



2/28/2023

City of Rawlins

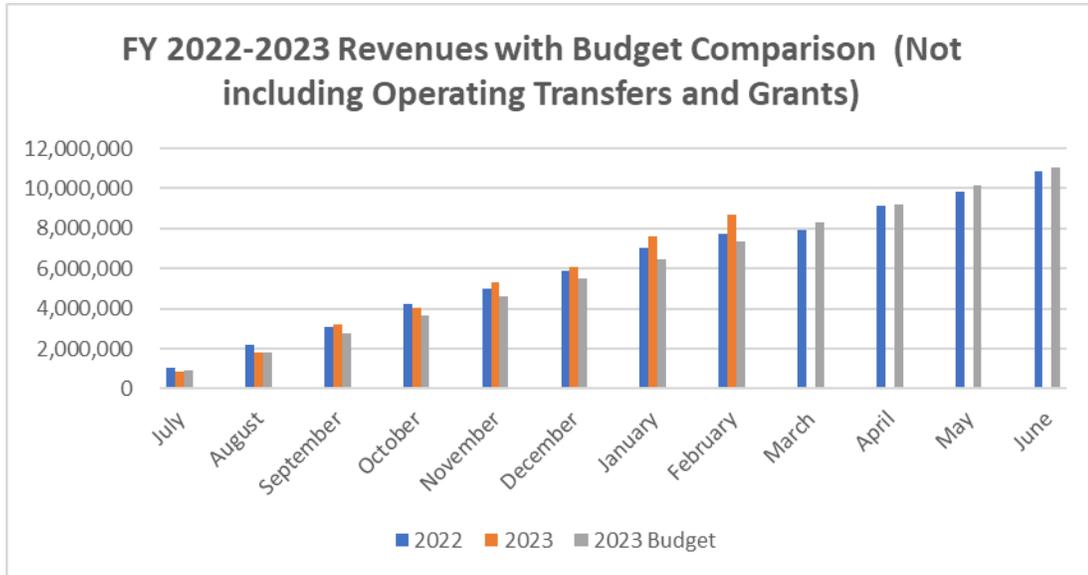
Financial Performance Report



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

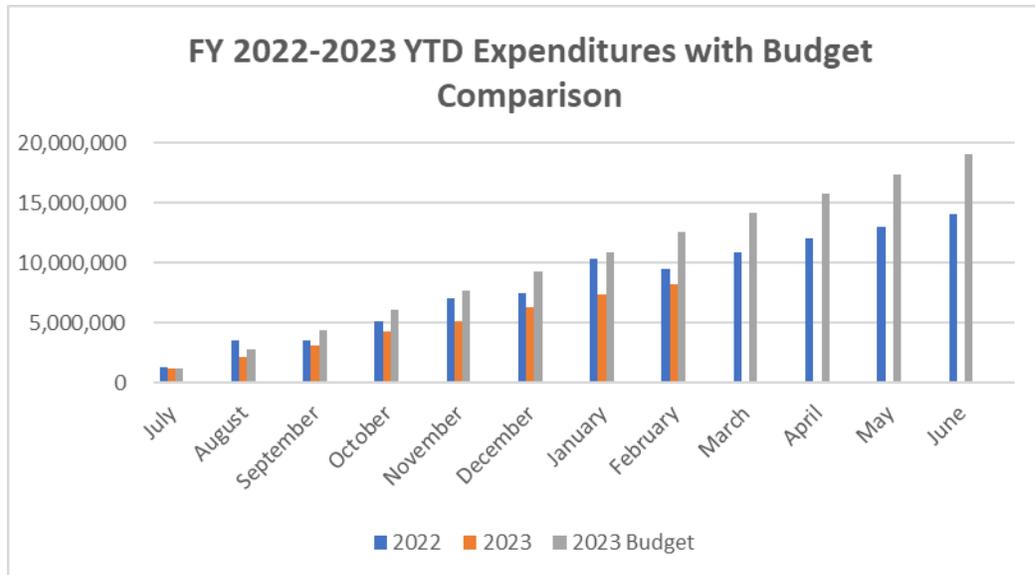


General Fund Revenues



FY2023 YTD Change in GF Revenue as Compared to Prior Year				
	YTD Feb 2022	YTD Feb 2023	Variance	
Taxes and Assessments	\$6,702,538	\$7,327,438	\$624,900	9.32%
Franchise Fees	434,256	484,612	50,357	11.60%
Intergovernmental	246,443	289,991	43,547	17.67%
Charges for Services	330,226	435,354	105,127	31.83%
Lottery For Cities - Gaming	46,338	78,412	32,074	69.22%
Investment Interest	23,182	79,697	56,515	243.78%
Miscellaneous	(69,510)	1,250	70,760	-101.80%
Subtotal	7,713,474	8,696,753	983,279	12.75%
ARPA Grant	737,980	739,793	1,813	0.00%
Operating Transfers In	711,370	609,550	(101,820)	0.00%
Total Revenues	\$9,162,824	\$10,046,096	\$883,272	9.64%

General Fund Expenditures



General Fund Object	YTD Feb 2022	YTD Feb 2023	Variance	
Salaries	\$3,677,737	\$3,833,624	\$155,887	4.24%
Employee Benefits	1,687,262	1,920,802	233,540	13.84%
Purchased Services	1,438,631	1,450,386	11,755	0.82%
Supplies	606,911	452,620	(154,291)	-25.42%
Capital	1,901,017	398,232	(1,502,785)	-79.05%
Allocations	166,125	169,575	3,450	2.08%
Operating Transfers	0	0	0	0.00%
Total Expenditures	\$9,477,683	\$8,225,239	(\$1,252,444)	-13.21%

General Fund Object	Adopted			Above/Below	
	Budget	Feb 2023	YTD Feb 2023	Budget	2023
Salaries	\$5,796,937	\$408,977	\$3,833,624	\$1,963,313	66.13%
Employee Benefits	3,331,892	230,337	1,920,802	1,411,090	57.65%
Purchased Services	2,634,934	133,925	1,450,386	1,184,548	55.04%
Supplies	1,686,720	60,254	452,620	1,234,100	26.83%
Capital	1,217,586	42,308	398,232	819,354	32.71%
Allocations	226,100	0	169,575	56,525	75.00%
Operating Transfers	2,134,878	189,891	0	2,134,878	0.00%
Total Expenditures	\$17,029,047	\$1,065,691	\$8,225,239	\$8,803,808	48.30%

