

DOUGLAS CITY COUNCIL MEETING

Douglas City Hall, Council Chambers
101 N. 4th Street, Douglas, WY

Monday, December 11 2023
Regular Meeting 5:30 P.M.

Thank you for your cooperation in facilitating the public meeting process!

1. Call To Order, Roll Call And Pledge Of Allegiance

Kim Pexton, Mayor

Ron McNare, Councilperson/Council President

Perry Hershberger, Councilperson

Matt Schmidt, Councilperson

John Bartling, Councilperson

2. Disclosures By City Council Members

3. Approval Of General Agenda (Corrections Or Additions)

4. Public Comment

This section of the Agenda is reserved for comments from the General Public to the City Council on matters relating to Douglas Municipal Government.

Comments must be five (5) minutes or less. As a general practice, the Council does not discuss, debate, or take action on issues raised or comments made under public comment. Council may refer items to staff for follow-up. In order to be heard, please speak clearly and loudly. Please state your name and address for the record.

5. Consent Docket

All agenda items listed under the Consent Docket are considered to be routine items by the governing body and will be enacted upon by one motion unless a request is made to take up an individual item separately, in which case the item will be placed under Council Action Items.

5.I. Minutes

5.I.i. City Council Work Session Minutes: January 8, 2024

Documents:

[20240108 COUNCIL WORKSESSION MINUTES.PDF](#)

5.I.ii. City Council Regular Meeting: January 8, 2024

Documents:

[20240108 COUNCIL MEETING MINUTES.PDF](#)

5.II. Ordinances: 3rd Reading - Consent

- 5.II.i. Ordinance No. 1036: An Ordinance Amending Title 15 Of The Douglas Municipal Code By Amending The 2021 Edition Of The International Building Code As Published By The International Code Council And Adopting The 2023 Edition Of The National Electrical Code As Published By The National Fire Protection Association; 3rd And Final Reading

Documents:

[ORDINANCE 1036 2021 IBC AMENDMENT AND 2023 NEC ADOPTION - FIRST READING.PDF](#)
[20231211 NARRATIVE - ORDINANCE 1036.PDF](#)

5.III. Ordinances: 2nd Reading - Consent

5.IV. Bills & Claims

5.V. Other Consent

6. Presentations

- 6.I. Annual Fiscal Year Audit Presentation And Acceptance

Documents:

[CITY OF DOUGLAS AUDIT FISCAL YEAR 2023.PDF](#)

- 6.II. KPI Celebration: WCC-02: Streets: Rehabilitate Streets Or Slurry-Seal

- 6.III. KPI Celebration: WCC-05: Perform City-Wide Assessment Of Sidewalks

7. Public Hearings

- 7.I. Resolutions No. 2024-02: A Resolution Approving The Buckshot Subdivision, Lots 5, 6, And 7, Converse County, Wyoming

Documents:

[RESOLUTION 2024-02.PDF](#)
[20240122 NARRATIVE CCSUB 01-24 BUCKSHOT COUNTY SUBDIVISION.PDF](#)
[CNCL STAFF REPORT_CCSUB 01-24 BUCKSHOT MINOR SUBDIVISION.PDF](#)

8. Council Action Items

- 8.I. Quitclaim Deed: Douglas Senior Citizens Inc, Riverview, Lot 8, Block 2

Documents:

[SENIOR CENTER QUITCLAIM DEED.PDF](#)
[20240122 NARRATIVE - DOUGLAS SENIOR CENTER QUIT CLAIM.PDF](#)

- 8.II. Bid Rejection: South 2nd & 3rd Street Sewer Replacement Project

Documents:

[NARRATIVE FORM - S 2ND 3RD SEWER REPLACEMENT 01082024.PDF](#)
[RECOMMENDATION FOR AWARD_DOWNTOWN ALLEYS.PDF](#)
[BID TABULATION_OWNER.PDF](#)

8.III. Historic Preservation Commission Appointments

Documents:

[20230122 NARRATIVE - HPC APPOINTMENTS.PDF](#)
[HPC APPLICATIONS.PDF](#)

9. Council Information

9.I. Financial Report: December 2023

Documents:

[FINANCIAL REPORT DECEMBER 2023.PDF](#)

9.II. Planning And Zoning Commission Meeting Minutes: January 15, 2024

Documents:

[20240115 P AND Z MEETING MINUTES.PDF](#)

10. City Manager's Report

11. Good People Doing Good Things

11.I. Officers Luca Dowd & Ben Byler

Documents:

[OFFICERS LUCA DOWD AND BEN BYLER.PDF](#)

12. Community Updates

12.I. Event Calendar

13. Executive Session

14. Adjourn

City Council Work Session Minutes
January 8, 2024

A Work Session of the Douglas City Council was held on January 8, 2024, at approximately 3:57 p.m. in the upstairs conference room at City Hall, 101 N. 4th Street, Douglas, Wyoming.

Councilmembers Present: Mayor Kim Pexton, Councilperson Matt Schmidt, Councilperson Ron McNare, and Councilperson Perry Hershberger.

Others Present: JD Cox, City Administrator; Mike Armstong, City Attorney; Clara Chaffin, Community Development Director; John Harbarger, Public Works Director; Todd Matthews, Lieutenant; Mary Nicol, Administrative Services Director/Treasurer; and Blake Palmer, Supervisor.

Discussion Items:

Financial Update. Snow Protocols. Agenda Review.

No Action was taken. Work session was adjourned at approximately 4:44 p.m.

Mary Nicol, City Clerk

City Council Regular Meeting Minutes
January 8, 2024

CALL TO ORDER/PLEDGE OF ALLEGIANCE/ROLL CALL: Mayor Pexton called the meeting to order at approximately 5:30 p.m. Roll call was taken with the following City Council members present: Mayor Kim Pexton, Councilperson Ron McNare; Councilperson Perry Hershberger; and Councilperson Matt Schmidt. City of Douglas employees Steve Miller, Heidi McCullough, Heather Kahler and Devon Litzsinger led the assembly in the Pledge of Allegiance.

Also present: Mike Armstrong, City Attorney; Todd Byerly, Police Chief; Clara Chaffin, Community Development Director; John Harbarger; Public Works Director; Mary Nicol, Administrative Services Director/Treasurer.

Disclosures by City Council Members: Councilperson McNare declared a conflict of interest on item 8-b, Bid Acceptance: Washington Park Shelter Replacement.

General Agenda (Corrections/Additions): Councilperson Hershberger moved to approve the general agenda as presented. Councilperson Schmidt seconded. Motion carried 4-0.

Public Comments: None.

Consent Docket: Minutes: City Council Work Session: December 11, 2023; City Council Meeting: December 11, 2023; Ordinance No. 1036, An Ordinance Amending Title 15 of the Douglas Municipal Code by Amending the 2021 Edition of the International Building Code as Published by the International Code Council and Adopting the 2023 Edition of the National Electrical Code as Published by the National Fire Protection Association, second reading; and **Warrant Register:** December 2023. Councilperson Schmidt moved to approve the Consent Docket as presented. Councilperson McNare seconded. Motion carried 4-0.

Presentation:

Introduction of Deputy HR Manager/Treasurer: City Manager Cox introduced the promotion of Heather Kahler to Deputy HR Manager/Treasurer.

Introduction of Deputy Clerk: City Manager introduced the promotion of Devon Litzsinger to Deputy Clerk.

Introduction of New Employee: City Manager introduced Steven Miller as the City of Douglas's new Patrol Officer.

Public Hearing:

Resolution No. 2024-01: a Resolution Amending the Budget of the City of Douglas, Wyoming for the Fiscal Year 2024. Mayor Pexton opened the public hearing at 5:40 p.m. Director Nicol provided an overview. No public comments. Public hearing closed at 5:41. Councilperson Hershberger moved to approve Resolution No. 2024-01 as presented. Councilperson McNare seconded. Motion carried 4-0.

Council Action Items:

Request for Proposals: Douglas City Hall Façade. Director Chaffin provided a brief overview. Councilperson Schmidt moved to accept the proposal from Plan One Architects in the amount of \$40,000 for the Douglas City Hall Remodel Project and further authorize the City Manager to sign all associated documents. Councilperson McNare seconded. Motion carried 4-0

Bid Award – Washington Park Shelter Replacement: Director Harbarger provided a brief overview. Councilperson Hershberger moved to accept the bid from K&R Construction in the amount of \$119,000 and further authorize the City Manager to sign all associated documents. Councilperson Schmidt seconded. Motion carried 4-0.

Council Information:

Department Reports: Public Works, Police Department and Community Development. Treasurer's Report: November 2023. Financial Report: November 2023. CLG Report.

City Manager's Report:

City Manager Cox provided an update on multiple recent and current items.

Good People Doing Good Things:

Councilperson Hershberger recognized the Police Department for an amazing shop with a cop event.

Director Chaffin recognized Heidi McCullough for People Saving Places and the work she puts in for Historic Preservation.

Community Updates:

A video presentation of upcoming events was played.

Adjourn: Councilperson McNare moved to adjourn the regular City Council meeting of January 8, 2024. Councilperson Schmidt seconded. Motion carried 4-0. Meeting adjourned at approximately 5:55 p.m.

Kim Pexton, Mayor

ATTEST:

Mary Nicol, City Clerk

Published: January 17, 2024

ORDINANCE NO. 1036

AN ORDINANCE AMENDING TITLE 15 OF THE DOUGLAS MUNICIPAL CODE BY AMENDING THE 2021 EDITION OF THE INTERNATIONAL BUILDING CODE AS PUBLISHED BY THE INTERNATIONAL CODE COUNCIL AND ADOPTING THE 2023 EDITION OF THE NATIONAL ELECTRICAL CODE AS PUBLISHED BY THE NATIONAL FIRE PROTECTION ASSOCIATION

WHEREAS, the City of Douglas (City) Council finds and determines that the following changes and clarifications need to be made in regard to the City of Douglas Municipal Code; and

WHEREAS, consideration has been given to ensure fairness to all City of Douglas residents and make new regulations reasonable.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF DOUGLAS, WYOMING:

- Section 1.** Division 1 of Title 15 of the Douglas Municipal Code is hereby modified as set forth below. Chapter 15.10 of the Douglas Municipal Code is hereby modified by amending Section 15.10.220 and creating Section 15.10.230. Chapter 15.17 of the Douglas Municipal Code is hereby modified by amending Section 15.17.020.
- Section 2.** The existing Section 15.10.220 shall be renumbered as 15.10.230.
- Section 3.** Section 15.10.220 of the Douglas Municipal Code is hereby created as follows:
15.10.220 Chapter 35 – Referenced Standards.
ICC A117.1, Accessible and Usable Buildings and Facilities is amended to read 2009 edition.
- Section 4.** Section 15.17.020 of the Douglas Municipal Code is hereby amended as follows:
15.17.020 Adoption
Amend 2020 to read 2023. The remainder of this section shall be the same.
- Section 5.** This ordinance shall become effective upon publication.

PASSED AND APPROVED ON FIRST READING this 11th day of December, 2023.

PASSED AND APPROVED ON SECOND READING this 8th day of January, 2024.

PASSED, APPROVED AND ADOPTED ON THIRD AND FINAL READING _____ day of _____, 2024.

Kim Pexton, Mayor

Attest:

Mary Nicol, City Clerk

Published: _____

ATTESTATION

I, Mary Nicol, the City Clerk of the City of Douglas, Wyoming, do hereby attest and state that the above ordinance was published/posted in the manner required by law and that all procedures required by Wyoming State law were complied with.

Mary Nicol, City Clerk

Item

ORDINANCE NO. 1036: An Ordinance Amending Title 15 of the Douglas Municipal Code by Amending the 2021 Edition of the International Building Code as Published by the International Code Council and Adopting the 2023 Edition of the National Electrical Code as Published by the National Fire Protection Association

Responsible Staff Contact

Clara Chaffin
Steve McBride

Recommendation

Recommendation adopting Ordinance No. 1036 on first reading as presented.

Executive Summary

The amendment to the 2021 Edition of the International Building Code is regarding accessibility. The requirements presented were much more extensive than what is in the National ADA Law. The requirements were evidently promoted by some manufacturers who wanted developers to use their equipment. This has been rectified and the amendment will bring the requirements back to a reasonable standard and what had been required previously.

The City is currently using the 2020 National Electrical Code (NEC). The NEC is also on a 3-year cycle like the International Code Council; however, the NEC is on different years. The State has already adopted the 2023 NEC, and, by State Statute, the City is required to adopt within six months of the State adopting.

Alignment to Strategic Doing (SD) and/or Other Plans

<u>SD24 Outcome</u>	n/a
<u>SD24 Strategy</u>	n/a
<u>SD24 KPI</u>	n/a
<u>2014 Master Plan</u>	n/a
<u>2015 Downtown Master Plan</u>	n/a

Budget/Fiscal Impact

<u>Fund/Department</u>	General Fund – Non-Departmental
<u>Project/Line Item(s)</u>	Publishing/Advertising
<u>Budgeted Amount</u>	\$41,200
<u>Anticipated Amount</u>	\$100

Action Requested/Recommended Motion

Move to approve Ordinance No. 1036 on first reading as presented.



Agenda Item Report City Council – December 11, 2023

Reviewed/Approved

- ☒ Community Development
- ☒ Law Enforcement
- ☒ City Manager

- ☒ Public Works
- ☐ Legal
- ☐ Finance



CITY OF DOUGLAS, WYOMING

Basic Financial Statements

For the Year Ended June 30, 2023

(With Independent Auditors' Report Thereon)

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INDEPENDENT AUDITORS' REPORT



CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

The Honorable Mayor and Members of the City Council
City of Douglas, Wyoming
200 West Grant Street
Douglas, Wyoming 82633

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Douglas, Wyoming (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison, pension related schedules, and other post-employment benefit (OPEB) related schedules as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The nonmajor funds combining information is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The nonmajor funds combining information is the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the nonmajor funds combining schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2023 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Carver Florek & James, CPAs

December 31, 2023
Sheridan, Wyoming

MANAGEMENT DISCUSSION AND ANALYSIS

CITY OF DOUGLAS WYOMING

HOME OF THE JACKALOPE.

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2023

As management of the City of Douglas (City), we present to readers of the City's basic financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with the City's financial statements, notes to the financial statements and various supplementary information.

FINANCIAL HIGHLIGHTS

Government-Wide:

The restricted and unrestricted assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$164,311,457 (net position). Of this amount, \$85,674,675 may be used to meet the government's ongoing General Fund, and other non-major governmental funds and business-type activity obligations to citizens and creditors. Specific expenditure restrictions are \$183,329 for the Perpetual Care Fund and \$38,360 for special police projects. The City also has \$78,415,093 invested in capital assets, net of debt obligations. The City's total net position, including all funds, increased by \$11,030,509.

The City's total net long-term liabilities increased by \$1,751,886 during the current fiscal year. The increase was primarily due to increase of pension and post-retirement liabilities.

Fund Basis:

As of June 30, 2023, unreserved fund balance for the General Fund was \$42,842,224.

As of June 30, 2023, the City's other governmental funds reported combined ending fund balances of \$29,968,539 of which all is assigned for equipment replacement or capital projects except for \$221,689 which is restricted for police grants and cemetery perpetual care.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: government-wide financial statements, fund financial statements, and notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of financial position presents information on all the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the net position of the City is improving or deteriorating.

CITY OF DOUGLAS WYOMING

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The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods such as revenues pertaining to uncollected taxes or expenses pertaining to earned but unused vacation and sick leave.

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues, such as grant revenue (governmental activities), and from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

Governmental activities of the City include those related to legislative and legal, general government, public safety, public health, community and cultural, public works and direct assistance to other entities.

Business-type activities of the City include those related to water, sewer, sanitation, and solid waste (landfill) utility services.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, which is considered a major fund.

Data from the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements, located in the other supplementary information section of this report.

CITY OF **DOUGLAS** WYOMING
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The City adopts an annual appropriated budget for its funds. A budgetary comparison is provided for each of the City's major governmental funds to demonstrate compliance with this budget. The budgetary comparison statements for the major governmental funds are in the required supplementary information section of this report.

Proprietary funds are generally used to account for operations that provide services to the public on a continuing basis or to internal City departments. Proprietary funds provide the same type of information contained in the business-type activities portion of the government-wide financial statements, only in more detail. The City maintains two different types of proprietary funds, enterprise, and internal service.

Enterprise funds are used to report the same functions presented as business type activities in the government-wide financial statements. The City uses enterprise funds to account for its water, sewer, sanitation, and solid waste management (landfill) utility operations. The City reports enterprise operations for the water, sewer, sanitation, and solid waste management (landfill) utility operations. The water, sewer, and landfill funds are considered major funds.

Internal Service funds are accounting mechanisms used to accumulate and allocate costs among the City's various functions. The City uses an internal service fund to account for the operation of the City's Employee Health Insurance function. Because these services predominantly benefit governmental rather than business-type functions, they are incorporated into governmental activities in the government-wide financial statements. The internal service fund is presented in the proprietary fund financial statements.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government and consist of Perpetual Care, Deferred Compensation, Visible Memorials, Utility Deposits, and Historic Preservation. Fiduciary funds are not reflected in the accompanying government-wide financial statements because the resources of those funds are not available to support the City's programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The fiduciary fund financial statements can be found in the basic financial statements section of this report.

NOTES TO THE BASIC FINANCIAL STATEMENTS

The Notes to the Basic Financial Statements provide additional information and narrative disclosures that are essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's budgetary compliance of the General Fund. The combining statements referred to earlier in connection with governmental funds and fiduciary funds are presented immediately following the required supplementary information.

CITY OF **DOUGLAS** WYOMING
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STATEMENT OF NET POSITION

	Governmental Activities		Business-type Activities	
	2023	2022	2023	2022
ASSETS				
Current and other assets	\$ 76,128,181	\$ 66,725,195	\$ 19,626,577	\$ 19,634,709
Noncurrent assets	39,413,875	38,360,187	39,001,218	38,602,600
Total assets	<u>115,542,056</u>	<u>105,085,382</u>	<u>58,627,795</u>	<u>58,237,309</u>
DEFERRED OUTFLOWS OF RESOURCES				
Related to pension	1,617,309	747,450	255,264	83,763
Related to post employment	92,013	83,805	-	-
Total deferred outflows of resources	<u>1,709,322</u>	<u>831,255</u>	<u>255,264</u>	<u>83,763</u>
LIABILITIES				
Current liabilities	2,860,060	3,165,283	329,770	750,990
Noncurrent liabilities	5,676,877	4,944,514	2,215,306	1,001,314
Total liabilities	<u>8,536,937</u>	<u>8,109,797</u>	<u>2,545,076</u>	<u>1,752,304</u>
DEFERRED INFLOWS OF RESOURCES				
Related to pension	407,772	666,289	8,913	391,313
Related to post employment	324,282	37,058	-	-
Total deferred inflows of resources	<u>732,054</u>	<u>703,347</u>	<u>8,913</u>	<u>391,313</u>
NET POSITION				
Net invested in capital assets	39,413,875	38,360,187	39,001,218	38,052,804
Restricted	221,689	205,680	-	-
Unrestricted	68,346,823	58,537,626	17,327,852	18,124,651
Total Net Position	<u>\$ 107,982,387</u>	<u>\$ 97,103,493</u>	<u>\$ 56,329,070</u>	<u>\$ 56,177,455</u>

OVERVIEW OF FINANCIAL POSITION

As noted earlier, financial position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$164,311,457 at the close of the most recent fiscal year.

A large portion of the City's financial position (47%) reflects its net investment of \$78,415,093 in capital assets (for example, land, buildings, infrastructure, vehicles, and equipment), net of related debt used to acquire those assets and that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital

CITY OF **DOUGLAS** WYOMING
HOME OF THE JACKALOPE.

assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's financial position, \$221,689, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted financial position in all City funds of \$85,674,675 may be used to meet the government's ongoing obligations to citizens and creditors. Specific expenditure designations apply to the special revenue funds and to much of the capital project funds.

At June 30, 2023, the City is able to report positive balances in all three categories of financial position, for the government as a whole and business-type activities.

The City's net position increased \$11,030,509 during the current fiscal year. This increase is due to the change in net position of the Governmental Activities of \$10,878,894 and an increase in net position of Business –Type activities of \$151,615.

Mineral taxes, sales taxes, property taxes, franchise fees and other taxes are general revenues used to support overall government functions; therefore, these are not shown as program revenues. Governmental activities increased the City's net assets by \$10,894,575. Key factors of this change in governmental activities is the sales tax revenue increase of \$5,709,936 due to the continued strong economy from the energy related activities.

The City's business-type activities consisting of the water, sewer, sanitation, and landfill funds are mainly funded by fees for services. Business-type activities increased the City's overall financial position by \$496,851 for the fiscal year mainly due to a continued strong economy due to the energy related activities.

The fund balances of the capital projects funds represent assigned funds to be used for payment of current in-process and future capital projects.

The Internal Service Fund has an unrestricted financial position of \$603,825 to cover the current costs related to employee health insurance premiums and operating costs.

The City maintains agency funds for the assets of the Perpetual Care, Visible Memorials, Utility Deposits, and Historic Preservation. They also maintain a Pension Trust Fund to account for the activity of the Deferred Compensation Plan and the Retirement Health Savings Plan.

The City's investment in capital assets for its governmental and business-type activities for the current fiscal year amounts to \$78,415,093 (net of debt obligation). This investment in capital assets includes land, buildings and related systems, improvements, machinery and equipment, park facilities, and infrastructure.

Major capital projects in progress during the year included the various water, sewer & street projects, equipment purchases and replacements and building repairs and maintenance.

At the end of the current fiscal year, the City had total net long-term obligations outstanding of \$8,118,338. Of this amount, \$657,952 relates to the Landfill post closure liability and \$532,537 for accrued compensated absences.

CITY OF **DOUGLAS** WYOMING
HOME OF THE JACKALOPE.

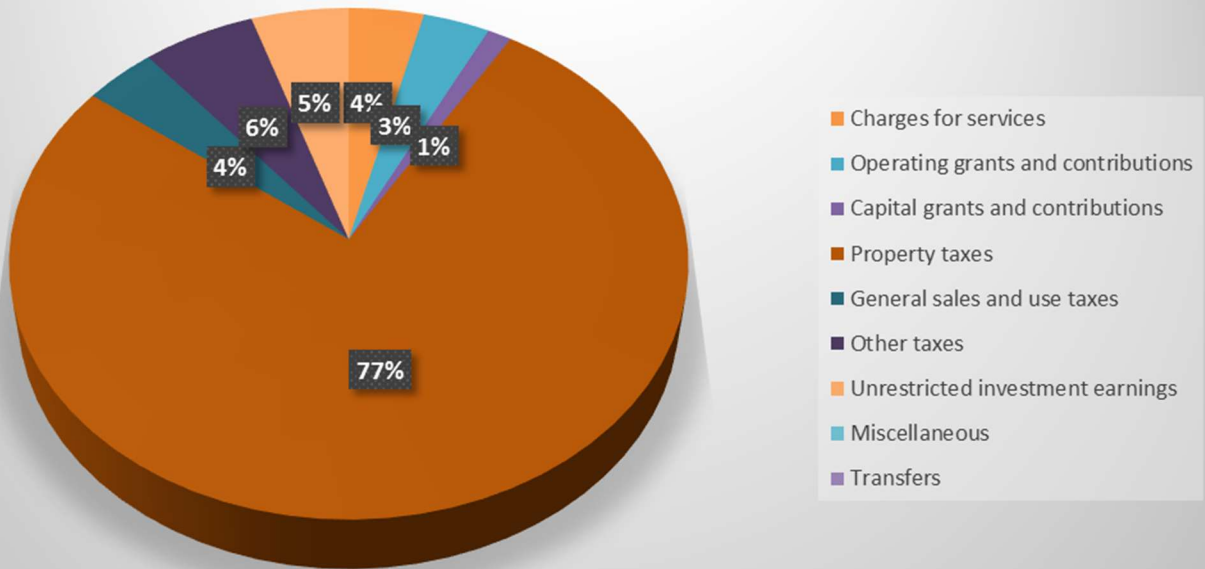
STATEMENT OF ACTIVITIES

	Governmental Activities		Business-type Activities	
	2023	2022	2023	2022
REVENUES				
Charges for services	\$ 872,778	\$ 923,302	\$ 6,773,977	\$ 6,812,886
Operating grants and contributions	776,012	717,986	-	-
Capital grants and contributions	280,368	177,739	-	-
Property taxes	17,024,663	708,284	-	-
General sales and use taxes	846,574	12,100,112	-	-
Other taxes	1,311,863	1,307,467	-	-
Unrestricted investment earnings	1,131,122	344,267	279,202	(53,481)
Miscellaneous	-	-	24,776	-
Transfers	-	-	-	-
Total revenues	<u>22,243,380</u>	<u>16,279,157</u>	<u>7,077,955</u>	<u>6,759,405</u>
EXPENSES				
General government	3,665,966	2,907,067	-	-
Public safety	2,846,351	2,477,480	-	-
Streets and public works	1,984,240	2,895,489	-	-
Culture and recreation	873,347	280,915	-	-
Cemetery	355,740	339,326	-	-
Community service	1,623,161	1,341,134	-	-
Water	-	-	2,319,049	1,889,355
Sewer	-	-	1,568,028	1,266,923
Sanitation	-	-	1,421,350	1,345,318
Landfill	-	-	1,272,677	1,092,495
Total expenses	<u>11,348,805</u>	<u>10,241,411</u>	<u>6,581,104</u>	<u>5,594,091</u>
Change in net position	10,894,575	6,037,746	496,851	1,165,314
Net position - beginning	97,103,493	91,782,949	56,177,455	55,012,141
Prior period adjustments	(15,681)	(717,202)	(345,236)	-
Net position - beginning (restated)	<u>97,087,812</u>	<u>91,065,747</u>	<u>55,832,219</u>	<u>55,012,141</u>
Net position - ending	<u>\$107,982,387</u>	<u>\$ 97,103,493</u>	<u>\$ 56,329,070</u>	<u>\$ 56,177,455</u>

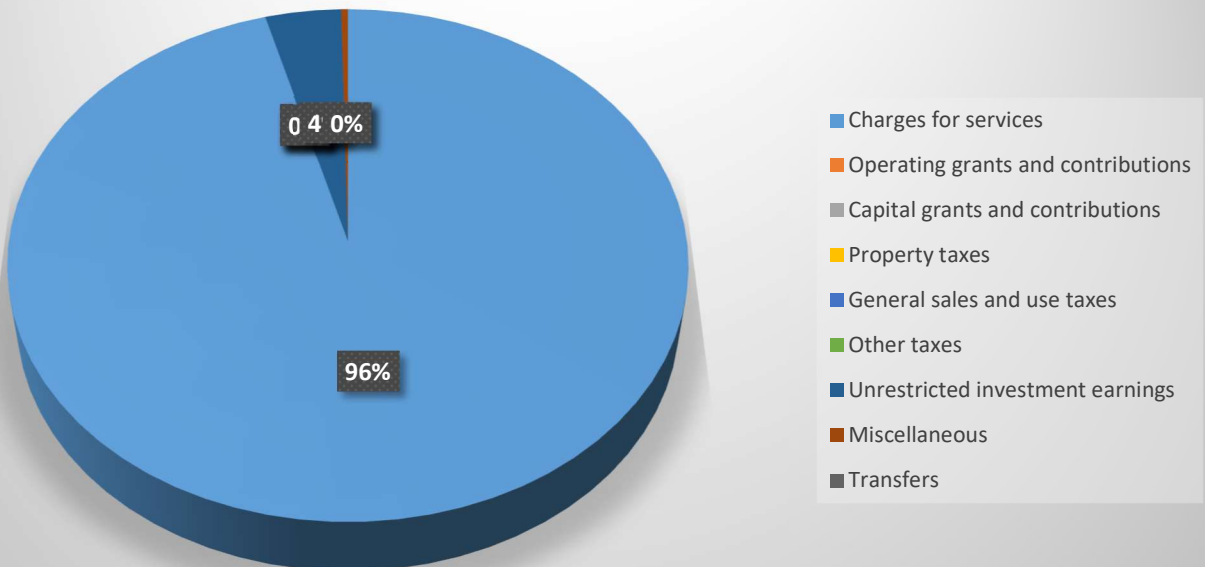
CITY OF **DOUGLAS** WYOMING
HOME OF THE JACKALOPE.

