April 21, 2021 NVTA Agenda Item 9.2 Continued From: New



Action Requested: INFORMATION

NAPA VALLEY TRANSPORTATION AUTHORITY COVER MEMO

SUBJECT

Napa Valley Transportation Authority's (NVTA) Preliminary Financial Statements for Fiscal Year (FY) 2020-21 Quarter 2 (Q2) Review and Delegated Authority Matrix

STAFF RECOMMENDATION

That the Napa Valley Transportation Authority (NVTA) Board receive the financial performance compared to budget for the second quarter (Q2) of FY 2020-21.

EXECUTIVE SUMMARY

This report provides NVTA's second quarter review for the current year of its financial position and delegated authority contracts signed thus far in the fiscal year. Attachment 1 includes detailed financial information for the second quarter of the current fiscal year assessing the agency's performance to budget.

FISCAL IMPACT

None

April 21, 2021 NVTA Agenda Item 9.2

Continued From: New



Action Requested: INFORMATION

NAPA VALLEY TRANSPORTATION AUTHORITY

Board Agenda Memo

TO: **NVTA Board of Directors**

FROM: Kate Miller, Executive Director

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Napa Valley Transportation Authority's (NVTA) FY 2020-21 Quarter SUBJECT:

2 (Q2) Review and Delegated Authority Matrix

RECOMMENDATION

That the Napa Valley Transportation Authority (NVTA) Board receive the FY 2020-21 Quarter 2 (Q2) and Delegated Authority Matrix.

COMMITTEE RECOMMENDATION

None

BACKGROUND

NVTA's financial records are composed of three (3) funds; the Planning Fund also known as the Congestion Management Agency (CMA) or the General Fund, the Transit Fund, and a fiduciary fund - the Transportation for Clean Air (TFCA), which are pass-through funds and do not contribute to the agency financial performance and is included for informational purposes only. Attachment 1 summarizes the financial performance and includes detailed financial information assessing the agency's performance to budget for the second quarter of the current fiscal year. A financial five-year forecast usually accompanies this report, but staff is postponing the financial forecast until more is known about how the Metropolitan Transportation Commission intends to distribute the American Recovery Act (ARA) stimulus funds and Vine Transit operational structure and associated costs become more clear.

FINANCIAL PERFORMANCE – Q2 FY 2020-21

Congestion Management Agency - Budget vs. Actuals

The General Fund or Planning Fund (CMA) recognized \$2,248,237 in revenues for the quarter. Fiscal year-to-date, the CMA has recognized approximately 14% of its total budgeted revenues. The main sources of revenue were for Soscol Junction reimbursements from Caltrans, Federal Highway Administration CMA grant reimbursements, and Transportation Development Act (TDA) disbursements. Other revenues are salary charge backs to the Public Transit fund, County payment for County Emergency Operations Center (EOC) transportation services, interest, and refunds. Recognized revenues are also trending below budget due to the delay inherent in funding that is paid on a reimbursement basis. Uncollected revenues are for the Vine Trail and Soscol Junction. This is a timing issue, and the revenues will be carried over and recognized next fiscal year.

Planning fund expenses totaled \$2,308,166 for Q2. Fiscal year-to-date, approximately 12% of the fiscal year budget has been expended. Personnel costs were \$566,945 for Q2 and 38% of salaries and benefits have been expended to date. The salaries and benefits expenses are trending below budget due to the way paid leave is accounted for during the year in addition to a few periods when one position was vacant.

Agency administration and consulting services accounted for \$1,741,221 in expenses. By the end of the quarter 8% of the administration and consulting budget was expended. Most of the consultant costs were related to the Vine Trail project, Soscol Junction, and the Vine Bus Maintenance Facility project. Administration expenses included audit expenses, software licenses, and building maintenance costs. The low expenditure rate for administrative and consulting expenses is due to the fact NVTA front loads the planning budget in the first year of the biennial budget as it is difficult to predict the timing of expenses for projects. Any funds remaining in the consulting services budget will be carried over through NVTA's budget amendment process at the beginning of Fiscal Year 2021-2022.

Public Transit (Transit Fund) - Budget vs. Actuals

Transit operating revenues were \$1,943,665 for the quarter. The fund has received a about half of the annual Transportation Development Act (TDA) operating allocation for the fiscal year, and the amount received in Q2, over \$1 million, was significantly higher than that received in Q1 as fare collection resumed on September 13, 2020. Jurisdiction farebox contributions for quarters 1 and 2 were also recognized, totaling \$68,250. The remainder of CARES Act funds were recognized in Q1. In Q2, Regional Measure 2 funds were fully exhausted in the amount of \$300,612. There is a slight delay in receipt of State Transit Assistance, but \$374,500 was received in Q2. Through the second quarter, transit operating revenues are 72% of budget.

Overall, operating expenses in the Public Transit fund totaled \$3,046,847. The primary expense categories were purchased transportation at \$2,691,275 and fuel at \$223,191. Total public transit expenditures to date amount to 37% of the fiscal year budget. The

biggest budgeted expense is purchased transportation, for transit operations, representing roughly 80% of the budget. Currently, it is 40% expensed. The second highest budgeted expense is fuel, which at the end of the second quarter is at 29% of budget. During the second quarter, there was significant maintenance needs on vehicles and equipment, and these categories are over 50% expensed. The actuals for the transit system reflects the continued reduction in service hours as Vine continues to operate on an on-demand model.

