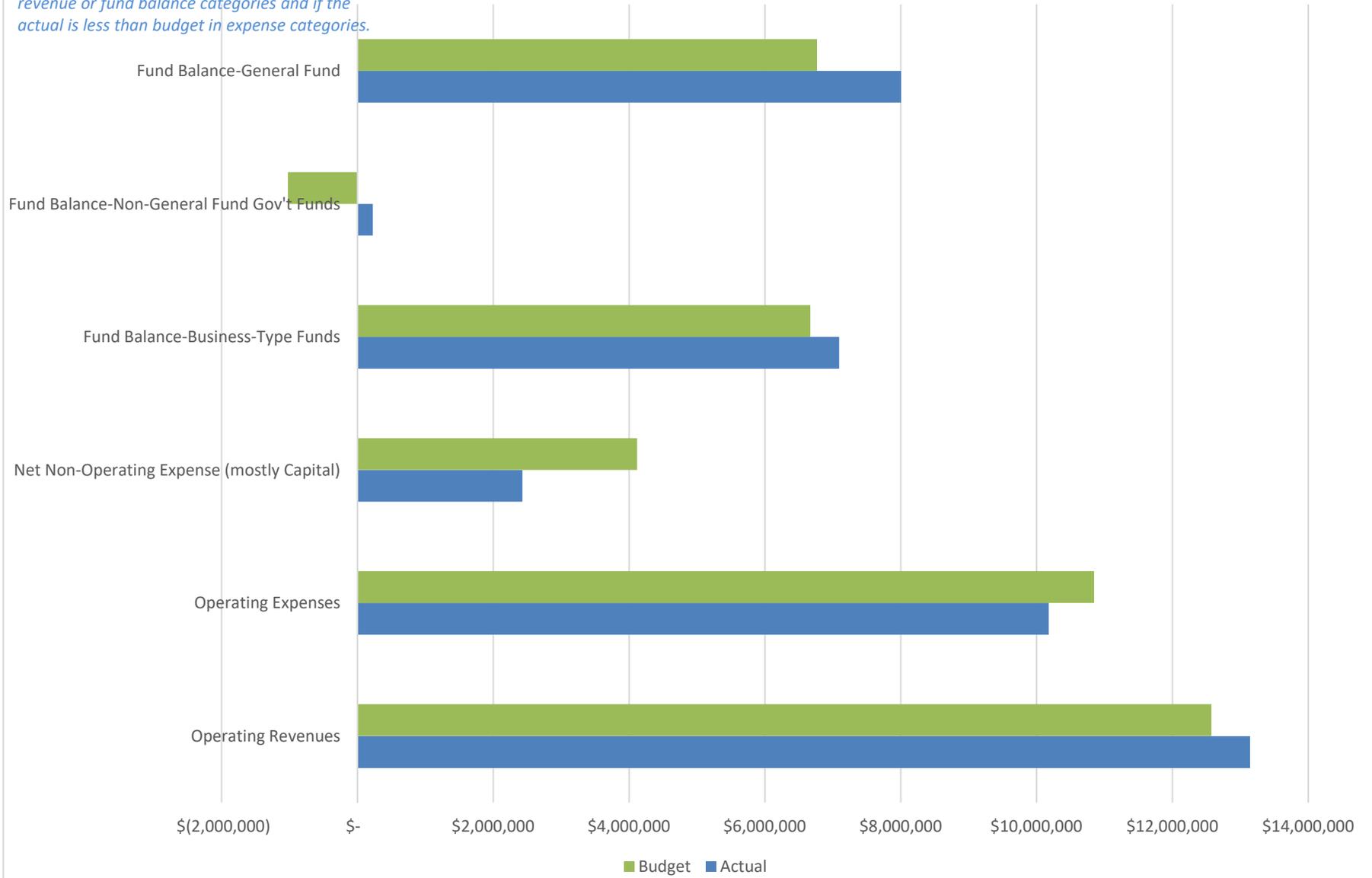


Budget to Actual Tracking-All Funds Eight Months Ending August 31, 2022

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
Eight Months Ending August 31, 2022

