

## City of Salida Budget Tracking Analysis

#### Combined Funds: General and Lodging Tax Funds

## Seven Months Ending July 31, 2021

58%

Percentage of year passed:

		VT	D July 2020	VTI	D. July 2024	V	D Budaet *		F	TD Budget Variance avorable	Α	oual Budgat	9/ Sport
1	Operating Revenues	111	D July 2020	111	July 2021	T	D Buaget "		(UI	nfavorable)	AI	nual Budget	% Spent
2	Tax Revenue (Sales, Lodging, Franchise fees)	\$	2,726,745	\$	3,395,997	¢	2,942,584	(1)	¢	453,413	Ф	5,046,320	67.3%
3	Fees for General Services	φ	136,861	Φ	127,410	Φ	112,976	(1)	Φ	14,434	Φ	193.750	65.8%
4	Fines & Forfeitures		21.710		28,361		37,318			(8,957)		64,000	44.3%
5	Licenses and Permits		58,103		75,183		16,327			58,856		28.000	268.5%
6	County sales tax and other intergovernmental revenue		1,530,868		1,918,965		1,527,430			391,535		2,619,500	73.3%
7	Fees for Recreation & Event Services		189,874		212,858		312,979			(100,121)		536,750	39.7%
8	Miscellaneous Revenue		175,248		128,879		116,039			12,840		199,000	64.8%
9	Total Operating Revenues		4,839,409		5,887,653		5,065,653			822,000		8,687,320	67.8%
9	Total Operating Revenues		4,000,400		0,007,000		0,000,000			022,000		0,007,020	07.070
10	Operating Expenses												
11	Cost of Sales		29,454		50,693		76,387			25,694		131,001	38.7%
12	Personnel		3,186,263		3,402,760		3,579,685	(2)		176,925		6,138,982	55.4%
13	Contracted Services		534,149		518,408		675,008	(-)		156,600		1,157,620	44.8%
14	Supplies & Materials		131,571		175,142		185,924			10,782		318,850	54.9%
15	Utilities		231.051		245,186		252,482			7,296		433,000	56.6%
16	Other Operating Costs ^		422.854		616,239		605,258			(10,981)		1,038,000	59.4%
17	Financing Obligations		129,894		129,885		129,885	(3)		-		253,635	51.2%
18	Total Operating Expenses		4,665,236		5,138,313		5,504,629			366,316		9,471,088	54.3%
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19	Revenues over (under) expenses-operating only	\$	174,173	\$	749,340	\$	(438,976)		\$	1,188,316	\$	(783,768)	-95.6%
													<u> </u>
20	Non Operating Revenue and Expense ~												
21	Capital Revenue		38,479		41,541		5,831			35,710		10,000	415.4%
22	Grant Revenue		31,236		868,352		26,240			842,112		45,000	1929.7%
23	Net Transfers out (transfer made at year end)									-		(1,018,200)	0.0%
24	Capital Expenditures (\$500 - \$4,999)		(37,265)		(50,032)		(69,126)			19,094		(118,550)	42.2%
25	Capital Purchases & Improvements (\$5,000 +)		(205,172)		(122,261)		(108,398)			(13,863)		(185,900)	65.8%
26	Total (net) Non Operating Revenues & Expenses	\$	(172,722)	\$	737,600	\$	(145,453)		\$	883,053	\$	(1,267,650)	-58.2%
27	Revenues over (under) expenses		1,451		1,486,940		(584,429)			2,071,369		(2,051,418)	
28	Fund Balance at 1/1/21 (Unrestricted)				5,774,454		5,774,454					5,774,454	
29	Fund Balance at period end			\$	7,261,394	\$	5,190,025			2,071,369	\$	3,723,036	

<sup>\*</sup> YTD budget spread evenly throughout year except as noted in (1), (2) and (3)

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

<sup>(2)</sup> Personnel budget spread based on how many of the 26 pay periods have been paid out YTD.

<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

## Seven Months Ending July 31, 2021

Percentage of year passed:

58%

		YTE	) July 2020	ΥT	D July 2021	Υ٦	ΓD Budget *		F	TD Budget Variance avorable nfavorable)	Ar	nual Budget	% Spent
1	Operating Revenues												
2	Tax Revenue	\$	1,742,462	\$	,,	\$	1,828,411	(1)	\$	370,158	\$	3,135,580	70.1%
3	Fees Services				38,996		29,155			9,841		50,000	78.0%
4	Highway Users Tax & other intergovernmental revenues		133,666		139,884		169,099			(29,215)		290,000	48.2%
5	Miscellaneous Revenue		3,010		(76)		1,166			(1,242)		2,000	-3.8%
6	Total Operating Revenues		1,879,138		2,377,373		2,027,831			349,542		3,477,580	68.4%
7	On another transfer												
7 8	Operating Expenses Personnel		188.720		240.254		005 047	(2)		(F 101)		403.435	59.6%
9	Contracted Services		264.933		240,351 138,703		235,247 138,894	(2)		(5,104) 191		238,200	58.2%
_			264,933 17.672		37.076		25.248					43.300	58.2% 85.6%
10 11	Supplies & Materials Other Operating Costs A		184,364		132,273		25,248 145,367			(11,828) 13,094		249,300	53.1%
12	Other Operating Costs ^ Total Operating Expenses		655,689		548,403		544,756			(3,647)		934,235	58.7%
12	Total Operating Expenses		000,009		340,403		344,730			(3,047)		934,233	30.7%
13	Revenues over (under) expenses-operating only	\$	1,223,449	\$	1,828,970	\$	1,483,075		\$	345,895	\$	2,543,345	71.9%
14	Non Operating Revenue and Expense ~												
15	Grant Revenue				699,985		770,546			(70,561)		1,321,176	53.0%
16	Capital Revenue		2,067		8,815		104,958			(96,143)		180,000	
17	Net Transfers In (transfer made at year end)									-		1,018,200	
18	Capital Purchases & Improvements (\$5,000 +)		(888,989)		(2,776,335)		(3,716,364)			940,029		(6,373,057)	43.6%
19	Total (net) Non Operating Revenues & Expenses	\$	(886,922)	\$	(2,067,535)	\$	(2,840,860)		\$	773,325	\$	(3,853,681)	53.7%
20	Revenues over (under) expenses		336,527		(238,565)		(1,357,785)			1,119,220		(1,310,336)	
21	Fund Balance at 1/1/21 (Unrestricted)		223,021		888.678		888.678			.,,		888.678	
22	Fund Balance at period end			\$		\$	(469,107)			1,119,220	\$	(421,658)	
~~	i una balance at periou ena			Ψ	000,110	Ψ	(403, 107)			1,110,220	Ψ	(721,030)	

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

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

<sup>(2)</sup> Personnel budget spread based on how many of the 26 pay periods have been paid out YTD.

<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

58%

## **Budget Tracking Analysis - Business-Like Fund Types**

## Combined Funds: Water and Wastewater Seven Months Ending July 31, 2021

Percentage of year passed:

		YTD	July 2020	ΥT	D July 2021	Y	TD Budget *		YTD Budg Variance Favorable (Unfavorab	e e	Ar	nual Budget	% Spent
1	Operating Revenues		•		-		•		•	•		•	•
2	Fees for General Services		1,899,253		1,979,261		1,852,567		126,6	94		3,177,100	62.3%
3	Miscellaneous Revenue		88,686		58,519		34,111		24,4	804		58,500	100.0%
4	Total Operating Revenues		1,987,939		2,037,780		1,886,678		151,1	02		3,235,600	63.0%
5	Operating Expenses												
6	Personnel		739,674		765,321		785,875	(1)	20,5			1,347,735	56.8%
7	Contracted Services		207,826		219,839		324,204		104,3			556,000	39.5%
8	Supplies & Materials		85,117		66,876		89,127		22,2			152,850	43.8%
9	Utilities		127,507		126,623		131,431		4,8			225,400	56.2%
10	Other Operating Costs		198,401		181,073		220,587		39,5	514		378,300	47.9%
11	Financing Obligations		292,775		306,941		306,941	(2)	<del>-</del>	-		974,400	31.5%
12	Total Operating Expenses		1,651,300		1,666,673		1,858,165		191,4	92		3,634,685	45.9%
13	Revenues over (under) expenses-operating only	\$	336,639	\$	371,107	\$	28,513		\$ 342,5	94	\$	(399,085)	-93.0%
14	Non Operating Revenue and Expense ~												
15	Capital Revenue (dev't fees, financing proceeds)		616,988		1,224,383		2,802,379		(1,577,9	96)		4,806,000	25.5%
16	Capital Expenditures (\$500 - \$4,999)		(2,700)		(3,617)				(3,6	17)		-	
17	Capital Purchases & Improvements (\$5,000 +)		(456,512)		(480,487)		(2,956,317)		2,475,8	30		(5,070,000)	9.5%
18	Total (net) Non Operating Revenues & Expenses	\$	157,776	\$	740,279	\$	(153,938)		\$ 894,2	217	\$	(264,000)	-280.4%
19	Revenues over (under) expenses	_	494,415		1,111,386		(125,425)		1,236,8	311		(663,085)	
20	Fund Balance at 1/1/21 (Unrestricted)		_	_	6,448,009	_	6,448,009					6,448,009	
21	Fund Balance at period end			\$	7,559,395	\$	6,322,584		1,236,8	11	\$	5,784,924	

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

<sup>(1)</sup> Personnel budget spread based on how many of the 26 pay periods have been paid out YTD.

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