FY 2022-2023 Change in General Fund Expenditures				
	YTD Feb 2022	YTD Feb 2023	Variance	
City Council	\$60,228	\$63,477	\$3,249	5.39%
City Manager	468,121	249,157	(218,964)	-46.78%
City Attorney	434,184	173,382	(260,803)	-60.07%
Municipal Judge	134,865	122,510	(12,354)	-9.16%
Information Technology	141,206	408,056	266,850	188.98%
Human Resources	180,527	219,956	39,429	21.84%
CATS Bus	33,457	39,881	6,424	19.20%
Finance Department	300,438	328,236	27,798	9.25%
Non Departmental	279,972	237,711	(42,261)	-15.09%
Public Works Administration	94,393	126,673	32,280	34.20%
Central Shops	176,379	171,789	(4,590)	-2.60%
Streets Division	2,039,446	446,763	(1,592,683)	-78.09%
Building Maintenance Facilities	365,960	535,383	169,424	46.30%
Community Development	78,968	64,464	(14,505)	-18.37%
Economic Development	26,222	19,945	(6,277)	0.00%
Grant Writer	38,754	57,234	18,479	0.00%
Building Code Enforcement	28,822	63,506	34,684	120.34%
Police Administration	1,515,801	1,601,560	85,759	5.66%
Animal Control	103,626	107,511	3,885	3.75%
911 Center	368,649	425,688	57,039	15.47%
Fire Department	807,689	817,595	9,907	1.23%
Code Enforcement	44,498	46,540	2,042	4.59%
Ancillary	71,250	78,750	7,500	0.00%
Nonprofit Agencies	94,875	90,825	(4,050)	0.00%
Downtown Development	111,323	118,789	7,466	6.71%
Wyoming Community Gas	9,363	18,843	9,480	0.00%
Dangerous Buildings	0	19,407	19,407	0.00%
Housing Expenses	0	0	0	0.00%
Golf Course	301,723	294,276	(7,447)	-2.47%
Club House	128,424	152,377	23,953	18.65%
Recreation Center	434,061	590,207	156,146	35.97%
Shooting Range	59,053	73,102	14,049	23.79%
Green Spaces	545,406	461,645	(83,761)	0.00%
Total Expenditures	\$9,477,683	\$8,225,239	(\$1,252,443)	-13.21%



Summary of the February 2023 Financial Report

General Fund

Revenue

- Total Revenues Collected (net of the ARPA Grant and Transfers) in February 2023 were \$8,696,753 as compared to \$7,713,474 during February 2022. This is an increase of \$983,279 or 12.75%. Taxes and Assessments increased from \$6,702,538 in February 2022 to \$7,327,438 in February 2023. This is an increase of \$624,900 or 9.32%. 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 \$6,702,538 collected as of February 2022 were \$624,900 (9.32%) lower than the February 2023 total of \$7,327,438. Collections of Taxes and Assessments are slightly ahead of the expected (budgeted) amounts in Fiscal Year 2023. To date, 87.37% of budgeted amounts have been collected compared to 66.67% of the year having elapsed.
- Franchise Fees collected as of February 2023 were \$484,612 which is \$50,357, or 11.60% higher than collections as of February 2022 of \$484,612.
- Intergovernmental Revenues of \$289,991 collected as of February 2023 were \$43,547, or 17.67% higher than the February 2022 total of \$246,443. 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 \$435,354 collected as of February 2023 were \$105,127, or 31.83% higher than the February 2022 total of \$330,226.
- 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.

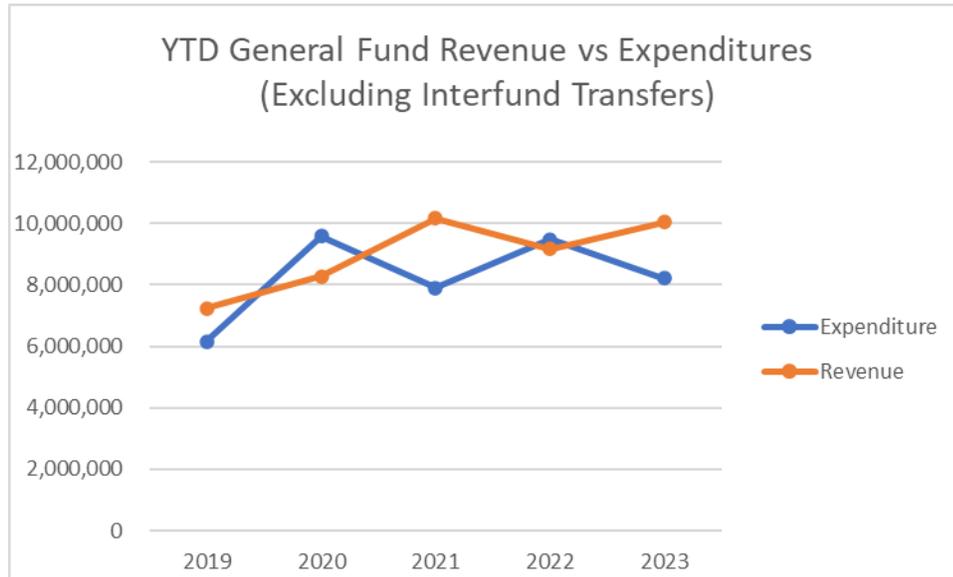
Expenditures

- Expenditures in February 2023 were \$8,225,239 as compared to \$9,477,683 in February 2022, a decrease of \$1,252,443, or 13,21%. The majority of the decrease is due Street Projects that were performed in Fiscal Year 2022.
- Salaries have increased 4.24% from \$3,677,737 in February 2022 to \$3,833,624 in February 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 13.84% from \$1,687,262 in February 2022 to \$1,920,802 in February 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 February 2022 includes \$1,600,000 in transfers to the Recreation Departments, the February 2023 balance includes \$1,583,974, which represents 74.20% of the budget.
- Included in the Streets Department February 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 \$1,502,785 from the same time a year ago. Capital expenditures were frozen from July 1, 2022 to November 2, 2022 until the Fiscal Year 2021 audit was complete.

General Fund Overview and Analysis

The General Fund is the primary fund used by the City of Rawlins. This fund is used to account for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in another fund. The General Fund accounts for activities such as general government, public safety, highways and streets, health and welfare, culture and recreation and debt service. Additional expenditures of the General Fund include general operations and transfers to other funds.

The graph below depicts the year-to-date history of revenues and expenditures (excluding interfund transfer) for the General Fund from 2018 to 2022. For December 2022, the interfund transfers were \$1,583,974 from the General Fund to Recreational Services.



