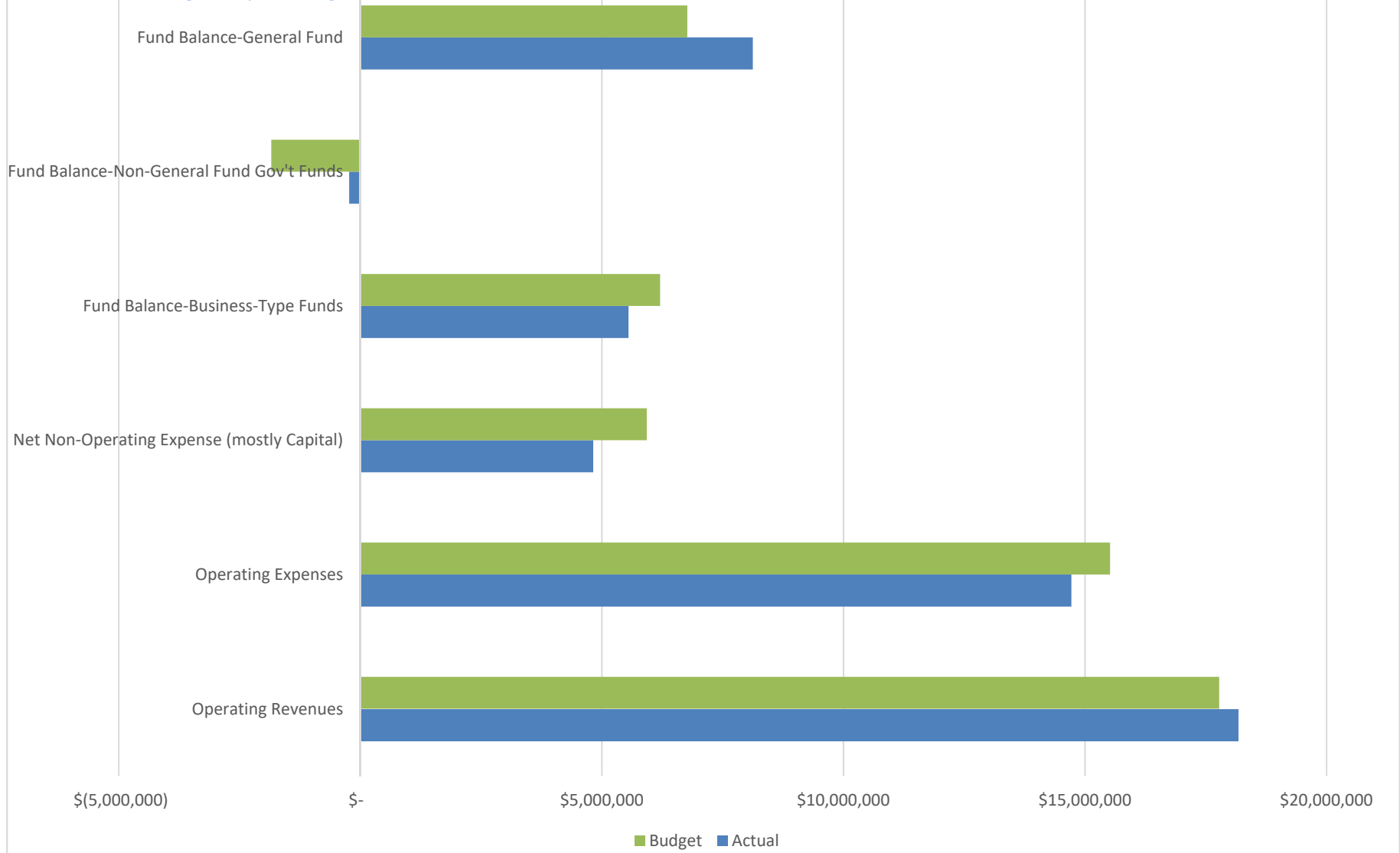


## Budget to Actual Tracking-All Funds Eleven Months Ending November 30, 2022

*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**  
**Eleven Months Ending November 30, 2022**

