

11/30/2022

City of Rawlins

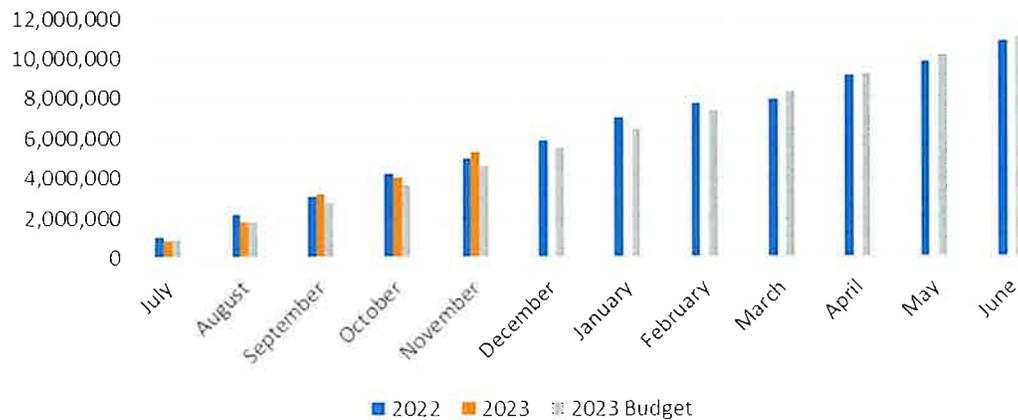
Financial Performance Report

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



General Fund Revenues

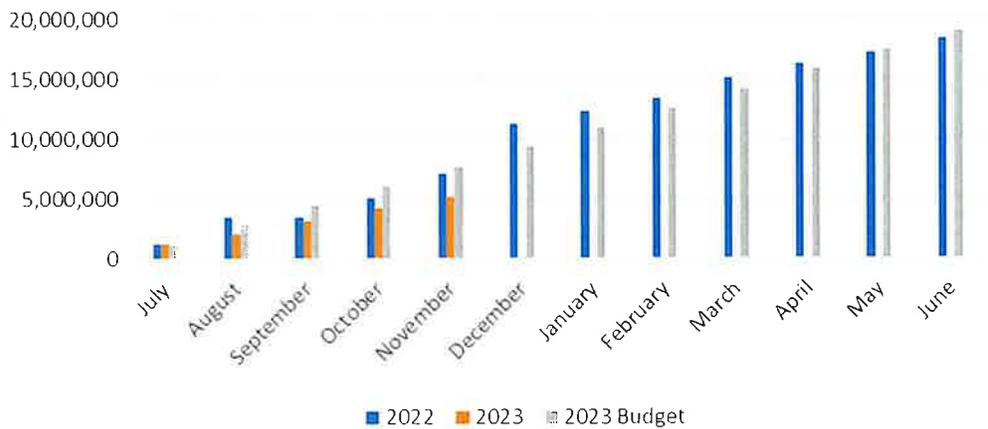
FY 2022-2023 Revenues with Budget Comparison
(Not including Operating Transfers and Grants)



FY2023 YTD Change in GF Revenue as Compared to Prior Year				
	YTD Nov 2021	YTD Nov 2022	Variance	
Taxes and Assessments	\$4,336,070	\$4,395,111	\$59,041	1.36%
Franchise Fees	258,130	278,675	20,545	7.96%
Intergovernmental	195,582	233,531	37,949	19.40%
Charges for Services	206,671	322,403	115,732	56.00%
Lottery For Cities - Gaming	35,859	42,730	6,870	19.16%
Investment Interest	19,549	34,711	15,162	77.56%
Miscellaneous	(71,484)	1,250	72,734	-101.75%
Subtotal	4,980,377	5,308,410	328,033	6.59%
ARPA Grant	737,980	739,793	1,813	0.00%
Operating Transfers In	0	380,969	380,969	0.00%
Total Revenues	\$5,718,358	\$6,429,172	\$710,815	12.43%

General Fund Expenditures

FY 2022-2023 YTD Expenditures with Budget Comparison



General Fund Object	YTD Nov 2021	YTD Nov 2022	Variance	
Salaries	\$2,286,252	\$2,395,158	\$108,906	4.76%
Employee Benefits	1,014,587	1,179,232	164,645	16.23%
Purchased Services	944,862	870,659	(74,203)	-7.85%
Supplies	361,705	318,086	(43,620)	-12.06%
Capital	1,788,759	296,728	(1,492,030)	-83.41%
Allocations	105,648	113,050	7,402	7.01%
Operating Transfers	0	0	0	0.00%
Total Expenditures	\$6,501,813	\$5,172,913	(\$1,328,900)	-20.44%

General Fund Object	Adopted			Above/Below	
	Budget	Nov 2022	YTD Nov 2022	Budget	2023
Salaries	\$5,796,937	\$432,530	\$2,395,158	\$3,401,779	41.32%
Employee Benefits	3,331,892	226,732	1,179,232	2,152,660	35.39%
Purchased Services	2,634,934	157,981	870,659	1,764,275	33.04%
Supplies	1,686,720	51,449	318,086	1,368,634	18.86%
Capital	1,217,586	62,267	296,728	920,858	24.37%
Allocations	226,100	0	113,050	113,050	50.00%
Operating Transfers	2,134,878	0	0	2,134,878	0.00%
Total Expenditures	\$17,029,047	\$930,959	\$5,172,913	\$11,856,134	30.38%

