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CAPITAL AREA TRANSPORTATION AUTHORITY

OPERATING AND CAPITAL BUDGET
FY 2021

CATA DRIVES EAST LANSING

June 29, 2020

Dear Board Member:

In accordance with Board Policy No. 202, please find attached your copy of CATA's proposed FY 2021 Operating and Capital Budget.

Explanations for line-item changes appear under the Section 10 tab of your budget packet, entitled "References."

As always, should you have any questions upon review, feel free to contact me.

On behalf of CATA's Executive Staff, I thank you for your careful review of the enclosed budget, as well as your contributions to the CATA Board of Directors.

Sincerely,

A handwritten signature in cursive script that reads "Bradley T. Funkhouser".

Bradley T. Funkhouser, AICP
Chief Executive Officer

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CATA Drives Jobs, Economy, Community. CATA Drives You.

About CATA

The Capital Area Transportation Authority was formed under Act 55 (Public Act of Michigan 1963). At the time of its inception in 1972, CATA employed 58 individuals and, at year end, delivered 733,000 rides throughout the service region.

Today, CATA employs 385 individuals, most of whom reside in the Authority's funding jurisdictions, which include the cities of Lansing and East Lansing; and Delhi, Lansing and Meridian townships. CATA operates 33 fixed routes and multiple demand-response services, including Spec-Tran – a paratransit demand-response service designed to meet the needs of people with disabilities. Additionally, the agency maintains 1,420 bus stops and approximately 130 shelters. Our service area comprises 559 square miles in Ingham County, and portions of Eaton and Clinton counties. In fiscal 2019, CATA delivered 11,049,317 annual trips, representing the agency's strongest ridership growth in 12 years. Currently, CATA provides approximately 51,000 daily trips.

In 1978, CATA moved into a new Administration Building on Tranter Street, which serves as its current headquarters. It has since undergone a number of renovations and expansions. In addition, CATA owns and operates three transit facilities:

- The CATA Transportation Center, located in the heart of downtown Lansing, opened its doors in 1997. It serves as a central boarding and transfer hub for 16 of CATA's fixed routes, along with Greyhound and Indian Trails' intercity bus services. The downtown CTC features a Customer Experience Center, complete with security and custodial services.
- MSU contracted with CATA in 1999, launching campus service. The MSU-CATA Transportation Center at Ramp 1 on Shaw Lane opened in 2004, serving as a main boarding center for campus routes. For the first time ever, MSU contracted with CATA to offer fare-free transportation on campus during the 2018 academic year.
- Finally, the state-of-the-art Capital Area Multimodal Gateway, Operated by CATA, opened in October 2016. The Gateway is served by three CATA fixed routes – one year-round and two during MSU's fall and spring semesters – and offers access to rail; city, regional and national bus lines; and local taxis.

CATA continues to assess the transportation and mobility needs of the region, and is keenly focused on enhancing customer experience and providing transit solutions that reflect the voice of its customers.

CATA Drives Jobs, Economy, Community. CATA Drives You.

Budget Introduction

Staff is pleased to present, for the Board's consideration and approval, CATA's proposed FY 2021 Operating and Capital budgets.

Operating Budget

The FY 2021 Operating Budget reflects *expected revenues available for operations* of approximately \$50.6 million. This represents a slight decrease of approximately \$246 thousand (or 0.5 percent) from budgeted *revenues available for operations* for fiscal 2020 and a decrease of approximately \$1.7 million (or 3.2 percent) over actual revenues received and available for operations during fiscal 2019 (CATA's last full fiscal year).

The FY 2021 Operating Budget reflects *expected total operating expenditures* of slightly more than \$53.1 million, which is a decrease of approximately \$534 thousand (or 1.0 percent) from budgeted *total operating expenditures* for fiscal 2020, and a decrease of approximately \$1.9 million (or 3.5 percent) from actual *total operating expenditures* incurred during fiscal 2019 (CATA's last full fiscal year).

Capital Budget

CATA's Capital Budget for fiscal 2021, as previously developed by CATA and submitted to and approved by the Tri-County Regional Planning Commission (and as presented within the Capital Program tab of this report), calls for capital expenditures of approximately \$8.6 million. The expected expenditures include Section 5307 (Urbanized Area Formula Funds), Section 5339 (Bus and Bus Facilities), Section 5310 (Enhanced Mobility of Seniors and Individuals with Disabilities), and Congestion Mitigation and Air Quality Improvement Program funding. Capital funding will be received from both federal government and State of Michigan (Michigan Department of Transportation) capital funding apportionments.

Our fiscal 2021 Capital Program of Projects will continue to be governed by the Transportation Improvement Program, the Unified Planning Work Program and the Regional Transportation Plan on file with the Tri-County Regional Planning Commission.

Organizational Structure & Staffing Changes

During fiscal 2020, there were three significant changes to CATA's organizational structure – the addition of a Safety Manager, a Vehicle Technology Coordinator and an Operations Center Supervisor. For fiscal 2021, CATA is considering adding two and one-half new positions – a part-time Fiscal Compliance Manager, a full-time Systems Administrator and

a full-time Purchasing Specialist to focus on Disadvantaged Business Enterprises (as mandated by the FTA). Additionally, CATA has elected not to replace the vacant Paratransit Supervisor position. Consequently, the net effect of the staffing changes for fiscal 2021 is an increase of one and one-half full-time employees. The salaries/wages of these additions are anticipated to run approximately \$126,000 annually, while the eliminated position has previously cost CATA approximately \$65,000 annually. Consequently, the true cost to CATA to add these positions is approximately \$61,000. The cost of these new positions was considered when preparing the fiscal 2021 operating budget.

Five-Year Budget Projection

As shown in the five-year budget projection, the revenue budget in fiscal 2025 is projected at \$56 million, while the expense budget is projected to be \$61.6 million, necessitating the use of Cash and Invested Funds of \$7.1 million. The year-end balance in fiscal 2025 of Cash and Invested Funds is estimated at \$21.5 million, which meets the requirement of CATA Board Policy No. 212 (Policy on Current Operating Funds). That policy requires that CATA maintain a cash balance (cash and invested funds) of at least four months of operating expenses, or \$15.4 million for fiscal 2025.

In developing the five-year projection, CATA used conservative revenue figures, but liberal expense figures in order to produce conservative trend lines. However, management understands that this model is not fiscally sustainable. Consequently, over the course of the next few years it is CATA's intent to slowly merge the revenue and expense trend lines together, thereby eliminating the need to use surplus cash.

Truth in Budgeting – Taxes

In accordance with the Truth in Budgeting Act, it is noted that the projected fiscal 2021 budget includes revenues from an anticipated levy of ad valorem property taxes at the rate of 3.007 mills. This is the renewal of the base tax rate, as approved in March 2020. These taxes are levied to defray the expenditures and meet the liabilities of the Authority in providing public transportation.


Conclusion

The fiscal 2021 budget and the five-year projection incorporate assumptions that were previously approved by CATA's Board of Directors. Further, the proposed budget confirms CATA's commitment to providing top-quality public transportation to the region and stewardship of public funds.

We hope that this introduction answers any question that may surface as you review the proposed budget and related documents.

Thank you for your continued commitment to CATA and to improving public transportation in the region.

Respectfully submitted,


Bradley T. Funkhouser, AICP
Chief Executive Officer

June 29, 2020
Dated

Department Descriptions

Executive Department

The Executive Department is ultimately responsible for CATA's entire operation, overseeing all departments and directing the Authority within the guidelines established by the Board of Directors. The department prepares all Board information; handles governmental relations, union relations and strategic planning; represents the Authority in various transit organizations; and prepares and monitors the Authority's budget. The Executive Department manages special large-scale projects.

Staff

Chief Executive Officer (1)

Deputy Chief Executive Officer (EEO/Civil Rights Officer) (1)

Executive Secretary (1)

Administrative Assistant (1)

Clean Commute Options Department

The Clean Commute Options Department is responsible for providing information to communities in Clinton, Eaton and Ingham counties about air-quality initiatives, and encouraging commuters to find alternatives to driving alone, including public transit, biking, walking, car- or van-pooling and other non-motorized modes of transportation. This department is 100 percent funded by a combination of Federal Transit Administration (FTA) and Michigan Department of Transportation (MDOT) grant dollars.

Staff

Clean Commute Options Specialist (1)

Customer Experience Department

Customer Experience Department personnel focus on delivering optimal, knock-your-socks-off service from the first point of engagement throughout the lifetime of a relationship in an effort to enhance customer experience. Department personnel are responsible for assisting individuals seeking information about CATA's services, receiving, documenting and resolving customer complaints and issues; selling tokens and fare media; and providing public and customer education regarding CATA's full range of services. A Customer Experience Representative is assigned to the Capital Area Multimodal Gateway, Operated by CATA, to assist Amtrak, Greyhound and Indian Trails' customers and visitors. It is the responsibility of the Customer Experience Department to ensure a safe and secure environment at the CATA Transportation Center and, in conjunction with Operations, aboard fixed-route vehicles.

Staff

Customer Experience Manager (1)
Customer Experience Supervisor (1)
Customer Experience Representative (5)
Customer Experience Representative (8 – part time)

Facilities & Grounds Department

The Facilities & Grounds Department is responsible for the maintenance of CATA's facilities, including its Administrative Offices, the CATA Transportation Center, Michigan State University-CATA Transportation Center and the Capital Area Multimodal Gateway, Operated by CATA. In addition, this department installs and repairs bus-stop signs, shelters and related amenities in accordance with CATA's brand standards. The department also manages CATA's bus schedule distribution to key points throughout the service region; covers the repair and preventive maintenance of maintenance equipment and buildings to ensure proper operation, as well as snow removal at bus stops and each CATA facility. The department also manages all facility construction and renovation projects.

Staff

Facilities & Grounds Manager (1)
Facilities Repair Technician (1)
Sign & Shelter Maintenance (1)
Facilities & Grounds Maintenance (2 part time)
Facilities & Grounds Maintenance Custodian (1)

Finance Department

The Finance Department is responsible for CATA's financial transactions and the management of its funds in accordance with federal, state and local regulations, striving to ensure efficiency and cost-effectiveness. The department is also responsible for maintaining an accounting system that accurately records CATA's financial transactions, including accounts payable, accounts receivable, payroll and investments. The Finance Department also develops (along with all other departments) the annual budget and monitors its performance.

Staff

Director of Finance (1)
Fiscal Compliance Manager (1 part time)
Finance Manager (1)
Accountant I – Accounts Payable (1)
Accountant I – General (1)
Accountant I – Accounts Receivable (1)

Accounting Clerk – Currency Processing & Support (1 – part time)
Accountant II – Grants & Receivables (1)

Human Resources Department

The Human Resources Department is responsible for the administration of human resource matters, including recruiting, hiring, employee and labor relations, fringe benefits, maintenance of employment records, and ensuring compliance with all federal, state and local employment laws.

Staff

Director of Human Resources (1)
Human Resources Recruiting Specialist (1)
Human Resources Administrator (1)
Human Resources Generalist (1)

Information Technology Services Department

The Information Technology Services Department is responsible for the development and maintenance of CATA's technology infrastructure, including the computer network and communications systems, i.e., phone, email, short message service (SMS), Automated Vehicle Locator (AVL) system, cellular, radio, etc.; and software applications and fare-collection and management systems. The technology infrastructure at CATA supports and provides efficiencies across the entire organization for both customers and employees.

Staff

Director of Information Technology Services (1)
Information Technology Services Manager (1)
Systems Administrator (1)
Information Technology Services Technician (2)
Information Technology Services Technician (1 – part time)
Vehicle Technology Coordinator (1)

Maintenance Department

The Maintenance Department is responsible for maintaining a safe and clean fleet of vehicles, thereby allowing CATA to effectively serve the public within its service area. The department also manages all bus and vehicle maintenance, repairs, fueling and washing; and oversees departmental labor relations, purchasing and inventory control.

Staff

Director of Maintenance (1)
Maintenance Superintendent (1)

Maintenance Supervisor (2)
Mechanic (20)
Mechanic Helper (3)
Maintenance Parts & Inventory Supervisor (1)
Maintenance Materials Administrator (2)
Utility Supervisor (1)
Utility Employee (12)
Paint & Body Helper (1)

Marketing Department

CATA's Marketing Department is responsible for business activities involved in moving CATA's services to the consumer. The department has five primary objectives: 1) raise customer and public awareness of CATA's services, as well as the value and benefits of public transportation; 2) implement creative ridership and branding strategies; 3) develop and implement employee pride-building activities; 4) provide clear and timely communications, targeted promotions, special events and community outreach efforts; and 5) manage CATA's brand to ensure positive public and media perceptions of the Authority in order to ensure funding support. Major marketing projects and initiatives include website (Internet and Intranet) content management, development and maintenance; research (brand, Title VI, customer satisfaction, trip-purpose and other outward-facing surveys, focus groups, etc.; internal surveys); community and media relations; service information (maps, schedules, timetables, etc.) and fare media production and testing; annual production and dissemination of Legislative, Annual and Community reports; advertising and promotions; internal and external special events; and crisis communications.

Staff

Director of Marketing & Customer Experience/Public Information Officer (1)
Marketing Manager – Service Information (1)
Marketing Manager – General/Deputy Public Information Officer (1)
Marketing Specialist (2)
Marketing Aide (3 – part time)

Operations Department

The Operations Department delivers fixed-route and paratransit transportation services, striving to provide trips in a safe, cost-efficient and courteous manner. Fixed-route responsibilities include routing, dispatching and street-level supervision. Paratransit responsibilities include management of the Paratransit call center where trips are scheduled, manifests are built and daily operations are monitored.

Staff

Director of Operations (1)
Operations Manager – Fixed Route (1)
Operations Manager – Paratransit (1)
Operations Application Administrator (1)
Operations Secretary (1)
Paratransit Scheduler (5)
Paratransit Service Representative (5)
Paratransit Service Representative (6 – part time)
Operations Supervisor – Street (5)
Operations Supervisor – Street Ops Center (5)
Bus Operator (210)
Bus Operator (65 – part time)

Planning & Development Department

The Planning and Development Department is responsible for federal and state compliance; the implementation and coordination of regional transportation planning activities; long-range system plans designed to meet the mobility needs of the Greater Lansing area; planning and scheduling CATA fixed-route and directly-operated paratransit services, including the assignment of operators to routes; and securing, managing, administering and reporting on all state and federal grants in compliance with applicable guidelines. Additionally, this Department is responsible for Title VI planning and evaluation; the provision of reports and information to management to facilitate decision-making; determination of fixed-route bus stop locations; and serves as the liaison to the Federal Transit Administration, the Michigan Department of Transportation and the Tri-County Regional Planning Commission.

Staff

Director of Planning and Development (1)
Service Planning & Scheduling Manager (1)
Grants Manager (1)
Grants Assistant (1)
Data Analyst (1)

Purchasing & Contracts Department

The Purchasing and Contracts Department is responsible for conducting day-to-day procurement activities, including management of third-party agreements and oversight of the procurement process. The Department also acts as the Authority's Disadvantaged Business Enterprise (DBE) liaison for the outreach and utilization of DBE firms.

