

## City of Salida Budget Tracking Analysis

**Combined Funds: General and Lodging Tax Funds** 

## One Month Ending January 31, 2023

YTD Buildet

Percentage of year passed:

8%

									,	TD Budget Variance			
		ΥT	D January 2022	Υ	TD January 2023	VT	'D Dudmat *		-	avorable	۸.	must Dudmet	0/ Cman4
1	Operating Revenues		2022		2023	Y I	D Budget *		(UI	nfavorable)	A	nual Budget	% Spent
2	Tax Revenue (Sales, Lodging, Franchise fees)	\$	348.084	Φ.	326.989	<b>¢</b>	438,380	(1)	Φ.	(111,391)	¢	6,348,363	5.2%
3	Fees for General Services	Ψ	12.659	Ψ	8.684	Ψ	15.644	(1)	Ψ	(6,960)	Ψ	187,800	4.6%
4	Fines & Forfeitures		1.600		6,068		4,498			1,570		54,000	11.2%
5	Licenses and Permits		6,793		4,651		7,064			(2,413)		84,800	5.5%
6	County sales tax and other intergovernmental revenue		207,508		246,293		234,688			11,605		3,605,788	6.8%
7	Fees for Recreation & Event Services		37,287		98,253		81,942			16,311		983,700	10.0%
8	Miscellaneous Revenue		14,257		15		18,309			(18,294)		219,800	0.0%
9	Total Operating Revenues		628,188		690,953		800,525			(109,572)		11,484,251	6.0%
	rotal operating november		020,100		000,000		000,020			(100,012)		,,	0.070
10	Operating Expenses												
11	Cost of Sales		1,887		4,404		12,703			8,299		152,501	2.9%
12	Personnel		458,874		536,475		532,261	(2)		(4,214)		7,766,135	6.9%
13	Contracted Services		103,231		99,040		112,001	` '		12,961		1,344,550	7.4%
14	Supplies & Materials		19,429		30,834		35,519			4,685		426,400	7.2%
15	Utilities		31,157		39,044		40,524			1,480		486,480	8.0%
16	Other Operating Costs ^		298,318		217,796		168,935			(48,861)		2,028,026	10.7%
17	Financing Obligations		13,486		13,486		13,486	(3)		- '		218,082	6.2%
18	Total Operating Expenses		926,382		941,079		915,429			(25,650)		12,422,174	7.6%
										•			,
19	Revenues over (under) expenses-operating only	\$	(298,194)	\$	(250,126)	\$	(114,904)		\$	(135,222)	\$	(937,923)	26.7%
00	No. Oceanies Business of Empire												
20	Non Operating Revenue and Expense ~						000			(000)		40.000	0.00/
21	Capital Revenue Grant Revenue		(40, 400)				833 9.163			(833)		10,000 110.000	0.0% 0.0%
22			(13,406)				9,163			(9,163)		-,	0.0%
23	Net Transfers out (transfer made at year end)		(60.772)		(F 270)		(10.004)			12 606		(1,012,000)	
24	Capital Expenditures (\$500 - \$4,999)		(68,773)		(5,378)		(18,984)			13,606		(227,900)	2.4%
25 26	Capital Purchases & Improvements (\$5,000 +)	4	(10,910)	¢	(21,645)	¢	(39,151)		\$	17,506 21,116	¢	(470,000) (1,589,900)	4.6% 1.7%
20	Total (net) Non Operating Revenues & Expenses	\$	(93,089)	Ф	(27,023)	Ф	(48,139)		Ф	21,110	Ф	(1,569,900)	1.7%
27	Revenues over (under) expenses		(391,283)		(277,149)		(163,043)			(114,106)		(2,527,823)	
28	Fund Balance at 1/1/23		(55.,250)		6,830,231		6,830,231	1		(111,130)		6,830,231	
29	Fund Balance at period end			\$	6,553,082	\$	6,667,188			(114,106)	\$	4,302,408	
20	r una Balanco at portoa ona			Ψ	0,000,002	Ψ	0,007,100			(1.1.4,100)	Ψ	-1,00 <b>2</b> ,700	

<sup>\*</sup> YTD budget spread evenly throughout year except as noted in (1) and (2) below

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

<sup>(2)</sup> Salaries, FICA tax and retirement benefits within the payroll group are spread over 26 pay periods rather than evenly throughout the year.

<sup>(3)</sup> Financing Obligations budget spread based on when debt payments are due.

<sup>~</sup> 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.

<sup>^</sup> 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

One Month Ending January 31, 2023

Percentage of year passed:

