



3/31/2023

# City of Rawlins

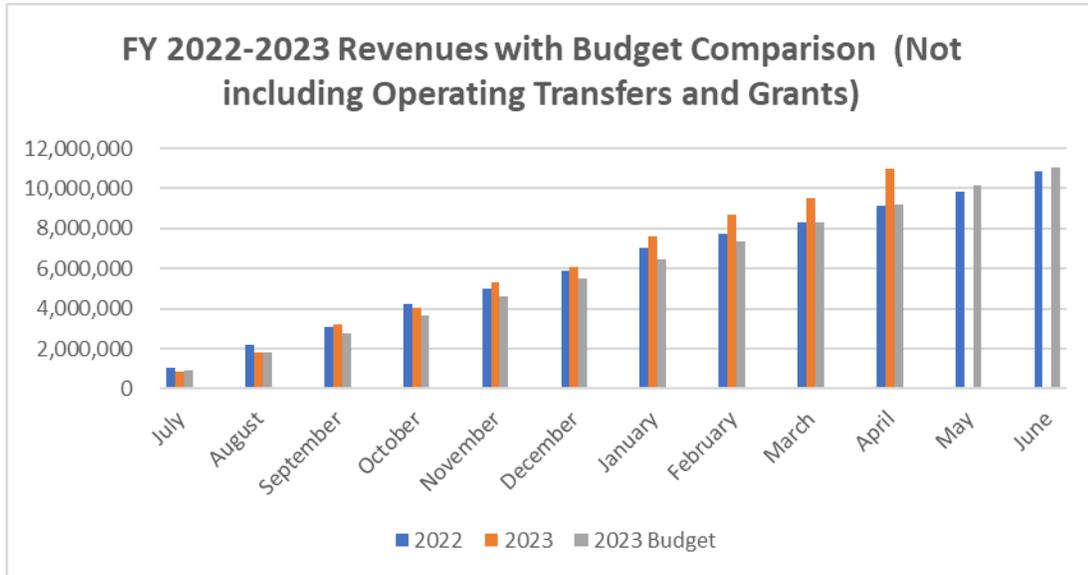
## Financial Performance Report



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

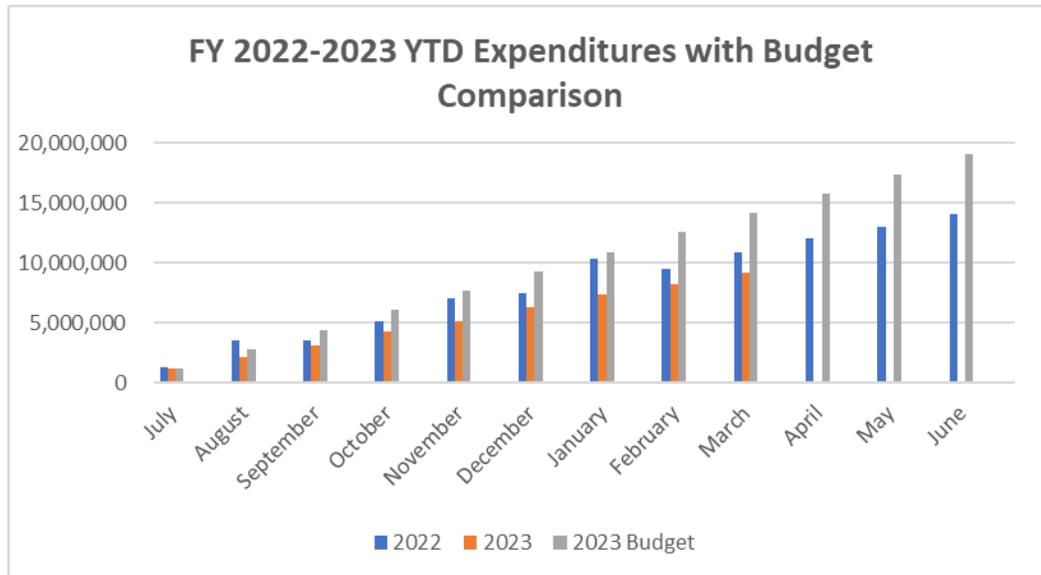


## General Fund Revenues



<b>FY2023 YTD Change in GF Revenue as Compared to Prior Year</b>				
	<b>YTD March 2022</b>	<b>YTD March 2023</b>	<b>Variance</b>	
Taxes and Assessments	\$7,185,713	\$8,019,668	\$833,955	11.61%
Franchise Fees	467,211	519,429	52,218	11.18%
Intergovernmental	301,047	340,546	39,499	13.12%
Charges for Services	359,945	473,119	113,175	31.44%
Lottery For Cities - Gaming	46,338	78,412	32,074	69.22%
Investment Interest	24,785	96,292	71,506	288.50%
Miscellaneous	(69,241)	2,834	72,075	-104.09%
<b>Subtotal</b>	<b>8,315,797</b>	<b>9,530,300</b>	<b>1,214,502</b>	<b>14.60%</b>
ARPA Grant	737,980	739,793	1,813	0.00%
Operating Transfers In	711,370	685,745	(25,626)	0.00%
<b>Total Revenues</b>	<b>\$9,765,147</b>	<b>\$10,955,837</b>	<b>\$1,190,689</b>	<b>12.19%</b>

## General Fund Expenditures



General Fund Object	YTD Mar 2022	YTD Mar 2023	Variance	
Salaries	\$4,100,033	\$4,229,235	\$129,202	3.15%
Employee Benefits	1,900,100	2,146,990	246,889	12.99%
Purchased Services	1,675,269	1,628,554	(46,716)	-2.79%
Supplies	637,272	483,937	(153,335)	-24.06%
Capital	2,373,980	507,463	(1,866,517)	-78.62%
Allocations	166,125	169,575	3,450	2.08%
Operating Transfers	0	0	0	0.00%
<b>Total Expenditures</b>	<b>\$10,852,780</b>	<b>\$9,165,753</b>	<b>(\$1,687,026)</b>	<b>-15.54%</b>

General Fund Object	Adopted	Mar 2023	YTD Mar 2023	Above/Below	
	Budget			Budget	2023
Salaries	\$5,796,937	\$398,304	\$4,229,235	\$1,567,702	72.96%
Employee Benefits	3,331,892	226,188	2,146,990	1,184,902	64.44%
Purchased Services	2,634,934	170,474	1,628,554	1,006,380	61.81%
Supplies	1,686,720	36,317	483,937	1,202,783	28.69%
Capital	1,217,586	109,231	507,463	710,123	41.68%
Allocations	226,100	0	169,575	56,525	75.00%
Operating Transfers	2,134,878	0	0	2,134,878	0.00%
<b>Total Expenditures</b>	<b>\$17,029,047</b>	<b>\$940,514</b>	<b>\$9,165,753</b>	<b>\$7,863,294</b>	<b>53.82%</b>

