

# CAPITAL AREA TRANSPORTATION AUTHORITY

OPERATING & CAPITAL BUDGET

FY 2023



*Approved by the CATA Board of Directors on Wednesday, Aug. 17, 2022.*

*CATA services are provided in accordance with Title VI of the Civil Rights Act of 1964, without discrimination on the basis of race, color or national origin.*





June 27, 2022

Dear Board Member:

In accordance with Board Policy No. 202, attached is your copy of CATA's proposed fiscal 2023 Operating and Capital budgets.

We provide explanations for line-item changes under the Section 10 tab of your budget packet, entitled "References."

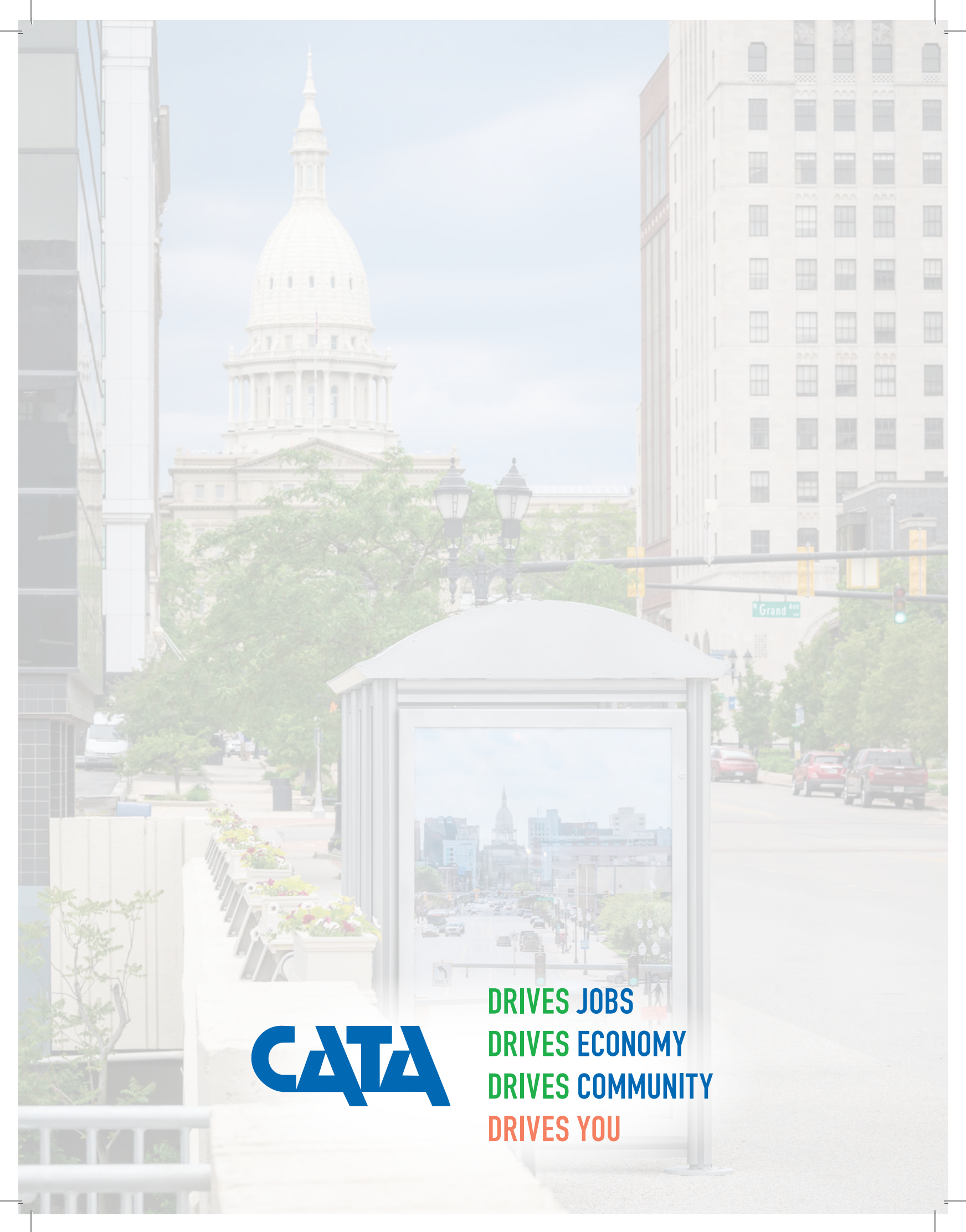
Please review the budget, and feel free to contact me with questions.

CATA's Executive Staff and I appreciate your thoughtful review of the enclosed document, and your generous contributions to our Board of Directors.

Sincerely,

A handwritten signature in black ink that reads "Bradley T. Funkhouser". The signature is written in a cursive style with a large, stylized 'B' and 'F'.

Bradley T. Funkhouser, AICP  
Chief Executive Officer



**CATA**

**DRIVES JOBS**  
**DRIVES ECONOMY**  
**DRIVES COMMUNITY**  
**DRIVES YOU**

# **SECTION 1**

## **ABOUT CATA**

## About CATA

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

At the time of this writing, we are proudly celebrating 50 years of service to our region.

For our fiscal 2023 budget, we propose to employ 429 individuals, most of whom reside in the Authority's five funding jurisdictions, including the cities of Lansing and East Lansing; and Delhi, Lansing and Meridian townships. CATA currently operates 33 fixed routes. Additionally, the Authority responds to the increasing demand for paratransit services, including Spec-Tran, which is designed to meet the needs of people with disabilities. System wide, the agency also maintains 1,400 bus stops, along with approximately 150 shelters – some of which were customized to represent the unique characteristics of the communities and neighborhoods we serve.

Currently, our service area comprises 559 square miles in Ingham County, and portions of Eaton and Clinton counties. We look forward to partnering further with EATRAN and Clinton Area Transit System in the near future to achieve our vision for regional mobility.

While CATA delivered 11,049,317 annual trips in fiscal 2019 – the agency's strongest ridership growth since fiscal 2007 – COVID-19 resulted in dramatic ridership declines beginning in March 2020. In fiscal 2021, we delivered 3,030,644 trips. Today, ridership is holding steady at about 16,500 average weekday trips thus far in fiscal 2022. With the full reopening of the State of Michigan in June 2021, Michigan State University students gradually returned to campus in late January 2022 for a combination of in-person and remote instruction. CATA anticipates overall ridership to increase substantially as MSU onboards its largest freshman class in the 2022-'23 academic year.

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 Indian Trails' intercity bus services. The downtown CTC features a Customer Experience Center, complete with security, law-enforcement, community advocacy 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. To

date, MSU has renewed its commitment to fare-free service on campus each semester.

- Finally, the state-of-the-art Capital Area Multimodal Gateway, Operated by CATA, opened in November 2015. The Gateway is served by three CATA fixed routes – two year-round (Routes 18 and 20) and two during MSU's fall and spring semesters (Route 35 on weekends and Route 38 Monday through Friday) – and offers access to rail, taxis, transportation network companies and city, regional and national bus lines. Pay-by-plate parking is also offered at the Gateway.

CATA is currently engaged in discussions with Eaton County Transportation Authority (EATRAN) and Clinton Area Transit System in a coordinated effort to regionalize public transportation services and better meet the needs of our riders.

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.

## **DRIVING MOBILITY SOLUTIONS**

# **SECTION 2**

## **BUDGET**

### **INTRODUCTION**

## **Budget Introduction**

Staff is pleased to present, for the Board's consideration and approval, CATA's proposed fiscal 2023 Operating and Capital budgets.

### **Operating Budget**

The 2023 Operating Budget reflects expected *revenues available for operations* of approximately \$60.4 million. This represents an increase of approximately \$4.7 million (or 8.4 percent) over budgeted *revenues available for operations* for fiscal 2022 and an increase of approximately \$2.7 million (or 4.6 percent) over actual revenues received and available for operations during fiscal 2021 (CATA's last full fiscal year). The increase in expected fiscal 2023 revenues can primarily be attributed to funds available through the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA), and American Rescue Plan Act.

The 2023 Operating Budget reflects expected operating expenditures of approximately \$62.1 million, which is an increase of approximately \$6.9 million (or 12.6 percent) from budgeted operating expenditures for fiscal 2022, and an increase of approximately \$7.1 million (or 12.9 percent) from actual operating expenses incurred during fiscal 2021.

### **Capital Budget**

The fiscal 2023 Capital Budget, 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 \$11.1 million. The expected expenditures include Section 5307 (Urbanized Area Formula Funds), Section 5339 (Bus and Bus Facilities), Congestion Mitigation and Air Quality Improvement Program funding, and Section 5310 (Enhanced Mobility of Seniors and Individuals with Disabilities). Capital funding will be received from both federal government and State of Michigan (Michigan Department of Transportation) apportionments.

Our fiscal 2023 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 2022, there were four significant changes to CATA's organizational structure – the addition of a Human Resources Manager, a Utility employee, an Operations Supervisor and a Planning Aide (intern). The cost of these additional positions was considered when preparing the fiscal 2023 Operating Budget.

## **Five-Year Budget Projection**

As shown in the five-year budget projection, the revenue budget in fiscal 2027 is projected at \$66.7 million, while the expense budget is projected to be \$69.9 million. This necessitates the use of Cash and Invested Funds of \$3.2 million. The year-end balance in fiscal 2027 of Cash and Invested Funds is estimated at \$17.8 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 three months of operating expenses, or \$17.5 million for fiscal 2027.

In developing the five-year projection, CATA used conservative revenue figures and liberal expense figures in order to produce conservative trend lines. However, CATA 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 2023 Operating 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 2023 Operating and Capital budgets, and the five-year projection incorporate assumptions that were previously approved by CATA's Board of Directors. Further, the proposed budgets confirm CATA's commitment to the provision of top-quality public transportation to the region and good stewardship of public funds.

We hope that this introduction answers any questions that may surface as you review the proposed budgets 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 27, 2022

Dated

**SECTION 3**  
**DEPARTMENT**  
**DESCRIPTIONS**

## **Department Descriptions**

### **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 our relationship with riders 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 and Indian Trails' customers and visitors. A representative at the CATA Transportation Center is designated to assist Indian Trails' customers with trip-planning needs. 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. As part of its Community Advocacy Program, CATA contracts with Advent House Ministries to provide social services support to homebound/unsheltered patrons.

#### **Staff**

Customer Experience Manager (1)  
Customer Experience Supervisor (1)  
Customer Experience Representative (9)  
Customer Experience Representative (4 – part time)

### **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)  
Fiscal Compliance Manager (1 – 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 equipment and buildings to ensure proper operation, as well as grounds and landscape management, and 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 Technician (1)
- Facilities & Grounds Maintenance (3)
- 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)
- 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)
- Senior Accountant – Grants & Receivables (1)

## **Human Resources Department**

The Human Resources Department is responsible recruitment and hiring, payroll and benefits, employee and labor relations, maintenance of employment records, and ensuring compliance with all federal, state and local employment laws.

### **Staff**

Director of Human Resources (1)  
Human Resources Manager (1)  
Human Resources Assistant (1)  
Human Resources Generalist (2)

## **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, Automated Vehicle Locator system, cellular, radio, etc.; 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)  
Server & Network 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 (3)  
Paint & Body Mechanic (1)  
Mechanic (20)  
Mechanic Helper (3)  
Utility Supervisor (1)  
Utility Employee (12)  
Maintenance Parts & Inventory Supervisor (1)  
Maintenance Materials Administrator (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 initiatives include website content management, maintenance and development; research (brand, market analyses; Title VI, customer satisfaction and trip-purpose surveys; focus groups and public meetings, etc.); community and media relations; service information; fare media production and testing; annual production of Legislative, Annual, Community, Budget and Development reports; advertising, media-buying and promotions; transit advertising sales and management; internal and external special events; and crisis communications.

