



6/30/2025

City of Rawlins

Financial Performance Report

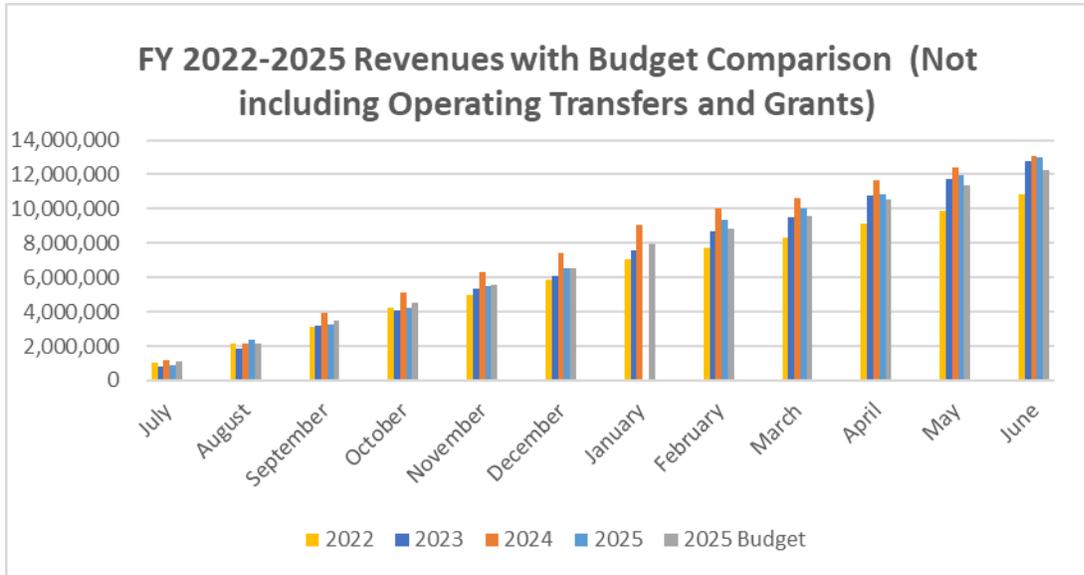


City of Rawlins
Finance Department
521 West Cedar
Rawlins, WY 82301



The CITY of
RAWLINS
 WYOMING

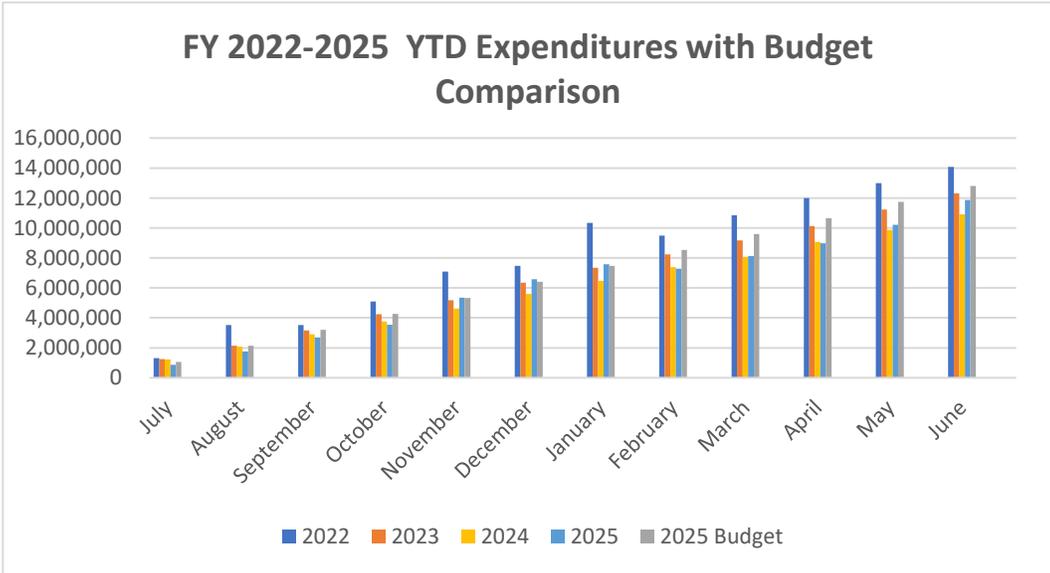
General Fund Revenues



FY2025 YTD Change in GF Revenue as Compared to Prior Year				
	YTD June 2024	YTD June 2025	Variance	
Taxes and Assessments	\$10,563,798	\$10,339,813	(\$223,985)	-2.12%
Franchise Fees	718,244	776,093	57,850	8.05%
Intergovernmental	550,763	507,445	(43,318)	-7.87%
Charges for Services	676,363	777,009	100,646	14.88%
Lottery For Cities - Gaming	82,021	55,135	(26,885)	0.00%
Investment Interest	257,786	272,632	14,846	0.00%
Miscellaneous	203,972	222,016	18,044	8.85%
Subtotal	13,052,947	12,950,144	(102,803)	-0.79%
ARPA Grant	0	0	0	0.00%
Operating Transfers In	84,988	77,906	(7,082)	0.00%
Total Revenues	\$13,137,935	\$13,028,050	(\$109,885)	-0.84%

FY2025 YTD GF Revenue as Compared to Budget				
	Budget 2025	YTD June 2025	Variance	
Taxes and Assessments	\$10,090,367	\$10,339,813	\$249,446	102.47%
Franchise Fees	718,000	776,093	58,093	108.09%
Intergovernmental	287,397	507,445	220,048	176.57%
Charges for Services	1,107,902	777,009	(330,893)	70.13%
Lottery For Cities - Gaming	70,000	55,135	(14,865)	78.76%
Investment Interest	340,000	272,632	(67,368)	80.19%
Miscellaneous	100,000	222,016	122,016	222.02%
Subtotal	12,713,666	12,950,144	236,478	1.86%
ARPA Grant	0	0	0	0.00%
Operating Transfers In	84,988	77,906	(7,082)	91.67%
Total Revenues	\$12,798,654	\$13,028,050	\$229,396	1.79%

General Fund Expenditures



General Fund Object	YTD June 2024	YTD June 2025	Variance	
Salaries	\$5,003,351	\$5,141,366	\$138,015	2.76%
Employee Benefits	2,157,893	2,161,236	3,343	0.15%
Purchased Services	2,163,975	2,533,953	369,978	17.10%
Supplies	877,394	603,282	(274,112)	-31.24%
Capital	482,293	1,276,572	794,279	164.69%
Allocations	217,500	150,750	(66,750)	0.00%
Total Expenditures	\$10,902,406	\$11,867,159	\$964,753	8.85%

General Fund Object	Adopted Budget	YTD June 2025	Above/Below Budget	2025
Salaries	\$5,376,210	5,141,366	\$234,844	95.63%
Employee Benefits	2,559,931	2,161,236	398,695	84.43%
Purchased Services	2,334,413	2,533,953	(199,540)	108.55%
Supplies	983,350	603,282	380,068	61.35%
Recreation Grants	324,000	0	324,000	0.00%
Capital	1,020,000	1,276,572	(256,572)	125.15%
Allocations	200,750	150,750	50,000	75.09%
Total Expenditures	\$12,798,654	\$11,867,159	\$931,495	92.72%

