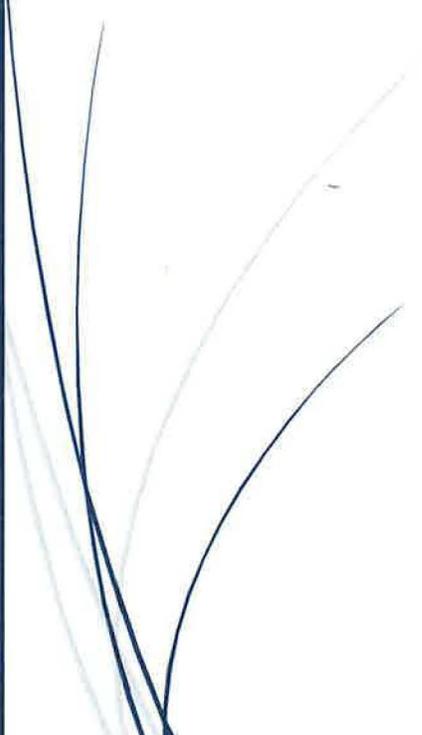




10/31/2024

# City of Rawlins

## Financial Performance Report



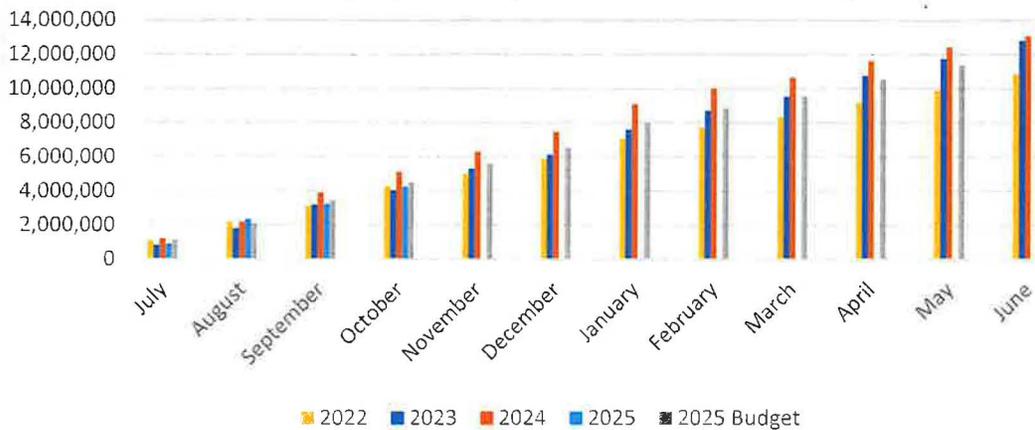
City of Rawlins  
Finance Department  
521 West Cedar  
Rawlins, WY 82301



# The CITY of **RAWLINS** WYOMING

## General Fund Revenues

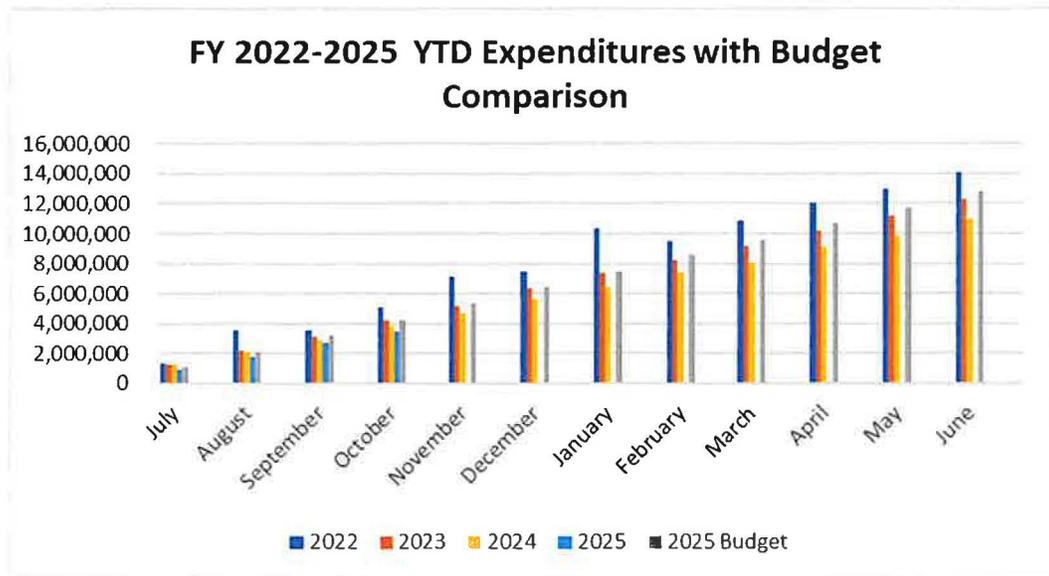
**FY 2022-2025 Revenues with Budget Comparison (Not including Operating Transfers and Grants)**



<b>FY2025 YTD Change in GF Revenue as Compared to Prior Year</b>				
	<b>YTD Oct 2023</b>	<b>YTD Oct 2024</b>	<b>Variance</b>	
Taxes and Assessments	\$4,175,123	\$3,329,873	(\$845,250)	-20.24%
Franchise Fees	234,092	252,255	18,163	7.76%
Intergovernmental	249,049	190,452	(58,597)	-23.53%
Charges for Services	248,039	240,913	(7,126)	-2.87%
Lottery For Cities - Gaming	13,639	20,790	7,151	0.00%
Investment Interest	90,564	82,562	(8,002)	0.00%
Miscellaneous	88,777	101,082	12,305	13.86%
<b>Subtotal</b>	<b>5,099,285</b>	<b>4,217,929</b>	<b>(881,356)</b>	<b>-17.28%</b>
ARPA Grant	0	0	0	0.00%
Operating Transfers In	28,329	28,329	(0)	0.00%
<b>Total Revenues</b>	<b>\$5,127,614</b>	<b>\$4,246,258</b>	<b>(\$881,356)</b>	<b>-17.19%</b>

FY2025 YTD GF Revenue as Compared to Budget				
	Budget 2025	YTD Oct 2024	Variance	
Taxes and Assessments	\$10,090,367	\$3,329,873	(\$6,760,494)	33.00%
Franchise Fees	718,000	252,255	(465,745)	35.13%
Intergovernmental	287,397	190,452	(96,945)	66.27%
Charges for Services	1,107,902	240,913	(866,989)	21.74%
Lottery For Cities - Gaming	70,000	20,790	(49,210)	29.70%
Investment Interest	340,000	82,562	(257,438)	24.28%
Miscellaneous	100,000	101,082	1,082	101.08%
Subtotal	12,713,666	4,217,929	(8,495,737)	-66.82%
ARPA Grant	0	0	0	0.00%
Operating Transfers In	84,988	28,329	(56,659)	33.33%
Total Revenues	\$12,798,654	\$4,246,258	(\$8,552,396)	-66.82%

## General Fund Expenditures



General Fund Object	YTD Oct 2023	YTD Oct 2024	Variance	
Salaries	\$1,710,304	\$1,531,930	(\$178,374)	-10.43%
Employee Benefits	769,312	665,884	(103,428)	-13.44%
Purchased Services	811,329	717,807	(93,522)	-11.53%
Supplies	192,828	189,669	(3,159)	-1.64%
Capital	197,001	370,561	173,560	88.10%
Allocations	83,750	75,375	(8,375)	0.00%
Total Expenditures	\$3,764,524	\$3,551,226	(\$213,298)	-5.67%

General Fund Object	Adopted	YTD Oct 2024	Above/Below	2023
	Budget		Budget	
Salaries	\$5,376,210	\$1,531,930	\$3,844,280	28.49%
Employee Benefits	2,530,229	665,884	1,864,345	26.32%
Purchased Services	2,314,616	717,807	1,596,809	31.01%
Supplies	976,350	189,669	786,681	19.43%
Recreation Grants	324,000	0	324,000	0.00%
Capital	1,076,500	370,561	705,939	34.42%
Allocations	200,750	75,375	125,375	37.55%
Total Expenditures	\$12,798,655	\$3,551,226	\$9,247,429	27.75%

