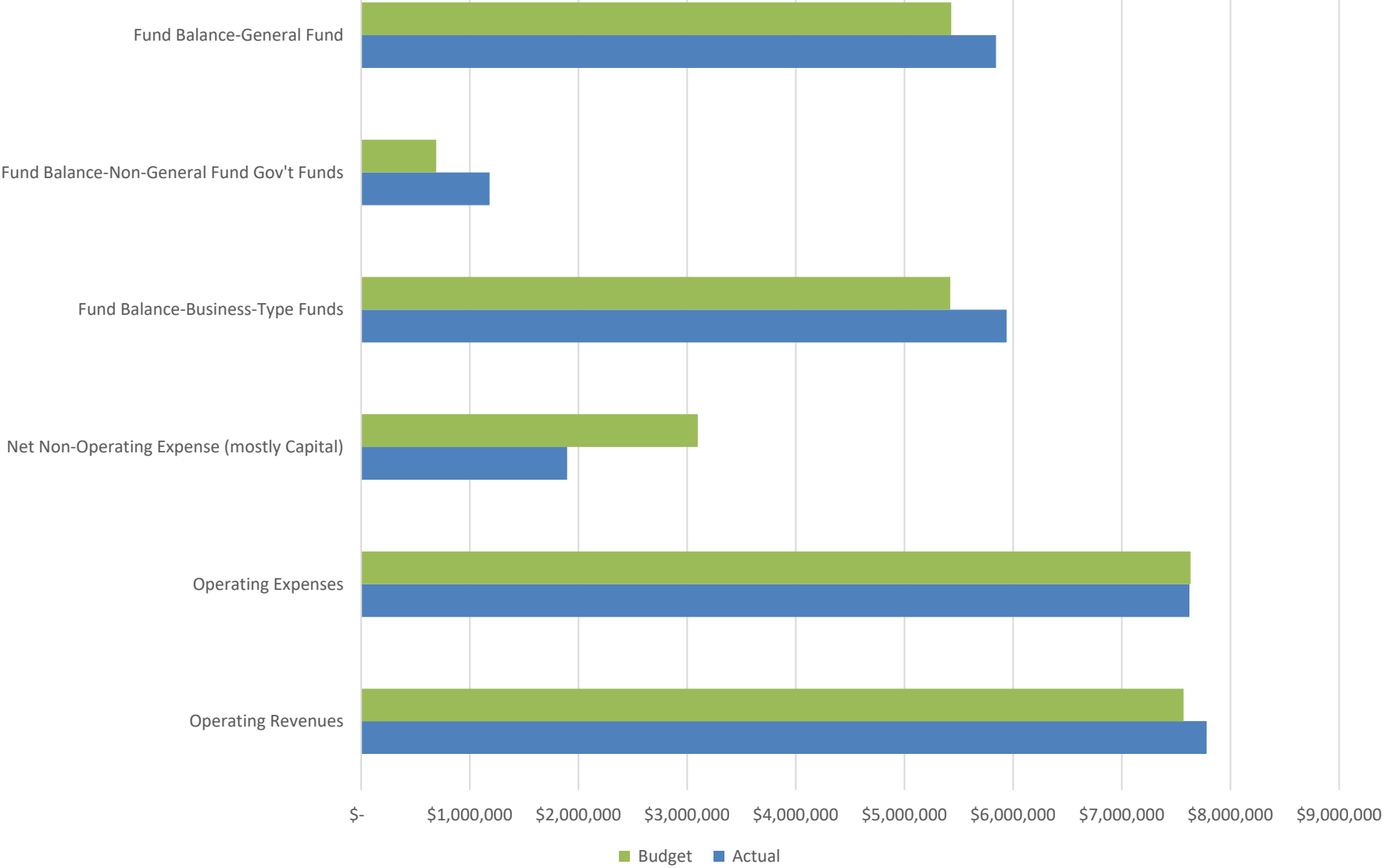


### Budget to Actual Tracking-All Funds Five Months Ending May 31, 2023

*Note: It is generally considered "favorable" if actual (blue) is greater than budget (green) in revenue or fund balance categories and if the actual is less than budget in expense categories.*



**City of Salida**  
**Budget Tracking Analysis**  
**Combined Funds: General and Lodging Tax Funds**  
**Five Months Ending May 31, 2023**

