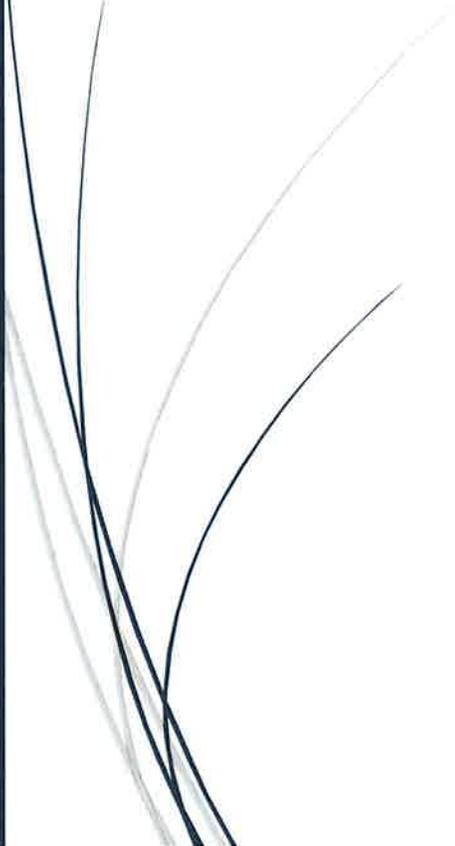




7/31/2022

City of Rawlins

Financial Performance Report

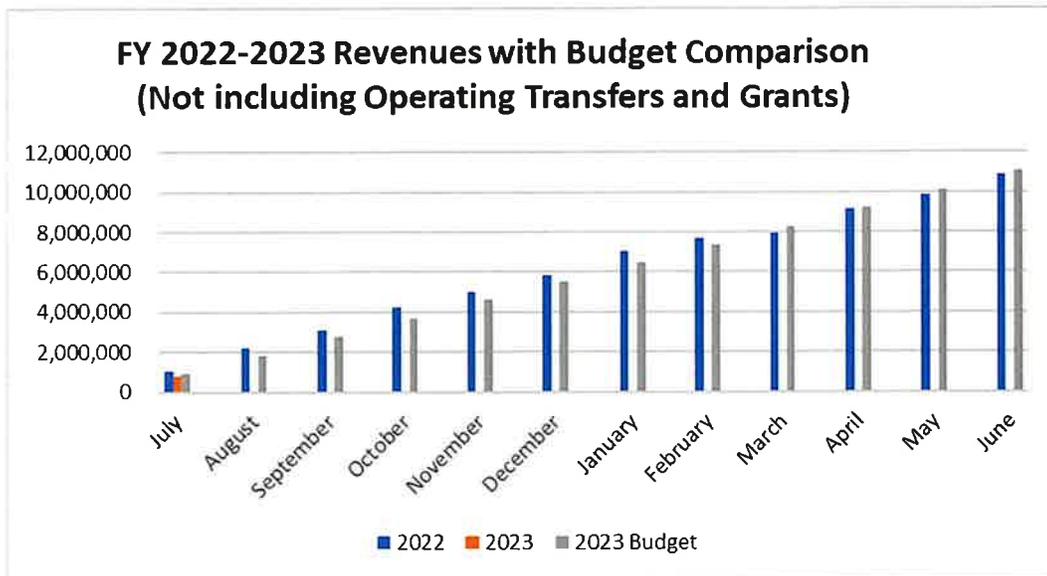


City of Rawlins
Finance Department
521 West Cedar
Rawlins, WY 82301



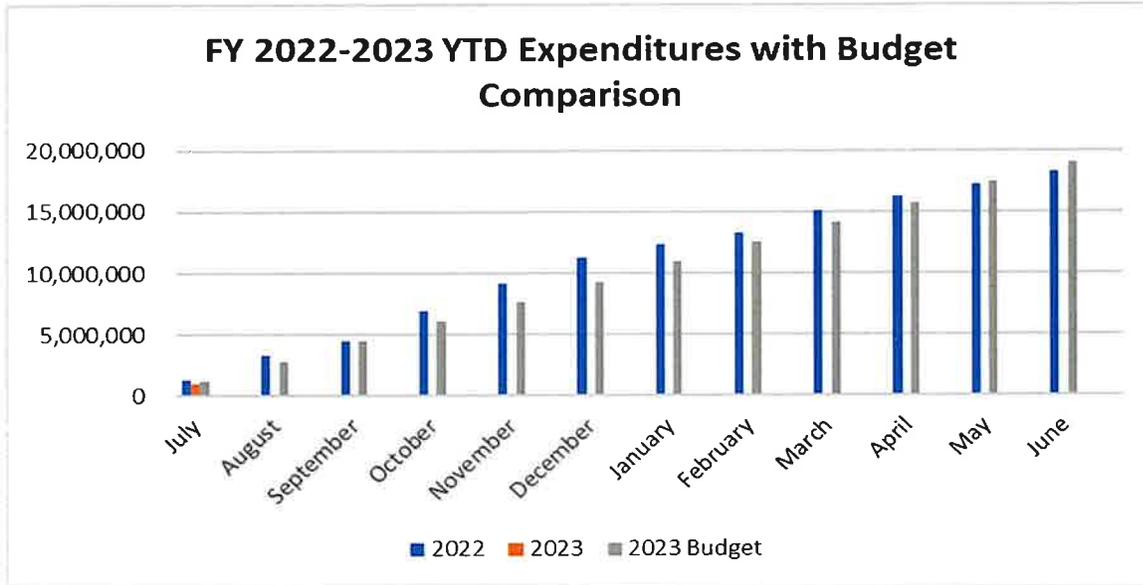
The CITY of **RAWLINS** WYOMING

General Fund Revenues



FY2023 YTD Change in GF Revenue as Compared to Prior Year				
	July 2021	July 2022	Variance	
Taxes and Assessments	\$846,439	\$621,325	(\$225,114)	-26.60%
Franchise Fees	27,468	92,425	64,957	236.48%
Intergovernmental	34,129	50,558	16,429	48.14%
Charges for Services	58,413	54,882	(3,531)	-6.05%
Lottery For Cities	18,137	0	(18,137)	-100.00%
Investment Interest	4,259	0	(4,259)	-100.00%
Miscellaneous	64,716	8,459	(56,257)	-86.93%
Subtotal	\$1,053,561	\$827,649	(\$225,912)	-21.44%
ARPA Grant	0	739,793	739,793	0.00%
Operating Transfers In	0	76,194	76,194	0.00%
Total Revenues	1,053,561	1,643,635	590,075	56.01%

General Fund Expenditures



General Fund Object	July 2021	July 2022	Variance	
Salaries	613,871.76	446,062.45	(167,809.31)	-27.34%
Employee Benefits	220,097.68	219,056.10	(1,041.58)	-0.47%
Purchased Services	289,807.80	239,048.38	(50,759.42)	-17.51%
Supplies	59,013.82	64,414.67	5,400.85	9.15%
Capital	127,974.23	5,093.40	(122,880.83)	-96.02%
Total Expenditures	1,310,765.29	973,675.00	(337,090.29)	-25.72%

Note: Salaries for July 2021 include three payrolls and salaries for July 2022 include two payrolls.