<b>FY 2022-2023 Change in General Fund Expenditures</b>				
	<b>YTD Mar 2022</b>	<b>YTD Mar 2023</b>	<b>Variance</b>	
City Council	\$70,679	\$69,438	(\$1,241)	-1.76%
City Manager	510,307	268,257	(242,050)	-47.43%
City Attorney	459,394	192,369	(267,025)	-58.13%
Municipal Judge	157,061	136,843	(20,218)	-12.87%
Information Technology	202,154	436,328	234,174	115.84%
Human Resources	204,937	255,217	50,280	24.53%
CATS Bus	37,527	44,417	6,889	18.36%
Finance Department	339,900	367,653	27,753	8.17%
Non Departmental	343,580	258,002	(85,577)	-24.91%
Public Works Administration	106,427	140,465	34,037	31.98%
Central Shops	194,795	195,014	220	0.11%
Streets Division	2,084,488	494,370	(1,590,119)	-76.28%
Building Maintenance Facilities	406,944	587,239	180,295	44.30%
Community Development	89,822	71,738	(18,084)	-20.13%
Economic Development	35,599	19,945	(15,654)	0.00%
Grant Writer	45,104	57,234	12,129	0.00%
Building Code Enforcement	35,303	71,821	36,518	103.44%
Police Administration	1,677,473	1,767,331	89,858	5.36%
Animal Control	113,772	161,573	47,802	42.02%
911 Center	404,621	469,759	65,138	16.10%
Fire Department	1,376,408	908,725	(467,683)	-33.98%
Code Enforcement	49,527	51,726	2,199	4.44%
Ancillary	71,250	78,750	7,500	0.00%
Nonprofit Agencies	94,875	90,825	(4,050)	0.00%
Downtown Development	124,020	132,315	8,295	6.69%
Wyoming Community Gas	9,363	18,843	9,480	0.00%
Dangerous Buildings	0	19,423	19,423	0.00%
Housing Expenses	0	0	0	0.00%
Golf Course	324,723	379,043	54,320	16.73%
Club House	141,830	169,911	28,082	19.80%
Recreation Center	490,539	663,103	172,564	35.18%
Shooting Range	68,852	83,253	14,401	20.92%
Green Spaces	581,508	504,823	(76,685)	0.00%
<b>Total Expenditures</b>	<b>\$10,852,780</b>	<b>\$9,165,753</b>	<b>(\$1,687,027)</b>	<b>-15.54%</b>



**Summary of the March 2023 Financial Report**

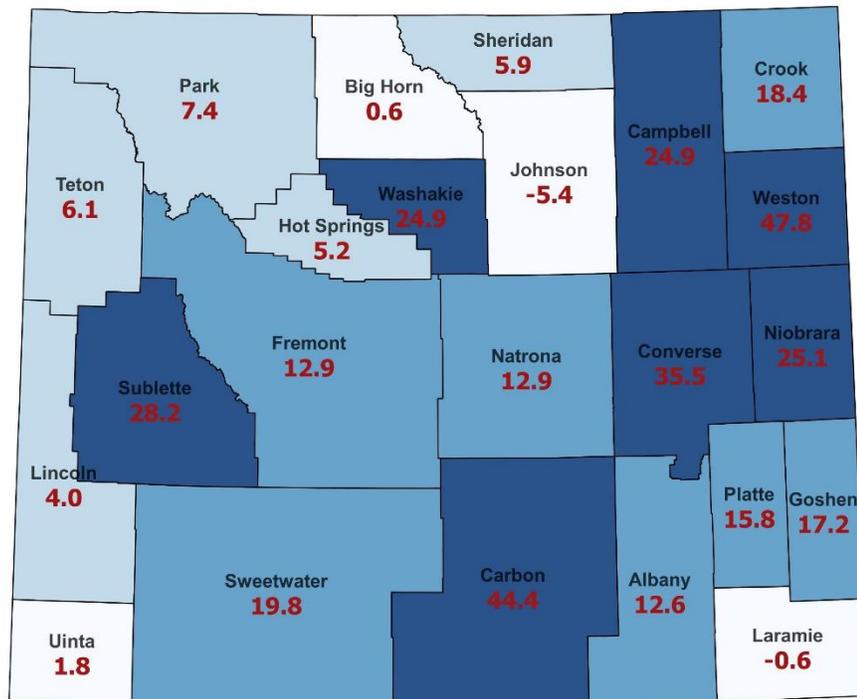
**General Fund**

Revenue

- Total revenues collected (net of the ARPA Grant and Transfers) in March 2023 were \$9,530,300 as compared to \$8,315,797 during March 2022. This is an increase of \$1,214,502 or 14.60%. Taxes and Assessments increased from \$7,185,713 in March 2022 to \$8,019,668 in March 2023. This is an increase of \$833,955 or 11.61%. According to the Wyoming Department of Revenue the annual percent change in taxable sales from the fourth quarter 2021 through the fourth quarter of 2022 for Carbon County was 44.4%

**Annual Percent Change in Taxable Sales: 4Q2021 - 4Q2022**

Wyoming = 13.6%



Source: Wyoming Department of Revenue

- 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 and \$219,155 in January 2023 in supplemental state funding. The supplemental state funding budget was set at \$730,000 and only \$438,310 will be received, a \$291,690 shortfall. 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 \$7,185,713 collected as of March 2022 were \$833,955 (11.61%) lower than the March 2023 total of \$8,019,668. Collections of Taxes and Assessments are slightly ahead of the expected (budgeted) amounts in Fiscal Year 2023. To date, 96.47% of budgeted amounts have been collected compared to 75.00% of the year having elapsed.
- Franchise Fees collected as of March 2023 were \$519,429 which is \$52,218, or 11.18% higher than collections as of March 2022 of \$467,211.
- Intergovernmental Revenues of \$340,546 collected as of March 2023 were \$39,499, or 13.12% higher than the March 2022 total of \$301,047. 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 \$473,119 collected as of March 2023 were \$113,175, or 31.44% higher than the March 2022 total of \$359,945.
- 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

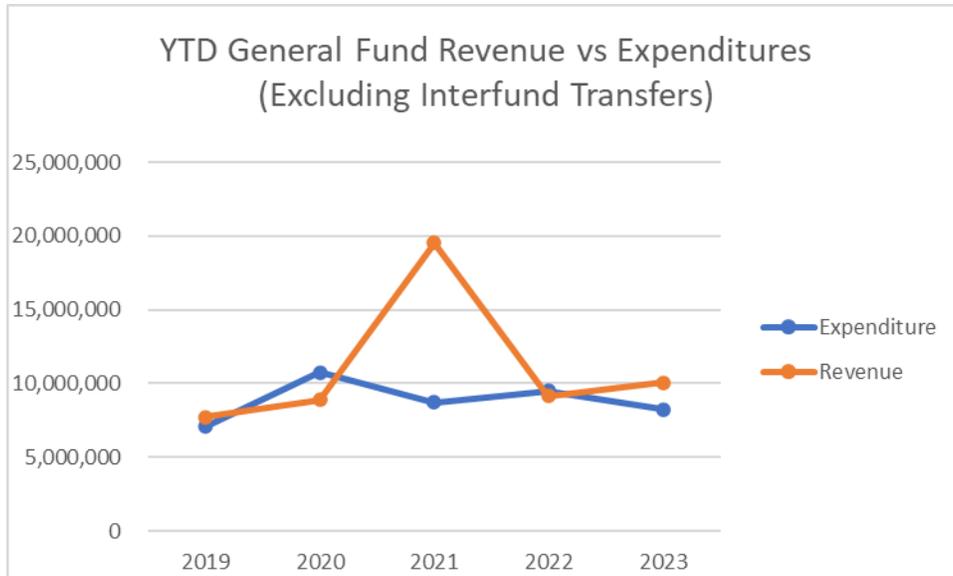
- Expenditures in March 2023 were \$9,165,753 as compared to \$10,852,780 in March 2022, a decrease of \$1,687,057, or 15.54%. The majority of the decrease is due Street Projects that were performed in Fiscal Year 2022.
- Salaries have increased 3.15% from \$4,100,033 in March 2022 to \$4,229,235 in March 2023. 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.

