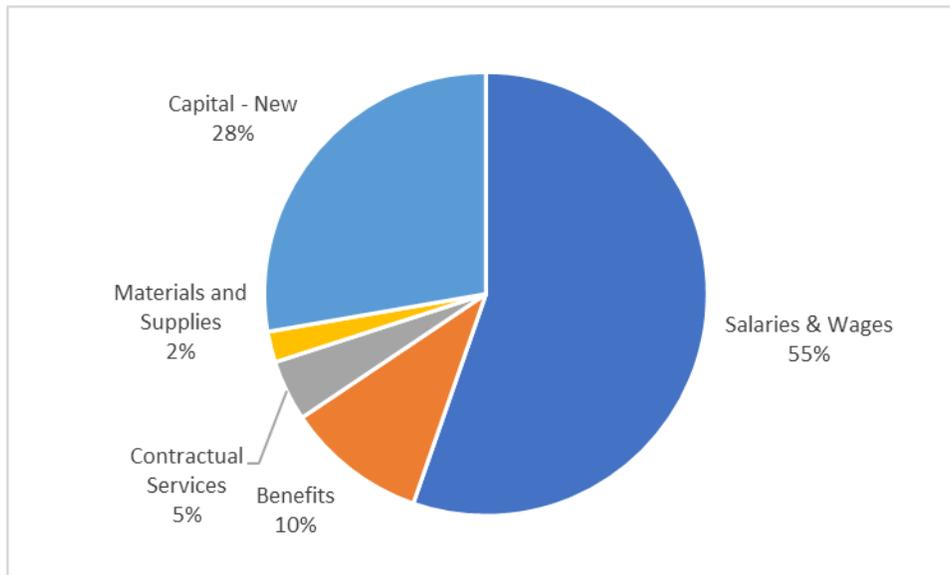
**Public Works Administration Staffing Summary**

|                            | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> |
|----------------------------|----------------|----------------|----------------|
| <b>Full Time Positions</b> |                |                |                |
| Public Works Director      | 0.2            | 0.2            | 0.2            |
| Administrative Secretary   | 0.2            | 0.2            | 0.2            |
| City Engineer              | <u>1</u>       | <u>1</u>       | <u>0.5</u>     |
| <b>Total</b>               | <u>1.4</u>     | <u>1.4</u>     | <u>0.9</u>     |

**Public Works Administration Budget Summary**

|                           | <u>FY 2023</u>   | <u>FY 2024</u>   | <u>FY 2024</u>   | <u>FY 2025</u>   |                 |
|---------------------------|------------------|------------------|------------------|------------------|-----------------|
| <b>Expenditures</b>       | <b>Actual</b>    | <b>Budget</b>    | <b>Actual</b>    | <b>Proposed</b>  | <b>% Change</b> |
| Salaries & Wages          | \$110,624        | \$111,709        | \$45,287         | \$99,778         | -10.68%         |
| Benefits                  | 61,507           | 54,794           | 15,543           | 18,518           | -66.20%         |
| Contractual Services      | 5,439            | 15,150           | 12,169           | 8,002            | -47.18%         |
| Materials and Supplies    | 7,982            | 9,000            | 2,034            | 4,050            | -55.00%         |
| Capital - New             | 0                | 110,000          | 53,041           | 50,000           | 0.00%           |
| <b>Total Expenditures</b> | <u>\$185,552</u> | <u>\$300,653</u> | <u>\$128,074</u> | <u>\$180,348</u> | <u>-40.01%</u>  |

Public Works Administration Expenditures by Object



**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Public Works Administration**

| Expenditures                        | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>Apr-24<br/>Actual</u> | <u>FY 2025<br/>Proposed</u> | % Change |
|-------------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|----------|
| <b>Personnel</b>                    |                           |                           |                          |                             |          |
| <b>Salaries &amp; Wages</b>         |                           |                           |                          |                             |          |
| Full Time                           | \$110,624                 | \$111,709                 | \$45,287                 | \$99,778                    | -10.68%  |
| Overtime Pay                        | 0                         | 0                         | 0                        | 0                           | 0.00%    |
| <b>Total Salaries and Wages</b>     | <u>\$110,624</u>          | <u>\$111,709</u>          | <u>\$45,287</u>          | <u>\$99,778</u>             | -10.68%  |
| <b>Benefits</b>                     |                           |                           |                          |                             |          |
| Employee Benefits                   | \$55,112                  | \$49,890                  | \$13,565                 | \$13,828                    | -72.28%  |
| Workers Compensation                | 6,395                     | 4,904                     | 1,979                    | 4,690                       | -4.37%   |
| <b>Total Benefits</b>               | <u>\$61,507</u>           | <u>\$54,794</u>           | <u>\$15,543</u>          | <u>\$18,518</u>             | -66.20%  |
| <b>Contractual Services</b>         |                           |                           |                          |                             |          |
| Consultant Contracts                | \$0                       | \$12,500                  | \$0                      | \$5,852                     | 0.00%    |
| Travel and Training                 | 2,938                     | 2,000                     | 12,010                   | 1,500                       | -25.00%  |
| Utilities - Phone                   | 267                       | 0                         | 0                        | 0                           | 0.00%    |
| Dues and Publications               | 2,234                     | 650                       | 160                      | 650                         | 0.00%    |
| <b>Total Contractual Services</b>   | <u>\$5,439</u>            | <u>\$15,150</u>           | <u>\$12,169</u>          | <u>\$8,002</u>              | -47.18%  |
| <b>Materials and Supplies</b>       |                           |                           |                          |                             |          |
| Supplies                            | \$1,469                   | \$2,000                   | \$635                    | \$1,500                     | -25.00%  |
| Equipment                           | 889                       | 2,000                     | 190                      | 500                         | -75.00%  |
| Vehicle Operations                  | 5,349                     | 4,000                     | 1,109                    | 1,500                       | -62.50%  |
| Uniforms                            | 100                       | 500                       | 100                      | 300                         | -40.00%  |
| PW Week Expense                     | 175                       | 500                       | 0                        | 250                         | -50.00%  |
| <b>Total Materials and Supplies</b> | <u>\$7,982</u>            | <u>\$9,000</u>            | <u>\$2,034</u>           | <u>\$4,050</u>              | -55.00%  |
| <b>Capital - New</b>                |                           |                           |                          |                             |          |
| Vehicle                             | \$0                       | \$110,000                 | \$53,041                 | \$50,000                    | 0.00%    |
| <b>Total Capital - New</b>          | <u>\$0</u>                | <u>\$110,000</u>          | <u>\$53,041</u>          | <u>\$50,000</u>             | 0.00%    |
| <b>Total Expenditures</b>           | <u>\$185,552</u>          | <u>\$300,653</u>          | <u>\$128,074</u>         | <u>\$180,348</u>            | -40.01%  |

# **Central Warehouse**

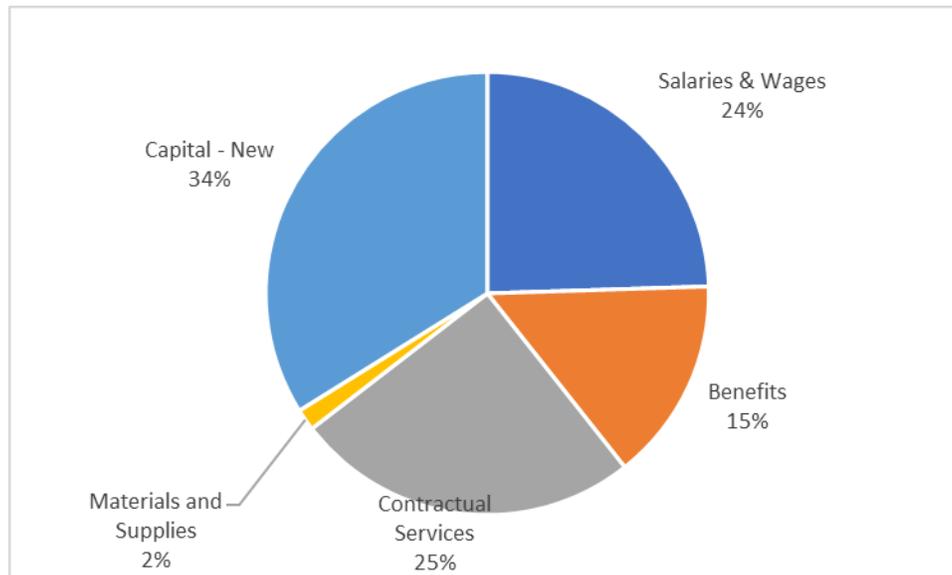
### Central Warehouse Staffing Summary

|                            | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> |
|----------------------------|----------------|----------------|----------------|
| <b>Full Time Positions</b> |                |                |                |
| Shop Superintendent        | 0              | 0              | 0              |
| Equipment Mechanic         | <u>3</u>       | <u>2</u>       | <u>2</u>       |
| <b>Total</b>               | 3              | 2              | 2              |

### Central Warehouse Budget Summary

|                           | <u>FY 2023</u>   | <u>FY 2024</u>   | <u>FY 2024</u>   | <u>FY 2025</u>   |                 |
|---------------------------|------------------|------------------|------------------|------------------|-----------------|
| <b>Expenditures</b>       | <b>Actual</b>    | <b>Budget</b>    | <b>Actual</b>    | <b>Proposed</b>  | <b>% Change</b> |
| Salaries & Wages          | \$76,589         | \$88,632         | \$65,188         | \$97,816         | 10.36%          |
| Benefits                  | 52,117           | 72,218           | 39,972           | 59,334           | -17.84%         |
| Contractual Services      | 126,832          | 105,500          | 100,230          | 100,614          | -4.63%          |
| Materials and Supplies    | 13,130           | 7,000            | 3,677            | 6,321            | -9.70%          |
| Capital - New             | 0                | 20,000           | 0                | 135,244          | 0.00%           |
| <b>Total Expenditures</b> | <u>\$268,667</u> | <u>\$293,350</u> | <u>\$209,066</u> | <u>\$399,329</u> | 36.13%          |

### Central Shop Expenditures by Object



**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Central Warehouse**

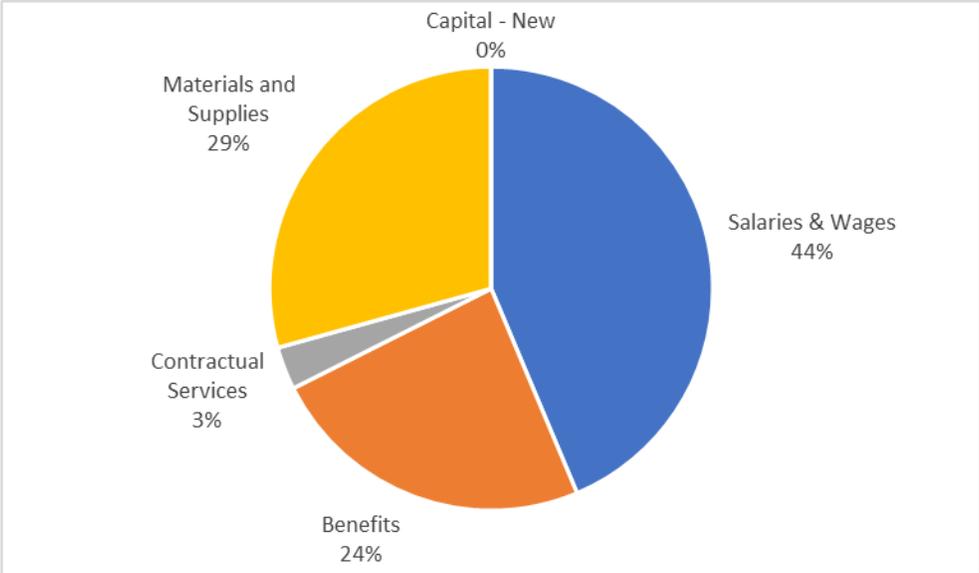
| Expenditures                        | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>Apr-24<br/>Actual</u> | <u>FY 2025<br/>Proposed</u> | % Change |
|-------------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|----------|
| <b>Personnel</b>                    |                           |                           |                          |                             |          |
| <b>Salaries &amp; Wages</b>         |                           |                           |                          |                             |          |
| Full Time                           | \$76,589                  | \$88,632                  | \$65,188                 | \$97,816                    | 10.36%   |
| <b>Total Salaries and Wages</b>     | \$76,589                  | \$88,632                  | \$65,188                 | \$97,816                    | 10.36%   |
| <b>Benefits</b>                     |                           |                           |                          |                             |          |
| Employee Benefits                   | \$47,831                  | \$68,327                  | \$37,145                 | \$54,737                    | -19.89%  |
| Workers Compensation                | 4,285                     | 3,891                     | 2,827                    | 4,597                       | 18.15%   |
| <b>Total Benefits</b>               | \$52,117                  | \$72,218                  | \$39,972                 | \$59,334                    | -17.84%  |
| <b>Contractual Services</b>         |                           |                           |                          |                             |          |
| Professional Services               | \$0                       | \$5,000                   | \$0                      | \$2,000                     | -60.00%  |
| Travel and Training                 | 104                       | 500                       | 876                      | 1,000                       | 100.00%  |
| Safety                              | 899                       | 0                         | 0                        | 0                           | 0.00%    |
| Heavy Equipment Maintenance         | 125,829                   | 100,000                   | 99,354                   | 97,614                      | -2.39%   |
| <b>Total Contractual Services</b>   | \$126,832                 | \$105,500                 | \$100,230                | \$100,614                   | -4.63%   |
| <b>Materials and Supplies</b>       |                           |                           |                          |                             |          |
| Tools                               | \$8,501                   | \$500                     | \$720                    | \$1,000                     | 100.00%  |
| Supplies                            | 505                       | 1,500                     | 47                       | 500                         | -66.67%  |
| Equipment                           | 389                       | 300                       | 273                      | 300                         | 0.00%    |
| Vehicle Operations                  | 2,659                     | 3,200                     | 2,481                    | 3,021                       | -5.59%   |
| Uniforms                            | 1,076                     | 1,500                     | 155                      | 1,500                       | 0.00%    |
| <b>Total Materials and Supplies</b> | \$13,130                  | \$7,000                   | \$3,677                  | \$6,321                     | -9.70%   |
| <b>Capital - New</b>                |                           |                           |                          |                             |          |
| Equipment                           | \$0                       | \$20,000                  | \$0                      | \$135,244                   | 0.00%    |
| <b>Total Capital - New</b>          | \$0                       | \$20,000                  | \$0                      | \$135,244                   | 0.00%    |
| <b>Total Expenditures</b>           | \$268,667                 | \$293,350                 | \$209,066                | \$399,329                   | 36.13%   |

# **Streets**

| Streets Staffing Summary   |          |          |          |
|----------------------------|----------|----------|----------|
|                            | FY 2023  | FY 2024  | FY 2025  |
| <b>Full Time Positions</b> |          |          |          |
| Streets Foreperson         | 1        | 1        | 1        |
| Municipal Worker IV        | 1        | 1        | 1        |
| Municipal Worker III       | 1        | 1        | 1        |
| Municipal Worker I         | 4        | 4        | 4        |
| <b>Total</b>               | <b>7</b> | <b>7</b> | <b>7</b> |

| Streets Budget Summary    |                  |                  |                  |                  |               |
|---------------------------|------------------|------------------|------------------|------------------|---------------|
|                           | FY 2023          | FY 2024          | FY 2024          | FY 2025          |               |
| Expenditures              | Actual           | Budget           | Actual           | Proposed         | % Change      |
| Salaries & Wages          | \$287,453        | \$249,408        | \$219,129        | \$321,868        | 29.05%        |
| Benefits                  | 177,627          | 133,449          | 114,346          | 176,284          | 32.10%        |
| Contractual Services      | 26,464           | 19,500           | 22,619           | 23,000           | 17.95%        |
| Materials and Supplies    | 126,695          | 241,000          | 111,032          | 215,958          | -10.39%       |
| Capital - New             | 12,324           | 0                | 26,700           | 0                | 0.00%         |
| <b>Total Expenditures</b> | <b>\$630,563</b> | <b>\$643,357</b> | <b>\$493,825</b> | <b>\$737,111</b> | <b>14.57%</b> |

Streets Expenditures by Object



**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Streets Division**

| Expenditures                        | FY 2023<br>Actual | FY 2024<br>Budget | Apr-24<br>Actual | FY 2025<br>Proposed | % Change |
|-------------------------------------|-------------------|-------------------|------------------|---------------------|----------|
| <b>Personnel</b>                    |                   |                   |                  |                     |          |
| <b>Salaries &amp; Wages</b>         |                   |                   |                  |                     |          |
| Full Time                           | \$270,511         | \$227,845         | \$214,600        | \$307,160           | 34.81%   |
| Overtime                            | 16,942            | 18,563            | 4,529            | 14,708              | -20.76%  |
| Temporary                           | 0                 | 3,000             | 0                | 0                   | -100.00% |
| <b>Total Salaries and Wages</b>     | <u>\$287,453</u>  | <u>\$249,408</u>  | <u>\$219,129</u> | <u>\$321,868</u>    | 29.05%   |
| <b>Benefits</b>                     |                   |                   |                  |                     |          |
| Employee Benefits                   | \$161,067         | \$119,736         | \$104,625        | \$161,156           | 34.59%   |
| Workers Compensation                | 16,560            | 13,713            | 9,721            | 15,128              | 10.32%   |
| <b>Total Benefits</b>               | <u>\$177,627</u>  | <u>\$133,449</u>  | <u>\$114,346</u> | <u>\$176,284</u>    | 32.10%   |
| <b>Contractual Services</b>         |                   |                   |                  |                     |          |
| Consultant Contracts                | \$6,558           | \$0               | \$14,047         | \$5,000             | 0.00%    |
| Travel and Training                 | 757               | 5,000             | 199              | 2,000               | -60.00%  |
| Utilities - Electrical              | 3,100             | 2,500             | 2,588            | 2,500               | 0.00%    |
| Utilities - Phone                   | 3,827             | 5,000             | 3,037            | 5,000               | 0.00%    |
| Utilities - Gas                     | 2,266             | 4,000             | 1,472            | 3,000               | -25.00%  |
| Dues and Publications               | 0                 | 500               | 0                | 500                 | 0.00%    |
| Equipment Lease                     | 9,548             | 1,000             | 0                | 4,000               | 300.00%  |
| Safety                              | 409               | 1,500             | 1,277            | 1,000               | -33.33%  |
| <b>Total Contractual Services</b>   | <u>\$26,464</u>   | <u>\$19,500</u>   | <u>\$22,619</u>  | <u>\$23,000</u>     | 17.95%   |
| <b>Materials and Supplies</b>       |                   |                   |                  |                     |          |
| Traffic Control Material            | \$11,348          | \$6,500           | \$367            | \$6,500             | 0.00%    |
| Tools                               | 558               | 1,000             | 874              | 2,000               | 0.00%    |
| Materials                           | 26,468            | 85,000            | 38,440           | 69,458              | -18.28%  |
| Hot Mix Plant                       | 21,520            | 60,000            | 18,577           | 50,000              | -16.67%  |
| Supplies                            | 292               | 1,500             | 1,368            | 1,500               | 0.00%    |
| Equipment                           | 5,379             | 25,000            | 22,629           | 25,000              | 0.00%    |
| Vehicle Operations                  | 59,994            | 60,000            | 28,000           | 60,000              | 0.00%    |
| Uniforms                            | 400               | 2,000             | 777              | 1,500               | -25.00%  |
| Sales Tax                           | 736               | 0                 | 0                | 0                   | 0.00%    |
| <b>Total Materials and Supplies</b> | <u>\$126,695</u>  | <u>\$241,000</u>  | <u>\$111,032</u> | <u>\$215,958</u>    | -10.39%  |
| <b>Capital - New</b>                |                   |                   |                  |                     |          |
| Vehicles                            | \$0               | \$0               | \$10,107         | \$0                 | 0        |
| Equipment                           | 12,236            | 0                 | 0                | 0                   | 0.00%    |
| Infrastructure                      | 88                | 0                 | 16,593           | 0                   | 0.00%    |
| <b>Total Capital - New</b>          | <u>\$12,324</u>   | <u>\$0</u>        | <u>\$26,700</u>  | <u>\$0</u>          | 0.00%    |
| <b>Total Expenditures</b>           | <u>\$630,563</u>  | <u>\$643,357</u>  | <u>\$493,825</u> | <u>\$737,111</u>    | 14.57%   |

# **Building Maintenance**

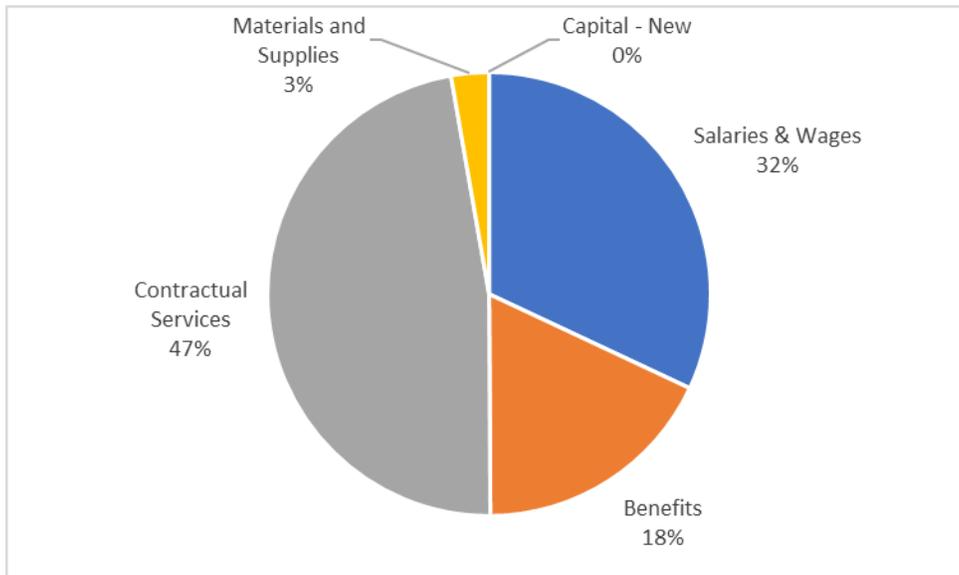
**Building Maintenance Facilities Staffing Summary**

|                            | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> |
|----------------------------|----------------|----------------|----------------|
| <b>Full Time Positions</b> |                |                |                |
| Facilities Supervisor      | 1              | 1              | 1              |
| Fac Maint Mechanic II      | 1              | 1              | 1              |
| Fac Maint Mechanic I       | 1              | 1              | 1              |
| Custodian                  | 2              | 2              | 2              |
| <b>Total</b>               | <u>5</u>       | <u>5</u>       | <u>5</u>       |

**Building Maintenance Facilities Budget Summary**

|                           | <u>FY 2023</u>   | <u>FY 2024</u>   | <u>FY 2024</u>   | <u>FY 2025</u>   |                 |
|---------------------------|------------------|------------------|------------------|------------------|-----------------|
| <b>Expenditures</b>       | <b>Actual</b>    | <b>Budget</b>    | <b>Actual</b>    | <b>Proposed</b>  | <b>% Change</b> |
| Salaries & Wages          | \$178,077        | \$195,134        | \$137,834        | \$202,479        | 3.76%           |
| Benefits                  | 116,191          | 140,731          | 70,764           | 113,594          | -19.28%         |
| Contractual Services      | 284,659          | 338,100          | 242,107          | 299,714          | -11.35%         |
| Materials and Supplies    | 10,274           | 27,500           | 5,230            | 17,500           | -36.36%         |
| Capital - New             | 165,080          | 0                | 0                | 0                | 0.00%           |
| <b>Total Expenditures</b> | <u>\$754,281</u> | <u>\$701,465</u> | <u>\$455,935</u> | <u>\$633,287</u> | <u>-9.72%</u>   |

**Building Maintenance Expenditures by Object**



**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Building Maintenance Facilities**

| Expenditures                        | FY 2023<br>Actual | FY 2024<br>Budget | Apr-24<br>Actual | FY 2025<br>Proposed | % Change |
|-------------------------------------|-------------------|-------------------|------------------|---------------------|----------|
| <b>Personnel</b>                    |                   |                   |                  |                     |          |
| <b>Salaries &amp; Wages</b>         |                   |                   |                  |                     |          |
| Full Time                           | \$177,858         | \$195,134         | \$137,834        | \$202,479           | 3.76%    |
| Overtime                            | 218               | 0                 | 0                | 0                   | 0.00%    |
| <b>Total Salaries and Wages</b>     | <u>\$178,077</u>  | <u>\$195,134</u>  | <u>\$137,834</u> | <u>\$202,479</u>    | 3.76%    |
| <b>Benefits</b>                     |                   |                   |                  |                     |          |
| Employee Benefits                   | \$105,897         | \$132,165         | \$64,959         | \$104,077           | -21.25%  |
| Workers Compensation                | 10,294            | 8,566             | 5,805            | 9,517               | 11.10%   |
| <b>Total Benefits</b>               | <u>\$116,191</u>  | <u>\$140,731</u>  | <u>\$70,764</u>  | <u>\$113,594</u>    | -19.28%  |
| <b>Contractual Services</b>         |                   |                   |                  |                     |          |
| Consultant Contracts                | \$17,067          | \$50,400          | \$24,311         | \$20,000            | -60.32%  |
| Service Contracts                   | 1,318             | 1,500             | 1,166            | 1,500               | 0.00%    |
| Travel and Training                 | 455               | 2,000             | 180              | 1,000               | -50.00%  |
| Utilities - Electrical              | 19,434            | 20,000            | 17,231           | 20,000              | 0.00%    |
| Utilities - Gas                     | 18,751            | 20,000            | 9,541            | 15,000              | -25.00%  |
| Utilities - Other                   | 4,335             | 8,000             | 4,548            | 6,000               | -25.00%  |
| Dues and Publications               | 0                 | 200               | 0                | 0                   | -100.00% |
| Buildings/Grounds Maintenance       | 93,493            | 100,000           | 76,289           | 102,214             | 2.21%    |
| Safety                              | 987               | 1,000             | 883              | 1,000               | 0.00%    |
| Street Lights                       | 128,819           | 130,000           | 107,958          | 130,000             | 0.00%    |
| Equipment Maintenance               | 0                 | 5,000             | 0                | 3,000               | -40.00%  |
| <b>Total Contractual Services</b>   | <u>\$284,659</u>  | <u>\$338,100</u>  | <u>\$242,107</u> | <u>\$299,714</u>    | -11.35%  |
| <b>Materials and Supplies</b>       |                   |                   |                  |                     |          |
| Traffic Control Material            | \$0               | \$0               | \$0              | \$0                 | 0.00%    |
| Tools                               | 1,928             | 3,000             | 1,659            | 1,000               | 0.00%    |
| Materials                           | 68                | 0                 | 0                | 0                   | 0.00%    |
| Supplies                            | 3,001             | 15,000            | 160              | 10,000              | -33.33%  |
| Equipment                           | 0                 | 2,000             | 191              | 1,000               | -50.00%  |
| Vehicle Operations                  | 4,721             | 6,000             | 2,877            | 4,000               | -33.33%  |
| Uniforms                            | 556               | 1,500             | 342              | 1,500               | 0.00%    |
| <b>Total Materials and Supplies</b> | <u>\$10,274</u>   | <u>\$27,500</u>   | <u>\$5,230</u>   | <u>\$17,500</u>     | -36.36%  |
| <b>Capital - New</b>                |                   |                   |                  |                     |          |
| Vehicles                            | \$0               | \$0               | \$0              | \$0                 | 0        |
| Equipment                           | 44,031            | 0                 | 0                | 0                   | 0.00%    |
| Facilities                          | 121,049           | 0                 | 0                | 0                   | 0.00%    |
| <b>Total Capital - New</b>          | <u>\$165,080</u>  | <u>\$0</u>        | <u>\$0</u>       | <u>\$0</u>          | 0.00%    |
| <b>Total Expenditures</b>           | <u>\$754,281</u>  | <u>\$701,465</u>  | <u>\$455,935</u> | <u>\$633,287</u>    | -9.72%   |

# **Community Development**

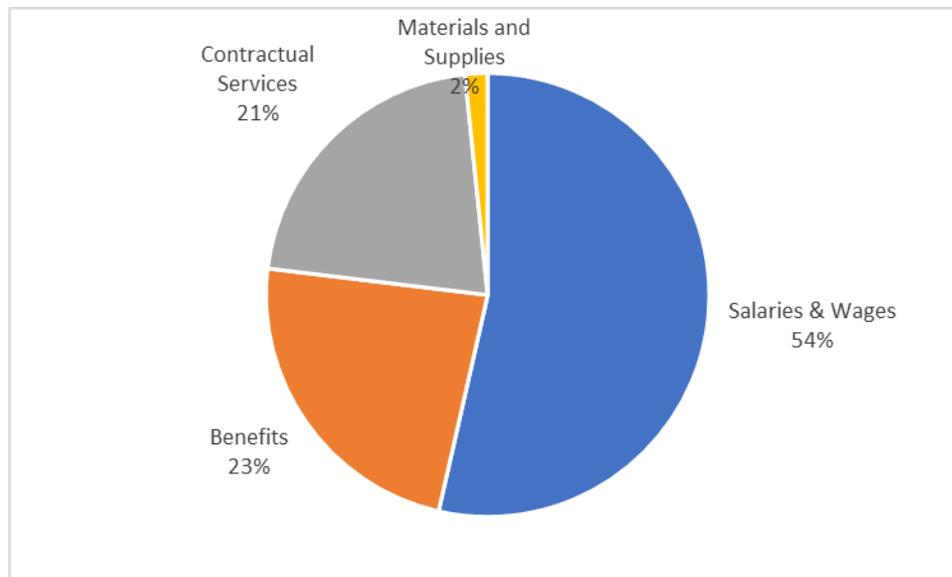
### Community Development Staffing Summary

|                              | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> |
|------------------------------|----------------|----------------|----------------|
| <b>Full Time Positions</b>   |                |                |                |
| Community Development Direct | 0.5            | 0.5            | 0.5            |
| Administrative Secretary II  | 0.5            | 0.5            | 0.5            |
| <b>Total</b>                 | <u>1</u>       | <u>1</u>       | <u>1</u>       |

### Community Development Budget Summary

| <b>Expenditures</b>       | <u>FY 2023</u>  | <u>FY 2024</u>   | <u>FY 2024</u>  | <u>FY 2025</u>   | <b>% Change</b> |
|---------------------------|-----------------|------------------|-----------------|------------------|-----------------|
|                           | <b>Actual</b>   | <b>Budget</b>    | <b>Actual</b>   | <b>Proposed</b>  |                 |
| Salaries & Wages          | \$59,858        | \$64,449         | \$51,260        | \$65,048         | 0.93%           |
| Benefits                  | 29,556          | 26,225           | 22,101          | 28,358           | 8.13%           |
| Contractual Services      | 4,575           | 33,500           | 9,271           | 26,049           | -22.24%         |
| Materials and Supplies    | 2,679           | 3,000            | 1,970           | 2,000            | -33.33%         |
| <b>Total Expenditures</b> | <u>\$96,668</u> | <u>\$127,174</u> | <u>\$84,602</u> | <u>\$121,455</u> | <u>-4.50%</u>   |