Staff

Purchasing & Contracts Manager – DBE Liaison Officer (1)

Procurement Specialist (1)

Disadvantaged Business Enterprise Specialist (1)

Safety & Training Department

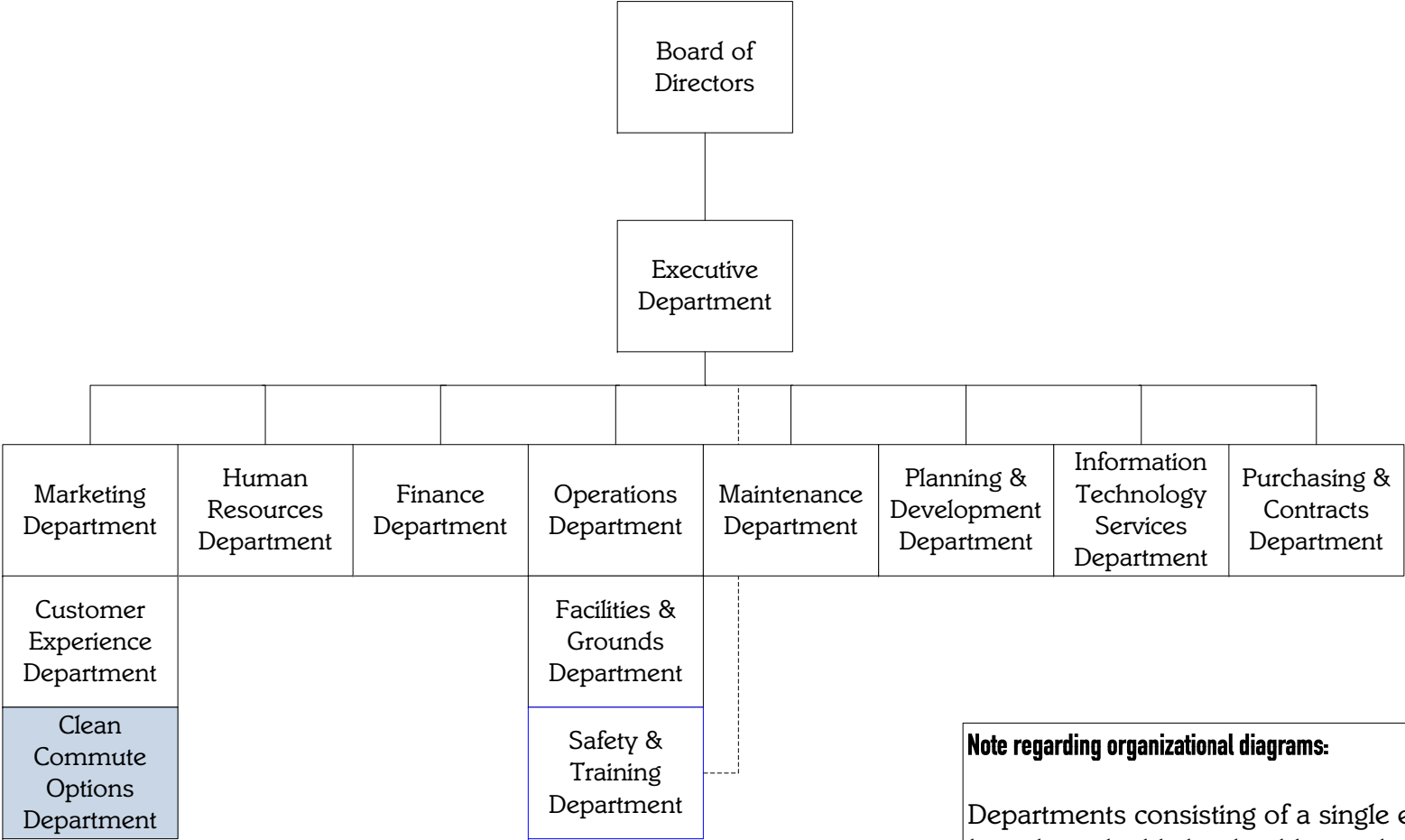
The Safety & Training Department is responsible for the development and management of CATA's training programs for bus operators, including accident-prevention, safety and training.

Staff

Safety Supervisor (1)

Training Supervisor (1)

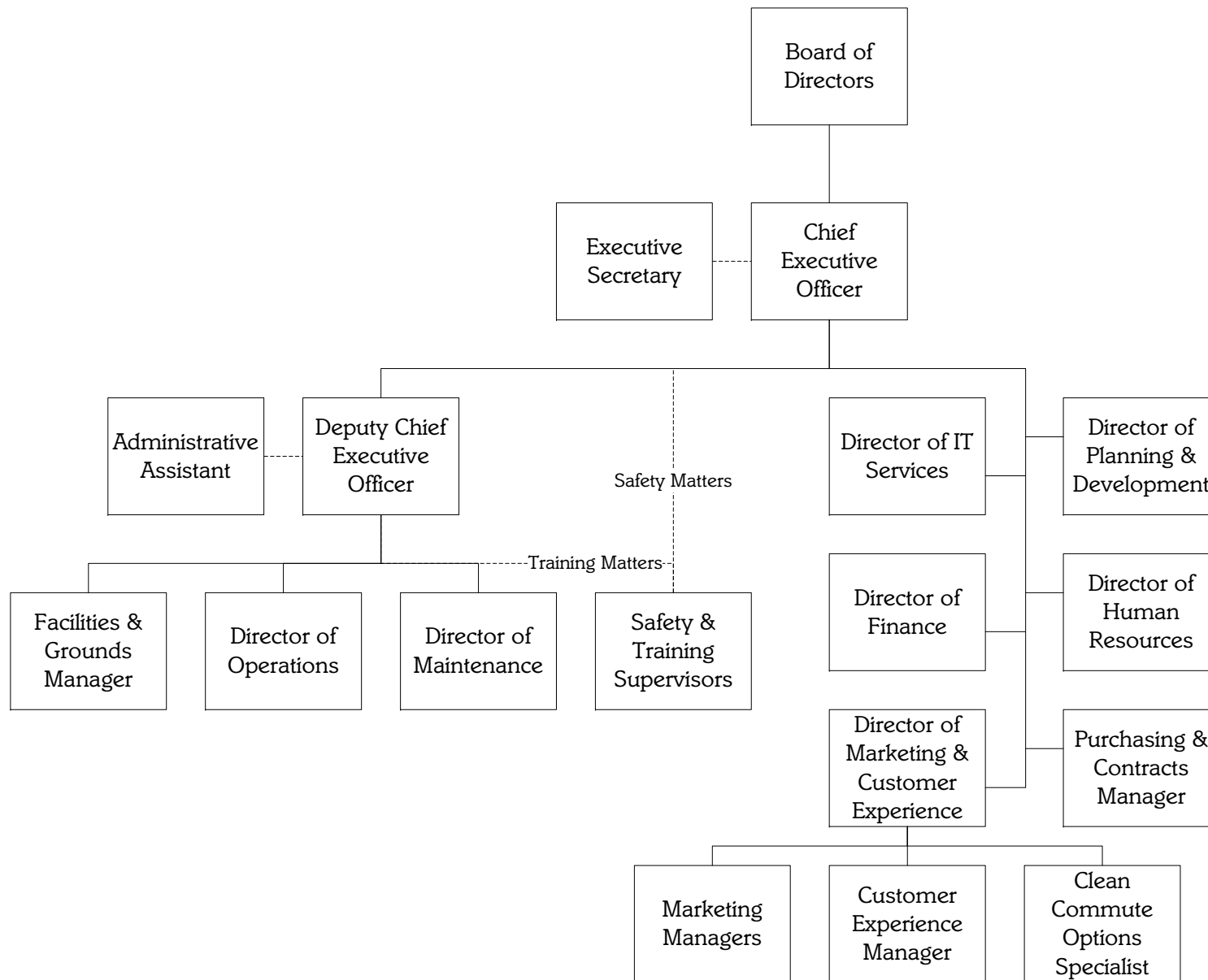
FY 2021 Organizational Charts



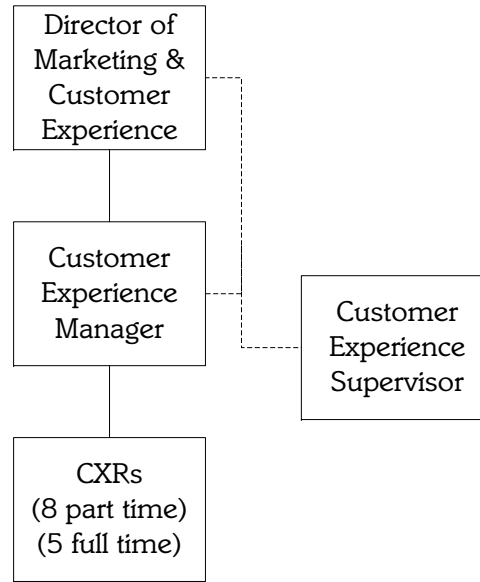
Note regarding organizational diagrams:

Departments consisting of a single employee have been highlighted in blue and are included in this Departmental Reporting Structure diagram. These departments will not be represented by a separate diagram on subsequent pages. Positions are full time unless otherwise stated.