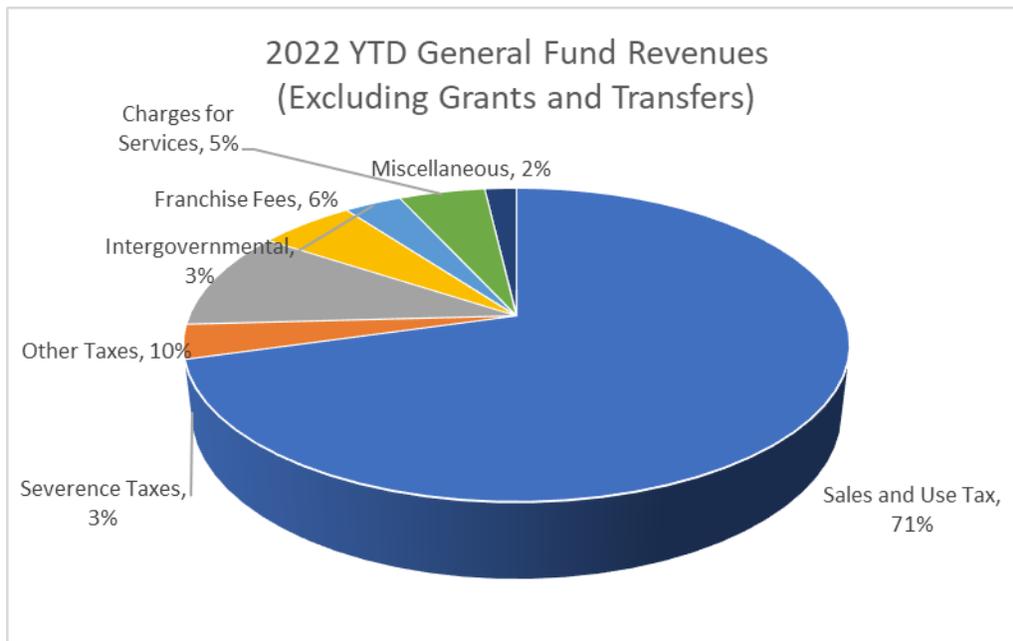
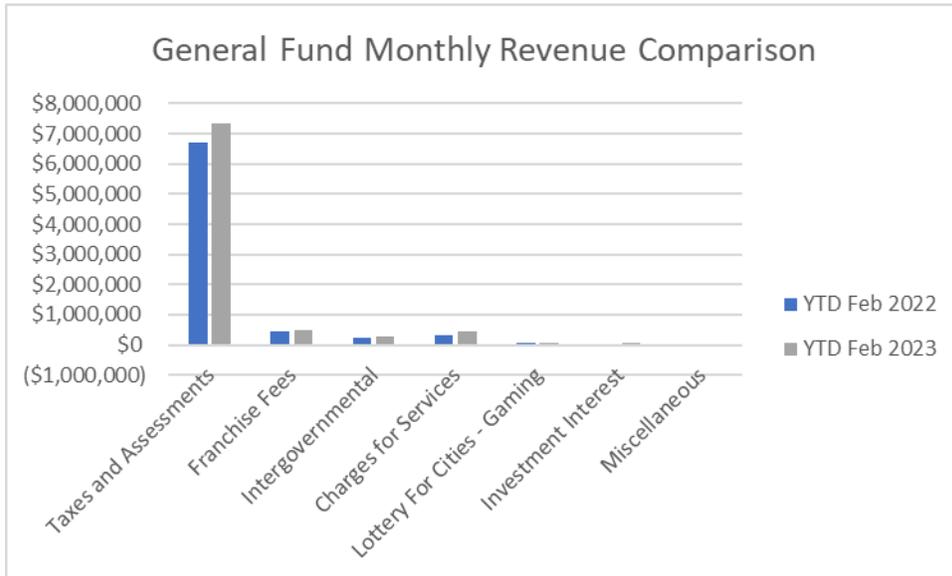
The increase in revenues in FY2019 is the result of increased sales tax receipts from the wind farm projects. The increase in revenue in FY2022 is the result of the receipt of ARPA funds of \$739,793.

General Fund	2022	2023	Increase/ (Decrease)	Increase/ (Decrease)
Year-to-Date Revenues	\$9,162,824	\$10,046,096	\$883,272	9.64%
Year-to-Date Expenditures	9,477,683	8,225,239	(1,252,443)	-13.21%
Net revenue over (under) expenditures	(\$314,859)	\$1,820,857	\$2,135,716	-678.31%

Revenues	Adopted Budget	February 2023	February YTD	Above/(Below) Budget	2023
Sales & Use Tax					
Sales Tax	\$2,738,181	\$439,155	\$2,409,711	(\$328,470)	88.00%
County Option Sales Tax	2,595,294	410,326	2,270,942	(324,352)	87.50%
State Sales Tax Out of State	359,308	57,627	316,206	(43,102)	88.00%
State Use Tax	249,992	15,759	212,706	(37,286)	85.09%
County Options Use Tax	379,305	23,979	318,643	(60,662)	84.01%
State Use Tax Out of State	202,482	12,764	172,283	(30,199)	85.09%
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	15,590	196,568	(53,432)	78.63%
Property Tax	500,000	13,446	383,017	(116,983)	76.60%
Gasoline Tax	385,000	0	243,958	(141,042)	63.37%
Cigarette Tax	45,000	3,222	28,660	(16,340)	63.69%
Lodgers Tax	25,000	1,935	29,192	4,192	116.77%
Total Taxes	9,112,562	993,803	7,327,438	(1,785,124)	80.41%
Franchise Fees					
Black Hills Energy	210,000	0	185,903	(24,097)	88.53%
Rocky Mountain Power	380,000	38,545	235,107	(144,893)	61.87%
Charter Communications	97,000	17,107	59,016	(37,984)	60.84%
Fatbeam LLC	7,000	0	4,586	(2,415)	65.51%
Total Franchise Fees	694,000	55,652	484,612	(209,388)	69.83%
Intergovernmental					
911 Surcharge	75,000	11,884	55,168	(19,832)	73.56%
Animal Shelter Fees	9,000	301	5,055	(3,945)	56.17%
Municipal Judge	130,000	5,034	70,022	(59,978)	53.86%
Court Bonds	10,000	6,516	8,694	(1,306)	86.94%
Advocate Grant - State	18,000	0	7,817	(10,183)	43.43%
Advocate Grant - Federal	52,000	0	15,963	(36,037)	30.70%
CATS Bus	1,400	128	1,187	(213)	84.76%
E-Citation	10,000	540	6,220	(3,780)	62.20%
Resource Office Reimbursement	75,000	0	75,000	0	100.00%
Other	24,300	1,860	44,865	20,565	184.63%
Total Intergovernmental	404,700	26,263	289,991	(114,709)	71.66%
Charges for Services					
Liquor Licenses	26,000	0	25,500	(500)	98.08%
Engineering/Building Permits	55,000	1,627	47,167	(7,833)	85.76%
Contractor Licenses	27,000	5,995	14,910	(12,090)	55.22%
Plan Reviews	25,000	1,009	22,317	(2,683)	89.27%
Land Leases/Sale	63,000	300	22,535	(40,465)	35.77%
Cemetery Fees	12,500	540	9,045	(3,455)	72.36%
Recreation Services	402,075	15,986	241,092	(160,983)	59.96%
Other	25,100	1,213	52,787	27,687	210.31%
Total Charges for Services	635,675	26,669	435,354	(200,321)	68.49%
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	0	79,697	39,697	199.24%
Operating Transfers	914,326	76,194	609,550	(304,776)	66.67%
Miscellaneous	33,500	0	1,250	(32,250)	3.73%
Total Revenues	\$11,964,763	\$1,178,582	\$10,046,096	(\$1,918,667)	83.96%