<b>FY 2024-2025 Change in General Fund Expenditures</b>				
	<b>YTD Oct 2023</b>	<b>YTD Oct 2024</b>	<b>Variance</b>	
City Council	\$39,386	\$37,022	(\$2,364)	-6.00%
City Manager	143,145	132,111	(11,034)	-7.71%
City Attorney	116,416	102,849	(13,566)	-11.65%
Municipal Judge	65,462	61,906	(3,556)	-5.43%
Information Technology	62,353	101,166	38,814	62.25%
Human Resources	55,919	44,191	(11,728)	-20.97%
CATS Bus	20,263	18,723	(1,540)	-7.60%
Finance Department	123,248	98,856	(24,393)	-19.79%
Non Departmental	204,899	195,726	(9,173)	-4.48%
Public Works Administration	73,448	51,045	(22,403)	-30.50%
Central Shops	61,951	89,729	27,777	44.84%
Streets Division	155,780	188,455	32,675	20.98%
Building Maintenance Facilities	189,794	147,662	(42,131)	-22.20%
Community Development	35,856	36,440	584	1.63%
Economic Development	0	0	0	0.00%
Grant Writer	62	0	(62)	0.00%
Building Code Enforcement	32,793	32,022	(771)	-2.35%
Police Administration	727,712	775,179	47,467	6.52%
Animal Control	51,375	47,958	(3,418)	-6.65%
911 Center	233,414	201,964	(31,450)	-13.47%
Fire Department	433,785	283,693	(150,092)	-34.60%
Code Enforcement	22,516	18,994	(3,521)	-15.64%
Ancillary	27,500	24,750	(2,750)	0.00%
Nonprofit Agencies	56,250	50,625	(5,625)	0.00%
Downtown Development	39,915	38,025	(1,890)	-4.74%
Wyoming Community Gas	0	0	0	0.00%
Dangerous Buildings	0	0	0	0.00%
Housing Expenses	3,023	0	(3,023)	0.00%
Golf Course	139,426	223,120	83,694	60.03%
Club House	104,235	97,928	(6,307)	-6.05%
Recreation Center	280,952	232,126	(48,826)	-17.38%
Shooting Range	99,923	13,563	(86,359)	-86.43%
Green Spaces	163,725	205,397	41,673	0.00%
<b>Total Expenditures</b>	<b>\$3,764,524</b>	<b>\$3,551,226</b>	<b>(\$213,297)</b>	<b>-5.67%</b>

<b>FY2025 YTD Expenditures as Compared to Budget</b>				
	<b>Budget</b>	<b>YTD Oct</b>	<b>Variance</b>	
	<b>2025</b>	<b>2024</b>		
City Council	\$97,790	\$37,022	(\$60,768)	37.86%
City Manager	439,727	132,111	(307,616)	30.04%
City Attorney	307,290	102,849	(204,441)	33.47%
Municipal Judge	208,976	61,906	(147,070)	29.62%
Information Technology	382,732	101,166	(281,566)	26.43%
Human Resources	148,702	44,191	(104,511)	29.72%
CATS Bus	60,046	18,723	(41,323)	31.18%
Finance Department	485,155	98,856	(386,299)	20.38%
Non Departmental	622,579	195,726	(426,853)	31.44%
Public Works Administration	180,348	51,045	(129,303)	28.30%
Central Shops	399,329	89,729	(309,600)	22.47%
Streets Division	737,111	188,455	(548,656)	25.57%
Building Maintenance Facilities	633,287	147,662	(485,625)	23.32%
Community Development	121,455	36,440	(85,015)	30.00%
Economic Development	0	0	0	0.00%
Grant Writer	0	0	0	0.00%
Building Code Enforcement	111,503	32,022	(79,481)	28.72%
Police Administration	2,669,519	775,179	(1,894,340)	29.04%
Animal Control	171,924	47,958	(123,966)	27.89%
911 Center	707,488	201,964	(505,524)	28.55%
Fire Department	1,334,018	283,693	(1,050,325)	21.27%
Code Enforcement	105,523	18,994	(86,529)	18.00%
Ancillary	49,500	24,750	(24,750)	50.00%
Nonprofit Agencies	101,250	50,625	(50,625)	50.00%
Downtown Development	173,021	38,025	(134,996)	21.98%
Wyoming Community Gas	0	0	0	0.00%
Dangerous Buildings	0	0	0	0.00%
Housing Expenses	0	0	0	0.00%
Golf Course	507,361	223,120	(284,241)	43.98%
Club House	238,713	97,928	(140,785)	41.02%
Recreation Center	942,423	232,126	(710,297)	24.63%
Shooting Range	70,300	13,563	(56,737)	19.29%
Green Spaces	791,585	205,397	(586,188)	25.95%
<b>Total Expenditures</b>	<b>\$12,798,655</b>	<b>\$3,551,226</b>	<b>(\$9,247,429)</b>	<b>27.75%</b>



# The CITY of **RAWLINS** WYOMING

## Summary of the October 2024 Financial Report

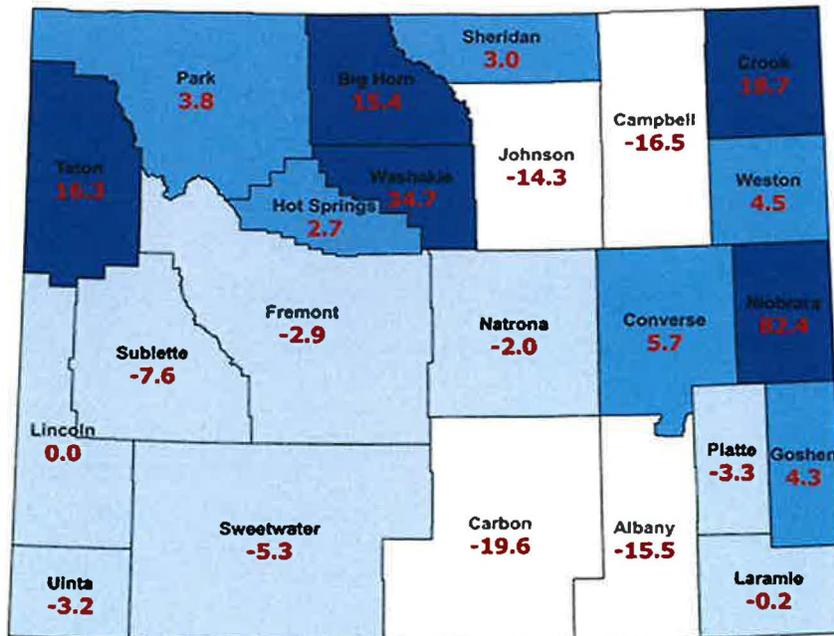
### General Fund

#### Revenue

- Total revenues collected (net of the ARPA Grant and Transfers) as of October 2024 were \$4,246,258 as compared to \$5,127,614 as of October 2023. This is a decrease of \$881,356 or 17.19%. Taxes and Assessments decreased from \$4,175,123 in October 2023 to \$3,329,873 in October 2024. This is a decrease of \$845,250 or 20.24%. According to the Wyoming Department of Revenue the annual percent change in taxable sales from the second quarter 2023 through the second quarter of 2024 for Carbon County was a decrease of 19.6%.

### Annual Percent Change in Taxable Sales: 2Q2023 - 2Q2024

Wyoming = -2.3%



Source: Wyoming Department of Revenue

According to the October 2024 Consensus Revenue Estimating Group report (CREG report) this marked slowdown in sales and use collections is the result of continued higher spending on wind power projects and strong lodging sales, mixed with falling inflation and a deceleration in mining activities, which more than offset the reduction after incorporating IAPs made to local governments as a result of large industrial projects. In Carbon County there was less spending on the wind power projects which reduced the amount of sales and use taxes received. The CREG report is forecasting a downward adjustment in sales and use tax due to a general slowdown in economic activities, including mining and consumer consumption, as well as cooling inflation.

- Each year the City of Rawlins receives a payment from the State of Wyoming for supplemental state funds. These funds supplement sales taxes that would have been collected if groceries were still taxable. At the 2024 Legislative Session, the Legislature allotted \$146.25B for the direct distribution. Per House Bill 70 the City of Rawlins allocation is \$741,576. These funds are distributed in two payments on August 15, 2024, and January 15, 2025. The city received the first installment of \$370,788 in August 2024.
- Total Taxes and Assessments (retail sales tax, general use tax, motor vehicle tax, etc.) of \$4,175,123 collected as of October 2023 were \$845,250 (20.24%) lower than the October 2024 total of \$3,329,873. Collections of Taxes and Assessments are slightly below the expected (budgeted) amounts in Fiscal Year 2024. To date, 33.00% of budgeted amounts have been collected compared to 33.33% of the year having elapsed.
- Franchise Fees collected as of October 2024 were \$252,255 which is \$18,163, or 7.76% higher than collections as of October 2023 of \$234,092.
- Intergovernmental Revenues of \$190,452 collected as of October 2024 were \$58,597, or 23.53% lower than the October 2023 total of \$249,049. Included in the July 2024 total is the receipt of \$75,000 related to reimbursement from the Carbon County School District No.1 for the Student Resource Officer. Payment of \$75,000 was received in July 2023 for Fiscal Year 2024.

	Oct 2023	Oct 2024	Increase/ (Decrease)	Percent
Intergovernmental				
911 Surcharge	30,263	26,371	(3,892)	-12.86%
Animal Shelter Fees	3,854	2,783	(1,071)	-27.79%
Municipal Judge	56,136	55,312	(824)	-1.47%
Court Bonds	(2,242)	411	2,653	-118.32%
Advocate Grant - State	8,373	2,515	(5,858)	-69.97%
Advocate Grant - Federal	16,894	3,525	(13,368)	-79.13%
CATS Bus	1,271	2,470	1,199	94.33%
E-Citation	3,490	2,820	(670)	-19.20%
Resource Office Reimbursement	75,000	75,000	0	0.00%
Other	56,011	19,245	(36,766)	-65.64%
<b>Total Intergovernmental</b>	<b>249,049</b>	<b>190,452</b>	<b>(58,597)</b>	<b>-23.53%</b>

- Charges for Services of \$240,913 collected as of October 2024 were \$7,126, or 2.87% lower than the October 2023 total of \$248,039.