### **Staff**

Director of Marketing & Customer Experience/Public Information Officer (1)  
Marketing Executive Administrative Assistant – (1)  
Marketing Manager – Service Information (1)  
Marketing Manager – Generalist/Deputy Public Information Officer (1)  
Marketing Assistant Manager (1)  
Marketing Specialist (1)  
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 Administrative Coordinator (1)  
Operations Manager – Fixed Route (1)  
Operations Supervisor (11)  
Bus Operator (229)  
Bus Operator (60 – part time)  
Operations Manager – Paratransit (1)  
Paratransit Scheduler (6)  
Paratransit Service Representative (4)  
Paratransit Service Representative (4 – part time)  
Operations Application Administrator (1)

## **Planning & Development Department**

The Planning & 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's 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 evaluating, providing reports and information to management to facilitate decision-making, determining fixed-route bus stop locations, and serving 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)  
Senior Manager Data Analyst (1)  
Planning Aide (1 – part time)  
Grants Manager (1)  
Grants Administrative Assistant (1)

## **Purchasing & Contracts Department**

The Purchasing & 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 liaison for the outreach and utilization of DBE firms.

### **Staff**

Purchasing & Contracts Manager – DBE Liaison Officer (1)  
Procurement Specialist (2)

## **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.

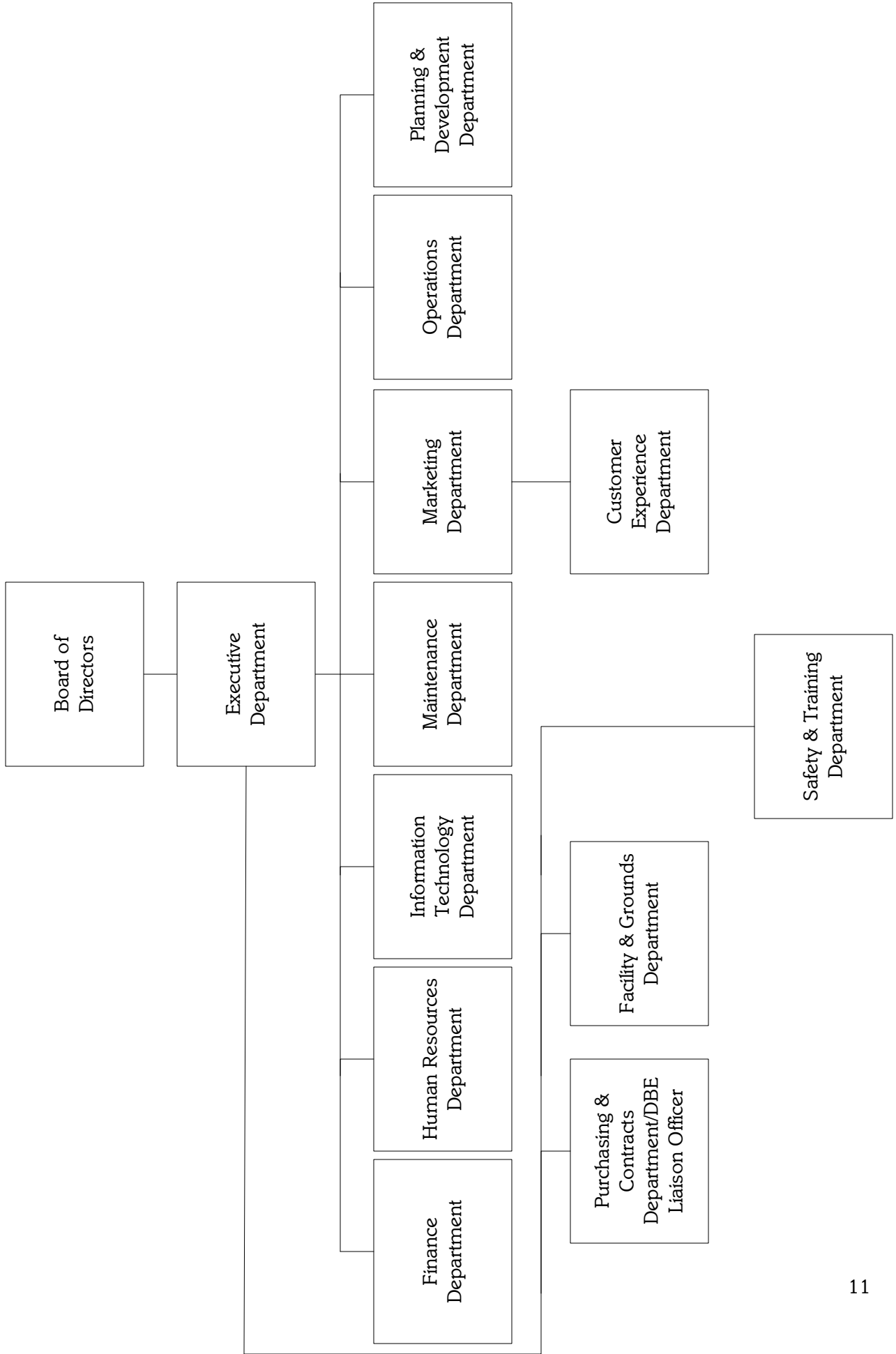
### **Staff**

Safety Supervisor (1)  
Training Supervisor (1)

