



*Photo: Goochland Courthouse Square*

# PlanRVA Audit, Finance & Facilities Committee



## NOTES

This meeting is open to the public. Members of the public are invited to attend virtually. Please alert PlanRVA staff at [PlanRVA@PlanRVA.org](mailto:PlanRVA@PlanRVA.org) if electronic transmission of this meeting fails for the public. Please refer to our [Statement Regarding Virtual Meeting Participation by Members of the Public](#) for more information.

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Members of the public are invited to submit public comments either verbally or in writing. Written comments can be submitted through the Q&A/Chat function on Zoom by email to [PlanRVA@PlanRVA.org](mailto:PlanRVA@PlanRVA.org).

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# AGENDA

## Audit, Finance and Facilities Committee

January 27, 2025, 9:30 a.m.  
PlanRVA James River Board Room, 424 Hull Street, Suite 300,  
Richmond, VA 23224 and via Zoom

If you wish to participate in this meeting virtually, please register via Zoom at the following link:  
[https://planrva-org.zoom.us/webinar/register/WN\\_Pjs7MISzRLmugsZPcEP6TA](https://planrva-org.zoom.us/webinar/register/WN_Pjs7MISzRLmugsZPcEP6TA)

1. **Welcome, Roll Call and Introductions**
2. **Approval of Member Participation from a Remote Location** (*Chair Holland*)  
**Action requested:** motion to confirm that the Chair's decision to approve or disapprove the member(s) request to participate from a remote location was in conformance with the PlanRVA Commission Policy for Remote Participation of Members; and the voice of the remotely participating member(s) can be heard by all persons at the primary or central meeting location (voice vote).
3. **Administrative Items** (*Chair Holland*)
  - a. **Approval of October 28, 2024, Meeting Minutes** (*Janice Scott*) – page 3  
**Action requested:** motion to approve meeting minutes as presented (voice vote).
  - b. **Consideration of Amendments to the Agenda**
  - c. **Open Public Comment**
4. **FY25 Quarter 2 Financial Statements** (*Jill Swinger*) – page 5  
**Action Item:** motion to recommend Commission approval of the financial statements.
5. **FY2025 Priorities and Meeting Schedule** (*Martha Shickle*)  
**Discussion Item.**
6. **Adjourn**



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**PlanRVA Audit, Finance & Facilities Committee**  
**Meeting Minutes**  
**October 28, 2024 – 9:30 a.m.**

| <u>LOCALITY</u>            | <u>NAME</u>        | <b>X (attended)</b> |
|----------------------------|--------------------|---------------------|
| <b>Charles City County</b> | Byron Adkins       | X                   |
| <b>Chesterfield County</b> | Jim Holland, Chair | X                   |
| <b>Goochland County</b>    | Neil Spoonhower    | X                   |
| <b>Hanover County</b>      | Sean Davis         |                     |

*The technology used for the meeting was a web-hosted service created by Zoom and YouTube Live Streaming and was open and accessible for participation by members of the public. A recording of this meeting is available on our [Plan RVA YouTube Channel](#).*

| <b>Others Present</b> |                                      |
|-----------------------|--------------------------------------|
| Martha Shickle        | Sidd Kumar                           |
| Janice Scott          | Jill Swinger, Warren Whitney         |
| Diane Fusco           | Mark Rhodes, Dunham, Aukamp & Rhodes |

**1. Welcome, Roll Call and Introductions**

Chair Holland welcomed everyone and called the Audit, Finance and Facilities Committee meeting to order at approximately 9:30 a.m. A quorum was present.

**2. Confirmation of Member Participation from a Remote Location**

There were no members participating remotely.

**3. Administrative Items**

**a. Approval of May 22, 2024, Meeting Minutes**

On motion by Neil Spoonhower, seconded by James Holland, the members of the Audit, Finance and Facilities Committee voted to approve the meeting minutes as presented (voice vote).

**4. FY25 Financials and Audit Report**

Mark Rhodes, Dunham, Aukamp & Rhodes, presented the audit report and noted that there were no issues found in the audit and a standard, clean opinion was issued. He reviewed the FY25 financial report, including the assets, liabilities and total net financial position. He provided an explanation of GASB 68 and the related adjustment on the activity statement.

Martha Shickle clarified that the agency has been contributing to the fund balance. The expenditure from that last year was due to the office relocation.

There was a discussion about recovery of indirect costs from the Virginia Department of Emergency Management. These are funds that VDEM has not reimbursed the agency for to date.

Mr. Rhodes provided an explanation on the alignment with international accounting that results in lease expenditures being shown in the asset category to offset the corresponding liability.

Chair Holland requested footnote 7 be updated to include a statement about the exclusion from assessments to localities of the portion of Chesterfield County that is in the Crater Planning District Commission boundary.

There was a question about certain CVTA expenses that are shown on the report. Staff will look into the matter and report back to the committee.

On motion by Neil Spoonhower, seconded by James Holland, the members of the Audit, Finance and Facilities Committee voted to recommend Commission approval of the FY25 financial and audit report with the recommended adjustment to Note 7 (voice vote).

## 5. Financial Statements, FY25 1<sup>st</sup> Quarter

Jill Swinger, Warren Whitney, provided committee members with an overview on the agency's financial performance for the first quarter of FY25. Committee members had questions about the program and pass-through expenses. Ms. Shickle provided clarification and explained that a number of those expenditures are paid at the beginning of each fiscal year.

On motion by Neil Spoonhower, seconded by James Holland, the members of the Audit, Finance and Facilities Committee voted to recommend Commission approval of the FY25 1<sup>st</sup> quarter financial statements with the recommended adjustment to Note 7 (voice vote).

