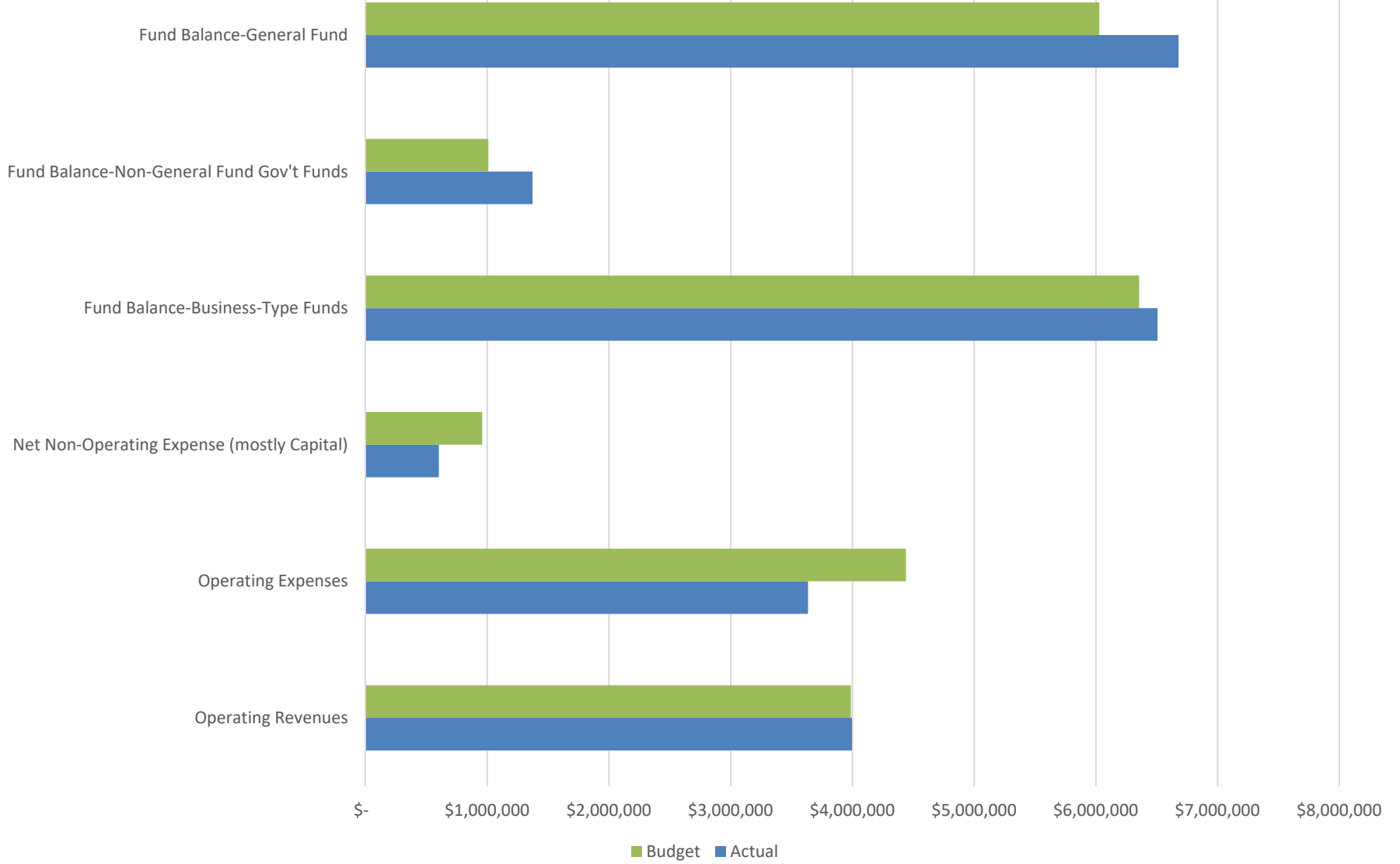


## Budget to Actual Tracking-All Funds Three Months Ending March 31, 2022

*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**  
**Three Months Ending March 31, 2022**