- Employee benefits increased 12.99% from \$1,900,100 in March 2022 to \$2,146,990 in March 2023. 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 March 2022 includes \$1,600,000 in transfers to the Recreation Departments, the March 2023 balance includes \$1,583,974, which represents 74.20% of the budget.
- Included in the Streets Department March 2022 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 \$1,866,517 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 March 2023, the interfund transfers were \$1,583,974 from the General Fund to Recreational Services.



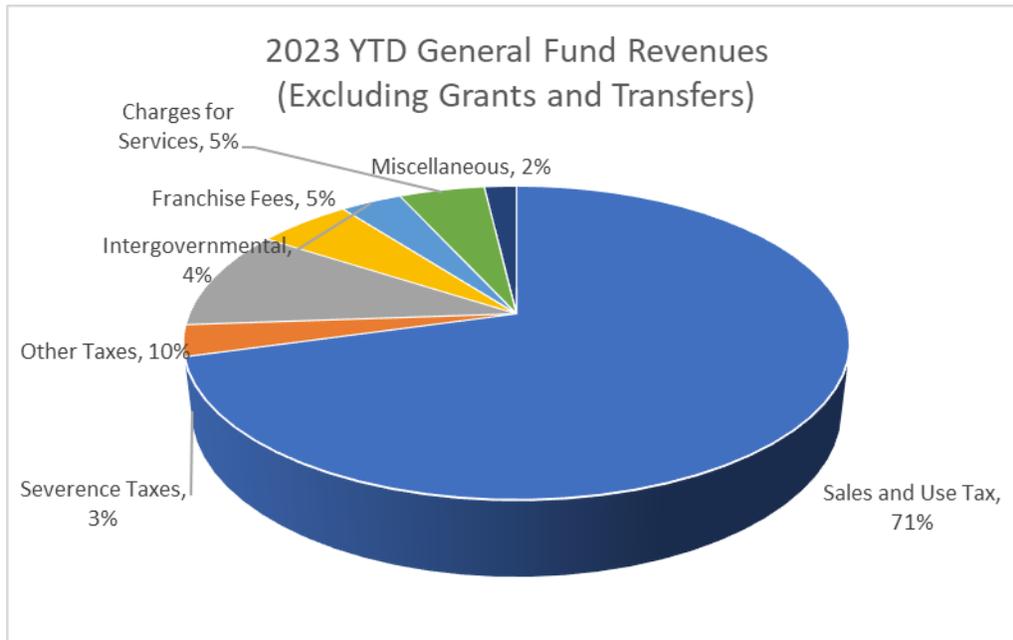
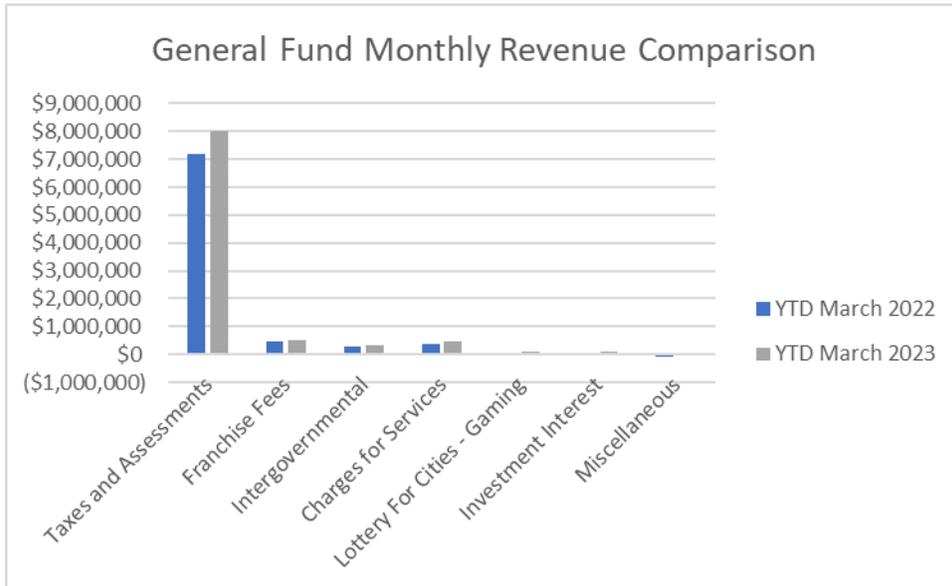
The increase in revenues in FY2019 is the result of increased sales tax receipts from the wind farm projects. The increase in revenue in FY2022 is the result of the receipt of ARPA funds of \$739,793.

General Fund	2022	2023	Increase/ (Decrease)	Increase/ (Decrease)
Year-to-Date Revenues	\$9,765,147	\$10,955,837	\$1,190,689	12.19%
Year-to-Date Expenditures	<u>10,852,780</u>	<u>9,165,753</u>	<u>(1,687,027)</u>	<u>-15.54%</u>
Net revenue over (under) expenditures	(\$1,087,633)	\$1,790,084	\$2,877,717	-264.59%