Community Development Expenditures by Object



**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Community Development**

| Expenditures                        | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>Apr-24<br/>Actual</u> | <u>FY 2025<br/>Proposed</u> | % Change |
|-------------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|----------|
| <b>Personnel</b>                    |                           |                           |                          |                             |          |
| <b>Salaries &amp; Wages</b>         |                           |                           |                          |                             |          |
| Full Time                           | \$59,174                  | \$59,449                  | \$50,797                 | \$62,548                    | 5.21%    |
| Overtime Pay                        | 684                       | 5,000                     | 463                      | 2,500                       | 0.00%    |
| <b>Total Salaries and Wages</b>     | <u>\$59,858</u>           | <u>\$64,449</u>           | <u>\$51,260</u>          | <u>\$65,048</u>             | 0.93%    |
| <b>Benefits</b>                     |                           |                           |                          |                             |          |
| Employee Benefits                   | \$26,054                  | \$23,615                  | \$19,826                 | \$25,309                    | 7.17%    |
| Workers Compensation                | 3,502                     | 2,610                     | 2,275                    | 3,050                       | 16.84%   |
| <b>Total Benefits</b>               | <u>\$29,556</u>           | <u>\$26,225</u>           | <u>\$22,101</u>          | <u>\$28,358</u>             | 8.13%    |
| <b>Contractual Services</b>         |                           |                           |                          |                             |          |
| Consultant Contracts                | \$231                     | \$26,000                  | \$6,266                  | \$20,000                    | -23.08%  |
| Travel and Training                 | 2,771                     | 5,000                     | 2,160                    | 5,049                       | 0.98%    |
| Dues and Publications               | 1,573                     | 2,500                     | 845                      | 1,000                       | -60.00%  |
| Buildings Grounds Maintenance       | 0                         | 0                         | 0                        | 0                           | 0.00%    |
| Equipment Maintenance               | 0                         | 0                         | 0                        | 0                           | 0.00%    |
| <b>Total Contractual Services</b>   | <u>\$4,575</u>            | <u>\$33,500</u>           | <u>\$9,271</u>           | <u>\$26,049</u>             | -22.24%  |
| <b>Materials and Supplies</b>       |                           |                           |                          |                             |          |
| Supplies                            | \$1,472                   | \$1,500                   | \$677                    | \$500                       | -66.67%  |
| Equipment                           | 0                         | 0                         | 0                        | 0                           | 0.00%    |
| Vehicle Operations                  | 1,058                     | 1,000                     | 1,294                    | 1,000                       | 0.00%    |
| Uniforms                            | 150                       | 500                       | 0                        | 500                         | 0.00%    |
| <b>Total Materials and Supplies</b> | <u>\$2,679</u>            | <u>\$3,000</u>            | <u>\$1,970</u>           | <u>\$2,000</u>              | -33.33%  |
| <b>Total Expenditures</b>           | <u>\$96,668</u>           | <u>\$127,174</u>          | <u>\$84,602</u>          | <u>\$121,455</u>            | -4.50%   |

# **Economic Development**

**Economic Development Staffing Summary**

|                               | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> |
|-------------------------------|----------------|----------------|----------------|
| <b>Full Time Positions</b>    |                |                |                |
| Economic Development Director | <u>1</u>       | <u>1</u>       | <u>0</u>       |
| <b>Total</b>                  | <b>1</b>       | <b>1</b>       | <b>0</b>       |

**Economic Development Budget Summary**

|                           | <u>FY 2023</u>  | <u>FY 2024</u> | <u>FY 2024</u> | <u>FY 2025</u>  |                 |
|---------------------------|-----------------|----------------|----------------|-----------------|-----------------|
| <b>Expenditures</b>       | <b>Actual</b>   | <b>Budget</b>  | <b>Actual</b>  | <b>Proposed</b> | <b>% Change</b> |
| Salaries & Wages          | \$12,246        | \$0            | \$0            | \$0             | 0.00%           |
| Benefits                  | 7,647           | 0              | 0              | 0               | 0.00%           |
| Contractual Services      | 52              | 0              | 0              | 0               | 0.00%           |
| Materials and Supplies    | <u>0</u>        | <u>0</u>       | <u>0</u>       | <u>0</u>        | 0.00%           |
| <b>Total Expenditures</b> | <b>\$19,945</b> | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>      | <b>0.00%</b>    |

**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Economic Development**

| <b>Expenditures</b>                 | <b>FY 2023</b> | <b>FY 2024</b> | <b>Apr-24</b> | <b>FY 2025</b>  | <b>% Change</b> |
|-------------------------------------|----------------|----------------|---------------|-----------------|-----------------|
|                                     | <b>Actual</b>  | <b>Budget</b>  | <b>Actual</b> | <b>Proposed</b> |                 |
| <b>Personnel</b>                    |                |                |               |                 |                 |
| <b>Salaries &amp; Wages</b>         |                |                |               |                 |                 |
| Full Time                           | \$12,246       | \$0            | \$0           | \$0             | 0.00%           |
| <b>Total Salaries and Wages</b>     | \$12,246       | \$0            | \$0           | \$0             | 0.00%           |
| <b>Benefits</b>                     |                |                |               |                 |                 |
| Employee Benefits                   | \$6,970        | \$0            | \$0           | \$0             | 0.00%           |
| Workers Compensation                | 676            | 0              | 0             | 0               | 0.00%           |
| <b>Total Benefits</b>               | \$7,647        | \$0            | \$0           | \$0             | 0.00%           |
| <b>Contractual Services</b>         |                |                |               |                 |                 |
| Travel and Training                 | \$10           | \$0            | \$0           | \$0             | 0.00%           |
| Dues and Publications               | 0              | 0              | 0             | 0               | 0.00%           |
| Equipment Maintenance               | 42             | 0              | 0             | 0               | 0.00%           |
| <b>Total Contractual Services</b>   | \$52           | \$0            | \$0           | \$0             | 0.00%           |
| <b>Materials and Supplies</b>       |                |                |               |                 |                 |
| Supplies                            | \$0            | \$0            | \$0           | \$0             | 0.00%           |
| <b>Total Materials and Supplies</b> | \$0            | \$0            | \$0           | \$0             | 0.00%           |
| <b>Total Expenditures</b>           | \$19,945       | \$0            | \$0           | \$0             | 0.00%           |

## **Grants Coordinator**

**Grant Writer Staffing Summary**

|                            | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> |
|----------------------------|----------------|----------------|----------------|
| <b>Full Time Positions</b> |                |                |                |
| Grant Writer               | 1              | 0              | 0              |
| <b>Total</b>               | <u>1</u>       | <u>0</u>       | <u>0</u>       |

**Grant Writer Budget Summary**

|                           | <u>FY 2023</u>  | <u>FY 2024</u> | <u>FY 2024</u> | <u>FY 2025</u>  |                 |
|---------------------------|-----------------|----------------|----------------|-----------------|-----------------|
| <b>Expenditures</b>       | <b>Actual</b>   | <b>Budget</b>  | <b>Actual</b>  | <b>Proposed</b> | <b>% Change</b> |
| Salaries & Wages          | \$39,788        | \$0            | \$0            | \$0             | 0.00%           |
| Benefits                  | 16,801          | 0              | 0              | 0               | 0.00%           |
| Contractual Services      | 551             | 0              | 0              | 0               | 0.00%           |
| Materials and Supplies    | 162             | 0              | 0              | 0               | 0.00%           |
| <b>Total Expenditures</b> | <u>\$57,302</u> | <u>\$0</u>     | <u>\$0</u>     | <u>\$0</u>      | <u>0.00%</u>    |

**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Grant Writer**

| <b>Expenditures</b>                 | <b>FY 2023</b>  | <b>FY 2024</b> | <b>Apr-24</b> | <b>FY 2025</b>  | <b>% Change</b> |
|-------------------------------------|-----------------|----------------|---------------|-----------------|-----------------|
|                                     | <b>Actual</b>   | <b>Budget</b>  | <b>Actual</b> | <b>Proposed</b> |                 |
| <b>Personnel</b>                    |                 |                |               |                 |                 |
| <b>Salaries &amp; Wages</b>         |                 |                |               |                 |                 |
| Full Time                           | \$37,613        | \$0            | \$0           | \$0             | 0.00%           |
| Overtime Pay                        | 2,175           | 0              | 0             | 0               | 0.00%           |
| <b>Total Salaries and Wages</b>     | <u>\$39,788</u> | <u>\$0</u>     | <u>\$0</u>    | <u>\$0</u>      | 0.00%           |
| <b>Benefits</b>                     |                 |                |               |                 |                 |
| Employee Benefits                   | \$14,541        | \$0            | \$0           | \$0             | 0.00%           |
| Workers Compensation                | 2,260           | 0              | 0             | 0               | 0.00%           |
| <b>Total Benefits</b>               | <u>\$16,801</u> | <u>\$0</u>     | <u>\$0</u>    | <u>\$0</u>      | 0.00%           |
| <b>Contractual Services</b>         |                 |                |               |                 |                 |
| Travel and Training                 | \$508           | \$0            | \$0           | \$0             | 0.00%           |
| Dues and Publications               | 0               | 0              | 0             | 0               | 0.00%           |
| Equipment Maintenance               | 42              | 0              | 0             | 0               | 0.00%           |
| <b>Total Contractual Services</b>   | <u>\$551</u>    | <u>\$0</u>     | <u>\$0</u>    | <u>\$0</u>      | 0.00%           |
| <b>Materials and Supplies</b>       |                 |                |               |                 |                 |
| Supplies                            | \$162           | \$0            | \$0           | \$0             | 0.00%           |
| <b>Total Materials and Supplies</b> | <u>\$162</u>    | <u>\$0</u>     | <u>\$0</u>    | <u>\$0</u>      | 0.00%           |
| <b>Total Expenditures</b>           | <u>\$57,302</u> | <u>\$0</u>     | <u>\$0</u>    | <u>\$0</u>      | 0.00%           |

# **Building Code Enforcement**

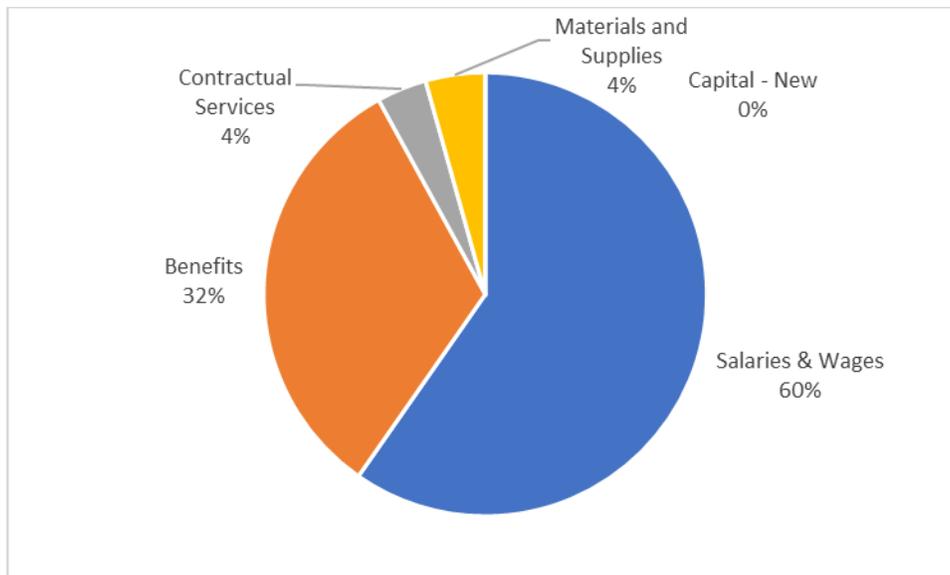
### Building Code Enforcement Staffing Summary

|                            | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> |
|----------------------------|----------------|----------------|----------------|
| <b>Full Time Positions</b> |                |                |                |
| Building Official          | 1              | 1              | 1              |
| Total                      | 1              | 1              | 1              |

### Building Code Enforcement Budget Summary

| <b>Expenditures</b>       | <u>FY 2023</u><br><u>Actual</u> | <u>FY 2024</u><br><u>Budget</u> | <u>FY 2024</u><br><u>Actual</u> | <u>FY 2025</u><br><u>Proposed</u> | <u>% Change</u> |
|---------------------------|---------------------------------|---------------------------------|---------------------------------|-----------------------------------|-----------------|
| Salaries & Wages          | \$63,653                        | \$63,247                        | \$49,405                        | \$66,570                          | 5.25%           |
| Benefits                  | 30,518                          | 31,548                          | 25,436                          | 36,020                            | 14.18%          |
| Contractual Services      | 0                               | 6,500                           | 0                               | 4,063                             | -37.49%         |
| Materials and Supplies    | 913                             | 10,350                          | 55                              | 4,850                             | -53.14%         |
| Capital - New             | 0                               | 0                               | 0                               | 0                                 | 0.00%           |
| <b>Total Expenditures</b> | <u>\$95,085</u>                 | <u>\$111,645</u>                | <u>\$74,897</u>                 | <u>\$111,503</u>                  | <u>-0.13%</u>   |

### Building Code Expenditures by Object



**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Building Code Enforcement**

| Expenditures                        | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>Apr-24<br/>Actual</u> | <u>FY 2025<br/>Proposed</u> | % Change |
|-------------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|----------|
| <b>Personnel</b>                    |                           |                           |                          |                             |          |
| <b>Salaries &amp; Wages</b>         |                           |                           |                          |                             |          |
| Full Time                           | \$63,547                  | \$63,247                  | \$48,995                 | \$66,570                    | 5.25%    |
| Overtime Pay                        | 106                       | 0                         | 410                      | 0                           | 0.00%    |
| <b>Total Salaries and Wages</b>     | <u>\$63,653</u>           | <u>\$63,247</u>           | <u>\$49,405</u>          | <u>\$66,570</u>             | 5.25%    |
| <b>Benefits</b>                     |                           |                           |                          |                             |          |
| Employee Benefits                   | \$26,837                  | \$28,771                  | \$23,247                 | \$32,892                    | 14.32%   |
| Workers Compensation                | 3,681                     | 2,777                     | 2,190                    | 3,129                       | 12.67%   |
| <b>Total Benefits</b>               | <u>\$30,518</u>           | <u>\$31,548</u>           | <u>\$25,436</u>          | <u>\$36,020</u>             | 14.18%   |
| <b>Contractual Services</b>         |                           |                           |                          |                             |          |
| Travel and Training                 | \$0                       | \$4,000                   | \$0                      | \$4,063                     | 1.57%    |
| Utilities - Phone                   | 0                         | 1,500                     | 0                        | 0                           | -100.00% |
| Dues and Publications               | 0                         | 1,000                     | 0                        | 0                           | -100.00% |
| Equipment Maintenance               | 0                         | 0                         | 0                        | 0                           | 0.00%    |
| <b>Total Contractual Services</b>   | <u>\$0</u>                | <u>\$6,500</u>            | <u>\$0</u>               | <u>\$4,063</u>              | -37.49%  |
| <b>Materials and Supplies</b>       |                           |                           |                          |                             |          |
| Supplies                            | \$66                      | \$1,250                   | \$0                      | \$1,000                     | -20.00%  |
| Equipment                           | 650                       | 5,250                     | 0                        | 2,500                       | -52.38%  |
| Vehicle Operation                   | 197                       | 3,500                     | 55                       | 1,000                       | -71.43%  |
| Uniforms                            | 0                         | 350                       | 0                        | 350                         | 0.00%    |
| <b>Total Materials and Supplies</b> | <u>\$913</u>              | <u>\$10,350</u>           | <u>\$55</u>              | <u>\$4,850</u>              | -53.14%  |
| <b>Capital - New</b>                |                           |                           |                          |                             |          |
| Technology                          | \$0                       | \$0                       | \$0                      | \$0                         | 0.00%    |
| <b>Total Capital - New</b>          | <u>\$0</u>                | <u>\$0</u>                | <u>\$0</u>               | <u>\$0</u>                  | 0.00%    |
| <b>Total Expenditures</b>           | <u>\$95,085</u>           | <u>\$111,645</u>          | <u>\$74,897</u>          | <u>\$111,503</u>            | -0.13%   |

# **Police Administration**

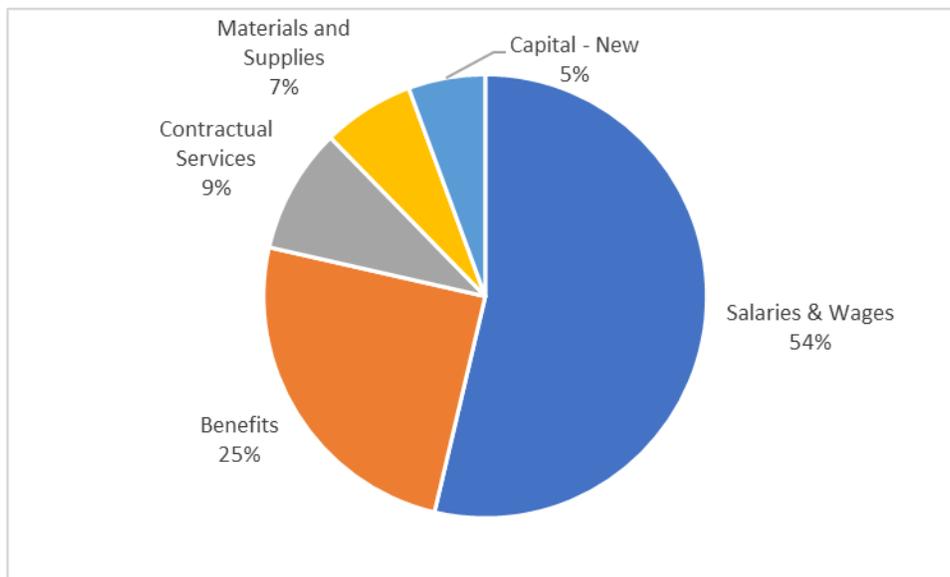
**Police Administration Staffing Summary**

|                              | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> |
|------------------------------|----------------|----------------|----------------|
| <b>Full Time Positions</b>   |                |                |                |
| Chief of Police              | 1              | 1              | 1              |
| Administrative Secretary III | 1              | 1              | 1              |
| Police Lieutenant            | 3              | 3              | 3              |
| Police Sergeant              | 4              | 4              | 4              |
| Police Office II             | 5              | 5              | 5              |
| Police Office I              | 6              | 3              | 3              |
| Victims Advocate Coordinator | 1              | 1              | 1              |
| Victims Advocate             | 1.5            | 1.5            | 1.5            |
| <b>Total</b>                 | <u>22.5</u>    | <u>19.5</u>    | <u>19.5</u>    |

**Police Administration Budget Summary**

|                        | <u>FY 2023</u>     | <u>FY 2024</u>     | <u>FY 2024</u>     | <u>FY 2025</u>     |                 |
|------------------------|--------------------|--------------------|--------------------|--------------------|-----------------|
| <b>Expenditures</b>    | <b>Actual</b>      | <b>Budget</b>      | <b>Actual</b>      | <b>Proposed</b>    | <b>% Change</b> |
| Salaries & Wages       | \$1,403,938        | \$1,465,400        | \$1,190,030        | \$1,433,186        | -2.20%          |
| Benefits               | 671,574            | 605,122            | 450,080            | 663,612            | 9.67%           |
| Contractual Services   | 99,499             | 243,969            | 127,622            | 243,969            | 0.00%           |
| Materials and Supplies | 101,814            | 178,752            | 64,276             | 178,752            | 0.00%           |
| Capital - New          | 132,053            | 215,000            | 0                  | 150,000            | -30.23%         |
| <b>Total Expenses</b>  | <u>\$2,408,878</u> | <u>\$2,708,243</u> | <u>\$1,832,008</u> | <u>\$2,669,519</u> | <u>-1.43%</u>   |

**Police Administration Expenditures by Object**



**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Police Administration**

| <b>Expenditures</b>                 | FY 2023<br>Actual  | FY 2024<br>Budget  | Apr-24<br>Actual   | FY 2025<br>Proposed | % Change      |
|-------------------------------------|--------------------|--------------------|--------------------|---------------------|---------------|
| <b>Personnel</b>                    |                    |                    |                    |                     |               |
| <b>Salaries &amp; Wages</b>         |                    |                    |                    |                     |               |
| Full Time                           | \$1,148,037        | \$1,087,772        | \$929,141          | \$1,165,620         | 7.16%         |
| Salaries - Voca Grant               | 41,831             | 97,214             | 48,142             | 105,066             | 8.08%         |
| Employee Recruitment                | 8,500              | 10,000             | 3,000              | 10,000              | 0.00%         |
| Overtime                            | 205,536            | 267,914            | 209,672            | 150,000             | -44.01%       |
| Overtime - Voca Grant               | 34                 | 2,500              | 76                 | 2,500               | 0.00%         |
| <b>Total Salaries and Wages</b>     | <b>\$1,403,938</b> | <b>\$1,465,400</b> | <b>\$1,190,030</b> | <b>\$1,433,186</b>  | <b>-2.20%</b> |
| <b>Benefits</b>                     |                    |                    |                    |                     |               |
| Employee Benefits                   | \$480,793          | \$385,307          | \$307,406          | \$415,027           | 7.71%         |
| Employee Benefits Voca Grant        | 5,121              | 45,820             | 6,828              | 45,200              | -1.35%        |
| Police Pension                      | 106,217            | 114,869            | 85,498             | 136,613             | 18.93%        |
| Workers Compensation                | 77,062             | 54,557             | 48,207             | 61,834              | 13.34%        |
| Workers Compensation - Voca         | 2,381              | 4,569              | 2,141              | 4,938               | 8.08%         |
| <b>Total Benefits</b>               | <b>\$671,574</b>   | <b>\$605,122</b>   | <b>\$450,080</b>   | <b>\$663,612</b>    | <b>9.67%</b>  |
| <b>Contractual Services</b>         |                    |                    |                    |                     |               |
| Consultant Contracts                | \$23,403           | \$120,930          | \$81,178           | \$120,930           | 0.00%         |
| Travel and Training                 | 27,084             | 50,449             | 13,825             | 50,449              | 0.00%         |
| Utilities - Electrical              | 11,174             | 12,000             | 12,786             | 12,000              | 0.00%         |
| Utilities - Phone                   | 13,540             | 33,000             | 11,399             | 33,000              | 0.00%         |
| Utilities - Gas                     | 7,347              | 6,500              | 3,668              | 6,500               | 0.00%         |
| Utilities - Other                   | 2,373              | 2,000              | 1,487              | 2,000               | 0.00%         |
| Dues and Publications               | 8,388              | 9,890              | 2,050              | 9,890               | 0.00%         |
| Canine Unit                         | 4,508              | 5,200              | 1,191              | 5,200               | 0.00%         |
| Equipment Rental                    | 0                  | 0                  | 0                  | 0                   | 0.00%         |
| Public Assistance                   | 1,683              | 4,000              | 39                 | 4,000               | 0.00%         |
| <b>Total Contractual Services</b>   | <b>\$99,499</b>    | <b>\$243,969</b>   | <b>\$127,622</b>   | <b>\$243,969</b>    | <b>0.00%</b>  |
| <b>Materials and Supplies</b>       |                    |                    |                    |                     |               |
| Supplies                            | \$30,232           | \$24,000           | \$13,962           | \$24,000            | 0.00%         |
| Equipment                           | 4,167              | 40,000             | 4,453              | 40,000              | 0.00%         |
| Seizures                            | 0                  | 0                  | 0                  | 0                   | 0.00%         |
| Vehicle Operations                  | 41,761             | 56,800             | 33,160             | 56,800              | 0.00%         |
| Uniforms                            | 10,592             | 19,300             | 6,960              | 19,300              | 0.00%         |
| Victim Advocate Grant               | 3,221              | 14,700             | 1,315              | 14,700              | 0.00%         |
| E-Citation Expense                  | 6,384              | 15,852             | 0                  | 15,852              | 0.00%         |
| Public Relations Program            | 5,457              | 8,000              | 4,426              | 8,000               | 0.00%         |
| Urban Deer Management               | 0                  | 0                  | 0                  | 0                   | 0.00%         |
| Vict Ad Donation Expense            | 0                  | 100                | 0                  | 100                 | 0.00%         |
| <b>Total Materials and Supplies</b> | <b>\$101,814</b>   | <b>\$178,752</b>   | <b>\$64,276</b>    | <b>\$178,752</b>    | <b>0.00%</b>  |

**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Police Administration  
(Continued)**

|                            |                    |                    |                    |                    |         |
|----------------------------|--------------------|--------------------|--------------------|--------------------|---------|
| <b>Capital - New</b>       |                    |                    |                    |                    |         |
| Vehicles                   | \$0                | \$0                | \$0                | \$0                | 0.00%   |
| Equipment                  | 109,359            | 0                  | 0                  | 150,000            | 0.00%   |
| Technology                 | 22,694             | 215,000            | 0                  | 0                  | 0.00%   |
| Feasibility Study          | 0                  | 0                  | 0                  | 0                  | 0.00%   |
| Facilities                 | 0                  | 0                  | 0                  | 0                  | 0.00%   |
| <b>Total Capital - New</b> | <u>\$132,053</u>   | <u>\$215,000</u>   | <u>\$0</u>         | <u>\$150,000</u>   | -30.23% |
| <br>                       |                    |                    |                    |                    |         |
| <b>Total Expenditures</b>  | <u>\$2,408,878</u> | <u>\$2,708,243</u> | <u>\$1,832,008</u> | <u>\$2,669,519</u> | -1.43%  |

# **Animal Control**

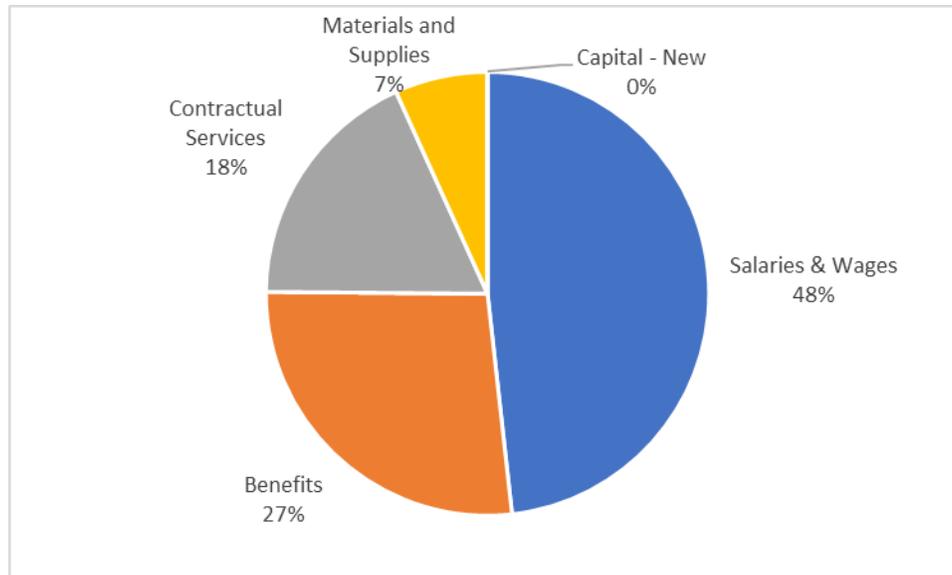
### Animal Control Staffing Summary

|                            | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> |
|----------------------------|----------------|----------------|----------------|
| <b>Full Time Positions</b> |                |                |                |
| Animal Control Officer II  | 2              | 2              | 2              |
| Total                      | 2              | 2              | 2              |

### Animal Control Budget Summary

| <b>Expenditures</b>       | <u>FY 2023</u><br><b>Actual</b> | <u>FY 2024</u><br><b>Budget</b> | <u>FY 2024</u><br><b>Actual</b> | <u>FY 2025</u><br><b>Proposed</b> | <b>% Change</b> |
|---------------------------|---------------------------------|---------------------------------|---------------------------------|-----------------------------------|-----------------|
| Salaries & Wages          | \$77,130                        | \$78,898                        | \$67,236                        | \$82,928                          | 5.11%           |
| Benefits                  | 49,176                          | 43,686                          | 36,483                          | 46,251                            | 5.87%           |
| Contractual Services      | 24,219                          | 32,595                          | 22,594                          | 31,095                            | -4.60%          |
| Materials and Supplies    | 12,901                          | 13,500                          | 9,454                           | 11,650                            | -13.70%         |
| Capital - New             | 73,664                          | 0                               | 0                               | 0                                 | 0.00%           |
| <b>Total Expenditures</b> | <b>\$237,090</b>                | <b>\$168,679</b>                | <b>\$135,767</b>                | <b>\$171,924</b>                  | <b>1.92%</b>    |

Animal Control Expenditures by Object



**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Animal Control**

| Expenses                            | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>Apr-24<br/>Actual</u> | <u>FY 2025<br/>Proposed</u> | % Change |
|-------------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|----------|
| <b>Personnel</b>                    |                           |                           |                          |                             |          |
| <b>Salaries &amp; Wages</b>         |                           |                           |                          |                             |          |
| Full Time                           | \$76,685                  | \$76,686                  | \$66,289                 | \$80,716                    | 5.26%    |
| Overtime                            | 444                       | 2,212                     | 947                      | 2,212                       | 0.00%    |
| <b>Total Salaries and Wages</b>     | <u>\$77,130</u>           | <u>\$78,898</u>           | <u>\$67,236</u>          | <u>\$82,928</u>             | 5.11%    |
| <b>Benefits</b>                     |                           |                           |                          |                             |          |
| Employee Benefits                   | \$44,693                  | \$40,222                  | \$33,509                 | \$42,354                    | 5.30%    |
| Workers Compensation                | 4,483                     | 3,464                     | 2,974                    | 3,898                       | 12.52%   |
| <b>Total Benefits</b>               | <u>\$49,176</u>           | <u>\$43,686</u>           | <u>\$36,483</u>          | <u>\$46,251</u>             | 5.87%    |
| <b>Contractual Services</b>         |                           |                           |                          |                             |          |
| Consultant Contracts                | \$19,398                  | \$24,145                  | \$18,067                 | \$22,645                    | -6.21%   |
| Travel and Training                 | 222                       | 1,500                     | 986                      | 1,500                       | 0.00%    |
| Utilities - Electrical              | 1,711                     | 2,500                     | 1,482                    | 2,500                       | 0.00%    |
| Utilities - Gas                     | 3,039                     | 2,800                     | 1,877                    | 2,800                       | 0.00%    |
| Utilities - Other                   | (192)                     | 1,000                     | 164                      | 1,000                       | 0.00%    |
| Dues and Publications               | 41                        | 150                       | 0                        | 150                         | 0.00%    |
| Buildings/Grounds Maintenance       | 0                         | 0                         | 0                        | 0                           | 0.00%    |
| Equipment Maintenance               | 0                         | 500                       | 19                       | 500                         | 0.00%    |
| <b>Total Contractual Services</b>   | <u>\$24,219</u>           | <u>\$32,595</u>           | <u>\$22,594</u>          | <u>\$31,095</u>             | -4.60%   |
| <b>Materials and Supplies</b>       |                           |                           |                          |                             |          |
| Supplies                            | \$4,386                   | \$6,000                   | \$6,195                  | \$6,150                     | 2.50%    |
| Equipment                           | 5,848                     | 3,000                     | 0                        | 2,000                       | -33.33%  |
| Vehicle Operations                  | 1,885                     | 3,000                     | 3,058                    | 3,000                       | 0.00%    |
| Uniforms                            | 782                       | 1,500                     | 200                      | 500                         | -66.67%  |
| <b>Total Materials and Supplies</b> | <u>\$12,901</u>           | <u>\$13,500</u>           | <u>\$9,454</u>           | <u>\$11,650</u>             | -13.70%  |
| <b>Capital - New</b>                |                           |                           |                          |                             |          |
| Vehicles                            | \$63,491                  | \$0                       | \$0                      | \$0                         | 0.00%    |
| Equipment                           | 10,173                    | 0                         | 0                        | 0                           | 0.00%    |
| <b>Total Capital - New</b>          | <u>\$73,664</u>           | <u>\$0</u>                | <u>\$0</u>               | <u>\$0</u>                  | 0.00%    |
| <b>Total Expenditures</b>           | <u>\$237,090</u>          | <u>\$168,679</u>          | <u>\$135,767</u>         | <u>\$171,924</u>            | 1.92%    |

## **911 Center**

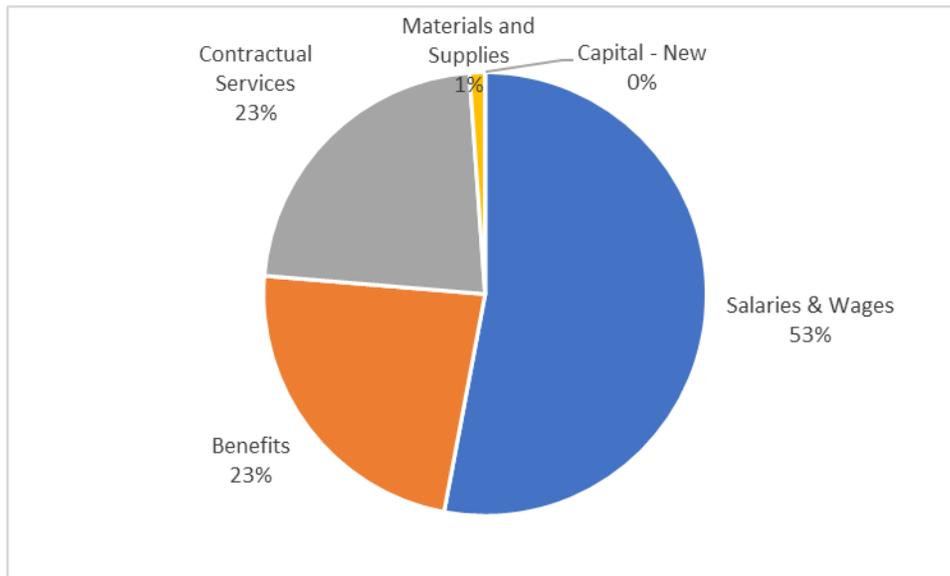
**911 Center Staffing Summary**

|                                | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> |
|--------------------------------|----------------|----------------|----------------|
| <b>Full Time Positions</b>     |                |                |                |
| Communications Supervisor      | 1              | 1              | 1              |
| Senior Communications Operator | 1              | 1              | 1              |
| Communication Operator II      | 3              | 3              | 3              |
| Communication Operator I       | <u>2</u>       | <u>2</u>       | <u>2</u>       |
| <b>Total</b>                   | <b>7</b>       | <b>7</b>       | <b>7</b>       |

