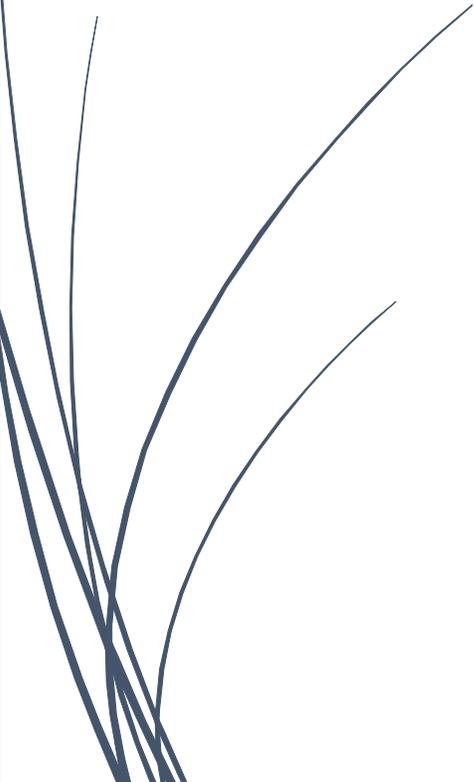




6/30/2023

City of Rawlins

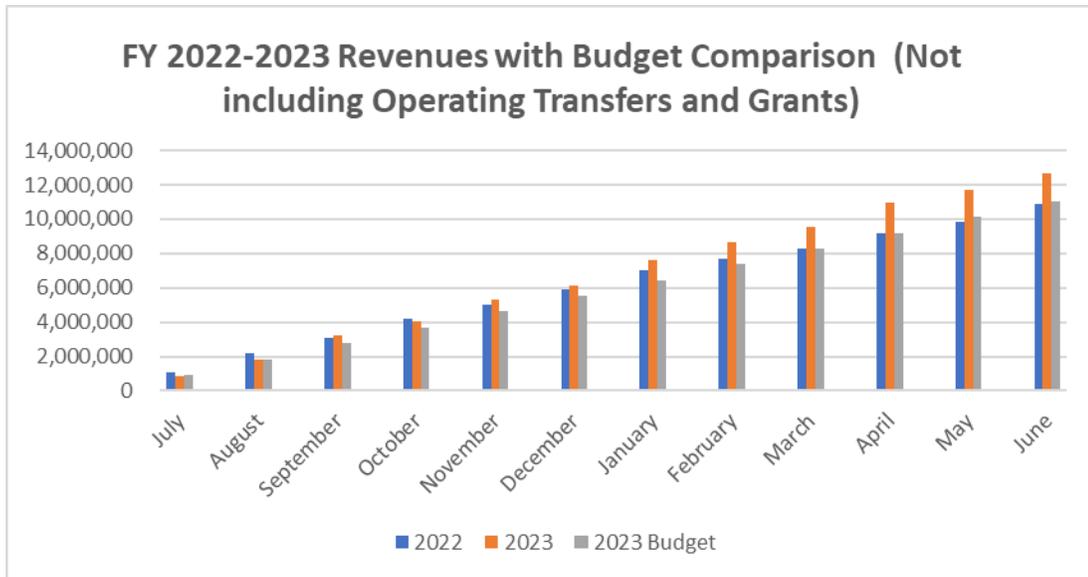
Financial Performance Report



City of Rawlins
Finance Department
521 West Cedar

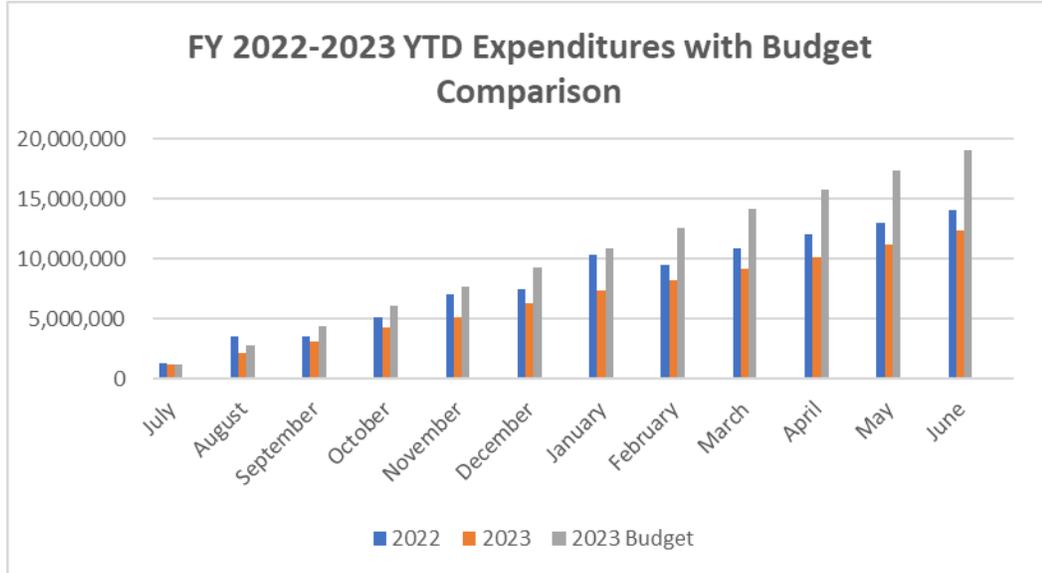


General Fund Revenues



FY2023 YTD Change in GF Revenue as Compared to Prior Year				
	YTD June 2022	YTD June 2023	Variance	
Taxes and Assessments	\$9,135,819	\$10,488,163	\$1,352,344	14.80%
Franchise Fees	669,636	752,552	82,916	12.38%
Intergovernmental	387,593	427,884	40,291	10.40%
Charges for Services	601,291	759,809	158,518	26.36%
Lottery For Cities - Gaming	96,043	203,135	107,093	111.51%
Investment Interest	29,335	160,206	130,871	446.13%
Miscellaneous	(65,916)	3,534	69,450	-105.36%
Subtotal	10,853,799	12,795,282	1,941,483	17.89%
ARPA Grant	737,980	739,793	1,813	0.00%
Operating Transfers In	811,807	844,556	32,749	0.00%
Total Revenues	\$12,403,586	\$14,379,631	\$1,976,045	15.93%

General Fund Expenditures



General Fund Object	YTD June 2022	YTD June 2023	Variance	
Salaries	\$5,409,156	\$5,354,370	(\$54,786)	-1.01%
Employee Benefits	2,524,179	2,864,112	339,934	13.47%
Purchased Services	2,480,501	2,282,893	(197,608)	-7.97%
Supplies	810,469	761,524	(48,946)	-6.04%
Capital	2,631,780	835,360	(1,796,420)	-68.26%
Allocations	226,500	210,600	(15,900)	-7.02%
Operating Transfers	0	0	0	0.00%
Total Expenditures	\$14,082,585	\$12,308,859	(\$1,773,725)	-12.60%

