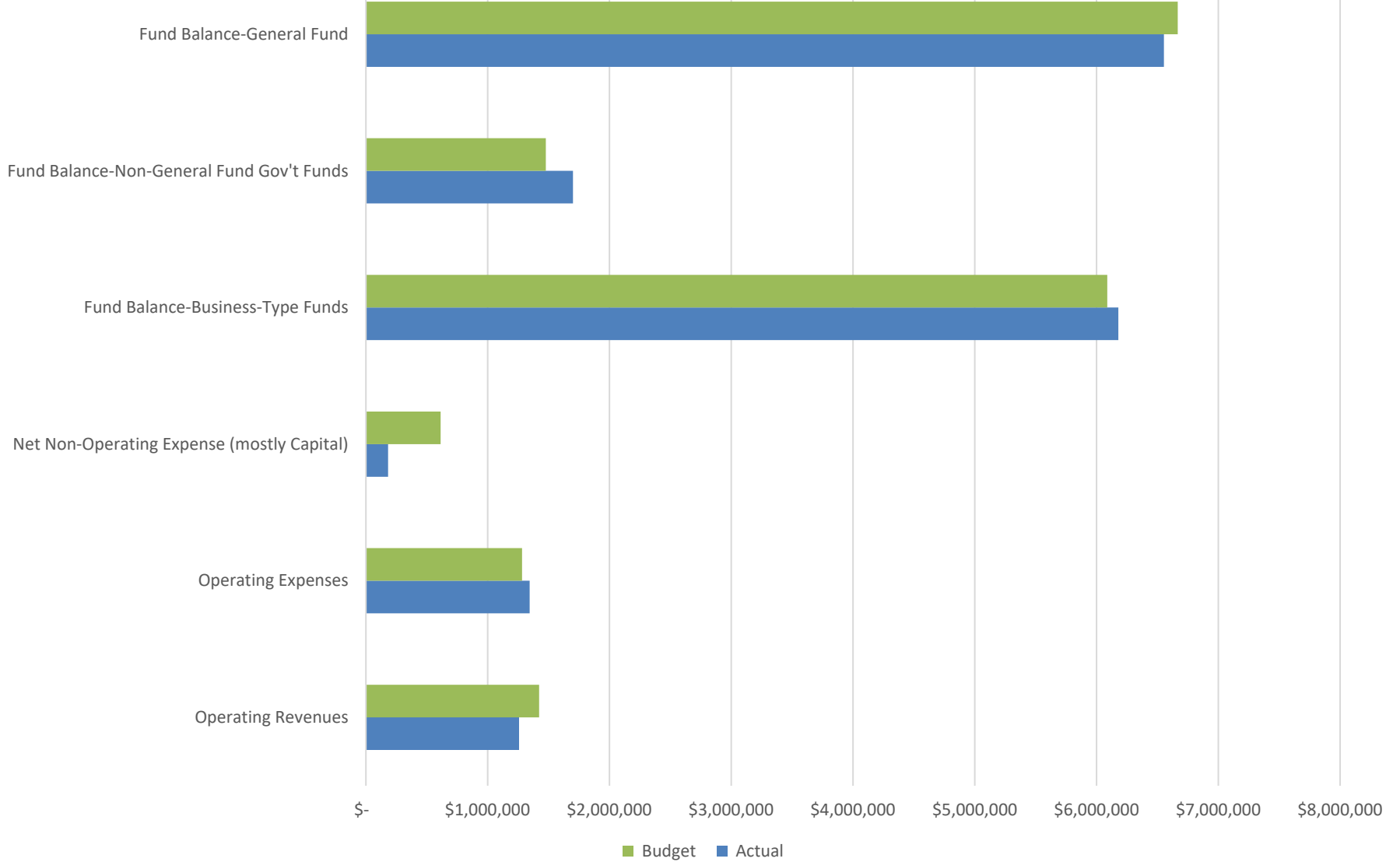


Budget to Actual Tracking-All Funds One Month Ending January 31, 2023

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
One Month Ending January 31, 2023

Percentage of year passed: 8%

| | YTD January 2022 | YTD January 2023 | YTD Budget * | YTD Budget Variance Favorable (Unfavorable) | Annual Budget | % Spent |
|----|--|---------------------|---------------------|--|-----------------------|--------------|
| 1 | <u>Operating Revenues</u> | | | | | |
| 2 | \$ 348,084 | \$ 326,989 | \$ 438,380 | (1) \$ (111,391) | \$ 6,348,363 | 5.2% |
| 3 | 12,659 | 8,684 | 15,644 | (6,960) | 187,800 | 4.6% |
| 4 | 1,600 | 6,068 | 4,498 | 1,570 | 54,000 | 11.2% |
| 5 | 6,793 | 4,651 | 7,064 | (2,413) | 84,800 | 5.5% |
| 6 | 207,508 | 246,293 | 234,688 | 11,605 | 3,605,788 | 6.8% |
| 7 | 37,287 | 98,253 | 81,942 | 16,311 | 983,700 | 10.0% |
| 8 | 14,257 | 15 | 18,309 | (18,294) | 219,800 | 0.0% |
| 9 | 628,188 | 690,953 | 800,525 | (109,572) | 11,484,251 | 6.0% |
| 10 | <u>Operating Expenses</u> | | | | | |
| 11 | 1,887 | 4,404 | 12,703 | 8,299 | 152,501 | 2.9% |
| 12 | 458,874 | 536,475 | 532,261 | (2) (4,214) | 7,766,135 | 6.9% |
| 13 | 103,231 | 99,040 | 112,001 | 12,961 | 1,344,550 | 7.4% |
| 14 | 19,429 | 30,834 | 35,519 | 4,685 | 426,400 | 7.2% |
| 15 | 31,157 | 39,044 | 40,524 | 1,480 | 486,480 | 8.0% |
| 16 | 298,318 | 217,796 | 168,935 | (48,861) | 2,028,026 | 10.7% |
| 17 | 13,486 | 13,486 | 13,486 | (3) - | 218,082 | 6.2% |
| 18 | 926,382 | 941,079 | 915,429 | (25,650) | 12,422,174 | 7.6% |
| 19 | \$ (298,194) | \$ (250,126) | \$ (114,904) | \$ (135,222) | \$ (937,923) | 26.7% |
| 20 | <u>Non Operating Revenue and Expense ~</u> | | | | | |
| 21 | | | 833 | (833) | 10,000 | 0.0% |
| 22 | (13,406) | | 9,163 | (9,163) | 110,000 | 0.0% |
| 23 | | | | - | (1,012,000) | 0.0% |
| 24 | (68,773) | (5,378) | (18,984) | 13,606 | (227,900) | 2.4% |
| 25 | (10,910) | (21,645) | (39,151) | 17,506 | (470,000) | 4.6% |
| 26 | \$ (93,089) | \$ (27,023) | \$ (48,139) | \$ 21,116 | \$ (1,589,900) | 1.7% |
| 27 | (391,283) | (277,149) | (163,043) | (114,106) | (2,527,823) | |
| 28 | | 6,830,231 | 6,830,231 | | 6,830,231 | |
| 29 | | \$ 6,553,082 | \$ 6,667,188 | (114,106) | \$ 4,302,408 | |