General Fund Object	Adopted Budget	July 2022	YTD	Above/Below Budget	2023
Salaries	5,796,937	446,062.45	446,062.45	5,350,874.55	7.69%
Employee Benefits	3,331,892	219,056.10	219,056.10	3,112,835.90	6.57%
Purchased Services	2,386,034	239,048.38	239,048.38	2,146,985.62	10.02%
Supplies	1,686,720	64,414.67	64,414.67	1,622,305.33	3.82%
Capital	1,217,586	5,093.40	5,093.40	1,212,492.60	0.42%
Total Expenditures	14,419,169	973,675.00	973,675.00	13,445,494.00	6.75%

FY 2022-2023 Change in General Fund Expenditures

	July 2021	July 2022	Variance	
City Council	\$19,680	\$17,609	(\$2,071)	-10.52%
City Manager	37,981	32,253	(5,728)	-15.08%
City Attorney	24,978	18,225	(6,753)	-27.04%
Municipal Judge	17,899	13,695	(4,205)	-23.49%
Information Technology	45,629	35,083	(10,546)	-23.11%
Human Resources	19,287	8,980	(10,307)	-53.44%
CATS Bus	5,251	3,931	(1,321)	-25.15%
Finance Department	45,158	32,252	(12,906)	-28.58%
Non Departmental	156,553	52,692	(103,861)	-66.34%
Public Works Administration	14,047	14,110	62	0.44%
Central Shops	17,405	12,998	(4,408)	-25.32%
Streets Division	182,820	42,041	(140,779)	-77.00%
Building Maintenance Facilities	57,301	69,353	12,052	21.03%
Community Development	9,292	7,051	(2,241)	-24.12%
Economic Development	0	9,791	9,791	0.00%
Grant Writer	0	6,554	6,554	0.00%
Building Code Enforcement	128	5,989	5,861	4590.62%
Police Administration	180,819	182,121	1,302	0.72%
Animal Control	16,492	10,014	(6,478)	-39.28%
911 Center	52,235	35,255	(16,980)	-32.51%
Fire Department	106,130	84,811	(21,320)	-20.09%
Code Enforcement	7,028	5,199	(1,829)	-26.03%
Ancillary	23,750	3,750	(20,000)	0.00%
Nonprofit Agencies	25,000	0	(25,000)	0.00%
Downtown Development	17,783	13,295	(4,488)	-25.24%
Wyoming Community Gas	0	0	0	0.00%
Dangerous Buildings	0	0	0	0.00%
Housing Expenses	0	0	0	0.00%
Golf Course	53,558	49,239	(4,319)	-8.06%
Club House	26,274	38,037	11,762	44.77%
Recreation Center	71,713	98,446	26,733	37.28%
Shooting Range	9,061	9,379	318	3.51%
Green Spaces	67,513	61,524	(5,988)	0.00%
Total Expenditures	\$1,310,765	\$973,675	(\$337,090)	-25.72%



The CITY of
RAWLINS
WYOMING

Summary of the July 2022 Financial Report

General Fund

Revenue

- Total Revenues Collected in July 2022 were \$1,643,635 as compared to \$1,053,561 during July 2021. This is an increase of \$590,074. Included in the increase is the one-time receipt of \$739,793 in American Rescue Plan Act of 2021 (ARPA) funds. The intended use of these funds is to supplement General Fund operations.
- Total Taxes and Assessments (retail sales tax, general use tax, motor vehicle tax, etc.) of \$621,325 collected in July 2022 was \$225,114 (26.6%) lower than the July 2021 total of \$846,439.
- Franchise Fees collected in July 2022 were \$92,425 which was \$64,957 higher than collections during July 2021 of \$27,468.

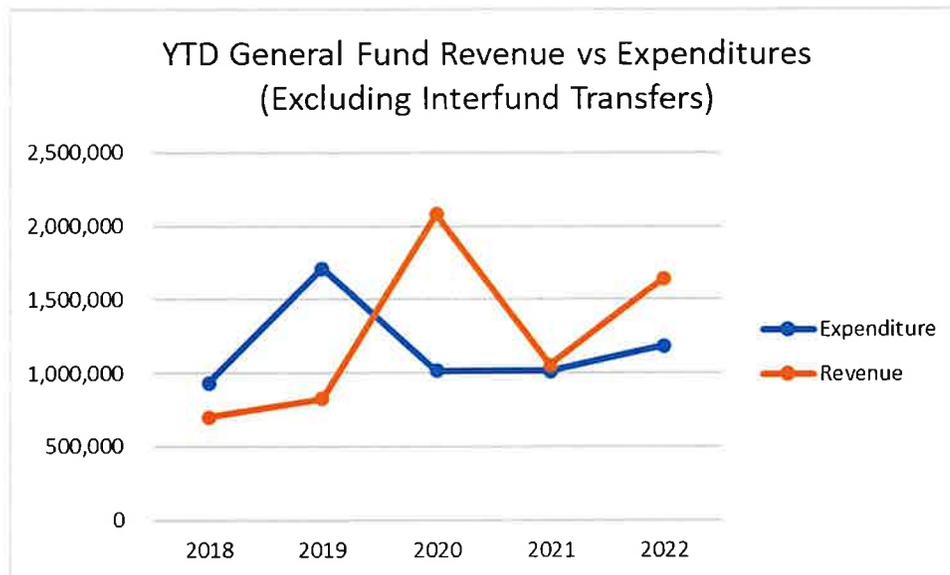
Expenditures

- Expenditures in July 2022 were \$973,675 as compared to \$1,310,765 in July 2021, a decrease of \$337,090.
- Due to the frequency of payroll, July 2021 included three payrolls where July 2022 included two payrolls. Payroll is disbursed every other week for a total of 26 payrolls a year. Each month will include a minimum of two payrolls and two months will include an additional third payroll. In Fiscal Year 2022 the additional third payroll will be disbursed in August. The total amount of the third payroll included in July 2022 is \$242,998 including \$7,042 in employee benefits.
- Non-departmental expenditures for July 2021 includes \$133,870.75 in payments for insurance expense. The decrease from July 2021 to July 2022 is the result of timing of the payment of insurance premiums.
- Included in the Streets Department July 2021 expense is a payment to STC Construction for work performed on the 2020 streets projects in the amount of \$127,884.

General Fund Overview and Analysis

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

The graph below depicts the year-to-date history of revenues and expenditures (excluding interfund transfer) for the General Fund from 2018 to 2022. For July 2022, the interfund transfers were \$1,067,439 from the General Fund to Recreational Services.



