



9/30/2022

City of Rawlins

Financial Performance Report

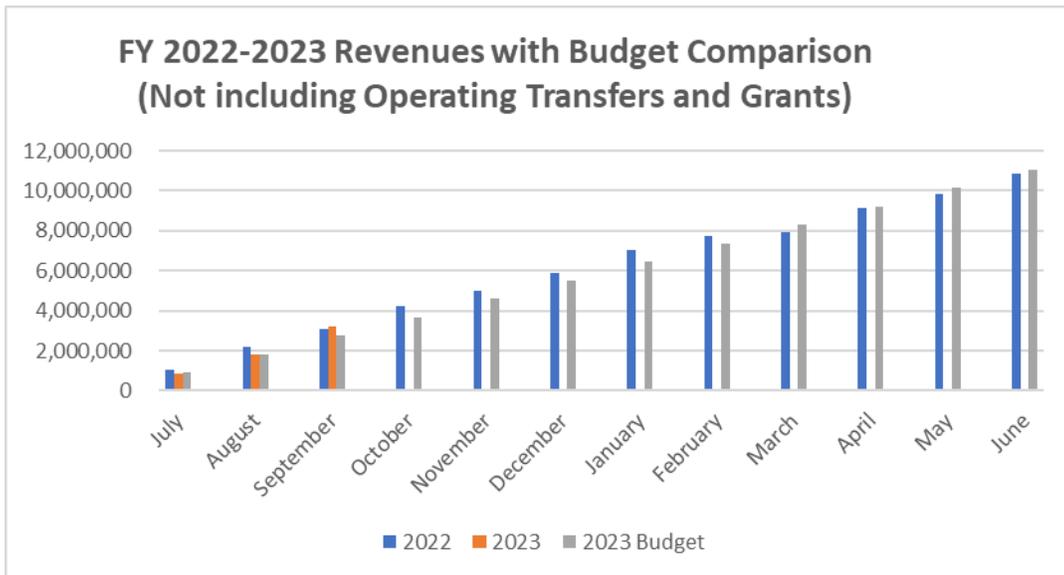


City of Rawlins
Finance Department
521 West Cedar
Rawlins, WY 82301



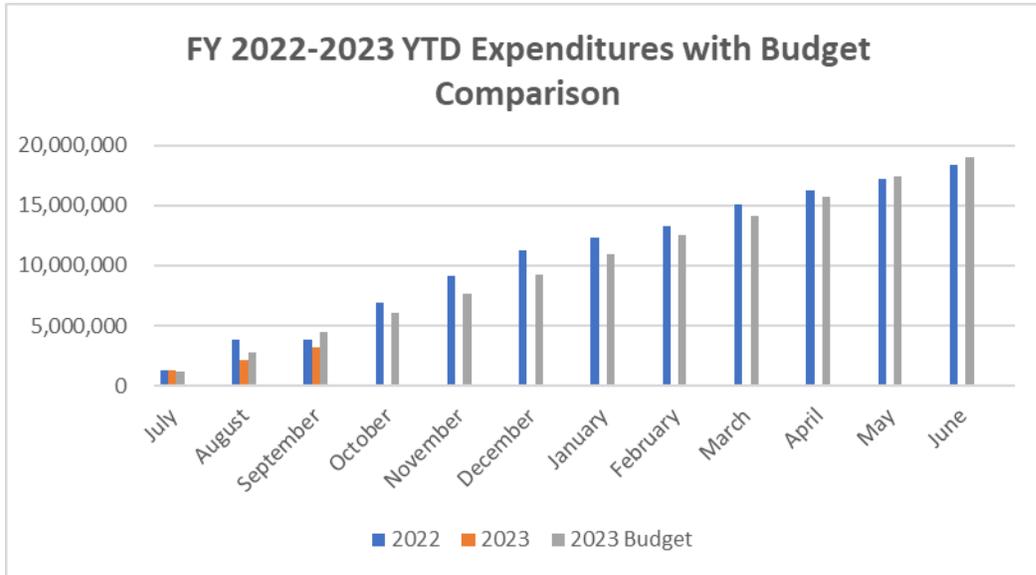
The CITY of **RAWLINS** WYOMING

General Fund Revenues



FY2023 YTD Change in GF Revenue as Compared to Prior Year				
	YTD Sept 2021	YTD Sept 2022	Variance	
Taxes and Assessments	\$2,670,859	\$2,531,594	(\$139,265)	-5.21%
Franchise Fees	155,660	163,722	8,062	5.18%
Intergovernmental	151,253	168,028	16,775	11.09%
Charges for Services	149,332	202,703	53,371	35.74%
Lottery For Cities - Gaming	18,137	21,727	3,590	19.79%
Investment Interest	12,504	15,186	2,682	21.45%
Miscellaneous	(58,317)	91,541	149,857	-256.97%
Subtotal	3,099,427	3,194,500	95,072	3.07%
ARPA Grant	0	739,793	739,793	0.00%
Operating Transfers In	0	228,581	228,581	0.00%
Total Revenues	\$3,099,427	\$4,162,874	\$1,063,447	34.31%

General Fund Expenditures



General Fund Object	YTD Sept 2021	YTD Sept 2022	Variance	
Salaries	\$1,419,185	\$1,513,935	\$94,750	6.68%
Employee Benefits	585,370	719,111	133,741	22.85%
Purchased Services	494,106	540,889	46,783	9.47%
Supplies	149,872	188,254	38,382	25.61%
Capital	820,208	142,389	(677,819)	-82.64%
Allocations	54,125	56,525	2,400	4.43%
Operating Transfers	0	0	0	0.00%
Total Expenditures	\$3,522,866	\$3,161,104	(\$361,762)	-10.27%

