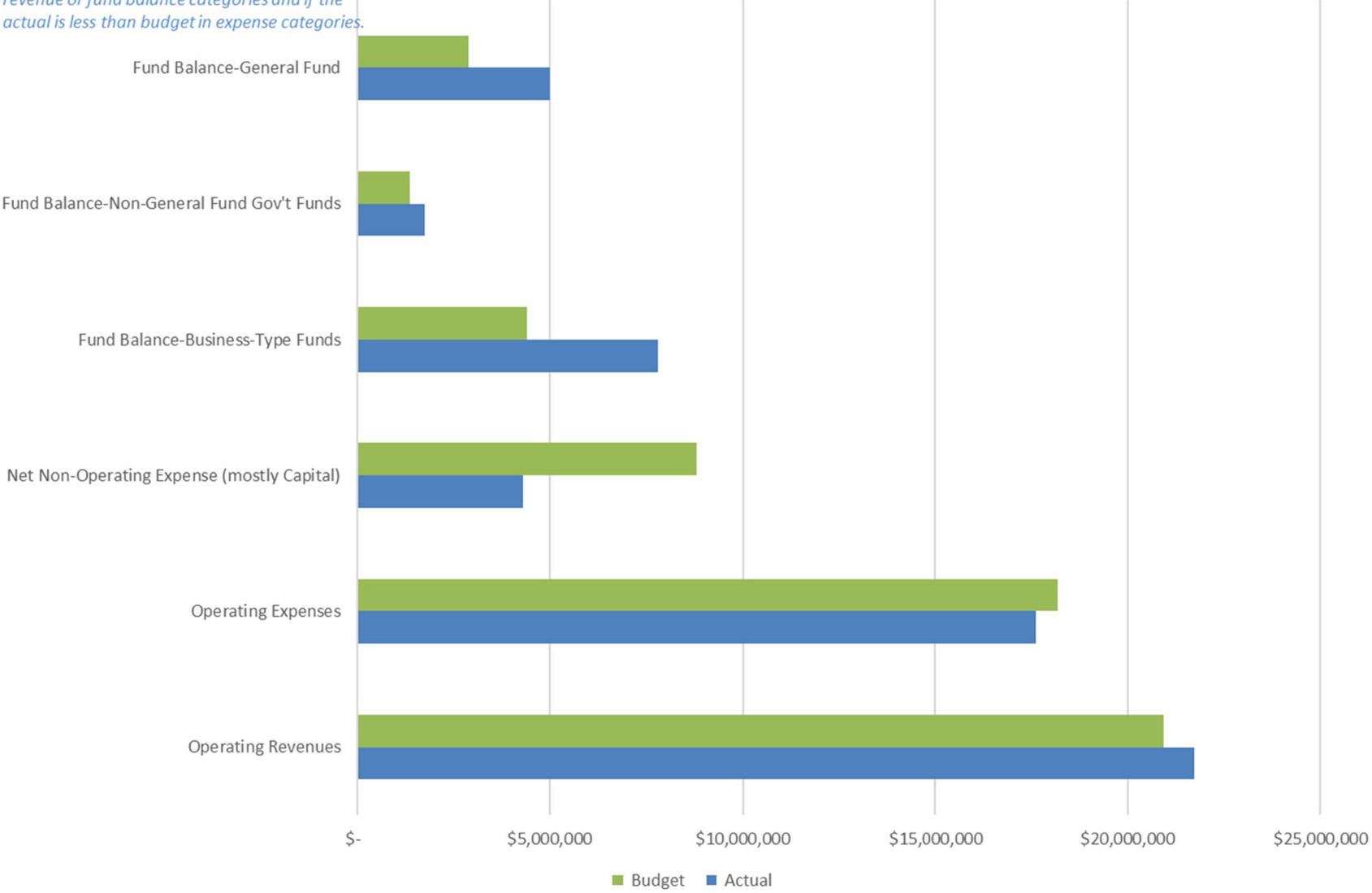


### Budget to Actual Tracking-All Funds Year Ending December 31, 2023

*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**  
**Year Ending December 31, 2023**

*Note: 2023 pre-audit books have not been fully closed out, these numbers are not final but should be materially correct.*