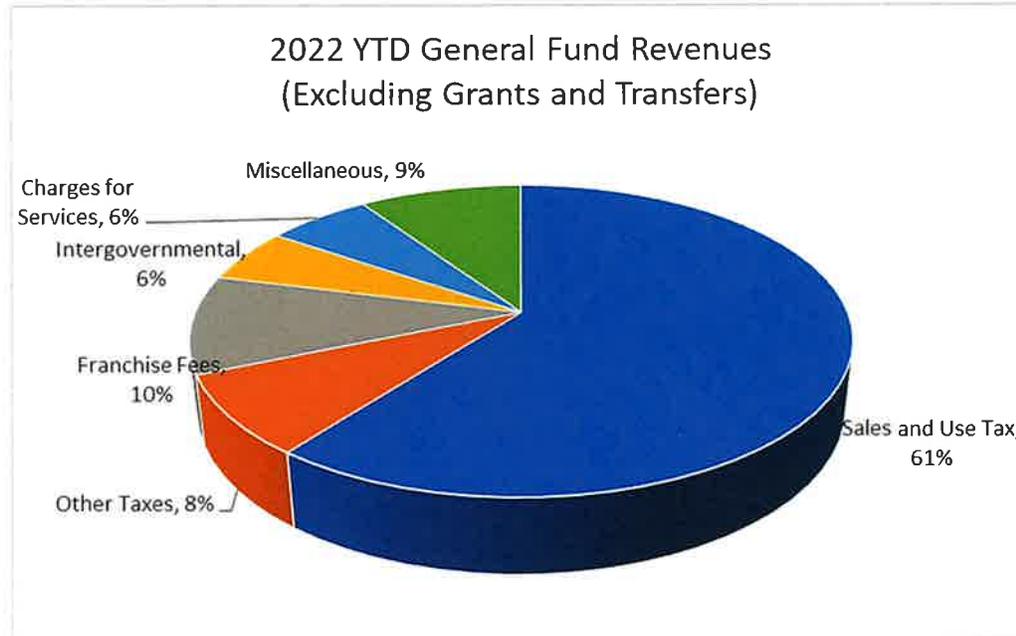
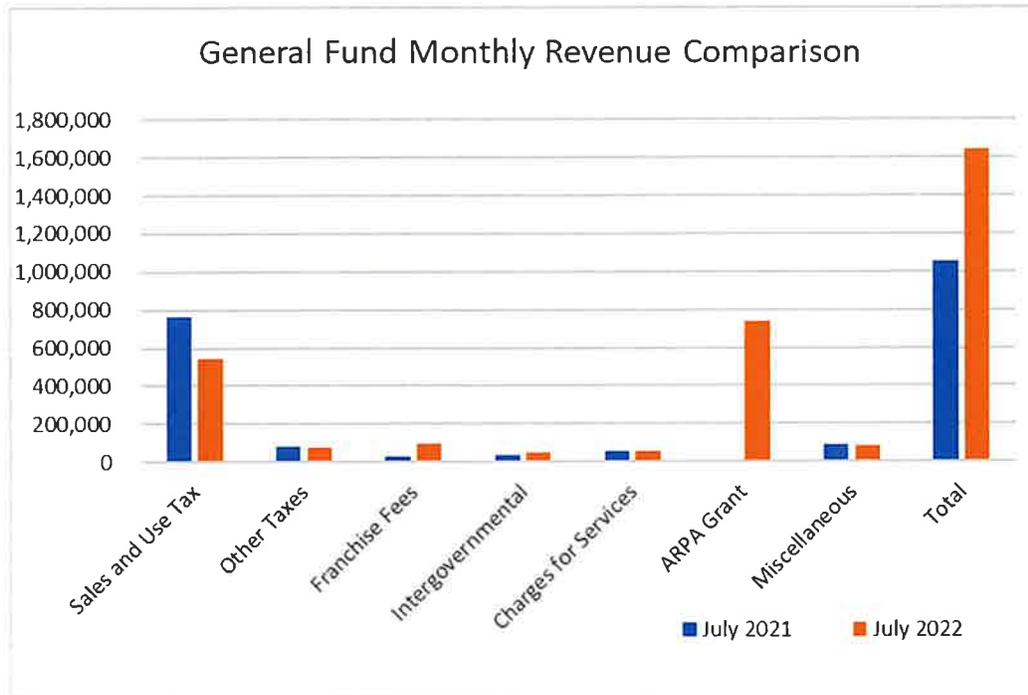
The increase in expenditures in FY2019 is the result of payment on street projects of \$555,081. The increase in revenue in FY2020 is the result of increased sales tax and use tax collected. The increase in revenue in FY2022 is the result of the receipt of ARPA funds of \$739,793.

General Fund	2022	2023	Increase/ (Decrease)	Increase/ (Decrease)
Year-to-Date Revenues	\$1,053,561	\$1,643,635	\$590,075	56.01%
Year-to-Date Expenditures	1,310,765	973,675	(337,090)	-25.72%
Net revenue over (under) expenditures	(\$257,205)	\$669,960	\$927,165	-360.48%

