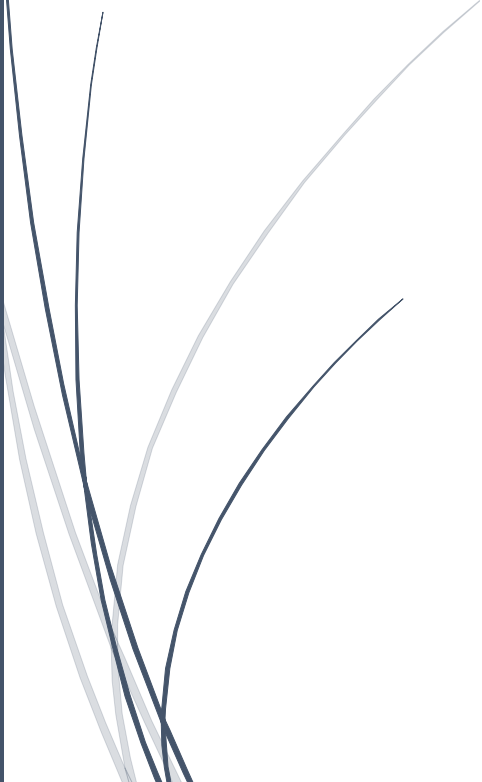


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06/30/2025

City of Rawlins

City Wide Study of Rates and Fees

Several thin, curved lines in shades of blue and grey originate from the bottom left and sweep upwards and to the right.

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

Rawlins Family Recreation Center



Resolution No. 06A-2016
Fees: Recreation Services
Appendix J

Memberships

Includes weight room, gymnasiums, cardio equipment, aerobics, water aerobics, racquetball court use, equipment use, Kid's Korral, discount to enroll in programs, discounts for facility rentals, and a daily use of a towel and locker.

Junior Memberships

- Offered for students ages 6 to 17 years of age.

Senior Memberships

- Offered for people ages 62 years and older.

Discounts Available

- A 25% discount is available for businesses and organizations who wish to provide their employees with memberships. These memberships must be 12 months and paid in full at the time of registration. Senior and other discounted memberships are not eligible for this discount. In order to receive discounts, each business or organization is responsible for payments. Individuals are not eligible.

Recreation Packages

- Super Rec Pass – A 10% discount off each membership when signing up for Recreation Center, Golf Course and Shooting Range memberships.
- Combo Passes – A 5% discount for double memberships: rec and golf/rec and range/golf and range.
- Notes on Passes: Each pass must be a 12-month membership. Discounted memberships, such as senior and charter memberships are not eligible to receive additional discounts.

	Type	Current Amount	Proposed Amount
1-Month			
	Single	45.00	54.00
	Family	75.00	90.00
	Junior	35.00	42.00

	Type	Current Amount	Proposed Amount
3-Month			
	Single	95.00	114.00
	Family	155.00	186.00
	Junior	75.00	90.00

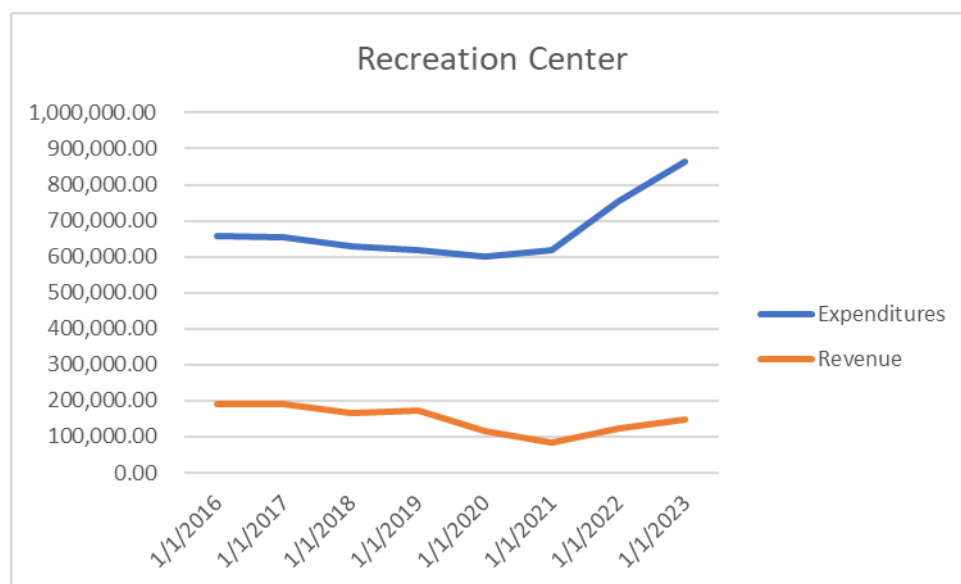
	Type	Current Amount	Proposed Amount
6-Month			
	Single	160.00	192.00
	Family	240.00	288.00
	Junior	120.00	144.00

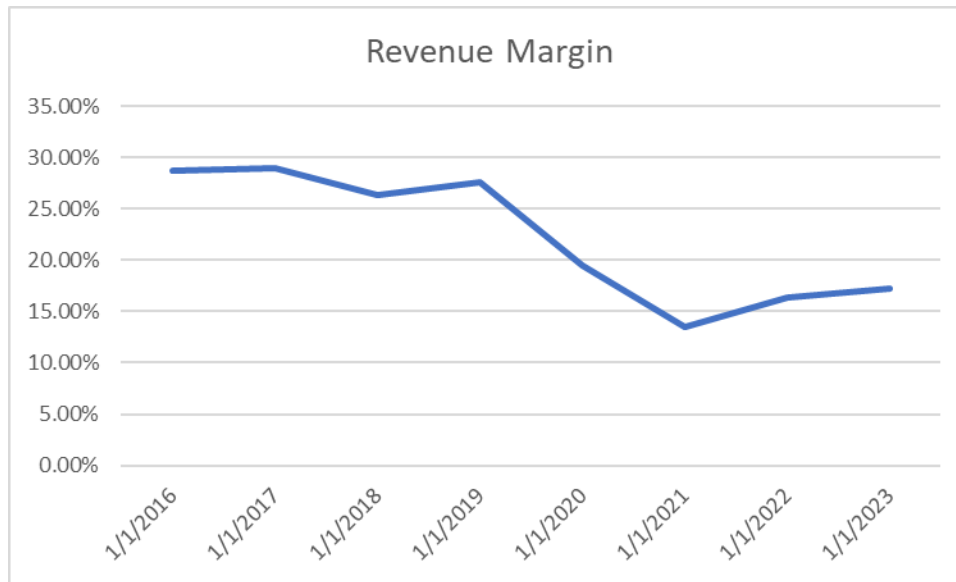
	Type	Current Amount	Proposed Amount
12-Month			
	Single	230.00	276.00
	Family	370.00	444.00
	Junior	185.00	222.00
	Senior	75.00	90.00

RFRC Daily Usage Fees		
	Current Amount	Proposed Amount
Adult	6.00	7.50
Family	17.00	21.25
Junior	3.00	3.75
Senior	3.00	3.75
Punch Card	20.00	25.00

Recreation Center Profit and Loss Statement

	Balance 6/30/2019	Balance 6/30/2020	Balance 6/30/2021	Balance 6/30/2022	Balance 6/30/2023
Recreation Center Memberships	127,641.25	87,067.00	46,413.49	77,417.50	71,149.37
Recreation Activity Programs	36,761.00	23,860.00	28,018.45	33,610.50	52,510.00
Recreation Center Facility Rental	1,121.50	1,132.75	221.00	2,217.00	4,321.52
Recreation Retail Sales	(2,253.25)	145.00	21.49	64.00	20.00
Recreation Sponsorship	456.00	2,556.21	3,209.65	7,415.99	9,116.69
Miscellaneous	7,317.98	2,200.91	5,466.40	2,817.11	12,047.17
	171,044.48	116,961.87	83,350.48	123,542.10	149,164.75
Salaries	315,344.53	293,911.41	353,687.51	338,794.20	383,165.40
Benefits	159,852.89	147,312.27	168,355.18	170,429.72	213,435.97
Purchased Services	101,917.56	92,088.09	75,847.46	122,399.29	147,514.27
Supplies	29,983.08	37,493.49	20,542.00	37,549.20	48,672.56
Capital	11,519.48	29,643.00	0.00	84,491.26	71,589.66
	618,617.54	600,448.26	618,432.15	753,663.67	864,377.86
	(447,573.06)	(483,486.39)	(535,081.67)	(630,121.57)	(715,213.11)
	27.65%	19.48%	13.48%	16.39%	17.26%





Discussion:

Recreation Center revenue has decreased \$21,880 or 14.67% from June 2019 to June 2023. At the same time expenditures increased \$245,760 or 39.73%. The difference between revenue and expenditures of \$715,213 was subsidized from general fund revenues.

Object	Balance 6/30/2019	Balance 6/30/2023	Variance	Percent Increase
Salaries	315,344.53	383,165.40	(67,820.87)	-21.51%
Benefits	159,852.89	213,435.97	(53,583.08)	-33.52%
Purchased Services	101,917.56	147,514.27	(45,596.71)	-44.74%
Supplies	29,983.08	48,672.56	(18,689.48)	-62.33%
Capital	11,519.48	71,589.66	(60,070.18)	-521.47%
	618,617.54	864,377.86	(245,760.32)	-39.73%

Personnel costs increased \$121,404 or 25.55%. During this period a programmer was added.

The expenditures of the recreation center can be divided into three categories:

- Membership
- Programming
- Sunk Costs

All staffing costs apart from the Kids Korral position and two seasonal positions are included in sunk costs. Membership costs should be able cover labor or a significant portion of labor costs. For purposes of this report, membership fees should be sufficient to cover all costs associated with operating the recreation center with the exception of labor. Labor costs along with other costs that do not have a revenue base will be included in sunk costs.

Membership costs are those costs that are incurred by the recreation center in providing services to members. These costs should be covered by membership fees. Below is a detail of the costs that are allocated to memberships. According to the chart, membership fees should be increased by 60.51% to cover the associated costs. Salary costs associated with the administration of the recreation center are not included in membership expenses but rather in sunk costs. The labor costs associated with daycare is included since this position provides members with daycare.

Membership Expenses	
Kid Korral Labor	34,507.70
Consultant Contracts - Other	4,435.37
Travel and Training	3,341.79
Utilities - Electrical	11,199.46
Utilities - Phone/Internet	485.68
Utilities - Gas	28,420.61
Utilities - Other	4,806.38
Dues/Publication	5,485.99
Building/Grounds Maintenance	3,057.40
Equipment Rental	87.50
Safety	80.30
Equipment Maintenance	5,807.46
Refunds	1,568.00
Materials	2,478.12
Supplies	3,438.25
Equipment	1,051.44
Vehicle Operations	3,193.39
Uniforms	754.26
Total Membership Expenses	114,199.10
Membership Revenue Current	71,149.37
Difference	43,049.73
Percent To Increase	60.51%

Membership costs increased \$1,282 from June 2022 through June 2023.

Programming expenses are those costs associated with providing programs. In order to cover these costs program revenues will need to be increased by 59.87%. Included in these costs are 2 seasonal positions that sole responsibility is administering programs.

Programming Revenues	
Adult Programs	\$6,040.00
Classes	645.00
Events	2,184.00
Roller Skating	13,322.00
Summer Youth Programs	7,760.00
Tournaments	1,150.00
Boys Basketball	5,225.00
Football	5,670.00
Futsal	835.50
Girls Basketball	3,075.00
Jr Rifle	99.00
Soccer	4,053.00
Soccer Leagues	2,095.00
	<u>\$52,153.50</u>

Programming Expenses	
Program Labor - Seasonal	33,000.00
Recreation Programs	15,065.72
Rec Program Support	16,889.32
Baseball Program Support	15,116.60
Recreation Tournaments	3,878.58
Total Programming Expenses	<u>83,950.22</u>
Programming Revenues Current	<u>52,510.00</u>
Difference	31,440.22
Percent To Increase	59.87%

Programming Expenses increased \$12,268.94 or 17.12% from June 2022 through June 2023.

Below is the detail of the sunk costs. These costs are services to the community that do not have a revenue base. The utilities are associated with lighting for little league baseball and other city run facilities. Included in sunk costs are the administrative salaries of the recreation center including the recreation direction, two programmers, two front desk employees and an administrative assistant.

Membership Expenses	114,199.10	13.21%
Programming Expenses	83,950.22	9.71%
Sunk Costs	666,228.54	77.08%
Total Costs	864,377.86	100.00%

Membership and Programming expenditures make up 22.92% of the total costs of the recreation center.

Since the Recreation Center is included in the General Fund for audit purposes capital assets are not capitalized. The chart below shows the replacement cost of assets held by the Recreation Center with the amount to be funded for replacement. Overall, the Recreation Center's assets are approximately 66% depreciated out which means that on the average the assets are well over halfway through their useful lives. As assets age the number and cost of repairs and maintenance will increase significantly.

	Equipment	Auto	Building	Total
Capital Assets to be Funded	1,140,000	105,000	3,364,500	4,609,500
Depreciation Realized by June 2024	740,717	54,200	2,249,225	3,044,142
Net Value	399,283	50,800	1,115,275	1,565,358
Percent to be Funded	64.98%	51.62%	66.85%	66.04%

Prior to Fiscal Year 2024	\$4,609,500
Fiscal Year 2025	157,416
Fiscal Year 2026	142,616
Fiscal Year 2027	136,716
Fiscal Year 2028	133,966
Fiscal Year 2029	133,966
Fiscal Year 2030	122,341
Thereafter	738,338
Total	\$6,174,858

Recommendation:

It is recommended that the revenue margin be set at 30% for fiscal year 2025 and gradually increase in future years. In order to accomplish this rate must be increased and expenditures must be decreased. To begin the process it is recommended that membership fees be increased by 20% and daily fees be increased 25%. By doing so revenues will increase approximately \$9,000 if current membership levels can be maintained.

It is further recommended that the City implement a park pavilion 2 hour rental fee of \$50. The current fee is \$15. The City has pavilions at the following parks:

- Washington Park
- Depot Park

- Rob Roy Park
- Bolton Park

It is also recommended that daily facility use fees be increased from \$45 for nonmembers and \$35 for members to a flat fee for both of \$75.

A goal for overall memberships should be increased. Currently, based on a family of 4 the overall memberships of the recreation center approximate 703. Of a community of 8,200 people, approximately 8.6% of the residents are members of the recreation center. A goal should be set to increase this to 15%

A recommended course of action is that the Recreation Center develop and implement a Memorandum of Understanding (MOU) with the School District and Club Sports for rental of the facilities for activities and special events.

	Type	Membership Count	Current Rate	Current Revenue	Proposed Rate	Proposed Revenue	Percent Increase
1-Month							
	Single	53.00	45.00	2,385.00	54.00	2,862.00	20.00%
	Family	22.00	75.00	1,650.00	90.00	1,980.00	20.00%
	Junior	17.00	35.00	595.00	42.00	714.00	20.00%
3-Month							
	Single	21.00	95.00	1,995.00	114.00	2,394.00	20.00%
	Family	14.00	155.00	2,170.00	186.00	2,604.00	20.00%
	Junior	9.00	75.00	675.00	90.00	810.00	20.00%
6-Month							
	Single	3.00	160.00	480.00	192.00	576.00	20.00%
	Family	3.00	240.00	720.00	288.00	864.00	20.00%
	Junior	3.00	120.00	360.00	144.00	432.00	20.00%
12-Month							
	Single	20.00	230.00	4,600.00	276.00	5,520.00	20.00%
	Family	75.00	370.00	27,750.00	444.00	33,300.00	20.00%
	Junior	5.00	185.00	925.00	222.00	1,110.00	20.00%
	Senior	116.00	75.00	8,700.00	90.00	10,440.00	20.00%
RFRC Daily Usage Fees							
	Adult	625.00	6.00	3,750.00	7.50	4,687.50	25.00%
	Family	28.00	17.00	476.00	21.25	595.00	25.00%
	Junior	1,497.00	3.00	4,491.00	3.75	5,613.75	25.00%
	Senior	72.00	3.00	216.00	3.75	270.00	25.00%
	Punch Card - 5 visits	214.00	20.00	4,280.00	25.00	5,350.00	25.00%
				66,218.00		80,122.25	
Per General Ledger				71,149.37		<u>71,149.37</u>	
						8,972.88	

The Kids Korral represent daycare for nonmembers that use the facility. Total revenue for the Kids Korral totaled \$51.75. Based on revenues received and the usage by nonmembers it is recommended that the rates remain at the current amount.

Type	Current Amount	Proposed Amount
Kids Korral		
One Child	2.25	2.25
Second Child	1.75	1.75
Three or more Children	1.25	1.25

Type	Current Amount	Proposed Amount
Kids Korral Month Special		
One Child	30.00	30.00
Second Child	45.00	45.00
Three or more Children	60.00	60.00

Multi-Purpose Room (MPR)

	Non-Members	Members	Recommended Flat Fee
Peak Hours	\$45 every two hours	\$35 every two hours	\$75 every two hours
Additional Hour:	\$30	\$25.00	\$25.00
Non-Peak Hours	\$35 every tow hours	\$30 every two hours	No Peak Hours
Additional Hour:	\$25.00	\$20.00	No Peak Hours
Deposit	A \$100 flat fee; will be returned provided the facility used is left in the condition the renter found it.	A \$100 flat fee; will be returned provided the facility used is left in the condition the renter found it.	A \$100 flat fee; will be returned provided the facility used is left in the condition the renter found it.

These rentals include tables and chairs.