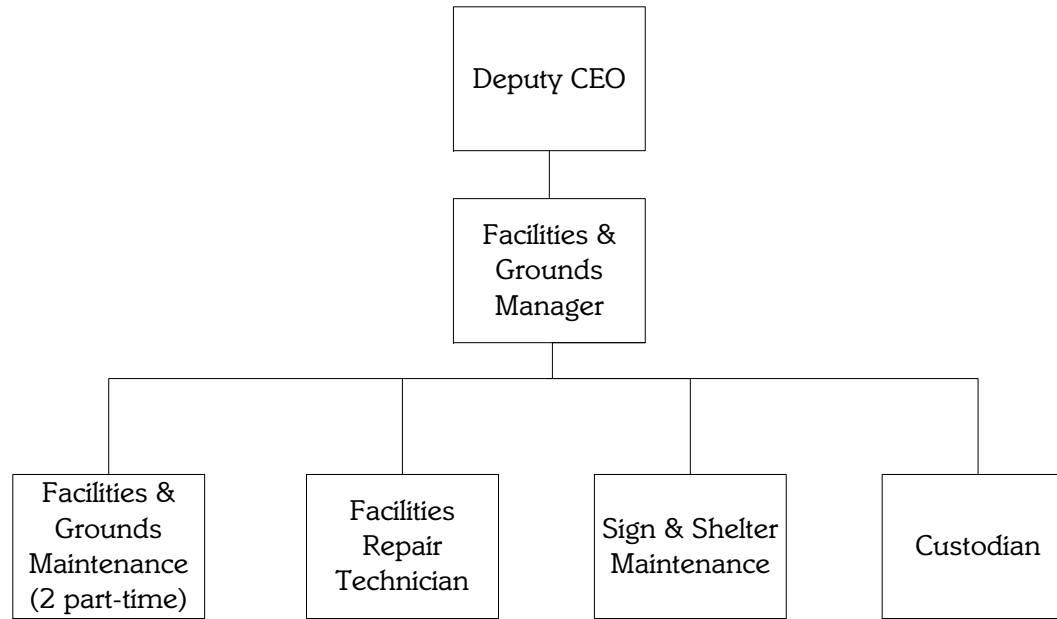
Executive Leadership & Oversight



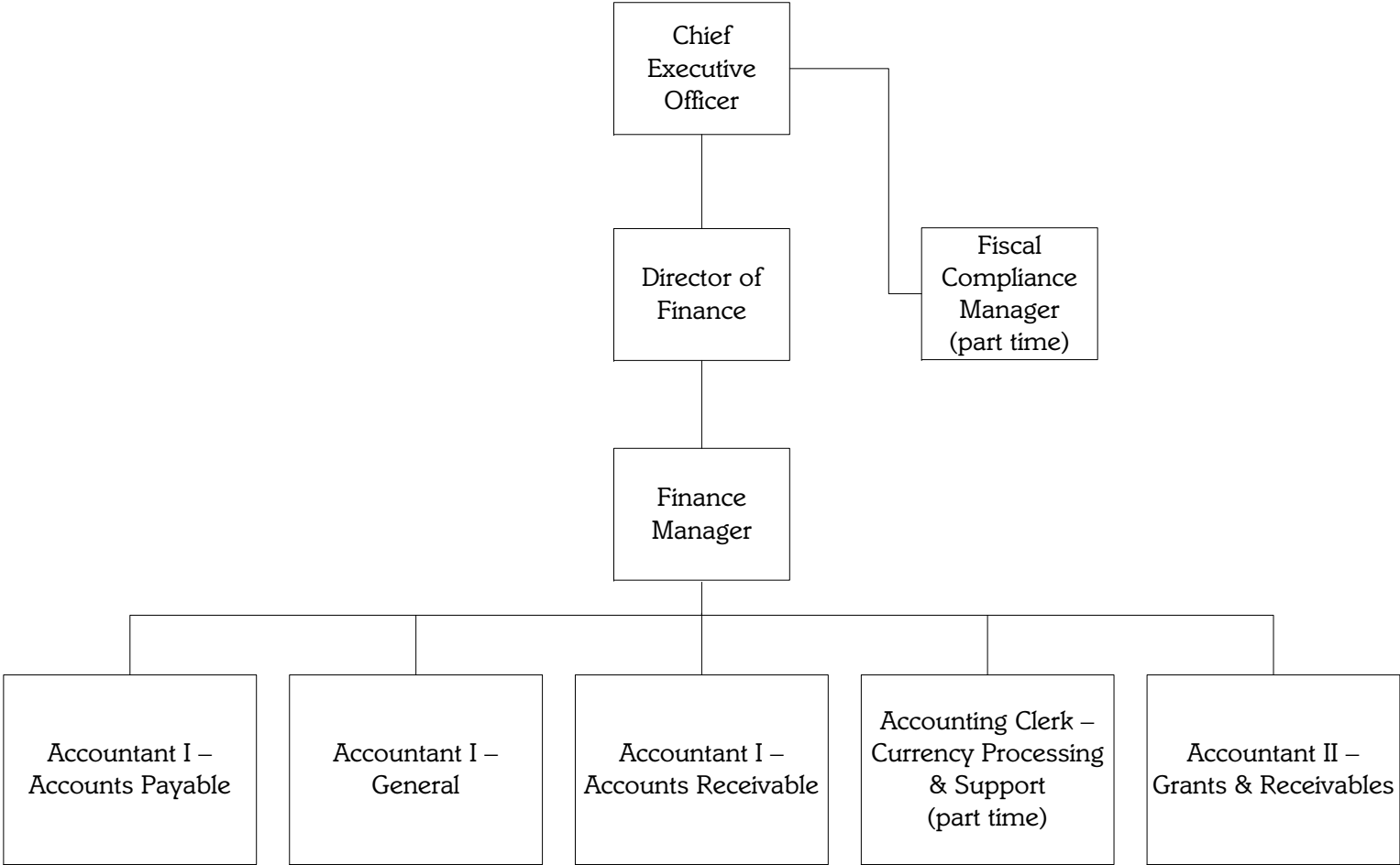
Customer Experience Department



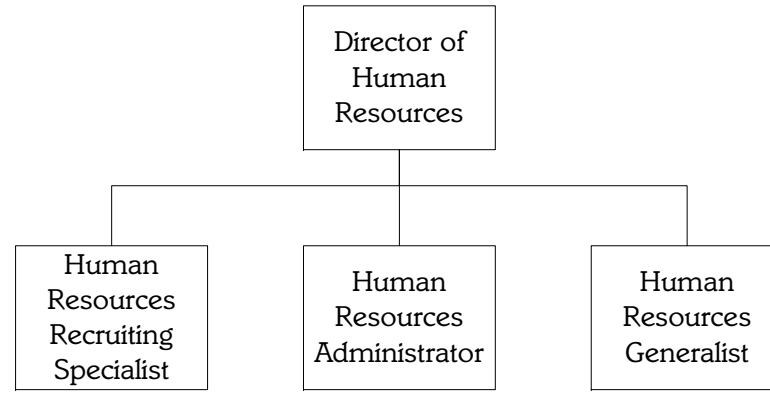
Facilities & Grounds Department



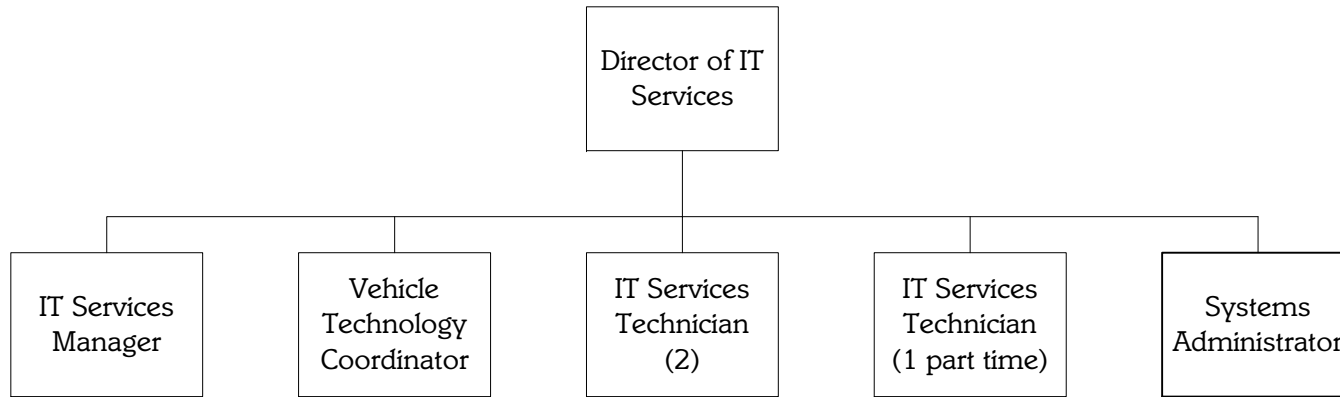
Finance Department



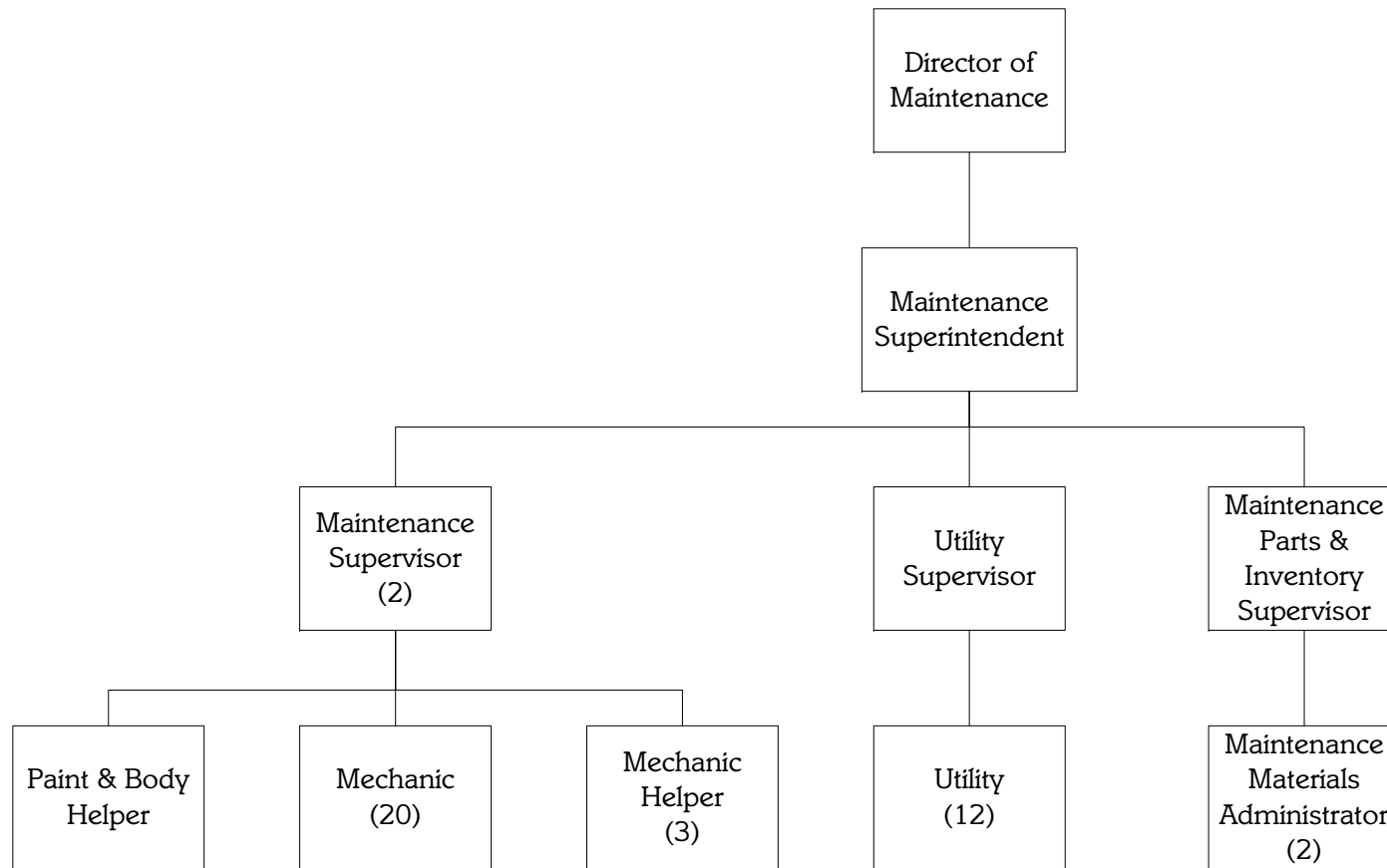
Human Resources Department



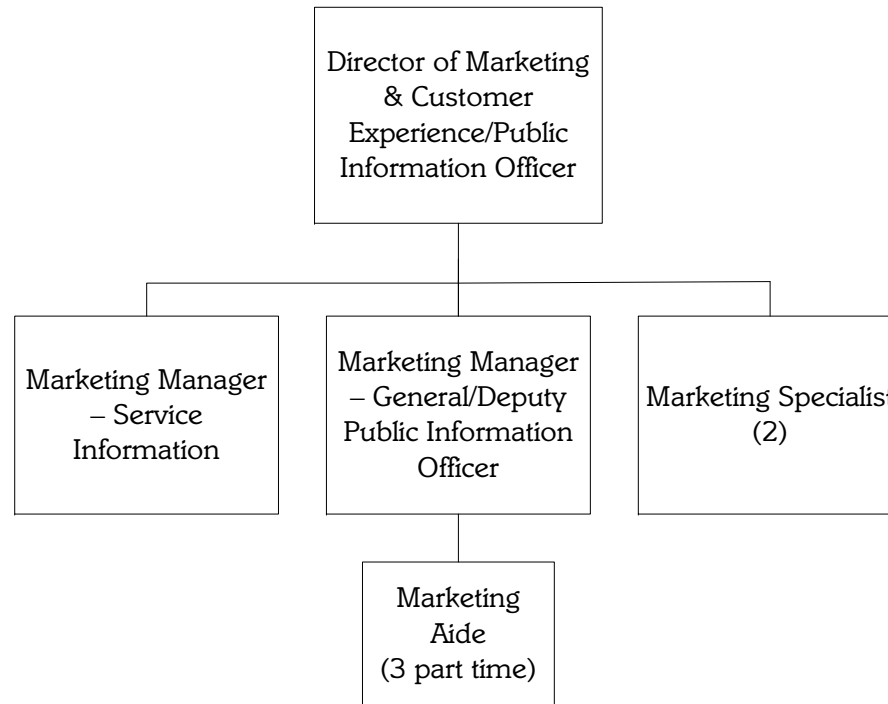
Information Technology Services Department



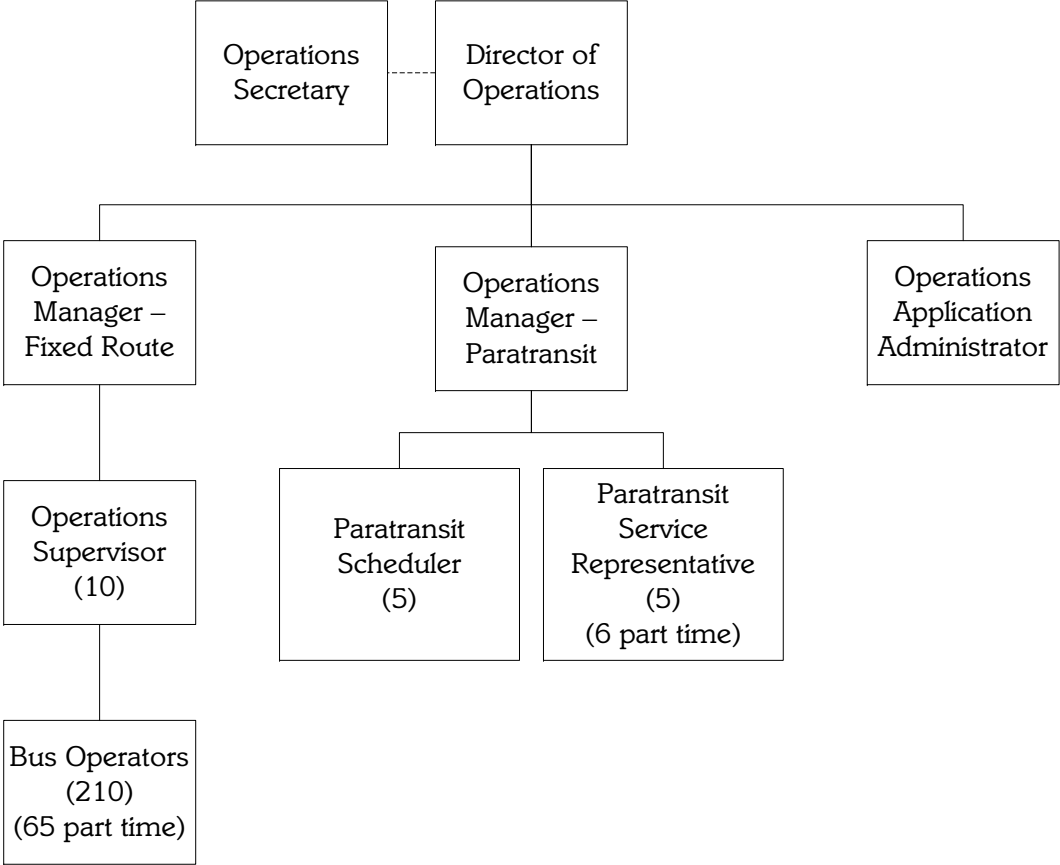
Maintenance Department



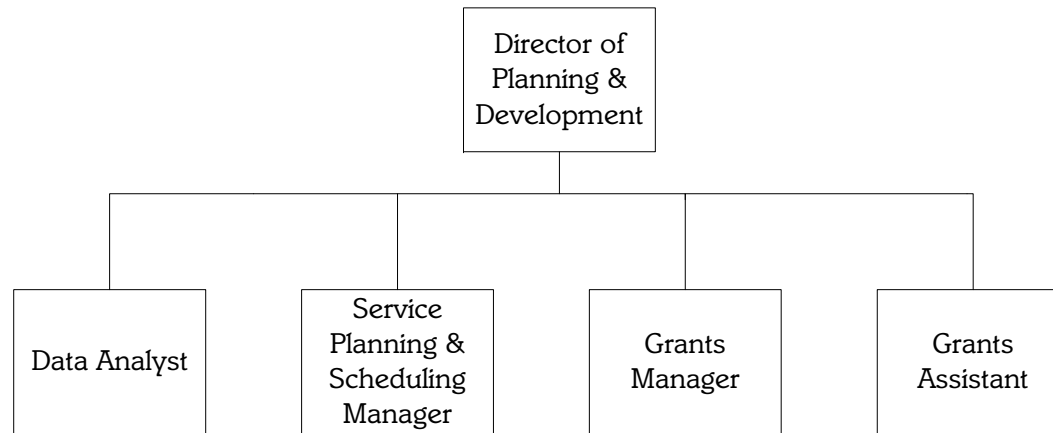
Marketing Department



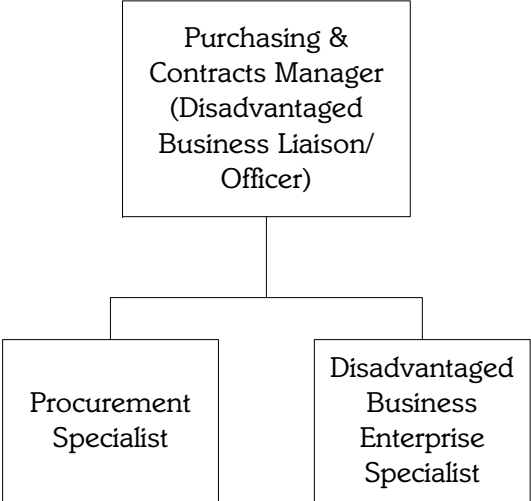
Operations Department



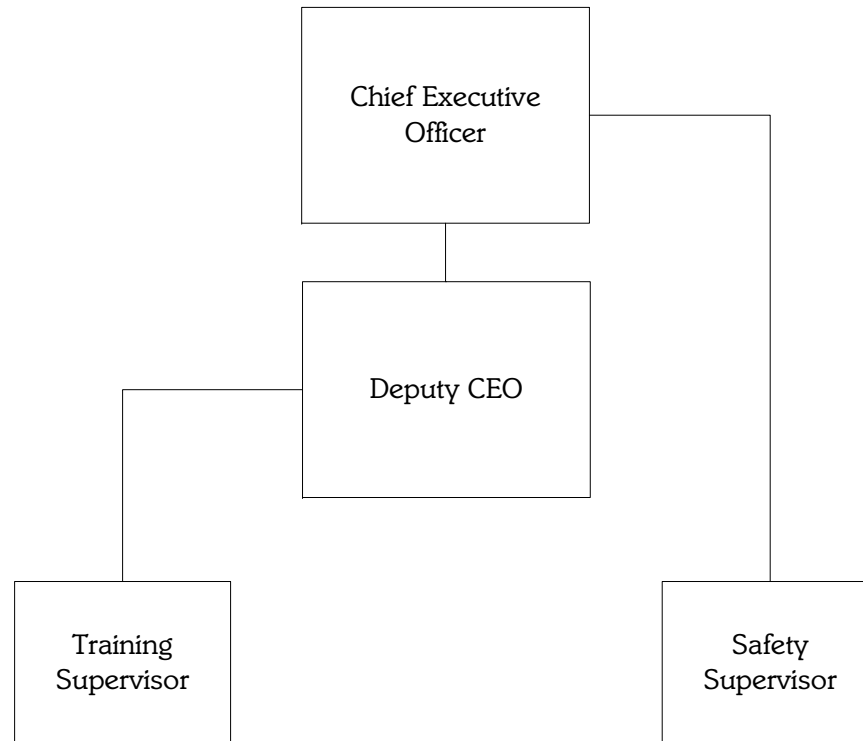
Planning & Development Department



Purchasing & Contracts Department



Safety & Training



Goals & Objectives

Mission Statement

To meet the mobility needs of our region by providing innovative solutions in partnership with the communities we serve.