FY 2022-2023 Change in General Fund Expenditures

	YTD Nov 2021	YTD Nov 2022	Variance	
City Council	\$40,308	\$40,271	(\$37)	-0.09%
City Manager	192,288	198,603	6,315	3.28%
City Attorney	351,917	102,191	(249,726)	-70.96%
Municipal Judge	75,015	76,537	1,522	2.03%
Information Technology	95,767	200,911	105,143	109.79%
Human Resources	120,411	75,911	(44,500)	-36.96%
CATS Bus	20,761	23,641	2,880	13.87%
Finance Department	187,745	193,153	5,408	2.88%
Non Departmental	236,951	178,018	(58,934)	-24.87%
Public Works Administration	51,435	76,291	24,857	48.33%
Central Shops	83,663	115,217	31,554	37.72%
Streets Division	1,868,018	272,627	(1,595,391)	-85.41%
Building Maintenance Facilities	209,497	358,452	148,955	71.10%
Community Development	41,987	39,612	(2,375)	-5.66%
Economic Development	1,195	19,945	18,750	0.00%
Grant Writer	16,678	37,727	21,048	0.00%
Building Code Enforcement	9,221	36,973	27,752	300.95%
Police Administration	961,589	988,146	26,556	2.76%
Animal Control	68,714	65,117	(3,597)	-5.23%
911 Center	238,557	281,172	42,614	17.86%
Fire Department	481,378	490,420	9,042	1.88%
Code Enforcement	26,668	28,467	1,800	6.75%
Ancillary	47,500	52,500	5,000	0.00%
Nonprofit Agencies	58,148	60,550	2,402	0.00%
Downtown Development	68,570	72,708	4,137	6.03%
Wyoming Community Gas	9,363	0	(9,363)	0.00%
Dangerous Buildings	0	19,407	19,407	0.00%
Housing Expenses	0	0	0	0.00%
Golf Course	192,091	220,053	27,962	14.56%
Club House	94,851	110,350	15,499	16.34%
Recreation Center	260,600	407,220	146,620	56.26%
Shooting Range	36,786	45,935	9,149	24.87%
Green Spaces	354,140	284,790	(69,350)	0.00%
Total Expenditures	\$6,501,813	\$5,172,913	(\$1,328,900)	-20.44%



The CITY of **RAWLINS** WYOMING

Summary of the November 2022 Financial Report

General Fund

Revenue

- Total Revenues Collected (net of the ARPA Grant and Transfers) in November 2022 were \$5,308,410 as compared to \$4,980,377 during November 2021. This is an increase of \$328,033 or 6.59%. 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 November 2022 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 \$4,336,070 collected as of November 2021 were \$59,041 (1.36%) lower than the November 2022 total of \$4,395,111. Collections of Taxes and Assessments are slightly ahead of the expected amounts in Fiscal Year 2023. To date, 48.23% of budgeted amounts have been collected compared to 41.67% of the year having elapsed.
- Franchise Fees collected as of November 2022 were \$278,675 which was \$20,545, or 7.96% higher than collections as of November 2021 of \$258,130.
- Intergovernmental Revenues of \$233,531 collected as of November 2022 were \$37,949, or 19.40% higher than the November 2021 total of \$195,582. Included in the November 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 \$322,403 collected as of November 2022 were \$115,732, or 56.00% higher than the November 2021 total of \$206,671.

Expenditures

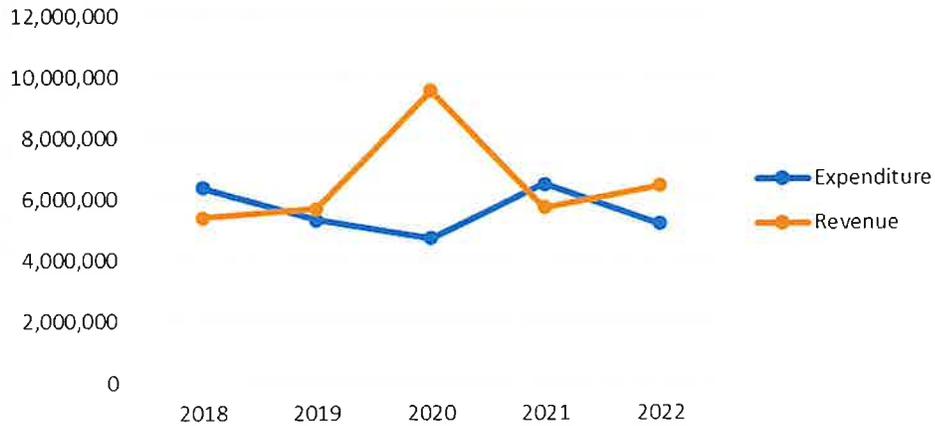
- Expenditures in November 2022 were \$5,172,913 as compared to \$6,501,813 in November 2021, a decrease of \$1,328,900, or 20.44%. The decrease is due Street Projects that were performed in Fiscal Year 2021.
- Payroll for the City of Rawlins is paid every other week. Due to the frequency, the salaries and wages paid as of November 30, 2022 match the expected budgeted amount. As of November 30, 2022 eleven payrolls have been paid, where the expected amount is calculated based on 26 payrolls per year or eleven payrolls as of November 30, 2022.
- Salaries have increased 4.76% from \$2,286,252 in November 2021 to \$2,395,158 in November 2022. Factors leading to the increase include the 3% COLA and three various positions that were vacant or not hired yet in November 2021 including Economic Development Director, Grant Writer, and Building Code Enforcement.
- Employee benefits increased 16.23% from \$1,014,587 in November 2021 to \$1,179,232 in November 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 November 2022 also added to the increase.
- Non-departmental expenditures for November 2021 includes \$600,000 in transfers to the Recreation Departments, the November 2022 balance includes \$1,067,439, which represents one-half the budget.
- Included in the Streets Department November 2021 expense is a payment to STC Construction for work performed on the 2020 streets projects in the amount of \$1,461,839.
- Year to date capital expenditures decreased \$1,492,030 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 November 2022, the interfund transfers were \$1,067,439 from the General Fund to Recreational Services.

YTD General Fund Revenue vs Expenditures
(Excluding Interfund Transfers)



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.

