



12/31/2022

# City of Rawlins

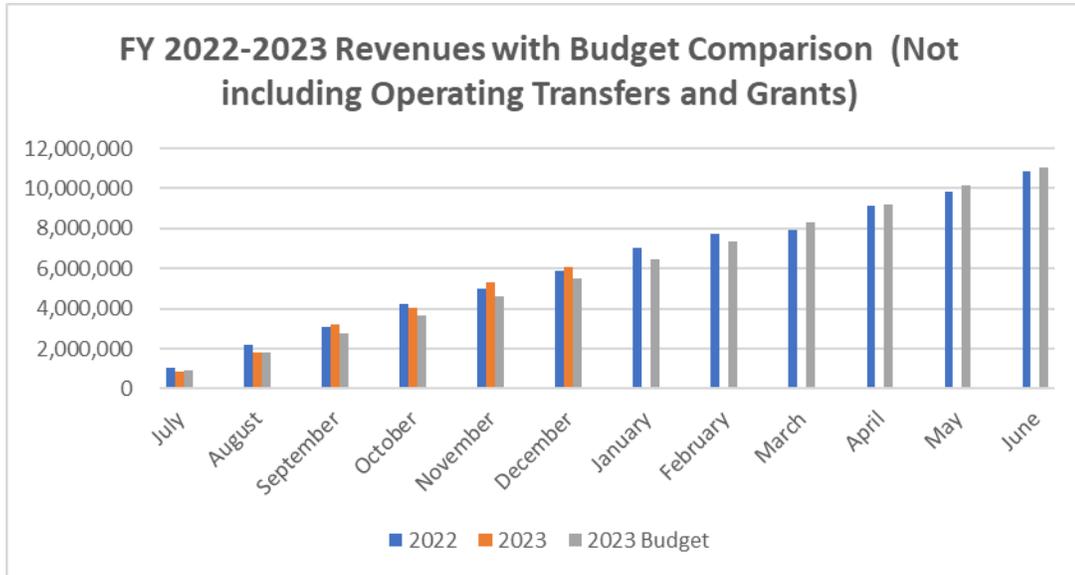
## Financial Performance Report



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

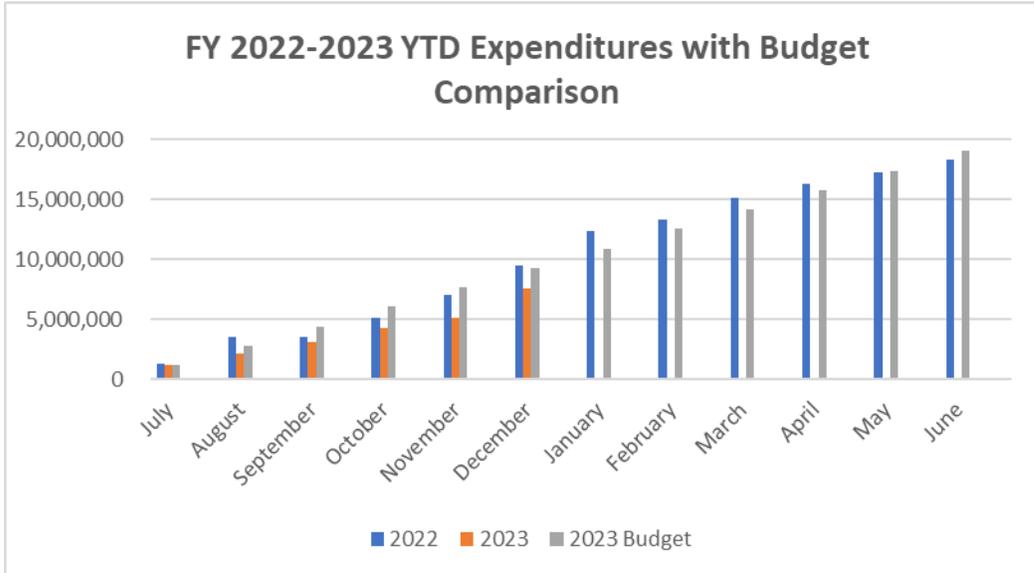


## General Fund Revenues



<b>FY2023 YTD Change in GF Revenue as Compared to Prior Year</b>				
	<b>YTD Dec 2021</b>	<b>YTD Dec 2022</b>	<b>Variance</b>	
Taxes and Assessments	\$5,127,028	\$5,095,074	(\$31,954)	-0.62%
Franchise Fees	285,382	305,682	20,300	7.11%
Intergovernmental	220,127	253,075	32,948	14.97%
Charges for Services	248,665	373,570	124,905	50.23%
Lottery For Cities - Gaming	35,859	42,730	6,870	19.16%
Investment Interest	20,814	48,142	27,328	131.29%
Miscellaneous	(71,033)	1,250	72,283	-101.76%
<b>Subtotal</b>	<b>5,866,843</b>	<b>6,119,522</b>	<b>252,680</b>	<b>4.31%</b>
ARPA Grant	737,980	739,793	1,813	0.00%
Operating Transfers In	711,370	457,163	(254,207)	0.00%
<b>Total Revenues</b>	<b>\$7,316,193</b>	<b>\$7,316,478</b>	<b>\$285</b>	<b>0.00%</b>

# General Fund Expenditures



General Fund Object	YTD Dec 2021	YTD Dec 2022	Variance	
Salaries	\$2,689,546	\$3,013,642	\$324,097	12.05%
Employee Benefits	1,228,203	1,452,462	224,258	18.26%
Purchased Services	1,098,470	1,120,977	22,506	2.05%
Supplies	499,996	328,421	(171,575)	-34.32%
Capital	1,843,180	318,433	(1,524,747)	-82.72%
Allocations	105,648	113,050	7,402	7.01%
Operating Transfers	0	0	0	0.00%
<b>Total Expenditures</b>	<b>\$7,465,043</b>	<b>\$6,346,985</b>	<b>(\$1,118,058)</b>	<b>-14.98%</b>

General Fund Object	Adopted			Above/Below	
	Budget	Dec 2022	YTD Dec 2022	Budget	2023
Salaries	\$5,796,937	\$618,484	\$3,013,642	\$2,783,295	51.99%
Employee Benefits	3,331,892	272,400	1,452,462	1,879,430	43.59%
Purchased Services	2,634,934	225,372	1,120,977	1,513,957	42.54%
Supplies	1,686,720	8,231	328,421	1,358,299	19.47%
Capital	1,217,586	21,705	318,433	899,153	26.15%
Allocations	226,100	0	113,050	113,050	50.00%
Operating Transfers	2,134,878	149,103	0	2,134,878	0.00%
<b>Total Expenditures</b>	<b>\$17,029,047</b>	<b>\$1,295,294</b>	<b>\$6,346,985</b>	<b>\$10,682,062</b>	<b>37.27%</b>

