

### City of Salida Budget Tracking Analysis

### **Combined Funds: General and Lodging Tax Funds**

### **Eight Months Ending August 31, 2022**

Percentage of year passed:

67%

1	Operating Revenues	Y	TD August 2021	Y	TD August 2022	ΥT	「D Budget *		F	TD Budget Variance Favorable nfavorable)	Aı	nual Budget	% Spent
2	Tax Revenue (Sales, Lodging, Franchise fees)	\$	3.956.125	Ф	4,114,486	Ф	4,204,254	(1)	Ф	(89,768)	Ф	6,420,596	64.1%
3	Fees for General Services	Ψ	149,234	Ψ	115,431	Ψ	151,106	(1)	Ψ	(35,675)	Ψ	226,750	50.9%
4	Fines & Forfeitures		31,516		24.930		42,650			(17,720)		64.000	39.0%
5	Licenses and Permits		76,525		87,531		25,323			62,208		38,000	230.3%
6	County sales tax and other intergovernmental revenue		2,251,035		2,460,590		2,321,422			139,168		3,483,526	70.6%
7	Fees for Recreation & Event Services		300,269		673.062		636,267			36,795		954,783	70.6%
8	Miscellaneous Revenue		142.765		176,569		106,957			69,612		160,500	110.0%
9	Total Operating Revenues	_	6,907,469		7,652,599		7,487,979			164,620		11,348,155	67.4%
9	Total Operating Revenues		0,907,409		7,052,599		1,401,919			104,020		11,346,133	07.470
10	Operating Expenses												
11	Cost of Sales		66,261		109,732		101,627			(8,105)		152,501	72.0%
12	Personnel		3.901.824		4,652,918		4,982,668			329.750		7,476,996	62.2%
13	Contracted Services		567,853		629,805		778,204			148,399		1,167,750	53.9%
14	Supplies & Materials		213,737		285,156		262,328			(22,828)		393,650	72.4%
15	Utilities		283.798		252,438		305,411			52.973		458.300	55.1%
16	Other Operating Costs ^		685,389		997,369		1,094,538			97,169		1,642,788	60.7%
17	Financing Obligations		137,312		129,883		130,000	(2)		117		253,567	51.2%
18	Total Operating Expenses		5,856,174		7,057,301		7,654,776	(2)		597,475		11,545,552	61.1%
10	Total Operating Expenses		3,030,174		7,007,001		7,004,770			391,413		11,040,002	01.170
19	Revenues over (under) expenses-operating only	\$	1,051,295	\$	595,298	\$	(166,797)		\$	762,095	\$	(197,397)	-301.6%
20	Non Operating Revenue and Expense ~												
21	Capital Revenue		87,756		19,314		6,664			12,650		10,000	193.1%
22	Grant Revenue		869,352		812,549		539,353			273,196		809,354	100.4%
23	Net Transfers out (transfer made at year end)		ŕ		,		,			· -		(2,757,000)	0.0%
24	Capital Expenditures (\$500 - \$4,999)		(53,630)		(187,248)		(195,522)			8,274		(293,400)	63.8%
25	Capital Purchases & Improvements (\$5,000 +)		(128,559)		(157,965)		(339,700)			181,735		(509,750)	31.0%
26	Total (net) Non Operating Revenues & Expenses	\$	774,919	\$	486,650	\$	10,795		\$		\$	(2,740,796)	-17.8%
												,	
27	Revenues over (under) expenses		1,826,214		1,081,948		(156,002)			1,237,950		(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			\$	8,006,003	\$	6,768,053			1,237,950	\$	3,985,862	

<sup>\*</sup> YTD budget spread evenly throughout year except as noted in (1) and (2) below

<sup>(1)</sup> Tax revenue budget spread in the same (seasonal) proportion as actual collections in previous year.

<sup>(2)</sup> Financing Obligations budget spread based on when debt payments are due.

<sup>~</sup> 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.

<sup>^</sup> 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, subcriptions, etc.

## City of Salida Budget Tracking Analysis

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

### **Eight Months Ending August 31, 2022**

Percentage of year passed:

67%

4	Or section Decreases	Y	TD August 2021	Y	TD August 2022	ΥT	D Budget *		۱ F	TD Budget /ariance avorable favorable)	A	nual Budget	% Spent
2	Operating Revenues  Tax Revenue	\$	2.569.959	\$	2.647.013	\$	2,626,553	(1)	φ	20.460	Ф	4,022,256	65.8%
2	Fees Services	Ф	46.870	Ф	48,867	Ф	19,992	(1)	Ф	28,875	Ф	30,000	162.9%
1	Highway Users Tax & other intergovernmental revenues		159,493		158.632		219.912			(61,280)		330.000	48.1%
5	Miscellaneous Revenue		(76)		3,648		2.666			982		4,000	91.2%
6	Total Operating Revenues		2,776,246		2,858,160		2,869,123			(10,963)		4,386,256	65.2%
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7	Operating Expenses												
8	Personnel		272,335		286,363		274,621			(11,742)		412,096	69.5%
9	Contracted Services		152,599		392,188		367,853			(24,335)		552,000	71.0%
10	Supplies & Materials		40,025		29,969		26,856			(3,113)		40,300	74.4%
11	Other Operating Costs ^		174,365		335,241		502,565			167,324		754,000	44.5%
12	Total Operating Expenses		639,324		1,043,761		1,171,895			128,134		1,758,396	59.4%
13	Revenues over (under) expenses-operating only	\$	2,136,922	\$	1,814,399	\$	1,697,228		\$	117,171	\$	2,627,860	69.0%
14	Non Operating Revenue and Expense ~												
15	Grant Revenue		699,985		52,432		766,373			(713,941)		1,150,000	4.6%
16	Capital Revenue		36,070							-			
17	Net Transfers In (transfer made at year end)									-		2,757,000	
18	Capital Purchases & Improvements (\$5,000 +)		(3,157,714)		(2,997,424)		(4,844,697)			1,847,273		(7,269,000)	41.2%
19	Total (net) Non Operating Revenues & Expenses	\$	(2,421,659)	\$	(2,944,992)	\$	(4,078,324)		\$	1,133,332	\$	(3,362,000)	87.6%
20	Revenues over (under) expenses		(284,737)		(1,130,593)		(2,381,096)			1,250,503		(734,140)	
21	Fund Balance at 1/1/21 (Unrestricted)		(== :,: 31)		1,358,079		1,358,079			,,		1,358,079	
22	Fund Balance at period end			\$	227,486	\$	(1,023,017)			1,250,503	\$	623,939	

<sup>\*</sup> YTD budget spread evenly throughout year except as noted in (1)

<sup>(1)</sup> Tax revenue budget spread in the same (seasonal) proportion as actual collections in previous year.

<sup>~</sup> 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.

<sup>^</sup> 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 Eight Months Ending August 31, 2022

Percentage of year passed:

67%

		Y	TD August 2021	Y	TD August 2022	Y	ΓD Budget *		YTD Budget Variance Favorable (Unfavorable)	A	Anual Budget	% Spent
1	Operating Revenues											
2	Fees for General Services		2,343,869		2,460,075		2,117,219		342,856		3,177,100	77.4%
3	Miscellaneous Revenue		60,458		160,637		100,960		59,677		151,500	106.0%
4	Total Operating Revenues		2,404,327		2,620,712		2,218,179		402,533		3,328,600	78.7%
5	Operating Expenses											
6	Personnel		868,212		1,035,685		955,195		(80,490)		1,433,367	72.3%
7	Contracted Services		236,851		225,934		278,888		52,954		418,500	54.0%
8	Supplies & Materials		79,731		109,782		90,497		(19,285)		135,800	80.8%
9	Utilities		153,077		136,479		150,673		14,194		226,100	60.4%
10	Other Operating Costs		202,851		273,660		249,034	(1)	(24,626)		373,700	73.2%
11	Financing Obligations		394,215		296,084		297,000	(2)	916		1,010,187	29.3%
12	Total Operating Expenses		1,934,937		2,077,624		2,021,287		(56,337)		3,597,654	57.7%
13	Revenues over (under) expenses-operating only	\$	469,390	\$	543,088	\$	196,892		\$ 346,196	\$	(269,054)	-201.9%
14	Non Operating Revenue and Expense ~											
15	Capital Revenue (dev't fees, financing proceeds)		1,619,831		893,676		3,462,614		(2,568,938)		5,196,000	17.2%
16	Capital Expenditures (\$500 - \$4,999)		(5,068)		(1,395)				(1,395)			
17	Capital Purchases & Improvements (\$5,000 +)		(716,387)		(864,886)		(3,514,260)		2,649,374		(5,273,500)	16.4%
18	Total (net) Non Operating Revenues & Expenses	\$	898,376	\$	27,395	\$	(51,646)		\$ 79,041	\$	(77,500)	-35.3%
19	Revenues over (under) expenses		1,367,766		570,483		145,246	_	425,237		(346,554)	
20	Fund Balance at 1/1/21 (Unrestricted)				6,523,503		6,523,503				6,523,503	
21	Fund Balance at period end			\$	7,093,986	\$	6,668,749	_	425,237	\$	6,176,949	

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

<sup>(1)</sup> 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.

<sup>(2)</sup> Financing Obligations budget spread based on when debt payments are due.

<sup>~</sup> 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.

<sup>^</sup> Operating Costs includes all costs of running government not broken out in other line items to include insurance, repairs & maintenance, lease expense, training, etc.