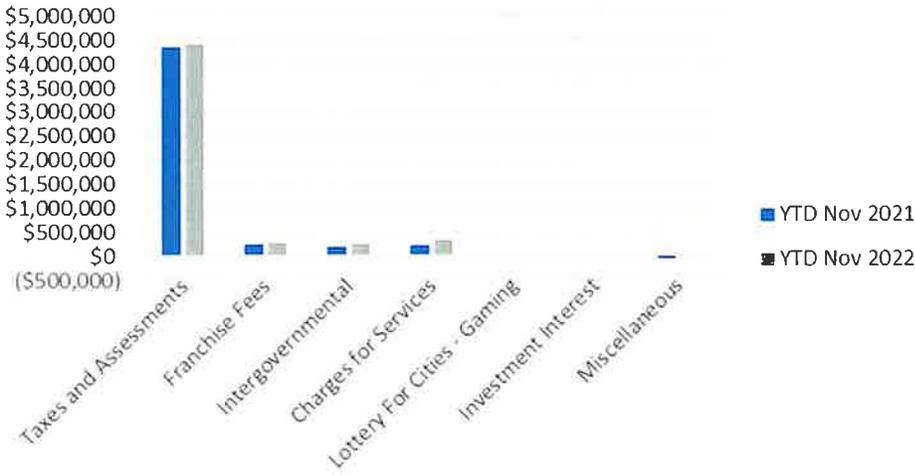
General Fund	2022	2023	Increase/ (Decrease)	Increase/ (Decrease)
Year-to-Date Revenues	\$5,718,358	\$6,429,172	\$710,815	12.43%
Year-to-Date Expenditures	6,501,813	5,172,913	(1,328,900)	-20.44%
Net revenue over (under) expenditures	(\$783,455)	\$1,256,259	\$2,039,714	-260.35%

Revenues	Adopted Budget	November 2022	November YTD	Above/(Below) Budget	2023
Sales & Use Tax					
Sales Tax	\$2,738,181	\$321,618	\$1,465,653	(\$1,272,528)	53.53%
County Option Sales Tax	2,595,294	302,979	1,383,888	(1,211,406)	53.32%
State Sales Tax Out of State	359,308	42,203	192,326	(166,982)	53.53%
State Use Tax	249,992	21,684	148,713	(101,279)	59.49%
County Options Use Tax	379,305	32,670	222,331	(156,974)	58.62%
State Use Tax Out of State	202,482	17,563	120,451	(82,031)	59.49%
Supplemental State Funding	730,000	0	219,155	(510,845)	30.02%
Federal Mineral Royalty	310,000	85,556	85,556	(224,444)	27.60%
Severance Tax	343,000	74,662	74,662	(268,338)	21.77%
Motor Vehicle Tax	250,000	42,099	142,272	(107,728)	56.91%
Property Tax	500,000	95,210	119,721	(380,279)	23.94%
Gasoline Tax	385,000	79,884	180,649	(204,351)	46.92%
Cigarette Tax	45,000	3,733	18,760	(26,240)	41.69%
Lodgers Tax	25,000	8,922	20,976	(4,024)	83.91%
Total Taxes	9,112,562	1,128,783	4,395,111	(4,717,451)	48.23%
Franchise Fees					
Black Hills Energy	210,000	0	102,760	(107,240)	48.93%
Rocky Mountain Power	380,000	25,789	132,647	(247,353)	34.91%
Charter Communications	97,000	18,200	40,211	(56,789)	41.45%
Fatbeam LLC	7,000	0	3,057	(3,943)	43.67%
Total Franchise Fees	694,000	43,989	278,675	(415,325)	40.15%
Intergovernmental					
911 Surcharge	75,000	4,713	35,187	(39,813)	46.92%
Animal Shelter Fees	9,000	704	3,838	(5,162)	42.64%
Municipal Judge	130,000	12,632	50,128	(79,872)	38.56%
Court Bonds	10,000	(4,970)	10,883	883	108.83%
Advocate Grant - State	18,000	245	5,987	(12,013)	33.26%
Advocate Grant - Federal	52,000	189	13,966	(38,034)	26.86%
CATS Bus	1,400	192	737	(663)	52.61%
E-Citation	10,000	1,030	4,220	(5,780)	42.20%
Resource Office Reimbursement	75,000	0	75,000	0	100.00%
Other	24,300	(597)	33,584	9,284	138.21%
Total Intergovernmental	404,700	14,138	233,531	(171,169)	57.70%
Charges for Services					
Liquor Licenses	26,000	10,167	10,167	(15,833)	39.10%
Engineering/Building Permits	55,000	14,942	43,855	(11,145)	79.74%
Contractor Licenses	27,000	1,124	2,945	(24,055)	10.91%
Plan Reviews	25,000	8,964	20,834	(4,166)	83.34%
Land Leases/Sale	63,000	3,000	12,000	(51,000)	19.05%
Cemetery Fees	12,500	885	6,125	(6,375)	49.00%
Recreation Services	402,075	13,304	182,376	(219,699)	45.36%
Other	25,100	901	44,102	19,002	175.71%
Total Charges for Services	635,675	53,287	322,403	(313,272)	50.72%
Lottery For Cities	55,000	21,003	32,499	(22,501)	59.09%
Horse Racing	75,000	0	10,230	(64,770)	13.64%
ARPA Grant		0	739,793	739,793	0.00%
Investment Interest	40,000	0	34,711	(5,289)	86.78%
Operating Transfers	914,326	76,194	380,969	(533,357)	41.67%
Miscellaneous	33,500	0	1,250	(32,250)	3.73%
Total Revenues	\$11,964,763	\$1,337,395	\$6,429,172	(\$5,535,591)	53.73%