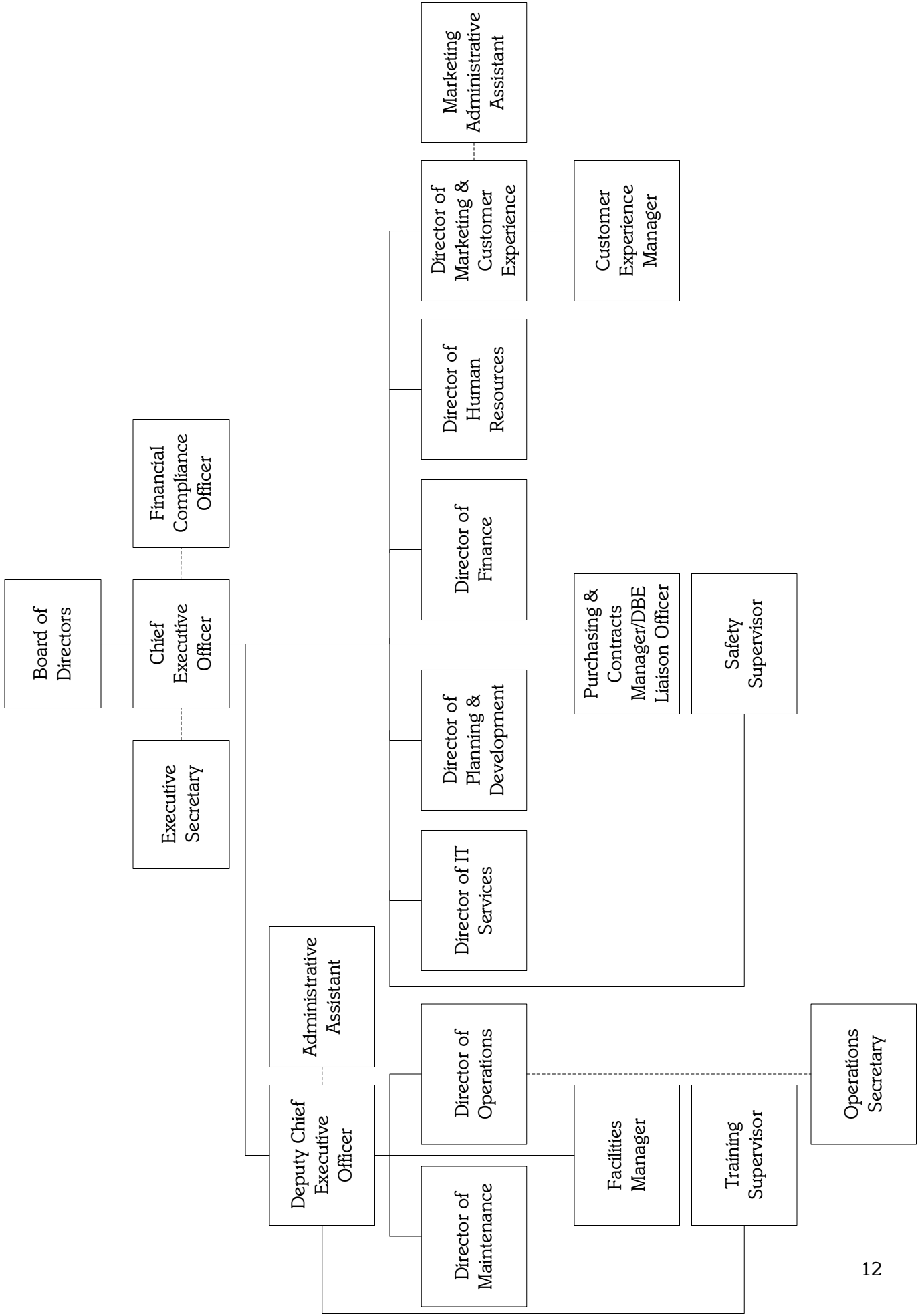
# **SECTION 4**

## **ORGANIZATIONAL CHARTS**

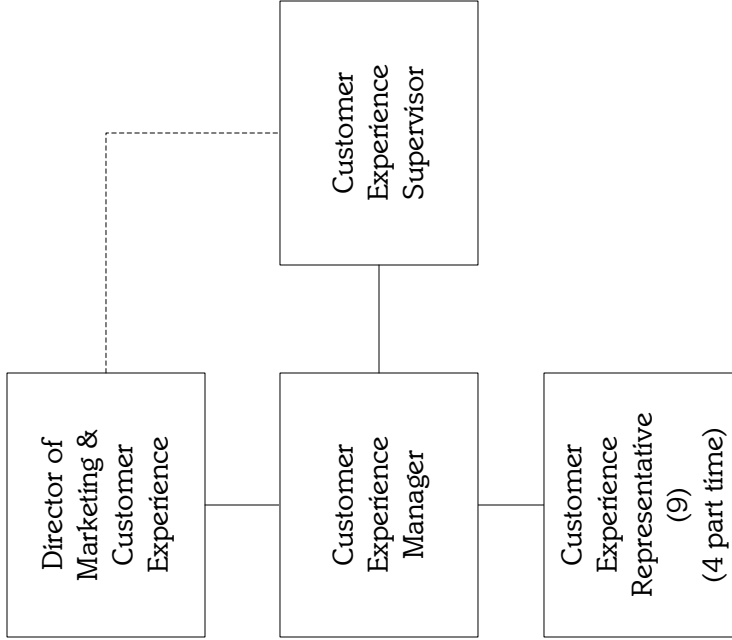
# Organizational Charts



# Executive Leadership & Oversight

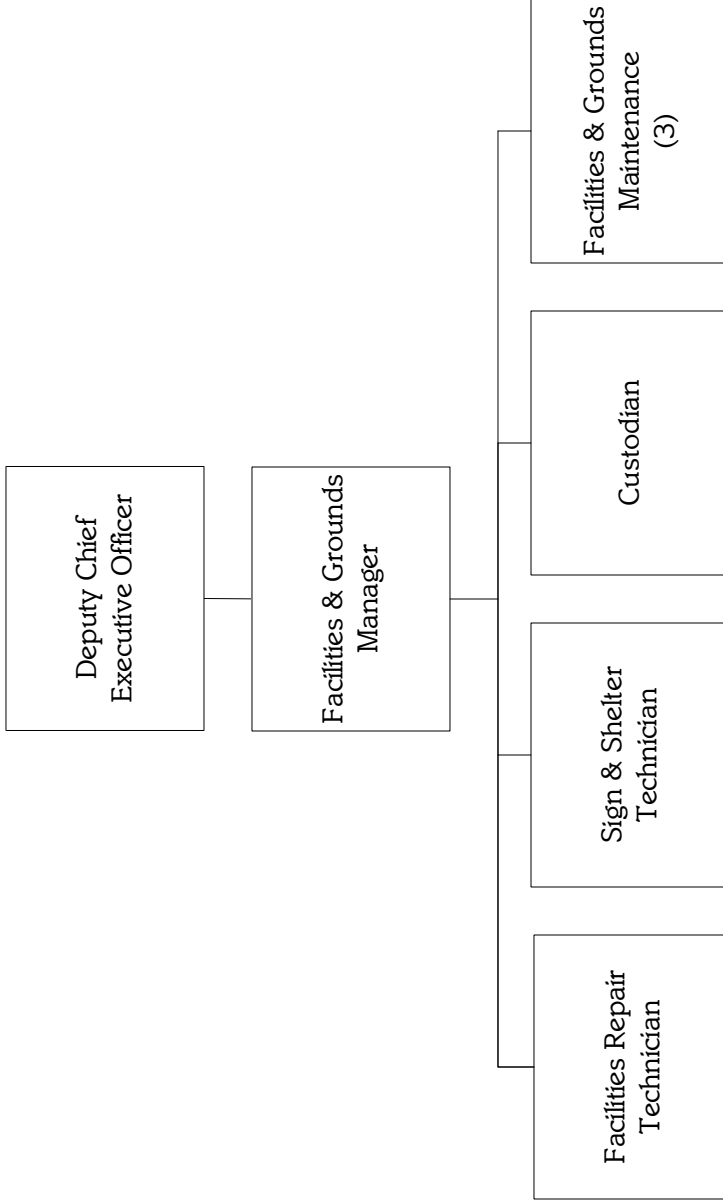


# Customer Experience Department



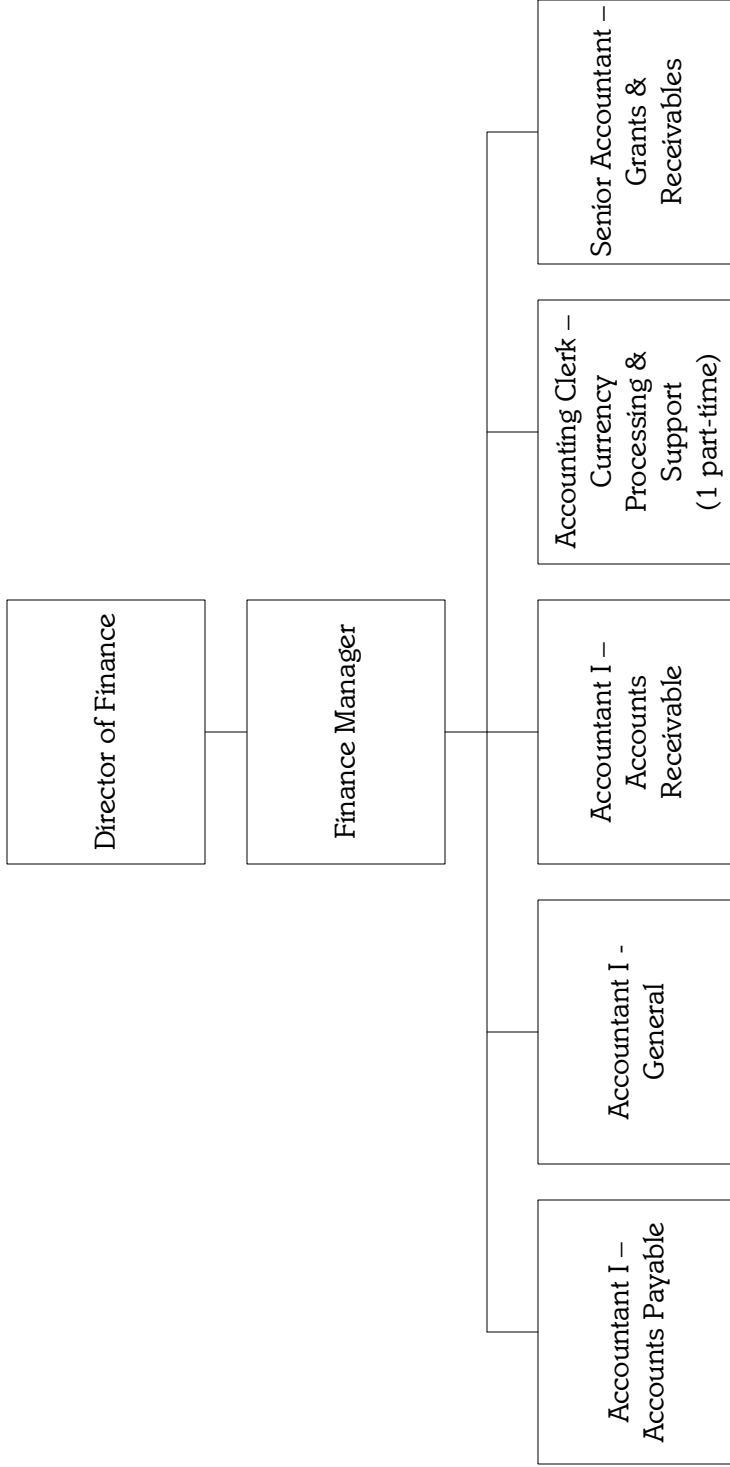
All positions are full time unless otherwise noted.

# Facilities & Grounds Department



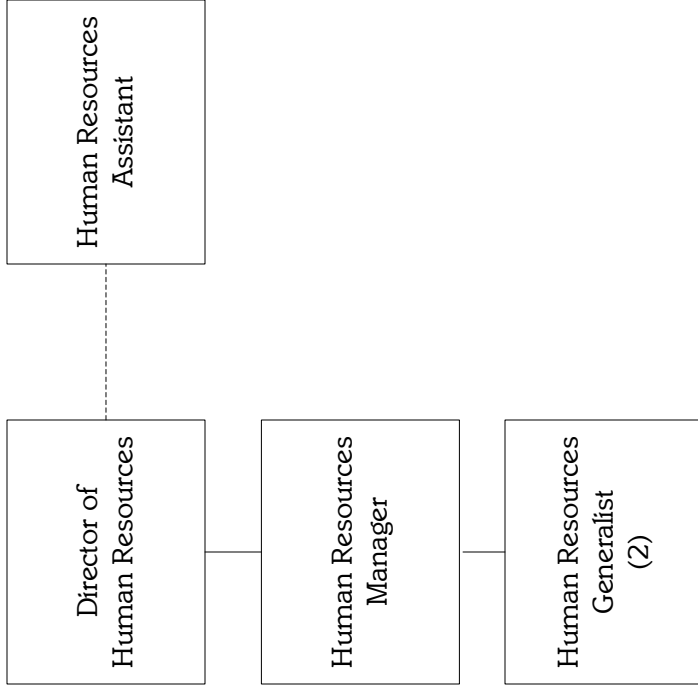
All positions are full time unless otherwise noted.

# Finance Department



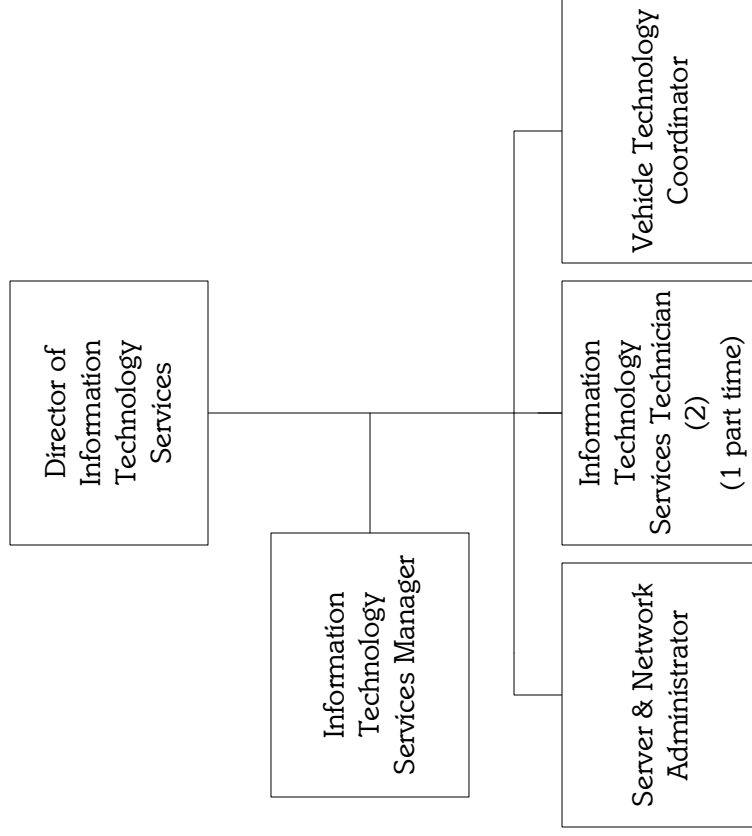
All positions are full time unless otherwise noted.

# Human Resources Department



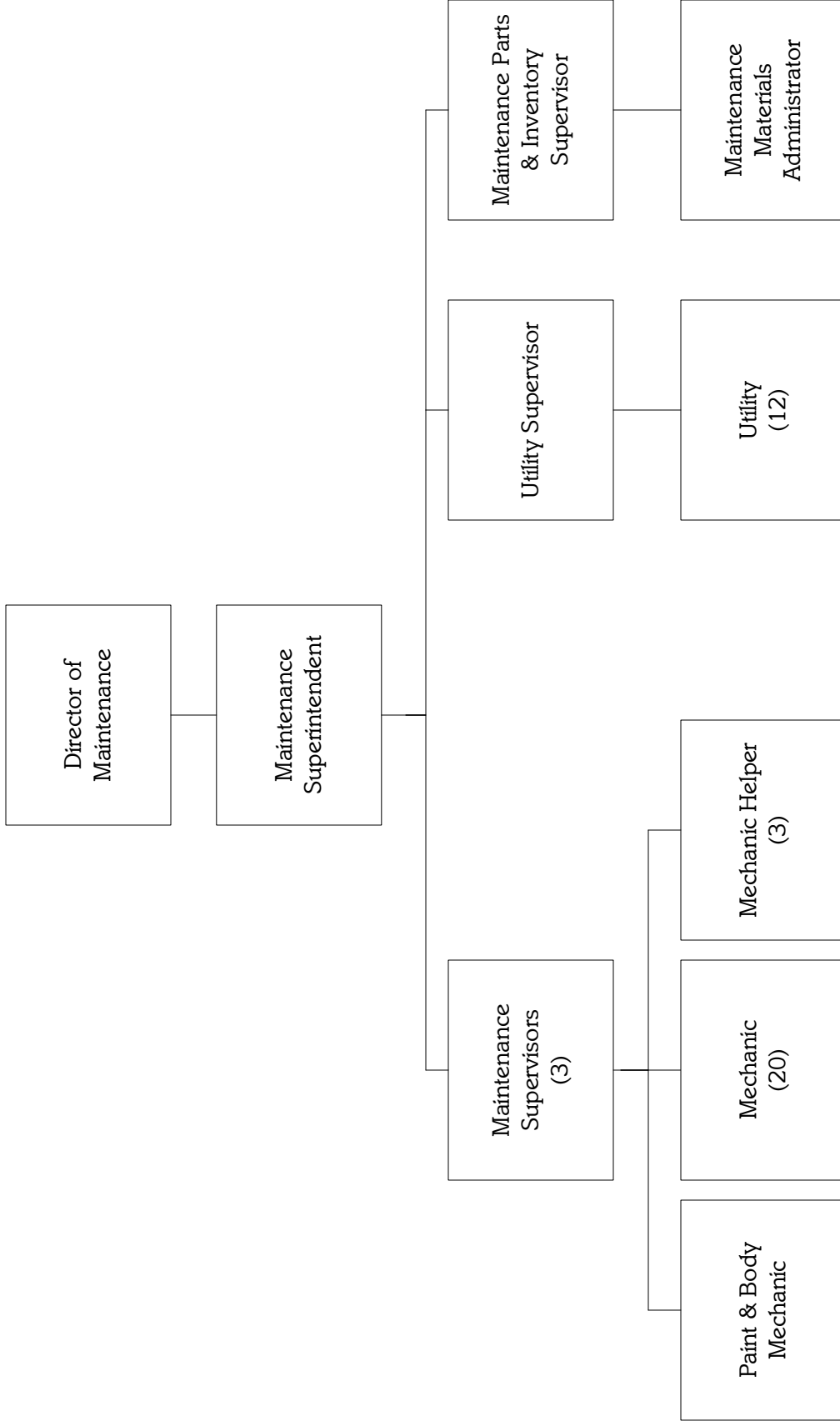
All positions are full time unless otherwise noted.

