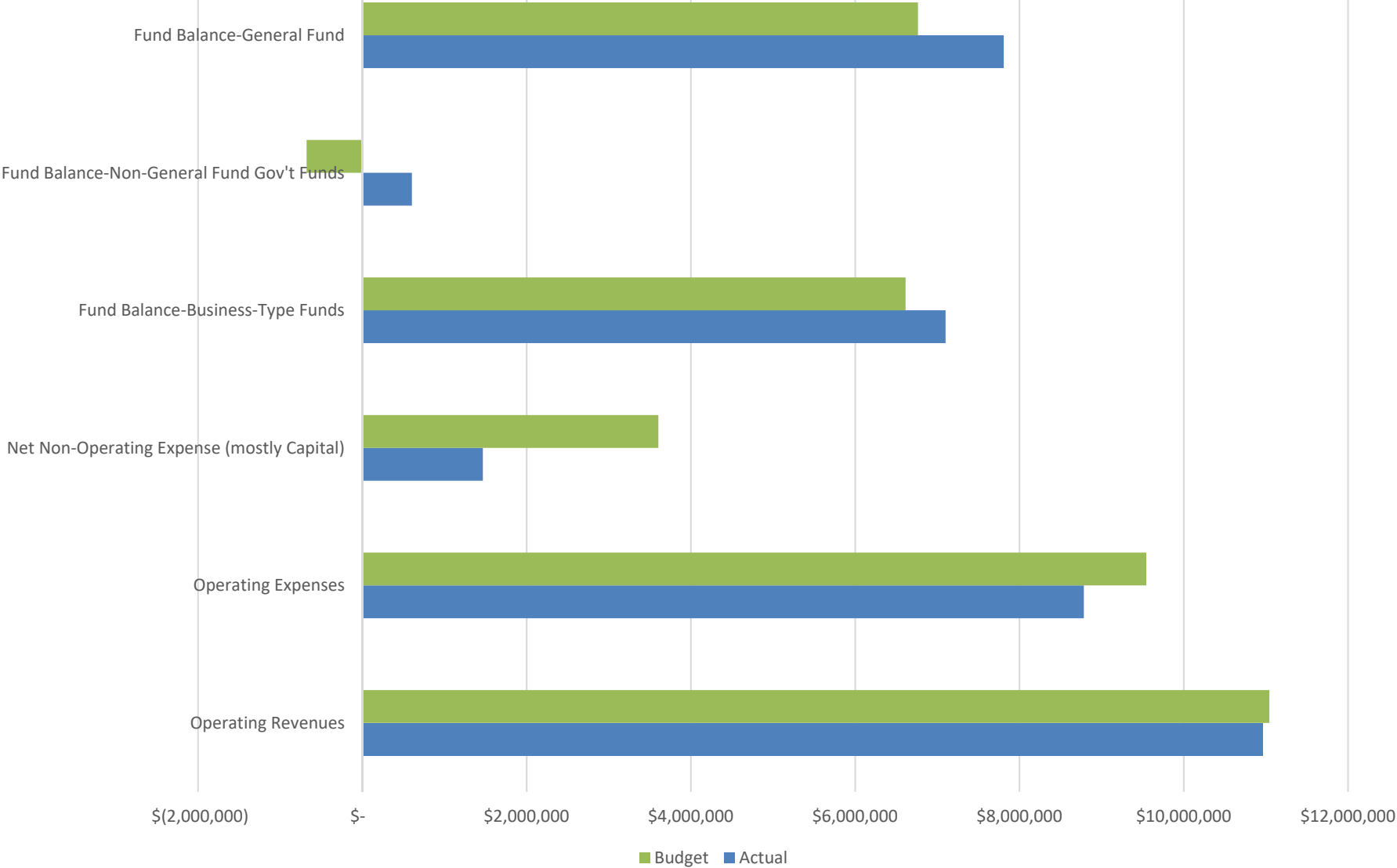


Budget to Actual Tracking-All Funds Seven Months Ending July 31, 2022

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
Seven Months Ending July 31, 2022