General Fund Object	Adopted Budget	June 2023	YTD June 2023	Above/Below Budget	2023
Salaries	\$5,796,937	\$446,198	\$5,354,370	\$442,567	92.37%
Employee Benefits	3,331,892	238,676	2,864,112	467,780	85.96%
Purchased Services	2,634,934	190,241	2,282,893	352,041	86.64%
Supplies	1,686,720	63,460	761,524	925,196	45.15%
Capital	1,217,586	143,240	835,360	382,226	68.61%
Allocations	226,100	0	210,600	15,500	93.14%
Operating Transfers	2,134,878	0	0	2,134,878	0.00%
Total Expenditures	\$17,029,047	\$1,081,815	\$12,308,859	\$4,720,188	72.28%

FY 2022-2023 Change in General Fund Expenditures				
	YTD June 2022	YTD June 2023	Variance	
City Council	\$89,175	\$94,064	\$4,889	5.48%
City Manager	644,881	317,568	(327,312)	-50.76%
City Attorney	551,982	259,951	(292,031)	-52.91%
Municipal Judge	207,175	179,455	(27,720)	-13.38%
Information Technology	353,082	612,653	259,571	73.52%
Human Resources	264,484	316,203	51,719	19.55%
CATS Bus	49,740	58,680	8,940	17.97%
Finance Department	447,869	485,927	38,058	8.50%
Non Departmental	564,602	505,810	(58,792)	-10.41%
Public Works Administration	144,010	185,552	41,542	28.85%
Central Shops	253,355	268,667	15,312	6.04%
Streets Division	2,208,663	630,563	(1,578,100)	-71.45%
Building Maintenance Facilities	585,780	754,281	168,501	28.77%
Community Development	114,830	96,668	(18,162)	-15.82%
Economic Development	68,479	19,945	(48,534)	0.00%
Grant Writer	64,574	57,302	(7,272)	0.00%
Building Code Enforcement	53,111	95,085	41,973	79.03%
Police Administration	2,216,580	2,408,878	192,298	8.68%
Animal Control	152,880	237,282	84,402	55.21%
911 Center	513,333	601,326	87,993	17.14%
Fire Department	1,652,416	1,238,710	(413,706)	-25.04%
Code Enforcement	65,433	69,464	4,030	6.16%
Ancillary	92,500	105,000	12,500	0.00%
Nonprofit Agencies	134,000	121,100	(12,900)	0.00%
Downtown Development	164,027	162,714	(1,312)	-0.80%
Wyoming Community Gas	17,709	18,942	1,233	0.00%
Dangerous Buildings	80,000	19,434	(60,566)	0.00%
Housing Expenses	0	0	0	0.00%
Golf Course	494,498	516,308	21,810	4.41%
Club House	207,192	244,149	36,957	17.84%
Recreation Center	748,623	863,200	114,578	15.31%
Shooting Range	91,298	106,956	15,659	17.15%
Green Spaces	786,305	657,020	(129,285)	0.00%
Total Expenditures	\$14,082,585	\$12,308,859	(\$1,773,726)	-12.60%



The CITY of **RAWLINS** WYOMING

Summary of the March 2023 Financial Report

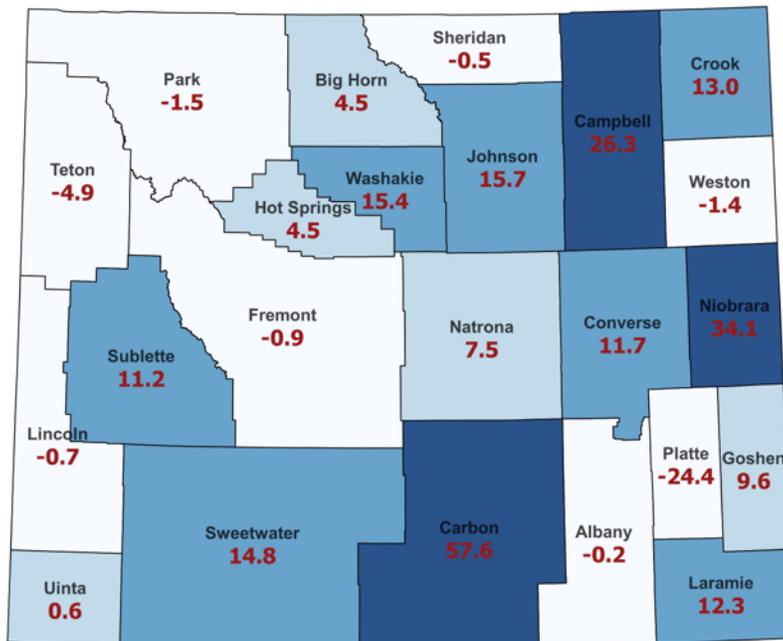
General Fund

Revenue

- Total revenues collected (net of the ARPA Grant and Transfers) in June 2023 were \$12,795,282 as compared to \$10,853,799 during June 2022. This is an increase of \$1,941,483 or 17.89%. Taxes and Assessments increased from \$9,135,819 in June 2022 to \$10,488,163 in June 2023. This is an increase of \$1,352,344 or 14.80%. According to the Wyoming Department of Revenue the annual percent change in taxable sales from the first quarter 2022 through the first quarter of 2023 for Carbon County was 57.6%

Annual Percent Change in Taxable Sales: 1Q2022 - 1Q2023

Wyoming = 9.6%



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 \$9,135,819 collected as of June 2022 were \$1,352,344 (14.80%) lower than the June 2023 total of \$10,488,163. Collections of Taxes and Assessments are slightly ahead of the expected (budgeted) amounts in Fiscal Year 2023. To date, 115.10% of budgeted amounts have been collected compared to 100.00% of the year having elapsed.
- Franchise Fees collected as of June 2023 were \$752,552 which is \$82,916, or 12.38% higher than collections as of June 2022 of \$669,636.
- Intergovernmental Revenues of \$427,884 collected as of June 2023 were \$40,291, or 10.40% higher than the June 2022 total of \$387,593. 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 \$759,809 collected as of June 2023 were \$158,518, or 26.36% higher than the June 2022 total of \$601,291.
- 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 June 2023 were \$12,308,859 as compared to \$14,082,585 in June 2022, a decrease of \$1,773,726, or 12.60%. The majority of the decrease is due Street Projects that were performed in Fiscal Year 2022.
- Salaries have decreased 3.77% from \$5,409,156 in June 2022 to \$5,354,370 in June 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.
- Employee benefits increased 9.85% from \$2,524,179 in June 2022 to \$2,864,112 in June 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