REVENUES BY SOURCE

Governmental Activities



Business-type Activities



CITY OF DOUGLAS WYOMING

HOME OF THE JACKALOPE.

Economic Factors and Next Year's Budgets and Rates

The City continues to maintain excellent reserve balances as we experience additional demands for services and volatile revenue streams. Additionally, current inflationary costs add to the challenge of funding ongoing expenses and continuing normal service operation. The City remains heavily reliant upon State revenue Sources and has limited opportunities to increase local revenues. Passage of the 1-cent general purpose tax sustains essential services for the city to meet demands and maintain our infrastructure.

The City maintains reserves, whether restricted (legally mandated), designated (set by City policy), or unrestricted, in a several funds. The reserve policy for the General Fund is to maintain a 25% operating reserve as a percentage of expenditures; the Health Care Fund is six months of claims and expenses. The Water Fund is to maintain \$2 million in reserves per City Ordinance 13.16.010. The Sewer Fund is to maintain \$1 million in reserves per City Ordinance 13.44.070; Sanitation's requirement is \$250,000 per City Ordinance 13.64.040, and the Landfill Fund is required to keep \$500,000 in reserve per City Ordinance 13.64.045.

The City's total anticipated expenditures for fiscal year 2024 will be approximately \$38,556,000. General Fund expenditures are anticipated to be \$10,501,185. Special Revenue expenditures are anticipated to be \$232,222. Enterprise Funds anticipate expenditures to be \$15,198,188 which includes capital expenditures including various water and sewer main replacements. Capital Project Funds anticipate expenditures of \$11,068,747.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City of Douglas's finances for all those with an interest in the government's finances. Questions concerning any of the information should be addressed to the City Manager or the Administrative Services Director/Treasurer, 101 North 4th Street, PO Box 1030, Douglas, WY 82633.

BASIC FINANCIAL STATEMENTS

CITY OF DOUGLAS, WYOMING
STATEMENT OF NET POSITION
As of June 30, 2023

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 28,257,159	\$ 6,399,938	\$ 34,657,097
Investments	44,160,634	12,615,294	56,775,928
Receivables:			
Taxes	3,275,205	-	3,275,205
Accounts receivable, net	413,748	570,446	984,194
Internal balances	(71,461)	27,901	(43,560)
Accrued interest	57,042	12,998	70,040
Prepaid expense	35,854	-	35,854
Noncurrent assets:			
Land	4,835,983	153,290	4,989,273
Construction in progress	392,526	77,605	470,131
Other capital assets, net of accumulated depreciation	34,185,366	38,770,323	72,955,689
Total assets	<u>115,542,056</u>	<u>58,627,795</u>	<u>174,169,851</u>
DEFERRED OUTFLOWS OF RESOURCES			
Related to pension	1,617,309	255,264	1,872,573
Related to post employment health benefits	92,013	-	92,013
	<u>1,709,322</u>	<u>255,264</u>	<u>1,964,586</u>
LIABILITIES			
Current liabilities:			
Accounts payable and accrued expenses	1,608,477	250,081	1,858,558
Unearned revenues	1,105,117	-	1,105,117
Current portion of long-term obligations	146,466	79,689	226,155
Long-term liabilities:			
Noncurrent portion of long-term obligations	219,699	809,348	1,029,047
Post employment health benefits	870,030	-	870,030
Net pension liability	4,587,148	1,405,958	5,993,106
Total liabilities	<u>8,536,937</u>	<u>2,545,076</u>	<u>11,082,013</u>
DEFERRED INFLOWS			
Related to pension	407,772	8,913	416,685
Related to post employment health benefits	324,282	-	324,282
Total deferred inflows	<u>732,054</u>	<u>8,913</u>	<u>740,967</u>
NET POSITION			
Invested in capital assets, net of related debt	39,413,875	39,001,218	78,415,093
Restricted for:			
Police grants	38,360	-	38,360
Cemetery care	183,329	-	183,329
Unrestricted	<u>68,346,823</u>	<u>17,327,852</u>	<u>85,674,675</u>
Total net position	<u>\$ 107,982,387</u>	<u>\$ 56,329,070</u>	<u>\$ 164,311,457</u>

The notes to financial statements are an integral part of this statement.

CITY OF DOUGLAS, WYOMING
STATEMENT OF ACTIVITIES
Year Ended June 30, 2023

FUNCTIONS/PROGRAMS	Program Revenues				Net (Expense) Revenues and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	\$ 3,665,966	\$ 695,316	\$ 721,939	\$ 2,460	\$ (2,246,251)	\$ -	\$ (2,246,251)
Public safety	2,846,351	122,897	54,073	93,047	(2,576,334)	-	(2,576,334)
Streets and public works	1,984,240	-	-	184,861	(1,799,379)	-	(1,799,379)
Culture and recreation	873,347	26,590	-	-	(846,757)	-	(846,757)
Cemetery	355,740	27,975	-	-	(327,765)	-	(327,765)
Community service	1,623,161	-	-	-	(1,623,161)	-	(1,623,161)
Total governmental activities	11,348,805	872,778	776,012	280,368	(9,419,647)	-	(9,419,647)
Business-type activities:							
Water	2,319,049	2,764,766	-	-	-	445,717	445,717
Sewer	1,568,028	1,499,083	-	-	-	(68,945)	(68,945)
Sanitation	1,421,350	1,121,146	-	-	-	(300,204)	(300,204)
Landfill	1,272,677	1,388,982	-	-	-	116,305	116,305
Total business-type activities	6,581,104	6,773,977	-	-	-	192,873	192,873
Total primary government	<u>\$ 17,929,909</u>	<u>\$ 7,646,755</u>	<u>\$ 776,012</u>	<u>\$ 280,368</u>	<u>(9,419,647)</u>	<u>192,873</u>	<u>(9,226,774)</u>
General revenues:							
Property taxes					17,024,663	-	17,024,663
General sales and use taxes					846,574	-	846,574
Franchise fees					288,706	-	288,706
Severance tax					228,573	-	228,573
Mineral royalties					315,958	-	315,958
Other taxes					478,626	-	478,626
Unrestricted investment earnings					1,131,122	279,202	1,410,324
Miscellaneous					-	24,776	24,776
Total general revenues and transfers					20,314,222	303,978	3,593,537
Change in net position					10,894,575	496,851	(5,633,237)
Net position - beginning (Restated, Note 16)					97,087,812	55,832,219	152,920,031
Net position - ending					<u>\$ 107,982,387</u>	<u>\$ 56,329,070</u>	<u>\$ 164,311,457</u>

The notes to financial statements are an integral part of this statement.

CITY OF DOUGLAS, WYOMING
BALANCE SHEET
GOVERNMENTAL FUNDS
As of June 30, 2023

	General Fund	Street Improvement Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 14,614,966	\$ 7,589,311	\$ 5,704,557	\$ 27,908,834
Investments	26,410,582	11,651,946	5,691,873	43,754,401
Receivables, net				
General accounts receivable	257,295	-	24,755	282,050
Sales tax	3,219,895	-	-	3,219,895
Property tax	55,310	-	-	55,310
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
Accrued interest	20,227	24,195	11,052	55,474
Prepaid expense	35,854	-	-	35,854
Total assets	<u>\$ 44,614,129</u>	<u>\$ 19,265,452</u>	<u>\$ 11,432,237</u>	<u>\$ 75,311,818</u>
LIABILITIES				
Accounts payable	\$ 462,369	\$ 343,641	\$ 327,709	\$ 1,133,719
Retainage payable	-	-	14,177	14,177
Accrued wages	176,581	-	-	176,581
Due to other funds	27,838	-	43,623	71,461
Unearned revenue	1,105,117	-	-	1,105,117
Total liabilities	<u>1,771,905</u>	<u>343,641</u>	<u>385,509</u>	<u>2,501,055</u>
FUND BALANCE				
Non-spendable	35,854	-	-	35,854
Restricted for:				
Police grants	-	-	38,360	38,360
Cemetery care	-	-	183,329	183,329
Assigned for:				
4th Street project	-	-	1,598,436	1,598,436
Equipment replacement	-	-	727,361	727,361
Capital projects	4,610,000	18,921,811	8,536,167	32,067,978
Unassigned	38,196,370	-	(36,925)	38,159,445
Total fund balances	<u>42,842,224</u>	<u>18,921,811</u>	<u>11,046,728</u>	<u>72,810,763</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 44,614,129</u>	<u>\$ 19,265,452</u>	<u>\$ 11,432,237</u>	<u>\$ 75,311,818</u>

The notes to financial statements are an integral part of this statement.

CITY OF DOUGLAS, WYOMING
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
As of June 30, 2023

Total fund balance per Government Funds balance sheet \$ 72,810,763

Amounts reported for governmental activities in the statement
of net position are different because:

Capital assets used in governmental activities are not
financial resources and therefore are not reported as
assets in governmental funds. Asset cost and
accumulated depreciation is as follows:

Asset cost	72,137,472	
Accumulated depreciation	(32,723,598)	
		39,413,874

An internal service fund is used by the City's management to
charge the costs of employee's health benefits to the
individual funds. The assets and liabilities of the internal
service fund are included with governmental activities in the
government-wide statements, but reported separate from the
governmental fund balance sheet. 603,825

Deferred outflows and inflows are not available to pay for current
period expenditures and therefore the underlying resources are not
reported in the governmental funds.

OPEB related - deferred outflows of resources	92,013	
OPEB related - deferred inflows of resources	(324,282)	
Pension related - deferred outflows of resources	1,617,309	
Pension related - deferred inflows of resources	(407,772)	
		977,268

Long-term liabilities, including bonds payable, are not due and payable
in the current period and therefore are not reported as government
fund liabilities. Long-term liabilities at year-end consist of:

Accrued compensated absences	(366,165)	
Net OPEB liability	(870,030)	
Net pension liability	(4,587,148)	
		(5,823,343)

Net position of governmental activities		\$ 107,982,387
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The notes to financial statements are an integral part of this statement.

CITY OF DOUGLAS, WYOMING
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2023

	General Fund	Street Improvement Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 18,159,935	\$ -	\$ -	\$ 18,159,935
Licenses and permits	59,211	-	-	59,211
Intergovernmental	1,745,097	-	123,149	1,868,246
Charges for services	659,999	-	3,625	663,624
Fines and forfeitures	19,635	-	-	19,635
Miscellaneous revenue	248,553	-	93,055	341,608
Investment earnings	780,386	229,445	121,291	1,131,122
Total revenues	21,672,816	229,445	341,120	22,243,381
EXPENDITURES				
Current:				
General government	2,324,066	-	-	2,324,066
Public safety	2,295,766	-	95,140	2,390,906
Streets and public works	1,415,784	-	-	1,415,784
Culture and recreation	786,974	-	-	786,974
Cemetery	348,842	-	-	348,842
Community service	1,623,161	-	-	1,623,161
Interest	-	-	-	-
Capital outlay	-	1,979,970	1,389,198	3,369,168
Total expenditures	8,794,593	1,979,970	1,484,338	12,258,901
Excess of revenues over (under) expenditures	12,878,223	(1,750,525)	(1,143,218)	9,984,480
Other financing sources (uses):				
Transfers in	4,754	3,000,000	1,719,752	4,724,506
Transfers out	(4,819,752)	-	(4,754)	(4,824,506)
Total other financing sources (uses)	(4,814,998)	3,000,000	1,714,998	(100,000)
Net change in fund balance	8,063,225	1,249,475	571,780	9,884,480
Fund balance beginning of year (Restated, Note 16)	34,778,999	17,672,336	10,474,948	62,926,283
Fund balance end of year	\$ 42,842,224	\$ 18,921,811	\$ 11,046,728	\$ 72,810,763

The notes to financial statements are an integral part of this statement.

CITY OF DOUGLAS, WYOMING
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2023

Net change in fund balances - total governmental funds	\$ 9,884,480
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Amounts reported for governmental activities in the
Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures.
However, in the statement of activities, the cost of those assets is
allocated over their estimated useful lives as depreciation expense.
This is the amount by which capital outlay exceeds depreciation
expense in the period:

Capital outlays	2,652,365	
Depreciation expense	(1,598,678)	
		1,053,687

An internal service fund is used by the City's management to charge the costs of workers' health insurance and claims to the individual funds. The change in net position of the internal service fund is reported with governmental activities and investment income.	(162,558)
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Some expenses reported in the statement of activities do not require
current financial resources and therefore are not reported as
expenditures in governmental funds.

Compensated absences	4,923	
Pension related	115,607	
OPEB related	(1,564)	
		118,966

Change in net position of governmental activities	<u>\$ 10,894,575</u>
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The notes to financial statements are an integral part of this statement.

CITY OF DOUGLAS, WYOMING
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
As of June 30, 2023

	Water Fund	Sewer Fund	Landfill Fund	Sanitation Collection Fund	Total Enterprise Funds	Internal Service Fund
ASSETS						
Current assets						
Cash	\$ 4,895,498	\$ 136,628	\$ 637,821	\$ 729,991	\$ 6,399,938	\$ 348,325
Investments	7,529,670	2,988,830	1,667,651	429,143	12,615,294	406,233
Receivables, net						
General accounts receivable	4,112	8,696	50,786	95	63,689	131,699
Utility billing	241,341	143,328	(6,270)	128,358	506,757	-
Due from other funds	29,140	2,617	111,375	1,639	144,771	-
Accrued interest	5,885	1,951	4,224	938	12,998	1,568
Total current assets	12,705,646	3,282,050	2,465,587	1,290,164	19,743,447	887,825
Noncurrent assets						
Construction in progress	35,193	42,412	-	-	77,605	-
Land	-	-	153,290	-	153,290	-
Depreciable assets, net	24,995,991	11,640,956	1,906,742	226,634	38,770,323	-
Total noncurrent assets	25,031,184	11,683,368	2,060,032	226,634	39,001,218	-
Total assets	37,736,830	14,965,418	4,525,619	1,516,798	58,744,665	887,825
DEFERRED OUTFLOWS OF RESOURCES						
Pension related	89,268	70,964	57,557	37,475	255,264	-
Total deferred outflows of resources	89,268	70,964	57,557	37,475	255,264	-
LIABILITIES						
Current liabilities						
Accounts payable	108,208	39,153	73,222	7,006	227,589	284,000
Accrued wages	9,134	5,392	4,983	2,983	22,492	-
Due to other funds	431	5,064	-	111,375	116,870	-
Compensated absences	27,100	18,588	7,451	13,409	66,548	-
Notes payable	-	-	13,141	-	13,141	-
Total current liabilities	144,873	68,197	98,797	134,773	446,640	284,000
Noncurrent liabilities						
Compensated absences	40,650	27,883	11,177	20,114	99,824	-
Notes payable	-	-	51,572	-	51,572	-
Net pension liability	491,679	390,859	317,015	206,405	1,405,958	-
Landfill liability	-	-	657,952	-	657,952	-
Total noncurrent liabilities	532,329	418,742	1,037,716	226,519	2,215,306	-
Total liabilities	677,202	486,939	1,136,513	361,292	2,661,946	284,000
DEFERRED INFLOWS OF RESOURCES						
Pension related	3,117	2,478	2,010	1,308	8,913	-
Total deferred inflows of resources	3,117	2,478	2,010	1,308	8,913	-
NET POSITION						
Net investment in capital assets	25,031,184	11,683,368	2,060,032	226,634	39,001,218	-
Unrestricted	12,114,595	2,863,597	1,384,621	965,039	17,327,852	603,825
Total net position	\$ 37,145,779	\$ 14,546,965	\$ 3,444,653	\$ 1,191,673	\$ 56,329,070	\$ 603,825

The notes to financial statements are an integral part of this statement.

CITY OF DOUGLAS, WYOMING
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended June 30, 2023

	Water Fund	Sewer Fund	Landfill Fund	Sanitation Collection Fund	Total Enterprise Funds	Internal Service Fund
OPERATING REVENUES						
Charges for services	\$ 2,731,543	\$ 1,497,350	\$ 1,111,853	\$ 1,388,982	\$ 6,729,728	\$ 1,782,007
Tap fees	31,850	-	-	-	31,850	-
Other	1,373	1,733	9,293	-	12,399	-
Total operating revenues	<u>2,764,766</u>	<u>1,499,083</u>	<u>1,121,146</u>	<u>1,388,982</u>	<u>6,773,977</u>	<u>1,782,007</u>
OPERATING EXPENSES						
Cost of sales and services:						
Treatment	495,349	447,845	-	-	943,194	-
Collection and distribution	564,836	497,993	997,125	1,255,796	3,315,750	-
Customer service	130,205	-	-	-	130,205	-
Insurance claims and expenses	-	-	-	-	-	2,062,437
Administration	285,707	144,308	104,857	104,857	639,729	-
Professional services	-	39,011	36,564	-	75,575	-
Depreciation	842,952	438,871	134,131	60,697	1,476,651	-
Total operating expenses	<u>2,319,049</u>	<u>1,568,028</u>	<u>1,272,677</u>	<u>1,421,350</u>	<u>6,581,104</u>	<u>2,062,437</u>
Operating income (loss)	<u>445,717</u>	<u>(68,945)</u>	<u>(151,531)</u>	<u>(32,368)</u>	<u>192,873</u>	<u>(280,430)</u>
NONOPERATING REVENUE (EXPENSES)						
Investment earnings	154,907	59,938	46,330	18,027	279,202	17,872
Landfill closure costs	-	-	16,074	-	16,074	-
Gain (loss) on disposal of asset	8,702	-	-	-	8,702	-
Total nonoperating revenue (expenses)	<u>163,609</u>	<u>59,938</u>	<u>62,404</u>	<u>18,027</u>	<u>303,978</u>	<u>17,872</u>
Income (loss) before transfers	<u>609,326</u>	<u>(9,007)</u>	<u>(89,127)</u>	<u>(14,341)</u>	<u>496,851</u>	<u>(262,558)</u>
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Change in net position	609,326	(9,007)	(89,127)	(14,341)	496,851	(162,558)
Net position - beginning (restated, Note 16)	<u>36,536,453</u>	<u>14,555,972</u>	<u>3,533,780</u>	<u>1,206,014</u>	<u>55,832,219</u>	<u>766,383</u>
Net position - ending	<u>\$ 37,145,779</u>	<u>\$ 14,546,965</u>	<u>\$ 3,444,653</u>	<u>\$ 1,191,673</u>	<u>\$ 56,329,070</u>	<u>\$ 603,825</u>

The notes to financial statements are an integral part of this statement.

CITY OF DOUGLAS, WYOMING
STATEMENTS OF CASH FLOWS - PROPRIETARY FUNDS
For the Year Ended June 30, 2023

	Water Fund	Sewer Fund	Landfill Fund	Sanitation Collection Fund	Total Enterprise Funds	Internal Service Fund
Cash flows from operating activities:						
Cash received from customers	\$ 2,818,011	\$ 1,515,519	\$ 1,084,141	\$ 1,388,955	\$ 6,806,626	\$ 1,773,320
Cash paid for goods and services	(634,539)	(541,108)	(535,016)	(921,495)	(2,632,158)	(2,062,437)
Cash paid for wages and benefits	(597,488)	(499,824)	(395,320)	(261,299)	(1,753,931)	-
Cash paid for management fees	(272,629)	(136,314)	(104,857)	(104,857)	(618,657)	-
Cash received from other sources	1,373	1,733	9,293	-	12,399	-
Cash from interfund services provided	-	-	-	-	-	-
Net cash provided (used) by operating activities	<u>1,314,728</u>	<u>340,006</u>	<u>58,241</u>	<u>101,304</u>	<u>1,814,279</u>	<u>(289,117)</u>
Cash flow from noncapital financing activities:						
Cash received for capital grants	-	-	-	-	-	-
Transfers from other funds	41,253	33,561	(10,576)	28,364	92,602	100,000
Net cash provided (used) by noncapital financing activities	<u>41,253</u>	<u>33,561</u>	<u>(10,576)</u>	<u>28,364</u>	<u>92,602</u>	<u>100,000</u>
Cash flow from capital financing activities:						
Principal paid on notes payable	-	-	(13,141)	-	(13,141)	-
Interest paid on notes payable	-	-	-	-	-	-
Cash provided by (used in) post closure activity	-	-	16,074	-	16,074	-
Purchases of capital assets	(1,125,434)	(566,291)	(183,545)	-	(1,875,270)	-
Net cash provided (used) by capital financing activities	<u>(1,125,434)</u>	<u>(566,291)</u>	<u>(180,612)</u>	<u>-</u>	<u>(1,872,337)</u>	<u>-</u>
Cash flows from investing activities:						
Cash received from interest and dividends	154,712	30,931	44,924	17,863	248,430	17,177
Net proceeds (purchases) of investments	(6,589)	-	24,761	(1,908)	16,264	19,931
Net cash provided (used) by investing activities	<u>148,123</u>	<u>30,931</u>	<u>69,685</u>	<u>15,955</u>	<u>264,694</u>	<u>37,108</u>
Net increase (decrease) in cash and cash equivalents	<u>378,670</u>	<u>(161,793)</u>	<u>(63,262)</u>	<u>145,623</u>	<u>299,238</u>	<u>(152,009)</u>
Cash and cash equivalents - beginning	<u>4,516,828</u>	<u>298,421</u>	<u>701,083</u>	<u>584,368</u>	<u>6,100,700</u>	<u>500,334</u>
Cash and cash equivalents - ending	<u><u>\$ 4,895,498</u></u>	<u><u>\$ 136,628</u></u>	<u><u>\$ 637,821</u></u>	<u><u>\$ 729,991</u></u>	<u><u>\$ 6,399,938</u></u>	<u><u>\$ 348,325</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	\$ 445,717	\$ (68,945)	\$ (151,531)	\$ (32,368)	\$ 192,873	\$ (280,430)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:						
Depreciation expense	842,952	438,871	134,131	60,697	1,476,651	-
Changes in assets and liabilities:						
Receivables	54,618	18,169	(27,712)	(27)	45,048	(8,687)
Accounts payable	(186,368)	(208,069)	(16,813)	(10,966)	(422,216)	-
Accrued liabilities	(9,485)	(10,087)	(6,366)	(4,802)	(30,740)	-
Compensated absences	32,622	18,727	(3,015)	10,143	58,477	-
Landfill closure liability	-	-	(1,107)	-	(1,107)	-
Pension related items	134,672	151,340	130,654	78,627	495,293	-
Net cash provided (used) by operating activities	<u><u>\$ 1,314,728</u></u>	<u><u>\$ 340,006</u></u>	<u><u>\$ 58,241</u></u>	<u><u>\$ 101,304</u></u>	<u><u>\$ 1,814,279</u></u>	<u><u>\$ (289,117)</u></u>

The notes to financial statements are an integral part of this statement.