General Fund Object	Adopted			Above/Below	
	Budget	Sept 2022	YTD Sept 2022	Budget	2023
Salaries	\$5,796,937	\$421,159	\$1,513,935	\$4,283,002	26.12%
Employee Benefits	3,331,892	226,343	719,111	2,612,781	21.58%
Purchased Services	2,634,934	168,346	540,889	2,094,045	20.53%
Supplies	1,686,720	54,308	188,254	1,498,466	11.16%
Capital	1,217,586	78,879	142,389	1,075,197	11.69%
Allocations	226,100	0	56,525	169,575	25.00%
Operating Transfers	2,134,878	0	0	2,134,878	0.00%
Total Expenditures	\$17,029,047	\$949,036	\$3,161,104	\$13,867,943	18.56%

FY 2022-2023 Change in General Fund Expenditures				
	YTD Sept 2021	YTD Sept 2022	Variance	
City Council	\$31,085	\$30,801	(\$284)	-0.91%
City Manager	93,976	115,836	21,860	23.26%
City Attorney	55,504	64,743	9,239	16.65%
Municipal Judge	44,745	46,450	1,705	3.81%
Information Technology	58,530	103,305	44,775	76.50%
Human Resources	67,915	46,201	(21,714)	-31.97%
CATS Bus	13,160	14,805	1,645	12.50%
Finance Department	115,983	115,457	(526)	-0.45%
Non Departmental	209,828	105,721	(104,107)	-49.62%
Public Works Administration	26,646	48,000	21,354	80.14%
Central Shops	49,358	62,991	13,634	27.62%
Streets Division	886,137	145,978	(740,159)	-83.53%
Building Maintenance Facilities	130,206	184,851	54,645	41.97%
Community Development	24,687	63,874	39,187	158.74%
Economic Development	0	20,185	20,185	0.00%
Grant Writer	3,293	22,686	19,392	0.00%
Building Code Enforcement	447	21,426	20,979	4691.42%
Police Administration	540,096	612,464	72,368	13.40%
Animal Control	41,869	41,140	(729)	-1.74%
911 Center	123,870	136,101	12,231	9.87%
Fire Department	288,953	309,496	20,543	7.11%
Code Enforcement	16,839	18,115	1,277	7.58%
Ancillary	23,750	26,250	2,500	0.00%
Nonprofit Agencies	30,375	30,275	(100)	0.00%
Downtown Development	43,177	45,710	2,534	5.87%
Wyoming Community Gas	0	0	0	0.00%
Dangerous Buildings	1,350	0	(1,350)	0.00%
Housing Expenses	0	202	202	0.00%
Golf Course	133,607	157,420	23,814	17.82%
Club House	65,582	83,248	17,665	26.94%
Recreation Center	162,126	249,515	87,390	53.90%
Shooting Range	22,311	25,130	2,819	12.64%
Green Spaces	217,464	212,726	(4,738)	0.00%
Total Expenditures	\$3,522,866	\$3,161,104	(\$361,763)	-10.27%



Summary of the August 2022 Financial Report

General Fund

Revenue

- Total Revenues Collected (net of the ARPA Grant and Transfers) in September 2022 were \$3,194,500 as compared to \$3,099,427 during September 2021. This is an increase of \$95,072 or 3.07%. 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 September 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 \$2,670,859 collected as of September 2021 were \$139,265 (5.21%) higher than the September 2022 total of \$2,531,594. Collections of Taxes and Assessments are slightly ahead of the expected amounts in Fiscal Year 2023. To date, 27.78% of budgeted amounts have been collected compared to 25% of the year having elapsed.
- Franchise Fees collected as of September 2022 were \$163,722 which was \$8,062, or 5.18% higher than collections as of September 2021 of \$155,660.
- Intergovernmental Revenues of \$168,028 collected as of September 2022 were \$16,775, or 11.09% higher than the September 2021 total of \$151,253. Included in the September 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 \$202,703 collected as of September 2022 were \$53,371, or 35.74% higher than the September 2021 total of \$149,332.

