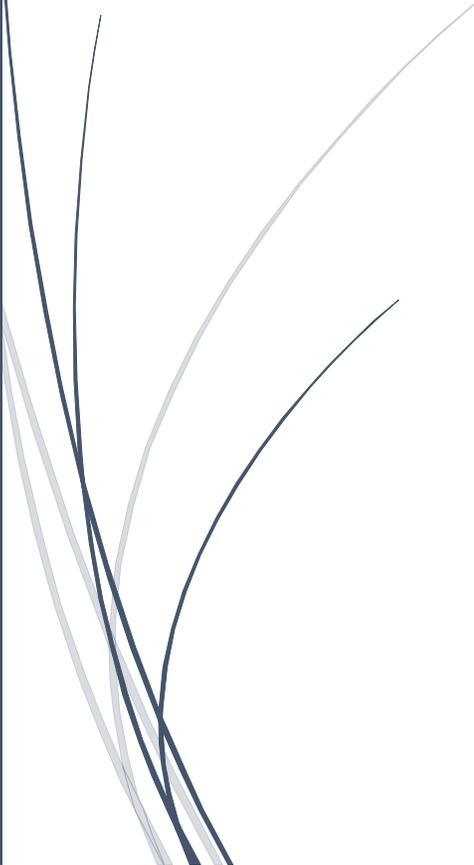


8/31/2022

City of Rawlins

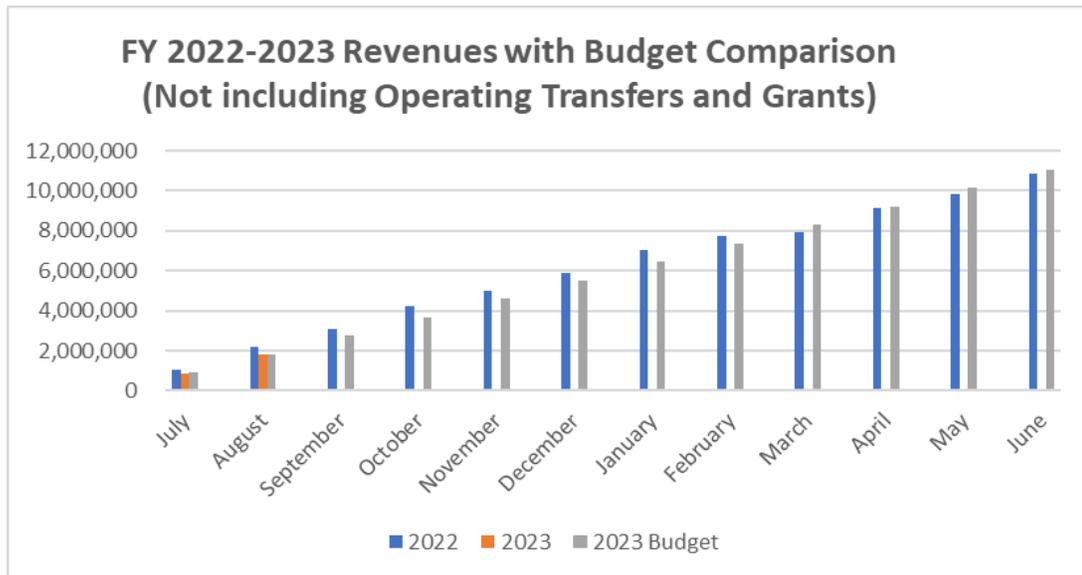
Financial Performance Report



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

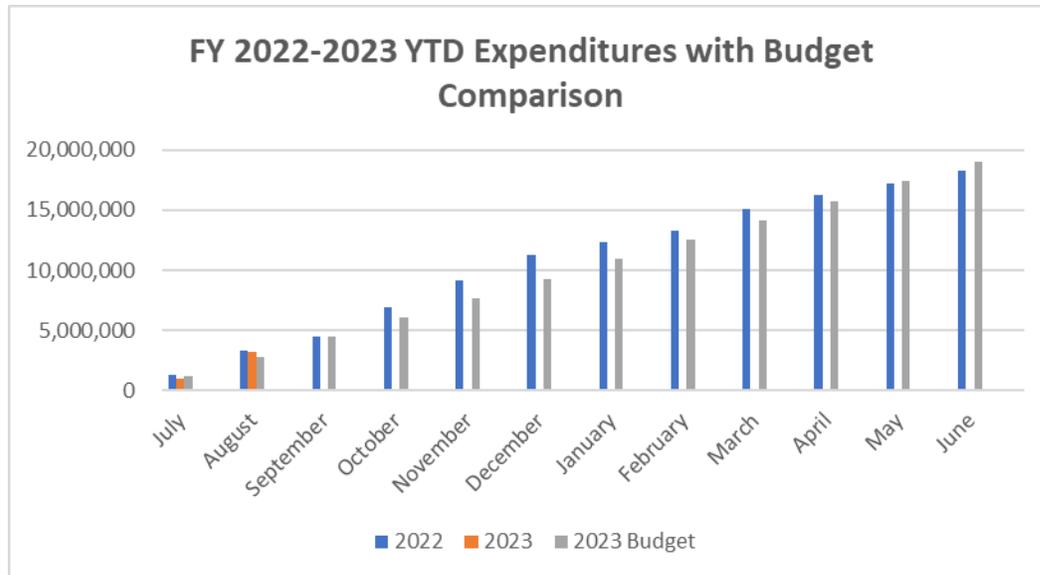


General Fund Revenues



FY2023 YTD Change in GF Revenue as Compared to Prior Year				
	YTD Aug 2021	YTD Aug 2022	Variance	
Taxes and Assessments	\$1,857,759	\$1,340,052	(\$517,707)	-27.87%
Franchise Fees	126,099	133,174	7,075	5.61%
Intergovernmental	55,537	165,613	110,075	198.20%
Charges for Services	113,979	126,219	12,240	10.74%
Lottery For Cities - Gaming	18,137	21,727	3,590	19.79%
Investment Interest	8,555	6,500	(2,055)	-24.02%
Miscellaneous	(115)	20,140	20,255	-17544.68%
Subtotal	2,179,950	1,813,424	(366,527)	-16.81%
ARPA Grant	0	739,793	739,793	0.00%
Operating Transfers In	600,000	152,388	(447,612)	-74.60%
Total Revenues	\$2,779,950	\$2,705,604	(\$74,346)	-2.67%