	Oct 2023	Oct 2024	Increase/ (Decrease)	Percent
Charges for Services				
Liquor Licenses	0	0	0	0.00%
Engineering/Building Permits	29,873	18,807	(11,066)	-37.04%
Contractor Licenses	5,953	2,557	(3,397)	-57.06%
Plan Reviews	8,506	6,368	(2,138)	-25.13%
Land Leases/Sale	12,000	20,000	8,000	66.67%
Cemetery Fees	7,940	2,270	(5,670)	-71.41%
Recreation Services	171,251	169,987	(1,264)	-0.74%
Other	12,516	20,924	8,409	67.18%
<b>Total Charges for Services</b>	<b>248,039</b>	<b>240,913</b>	<b>(7,126)</b>	<b>-2.87%</b>

- The only transfers recorded are to Central Garage for equipment repairs from the enterprise funds.

#### Expenditures

- Expenditures in October 2024 were \$3,551,226 as compared to \$3,764,524 in October 2023, a decrease of \$213,297, or 5.67%.
- Salaries have decreased 10.43% from \$1,710,304 in October 2023 to \$1,531,930 in October 2024. Factors leading to the decrease include several positions that have been vacated that the city has not been able to replace. Currently, the Police Department has seven

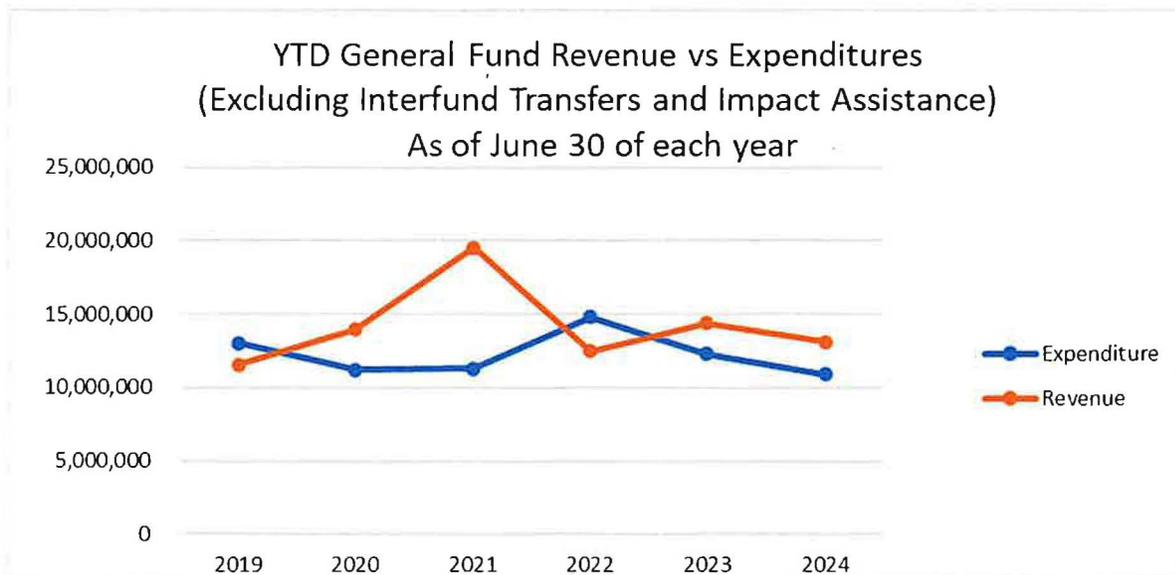
vacant officer positions and four vacant dispatcher positions. The Facilities department also has several positions that remain vacant.

- Employee benefits decreased 13.44% from \$769,312 in October 2023 to \$665,884 in October 2024. The decrease is a result of the several vacant positions.
- Year to date capital expenditure increased \$173,560 from the same time a year ago. The increase is due to commitments that were made in Fiscal Year 2024 and received in Fiscal Year 2025.

## General Fund Overview and Analysis

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

The graph below depicts the year-to-date history of revenues and expenditures (excluding interfund transfer) for the General Fund from 2019 to 2024.



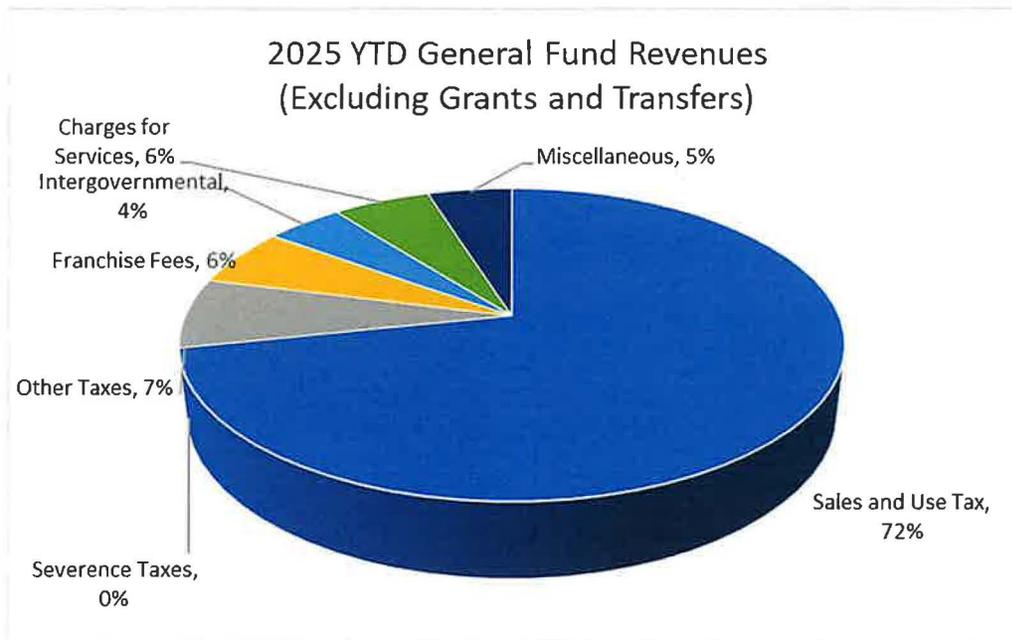
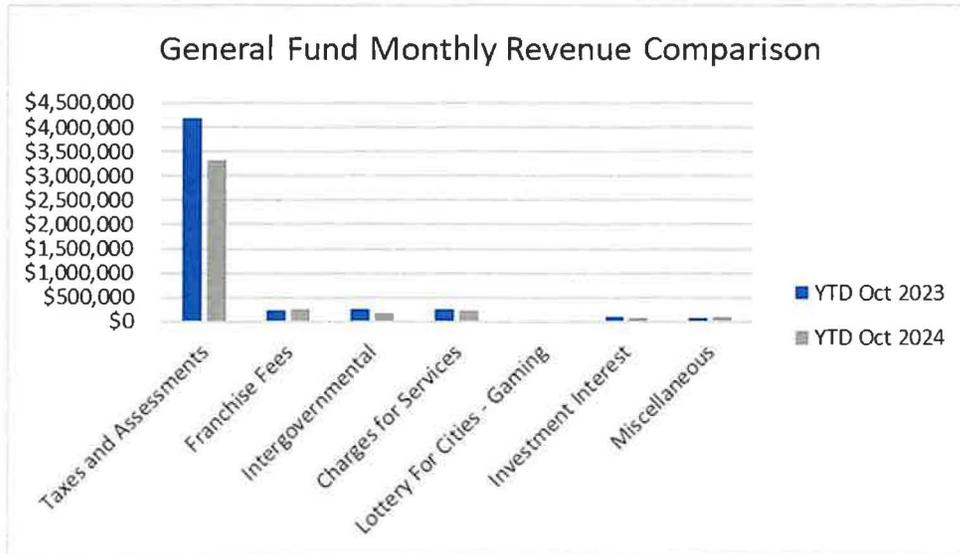
The increase in revenues in FY2020 is the result of increased sales tax receipts from the wind farm projects. The increase in revenue in FY2022 is the result of the receipt of ARPA funds of \$739,793. The increase in revenue in FY 2023 is the result of wind farm projects that are in the preliminary phase.