## 6. Local FY26 Member Dues Increase

Ms. Shickle presented this item and explained that the population figures are from the figures posted on January 30, 2023, by the Weldon Cooper Center for Public Service, Demographics Research Group.

The requested increase to the per capita rate from .60 to .65 will generate an additional \$55,624. The locality managers and administrators were consulted and provided input on the recommended increase. The additional funds will be used to allow the data analytics team to dedicate time to developing regional indicators and providing additional assistance to the localities.

There were questions about the reasoning for the increase. Ms. Shickle clarified that making grant funding a priority minimizes the time available to devote to local technical assistance. Increasing the per capita rate will allow staff to dedicate more time in that area.

On motion by James Holland, seconded by Byron Adkins, the members of the Audit, Finance and Facilities Committee voted to recommend approval of the member dues increase for FY26 (roll call vote; see below):

| Member          | Vote |
|-----------------|------|
| Byron Adkins    | Aye  |
| James Holland   | Aye  |
| Neil Spoonhower | Nay  |

## 7. Adjourn

The meeting was adjourned at approximately 10:58 a.m.

# PlanRVA

## Balance Sheet - Governmental Funds

|   | 12/31/2024<br>(Unaudited) | 9/30/2024<br>(Unaudited) | Net Change          |
|---|---------------------------|--------------------------|---------------------|
| <b>ASSETS</b>                             |                           |                          |                     |
| Cash and cash equivalents                 | \$ 924,640.66             | \$ 278,821.31            | 645,819.35          |
| <b>Accounts receivable</b>                |                           |                          |                     |
| 1200 Accounts receivable, billed          | 154,233.59                | 804,184.07               | (649,950.48)        |
| 1250 Misc Receivables - Grants            | 807,993.65                | 723,537.82               | 84,455.83           |
| 1300 Due from CVTA                        | 51,344.97                 | 107,820.27               | (56,475.30)         |
| <b>Total Grants Receivable</b>            | <b>1,013,572.21</b>       | <b>1,635,542.16</b>      | <b>(621,969.95)</b> |
| 1150 Prepaid Expenses                     | 14,603.76                 | 24,080.99                | (9,477.23)          |
| <b>Total Assets</b>                       | <b>1,952,816.63</b>       | <b>1,938,444.46</b>      | <b>14,372.17</b>    |
| <b>Liabilities</b>                        |                           |                          |                     |
| <b>Total Accounts Payable</b>             | 121,142.02                | 55,214.23                | 65,927.79           |
| <b>Total Credit Cards</b>                 | 152.28                    | 13,359.38                | (13,207.10)         |
| <b>Accrued Salaries</b>                   | 119,751.50                | 119,751.50               | -                   |
| <b>Deferred Revenue</b>                   | 394,613.76                | 524,550.07               | (129,936.31)        |
| <b>Total Liabilities</b>                  | <b>635,659.56</b>         | <b>712,875.18</b>        | <b>(77,215.62)</b>  |
| <b>Fund Balance</b>                       |                           |                          |                     |
| <b>Nonspendable</b>                       | 14,603.76                 | 24,080.99                | (9,477.23)          |
| <b>Unassigned</b>                         | 1,059,423.76              | 1,201,488.29             | (142,064.53)        |
| <b>Total Fund Balance</b>                 | <b>1,074,027.52</b>       | <b>1,225,569.28</b>      | <b>(151,541.76)</b> |
| <b>Total Liabilities and Fund Balance</b> | <b>\$ 1,709,687.08</b>    | <b>\$ 1,938,444.46</b>   | <b>(228,757.38)</b> |
| <b>Treasurer's Report</b>                 |                           |                          |                     |
| Cash in bank                              | 359,901.91                | 122,842.19               | 237,059.72          |
| Investments (LGIP)                        | 564,738.75                | 155,979.12               | 408,759.63          |
| <b>Total Cash and Cash Equivalents</b>    | <b>924,640.66</b>         | <b>278,821.31</b>        | <b>645,819.35</b>   |

LGIP: Average Monthly Yield 5.144%

|        |        |
|--------|--------|
| Jul-24 | 5.412% |
| Aug-24 | 5.402% |
| Sep-24 | 5.273% |
| Oct-24 | 5.136% |
| Nov-24 | 4.923% |
| Dec-24 | 4.720% |