CITY OF DOUGLAS, WYOMING
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
As of June 30, 2023

		Custodial Funds		
	Pension Trust Funds	Visible Memorial Fund	Historic Preservation Fund	Water Deposit Fund
ASSETS				
Cash and cash equivalents	\$ 40	\$ 104	\$ 21,620	\$ 10,289
Investments	5,878,207	-	-	91,415
Total assets	5,878,247	104	21,620	101,704
LIABILITIES				
Due to others	-	101	22,105	90,234
NET POSITION				
Restricted for:				
Pension benefits	5,878,247	-	-	-
Memorials	-	3	-	-
Preservation projects	-	-	(485)	-
Water deposits	-	-	-	11,470
Total net position	\$ 5,878,247	\$ 3	\$ (485)	\$ 11,470

The notes to financial statements are an integral part of this statement.

CITY OF DOUGLAS, WYOMING
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Year Ended June 30, 2023

		Custodial Funds		
	Pension Trust Funds	Visible Memorial Fund	Historic Preservation Fund	Water Deposit Fund
ADDITIONS				
Contributions	\$ 184,426	\$ -	\$ -	\$ -
Deposits collected	-	-	-	-
Investment income (loss)	502,810	-	-	2,059
Transfer from General Fund	-	-	3,650	-
Total additions	687,236	-	3,650	2,059
DEDUCTIONS				
Benefits	749,433	-	-	-
Contributions to projects	-	-	1,146	-
Deposit refunds	-	-	-	-
Total deductions	749,433	-	1,146	-
Net change in net position	(62,197)	-	2,504	2,059
Net position beginning of year	5,940,444	3	(2,989)	9,411
Net position end of year	\$ 5,878,247	\$ 3	\$ (485)	\$ 11,470

The notes to financial statements are an integral part of this statement.

CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

For financial reporting purposes, the City includes all funds of the City of Douglas, Wyoming. The reporting entity for the City consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of its relationship with the primary government are such that its exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. Although the City has an interest in the Douglas Housing Authority, Douglas Volunteer Fire Department, and the Douglas Community Club, they do not fall within the financial accountability requirements above, and this report does not contain any component units.

The City of Douglas, Wyoming provides services authorized by its charter to advance the welfare, health, comfort, safety, and convenience of its populace. The City provides for the public safety of its citizens by providing police and fire protection. The City also maintains the streets, provides water, sewer, sanitation, and landfill services as well as parking, parks, and recreation. The City operates under the Mayor-Council form of government.

Basis of Presentation

The City's basic financial statements consist of government-wide statements, including a Statement of Net Position, Statement of Activities, and separate governmental fund financial statements.

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the City as a whole. Both the governmental and business-type activities are presented on a consolidated basis by column and are reflected on a full accrual, economic resource basis which incorporates long-term assets, receivables and long-term debt and obligations. These statements include the financial activities of the primary government, except fiduciary funds. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which generally rely on fees and charges for support.

The statement of net position presents the financial condition of the governmental activities of the City at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the City's governmental activities. Direct expenses are those specifically associated with a service, program, or department and therefore, are clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues, such as taxes, that are not classified as program revenues are presented as general revenues of the City. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from general revenues of the City.

CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

Fund Financial Statements

Separate fund financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The following is a brief description of the specific funds used by the City.

Governmental Funds

Governmental Funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities are reported as fund balance. The following are the City's governmental funds.

Major Governmental Funds:

General Fund

The General Fund is used to account for all financial transactions of the City not properly accounted for in other funds or account groups.

The revenue of the fund is derived mainly from sales and use taxes, other taxes, intergovernmental sources and charges for services with expenditures relating to general government, public safety, public works, culture and recreation, debt payments and capital outlays.

Street Improvement Capital Projects Fund

The Street Improvement Capital Projects Fund accounts for various financial resources that are received and intended for expenditure of capital outlays. The revenue of the fund consists primarily of transfers from the general fund and federal, state, and local grants.

Proprietary Utility Funds:

Enterprise Funds

The Proprietary Utility Funds record the City's activities that are operated similar to private business enterprises, where determination of net income is necessary or useful for financial administration. The four proprietary funds of the City are the Water Fund which provides water to the residents of the City; the Sewer Fund which receives and treats wastewater; the Landfill fund which operates the landfill for the city; and the Sanitation Fund which collects garbage. Enterprise funds are accounted for using the accrual basis of accounting.

CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

Internal Service Fund

The Internal Service Fund is used to account for the financing of the self-funded health plan provided by the City on a cost reimbursement basis. The internal service fund is accounted for using the accrual basis of accounting.

Fiduciary Funds:

Fiduciary fund reporting focuses on net position and changes in net position. The agency funds are custodial in nature. The City's agency funds account for utility deposits collected from customers and refunded at a period in time. The Visible Memorials Fund and Historic Preservation Commission Fund hold funds on behalf of donors of memorial funds and for the projects of the Commission.

Pension Trust Fund

The pension trust fund accounts for assets held in trust and the receipt, investment, and distribution of deferred compensation and retirement health savings on behalf of current and former employees.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Major revenue types, which have been accrued, are revenues from taxes and investments, intergovernmental revenue and charges for services. Grants are recognized as revenue when all applicable eligibility requirements imposed by the provider are met.

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Expenditures generally are recorded when a fund liability is incurred; however, expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured, and payment is due.

The proprietary funds are accounted for using the accrual basis of accounting as follows:

1. Revenues are recognized when earned, and expenses are recognized when the liabilities are incurred.
2. Current year contributions, administrative expenses and benefit payments, which are not received or paid until the subsequent year, are accrued.

Proprietary funds distinguish operating revenues and expenses from non-operating. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position

Cash, Cash Equivalents, and Investments

For purposes of the proprietary funds statements of cash flows, the City considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents. The cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments.

Receivables and Allowance for Doubtful Accounts

Material receivables in governmental funds and governmental activities include revenue accruals such as sales and use tax, grants and other similar intergovernmental revenues since they are usually both measurable and available. Non-exchange transactions that are collectible but not available are deferred. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available at the fund level.

The policy of the City has been to retain bad debts on the books until they are proven to be uncollectible. Accounts due exceeding 60 days are sent to collection. Accounts are written off when the City is notified by the collection agency that all collection efforts have been exhausted. The allowance is an estimated percent of the accounts sent to collection.

Utility fund customer accounts receivable and other miscellaneous accounts receivable in the proprietary fund are recorded at the amount the City expects to collect on balances outstanding. Receivables have been reported net of the allowance for uncollectible accounts. The allowance is estimated based on prior experience. The allowance for uncollectible accounts as of June 30, 2023 is \$21,539.

Prepaid Expenses

Certain prepaid expenses exist year to year depending on the timing of payments to various contracts and services. Therefore, when payment is made and/or contracts overlapping fiscal year, a prepaid asset is created. The most common types of expenditures meeting this stipulation is the payment of insurance, technology services or maintenance contracts.

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items) are reported in the applicable governmental or business type activity columns in the government-wide financial statements.

All capital assets are recorded at cost if purchased, or at fair market value as of the date of the gift if received as a donation. The City maintains a capitalization threshold of \$5,000 for buildings, site improvements, and equipment and vehicles. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of capital assets utilized by the enterprise funds is also capitalized.

Starting July 1, 2003, the governmental funds began capitalizing infrastructure assets. Under the provisions of the Governmental Accounting Standards Board, the City estimated the value of infrastructure from the prior years.

CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position (Continued)

Major outlays for capital assets and improvements are capitalized as projects are constructed. Street infrastructure assets are entered into the system on a network basis since these assets consist of several different components of road and street construction.

Capital assets are defined by the City as assets with an estimated useful life in excess of one year with individual costs over \$5,000.

All property, plant and equipment of governmental or business type activities are depreciated using the straight-line method with the following estimated useful lives:

<u>Classes of Assets</u>	<u>Useful Life</u>
Buildings and improvements	5-40 years
Equipment and machinery	5-10 years
Infrastructure	5-40 years
Transportation equipment	5-10 years

In the governmental fund financial statements, capital purchases are accounted for as capital outlay expenditures.

Compensated Absences

It is the City's policy to permit employees to accumulate a limited amount of earned and unused vacation and sick leave, which will be paid to employees upon separation from the City's service. In governmental funds, the cost of vacation and sick leave is recognized when payments are made to employees. The long-term obligation is recorded and expense recognized as the leave is earned in the governmental activities and proprietary funds.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements and all payables, accrued liabilities, and long-term obligations payable from enterprise funds are reported on the enterprise fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position (Continued)

Deferred Inflows/Outflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. In addition to liabilities, the statement of net position will report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until then.

Both deferred inflows and outflows are reported in the statement of net position or fund balance sheet, but are not recognized in the financial statements as revenues, reduction of revenues, expenses, and reduction of liabilities or increase as assets until the period(s) to which they related. The City reports the following deferred inflows and outflows of resources:

Unavailable revenues and advance collection of revenues – unavailable revenue and advance collection of revenues is reported in the governmental funds' balance sheet. The government-wide statement of net position, property tax revenue is reported as a deferred inflow of resources in the year the taxes are levied. The government funds report excess taxes collected as an outflow of resources in the period that the amounts are determined. In the government-wide statement of net position, the amount of excess taxes collected is reported and due to others and in the government-wide statement of activities as a reduction of revenue.

Pension and OPEB related amounts – In the government-wide and proprietary fund statements of net position, a deferred outflow or deferred inflow of resources is reported for the unrecognized items not yet charged to pension and OPEB expense related to the net pension and OPEB liabilities. This includes the unamortized portion of the net difference between projected and actual earnings on plan investments and other differences between expected and actual experience. Deferred outflows for the net difference between projected and actual investment earnings are recognized over time, while the deferred inflows or deferred outflows for the differences between expected and actual experience for economic/demographic assumptions are recognized over the remaining service life for all active and inactive members.

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CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position (Continued)

Equity Classifications

1. Government-Wide and Proprietary Fund Financial Statements:

Equity is classified as net position and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net positions that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

2. Governmental Fund Financial Statements:

Governmental fund equity is classified as fund balance. The City reports fund balance in the governmental fund financial statements in one of the following four categories:

- a. Non-Spendable Fund Balances – These fund balances are the net balance of assets and liabilities that are legally or contractually restricted and include items such as prepaid items, and other items that are not expected to be converted to cash.
- b. Restricted Fund Balances – These fund balances are the net balance of assets and liabilities that are externally imposed. These are grants or other funds that are restricted by the debt covenants, grantor, contributor, or by laws or regulations of external governments. In general, these include legally enforceable requirements that the resources be used only for specific purposes stipulated in the grant, debt covenant, or by law.
- c. Assigned Fund Balances – These fund balances are amounts that are intended to be used for a specific purpose. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
- d. Unassigned Fund Balances – These fund balances represent amounts that have not been restricted, committed or assigned to a specific purpose.

CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position (Continued)

Internal and Inter-Fund Balances and Activities

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds.

Government-Wide Financial Statements:

Inter-fund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

- a. Internal balances – Amounts reported in the fund financial statements as inter-fund receivables and payables are eliminated in the governmental and business-type activities columns of the statement of net assets, except for the net residual amounts due between governmental and business-type activities, which are reported as internal balances.
- b. Internal activities – Amounts reported as inter-fund transfers in the fund financial statements are eliminated in the government-wide statement of activities except for the net amount of transfers between governmental and business-type activities, which are reported as transfers.

Property Taxes

The City is permitted by Wyoming Statutes to levy up to eight mills of the assessed valuation in the City. The City has levied eight mills in the current year. The City levies taxes on assessed property through Converse County, who act as the agents to levy and collect property tax within the county. The taxes are levied on the assessed valuation of the prior year according to the tax calendar below. Collections are distributed after the end of each month. Consequently, the vast majority of taxes have been levied and collected within the City's fiscal year. Assessed valuation and tax levies are subject to adjustment for prior years (rebates and supplemental), as controlled by the County or State. The City does not adjust or record estimates for these adjustments, as they are adjusted to current year tax receipts when they are approved. The tax calendar is as follows:

August 10	Taxes are levied and become an enforceable lien on properties.
September 1	First of two equal installment payments is due.
November 10	First installment is delinquent.
March 1	Second installment is due.
May 10	Second installment is delinquent.

Under GASB Standards, a receivable can be recorded at the earliest of the date of the assessment or the date a lien is placed on the property. Neither of these items were deemed to occur prior to June 30th for the upcoming 2023 levy; therefore, the levy of August 2022 included in the current fiscal year is the basis for the receivable.

CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates. The estimate of pension liabilities is especially significant to the City. It is reasonably possible that this estimate will change within one year of the date of the financial statements due to one or more future events. The effect of the change could be material to the financial statements and could result in a loss.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Formal budgetary integration is employed as a management control device during the year for all funds and annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The City Manager submits an annual budget to the City Council in accordance with the City of Douglas Municipal Code and the Wyoming Municipal Fiscal Procedures Act. In June, the City Council adopts annual fiscal year appropriation budgets for all funds. All unencumbered appropriations lapse following the close of the budget year to the extent they are not expended. Encumbered appropriations are generally reappropriated in the ensuing year's budget.

Legal spending control for City monies is at the activity level within each department and individual fund. The City Council may amend the budget after it is approved. Management monitors expenditures at budgetary line item levels within each fund to enhance the accounting control system and may amend the budget at this level as long as the activity level budget is maintained.

The City's procedures for establishing the budget each year are as follows:

- During March and April, the City's Manager and Treasurer, compute, estimate, and review information to prepare the proposed budget.
- The resolution appropriating money for the annual budget is submitted to the City Council at regular meetings in June of each year.
- Final budget hearings are held no later than the third Tuesday of June's council meeting, at which time the budget is legally enacted through the passage of the resolution for the fiscal year beginning July 1 each year.
- During the year, the City monitors the budget and amends through a budget hearing when necessary.

The City is reporting financial position, results of operations, and changes in fund balance/retained earnings on the basis of generally accepted accounting principles (GAAP). The City is in violation of Wyoming Statute 16-4-108 (a) "No officer or employee of a municipality shall make any expenditure or encumbrance in excess of the total appropriation for any department. The budget officer shall report to the governing body any expenditure or encumbrance made in violation of this subsection." While the City is in violation of this statute, the amount of the over expenditure is not material to the financial statements as a whole.

CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

3. INVESTMENTS

Investments are carried at fair value. The City measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognized a three-tiered fair value hierarchy as follows:

- Level 1:* Quoted prices for identical investments in active markets;
- Level 2:* Observable inputs other than quoted market prices; and,
- Level 3:* Unobservable inputs.

The following table sets forth the weighted average maturities of each investment type as well as the respective credit risk rating of the investments:

Investment Type	Fair Value	Fair Value Measurement Level	Credit Risk Rating	Weighted Average Maturity in Years
Primary Government				
Certificates of Deposit - Peaks Investment Management	\$ 5,688,782	Level 2	Unrated	1.23
Certificates of Deposit - Converse County Bank	27,448,845	Level 2	Unrated	0.69
Certificates of Deposit - Points West Community Bank	13,284,492	Level 2	Unrated	1.31
Mortgaged Backed Securities	5,185,606	Level 1	AA+	3.15
US Treasury Notes	1,129,401	Level 1	AAA	1.77
WyoStar	511,505	Level 1	Unrated	N/A
Wyoming Government Investment Fund	243,249	Level 1	Unrated	N/A
Wyoming Class	3,255,721	Level 1	Unrated	N/A
Money Market	28,327	Level 1	Unrated	N/A
Total	<u>\$ 56,775,928</u>			
Fiduciary Funds				
Mutual Funds	\$ 5,782,128	Level 1	NA	NA
Money Market	132	Level 1	NA	NA
Guaranteed Interest Accounts	95,948	Level 2	Unrated	N/A
Certificates of Deposit - Points West Community Bank	91,414	Level 2	Unrated	1.31
Total	<u>\$ 5,969,622</u>			

Credit Risk - Credit risk is the risk that an insurer or other counterparty to an investment will not fulfill its obligations. This risk is generally measured by the assignment of a rating by a nationally recognized statistical rating organization as shown in the table above.

Interest Rate Risk - Interest rate risk is the risk that changes in interest rate will adversely affect the fair value of an instrument. The City's policy is to review the portfolio on an ongoing basis for changes in effective yields and compare those yields to those of specific investments to ensure reasonable rates are being achieved.

CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

3. INVESTMENTS (Continued)

Custodial Credit Risk - Custodial credit risk is the risk that, in the event of a failure of the counterparty to a transaction, the City will not be able to recover the value of the investments or collateral securities that are in possession of an outside party. The City's policy for custodial credit risk is to have all funds on deposit collateralized at a level of 102 percent of deposits including accrued interest or higher if required by law. Investments are held in safekeeping by external custodians in the City's name.

4. CAPITAL ASSETS

Capital asset activity related to governmental and business-type activities for the year ended June 30, 2023 was as follows:

	Balance June 30, 2022	Increase	Decrease	Balance June 30, 2023
Governmental Activities:				
Capital assets not being depreciated:				
Construction in progress	\$ 2,118,433	\$ 1,606,317	\$ (3,332,224)	\$ 392,526
Land	4,835,983	-	-	4,835,983
Total assets not being depreciated	6,954,416	1,606,317	(3,332,224)	5,228,509
Depreciable capital assets:				
Buildings and Improvements	22,106,315	190,970	-	22,297,285
Transportation Equipment	4,149,710	194,045	(23,854)	4,319,901
Infrastructure	32,245,002	3,872,740	(3,713)	36,114,029
Other Equipment	4,057,231	120,518	-	4,177,749
Total assets being depreciated	62,558,258	4,378,273	(27,567)	66,908,964
Accumulated depreciation for:				
Buildings and Improvements	(3,248,905)	(543,986)		(3,792,891)
Transportation Equipment	(3,446,488)	(254,065)	23,854	(3,676,699)
Infrastructure	(21,805,015)	(473,257)	3,713	(22,274,559)
Other Equipment	(2,652,079)	(327,370)		(2,979,449)
Total accumulated depreciation	(31,152,487)	(1,598,678)	27,567	(32,723,598)
Capital assets being depreciated, net	31,405,771	2,779,595	-	34,185,366
Governmental activities capital assets, net	<u>\$ 38,360,187</u>			<u>\$ 39,413,875</u>

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CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

4. CAPITAL ASSETS (Continued)

	Balance June 30, 2022	Increase	Decrease	Balance June 30, 2023
Business-Type Activities:				
Capital assets not being depreciated:				
Construction in Progress	\$ 2,473,120	\$ 1,421,971	\$ (3,817,486)	\$ 77,605
Land	153,290	-	-	153,290
Total assets not being depreciated	2,626,410	1,421,971	(3,817,486)	230,895
Depreciable capital assets:				
Buildings and Improvements	17,564,321	102,544	-	17,666,865
Transportation Equipment	1,633,936	-	-	1,633,936
Infrastructure	36,053,070	4,001,031	(58,557)	39,995,544
Other Equipment	3,061,251	167,210	-	3,228,461
Total assets being depreciated	58,312,578	4,270,785	(58,557)	62,524,806
Accumulated depreciation for:				
Buildings and Improvements	(10,129,267)	(359,367)	-	(10,488,634)
Transportation Equipment	(1,304,837)	(79,157)		(1,383,994)
Infrastructure	(8,678,715)	(836,727)	58,557	(9,456,885)
Other Equipment	(2,223,569)	(201,401)		(2,424,970)
Total accumulated depreciation	(22,336,388)	(1,476,652)	58,557	(23,754,483)
Capital assets being depreciated, net	35,976,190	2,794,133	-	38,770,323
Business-type activities capital assets, net	<u>\$ 38,602,600</u>			<u>\$ 39,001,218</u>

Depreciation expense for the fiscal year ended June 30, 2023, was charged to the following activities in the statement of activities.

Governmental Activities:

General government	\$ 1,002,146
Public safety	206,217
Public works	390,315
Culture and recreation	-
Total depreciation expense - governmental activities	<u>\$ 1,598,678</u>

Business-Type Activities

Water	\$ 842,952
Sewer	438,871
Sanitation	60,697
Landfill	134,132
Total depreciation expense - business-type activities	<u>\$ 1,476,652</u>

CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

5. INTERFUND TRANSFERS

Transfers were used to move cash to the fund for which statute or budget requires the expenditure to be made and to use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

The major governmental fund transfers to nonmajor government funds were for capital improvement projects.

The primary government's operating transfers for the year ended June 30, 2023, were as follows:

	<u>Transfers from other funds</u>	<u>Transfers to other funds</u>
Governmental funds:		
General fund	\$ 4,754	\$ 4,819,752
Capital projects fund	3,000,000	-
Non-major funds	<u>1,719,752</u>	<u>4,754</u>
Total governmental funds	<u>4,724,506</u>	<u>4,824,506</u>
Proprietary funds:		
Internal service fund	<u>100,000</u>	<u>-</u>
Total proprietary funds	<u>100,000</u>	<u>-</u>
Total interfund activity	<u><u>\$ 4,824,506</u></u>	<u><u>\$ 4,824,506</u></u>

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CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

6. NOTES PAYABLE

The following is a summary of long-term liability transactions for the City for the year ended June 30, 2023:

	Balance June 30, 2022	Borrowings	Repayments	Balance June 30, 2023	Due Within One Year
Governmental Activities:					
General Fund					
Employee compensated absences	\$ 371,088	\$ -	\$ 4,923	\$ 366,165	\$ 148,435
Other post-employment benefits	1,147,482	-	277,452	870,030	-
Net pension liability	3,574,379	1,012,769	-	4,587,148	-
Total governmental activities	<u>\$ 5,092,949</u>	<u>\$ 1,012,769</u>	<u>\$ 282,375</u>	<u>\$ 5,823,343</u>	<u>\$ 148,435</u>
Business-Type Activities:					
Employee compensated absences	\$ 179,826	\$ 10,231	\$ 23,685	166,372	\$ 66,548
Note payable	77,854	-	13,141	64,713	13,141
Landfill liability	659,059 *	-	1,107	657,952	-
Net pension liability	356,764	1,049,194	-	1,405,958	-
Total business-type activities	<u>1,273,503</u>	<u>1,059,425</u>	<u>37,933</u>	<u>2,294,995</u>	<u>79,689</u>
Total long-term obligations	<u>\$ 6,366,452</u>	<u>\$ 2,072,194</u>	<u>\$ 320,308</u>	<u>\$ 8,118,338</u>	<u>\$ 228,124</u>

* Restated, please see note 16 for further details

Employee compensated absences

Full time non-uniformed personnel are entitled to vacation leave depending on the length of service. Annual leave can be accumulated up to 320 hours. Vacation hours accumulated in excess of the maximum are forfeited. Full time uniformed personnel receive additional vacation hours in lieu of holidays at a rate of 3.08 hours per pay period. Annual leave can be accumulated up to 352 hours with any amounts accumulated in excess of the maximum being forfeited.

Note payable

The landfill closure loan through the Wyoming Office of State Lands and Investments originated September 20, 2018 with an original loan amount of \$131,410. The maturity date of the loan is December 1, 2027. The loan has a 0% interest rate with required annual payments of \$13,141.

CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

6. NOTES PAYABLE (Continued)

Principal payments due on long-term debt for the years ending June 30, are as follows:

Year	Principal
2024	13,141
2025	13,141
2026	13,141
2027	13,141
2028	12,149
	\$ 64,713

7. PARTICIPATION IN THE WYOMING RETIREMENT SYSTEM

The City employees participate in either the Public Employee Pension Plan, or the Law Enforcement Pension Plan within the Wyoming Retirement System (WRS or the Plan), which is a multiple employer cost sharing defined benefit plan. GASB standards require that the City recognize a liability for its proportionate share of the net pension liability. This proportion is required to be determined on a basis that is consistent with the manner in which contributions to the plan are determined. The City derived their portion of the net pension liability by applying the actual contribution as a percentage of total contributions to the Plan.

In addition to reporting the City's share of the net pension liability, deferred inflows and deferred outflows on the statement of net position and the related expense on the statement of activities, this standard requires the City to present two additional schedules in the required supplementary information section of this report.

These two additional schedules are referred to as: Schedule of Proportionate Share of the Net Pension Liability and the Schedule of Contributions.

Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and pension expense, this information has been determined using the same basis as reported by WRS. Benefit payments are recognized when due and payable in accordance with benefit terms and investments are reported at fair value.

General Information about the Plans

Public Employee Pension Plan - An actuarial valuation of the Plan's assets and net pension liability is performed annually. At the date of the most recent actuarial valuation, January 1, 2023, the fiduciary net position as a percentage of total pension liability decreased from 86.03 percent on January 1, 2022 to 75.47 percent on January 1, 2023. The net pension liability as a percentage of covered payroll increased from 83.78 percent to 151.36 percent as of January 1, 2022, and 2023, respectively. The net pension liability was \$2.73 billion as of January 1, 2023 compared to \$1.52 billion as of January 1, 2022. This is an increase from the prior year.

