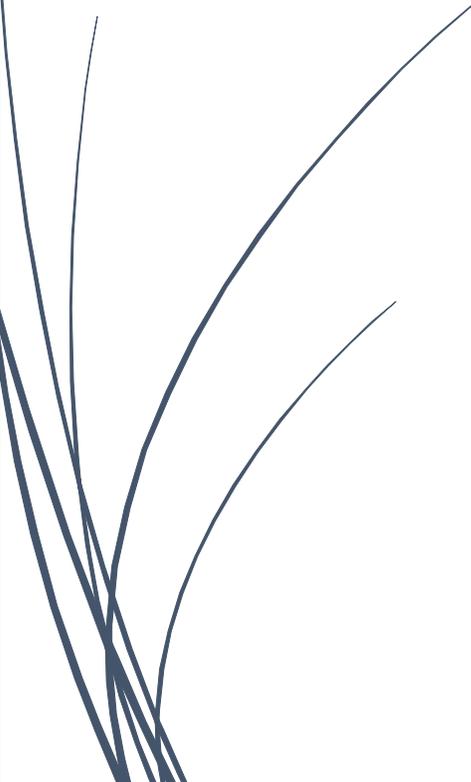




7/31/2023

City of Rawlins

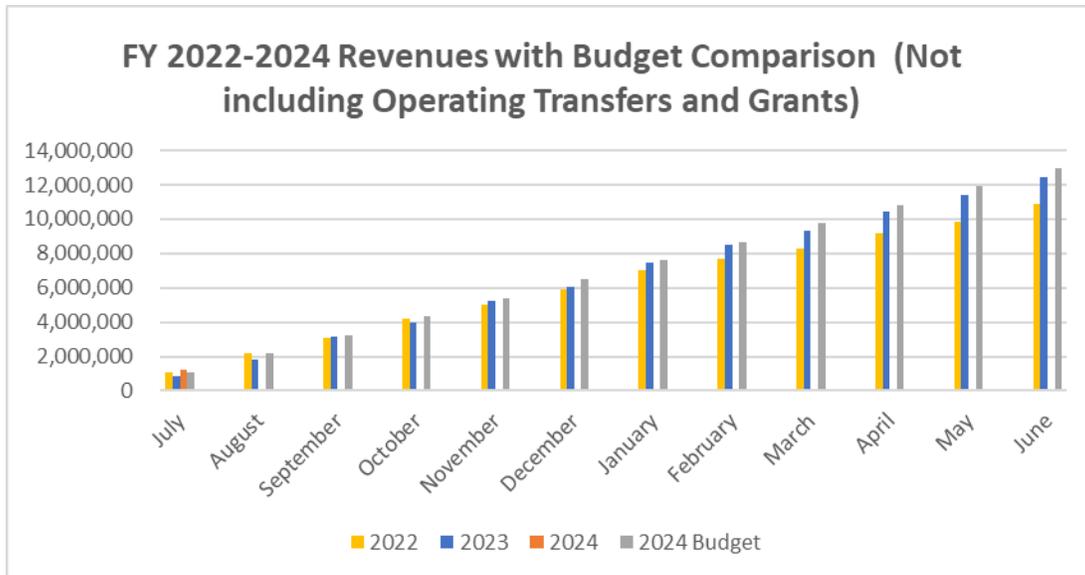
Financial Performance Report



City of Rawlins
Finance Department
521 West Cedar

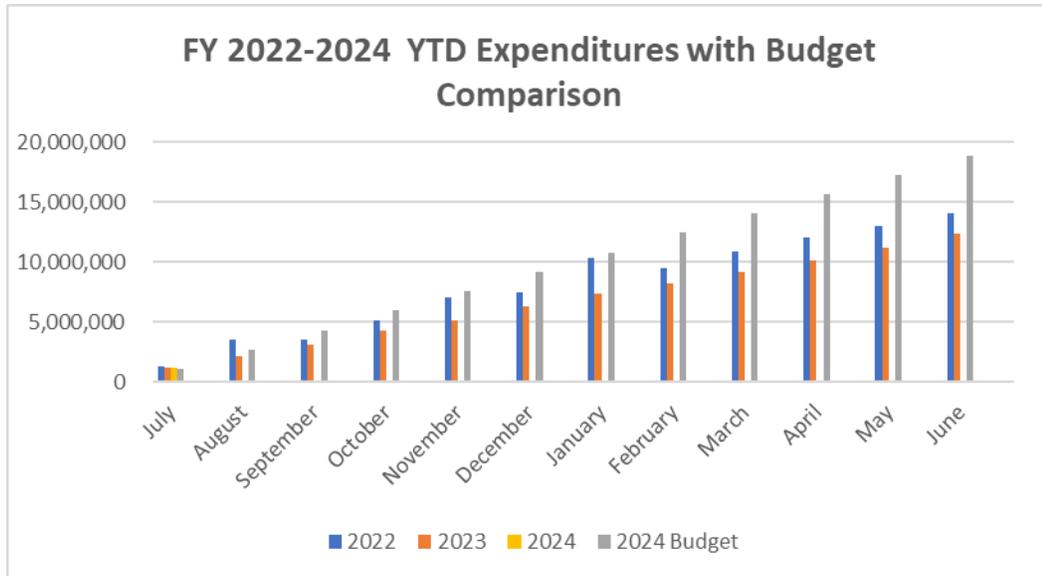


General Fund Revenues



FY2024 YTD Change in GF Revenue as Compared to Prior Year				
	YTD July 2022	YTD July 2023	Variance	
Taxes and Assessments	\$621,325	\$904,282	\$282,957	45.54%
Franchise Fees	92,425	95,279	2,854	3.09%
Intergovernmental	50,558	134,193	83,635	165.42%
Charges for Services	54,882	68,969	14,087	25.67%
Lottery For Cities - Gaming	0	0	0	0.00%
Investment Interest	0	0	0	0.00%
Miscellaneous	8,459	2,300	(6,159)	-72.81%
Subtotal	827,649	1,205,023	377,374	45.60%
ARPA Grant	739,793	0	(739,793)	0.00%
Operating Transfers In	76,194	0	(76,194)	0.00%
Total Revenues	\$1,643,635	\$1,205,023	(\$438,613)	-26.69%

General Fund Expenditures



General Fund Object	YTD July 2022	YTD July 2023	Variance	
Salaries	\$634,568	\$606,101	(\$28,467)	-4.49%
Employee Benefits	281,284	239,730	(41,553)	-14.77%
Purchased Services	234,620	239,335	4,715	2.01%
Supplies	64,415	41,720	(22,695)	-35.23%
Capital	5,093	68,843	63,749	1251.60%
Allocations	35,407	33,000	(2,407)	0.00%
Total Expenditures	\$1,255,386	\$1,228,729	(\$26,657)	-2.12%