# Information Technology Services Department



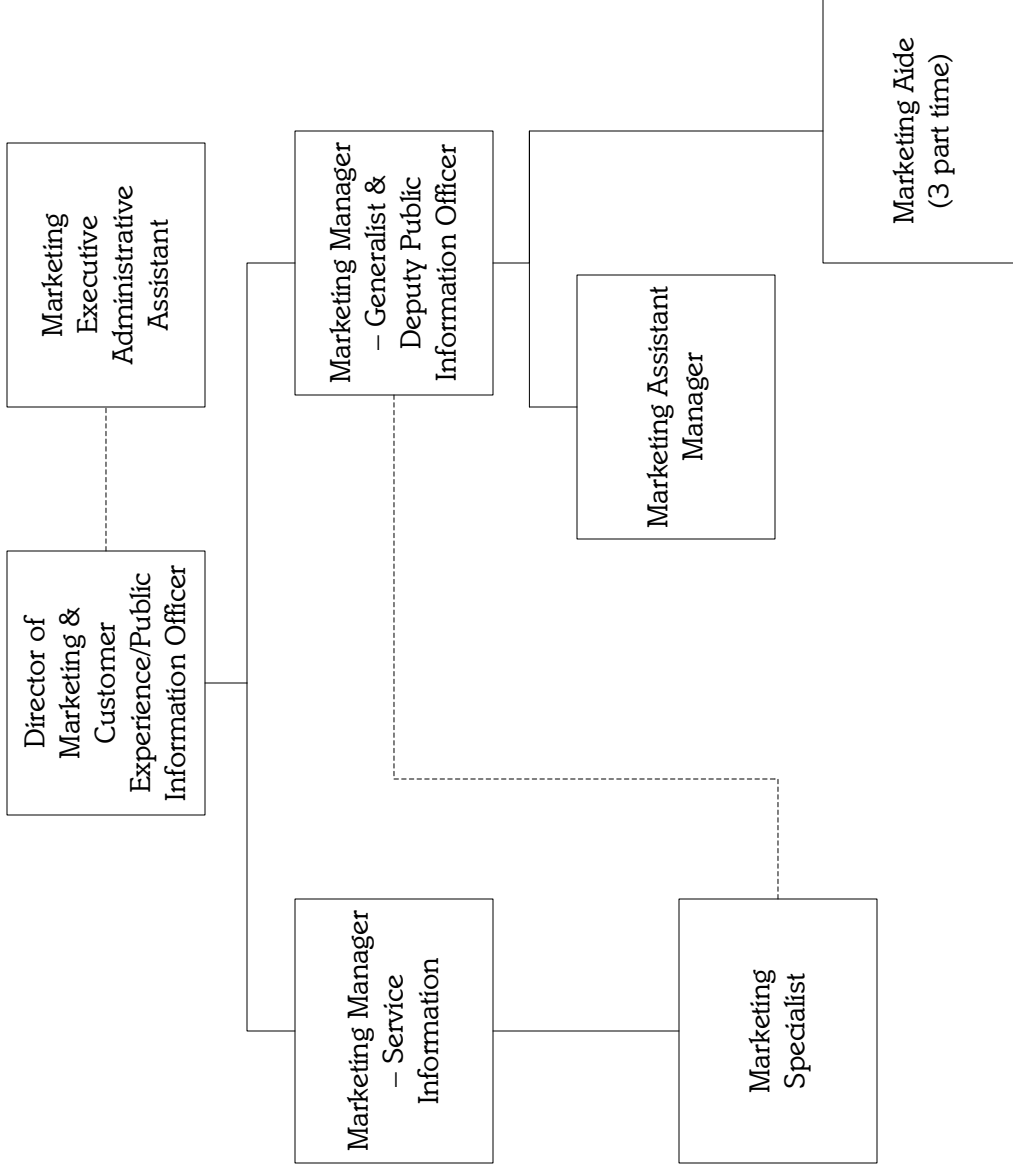
All positions are full time unless otherwise noted.

# Maintenance Department



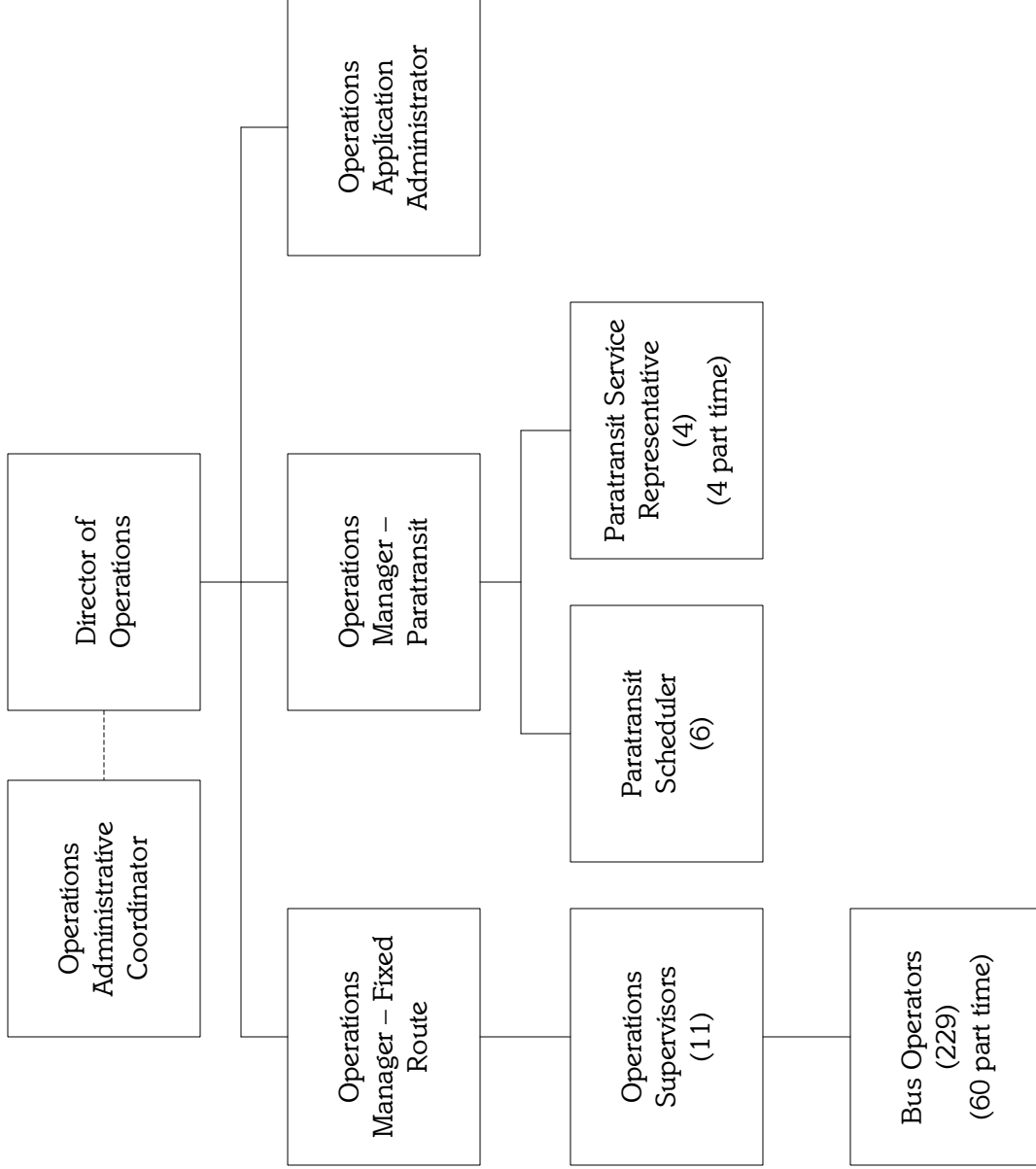
All positions are full time unless otherwise noted.

# Marketing Department



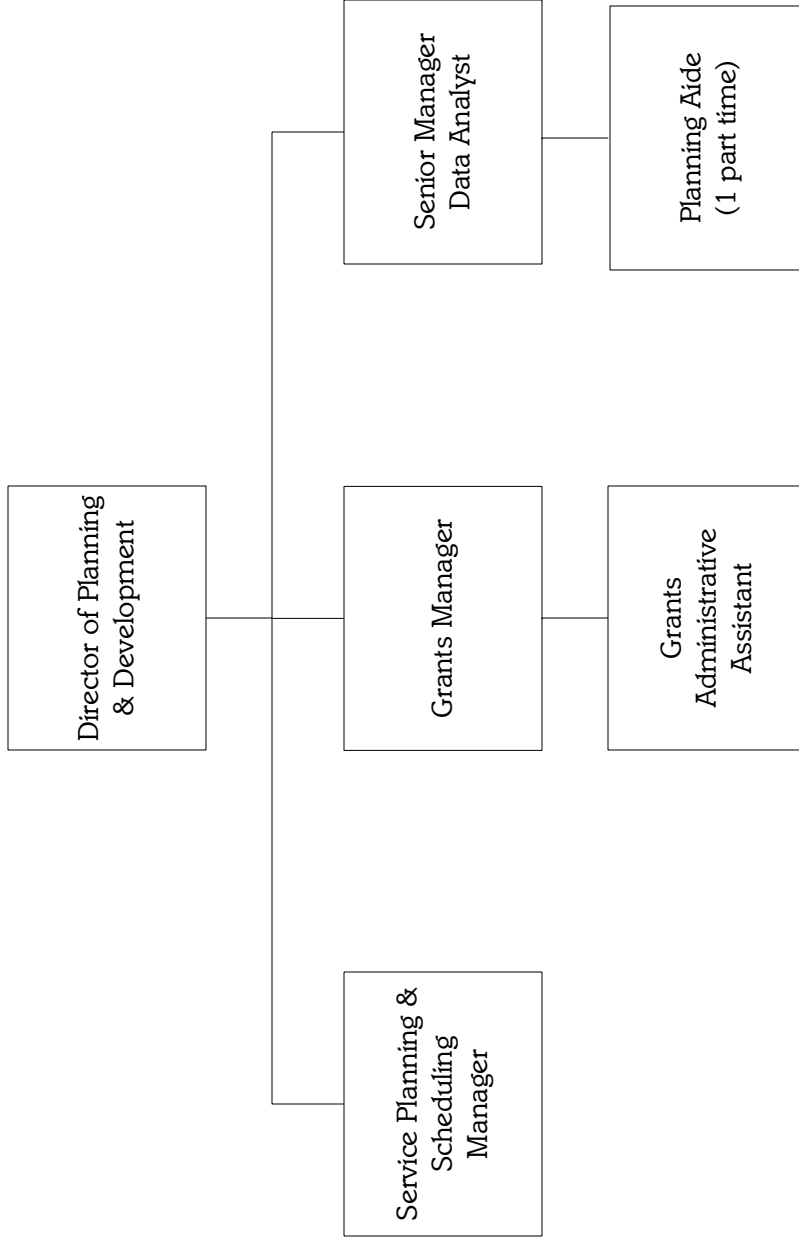
All positions are full time unless otherwise noted.