Law Enforcement Pension Plan - An actuarial valuation of the Plan's assets and net pension liability is performed annually. At the date of the most recent actuarial valuation, January 1, 2023, the fiduciary net position as a percentage of total pension liability decreased from 75.62 percent on January 1, 2022 to 70.30 percent on January 1, 2023. The net pension liability as a percentage of covered payroll increased from 171.27 percent to 211.06 percent as of January 1, 2022, and 2023, respectively. The net pension liability was \$340.65 million as of January 1, 2023 compared to \$284.5 million as of January 1, 2022. This is an increase from the prior year.

CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

7. PARTICIPATION IN THE WYOMING RETIREMENT SYSTEM (Continued)

Determination of Tier 1 versus Tier 2 Employees - Public Employee Plan

Tier 1 employees are those whose first contribution to the Plan is before September 1, 2012; whereas, Tier 2 employees are those whose first contribution to the Plan is after September 1, 2012.

Vesting

Participants are fully vested within the Plan after the equivalent of four years of service for the Public Employee and Law Enforcement Plans.

Contributions

As a condition of participation in the Plan, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by Wyoming State Statute and specified by the WRS Board. Contributions are actuarially determined as an amount that is expected to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. The statutorily required contribution rate for the year ended June 30, 2023 was 18.62 percent.

The Law Enforcement Pension Plan requires a contribution of 17.2 percent of eligible wages.

Benefits – Public Employee Pension Plan

The Public Employees Plan provides retirement, disability and death benefits according to predetermined formulas and allows retirees to select one of seven optional methods for receiving benefits, including two joint and survivor forms of benefits: a 100 percent joint and survivor annuity, and a 50 percent joint and survivor annuity. The benefit amounts under these options are determined on an actuarially equivalent basis. Any cost of living adjustment (COLA) provided to retirees must be granted by the State Legislature. In addition, a cost of living adjustment will not be approved by the legislature unless the plan is 100 percent funded after the COLA is awarded.

Employees terminating prior to normal retirement can elect to withdraw all employee contributions plus accumulated interest through date of termination or, if they are vested, they may elect to remain in the Plan and be eligible for unreduced retirement benefits at age 60 (Tier 1 employee) or 65 (Tier 2 employee).

Tier 1, the Plan allows for normal retirement after four years of service and attainment of age 60. Early retirement is allowed provided the employee has completed four years of service and attained age 50 or 25 years of service but will result in a reduction of benefits based on the length of time remaining to age 60.

Tier 2, the Plan allows for normal retirement after four years of service and attainment of age 65. Early retirement is allowed provided the employee has completed four years of service and attained age 55, or 25 or more years of service but will result in a reduction of benefits based on the length of time remaining to age 65. All employees may also retire upon normal retirement on the basis that the sum of the member's age and service is at least 85.

CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

7. PARTICIPATION IN THE WYOMING RETIREMENT SYSTEM (Continued)

Benefits – Law Enforcement Pension Plan

The Plan statutorily provides retirement, disability and death benefits according to predetermined amounts determined by salary, age and years of service of the participant. Any cost of living adjustment provided to retirees must be granted by the State Legislature. In addition, a cost of living adjustment will not be approved by the legislature unless the plan is 100 percent funded after the COLA is awarded. Participants may withdraw from the Plan at any time and receive refunds of participant contributions plus accumulated interest.

Actuarial Assumptions

An actuarial valuation of each WRS defined benefit plan is performed annually. The funded status of each plan is shown in the Schedules of Funding Progress, which is located in the Actuarial section of the WRS ACFR.

For all plans except the Paid Firemen's Pension Plan A, beginning July 1, 2012 all future COLA's must be granted by the State Legislators. In addition, the WRS board cannot recommend the COLA unless the plan is considered actuarially sound and the unfunded liability must not drop below 100% after the award of the COLA. The results of the actuarial valuation are dependent upon the actuarial assumptions used. Actual results can and almost certainly will differ, as actual experience deviates from the assumptions. Even seemingly minor changes in the assumptions can materially change the liabilities, calculated contributions rates and funding periods.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected arithmetic returns, net of pension plan investment expense and inflation) are developed for each major asset class. These real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. For each major asset class that is included in the Plan's target asset allocation as of January 1, 2023 the best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Arithmetic Real Return</u>	<u>Geometric Real Return</u>
Cash	0.50%	0.32%	0.30%
Gold	1.50%	0.72%	2.34%
Fixed income	20.00%	4.05%	3.59%
Equity	51.50%	9.00%	7.09%
Marketable alternatives	16.00%	6.02%	5.14%
Private markets	10.50%	7.67%	6.05%
Total	100.00%	7.23%	5.86%

CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

7. PARTICIPATION IN THE WYOMING RETIREMENT SYSTEM (Continued)

Pension Liabilities, Deferred Outflows and Deferred Inflows

The net pension liability was measured as of December 31, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2023. The City's proportion of the net pension liability was based on the City's share of contributions to the Plan relative to the total contributions of all participating Plan members, the following table presents the changes in the City's proportion as compared to the prior year:

<u>Plan Name</u>	Proportionate Share of the Net Pension Liability (The City's Percentage of total Plan contributions)		
	2023	2022	Increase (Decrease)
Public Employee Pension Plan	0.142252%	0.145940%	(0.000037)
Wyoming Law Enforcement Pension Plan	0.618113%	0.599553%	0.000186

At June 30, 2023, the composition of the City's net pension liability is as follows:

	Net Pension Liability
Governmental Activities:	
Public Employee Plan	\$ 2,481,519
Law Enforcement Plan	2,105,629
Total	<u>\$ 4,587,148</u>
Business-Type Activities:	
Water, Public Employee Pension	\$ 491,679
Sewer, Public Employee Pension	390,859
Landfill, Public Employee Pension	317,015
Sanitation, Public Employee Pension	206,405
Total	<u>\$ 1,405,958</u>

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CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

7. PARTICIPATION IN THE WYOMING RETIREMENT SYSTEM (Continued)

At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Public Employee Pension Plan	Law Enforcement Pension Plan	Total
Pension expense (revenue)	<u>\$ 309,405</u>	<u>\$ 404,855</u>	<u>\$ 714,260</u>
Deferred outflows of resources			
Difference between expected and actual experience	\$ 19,495	\$ 49,718	\$ 69,213
Changes of assumptions	104,330	872,024	976,354
Net difference between projected and actual earning on pension plan investments	334,637	147,780	482,417
Contributions subsequent to the measurement date	<u>247,343</u>	<u>97,246</u>	<u>344,589</u>
Total deferred outflows of resources	<u>\$ 705,805</u>	<u>\$ 1,166,768</u>	<u>\$ 1,872,573</u>
Deferred inflows of resources			
Difference between expected and actual experience	\$ 24,644	\$ 66,402	\$ 91,046
Changes of assumptions	-	325,639	325,639
Net difference between projected and actual earning on pension plan investments	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>\$ 24,644</u>	<u>\$ 392,041</u>	<u>\$ 416,685</u>

The City reported \$247,343 and \$97,246 for the Public Employee Plan and Law Enforcement Plan respectively, as deferred outflows of resources related to the pension resulting from the City's contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the pension will be recognized in pension expense as follows:

	Public Employee Plan		Law Enforcement Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
2023	\$ (93,062)	\$ (10,536)	\$ 369,472	\$ (174,692)
2024	73,121	(10,536)	435,362	(113,730)
2025	116,641	(3,572)	116,195	(103,619)
2026	361,762		148,493	
	<u>\$ 458,462</u>	<u>\$ (24,644)</u>	<u>\$ 1,069,522</u>	<u>\$ (392,041)</u>

CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

7. PARTICIPATION IN THE WYOMING RETIREMENT SYSTEM (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table sets forth the City's proportionate share of the net pension liability calculated using the discount rate of 6.80 percent for the Public Employee Plan, and the Law Enforcement Plan. This table also presents what would be if it were calculated using a discount rate that is both 1 percentage point higher and lower than the current rate:

<u>Plan Name</u>	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
Public Employee Plan	\$ 5,740,407	\$ 3,887,477	\$ 2,351,899
Law Enforcement Plan	3,169,092	2,105,629	1,250,826
Total	<u>\$ 8,909,499</u>	<u>\$ 5,993,106</u>	<u>\$ 3,602,725</u>

Other Detailed Information

For more detailed information regarding the Plan see the separately issued 2022 Wyoming Retirement System Comprehensive Annual Financial Report which is available at <http://retirement.state.wy.us/default.aspx>.

8. POST EMPLOYMENT HEALTH BENEFITS (OPEB) PLAN

To comply with the Governmental Accounting Standards Board, the City is required to have an actuarial valuation of the post-retirement benefit plan. The net result of which is to identify the actuarial accrued liability, the annual required contribution, and the net OPEB obligation. The retiree benefits offered by the City included in this actuarial valuation include the self-funded medical benefit plan. Currently, the retiree benefits are subsidized by the city based on age and years of service.

Plan Description

The City participate in a single-employer defined benefit postemployment healthcare plan, the *Retirees Health Insurance Plan*. The City Council has the authority for establishing and amending the plan. This plan does not issue a separate report.

A retiree is eligible for coverage under the group insurance plan at premium rates established by the City provided the retiree has had medical coverage in effect under the group insurance plan at the time of retirement and has accumulated 75 points (service plus age) at retirement. The plan is considered an "Other Post - Employment Benefit" (OPEB). The plan is administered through a non-qualifying trust per paragraph 4, item (b), of the Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

Required Monthly Contributions. Contributions are required for both retiree and dependent coverage up to member age 65. The City is currently providing a subsidy to offset the retiree's contribution for the medical insurance program.

CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

8. POST EMPLOYMENT HEALTH BENEFITS (OPEB) PLAN (Continued)

The current contribution amounts are provided here:

<u>Points at Retirement</u>	<u>% Paid by the Retiree</u>
75	50%
76	45%
77	40%
78	35%
79	30%
80	25%
81	20%
82	15%
83	10%
84	5%
85+	0%

As of June 30, 2023, there were 55 fully eligible active participants and 2 retirees receiving benefit payments.

The actuarial valuation assumes the use of the Entry Age method of valuation with amortization on a level dollar basis. The City finances the program on a “pay-as-you-go” basis. The City Council has the authority for establishing and amending the funding policy. The post-employment plan is considered an unfunded plan and is administered per Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

OPEB Liability and Deferred Outflows/Inflows Related to OPEB

The City’s total OPEB liability of \$870,030 was measured as of June 30, 2023, and was determined by an actuarial valuation as of that date.

The table below shows the cumulative amounts to be shown as Deferred Outflows and Inflows of Resources. Changes in Total OPEB Liability related to the difference in actual and expected experience, or changes in assumptions regarding future events, are recognized in OPEB Expense over the expected remaining service life of all employees (active and retired) in the postretirement plan. Differences in projected and actual earnings over the measurement period are recognized over a 5-year period. Amounts not yet recognized are summarized below:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ (324,282)
Changes in assumptions	92,013	-
	<u>\$ 92,013</u>	<u>\$ (324,282)</u>

CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

8. POST EMPLOYMENT HEALTH BENEFITS (OPEB) PLAN (Continued)

Contributions subsequent to the Measurement Date may be recognized as a reduction to the Net OPEB Liability. The amount is not known as of the date of this report. Subsequent to the Measurement Date, the following amounts will be recognized in OPEB Expense in the upcoming years:

<u>Year Ended June 30,</u>	Net Deferred Outflows/Inflows
2024	\$ (39,624)
2025	(39,624)
2026	(39,624)
2027	(43,692)
2028	(49,787)
Thereafter	(19,918)
	<u>\$ (232,269)</u>

Actuarial Assumptions and Other Inputs

The total OPEB liability in the July 1, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods including in the measurements, unless otherwise specified:

To select assumptions to be used in the valuation, a number of factors are considered. These factors include the level of benefits provided by the plan, the ages at which these benefits become available, recent experience of the group, experience of employees in the Wyoming Retirement System (WRS), the insights and observations of the administration, and the actuary's best estimate of the likelihood of certain events, given experience with other plans under similar circumstances.

It was not possible to develop reasonable pre-retirement decrement assumptions for withdrawal, mortality and disability rates based on the experience of the City due to its size. To obtain more reliable experience, other sources were used. Mortality, withdrawal, and disability assumptions are from the Wyoming Retirement System January 1, 2023 actuarial valuation. Retirement assumptions are based on City experience.

The discount assumption reflects the time value of money as of the valuation date. The Discount Rate was increased from 1.92% for the Fiscal Year-Ended June 30, 2022 to 3.86% to better reflect the current high-quality fixed income environment. The underlying index used is the High Quality 20-Tax-Exempt Bond G.O. Index. The rate has been updated to the current Fiscal Year-End based on changes in market conditions as reflected in the index. The rate selected is as of June 30, 2023, and is the most recent rate available prior to the Measurement Date.

CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

8. POST EMPLOYMENT HEALTH BENEFITS (OPEB) PLAN (Continued)

Other significant assumptions are as follows:

Valuation Date	1-Jul-22
Discount Rate,	
Beginning of Year	3.69%
End of Year	3.86%
Total Payroll Increases	2.50%

Healthcare Cost Trend Rates

Period	Medical
FY 23 to FY 24	6.00%
FY 24 to FY 25	5.50%
FY 25 to FY 26	5.25%
FY 26 to FY 27	5.25%
FY 27 to FY 28	5.25%
Ultimate	5.00%

The changes in the assumptions for the plan were made to better reflect the future anticipated experience in the plan. The changes in assumptions resulted in a net decrease in the Total OPEB Liability in the current year of approximately \$31,000.

Changes in the total OPEB liability for the year ended June 30, 2023 are as follows:

	Total OPEB Liability
Balance at 6/30/2022	\$ 1,147,482
Changes for the year	
Service cost	41,587
Interest cost	32,090
Differences between expected and actual experience	(349,961)
Changes in assumptions/amortization	31,321
Benefit payments	(32,489)
Net changes	(277,452)
Balance at 6/30/2023	\$ 870,030

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.86 percent) or one percentage point higher (4.86 percent) than the current discount rate:

	1% Decrease (2.86%)	Current Discount Rate (3.86%)	1% Increase (4.86%)
Total OPEB Liability	\$ 964,206	\$ 870,030	\$ 785,619

CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

9. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

State and federal laws and regulations require that the City of Douglas place final cover on its landfill when closed and to perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, a liability is being recognized based on the future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The recognition of these landfill closure and postclosure care costs is based on the estimate of future costs to be incurred by the City. In June of 2015, the City began transferring most waste to Casper and began the process of closure of the main acreage in the landfill. The estimated liability for landfill closure and postclosure care costs of the main acreage is \$657,952 as of June 30, 2023. The contract approved for closure was significantly lower than original engineering estimates. The State of Wyoming approved a grant in the amount of \$1,440,000 to assist in covering costs of closure.

The actual costs of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. It is reasonably possible that the City's recorded estimate of its liability may change in the near term.

The City of Douglas is required by state and federal laws and regulations to make annual contributions to finance closure and postclosure care. To comply with this requirement, the City of Douglas participates in the State of Wyoming Financial Assurance Program for Municipal Landfills. The Department of Environmental Quality had approved the City's current landfill operating permit through 2014. As noted above, in June of 2015, the City began to transfer their waste to the Casper Landfill.

10. PARTIALLY SELF-FUNDED EMPLOYEE HEALTH CARE PLAN

As an employee benefit, the City maintains a partially self-funded employee health care plan for all full time employees. The plan, accounted for in an internal service fund, provides extensive major medical, wellness, dental, and vision coverage. As of January 1, 2016, the plan requires single and family deductibles of \$750 and \$1,500 respectively, as well as an 80% co-insurance requirement for substantially all eligible health care expenses.

The plan is funded on an impress basis by assessing each operating department a fixed charge per employee for stop loss coverage premiums and a variable proportional charge per employee for direct health care costs incurred below the stop loss limits. The City believes there are adequate resources available in the various operating funds to provide sufficient funding for the plan.

The reported liability includes an amount for claims that have been incurred but not reported. The liability is management's best estimate based on available information. Medical claims in excess of \$35,000 per employee, and those exceeding an aggregate amount dependent upon the number of covered employees, are covered through a private insurance carrier to further protect the City. Ending claims liability balance was \$284,000 there was no change from the prior year.

CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

11. SECTION 457 DEFERRED COMPENSATION PLAN

The City maintains two deferred compensation plans created in accordance with Internal Revenue Code Section 457. Both plans are used by City employees with only ICMA being offered to new employees. Employees defer a portion of their salary until future years. Deferred compensation is not available until termination, retirement, death, or financial hardship. The plans are reported in the employee's Deferred Compensation Fund. The plans' assets are presented at fair value.

All investments in deferred compensation plans are held in trust in the City's accounts and recorded at market value as determined by the respective fund managers based on quoted sales prices of the underlying securities. Investments are in a combination of managed domestic stock funds, international stock funds, bond funds, and money market funds.

The market value of the plans' accounts at June 30, 2023 is as follows:

	Market Value
ICMA Retirement Corporation Plan	\$ 5,085,589.00
EQUI-VEST Plan	287,814.00
	\$ 5,373,403.00

12. RETIREMENT HEALTH SAVINGS PLAN

On June 27, 2005, the City created the City of Douglas Retirement Health Savings Plan. All full-time employees age 18 years old and above are eligible. Under the plan, the employee makes mandatory pre-tax contributions of sick leave. The health benefit is available upon separation of service, retirement, or death of the employee. The laws governing retirement health savings plans require the use of an integral part trust. The plan is reported in the Pension Trust Fund. The plan's assets are specified interest instruments reported at fair value of \$504,804.

13. FUND EQUITY

The designations for future water, sewer, landfill, and sanitation costs were created to segregate a portion of retained earnings that is not available for expenses as it is designated for capital outlay or as a depreciation reserve as follows:

	Water Fund	Sewer Fund	Landfill Fund	Sanitation Fund
Replacement reserve	\$ 4,857,816	\$ 4,075,882	\$ 1,256,521	\$ 861,985
Operating reserve	575,425	195,913	132,650	75,760
Specific capital outlay	894,000	470,000	-	-
Total designated retained earnings	\$ 6,327,241	\$ 4,741,795	\$ 1,389,171	\$ 937,745

CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

14. CONTINGENCIES AND COMMITMENTS

At various times, claims and lawsuits are pending against the City. The City is of the opinion that the liability, if any, arising from such claims will not have a material adverse effect on its financial statements. Under the terms of Federal and state grants, periodic audits are required, and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursement to the grantor agencies. City management believes disallowances, if any, would not be significant to the City's financial statements.

Risk of loss

The City is subject to risk of loss from various events, including torts, theft, damage to assets, business interruption, errors and omissions, and job-related injuries to employees, as well as acts of God.

The City purchased commercial insurance and workers' compensation coverage to minimize their risks of loss. No settlements occurred during the current year, and no significant reduction in coverage against losses from year to year has occurred.

Employees of the City are covered by the City's medical plan. The City's costs for this plan are reflected in the funds paying the coverage, premiums and administrative costs.

Construction and engineering commitments

The City did not have any construction and engineering commitments at June 30, 2023.

15. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental, and accident benefits. The City's general liability insurance is provided by participation in the Local Government Liability Pool (LGLP). LGLP manages risk by receiving an annual actuarial assessment of funding needs. The LGLP have never requested a reserve call on its members. All risk management activities are accounted for in each fund as appropriate. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The City also participates in the Wyoming workers compensation program.

Wyoming Statute 27-14-101 created the Wyoming Worker's Compensation Act (the Act), which is administered as an enterprise fund by the State of Wyoming. All employers within the State of Wyoming are participants of this plan unless the employer elects not to be covered under the plan. This Act requires the City to obtain liability coverage for payment of benefits to employees for job-related injuries and diseases through the Worker's Compensation Fund. This Act provides general protection from suits filed by employees against the City. The City makes quarterly payments to the Department of Employment, State of Wyoming.

CITY OF DOUGLAS, WYOMING
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

16. PRIOR PERIOD ADJUSTMENTS

In the prior period interfund activity was misstated, prior period adjustments decreased net position in the governmental funds by \$15,681, decreased net position in the water fund by \$191,577, decreased net position in the sanitation fund by \$1,354, increased the internal service fund net position by \$115,087, and increased the landfill fund net position by \$34,812.

There was also a change in the calculation of the closure and post closure liability associated with the landfill which resulted in a prior period adjustment of \$187,117 which decreased the net position in the landfill fund. The net effect of the two adjustments associated with the landfill is to decrease net position by \$152,305.

17. SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 31, 2023, the date the financial statements were available to be issued, and there were no matters that materially affect the carrying amounts of assets, liabilities, and fund balance as of June 30, 2023.

REQUIRED SUPPLEMENTAL INFORMATION

CITY OF DOUGLAS, WYOMING
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual (Budget Basis)	Variance with Final Budget
Revenues:				
Taxes	9,441,000.00	\$ 9,441,000	\$ 18,159,935	\$ 8,718,935
Licenses and permits	67,000	67,000	59,211	(7,789)
Intergovernmental	1,140,000	1,607,822	1,745,097	137,275
Charges for services	653,157	653,157	659,999	6,842
Fines and forfeitures	25,000	25,000	19,635	(5,365)
Miscellaneous revenue	132,700	132,700	248,553	115,853
Investment earnings	350,000	350,000	780,386	430,386
Total revenues	11,808,857	12,276,679	21,672,816	9,396,137
Expenditures:				
General government	2,449,584	2,924,738	2,324,066	(600,672)
Public safety	2,420,495	2,430,474	2,295,766	(134,708)
Public works	1,416,042	1,447,316	1,415,784	(31,532)
Culture and recreation	884,960	884,960	786,974	(97,986)
Cemetery	366,991	366,991	348,842	(18,149)
Community service	1,684,400	1,684,400	1,623,161	(61,239)
Total expenditures	9,222,472	9,738,879	8,794,593	(944,286)
Other financing sources (uses):				
Transfer in	750	4,988	4,754	(234)
Transfer out	(4,823,402)	(4,823,402)	(4,819,752)	3,650
Total other financing sources (uses)	(4,822,652)	(4,818,414)	(4,814,998)	3,416
Excess of revenues over expenditures - budget basis	\$ (2,236,267)	\$ (2,280,614)	\$ 8,063,225	\$ 10,343,839

The notes to financial statements are an integral part of this statement.

CITY OF DOUGLAS, WYOMING
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
WYOMING RETIREMENT SYSTEM
Last 10 Years Ended December 31,

The following schedule presents the City's share of the net pension liability from its participation in the Wyoming Retirement System. Eventually, employers will be required to disclose a 10-year history of their proportionate share of the "net pension liability". However, this schedule only presents available information since the effective date of GASB No. 68 for 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015 and 2014.

	Primary Government								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Public Employee Pension									
The City's proportionate share of net pension liability	0.1422517%	0.1459402%	0.1491078%	0.1482207%	0.1452961%	0.1384799%	0.1419099%	0.1331493%	0.1266809%
The City's proportionate share of the net pension liability	\$ 3,887,477	\$ 2,225,181	\$ 3,240,649	\$ 3,483,077	\$ 4,424,689	\$ 3,156,428	\$ 3,430,672	\$ 3,105,511	\$ 2,235,528
Covered - employee payroll	\$ 2,672,056	\$ 2,657,743	\$ 2,645,504	\$ 2,581,164	\$ 2,457,906	\$ 2,459,667	\$ 2,522,831	\$ 2,291,122	\$ 2,110,653
Proportionate share of the net pension liability as percentage of covered-employee payroll	145.49%	83.72%	122.50%	134.94%	180.02%	128.33%	135.99%	135.55%	105.92%
Plan fiduciary net position as a percentage of the total pension liability	75.47%	86.03%	79.24%	76.83%	69.17%	76.35%	73.42%	73.40%	79.08%
Law Enforcement Pension Plan									
The City's proportionate share of net pension liability	0.6181126%	0.5995534%	0.5635212%	0.6397338%	0.7665577%	0.8869045%	0.8824789%	0.8575659%	0.7287711%
The City's proportionate share of the net pension liability	\$ 2,105,629	\$ 1,705,961	\$ 383,883	\$ 551,442	\$ 1,855,623	\$ 763,132	\$ 666,200	\$ 644,203	\$ 214,723
Covered - employee payroll	\$ 1,165,526	\$ 1,086,423	\$ 975,273	\$ 1,092,771	\$ 1,340,654	\$ 1,365,374	\$ 1,381,970	\$ 1,292,496	\$ 1,038,568
Proportionate share of the net pension liability as percentage of covered-employee payroll	180.66%	157.03%	39.36%	50.46%	138.41%	55.89%	48.21%	49.84%	20.67%
Plan fiduciary net position as a percentage of the total pension liability	70.30%	75.62%	91.82%	89.05%	71.22%	87.99%	88.11%	87.49%	94.76%

The notes to financial statements are an integral part of this statement.