<b>FY 2022-2023 Change in General Fund Expenditures</b>				
	<b>YTD Dec</b>	<b>YTD Dec</b>		
	<b>2021</b>	<b>2022</b>	<b>Variance</b>	
City Council	\$45,457	\$47,864	\$2,407	5.29%
City Manager	320,979	219,463	(101,516)	-31.63%
City Attorney	402,312	134,811	(267,501)	-66.49%
Municipal Judge	88,864	95,444	6,579	7.40%
Information Technology	112,711	254,057	141,346	125.41%
Human Resources	151,605	188,239	36,634	24.16%
CATS Bus	24,458	29,264	4,806	19.65%
Finance Department	220,026	249,037	29,011	13.19%
Non Departmental	242,610	220,854	(21,756)	-8.97%
Public Works Administration	60,070	97,882	37,811	62.95%
Central Shops	125,540	137,063	11,523	9.18%
Streets Division	1,949,970	324,621	(1,625,349)	-83.35%
Building Maintenance Facilities	241,007	411,252	170,245	70.64%
Community Development	51,044	49,739	(1,305)	-2.56%
Economic Development	3,925	19,945	16,020	0.00%
Grant Writer	23,007	47,609	24,602	0.00%
Building Code Enforcement	14,766	47,977	33,211	224.92%
Police Administration	1,121,047	1,233,929	112,883	10.07%
Animal Control	79,084	79,411	327	0.41%
911 Center	274,990	340,772	65,782	23.92%
Fire Department	590,470	609,283	18,813	3.19%
Code Enforcement	31,524	35,770	4,246	13.47%
Ancillary	47,500	52,500	5,000	0.00%
Nonprofit Agencies	58,148	60,550	2,402	0.00%
Downtown Development	80,843	91,704	10,860	13.43%
Wyoming Community Gas	9,363	0	(9,363)	0.00%
Dangerous Buildings	719	19,407	18,688	0.00%
Housing Expenses	0	0	0	0.00%
Golf Course	222,883	246,698	23,815	10.68%
Club House	105,907	129,152	23,246	21.95%
Recreation Center	306,127	472,248	166,121	54.27%
Shooting Range	43,475	53,438	9,963	22.92%
Green Spaces	414,614	347,005	(67,609)	0.00%
<b>Total Expenditures</b>	<b>\$7,465,043</b>	<b>\$6,346,985</b>	<b>(\$1,118,058)</b>	<b>-14.98%</b>



## Summary of the November 2022 Financial Report

### General Fund

#### Revenue

- Total Revenues Collected (net of the ARPA Grant and Transfers) in December 2022 were \$6,119,522 as compared to \$5,866,843 during December 2021. This is an increase of \$252,680 or 4.31%. 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. A second payment is expected in January 2023. 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 \$5,127,028 collected as of December 2021 were \$31,954 (0.62%) higher than the December 2022 total of \$5,095,074. Collections of Taxes and Assessments are slightly ahead of the expected (budgeted) amounts in Fiscal Year 2023. To date, 55.91% of budgeted amounts have been collected compared to 50.00% of the year having elapsed.
- Franchise Fees collected as of December 2022 were \$305,682 which is \$20,300, or 7.11% higher than collections as of December 2021 of \$285,382.
- Intergovernmental Revenues of \$253,075 collected as of December 2022 were \$32,948, or 14.97% higher than the December 2021 total of \$220,127. Included in the December 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 \$373,570 collected as of December 2022 were \$124,905, or 50.23% higher than the December 2021 total of \$248,665.
- Operating Transfers In represents transfers from the Water, Sewer, and Landfill to cover costs incurred in the General Fund that are allocated to the Enterprise Funds.

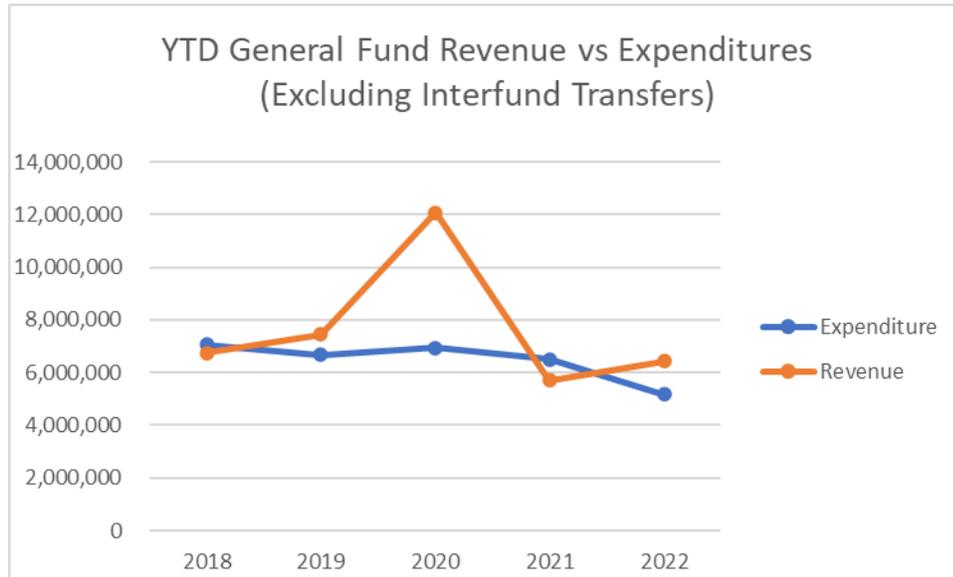
## Expenditures

- Expenditures in December 2022 were \$6,346,985 as compared to \$7,465,043 in December 2021, a decrease of \$1,118,058, or 14.98%. The majority of 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 December 30, 2022, do not match the expected budgeted amount. As of December 31, 2022 fourteen payrolls have been paid, where the expected amount is calculated based on 26 payrolls per year or thirteen payrolls as of November 30, 2022.
- Salaries have increased 12.05% from \$2,689,546 in December 2021 to \$3,013,642 in December 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. An additional factor is the timing of payrolls. The December 2022 payroll includes 14 payrolls where the December 2021 includes 13 payrolls.
- Employee benefits increased 18.26% from \$1,228,203 in December 2021 to \$1,452,462 in December 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 December 2022 also added to the increase.
- Non-departmental expenditures for December 2021 includes \$600,000 in transfers to the Recreation Departments, the December 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 \$1,524,747 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 December 2022, the interfund transfers were \$1,067,439 from the General Fund to Recreational Services.