## Profit and Loss by Month Governmental Funds - December YTD

|   | Jul 2024             | Aug 2024             | Sep 2024             | Oct 2024             | Nov 2024             | Dec 2024             | FY 2025 YTD            | FY 25 Annual Budget    | % Budget Utilized - 50% |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------------|-------------------------|
| <b>Income</b>                             |                      |                      |                      |                      |                      |                      |                        |                        |                         |
| <b>4100 Federal Funding</b>               |                      |                      |                      |                      |                      |                      |                        |                        |                         |
| 4101 MPO FHWA/PL Funds - Fed share        | 148,464.88           | 116,028.35           | 135,231.80           | 177,531.07           | 115,335.71           | 148,277.09           | 840,868.90             | 1,947,494.16           | 43.2%                   |
| 4102 MPO Sect 5303 Funds - Fed share      | 51,574.47            | 43,897.73            | 69,690.92            | 68,764.35            | 50,679.86            | 61,572.73            | 346,180.06             | 948,124.44             | 36.5%                   |
| 4111 FY20 Rural Coastal VA Mktg           | 729.30               | 508.20               | 150.61               | 1,120.14             | 205.85               |                      | 2,714.10               | 0.00                   | 100.0%                  |
| 4113 FY20 Coastal TA & Resiliency         | 5,553.01             |                      |                      | 19,665.73            | 15,210.19            | -7,269.43            | 33,159.50              | 61,375.00              | 54.0%                   |
| 4115 CBRAP - WIP3/Fed Share               | 6,700.96             | 3,675.30             | 4,134.83             | 4,662.46             | 4,132.89             | 4,976.04             | 28,282.48              | 52,200.00              | 54.2%                   |
| 4117 Extreme Heat DOF                     | 1,343.20             | 579.39               |                      | -1,922.59            |                      |                      | 0.00                   | 0.00                   | 0.0%                    |
| 4119 EPA Grant                            | 21,252.25            | 24,383.71            | 24,664.54            | 35,165.76            | 26,203.07            | 46,087.90            | 177,757.23             | 479,637.00             | 37.1%                   |
| 4120 VDEM SHSP                            | 601.75               |                      | 7,792.69             | 58,249.53            | 11,411.91            | 10,738.33            | 88,794.21              | 75,000.00              | 118.4%                  |
| 4121 Community Outreach                   |                      |                      |                      |                      |                      |                      |                        | 27,000.00              | 0.0%                    |
| 4130 VDEM Pass-through grants             | 10,797.18            | 13,544.12            | 46,720.00            | 48,967.36            | 2,082.15             | 5,511.35             | 127,622.16             | 0.00                   | 100.0%                  |
| 4140 Hazard Mitigation                    | 100.34               | 307.93               | 1,579.88             | -1,988.15            |                      |                      | 0.00                   |                        | 0.0%                    |
| 4145 Reg. Green Infrastructure/GI Mapping | 1,333.26             | 3,604.59             | 2,822.11             | -7,759.96            |                      |                      | 0.00                   |                        | 0.0%                    |
| 4150 Critical Infrastructure              |                      |                      |                      |                      |                      |                      |                        | 4,500.00               | 0.0%                    |
| <b>Total 4100 Federal Funding</b>         | <b>\$ 248,450.60</b> | <b>\$ 206,529.32</b> | <b>\$ 292,787.38</b> | <b>\$ 402,455.70</b> | <b>\$ 225,261.63</b> | <b>\$ 269,894.01</b> | <b>\$ 1,645,378.64</b> | <b>\$ 3,595,330.60</b> | <b>45.8%</b>            |
| <b>4200 State Funding</b>                 |                      |                      |                      |                      |                      |                      |                        |                        |                         |
| 4201 MPO FHWA/PL Funds - State share      | 18,558.02            | 14,503.53            | 16,904.07            | 22,191.40            | 14,416.95            | 18,534.63            | 105,108.60             | 243,436.80             | 43.2%                   |
| 4202 MPO Sec. 5303 - State share          | 6,446.72             | 5,487.29             | 8,711.47             | 8,595.59             | 6,334.99             | 7,696.59             | 43,272.65              | 118,515.60             | 36.5%                   |
| 4230 State Appropriation                  | 12,746.61            | 12,746.41            | 12,746.41            | 12,746.41            | 12,746.41            | 12,746.41            | 76,478.66              | 152,956.00             | 50.0%                   |
| <b>Total 4200 State Funding</b>           | <b>\$ 37,751.35</b>  | <b>\$ 32,737.23</b>  | <b>\$ 38,361.95</b>  | <b>\$ 43,533.40</b>  | <b>\$ 33,498.35</b>  | <b>\$ 38,977.63</b>  | <b>\$ 224,859.91</b>   | <b>\$ 514,908.40</b>   | <b>43.7%</b>            |
| <b>4300 Local Funding</b>                 |                      |                      |                      |                      |                      |                      |                        |                        |                         |
| 4310 Local Membership Dues                | 54,963.05            | 54,963.77            | 54,963.77            | 54,963.77            | 54,963.77            | 54,963.77            | 329,781.90             | 659,502.00             | 50.0%                   |
| 4315 Service/Fee Income                   | 44,401.11            | 43,669.37            | 58,014.39            | 71,208.61            | 86,919.02            | 48,610.57            | 352,823.07             | 0.00                   | 100.0%                  |
| 4316 CVTA Service Fee                     | 2,277.58             | 2,210.58             | 3,925.93             | 4,184.17             | 6,565.25             | 2,734.40             | 21,897.91              | 52,927.00              | 41.4%                   |
| <b>Total 4300 Local Funding</b>           | <b>\$ 101,641.74</b> | <b>\$ 100,843.72</b> | <b>\$ 116,904.09</b> | <b>\$ 130,356.55</b> | <b>\$ 148,448.04</b> | <b>\$ 106,308.74</b> | <b>\$ 704,502.88</b>   | <b>\$ 712,429.00</b>   | <b>98.9%</b>            |
| <b>4400 Private Funding</b>               |                      |                      |                      |                      |                      |                      |                        |                        |                         |
| 4450 FOLAR Grant                          |                      |                      | 19,320.00            | 6,440.00             | 6,440.00             | 6,440.00             | 38,640.00              | 0.00                   | 100.0%                  |
| 4470 Special Project Revenue              | 0.00                 |                      | 25,000.00            | 2,317.50             | 825.00               | 142.27               | 28,284.77              | 50,000.00              | 56.6%                   |
| <b>Total 4400 Private Funding</b>         | <b>\$ 0.00</b>       | <b>\$ 0.00</b>       | <b>\$ 44,320.00</b>  | <b>\$ 8,757.50</b>   | <b>\$ 7,265.00</b>   | <b>\$ 6,582.27</b>   | <b>\$ 66,924.77</b>    | <b>\$ 50,000.00</b>    | <b>133.8%</b>           |