**CITY OF DOUGLAS, WYOMING
SCHEDULE OF CONTRIBUTIONS
WYOMING RETIREMENT SYSTEM
Last 10 Years Ended June 30,**

	2023	2022	2021	2020	Primary Government		2017	2016	2015	2014
					2019	2018				
Public Employee Pension Plan										
Contractually required contribution	\$ 518,494	\$ 494,771	\$ 476,880	\$ 466,138	\$ 439,421	\$ 408,504	\$ 408,797	\$ 419,295	\$ 363,601	\$ 306,954
Actual contributions in relation to the contractually required contribution	<u>\$ (518,494)</u>	<u>\$ (494,771)</u>	<u>\$ (476,880)</u>	<u>\$ (466,138)</u>	<u>\$ (439,421)</u>	<u>\$ (408,504)</u>	<u>\$ (408,797)</u>	<u>\$ (419,295)</u>	<u>\$ (363,601)</u>	<u>\$ (306,954)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 2,784,607	\$ 2,657,743	\$ 2,631,791	\$ 2,645,504	\$ 2,581,164	\$ 2,457,906	\$ 2,459,667	\$ 2,522,831	\$ 2,291,122	\$ 2,110,653
Contributions as a percentage of covered-employee payroll	18.62%	18.62%	18.12%	17.62%	17.02%	16.62%	16.62%	16.62%	15.87%	14.54%
Law Enforcement Pension Plan										
Contractually required contribution	\$ 196,453	\$ 166,579	\$ 187,956	\$ 230,592	\$ 234,844	\$ 237,699	\$ 222,310	\$ 178,634	\$ 196,251	\$ 196,251
Actual contributions in relation to the contractually required contribution	<u>\$ (196,453)</u>	<u>\$ (166,579)</u>	<u>\$ (187,956)</u>	<u>\$ (230,592)</u>	<u>\$ (234,844)</u>	<u>\$ (237,699)</u>	<u>\$ (222,310)</u>	<u>\$ (178,634)</u>	<u>\$ (196,251)</u>	<u>\$ (196,251)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 1,142,169	\$ 968,483	\$ 1,092,771	\$ 1,340,654	\$ 1,365,374	\$ 1,381,970	\$ 1,292,496	\$ 1,038,568	\$ 1,140,994	\$ 1,140,994
Contributions as a percentage of covered-employee payroll	17.20%	17.20%	17.20%	17.20%	17.20%	17.20%	17.20%	17.20%	17.20%	17.20%

The notes to financial statements are an integral part of this statement.

CITY OF DOUGLAS, WYOMING
SCHEDULE OF OPEB LIABILITY
For the Year Ended June 30, 2023

					Primary Government					
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
June 30,										
City's OPEB liability	\$ 870,030	\$ 1,147,481	\$ 1,061,121	\$ 944,827	\$ 872,981	\$ 912,033	\$ 297,352	\$ 216,634	\$ 163,828	\$ 101,996
Covered Employee Payroll	\$ 4,403,494	\$ 3,897,305	\$ 3,766,658	\$ 3,673,935	\$ 3,798,560	\$ 3,825,041	\$ 3,825,041	\$ 3,904,801	\$ 3,327,413	\$ 3,149,222
Total OPEB Liability as a percentage of covered employee payroll	19.76%	29.44%	28.17%	25.72%	22.98%	23.84%	7.77%	5.55%	4.92%	3.24%

The notes to financial statements are an integral part of this statement.

CITY OF DOUGLAS, WYOMING
SCHEDULE OF CHANGES IN OPEB LIABILITY
For the Year Ended June 30, 2023

	Primary Government									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Service cost	\$ 41,587	\$ 62,120	\$ 59,731	\$ 46,575	\$ 49,068	\$ 57,926	\$ 80,662	\$ 85,582	\$ 85,582	\$ 42,650
Interest	32,090	24,240	24,735	25,271	27,468	29,839	8,665	6,554	4,080	3,740
Changes in assumptions/amortization	(318,640)	-	67,073	-	(115,588)	-	518,307	(6,182)	(5,672)	(5,199)
Benefit payments	(32,488)	-	(35,245)	-	-	-	-	(33,148)	(22,158)	(32,695)
Net change in total OPEB liability	(277,451)	86,360	116,294	71,846	(39,052)	87,765	607,634	52,806	61,832	8,496
Total OPEB liability - beginning	1,147,481	1,061,121	944,827	872,981	912,033	824,268	216,634	163,828	101,996	93,500
Total OPEB liability - ending	<u>\$ 870,030</u>	<u>\$ 1,147,481</u>	<u>\$ 1,061,121</u>	<u>\$ 944,827</u>	<u>\$ 872,981</u>	<u>\$ 912,033</u>	<u>\$ 824,268</u>	<u>\$ 216,634</u>	<u>\$ 163,828</u>	<u>\$ 101,996</u>

The notes to financial statements are an integral part of this statement.

SUPPLEMENTAL INFORMATION

CITY OF DOUGLAS, WYOMING
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
As of June 30, 2023

	Special Revenue Fund	Capital Projects Funds					
	Police Special Projects	Impact Assistance	CLG Projects	Fire Equipment	Capital Improvement Reserve	General Fund Equipment Reserve	Public Facilities
ASSETS							
Cash	\$ 22,021	\$ 566,636	\$ 7,322	\$ 661,786	\$ 45,023	\$ -	\$ 2,325,468
Investments	-	1,028,285	-	-	315,375	-	1,319,034
Accounts receivable	16,739	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Accrued interest	-	2,197	-	-	1,032	-	2,371
Total assets	\$ 38,760	\$ 1,597,118	\$ 7,322	\$ 661,786	\$ 361,430	\$ -	\$ 3,646,873
LIABILITIES							
Accounts payable	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,243
Due to other funds	-	-	-	-	-	36,925	-
Retainage payable	-	-	-	-	-	-	-
Total liabilities	400	-	-	-	-	36,925	91,243
FUND BALANCE							
Restricted:							
Police grants	38,360	-	-	-	-	-	-
Cemetery care	-	-	-	-	-	-	-
Assigned:							
4th Street project	-	1,597,118	-	-	-	-	-
Equipment replacement	-	-	-	661,786	-	-	-
Capital projects	-	-	7,322	-	361,430	-	3,555,630
Unassigned	-	-	-	-	-	(36,925)	-
Total fund balances	38,360	1,597,118	7,322	661,786	361,430	(36,925)	3,555,630
Total liabilities and fund balances	\$ 38,760	\$ 1,597,118	\$ 7,322	\$ 661,786	\$ 361,430	\$ -	\$ 3,646,873

The notes to financial statements are an integral part of this statement.

CITY OF DOUGLAS, WYOMING
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
As of June 30, 2023

	Capital Projects Funds (Continued)					Permanent Fund	
	Park Improvement Fund	Brownfield Grant	Pool Renovation	Train Car Restoration	Economic Development	Cemetery Care	Total Nonmajor Governmental Funds
ASSETS							
Cash	\$ 1,613,080	\$ -	\$ 167,134	\$ 66,540	\$ 221,096	\$ 8,451	\$ 5,704,557
Investments	2,420,961	-	245,051	-	188,365	174,802	5,691,873
Accounts receivable	-	8,016	-	-	-	-	24,755
Due from other governments	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Accrued interest	5,123	-	230	-	23	76	11,052
Total assets	\$ 4,039,164	\$ 8,016	\$ 412,415	\$ 66,540	\$ 409,484	\$ 183,329	\$ 11,432,237
LIABILITIES							
Accounts payable	\$ 192,169	\$ -	\$ 5,910	\$ 965	\$ 37,022	\$ -	327,709
Due to other funds	-	6,698	-	-	-	-	43,623
Retainage payable	14,177	-	-	-	-	-	14,177
Total liabilities	206,346	6,698	5,910	965	37,022	-	385,509
FUND BALANCE							
Restricted:							
Police grants	-	-	-	-	-	-	38,360
Cemetery care	-	-	-	-	-	183,329	183,329
Assigned:							
4th Street project	-	1,318	-	-	-	-	1,598,436
Equipment replacement	-	-	-	65,575	-	-	727,361
Capital projects	3,832,818	-	406,505	-	372,462	-	8,536,167
Unassigned	-	-	-	-	-	-	(36,925)
Total fund balances	3,832,818	1,318	406,505	65,575	372,462	183,329	11,046,728
Total liabilities and fund balances	\$ 4,039,164	\$ 8,016	\$ 412,415	\$ 66,540	\$ 409,484	\$ 183,329	\$ 11,432,237

The notes to financial statements are an integral part of this statement.

CITY OF DOUGLAS, WYOMING
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2023

	Special Revenue Fund	Capital Projects Funds					
	Police Special Projects	Impact Assistance	CLG Projects	Fire Equipment	Capital Improvement Reserve	General Fund Equipment Reserve	Public Facilities
REVENUES							
Intergovernmental	\$ 80,734	\$ -	\$ 2,460	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	93,055	-	-	-
Investment earnings	-	20,449	-	8,281	7,865	67	29,954
Total revenues	80,734	20,449	2,460	101,336	7,865	67	29,954
EXPENDITURES							
Public safety	95,141	-	-	-	-	-	-
Capital outlay	-	-	4,000	274,550	-	370,989	(23,800)
Total expenditures	95,141	-	4,000	274,550	-	370,989	(23,800)
Excess of revenues over (under) expenditures	(14,407)	20,449	(1,540)	(173,214)	7,865	(370,922)	53,754
Other financing sources (uses):							
Transfers in	26,743	-	3,010	250,000	-	300,000	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	26,743	-	3,010	250,000	-	300,000	-
Net change in fund balance	12,336	20,449	1,470	76,786	7,865	(70,922)	53,754
Fund balance beginning of year	26,024	1,576,669	5,852	585,000	353,565	33,997	3,501,876
Fund balance end of year	\$ 38,360	\$ 1,597,118	\$ 7,322	\$ 661,786	\$ 361,430	\$ (36,925)	\$ 3,555,630

The notes to financial statements are an integral part of this statement.

CITY OF DOUGLAS, WYOMING
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2023

	Capital Projects Funds (Continued)					Permanent Fund	
	Park Improvement Fund	Brownfield Grant	Pool Renovation	Train Car Restoration	Economic Development	Cemetery Care	Total Nonmajor Governmental Funds
REVENUES							
Intergovernmental	\$ -	\$ 39,955	\$ -	\$ -	\$ -	\$ -	\$ 123,149
Charges for services	-	-	-	-	-	3,625	3,625
Miscellaneous revenue	-	-	-	-	-	-	93,055
Investment earnings	38,891	-	5,395	-	5,587	4,802	121,291
Total revenues	38,891	39,955	5,395	-	5,587	8,427	341,120
EXPENDITURES							
Public safety	-	-	-	-	-	-	95,141
Capital outlay	610,565	38,637	69,689	7,545	37,023	-	1,389,198
Total expenditures	610,565	38,637	69,689	7,545	37,023	-	1,484,339
Excess of revenues over (under) expenditures	(571,674)	1,318	(64,294)	(7,545)	(31,436)	8,427	(1,143,219)
Other financing sources (uses):							
Transfers in	860,000	-	195,000	35,000	50,000	-	1,719,753
Transfers out	-	-	-	-	-	(4,754)	(4,754)
Total other financing sources (uses)	860,000	-	195,000	35,000	50,000	(4,754)	1,714,999
Net change in fund balance	288,326	1,318	130,706	27,455	18,564	3,673	571,780
Fund balance beginning of year	3,544,492	-	275,799	38,120	353,898	179,656	10,474,948
Fund balance end of year	\$ 3,832,818	\$ 1,318	\$ 406,505	\$ 65,575	\$ 372,462	\$ 183,329	\$ 11,046,728

The notes to financial statements are an integral part of this statement.

OTHER INDEPENDENT AUDITORS' REPORT

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Mayor and Members of the City Council
City of Douglas, Wyoming
200 West Grant Street
Douglas, Wyoming 82633

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Douglas, Wyoming (the City) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 31, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carver Florek & James, CPAs

Sheridan, Wyoming
December 31, 2023

RESOLUTION NO. 2024-02

A RESOLUTION APPROVING THE BUCKSHOT SUBDIVISION, LOTS 5, 6, and 7, CONVERSE COUNTY, WYOMING

WHEREAS, Acme Holdings have submitted a proposed subdivision plat creating the Buckshot Subdivision, Lots 5, 6, and 7, Converse County, Wyoming; and

WHEREAS, the proposal is to subdivide the property into three (3) lots, totaling 26.74 acres; and

WHEREAS, the proposed subdivision lies within Converse County, and is within one mile of the City of Douglas; and

WHEREAS, at the January 15, 2024, Douglas Planning and Zoning Commission meeting, the Commission considered the request for the subdivision, and voted unanimously to recommend approval with reservations due to the absence of county zoning regulations; and

WHEREAS, the City recommends that future development be constructed in a manner similar to that required in a City of Douglas Industrial Zone.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DOUGLAS, WYOMING, that pursuant to Wyoming State Statutes 15-3-202, 18-5-308(b) and 34-12-103, the Buckshot Minor Subdivision, Converse County, Wyoming, is hereby approved, contingent upon any future development being consistent with the City of Douglas Master Plan.

PASSED, APPROVED, AND ADOPTED this 22nd day of January, 2024.

Kim Pexton, Mayor

Attest:

Mary Nichol, City Clerk

Item

CCSUB 01-24 Proposed County Subdivision Buckshot Subdivision Lots 5, 6, and 7.

Responsible Staff Contact

Clara Chaffin

Recommendation

Adopt Resolution 2024-02.

Executive Summary

This application is being considered per Wyoming Statute 18-5-308, which states any part of a subdivision within one mile of the boundaries of an incorporated city must obtain the approval of its governing body.

The lots would be accessed from Buckshot Road and Road Runner Lane, private roads with accesses off of Highway 59. Water and sewage disposal would be provided by private wells and septic systems.

The location is in the Planning Area, as designated in the City of Douglas Master Plan, adopted in 2014. Land included in this area is anticipated to be a possible site of annexation within a 20–30-year period, making long range impacts to the property important to future City growth needs. The site is visible from Highway 59, influencing the perceptions of travelers of the community. The city's strong preference would be for any activity to be developed in a manner similar to City of Douglas Industrial zoning standards.

Background

This Subdivision was initially created in 2011 by the County after review and recommendation for approval by Douglas City Council.

Alignment to Strategic Doing (SD) and/or Other Plans

SD24 Outcome

n/a

SD24 Strategy

n/a

SD24 KPI

n/a

2014 Master Plan

Policy A1-1. Projects within the Urban Growth Boundary should meet the goals and policies contained within this Master Plan in anticipation of annexation.

Policy A1-2. All projects within one mile of the Urban Growth Boundary should be jointly reviewed and approved by the Board of County Commissioners and City Council. These projects should include all subdivisions, commercial development, industrial development, and infrastructure projects. Projects should be

2015 Downtown Master Plan

reviewed for consistency with city standards, in anticipation of those projects being annexed.

n/a

Budget/Fiscal Impact

<u>Fund/Department</u>	n/a
<u>Project/Line Item(s)</u>	n/a
<u>Budgeted Amount</u>	n/a
<u>Anticipated Amount</u>	n/a

Action Requested/Recommended Motion

I move to approve Resolution 2024-02 as presented.

Reviewed/Approved

- ☒ Community Development
- ☒ Law Enforcement
- ☒ City Manager

- ☒ Public Works
- ☒ Legal
- ☒ Finance/City Clerk

**DOUGLAS CITY COUNCIL
STAFF REPORT
JANUARY 22, 2024**

Proposed Buckshot Minor Subdivision

CASE NUMBER: CCSUB 01-24

PREPARED BY: Heidi McCullough, Planning Technician

MEETING DATES: January 15, 2024 – Planning and Zoning Commission
January 22, 2024 – Douglas City Council

RECOMMENDATION: The Community Development staff recommends vacation and replat of Lots 1, 2, and 3 Buckshot Subdivision, Converse County, Wyoming, into Lots 5, 6, and 7 Buckshot Subdivision, Converse County Wyoming with reservations as to the future development of the property given the absence of county zoning regulations.

VICINITY MAP:



OWNERS: Acme Holdings
P.O. Box 823
Douglas, WY 82633

PURPOSE: To create three reconfigured parcels.

LOCATION: The subject property is located at 120 State Highway 59 Bypass on the east side of the highway.

SIZE: Area: 26.74 Acres

ZONING: N/A

EXISTING LAND USE: Industrial

PROPOSED USE: Commercial.

RECOMMENDED LAND USE PER ADOPTED PLAN: N/A

PLAT DATA: Lot 5: 9.824 acres
Lot 6: 11.164 acres
Lot 7: 5.775 acres

SUBDIVISION STANDARDS: N/A

ADDITIONAL INFRASTRUCTURE REQUIRED: No additional infrastructure required at this time.

ANALYSIS: This application is being considered per Wyoming Statute 18-5-308, which states any part of a subdivision within one mile of the boundaries of an incorporated city must obtain the approval of its governing body.

All Lots will be accessed off of Highway 59, via direct access, or by private roads. Private roads include plated access easements. Water and sewage disposal would be provided by private wells and septic systems.

The location is in the Planning Area, as designated in the City of Douglas Master Plan, adopted in 2014. Land included in this area is anticipated to be a possible site of annexation within a 20–30-year period, making long range impacts to the property important to future City growth needs. The site is visible from Wyoming State Highway 59 Bypass, influencing the perceptions of travelers of the community. The city’s strong preference would be for any activity to be developed in a manner similar to City of Douglas Industrial zoning standards.

STAFF RECOMMENDATION: The Community Development staff recommends vacation and replat of Lots 1, 2, and 3 Buckshot Subdivision, Converse County, Wyoming, into Lots 5, 6, and 7 Buckshot Subdivision, Converse County Wyoming with reservations as to the future development of the property given the absence of county zoning regulations.

PLANNING & ZONING COMMISSION RECOMMENDATION: The Planning & Zoning Commission, at their regular meeting on January 15, 2024, voted unanimously to recommend approval of the Buckshot Minor County Subdivision with reservations as to future development of the property given the lack of county zoning regulations.

QUITCLAIM DEED

Know all men by these presents, that the DOUGLAS SENIOR CITIZENS, INC., a Wyoming Corporation, whose address is P.O. Box 192, Douglas, Wyoming 82633, herein referred to as Grantors, for the consideration of Ten Dollars in hand paid, the receipt of is hereby acknowledged, hereby CONVEY and quitclaim to the CITY OF DOUGLAS, WYOMING, a Wyoming Municipal Corporation, whose address is 101 North 4th Street, Douglas, Wyoming, herein referred to as Grantees, all interest in the following described real property, situate in the County of Converse, in the State of Wyoming, to wit:

**Lot 8, Block 2, Riverview Addition to the Town of Douglas, Converse
County, Wyoming.**

Hereby releasing and waving all rights under and by virtue of the homestead exemption laws of the State of Wyoming.

Dated this 17th day of January, 2024.

Faye Perry

Faye Perry

Douglas Senior Citizens, Inc.
Faye Perry, President

State of Wyoming)

County of Converse)

The foregoing instrument was acknowledged before me by Faye Perry, President of the Douglas Senior Citizens, Inc., this 17th day of January, 2024.

Witness my hand and official seal

My commission expires: February 23, 2025



Heidi McCullough
NOTARY PUBLIC

Item

Accept Riverview, Lot 8, Block 2 from the Douglas Senior Citizens, Inc.

Responsible Staff Contact

Clara Chaffin

Recommendation

Accept Riverview, Lot 8, Block 2 from the Douglas Senior Citizens, Inc.

Executive Summary

Douglas Senior Citizens, Inc. has submitted a Quit Claim Deed for Riverview Addition, Block 2, Lot 8, to transfer the property into City of Douglas ownership. This will enable the property to be combined with the other property owned by the City addressed as 340 1st Street West where the current Senior Center is located.

Once the two lots are combined, the Senior Center will be able to construct a garage to house the public transportation buses.

Background

On December 11, 2023, the first step of this project was completed with the rezone of Riverview Addition, Block 2, Lot 8 from R-2 Medium Residential Zone to R-4 Mixed Residential Zone.

The intent of the rezone of this property is to cause this property to be zoned the same as the other Senior Center properties that adjoin it. This will allow future use of the property to be uniform across the properties and allow for future combining of the lots.

Alignment to Strategic Doing (SD) and/or Other Plans

SD24 Outcome

Prosperous & Stable Economy (PSE)

SD24 Strategy

Strategy #2 Encourage Competitive Business Development

SD24 KPI

PSE-06 Assist or incentivize the expansion of local businesses.

2014 Master Plan

Policy A1-1. Continue to support the senior center and recreation center to provide important services to youth and seniors in the community.

2015 Downtown Master Plan

n/a

Budget/Fiscal Impact

Fund/Department

10-5106-3210 Operating Supplies

Project/Line Item(s)

Filing Fees

Budgeted Amount

\$1,000

Anticipated Amount

\$12.00

Action Requested/Recommended Motion

I move to accept the Quit Claim Deed for Riverview Addition, Block 2, Lot 8 as presented.



Agenda Item Report City Council – January 22, 2024

Reviewed/Approved

- ☒ Community Development
- ☒ Law Enforcement
- ☒ City Manager
- ☒ Public Works

- ☒ Legal
- ☐ Finance/City Clerk

Item

South 3rd and 2nd Sewer replacement project.

Responsible Staff Contact

John Harbarger
John Stearns

Recommendation

Recommend to reject the bid from JR Civil LLC in the amount of \$1,821,312.00 and to rebid the project with a longer construction window.

Executive Summary

The City of Douglas solicited bids for the replacement of the sewer mains in the alleys between S. 2nd and 3rd from Center to Pine St. We received one bid from JR Civil LLC in the amount of 1, 821,312.00. We have an engineer's estimate and budget of \$975,000.00 for this project.

Some of these designs were for trenchless replacement. If the project were to include all or more trenchless replacement the consensus with other contractors, we are hoping for more competitive bids.

Background

These sewer mains have outdated their life expectancy and are overdue to be replaced. This is also the early stage of the downtown streetscape plans. With this project, the drainage issues in both alleys will be addressed along with the sewer main that currently runs under buildings in the downtown area.

Alignment to Strategic Doing (SD) and/or Other Plans

SD24 Outcome

Well-Connected City (WCC)

SD24 Strategy

Strategy #1 Continued Investment and Extension of Life of

Infrastructure

SD24 KPI

WCC-01 Water/Sewer: Replace 4% of infrastructure with

complete water & sewer each year (2% to maintain and 2% for new).

2014 Master Plan

n/a

2015 Downtown Master Plan

Continued Investment and Extension of Life in Infrastructure.

Budget/Fiscal Impact

Fund/Department

Improvements other than buildings- 32-5852-6544 & 31-5840-

6544

Project/Line Item(s)

S. 2nd & 3rd St

Budgeted Amount

\$500,000 & \$475,000

Anticipated Amount

\$975,000



Agenda Item Report City Council – January 22, 2024

Action Requested/Recommended Motion

Reject the bid from JR Civil LLC and rebid the project and rebid the project with a longer construction window and to incorporate some value engineering items.

Reviewed/Approved

- ☒ Community Development
- ☒ Law Enforcement
- ☒ City Manager

- ☒ Public Works
- ☒ Legal
- ☒ Finance/City Clerk



January 3rd, 2024

JD Cox, City Administrator
City of Douglas
P.O. Box 1030
Douglas, Wyoming 82633

Re: Recommendation of Award – S. Downtown Alleys Improvements Project

Dear Mr. Cox:

Bids were received for the City of Douglas: S. Downtown Alleys Improvements Project on December 7th, 2023 at 2:00PM MST. One bid was received and the price of this bid was \$1,821,312.00 for the Total Base Bid. A detailed breakdown of the bid is provided in the enclosed bid tabulation. The contractor who submitted the bid was JR Civil LLC.

The project award is based upon the Total Base Bid; however, there was one Alternate Bid Schedule included in this project. The Alternate Bid Schedule includes substituting the 8" DR18 FPVC pipe for the trenchless pipe rehabilitation component of this project with DR17 HDPE pipe. JR Civil, LLC submitted a price for the Alternate Bid Schedule of \$39,280.00.

We have thoroughly reviewed the bid provided by JR Civil, LLC. The bid was complete and the bid documents were completed properly; however, the bid is well above the engineer's estimate.

With only one contractor bidding the project, and their bid coming in significantly higher than the engineer's estimate for the project, it is our recommendation to not award the project to JR Civil, LLC. It is recommended to rebid the project with a longer construction window and to incorporate some value engineering items. Based on feedback from contractors, this recommended option is anticipated to provide a more competitive bidding environment.

Please feel free to contact me if you have any questions or concerns.

Sincerely,
Civil Engineering Professionals, Inc.

A handwritten signature in black ink, appearing to read "Nicholas Larsen".

Nicholas Larsen, P.E.

Cc: John Harbarger, Public Works Director
Enc.