General Fund	October 2023	October 2024	Increase/ (Decrease)	Increase/ (Decrease)
Year-to-Date Revenues	\$5,127,614	\$4,246,258	(\$881,356)	-17.19%
Year-to-Date Expenditures	<u>3,764,524</u>	<u>3,551,226</u>	<u>(213,297)</u>	-5.67%
Net revenue over (under) expenditures	\$1,363,091	\$695,032	(\$668,058)	-49.01%

Revenues	Adopted Budget	October 2024	October YTD	Above/(Below) Budget	2024
Sales & Use Tax					
Sales Tax	\$3,205,255	\$335,845	\$1,174,377	(\$2,030,878)	36.64%
County Option Sales Tax	2,960,487	316,574	1,109,292	(1,851,195)	37.47%
State Sales Tax Out of State	408,857	44,070	154,104	(254,753)	37.69%
State Use Tax	254,564	18,081	64,613	(189,951)	25.38%
County Options Use Tax	391,070	27,465	98,817	(292,253)	25.27%
State Use Tax Out of State	206,158	14,645	52,333	(153,825)	25.39%
Supplemental State Funding	741,576	0	370,788	(370,788)	50.00%
Federal Mineral Royalty	300,000	0	0	(300,000)	0.00%
Severance Tax	296,000	0	0	(296,000)	0.00%
Motor Vehicle Tax	287,500	0	79,200	(208,300)	27.55%
Property Tax	575,000	0	28,918	(546,082)	5.03%
Gasoline Tax	389,900	55,256	161,316	(228,584)	41.37%
Cigarette Tax	38,000	3,226	12,582	(25,418)	33.11%
Lodgers Tax	36,000	7,450	23,535	(12,465)	65.37%
<b>Total Taxes</b>	<b>10,090,367</b>	<b>822,612</b>	<b>3,329,873</b>	<b>(6,760,494)</b>	<b>33.00%</b>
Franchise Fees					
Black Hills Energy	260,000	35,943	94,215	(165,785)	36.24%
Rocky Mountain Power	365,000	35,725	138,700	(226,300)	38.00%
Charter Communications	80,000	0	15,282	(64,718)	19.10%
Fatbeam LLC	13,000	1,046	4,058	(8,942)	31.22%
<b>Total Franchise Fees</b>	<b>718,000</b>	<b>72,715</b>	<b>252,255</b>	<b>(465,745)</b>	<b>35.13%</b>
Intergovernmental					
911 Surcharge	80,000	6,938	26,371	(53,629)	32.96%
Animal Shelter Fees	9,365	2,469	2,783	(6,582)	29.72%
Municipal Judge	120,000	15,851	55,312	(64,688)	46.09%
Court Bonds	0	2,629	411	411	0.00%
Advocate Grant - State	17,000	1,237	2,515	(14,485)	14.79%
Advocate Grant - Federal	35,000	1,219	3,525	(31,475)	10.07%
CATS Bus	3,000	501	2,470	(530)	82.33%
E-Citation	10,000	0	2,820	(7,180)	28.20%
Resource Office Reimbursement	75,000	0	75,000	0	100.00%
Recreation Grants	0	0	0	0	0.00%
Other	14,550	4,567	19,245	4,695	132.27%
<b>Total Intergovernmental</b>	<b>363,915</b>	<b>35,411</b>	<b>190,452</b>	<b>(173,463)</b>	<b>52.33%</b>
Charges for Services					
Liquor Licenses	37,333	0	0	(37,333)	0.00%
Engineering/Building Permits	62,500	4,893	18,807	(43,693)	30.09%
Contractor Licenses	27,000	282	2,557	(24,443)	9.47%
Plan Reviews	25,000	1,756	6,368	(18,632)	25.47%
Land Leases/Sale	63,000	4,000	20,000	(43,000)	31.75%
Cemetery Fees	9,000	250	2,270	(6,730)	25.22%
Recreation Services	743,987	17,301	169,987	(574,000)	22.85%
Other	63,564	6,963	20,924	(42,640)	32.92%
<b>Total Charges for Services</b>	<b>1,031,384</b>	<b>35,446</b>	<b>240,913</b>	<b>(790,471)</b>	<b>23.36%</b>
Lottery For Cities	70,000	0	20,790	(49,210)	29.70%
Horse Racing	80,000	0	101,082	21,082	126.35%
ARPA Grant	0	0	0	0	0.00%
Investment Interest	340,000	4,642	82,562	(257,438)	24.28%
Operating Transfers	84,988	28,329	28,329	(56,659)	33.33%
Miscellaneous	20,000	0	0	(20,000)	0.00%
<b>Total Revenues</b>	<b>\$12,798,654</b>	<b>\$999,154</b>	<b>\$4,246,258</b>	<b>(\$8,552,396)</b>	<b>33.18%</b>

<b>Expenditures</b>	<b>Adopted Budget</b>	<b>Oct 2024</b>	<b>Oct YTD</b>	<b>Above/(Below) Budget</b>	<b>2025</b>
City Council	\$97,790	\$6,101	\$37,022	(\$60,768)	37.86%
City Manager	439,727	40,159	132,111	(307,616)	30.04%
City Attorney	307,290	29,563	102,849	(204,441)	33.47%
Municipal Judge	208,976	14,485	61,906	(147,070)	29.62%
Information Technology	382,732	16,403	101,166	(281,566)	26.43%
Human Resources	148,702	10,073	44,191	(104,511)	29.72%
CATS Bus	60,046	4,608	18,723	(41,323)	31.18%
Finance Department	485,155	24,031	98,856	(386,299)	20.38%
Non Departmental	622,579	41,180	195,726	(426,853)	31.44%
Public Works Administration	180,348	8,407	51,045	(129,303)	28.30%
Central Shops	399,329	25,668	89,729	(309,600)	22.47%
Streets Division	737,111	59,433	188,455	(548,656)	25.57%
Building Maintenance Facilities	633,287	59,408	147,662	(485,625)	23.32%
Community Development	121,455	8,247	36,440	(85,015)	30.00%
Economic Development	0	0	0	0	0.00%
Grant Writer	0	0	0	0	0.00%
Building Code Enforcement	111,503	8,425	32,022	(79,481)	28.72%
Police Administration	2,669,519	181,177	775,179	(1,894,340)	29.04%
Animal Control	171,924	13,278	47,958	(123,966)	27.89%
911 Center	707,488	32,830	201,964	(505,524)	28.55%
Fire Department	1,334,018	75,103	283,693	(1,050,325)	21.27%
Code Enforcement	105,523	5,348	18,994	(86,529)	18.00%
Ancillary	49,500	12,375	24,750	(24,750)	50.00%
Nonprofit Agencies	101,250	25,313	50,625	(50,625)	50.00%
Downtown Development	173,021	9,523	38,025	(134,996)	21.98%
Wyoming Community Gas	0	0	0	0	0.00%
Dangerous Buildings	0	0	0	0	0.00%
Housing Expenses	0	0	0	0	0.00%
Golf Course	507,361	43,454	223,120	(284,241)	43.98%
Club House	238,713	14,265	97,928	(140,785)	41.02%
Recreation Grants	0	0	41,468	41,468	0.00%
Recreation Center	942,423	43,999	190,658	(751,765)	20.23%
Shooting Range	70,300	3,129	13,563	(56,737)	19.29%
Green Spaces	791,585	47,928	205,397	(586,188)	25.95%
<b>Total Expenditures</b>	<b>\$12,798,655</b>	<b>\$863,910</b>	<b>\$3,551,226</b>	<b>(\$9,247,429)</b>	<b>27.75%</b>