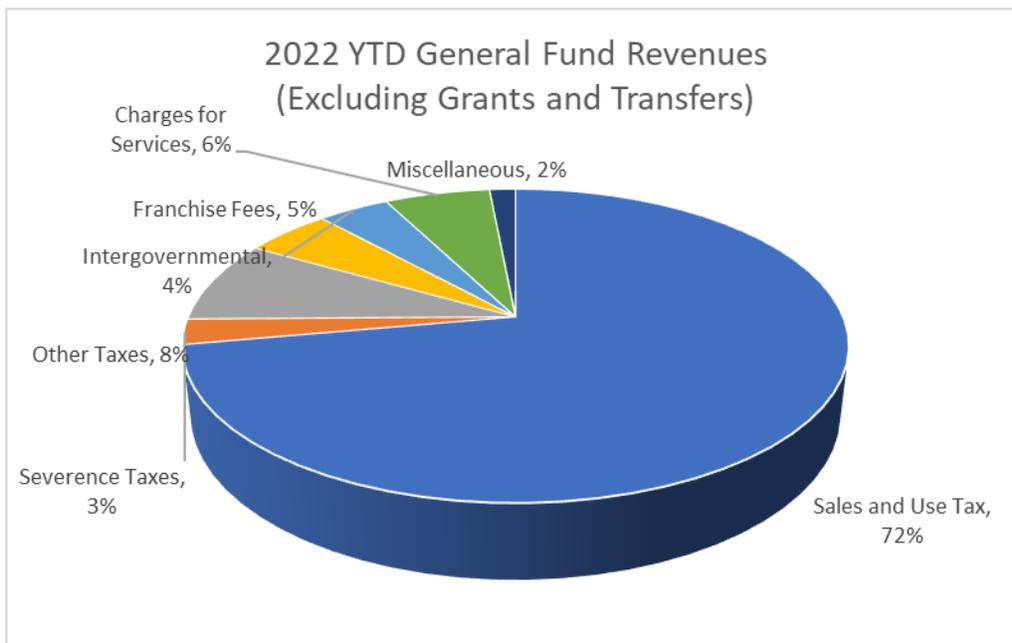
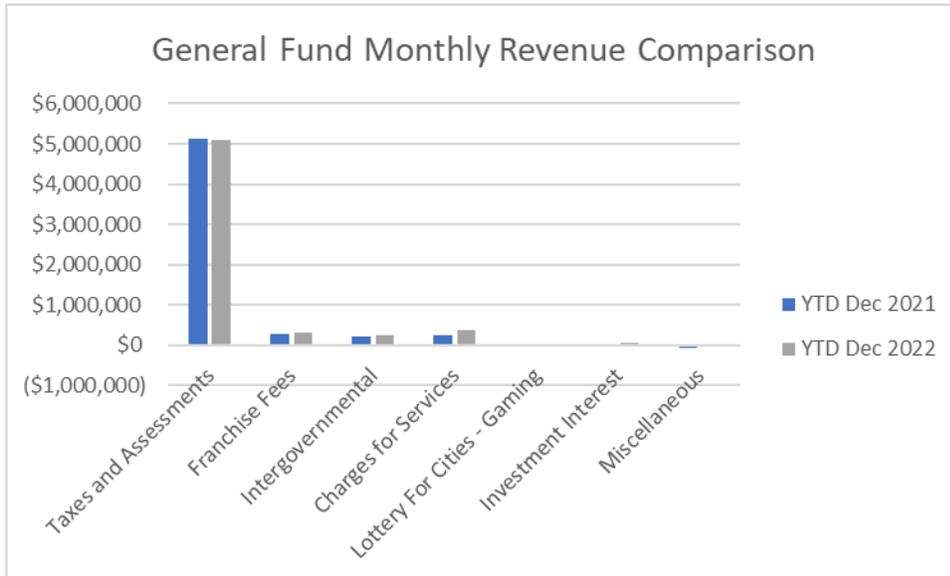
The increase in revenues in FY2019 is the result of increased sales tax receipts from the wind farm projects. The increase in revenue in FY2022 is the result of the receipt of ARPA funds of \$739,793.

General Fund	2022	2023	Increase/ (Decrease)	Increase/ (Decrease)
Year-to-Date Revenues	\$7,316,193	\$7,316,478	\$285	0.00%
Year-to-Date Expenditures	7,465,043	6,346,985	(1,118,058)	-14.98%
Net revenue over (under) expenditures	(\$148,850)	\$969,493	\$1,118,343	-751.32%

