

City of Salida Budget Tracking Analysis Combined Funds: General and Lodging Tax Funds Seven Months Ending July 31, 2022

Percentage of year passed:

58%

										TD Budget Variance Favorable			
		ΥT	D July 2021	ΥT	D July 2022	Y	TD Budget *		(U	nfavorable)	Aı	nual Budget	% Spent
1	Operating Revenues												
2	Tax Revenue (Sales, Lodging, Franchise fees)	\$	3,395,997	\$	3,490,735	\$	3,671,885	(1)	\$	(181,150)	\$	6,420,596	54.4%
3	Fees for General Services		127,410		101,002		132,218			(31,216)		226,750	44.5%
4	Fines & Forfeitures		28,361		21,054		37,318			(16,264)		64,000	32.9%
5	Licenses and Permits		75,183		83,825		22,158			61,667		38,000	220.6%
6	County sales tax and other intergovernmental revenue		1,919,112		2,058,567		2,031,244			27,323		3,483,526	59.1%
7	Fees for Recreation & Event Services		212,858		538,583		556,733			(18,150)		954,783	56.4%
8	Miscellaneous Revenue		131,579		74,463		93,588			(19,125)		160,500	46.4%
9	Total Operating Revenues		5,890,500		6,368,229		6,545,144			(176,915)		11,348,155	56.1%
10	Operating Expenses												
11	Cost of Sales		50,943		77,762		88,923			11,161		152,501	51.0%
12	Personnel		3,402,760		4,018,320		4,359,835			341,515		7,476,996	53.7%
13	Contracted Services		519,742		588,092		680,928			92,836		1,167,750	50.4%
14	Supplies & Materials		175,142		245,363		229,537			(15,826)		393,650	62.3%
15	Utilities		245,186		215,059		267,235			52,176		458,300	46.9%
16	Other Operating Costs ^		618,448		715,939		957,751			241,812		1,642,788	43.6%
17	Financing Obligations		129,885		129,883		129,883	(2)		-		253,567	51.2%
18	Total Operating Expenses		5,142,106		5,990,418		6,714,092			723,674		11,545,552	51.9%
10	Personana ever (under) evenences exerction only	¢	749 204	¢	277 014	¢	(169.049)		¢	E46 750	¢	(107 207)	101 40/
19	Revenues over (under) expenses-operating only	\$	748,394	\$	377,811	\$	(168,948)		\$	546,759	\$	(197,397)	-191.4%
20	Non Operating Revenue and Expense ~												
20	Capital Revenue		41,541		19,314		5,831			13,483		10,000	193.1%
22	Grant Revenue		868,352		812,149		471,934			340,215		809,354	100.3%
22	Net Transfers out (transfer made at year end)		000,002		012,149		471,954			540,215		(2,757,000)	0.0%
23	Capital Expenditures (\$500 - \$4,999)		(50,190)		(166,995)		(171,082)			4,087		(293,400)	56.9%
24	Capital Experiditures (\$500 - \$4,999) Capital Purchases & Improvements (\$5,000 +)		(122,261)		(156,993)		(171,082) (297,238)			4,087		(293,400) (509,750)	30.8%
25	Total (net) Non Operating Revenues & Expenses	\$	737,442	¢	507,470	\$	9,445	_	\$	498,025	¢	(2,740,796)	-18.5%
20	Total (net) Non Operating Revenues & Expenses	φ	131,442	φ	507,470	ψ	5,440		ψ	490,020	Ψ	(2,140,190)	-10.570
27	Revenues over (under) expenses		1,485,836		885,281		(159,503)			1,044,784		(2,938,193)	
28	Fund Balance at 1/1/21 (Unrestricted)		,,		6,924,055		6,924,055	J		, , , , ,		6,924,055	
29	Fund Balance at period end			\$	7,809,336	\$	6,764,552			1,044,784	\$	3,985,862	

* 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) 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 Seven Months Ending July 31, 2022