BID TABULATION
CITY OF DOUGLAS S. DOWNTOWN ALLEYS IMPROVEMENTS PROJECT

Bid Date:

Dec 7th, 2023 @ 2:00pm MST

Contractor shall furnish and install items as shown on the Drawings or called for in the Specifications. All costs not included in this schedule that are necessary to provide a complete, functional project as depicted in the Drawings and Specifications are to be considered incidental and merged with the costs of other related items. The following is a list of abbreviations for this bid

LS = Lump Sum
Acre

EA = Each

LF = Linear Feet

AC =

Schedule A - Sewer				JR Civil		ENGINEERS ESTIMATE	
Item	Description	Unit	Quantity	Unit Cost	Total Cost	Unit Cost	Total Cost
A1	Mobilization and Bonds	LS	1	\$102,000.00	\$102,000.00	\$60,000.00	\$60,000.00
A2	48" Sanitary Sewer Manholes	EA	6	\$7,965.00	\$47,790.00	\$10,000.00	\$60,000.00
A3	8" SDR35 PVC Sewer Main	LF	1690	\$203.00	\$343,070.00	\$125.00	\$211,250.00
A4	8" DR25 PVC Sewer Main	LF	320	\$200.00	\$64,000.00	\$135.00	\$43,200.00
A5	8" DR18 FPVC Trenchless Sewer Replacement	LF	320	\$240.75	\$77,040.00	\$180.00	\$57,600.00
A6	Insertion and Receiving Pits	LS	1	\$3,200.00	\$3,200.00	\$10,000.00	\$10,000.00
A7	Reconnect Sanitary Services (Trenchless)	EA	5	\$5,472.00	\$27,360.00	\$2,500.00	\$12,500.00
A8	Reconnect Sanitary Sewer Services	EA	45	\$5,380.00	\$242,100.00	\$1,500.00	\$67,500.00
A9	Connect to Existing Sewer Main	EA	6	\$2,575.00	\$15,450.00	\$2,500.00	\$15,000.00
A10	Connect to Existing Sewer Manhole	EA	2	\$2,576.00	\$5,152.00	\$3,000.00	\$6,000.00
A11	Controlled Density Flow Fill	CY	30	\$294.00	\$8,820.00	\$250.00	\$7,500.00
A12	Foundation Material	CY	215	\$94.25	\$20,263.75	\$60.00	\$12,900.00
A13	Select Backfill	CY	475	\$95.25	\$45,243.75	\$50.00	\$23,750.00
A14	Traffic Control	LS	1	\$6,000.00	\$6,000.00	\$10,000.00	\$10,000.00
A15	Force Account	FA	15000	\$1.00	\$15,000.00	\$1.00	\$15,000.00
				Bid Schedule Subtotal		\$1,022,489.50	\$612,200.00

Schedule B - Water				JR Civil		ENGINEERS ESTIMATE	
Item	Description	Unit	Quantity	Unit Cost	Total Cost	Unit Cost	Total Cost
B1	Mobilization and Bonds	LS	1	\$35,000.00	\$35,000.00	\$10,000.00	\$10,000.00
B2	6" DR18 C900 PVC Water Main	LF	220	\$215.00	\$47,300.00	\$150.00	\$33,000.00
B3	6" Ductile Iron Fittings	EA	6	\$2,005.00	\$12,030.00	\$2,000.00	\$12,000.00
B4	1" Water Services	EA	2	\$2,500.00	\$5,000.00	\$2,500.00	\$5,000.00
B5	1.5" Water Services	EA	1	\$3,500.00	\$3,500.00	\$4,000.00	\$4,000.00
B6	6" Fire Line Assembly	EA	1	\$7,600.00	\$7,600.00	\$4,000.00	\$4,000.00
B7	Connect to Existing Water	EA	1	\$4,500.00	\$4,500.00	\$3,000.00	\$3,000.00
B8	Controlled Density Flow Fill	CY	10	\$294.00	\$2,940.00	\$250.00	\$2,500.00
B9	Foundation Material	CY	20	\$116.00	\$2,320.00	\$60.00	\$1,200.00
B10	Select Backfill	CY	150	\$100.00	\$15,000.00	\$50.00	\$7,500.00
B11	Traffic Control	LS	1	\$6,000.00	\$6,000.00	\$5,000.00	\$5,000.00
B12	Force Account	FA	15000	\$1.00	\$15,000.00	\$1.00	\$15,000.00
				Bid Schedule Subtotal		\$156,190.00	\$102,200.00

Schedule C - Asphalt and Concrete				JR Civil		ENGINEERS ESTIMATE	
Item	Description	Unit	Quantity	Unit Cost	Total Cost	Unit Cost	Total Cost
C1	Mobilization and Bonds	LS	1	\$42,500.00	\$42,500.00	\$50,000.00	\$50,000.00

C2	Alley Apron/Approaches	SY	100	\$260.50	\$26,050.00	\$160.00	\$16,000.00
C3	Grading "W" Base Course	SY	1100	\$24.75	\$27,225.00	\$55.00	\$60,500.00
C4	Subgrade Repair	CY	250	\$218.00	\$54,500.00	\$75.00	\$18,750.00
C5	3' Wide Valley Gutters	SY	500	\$242.00	\$121,000.00	\$160.00	\$80,000.00
C6	Geotextile Fabric	SY	3700	\$1.50	\$5,550.00	\$10.00	\$37,000.00
C7	4" Asphlat with 8" Grading "W" Base Course	SY	3180	\$93.75	\$298,125.00	\$75.00	\$238,500.00
C8	8" Asphalt with 12" Grading "W" Base Course (Trench Patch)	SY	105	\$284.50	\$29,872.50	\$200.00	\$21,000.00
C9	Concrete Collar and Manhole Adjustment (Existing Manholes)	EA	3	\$2,275.00	\$6,825.00	\$2,000.00	\$6,000.00
C10	Traffic Control	LS	1	\$5,985.00	\$5,985.00	\$10,000.00	\$10,000.00
C11	Force Account	FA	25000	\$1.00	\$25,000.00	\$1.00	\$25,000.00
Bid Schedule Subtotal					\$642,632.50		\$562,750.00

Subtotal Schedule A	\$1,022,489.50	\$612,200.00
Subtotal Schedule B	\$156,190.00	\$102,200.00
Subtotal Schedule C	\$642,632.50	\$562,750.00
Total Base Bid	\$1,821,312.00	\$1,277,150.00

Alternate Schedule - Streets				JR Civil		ENGINEERS ESTIMATE	
Item	Description	Unit	Quantity	Unit Cost	Total Cost	Unit Cost	Total Cost
1	8" HDPE DR17 (DIPS) Trenchless Sewer Replacement	LF	320	\$122.75	\$39,280.00	\$150.00	\$48,000.00
Bid Schedule Subtotal					\$39,280.00		\$48,000.00

Item

Appointments for the Historic Preservation Commission.

Responsible Staff Contact

Clara Chaffin
Heidi McCullough

Recommendation

Approval of appointment of Jacey Bauman and Heidi McCullough to the Historic Preservation Commission.

Executive Summary

After the expiration of their terms, Historic Preservation Commissioners Jacey Bauman and Heidi McCullough have applied for additional terms on the commission.

Background

Jacey Bauman has served on the commission since 2015 and has been an active participant in all of their activities. She also is the owner and restorer of the Historic College Inn and recipient of the Douglas Historic Preservation Commission's Annual Preservation Award in 2018. Heidi McCullough has served since 2017. She has previously served as chairperson of this commission and is an active contributor to the efforts of the commission. Heidi also acts as the Staff Liaison to the Commission.

Alignment to Strategic Doing (SD) and/or Other Plans

<u>SD24 Outcome</u>	n/a
<u>SD24 Strategy</u>	n/a
<u>SD24 KPI</u>	n/a
<u>2014 Master Plan</u>	C. Historic Preservation. The City will focus on preserving the heritage of the past in an effort to create an identity for the future. Policy C1-1. Maintain the Historic Preservation Commission. The Commission should conduct cultural resource surveys of structures and areas for the purpose of determining those of architectural, historical, cultural and/or archaeological significance. The Historic Preservation Commission should encourage the preservation or adaptive re-use of historic structures within the community, as well meeting the standards of the International Building Code.
<u>2015 Downtown Master Plan</u>	n/a

Budget/Fiscal Impact

<u>Fund/Department</u>	n/a
<u>Project/Line Item(s)</u>	n/a
<u>Budgeted Amount</u>	n/a
<u>Anticipated Amount</u>	n/a



Agenda Item Report City Council – January 22, 2024

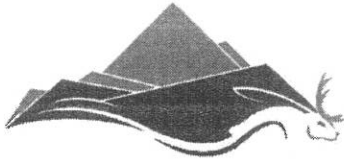
Action Requested/Recommended Motion

I move to appoint Jacey Bauman and Heidi McCullough to the Historic Preservation Commission.

Reviewed/Approved

- ☒ Community Development
- ☒ Law Enforcement
- ☒ City Manager
- ☒ Public Works

- ☒ Legal
- ☐ Finance/City Clerk



CITY OF DOUGLAS
Volunteer Application

Name of Applicant: Jacey Bauman

Address: 102 Drum St City/State/Zip: Douglas WY 82633

Mailing Address (if different from above): _____

Home Phone:	Cell Phone: <u>435 592 2589</u>	Work Phone: <u>307 298 5696</u>	Email: <u>Jaceybauman@hotmail.com</u>
-------------	------------------------------------	------------------------------------	--

1. Are you a resident of the City of Douglas? ☒ Yes ☐ No
(This is a requirement for Planning & Zoning Commission/Board of Adjustments only.)

2. I am interested in serving on the following Boards/Commissions (Please all that apply):

Boards/Commissions/Committees:

- ☐ Douglas Planning & Zoning Commission/Board of Adjustments
- ☒ Historic Preservation Commission
- ☐ Converse County Tourism Promotion Board
- ☐ Douglas Housing Authority Board
- ☐ Federal Urban Systems Advisory Committee
- ☐ Douglas Board of Appeals
- ☐ Steering Committee Member (when applicable)
- ☐ Focus Group Member (when applicable)
- ☐ Other: _____

3. Have you served on any of these Boards/Commissions previously? ☒ Yes ☐ No

4. If "Yes", please indicate which Boards/Commissions and when you served: _____

Historic Preservation, am currently on the board

5. In what community/communities did you previously serve? _____

Douglas WY

6. In what position(s) would you be willing to serve? (Please select all that apply.)

- ☒ Chairperson
- ☒ Vice Chairperson
- ☐ Secretary
- ☒ Treasurer
- ☒ Board, Commission, or Committee member only

7. Do you understand the attendance requirements as provided per Douglas Municipal Code and/or the Bylaws of the Board or Commission you wish to serve on? ☒ Yes ☐ No

8. If "No", please provide a description of your question(s): _____

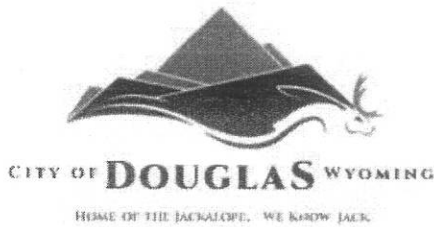
9. Why are you seeking this appointment(s)? I enjoy being a part of a board
that seeks to keep the history of Douglas protected.
I enjoy working on projects that make Douglas a better place to
live.


Signature of Applicant

1/11/24
Date

For Office Use Only:

Selected for: _____
Length of Term/Dates: _____
Additional Information: _____



Douglas Historic Preservation
Commission
Applicant Questionnaire

101 N. 4th Street / P. O. Box 1030
Douglas, Wyoming 82633
307-358-2132, Fax: 307-358-2133

Name of Applicant: Jacey Bauman

This questionnaire will be utilized by the City Council in their selection process for the City of Douglas Historic Preservation Commission. Please answer as honestly and fully as possible. Feel free to use additional pages if needed.

1) What positive steps have you noticed in Douglas to preserve and promote its heritage?

Douglas has an amazing heritage. The walking tours, information signage, and local museums and buildings all tell the story of Douglas.

2) What additional actions would you like to see happen in achieving this goal? Why do you think preserving the heritage of Douglas is important to the community?

Preserving history keeps a community's roots solid. Douglas has an amazing and vital history, and the history is well preserved here. That is something that I admire about Douglas. I would like to see continued efforts to educate people about what we have here.

3) What do you see as the biggest challenges to historic preservation in Douglas?

~~Q~~ Finding the balance between progress and preservation is always a challenge. I think Douglas does it well. Preservation is supported here and that is impressive.

4) Have you ever attended an Historic Preservation Commission Meeting?

Yes. I am currently on the Board.

5) What do you see as the role of the Historic Preservation Commission?

To preserve, protect, educate, beautify and promote the historic character and elements that make up the history of our community.

6) What qualities do you possess that you believe would make you a good commissioner?

I have a passion for history, for growth, for storytelling. I believe that Douglas is a great place to live and want to help create a city that is amazing.

Community Development Department Comments: _____

Staff Recommendation: _____



CITY OF DOUGLAS
Volunteer Application

Name of Applicant: Heidi McCullough

Address: 516 Cedar Street City/State/Zip: Douglas, WY 82633

Mailing Address (if different from above): Same

Home Phone:	Cell Phone: <u>307-359-0608</u>	Work Phone: <u>307-358-2132</u>	Email: <u>heidih02202@</u>
-------------	------------------------------------	------------------------------------	-------------------------------

yahoo.com

1. Are you a resident of the City of Douglas? ☒ Yes ☐ No
(This is a requirement for Planning & Zoning Commission/Board of Adjustments only.)

2. I am interested in serving on the following Boards/Commissions (Please all that apply):

Boards/Commissions/Committees:

- ☐ Douglas Planning & Zoning Commission/Board of Adjustments
- ☒ Historic Preservation Commission
- ☐ Converse County Tourism Promotion Board
- ☐ Douglas Housing Authority Board
- ☐ Federal Urban Systems Advisory Committee
- ☐ Douglas Board of Appeals
- ☐ Steering Committee Member (when applicable)
- ☐ Focus Group Member (when applicable)
- ☐ Other: _____

3. Have you served on any of these Boards/Commissions previously? ☒ Yes ☐ No

4. If "Yes", please indicate which Boards/Commissions and when you served: Historic
Preservation Commission - currently

5. In what community/communities did you previously serve? Douglas

6. In what position(s) would you be willing to serve? (Please select all that apply.)

- ☐ Chairperson
- ☒ Vice Chairperson
- ☒ Secretary
- ☐ Treasurer
- ☒ Board, Commission, or Committee member only

7. Do you understand the attendance requirements as provided per Douglas Municipal Code and/or the Bylaws of the Board or Commission you wish to serve on? ☒ Yes ☐ No

8. If "No", please provide a description of your question(s): _____

9. Why are you seeking this appointment(s)? Currently serving on the
board and feel that I have more to contribute
and that there is more work to be done


Signature of Applicant

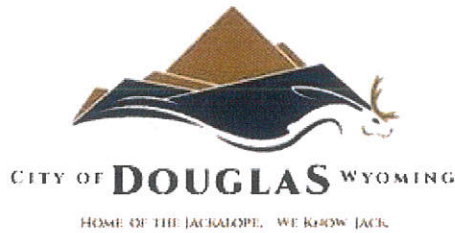
1/15/23
Date

For Office Use Only:

Selected for: _____

Length of Term/Dates: _____

Additional Information: _____



Douglas Historic Preservation Commission

Applicant Questionnaire

101 N. 4th Street / P. O. Box 1030
Douglas, Wyoming 82633
307-358-2132, Fax: 307-358-2133

Name of Applicant: Heidi McCullough

This questionnaire will be utilized by the City Council in their selection process for the City of Douglas Historic Preservation Commission. Please answer as honestly and fully as possible. Feel free to use additional pages if needed.

1) What positive steps have you noticed in Douglas to preserve and promote its heritage?

Continued identification, acknowledgement and preservation/protection of our historic assets.

2) What additional actions would you like to see happen in achieving this goal? Why do you think preserving the heritage of Douglas is important to the community?

Continued vigilance in protecting our historic assets. Preservation of our history is important for passing our knowledge and identity down to future generations.

3) What do you see as the biggest challenges to historic preservation in Douglas?

Ignorance. People don't realize the significance of an asset or its historical value, therefore they don't know why it is important to preserve it.

4) Have you ever attended an Historic Preservation Commission Meeting?

yes

5) What do you see as the role of the Historic Preservation Commission?

To identify, assess and preserve the City's history.

6) What qualities do you possess that you believe would make you a good commissioner?

I have a love of history, a love of our Community, and the enthusiasm to put energy towards the protection and promotion of both.

Community Development Department Comments: _____

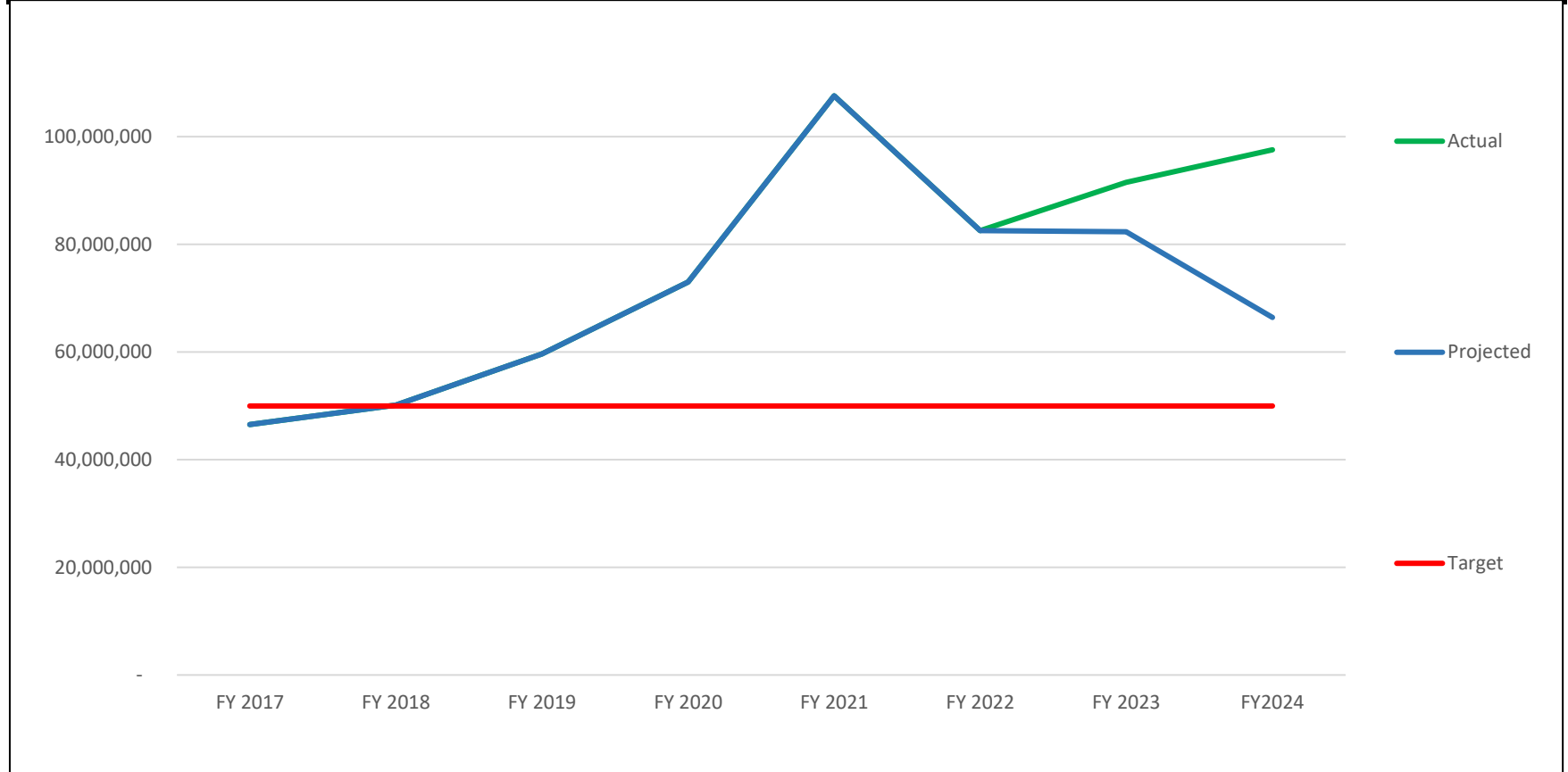
Staff Recommendation: _____

City of Douglas

Overall Reserves & Targets 2024

FY 2023-2024

RESERVES	Ending FY 2017	Ending FY 2018	Ending FY 2019	Ending FY 2020	Ending FY 2021	Ending FY 2022	Ending FY 2023	As of 23-Nov FY2024
Actual	46,520,601	50,110,452	59,637,255	72,981,953	107,631,740	82,548,368	91,512,751	97,558,498
Projected	46,520,601	50,110,452	59,637,255	72,981,953	107,631,740	82,548,368	82,304,017	66,421,873
Target	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000



TREASURER'S REPORT



To the City Council:

The following is a General Statement of Accountability from the City Treasurer for the funds of the City of Douglas for the fiscal month to date ended and at **December 31, 2023**

FUND	Fund #	BALANCE AT BEGINNING OF MONTH	CASH RECEIPTS FOR PERIOD	CASH DISBURSEMENTS FOR PERIOD	TRANSFERS AND ADJUSTMENTS	BALANCE AT December 31, 2023
GOVERNMENTAL FUNDS						
GENERAL	10	\$ 46,403,362.56	\$ 3,005,901.08	\$ 1,552,739.21	\$ (731,496.42)	\$ 47,125,028.01
SPECIAL REVENUE FUNDS						
-IMPACT ASSISTANCE	11	1,602,697.15	37,160.92	(0.00)		1,639,858.07
-POLICE SPECIAL PROJECTS	13	(543.97)	-	41,431.92	7,454.25	(34,521.64)
TOTAL SPECIAL REVENUE FUNDS		\$ 1,602,153.18	\$ 37,160.92	\$ 41,431.92		\$ 1,605,336.43
TOTAL GOVERNMENTAL		\$ 48,005,515.74	\$ 3,043,062.00	\$ 1,594,171.13		\$ 48,730,364.44
PROPRIETARY FUNDS						
ENTERPRISE FUNDS						
- WATER	31	13,163,193.54	186,648.03	124,851.83		13,224,989.74
-SEWER	32	3,200,336.79	118,703.37	96,177.15		3,222,863.01
-SANITATION	33	1,151,566.27	113,509.66	54,287.29		1,210,788.64
-LANDFILL	34	2,420,838.68	26,300.37	89,535.24		2,357,603.81
TOTAL ENTERPRISE		\$ 19,935,935.28	\$ 445,161.43	\$ 364,851.51		\$ 20,016,245.20
INTERNAL SERVICE FUNDS						
- EMPLOYEE HEALTH CARE	39	637,655.48	142,565.38	267,758.31		512,462.55
TOTAL PROPRIETARY		\$ 20,573,590.76	\$ 587,726.81	\$ 632,609.82		\$ 20,528,707.75
CAPITAL PROJECT FUNDS						
-CAPITAL IMPROVEMENT RESERVE	40	365,016.81	1,080.36	503.21		365,593.96
-ECONOMIC DEVELOPMENT	41	842,115.92	460.25	(1,048.40)	468,750.00	1,312,374.57
-BROWNFIELD GRANT	42	1,317.93	-	-		1,317.93
-CAPITAL EQUIPMENT RESERVE	47	-51,871.31	-	17,389.77	125,000.00	55,738.92
-FIRE EQUIPMENT	50	478,972.26	337.75	-	62,500.00	541,810.01
-CLG - PROJECTS	53	7,321.66	-	-		7,321.66
-TRAIN CAR RESTORATION	54	60,074.90	-	-	6,250.00	66,324.90
-POOL IMPROVEMENTS	55	470,833.90	748.85	-	62,500.00	534,082.75
-STREET IMPROVEMENTS	56	18,336,522.05	3,178,882.92	3,651,215.73		17,864,189.24
-PUBLIC FACILITIES	57	3,444,423.73	1,198.17	55,209.26		3,390,412.64
-PARK IMPROVEMENTS	65	3,840,104.74	1,051,559.13	1,040,307.23		3,851,356.64
TOTAL CAPITAL PROJECT		\$ 27,794,832.59	\$ 4,234,267.43	\$ 4,763,576.80		\$ 27,990,523.22
TRUST AND AGENCY FUNDS						
-PERPETUAL CARE FUND	90	184,857.20	637.28	-	(1,407.83)	184,086.65
-VISIBLE MEMORIALS FUND	91	104.44	0.07	-		104.51
-HISTORIC PRESERVATION	92	21,122.63	14.89	-	450.00	21,587.52
-UTILITY DEPOSITS	96	103,990.25	554.59	1,460.73		103,084.11
-DEFERRED COMP PAYABLE	97	39.61	-	-		39.61
TOTAL TRUST AND AGENCY		\$ 310,114.13	\$ 1,206.83	\$ 1,460.73		\$ 308,902.40
TOTAL ALL FUNDS		\$ 96,684,053.22	\$ 7,866,263.07	\$ 6,991,818.48	\$ -	\$ 97,558,497.81

CERTIFICATION

I hereby certify that the foregoing is a true statement of my accountability to the City of Douglas for the total of the funds of the various accounts thereof as of the date of this report, and that said foregoing statement is materially correct, and that to cover the amount accountable to the City of Douglas stated in the foregoing statement, I hold the following:

Cash on hand.....	\$ 575.00
Cash and Investments at First Northern Bank	\$ 5,000,000.00
Cash and Investments at Points West Community Bank	13,836,600.09
Cash and Investments at Converse County Bank.....	57,192,715.40
Securities, Security Pools, and Interfund Advances.....	21,528,607.32
Total	\$ 97,558,497.81