General Fund Expenditures



General Fund Object	YTD Aug 2021	YTD Aug 2022	Variance	
Salaries	\$1,026,056	\$1,092,776	\$66,720	6.50%
Employee Benefits	406,183	492,768	86,584	21.32%
Purchased Services	391,541	320,156	(71,385)	-18.23%
Supplies	98,737	118,185	19,448	19.70%
Capital	429,961	63,486	(366,475)	-85.23%
Allocations	54,125	56,525	2,400	4.43%
Operating Transfers	600,000	1,067,439	467,439	77.91%
Total Expenditures	\$3,006,603	\$3,211,335	\$204,732	6.81%

General Fund Object	Adopted			Above/Below	
	Budget	Aug 2022	YTD Aug 2022	Budget	2023
Salaries	\$5,796,937	\$425,526	\$1,092,776	\$4,704,161	18.85%
Employee Benefits	3,331,892	228,402	492,768	2,839,124	14.79%
Purchased Services	2,634,934	101,641	320,156	2,314,778	12.15%
Supplies	1,686,720	49,401	118,185	1,568,535	7.01%
Capital	1,217,586	58,392	63,486	1,154,100	5.21%
Allocations	226,100	25,150	56,525	169,575	25.00%
Operating Transfers	2,134,878	0	1,067,439	1,067,439	50.00%
Total Expenditures	\$17,029,047	\$888,511	\$3,211,335	\$13,817,712	18.86%

FY 2022-2023 Change in General Fund Expenditures				
	YTD Aug 2021	YTD Aug 2022	Variance	
City Council	\$26,076	\$25,892	(\$183)	-0.70%
City Manager	66,046	77,312	11,265	17.06%
City Attorney	42,185	46,505	4,320	10.24%
Municipal Judge	32,224	31,722	(502)	-1.56%
Information Technology	47,344	72,991	25,647	54.17%
Human Resources	47,964	33,568	(14,396)	-30.01%
CATS Bus	9,196	9,840	644	7.00%
Finance Department	81,532	79,584	(1,948)	-2.39%
Non Departmental	767,998	1,146,578	378,580	49.29%
Public Works Administration	18,637	33,417	14,780	79.31%
Central Shops	35,783	33,790	(1,993)	-5.57%
Streets Division	467,788	104,558	(363,230)	-77.65%
Building Maintenance Facilities	101,447	116,574	15,127	14.91%
Community Development	17,140	21,744	4,604	26.86%
Economic Development	0	20,185	20,185	0.00%
Grant Writer	0	16,067	16,067	0.00%
Building Code Enforcement	447	15,352	14,904	3332.97%
Police Administration	391,172	424,019	32,847	8.40%
Animal Control	27,182	25,497	(1,685)	-6.20%
911 Center	88,794	92,798	4,004	4.51%
Fire Department	191,687	208,984	17,297	9.02%
Code Enforcement	11,933	12,799	866	7.26%
Ancillary	23,750	26,250	2,500	0.00%
Nonprofit Agencies	30,375	30,275	(100)	0.00%
Downtown Development	30,480	32,220	1,741	5.71%
Wyoming Community Gas	0	0	0	0.00%
Dangerous Buildings	0	0	0	0.00%
Housing Expenses	0	36	36	0.00%
Golf Course	87,803	82,138	(5,665)	-6.45%
Club House	49,596	55,566	5,971	12.04%
Recreation Center	117,883	183,664	65,780	55.80%
Shooting Range	15,757	16,139	382	2.43%
Green Spaces	178,385	135,272	(43,113)	0.00%
Total Expenditures	\$3,006,603	\$3,211,335	\$204,732	6.81%



Summary of the August 2022 Financial Report

General Fund

Revenue

- Total Revenues Collected in August 2022 were \$2,705,604 as compared to \$2,779,950 during August 2021. This is a decrease of \$74,346. Each year the City of Rawlins receives a payment from the State of Wyoming for supplemental state funds. These funds supplement sales taxes that would have been collected if groceries were still taxable. The City of Rawlins received \$273,818 in August 2021 in supplemental state funding. The City has not received the payment for Fiscal Year 2023 as of August 31, 2022. Payment is expected in September 2022. Included in the August 2023 total is the one-time receipt of \$739,793 in American Rescue Plan Act of 2021 (ARPA) funds. These are federal funds passed through the State of Wyoming intended to lessen the effects of the COVID 19 pandemic. 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 \$1,340,052 collected as of August 2021 were \$517,707 (27.9%) lower than the August 2021 total of \$1,857,759. One factor in the decrease is the timing of the supplemental state funds.
- Franchise Fees collected as of August 2022 were \$133,174 which was \$7,075 higher than collections as of August 2021 of \$126,099.
- Intergovernmental Revenues of \$165,613 collected as of August 2022 were \$110,075 higher than the August 2021 total of \$55,537. Included in the August 2022 total is a timing difference of \$75,000 related to reimbursement from the Carbon County School District No.1 for the Student Resource Officer. Payment of \$75,000 was received in September 2021 for Fiscal Year 2022.

Expenditures

- Expenditures in August 2022 were \$3,211,335 as compared to \$3,006,603 in August 2021, a decrease of \$204,732.
- Payroll for the City of Rawlins is paid every other week. Due to the frequency, the salaries and wages paid as of August 31, 2022 are higher than the expected budgeted amount. As

