

## City of Salida Budget Tracking Analysis Combined Funds: General and Lodging Tax Funds Ten Months Ending October 31, 2021

Percentage of year passed:

75%

		YI	D October	Υī	D October				,	TD Budget Variance <sup>-</sup> avorable			
			2020		2021	ΥT	D Budget *		(Ui	nfavorable)	Ar	nual Budget	% Spent
1	Operating Revenues												
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													
10	<u>Operating Expenses</u> Cost of Sales		36.709		78.944		100 104			30,180		131.001	60.3%
11 12	Personnel		4,476,662		4,884,119		109,124 5,002,545	(2)		118.426		6.138.982	79.6%
12	Contracted Services		4,470,002		4,004,119 714,989		5,002,545 964,297	(2)		249,308		1,157,620	79.6% 61.8%
13	Supplies & Materials		188,385		263,458		265,606			249,308		318,850	82.6%
14	Utilities		329,286		358,127		360,689			2,140		433,000	82.0%
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)		(197,401) 465		253,635	86.9%
18	Total Operating Expenses		6,716,933		7,582,287		7,787,915	(3)		205,628		9,471,088	80.9%
10	Total Operating Expenses		0,710,933		1,302,201		1,101,915			205,020		9,471,000	00.170
19	Revenues over (under) expenses-operating only	\$	529,611	\$	1,281,269	\$	(551,265)		\$	1,832,534	\$	(783,768)	-163.5%
20	Non Operating Revenue and Expense ~												
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, subcriptions, 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%										
1	Operating Revenues	Y	FD October 2020	ΥI	D October 2021	Y	TD Budget *		V Fa	D Budget /ariance avorable favorable)	Ar	ual Budget	% Spent
2	Tax Revenue	\$	2,686,837	¢	3,258,544	\$	2,612,016	(1)	¢	646.528	\$	3,135,580	103.9%
3	Fees Services	Ψ	49.747	Ψ	46,870	Ψ	41.650	(1)	Ψ	5,220	Ψ	50,000	93.7%
4	Highway Users Tax & other intergovernmental revenues		206.021		248.227		241.570			6.657		290.000	85.6%
5	Miscellaneous Revenue		2,751		(76)		1,666			(1,742)		2,000	-3.8%
6	Total Operating Revenues		2,945,356		3,553,565		2,896,902			656,663		3,477,580	102.2%
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7	Operating Expenses												
8	Personnel		281,012		334,569		328,947	(2)		(5,622)		403,435	82.9%
9	Contracted Services		303,651		167,997		230,421			62,424		238,200	70.5%
10	Supplies & Materials		26,713		49,044		36,069			(12,975)		43,300	113.3%
11	Other Operating Costs ^		274,932		487,459		207,667			(279,792)		249,300	195.5%
12	Total Operating Expenses		886,308		1,039,069		803,104			(235,965)		934,235	111.2%
13	Revenues over (under) expenses-operating only	\$	2,059,048	\$	2,514,496	\$	2,093,798		\$	420,698	\$	2,543,345	98.9%
14	Non Operating Revenue and Expense ~												
15	Grant Revenue				699,985		1,100,780			(400,795)		1,321,176	53.0%
16	Capital Revenue		2,067		36,070		149,940			(113,870)		180,000	
17	Net Transfers In (transfer made at year end)									-		1,018,200	
18	Capital Purchases & Improvements (\$5,000 +)		(1,289,699)		(3,767,134)		(5,309,091)			1,541,957		(6,373,057)	59.1%
19	Total (net) Non Operating Revenues & Expenses	\$	(1,287,632)	\$	(3,031,079)	\$	(4,058,371)		\$	1,027,292	\$	(3,853,681)	78.7%
20			774 440		(546 500)		(4.064.572)			4 447 000		(4.040.000)	
20	Revenues over (under) expenses	_	771,416	i	(516,583)		(1,964,573)		_	1,447,990		(1,310,336)	
21	Fund Balance at 1/1/21 (Unrestricted)				888,678	•	888,678			1 1 1 - 0 0 0	•	888,678	
22	Fund Balance at period end			\$	372,095	\$	(1,075,895)			1,447,990	\$	(421,658)	

\* 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.

<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 Ten Months Ending October 31, 2021

Percentage of year passed:

75%

		ΥT	D October 2020	Y	TD October 2021	Y	TD Budget *		۱ F	TD Budget Variance avorable nfavorable)	А	unual Budget	% Spent
1	Operating Revenues												
2	Fees for General Services		2,854,129		2,982,769		2,646,524			336,245		3,177,100	93.9%
3	Miscellaneous Revenue		182,386		64,270		48,791			15,479		58,500	109.9%
4	Total Operating Revenues		3,036,515		3,047,039		2,695,315			351,724		3,235,600	94.2%
5	Operating Expenses												
6	Personnel		1,041,693		1,074,681		1,098,863	(1)		24,182		1,347,735	79.7%
7	Contracted Services		296,363		263,763		463,148			199,385		556,000	47.4%
8	Supplies & Materials		118,513		98,407		127,324			28,917		152,850	64.4%
9	Utilities		184,504		190,641		187,758			(2,883)		225,400	84.6%
10	Other Operating Costs		279,493		300,019		315,124			15,105		378,300	79.3%
11	Financing Obligations		793,808		806,513		811,675	(2)		5,162		974,400	82.8%
12	Total Operating Expenses		2,714,374		2,734,024		3,003,892			269,868		3,634,685	75.2%
13	Revenues over (under) expenses-operating only	\$	322,141	\$	313,015	\$	(308,577)		\$	621,592	\$	(399,085)	-78.4%
14	Non Operating Revenue and Expense ~												
15	Capital Revenue (dev't fees, financing proceeds)		903,303		1,941,300		4,003,398			(2,062,098)		4,806,000	40.4%
16	Capital Expenditures (\$500 - \$4,999)		(2,904)		(5,068)					(5,068)		-	
17	Capital Purchases & Improvements (\$5,000 +)		(881,336)		(1,438,021)		(4,223,310)			2,785,289		(5,070,000)	28.4%
18	Total (net) Non Operating Revenues & Expenses	\$	19,063	\$	498,211	\$	(219,912)		\$	718,123	\$	(264,000)	-188.7%
												(	
19	Revenues over (under) expenses		341,204		811,226		(528,489)			1,339,715		(663,085)	
20	Fund Balance at 1/1/21 (Unrestricted)				6,448,009		6,448,009					6,448,009	
21	Fund Balance at period end			\$	7,259,235	\$	5,919,520			1,339,715	\$	5,784,924	

\* 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.

<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.