Revenues	Adopted Budget	March 2023	March YTD	Above/(Below) Budget	2023
Sales & Use Tax					
Sales Tax	\$2,738,181	\$259,627	\$2,669,338	(\$68,843)	97.49%
County Option Sales Tax	2,595,294	244,463	2,515,405	(79,889)	96.92%
State Sales Tax Out of State	359,308	34,069	350,275	(9,033)	97.49%
State Use Tax	249,992	16,719	229,426	(20,566)	91.77%
County Options Use Tax	379,305	25,298	343,942	(35,363)	90.68%
State Use Tax Out of State	202,482	13,542	185,824	(16,658)	91.77%
Supplemental State Funding	730,000	0	438,310	(291,690)	60.04%
Federal Mineral Royalty	310,000	0	157,919	(152,081)	50.94%
Severance Tax	343,000	0	149,323	(193,677)	43.53%
Motor Vehicle Tax	250,000	17,951	214,519	(35,481)	85.81%
Property Tax	500,000	12,696	395,713	(104,287)	79.14%
Gasoline Tax	385,000	63,562	307,520	(77,480)	79.88%
Cigarette Tax	45,000	2,467	31,127	(13,873)	69.17%
Lodgers Tax	25,000	1,836	31,028	6,028	124.11%
<b>Total Taxes</b>	<b>9,112,562</b>	<b>692,230</b>	<b>8,019,668</b>	<b>(1,092,894)</b>	<b>88.01%</b>
Franchise Fees					
Black Hills Energy	210,000	0	185,903	(24,097)	88.53%
Rocky Mountain Power	380,000	34,817	269,924	(110,076)	71.03%
Charter Communications	97,000	0	59,016	(37,984)	60.84%
Fatbeam LLC	7,000	0	4,586	(2,415)	65.51%
<b>Total Franchise Fees</b>	<b>694,000</b>	<b>34,817</b>	<b>519,429</b>	<b>(174,571)</b>	<b>74.85%</b>
Intergovernmental					
911 Surcharge	75,000	4,658	59,827	(15,173)	79.77%
Animal Shelter Fees	9,000	545	5,600	(3,400)	62.22%
Municipal Judge	130,000	13,765	83,787	(46,213)	64.45%
Court Bonds	10,000	3,426	12,120	2,120	121.20%
Advocate Grant - State	18,000	3,323	11,139	(6,861)	61.89%
Advocate Grant - Federal	52,000	7,609	23,572	(28,429)	45.33%
CATS Bus	1,400	219	1,406	6	100.43%
E-Citation	10,000	430	6,650	(3,350)	66.50%
Resource Office Reimbursement	75,000	0	75,000	0	100.00%
Other	24,300	16,581	61,445	37,145	252.86%
<b>Total Intergovernmental</b>	<b>404,700</b>	<b>50,555</b>	<b>340,546</b>	<b>(64,154)</b>	<b>84.15%</b>
Charges for Services					
Liquor Licenses	26,000	0	25,500	(500)	98.08%
Engineering/Building Permits	55,000	10,372	57,540	2,540	104.62%
Contractor Licenses	27,000	6,895	21,805	(5,195)	80.76%
Plan Reviews	25,000	5,876	28,193	3,193	112.77%
Land Leases/Sale	63,000	3,000	25,535	(37,465)	40.53%
Cemetery Fees	12,500	4,050	13,095	595	104.76%
Recreation Services	402,075	22,355	263,447	(138,628)	65.52%
Other	25,100	(14,783)	38,004	12,904	151.41%
<b>Total Charges for Services</b>	<b>635,675</b>	<b>37,766</b>	<b>473,119</b>	<b>(162,556)</b>	<b>74.43%</b>
Lottery For Cities	55,000	0	68,181	13,181	123.97%
Horse Racing	75,000	0	10,230	(64,770)	13.64%
ARPA Grant	0	0	739,793	739,793	0.00%
Investment Interest	40,000	16,594	96,292	56,292	240.73%
Operating Transfers	914,326	76,194	685,745	(228,582)	75.00%
Miscellaneous	33,500	1,584	2,834	(30,666)	8.46%
<b>Total Revenues</b>	<b>\$11,964,763</b>	<b>\$909,740</b>	<b>\$10,955,837</b>	<b>(\$1,008,926)</b>	<b>91.57%</b>

Expenditures	Adopted Budget	March 2023	March YTD	Above/(Below) Budget	2023
City Council	\$98,335	\$8,274	\$69,438	(\$28,897)	70.61%
City Manager	423,976	14,418	268,257	(155,719)	63.27%
City Attorney	380,609	19,874	192,369	(188,240)	50.54%
Municipal Judge	227,448	13,740	136,843	(90,605)	60.16%
Information Technology	636,770	99,529	436,328	(200,442)	68.52%
Human Resources	263,694	14,895	255,217	(8,477)	96.79%
CATS Bus	67,824	4,887	44,417	(23,407)	65.49%
Finance Department	466,200	39,696	367,653	(98,547)	78.86%
Non Departmental	364,300	74,963	258,002	(106,298)	70.82%
Public Works Administration	250,961	14,284	140,465	(110,497)	55.97%
Central Shops	253,762	17,427	195,014	(58,748)	76.85%
Streets Division	949,867	63,347	494,370	(455,497)	52.05%
Building Maintenance Facilities	673,185	45,870	587,239	(85,946)	87.23%
Community Development	127,852	7,068	71,738	(56,114)	56.11%
Economic Development	134,212	0	19,945	(114,267)	14.86%
Grant Writer	107,700	2,982	57,234	(50,466)	53.14%
Building Code Enforcement	96,219	7,755	71,821	(24,398)	74.64%
Police Administration	2,896,961	185,936	1,767,331	(1,129,630)	61.01%
Animal Control	259,024	11,799	161,573	(97,451)	62.38%
911 Center	714,751	41,554	469,759	(244,992)	65.72%
Fire Department	1,489,701	100,455	908,725	(580,976)	61.00%
Code Enforcement	124,848	5,388	51,726	(73,122)	41.43%
Ancillary	105,000	0	78,750	(26,250)	75.00%
Nonprofit Agencies	121,100	0	90,825	(30,275)	75.00%
Downtown Development	172,917	13,525	132,315	(40,602)	76.52%
Wyoming Community Gas	0	1,000	18,843	18,843	0.00%
Dangerous Buildings	400,000	0	19,423	(380,577)	4.86%
Housing Expenses	75,000	0	0	(75,000)	0.00%
Golf Course	565,237	19,502	379,043	(186,194)	67.06%
Club House	242,456	9,282	169,911	(72,545)	70.08%
Recreation Center	954,318	54,907	663,103	(291,215)	69.48%
Shooting Range	129,752	5,478	83,253	(46,499)	64.16%
Green Spaces	645,190	42,677	504,823	(140,367)	78.24%
<b>Total Expenditures</b>	<b>\$14,419,169</b>	<b>\$940,514</b>	<b>\$9,165,753</b>	<b>(\$5,253,416)</b>	<b>63.57%</b>

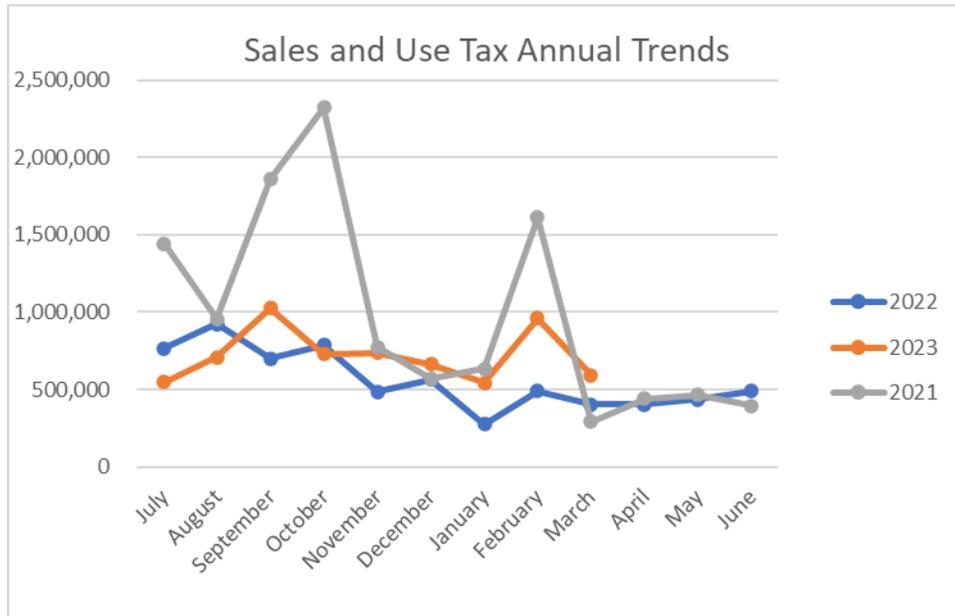
## General Fund Revenues



## Taxes

The major source of revenues for the General Fund is taxes. The following information is for actual year-to-date collections as of March 31, 2023, compared to the same period in 2022.