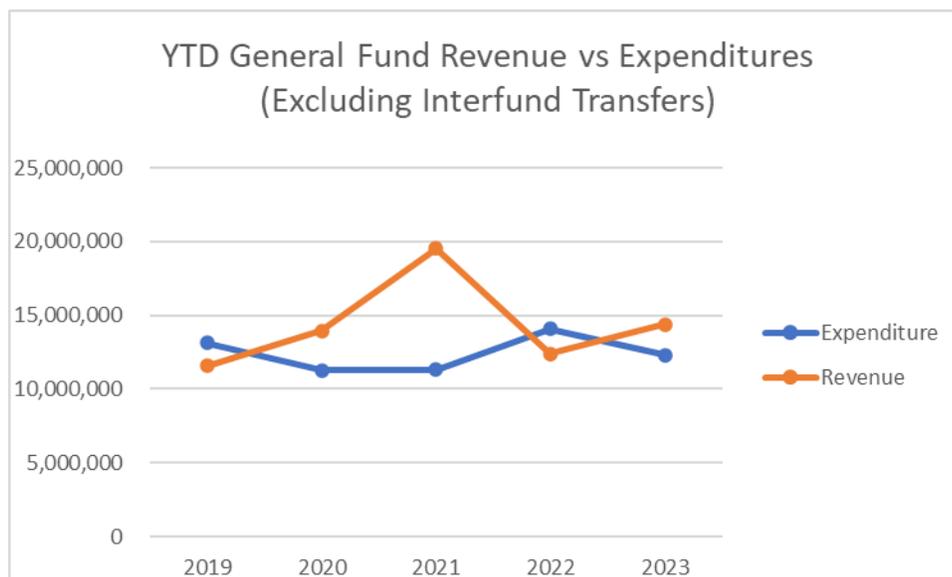
for the three employees added in Fiscal Year 2023 by December 2022 also added to the increase.

- Non-departmental expenditures for June 2022 includes \$1,600,000 in transfers to the Recreation Departments, the June 2023 balance includes \$2,133,272, which represents 100.00% 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 \$1,796,420 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 2019 to 2023. For June 2023, the interfund transfers were \$2,133,272 from the General Fund to Recreational Services.



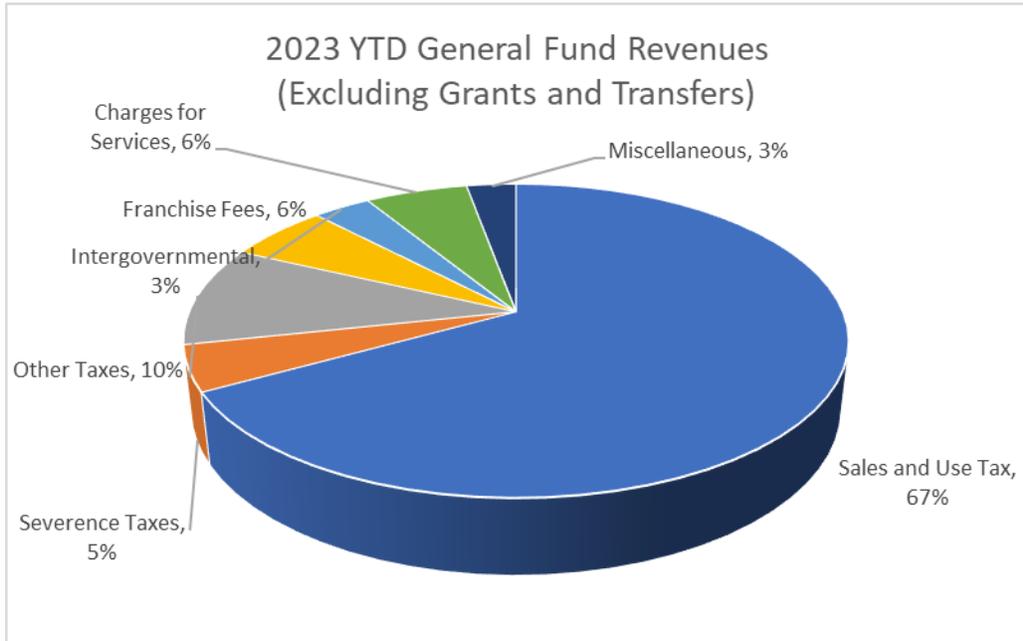
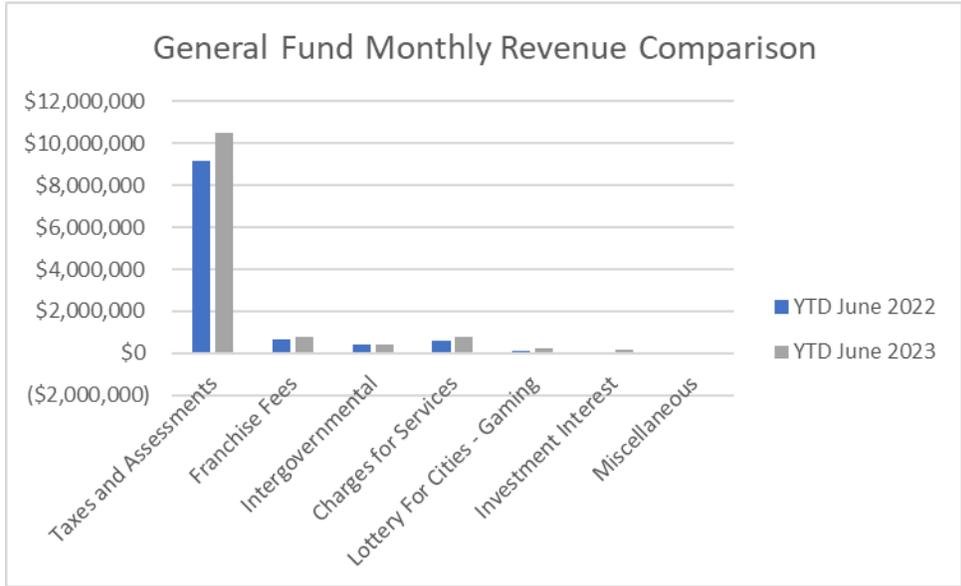
The increase in revenues in FY2019 is the result of increased sales tax receipts from the wind farm projects. The increase in revenue in FY2022 is the result of the receipt of ARPA funds of \$739,793.

General Fund	2022	2023	Increase/ (Decrease)	Increase/ (Decrease)
Year-to-Date Revenues	\$12,403,586	\$14,379,631	\$1,976,045	15.93%
Year-to-Date Expenditures	14,082,585	12,308,859	(1,773,726)	-12.60%
Net revenue over (under) expenditures	(\$1,678,999)	\$2,070,772	\$3,749,770	-223.33%