Revenues	Adopted Budget	July 2022	YTD	Above/(Below) Budget	2022
Sales & Use Tax					
Sales Tax	2,738,181	225,840	225,840	(2,512,341)	8.25%
County Option Sales Tax	2,595,294	215,020	215,020	(2,380,274)	8.29%
State Sales Tax Out of State	359,308	29,635	29,635	(329,673)	8.25%
State Use Tax	249,992	22,870	22,870	(227,122)	9.15%
County Options Use Tax	379,305	34,372	34,372	(344,933)	9.06%
State Use Tax Out of State	202,482	18,524	18,524	(183,958)	9.15%
Supplemental State Funding	730,000	0	0	(730,000)	0.00%
Federal Mineral Royalty	310,000	0	0	(310,000)	0.00%
Severance Tax	343,000	0	0	(343,000)	0.00%
Motor Vehicle Tax	250,000	26,137	26,137	(223,863)	10.45%
Property Tax	500,000	12,301	12,301	(487,699)	2.46%
Gasoline Tax	385,000	30,041	30,041	(354,959)	7.80%
Cigarette Tax	45,000	3,572	3,572	(41,428)	7.94%
Lodgers Tax	25,000	3,013	3,013	(21,987)	12.05%
Total Taxes	9,112,562	621,325	621,325	(8,491,237)	6.82%
Franchise Fees					
Black Hills Energy	210,000	62,470	62,470	(147,530)	29.75%
Rocky Mountain Power	380,000	26,760	26,760	(353,240)	7.04%
Charter Communications	97,000	1,667	1,667	(95,333)	1.72%
Fatbeam LLC	7,000	1,529	1,529	(5,472)	21.84%
Total Franchise Fees	694,000	92,425	92,425	(601,575)	13.32%
Intergovernmental					
911 Surcharge	75,000	3,426	3,426	(71,574)	4.57%
Animal Shelter Fees	9,000	1,342	1,342	(7,658)	14.91%
Municipal Judge	130,000	(1,644)	(1,644)	(131,644)	-1.26%
Court Bonds	10,000	18,622	18,622	8,622	186.22%
Advocate Grant - State	18,000	2,037	2,037	(15,963)	11.31%
Advocate Grant - Federal	52,000	4,335	4,335	(47,665)	8.34%
CATS Bus	1,400	60	60	(1,340)	4.28%
E-Citation	10,000	940	940	(9,060)	9.40%
Resource Office Reimbursement	75,000	0	0	(75,000)	0.00%
Other	24,300	21,440	21,440	(2,860)	88.23%
Total Intergovernmental	404,700	50,558	50,558	(354,142)	12.49%
Charges for Services					
Liquor Licenses	26,000	0	0	(26,000)	0.00%
Engineering/Building Permits	55,000	4,237	4,237	(50,763)	7.70%
Contractor Licenses	27,000	500	500	(26,500)	1.85%
Plan Reviews	25,000	1,325	1,325	(23,675)	5.30%
Land Leases/Sale	63,000	0	0	(63,000)	0.00%
Cemetery Fees	12,500	1,725	1,725	(10,775)	13.80%
Recreation Services	402,075	46,090	46,090	(355,985)	11.46%
Other	25,100	1,005	1,005	(24,095)	4.00%
Total Charges for Services	635,675	54,882	54,882	(580,793)	8.63%
Lottery For Cities	55,000	0	0	(55,000)	0.00%
Horse Racing	75,000	0	0	(75,000)	0.00%
ARPA Grant		739,793	739,793	739,793	0.00%
Investment Interest	40,000	0	0	(40,000)	0.00%
Operating Transfers	914,326	76,194	76,194	(838,132)	8.33%
Miscellaneous	33,500	8,459	8,459	(25,041)	25.25%
Total Revenues	11,964,763	1,643,635	1,643,635	(10,246,128)	13.74%

Expenditures	Adopted	July	YTD	Above/(Below)	
	Budget	2022		Budget	2022
City Council	\$98,335	\$17,609	\$17,609	(\$80,726)	17.91%
City Manager	423,976	32,253	32,253	(391,723)	7.61%
City Attorney	380,609	18,225	18,225	(362,384)	4.79%
Municipal Judge	227,448	13,695	13,695	(213,753)	6.02%
Information Technology	636,770	35,083	35,083	(601,687)	5.51%
Human Resources	263,694	8,980	8,980	(254,714)	3.41%
CATS Bus	67,824	3,931	3,931	(63,893)	5.80%
Finance Department	466,200	32,252	32,252	(433,948)	6.92%
Non Departmental	364,300	52,692	52,692	(311,608)	14.46%
Public Works Administration	250,961	14,110	14,110	(236,851)	5.62%
Central Shops	253,762	12,998	12,998	(240,764)	5.12%
Streets Division	949,867	42,041	42,041	(907,826)	4.43%
Building Maintenance Facilities	673,185	69,353	69,353	(603,832)	10.30%
Community Development	127,852	7,051	7,051	(120,801)	5.51%
Economic Development	134,212	9,791	9,791	(124,421)	7.30%
Grant Writer	107,700	6,554	6,554	(101,146)	6.09%
Building Code Enforcement	96,219	5,989	5,989	(90,230)	6.22%
Police Administration	2,896,961	182,121	182,121	(2,714,840)	6.29%
Animal Control	259,024	10,014	10,014	(249,010)	3.87%
911 Center	714,751	35,255	35,255	(679,496)	4.93%
Fire Department	1,489,701	84,811	84,811	(1,404,890)	5.69%
Code Enforcement	124,848	5,199	5,199	(119,649)	4.16%
Ancillary	105,000	3,750	3,750	(101,250)	3.57%
Nonprofit Agencies	121,100	0	0	(121,100)	0.00%
Downtown Development	172,917	13,295	13,295	(159,622)	7.69%
Wyoming Community Gas	0	0	0	0	0.00%
Dangerous Buildings	400,000	0	0	(400,000)	0.00%
Housing Expenses	75,000	49,239	49,239	(25,761)	65.65%
Golf Course	565,237	38,037	38,037	(527,200)	6.73%
Club House	242,456	98,446	98,446	(144,010)	40.60%
Recreation Center	954,318	9,379	9,379	(944,939)	0.98%
Shooting Range	129,752	61,524	61,524	(68,228)	47.42%
Green Spaces	645,190	0	0	(645,190)	0.00%
Total Expenditures	\$14,419,169	\$973,675	\$973,675	(\$13,445,494)	6.75%

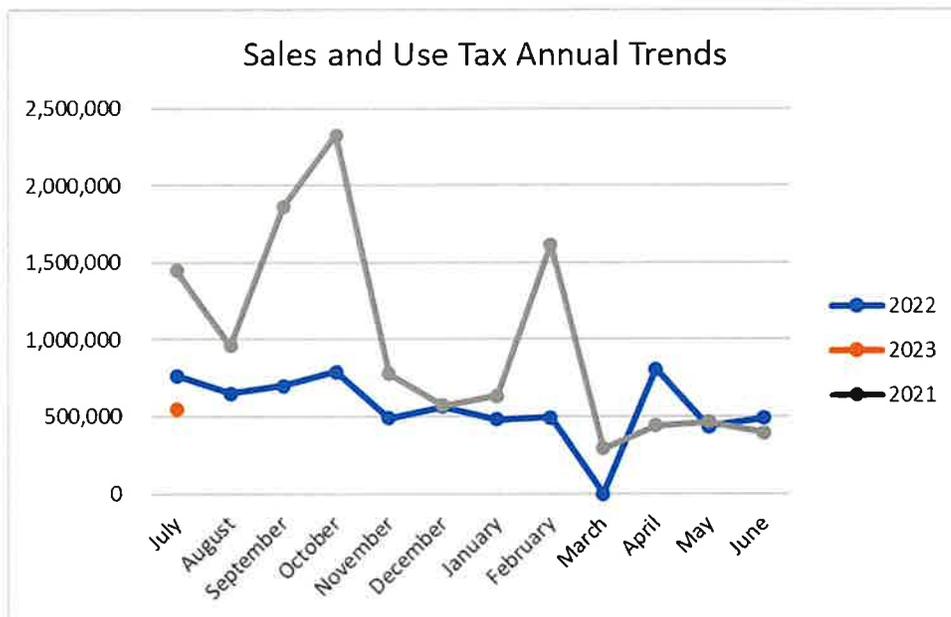
General Fund Revenues



Taxes

The major source of revenues for the General Fund is taxes. The following information is for actual year-to-date collections as of July 31, 2022, compared to the same period in 2021.