# Operations Department



All positions are full time unless otherwise noted.

# Planning & Development Department



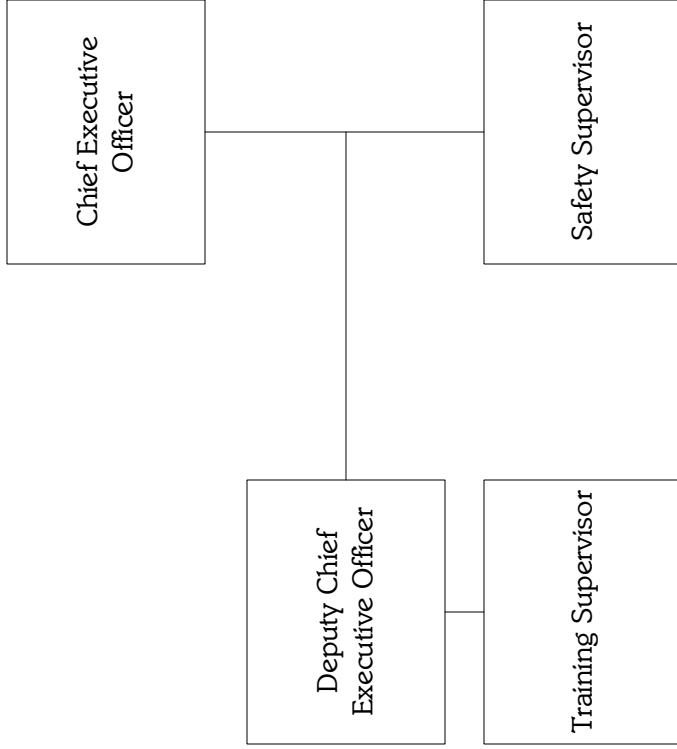
All positions are full time unless otherwise noted.

# Purchasing & Contracts Department



All positions are full time unless otherwise noted.

# Safety & Training Department



All positions are full time unless otherwise noted.

# **SECTION 5**

## **GOALS AND OBJECTIVES**

# 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.

## **Goal No. 1**

### **Regional Mobility**

Facilitate seamless and innovative multimodal transportation solutions throughout the tri-county area.

- To ensure ongoing taxpayer support of CATA by effectively communicating the value of the region's investment in public transportation and transparently stewarding public funds, resulting in voter passage of our millages.
- To identify and respond to mobility opportunities.
- To pursue and nurture key partnerships in the tri-county region.
- To identify and reduce or eliminate barriers to ridership.
- To explore and implement small-scale services.

## **Goal No. 2**

### **Customer Experience Excellence**

Employ best practices that lead to new and returning customers.

- To enhance CATA's ability to engage customers.
- To improve the reliability of our services.

## **Goal No. 3**

### **Organizational Strength**

Promote organization-wide efficiency and effectiveness. Lead by example toward continuous improvement.

- To commit to continuous improvement through process orientation.
- To work more collaboratively across department lines.
- To provide a fiscally sustainable financial approach.
- To empower the Board to serve as ambassadors of the strategic plan.
- To identify regional priorities for partnering.
- To implement sustainable business practices and operations.
- To implement measurable strategies and tactics to ensure workplace diversity, equity and inclusion.

## **Goal No. 4**

### **Community Partnership**

Exhibit responsible leadership through community engagement and public service.

- To improve our community's quality of life by helping to make it a great place to live, work and play.
- To build CATA's reputation by supporting community partners, creating goodwill and giving back to our community.
- To build stronger relationships and help increase partners' effectiveness.

## **Goal No. 5**

### **Dynamic Workplace**

Create a meaningful workplace that engages, empowers and values its employees.

- To practice a culture of transparency.
- To strive to become an employer of choice in the capital region.
- To welcome challenges as an opportunity to improve service. Think, problem-solve, innovate and channel energy into positive solutions.
- To acknowledge areas of improvement to cultivate best practices as we build on existing successes.
- To create a culture that values and celebrates diversity, equity and inclusion.

## **Action Item – FY 2023 Budget Approval**

At CATA's August 17, 2022, Board of Directors meeting, a public hearing will be held on the FY 2023 budget and the 2022 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 2023, upon which a public hearing was held at a regular meeting of the Board on August 17, 2022, is adopted as the general appropriation of total revenues of the Authority to defray expenditures and meet liabilities in FY 2023 (October 1, 2022, through September 30, 2023).
2. In accordance with the Truth in Budgeting Act, the Board states that the Authority's levy for 2022 of 3.007 mills of ad valorem property taxes as provided for in the Budget and authorized by resolution adopted on August 17, 2022, 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 2023, are approved.

## **Action Item – 2022 Property Tax Levy**

At CATA's August 17, 2022, Board of Directors meeting, a public hearing will be held on the FY 2023 budget and the 2022 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 2022 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 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.

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\* 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.

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Adopted: 2-9-84  
Amended: 5-18-94  
11-16-05  
2-15-12

# **SECTION 6**

**FY 2023**

**OPERATING BUDGET**

# Fiscal 2023 Operating Budget

	2023 Budget	2022 Budget	Variance 2023 v 2022	% Var 2023 vs 2022	2021 Actual	Variance 2023 v 2021	% Var 2023 vs 2021
<b>Revenues</b>							
Farebox	\$ 1,839,864	\$ 1,795,000	\$ 44,864	3 %	\$ 1,595,110	\$ 244,754	15 %
Service Contracts	3,886,496	3,815,000	71,496	2 %	1,611,457	2,275,039	141 %
Property Taxes	24,463,000	23,707,505	755,495	3 %	23,548,973	914,027	4 %
State Revenue	16,026,396	17,140,000	(1,113,604)	(7) %	17,294,104	(1,267,708)	(7) %
Federal Revenue	13,695,996	8,680,000	5,015,996	58 %	13,166,979	529,017	4 %
Other Revenue	483,405	590,000	(106,595)	(18) %	517,108	(33,703)	(7) %
<b>Total Revenues</b>	<b>\$ 60,395,157</b>	<b>\$ 55,727,505</b>	<b>\$ 4,667,652</b>	<b>8 %</b>	<b>\$ 57,733,731</b>	<b>\$ 2,661,426</b>	<b>5 %</b>

<b>Expenses</b>							
Salaries and Wages	\$ 25,162,582	\$ 22,402,000	\$ 2,760,582	12 %	\$ 19,148,779	\$ 6,013,803	31 %
Temporary Help	351,600	82,000	269,600	329 %	331,125	20,475	6 %
Payroll Taxes	2,279,618	1,890,197	389,421	21 %	1,584,235	695,383	44 %
Pension Expense	916,000	1,650,000	(734,000)	(44) %	(1,096,583)	2,012,583	(184) %
Fringe Benefit Insurance Plans	5,085,000	5,365,000	(280,000)	(5) %	4,111,424	973,576	24 %
Fringe Benefit Insurance Plans - Retirees	4,448,500	1,598,000	2,850,500	178 %	10,009,057	(5,560,557)	(56) %
Employee Paid Time Off	1,900,000	1,645,000	255,000	16 %	1,826,415	73,585	4 %
Other Fringe Benefits	129,000	48,500	80,500	166 %	118,165	10,835	9 %
Worker's Compensation Insurance	400,000	250,000	150,000	60 %	473,611	(73,611)	(16) %
Other Human Resource Expenses	100,000	75,000	25,000	33 %	73,501	26,499	36 %
Uniforms/Work Clothing	235,200	177,500	57,700	33 %	145,118	90,082	62 %
Tool Allowance	16,500	16,500	-	0 %	13,267	3,233	24 %
Professional and Technical Service	229,600	215,000	14,600	7 %	171,641	57,959	34 %
Computer Services and License Fees	1,320,000	1,402,400	(82,400)	(6) %	1,040,540	279,460	27 %
Advertising Media and Production	521,100	475,000	46,100	10 %	180,947	340,153	188 %
Marketing Promotions and Sponsorships	79,500	70,000	9,500	14 %	224,463	(144,963)	(65) %
Building and Grounds Maintenance	447,600	407,500	40,100	10 %	531,449	(83,849)	(16) %
Contracted Services	1,011,600	659,400	352,200	53 %	470,668	540,932	115 %
Shelter and Signs Maintenance	12,000	7,500	4,500	60 %	22,169	(10,169)	(46) %
Security Services	612,000	685,000	(73,000)	(11) %	466,738	145,262	31 %
Bank Fees	84,000	80,000	4,000	5 %	69,019	14,981	22 %
Audit Fees	78,000	75,000	3,000	4 %	79,620	(1,620)	(2) %
Legal Fees	192,000	150,000	42,000	28 %	207,715	(15,715)	(8) %
Fuel and Fluids	2,288,400	1,801,000	487,400	27 %	1,702,439	585,961	34 %
Tires and Tubes	156,000	166,000	(10,000)	(6) %	173,464	(17,464)	(10) %
Materials and Supplies - Vehicles	1,128,000	1,425,000	(297,000)	(21) %	1,013,475	114,525	11 %
Materials and Supplies - Building and Grounds	194,700	187,500	7,200	4 %	73,082	121,618	166 %
Materials and Supplies - Shelters	12,000	10,000	2,000	20 %	27,464	(15,464)	(56) %
Materials and Supplies - Miscellaneous	167,023	91,500	75,523	83 %	118,431	48,592	41 %
Pandemic Related Supplies	488,400	223,000	265,400	119 %	861,310	(372,910)	(43) %
Office Supplies	109,884	109,000	884	1 %	56,814	53,070	93 %
Printing Supplies	122,004	122,000	4	0 %	85,739	36,265	42 %
Program Materials	162,000	156,100	5,900	4 %	53,710	108,290	202 %
Postage and Shipping Expenses	47,620	42,100	5,520	13 %	44,515	3,105	7 %

## Fiscal 2023 Operating Budget

Utilities: Phone	212,400	197,500	14,900	8 %	166,228	46,173	8 %
Utilities: Electric	337,200	328,000	9,200	3 %	293,159	44,041	15 %
Utilities: Water and Sewer	112,800	112,000	800	1 %	96,033	16,767	17 %
Utilities: Steam Power	18,000	18,000	-	0 %	15,651	2,349	15 %
Utilities: Natural Gas	235,080	203,600	31,480	15 %	128,349	106,731	83 %
Trash Collection	12,240	11,100	1,140	10 %	9,773	2,467	25 %
Property and Liability Insurance	1,068,000	1,040,000	28,000	3 %	695,997	372,003	53 %
Contracted Spec-Tran Service	7,800,000	7,819,000	(19,000)	(0) %	7,102,539	697,461	10 %
Contracted Rural Service	1,200,000	1,088,000	112,000	10 %	1,040,883	159,117	10 %
Dues and Subscriptions	152,624	134,550	18,074	13 %	159,672	(7,048)	(4) %
Training and Meetings	271,500	246,600	24,900	10 %	116,862	154,638	132 %
Leases and Rentals	60,600	65,000	(4,400)	(7) %	47,360	13,240	28 %
Other Miscellaneous Expenses	4,920	4,250	670	16 %	562,282	(557,362)	(99) %
Other Ineligible Expenses	116,280	128,100	(11,820)	(9) %	131,760	(15,480)	(12) %
<b>Total Operating Expenses</b>	<b>\$ 62,089,075</b>	<b>\$ 55,155,397</b>	<b>\$ 6,933,678</b>	<b>13 %</b>	<b>\$ 54,980,071</b>	<b>\$ 7,109,004</b>	<b>13 %</b>
<b>Net Change in Financial Position</b>	<b>\$ (1,693,918)</b>	<b>\$ 572,108</b>	<b>\$ (2,266,026)</b>	<b>(396) %</b>	<b>\$ 2,753,659</b>	<b>\$ (4,447,578)</b>	<b>(162) %</b>