General Fund Object	Adopted Budget	Jul 2023	YTD Jul 2023	Above/Below Budget	2023
Salaries	\$5,494,086	\$606,101	\$606,101	\$4,887,985	11.03%
Employee Benefits	2,577,761	239,730	239,730	2,338,031	9.30%
Purchased Services	2,425,903	239,335	239,335	2,186,568	9.87%
Supplies	1,099,294	41,720	41,720	1,057,574	3.80%
Recreation Grants	601,450				
Capital	572,089	68,843	68,843	503,246	12.03%
Allocations	217,500	33,000	33,000	184,500	15.17%
Operating Transfers	1,750,869	0	0	1,750,869	0.00%
Total Expenditures	\$14,738,952	\$1,228,729	\$1,228,729	\$12,908,773	8.34%

FY 2023-2024 Change in General Fund Expenditures				
	YTD July 2022	YTD July 2023	Variance	
City Council	\$20,527	\$21,394	\$867	4.22%
City Manager	44,744	45,180	436	0.97%
City Attorney	26,628	21,084	(5,544)	-20.82%
Municipal Judge	19,649	20,095	446	2.27%
Information Technology	48,880	28,310	(20,569)	-42.08%
Human Resources	13,069	22,075	9,007	68.92%
CATS Bus	5,649	5,591	(58)	-1.03%
Finance Department	44,930	52,811	7,881	17.54%
Non Departmental	64,936	78,091	13,155	20.26%
Public Works Administration	19,292	18,096	(1,196)	-6.20%
Central Shops	16,968	17,810	841	4.96%
Streets Division	57,452	41,120	(16,332)	-28.43%
Building Maintenance Facilities	79,407	50,763	(28,644)	-36.07%
Community Development	10,210	9,497	(713)	-6.98%
Economic Development	13,431	0	(13,431)	0.00%
Grant Writer	9,410	29	(9,381)	0.00%
Building Code Enforcement	9,306	10,603	1,297	13.94%
Police Administration	251,567	223,421	(28,145)	-11.19%
Animal Control	15,435	15,927	492	3.18%
911 Center	51,915	63,264	11,349	21.86%
Fire Department	115,859	114,948	(911)	-0.79%
Code Enforcement	7,479	7,222	(257)	-3.43%
Ancillary	8,750	8,750	0	0.00%
Nonprofit Agencies	22,625	24,250	1,625	0.00%
Downtown Development	18,731	12,585	(6,146)	-32.81%
Wyoming Community Gas	0	0	0	0.00%
Dangerous Buildings	0	0	0	0.00%
Housing Expenses	36	2,500	2,464	0.00%
Golf Course	49,239	42,907	(6,332)	-12.86%
Club House	38,839	38,056	(784)	-2.02%
Recreation Center	99,520	84,418	(15,102)	-15.17%
Shooting Range	9,379	75,584	66,205	705.92%
Green Spaces	61,524	72,348	10,824	0.00%
Total Expenditures	\$1,255,386	\$1,228,729	(\$26,657)	-2.12%



Summary of the July 2023 Financial Report

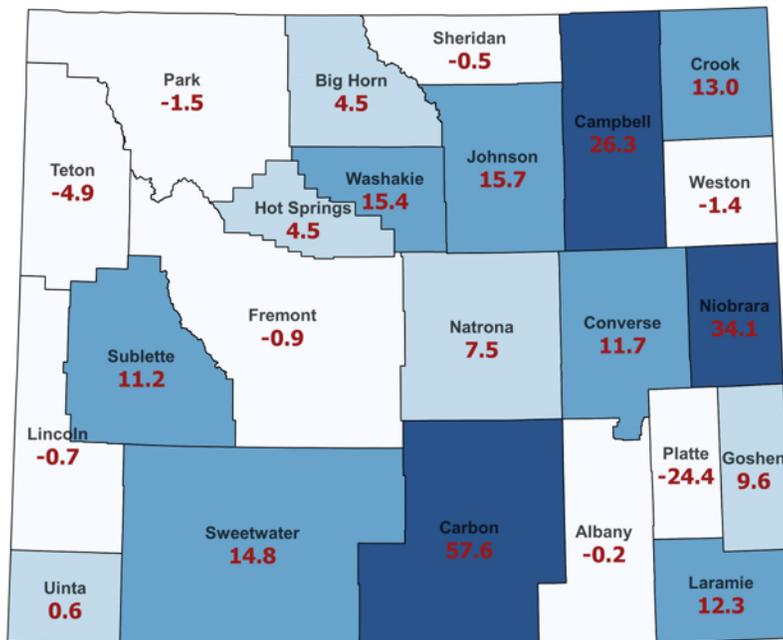
General Fund

Revenue

- Total revenues collected (net of the ARPA Grant and Transfers) in July 2023 were \$1,205,023 as compared to \$827,649 during July 2022. This is an increase of \$377,374 or 45.60%. Taxes and Assessments increased from \$621,325 in July 2022 to \$904,282 in July 2023. This is an increase of \$282,957 or 45.54%. 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. At the 2023 Legislative Session, the Legislature adopted a supplement budget, with added \$26,250,000 money to the direct distribution appropriation second year of biennium. With these additional funds the proposed Fiscal Year 2024 revenue budget for Direct Distribution was set at \$948,711. This is consistent with amounts reported in the CREG report. 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 621,325 collected as of July 2022 were \$282,957 (45.54%) lower than the July 2023 total of \$904,282. Collections of Taxes and Assessments are slightly ahead of the expected (budgeted) amounts in Fiscal Year 2024. To date, 9.05% of budgeted amounts have been collected compared to 8.33% of the year having elapsed.
- Franchise Fees collected as of July 2023 were \$95,279 which is \$2,854, or 3.09% higher than collections as of July 2022 of \$92,425.
- Intergovernmental Revenues of \$134,193 collected as of July 2023 were \$83,635, or 165.42% higher than the July 2022 total of \$50,558. Included in the July 2023 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 December 2022 for Fiscal Year 2023.
- Charges for Services of \$68,969 collected as of July 2023 were \$14,087, or 25.67% higher than the July 2022 total of \$54,882.
- 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