Weight Room (Non-Peak hours only)

	Non-Members	Members	Recommended
	\$85.00 an hour	\$60.00 an hour	
Deposit	A Flat \$175 fee; will be returned provided the facility used is left in the condition other renter found it.	A Flat \$175 fee; will be returned provided the facility used is left in the condition other renter found it.	Not allowing rentals

Gyms 1, 2, and 3, Racquetball Courts, Walking Track, indoor Range

	Non-Members	Members	Recommended Flat Fee
Peak Hours	\$45 every two hours	\$35 every two hours	\$75 every two hours
Additional Hour:	\$30	\$25.00	\$25.00
Non-Peak Hours	\$35 every tow hours	\$30 every two hours	No Peak Hours
Additional Hour:	\$25.00	\$20.00	No Peak Hours
Deposit	A \$100 flat fee; will be returned provided the facility used is left in the condition the renter found it.	A \$100 flat fee; will be returned provided the facility used is left in the condition the renter found it.	A \$100 flat fee; will be returned provided the facility used is left in the condition the renter found it.

Table and Chairs

Please encourage patrons to call True Value for Members	
Tables:	\$10.00 per table for 24 hours land a \$30.00 deposit per table
Charis:	\$2.00 per chair for 24 hours and a \$10.00 deposit per chair

Note:

True Value no longer rents tables and chairs.

Full Day Recreation Facility Rental

Facility	Member	Nonmember	Deposit
1 Gym	85.00	115.00	175.00
Multi-Purpose Room	85.00	115.00	175.00
3 Racquetball Courts	85.00	115.00	175.00
Shooting Range	85.00	115.00	175.00
3 Gyms and MPR	350.00	450.00	450.00

Rochelle Ranch Golf Course



Rochelle Ranch Golf Course

Rochelle Ranch Golf Course includes two departments: the golf course and the club house.

Profit and Loss Statement for Golf Course

	Balance 6/30/2019	Balance 6/30/2020	Balance 6/30/2021	Balance 6/30/2022	Balance 6/30/2023
Memberships	50,780.26	57,999.65	56,613.66	49,553.26	56,930.15
Cart Rental	51,056.61	50,149.94	64,444.18	58,865.69	65,789.54
Green Fees	42,222.31	43,564.80	61,575.54	54,409.37	61,685.44
Miscellaneous	950.86	729.26	2,947.29	24.50	0.00
Interest Income	237.49	172.00	74.45	69.59	285.47
Donations	250.00	250.00	0.00	250.00	500.00
	145,497.53	152,865.65	185,655.12	163,172.41	185,190.60
Salaries	120,857.26	177,661.54	196,555.54	196,172.01	175,042.04
Benefits	40,476.52	63,323.70	69,276.85	69,956.85	76,806.83
Purchased Services	101,890.36	85,430.81	66,798.27	93,592.13	67,684.69
Supplies	40,445.52	51,097.68	49,808.86	60,359.83	59,146.07
Capital	29,425.98	80,003.34	25,600.00	81,627.35	138,279.22
	333,095.64	457,517.07	408,039.52	501,708.17	516,958.85
	(187,598.11)	(304,651.42)	(222,384.40)	(338,535.76)	(331,768.25)
	43.68%	33.41%	45.50%	32.52%	35.82%

Revenue has increased \$39,693 or 27.28% from June 2019 through June 2023. During the same time, expenses increased \$183,863 or 55.20%. This suggests that rate increases are not keeping pace with increases in operating expenses. Increases in capital also suggest that capital assets are reaching end of life so replacements are necessary. This results in addition cash transfers of \$144,170 from the General Fund. The increase is composed of a increase in salaries and benefits \$90,515, a decrease in purchased services of \$34,206, an increase in supplies of \$18,701, and an increase in capital of \$108,853.

From June 2019 through June 2023 the revenue margin decreased from 43.68% to 35.82%.



Replacement Cost of Equipment	820,500.00
Depreciation to be Funded up to June 2024	636,828.57
Book Value of Equipment	183,671.43
Percent to Fund	77.61%
Amount to be funded for future years	
June 2025	28,134.29
June 2026	28,134.29
June 2027	28,134.29
June 2028	27,348.57
June 2029	15,970.00
Thereafter	55,950.00
Total to be funded in future	183,671.43

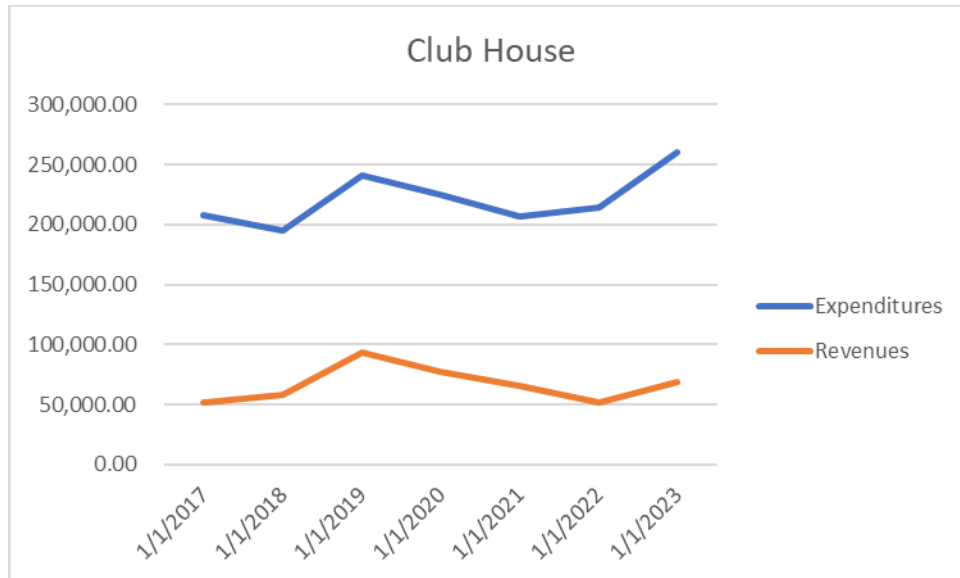
The above chart shows that assets used to operate the golf course are 77.61% depreciated out, leaving only 22.39% of the original value remaining. This suggests that many of the assets utilized are past end of life. This will begin to impact the operating costs with increased repairs and maintenance costs.

Golf Course Membership Costs	
Purchased Services	67,684.69
Supplies	59,146.07
Capital	28,134.29
Total Expenses	154,965.05
Revenues	118,615.59
Variance	36,349.46
Percent to Increase	30.64%

Sunk Costs	
Salaries	175,042.04
Benefits	76,806.83
Total Personnel Costs	251,848.87

Profit and Loss Statement for the Club House

	Balance 6/30/2019	Balance 6/30/2020	Balance 6/30/2021	Balance 6/30/2022	Balance 6/30/2023
Pro Shop Retail Sales	42,921.98	32,657.96	38,378.34	43,674.48	57,128.44
Restaurant Concession	0.00	0.00	0.00	0.00	0.00
Food and Non-Alcoholic Bev	28,095.42	21,546.20	10,197.11	149.84	0.00
Alcoholic Beverages	14,811.38	16,074.03	10,179.54	1,946.98	4,101.53
Sales Tax on Restaurant	2,528.96	2,377.51	1,545.54	524.76	443.06
Sales Tax on Retail	5,212.96	4,705.52	5,711.44	5,501.16	6,711.69
	93,570.70	77,361.22	66,011.97	51,797.22	68,384.72
Salaries	120,387.64	115,736.76	119,853.09	99,867.39	99,323.61
Benefits	30,007.05	27,954.64	28,962.58	28,192.39	31,735.54
Purchased Services	59,056.77	55,392.84	42,868.14	44,854.61	59,058.15
Supplies	31,059.22	25,515.67	14,757.06	40,873.92	69,967.15
Capital	0.00	0.00	0.00	0.00	0.00
	240,510.68	224,599.91	206,440.87	213,788.31	260,084.45
	(146,939.98)	(147,238.69)	(140,428.90)	(161,991.09)	(191,699.73)
	38.91%	34.44%	31.98%	24.23%	26.29%



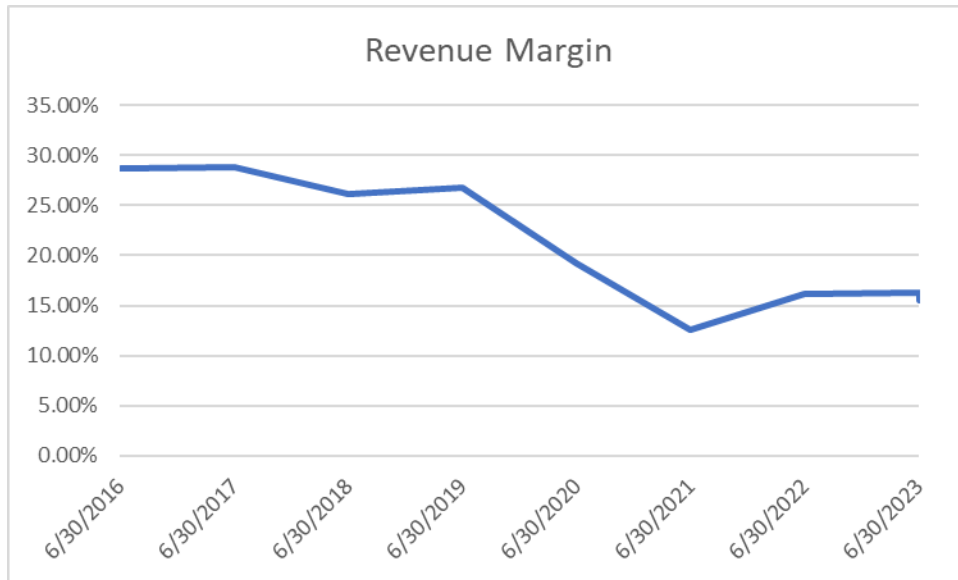
Merchandise	
Merchandise	50,527.81
Sales Tax	8,512.64
Total Merchandise	59,040.45
Club House Revenues	57,128.44
Difference	(1,912.01)

Pro Shop Sunk Costs	
Salaries	99,323.61
Benefits	31,735.54
Purchased Services	59,058.15
Supplies	10,926.70
Total Sunk Costs	201,044.00

Discussion:

Revenues have increased \$14,507.09 or 6.07% from June 2019 to June 2023. During this time expenditures have increased \$203,437 or 35.47%.

Revenue Margin for Golf Course and Club House Combined.



Golf Course Membership Revenue

Current

Membership	Regular Members	Annual Fee	Amount Received	Charter Members	Annual Fee	Amount Received	Total Received
Single	9.00	455.00	4,095.00	41.00	385.00	15,785.00	19,880.00
Couple	1.00	700.00	700.00	18.00	595.00	10,710.00	11,410.00
Family	0.00	865.00	0.00	5.00	735.00	3,675.00	3,675.00
Senior	3.00	285.00	855.00	83.00	250.00	20,750.00	21,605.00
Junior	6.00	140.00	840.00	6.00	120.00	720.00	1,560.00
Range Membership	0.00	225.00	0.00	0.00	0.00	0.00	0.00
Total	19.00		6,490.00	153.00		51,640.00	58,130.00
Per General Ledger Variance							56,930.15 (1,199.85)

Greens Fees Current Revenue

Current

Green Fees		Rounds	Daily Fee	Amount Received
Mon - Thurs.	9 Holes	459.00	21.00	9,639.00
Mon - Thurs.	18 Holes	321.00	33.00	10,593.00
Mon - Thurs.	Twilight	232.00	26.00	6,032.00
Fri - Sun	9 Holes	538.00	23.00	12,374.00
Fri - Sun	18 Holes	586.00	36.00	21,096.00
Junior	9 Holes		15.00	0.00
Junior	18 Holes		22.00	0.00
Total		2,136.00		59,734.00
Per General Ledger				61,685.44
Variance				1,951.44

Membership proposed increases.

Membership	Current Annual	Current Charter Annual	Proposed Annual	Proposed Charter Annual	Increase Annual	Increase Charter	Current Percent Increase	Charter Percent Increase
Single	455.00	385.00	500.50	423.50	45.50	38.50	10.00%	10.00%
Couple	700.00	595.00	770.00	654.50	70.00	59.50	10.00%	10.00%
Family	865.00	735.00	951.50	808.50	86.50	73.50	10.00%	10.00%
Senior	285.00	250.00	313.50	275.00	28.50	25.00	10.00%	10.00%
Junior	140.00	120.00	154.00	132.00	14.00	12.00	10.00%	10.00%
Range Membership	225.00	225.00	247.50	247.50	22.50	22.50	10.00%	10.00%

Green Fees proposed increases

Green Fees	Current Rate	Proposed Rate	Proposed Increase	Percent Increase
Mon - Thurs.	21.00	23.10	2.10	10.00%
Mon - Thurs.	33.00	36.30	3.30	10.00%
Mon - Thurs.	26.00	28.60	2.60	10.00%
Fri - Sun	23.00	25.30	2.30	10.00%
Fri - Sun	36.00	39.60	3.60	10.00%
Junior	15.00	16.50	1.50	10.00%
Junior	22.00	24.20	2.20	10.00%

Proposed Membership Revenue at new rates

Membership	Regular Members	Annual Rate	Revenue Received	Charter Members	Annual Rate	Revenue Received	Total Received
Single	9.00	500.50	4,504.50	41.00	423.50	17,363.50	21,868.00
Couple	1.00	770.00	770.00	18.00	654.50	11,781.00	12,551.00
Family	0.00	951.50	0.00	5.00	808.50	4,042.50	4,042.50
Senior	3.00	313.50	940.50	83.00	275.00	22,825.00	23,765.50
Junior	6.00	154.00	924.00	6.00	132.00	792.00	1,716.00
Range Membership	0.00	247.50	0.00	0.00	247.50	0.00	0.00
Total	19.00		7,139.00	153.00		0.00	63,943.00
Current							58,130.00
Increase							5,813.00

Proposed Green Fees at new rates

Green Fees	Rounds Played	Proposed Rate	Proposed Revenue
Mon - Thurs.	459.00	23.10	10,602.90
Mon - Thurs.	321.00	36.30	11,652.30
Mon - Thurs.	232.00	28.60	6,635.20
Fri - Sun	538.00	25.30	13,611.40
Fri - Sun	586.00	39.60	23,205.60
Junior	0.00	16.50	0.00
Junior	0.00	24.20	0.00
Proposed			65,707.40
Current			59,734.00
Increase			5,973.40

Rochelle Ranch Golf Course Membership Fees

Membership	Seasonal Rates	
	Current Rate	Proposed Rate
Single	455.00	500.50
Couple	700.00	770.00
Family	865.00	951.50
Senior	285.00	313.50
Junior	140.00	154.00
Range Membership	225.00	247.00

		Current Rate	Proposed Rate
Green Fees			
Mon - Thurs.	9 Holes	21.00	23.10
Mon - Thurs.	18 Holes	33.00	36.30
Fri - Sun	9 Holes	23.00	25.30
Fri - Sun	18 Holes	36.00	39.60
Junior	9 Holes	15.00	16.50
Junior	18 Holes	22.00	24.20

Cart Membership		
	Current Rate	Proposed Rate
Single Cart	635.00	666.75
Couple Cart	760.00	798.00
Family Cart	890.00	934.50
Cart Private Space	1,230.00	1,291.50

Cart Rentals		
	Current Rate	Proposed Rate
9 Holes	22.00	23.10
18 Holes	33.00	34.65
Cart Punch Card (10)	110.00	115.50
Cart Punch Card (20)	165.00	173.25
Pull Cart	5.00	5.25
Rental Clubs	10.00	10.50

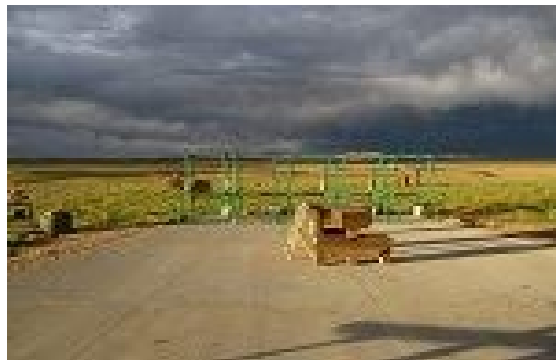
Winter Golf	Current Rate	Proposed Rate
Green Fees Per Day	5.00	5.00
Cart Fee Per Day	3.00	3.00
Trail Fee Per Day	2.00	2.00

Charter Membership	Current Rate	Proposed Rate
Single	385.00	423.50
Couple	595.00	654.50
Family	735.00	808.50
Senior	250.00	275.00
Junior	120.00	132.00

Recommendation:

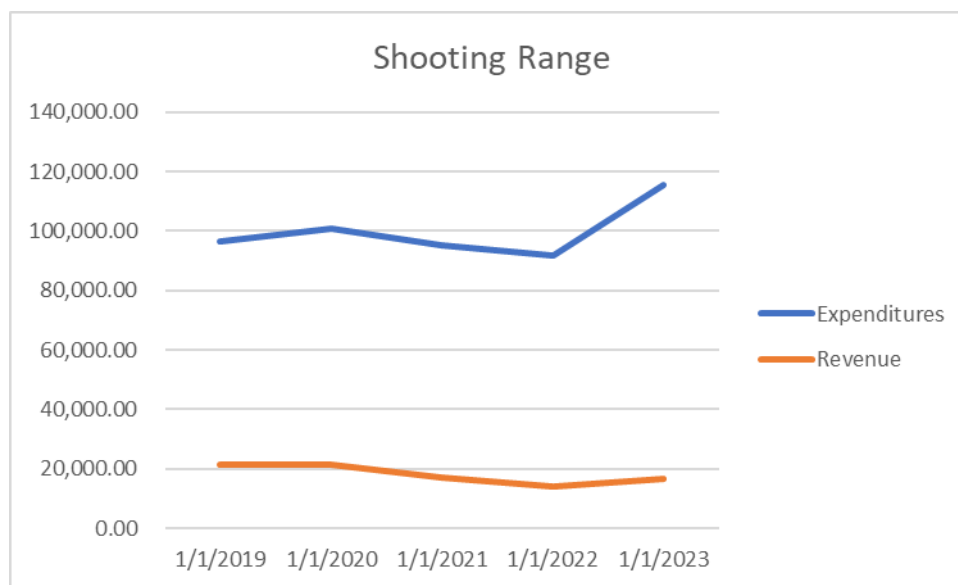
Staff recommendation is that membership fees be increased 10%, green fees be increased 10%, and cart rental be increased by 5%.