8%

		ΥT	D January 2022	Υī	ΓD January 2023	Y	ΓD Budget *		۱ F	TD Budget /ariance avorable nfavorable)	A	nual Budget	% Spent
1	Operating Revenues	æ	074 445	Φ	250 524	Φ	200 402	(4)	Φ.	(0.040)	Φ.	4.047.650	C F0/
2	Tax Revenue Fees Services	\$	271,145 14,334	Ъ	259,534 2,100	Ъ	269,183 2,499	(1)	<b>Þ</b>	(9,649)	Ъ	4,017,653 30,000	6.5% 7.0%
3 1	Highway Users Tax & other intergovernmental revenues		14,334		2,100		2,499			(399) (21,242)		255.000	0.0%
5	Miscellaneous Revenue		_		(917)		(167)			(21,242)		4,000	-22.9%
6	Total Operating Revenues		285,479		260,717		292,757			(32,040)		4,306,653	6.1%
	Total operating trevelland		200,		200,111		202,101			(02,010)		.,000,000	0.170
7	Operating Expenses												
8	Personnel		24,276		36,036		35,146	(2)		(890)		510,398	7.1%
9	Contracted Services		37,944		54,706		32,071			(22,635)		385,000	14.2%
10	Supplies & Materials		1,107		817		3,915			3,098		47,000	1.7%
11	Other Operating Costs ^		32,294		67,384		29,721			(37,663)		356,800	18.9%
12	Total Operating Expenses		95,621		158,943		100,853			(58,090)		1,299,198	12.2%
4.0		_	100.050	_	101 == 1		404.004		_	(00.400)		0 007 155	0.40/
13	Revenues over (under) expenses-operating only	\$	189,858	\$	101,774	\$	191,904		\$	(90,130)	\$	3,007,455	3.4%
4.4	New Owner-firm Developer and Francisco												
14 15	Non Operating Revenue and Expense ~ Grant Revenue						305,649			(305,649)		3,669,258	0.0%
16	Capital Revenue						1,250,000			(1,250,000)		15,000,000	0.0%
17	Net Transfers In (transfer made at year end)						1,230,000			(1,230,000)		1,012,000	
18	Capital Purchases & Improvements (\$5,000 +)		(633,565)		(102,177)		(1,971,045)			1.868.868		(23,662,000)	0.4%
19	Total (net) Non Operating Revenues & Expenses	\$	(633,565)	\$	(102,177)	\$	(415,396)		\$	313.219	\$	(3,980,742)	2.6%
	The control of the co		(000,000)	Ψ	(102,117)	Ψ	( , )		Ψ	0.0,2.0	Ψ	(0,000,.12)	2.070
20	Revenues over (under) expenses		(443,707)		(403)		(223,492)			223,089		(973,287)	
21	Fund Balance at 1/1/23		,		1,701,357		1,701,357					1,701,357	
22	Fund Balance at period end			\$	1,700,954	\$	1,477,865			223,089	\$	728,070	

<sup>\*</sup> YTD budget spread evenly throughout year except as noted in (1)

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

<sup>(2)</sup> Salaries, FICA tax and retirement benefits within the payroll group are spread over 26 pay periods rather than evenly throughout the year.

<sup>~</sup> 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**

One Month Ending January 31, 2023

Percentage of year passed:

8%

									YTD Budget Variance			
		ΥT	D January	YTI	D January				Favorable			
			2022		2023	Υī	D Budget *		(Unfavorable)	Α	Anual Budget	% Spent
1	Operating Revenues						_					
2	Fees for General Services		250,553		302,199		315,493		(13,294)		3,787,426	8.0%
3	Miscellaneous Revenue		8,213		=		14,203		(14,203)		170,500	0.0%
4	Total Operating Revenues		258,766		302,199		329,696		(27,497)		3,957,926	7.6%
5	Operating Expenses		100 001		440 500		100 001	(4)	(4.075)			<b>-</b> 00/
6	Personnel		103,824		110,509		108,834	(1)	(1,675)		1,577,740	7.0%
/	Contracted Services		37,207		43,734		42,100		(1,634)		505,400	8.7%
8	Supplies & Materials		13,833		5,786		13,661		7,875		164,000	3.5%
9	Utilities		18,845		17,571		21,616	(0)	4,045		259,500	6.8%
10	Other Operating Costs		170,602		67,296		79,765	(2)	12,469		369,625	18.2%
11	Financing Obligations		- 044 044		-		- 005 070	(3)	- 04 000		1,034,822	0.0%
12	Total Operating Expenses		344,311		244,896		265,976		21,080		3,911,087	6.3%
13	Revenues over (under) expenses-operating only	\$	(85,545)	\$	57,303	\$	63,720		\$ (6,417)	\$	46,839	122.3%
14	Non Operating Revenue and Expense ~											
15	Capital Revenue (dev't fees, financing proceeds)		43,547		88,288		103,792		(15,504)		1,246,000	7.1%
16	Grant Revenue						58,310		(58,310)		700,000	0.0%
17	Capital Expenditures (\$500 - \$4,999)				(480)		-		(480)		=	
18	Capital Purchases & Improvements (\$5,000 +)		(178,615)	_	(141,418)		(312,500)		171,082		(3,751,500)	3.8%
19	Total (net) Non Operating Revenues & Expenses	\$	(135,068)	\$	(53,610)	\$	(150,398)		\$ 96,788	\$	(1,805,500)	3.0%
20	Revenues over (under) expenses		(220,613)		3,693		(86,678)		90,371		(1,758,661)	
21	Fund Balance at 1/1/21 (Unrestricted)		(223,010)		6,175,252		6,175,252	- 1	30,071		6,175,252	
22	Fund Balance at 1/1/21 (Office tricted)  Fund Balance at period end		-	¢	6,178,945	\$	6,088,574		90,371	\$	4,416,591	
~~	i una balance at period ella			Ψ	0,170,940	Ψ	0,000,374		30,371	Ψ	7,710,031	

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

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

<sup>(2)</sup> 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.

<sup>(3)</sup> Financing Obligations budget spread based on when debt payments are due.

<sup>~</sup> 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.