Revenues	Adopted Budget	December 2022	December YTD	Above/(Below) Budget	2023
Sales & Use Tax					
Sales Tax	\$2,738,181	\$287,272	\$1,752,925	(\$985,256)	64.02%
County Option Sales Tax	2,595,294	270,417	1,654,305	(940,989)	63.74%
State Sales Tax Out of State	359,308	37,696	230,022	(129,286)	64.02%
State Use Tax	249,992	20,430	169,143	(80,849)	67.66%
County Options Use Tax	379,305	30,780	253,110	(126,195)	66.73%
State Use Tax Out of State	202,482	16,547	136,998	(65,484)	67.66%
Supplemental State Funding	730,000	0	219,155	(510,845)	30.02%
Federal Mineral Royalty	310,000	0	85,556	(224,444)	27.60%
Severance Tax	343,000	0	74,662	(268,338)	21.77%
Motor Vehicle Tax	250,000	0	142,272	(107,728)	56.91%
Property Tax	500,000	0	119,721	(380,279)	23.94%
Gasoline Tax	385,000	29,533	210,182	(174,818)	54.59%
Cigarette Tax	45,000	3,413	22,172	(22,828)	49.27%
Lodgers Tax	25,000	3,875	24,851	(149)	99.40%
<b>Total Taxes</b>	<b>9,112,562</b>	<b>699,963</b>	<b>5,095,074</b>	<b>(4,017,488)</b>	<b>55.91%</b>
Franchise Fees					
Black Hills Energy	210,000	0	102,760	(107,240)	48.93%
Rocky Mountain Power	380,000	27,007	159,654	(220,346)	42.01%
Charter Communications	97,000	0	40,211	(56,789)	41.45%
Fatbeam LLC	7,000	0	3,057	(3,943)	43.67%
<b>Total Franchise Fees</b>	<b>694,000</b>	<b>27,007</b>	<b>305,682</b>	<b>(388,318)</b>	<b>44.05%</b>
Intergovernmental					
911 Surcharge	75,000	4,679	39,867	(35,133)	53.16%
Animal Shelter Fees	9,000	481	4,319	(4,681)	47.99%
Municipal Judge	130,000	6,028	56,156	(73,844)	43.20%
Court Bonds	10,000	147	11,030	1,030	110.30%
Advocate Grant - State	18,000	0	5,987	(12,013)	33.26%
Advocate Grant - Federal	52,000	0	13,966	(38,034)	26.86%
CATS Bus	1,400	126	863	(537)	61.64%
E-Citation	10,000	810	5,030	(4,970)	50.30%
Resource Office Reimbursement	75,000	0	75,000	0	100.00%
Other	24,300	7,273	40,857	16,557	168.14%
<b>Total Intergovernmental</b>	<b>404,700</b>	<b>19,544</b>	<b>253,075</b>	<b>(151,625)</b>	<b>62.53%</b>
Charges for Services					
Liquor Licenses	26,000	16,333	26,500	500	101.92%
Engineering/Building Permits	55,000	575	44,430	(10,570)	80.78%
Contractor Licenses	27,000	1,364	4,309	(22,691)	15.96%
Plan Reviews	25,000	29	20,863	(4,137)	83.45%
Land Leases/Sale	63,000	4,235	16,235	(46,765)	25.77%
Cemetery Fees	12,500	1,375	7,500	(5,000)	60.00%
Recreation Services	402,075	23,077	205,452	(196,623)	51.10%
Other	25,100	4,179	48,281	23,181	192.36%
<b>Total Charges for Services</b>	<b>635,675</b>	<b>51,167</b>	<b>373,570</b>	<b>(262,105)</b>	<b>58.77%</b>
Lottery For Cities	55,000	0	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	13,431	48,142	8,142	120.35%
Operating Transfers	914,326	76,194	457,163	(457,163)	50.00%
Miscellaneous	33,500	0	1,250	(32,250)	3.73%
<b>Total Revenues</b>	<b>\$11,964,763</b>	<b>\$887,306</b>	<b>\$7,316,478</b>	<b>(\$4,648,285)</b>	<b>61.15%</b>

<b>Expenditures</b>	<b>Adopted Budget</b>	<b>Dec 2022</b>	<b>Dec YTD</b>	<b>Above/(Below) Budget</b>	<b>2022</b>
City Council	\$98,335	\$7,593	\$47,864	(\$50,471)	48.67%
City Manager	423,976	20,860	219,463	(204,513)	51.76%
City Attorney	380,609	32,620	134,811	(245,798)	35.42%
Municipal Judge	227,448	18,907	95,444	(132,004)	41.96%
Information Technology	636,770	53,146	254,057	(382,713)	39.90%
Human Resources	263,694	112,327	188,239	(75,455)	71.39%
CATS Bus	67,824	5,624	29,264	(38,560)	43.15%
Finance Department	466,200	55,884	249,037	(217,163)	53.42%
Non Departmental	364,300	164,058	220,854	(143,446)	60.62%
Public Works Administration	250,961	21,590	97,882	(153,079)	39.00%
Central Shops	253,762	21,846	137,063	(116,699)	54.01%
Streets Division	949,867	51,994	324,621	(625,246)	34.18%
Building Maintenance Facilities	673,185	52,800	411,252	(261,933)	61.09%
Community Development	127,852	10,127	49,739	(78,113)	38.90%
Economic Development	134,212	0	19,945	(114,267)	14.86%
Grant Writer	107,700	9,883	47,609	(60,091)	44.21%
Building Code Enforcement	96,219	11,004	47,977	(48,242)	49.86%
Police Administration	2,896,961	245,783	1,233,929	(1,663,032)	42.59%
Animal Control	259,024	14,293	79,411	(179,613)	30.66%
911 Center	714,751	59,601	340,772	(373,979)	47.68%
Fire Department	1,489,701	118,863	609,283	(880,418)	40.90%
Code Enforcement	124,848	7,302	35,770	(89,078)	28.65%
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	18,996	91,704	(81,213)	53.03%
Wyoming Community Gas	0	0	0	0	0.00%
Dangerous Buildings	400,000	0	19,407	(380,593)	4.85%
Housing Expenses	75,000	0	0	(75,000)	0.00%
Golf Course	565,237	26,645	246,698	(318,539)	43.64%
Club House	242,456	18,802	129,152	(113,304)	53.27%
Recreation Center	954,318	65,028	472,248	(482,070)	49.49%
Shooting Range	129,752	7,503	53,438	(76,314)	41.18%
Green Spaces	645,190	62,215	347,005	(298,185)	53.78%
<b>Total Expenditures</b>	<b>\$14,419,169</b>	<b>\$1,295,294</b>	<b>\$6,346,986</b>	<b>(\$8,072,183)</b>	<b>44.02%</b>