Percentage of year passed: 92%

	YTD November 2021	YTD November 2022	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
1 <u>Operating Revenues</u>						
2 Tax Revenue (Sales, Lodging, Franchise fees)	\$ 5,544,303	\$ 5,716,724	\$ 5,883,192	(1) \$ (166,468)	\$ 6,420,596	89.0%
3 Fees for General Services	212,865	170,280	207,771	(37,491)	226,750	75.1%
4 Fines & Forfeitures	46,269	34,736	58,643	(23,907)	64,000	54.3%
5 Licenses and Permits	82,728	103,495	34,819	68,676	38,000	272.4%
6 County sales tax and other intergovernmental revenue	3,126,248	3,352,161	3,191,955	160,206	3,483,526	96.2%
7 Fees for Recreation & Event Services	432,036	921,405	874,867	46,538	954,783	96.5%
8 Miscellaneous Revenue	213,066	246,550	147,066	99,484	160,500	153.6%
9 <b>Total Operating Revenues</b>	<b>9,657,515</b>	<b>10,545,351</b>	<b>10,398,313</b>	<b>147,038</b>	<b>11,348,155</b>	<b>92.9%</b>
10 <u>Operating Expenses</u>						
11 Cost of Sales	80,789	130,400	139,737	9,337	152,501	85.5%
12 Personnel	5,571,773	6,519,163	6,851,169	332,006	7,476,996	87.2%
13 Contracted Services	777,518	824,880	1,070,030	245,150	1,167,750	70.6%
14 Supplies & Materials	287,623	391,408	360,701	(30,707)	393,650	99.4%
15 Utilities	411,784	384,889	419,940	35,051	458,300	84.0%
16 Other Operating Costs ^	1,097,431	1,250,489	1,504,990	254,501	1,642,788	76.1%
17 Financing Obligations	234,021	220,533	220,533	(2)	253,567	87.0%
18 <b>Total Operating Expenses</b>	<b>8,460,939</b>	<b>9,721,762</b>	<b>10,567,100</b>	<b>845,338</b>	<b>11,545,552</b>	<b>84.2%</b>
19 <b>Revenues over (under) expenses-operating only</b>	<b>\$ 1,196,576</b>	<b>\$ 823,589</b>	<b>\$ (168,787)</b>	<b>\$ 992,376</b>	<b>\$ (197,397)</b>	<b>-417.2%</b>
20 <u>Non Operating Revenue and Expense ~</u>						
21 Capital Revenue	185,608	21,159	9,163	11,996	10,000	211.6%
22 Grant Revenue	887,521	815,807	741,611	74,196	809,354	100.8%
23 Net Transfers out (transfer made at year end)				-	(2,757,000)	0.0%
24 Capital Expenditures (\$500 - \$4,999)	(86,571)	(269,039)	(268,842)	(197)	(293,400)	91.7%
25 Capital Purchases & Improvements (\$5,000 +)	(141,605)	(190,396)	(467,088)	276,692	(509,750)	37.4%
26 <b>Total (net) Non Operating Revenues &amp; Expenses</b>	<b>\$ 844,953</b>	<b>\$ 377,531</b>	<b>\$ 14,844</b>	<b>\$ 362,687</b>	<b>\$ (2,740,796)</b>	<b>-13.8%</b>
27 <b>Revenues over (under) expenses</b>	<b>2,041,529</b>	<b>1,201,120</b>	<b>(153,943)</b>	<b>1,355,063</b>	<b>(2,938,193)</b>	
28 Fund Balance at 1/1/21 (Unrestricted)		6,924,055	6,924,055		6,924,055	
29 <b>Fund Balance at period end</b>		<b>\$ 8,125,175</b>	<b>\$ 6,770,112</b>	<b>1,355,063</b>	<b>\$ 3,985,862</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) 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**  
**Eleven Months Ending November 30, 2022**