Mary Nicol

Mary Nicol, Treasurer

December 31, 2023

CASH AND INVESTMENT SUMMARY
CITY OF DOUGLAS
December 31, 2023

<u>FUND</u>	<u>#</u>	<u>COMBINED CASH FUND</u>	<u>MONEY MARKETS</u>	<u>TIME DEPOSITS</u>	<u>SECURITY POOLS</u>	<u>TOTAL</u>
GOVERNMENTAL FUNDS						
GENERAL	10	\$ 5,176,704.94		\$26,532,878.14	\$ 15,415,444.93	\$ 47,125,028.01
SPECIAL REVENUE FUNDS						
-IMPACT ASSISTANCE	11	1,639,858.07		-	-	1,639,858.07
-POLICE SPECIAL PROJECTS	13	(34,521.64)		-	-	(34,521.64)
TOTAL SPECIAL REVENUE		1,605,336.43		-	-	1,605,336.43
		-		-	-	-
TOTAL GOVERNMENTAL		6,782,041.37		26,532,878.14	15,415,444.93	48,730,364.44
PROPRIETARY FUNDS						
ENTERPRISE FUNDS						
- WATER	31	921,407.15	123,632.16	7,985,091.20	4,194,859.23	13,224,989.74
-SEWER	32	33,865.60	123,632.16	1,859,044.35	1,206,320.90	3,222,863.01
-SANITATION	33	526,097.75	0.00	684,690.89		1,210,788.64
-LANDFILL	34	416,841.65		1,940,762.16		2,357,603.81
TOTAL ENTERPRISE		1,898,212.15	247,264.32	12,469,588.60	5,401,180.13	20,016,245.20
INTERNAL SERVICE FUNDS						
- EMPLOYEE HEALTH CARE	39	99,794.83		412,667.72	-	512,462.55
TOTAL PROPRIETARY		1,998,006.98	247,264.32	12,882,256.32	5,401,180.13	20,528,707.75
CAPITAL PROJECT FUNDS						
-CAPITAL IMPROVEMENT RESERVE	40	45,362.01		320,231.95		365,593.96
-ECONOMIC DEVELOPMENT	41	1,121,907.00		190,467.57		1,312,374.57
-BROWNFIELD GRANT	42	1,317.93				1,317.93
-CAPITAL EQUIPMENT RESERVE	47	55,738.92		-		55,738.92
-FIRE EQUIPMENT	50	541,810.01		-		541,810.01
-CLG - PROJECTS	53	7,321.66				7,321.66
-TRAIN CAR RESTORATION	54	66,324.90				66,324.90
-POOL IMPROVEMENTS	55	286,224.06		247,858.69		534,082.75
-STREET IMPROVEMENTS	56	2,161,232.40		15,702,956.84		17,864,189.24
-PUBLIC FACILITIES	57	55,973.69		3,334,438.95		3,390,412.64
-PARK IMPROVEMENTS	65	1,428,642.96		1,823,502.68	599,211.00	3,851,356.64
TOTAL CAPITAL PROJECT		5,771,855.54		21,619,456.68	599,211.00	27,990,523.22
TRUST AND AGENCY FUNDS						
-PERPETUAL CARE FUND	90	6,133.63		65,181.76	112,771.26	184,086.65
-VISIBLE MEMORIALS FUND	91	104.51		-		104.51
- HISTORIC PRESERVATION	92	21,587.52		-		21,587.52
-UTILITY DEPOSITS	96	10,679.08		92,405.03		103,084.11
	97	39.61				39.61
TOTAL TRUST AND AGENCY		38,544.35		157,586.79	112,771.26	308,902.40
TOTAL ALL FUNDS		\$ 14,590,448.24	\$ 247,264.32	\$ 61,192,177.93	\$ 21,528,607.32	\$ 97,558,497.81

CITY OF DOUGLAS
POOLED TIME DEPOSITS and MONEY MARKET ACCOUNT SUMMARY AND ALLOCATION
December 31, 2023

CD's/TDOA's	10 General Fund	11 Impact Assistance Fund	31 Water Fund	32 Sewer Fund	33 Sanitation Fund	34 Landfill Fund	39 Health Ins. Fund	40 Cap. Imp. Reserve
TOTAL								
CONVERSE COUNTY BANK								
TDOA #1290 - \$5,367,075.58 - 4.04% APY	4,562,014.24							
MATURES 12/18/2028 - 60 Months								
TDOA #1280 - \$1,528,242.58 - 4.25% APY	103,995.87		831,986.94	207,991.73	51,997.94	311,987.61		51,997.94
MATURES 9/21/2024 - 24 Months								
TDOA #1215 - \$1,000,000 - 2.35% APY	402,517.34				279,526.02	279,526.02		
MATURES 2/28/2024 - 60 Months								
TDOA #1287 - \$1,963,657.09 - 4.15% APY	1,055,238.28		527,619.14	422,095.31				
MATURES 6/25/2024 - 12 Months								
TDOA #1221 - \$5,000,000 - 2.15% APY	4,382,609.63		821,739.30	-		273,913.11		
MATURES 8/28/2024 - 60 Months								
TDOA #1281 - \$6,500,000 - 2.22% APY	2,089,701.35		272,096.54	816,289.59				
MATURES 9/26/2024 - 24 Months								
TDOA #1289 - \$20,000,000 - 4.91% APY	10,000,000.00		4,500,000.00		250,000.00	250,000.00		
MATURES 12/5/2024 - 12 Months								
TOTAL - CONVERSE CO BANK	\$ 22,596,076.71	\$ -	\$ 6,953,421.92	\$ 1,446,376.63	\$581,523.96	\$ 1,115,426.74	\$ -	\$ 51,997.94
FIRST NORTHERN BANK								
CD #101014942 - \$5,000,000 - 4.55% APY								
MATURES 12/12/2024 - 12 Months								
Total - First Northern Bank	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POINTS WEST COMMUNITY BANK								
CD #10012329 - \$1,000,000 - 2.35% APY								
MATURES 2/28/2024 - 60 Months								
CD #40020351 - \$5,000,000.00 - 3.87% APY	257,306.41							
MATURES - 2/27/2024 - 12 months								
CD #40020074 - \$5,000,000.00 - 3.13% APY	1,511,395.51		1,031,669.28	412,667.72	103,166.93	825,335.42	412,667.72	268,234.01
MATURES 11/17/2024 - 24 Months								
CD #40013985 - \$2,116,044.41 - 1.95% APY	2,168,099.51							
MATURES 9/28/2024 - 24 Months								
TOTAL - POINTS WEST	\$ 13,589,335.77	\$ -	\$ 1,031,669.28	\$ 412,667.72	\$103,166.93	\$ 825,335.42	\$412,667.72	\$268,234.01
TOTAL CD's/TDOA's	\$ 61,192,177.93	\$ -	\$ 7,985,091.20	\$ 1,859,044.35	\$684,690.89	\$ 1,940,762.16	\$412,667.72	\$320,231.95
Money Market Accounts								
POINTS WEST COMMUNITY BANK								
MMA #400101192 - \$200,000	0.00		123,632.16	123,632.16	0.00	0.00	0.00	0.00
TOTAL - POINTS WEST	\$ 247,264.32	\$ 0.00	\$ 123,632.16	\$ 123,632.16	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL MMA's	\$ 247,264.32	\$ 0.00	\$ 123,632.16	\$ 123,632.16	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
GRAND TOTAL	\$ 61,439,442.25	\$ -	\$ 8,108,723.36	\$ 1,982,676.51	\$684,690.89	\$ 1,940,762.16	\$412,667.72	\$320,231.95

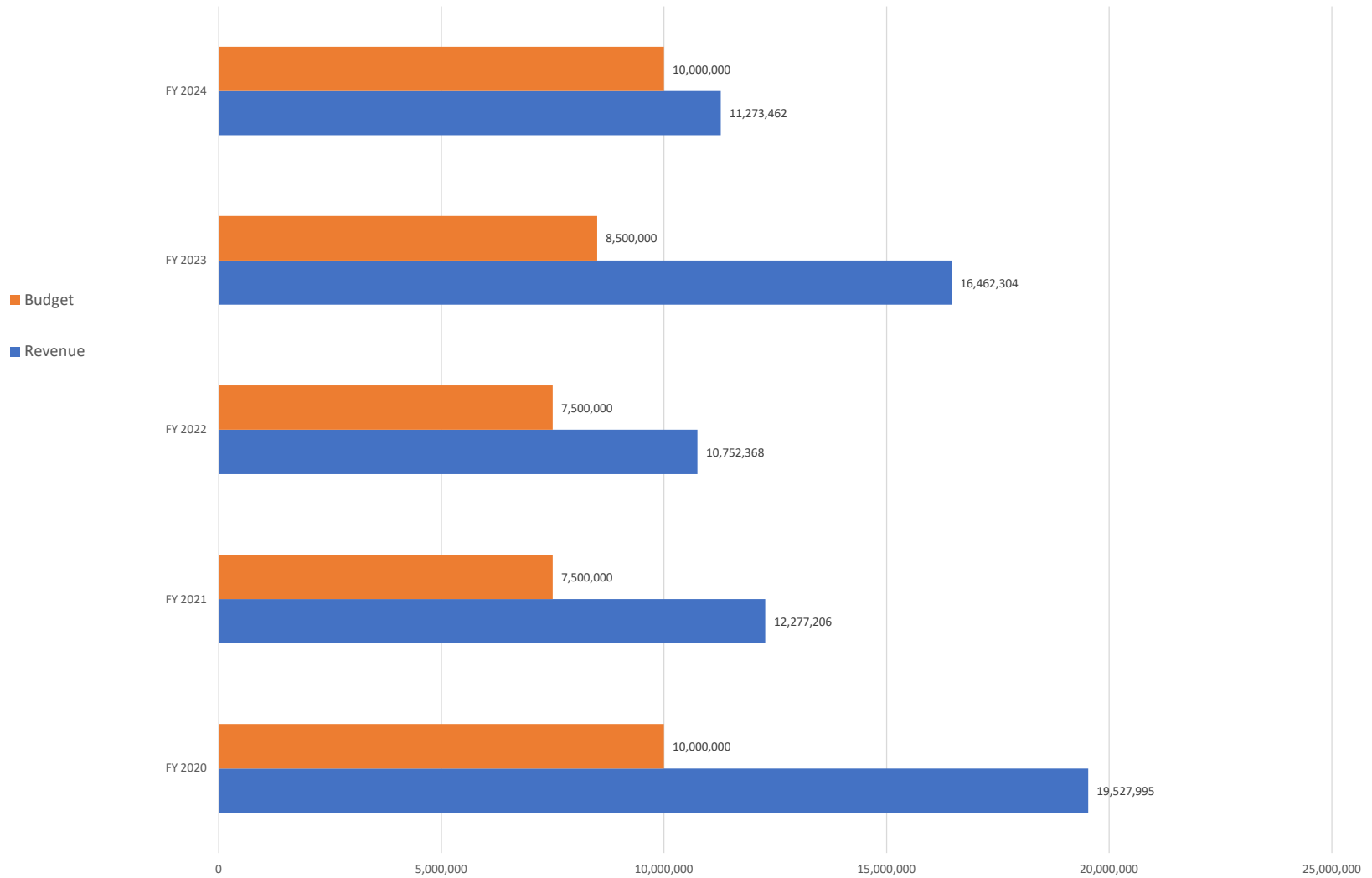
CITY OF DOUGLAS POOLED TIME DEPOSITS and MONEY MARKET ACCOUNT SUMMARY AND ALLOCATION December 31, 2023										
CD's/TDOA's	41 Economic Development	47 Cap. Equip. Reserve	50 Cap. Fire Equip. Reserve	55 Pool Improvements	56 Cap. Street Imp. Reserve	57 Cap. Public Fac. Imp. Reserve	65 Cap. Park Imp. Reserve	90 Perpetual Care Fund	96 Utility Dep. Fund	
CONVERSE COUNTY BANK										
TDOA #1290 - \$5,367,075.58 - 4.04%APY MATURES 12/16/2028 - 60 Months					805,061.34					
TDOA #1280 - \$1,528,242.58 - 4.25%APY MATURES 9/21/2024 - 24 Months				111,810.42				16771.57	27952.62	
TDOA #1215 - \$1,000,000 - 2.35% APY MATURES 2/28/2024 - 60 Months										
TDOA #1287 - \$1,963,657.09 - 4.15% APY MATURES 6/25/2024 - 12 Months										
TDOA #1221 - \$5,000,000 - 2.15% APY MATURES 8/28/2024 - 60 Months										
TDOA #1281 - \$6,500,000 - 2.22% APY MATURES 9/26/2024 - 24 Months	190,467.57			136,048.27	3,265,158.37	217,677.21		38,093.51	48,977.38	
TDOA #1289 - \$20,000,000 - 4.91% MATURES 12/5/2024 - 12 Months					5,000,000.00					
TOTAL - CONVERSE CO BANK	\$ 190,467.57	\$ -	\$ -	\$ 247,858.69	\$ 9,070,219.71	\$ 217,677.21	\$ -	\$ 54,865.08	\$ 76,930.00	
FIRST NORTHERN BANK										
CD #101014942 - \$5,000,000 - 4.55% MATURES 12/12/2024 - 12 Months					2,000,000.00	2,000,000.00	1,000,000.00			
POINTS WEST COMMUNITY BANK										
CD #10012329 - \$1,000,000 - 2.35% MATURES 2/28/2024 - 60 Months						1,116,761.74				
CD #40020351 - \$5,000,000.00 - 3.87% MATURES - 2/27/2024 - 12 months					4,116,902.49		771,919.22			
CD #40020074 - \$5,000,000.00 - 3.13% MATURES 11/17/2024 - 24 Months					515,834.64		51,583.46	10,316.68	15,475.03	
CD #40013985 - \$2,116,044.41 - 1.95% MATURES 9/28/2024 - 24 Months										
TOTAL - POINTS WEST	\$ -	\$ -	\$ -	\$ -	\$ 4,632,737.13	\$ 1,116,761.74	\$ 823,502.68	\$ 10,316.68	\$ 15,475.03	
TOTAL CD's/TDOA's	\$ 190,467.57	\$ -	\$ -	\$ 247,858.69	\$ 15,702,956.84	\$ 3,334,438.95	\$ 1,823,502.68	\$ 65,181.76	\$ 92,405.03	
Money Market Accounts										
POINTS WEST COMMUNITY BANK										
MMA #400101192 - \$200,000										
TOTAL - POINTS WEST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL MMA's	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
GRAND TOTAL	\$ 190,467.57	\$ -	\$ -	\$ 247,858.69	\$ 15,702,956.84	\$ 3,334,438.95	\$ 1,823,502.68	\$ 65,181.76	\$ 92,405.03	

CITY OF DOUGLAS
SECURITY POOLS SUMMARY AND ALLOCATION
December 31, 2023

INSTITUTION	TOTAL	10 GENERAL FUND	31 WATER FUND	32 SEWER FUND	65 PARK IMP FUND	90 Perpetual Care FUND
<u>Wyoming State Treasurer - WYOSTAR</u>	\$ 522,507.54	\$ 409,736.28		\$ -	\$ -	\$ 112,771.26
<u>Wyo. Government Investment Fund - WG</u>	249,770.99	-		249,770.99	-	-
<u>Peak Investments</u>	11,952,485.43	6,201,865.28	4,194,859.23	956,549.91	599,211.00	
<u>WyoClass</u>	8,803,843.35	8,803,843.35				
TOTAL	\$ 21,528,607.31	\$ 15,415,444.93	\$ 4,194,859.23	\$ 1,206,320.90	\$ 599,211.00	\$ 112,771.26

Sales Tax								Using Average % of Previous Years			Using Equal Monthly Budget		
	Average %	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	% Collected	Budget	FY 24 Variance	Total Variance	FY 24 Budget	FY 24 Variance	Total Variance
July	7.05%	1,709,699	721,591	688,361	1,180,151	1,593,239	15.93%	705,084	888,155	888,155	833,333	759,906	759,906
August	7.15%	1,626,878	678,770	621,431	1,477,386	1,626,656	16.27%	715,339	911,317	1,799,472	833,333	793,323	1,553,229
September	8.14%	1,594,768	1,170,188	669,516	1,420,424	1,593,741	15.94%	813,825	779,916	2,579,389	833,333	760,408	2,313,636
October	11.11%	2,296,981	1,806,775	733,755	1,832,154	1,524,683	15.25%	1,110,813	413,870	2,993,259	833,333	691,350	3,004,986
November	8.99%	1,724,595	1,102,858	944,700	1,539,437	1,521,004	15.21%	898,791	622,213	3,615,472	833,333	687,670	3,692,656
December	7.34%	1,802,303	543,590	858,551	1,272,109	1,499,682	15.00%	734,228	765,454	4,380,926	833,333	666,349	4,359,005
January	8.98%	1,737,649	1,457,143	839,002	1,210,210	1,914,457	19.14%	898,032	1,016,425	5,397,350	833,333	1,081,123	5,440,128
February	10.78%	1,797,479	1,801,333	1,092,275	1,498,053								
March	7.62%	1,693,941	885,536	945,710	953,719								
April	6.80%	1,200,194	581,268	940,150	1,244,896								
May	8.47%	1,328,466	973,485	1,159,826	1,379,561								
June	7.56%	1,015,043	554,668	1,259,090	1,454,204								
Revenue		19,527,995	12,277,206	10,752,368	16,462,304	11,273,462	112.73%	10,000,000	5,397,350	5,397,350	10,000,000	5,440,128	5,440,128
Budget		10,000,000	7,500,000	7,500,000	8,500,000	10,000,000							
Month													
Average		1,627,333	1,023,100	896,031	1,371,859	1,610,495							

SALES TAX YEAR OVER YEAR



Contingency Progress Report

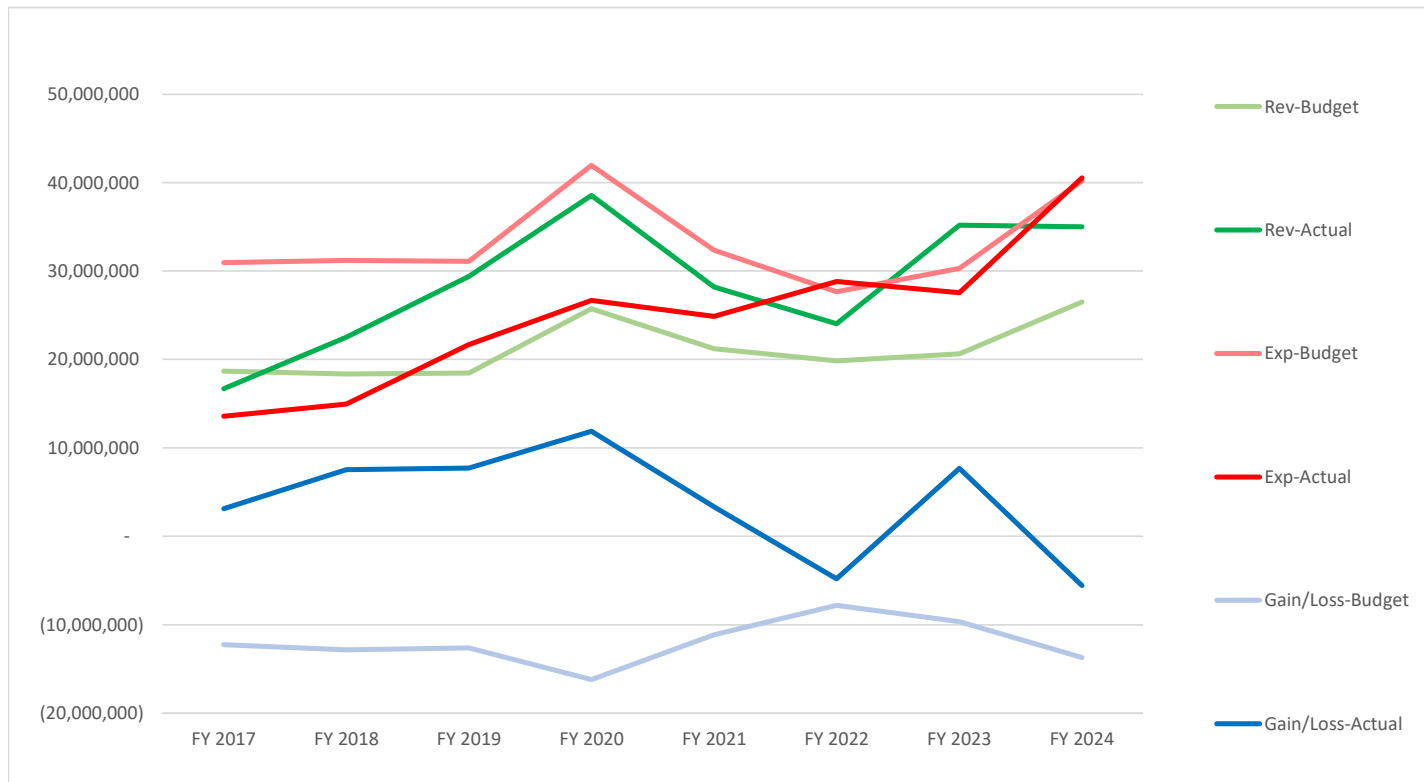
Overview

1/18/2024

Fund	Description	KPIs	Account	Original Amount	Allocated To Date	Remaining Available	Notes
Project-Specific Contingencies							
General	Aid to Others: CSBG	n/a	10-5110-9000	\$10,000.00	\$0.00	\$10,000.00	
Landfill	Landfill Road	n/a	34-5340-9000	\$500,000.00	\$500,000.00	\$0.00	20230815: \$500k for Landfill Road: Estimate 20230809 - Total \$1,063,000 (Engineering \$86,500, Constructon \$865,000, Contingency \$86,500) Amounts will be transferred to 34-5895-2153 & 34-5895-6544.
Economy	Economy Contingency	PSE05,06,07,10,11UPI-04	41-5410-9000	\$1,675,000.00	\$117,000.00	\$1,558,000.00	20231127: \$55K UPI-04-112 N 2nd St. 20231127: \$35k Retail Coach. 20231127: \$27k The Enterprise Economic Study .
Pool Improve	Kiddy Pool	n/a	55-5550-9000	\$250,000.00	\$0.00	\$250,000.00	
Other Capital	Extension J.Lambert/Bartling Park	PSE-10,11UPI-04	57-5570-9000	\$650,000.00	\$650,000.00	\$0.00	20231211: \$650K for Teton Way Improvements
Park Improve.	Riverside Park Irrigation	n/a	65-5650-9000	\$350,000.00	\$43,333.00	\$306,667.00	20230925: \$43K Design
Operational Contingencies							
Enterprise	Water System Contingency	n/a	31-5400-9000	\$50,000.00	\$0.00	\$50,000.00	Water Pumps? Repairs?
Enterprise	Sewer System Contingency	n/a	32-5500-9000	\$50,000.00	\$0.00	\$50,000.00	Equipment Issues?
Enterprise	Sanitation Contingency	n/a	33-5600-9000	\$25,000.00	\$0.00	\$25,000.00	Truck issues?
Landfill	Landfill Operations Contingency	n/a	34-5340-9000	\$50,000.00	\$0.00	\$50,000.00	Equipment Issues?
General	Non-Dept Council Contingency	n/a	10-5100-9000	\$200,000.00	\$42,490.00	\$157,510.00	20230814: Consultancy Agreement (\$42,490) Amount will be transferred to 10-5100-2156.
Total				\$3,810,000.00	\$1,352,823.00	\$2,457,177.00	36%

City of Douglas Overall Budget & Actuals FY 2023-2024

OVERALL TRENDS								Extrapolated EOY
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Rev-Budget	18,682,082	18,357,558	18,455,712	25,727,819	21,213,655	19,848,238	20,636,557	26,483,898
Rev-Actual	16,690,557	22,505,521	29,376,308	38,550,967	28,183,299	24,018,421	35,191,787	34,983,898
Exp-Budget	30,935,825	31,208,596	31,072,790	41,946,674	32,358,571	27,643,909	30,291,041	40,205,060
Exp-Actual	13,578,100	14,963,958	21,667,745	26,676,029	24,848,172	28,812,865	27,528,699	40,539,727
Gain/Loss-Budget	(12,253,743)	(12,851,038)	(12,617,078)	(16,218,855)	(11,144,916)	(7,795,671)	(9,654,484)	(13,721,162)
Gain/Loss-Actual	3,112,457	7,541,563	7,708,563	11,874,938	3,335,127	(4,794,444)	7,663,088	(5,555,829)



CITY OF DOUGLAS
FINANCIAL STATEMENT
SUMMARY

For Quarter ending
December 31, 2023



CITY OF DOUGLAS
FUND SUMMARY
FOR THE QUARTER ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FUND REVENUE</u>					
MISCELLANEOUS LOCAL REVENUE:	488,902.61	841,882.76	1,176,276.00	334,393.24	71.6
GENERAL LICENSES:	950.00	1,495.00	21,300.00	19,805.00	7.0
PLANNING LICENSES & FEES:	20,805.00	33,677.56	38,750.00	5,072.44	86.9
PROPERTY TAXES:	327,979.00	407,705.25	649,500.00	241,794.75	62.8
FRANCHISE FEES:	64,280.20	132,939.64	277,300.00	144,360.36	47.9
MANAGEMENT FEES:	172,815.50	345,631.00	691,262.00	345,631.00	50.0
WEED/PEST FEES:	.00	150,321.00	53,700.00	(96,621.00)	279.9
CEMETERY REVENUE:	3,350.00	11,200.00	22,500.00	11,300.00	49.8
POOL REVENUE:	.00	.00	22,000.00	22,000.00	.0
MINERAL EXTRACTION:	150,043.61	379,690.93	1,012,868.00	633,177.07	37.5
SALES TAX:	4,545,368.85	9,359,005.04	10,000,000.00	640,994.96	93.6
GAS/CIGARETTE TAX:	118,884.60	235,661.80	398,000.00	162,338.20	59.2
FEDERAL REVENUE SOURCES:	63,822.76	22,819.72	.00	(22,819.72)	.0
LEASE PROCEEDS/TRANSFERS:	1,407.83	3,002.23	4,000.00	997.77	75.1
	5,958,609.96	11,925,031.93	14,367,456.00	2,442,424.07	83.0