| <b>4800 Other Income</b>                  |                      |                      |                      |                      |                      |                      |                        |                        |                         |
| 4801 Interest Income                      | 5,341.38             | 712.44               | 675.16               | 1,106.89             | 1,416.66             | 1,412.28             | 10,664.81              | 6,000.00               | 177.7%                  |
| <b>Total 4800 Other Income</b>            | <b>\$ 5,341.38</b>   | <b>\$ 712.44</b>     | <b>\$ 675.16</b>     | <b>\$ 1,106.89</b>   | <b>\$ 1,416.66</b>   | <b>\$ 1,412.28</b>   | <b>\$ 10,664.81</b>    | <b>\$ 6,000.00</b>     | <b>177.7%</b>           |
| <b>Total Income</b>                       | <b>\$ 393,185.07</b> | <b>\$ 340,822.71</b> | <b>\$ 493,048.58</b> | <b>\$ 586,210.04</b> | <b>\$ 415,889.68</b> | <b>\$ 423,174.93</b> | <b>\$ 2,652,331.01</b> | <b>\$ 4,878,668.00</b> | <b>54.4%</b>            |
| <b>Gross Profit</b>                       | <b>\$ 393,185.07</b> | <b>\$ 340,822.71</b> | <b>\$ 493,048.58</b> | <b>\$ 586,210.04</b> | <b>\$ 415,889.68</b> | <b>\$ 423,174.93</b> | <b>\$ 2,652,331.01</b> | <b>\$ 4,878,668.00</b> | <b>54.4%</b>            |
| <b>Expenses</b>                           |                      |                      |                      |                      |                      |                      |                        |                        |                         |
| <b>6000 Salary &amp; Wages</b>            |                      |                      |                      |                      |                      |                      |                        |                        |                         |
| 6110 Salaries FT Chargeable               | 148,829.38           | 138,230.81           | 153,304.70           | 144,393.81           | 125,791.53           | 120,295.37           | 830,845.60             | 2,713,842.00           | 30.6%                   |
| 5100 Fringe Benefit Pool                  | 92,856.91            | 83,366.19            | 81,075.21            | 98,074.27            | 73,365.61            | 80,213.07            | 508,951.26             | 18,744.00              | 2715.3%                 |
| 5105 Fringe Benefits Applied              | -92,856.91           | -83,366.19           | -81,075.21           | -98,074.27           | -73,365.61           | -80,213.07           | -508,951.26            | 0.00                   | 100.0%                  |
| 5400 Indirect Costs Pool                  | 144,065.18           | 125,002.92           | 124,559.70           | 149,877.73           | 111,592.36           | 125,028.14           | 780,126.03             | 0.00                   | 100.0%                  |
| 5410 Indirect Costs Applied               | -144,065.18          | -125,002.92          | -124,559.70          | -149,877.73          | -111,592.36          | -125,028.14          | -780,126.03            | 0.00                   | 100.0%                  |
| 6100 Salaries - Local                     | 22,273.21            | 25,866.34            | 22,136.26            | 25,871.61            | 20,320.18            | 19,418.06            | 135,885.66             | 0.00                   | 100.0%                  |
| 6101 Leave Wages                          | 41,470.75            | 45,715.76            | 29,713.66            | 27,494.89            | 52,693.22            | 58,173.44            | 255,261.72             | 10,000.00              | 2552.6%                 |
| 6105 Salaries - PT Chargeable             | 5,392.61             | 6,927.52             | 6,845.81             | 5,759.94             | 4,857.48             | 6,042.24             | 35,825.60              | 0.00                   | 100.0%                  |
| <b>Total 6110 Salaries FT Chargeable</b>  | <b>\$ 217,965.95</b> | <b>\$ 216,740.43</b> | <b>\$ 212,000.43</b> | <b>\$ 203,520.25</b> | <b>\$ 203,662.41</b> | <b>\$ 203,929.11</b> | <b>\$ 1,257,818.58</b> | <b>\$ 2,742,586.00</b> | <b>45.9%</b>            |
| 6120 Salaries - Direct                    | 17,108.33            | 17,550.00            | 17,550.00            | 17,550.00            | 17,550.00            | 17,550.00            | 104,858.33             | 0.00                   | 100.0%                  |
| 6200 Payroll Taxes                        | 16,872.02            | 16,694.55            | 16,866.82            | 16,243.02            | 15,981.47            | 15,052.51            | 97,710.39              | 210,538.00             | 46%                     |
| <b>6500 Benefits</b>                      |                      |                      |                      |                      |                      |                      |                        |                        |                         |
| 6512 Healthcare                           | 28,018.00            | 25,447.00            | 23,733.00            | 24,590.00            | 22,019.00            | 23,733.00            | 147,540.00             | 324,000.00             | 46%                     |
| <b>6530 Retirement</b>                    |                      |                      |                      |                      |                      |                      |                        |                        |                         |
| 6531 VRS Retirement Contribution          | 16,433.47            | 16,370.34            | 15,469.81            | 15,653.01            | 15,653.01            | 15,653.01            | 95,232.65              | 188,156.00             | 51%                     |
| 6532 VRS Employee Contribution            | 161.88               | 27.90                | -403.26              | 0.05                 | 0.05                 | -4.53                | -217.91                | 0.00                   | 100%                    |
| 6533 ICMA - 401                           | 527.96               | 539.84               | 551.72               | 627.54               | 627.54               | 627.54               | 3,502.14               | 0.00                   | 100%                    |
| 6534 ICMA - 457                           | 0.00                 | -267.44              | -222.21              | -75.82               | -75.82               | 424.18               | -217.11                | 0.00                   | 100%                    |
| 6535 Hybrid 401 A                         | 785.32               | 6,178.14             | 3,586.68             | 3,639.60             | 3,639.60             | 3,645.33             | 21,474.67              | 0.00                   | 100%                    |
| 6536 HYBRID 457                           | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | -500.00              | -500.00                | 0.00                   | 100%                    |
| 6539 401A Plan 100384 (Exec. Comp.)       |                      |                      | 17,315.28            |                      |                      |                      | 17,315.28              |                        | 100%                    |
| <b>Total 6530 Retirement</b>              | <b>\$ 17,908.63</b>  | <b>\$ 22,848.78</b>  | <b>\$ 36,298.02</b>  | <b>\$ 19,844.38</b>  | <b>\$ 19,844.38</b>  | <b>\$ 19,845.53</b>  | <b>\$ 136,589.72</b>   | <b>\$ 188,156.00</b>   | <b>73%</b>              |
| <b>6540 Life &amp; Disability</b>         |                      |                      |                      |                      |                      |                      |                        |                        |                         |
| 6541 LTD                                  | 1,305.48             | 1,305.48             | 1,305.48             | 2,142.35             | 1,344.92             | 1,460.69             | 8,864.40               | 23,969.00              | 37.0%                   |

