

City of Salida Budget Tracking Analysis

Combined Funds: General and Lodging Tax Funds

Twelve Months Ending December 31, 2022 - Pre-Audit

Percentage of year passed:

100%

		YTI	December	YTI				ı	Budget Variance Favorable	
4	On another Davision		2021		2022	An	nual Budget	(U	nfavorable)	% Spent
2	Operating Revenues Tax Revenue (Sales, Lodging, Franchise fees)	\$	6,151,895	Φ.	6,408,980	\$	6,420,596	Φ.	(11,616)	99.8%
3	Fees for General Services	Ψ	219.329	Ψ	188.192	Ψ	226.750	Ψ	(38,558)	83.0%
4	Fines & Forfeitures		49,037		37,619		64,000		(26,381)	58.8%
5	Licenses and Permits		83.783		105,443		38,000		67,443	277.5%
6	County sales tax and other intergovernmental revenue		3,476,006		3,693,827		3,483,526		210,301	106.0%
7	Fees for Recreation & Event Services		479,037		998,550		954,783		43,767	104.6%
8	Miscellaneous Revenue		326,901		275,033		160,500		114,533	171.4%
9	Total Operating Revenues		10,785,988		11,707,644		11,348,155		359,489	103.2%
10	Operating Expenses									
11	Cost of Sales		81,373		131,502		152,501		20,999	86.2%
12	Personnel		6,169,075		7,238,995		7,476,996		238,001	96.8%
13	Contracted Services		889,365		1,046,712		1,167,750		121,038	89.6%
14	Supplies & Materials		319,266		426,990		393,650		(33,340)	108.5%
15	Utilities		450,027		446,407		458,300		11,893	97.4%
16	Other Operating Costs ^		1,159,445		1,308,268		1,642,788		334,520	79.6%
17	Financing Obligations		247,507		240,078		253,567		13,489	94.7%
18	Total Operating Expenses		9,316,058		10,838,952		11,545,552		706,600	93.9%
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19	Revenues over (under) expenses-operating only	\$	1,469,930	Ф	868,692	Ф	(197,397)	Ф	1,066,089	-440.1%
20	Non Operating Revenue and Expense ~									
21	Capital Revenue		185,608		21.159		10.000		11.159	211.6%
22	Grant Revenue		487.173		1,044,317		809.354		234.963	129.0%
23	Net Transfers out (transfer made at year end)		(486,371)		(1,684,874)		(2,757,000)		1,072,126	0.0%
24	Unrealized loss on Investments		(130,903)		(367,238)		(=,101,000)		(367,238)	0.0%
25	Capital Expenditures (\$500 - \$4,999)		(102,832)		(277,708)		(293,400)		15,692	94.7%
26	Capital Purchases & Improvements (\$5,000 +)		(147,651)		(202,680)		(509,750)		307,070	39.8%
27	Total (net) Non Operating Revenues & Expenses	\$	(194,976)	\$	(1,467,024)	\$	(2,740,796)	\$	1,273,772	53.5%
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28	Revenues over (under) expenses		1,274,954		(598,332)		(2,938,193)		2,339,861	
29	Fund Balance at 1/1/21 (Unrestricted)				6,924,055		6,924,055			
30	Fund Balance at period end			\$	6,325,723	\$	3,985,862		2,339,861	

[~] Non operating revenues and expenses are related to capital equipment or projects and interfund transfers; expenses can fluctuate greatly f 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 training, subscriptions, travel costs, Repairs & Maintenance, lease expense, bank fees, advertising, publications, subcriptions, etc.

