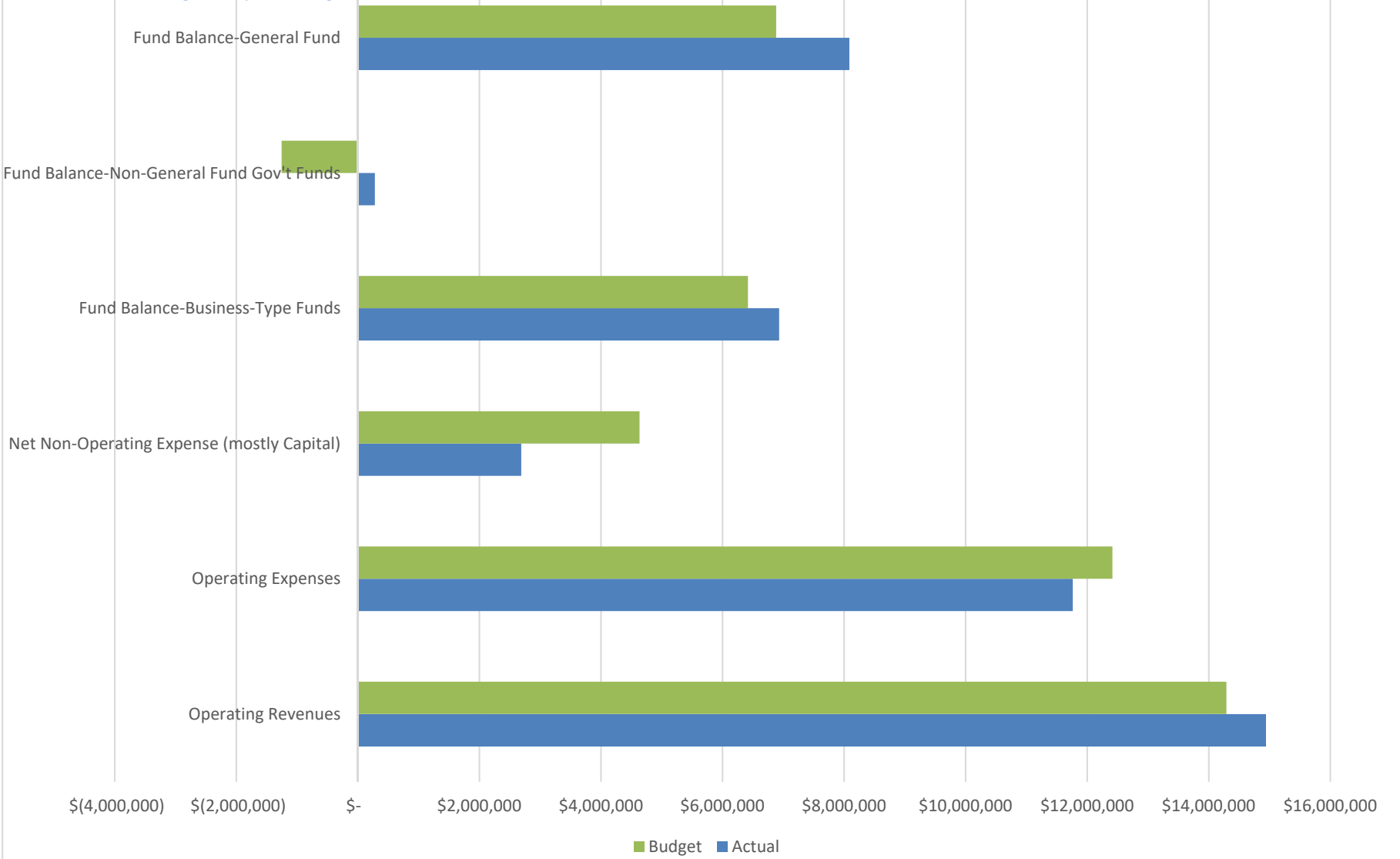


Budget to Actual Tracking-All Funds Nine Months Ending September 30, 2022

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
Nine Months Ending September 30, 2022