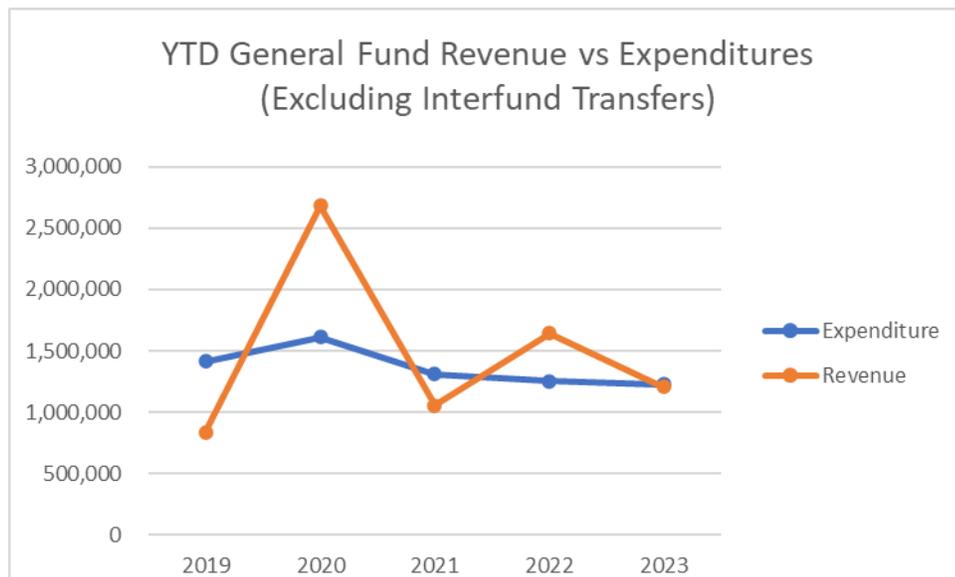
- Expenditures in July 2023 were \$1,228,729 as compared to \$1,255,386 in July 2022, a decrease of \$26,657, or 2.12%. The majority of the decrease is due General Fund positions that were vacated in Fiscal Year 2023 and not filled in Fiscal Year 2024.
- Salaries have decreased 4.49% from \$634,568 in July 2022 to \$606,101 in July 2023. Factors leading to the decrease include two various positions that were vacant and not hired including Economic Development Director and Grant Writer. The city is activity searching for a Finance Director.

- Employee benefits decreased 14.77% from \$281,284 in July 2022 to \$239,730 in July 2023. Included in the decrease is 1.19% deducted from Workers Compensation premiums, 16% deducted from employee health insurance and a decrease in the number of family policies.
- Non-departmental expenditure budget includes \$1,750,869 in transfers to the Recreation Departments. No funds were transferred in July 2023.
- Year to date capital expenditures increased \$63,749 from the same time a year ago. The increase is due to capital items that carried over from Fiscal Year 2023.

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.



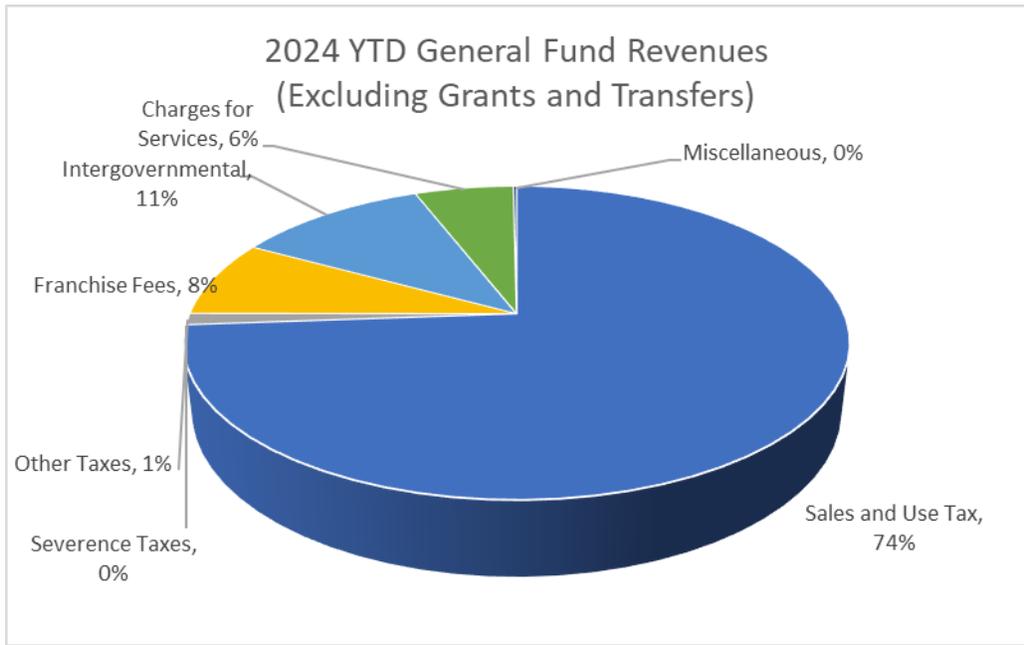
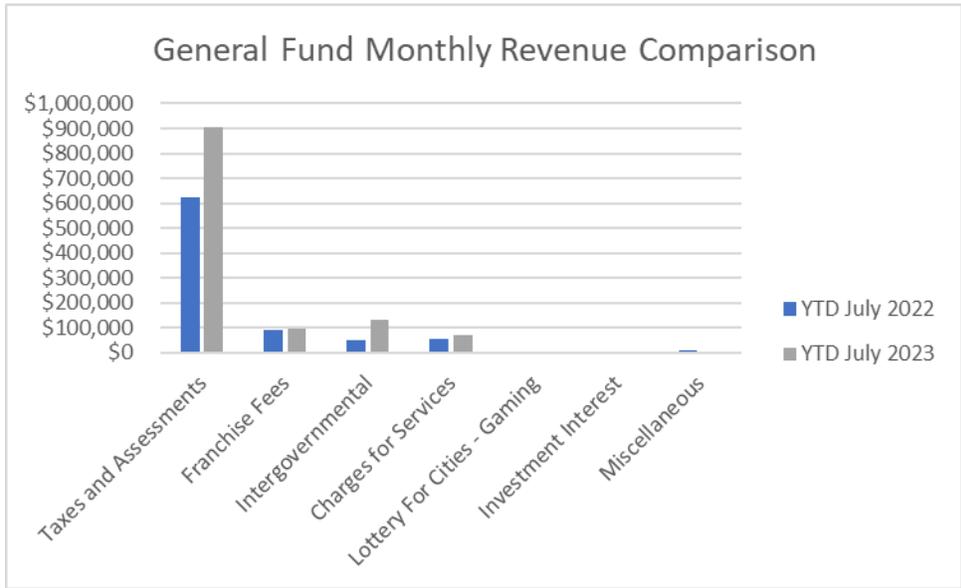
The increase in revenues in FY2020 is the result of increased sales tax receipts from the wind farm projects. The increase in revenue in FY2022 is the result of the receipt of ARPA funds of \$739,793.