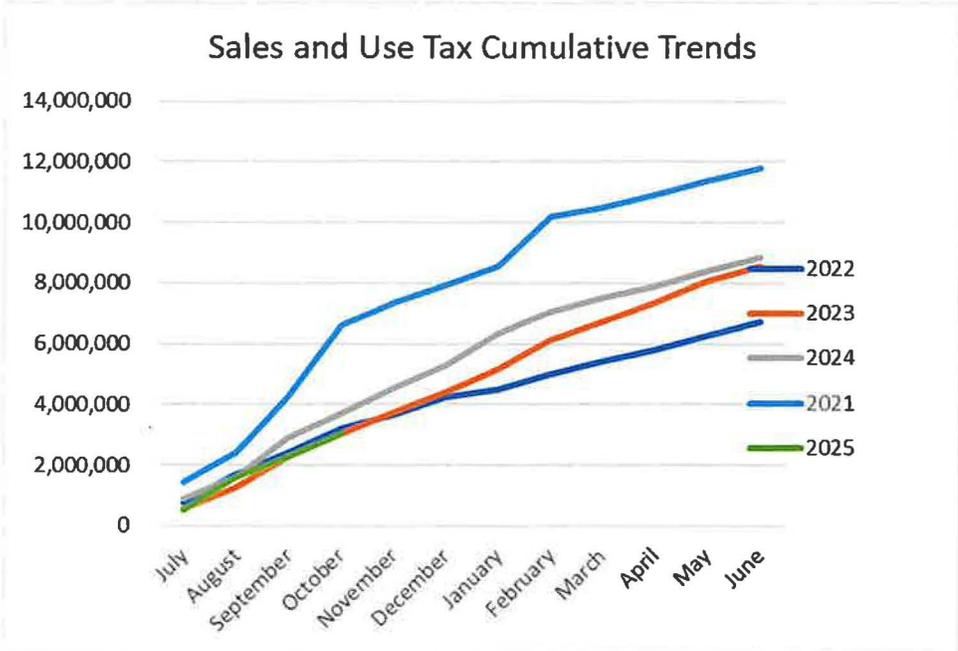
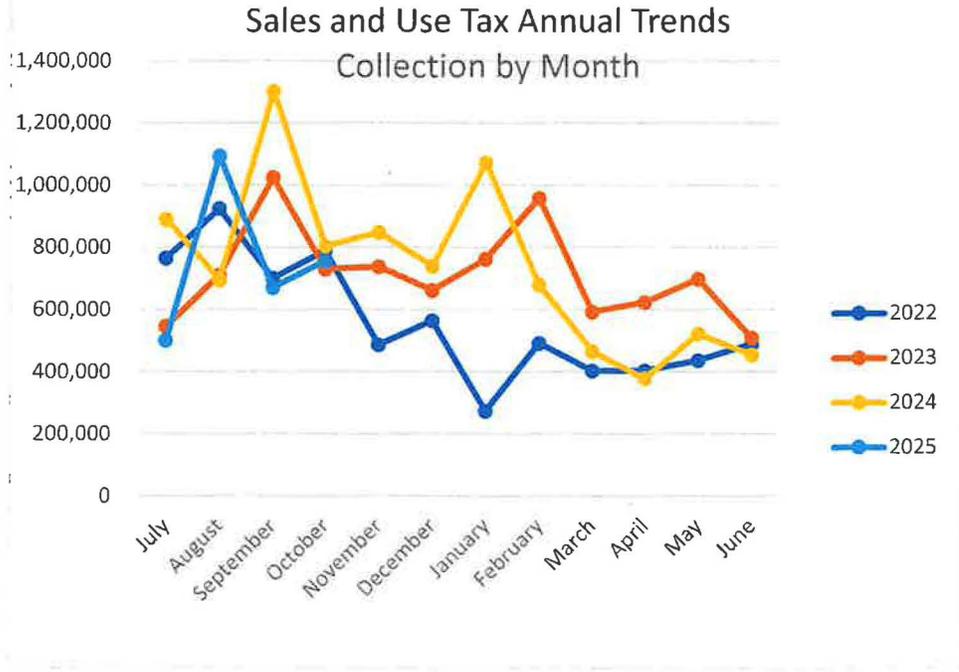
## General Fund Revenues



## Taxes

The major source of revenues for the General Fund is taxes. The following information is for actual year-to-date collections as of October 31, 2024, compared to the same period in 2023.

- **Property Tax** – Property taxes are collected based on the assessed value of the mill levy of properties in the City. Property taxes collected through October 2024 were \$28,918 while the budget was set at \$575,000. Property taxes are levied by Carbon County and are due semiannually in May and November. The Carbon County Treasurer forwards the taxes collected to the City the month following collection. Therefore, the payments received in December and June will reflect the majority of the taxes collected.
- **Federal Mineral Royalties** - Wyoming statutes provide that 9.375% of up to \$198 million of Federal Mineral Royalties, not including coal bonus funds, received by the state of Wyoming annually will be distributed to cities and towns.
- **Severance Tax** – The severance tax to cities and towns is derived from a 9.25% share of a \$155 million distribution account funded from severance taxes on all minerals produced in the state.
- **Sales Tax** – In 1993, the state increased the sales and use tax to \$0.04 and decreased the distribution to local government to 28%. The 2000 Legislature made this rate permanent. In 2002, the legislature approved an increase in the common local government share to 29% starting July 1, 2002, and to 31% starting July 1, 2004. 1% goes back to the Department of Revenue for administration fees. Overall, sales and use taxes were \$669,462 lower as of October 2024 compared to October 2023. As of October, 2024 collections of Sales Tax is at 37.03% of the annual budget which is 3.70% ahead of expected.
- **Gasoline Tax** – The source of this revenue is a tax of \$.024 per gallon. Distribution of the tax is as follows: 57.5% to the State Highway Fund, 13.5% to counties, 14% to the County Road Fund, 15% to cities and towns. Prior to FY 2003, cities and towns received revenue only from \$.011 of the tax.
- **Special Fuels Tax** – The source of this revenue is a tax of \$0.24 per gallon. After a deduction of 2% for administration cost, the remainder is distributed as follows: 20% to the counties, 5% to cities and towns, and the remainder to the State Highway Fund.
- **Motor Vehicle Tax** – Motor vehicle taxes are collected by the counties and remitted monthly to the City. Through October 2024, motor vehicle taxes collected were lower than the same period in 2023 by \$23,794.
- **Cigarette Tax** – Historically, Wyoming has imposed an excise tax of \$0.006 on each cigarette, or \$.012 cents per package of 20 cigarettes, sold by a wholesaler, who retains 6% of the total collected. Of the remainder 33 1/3% is distributed to cities, towns, and counties. The remaining amount is divided with 38 1/4% going to the State General Fund and 61 3/4% to cities, town, and counties. Year-to-date collections are \$12,582 compared to \$13,908 as of October 2023, which is a decrease of \$1,326 or 9.53%.
- **Franchise Fees** – Included in these revenues are fees related to various utilities. The city has collected \$252,255 as of October 2024, compared to \$234,092 for October 2023.
- **Wyoming Lottery** – The source of this revenue is the Wyoming Lottery – WyoLotto – which features Powerball, Cowboy Dray, Lucky for Life, 2 by 2, Keno and Mega Millions games sold through approved retailers.



### **Intergovernmental Revenues**

This category includes revenue recovery for several services which the city provides to other governments as well as federal, state and local shared revenues. Year-to-date intergovernmental are \$190,452 as compared to \$249,049 in October 2023, a decrease of \$58,597. Included in the intergovernmental revenues for October 2023 is \$75,000 in reimbursements from Carbon County School District No.1 for the school resource officer. Payment was received in July 2023 for Fiscal Year 2024.

### **Charges for Services**

There are several smaller fees that are charged by the city in various departments. Charges for services as of October 31, 2024, were \$240,913, as compared to \$248,039 as of October 31, 2023, a decrease of \$7,126, or 2.87%.

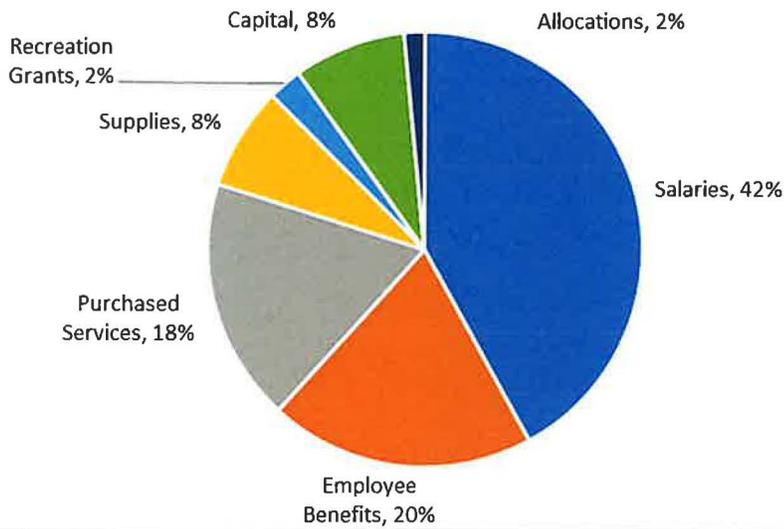
### **Investment Income**

This is the amount of interest earned in the City's investments. As of October 2024, interest earnings were \$82,562 compared to \$90,564 in October 2023, a decrease of \$8,002, or 8.84%.

### **General Fund Expenditures**

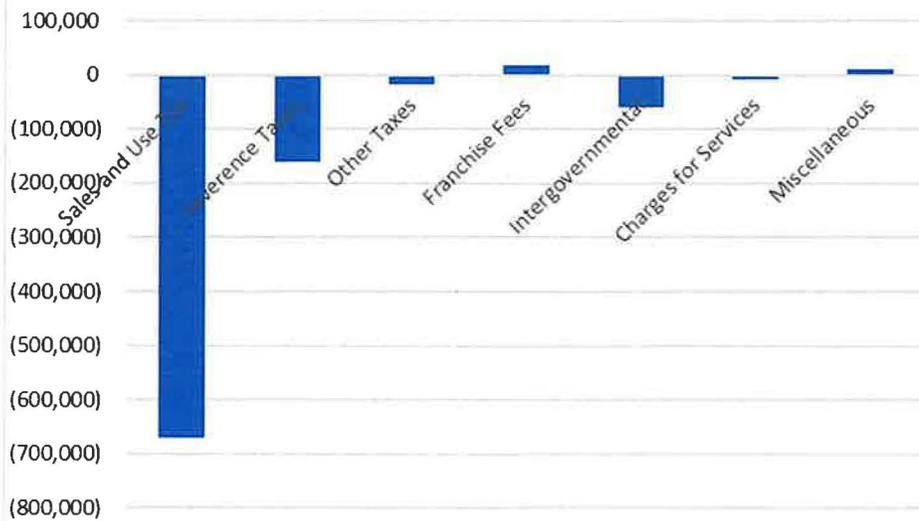
The total budgeted General Fund Expenditures for 2024 are \$12,798,655 excluding \$1,806,395 for Transfers. Of this amount, \$7,906,436, or 61.78%, is related to personnel costs (salaries and employee benefits). For the year-to date October 2024, General Fund expenditures were \$3,551,226 as compared to \$3,764,524 in October 2023, resulting in a decrease of \$213,298, or 5.67%.