Vision Statement

CATA will ensure public trust by re-imagining regional mobility challenges and how we better engage those we serve.

Values

- CATA is committed to transparency in action, which inherently fosters trust and innovation.
- We will approach community partners, customers and employees in the spirit of cooperation.
- CATA is committed to providing a safe experience for our customers, employees and the public we serve.
- CATA seeks to implement sustainable solutions as stewards of the community we serve; the planet and its finite resources.
- Professionalism and integrity drive CATA's actions and decisions.
- Accountability and the desire to always do the right thing serve as our guiding compass.

FY 2021 Goals

Goal No. 1

Regional Mobility

Goal No. 2

Customer Experience Excellence

Goal No. 3

Organizational Strength

Goal No. 4

Community Partnership

Goal No. 5

Dynamic Workplace

Action Item - FY 2021 Budget Approval

At the August 19, 2020, Board meeting, a public hearing will be held on the FY 2021 budget and the 2020 property tax levy.

Staff recommends that the Board of Directors adopt the following proposed motion.

Proposed Motion

The CATA Board of Directors, as its general appropriations act, adopts the following resolutions:

1. The proposed Operating and Capital Budget for FY 2021, upon which a public hearing was held at a regular meeting of the Board on August 19, 2020, is adopted as the general appropriation of total revenues of the Authority to defray expenditures and meet liabilities in FY 2021 (October 1, 2020, through September 30, 2021).
2. In accordance with the Truth in Budgeting Act, the Board states that the Authority's levy for 2020 of 3.007 mills of ad valorem property taxes as provided for in the Budget and authorized by resolution adopted on August 19, 2020, are for the purpose of defraying the expenditures and meeting the liabilities of the Authority in providing public transportation.
3. The CEO/Executive Director shall have authority within the overall budget to manage operations and the capital program, as well as make transfers to and from invested funds to facilitate daily operations and meet cash-flow needs without requiring further approval by the Board.
4. The annual goals and objectives, and the organization charts, as presented with the budget for FY 2021, are approved.

Action Item - 2020 Property Tax Levy

At the August 19, 2020, Board meeting, a public hearing will be held on the FY 2021 budget and the 2020 property tax levy.

Staff recommends that the Board of Directors adopt the following proposed motion set forth below.

Proposed Motion

The CATA Board of Directors authorizes the levy of ad valorem property taxes for the year 2020 of 3.007 mills. The Board of Directors further directs Staff to file the required Form L-4029 with the appropriate jurisdictions.

Annual Budget & Capital Program, Property Taxes, Goals & Objectives and Organizational Charts

The Board of Directors shall review and approve the annual operating budget and capital program, the annual property tax levy, the Authority's goals and objectives, and the Authority's organization charts for each fiscal year, as follows:

- A. Prior to March 15 each year, the Board, the Executive Director, Department Directors and administrative employees as deemed necessary by the Executive Director will meet to discuss in a public meeting the goals*, objectives* and future direction of the Authority.

- B. The Executive Director shall prepare and submit to the Board:
 - 1. The recommended operating budget and capital program for the ensuing year (together, the "budget");
 - 2. The proposed property tax levy;
 - 3. Goals and objectives;
 - 4. Organization charts with a brief description of each department, listing all administrative positions by title;
 - 5. Suggested language for the general appropriations act;
 - 6. The five-year capital program;
 - 7. A five-year projection of the operating budget (the "Five-year Projection") for background and planning; and
 - 8. Other data relation to fiscal conditions that the Executive Director considers to be useful in considering the financial needs of the Authority.

The above items shall be mailed or delivered to the Board members no later than July 1 of each year with a copy of this policy and shall be the first order of business to be discussed by the Board at its July meeting.

- C. Public hearing(s), with notice as required by law, shall be held at the regular Board meeting in August so that the public input can be heard on the proposed millage rate for ad valorem taxes to be levied and on the proposed Budget. Following the public hearing(s) in the August meeting, the Board shall set the millage tax levy and may also approve the Budget, goals and objectives, organization charts as provided in paragraph D below, and the five-year capital program. If the tax millage rate is not approved by the Board within 10 days of the public hearing, another public hearing on taxes must be scheduled. If the budget is not approved in the August meeting, it shall be scheduled for action in the September meeting.
- D. In its August or September meeting, after the required public hearing, the Board shall approve the Budget, as well as the goals and objectives, organizational charts, and the five-year capital program, by adoption of a general appropriations act for all funds and revenues of the Authority to defray expenditures and meet liabilities for the ensuing year. As mandated by the Truth in Budgeting Act, the general appropriations act shall also set forth and confirm the prior resolution setting forth the total number of mills of ad valorem property taxes to be levied and the purposes for which that millage is levied. Further, except as permitted by law, the general appropriations act or any amended act adopted by the Board shall not cause the estimated total expenditures, including any accrued deficit, to exceed estimated revenues, including invested funds and other available surplus and proceeds of bonds or other obligations.
- E. The budget is not a line-item budget. The Executive Director shall have authority within the overall budget to manage operations and the capital program, as well as to make transfers to and from invested funds to facilitate daily operations and meet cash-flow needs without further approval by the Board. The Board, by agenda item, may choose to amend the general appropriations act and adjust the budget whenever deemed necessary.
- F. The budget shall not be construed to require CATA to make expenditures. It is the goal of CATA to achieve savings against the budget whenever possible.

Summary revenue and expense budget variance reports shall be submitted to the Board Treasurer at least quarterly, and more frequently as requested. The Board Chair and the Treasurer may require further and more detailed information from time to time.

The budget shall consist of:

1. Comparative details regarding expenditures and revenues for the most recently completed fiscal year and budget estimates for the current fiscal year;

2. Details regarding the anticipated revenues and sources of revenues for the coming year;
3. Details regarding the expenditure plan, by operational function, for the coming year;
4. The amount of surplus or deficit that has accumulated from prior fiscal years, together with the budget estimate of the amount of surplus or deficit expected in the current fiscal year;
5. An estimate of amounts needed for deficiency, contingent or emergency purposes, as well as the recommended source of funds; and
6. The capital program for the upcoming year.

* DEFINITIONS:

Goals – A general statement of an area of critical importance and key results shall be used to develop specific objectives.

Objectives – A statement of results to be achieved. As such, it must be specific, realistic, quantifiable and understandable. Objectives can be both long term (taking much more than one year to accomplish) and short term (taking a year or less to accomplish), but are generally of a more short-term nature.

Adopted: 2-9-84

Amended: 5-18-94
11-16-05
2-15-12

FY 2021 Operating Budget

Description	2021 Budget	2020 Budget	Variance 2021 v 2020	Variance Percent	2019 Actual	Variance 2021 v 2019	Variance Percent
Operating Revenues							
Fares	2,500,000	3,652,500	(1,152,500)	-31.6%	3,365,700	(865,700)	-25.7%
Service Contracts	3,500,000	4,275,000	(775,000)	-18.1%	5,399,471	(1,899,471)	-35.2%
Property Taxes	23,017,000	22,456,000	561,000	2.5%	21,634,715	1,382,285	6.4%
Rentals and Commissions	350,000	350,000	-	0.0%	334,944	15,056	4.5%
Management Fees	200,000	100,000	100,000	100.0%	199,000	1,000	0.5%
Operating Grant Revenue	1,327,700	206,888	1,120,812	541.7%	1,109,294	218,406	19.7%
Operating Assitance	19,420,000	19,420,000	-	0.0%	18,159,149	1,260,851	6.9%
Other Revenues	11,000	11,000	-	0.0%	826,522	(815,522)	-98.7%
Total Operating Revenues	50,325,700	50,471,388	(145,688)	7.3%	51,028,795	(703,095)	6.2%
Investment Income	300,000	400,000	(100,000)	-25.0%	1,277,688	(977,688)	-76.5%
Total Non-Operating Revenue	300,000	400,000	(100,000)	-25.0%	1,277,688	(977,688)	-76.5%
Total Revenues Available for Operations	50,625,700	50,871,388	(245,688)	7.1%	52,306,483	(1,680,783)	4.2%
Expenses							
Salaries and Wages	22,049,000	21,878,502	170,498	1.0%	20,578,223	1,470,777	7.4%
Payroll Taxes	1,752,169	1,848,375	(96,206)	-5.0%	1,737,623	14,546	1.1%
Temporary Help	12,000	10,500	1,500	14.3%	205,404	(193,404)	-94.2%
Pension Plan	1,600,000	1,554,000	46,000	3.0%	2,584,660	(984,660)	-38.1%
Fringe Benefit Insurance Plans	5,758,000	5,851,500	(93,500)	-1.6%	4,870,282	887,718	18.2%
Post Employment Benefits Plan	700,000	685,000	15,000	2.2%	2,380,108	(1,680,108)	-70.6%
Employee Paid Time-off	1,670,000	1,635,000	35,000	2.1%	1,605,065	64,935	4.0%
Other Fringe Benefits	54,500	77,000	(22,500)	-29.2%	65,769	(11,269)	-17.1%
Worker's Compensation Insurance	200,000	200,000	-	0.0%	(247,724)	447,724	-180.7%
Other Human Resource Expenses	75,000	150,000	(75,000)	-50.0%	63,432	11,568	18.2%
Uniforms/Work Clothing	145,500	122,500	23,000	18.8%	166,221	(20,721)	-12.5%
Professional and Technical Services	180,000	285,800	(105,800)	-37.0%	393,566	(213,566)	-54.3%
Computer Services and License Fees	1,102,400	1,083,400	19,000	1.8%	921,055	181,345	19.7%
Advertising Media and Production	380,100	380,600	(500)	-0.1%	293,585	86,515	29.5%
Building and Grounds Maintenance	343,500	316,200	27,300	0.1%	424,471	(80,971)	-25.4%
Contracted Services	698,100	645,400	52,700	8.2%	609,661	88,439	14.5%
Shelter and Sign Maintenance	7,500	7,500	-	0.0%	1,059	6,441	608.2%
Security Services	465,000	569,500	(104,500)	-18.3%	320,464	144,536	45.1%
Bank Fees	80,000	60,000	20,000	33.3%	72,442	7,558	10.4%
Audit Fees	70,000	60,000	10,000	16.7%	73,550	(3,550)	-4.8%
Legal Fees	150,000	150,000	-	0.0%	103,317	46,683	45.2%
Fuel and Fluids	1,976,000	2,496,500	(520,500)	-20.8%	2,129,026	(153,026)	-7.2%
Tires and Tubes	216,000	208,000	8,000	3.8%	175,927	40,073	22.8%
Materials and Supplies - Vehicles	1,525,000	1,550,000	(25,000)	-1.6%	1,536,468	(11,468)	-0.7%
Materials and Supplies - Bldg/Grounds	87,500	85,500	2,000	2.3%	75,635	11,865	15.7%
Materials and Supplies - Shelters	10,000	10,000	-	0.0%	7,473	2,527	33.8%
Materials and Supplies - Equipment	55,000	37,000	18,000	48.6%	88,158	(33,158)	-37.6%
Office Supplies	94,000	70,400	23,600	33.5%	80,253	13,747	17.1%
Printing Supplies	119,600	120,800	(1,200)	-1.0%	103,671	15,929	15.4%
Program Materials	156,100	164,300	(8,200)	-5.0%	24,691	131,409	532.2%
Postage, Shipping and Freight	37,600	21,700	15,900	73.3%	21,522	16,078	74.7%
Miscellaneous Office Equipment	30,500	9,500	21,000	221.1%	27,951	2,549	9.1%
Tools and Equipment	13,000	14,500	(1,500)	-10.3%	25,117	(12,117)	-48.2%
Utilities: Telephone	156,000	142,000	14,000	9.9%	152,315	3,685	2.4%

FY 2021 Operating Budget

Utilities: Electric	328,000	380,000	(52,000)	-13.7%	312,304	15,696	5.0%
Utilities: Water and Sewer	125,000	105,000	20,000	19.0%	112,433	12,567	11.2%
Utilities: Steam	16,000	16,000	-	0.0%	17,760	(1,760)	-9.9%
Utilities: Natural Gas	203,600	138,000	65,600	47.5%	131,088	72,512	55.3%
Trash Collection	11,100	11,600	(500)	-4.3%	10,283	817	7.9%
Insurance - Property and Liability	1,000,000	1,000,000	-	0.0%	3,691,120	(2,691,120)	-72.9%
Contracted Spectran Service	7,945,000	7,866,000	79,000	1.0%	7,362,031	582,969	7.9%
Contracted Rural Service	1,075,000	1,060,000	15,000	1.4%	1,109,875	(34,875)	-3.1%
Dues and Subscriptions	154,050	149,150	4,900	3.3%	118,877	35,173	29.6%
Training and Meetings	131,100	250,600	(119,500)	-47.7%	120,563	10,537	8.7%
Operating Leases and Rentals	27,500	13,500	14,000	103.7%	14,407	13,093	90.9%
Other Miscellaneous	10,750	40,750	(30,000)	-73.6%	114,733	(103,983)	-90.6%
Other Ineligible Expenses	127,100	125,700	1,400	1.1%	243,929	(116,829)	-47.9%
Total Operating Expenses	53,123,269	53,657,277	(534,008)	-0.9%	55,029,842	(1,906,573)	-3.4%
Operating Grant Revenues/Expenses							
Grant Funded Operating Revenues (CARES Act)	3,825,269	206,888	3,618,381	1749.0%	1,109,294	2,715,975	244.8%
Grant Reimbursed Operating Expenses	1,327,700	206,888	1,120,812	541.7%	1,109,294	218,406	19.7%
Total Operating Expenses	2,497,569	-	2,497,569	0.0%	-	2,497,569	0.0%
Net Change in Financial Position	-	(2,785,889)	2,785,889	-100.0%	(2,723,359)	2,723,359	-100.0%