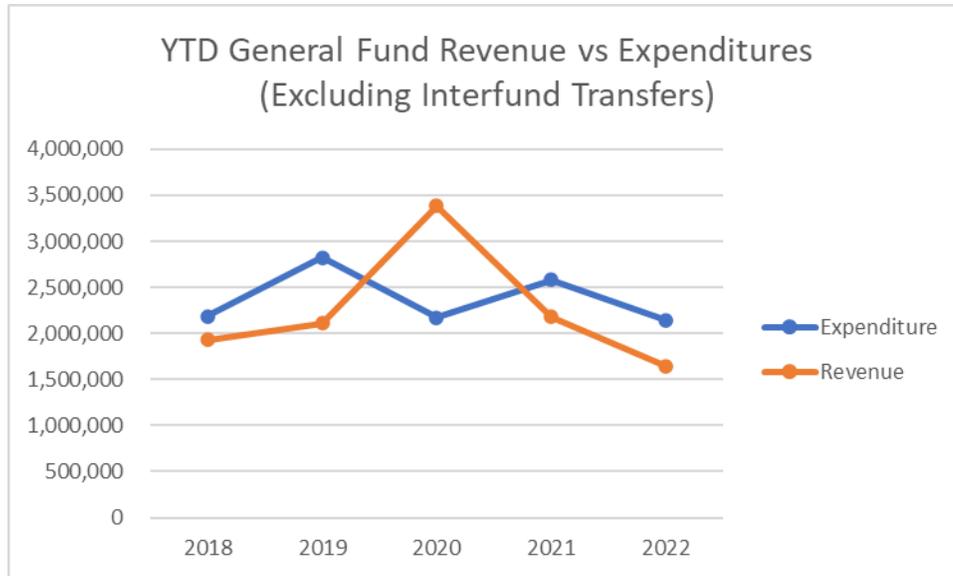
of August 31, 2022 five payrolls have been paid, where the expected amount is calculated based on 26 payrolls per year or four payroll paid as of August 31, 2022.

- Salaries have increased 6.50% from \$1,026,056 in August 2021 to \$1,092,776 in August 2022. Factors leading to the increase include the 3% COLA and three various positions that were vacant or not hired yet in August 2021 including Economic Development Director, Grant Writer, and Building Code Enforcement.
- Employee benefits increased 21.32% from \$406,183 in August 2021 to \$492,768 in August 2022. Included in the increase is 2% added to Workers Compensation premiums, 8% added to employee health insurance and an increase in the number of family policies. Benefits for the three employees added in August 2022 also added to the increase.
- Non-departmental expenditures for August 2021 includes \$600,000 in transfers to the Recreation Departments, the August 2022 balance includes \$1,067,439, which represents one-half the budget.
- Included in the Streets Department August 2021 expense is a payment to STC Construction for work performed on the 2020 streets projects in the amount of \$366,952.

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 August 2022, the interfund transfers were \$1,067,439 from the General Fund to Recreational Services.



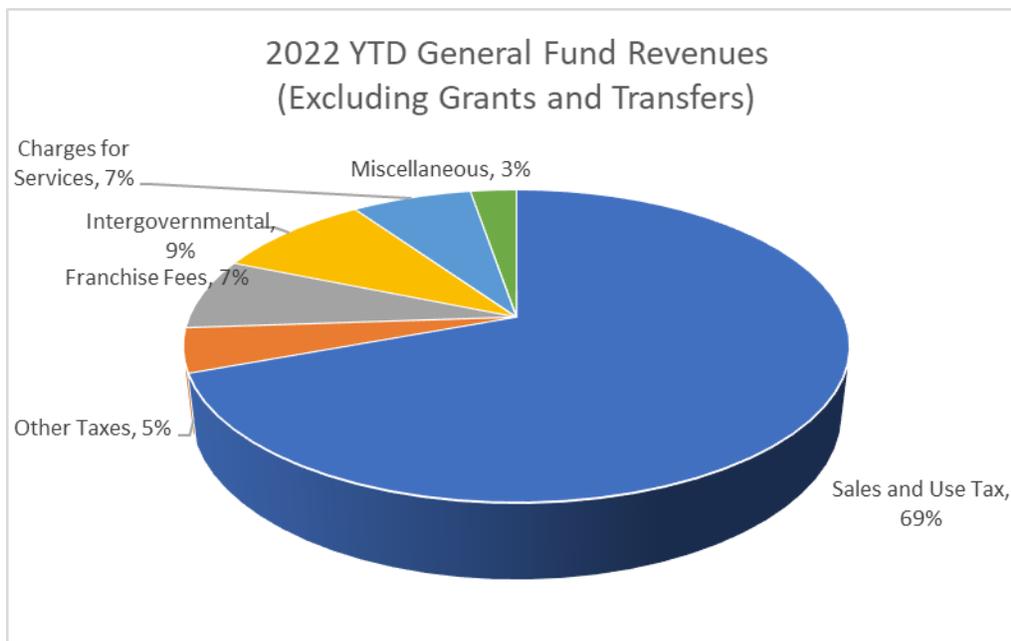
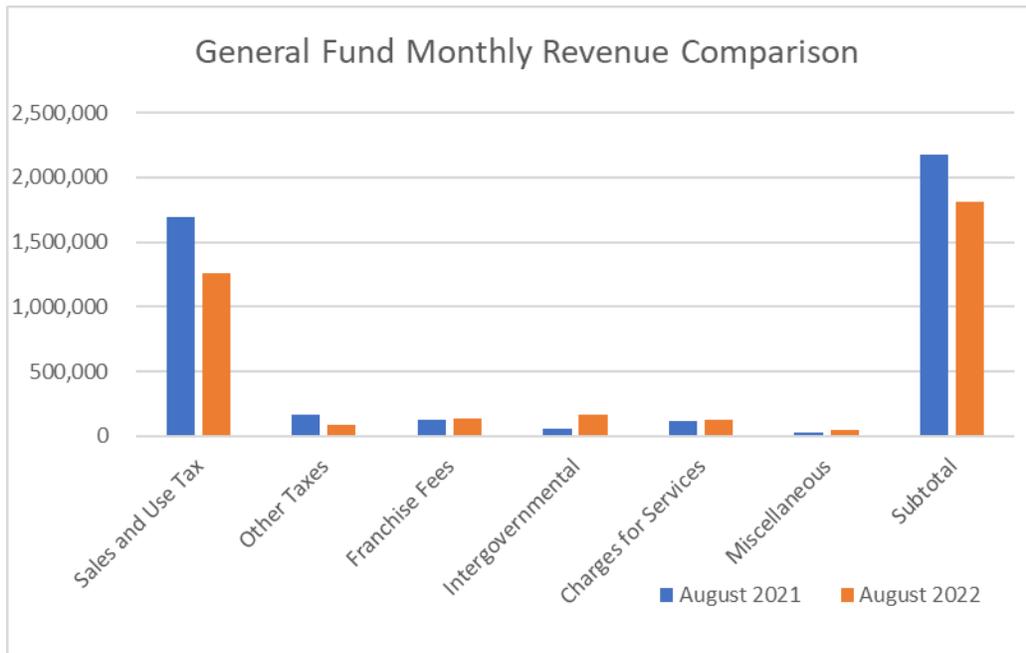
The increase in expenditures in FY2019 is the result of payment on street projects of \$555,081. The increase in revenue in FY2020 is the result of increased sales tax and use tax collected. The increase in revenue in FY2022 is the result of the receipt of ARPA funds of \$739,793.