Capital Purchases

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

LTF-TDA Outlook

New to this informational memo is a Local Transportation Fund (LTF) TDA Outlook. NVTA regularly participates in sales tax meetings with HdL Companies to obtain sales tax projections for planning purposes for TDA as well as for Measure T. Compared to Q2 FY 2020, Q2 FY 2021 sales tax was down by 9.8%. However, Q2 FY 2021 actuals came in better than the projection. Looking forward, TDA may be affected by some changes in how big retailers are reporting their sales taxes. One source of the LTF TDA is a 0.25% distribution of the Bradley-Burns tax, which is a 1.25% statewide tax on retail sales of goods within the State of California. Retail businesses typically allocate Bradley-Burns tax based on the point-of-sale; however, the point-of-sale for sales made online may be identified as a distribution center or warehouse according to the retailer's business structure. NVTA has been informed that one major online retailer may have made changes that would result in more fulfillment center point-of-sales rather than the traditional, customer-location-based point-of-sale. This is concerning as online sales have significantly increased during the COVID-19 pandemic. The effect on TDA revenues is not known at this time. This is an issue that staff is monitoring and will continue to keep the Board apprised.

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.

Table 1: Delegated Authority Matrix for FY 20-21.

QUARTERLY	DELEGATED AUTHORI	TY SMALL CLAIMS REPORT (\$5K > 50K)	FY 20-21	NV	ГА		
CON NO.	VENDOR	DESCRIPTION	QTR 1 JUL-SEP	QTR 2 OCT-DEC	QTR 3 JAN-MAR	QTR 4 AFR-JUN	TOTAL \$
20-13	NWC PARTNERS	FINANCIAL ANALYSIS & MODELING	\$ 39,371				\$ 39,371
20-15	UTA	APC SUPPORT SVCS	\$ 45,976				\$ 45,976
20-17	STA	SOLANO NAPA ACTIVITY BASED MODEL	\$ 36,000				\$ 36,000
PO2020-11	MAGNETIC TICKET	BUS FARE MEDIA	\$ 14,500				\$ 14,500
PO2020-13	DOUBLEMAP	(6) MOBILE PADS & SUBSCRIPTION	\$ 5,891				\$ 5,891
AP	MOODY'S INVESTORS	SUBSCRIPTION; PREP TIFIA & BANK LOANS	\$ 23,250		\$ 26,500		\$ 49,750
AP	UNIVERSAL BUILDING	SGTC EXTERIOR PRESSURE WASH	\$ 7,425				\$ 7,425
PO2020-15	ONE WAY MEDIA	BOARD RM AV EQUIPMENT UPGRADE		\$ 9,629			\$ 9,629
PO2020-22	WINEDOWN MEDIA	AUDIO & DIGITAL MEDIA ANNOUNCE		\$ 20,000			\$ 20,000
PO2020-23	GRANICUS	SOFTWARE & SUPPORT SERVICES		\$ 45,573			\$ 45,573
PO2020-24	CHARGEPOINT	CHARGING STATIONS (2) REDWOOD P&R			\$ 23,282		\$ 23,282
PO2120-03	NAPA ELECTRIC	CHARGING STATION INSTALLATION			\$ 7,765		\$ 7,765
AP	NAPA ELECTRIC	REPAIR/REPLACE POLE LIGHTS IN BUS BAYS			\$ 17,475		\$ 17,475
PO2120-04	DOUBLEMAP	FIXED ROUTE DATA ANALYSIS			\$ 12,000		\$ 12,000
21-08	MGT CONSULTING	COST ALLOCATION PLAN & INDIRECT COST RATE			\$ 11,780		\$ 11,780
		TOTAL	\$ 172,413	\$ 75,202	\$ 98,802	\$ -	\$ 346,417

<u>ALTERNATIVES</u>

None

STRATEGIC GOALS MET BY THIS PROPOSAL

Goal 3: Use taxpayer dollars efficiently.

The quarterly financial update is a way to monitor agency activities and evaluate consistency with the annual budget in order to give the public confidence about the agencies fiduciary responsibilities.