- **Property Tax** – Property taxes are collected based on the assessed value of the mill levy of properties in the City. Property taxes collected through March 2023 were \$395,713. 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.
- **Federal Mineral Royalties** - Wyoming statutes provide that 9.375% of up to \$198 million of Federal Mineral Royalties, not including coal bonus funds, received by the state of Wyoming annually will be distributed to cities and towns.
- **Severance Tax** – The severance tax to cities and towns is derived from a 9.25% share of a \$155 million distribution account funded from severance taxes on all minerals produced in the state.
- **Sales Tax** – In 1993, the state increased the sales and use tax to \$0.04 and decreased the distribution to local government to 28%. The 2000 Legislature made this rate permanent. In 2002, the legislature approved an increase in the common local government share to 29% starting July 1, 2002, and to 31% starting July 1, 2004. 1% goes back to the Department of Revenue for administration fees. Overall, sales and use taxes were \$848,776 higher as of March 2023 compared to March 2022. As of March 31, 2023 collections of Sales Tax is at 94.35% of the annual budget which is 19.35% ahead of expected.
- **Gasoline Tax** – The source of this revenue is a tax of \$.024 per gallon. Distribution of the tax is as follows: 57.5% to the State Highway Fund, 13.5% to counties, 14% to the County Road Fund, 15% to cities and towns. Prior to FY 2003, cities and towns received revenue only form \$.011 of the tax.
- **Special Fuels Tax** – The source of this revenue is a tax of \$0.24 per gallon. After a deduction of 2% for administration cost, the remainder is distributed as follows: 20% th the counties, 5% to cities and towns, and the remainder to the State Highway Fund.
- **Motor Vehicle Tax** – Motor vehicle taxes are collected by the counties and remitted monthly to the City. Through March 2023, motor vehicle taxes collected were lower than the same period in 2022 by \$6,778.
- **Cigarette Tax** – Historically, Wyoming has imposed an excise tax of \$0.006 on each cigarette, or \$.012 cents per package of 20 cigarettes, sold by a wholesaler, who retains 6% of the total collected. Of the remainder 33 1/3% is distributed to cities, towns, and counties. The remaining amount is divided with 38 ¼% going to the State General Fund and 61 ¾% to cities, town, and counties. Year-to-date collections are \$31,127 compared to \$33,738 as of March 2022, which is a decrease of \$2,611 or 8.39%.
- **Franchise Fees** – Included in these revenues are fees related to various utilities. The city has collected \$519,429 as of March 2023, compared to \$467,211 for March 2022.
- **Wyoming Lottery** – The source of this revenue is the Wyoming Lottery – WyoLotto – which features Powerball, Cowboy Dray, Lucky for Life, 2 by 2, Keno and Mega Millions games sold through approved retailers.



**Intergovernmental Revenues**

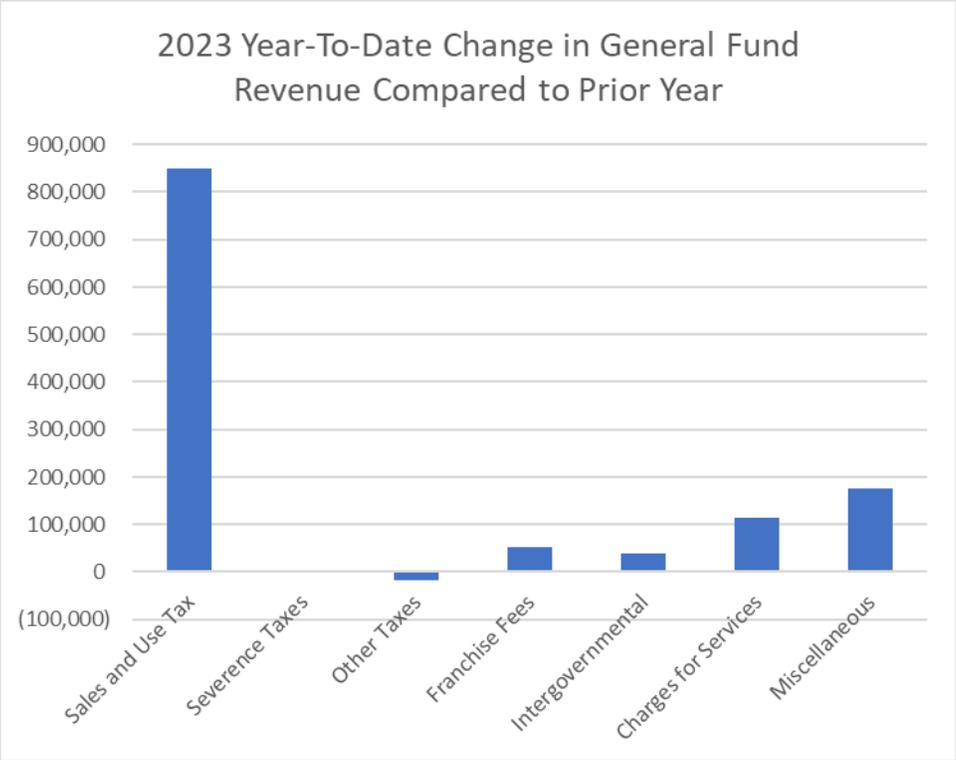
This category includes revenue recovery for several services which the city provides to other governments as well as federal, state and local shared revenues. Year-to-date intergovernmental are \$340,546 as compared to \$301,047 in 2022, an increase of \$39,499. Included in the intergovernmental revenues 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 March 31, 2023, were \$473,119, as compared to \$359,945 as of March 31, 2022, an increase of \$113,175. Part of the increase is \$25,000 in donations for the skate park.

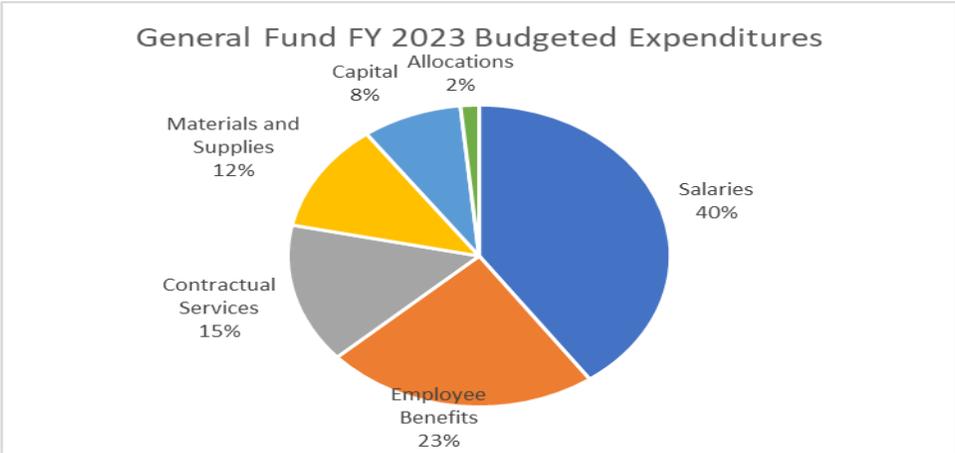
**Investment Income**

This is the amount of interest earned on the City’s investments. As of March 2023, interest earnings in the General Fund are \$96,292, which is an increase of \$71,506, or 288.50% over last year.

