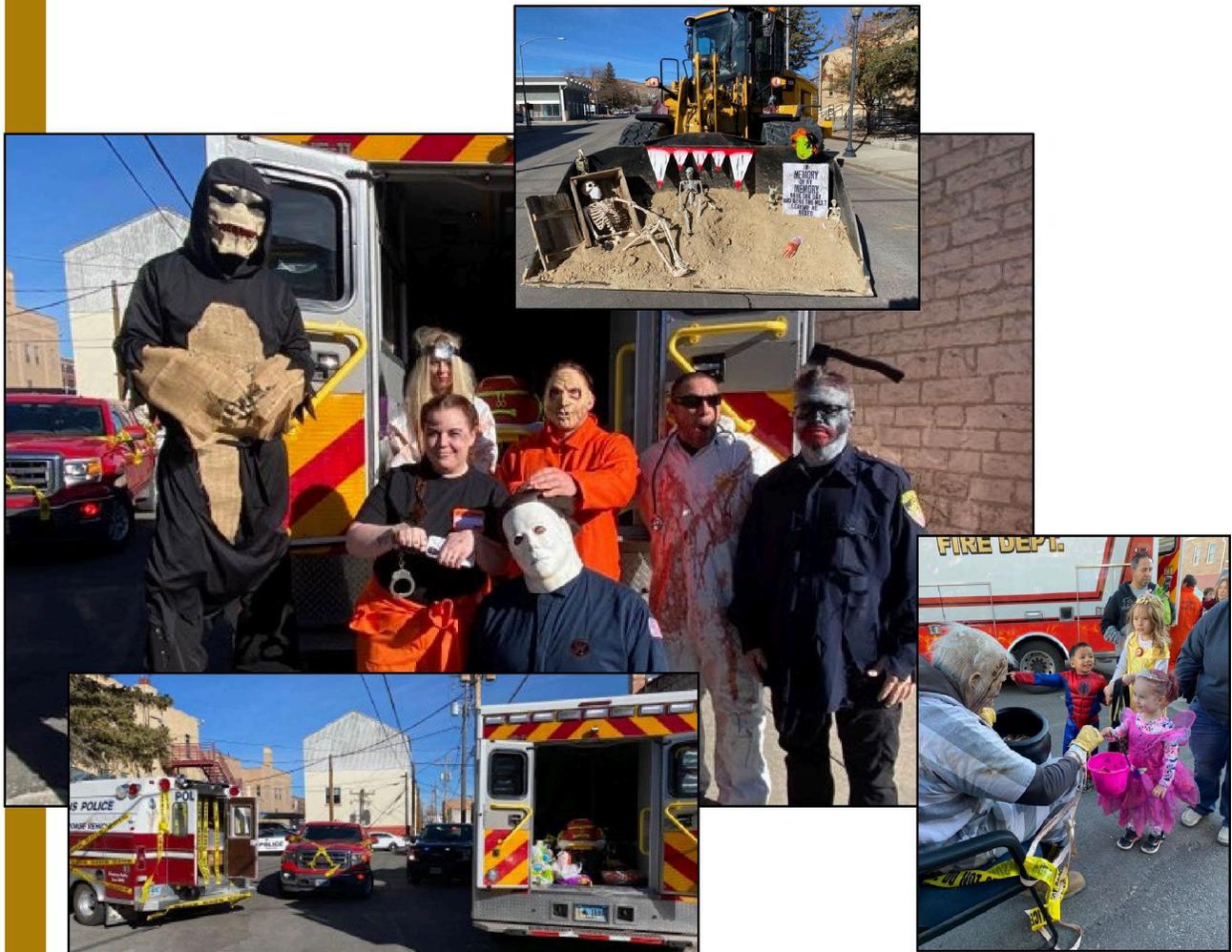


**October 2022**

**Financial Performance Report**



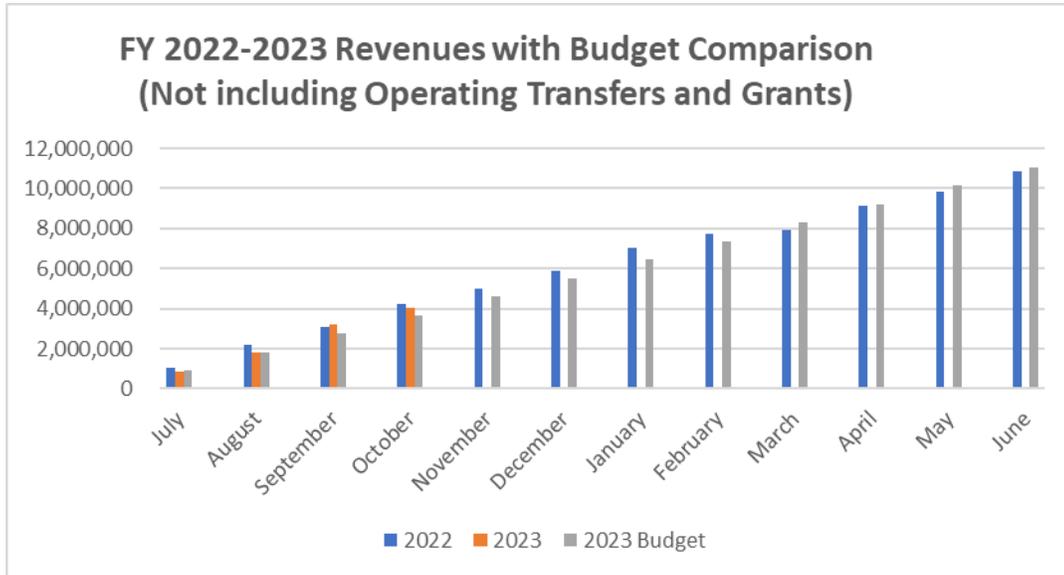
521 W. Cedar Street  
Phone (307) 328-4500

P.O. Box 953  
FAX (307) 328-4555

Rawlins, WY 82301  
[www.rawlinswy.gov](http://www.rawlinswy.gov)