ATTACHMENT

(1) FY 2020-21 Q2 Financial Statements



NAPA VA	LLEY TRANSPORTATION AUTHORITY														APRIL 21, 20
CONSO	JIDATED	Adopted Budget	Budget Adjustments	Adjusted Budget	Quarter End Q1 FY20-21	Quarter End Q2 FY20-21	Quarter End Q3 FY20-21	Quarter End Q4 FY20-21	FYE 20-21	Adj. Budget vs. Actuals	Check	Quarter End Q1 FY21-22	Quarter End Q2 FY21-22	Quarter End Q3 FY21-22	Quarter End Q4 FY21-22
	es- Operations	Adopted budget	Aujustinents	Aujusteu buuget	Actuals	Actuals	Budget	Budget	Forecast	Accus	CITCUR	Budget	Budget	Budget	Budget
41400	Sales and Use Tax	1,746,100	-	1,746,100	1,090,173	1,342,620	1,100,000	1,816,207	5,349,000	(3,602,900)	3,602,900	1,337,250	1,337,250	1,337,250	1,337,250
41410 43790	Sales and Use Tax - Captial State-Other Funding	3,602,900 8,997,000	-	3,602,900 8,997,000	-	1,797,687	1,797,687	2,000,000	5,595,374	3,602,900 3,401,626	(3,602,900) (3,401,626)	467,500	467,500	467,500	9,464,500
43890	Federal-Other Funding	8,806,200	-	8,806,200	4,464,367	399,431	280,000	1,400,000	6,543,798	2,262,402	(2,262,402)	1,734,050	1,734,050	1,734,050	4,845,250
43950	Other-Governmental Agencies	4,490,200	-	4,490,200	-	307,191	6,579	1,365,842	1,679,612	2,810,588	(2,810,588)	1,442,975	63,975	63,975	63,975
45100	Interest	275,900	-	275,900	26,304	23,036	21,449	21,449	92,237	183,663	(183,663)	17,600 500.500	17,600 500,500	17,600 500,500	17,600 500,500
46800 46810	Charges for Services Charges for Services-Amcan	1,544,700 507.700	-	1,544,700 507.700	12,538	169,807 18.000	140,692 9.000	1,664,959 9.000	1,987,996 36.000	(443,296) 471,700	443,296 (471,700)	18.075	18.075	500,500 18.075	500,500 18.075
46820	Charges for Service-Yountville	72,300	_	72,300		15,250	7,625	7,625	30,500	41,800	(41,800)	7,625	7,625	7,625	7,625
46825	Charges for Services-St Helena	30,500	-	30,500	-	15,000	7,500	7,500	30,000	500	(500)	7,500	7,500	7,500	7,500
46830	Charges for Services-Calistoga	30,000	=	30,000	-	20,000	12,500	15,000	47,500	(17,500)	17,500	16,250	16,250	16,250	16,250
49900	Intrafund Revenue Total Revenues	200,000 30,368,500	-	200,000 30,368,500	5,593,382	83,880 4,191,902	83,880 3,466,912	32,240 8,339,822	200,000 21,592,017	8,776,483	(8,711,483)	50,000 5,599,325	50,000 4,220,325	50,000 4,220,325	50,000 16,328,525
	Total Nevellues L	30,300,300		30,300,300	3,333,302	4,132,302	3,400,312	0,535,622	21,552,017	0,770,403	(0,711,403)	3,333,323	4,220,323	4,220,323	10,520,525
Expense	es- Operations														
51100	Salaries and Wages	1,770,900	-	1,770,900	298,461	446,260	446,260	579,919	1,770,900	-	-	442,725	442,725	442,725	442,725
51110 51200	Extra Help 401A Employer Contribution	200,000 24,500	-	200,000 24,500	784	2,036	7,000	200,000 14,680	200,000 24,500		1	50,000 6,125	50,000 6,125	50,000 6,125	50,000 6,125
51205	Cell Phone Allowance	9,000	-	9,000	1,248	1,535	1,535	4,682	9,000			2,250	2,250	2,250	2,250
51300	Medicare	42,300	-	42,300	4,246	6,345	6,345	25,364	42,300	-	-	10,575	10,575	10,575	10,575
51400	Employee Insurance-Premiums	322,000	-	322,000	69,858	70,386	70,386	111,370	322,000	-	-	80,500	80,500	80,500	80,500
51405 51410	Workers Compensation Unemployment Compensation	7,900 50.900	-	7,900 50.900		252	252	7,900 50.396	7,900 50,900			1,975 12.725	1,975 12.725	1,975 12.725	1,975 12.725
51600	Retirement	151,800	_	151,800	65,579	40,131	36,357	47,543	189,610	(37,810)	37,810	37,950	37,950	37,950	37,950
51605	Other Post Employment Benefits	39,000	-	39,000	-	-		39,000	39,000	- 1	-	9,750	9,750	9,750	9,750
51990	Other Employee Benefits	3,700	-	3,700	-	<u> </u>	-	3,700	3,700	-	-	925	925	925	925
	Total for: Salaries and Benefits	2,622,000	-	2,622,000	440,175	566,945	568,135	1,084,555	2,659,810	(37,810)	37,810	655,500	655,500	655,500	655,500
52100	Administration Services	5,000		5,000	198	250	400	4,152	5,000			1,250	1,250	1,250	1,250
52125	Accounting/Auditing Services	86,900	-	86,900	5,311	53,181	4,380	21,960	84,832	2,068	(2,068)	21,725	21,725	21,725	21,725
52130	Information Technology Service	145,000	-	145,000	31,220	31,218	53,106	101,879	217,423	(72,423)	72,423	36,250	36,250	36,250	36,250
52140	Legal Services ITS-Communication Services	58,000	-	58,000	5,908	23,464	41,000 8,000	3,000	73,372	(15,372)	15,372	14,500 6,250	14,500	14,500	14,500
52131 52150	Temporary/Contract Help	25,000	-	25,000	5,697	5,697	8,000	÷	19,393	5,607	(5,607)	6,250	6,250	6,250	6,250
52310	Consulting Services	17,357,200	-	17,357,200	41,538	1,384,838	1,000,000	14,930,824	17,357,200		-	4,339,300	4,339,300	4,339,300	4,339,300
52325	Waste Disposal Services	18,900	-	18,900	1,849		-	3,529	5,378	13,522	(13,522)	4,725	4,725	4,725	4,725
52335	Security Services	8,000	-	8,000	-			8,000	8,000	-	-	2,000	2,000	2,000	2,000
52340 52490	Landscaping Services Other Professional Services	7,500 8,417,100	-	7,500 8,417,100	664,186	1,700 2,697,666	4,000 2,090,000	1,800 2,400,000	7,500 7,851,852	565,248	(565,248)	1,875 2,104,275	1,875 2,104,275	1,875 2,104,275	1,875 2,104,275