Percentage of year passed: 58%

	YTD July 2021	YTD July 2022	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
<u>Operating Revenues</u>						
1 Tax Revenue (Sales, Lodging, Franchise fees)	\$ 3,395,997	\$ 3,490,735	\$ 3,671,885	(1) \$ (181,150)	\$ 6,420,596	54.4%
3 Fees for General Services	127,410	101,002	132,218	(31,216)	226,750	44.5%
4 Fines & Forfeitures	28,361	21,054	37,318	(16,264)	64,000	32.9%
5 Licenses and Permits	75,183	83,825	22,158	61,667	38,000	220.6%
6 County sales tax and other intergovernmental revenue	1,919,112	2,058,567	2,031,244	27,323	3,483,526	59.1%
7 Fees for Recreation & Event Services	212,858	538,583	556,733	(18,150)	954,783	56.4%
8 Miscellaneous Revenue	131,579	74,463	93,588	(19,125)	160,500	46.4%
9 Total Operating Revenues	5,890,500	6,368,229	6,545,144	(176,915)	11,348,155	56.1%
<u>Operating Expenses</u>						
11 Cost of Sales	50,943	77,762	88,923	11,161	152,501	51.0%
12 Personnel	3,402,760	4,018,320	4,359,835	341,515	7,476,996	53.7%
13 Contracted Services	519,742	588,092	680,928	92,836	1,167,750	50.4%
14 Supplies & Materials	175,142	245,363	229,537	(15,826)	393,650	62.3%
15 Utilities	245,186	215,059	267,235	52,176	458,300	46.9%
16 Other Operating Costs ^	618,448	715,939	957,751	241,812	1,642,788	43.6%
17 Financing Obligations	129,885	129,883	129,883	(2)	253,567	51.2%
18 Total Operating Expenses	5,142,106	5,990,418	6,714,092	723,674	11,545,552	51.9%
19 Revenues over (under) expenses-operating only	\$ 748,394	\$ 377,811	\$ (168,948)	\$ 546,759	\$ (197,397)	-191.4%
<u>Non Operating Revenue and Expense ~</u>						
21 Capital Revenue	41,541	19,314	5,831	13,483	10,000	193.1%
22 Grant Revenue	868,352	812,149	471,934	340,215	809,354	100.3%
23 Net Transfers out (transfer made at year end)				-	(2,757,000)	0.0%
24 Capital Expenditures (\$500 - \$4,999)	(50,190)	(166,995)	(171,082)	4,087	(293,400)	56.9%
25 Capital Purchases & Improvements (\$5,000 +)	(122,261)	(156,998)	(297,238)	140,240	(509,750)	30.8%
26 Total (net) Non Operating Revenues & Expenses	\$ 737,442	\$ 507,470	\$ 9,445	\$ 498,025	\$ (2,740,796)	-18.5%
27 Revenues over (under) expenses	1,485,836	885,281	(159,503)	1,044,784	(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		\$ 7,809,336	\$ 6,764,552	1,044,784	\$ 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) 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
Seven Months Ending July 31, 2022

Percentage of year passed: 58%

	YTD July 2021	YTD July 2022	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
1	<u>Operating Revenues</u>					
2	\$ 2,198,569	\$ 2,247,632	\$ 2,345,377	(1) \$ (97,745)	\$ 4,022,256	55.9%
3	38,996	43,262	17,493	25,769	30,000	144.2%
4	139,808	138,205	192,423	(54,218)	330,000	41.9%
5			2,332	(2,332)	4,000	0.0%
6	2,377,373	2,429,099	2,557,625	(128,526)	4,386,256	55.4%
7	<u>Operating Expenses</u>					
8	240,351	241,610	240,293	(1,317)	412,096	58.6%
9	138,703	330,025	321,871	(8,154)	552,000	59.8%
10	37,076	21,067	23,499	2,432	40,300	52.3%
11	167,345	323,362	439,744	116,382	754,000	42.9%
12	583,475	916,064	1,025,407	109,343	1,758,396	52.1%
13	\$ 1,793,898	\$ 1,513,035	\$ 1,532,218	\$ (19,183)	\$ 2,627,860	57.6%
14	<u>Non Operating Revenue and Expense ~</u>					
15	699,985	52,432	670,577	(618,145)	1,150,000	4.6%
16	8,815	-		-		
17					2,757,000	
18	(2,987,020)	(2,318,870)	(4,239,110)	1,920,240	(7,269,000)	31.9%
19	\$ (2,278,220)	\$ (2,266,438)	\$ (3,568,533)	\$ 1,302,095	\$ (3,362,000)	67.4%
20	(484,322)	(753,403)	(2,036,315)	1,282,912	(734,140)	
21		1,358,079	1,358,079		1,358,079	
22		\$ 604,676	\$ (678,236)	1,282,912	\$ 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
Seven Months Ending July 31, 2022

Percentage of year passed: 58%

	YTD July 2021	YTD July 2022	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
1	<u>Operating Revenues</u>					
2	1,979,043	2,099,350	1,852,567	246,783	3,177,100	66.1%
3	58,519	65,056	88,340	(23,284)	151,500	42.9%
4	2,037,562	2,164,406	1,940,907	223,499	3,328,600	65.0%
5	<u>Operating Expenses</u>					
6	765,321	893,790	835,795	(57,995)	1,433,367	62.4%
7	219,839	213,254	244,027	30,773	418,500	51.0%
8	66,876	101,968	79,185	(22,783)	135,800	75.1%
9	127,377	110,813	131,839	21,026	226,100	49.0%
10	188,602	262,316	217,904 (1)	(44,412)	373,700	70.2%
11	306,941	296,084	296,084 (2)	-	1,010,187	29.3%
12	1,674,956	1,878,225	1,804,834	(73,391)	3,597,654	52.2%
13	\$ 362,606	\$ 286,181	\$ 136,073	\$ 150,108	\$ (269,054)	-106.4%
14	<u>Non Operating Revenue and Expense ~</u>					
15	1,224,383	838,588	3,029,788	(2,191,200)	5,196,000	16.1%
16	(3,617)			-		
17	(480,487)	(547,924)	(3,074,978)	2,527,054	(5,273,500)	10.4%
18	\$ 740,279	\$ 290,664	\$ (45,190)	\$ 335,854	\$ (77,500)	-375.1%
19	1,102,885	576,845	90,883	485,962	(346,554)	
20		6,523,503	6,523,503		6,523,503	
21		\$ 7,100,348	\$ 6,614,386	485,962	\$ 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.