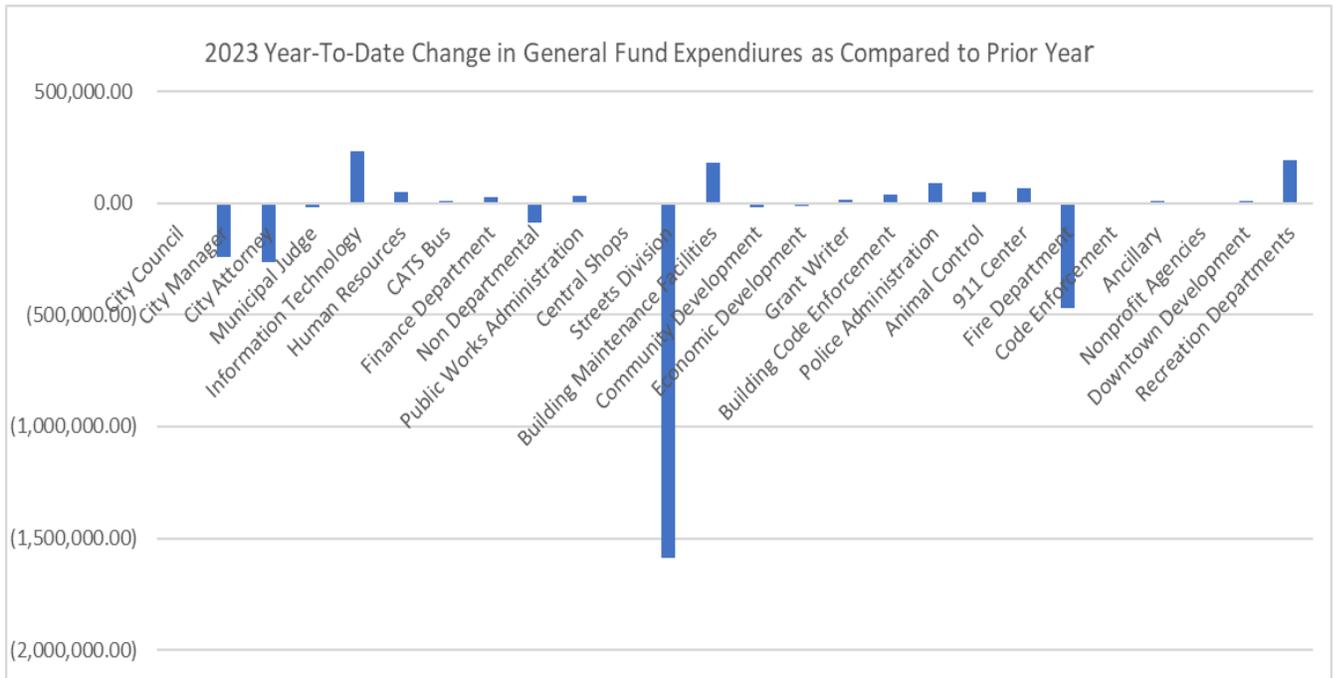
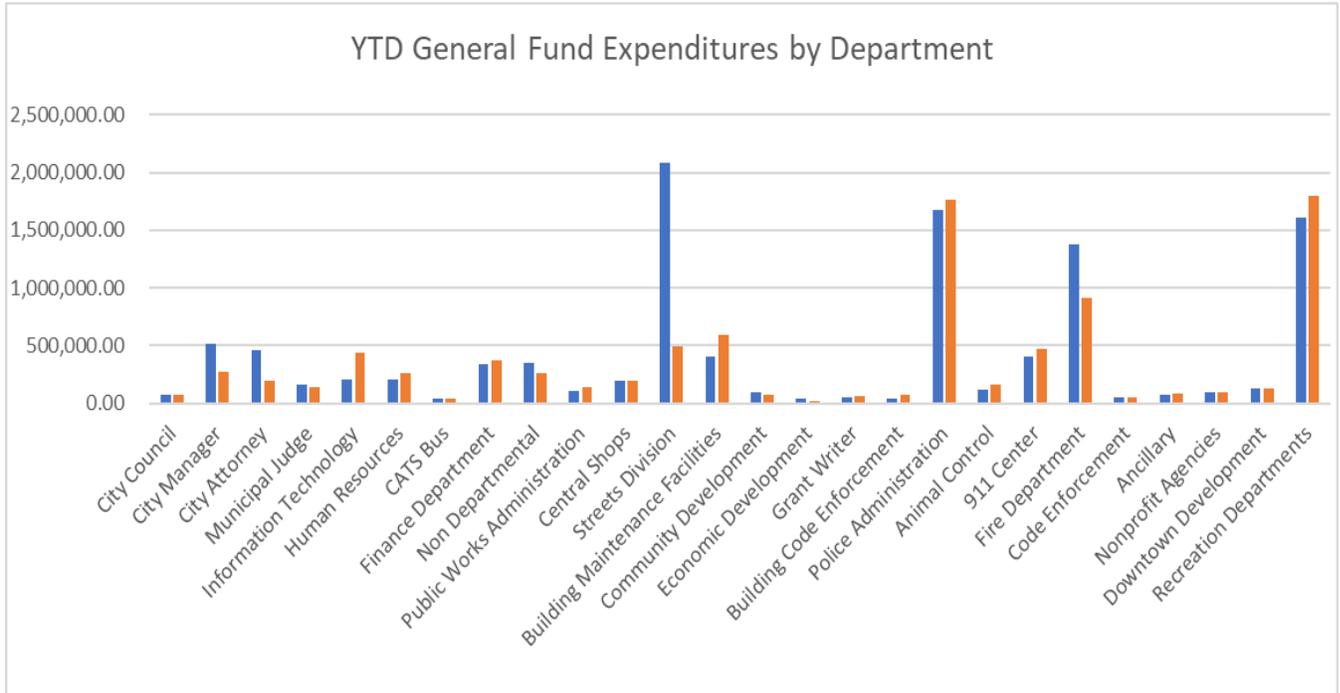


**General Fund Expenditures**

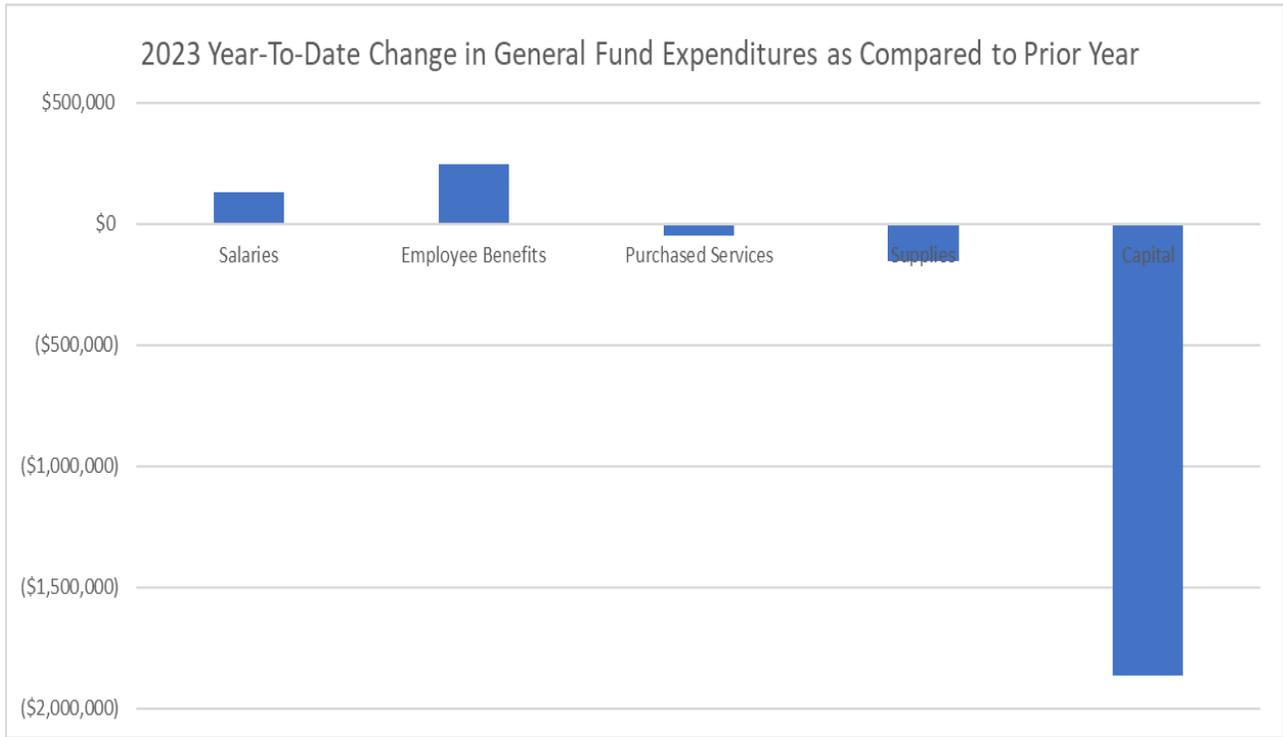
The total budgeted General Fund Expenditures for 2023 are \$14,419,169 excluding \$6,954,406 for Other Financing Uses and \$2,134,878 for Transfers. Of this amount, \$9,128,829 or 63%, is related to personnel costs (salaries and employee benefits). For the year-to date December 2022, General Fund expenditures 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