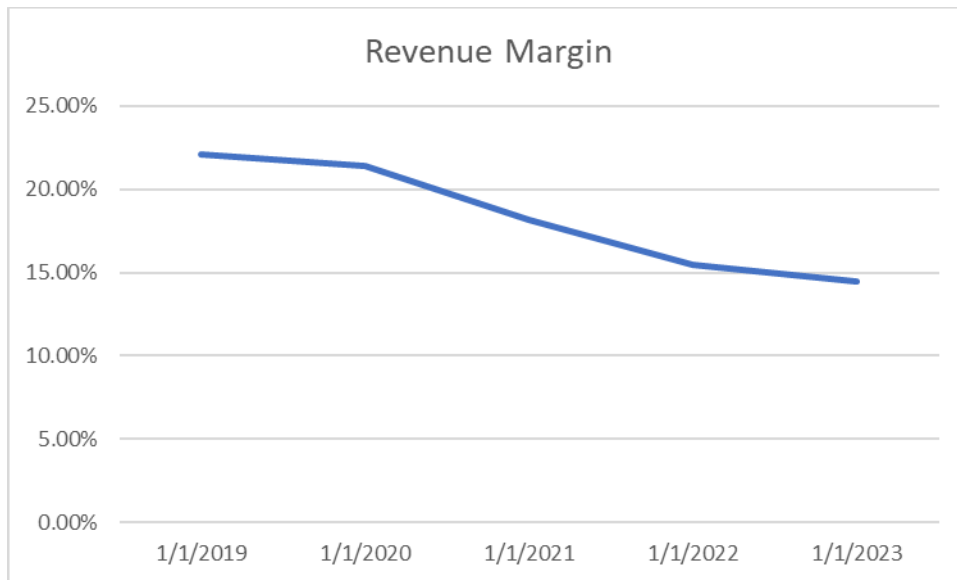
Rawlins Shooting Complex



Shooting Range Profit and Loss Statement

	Balance 6/30/2019	Balance 6/30/2020	Balance 6/30/2021	Balance 6/30/2022	Balance 6/30/2023
Gun Range Membership	13,949.50	11,849.50	10,381.50	8,480.75	11,629.50
Gun Activities	2,017.50	9,389.00	6,458.00	5,339.50	4,756.00
Gun Facility Rental	100.00	316.08	0.00	0.00	0.00
Gun Retail Sales	5,177.88	0.00	432.43	329.27	325.73
	21,244.88	21,554.58	17,271.93	14,149.52	16,711.23
Salaries	48,769.41	53,745.29	48,156.69	44,841.68	63,537.19
Benefits	29,368.71	29,146.78	28,658.25	32,218.82	28,500.14
Purchased Services	9,947.03	12,145.20	12,485.34	10,672.06	17,536.94
Supplies	8,225.45	5,630.01	5,790.83	3,799.99	5,849.88
Capital	0.00	0.00	0.00	0.00	0.00
	96,310.60	100,667.28	95,091.11	91,532.55	115,424.15
	(75,065.72)	(79,112.70)	(77,819.18)	(77,383.03)	(98,712.92)
	22.06%	21.41%	18.16%	15.46%	14.48%





Discussion

Revenues have decreased \$4,534 or 21.34% from June 2019 through June 2023. During this time expenditures have increased \$19,114 or 19.85%. Of this increase, \$13,899 is associated with personnel and \$7,590 is associated with purchased services. From June 2019 through June 2023 the revenue margin has decreased from 22.06% to 14.48% a decrease of 7.58%. The expectation should be to obtain revenue margins over 50%.

A discussion to improve the revenue margin has been to scale back labor costs by making the position a part time position rather than a full-time position.

The shooting range is in the process of remodeling the indoor shooting range at the recreation center. The outdoor skeet and trap ranges need many improvements to keep them in operation. These costs should be considered in the rate discussion and future financial discussions.

Membership Current Rates

	Single	Family	Youth	Senior Single
Annual	80.00	140.00	50.00	65.00
6-Month	55.00	110.00		
3-Month	35.00	65.00		

Memberships

	Single	Family	Youth	Senior Single	Revenue Received
Annual	20.00	12.00	27.00	13.00	5,475.00
6-Month	1.00				55.00
3-Month	6.00	2.00			340.00
Total	27.00	14.00	27.00	13.00	5,870.00

Total Memberships 81.00

Membership Proposed Rates

	Single	Family	Youth	Senior Single
Annual	92.00	161.00	40.00	74.75
6-Month	63.25	126.50	30.00	50.00
3-Month	40.25	74.75	20.00	30.00

Percentage Increase

	Single	Family	Youth	Senior Single
Annual	15.00%	15.00%	-20.00%	15.00%
6-Month	15.00%	15.00%		
3-Month	15.00%	15.00%		

Proposed Revenue

	Single	Family	Youth	Senior Single	Revenue Received
Annual	1,840.00	1,932.00	1,080.00	971.75	5,823.75
6-Month	63.25	0.00	0.00	0.00	63.25
3-Month	241.50	149.50	0.00	0.00	391.00
					6,278.00
				Current	5,870.00
				Increase	408.00

Daily	Current Amount	Proposed Amount	Proposed Increase
Adult	6.00	7.20	20.00%
Youth	3.00	3.60	20.00%
Senior	3.00	3.60	20.00%
Family	17.00	20.40	20.00%

Range Memberships for Single, Couple and Family

- These memberships are sold in 3, 6, and 12 month increments and include both indoor and outdoor ranges.

Youth Memberships

- A low yearly rate has been established in an effort to encourage youth to participate in the sport of shooting.

Senior Single or Couple Memberships

- This membership applies to all patrons age 62 years and older. The fee is the same for a single senior as it is for a senior couple.

Indoor Range

- Open six (6) months a year (November through April) please see range staff for hours.

Outdoor Range

- Open full time six (6) months a year (May through October) please see range staff for hours.

Outside Government Agencies

- \$35.00 every two (2) hours

Memberships					Revenue
	Single	Family	Youth	Senior Single	Received
Annual	20.00	12.00	27.00	13.00	5,475.00
6-Month	1.00				55.00
3-Month	6.00	2.00			340.00
Total	27.00	14.00	27.00	13.00	5,870.00

Total Memberships 81.00

	Paid Daily	Current Amount	Revenue Received	Proposed Amount	Proposed Revenue
Daily					
Adult	414.00	6.00	2,484.00	7.20	2,980.80
Youth	55.00	3.00	165.00	3.60	198.00
Senior	64.00	3.00	192.00	3.60	230.40
Family	17.00	17.00	289.00	20.40	346.80
			3,130.00		3,756.00
				Current Increase	3,130.00 626.00

Summary by Program

Membership Costs	
Consultant Contracts - Other	43.05
Travel and Training	955.95
Utilities - Electrical	1,338.62
Utilities - Other	44.44
Dues/Publication	1,912.32
Building/Grounds Maintenance	6,488.23
Vehicle Maintenance	3.11
Equipment Rental	90.42
Safety	243.58
Equipment Maintenance	3,276.26
Refunds	647.00
Materials	1,077.60
Supplies	929.18
Equipment	1,825.51
Vehicle Operations	317.54
Shooting Range Maintenance	212.87
Total Membership Costs	19,405.68
Membership Revenue	11,629.50
Difference	7,776.18
Percent Increase to Cover Costs	66.87%

Merchandise	1,462.78
Sales Tax	24.40
Total Merchandise	1,487.18
Revenue	325.73

Salaries	63,537.19
Benefits	28,500.14
Total Sunk Costs	92,037.33
Percent of Total Costs	79.74%

Recommendation:

The recommendation of staff is to increase membership rates by 15% and the daily rate by 20%. As part of this recommendation the shooting rate feels that there should be an annual charge for law enforcement agencies or other agencies that currently use the range at no costs. The recommended annual rate is \$1,500. This would be applied to the Rawlins Police Department, Highway Patrol, Wyoming Game and Fish Department, and other agencies.



Liquor Licenses



Business Licenses



Animal Licenses

Resolution No 9A – 2023

Fees: Administrative

Appendix A

Non-Resident Business Licenses

Type	Time Frame	Current Amount	Proposed Amount
Non-Resident Business License	Weekly	50.00	50.00
	Monthly	150.00	150.00
	Annually	250.00	250.00

Description:

A business license is a government document that certifies a business is safe for the public. Exactly which kinds of licenses the city requires depends upon the kind of business operated and where it is operated.

A Non-Resident Business License is required for a person who carries on a business and does not ordinarily maintain, within the Municipality, a permanent place of business or a principal residence.

General Ledger Account Code: 10-3400-832

Collections Fiscal Year 2023: \$1,500

Weekly	10 Vendors
Annual	4 Vendors

Discussion:

The main purpose of a business license is to let the government know about our business, so that the government can ensure proper taxation and compliance with the stipulated guidelines. Government usually imposes financial penalties to ensure compliance with the licensing requirements. The City of Rawlins is currently using these licenses for food trucks.

This City needs to step up enforcement efforts to ensure that each nonresident business have the proper license.

Recommendation:

It is the recommendation of staff that these rates remain the same.

Auctioneer

Type	Time Frame	Current Amount	Proposed Amount
Auctioneer	Annually	50.00	50.00

General Ledger Account Code: 10-3400-832

No licenses were issued during Fiscal Year 2023

The requirement for an auction license stems from the need to regulate and monitor auction activities to safeguard both buyer and sellers. Auctions involve substantial financial transactions, and having a proper license ensures that the process adheres to established laws and regulations.

Recommendation: It is the recommendation of staff that the auctioneer license fee remain the same.

Carnival, Circus, Amusement Show, Exhibition

Type	Time Frame	Current Amount	Proposed Amount
Carnival, Circus, Amusement Show, Exhibition	First Performance	50.00	50.00
	Each Performance Thereafter	25.00	25.00
	Annually	250.00	250.00

General Ledger Account Code: 10-3400-835

Collections Fiscal Year 2023: \$50.00

First Performance 1 Vendor

Discussion:

In order to issue a carnival, circus, amusement show, exhibition license the city receives an application from the company putting on the exhibition.

The City of Rawlins normally has one carnival per year.

Recommendation: It is the recommendation of staff that the carnival, circus, amusement show, exhibition license fee remain the same.

Solid Waste Haulers

Type	Time Frame	Current Amount	Proposed Amount
Solid Waste Hauler	Annually	250.00	300.00

General Ledger Account Code: 10-3400-835

Collections Fiscal Year 2023: \$500

Annual 2 Vendors

Solid waste haulers shall pay an annual fee of \$250.00, provide proof of liability insurance in the amount of One Million Dollars (\$1,000,000) and post a One Hundred Thousand Dollar (\$100,000) performance bond. These provisions do not apply to organizations who received a majority of their income from city recycling services.

Recommendation: Staff recommends a \$50.00 increase in the solid waste hauler from \$250 to \$300. This increase is to match true staff costs to receive and review applications.

Pawn Broker, Peddler Permits

Type	Time Frame	Current Amount	Proposed Amount
Pawn Broker	Annually	250.00	250.00
Peddler Permit	Weekly	50.00	50.00
	Monthly	150.00	150.00
	Annually	250.00	250.00
	One Time Annual Application Fee	30.00	30.00
	Annual Background Investigation Fee	Annual Cost	Annual Cost

General Ledger Account Code: 10-3400-835

No Permits were issued during FY 2023

Currently, the City of Rawlins does not have a pawn broker operating within the city limits.

The City did not sell any peddler permits during fiscal year 2023.

Recommendation: It is the recommendation of staff that these rates remain the same.

Secondhand Dealer, Security Officer, Security Patrol Officer

Type	Time Frame	Current Amount	Proposed Amount
Second Hand Dealer	Annually	25.00	25.00
Security Alarm Operator	Annually	25.00	25.00
Security Officer	Annually	50.00	50.00
	Annual Background Investigation Fee	Annual Cost	Annual Cost
Security Patrol Officer	Annually	50.00	50.00
	Annual Background Investigation Fee	Annual Cost	Annual Cost

General Ledger Account Code: 10-3400-835

Collections Fiscal Year 2023: \$50.00

Annual 1 Vendor (Paid for two fiscal years)

A secondhand dealer is a person who keeps a store, office, or place of business for the purchase, barter or exchange or sale of any secondhand merchandise of values. This includes anyone who carries on the business or purchasing, selling or having in their possession for sale, or advertises for sale, goods that have been used, reconditioned or remade, including antiques.

Recommendation: It is the recommendation of staff that these rates remain the same.

Taxi Cab Operator and Driver

Type	Time Frame	Current Amount	Proposed Amount
Taxi Cab Operator	Annually	25.00	25.00
	Each Additional Vehicle Annually	10.00	10.00
Tax Cab Driver	Annually	25.00	25.00
	Finger Print Card (to WY DCI)	15.00	15.00

General Ledger Account Code: 10-3400-835

No Permits were issued during Fiscal Year 2023

Recommendation: It is the recommendation of staff that these rates remain the same.

Gaming License

Type	Time Frame	Current Amount	Proposed Amount
Gaming License	Annually	100.00	100.00
	Advertisement fee paid by applicant		

General Ledger Account Code: 10-3400-835

Collections Fiscal Year 2023: \$100

Annual 1 Vendor

Recommendation: It is the recommendation of staff that these rates remain the same.

Liquor Licenses

Commercial Annual or Initial

Type	Time Frame	Current Amount	Proposed Amount
Retail	Initial	1,000.00	1,500.00
Retail	Annual Review	1,000.00	15,000.00
Limited (Club)	Annual	500.00	500.00
Resort Retail	Annual	3,000.00	3,000.00
Restaurant	Annual	1,000.00	15,000.00
Any License - Transfer of Ownership	Initial	100.00	100.00
Micro Brewery	Annual	500.00	500.00
Winery	Annual	500.00	500.00
Motel/Hotel Mini Bar	Annual	1/2 Original License	1/2 Original License
Additional Dispensing Room	Annual	2/3 Original License	2/3 Original License
Bar & Grill	Initial	1,500.00	5,000.00
	Annual Renewal	1,500.00	2,000.00
Bottle Club	Annual	300.00	300.00

General Ledger Account Code: 10-3400-831

Collections Fiscal Year 2023: \$25,500

Definitions:

Retail License: Allown sale of alcoholic liquor and malt beverages for consumption on premise, off premise, or both. Licenses are limited and available based upon a population formula.

Limited (Club) License: Allows clubs such as veterans, fraternal organizations, golf or social clubs to sell alcoholic liquor and malt beverages for on premise consumption to members and their accompanied guests. Package sales is prohibited.

Resort License: Allows sales of alcoholic liquor and malt beverages for on premise consumption within the contiguous boundaries of a resort. Resort must have an actual building value of \$1 million, at least a 100-seat convention facility and a minimum of 100 sleeping rooms or a ski resort facility values at \$10 million. Package sales is prohibited.

Bottle Club: A club that services patrons previously purchased or reserved alcoholic drinks after normal legal closing hours. It is also known as a club where patrons, normally members, are serviced liquor from bottles purportedly belong to them, without regard to liquor control laws.

Restaurant: Allows service of alcoholic liquor and malt beverages to patrons in dining areas of restaurants. Alcohol sales can not exceed 40% of gross sales. No consumption can take place in the designated area. Package sales are prohibited.

Microbrewery Permit: Allows brewing of malt beverages for sale on and off premise. Off premise sales are not to exceed 2,000 oz per sale (15 gallons). On premise sale of other malt beverages may be authorized. Sales to wholesales/retailers requires State authorization.

Winery Permit: Allows fermenting of juices into wines for sale on and off premise. Off premise sales are limited to 2,028 oz per sale (15 gallons). On premise sale of other wines may be authorized.

Type of License	Number Permits Sold	Current Amount	Current Revenue	Proposed Amount	Proposed Revenue
Retail	20	1,000	20,000	1,500	30,000
Limited (Club)	3	500	1,500	500	1,500
Resort Retail	0	3,000	0	3,000	0
Restaurant	3	1,000	3,000	1,500	4,500
Any License - Transfer of Ownership	0	100	0	100	0
Micro Brewery	0	500	0	500	0
Winery	0	500	0	500	0
Motel/Hotel Mini Bar	0		0		0
Additional Dispensing Room	2		1,000		1,333
Bar & Grill	0	1,500	0	2,000	0
Bottle Club	0	300	0	300	0
Total	28		25,500		37,333
				Current Increase	25,500 <u>\$11,833</u>

Recommendation:

The proposed fees above have been increased to the top of the fee range set by the State of Wyoming. The fees are also consistent with the three cities listed below.

Type of License	Laramie	Casper	Lander
Retail	1,500	1,500	1,500
Limited (Club)	500		500
Resort Retail	3,000	1,500	1,500
Restaurant	1,750	1,500	1,500
Any License - Transfer of Ownership			
Micro Brewery	500	500	500
Winery	500	500	500
Motel/Hotel Mini Bar			
Additional Dispensing Room			
Bar & Grill	3,000	3,000	1,500
Bottle Club			

Daily Fees

Type	Time Frame	Current Amount	Proposed Amount
Malt Beverage Permit	Daily	10.00	25.00
Catering Permit	Daily	10.00	25.00
Opening Container Permit	Daily	10.00	25.00
Special Event Application/Street Closure	Per	10.00	25.00

General Ledger Account Code: 10-3400-835

Collections Fiscal Year 2023 \$850.00

Daily 85 Permits

Malt Beverage Permit: Allows any responsible person or organization to sell malt beverages at public auditoriums, civic center, or events centers. Package sales is prohibited.