FY 2024-2025 Change in General Fund Expenditures				
	YTD June	YTD June	Variance	
	2024	2025		
City Council	\$99,763	\$96,095	(\$3,667)	-3.68%
City Manager	404,812	419,452	14,640	3.62%
City Attorney	383,305	323,804	(59,500)	-15.52%
Municipal Judge	202,203	207,838	5,635	2.79%
Information Technology	256,488	462,565	206,078	80.35%
Human Resources	126,729	163,997	37,268	29.41%
CATS Bus	59,783	59,292	(491)	-0.82%
Finance Department	332,892	311,058	(21,834)	-6.56%
Non Departmental	607,478	746,239	138,761	22.84%
Public Works Administration	159,381	262,550	103,170	64.73%
Central Shops	264,309	337,384	73,075	27.65%
Streets Division	612,398	616,129	3,731	0.61%
Building Maintenance Facilities	590,474	577,513	(12,962)	-2.20%
Community Development	111,124	114,131	3,007	2.71%
Economic Development	0	0	0	0.00%
Grant Writer	0	0	0	0.00%
Building Code Enforcement	82,892	103,963	21,070	25.42%
Police Administration	2,186,196	2,562,651	376,455	17.22%
Animal Control	163,981	150,372	(13,609)	-8.30%
911 Center	620,322	645,774	25,452	4.10%
Fire Department	1,214,959	983,475	(231,483)	-19.05%
Code Enforcement	66,956	64,253	(2,703)	-4.04%
Ancillary	105,000	49,500	(55,500)	0.00%
Nonprofit Agencies	112,500	101,250	(11,250)	0.00%
Downtown Development	118,634	172,404	53,769	45.32%
Wyoming Community Gas	0	0	0	0.00%
Dangerous Buildings	0	0	0	0.00%
Housing Expenses	3,597	0	(3,597)	0.00%
Golf Course	419,060	479,751	60,691	14.48%
Club House	251,921	253,850	1,929	0.77%
Recreation Center	688,914	903,053	214,139	31.08%
Shooting Range	123,336	49,989	(73,347)	-59.47%
Green Spaces	532,997	648,826	115,829	0.00%
Total Expenditures	\$10,902,406	\$11,867,159	\$964,753	8.85%

Expenditures	Adopted Budget	June 2025	June YTD	Above/(Below) Budget	2025
City Council	\$97,790	\$8,118	\$96,095	(\$1,695)	98.27%
City Manager	439,727	31,453	419,452	(20,275)	95.39%
City Attorney	307,290	25,579	323,804	16,514	105.37%
Municipal Judge	208,976	25,764	207,838	(1,138)	99.46%
Information Technology	382,732	248,456	462,565	79,833	120.86%
Human Resources	148,702	21,088	163,997	15,295	110.29%
CATS Bus	60,046	5,092	59,292	(754)	98.74%
Finance Department	485,155	26,922	311,058	(174,097)	64.12%
Non Departmental	622,579	285,582	746,239	123,660	119.86%
Public Works Administration	180,348	7,183	262,550	82,202	145.58%
Central Shops	399,329	16,685	337,384	(61,945)	84.49%
Streets Division	737,111	47,158	616,129	(120,982)	83.59%
Building Maintenance Facilities	633,287	49,465	577,513	(55,774)	91.19%
Community Development	121,455	9,716	114,131	(7,324)	93.97%
Economic Development	0	0	0	0	0.00%
Grant Writer	0	0	0	0	0.00%
Building Code Enforcement	111,503	10,618	103,963	(7,540)	93.24%
Police Administration	2,669,519	365,475	2,562,651	(106,868)	96.00%
Animal Control	171,924	11,036	150,372	(21,552)	87.46%
911 Center	707,488	87,833	645,774	(61,714)	91.28%
Fire Department	1,334,018	75,693	983,475	(350,543)	73.72%
Code Enforcement	105,523	3,118	64,253	(41,270)	60.89%
Ancillary	49,500	0	49,500	0	100.00%
Nonprofit Agencies	101,250	0	101,250	0	100.00%
Downtown Development	173,021	59,606	172,404	(617)	99.64%
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	40,576	479,751	(27,610)	94.56%
Club House	238,713	41,582	253,850	15,137	106.34%
Recreation Grants	0	5,031	46,499	46,499	0.00%
Recreation Center	942,423	59,105	856,554	(85,869)	90.89%
Shooting Range	70,300	3,668	49,989	(20,311)	71.11%
Green Spaces	791,585	84,657	648,826	(142,759)	81.97%
Total Expenditures	\$12,798,655	\$1,656,262	\$11,867,159	(\$931,496)	92.72%

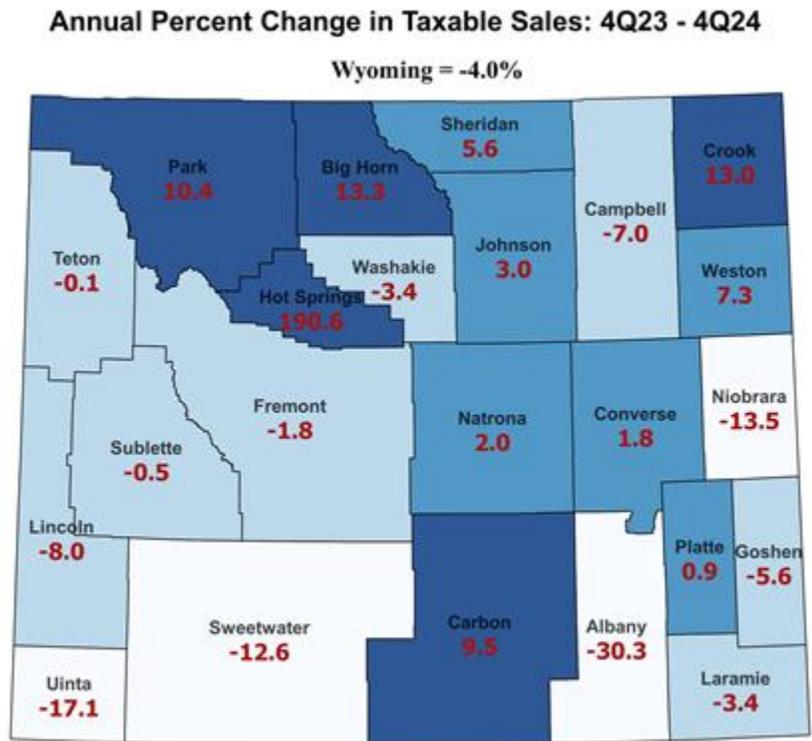


Summary of the June 2025 Financial Report

General Fund

Revenue

- Total revenues collected (net of Transfers) as of June 2025 were \$12,095,144 as compared to \$13,052,947 as of June 2024. This is a decrease of \$102,803 or 0.79%. Taxes and Assessments decreased from \$10,563,798 in June 2024 to \$10,339,813 in June 2025. This is a decrease of \$223,985 or 2.12%. According to the Wyoming Department of Revenue the annual percent change in taxable sales from the fourth quarter 2023 through the fourth quarter of 2024 for Carbon County an increase of 9.5%.



Source: Wyoming Department of Revenue

- Each year the City of Rawlins receives a payment from the State of Wyoming for supplemental state funds. These funds supplement sales taxes that would have been

collected if groceries were still taxable. The Wyoming Legislature allocated \$146.25M for the direct distribution. Per House Bill 70 the City of Rawlins allocations was set at \$741,576. This is consistent with amounts reported in the CREG report. The intended use of these funds is to supplement General Fund operations. The city received \$370,788 in August 2024, and \$370,788 in February 2025 for a total of \$741,576.

- Total Taxes and Assessments (retail sales tax, general use tax, motor vehicle tax, etc.) of \$10,563,798 collected as of June 2024 were \$223,985 (2.12%) lower than the June 2025 total of \$10,339,813. Collections of Taxes and Assessments are slightly ahead of the expected (budgeted) amounts in Fiscal Year 2025. To date, 102.47% of budgeted amounts have been collected compared to 100.00% of the year having elapsed.
- Franchise Fees collected as of June 2025 were \$776,093 which is \$57,850, or 8.05% higher than collections as of June 2024 of \$718,244.
- Intergovernmental Revenues of \$507,445 collected as of June 2025 were \$43,318, or 7.87% lower than the June 2024 total of \$550,763. 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 December 2024 for Fiscal Year 2025.

	June 2024	June 2025	Increase/ (Decrease)	Percent
Intergovernmental				
911 Surcharge	111,868	78,689	(33,179)	-29.66%
Animal Shelter Fees	8,854	10,731	1,877	21.21%
Municipal Judge	160,734	175,670	14,936	9.29%
Court Bonds	9,173	16,297	7,124	77.67%
Advocate Grant - State	20,052	11,101	(8,951)	-44.64%
Advocate Grant - Federal	43,281	16,464	(26,817)	-61.96%
CATS Bus	3,443	6,699	3,256	94.58%
E-Citation	9,890	11,600	1,710	17.29%
Resource Office Reimbursement	75,000	75,000	0	0.00%
Recreation Grants	0	27,574	27,574	0.00%
Other	108,469	77,620	(30,849)	-28.44%
Total Intergovernmental	550,763	507,445	(43,318)	-7.87%

- Charges for Services of \$777,009 collected as of June 2025 were \$100,646, or 14.88% higher than the June 2024 total of \$676,363.