**911 Center Budget Summary**

| <b>Expenditures</b>       | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>FY 2024<br/>Actual</u> | <u>FY 2025<br/>Proposed</u> | <b>% Change</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-----------------|
| Salaries & Wages          | \$354,738                 | \$366,976                 | \$282,863                 | \$374,773                   | 2.12%           |
| Benefits                  | 159,524                   | 152,220                   | 100,601                   | 165,139                     | 8.49%           |
| Contractual Services      | 84,376                    | 176,885                   | 89,208                    | 159,576                     | -9.79%          |
| Materials and Supplies    | 2,687                     | 10,000                    | 4,428                     | 8,000                       | -20.00%         |
| Capital - New             | <u>0</u>                  | <u>0</u>                  | <u>58,585</u>             | <u>0</u>                    | 0.00%           |
| <b>Total Expenditures</b> | <b>\$601,326</b>          | <b>\$706,081</b>          | <b>\$535,685</b>          | <b>\$707,488</b>            | <b>0.20%</b>    |

**911 Center Expenditures by Object**



**FY 2025 Budget  
Expenditures  
(Budget Basis)  
911 Center**

| <b>Expenditures</b>                 | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Budget</b> | <b>Apr-24<br/>Actual</b> | <b>FY 2025<br/>Proposed</b> | <b>% Change</b> |
|-------------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|-----------------|
| <b>Personnel</b>                    |                           |                           |                          |                             |                 |
| <b>Salaries &amp; Wages</b>         |                           |                           |                          |                             |                 |
| Full Time                           | \$327,188                 | \$338,968                 | \$238,666                | \$347,641                   | 2.56%           |
| Overtime                            | 27,550                    | 28,008                    | 44,197                   | 27,132                      | -3.13%          |
| <b>Total Salaries and Wages</b>     | <u>\$354,738</u>          | <u>\$366,976</u>          | <u>\$282,863</u>         | <u>\$374,773</u>            | 2.12%           |
| <b>Benefits</b>                     |                           |                           |                          |                             |                 |
| Employee Benefits                   | \$108,373                 | \$104,379                 | \$67,762                 | \$108,548                   | 3.99%           |
| Police Pension Contributions        | 30,507                    | 31,731                    | 21,473                   | 38,976                      | 22.83%          |
| Workers Compensation                | 20,644                    | 16,110                    | 11,366                   | 17,614                      | 9.34%           |
| <b>Total Benefits</b>               | <u>\$159,524</u>          | <u>\$152,220</u>          | <u>\$100,601</u>         | <u>\$165,139</u>            | 8.49%           |
| <b>Contractual Services</b>         |                           |                           |                          |                             |                 |
| Consultant Contracts                | \$67,960                  | \$71,785                  | \$73,936                 | \$71,785                    | 0.00%           |
| Travel and Training                 | 8,341                     | 23,600                    | 5,451                    | 12,000                      | -49.15%         |
| Dues and Publications               | 1,146                     | 1,500                     | 1,035                    | 1,500                       | 0.00%           |
| 911 System                          | 6,929                     | 80,000                    | 8,787                    | 74,291                      | -7.14%          |
| <b>Total Contractual Services</b>   | <u>\$84,376</u>           | <u>\$176,885</u>          | <u>\$89,208</u>          | <u>\$159,576</u>            | -9.79%          |
| <b>Materials and Supplies</b>       |                           |                           |                          |                             |                 |
| Supplies                            | \$1,320                   | \$5,000                   | \$1,398                  | \$4,000                     | -20.00%         |
| Equipment                           | 1,105                     | 4,000                     | 3,030                    | 3,000                       | -25.00%         |
| Uniforms                            | 262                       | 1,000                     | 0                        | 1,000                       | 0.00%           |
| <b>Total Materials and Supplies</b> | <u>\$2,687</u>            | <u>\$10,000</u>           | <u>\$4,428</u>           | <u>\$8,000</u>              | -20.00%         |
| <b>Capital - New</b>                |                           |                           |                          |                             |                 |
| Technology                          | \$0                       | \$0                       | \$58,585                 | \$0                         | 0.00%           |
| <b>Total Capital - New</b>          | <u>\$0</u>                | <u>\$0</u>                | <u>\$58,585</u>          | <u>\$0</u>                  | 0.00%           |
| <b>Total Expenditures</b>           | <u>\$601,326</u>          | <u>\$706,081</u>          | <u>\$535,685</u>         | <u>\$707,488</u>            | 0.20%           |

# **Fire Department**

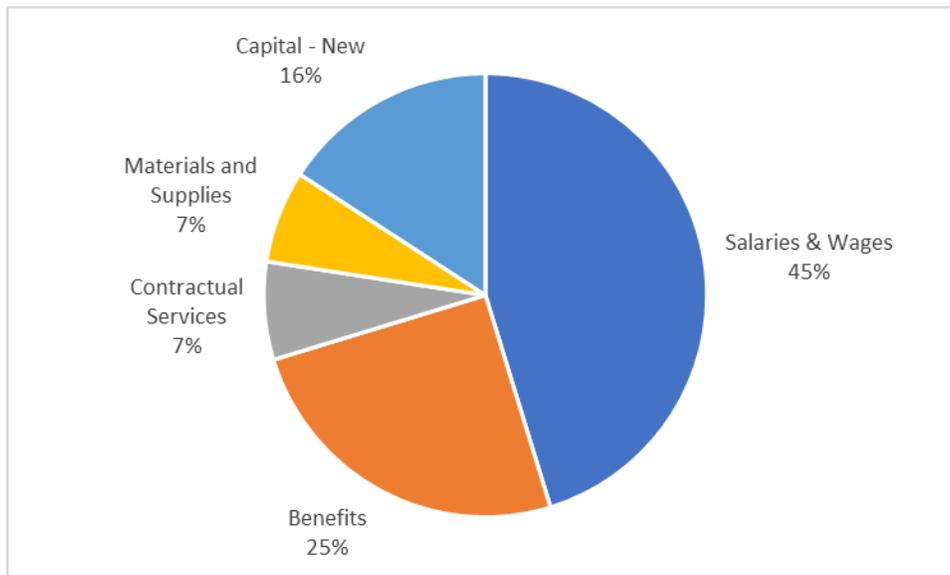
**Fire Department Staffing Summary**

|                            | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> |
|----------------------------|----------------|----------------|----------------|
| <b>Full Time Positions</b> |                |                |                |
| Fire Chief                 | 1              | 1              | 1              |
| Fire Battalion Chief       | 1              | 1              | 0              |
| Fire Shift Captain         | 3              | 3              | 3              |
| Fire Engineer I            | 2              | 2              | 2              |
| Fire Engineer              | 4              | 3              | 4              |
| <b>Total</b>               | <b>11</b>      | <b>10</b>      | <b>10</b>      |

**Fire Department Staffing Budget Summary**

|                           | <u>FY 2023</u>     | <u>FY 2024</u>     | <u>FY 2024</u>   | <u>FY 2025</u>     |                 |
|---------------------------|--------------------|--------------------|------------------|--------------------|-----------------|
| <b>Expenditures</b>       | <b>Actual</b>      | <b>Budget</b>      | <b>Actual</b>    | <b>Proposed</b>    | <b>% Change</b> |
| Salaries & Wages          | \$631,234          | \$634,404          | \$536,625        | \$603,752          | -4.83%          |
| Benefits                  | 361,753            | 324,066            | 256,287          | 334,065            | 3.09%           |
| Contractual Services      | 95,456             | 102,880            | 77,988           | 95,250             | -7.42%          |
| Materials and Supplies    | 80,661             | 107,865            | 51,042           | 89,950             | -16.61%         |
| Capital - New             | 69,605             | 60,000             | 32,872           | 211,000            | 251.67%         |
| <b>Total Expenditures</b> | <b>\$1,238,710</b> | <b>\$1,229,215</b> | <b>\$954,814</b> | <b>\$1,334,018</b> | <b>8.53%</b>    |

**Fire Department Expenditures by Object**



**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Fire Department**

| Expenditures                        | FY 2023<br>Actual  | FY 2024<br>Budget  | Apr-24<br>Actual | FY 2025<br>Proposed | % Change |
|-------------------------------------|--------------------|--------------------|------------------|---------------------|----------|
| <b>Personnel</b>                    |                    |                    |                  |                     |          |
| <b>Salaries &amp; Wages</b>         |                    |                    |                  |                     |          |
| Full Time                           | \$581,773          | \$585,339          | \$475,024        | \$573,828           | -1.97%   |
| Overtime                            | 49,461             | 35,065             | 61,601           | 29,924              | -14.66%  |
| Temporary                           | 0                  | 14,000             | 0                | 0                   | -100.00% |
| <b>Total Salaries and Wages</b>     | <u>\$631,234</u>   | <u>\$634,404</u>   | <u>\$536,625</u> | <u>\$603,752</u>    | -4.83%   |
| <b>Benefits</b>                     |                    |                    |                  |                     |          |
| Employee Benefits                   | \$217,711          | \$198,387          | \$135,564        | \$196,003           | -1.20%   |
| Fireman's Pension                   | 104,928            | 95,879             | 83,636           | 97,921              | 2.13%    |
| Volunteer Pension                   | 0                  | 0                  | 11,765           | 11,765              | 0.00%    |
| Workers Compensation                | 39,115             | 29,800             | 25,321           | 28,376              | -4.78%   |
| <b>Total Benefits</b>               | <u>\$361,753</u>   | <u>\$324,066</u>   | <u>\$256,287</u> | <u>\$334,065</u>    | 3.09%    |
| <b>Contractual Services</b>         |                    |                    |                  |                     |          |
| Consultant Contracts                | \$3,065            | \$4,000            | \$1,250          | \$2,500             | -37.50%  |
| Travel and Training                 | 16,354             | 15,300             | 12,241           | 13,560              | -11.37%  |
| Utilities - Electrical              | 8,375              | 8,000              | 6,153            | 8,000               | 0.00%    |
| Utilities - Phone                   | 14,639             | 14,640             | 11,493           | 14,640              | 0.00%    |
| Utilities - Gas                     | 16,145             | 10,500             | 8,717            | 10,500              | 0.00%    |
| Utilities - Other                   | 574                | 0                  | 1,149            | 0                   | 0.00%    |
| Dues and Publications               | 2,574              | 6,640              | 2,483            | 4,650               | -29.97%  |
| Fire Prevention                     | 2,297              | 4,300              | 277              | 3,500               | -18.60%  |
| Building Grounds Maintenance        | 10,562             | 11,000             | 8,785            | 12,400              | 12.73%   |
| Equipment Maintenance               | 20,871             | 28,500             | 25,440           | 25,500              | -10.53%  |
| <b>Total Contractual Services</b>   | <u>\$95,456</u>    | <u>\$102,880</u>   | <u>\$77,988</u>  | <u>\$95,250</u>     | -7.42%   |
| <b>Materials and Supplies</b>       |                    |                    |                  |                     |          |
| Supplies                            | 4,454              | 7,670              | 3,188            | 7,700               | 0.39%    |
| Hazmat                              | 3,231              | 5,700              | 0                | 3,000               | -47.37%  |
| Medical                             | 8,589              | 12,925             | 7,791            | 10,000              | -22.63%  |
| Equipment                           | 38,026             | 37,090             | 14,800           | 27,050              | -27.07%  |
| Vehicle Operations                  | 16,922             | 26,400             | 14,000           | 24,000              | -9.09%   |
| Uniforms                            | 9,440              | 13,580             | 11,264           | 13,700              | 0.88%    |
| Wildland Firefighting               | 0                  | 4,500              | 0                | 4,500               | 0.00%    |
| <b>Total Materials and Supplies</b> | <u>\$80,661</u>    | <u>\$107,865</u>   | <u>\$51,042</u>  | <u>\$89,950</u>     | -16.61%  |
| <b>Capital - New</b>                |                    |                    |                  |                     |          |
| Vehicles                            | \$0                | \$0                | \$0              | \$70,000            | 0.00%    |
| Equipment                           | 69,605             | 60,000             | 32,872           | 101,000             | 68.33%   |
| Facilities                          | 0                  | 0                  | 0                | 40,000              | 0.00%    |
| <b>Total Capital - New</b>          | <u>\$69,605</u>    | <u>\$60,000</u>    | <u>\$32,872</u>  | <u>\$211,000</u>    | 251.67%  |
| <b>Total Expenditures</b>           | <u>\$1,238,710</u> | <u>\$1,229,215</u> | <u>\$954,814</u> | <u>\$1,334,018</u>  | 8.53%    |

# **Code Enforcement**

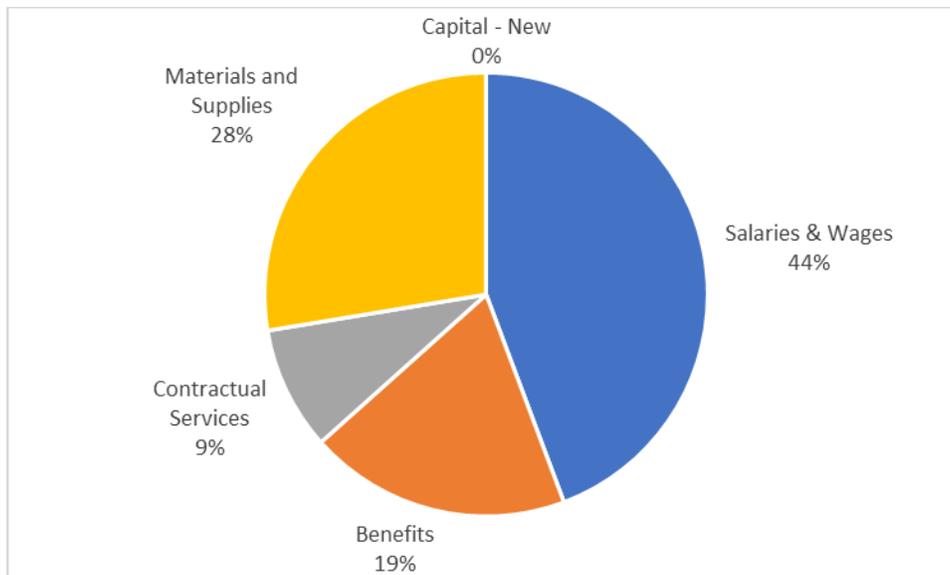
### Code Enforcement Staffing Summary

|                            | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> |
|----------------------------|----------------|----------------|----------------|
| <b>Full Time Positions</b> |                |                |                |
| Code Enforcement Officer   | 1              | 1              | 1              |
| <b>Total</b>               | 1              | 1              | 1              |

### Code Enforcement Staffing Budget Summary

| <b>Expenditures</b>       | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>FY 2024<br/>Actual</u> | <u>FY 2025<br/>Proposed</u> | <u>% Change</u> |
|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-----------------|
| Salaries & Wages          | \$44,666                  | \$44,403                  | \$38,299                  | \$46,736                    | 5.25%           |
| Benefits                  | 21,966                    | 19,526                    | 16,464                    | 20,160                      | 3.25%           |
| Contractual Services      | 1,188                     | 9,000                     | 153                       | 9,500                       | 5.56%           |
| Materials and Supplies    | 1,643                     | 24,410                    | 618                       | 29,127                      | 19.32%          |
| Capital - New             | 0                         | 0                         | 0                         | 0                           | 0.00%           |
| <b>Total Expenditures</b> | <u>\$69,464</u>           | <u>\$97,339</u>           | <u>\$55,534</u>           | <u>\$105,523</u>            | <u>8.41%</u>    |

### Code Enforcement Expenditures by Object



**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Code Enforcement**

| Expenditures                        | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>Apr-24<br/>Actual</u> | <u>FY 2025<br/>Proposed</u> | % Change |
|-------------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|----------|
| <b>Personnel</b>                    |                           |                           |                          |                             |          |
| <b>Salaries &amp; Wages</b>         |                           |                           |                          |                             |          |
| Full Time                           | \$44,402                  | \$44,403                  | \$38,272                 | \$46,736                    | 5.25%    |
| Overtime Pay                        | 264                       | 0                         | 27                       | 0                           | 0.00%    |
| <b>Total Salaries and Wages</b>     | <u>\$44,666</u>           | <u>\$44,403</u>           | <u>\$38,299</u>          | <u>\$46,736</u>             | 5.25%    |
| <b>Benefits</b>                     |                           |                           |                          |                             |          |
| Employee Benefits                   | \$19,371                  | \$17,577                  | \$14,766                 | \$17,963                    | 2.20%    |
| Workers Compensation                | 2,595                     | 1,949                     | 1,698                    | 2,197                       | 12.70%   |
| <b>Total Benefits</b>               | <u>\$21,966</u>           | <u>\$19,526</u>           | <u>\$16,464</u>          | <u>\$20,160</u>             | 3.25%    |
| <b>Contractual Services</b>         |                           |                           |                          |                             |          |
| Consultant - Other                  | \$0                       | \$2,000                   | \$0                      | \$2,000                     | 0.00%    |
| Code Enforcement (Abatement)        | 0                         | 4,000                     | 0                        | 4,000                       | 0.00%    |
| Travel and Training                 | 0                         | 1,500                     | 153                      | 1,500                       | 0.00%    |
| Utilities - Phone                   | 0                         | 0                         | 0                        | 0                           | 0.00%    |
| Dues and Publications               | 1,188                     | 1,500                     | 0                        | 2,000                       | 33.33%   |
| Equipment Maintenance               | 0                         | 0                         | 0                        | 0                           | 0.00%    |
| <b>Total Contractual Services</b>   | <u>\$1,188</u>            | <u>\$9,000</u>            | <u>\$153</u>             | <u>\$9,500</u>              | 5.56%    |
| <b>Materials and Supplies</b>       |                           |                           |                          |                             |          |
| Supplies                            | \$291                     | \$850                     | \$30                     | \$500                       | -41.18%  |
| Equipment                           | 430                       | 18,500                    | 0                        | 21,427                      | 15.82%   |
| Vehicle Operation                   | 823                       | 4,000                     | 469                      | 6,000                       | 50.00%   |
| Uniforms                            | 99                        | 1,060                     | 119                      | 1,200                       | 13.21%   |
| <b>Total Materials and Supplies</b> | <u>\$1,643</u>            | <u>\$24,410</u>           | <u>\$618</u>             | <u>\$29,127</u>             | 19.32%   |
| <b>Capital - New</b>                |                           |                           |                          |                             |          |
| Vehicles                            | \$0                       | \$0                       | \$0                      | \$0                         | 0.00%    |
| <b>Total Capital - New</b>          | <u>\$0</u>                | <u>\$0</u>                | <u>\$0</u>               | <u>\$0</u>                  | 0.00%    |
| <b>Total Expenditures</b>           | <u>\$69,464</u>           | <u>\$97,339</u>           | <u>\$55,534</u>          | <u>\$105,523</u>            | 8.41%    |

# **Ancillary and Nonprofit Organizations**

**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Ancillary Infrastructure**

| <b>Expenditures</b>       | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Budget</b> | <b>Apr-24<br/>Actual</b> | <b>FY 2025<br/>Proposed</b> | <b>% Change</b> |
|---------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|-----------------|
| <b>Allocations</b>        |                           |                           |                          |                             |                 |
| Chamber                   | \$0                       | \$0                       | \$0                      | \$0                         | 0.00%           |
| CCEDC                     | 15,000                    | 15,000                    | 15,000                   | 13,500                      | -10.00%         |
| JPB - Old Penitentiary    | 20,000                    | 20,000                    | 20,000                   | 18,000                      | -10.00%         |
| Downtown Development      | 50,000                    | 50,000                    | 50,000                   | 0                           | -100.00%        |
| Airport                   | 20,000                    | 20,000                    | 20,000                   | 18,000                      | -10.00%         |
| <b>Total Allocations</b>  | <u>\$105,000</u>          | <u>\$105,000</u>          | <u>\$105,000</u>         | <u>\$49,500</u>             | -52.86%         |
| <b>Total Expenditures</b> | <u>\$105,000</u>          | <u>\$105,000</u>          | <u>\$105,000</u>         | <u>\$49,500</u>             | -52.86%         |

**Ancillary Infrastructure Budget Summary**

| <b>Expenditures</b>       | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Budget</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Proposed</b> | <b>% Change</b> |
|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-----------------|
| Allocations               | <u>\$105,000</u>          | <u>\$105,000</u>          | <u>\$105,000</u>          | <u>\$49,500</u>             | -52.86%         |
| <b>Total Expenditures</b> | <u>\$105,000</u>          | <u>\$105,000</u>          | <u>\$105,000</u>          | <u>\$49,500</u>             | -52.86%         |

**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Nonprofit Agencies**

| <b>Expenses</b>             | <b>FY 2023</b>       | <b>FY 2024</b>       | <b>Apr-24</b>        | <b>FY 2025</b>         | <b>% Change</b> |
|-----------------------------|----------------------|----------------------|----------------------|------------------------|-----------------|
|                             | <u><b>Actual</b></u> | <u><b>Budget</b></u> | <u><b>Actual</b></u> | <u><b>Proposed</b></u> |                 |
| <b>Allocations</b>          |                      |                      |                      |                        |                 |
| Senior Citizens             | \$20,000             | \$20,000             | \$20,000             | \$18,000               | -10.00%         |
| Child Development           | 14,600               | 9,000                | 9,000                | 8,100                  | -10.00%         |
| Project Reach               | 6,000                | 8,000                | 8,000                | 7,200                  | -10.00%         |
| COVE                        | 15,000               | 15,000               | 15,000               | 13,500                 | -10.00%         |
| Boys and Girls Club         | 15,000               | 10,000               | 10,000               | 9,000                  | -10.00%         |
| Cathedral Home For Children | 25,000               | 25,000               | 25,000               | 22,500                 | -10.00%         |
| CC Counseling Center        | 10,000               | 10,000               | 10,000               | 9,000                  | -10.00%         |
| Children Advocacy Project   | 5,500                | 5,500                | 5,500                | 4,950                  | -10.00%         |
| PET Partners                | 10,000               | 10,000               | 10,000               | 9,000                  | -10.00%         |
| <b>Total Allocations</b>    | <u>\$121,100</u>     | <u>\$112,500</u>     | <u>\$112,500</u>     | <u>\$101,250</u>       | -10.00%         |
| <br>Total Expenditures      | <br><u>\$121,100</u> | <br><u>\$112,500</u> | <br><u>\$112,500</u> | <br><u>\$101,250</u>   | <br>-10.00%     |

**Ancillary Infrastructure Budget Summary**

| <b>Expenditures</b> | <b>FY 2023</b>       | <b>FY 2024</b>       | <b>FY 2024</b>       | <b>FY 2025</b>         | <b>% Change</b> |
|---------------------|----------------------|----------------------|----------------------|------------------------|-----------------|
|                     | <u><b>Actual</b></u> | <u><b>Budget</b></u> | <u><b>Actual</b></u> | <u><b>Proposed</b></u> |                 |
| Allocations         | \$121,100            | \$112,500            | \$112,500            | \$101,250              | -10.00%         |
| Total Expenditures  | <u>\$121,100</u>     | <u>\$112,500</u>     | <u>\$112,500</u>     | <u>\$101,250</u>       | -10.00%         |

# **Downtown Development**

**Downtown Development Staffing Summary**

|                            | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> |
|----------------------------|----------------|----------------|----------------|
| <b>Full Time Positions</b> |                |                |                |
| Executive Director         | 1              | 1              | 1              |
| Project Coordinator        | <u>1</u>       | <u>0</u>       | <u>0</u>       |
| <b>Total</b>               | 2              | 1              | 1              |

**Downtown Development Budget Summary**

|                           | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2024</u> | <u>FY 2025</u>  |                 |
|---------------------------|----------------|----------------|----------------|-----------------|-----------------|
| <b>Expenditures</b>       | <b>Actual</b>  | <b>Budget</b>  | <b>Actual</b>  | <b>Proposed</b> | <b>% Change</b> |
| Salaries & Wages          | \$106,642      | \$74,000       | \$61,715       | \$77,889        | 5.26%           |
| Benefits                  | 56,073         | 40,746         | 35,196         | 45,132          | 10.76%          |
| Materials and Supplies    | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>50,000</u>   | 0.00%           |
| <b>Total Expenditures</b> | \$162,714      | \$114,746      | \$96,911       | \$173,021       | 50.79%          |

**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Downtown Development**

| Expenses                            | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>Apr-24<br/>Actual</u> | <u>FY 2025<br/>Proposed</u> | % Change |
|-------------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|----------|
| <b>Personnel</b>                    |                           |                           |                          |                             |          |
| <b>Salaries &amp; Wages</b>         |                           |                           |                          |                             |          |
| Full Time                           | \$106,642                 | \$74,000                  | \$61,715                 | \$77,889                    | 5.26%    |
| Overtime Pay                        | 0                         | 0                         | 0                        | 0                           | 0.00%    |
| <b>Total Salaries and Wages</b>     | <u>\$106,642</u>          | <u>\$74,000</u>           | <u>\$61,715</u>          | <u>\$77,889</u>             | 5.26%    |
| <b>Benefits</b>                     |                           |                           |                          |                             |          |
| Employee Benefits                   | \$49,937                  | \$35,699                  | \$32,441                 | \$41,471                    | 16.17%   |
| Workers Compensation                | 6,136                     | 5,047                     | 2,755                    | 3,661                       | -27.47%  |
| <b>Total Benefits</b>               | <u>\$56,073</u>           | <u>\$40,746</u>           | <u>\$35,196</u>          | <u>\$45,132</u>             | 10.76%   |
| <b>Materials and Supplies</b>       |                           |                           |                          |                             |          |
| Supplies                            | \$0                       | \$0                       | \$0                      | \$50,000                    | 0.00%    |
| <b>Total Materials and Supplies</b> | <u>\$0</u>                | <u>\$0</u>                | <u>\$0</u>               | <u>\$50,000</u>             | 0.00%    |
| <b>Total Expenditures</b>           | <u>\$162,714</u>          | <u>\$114,746</u>          | <u>\$96,911</u>          | <u>\$173,021</u>            | 50.79%   |

# **General Fund**

## Recreation Departments

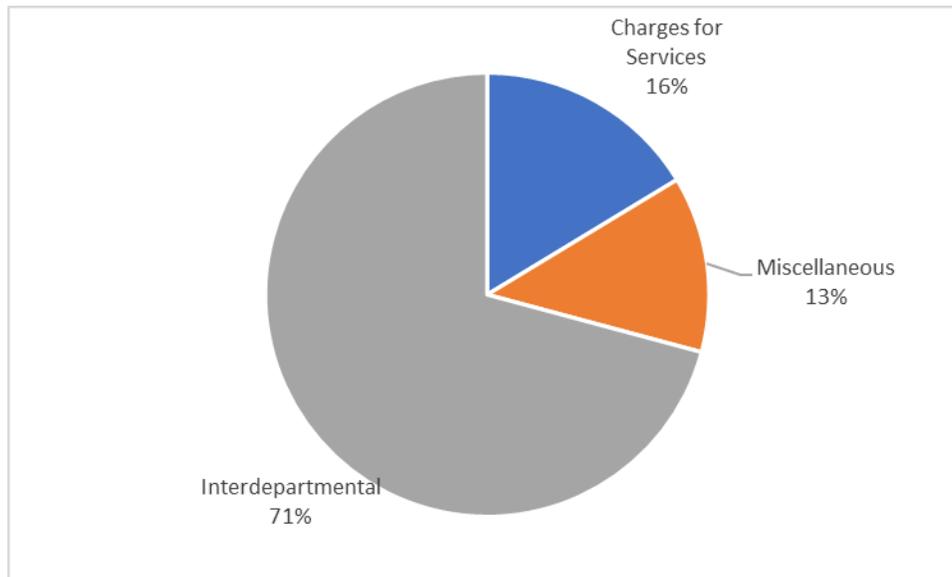
Combined Recreation Revenue  
    Golf Course Revenue  
    Golf Course Expenditures  
    Club House Expenditures  
    Other Expenditures  
Recreation Center Revenues  
Recreation Center Expenditures  
Shooting Range Expenditures  
Green Spaces Expenditures  
Recreation Other Financing Uses

## **Combined Recreation Revenue**

**Recreation Departments Revenue Budget Summary**

|                      | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Budget</b> | <b>Apr-24<br/>Actual</b> | <b>FY 2025<br/>Proposed</b> | <b>% Change</b> |
|----------------------|---------------------------|---------------------------|--------------------------|-----------------------------|-----------------|
| <b>Revenue</b>       |                           |                           |                          |                             |                 |
| Charges for Services | 401,378                   | 443,050                   | 282,360                  | 416,462                     | -6.00%          |
| Miscellaneous        | 24,901                    | 621,225                   | 50,638                   | 327,525                     | -47.28%         |
| Interdepartmental    | 2,114,808                 | 1,750,869                 | 1,526,066                | 1,806,395                   | 3.17%           |
|                      | <u>\$2,541,087</u>        | <u>\$2,815,144</u>        | <u>\$1,859,064</u>       | <u>\$2,550,382</u>          | <u>-9.40%</u>   |

**Recreation Departments Proposed Summary Revenue Budget**



**FY 2025 Budget  
(Budget Basis)  
Recreation Revenue**

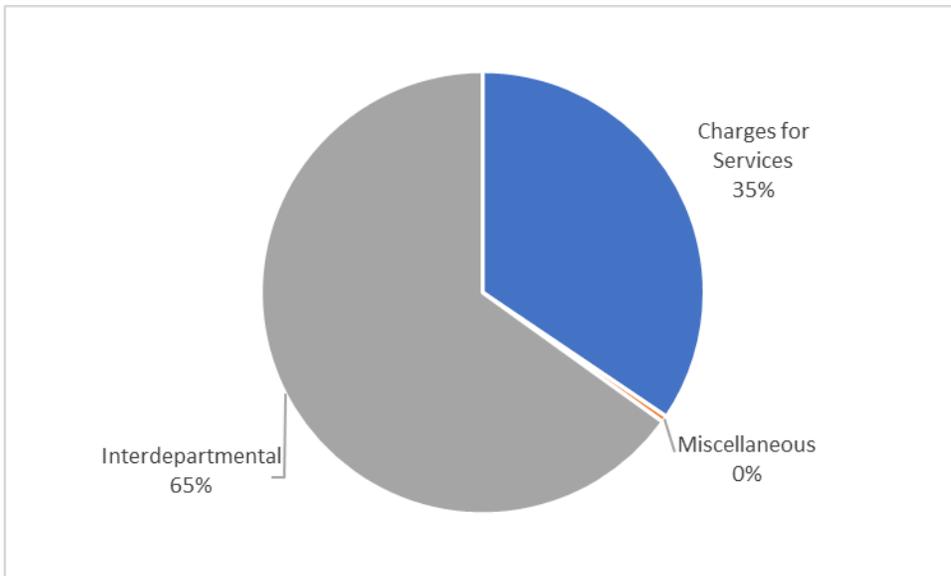
|                                   | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Budget</b> | <b>Apr-24<br/>Actual</b> | <b>FY 2025<br/>Proposed</b> | <b>% Change</b> | <b>% of<br/>Total<br/>FY 2025</b> |
|-----------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|-----------------|-----------------------------------|
| <b>Charges for Services</b>       |                           |                           |                          |                             |                 |                                   |
| Golf Course                       | \$247,039                 | \$255,400                 | \$183,633                | \$257,140                   | 0.68%           |                                   |
| Recreation Center                 | 154,339                   | 187,650                   | 98,727                   | 159,322                     | -15.10%         |                                   |
| <b>Total Charges for Services</b> | <b>\$401,378</b>          | <b>\$443,050</b>          | <b>\$282,360</b>         | <b>\$416,462</b>            | <b>-6.00%</b>   | <b>16.33%</b>                     |
| <b>Interdepartmental</b>          |                           |                           |                          |                             |                 |                                   |
| General Fund Golf Course          | \$704,369                 | \$463,933                 | \$423,502                | \$485,484                   | 4.65%           |                                   |
| General Fund Recreation Center    | 858,984                   | 704,471                   | 551,110                  | 529,326                     | -24.86%         |                                   |
| General Fund Green Spaces         | 551,455                   | 582,465                   | 551,455                  | 791,585                     | 35.90%          |                                   |
| <b>Total Interdepartmental</b>    | <b>\$2,114,808</b>        | <b>\$1,750,869</b>        | <b>\$1,526,066</b>       | <b>\$1,806,395</b>          | <b>3.17%</b>    | <b>70.83%</b>                     |
| <b>Miscellaneous</b>              |                           |                           |                          |                             |                 |                                   |
| Golf Course                       | \$8,247                   | \$12,700                  | \$9,505                  | \$3,450                     | 0.00%           |                                   |
| Recreation Center                 | 65                        | 7,075                     | 10,789                   | 75                          | -98.94%         |                                   |
| Green Spaces - Donations          | 0                         | 0                         | 0                        | 0                           | 0.00%           |                                   |
| Park and Recreation Grants        | 16,589                    | 601,450                   | 30,343                   | 324,000                     | 0.00%           |                                   |
| Cash Reserve                      | 0                         | 0                         | 0                        | 0                           | 0.00%           |                                   |
| <b>Total Miscellaneous</b>        | <b>\$24,901</b>           | <b>\$621,225</b>          | <b>\$50,638</b>          | <b>\$327,525</b>            | <b>-47.28%</b>  | <b>12.84%</b>                     |
| <b>Total Revenue</b>              | <b>\$2,541,087</b>        | <b>\$2,815,144</b>        | <b>\$1,859,064</b>       | <b>\$2,550,382</b>          | <b>-9.40%</b>   | <b>100.00%</b>                    |