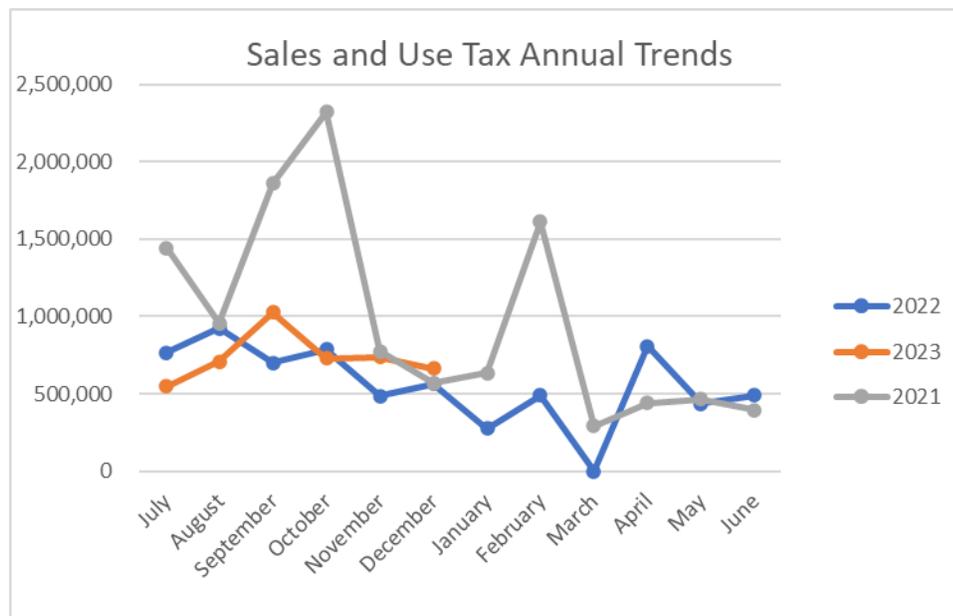
## General Fund Revenues



## Taxes

The major source of revenues for the General Fund is taxes. The following information is for actual year-to-date collections as of December 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 December 2022 were \$119,721. 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 \$182,652 higher as of December 2022 compared to December 2021. As of December 31, 2022 collections of Sales Tax is at 64.02% of the annual budget which is 14.02% ahead of expected.
- **Motor Vehicle Tax** – Motor vehicle taxes are collected by the counties and remitted monthly to the City. Through December 2022, motor vehicle taxes collected were lower than the same period in 2021 by \$30,662.
- **Cigarette Tax** – These taxes are levied on the sale of cigarettes. Year-to-date collections are \$22,172 compared to \$27,591 as of December 2021, which is a decrease of \$5,419 or 19.64%.
- **Franchise Fees** – Included in these revenues are fees related to various utilities. The city has collected \$305,682 as of December 2022, compared to \$378,133 for December 2021.



### Intergovernmental Revenues

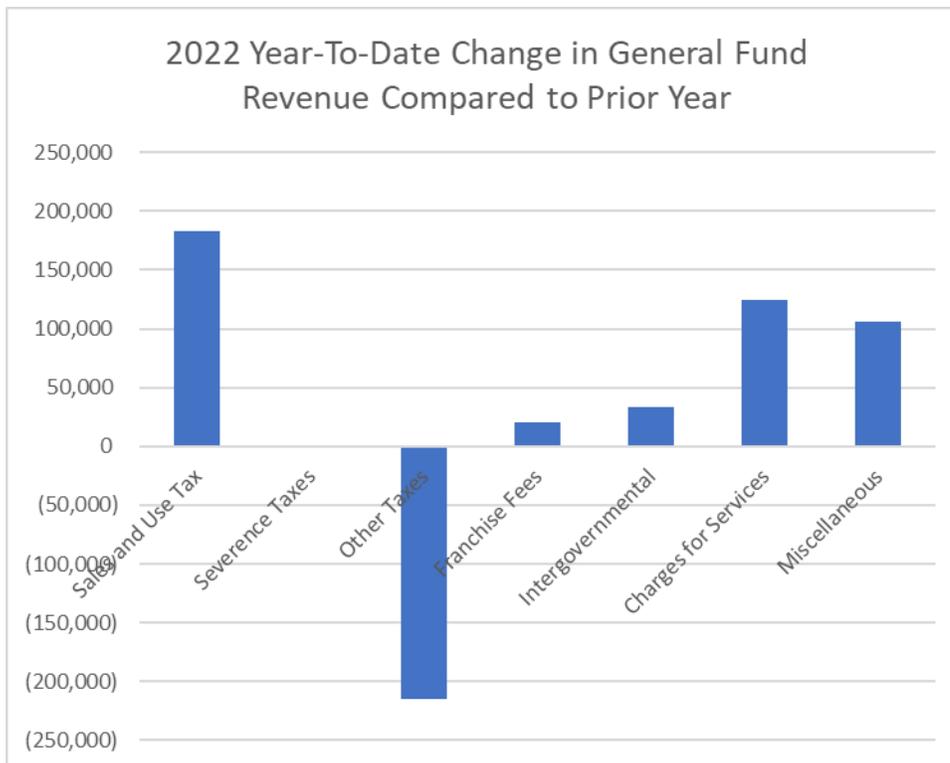
This category includes revenue recovery for several services which the city provides to other governments as well as federal, state and local shared revenues. Year-to-date intergovernmental are \$253,075 as compared to \$220,127 in 2022, an increase of \$32,948. Included in the intergovernmental revenues 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 December 31, 2022, were \$373,570, as compared to \$248,665 as of December 31, 2021, an increase of \$124,905. Part of the increase is \$25,000 in donations for the skate park.

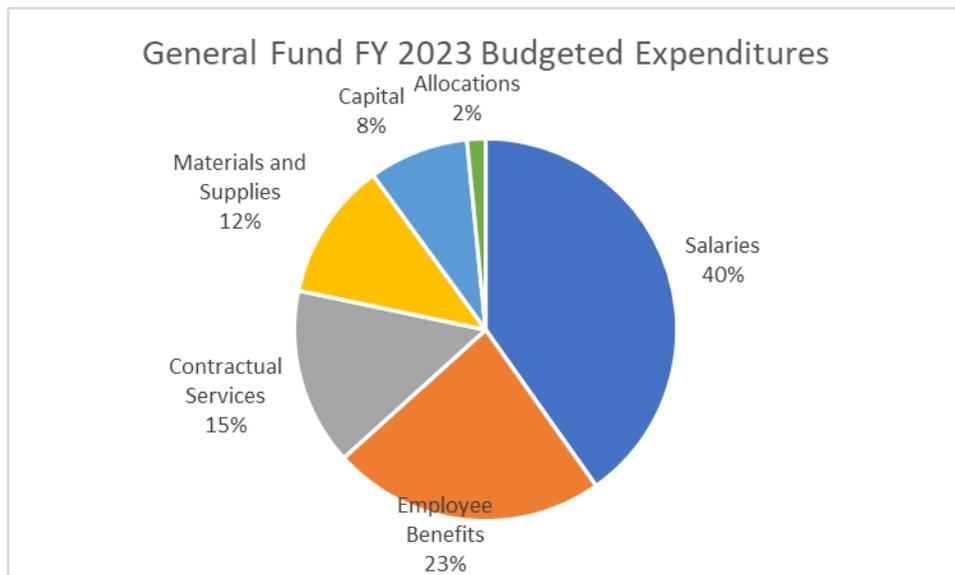
### Investment Income

This is the amount of interest earned on the City's investments. As of December 2022, interest earnings in the General Fund are \$48,142, which is an increase of \$27,328, or 131.29% over last year.