- **Property Tax** – Property taxes are collected based on the assessed value of the mill levy of properties in the City. Property taxes collected through July 2022 were \$12,301.
- **Sales Tax** – Overall, sales and use taxes were \$219,328 lower as of July 2022 compared to July 2022.
- **Motor Vehicle Tax** – Motor vehicle taxes are collected by the counties and remitted monthly to the city. Though July 2022, motor vehicle taxes collected were lower than the same period in 2021 by \$934.
- **Cigarette Tax** – These taxes are levied on the sale of cigarettes. Year-to-date collections are \$3,572 compared to \$4,983 as of July 2021, which is a decrease of 28%.
- **Franchise Fees** – Included in these revenues are fees related to various utilities. The city has collected \$92,425 as of July 2022, compared to \$27,468 for July 2021.



Intergovernmental Revenues

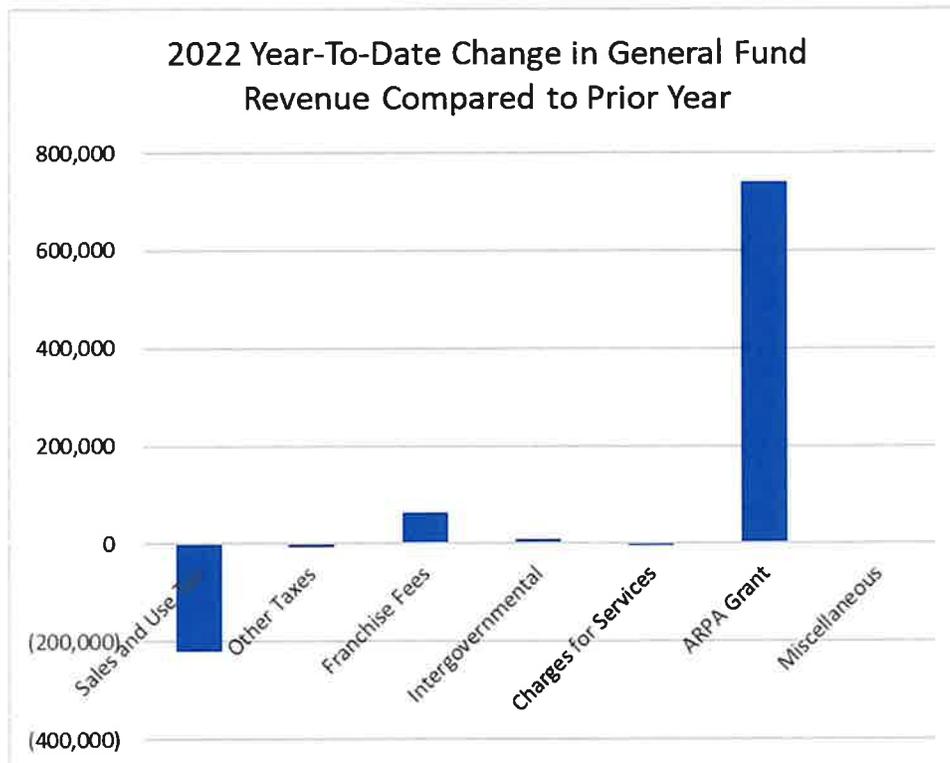
This category includes revenue recovery for several services which the city provides to other governments as well as federal, state and local shared revenues. Year-to-date intergovernmental are \$50,558 as compared to \$34,129 in 2022, an increase of \$16,429.

Charges for Services

There are several smaller fees that are charged by the city in various departments. Charges for services as of July 31, 2022 were 58,413, as compared to \$54,882 as of July 31, 2021, a decrease of \$3,531.

Investment Income

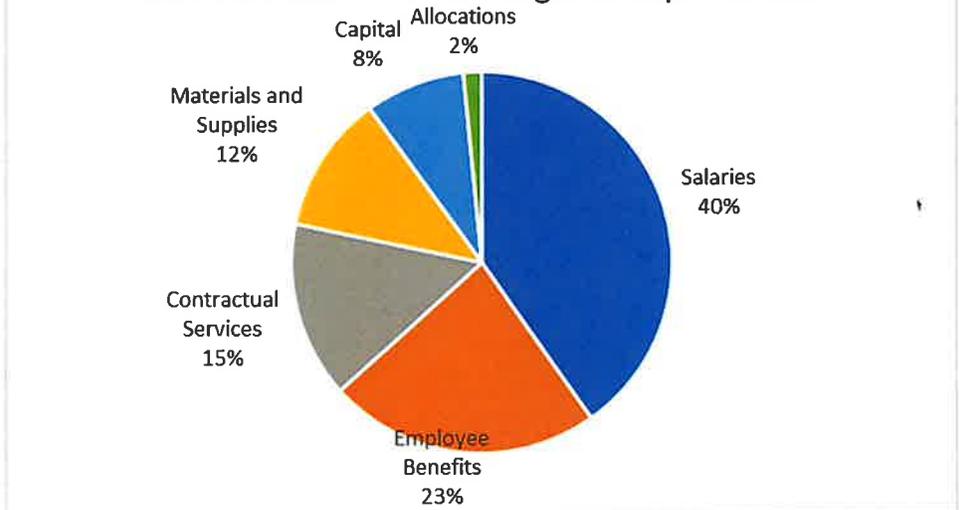
This is the amount of interest earned on the City's investments. As of July 2022, interest earning in the General Fund are \$4,259.