## **Golf Course Revenue**

**Golf Course Revenue Budget Summary**

|                      | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Budget</b> | <b>Apr-24<br/>Actual</b> | <b>FY 2025<br/>Proposed</b> | <b>% Change</b> | <b>% of<br/>Total<br/>FY 2024</b> |
|----------------------|---------------------------|---------------------------|--------------------------|-----------------------------|-----------------|-----------------------------------|
| <b>Revenue</b>       |                           |                           |                          |                             |                 |                                   |
| Charges for Services | 247,039                   | 255,400                   | 183,633                  | 257,140                     | 0.68%           | 34.47%                            |
| Miscellaneous        | 8,247                     | 12,700                    | 9,505                    | 3,450                       | 0.00%           | 65.07%                            |
| Interdepartmental    | 704,369                   | 463,933                   | 423,502                  | 485,484                     | 4.65%           | 0.46%                             |
|                      | <u>\$959,655</u>          | <u>\$732,033</u>          | <u>\$616,640</u>         | <u>\$746,074</u>            | <u>1.92%</u>    | <u>100.00%</u>                    |

**Golf Course Proposed Revenue Budget**



**FY 2025 Budget  
(Budget Basis)  
Golf Course Revenue**

|                                   | <b>FY 2023</b>   | <b>FY 2024</b>   | <b>Apr-24</b>    | <b>FY 2025</b>   |                 | <b>% of</b>    |
|-----------------------------------|------------------|------------------|------------------|------------------|-----------------|----------------|
|                                   | <b>Actual</b>    | <b>Budget</b>    | <b>Actual</b>    | <b>Proposed</b>  | <b>% Change</b> | <b>Total</b>   |
|                                   |                  |                  |                  |                  |                 | <b>FY 2022</b> |
| <b>Charges for Services</b>       |                  |                  |                  |                  |                 |                |
| Memberships                       | \$56,930         | \$60,500         | \$47,100         | \$64,000         | 5.79%           |                |
| Pro Shop Retail Sales             | 57,128           | 46,000           | 41,796           | 50,000           | 8.70%           |                |
| Cart Rental                       | 65,790           | 70,400           | 55,354           | 77,440           | 10.00%          |                |
| Green Fees                        | 61,685           | 60,500           | 39,384           | 65,700           | 8.60%           |                |
| Food and Non-Alcoholic            | 1,404            | 18,000           | 0                | 0                | -100.00%        |                |
| Alcoholic Beverages               | 4,102            | 0                | 0                | 0                | 0.00%           |                |
| <b>Total Charges for Services</b> | <b>\$247,039</b> | <b>\$255,400</b> | <b>\$183,633</b> | <b>\$257,140</b> | <b>0.68%</b>    | <b>34.47%</b>  |
| <b>Interdepartmental</b>          |                  |                  |                  |                  |                 |                |
| General Fund                      | \$704,369        | \$463,933        | \$423,502        | \$485,484        | 4.65%           |                |
| <b>Total Interdepartmental</b>    | <b>\$704,369</b> | <b>\$463,933</b> | <b>\$423,502</b> | <b>\$485,484</b> | <b>4.65%</b>    | <b>65.07%</b>  |
| <b>Miscellaneous</b>              |                  |                  |                  |                  |                 |                |
| Interest Income                   | \$285            | \$200            | \$396            | \$200            | 0.00%           |                |
| Miscellaneous                     | 307              | 3,750            | 78               | 0                | 0.00%           |                |
| Sales Tax - Restaurant Items      | 443              | 2,500            | 255              | 0                | 0.00%           |                |
| Sales Tax on Retail Items         | 6,712            | 6,000            | 5,402            | 3,000            | 0.00%           |                |
| Donations                         | 500              | 250              | 3,375            | 250              | 0.00%           |                |
| Sponsorships                      | 0                | 0                | 0                | 0                | 0.00%           |                |
| <b>Total Miscellaneous</b>        | <b>\$8,247</b>   | <b>\$12,700</b>  | <b>\$9,505</b>   | <b>\$3,450</b>   | <b>0.00%</b>    | <b>0.46%</b>   |
| <b>Total Revenue</b>              | <b>\$959,655</b> | <b>\$732,033</b> | <b>\$616,640</b> | <b>\$746,074</b> | <b>1.92%</b>    | <b>100.00%</b> |

## **Golf Course Expenditures**

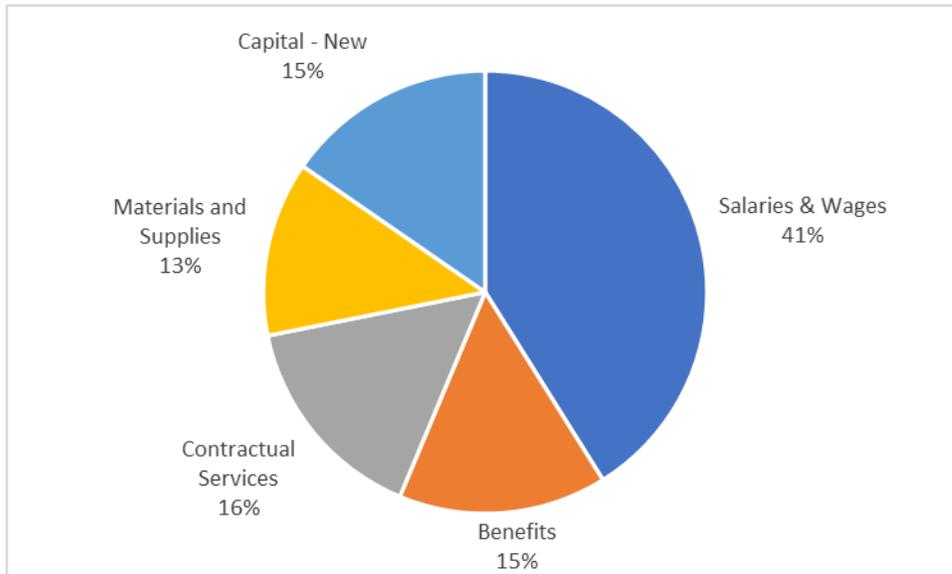
**Golf Course Staffing Summary**

|                            | <u>2023</u> | <u>2024</u> | <u>2025</u> |
|----------------------------|-------------|-------------|-------------|
| <b>Full Time Positions</b> |             |             |             |
| Golf Superintendent        | 1           | 1           | 1           |
| Golf Assit Superindendent  | 1           | 1           | 1           |
| Equipment Manager          | 0.6         | 0.6         | 0.6         |
| <b>Total</b>               | <u>2.6</u>  | <u>2.6</u>  | <u>2.6</u>  |

**Golf Course Budget Summary**

|                           | <u>FY 2023</u>   | <u>FY 2024</u>   | <u>Apr-24</u>    | <u>FY 2025</u>   |                 |
|---------------------------|------------------|------------------|------------------|------------------|-----------------|
| <b>Expenditures</b>       | <b>Actual</b>    | <b>Budget</b>    | <b>Actual</b>    | <b>Proposed</b>  | <b>% Change</b> |
| Salaries & Wages          | \$177,320        | \$205,903        | \$142,220        | \$208,495        | 1.26%           |
| Benefits                  | 77,216           | 72,558           | 54,914           | 77,117           | 6.28%           |
| Contractual Services      | 59,426           | 82,150           | 55,131           | 78,950           | -3.90%          |
| Materials and Supplies    | 64,700           | 75,800           | 50,437           | 64,800           | -14.51%         |
| Capital - New             | 137,645          | 59,000           | 31,320           | 78,000           | 32.20%          |
| <b>Total Expenditures</b> | <u>\$516,308</u> | <u>\$495,411</u> | <u>\$334,021</u> | <u>\$507,361</u> | <u>2.41%</u>    |

**Golf Course Expenditure by Object**



**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Golf Course**

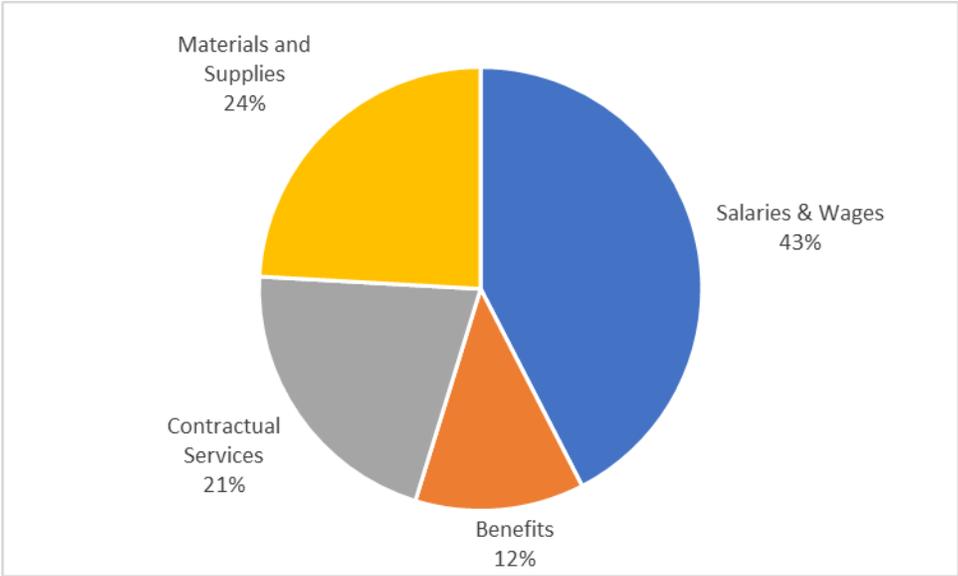
| Expenditures                        | FY 2023<br>Actual | FY 2024<br>Budget | Apr-24<br>Actual | FY 2025<br>Proposed | % Change |
|-------------------------------------|-------------------|-------------------|------------------|---------------------|----------|
| <b>Personnel</b>                    |                   |                   |                  |                     |          |
| <b>Salaries &amp; Wages</b>         |                   |                   |                  |                     |          |
| Full Time                           | \$143,429         | \$143,077         | \$122,745        | \$150,544           | 5.22%    |
| Overtime                            | 662               | 2,826             | 383              | 2,911               | 0.00%    |
| Temporary                           | 33,230            | 60,000            | 19,092           | 55,040              | -8.27%   |
| <b>Total Salaries and Wages</b>     | <u>\$177,320</u>  | <u>\$205,903</u>  | <u>\$142,220</u> | <u>\$208,495</u>    | 1.26%    |
| <b>Benefits</b>                     |                   |                   |                  |                     |          |
| Employee Benefits                   | \$67,025          | \$63,519          | \$48,732         | \$67,454            | 6.20%    |
| Workers Compensation                | 10,192            | 9,039             | 6,182            | 9,662               | 6.90%    |
| <b>Total Benefits</b>               | <u>\$77,216</u>   | <u>\$72,558</u>   | <u>\$54,914</u>  | <u>\$77,117</u>     | 6.28%    |
| <b>Contractual Services</b>         |                   |                   |                  |                     |          |
| Consultant Contracts                | \$228             | \$8,000           | \$5,686          | \$6,000             | -25.00%  |
| Service Contract                    | 0                 | 3,500             | 0                | 3,850               | 10.00%   |
| Golf Course Programs                | 0                 | 400               | 0                | 200                 | -50.00%  |
| Rochelle Ranch Advisory             | 0                 | 500               | 0                | 0                   | -100.00% |
| Travel and Training                 | 3,828             | 4,500             | 5,869            | 4,000               | -11.11%  |
| Utilities - Electrical              | 25,600            | 23,000            | 22,905           | 23,000              | 0.00%    |
| Utilities - Phone                   | 491               | 0                 | 611              | 600                 | 0.00%    |
| Utilities - Gas                     | 1,820             | 2,200             | 1,459            | 2,200               | 0.00%    |
| Utilities - Other                   | 1,323             | 2,800             | 1,476            | 3,600               | 28.57%   |
| Dues and Publications               | 1,054             | 1,750             | 60               | 1,750               | 0.00%    |
| Golf Cart Maintenance               | 1,979             | 3,000             | 172              | 2,500               | -16.67%  |
| Building Grounds Maintenance        | 3,815             | 3,500             | 4,969            | 3,500               | 0.00%    |
| Equipment Maintenance               | 3,461             | 10,000            | 2,384            | 25,000              | 150.00%  |
| Equipment Lease                     | 1,277             | 3,500             | 2,501            | 2,500               | -28.57%  |
| Safety                              | 718               | 500               | 165              | 250                 | -50.00%  |
| Equipment Maintenance               | 13,831            | 15,000            | 6,876            | 0                   | -100.00% |
| <b>Total Contractual Services</b>   | <u>\$59,426</u>   | <u>\$82,150</u>   | <u>\$55,131</u>  | <u>\$78,950</u>     | -3.90%   |
| <b>Materials and Supplies</b>       |                   |                   |                  |                     |          |
| Tools                               | \$1,551           | \$800             | \$425            | \$800               | 0.00%    |
| Materials                           | 5,061             | 4,500             | 2,916            | 3,000               | -33.33%  |
| Supplies                            | 969               | 2,000             | 718              | 1,000               | -50.00%  |
| Supplies - Fertilizers              | 21,450            | 21,500            | 17,866           | 20,000              | -6.98%   |
| Supplies - Sand                     | 9,018             | 13,000            | 6,598            | 12,000              | -7.69%   |
| Irrigation Materials                | 8,534             | 11,000            | 5,671            | 11,000              | 0.00%    |
| Equipment                           | 1,795             | 2,000             | 0                | 1,500               | -25.00%  |
| Vehicle Operations                  | 16,047            | 20,000            | 16,061           | 15,000              | -25.00%  |
| Uniforms                            | 275               | 1,000             | 181              | 500                 | -50.00%  |
| <b>Total Materials and Supplies</b> | <u>\$64,700</u>   | <u>\$75,800</u>   | <u>\$50,437</u>  | <u>\$64,800</u>     | -14.51%  |
| <b>Capital - New</b>                |                   |                   |                  |                     |          |
| Vehicles                            | \$0               | \$0               | \$0              | \$0                 | 0.00%    |
| Equipment                           | 137,645           | 59,000            | 31,320           | 78,000              | 0.00%    |
| Facilities                          | 0                 | 0                 | 0                | 0                   | 0.00%    |
| <b>Total Capital - New</b>          | <u>\$137,645</u>  | <u>\$59,000</u>   | <u>\$31,320</u>  | <u>\$78,000</u>     | 32.20%   |
| <b>Total Expenditures</b>           | <u>\$516,308</u>  | <u>\$495,411</u>  | <u>\$334,021</u> | <u>\$507,361</u>    | 2.41%    |

## **Club House**

| Club House Staffing Summary |          |          |          |
|-----------------------------|----------|----------|----------|
|                             | 2023     | 2024     | 2025     |
| <b>Full Time Positions</b>  |          |          |          |
| Golf Professional           | 1        | 1        | 1        |
| <b>Total</b>                | <b>1</b> | <b>1</b> | <b>1</b> |

| Club House Budget Summary |                  |                  |                  |                  |              |
|---------------------------|------------------|------------------|------------------|------------------|--------------|
|                           | FY 2023          | FY 2024          | Apr-24           | FY 2025          | % Change     |
| Expenditures              | Actual           | Budget           | Actual           | Proposed         |              |
| Salaries & Wages          | \$98,683         | \$100,389        | \$79,473         | \$103,010        | 2.61%        |
| Benefits                  | 31,543           | 28,733           | 23,477           | 29,703           | 3.38%        |
| Contractual Services      | 58,393           | 48,100           | 51,092           | 49,500           | 2.91%        |
| Materials and Supplies    | 56,296           | 59,400           | 49,539           | 56,500           | -4.88%       |
| <b>Total Expenditures</b> | <b>\$244,914</b> | <b>\$236,622</b> | <b>\$203,581</b> | <b>\$238,713</b> | <b>0.88%</b> |

Club House Expenditures by Object



**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Club House**

| Expenditures                        | FY 2023<br>Actual | FY 2024<br>Budget | Apr-24<br>Actual | FY 2025<br>Proposed | % Change      |
|-------------------------------------|-------------------|-------------------|------------------|---------------------|---------------|
| <b>Personnel</b>                    |                   |                   |                  |                     |               |
| <b>Salaries &amp; Wages</b>         |                   |                   |                  |                     |               |
| Full Time                           | \$70,001          | \$69,389          | \$61,661         | \$73,010            | 5.22%         |
| Seasonal                            | 0                 | 0                 | 0                | 0                   | 0.00%         |
| Temporary                           | 28,682            | 31,000            | 17,811           | 30,000              | -3.23%        |
| <b>Total Salaries and Wages</b>     | <b>\$98,683</b>   | <b>\$100,389</b>  | <b>\$79,473</b>  | <b>\$103,010</b>    | <b>2.61%</b>  |
| <b>Benefits</b>                     |                   |                   |                  |                     |               |
| Employee Benefits                   | \$25,897          | \$24,326          | \$19,960         | \$24,861            | 2.20%         |
| Workers Compensation                | 5,646             | 4,407             | 3,517            | 4,841               | 9.86%         |
| <b>Total Benefits</b>               | <b>\$31,543</b>   | <b>\$28,733</b>   | <b>\$23,477</b>  | <b>\$29,703</b>     | <b>3.38%</b>  |
| <b>Contractual Services</b>         |                   |                   |                  |                     |               |
| Consultant Contracts                | \$6,063           | \$0               | \$5,161          | \$5,000             | 0.00%         |
| Recreational Programs               | 1,419             | 1,000             | 1,589            | 1,000               | 0.00%         |
| Recreational Tournaments            | 0                 | 2,000             | 0                | 500                 | -75.00%       |
| Travel and Training                 | 1,758             | 2,000             | 925              | 1,500               | -25.00%       |
| Utilities - Electrical              | 8,404             | 10,000            | 9,494            | 10,000              | 0.00%         |
| Utilities - Phone                   | 1,145             | 1,500             | 950              | 1,500               | 0.00%         |
| Utilities - Gas                     | 5,596             | 8,000             | 4,834            | 7,000               | -12.50%       |
| Utilities - Other                   | 3,294             | 2,000             | 5,720            | 2,000               | 0.00%         |
| Dues and Publications               | 4,624             | 4,000             | 3,330            | 4,000               | 0.00%         |
| Building Grounds Maintenance        | 5,925             | 7,000             | 4,649            | 7,000               | 0.00%         |
| Building Maintenance Restauran      | 8,902             | 5,000             | 10,489           | 10,000              | 100.00%       |
| Food & Beverage for Resale          | 3,528             | 0                 | 1,863            | 0                   | 0.00%         |
| Alcoholic Beverage for Resale       | 6,450             | 0                 | 144              | 0                   | 0.00%         |
| Miscellaneous Restaurant            | 1,286             | 5,000             | 1,946            | 0                   | -100.00%      |
| Tournaments                         | 0                 | 0                 | 0                | 0                   | 0.00%         |
| Safety                              | 0                 | 300               | 0                | 0                   | -100.00%      |
| Equipment Maintenance               | 0                 | 300               | 0                | 0                   | -100.00%      |
| <b>Total Contractual Services</b>   | <b>\$58,393</b>   | <b>\$48,100</b>   | <b>\$51,092</b>  | <b>\$49,500</b>     | <b>2.91%</b>  |
| <b>Materials and Supplies</b>       |                   |                   |                  |                     |               |
| Materials                           | \$0               | \$2,000           | \$440            | \$500               | -75.00%       |
| Supplies                            | 2,132             | 1,000             | 2,184            | 1,000               | 0.00%         |
| Equipment                           | 7,573             | 2,200             | 727              | 1,000               | -54.55%       |
| Uniforms                            | 0                 | 500               | 0                | 500                 | 0.00%         |
| Merchandise                         | 38,873            | 50,000            | 40,243           | 50,000              | 0.00%         |
| Sales Tax                           | 7,218             | 3,000             | 5,445            | 3,000               | 0.00%         |
| Liquor License                      | 500               | 700               | 500              | 500                 | -28.57%       |
| <b>Total Materials and Supplies</b> | <b>\$56,296</b>   | <b>\$59,400</b>   | <b>\$49,539</b>  | <b>\$56,500</b>     | <b>-4.88%</b> |
| <b>Total Expenditures</b>           | <b>\$244,914</b>  | <b>\$236,622</b>  | <b>\$203,581</b> | <b>\$238,713</b>    | <b>0.88%</b>  |

## **Recreation Grants**

**FY 2025 Budget  
(Budget Basis)  
Recreation Grants Grants**

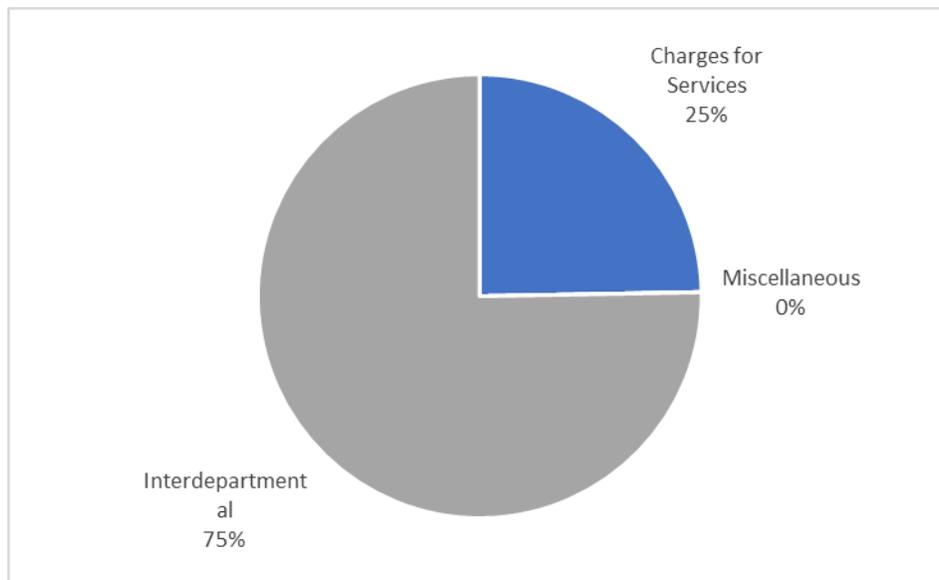
| <b>Expenitures</b>                 | <b>FY 2023</b>  | <b>FY 2024</b>   | <b>April-24</b> | <b>FY 2025</b>   | <b>% Change</b> |
|------------------------------------|-----------------|------------------|-----------------|------------------|-----------------|
| <b>Grants</b>                      | <b>Actual</b>   | <b>Budget</b>    | <b>Actual</b>   | <b>Proposed</b>  |                 |
| School District Rec Board Grants   | \$12,519        | \$0              | \$29,743        | \$40,000         | 0.00%           |
| CCVC Silver Bullet Tournament      | 600             | 0                | 600             | 125,000          | 0.00%           |
| Washington Park Tennis Courts      | 0               | 250,000          | 0               | 0                | 0.00%           |
| Demonstration Garden at Tully Park | 0               | 30,000           | 0               | 0                | 0.00%           |
| VFW Ball Field Renovations         | 3,470           | 10,000           | 0               | 0                | 0.00%           |
| Skatepark Additions                | 0               | 35,000           | 0               | 0                | 0.00%           |
| Shade Structure for Dog Park       | 0               | 9,000            | 0               | 9,000            | 0.00%           |
| Cart Path Repairs                  | 0               | 100,000          | 0               | 100,000          | 0.00%           |
| Indoor Golf Simulator              | 0               | 21,000           | 0               | 50,000           | 0.00%           |
| Indoor Shooting Barriers           | 0               | 60,000           | 0               | 0                | 0.00%           |
| Indoor Shooting Range Floorng      | 0               | 22,000           | 0               | 0                | 0.00%           |
| 3D Walking Archery Range           | 0               | 64,450           | 0               | 0                | 0.00%           |
| <b>Total Grants</b>                | <u>\$16,589</u> | <u>\$601,450</u> | <u>\$30,343</u> | <u>\$324,000</u> | 0.00%           |
| <b>Total Expenditures</b>          | <u>\$16,589</u> | <u>\$601,450</u> | <u>\$30,343</u> | <u>\$324,000</u> | 0.00%           |

## **Recreation Center Revenue**

**Recreation Center Revenue Budget Summary**

|                      | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Budget</b> | <b>Apr-24<br/>Actual</b> | <b>FY 2025<br/>Proposed</b> | <b>% Change</b> | <b>% of<br/>Total<br/>FY 2024</b> |
|----------------------|---------------------------|---------------------------|--------------------------|-----------------------------|-----------------|-----------------------------------|
| <b>Revenue</b>       |                           |                           |                          |                             |                 |                                   |
| Charges for Services | \$154,339                 | \$187,650                 | \$98,727                 | \$159,322                   | -15.10%         | 24.71%                            |
| Miscellaneous        | 65                        | 7,075                     | 10,789                   | 75                          | -98.94%         | 75.28%                            |
| Interdepartmental    | 858,984                   | 704,471                   | 551,110                  | 485,484                     | -31.09%         | 0.01%                             |
|                      | <u>\$1,013,388</u>        | <u>\$899,196</u>          | <u>\$660,626</u>         | <u>\$644,881</u>            | <u>-28.28%</u>  | <u>100.00%</u>                    |

**Recreation Center Revenue Budget Summary**



**FY 2025 Budget  
(Budget Basis)  
Recreation Center Revenue**

|                                   | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Budget</b> | <b>Apr-24<br/>Actual</b> | <b>FY 2025<br/>Proposed</b> | <b>% Change</b> | <b>% of<br/>Total<br/>FY 2024</b> |
|-----------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|-----------------|-----------------------------------|
| <b>Charges for Services</b>       |                           |                           |                          |                             |                 |                                   |
| Gun Range Membership              | \$11,630                  | \$13,200                  | \$6,038                  | \$13,200                    | 0.00%           |                                   |
| Gun Activities/Tour/Programs      | 4,756                     | 8,250                     | 138                      | 6,300                       | -23.64%         |                                   |
| Fund Facility Rental              | 0                         | 200                       | 0                        | 0                           | -100.00%        |                                   |
| Gun Retail Sales                  | 326                       | 1,000                     | 1,222                    | 1,000                       | 0.00%           |                                   |
| Recreation Center Memberships     | 71,149                    | 77,000                    | 54,947                   | 80,122                      | 4.05%           |                                   |
| Rec Activities/Tour/Programs      | 52,510                    | 66,000                    | 27,206                   | 53,000                      | -19.70%         |                                   |
| Rec Center Rental                 | 4,322                     | 6,000                     | 2,865                    | 2,500                       | -58.33%         |                                   |
| Rec Center Retail Sales           | 20                        | 500                       | 353                      | 500                         | 0.00%           |                                   |
| Rec Center Sponsorship            | 9,117                     | 15,000                    | 5,694                    | 2,500                       | -83.33%         |                                   |
| Pavilion Park Rentals             | 510                       | 500                       | 265                      | 200                         | 0.00%           |                                   |
| <b>Total Charges for Services</b> | <b>\$154,339</b>          | <b>\$187,650</b>          | <b>\$98,727</b>          | <b>\$159,322</b>            | <b>-15.10%</b>  | <b>24.71%</b>                     |
| <b>Interdepartmental</b>          |                           |                           |                          |                             |                 |                                   |
| General Fund                      | \$858,984                 | \$704,471                 | \$551,110                | \$485,484                   | -31.09%         |                                   |
| <b>Total Interdepartmental</b>    | <b>\$858,984</b>          | <b>\$704,471</b>          | <b>\$551,110</b>         | <b>\$485,484</b>            | <b>-31.09%</b>  | <b>75.28%</b>                     |
| <b>Miscellaneous</b>              |                           |                           |                          |                             |                 |                                   |
| Interest Income                   | \$30                      | \$75                      | \$25                     | \$75                        | 0.00%           |                                   |
| Miscellaneous                     | 0                         | 0                         | 8,218                    | 0                           | 0.00%           |                                   |
| Sales Tax - Collected             | 10                        | 0                         | 46                       | 0                           | 0.00%           |                                   |
| Donations                         | 25                        | 7,000                     | 2,500                    | 0                           | -100.00%        |                                   |
| Rec Admin/Overhead Fees           | 0                         | 0                         | 0                        | 0                           | 0.00%           |                                   |
| <b>Total Miscellaneous</b>        | <b>\$65</b>               | <b>\$7,075</b>            | <b>\$10,789</b>          | <b>\$75</b>                 | <b>-98.94%</b>  | <b>0.01%</b>                      |
| <b>Total Revenue</b>              | <b>\$1,013,388</b>        | <b>\$899,196</b>          | <b>\$660,626</b>         | <b>\$644,881</b>            | <b>-28.28%</b>  | <b>100.00%</b>                    |

**Recreation Center Expenditures**

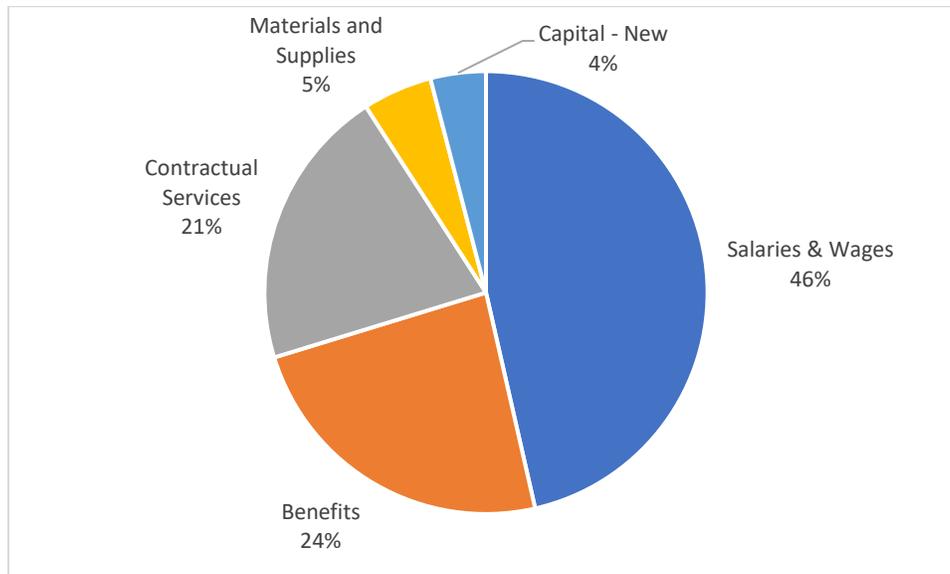
**Recreation Center Staffing Summary**

|                              | <u>2023</u> | <u>2024</u> | <u>2025</u> |
|------------------------------|-------------|-------------|-------------|
| <b>Full Time Positions</b>   |             |             |             |
| Recreation Director          | 1           | 1           | 1           |
| Recreation Superintendent    | 1           | 1           | 0           |
| Recreation Programmer        | 2           | 2           | 1           |
| Front Desk Supervisor        | 1           | 1           | 1           |
| Recreation Assistant         | 2           | 2           | 2           |
| Drop Off Child Care Provider | 0.75        | 0.75        | 0.75        |
| <b>Total</b>                 | <u>7.75</u> | <u>7.75</u> | <u>5.75</u> |