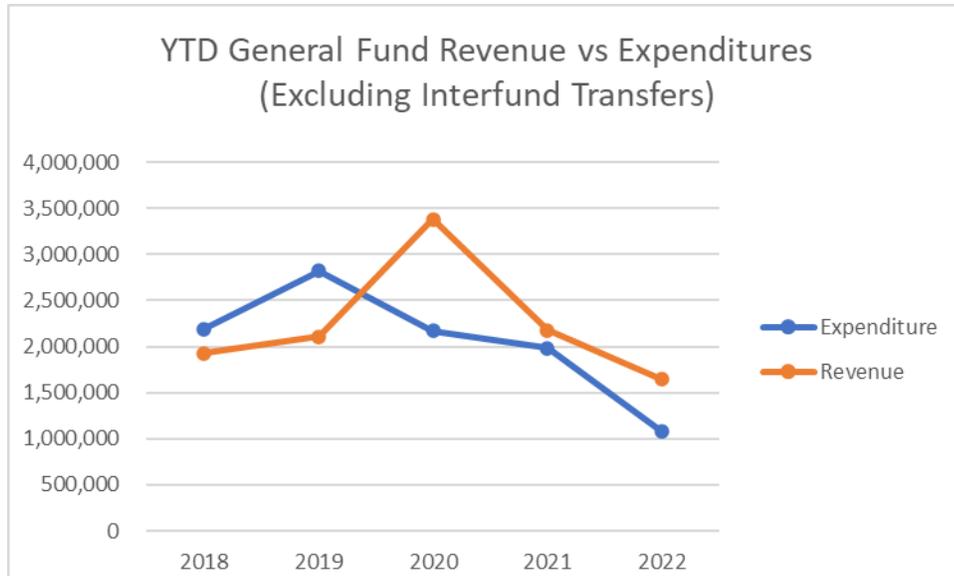
Expenditures

- Expenditures in September 2022 were \$3,161,104 as compared to \$3,522,866 in September 2021, a decrease of \$361,763, or 10.27%. 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 September 30, 2022 are higher than the expected budgeted amount. As of September 30, 2022 seven payrolls have been paid, where the expected amount is calculated based on 26 payrolls per year or six and half payrolls as of September 30, 2022.
- Salaries have increased 6.68% from \$1,419,185 in September 2021 to \$1,513,935 in September 2022. Factors leading to the increase include the 3% COLA and three various positions that were vacant or not hired yet in September 2021 including Economic Development Director, Grant Writer, and Building Code Enforcement.
- Employee benefits increased 22.85% from \$585,370 in September 2021 to \$719,111 in September 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 September 2022 also added to the increase.
- Non-departmental expenditures for September 2021 includes \$600,000 in transfers to the Recreation Departments, the September 2022 balance includes \$1,067,439, which represents one-half the budget.
- Included in the Streets Department September 2021 expense is a payment to STC Construction for work performed on the 2020 streets projects in the amount of \$748,374.
- Year to date capital expenditures decreased \$677,819 from the same time a year ago. Currently, capital expenditures are frozen until the Fiscal Year 2021 audit is 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 September 2022, the interfund transfers were \$1,067,439 from the General Fund to Recreational Services.



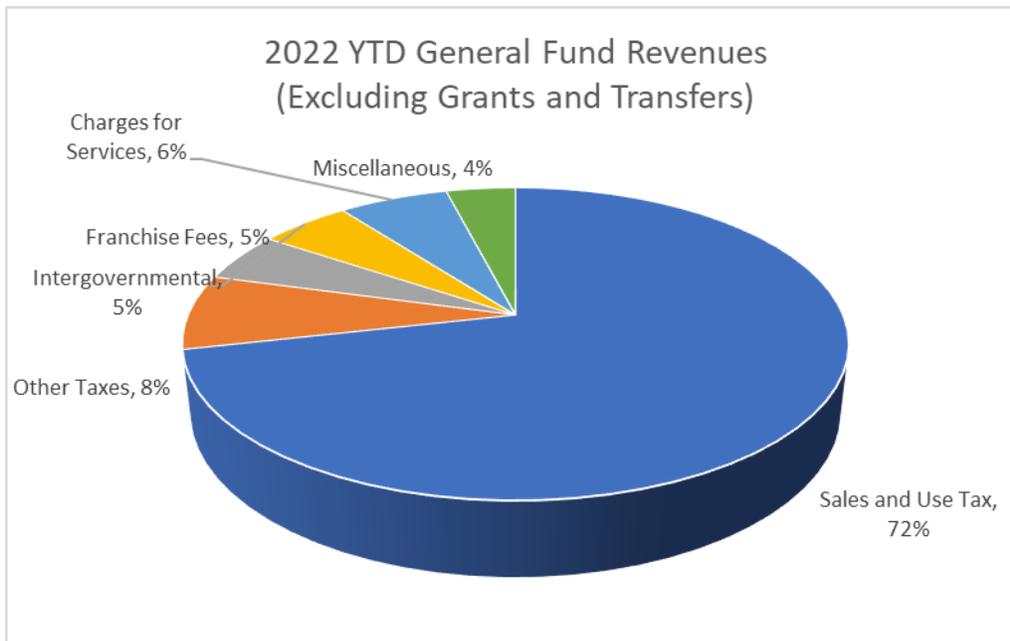
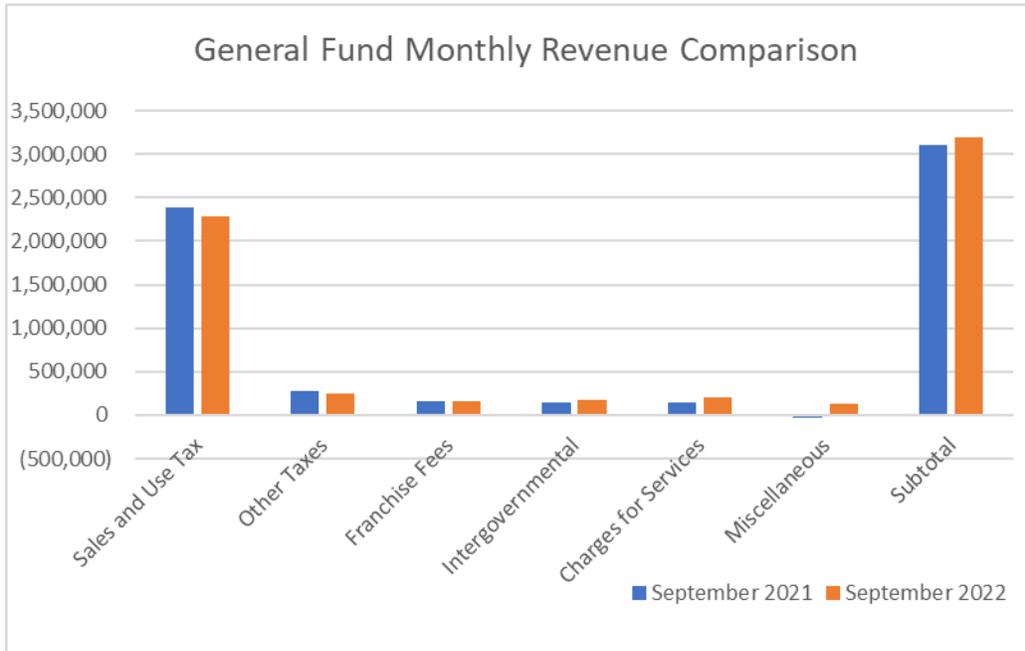
The increase in expenditures in FY2019 is the result of payment on street projects of \$748,374. The increase in revenue in FY2020 is the result of increased sales tax and use tax collected. The increase in revenue in FY2022 is the result of the receipt of ARPA funds of \$739,793.