General Fund	2023	2024	Increase/ (Decrease)	Increase/ (Decrease)
Year-to-Date Revenues	\$1,643,635	\$1,205,023	(\$438,613)	-26.69%
Year-to-Date Expenditures	<u>1,255,386</u>	<u>1,228,729</u>	<u>(26,657)</u>	<u>-2.12%</u>
Net revenue over (under) expenditures	\$388,250	(\$23,706)	(\$411,956)	-106.11%

Revenues	Adopted Budget	July 2023	July YTD	Above/(Below) Budget	2023
Sales & Use Tax					
Sales Tax	\$3,011,999	\$323,033	\$323,033	(\$2,688,966)	10.72%
County Option Sales Tax	2,854,823	303,111	303,111	(2,551,712)	10.62%
State Sales Tax Out of State	395,239	42,389	42,389	(352,850)	10.72%
State Use Tax	274,991	67,389	67,389	(207,602)	24.51%
County Options Use Tax	417,236	99,490	99,490	(317,746)	23.85%
State Use Tax Out of State	222,730	54,582	54,582	(168,148)	24.51%
Supplemental State Funding	948,711	0	0	(948,711)	0.00%
Federal Mineral Royalty	301,000	0	0	(301,000)	0.00%
Severance Tax	302,000	0	0	(302,000)	0.00%
Motor Vehicle Tax	290,000	0	0	(290,000)	0.00%
Property Tax	500,000	0	0	(500,000)	0.00%
Gasoline Tax	385,000	0	0	(385,000)	0.00%
Cigarette Tax	45,000	3,254	3,254	(41,746)	7.23%
Lodgers Tax	40,000	11,035	11,035	(28,965)	27.59%
Total Taxes	9,988,729	904,282	904,282	(9,084,447)	9.05%
Franchise Fees					
Black Hills Energy	210,000	67,880	67,880	(142,120)	32.32%
Rocky Mountain Power	380,000	25,771	25,771	(354,229)	6.78%
Charter Communications	80,000	1,628	1,628	(78,372)	2.03%
Fatbeam LLC	14,000	0	0	(14,000)	0.00%
Total Franchise Fees	684,000	95,279	95,279	(588,721)	13.93%
Intergovernmental					
911 Surcharge	80,000	10,448	10,448	(69,552)	13.06%
Animal Shelter Fees	9,000	1,081	1,081	(7,919)	12.01%
Municipal Judge	125,000	13,304	13,304	(111,696)	10.64%
Court Bonds	0	10,655	10,655	10,655	#DIV/0!
Advocate Grant - State	18,000	1,669	1,669	(16,331)	9.27%
Advocate Grant - Federal	52,000	4,995	4,995	(47,005)	9.60%
CATS Bus	1,600	289	289	(1,311)	18.05%
E-Citation	10,000	800	800	(9,200)	8.00%
Resource Office Reimbursement	75,000	75,000	75,000	0	100.00%
Recreation Grants	601,450	0	0	(601,450)	0.00%
Other	19,300	15,953	15,953	(3,347)	82.66%
Total Intergovernmental	991,350	134,193	134,193	(857,157)	13.54%
Charges for Services					
Liquor Licenses	25,500	0	0	(25,500)	0.00%
Engineering/Building Permits	62,500	4,666	4,666	(57,834)	7.47%
Contractor Licenses	27,000	1,185	1,185	(25,815)	4.39%
Plan Reviews	25,000	1,521	1,521	(23,479)	6.08%
Land Leases/Sale	63,000	3,000	3,000	(60,000)	4.76%
Cemetery Fees	9,000	3,090	3,090	(5,910)	34.33%
Recreation Services	462,825	51,100	51,100	(411,725)	11.04%
Other	55,450	4,406	4,406	(51,044)	7.95%
Total Charges for Services	730,275	68,969	68,969	(661,306)	9.44%
Lottery For Cities	70,000	0	0	(70,000)	0.00%
Horse Racing	72,741	0	0	(72,741)	0.00%
ARPA Grant	0	0	0	0	0.00%
Investment Interest	340,000	0	0	(340,000)	0.00%
Operating Transfers	84,988	0	0	(84,988)	0.00%
Miscellaneous	26,000	2,300	2,300	(23,700)	8.85%
Total Revenues	\$12,988,083	\$1,205,023	\$1,205,023	(\$11,783,060)	9.28%

Expenditures	Adopted Budget	July 2023	July YTD	Above/(Below) Budget	2023
City Council	\$98,446	\$21,394	\$21,394	(\$77,052)	21.73%
City Manager	426,147	45,180	45,180	(380,967)	10.60%
City Attorney	338,426	21,084	21,084	(317,342)	6.23%
Municipal Judge	200,803	20,095	20,095	(180,708)	10.01%
Information Technology	371,259	28,310	28,310	(342,949)	7.63%
Human Resources	258,076	22,075	22,075	(236,001)	8.55%
CATS Bus	59,122	5,591	5,591	(53,531)	9.46%
Finance Department	474,136	52,811	52,811	(421,325)	11.14%
Non Departmental	527,073	78,091	78,091	(448,982)	14.82%
Public Works Administration	300,653	18,096	18,096	(282,557)	6.02%
Central Shops	293,350	17,810	17,810	(275,540)	6.07%
Streets Division	643,357	41,120	41,120	(602,237)	6.39%
Building Maintenance Facilities	701,465	50,763	50,763	(650,702)	7.24%
Community Development	127,174	9,497	9,497	(117,677)	7.47%
Economic Development	0	0	0	0	0.00%
Grant Writer	0	29	29	29	0.00%
Building Code Enforcement	111,645	10,603	10,603	(101,042)	9.50%
Police Administration	2,708,244	223,421	223,421	(2,484,823)	8.25%
Animal Control	168,679	15,927	15,927	(152,752)	9.44%
911 Center	706,082	63,264	63,264	(642,818)	8.96%
Fire Department	1,229,215	114,948	114,948	(1,114,267)	9.35%
Code Enforcement	97,339	7,222	7,222	(90,117)	7.42%
Ancillary	105,000	8,750	8,750	(96,250)	8.33%
Nonprofit Agencies	112,500	24,250	24,250	(88,250)	21.56%
Downtown Development	114,747	12,585	12,585	(102,162)	10.97%
Wyoming Community Gas	0	0	0	0	0.00%
Dangerous Buildings	0	0	0	0	0.00%
Housing Expenses	0	2,500	2,500	2,500	0.00%
Golf Course	495,411	42,907	42,907	(452,504)	8.66%
Club House	236,622	38,056	38,056	(198,566)	16.08%
Recreation Grants	601,450	0	0	(601,450)	0.00%
Recreation Center	789,145	84,418	84,418	(704,727)	10.70%
Shooting Range	110,051	75,584	75,584	(34,467)	68.68%
Green Spaces	582,465	72,348	72,348	(510,117)	12.42%
Total Expenditures	\$12,988,082	\$1,228,729	\$1,228,729	(\$11,759,353)	9.46%