**Recreation Center Budget Summary**

| <b>Expenditures</b>       | <b>FY 2023</b>   | <b>FY 2024</b>   | <b>Apr-24</b>    | <b>FY 2025</b>   | <b>% Change</b> |
|---------------------------|------------------|------------------|------------------|------------------|-----------------|
|                           | <u>Actual</u>    | <u>Budget</u>    | <u>Actual</u>    | <u>Proposed</u>  |                 |
| Salaries & Wages          | \$382,322        | \$412,733        | \$274,153        | \$287,178        | -30.42%         |
| Benefits                  | 213,097          | 179,711          | 127,408          | 147,365          | -18.00%         |
| Contractual Services      | 129,940          | 143,800          | 93,973           | 127,480          | -11.35%         |
| Materials and Supplies    | 49,877           | 41,900           | 30,042           | 31,400           | -25.06%         |
| Capital - New             | 71,590           | 11,000           | 44,896           | 25,000           | 127.27%         |
| <b>Total Expenditures</b> | <u>\$846,826</u> | <u>\$789,144</u> | <u>\$570,472</u> | <u>\$618,423</u> | -21.63%         |

**Recreation Center Expenditure by Object**



**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Recreation Center**

| Expenditures                        | FY 2023<br>Actual | FY 2024<br>Budget | Apr-24<br>Actual | FY 2025<br>Proposed | % Change       |
|-------------------------------------|-------------------|-------------------|------------------|---------------------|----------------|
| <b>Personnel</b>                    |                   |                   |                  |                     |                |
| <b>Salaries &amp; Wages</b>         |                   |                   |                  |                     |                |
| Full Time                           | \$358,766         | \$354,898         | \$245,057        | \$253,178           | -28.66%        |
| Overtime                            | 163               | 8,335             | 3,965            | 4,000               | 0.00%          |
| Temporary                           | 23,393            | 49,500            | 25,131           | 30,000              | -39.39%        |
| <b>Total Salaries and Wages</b>     | <b>\$382,322</b>  | <b>\$412,733</b>  | <b>\$274,153</b> | <b>\$287,178</b>    | <b>-30.42%</b> |
| <b>Benefits</b>                     |                   |                   |                  |                     |                |
| Employee Benefits                   | \$191,017         | \$161,592         | \$116,457        | \$134,055           | -17.04%        |
| Workers Compensation                | 22,080            | 18,119            | 10,951           | 13,309              | -26.54%        |
| <b>Total Benefits</b>               | <b>\$213,097</b>  | <b>\$179,711</b>  | <b>\$127,408</b> | <b>\$147,365</b>    | <b>-18.00%</b> |
| <b>Contractual Services</b>         |                   |                   |                  |                     |                |
| Consultant Contracts                | \$4,115           | \$11,000          | \$10,723         | \$9,750             | -11.36%        |
| Recreation Programs                 | 13,441            | 17,000            | 19,831           | 17,000              | 0.00%          |
| Rec Program Support                 | 18,435            | 20,000            | 9,620            | 20,000              | 0.00%          |
| Baseball Program Support            | 14,678            | 14,000            | 10,181           | 14,000              | 0.00%          |
| Recreation Tournaments              | 3,879             | 4,000             | 0                | 4,000               | 0.00%          |
| Travel and Training                 | 3,004             | 6,000             | 3,144            | 4,000               | -33.33%        |
| Utilities - Electrical              | 22,618            | 28,000            | 18,216           | 24,000              | -14.29%        |
| Utilities - Phone                   | 560               | 2,000             | 0                | 3,040               | 52.00%         |
| Utilities - Gas                     | 27,992            | 18,000            | 11,580           | 18,000              | 0.00%          |
| Utilities - Other                   | 4,553             | 6,000             | 4,365            | 1,600               | -73.33%        |
| Dues and Publications               | 5,856             | 9,000             | 3,005            | 3,000               | -66.67%        |
| Golf Cart Maintenance               | 0                 | 3,000             | 0                | 3,500               | 0.00%          |
| Building Grounds Maintenance        | 3,265             | 0                 | 2,193            | 0                   | 0.00%          |
| Equipment Maintenance               | 0                 | 0                 | 320              | 0                   | 0.00%          |
| Equipment Lease                     | 88                | 500               | 0                | 1,290               | 0.00%          |
| Safety                              | 80                | 300               | 420              | 300                 | 0.00%          |
| Equipment Maintenance               | 5,807             | 4,000             | 8                | 3,000               | -25.00%        |
| Refunds                             | 1,568             | 1,000             | 368              | 1,000               | 0.00%          |
| <b>Total Contractual Services</b>   | <b>\$129,940</b>  | <b>\$143,800</b>  | <b>\$93,973</b>  | <b>\$127,480</b>    | <b>-11.35%</b> |
| <b>Materials and Supplies</b>       |                   |                   |                  |                     |                |
| Supplies                            | \$6,068           | \$6,000           | \$1,432          | \$5,000             | -16.67%        |
| Equipment                           | 1,051             | 3,000             | 180              | 3,000               | 0.00%          |
| Vehicle Operations                  | 2,804             | 2,500             | 2,411            | 3,000               | 20.00%         |
| Uniforms                            | 416               | 400               | 339              | 400                 | 0.00%          |
| Music in the Park                   | 31,607            | 30,000            | 25,680           | 20,000              | -33.33%        |
| Latino Heritage Celebration         | 7,931             | 0                 | 0                | 0                   | 0.00%          |
| <b>Total Materials and Supplies</b> | <b>\$49,877</b>   | <b>\$41,900</b>   | <b>\$30,042</b>  | <b>\$31,400</b>     | <b>-25.06%</b> |

**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Recreation Center  
(Continued)**

|                               |                      |                      |                      |                      |             |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|-------------|
| <b>Capital - New</b>          |                      |                      |                      |                      |             |
| Equipment                     | \$32,590             | \$0                  | \$9,746              | \$15,000             | 0.00%       |
| Facilities                    | 39,000               | 11,000               | 35,150               | 10,000               | -9.09%      |
| <b>Total Capital - New</b>    | <u>\$71,590</u>      | <u>\$11,000</u>      | <u>\$44,896</u>      | <u>\$25,000</u>      | 127.27%     |
| <br><b>Total Expenditures</b> | <br><u>\$846,826</u> | <br><u>\$789,144</u> | <br><u>\$570,472</u> | <br><u>\$618,423</u> | <br>-21.63% |

## **Shooting Range**

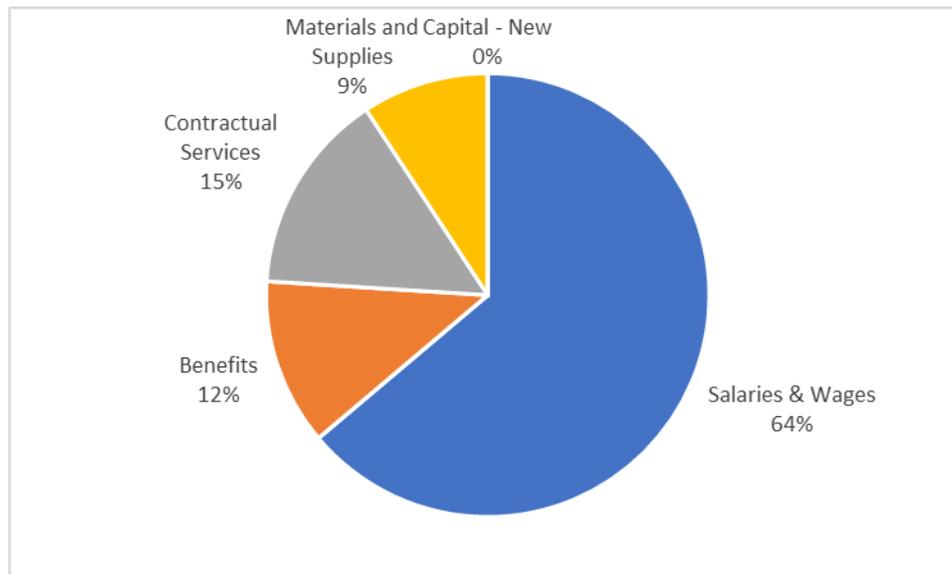
### Shooting Range Staffing Summary

|                            | 2023 | 2024 | 2025 |
|----------------------------|------|------|------|
| <b>Full Time Positions</b> |      |      |      |
| Recreation Programmer      | 1    | 1    | 0.5  |
| Total                      | 1    | 1    | 0.5  |

### Shooting Range Budget Summary

|                        | FY 2023<br>Actual | FY 2024<br>Budget | Apr-24<br>Actual | FY 2025<br>Proposed | % Change |
|------------------------|-------------------|-------------------|------------------|---------------------|----------|
| <b>Expenditures</b>    |                   |                   |                  |                     |          |
| Salaries & Wages       | \$62,485          | \$60,688          | \$26,308         | \$44,884            | -26.04%  |
| Benefits               | 28,253            | 21,663            | 8,917            | 8,542               | -60.57%  |
| Contractual Services   | 10,327            | 13,200            | 11,128           | 10,374              | -21.41%  |
| Materials and Supplies | 5,891             | 14,500            | 2,922            | 6,500               | -55.17%  |
| Capital - New          | 0                 | 0                 | 62,952           | 0                   | 0.00%    |
| Total Expenses         | \$106,956         | \$110,051         | \$112,227        | \$70,300            | -36.12%  |

### Shooting Range Expenditures by Object



**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Shooting Range**

| Expenditures                        | FY 2023<br>Actual | FY 2024<br>Budget | Apr-24<br>Actual | FY 2025<br>Proposed | % Change |
|-------------------------------------|-------------------|-------------------|------------------|---------------------|----------|
| <b>Personnel</b>                    |                   |                   |                  |                     |          |
| <b>Salaries &amp; Wages</b>         |                   |                   |                  |                     |          |
| Full Time                           | \$47,922          | \$46,188          | \$17,942         | \$30,384            | -34.22%  |
| Overtime                            | 950               | 0                 | 200              | 0                   | 0.00%    |
| Temporary                           | 13,613            | 14,500            | 8,166            | 14,500              | 0.00%    |
| <b>Total Salaries and Wages</b>     | <u>62,485</u>     | <u>60,688</u>     | <u>26,308</u>    | <u>44,884</u>       | -26.04%  |
| <b>Benefits</b>                     |                   |                   |                  |                     |          |
| Employee Benefits                   | 25,032            | 18,999            | 7,762            | 6,433               | -66.14%  |
| Workers Compensation                | 3,221             | 2,664             | 1,155            | 2,110               | -20.81%  |
| <b>Total Benefits</b>               | <u>28,253</u>     | <u>21,663</u>     | <u>8,917</u>     | <u>8,542</u>        | -60.57%  |
| <b>Contractual Services</b>         |                   |                   |                  |                     |          |
| Consultant Contracts                | 0                 | 0                 | 0                | 0                   | 0.00%    |
| Recreation Programs                 | 779               | 2,000             | 487              | 1,174               | -41.30%  |
| Recreation Tournaments              | 1,715             | 1,500             | 943              | 1,500               | 0.00%    |
| Travel and Training                 | 956               | 1,000             | 91               | 500                 | -50.00%  |
| Utilities - Electrical              | 1,392             | 2,000             | 1,475            | 2,000               | 0.00%    |
| Dues and Publications               | 1,873             | 3,000             | 619              | 1,500               | -50.00%  |
| Building Grounds Maintenance        | 266               | 500               | 6,398            | 500                 | 0.00%    |
| Equipment Maintenance               | 3                 | 0                 | 14               | 0                   | 0.00%    |
| Vehicle/Equipment Maintenance       | 90                | 200               | 0                | 200                 | 0.00%    |
| Safety                              | 244               | 500               | 138              | 500                 | 0.00%    |
| Equipment Maintenance               | 2,363             | 2,500             | 964              | 2,500               | 0.00%    |
| Reimbursements                      | 647               | 0                 | 0                | 0                   | 0.00%    |
| <b>Total Contractual Services</b>   | <u>10,327</u>     | <u>13,200</u>     | <u>11,128</u>    | <u>10,374</u>       | -21.41%  |
| <b>Materials and Supplies</b>       |                   |                   |                  |                     |          |
| Supplies                            | 2,223             | 2,500             | 927              | 1,000               | -60.00%  |
| Equipment                           | 1,651             | 2,000             | 1,135            | 1,000               | -50.00%  |
| Vehicle Operations                  | 318               | 500               | 0                | 1,000               | 100.00%  |
| Shooting Range Maintenance          | 213               | 2,000             | 49               | 500                 | -75.00%  |
| Merchandise                         | 1,463             | 7,500             | 810              | 2,000               | -73.33%  |
| Sales Tax                           | 24                | 0                 | 0                | 1,000               | 0.00%    |
| <b>Total Materials and Supplies</b> | <u>5,891</u>      | <u>14,500</u>     | <u>2,922</u>     | <u>6,500</u>        | -55.17%  |
| <b>Capital - New</b>                |                   |                   |                  |                     |          |
| Equipment                           | 0                 | 0                 | 62,952           | 0                   | 0.00%    |
| <b>Total Capital - New</b>          | <u>0</u>          | <u>0</u>          | <u>62,952</u>    | <u>0</u>            | 0.00%    |
| <b>Total Expenditures</b>           | <u>\$106,956</u>  | <u>\$110,051</u>  | <u>\$112,227</u> | <u>\$70,300</u>     | -36.12%  |

# **Green Spaces**

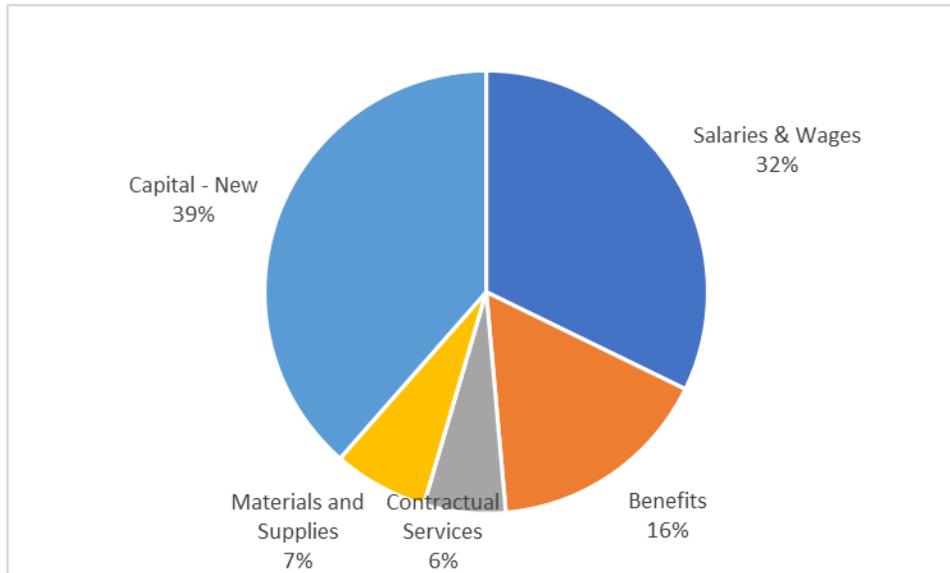
### Green Spaces Staffing Summary

|                                 | <u>2023</u> | <u>2024</u> | <u>2025</u> |
|---------------------------------|-------------|-------------|-------------|
| <b>Full Time Positions</b>      |             |             |             |
| Green Space Superintendent      | 1           | 1           | 1           |
| Green Space Assist Superintende | 1           | 1           | 1           |
| Equipment Manager               | 0.4         | 0.4         | 0.4         |
| Green Space Technician II       | 1           | 1           | 1           |
| Green Space Technician I        | 3           | 3           | 2           |
| <b>Total</b>                    | <u>6.4</u>  | <u>6.4</u>  | <u>5.4</u>  |

### Green Spaces Budget Summary

| Expenditures              | FY 2023          | FY 2024          | Apr-24           | FY 2025          | % Change      |
|---------------------------|------------------|------------------|------------------|------------------|---------------|
|                           | <u>Actual</u>    | <u>Budget</u>    | <u>Actual</u>    | <u>Proposed</u>  |               |
| Salaries & Wages          | \$260,800        | \$293,129        | \$202,025        | \$255,040        | -12.99%       |
| Benefits                  | 139,612          | 125,847          | 94,666           | 129,582          | 2.97%         |
| Contractual Services      | 45,510           | 56,400           | 58,675           | 47,140           | -16.42%       |
| Materials and Supplies    | 67,690           | 60,000           | 30,246           | 54,823           | -8.63%        |
| Capital - New             | 143,409          | 47,089           | 39,920           | 305,000          | 547.71%       |
| <b>Total Expenditures</b> | <u>\$657,020</u> | <u>\$582,465</u> | <u>\$425,533</u> | <u>\$791,585</u> | <u>35.90%</u> |

### Green Spaces Expenditure by Object



**FY 2025 Budget  
Expenditures  
(Budget Basis)  
Green Spaces**

| Expenditures                        | FY 2023<br>Actual | FY 2024<br>Budget | Apr-24<br>Actual | FY 2025<br>Proposed | % Change       |
|-------------------------------------|-------------------|-------------------|------------------|---------------------|----------------|
| <b>Personnel</b>                    |                   |                   |                  |                     |                |
| <b>Salaries &amp; Wages</b>         |                   |                   |                  |                     |                |
| Full Time                           | \$225,666         | \$240,792         | \$170,869        | \$212,742           | -11.65%        |
| Overtime                            | 1,513             | 2,337             | 2,170            | 2,298               | 0.00%          |
| Temporary                           | 33,621            | 50,000            | 28,986           | 40,000              | -20.00%        |
| <b>Total Salaries and Wages</b>     | <b>\$260,800</b>  | <b>\$293,129</b>  | <b>\$202,025</b> | <b>\$255,040</b>    | <b>-12.99%</b> |
| <b>Benefits</b>                     |                   |                   |                  |                     |                |
| Employee Benefits                   | \$124,534         | \$112,979         | \$86,018         | \$117,703           | 4.18%          |
| Workers Compensation                | 15,078            | 12,868            | 8,648            | 11,879              | -7.69%         |
| <b>Total Benefits</b>               | <b>\$139,612</b>  | <b>\$125,847</b>  | <b>\$94,666</b>  | <b>\$129,582</b>    | <b>2.97%</b>   |
| <b>Contractual Services</b>         |                   |                   |                  |                     |                |
| Consultant Contracts                | \$25              | \$0               | \$3,299          | \$0                 | 0.00%          |
| Service Contracts                   | 393               | 0                 | 0                | 0                   | 0.00%          |
| Travel and Training                 | 4,889             | 8,000             | 1,977            | 6,000               | -25.00%        |
| Utilities - Electrical              | 8,568             | 12,000            | 7,555            | 10,000              | -16.67%        |
| Utilities - Phone                   | 538               | 0                 | 311              | 420                 | 0.00%          |
| Utilities - Gas                     | 436               | 2,400             | 328              | 420                 | -82.50%        |
| Utilities - Other                   | 0                 | 0                 | 0                | 0                   | 0.00%          |
| Dues and Publications               | 1,343             | 1,500             | 480              | 300                 | -80.00%        |
| Golf Cart Maintenance               | 0                 | 0                 | 25               | 0                   | 0.00%          |
| Building Grounds Maintenance        | 8,741             | 10,000            | 8,809            | 10,000              | 0.00%          |
| Vehicle Maintenance                 | 7,951             | 8,000             | 3,583            | 8,000               | 0.00%          |
| Equipment Lease                     | 3,164             | 3,500             | 1,070            | 4,000               | 14.29%         |
| Safety                              | 2,184             | 2,000             | 185              | 1,000               | -50.00%        |
| Equipment Maintenance               | 7,278             | 9,000             | 31,054           | 7,000               | -22.22%        |
| <b>Total Contractual Services</b>   | <b>\$45,510</b>   | <b>\$56,400</b>   | <b>\$58,675</b>  | <b>\$47,140</b>     | <b>-16.42%</b> |
| <b>Materials and Supplies</b>       |                   |                   |                  |                     |                |
| Tools                               | \$0               | \$0               | \$0              | \$2,000             | 0.00%          |
| Materials                           | 6,936             | 4,000             | 1,876            | 2,000               | -50.00%        |
| Supplies                            | 1,960             | 1,500             | 2,225            | 1,500               | 0.00%          |
| Supplies - Fertilizers              | 9,790             | 10,000            | 0                | 10,000              | 0.00%          |
| Irrigation Materials                | 5,998             | 3,500             | 254              | 4,500               | 28.57%         |
| Equipment                           | 7,989             | 5,000             | 4,749            | 3,000               | -40.00%        |
| Tree Maintenance/Replacement        | 18,798            | 16,000            | 8,445            | 14,323              | -10.48%        |
| Vehicle Operations                  | 14,130            | 18,000            | 11,074           | 15,000              | -16.67%        |
| Uniforms                            | 2,088             | 2,000             | 1,624            | 2,500               | 25.00%         |
| <b>Total Materials and Supplies</b> | <b>\$67,690</b>   | <b>\$60,000</b>   | <b>\$30,246</b>  | <b>\$54,823</b>     | <b>-8.63%</b>  |
| <b>Capital - New</b>                |                   |                   |                  |                     |                |
| Vehicles                            | \$0               | \$0               | \$0              | \$0                 | 0.00%          |
| Equipment                           | 45,097            | 15,218            | 0                | 105,000             | 589.97%        |
| Facilities                          | 98,312            | 31,871            | 39,920           | 200,000             | 527.53%        |
| <b>Total Capital - New</b>          | <b>\$143,409</b>  | <b>\$47,089</b>   | <b>\$39,920</b>  | <b>\$305,000</b>    | <b>547.71%</b> |
| <b>Total Expenditures</b>           | <b>\$657,020</b>  | <b>\$582,465</b>  | <b>\$425,533</b> | <b>\$791,585</b>    | <b>35.90%</b>  |

## **Impact Assistance**

**Impact Assistance Fund  
Income Statement  
(Budget Basis)  
FY2025**

|   | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>30-Apr<br/>Actual</u> | <u>FY 2025<br/>Proposed</u> | <u>% Change</u> |
|---|---------------------------|---------------------------|--------------------------|-----------------------------|-----------------|
| <b>Operating Activity</b>                   |                           |                           |                          |                             |                 |
| <b>Revenues</b>                             |                           |                           |                          |                             |                 |
| Chokecherry                                 | \$0                       | \$0                       | \$774,895                | \$929,874                   | 0.00%           |
| Rock Creek                                  | 0                         | 0                         | 45,215                   | 54,259                      | 0.00%           |
| Transwest Express                           | 0                         | 0                         | 80,394                   | 96,472                      | 0.00%           |
| Interest Income                             | 9,597                     | 7,500                     | 17,698                   | 21,237                      | 183.16%         |
| <b>Total Revenue</b>                        | <u>\$9,597</u>            | <u>\$7,500</u>            | <u>\$918,202</u>         | <u>\$1,101,843</u>          | 14591.24%       |
| <b>Expenses</b>                             |                           |                           |                          |                             |                 |
| Consulting Contract - Engineering           | \$0                       | \$0                       | \$0                      | \$0                         | 0.00%           |
| Consulting Contract - Other                 | 0                         | 0                         | 0                        | 21,239                      | 0.00%           |
| Chokecherry                                 | 1,793,092                 | 7,500                     | 762,496                  | 929,874                     | 0.00%           |
| Rock Creek                                  | 4,072                     | 0                         | 45,615                   | 54,259                      | 0.00%           |
| Transwest Express                           | 0                         | 0                         | 0                        | 96,472                      | 0.00%           |
| Ekola                                       | 0                         | 0                         | 0                        | 0                           | 0.00%           |
| <b>Total Expenses</b>                       | <u>\$1,797,164</u>        | <u>\$7,500</u>            | <u>\$808,111</u>         | <u>\$1,101,844</u>          | 14591.25%       |
| <b>Other Financing Uses</b>                 |                           |                           |                          |                             |                 |
| Working Capital Reserve                     | \$0                       | \$0                       | \$0                      | \$2,516,848                 | 0.00%           |
| <b>Total Other Financing Uses</b>           | <u>\$0</u>                | <u>\$0</u>                | <u>\$0</u>               | <u>\$2,516,848</u>          | 0.00%           |
| <b>Total Expenses</b>                       | <u>\$1,797,164</u>        | <u>\$7,500</u>            | <u>\$808,111</u>         | <u>\$3,618,692</u>          | 48149.23%       |
| <b>Operating Income (Loss)</b>              | <u>(\$1,787,568)</u>      | <u>\$0</u>                | <u>\$110,091</u>         | <u>(\$2,516,849)</u>        | 0.00%           |
| <b>Available Working Capital, Beginning</b> |                           |                           | <u>2,406,757</u>         | <u>2,516,849</u>            |                 |
| <b>Available Working Capital, Ending</b>    |                           |                           | <u>2,516,848</u>         | <u>(0)</u>                  |                 |

|                                   |                |
|-----------------------------------|----------------|
| <b>City of Rawlins</b>            |                |
| <b>Impact Assistance Funds</b>    |                |
| <b>TB Flats</b>                   |                |
| <b>June 30, 2024</b>              |                |
| Revenue                           | \$235,232      |
| Expenditures                      |                |
| Webstarurant                      | 2,794          |
| Ballistic Shields                 | 9,216          |
| Police Message Board              | 21,000         |
| Additional Spillman Modules (GIS) | 45,615         |
| Ambulance                         | 32,850         |
| Total Expenditures                | <u>111,475</u> |
| Revenue Over Expenditures         | \$123,757      |

|                                |                |
|--------------------------------|----------------|
| <b>City of Rawlins</b>         |                |
| <b>Impact Assistance Funds</b> |                |
| <b>Gateway West</b>            |                |
| <b>June 30, 2024</b>           |                |
| Revenue                        | \$153,921      |
| Expenditures                   |                |
| Ambulance                      | 143,660        |
| Total Expenditures             | <u>143,660</u> |
| Revenue Over Expenditures      | \$10,261       |

|                                |               |
|--------------------------------|---------------|
| <b>City of Rawlins</b>         |               |
| <b>Impact Assistance Funds</b> |               |
| <b>Ekola</b>                   |               |
| <b>June 30, 2024</b>           |               |
| Revenue                        | \$129,871     |
| Expenditures                   |               |
| Ambulance                      | 60,236        |
| Total Expenditures             | <u>60,236</u> |
| Revenue Over Expenditures      | \$69,635      |

**City of Rawlins**  
**Impact Assistance Funds**  
**Choke Cherry**  
**June 30, 2024**

|  |             |
|--|-------------|
| Revenue  | \$4,357,460 |
| Expenditures   |             |
| Wyoming Machinery Cat Loader/Snowblower              | 213,996     |
| Wyoming Machinery Skid Steer Loader                  | 68,987      |
| Rawlins Hardware                                     | 251         |
| Ken Garff Cheyenne - Truck Comm Dev                  | 59,525      |
| Amazon.Com   | 397         |
| Menards  | 119         |
| Pilar Products - Drug Terminator                     | 4,670       |
| Stop Stick - Stop Stick Rack Kits                    | 12,525      |
| Recycling Pole Barn                                  | 81,024      |
| Life Pak Cardio Monitor                              | 35,281      |
| Orange Power Group LLC - Hydro Excavator             | 30,771      |
| Dana Kepner Co of Wyoming - Air Vacs for Spring Line | 32,347      |
| Public Works Work Truck                              | 56,038      |
| Stryker Sales Corporation - Life Pak Cardiac Monitor | 71,984      |
| Pre Treatment Plant - Y2 Engineering                 | 386,284     |
| Rocky Mountain Industrial - Change Orders            | 600,000     |
| #1 Filter - Leaf                                     | 98,451      |
| CATS Bus   | 1,090       |
| 60" Wide Mount Bailer                                | 146,473     |
| Public Works Work Truck                              | 56,038      |
| 2023 Starcraft Allstar 20 Bus                        | 112,676     |
| Parks-Irrigation Truck                               | 61,949      |
| Power for Recycling                                  | 12,372      |
| Electrical For New Building                          | 21,885      |
| Facilities Work Truck                                | 54,811      |
| Recycling Lean To                                    | 84,268      |
| ADA Upgrades to City Hall                            | 10,671      |
| ADA for Recreation Center                            | 56,166      |
| Total Expenditures                                   | 2,371,049   |
| Revenue Over Expenditures                            | \$1,986,410 |

|                                |          |
|--------------------------------|----------|
| <b>City of Rawlins</b>         |          |
| <b>Impact Assistance Funds</b> |          |
| <b>Rock Creek</b>              |          |
| <b>June 30, 2024</b>           |          |
| Revenue                        | \$45,215 |
| Expenditures                   | 0        |
| Total Expenditures             | <u>0</u> |
| Revenue Over Expenditures      | \$45,215 |

|                                |          |
|--------------------------------|----------|
| <b>City of Rawlins</b>         |          |
| <b>Impact Assistance Funds</b> |          |
| <b>Transwest Express</b>       |          |
| <b>June 30, 2024</b>           |          |
| Revenue                        | \$80,394 |
| Expenditures                   | 0        |
| Total Expenditures             | <u>0</u> |
| Revenue Over Expenditures      | \$80,394 |

| <b>City of Rawlins</b>         |                  |
|--------------------------------|------------------|
| <b>Impact Assistance Funds</b> |                  |
| <b>Miscellaneous</b>           |                  |
| <b>June 30, 2024</b>           |                  |
| <b>Revenue</b>                 |                  |
| PacifiCorp                     | \$96,495         |
| 150th Anniversary Celebration  | 3,366            |
| Miscellaneous                  | 22,178           |
| Impact Assistance (Misc)       | 164,083          |
| Interest Income                | 42,979           |
|                                | <u>329,101</u>   |
| <b>Expenditures</b>            |                  |
| Consultant Contracts           |                  |
| Fehr & Peers                   | 6,065            |
| Landmark Design                | 7,434            |
| Miscellaneous                  | (1,632)          |
| Buxton Company                 | 60,000           |
| Graphic Sports                 | 1,450            |
| First American Title Company   | 539              |
| CCCOG                          | 1,000            |
| Kodiak America                 | 67,767           |
| Engineering Associates         | 2,660            |
| Nature's Educators             | 500              |
| Designforge Studio             | 500              |
| Al Hurricane Productions       | 6,000            |
| Brown, Marla                   | 366              |
| City of Rawlins - Credit Card  | 694              |
| The Pin Center                 | 1,489            |
| Friend, Katie                  | 1,500            |
| Hiatt, Elizabeth               | 1,500            |
| Huckleberry's                  | 743              |
| Amazon                         | 176              |
| KTGA-FM                        | 1,325            |
| Rochelle Ranch Golf Course     | 20               |
| Daily Times                    | 4,051            |
| DDA/Main Street                | 3,120            |
| Total Expenditures             | <u>167,267</u>   |
| Revenue Over Expenditures      | <u>161,835</u>   |
| Beginning Fund Balance         | <u>39,342</u>    |
| Revenue Over Expenditures      | <u>\$201,176</u> |

## Funds

General  
Fund

Capital  
Projects  
Funds

Special  
Revenue  
Funds

Enterprise  
Funds

Internal  
Service  
Fund

- Impact Assistance Fund
- Specific Purpose Tax 2019
- Capital Facilities Tax
- Specific Purpose Tax #1

### Capital Project Funds

Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital facilities and the construction of public improvements that are financed through assessments to individual property owners