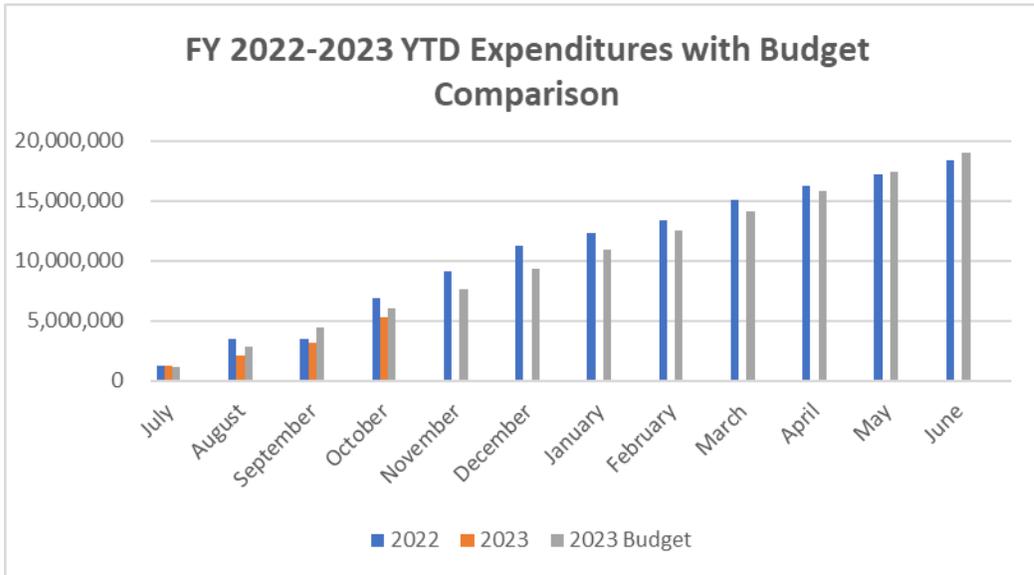


## General Fund Revenues



<b>FY2023 YTD Change in GF Revenue as Compared to Prior Year</b>				
	<b>YTD Oct 2021</b>	<b>YTD Oct 2022</b>	<b>Variance</b>	
Taxes and Assessments	\$3,703,290	\$3,266,328	(\$436,963)	-11.80%
Franchise Fees	182,211	234,686	52,475	28.80%
Intergovernmental	180,262	219,392	39,130	21.71%
Charges for Services	177,309	269,116	91,807	51.78%
Lottery For Cities - Gaming	35,859	21,727	(14,133)	-39.41%
Investment Interest	15,697	34,711	19,014	121.13%
Miscellaneous	(72,788)	1,250	74,038	-101.72%
<b>Subtotal</b>	<b>4,221,842</b>	<b>4,047,209</b>	<b>(174,632)</b>	<b>-4.14%</b>
ARPA Grant	737,980	739,793	1,813	0.00%
Operating Transfers In	0	304,775	304,775	0.00%
<b>Total Revenues</b>	<b>\$4,959,822</b>	<b>\$5,091,777</b>	<b>\$131,956</b>	<b>2.66%</b>

# General Fund Expenditures



General Fund Object	YTD Oct 2021	YTD Oct 2022	Variance	
Salaries	\$1,820,709	\$1,967,524	\$146,815	8.06%
Employee Benefits	792,861	952,500	159,639	20.13%
Purchased Services	622,484	742,415	119,931	19.27%
Supplies	297,621	261,668	(35,953)	-12.08%
Capital	1,450,149	209,993	(1,240,156)	-85.52%
Allocations	105,750	113,050	7,300	6.90%
Operating Transfers	0	0	0	0.00%
<b>Total Expenditures</b>	<b>\$5,089,574</b>	<b>\$4,247,150</b>	<b>(\$842,424)</b>	<b>-16.55%</b>

General Fund Object	Adopted			Above/Below	
	Budget	Oct 2022	YTD Oct 2022	Budget	2023
Salaries	\$5,796,937	\$453,588	\$1,967,524	\$3,829,413	33.94%
Employee Benefits	3,331,892	233,877	952,500	2,379,392	28.59%
Purchased Services	2,634,934	243,493	742,415	1,892,519	28.18%
Supplies	1,686,720	75,014	261,668	1,425,052	15.51%
Capital	1,217,586	25,229	209,993	1,007,593	17.25%
Allocations	226,100	56,525	113,050	113,050	50.00%
Operating Transfers	2,134,878	0	0	2,134,878	0.00%
<b>Total Expenditures</b>	<b>\$17,029,047</b>	<b>\$1,087,726</b>	<b>\$4,247,150</b>	<b>\$12,781,897</b>	<b>24.94%</b>

<b>FY 2022-2023 Change in General Fund Expenditures</b>				
	<b>YTD Oct 2021</b>	<b>YTD Oct 2022</b>	<b>Variance</b>	
City Council	\$35,696	\$35,505	(\$192)	-0.54%
City Manager	128,549	183,050	54,501	42.40%
City Attorney	84,290	83,853	(437)	-0.52%
Municipal Judge	59,756	62,472	2,716	4.54%
Information Technology	85,166	179,135	93,969	110.34%
Human Resources	89,057	60,976	(28,081)	-31.53%
CATS Bus	16,530	19,525	2,995	18.12%
Finance Department	153,890	153,119	(771)	-0.50%
Non Departmental	218,979	133,936	(85,043)	-38.84%
Public Works Administration	35,734	62,166	26,432	73.97%
Central Shops	66,873	88,138	21,265	31.80%
Streets Division	1,549,752	206,808	(1,342,944)	-86.66%
Building Maintenance Facilities	173,883	243,401	69,518	39.98%
Community Development	32,307	32,593	286	0.88%
Economic Development	0	19,945	19,945	0.00%
Grant Writer	9,180	31,560	22,381	0.00%
Building Code Enforcement	3,638	29,162	25,524	701.67%
Police Administration	792,671	800,567	7,896	1.00%
Animal Control	54,592	51,584	(3,008)	-5.51%
911 Center	159,884	236,220	76,336	47.74%
Fire Department	388,724	404,929	16,204	4.17%
Code Enforcement	21,763	23,288	1,525	7.01%
Ancillary	47,500	52,500	5,000	0.00%
Nonprofit Agencies	58,250	60,550	2,300	0.00%
Downtown Development	55,873	59,200	3,327	5.95%
Wyoming Community Gas	9,363	0	(9,363)	0.00%
Dangerous Buildings	639	19,377	18,738	0.00%
Housing Expenses	0	0	0	0.00%
Golf Course	168,205	191,281	23,075	13.72%
Club House	82,093	98,959	16,865	20.54%
Recreation Center	211,872	344,033	132,161	62.38%
Shooting Range	29,437	33,594	4,157	14.12%
Green Spaces	265,426	245,723	(19,703)	0.00%
<b>Total Expenditures</b>	<b>\$5,089,574</b>	<b>\$4,247,150</b>	<b>(\$842,424)</b>	<b>-16.55%</b>



## Summary of the October 2022 Financial Report

### General Fund

#### Revenue

- Total Revenues Collected (net of the ARPA Grant and Transfers) in October 2022 were \$4,047,209 as compared to \$4,221,842 during October 2021. This is a decrease of \$174,632 or 4.14%. 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 \$219,155 in September 2022 in supplemental state funding. Included in the October 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 \$3,703,290 collected as of October 2021 were \$436,963 (11.80%) higher than the October 2022 total of \$3,266,328. Collections of Taxes and Assessments are slightly ahead of the expected amounts in Fiscal Year 2023. To date, 35.84% of budgeted amounts have been collected compared to 33.33% of the year having elapsed.
- Franchise Fees collected as of October 2022 were \$234,686 which was \$52,475, or 28.80% higher than collections as of October 2021 of \$182,211.
- Intergovernmental Revenues of \$219,392 collected as of October 2022 were \$39,130, or 21.71% higher than the October 2021 total of \$180,262. Included in the October 2022 total is the receipt of \$75,000 related to reimbursement from the Carbon County School District No.1 for the Student Resource Officer. Payment of \$75,000 was received in September 2021 for Fiscal Year 2022.
- Charges for Services of \$269,116 collected as of October 2022 were \$91,807, or 51.78% higher than the October 2021 total of \$177,309.