**Profit and Loss by Month  
Governmental Funds - December YTD**

|   | Jul 2024             | Aug 2024             | Sep 2024             | Oct 2024             | Nov 2024             | Dec 2024             | FY 2025 YTD            | FY 25 Annual Budget    | % Budget Utilized - 50% |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------------|-------------------------|
| 6542 Hybrid VRS ST & LT Disability                | 591.64               | 624.06               | 598.72               | 571.18               | 599.12               | 599.12               | 3,583.84               | 0.00                   | 100.0%                  |
| 6543 AFLAC  | 0.01                 | 0.01                 | 0.01                 | 0.01                 | 0.01                 | 0.01                 | 0.06                   | 0.00                   | 100.0%                  |
| <b>Total 6540 Life &amp; Disability</b>           | <b>\$ 1,897.13</b>   | <b>\$ 1,929.55</b>   | <b>\$ 1,904.21</b>   | <b>\$ 2,713.54</b>   | <b>\$ 1,944.05</b>   | <b>\$ 2,059.82</b>   | <b>\$ 12,448.30</b>    | <b>\$ 23,969.00</b>    | <b>51.9%</b>            |
| 6550 FSA/HSA Section 125 Plans                    | -475.79              | -909.01              | -709.13              | -771.35              | -1,725.32            | -1,250.18            | -5,840.78              | 0.00                   | 100.0%                  |
| <b>Total 6500 Benefits</b>                        | <b>\$ 47,347.97</b>  | <b>\$ 49,316.32</b>  | <b>\$ 61,226.10</b>  | <b>\$ 46,376.57</b>  | <b>\$ 42,082.11</b>  | <b>\$ 44,388.17</b>  | <b>\$ 290,737.24</b>   | <b>\$ 536,125.00</b>   | <b>54.2%</b>            |
| 6580 Payroll Fees                                 | 420.02               | 1,197.26             | 693.11               | 969.76               | 544.96               | 307.48               | 4,132.59               | 0.00                   | 100.0%                  |
| 6590 Training                                     | 440.80               | 21,698.40            | 3,055.15             | 1,795.00             | 2,175.50             | 1,879.00             | 31,043.85              | 86,000.00              | 36.1%                   |
| <b>Total 6000 Salary &amp; Wages</b>              | <b>\$ 300,155.09</b> | <b>\$ 323,196.96</b> | <b>\$ 311,391.61</b> | <b>\$ 286,454.60</b> | <b>\$ 281,996.45</b> | <b>\$ 283,106.27</b> | <b>\$ 1,786,300.98</b> | <b>\$ 3,575,249.00</b> | <b>50%</b>              |
| <b>7100 Professional Fees</b>                     |                      |                      |                      |                      |                      |                      |                        | 27,000.00              | 0.0%                    |
| 7720 Legal Fees                                   |                      |                      |                      |                      |                      |                      |                        | 10,000.00              | 0.0%                    |
| 7721 General Counsel                              | 7,000.00             | 7,100.00             | 7,000.00             | 7,000.00             | 7,000.00             | 7,000.00             | 42,100.00              | 36,000.00              | 116.9%                  |
| <b>Total 7720 Legal Fees</b>                      | <b>\$ 7,000.00</b>   | <b>\$ 7,100.00</b>   | <b>\$ 7,000.00</b>   | <b>\$ 7,000.00</b>   | <b>\$ 7,000.00</b>   | <b>\$ 7,000.00</b>   | <b>\$ 42,100.00</b>    | <b>\$ 46,000.00</b>    | <b>55.1%</b>            |
| 7730 Contracted Services                          | 14,080.00            | 5,307.20             | 19,684.00            | 17,747.40            | 73,042.00            | 65,754.45            | 195,615.05             | 355,000.00             | 55.5%                   |
| <b>Total 7100 Professional Fees</b>               | <b>\$ 21,080.00</b>  | <b>\$ 12,407.20</b>  | <b>\$ 26,684.00</b>  | <b>\$ 24,747.40</b>  | <b>\$ 80,042.00</b>  | <b>\$ 72,754.45</b>  | <b>\$ 237,715.05</b>   | <b>\$ 428,000.00</b>   | <b>55.5%</b>            |
| <b>7200 Office Expenses</b>                       |                      |                      |                      |                      |                      |                      |                        |                        |                         |
| 7220 Computer Operations                          |                      |                      |                      |                      |                      |                      |                        |                        |                         |
| 7221 Virtual Desktop Operations                   | 7,500.00             | 7,401.90             | 7,464.15             | 7,471.10             | 7,464.15             | 7,464.15             | 44,765.45              | 90,000.00              | 49.7%                   |
| 7222 Software                                     | 3,921.96             | 3,900.65             | 2,850.79             | 7,402.50             | 3,755.81             | 4,232.73             | 26,064.44              | 57,070.00              | 45.7%                   |