	YTD Dec 2022	YTD Dec 2023	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
<b>1</b>	<u>Operating Revenues</u>				
<b>2</b>	\$ 6,408,980	\$ 6,352,680	\$ 4,317	\$ 6,348,363	100.1%
<b>3</b>	187,930	165,475	(22,325)	187,800	88.1%
<b>4</b>	37,619	51,401	(2,599)	54,000	95.2%
<b>5</b>	105,443	30,538	(54,262)	84,800	36.0%
<b>6</b>	3,693,827	3,756,871	81,083	3,675,788	102.2%
<b>7</b>	998,550	1,112,881	(17,819)	1,130,700	98.4%
<b>8</b>	(92,206)	721,770	501,970	219,800	328.4%
<b>9</b>	<b>11,340,143</b>	<b>12,191,616</b>	<b>490,365</b>	<b>11,701,251</b>	<b>104.2%</b>
<b>10</b>	<u>Operating Expenses</u>				
<b>11</b>	131,502	137,636	14,865	152,501	90.3%
<b>12</b>	7,216,283	8,024,558	100,577	8,125,135	98.8%
<b>13</b>	1,046,715	1,118,085	235,565	1,353,650	82.6%
<b>14</b>	426,990	424,896	1,504	426,400	99.6%
<b>15</b>	446,407	506,348	(19,868)	486,480	104.1%
<b>16</b>	1,308,268	1,821,440	197,486	2,018,926	90.2%
<b>17</b>	240,078	218,358	(276)	218,082	100.1%
<b>18</b>	<b>10,816,243</b>	<b>12,251,321</b>	<b>529,853</b>	<b>12,781,174</b>	<b>95.9%</b>
<b>19</b>	<b>\$ 523,900</b>	<b>\$ (59,705)</b>	<b>\$ 1,020,218</b>	<b>\$ (1,079,923)</b>	<b>5.5%</b>
<b>20</b>	<u>Non Operating Revenue and Expense ~</u>				
<b>21</b>	21,159	96,885	86,885	10,000	968.9%
<b>22</b>	1,044,317	17,379	(22,621)	40,000	43.4%
<b>23</b>	(1,684,874)	(1,380,000)	832,000	(2,212,000)	0.0%
<b>24</b>	(277,708)	(233,984)	(6,084)	(227,900)	102.7%
<b>25</b>	(202,680)	(276,184)	193,816	(470,000)	58.8%
<b>26</b>	<b>\$ (1,099,786)</b>	<b>\$ (1,775,904)</b>	<b>\$ 1,083,996</b>	<b>\$ (2,859,900)</b>	<b>62.1%</b>
<b>27</b>	<b>(575,886)</b>	<b>(1,835,609)</b>	<b>2,104,214</b>	<b>(3,939,823)</b>	
<b>28</b>		6,830,231		6,830,231	
<b>29</b>		<b>\$ 4,994,622</b>	<b>2,104,214</b>	<b>\$ 2,890,408</b>	

~ Non operating revenues and expenses are related to capital equipment or projects and interfund transfers  
Amounts can fluctuate greatly from year to year.

^ Operating Costs includes all costs of running government not broken out in other line items to include Airport contribution, 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						
Year Ending December 31, 2023						
<i>Note: 2023 pre-audit books have not been fully closed out, these numbers are not final but should be materially correct.</i>						
		YTD Dec 2022	YTD Dec 2023	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
1	<u>Operating Revenues</u>					
2	Tax Revenue	\$ 3,995,774	\$ 4,665,916	\$ 2,263	\$ 4,663,653	100.0%
3	Fees Services	74,655	42,618	(12,382)	55,000	77.5%
4	License & Permits	-	228,600	1,600	227,000	
5	Highway Users Tax & other intergovernmental revenues	314,865	334,483	9,483	325,000	102.9%
6	Miscellaneous Revenue	6,885	9,629	629	9,000	107.0%
7	<b>Total Operating Revenues</b>	<b>\$ 4,392,179</b>	<b>\$ 5,281,246</b>	<b>\$ 1,593</b>	<b>\$ 5,279,653</b>	<b>100.0%</b>
	<u>Operating Expenses</u>					
8	Personnel	440,509	519,906	(9,508)	510,398	101.9%
9	Contracted Services	756,441	527,280	7,720	535,000	98.6%
10	Supplies & Materials	52,994	43,314	3,686	47,000	92.2%
11	Other Operating Costs ^	486,490	264,254	142,546	406,800	65.0%
12	<b>Total Operating Expenses</b>	<b>\$ 1,736,434</b>	<b>\$ 1,354,754</b>	<b>\$ 144,444</b>	<b>\$ 1,499,198</b>	<b>90.4%</b>
13	<b>Revenues over (under) expenses-operating only</b>	<b>\$ 2,655,745</b>	<b>\$ 3,926,492</b>	<b>\$ 146,037</b>	<b>\$ 3,780,455</b>	<b>103.9%</b>
14	<u>Non Operating Revenue and Expense ~</u>					
15	Grant Revenue	93,932	709,910	(3,624,348)	4,334,258	16.4%
16	Capital Revenue	51,000	1,175,412	(3,324,588)	4,500,000	
17	Net Transfers In (transfer made at year end)	1,684,874	1,380,000	(832,000)	2,212,000	
18	Capital Purchases & Improvements (\$5,000 +)	(4,483,791)	(7,147,298)	8,039,702	(15,187,000)	47.1%
19	<b>Total (net) Non Operating Revenues &amp; Expenses</b>	<b>\$ (2,653,985)</b>	<b>\$ (3,881,976)</b>	<b>\$ 258,766</b>	<b>\$ (4,140,742)</b>	<b>93.8%</b>
20	<b>Revenues over (under) expenses</b>	<b>1,760</b>	<b>44,516</b>	<b>404,803</b>	<b>(360,287)</b>	
21	Fund Balance at 1/1/23		1,701,357		1,701,357	
22	<b>Fund Balance at period end</b>		<b>\$ 1,745,873</b>	<b>404,803</b>	<b>\$ 1,341,070</b>	
~ Non operating revenues and expenses are related to capital equipment or projects and interfund transfers Amounts can fluctuate greatly from year to year.						
^ Operating Costs includes all costs of running government not broken out in other line items to include Airport contribution, staff training, subscriptions, travel costs, Repairs & Maintenance, lease expense, bank fees, advertising, publications, subscriptions, etc.						

