



## **NAPA VALLEY TRANSPORTATION AUTHORITY Board Agenda Letter**

---

**TO:** Board of Directors  
**FROM:** Kate Miller, Executive Director  
**REPORT BY:** Justin Paniagua, Senior Finance/Policy Analyst  
(707) 259-8781 / Email: [jpaniagua@nvta.ca.gov](mailto:jpaniagua@nvta.ca.gov)  
**SUBJECT:** Napa Valley Transportation Authority (NVTA) First Quarter (Q1) Fiscal Year (FY) 2018-19 Financial Statements, 5-Year Forecast and Delegated Authority Matrix

---

### **RECOMMENDATION**

That the Napa Valley Transportation Authority (NVTA) Board receive the financial performance compared to budget (Attachment 1) for the first quarter of FY 2018-19 and 5-year financial forecast.

### **COMMITTEE RECOMMENDATION**

None

### **EXECUTIVE SUMMARY**

This report provides NVTA's first quarter update on its financial performance and long-term budget forecast over the next five (5) years. Attachment 1 summarizes the financial performance and includes detailed financial information assessing the agency's performance to budget.

### **PROCEDURAL REQUIREMENTS**

1. Staff Report
2. Public Comment

### **FINANCIAL IMPACT**

Is there a fiscal impact? No

---

## **CEQA REQUIREMENTS**

**ENVIRONMENTAL DETERMINATION:** The proposed action is not a project as defined by 14 California Code of Regulations 15378 (California Environmental Quality Act (CEQA) Guidelines) and therefore CEQA is not applicable.

## **BACKGROUND AND DISCUSSION**

NVTA is composed of four (4) funds: the Planning fund also known as the Congestion Management Agency (CMA) or the General Fund; the Transit Fund; and two (2) fiduciary funds: the Transportation for Clean Air (TFCA) and the Abandoned Vehicle Abatement Authority (AVAA). Fiduciary funds do not contribute to the agency financial performance and are included for informational purposes only.

### **Financial Performance:**

#### *Congestion Management Agency - Budget vs. Actuals*

The General Fund (CMA) recognized \$1,049,002 in revenues for the quarter. Fiscal year-to-date, the CMA has recognized approximately 12% of its total budgeted revenues. The main source was NVTA's first Transportation Development Act (TDA) disbursement of \$1,000,000. Other revenues are salary charge backs to the Public Transit fund, interest, and refunds.

Planning fund expenses totaled \$577,539. Fiscal year-to-date, approximately 5% of the fiscal year budget has been expended. Personnel costs were \$280,444 for Q1 and 13% of salaries and benefits have been expended to date. Agency administration and consulting services accounted for \$191,019 in expenses. By the end of the quarter 3% of the administration and consulting budget was expended.

#### *Public Transit (Transit Fund) - Budget vs. Actuals*

Transit operating revenues were \$1,257,938 for the quarter. The fund has received a majority of the annual Transportation Development Act (TDA) operating allocation for the fiscal year.

Overall, operating expenses in the Public Transit fund totaled \$2,518,084. The primary expense categories were purchased transportation at \$2,307,777 and fuel at \$91,056. Total public transit expenditures to date amount to 22% of the fiscal year budget. Fuel cost for the fiscal year to date is on average \$3.10 per gallon, an increase of 13% over the previous fiscal year.

### *Capital Purchases*

In the first quarter, NVTA did not make any capital purchases.

**5-Year Forecast:**

Staff has updated the 5-year forecast to include the recently approved FY 2018-19 and FY 2019-20 biennial budget.

*Note that the information summarized in this memo and contained in the attached report has not been audited and should be used for informational purposes only.*

**Executive Director Delegated Authority**

The Board authorizes the Executive Director up to \$49,999 in delegated authority for any single purchase and up to \$175,000 for construction expenses. Staff provides quarterly updates on delegated authority expenses over \$5,000. Table 1 presents delegated authority expenditures as of September 30, 2018.