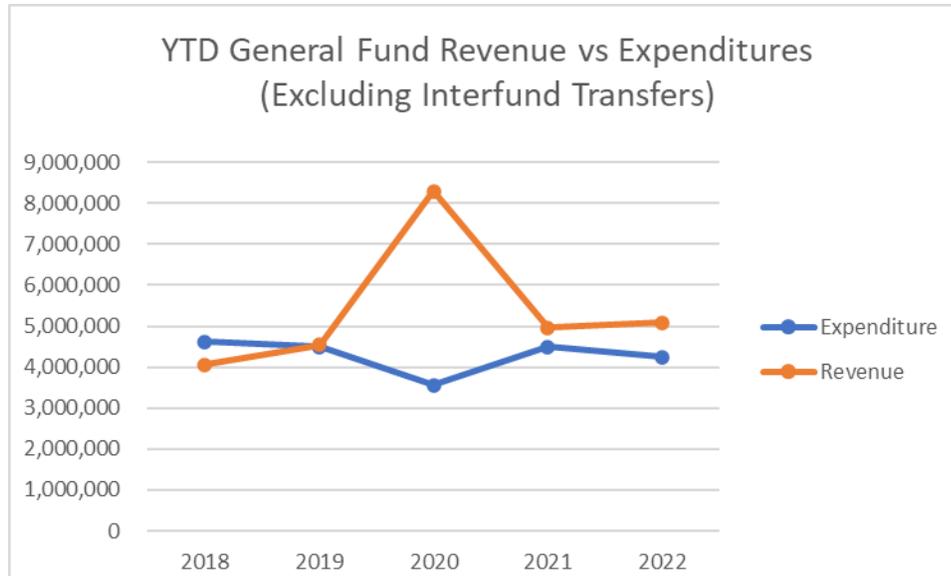
## Expenditures

- Expenditures in October 2022 were \$4,247,150 as compared to \$5,089,574 in October 2021, a decrease of \$842,424, or 16.55%. The decrease is due Street Projects that were performed in Fiscal Year 2021.
- Payroll for the City of Rawlins is paid every other week. Due to the frequency, the salaries and wages paid as of October 31, 2022 are higher than the expected budgeted amount. As of October 31, 2022 nine payrolls have been paid, where the expected amount is calculated based on 26 payrolls per year or eight and half payrolls as of October 31, 2022.
- Salaries have increased 8.06% from \$1,820,709 in October 2021 to \$1,967,524 in October 2022. Factors leading to the increase include the 3% COLA and three various positions that were vacant or not hired yet in October 2021 including Economic Development Director, Grant Writer, and Building Code Enforcement.
- Employee benefits increased 20.13% from \$792,861 in October 2021 to \$1,967,524 in October 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 Fiscal Year 2023 by October 2022 also added to the increase.
- Non-departmental expenditures for October 2021 includes \$600,000 in transfers to the Recreation Departments, the October 2022 balance includes \$1,067,439, which represents one-half the budget.
- Included in the Streets Department October 2021 expense is a payment to STC Construction for work performed on the 2020 streets projects in the amount of \$1,195,070.
- Year to date capital expenditures decreased \$1,240,156 from the same time a year ago. Capital expenditures were frozen from July 1, 2022 to November 2, 2022 until the Fiscal Year 2021 audit was complete.

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



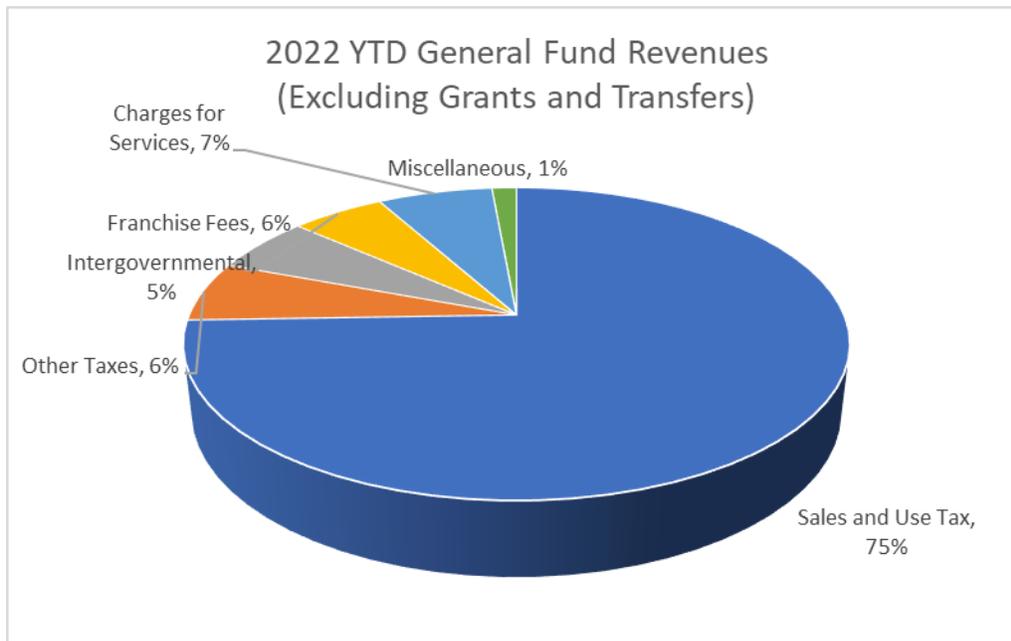
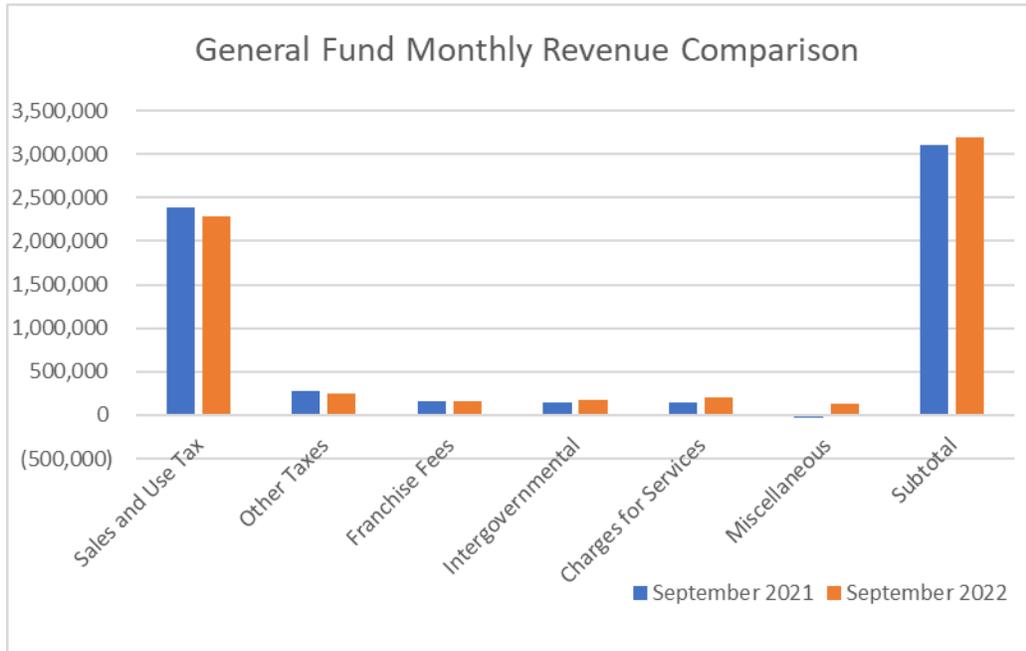
The increase in revenues in FY2019 is the result of increased sales tax receipts from the wind farm projects. The increase in revenue in FY2022 is the result of the receipt of ARPA funds of \$739,793.