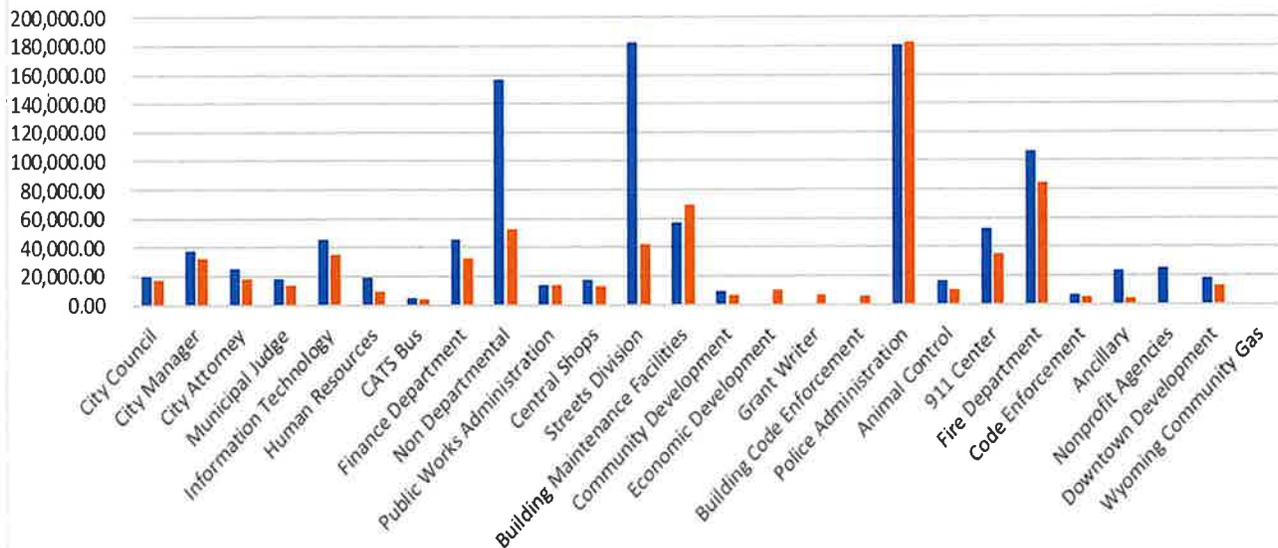
General Fund Expenditures

The total budgeted General Fund Expenditures for 2023 are \$14,419,169 excluding \$6,954,406 for Other Financing Uses and \$2,134,878 for Transfers. Of this amount, \$9,128,829 or 63%, is related to personnel costs (salaries and employee benefits). For the year-to date July 2022, General Fund expenditures were \$973,675 as compared to \$1,310,765 in July 2021, resulting in a decrease of \$337,090 (25.72%).

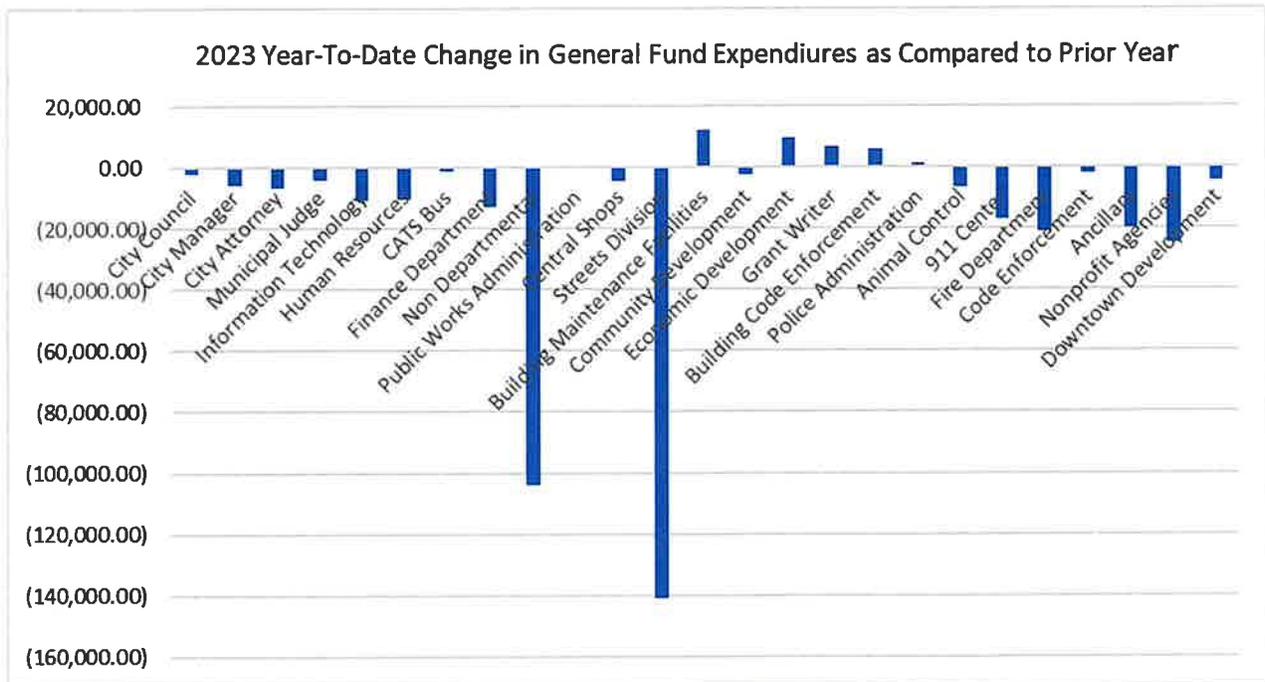
General Fund FY 2023 Budgeted Expenditures



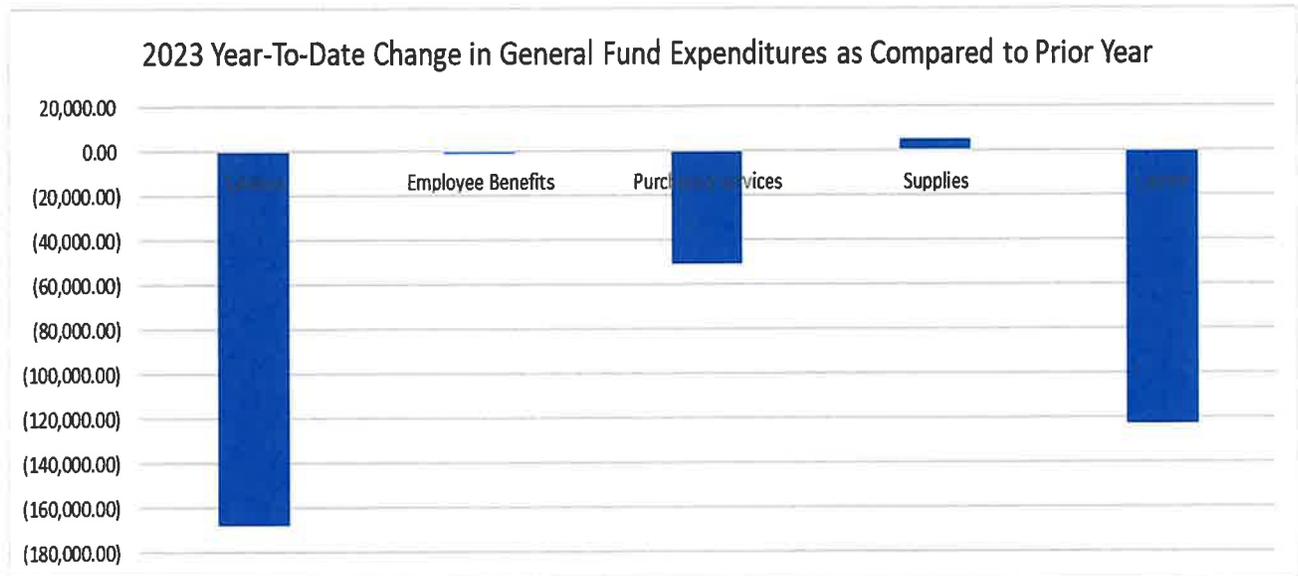
YTD General Fund Expenditures by Department