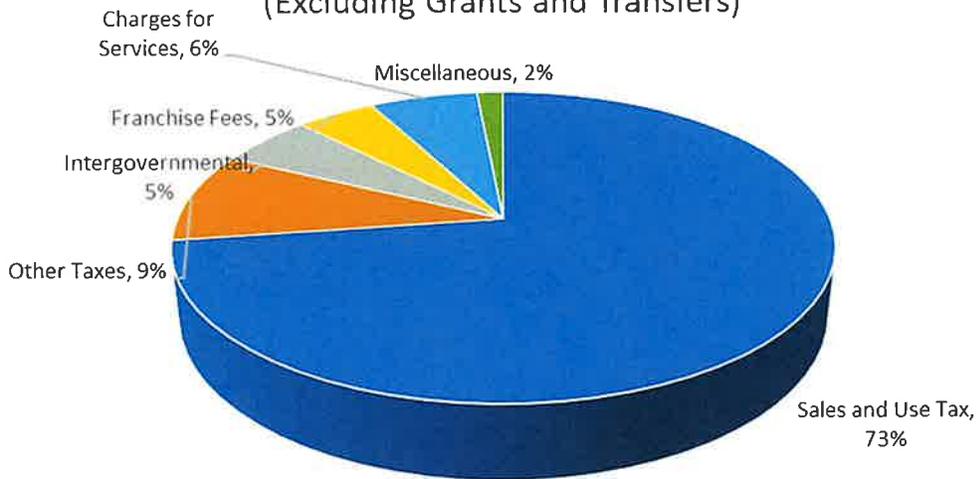
Expenditures	Adopted Budget	Nov 2022	Nov YTD	Above/(Below) Budget	2022
City Council	\$98,335	\$4,766	\$40,271	(\$58,064)	40.95%
City Manager	423,976	15,553	198,603	(225,373)	46.84%
City Attorney	380,609	18,338	102,191	(278,418)	26.85%
Municipal Judge	227,448	14,065	76,537	(150,911)	33.65%
Information Technology	636,770	21,776	200,911	(435,859)	31.55%
Human Resources	263,694	14,935	75,911	(187,783)	28.79%
CATS Bus	67,824	4,115	23,641	(44,183)	34.86%
Finance Department	466,200	40,034	193,153	(273,047)	41.43%
Non Departmental	364,300	49,277	178,018	(186,282)	48.87%
Public Works Administration	250,961	14,126	76,291	(174,670)	30.40%
Central Shops	253,762	27,078	115,217	(138,545)	45.40%
Streets Division	949,867	65,819	272,627	(677,240)	28.70%
Building Maintenance Facilities	673,185	115,051	358,452	(314,733)	53.25%
Community Development	127,852	7,020	39,612	(88,240)	30.98%
Economic Development	134,212	0	19,945	(114,267)	14.86%
Grant Writer	107,700	6,166	37,727	(69,973)	35.03%
Building Code Enforcement	96,219	7,811	36,973	(59,246)	38.43%
Police Administration	2,896,961	187,579	988,146	(1,908,815)	34.11%
Animal Control	259,024	13,533	65,117	(193,907)	25.14%
911 Center	714,751	44,952	281,172	(433,579)	39.34%
Fire Department	1,489,701	85,491	490,420	(999,281)	32.92%
Code Enforcement	124,848	5,180	28,467	(96,381)	22.80%
Ancillary	105,000	0	52,500	(52,500)	50.00%
Nonprofit Agencies	121,100	0	60,550	(60,550)	50.00%
Downtown Development	172,917	13,508	72,708	(100,209)	42.05%
Wyoming Community Gas	0	0	0	0	0.00%
Dangerous Buildings	400,000	30	19,407	(380,593)	4.85%
Housing Expenses	75,000	0	0	(75,000)	0.00%
Golf Course	565,237	28,772	220,053	(345,184)	38.93%
Club House	242,456	11,391	110,350	(132,106)	45.51%
Recreation Center	954,318	63,187	407,220	(547,098)	42.67%
Shooting Range	129,752	12,341	45,935	(83,817)	35.40%
Green Spaces	645,190	39,067	284,790	(360,400)	44.14%
Total Expenditures	\$14,419,169	\$930,959	\$5,172,913	(\$9,246,256)	35.88%

General Fund Revenues

General Fund Monthly Revenue Comparison



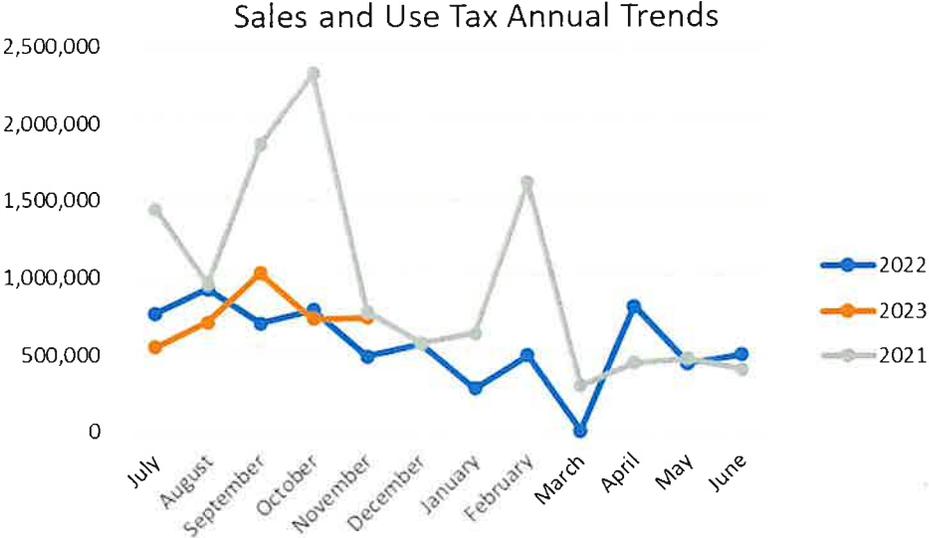
2022 YTD General Fund Revenues
(Excluding Grants and Transfers)