	June 2024	June 2025	Increase/ (Decrease)	Percent
Charges for Services				
Liquor Licenses	25,800	37,933	12,133	0.00%
Engineering/Building Permits	48,596	45,504	(3,092)	-6.36%
Contractor Licenses	33,832	33,856	24	0.07%
Plan Reviews	14,157	19,164	5,007	35.37%
Land Leases/Sale	60,200	51,168	(9,032)	-15.00%
Cemetery Fees	21,545	7,650	(13,895)	-64.49%
Recreation Services	423,737	492,261	68,524	16.17%
Other	48,496	89,472	40,976	84.49%
Total Charges for Services	676,363	777,009	100,646	14.88%

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

Expenditures

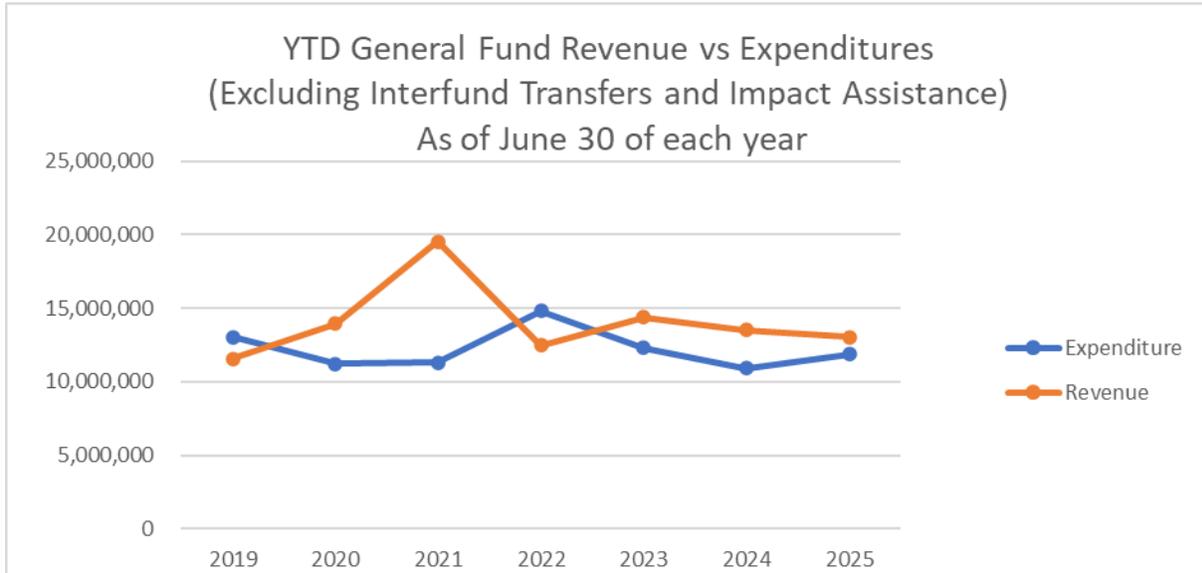
- Expenditures in June 2025 were \$11,867,159 as compared to \$10,902,406 in June 2024, an increase of \$964,753, or 8.85%. The increase consists of salaries of \$138,015, benefits of \$3,343, purchased services of \$369,978, capital purchases of \$794,279, with decreases in supplies of \$274,112, and in allocations of \$66,750.
- Salaries have increased 2.76% from \$5,003,351 in June 2024 to \$5,141,366 in June 2025. Factors leading to the increase and positions filled in the Police Department that were vacant in Fiscal Year 2024.
- Employee benefits increased 0.15% from \$2,157,893 in June 2024 to \$2,161,236 in June 2025. Included in the decrease is 1.19% deducted from Workers Compensation premiums, 16% deducted from employee health insurance and a decrease in the number of family policies.
- Year to date capital expenditure increased \$794,279 from the same time a year ago. The increase is due to additional deferred maintenance.

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 2025.



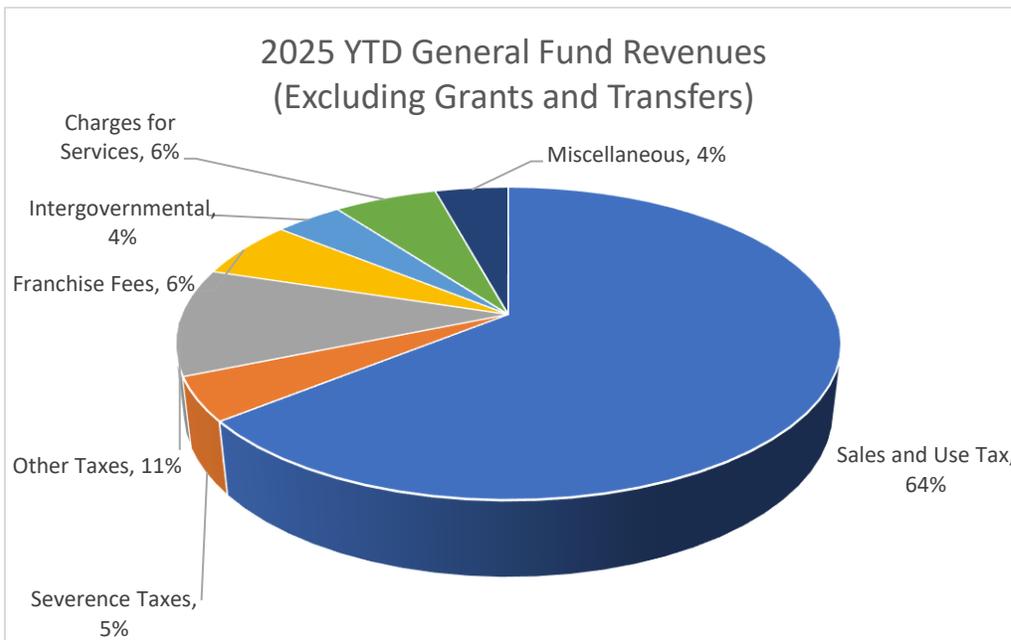
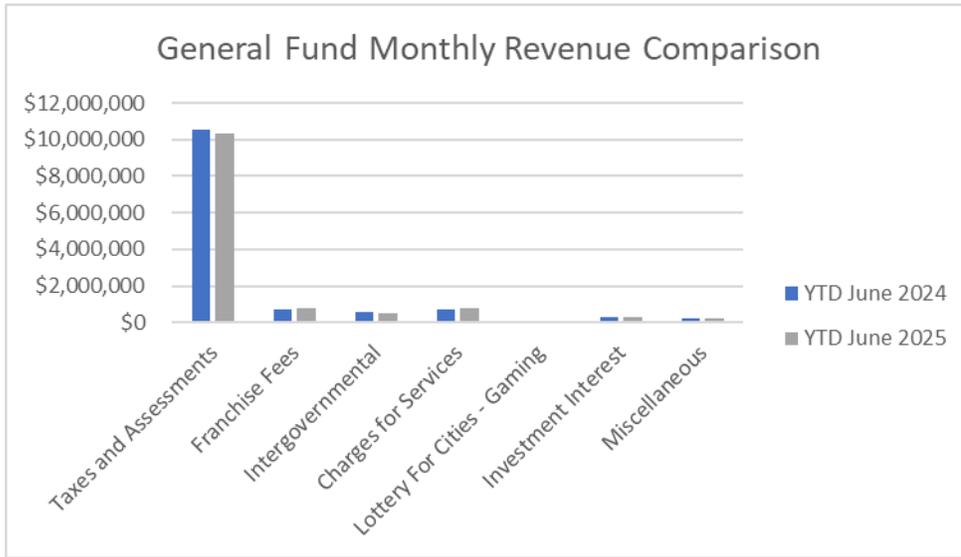
The increase in revenues in FY2020 is the result of increased sales tax receipts from the wind farm projects. The increase in revenue in FY2022 is the result of the receipt of ARPA funds of \$739,793. The increase in revenue in FY 2023 is the result of wind farm projects that are in the preliminary phase.