**Table 1: Executive Director Delegated Authority**

QUARTELY DELEGATED AUTHORITY SMALL CLAIMS REPORT (\$5k > 50k) FY 2018-19							
CON No.	VENDOR	DESCRIPTION	QTR 1 Jul-Sep	QRT 2 Oct-Dec	QTR 3 Jan-Mar	QRT 4 Apr-Jun	TOTAL
1841	SHERWOOD	ADA ASSIST (SGTC BOARD ROOM	\$ 6,200				
1842	PFAL	FINANCIAL ADVISORY SVCS	\$ 49,999				
181006	PENINSULATORS	OFFICE SHADES	\$ 29,988				
181008	UTA	APCs (3 EA)	\$ 15,822				
181011	SMITH's	STORAGE ROOM CABINETS	\$ 24,680				
		<b>TOTAL</b>	\$126,689				

**SUPPORTING DOCUMENTS**

Attachment: (1) Fiscal Year 2018-19 First Quarter Financial Statements and 5-Year Forecast

Division: 830 NVTa - Consolidated

									5 Year Forecast		NVTa Agenda Item 10.3			
									FY 2019-20		November 14, 2018			
		Adopted Budget	Budget Adjustments	Adjusted Budget	Q1 Actuals	YTD Total	Budget vs Actual	Percent of Budget	Budget	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	
Revenues														
41400	Sales and Use Tax	12,304,839	-	12,304,839	2,000,000	2,000,000	10,304,839	16.25%	9,076,495	13,948,317	10,163,116	14,404,800	10,548,167	
43790	State-Other Funding	1,806,413	-	1,806,413	-	-	1,806,413	0.00%	1,506,600	1,549,700	1,594,100	1,639,900	1,687,000	
43890	Federal-Other Funding	4,459,424	-	4,459,424	-	-	4,459,424	0.00%	2,846,600	2,797,700	2,839,700	2,882,500	2,926,200	
43950	Other-Governmental Agencies	629,400	-	629,400	-	-	629,400	0.00%	715,400	715,400	715,400	715,400	715,400	
45100	Interest	46,400	-	46,400	3,883	3,883	42,517	8.37%	47,000	47,700	48,400	49,100	49,800	
46800	Charges for Services (Farebox)	1,187,100	-	1,187,100	268,486	268,486	918,614	22.62%	1,271,700	1,297,100	1,323,000	1,349,500	1,376,500	
46810	American Canyon Contribution	35,700	-	35,700	7,539	7,539	28,161	21.12%	37,700	38,800	40,000	41,200	42,400	
46820	Yountville Contribution	38,600	-	38,600	9,198	9,198	29,402	23.83%	40,000	41,200	42,400	43,700	45,000	
46825	St. Helena Contribution	31,655	-	31,655	7,914	7,914	23,741	25.00%	32,455	33,400	34,400	35,400	36,500	
46830	Calistoga & CTBID Contribution	65,100	-	65,100	24,917	24,917	40,183	38.28%	65,100	67,100	69,100	71,200	73,300	
49900	Intrafund Revenue	243,500	-	243,500	47,278	47,278	196,222	19.42%	253,500	258,600	263,800	269,100	274,500	
Total Revenues		20,848,131	-	20,848,131	2,369,215	2,369,215	18,478,916	11.36%	15,892,550	20,795,017	17,133,416	21,501,800	17,774,767	
Expenses														
51100	Salaries and Wages	1,552,700	-	1,552,700	165,449	165,449	1,387,251	10.66%	1,614,400	1,662,800	1,712,700	1,764,100	1,817,000	
51110	Extra Help	5,000	-	5,000	2,893	2,893	2,107	0.00%	5,000	5,000	5,000	5,000	5,000	
51200	401A Employer Contribution	24,500	-	24,500	750	750	23,750	3.06%	24,500	24,500	24,500	24,500	24,500	
51205	Cell Phone Allowance	3,000	-	3,000	450	450	2,550	0.00%	3,000	3,100	3,200	3,300	3,400	
51300	Medicare	18,000	-	18,000	3,987	3,987	14,013	22.15%	18,000	18,500	19,100	19,700	20,300	
51400	Employee Insurance-Premiums	300,000	-	300,000	67,073	67,073	232,927	22.36%	321,600	331,200	341,100	351,300	361,800	
51405	Workers Compensation	14,400	-	14,400	-	-	14,400	0.00%	14,400	14,800	15,200	15,700	16,200	
51410	Unemployment Compensation	-	-	-	161	161	(161)	0.00%	-	-	-	-	-	
51600	Retirement	166,000	-	166,000	39,683	39,683	126,317	23.91%	180,000	185,400	191,000	196,700	202,600	
51605	Other Post Employment Benefits	25,000	-	25,000	-	-	25,000	0.00%	25,000	25,800	26,600	27,400	28,200	
51990	Other Employee Benefits	3,000	-	3,000	-	-	3,000	0.00%	3,000	3,200	3,400	3,600	3,800	
Total for: Salaries and Benefits		2,111,600	-	2,111,600	280,444	280,444	1,831,156	13.28%	2,208,900	2,274,300	2,341,800	2,411,300	2,482,800	
52100	Administration Services	10,000	-	10,000	6,195	6,195	3,805	61.95%	10,000	10,200	10,400	10,600	10,800	