* 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) 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
One Month Ending January 31, 2023

Percentage of year passed: 8%

| | YTD January 2022 | YTD January 2023 | YTD Budget * | YTD Budget Variance Favorable (Unfavorable) | Annual Budget | % Spent |
|----|--|---------------------|---------------------|--|-----------------------|--------------|
| 1 | <u>Operating Revenues</u> | | | | | |
| 2 | \$ 271,145 | \$ 259,534 | \$ 269,183 | (1) \$ (9,649) | \$ 4,017,653 | 6.5% |
| 3 | 14,334 | 2,100 | 2,499 | (399) | 30,000 | 7.0% |
| 4 | - | - | 21,242 | (21,242) | 255,000 | 0.0% |
| 5 | - | (917) | (167) | (750) | 4,000 | -22.9% |
| 6 | 285,479 | 260,717 | 292,757 | (32,040) | 4,306,653 | 6.1% |
| 7 | <u>Operating Expenses</u> | | | | | |
| 8 | 24,276 | 36,036 | 35,146 | (2) (890) | 510,398 | 7.1% |
| 9 | 37,944 | 54,706 | 32,071 | (22,635) | 385,000 | 14.2% |
| 10 | 1,107 | 817 | 3,915 | 3,098 | 47,000 | 1.7% |
| 11 | 32,294 | 67,384 | 29,721 | (37,663) | 356,800 | 18.9% |
| 12 | 95,621 | 158,943 | 100,853 | (58,090) | 1,299,198 | 12.2% |
| 13 | \$ 189,858 | \$ 101,774 | \$ 191,904 | \$ (90,130) | \$ 3,007,455 | 3.4% |
| 14 | <u>Non Operating Revenue and Expense ~</u> | | | | | |
| 15 | | | 305,649 | (305,649) | 3,669,258 | 0.0% |
| 16 | | | 1,250,000 | (1,250,000) | 15,000,000 | |
| 17 | | | | - | 1,012,000 | |
| 18 | (633,565) | (102,177) | (1,971,045) | 1,868,868 | (23,662,000) | 0.4% |
| 19 | \$ (633,565) | \$ (102,177) | \$ (415,396) | \$ 313,219 | \$ (3,980,742) | 2.6% |
| 20 | (443,707) | (403) | (223,492) | 223,089 | (973,287) | |
| 21 | | 1,701,357 | 1,701,357 | | 1,701,357 | |
| 22 | | \$ 1,700,954 | \$ 1,477,865 | 223,089 | \$ 728,070 | |

* 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.

^ 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 January 2022 | YTD January 2023 | YTD Budget * | YTD Budget Variance Favorable (Unfavorable) | Annual Budget | % Spent | |
|-----------|--|---------------------|---------------------|--|-------------------|-----------------------|---------------|
| 1 | <u>Operating Revenues</u> | | | | | | |
| 2 | 250,553 | 302,199 | 315,493 | (13,294) | 3,787,426 | 8.0% | |
| 3 | 8,213 | - | 14,203 | (14,203) | 170,500 | 0.0% | |
| 4 | 258,766 | 302,199 | 329,696 | (27,497) | 3,957,926 | 7.6% | |
| 5 | <u>Operating Expenses</u> | | | | | | |
| 6 | 103,824 | 110,509 | 108,834 | (1) | 1,577,740 | 7.0% | |
| 7 | 37,207 | 43,734 | 42,100 | (1,634) | 505,400 | 8.7% | |
| 8 | 13,833 | 5,786 | 13,661 | 7,875 | 164,000 | 3.5% | |
| 9 | 18,845 | 17,571 | 21,616 | 4,045 | 259,500 | 6.8% | |
| 10 | 170,602 | 67,296 | 79,765 | (2) | 369,625 | 18.2% | |
| 11 | - | - | - | (3) | 1,034,822 | 0.0% | |
| 12 | 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 | <u>Non Operating Revenue and Expense ~</u> | | | | | | |
| 15 | 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) | (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) | | 6,175,252 | 6,175,252 | 6,175,252 | | |
| 22 | Fund Balance at period end | | \$ 6,178,945 | \$ 6,088,574 | 90,371 | \$ 4,416,591 | |

* 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) 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.

(3) 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.