### General Fund FY 2025 Budgeted Expenditures

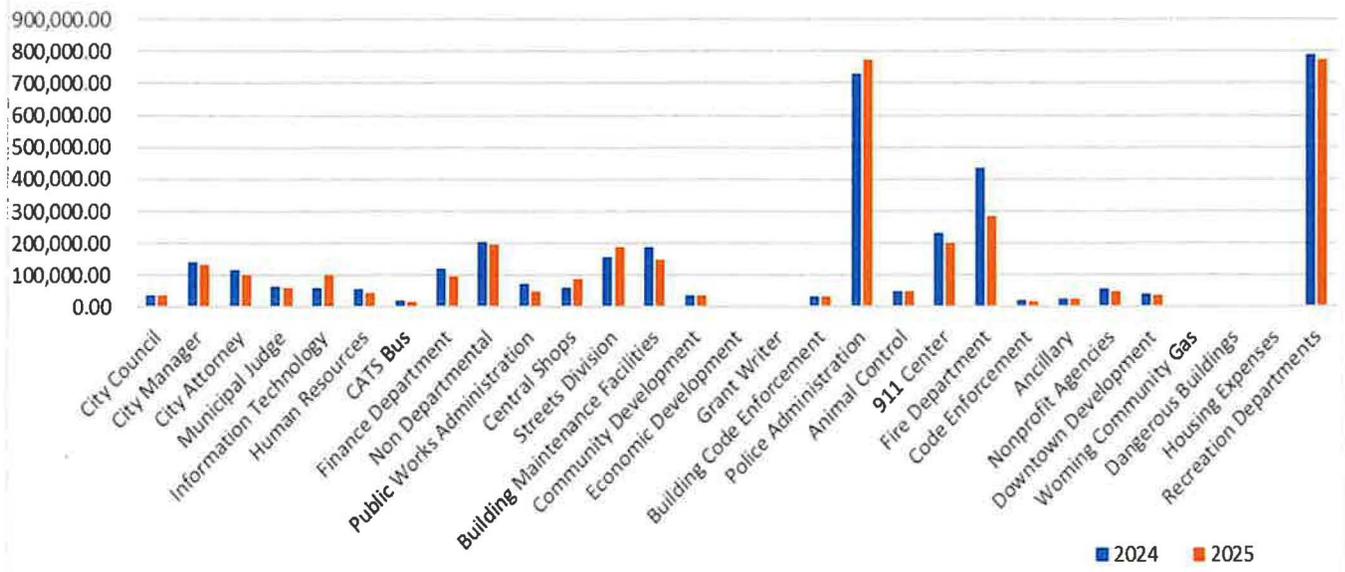


### General Fund Expenditure Year-To-Change by Department

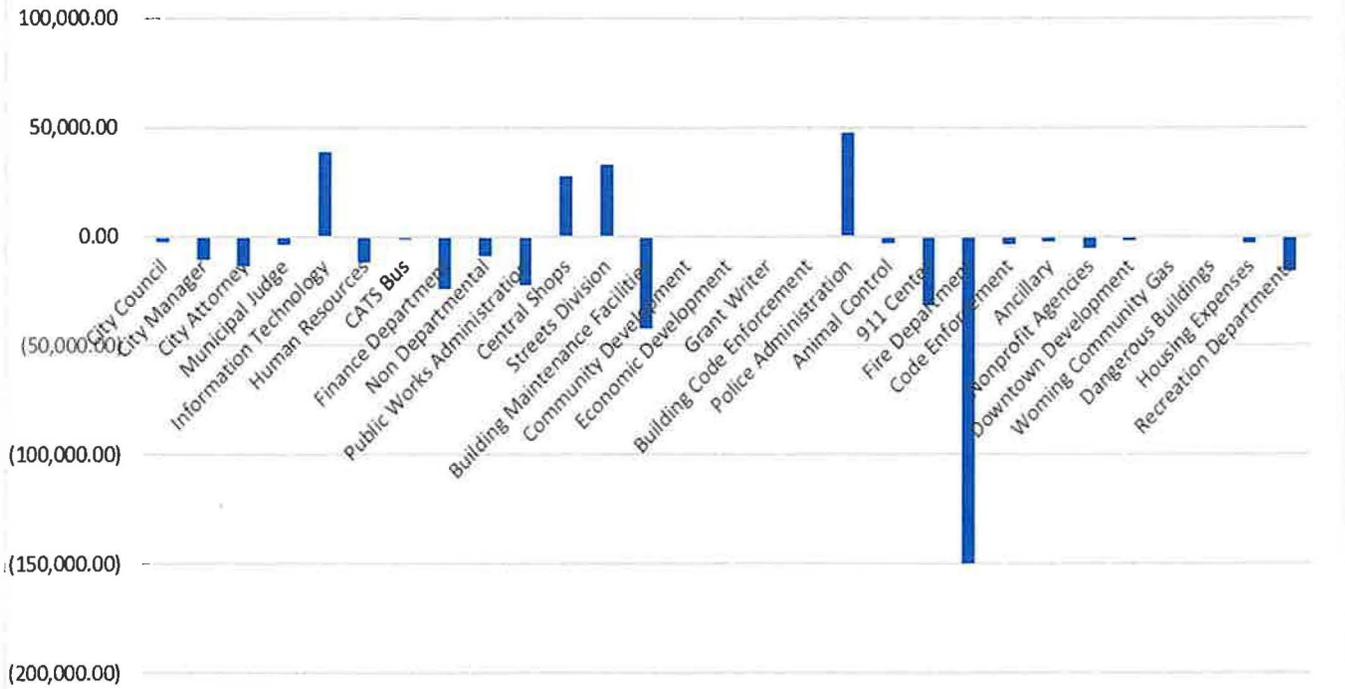
#### 2025 Year-To-Date Change in General Fund Revenue Compared to Prior Year



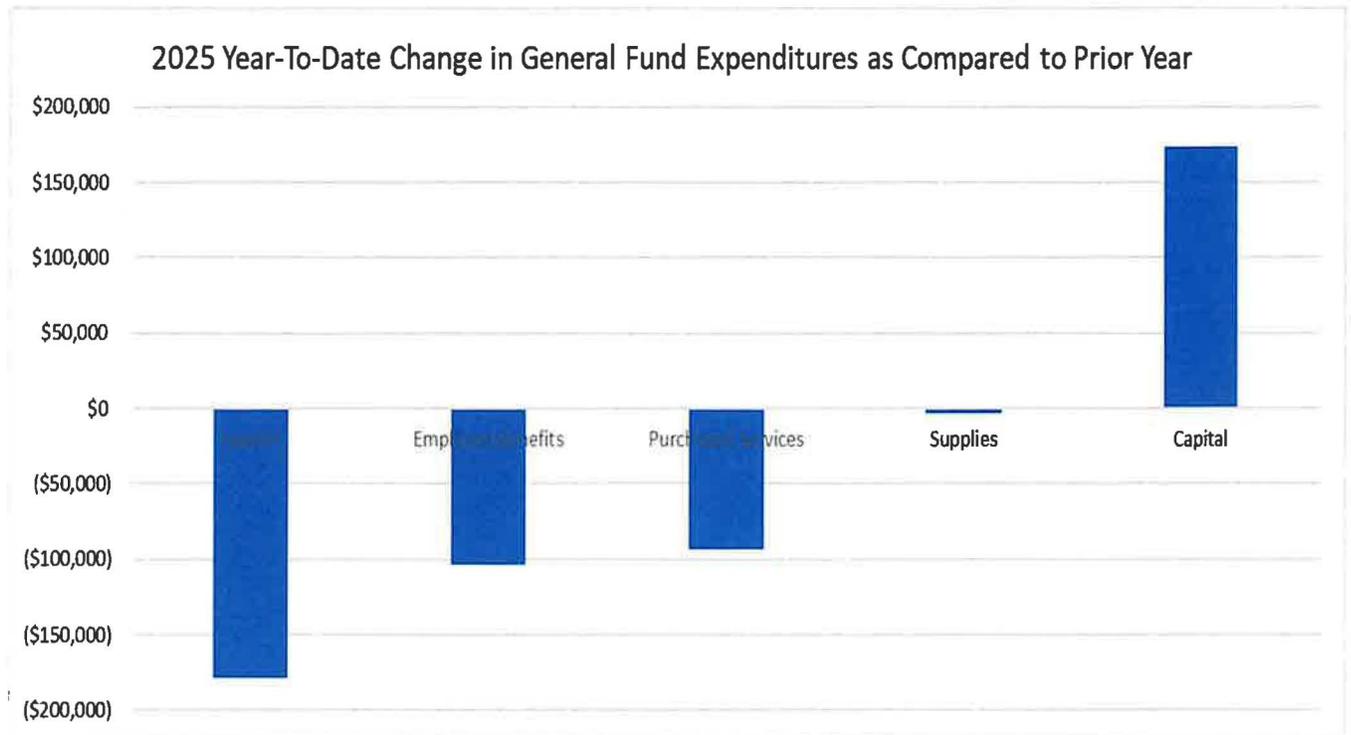
### YTD General Fund Expenditures by Department