52125	Accounting/Auditing Services	95,700	-	95,700	4,888	4,888	90,812	5.11%	95,700	97,600	99,600	101,600	103,600	
52130	Information Technology Service	97,490	-	97,490	24,373	24,373	73,118	25.00%	101,400	103,400	105,400	107,500	109,700	
52131	ITS-Communication Services	21,741	-	21,741	5,435	5,435	16,306	0.00%	22,400	22,800	23,300	23,800	24,300	
52140	Legal Services	85,700	-	85,700	-	-	85,700	0.00%	85,700	87,400	89,100	90,900	92,700	
52150	Temporary/Contract Help	7,500	-	7,500	-	-	7,500	0.00%	7,500	7,500	7,500	7,500	7,500	
52310	Consulting Services	5,882,100	-	5,882,100	85,283	85,283	5,796,817	1.45%	926,300	4,705,700	741,000	4,799,800	755,800	
52325	Waste Disposal Services	18,500	-	18,500	1,476	1,476	17,024	7.98%	18,700	18,800	18,900	19,000	19,100	
52335	Security Services	42,000	-	42,000	1,559	1,559	40,441	3.71%	42,000	42,600	43,200	43,800	44,400	
52340	Landscaping Services	5,000	-	5,000	650	650	4,350	13.00%	5,200	5,300	5,400	5,500	5,600	
52490	Other Professional Services	9,985,000	-	9,985,000	2,307,777	2,307,777	7,677,223	23.11%	9,800,300	9,996,300	10,196,200	10,400,100	10,608,100	
52500	Maintenance-Equipment	132,500	-	132,500	51,502	51,502	80,998	38.87%	135,000	135,500	136,000	136,500	137,000	
52505	Maintenance-Buildings/Improvem	68,778	-	68,778	16,570	16,570	52,208	24.09%	90,000	91,500	93,000	94,600	96,200	
52515	Maintenance-Software	115,500	-	115,500	21,703	21,703	93,797	18.79%	115,500	117,000	118,000	119,000	120,600	
52520	Maintenance-Vehicles	62,000	-	62,000	-	-	62,000	0.00%	62,000	62,000	62,000	62,000	62,000	
52600	Rents and Leases - Equipment	7,000	-	7,000	967	967	6,033	13.82%	7,000	7,100	7,200	7,300	7,400	
52605	Rents and Leases - Bldg/Land	6,000	-	6,000	-	-	6,000	0.00%	6,000	6,000	6,000	6,000	6,000	
52705	Insurance - Premiums	75,000	-	75,000	709	709	74,291	0.95%	75,000	76,500	78,000	79,500	81,100	
52800	Communications/Telephone	21,500	-	21,500	2,611	2,611	18,889	12.15%	21,500	21,700	21,900	22,100	22,300	
52810	Advertising/Marketing	172,500	-	172,500	12,000	12,000	160,500	6.96%	172,500	173,600	174,700	175,800	177,000	
52820	Printing & Binding	60,000	-	60,000	11,116	11,116	48,884	18.53%	60,000	60,300	60,600	60,900	61,200	
52825	Bank Charges	14,000	-	14,000	573	573	13,427	4.10%	14,000	14,200	14,400	14,600	14,800	
52830	Publications & Legal Notices	17,500	-	17,500	604	604	16,896	3.45%	17,500	17,800	18,100	18,400	18,700	
52900	Training/Conference Expenses	40,000	-	40,000	2,786	2,786	37,214	6.97%	40,000	40,800	41,600	42,400	43,200	
52905	Business Travel/Mileage	15,000	-	15,000	693	693	14,307	4.62%	15,000	15,300	15,600	15,900	16,200	
53100	Office Supplies	35,000	-	35,000	926	926	34,074	2.65%	35,000	35,700	36,400	37,100	37,800	
53110	Freight/Postage	4,000	-	4,000	1,798	1,798	2,202	44.96%	4,000	4,100	4,200	4,300	4,400	
53115	Books/Media/Periodicals/Subscr	6,000	-	6,000	3,296	3,296	2,704	54.94%	6,000	6,100	6,200	6,300	6,400	
53120	Memberships/Certifications	35,000	-	35,000	3,236	3,236	31,764	9.25%	35,000	35,700	36,400	37,100	37,800	
53205	Utilities - Electric	31,000	-	31,000	1,936	1,936	29,064	6.25%	31,000	31,500	32,000	32,500	33,000	
53220	Utilities - Water	25,000	-	25,000	-	-	25,000	0.00%	25,000	25,200	25,400	25,600	25,900	
53250	Fuel	1,282,800	-	1,282,800	91,161	91,161	1,191,639	7.11%	1,347,950	1,361,400	1,375,000	1,388,700	1,402,600	
Total for: Services and Supplies		18,476,809	-	18,476,809	2,661,826	2,661,826	15,814,983	14.41%	13,430,150	17,436,600	13,702,700	17,996,700	14,193,200	
54315	Interest on Debt (I-Bank; Bank of Marin)	-	-	-	-	-	-	0.00%	-	549,619	538,697	527,358	515,587	
57900	Intrafund Expenditures	243,500	-	243,500	47,278	47,278	196,222	19.42%	253,500	258,600	263,800	269,100	274,500	
Total for: Other Expenses		243,500	-	243,500	47,278	47,278	196,2							