General Fund Expenditure Year-To-Change by Department



General Fund Expenditure Year-To-Date by Object



FY 2023 Capital Budget (All Funds)

General Fund

Information Technology

Replacement Computers \$30,000

Public Works Administration

Vehicle Trade in of Ford Explorer 50,000

Central Shops and Warehouse

New Shop Lift 20,000

Streets

Steel Wheel Roller 50,000

Downtown Striping and Crosswalks 40,000

Davis Street Extension 120,000

Police Administration

Replace (2) 2011 Ford Expeditions 130,000

Replace Handguns 44,430

Replace Tasers 75,825

New Boilers 52,446

Install Net Remote Terminal Unit 34,385

Animal Control

Replace (1) Animal Control Truck 65,000

Mobile Radios (2) Animal Control Vehicles 12,000

Fire Department

Self Contained Beathing Apparatus (8) 60,000

Replacement of Frefighter PPE (12) 40,000

Golf Course

Fairway Mower 64,000

Range Picking Unit 13,500

Golf Cart Lease 40,000

Recreation Center

Roller Skates 30,000

Replace Roof 93,000

Shooting Range

Trap Thrower Repair Kit 6,000

Green Spaces

Air Compressor 25,000

Parks Infrastructure 20,000

Entry Way Landscaping 20,000

Total General Fund

\$1,135,586

Impact Assistance Funds

Cash - Impact Assistance	<u>\$3,666,577</u>
Fund Balance, June 2013	39,342
Revenues Over Expenditures	<u>3,627,235</u>
Fund Balance, July 2022	<u>3,666,577</u>
Revenues - July 2013 through July 2022	4,238,791
Expenditures - July 2013 through July 2022	<u>611,555</u>
Revenues Over Expenditures	<u>\$3,627,235</u>

Budget Status	
Fiscal Year 2023 Per Budget	\$4,107,000
Approved Projects Through Budget	2,356,192
Encumbrances from Fiscal Year 2022	324,409
Addition of Ditch Witch	<u>30,771</u>
Total Expenditures	<u>2,711,372</u>
Remaining Fiscal Year 2023 Budget	\$1,395,628

Cash Remaining After Budget Allocations	
TB Flats	\$126,188
Gateway West	10,261
Ekola	56,381
Choke Cherry	834,121
Miscellaneous	<u>9,277</u>
Total Cash	<u>1,036,228</u>
Cash June 30, 2022	3,666,577
Less Encumbrances	<u>2,630,349</u>
Total Cash	<u>\$1,036,228</u>

Impact Assistance Projects Budgeted for Fiscal Year 2023

Item	Budget	Cost
Police Department		
Sign Board Trailer with Radar	17,000	
Ballistic Shields	4,500	
Entry Kits (Large)	1,300	
Entry Kits (Small)	600	
Additional Spillman Modules (GIS)	50,000	
Replace 2014 Ford Inceptors	62,500	
Fire Department		
Ambulance	32,850	
Ambulance	143,660	
Ambulance	73,490	
Life Pak CR-2 AED Public Use	17,000	
Replace Life Pak 1000 AED's	5,000	
Community Development		
Pro Baler HE-60	136,000	
New Electrical Service and Wiring	50,000	
Administration		
CATS Bus	100,000	
Facilities		
New Work Truck	50,000	
Lean To for Recycle Center	80,000	68,139
ADA Upgrades to City Hall	80,000	
Public Works		
Truck	70,000	
Waterline Infrastructure Needs	1,252,292	
Park and Recreation		
Golf Course Cart Path Repairs	50,000	
ADA Fixes at Parks	50,000	12,885
Concrete Repairs at Tully Park	30,000	
	2,356,192	81,024
Added from Fiscal Year 2022	324,409	
Add Ditch Witch	30,771	
Total Encumbrances	2,711,372	

Specific Purpose Tax 2019 (Sixth Penny)

Cash	<u>\$2,031,208</u>
Fund Balance, July 2020	0
Revenues Over Expenditures	<u>2,020,612</u>
Fund Balance, July 2022	<u>2,020,612</u>
Revenues - July 2020 through July 2022	4,035,175
Expenditures - July 2020 through July 2022	<u>2,014,563</u>
Revenues Over Expenditures	<u>\$2,020,612</u>

Capital Facilities Fund

Cash	<u>\$41,233</u>
Fund Balance, June 2013	40,537
Revenues Over Expenditures	<u>696</u>
Fund Balance, July 2022	<u>41,233</u>
Revenues - July 2013 through July 2022	696
Expenditures - July 2013 through July 2022	<u>0</u>
Revenues Over Expenditures	<u>\$696</u>

Capital Facilities Tax #2

Cash	<u>\$28,269</u>
Fund Balance, June 2013	11,566
Revenues Over Expenditures	<u>16,702</u>
Fund Balance, July 2022	<u>28,269</u>
Revenues - July 2013 through July 2022	918,658
Expenditures - July 2013 through July 2022	<u>901,956</u>
Revenues Over Expenditures	<u>\$16,702</u>



The CITY of
RAWLINS
 WYOMING

2023 Year-To-Date City Funds At-A Glance

	Revenue	Expenditure	Net Revenue Over/(Under) Expenditure
Governmental Fund Types			
General Fund	\$1,643,635	\$973,675	\$669,960
Impact Assistance	0	10,596	(10,596)
Capital Facilities Tax	0	0	0
Total Governmental Fund Types	1,643,635	984,271	659,365
Proprietary Fund Types			
Enterprise			
Water Fund	199,561	285,768	(86,206)
Sewer Fund	91,157	91,744	(586)
Landfill Fund	144,385	138,118	6,267
Recycling Fund	13,595	19,972	(6,377)
Internal Service			
Employee Insurance	178,268	10,891	167,377
Total Proprietary Fund Types	626,966	546,492	80,475
All Fund Types	\$2,270,601	\$1,530,762	\$739,839