City of Salida						
Budget Tracking Analysis - Business-Like Fund Types						
Combined Funds: Water and Wastewater						
Year Ending December 31, 2023						
<i>Note: 2023 pre-audit books have not been fully closed out, these numbers are not final but should be materially correct.</i>						
		YTD Dec 2022	YTD Dec 2023	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
1	<u>Operating Revenues</u>					
2	Fees for General Services	3,980,873	4,098,768	311,342	3,787,426	108.2%
3	Miscellaneous Revenue	(86,350)	166,844	(3,656)	170,500	97.9%
4	<b>Total Operating Revenues</b>	<b>3,894,523</b>	<b>4,265,612</b>	<b>307,686</b>	<b>3,957,926</b>	<b>107.8%</b>
5	<u>Operating Expenses</u>					
6	Personnel	1,568,160	1,590,373	(12,633)	1,577,740	100.8%
7	Contracted Services	409,805	514,091	(8,691)	505,400	101.7%
8	Supplies & Materials	172,962	157,781	6,219	164,000	96.2%
9	Utilities	267,925	247,354	12,146	259,500	95.3%
10	Other Operating Costs	337,767	457,442	(87,817)	369,625	123.8%
11	Financing Obligations	337,529	1,033,309	1,513	1,034,822	99.9%
12	<b>Total Operating Expenses</b>	<b>3,094,148</b>	<b>4,000,350</b>	<b>(89,263)</b>	<b>3,911,087</b>	<b>102.3%</b>
13	<b>Revenues over (under) expenses-operating only</b>	<b>\$ 800,375</b>	<b>\$ 265,262</b>	<b>\$ 218,423</b>	<b>\$ 46,839</b>	<b>566.3%</b>
14	<u>Non Operating Revenue and Expense ~</u>					
15	Capital Revenue (devt fees, financing proceeds)	1,167,416	3,323,145	2,077,145	1,246,000	266.7%
16	Grant Revenue	151,341	385,453	(314,547)	700,000	55.1%
17	Capital Expenditures (\$500 - \$4,999)	(1,395)	(11,372)	(11,372)	-	
18	Capital Purchases & Improvements (\$5,000 +)	(1,595,725)	(2,334,187)	1,417,313	(3,751,500)	62.2%
19	<b>Total (net) Non Operating Revenues &amp; Expenses</b>	<b>\$ (278,363)</b>	<b>\$ 1,363,039</b>	<b>\$ 3,168,539</b>	<b>\$ (1,805,500)</b>	<b>-75.5%</b>
20	<b>Revenues over (under) expenses</b>	<b>522,012</b>	<b>1,628,301</b>	<b>3,386,962</b>	<b>(1,758,661)</b>	
21	Fund Balance at 1/1/21 (Unrestricted)		6,175,252		6,175,252	
22	<b>Fund Balance at period end</b>		<b>\$ 7,803,553</b>	<b>3,386,962</b>	<b>\$ 4,416,591</b>	
~ Non operating revenues and expenses are related to capital equipment or projects and interfund transfers Amounts can fluctuate greatly from year to year.						
^ Operating Costs includes all costs of running government not broken out in other line items to include Airport contribution, staff training, subscriptions, travel costs, Repairs & Maintenance, lease expense, bank fees, advertising, publications, subscriptions, etc.						