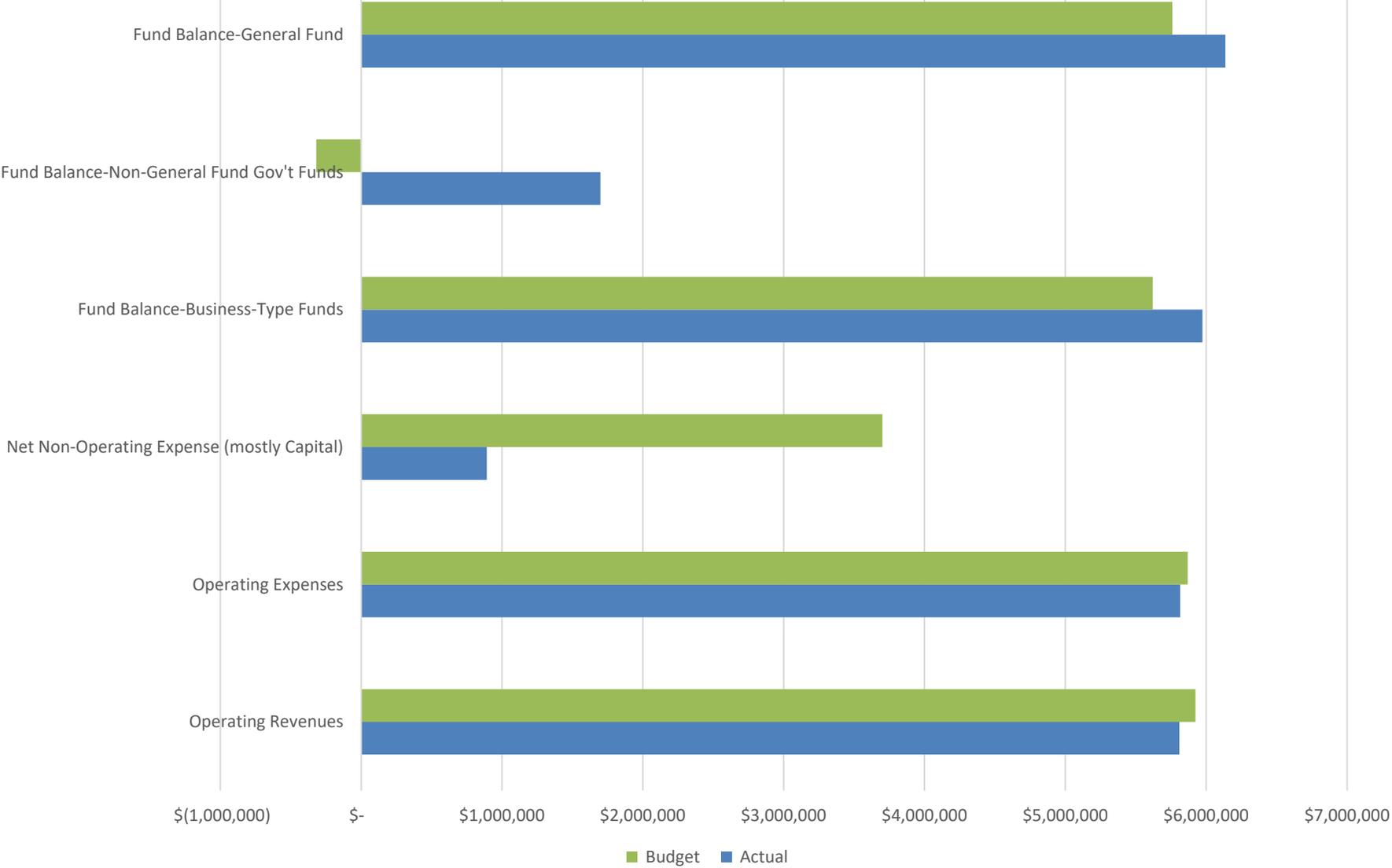


Budget to Actual Tracking-All Funds Four Months Ending April 30, 2023

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
Four Months Ending April 30, 2023

Percentage of year passed: 33%

	YTD April 2022	YTD April 2023	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
<u>Operating Revenues</u>						
1						
2	\$ 1,796,978	\$ 1,758,519	\$ 1,757,194	(1) \$ 1,325	\$ 6,348,363	27.7%
3	47,246	51,242	62,575	(11,333)	187,800	27.3%
4	10,680	16,372	17,993	(1,621)	54,000	30.3%
5	15,463	9,616	28,255	(18,639)	84,800	11.3%
6	1,011,568	1,051,750	1,050,550	1,200	3,605,788	29.2%
7	268,763	357,347	327,769	29,578	983,700	36.3%
8	37,716	121,704	73,237	48,467	219,800	55.4%
9	3,188,414	3,366,550	3,317,573	48,977	11,484,251	29.3%
<u>Operating Expenses</u>						
10						
11	26,095	36,789	50,813	14,024	152,501	24.1%
12	2,086,114	2,355,971	2,439,647	(2) 83,676	7,766,135	30.3%
13	315,486	371,739	448,004	76,265	1,344,550	27.6%
14	139,069	136,973	142,076	5,103	426,400	32.1%
15	127,899	154,490	162,095	7,605	486,480	31.8%
16	484,921	854,132	876,009	(3) 21,877	2,028,026	42.1%
17	40,458	53,944	53,944	(4) -	218,082	24.7%
18	3,220,042	3,964,038	4,172,588	208,550	12,422,174	31.9%
19	\$ (31,628)	\$ (597,488)	\$ (855,015)	\$ 257,527	\$ (937,923)	63.7%
<u>Non Operating Revenue and Expense ~</u>						
20						
21	9,726	10,925	3,332	7,593	10,000	109.3%
22	21,201	275	13,328	(13,053)	110,000	0.3%
23				-	(1,012,000)	0.0%
24	(134,603)	(47,855)	(75,936)	28,081	(227,900)	21.0%
25	(96,559)	(60,486)	(156,604)	96,118	(470,000)	12.9%
26	\$ (200,235)	\$ (97,141)	\$ (215,880)	\$ 118,739	\$ (1,589,900)	6.1%
27	(231,863)	(694,629)	(1,070,895)	376,266	(2,527,823)	
28		6,830,231	6,830,231		6,830,231	
29		\$ 6,135,602	\$ 5,759,336	376,266	\$ 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) 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
Four Months Ending April 30, 2023