Expenditures	Adopted Budget	Feb 2023	Feb YTD	Above/(Below) Budget	2023
City Council	\$98,335	\$8,274	\$63,477	(\$34,858)	64.55%
City Manager	423,976	14,418	249,157	(174,819)	58.77%
City Attorney	380,609	19,874	173,382	(207,227)	45.55%
Municipal Judge	227,448	13,740	122,510	(104,938)	53.86%
Information Technology	636,770	99,529	408,056	(228,714)	64.08%
Human Resources	263,694	14,895	219,956	(43,738)	83.41%
CATS Bus	67,824	4,887	39,881	(27,943)	58.80%
Finance Department	466,200	39,696	328,236	(137,964)	70.41%
Non Departmental	364,300	10,527	237,711	(126,589)	65.25%
Public Works Administration	250,961	14,284	126,673	(124,288)	50.48%
Central Shops	253,762	17,427	171,789	(81,973)	67.70%
Streets Division	949,867	63,347	446,763	(503,104)	47.03%
Building Maintenance Facilities	673,185	45,870	535,383	(137,802)	79.53%
Community Development	127,852	7,068	64,464	(63,388)	50.42%
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	63,506	(32,713)	66.00%
Police Administration	2,896,961	185,936	1,601,560	(1,295,401)	55.28%
Animal Control	259,024	11,799	107,511	(151,513)	41.51%
911 Center	714,751	41,554	425,688	(289,063)	59.56%
Fire Department	1,489,701	100,455	817,595	(672,106)	54.88%
Code Enforcement	124,848	5,388	46,540	(78,308)	37.28%
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	118,789	(54,128)	68.70%
Wyoming Community Gas	0	1,000	18,843	18,843	0.00%
Dangerous Buildings	400,000	0	19,407	(380,593)	4.85%
Housing Expenses	75,000	0	0	(75,000)	0.00%
Golf Course	565,237	19,502	294,276	(270,961)	52.06%
Club House	242,456	9,282	152,377	(90,079)	62.85%
Recreation Center	954,318	54,907	590,207	(364,111)	61.85%
Shooting Range	129,752	5,478	73,102	(56,650)	56.34%
Green Spaces	645,190	42,677	461,645	(183,545)	71.55%
Total Expenditures	\$14,419,169	\$876,078	\$8,225,239	(\$6,193,930)	57.04%

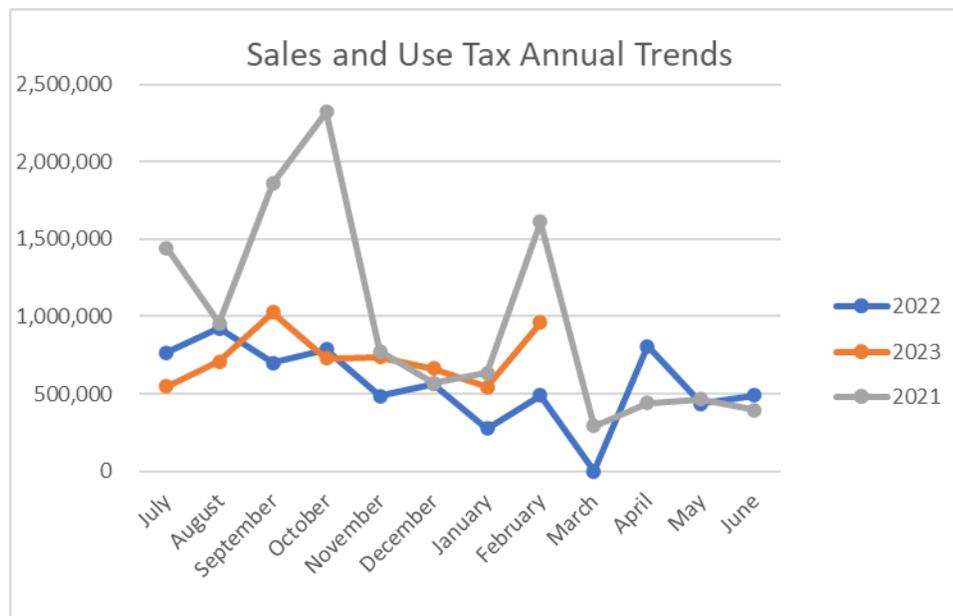
General Fund Revenues



Taxes

The major source of revenues for the General Fund is taxes. The following information is for actual year-to-date collections as of February 28, 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 February 2023 were \$383,017. Property taxes are levied by Carbon County and are due semiannually in May and November. The Carbon County Treasurer forwards the taxes collected to the City the month following collection. Therefore, the payments received in December and June will reflect the majority of the taxes collected.
- **Sales Tax** – Overall, sales and use taxes were \$767,761 higher as of February 2023 compared to February 2022. As of February 28, 2023 collections of Sales Tax is at 87.37% of the annual budget which is 20.69% ahead of expected.
- **Motor Vehicle Tax** – Motor vehicle taxes are collected by the counties and remitted monthly to the City. Through February 2023, motor vehicle taxes collected were lower than the same period in 2022 by \$11,025.
- **Cigarette Tax** – These taxes are levied on the sale of cigarettes. Year-to-date collections are \$28,660 compared to \$30,911 as of February 2022, which is a decrease of \$2,251 or 7.85%.
- **Franchise Fees** – Included in these revenues are fees related to various utilities. The city has collected \$484,612 as of February 2023, compared to \$434,256 for February 2022.