Revenues	Adopted Budget	June 2023	June YTD	Above/(Below) Budget	2023
Sales & Use Tax					
Sales Tax	\$2,738,181	\$223,323	\$3,448,508	\$710,327	125.94%
County Option Sales Tax	2,595,294	212,346	3,250,677	655,383	125.25%
State Sales Tax Out of State	359,308	29,305	452,519	93,211	125.94%
State Use Tax	249,992	13,851	295,254	45,262	118.11%
County Options Use Tax	379,305	21,185	442,820	63,515	116.75%
State Use Tax Out of State	202,482	11,219	239,142	36,660	118.11%
Supplemental State Funding	730,000	0	438,310	(291,690)	60.04%
Federal Mineral Royalty	310,000	71,485	300,888	(9,112)	97.06%
Severance Tax	343,000	74,662	298,646	(44,354)	87.07%
Motor Vehicle Tax	250,000	29,384	284,835	34,835	113.93%
Property Tax	500,000	129,594	572,682	72,682	114.54%
Gasoline Tax	385,000	29,807	389,226	4,226	101.10%
Cigarette Tax	45,000	3,160	39,910	(5,090)	88.69%
Lodgers Tax	25,000	0	34,747	9,747	138.99%
Total Taxes	9,112,562	849,321	10,488,163	1,375,601	115.10%
Franchise Fees					
Black Hills Energy	210,000	0	302,934	92,934	144.25%
Rocky Mountain Power	380,000	28,115	365,760	(14,240)	96.25%
Charter Communications	97,000	0	77,744	(19,256)	80.15%
Fatbeam LLC	7,000	0	6,114	(886)	87.34%
Total Franchise Fees	694,000	28,115	752,552	58,552	108.44%
Intergovernmental					
911 Surcharge	75,000	4,164	79,501	4,501	106.00%
Animal Shelter Fees	9,000	829	10,449	1,449	116.10%
Municipal Judge	130,000	12,087	116,677	(13,323)	89.75%
Court Bonds	10,000	17,094	19,628	9,628	196.28%
Advocate Grant - State	18,000	2,323	16,616	(1,384)	92.31%
Advocate Grant - Federal	52,000	3,311	33,721	(18,279)	64.85%
CATS Bus	1,400	657	2,586	1,186	184.71%
E-Citation	10,000	830	8,610	(1,390)	86.10%
Resource Office Reimbursement	75,000	0	75,000	0	100.00%
Other	24,300	2,879	65,095	40,795	267.88%
Total Intergovernmental	404,700	44,173	427,884	23,184	105.73%
Charges for Services					
Liquor Licenses	26,000	0	25,500	(500)	98.08%
Engineering/Building Permits	55,000	3,760	72,443	17,443	131.71%
Contractor Licenses	27,000	2,005	29,108	2,108	107.81%
Plan Reviews	25,000	1,281	34,990	9,990	139.96%
Land Leases/Sale	63,000	35,053	71,987	8,987	114.27%
Cemetery Fees	12,500	2,080	17,800	5,300	142.40%
Recreation Services	402,075	55,010	462,275	60,200	114.97%
Other	25,100	2,278	45,706	20,606	182.10%
Total Charges for Services	635,675	101,467	759,809	124,134	119.53%
Lottery For Cities	55,000	0	104,267	49,267	189.58%
Horse Racing	75,000	26,127	98,868	23,868	131.82%
ARPA Grant	0	0	739,793	739,793	0.00%
Investment Interest	40,000	3,727	160,206	120,206	400.51%
Operating Transfers	914,326	6,424	844,556	(69,770)	92.37%
Miscellaneous	33,500	100	3,534	(29,966)	10.55%
Total Revenues	\$11,964,763	\$1,059,452	\$14,379,631	\$2,414,868	120.18%

Expenditures	Adopted Budget	June 2023	June YTD	Above/(Below) Budget	2023
City Council	\$98,335	\$9,773	\$94,064	(\$4,271)	95.66%
City Manager	423,976	17,215	317,568	(106,408)	74.90%
City Attorney	380,609	20,584	259,951	(120,658)	68.30%
Municipal Judge	227,448	14,770	179,455	(47,993)	78.90%
Information Technology	636,770	39,363	612,653	(24,117)	96.21%
Human Resources	263,694	17,649	316,203	52,509	119.91%
CATS Bus	67,824	4,861	58,680	(9,144)	86.52%
Finance Department	466,200	39,359	485,927	19,727	104.23%
Non Departmental	364,300	176,647	505,810	141,510	138.84%
Public Works Administration	250,961	14,228	185,552	(65,409)	73.94%
Central Shops	253,762	13,335	268,667	14,905	105.87%
Streets Division	949,867	31,488	630,563	(319,304)	66.38%
Building Maintenance Facilities	673,185	42,495	754,281	81,096	112.05%
Community Development	127,852	7,382	96,668	(31,184)	75.61%
Economic Development	134,212	0	19,945	(114,267)	14.86%
Grant Writer	107,700	0	57,302	(50,398)	53.21%
Building Code Enforcement	96,219	7,773	95,085	(1,134)	98.82%
Police Administration	2,896,961	288,525	2,408,878	(488,083)	83.15%
Animal Control	259,024	12,873	237,282	(21,742)	91.61%
911 Center	714,751	41,721	601,326	(113,425)	84.13%
Fire Department	1,489,701	85,793	1,238,710	(250,991)	83.15%
Code Enforcement	124,848	6,494	69,464	(55,384)	55.64%
Ancillary	105,000	0	105,000	0	100.00%
Nonprofit Agencies	121,100	0	121,100	0	100.00%
Downtown Development	172,917	9,858	162,714	(10,203)	94.10%
Wyoming Community Gas	0	0	18,942	18,942	0.00%
Dangerous Buildings	400,000	0	19,434	(380,566)	4.86%
Housing Expenses	75,000	0	0	(75,000)	0.00%
Golf Course	565,237	21,756	516,308	(48,929)	91.34%
Club House	242,456	25,753	244,149	1,693	100.70%
Recreation Center	954,318	81,986	863,200	(91,118)	90.45%
Shooting Range	129,752	9,507	106,956	(22,796)	82.43%
Green Spaces	645,190	40,625	657,020	11,830	101.83%
Total Expenditures	\$14,419,169	\$1,081,815	\$12,308,859	(\$2,110,310)	85.36%