General Fund	2022	2023	Increase/ (Decrease)	Increase/ (Decrease)
Year-to-Date Revenues	\$3,099,427	\$4,162,874	\$1,063,447	34.31%
Year-to-Date Expenditures	3,522,866	3,161,104	(361,763)	-10.27%
Net revenue over (under) expenditures	(\$423,439)	\$1,001,771	\$1,425,210	-336.58%

Revenues	Adopted Budget	September 2022	September YTD	Above/(Below) Budget	2023
Sales & Use Tax					
Sales Tax	\$2,738,181	\$316,137	\$829,919	-\$1,908,262	30.31%
County Option Sales Tax	2,595,294	298,145	784,810	(1,810,484)	30.24%
State Sales Tax Out of State	359,308	41,484	108,903	(250,405)	30.31%
State Use Tax	249,992	45,847	103,137	(146,855)	41.26%
County Options Use Tax	379,305	67,965	153,655	(225,650)	40.51%
State Use Tax Out of State	202,482	37,134	83,536	(118,946)	41.26%
Supplemental State Funding	730,000	219,155	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	74,036	100,173	(149,827)	40.07%
Property Tax	500,000	12,210	24,511	(475,489)	4.90%
Gasoline Tax	385,000	70,724	100,765	(284,235)	26.17%
Cigarette Tax	45,000	3,813	10,975	(34,025)	24.39%
Lodgers Tax	25,000	4,892	12,054	(12,946)	48.22%
Total Taxes	9,112,562	1,191,541	2,531,594	(6,580,968)	27.78%
Franchise Fees					
Black Hills Energy	210,000	0	62,470	(147,530)	29.75%
Rocky Mountain Power	380,000	30,548	79,426	(300,574)	20.90%
Charter Communications	97,000	0	20,298	(76,702)	20.93%
Fatbeam LLC	7,000	0	1,529	(5,472)	21.84%
Total Franchise Fees	694,000	30,548	163,722	(530,278)	23.59%
Intergovernmental					
911 Surcharge	75,000	601	15,878	(59,122)	21.17%
Animal Shelter Fees	9,000	140	2,435	(6,565)	27.06%
Municipal Judge	130,000	11,043	22,110	(107,890)	17.01%
Court Bonds	10,000	(7,016)	4,713	(5,287)	47.13%
Advocate Grant - State	18,000	1,276	4,807	(13,193)	26.71%
Advocate Grant - Federal	52,000	3,967	12,550	(39,450)	24.13%
CATS Bus	1,400	174	431	(969)	30.78%
E-Citation	10,000	800	2,620	(7,380)	26.20%
Resource Office Reimbursement	75,000	0	75,000	0	100.00%
Other	24,300	(8,570)	27,483	3,183	113.10%
Total Intergovernmental	404,700	2,415	168,028	(236,672)	41.52%
Charges for Services					
Liquor Licenses	26,000	0	0	(26,000)	0.00%
Engineering/Building Permits	55,000	4,461	17,394	(37,606)	31.62%
Contractor Licenses	27,000	625	1,537	(25,463)	5.69%
Plan Reviews	25,000	224	5,977	(19,023)	23.91%
Land Leases/Sale	63,000	3,000	9,000	(54,000)	14.29%
Cemetery Fees	12,500	820	4,875	(7,625)	39.00%
Recreation Services	402,075	54,968	150,344	(251,731)	37.39%
Other	25,100	12,386	13,576	(11,524)	54.09%
Total Charges for Services	635,675	76,485	202,703	(432,972)	31.89%
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	8,686	15,186	(24,814)	37.97%
Operating Transfers	914,326	76,194	228,581	(685,745)	25.00%
Miscellaneous	33,500	71,401	91,541	58,041	273.26%
Total Revenues	\$11,964,763	\$1,457,270	\$4,162,874	(\$7,801,889)	34.79%

Expenditures	Adopted Budget	Sept 2022	Sept YTD	Above/(Below) Budget	2022
City Council	\$98,335	\$4,909	\$30,801	(\$67,534)	31.32%
City Manager	423,976	38,524	115,836	(308,140)	27.32%
City Attorney	380,609	18,238	64,743	(315,866)	17.01%
Municipal Judge	227,448	14,728	46,450	(180,998)	20.42%
Information Technology	636,770	30,315	103,305	(533,465)	16.22%
Human Resources	263,694	12,633	46,201	(217,493)	17.52%
CATS Bus	67,824	4,966	14,805	(53,019)	21.83%
Finance Department	466,200	35,873	115,457	(350,743)	24.77%
Non Departmental	364,300	26,582	105,721	(258,579)	29.02%
Public Works Administration	250,961	14,583	48,000	(202,961)	19.13%
Central Shops	253,762	29,202	62,991	(190,771)	24.82%
Streets Division	949,867	41,420	145,978	(803,889)	15.37%
Building Maintenance Facilities	673,185	68,278	184,851	(488,334)	27.46%
Community Development	127,852	42,131	63,874	(63,978)	49.96%
Economic Development	134,212	0	20,185	(114,027)	15.04%
Grant Writer	107,700	6,618	22,686	(85,014)	21.06%
Building Code Enforcement	96,219	6,075	21,426	(74,793)	22.27%
Police Administration	2,896,961	188,444	612,464	(2,284,497)	21.14%
Animal Control	259,024	15,643	41,140	(217,884)	15.88%
911 Center	714,751	43,302	136,101	(578,650)	19.04%
Fire Department	1,489,701	100,512	309,496	(1,180,205)	20.78%
Code Enforcement	124,848	5,316	18,115	(106,733)	14.51%
Ancillary	105,000	0	26,250	(78,750)	25.00%
Nonprofit Agencies	121,100	0	30,275	(90,825)	25.00%
Downtown Development	172,917	13,490	45,710	(127,207)	26.43%
Wyoming Community Gas	0	0	0	0	0.00%
Dangerous Buildings	400,000	0	0	(400,000)	0.00%
Housing Expenses	75,000	166	202	(74,798)	0.27%
Golf Course	565,237	75,283	157,420	(407,817)	27.85%
Club House	242,456	27,681	83,248	(159,208)	34.34%
Recreation Center	954,318	65,852	249,515	(704,803)	26.15%
Shooting Range	129,752	8,991	25,130	(104,622)	19.37%
Green Spaces	645,190	77,455	212,726	(432,464)	32.97%
Total Expenditures	\$14,419,169	\$1,017,207	\$3,161,104	(\$11,258,065)	21.92%