Taxes

The major source of revenues for the General Fund is taxes. The following information is for actual year-to-date collections as of November 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 November 2022 were \$95,210. 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 \$84,813 higher as of November 2022 compared to November 2021. As of November 30, 2022 collections of Sales Tax is at 53.53% of the annual budget which is 11.87% ahead of expected.
- **Motor Vehicle Tax** – Motor vehicle taxes are collected by the counties and remitted monthly to the City. Though November 2022, motor vehicle taxes collected were lower than the same period in 2021 by \$4,754.
- **Cigarette Tax** – These taxes are levied on the sale of cigarettes. Year-to-date collections are \$18,760 compared to \$21,054 as of November 2021, which is a decrease of \$2,294 or 10.90%.
- **Franchise Fees** – Included in these revenues are fees related to various utilities. The city has collected \$278,675 as of November 2022, compared to \$258,130 for November 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 \$233,531 as compared to \$195,582 in 2022, an increase of \$37,949. 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.

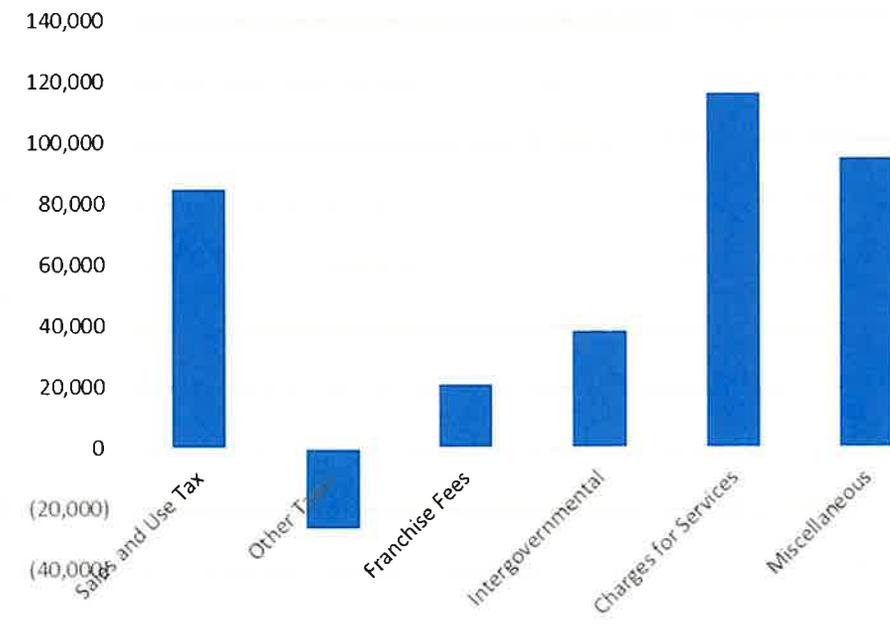
Charges for Services

There are several smaller fees that are charged by the city in various departments. Charges for services as of November 30, 2022, were \$322,403, as compared to \$206,671 as of November 30, 2021, an increase of \$115,732. 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 November 2022, interest earnings in the General Fund are \$34,711, which is an increase of \$15,162, or 77.56% over last year.

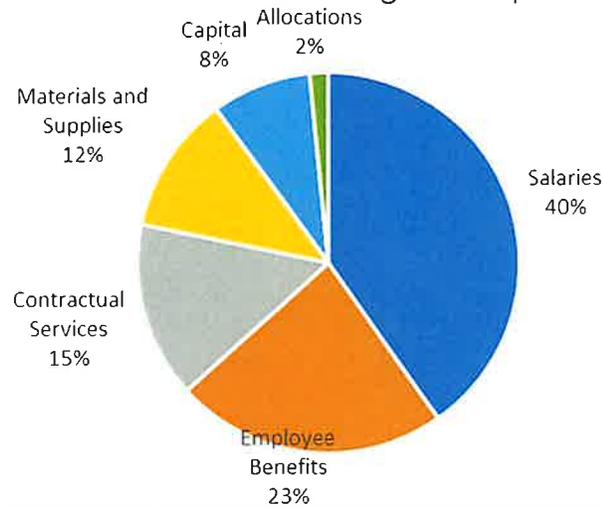
2022 Year-To-Date Change in General Fund Revenue Compared to Prior Year