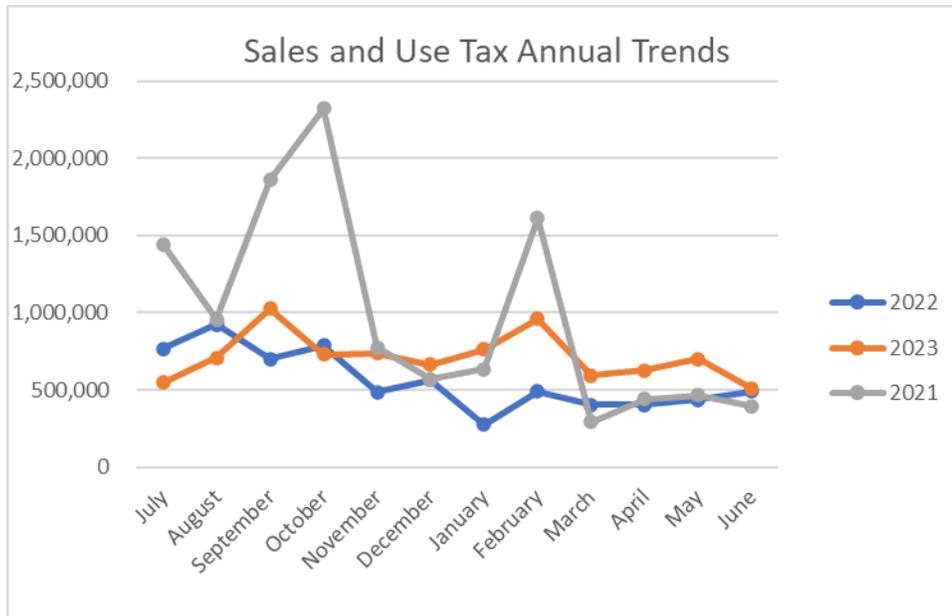
General Fund Revenues



Taxes

The major source of revenues for the General Fund is taxes. The following information is for actual year-to-date collections as of June 30, 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 June 2023 were \$572,682. 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 \$1,352,344 higher as of June 2023 compared to June 2022. As of June 30, 2023 collections of Sales Tax is at 125.94% of the annual budget which is 25.94% 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% to 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 June 2023, motor vehicle taxes collected were lower than the same period in 2022 by \$3,312.
- **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 1/4% going to the State General Fund and 61 3/4% to cities, town, and counties. Year-to-date collections are \$39,910 compared to \$43,670 as of June 2022, which is a decrease of \$3,760 or 8.61%.
- **Franchise Fees** – Included in these revenues are fees related to various utilities. The city has collected \$752,552 as of June 2023, compared to \$669,636 for June 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 \$427,884 as compared to \$387,593 in 2022, an increase of \$40,291. 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

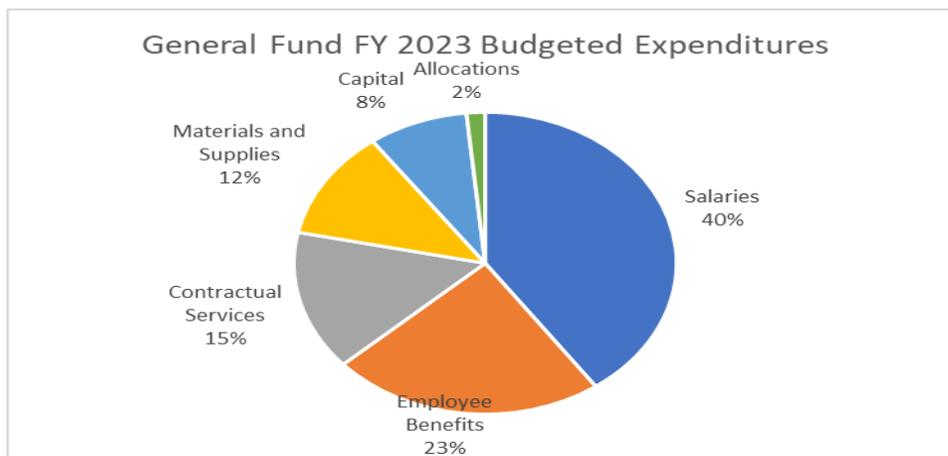
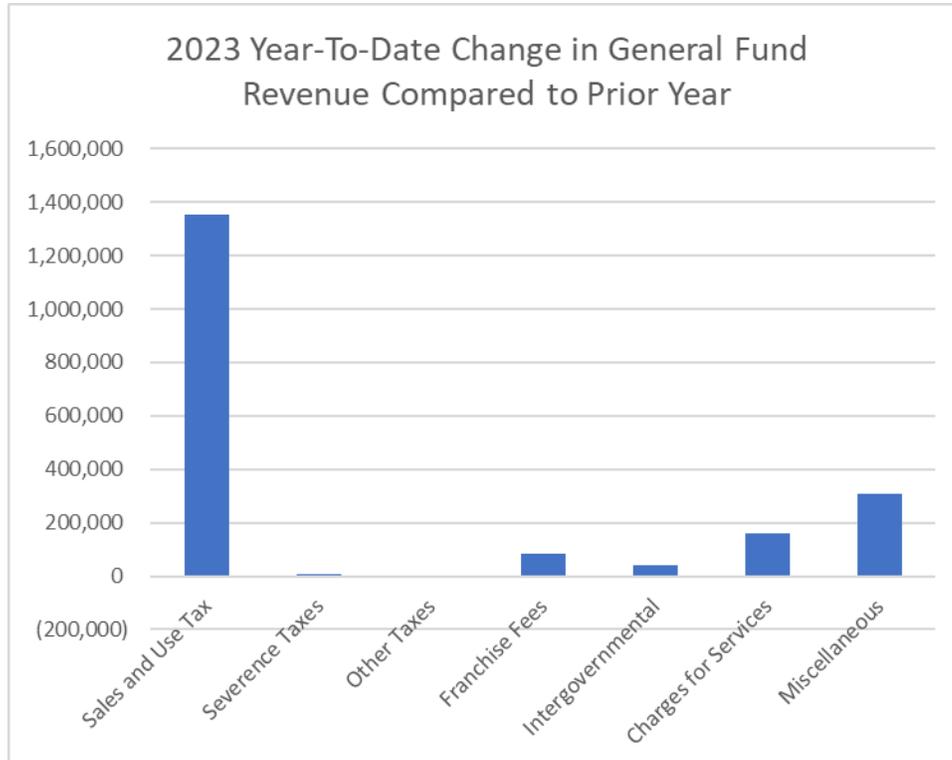
There are several smaller fees that are charged by the city in various departments. Charges for services as of June 30, 2023, were \$759,809, as compared to \$601,291 as of June 30, 2022, an increase of \$158,518. Part of the increase is \$25,000 in donations for the skate park.