Percentage of year passed: 25%

	YTD March 2021	YTD March 2022	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
<u>Operating Revenues</u>						
1 Tax Revenue (Sales, Lodging, Franchise fees)	\$ 1,234,712	\$ 1,210,089	\$ 1,164,247	(1) \$ 45,842	\$ 6,420,596	18.8%
3 Fees for General Services	55,128	38,251	56,665	(18,414)	226,750	16.9%
4 Fines & Forfeitures	11,806	6,484	15,994	(9,510)	64,000	10.1%
5 Licenses and Permits	12,121	13,788	9,496	4,292	38,000	36.3%
6 County sales tax and other intergovernmental revenue	721,985	746,216	710,871	35,345	437,346	170.6%
7 Fees for Recreation & Event Services	42,331	206,202	238,600	(32,398)	1,059,131	19.5%
8 Miscellaneous Revenue	47,408	32,240	40,109	(7,869)	26,750	120.5%
<b>9 Total Operating Revenues</b>	<b>2,125,491</b>	<b>2,253,270</b>	<b>2,235,982</b>	<b>17,288</b>	<b>8,272,573</b>	<b>27.2%</b>
<u>Operating Expenses</u>						
11 Cost of Sales	1,091	17,352	38,110	20,758	152,501	11.4%
12 Personnel	1,237,677	1,549,328	1,868,501	319,173	7,476,996	20.7%
13 Contracted Services	246,448	238,707	277,826	39,119	1,111,760	21.5%
14 Supplies & Materials	77,275	94,881	98,373	3,492	393,650	24.1%
15 Utilities	86,413	91,960	114,529	22,569	458,300	20.1%
16 Other Operating Costs ^	217,811	399,435	700,266	(2) 300,831	2,451,788	16.3%
17 Financing Obligations	40,458	40,458	40,458	(3) -	253,567	16.0%
<b>18 Total Operating Expenses</b>	<b>1,907,173</b>	<b>2,432,121</b>	<b>3,138,063</b>	<b>705,942</b>	<b>12,298,562</b>	<b>19.8%</b>
<b>19 Revenues over (under) expenses-operating only</b>	<b>\$ 218,318</b>	<b>\$ (178,851)</b>	<b>\$ (902,081)</b>	<b>\$ 723,230</b>	<b>\$ (4,025,989)</b>	<b>4.4%</b>
<u>Non Operating Revenue and Expense ~</u>						
21 Capital Revenue	8,789	9,726	2,499	7,227	10,000	97.3%
22 Grant Revenue	57,019	10,201	202,258	(192,057)	888,854	1.1%
23 Net Transfers out (transfer made at year end)				-	-	0.0%
24 Capital Expenditures (\$500 - \$4,999)	(16,116)	(43,197)	(73,321)	30,124	293,400	-14.7%
25 Capital Purchases & Improvements (\$5,000 +)	(54,614)	(42,553)	(124,638)	82,085	498,750	-8.5%
<b>26 Total (net) Non Operating Revenues &amp; Expenses</b>	<b>\$ (4,922)</b>	<b>\$ (65,823)</b>	<b>\$ 6,798</b>	<b>\$ (72,621)</b>	<b>\$ 1,691,004</b>	<b>-3.9%</b>
<b>27 Revenues over (under) expenses</b>	<b>213,396</b>	<b>(244,674)</b>	<b>(895,283)</b>	<b>650,609</b>	<b>(2,334,985)</b>	
28 Fund Balance at 1/1/21 (Unrestricted)		6,924,055	6,924,055		6,924,055	
<b>29 Fund Balance at period end</b>		<b>\$ 6,679,381</b>	<b>\$ 6,028,772</b>	<b>650,609</b>	<b>\$ 4,589,070</b>	

\* YTD budget spread evenly throughout year except as noted in (1), (2) and (3)

(1) Tax revenue budget spread in the same (seasonal) proportion as actual collections in previous 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 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**  
**Three Months Ending March 31, 2022**