52500	Maintenance-Equipment	140,000	-	140,000	46,392	18,530	18,445	33,110	116,477	23,523	(23,523)	35,000	35,000	35,000	35,000
52505	Maintenance-Buildings/Improvem	100,000	-	100,000	12,979	51,145	31,399	1,399	96,922	3,078	(3,078)	25,000	25,000	25,000	25,000
52510	Maintenance-B&I-PW Charges	-	=	-	-	•	÷					-	-	-	•
52515 52520	Maintenance-Software Maintenance-Vehicles	115,500 67,000	-	115,500 67,000	10,293 660	100,815 62,844	13,000 48,304	5,000 38,304	129,108 150,112	(13,608) (83,112)	13,608 83,112	28,875 16,750	28,875 16,750	28,875 16,750	28,875 16,750
52600	Rents and Leases - Equipment	7,000	-	7,000	1,387	1,492	1,492	2,628	7,000	(03,112)	-	1,750	1,750	1,750	1,750
52605	Rents and Leases - Bldg/Land	8,000	-	8,000	· · · · · · · · · · · · · · · · · · ·		-	8,000	8,000	-	-	2,000	2,000	2,000	2,000
52705	Insurance - Premiums	466,500	-	466,500	1,814	2,298	66,000	406,500	476,612	(10,112)	10,112	116,625	116,625	116,625	116,625
52800 52810	Communications/Telephone Advertising/Marketing	89,500 52,000	-	89,500 52,000	3,349	1,561 3.907	4,402 5,362	15,338	24,651 53,545	64,849 (1,545)	(64,849) 1,545	6,750 28.625	6,750 28.625	6,750 28.625	6,750 28.625
52820	Printing & Binding	15.000	-	15.000	725	15,266	1.000	44,276	16,990	(1,990)	1,990	9,250	9,250	9,250	9.250
52825	Bank Charges	37,000	-	37,000	279	335	335	15,326	16,275	20,725	(20,725)	3,750	3,750	3,750	3,750
52830	Publications & Legal Notices	8,000	-	8,000	3,953	2,907	2,907	-	9,767	(1,767)	1,767	2,000	2,000	2,000	2,000
52900 52905	Training/Conference Expenses Business Travel/Mileage	25,000 15,000	-	25,000 15,000	755 128	2,925	2,925	18,395 14,872	25,000 15,000	-	-	6,250 3,750	6,250 3,750	6,250 3,750	6,250 3,750
53100	Office Supplies	25,000	-	25,000	6,273	59,579	25,000	14,872	90,852	(65,852)	65,852	6,250	6,250	6,250	6,250
53110	Freight/Postage	3,000	-	3,000	341	(1)	(1)	2,662	3,000	-	-	750	750	750	750
53115	Books/Media/Periodicals/Subscr	6,000	-	6,000	3,129		-	2,871	6,000	-	-	1,500	1,500	1,500	1,500
53120	Memberships/Certifications	50,000	-	50,000	9,268	25,255	5,000	-	39,523	10,477	(10,477)	12,500	12,500	12,500	12,500
53205 53220	Utilities - Electric Utilities - Water	31,000 25,000	-	31,000 25,000	1,603 3,546	18,714 5,706	18,714 5,706	- 2,729	39,032 17,686	(8,032) 7,314	8,032 (7,314)	7,750 6,250	7,750 6,250	7,750 6,250	7,750 6,250
53250	Fuel	1,016,800	-	1,016,800	68,791	223,191	250,000	265,963	807,944	208,856	(208,856)	254,200	254,200	254,200	254,200
	Total for: Services and Supplies	28,430,900	-	28,430,900	931,570	4,794,483	3,700,876	18,352,516	27,779,446	651,454	(651,454)	7,107,725	7,107,725	7,107,725	7,107,725
F. C. C. C.	Interest on Data (I.D. 11														
54315 57900	Interest on Debt (I-Bank) Intrafund Expenditures	250,500	-	250,500	-	83,880	41,940	41,940	167,760	- 82,740	(82,740)	62,625	62,625	62,625	62,625
	Total for: Other Expenses	250,500	-	250,500	-	83,880	41,940	41,940	167,760	82,740	(82,740)	62,625	62,625	62,625	62,625
		-	_						-						
	Total Expenditures	31,303,400	-	31,303,400	1,371,746	5,445,308	4,310,951	19,479,011	30,607,016	696,384		7,825,850	7,825,850	7,825,850	7,825,850
	Net Surplus (Deficit)	(934,900)		(934,900)	4,221,636	(1,253,406)	(844,039)	(11,139,190)	(9,014,999)			(2,226,525)	(3,605,525)	(3,605,525)	8,502,675
		(554,500)		(334,330)	7,222,030	(2)233,400)	(044,039)	(12,100,130)	(3)02-1,333)			(2)220/323	(3,003,323)	(3,003,323)	3,302,073
54600	Depreciation Expense	-	-	-	-	-	-	2,887,000	2,887,000	(2,887,000)		-	-	-	3,087,000
Revenu	es- Capital														
41410	Sales and Use Tax - Captial	2,695,657	-	2,695,657	-	-		2,695,657	2,695,657	-		673,914	673,914	673,914	673,914
43790	State-Other Funding	1,963,789	-	1,963,789	-	374,500		2,338,289	2,712,789	(749,000)	(749,000)	-		100	
43890	Federal-Other Funding	923,742	-	923,742	-	274 5	-	923,742	923,742	/240 00-1	(740 000)	490,947	490,947	490,947	490,947
	Total Revenues	5,583,188	-	5,583,188	-	374,500	-	5,957,688	6,332,188	(749,000)	(749,000)	1,164,862	1,164,862	1,164,862	1,164,862
Expense	es- Capital														
55100	Land	-	-	-		-	-		-		-	-	-	-	-
55200	Construction in Progress	1,075,000	-	1,075,000	-	-	-	1,075,000	1,075,000	-	-	268,750	268,750	268,750	268,750
55400 55900	Equipment Capital Outlay Offset	4,508,188	•	4,508,188		•		4,508,188	4,508,188			1,127,047	1,127,047	1,127,047	1,127,047
57900	Intrafund Expenditures	-	-					-							
	Total for: Expenses	5,583,188		5,583,188	-	-	-	5,583,188	5,583,188		-	1,395,797	1,395,797	1,395,797	1,395,797
					-	-		-					-	-	
	Total Expenditures	5,583,188	-	5,583,188	-	-	-	5,583,188	5,583,188			1,395,797	1,395,797	1,395,797	1,395,797
	Net Surplus (Deficit)	_		-	-	374,500	-	374,500	749,000			(230,936)	(230,936)	(230,936)	(230,936)
	ct surplus (DellCit)			<u> </u>		374,300	<u> </u>	374,300	743,000			(230,330)	(230,330)	(230,330)	(230,330)