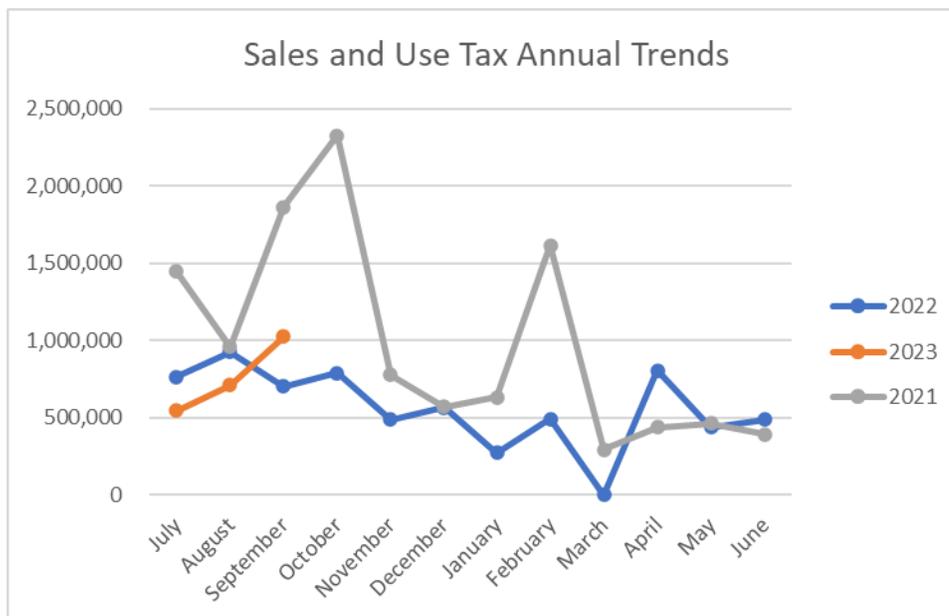
General Fund Revenues



Taxes

The major source of revenues for the General Fund is taxes. The following information is for actual year-to-date collections as of September 30, 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 September 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 \$107,896 lower as of September 2022 compared to September 2021. As of September 30, 2022 collections of Sales Tax is at 31.47% of the annual budget which is 6.47% ahead of expected.
- **Motor Vehicle Tax** – Motor vehicle taxes are collected by the counties and remitted monthly to the City. Though September 2022, motor vehicle taxes collected were lower than the same period in 2021 by \$5,824.
- **Cigarette Tax** – These taxes are levied on the sale of cigarettes. Year-to-date collections are \$10,975 compared to \$13,217 as of September 2021, which is a decrease of \$2,242 or 16.96%.
- **Franchise Fees** – Included in these revenues are fees related to various utilities. The city has collected \$163,722 as of September 2022, compared to \$155,660 for September 2021.



Intergovernmental Revenues

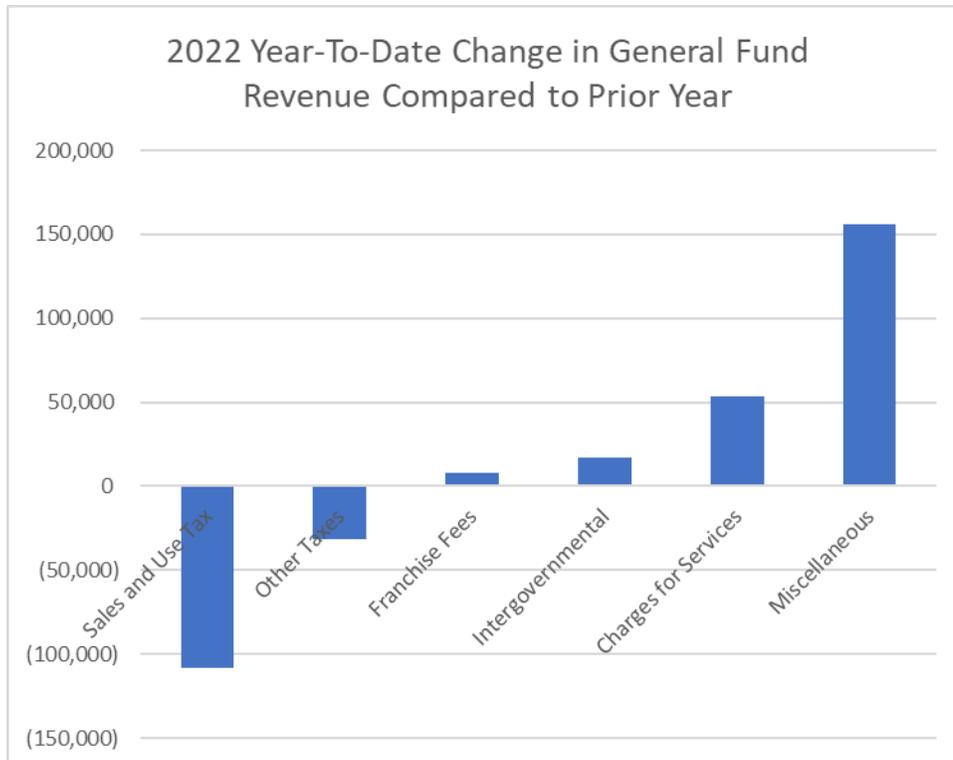
This category includes revenue recovery for several services which the city provides to other governments as well as federal, state and local shared revenues. Year-to-date intergovernmental are \$168,028 as compared to \$151,253 in 2022, an increase of \$16,775. Included in the intergovernmental revenues 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 September 30, 2022 were \$202,703, as compared to \$149,332 as of September 30, 2021, an increase of \$53,371. Part of the increase is \$25,000 in donations for the skate park.