FY 2021 Departmental Analysis

Description	2021 Budget	2020 Budget	Variance 2021 v 2020	Variance Percent	2019 Actual	Variance 2021 v 2019	Variance Percent	Ref
Board Department (ABRD)								
Printing Supplies	-	-	-	0.0%	233	(233)	-100.0%	
Training/Meetings	5,000	15,000	(10,000)	-66.7%	6,909	(1,909)	-27.6%	8
Other Miscellaneous	-	-	-	0.0%	39	(39)	-100.0%	
Other Ineligible Expense	-	-	-	0.0%	2,353	(2,353)	-100.0%	54
	5,000	15,000	(10,000)	-66.7%	9,534	(4,534)	-47.6%	
Clean Commute Options Department (ACAL)								
Labor Admin-ST	-	-	-	0.0%	17,477	(17,477)	-100.0%	9, 47
Contra-Grant Payroll	-	-	-	0.0%	(17,477)	17,477	-100.0%	47
FICA Payroll Taxes	-	-	-	0.0%	-	-	0.0%	
State Unemp. Tax-SUTA	-	-	-	0.0%	-	-	0.0%	
Contra-Grant FICA	-	-	-	0.0%	-	-	0.0%	
Contra-Grant Other Tax	-	-	-	0.0%	-	-	0.0%	
Grant Related-Oper. Expenses	522,700	206,888	315,812	152.6%	137,402	385,298	280.4%	47
	522,700	206,888	315,812	152.6%	137,402	385,298	280.4%	
Customer Experience Department (ACSV)								
Labor Admin-ST	450,000	454,000	(4,000)	-0.9%	296,001	153,999	52.0%	9
Labor Admin-OT	-	4,540	(4,540)	-100.0%	7,191	(7,191)	-100.0%	9
FICA Payroll Taxes	34,425	35,078	(653)	-1.9%	-	34,425	0.0%	1
State Unemp. Tax-SUTA	2,250	4,585	(2,335)	-50.9%	-	2,250	0.0%	2
Uniforms/Work Clothing	5,000	3,000	2,000	66.7%	1,351	3,649	270.2%	
Professional & Tech. Service	-	800	(800)	-100.0%	1,313	(1,313)	-100.0%	
Customer Relations	-	500	(500)	-100.0%	600	(600)	-100.0%	
Temporary Help	-	-	-	0.0%	68,238	(68,238)	-100.0%	
Security Service	365,000	407,300	(42,300)	-10.4%	320,464	44,536	13.9%	34
Community Policing	-	162,200	(162,200)	-100.0%	-	-	0.0%	
Community Partnerships	100,000	-	100,000	0.0%	-	100,000	0.0%	
Office Supplies	10,000	5,400	4,600	85.2%	5,460	4,540	83.1%	
Printing Supplies	-	500	(500)	-100.0%	-	-	0.0%	
Freight Charges-MFS	-	-	-	0.0%	-	-	0.0%	
Misc Equipment	-	2,000	(2,000)	-100.0%	-	-	0.0%	
Training/Meetings	16,000	20,000	(4,000)	-20.0%	5,859	10,141	173.1%	8, 44
Other Miscellaneous	2,000	10,000	(8,000)	-80.0%	10,895	(8,895)	-81.6%	
Operating Lease and Rentals	10,000	-	10,000	0.0%	-	10,000	0.0%	32
Other Ineligible Expense	2,000	-	2,000	0.0%	2,192	(192)	-8.8%	54
	996,675	1,109,904	(113,229)	-10.2%	719,564	277,111	38.5%	
Executive Department (AEXO)								
Labor Admin-ST	445,000	445,500	(500)	-0.1%	404,964	40,036	9.9%	9
Labor Admin-OT	-	-	-	0.0%	44	(44)	-100.0%	9
FICA Payroll Taxes	34,043	34,081	(38)	-0.1%	-	34,043	0.0%	1
State Unemp. Tax-SUTA	2,225	4,455	(2,230)	-50.1%	-	2,225	0.0%	2
Professional & Tech. Service	50,000	200,000	(150,000)	-75.0%	285,666	(235,666)	-82.5%	5
Legal Fees	150,000	150,000	-	0.0%	103,317	46,683	45.2%	6
Temporary Help	-	-	-	0.0%	38,755	(38,755)	-100.0%	7
Bldg./Grounds Maintenance	-	-	-	0.0%	-	-	0.0%	
Contracted Services	-	-	-	0.0%	1,950	(1,950)	-100.0%	
Office Supplies	1,500	1,000	500	50.0%	1,538	(38)	-2.5%	

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Postage/Shipping	500	500	-	0.0%	122	378	308.2%	
Misc Equipment	-	500	(500)	-100.0%	-	-	0.0%	
Utilities: Phone	-	-	-	0.0%	-	-	0.0%	
Dues/Subscriptions	100,000	95,000	5,000	5.3%	66,199	33,801	51.1%	4
Training/Meetings	20,000	40,000	(20,000)	-50.0%	14,924	5,076	34.0%	8
Other Miscellaneous	2,000	10,000	(8,000)	-80.0%	54	1,946	3573.8%	
Operating Lease and Rentals	-	-	-	0.0%	1,667	(1,667)	-100.0%	3
Grant Related-Oper. Expenses	-	-	-	0.0%	-	-	0.0%	
Other Ineligible Expense	5,000	4,000	1,000	25.0%	5,838	(838)	-14.3%	54
Donations-Gifts	-	1,500	(1,500)	-100.0%	-	-	0.0%	
	810,268	986,536	(176,268)	-17.9%	925,038	(114,770)	-12.4%	
Finance Department (AFIN)								
Labor Admin-ST	478,000	434,000	44,000	10.1%	411,686	66,314	16.1%	9
Labor Admin-OT	-	4,340	(4,340)	-100.0%	5,290	(5,290)	-100.0%	9
FICA Payroll Taxes	36,567	33,533	3,034	9.0%	-	36,567	0.0%	1
State Unemp.Tax-SUTA	2,390	4,383	(1,993)	-45.5%	-	2,390	0.0%	2
Professional & Tech. Service	50,000	55,000	(5,000)	-9.1%	47,109	2,891	6.1%	10
Temporary Help	-	-	-	0.0%	-	-	0.0%	
Contracted Services	25,000	25,000	-	0.0%	22,655	2,345	10.3%	12
Bank Fees	80,000	60,000	20,000	33.3%	61,753	18,247	29.5%	35
Audit Fees	70,000	60,000	10,000	16.7%	73,550	(3,550)	-4.8%	11
Penalties & Interest	-	-	-	0.0%	14,332	(14,332)	-100.0%	
Other Professional Services	-	-	-	0.0%	21,158	(21,158)	-100.0%	13
Office Supplies	4,000	1,000	3,000	300.0%	5,364	(1,364)	-25.4%	
Postage/Shipping	-	-	-	0.0%	84	(84)	-100.0%	
Freight Charges-MFS	-	-	-	0.0%	37	(37)	-100.0%	
Misc Equipment	-	-	-	0.0%	178	(178)	-100.0%	
Dues/Subscriptions	1,000	1,000	-	0.0%	1,487	(487)	-32.8%	
Training/Meetings	5,000	10,000	(5,000)	-50.0%	3,438	1,562	45.4%	8
Other Miscellaneous	-	1,000	(1,000)	-100.0%	120	(120)	-100.0%	
Other Ineligible Expense	-	-	-	0.0%	242	(242)	-100.0%	54
	751,957	689,256	62,701	9.1%	668,483	83,474	12.5%	
Human Resources Department (AHMR)								
Labor Admin-ST	261,000	263,000	(2,000)	-0.8%	192,194	68,806	35.8%	9
Labor Admin-OT	-	-	-	0.0%	1,013	(1,013)	-100.0%	9
FICA Payroll Taxes	19,967	20,120	(153)	-0.8%	-	19,967	0.0%	1
State Unemp. Tax-SUTA	1,305	2,630	(1,325)	-50.4%	-	1,305	0.0%	2
Drug Testing and TPA Expense	-	-	-	0.0%	365	(365)	-100.0%	
Employee Assistance Program	-	-	-	0.0%	2,064	(2,064)	-100.0%	14
Other Fringe Benefits	-	-	-	0.0%	1,150	(1,150)	-100.0%	
Professional & Tech. Service	50,000	-	50,000	0.0%	6,901	43,099	624.6%	15
Advertising Media	5,000	5,000	-	0.0%	3,307	1,693	51.2%	
Temporary Help	-	-	-	0.0%	58,692	(58,692)	-100.0%	
Contracted Services	-	40,000	(40,000)	-100.0%	73,422	(73,422)	-100.0%	15
Other Professional Services	-	-	-	0.0%	1,575	(1,575)	-100.0%	
Office Supplies	1,000	1,000	-	0.0%	2,246	(1,246)	-55.5%	
Postage/Shipping	-	200	(200)	-100.0%	24	(24)	-100.0%	
Dues/Subscriptions	500	1,000	(500)	-50.0%	189	311	164.6%	
Training/Meetings	6,400	8,000	(1,600)	-20.0%	1,214	5,186	427.3%	8
Other Miscellaneous	-	-	-	0.0%	14	(14)	-100.0%	

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Other Ineligible Expense	-	-	-	0.0%	2,625	(2,625)	-100.0%	54
Donations-Gifts	-	5,000	(5,000)	-100.0%	-	-	0.0%	
	345,172	345,950	(778)	-0.2%	346,995	(1,824)	-0.5%	
Information Technology Services Department (AITS)								
Labor Admin-ST	382,000	326,200	55,800	17.1%	278,091	103,909	37.4%	9
Labor Admin-OT	-	3,262	(3,262)	-100.0%	1,112	(1,112)	-100.0%	9
FICA Payroll Taxes	29,223	25,204	4,019	15.9%	-	29,223	0.0%	1
State Unemp. Tax-SUTA	1,910	3,295	(1,385)	-42.0%	-	1,910	0.0%	2
Computer Services	700,000	50,000	650,000	1300.0%	247,228	452,772	183.1%	16
Computer License Fees	400,000	1,031,000	(631,000)	-61.2%	670,627	(270,627)	-40.4%	16
Contracted Services	5,000	5,000	-	0.0%	509	4,491	882.0%	
Farebox Repairs	-	-	-	0.0%	886	(886)	-100.0%	
Materials & Supplies-Equip	25,000	13,000	12,000	92.3%	66,652	(41,652)	-62.5%	36
Office Supplies	25,000	12,000	13,000	108.3%	20,976	4,024	19.2%	36
Postage/Shipping	-	-	-	0.0%	126	(126)	-100.0%	
Freight Charges-MFS	-	-	-	0.0%	621	(621)	-100.0%	
Misc Equipment	25,000	-	25,000	0.0%	921	24,079	2613.8%	36
Tools/Equipment	-	-	-	0.0%	310	(310)	-100.0%	
Training/Meetings	6,400	8,000	(1,600)	-20.0%	(4,590)	10,990	-239.4%	8
Other Miscellaneous	-	10,000	(10,000)	-100.0%	8,345	(8,345)	-100.0%	
Operating Lease and Rentals	2,000	-	2,000	0.0%	6,000	(4,000)	-66.7%	
Grant Related-Oper. Expenses	200,000	-	200,000	0.0%	161,056	38,944	24.2%	17
Other Ineligible Expense	-	-	-	0.0%	6,462	(6,462)	-100.0%	54
	1,801,533	1,486,960	314,573	21.2%	1,465,333	336,200	22.9%	
Marketing Department (AMKT)								
Labor Admin-ST	415,000	401,000	14,000	3.5%	317,348	97,652	30.8%	9
Labor Admin-OT	-	8,020	(8,020)	-100.0%	3,519	(3,519)	-100.0%	9
FICA Payroll Taxes	31,748	31,290	457	1.5%	-	31,748	0.0%	1
State Unemp. Tax-SUTA	2,075	4,090	(2,015)	-49.3%	-	2,075	0.0%	2
Computer License Fees	2,400	2,400	-	0.0%	3,200	(800)	-25.0%	
Advertising Media	140,100	139,600	500	0.4%	58,178	81,922	140.8%	
Advertising Production	233,000	227,000	6,000	2.6%	228,406	4,594	2.0%	
Marketing Placeholder-Cont Pur	-	-	-	0.0%	-	-	0.0%	
Contracted Services	156,900	139,900	17,000	12.2%	147,028	9,872	6.7%	
Office Supplies	18,000	18,000	-	0.0%	9,505	8,495	89.4%	
Printing Supplies	118,600	118,300	300	0.3%	102,481	16,119	15.7%	
Program Materials	156,100	164,300	(8,200)	-5.0%	24,691	131,409	532.2%	
Postage/Shipping	26,100	10,000	16,100	161.0%	2,872	23,228	808.9%	53
Freight Charges-MFS	-	-	-	0.0%	2,157	(2,157)	-100.0%	
Misc Equipment	-	-	-	0.0%	-	-	0.0%	
Dues/Subscriptions	50,600	50,600	-	0.0%	19,949	30,651	153.6%	52
Training/Meetings	7,700	9,600	(1,900)	-19.8%	6,532	1,168	17.9%	8
Other Miscellaneous	-	-	-	0.0%	6,247	(6,247)	-100.0%	
Operating Lease and Rentals	-	-	-	0.0%	-	-	0.0%	
Grant Related-Oper. Expenses	20,000	-	20,000	0.0%	52,313	(32,313)	-61.8%	
Other Ineligible Expense	80,600	80,200	400	0.5%	140,656	(60,056)	-42.7%	54
Donations-Gifts	7,500	5,000	2,500	50.0%	17,892	(10,392)	-58.1%	
	1,466,423	1,409,300	57,122	4.1%	1,142,972	323,450	28.3%	
Planning and Development Department (APLN)								
Labor Admin-ST	-	86,800	(86,800)	-100.0%	78,928	(78,928)	-100.0%	18