General Fund	2022	2023	Increase/ (Decrease)	Increase/ (Decrease)
Year-to-Date Revenues	\$2,779,950	\$2,705,604	(\$74,346)	-2.67%
Year-to-Date Expenditures	<u>3,006,603</u>	<u>3,211,335</u>	<u>204,732</u>	<u>6.81%</u>
Net revenue over (under) expenditures	(\$226,653)	(\$505,731)	(\$279,078)	123.13%

Revenues	Adopted Budget	August 2022	August YTD	Above/(Below) Budget	2023
Sales & Use Tax					
Sales Tax	\$2,738,181	\$287,942	\$513,782	-\$2,224,399	18.76%
County Option Sales Tax	2,595,294	271,644	486,665	(2,108,629)	18.75%
State Sales Tax Out of State	359,308	37,784	67,419	(291,889)	18.76%
State Use Tax	249,992	34,420	57,290	(192,702)	22.92%
County Options Use Tax	379,305	51,318	85,690	(293,615)	22.59%
State Use Tax Out of State	202,482	27,879	46,403	(156,079)	22.92%
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	0	26,137	(223,863)	10.45%
Property Tax	500,000	0	12,301	(487,699)	2.46%
Gasoline Tax	385,000	0	30,041	(354,959)	7.80%
Cigarette Tax	45,000	3,590	7,162	(37,838)	15.92%
Lodgers Tax	25,000	4,150	7,162	(17,838)	28.65%
Total Taxes	9,112,562	718,727	1,340,052	(7,772,510)	14.71%
Franchise Fees					
Black Hills Energy	210,000	0	62,470	(147,530)	29.75%
Rocky Mountain Power	380,000	22,119	48,878	(331,122)	12.86%
Charter Communications	97,000	18,630	20,297	(76,703)	20.93%
Fatbeam LLC	7,000	0	1,529	(5,472)	21.84%
Total Franchise Fees	694,000	40,749	133,174	(560,826)	19.19%
Intergovernmental					
911 Surcharge	75,000	11,850	15,277	(59,723)	20.37%
Animal Shelter Fees	9,000	953	2,295	(6,705)	25.50%
Municipal Judge	130,000	12,711	11,067	(118,933)	8.51%
Court Bonds	10,000	(6,892)	11,730	1,730	117.30%
Advocate Grant - State	18,000	1,495	3,531	(14,469)	19.62%
Advocate Grant - Federal	52,000	4,247	8,582	(43,418)	16.50%
CATS Bus	1,400	197	257	(1,143)	18.37%
E-Citation	10,000	880	1,820	(8,180)	18.20%
Resource Office Reimbursement	75,000	75,000	75,000	0	100.00%
Other	24,300	14,613	36,053	11,753	148.37%
Total Intergovernmental	404,700	115,055	165,613	(239,087)	40.92%
Charges for Services					
Liquor Licenses	26,000	0	0	(26,000)	0.00%
Engineering/Building Permits	55,000	8,695	12,932	(42,068)	23.51%
Contractor Licenses	27,000	412	912	(26,088)	3.38%
Plan Reviews	25,000	4,428	5,753	(19,247)	23.01%
Land Leases/Sale	63,000	6,000	6,000	(57,000)	9.52%
Cemetery Fees	12,500	2,330	4,055	(8,445)	32.44%
Recreation Services	402,075	49,287	95,376	(306,699)	23.72%
Other	25,100	185	1,190	(23,910)	4.74%
Total Charges for Services	635,675	71,337	126,219	(509,456)	19.86%
Lottery For Cities	55,000	11,496	11,496	(43,504)	20.90%
Horse Racing	75,000		10,230	(64,770)	13.64%
ARPA Grant		739,793	739,793	739,793	0.00%
Investment Interest	40,000		6,500	(33,500)	16.25%
Operating Transfers	914,326	76,194	152,388	(761,938)	16.67%
Miscellaneous	33,500	8,459	20,140	(13,360)	60.12%
Total Revenues	\$11,964,763	\$1,781,810	\$2,705,604	(\$9,259,159)	22.61%

Expenditures	Adopted Budget	August 2022	YTD	Above/(Below) Budget	2022
City Council	\$98,335	\$5,366	\$25,892	(\$72,443)	26.33%
City Manager	423,976	32,567	77,312	(346,664)	18.23%
City Attorney	380,609	19,877	46,505	(334,104)	12.22%
Municipal Judge	227,448	12,073	31,722	(195,726)	13.95%
Information Technology	636,770	24,111	72,991	(563,779)	11.46%
Human Resources	263,694	20,499	33,568	(230,126)	12.73%
CATS Bus	67,824	4,191	9,840	(57,984)	14.51%
Finance Department	466,200	34,654	79,584	(386,616)	17.07%
Non Departmental	364,300	14,203	1,146,578	782,278	314.73%
Public Works Administration	250,961	14,125	33,417	(217,544)	13.32%
Central Shops	253,762	16,821	33,790	(219,972)	13.32%
Streets Division	949,867	47,107	104,558	(845,309)	11.01%
Building Maintenance Facilities	673,185	37,167	116,574	(556,611)	17.32%
Community Development	127,852	11,533	21,744	(106,108)	17.01%
Economic Development	134,212	6,754	20,185	(114,027)	15.04%
Grant Writer	107,700	6,657	16,067	(91,633)	14.92%
Building Code Enforcement	96,219	6,045	15,352	(80,867)	15.95%
Police Administration	2,896,961	172,452	424,019	(2,472,942)	14.64%
Animal Control	259,024	10,061	25,497	(233,527)	9.84%
911 Center	714,751	40,883	92,798	(621,953)	12.98%
Fire Department	1,489,701	93,126	208,984	(1,280,717)	14.03%
Code Enforcement	124,848	5,320	12,799	(112,049)	10.25%
Ancillary	105,000	17,500	26,250	(78,750)	25.00%
Nonprofit Agencies	121,100	7,650	30,275	(90,825)	25.00%
Downtown Development	172,917	13,490	32,220	(140,697)	18.63%
Wyoming Community Gas	0	0	0	0	0.00%
Dangerous Buildings	400,000	0	0	(400,000)	0.00%
Housing Expenses	75,000	0	36	(74,964)	0.05%
Golf Course	565,237	32,899	82,138	(483,099)	14.53%
Club House	242,456	16,727	55,566	(186,890)	22.92%
Recreation Center	954,318	84,144	183,664	(770,654)	19.25%
Shooting Range	129,752	6,760	16,139	(113,613)	12.44%
Green Spaces	645,190	73,747	135,272	(509,919)	20.97%
Total Expenditures	\$14,419,169	\$888,511	\$3,211,335	(\$11,207,834)	22.27%