**SECTION 7**  
**FY 2023**  
**DEPARTMENTAL**  
**ANALYSIS**

# Fiscal 2023 Departmental Analysis

## Department: Admin – Board

	2023 Budget	2022 Budget	Variance 2023 v 2022	% Var 2023 vs 2022	2021 Actual	Variance 2023 v 2021	% Var 2023 vs 2021	Ref. No.
Training and Meetings	\$ 15,000	\$ 15,000	\$ -	0.00 %	\$ 975	\$ 14,025	1.438,46 %	
<b>Total Admin - Board</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>0.00 %</b>	<b>\$ 975</b>	<b>\$ 14,025</b>	<b>1,438.46 %</b>	

## Department: Admin – Customer Experience

	2023 Budget	2022 Budget	Variance 2023 v 2022	% Var 2023 vs 2022	2021 Actual	Variance 2023 v 2021	% Var 2023 vs 2021	Ref. No.
Salaries and Wages	\$ 512,000	\$ 478,000	\$ 34,000	7.11 %	\$ 372,513	\$ 139,487	37.44 %	2
Temporary Help	-	-	-	0.00 %	146,684	(146,684)	(100.00) %	
Payroll Taxes	47,421	41,347	6,074	14.69 %	31,855	15,566	48.86 %	1
Other Fringe Benefits	-	-	-	0.00 %	699	(699)	(100.00) %	
Uniforms/Work Clothing	5,400	5,000	400	8.00 %	7,375	(1,975)	(26.78) %	
Professional and Technical Service	-	-	-	0.00 %	793	(793)	(100.00) %	
Marketing Promotions and Sponsorships	1,500	-	1,500	0.00 %	30	1,470	4,819.65 %	
Contracted Services	72,000	-	72,000	0.00 %	20,287	51,713	254.90 %	35
Security Services	612,000	685,000	(73,000)	(10.66) %	466,738	145,262	31.12 %	15, 35
Materials and Supplies - Miscellaneous	-	-	-	0.00 %	30	(30)	(100.00) %	
Office Supplies	24,000	10,000	14,000	140.00 %	4,306	19,694	457.31 %	17
Training and Meetings	21,600	20,000	1,600	8.00 %	8,472	13,128	154.96 %	
Leases and Rentals	27,600	26,500	1,100	4.15 %	20,930	6,670	31.87 %	5
Other Ineligible Expenses	2,400	2,000	400	20.00 %	5,028	(2,628)	(52.27) %	25
<b>Total Admin - Customer Experience</b>	<b>\$ 1,325,921</b>	<b>\$ 1,267,847</b>	<b>\$ 58,074</b>	<b>4.58 %</b>	<b>\$ 1,085,742</b>	<b>\$ 240,179</b>	<b>22.12 %</b>	

## Department: Admin – Executive Office

	2023 Budget	2022 Budget	Variance 2023 v 2022	% Var 2023 vs 2022	2021 Actual	Variance 2023 v 2021	% Var 2023 vs 2021	Ref. No.
Salaries and Wages	\$ 533,100	\$ 515,000	\$ 18,100	3.51 %	\$ 442,124	\$ 90,976	20.58 %	2
Payroll Taxes	49,376	44,547	4,829	10.84 %	31,635	17,741	56.08 %	1
Professional and Technical Service	51,600	50,000	1,600	3.20 %	607	50,993	8,400.82 %	
Contracted Services	-	-	-	0.00 %	5,968	(5,968)	(100.00) %	
Legal Fees	192,000	150,000	42,000	28.00 %	207,632	(15,632)	(7.53) %	23
Office Supplies	1,800	1,500	300	20.00 %	1,625	175	10.78 %	17
Postage and Shipping Expenses	600	500	100	20.00 %	1,046	(446)	(42.62) %	
Dues and Subscriptions	80,000	80,000	-	0.00 %	54,490	25,510	46.81 %	3
Training and Meetings	40,000	40,000	-	0.00 %	13,190	26,810	67.02 %	
Other Miscellaneous Expenses	2,400	2,000	400	20.00 %	25	2,375	9,500.00 %	
Other Ineligible Expenses	6,000	5,000	1,000	20.00 %	5,125	875	17.08 %	25
<b>Total Admin - Executive Office</b>	<b>\$ 956,876</b>	<b>\$ 888,547</b>	<b>\$ 68,329</b>	<b>7.69 %</b>	<b>\$ 763,466</b>	<b>\$ 193,410</b>	<b>25.33 %</b>	

# Fiscal 2023 Departmental Analysis

## Department: Admin – Finance

	2023 Budget	2022 Budget	Variance 2023 v 2022	% Var 2023 vs 2022	2021 Actual	Variance 2023 v 2021	% Var 2023 vs 2021	Ref. No.
Salaries and Wages	\$ 395,000	\$ 452,000	\$(57,000)	(12.61) %	\$ 415,049	\$(20,049)	(4.83) %	2
Temporary Help	60,000	-	60,000	0.00 %	79,096	(19,096)	(24.14) %	
Payroll Taxes	36,585	39,098	\$(2,513)	(6.43) %	34,018	2,567	7.55 %	1
Other Fringe Benefits	-	-	-	0.00 %	663	(663)	(100.00) %	
Professional and Technical Service	60,000	50,000	10,000	20.00 %	63,156	(3,156)	(5.00) %	6
Computer Services and License Fees	-	-	-	0.00 %	840	(840)	(100.00) %	
Contracted Services	36,000	30,000	6,000	20.00 %	67,231	(31,231)	(46.45) %	7
Bank Fees	84,000	80,000	4,000	5.00 %	68,940	15,060	21.85 %	
Audit Fees	78,000	75,000	3,000	4.00 %	79,620	(1,620)	(2.03) %	8
Office Supplies	4,200	4,000	200	5.00 %	3,115	1,085	34.82 %	17
Postage and Shipping Expenses	720	600	120	20.00 %	388	332	85.61 %	
Dues and Subscriptions	1,200	1,000	200	20.00 %	969	231	23.85 %	
Training and Meetings	6,000	6,000	-	0.00 %	432	5,568	1,288.89 %	
Leases and Rentals	24,000	-	24,000	0.00 %	-	24,000	0.00 %	40
Other Miscellaneous Expenses	120	-	120	0.00 %	67	53	79.67 %	
Other Ineligible Expenses	240	-	240	0.00 %	267	(27)	(10.25) %	25
<b>Total Admin - Finance</b>	<b>\$ 786,065</b>	<b>\$ 737,698</b>	<b>\$ 48,367</b>	<b>6.56 %</b>	<b>\$ 813,851</b>	<b>\$(27,786)</b>	<b>(3.41) %</b>	

## Department: Admin – Human Resources

	2023 Budget	2022 Budget	Variance 2023 v 2022	% Var 2023 vs 2022	2021 Actual	Variance 2023 v 2021	% Var 2023 vs 2021	Ref. No.
Salaries and Wages	\$ 362,000	\$ 272,000	\$ 90,000	33.09 %	\$ 265,137	\$ 96,863	36.53 %	2
Temporary Help	120,000	-	120,000	0.00 %	24,833	95,167	383.22 %	36
Payroll Taxes	33,528	23,528	10,000	42.50 %	20,991	12,537	59.73 %	1
Other Human Resource Expenses	-	-	-	0.00 %	7,384	(7,384)	(100.00) %	
Professional and Technical Service	78,000	75,000	3,000	4.00 %	86,752	(8,752)	(10.09) %	
Advertising Media and Production	41,100	5,000	36,100	722.00 %	3,440	37,660	1,094.70 %	4
Contracted Services	36,000	25,000	11,000	44.00 %	48,767	(12,767)	(26.18) %	22
Legal Fees	-	-	-	0.00 %	83	(83)	(100.00) %	
Pandemic-Related Supplies	-	-	-	0.00 %	300	(300)	(100.00) %	
Office Supplies	5,400	5,000	400	8.00 %	8,450	(3,050)	(36.09) %	17
Postage and Shipping Expenses	-	-	-	0.00 %	98	(98)	(100.00) %	
Dues and Subscriptions	1,020	1,000	20	2.00 %	673	347	51.58 %	
Training and Meetings	8,400	8,000	400	5.00 %	2,067	6,333	306.44 %	
Other Ineligible Expenses	1,200	1,000	200	20.00 %	3,005	(1,805)	(60.06) %	25
<b>Total Admin - Human Resources</b>	<b>\$ 686,648</b>	<b>\$ 415,528</b>	<b>\$ 271,120</b>	<b>65.25 %</b>	<b>\$ 471,978</b>	<b>\$(214,670)</b>	<b>45.48 %</b>	

# Fiscal 2023 Departmental Analysis

## Department: Admin – Information Technology

	2023 Budget	2022 Budget	Variance 2023 v 2022	% Var 2023 vs 2022	2021 Actual	Variance 2023 v 2021	% Var 2023 vs 2021	Ref. No.
Salaries and Wages	\$ 428,000	\$ 394,000	\$ 34,000	8.63 %	\$ 355,740	\$ 72,260	20.31 %	2
Payroll Taxes	39,642	34,081	5,561	16.32 %	28,338	11,304	39.89 %	1
Computer Services and License Fees	1,320,000	1,400,000	(80,000)	(5.71) %	1,039,700	280,300	26.96 %	9
Contracted Services	5,400	5,000	400	8.00 %	6,136	(736)	(11.99) %	
Materials and Supplies - Miscellaneous	104,419	50,000	54,419	108.84 %	81,994	22,425	27.35 %	
Office Supplies	30,000	25,000	5,000	20.00 %	14,586	15,414	105.68 %	17
Printing Supplies	-	-	-	0.00 %	197	(197)	(100.00) %	
Postage and Shipping Expenses	300	-	300	0.00 %	2,539	(2,239)	(88.18) %	
Training and Meetings	12,000	8,000	4,000	50.00 %	66,795	(54,795)	(82.03) %	
Leases and Rentals	2,400	2,000	400	20.00 %	-	2,400	0.00 %	
Other Ineligible Expenses	2,400	-	2,400	0.00 %	41	2,359	5,812.79 %	25
<b>Total Admin - Information Technology</b>	<b>\$ 1,944,561</b>	<b>\$ 1,918,081</b>	<b>\$ 26,480</b>	<b>1.38 %</b>	<b>\$ 1,596,063</b>	<b>\$ 348,498</b>	<b>(15.29) %</b>	

## Department: Admin – Marketing

	2023 Budget	2022 Budget	Variance 2023 v 2022	% Var 2023 vs 2022	2021 Actual	Variance 2023 v 2021	% Var 2023 vs 2021	Ref. No.
Salaries and Wages	\$ 416,000	\$ 474,000	\$ (58,000)	(12.24) %	\$ 392,470	\$ 23,530	6.00 %	2
Temporary Help	120,000	-	120,000	0.00 %	24,947	95,053	381.02 %	36
Payroll Taxes	38,530	41,001	(2,471)	(6.03) %	32,318	6,212	19.22 %	1
Other Fringe Benefits	-	-	-	0.00 %	10,915	(10,915)	(100.00) %	
Computer Services and License Fees	-	2,400	(2,400)	(100.00) %	-	-	0.00 %	
Advertising Media and Production	480,000	468,000	12,000	2.56 %	164,187	315,813	192.35 %	24
Marketing Promotions and Sponsorships	78,000	70,000	8,000	11.43 %	224,432	(146,432)	(65.25) %	24
Contracted Services	120,000	91,900	28,100	30.58 %	48,089	71,911	149.54 %	24
Materials and Supplies - Miscellaneous	-	-	-	0.00 %	1,082	(1,082)	(100.00) %	
Office Supplies	24,000	25,000	(1,000)	(4.00) %	4,985	19,015	381.41 %	17
Printing Supplies	120,000	120,000	-	0.00 %	85,050	34,950	41.09 %	24
Program Materials	162,000	156,100	5,900	3.78 %	53,710	108,290	201.62 %	24
Postage and Shipping Expenses	40,000	30,000	10,000	33.33 %	762	39,238	5,151.48 %	24
Dues and Subscriptions	67,800	50,600	17,200	33.99 %	47,695	20,105	42.15 %	
Training and Meetings	10,200	9,600	600	6.25 %	3,800	6,400	168.39 %	
Leases and Rentals	-	-	-	0.00 %	9,966	(9,966)	(100.00) %	
Other Ineligible Expenses	102,000	88,100	13,900	15.78 %	68,505	33,495	48.89 %	25
<b>Total Admin - Marketing</b>	<b>\$ 1,778,530</b>	<b>\$ 1,626,701</b>	<b>\$ 151,829</b>	<b>9.33 %</b>	<b>\$ 1,172,914</b>	<b>\$ 605,616</b>	<b>51.63 %</b>	