	June 2024	June 2025	Increase/ (Decrease)	Increase/ (Decrease)
General Fund				
Year-to-Date Revenues	\$13,137,935	\$13,028,050	(\$109,885)	-0.84%
Year-to-Date Expenditures	10,902,406	11,867,159	964,753	8.85%
Net revenue over (under) expenditures	\$2,235,529	\$1,160,891	(\$1,074,638)	-48.07%

Revenues	Adopted Budget	June 2025	June YTD	Above/(Below) Budget	2025
Sales & Use Tax					
Sales Tax	\$3,205,255	\$213,627	\$3,347,902	\$142,647	104.45%
County Option Sales Tax	2,960,487	202,761	3,161,303	200,816	106.78%
State Sales Tax Out of State	408,857	28,032	439,318	30,461	107.45%
State Use Tax	254,564	27,047	178,088	(76,476)	69.96%
County Options Use Tax	391,070	40,508	304,857	(86,213)	77.95%
State Use Tax Out of State	206,158	21,907	144,243	(61,915)	69.97%
Supplemental State Funding	741,576	0	741,576	0	100.00%
Federal Mineral Royalty	300,000	71,024	298,428	(1,572)	99.48%
Severance Tax	296,000	71,779	287,117	(8,883)	97.00%
Motor Vehicle Tax	287,500	45,673	284,255	(3,245)	98.87%
Property Tax	575,000	151,450	641,106	66,106	111.50%
Gasoline Tax	389,900	28,717	404,009	14,109	103.62%
Cigarette Tax	38,000	2,733	33,280	(4,720)	87.58%
Lodgers Tax	36,000	4,158	74,332	38,332	206.48%
Total Taxes	10,090,367	909,416	10,339,813	249,446	102.47%
Franchise Fees					
Black Hills Energy	260,000	0	250,265	(9,735)	96.26%
Rocky Mountain Power	365,000	35,891	457,411	92,411	125.32%
Charter Communications	80,000	0	57,601	(22,399)	72.00%
Fatbeam LLC	13,000	0	10,816	(2,184)	83.20%
Total Franchise Fees	718,000	35,891	776,093	58,093	108.09%
Intergovernmental					
911 Surcharge	80,000	4,004	78,689	(1,311)	98.36%
Animal Shelter Fees	9,365	894	10,731	1,366	114.59%
Municipal Judge	120,000	17,630	175,670	55,670	146.39%
Court Bonds	0	16,297	16,297	16,297	0.00%
Advocate Grant - State	17,000	0	11,101	(5,899)	65.30%
Advocate Grant - Federal	35,000	0	16,464	(18,536)	47.04%
CATS Bus	3,000	606	6,699	3,699	223.31%
E-Citation	10,000	990	11,600	1,600	116.00%
Resource Office Reimbursement	75,000	0	75,000	0	100.00%
Recreation Grants	0	0	27,574	27,574	0.00%
Other	14,550	2,155	77,620	63,070	533.47%
Total Intergovernmental	363,915	42,576	507,445	143,530	139.44%
Charges for Services					
Liquor Licenses	37,333	0	37,933	600	101.61%
Engineering/Building Permits	62,500	2,083	45,504	(16,996)	72.81%
Contractor Licenses	27,000	190	33,856	6,856	125.39%
Plan Reviews	25,000	67	19,164	(5,836)	76.66%
Land Leases/Sale	63,000	1,000	51,168	(11,832)	81.22%
Cemetery Fees	9,000	5,315	7,650	(1,350)	85.00%
Recreation Services	743,987	37,071	492,261	(251,726)	66.17%
Other	63,564	7,995	89,472	25,908	140.76%
Total Charges for Services	1,031,384	53,721	777,009	(254,375)	75.34%
Lottery For Cities	70,000	0	55,135	(14,865)	78.76%
Horse Racing	80,000	0	222,016	142,016	277.52%
ARPA Grant	0	0	0	0	0.00%
Investment Interest	340,000	4,299	272,632	(67,368)	80.19%
Operating Transfers	84,988	0	77,906	(7,082)	91.67%
Miscellaneous	20,000	0	0	(20,000)	0.00%
Total Revenues	\$12,798,654	\$1,045,904	\$13,028,050	\$229,396	101.79%

Expenditures	Adopted Budget	June 2025	June YTD	Above/(Below) Budget	
				2025	2025
City Council	\$97,790	\$8,118	\$96,095	(\$1,695)	98.27%
City Manager	439,727	31,453	419,452	(20,275)	95.39%
City Attorney	307,290	25,579	323,804	16,514	105.37%
Municipal Judge	208,976	25,764	207,838	(1,138)	99.46%
Information Technology	382,732	248,456	462,565	79,833	120.86%
Human Resources	148,702	21,088	163,997	15,295	110.29%
CATS Bus	60,046	5,092	59,292	(754)	98.74%
Finance Department	485,155	26,922	311,058	(174,097)	64.12%
Non Departmental	622,579	285,582	746,239	123,660	119.86%
Public Works Administration	180,348	7,183	262,550	82,202	145.58%
Central Shops	399,329	16,685	337,384	(61,945)	84.49%
Streets Division	737,111	47,158	616,129	(120,982)	83.59%
Building Maintenance Facilities	633,287	49,465	577,513	(55,774)	91.19%
Community Development	121,455	9,716	114,131	(7,324)	93.97%
Economic Development	0	0	0	0	0.00%
Grant Writer	0	0	0	0	0.00%
Building Code Enforcement	111,503	10,618	103,963	(7,540)	93.24%
Police Administration	2,669,519	365,475	2,562,651	(106,868)	96.00%
Animal Control	171,924	11,036	150,372	(21,552)	87.46%
911 Center	707,488	87,833	645,774	(61,714)	91.28%
Fire Department	1,334,018	75,693	983,475	(350,543)	73.72%
Code Enforcement	105,523	3,118	64,253	(41,270)	60.89%
Ancillary	49,500	0	49,500	0	100.00%
Nonprofit Agencies	101,250	0	101,250	0	100.00%
Downtown Development	173,021	59,606	172,404	(617)	99.64%
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	40,576	479,751	(27,610)	94.56%
Club House	238,713	41,582	253,850	15,137	106.34%
Recreation Grants	0	5,031	46,499	46,499	0.00%
Recreation Center	942,423	59,105	856,554	(85,869)	90.89%
Shooting Range	70,300	3,668	49,989	(20,311)	71.11%
Green Spaces	791,585	84,657	648,826	(142,759)	81.97%
Total Expenditures	\$12,798,655	\$1,656,262	\$11,867,159	(\$931,496)	92.72%