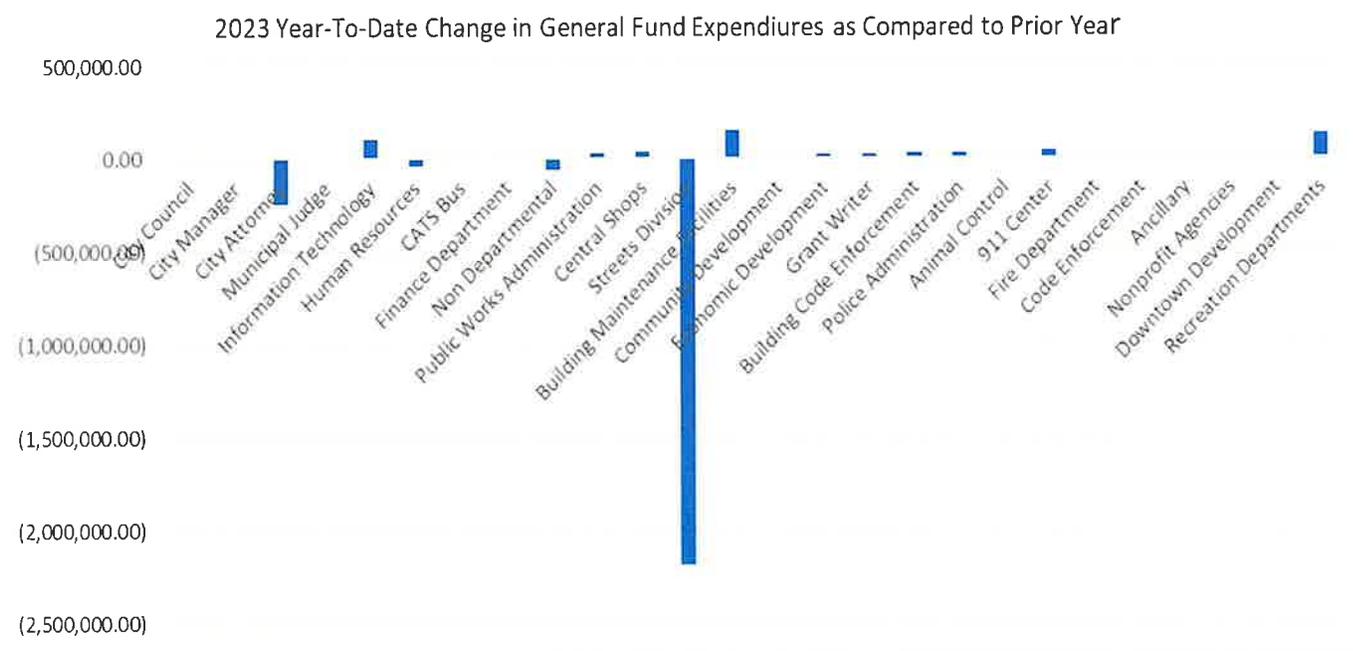
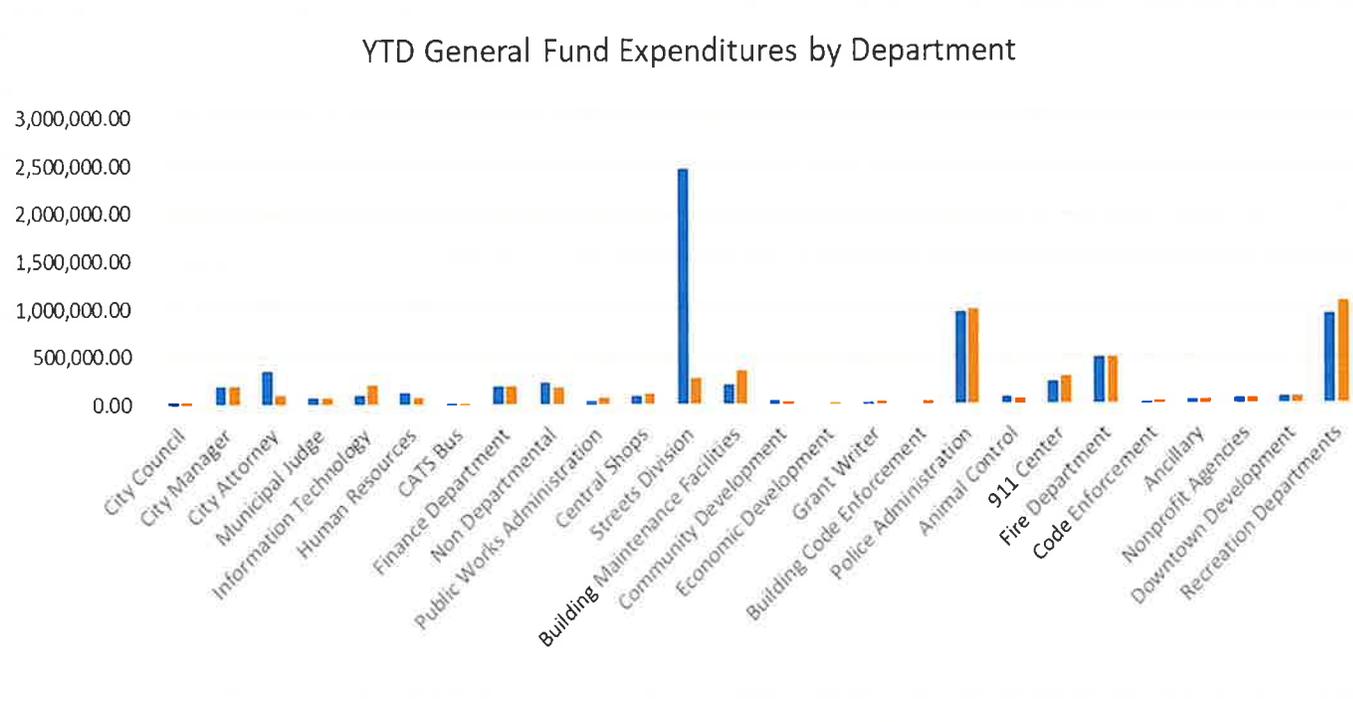
General Fund Expenditures

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%.