		Budget						Percent of					
		Adopted Budget	Adjustments	Adjusted Budget	Q1 Actuals	YTD Total	Budget vs Actual	Budget	FY 2019-20 Budget	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Revenues													
41400	Sales and Use Tax	6,344,231	-	6,344,231	1,000,000	1,000,000	5,344,231	15.76%	2,481,900	6,426,200	2,538,600	6,676,700	2,714,300
43790	State-Other Funding	69,000	-	69,000	-	-	69,000	0.00%	69,000	69,000	69,000	69,000	69,000
43890	Federal-Other Funding	2,374,000	-	2,374,000	-	-	2,374,000	0.00%	790,000	700,000	700,000	700,000	700,000
43950	Other-Governmental Agencies	10,000	-	10,000	-	-	10,000	0.00%	289,000	289,000	289,000	289,000	289,000
45100	Interest	20,000	-	20,000	1,187	1,187	18,813	5.93%	20,000	20,400	20,800	21,200	21,600
46800	Charges for Services	-	-	-	538	538	(538)	0.00%	-	-	-	-	-
49900	Intrafund Revenue	243,500	-	243,500	47,278	47,278	196,222	19.42%	253,500	258,600	263,800	269,100	274,500
Total Revenues		9,060,731	-	9,060,731	1,049,002	1,049,002	8,011,729	11.58%	3,903,400	7,763,200	3,881,200	8,025,000	4,068,400
Expenses													
51100	Salaries and Wages	1,552,700	-	1,552,700	165,449	165,449	1,387,251	10.66%	1,614,400	1,662,800	1,712,700	1,764,100	1,817,000
51110	Extra Help	5,000	-	5,000	2,893	2,893	2,107	0.00%	5,000	5,000	5,000	5,000	5,000
51200	457(b) Employer Contribution	24,500	-	24,500	750	750	23,750	3.06%	24,500	24,500	24,500	24,500	24,500
51205	Cell Phone Allowance	3,000	-	3,000	450	450	2,550	15.00%	3,000	3,100	3,200	3,300	3,400
51300	Medicare	18,000	-	18,000	3,987	3,987	14,013	22.15%	18,000	18,500	19,100	19,700	20,300
51400	Employee Insurance-Premiums	300,000	-	300,000	67,073	67,073	232,927	22.36%	321,600	331,200	341,100	351,300	361,800
51405	Workers Compensation	14,400	-	14,400	-	-	14,400	0.00%	14,400	14,800	15,200	15,700	16,200
51410	Unemployment Compensation	-	-	-	161	161	(161)	0.00%	-	-	-	-	-
51600	Retirement	166,000	-	166,000	39,683	39,683	126,317	23.91%	180,000	185,400	191,000	196,700	202,600
51605	Other Post Employment Benefits	25,000	-	25,000	-	-	25,000	0.00%	25,000	25,800	26,600	27,400	28,200
51990	Other Employee Benefits	3,000	-	3,000	-	-	3,000	0.00%	3,000	3,200	3,400	3,600	3,800
Total for: Salaries and Benefits		2,111,600	-	2,111,600	280,444	280,444	1,831,156	13.28%	2,208,900	2,274,300	2,341,800	2,411,300	2,482,800
52100	Administration Services	10,000	-	10,000	6,195	6,195	3,805	61.95%	10,000	10,200	10,400	10,600	10,800
52125	Accounting/Auditing Services	76,000	-	76,000	4,888	4,888	71,112	6.43%	76,000	77,500	79,100	80,700	82,300
52130	Information Technology Service	68,290	-	68,290	17,073	17,073	51,218	25.00%	70,400	71,800	73,200	74,700	76,200
52131	ITS-Communication Services	21,741	-	21,741	5,435	5,435	16,306	0.00%	22,400	22,800	23,300	23,800	24,300
52140	Legal Services	75,000	-	75,000	-	-	75,000	0.00%	75,000	76,500	78,000	79,600	81,200