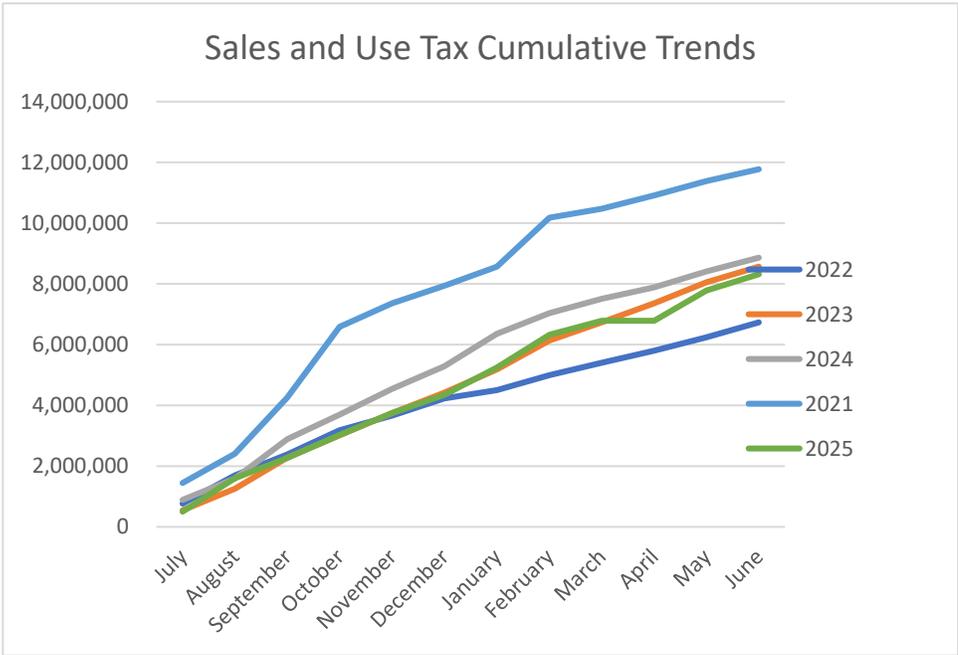
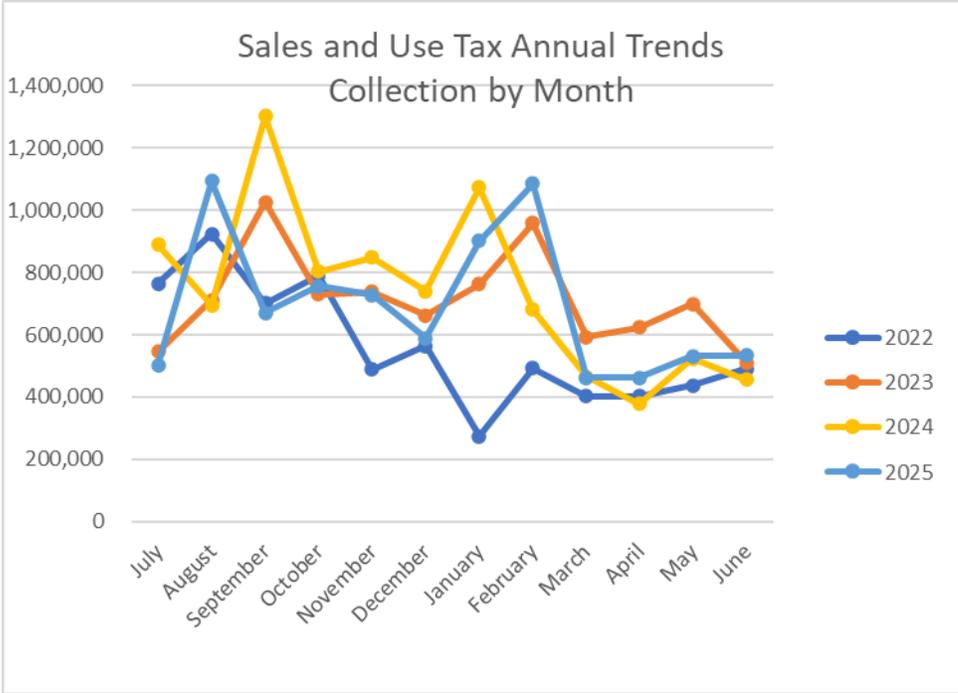
General Fund Revenues



Taxes

The major source of revenues for the General Fund is taxes. The following information is for actual year-to-date collections as of June 30, 2025, compared to the same period in 2024.

- **Property Tax** – Property taxes are collected based on the assessed value of the mill levy of properties in the City. Property taxes collected through June 2025 were \$641,106 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 \$337,481 lower as of June 2025 compared to June 2024. As of June, 2025 collections of Sales Tax is at 2.01% of the annual budget.
- **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 June 2025, motor vehicle taxes collected were higher than the same period in 2024 by \$17,919.
- **Cigarette Tax** – Historically, Wyoming has imposed an excise tax of \$0.006 on each cigarette, or \$.012 cents per package of 20 cigarettes, sold by a wholesaler, who retains 6% of the total collected. Of the remainder 33 1/3% is distributed to cities, towns, and counties. The remaining amount is divided with 38 ¼% going to the State General Fund and 61 ¾% to cities, town, and counties. Year-to-date collections are \$33,280 compared to \$36,510 as of June 2024, which is a decrease of \$3,230 or 8.85%.
- **Franchise Fees** – Included in these revenues are fees related to various utilities. The city has collected \$776,093 as of June 2025, compared to \$718,244 for June 2024.
- **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.