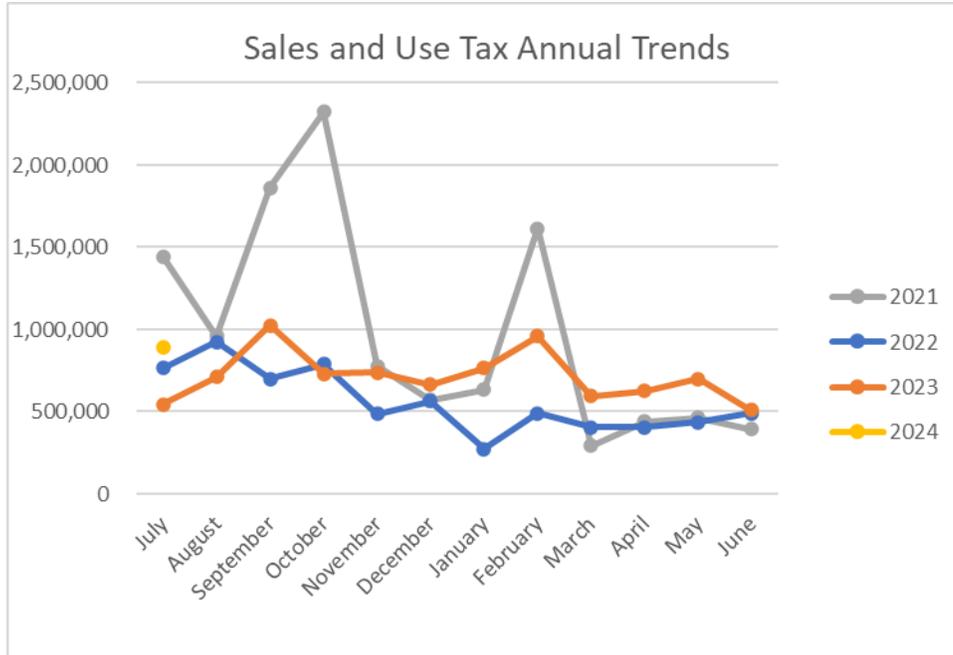
General Fund Revenues



Taxes

The major source of revenues for the General Fund is taxes. The following information is for actual year-to-date collections as of July 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 July 2023 were \$0.00. 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 \$343,731 higher as of July 2023 compared to July 2022. As of July 31, 2023 collections of Sales Tax is at 8.37% of the annual budget which is .04% 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 July 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 \$3,254 compared to \$3,572 as of July 2022, which is a decrease of \$318 or 8.90%.
- **Franchise Fees** – Included in these revenues are fees related to various utilities. The city has collected \$95,279 as of July 2023, compared to \$92,425 for July 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 \$134,193 as compared to \$50,558 in July 2022, an increase of \$83,635. Included in the intergovernmental revenues for July 2023 is \$75,000 in reimbursements from Carbon County School District No.1 for the school resource officer. Payment was received in December 2022 for Fiscal Year 2023.

Charges for Services

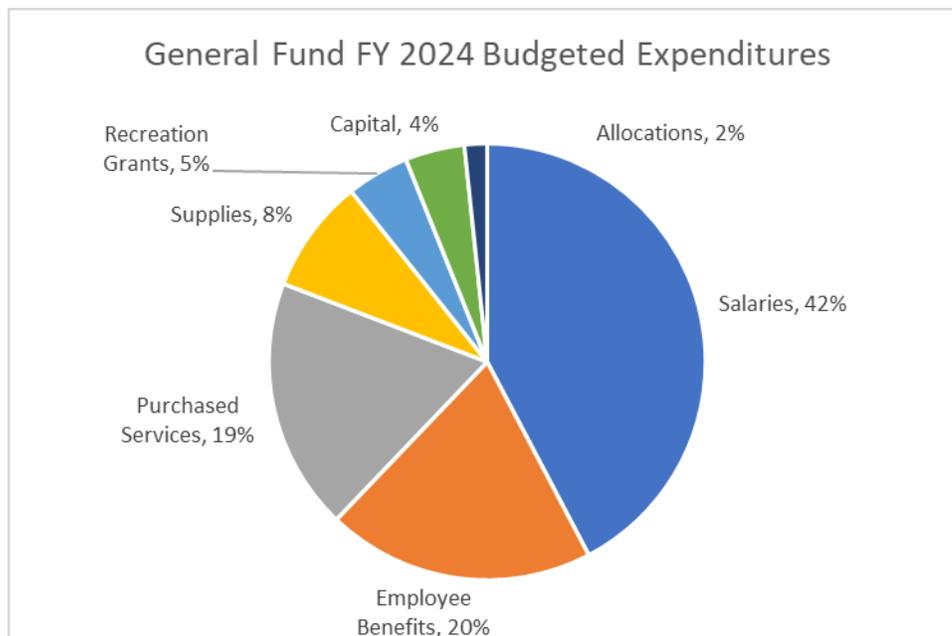
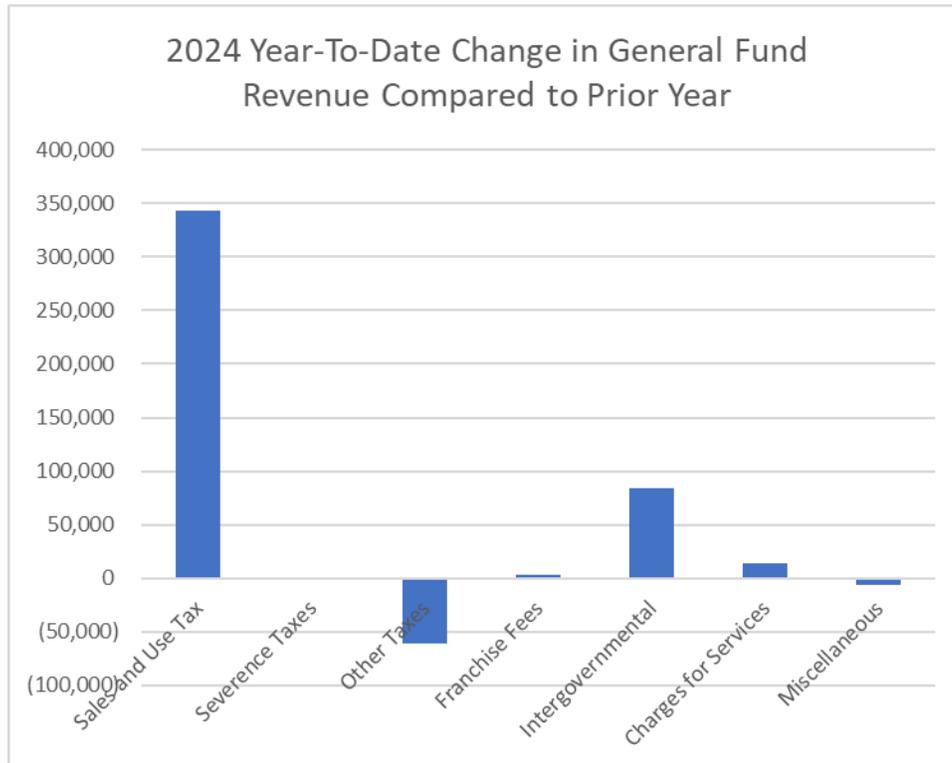
There are several smaller fees that are charged by the city in various departments. Charges for services as of July 31, 2023, were \$68,969, as compared to \$54,882 as of July 31, 2022, an increase of \$14,087, or 25.67%.