Intergovernmental Revenues

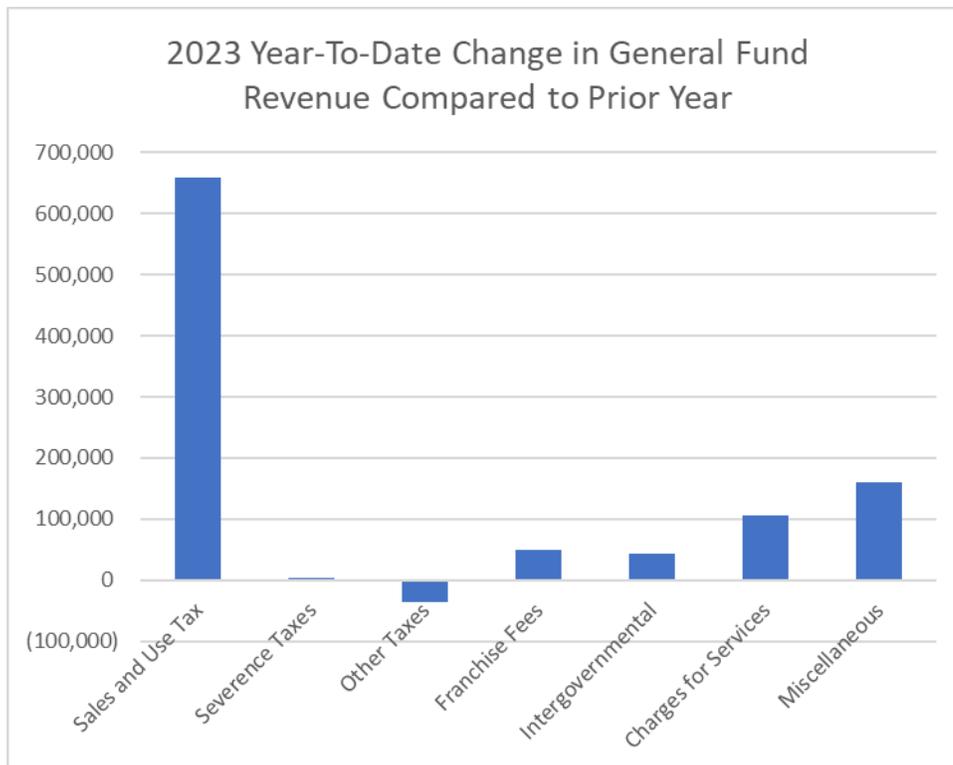
This category includes revenue recovery for several services which the city provides to other governments as well as federal, state and local shared revenues. Year-to-date intergovernmental are \$289,991 as compared to \$246,443 in 2022, an increase of \$43,547. Included in the intergovernmental revenues 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 February 28, 2023, were \$435,354, as compared to \$330,226 as of February 28, 2022, an increase of \$105,127. Part of the increase is \$25,000 in donations for the skate park.

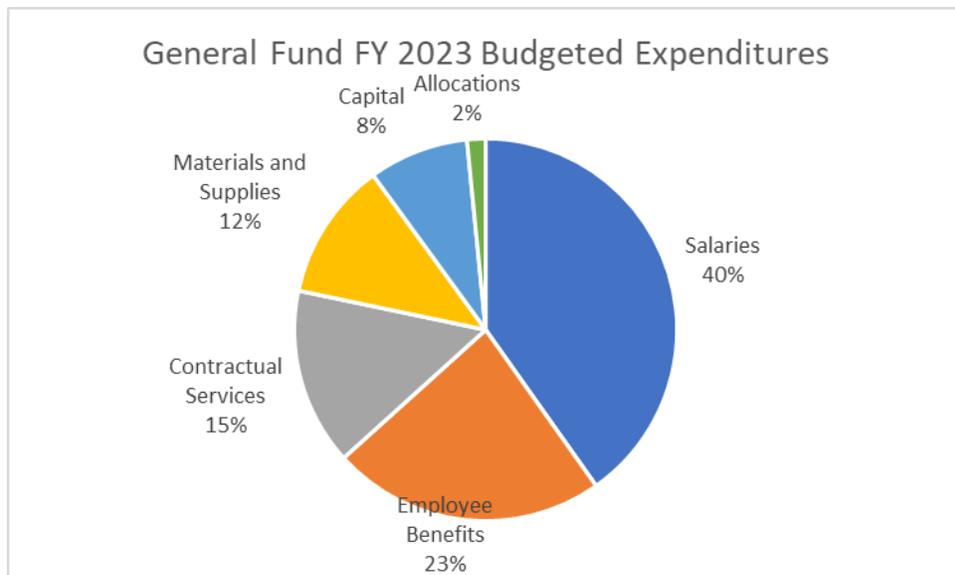
Investment Income

This is the amount of interest earned on the City's investments. As of February 2023, interest earnings in the General Fund are \$79,697, which is an increase of \$56,515, or 243.78% over last year.