Investment Income

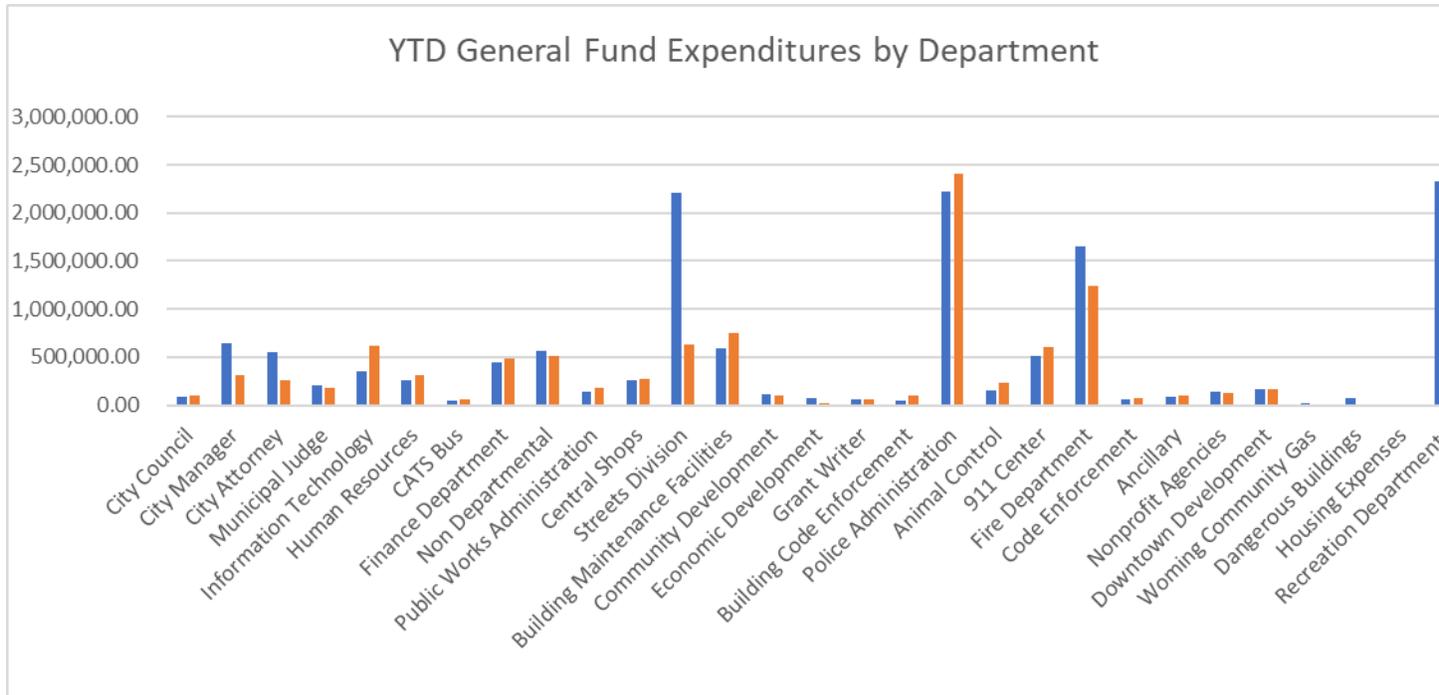
This is the amount of interest earned on the City's investments. As of June 2023, interest earnings in the General Fund are \$160,206, which is an increase of \$130,871, or 446.13% over last year.

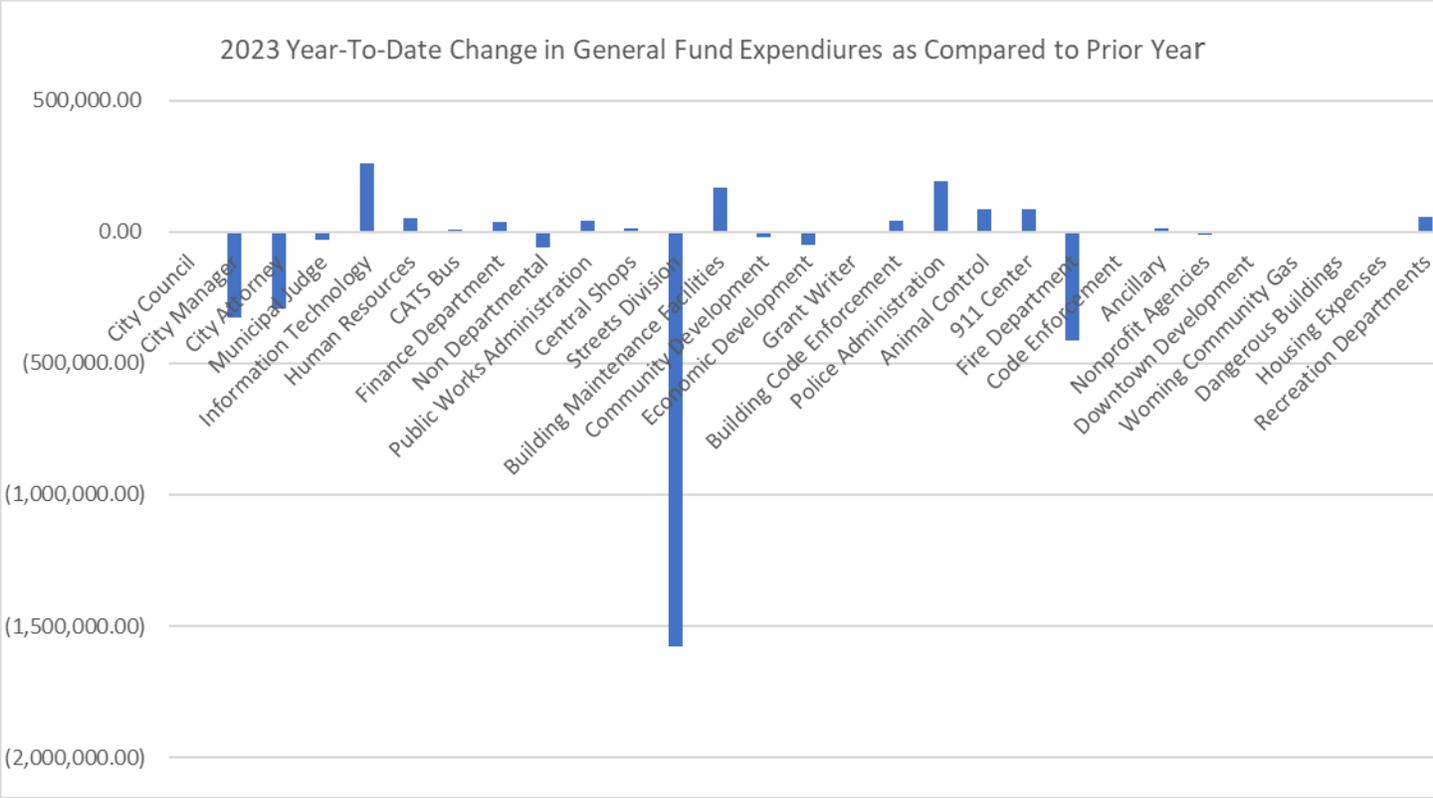
General Fund Expenditures

The total budgeted General Fund Expenditures for 2023 are \$14,419,169 excluding \$6,954,406 for Other Financing Uses and \$2,134,878 for Transfers. Of this amount, \$9,128,829 or 63%, is related to personnel costs (salaries and employee benefits). For the year-to date June 2023, General Fund expenditures were \$12,308,859 as compared to \$14,082,585 in June 2022, resulting in a decrease of \$1,773,726, or 12.60%.