FUND EXPENDITURES

GENERAL GOVERNMENT:

NON-DEPARTMENTAL:	215,860.35	403,434.46	1,568,475.00	1,165,040.54	25.7
CITY COUNCIL:	4,927.06	10,052.92	33,798.00	23,745.08	29.7
ADMINISTRATION:	193,072.43	376,598.24	803,247.00	426,648.76	46.9
IT:	43,361.69	100,559.20	431,939.00	331,379.80	23.3
MUNICIPAL COURT:	32,541.54	55,298.16	97,160.00	41,861.84	56.9
PLANNING/DEVELOPMENT:	115,104.64	210,763.61	514,902.00	304,138.39	40.9
COMMUNITY SERVICE CONTRACTS:	125,043.25	153,020.56	578,250.00	425,229.44	26.5
PUBLIC SERVICE CONTRACTS:	364,344.11	364,344.11	1,407,100.00	1,042,755.89	25.9
	1,094,255.07	1,674,071.26	5,434,871.00	3,760,799.74	30.8

POLICE DEPARTMENT:

ADMINISTRATION:	77,664.61	142,921.64	291,923.00	149,001.36	49.0
PATROL:	544,875.68	1,039,047.42	2,393,922.00	1,354,874.58	43.4
	622,540.29	1,181,969.06	2,685,845.00	1,503,875.94	44.0

PUBLIC WORKS:

ADMINISTRATION:	82,685.09	148,613.96	315,295.00	166,681.04	47.1
SHOP:	105,888.43	186,162.98	439,229.00	253,066.02	42.4
PARKS:	157,185.02	363,401.22	777,603.00	414,201.78	46.7
STREETS/ALLEYS:	172,485.18	333,114.92	781,143.00	448,028.08	42.6

CITY OF DOUGLAS
FUND SUMMARY
FOR THE QUARTER ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
CEMETERY:	86,428.08	188,178.56	385,699.00	197,520.44	48.8
SWIM POOL:	832.41	95,305.51	185,500.00	90,194.49	51.4
	605,504.21	1,314,777.15	2,884,469.00	1,569,691.85	45.6
OPERATING TRANSFERS:					
OPERATING TRANSFERS:	732,904.25	1,465,808.50	3,751,617.00	2,285,808.50	39.1
	732,904.25	1,465,808.50	3,751,617.00	2,285,808.50	39.1
	3,055,203.82	5,636,625.97	14,756,802.00	9,120,176.03	38.2
	2,903,406.14	6,288,405.96	(389,346.00)	(6,677,751.96)	1615.1

CITY OF DOUGLAS
FUND SUMMARY
FOR THE QUARTER ENDING DECEMBER 31, 2023

IMPACT ASSISTANCE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FUND REVENUE</u>					
MISCELLANEOUS LOCAL REVENUE:	7,749.16	15,524.68	.00	(15,524.68)	.0
STATE REVENUE:	29,411.76	29,411.76	.00	(29,411.76)	.0
	37,160.92	44,936.44	.00	(44,936.44)	.0
	37,160.92	44,936.44	.00	(44,936.44)	.0

CITY OF DOUGLAS
FUND SUMMARY
FOR THE QUARTER ENDING DECEMBER 31, 2023

POLICE SPECIAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FUND REVENUE</u>					
RURAL VIOLENT CRIME:	6,381.34	39,552.66	100,129.00	60,576.34	39.5
HIGHWAY SAFETY TRAFFIC ENFORC	.00	.00	7,769.00	7,769.00	.0
STUDENT RESOURCE OFFICER PRO	25,493.97	29,691.95	113,033.00	83,341.05	26.3
OJJDP-UNDERAGE ENFORCEMENT:	3,491.52	3,491.52	8,603.00	5,111.48	40.6
BULLET PROOF VEST:	7,454.25	14,908.50	2,688.00	(12,220.50)	554.6
	42,821.08	87,644.63	232,222.00	144,577.37	37.7
<u>FUND EXPENDITURES</u>					
RURAL VIOLENT CRIME:	75,846.77	86,979.28	100,129.00	13,149.72	86.9
HIGHWAY SAFETY TRAFFIC ENFORC	945.82	4,459.94	7,769.00	3,309.06	57.4
STUDENT RESOURCE OFFICER PRO	29,245.05	55,093.10	113,033.00	57,939.90	48.7
OJJDP-UNDERAGE ENFORCEMENT: (	670.53)	215.07	8,603.00	8,387.93	2.5
BULLET PROOF VEST:	.00	.00	2,687.50	2,687.50	.0
BODY CAMS:	47,135.98	47,135.98	.00	(47,135.98)	.0
	152,503.09	193,883.37	232,221.50	38,338.13	83.5
	(109,682.01)	(106,238.74)	.50	106,239.24	(21247

CITY OF DOUGLAS
FUND SUMMARY
FOR THE QUARTER ENDING DECEMBER 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FUND REVENUE</u>					
MISCELLANEOUS LOCAL REVENUE:	128,733.68	199,263.84	261,500.00	62,236.16	76.2
USER CHARGES:	506,637.62	1,351,417.42	2,800,000.00	1,448,582.58	48.3
UTILITY SERVICE FEES:	6,017.50	11,540.00	20,000.00	8,460.00	57.7
WATER PLANT INVESTMENT FEES:	3,100.00	3,100.00	31,250.00	28,150.00	9.9
LATE CHARGES:	4,080.00	7,930.00	15,500.00	7,570.00	51.2
BULK WATER:	12,783.64	26,002.16	50,000.00	23,997.84	52.0
	661,352.44	1,599,253.42	3,178,250.00	1,578,996.58	50.3
<u>FUND EXPENDITURES</u>					
ADMINISTRATION:	290,347.83	580,433.54	1,208,051.00	627,617.46	48.1
TREATMENT:	104,219.90	243,657.58	658,265.00	414,607.42	37.0
DISTRIBUTION/MAINT:	149,956.88	351,134.23	840,339.00	489,204.77	41.8
CUSTOMER SERVICE:	22,035.44	39,239.09	128,857.00	89,617.91	30.5
WATER MAIN REPLACEMENTS:	27,990.40	40,919.45	3,042,000.00	3,001,080.55	1.4
WATER IMPROVEMENTS:	10,429.75	10,429.75	999,000.00	988,570.25	1.0
	604,980.20	1,265,813.64	6,876,512.00	5,610,698.36	18.4
	56,372.24	333,439.78	(3,698,262.00)	(4,031,701.78)	9.0

CITY OF DOUGLAS
FUND SUMMARY
FOR THE QUARTER ENDING DECEMBER 31, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FUND REVENUE</u>					
MISCELLANEOUS LOCAL REVENUE:	49,746.46	78,176.56	78,200.00	23.44	100.0
USER CHARGES:	316,556.87	676,413.60	1,375,000.00	698,586.40	49.2
SEWER PLANT INVESTMENT FEES:	1,100.00	1,100.00	12,500.00	11,400.00	8.8
SEPTIC WASTE DISP FEES:	17,925.00	36,375.00	165,000.00	128,625.00	22.1
SEWER PROJECTS:	.00	.00	2,275,000.00	2,275,000.00	.0
	<u>385,328.33</u>	<u>792,065.16</u>	<u>3,905,700.00</u>	<u>3,113,634.84</u>	<u>20.3</u>
<u>FUND EXPENDITURES</u>					
ADMINISTRATION:	38,722.86	77,375.34	199,891.00	122,515.66	38.7
TREATMENT:	102,128.40	205,147.88	533,981.00	328,833.12	38.4
COLLECTION:	110,261.88	198,158.42	524,978.00	326,819.58	37.8
WASTEWATER TREATMENT PLANT R	8,352.96	16,912.96	1,203,000.00	1,186,087.04	1.4
SEWER PROJECTS:	177,765.09	193,337.00	2,995,000.00	2,801,663.00	6.5
	<u>437,231.19</u>	<u>690,931.60</u>	<u>5,456,850.00</u>	<u>4,765,918.40</u>	<u>12.7</u>
	<u>(51,902.86)</u>	<u>101,133.56</u>	<u>(1,551,150.00)</u>	<u>(1,652,283.56)</u>	<u>6.5</u>

CITY OF DOUGLAS
FUND SUMMARY
FOR THE QUARTER ENDING DECEMBER 31, 2023

SANITATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FUND REVENUE</u>					
MISCELLANEOUS LOCAL REVENUE:	5,440.90	10,987.28	25,000.00	14,012.72	44.0
USER CHARGES:	346,126.43	693,009.30	1,386,250.00	693,240.70	50.0
	351,567.33	703,996.58	1,411,250.00	707,253.42	49.9
<u>FUND EXPENDITURES</u>					
SANITATION:	360,693.04	707,055.53	1,611,018.00	903,962.47	43.9
	360,693.04	707,055.53	1,611,018.00	903,962.47	43.9
	(9,125.71)	(3,058.95)	(199,768.00)	(196,709.05)	(1.5)

CITY OF DOUGLAS
FUND SUMMARY
FOR THE QUARTER ENDING DECEMBER 31, 2023

LANDFILL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FUND REVENUE</u>					
MISCELLANEOUS LOCAL REVENUE:	15,284.61	29,577.53	62,000.00	32,422.47	47.7
USER CHARGES:	290,623.10	639,162.00	1,000,000.00	360,838.00	63.9
	305,907.71	668,739.53	1,062,000.00	393,260.47	63.0
<u>FUND EXPENDITURES</u>					
LANDFILL:	380,124.23	649,125.76	2,046,079.02	1,396,953.26	31.7
	380,124.23	649,125.76	2,046,079.02	1,396,953.26	31.7
	(74,216.52)	19,613.77	(984,079.02)	(1,003,692.79)	2.0

CITY OF DOUGLAS
FUND SUMMARY
FOR THE QUARTER ENDING DECEMBER 31, 2023

EMPLOYEE HEALTH CARE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FUND REVENUE</u>					
HEALTH INSURANCE REVENUE:	607,654.37	1,168,254.43	1,653,900.00	485,645.57	70.6
MISCELLANEOUS LOCAL REVENUE:	4,908.53	9,878.01	22,000.00	12,121.99	44.9
	<u>612,562.90</u>	<u>1,178,132.44</u>	<u>1,675,900.00</u>	<u>497,767.56</u>	<u>70.3</u>
<u>FUND EXPENDITURES</u>					
HEALTH CARE EXPENDITURES:	735,849.60	1,420,233.86	1,553,900.00	133,666.14	91.4
	<u>735,849.60</u>	<u>1,420,233.86</u>	<u>1,553,900.00</u>	<u>133,666.14</u>	<u>91.4</u>
	<u>(123,286.70)</u>	<u>(242,101.42)</u>	<u>122,000.00</u>	<u>364,101.42</u>	<u>(198.4)</u>

CITY OF DOUGLAS
FUND SUMMARY
FOR THE QUARTER ENDING DECEMBER 31, 2023

CAPITAL IMP RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FUND REVENUE</u>					
MISCELLANEOUS LOCAL REVENUE:	2,799.41	5,196.63	10,475.00	5,278.37	49.6
	2,799.41	5,196.63	10,475.00	5,278.37	49.6
	2,799.41	5,196.63	10,475.00	5,278.37	49.6

CITY OF DOUGLAS
FUND SUMMARY
FOR THE QUARTER ENDING DECEMBER 31, 2023

ECONOMIC DEVELOPMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FUND REVENUE</u>					
STATE REVENUE:	3,274.43	5,134.60	7,785.00	2,650.40	66.0
TRANSFERS IN:	468,750.00	937,500.00	1,875,000.00	937,500.00	50.0
	<u>472,024.43</u>	<u>942,634.60</u>	<u>1,882,785.00</u>	<u>940,150.40</u>	<u>50.1</u>
<u>FUND EXPENDITURES</u>					
ECONOMIC DEVELOPMENT EXPENDI	.00	2,700.00	1,817,250.00	1,814,550.00	.2
	<u>.00</u>	<u>2,700.00</u>	<u>1,817,250.00</u>	<u>1,814,550.00</u>	<u>.2</u>
	<u>472,024.43</u>	<u>939,934.60</u>	<u>65,535.00</u>	<u>(874,399.60)</u>	<u>1434.3</u>

CITY OF DOUGLAS
FUND SUMMARY
FOR THE QUARTER ENDING DECEMBER 31, 2023

BROWNFIELD GRANT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FUND REVENUE</u>					
BROWNFIELD HAZARDOUS:	.00	.00	6,032.00	6,032.00	.0
BROWNFIELD PETROLEUM:	.00	.00	4,145.00	4,145.00	.0
	.00	.00	10,177.00	10,177.00	.0
<u>FUND EXPENDITURES</u>					
BROWNFIELD HAZARDOUS:	.00	.00	6,032.42	6,032.42	.0
BROWNFIELD PETROLEUM:	.00	.00	4,144.63	4,144.63	.0
	.00	.00	10,177.05	10,177.05	.0
	.00	.00	(.05)	(.05)	.0

CITY OF DOUGLAS
FUND SUMMARY
FOR THE QUARTER ENDING DECEMBER 31, 2023

GENERAL FUND EQUIPMENT RESERVE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FUND REVENUE</u>					
OPERATING TRANSFERS:	125,000.00	250,000.00	536,559.00	286,559.00	46.6
	125,000.00	250,000.00	536,559.00	286,559.00	46.6
<u>FUND EXPENDITURES</u>					
GENERAL FUND EQUIPMENT RESER	17,389.77	157,335.77	687,070.00	529,734.23	22.9
	17,389.77	157,335.77	687,070.00	529,734.23	22.9
	107,610.23	92,664.23	(150,511.00)	(243,175.23)	61.6

CITY OF DOUGLAS
FUND SUMMARY
FOR THE QUARTER ENDING DECEMBER 31, 2023

CAPITAL PROJ FIRE EQUIP FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FUND REVENUE</u>					
MISCELLANEOUS LOCAL REVENUE:	2,309.88	5,024.45	5,500.00	475.55	91.4
OPERATING TRANSFERS:	62,500.00	125,000.00	250,000.00	125,000.00	50.0
	<u>64,809.88</u>	<u>130,024.45</u>	<u>255,500.00</u>	<u>125,475.55</u>	<u>50.9</u>
<u>FUND EXPENDITURES</u>					
FIRE EQUIPMENT EXPENDITURES:	250,000.00	250,000.00	250,000.00	.00	100.0
	<u>250,000.00</u>	<u>250,000.00</u>	<u>250,000.00</u>	<u>.00</u>	<u>100.0</u>
	<u>(185,190.12)</u>	<u>(119,975.55)</u>	<u>5,500.00</u>	<u>125,475.55</u>	<u>(2181.</u>

CITY OF DOUGLAS
FUND SUMMARY
FOR THE QUARTER ENDING DECEMBER 31, 2023

TRAIN CAR RESTORATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FUND REVENUE</u>					
OPERATING TRANSFERS:	6,250.00	12,500.00	25,000.00	12,500.00	50.0
	6,250.00	12,500.00	25,000.00	12,500.00	50.0
<u>FUND EXPENDITURES</u>					
TRAIN CAR RESTORATION:	6,105.00	12,715.00	40,000.00	27,285.00	31.8
	6,105.00	12,715.00	40,000.00	27,285.00	31.8
	145.00	(215.00)	(15,000.00)	(14,785.00)	(1.4)

CITY OF DOUGLAS
FUND SUMMARY
FOR THE QUARTER ENDING DECEMBER 31, 2023

POOL IMPROVEMENTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FUND REVENUE</u>					
MISCELLANEOUS LOCAL REVENUE:	1,400.12	2,807.54	.00	(2,807.54)	.0
OPERATING TRANSFERS:	62,500.00	125,000.00	250,000.00	125,000.00	50.0
	63,900.12	127,807.54	250,000.00	122,192.46	51.1
<u>FUND EXPENDITURES</u>					
POOL IMPROVMENTS:	.00	.00	500,000.00	500,000.00	.0
	.00	.00	500,000.00	500,000.00	.0
	63,900.12	127,807.54	(250,000.00)	(377,807.54)	51.1

CITY OF DOUGLAS
FUND SUMMARY
FOR THE QUARTER ENDING DECEMBER 31, 2023

STREET IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FUND REVENUE</u>					
OPERATING TRANSFERS:	91,253.79	197,965.64	1,905,110.00	1,707,144.36	10.4
	91,253.79	197,965.64	1,905,110.00	1,707,144.36	10.4
<u>FUND EXPENDITURES</u>					
STREET IMPROVMENTS:	1,092,502.39	1,257,739.31	6,831,000.00	5,573,260.69	18.4
	1,092,502.39	1,257,739.31	6,831,000.00	5,573,260.69	18.4
	(1,001,248.60)	(1,059,773.67)	(4,925,890.00)	(3,866,116.33)	(21.5)

CITY OF DOUGLAS
FUND SUMMARY
FOR THE QUARTER ENDING DECEMBER 31, 2023

CAPITAL IMP -PUBLIC FACILITIES

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FUND REVENUE</u>					
MISC LOCAL REVENUE:	7,718.48	15,405.31	31,500.00	16,094.69	48.9
	7,718.48	15,405.31	31,500.00	16,094.69	48.9
<u>FUND EXPENDITURES</u>					
CAPITAL FACILITIES:	112,624.46	183,252.26	1,537,700.00	1,354,447.74	11.9
	112,624.46	183,252.26	1,537,700.00	1,354,447.74	11.9
	(104,905.98)	(167,846.95)	(1,506,200.00)	(1,338,353.05)	(11.1)

CITY OF DOUGLAS
FUND SUMMARY
FOR THE QUARTER ENDING DECEMBER 31, 2023

CAPTL PROJ-PARK IMPRVMNT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FUND REVENUE</u>					
PARK IMPROVEMENTS:	26,035.53	45,562.71	72,500.00	26,937.29	62.9
	26,035.53	45,562.71	72,500.00	26,937.29	62.9
<u>FUND EXPENDITURES</u>					
PARK IMPROVEMENTS:	.00	21,900.00	1,322,300.00	1,300,400.00	1.7
	.00	21,900.00	1,322,300.00	1,300,400.00	1.7
	26,035.53	23,662.71	(1,249,800.00)	(1,273,462.71)	1.9

CITY OF DOUGLAS
FUND SUMMARY
FOR THE QUARTER ENDING DECEMBER 31, 2023

PERPETUAL CARE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FUND REVENUE</u>					
MISCELLANEOUS LOCAL REVENUE:	1,867.51	3,836.91	7,000.00	3,163.09	54.8
	1,867.51	3,836.91	7,000.00	3,163.09	54.8
<u>FUND EXPENDITURES</u>					
PERPETUAL CARE:	1,407.83	3,002.23	4,000.00	997.77	75.1
	1,407.83	3,002.23	4,000.00	997.77	75.1
	459.68	834.68	3,000.00	2,165.32	27.8

CITY OF DOUGLAS
FUND SUMMARY
FOR THE QUARTER ENDING DECEMBER 31, 2023

HISTORIC PRSRVTN CMSN FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FUND REVENUE</u>					
MISCELLANEOUS LOCAL REVENUE:	450.00	900.00	1,800.00	900.00	50.0
	450.00	900.00	1,800.00	900.00	50.0
<u>FUND EXPENDITURES</u>					
HISTORIC PRESERVATION COMMISSI	.00	463.92	1,800.00	1,336.08	25.8
	.00	463.92	1,800.00	1,336.08	25.8
	450.00	436.08	.00	(436.08)	.0

CITY OF DOUGLAS
FUND SUMMARY
FOR THE QUARTER ENDING DECEMBER 31, 2023

UTILITY DEPOSIT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FUND REVENUE</u>					
MISCELLANEOUS LOCAL REVENUE:	553.54	1,108.39	.00	(1,108.39)	.0
	553.54	1,108.39	.00	(1,108.39)	.0
	553.54	1,108.39	.00	(1,108.39)	.0



Douglas Planning and Zoning Commission

January 15, 2024

City of Douglas – Council Chambers

101 North 4th Street

Douglas, Wyoming 82633

Call to Order

Chairman Hancock called the Douglas Planning and Zoning Commission to order at 5:30 p.m. and led the assembly in the Pledge of Allegiance. In response to the Chairman's request for roll call, the following were found present:

Members Present: Jay Hancock
Becky Renstrom
Robin Velasquez
Dave Patterson
Scott Bauman

Members Absent: None

City Staff Present: Clara Chaffin, Community Development Director
Heidi McCullough, Planning Technician

Agenda

Chairman Hancock introduced the agenda. Commissioner Velasquez moved to accept the agenda. Commissioner Bauman seconded the motion, and the motion was carried unanimously.

Minutes

Chairman Hancock introduced the minutes of the November 28, 2023, meeting. Commissioner Renstrom made a motion to accept the minutes. Commissioner Patterson seconded. The motion carried unanimously.

Election of Officers

Commissioner Velasquez nominated Jay Hancock as Chairman, Commissioner Renstrom seconded, and the motion was carried unanimously. Commissioner Velasquez nominated Scott Bauman as Vice Chairman, Commissioner Renstrom seconded, the motion passed unanimously.

Planning & Zoning Matters

A. CCSUB 01-24: Application by Acme Holding for at 120 State Highway 59 in Converse County.

Chairman Hancock opened the public hearing at 5:32 p.m. Director Chaffin reviewed the location, zoning data, surrounding land uses, and compliance with the Douglas Master Plan. Staff

recommendation was for approval. Applicant was not on hand, there were no public comments. Chairman Hancock closed the public hearing at 5:35pm. Commissioner Renstrom moved to recommend approval with staff recommendations, Commissioner Patterson seconded the motion, there was no discussion and Chairman Hancock called for the vote; the motion passed unanimously.

A. DEV 01-24: Application by Maverik, Inc for a Type B Development to build a gas station and convenience store in a B-2 General Business Zone at 1 Highway 93, Seven Trails Commerce Center, Parcel 4.

Chairman Hancock opened the public hearing at 5:36 p.m. Director Chaffin reviewed the location, zoning data, surrounding land uses, and compliance with the Douglas Master Plan and Strategic Doing. Staff recommendation was for approval. Jana Ward representing Maverik, Inc. and Ben Weaver representing Stantec were on hand to answer questions. There were no public comments. Commissioner Bauman moved to recommend approval with staff recommendations, Commissioner Velasquez seconded the motion. Commissioner Renstrom questioned the plans for the existing Maverik store, and Ms. Ward informed the Commission that they will be closing it. Chairman Hancock called for the vote; the motion passed unanimously.

Code Considerations

Director Chaffin discussed an update to the code regarding a change in ADA requirements to the building code, an amendment is being done to reflect those changes in our code. An additional Ordinance in being presented to adopt the newest National Electrical Code.

Staff Report – City Council Action on Forwarded Items

A. DEV 02-23: Application by First Northern Bank of Wyoming for a Type B Development in a B-1 Local Business District at 800 South 4th Street, Original Town of Douglas, Block 63, Lot 15.

Director Chaffin reported that the City Council had voted to approve the development with staff recommendations. Staff are reviewing the plans and waiting on the building permit application from the owners.

A. ZON 02-23: Application by Douglas Senior Citizens to Rezone from R-2 Medium Density Residential Zone to R-4 Mixed Residential Zone, the property at 404 1st Street West, Riverview, Lot 8, Block 2.

Director Chaffin reported that the City Council had voted to approve the rezone. A quitclaim deed will be forthcoming and then a minor plat amendment will be done.

Adjournment

There being no other business, Chairman Hancock called for a motion to adjourn the meeting. A motion to adjourn was made by Commissioner Renstrom and seconded by Commissioner Velasquez. With a unanimous vote Chairman Hancock adjourned the meeting at 5:45 p.m.

Chairman, Planning & Zoning Commission

Secretary, Planning & Zoning Commission

Clara Chaffin

From: noreply@civicplus.com
Sent: Saturday, January 13, 2024 3:55 AM
To: Perry Hershberger; J.D. Cox; Clara Chaffin; mnicole@cityofdouglas.org
Subject: Online Form Submittal: Good People Doing Good Things

Good People Doing Good Things

Who are you recognizing? Officers Luca Dowd and Ben Byler

What would you like to share? Both Officer Dowd and Officer Byler went above and beyond for their community. During the Extreme cold temperatures on the morning of January 13th, 2024, both officers responded to assist a subject with changing a tire. They did not let the -45 windchill stop them from showing a traveler how Douglas Police Department goes above and Beyond for the community they serve.

Email not displaying correctly? [View it in your browser.](#)