Cash Flow Forecast

Ending TDA Balances		4,029,179	7,644,313	9,015,674	6,975,171	6,975,17
Projection Adjustments \$						-
Projection Adjustments %		0.0%	0.0%	0.0%	0.0%	0.0
Return to LTF		-	2,486,393		-	2,486,39
Quarterly Disbursements		(1,090,173)	(1,342,620)	(1,100,000)	(4,511,864)	(8,044,65
Quarterly Receipts		2,471,361	2,471,361	2,471,361	2,471,361	9,885,44
Economic Adjustement						
(From Fund Estimate)						-
Beginning TDA/LTF Balance		2,647,991	4,029,179	7,644,313	9,015,674	2,647,99
•	Check	7,517,583			-	-
Ending Cash Balance		20,742,672	18,640,895	17,796,856	7,032,166	7,032,16
Other Operating Activities		7,517,583	-		-	7,517,58
Capital Financing					-	-
Other Financing Activities (LOC)		-	-		-	-
Return of Local Transportation Funding- P	Т	-	(2,486,393)		-	(2,486,39
Accounts Receivables (Increase)/ Decreas	e	3,285,928	1,315,846			4,601,77
Accounts Payable Increase/(Decrease)		1,496,312	(52,324)		-	1,443,98
Surplus/(Deficit) from above		4,221,636	(878,906)	(844,039)	(10,764,690)	(8,265,99
Beginning NVTA Cash Balances		4,221,213	20,742,672	18,640,895	17,796,856	4,221,21
Surplus/ (Delicit) ex deprec	(934,900)	4,221,030	(678,906)	(044,039)	(10,764,690)	(8,205,98
Total Expenses Surplus/ (Deficit) ex deprec	36,886,588 (934,900)	1,371,746 4,221,636	5,445,308 (878.906)	4,310,951 (844,039)	25,062,199 (10,764,690)	36,190,20
Total Revenues	35,951,688	5,593,382	4,566,402	3,466,912	14,297,510	27,924,20

7,067,104	7.159.038	7,250,971	7,342,904
		-	-
0%	0%	0%	0%
(2,011,164)	(2,011,164)	(2,011,164)	(2,011,164)
2,103,098	2,103,098	2,103,098	2,103,098
6,975,171	7,067,104	7,159,038	7,250,971
4,536,894	4,712,568	876,108	6,797,847
-	•		-
			-
	-	-	-
-		-	-
402,578	4,012,135		(4,500,000)
(440,390)			2,150,000
(2,457,461)	(3,836,461)	(3,836,461)	8,271,740
7,032,166	4,536,894	4,712,568	876,108
(2,407,401)	(3,030,401)	(3,000,401)	0,271,740
(2,457,461)	(3,836,461)	(3,836,461)	8,271,740
9,221,647	5,385,187 9,221,647	5,385,187 9,221,647	17,493,387 9,221,647
6,764,187			