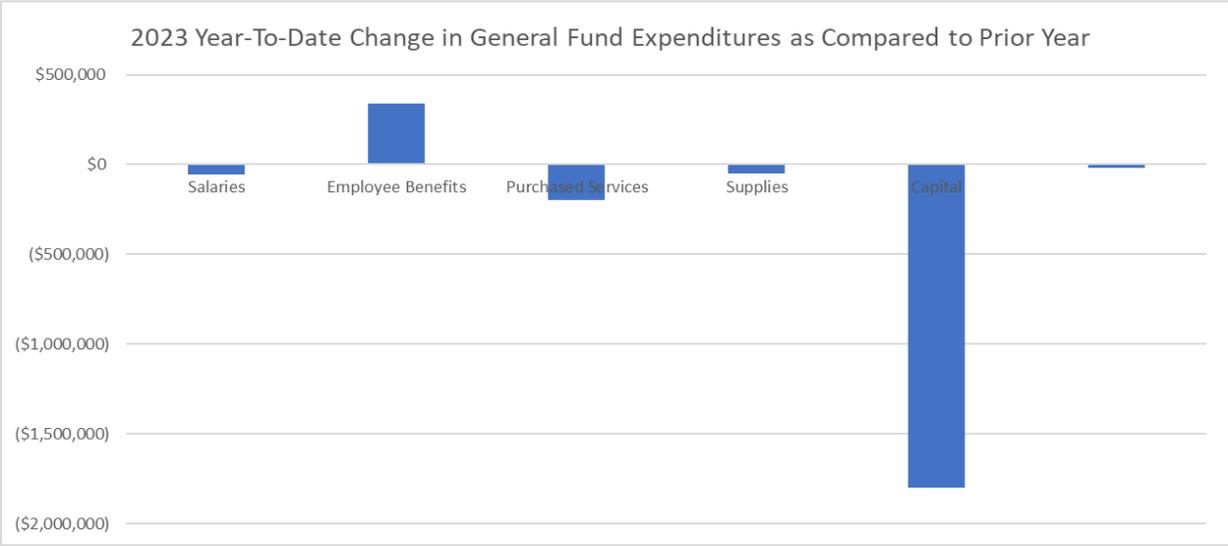


General Fund Expenditure Year-To-Change by Department





General Fund Expenditure Year-To-Date by Object



FY 2023 Capital Budget (General Fund)

	<u>Budget</u>	<u>Expended as of June 30, 2023</u>
General Fund		
Information Technology		
Replacement Computers	\$30,000	\$29,990
Public Works Administration		
Vehicle Trade in of Ford Explorer	50,000	0
Central Shops and Warehouse		
New Shop Lift	20,000	0
Streets		
17 Yard Dump Truck Engine Rebuild	50,000	
Wheel Loader Snow Blade		12,236
Downtown Striping and Crosswalks	40,000	
Davis Street Extension	120,000	
Building Maintenance		
HVAC Improvements		165,080
Police Administration		
Replace (2) 2011 Ford Expenditions	130,000	
Replace Handguns	44,430	23,348
Replace Tasers	75,825	86,011
Universe IP Recording System		22,694
New Boilers	52,446	
Install Net Remote Terminal Unit	34,385	
Animal Control		
Replace (1) Animal Control Truck	65,000	63,491
Mobile Radios (2) Animal Control Vehicles	12,000	10,173
Fire Department		
Self Contained Beathing Apparatus (8)	60,000	60,000
Replacment of Firefighter PPE (12)	40,000	9,605
Golf Course		
Fairway Mower	64,000	64,000
Range Picking Unit	13,500	12,895
Golf Cart Lease	40,000	29,000
PreGater Equipment		31,750
Recreation Center		
Roller Skates	30,000	32,590
Replace Roof	93,000	39,000
Shooting Range		
Trap Thrower Repair Kit	6,000	0
Green Spaces		
Air Compressor	25,000	26,664
Parks Infrastructure	20,000	0
Riding Aerator		18,433
Entry Way Landscaping	20,000	
Total General Fund	<u>\$1,135,586</u>	<u>\$736,960</u>

Impact Assistance Funds

Cash - Impact Assistance	<u>\$2,388,777</u>
Fund Balance, June 2013	39,342
Revenues Over Expenditures	<u>2,349,436</u>
Fund Balance, March 2023	<u>2,388,777</u>
Revenues - July 2013 through March 2023	4,247,994
Expenditures - July 2013 through March 2023	<u>1,898,558</u>
Revenues Over Expenditures	<u>\$2,349,436</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	30,771
Total Expenditures	<u>3,511,372</u>
Remaining Fiscal Year 2023 Budget	\$595,628

Cash Remaining After Budget Allocations	
TB Flats	\$126,188
Gateway West	10,261
Ekola	56,381
Choke Cherry	34,121
Miscellaneous	18,481
Total Cash	<u>245,431</u>
Cash June 30, 2022	1,959,640
Less Encumbrances	<u>1,714,208</u>
Total Cash	<u>\$245,431</u>

Impact Assistance Projects Budgeted for Fiscal Year 2023

Item	Budget	Cost
Police Department		
Sign Board Trailer with Radar	17,000	21,000
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	22,846
Ambulance	143,660	140,410
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	70,390
ADA Upgrades to City Hall	80,000	
Public Works		
Truck	70,000	
Waterline Infrastructure Needs	1,252,292	257,694
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	599,806
Added from Fiscal Year 2022	324,409	205,716
Add Sage Creek Change Orders	600,000	531,733
Add SCADA Design	200,000	
Add Ditch Witch	30,771	30,771
Total Encumbrances	3,511,372	1,368,026

Specific Purpose Tax 2019 (Sixth Penny)

Cash	<u>\$3,295,298</u>
Fund Balance, July 2020	0
Revenues Over Expenditures	<u>3,295,298</u>
Fund Balance, June 2023	<u>3,295,298</u>
Revenues - July 2020 through June 2023	5,366,033
Expenditures - July 2020 through June 2023	<u>2,070,736</u>
Revenues Over Expenditures	\$3,295,298

Capital Facilities Fund

Cash	<u>\$41,400</u>
Fund Balance, July 2020	40,537
Revenues Over Expenditures	<u>863</u>
Fund Balance, March 2023	<u>41,400</u>
Revenues - July 2020 through March 2023	863
Expenditures - July 2020 through March 2023	<u>0</u>
Revenues Over Expenditures	\$863

Capital Facilities Tax #2

Cash	<u>\$28,305</u>
Fund Balance, July 2020	11,566
Revenues Over Expenditures	<u>16,739</u>
Fund Balance, March 2023	<u>28,305</u>
Revenues - July 2020 through March 2023	918,695
Expenditures - July 2020 through March 2023	<u>901,956</u>
Revenues Over Expenditures	\$16,739



The CITY of
RAWLINS
 WYOMING

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

	Revenue	Expenditure	Net Revenue Over/(Under) Expenditure
Governmental Fund Types			
General Fund	\$14,379,631	\$12,308,859	\$2,070,772
Impact Assistance	8,682	1,368,026	(1,359,344)
Capital Facilities Tax	1,330,858	66,769	1,264,090
Total Governmental Fund Types	<u>15,719,171</u>	<u>13,743,654</u>	1,975,517
Proprietary Fund Types			
Enterprise			
Water Fund	2,544,817	2,309,846	234,971
Sewer Fund	1,023,268	884,967	138,301
Landfill Fund	1,635,693	1,398,574	237,119
Recycling Fund	302,671	221,657	81,014
Internal Service			
Employee Insurance	2,325,868	1,996,979	328,888
Total Proprietary Fund Types	<u>7,832,316</u>	<u>6,812,023</u>	1,020,293
All Fund Types	<u>\$23,551,487</u>	<u>\$20,555,678</u>	\$2,995,810