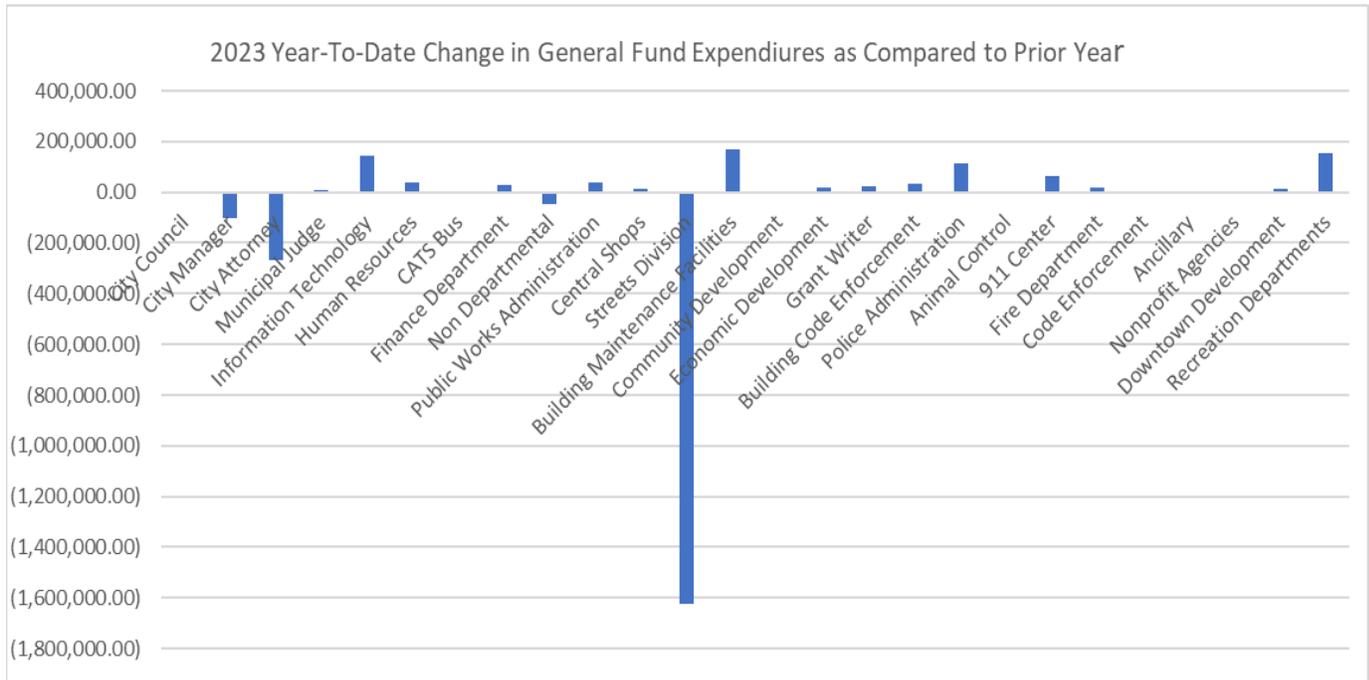
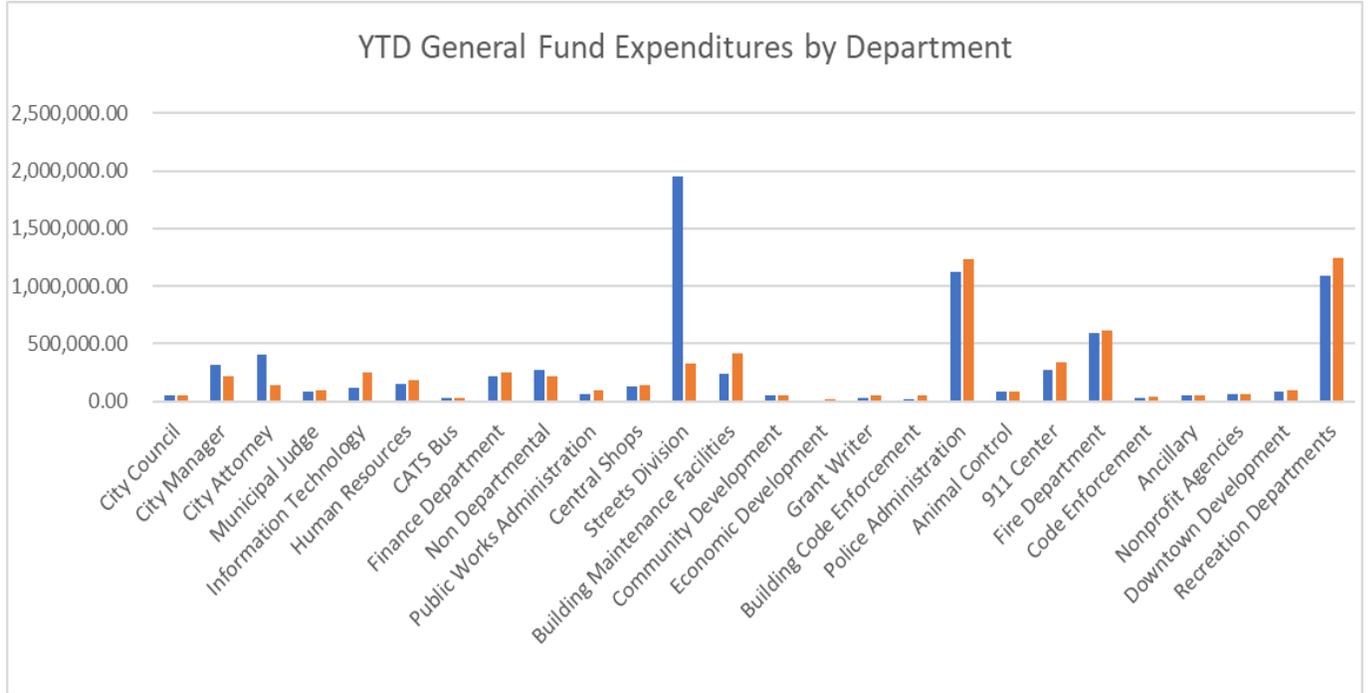