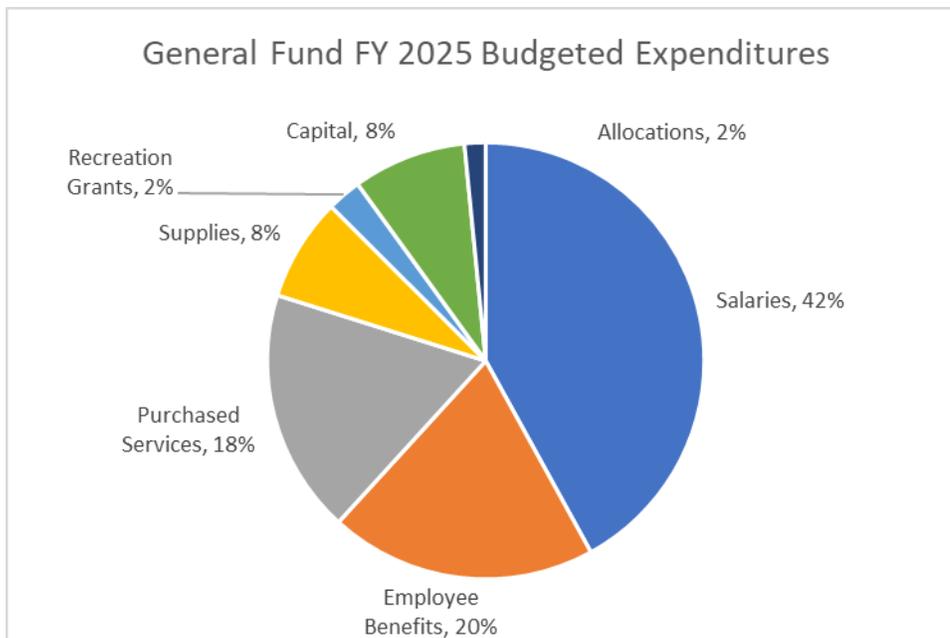


Investment Income

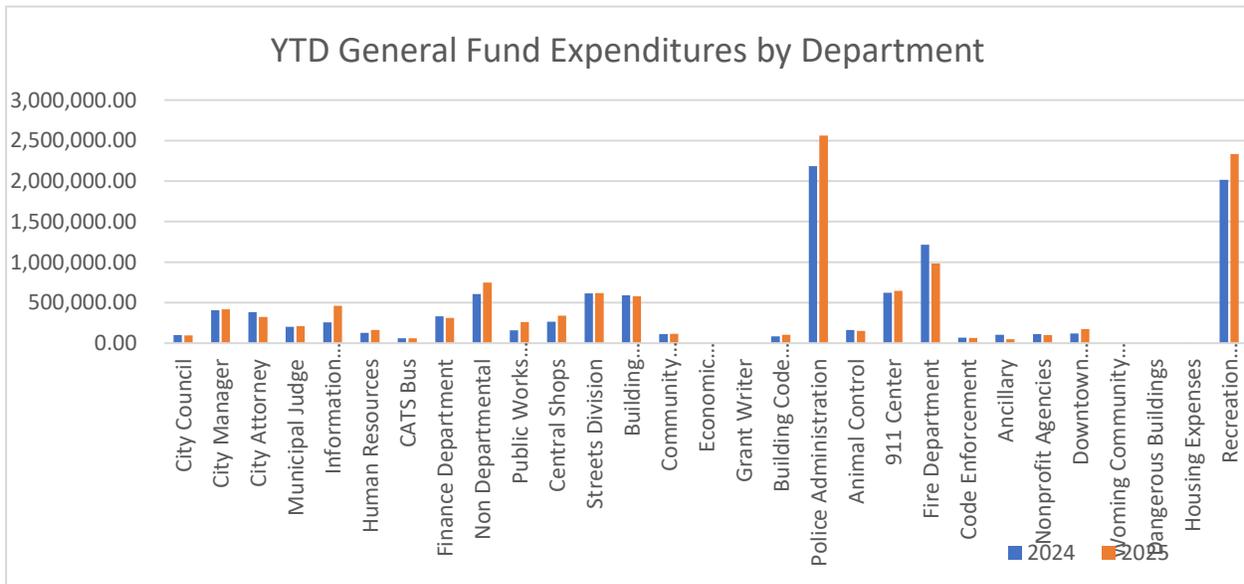
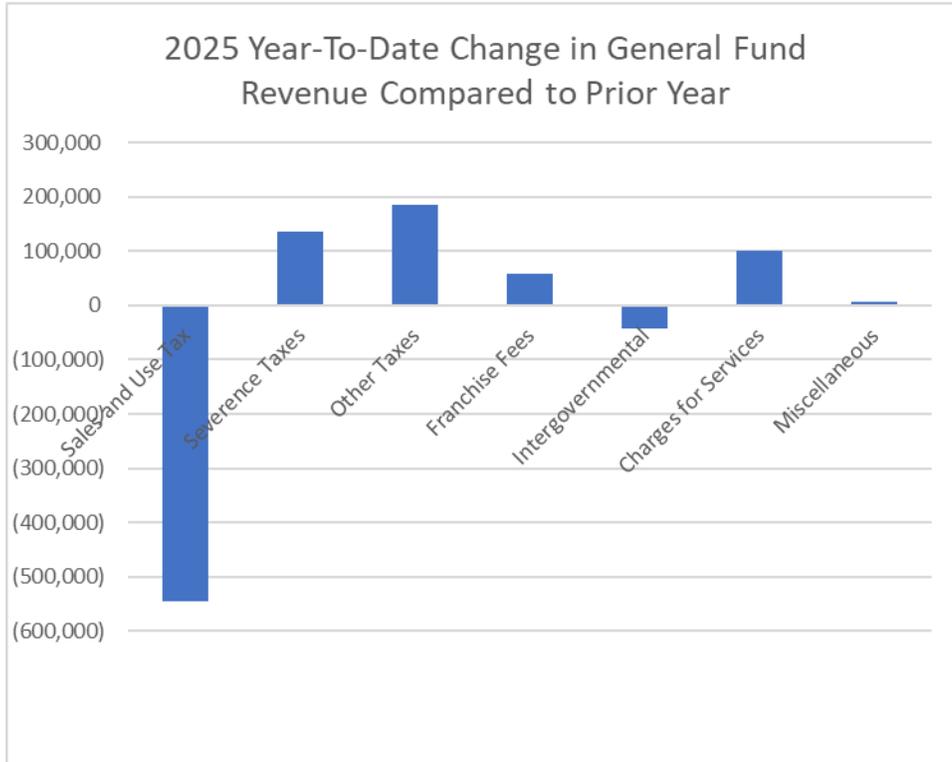
This is the amount of interest earned in the City's investments. As of October 2024, interest earnings were \$82,562 compared to \$90,564 in October 2023, a decrease of \$8,002, or 8.84%.

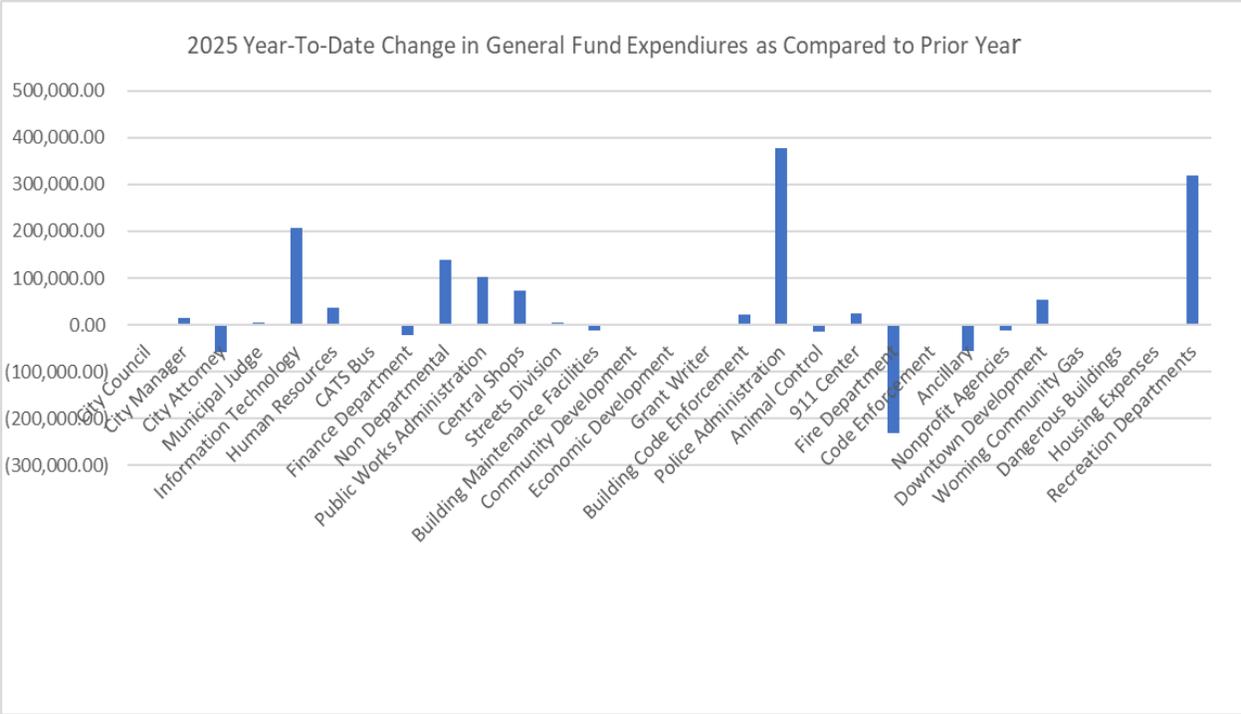
General Fund Expenditures

The total budgeted General Fund Expenditures for 2025 are \$12,798,654. Of this amount, \$7,936,141, or 62.00%, is related to personnel costs (salaries and employee benefits). For the year-to date June 2025, General Fund expenditures were \$11,867,159 as compared to \$10,902,406 in June 2024, resulting in an increase of \$964,753, or 8.85%.