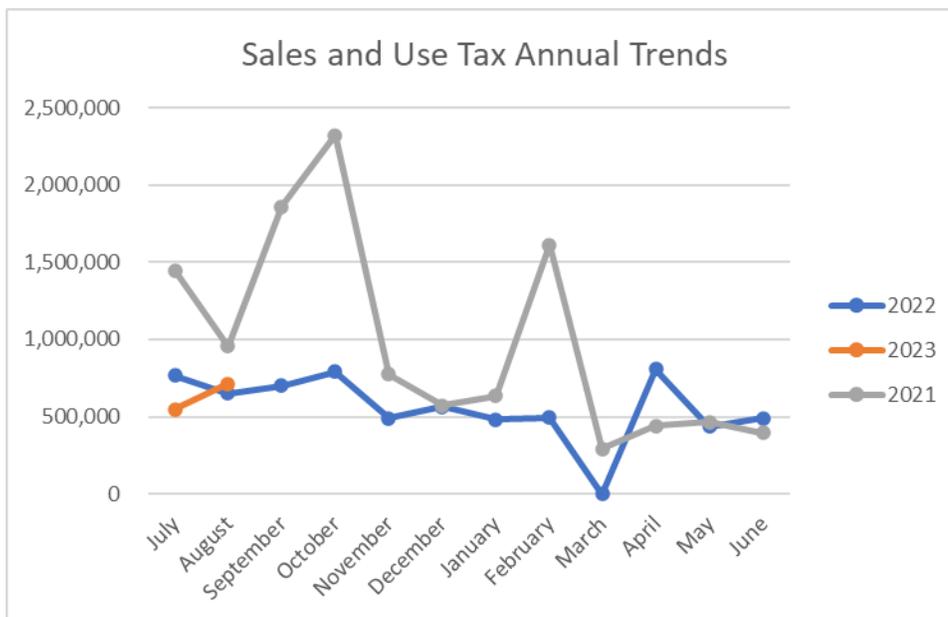
General Fund Revenues



Taxes

The major source of revenues for the General Fund is taxes. The following information is for actual year-to-date collections as of August 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 August 2022 were \$12,301.
- **Sales Tax** – Overall, sales and use taxes were \$159,240 lower as of August 2022 compared to August 2021.
- **Motor Vehicle Tax** – Motor vehicle taxes are collected by the counties and remitted monthly to the city. Though August 2022, motor vehicle taxes collected were lower than the same period in 2021 by \$23,394. Due to timing the amount received for August 2022 was not received by August 31, 2022.
- **Cigarette Tax** – These taxes are levied on the sale of cigarettes. Year-to-date collections are \$7,162 compared to \$8,372 as of August 2021, which is a decrease of 14.45%.
- **Franchise Fees** – Included in these revenues are fees related to various utilities. The city has collected \$133,174 as of August 2022, compared to \$126,099 for August 2021.



Intergovernmental Revenues

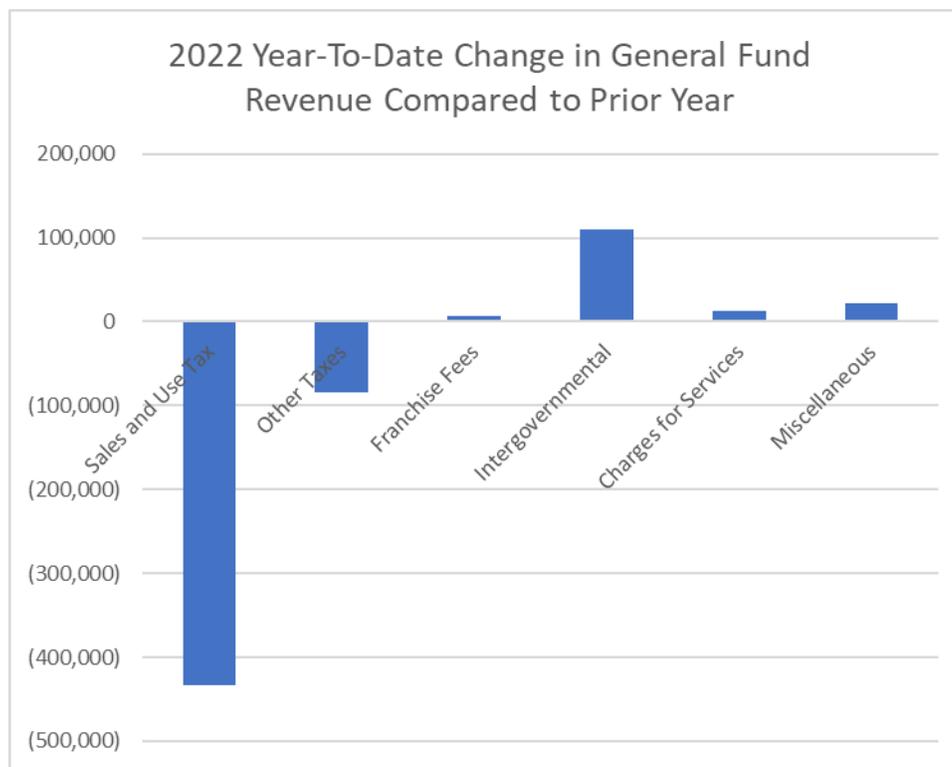
This category includes revenue recovery for several services which the city provides to other governments as well as federal, state and local shared revenues. Year-to-date intergovernmental are \$165,613 as compared to \$55,537 in 2022, an increase of \$110,076. Included in the increase is \$75,000 in reimbursements from Carbon County School District No.1 for the school resource officer.

Charges for Services

There are several smaller fees that are charged by the city in various departments. Charges for services as of August 31, 2022 were \$126,219, as compared to \$113,979 as of August 31, 2021, an increase of \$12,240.