Percentage of year passed: 75%

	YTD September 2021	YTD September 2022	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
1 <u>Operating Revenues</u>						
2 Tax Revenue (Sales, Lodging, Franchise fees)	\$ 4,508,516	\$ 4,636,930	\$ 4,813,521	(1) \$ (176,591)	\$ 6,420,596	72.2%
3 Fees for General Services	160,810	135,284	169,994	(34,710)	226,750	59.7%
4 Fines & Forfeitures	37,390	28,791	47,981	(19,190)	64,000	45.0%
5 Licenses and Permits	79,155	93,191	28,489	64,702	38,000	245.2%
6 County sales tax and other intergovernmental revenue	2,582,595	2,790,969	2,611,599	179,370	3,483,526	80.1%
7 Fees for Recreation & Event Services	350,843	758,138	715,800	42,338	954,783	79.4%
8 Miscellaneous Revenue	167,225	187,559	120,327	67,232	160,500	116.9%
9 Total Operating Revenues	7,886,534	8,630,862	8,507,711	123,151	11,348,155	76.1%
10 <u>Operating Expenses</u>						
11 Cost of Sales	71,846	122,220	114,330	(7,890)	152,501	80.1%
12 Personnel	4,413,494	5,224,092	5,493,613	269,521	7,476,996	69.9%
13 Contracted Services	651,786	692,958	875,479	182,521	1,167,750	59.3%
14 Supplies & Materials	237,396	326,583	295,119	(31,464)	393,650	83.0%
15 Utilities	324,671	292,930	343,588	50,658	458,300	63.9%
16 Other Operating Costs ^	968,509	1,064,934	1,231,355	166,421	1,642,788	64.8%
17 Financing Obligations	207,049	207,047	207,047	(2)	253,567	81.7%
18 Total Operating Expenses	6,874,751	7,930,764	8,560,531	629,767	11,545,552	68.7%
19 Revenues over (under) expenses-operating only	\$ 1,011,783	\$ 700,098	\$ (52,820)	\$ 752,918	\$ (197,397)	-354.7%
20 <u>Non Operating Revenue and Expense ~</u>						
21 Capital Revenue	185,608	19,314	7,497	11,817	10,000	193.1%
22 Grant Revenue	869,352	815,807	606,773	209,034	809,354	100.8%
23 Net Transfers out (transfer made at year end)				-	(2,757,000)	0.0%
24 Capital Expenditures (\$500 - \$4,999)	(71,043)	(201,865)	(219,962)	18,097	(293,400)	68.8%
25 Capital Purchases & Improvements (\$5,000 +)	(139,659)	(170,617)	(382,163)	211,546	(509,750)	33.5%
26 Total (net) Non Operating Revenues & Expenses	\$ 844,258	\$ 462,639	\$ 12,145	\$ 450,494	\$ (2,740,796)	-16.9%
27 Revenues over (under) expenses	1,856,041	1,162,737	(40,675)	1,203,412	(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		\$ 8,086,792	\$ 6,883,380	1,203,412	\$ 3,985,862	

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

(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
Nine Months Ending September 30, 2022

Percentage of year passed: 75%

	YTD September 2021	YTD September 2022	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
1	<u>Operating Revenues</u>					
2	\$ 2,944,796	\$ 3,025,056	\$ 3,015,485	(1) \$ 9,571	\$ 4,022,256	75.2%
3	46,870	50,867	22,491	28,376	30,000	169.6%
4	226,927	194,161	247,401	(53,240)	330,000	58.8%
5	(76)	3,648	2,999	649	4,000	91.2%
6	3,218,517	3,273,732	3,288,376	(14,644)	4,386,256	74.6%
7	<u>Operating Expenses</u>					
8	304,120	325,110	302,779	(22,331)	412,096	78.9%
9	164,901	468,300	413,834	(54,466)	552,000	84.8%
10	43,868	44,484	30,213	(14,271)	40,300	110.4%
11	181,098	345,007	565,386	220,379	754,000	45.8%
12	693,987	1,182,901	1,312,212	129,311	1,758,396	67.3%
13	\$ 2,524,530	\$ 2,090,831	\$ 1,976,164	\$ 114,667	\$ 2,627,860	79.6%
14	<u>Non Operating Revenue and Expense ~</u>					
15	699,985	52,432	862,170	(809,738)	1,150,000	4.6%
16	36,070	26,000		26,000		
17				-	2,757,000	
18	(3,464,376)	(3,246,783)	(5,450,284)	2,203,501	(7,269,000)	44.7%
19	\$ (2,728,321)	\$ (3,168,351)	\$ (4,588,114)	\$ 1,419,763	\$ (3,362,000)	94.2%
20	(203,791)	(1,077,520)	(2,611,950)	1,534,430	(734,140)	
21		1,358,079	1,358,079		1,358,079	
22		\$ 280,559	\$ (1,253,871)	1,534,430	\$ 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
Nine Months Ending September 30, 2022

Percentage of year passed: 75%

	YTD September 2021	YTD September 2022	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
1	<u>Operating Revenues</u>					
2	2,698,165	2,864,204	2,381,872	482,332	3,177,100	90.2%
3	62,168	176,491	113,580	62,911	151,500	116.5%
4	2,760,333	3,040,695	2,495,452	545,243	3,328,600	91.4%
5	<u>Operating Expenses</u>					
6	973,011	1,158,816	1,052,990	(105,826)	1,433,367	80.8%
7	248,659	268,778	313,749	44,971	418,500	64.2%
8	88,655	122,269	101,809	(20,460)	135,800	90.0%
9	168,936	161,783	169,507	7,724	226,100	71.6%
10	263,139	313,980	280,163 (1)	(33,817)	373,700	84.0%
11	634,457	623,600	623,600 (2)	-	1,010,187	61.7%
12	2,376,857	2,649,226	2,541,818	(107,408)	3,597,654	73.6%
13	\$ 383,476	\$ 391,469	\$ (46,366)	\$ 437,835	\$ (269,054)	-145.5%
14	<u>Non Operating Revenue and Expense ~</u>					
15	1,762,368	991,298	3,895,441	(2,904,143)	5,196,000	19.1%
16	(5,068)	(1,395)		(1,395)		
17	(785,620)	(972,682)	(3,953,543)	2,980,861	(5,273,500)	18.4%
18	\$ 971,680	\$ 17,221	\$ (58,102)	\$ 75,323	\$ (77,500)	-22.2%
19	1,355,156	408,690	(104,468)	513,158	(346,554)	
20		6,523,503	6,523,503		6,523,503	
21		\$ 6,932,193	\$ 6,419,035	513,158	\$ 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.