Percentage of year passed: 67%

| | YTD August 2021 | YTD August 2022 | YTD Budget * | YTD Budget Variance Favorable (Unfavorable) | Annual Budget | % Spent |
|----|--|---------------------|---------------------|--|-----------------------|----------------|
| 1 | <u>Operating Revenues</u> | | | | | |
| 2 | \$ 3,956,125 | \$ 4,114,486 | \$ 4,204,254 | (1) \$ (89,768) | \$ 6,420,596 | 64.1% |
| 3 | 149,234 | 115,431 | 151,106 | (35,675) | 226,750 | 50.9% |
| 4 | 31,516 | 24,930 | 42,650 | (17,720) | 64,000 | 39.0% |
| 5 | 76,525 | 87,531 | 25,323 | 62,208 | 38,000 | 230.3% |
| 6 | 2,251,035 | 2,460,590 | 2,321,422 | 139,168 | 3,483,526 | 70.6% |
| 7 | 300,269 | 673,062 | 636,267 | 36,795 | 954,783 | 70.5% |
| 8 | 142,765 | 176,569 | 106,957 | 69,612 | 160,500 | 110.0% |
| 9 | 6,907,469 | 7,652,599 | 7,487,979 | 164,620 | 11,348,155 | 67.4% |
| 10 | <u>Operating Expenses</u> | | | | | |
| 11 | 66,261 | 109,732 | 101,627 | (8,105) | 152,501 | 72.0% |
| 12 | 3,901,824 | 4,652,918 | 4,982,668 | 329,750 | 7,476,996 | 62.2% |
| 13 | 567,853 | 629,805 | 778,204 | 148,399 | 1,167,750 | 53.9% |
| 14 | 213,737 | 285,156 | 262,328 | (22,828) | 393,650 | 72.4% |
| 15 | 283,798 | 252,438 | 305,411 | 52,973 | 458,300 | 55.1% |
| 16 | 685,389 | 997,369 | 1,094,538 | 97,169 | 1,642,788 | 60.7% |
| 17 | 137,312 | 129,883 | 130,000 | (2) | 253,567 | 51.2% |
| 18 | 5,856,174 | 7,057,301 | 7,654,776 | 597,475 | 11,545,552 | 61.1% |
| 19 | \$ 1,051,295 | \$ 595,298 | \$ (166,797) | \$ 762,095 | \$ (197,397) | -301.6% |
| 20 | <u>Non Operating Revenue and Expense ~</u> | | | | | |
| 21 | 87,756 | 19,314 | 6,664 | 12,650 | 10,000 | 193.1% |
| 22 | 869,352 | 812,549 | 539,353 | 273,196 | 809,354 | 100.4% |
| 23 | | | | - | (2,757,000) | 0.0% |
| 24 | (53,630) | (187,248) | (195,522) | 8,274 | (293,400) | 63.8% |
| 25 | (128,559) | (157,965) | (339,700) | 181,735 | (509,750) | 31.0% |
| 26 | \$ 774,919 | \$ 486,650 | \$ 10,795 | \$ 475,855 | \$ (2,740,796) | -17.8% |
| 27 | 1,826,214 | 1,081,948 | (156,002) | 1,237,950 | (2,938,193) | |
| 28 | | 6,924,055 | 6,924,055 | | 6,924,055 | |
| 29 | | \$ 8,006,003 | \$ 6,768,053 | 1,237,950 | \$ 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
Eight Months Ending August 31, 2022

