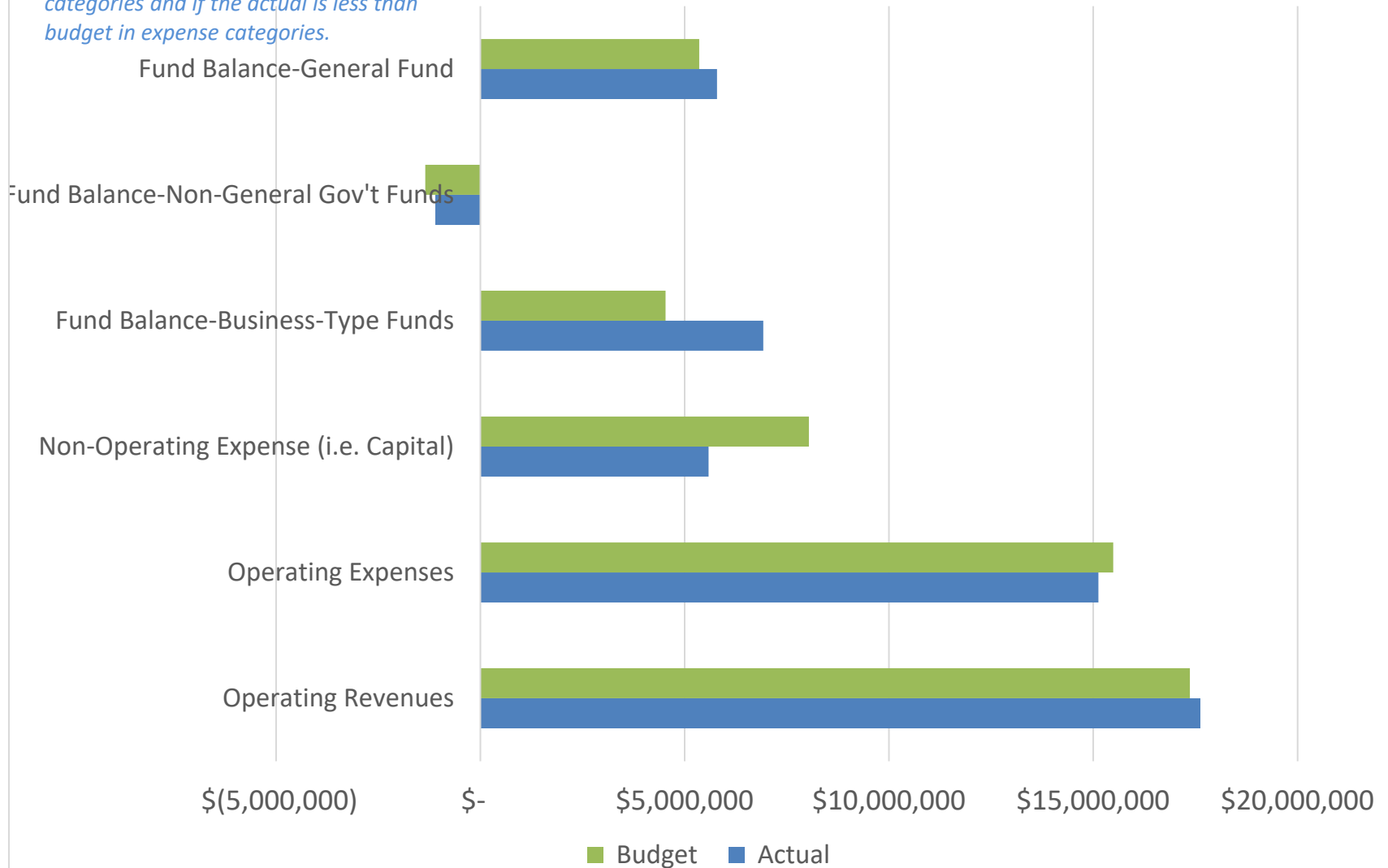


*Note: It is generally considered "favorable" if actual (blue) is greater than budget (green) in revenue or fund balance categories and if the actual is less than budget in expense categories.*

### Budget to Actual Tracking-All Funds Ten Months Ending October 31, 2023



**City of Salida**  
**Budget Tracking Analysis**  
**Combined Funds: General and Lodging Tax Funds**  
**Ten Months Ending October 31, 2023**

Percentage of year passed:

83%

	YTD Oct 2022	YTD Oct 2023	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
<u>Operating Revenues</u>						
1 Tax Revenue (Sales, Lodging, Franchise fees)	\$ 5,208,339	\$ 5,302,293	\$ 5,261,933	(1) \$ 40,360	\$ 6,348,363	83.5%
3 Fees for General Services	154,048	131,272	156,437	(25,165)	187,800	69.9%
4 Fines & Forfeitures	31,331	48,266	44,982	3,284	54,000	89.4%
5 Licenses and Permits	99,276	26,620	70,638	(44,018)	84,800	31.4%
6 County sales tax and other intergovernmental revenue	3,104,407	2,838,801	3,061,931	(223,130)	3,675,788	77.2%
7 Fees for Recreation & Event Services	848,956	949,769	941,922	7,847	1,130,700	84.0%
8 Miscellaneous Revenue	179,154	352,640	183,093	169,547	219,800	160.4%
9 <b>Total Operating Revenues</b>	<b>9,625,511</b>	<b>9,649,661</b>	<b>9,720,936</b>	<b>(71,275)</b>	<b>11,701,251</b>	<b>82.5%</b>
<u>Operating Expenses</u>						
11 Cost of Sales	126,355	129,312	127,033	(2,279)	152,501	84.8%
12 Personnel	5,789,509	6,657,596	6,768,355	(2) 110,759	8,125,135	81.9%
13 Contracted Services	762,472	916,144	1,127,593	211,449	1,353,650	67.7%
14 Supplies & Materials	358,668	380,123	355,191	(24,932)	426,400	89.1%
15 Utilities	343,261	416,629	405,238	(11,391)	486,480	85.6%
16 Other Operating Costs ^	1,181,778	1,663,358	1,681,762	(3) 18,404	2,018,926	82.4%
17 Financing Obligations	213,106	191,386	191,386	(4) -	218,082	87.8%
18 <b>Total Operating Expenses</b>	<b>8,775,149</b>	<b>10,354,548</b>	<b>10,656,558</b>	<b>302,010</b>	<b>12,781,174</b>	<b>81.0%</b>
19 <b>Revenues over (under) expenses-operating only</b>	<b>\$ 850,362</b>	<b>\$ (704,887)</b>	<b>\$ (935,622)</b>	<b>\$ 230,735</b>	<b>\$ (1,079,923)</b>	<b>65.3%</b>
<u>Non Operating Revenue and Expense ~</u>						
21 Capital Revenue	21,159	81,199	8,330	72,869	10,000	812.0%
22 Grant Revenue	815,807	14,999	33,320	(18,321)	40,000	37.5%
23 Net Transfers out (transfer made at year end)				-	(2,212,000)	0.0%
24 Capital Expenditures (\$500 - \$4,999)	(264,526)	(181,391)	(189,841)	8,450	(227,900)	79.6%
25 Capital Purchases & Improvements (\$5,000 +)	(175,506)	(249,282)	(391,510)	142,228	(470,000)	53.0%
26 <b>Total (net) Non Operating Revenues &amp; Expenses</b>	<b>\$ 396,934</b>	<b>\$ (334,475)</b>	<b>\$ (539,701)</b>	<b>\$ 205,226</b>	<b>\$ (2,859,900)</b>	<b>11.7%</b>
27 <b>Revenues over (under) expenses</b>	<b>1,247,296</b>	<b>(1,039,362)</b>	<b>(1,475,323)</b>	<b>435,961</b>	<b>(3,939,823)</b>	
28 Fund Balance at 1/1/23		6,830,231	6,830,231		6,830,231	
29 <b>Fund Balance at period end</b>		<b>\$ 5,790,869</b>	<b>\$ 5,354,908</b>	<b>435,961</b>	<b>\$ 2,890,408</b>	

\* 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) Salaries, FICA tax and retirement benefits within the payroll group are spread over 26 pay periods rather than evenly throughout the year.

(3) Airport land purchased early in year, adjusted budget spread to accommodate.