### 2025 Year-To-Date Change in General Fund Expenditures as Compared to Prior Year



### General Fund Expenditure Year-To-Date by Object



Golf Course	Budget FY 2025	Oct 2024 YTD	Above/(Below) Budget	2025
<b>Revenue</b>				
Memberships	\$64,000	\$2,502	(\$61,498)	3.91%
Pro Shop	50,000	46,582	(3,418)	93.16%
Greens Fees	77,440	52,790	(24,650)	68.17%
Cart Rental	65,700	33,886	(31,814)	51.58%
Miscellaenous	3,450	4,300	850	124.63%
Total Revenue	260,590	140,060	(120,530)	53.75%
<b>Expenditure</b>				
<b>Golf Course</b>				
Salaries	208,495	66,698	(141,797)	31.99%
Employee Benefits	77,117	19,949	(57,168)	25.87%
Purchased Services	78,950	27,935	(51,015)	35.38%
Supplies	64,800	33,113	(31,687)	51.10%
Capital	78,000	75,425	(2,575)	96.70%
Total Golf Course Expenditures	507,362	223,120	(284,242)	43.98%
<b>Pro Shop</b>				
Salaries	103,010	37,103	(65,907)	36.02%
Employee Benefits	29,703	9,912	(19,791)	33.37%
Purchased Services	49,500	14,362	(35,138)	29.02%
Supplies	56,500	36,550	(19,950)	64.69%
Capital	0	0	0	0.00%
Total Pro Shop Expenditures	238,713	97,928	(140,785)	41.02%
Total Golf Course Expenditures	746,075	321,048	(425,027)	43.03%
Net Income (Loss)	(485,485)	(180,988)	304,497	37.28%
General Fund Transfer	485,485	463,933	(21,552)	95.56%
Total Impact on Cash Reserves	0	282,945	282,945	
Revenue Percentage	34.93%	43.63%		

Recreation Center	Budget	June 2025	Above/(Below)	
	FY 2025	YTD	Budget	2025
<b>Revenue</b>				
Gun Range	\$20,500	\$3,946	(\$16,554)	19.25%
Memberships	80,122	10,753	(69,370)	13.42%
Programing	53,000	10,139	(42,861)	19.13%
Miscellaenous	5,775	9,180	3,405	158.96%
<b>Total Revenue</b>	<b>159,397</b>	<b>34,018</b>	<b>(125,379)</b>	<b>21.34%</b>
<b>Expenditure</b>				
<b>Shooting Range</b>				
Salaries	44,884	10,224	(34,660)	22.78%
Employee Benefits	8,542	1,231	(7,311)	14.41%
Purchased Services	10,374	1,338	(9,036)	12.89%
Supplies	6,500	771	(5,729)	11.86%
Capital	0	0	0	#DIV/0!
<b>Total Shooting Range Expenditures</b>	<b>70,300</b>	<b>13,563</b>	<b>(56,737)</b>	<b>19.29%</b>
<b>Recreation Center</b>				
Salaries	287,178	77,686	(209,492)	27.05%
Employee Benefits	147,365	41,324	(106,041)	28.04%
Purchased Services	127,480	26,887	(100,593)	21.09%
Supplies	31,400	13,029	(18,371)	41.49%
Capital	25,000	31,733	6,733	126.93%
<b>Total Recreation Expenditures</b>	<b>618,423</b>	<b>190,658</b>	<b>(427,765)</b>	<b>30.83%</b>
<b>Total Recreation Expenditures</b>	<b>688,723</b>	<b>204,221</b>	<b>(484,502)</b>	<b>29.65%</b>
<b>Net Income (Loss)</b>	<b>(529,326)</b>	<b>(170,204)</b>	<b>359,122</b>	<b>32.15%</b>
General Fund Transfer	529,326	106,343	(422,983)	20.09%
<b>Total Impact on Cash Reserves</b>	<b>0</b>	<b>(63,861)</b>	<b>(63,861)</b>	<b>0.00%</b>
<b>Revenue Percentage</b>	<b>23.14%</b>	<b>16.66%</b>		

**City of Rawlins**  
**Capital**  
**June 30, 2025**

<b>General Fund Capital</b>	<u>Budget</u>	<u>Expended Oct-24</u>	<u>Remaining</u>
<b>Fire Department</b>			
Replace 2013 Pickup	\$70,000		\$70,000
Breathing Air Compressor	85,000		85,000
5-6 Sets of PPE	16,000	42	15,958
Crack Sealing on Fire Station #2 Parking Lot	40,000		40,000
<b>Green Spaces</b>			
Lean To	15,000	13,247	1,753
Snow Blower	45,000		45,000
VFW Asphalt	100,000		100,000
VFW Building Renovation	100,000	9,717	90,283
Lower Baseball Field Infield	45,000	14,683	30,317
<b>Recreation Center</b>			
Floor Resurfacing	15,000		15,000
Batting Cage Net	10,000		10,000
<b>Central Shop</b>			
UP6-15C 125psi Rotary Screw Compressor	13,907		13,907
Shop Lifts	40,082		40,082
Chassis Cab F-550 XL	61,255		61,255
<b>Golf Course</b>			
John Deere Bunker Rake	26,000	26,000	0
Tru Turf Greens Roller	22,000	20,400	1,600
Golf Card Lease	30,000	29,025	975
<b>Information Technology</b>			
Servers	65,756		65,756
<b>Police Department</b>			
Replace Mobile Radios	150,000		150,000
Vehicles		129,871	(129,871)
<b>Public Works</b>			
Broom and Other Equipment	50,000	11,561	38,439
<b>Total Capital</b>	<b>\$1,000,000</b>	<b>\$254,546</b>	<b>\$745,455</b>
<b>Deferred Maintenance</b>			
City Hall	\$340,000	\$17,600	\$322,400
Public Works	335,000	15,654	319,346
Police Department	150,000	17,992	132,008
Golf Course Club House	185,000		185,000
Recreation Center	730,000	31,733	698,268
<b>Total Deferred Maintenance</b>	<b>\$1,740,000</b>	<b>\$82,979</b>	<b>\$1,657,021</b>

**Enterprise Funds Capital**

**Water Fund**

**Water Distribution Infrastructure**

	<u>Budget</u>	<u>Expended Oct-24</u>	<u>Remaining</u>
Water Line Between Spruce/Pine from 7th to 10th	\$500,000		\$500,000
Water Line Between Pine/Buffalo from 7th to 10th	500,000		500,000
Water Line Between Buffalo/Cedar from 7th to 10th	500,000		500,000
Water Line Between Cedar/Front from 7th to 10th	500,000		500,000

**Water Distribution**

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

**Total Water Fund**

	<u>\$2,285,000</u>		<u>\$2,285,000</u>
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**Sewer Fund**

**Wastewater Treatment Plant**

Sewer Line Inspection	\$70,000		\$70,000
Manhole Replacement	90,000		90,000
Wastewater Treatment Equipment	225,000		225,000
Wastewater Infrastructure	369,322		369,322
	<u>\$754,322</u>		<u>\$754,322</u>

### Impact Assistance Funds

Cash - Impact Assistance	<u>\$2,540,837</u>
Fund Balance, June 2013	39,342
Revenues Over Expenditures	<u>2,501,495</u>
Fund Balance, October 2024	<u>2,540,837</u>
Revenues - July 2013 through October 2024	5,569,366
Expenditures - July 2013 through October 2024	<u>3,067,870</u>
Revenues Over Expenditures	<u>\$2,501,495</u>

### Specific Purpose Tax 2019 (Sixth Penny)

Cash	<u>\$5,230,122</u>
Fund Balance, June 2020	0
Revenues Over Expenditures	<u>5,230,122</u>
Fund Balance, October 2024	<u>5,230,122</u>
Revenues - July 2020 through October 2024	7,319,064
Expenditures - July 2020 through October 2024	<u>2,088,942</u>
Revenues Over Expenditures	<u>\$5,230,122</u>

### Capital Facilities Fund

Cash	<u>\$41,962</u>
Fund Balance, July 2020	40,537
Revenues Over Expenditures	<u>1,425</u>
Fund Balance, October 2024	<u>41,962</u>
Revenues - July 2020 through October 2024	1,425
Expenditures - July 2020 through October 2024	0
Revenues Over Expenditures	<u>\$1,425</u>