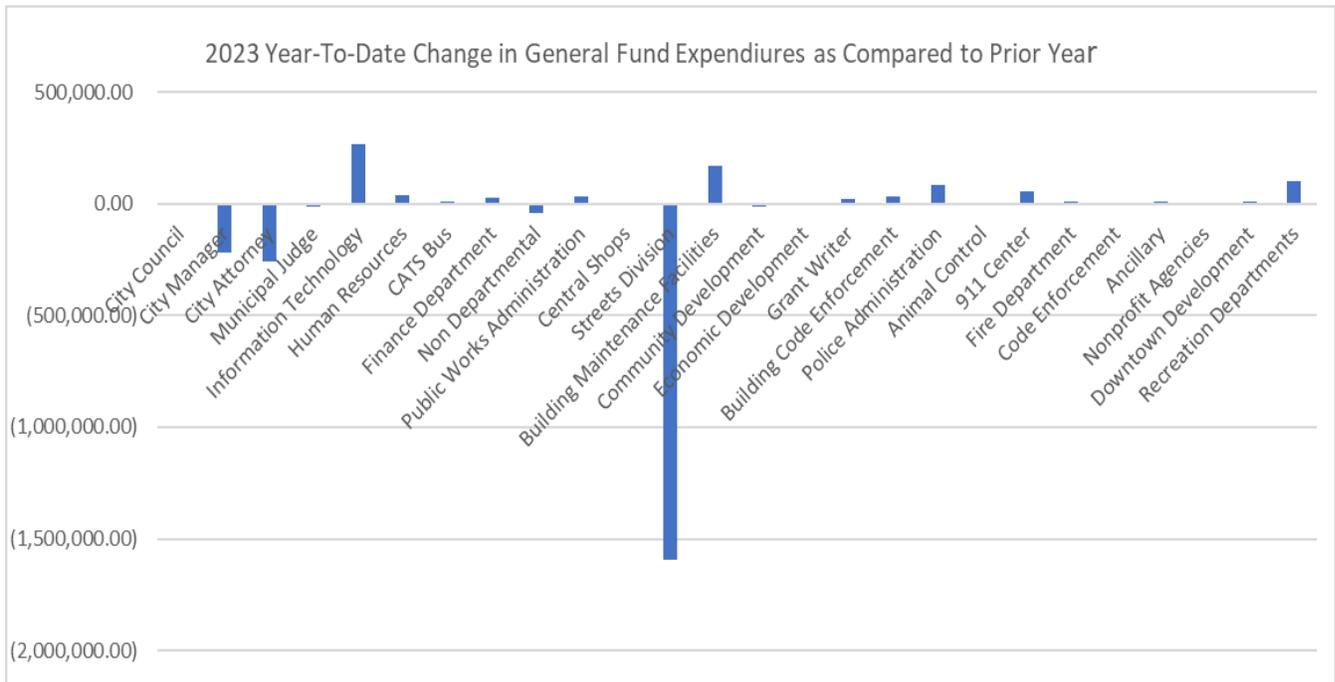
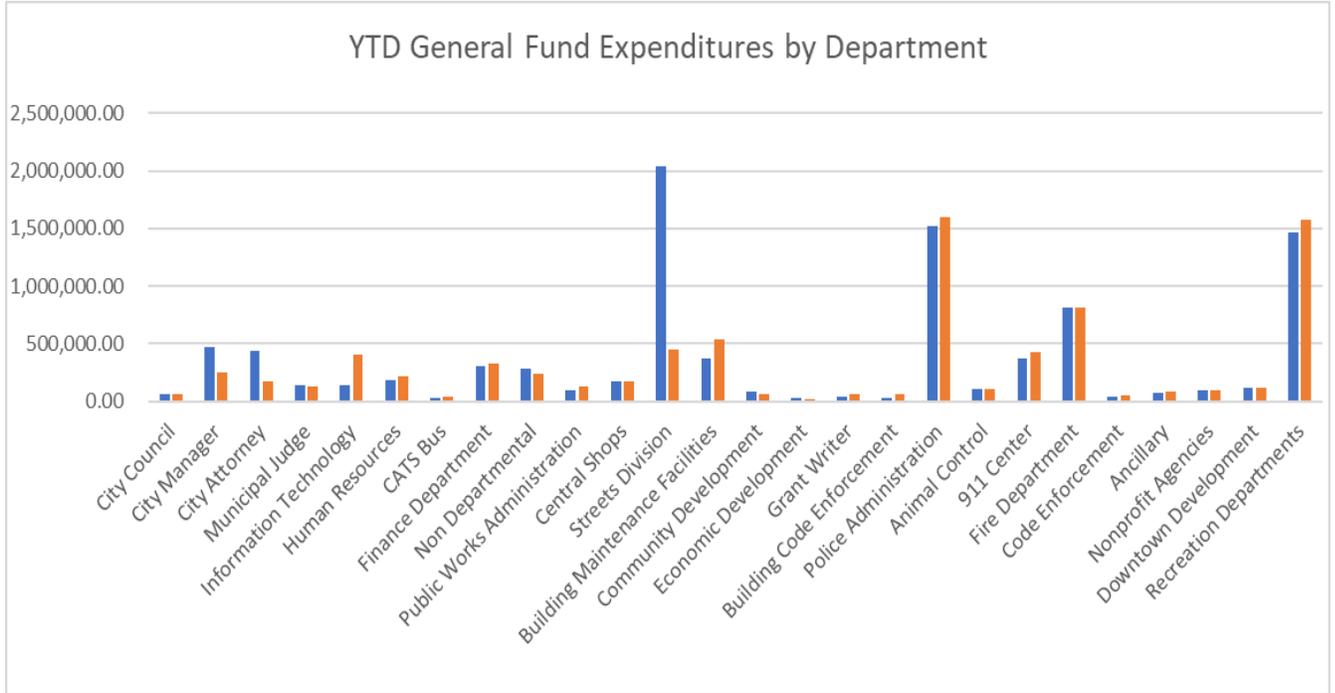