Catering Permit: Allows a retail and resort license to sell alcoholic liquor and malt beverages for on premise consumption at another location. Issuance is limited to no more than 36 times per calendar year in any one location.

Open Container Permit: Allows consumption of malt beverages for a specific period of time in and upon a street, alley, sidewalk, public park, public building, or parking lot open to unrestricted use by the public.

Special Event Application: Special events include road races, block parties, festival and parades. Anyone hosting an outdoor event on public property or private property needs to submit a Special Event application.

Recommendation: It is the recommendation of staff that the current fee of \$10.00 for these daily fees be increased to \$25.00. By increasing the daily fee to \$25.00 revenues will increase by approximately \$1,275 to \$2,125.

Type	Laramie	Casper	Lander
Malt Beverage Permit	50	50	50
Catering Permit	50	50	50
Opening Container Permit	25	0	50

Administrative Fees

Type	Time Frame	Current Amount	Proposed Amount
Public Document Research	First Page	10.00	10.00
	Every Page Thereafter	1.00	1.00
Recording Fees	First Page	Actual Fee	Actual Fee
	Every Page Thereafter	Actual Fee	Actual Fee
Public Document Copies (Black & White or Color)	Each Page 8 1/2 X 11	0.08	0.08
	Each Page 11 X 17	1.00	1.00
GIS Office Copies (Black & White or Color)	Each Page 18 X 24 Plat	7.50	7.50
	Each Page 24 X 37 Plat	10.00	10.00
	Each Page 36 x 48 Plat	Actual Fee	Actual Fee

Special Projects

Type	Time Frame	Current Amount	Proposed Amount
Professional Employee Time	Per Hour	Actual Hourly Rate	Actual Hourly Rate
Minimum Charge	One Quarter (1/4) Hour	At Hourly Rate	At Hourly Rate
Clerical Professional Time	Per Hour	Actual Hourly Rate	Actual Hourly Rate
Minimum Charge	One Quarter (1/4) Hour	At Hourly Rate	At Hourly Rate
Audit; Reports; Budget;	Set By City Manger		
Outside Vendor or Consultant	Per Hour	Actual Hourly Rate	Actual Hourly Rate

ADMINISTRATIVE FEES

Public Document Research

This item was historical. It was not removed or revised as the purpose and intent of it was not understood. The fees associated with public document research can be alternatively captured within the Special Project fees.

Recording Fees

These fees relates to instances where the City is tasked with recordation of documents, like the County Land Office or other State agency offices.

Examples: Dangerous building actions, annexation, property documents

The fee is set at the actual rate charged by the County or State agency as a pass-through expense and is intended to be recouped from the applicant.

Public Document Copies

Per page fees charged for copies.

The City does not provide public access or self-service copiers to the public. Copy fess are intended to offset expenses for supplies, equipment and maintenance, and staff time in making copies for the public.

GIS Office Copies

Per page fees charged for oversized copying related to maps.

The fees are intended to offset expenses for supplies, equipment and maintenance, and staff time in making copies for the public.

SPECIAL PROJECTS

Special projects are those projects that are outside the normal scope of duties that a City employee performs. The fees associated with special projects are intended to offset the time that a particular employee needs to devote to complete the project and which takes the employee away from usual duties. These projects almost always come in the form of some sort of public records request pursuant to the Wyoming Public Records Act. Public records requests require different employee resources to accomplish depending on the type of request.

Simple public records requests include requests for copies of police incident reports or copies of utility records. The records are usually easily accessible electronically and require minimal staff time. There are often minimal fees associated with these requests, usually in the form of copying fees and ¼ hour fee for a clerical employee.

An example of a more complicated request would be a request for a historic property file. In that instance, if the file was not available electronically due to the age of the file or the property, a Community Development staff member would need to locate and retrieve the paper file in archives, located off-site at City Hall. The staff member would then need to scan or copy the file depending on the request. Depending on the size and type of the file, the time devoted to such a project is variable. Such a request might require the time of an employee with sufficient knowledge and skill to locate and identify the appropriate information requested. Complicated or complex projects may require specialized resources, such as professional employees, like engineers, finance directors, or attorneys to complete, based on the type of request received. For example, a request for which copies of communications between public officials is requested will require an accompanying privilege log to redact and log protected communications that will need to accompany the request, which requires an attorney to complete.

Recommendation:

These fees were recently reviewed, and increases put into place within the last year. No further changes are recommended.

Animal Control

Profit and Loss Statement

	Fiscal Year 6/30/2020	Fiscal Year 6/30/2021	Fiscal Year 6/30/2022	Fiscal Year 6/30/2023
Revenue				
Animal Licenses	2,086.50	1,524.00	1,327.50	959.50
Animal Shelter Fees	7,398.96	9,899.00	7,991.00	7,203.00
Total Revenue	9,485.46	11,423.00	9,318.50	8,162.50
Expenditures				
Salaries	68,647.75	71,801.48	75,494.49	77,424.66
Benefits	45,158.18	44,201.77	45,295.68	49,267.60
Purchased Services	18,373.05	23,529.41	22,672.94	24,219.02
Supplies	9,387.51	15,295.54	9,990.17	12,900.92
Capital	10,487.00	0.00	0.00	73,664.32
Total Expenditures	152,053.49	154,828.20	153,453.28	237,476.52
Net Loss	(142,568.03)	(143,405.20)	(144,134.78)	(229,314.02)
Revenue Margin	6.24%	7.38%	6.07%	3.44%

Animal Licenses

Type	Time Frame	Current Amount	Proposed Amount
Altered Dogs or Cats	Amount	5.00	5.00
Altered Dogs or Cats	Two-Year	8.00	8.00
Altered Dogs or Cats	Three-Year	10.00	10.00
Intact Dogs or Cats	Annual	25.00	25.00
Intact Dogs or Cats	Two-Year	40.00	40.00
Intact Dogs or Cats	Three-Year	50.00	50.00
Replacement for Lost Tags	Per	2.50	2.50
Breeder Kennel	Annual	50.00	100.00
Business Kennel	Annual	10.00	100.00
Hobby Kennel	Annual	10.00	20.00
Permits (Wild Animals, Domestic Fowl, Bees, Etc.)	Annual	10.00	25.00
Corral Permits	Annual	10.00	15.00

General Ledger Account Code: 10-3400-835

Collections Fiscal Year 2023 \$959.50

Definitions:

Altered dog or cat is a dog or cat that has undergone surgical sterilization , either through spaying for females or neutering for males.

An intact dog or cat is a dog or cat that has not spayed or neutered.

Breeding kennels are a formal establishment for the propagation of dogs.

A business kennel is an establishment where dogs, cats or other pets are kept for the purpose of sale, breeding or boarding care.

A hobby kennel is any premises where at least six, but less than twenty adult dogs and/or cats are kept for hunting, breeding, for exhibition, organized events, field working or obedience trials.

Recommendation:

Staff recommends the following increases.

- Breeder Kennel from \$50 to \$100
- Business Kennel from \$10 to \$100
- Hobby Kennel from \$10 to \$20
- Permits (Wild Animals, Domestic Foul, Bees, etc.) from \$10 to \$25
- Corral Permits from \$10 to \$15

Animal Control Fees

Type	Time Frame	Current Amount	Proposed Amount
Impound & Quarantine Fee for Dogs and Cats	Daily	12.00	15.00
Unlicensed Dog or Cat	Determined by	Court Fine	Court Fine
Pick Up Fee for Dogs and Cats	Daily	10.00	12.00
Adoption Fee for Dogs	Per Animal	40.00	50.00
Adoption Fees for Cats	Per Animal	25.00	35.00
Surrender Fee for Dogs or Cats	Per Animal	25.00	35.00

General Ledger Account Code: 10-3500-861

Collections Fiscal Year 2023 \$7,203

Discussion

One consideration in setting rates is that the rate should be sufficient to cover expenses directly related to the care of the animals. Included in the FY 2024 budget for supplies are the following items:

Hill's Pet Nutrition	\$1,500.00
Kitty Litter	1,500.00
Animal Enrichment	500.00
Cleaning Supplies	2,000.00
Building and Grounds Maint	500.00
Outdoor Kennel Maintenance	2,500.00
Miscellaneous Supplies	<u>500.00</u>
Total	\$9,000.00

The revenue received from Animal Control Fees is \$7,203 which is \$1,797 short of covering the direct expenses in Fiscal Year 2023. The estimated increase in revenue from the proposed rate increases is \$2,287.00 which covers the difference between revenue and direct expenses.

Estimated increase from rate increases.

Type	Current Amount	Occurrences FY 2023	Amount Collected	Proposed Amount	Amount Proposed
Impound & Quarantine Fee for Dogs and Cats	12.00	99.00	1,188.00	15.00	1,485.00
Unlicensed Dog or Cat	Court Fine			Court Fine	
Pick Up Fee for Dogs and Cats	10.00			12.00	0.00
Adoption Fee for Dogs	40.00	61.00	2,440.00	50.00	3,050.00
Adoption Fees for Cats	25.00	62.00	1,550.00	35.00	2,170.00
Surrender Fee for Dogs or Cats	25.00	76.00	1,900.00	35.00	2,660.00
			7,078.00		9,365.00
	Per General Ledger		7,203.00		7,078.00
	Variance		125.00		2,287.00

Recommendation:

Staff recommends the following increases.

- Impound & Quarantine Fee for Dogs and Costs from \$12 to \$15
- Pickup Fee for Dogs and Cots from \$10 to \$12
- Adoption Fee for Dogs from \$40 to \$50
- Adoptions Fee for Cats from \$25 to \$35
- Surrender Fee for Dogs or Cats \$25 to \$35



The CITY of
RAWLINS
WYOMING

Community Development Department

Lou Lascano, director



Resolution No 1C – 2012

Fees: Depot

Appendix D

Fees Charged for Rental of the Depot

Type	Time Frame	Current Amount	Proposed Amount
East Room	Per Day	100.00	200.00
Center Room	Per Day	100.00	200.00
Rental Deposit East Room	Per Rental	150.00	150.00
Rental Deposit Center Room	Per Rental	150.00	150.00
Rental of both East and West Rooms with Deposits	One Day Rental Fee	500.00	700.00

General Ledger Account Number: 10-3400-859

Collections for Fiscal Year 2023 \$4,800

Number of rentals during Fiscal Year 2023: 24

Discussion

The Depot has experienced a significant increase in the number of repairs over the past five years. The facility is aging and is need of several more repairs to keep it operational. Within Carbon County the Jeffery Center charges \$400 per day and the Fair Gound rentals are between \$400-\$500 daily.

Rental of the East Room includes the ADA restroom, while the Center Room includes the use of the Kitchen.

Recommendation:

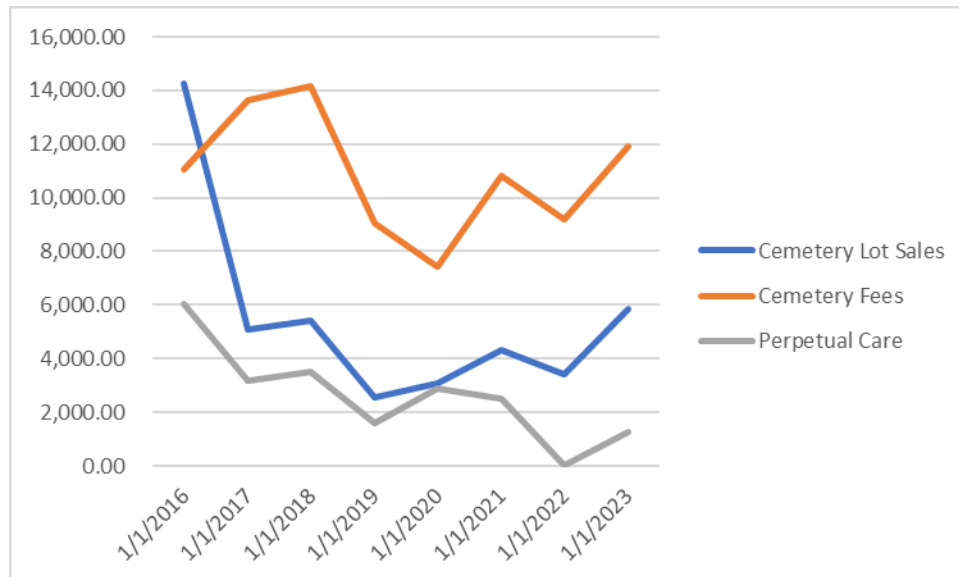
It is the recommendation of staff the daily rental of the East Room be increased from \$100 to \$200 and the Center Room be increased from \$100 to \$200. This will increase the amount including the refundable deposit from \$500 to \$700. These increases will help cover the costs of repairs and maintenance to the Depot. Another consideration in increasing rates is the cost of janitorial services to ensure cleanliness of the facility. Frequently, janitorial staff is used on weekends between rentals.

Resolution No 1C – 2021
Fees: Public Works – Cemetery
Appendix G

Type	Meter	Current Amount	Proposed Amount
Lot Charges (Adult)		300.00	300.00
Lot Charges (Burial Baby)	\$100.00 each space, Int, Per Care	300.00	300.00
Perpetual Care (Adult)		250.00	250.00
Oper/Close (Full Burial)		250.00	250.00
Oper/Close (Cremains)		75.00	75.00
After Hours (Saturday)	Full	500.00	500.00
	Cremains	250.00	250.00
Dis-Interment Dis-Inurnment		500.00	500.00
Dis-Inurnment with Re-Inurnment		750.00	750.00
Dis-Interment with Re-Interment		1,000.00	1,000.00
Deed Transfers/Recording Fees		20.00	20.00
Tent/Pavilion		0.00	0.00

General Ledger Account Codes: 10-3400-839 Cemetery Lot Sales
10-3400-841 Perpetual Care
10-3400-842 Cemetery Fees

Collections for Fiscal Year 2023 Cemetery Lot Sales \$5,870.00
Perpetual Care \$1,250.00
Cemetery Fees \$11,930.00



Discussion:

The cemetery is currently operated under two departments: parks and recreation and community development. Revenues are detailed into their own general accounts, but expenditures not included in their own department but rather in parks and recreation and community development. Therefore, we cannot justify the true cost of the cemetery nor where the revenue is spent. During the Fiscal Year 2025 budget preparation the City will identify costs associated with the cemetery and place them in their own department. Once the costs are identified a rate analysis will be performed to determine the adequacy of the rates.

Recommendation:

Staff recommends no changes at this time.

CATS Bus

Profit and Loss Statement

	Fiscal Year 6/30/2020	Fiscal Year 6/30/2021	Fiscal Year 6/30/2022	Fiscal Year 6/30/2023
Revenue				
CATS Bus	1,406.46	510.43	1,500.39	2,585.98
Total Revenue	1,406.46	510.43	1,500.39	2,585.98
Expenditures				
Salaries	26,543.55	23,655.98	27,239.50	32,097.38
Benefits	28,349.47	16,299.73	16,230.08	18,936.60
Purchased Services	0.00	0.00	186.90	866.01
Supplies	3,743.63	1,966.29	7,131.14	7,138.14
Total Expenditures	58,636.65	41,922.00	50,787.62	59,038.13
Net Loss	(57,230.19)	(41,411.57)	(49,287.23)	(56,452.15)
Revenue Margin	2.40%	1.22%	2.95%	4.38%

CATS Bus Rates

Type	Time Frame	Current Amount	Proposed Amount
CATS Bus	Per Ride	0.50	2.00
CATS Bus - Senior	Per Ride	0.50	1.50

General Ledger Account Code: 10-3500-874

Collections Fiscal Year 2023 \$2,585.98

Discussion:

Purchased services and supply expenditures represent phone and fuel charges for the bus. Currently the fuel costs are \$4,552.16 higher than the revenue received at the current rates.

According to the revenue received the average number of passengers per day is 24.87 at 208 days of operation. At 24.87 passengers per day a rate of \$1.55 per ride would need to be charged to cover the fuel costs.

At \$2.00 per ride with 24.87 passengers per day would bring in approximately \$10,345.92 in revenue increasing the revenue margin to 17.52%.

Recommendation:

The recommendation of staff that the ticket price be increased from \$.50 to \$2.00 and that a new column be included for seniors with a rate of \$1.50.

Resolution No 6A – 2016
Fees: Building Department
Appendix B

Type	Current Amount	Proposed Amount
Master	25.00	25.00
Renewal	10.00	10.00
Journeyman	15.00	15.00
Renewal	10.00	10.00
Apprentice	10.00	15.00
Renewal	10.00	10.00

	Licenses Issued
Master	
HVAC	19.00
Pumber	20.00
Electric	13.00
Journeyman	
Fire Suppression	9.00
HVAC	15.00
Pumber	9.00
Electric	24.00
Apprentice	
Fire Suppression	1.00
HVAC	17.00
Pumber	24.00
Electric	11.00
Total	162.00

Recommendation:

- The initial apprentice fee from \$10 to \$15 to be consistent with the Journeyman.

Contractors' License	Current Amount	Proposed Amount
Class A	250.00	250.00
Renewal	200.00	200.00
Class B	200.00	200.00
Renewal	150.00	150.00
Class C and all other Contractors	150.00	150.00
Renewal	100.00	100.00

The City issues 283 contractor licenses during Fiscal Year 2023.

Recommendation:

Contractor License fees remain the same.