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Labor Admin-ST	351,000	213,100	137,900	64.7%	166,887	184,113	110.3%	9, 18
Labor Admin-ST	-	72,200	(72,200)	-100.0%	70,309	(70,309)	-100.0%	9, 18
FICA Payroll Taxes	-	6,640	(6,640)	-100.0%	-	-	0.0%	18
FICA Payroll Taxes	26,852	16,302	10,549	64.7%	-	26,852	0.0%	1, 18
FICA Payroll Taxes	-	5,523	(5,523)	-100.0%	-	-	0.0%	1, 18
State Unemp. Tax-SUTA	-	868	(868)	-100.0%	-	-	0.0%	2, 18
State Unemp. Tax-SUTA	1,755	2,131	(376)	-17.6%	-	1,755	0.0%	2, 18
State Unemp. Tax-SUTA	-	722	(722)	-100.0%	-	-	0.0%	2, 18
Advertising Media	-	7,500	(7,500)	-100.0%	529	(529)	-100.0%	18, 33
Advertising Media	-	-	-	0.0%	-	-	0.0%	18
Temporary Help	-	-	-	0.0%	15,453	(15,453)	-100.0%	18
Temporary Help	12,000	10,500	1,500	14.3%	12,385	(385)	-3.1%	18, 19
Office Supplies	-	-	-	0.0%	123	(123)	-100.0%	18
Office Supplies	500	500	-	0.0%	167	333	199.5%	18
Office Supplies	-	-	-	0.0%	148	(148)	-100.0%	18
Dues/Subscriptions	1,000	600	400	66.7%	20,815	(19,815)	-95.2%	18
Training/Meetings	-	-	-	0.0%	103	(103)	-100.0%	8, 18
Training/Meetings	12,000	15,000	(3,000)	-20.0%	4,379	7,621	174.1%	8, 18
Training/Meetings	-	-	-	0.0%	-	-	0.0%	8, 18
Other Miscellaneous	-	500	(500)	-100.0%	-	-	0.0%	18
Grant Related-Oper. Expenses	50,000	-	50,000	0.0%	229,270	(179,270)	-78.2%	17, 18
Other Ineligible Expense	-	-	-	0.0%	94	(94)	-100.0%	18, 54
Other Ineligible Expense	-	-	-	0.0%	2,599	(2,599)	-100.0%	18, 54
	455,107	438,887	16,220	3.7%	602,188	(147,081)	-24.4%	
Purchasing and Contracts Department (APRC)								
Labor Admin-ST	170,000	115,000	55,000	47.8%	113,379	56,621	49.9%	9
Labor Admin-OT	-	1,150	(1,150)	-100.0%	1,004	(1,004)	-100.0%	9
FICA Payroll Taxes	13,005	8,885	4,120	46.4%	-	13,005	0.0%	1
State Unemp. Tax-SUTA	850	1,162	(312)	-26.8%	-	850	0.0%	2
Professional & Tech. Service	-	-	-	0.0%	700	(700)	-100.0%	
Advertising Media	-	1,000	(1,000)	-100.0%	460	(460)	-100.0%	33
Other Professional Services	-	-	-	0.0%	188	(188)	-100.0%	
Office Supplies	-	500	(500)	-100.0%	709	(709)	-100.0%	
Postage/Shipping	-	-	-	0.0%	35	(35)	-100.0%	
Dues/Subscriptions	200	200	-	0.0%	180	20	11.1%	
Training/Meetings	4,000	5,000	(1,000)	-20.0%	514	3,486	678.7%	8
Other Ineligible Expense	-	-	-	0.0%	545	(545)	-100.0%	54
	188,055	132,897	55,158	41.5%	117,714	70,341	59.8%	
Safety and Training Department (ASFT)								
Labor Admin-ST	133,000	84,300	48,700	57.8%	67,521	65,479	97.0%	9, 40
FICA Payroll Taxes	10,175	6,449	3,726	57.8%	-	10,175	0.0%	1
State Unemp. Tax-SUTA	665	843	(178)	-21.1%	-	665	0.0%	2
Contracted Services	30,000	-	30,000	0.0%	-	30,000	0.0%	37
Office Supplies	-	-	-	0.0%	-	-	0.0%	
Dues/Subscriptions	250	250	-	0.0%	-	250	0.0%	
Training/Meetings	1,600	2,000	(400)	-20.0%	350	1,250	357.1%	8
Other Miscellaneous	-	1,000	(1,000)	-100.0%	-	-	0.0%	
Other Ineligible Expense	-	-	-	0.0%	105	(105)	-100.0%	54
	175,690	94,842	80,848	85.2%	67,976	107,714	158.5%	

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Facility and Grounds Department – CTC Facility (MCTC)

Bldg./Grounds Maintenance	52,500	50,000	2,500	5.0%	75,838	(23,338)	-30.8%	41
Janitorial/Cleaning	108,000	98,000	10,000	10.2%	97,944	10,056	10.3%	42
Contracted Services	29,500	38,000	(8,500)	-22.4%	5,705	23,795	417.0%	43
Materials & Supplies -Bldg & G	4,500	4,500	-	0.0%	6,469	(1,969)	-30.4%	
Janitorial Supplies	16,000	16,000	-	0.0%	16,638	(638)	-3.8%	
Office Supplies	2,000	-	2,000	0.0%	-	2,000	0.0%	
First Aid Supplies	-	-	-	0.0%	94	(94)	-100.0%	
Misc Office Equipment	-	2,000	(2,000)	-100.0%	4,315	(4,315)	-100.0%	
Utilities:Phone	13,000	13,000	-	0.0%	12,928	72	0.6%	
Utilities:Electric	40,000	40,000	-	0.0%	47,590	(7,590)	-15.9%	
Utilities:Water/Sewer	12,000	12,000	-	0.0%	11,412	588	5.1%	
Utilities:Steam Power	16,000	16,000	-	0.0%	17,760	(1,760)	-9.9%	
Utilities:Natural Gas	14,600	9,000	5,600	62.2%	6,289	8,311	132.2%	
Trash Collection	1,800	2,000	(200)	-10.0%	1,950	(150)	-7.7%	
Grant Related-Oper.Expenses	-	-	-	0.0%	6,380	(6,380)	-100.0%	
	309,900	300,500	9,400	3.1%	311,313	(1,413)	-0.5%	

Facility and Grounds Department – Tranter Facility (MFAC)

Labor Admin-ST	275,000	263,000	62,000	23.6%	244,407	80,593	33.0%	9
Labor Admin-OT	-	7,890	(7,890)	-100.0%	18,537	(18,537)	-100.0%	9
FICA Payroll Taxes	21,038	20,723	4,139	20.0%	-	24,863	0.0%	1
State Unemp.Tax-SUTA	1,375	2,709	(1,084)	-40.0%	-	1,625	0.0%	2
Uniforms/Work Clothing	1,500	1,500	-	0.0%	1,973	(473)	-24.0%	
Temporary Help	-	-	-	0.0%	11,882	(11,882)	-100.0%	
Bldg./Grounds Maintenance	81,000	78,200	(24,200)	-30.9%	160,558	(106,558)	-66.4%	41
Janitorial/Cleaning	12,500	4,500	8,000	177.8%	4,293	8,207	191.1%	42
Contracted Services	220,700	190,000	30,700	16.2%	91,639	129,061	140.8%	43
Shelter/Signs Maintenance	7,500	7,500	-	0.0%	1,059	6,441	608.5%	
Materials & Supplies -Bldg & G	41,000	40,500	500	1.2%	27,916	13,084	46.9%	
Material & Supplies - Shelters	10,000	10,000	-	0.0%	7,473	2,527	33.8%	
Environmental Requisites	1,000	1,500	(500)	-33.3%	3,094	(2,094)	-67.7%	
Pandemic Related Supplies	-	-	-	0.0%	-	-	0.0%	
Janitorial Supplies	20,000	20,000	-	0.0%	22,946	(2,946)	-12.8%	
Materials & Supplies -Equip	28,000	22,000	6,000	27.3%	19,254	8,746	45.4%	
Office Supplies	-	-	-	0.0%	1,006	(1,006)	-100.0%	
First Aid Supplies	-	-	-	0.0%	86	(86)	-100.0%	
Postage/Shipping	-	-	-	0.0%	12	(12)	-100.0%	
Freight Charges-MFS	-	-	-	0.0%	85	(85)	-100.0%	
Misc Equipment	500	-	500	0.0%	11,731	(11,231)	-95.7%	
Tools/Equipment	1,000	2,500	(1,500)	-60.0%	5,271	(4,271)	-81.0%	
Utilities:Phone	34,000	35,000	(1,000)	-2.9%	32,465	1,535	4.7%	
Utilities:Electric	268,000	320,000	(52,000)	-16.3%	244,992	23,008	9.4%	48
Utilities:Water/Sewer	113,000	93,000	20,000	21.5%	101,021	11,979	11.9%	
Utilities:Natural Gas	185,000	125,000	60,000	48.0%	121,732	63,268	52.0%	
Trash Collection	8,600	8,900	(300)	-3.4%	7,711	889	11.5%	
Training/Meetings	2,000	2,500	(500)	-20.0%	46	1,954	4264.9%	8
Other Miscellaneous	-	1,000	(1,000)	-100.0%	21	(21)	-100.0%	
Grant Related-Oper.Expenses	100,000	-	100,000	0.0%	106,269	(6,269)	-5.9%	
Other Ineligible Expense	2,000	-	2,000	0.0%	4,275	(2,275)	-53.2%	54
	1,434,713	1,257,922	203,866	16.2%	1,251,754	210,033	16.8%	

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Maintenance Department – Fixed Route Administration (MFRA)

Labor-Mechanics Helper-ST	-	-	-	0.0%	3,478	(3,478)	-100.0%	9
Labor- Mechanics-ST	-	32,000	(32,000)	-100.0%	15,088	(15,088)	-100.0%	9
Labor-Maint. Utility-ST	-	10,000	(10,000)	-100.0%	7,168	(7,168)	-100.0%	9
Labor-Mech. Helper-OT	-	-	-	0.0%	700	(700)	-100.0%	9
Labor- Mechanics-OT	-	-	-	0.0%	5,045	(5,045)	-100.0%	9
Labor-Maint. Utility-OT	-	-	-	0.0%	549	(549)	-100.0%	9
Labor-Mech. Helper-DT	-	-	-	0.0%	122	(122)	-100.0%	9
Labor- Mechanics-DT	-	-	-	0.0%	1,519	(1,519)	-100.0%	9
Labor-Maint. Utility-DT	-	-	-	0.0%	296	(296)	-100.0%	9
Labor Admin-ST	550,000	575,700	(25,700)	-4.5%	543,485	6,515	1.2%	9
Labor Admin-OT	-	-	-	0.0%	19,740	(19,740)	-100.0%	9
FICA Payroll Taxes	42,075	47,254	(5,179)	-11.0%	-	42,075	0.0%	1
State Unemp. Tax-SUTA	2,750	6,177	(3,427)	-55.5%	-	2,750	0.0%	2
Uniforms/Work Clothing	-	-	-	0.0%	85	(85)	-100.0%	
Contracted Services	37,000	37,000	-	0.0%	32,152	4,848	15.1%	51
Diesel Fuel/Gasoline	50,000	50,000	-	0.0%	49,929	71	0.1%	55
Grease/Oil	6,000	6,500	(500)	-7.7%	5,975	25	0.4%	
Tires & Tubes	6,000	6,000	-	0.0%	3,320	2,680	80.7%	
Materials & Supplies-Vehicles	200,000	200,000	-	0.0%	159,463	40,537	25.4%	
Materials & Supplies-Equip	1,000	1,000	-	0.0%	-	1,000	0.0%	
Office Supplies	2,000	2,000	-	0.0%	1,724	276	16.0%	
Postage/Shipping	-	-	-	0.0%	102	(102)	-100.0%	
Freight Charges-MFS	-	-	-	0.0%	-	-	0.0%	
Tools/Equipment	12,000	12,000	-	0.0%	19,115	(7,115)	-37.2%	
Veh.License/Regist. Fees	2,000	2,000	-	0.0%	1,300	700	53.8%	
Dues/Subscriptions	500	500	-	0.0%	-	500	0.0%	
Training/Meetings	16,800	21,000	(4,200)	-20.0%	1,882	14,918	792.8%	8
Operating Lease and Rentals	-	-	-	0.0%	-	-	0.0%	
Other Ineligible Expense	-	-	-	0.0%	660	(660)	-100.0%	54
	928,125	1,009,131	(81,006)	-8.0%	872,894	55,231	6.3%	

Maintenance Department – Fixed Route Service (MFRS)

Labor-Mechanics Helper-ST	-	-	-	0.0%	176,005	(176,005)	-100.0%	9
Labor- Mechanics-ST	1,100,000	1,450,000	(350,000)	-24.1%	763,268	336,732	44.1%	9, 29
Labor-Maint. Utility-ST	600,000	600,000	-	0.0%	378,438	221,562	58.5%	9
Labor-Mech. Helper-OT	-	-	-	0.0%	34,709	(34,709)	-100.0%	9
Labor- Mechanics-OT	-	-	-	0.0%	260,599	(260,599)	-100.0%	9
Labor-Maint. Utility-OT	-	-	-	0.0%	23,981	(23,981)	-100.0%	9
Labor-Mech. Helper-DT	-	-	-	0.0%	8,117	(8,117)	-100.0%	9
Labor- Mechanics-DT	-	-	-	0.0%	78,135	(78,135)	-100.0%	9
Labor-Maint. Utility-DT	-	-	-	0.0%	10,696	(10,696)	-100.0%	9
FICA Payroll Taxes	130,050	156,825	(26,775)	-17.1%	-	130,050	0.0%	1
State Unemp. Tax-SUTA	8,500	20,500	(12,000)	-58.5%	-	8,500	0.0%	2
Uniforms/Work Clothing	45,000	40,000	5,000	12.5%	39,732	5,268	13.3%	23
Contracted Services	175,000	150,000	25,000	16.7%	198,865	(23,865)	-12.0%	
Diesel Fuel/Gasoline	1,500,000	2,000,000	(500,000)	-25.0%	1,653,532	(153,532)	-9.3%	55
Grease/Oil	100,000	120,000	(20,000)	-16.7%	95,530	4,470	4.7%	
Tires & Tubes	190,000	190,000	-	0.0%	157,876	32,124	20.3%	
Materials & Supplies-Vehicles	1,200,000	1,250,000	(50,000)	-4.0%	1,239,993	(39,993)	-3.2%	49
Pandemic Related Supplies	-	-	-	0.0%	-	-	0.0%	

