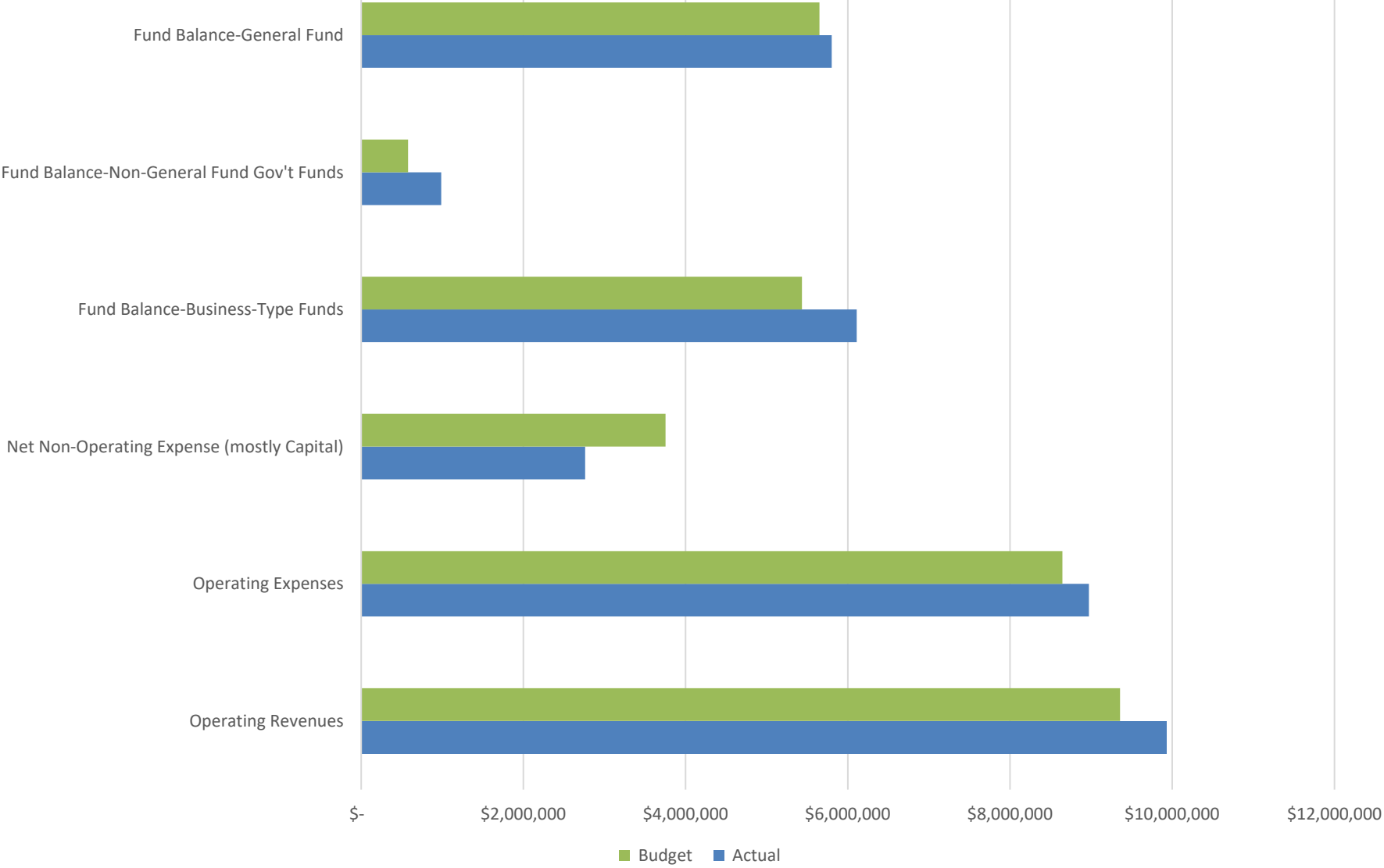


Budget to Actual Tracking-All Funds

Six Months Ending June 30, 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
Six Months Ending June 30, 2023

Percentage of year passed: 50%

	YTD June 2022	YTD June 2023	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
<u>Operating Revenues</u>						
1						
2	\$ 2,795,878	\$ 2,906,762	\$ 2,867,419	(1) \$ 39,343	\$ 6,348,363	45.8%
3	87,183	76,655	93,862	(17,207)	187,800	40.8%
4	16,678	24,204	26,989	(2,785)	54,000	44.8%
5	80,125	16,041	42,383	(26,342)	84,800	18.9%
6	1,670,907	1,736,621	1,698,325	38,296	3,605,788	48.2%
7	434,667	541,884	491,653	50,231	983,700	55.1%
8	65,275	209,013	109,856	99,157	219,800	95.1%
9	5,150,713	5,511,180	5,330,487	180,693	11,484,251	48.0%
<u>Operating Expenses</u>						
10						
11	58,407	60,577	76,220	15,643	152,501	39.7%
12	3,450,044	3,933,207	3,731,856	(2) (201,351)	7,766,135	50.6%
13	550,077	605,209	676,556	71,347	1,344,550	45.0%
14	216,423	254,419	213,115	(41,304)	426,400	59.7%
15	184,542	235,592	243,143	7,551	486,480	48.4%
16	670,456	1,084,756	1,164,013	(3) 79,257	2,028,026	53.5%
17	102,911	81,191	81,191	(4) -	218,082	37.2%
18	5,232,860	6,254,951	6,186,094	(68,857)	12,422,174	50.4%
19	\$ (82,147)	\$ (743,771)	\$ (855,607)	\$ 111,836	\$ (937,923)	79.3%
<u>Non Operating Revenue and Expense ~</u>						
20						
21	9,726	46,289	4,998	41,291	10,000	462.9%
22	31,210	1,345	19,992	(18,647)	110,000	1.2%
23				-	(1,012,000)	0.0%
24	(160,606)	(96,886)	(113,904)	17,018	(227,900)	42.5%
25	(101,930)	(235,383)	(234,906)	(477)	(470,000)	50.1%
26	\$ (221,600)	\$ (284,635)	\$ (323,820)	\$ 39,185	\$ (1,589,900)	17.9%
27	(303,747)	(1,028,406)	(1,179,427)	151,021	(2,527,823)	
28		6,830,231	6,830,231		6,830,231	
29		\$ 5,801,825	\$ 5,650,804	151,021	\$ 4,302,408	