Trailer Court License	Current Amount	Proposed Amount
1-10 Spaces	50.00	50.00
11-20 Spaces	100.00	100.00
21-30 Spaces	150.00	150.00
31-99 Spaces	250.00	250.00

General Ledger Account Code: 10-3400-835

Collections Fiscal Year 2023 \$1,900

	Permits	Annual Fee	Collected
1-10 Spaces	6.00	50.00	300.00
11-20 Spaces	2.00	100.00	200.00
21-30 Spaces	1.00	150.00	150.00
31-99 Spaces	5.00	250.00	1,250.00
	14.00		1,900.00

Recommendation:

Trailer Court License fees remain the same.

Solar and Wind Energy Permit

Categorized under Building Permit & Plan Review Fees

Inspections outside of normal business hours (minimum charge-one hour)		\$40.00 per hour*	\$60.00 per hour*
Re-inspection fees assessed under provisions of Section 108.8	First Offense	Written Warning	Written Warning
	Second Offense and any thereafter	\$25.00 per each re-inspection	\$25.00 per each re-inspection
Special Investigation Fee	First Offense	Warning	Warning
	Second Offense	250.00	250.00
	Third Offense	500.00	500.00
Inspections for which no fee is specifically indicated (minimum charge - one hour)		25.00 per hour*	40.00 per hour*
Additional plan review required by changes, additions or revisions to plans		\$40.00 per hour*, one (1) hour minimum	\$40.00 per hour*, one (1) hour minimum
For use of outside consultants for plan checking and inspections, or both		Actual Costs**	Actual Costs**
Certificate of Occupancy		25.00	25.00

*Or the total hourly cost to the jurisdiction, whichever is the greatest. This cost shall include supervision, overhead, equipment, hourly wages and fringe benefits of the employees involved.

**Actual costs include administrative and overhead costs.

Recommendation:

- Staff recommends that inspections outside of normal business hours be increased to current overtime rates of approximately \$60.
- Staff recommends that inspections for which no fee is specifically indicated be increased to current straight rates of \$40.

Impound Fee

\$8.00 per day

Towing Fee

\$15.00 Administration Fee in addition to actual towing charge

Proposed Rates

Impound Fee	Towing Fee
\$15.00 per day	\$20.00 Administration Fee in addition to actual towing charge

Recommendation:

- Staff recommends that the impound fee be increased from \$8.00 to \$15.00.
- Staff recommends that the towing fee be increased from \$15 to \$20.

Rawlins Fire Department Training Facility Classroom		Current Amount	Proposed Amount
Classroom Usage Fee	Per Day	100.00	100.00
	Each day concurrent after 1st day	75.00	75.00
With Audio/Visual Equipment	Per Day	125.00	125.00
	Each day concurrent after 1st day	100.00	100.00
Cleaning Deposit		0.00	100.00
This fee shall be applied to all outside parties requesting utilization of the facility.			

Exceptions include City of Rawlins Departments and Fire Service Organizations.
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Recommendation:

Charges for the use of the training facility classroom has not been collected over the past five years. The City feels that will increased marketing efforts that the training facility can become an revenue source. Staff recommends that the daily rate remain the same, however, a cleaning deposit of \$100 be collected and returned upon inspection.

Resolution No 11B – 2021

Fees: Building Permits

Appendix C

Building Permit Up to \$100,000 Valuation

Total Valuation	Building Permit Fee	Plan Review Fee
\$1.00 to \$1,000.00	\$10.00	65% of Building Permit Fee, can be determined by Building Permit Fee x .65=Plan Review Fee
\$1,001.00 to \$100,000.00	1% of valuation, can be determined by Valuation x .01 = Building Permit Fee	65% of Building Permit Fee, can be determined by Building Permit Fee x .65=Plan Review Fee

Building Permit Over \$100,000 Valuation

Total Valuation	Building Permit Fee	Plan Review Fee
\$100,000.00 and up	.6% of valuation, can be determined by Valuation x .006 = Building Permit Fee	65% of Building Permit Fee, can be determined by Building Permit Fee x .65=Plan Review Fee

Recommendation:

Staff recommends that the building permit valuation fees remain the same.

Other Permit Fees	Time Frame	Current Amount	Proposed Amount
Street Cut Permit		25.00	325.00*
Demolition		25.00	50.00
Gas Pressure Test		25.00	25.00
Curb & Gutter Permit		25.00	25.00
Private Water or Sewer Line		25.00	25.00
Mobile Home Setup Fee		100.00	125.00
Temporary RV Parking Permit		25.00	25.00
Temporary RV Parking Permit	1st Renewal	50.00	50.00
Temporary RV Parking Permit	2nd Final Renewal	75.00	75.00

* The increase includes \$.25 per square foot

Recommendation:

- Street Cut Permit be increased from \$25 to \$325 plus \$.25 per square foot. The increase is consistent with charges levied by the City of Lander Wyoming. The increase in street cut permits is to change the process so that funds are collected prior to the street cut permit being issued.
- Demolition Fee be increased from \$25 to \$50.
- Mobile Home Set up Fee be increased from \$100 to \$125 due to increased cost of labor.

Resolution No 11B – 2018

Fees: Planning

Appendix F

Planning Fees - Plus the cost of the public notice Type	Current Amount	Proposed Amount
Special Use	200.00	200.00
Home Occupation Permits Major	150.00	150.00
Home Occupation Permits Minor	50.00	50.00
Planned Unit Development (not requiring subdivision)	250.00	250.00
Variance	200.00	200.00
Zone Change	200.00	200.00
Annexation (all associated costs)	250.00	250.00
Final Plat (residential-single family)	250.00	250.00
Final Plat (multi-family/commercial/industrial)	250.00	250.00
Residential Infill	250.00	250.00
Platting/Replating Land	250.00	250.00
Preliminary Development Plan	250.00	250.00
Preliminary Plat (residential - single family) each lot	250.00	250.00
Preliminary Plat (multi-family/commercial/industrial)	250.00	250.00
Subdivision Permit	250.00	250.00
Subdivision Variance	250.00	250.00
Vacation: Easement, Right-of-Way, Etc.	200.00	200.00
Boundary Line Adjustment	150.00	150.00

Grading, Drainage and Excavation Permits	Rawlins Municipal Code, Section 12.12
Actual engineering costs for permit review	

Recommendation:

Staff reviewed these rates and found them to be sufficient at this time. No changes are proposed.



Grading, Drainage & Excavation Permits

and

Streets, Water / Sewer Connecting Fees



Resolution No.9 – 2022

Fees Public Works

Appendix I

Street Cut Fee Schedule		
Type		Amount
Permit	Flat Fee	25.00
Public Works will do Actual Costs, and Administrative Fee to inspect		

Water Connection Fee Schedule: Inside Corporate Limits		
Line Size		Tap Fee
0.625" Displacement		1,000.00
0.75" Displacement		1,000.00
1" Displacement		2,500.00
1.5" Displacement		4,999.00
2" Displacement		7,999.00
2.5" Displacement		12,498.00
3" Singlet		15,997.00
3" Compound, Class I		15,997.00
3" Turban, Class I		17,497.00
4" Singlet		24,996.00
4" Compound, Class I		24,996.00
4" Turban, Class I		30,995.00
6" Singlet		49,991.00
6" Compound, Class I		49,991.00
6" Turban, Class I		64,898.00
8" Compound, Class I		79,986.00
8" Turban, Class I		139,976.00
10" Turban, Class III		209,963.00

Water Connection Fee Schedule: Outside Corporate Limits		
Rawlins Municipal Code, Section 13.04.070 Service Outside City Limits		
Line Size		Tap Fee
0.625" Displacement		1,333.00
0.75" Displacement		1,333.00
1" Displacement		3,333.00
1.5" Displacement		6,665.00
2" Displacement		10,665.00
2.5" Displacement		16,664.00
3" Singlet		21,330.00
3" Compound, Class I		21,330.00
3" Turban, Class I		23,329.00
4" Singlet		33,327.00
4" Compound, Class I		33,327.00
4" Turban, Class I		41,326.00
6" Singlet		66,655.00
6" Compound, Class I		66,655.00
6" Turban, Class I		86,651.00
8" Compound, Class I		106,648.00
8" Turban, Class I		186,634.00
10" Turban, Class III		279,950.00

Sanitary Sewer Connection Development Fees: Inside Corporate Limits		
Single Family Dwelling		
Tap Size		Tap Fee
3"		1,000.00
4"		1,000.00

Sanitary Sewer Connection Development Fees: Outside Corporate Limits		
Single Family Dwelling		
Tap Size		Tap Fee
3"		1,300.00
4"		1,300.00

Multi-Unit Complex: Inside Corporate Limits		
Tap Size		Tap Fee
4"		2,500.00
6"		2,500.00
8"		2,500.00
Each Additional Toilet		300.00
RV park & Trailer Court Space Connections		300.00

Multi-Unit Complex: Outside Corporate Limits		
Tap Size		Tap Fee
4"		3,325.00
6"		3,325.00
8"		3,325.00
Each Additional Toilet		400.00
RV park & Trailer Court Space Connections		400.00

Commercial and Industrial: Inside Corporate Limits		
Tap Size		Tap Fee
4"		2,500.00
6"		5,000.00
8"		10,000.00

Commercial and Industrial: Outside Corporate Limits		
Tap Size		Tap Fee
4"		3,325.00
6"		6,650.00
8"		13,300.00

Storm Sewer Connection Development Fees: Inside Corporate Limits		
Tap Size		Tap Fee
4"		200.00
6"		450.00
8"		600.00
10"		750.00
12"		900.00

Storm Sewer Connection Development Fees: Outside Corporate Limits		
Rawlins Municipal Code, Section 13.04.070 Service Outside City Limits		
Tap Size		Tap Fee
4"		266.00
6"		600.00
8"		800.00
10"		1,000.00
12"		1,200.00

Connection Surcharges: Inside Corporate Limits
<p>To defray the cost of installing meters and making the physical water and sewer taps, the following surcharges shall be added to the development fees.</p> <p>A. For all meters on water services, the actual cost of labor, material and equipment;</p> <p>B. For meter pit and cover installations and for pit excavation and backfill if the meter is located in a pit or vault, the actual cost of labor, materials and equipment if not provide by the owner:</p> <p>C. For all meters on fire protection lines, the actual cost of labor, material and equipment:</p> <p>D. For all connections provided on sanitary and storm sewer systems, the actual cost of labor, materials and equipment. (This applies to al water and sewer connections)</p>

Connection Surcharges: Inside Corporate Limits
Rawlins Municipal Coed, Section 13.04.070 Service Outside City Limits
<p>To defray the cost of installing meters and making the physical water and sewer taps, the following surcharges shall be added to the development fees.</p> <p>A. For all meters on water services, the actual cost of labor, material and equipment;</p> <p>B. For meter pit and cover installations and for pit excavation and backfill if the meter is located in a pit or vault, the actual cost of labor, materials and equipment if not provide by the owner:</p> <p>C. For all meters on fire protection lines, the actual cost of labor, material and equipment:</p> <p>D. For all connections provided on sanitary and storm sewer systems, the actual cost of labor, materials and equipment. (This applies to al water and sewer connections)</p>

Recommendation:

Staff recommends no changes at this time.

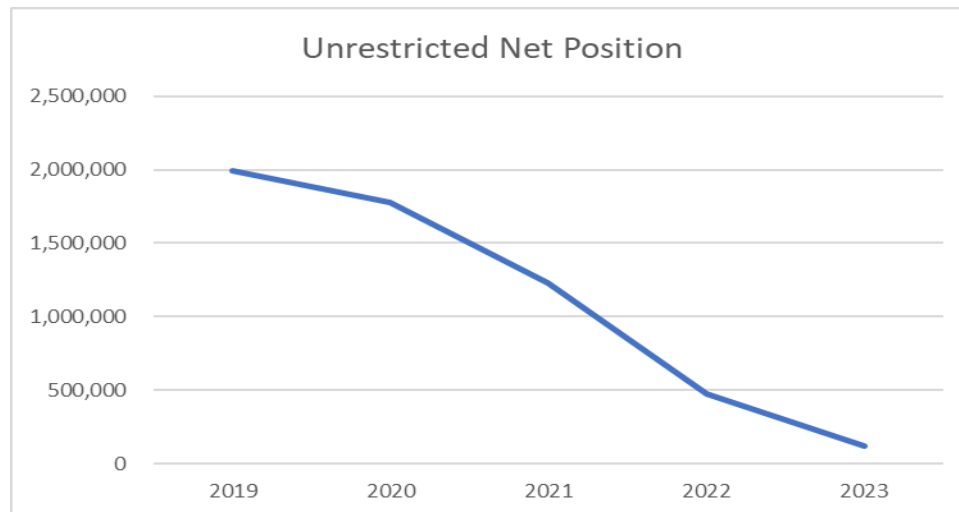


Water & Utilities Fees

Resolution No 2 – 2023
Fees: Finance – Water, Sewer & Utilities
Appendix E

Water Fund Statement of Net Position

	June 2019	June 2020	June 2021	June 2022	June 2023
Assets					
Current Assets	\$4,186,497	\$4,159,362	\$2,936,407	\$2,988,305	\$2,943,666
Capital Assets	31,706,780	30,981,152	31,275,096	31,222,891	31,131,529
Total Assets	35,893,277	35,140,514	34,211,503	34,211,196	34,075,195
Liabilities					
Current Liabilities	436,254	576,271	393,998	488,515	514,609
Long Term Liabilities	6,164,444	5,803,876	5,353,642	5,784,674	5,817,269
Total Liabilities	6,600,698	6,380,147	5,747,640	6,273,189	6,331,878
Deferred Inflows/Outflows Net	146,851	(50,820)	(65,645)	(112,845)	98,223
Net Position					
Net Investment In Capital Assets	26,133,977	25,620,094	26,132,615	26,306,596	26,449,300
Restricted Investments	1,309,067	1,313,560	1,034,954	1,046,815	1,274,440
Unrestricted	1,996,386	1,775,893	1,230,649	471,751	117,800
Total Net Position	\$29,439,430	\$28,709,547	\$28,398,218	\$27,825,162	\$27,841,540



Discussion:

The difference between assets plus deferred outflows of resources and deferred inflows of resources plus liabilities is reported as net position. Over time, increased or decreased in net position may serve as a useful indicator of whether the financial position of the City funds are improving or deteriorating. The above graph shows that the net position of the Water Fund has dropped from \$1.99M in June 2019 to \$117,800 in June 2023. At this trajectory the Water Fund will be in a deficit position by the end of June 2024.

Fixed Asset Turnover Ratio

	FY 2021	FY 2022	FY 2023
Water			
Capital Assets	66,234,265	67,720,782	69,198,690
Accumulated Depreciation	34,959,169	36,497,891	38,067,161
Net Capital	31,275,096	31,222,891	31,131,529
Percent of Depreciation	52.78%	53.89%	55.01%

The above chart shows that each year the amount of depreciation outpaces the investment in capital assets. The higher the percentage, the more aged the capital assets become leading to increased risk in system failure and increased repairs and maintenance costs. Ideally, the percentage should be less than 40%.

Water	FY 2021	FY 2022	FY 2023
Fixed Asset Turnover	8.55%	8.58%	8.27%

Fixed Asset Turnover is an efficiency ratio that indicates how well or efficiently a business uses fixed assets to generate sales. The decline in the percentage indicates that capital assets are playing less of the role in generating water revenue. This is standard until the assets are impaired to the point that water can not be delivered.

The above information coupled with the age of the transmission infrastructure shows that the City is facing a situation in which its water infrastructure is at end of life. The City's main water supply is the Sage Creek Springs which are approximately 30 miles south of town. Water is captured at the springs then is piped through a transmission line to the City's water treatment plant. Once the water is treated at the treatment plant it is brought to town by way of two iron ductile lines before being fed into the city's in-town infrastructure. The rehabilitation plan includes multiple projects including:

- Replacement of the collection system at the springs
- Rehabilitation of the transmission line including replacement of blow off valves and air vac valves

- Reestablishing cathodic protection on the transmission line
- Ongoing operations of the pretreatment plant including necessary repairs
- Replacement of storage tanks at tank farm
- Replacement of the SCADA system
- Replacement of the iron ductile lines between the storage tanks and town.

In addition to the transmission line there are extensive repairs and replacements needed to maintain in-town infrastructure.

The City increased water rates in November 2022 in an attempt to increase liquid assets to support operations, repairs and maintenance, and debt service requirements needed to enhance the transmission line and springs. The increased revenue is not sufficient to fund the rehabilitation plan. The City was able to bring the pretreatment plant on line although many repairs are still warranted. A secondary factor in the increase of expenditures is monetary inflation. Despite the increased rates the city is still operating in a deficit position.

Due to the financial situation of the Water Fund, the City will not be able to finance all necessary capital improvements with current operating income, and will be forced to look for outside financing. In order to afford the debt service requirements for a loan the City must increase water rates to show ability to make annual payments.

The City has two main loan related funding sources to finance projects associated with the source water rehabilitation and transmission line. According to the United States Department of Agriculture (USDA) the water rates should be 1.58% of monthly household income in order to be considered for USDA funding. According to their formula the average monthly rates would need to be around \$93.62 per month (AMHI is approximately \$70,794). According to USDA representatives a monthly rate of lower than 1.58% of monthly household income may be considered as long as the City can show suitable rate increases that lead toward sustainability. The second funding source is the State Revolving Fund – Drinking Water Loans. The City is currently researching this option. A large loan for both the USDA and the SRF is approximately \$12M. Based on this the City will need to pursue both options. According to the water rate study performed by Carl Brown the national average at 5,000 gallons is 1% of average household income. This would calculate to a monthly rate of \$58.99 per month. The current rate is approximately \$46.88 per month for 5,000 gallons.

