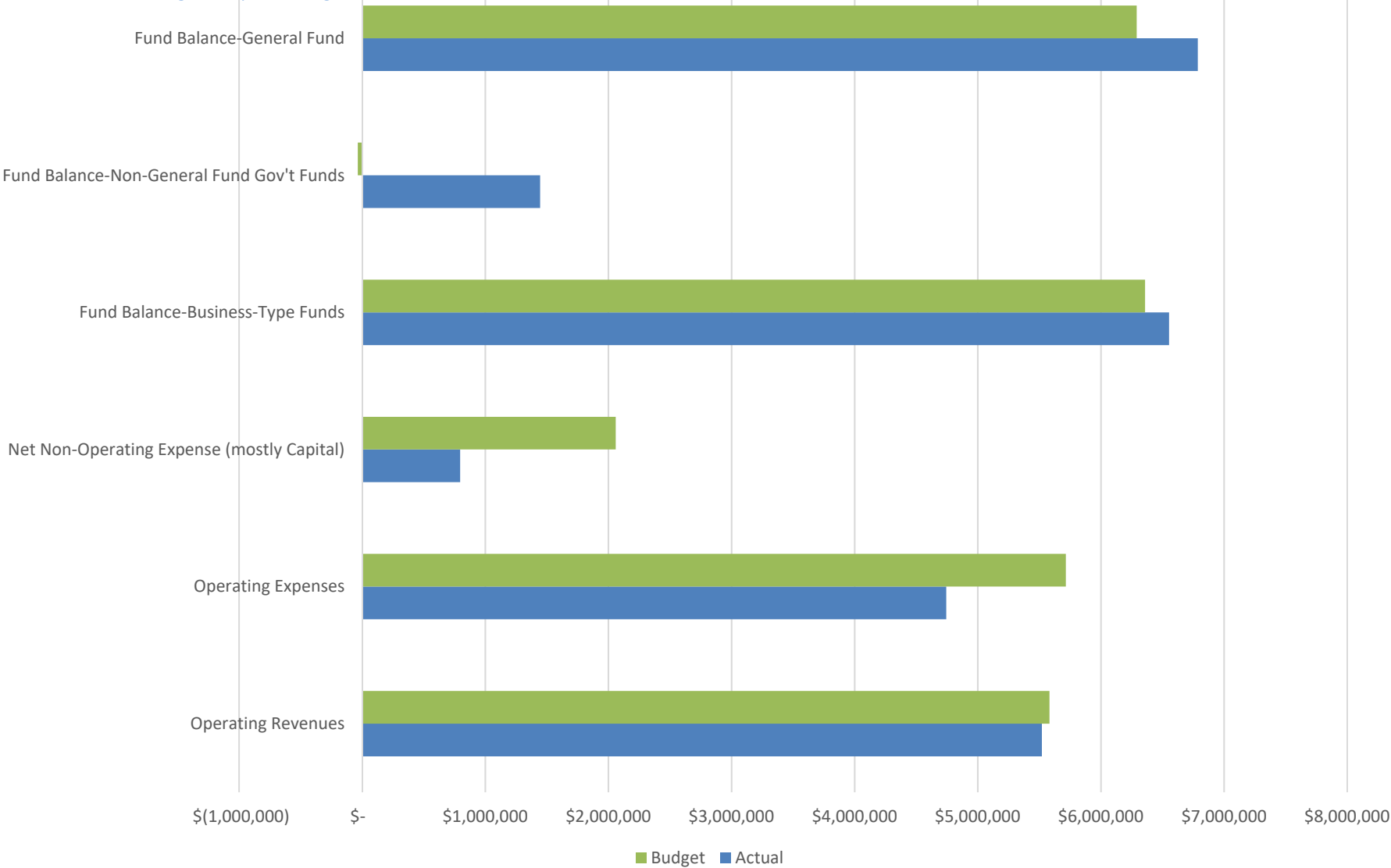


Budget to Actual Tracking-All Funds Four Months Ending April 30, 2022

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
Four Months Ending April 30, 2022

Percentage of year passed: 33%

	YTD April 2021	YTD April 2022	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
<u>Operating Revenues</u>						
1 Tax Revenue (Sales, Lodging, Franchise fees)	\$ 1,752,084	\$ 1,796,978	\$ 1,821,620	(1) \$ (24,642)	\$ 6,420,596	28.0%
3 Fees for General Services	71,711	51,250	75,553	(24,303)	226,750	22.6%
4 Fines & Forfeitures	16,710	10,680	21,325	(10,645)	64,000	16.7%
5 Licenses and Permits	17,226	15,463	12,662	2,801	38,000	40.7%
6 County sales tax and other intergovernmental revenue	971,674	1,011,568	939,295	72,273	3,483,526	29.0%
7 Fees for Recreation & Event Services	62,007	268,663	318,133	(49,470)	954,783	28.1%
8 Miscellaneous Revenue	48,647	37,713	53,479	(15,766)	160,500	23.5%
9 Total Operating Revenues	2,940,059	3,192,315	3,242,067	(49,752)	11,348,155	28.1%
<u>Operating Expenses</u>						
11 Cost of Sales	2,550	26,095	50,813	24,718	152,501	17.1%
12 Personnel	1,740,744	2,086,114	2,491,334	405,220	7,476,996	27.9%
13 Contracted Services	304,481	314,263	389,102	74,839	1,167,750	26.9%
14 Supplies & Materials	112,043	130,704	131,164	460	393,650	33.2%
15 Utilities	132,599	121,529	152,706	31,177	458,300	26.5%
16 Other Operating Costs ^	326,853	476,932	625,285	(2) 148,353	1,642,788	29.0%
17 Financing Obligations	53,944	40,458	40,458	(3) -	253,567	16.0%
18 Total Operating Expenses	2,673,214	3,196,095	3,880,862	684,767	11,545,552	27.7%
19 Revenues over (under) expenses-operating only	\$ 266,845	\$ (3,780)	\$ (638,795)	\$ 635,015	\$ (197,397)	1.9%
<u>Non Operating Revenue and Expense ~</u>						
21 Capital Revenue	8,789	9,726	3,332	6,394	10,000	97.3%
22 Grant Revenue	74,917	21,201	269,677	(248,476)	809,354	2.6%
23 Net Transfers out (transfer made at year end)				-	(2,757,000)	0.0%
24 Capital Expenditures (\$500 - \$4,999)	(22,084)	(73,660)	(97,761)	24,101	(293,400)	25.1%
25 Capital Purchases & Improvements (\$5,000 +)	(114,713)	(90,235)	(169,850)	79,615	(509,750)	17.7%
26 Total (net) Non Operating Revenues & Expenses	\$ (53,091)	\$ (132,968)	\$ 5,398	\$ (138,366)	\$ (2,740,796)	4.9%
27 Revenues over (under) expenses	213,754	(136,748)	(633,397)	496,649	(2,938,193)	
28 Fund Balance at 1/1/21 (Unrestricted)		6,924,055	6,924,055		6,924,055	
29 Fund Balance at period end		\$ 6,787,307	\$ 6,290,658	496,649	\$ 3,985,862	