| 7223 Broadband/network/telephone                  | 1,996.17             | 1,996.25             | 1,996.25             | 1,996.25             | 1,988.64             | 2,046.11             | 12,019.67              | 15,600.00              | 77.0%                   |
| 7225 Computer Supplies                            | 4,549.28             | 0.00                 |                      |                      |                      | 501.88               | 5,051.16               | 9,000.00               | 56.1%                   |
| 7226 Technology services                          |                      | 5,271.92             | 5,067.28             | 11,154.03            | 13,910.96            | 2,600.00             | 38,004.19              | 33,000.00              | 115.2%                  |
| <b>Total 7220 Computer Operations</b>             | <b>\$ 17,967.41</b>  | <b>\$ 18,570.72</b>  | <b>\$ 17,378.47</b>  | <b>\$ 28,023.88</b>  | <b>\$ 27,119.56</b>  | <b>\$ 16,844.87</b>  | <b>\$ 125,904.91</b>   | <b>\$ 204,670.00</b>   | <b>37.3%</b>            |
| 7230 Printing                                     | 1,059.95             | 2,735.36             | 1,009.95             | 1,009.95             | 2,134.97             | 1,009.95             | 8,960.13               | 24,000.00              | 37.3%                   |
| 7235 Supplies                                     | 696.93               | 1,258.85             | 2,431.05             | 1,103.48             | 591.84               | 1,384.38             | 7,466.53               | 12,500.00              | 59.7%                   |
| 7236 Meeting Expenses                             | 991.95               | 555.84               | 858.99               | 507.66               | 187.74               | 2,293.66             | 5,395.84               | 20,000.00              | 27.0%                   |
| 7245 Postage                                      | 200.00               |                      |                      |                      |                      |                      | 200.00                 | 3,000.00               | 6.7%                    |
| 7250 Public Outreach/Advertisements               | 6,035.35             | 11,233.20            | 285.75               | 25,170.31            | 32,211.92            | 113.15               | 75,049.68              | 0.00                   | 100.0%                  |
| 7280 Staff Engagement                             | 221.04               | 122.00               | 371.30               | 147.82               | 998.78               | 431.69               | 2,292.63               | 12,500.00              | 18.3%                   |
| 7290 Miscellaneous Expenses                       |                      |                      |                      |                      |                      |                      |                        | 24,000.00              | 0.0%                    |
| 7295 Bank Fees                                    | 75.00                | 77.00                | 83.00                | 70.00                | 77.75                | 81.00                | 463.75                 | 1,200.00               | 38.6%                   |
| <b>Total 7200 Office Expenses</b>                 | <b>\$ 27,247.63</b>  | <b>\$ 34,552.97</b>  | <b>\$ 22,418.51</b>  | <b>\$ 56,033.10</b>  | <b>\$ 63,322.56</b>  | <b>\$ 22,158.70</b>  | <b>\$ 225,733.47</b>   | <b>\$ 301,870.00</b>   | <b>74.8%</b>            |
| <b>7400 Program Expenses</b>                      |                      |                      |                      |                      |                      |                      |                        |                        |                         |
| 7410 Organizational Dues                          | 7,306.57             | 7,281.73             | 7,607.00             |                      | 9,874.00             | 1,705.94             | 33,775.24              | 34,000.00              | 99.3%                   |
| 7420 Travel - Board                               |                      |                      |                      |                      |                      |                      |                        | 12,000.00              | 0.0%                    |
| 7425 Travel - Agency                              | 1,276.96             | 1,099.34             | 3,511.54             | 3,119.40             | 3,611.70             | 1,891.28             | 14,510.22              | 39,600.00              | 36.6%                   |
| 7430 Books & Periodicals                          |                      |                      |                      |                      |                      |                      |                        | 600.00                 | 0.0%                    |
| 7450 Pass-through and Matching funds              |                      |                      |                      |                      |                      |                      | 0.00                   | 0.00                   | 0.0%                    |
| 7456 Pass - Through Funds - SHSP                  | 10,797.18            | 13,544.12            | 46,720.00            | 48,967.36            | 2,082.15             | 5,511.35             | 127,622.16             | 0.00                   | 100.0%                  |