## **Capital Projects Funds**

**Specific Purpose Tax 2019  
Income Statement  
(Budget Basis)  
FY 2025**

|   | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>30-Apr<br/>Actual</u> | <u>FY 2025<br/>Proposed</u> | <u>% Change</u> |
|---|---------------------------|---------------------------|--------------------------|-----------------------------|-----------------|
| <b>Operating Activity</b>                   |                           |                           |                          |                             |                 |
| <b>Revenues</b>                             |                           |                           |                          |                             |                 |
| Specific Purpose Tax                        | \$1,393,810               | \$1,437,458               | \$1,128,363              | \$1,375,000                 | -4.35%          |
| Interest Income                             | 17,705                    | 8,000                     | 36,922                   | 40,000                      | 400.00%         |
| <b>Total Revenue</b>                        | <u>\$1,411,515</u>        | <u>\$1,445,458</u>        | <u>\$1,165,286</u>       | <u>\$1,415,000</u>          | -2.11%          |
| <b>Expenses</b>                             |                           |                           |                          |                             |                 |
| <b>Capital - New</b>                        |                           |                           |                          |                             |                 |
| Street Infrastructure                       | \$29,341                  | \$0                       | \$18,206                 | \$0                         | 0.00%           |
| Water Infrastructure                        | 7,774                     | 1,445,458                 | 0                        | 1,415,000                   | -2.11%          |
| Sewer Infrastructure                        | 29,654                    | 0                         | 0                        | 0                           | 0.00%           |
| <b>Total Landfill Department Expenses</b>   | <u>\$66,769</u>           | <u>\$1,445,458</u>        | <u>\$18,206</u>          | <u>\$1,415,000</u>          | -2.11%          |
| <b>Other Financing Uses</b>                 |                           |                           |                          |                             |                 |
| Working Capital Reserve                     | \$0                       | \$0                       | \$0                      | \$4,522,502                 | 0.00%           |
| <b>Total Other Financing Uses</b>           | <u>\$0</u>                | <u>\$0</u>                | <u>\$0</u>               | <u>\$4,522,502</u>          | 0.00%           |
| <b>Operating Income (Loss)</b>              | <u>\$1,344,746</u>        | <u>\$0</u>                | <u>\$1,147,080</u>       | <u>\$4,522,502</u>          | 0.00%           |
| <b>Available Working Capital, Beginning</b> |                           |                           | <u>3,375,422</u>         | <u>4,522,502</u>            |                 |
| <b>Available Working Capital, Ending</b>    |                           |                           | <u>4,522,502</u>         | <u>(0)</u>                  |                 |
| <b>Total Available Funds for Project</b>    |                           |                           |                          | <u>\$5,937,502</u>          |                 |

# Specific Purpose Tax

| <u>Project Description</u>   | <u>Total</u>        |
|--|---------------------|
| Raw Water Line to Rawlins Cemetery from Rochelle Ranch Golf Course                               | \$1,067,389         |
| Low Maintenance Landscaping in City Right of Ways  | 450,000             |
| Pedestrian bypass from Aberdeen Street to Harshman Street  | 800,000             |
| Edinburgh Street Replacement Dunphail to Murray including Water, Sewer and Storm Sewer           | 2,379,318           |
| Washington Street Replacement to Colorado including Sewer, Storm Sewer, Sidewalk Curb and Gutter | 2,213,307           |
| Airport Road Rebuild including Storm Sewer, Curb and Gutter                                      | 1,526,824           |
| Harshman Street Sidewalk, Curb and Gutter from School Campus to Rec Center                       | 638,347             |
| Convert Ditch and Fire Station #2 to Underground Draining System                                 | 289,821             |
| Relocate Sanitary Sewer Line and Storm Drainage to the Alton Lane Area                           | 1,827,626           |
|  | <u>\$11,192,632</u> |
| Completed Projects   |                     |
| Walnut Street Replacement 3rd-7th including Water Sewer, Storm Sewer, Curb and Gutter            | 1,800,000           |
| Total Estimated Cost   | <u>12,992,632</u>   |
| Total Estimated Revenues   | <u>12,193,076</u>   |
| Overages   | <u>\$799,556</u>    |

**Capital Facilities Tax  
Income Statement  
(Budget Basis)  
FY2025**

|   | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>Apr-24<br/>Estimate</u> | <u>FY 2025<br/>Proposed</u> | <u>% Change</u> |
|---|---------------------------|---------------------------|----------------------------|-----------------------------|-----------------|
| <b>Operating Activity</b>                   |                           |                           |                            |                             |                 |
| <b>Revenues</b>                             |                           |                           |                            |                             |                 |
| Interest Income                             | \$194                     | \$100                     | \$314                      | \$500                       | 400.00%         |
| <b>Total Revenue</b>                        | <u>\$194</u>              | <u>\$100</u>              | <u>\$314</u>               | <u>\$500</u>                | 400.00%         |
| <b>Expenses</b>                             |                           |                           |                            |                             |                 |
| <b>Capital - New</b>                        |                           |                           |                            |                             |                 |
| Infrastructure                              | \$0                       | \$0                       | \$0                        | \$500                       | 0.00%           |
| <b>Total Capital Expenses</b>               | <u>\$0</u>                | <u>\$0</u>                | <u>\$0</u>                 | <u>\$500</u>                | 0.00%           |
| <b>Other Financing Uses</b>                 |                           |                           |                            |                             |                 |
| Working Capital Reserve                     | \$0                       | \$0                       | \$0                        | \$0                         | 0.00%           |
| <b>Total Other Financing Uses</b>           | <u>\$0</u>                | <u>\$0</u>                | <u>\$0</u>                 | <u>\$0</u>                  | 0.00%           |
| <b>Total Expenses</b>                       | <u>\$0</u>                | <u>\$0</u>                | <u>\$0</u>                 | <u>\$500</u>                | 0.00%           |
| <b>Operating Income (Loss)</b>              | <u>\$194</u>              | <u>\$100</u>              | <u>\$314</u>               | <u>\$0</u>                  | -100.00%        |
| <b>Capital Activity</b>                     |                           |                           |                            |                             |                 |
| <b>Sources</b>                              |                           |                           |                            |                             |                 |
| Working Capital Reserve                     | \$0                       | \$0                       | \$0                        | \$41,746                    | 0.00%           |
| <b>Total Sources</b>                        | <u>\$0</u>                | <u>\$0</u>                | <u>\$0</u>                 | <u>\$41,746</u>             | 0.00%           |
| <b>Net Income (Loss)</b>                    | <u>\$194</u>              | <u>\$100</u>              | <u>\$314</u>               | <u>\$41,746</u>             | 0.00%           |
| <b>Available Working Capital, Beginning</b> |                           |                           | <u>41,432</u>              | <u>41,746</u>               |                 |
| <b>Available Working Capital, Ending</b>    |                           |                           | <u>41,746</u>              | <u>0</u>                    |                 |
| <b>Total Available Funds for Project</b>    |                           |                           |                            | \$42,246                    |                 |

**Specific Purpose Tax#1  
Income Statement  
(Budget Basis)  
FY2025**

|   | FY 2023<br>Actual | FY 2024<br>Budget | Apr-24<br>Estimate | FY 2025<br>Proposed | % Change |
|---|-------------------|-------------------|--------------------|---------------------|----------|
| <b>Operating Activity</b>                   |                   |                   |                    |                     |          |
| <b>Revenues</b>                             |                   |                   |                    |                     |          |
| Interest Income                             | \$43              | \$0               | \$62               | \$100               | 0.00%    |
| <b>Total Revenue</b>                        | <u>\$43</u>       | <u>\$0</u>        | <u>\$62</u>        | <u>\$100</u>        | 0.00%    |
| <b>Expenses</b>                             |                   |                   |                    |                     |          |
| <b>Capital - New</b>                        |                   |                   |                    |                     |          |
| Street Infrastructure                       | \$0               | \$0               | \$0                | \$100               | 0.00%    |
| <b>Total Expenses</b>                       | <u>\$0</u>        | <u>\$0</u>        | <u>\$0</u>         | <u>\$100</u>        | 0.00%    |
| <b>Operating Income (Loss)</b>              | <u>\$43</u>       | <u>\$0</u>        | <u>\$62</u>        | <u>\$0</u>          | 0.00%    |
| <b>Capital Activity</b>                     |                   |                   |                    |                     |          |
| <b>Sources</b>                              |                   |                   |                    |                     |          |
| Working Capital Reserve                     | \$0               | \$0               | \$0                | \$28,374            | 0.00%    |
| <b>Total Sources</b>                        | <u>\$0</u>        | <u>\$0</u>        | <u>\$0</u>         | <u>\$28,374</u>     | 0.00%    |
| <b>Net Income (Loss)</b>                    | <u>\$43</u>       | <u>\$0</u>        | <u>\$62</u>        | <u>\$28,374</u>     | 0.00%    |
| <b>Available Working Capital, Beginning</b> |                   |                   | <u>28,312</u>      | <u>28,374</u>       |          |
| <b>Available Working Capital, Ending</b>    |                   |                   | <u>28,374</u>      | <u>0</u>            |          |
| <b>Total Available Funds for Project</b>    |                   |                   |                    | <u>\$28,474</u>     |          |

## Funds

General  
Fund

Capital  
Projects  
Funds

Special  
Revenue  
Funds

Enterprise  
Funds

Internal  
Service  
Fund

- Water Fund
- Sewer Fund
- Landfill Fund
- Recycling Fund

### Enterprise Funds

Enterprise Funds are used to manage operations financed in a manner similar to private enterprise, i.e. where the costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily by user charges, or where it has been decided that periodic determination of net income is appropriate for accountability purposes.

# **Enterprise Funds**

## **Utility Enterprises**

Water Fund  
Sewer Fund  
Landfill Fund  
Recycling Fund

## **Water Fund**

## Water Staffing Summary

|                                 | FY 2023 | FY 2024 | FY 2025 |
|---------------------------------|---------|---------|---------|
| <b>Full Time Positions</b>      |         |         |         |
| <b>Water Distribution</b>       |         |         |         |
| Public Works Director           | 0.20    | 0.20    | 0.20    |
| Administrative Secretary        | 0.20    | 0.20    | 0.20    |
| Human Resource Director         | 0.05    | 0.05    | 0.00    |
| Utilities Systems Foreperson    | 0.50    | 0.50    | 0.50    |
| Municipal Service Worker III    | 1.00    | 1.00    | 1.00    |
| Utilities System Worker I       | 3.00    | 3.00    | 3.00    |
| Utilities System Worker II      | 0.50    | 0.50    | 0.50    |
| <b>Total</b>                    | 5.45    | 5.45    | 5.40    |
| <b>Water Treatment Plant</b>    |         |         |         |
| Public Works Director           | 0.20    | 0.20    | 0.20    |
| Administrative Secretary        | 0.20    | 0.20    | 0.20    |
| Human Resource Director         | 0.04    | 0.04    | 0.00    |
| WTP & WWTP Superintendent       | 0.50    | 0.50    | 0.50    |
| Water Treatment Operator III    | 0.75    | 0.75    | 0.50    |
| Wastewater Plant Operator II    | 1.50    | 1.50    | 1.25    |
| Water Treatment Operator I      | 0.75    | 0.75    | 0.75    |
| <b>Total</b>                    | 3.94    | 3.94    | 3.40    |
| <b>Water Pretreatment Plant</b> |         |         |         |
| Treatment Plant Operator II     | 0.00    | 1.00    | 1.00    |
| Treatment Plant Operator III    | 0.00    | 1.00    | 1.00    |
| <b>Total</b>                    | 0.00    | 2.00    | 2.00    |

## Water FY 2025 Capital Summary

### Water Distribution Infrastructure

|   |         |
|---|---------|
| Water Line Between Spruce/Pine from 7th to 10th   | 500,000 |
| Water Line Between Pine/Buffalo from 7th to 10th  | 500,000 |
| Water Line Between Buffalo/Cedar from 7th to 10th | 500,000 |
| Water Line Between Cedar/Front from 7th to 10th   | 500,000 |

### Water Distribution

|                             |         |
|-----------------------------|---------|
| Service Truck               | 60,000  |
| 4X4 Backhoe                 | 70,000  |
| Water Meter/MXU Replacement | 100,000 |
| Dump Truck                  | 30,000  |
| Valve Exerciser             | 25,000  |

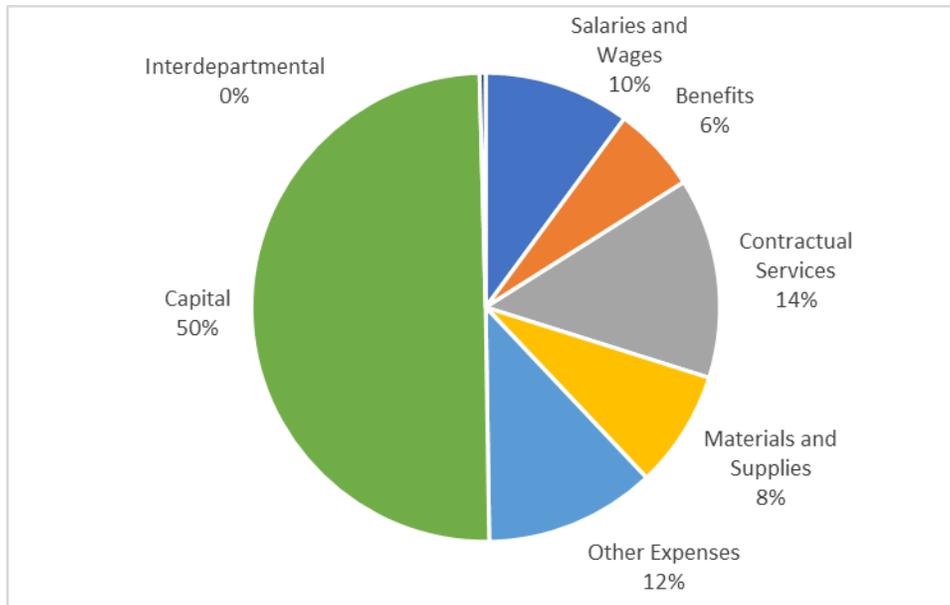
### Water Treatment Plant

|   |        |
|---|--------|
| Pump Replacement                                | 35,000 |
| Compressor                                      | 20,000 |
| Reservoir Boat                                  | 15,000 |
| 4X4 Service Truck                               | 15,000 |
| Filter Leaves                                   | 25,000 |
| Perimeter Fencing                               | 10,000 |
| Backhoe Replacement                             | 15,000 |
| Storage Tank and Clear Well Inspection Clearing | 8,000  |

### Water Budget Summary

|                           | FY 2023<br>Actual  | FY 2024<br>Budget  | Apr-24<br>Estimate | FY 2025<br>Proposed | % Change      |
|---------------------------|--------------------|--------------------|--------------------|---------------------|---------------|
| <b>Revenues</b>           |                    |                    |                    |                     |               |
| Charges for Service       | \$2,450,831        | \$3,078,743        | \$2,348,171        | \$4,484,631         | 45.66%        |
| Miscellaneous             | 94,910             | 120,000            | 84,755             | 120,000             | 0.00%         |
| Grants                    | 0                  | 0                  | 0                  | 500,000             | 0.00%         |
| <b>Total Revenues</b>     | <b>\$2,545,742</b> | <b>\$3,198,743</b> | <b>\$2,432,926</b> | <b>\$5,104,631</b>  | <b>59.58%</b> |
| <b>Expenditures</b>       |                    |                    |                    |                     |               |
| Salaries and Wages        | \$444,239          | \$551,318          | \$345,614          | \$536,930           | -2.61%        |
| Benefits                  | 277,720            | 350,234            | 176,487            | 307,478             | -12.21%       |
| Contractual Services      | 441,503            | 671,700            | 440,187            | 701,540             | 4.44%         |
| Materials and Supplies    | 426,724            | 476,364            | 206,522            | 410,500             | -13.83%       |
| Other Expenses            | 399,186            | 416,230            | 399,186            | 598,978             | 43.91%        |
| Capital                   | 95,497             | 635,000            | 64,816             | 2,528,000           | 298.11%       |
| Interdepartmental         | 374,169            | 97,897             | 32,103             | 21,205              | -78.34%       |
| <b>Total Expenditures</b> | <b>\$2,459,038</b> | <b>\$3,198,743</b> | <b>\$1,664,915</b> | <b>\$5,104,631</b>  | <b>59.58%</b> |

FY 2025 Proposed Adopted Summary Expenditure Budget



**Water  
Income Statement  
(Budget Basis)  
FY2025**

|   | FY 2023<br>Actual  | FY 2024<br>Budget  | Apr-24<br>Estimate | FY 2025<br>Proposed | % Change       |
|---|--------------------|--------------------|--------------------|---------------------|----------------|
| <b>Operating Activity</b>                   |                    |                    |                    |                     |                |
| <b>Revenues</b>                             |                    |                    |                    |                     |                |
| Charges for Services                        | \$2,450,831        | \$3,078,743        | \$2,348,171        | \$4,484,631         | 45.66%         |
| Miscellaneous Revenue                       | 94,910             | 120,000            | 84,755             | 120,000             | 0.00%          |
| <b>Total Revenue</b>                        | <b>\$2,545,742</b> | <b>\$3,198,743</b> | <b>\$2,432,926</b> | <b>\$4,604,631</b>  | <b>43.95%</b>  |
| <b>Expenses</b>                             |                    |                    |                    |                     |                |
| Salaries & Wages                            | \$237,285          | \$260,519          | \$160,958          | \$267,505           | 2.68%          |
| Benefits                                    | 121,907            | 120,178            | 70,458             | 137,789             | 14.65%         |
| Contractual Services                        | 59,241             | 143,700            | 78,546             | 105,540             | -26.56%        |
| Materials and Supplies                      | 169,831            | 210,164            | 122,653            | 208,500             | -0.79%         |
| Other Expense - Debt Service                | 84,913             | 101,956            | 84,913             | 284,706             | 179.24%        |
| Interdepartmental Services                  | 17,318             | 16,692             | 14,431             | 0                   | -100.00%       |
| <b>Total Water Department Expenses</b>      | <b>\$690,495</b>   | <b>\$853,209</b>   | <b>\$531,961</b>   | <b>\$1,004,040</b>  | <b>17.68%</b>  |
| <b>Water Treatment Plant</b>                |                    |                    |                    |                     |                |
| Salaries & Wages                            | \$206,954          | \$198,610          | \$184,656          | \$182,925           | -7.90%         |
| Benefits                                    | 155,813            | 147,001            | 106,029            | 112,867             | -23.22%        |
| Contractual Services                        | 382,262            | 382,000            | 344,282            | 426,000             | 11.52%         |
| Materials and Supplies                      | 256,893            | 145,200            | 83,869             | 129,500             | -10.81%        |
| Other Expense - Debt Service                | 314,273            | 314,274            | 314,273            | 314,272             | 0.00%          |
| Interdepartmental Services                  | 356,851            | 81,205             | 17,671             | 21,205              | -73.89%        |
| <b>Total Water Treatment Plant Expenses</b> | <b>\$1,673,046</b> | <b>\$1,268,290</b> | <b>\$1,050,779</b> | <b>\$1,186,769</b>  | <b>-6.43%</b>  |
| <b>Water Pretreatment Plant</b>             |                    |                    |                    |                     |                |
| Salaries & Wages                            | \$0                | \$92,189           | \$0                | \$86,500            | 1.61%          |
| Benefits                                    | 0                  | 83,055             | 0                  | 56,822              | 1.40%          |
| Contractual Services                        | 0                  | 146,000            | 17,359             | 170,000             | -21.56%        |
| Materials and Supplies                      | 0                  | 121,000            | 0                  | 72,500              | -60.01%        |
| <b>Total Water Treatment Plant Expenses</b> | <b>\$0</b>         | <b>\$442,244</b>   | <b>\$17,359</b>    | <b>\$385,822</b>    | <b>-33.74%</b> |
| <b>Total Expenses</b>                       | <b>\$2,363,541</b> | <b>\$2,563,743</b> | <b>\$1,600,099</b> | <b>\$2,576,631</b>  | <b>0.50%</b>   |
| <b>Operating Income (Loss)</b>              | <b>\$182,201</b>   | <b>\$635,000</b>   | <b>\$832,827</b>   | <b>\$2,028,000</b>  | <b>219.37%</b> |

**Water  
Income Statement  
(Budget Basis)  
FY2025  
(Continued)**

**Capital Activity**

**Sources**

|                      |            |            |            |                  |              |
|----------------------|------------|------------|------------|------------------|--------------|
| Grants               | \$0        | \$0        | \$0        | \$500,000        | 0.00%        |
| Cash Reserves        | 0          | 0          | 0          | 0                | 0.00%        |
| <b>Total Sources</b> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$500,000</u> | <u>0.00%</u> |

**Uses**

|                       |                 |                  |                 |                    |                |
|-----------------------|-----------------|------------------|-----------------|--------------------|----------------|
| Water Department      | 61,246          | 315,000          | 0               | 2,285,000          | 625.40%        |
| Water Treatment Plant | 34,251          | 320,000          | 64,816          | 243,000            | -24.06%        |
| <b>Total Uses</b>     | <u>\$95,497</u> | <u>\$635,000</u> | <u>\$64,816</u> | <u>\$2,528,000</u> | <u>298.11%</u> |

**Capital Income (Loss)**

|  |                   |                    |                   |                      |                |
|--|-------------------|--------------------|-------------------|----------------------|----------------|
|  | <u>(\$95,497)</u> | <u>(\$635,000)</u> | <u>(\$64,816)</u> | <u>(\$2,028,000)</u> | <u>219.37%</u> |
|--|-------------------|--------------------|-------------------|----------------------|----------------|

**Net Income (Loss)**

|  |                 |            |                  |            |              |
|--|-----------------|------------|------------------|------------|--------------|
|  | <u>\$86,703</u> | <u>\$0</u> | <u>\$768,011</u> | <u>\$0</u> | <u>0.00%</u> |
|--|-----------------|------------|------------------|------------|--------------|

**FY 2025 Budget  
Revenues  
(Budget Basis)  
Water Fund**

|                                    | FY 2023<br>Actual  | FY 2024<br>Budget  | Apr-24<br>Actual   | FY 2025<br>Proposed | % Change      |
|------------------------------------|--------------------|--------------------|--------------------|---------------------|---------------|
| <b>Operations</b>                  |                    |                    |                    |                     |               |
| <b>Charges for Services</b>        |                    |                    |                    |                     |               |
| Water Usage Fees                   | \$2,423,881        | \$3,077,243        | \$2,342,921        | \$4,483,131         | 45.69%        |
| Water Meter Tap Fees               | 26,950             | 1,500              | 5,250              | 1,500               | 0.00%         |
| <b>Total Charges for Services</b>  | <b>\$2,450,831</b> | <b>\$3,078,743</b> | <b>\$2,348,171</b> | <b>\$4,484,631</b>  | <b>45.66%</b> |
| <b>Miscellaneous Revenue</b>       |                    |                    |                    |                     |               |
| Interest Income                    | \$10,704           | \$10,000           | \$23,058           | \$10,000            | 0.00%         |
| Miscellaneous                      | 84,207             | 110,000            | 61,698             | 110,000             | 0.00%         |
| Transfer from General Fund         | 0                  | 0                  | 0                  | 0                   | 0.00%         |
| <b>Total Miscellaneous Revenue</b> | <b>\$94,910</b>    | <b>\$120,000</b>   | <b>\$84,755</b>    | <b>\$120,000</b>    | <b>0.00%</b>  |
| <b>Total Operating Revenue</b>     | <b>\$2,545,742</b> | <b>\$3,198,743</b> | <b>\$2,432,926</b> | <b>\$4,604,631</b>  | <b>43.95%</b> |
| <b>Grants</b>                      |                    |                    |                    |                     |               |
| Transfer from General Fund         | \$0                | \$0                | \$0                | \$0                 | 0.00%         |
| Lead and Copper Grant              | 0                  | 0                  | 0                  | 500,000             | 0.00%         |
| <b>Total Grants</b>                | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$500,000</b>    | <b>0.00%</b>  |
| <b>Total Water Fund Revenue</b>    | <b>\$2,545,742</b> | <b>\$3,198,743</b> | <b>\$2,432,926</b> | <b>\$5,104,631</b>  | <b>59.58%</b> |

**FY 2025 Budget  
Expense Detail  
(Budget Basis)  
Water Distribution**

| <b>Expenses</b>                     | FY 2023<br><u>Actual</u> | FY 2024<br><u>Budget</u> | Apr-24<br><u>Actual</u> | FY 2025<br><u>Proposed</u> | <u>% Change</u> |
|-------------------------------------|--------------------------|--------------------------|-------------------------|----------------------------|-----------------|
| <b>Personnel</b>                    |                          |                          |                         |                            |                 |
| <b>Salaries &amp; Wages</b>         |                          |                          |                         |                            |                 |
| Full Time                           | \$235,921                | \$242,242                | \$154,339               | \$242,667                  | 0.18%           |
| Overtime                            | 1,364                    | 10,679                   | 6,619                   | 20,838                     | 95.13%          |
| Temporary                           | <u>0</u>                 | <u>7,598</u>             | <u>0</u>                | <u>4,000</u>               | -47.35%         |
| <b>Total Salaries and Wages</b>     | <b>\$237,285</b>         | <b>\$260,519</b>         | <b>\$160,958</b>        | <b>\$267,505</b>           | <b>2.68%</b>    |
| <b>Benefits</b>                     |                          |                          |                         |                            |                 |
| Employee Benefits                   | \$107,259                | \$108,899                | \$63,448                | \$125,453                  | 15.20%          |
| Workers Compensation                | <u>14,648</u>            | <u>11,279</u>            | <u>7,010</u>            | <u>12,337</u>              | 9.38%           |
| <b>Total Benefits</b>               | <b>\$121,907</b>         | <b>\$120,178</b>         | <b>\$70,458</b>         | <b>\$137,789</b>           | <b>14.65%</b>   |
| <b>Contractual Services</b>         |                          |                          |                         |                            |                 |
| Consultant Contract - Engineer      | \$0                      | \$78,000                 | \$20,319                | \$50,000                   | -35.90%         |
| Consultant Contract - Info Tech     | 0                        | 0                        | 0                       | 10,000                     | 0.00%           |
| Consultant Contract - Govern        | 359                      | 500                      | 1,121                   | 1,000                      | 100.00%         |
| Consultant Contract - Other         | 20,542                   | 22,000                   | 21,843                  | 20,500                     | -6.82%          |
| Travel and Training                 | 11,296                   | 6,000                    | 1,250                   | 6,000                      | 0.00%           |
| Utilities - Electrical              | 428                      | 500                      | 371                     | 480                        | -4.00%          |
| Utilities - Phone                   | 2,517                    | 2,000                    | 1,930                   | 2,400                      | 0.00%           |
| Utilities - Gas                     | 0                        | 0                        | 0                       | 0                          | 0.00%           |
| Dues and Publications               | 660                      | 200                      | 238                     | 660                        | 230.00%         |
| Building Grounds Maintenance        | 20,657                   | 11,000                   | 192                     | 5,000                      | -54.55%         |
| Equipment Maintenance               | 280                      | 16,000                   | 11,619                  | 2,000                      | -87.50%         |
| Safety                              | 1,935                    | 1,500                    | 1,039                   | 1,500                      | 0.00%           |
| Vehicle Accessories                 | 567                      | 1,000                    | 170                     | 1,000                      | 0.00%           |
| Bad Debt Expense                    | <u>0</u>                 | <u>5,000</u>             | <u>18,457</u>           | <u>5,000</u>               | 0.00%           |
| <b>Total Contractual Services</b>   | <b>\$59,241</b>          | <b>\$143,700</b>         | <b>\$78,546</b>         | <b>\$105,540</b>           | <b>-26.56%</b>  |
| <b>Materials and Supplies</b>       |                          |                          |                         |                            |                 |
| Tools                               | \$696                    | \$3,000                  | \$270                   | \$3,000                    | 0.00%           |
| Materials                           | 66,303                   | 80,000                   | 20,139                  | 80,000                     | 0.00%           |
| Supplies                            | 1,174                    | 1,000                    | 2,587                   | 2,500                      | 150.00%         |
| Equipment                           | 10,854                   | 10,000                   | 1,157                   | 10,000                     | 0.00%           |
| Vehicle Operations                  | 27,820                   | 15,000                   | 11,051                  | 15,000                     | 0.00%           |
| Uniforms                            | 580                      | 2,000                    | 0                       | 2,000                      | 0.00%           |
| Water Meter Service                 | 36,997                   | 58,164                   | 68,613                  | 55,000                     | -5.44%          |
| Hydrant Maint/Replace               | 25,263                   | 40,000                   | 18,836                  | 40,000                     | 0.00%           |
| Backflow Prevention                 | <u>145</u>               | <u>1,000</u>             | <u>0</u>                | <u>1,000</u>               | 0.00%           |
| <b>Total Materials and Supplies</b> | <b>\$169,831</b>         | <b>\$210,164</b>         | <b>\$122,653</b>        | <b>\$208,500</b>           | <b>-0.79%</b>   |

**FY 2025 Budget  
Expense Detail  
(Budget Basis)  
Water Distribution  
(Continued)**

**Other Expense - Debt Service**

|                              |                 |                  |                 |                  |         |
|------------------------------|-----------------|------------------|-----------------|------------------|---------|
| Debt Service - Water Tanks   | \$25,077        | \$25,077         | \$25,077        | \$25,077         | 0.00%   |
| Debt Service - Spruce Street | 25,260          | 25,328           | 25,260          | 25,328           | 0.00%   |
| Debt Service - SRF Loan #147 | 34,577          | 51,551           | 34,577          | 51,551           | 0.00%   |
| Debt Service - DWSRF         |                 |                  |                 | 182,750          | 0.00%   |
| <b>Total Other Expense</b>   | <u>\$84,913</u> | <u>\$101,956</u> | <u>\$84,913</u> | <u>\$284,706</u> | 179.24% |

**Interdepartmental**

|                                |                 |                 |                 |            |          |
|--------------------------------|-----------------|-----------------|-----------------|------------|----------|
| Transfer to Central Shop       | <u>\$17,318</u> | <u>\$16,692</u> | <u>\$14,431</u> | <u>\$0</u> | -100.00% |
| <b>Total Interdepartmental</b> | <u>\$17,318</u> | <u>\$16,692</u> | <u>\$14,431</u> | <u>\$0</u> | -100.00% |

**Capital - New**

|                            |                 |                  |            |                    |          |
|----------------------------|-----------------|------------------|------------|--------------------|----------|
| Vehicles                   | \$0             | \$60,000         | \$0        | \$60,000           | 0.00%    |
| Equipment                  | 54,939          | 135,000          | 0          | 225,000            | 0.00%    |
| Facilities                 | 0               | 20,000           | 0          | 0                  | -100.00% |
| Miscellaneous Studies      | 6,307           | 100,000          | 0          | 0                  | 0.00%    |
| Infrastructure             | <u>0</u>        | <u>0</u>         | <u>0</u>   | <u>2,000,000</u>   | 0.00%    |
| <b>Total Capital - New</b> | <u>\$61,246</u> | <u>\$315,000</u> | <u>\$0</u> | <u>\$2,285,000</u> | 625.40%  |

**Total Expenses**

|  |                  |                    |                  |                    |         |
|--|------------------|--------------------|------------------|--------------------|---------|
|  | <u>\$751,741</u> | <u>\$1,168,209</u> | <u>\$531,961</u> | <u>\$3,289,040</u> | 181.55% |
|--|------------------|--------------------|------------------|--------------------|---------|