	EY TRANSPORTATION AUTHORITY				Quarter End Q1	Quarter End Q2 FY20-	Quarter End Q3	Quarter End Q4 FY20		Adj. Budget vs.
	ERAL FUND	Adopted Budget	Budget Adjustments	Adjusted Budget	FY20-21 Actuals	21 Actuals	FY20-21 Forecast	21 Forecast	FYE 20-21	Actuals
	Operations	1,746,100		1,746,100					Budget 1 746 100	
41400 41410	Sales and Use Tax Sales and Use Tax - Capital	1,740,100		1,740,100	195,196	281,293	500,000	769,611	1,746,100	-
43790	State-Other Funding	8,997,000		8,997,000	_	1,423,187	1,423,187	1,500,000	4,346,374	4,650,626
43790	Federal	6,936,200		6,936,200	396,603	399,431	280,000	1,000,000	2,076,034	4,860,166
43950	Other-Governmental Agencies	1,379,000		1,379,000	-	6,579	6,579	1,365,842	1,379,000	-,000,100
45100	Interest	20,000		20,000	8,609	3,175	1,588	1,588	14,959	5,041
46800	Charges for Services	1,494,300		1,494,300	371	50,692	50,692	1,392,545	1,494,300	5,041
47900	Miscellaneous				-	-	-	1,552,545	-	_
49900	Intrafund Revenue	200,000		200,000	_	83,880	83,880	32,240	200,000	-
	Total Revenues	20,772,600		20,772,600	600,779	2,248,237	2,345,926	6,061,826	11,256,767	
_		•		, ,	·			· ·		
•	Operations									
51100	Salaries and Wages	1,770,900		1,770,900	298,461	446,260	446,260	579,919	1,770,900	-
51110	Extra Help	200,000	•	200,000	-	-	-	200,000	200,000	-
51200	401A Employer Contribution	24,500	•	24,500	784	2,036	7,000	14,680	24,500	-
51205	Cell Phone Allowance	9,000	•	9,000	1,248	1,535	1,535	4,682	9,000	-
51300	Medicare	42,300	-	42,300	4,246	6,345	6,345	25,364	42,300	-
51400	Employee Insurance-Premiums	322,000	•	322,000	69,858	70,386	70,386	111,370	322,000	-
51405	Workers Compensation	7,900	•	7,900	-	-	-	7,900	7,900	-
51410	Unemployment Compensation	50,900	•	50,900	-	252	252	50,396	50,900	- (2= 2+2)
51600	Retirement	151,800	-	151,800	65,579	40,131	36,357	47,543	189,610	(37,810)
51605	Other Post Employment Benefits	39,000	•	39,000	-	-	-	39,000	39,000	-
51990	Other Employee Benefits	3,700	-	3,700	- 440.475	-	-	3,700	3,700	(27.040)
	Total for: Salaries and Benefits	2,622,000	-	2,622,000	440,175	566,945	568,135	1,084,555	2,659,810	(37,810)
F2100	Administration Comings	5,000		5,000	198	250	400	4,152	5,000	_
52100 52125	Administration Services Accounting/Auditing Services	70,000		70,000	5,311	52,501	3,700	3,700	65,212	4,788
52123	Information Technology Service	145,000		145,000	31,220	13,112	35,000	65,668	145,000	4,766
52130	ITS-Communication Services	25,000		25,000	5,697	5,697	8,000	-	19,393	5,607
52131	Legal Services	55,000		55,000	5,908	23,464	41,000	_	70,372	(15,372)
52310	Consulting Services	17,357,200		17,357,200	41,538	1,384,838	1,000,000	14,930,824	17,357,200	(13,372)
52325	Waste Disposal Services	3,900		3,900	371	-	-	3,529	3,900	_
52340	Landscaping Services	7,500	_	7,500	-	1,700	4,000	1,800	7,500	_
52335	Security Services	8,000		8,000	_	-	-	8,000	8,000	-
52490	Other Professional Services	2,222		5,711		6,391	80,582	-	86,973	
52500	Maintenance-Equipment	25,000		25,000	-	3,445	3,445	18,110	25,000	-
52505	Maintenance-Buildings/Improvem	75,000		75,000	12,734	49,746	30,000	-, -	92,480	(17,480)
52515	Maintenance-Software	50,000		50,000	3,500	49,315	8,000	_	60,815	(10,815)
52520	Maintenance-Vehicles	2,000		2,000	660	24,541	10,000	-	35,201	(33,201)
52600	Rents and Leases - Equipment	7,000		7,000	1,387	1,492	1,492	2,628	7,000	-
52705	Insurance - Premiums	60,000		60,000	1,814	2,298	66,000	-	70,112	(10,112)
52800	Communications/Telephone	15,000	-	15,000	1,357	902	902	11,838	15,000	-
52810	Advertising/Marketing	40,000	-	40,000	, -	362	362	39,276	40,000	-
52820	Printing & Binding	15,000	-	15,000	660	15,266	1,000	-	16,926	(1,926)
52825	Bank Charges	15,000		15,000	9	-	-	14,991	15,000	-
52830	Publications & Legal Notices	8,000	-	8,000	3,259	2,907	2,907	-	9,074	(1,074)
52900	Training/Conference Expenses	25,000	-	25,000	755	2,925	2,925	18,395	25,000	-
52905	Business Travel/Mileage	15,000	-	15,000	128	-	-	14,872	15,000	-
53100	Office Supplies	25,000	-	25,000	6,273	59,579	25,000	-	90,852	(65,852)
53110	Freight/Postage	3,000	-	3,000	341	(1)	(1)	2,662	3,000	-
53115	Books/Media/Periodicals/Subscr	6,000	-	6,000	3,129	-	-	2,871	6,000	-
53120	Memberships/Certifications	50,000	-	50,000	9,268	25,255	5,000	-	39,523	10,477
53205	Utilities - Electric	25,000	-	25,000	1,171	18,714	18,714	-	38,600	(13,600)
53220	Utilities - Water	12,000	-	12,000	2,251	2,977	2,977	-	8,204	3,796
53250	Fuel	1,000		1,000	46 ³⁷	-	-	963	1,000	
	Total for: Services and Supplies	18,150,600	-	18,150,600	138,977	1,747,676	1,351,405	15,144,278	18,382,336	(231,736)
	_	-								