| <b>Total 7450 Pass-through and Matching funds</b> | <b>\$ 10,797.18</b>  | <b>\$ 13,544.12</b>  | <b>\$ 46,720.00</b>  | <b>\$ 48,967.36</b>  | <b>\$ 2,082.15</b>   | <b>\$ 5,511.35</b>   | <b>\$ 127,622.16</b>   | <b>\$ 0.00</b>         | <b>100.0%</b>           |
| 7460 Events                                       |                      |                      |                      | 2,317.50             | 825.00               | 142.27               | 3,284.77               | 12,000.00              | 27.4%                   |
| <b>Total 7400 Program Expenses</b>                | <b>\$ 19,380.71</b>  | <b>\$ 21,925.19</b>  | <b>\$ 57,838.54</b>  | <b>\$ 54,404.26</b>  | <b>\$ 16,392.85</b>  | <b>\$ 9,250.84</b>   | <b>\$ 179,192.39</b>   | <b>\$ 98,200.00</b>    | <b>182%</b>             |
| 7500 Bad Debt Expense                             |                      |                      |                      | 3,509.28             |                      |                      | 3,509.28               | 5,000.00               | 70.2%                   |
| <b>7600 Infrastructure</b>                        |                      |                      |                      |                      |                      |                      |                        |                        |                         |
| 7610 Rent   | 17,260.72            | 17,260.72            | 17,260.72            | 17,260.72            | 17,692.24            | 17,692.24            | 104,427.36             | 276,581.00             | 37.8%                   |
| 7620 Parking Expense                              | 3,019.24             | 2,395.38             | 1,555.80             | 1,731.88             | 1,451.20             | 1,324.21             | 11,477.71              | 30,000.00              | 38.3%                   |
| 7630 Office Space Expense                         |                      |                      |                      | 314.50               | 635.53               |                      | 950.03                 | 12,000.00              | 7.9%                    |
| 7640 Insurance                                    | 12,107.00            |                      |                      |                      |                      | 235.00               | 12,342.00              | 10,000.00              | 123.4%                  |
| 7680 Depreciation Expense                         | 2,430.00             | 2,430.00             | 2,430.00             | -7,290.00            |                      |                      | 0.00                   |                        | 0.0%                    |
| <b>Total 7600 Infrastructure</b>                  | <b>\$ 34,816.96</b>  | <b>\$ 22,086.10</b>  | <b>\$ 21,246.52</b>  | <b>\$ 12,017.10</b>  | <b>\$ 19,778.97</b>  | <b>\$ 19,251.45</b>  | <b>\$ 129,197.10</b>   | <b>\$ 328,581.00</b>   | <b>39.3%</b>            |
| <b>Total Expenses</b>                             | <b>\$ 402,680.39</b> | <b>\$ 414,168.42</b> | <b>\$ 439,579.18</b> | <b>\$ 437,165.74</b> | <b>\$ 461,532.83</b> | <b>\$ 406,521.71</b> | <b>\$ 2,561,648.27</b> | <b>\$ 4,736,900.00</b> | <b>54.1%</b>            |
| <b>Net Operating Income</b>                       | <b>-\$ 9,495.32</b>  | <b>-\$ 73,345.71</b> | <b>\$ 53,469.40</b>  | <b>\$ 149,044.30</b> | <b>-\$ 45,643.15</b> | <b>\$ 16,653.22</b>  | <b>\$ 90,682.74</b>    | <b>\$ 141,768.00</b>   | <b>64.0%</b>            |
| <b>Other Expenses</b>                             |                      |                      |                      |                      |                      |                      |                        |                        |                         |
| 9000 Capital & Project Activity                   |                      |                      |                      |                      |                      |                      |                        |                        |                         |
| 9100 Capital Projects                             |                      |                      |                      |                      | 16,865.67            | 3,250.94             | 20,116.61              | 75,000.00              | 26.8%                   |
| <b>Total 9000 Capital &amp; Project Activity</b>  | <b>\$ 0.00</b>       | <b>\$ 0.00</b>       | <b>\$ 0.00</b>       | <b>\$ 0.00</b>       | <b>\$ 16,865.67</b>  | <b>\$ 3,250.94</b>   | <b>\$ 20,116.61</b>    | <b>\$ 75,000.00</b>    | <b>26.8%</b>            |
| <b>Total Other Expenses</b>                       | <b>\$ 0.00</b>       | <b>\$ 0.00</b>       | <b>\$ 0.00</b>       | <b>\$ 0.00</b>       | <b>\$ 16,865.67</b>  | <b>\$ 3,250.94</b>   | <b>\$ 20,116.61</b>    | <b>\$ 75,000.00</b>    | <b>26.8%</b>            |
| <b>Net Other Income</b>                           | <b>\$ 0.00</b>       | <b>\$ 0.00</b>       | <b>\$ 0.00</b>       | <b>\$ 0.00</b>       | <b>-\$ 16,865.67</b> | <b>-\$ 3,250.94</b>  | <b>-\$ 20,116.61</b>   | <b>-\$ 75,000.00</b>   | <b>26.8%</b>            |
| <b>Net Income</b>                                 | <b>-\$ 9,495.32</b>  | <b>-\$ 73,345.71</b> | <b>\$ 53,469.40</b>  | <b>\$ 149,044.30</b> | <b>-\$ 62,508.82</b> | <b>\$ 13,402.28</b>  | <b>\$ 70,566.13</b>    | <b>\$ 66,768.00</b>    | <b>105.7%</b>           |