Another potential source of funds for the enhancement project is grants. The City currently has received four grants that will support the transmission line project.

- \$735,460 ARPA grant for the design of the collection boxes and the water transmission line
- \$675,000 MRG grant that was used as a grant match for the ARPA grant for the design of the collection boxes and the water transmission line.
- \$917,548 ARPA grant for the Sage Creek Basin and Junction Boxes Replacement.
- \$962,951 CDBA (Community Development Block Grant) for the replacement of the SCADA system

There are possibilities that the State of Wyoming may support the City of Rawlins with additional funding. Two possible sources are State Appropriations Committee and the State Land Investment Board (SLIB).

Detailed Water Fund Revenues, Expenses and Changes in Fund Net Position

	June 2019	June 2020	June 2021	June 2022	June 2023
Operating Revenues					
Charges to customers	\$2,133,793	\$2,109,664	\$2,117,809	\$1,845,703	\$2,491,491
Other Income	114,209	77,913	557,389	833,408	84,207
Total Operating Revenues	2,248,002	2,187,577	2,675,198	2,679,111	2,575,697
Operating Expenses					
Personnel Services	845,436	800,358	538,276	512,976	802,054
Contractual Services	131,235	247,495	47,607	137,886	160,328
Utilities	152,086	136,222	131,235	94,251	145,967
Repair and Maintenance	33,051	137,212	115,167	53,881	214,840
Other Supplies and Expenses	93,185	142,004	189,403	425,871	368,768
Depreciation Expense	1,502,138	1,498,913	1,507,379	1,538,721	1,569,270
Total Operating Expenses	2,757,131	2,962,204	2,529,067	2,763,586	3,261,227
Net Income From Operations	(509,129)	(774,627)	146,131	(84,475)	(685,530)
Non-Operating Revenue (Expenses)					
Investment Income	13,220	11,779	1,564	13,111	238,328
Interest Expense	(207,510)	(204,415)	(187,624)	(187,336)	(176,617)
Total Non-Operating Revenue (Expense)	(194,290)	(192,636)	(186,060)	(174,225)	61,712
Transfers					
Transfers In	1,540,301	769,422	0		1,007,274
Transfers Out	(2,669,450)	(532,042)	(271,400)	(314,356)	(367,076)
Transfers Net	(1,129,149)	237,380	(271,400)	(314,356)	640,198
Change in Net Position	(1,832,568)	(729,883)	(311,329)	(573,056)	16,380
Net Position Beginning	31,271,998	29,439,430	28,709,547	28,398,218	27,825,162
Net Position Ending	\$29,439,430	\$28,709,547	\$28,398,218	\$27,825,162	\$27,841,542

Operating revenues increased by \$645,788 or 35% from June 2022 to June 2023. This is a result of increased rates. In November 2022, the minimum monthly charge for inside corporate limits for .625 inch and .750 inch meter size was increased to \$29.48 per month and the unit charge per 1,000 gallons increased from \$3.00 to \$3.48.

The increase in rates were intended to increase cash flow in order to bolster cash reserves in preparation for the rehabilitation plan projects associated with the water transmission line. The current estimates for project costs linked with the rehabilitation project is between \$20M and \$30M based on inflation. The City cannot generate this amount before the projects need to begin. Therefore, the addition revenues will be needed to be in the form debt.

Financial Ratios

Water	FY 2021	FY 2022	FY 2023
Current Ratio	7.45	6.12	5.72
Cash Ratio	6.57	5.60	4.88
Debt Ratio	0.17	0.18	0.19
Operating Margin Ratio	-1.49%	-9.66%	-24.22%
Return on Assets Ratio	-0.12%	-1.68%	0.05%
Debt to Equity	20.24%	22.55%	22.74%

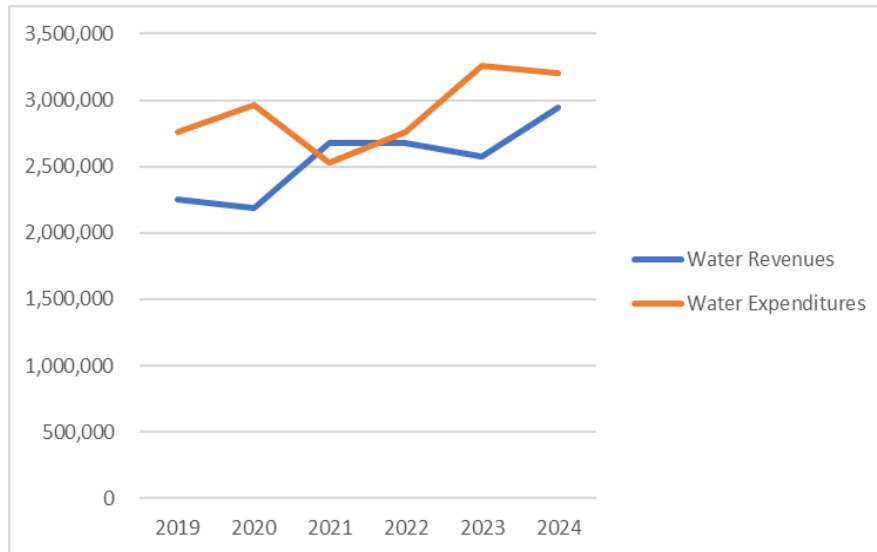
Monthly Water Fund Charges to Customers (black numbers are actual, red numbers are carried over from 2023 as estimates)

	2024	2023	2022	2021	2020	2019
July	308,488.40	192,947.77	252,594.35	281,740.01	238,961.89	269,589.82
August	325,296.98	196,329.16	230,918.83	302,026.77	279,286.42	278,103.68
September	293,430.68	169,465.65	198,972.84	255,055.93	269,503.53	274,134.26
October	226,428.94	145,031.58	157,809.84	175,914.96	171,309.52	193,401.58
November	205,032.41	221,681.55	129,542.73	133,686.94	137,517.62	144,100.32
December	200,047.92	200,047.92	122,539.36	122,426.75	127,397.53	139,984.32
January	199,476.24	199,476.24	124,795.07	123,261.08	124,618.47	110,277.06
February	196,979.48	196,979.48	125,390.38	122,786.02	128,393.48	122,385.13
March	196,186.51	196,186.51	112,701.78	115,183.24	124,156.52	120,035.28
April	194,478.74	194,478.74	124,169.56	123,220.18	116,966.70	125,975.68
May	225,966.11	225,966.11	127,711.70	136,470.17	140,096.47	135,651.19
June	285,290.42	285,290.42	162,008.96	240,727.42	229,044.08	186,881.23
	2,857,102.83	2,423,881.13	1,869,155.40	2,132,499.47	2,087,252.23	2,100,519.55

The decrease in Fiscal Year 2022 of \$263,344 or 12.35% is the result of increased water restrictions placed in the summer of 2022. These restrictions were lifted in October of 2022 and not put back into place for the summer of 2023. In November 2022, the City increased water rates resulting in a \$92,139 increase in November 2022.

In reference to the Detailed Revenues, Expenses, and Changes in Net Position table, included in June 2022 other income is an ARPA grant of \$737,980 that was used as part of Phase I of the partial replacement of the

wood stave pipeline in the springs. A second funding source for Phase I is an advance from the General Fund of \$812,020 that is due back to the General Fund in FY 2027. The Transfers In of \$1,007,274 in Fiscal Year 2023 is the result of a transfer from Impact Assistance for water related projects.



Increased in expenditures between Fiscal Year 2022 and Fiscal Year 2023 are as follows:

	June 2022	June 2023	Variance
Operating Expenses			
Personnel Services	\$512,976	\$802,054	\$289,078
Contractual Services	137,886	160,328	22,442
Utilities	94,251	145,967	51,716
Repair and Maintenance	53,881	214,840	160,959
Other Supplies and Expenses	425,871	368,768	(57,103)
Depreciation Expense	1,538,721	1,569,270	30,549
Total Operating Expenses	\$2,763,586	\$3,261,227	\$497,641

Total expenditures have been influenced heavily by the introduction of the Pretreatment Plant. The Fiscal Year 2024 was increased by \$442,244 as a result of operations of Pretreatment. Additional costs include:

Personnel	\$175,243.61
Purchased Services	146,000.00
Salaries	121,000.00
Total Pretreatment Budget	\$442,243.61

Inside Corporate Limits Water Fund Capital Budget Fiscal Year 2025 through Fiscal Year 2035.

Capital Budget FY 2025	
Infrastructure	
Water line between Spruce/Pine from 7th to 10th	\$500,000
Water line between Pine/Bufalo from 7th to 10th	500,000
Water line between Bufalo/Cedar from 7th to 10th	500,000
Waterline between Cedar/Front from 7th to 10th	500,000
Total Infrastructure	2,000,000
Equipment Distribution	285,000
Equipment Treatment Projects	320,000
Total Equipment	605,000
Total Capital FY 2025	\$2,605,000

The above chart shows the staff's proposed capital budget for Fiscal Year for Fiscal Year 2025. The amounts include only in-town infrastructure needs.

Water Fund	Scenario 1 2025	Scenario 2 2025	Scenario 3 2025
Operating Revenues			
Charges to customers	2,857,103	2,857,103	2,857,103
Other Income	84,207	84,207	84,207
Total Operating Revenues	2,941,309	2,941,309	2,941,309
Operating Expenses			
Personnel Services	875,627	875,627	875,627
Contractual Services	160,328	160,328	160,328
Utilities	145,967	145,967	145,967
Repair and Maintenance	214,840	214,840	214,840
Other Supplies and Expenses	368,768	368,768	368,768
Debt Service - Rehabilitation Plan Loan	675,000	675,000	675,000
Depreciation Expense - Intown Infrastructure	1,569,270	2,000,000	2,605,000
Total Operating Expenses	4,009,800	4,440,530	5,045,530
Net Income From Operations	(1,068,491)	(1,499,221)	(2,104,221)
Non-Operating Revenue (Expenses)			
Investment Income	238,328	238,328	238,328
Interest Expense	(176,617)	(176,617)	(176,617)
Total Non-Operating Revenue (Expense)	61,712	61,712	61,712
Transfers			
Transfers In	0	0	0
Transfers Out	(98,523)	(98,523)	(98,523)
Transfers Net	(98,523)	(98,523)	(98,523)
Change in Net Position	(1,105,302)	(1,536,032)	(2,141,032)
Percent to Increase	-39%	-54%	-75%

The above chart depicts three budgetary options for Fiscal Year 2025. In all three scenarios, the Charges to customers (revenue) line reflect the projected revenues based on actual amounts through November 2023 and prior year receipts from December 2023 through June 2024. All other line items reflect actual amounts as incurred in Fiscal Year 2023 assuming the expenditures incurred remain consistent. All three scenarios include the estimated debt service requirement for a loan of \$20M - \$30M for source water rehabilitation.

The first scenario reflects book depreciation from Fiscal Year 2023. In order to break even on the cash basis, the rates will need to be increased by 39%. Book depreciation reflects depreciation for financial statement purposes only and does not reflect current replacement projections.

The second scenerio reflects depreciation of \$2.0M which is a 27.45% increase in capital spending. These additional costs are associated with self financing in-town infrastructure replacements. The break even point on the cash basis results in a 54% increase in rates.

The third scenerio increases capital spending to the amount proposed by staff and results in a 75% increase in rates to break even on the cash basis.

In scenario 3 a 75% increase would put the water rate for 5,000 gallons up to \$94.46 where 1.53% of AMHI is approximately \$93.62.

Affordability

The charts below depict the percentage of household income that would go toward water at the various amounts listed under AHMI. (AHMI for Rawlins is \$70,794). USDA recommended amount is 1.58% of AMHI or approximately \$93.21.

\$59.00 Monthly Water Bill

Annual Income	% of Income Spent of Water
70,794	1.00%
65,000	1.09%
60,000	1.18%
55,000	1.29%
50,000	1.42%
45,000	1.57%
40,000	1.77%

\$93.21 Montly Water Bill

Annual Income	% of Income Spent of Water
70,794	1.58%
65,000	1.72%
60,000	1.86%
55,000	2.03%
50,000	2.24%
45,000	2.49%
40,000	2.80%

\$67.84 Monthly Water Bill

Annual Income	% of Income Spent of Water
70,794	1.15%
65,000	1.25%
60,000	1.36%
55,000	1.48%
50,000	1.63%
45,000	1.81%
40,000	2.04%

\$70.79 Monthly Water Bill

Annual Income	% of Income Spent of Water
70,794	1.20%
65,000	1.31%
60,000	1.42%
55,000	1.54%
50,000	1.70%
45,000	1.89%
40,000	2.12%

Recommendation:

It is the recommendation of staff that the rates for Water be increased 20% across the board in both base and usage rate. This should increase revenue approximately \$571,420 to \$3,428,523.

An average home under the proposed rates will be paying \$35.38 in base rate and \$20.90 for 5,000 in usage for a total of \$56.28. This represents a \$9.40 or 20% increase.

The water rate study performed in 2022 recommended that water rates be increased 5% each year for inflationary factors. However, when looking at future projects it is evident that 5% increases will not cover projected costs. It is recommended that the water rates be revisited after the expenditure budget is completed and the City has a better picture of the rehabilitation projects costs. The three scenarios presented above require rate increases significantly larger than 20%, or 5% annually.

Connection fees are included in Appendix I and are not recommended to be increased.

Monthly Charge for Inside Corporate Limits by Meter Size

Water Utility: Inside Corporate Limits		Current	Proposed
Type	Meter	Amount	Amount
Displacement	0.625"	29.48	35.38
Displacement	0.75"	29.48	35.38
Displacement	1"	32.96	39.55
Displacement	1.5"	38.77	46.52
Displacement	2"	45.75	54.90
Displacement	2.5"	56.19	67.43
Singlet	3"	64.32	77.18
Compound, Class I	3"	64.32	77.18
Turban, Class I	3"	67.81	81.37
Singlet	4"	85.23	102.28
Compound, Class I	4"	85.32	102.38
Turban, Class I	4"	99.17	119.00
Singlet	6"	143.31	171.97
Compound, Class I	6"	143.51	172.21
Turban, Class I	6"	178.15	213.78
Compound, Class I	8"	213.00	255.60
Turban, Class I	8"	352.39	422.87
Turban, Class III	10"	515.00	618.00

Charges Inside Corporate Limits for Usage Rates and Miscellaneous Fees

Type		Current Amount	Proposed Amount
Monthly Commodity Charge (all types)	Per 1,000 Gallons	3.48	4.18
Glenn Addition Fixed Rate	Per Month	47.00	47.00
Construction Water - Treated	Per 1,000 Gallons	8.70	10.44
RPZ Meter Fire Hydrant Assemble Deposit	Each	2,800.00	2,800.00
RPZ Meter Fire Hydrant Usage Fee	Per Day	10.00	10.00
Delinquent Fee	Per Month	10.00	10.00
Delinquent Reconnect Water Fee	Per Facility	60.00	60.00
Shut-Off Notice Fee	Per Facility	5.00	5.00
Non-Emergency Shut-off Request	Per Request	Minimum One Hour	Minimum One Hour
After Hours Shut Off	Per Request	Actual Cost	Actual Cost
Raw Water from North Platte River	Per 1,000 Gallons	5.00	5.00

Monthly Charges Outside Corporate Limits by Meter Size

Water Utility: Outside Corporate Limits		Current Amount	Proposed Amount
Type	Meter		
Displacement	0.625"	39.30	47.16
Displacement	0.75"	39.30	47.16
Displacement	1"	43.95	52.74
Displacement	1.5"	51.69	62.03
Displacement	2"	60.98	73.18
Displacement	2.5"	74.92	89.90
Singlet	3"	85.76	102.91
Compound, Class I	3"	85.76	102.91
Turban, Class I	3"	90.41	108.49
Singlet	4"	113.64	136.37
Compound, Class I	4"	113.64	136.37
Turban, Class I	4"	132.22	158.66
Singlet	6"	191.08	229.30
Compound, Class I	6"	191.08	229.30
Turban, Class I	6"	237.54	285.05
Compound, Class I	8"	284.00	340.80
Turban, Class I	8"	469.85	563.82
Turban, Class III	10"	686.67	824.00

Type		Current Amount	Proposed Amount
Monthly Commodity Charge (all types)	Per 1,000 Gallons	4.64	5.57
Construction Water - Treated	Per Month	17.40	20.88
Town of Sinclair	Per 1,000 Gallons	2.09	2.51
RPZ Meter Fire Hydrant Assemble Deposit	Each	2,800.00	2,800.00
RPZ Meter Fire Hydrant Usage Fee	Per Day	10.00	10.00
Delinquent Fee	Per Month	14.00	14.00
Delinquent Reconnect Water Fee	Per Facility	80.00	80.00
Shut-Off Notice Fee	Per Facility	6.67	6.67
Non-Emergency Shut-off Request	Per Request	Minimum One Hour	Minimum One Hour
After Hours Shut Off	Per Request	Actual Overtime	Actual Overtime
Raw Water from North Platte River	Per 1,000 Gallons	5.00	5.00

According to the contract with the Town of Sinclair the Town of Sinclair shall pay to the City of Rawlins for all Potable Water provided at the delivery point(s) at a rate equal to sixty percent (60%) of the rate charged per thousand gallons to the residential customers within the City of Rawlins.