<b>FY 2023 Capital Budget (General Fund)</b>	<u>Budget</u>	<u>Expended as of March 2023</u>
<b>General Fund</b>		
<b>Information Technology</b>		
Replacement Computers	\$30,000	\$29,990
<b>City Hall</b>		
DDC Control		68,924
Depot Furnaces		33,776
<b>Public Works Administration</b>		
Vehicle Trade in of Ford Explorer	50,000	
<b>Central Shops and Warehouse</b>		
New Shop Lift	20,000	
<b>Streets</b>		
Steel Wheel Roller	50,000	
Downtown Striping and Crosswalks	40,000	
Davis Street Extension	120,000	
<b>Police Administration</b>		
Replace (2) 2011 Ford Expeditions	130,000	
Replace Handguns	44,430	15,563
Replace Tasers	75,825	
New Boilers	52,446	26,294
Install Net Remote Terminal Unit	34,385	
<b>Animal Control</b>		
Replace (1) Animal Control Truck	65,000	35,543
Mobile Radios (2) Animal Control Vehicles	12,000	
<b>Fire Department</b>		
Self Contained Beathing Apparatus (8)	60,000	
Replacement of Frefighter PPE (12)	40,000	8,805
<b>Golf Course</b>		
Fairway Mower	64,000	64,000
Range Picking Unit	13,500	
Golf Cart Lease	40,000	
PreGater Equipment		31,750
<b>Recreation Center</b>		
Roller Skates	30,000	32,590
Replace Roof	93,000	39,000
<b>Shooting Range</b>		
Trap Thrower Repair Kit	6,000	
<b>Green Spaces</b>		
Skate Park Ramp		35,154
Dog Park Fencing		26,590
Miscellaenous		13,505
36" Quad Aerator		18,433
Air Compressor	25,000	26,664
Parks Infrastructure	20,000	883
Entry Way Landscaping	20,000	
<b>Total General Fund</b>	<u>\$1,135,586</u>	<u>\$507,463</u>

## Impact Assistance Funds

Cash - Impact Assistance	<u>\$1,946,697</u>
Fund Balance, June 2013	39,342
Revenues Over Expenditures	<u>1,907,356</u>
Fund Balance, March 2023	<u>1,946,697</u>
Revenues - July 2013 through March 2023	4,241,910
Expenditures - July 2013 through March 2023	<u>2,334,555</u>
Revenues Over Expenditures	<u>\$1,907,356</u>

<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	\$126,188
Gateway West	10,261
Ekola	56,381
Choke Cherry	34,121
Miscellaneous	<u>12,397</u>
Total Cash	<u>239,348</u>
Cash June 30, 2022	2,022,580
Less Encumbrances	<u>1,783,232</u>
Total Cash	<u>\$239,348</u>

## Impact Assistance Projects Budgeted for Fiscal Year 2023

Item	Budget	Cost
Police Department		
Sign Board Trailer with Radar	17,000	
Ballistic Shields	4,500	
Entry Kits (Large)	1,300	
Entry Kits (Small)	600	
Additional Spillman Modules (GIS)	50,000	
Replace 2014 Ford Inceptors	62,500	
Fire Department		
Ambulance	32,850	18,883
Ambulance	143,660	143,660
Ambulance	73,490	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	1,090
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	712,473
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	1,031,840
Added from Fiscal Year 2022	324,409	209,679
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>1,804,023</b>

### Specific Purpose Tax 2019 (Sixth Penny)

Cash	<u>\$2,809,888</u>
Fund Balance, July 2020	0
Revenues Over Expenditures	<u>2,809,888</u>
Fund Balance, March 2023	<u>2,809,888</u>
Revenues - July 2020 through March 2023	4,851,283
Expenditures - July 2020 through March 2023	<u>2,041,395</u>
Revenues Over Expenditures	<u>\$2,809,888</u>

### Capital Facilities Fund

Cash	<u>\$41,295</u>
Fund Balance, July 2020	40,537
Revenues Over Expenditures	<u>758</u>
Fund Balance, March 2023	<u>41,295</u>
Revenues - July 2020 through March 2023	758
Expenditures - July 2020 through March 2023	<u>0</u>
Revenues Over Expenditures	<u>\$758</u>

### Capital Facilities Tax #2

Cash	<u>\$28,284</u>
Fund Balance, July 2020	11,566
Revenues Over Expenditures	<u>16,718</u>
Fund Balance, March 2023	<u>28,284</u>
Revenues - July 2020 through March 2023	918,674
Expenditures - July 2020 through March 2023	<u>901,956</u>
Revenues Over Expenditures	<u>\$16,718</u>



The CITY of  
**RAWLINS**  
 WYOMING

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

	Revenue	Expenditure	Net Revenue Over/(Under) Expenditure
<b>Governmental Fund Types</b>			
General Fund	\$10,955,837	\$9,165,753	\$1,790,084
Impact Assistance	2,598	1,728,141	(1,725,542)
Capital Facilities Tax	982,159	37,428	944,731
<b>Total Governmental Fund Types</b>	<b>11,940,595</b>	<b>10,931,321</b>	<b>1,009,273</b>
<b>Proprietary Fund Types</b>			
<b>Enterprise</b>			
Water Fund	1,805,171	1,764,623	40,548
Sewer Fund	758,308	751,348	6,960
Landfill Fund	1,182,538	938,535	244,002
Recycling Fund	225,838	171,127	54,712
<b>Internal Service</b>			
Employee Insurance	1,771,159	1,386,831	384,327
<b>Total Proprietary Fund Types</b>	<b>5,743,014</b>	<b>5,012,464</b>	<b>730,550</b>
<b>All Fund Types</b>	<b>\$17,683,608</b>	<b>\$15,943,786</b>	<b>\$1,739,823</b>