* 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
Six Months Ending June 30, 2023

Percentage of year passed: 50%

	YTD June 2022	YTD June 2023	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
<u>Operating Revenues</u>						
1 Tax Revenue	\$ 1,847,987	\$ 2,025,877	\$ 1,868,209	(1) \$ 157,668	\$ 4,017,653	50.4%
3 Fees Services	42,926	25,754	14,994	10,760	30,000	85.8%
4 License & Permits		211,600	-	211,600	-	
5 Highway Users Tax & other intergovernmental revenues	121,999	133,611	162,435	(28,824)	255,000	52.4%
6 Miscellaneous Revenue		2,690	2,000	690	4,000	67.3%
7 Total Operating Revenues	2,012,912	2,399,532	2,047,638	351,894	4,306,653	55.7%
<u>Operating Expenses</u>						
8 Personnel	204,022	261,292	248,827	(2) (12,465)	510,398	51.2%
9 Contracted Services	259,750	411,606	192,423	(219,183)	385,000	106.9%
10 Supplies & Materials	17,517	26,993	23,491	(3,502)	47,000	57.4%
11 Other Operating Costs ^	301,520	158,822	178,329	19,507	356,800	44.5%
12 Total Operating Expenses	782,809	858,713	643,070	(215,643)	1,299,198	66.1%
13 Revenues over (under) expenses-operating only	\$ 1,230,103	\$ 1,540,819	\$ 1,404,568	\$ 136,251	\$ 3,007,455	51.2%
<u>Non Operating Revenue and Expense ~</u>						
14 Grant Revenue			1,798,909	(1,798,909)	3,669,258	0.0%
16 Capital Revenue			7,500,000	(7,500,000)	15,000,000	
17 Net Transfers In (transfer made at year end)				-	1,012,000	
18 Capital Purchases & Improvements (\$5,000 +)	(2,291,417)	(2,255,025)	(11,826,268)	9,571,243	(23,662,000)	9.5%
19 Total (net) Non Operating Revenues & Expenses	\$ (2,291,417)	\$ (2,255,025)	\$ (2,527,359)	\$ 272,334	\$ (3,980,742)	56.6%
20 Revenues over (under) expenses	(1,061,314)	(714,206)	(1,122,791)	408,585	(973,287)	
21 Fund Balance at 1/1/23		1,701,357	1,701,357		1,701,357	
22 Fund Balance at period end		\$ 987,151	\$ 578,566	408,585	\$ 728,070	

* 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
Six Months Ending June 30, 2023

Percentage of year passed: 50%

	YTD June 2022	YTD June 2023	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
1	<u>Operating Revenues</u>					
2	1,740,958	1,960,130	1,892,955	67,175	3,787,426	51.8%
3	50,194	56,147	85,216	(29,069)	170,500	32.9%
4	1,791,152	2,016,277	1,978,171	38,106	3,957,926	50.9%
5	<u>Operating Expenses</u>					
6	771,700	773,461	769,178 (1)	(4,283)	1,577,740	49.0%
7	180,015	291,261	252,599	(38,662)	505,400	57.6%
8	81,232	60,544	81,967	21,423	164,000	36.9%
9	96,651	112,559	129,698	17,139	259,500	43.4%
10	248,180	222,556	184,739	(37,817)	369,625	60.2%
11	296,084	398,017	398,017 (2)	-	1,034,822	38.5%
12	1,673,862	1,858,398	1,816,198	(42,200)	3,911,087	47.5%
13	\$ 117,290	\$ 157,879	\$ 161,973	\$ (4,094)	\$ 46,839	337.1%
14	<u>Non Operating Revenue and Expense ~</u>					
15	770,228	1,649,233	622,751	1,026,482	1,246,000	132.4%
16	2,137	170,469	349,860	(179,391)	700,000	24.4%
17		(10,860)		(10,860)	-	
18	(468,680)	(2,031,263)	(1,875,000)	(156,263)	(3,751,500)	54.1%
19	\$ 303,685	\$ (222,421)	\$ (902,389)	\$ 679,968	\$ (1,805,500)	12.3%
20	420,975	(64,542)	(740,416)	675,874	(1,758,661)	
21		6,175,252	6,175,252		6,175,252	
22		\$ 6,110,710	\$ 5,434,836	675,874	\$ 4,416,591	

* 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) 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.