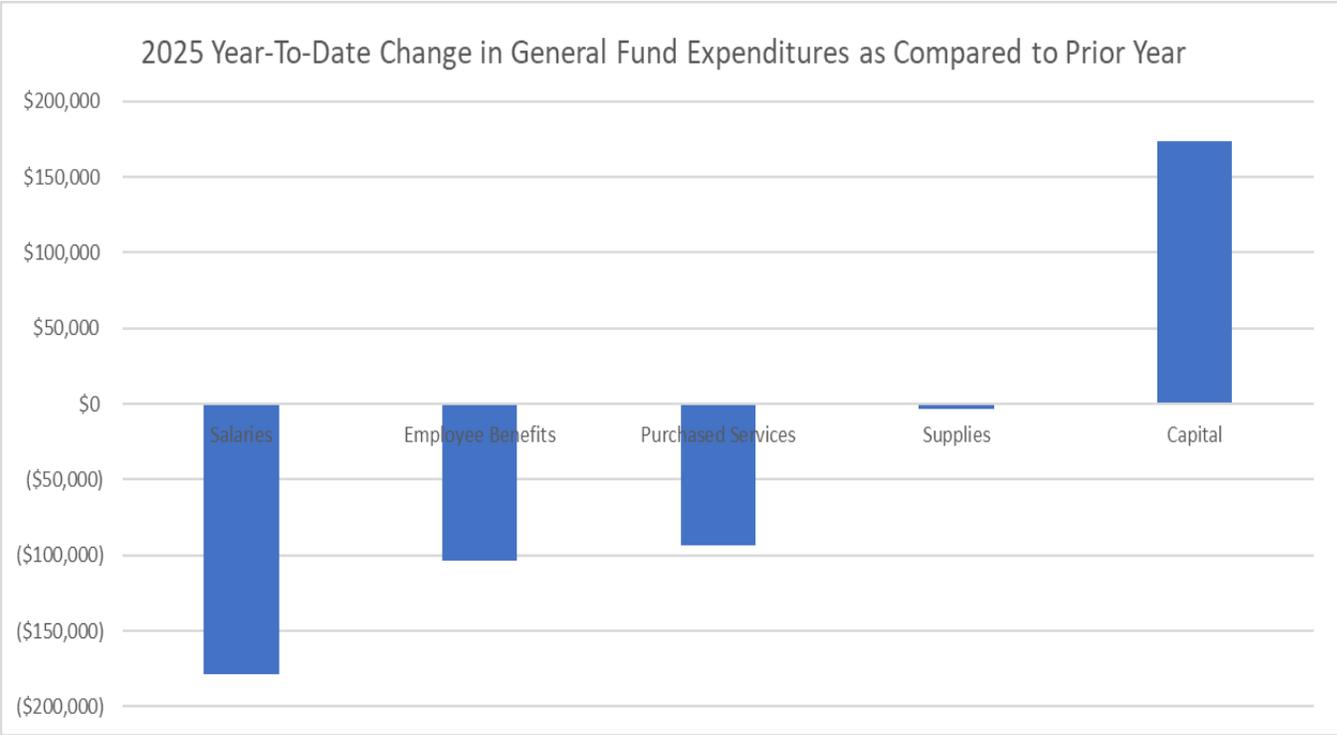


General Fund Expenditure Year-To-Change by Department





General Fund Expenditure Year-To-Date by Object



Recreation Center	Budget FY 2025	June 2025 YTD	Above/(Below) Budget	2025
Revenue				
Gun Range	\$20,500	\$9,982	(\$10,518)	48.69%
Memberships	80,122	69,757	(10,365)	87.06%
Programing	53,000	39,952	(13,048)	75.38%
Miscellaenous	5,775	16,588	10,813	287.24%
Total Revenue	159,397	136,280	(23,117)	85.50%
Expenditure				
Shooting Range				
Salaries	44,884	34,091	(10,793)	75.95%
Employee Benefits	8,542	4,089	(4,453)	47.87%
Purchased Services	10,374	8,392	(1,982)	80.90%
Supplies	6,500	3,417	(3,083)	52.57%
Capital	0	0	0	0.00%
Total Shooting Range Expenditures	70,300	49,989	(20,311)	71.11%
Recreation Center				
Salaries	287,178	250,286	(36,892)	87.15%
Employee Benefits	147,365	129,060	(18,305)	87.58%
Purchased Services	127,480	60,131	(67,349)	47.17%
Supplies	31,400	39,569	8,169	126.02%
Capital	25,000	157,598	132,598	630.39%
Total Recreation Expenditures	618,423	636,644	18,221	102.95%
Total Recreation Expenditures	688,723	686,634	(2,089)	99.70%
Net Income (Loss)	(529,326)	(550,354)	(21,028)	103.97%
General Fund Transfer	529,326	550,354	21,028	103.97%
Total Impact on Cash Reserves	0	0	0	0.00%
Revenue Percentage	23.14%	19.85%		

Golf Course	Budget	June 30, 2025	Above/(Below)	
	FY 2025	YTD	Budget	2025
Revenue				
Memberships	\$64,000	\$81,818	\$17,818	127.84%
Pro Shop	50,000	78,505	28,505	157.01%
Greens Fees	77,440	79,746	2,306	102.98%
Cart Rental	65,700	98,435	32,735	149.83%
Miscellaenous	3,450	12,727	9,277	368.90%
Total Revenue	260,590	351,231	90,641	134.78%
Expenditure				
Golf Course				
Salaries	208,495	193,257	(15,238)	92.69%
Employee Benefits	77,117	61,789	(15,328)	80.12%
Purchased Services	78,950	76,373	(2,577)	96.74%
Supplies	64,800	54,065	(10,735)	83.43%
Capital	78,000	94,268	16,268	120.86%
Total Golf Course Expenditures	507,362	479,751	(27,611)	94.56%
Pro Shop				
Salaries	103,010	103,227	217	100.21%
Employee Benefits	29,703	29,310	(393)	98.68%
Purchased Services	49,500	56,572	7,072	114.29%
Supplies	56,500	64,742	8,242	114.59%
Capital	0	0	0	0.00%
Total Pro Shop Expenditures	238,713	253,850	15,137	106.34%
Total Golf Course Expenditures	746,075	733,602	(12,473)	98.33%
Net Income (Loss)	(485,485)	(382,371)	103,114	78.76%
General Fund Transfer	485,485	382,371	(103,114)	78.76%
Total Impact on Cash Reserves	0	0	0	
Revenue Percentage	34.93%	47.88%		

City of Rawlins
Capital
June 30, 2025

	<u>Budget</u>	<u>Expended June 2025</u>
Fire Department		
Replace 2013 Pickup	\$70,000	
Breathing Air Compressor	85,000	
5-6 Sets of PPE	16,000	15,344
Crack Sealing on Fire Station #2 Parking Lot	40,000	
Green Spaces		
Lean To	15,000	12,090
Snow Blower	45,000	46,692
VFW Asphalt	100,000	
VFW Building Renovation	100,000	39,053
Lower Baseball Field Infield	45,000	57,363
Recreation Center		
Floor Resurface	15,000	
Batting Cage Net	10,000	
Central Shop		
UP6-15C 125psi Rotary Screw Compressor	13,907	13,480
Shop Lifts	40,082	40,082
Chassis Cab F-550 XL	61,255	13,923
Golf Course		
John Deer Bunker Rake	26,000	26,400
Tru Turf Greens Roller	22,000	20,000
Golf Cart Lease	30,000	
Information Technology		
Servers	65,756	
Police Department		
Replace Mobile Radios	150,000	70,881
Emergency Generator		21,813
2 K-9 Vehicles		129,871
911 Call taking System Upgrade		134,105
Public Works		
Broom and Other Equipment	<u>50,000</u>	<u>9,300</u>
Total	\$1,000,000	\$650,395
Deferred Maintenance		
City Hall	340,000	44,000
Public Works	335,000	138,408
Police Department	150,000	23,777
Golf Course Club House	185,000	1,843
Recreation Center	<u>730,000</u>	<u>318,586</u>
Total Deferred Maintenance	<u>1,740,000</u>	<u>526,613</u>

Impact Assistance Funds

Cash - Impact Assistance	<u>\$3,278,266</u>
Fund Balance, June 2013	39,342
Revenues Over Expenditures	<u>3,238,924</u>
Fund Balance, June 2025	<u>3,278,266</u>
Revenues - July 2013 through June 2025	6,150,892
Expenditures - July 2013 through June 2025	<u>2,911,968</u>
Revenues Over Expenditures	<u>\$3,238,924</u>

Specific Purpose Tax 2019 (Sixth Penny)

Cash	<u>\$6,035,671</u>
Fund Balance, June 2020	0
Revenues Over Expenditures	<u>6,035,671</u>
Fund Balance, June 2025	<u>6,035,671</u>
Revenues - July 2020 through June 2025	8,131,437
Expenditures - July 2020 through June 2025	<u>2,095,766</u>
Revenues Over Expenditures	<u>\$6,035,671</u>

Capital Facilities Fund

Cash	<u>\$42,190</u>
Fund Balance, July 2020	40,537
Revenues Over Expenditures	<u>1,653</u>
Fund Balance, June 2025	<u>42,190</u>
Revenues - July 2020 through June 2025	1,653
Expenditures - July 2020 through June 2025	<u>0</u>
Revenues Over Expenditures	<u>\$1,653</u>

Capital Facilities Tax #2

Cash	<u>\$28,462</u>
Fund Balance, July 2020	11,566
Revenues Over Expenditures	<u>16,896</u>
Fund Balance, June 2025	<u>28,462</u>
Revenues - July 2020 through June 2025	918,852
Expenditures - July 2020 through June 2025	<u>901,956</u>
Revenues Over Expenditures	\$16,896