General Fund Expenditures

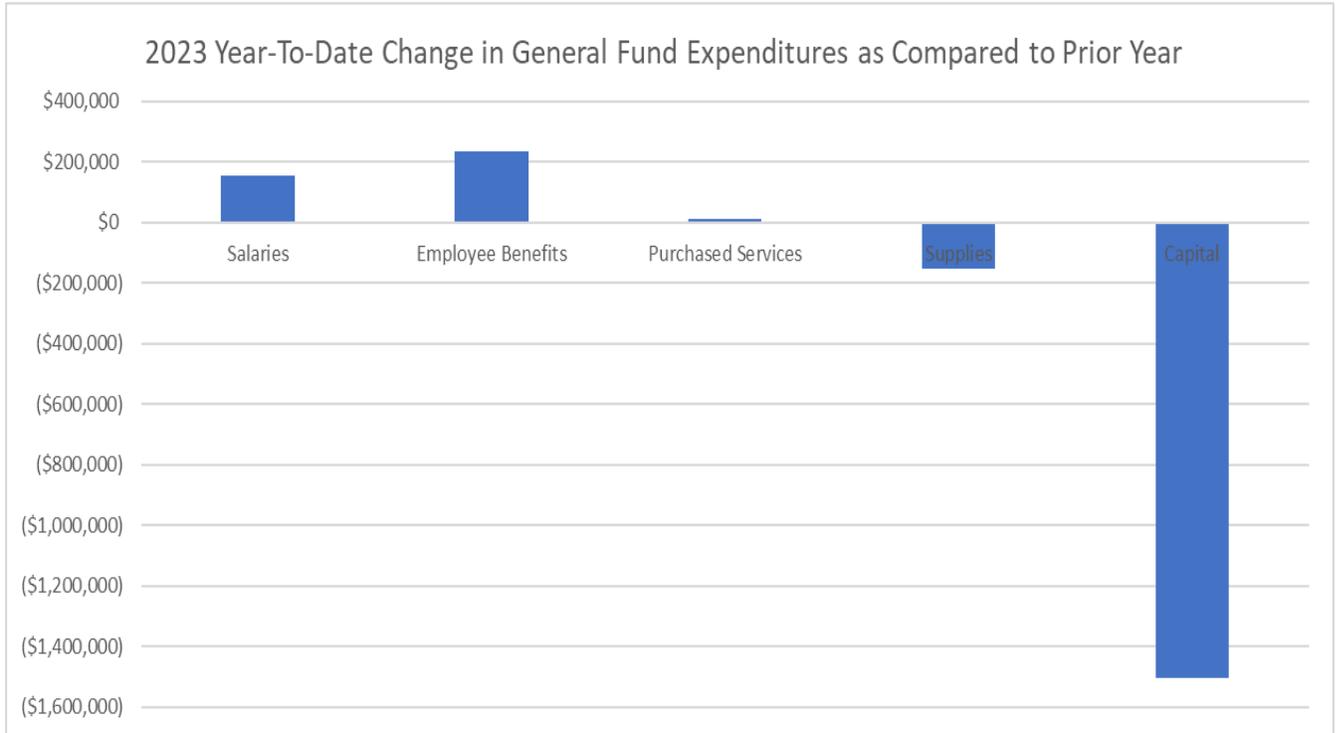
The total budgeted General Fund Expenditures for 2023 are \$14,419,169 excluding \$6,954,406 for Other Financing Uses and \$2,134,878 for Transfers. Of this amount, \$9,128,829 or 63%, is related to personnel costs (salaries and employee benefits). For the year-to date December 2022, General Fund expenditures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



General Fund Expenditure Year-To-Change by Department



General Fund Expenditure Year-To-Date by Object



FY 2023 Capital Budget (General Fund)	Budget	Expended as of Feb 2023
General Fund		
Information Technology		
Replacement Computers	\$30,000	\$29,990
City Hall		
DDC Control		68,924
Depot Furnaces		33,776
Public Works Administration		
Vehicle Trade in of Ford Explorer	50,000	
Central Shops and Warehouse		
New Shop Lift	20,000	
Streets		
Steel Wheel Roller	50,000	
Downtown Striping and Crosswalks	40,000	
Davis Street Extension	120,000	
Police Administration		
Replace (2) 2011 Ford Expeditions	130,000	
Replace Handguns	44,430	15,563
Replace Tasers	75,825	
New Boilers	52,446	26,294
Install Net Remote Terminal Unit	34,385	
Animal Control		
Replace (1) Animal Control Truck	65,000	
Mobile Radios (2) Animal Control Vehicles	12,000	
Fire Department		
Self Contained Beathing Apparatus (8)	60,000	
Replacement of Firefighter PPE (12)	40,000	
Golf Course		
Fairway Mower	64,000	
Range Picking Unit	13,500	
Golf Cart Lease	40,000	
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	
Green Spaces		
Skate Park Ramp		35,154
Dog Park Fencing		26,590
Miscellaneous		13,505
36" Quad Aerator		18,433
Air Compressor	25,000	26,664
Parks Infrastructure	20,000	
Entry Way Landscaping	20,000	
Total General Fund	<u>\$1,135,586</u>	<u>\$398,232</u>

Impact Assistance Funds

Cash - Impact Assistance	<u>\$2,022,580</u>
Fund Balance, June 2013	39,342
Revenues Over Expenditures	<u>1,983,238</u>
Fund Balance, Feb 2023	<u>2,022,580</u>
Revenues - July 2013 through Feb 2023	4,241,910
Expenditures - July 2013 through Feb 2023	<u>2,258,672</u>
Revenues Over Expenditures	<u>\$1,983,238</u>

Impact Assistance Budget Status	
Fiscal Year 2023 Per Budget	\$4,107,000
Approved Projects Through Original Budget	2,356,192
Approved Projects for Water Infrastructure	800,000
Encumbrances from Fiscal Year 2022	324,409
Addition of Ditch Witch	<u>30,771</u>
Total Expenditures	<u>3,511,372</u>
Remaining Fiscal Year 2023 Budget	\$595,628

Cash Remaining After Budget Allocations	
TB Flats	\$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	\$239,348

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	
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	637,681
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	955,957
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
Total Encumbrances	3,511,372	1,728,141

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, February 2023	<u>2,809,888</u>
Revenues - July 2020 through Feb 2023	4,851,283
Expenditures - July 2020 through Feb 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, February 2023	<u>41,295</u>
Revenues - July 2020 through Feb 2023	758
Expenditures - July 2020 through Feb 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, February 2023	<u>28,284</u>
Revenues - July 2020 through Feb 2023	918,674
Expenditures - July 2020 through Feb 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
Governmental Fund Types			
General Fund	\$10,046,096	\$8,225,239	\$1,820,857
Impact Assistance	2,598	1,728,141	(1,725,542)
Capital Facilities Tax	4,750	37,428	(32,678)
Total Governmental Fund Types	10,053,444	9,990,808	62,636
Proprietary Fund Types			
Enterprise			
Water Fund	1,600,960	1,598,816	2,145
Sewer Fund	678,735	673,620	5,116
Landfill Fund	1,059,229	839,174	220,055
Recycling Fund	200,789	151,235	49,555
Internal Service			
Employee Insurance	1,543,688	1,393,285	150,403
Total Proprietary Fund Types	5,083,403	4,656,129	427,273
All Fund Types	\$15,136,847	\$14,646,937	\$489,910