General Fund	2022	2023	Increase/ (Decrease)	Increase/ (Decrease)
Year-to-Date Revenues	\$4,959,822	\$5,091,777	\$131,956	2.66%
Year-to-Date Expenditures	5,089,574	4,247,150	(842,424)	-16.55%
Net revenue over (under) expenditures	(\$129,752)	\$844,628	\$974,380	-750.95%

Revenues	Adopted Budget	October 2022	October YTD	Above/(Below) Budget	2023
Sales & Use Tax					
Sales Tax	\$2,738,181	\$314,116	\$1,144,035	-\$1,594,146	41.78%
County Option Sales Tax	2,595,294	296,098	1,080,909	(1,514,385)	41.65%
State Sales Tax Out of State	359,308	41,219	150,122	(209,186)	41.78%
State Use Tax	249,992	23,892	127,029	(122,963)	50.81%
County Options Use Tax	379,305	36,005	189,661	(189,644)	50.00%
State Use Tax Out of State	202,482	19,352	102,888	(99,594)	50.81%
Supplemental State Funding	730,000	0	219,155	(510,845)	30.02%
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	100,173	(149,827)	40.07%
Property Tax	500,000	0	24,511	(475,489)	4.90%
Gasoline Tax	385,000	0	100,765	(284,235)	26.17%
Cigarette Tax	45,000	4,052	15,027	(29,973)	33.39%
Lodgers Tax	25,000	0	12,054	(12,946)	48.22%
<b>Total Taxes</b>	<b>9,112,562</b>	<b>734,734</b>	<b>3,266,328</b>	<b>(5,846,234)</b>	<b>35.84%</b>
Franchise Fees					
Black Hills Energy	210,000	40,291	102,760	(107,240)	48.93%
Rocky Mountain Power	380,000	27,432	106,858	(273,142)	28.12%
Charter Communications	97,000	1,713	22,011	(74,989)	22.69%
Fatbeam LLC	7,000	1,529	3,057	(3,943)	43.67%
<b>Total Franchise Fees</b>	<b>694,000</b>	<b>70,964</b>	<b>234,686</b>	<b>(459,314)</b>	<b>33.82%</b>
Intergovernmental					
911 Surcharge	75,000	14,597	30,475	(44,525)	40.63%
Animal Shelter Fees	9,000	699	3,134	(5,866)	34.82%
Municipal Judge	130,000	15,386	37,496	(92,504)	28.84%
Court Bonds	10,000	11,140	15,853	5,853	158.53%
Advocate Grant - State	18,000	934	5,742	(12,258)	31.90%
Advocate Grant - Federal	52,000	1,227	13,777	(38,223)	26.49%
CATS Bus	1,400	114	545	(855)	38.91%
E-Citation	10,000	570	3,190	(6,810)	31.90%
Resource Office Reimbursement	75,000	0	75,000	0	100.00%
Other	24,300	6,698	34,181	9,881	140.66%
<b>Total Intergovernmental</b>	<b>404,700</b>	<b>51,364</b>	<b>219,392</b>	<b>(185,308)</b>	<b>54.21%</b>
Charges for Services					
Liquor Licenses	26,000	0	0	(26,000)	0.00%
Engineering/Building Permits	55,000	11,519	28,913	(26,088)	52.57%
Contractor Licenses	27,000	283	1,821	(25,179)	6.74%
Plan Reviews	25,000	5,893	11,870	(13,130)	47.48%
Land Leases/Sale	63,000	0	9,000	(54,000)	14.29%
Cemetery Fees	12,500	365	5,240	(7,260)	41.92%
Recreation Services	402,075	18,727	169,072	(233,003)	42.05%
Other	25,100	29,626	43,201	18,101	172.12%
<b>Total Charges for Services</b>	<b>635,675</b>	<b>66,413</b>	<b>269,116</b>	<b>(366,559)</b>	<b>42.34%</b>
Lottery For Cities	55,000	0	11,496	(43,504)	20.90%
Horse Racing	75,000	0	10,230	(64,770)	13.64%
ARPA Grant		0	739,793	739,793	0.00%
Investment Interest	40,000	19,525	34,711	(5,289)	86.78%
Operating Transfers	914,326	76,194	304,775	(609,551)	33.33%
Miscellaneous	33,500	(90,291)	1,250	(32,250)	3.73%
<b>Total Revenues</b>	<b>\$11,964,763</b>	<b>\$928,903</b>	<b>\$5,091,777</b>	<b>(\$6,872,986)</b>	<b>42.56%</b>

<b>Expenditures</b>	<b>Adopted Budget</b>	<b>Oct 2022</b>	<b>Oct YTD</b>	<b>Above/(Below) Budget</b>	<b>2022</b>
City Council	\$98,335	\$4,703	\$35,505	(\$62,830)	36.11%
City Manager	423,976	67,215	183,050	(240,926)	43.17%
City Attorney	380,609	19,111	83,853	(296,756)	22.03%
Municipal Judge	227,448	16,022	62,472	(164,976)	27.47%
Information Technology	636,770	75,829	179,135	(457,635)	28.13%
Human Resources	263,694	14,775	60,976	(202,718)	23.12%
CATS Bus	67,824	4,720	19,525	(48,299)	28.79%
Finance Department	466,200	37,662	153,119	(313,081)	32.84%
Non Departmental	364,300	28,215	133,936	(230,364)	36.77%
Public Works Administration	250,961	14,166	62,166	(188,795)	24.77%
Central Shops	253,762	25,147	88,138	(165,624)	34.73%
Streets Division	949,867	60,830	206,808	(743,059)	21.77%
Building Maintenance Facilities	673,185	58,550	243,401	(429,784)	36.16%
Community Development	127,852	(31,282)	32,593	(95,259)	25.49%
Economic Development	134,212	(240)	19,945	(114,267)	14.86%
Grant Writer	107,700	8,875	31,560	(76,140)	29.30%
Building Code Enforcement	96,219	7,736	29,162	(67,057)	30.31%
Police Administration	2,896,961	188,103	800,567	(2,096,394)	27.63%
Animal Control	259,024	10,444	51,584	(207,440)	19.91%
911 Center	714,751	100,120	236,220	(478,531)	33.05%
Fire Department	1,489,701	95,433	404,929	(1,084,772)	27.18%
Code Enforcement	124,848	5,173	23,288	(101,560)	18.65%
Ancillary	105,000	26,250	52,500	(52,500)	50.00%
Nonprofit Agencies	121,100	30,275	60,550	(60,550)	50.00%
Downtown Development	172,917	13,490	59,200	(113,717)	34.24%
Wyoming Community Gas	0	0	0	0	0.00%
Dangerous Buildings	400,000	19,377	19,377	(380,623)	4.84%
Housing Expenses	75,000	(202)	0	(75,000)	0.00%
Golf Course	565,237	33,860	191,281	(373,956)	33.84%
Club House	242,456	15,711	98,959	(143,497)	40.82%
Recreation Center	954,318	94,518	344,033	(610,285)	36.05%
Shooting Range	129,752	8,464	33,594	(96,158)	25.89%
Green Spaces	645,190	32,997	245,723	(399,467)	38.09%
<b>Total Expenditures</b>	<b>\$14,419,169</b>	<b>\$1,086,046</b>	<b>\$4,247,150</b>	<b>(\$10,172,019)</b>	<b>29.45%</b>