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Materials & Supplies-Equip	-	-	-	0.0%	574	(574)	-100.0%	
Postage/Shipping	-	-	-	0.0%	13	(13)	-100.0%	
Freight Charges-MFS	4,000	4,000	-	0.0%	6,258	(2,258)	-36.1%	
Tools/Equipment	-	-	-	0.0%	420	(420)	-100.0%	
Veh. License/Regist. Fees	-	-	-	0.0%	345	(345)	-100.0%	
Training/Meetings	-	-	-	0.0%	165	(165)	-100.0%	8
Operating Lease and Rentals	5,000	5,000	-	0.0%	3,520	1,480	42.1%	
Grant Related-Oper. Expenses	350,000	-	350,000	0.0%	344,078	5,922	1.7%	
	5,407,550	5,986,325	(578,775)	-9.7%	5,474,848	(67,298)	-1.2%	
Facilities and Grounds – MMG Facility (MMMS)								
Labor Admin-ST	-	-	-	0.0%	20,628	(20,628)	-100.0%	9
Labor Admin-OT	-	-	-	0.0%	1,221	(1,221)	-100.0%	9
Bldg./Grounds Maintenance	54,500	62,500	(8,000)	-12.8%	63,888	(9,388)	-14.7%	41
Janitorial/Cleaning	35,000	23,000	12,000	52.2%	21,950	13,050	59.5%	42
Contracted Services	9,000	10,500	(1,500)	-14.3%	7,788	1,212	15.6%	43
Materials & Supplies-Bldg & Grounds	2,500	2,500	-	0.0%	772	1,728	223.7%	
Janitorial Supplies	3,500	2,000	1,500	75.0%	894	2,606	291.4%	
Utilities: Phone	9,000	9,000	-	0.0%	8,605	395	4.6%	
Utilities: Electric	20,000	20,000	-	0.0%	19,722	278	1.4%	
Utilities: Natural Gas	4,000	4,000	-	0.0%	3,067	933	30.4%	
Trash Collection	700	700	-	0.0%	621	79	12.7%	
	138,200	134,200	4,000	3.0%	149,157	(10,957)	-7.3%	
Maintenance Department – Paratransit Service (MPTS)								
Labor-Mechanics Helper-ST	-	-	-	0.0%	33,653	(33,653)	-100.0%	9
Labor- Mechanics-ST	240,000	202,000	38,000	18.8%	146,006	93,994	64.4%	9, 29
Labor-Maint. Utility-ST	100,000	100,000	-	0.0%	72,710	27,290	37.5%	9
Labor-Mech. Helper-OT	-	-	-	0.0%	6,622	(6,622)	-100.0%	9
Labor- Mechanics-OT	-	-	-	0.0%	49,736	(49,736)	-100.0%	9
Labor-Maint. Utility-OT	-	-	-	0.0%	5,819	(5,819)	-100.0%	9
Labor-Mech. Helper-DT	-	-	-	0.0%	1,335	(1,335)	-100.0%	9
Labor- Mechanics-DT	-	-	-	0.0%	14,952	(14,952)	-100.0%	9
Labor-Maint. Utility-DT	-	-	-	0.0%	2,097	(2,097)	-100.0%	9
FICA Payroll Taxes	26,010	23,103	2,907	12.6%	-	26,010	0.0%	1
State Unemp. Tax-SUTA	1,700	3,020	(1,320)	-43.7%	-	1,700	0.0%	2
Contracted Services	10,000	10,000	-	0.0%	-	10,000	0.0%	
Contracted Services-CRS	-	-	-	0.0%	27,948	(27,948)	-100.0%	
Diesel Fuel/Gasoline	300,000	300,000	-	0.0%	305,893	(5,893)	-1.9%	55
Grease/Oil	20,000	20,000	-	0.0%	18,168	1,832	10.1%	
Tires & Tubes	20,000	12,000	8,000	66.7%	14,731	5,269	35.8%	
Materials & Supplies-Vehicles	125,000	100,000	25,000	25.0%	136,126	(11,126)	-8.2%	
Office Supplies	-	-	-	0.0%	56	(56)	-100.0%	
Grant Related-Oper. Expenses	25,000	-	25,000	0.0%	14,952	10,048	67.2%	
	867,710	770,123	97,587	12.7%	850,802	16,908	2.0%	
Operations Department – Fixed Route Administration (OFRA)								
Labor Admin-ST	920,000	913,000	7,000	0.8%	903,627	16,373	1.8%	9
Labor Admin-OT	-	50,000	(50,000)	-100.0%	5,058	(5,058)	-100.0%	9
FICA Payroll Taxes	70,380	73,670	(3,290)	-4.5%	-	70,380	0.0%	1
State Unemp. Tax-SUTA	4,600	9,630	(5,030)	-52.2%	-	4,600	0.0%	2
Materials & Supplies-Equip	-	-	-	0.0%	-	-	0.0%	
Office Supplies	1,000	2,000	(1,000)	-50.0%	2,613	(1,613)	-61.7%	

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Printing Supplies	1,000	2,000	(1,000)	-50.0%	958	42	4.4%	
Postage/Shipping	-	-	-	0.0%	-	-	0.0%	
Freight Charges-MFS	-	-	-	0.0%	-	-	0.0%	
Misc Equipment	5,000	-	5,000	0.0%	-	5,000	0.0%	
Veh. License/Regist. Fees	-	-	-	0.0%	46	(46)	-100.0%	
Training/Meetings	10,000	13,000	(3,000)	-23.1%	78,660	(68,660)	-87.3%	31
Other Ineligible Expense	-	-	-	0.0%	2,045	(2,045)	-100.0%	54
	1,011,980	1,063,300	(51,320)	-4.8%	993,007	18,973	1.9%	
Operations Department – Fixed Route Service (OFRS)								
Labor-Operators-ST	11,700,000	11,328,500	371,500	3.3%	7,428,140	4,271,860	57.5%	9, 30
Labor-Operators Training-ST	-	-	-	0.0%	130,845	(130,845)	-100.0%	9
Labor-Protection-ST	-	-	-	0.0%	771,278	(771,278)	-100.0%	9
Labor-Operators-OT	-	-	-	0.0%	2,117,010	(2,117,010)	-100.0%	9
Labor-Operators Training-OT	-	-	-	0.0%	12,632	(12,632)	-100.0%	9
Labor-Protection-OT	-	-	-	0.0%	229,971	(229,971)	-100.0%	9
Labor-Operators-DT	-	-	-	0.0%	194,645	(194,645)	-100.0%	9
Labor-Protection-DT	-	-	-	0.0%	97,963	(97,963)	-100.0%	9
FICA Payroll Taxes	895,050	866,630	28,420	3.3%	-	895,050	0.0%	1
State Unemp. Tax-SUTA	58,500	113,285	(54,785)	-48.4%	-	58,500	0.0%	2
Uniforms/Work Clothing	94,000	75,000	19,000	25.3%	123,081	(29,081)	-23.6%	
Materials & Supplies-Equip	-	-	-	0.0%	9	(9)	-100.0%	
Office Supplies	4,000	-	4,000	0.0%	3,285	715	21.8%	
Freight Charges-MFS	-	-	-	0.0%	64	(64)	-100.0%	
Training/Meetings	17,000	80,000	(63,000)	-78.8%	180	16,820	9344.4%	8
Other Miscellaneous	-	-	-	0.0%	67	(67)	-100.0%	
Donations-Gifts	-	-	-	0.0%	15	(15)	-100.0%	
	12,768,550	12,463,415	305,135	2.4%	11,109,186	1,659,364	14.9%	
Operations Department – Paratransit Administration (OPTA)								
Labor Admin-ST	565,000	625,000	(60,000)	-9.6%	571,334	(6,334)	-1.1%	9
Labor Admin-OT	-	-	-	0.0%	32,040	(32,040)	-100.0%	9
FICA Payroll Taxes	43,223	47,813	(4,590)	-9.6%	-	43,223	0.0%	1
State Unemp. Tax-SUTA	2,825	6,250	(3,425)	-54.8%	-	2,825	0.0%	2
Professional & Tech. Service	30,000	30,000	-	0.0%	28,957	1,043	3.6%	26
Advertising Media	-	-	-	0.0%	-	-	0.0%	
Materials & Supplies-Equip	1,000	1,000	-	0.0%	-	1,000	0.0%	
Office Supplies	-	1,000	(1,000)	-100.0%	542	(542)	-100.0%	
Training/Meetings	1,200	1,500	(300)	-20.0%	-	1,200	0.0%	8
Other Miscellaneous	750	250	500	200.0%	15	735	4964.1%	
Operating Lease and Rentals	6,500	6,500	-	0.0%	-	6,500	0.0%	27
Grant Related-Oper. Expenses	10,000	-	10,000	0.0%	9,975	25	0.3%	
Other Ineligible Expense	-	-	-	0.0%	30	(30)	-100.0%	54
	660,498	719,313	(58,815)	-8.2%	642,893	17,604	2.7%	
Operations Department – Paratransit Service (OPTS)								
Labor-Operators-ST	2,364,000	2,295,000	69,000	3.0%	1,797,021	566,979	31.6%	9
Labor-Operators Training-ST	-	-	-	0.0%	269	(269)	-100.0%	9
Labor-Operators-OT	-	-	-	0.0%	326,270	(326,270)	-100.0%	9
Labor-Operators-DT	-	-	-	0.0%	95,123	(95,123)	-100.0%	9
FICA Payroll Taxes	180,846	175,568	5,279	3.0%	-	180,846	0.0%	1
State Unemp. Tax-SUTA	11,820	22,950	(11,130)	-48.5%	-	11,820	0.0%	2
Uniforms/Work Clothing	-	3,000	(3,000)	-100.0%	-	-	0.0%	23

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Contracted SpecTran Service	7,945,000	7,866,000	79,000	1.0%	7,362,031	582,969	7.9%	24, 28
Contracted Rural Service	1,075,000	1,060,000	15,000	1.4%	1,109,875	(34,875)	-3.1%	25, 28
	11,576,666	11,422,518	154,149	1.3%	10,690,588	886,078	8.3%	
Unallocated Fringe Benefits (UAFB)								
FICA Payroll Taxes	-	-	-	0.0%	1,622,815	(1,622,815)	-100.0%	1
State Unemp. Tax-SUTA	-	-	-	0.0%	114,808	(114,808)	-100.0%	2
Pension Plan	1,600,000	1,554,000	46,000	3.0%	2,584,660	(984,660)	-38.1%	38
Hosp.,Med.,Surg. Insurance Plan	5,375,000	5,000,000	375,000	7.5%	4,367,726	1,007,274	23.1%	39, 56
Active Employ Par Fee Contra	(1,000,000)	(930,000)	(70,000)	7.5%	(857,952)	(142,048)	16.6%	
Retiree Medical	1,000,000	1,423,000	(423,000)	-29.7%	989,773	10,227	1.0%	39, 56
Retiree Par Fee Contra	(175,000)	(175,000)	-	0.0%	(153,419)	(21,581)	14.1%	
Other Post Employment Expense	700,000	685,000	15,000	2.2%	2,380,108	(1,680,108)	-70.6%	50
Drug Testing and TPA Expense	75,000	150,000	(75,000)	-50.0%	63,067	11,933	18.9%	
Dental Insurance Plan	220,000	190,000	30,000	15.8%	188,145	31,855	16.9%	
Life Insurance	95,000	90,000	5,000	5.6%	98,194	(3,194)	-3.3%	
Retiree Life Insurance	8,000	13,500	(5,500)	-40.7%	8,178	(178)	-2.2%	
Short-Term Disability Ins.	200,000	200,000	-	0.0%	200,297	(297)	-0.1%	
Long-Term Disability Ins.	35,000	40,000	(5,000)	-12.5%	29,340	5,660	19.3%	
Worker's Comp. Insurance	200,000	200,000	-	0.0%	(247,724)	447,724	-180.7%	
Employee Assistance Program	8,500	8,500	-	0.0%	6,352	2,148	33.8%	
Holiday Pay: National	600,000	565,000	35,000	6.2%	540,314	59,686	11.0%	
Holiday Pay: Floaters	-	-	-	0.0%	586	(586)	-100.0%	
Vacation Pay	1,000,000	1,000,000	-	0.0%	982,591	17,409	1.8%	
Other Paid Absence	70,000	70,000	-	0.0%	56,566	13,434	23.8%	
Attendance Incentive Pay	550,000	510,000	40,000	7.8%	499,656	50,344	10.1%	
Sick/Personal Pay-ADM	-	-	-	0.0%	4,833	(4,833)	-100.0%	
Other Fringe Benefits-Wages	-	-	-	0.0%	20,176	(20,176)	-100.0%	
Other Fringe Benefits	30,000	52,000	(22,000)	-42.3%	42,462	(12,462)	-29.3%	
Uniforms/Work Clothing	-	-	-	0.0%	-	-	0.0%	
Tool Allowance	16,000	16,500	(500)	-3.0%	13,742	2,258	16.4%	
Advertising Media	2,000	-	2,000	0.0%	2,105	(105)	-5.0%	
Postage/Shipping	-	-	-	0.0%	60	(60)	-100.0%	
Other Miscellaneous	-	-	-	0.0%	178	(178)	-100.0%	
Other Ineligible Expense	20,000	20,000	-	0.0%	13,667	6,333	46.3%	54
	10,629,500	10,682,500	(53,000)	-0.5%	13,571,301	(2,941,801)	-21.7%	
Unallocated Other Expenses (UAOE)								
Contracted Services	-	-	-	0.0%	-	-	0.0%	
Bank Fees	-	-	-	0.0%	10,689	(10,689)	-100.0%	
Penalties & Interest	-	-	-	0.0%	22,475	(22,475)	-100.0%	46
Materials & Supplies-Equip	-	-	-	0.0%	1,669	(1,669)	-100.0%	
Office Supplies	25,000	26,000	(1,000)	-3.8%	24,610	390	1.6%	
Postage/Shipping	7,000	7,000	-	0.0%	8,851	(1,851)	-20.9%	
Freight Charges-MFS	-	-	-	0.0%	-	-	0.0%	
Misc Equipment	-	5,000	(5,000)	-100.0%	10,806	(10,806)	-100.0%	
Utilities: Phone	100,000	85,000	15,000	17.6%	98,316	1,684	1.7%	22
Insurance Policies	600,000	600,000	-	0.0%	17,138	582,862	3401.0%	20
Insurance Public Liability	-	-	-	0.0%	2,365,661	(2,365,661)	-100.0%	20, 21
Insurance Other	-	-	-	0.0%	636,442	(636,442)	-100.0%	20
Insurance Settlements/Recoveries	400,000	400,000	-	0.0%	671,878	(271,878)	-40.5%	20
Taxes	-	-	-	0.0%	3,589	(3,589)	-100.0%	

FY 2021 Departmental Analysis

Dues/Subscriptions	-	-	-	0.0%	10,057	(10,057)	-100.0%	8
Training/Meetings	-	-	-	0.0%	-	-	0.0%	
Other Miscellaneous	-	-	-	0.0%	(6)	6	-100.0%	
Loss on Sale of Asset	-	-	-	0.0%	39,148	(39,148)	-100.0%	
Gain/Loss on Transfer Fed Asse	-	-	-	0.0%	-	-	0.0%	45
Interest on Long Term Debt	3,000	3,500	(500)	-14.3%	3,479	(479)	-13.8%	
Interest on Short Term Debt	-	-	-	0.0%	934	(934)	-100.0%	
Operating Lease and Rentals	4,000	2,000	2,000	100.0%	3,221	779	24.2%	
Grant Related-Oper. Expenses	50,000	-	50,000	0.0%	47,598	2,402	5.0%	
Other Ineligible Expense	10,000	10,000	-	0.0%	41,635	(31,635)	-76.0%	
	1,199,000	1,138,500	60,500	5.3%	4,018,193	(2,819,193)	-70.2%	
Total Operating Expenses	54,450,969	53,864,166	613,878	1.1%	56,139,133	(1,661,090)	-3.0%	
Grant Reimbursed Operating Expenses	1,327,700	206,888	(1,120,812)	-541.7%	1,109,294	218,406	19.7%	
Net Total Operating Expenses	53,123,269	53,657,278	1,734,690	3.2%	55,029,839	(1,879,496)	-3.4%	