City of Rawlins
Cash Flow Statement – Water Fund
February 28, 2023

	Feb 2023	Feb YTD	FY2023 Budget	Above/(Below) Budget	2023
Revenue					
Water Usage Fees	\$223,929	\$1,548,909	\$2,100,000	(\$551,091)	73.76%
Miscellaneous	(21,389)	47,372	111,500	(64,128)	42.49%
Interest Income	0	4,679	10,000	(5,321)	46.79%
Total Revenue	<u>202,540</u>	<u>1,600,960</u>	<u>2,221,500</u>	<u>(620,540)</u>	<u>72.07%</u>
Expenditure					
Utilities Water					
Salaries	21,574	177,395	242,528	(65,133)	73.14%
Employee Benefits	10,540	83,529	200,311	(116,782)	41.70%
Purchased Services	1,010	43,126	128,450	(85,324)	33.57%
Supplies	6,532	88,071	180,500	(92,429)	48.79%
Capital	20,356	27,346	394,000	(366,654)	6.94%
Debt Service	0	84,913	84,914	(1)	100.00%
Transfer	1,443	11,545	17,318	(5,773)	66.67%
Total Utilities Water	<u>61,454</u>	<u>515,926</u>	<u>1,248,021</u>	<u>(732,095)</u>	<u>41.34%</u>
Water Treatment Plant					
Salaries	15,366	141,295	187,901	(46,606)	75.20%
Employee Benefits	12,268	108,130	153,132	(45,002)	70.61%
Purchased Services	20,840	188,927	487,000	(298,073)	38.79%
Supplies	11,648	79,863	363,050	(283,187)	22.00%
Capital	0	10,137	150,000	(139,863)	6.76%
Debt Service	0	314,273	314,274	(1)	100.00%
Transfer	29,147	240,265	409,758	(169,493)	58.64%
Total Water Treatment Plant	<u>89,269</u>	<u>1,082,890</u>	<u>2,065,115</u>	<u>(982,225)</u>	<u>52.44%</u>
Total Water Fund Expenditures	<u>150,724</u>	<u>1,598,816</u>	<u>3,313,136</u>	<u>(1,714,320)</u>	<u>48.26%</u>
Net Income (Loss)	51,817	2,145	(1,091,636)	1,093,781	-0.20%
Cash Reserves			1,191,636		
Contingency			(100,000)		
Total Impact on Cash Reserves			<u>0</u>		

City of Rawlins
Cash Flow Statement – Sewer Fund
February 28, 2023

	Feb 2023	Feb YTD	FY2023 Budget	Above/(Below) Budget	2023
Revenue					
Sewer Usage Fees	\$79,550	\$673,489	\$1,100,000	(\$426,511)	61.23%
Miscellaneous	17	4,858	13,000	(8,142)	37.37%
Interest Income	0	388	1,000	(612)	38.84%
Total Revenue	<u>79,567</u>	<u>678,735</u>	<u>1,114,000</u>	<u>(435,265)</u>	<u>60.93%</u>
Expenditures					
 Utilities Sewer					
Salaries	16,666	133,924	199,824	(65,900)	67.02%
Employee Benefits	7,289	54,970	150,376	(95,406)	36.55%
Purchased Services	572	6,331	34,350	(28,019)	18.43%
Supplies	1,355	10,543	33,500	(22,957)	31.47%
Debt Service	5,814	137,018	160,275	(23,257)	85.49%
Transfer	777	6,215	9,323	(3,108)	66.67%
Total Utilities Sewer	<u>32,473</u>	<u>349,002</u>	<u>587,648</u>	<u>(238,646)</u>	<u>59.39%</u>
 Wastewater Treatment					
Salaries	8,009	72,990	104,474	(31,484)	69.86%
Employee Benefits	5,749	49,807	63,139	(13,332)	78.88%
Purchased Services	7,302	60,234	125,750	(65,516)	47.90%
Supplies	648	3,833	10,200	(6,367)	37.58%
Capital	0	0	170,000	(170,000)	0.00%
Transfer	17,219	137,755	206,632	(68,877)	66.67%
Total Wastewater Treatment	<u>38,927</u>	<u>324,618</u>	<u>680,195</u>	<u>(355,577)</u>	<u>47.72%</u>
Total Sewer Fund Expenditures	<u>71,400</u>	<u>673,620</u>	<u>1,267,843</u>	<u>(594,223)</u>	<u>53.13%</u>
Net Income (Loss)	8,168	5,116	(153,843)	158,959	-3.33%
Cash Reserves			253,843		
Contingency			<u>(100,000)</u>		
Total Impact on Cash Reserves			0		

City of Rawlins
Cash Flow Statement – Landfill Fund
February 28, 2023

	Feb 2023	Feb YTD	FY2023 Budget	Above/(Below) Budget	2023
Revenue					
Gate Fees	\$50,853	\$628,458	\$1,075,000	(\$446,542)	58.46%
Solid Waste Fees	57,522	428,331	635,000	(206,669)	67.45%
Salavage	0	1,170	7,000	(5,830)	16.72%
Interest Income	0	1,270	800	470	158.70%
Total Revenue	108,375	1,059,229	1,717,800	(658,571)	61.66%
Expenditures					
Landfill Expense					
Salaries	18,931	174,147	268,267	(94,120)	64.92%
Employee Benefits	9,853	82,896	136,148	(53,252)	60.89%
Purchased Services	32,855	387,078	845,760	(458,682)	45.77%
Supplies	3,920	20,702	28,750	(8,048)	72.01%
Capital	0	0	34,000	(34,000)	0.00%
Debt Service	0	0	54,389	(54,389)	0.00%
Transfer	21,794	174,350	261,525	(87,175)	66.67%
Total Landfill Expenditures	87,353	839,174	1,628,839	(789,665)	51.52%
Net Income (Loss)	21,022	220,055	88,961	131,094	247.36%
Cash Reserves			100,000		
Contingency			(188,961)		
Total Impact on Cash Reserves			0		

City of Rawlins
Cash Flow Statement – Recycle Fund
February 28, 2023

	Feb 2023	Feb YTD	FY2023 Budget	Above/(Below) Budget	2023
Revenue					
Recycling Monthly Fee	\$24,941	\$188,477	\$300,000	(\$111,523)	62.83%
Recycling	0	12,312	7,000	5,312	175.89%
Interest	0	67	0	0	0.00%
Total Revenue	<u>24,941</u>	<u>200,789</u>	<u>307,000</u>	<u>(106,211)</u>	65.40%
Expenditures					
Recycling Center					
Salaries	9,410	80,264	128,010	(47,746)	62.70%
Employee Benefits	6,097	43,784	89,782	(45,998)	48.77%
Purchased Services	1,403	16,597	23,000	(6,403)	72.16%
Supplies	389	1,790	14,500	(12,710)	12.34%
Capital	8,800	8,800	85,000	(76,200)	10.35%
Total Recycling Center Expenditures	<u>26,099</u>	<u>151,235</u>	<u>340,292</u>	<u>(189,057)</u>	44.44%
Net Income (Loss)	(1,158)	49,555	(33,292)	82,847	-148.85%
Cash Reserves			83,292		
Contingency			<u>(50,000)</u>		
Total Impact on Cash Reserves			0		