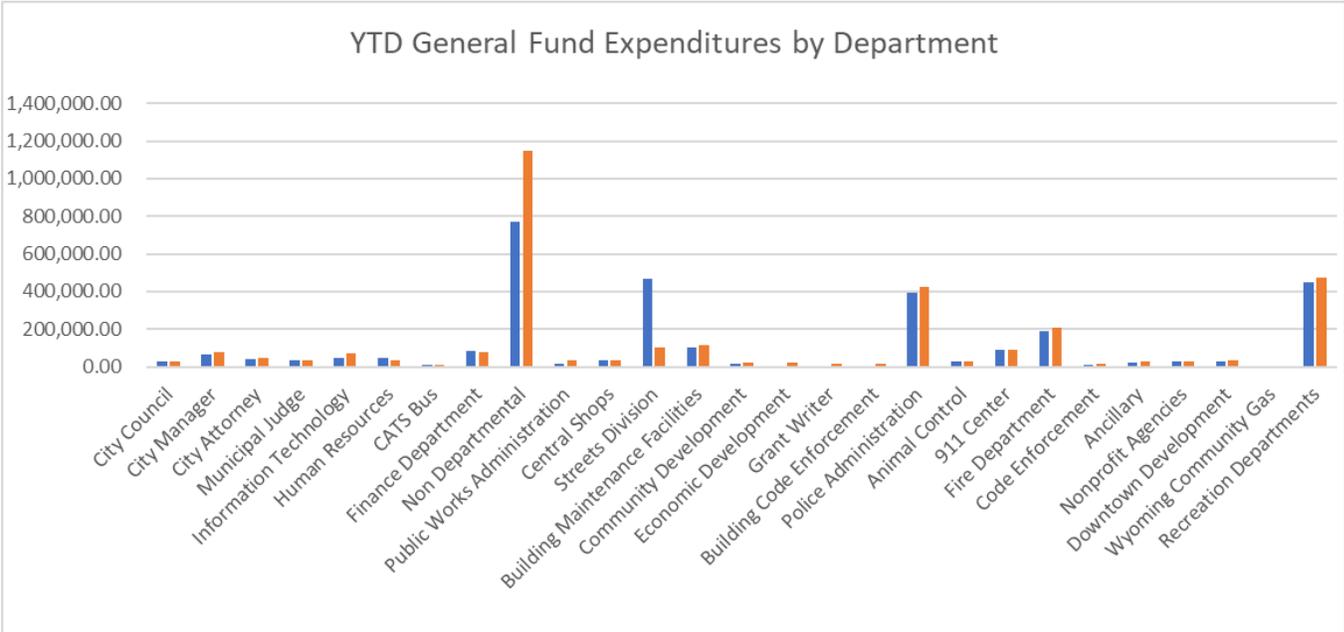
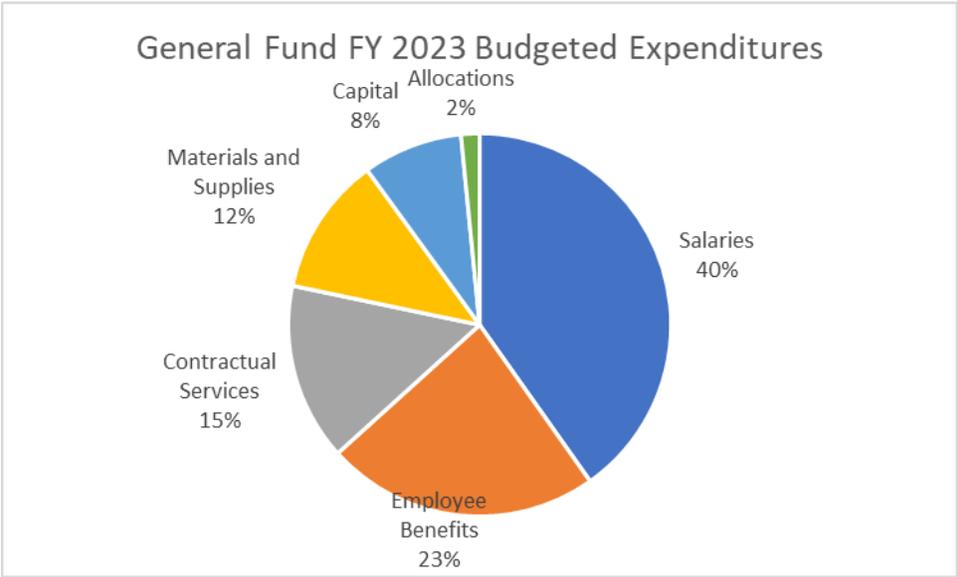
Investment Income

This is the amount of interest earned on the City’s investments. As of August 2022, interest earning in the General Fund are \$6,500.