## Capital Facilities Tax #2

Cash	\$28,417
Fund Balance, July 2020	11,566
Revenues Over Expenditures	16,851
Fund Balance, June 2024	28,417
Revenues - July 2020 through June 2024	918,807
Expenditures - July 2020 through June 2024	901,956
Revenues Over Expenditures	\$16,851

## 2025 Year-To-Date City Funds At-A Glance

	Revenue	Expenditure	Net Revenue Over/(Under) Expenditure
<b>Governmental Fund Types</b>			
General Fund	\$4,246,258	\$3,551,226	\$695,032
Impact Assistance	157,263	214,183	(56,920)
Capital Facilities Tax	457,825	0	457,825
<b>Total Governmental Fund Types</b>	<b>4,861,346</b>	<b>3,765,409</b>	<b>1,095,937</b>
<b>Proprietary Fund Types</b>			
<b>Enterprise</b>			
Water Fund	1,786,416	534,948	1,251,468
Sewer Fund	640,399	274,849	365,550
Landfill Fund	664,303	489,383	174,920
Recycling Fund	107,987	79,103	28,884
<b>Total Proprietary Fund Types</b>	<b>3,199,106</b>	<b>1,378,283</b>	<b>1,820,823</b>
<b>All Fund Types</b>	<b>\$8,060,452</b>	<b>\$5,143,692</b>	<b>\$2,916,760</b>

**City of Rawlins**

**Cash Flow Statement – Water Fund**

**October 31, 2025**

	October 2024	October YTD	FY2025 Budget	Above/(Below) Budget	2025
<b>Revenue</b>					
Water Usage Fees	\$360,340	\$1,675,860	\$4,484,631	(\$2,808,771)	37.37%
Miscellaneous	6,043	32,350	110,000	(77,650)	29.41%
Interest Income	64,577	78,206	10,000	68,206	782.06%
Grant Income	0	0	500,000	(500,000)	0.00%
<b>Total Revenue</b>	<u>430,959</u>	<u>1,786,416</u>	<u>5,104,631</u>	<u>(2,818,215)</u>	<u>35.00%</u>
<b>Expenditure</b>					
<b>Utilities Water</b>					
Salaries	11,607	54,996	267,505	(212,509)	20.56%
Employee Benefits	6,441	29,260	137,789	(108,529)	21.24%
Purchased Services	3,713	46,534	105,540	(59,006)	44.09%
Supplies	9,094	31,216	208,500	(177,285)	14.97%
Capital	0	0	2,285,000	(2,285,000)	0.00%
Debt Service	0	84,913	284,706	(199,793)	29.82%
Transfer	5,623	5,623	0	5,623	-0.00%
<b>Total Utilities Water</b>	<u>36,478</u>	<u>252,541</u>	<u>3,289,040</u>	<u>(3,036,499)</u>	<u>7.68%</u>
<b>Water Treatment Plant</b>					
Salaries	13,193	58,207	269,425	(211,218)	21.60%
Employee Benefits	7,614	29,801	169,689	(139,888)	17.56%
Purchased Services	61,824	173,562	596,000	(422,438)	29.12%
Supplies	1,220	13,770	202,000	(188,230)	6.82%
Capital	0	0	243,000	(243,000)	0.00%
Debt Service	0	0	314,272	(314,272)	0.00%
Transfer	7,068	7,068	21,205	(14,137)	33.33%
<b>Total Water Treatment Plant</b>	<u>90,921</u>	<u>282,407</u>	<u>1,815,591</u>	<u>(1,533,184)</u>	<u>15.55%</u>
<b>Total Water Fund Expenditures</b>	<u>127,399</u>	<u>534,948</u>	<u>5,104,631</u>	<u>(4,569,683)</u>	<u>10.48%</u>
<b>Net Income (Loss)</b>	303,560	1,251,468	0	1,751,468	0.00%
Cash Reserves			0		
Contingency			0		
<b>Total Impact on Cash Reserves</b>			<u>0</u>		

**City of Rawlins**  
**Cash Flow Statement – Sewer Fund**  
**October 31, 2024**

	October 2024	October YTD	FY2025 Budget	Above/(Below) Budget	2025
<b>Revenue</b>					
Sewer Usage Fees	\$155,374	\$633,308	\$1,753,198	(\$1,119,890)	36.12%
Miscellaneous	0	992	13,000	(12,008)	7.63%
Interest Income	1,604	6,098	1,000	5,098	609.84%
<b>Total Revenue</b>	<u>156,979</u>	<u>640,399</u>	<u>1,767,198</u>	<u>(1,126,799)</u>	<u>36.24%</u>
<b>Expenditures</b>					
<b>Utilities Sewer</b>					
Salaries	6,592	29,953	208,681	(178,728)	14.35%
Employee Benefits	3,313	13,273	106,199	(92,926)	12.50%
Purchased Services	811	3,062	110,500	(107,438)	2.77%
Supplies	718	2,370	12,000	(9,630)	19.75%
Capital	0	0	754,322		
Debt Service	0	90,505	160,275	(69,770)	56.47%
Transfer	3,108	3,108	9,500	(6,392)	32.71%
<b>Total Utilities Sewer</b>	<u>14,541</u>	<u>142,271</u>	<u>1,361,477</u>	<u>(464,884)</u>	<u>10.45%</u>
<b>Wastewater Treatment</b>					
Salaries	11,598	47,110	137,246	(90,136)	34.32%
Employee Benefits	7,282	27,988	74,975	(46,987)	37.33%
Purchased Services	24,529	50,844	159,500	(108,656)	31.88%
Supplies	481	2,637	22,000	(19,363)	11.98%
Capital	0	0	0	0	0.00%
Transfer	4,000	4,000	12,000	(8,000)	33.33%
<b>Total Wastewater Treatment</b>	<u>47,890</u>	<u>132,578</u>	<u>405,721</u>	<u>(273,143)</u>	<u>32.68%</u>
<b>Total Sewer Fund Expenditures</b>	<u>62,431</u>	<u>274,849</u>	<u>1,767,198</u>	<u>(1,492,349)</u>	<u>15.55%</u>
Net Income (Loss)	94,548	365,550	0	365,550	0.00%
Cash Reserves			0		
Contingency			0		
<b>Total Impact on Cash Reserves</b>			<u>0</u>		

**City of Rawlins**  
**Cash Flow Statement – Landfill Fund**  
**October 31, 2024**

	October 2024	October YTD	FY2025 Budget	Above/(Below) Budget	2025
<b>Revenue</b>					
Gate Fees	\$105,135	\$432,600	\$1,025,000	(\$592,400)	42.20%
Solid Waste Fees	53,301	213,358	650,000	(436,642)	32.82%
Salavage	0	4,144	8,500	(4,356)	48.75%
Interest Income	3,578	14,201	800	13,401	1775.13%
Total Revenue	<u>162,014</u>	<u>664,303</u>	<u>1,684,300</u>	<u>(1,019,997)</u>	<u>39.44%</u>
<b>Expenditures</b>					
Landfill Expense					
Salaries	17,930	66,845	240,849	(174,004)	27.75%
Employee Benefits	7,738	29,858	112,357	(82,499)	26.57%
Purchased Services	76,771	378,772	893,305	(514,533)	42.40%
Supplies	2,505	5,377	58,750	(53,373)	9.15%
Capital	0	0	299,059	(299,059)	0.00%
Debt Service	0	0	54,389	(45,859)	15.68%
Transfer	8,530	8,530	25,591	463,792	1912.32%
Total Landfill Expenditures	<u>113,475</u>	<u>489,383</u>	<u>1,684,300</u>	<u>(1,194,917)</u>	<u>29.06%</u>
Net Income (Loss)	<u>48,539</u>	<u>174,920</u>	<u>0</u>	<u>174,920</u>	<u>0.00%</u>
Cash Reserves			0		
Contingency			0		
Total Impact on Cash Reserves			0		

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

	October 2024	October YTD	FY2024 Budget	Above/(Below) Budget	2023
<b>Revenue</b>					
Recycling Monthly Fee	\$25,324	\$101,326	\$300,000	(\$198,674)	33.78%
Recycling	0	5,233	7,000	(1,767)	74.75%
Interest	355	1,428	0	0	0.00%
Total Revenue	<u>25,679</u>	<u>107,987</u>	<u>307,000</u>	<u>(200,441)</u>	35.17%
<b>Expenditures</b>					
<b>Recycling Center</b>					
Salaries	9,369	37,710	161,979	(124,269)	23.28%
Employee Benefits	5,349	21,402	67,385	(45,983)	31.76%
Purchased Services	7,443	13,043	18,000	(4,957)	72.46%
Supplies	1,197	6,949	5,500	1,449	126.34%
Capital	0	0	0	0	0.00%
Total Recycling Center Expenditures	<u>23,359</u>	<u>79,103</u>	<u>252,864</u>	<u>(173,761)</u>	31.28%
Net Income (Loss)	2,321	28,884	54,136	(26,681)	53.35%
Cash Reserves			0		
Contingency			0		
Total Impact on Cash Reserves			<u>54,136</u>		