52310	Consulting Services	5,882,100	-	5,882,100	85,283	85,283	5,796,817	1.45%	926,300	4,705,700	741,000	4,799,800	755,800
52325	Waste Disposal Services	3,500	-	3,500	276	276	3,224	0.00%	3,700	3,800	3,900	4,000	4,100
52335	Security Services	12,000	-	12,000	-	-	12,000	0.00%	12,000	12,000	12,000	12,000	12,000
52340	Landscaping Services	5,000	-	5,000	650	650	4,350	13.00%	5,200	5,300	5,400	5,500	5,600
52500	Maintenance-Equipment	25,000	-	25,000	2,417	2,417	22,583	0.00%	25,000	25,500	26,000	26,500	27,000
52505	Maintenance-Buildings/Improvem	53,778	-	53,778	16,570	16,570	37,208	30.81%	75,000	76,500	78,000	79,600	81,200
52515	Maintenance-Software	50,000	-	50,000	21,703	21,703	28,297	43.41%	50,000	51,000	52,000	53,000	54,100
52520	Maintenance-Vehicles	2,000	-	2,000	-	-	2,000	0.00%	2,000	2,000	2,000	2,000	2,000
52600	Rents and Leases - Equipment	7,000	-	7,000	967	967	6,033	13.82%	7,000	7,100	7,200	7,300	7,400
52705	Insurance - Premiums	60,000	-	60,000	709	709	59,291	1.18%	60,000	61,200	62,400	63,600	64,900
52800	Communications/Telephone	7,500	-	7,500	595	595	6,905	7.93%	7,500	7,700	7,900	8,100	8,300
52810	Advertising/Marketing	55,000	-	55,000	12,000	12,000	43,000	21.82%	55,000	56,100	57,200	58,300	59,500
52820	Printing & Binding	15,000	-	15,000	1,268	1,268	13,732	8.45%	15,000	15,300	15,600	15,900	16,200
52825	Bank Charges	10,000	-	10,000	-	-	10,000	0.00%	10,000	10,200	10,400	10,600	10,800
52830	Publications & Legal Notices	15,000	-	15,000	604	604	14,396	4.03%	15,000	15,300	15,600	15,900	16,200
52900	Training/Conference Expenses	40,000	-	40,000	2,786	2,786	37,214	6.97%	40,000	40,800	41,600	42,400	43,200
52905	Business Travel/Mileage	15,000	-	15,000	693	693	14,307	4.62%	15,000	15,300	15,600	15,900	16,200
53100	Office Supplies	35,000	-	35,000	926	926	34,074	2.65%	35,000	35,700	36,400	37,100	37,800
53110	Freight/Postage	3,000	-	3,000	1,798	1,798	1,202	59.94%	3,000	3,100	3,200	3,300	3,400
53115	Books/Media/Periodicals/Subscr	6,000	-	6,000	3,296	3,296	2,704	54.94%	6,000	6,100	6,200	6,300	6,400
53120	Memberships/Certifications	35,000	-	35,000	3,236	3,236	31,764	9.25%	35,000	35,700	36,400	37,100	37,800
53205	Utilities - Electric	25,000	-	25,000	1,545	1,545	23,455	6.18%	25,000	25,500	26,000	26,500	27,000
53220	Utilities - Water	12,000	-	12,000	-	-	12,000	0.00%	12,000	12,200	12,400	12,600	12,900
53250	Fuel	1,000	-	1,000	105	105	895	10.53%	1,000	1,000	1,000	1,000	1,000
Total for: Services and Supplies		6,625,909	-	6,625,909	191,019	191,019	6,434,890	2.88%	1,694,500	5,488,900	1,539,400	5,613,700	1,585,600
54315	Interest on Debt	-	-	-	-	-	-	0.00%					
Total for: Other Expenses		-	-	-	-	-	-	0.00%					
Total Expenditures		8,737,509	-	8,737,509	471,464	471,464	8,266,045	5.40%	3,903,400	7,763,200	3,881,200	8,025,000	4,068,400
Net Surplus (Deficit)		323,222	-	323,222	577,539	577,539			-	-	-	-	-
54600	Depreciation Expense	-	-	-	-	-	-	0.00%	-	-	-	-	-



