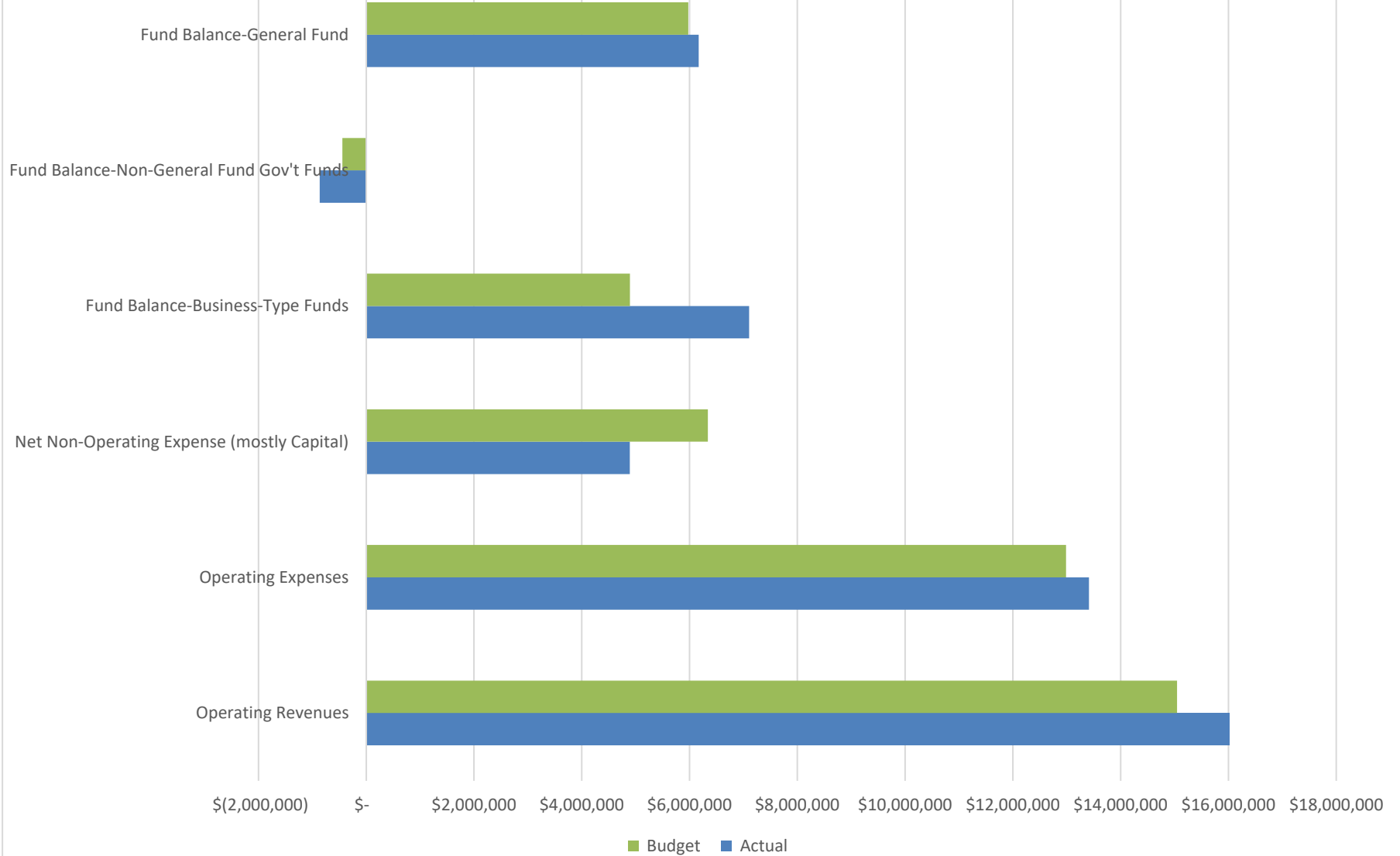


Budget to Actual Tracking-All Funds Nine Months Ending September 30, 2023

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
Nine Months Ending September 30, 2023

Percentage of year passed:

75%

	YTD Sept 2022	YTD Sept 2023	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
<u>Operating Revenues</u>						
1 Tax Revenue (Sales, Lodging, Franchise fees)	\$ 4,636,930	\$ 4,687,966	\$ 4,816,516	(1) \$ (128,550)	\$ 6,348,363	73.8%
2 Fees for General Services	135,281	110,395	140,794	(30,399)	187,800	58.8%
3 Fines & Forfeitures	28,791	36,374	40,484	(4,110)	54,000	67.4%
4 Licenses and Permits	93,191	24,920	63,575	(38,655)	84,800	29.4%
5 County sales tax and other intergovernmental revenue	2,812,526	2,878,486	2,797,593	80,893	3,605,788	79.8%
6 Fees for Recreation & Event Services	758,292	882,690	737,480	145,210	983,700	89.7%
7 Miscellaneous Revenue	172,657	334,042	164,784	169,258	219,800	152.0%
8 Total Operating Revenues	8,637,668	8,954,873	8,761,226	193,647	11,484,251	78.0%
<u>Operating Expenses</u>						
9 Cost of Sales	122,070	120,550	114,330	(6,220)	152,501	79.0%
10 Personnel	5,224,092	5,876,857	5,631,824	(2) (245,033)	7,766,135	75.7%
11 Contracted Services	705,188	829,997	1,021,893	191,896	1,344,550	61.7%
12 Supplies & Materials	327,786	354,194	319,672	(34,522)	426,400	83.1%
13 Utilities	307,666	376,652	364,714	(11,938)	486,480	77.4%
14 Other Operating Costs ^	1,084,416	1,550,813	1,513,586	(3) (37,227)	2,028,026	76.5%
15 Financing Obligations	207,047	177,900	163,496	(4) (14,404)	218,082	81.6%
16 Total Operating Expenses	7,978,265	9,286,963	9,129,515	(157,448)	12,422,174	74.8%
17 Revenues over (under) expenses-operating only	\$ 659,403	\$ (332,090)	\$ (368,289)	\$ 36,199	\$ (937,923)	35.4%
<u>Non Operating Revenue and Expense ~</u>						
18 Capital Revenue	19,314	81,199	7,497	73,702	10,000	812.0%
19 Grant Revenue	815,807	14,999	29,988	(14,989)	110,000	13.6%
20 Net Transfers out (transfer made at year end)				-	(1,012,000)	0.0%
21 Capital Expenditures (\$500 - \$4,999)	(239,566)	(174,415)	(170,857)	(3,558)	(227,900)	76.5%
22 Capital Purchases & Improvements (\$5,000 +)	(116,734)	(249,282)	(352,359)	103,077	(470,000)	53.0%
23 Total (net) Non Operating Revenues & Expenses	\$ 478,821	\$ (327,499)	\$ (485,731)	\$ 158,232	\$ (1,589,900)	20.6%
24 Revenues over (under) expenses	1,138,224	(659,589)	(854,020)	194,431	(2,527,823)	
25 Fund Balance at 1/1/23		6,830,231	6,830,231		6,830,231	
26 Fund Balance at period end		\$ 6,170,642	\$ 5,976,211	194,431	\$ 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
Nine Months Ending September 30, 2023

Percentage of year passed: 75%

	YTD Sept 2022	YTD Sept 2023	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
<u>Operating Revenues</u>						
1						
2	\$ 3,025,056	\$ 3,304,071	\$ 3,053,416	(1) \$ 250,655	\$ 4,017,653	82.2%
3	50,867	31,774	22,491	9,283	30,000	105.9%
4	-	226,600	-	226,600	-	
5	194,161	216,588	242,152	(25,564)	255,000	84.9%
6	3,648	5,343	-	5,343	4,000	133.6%
7	\$ 3,273,732	\$ 3,784,376	\$ 3,318,059	\$ 466,317	\$ 4,306,653	87.9%
<u>Operating Expenses</u>						
8	325,110	384,536	370,375	(2) (14,161)	510,398	75.3%
9	470,167	484,643	288,635	(196,008)	385,000	125.9%
10	44,484	36,064	35,236	(828)	47,000	76.7%
11	340,734	237,755	267,493	29,738	356,800	66.6%
12	\$ 1,180,495	\$ 1,142,998	\$ 961,739	\$ (181,259)	\$ 1,299,198	88.0%
13	\$ 2,093,237	\$ 2,641,378	\$ 2,356,320	\$ 285,058	\$ 3,007,455	87.8%
<u>Non Operating Revenue and Expense ~</u>						
14						
15	52,432		2,698,364	(2,698,364)	3,669,258	0.0%
16	26,000			-	15,000,000	
17				-	1,012,000	
18	(3,303,001)	(5,205,360)	(7,198,901)	1,993,541	(23,662,000)	22.0%
19	\$ (3,224,569)	\$ (5,205,360)	\$ (4,500,537)	\$ (704,823)	\$ (3,980,742)	130.8%
20	(1,131,332)	(2,563,982)	(2,144,217)	(419,765)	(973,287)	
21		1,701,357	1,701,357		1,701,357	
22		\$ (862,625)	\$ (442,860)	(419,765)	\$ 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
Nine Months Ending September 30, 2023

Percentage of year passed: 75%

	YTD Sept 2022	YTD Sept 2023	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
1	<u>Operating Revenues</u>					
2	2,864,197	3,174,445	2,839,433	335,012	3,787,426	83.8%
3	176,490	95,674	127,824	(32,150)	170,500	56.1%
4	3,040,687	3,270,119	2,967,257	302,862	3,957,926	82.6%
5	<u>Operating Expenses</u>					
6	1,158,816	1,174,206	1,145,021 (1)	(29,185)	1,577,740	74.4%
7	270,778	425,189	378,898	(46,291)	505,400	84.1%
8	122,696	113,421	122,951	9,530	164,000	69.2%
9	162,538	188,594	194,547	5,953	259,500	72.7%
10	313,980	354,219	277,108	(77,111)	369,625	95.8%
11	773,320	725,533	775,806 (2)	50,273	1,034,822	70.1%
12	2,802,128	2,981,162	2,894,331	(86,831)	3,911,087	76.2%
13	\$ 238,559	\$ 288,957	\$ 72,926	\$ 216,031	\$ 46,839	616.9%
14	<u>Non Operating Revenue and Expense ~</u>					
15	989,161	2,662,550	934,126	1,728,424	1,246,000	213.7%
16	2,137	293,366	524,790	(231,424)	700,000	41.9%
17	(1,395)	(10,985)		(10,985)	-	
18	(972,682)	(2,303,420)	(2,812,500)	509,080	(3,751,500)	61.4%
19	\$ 17,221	\$ 641,511	\$ (1,353,584)	\$ 1,995,095	\$ (1,805,500)	-35.5%
20	255,780	930,468	(1,280,658)	2,211,126	(1,758,661)	
21		6,175,252	6,175,252		6,175,252	
22		\$ 7,105,720	\$ 4,894,594	2,211,126	\$ 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.