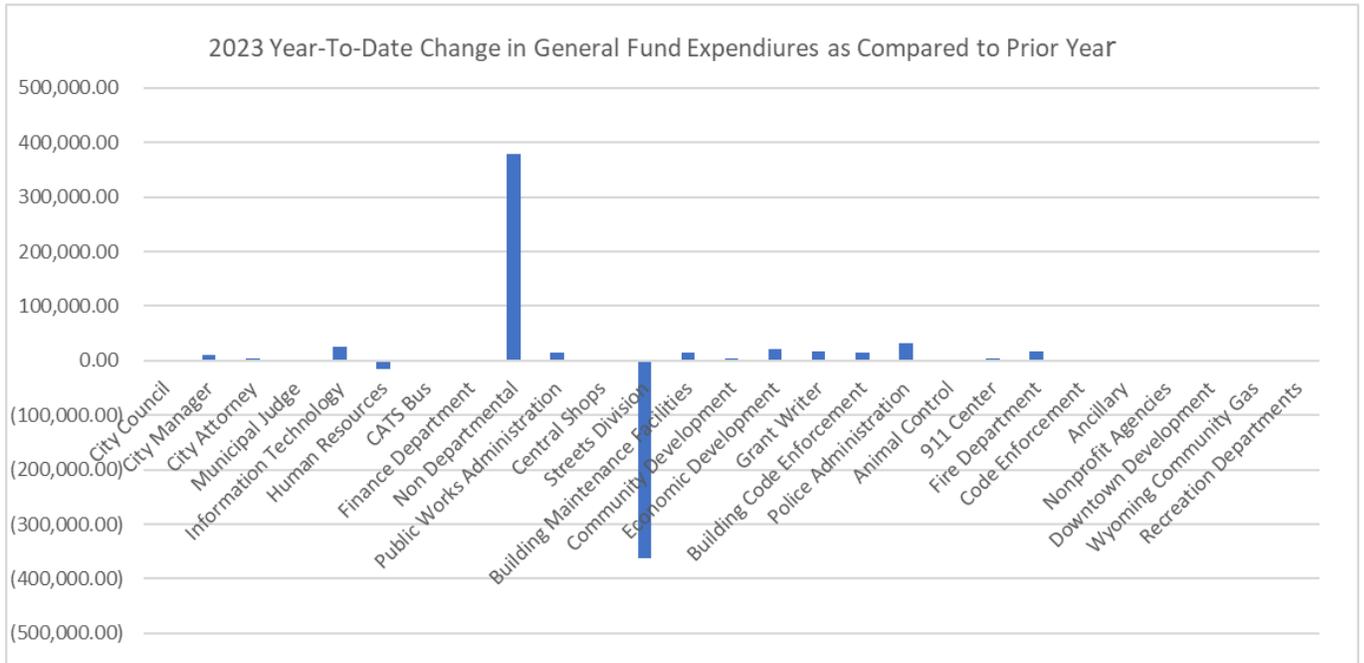


General Fund Expenditures

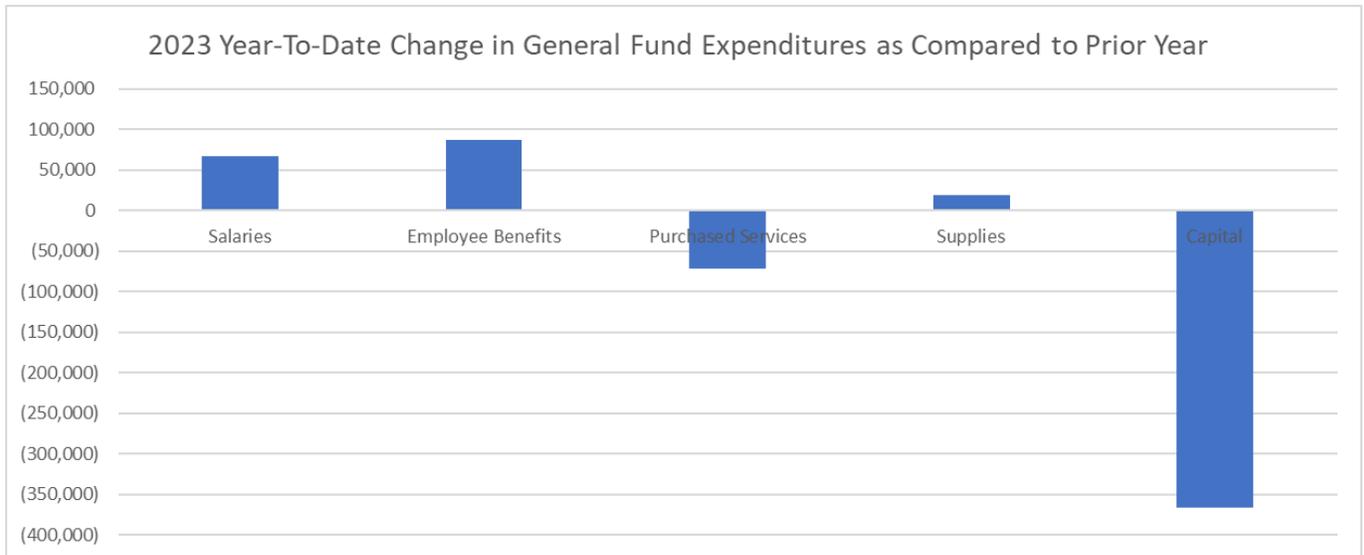
The total budgeted General Fund Expenditures for 2023 are \$14,419,169 excluding \$6,954,406 for Other Financing Uses and \$2,134,878 for Transfers. Of this amount, \$9,128,829 or 63%, is related to personnel costs (salaries and employee benefits). For the year-to date August 2022, General Fund expenditures were \$888,511 as compared to \$1,095,838 in August 2021, resulting in a decrease of \$207,327 (23.33%).



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>\$3,568,472</u>
Fund Balance, June 2013	39,342
Revenues Over Expenditures	<u>3,529,130</u>
Fund Balance, August 2022	<u>3,568,472</u>
Revenues - July 2013 through August 2022	4,239,826
Expenditures - July 2013 through August 2022	<u>710,695</u>
Revenues Over Expenditures	<u>\$3,529,130</u>

Impact Assistance 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>10,312</u>
Total Cash	<u>1,037,263</u>
Cash June 30, 2022	3,568,472
Less Encumbrances	<u>2,531,209</u>
Total Cash	<u>\$1,037,263</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	32,347
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	113,370
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>\$2,003,841</u>
Fund Balance, July 2020	0
Revenues Over Expenditures	<u>2,003,841</u>
Fund Balance, July 2022	<u>2,003,841</u>
Revenues - July 2020 through July 2022	4,035,175
Expenditures - July 2020 through July 2022	<u>2,031,334</u>
Revenues Over Expenditures	<u>\$2,003,841</u>

Capital Facilities Fund

Cash	<u>\$41,238</u>
Fund Balance, June 2013	40,537
Revenues Over Expenditures	<u>702</u>
Fund Balance, July 2022	<u>41,238</u>
Revenues - July 2013 through July 2022	702
Expenditures - July 2013 through July 2022	<u>0</u>
Revenues Over Expenditures	<u>\$702</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, August 2022	<u>28,269</u>
Revenues - July 2013 through August 2022	918,658
Expenditures - July 2013 through August 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	\$2,705,604	\$3,211,335	(\$505,731)
Impact Assistance	514	180,163	(179,650)
Capital Facilities Tax	641	27,368	(26,726)
Total Governmental Fund Types	2,706,759	3,418,866	(712,108)
Proprietary Fund Types			
Enterprise			
Water Fund	403,210	402,687	523
Sewer Fund	184,293	161,071	23,222
Landfill Fund	308,881	232,795	76,087
Recycling Fund	45,105	33,471	11,635
Internal Service			
Employee Insurance	414,583	289,444	125,139
Total Proprietary Fund Types	1,356,073	1,119,467	236,606
All Fund Types	\$4,062,832	\$4,538,333	(\$475,501)