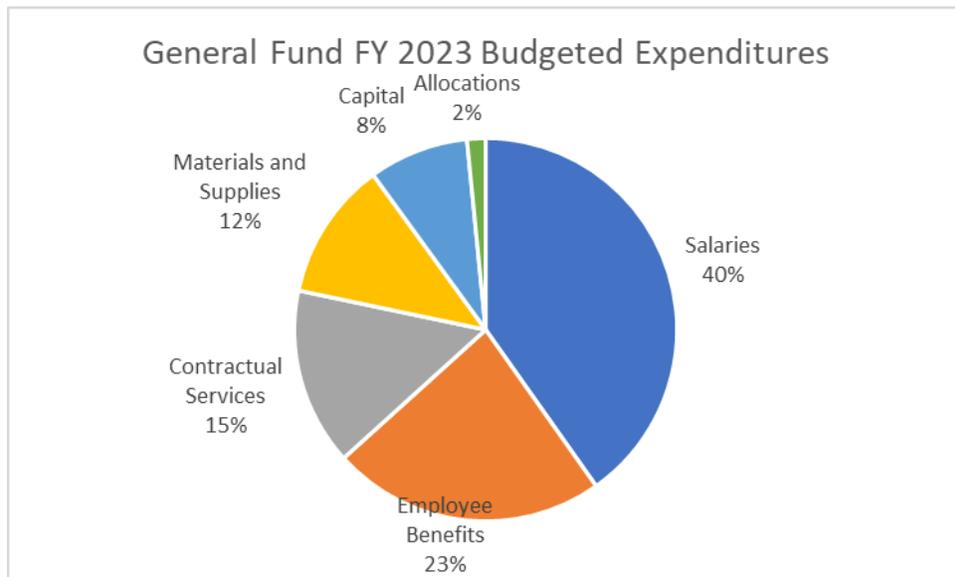
Investment Income

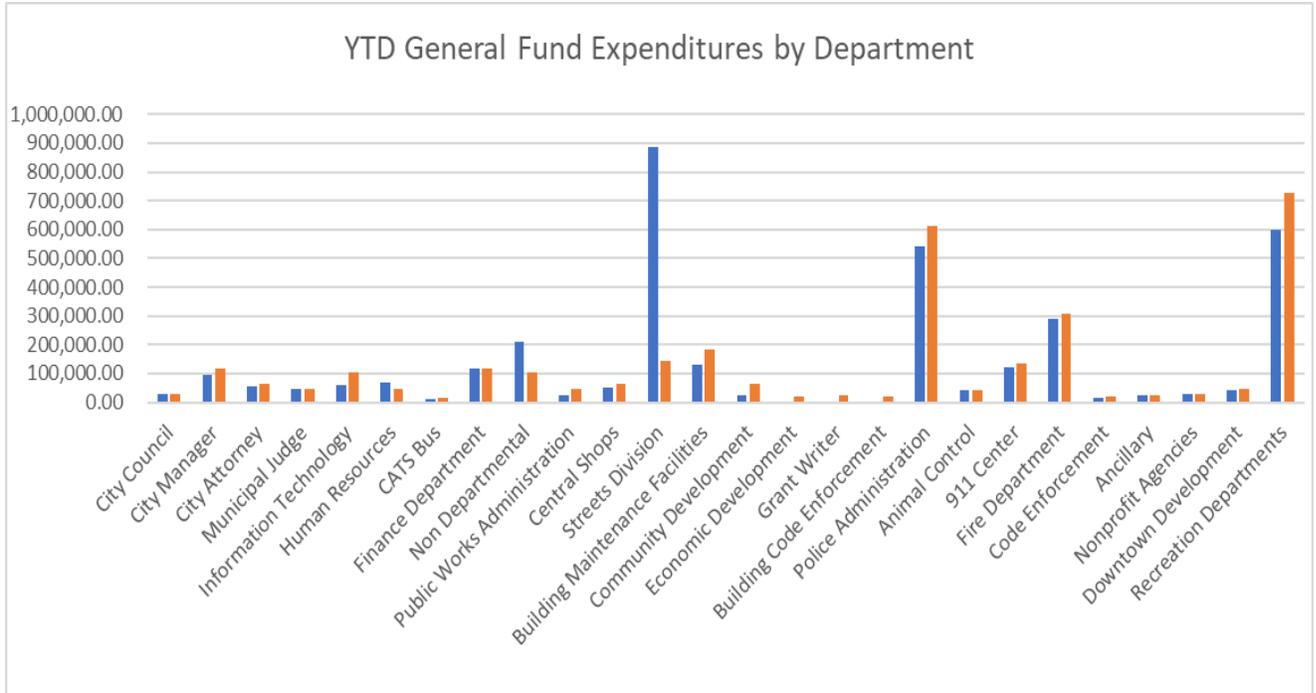
This is the amount of interest earned on the City's investments. As of September 2022, interest earnings in the General Fund are \$15,186, which is an increase of \$2,682, or 21.45% over last year.



