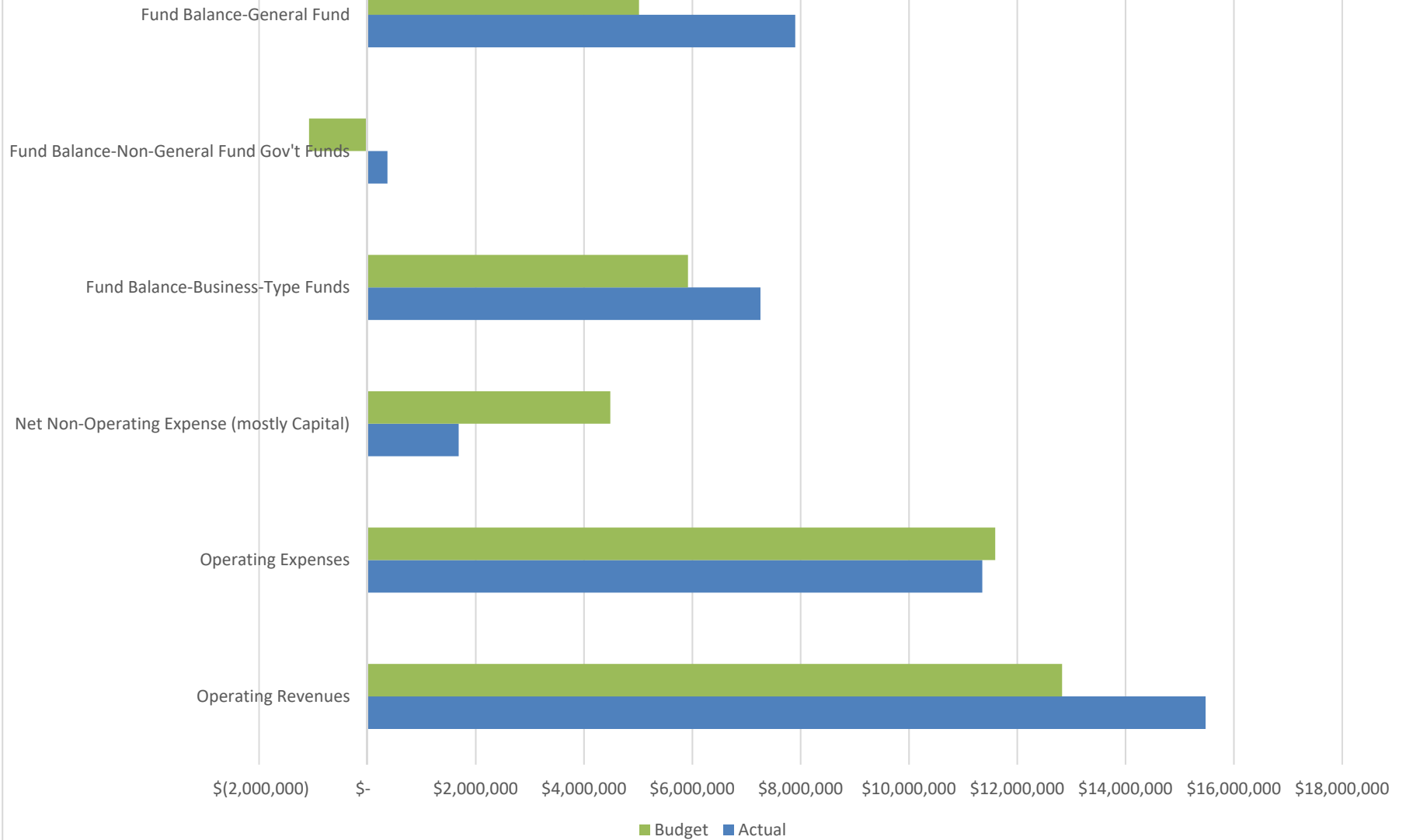


Budget to Actual Tracking-All Funds Ten Months Ending October 31, 2021

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
Ten Months Ending October 31, 2021