Investment Income

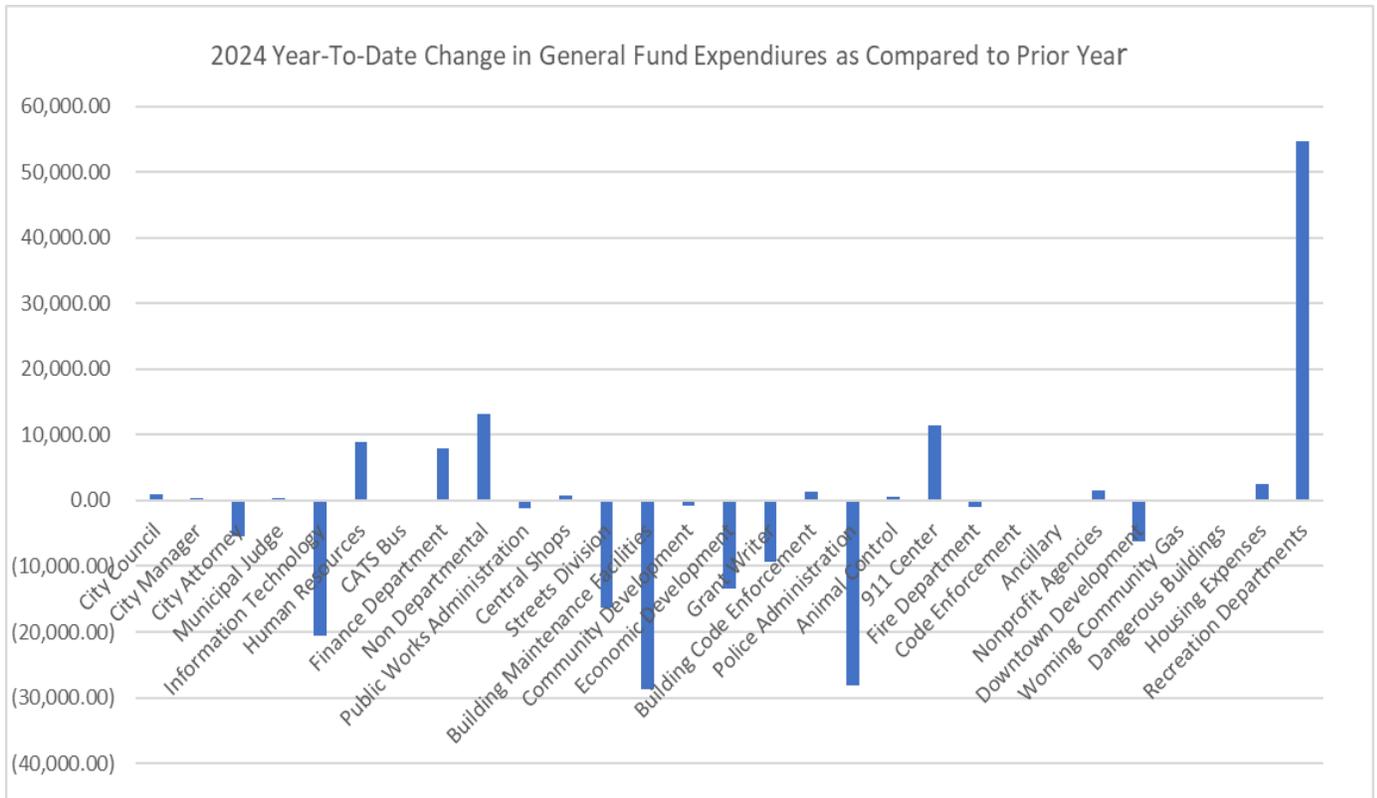
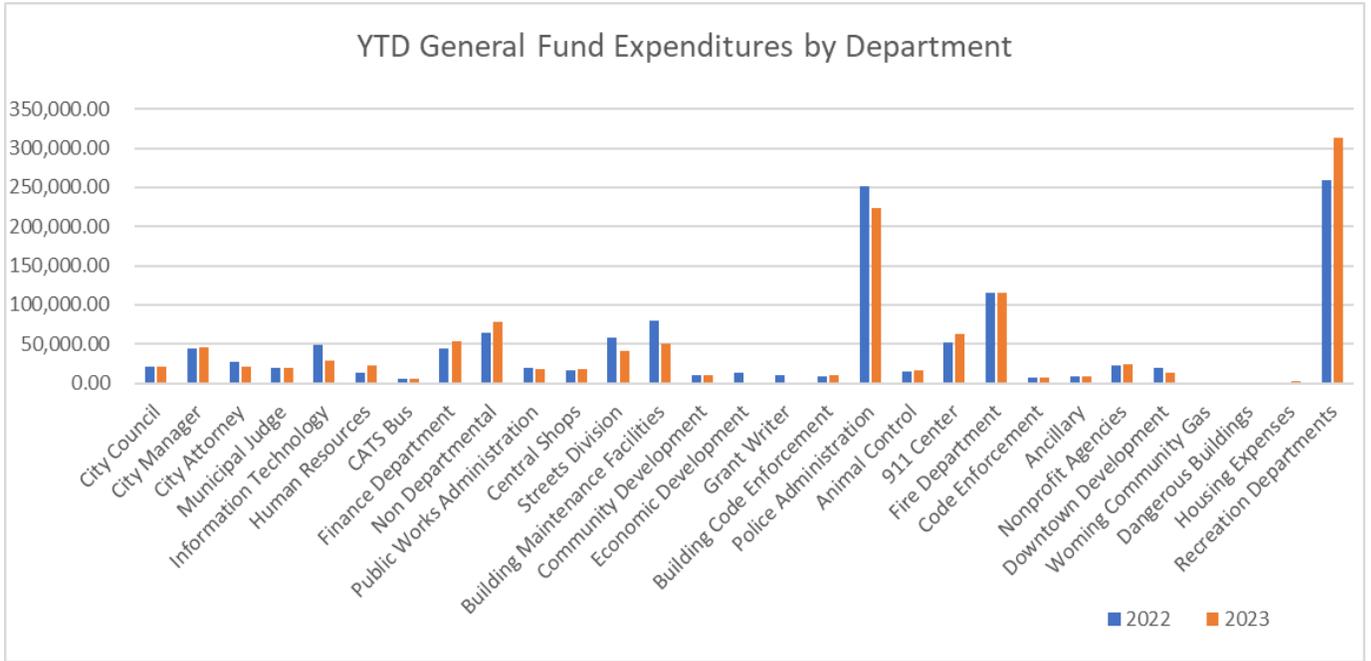
This is the amount of interest earned on the City’s investments. As of July 2023, interest earnings were not recorded by the time this report was issued.