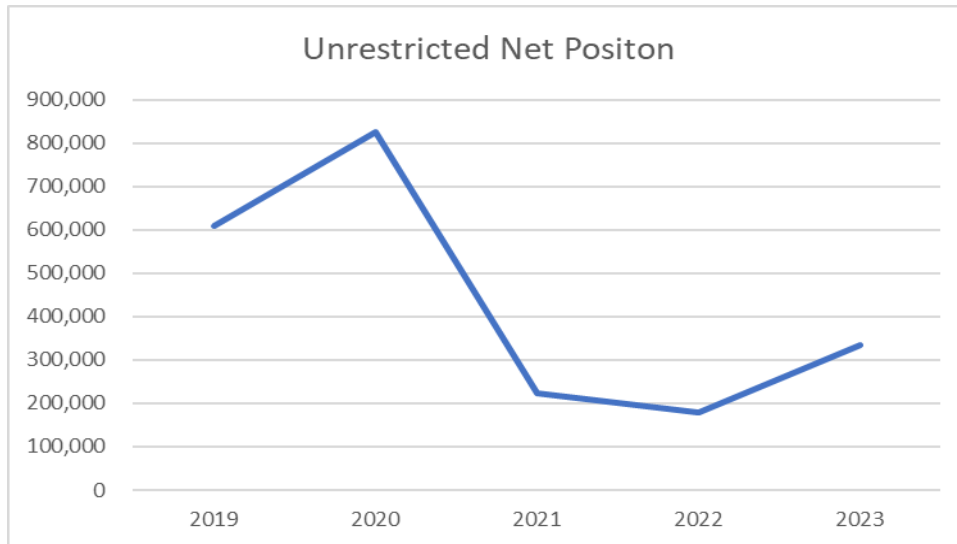
Sewer Fees



Sewer Fund Statement of Net Position

	June 2019	June 2020	June 2021	June 2022	June 2023
Assets					
Current Assets	\$1,576,324	\$1,683,844	\$948,945	\$808,889	\$961,925
Capital Assets	6,510,956	6,231,562	6,349,920	6,371,765	6,059,185
Total Assets	8,087,280	7,915,406	7,298,865	7,180,654	7,021,110
Liabilities					
Current Liabilities	147,080	133,130	107,915	85,350	86,617
Long Term Liabilities	2,006,995	1,706,653	1,117,141	954,615	999,078
Total Liabilities	2,154,075	1,839,783	1,225,056	1,039,965	1,085,695
Deferred Inflows/Outflows Net	83,159	(22,886)	(28,694)	(56,434)	(53,308)
Net Position					
Net Investment In Capital Assets	5,408,820	5,227,893	5,821,924	5,904,280	5,653,703
Unrestricted	607,544	824,844	223,191	179,975	335,020
Total Net Position	\$6,016,364	\$6,052,737	\$6,045,115	\$6,084,255	\$5,988,723

Total Assets declined \$1.07M or 13.18% from June 2019 through June 2023. During this time, the current assets declined \$614,399 or 38.98% as the result of payments toward long term debt. These debt payments were made from cash reserves and not from operations.



The Sewer Fund Unrestricted Net Position reached its five year peak in Fiscal Year 2020 and deteriorated to the five year low in Fiscal Year 2022. The balances in Fiscal Year 2020, 2021, and 2023 are critically low although there was a slight rebound in Fiscal Year 2023.

Fixed Asset Turnover

Sewer	FY 2021	FY 2022	FY 2023
Capital Assets at Cost	10,715,496	11,043,300	11,043,300
Accumulated Depreciation	4,365,576	4,671,535	4,984,115
Net Capital	6,349,920	6,371,765	6,059,185
Percent Depreciated	40.74%	42.30%	45.13%

The percent depreciated has increased 4.39% from Fiscal Year 2021 through Fiscal Year 2023. This is a result of equipment aging faster than it is being replaced. The capital assets at cost are misleading because the City's investment in sewer infrastructure is significantly larger than reported. The City recently completed a sewer infrastructure study in which the results suggest that 85% of the City's sewer infrastructure is in need of major repair or replacement at June 2023. This suggests the investment in capital assets must be increased.

Sewer	FY 2021	FY 2022	FY 2023
Fixed Asset Turnover	18%	16%	17%

Capital Infrastructure Projects for Fiscal Year 2024 through Fiscal Year 2028

Fiscal Year 2024 Costs

Sewer Line Inspection	70,000
Manhole Replacement	63,000
Wastewater Infrastructure	964,000
Wastewater Treatment Equipment	<u>450,000</u>
Total Fiscal Year 2024 Costs	1,547,000

Fiscal Year 2025 Costs

Sewer Line Inspection	70,000
Manhole Replacement	90,000
Wastewater Infrastructure	1,416,000
Wastewater Treatment Equipment	<u>225,000</u>
Total Fiscal Year 2025 Costs	1,801,000

Fiscal Year 2026 Costs

Sewer Line Inspection	70,000
Manhole Replacement	90,000
Wastewater Infrastructure	1,497,000
Wastewater Treatment Equipment	<u>127,000</u>
Total Fiscal Year 2026 Costs	1,784,000

Fiscal Year 2027 Costs

Sewer Line Inspection	70,000
Manhole Replacement	106,000
Wastewater Infrastructure	1,656,400
Wastewater Treatment Equipment	<u>127,000</u>
Total Fiscal Year 2027 Costs	1,959,400

Fiscal Year 2028 Costs

Sewer Line Inspection	70,000
Manhole Replacement	123,000
Wastewater Infrastructure	460,000
Wastewater Treatment Equipment	<u>127,000</u>
Total Fiscal Year 2028 Costs	780,000

The projects above average \$1,574,280 annually. To perform these projects funding must be acquired either through rate increases, debt, or other financing sources such as grants.

	June 2019	June 2020	June 2021	June 2022	June 2023
Operating Revenues					
Charges to customers	\$1,100,219	\$1,083,082	\$1,138,793	\$1,039,114	\$1,016,222
Other Income	9,950	27,306	3,080	5,883	4,763
Total Operating Revenues	1,110,169	1,110,388	1,141,873	1,044,997	1,020,985
Operating Expenses					
Personal Services	523,116	332,134	230,634	317,095	505,651
Contractual Services	14,936	18,646	13,644	8,746	11,082
Utilities	98,922	110,677	97,013	74,269	78,671
Repair and Maintenance	15,656	15,901	286,789	66,017	31,579
Other Supplies and Expenses	36,209	65,320	25,425	4,493	4,219
Depreciation Expense	268,656	279,394	291,351	305,959	312,580
Total Operating Expenses	957,495	822,072	944,856	776,579	943,782
Net Income From Operatins	152,674	288,316	197,017	268,418	77,203
Non-Operating Revenue (Expenses)					
Investment Income	988	785	119	41	1,002
Interest Expense	(114,871)	(97,102)	(79,881)	(81,800)	(10,515)
Total Non-Operating Revenue (Expense)	(113,883)	(96,317)	(79,762)	(81,759)	(9,512)
Transfers					
Transfers In	358,825	46,773	48,623	50,666	52,733
Transfers Out	(363,085)	(202,399)	(173,500)	(198,185)	(215,955)
Transfers Net	(4,260)	(155,626)	(124,877)	(147,519)	(163,222)
Change in Net Positon	34,531	36,373	(7,622)	39,140	(95,532)
Net Positon Beginning	5,981,833	6,016,364	6,052,737	6,045,115	6,084,255
Net Positon Ending	\$6,016,364	\$6,052,737	\$6,045,115	\$6,084,255	\$5,988,723

Sewer	FY 2021	FY 2022	FY 2023
Current Ratio	8.79	9.48	11.11
Cash Ratio	7.04	7.44	9.07
Debt Ratio	0.17	0.14	0.15
Operating Margin Ratio	10.27%	17.86%	6.63%
Return on Assets Ratio	1.61%	0.55%	-1.36%
Debt to Equity	20.27%	17.09%	18.13%

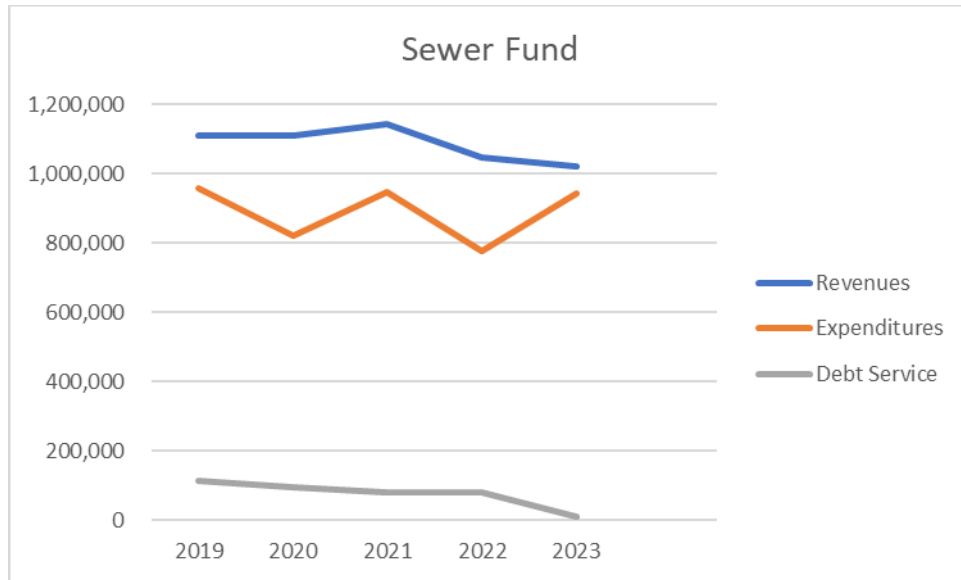
The current ratio is trending in a positive direction. The driving force is the reduction in debt. By paying off long term debt through cash reserves, the current portion the debt was removed from current liabilities. The

increase in the cash ratio is a result of the lower current liabilities, again associated with the reduction in debt. The debt ratio has been reduced slightly due to the reduction in debt but still remains consistent for the three year period since the long term debt was extinguished with cash reserves and not through revenue. The debt to equity ratio also has been reduced due to the payment of debt but where the payment came from cash reserves the debt to equity ratio increased in Fiscal Year 2023. The City has not been able to build cash reserves through revenue. Based on the financial ratios the city needs to focus on improving cash reserves revenue through operations. Cash reserves are vital for the replacement of the 85% of sewer infrastructure that needs replaced.

Sewer Monthly Revenues

	2024	2023	2022	2021	2020	2019
July	92,692.79	91,107.75	97,526.90	97,999.87	98,608.72	100,460.18
August	97,972.36	92,967.03	96,993.16	104,547.69	105,292.33	108,554.22
September	91,237.03	89,522.04	95,222.40	97,876.80	103,702.48	106,044.50
October	85,046.93	77,153.02	89,538.52	92,580.54	94,594.55	95,007.10
November	82,753.89	85,323.65	83,904.92	85,710.90	87,981.62	89,886.40
December	79,801.31	79,801.31	81,399.54	79,982.20	84,156.91	87,825.10
January	78,064.00	78,064.00	82,315.57	80,850.87	83,748.62	79,045.38
February	79,550.39	79,550.39	82,712.97	80,964.19	84,970.08	81,756.02
March	78,465.06	78,465.06	79,617.48	78,572.91	81,890.86	80,921.16
April	80,178.22	80,178.22	83,147.42	82,757.70	79,393.76	83,827.36
May	88,127.88	88,127.88	83,173.02	86,171.92	81,211.66	86,604.55
June	93,742.53	93,742.53	87,784.89	98,024.40	91,585.30	95,956.94
	1,027,632.39	1,014,002.88	1,043,336.79	1,066,039.99	1,077,136.89	1,095,888.91

The decrease in Fiscal Year 2023 of \$29,334 or 2.81% is the result of increased water restrictions place in the Summer of 2022. The revenue did increase in Fiscal Year 2024 once the restrictions were lifted.



In June 2023 expenses increased and revenues decreased narrowing the operating margin. Part of the increase in expenditures is from increased personnel costs. The increase is from a labor shortage in June 2021 and June 2022 when the City operated with less employees.

	Scenerio 1 Budget FY 2025	Scenerio 2 Budget FY 2025	Scenerio 3 Budget FY 2025
Sewer Fund			
Operating Expenses			
Personal Services	\$505,651	\$505,651	\$505,651
Contractual Services	11,082	11,082	11,082
Utilities	78,671	78,671	78,671
Repair and Maintenance	31,579	31,579	31,579
Other Supplies and Expenses	4,219	4,219	4,219
Depreciation Expense	312,580	312,580	312,580
Total Operating Expenses	943,782	943,782	943,782
Transfers			
General Fund	163,222	163,222	163,222
Debt Service			
Interest Expense	9,512	9,512	9,512
Infrastructure			
Cash Reserve	400,000	1,000,000	1,574,280
Total Expenditures	1,516,516	2,116,516	2,690,796
Revenues	1,027,632	1,027,632	1,027,632
Difference	\$488,884	\$1,088,884	\$1,663,164
Increase in Rate	48%	106%	162%

The above chart shows three different scenarios for Fiscal Year 2025. Scenario 1 maintains Fiscal Year 2023 depreciation costs and adds \$400,000 either into cash reserves or towards capital infrastructure improvements.

Scenario 2 maintains Fiscal Year 2023 depreciation costs and adds \$1,000,000 into cash reserves or towards capital infrastructure improvements.

Scenario 3 maintains Fiscal Year 2023 depreciation costs and adds \$1,574,280 into cash reserves or towards capital infrastructure improvements.

Sewer Utility: Inside Corporate Limits		Current Amount	Proposed Amount
Type	Meter		
Monthly Fixed Rate (all customers)		15.00	18.00
Monthly Commodity Charge (commercial only, over 4,000 gallons)	Per 1,000 Gallons	3.00	3.60

Sewer Utility: Outside Corporate Limits		Current Amount	Proposed Amount
Rawlins Municipal Code, Section 13.04.070 Service Outside City Limits			
Type	Meter		
Monthly Fixed Rate (all customers)		20.00	24.00
Monthly Commodity Charge (commercial only, over 4,000 gallons)	Per 1,000 Gallons	4.00	4.80

Recommendation:

The recommendation of staff is that the sewer rate increase be consistent with the water rate increase of 20%. A 20% increase in rates would approximate a \$208,884 increase in revenue which will increase cash reserves for capital by \$120,000. With the impending repairs and replacement of the intown infrastructure at 20% will not be sufficient to keep up with capital needs. This will give the city time to strategize how much debt to incur.

It is recommended that the sewer rates be revisited after the expenditure budget is completed and we have adjusted our long-term capital plans based on the June 2023 sewer assessment. This will create a better picture of the rehabilitation projects costs. The three scenarios presented above require rate increases significantly larger than 20%, or 5% annually.

With a 20% increase the average home will pay \$3.00 more a month in sewer rates.

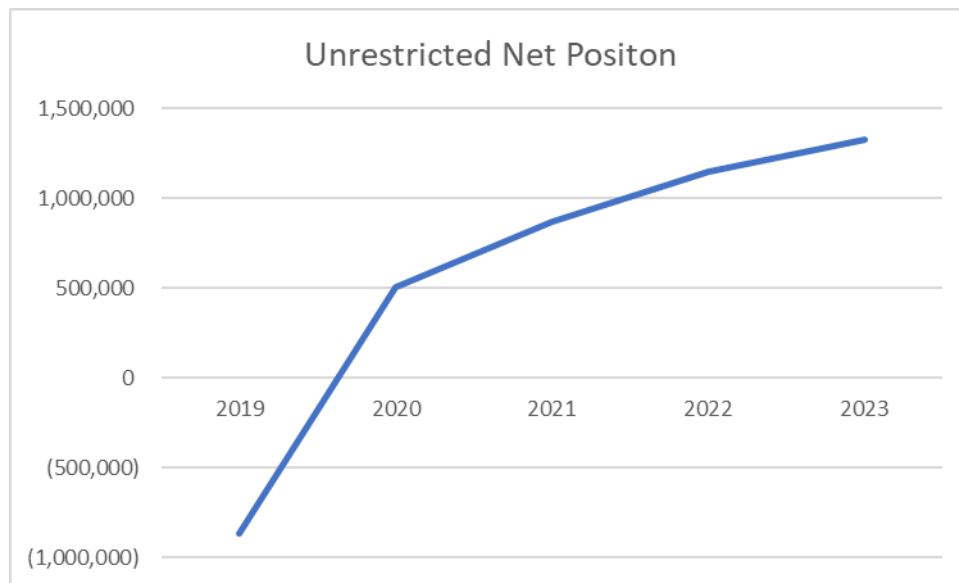


Landfill Fees



Landfill Statement of Net Position

	June 2019	June 2020	June 2021	June 2022	June 2023
Assets					
Current Assets	\$1,603,738	\$1,534,927	\$1,945,818	\$2,288,656	\$2,531,292
Capital Assets	1,040,929	1,058,750	1,001,049	1,087,489	1,950,008
Total Assets	2,644,667	2,593,677	2,946,867	3,376,145	4,481,300
Liabilities					
Current Liabilities	491,404	67,839	76,676	108,535	293,078
Long Term Liabilities	2,031,745	1,919,478	1,895,945	1,841,158	2,662,002
Total Liabilities	2,523,149	1,987,317	1,972,621	1,949,693	2,955,080
Deferred Inflows/Outflows Net	(55,113)	18,840	31,125	60,233	(42,337)
Net Position					
Net Investment In Capital Assets	1,040,929	79,754	76,442	217,270	238,413
Unrestricted	(864,298)	507,766	866,679	1,148,949	1,330,144
Total Net Position	\$176,631	\$587,520	\$943,121	\$1,366,219	\$1,568,557



Unrestricted Net Position has gone from a deficit position in 2019 (\$864,298) to a strong positive position \$1,330,144 in June 2023. The primary reason for the increase is improved operating margins. Income from operation has boosted cash reserves. Capital Assets increased in June 2023 due to the addition of a Wheel Tractor Scraper and a Dozer.