## General Fund Expenditures

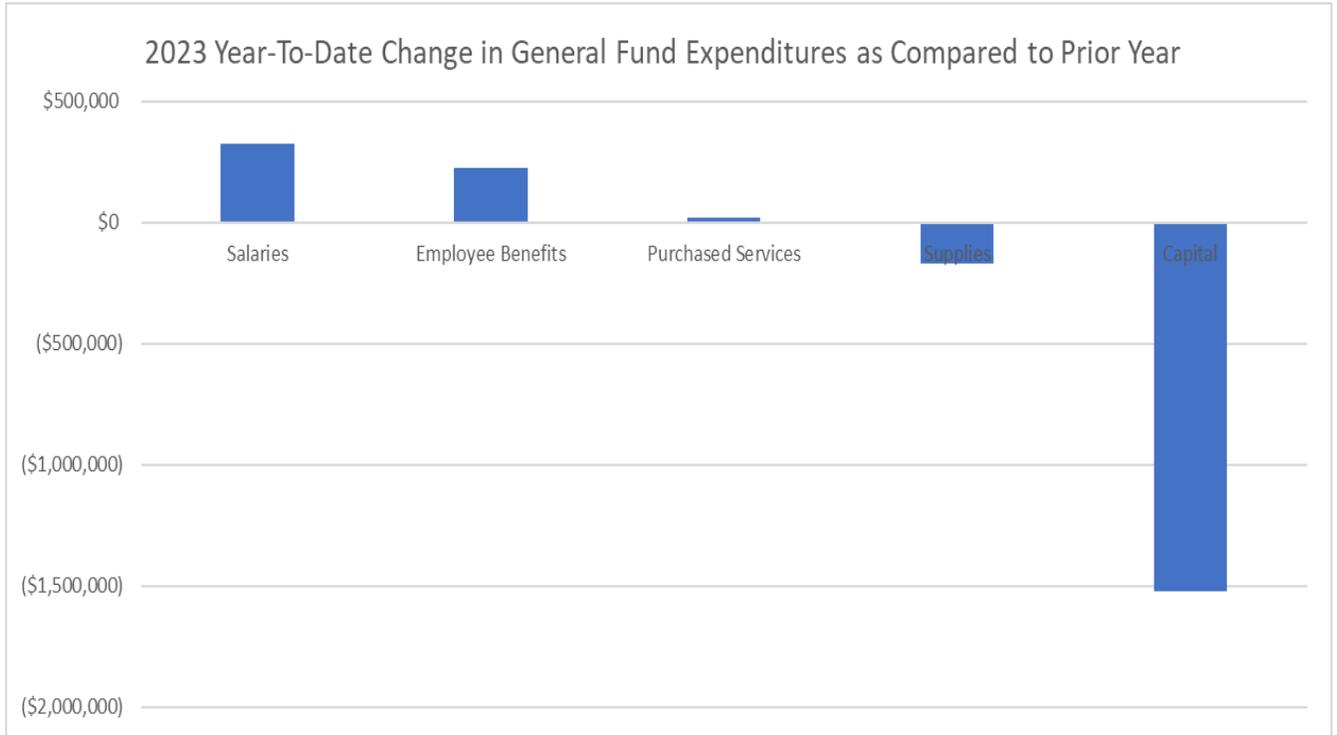
The total budgeted General Fund Expenditures for 2023 are \$14,419,169 excluding \$6,954,406 for Other Financing Uses and \$2,134,878 for Transfers. Of this amount, \$9,128,829 or 63%, is related to personnel costs (salaries and employee benefits). For the year-to date December 2022, General Fund expenditures were \$6,346,985 as compared to \$7,465,043 in December 2021, resulting in a decrease of \$1,118,058, or 14.98%.



**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>\$2,396,043</u>
Fund Balance, June 2013	39,342
Revenues Over Expenditures	<u>2,356,702</u>
Fund Balance, Dec 2022	<u>2,396,043</u>
Revenues - July 2013 through Dec 2022	4,241,910
Expenditures - July 2013 through Dec 2022	<u>1,885,208</u>
Revenues Over Expenditures	\$2,356,702

<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	30,771
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	15,274
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	69,358
ADA Upgrades to City Hall	80,000	
Public Works		
Truck	70,000	
Waterline Infrastructure Needs	1,252,292	570,203
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	652,447
Added from Fiscal Year 2022	324,409	139,726
Add Sage Creek Change Orders	600,000	531,733
Add SCADA Design	200,000	
Add Ditch Witch	30,771	30,771
<b>Total Encumbrances</b>	<b>3,511,372</b>	<b>1,354,677</b>

### 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, December 2022	<u>2,600,211</u>
Revenues - July 2020 through Dec 2022	4,641,377
Expenditures - July 2020 through Dec 2022	<u>2,041,165</u>
Revenues Over Expenditures	\$2,600,211

### Capital Facilities Fund

Cash	<u>\$41,271</u>
Fund Balance, July 2020	40,537
Revenues Over Expenditures	<u>734</u>
Fund Balance, December 2022	<u>41,271</u>
Revenues - July 2020 through Dec 2022	734
Expenditures - July 2020 through Dec 2022	<u>0</u>
Revenues Over Expenditures	\$734

### Capital Facilities Tax #2

Cash	<u>\$28,276</u>
Fund Balance, July 2020	11,566
Revenues Over Expenditures	<u>16,710</u>
Fund Balance, December 2022	<u>28,276</u>
Revenues - July 2020 through Dec 2022	918,666
Expenditures - July 2020 through Dec 2022	<u>901,956</u>
Revenues Over Expenditures	\$16,710



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>
<b>Governmental Fund Types</b>			
General Fund	\$7,316,478	\$6,346,985	\$969,493
Impact Assistance	2,598	1,354,677	(1,352,078)
Capital Facilities Tax	<u>2,801</u>	<u>37,198</u>	<u>(34,398)</u>
Total Governmental Fund Types	7,321,877	7,738,860	(416,983)
<b>Proprietary Fund Types</b>			
Enterprise			
Water Fund	1,191,185	1,267,488	(76,303)
Sewer Fund	519,797	522,329	(2,532)
Landfill Fund	827,757	631,704	196,053
Recycling Fund	150,791	102,666	48,125
Internal Service			
Employee Insurance	<u>1,168,459</u>	<u>1,115,907</u>	<u>52,552</u>
Total Proprietary Fund Types	3,857,989	3,640,094	217,895
<b>All Fund Types</b>	<u>\$11,179,866</u>	<u>\$11,378,954</u>	<u>(\$199,088)</u>