General Fund Expenditures

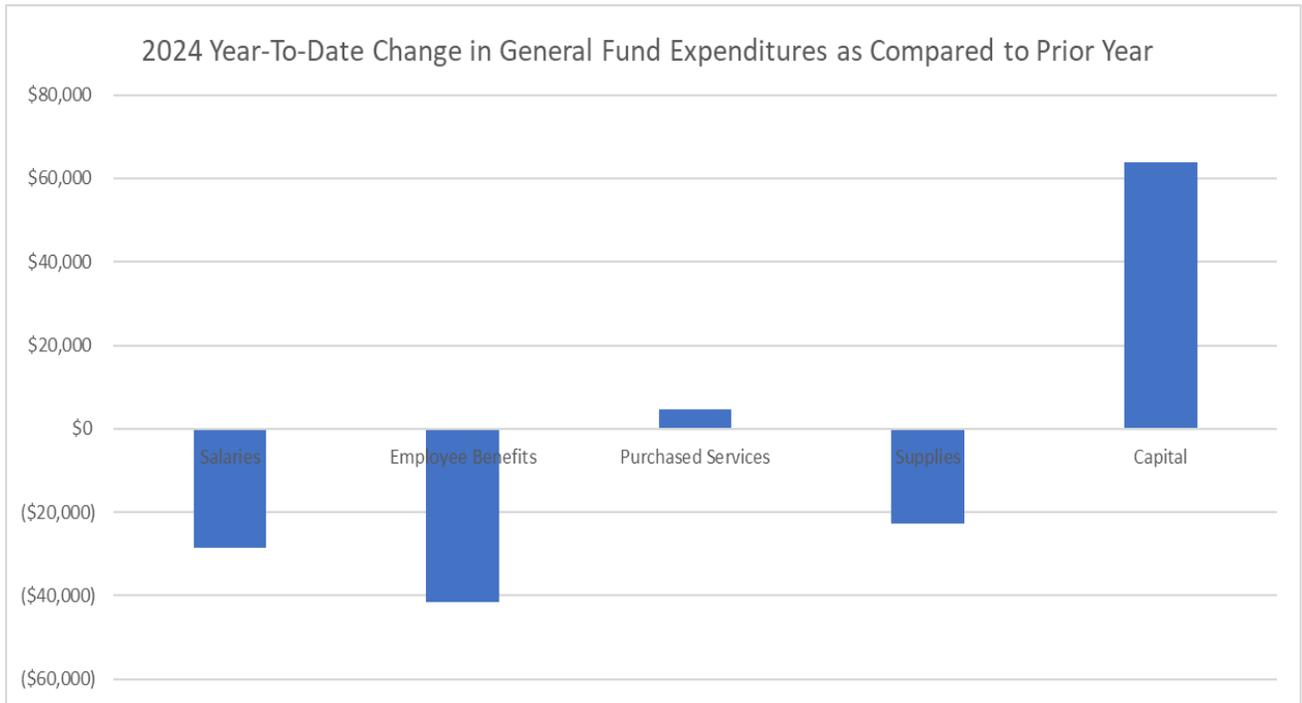
The total budgeted General Fund Expenditures for 2023 are \$12,988,082 excluding \$1,750,869 for Transfers. Of this amount, \$8,071,847 or 62.15%, is related to personnel costs (salaries and employee benefits). For the year-to date July 2023, General Fund expenditures were \$1,228,729 as compared to \$1,255,386 in July 2022, resulting in a decrease of \$26,657, or 2.12%.



General Fund Expenditure Year-To-Change by Department



General Fund Expenditure Year-To-Date by Object



City of Rawlins
General Fund Capital
June 30, 2024

Fire Department

Breathing Apparatuses 60,000.00

Police Department

NICE Recording Systems 65,000.00

VIPER 911 Call Systems 150,000.00

Public Works

17 Yard Dump Truck 50,000.00

Downtown Striping 40,000.00

Downtown Striping 20,000.00

Community Development

New Shop Lift 20,000.00

Recreation

Snowblower Unit 0.00

Overhead Doors 8,000.00

Indoor Golf Simulator 11,000.00

VFW Ball Fields 23,870.52

Refinish Gymnasium Floor 11,000.00

Golf Cart Lease 48,000.00

Technology

Servers 50,000.00

Total 556,870.52

Impact Assistance Funds

Cash - Impact Assistance	<u>\$2,124,637</u>
Fund Balance, June 2013	39,342
Revenues Over Expenditures	<u>2,085,296</u>
Fund Balance, July 2023	<u>2,124,637</u>
Revenues - July 2013 through July 2023	4,412,993
Expenditures - July 2013 through July 2023	<u>2,327,697</u>
Revenues Over Expenditures	\$2,085,296

Specific Purpose Tax 2019 (Sixth Penny)

Cash	<u>\$3,294,766</u>
Fund Balance, July 2020	0
Revenues Over Expenditures	<u>3,294,766</u>
Fund Balance, July 2023	<u>3,294,766</u>
Revenues - July 2020 through July 2023	5,366,033
Expenditures - July 2020 through July 2023	<u>2,071,268</u>
Revenues Over Expenditures	\$3,294,766

Capital Facilities Fund

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

Capital Facilities Tax #2

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

2024 Year-To-Date City Funds At-A Glance

	Revenue	Expenditure	Net Revenue Over/(Under) Expenditure
Governmental Fund Types			
General Fund	\$1,205,023	\$1,228,729	(\$23,706)
Impact Assistance	0	119,939	(119,939)
Capital Facilities Tax	0	532	(532)
Total Governmental Fund Types	1,205,023	1,349,199	(144,177)
Proprietary Fund Types			
Enterprise			
Water Fund	316,816	223,071	93,745
Sewer Fund	95,010	46,433	48,576
Landfill Fund	151,378	168,060	(16,682)
Recycling Fund	25,163	21,246	3,917
Internal Service			
Employee Insurance	171,046	9,575	161,470
Total Proprietary Fund Types	759,413	468,385	291,028
All Fund Types	\$1,964,435	\$1,817,584	\$146,851