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

	<u>Revenue</u>	<u>Expenditure</u>	<u>Net Revenue Over/(Under) Expenditure</u>
Governmental Fund Types			
General Fund	\$13,028,050	\$11,867,159	\$1,160,891
Impact Assistance	749,697	1,078,625	(328,928)
Capital Facilities Tax	<u>1,364,568</u>	<u>6,824</u>	<u>1,357,744</u>
Total Governmental Fund Types	15,142,315	12,952,608	2,189,707
Proprietary Fund Types			
Enterprise			
Water Fund	4,341,968	1,914,880	2,427,088
Sewer Fund	1,751,543	826,580	924,963
Landfill Fund	1,838,765	1,400,453	438,312
Recycling Fund	<u>348,803</u>	<u>257,466</u>	<u>91,337</u>
Total Proprietary Fund Types	<u>8,281,078</u>	<u>4,399,379</u>	<u>3,881,699</u>
All Fund Types	\$23,423,394	\$17,351,987	\$6,071,407

City of Rawlins
Cash Flow Statement – Water Fund
June 30, 2025

	June 2025	June YTD	FY2025 Budget	Above/(Below) Budget	2025
Revenue					
Water Usage Fees	\$415,079	\$4,112,548	\$4,484,631	(\$372,083)	91.70%
Miscellaneous	13,457	100,736	110,000	(9,264)	91.58%
Interest Income	5,879	128,684	10,000	118,684	1286.84%
Grant Income	0	0	500,000	(500,000)	0.00%
Total Revenue	<u>434,415</u>	<u>4,341,968</u>	<u>5,104,631</u>	<u>(262,663)</u>	<u>85.06%</u>
Expenditure					
Utilities Water					
Salaries	14,763	186,969	267,505	(80,536)	69.89%
Employee Benefits	5,987	84,559	137,789	(53,230)	61.37%
Purchased Services	9,266	83,434	105,540	(22,106)	79.05%
Supplies	13,643	142,119	208,500	(66,381)	68.16%
Capital	0	0	2,285,000	(2,285,000)	0.00%
Debt Service	34,577	119,490	284,706	(165,216)	41.97%
Transfer	1,406	16,869	0	16,869	0.00%
Total Utilities Water	<u>79,641</u>	<u>633,440</u>	<u>3,289,040</u>	<u>(2,655,600)</u>	<u>19.26%</u>
Water Treatment Plant					
Salaries	15,992	197,587	269,425	(71,838)	73.34%
Employee Benefits	9,026	101,136	169,689	(68,553)	59.60%
Purchased Services	21,625	420,600	596,000	(175,400)	70.57%
Supplies	148,517	221,475	202,000	19,475	109.64%
Capital	4,390	5,163	243,000	(237,837)	2.12%
Debt Service	0	314,273	314,272	1	100.00%
Transfer	1,767	21,205	21,205	0	100.00%
Total Water Treatment Plant	<u>201,317</u>	<u>1,281,440</u>	<u>1,815,591</u>	<u>(534,151)</u>	<u>70.58%</u>
Total Water Fund Expenditures	<u>280,959</u>	<u>1,914,880</u>	<u>5,104,631</u>	<u>(3,189,751)</u>	<u>37.51%</u>
Net Income (Loss)	153,456	2,427,088	0	2,927,088	0.00%
Cash Reserves			0		
Contingency			0		
Total Impact on Cash Reserves			<u>0</u>		

City of Rawlins
Cash Flow Statement – Sewer Fund
June 30, 2025

	June 2024	June YTD	FY2025 Budget	Above/(Below) Budget	2025
Revenue					
Sewer Usage Fees	\$160,066	\$1,724,365	\$1,753,198	(\$28,833)	98.36%
Miscellaneous	450	3,881	13,000	(9,119)	29.85%
Interest Income	2,400	23,297	1,000	22,297	2329.74%
Total Revenue	162,916	1,751,543	1,767,198	(15,655)	99.11%
Expenditures					
Utilities Sewer					
Salaries	8,692	119,362	208,681	(89,319)	57.20%
Employee Benefits	2,983	45,746	106,199	(60,453)	43.08%
Purchased Services	42	14,346	110,500	(96,154)	12.98%
Supplies	2,045	9,143	12,000	(2,857)	76.19%
Capital	0	0	754,322		
Debt Service	16,974	107,479	160,275	(52,797)	67.06%
Transfer	777	9,323	9,500	(177)	98.14%
Total Utilities Sewer	31,513	305,398	1,361,477	(301,757)	22.43%
Wastewater Treatment					
Salaries	11,646	158,514	137,246	21,268	115.50%
Employee Benefits	6,386	89,058	74,975	14,083	118.78%
Purchased Services	9,490	184,888	159,500	25,388	115.92%
Supplies	846	8,046	22,000	(13,954)	36.57%
Capital	0	68,677	0	68,677	0.00%
Transfer	1,000	12,000	12,000	0	100.00%
Total Wastewater Treatment	29,368	521,182	405,721	115,461	128.46%
Total Sewer Fund Expenditures	60,881	826,580	1,767,198	(940,618)	46.77%
Net Income (Loss)	102,035	924,963	0	924,963	0.00%
Cash Reserves			0		
Contingency			0		
Total Impact on Cash Reserves			0		

City of Rawlins
Cash Flow Statement – Landfill Fund
June 30, 2025

	June 2024	June YTD	FY2025 Budget	Above/(Below) Budget	2025
Revenue					
Gate Fees	\$124,467	\$1,151,593	\$1,025,000	\$126,593	112.35%
Solid Waste Fees	52,553	635,188	650,000	(14,812)	97.72%
Salvage	0	5,215	8,500	(3,285)	61.36%
Interest Income	4,057	46,769	800	45,969	5846.08%
Total Revenue	<u>181,077</u>	<u>1,838,765</u>	<u>1,684,300</u>	<u>154,465</u>	<u>109.17%</u>
Expenditures					
Landfill Expense					
Salaries	18,415	222,828	240,849	(18,021)	92.52%
Employee Benefits	7,806	94,746	112,357	(17,611)	84.33%
Purchased Services	75,073	980,391	893,305	87,086	109.75%
Supplies	1,740	22,508	58,750	(36,242)	38.31%
Capital	0	0	299,059	(299,059)	0.00%
Debt Service	0	54,389	54,389	(28,798)	47.05%
Transfer	2,133	25,591	25,591	1,374,862	5472.44%
Total Landfill Expenditures	<u>105,167</u>	<u>1,400,453</u>	<u>1,684,300</u>	<u>(283,847)</u>	<u>83.15%</u>
Net Income (Loss)	<u>75,910</u>	<u>438,312</u>	<u>0</u>	<u>438,312</u>	<u>0.00%</u>
Cash Reserves			0		
Contingency			0		
Total Impact on Cash Reserves			<u>0</u>		

City of Rawlins
Cash Flow Statement – Recycle Fund
June 30, 2025

	June 2024	June YTD	FY2024 Budget	Above/(Below) Budget	2023
Revenue					
Recycling Monthly Fee	\$24,945	\$301,667	\$300,000	\$1,667	100.56%
Recycling	17,663	42,390	7,000	35,390	605.57%
Interest	431	4,746	0	0	0.00%
Total Revenue	<u>43,039</u>	<u>348,803</u>	<u>307,000</u>	<u>37,057</u>	113.62%
Expenditures					
Recycling Center					
Salaries	10,032	125,735	161,979	(36,244)	77.62%
Employee Benefits	5,448	66,741	67,385	(644)	99.04%
Purchased Services	1,003	49,148	18,000	31,148	273.05%
Supplies	235	15,842	5,500	10,342	288.03%
Capital	0	0	0	0	0.00%
Total Recycling Center Expenditures	<u>16,718</u>	<u>257,466</u>	<u>252,864</u>	<u>4,602</u>	101.82%
Net Income (Loss)	26,321	91,337	54,136	32,455	168.72%
Cash Reserves			0		
Contingency			0		
Total Impact on Cash Reserves			<u>54,136</u>		