# Fiscal 2023 Departmental Analysis

## Department: Admin – Planning & Development

	2023 Budget	2022 Budget	Variance 2023 v 2022	% Var 2023 vs 2022	2021 Actual	Variance 2023 v 2021	% Var 2023 vs 2021	Ref. No.
Salaries and Wages	\$ 409,000	\$ 353,000	\$ 56,000	15.86 %	\$ 343,592	\$ 65,408	19.04 %	2
Temporary Help	48,000	82,000	(34,000)	(41.46) %	8,709	39,291	451.18 %	26
Payroll Taxes	37,882	30,534	7,348	24.06 %	29,134	8,748	30.03 %	1
Other Fringe Benefits	-	-	-	0.00 %	16,000	(16,000)	(100.00) %	
Advertising Media and Production	-	-	-	0.00 %	1,460	(1,460)	(100.00) %	
Contracted Services	48,000	-	48,000	0.00 %	70,524	(22,524)	(31.94) %	
Office Supplies	1,200	500	700	140.00 %	115	1,085	943.93 %	17
Dues and Subscriptions	1,800	1,000	800	80.00 %	430	1,370	318.70 %	
Training and Meetings	15,000	15,000	-	0.00 %	-	15,000	0.00 %	
<b>Total Admin - Planning &amp; Development</b>	<b>\$ 560,882</b>	<b>\$ 482,034</b>	<b>\$ 78,848</b>	<b>16.36 %</b>	<b>\$ 469,963</b>	<b>\$ 90,919</b>	<b>14.66 %</b>	

## Department: Admin – Purchasing

	2023 Budget	2022 Budget	Variance 2023 v 2022	% Var 2023 vs 2022	2021 Actual	Variance 2023 v 2021	% Var 2023 vs 2021	Ref. No.
Salaries and Wages	\$ 190,000	\$ 172,000	\$ 18,000	10.47 %	\$ 133,418	\$ 56,582	42.41 %	2
Payroll Taxes	17,598	14,878	2,720	18.28 %	10,459	7,139	68.26 %	1
Professional and Technical Service	-	-	-	0.00 %	1,144	(1,144)	(100.00) %	
Contracted Services	6,000	5,000	1,000	20.00 %	7,444	(1,444)	(19.40) %	
Materials and Supplies - Building and Grounds	-	-	-	0.00 %	36	(36)	(100.00) %	
Office Supplies	600	500	100	20.00 %	(802)	1,402	(174.80) %	17
Dues and Subscriptions	300	200	100	50.00 %	180	120	66.67 %	
Training and Meetings	5,400	5,000	400	8.00 %	-	5,400	0.00 %	
<b>Total Admin - Purchasing</b>	<b>\$ 219,898</b>	<b>\$ 197,578</b>	<b>\$ 22,320</b>	<b>11.30 %</b>	<b>\$ 151,878</b>	<b>\$ 68,020</b>	<b>44.79 %</b>	

## Department: Admin – Safety

	2023 Budget	2022 Budget	Variance 2023 v 2022	% Var 2023 vs 2022	2021 Actual	Variance 2023 v 2021	% Var 2023 vs 2021	Ref. No.
Salaries and Wages	\$ 130,000	\$ 131,000	\$ (1,000)	(0.76) %	\$ 154,945	\$ (24,945)	(16.10) %	2
Payroll Taxes	12,041	11,331	710	6.27 %	13,037	(996)	(7.64) %	1
Contracted Services	36,000	35,000	1,000	2.86 %	-	36,000	0.00 %	
Materials and Supplies - Miscellaneous	-	-	-	0.00 %	80	(80)	(100.00) %	
Pandemic-Related Supplies	6,000	3,000	3,000	100.00 %	2,240	3,760	167.86 %	
Office Supplies	6,000	500	5,500	1,100.00 %	6,114	(114)	(1.86) %	17
Dues and Subscriptions	-	250	(250)	(100.00) %	-	-	0.00 %	
Training and Meetings	6,000	2,000	4,000	200.00 %	1,979	4,021	203.17 %	
<b>Total Admin - Safety</b>	<b>\$ 196,041</b>	<b>\$ 183,081</b>	<b>\$ 12,960</b>	<b>7.08 %</b>	<b>\$ 178,395</b>	<b>\$ 17,646</b>	<b>0.31 %</b>	

# Fiscal 2023 Departmental Analysis

## Department: Facilities - Administration

	2023 Budget	2022 Budget	Variance 2023 v 2022	% Var 2023 vs 2022	2021 Actual	Variance 2023 v 2021	% Var 2023 vs 2021	Ref. No.
Salaries and Wages	\$ 352,000	\$ 318,000	\$ 34,000	10.69 %	\$ 310,848	\$ 41,152	13.24 %	2
Temporary Help	3,600	-	3,600	0.00 %	806	2,794	346.43 %	
Payroll Taxes	32,602	27,507	5,095	18.52 %	25,160	7,442	29.58 %	1
Uniforms/Work Clothing	1,800	1,500	300	20.00 %	2,711	(911)	(33.61) %	
Professional and Technical Service	-	-	-	0.00 %	603	(603)	(100.00) %	
Building and Grounds Maintenance	18,000	101,000	(83,000)	(82.18) %	206,485	(188,485)	(91.28) %	12
Contracted Services	240,000	232,000	8,000	3.45 %	68,372	171,628	251.02 %	
Shelter and Signs Maintenance	12,000	7,500	4,500	60.00 %	22,169	(10,169)	(45.87) %	
Materials and Supplies - Building and Grounds	-	161,000	(161,000)	(100.00) %	60,809	(60,809)	(100.00) %	12
Materials and Supplies - Shelters	12,000	10,000	2,000	20.00 %	27,464	(15,464)	(56.31) %	
Materials and Supplies - Miscellaneous	22,200	22,500	(300)	(1.33) %	22,578	(378)	(1.67) %	
Pandemic-Related Supplies	-	15,000	(15,000)	(100.00) %	62,091	(62,091)	(100.00) %	
Postage and Shipping Expenses	-	-	-	0.00 %	72	(72)	(100.00) %	
Utilities: Electric	-	268,000	(268,000)	(100.00) %	240,355	(240,355)	(100.00) %	12
Utilities: Water and Sewer	-	100,000	(100,000)	(100.00) %	84,699	(84,699)	(100.00) %	12
Utilities: Natural Gas	-	185,000	(185,000)	(100.00) %	119,106	(119,106)	(100.00) %	12
Trash Collection	-	8,600	(8,600)	(100.00) %	7,703	(7,703)	(100.00) %	12
Training and Meetings	-	2,500	(2,500)	(100.00) %	-	-	0.00 %	12
Other Ineligible Expenses	2,040	2,000	40	2.00 %	380	1,660	436.53 %	25
<b>Total Facilities - Administration</b>	<b>\$ 696,242</b>	<b>\$ 1,496,107</b>	<b>\$ (765,865)</b>	<b>(51.19) %</b>	<b>\$ 1,262,411</b>	<b>\$ (566,169)</b>	<b>(44.85) %</b>	

## Department: Facilities - CTC

	2023 Budget	2022 Budget	Variance 2023 v 2022	% Var 2023 vs 2022	2021 Actual	Variance 2023 v 2021	% Var 2023 vs 2021	Ref. No.
Building and Grounds Maintenance	\$ 228,000	\$ 217,000	\$ 11,000	5.07 %	\$ 231,871	\$ (3,871)	(1.67) %	10
Contracted Services	30,000	29,500	500	1.69 %	3,542	26,458	746.94 %	11
Materials and Supplies - Building and Grounds	22,800	22,000	800	3.64 %	9,654	13,146	136.17 %	
Pandemic-Related Supplies	-	-	-	0.00 %	520	(520)	(100.00) %	
Office Supplies	-	2,000	(2,000)	(100.00) %	-	-	0.00 %	17
Utilities: Phone	15,600	14,000	1,600	11.43 %	13,982	1,618	11.57 %	
Utilities: Electric	40,800	40,000	800	2.00 %	35,131	5,669	16.14 %	
Utilities: Water and Sewer	12,000	12,000	-	0.00 %	11,334	666	5.87 %	
Utilities: Steam Power	18,000	18,000	-	0.00 %	15,651	2,349	15.01 %	
Utilities: Natural Gas	15,000	14,600	400	2.74 %	6,439	8,561	132.95 %	
Trash Collection	1,800	1,800	-	0.00 %	1,325	475	35.81 %	
<b>Total Facilities - CTC</b>	<b>\$ 384,000</b>	<b>\$ 370,900</b>	<b>\$ 13,100</b>	<b>3.53 %</b>	<b>\$ 329,450</b>	<b>\$ 54,550</b>	<b>16.56 %</b>	

# Fiscal 2023 Departmental Analysis

## Department: Facilities - MMG

	2023 Budget	2022 Budget	Variance 2023 v 2022	% Var 2023 vs 2022	2021 Actual	Variance 2023 v 2021	% Var 2023 vs 2021	Ref. No.
Building and Grounds Maintenance	\$ 93,600	\$ 89,500	\$ 4,100	4.58 %	\$ 93,092	\$ 508	0.55 %	10
Contracted Services	9,000	9,000	-	0.00 %	3,480	5,520	158.65 %	11
Materials and Supplies - Building and Grounds	6,300	4,500	1,800	40.00 %	2,584	3,716	143.78 %	
Pandemic-Related Supplies	-	-	-	0.00 %	480	(480)	(100.00) %	
Utilities: Phone	9,600	9,500	100	1.05 %	8,782	818	9.32 %	
Utilities: Electric	20,400	20,000	400	2.00 %	20,200	200	0.99 %	
Utilities: Natural Gas	4,080	4,000	80	2.00 %	2,804	1,276	45.52 %	
Trash Collection	840	700	140	20.00 %	744	96	12.90 %	
<b>Total Facilities - MMG</b>	<b>\$ 143,820</b>	<b>\$ 137,200</b>	<b>\$ 6,620</b>	<b>4.83 %</b>	<b>\$ 132,166</b>	<b>\$ 11,654</b>	<b>8.82 %</b>	

## Department: Facilities - Tranter

	2023 Budget	2022 Budget	Variance 2023 v 2022	% Var 2023 vs 2022	2021 Actual	Variance 2023 v 2021	% Var 2023 vs 2021	Ref. No.
Building and Grounds Maintenance	\$ 108,000	-	\$ 108,000	0.00 %	-	\$ 108,000	0.00 %	10, 12
Contracted Services	240,000	-	240,000	0.00 %	-	240,000	0.00 %	11, 12
Materials and Supplies - Building and Grounds	165,600	-	165,600	0.00 %	-	165,600	0.00 %	12
Materials and Supplies - Miscellaneous	23,400	-	23,400	0.00 %	-	23,400	0.00 %	12
Utilities: Phone	37,200	-	37,200	0.00 %	-	37,200	0.00 %	12
Utilities: Electric	276,000	-	276,000	0.00 %	-	276,000	0.00 %	12
Utilities: Water and Sewer	100,800	-	100,800	0.00 %	-	100,800	0.00 %	12
Utilities: Natural Gas	216,000	-	216,000	0.00 %	-	216,000	0.00 %	12
Trash Collection	9,600	-	9,600	0.00 %	-	9,600	0.00 %	12
<b>Total Facilities - Tranter</b>	<b>\$ 1,176,600</b>	<b>\$ -</b>	<b>\$ 1,176,600</b>	<b>0.00 %</b>	<b>\$ -</b>	<b>\$ 1,176,600</b>	<b>0.00 %</b>	