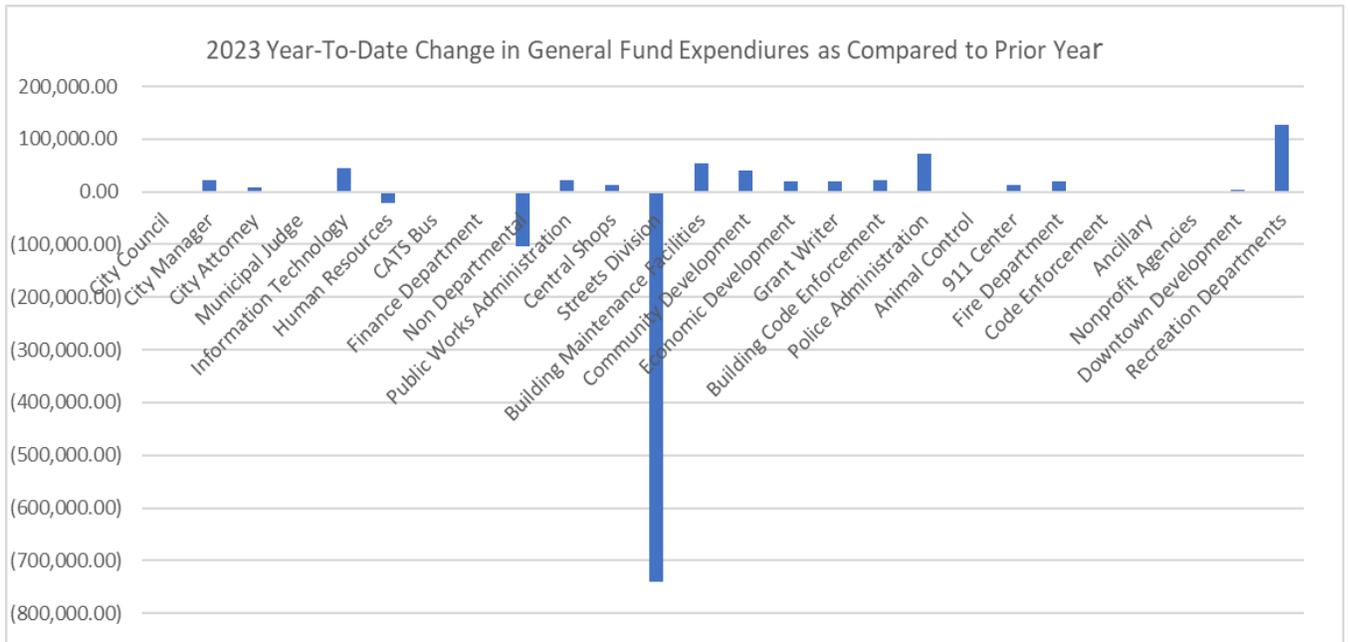
General Fund Expenditures

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 September 2022, General Fund expenditures were \$3,161,104 as compared to \$3,522,866 in September 2021, resulting in a decrease of \$361,763, or 10.27%.