Percentage of year passed:

75%

	YTD October 2020	YTD October 2021	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
1 <u>Operating Revenues</u>						
2 Tax Revenue (Sales, Lodging, Franchise fees)	\$ 4,133,330	\$ 5,099,603	\$ 4,203,692	(1) \$ 895,911	\$ 5,046,320	101.1%
3 Fees for General Services	165,304	192,002	161,394	30,608	193,750	99.1%
4 Fines & Forfeitures	40,020	41,253	53,312	(12,059)	64,000	64.5%
5 Licenses and Permits	65,228	81,026	23,324	57,702	28,000	289.4%
6 County sales tax and other intergovernmental revenue	2,355,033	2,863,125	2,182,044	681,081	2,619,500	109.3%
7 Fees for Recreation & Event Services	271,220	395,684	447,113	(51,429)	536,750	73.7%
8 Miscellaneous Revenue	216,409	190,863	165,771	25,092	199,000	95.9%
9 Total Operating Revenues	7,246,544	8,863,556	7,236,650	1,626,906	8,687,320	102.0%
10 <u>Operating Expenses</u>						
11 Cost of Sales	36,709	78,944	109,124	30,180	131,001	60.3%
12 Personnel	4,476,662	4,884,119	5,002,545	(2) 118,426	6,138,982	79.6%
13 Contracted Services	730,883	714,989	964,297	249,308	1,157,620	61.8%
14 Supplies & Materials	188,385	263,458	265,606	2,148	318,850	82.6%
15 Utilities	329,286	358,127	360,689	2,562	433,000	82.7%
16 Other Operating Costs ^	728,405	1,062,115	864,654	(197,461)	1,038,000	102.3%
17 Financing Obligations	226,603	220,535	221,000	(3) 465	253,635	86.9%
18 Total Operating Expenses	6,716,933	7,582,287	7,787,915	205,628	9,471,088	80.1%
19 Revenues over (under) expenses-operating only	\$ 529,611	\$ 1,281,269	\$ (551,265)	\$ 1,832,534	\$ (783,768)	-163.5%
20 <u>Non Operating Revenue and Expense ~</u>						
21 Capital Revenue	89,338	185,608	8,330	177,278	10,000	1856.1%
22 Grant Revenue	45,934	876,402	37,485	838,917	45,000	1947.6%
23 Net Transfers out (transfer made at year end)				-	(1,018,200)	0.0%
24 Capital Expenditures (\$500 - \$4,999)	(58,537)	(76,611)	(98,752)	22,141	(118,550)	64.6%
25 Capital Purchases & Improvements (\$5,000 +)	(268,851)	(139,723)	(154,855)	15,132	(185,900)	75.2%
26 Total (net) Non Operating Revenues & Expenses	\$ (192,116)	\$ 845,676	\$ (207,792)	\$ 1,053,468	\$ (1,267,650)	-66.7%
27 Revenues over (under) expenses	337,495	2,126,945	(759,057)	2,886,002	(2,051,418)	
28 Fund Balance at 1/1/21 (Unrestricted)		5,774,454	5,774,454		5,774,454	
29 Fund Balance at period end		\$ 7,901,399	\$ 5,015,397	2,886,002	\$ 3,723,036	

* 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) Personnel budget spread based on how many of the 26 pay periods have been paid out YTD.

(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
Ten Months Ending October 31, 2021

Percentage of year passed:

75%

	YTD October 2020	YTD October 2021	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
1						
2						
3						
4						
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22						

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

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

(2) Personnel budget spread based on how many of the 26 pay periods have been paid out YTD.

~ 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
Ten Months Ending October 31, 2021

Percentage of year passed:

75%

	YTD October 2020	YTD October 2021	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
1						
2						
3						
4						
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7						
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16						
17						
18						
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20						
21						

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

(1) Personnel budget spread based on how many of the 26 pay periods have been paid out YTD.

(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.