		Budget						Percent of	5 Year Forecast				
		Adopted Budget	Adjustments	Adjusted Budget	Q1 Actuals	YTD Total	Budget vs Actual	Budget	FY 2019-20 Budget	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Revenues													
41400	Sales and Use Tax (TDA)	5,960,608	-	5,960,608	1,000,000	1,000,000	4,960,608	16.78%	6,594,595	7,522,117	7,624,516	7,728,100	7,833,867
43790	State-Other Funding	1,737,413	-	1,737,413	-	-	1,737,413	0.00%	1,437,600	1,480,700	1,525,100	1,570,900	1,618,000
43890	Federal-Other Funding	2,085,424	-	2,085,424	-	-	2,085,424	0.00%	2,056,600	2,097,700	2,139,700	2,182,500	2,226,200
43950	Other-Governmental Agencies	426,400	-	426,400	-	-	426,400	0.00%	426,400	426,400	426,400	426,400	426,400
45100	Interest	26,400	-	26,400	-	-	26,400	0.00%	27,000	27,300	27,600	27,900	28,200
46800	Farebox Revenue	1,187,100	-	1,187,100	267,948	267,948	919,152	22.57%	1,271,700	1,297,100	1,323,000	1,349,500	1,376,500
46810	American Canyon Contribution	35,700	-	35,700	7,539	7,539	28,161	21.12%	37,700	38,800	40,000	41,200	42,400
46820	Yountville Contribution	38,600	-	38,600	9,198	9,198	29,402	23.83%	40,000	41,200	42,400	43,700	45,000
46825	St. Helena Contribution	31,655	-	31,655	7,914	7,914	23,741	25.00%	32,455	33,400	34,400	35,400	36,500
46830	Calistoga & CTBID Contribution	65,100	-	65,100	24,917	24,917	40,183	38.28%	65,100	67,100	69,100	71,200	73,300
Total Revenues		11,594,400	-	11,594,400	1,317,516	1,317,516	10,276,884	11.36%	11,989,150	13,031,817	13,252,216	13,476,800	13,706,367
Expenses													
52125	Accounting/Auditing Services	19,700	-	19,700	-	-	19,700	0.00%	19,700	20,100	20,500	20,900	21,300
52130	Information Technology Service	29,200	-	29,200	7,300	7,300	21,900	25.00%	31,000	31,600	32,200	32,800	33,500
52140	Legal Services	10,700	-	10,700	-	-	10,700	0.00%	10,700	10,900	11,100	11,300	11,500
52150	Temporary/Contract Help	7,500	-	7,500	-	-	7,500	0.00%	7,500	7,500	7,500	7,500	7,500
52325	Waste Disposal Services	15,000	-	15,000	1,200	1,200	13,800	8.00%	15,000	15,000	15,000	15,000	15,000
52335	Security Services	30,000	-	30,000	1,559	1,559	28,441	5.20%	30,000	30,600	31,200	31,800	32,400
52490	Other Professional Services	9,485,000	-	9,485,000	2,307,777	2,307,777	7,177,223	24.33%	9,800,300	9,996,300	10,196,200	10,400,100	10,608,100
52500	Maintenance-Equipment	107,500	-	107,500	49,085	49,085	58,415	45.66%	110,000	110,000	110,000	110,000	110,000
52505	Maintenance-Buildings/Improvem	15,000	-	15,000	-	-	15,000	0.00%	15,000	15,000	15,000	15,000	15,000
52515	Maintenance-Software	65,500	-	65,500	-	-	65,500	0.00%	65,500	66,000	66,000	66,000	66,500
52520	Maintenance-Vehicles	60,000	-	60,000	-	-	60,000	0.00%	60,000	60,000	60,000	60,000	60,000
52605	Rents and Leases - Bldg/Land	6,000	-	6,000	-	-	6,000	0.00%	6,000	6,000	6,000	6,000	6,000