City of Rawlins
Cash Flow Statement – Water Fund
July 31, 2022

	July 2022	YTD	FY2023 Budget	Above/(Below) Budget	2023
Revenue					
Water Usage Fees	192,948	192,948	2,100,000	(1,907,052)	9.19%
Miscellaneous	6,614	6,614	111,500	(104,886)	5.93%
Interest Income			10,000	(10,000)	0.00%
Total Revenue	<u>199,561</u>	<u>199,561</u>	<u>2,221,500</u>	<u>(2,021,939)</u>	<u>8.98%</u>
Expenditure					
Utilities Water					
Salaries	25,761	25,761	242,528	(216,767)	10.62%
Employee Benefits	12,527	12,527	200,311	(187,784)	6.25%
Purchased Services	427	427	128,450	(128,023)	0.33%
Supplies	14,308	14,308	180,500	(166,192)	7.93%
Capital	0	0	394,000	(394,000)	0.00%
Debt Service	34,577	34,577	84,914	(50,337)	40.72%
Transfer	1,443	1,443	17,318	(15,875)	8.33%
Total Utilities Water	<u>89,044</u>	<u>89,044</u>	<u>1,248,021</u>	<u>(1,158,977)</u>	<u>7.13%</u>
Water Treatment Plant					
Salaries	22,334	22,334	187,901	(165,567)	11.89%
Employee Benefits	15,214	15,214	153,132	(137,918)	9.94%
Purchased Services	22,488	22,488	487,000	(464,512)	4.62%
Supplies	102,720	102,720	363,050	(260,330)	28.29%
Capital	4,821	4,821	150,000	(145,179)	3.21%
Debt Service	0	0	314,274	(314,274)	0.00%
Transfer	29,147	29,147	409,758	(380,612)	7.11%
Total Water Treatment Plant	<u>196,724</u>	<u>196,724</u>	<u>2,065,115</u>	<u>(1,868,391)</u>	<u>9.53%</u>
Total Water Fund Expenditures	<u>285,768</u>	<u>285,768</u>	<u>3,313,136</u>	<u>(3,027,368)</u>	<u>8.63%</u>
Net Income (Loss)	(86,206)	(86,206)	(1,091,636)	1,005,430	7.90%
Cash Reserves			1,191,636		
Contingency			(100,000)		
Total Impact on Cash Reserves			<u>0</u>		

City of Rawlins

Cash Flow Statement – Sewer Fund

July 31, 2022

	<u>Month of</u> <u>July 2022</u>	<u>YDT as of</u> <u>July 2022</u>	<u>FY2023</u> <u>Budget</u>	<u>Above/(Below)</u> <u>Budget</u>	<u>2023</u>
Revenue					
Sewer Usage Fees	91,108	91,108	1,100,000	(1,008,892)	8.28%
Miscellaneous	50	50	13,000	(12,951)	0.38%
Interest Income			1,000	(1,000)	0.00%
Total Revenue	<u>91,157</u>	<u>91,157</u>	<u>1,114,000</u>	<u>(1,022,843)</u>	<u>8.18%</u>
Expenditures					
Utilities Sewer					
Salaries	17,900	17,900	199,824	(181,924)	8.96%
Employee Benefits	6,641	6,641	150,376	(143,735)	4.42%
Purchased Services	45	45	34,350	(34,305)	0.13%
Supplies	1,159	1,159	33,500	(32,341)	3.46%
Debt Service	22,788	22,788	160,275	(137,487)	14.22%
Transfer	777	777	9,323	(8,546)	8.33%
Total Utilities Sewer	<u>49,309</u>	<u>49,309</u>	<u>587,648</u>	<u>(538,339)</u>	<u>8.39%</u>
Wastewater Treatment					
Salaries	11,693	11,693	104,474	(92,781)	11.19%
Employee Benefits	6,941	6,941	63,139	(56,198)	10.99%
Purchased Services	5,915	5,915	125,750	(119,835)	4.70%
Supplies	666	666	10,200	(9,534)	6.53%
Capital			170,000	(170,000)	0.00%
Transfer	17,219	17,219	206,632	(189,413)	8.33%
Total Wastewater Treatment	<u>42,434</u>	<u>42,434</u>	<u>680,195</u>	<u>(637,761)</u>	<u>6.24%</u>
Total Sewer Fund Expenditures	<u>91,744</u>	<u>91,744</u>	<u>1,267,843</u>	<u>(1,176,099)</u>	<u>7.24%</u>
Net Income (Loss)	<u>(586)</u>	<u>(586)</u>	<u>(153,843)</u>	<u>153,257</u>	<u>0.38%</u>
Cash Reserves			253,843		
Contingency			<u>(100,000)</u>		
Total Impact on Cash Reserves			<u>0</u>		

City of Rawlins
Cash Flow Statement – Landfill Fund
July 31, 2022

	<u>Month of</u> <u>July 2022</u>	<u>YDT as of</u> <u>July 2022</u>	<u>FY2023</u> <u>Budget</u>	<u>Above/(Below)</u> <u>Budget</u>	<u>2023</u>
Revenue					
Gate Fees	91,229	91,229	1,075,000	(983,771)	8.49%
Solid Waste Fees	53,155	53,155	635,000	(581,845)	8.37%
Salavage			7,000	(7,000)	0.00%
Interest Income			800	(800)	0.00%
Total Revenue	<u>144,385</u>	<u>144,385</u>	<u>1,717,800</u>	<u>(1,573,415)</u>	<u>8.41%</u>
Expenditures					
Landfill Expense					
Salaries	25,981	25,981	268,267	(242,286)	9.68%
Employee Benefits	13,284	13,284	136,148	(122,864)	9.76%
Purchased Services	74,156	74,156	845,760	(771,604)	8.77%
Supplies	2,903	2,903	28,750	(25,847)	10.10%
Capital	0	0	34,000	(34,000)	0.00%
Debt Service	0	0	54,389	(54,389)	0.00%
Transfer	21,794	21,794	261,525	(239,731)	8.33%
Total Landfill Expenditures	<u>138,118</u>	<u>138,118</u>	<u>1,628,839</u>	<u>(1,490,721)</u>	<u>8.48%</u>
Net Income (Loss)	<u>6,267</u>	<u>6,267</u>	<u>88,961</u>	<u>(82,694)</u>	<u>7.04%</u>
Cash Reserves			100,000		
Contingency			<u>(188,961)</u>		
Total Impact on Cash Reserves			0		

City of Rawlins
Cash Flow Statement – Recycle Fund
July 31, 2022

	Month of <u>July 2022</u>	YDT as of <u>July 2022</u>	FY2023 <u>Budget</u>	Above/(Below) <u>Budget</u>	<u>2023</u>
Revenue					
Recycling Monthly Fee	\$12,601	\$12,601	\$300,000	(\$287,399)	4.20%
Recycling	994	994	7,000	(6,006)	14.20%
Total Revenue	<u>13,595</u>	<u>13,595</u>	<u>307,000</u>	<u>(293,405)</u>	<u>4.43%</u>
Expenditures					
Recycling Center					
Salaries	12,344	12,344	128,010	(115,666)	9.64%
Employee Benefits	6,540	6,540	89,782	(83,243)	7.28%
Purchased Services	856	856	23,000	(22,144)	3.72%
Supplies	232	232	14,500	(14,268)	1.60%
Capital			85,000	(85,000)	0.00%
Total Recycling Center Expenditures	<u>19,972</u>	<u>19,972</u>	<u>340,292</u>	<u>(320,320)</u>	<u>5.87%</u>
Net Income (Loss)	(6,377)	(6,377)	(33,292)	26,915	19.15%
Cash Reserves			83,292		
Contingency			(50,000)		
Total Impact on Cash Reserves			0		