(4) 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, 2023**

Percentage of year passed: 83%

	YTD Oct 2022	YTD Oct 2023	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
<u>Operating Revenues</u>						
1						
2	\$ 3,350,491	\$ 3,844,239	\$ 3,839,240	(1) \$ 4,999	\$ 4,663,653	82.4%
3	54,867	34,074	45,823	(11,749)	55,000	62.0%
4		226,600	189,167	37,433	227,000	
5	235,653	242,241	270,725	(28,484)	325,000	74.5%
6	3,648	5,343	2,499	2,844	9,000	59.4%
7	<b>\$ 3,644,659</b>	<b>\$ 4,352,497</b>	<b>\$ 4,347,454</b>	<b>\$ 5,043</b>	<b>\$ 5,279,653</b>	<b>82.4%</b>
<u>Operating Expenses</u>						
8	363,377	434,083	425,162	(2) (8,921)	510,398	85.0%
9	562,342	501,205	445,705	(55,500)	535,000	93.7%
10	47,349	38,101	39,151	1,050	47,000	81.1%
11	409,042	254,375	338,881	84,506	406,800	62.5%
12	<b>\$ 1,382,110</b>	<b>\$ 1,227,764</b>	<b>\$ 1,248,899</b>	<b>\$ 21,135</b>	<b>\$ 1,499,198</b>	<b>81.9%</b>
13	<b>\$ 2,262,549</b>	<b>\$ 3,124,733</b>	<b>\$ 3,098,555</b>	<b>\$ 26,178</b>	<b>\$ 3,780,455</b>	<b>82.7%</b>
<u>Non Operating Revenue and Expense ~</u>						
14						
15	52,432		2,000,000	(2,000,000)	4,334,258	0.0%
16	26,000		1,000,000	(1,000,000)	4,500,000	
17				-	2,212,000	
18	(3,689,292)	(5,930,451)	(9,147,946)	3,217,495	(15,187,000)	39.0%
19	<b>\$ (3,610,860)</b>	<b>\$ (5,930,451)</b>	<b>\$ (6,147,946)</b>	<b>\$ 217,495</b>	<b>\$ (4,140,742)</b>	<b>143.2%</b>
20	(1,348,311)	(2,805,718)	(3,049,391)	243,673	(360,287)	
21		1,701,357	1,701,357		1,701,357	
22		<b>\$ (1,104,361)</b>	<b>\$ (1,348,034)</b>	<b>243,673</b>	<b>\$ 1,341,070</b>	

\* 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.

(2) Salaries, FICA tax and retirement benefits within the payroll group are spread over 26 pay periods rather than evenly throughout the 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. 2023 includes the cost of a firestation project that will not begin until later in the year.

^ 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, 2023**

Percentage of year passed: 83%

	YTD Oct 2022	YTD Oct 2023	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
1	<u>Operating Revenues</u>					
2	3,153,987	3,515,470	3,154,925	360,545	3,787,426	92.8%
3	187,940	95,674	142,027	(46,353)	170,500	56.1%
4	<b>3,341,927</b>	<b>3,611,144</b>	<b>3,296,952</b>	<b>314,192</b>	<b>3,957,926</b>	<b>91.2%</b>
5	<u>Operating Expenses</u>					
6	1,280,598	1,327,672	1,364,256 (1)	36,584	1,577,740	84.2%
7	327,722	448,498	425,998	(22,500)	505,400	88.7%
8	138,195	125,130	136,612	11,482	164,000	76.3%
9	199,267	206,262	216,164	9,902	259,500	79.5%
10	327,509	402,496	407,898	5,402	369,625	108.9%
11	922,887	1,033,309	1,033,309 (2)	-	1,034,822	99.9%
12	<b>3,196,178</b>	<b>3,543,367</b>	<b>3,584,237</b>	<b>40,870</b>	<b>3,911,087</b>	<b>90.6%</b>
13	<b>\$ 145,749</b>	<b>\$ 67,777</b>	<b>\$ (287,285)</b>	<b>\$ 355,062</b>	<b>\$ 46,839</b>	<b>144.7%</b>
14	<u>Non Operating Revenue and Expense ~</u>					
15	1,177,673	2,706,096	1,037,918	1,668,178	1,246,000	217.2%
16	2,137	293,366	583,100	(289,734)	700,000	41.9%
17	(1,395)	(10,985)		(10,985)	-	
18	(1,872,315)	(2,307,533)	(2,975,000)	667,467	(3,751,500)	61.5%
19	<b>\$ (693,900)</b>	<b>\$ 680,944</b>	<b>\$ (1,353,982)</b>	<b>\$ 2,034,926</b>	<b>\$ (1,805,500)</b>	<b>-37.7%</b>
20	(548,151)	748,721	(1,641,267)	2,389,988	(1,758,661)	
21		6,175,252	6,175,252		6,175,252	
22		<b>\$ 6,923,973</b>	<b>\$ 4,533,985</b>	<b>2,389,988</b>	<b>\$ 4,416,591</b>	

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

(1) Salaries, FICA tax and retirement benefits within the payroll group are spread over 26 pay periods rather than evenly throughout the 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, 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.