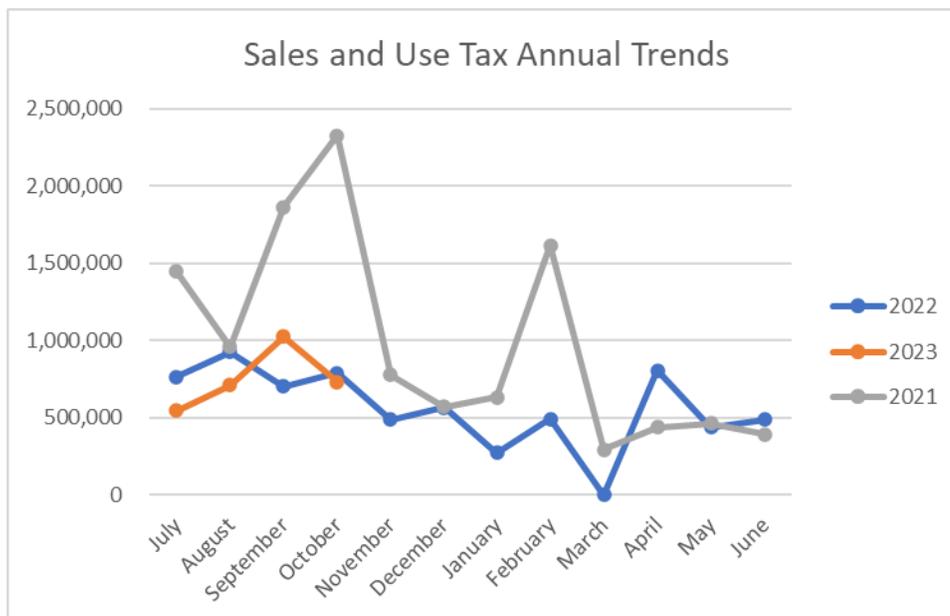
## General Fund Revenues



## Taxes

The major source of revenues for the General Fund is taxes. The following information is for actual year-to-date collections as of October 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 October 2022 were \$24,511. Property taxes are levied by Carbon County and are due semiannually in May and November. The Carbon County Treasurer forwards the taxes collected to the City the month following collection. Therefore, the payments received in December and June will reflect the majority of the taxes collected.
- **Sales Tax** – Overall, sales and use taxes were \$436,963 lower as of October 2022 compared to October 2021. As of October 31, 2022 collections of Sales Tax is at 41.78% of the annual budget which is 8.45% ahead of expected.
- **Motor Vehicle Tax** – Motor vehicle taxes are collected by the counties and remitted monthly to the City. Though October 2022, motor vehicle taxes collected were lower than the same period in 2021 by \$28,822.
- **Cigarette Tax** – These taxes are levied on the sale of cigarettes. Year-to-date collections are \$15,027 compared to \$17,092 as of October 2021, which is a decrease of \$2,065 or 12.08%.
- **Franchise Fees** – Included in these revenues are fees related to various utilities. The city has collected \$234,686 as of October 2022, compared to \$182,211 for October 2021.



### Intergovernmental Revenues

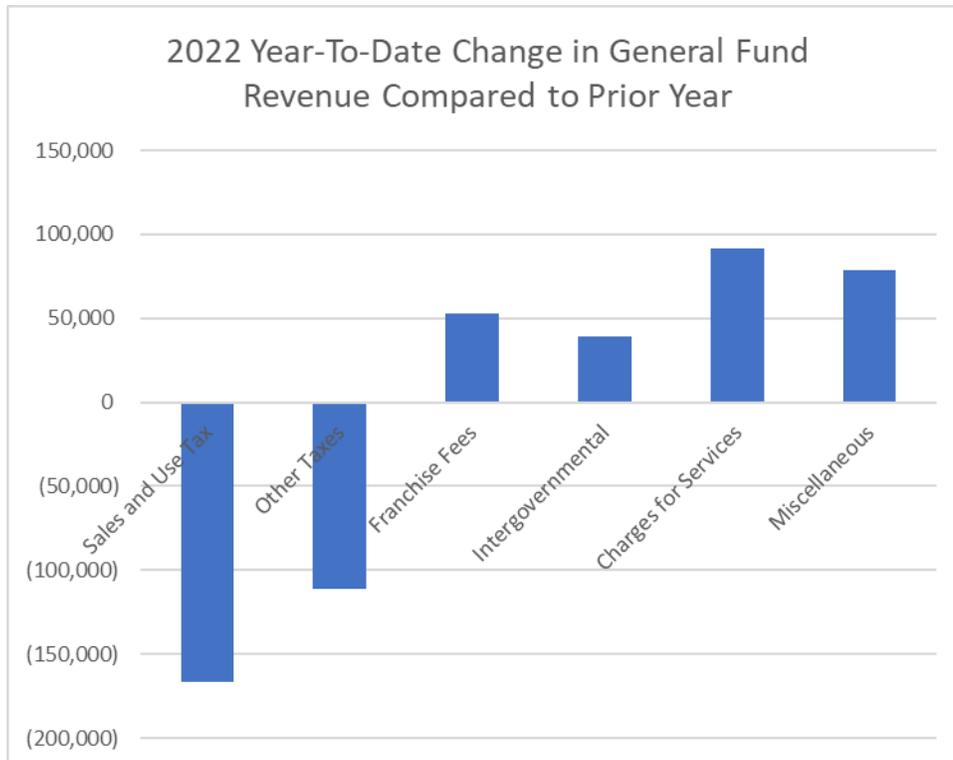
This category includes revenue recovery for several services which the city provides to other governments as well as federal, state and local shared revenues. Year-to-date intergovernmental are \$219,392 as compared to \$180,262 in 2022, an increase of \$39,130. Included in the intergovernmental revenues for both years 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 October 31, 2022, were \$269,116, as compared to \$177,309 as of October 31, 2021, an increase of \$91,807. Part of the increase is \$25,000 in donations for the skate park.

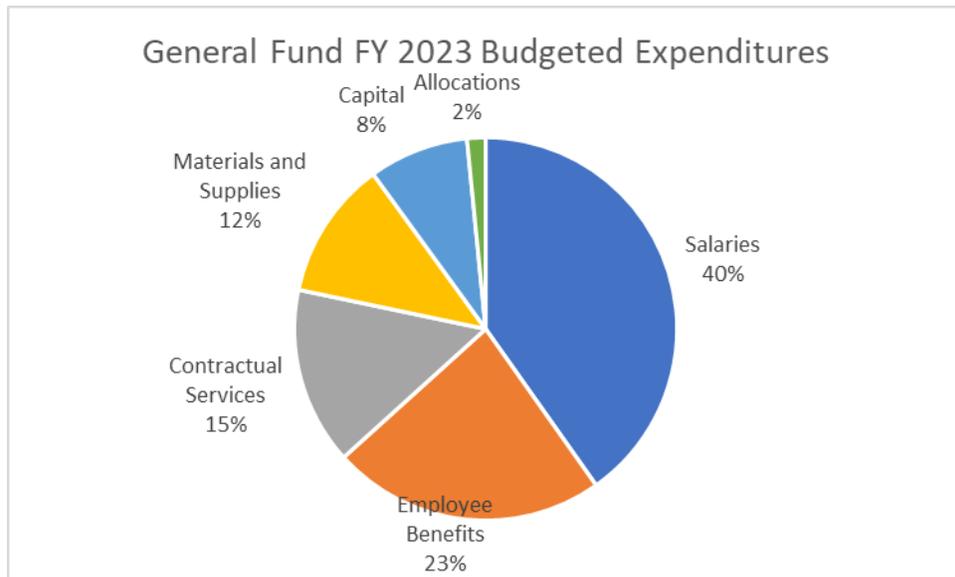
### Investment Income

This is the amount of interest earned on the City's investments. As of October 2022, interest earnings in the General Fund are \$34,711, which is an increase of \$19,019, or 121.13% over last year.