* 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
Four Months Ending April 30, 2022

Percentage of year passed: 33%

	YTD April 2021	YTD April 2022	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
<u>Operating Revenues</u>						
1 Tax Revenue	\$ 1,123,585	\$ 1,161,761	\$ 1,110,143	(1) \$ 51,618	\$ 4,022,256	28.9%
3 Fees Services	12,269	27,178	9,996	17,182	30,000	90.6%
4 Highway Users Tax & other intergovernmental revenues	63,442	72,193	109,956	(37,763)	330,000	21.9%
5 Miscellaneous Revenue	(366)		1,333	(1,333)	4,000	0.0%
6 Total Operating Revenues	1,198,930	1,261,132	1,231,428	29,704	4,386,256	28.8%
<u>Operating Expenses</u>						
8 Personnel	131,001	124,460	137,310	12,850	412,096	30.2%
9 Contracted Services	70,834	138,348	183,926	45,578	552,000	25.1%
10 Supplies & Materials	14,559	9,997	13,428	3,431	40,300	24.8%
11 Other Operating Costs ^	93,454	61,911	251,283	189,372	754,000	8.2%
12 Total Operating Expenses	309,848	334,716	585,947	251,231	1,758,396	19.0%
13 Revenues over (under) expenses-operating only	\$ 889,082	\$ 926,416	\$ 645,481	\$ 280,935	\$ 2,627,860	35.3%
<u>Non Operating Revenue and Expense ~</u>						
15 Grant Revenue			383,187	(383,187)	1,150,000	0.0%
16 Capital Revenue				-		
17 Net Transfers In (transfer made at year end)					2,757,000	
18 Capital Purchases & Improvements (\$5,000 +)	(613,218)	(838,634)	(2,422,349)	1,583,715	(7,269,000)	11.5%
19 Total (net) Non Operating Revenues & Expenses	\$ (613,218)	\$ (838,634)	\$ (2,039,162)	\$ 1,200,528	\$ (3,362,000)	24.9%
20 Revenues over (under) expenses	275,864	87,782	(1,393,681)	1,481,463	(734,140)	
21 Fund Balance at 1/1/21 (Unrestricted)		1,358,079	1,358,079		1,358,079	
22 Fund Balance at period end		\$ 1,445,861	\$ (35,602)	1,481,463	\$ 623,939	

* 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
Four Months Ending April 30, 2022

Percentage of year passed: 33%

	YTD April 2021	YTD April 2022	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
1	<u>Operating Revenues</u>					
2	974,182	1,037,035	1,058,610	(21,575)	3,177,100	32.6%
3	(5,408)	29,444	50,480	(21,036)	151,500	19.4%
4	968,774	1,066,479	1,109,090	(42,611)	3,328,600	32.0%
5	<u>Operating Expenses</u>					
6	412,819	471,158	477,597	6,439	1,433,367	32.9%
7	121,883	116,471	139,444	22,973	418,500	27.8%
8	28,739	56,472	45,249	(11,223)	135,800	41.6%
9	67,567	65,218	75,337	10,119	226,100	28.8%
10	116,171	207,258	207,200 (1)	(58)	373,700	55.5%
11	266,120	296,084	303,790 (2)	7,706	1,010,187	29.3%
12	1,013,299	1,212,661	1,248,617	35,956	3,597,654	33.7%
13	\$ (44,525)	\$ (146,182)	\$ (139,527)	\$ (6,655)	\$ (269,054)	54.3%
14	<u>Non Operating Revenue and Expense ~</u>					
15	756,881	454,489	1,731,307	(1,276,818)	5,196,000	8.7%
16	(2,183)			-		
17	(390,329)	(278,787)	(1,757,130)	1,478,343	(5,273,500)	5.3%
18	\$ 364,369	\$ 175,702	\$ (25,823)	\$ 201,525	\$ (77,500)	-226.7%
19	319,844	29,520	(165,350)	194,870	(346,554)	
20		6,523,503	6,523,503		6,523,503	
21		\$ 6,553,023	\$ 6,358,153	194,870	\$ 6,176,949	

* 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.