|                                 | Administration       | Community Engagement | Data Research & Analysis | Emergency Management | Environment          | Community Development | Transportation         | CVTA                 | FY 2025 Act YTD        | FY 2025 Budget         | % Budget Utilized |
|---------------------------------|----------------------|----------------------|--------------------------|----------------------|----------------------|-----------------------|------------------------|----------------------|------------------------|------------------------|-------------------|
| <b>Income</b>                   |                      |                      |                          |                      |                      |                       |                        |                      |                        |                        |                   |
| 4100 Federal Funding            |                      |                      |                          | 216,416.37           | 241,913.31           | 0.00                  | 1,187,048.96           | 0.00                 | 1,645,378.64           | 3,595,330.60           | 45.8%             |
| 4200 State Funding              | 76,478.66            | 0.00                 | 0.00                     | 0.00                 | 0.00                 | 0.00                  | 148,381.25             | 0.00                 | 224,859.91             | 514,908.40             | 43.7%             |
| 4300 Local Funding              | 118,718.06           | 0.00                 | 0.00                     | 0.00                 | 55,946.96            | 0.00                  | 155,116.88             | 374,720.98           | 704,502.88             | 712,429.00             | 98.9%             |
| 4400 Private Funding            | 0.00                 | 0.00                 | 25,000.00                | 3,284.77             | 38,640.00            | 0.00                  |                        | 0.00                 | 66,924.77              | 50,000.00              | 133.8%            |
| 4800 Other Income               | 10,664.81            | 0.00                 | 0.00                     | 0.00                 | 0.00                 | 0.00                  |                        | 0.00                 | 10,664.81              | 6,000.00               | 177.7%            |
| <b>Total Income</b>             | <b>\$ 205,861.53</b> | <b>\$ 0.00</b>       | <b>\$ 25,000.00</b>      | <b>\$ 219,701.14</b> | <b>\$ 336,500.27</b> | <b>\$ 0.00</b>        | <b>\$ 1,490,547.09</b> | <b>\$ 374,720.98</b> | <b>\$ 2,652,331.01</b> | <b>\$ 4,878,668.00</b> | <b>54.4%</b>      |
| <b>Gross Profit</b>             | <b>\$ 205,861.53</b> | <b>\$ 0.00</b>       | <b>\$ 25,000.00</b>      | <b>\$ 219,701.14</b> | <b>\$ 336,500.27</b> | <b>\$ 0.00</b>        | <b>\$ 1,490,547.09</b> | <b>\$ 374,720.98</b> | <b>\$ 2,652,331.01</b> | <b>\$ 4,878,668.00</b> | <b>54.4%</b>      |
| <b>Expenses</b>                 |                      |                      |                          |                      |                      |                       |                        |                      |                        |                        |                   |
| 6000 Salary & Wages             | -428,898.95          | 60,678.39            | 147,453.37               | 97,773.48            | 234,982.55           | 28,947.87             | 1,434,272.90           | 211,091.37           | 1,786,300.98           | 3,575,249.00           | 50.0%             |
| 7100 Professional Fees          | 80,200.00            | 0.00                 | 0.00                     | 0.00                 | 56,401.05            | 0.00                  | 13,680.00              | 87,434.00            | 237,715.05             | 428,000.00             | 55.5%             |
| 7200 Office Expenses            | 108,162.11           | 1,818.58             | 47.86                    | 0.00                 | 51,626.99            | 0.00                  | 21,379.53              | 42,698.40            | 225,733.47             | 301,870.00             | 74.8%             |
| 7400 Program Expenses           | 27,568.83            | 98.49                | 0.00                     | 132,485.12           | 1,507.10             | 0.00                  | 15,644.12              | 1,888.73             | 179,192.39             | 98,200.00              | 182.5%            |
| 7500 Bad Debt Expense           | 0.00                 | 0.00                 | 0.00                     | 3,509.28             | 0.00                 | 0.00                  | 0.00                   | 0.00                 | 3,509.28               | 5,000.00               | 70.2%             |
| 7600 Infrastructure             | 125,552.30           | 0.00                 | 0.00                     | 0.00                 | 45.00                | 0.00                  | 0.00                   | 3,599.80             | 129,197.10             | 328,581.00             | 39.3%             |
| <b>Total Expenses</b>           | <b>-\$ 87,415.71</b> | <b>\$ 62,595.46</b>  | <b>\$ 147,501.23</b>     | <b>\$ 233,767.88</b> | <b>\$ 344,562.69</b> | <b>\$ 28,947.87</b>   | <b>\$ 1,484,976.55</b> | <b>\$ 346,712.30</b> | <b>\$ 2,561,648.27</b> | <b>\$ 4,736,900.00</b> | <b>54.1%</b>      |
| <b>Net Operating Income</b>     | <b>\$ 293,277.24</b> | <b>-\$ 62,595.46</b> | <b>-\$ 122,501.23</b>    | <b>-\$ 14,066.74</b> | <b>-\$ 8,062.42</b>  | <b>-\$ 28,947.87</b>  | <b>\$ 5,570.54</b>     | <b>\$ 28,008.68</b>  | <b>\$ 90,682.74</b>    | <b>\$ 141,768.00</b>   | <b>64.0%</b>      |
| <b>Other Expenses</b>           |                      |                      |                          |                      |                      |                       |                        |                      |                        |                        |                   |
| 9000 Capital & Project Activity | 20,116.61            | 0.00                 |                          | 0.00                 | 0.00                 | 0.00                  |                        |                      | 20,116.61              | \$ 75,000.00           | 26.8%             |
| <b>Total Other Expenses</b>     | <b>\$ 20,116.61</b>  | <b>\$ 0.00</b>       | <b>\$ 0.00</b>           | <b>\$ 0.00</b>       | <b>\$ 0.00</b>       | <b>\$ 0.00</b>        | <b>\$ 0.00</b>         | <b>\$ 0.00</b>       | <b>\$ 20,116.61</b>    | <b>\$ 75,000.00</b>    | <b>26.8%</b>      |
| <b>Net Other Income</b>         | <b>-\$ 20,116.61</b> | <b>\$ 0.00</b>       | <b>\$ 0.00</b>           | <b>\$ 0.00</b>       | <b>\$ 0.00</b>       | <b>\$ 0.00</b>        | <b>\$ 0.00</b>         | <b>\$ 0.00</b>       | <b>-\$ 20,116.61</b>   | <b>-75,000.00</b>      | <b>26.8%</b>      |
| <b>Net Income</b>               | <b>\$ 273,160.63</b> | <b>-\$ 62,595.46</b> | <b>-\$ 122,501.23</b>    | <b>-\$ 14,066.74</b> | <b>-\$ 8,062.42</b>  | <b>-\$ 28,947.87</b>  | <b>\$ 5,570.54</b>     | <b>\$ 28,008.68</b>  | <b>\$ 70,566.13</b>    | <b>\$ 66,768.00</b>    | <b>105.7%</b>     |