City of Rawlins
Cash Flow Statement – Water Fund
June 30, 2023

	June 2023	June YTD	FY2023 Budget	Above/(Below) Budget	2023
Revenue					
Water Usage Fees	\$285,290	\$2,450,831	\$2,100,000	\$350,831	116.71%
Miscellaneous	12,768	84,207	111,500	(27,293)	75.52%
Interest Income	374	9,779	10,000	(221)	97.79%
Total Revenue	<u>298,432</u>	<u>2,544,817</u>	<u>2,221,500</u>	<u>323,317</u>	<u>114.55%</u>
Expenditure					
Utilities Water					
Salaries	18,535	253,285	242,528	10,757	104.44%
Employee Benefits	8,781	121,907	200,311	(78,404)	60.86%
Purchased Services	2,309	59,241	128,450	(69,209)	46.12%
Supplies	9,207	169,831	180,500	(10,669)	94.09%
Capital	0	61,246	394,000	(332,754)	15.54%
Debt Service	0	84,913	84,914	(1)	100.00%
Transfer	1,443	17,318	17,318	0	100.00%
Total Utilities Water	<u>40,275</u>	<u>767,741</u>	<u>1,248,021</u>	<u>(480,280)</u>	<u>61.52%</u>
Water Treatment Plant					
Salaries	15,168	206,954	187,901	19,053	110.14%
Employee Benefits	10,148	155,813	153,132	2,681	101.75%
Purchased Services	34,423	291,161	487,000	(195,839)	59.79%
Supplies	1,880	182,802	363,050	(180,248)	50.35%
Capital	20,447	34,251	150,000	(115,749)	22.83%
Debt Service	0	314,273	314,274	(1)	100.00%
Transfer	29,147	356,851	409,758	(52,907)	87.09%
Total Water Treatment Plant	<u>111,212</u>	<u>1,542,105</u>	<u>2,065,115</u>	<u>(523,010)</u>	<u>74.67%</u>
Total Water Fund Expenditures	<u>151,488</u>	<u>2,309,846</u>	<u>3,313,136</u>	<u>(1,003,290)</u>	<u>69.72%</u>
Net Income (Loss)	146,945	234,971	(1,091,636)	1,326,607	-21.52%
Cash Reserves			1,191,636		
Contingency			(100,000)		
Total Impact on Cash Reserves			0		

City of Rawlins
Cash Flow Statement – Sewer Fund
June 30, 2023

	June 2023	June YTD	FY2023 Budget	Above/(Below) Budget	2023
Revenue					
Sewer Usage Fees	\$93,743	\$1,014,003	\$1,100,000	(\$85,997)	92.18%
Miscellaneous	1,867	8,263	13,000	(4,737)	63.56%
Interest Income	145	1,002	1,000	2	100.21%
Total Revenue	95,755	1,023,268	1,114,000	(90,732)	91.86%
Expenditures					
Utilities Sewer					
Salaries	13,850	192,272	199,824	(7,552)	96.22%
Employee Benefits	5,601	80,872	150,376	(69,504)	53.78%
Purchased Services	619	10,213	34,350	(24,137)	29.73%
Supplies	942	15,648	33,500	(17,852)	46.71%
Debt Service	(63,956)	90,505	160,275	(69,770)	56.47%
Transfer	777	9,323	9,323	0	100.00%
Total Utilities Sewer	(42,167)	398,832	587,648	(188,816)	67.87%
Wastewater Treatment					
Salaries	7,947	106,430	104,474	1,956	101.87%
Employee Benefits	5,032	72,325	63,139	9,186	114.55%
Purchased Services	11,227	95,876	125,750	(29,874)	76.24%
Supplies	188	4,871	10,200	(5,329)	47.76%
Capital	0	0	170,000	(170,000)	0.00%
Transfer	17,219	206,632	206,632	0	100.00%
Total Wastewater Treatment	41,614	486,135	680,195	(194,060)	71.47%
Total Sewer Fund Expenditures	(553)	884,967	1,267,843	(382,876)	69.80%
Net Income (Loss)	96,308	138,301	(153,843)	292,144	-89.90%
Cash Reserves			253,843		
Contingency			(100,000)		
Total Impact on Cash Reserves			0		

City of Rawlins
Cash Flow Statement – Landfill Fund
June 30, 2023

	June 2023	June YTD	FY2023 Budget	Above/(Below) Budget	2023
Revenue					
Gate Fees	\$99,968	\$980,450	\$1,075,000	(\$94,550)	91.20%
Solid Waste Fees	52,839	639,016	635,000	4,016	100.63%
Salvage	0	12,783	7,000	5,783	182.61%
Interest Income	507	3,444	800	2,644	430.53%
Total Revenue	<u>153,314</u>	<u>1,635,693</u>	<u>1,717,800</u>	<u>(82,107)</u>	<u>95.22%</u>
Expenditures					
Landfill Expense					
Salaries	18,942	251,580	268,267	(16,687)	93.78%
Employee Benefits	9,780	122,558	136,148	(13,590)	90.02%
Purchased Services	46,941	731,640	845,760	(114,120)	86.51%
Supplies	365	31,271	28,750	2,521	108.77%
Capital	0	0	34,000	(34,000)	0.00%
Debt Service	0	0	54,389	(54,389)	0.00%
Transfer	21,794	261,525	261,525	0	100.00%
Total Landfill Expenditures	<u>97,821</u>	<u>1,398,574</u>	<u>1,628,839</u>	<u>(230,265)</u>	<u>85.86%</u>
Net Income (Loss)	<u>55,493</u>	<u>237,119</u>	<u>88,961</u>	<u>148,158</u>	<u>266.54%</u>
Cash Reserves			100,000		
Contingency			(188,961)		
Total Impact on Cash Reserves			<u>0</u>		

City of Rawlins
Cash Flow Statement – Recycle Fund
June 30, 2023

	June 2023	June YTD	FY2023 Budget	Above/(Below) Budget	2023
Revenue					
Recycling Monthly Fee	\$25,104	\$288,583	\$300,000	(\$11,417)	96.19%
Recycling	1,130	13,903	7,000	6,903	198.62%
Interest	29	185	0	0	0.00%
Total Revenue	<u>26,262</u>	<u>302,671</u>	<u>307,000</u>	<u>(4,514)</u>	98.59%
Expenditures					
Recycling Center					
Salaries	0	116,383	128,010	(11,627)	90.92%
Employee Benefits	8,266	67,906	89,782	(21,876)	75.63%
Purchased Services	5,910	25,734	23,000	2,734	111.89%
Supplies	858	2,834	14,500	(11,666)	19.54%
Capital	0	8,800	85,000	(76,200)	10.35%
Total Recycling Center Expenditures	<u>15,034</u>	<u>221,657</u>	<u>340,292</u>	<u>(118,635)</u>	65.14%
Net Income (Loss)	11,228	81,014	(33,292)	114,121	-243.34%
Cash Reserves			83,292		
Contingency			<u>(50,000)</u>		
Total Impact on Cash Reserves			0		