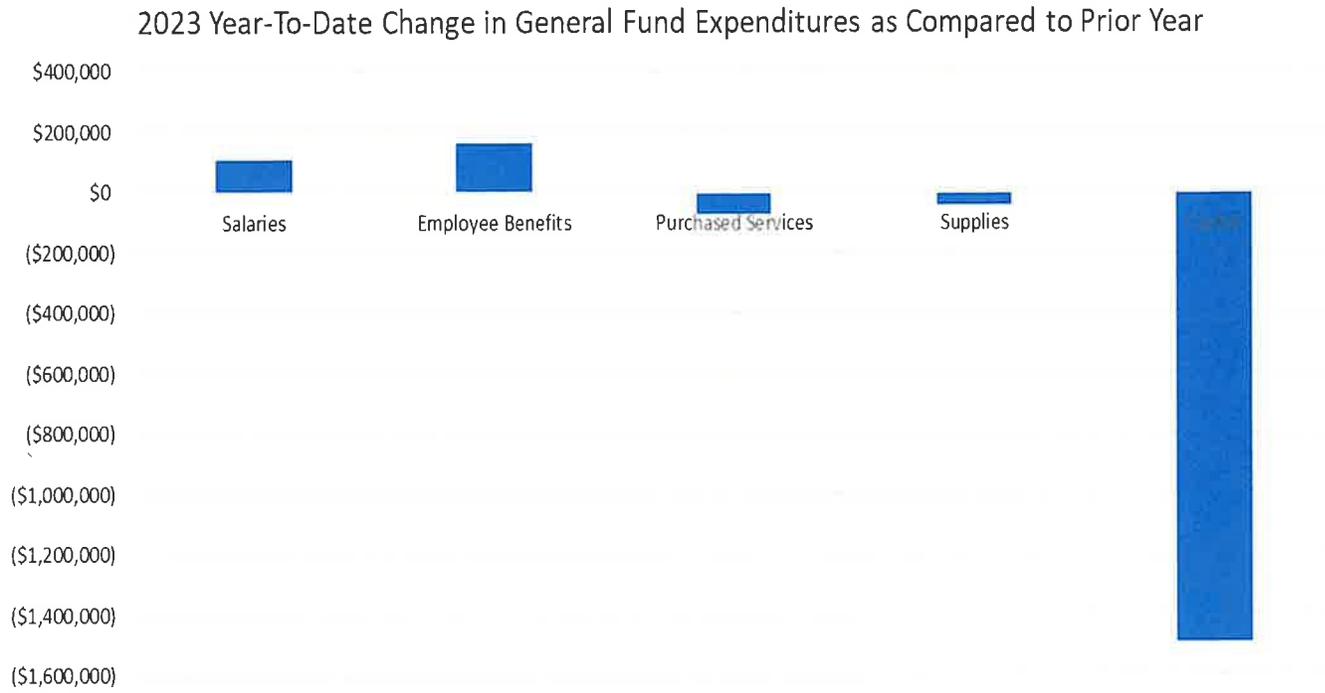
General Fund FY 2023 Budgeted Expenditures



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>\$2,957,190</u>
Fund Balance, June 2013	39,342
Revenues Over Expenditures	<u>2,917,848</u>
Fund Balance, Sept 2022	<u>2,957,190</u>
Revenues - July 2013 through Sept 2022	4,241,910
Expenditures - July 2013 through Sept 2022	<u>1,324,062</u>
Revenues Over Expenditures	<u>\$2,917,848</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	68,504
ADA Upgrades to City Hall	80,000	
Public Works		
Truck	70,000	
Waterline Infrastructure Needs	1,252,292	541,644
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	623,033
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
Total Encumbrances	3,511,372	793,530

Specific Purpose Tax 2019 (Sixth Penny)

Cash	<u>\$2,600,212</u>
Fund Balance, July 2020	0
Revenues Over Expenditures	<u>2,600,211</u>
Fund Balance, November 2022	<u>2,600,211</u>
Revenues - July 2020 through Nov 2022	4,641,377
Expenditures - July 2020 through Nov 2022	<u>2,041,165</u>
Revenues Over Expenditures	<u>\$2,600,211</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>\$28,276</u>
Fund Balance, July 2020	11,566
Revenues Over Expenditures	<u>16,710</u>
Fund Balance, September 2022	<u>28,276</u>
Revenues - July 2020 through Sept 2022	918,666
Expenditures - July 2020 through Sept 2022	<u>901,956</u>
Revenues Over Expenditures	<u>\$16,710</u>



The CITY of
RAWLINS
 WYOMING

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

	<u>Revenue</u>	<u>Expenditure</u>	<u>Net Revenue Over/(Under) Expenditure</u>
Governmental Fund Types			
General Fund	\$6,429,172	\$5,172,913	\$1,256,259
Impact Assistance	2,598	793,530	(790,932)
Capital Facilities Tax	2,801	37,198	(34,398)
Total Governmental Fund Types	<u>6,434,571</u>	<u>6,003,642</u>	<u>430,929</u>
Proprietary Fund Types			
Enterprise			
Water Fund	985,350	1,130,627	(145,277)
Sewer Fund	438,949	438,159	789
Landfill Fund	715,564	535,661	179,903
Recycling Fund	123,621	81,038	42,583
Internal Service			
Employee Insurance	984,952	911,996	72,956
Total Proprietary Fund Types	<u>3,248,435</u>	<u>3,097,482</u>	<u>150,954</u>
All Fund Types	<u>\$9,683,007</u>	<u>\$9,101,124</u>	<u>\$581,883</u>

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

	Nov 2022	Nov YTD	FY2023 Budget	Above/(Below) Budget	2023
Revenue					
Water Usage Fees	\$211,732	\$925,456	\$2,100,000	(\$1,174,544)	44.07%
Miscellaneous	29,374	57,932	111,500	(53,568)	51.96%
Interest Income	0	1,963	10,000	(8,037)	19.63%
Total Revenue	<u>241,106</u>	<u>985,350</u>	<u>2,221,500</u>	<u>(1,236,150)</u>	<u>44.36%</u>
Expenditure					
Utilities Water					
Salaries	20,318	104,992	242,528	(137,536)	43.29%
Employee Benefits	10,206	50,089	200,311	(150,222)	25.01%
Purchased Services	24,846	38,274	128,450	(90,176)	29.80%
Supplies	14,299	53,091	180,500	(127,409)	29.41%
Capital	0	6,990	394,000	(387,010)	1.77%
Debt Service	0	84,913	84,914	(1)	100.00%
Transfer	1,443	7,216	17,318	(10,102)	41.67%
Total Utilities Water	<u>71,112</u>	<u>345,566</u>	<u>1,248,021</u>	<u>(902,455)</u>	<u>27.69%</u>
Water Treatment Plant					
Salaries	15,114	87,047	187,901	(100,854)	46.33%
Employee Benefits	13,242	68,268	153,132	(84,864)	44.58%
Purchased Services	51,749	122,555	487,000	(364,445)	25.17%
Supplies	12,469	31,741	363,050	(331,309)	8.74%
Capital	0	8,351	150,000	(141,649)	5.57%
Debt Service	314,273	314,273	314,274	(1)	100.00%
Transfer	36,240	152,826	409,758	(256,932)	37.30%
Total Water Treatment Plant	<u>443,086</u>	<u>785,061</u>	<u>2,065,115</u>	<u>(1,280,054)</u>	<u>38.02%</u>
Total Water Fund Expenditures	<u>514,198</u>	<u>1,130,627</u>	<u>3,313,136</u>	<u>(2,182,509)</u>	<u>34.13%</u>
Net Income (Loss)	(273,093)	(145,277)	(1,091,636)	946,359	13.31%
Cash Reserves			1,191,636		
Contingency			(100,000)		
Total Impact on Cash Reserves			0		