54315	Interest on Debt	-	-	-	-	-	-	-	APRIL 21,	2021 -
	Total for: Other Expenses	-	-	-	-	-	-	-	74 1412 21,	-
	Total Expenditures	20,772,600	-	20,772,600	579,152	2,314,621	1,919,540	16,228,833	21,042,146	(269,546)
									ATTAC	CHMENT
	Net Surplus (Deficit)	-	-	-	21,627	(66,384)	426,385	(10,167,007)	(9,785,379)	9,785,379
54600	Depreciation Expense	-	-	-	-	-	-	-		

Cash Flow Forecast

Other Operating Activities		-	-	-	-	-
Capital Financing		_	_	_	_	_
Other Financing Activities (LOC)		-	-	-	-	-
Return of Local Transportation Funding- PT		-	-	-	-	-
Accounts Receivables (Increase)/ Decrease		332,562	391,933	-	-	724,495
Accounts Payable Increase/(Decrease)		333,659	(52,324)	-	-	281,335
Surplus/(Deficit) from above		21,627	(66,384)	426,385	(10,167,007)	(9,785,379)
Beginning Cash Balance		2,750,811	3,438,659	3,711,884	4,138,270	2,750,811
Surplus/ (Deficit) ex deprec	-	21,627	(66,384)	426,385	(10,167,007)	(9,785,379)
Total Expenses	20,772,600	579,152	2,314,621	1,919,540	16,228,833	21,042,146
Total Revenues	20,772,600	600,779	2,248,237	2,345,926	6,061,826	11,256,767