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

	July 2023	July YTD	FY2024 Budget	Above/(Below) Budget	2024
Revenue					
Water Usage Fees	\$308,488	\$308,488	\$3,078,743	(\$2,770,255)	10.02%
Miscellaneous	8,327	8,327	110,000	(101,673)	7.57%
Interest Income	0	0	10,000	(10,000)	0.00%
Total Revenue	<u>316,816</u>	<u>316,816</u>	<u>3,198,743</u>	<u>(2,881,927)</u>	9.90%
Expenditure					
Utilities Water					
Salaries	24,728	24,728	260,519	(235,791)	9.49%
Employee Benefits	9,194	9,194	120,178	(110,984)	7.65%
Purchased Services	12,156	12,156	143,700	(131,544)	8.46%
Supplies	12,057	12,057	210,164	(198,107)	5.74%
Capital	0	0	215,000	(215,000)	0.00%
Debt Service	0	0	101,956	(101,956)	0.00%
Transfer	0	0	16,692	(16,692)	0.00%
Total Utilities Water	<u>58,135</u>	<u>58,135</u>	<u>1,068,209</u>	<u>(1,010,074)</u>	5.44%
Water Treatment Plant					
Salaries	25,238	25,238	290,799	(265,561)	8.68%
Employee Benefits	11,141	11,141	230,056	(218,915)	4.84%
Purchased Services	57,264	57,264	528,000	(470,736)	10.85%
Supplies	44,526	44,526	266,200	(221,674)	16.73%
Capital	26,766	26,766	320,000	(293,234)	8.36%
Debt Service	0	0	314,274	(314,274)	0.00%
Transfer	0	0	81,205	(81,205)	0.00%
Total Water Treatment Plant	<u>164,935</u>	<u>164,935</u>	<u>2,030,534</u>	<u>(1,865,599)</u>	8.12%
Total Water Fund Expenditures	<u>223,071</u>	<u>223,071</u>	<u>3,098,743</u>	<u>(2,875,672)</u>	7.20%
Net Income (Loss)	93,745	93,745	100,000	(6,255)	93.75%
Cash Reserves			0		
Contingency			<u>(100,000)</u>		
Total Impact on Cash Reserves			0		

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

	July 2023	July YTD	FY2024 Budget	Above/(Below) Budget	2024
Revenue					
Sewer Usage Fees	\$92,693	\$92,693	\$1,017,027	(\$924,334)	9.11%
Miscellaneous	2,317	2,317	6,000	(3,683)	38.62%
Interest Income	0	0	1,000	(1,000)	0.00%
Total Revenue	95,010	95,010	1,024,027	(929,017)	9.28%
Expenditures					
Utilities Sewer					
Salaries	18,125	18,125	203,039	(184,914)	8.93%
Employee Benefits	5,986	5,986	83,237	(77,251)	7.19%
Purchased Services	58	58	24,000	(23,942)	0.24%
Supplies	47	47	24,750	(24,703)	0.19%
Capital	0	0	243,000		
Debt Service	0	0	160,275	(160,275)	0.00%
Transfer	0	0	9,500	(9,500)	0.00%
Total Utilities Sewer	24,216	24,216	747,801	(480,585)	3.24%
Wastewater Treatment					
Salaries	12,740	12,740	109,022	(96,282)	11.69%
Employee Benefits	5,484	5,484	59,777	(54,293)	9.17%
Purchased Services	3,948	3,948	125,500	(121,552)	3.15%
Supplies	45	45	15,500	(15,455)	0.29%
Capital	0	0	550,000	(550,000)	0.00%
Transfer	0	0	12,000	(12,000)	0.00%
Total Wastewater Treatment	22,217	22,217	871,799	(849,582)	2.55%
Total Sewer Fund Expenditures	46,433	46,433	1,619,600	(1,573,167)	2.87%
Net Income (Loss)	48,576	48,576	(595,573)	644,149	-8.16%
Cash Reserves			595,573		
Contingency			0		
Total Impact on Cash Reserves			0		

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

	July 2023	July YTD	FY2024 Budget	Above/(Below) Budget	2024
Revenue					
Gate Fees	\$98,424	\$98,424	\$1,075,000	(\$976,576)	9.16%
Solid Waste Fees	52,954	52,954	650,000	(597,046)	8.15%
Salvage	0	0	8,500	(8,500)	0.00%
Interest Income	0	0	800	(800)	0.00%
Total Revenue	<u>151,378</u>	<u>151,378</u>	<u>1,734,300</u>	<u>(1,582,922)</u>	8.73%
Expenditures					
Landfill Expense					
Salaries	30,496	30,496	250,619	(220,123)	12.17%
Employee Benefits	11,017	11,017	117,690	(106,673)	9.36%
Purchased Services	67,151	67,151	818,260	(751,109)	8.21%
Supplies	5,007	5,007	33,750	(28,743)	14.84%
Capital	0	54,389	134,000	(79,611)	40.59%
Debt Service	54,389	0	54,389	(54,389)	0.00%
Transfer	0	0	25,591	142,469	656.71%
Total Landfill Expenditures	<u>168,060</u>	<u>168,060</u>	<u>1,434,299</u>	<u>(1,266,239)</u>	11.72%
Net Income (Loss)	<u>(16,682)</u>	<u>(16,682)</u>	<u>300,001</u>	<u>(316,683)</u>	-5.56%
Cash Reserves			200,001		
Contingency			100,000		
Total Impact on Cash Reserves			<u>0</u>		

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

	July 2023	July YTD	FY2024 Budget	Above/(Below) Budget	2023
Revenue					
Recycling Monthly Fee	\$25,163	\$25,163	\$277,000	(\$251,837)	9.08%
Recycling	0	0	24,625	(24,625)	0.00%
Interest	0	0	0	0	0.00%
Total Revenue	<u>25,163</u>	<u>25,163</u>	<u>301,625</u>	<u>(276,462)</u>	8.34%
Expenditures					
Recycling Center					
Salaries	12,440	12,440	148,714	(136,274)	8.37%
Employee Benefits	6,247	6,247	83,842	(77,595)	7.45%
Purchased Services	2,459	2,459	31,500	(29,041)	7.81%
Supplies	100	100	6,500	(6,400)	1.54%
Capital	0	0	0	0	#DIV/0!
Total Recycling Center Expenditures	<u>21,246</u>	<u>21,246</u>	<u>270,556</u>	<u>(249,310)</u>	7.85%
Net Income (Loss)	3,917	3,917	31,069	(27,152)	12.61%
Cash Reserves			31,069		
Contingency			<u>0</u>		
Total Impact on Cash Reserves			0		