FY 2021 Capital Budget

Section 5307 Funding Request						
ITEM	Federal Share at 80%	State Match at 20%	Total Grant Budget	Capital	Potential Operating	Total
	\$ 3,467,170	\$ 866,793	\$ 4,333,963	\$ 4,333,963	\$ -	\$ 4,333,963
Small Buses Replacement	\$ 508,214	\$ 127,054	\$ 635,268	\$ 635,268	\$ -	\$ 635,268
Paratransit Vehicles Replacement/Expansion (Up to 17)	\$ 384,573	\$ 96,143	\$ 480,716	\$ 480,716	\$ -	\$ 480,716
Support Vehicle Replacement/Expansion (Up to 6)	\$ 80,000	\$ 20,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Maintenance Equipment	\$ 128,000	\$ 32,000	\$ 160,000	\$ 160,000	\$ -	\$ 160,000
Facility Improvements (CTC/MMG)	\$ 120,000	\$ 30,000	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
Facility Improvements (Admin., Maintenance, Storage)	\$ 160,000	\$ 40,000	\$ 200,000	\$ 200,000	\$ -	\$ 200,000
Facility - A & E Design (CTC/MMG)	\$ 60,000	\$ 15,000	\$ 75,000	\$ 75,000	\$ -	\$ 75,000
Facility - A & E Design (Admin., Maintenance, Storage)	\$ 76,000	\$ 19,000	\$ 95,000	\$ 95,000	\$ -	\$ 95,000
Preventive Maintenance	\$ 880,000	\$ 220,000	\$ 1,100,000	\$ -	\$ 1,100,000	\$ 1,100,000
Spare Parts	\$ 120,000	\$ 30,000	\$ 150,000	\$ -	\$ 150,000	\$ 150,000
Customer Enhancements - A & E Design	\$ 16,000	\$ 4,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
Customer Enhancements - Shelters	\$ 174,659	\$ 43,665	\$ 218,324	\$ 218,324	\$ -	\$ 218,324
Customer Enhancements - Signage	\$ 1,200	\$ 300	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
Customer Enhancements - Ped. Access/Walkways/Concrete	\$ 57,110	\$ 14,278	\$ 71,388	\$ 71,388	\$ -	\$ 71,388
Safety & Security - Emergency Response	\$ 1,200	\$ 300	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Safety & Security - Consultant Services	\$ 1,200	\$ 300	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Safety & Security - Equipment	\$ 70,040	\$ 17,510	\$ 87,550	\$ 87,550	\$ -	\$ 87,550
IT Third Party Contract	\$ 49,440	\$ 12,360	\$ 61,800	\$ -	\$ 61,800	\$ 61,800
IT Software	\$ 131,840	\$ 32,960	\$ 164,800	\$ 164,800	\$ -	\$ 164,800
IT Hardware	\$ 78,280	\$ 19,570	\$ 97,850	\$ 97,850	\$ -	\$ 97,850
Planning	\$ 160,000	\$ 40,000	\$ 200,000	\$ 200,000	\$ -	\$ 200,000
Total	\$ 6,724,926	\$ 1,681,232	\$ 8,406,158	\$ 7,091,358	\$ 1,314,800	\$ 8,406,158

Section 5339 Funding Request						
ITEM	Federal Share at 80%	State Match at 20%	Total Grant Budget	Capital	Potential Operating	Total
Large Buses 40'/60' Replacement/Expansion (Up to 3)	\$ 633,163	\$ 158,291	\$ 791,454	\$ 791,454	\$ -	\$ 791,454
Small Rural Service Buses Replacement/Expansion (Up to 5)	\$ 205,294	\$ 51,324	\$ 256,618	\$ 256,618	\$ -	\$ 256,618
Total	\$ 838,457	\$ 209,614	\$ 1,048,071	\$ 1,048,071	\$ -	\$ 1,048,071

CMAQ Funding Request

FY 2021 Capital Budget

ITEM	Federal Share	State Match	Total Grant Budget	Capital	Potential Operating	Total
Commuter Options (100% Federally Funded)	\$ 119,182	\$ -	\$ 119,182	\$ 119,182	\$ -	\$ 119,182
Public Education (20% match)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 119,182	\$ -	\$ 119,182	\$ 119,182	\$ -	\$ 119,182

Section 5310 Funding Request

ITEM	Federal Share	State/Local Match	Total Grant Budget	Capital	Potential Operating	Total
Operating Service (50% match)	\$ 135,572	\$ -	\$ 135,572	\$ 135,572	\$ 135,572	\$ 271,144
Replacement/Expansion Buses (20% match) (Up to 4)	\$ 159,294	\$ 39,824	\$ 199,118	\$ 199,118	\$ -	\$ 199,118
Total	\$ 294,866	\$ 39,824	\$ 334,690	\$ 334,690	\$ 135,572	\$ 470,262
Total of all Requests	\$ 7,977,431	\$ 1,930,669	\$ 9,908,100	\$ 8,593,300	\$ 1,450,372	\$ 10,043,672

Five-Year Proposed Operating Budgets

Description	Proposed 2021	Proposed 2022	Proposed 2023	Proposed 2024	Proposed 2025	Assumptions
Operating Revenues:						
Fares	2,500,000	2,562,500	2,626,563	2,692,227	2,759,532	2.5% growth rate
Service Contracts	3,500,000	3,587,500	3,677,188	3,769,117	3,863,345	2.5% growth rate
Property Taxes	23,017,000	23,592,425	24,182,236	24,786,792	25,406,461	2.5% growth rate
Rentals and Commissions	350,000	358,750	367,719	376,912	386,335	2.5% growth rate
Management Fees	200,000	205,000	210,125	215,378	220,763	2.5% growth rate
Operating Grant Revenue	20,747,700	21,266,393	21,798,052	22,343,004	22,901,579	2.5% growth rate
Other Revenues/Income	11,000	11,275	11,557	11,846	12,142	2.5% growth rate
Total Operating Revenue	50,325,700	51,583,043	52,873,439	54,195,275	55,550,156	
Non-Operating Revenue:						
Investment Income	300,000	450,000	450,000	450,000	429,739	1.5% return on ending cash
Total Non-Operating Revenue	300,000	450,000	450,000	450,000	429,739	
Total Revenues Available for Operations	50,625,700	52,033,043	53,323,439	54,645,275	55,979,895	
Expenses:						
Salaries & Wages	22,049,000	22,710,470	23,391,784	24,093,538	24,816,344	3.0% growth rate
Payroll Taxes	1,752,169	1,804,734	1,858,876	1,914,642	1,972,082	3.0% growth rate
Fringe Benefits	9,794,500	10,480,115	11,213,723	11,998,684	12,838,592	7.0% growth rate
Fuel and Fluids	1,976,000	2,035,280	2,096,338	2,159,229	2,224,005	3.0% growth rate
All Other Expenses	17,551,600	18,078,148	18,620,492	19,179,107	19,754,480	3.0% growth rate
Total FY2020 Operating Budget	53,123,269	55,108,747	57,181,214	59,345,199	61,605,503	
CARES Act Revenues	3,825,269	4,442,436	5,266,332	4,800,000	-	
Grant Reimbursed Operating Expenses	1,327,700	1,367,531	1,408,557	1,450,814	1,494,338	1.0% growth rate
Net Effect of Grant Funded Rev/Exp	2,497,569	3,074,905	3,857,775	3,349,186	(1,494,338)	
Net Change in Financial Position	-	0	(0)	(1,350,739)	(7,119,945)	
Ending Cash Position	30,000,000	30,000,000	30,000,000	28,649,261	21,529,316	
Required Cash Position	13,280,817	13,777,187	14,295,304	14,836,300	15,401,376	

Note:

In developing this five-year projection, CATA used conservative revenue figures, but liberal expense figures in order to produce conservative trend lines. In fiscal 2020, CATA was awarded a grant of \$18.3 million through the CARES Act. This model assumes that none of the CARES Act funds were used during fiscal 2020, but are used to offset the shortfall in revenues in subsequent years, until all of the CARES Act funds have been expended.

FY 2021 Operating Budget References

Reference No.	Description
1	FICA tax is computed as 7.65 percent of total wages.
2	State unemployment tax is computed as .5 percent of total wages.
3	The fiscal 2020 budget included the cost of an off-site location for negotiations associated with CATA's collective bargaining agreement. As it is anticipated that negotiations will be completed by the end of fiscal 2020, similar costs are not expected in fiscal 2021.
4	This line-item relates to fees that CATA pays to be a member of various professional and civic organizations. The four largest fees go to the American Public Transportation Association, Michigan Public Transportation Association, Tri-county Regional Planning Commission and the Lansing Economic Area Partnership.
5	The fiscal 2020 budget for this line item included consulting costs (other than HR consulting) that were expected to be incurred during the year, plus \$100,000 of consulting associated with the collective bargaining agreement. CATA anticipates that the collective bargaining agreement will be completed and in-place by the end of fiscal 2020. Consequently, this line-item includes only consulting costs for fiscal 2021.
6	In fiscal 2020, the Legal Expenses line item included \$50,000 for legal services associated with the collective bargaining agreement and \$100,000 in standard legal fees. As it is anticipated that the collective bargaining agreement will be completed and in-place by the end of fiscal 2020, this line item includes only standard legal fees for fiscal 2021.
7	Actual expenses for this line item in fiscal 2019 were the result of the Administrative Assistant position being vacant for a portion of the fiscal year. As this position has been filled, temporary help expenses are not anticipated for this department for fiscal 2021.

FY 2021 Operating Budget References

Reference No.	Description
8	As a result of the pandemic, CATA is anticipating less employee travel and less attendance at training seminars and conferences in fiscal 2021.
9	Computed based upon existing staffing levels (as reflected in the organizational charts included within this Budget Book) and assuming a 3 percent increase for administrative staff.
10	Entire line item relates to ADP fees for payroll processing.
11	Entire line item relates to Plante Moran for audit fees. The increase in audit fees for fiscal 2021 is a result of additional audit requirements that MDOT has required of transit agencies.
12	Entire line item relates to Brinks fees for armored courier service.
13	Other Professional Services Expense incurred during fiscal 2019 relates to consulting services performed by Plante Moran to assist CATA in developing a corrective action plan for its OPEB liability. Similar expenses are not anticipated in fiscal 2021.
14	Beginning with the fiscal 2020 budget, the employee assistance program will be included in the UAFB department rather than the AHMR department.
15	With the fiscal 2020 budget, human resources consulting services being provided by People Matters, Inc. were assigned to Professional & Technical Services. Prior to fiscal 2020, HR consulting was assigned to Contracted Services.
16	Line item includes technology-related licensing fees and consulting services. The nature of these services is somewhat indistinguishable and, consequently, they are assigned somewhat indiscriminately between Computer Services and Computer License Fees.
17	Line item involves expenditures that are reimbursed by federal and/or state grants.
18	During fiscal 2019, the Grants Administration, Service Planning and Planning Departments were combined into a single department known as "Planning and Development."

FY 2021 Operating Budget References

Reference No.	Description
19	This entire line item relates to temporary help assigned by the Planning and Development Department to perform ridership surveys.
20	CATA self-insures much of its risk. Beginning in 2020, CATA began utilizing two risk-related budget line items – one for the actual cost of insurance policies and a second for claims paid against our self-insurance programs.
21	Near the end of fiscal 2019, CATA buses were involved in two serious accidents that involved injuries to parties in the other vehicle. These accidents resulted in CATA recording approximately \$1.5 million in reserves for potential future liability as a result of these accidents.
22	Line item relates to expenses associated with mobile telephones, cellular communication with CATA's vehicles, including new tablets.
23	Beginning with the fiscal 2021 budget, all uniform expenses for operators will be included within the OFRS department.
24	Assumes 131,120 service hours.
25	Assumes 26,500 service hours.
26	Entire line item relates to the cost of paratransit passenger certifications.
27	Entire line item relates to communications tower rental.
28	A portion of CATA's paratransit service and all of CATA's rural service is outsourced to Transdev.
29	Maintenance costs are allocated based upon the number of work hours associated with the work orders for each line of business: fixed route (large buses), paratransit (small buses) and administration (service vehicles).
30	Assumes service increase of .28 percent plus pay increase of 3 percent (pay increase may differ from this figure pending completion of the collective bargaining process).
31	Line item relates almost exclusively to contracted training services through CATA's paratransit service contractor.
32	Entire line item relates to the cost of parking for employees working at the CATA Transportation Center.

FY 2021 Operating Budget References

Reference No.	Description
33	Beginning with the fiscal 2020 budget, advertising expenses incurred by various departments are included in the Marketing Department budget as it is that department that places the advertisements.
34	Line item relates exclusively to contracted security services being provided at the CATA Transportation Center in downtown Lansing.
35	Increases in this line item are a result of increased fees associated with credit card payments by riders.
36	Increase in line item is a result of a change in capitalization levels. CATA capitalizes fixed assets only in excess of \$5,000.
37	Line item relates to assistance with COVID-19.
38	Line item reflects the cash contribution that CATA makes during the fiscal year for the Union pension plans. At year-end, CATA records changes in the liability of the plan based upon a valuation report provided by CATA's actuaries. The adjustments to the liabilities on CATA's books can cause significant swings in the actual expenses for the year, but cannot be determined until the receipt of the valuation reports by CATA. Consequently, they are not considered when preparing each year's operating budget.
39	Line item assumes a 7.5 percent inflation factor.
40	Wages includes Safety Manager, Training Supervisor and part-time trainer.
41	Line item includes window cleaning, snow removal, and landscaping services.
42	Line item includes janitorial cleaning service only.
43	Line item includes all contracted services other than window cleaning, snow removal, landscaping and janitorial.
44	Line item includes costs for a Customer Experience Representative development and testing program, a CXR incentive program, and for training programs.
45	Interest expense is related to CATA's long-term contract for copiers and printers.

FY 2021 Operating Budget References

Reference No.	Description
46	The actual amount shown in 2019 for this line item relates to interest and penalties associated with repayment of FTA funds. Similar expenses are not anticipated for 2021.
47	The majority of this department's expenses are reimbursed by one or more grants that CATA has received from the FTA and the State of Michigan.
48	Fiscal 2020 included the cost of solar panels as part of CATA's sustainable energy initiative. Similar expenses are not anticipated for fiscal 2021.
49	Line-item reduction from prior years due to replacement of older vehicles during fiscal 2019. This should have a beneficial effect on this line item in fiscal 2021.
50	This line item represents our annual employer contribution to our OPEB trust. Per our OPEB funding schedule, the fiscal 2021 amount is an increase of 5 percent over the fiscal 2019 contribution and is expected to be approximately \$700,000.
51	Line item represents rug cleaning, car washes for administrative vehicles and other miscellaneous outsourced services.
52	Fiscal 2020 line item represents contracted social media subscriptions.
53	Line item represents the cost of mailing the Community Report.
54	Certain types of expenses are not eligible for reimbursement by either federal or state operating assistance. CATA tries to limit the amount of ineligible expenses that it incurs in any fiscal year. It should be noted that the state's definition of what qualifies as an eligible expense changed during fiscal 2019. Numerous advertising expenses were previously considered ineligible but are now considered eligible. This change resulted in a significant reduction in ineligible expenses since fiscal 2019.

FY 2021 Operating Budget References

Reference No.	Description
55	Based upon extensive analysis, including review of information provided by the U.S. Energy Information Administration, CATA believes that fuel prices will remain fairly constant in fiscal 2021 (a reduction of about 20 percent from fiscal 2020's prices).
56	CATA partially self-insures medical costs for its employees and retirees. The increase in this line item is a result of inflationary pressure on medical costs, coupled by an increase in the number of employees covered under the plan.





CAPITAL AREA TRANSPORTATION AUTHORITY

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