Percentage of year passed: 25%

	YTD March 2021	YTD March 2022	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
1	<u>Operating Revenues</u>					
2	\$ 817,416	\$ 864,862	\$ 828,585	(1) \$ 36,277	\$ 4,022,256	21.5%
3	12,269	7,178	7,497	(319)	30,000	23.9%
4	48,283	50,760	82,467	(31,707)	305,000	16.6%
5	(388)		1,000	(1,000)	4,000	0.0%
6	<b>877,580</b>	<b>922,800</b>	<b>919,549</b>	<b>3,251</b>	<b>4,361,256</b>	<b>21.2%</b>
7	<u>Operating Expenses</u>					
8	93,529	92,923	102,983	10,060	412,096	22.5%
9	47,586	89,776	137,945	48,169	552,000	16.3%
10	10,393	8,286	10,071	1,785	40,300	20.6%
11	53,053	49,082	71,085	22,003	381,000	12.9%
12	<b>204,561</b>	<b>240,067</b>	<b>322,084</b>	<b>82,017</b>	<b>1,385,396</b>	<b>17.3%</b>
13	<b>\$ 673,019</b>	<b>\$ 682,733</b>	<b>\$ 597,465</b>	<b>\$ 85,268</b>	<b>\$ 2,975,860</b>	<b>22.9%</b>
14	<u>Non Operating Revenue and Expense ~</u>					
15			274,890	(274,890)	1,125,000	0.0%
16				-		
17						
18	(387,343)	(668,602)	(1,220,762)	552,160	(4,885,000)	13.7%
19	<b>\$ (387,343)</b>	<b>\$ (668,602)</b>	<b>\$ (945,872)</b>	<b>\$ 277,270</b>	<b>\$ (3,760,000)</b>	<b>17.8%</b>
20	<b>285,676</b>	<b>14,131</b>	<b>(348,407)</b>	<b>362,538</b>	<b>(784,140)</b>	
21		1,358,079	1,358,079		1,358,079	
22		<b>\$ 1,372,210</b>	<b>\$ 1,009,672</b>	<b>362,538</b>	<b>\$ 573,939</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**  
**Three Months Ending March 31, 2022**

Percentage of year passed: 25%

	YTD March 2021	YTD March 2022	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent	
1	<u>Operating Revenues</u>						
2	720,767	795,270	793,957	1,313	3,177,100	25.0%	
3	(5,979)	20,336	37,860	(17,524)	151,500	13.4%	
4	<b>714,788</b>	<b>815,606</b>	<b>831,817</b>	<b>(16,211)</b>	<b>3,328,600</b>	<b>24.5%</b>	
5	<u>Operating Expenses</u>						
6	292,904	351,379	358,198	6,819	1,433,367	24.5%	
7	100,461	84,251	104,583	20,332	418,500	20.1%	
8	20,265	45,032	33,936	(11,096)	135,800	33.2%	
9	47,810	46,904	56,502	9,598	226,100	20.7%	
10	78,976	195,637	186,400 (1)	(9,237)	373,700	52.4%	
11	240,242	240,242	240,242 (2)	-	1,010,187	23.8%	
12	<b>780,658</b>	<b>963,445</b>	<b>979,861</b>	<b>16,416</b>	<b>3,597,654</b>	<b>26.8%</b>	
13	<b>Revenues over (under) expenses-operating only</b>	<b>\$ (65,870)</b>	<b>\$ (147,839)</b>	<b>\$ (148,044)</b>	<b>\$ 205</b>	<b>\$ (269,054)</b>	<b>54.9%</b>
14	<u>Non Operating Revenue and Expense ~</u>						
15	582,610	333,592	1,298,480	(964,888)	5,196,000	6.4%	
16	(2,183)			-			
17	(338,361)	(202,343)	(1,317,848)	1,115,505	(5,273,500)	3.8%	
18	<b>242,066</b>	<b>131,249</b>	<b>(19,368)</b>	<b>150,617</b>	<b>(77,500)</b>	<b>-169.4%</b>	
19	<b>176,196</b>	<b>(16,590)</b>	<b>(167,412)</b>	<b>150,822</b>	<b>(346,554)</b>		
20		6,523,503	6,523,503		6,523,503		
21	<b>Fund Balance at period end</b>	<b>\$ 6,506,913</b>	<b>\$ 6,356,091</b>	<b>150,822</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.

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