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

	Nov 2022	Nov YTD	FY2023 Budget	Above/(Below) Budget	2023
Revenue					
Sewer Usage Fees	\$82,824	\$436,073	\$1,100,000	(\$663,927)	39.64%
Miscellaneous	1,900	2,747	13,000	(10,253)	21.13%
Interest Income	0	128	1,000	(872)	12.84%
Total Revenue	<u>84,724</u>	<u>438,949</u>	<u>1,114,000</u>	<u>(675,051)</u>	<u>39.40%</u>
Expenditures					
Utilities Sewer					
Salaries	15,564	78,483	199,824	(121,341)	39.28%
Employee Benefits	7,000	31,823	150,376	(118,553)	21.16%
Purchased Services	539	2,433	34,350	(31,917)	7.08%
Supplies	37	5,382	33,500	(28,118)	16.06%
Debt Service	5,814	119,576	160,275	(40,699)	74.61%
Transfer	777	3,885	9,323	(5,438)	41.67%
Total Utilities Sewer	<u>29,731</u>	<u>241,581</u>	<u>587,648</u>	<u>(346,067)</u>	<u>41.11%</u>
Wastewater Treatment					
Salaries	7,948	44,807	104,474	(59,667)	42.89%
Employee Benefits	6,069	31,195	63,139	(31,944)	49.41%
Purchased Services	5,353	32,196	125,750	(93,554)	25.60%
Supplies	0	2,284	10,200	(7,916)	22.40%
Capital	0	0	170,000	(170,000)	0.00%
Transfer	17,219	86,097	206,632	(120,535)	41.67%
Total Wastewater Treatment	<u>36,590</u>	<u>196,578</u>	<u>680,195</u>	<u>(483,617)</u>	<u>28.90%</u>
Total Sewer Fund Expenditures	<u>66,321</u>	<u>438,159</u>	<u>1,267,843</u>	<u>(829,684)</u>	<u>34.56%</u>
Net Income (Loss)	18,403	789	(153,843)	154,632	-0.51%
Cash Reserves			253,843		
Contingency			<u>(100,000)</u>		
Total Impact on Cash Reserves			0		

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

	Nov 2022	Nov YTD	FY2023 Budget	Above/(Below) Budget	2023
Revenue					
Gate Fees	\$70,710	\$448,652	\$1,075,000	(\$626,348)	41.74%
Solid Waste Fees	52,837	265,417	635,000	(369,583)	41.80%
Salavage	0	1,170	7,000	(5,830)	16.72%
Interest Income	0	324	800	(476)	40.55%
Total Revenue	<u>123,547</u>	<u>715,564</u>	<u>1,717,800</u>	<u>(1,002,236)</u>	41.66%
Expenditures					
Landfill Expense					
Salaries	19,394	107,738	268,267	(160,529)	40.16%
Employee Benefits	9,879	50,969	136,148	(85,179)	37.44%
Purchased Services	42,580	256,027	845,760	(589,733)	30.27%
Supplies	8	11,958	28,750	(16,792)	41.59%
Capital	0	0	34,000	(34,000)	0.00%
Debt Service	0	0	54,389	(54,389)	0.00%
Transfer	21,794	108,969	261,525	(152,556)	41.67%
Total Landfill Expenditures	<u>93,654</u>	<u>535,661</u>	<u>1,628,839</u>	<u>(1,093,178)</u>	32.89%
Net Income (Loss)	<u>29,892</u>	<u>179,903</u>	<u>88,961</u>	<u>90,942</u>	202.23%
Cash Reserves			100,000		
Contingency			(188,961)		
Total Impact on Cash Reserves			0		

City of Rawlins
Cash Flow Statement – Recycle Fund
November 30, 2022

	Nov 2022	Nov YTD	FY2023 Budget	Above/(Below) Budget	2023
Revenue					
Recycling Monthly Fee	\$25,147	\$113,444	\$300,000	(\$186,556)	37.81%
Recycling	0	10,177	7,000	3,177	145.39%
Interest	0	21	0	0	0.00%
Total Revenue	<u>25,147</u>	<u>123,621</u>	<u>307,000</u>	<u>(183,379)</u>	40.27%
Expenditures					
Recycling Center					
Salaries	0	47,162	128,010	(80,848)	36.84%
Employee Benefits	9,170	25,289	89,782	(64,493)	28.17%
Purchased Services	4,983	7,750	23,000	(15,250)	33.70%
Supplies	1,430	837	14,500	(13,663)	5.77%
Capital	0	0	85,000	(85,000)	0.00%
Total Recycling Center Expenditures	<u>15,584</u>	<u>81,038</u>	<u>340,292</u>	<u>(259,254)</u>	23.81%
Net Income (Loss)	9,563	42,583	(33,292)	75,875	-127.91%
Cash Reserves			83,292		
Contingency			<u>(50,000)</u>		
Total Impact on Cash Reserves			0		