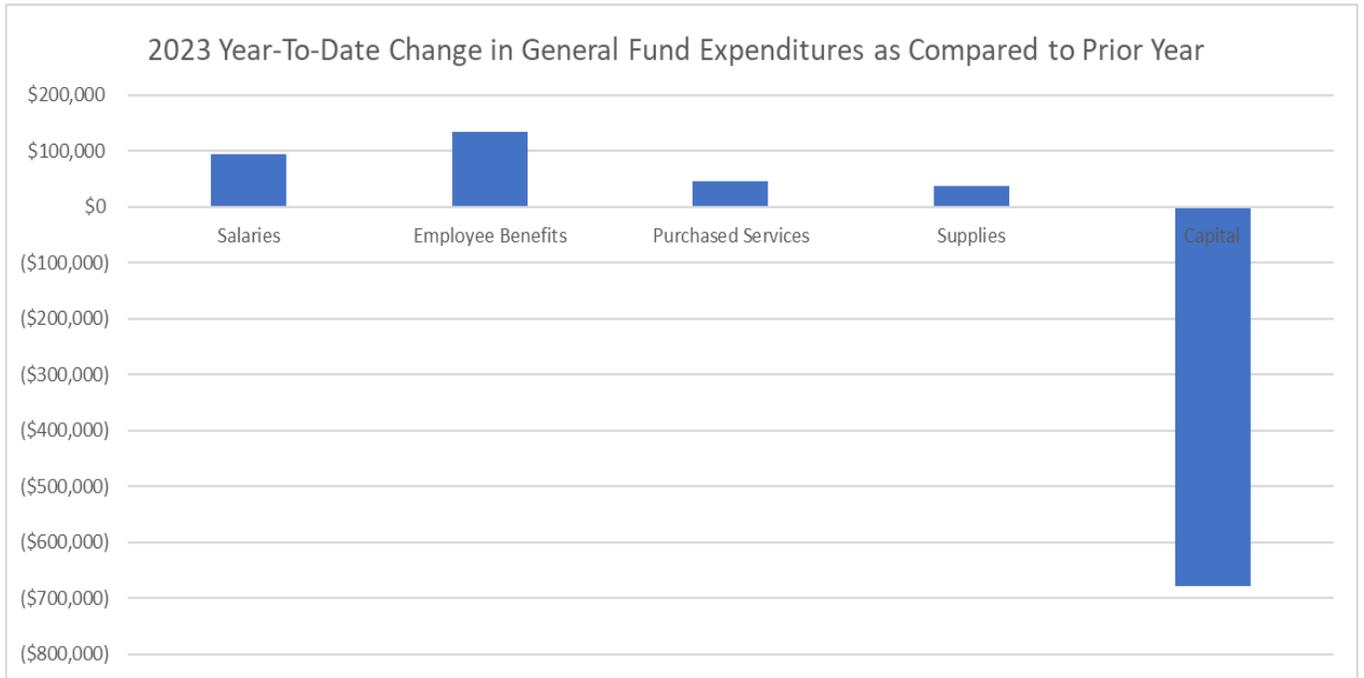




General Fund Expenditure Year-To-Change by Department



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>\$3,440,651</u>
Fund Balance, June 2013	39,342
Revenues Over Expenditures	<u>3,401,309</u>
Fund Balance, Sept 2022	<u>3,440,651</u>
Revenues - July 2013 through Sept 2022	4,240,788
Expenditures - July 2013 through Sept 2022	<u>839,479</u>
Revenues Over Expenditures	<u>\$3,401,309</u>

Impact Assistance Budget Status	
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

Cash Remaining After Budget Allocations	
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	61,389
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	142,413
Added from Fiscal Year 2022	324,409	135,763
Add Sage Creek Change Orders	600,000	
Add SCADA Design	200,000	
Add Ditch Witch	30,771	30,771
Total Encumbrances	3,511,372	308,947

Specific Purpose Tax 2019 (Sixth Penny)

Cash	<u>\$2,352,399</u>
Fund Balance, July 2020	0
Revenues Over Expenditures	<u>2,352,399</u>
Fund Balance, September 2022	<u>2,352,399</u>
Revenues - July 2020 through Sept 2022	4,388,984
Expenditures - July 2020 through Sept 2022	<u>2,036,584</u>
Revenues Over Expenditures	<u>\$2,352,399</u>

Capital Facilities Fund

Cash	<u>\$41,250</u>
Fund Balance, July 2020	40,537
Revenues Over Expenditures	<u>713</u>
Fund Balance, September 2022	<u>41,250</u>
Revenues - July 2020 through Sept 2022	713
Expenditures - July 2020 through Sept 2022	<u>0</u>
Revenues Over Expenditures	<u>\$713</u>

Capital Facilities Tax #2

Cash	<u>\$28,271</u>
Fund Balance, July 2020	11,566
Revenues Over Expenditures	<u>16,705</u>
Fund Balance, September 2022	<u>28,271</u>
Revenues - July 2020 through Sept 2022	918,661
Expenditures - July 2020 through Sept 2022	<u>901,956</u>
Revenues Over Expenditures	<u>\$16,705</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	\$4,162,874	\$3,161,104	\$1,001,771
Impact Assistance	1,476	308,947	(307,471)
Capital Facilities Tax	1,484	32,618	(31,133)
Total Governmental Fund Types	<u>4,165,834</u>	<u>3,502,668</u>	663,166
Proprietary Fund Types			
Enterprise			
Water Fund	403,210	305,451	97,759
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	612,199	628,534	(16,335)
Total Proprietary Fund Types	<u>1,553,689</u>	<u>1,361,321</u>	192,368
All Fund Types	<u>\$5,719,522</u>	<u>\$4,863,989</u>	\$855,534

City of Rawlins
Cash Flow Statement – Water Fund
September 30, 2022

	Sept 2022	Sept 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	20,358	200,311	(179,953)	10.16%
Purchased Services	2,422	4,014	128,450	(124,436)	3.12%
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	33,537	123,672	1,248,021	(1,124,349)	9.91%
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	(95,479)	7,240	363,050	(355,810)	1.99%
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	(14,945)	181,779	2,065,115	(1,883,336)	8.80%
Total Water Fund Expenditures	18,592	305,451	3,313,136	(3,007,685)	9.22%
Net Income (Loss)	184,710	97,759	(1,091,636)	1,189,395	-8.96%
Cash Reserves			1,191,636		
Contingency			(100,000)		
Total Impact on Cash Reserves			0		

City of Rawlins
Cash Flow Statement – Sewer Fund
September 30, 2022

	Sept 2022	Sept 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	<u>93,123</u>	<u>184,293</u>	<u>1,114,000</u>	<u>(929,707)</u>	<u>16.54%</u>
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	<u>28,208</u>	<u>77,870</u>	<u>587,648</u>	<u>(509,778)</u>	<u>13.25%</u>
 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	<u>40,767</u>	<u>83,201</u>	<u>680,195</u>	<u>(596,994)</u>	<u>12.23%</u>
Total Sewer Fund Expenditures	<u>68,975</u>	<u>161,071</u>	<u>1,267,843</u>	<u>(1,106,772)</u>	<u>12.70%</u>
Net Income (Loss)	24,148	23,222	(153,843)	177,065	-15.09%
Cash Reserves			253,843		
Contingency			<u>(100,000)</u>		
Total Impact on Cash Reserves			0		

City of Rawlins
Cash Flow Statement – Landfill Fund
September 30, 2022

	Sept 2022	Sept 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
September 30, 2022

	Sept 2022	Sept 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>	14.69%
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>	9.84%
Net Income (Loss)	18,012	11,635	(33,292)	44,927	-34.95%
Cash Reserves			83,292		
Contingency			<u>(50,000)</u>		
Total Impact on Cash Reserves			0		