Percentage of year passed: 42%

	YTD May 2022	YTD May 2023	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
<b>Operating Revenues</b>						
1						
2	\$ 2,270,868	\$ 2,330,297	\$ 2,322,266	(1) \$ 8,031	\$ 6,348,363	36.7%
3	65,007	60,638	78,219	(17,581)	187,800	32.3%
4	14,003	20,751	22,491	(1,740)	54,000	38.4%
5	53,402	14,596	35,319	(20,723)	84,800	17.2%
6	1,297,596	1,363,897	1,316,359	47,538	3,605,788	37.8%
7	347,992	438,741	409,711	29,030	983,700	44.6%
8	51,466	161,070	91,547	69,523	219,800	73.3%
9	<b>4,100,334</b>	<b>4,389,990</b>	<b>4,275,912</b>	<b>114,078</b>	<b>11,484,251</b>	<b>38.2%</b>
<b>Operating Expenses</b>						
10						
11	37,428	46,999	63,517	16,518	152,501	30.8%
12	2,874,111	3,348,734	3,316,625	(2) (32,109)	7,766,135	43.1%
13	399,380	489,889	563,797	73,908	1,344,550	36.4%
14	169,621	194,059	177,596	(16,463)	426,400	45.5%
15	163,130	181,230	202,619	21,389	486,480	37.3%
16	561,466	961,339	1,020,011	(3) 58,672	2,028,026	47.4%
17	53,941	67,430	90,831	(4) 23,401	218,082	30.9%
18	<b>4,259,077</b>	<b>5,289,680</b>	<b>5,434,996</b>	<b>145,316</b>	<b>12,422,174</b>	<b>42.6%</b>
19	<b>\$ (158,743)</b>	<b>\$ (899,690)</b>	<b>\$ (1,159,084)</b>	<b>\$ 259,394</b>	<b>\$ (937,923)</b>	<b>95.9%</b>
<b>Non Operating Revenue and Expense ~</b>						
20						
21	9,726	46,289	4,165	42,124	10,000	462.9%
22	29,886	1,345	45,815	(44,470)	110,000	1.2%
23				-	(1,012,000)	0.0%
24	(151,520)	(72,524)	(94,920)	22,396	(227,900)	31.8%
25	(101,930)	(63,112)	(195,755)	132,643	(470,000)	13.4%
26	<b>\$ (213,838)</b>	<b>\$ (88,002)</b>	<b>\$ (240,695)</b>	<b>\$ 152,693</b>	<b>\$ (1,589,900)</b>	<b>5.5%</b>
27	<b>(372,581)</b>	<b>(987,692)</b>	<b>(1,399,779)</b>	<b>412,087</b>	<b>(2,527,823)</b>	
28		6,830,231	6,830,231		6,830,231	
29		<b>\$ 5,842,539</b>	<b>\$ 5,430,452</b>	<b>412,087</b>	<b>\$ 4,302,408</b>	

\* YTD budget spread evenly throughout year except as noted in (1) and (2) below

(1) Tax revenue budget spread in the same (seasonal) proportion as actual collections in previous year.

(2) Salaries, FICA tax and retirement benefits within the payroll group are spread over 26 pay periods rather than evenly throughout the year.

(3) Airport land purchased early in year, adjusted budget spread to accommodate.

(4) Financing Obligations budget spread based on when debt payments are due.

~ Non operating revenues and expenses are related to capital equipment or projects and interfund transfers; expenses can fluctuate greatly from month to month and are difficult to predict timing of.

^ Operating Costs includes all costs of running government not broken out in other line items to include Airport contribution, community support, staff training, subscriptions, travel costs, Repairs & Maintenance, lease expense, bank fees, advertising, publications, subscriptions, etc.

**City of Salida**  
**Budget Tracking Analysis**  
**Combined Funds: Streets, Capital Improvement, CTF, Economic Development & Housing**  
**Five Months Ending May 31, 2023**

Percentage of year passed: 42%

	YTD May 2022	YTD May 2023	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
<u>Operating Revenues</u>						
1 Tax Revenue	\$ 1,477,527	\$ 1,598,830	\$ 1,494,567	(1) \$ 104,263	\$ 4,017,653	39.8%
3 Fees Services	42,926	23,554	12,495	11,059	30,000	78.5%
4 License & Permits	-	81,800	-	81,800	-	
5 Highway Users Tax & other intergovernmental revenues	89,273	95,295	135,363	(40,068)	255,000	37.4%
6 Miscellaneous Revenue	-	1,625	1,667	(42)	4,000	40.6%
<b>7 Total Operating Revenues</b>	<b>1,609,726</b>	<b>1,801,104</b>	<b>1,644,092</b>	<b>157,012</b>	<b>4,306,653</b>	<b>41.8%</b>
<u>Operating Expenses</u>						
8 Personnel	172,712	225,310	219,211	(2) (6,099)	510,398	44.1%
9 Contracted Services	215,835	254,943	160,353	(94,590)	385,000	66.2%
10 Supplies & Materials	13,101	22,220	19,576	(2,644)	47,000	47.3%
11 Other Operating Costs ^	223,565	150,263	148,607	(1,656)	356,800	42.1%
<b>12 Total Operating Expenses</b>	<b>625,213</b>	<b>652,736</b>	<b>547,747</b>	<b>(104,989)</b>	<b>1,299,198</b>	<b>50.2%</b>
<b>13 Revenues over (under) expenses-operating only</b>	<b>\$ 984,513</b>	<b>\$ 1,148,368</b>	<b>\$ 1,096,345</b>	<b>\$ 52,023</b>	<b>\$ 3,007,455</b>	<b>38.2%</b>
<u>Non Operating Revenue and Expense ~</u>						
14 Grant Revenue			1,499,091	(1,499,091)	3,669,258	0.0%
16 Capital Revenue			6,250,000	(6,250,000)	15,000,000	
17 Net Transfers In (transfer made at year end)				-	1,012,000	
18 Capital Purchases & Improvements (\$5,000 +)	(1,938,317)	(1,666,956)	(9,855,223)	8,188,267	(23,662,000)	7.0%
<b>19 Total (net) Non Operating Revenues &amp; Expenses</b>	<b>\$ (1,938,317)</b>	<b>\$ (1,666,956)</b>	<b>\$ (2,106,132)</b>	<b>\$ 439,176</b>	<b>\$ (3,980,742)</b>	<b>41.9%</b>
<b>20 Revenues over (under) expenses</b>	<b>(953,804)</b>	<b>(518,588)</b>	<b>(1,009,787)</b>	<b>491,199</b>	<b>(973,287)</b>	
21 Fund Balance at 1/1/23		1,701,357	1,701,357		1,701,357	
<b>22 Fund Balance at period end</b>		<b>\$ 1,182,769</b>	<b>\$ 691,570</b>	<b>491,199</b>	<b>\$ 728,070</b>	