NAPA VALLEY TRANSP	PORTATION AUTHORITY									Adi Dodoston
PUBLIC TRANSIT FU		Adopted Budget	Budget Adjustments	Adjusted Budget	Quarter End Q1 FY20- 21	Quarter End Q2 FY20- 21	Quarter End Q3 FY20- 21	Quarter End Q4 FY20- 21	FYE 20-21	Adj. Budget vs. Actuals
Revenues- Operation	-	Adopted Budget	Aujustilients	Aujusteu Buuget	Actuals	Actuals	Forecast	Forecast	FORECAST	Actuals
41400	Sales and Use Tax	3,602,900	_	3,602,900	894,977	1,061,327	600,000	1,046,596	3,602,900	_
43790	STA	1,870,000	_	1,870,000	634,377	374,500	374,500	500,000	1,249,000	621,000
43890	Federal-Other Funding	3,111,200		3,111,200	4,067,764	374,300	-	400,000	4,467,764	(1,356,564)
43950	Regional Measure 2	255,900	_	255,900	-,007,704	300,612	_	-	300,612	(44,712)
45100	Interest	50,400	_	50,400	17,695	19,861	19,861	19,861	77,278	(26,878)
46800	Charges for Services (Farebox)	507,700	_	507,700	12,167	119,115	90,000	272,414	493,696	14,004
46810	Charges for Services-Amcan	72,300	_	72,300	-	18,000	9,000	9,000	36,000	36,300
46820	Charges for Service-Yountville	30,500	_	30,500	_	15,250	7,625	7,625	30,500	-
46825	Charges for Services-St Helena	30,000	_	30,000	_	15,000	7,500	7,500	30,000	_
46830	Charges for Services-Calistoga	65,000	_	65,000	_	20,000	12,500	15,000	47,500	17,500
10050	Total Revenues	9,595,900	-	9,595,900	4,992,603	1,943,665	1,120,986	2,277,996	10,335,250	(739,350)
	-	.,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , , , , , , , , , , , , , , , ,	, , , , , ,	, ,,	, , , , , , , , , , , , , , , , , , , ,	.,,	,,
Expenses										
52125	Accounting/Auditing Services	16,900	-	16,900	-	680	680	18,260	19,620	(2,720)
52130	Information Technology Service	-	-	-	-	18,106	18,106	36,212	72,423	(72,423)
52140	Legal Services	3,000	-	3,000	-	-	-	3,000	3,000	=
52325	Waste Disposal Services	15,000	-	15,000	1,478	-	-	-	1,478	13,522
52335	Security Services	-	-	-	=	-	-	-	-	-
52490	Other Professional Services	8,417,100	-	8,417,100	664,186	2,691,275	2,009,418	2,400,000	7,764,879	652,221
52500	Maintenance-Equipment	115,000	-	115,000	46,392	15,085	15,000	15,000	91,477	23,523
52505	Maintenance-Buildings/Improvem	25,000	-	25,000	245	1,399	1,399	1,399	4,442	20,558
52515	Maintenance-Software	65,500	-	65,500	6,793	51,500	5,000	5,000	68,293	(2,793)
52520	Maintenance-Vehicles	65,000	-	65,000	-	38,304	38,304	38,304	114,911	(49,911)
52605	Rents and Leases - Bldg/Land	8,000	-	8,000	-	-	-	8,000	8,000	-
52705	Insurance - Premiums	406,500	-	406,500	-	-	-	406,500	406,500	-
52800	Communications/Telephone	74,500	-	74,500	1,992	659	3,500	3,500	9,651	64,849
52810	Advertising/Marketing	12,000	-	12,000	-	3,545	5,000	5,000	13,545	(1,545)
52820	Printing & Binding	-	-	-	65	-	-	-	65	(65)
52825	Bank Charges	22,000	-	22,000	270	335	335	335	1,275	20,725
52830	Publications & Legal Notices	-	-	-	693	-	-	-	693	(693)
53205	Utilities - Electric	6,000	-	6,000	432	-	-	-	432	5,568
53220	Utilities - Water	13,000	-	13,000	1,295	2,729	2,729	2,729	9,482	3,518
53250	Fuel	1,015,800	-	1,015,800	68,753	223,191	250,000	265,000	806,944	208,856
	Total for: Services and Supplies	10,280,300	-	10,280,300	792,594	3,046,807	2,349,470	3,208,238	9,397,110	883,190
54315	Interest on Debt (I-Bank)			-						_
		250,500	-	250,500	_	83,880	41,940	41,940	167,760	- 82,740
57900	Intrafund Expenditures Total for: Other Expenses	250,500	<u> </u>	250,500		83,880	41,940	41,940	167,760	82,740
	Total for. Other expenses	230,300		230,300	<u> </u>	63,660	41,940	41,940	167,760	82,740
	Total Expenditures	10,530,800	-	10,530,800	792,594	3,130,687	2,391,410	3,250,178	9,564,870	965,930
	Net Surplus (Deficit)	(934,900)		(934,900)	4,200,009	(1,187,022)	(1,270,424)	(972,182)	770,380	
54600	Depreciation Expense	3,087,000	-	3,087,000	-	-	-	2,887,000	2,887,000	200,000
Revenues- Capital	Color and the Tree County	2 605 655		2 605 657				2.005.057	2 605 657	
41410	Sales and Use Tax - Captial	2,695,657	-	2,695,657	-	-	-	2,695,657	2,695,657	- (740,000,00)
43790	State-Other Funding	1,963,789	-	1,963,789	-	374,500		2,338,289	2,712,789.00	(749,000.00)
43890	Federal-Other Funding	923,742	-	923,742	-	-	-	923,742	923,742	-
	Total Revenues	5,583,188	-	5,583,188	-	374,500	-	5,957,688	6,332,188	(749,000)
Expenses- Capital										
55100	Land	_	_	-	_	-	_	-	-	-
55200	Construction in Progress	1,075,000	-	1,075,000	-	-	-	1,075,000	1,075,000	-
55400	Equipment	4,508,188	_	4,508,188	_	-	_	4,508,188	4,508,188	-
	Total for: Capital Expenses	5,583,188	-	5,583,188	-	_	_	5,583,188	5,583,188	-
		3,333,100		5,555,250	48			3,303,130	2,303,230	.
	Total Expenditures	5,583,188	-	5,583,188	-	-	-	5,583,188	5,583,188	-
		5,555,200		5,555,256				5,555,250	-,555,250	

Cash Flow Forecast	Total Revenues	15,179,088	4,992,603	2,318,165	1,120,986	8,235,684	16,667,438
	Total Expenses	16,113,988	792,594	3,130,687	2,391,410	8,833,366	15,148, 6 ENDA
	Surplus/ (Deficit) ex deprec	(934,900)	4,200,009	(812,522)	(1,270,424)	(597,682)	1,519,380
	Beginning Cash Balance		1,470,402	8,920,965	6,545,963	6,545,963	1,470,402
	Surplus/(Deficit) from above		4,200,009	(812,522)	-	-	1,519,380
	Accounts Payable Increase/(Decrease	e)	1,162,653	-	-	-	1,162,653
	Accounts Receivables (Increase)/ Dec	crease	2,953,366	923,913	-	-	3,877,279
	Return of Local Transportation Funding	ng- PT	-	(2,486,393)	-	-	(2,486,393)
	Bank of Marin LOC		-	-	-	-	-
	Capital Financing		-	-	-	-	-
	Other Operating Activities		(865,465)	-	-	-	(865,465)
	Ending Cash Poisition		8,920,965	6,545,963	6,545,963	6,545,963	4,677,856

374,500

749,000

374,500

Net Surplus (Deficit)