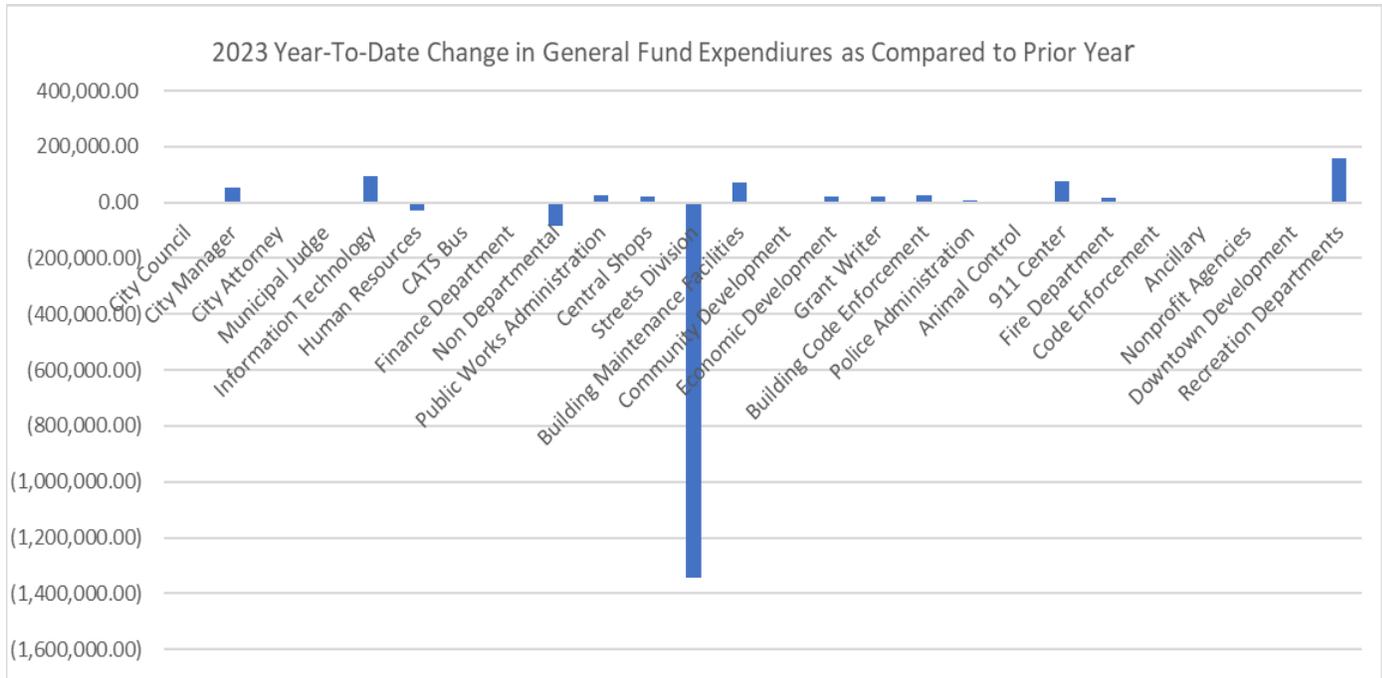
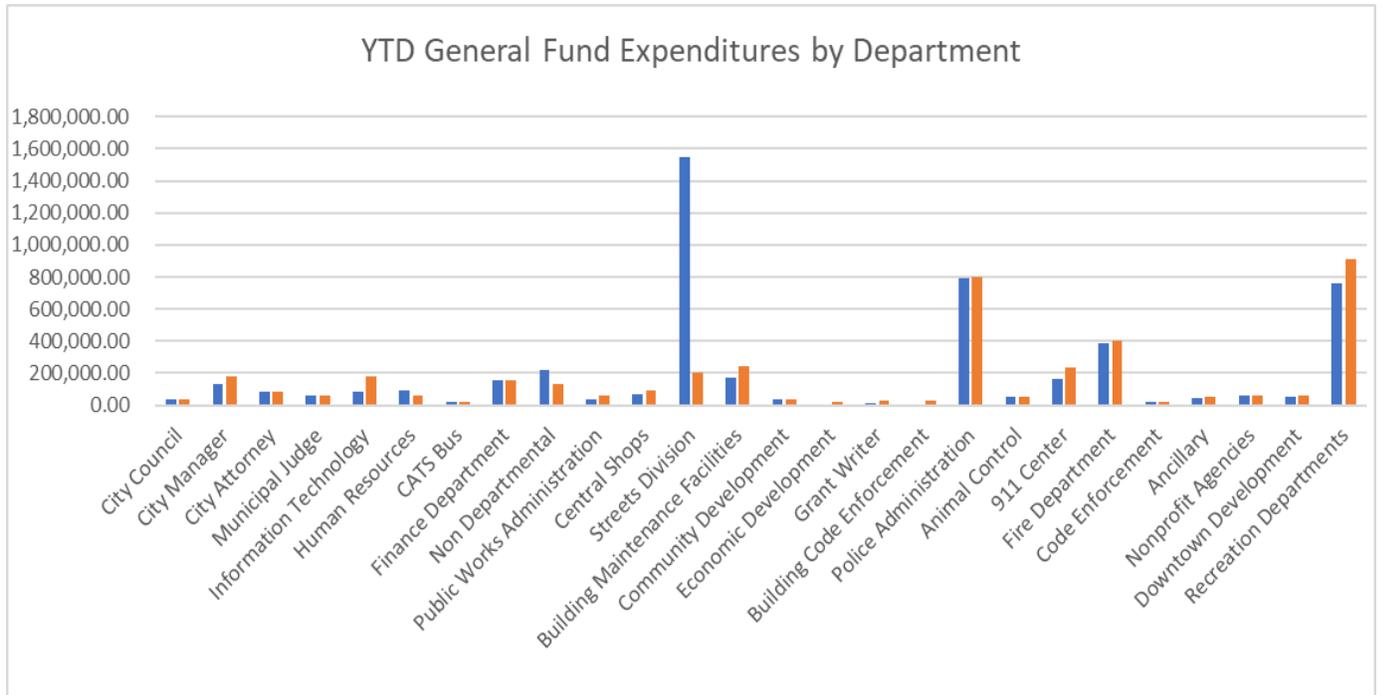