Net Investment in Capital Assets has declined because of increased long-term debt associated with capital assets. The value of the trade-in of the scraper was used to satisfy the first annual lease payment. Due to this the current liabilities reported does not include the first annual payment. This will influence the current ratio to be understated.

Landfill	FY 2021	FY 2022	FY 2023
Capital Assets at Cost	2,212,729	2,367,130	3,347,178
Accumulated Depreciation	1,211,680	1,279,641	1,397,169
Net Capital	1,001,049	1,087,489	1,950,009
Percent Depeciated	54.76%	54.06%	41.74%

As the City replaces aged equipment the percentage depreciated will decline. The City has replaced a scraper and a dozer within the last year.

Related to capital assets the Department of Environmental Quality requires the City of Rawlins Landfill to have the following equipment on site:

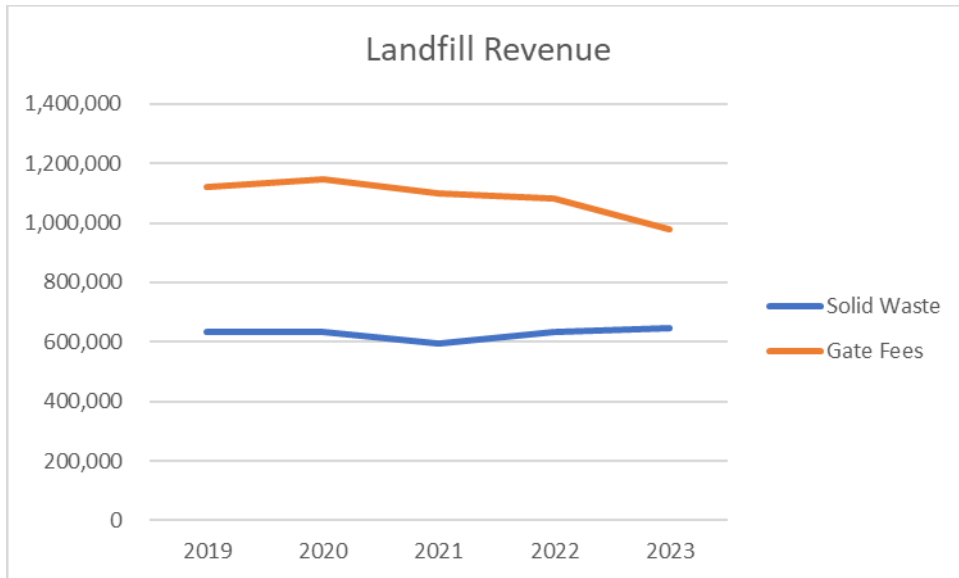
- 2 Loaders
- 1 Scraper
- 1 Dozer
- 1 Water Truck

Of the two loaders that the Landfill utilizes one is at end of life and the other is in need of major repairs. The scraper and dozer are new since July 1 2022 and the water truck is in good working condition. The cost of a new loader and the major repairs will be included in future rate analysis.

	June 2019	June 2020	June 2021	June 2022	June 2023
Operating Revenues					
Charges to customers	\$1,759,849	\$1,774,261	\$1,695,668	\$1,714,088	\$1,655,982
Other Income	9,820	21,668	17,997	8,681	12,783
Total Operating Revenues	1,769,669	1,795,929	1,713,665	1,722,769	1,668,765
Operating Expenses					
Personal Services	365,445	326,580	382,549	341,910	367,323
Contractual Services	231,611	297,188	278,630	298,054	261,170
Utilities	10,233	7,467	9,835	11,265	15,242
Repair and Maintenance	24,846	22,466	16,771	24,017	35,030
Other Supplies and Expenses	528,261	434,881	387,254	327,099	412,054
Depreciation Expense	85,005	79,932	66,824	67,961	117,529
Total Operating Expenses	1,245,401	1,168,514	1,141,863	1,070,306	1,208,348
Net Income From Operations	524,268	627,415	571,802	652,463	460,417
Non-Operating Revenue (Expenses)					
Investment Income	715	3,853	131	131	3,446
Interest Expense	(3,833)	0	(18,232)	0	0
Total Non-Operating Revenue (Expense)	(3,118)	3,853	(18,101)	131	3,446
Transfers					
Transfers In	174,499				
Transfers Out	(207,487)	(220,379)	(198,100)	(229,496)	(261,525)
Transfers Net	(32,988)	(220,379)	(198,100)	(229,496)	(261,525)
Change in Net Position	488,162	410,889	355,601	423,098	202,338
Net Position Beginning	(311,531)	176,631	587,520	943,121	1,366,219
Net Position Ending	\$176,631	\$587,520	\$943,121	\$1,366,219	\$1,568,557

Charges to customers has reached a five year low in Fiscal Year 2023 declining \$103,867 or 5.90% from June 2019 to June 2023. This has decreased the change in net position \$285,824 or 58.55% from June 2019 through June 2023.

Transfers out represents expenditures that occurred in the general fund that are related to the landfill. Such costs include equipment repairs and maintenance, building repairs and maintenance and administrative services. In Fiscal Year 2024 a majority of these have been removed to help cash reserves.



Landfill	FY 2021	FY 2022	FY 2023
Current Ratio	25.38	21.09	8.64
Cash Ratio	22.72	19.17	7.78
Debt Ratio	0.67	0.58	0.66
Operating Margin Ratio	32.31%	37.88%	27.80%
Return on Assets Ratio	18.79%	12.53%	4.52%
Debt to Equity	209.16%	142.71%	188.39%

The Current Ratio has decreased significantly due to the increase in current liabilities. Current liabilities have increased due to the inclusion of the current portion of long-term debt on the newly added scraper and dozer. A current ratio of 8.64 is still relatively strong. If the City finances a new loader the current ratio will decrease, placing a strain on the Landfill to meet its liabilities. Even though cash balances are increasing they are not increasing at the same pace as current liabilities, therefore decreasing the cash ratio. The Debt Margin has increased from 0.58 in Fiscal Year 2022 to 0.66 in Fiscal Year 2023 due to increased debt. Debt to Equity has dropped 20.77% from June 2021 through June 2023. This is due to the increase in Net Position of \$1.39M from June 2021 to June 2023.

Landfill Utility Type		Current Amount	Proposed Amount
Fixed Rate	Monthly	12.00	12.00

Currently the City Rawlins includes a solid waste fee as part of the monthly water bill of \$12. Total revenues for Fiscal Year 2023 for solid waste was \$644,532.08 or approximately \$53,711 per month. The landfill currently charges \$100 per ton for MSW for Non-Commercial Haulers and \$130 per ton for MSW Commercial Haulers.

Included in contractual services is transport of MSW from the Rawlins landfill to the Casper Wyoming Balefill of \$209,378. It costs the city \$35 per ton for the transport equating to 5,982,23 tons of MSW that was transported. The tipping fee from the Casper Wyoming Balefill for Fiscal Year 2023 was \$45 per ton for a total of \$284,989 equating to a total of 6,333.09 tons of MSW. The City of Casper increased its tipping fee for Fiscal Year 2024 from \$45 per ton to \$65 per ton. At 6,333 tons this increased the tipping fee approximately \$126,660. If revenues continue to decrease, future rates will need to be increased to account for this increase in tipping fees.

	Tons Hauled	FY 2023 Tipping Fee	FY 2024 Tipping Fee	Increase
City of Casper Projected Tipping Fees	6,333	45.00	65.00	126,660.00

	FY 2021	FY 2022	FY 2023
Landfill			
Capital Assets	2,212,729	2,367,130	3,347,178
Accumulated Depreciation	1,211,680	1,279,641	1,397,170
Net Capital	1,001,049	1,087,489	1,950,008
Percent of Depreciation	54.76%	54.06%	41.74%

The increase in capital assets from FY 2022 to FY 2023 is due to the lease of the scraper.

Materials Accepted at \$100 per ton/\$5.00 per 100lbs, \$5 Minimum, \$5 Increments Municipal Waste by Non-Commercial Haulers	
Electronic Waste	
Tires	
Dead Animals	Fee waived for Non-Commercial Wild Game Animals Carcass and Ofoal. Annually from September 1st ending November 30th

Material Accepted at \$130 per ton/\$6.50 per 100lbs, \$6.50 Minimum, \$6.50 Increments Municipal Waste by Commercial Haulers	
Tires	

Materials Accepted at \$70 per ton/\$3.50 per 100lbs, \$3.50 Minimum, \$3.50 Increments Construction and Demolition	
Railroad Ties, Poles and any Creosote Materials: Limit ten (10) items per week per generator	
Trailer/Mobile Home Disposal: By Appointment Only	

Material Accepted at \$45 per ton/\$2.25 per 100lbs, \$2.25 Minimum, \$2.25 Increments	
Concrete	
Asphalt	

Materials Accepted at \$1.50 per Gallon	
Paints	
Oil - Any Amount Over 35 Gallons	

Accepted Materials At No Charge	
Batteries	
Grass Clippings	
Limbs and Branches	
Manure	
Metal	
Oil - Any Amount Under 35 Gallons	
Separated Recyclables	

Materials Not Accepted	
Asbestos Unless Pre-approved by WY DEQ and the City of Rawlins	
Medical Waste	
Tires w/Rims	
Petroleum Contaminated Soils/Drilling Mud	

Sorting Fee \$250 minimum, plus \$100 per ton and regual fee
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Uncovered Load Fee	\$25
Special Recycling Sorting Fee	\$7

Recommendation:

It is the recommendation of staff that the Landfill Monthly fixed rate fee remain the same as Fiscal Year 2023.

Staff recommends no increases for the MSW materials accepted at \$100 per ton and the MSW materials accepted at \$130 per ton.

It is the recommendation of staff that the CD materials accepted by \$70 per ton be increased to \$90 per ton due to increasing fuel costs. It is recommended that materials accepted at \$45 per ton remain the same as Fiscal Year 2023. For materials accepted at \$1.50 per gallon it is recommended that this category be expanded to include Oil of any amount under 35 gallons. The landfill incurs a \$1.00 per gallon charge to dispose of the oil and is currently absorbing that cost. Further recommendations include creating a category for materials accepted at \$5.00 per gallon to include antifreeze and that a category be created for materials accepted at \$23 per ton that includes manure. It costs the city \$35 a ton for the disposal of manure. Due to residents paying a \$12 fixed rate as part of their water bill staff feels that an increase of \$23 is fair to cover the transportation cost.

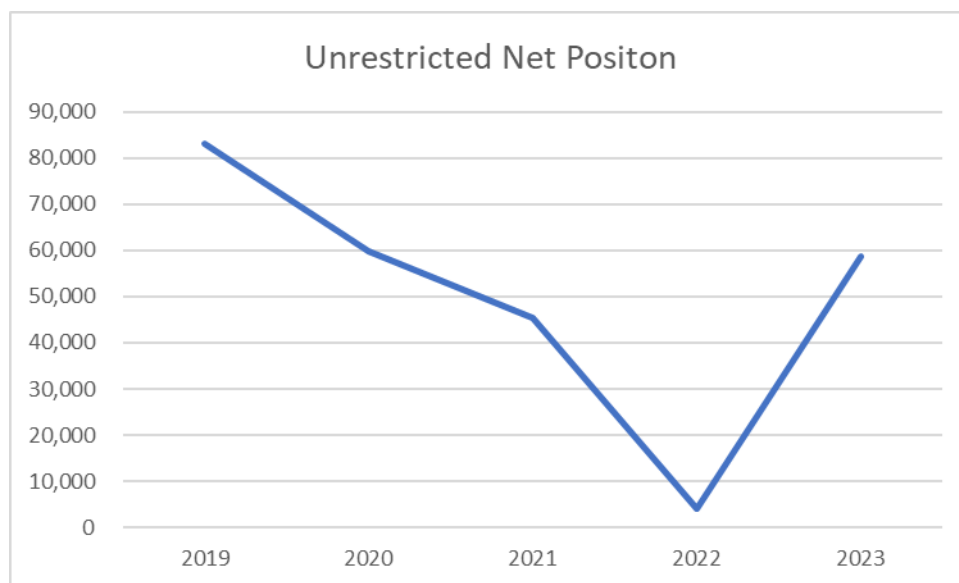
Recycling Fees



Recycling Statement of Net Position

	June 2019	June 2020	June 2021	June 2022	June 2023
Assets					
Current Assets	\$158,833	\$145,066	\$126,501	\$96,482	\$173,628
Capital Assets	0	0	30,235	49,145	50,210
Total Assets	158,833	145,066	156,736	145,627	223,838
Liabilities					
Current Liabilities	3,644	3,265	3,850	4,949	6,228
Long Term Liabilities	90,853	74,944	67,249	61,919	132,504
Total Liabilities	94,497	78,209	71,099	66,868	138,732
Deferred Inflows/Outflows Net	18,922	(7,005)	(65,645)	(25,569)	(23,914)
Net Position					
Net Investment In Capital Assets		0	30,235	49,145	50,210
Unrestricted	83,258	59,852	45,469	4,045	58,810
Total Net Positon	\$83,258	\$59,852	\$75,704	\$53,190	\$109,020

The increase in Long Term Liabilities from June 2022 and June 2023 is the result of increased Net Pension Liability. The Net Pension Liability is the percentage share for the Recycling Center that the Wyoming Retirement System is underfunded. The Net Pension Liability will not translate into a true liability for the City of Rawlins.



Net position decreased from 2019 through 2022 due to decreases in income from operations. In Fiscal Year 2021 capital assets were introduced into net assets which increased net assets while unrestricted net assets declines. In Fiscal Year 2023 a rate increase was introduced which increased income from operations which in turn increased net assets. The rate change in Fiscal Year 2023 placed the recycling fund in an improved financial condition.

	FY 2021	FY 2022	FY 2023
Recycling			
Capital Assets	31,826	54,326	63,126
Accumulated Depreciation	1,591	5,181	12,916
Net Capital	30,235	49,145	50,210
Percent of Depreciation	5.00%	9.54%	20.46%

The first capital assets to be used in the recycling fund were purchased in June 2021. The percent of depreciation is increasing but is still well below the midpoint of the value of the assets. The increase in income from operations has placed the fund in a position to replace assets before they reach end of life. In Fiscal Year 2024 a large capital asset will be added to the fund in the form of a Pro Baler HE-60 and a recycling building. These assets will put a replacement funding burden on the recycling center in future years. However, we expect these assets to increase revenue significantly.

Recycling	FY 2021	FY 2022	FY 2023
Current Ratio	32.86	19.50	27.88
Cash Ratio	29.79	17.10	24.07
Debt Ratio	0.45	0.46	0.62
Operating Margin Ratio	10.21%	-12.82%	18.56%
Return on Assets Ratio	10.11%	-15.46%	24.94%
Debt to Equity	93.92%	125.72%	127.25%

The current ratio increased 8.38 from Fiscal Year 2022 to Fiscal Year 2023. This increase is due to the increase in income from operations. The rate increases in Fiscal Year 2023 is responsible for the increase in income from operations. A current ratio of 27.88 is very strong. Even when net position decreased in June 2022 the current liabilities remained low and cash balances were able to cover. The cash ratio decreased in Fiscal Year 2022 due to declining operating margins but rebounded in Fiscal Year 2023 as operating margins improved. The Debt-to-Equity ratio increased significantly due to increased long-term debt in the form of pension expense. This expense is reported in the audit report but will not have an impact on the performance of the fund.

	June 2019	June 2020	June 2021	June 2022	June 2023
Operating Revenues					
Charges to customers	\$155,318	\$150,829	\$155,227	\$175,669	\$300,869
Other Income	0	0	0	0	0
Total Operating Revenues	155,318	150,829	155,227	175,669	300,869
Operating Expenses					
Personal Services	135,980	135,572	116,022	165,844	205,483
Utilities	13,953	12,624	14,633	14,711	18,701
Repair and Maintenance	11,145	3,487	2,405	7,670	8,989
Other Supplies and Expenses	3,573	5,406	5,490	6,375	4,320
Depreciation Expense	0	0	1,591	3,590	7,735
Total Operating Expenses	164,651	157,089	140,141	198,190	245,228
Net Income From Operatins	(9,333)	(6,260)	15,086	(22,521)	55,641
Non-Operating Revenue (Expenses)					
Investment Income	120	75	16	7	189
Proceeds From Sale of Capital Assets	0	0	750	0	0
Total Non-Operating Revenue (Expense)	120	75	766	7	189
Transfers					
Transfers Out	(959)	(17,221)	0	0	0
Transfers Net	(959)	(17,221)	0	0	0
Change in Net Positon	(10,172)	(23,406)	15,852	(22,514)	55,830
Net Positon Beginning	93,430	83,258	59,852	75,704	53,190
Net Positon Ending	\$83,258	\$59,852	\$75,704	\$53,190	\$109,020

Net Position increased \$55,830 from Fiscal Year 2022 to Fiscal Year 2023. This is the result of rate increases in Fiscal Year 2023. Revenue increased \$125,200 at the same time expenditures increased \$47,038. The difference of \$78,162 compared to the increase in Change in Net Position of \$78,344. Operating revenues increased \$125,200, or 71.27% from June 2022 through June 2023. This is the result of the monthly fixed rate being increased from \$3 per month to \$6 per month.

From June 2019 through June 2023 personnel services has increased \$69,503 or 51.11% due to increased labor. Moving forward, utilities cost will rise with the addition of the recycling building, and depreciation expense will increase with the addition of the baler and the recycling building, offset with increased revenues.

Recycling Utility Type	Meter	Current Amount	Proposed Amount
Fixed Rate	Monthly	6.00	6.00
Commerical Pick-Up Fee	Monthly	10.00	10.00

Recommendation:

It is recommendation of staff that the Recycling Rates remain the same at those in Fiscal Year 2023.

Return Check Fee	Per Check	30.00	30.00
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Recommendation:

The return check fee remain the same as that in Fiscal Year 2023.