Percentage of year passed: 92%

	YTD November 2021	YTD November 2022	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
1	<u>Operating Revenues</u>					
2	\$ 3,541,227	\$ 3,645,519	\$ 3,685,593	(1) \$ (40,074)	\$ 4,022,256	90.6%
3	46,870	58,867	27,489	31,378	30,000	196.2%
4	270,106	254,789	302,379	(47,590)	330,000	77.2%
5	(76)	6,223	3,665	2,558	4,000	155.6%
6	<b>3,858,127</b>	<b>3,965,398</b>	<b>4,019,126</b>	<b>(53,728)</b>	<b>4,386,256</b>	<b>90.4%</b>
7	<u>Operating Expenses</u>					
8	376,894	403,892	377,603	(26,289)	412,096	98.0%
9	184,700	573,691	505,798	(67,893)	552,000	103.9%
10	49,948	49,713	36,927	(12,786)	40,300	123.4%
11	539,989	486,000	691,027	205,027	754,000	64.5%
12	<b>1,151,531</b>	<b>1,513,296</b>	<b>1,611,355</b>	<b>98,059</b>	<b>1,758,396</b>	<b>86.1%</b>
13	<b>\$ 2,706,596</b>	<b>\$ 2,452,102</b>	<b>\$ 2,407,771</b>	<b>\$ 44,331</b>	<b>\$ 2,627,860</b>	<b>93.3%</b>
14	<u>Non Operating Revenue and Expense ~</u>					
15	699,985	52,432	1,053,763	(1,001,331)	1,150,000	4.6%
16	36,070	26,000	-	26,000	-	-
17	-	-	-	-	2,757,000	-
18	(3,845,432)	(4,118,840)	(6,661,459)	2,542,619	(7,269,000)	56.7%
19	<b>(3,109,377)</b>	<b>(4,040,408)</b>	<b>(5,607,696)</b>	<b>\$ 1,567,288</b>	<b>\$ (3,362,000)</b>	<b>120.2%</b>
20	<b>(402,781)</b>	<b>(1,588,306)</b>	<b>(3,199,925)</b>	<b>1,611,619</b>	<b>(734,140)</b>	
21		1,358,079	1,358,079		1,358,079	
22		<b>\$ (230,227)</b>	<b>\$ (1,841,846)</b>	<b>1,611,619</b>	<b>\$ 623,939</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.

~ 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.

^ 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**  
**Eleven Months Ending November 30, 2022**

Percentage of year passed: 92%

	YTD November 2021	YTD November 2022	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
1	<u>Operating Revenues</u>					
2	3,233,412	3,416,067	3,221,927	194,140	3,516,100	97.2%
3	65,526	254,090	138,819	115,271	151,500	167.7%
4	<b>3,298,938</b>	<b>3,670,157</b>	<b>3,360,746</b>	<b>309,411</b>	<b>3,667,600</b>	<b>100.1%</b>
5	<u>Operating Expenses</u>					
6	1,219,737	1,431,583	1,313,393	(118,190)	1,433,367	99.9%
7	330,407	389,495	429,305	39,810	418,500	93.1%
8	115,477	156,378	124,434	(31,944)	135,800	115.2%
9	223,565	237,866	207,175	(30,691)	226,100	105.2%
10	314,083	346,298	342,421 (1)	(3,877)	373,700	92.7%
11	806,513	922,887	925,634 (2)	2,747	1,010,187	91.4%
12	<b>3,009,782</b>	<b>3,484,507</b>	<b>3,342,362</b>	<b>(142,145)</b>	<b>3,597,654</b>	<b>96.9%</b>
13	<b>\$ 289,156</b>	<b>\$ 185,650</b>	<b>\$ 18,384</b>	<b>\$ 167,266</b>	<b>\$ 69,946</b>	<b>265.4%</b>
14	<u>Non Operating Revenue and Expense ~</u>					
15	2,068,746	1,255,068	4,761,095	(3,506,027)	5,196,000	24.2%
16	(5,068)	(1,395)	-	(1,395)		
17	(1,482,328)	(2,411,610)	(5,097,025)	2,685,415	(5,612,500)	43.0%
18	<b>\$ 581,350</b>	<b>\$ (1,157,937)</b>	<b>\$ (335,930)</b>	<b>\$ (822,007)</b>	<b>\$ (416,500)</b>	<b>278.0%</b>
19	<b>870,506</b>	<b>(972,287)</b>	<b>(317,546)</b>	<b>(654,741)</b>	<b>(346,554)</b>	
20		6,523,503	6,523,503		6,523,503	
21		<b>\$ 5,551,216</b>	<b>\$ 6,205,957</b>	<b>(654,741)</b>	<b>\$ 6,176,949</b>	

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

(1) 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.

(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.