## General Fund Expenditures

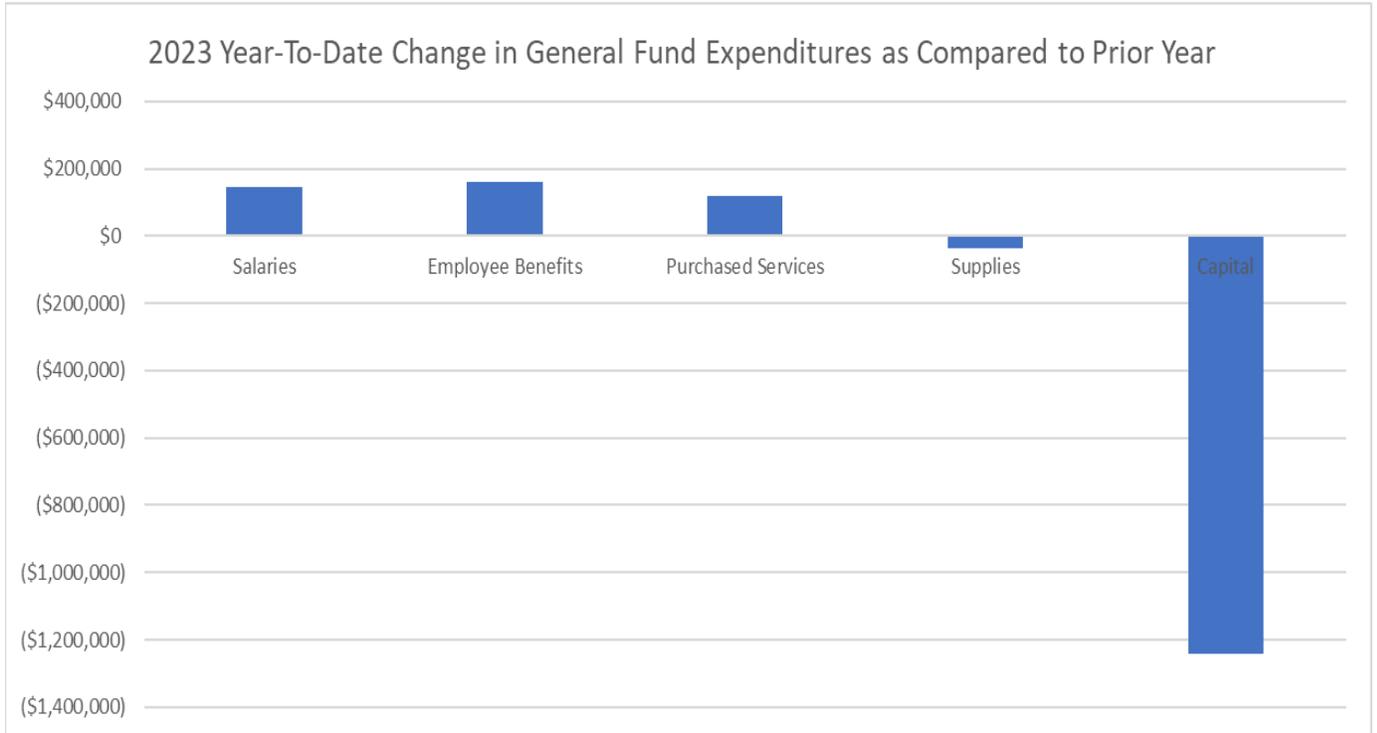
The total budgeted General Fund Expenditures for 2023 are \$14,419,169 excluding \$6,954,406 for Other Financing Uses and \$2,134,878 for Transfers. Of this amount, \$9,128,829 or 63%, is related to personnel costs (salaries and employee benefits). For the year-to date October 2022, General Fund expenditures were \$4,247,150 as compared to \$5,089,574 in October 2021, resulting in a decrease of \$842,424, or 16.55%.



**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>\$3,008,470</u>
Fund Balance, June 2013	39,342
Revenues Over Expenditures	<u>2,969,128</u>
Fund Balance, Sept 2022	<u>3,008,470</u>
Revenues - July 2013 through Sept 2022	4,241,255
Expenditures - July 2013 through Sept 2022	<u>1,272,127</u>
Revenues Over Expenditures	\$2,969,128

<b>Impact Assistance Budget Status</b>	
Fiscal Year 2023 Per Budget	\$4,107,000
Approved Projects Through Original Budget	2,356,192
Approved Projects for Water Infrastructure	800,000
Encumbrances from Fiscal Year 2022	324,409
Addition of Ditch Witch	<u>30,771</u>
Total Expenditures	<u>3,511,372</u>
Remaining Fiscal Year 2023 Budget	\$595,628

<b>Cash Remaining After Budget Allocations</b>	
TB Flats	\$127,188
Gateway West	11,261
Ekola	57,381
Choke Cherry	25,174
Miscellaneous	<u>15,274</u>
Total Cash	<u>236,278</u>
Cash June 30, 2022	3,440,651
Less Encumbrances	<u>3,511,372</u>
Total Cash	(\$70,722)

## 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	490,074
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	571,098
Added from Fiscal Year 2022	324,409	139,726
Add Sage Creek Change Orders	600,000	
Add SCADA Design	200,000	
Add Ditch Witch	30,771	30,771
<b>Total Encumbrances</b>	<b>3,511,372</b>	<b>741,595</b>

### Specific Purpose Tax 2019 (Sixth Penny)

Cash	<u>\$2,475,234</u>
Fund Balance, July 2020	0
Revenues Over Expenditures	<u>2,475,234</u>
Fund Balance, October 2022	<u>2,475,234</u>
Revenues - July 2020 through Oct 2022	4,513,563
Expenditures - July 2020 through Oct 2022	<u>2,038,330</u>
Revenues Over Expenditures	<u>\$2,475,234</u>

### Capital Facilities Fund

Cash	<u>\$41,263</u>
Fund Balance, July 2020	40,537
Revenues Over Expenditures	<u>726</u>
Fund Balance, October 2022	<u>41,263</u>
Revenues - July 2020 through Oct 2022	726
Expenditures - July 2020 through Oct 2022	<u>0</u>
Revenues Over Expenditures	<u>\$726</u>

### Capital Facilities Tax #2

Cash	<u>\$28,273</u>
Fund Balance, July 2020	11,566
Revenues Over Expenditures	<u>16,707</u>
Fund Balance, September 2022	<u>28,273</u>
Revenues - July 2020 through Sept 2022	918,663
Expenditures - July 2020 through Sept 2022	<u>901,956</u>
Revenues Over Expenditures	<u>\$16,707</u>



The CITY of  
**RAWLINS**  
 WYOMING

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

	<u>Revenue</u>	<u>Expenditure</u>	Net Revenue Over/(Under) <u>Expenditure</u>
Governmental Fund Types			
General Fund	\$5,091,777	\$4,247,150	\$844,628
Impact Assistance	1,943	741,595	(739,652)
Capital Facilities Tax	<u>2,071</u>	<u>34,363</u>	<u>(32,292)</u>
Total Governmental Fund Types	5,095,791	5,023,108	72,683
Proprietary Fund Types			
Enterprise			
Water Fund	744,244	616,429	127,816
Sewer Fund	354,225	371,839	(17,614)
Landfill Fund	592,017	442,007	150,010
Recycling Fund	98,474	65,454	33,020
Internal Service			
Employee Insurance	<u>612,199</u>	<u>628,534</u>	<u>(16,335)</u>
Total Proprietary Fund Types	<u>2,401,159</u>	<u>2,124,262</u>	<u>276,897</u>
All Fund Types	<u>\$7,496,950</u>	<u>\$7,147,370</u>	<u>\$349,581</u>