52705	Insurance - Premiums	15,000	-	15,000	-	-	15,000	0.00%	15,000	15,300	15,600	15,900	16,200
52800	Communications/Telephone	14,000	-	14,000	2,017	2,017	11,983	14.41%	14,000	14,000	14,000	14,000	14,000
52810	Advertising/Marketing	117,500	-	117,500	-	-	117,500	0.00%	117,500	117,500	117,500	117,500	117,500
52820	Printing & Binding	45,000	-	45,000	9,848	9,848	35,153	21.88%	45,000	45,000	45,000	45,000	45,000
52825	Bank Charges	4,000	-	4,000	573	573	3,427	14.34%	4,000	4,000	4,000	4,000	4,000
52830	Publications & Legal Notices	2,500	-	2,500	-	-	2,500	0.00%	2,500	2,500	2,500	2,500	2,500
53110	Freight/Postage	1,000	-	1,000	-	-	1,000	0.00%	1,000	1,000	1,000	1,000	1,000
53205	Utilities - Electric	6,000	-	6,000	392	392	5,608	6.53%	6,000	6,000	6,000	6,000	6,000
53220	Utilities - Water	13,000	-	13,000	-	-	13,000	0.00%	13,000	13,000	13,000	13,000	13,000
53250	Fuel	1,281,800	-	1,281,800	91,056	91,056	1,190,744	7.10%	1,346,950	1,360,400	1,374,000	1,387,700	1,401,600
Total for: Services and Supplies		11,350,900	-	11,350,900	2,470,807	2,470,807	8,880,093	21.77%	11,735,650	11,947,700	12,163,300	12,383,000	12,607,600
54315	Interest on Debt (I-Bank)	-	-	-	-	-	-	0.00%	-	549,619	538,697	527,358	515,587
57900	Intrafund Expenditures	243,500	-	243,500	47,278	47,278	196,222	19.42%	253,500	258,600	263,800	269,100	274,500
Total for: Other Expenses		243,500	-	243,500	47,278	47,278	196,222	19.42%	253,500	808,219	802,497	796,458	790,087
Total Expenditures		11,594,400	-	11,594,400	2,518,084	2,518,084	9,076,316	21.72%	11,989,150	12,755,919	12,965,797	13,179,458	13,397,687
Net Surplus (Deficit)		-	-	-	(1,200,569)	(1,200,569)	1,200,569		-	275,898	286,419	297,341	308,680
54600	Depreciation Expense	2,852,000	-	2,852,000	-	-	2,852,000.00	0.00%	2,857,900	2,915,100	2,973,400	3,032,900	3,093,600
Capital Revenues													
41410	Sales and Use Tax - Capital	2,695,657		2,695,657	-	-	2,695,657	0.00%	-	7,086,500	6,150,000	350,000	350,000
43790	State-Other Funding	923,742		923,742	-	-	923,742	0.00%	-	6,000,000	1,000,000	1,000,000	1,000,000
43890	Federal-Other Funding	1,963,789	-	1,963,789	-	-	1,963,789	0.00%	-	13,500			
Total Revenues		5,583,188	-	5,583,188	-	-	5,583,188	0.00%	-	13,100,000	7,150,000	1,350,000	1,350,000
Capital Expenses													
55100	Land	-	-	-	-	-	-	0.00%	-	-	-	-	-
55200	Construction in Progress	1,075,000		1,075,000	-	-	1,075,000	0.00%	-	13,100,000	5,900,000	100,000	100,000
55400	Equipment	4,508,188		4,508,188	-	-	4,508,188	0.00%	-	-	1,250,000	1,250,000	1,250,000
Total for: Other Expenses		5,583,188	-	5,583,188	-	-	5,583,188	0.00%	-	13,100,000	7,150,000	1,350,000	1,350,000
Total Expenditures		5,583,188	-	5,583,188	-	-	5,583,188	0.00%	-	13,100,000	7,150,000	1,350,000	1,350,000
Net Surplus (Deficit)		-	-	-	-	-			-	-	-	-	-