Percentage of year passed: 67%

| | YTD August 2021 | YTD August 2022 | YTD Budget * | YTD Budget Variance Favorable (Unfavorable) | Annual Budget | % Spent |
|----|--|-----------------------|-----------------------|--|-----------------------|--------------|
| 1 | <u>Operating Revenues</u> | | | | | |
| 2 | \$ 2,569,959 | \$ 2,647,013 | \$ 2,626,553 | (1) \$ 20,460 | \$ 4,022,256 | 65.8% |
| 3 | 46,870 | 48,867 | 19,992 | 28,875 | 30,000 | 162.9% |
| 4 | 159,493 | 158,632 | 219,912 | (61,280) | 330,000 | 48.1% |
| 5 | (76) | 3,648 | 2,666 | 982 | 4,000 | 91.2% |
| 6 | 2,776,246 | 2,858,160 | 2,869,123 | (10,963) | 4,386,256 | 65.2% |
| 7 | <u>Operating Expenses</u> | | | | | |
| 8 | 272,335 | 286,363 | 274,621 | (11,742) | 412,096 | 69.5% |
| 9 | 152,599 | 392,188 | 367,853 | (24,335) | 552,000 | 71.0% |
| 10 | 40,025 | 29,969 | 26,856 | (3,113) | 40,300 | 74.4% |
| 11 | 174,365 | 335,241 | 502,565 | 167,324 | 754,000 | 44.5% |
| 12 | 639,324 | 1,043,761 | 1,171,895 | 128,134 | 1,758,396 | 59.4% |
| 13 | \$ 2,136,922 | \$ 1,814,399 | \$ 1,697,228 | \$ 117,171 | \$ 2,627,860 | 69.0% |
| 14 | <u>Non Operating Revenue and Expense ~</u> | | | | | |
| 15 | 699,985 | 52,432 | 766,373 | (713,941) | 1,150,000 | 4.6% |
| 16 | 36,070 | | | - | | |
| 17 | | | | | 2,757,000 | |
| 18 | (3,157,714) | (2,997,424) | (4,844,697) | 1,847,273 | (7,269,000) | 41.2% |
| 19 | \$ (2,421,659) | \$ (2,944,992) | \$ (4,078,324) | \$ 1,133,332 | \$ (3,362,000) | 87.6% |
| 20 | (284,737) | (1,130,593) | (2,381,096) | 1,250,503 | (734,140) | |
| 21 | | 1,358,079 | 1,358,079 | | 1,358,079 | |
| 22 | | \$ 227,486 | \$ (1,023,017) | 1,250,503 | \$ 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
Eight Months Ending August 31, 2022

Percentage of year passed: 67%

| | YTD August 2021 | YTD August 2022 | YTD Budget * | YTD Budget Variance Favorable (Unfavorable) | Annual Budget | % Spent |
|----|--|---------------------|---------------------|--|---------------------|----------------|
| 1 | <u>Operating Revenues</u> | | | | | |
| 2 | 2,343,869 | 2,460,075 | 2,117,219 | 342,856 | 3,177,100 | 77.4% |
| 3 | 60,458 | 160,637 | 100,960 | 59,677 | 151,500 | 106.0% |
| 4 | 2,404,327 | 2,620,712 | 2,218,179 | 402,533 | 3,328,600 | 78.7% |
| 5 | <u>Operating Expenses</u> | | | | | |
| 6 | 868,212 | 1,035,685 | 955,195 | (80,490) | 1,433,367 | 72.3% |
| 7 | 236,851 | 225,934 | 278,888 | 52,954 | 418,500 | 54.0% |
| 8 | 79,731 | 109,782 | 90,497 | (19,285) | 135,800 | 80.8% |
| 9 | 153,077 | 136,479 | 150,673 | 14,194 | 226,100 | 60.4% |
| 10 | 202,851 | 273,660 | 249,034 (1) | (24,626) | 373,700 | 73.2% |
| 11 | 394,215 | 296,084 | 297,000 (2) | 916 | 1,010,187 | 29.3% |
| 12 | 1,934,937 | 2,077,624 | 2,021,287 | (56,337) | 3,597,654 | 57.7% |
| 13 | \$ 469,390 | \$ 543,088 | \$ 196,892 | \$ 346,196 | \$ (269,054) | -201.9% |
| 14 | <u>Non Operating Revenue and Expense ~</u> | | | | | |
| 15 | 1,619,831 | 893,676 | 3,462,614 | (2,568,938) | 5,196,000 | 17.2% |
| 16 | (5,068) | (1,395) | | (1,395) | | |
| 17 | (716,387) | (864,886) | (3,514,260) | 2,649,374 | (5,273,500) | 16.4% |
| 18 | \$ 898,376 | \$ 27,395 | \$ (51,646) | \$ 79,041 | \$ (77,500) | -35.3% |
| 19 | 1,367,766 | 570,483 | 145,246 | 425,237 | (346,554) | |
| 20 | | 6,523,503 | 6,523,503 | | 6,523,503 | |
| 21 | | \$ 7,093,986 | \$ 6,668,749 | 425,237 | \$ 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.