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

	Oct 2022	Oct YTD	FY2023 Budget	Above/(Below) Budget	2023
<b>Revenue</b>					
Water Usage Fees	\$154,232	\$713,724	\$2,100,000	(\$1,386,276)	33.99%
Miscellaneous	8,956	28,558	111,500	(82,942)	25.61%
Interest Income	1,129	1,963	10,000	(8,037)	19.63%
<b>Total Revenue</b>	<u>164,317</u>	<u>744,244</u>	<u>2,221,500</u>	<u>(1,477,256)</u>	<u>33.50%</u>
<b>Expenditure</b>					
<b>Utilities Water</b>					
Salaries	20,688	84,674	242,528	(157,854)	34.91%
Employee Benefits	10,249	39,883	200,311	(160,428)	19.91%
Purchased Services	2,876	13,427	128,450	(115,023)	10.45%
Supplies	12,809	38,792	180,500	(141,708)	21.49%
Capital	0	6,990	394,000	(387,010)	1.77%
Debt Service	0	84,913	84,914	(1)	100.00%
Transfer	1,443	5,773	17,318	(11,545)	33.33%
<b>Total Utilities Water</b>	<u>48,065</u>	<u>274,454</u>	<u>1,248,021</u>	<u>(973,567)</u>	<u>21.99%</u>
<b>Water Treatment Plant</b>					
Salaries	16,564	71,933	187,901	(115,968)	38.28%
Employee Benefits	12,377	55,027	153,132	(98,105)	35.93%
Purchased Services	19,341	70,805	487,000	(416,195)	14.54%
Supplies	6,347	19,272	363,050	(343,778)	5.31%
Capital	0	8,351	150,000	(141,649)	5.57%
Debt Service	0	0	314,274	(314,274)	0.00%
Transfer	29,147	116,586	409,758	(293,172)	28.45%
<b>Total Water Treatment Plant</b>	<u>83,776</u>	<u>341,975</u>	<u>2,065,115</u>	<u>(1,723,140)</u>	<u>16.56%</u>
<b>Total Water Fund Expenditures</b>	<u>131,840</u>	<u>616,429</u>	<u>3,313,136</u>	<u>(2,696,707)</u>	<u>18.61%</u>
<b>Net Income (Loss)</b>	<u>32,476</u>	<u>127,816</u>	<u>(1,091,636)</u>	<u>1,219,452</u>	<u>-11.71%</u>
Cash Reserves			1,191,636		
Contingency			<u>(100,000)</u>		
<b>Total Impact on Cash Reserves</b>			<u>0</u>		

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

	Oct 2022	Oct YTD	FY2023 Budget	Above/(Below) Budget	2023
<b>Revenue</b>					
Sewer Usage Fees	\$79,653	\$353,250	\$1,100,000	(\$746,750)	32.11%
Miscellaneous	491	847	13,000	(12,153)	6.51%
Interest Income	67	128	1,000	(872)	12.84%
Total Revenue	<u>80,211</u>	<u>354,225</u>	<u>1,114,000</u>	<u>(759,775)</u>	<u>31.80%</u>
<b>Expenditures</b>					
<b>    Utilities Sewer</b>					
Salaries	15,736	62,919	199,824	(136,905)	31.49%
Employee Benefits	7,420	24,823	150,376	(125,553)	16.51%
Purchased Services	539	1,894	34,350	(32,456)	5.51%
Supplies	1,039	5,345	33,500	(28,155)	15.95%
Debt Service	5,814	113,761	160,275	(46,514)	70.98%
Transfer	777	3,108	9,323	(6,215)	33.33%
Total Utilities Sewer	<u>31,325</u>	<u>211,850</u>	<u>587,648</u>	<u>(375,798)</u>	<u>36.05%</u>
<b>    Wastewater Treatment</b>					
Salaries	7,850	36,859	104,474	(67,615)	35.28%
Employee Benefits	6,310	25,126	63,139	(38,013)	39.79%
Purchased Services	7,598	26,842	125,750	(98,908)	21.35%
Supplies	1,022	2,284	10,200	(7,916)	22.40%
Capital	0	0	170,000	(170,000)	0.00%
Transfer	17,219	68,877	206,632	(137,755)	33.33%
Total Wastewater Treatment	<u>40,001</u>	<u>159,989</u>	<u>680,195</u>	<u>(520,206)</u>	<u>23.52%</u>
Total Sewer Fund Expenditures	<u>71,326</u>	<u>371,839</u>	<u>1,267,843</u>	<u>(896,004)</u>	<u>29.33%</u>
Net Income (Loss)	8,885	(17,614)	(153,843)	136,229	11.45%
Cash Reserves			253,843		
Contingency			<u>(100,000)</u>		
Total Impact on Cash Reserves			0		

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

	Oct 2022	Oct YTD	FY2023 Budget	Above/(Below) Budget	2023
<b>Revenue</b>					
Gate Fees	\$67,134	\$377,942	\$1,075,000	(\$697,058)	35.16%
Solid Waste Fees	53,213	212,580	635,000	(422,420)	33.48%
Salavage	0	1,170	7,000	(5,830)	16.72%
Interest Income	170	324	800	(476)	40.55%
Total Revenue	<u>120,516</u>	<u>592,017</u>	<u>1,717,800</u>	<u>(1,125,783)</u>	34.46%
<b>Expenditures</b>					
<b>Landfill Expense</b>					
Salaries	20,956	88,345	268,267	(179,922)	32.93%
Employee Benefits	10,049	41,091	136,148	(95,057)	30.18%
Purchased Services	42,545	213,446	845,760	(632,314)	25.24%
Supplies	3,877	11,950	28,750	(16,800)	41.57%
Capital	0	0	34,000	(34,000)	0.00%
Debt Service	0	0	54,389	(54,389)	0.00%
Transfer	21,794	87,175	261,525	(174,350)	33.33%
Total Landfill Expenditures	<u>99,220</u>	<u>442,007</u>	<u>1,628,839</u>	<u>(1,186,832)</u>	27.14%
Net Income (Loss)	<u>21,296</u>	<u>150,010</u>	<u>88,961</u>	<u>61,049</u>	168.62%
Cash Reserves			100,000		
Contingency			<u>(188,961)</u>		
Total Impact on Cash Reserves			0		

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

	Oct 2022	Oct YTD	FY2023 Budget	Above/(Below) Budget	2023
<b>Revenue</b>					
Recycling Monthly Fee	\$25,242	\$88,297	\$300,000	(\$211,703)	29.43%
Recycling	0	10,177	7,000	3,177	145.39%
Interest	11	21	0	0	0.00%
<b>Total Revenue</b>	<b>25,242</b>	<b>98,474</b>	<b>307,000</b>	<b>(208,526)</b>	<b>32.08%</b>
<b>Expenditures</b>					
<b>Recycling Center</b>					
Salaries	0	37,991	128,010	(90,019)	29.68%
Employee Benefits	8,325	20,306	89,782	(69,476)	22.62%
Purchased Services	4,854	6,320	23,000	(16,680)	27.48%
Supplies	4,666	837	14,500	(13,663)	5.77%
Capital	190	0	85,000	(85,000)	0.00%
<b>Total Recycling Center Expenditures</b>	<b>18,036</b>	<b>65,454</b>	<b>340,292</b>	<b>(274,838)</b>	<b>19.23%</b>
<b>Net Income (Loss)</b>	<b>7,206</b>	<b>33,020</b>	<b>(33,292)</b>	<b>66,312</b>	<b>-99.18%</b>
Cash Reserves			83,292		
Contingency			(50,000)		
<b>Total Impact on Cash Reserves</b>			<b>0</b>		