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

	Dec 2022	Dec YTD	FY2023 Budget	Above/(Below) Budget	2023
<b>Revenue</b>					
Water Usage Fees	\$199,609	\$1,125,065	\$2,100,000	(\$974,935)	53.57%
Miscellaneous	5,401	63,333	111,500	(48,167)	56.80%
Interest Income	824	2,787	10,000	(7,213)	27.87%
<b>Total Revenue</b>	<b>205,835</b>	<b>1,191,185</b>	<b>2,221,500</b>	<b>(1,030,315)</b>	<b>53.62%</b>
<b>Expenditure</b>					
<b>Utilities Water</b>					
Salaries	29,444	134,436	242,528	(108,092)	55.43%
Employee Benefits	12,428	62,517	200,311	(137,794)	31.21%
Purchased Services	1,321	39,595	128,450	(88,855)	30.83%
Supplies	2,101	55,192	180,500	(125,308)	30.58%
Capital	0	6,990	394,000	(387,010)	1.77%
Debt Service	0	84,913	84,914	(1)	100.00%
Transfer	1,443	8,659	17,318	(8,659)	50.00%
<b>Total Utilities Water</b>	<b>46,736</b>	<b>392,302</b>	<b>1,248,021</b>	<b>(855,719)</b>	<b>31.43%</b>
<b>Water Treatment Plant</b>					
Salaries	22,951	109,998	187,901	(77,903)	58.54%
Employee Benefits	15,118	83,386	153,132	(69,746)	54.45%
Purchased Services	16,978	139,533	487,000	(347,467)	28.65%
Supplies	4,145	35,886	363,050	(327,164)	9.88%
Capital	1,786	10,137	150,000	(139,863)	6.76%
Debt Service	0	314,273	314,274	(1)	100.00%
Transfer	29,147	181,972	409,758	(227,786)	44.41%
<b>Total Water Treatment Plant</b>	<b>90,124</b>	<b>875,185</b>	<b>2,065,115</b>	<b>(1,189,930)</b>	<b>42.38%</b>
<b>Total Water Fund Expenditures</b>	<b>136,861</b>	<b>1,267,488</b>	<b>3,313,136</b>	<b>(2,045,648)</b>	<b>38.26%</b>
<b>Net Income (Loss)</b>	<b>68,974</b>	<b>(76,303)</b>	<b>(1,091,636)</b>	<b>1,015,333</b>	<b>6.99%</b>
Cash Reserves			1,191,636		
Contingency			(100,000)		
<b>Total Impact on Cash Reserves</b>			<b>0</b>		

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

	Dec 2022	Dec YTD	FY2023 Budget	Above/(Below) Budget	2023
<b>Revenue</b>					
Sewer Usage Fees	\$79,801	\$515,875	\$1,100,000	(\$584,125)	46.90%
Miscellaneous	969	3,716	13,000	(9,284)	28.58%
Interest Income	79	207	1,000	(793)	20.69%
Total Revenue	<u>80,849</u>	<u>519,797</u>	<u>1,114,000</u>	<u>(594,203)</u>	46.66%
<b>Expenditures</b>					
<b>    Utilities Sewer</b>					
Salaries	23,106	101,588	199,824	(98,236)	50.84%
Employee Benefits	8,832	40,656	150,376	(109,720)	27.04%
Purchased Services	1,278	3,711	34,350	(30,639)	10.80%
Supplies	416	5,797	33,500	(27,703)	17.31%
Debt Service	5,814	125,390	160,275	(34,885)	78.23%
Transfer	777	4,662	9,323	(4,661)	50.00%
Total Utilities Sewer	<u>40,223</u>	<u>281,804</u>	<u>587,648</u>	<u>(305,844)</u>	47.95%
<b>    Wastewater Treatment</b>					
Salaries	11,977	56,784	104,474	(47,690)	54.35%
Employee Benefits	7,038	38,232	63,139	(24,907)	60.55%
Purchased Services	7,675	39,871	125,750	(85,879)	31.71%
Supplies	37	2,322	10,200	(7,878)	22.76%
Capital	0	0	170,000	(170,000)	0.00%
Transfer	17,219	103,316	206,632	(103,316)	50.00%
Total Wastewater Treatment	<u>43,947</u>	<u>240,525</u>	<u>680,195</u>	<u>(439,670)</u>	35.36%
Total Sewer Fund Expenditures	<u>84,170</u>	<u>522,329</u>	<u>1,267,843</u>	<u>(745,514)</u>	41.20%
Net Income (Loss)	(3,321)	(2,532)	(153,843)	151,311	1.65%
Cash Reserves			253,843		
Contingency			<u>(100,000)</u>		
Total Impact on Cash Reserves			0		

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

	Dec 2022	Dec YTD	FY2023 Budget	Above/(Below) Budget	2023
<b>Revenue</b>					
Gate Fees	\$59,244	\$507,896	\$1,075,000	(\$567,104)	47.25%
Solid Waste Fees	52,650	318,067	635,000	(316,933)	50.09%
Salavage	0	1,170	7,000	(5,830)	16.72%
Interest Income	299	623	800	(177)	77.90%
Total Revenue	<u>112,193</u>	<u>827,757</u>	<u>1,717,800</u>	<u>(890,043)</u>	48.19%
<b>Expenditures</b>					
<b>Landfill Expense</b>					
Salaries	28,546	136,285	268,267	(131,982)	50.80%
Employee Benefits	12,145	63,114	136,148	(73,034)	46.36%
Purchased Services	32,990	289,017	845,760	(556,743)	34.17%
Supplies	568	12,526	28,750	(16,224)	43.57%
Capital	0	0	34,000	(34,000)	0.00%
Debt Service	0	0	54,389	(54,389)	0.00%
Transfer	21,794	130,763	261,525	(130,763)	50.00%
Total Landfill Expenditures	<u>96,043</u>	<u>631,704</u>	<u>1,628,839</u>	<u>(997,135)</u>	38.78%
Net Income (Loss)	<u>16,151</u>	<u>196,053</u>	<u>88,961</u>	<u>107,092</u>	220.38%
Cash Reserves			100,000		
Contingency			<u>(188,961)</u>		
Total Impact on Cash Reserves			0		

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

	Dec 2022	Dec YTD	FY2023 Budget	Above/(Below) Budget	2023
<b>Revenue</b>					
Recycling Monthly Fee	\$25,035	\$138,479	\$300,000	(\$161,521)	46.16%
Recycling	2,135	12,312	7,000	5,312	175.89%
Interest	13	34	0	0	0.00%
<b>Total Revenue</b>	<u>27,170</u>	<u>150,791</u>	<u>307,000</u>	<u>(156,209)</u>	49.12%
<b>Expenditures</b>					
<b>Recycling Center</b>					
Salaries	0	61,444	128,010	(66,566)	48.00%
Employee Benefits	14,282	31,563	89,782	(58,219)	35.16%
Purchased Services	6,274	8,823	23,000	(14,177)	38.36%
Supplies	1,073	837	14,500	(13,663)	5.77%
Capital	0	0	85,000	(85,000)	0.00%
<b>Total Recycling Center Expenditures</b>	<u>21,628</u>	<u>102,666</u>	<u>340,292</u>	<u>(237,626)</u>	30.17%
<b>Net Income (Loss)</b>	5,542	48,125	(33,292)	81,417	-144.55%
Cash Reserves			83,292		
Contingency			<u>(50,000)</u>		
<b>Total Impact on Cash Reserves</b>			0		