City of Salida Budget Tracking Analysis

Combined Funds: Streets, Capital Improvement, CTF, Economic Development & Housing

Twelve Months Ending December 31, 2022 - Pre-Audit

Percentage of year passed:

100%

		ΥT	D December 2021	YTE	December 2022	An	nual Budget	-	Budget Variance Favorable nfavorable)	% Spent
1	Operating Revenues									
2	Tax Revenue	\$	3,861,643	\$	3,995,774	\$	4,022,256	\$	(26,482)	99.3%
3	Fees for Services		46,870		74,655		30,000		44,655	248.9%
4	Highway Users Tax & other intergovernmental revenues		325,500		314,865		330,000		(15,135)	95.4%
5	Miscellaneous Revenue		4,565		6,884		4,000		2,884	172.1%
6	Total Operating Revenues		4,238,578		4,392,178		4,386,256		5,922	100.1%
7	Operating Expenses									
8	Personnel		399,319		440,509		412,096		(28,413)	106.9%
9	Contracted Services		217,438		756,441		552,000		(204,441)	137.0%
10	Supplies & Materials		53,150		52,994		40,300		(12,694)	131.5%
11	Other Operating Costs ^		543,752		486,490		754,000		267,510	64.5%
12	Total Operating Expenses		1,213,659		1,736,434		1,758,396		21,962	98.8%
13	Revenues over (under) expenses-operating only	\$	3,024,919	\$	2,655,744	\$	2,627,860	\$	27,884	101.1%
14	Non Operating Revenue and Expense ~									
15	Grant Revenue		1,049,985		52,432		1,150,000		(1,097,568)	4.6%
16	Capital Revenue		36,070		51,000				51,000	
17	Net Transfers In (transfer made at year end)		486,370		1,684,874		2,757,000		(1,072,126)	
18	Capital Purchases & Improvements (\$5,000 +)		(4,104,173)		(4,442,291)		(7,269,000)		2,826,709	61.1%
19	Total (net) Non Operating Revenues & Expenses	\$	(2,531,748)	\$	(2,653,985)	\$	(3,362,000)	\$	708,015	78.9%
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20	Revenues over (under) expenses		493,171		1,759		(734,140)		735,899	
21	Fund Balance at 1/1/21 (Unrestricted)				1,358,079		1,358,079			
22	Fund Balance at period end			\$	1,359,838	\$	623,939		735,899	
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[~] Non operating revenues and expenses are related to capital equipment or projects including interfund transfers; expenses can fluctuate grea 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
Twelve Months Ending December 31, 2022 - Pre-Audit

Percentage of year passed:

100%

	YTI	D December 2021	YTI	December 2022	Anı	nual Budget	ı	Favorable	% Spent
Operating Revenues						_			
Fees for General Services		3,491,657		3,690,873		3,516,100		174,773	105.0%
Miscellaneous Revenue		404,024		273,486		151,500		121,986	180.5%
Total Operating Revenues		3,895,681		3,964,359		3,667,600		296,759	108.1%
Operating Expenses									
Personnel		1.333.520		1.566.518		1.433.367		(133.151)	109.3%
Contracted Services		370.607		409.805		418,500		8.695	97.9%
Supplies & Materials		124.030		172,962		135.800		(37,162)	127.4%
Utilities		251,277		267,925		226,100		(41,825)	118.5%
Other Operating Costs		312,334		337,767		373,700		35,933	90.4%
Financing Obligations		803,203		933,427		1,010,187		76,760	92.4%
Total Operating Expenses		3,194,971		3,688,404		3,597,654		(90,750)	102.5%
Revenues over (under) expenses-operating only	\$	700,710	\$	275,955	\$	69,946	\$	206,009	394.5%
Non Operating Revenue and Evpense ~									
		2 625 565		3 674 699		5 196 000		(1 521 301)	70.7%
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Revenues over (under) expenses		995,744		1,312,283		(346,554)		1,658,837	
Fund Balance at 1/1/21 (Unrestricted)				6,523,503		6,523,503			
Fund Balance at period end			\$	7,835,786	\$	6,176,949		1,658,837	
	Fees for General Services Miscellaneous Revenue Total Operating Revenues Operating Expenses Personnel Contracted Services Supplies & Materials Utilities Other Operating Costs Financing Obligations Total Operating Expenses Revenues over (under) expenses-operating only Non Operating Revenue and Expense ~ Capital Revenue (dev't fees, financing proceeds) Unrealized loss on investments Capital Expenditures (\$500 - \$4,999) Capital Purchases & Improvements (\$5,000 +) Total (net) Non Operating Revenues & Expenses Revenues over (under) expenses Fund Balance at 1/1/21 (Unrestricted)	Operating Revenues Fees for General Services Miscellaneous Revenue Total Operating Revenues Operating Expenses Personnel Contracted Services Supplies & Materials Utilities Other Operating Costs Financing Obligations Total Operating Expenses Revenues over (under) expenses-operating only Non Operating Revenue and Expense ~ Capital Revenue (dev't fees, financing proceeds) Unrealized loss on investments Capital Expenditures (\$500 - \$4,999) Capital Purchases & Improvements (\$5,000 +) Total (net) Non Operating Revenues & Expenses Revenues over (under) expenses Fund Balance at 1/1/21 (Unrestricted)	Operating Revenues 3,491,657	Operating Revenues	Operating Revenues Fees for General Services 3,491,657 3,690,873 Miscellaneous Revenue 404,024 273,486 Total Operating Revenues 3,895,681 3,964,359 Operating Expenses Personnel 1,333,520 1,566,518 Contracted Services 370,607 409,805 Supplies & Materials 124,030 172,962 Utilities 251,277 267,925 Other Operating Costs 312,334 337,767 Financing Obligations 803,203 933,427 Total Operating Expenses 3,194,971 3,688,404 Revenues over (under) expenses-operating only 700,710 275,955 Non Operating Revenue and Expense ~ Capital Revenue (dev't fees, financing proceeds) 2,625,565 3,674,699 Unrealized loss on investments (142,179) (359,836) Capital Expenditures (\$500 - \$4,999) (5,068) (1,395) Capital Purchases & Improvements (\$5,000 +) (2,183,284) (2,277,140) Total (net) Non Operating Revenues & Expenses 995,744 1,312,283	Operating Revenues Fees for General Services 3,491,657 3,690,873 Miscellaneous Revenue 404,024 273,486 Total Operating Revenues 3,895,681 3,964,359 Operating Expenses Personnel 1,333,520 1,566,518 Contracted Services 370,607 409,805 Supplies & Materials 124,030 172,962 Utilities 251,277 267,925 Other Operating Costs 312,334 337,767 Financing Obligations 803,203 933,427 Total Operating Expenses 3,194,971 3,688,404 Revenues over (under) expenses-operating only 700,710 275,955 \$ Non Operating Revenue and Expense ~ 2,625,565 3,674,699 Unrealized loss on investments (142,179) (359,836) Capital Expenditures (\$500 - \$4,999) (5,068) (1,395) Capital Purchases & Improvements (\$5,000 +) (2,183,284) (2,277,140) Total (net) Non Operating Revenues & Expenses 295,034 1,036,328 Revenues over (u	Operating Revenues Fees for General Services 3,491,657 3,690,873 3,516,100 Miscellaneous Revenue 404,024 273,486 151,500 Total Operating Revenues 3,895,681 3,964,359 3,667,600 Operating Expenses Personnel 1,333,520 1,566,518 1,433,367 Contracted Services 370,607 409,805 418,500 Supplies & Materials 124,030 172,962 135,800 Utilities 251,277 267,925 226,100 Other Operating Costs 312,334 337,767 373,700 Financing Obligations 803,203 933,427 1,010,187 Total Operating Expenses 3,194,971 3,688,404 3,597,654 Revenues over (under) expenses-operating only 700,710 275,955 69,946 Non Operating Revenue and Expense 2,625,565 3,674,699 5,196,000 Unrealized loss on investments (142,179) (359,836) - Capital Expencitures (\$500 - \$4,999) (5,068) (1,395) <td> Name</td> <td>Operating Revenues Variance Fever Journal Properating Revenues All Properating Laborating Properating Developed Properating Developed Properating Developed Properating Developed Properating Properating Developed Properating Revenue and Expense Properating Developed Properating Revenue and Expense Properating Properating</td>	Name	Operating Revenues Variance Fever Journal Properating Revenues All Properating Laborating Properating Developed Properating Developed Properating Developed Properating Developed Properating Properating Developed Properating Revenue and Expense Properating Developed Properating Revenue and Expense Properating

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