\* YTD budget spread evenly throughout year except as noted in (1)

(1) Tax revenue budget spread in the same (seasonal) proportion as actual collections in previous year.

(2) Salaries, FICA tax and retirement benefits within the payroll group are spread over 26 pay periods rather than evenly throughout the year.

~ Non operating revenues and expenses are related to capital equipment or projects including interfund transfers; expenses can fluctuate greatly from month to month and are difficult to predict timing of. 2023 includes the cost of a firestation project that will not begin until later in the year.

^ Operating Costs includes all costs of running government not broken out in other line items to include Repairs & Maintenance, lease expense, training, subscriptions, etc.

**City of Salida**  
**Budget Tracking Analysis - Business-Like Fund Types**  
**Combined Funds: Water and Wastewater**  
**Five Months Ending May 31, 2023**

Percentage of year passed: 42%

	YTD May 2022	YTD May 2023	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
<b>1</b>	<u>Operating Revenues</u>					
<b>2</b>	1,374,039	1,546,564	1,577,463	(30,899)	3,787,426	40.8%
<b>3</b>	38,404	40,134	71,013	(30,879)	170,500	23.5%
<b>4</b>	<b>1,412,443</b>	<b>1,586,698</b>	<b>1,648,476</b>	<b>(61,778)</b>	<b>3,957,926</b>	<b>40.1%</b>
<b>5</b>	<u>Operating Expenses</u>					
<b>6</b>	649,106	661,627	678,130 (1)	16,503	1,577,740	41.9%
<b>7</b>	130,298	275,693	210,499	(65,194)	505,400	54.5%
<b>8</b>	66,985	49,141	68,306	19,165	164,000	30.0%
<b>9</b>	90,778	93,053	108,082	15,029	259,500	35.9%
<b>10</b>	229,188	202,624	153,949 (2)	(48,675)	369,625	54.8%
<b>11</b>	296,084	398,017	431,003 (3)	32,986	1,034,822	38.5%
<b>12</b>	<b>1,462,439</b>	<b>1,680,155</b>	<b>1,649,969</b>	<b>(30,186)</b>	<b>3,911,087</b>	<b>43.0%</b>
<b>13</b>	<b>Revenues over (under) expenses-operating only</b>	<b>\$ (49,996)</b>	<b>\$ (93,457)</b>	<b>\$ (1,493)</b>	<b>\$ (91,964)</b>	<b>\$ 46,839 -199.5%</b>
<b>14</b>	<u>Non Operating Revenue and Expense ~</u>					
<b>15</b>	610,964	1,451,135	518,959	932,176	1,246,000	116.5%
<b>16</b>	2,137	170,469	291,550	(121,081)	700,000	24.4%
<b>17</b>	-	-	-	-	-	-
<b>18</b>	(323,565)	(1,762,653)	(1,562,500)	(200,153)	(3,751,500)	47.0%
<b>19</b>	<b>289,536</b>	<b>(141,049)</b>	<b>(751,991)</b>	<b>610,942</b>	<b>(1,805,500)</b>	<b>7.8%</b>
<b>20</b>	<b>239,540</b>	<b>(234,506)</b>	<b>(753,484)</b>	<b>518,978</b>	<b>(1,758,661)</b>	
<b>21</b>		6,175,252	6,175,252		6,175,252	
<b>22</b>		<b>\$ 5,940,746</b>	<b>\$ 5,421,768</b>	<b>518,978</b>	<b>\$ 4,416,591</b>	

\* YTD budget spread evenly throughout year except as noted in (1) and (2)

(1) Salaries, FICA tax and retirement benefits within the payroll group are spread over 26 pay periods rather than evenly throughout the year.

(2) Within this expense group is the Property and Liability Insurance which is paid at the beginning of year, budget for that distributed to beginning of year as well.

(3) Financing Obligations budget spread based on when debt payments are due.

~ Non operating revenues and expenses are related to capital equipment or projects, expenses can fluctuate greatly from month to month and are difficult to predict timing of.

^ Operating Costs includes all costs of running government not broken out in other line items to include insurance, repairs & maintenance, lease expense, training, etc.