Percentage of year passed: 33%

	YTD April 2022	YTD April 2023	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
<u>Operating Revenues</u>						
1 Tax Revenue	\$ 1,161,761	\$ 1,144,890	\$ 1,169,137	(1) \$ (24,247)	\$ 4,017,653	28.5%
3 Fees Services	27,178	21,504	9,996	11,508	30,000	71.7%
4 License & Permits	-	13,000	-	13,000	-	
5 Highway Users Tax & other intergovernmental revenues	72,193	72,366	108,290	(35,924)	255,000	28.4%
6 Miscellaneous Revenue	-	762	-	762	4,000	19.1%
7 Total Operating Revenues	1,261,132	1,252,522	1,287,423	(34,901)	4,306,653	29.1%
<u>Operating Expenses</u>						
8 Personnel	124,460	161,229	160,246	(2) (983)	510,398	31.6%
9 Contracted Services	138,348	165,383	128,282	(37,101)	385,000	43.0%
10 Supplies & Materials	9,997	17,715	15,660	(2,055)	47,000	37.7%
11 Other Operating Costs ^	58,475	98,542	118,886	20,344	356,800	27.6%
12 Total Operating Expenses	331,280	442,869	423,074	(19,795)	1,299,198	34.1%
13 Revenues over (under) expenses-operating only	\$ 929,852	\$ 809,653	\$ 864,349	\$ (54,696)	\$ 3,007,455	26.9%
<u>Non Operating Revenue and Expense ~</u>						
14 Grant Revenue				-	3,669,258	0.0%
16 Capital Revenue			5,000,000	(5,000,000)	15,000,000	
17 Net Transfers In (transfer made at year end)				-	1,012,000	
18 Capital Purchases & Improvements (\$5,000 +)	(838,634)	(811,511)	(7,884,178)	7,072,667	(23,662,000)	3.4%
19 Total (net) Non Operating Revenues & Expenses	\$ (838,634)	\$ (811,511)	\$ (2,884,178)	\$ 2,072,667	\$ (3,980,742)	20.4%
20 Revenues over (under) expenses	91,218	(1,858)	(2,019,829)	2,017,971	(973,287)	
21 Fund Balance at 1/1/23		1,701,357	1,701,357		1,701,357	
22 Fund Balance at period end		\$ 1,699,499	\$ (318,472)	2,017,971	\$ 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. 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
Four Months Ending April 30, 2023

Percentage of year passed: 33%

	YTD April 2022	YTD April 2023	YTD Budget *	YTD Budget Variance Favorable (Unfavorable)	Annual Budget	% Spent
1	<u>Operating Revenues</u>					
2	1,037,036	1,169,827	1,261,970	(92,143)	3,787,426	30.9%
3	29,444	20,835	56,811	(35,976)	170,500	12.2%
4	1,066,480	1,190,662	1,318,781	(128,119)	3,957,926	30.1%
5	<u>Operating Expenses</u>					
6	471,158	461,791	495,453 (1)	33,662	1,577,740	29.3%
7	116,627	262,815	168,399	(94,416)	505,400	52.0%
8	56,472	33,856	54,645	20,789	164,000	20.6%
9	65,972	77,434	86,465	9,031	259,500	29.8%
10	208,008	182,896	123,159 (2)	(59,737)	369,625	49.5%
11	296,084	389,809	344,803 (3)	(45,006)	1,034,822	37.7%
12	1,214,321	1,408,601	1,272,924	(135,677)	3,911,087	36.0%
13	Revenues over (under) expenses-operating only	\$ (147,841)	\$ (217,939)	\$ 45,857	\$ (263,796)	\$ 46,839 -465.3%
14	<u>Non Operating Revenue and Expense ~</u>					
15	452,352	1,259,041	415,167	843,874	1,246,000	101.0%
16	2,137		233,240	(233,240)	700,000	0.0%
17		(6,205)		(6,205)	-	
18	(278,787)	(1,236,492)	(1,250,000)	13,508	(3,751,500)	33.0%
19	\$ 175,702	\$ 16,344	\$ (601,593)	\$ 617,937	\$ (1,805,500)	-0.9%
20	27,861	(201,595)	(555,736)	354,141	(1,758,661)	
21		6,175,252	6,175,252		6,175,252	
22	Fund Balance at period end	\$ 5,973,657	\$ 5,619,516	354,141	\$ 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.