**City of Rawlins**  
**Cash Flow Statement – Water Fund**  
**March 31, 2023**

	March 2023	March YTD	FY2023 Budget	Above/(Below) Budget	2023
<b>Revenue</b>					
Water Usage Fees	\$196,187	\$1,745,096	\$2,100,000	(\$354,904)	83.10%
Miscellaneous	7,016	54,388	111,500	(57,112)	48.78%
Interest Income	1,008	5,688	10,000	(4,312)	56.88%
Total Revenue	<u>204,210</u>	<u>1,805,171</u>	<u>2,221,500</u>	<u>(416,329)</u>	81.26%
<b>Expenditure</b>					
<b>Utilities Water</b>					
Salaries	19,464	196,858	242,528	(45,670)	81.17%
Employee Benefits	10,044	93,573	200,311	(106,738)	46.71%
Purchased Services	5,255	48,381	128,450	(80,069)	37.66%
Supplies	24,898	112,969	180,500	(67,531)	62.59%
Capital	0	27,346	394,000	(366,654)	6.94%
Debt Service	0	84,913	84,914	(1)	100.00%
Transfer	1,443	12,989	17,318	(4,329)	75.00%
Total Utilities Water	<u>61,103</u>	<u>577,029</u>	<u>1,248,021</u>	<u>(670,992)</u>	46.24%
<b>Water Treatment Plant</b>					
Salaries	15,266	156,561	187,901	(31,340)	83.32%
Employee Benefits	12,244	120,374	153,132	(32,758)	78.61%
Purchased Services	17,474	206,401	487,000	(280,599)	42.38%
Supplies	26,906	106,769	363,050	(256,281)	29.41%
Capital	3,668	13,805	150,000	(136,195)	9.20%
Debt Service	0	314,273	314,274	(1)	100.00%
Transfer	29,147	269,412	409,758	(140,346)	65.75%
Total Water Treatment Plant	<u>104,704</u>	<u>1,187,594</u>	<u>2,065,115</u>	<u>(877,521)</u>	57.51%
Total Water Fund Expenditures	<u>165,807</u>	<u>1,764,623</u>	<u>3,313,136</u>	<u>(1,548,513)</u>	53.26%
Net Income (Loss)	38,403	40,548	(1,091,636)	1,132,184	-3.71%
Cash Reserves			1,191,636		
Contingency			(100,000)		
Total Impact on Cash Reserves			0		

**City of Rawlins**  
**Cash Flow Statement – Sewer Fund**  
**March 31, 2023**

	March 2023	March YTD	FY2023 Budget	Above/(Below) Budget	2023
<b>Revenue</b>					
Sewer Usage Fees	\$78,465	\$751,954	\$1,100,000	(\$348,046)	68.36%
Miscellaneous	1,019	5,877	13,000	(7,123)	45.21%
Interest Income	89	477	1,000	(523)	47.70%
Total Revenue	<u>79,572</u>	<u>758,308</u>	<u>1,114,000</u>	<u>(355,692)</u>	<u>68.07%</u>
<b>Expenditures</b>					
<b>Utilities Sewer</b>					
Salaries	15,083	149,007	199,824	(50,817)	74.57%
Employee Benefits	6,917	61,887	150,376	(88,489)	41.15%
Purchased Services	1,570	7,902	34,350	(26,448)	23.00%
Supplies	1,708	12,252	33,500	(21,248)	36.57%
Debt Service	5,814	142,832	160,275	(17,443)	89.12%
Transfer	777	6,992	9,323	(2,331)	75.00%
Total Utilities Sewer	<u>31,869</u>	<u>380,871</u>	<u>587,648</u>	<u>(206,777)</u>	<u>64.81%</u>
<b>Wastewater Treatment</b>					
Salaries	7,978	80,968	104,474	(23,506)	77.50%
Employee Benefits	5,742	55,548	63,139	(7,591)	87.98%
Purchased Services	14,719	74,953	125,750	(50,797)	59.60%
Supplies	200	4,033	10,200	(6,167)	39.54%
Capital	0	0	170,000	(170,000)	0.00%
Transfer	17,219	154,974	206,632	(51,658)	75.00%
Total Wastewater Treatment	<u>45,858</u>	<u>370,476</u>	<u>680,195</u>	<u>(309,719)</u>	<u>54.47%</u>
Total Sewer Fund Expenditures	<u>77,728</u>	<u>751,348</u>	<u>1,267,843</u>	<u>(516,495)</u>	<u>59.26%</u>
Net Income (Loss)	1,845	6,960	(153,843)	160,803	-4.52%
Cash Reserves			253,843		
Contingency			(100,000)		
Total Impact on Cash Reserves			<u>0</u>		

**City of Rawlins**  
**Cash Flow Statement – Landfill Fund**  
**March 31, 2023**

	March 2023	March YTD	FY2023 Budget	Above/(Below) Budget	2023
Revenue					
Gate Fees	\$70,469	\$698,927	\$1,075,000	(\$376,073)	65.02%
Solid Waste Fees	52,523	480,855	635,000	(154,145)	75.73%
Salavage	0	1,170	7,000	(5,830)	16.72%
Interest Income	316	1,586	800	786	198.21%
Total Revenue	<u>123,309</u>	<u>1,182,538</u>	<u>1,717,800</u>	<u>(535,262)</u>	<u>68.84%</u>
Expenditures					
Landfill Expense					
Salaries	20,553	194,700	268,267	(73,567)	72.58%
Employee Benefits	10,234	93,130	136,148	(43,018)	68.40%
Purchased Services	42,595	429,674	845,760	(416,086)	50.80%
Supplies	4,186	24,888	28,750	(3,862)	86.57%
Capital	0	0	34,000	(34,000)	0.00%
Debt Service	0	0	54,389	(54,389)	0.00%
Transfer	21,794	196,144	261,525	(65,381)	75.00%
Total Landfill Expenditures	<u>99,362</u>	<u>938,535</u>	<u>1,628,839</u>	<u>(690,304)</u>	<u>57.62%</u>
Net Income (Loss)	<u>23,947</u>	<u>244,002</u>	<u>88,961</u>	<u>155,041</u>	<u>274.28%</u>
Cash Reserves			100,000		
Contingency			<u>(188,961)</u>		
Total Impact on Cash Reserves			<u>0</u>		

**City of Rawlins**  
**Cash Flow Statement – Recycle Fund**  
**March 31, 2023**

	March 2023	March YTD	FY2023 Budget	Above/(Below) Budget	2023
Revenue					
Recycling Monthly Fee	\$24,966	\$213,443	\$300,000	(\$86,557)	71.15%
Recycling	0	12,312	7,000	5,312	175.89%
Interest	17	83	0	0	0.00%
Total Revenue	24,983	225,838	307,000	(81,245)	73.56%
Expenditures					
Recycling Center					
Salaries	9,416	89,680	128,010	(38,330)	70.06%
Employee Benefits	6,099	49,883	89,782	(39,899)	55.56%
Purchased Services	3,868	20,465	23,000	(2,535)	88.98%
Supplies	509	2,299	14,500	(12,201)	15.85%
Capital	19,892	8,800	85,000	(76,200)	10.35%
Total Recycling Center Expenditures	39,784	171,127	340,292	(169,165)	50.29%
Net Income (Loss)	(14,802)	54,712	(33,292)	87,921	-164.34%
Cash Reserves			83,292		
Contingency			(50,000)		
Total Impact on Cash Reserves			0		