**FY 2025 Budget  
Expense Detail  
(Budget Basis)  
Water Treatment Plant**

| Expenses                            | FY 2023<br>Actual | FY 2024<br>Budget | Apr-24<br>Actual | FY 2025<br>Proposed | % Change       |
|-------------------------------------|-------------------|-------------------|------------------|---------------------|----------------|
| <b>Personnel</b>                    |                   |                   |                  |                     |                |
| <b>Salaries &amp; Wages</b>         |                   |                   |                  |                     |                |
| Full Time                           | \$197,182         | \$190,962         | \$181,011        | \$172,579           | -9.63%         |
| Overtime                            | 9,772             | 7,648             | 3,645            | 10,346              | 35.28%         |
| <b>Total Salaries and Wages</b>     | <b>206,954</b>    | <b>198,610</b>    | <b>184,656</b>   | <b>182,925</b>      | <b>-7.90%</b>  |
| <b>Benefits</b>                     |                   |                   |                  |                     |                |
| Employee Benefits                   | 143,901           | 138,282           | 97,877           | 104,393             | -24.51%        |
| Workers Compensation                | 11,912            | 8,719             | 8,152            | 8,474               | -2.81%         |
| <b>Total Benefits</b>               | <b>155,813</b>    | <b>147,001</b>    | <b>106,029</b>   | <b>112,867</b>      | <b>-23.22%</b> |
| <b>Contractual Services</b>         |                   |                   |                  |                     |                |
| Consultant Contract - Engineer      | 18,460            | 100,000           | 75,387           | 100,000             | 0.00%          |
| Consultant Contract - Info Tech     | 35                | 0                 | 0                | 20,000              | 0.00%          |
| Consultant Contract - Other         | 11,454            | 2,000             | 18,060           | 12,000              | 500.00%        |
| Right of Way - Public Infra         | 2,925             | 0                 | 0                | 0                   | 0.00%          |
| Travel and Training                 | 4,462             | 5,000             | 4,719            | 5,000               | 0.00%          |
| Utilities - Electrical              | 140,266           | 156,000           | 102,908          | 144,000             | -7.69%         |
| Utilities - Phone                   | 4,633             | 18,000            | 34,109           | 45,000              | 150.00%        |
| Dues and Publications               | 1,009             | 2,000             | 603              | 2,000               | 0.00%          |
| Building Grounds Maintenance        | 134,579           | 40,000            | 23,107           | 40,000              | 0.00%          |
| Safety                              | 12,051            | 2,000             | 551              | 1,000               | -50.00%        |
| Maintenance Equipment               | 52,388            | 57,000            | 84,837           | 57,000              | 0.00%          |
| <b>Total Contractual Services</b>   | <b>382,262</b>    | <b>382,000</b>    | <b>344,282</b>   | <b>426,000</b>      | <b>11.52%</b>  |
| <b>Materials and Supplies</b>       |                   |                   |                  |                     |                |
| Tools                               | 1,659             | 2,000             | 1,603            | 2,000               | 0.00%          |
| Materials                           | 29,635            | 40,000            | 27,585           | 40,000              | 0.00%          |
| Chemicals                           | 76,704            | 45,000            | 48,746           | 50,000              | 11.11%         |
| Supplies                            | 75,746            | 8,000             | 970              | 1,500               | -81.25%        |
| Equipment                           | 67,131            | 45,000            | 366              | 15,000              | -66.67%        |
| Vehicle Operations                  | 5,794             | 4,000             | 4,503            | 4,000               | 0.00%          |
| Uniforms                            | 224               | 1,200             | 96               | 2,000               | 66.67%         |
| Water Meter Service                 | 0                 | 0                 | 0                | 15,000              | 0.00%          |
| <b>Total Materials and Supplies</b> | <b>256,893</b>    | <b>145,200</b>    | <b>83,869</b>    | <b>129,500</b>      | <b>-10.81%</b> |
| <b>Other Expense</b>                |                   |                   |                  |                     |                |
| Debt Service - Sage Creek           | 150,279           | 150,279           | 150,279          | 150,278             | 0.00%          |
| Debt Service - Rawlins Pipeline     | 50,023            | 50,023            | 50,023           | 50,023              | 0.00%          |
| Debt Service - Atlantic Rim         | 113,971           | 113,972           | 113,971          | 113,971             | 0.00%          |
| <b>Total Other Expense</b>          | <b>314,273</b>    | <b>314,274</b>    | <b>314,273</b>   | <b>314,272</b>      | <b>0.00%</b>   |

**FY 2025 Budget  
Expense Detail  
(Budget Basis)  
Water Treatment Plant**

**Interdepartmental**

|                                |                |               |               |               |          |
|--------------------------------|----------------|---------------|---------------|---------------|----------|
| Transfer to General Fund       | 328,553        | 0             | 0             | 0             | 0.00%    |
| Transfer to WWDC Reserve       | 7,093          | 60,000        | 0             | 0             | -100.00% |
| Transfer to Central Shop       | 21,205         | 21,205        | 17,671        | 21,205        | 0.00%    |
| <b>Total Interdepartmental</b> | <u>356,851</u> | <u>81,205</u> | <u>17,671</u> | <u>21,205</u> | -73.89%  |

**Capital - New**

|                            |               |                |               |                |          |
|----------------------------|---------------|----------------|---------------|----------------|----------|
| Vehicles                   | 0             | 50,000         | 0             | 15,000         | 0.00%    |
| Equipment                  | 20,447        | 135,000        | 46,016        | 128,000        | -5.19%   |
| Facilities                 | 1,786         | 35,000         | 0             | 100,000        | 0.00%    |
| Miscellaneous Studies      | 0             | 100,000        | 0             | 0              | -100.00% |
| Infrastructure             | 12,019        | 0              | 18,800        | 0              | 0.00%    |
| <b>Total Capital - New</b> | <u>34,251</u> | <u>320,000</u> | <u>64,816</u> | <u>243,000</u> | -24.06%  |

**Total Expenses**

|  |                    |                    |                    |                    |        |
|--|--------------------|--------------------|--------------------|--------------------|--------|
|  | <u>\$1,707,297</u> | <u>\$1,588,290</u> | <u>\$1,115,595</u> | <u>\$1,429,769</u> | -9.98% |
|--|--------------------|--------------------|--------------------|--------------------|--------|

**FY 2025 Budget  
Expense Detail  
(Budget Basis)  
Water Pretreatment Plant**

| <b>Expenses</b>                     | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>Apr-24<br/>Actual</u> | <u>FY 2025<br/>Proposed</u> | <u>% Change</u> |
|-------------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|-----------------|
| <b>Personnel</b>                    |                           |                           |                          |                             |                 |
| <b>Salaries &amp; Wages</b>         |                           |                           |                          |                             |                 |
| Full Time                           | \$0                       | \$92,189                  | \$0                      | \$86,500                    | -6.17%          |
| Overtime                            | 0                         | 0                         | 0                        | 0                           | 0.00%           |
| <b>Total Salaries and Wages</b>     | <u>0</u>                  | <u>92,189</u>             | <u>0</u>                 | <u>86,500</u>               | -6.17%          |
| <b>Benefits</b>                     |                           |                           |                          |                             |                 |
| Employee Benefits                   | 0                         | 79,008                    | 0                        | 52,756                      | -33.23%         |
| Workers Compensation                | 0                         | 4,047                     | 0                        | 4,066                       | 0.46%           |
| <b>Total Benefits</b>               | <u>0</u>                  | <u>83,055</u>             | <u>0</u>                 | <u>56,822</u>               | -31.59%         |
| <b>Contractual Services</b>         |                           |                           |                          |                             |                 |
| Consultant Contract - Engineer      | 0                         | 60,000                    | 0                        | 0                           | -100.00%        |
| Consultant Contract - Info Tech     | 0                         | 0                         | 0                        | 10,000                      | 0.00%           |
| Utilities - Electrical              | 0                         | 0                         | 0                        | 60,000                      | 0.00%           |
| Building Grounds Maintenance        | 0                         | 50,000                    | 119                      | 50,000                      | 0.00%           |
| Safety                              | 0                         | 4,000                     | 0                        | 20,000                      | 400.00%         |
| Maintenance Equipment               | 0                         | 32,000                    | 17,241                   | 30,000                      | -6.25%          |
| <b>Total Contractual Services</b>   | <u>0</u>                  | <u>146,000</u>            | <u>17,359</u>            | <u>170,000</u>              | 16.44%          |
| <b>Materials and Supplies</b>       |                           |                           |                          |                             |                 |
| Tools                               | 0                         | 500                       | 0                        | 500                         | 0.00%           |
| Materials                           | 0                         | 0                         | 0                        | 500                         | 0.00%           |
| Chemicals                           | 0                         | 100,000                   | 0                        | 50,000                      | -50.00%         |
| Supplies                            | 0                         | 500                       | 0                        | 500                         | 0.00%           |
| Equipment                           | 0                         | 5,000                     | 0                        | 5,000                       | 0.00%           |
| Uniforms                            | 0                         | 0                         | 0                        | 1,000                       | 0.00%           |
| Water Meter Service                 | 0                         | 15,000                    | 0                        | 15,000                      | 0.00%           |
| <b>Total Materials and Supplies</b> | <u>0</u>                  | <u>121,000</u>            | <u>0</u>                 | <u>72,500</u>               | -40.08%         |
| <b>Total Expenses</b>               | <u>\$0</u>                | <u>\$442,244</u>          | <u>\$17,359</u>          | <u>\$385,822</u>            | -12.76%         |

## **Sewer Fund**

**Sewer Fund FY 2025 Capital Summary**

|                                   |          |
|-----------------------------------|----------|
| <b>Wastewater Treatment Plant</b> |          |
| Sewer Line Inspection             | \$70,000 |
| Manhole Replacement               | 90,000   |
| Wastewater Treatment Equipment    | 225,000  |
| Wastewater Infrastructure         | 369,322  |
| <b>Sewer Collection</b>           |          |
| None                              |          |

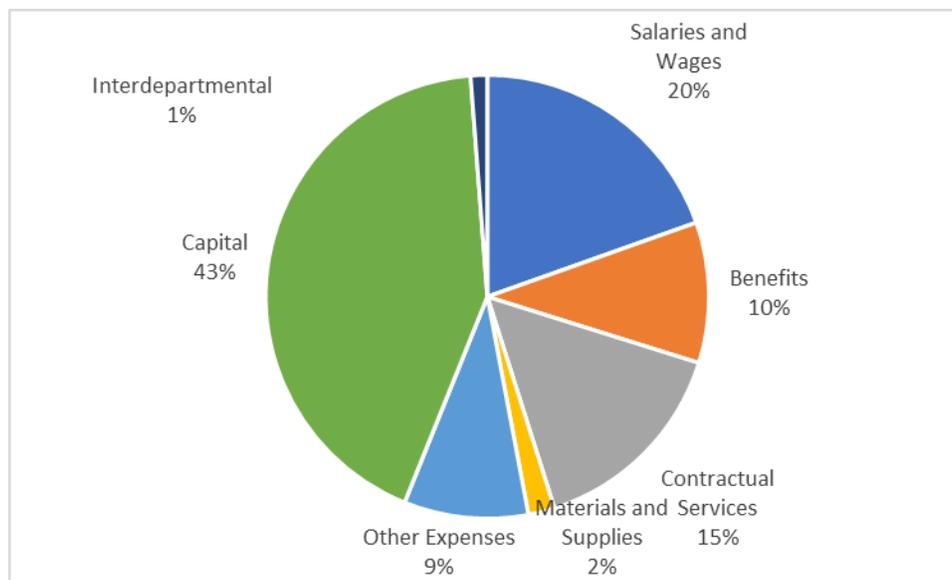
**Sewer Staffing Summary**

|                                   | FY 2023     | FY 2024     | FY 2025     |
|-----------------------------------|-------------|-------------|-------------|
| <b>Full Time Positions</b>        |             |             |             |
| <b>Sewer Collection</b>           |             |             |             |
| Public Works Director             | 0.20        | 0.20        | 0.20        |
| Administrative Secretary          | 0.20        | 0.20        | 0.20        |
| Human Resource Director           | 0.03        | 0.03        | 0.00        |
| Utilities Systems Foreperson      | 0.50        | 0.50        | 0.50        |
| Utilities System Worker I         | 3.00        | 3.00        | 3.00        |
| Utilities System Worker II        | 0.50        | 0.50        | 0.50        |
| <b>Total</b>                      | <b>4.43</b> | <b>4.43</b> | <b>4.40</b> |
| <b>Wastewater Treatment Plant</b> |             |             |             |
| Public Works Director             | 0.20        | 0.20        | 0.20        |
| Administrative Secretary          | 0.20        | 0.20        | 0.20        |
| Human Resource Director           | 0.03        | 0.03        | 0.00        |
| WTP & WWTP Superintendent         | 0.50        | 0.50        | 0.50        |
| Water Treatment Operator III      | 0.25        | 0.25        | 0.50        |
| Wastewater Plant Operator II      | 0.50        | 0.50        | 1.00        |
| Water Treatment Operator I        | 0.25        | 0.25        | 0.00        |
| <b>Total</b>                      | <b>1.93</b> | <b>1.93</b> | <b>2.40</b> |

### Sewer Budget Summary

|                           | FY 2023<br>Actual  | FY 2024<br>Budget  | Apr-24<br>Estimate | FY 2025<br>Proposed | % Change     |
|---------------------------|--------------------|--------------------|--------------------|---------------------|--------------|
| <b>Revenues</b>           |                    |                    |                    |                     |              |
| Charges for Service       | \$1,017,503        | \$1,017,028        | \$852,659          | \$1,760,198         | 73.07%       |
| Miscellaneous             | 5,765              | 7,000              | 9,109              | 7,000               | 0.00%        |
| Cash Reserves             | 0                  | 595,573            | 0                  | 0                   | 0.00%        |
| <b>Total Revenues</b>     | <b>\$1,023,268</b> | <b>\$1,619,601</b> | <b>\$861,767</b>   | <b>\$1,767,198</b>  | <b>9.11%</b> |
| <b>Expenditures</b>       |                    |                    |                    |                     |              |
| Salaries and Wages        | \$298,702          | \$312,061          | \$204,404          | \$345,927           | 10.85%       |
| Benefits                  | 153,197            | 143,015            | 92,518             | 181,174             | 26.68%       |
| Contractual Services      | 106,089            | 149,500            | 161,082            | 270,000             | 80.60%       |
| Materials and Supplies    | 20,519             | 40,250             | 34,751             | 34,000              | -15.53%      |
| Other Expenses            | 90,505             | 160,275            | 90,505             | 160,275             | 0.00%        |
| Capital                   | 327,804            | 793,000            | 0                  | 754,322             | -4.88%       |
| Interdepartmental         | 215,955            | 21,500             | 17,396             | 21,500              | 0.00%        |
| <b>Total Expenditures</b> | <b>\$1,212,771</b> | <b>\$1,619,601</b> | <b>\$600,656</b>   | <b>\$1,767,198</b>  | <b>9.11%</b> |

FY 2025 Proposed Summary Expenditure Budget



**FY 2025 Budget  
Revenues  
(Budget Basis)  
Sewer Fund**

| <b>Operations</b>                  | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>Apr-24<br/>Actual</u> | <u>FY 2025<br/>Proposed</u> | <u>% Change</u> |
|------------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|-----------------|
| <b>Charges for Services</b>        |                           |                           |                          |                             |                 |
| Sewer Usage Fees                   | \$1,014,003               | \$1,010,028               | \$847,709                | \$1,753,198                 | 73.58%          |
| Sewer Tap Fees                     | 3,500                     | 7,000                     | 4,950                    | 7,000                       | 0.00%           |
| <b>Total Charges for Services</b>  | <u>\$1,017,503</u>        | <u>\$1,017,028</u>        | <u>\$852,659</u>         | <u>\$1,760,198</u>          | 73.07%          |
| <b>Miscellaneous Revenue</b>       |                           |                           |                          |                             |                 |
| Interest Income                    | \$1,002                   | \$1,000                   | \$7,007                  | \$1,000                     | 0.00%           |
| Miscellaneous                      | 4,763                     | 6,000                     | 2,102                    | 6,000                       | 0.00%           |
| <b>Total Miscellaneous Revenue</b> | <u>\$5,765</u>            | <u>\$7,000</u>            | <u>\$9,109</u>           | <u>\$7,000</u>              | 0.00%           |
| <b>Total Operating Revenue</b>     | <u>\$1,023,268</u>        | <u>\$1,024,028</u>        | <u>\$861,767</u>         | <u>\$1,767,198</u>          | 72.57%          |
| <b>Total Sewer Fund Revenue</b>    | \$1,023,268               | \$1,024,028               | \$861,767                | \$1,767,198                 | 72.57%          |

**FY 2025 Budget  
Expenses  
(Budget Basis)  
Sewer Collection Fund**

| Expenses                            | FY 2023<br>Actual | FY 2024<br>Budget | Apr-24<br>Actual | FY 2025<br>Proposed | % Change |
|-------------------------------------|-------------------|-------------------|------------------|---------------------|----------|
| <b>Personnel</b>                    |                   |                   |                  |                     |          |
| <b>Salaries &amp; Wages</b>         |                   |                   |                  |                     |          |
| Full Time                           | \$179,002         | \$188,299         | \$106,326        | \$187,379           | -0.49%   |
| Overtime                            | 13,270            | 10,740            | 4,985            | 17,302              | 61.10%   |
| Temporary                           | 0                 | 4,000             | 0                | 4,000               | 0.00%    |
| <b>Total Salaries and Wages</b>     | <u>192,272</u>    | <u>203,039</u>    | <u>111,311</u>   | <u>208,681</u>      | 2.78%    |
| <b>Benefits</b>                     |                   |                   |                  |                     |          |
| Employee Benefits                   | 69,756            | 74,426            | 37,583           | 96,568              | 29.75%   |
| Workers Compensation                | 11,115            | 8,811             | 4,806            | 9,631               | 9.31%    |
| <b>Total Benefits</b>               | <u>80,872</u>     | <u>83,237</u>     | <u>42,389</u>    | <u>106,199</u>      | 27.59%   |
| <b>Contractual Services</b>         |                   |                   |                  |                     |          |
| Consultant Contract - Engineer      | 324               | 0                 | 94               | 2,000               | 0.00%    |
| Consultant Contract - Info Tech     | 0                 | 0                 | 0                | 0                   | 0.00%    |
| Consultant Contract - Other         | 5,304             | 1,000             | 70,527           | 6,000               | 500.00%  |
| Travel and Training                 | 199               | 3,000             | 1,185            | 4,000               | 33.33%   |
| Utilities - Electrical              | 0                 | 2,000             | 0                | 2,000               | 0.00%    |
| Utilities - Phone                   | 0                 | 0                 | 0                | 0                   | 0.00%    |
| Utilities - Gas                     | 2,805             | 1,000             | 1,371            | 0                   | -100.00% |
| Dues and Publications               | 0                 | 0                 | 0                | 0                   | 0.00%    |
| Building Grounds Maintenance        | 76                | 4,000             | 15               | 60,000              | 1400.00% |
| Equipment Maintenance               | 318               | 11,000            | 1,452            | 21,000              | 90.91%   |
| Safety                              | 1,127             | 1,500             | 82               | 15,000              | 900.00%  |
| Vehicle Accessories                 | 58                | 500               | 9                | 500                 | 0.00%    |
| Bad Debt Expense                    | 0                 | 0                 | 3,216            | 0                   | 0.00%    |
| <b>Total Contractual Services</b>   | <u>10,213</u>     | <u>24,000</u>     | <u>77,952</u>    | <u>110,500</u>      | 360.42%  |
| <b>Materials and Supplies</b>       |                   |                   |                  |                     |          |
| Tools                               | 28                | 1,000             | 34               | 1,500               | 0.00%    |
| Materials                           | 61                | 5,000             | 299              | 0                   | -100.00% |
| Supplies                            | 144               | 250               | 241              | 500                 | 100.00%  |
| Equipment                           | 75                | 5,000             | 15,976           | 10,000              | 100.00%  |
| Vehicle Operations                  | 14,551            | 12,000            | 9,096            | 0                   | -100.00% |
| Uniforms                            | 789               | 1,500             | 764              | 0                   | -100.00% |
| <b>Total Materials and Supplies</b> | <u>15,648</u>     | <u>24,750</u>     | <u>26,410</u>    | <u>12,000</u>       | -51.52%  |

**FY 2025 Budget  
Expenses  
(Budget Basis)  
Sewer Collection Fund  
Continued**

|                                     |                  |                  |                  |                    |         |
|-------------------------------------|------------------|------------------|------------------|--------------------|---------|
| <b>Other Expense - Debt Service</b> |                  |                  |                  |                    |         |
| Debt Service - State Street         | 73,531           | 73,531           | 73,531           | 73,531             | 0.00%   |
| Debt Service - Spruce Street        | 0                | 0                | 0                | 0                  | 0.00%   |
| Debt Service - Murray               | 0                | 69,770           | 0                | 69,770             | 0.00%   |
| Debt Service - SRF Loan #145        | 16,974           | 16,974           | 16,974           | 16,974             | 0.00%   |
| <b>Total Other Expense</b>          | <u>90,505</u>    | <u>160,275</u>   | <u>90,505</u>    | <u>160,275</u>     | 0.00%   |
| <b>Interdepartmental</b>            |                  |                  |                  |                    |         |
| Transfer to Central Shop            | 9,323            | 9,500            | 7,770            | 9,500              | 0.00%   |
| <b>Total Interdepartmental</b>      | <u>9,323</u>     | <u>9,500</u>     | <u>7,770</u>     | <u>9,500</u>       | 0.00%   |
| <b>Capital - New</b>                |                  |                  |                  |                    |         |
| Equipment                           | 0                | 50,000           | 0                | 385,000            | 0.00%   |
| Infrastructure                      | 277,884          | 193,000          | 0                | 369,322            | 91.36%  |
| <b>Total Capital - New</b>          | <u>277,884</u>   | <u>243,000</u>   | <u>0</u>         | <u>754,322</u>     | 210.42% |
| <b>Total Expenses</b>               | <u>\$676,716</u> | <u>\$747,801</u> | <u>\$356,336</u> | <u>\$1,361,477</u> | 82.06%  |

**FY 2025 Budget  
Expenses  
(Budget Basis)  
Wastewater Department**

| <b>Expenses</b>                     | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>Apr-24<br/>Actual</u> | <u>FY 2025<br/>Proposed</u> | <u>% Change</u> |
|-------------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|-----------------|
| <b>Personnel</b>                    |                           |                           |                          |                             |                 |
| <b>Salaries &amp; Wages</b>         |                           |                           |                          |                             |                 |
| Full Time                           | \$103,148                 | \$100,312                 | \$91,875                 | \$127,881                   | 27.48%          |
| Overtime                            | 3,282                     | 8,710                     | 1,218                    | 9,365                       | 7.53%           |
| Temporary                           | 0                         | 0                         | 0                        | 0                           | 0.00%           |
| <b>Total Salaries and Wages</b>     | <u>106,430</u>            | <u>109,022</u>            | <u>93,093</u>            | <u>137,246</u>              | 25.89%          |
| <b>Benefits</b>                     |                           |                           |                          |                             |                 |
| Employee Benefits                   | 66,181                    | 56,045                    | 46,015                   | 69,585                      | 24.16%          |
| Workers Compensation                | 6,144                     | 3,733                     | 4,114                    | 5,390                       | 44.39%          |
| <b>Total Benefits</b>               | <u>72,325</u>             | <u>59,778</u>             | <u>50,129</u>            | <u>74,975</u>               | 25.42%          |
| <b>Contractual Services</b>         |                           |                           |                          |                             |                 |
| Consultant Contract - Engineer      | 0                         | 5,000                     | 30                       | 5,000                       | 0.00%           |
| Consultant Contract - Info Tech     | 0                         | 0                         | 0                        | 0                           | 0.00%           |
| Consultant Contract - Govern        | 0                         | 0                         | 0                        | 0                           | 0.00%           |
| Consultant Contract - Other         | 2,398                     | 0                         | 2,286                    | 4,000                       | 0.00%           |
| Travel and Training                 | 348                       | 4,000                     | 526                      | 4,000                       | 0.00%           |
| Utilities - Electrical              | 60,646                    | 60,000                    | 46,353                   | 60,000                      | 0.00%           |
| Utilities - Phone                   | 19,426                    | 5,000                     | 23,654                   | 20,000                      | 300.00%         |
| Building Grounds Maintenance        | 12,436                    | 30,000                    | 8,748                    | 30,000                      | 0.00%           |
| Equipment Maintenance               | 429                       | 20,000                    | 473                      | 35,000                      | 75.00%          |
| Safety                              | 194                       | 1,500                     | 1,061                    | 1,500                       | 0.00%           |
| <b>Total Contractual Services</b>   | <u>95,876</u>             | <u>125,500</u>            | <u>83,130</u>            | <u>159,500</u>              | 27.09%          |
| <b>Materials and Supplies</b>       |                           |                           |                          |                             |                 |
| Software Purchases                  | 0                         | 0                         | 0                        | 0                           | 0.00%           |
| Tools                               | 110                       | 1,500                     | 1,055                    | 1,500                       | 0.00%           |
| Supplies                            | 204                       | 8,000                     | 2,121                    | 8,000                       | 0.00%           |
| Equipment                           | 731                       | 1,500                     | 316                      | 5,000                       | 233.33%         |
| Vehicle Operations                  | 3,727                     | 4,000                     | 4,004                    | 7,000                       | 75.00%          |
| Uniforms                            | 100                       | 500                       | 846                      | 500                         | 0.00%           |
| <b>Total Materials and Supplies</b> | <u>4,871</u>              | <u>15,500</u>             | <u>8,342</u>             | <u>22,000</u>               | 41.94%          |

**FY 2025 Budget  
Expenses  
(Budget Basis)  
Wastewater Department**

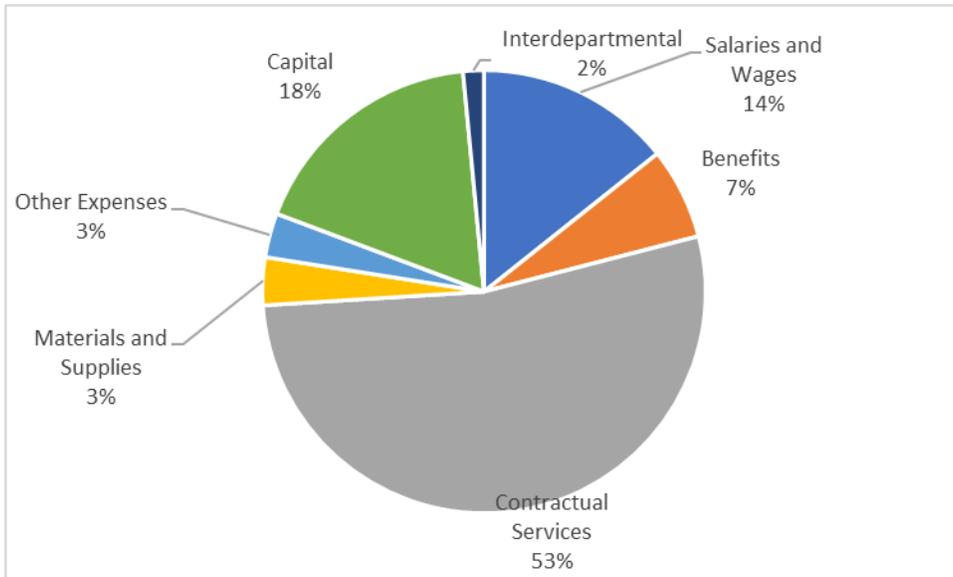
|                                |                      |                      |                      |                      |             |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|-------------|
| <b>Interdepartmental</b>       |                      |                      |                      |                      |             |
| Transfer to General Fund       | 195,081              | 0                    | 0                    | 0                    | 0.00%       |
| Transfer to Central Shop       | 11,551               | 12,000               | 9,626                | 12,000               | 0.00%       |
| <b>Total Interdepartmental</b> | <u>206,632</u>       | <u>12,000</u>        | <u>9,626</u>         | <u>12,000</u>        | 0.00%       |
| <br><b>Capital - New</b>       |                      |                      |                      |                      |             |
| Vehicles                       | 0                    | 60,000               | 0                    | 0                    | 0.00%       |
| Equipment                      | 0                    | 300,000              | 0                    | 0                    | 0.00%       |
| Facilities                     | 49,920               | 75,000               | 0                    | 0                    | -100.00%    |
| Infrastructure                 | 0                    | 115,000              | 0                    | 0                    | -100.00%    |
| <b>Total Capital - New</b>     | <u>49,920</u>        | <u>550,000</u>       | <u>0</u>             | <u>0</u>             | -100.00%    |
| <br>Total Expenses             | <br><u>\$536,055</u> | <br><u>\$871,800</u> | <br><u>\$244,320</u> | <br><u>\$405,721</u> | <br>-53.46% |

## **Landfill Fund**

| <b>Landfill Staffing Summary</b> |             |             |             |  |
|----------------------------------|-------------|-------------|-------------|--|
|                                  | FY 2023     | FY 2024     | FY 2025     |  |
| <b>Full Time Positions</b>       |             |             |             |  |
| <b>Landfill</b>                  |             |             |             |  |
| Community Development Director   | 0.25        | 0.25        | 0.25        |  |
| Administrative Secretary II      | 0.25        | 0.25        | 0.25        |  |
| Human Resource Director          | 0.04        | 0.04        | 0.00        |  |
| Landfill Superintendent          | 1.00        | 0.75        | 0.50        |  |
| Landfill Foreman                 | 1.00        | 1.00        | 1.00        |  |
| Municipal Service Worker II      | 1.00        | 1.00        | 1.00        |  |
| Municipal Service Worker I       | 1.00        | 1.00        | 1.00        |  |
| Landfill Clerk                   | 1.00        | 1.00        | 1.00        |  |
| <b>Total</b>                     | <b>5.54</b> | <b>5.29</b> | <b>5.00</b> |  |

| <b>Landfill Budget Summary</b> |                    |                    |                    |                    |               |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|---------------|
|                                | FY 2023            | FY 2024            | Apr-24             | FY 2025            |               |
|                                | Actual             | Budget             | Estimate           | Proposed           | % Change      |
| <b>Revenues</b>                |                    |                    |                    |                    |               |
| Charges for Service            | \$1,632,249        | \$1,733,500        | \$1,389,938        | \$1,683,500        | -2.88%        |
| Miscellaneous                  | 3,444              | 800                | 19,890             | 800                | 0.00%         |
| Cash Reserves                  | 0                  | 0                  | 0                  | 0                  | 0.00%         |
| <b>Total Revenues</b>          | <b>\$1,635,693</b> | <b>\$1,734,300</b> | <b>\$1,409,828</b> | <b>\$1,684,300</b> | <b>-2.88%</b> |
| <b>Expenditures</b>            |                    |                    |                    |                    |               |
| Salaries and Wages             | \$251,580          | \$250,619          | \$201,648          | \$240,849          | -3.90%        |
| Benefits                       | 122,558            | 117,690            | 88,261             | 112,357            | -4.53%        |
| Contractual Services           | 731,640            | 818,260            | 552,877            | 893,305            | 9.17%         |
| Materials and Supplies         | 31,271             | 33,750             | 23,390             | 58,750             | 74.07%        |
| Other Expenses                 | 0                  | 54,389             | 108,777            | 54,389             | 0.00%         |
| Capital                        | 0                  | 234,000            | 17,000             | 299,059            | 27.80%        |
| Interdepartmental              | 261,525            | 25,591             | 21,326             | 25,591             | 0.00%         |
| <b>Total Expenditures</b>      | <b>\$1,398,574</b> | <b>\$1,534,299</b> | <b>\$1,013,280</b> | <b>\$1,684,300</b> | <b>9.78%</b>  |