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

	August 2022	August YTD	FY2023 Budget	Above/(Below) Budget	2023
Revenue					
Water Usage Fees	\$196,329	\$389,277	\$2,100,000	(\$1,710,723)	18.54%
Miscellaneous	6,973	13,587	111,500	(97,914)	12.19%
Interest Income	0	347	10,000	(9,653)	3.47%
Total Revenue	203,302	403,210	2,221,500	(1,818,290)	18.15%
Expenditure					
Utilities Water					
Salaries	18,724	45,406	242,528	(197,122)	18.72%
Employee Benefits	8,825	20,431	200,311	(179,880)	10.20%
Purchased Services	1,134	2,726	128,450	(125,724)	2.12%
Supplies	2,123	16,431	180,500	(164,069)	9.10%
Capital	0	0	394,000	(394,000)	0.00%
Debt Service	0	34,577	84,914	(50,337)	40.72%
Transfer	1,443	2,886	17,318	(14,432)	16.67%
Total Utilities Water	32,249	122,457	1,248,021	(1,125,564)	9.81%
Water Treatment Plant					
Salaries	17,970	40,970	187,901	(146,931)	21.80%
Employee Benefits	13,871	28,419	153,132	(124,713)	18.56%
Purchased Services	18,658	41,146	487,000	(445,854)	8.45%
Supplies	2,972	105,691	363,050	(257,359)	29.11%
Capital	890	5,711	150,000	(144,289)	3.81%
Debt Service	0	0	314,274	(314,274)	0.00%
Transfer	29,147	58,293	409,758	(351,465)	14.23%
Total Water Treatment Plant	83,506	280,230	2,065,115	(1,784,885)	13.57%
Total Water Fund Expenditures	115,755	402,687	3,313,136	(2,910,449)	12.15%
Net Income (Loss)	87,547	523	(1,091,636)	1,092,159	-0.05%
Cash Reserves			1,191,636		
Contingency			(100,000)		
Total Impact on Cash Reserves			0		

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

	August 2022	August YTD	FY2023 Budget	Above/(Below) Budget	2023
Revenue					
Sewer Usage Fees	\$92,967	\$184,075	\$1,100,000	(\$915,925)	16.73%
Miscellaneous	156	205	13,000	(12,795)	1.58%
Interest Income	0	13	1,000	(987)	1.26%
Total Revenue	93,123	184,293	1,114,000	(929,707)	16.54%
Expenditures					
Utilities Sewer					
Salaries	14,082	32,636	199,824	(167,188)	16.33%
Employee Benefits	5,655	11,641	150,376	(138,735)	7.74%
Purchased Services	32	429	34,350	(33,921)	1.25%
Supplies	1,848	3,007	33,500	(30,493)	8.98%
Debt Service	5,814	28,602	160,275	(131,673)	17.85%
Transfer	777	1,554	9,323	(7,769)	16.67%
Total Utilities Sewer	28,208	77,870	587,648	(509,778)	13.25%
Wastewater Treatment					
Salaries	8,863	20,787	104,474	(83,687)	19.90%
Employee Benefits	6,264	12,974	63,139	(50,165)	20.55%
Purchased Services	8,162	14,077	125,750	(111,673)	11.19%
Supplies	258	924	10,200	(9,276)	9.06%
Capital	0	0	170,000	(170,000)	0.00%
Transfer	17,219	34,439	206,632	(172,193)	16.67%
Total Wastewater Treatment	40,767	83,201	680,195	(596,994)	12.23%
Total Sewer Fund Expenditures	68,975	161,071	1,267,843	(1,106,772)	12.70%
Net Income (Loss)	24,148	23,222	(153,843)	177,065	-15.09%
Cash Reserves			253,843		
Contingency			(100,000)		
Total Impact on Cash Reserves			0		

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

	August 2022	August YTD	FY2023 Budget	Above/(Below) Budget	2023
Revenue					
Gate Fees	\$110,281	\$201,510	\$1,075,000	(\$873,490)	18.75%
Solid Waste Fees	53,014	106,169	635,000	(528,831)	16.72%
Salavage	1,170	1,170	7,000	(5,830)	16.72%
Interest Income	0	32	800	(768)	3.98%
Total Revenue	<u>164,465</u>	<u>308,881</u>	<u>1,717,800</u>	<u>(1,408,919)</u>	<u>17.98%</u>
Expenditures					
Landfill Expense					
Salaries	18,945	47,006	268,267	(221,261)	17.52%
Employee Benefits	9,778	20,982	136,148	(115,166)	15.41%
Purchased Services	42,493	118,074	845,760	(727,686)	13.96%
Supplies	243	3,146	28,750	(25,604)	10.94%
Capital	0	0	34,000	(34,000)	0.00%
Debt Service	0	0	54,389	(54,389)	0.00%
Transfer	21,794	43,588	261,525	(217,938)	16.67%
Total Landfill Expenditures	<u>93,252</u>	<u>232,795</u>	<u>1,628,839</u>	<u>(1,396,044)</u>	<u>14.29%</u>
Net Income (Loss)	<u>71,213</u>	<u>76,087</u>	<u>88,961</u>	<u>(12,874)</u>	<u>85.53%</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

	August 2022	August YTD	FY2023 Budget	Above/(Below) Budget	2023
Revenue					
Recycling Monthly Fee	\$25,198	\$37,799	\$300,000	(\$262,201)	12.60%
Recycling	6,312	7,306	7,000	306	104.37%
Interest	0	2	0	0	0.00%
Total Revenue	<u>31,511</u>	<u>45,105</u>	<u>307,000</u>	<u>(261,895)</u>	<u>14.69%</u>
Expenditures					
Recycling Center					
Salaries	8,272	21,388	128,010	(106,622)	16.71%
Employee Benefits	4,842	10,609	89,782	(79,173)	11.82%
Purchased Services	385	1,241	23,000	(21,759)	5.40%
Supplies	0	232	14,500	(14,268)	1.60%
Capital	0	0	85,000	(85,000)	0.00%
Total Recycling Center Expenditures	<u>13,499</u>	<u>33,471</u>	<u>340,292</u>	<u>(306,821)</u>	<u>9.84%</u>
Net Income (Loss)	18,012	11,635	(33,292)	44,927	-34.95%
Cash Reserves			83,292		
Contingency			(50,000)		
Total Impact on Cash Reserves			0		