	Percentage of year passed:		58%										
		ΥT	D July 2021	ΥT	D July 2022	ΥT	D Budget *		۱ F	TD Budget /ariance avorable nfavorable)	Ar	nual Budget	% Spent
1	Operating Revenues	•		•	~ ~ /= ~ ~ ~	•			•	(07 7 4 5)	•		== 00/
2	Tax Revenue	\$	2,198,569	\$	2,247,632	\$	2,345,377	(1)	\$	(97,745)	\$	4,022,256	55.9%
3	Fees Services		38,996		43,262		17,493			25,769		30,000	144.2%
4	Highway Users Tax & other intergovernmental revenues		139,808		138,205		192,423			(54,218)		330,000	41.9%
5	Miscellaneous Revenue				0.400.000		2,332			(2,332)		4,000	0.0%
6	Total Operating Revenues		2,377,373		2,429,099		2,557,625			(128,526)		4,386,256	55.4%
7													
7	Operating Expenses		040.054		044 040		040.000			(4.047)		440.000	50.00/
8	Personnel		240,351		241,610		240,293			(1,317)		412,096	58.6%
9	Contracted Services		138,703		330,025		321,871			(8,154)		552,000	59.8%
10	Supplies & Materials		37,076		21,067		23,499			2,432		40,300	52.3%
11	Other Operating Costs ^		167,345		323,362		439,744			116,382		754,000	42.9%
12	Total Operating Expenses		583,475		916,064		1,025,407			109,343		1,758,396	52.1%
		•	1 700 000	•		•			•	(10, 100)	•	0.007.000	== 00(
13	Revenues over (under) expenses-operating only	\$	1,793,898	\$	1,513,035	\$	1,532,218		\$	(19,183)	\$	2,627,860	57.6%
	New Ownersteiner Devenues and Extreme												
14	Non Operating Revenue and Expense ~		000 005		50 400		070 577			(040 445)		4 450 000	4.00/
15	Grant Revenue		699,985		52,432		670,577			(618,145)		1,150,000	4.6%
16	Capital Revenue		8,815		-					-		0.757.000	
17	Net Transfers In (transfer made at year end)		(0.007.000)		(0.040.070)		(4.000.440)			-		2,757,000	04.00/
18	Capital Purchases & Improvements (\$5,000 +)		(2,987,020)	¢	(2,318,870)	¢	(4,239,110)		¢	1,920,240	¢	(7,269,000)	31.9%
19	Total (net) Non Operating Revenues & Expenses	\$	(2,278,220)	φ	(2,266,438)	¢	(3,568,533)		\$	1,302,095	Þ	(3,362,000)	67.4%
20	Revenues over (under) expenses		(484,322)		(753,403)		(2,036,315)			1,282,912		(734,140)	
21	Fund Balance at 1/1/21 (Unrestricted)		(101,022)		1.358.079		1,358,079			.,202,072		1,358,079	
21	Fund Balance at period end			\$	604,676	\$	(678,236)			1,282,912	\$	623,939	
~~	r una balance al perioù enu			Ψ	004,070	Ψ	(010,230)			1,202,312	Ψ	020,009	

* 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 Seven Months Ending July 31, 2022

58%

Percentage of year passed:

		VT	D. July 2024	VT	D. July 2022	V	TD Dudget *		YTD Budget Variance Favorable	•	nucl Dudact	% Snort
4	On anothing Devenues	TI	D July 2021	TI	D July 2022	T	TD Budget *		(Unfavorable)	A	nual Budget	% Spent
2	<u>Operating Revenues</u> Fees for General Services		1,979,043		2,099,350		1,852,567		246,783		3,177,100	66.1%
2	Miscellaneous Revenue		58.519		2,099,350		88.340		(23,284)		151.500	42.9%
4	Total Operating Revenues		2,037,562		2,164,406		1,940,907		223,499		3,328,600	65.0%
	Total Operating Revenues		2,007,002		2,104,400		1,340,307		220,400		5,520,000	00.070
5	Operating Expenses											
6	Personnel		765,321		893,790		835,795		(57,995)		1,433,367	62.4%
7	Contracted Services		219,839		213,254		244,027		30,773		418,500	51.0%
8	Supplies & Materials		66,876		101,968		79,185		(22,783)		135,800	75.1%
9	Utilities		127,377		110,813		131,839		21,026		226,100	49.0%
10	Other Operating Costs		188,602		262,316		217,904	(1)	(44,412)		373,700	70.2%
11	Financing Obligations		306,941		296,084		296,084	(2)	-		1,010,187	29.3%
12	Total Operating Expenses		1,674,956		1,878,225		1,804,834		(73,391)		3,597,654	52.2%
13	Revenues over (under) expenses-operating only	\$	362,606	\$	286,181	\$	136,073		\$ 150,108	\$	(269,054)	-106.4%
	New One and the Press and Free and											
14	Non Operating Revenue and Expense ~		4 004 000		000 500		0 000 700		(0.404.000)		F 400 000	40.40/
15	Capital Revenue (dev't fees, financing proceeds)		1,224,383		838,588		3,029,788		(2,191,200)		5,196,000	16.1%
16	Capital Expenditures (\$500 - \$4,999)		(3,617)		(547.004)		(2.074.070)		-		(5.072.500)	10 40/
17 18	Capital Purchases & Improvements (\$5,000 +)	\$	(480,487) 740,279	¢	(547,924)	¢	(3,074,978) (45,190)		2,527,054 \$ 335.854	\$	(5,273,500) (77,500)	10.4%
10	Total (net) Non Operating Revenues & Expenses	φ	140,219	φ	290,664	φ	(45,190)		\$ 335,854	φ	(77,500)	-375.1%
19	Revenues over (under) expenses		1,102,885		576,845		90,883		485,962		(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			\$	7,100,348	\$	6,614,386		485,962	\$	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.