### FY 2025 Proposed Summary Expenditure Budget



**Landfill  
Income Statement  
(Budget Basis)  
FY2025**

|   | FY 2023<br>Actual  | FY 2024<br>Budget  | Apr-24<br>Estimate | FY 2025<br>Proposed | % Change       |
|---|--------------------|--------------------|--------------------|---------------------|----------------|
| <b>Operating Activity</b>                 |                    |                    |                    |                     |                |
| <b>Revenues</b>                           |                    |                    |                    |                     |                |
| Charges for Services                      | \$1,632,249        | \$1,733,500        | \$1,389,938        | \$1,683,500         | -2.88%         |
| Miscellaneous Revenue                     | 3,444              | 800                | 19,890             | 800                 | 0.00%          |
| <b>Total Revenue</b>                      | <b>\$1,635,693</b> | <b>\$1,734,300</b> | <b>\$1,409,828</b> | <b>\$1,684,300</b>  | <b>-2.88%</b>  |
| <b>Expenses</b>                           |                    |                    |                    |                     |                |
| <b>Landfill Department</b>                |                    |                    |                    |                     |                |
| Salaries & Wages                          | \$251,580          | \$250,619          | \$201,648          | \$240,849           | -3.90%         |
| Benefits                                  | 122,558            | 117,690            | 88,261             | 112,357             | -4.53%         |
| Contractual Services                      | 731,640            | 818,260            | 552,877            | 893,305             | 9.17%          |
| Materials and Supplies                    | 31,271             | 33,750             | 23,390             | 58,750              | 74.07%         |
| Other Expense - Debt Service              | 0                  | 54,389             | 108,777            | 54,389              | 0.00%          |
| Interdepartmental Services                | 261,525            | 25,591             | 21,326             | 25,591              | 0.00%          |
| <b>Total Landfill Department Expenses</b> | <b>\$1,398,574</b> | <b>\$1,300,299</b> | <b>\$996,280</b>   | <b>\$1,385,241</b>  | <b>6.53%</b>   |
| <b>Other Financing Uses</b>               |                    |                    |                    |                     |                |
| Contingency                               | \$0                | \$100,000          | \$0                | \$100,000           | 0.00%          |
| Working Capital Reserve                   | 0                  | 0                  | 0                  | 0                   | 0.00%          |
| <b>Total Other Financing Uses</b>         | <b>\$0</b>         | <b>\$100,000</b>   | <b>\$0</b>         | <b>\$100,000</b>    | <b>0.00%</b>   |
| <b>Total Expenses</b>                     | <b>\$1,398,574</b> | <b>\$1,400,299</b> | <b>\$996,280</b>   | <b>\$1,485,241</b>  | <b>6.07%</b>   |
| <b>Operating Income (Loss)</b>            | <b>\$237,119</b>   | <b>\$334,001</b>   | <b>\$413,548</b>   | <b>\$199,059</b>    | <b>-40.40%</b> |
| <b>Capital Activity</b>                   |                    |                    |                    |                     |                |
| <b>Sources</b>                            |                    |                    |                    |                     |                |
| Working Capital Reserve                   | 0                  | 0                  | 0                  | 0                   | 0.00%          |
| <b>Total Sources</b>                      | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>          | <b>0.00%</b>   |
| <b>Uses</b>                               |                    |                    |                    |                     |                |
| Landfill Department                       | 0                  | 134,000            | 17,000             | 199,059             | 48.55%         |
| <b>Total Uses</b>                         | <b>\$0</b>         | <b>\$134,000</b>   | <b>\$17,000</b>    | <b>\$199,059</b>    | <b>48.55%</b>  |
| <b>Capital Income (Loss)</b>              | <b>\$0</b>         | <b>(\$134,000)</b> | <b>(\$17,000)</b>  | <b>(\$199,059)</b>  | <b>48.55%</b>  |
| <b>Net Income (Loss)</b>                  | <b>\$237,119</b>   | <b>\$200,001</b>   | <b>\$396,548</b>   | <b>\$0</b>          | <b>0.00%</b>   |

**FY 2025 Budget  
Revenues  
(Budget Basis)  
Landfill Fund**

| <b>Operations</b>                  | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>Apr-24<br/>Actual</u> | <u>FY 2025<br/>Proposed</u> | <u>% Change</u> |
|------------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|-----------------|
| <b>Charges for Services</b>        |                           |                           |                          |                             |                 |
| Solid Waste Fees                   | \$639,016                 | \$650,000                 | \$529,193                | \$650,000                   | 0.00%           |
| Gate Fees                          | \$980,450                 | \$1,075,000               | \$860,744                | \$1,025,000                 | -4.65%          |
| Salvage                            | 12,783                    | 8,500                     | 0                        | 8,500                       | 0.00%           |
| <b>Total Charges for Services</b>  | <u>\$1,632,249</u>        | <u>\$1,733,500</u>        | <u>\$1,389,938</u>       | <u>\$1,683,500</u>          | -2.88%          |
| <b>Miscellaneous Revenue</b>       |                           |                           |                          |                             |                 |
| Interest Income                    | \$3,444                   | \$800                     | \$19,890                 | \$800                       | 0.00%           |
| Miscellaneous                      | 0                         | 0                         | 0                        | 0                           | 0.00%           |
| <b>Total Miscellaneous Revenue</b> | <u>\$3,444</u>            | <u>\$800</u>              | <u>\$19,890</u>          | <u>\$800</u>                | 0.00%           |
| <b>Total Operating Revenue</b>     | <u>\$1,635,693</u>        | <u>\$1,734,300</u>        | <u>\$1,409,828</u>       | <u>\$1,684,300</u>          | -2.88%          |
| <b>Total Landfill Fund Revenue</b> | <u>\$1,635,693</u>        | <u>\$1,734,300</u>        | <u>\$1,409,828</u>       | <u>\$1,684,300</u>          | -2.88%          |

**FY 2025 Budget  
Expenses  
(Budget Basis)  
Landfill Fund**

| Expenses                            | FY 2023<br>Actual | FY 2024<br>Budget | Apr-24<br>Actual | FY 2025<br>Proposed | % Change      |
|-------------------------------------|-------------------|-------------------|------------------|---------------------|---------------|
| <b>Personnel</b>                    |                   |                   |                  |                     |               |
| <b>Salaries &amp; Wages</b>         |                   |                   |                  |                     |               |
| Full Time                           | \$243,683         | \$232,264         | \$198,211        | \$222,263           | -4.31%        |
| Overtime                            | 2,141             | 6,915             | 952              | 7,146               | 3.34%         |
| Temporary                           | 5,757             | 11,440            | 2,486            | 11,440              | 0.00%         |
| <b>Total Salaries and Wages</b>     | <b>\$251,580</b>  | <b>\$250,619</b>  | <b>\$201,648</b> | <b>\$240,849</b>    | <b>-3.90%</b> |
| <b>Benefits</b>                     |                   |                   |                  |                     |               |
| Employee Benefits                   | \$107,960         | \$106,688         | \$79,806         | \$101,037           | -5.30%        |
| Workers Compensation                | 14,598            | 11,002            | 8,455            | 11,320              | 2.89%         |
| <b>Total Benefits</b>               | <b>\$122,558</b>  | <b>\$117,690</b>  | <b>\$88,261</b>  | <b>\$112,357</b>    | <b>-4.53%</b> |
| <b>Contractual Services</b>         |                   |                   |                  |                     |               |
| Consultant Contract - Transport     | \$207,701         | \$225,000         | \$182,492        | \$225,000           | 0.00%         |
| Consultant Contract - Engineer      | 33,324            | 50,000            | 32,317           | 50,000              | 0.00%         |
| Consultant Contract - Legal         | 0                 | 0                 | 0                | 0                   | 0.00%         |
| Consultant Contract - Info Tech     | 0                 | 3,000             | 8,393            | 4,500               | 50.00%        |
| Consultant Contract - Govern        | 0                 | 0                 | 0                | 0                   | 0.00%         |
| Consultant Contract - Other         | 20,439            | 1,000             | 16,976           | 21,000              | 2000.00%      |
| Casper Dump Fees                    | 276,891           | 300,000           | 268,892          | 354,545             | 18.18%        |
| Landfill Closure of Cells           | 0                 | 0                 | 0                | 0                   | 0.00%         |
| Recycling - Tire                    | 10,682            | 50,000            | 1,544            | 25,000              | -50.00%       |
| Used Oil                            | 2,140             | 3,000             | 0                | 3,000               | 0.00%         |
| Travel and Training                 | 1,716             | 4,000             | 1,685            | 5,000               | 25.00%        |
| Utilities - Electrical              | 4,623             | 5,000             | 3,858            | 5,000               | 0.00%         |
| Utilities - Phone                   | 0                 | 5,000             | 0                | 0                   | -100.00%      |
| Utilities - Gas                     | 10,763            | 6,000             | 5,169            | 6,000               | 0.00%         |
| Dues and Publications               | 0                 | 1,000             | 0                | 0                   | -100.00%      |
| Building Grounds Maintenance        | 5,104             | 5,000             | 594              | 7,500               | 50.00%        |
| Equipment Maintenance               | 2,756             | 4,500             | 0                | 31,000              | 588.89%       |
| Equipment Lease                     | 155,501           | 152,760           | 0                | 152,760             | 0.00%         |
| Safety                              | 0                 | 1,000             | 868              | 1,000               | 0.00%         |
| Bad Debt Expense                    | 0                 | 2,000             | 30,089           | 2,000               | 0.00%         |
| <b>Total Contractual Services</b>   | <b>\$731,640</b>  | <b>\$818,260</b>  | <b>\$552,877</b> | <b>\$893,305</b>    | <b>9.17%</b>  |
| <b>Materials and Supplies</b>       |                   |                   |                  |                     |               |
| Tools                               | \$496             | \$1,000           | \$570            | \$1,000             | 0.00%         |
| Materials                           | 2,120             | 2,500             | 0                | 2,500               | 0.00%         |
| Supplies                            | 525               | 1,000             | 374              | 1,000               | 0.00%         |
| Equipment                           | 8                 | 2,500             | 0                | 2,500               | 0.00%         |
| Vehicle Operations                  | 27,278            | 25,000            | 21,862           | 50,000              | 100.00%       |
| Uniforms                            | 843               | 1,750             | 584              | 1,750               | 0.00%         |
| <b>Total Materials and Supplies</b> | <b>\$31,271</b>   | <b>\$33,750</b>   | <b>\$23,390</b>  | <b>\$58,750</b>     | <b>74.07%</b> |

**FY 2025 Budget  
Expenses  
(Budget Basis)  
Landfill Fund (Continued)**

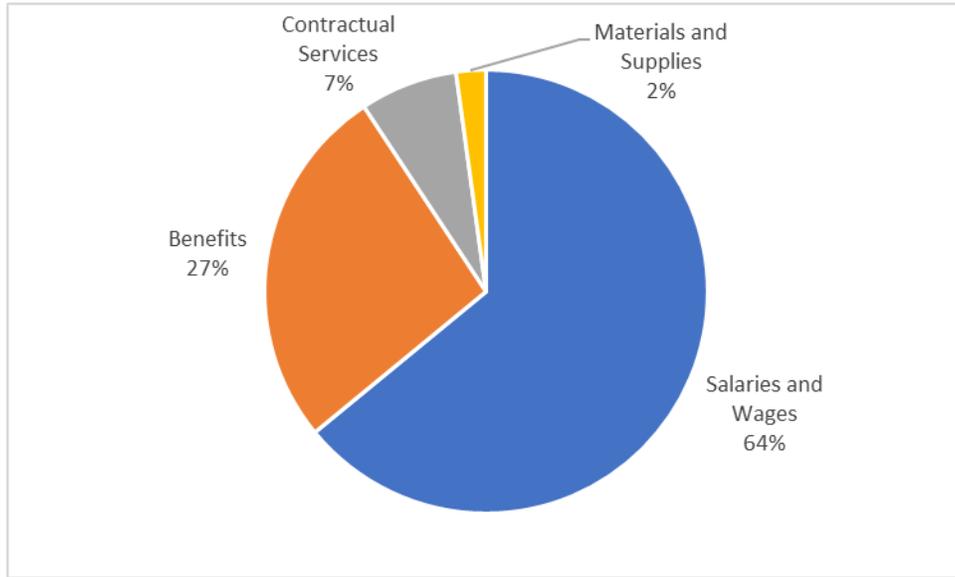
| <b>Expenses</b>                     | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>Apr-24<br/>Actual</u> | <u>FY 2025<br/>Proposed</u> | <u>% Change</u> |
|-------------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|-----------------|
| <b>Other Expense - Debt Service</b> |                           |                           |                          |                             |                 |
| Debt Service - Bank of the West     | \$0                       | \$0                       | \$0                      | \$0                         | 0.00%           |
| Debt Service - Landfill Loan        | 0                         | 54,389                    | 108,777                  | 54,389                      | 0.00%           |
| <b>Total Other Expense</b>          | <u>\$0</u>                | <u>\$54,389</u>           | <u>\$108,777</u>         | <u>\$54,389</u>             | 0.00%           |
| <b>Interdepartmental</b>            |                           |                           |                          |                             |                 |
| Transfer to General Fund            | \$235,934                 | \$0                       | \$0                      | \$0                         | #DIV/0!         |
| Transfer to Central Shop            | 25,591                    | 25,591                    | 21,326                   | 25,591                      | 0.00%           |
| <b>Total Operating Transfers</b>    | <u>\$261,525</u>          | <u>\$25,591</u>           | <u>\$21,326</u>          | <u>\$25,591</u>             | 0.00%           |
| <b>Capital - New</b>                |                           |                           |                          |                             |                 |
| Vehicles                            | \$0                       | \$100,000                 | \$17,000                 | \$99,059                    | -0.94%          |
| Facilities                          | 0                         | 34,000                    | 0                        | 100,000                     | 0.00%           |
| <b>Total Capital - New</b>          | <u>\$0</u>                | <u>\$134,000</u>          | <u>\$17,000</u>          | <u>\$199,059</u>            | 48.55%          |
| <b>Total Expenses</b>               | <u>\$1,398,574</u>        | <u>\$1,434,299</u>        | <u>\$1,013,280</u>       | <u>\$1,584,300</u>          | 10.46%          |

## **Recycling Fund**

| <b>Solid Waste Recycling Staffing Summary</b> |  |                |                |                |
|---|--|----------------|----------------|----------------|
|   |  | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> |
| <b>Full Time Positions</b>                    |  |                |                |                |
| <b>Landfill</b>                               |  |                |                |                |
| Community Development Director                |  | 0.25           | 0.25           | 0.25           |
| Landfill Supervisor                           |  | 0.00           | 0.25           | 0.50           |
| Administrative Secretary II                   |  | 0.25           | 0.25           | 0.25           |
| Human Resource Director                       |  | 0.03           | 0.03           | 0.00           |
| Recycling Center Foreperson                   |  | 1.00           | 1.00           | 1.00           |
| Recycling Center Operator                     |  | 1.50           | 1.50           | 1.00           |
| <b>Total</b>                                  |  | <u>3.03</u>    | <u>3.28</u>    | <u>3.00</u>    |

| <b>Solid Waste Recycling Budget Summary</b> |                  |                  |                  |                  |                 |
|---|------------------|------------------|------------------|------------------|-----------------|
|   | <u>FY 2023</u>   | <u>FY 2024</u>   | <u>Apr-24</u>    | <u>FY 2025</u>   |                 |
|   | <u>Actual</u>    | <u>Budget</u>    | <u>Estimate</u>  | <u>Proposed</u>  | <u>% Change</u> |
| <b>Revenues</b>                             |                  |                  |                  |                  |                 |
| Charges for Service                         | \$302,486        | \$301,625        | \$274,217        | \$307,000        | 1.78%           |
| Miscellaneous                               | 185              | 0                | 1,472            | 0                | 0.00%           |
| Cash Reserves                               | 0                | 0                | 0                | 0                | 0.00%           |
| <b>Total Revenues</b>                       | <u>\$302,671</u> | <u>\$301,625</u> | <u>\$275,689</u> | <u>\$307,000</u> | <u>1.78%</u>    |
| <b>Expenditures</b>                         |                  |                  |                  |                  |                 |
| Salaries and Wages                          | \$116,383        | \$148,714        | \$92,009         | \$161,979        | 8.92%           |
| Benefits                                    | 67,906           | 83,842           | 53,793           | 67,385           | -19.63%         |
| Contractual Services                        | 25,734           | 31,500           | 20,282           | 18,000           | -42.86%         |
| Materials and Supplies                      | 2,834            | 6,500            | 3,550            | 5,500            | -15.38%         |
| Other Expenses                              | 0                | 0                | 0                | 0                | 0.00%           |
| Capital                                     | 8,800            | 0                | 0                | 0                | 0.00%           |
| Interdepartmental                           | 0                | 0                | 0                | 0                | 0.00%           |
| <b>Total Expenditures</b>                   | <u>\$221,657</u> | <u>\$270,556</u> | <u>\$169,634</u> | <u>\$252,865</u> | <u>-6.54%</u>   |

### FY 2024 Proposed Summary Expenditures for Landfill



**FY 2023 Budget  
Revenues  
(Budget Basis)  
Recycling**

| <b>Operations</b>                  | FY 2023<br>Actual | FY 2024<br>Budget | Apr-24<br>Actual | FY 2025<br>Proposed | % Change     |
|------------------------------------|-------------------|-------------------|------------------|---------------------|--------------|
| <b>Charges for Services</b>        |                   |                   |                  |                     |              |
| Recycling Montly Fee               | \$288,583         | \$277,000         | \$251,480        | \$300,000           | 8.30%        |
| Recycling Montly Fee               | 13,903            | 24,625            | 22,737           | 7,000               | -71.57%      |
| <b>Total Charges for Services</b>  | <b>\$302,486</b>  | <b>\$301,625</b>  | <b>\$274,217</b> | <b>\$307,000</b>    | <b>1.78%</b> |
| <b>Miscellaneous Revenue</b>       |                   |                   |                  |                     |              |
| Interest Income                    | \$185             | \$0               | \$1,472          | \$0                 | 0.00%        |
| <b>Total Miscellaneous Revenue</b> | <b>\$185</b>      | <b>\$0</b>        | <b>\$1,472</b>   | <b>\$0</b>          | <b>0.00%</b> |
| <b>Total Operating Revenue</b>     | <b>\$302,671</b>  | <b>\$301,625</b>  | <b>\$275,689</b> | <b>\$307,000</b>    | <b>1.78%</b> |
| <b>Total Recycling Revenue</b>     | <b>\$302,671</b>  | <b>\$301,625</b>  | <b>\$275,689</b> | <b>\$307,000</b>    | <b>1.78%</b> |

**FY 2023 Budget  
Expenses  
(Budget Basis)  
Recycling Center**

| <b>Expenses</b>                     | FY 2023<br><u>Actual</u> | FY 2024<br><u>Budget</u> | Apr-24<br><u>Actual</u> | FY 2025<br><u>Proposed</u> | <u>% Change</u> |
|-------------------------------------|--------------------------|--------------------------|-------------------------|----------------------------|-----------------|
| <b>Personnel</b>                    |                          |                          |                         |                            |                 |
| <b>Salaries &amp; Wages</b>         |                          |                          |                         |                            |                 |
| Full Time                           | \$115,082                | \$139,390                | \$91,505                | \$156,632                  | 12.37%          |
| Overtime                            | 529                      | 4,824                    | 504                     | 5,347                      | 10.85%          |
| Temporary                           | 773                      | 4,500                    | 0                       | 0                          | 0.00%           |
| <b>Total Salaries and Wages</b>     | <u>\$116,383</u>         | <u>\$148,714</u>         | <u>\$92,009</u>         | <u>\$161,979</u>           | 8.92%           |
| <b>Benefits</b>                     |                          |                          |                         |                            |                 |
| Employee Benefits                   | \$61,148                 | \$77,511                 | \$49,734                | \$59,772                   | -22.89%         |
| Workers Compensation                | 6,758                    | 6,331                    | 4,059                   | 7,613                      | 20.25%          |
| <b>Total Benefits</b>               | <u>\$67,906</u>          | <u>\$83,842</u>          | <u>\$53,793</u>         | <u>\$67,385</u>            | -19.63%         |
| <b>Contractual Services</b>         |                          |                          |                         |                            |                 |
| Travel and Training                 | \$0                      | \$4,000                  | \$995                   | \$2,000                    | -50.00%         |
| Utilities - Electrical              | 4,296                    | 5,500                    | 3,763                   | 6,000                      | 9.09%           |
| Utilities - Gas                     | 11,039                   | 7,500                    | 5,930                   | 0                          | -100.00%        |
| Utilities - Other                   | 2,738                    | 3,500                    | 2,963                   | 0                          | -100.00%        |
| Dues and Publications               | 0                        | 500                      | 0                       | 0                          | 0.00%           |
| Building Grounds Maintenance        | 3,541                    | 2,500                    | 778                     | 2,500                      | 0.00%           |
| Equipment Maintenance               | 0                        | 1,000                    | 0                       | 1,000                      | 0.00%           |
| Safety                              | 126                      | 500                      | 48                      | 500                        | 0.00%           |
| Customer Payouts                    | 3,995                    | 6,000                    | 5,106                   | 6,000                      | 0.00%           |
| Bad Debt Expense                    | 0                        | 500                      | 699                     | 0                          | -100.00%        |
| <b>Total Contractual Services</b>   | <u>\$25,734</u>          | <u>\$31,500</u>          | <u>\$20,282</u>         | <u>\$18,000</u>            | -42.86%         |
| <b>Materials and Supplies</b>       |                          |                          |                         |                            |                 |
| Tools                               | \$120                    | \$1,000                  | \$99                    | \$1,000                    | 0.00%           |
| Supplies                            | 108                      | 500                      | 1,417                   | 500                        | 0.00%           |
| Equipment                           | 0                        | 0                        | 0                       | 0                          | 0.00%           |
| Vehicle Operations                  | 2,406                    | 3,000                    | 1,721                   | 3,000                      | 0.00%           |
| Uniforms                            | 199                      | 2,000                    | 312                     | 1,000                      | -50.00%         |
| <b>Total Materials and Supplies</b> | <u>\$2,834</u>           | <u>\$6,500</u>           | <u>\$3,550</u>          | <u>\$5,500</u>             | -15.38%         |
| <b>Capital - New</b>                |                          |                          |                         |                            |                 |
| Vehicles                            | \$0                      | \$0                      | \$0                     | \$0                        | 0.00%           |
| Equipment                           | 8,800                    | 0                        | 0                       | 0                          | 0.00%           |
| Facilities                          | 0                        | 0                        | 0                       | 0                          | 0.00%           |
| <b>Total Capital - New</b>          | <u>\$8,800</u>           | <u>\$0</u>               | <u>\$0</u>              | <u>\$0</u>                 | 0.00%           |
| <b>Total Expenses</b>               | <u>\$221,657</u>         | <u>\$270,556</u>         | <u>\$169,634</u>        | <u>\$252,865</u>           | -6.54%          |

## Funds

General  
Fund

Capital  
Projects  
Funds

Special  
Revenue  
Funds

Enterprise  
Funds

Internal  
Service  
Fund

- Health Insurance Fund

### **Internal Service Fund**

Internal Service Funds are used to manage the costs of goods or services provided by Internal Service departments to other departments on a cost-reimbursement basis.

## **Internal Service Fund**

### Self-Insurance

**Insurance Fund  
Income Statement  
(Budget Basis)  
FY2025**

|                                      | <u>FY 2023<br/>Actual</u> | <u>FY 2024<br/>Budget</u> | <u>30-Apr<br/>Actual</u> | <u>FY 2025<br/>Proposed</u> | <u>% Change</u> |
|--------------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|-----------------|
| <b>Operating Activity</b>            |                           |                           |                          |                             |                 |
| <b>Revenues</b>                      |                           |                           |                          |                             |                 |
| Charges for Services                 | \$2,313,963               | \$2,327,212               | \$1,997,458              | \$143,516                   | -93.83%         |
| Miscellaneous Revenue                | 13,285                    | 10,612                    | 31,127                   | 15,000                      | 41.35%          |
| <b>Total Revenue</b>                 | <u>\$2,327,248</u>        | <u>\$2,337,824</u>        | <u>\$2,028,585</u>       | <u>\$158,516</u>            | -93.22%         |
| <b>Expenses</b>                      |                           |                           |                          |                             |                 |
| Contractual Services                 | <u>\$1,600,799</u>        | <u>\$2,011,000</u>        | <u>\$2,272,309</u>       | <u>\$458,516</u>            | -77.20%         |
| <b>Total Self Insurance Expenses</b> | <u>\$1,600,799</u>        | <u>\$2,011,000</u>        | <u>\$2,272,309</u>       | <u>\$458,516</u>            | -77.20%         |
| <b>Total Expenses</b>                | <u>\$1,600,799</u>        | <u>\$2,011,000</u>        | <u>\$2,272,309</u>       | <u>\$458,516</u>            | -77.20%         |
| <b>Operating Income (Loss)</b>       | <u>\$726,449</u>          | <u>\$326,824</u>          | <u>(\$243,724)</u>       | <u>(\$300,000)</u>          | 0.00%           |
| <b>Net Income (Loss)</b>             | <u>\$726,449</u>          | <u>\$326,824</u>          | <u>(\$243,724)</u>       | <u>(\$300,000)</u>          | 0.00%           |

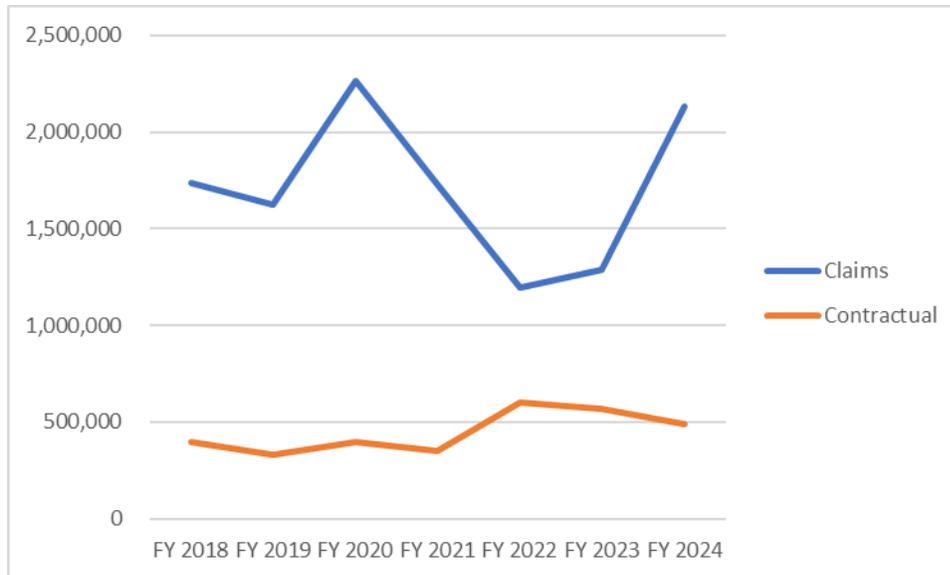
**FY 2025 Budget  
Revenues  
(Budget Basis)  
Insurance Fund**

| <b>Operations</b>                   | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Budget</b> | <b>Apr-23<br/>Actual</b> | <b>FY 2025<br/>Proposed</b> | <b>% Change</b> |
|-------------------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|-----------------|
| <b>Charges for Services</b>         |                           |                           |                          |                             |                 |
| Flexible Spending                   | \$45,040                  | \$46,126                  | \$32,710                 | \$48,000                    | 4.06%           |
| Insurance Premiums                  | 2,047,783                 | 2,021,264                 | 1,246,566                | 0                           | -100.00%        |
| Reimbursements                      | 140,839                   | 179,143                   | 646,545                  | 0                           | -100.00%        |
| COBRA                               | 0                         | 0                         | 0                        | 0                           | 0.00%           |
| Vision Care Premiums                | 25,095                    | 25,127                    | 19,775                   | 26,367                      | 4.94%           |
| Dental Care Premiums                | 55,206                    | 55,552                    | 51,861                   | 69,148                      | 24.48%          |
| <b>Total Charges for Services</b>   | <b>\$2,313,963</b>        | <b>\$2,327,212</b>        | <b>\$1,997,458</b>       | <b>\$143,516</b>            | <b>-93.83%</b>  |
| <b>Miscellaneous Revenue</b>        |                           |                           |                          |                             |                 |
| Interest Income                     | \$13,285                  | \$10,612                  | \$31,127                 | \$15,000                    | 41.35%          |
| Miscellaneous                       | 0                         | 0                         | 0                        | 0                           | 0.00%           |
| <b>Total Miscellaneous Revenue</b>  | <b>\$13,285</b>           | <b>\$10,612</b>           | <b>\$31,127</b>          | <b>\$15,000</b>             | <b>41.35%</b>   |
| <b>Total Operating Revenue</b>      | <b>\$2,327,248</b>        | <b>\$2,337,824</b>        | <b>\$2,028,585</b>       | <b>\$158,516</b>            | <b>-93.22%</b>  |
| <b>Total Insurance Fund Revenue</b> | <b>\$2,327,248</b>        | <b>\$2,337,824</b>        | <b>\$2,028,585</b>       | <b>\$158,516</b>            | <b>-93.22%</b>  |

**FY 2024 Budget  
Expenditures  
(Budget Basis)  
Insurance Fund**

| Expenditures                      | FY 2023<br>Actual  | FY 2024<br>Budget  | Apr-23<br>Actual   | FY 2025<br>Proposed | % Change       |
|-----------------------------------|--------------------|--------------------|--------------------|---------------------|----------------|
| <b>Contractual Services</b>       |                    |                    |                    |                     |                |
| Contractual Services              | \$507,991          | \$410,000          | \$407,130          | \$0                 | -100.00%       |
| Flexible Spending                 | 25,830             | 25,000             | 27,877             | 48,000              | 92.00%         |
| Claims                            | 993,026            | 1,500,000          | 1,763,483          | 315,000             | -79.00%        |
| Vision Care Premiums              | 20,382             | 21,000             | 18,356             | 26,367              | 25.56%         |
| Dental Care Premiums              | 53,570             | 55,000             | 55,464             | 69,148              | 25.72%         |
| <b>Total Contractual Services</b> | <b>\$1,600,799</b> | <b>\$2,011,000</b> | <b>\$2,272,309</b> | <b>\$458,516</b>    | <b>-77.20%</b> |
| <b>Total Expenditures</b>         | <b>\$1,600,799</b> | <b>\$2,011,000</b> | <b>\$2,272,309</b> | <b>\$458,516</b>    | <b>-77.20%</b> |

**Insurance Claims and Contractual Expenditures**



City of Rawlins  
**Deferred Maintenance**  
 FY 2025

The following is the summary of deferred maintenance items that were approved through a budget amendment in FY 2024.

| <b>Rawlins Family Recreation Center</b>  |                          |                        |                     |
|--|--------------------------|------------------------|---------------------|
| Equipment                                | Estimated<br>Age (Years) | Useful<br>Life (Years) | Replacement<br>Cost |
| 4 Boilers                                | 30                       | 15-20                  | \$250,000           |
| Makeup Air Unit (MAU) for shooting range | 30                       | 15-20                  | 100,000             |
| Cooling for 3 areas                      |                          | 15                     | 150,000             |
| Fans                                     | 30                       | 15-20                  | 50,000              |
| Building Automated System (BAS) Controls | 20                       | 15                     | 150,000             |
| Pumps                                    | 10                       | 15                     | 30,000              |
|  |                          |                        | \$730,000           |

| <b>Rawlins Police Department</b>    |                          |                        |                     |
|-------------------------------------|--------------------------|------------------------|---------------------|
| Equipment                           | Estimated<br>Age (Years) | Useful<br>Life (Years) | Replacement<br>Cost |
| Remote Terminal Unit (Second Floor) | 20                       | 10                     | \$40,000            |
| Remote Terminal Unit (Second Floor) | 20                       | 10                     | 40,000              |
| Building Automated System Controls  | 20                       | 15                     | 35,000              |
| Cooling Unit for IT Server          | 10                       | 15                     | 35,000              |
|                                     |                          |                        | \$150,000           |

| <b>City Hall</b>                      |                       |                     |                  |
|---------------------------------------|-----------------------|---------------------|------------------|
| Equipment                             | Estimated Age (Years) | Useful Life (Years) | Replacement Cost |
| Boilers                               | 40                    | 15-20               | \$200,000        |
| Air Handling Unit (AHU) and Condenser | 20                    | 20                  | 100,000          |
| Remote Terminal Unit (RTU)            | 20                    | 10                  | 40,000           |
|                                       |                       |                     | <u>\$340,000</u> |

| <b>Public Works</b>                      |                       |                     |                  |
|--|-----------------------|---------------------|------------------|
| Equipment                                | Estimated Age (Years) | Useful Life (Years) | Replacement Cost |
| Remote Terminal Unit (RTU)Lennox (5)     | 20                    | 10                  | \$200,000        |
| Shop Heaters                             | 30                    | 15                  | 75,000           |
| Building Automated System (BAS) Controls | 20                    | 15                  | 60,000           |
|  |                       |                     | <u>\$335,000</u> |

| <b>Golf Course Club House</b>            |                       |                     |                  |
|--|-----------------------|---------------------|------------------|
| Equipment                                | Estimated Age (Years) | Useful Life (Years) | Replacement Cost |
| Makeup Air Unit (MAU) (2)                | 20                    | 15-20               | \$150,000        |
| Building Automated System (BAS) Controls | 30                    | 15                  | 35,000           |
|  |                       |                     | <u>\$185,000</u> |

The combined total of the five locations is:

| Location                         | Amount             |
|----------------------------------|--------------------|
| Rawlins Family Recreation Center | \$730,000          |
| Rawlins Police Department        | 150,000            |
| City Hall                        | 340,000            |
| Public Works                     | 335,000            |
| Golf Course Club House           | 185,000            |
|                                  | <u>\$1,740,000</u> |

FY 2024 expenditures amounted to \$44,576.

The carryforward budget from FY 2024 to FY 2025 totals \$1,695,424.