# Fiscal 2023 Departmental Analysis

## Department: Maintenance - Administration

	2023 Budget	2022 Budget	Variance 2023 v 2022	% Var 2023 vs 2022	2021 Actual	Variance 2023 v 2021	% Var 2023 vs 2021	Ref. No.
Salaries and Wages	\$ 624,000	\$ 588,000	\$ 36,000	6.12 %	\$ 585,820	\$ 38,180	6.52 %	2, 27
Payroll Taxes	57,795	50,862	6,933	13.63 %	46,106	11,689	25.35 %	1
Professional and Technical Service	-	-	-	0.00 %	60	(60)	(100.00) %	
Contracted Services	37,200	37,000	200	0.54 %	21,158	16,042	75.82 %	21
Fuel and Fluids	90,000	56,000	34,000	60.71 %	61,573	28,427	46.17 %	28
Tires and Tubes	-	6,000	(6,000)	(100.00) %	-	-	0.00 %	
Materials and Supplies - Vehicles	96,000	150,000	(54,000)	(36.00) %	101,237	(5,237)	(5.17) %	29
Materials and Supplies - Miscellaneous	12,000	13,000	(1,000)	(7.69) %	12,548	(548)	(4.37) %	
Pandemic-Related Supplies	2,400	5,000	(2,600)	(52.00) %	4,285	(1,885)	(43.99) %	
Office Supplies	2,040	2,000	40	2.00 %	-	2,040	0.00 %	17
Dues and Subscriptions	504	500	4	0.80 %	-	504	0.00 %	
Training and Meetings	24,000	21,000	3,000	14.29 %	-	24,000	0.00 %	
Other Miscellaneous Expenses	2,400	2,000	400	20.00 %	975	1,425	146.15 %	
<b>Total Maintenance - Administration</b>	<b>\$ 948,339</b>	<b>\$ 931,362</b>	<b>\$ 16,977</b>	<b>1.82 %</b>	<b>\$ 833,761</b>	<b>\$ 114,578</b>	<b>13.74 %</b>	

## Department: Maintenance - Fixed Route

	2023 Budget	2022 Budget	Variance 2023 v 2022	% Var 2023 vs 2022	2021 Actual	Variance 2023 v 2021	% Var 2023 vs 2021	Ref. No.
Salaries and Wages	\$ 2,019,000	\$ 1,802,000	\$ 217,000	12.04 %	\$ 1,638,627	\$ 380,373	23.21 %	2, 27
Payroll Taxes	187,000	155,873	31,127	19.97 %	140,151	46,849	33.43 %	1
Uniforms/Work Clothing	48,000	45,000	3,000	6.67 %	32,940	15,060	45.72 %	
Contracted Services	96,000	150,000	(54,000)	(36.00) %	99,672	(3,672)	(3.68) %	
Fuel and Fluids	1,884,000	1,500,000	384,000	25.60 %	1,378,768	505,232	36.64 %	28
Tires and Tubes	150,000	150,000	-	0.00 %	166,259	(16,259)	(9.78) %	
Materials and Supplies - Vehicles	960,000	1,150,000	(190,000)	(16.52) %	839,896	120,104	14.30 %	29
Pandemic Related Supplies	480,000	200,000	280,000	140.00 %	791,394	(311,394)	(39.35) %	
Office Supplies	1,200	-	1,200	0.00 %	687	513	74.71 %	17
Postage and Shipping Expenses	6,000	4,000	2,000	50.00 %	4,305	1,695	39.38 %	
Training and Meetings	2,400	-	2,400	0.00 %	1,226	1,174	95.72 %	
Leases and Rentals	-	5,000	(5,000)	(100.00) %	-	-	0.00 %	
<b>Total Maintenance - Fixed Route</b>	<b>\$ 5,833,600</b>	<b>\$ 5,161,873</b>	<b>\$ 671,727</b>	<b>13.01 %</b>	<b>\$ 5,093,925</b>	<b>\$ 739,675</b>	<b>13.66 %</b>	

# Fiscal 2023 Departmental Analysis

## Department: Maintenance - Paratransit

	2023 Budget	2022 Budget	Variance 2023 v 2022	% Var 2023 vs 2022	2021 Actual	Variance 2023 v 2021	% Var 2023 vs 2021	Ref. No.
Salaries and Wages	\$ 196,700	\$ 374,000	\$ (177,300)	(47.41) %	\$ 67,905	\$ 128,795	189.67 %	2, 27
Payroll Taxes	18,218	32,351	(14,133)	(43.69) %	6,428	11,790	183.44 %	1
Contracted Services	-	10,000	(10,000)	(100.00) %	-	-	0.00 %	
Fuel and Fluids	314,400	245,000	69,400	28.33 %	262,097	52,303	19.96 %	28
Tires and Tubes	6,000	10,000	(4,000)	(40.00) %	7,206	(1,206)	(16.73) %	
Materials and Supplies - Vehicles	72,000	125,000	(53,000)	(42.40) %	72,342	(342)	(0.47) %	29
<b>Total Maintenance - Paratransit</b>	<b>\$ 607,318</b>	<b>\$ 796,351</b>	<b>\$ (189,033)</b>	<b>(23.74) %</b>	<b>\$ 415,977</b>	<b>\$ 191,341</b>	<b>46.00 %</b>	

## Department: Operations - Fixed Route Admin

	2023 Budget	2022 Budget	Variance 2023 v 2022	% Var 2023 vs 2022	2021 Actual	Variance 2023 v 2021	% Var 2023 vs 2021	Ref. No.
Salaries and Wages	\$ 1,062,000	\$ 968,000	\$ 94,000	9.71 %	\$ 911,939	\$ 150,061	16.46 %	2
Payroll Taxes	98,362	83,732	14,630	17.47 %	72,658	25,704	35.38 %	1
Materials and Supplies - Miscellaneous	5,004	5,000	4	0.08 %	104	4,900	4,705.53 %	
Office Supplies	2,004	2,000	4	0.20 %	1,757	247	14.09 %	17
Printing Supplies	2,004	2,000	4	0.20 %	-	2,004	0.00 %	
Training and Meetings	20,000	13,000	7,000	53.85 %	13,925	6,075	43.63 %	
Other Miscellaneous Expenses	-	-	-	0.00 %	298	(298)	(100.00) %	
Other Ineligible Expenses	-	-	-	0.00 %	64	(64)	(100.00) %	25
<b>Total Operations - Fixed Route Admin</b>	<b>\$ 1,189,374</b>	<b>\$ 1,073,732</b>	<b>\$ 115,642</b>	<b>10.77 %</b>	<b>\$ 1,000,745</b>	<b>\$ 188,629</b>	<b>18.85 %</b>	

## Department: Operations - Fixed Route Service

	2023 Budget	2022 Budget	Variance 2023 v 2022	% Var 2023 vs 2022	2021 Actual	Variance 2023 v 2021	% Var 2023 vs 2021	Ref. No.
Salaries and Wages	\$ 13,906,282	\$ 11,595,000	\$ 2,311,282	19.93 %	\$ 9,673,213	\$ 4,233,069	43.76 %	2
Payroll Taxes	1,288,000	1,002,967	285,033	28.42 %	865,480	422,520	48.82 %	1
Uniforms/Work Clothing	180,000	126,000	54,000	42.86 %	101,598	78,402	77.17 %	37
Materials and Supplies - Miscellaneous	-	-	-	0.00 %	16	(16)	(100.00) %	
Office Supplies	4,200	4,000	200	5.00 %	4,228	(28)	(0.65) %	17
Printing Supplies	-	-	-	0.00 %	492	(492)	(100.00) %	
Training and Meetings	84,000	80,000	4,000	5.00 %	-	84,000	0.00 %	
Other Miscellaneous Expenses	-	-	-	0.00 %	26	(26)	(100.00) %	
<b>Total Operations - Fixed Route Service</b>	<b>\$ 15,462,482</b>	<b>\$ 12,807,967</b>	<b>\$ 2,654,515</b>	<b>20.73 %</b>	<b>\$ 10,645,053</b>	<b>\$ 4,817,429</b>	<b>45.26 %</b>	

# Fiscal 2023 Departmental Analysis

## Department: Operations – Paratransit Admin

	2023 Budget	2022 Budget	Variance 2023 v 2022	% Var 2023 vs 2022	2021 Actual	Variance 2023 v 2021	% Var 2023 vs 2021	Ref. No.
Salaries and Wages	\$ 577,500	\$ 586,000	\$(8,500)	(1.45) %	\$ 531,089	\$ 46,411	8.74 %	2
Temporary Help	-	-	-	0.00 %	46,050	(46,050)	(100.00) %	
Payroll Taxes	53,488	50,689	2,799	5.52 %	42,354	11,134	26.29 %	1
Professional and Technical Service	40,000	40,000	-	0.00 %	18,526	21,475	115.92 %	13
Materials and Supplies - Miscellaneous	-	1,000	(1,000)	(100.00) %	-	-	0.00 %	
Office Supplies	3,240	1,000	2,240	224.00 %	678	2,562	378.02 %	17
Training and Meetings	1,500	1,500	-	0.00 %	-	1,500	0.00 %	
Leases and Rentals	6,600	6,500	100	1.54 %	-	6,600	0.00 %	14
Other Miscellaneous Expenses	-	250	(250)	(100.00) %	-	-	0.00 %	
Other Intelligible Expenses	-	-	-	0.00 %	2,681	(2,681)	(100.00) %	25
<b>Total Operations - Paratransit Admin</b>	<b>\$ 682,328</b>	<b>\$ 686,939</b>	<b>\$(4,611)</b>	<b>(0.67) %</b>	<b>\$ 641,376</b>	<b>\$ 40,952</b>	<b>6.38 %</b>	

## Department: Operations – Paratransit Service

	2023 Budget	2022 Budget	Variance 2023 v 2022	% Var 2023 vs 2022	2021 Actual	Variance 2023 v 2021	% Var 2023 vs 2021	Ref. No.
Salaries and Wages	\$ 2,500,000	\$ 2,380,000	\$ 120,000	5.04 %	\$ 1,935,578	\$ 564,422	29.16 %	2
Payroll Taxes	231,550	205,871	25,679	12.47 %	153,846	77,704	50.51 %	1
Contracted Spec-Trans Service	7,800,000	7,819,000	(19,000)	(0.24) %	7,102,539	697,461	9.82 %	30, 32
Contracted Rural Service	1,200,000	1,088,000	112,000	10.29 %	1,040,883	159,117	15.29 %	31, 33
<b>Total Operations - Paratransit Service</b>	<b>\$ 11,731,550</b>	<b>\$ 11,492,871</b>	<b>\$ 238,679</b>	<b>2.08 %</b>	<b>\$ 10,232,846</b>	<b>\$ 1,498,704</b>	<b>14.65 %</b>	

# Fiscal 2023 Departmental Analysis

## Department: Unallocated

	2023 Budget	2022 Budget	Variance 2023 v 2022	% Var 2023 vs 2022	2021 Actual	Variance 2023 v 2021	% Var 2023 vs 2021	Ref. No.
Payroll Taxes	\$ 916,000	\$ 1,650,000	-(734,000)	(44.48) %	269	(269)	(100.00) %	1
Pension Expense	5,085,000	5,365,000	-(280,000)	(5.22) %	(1,096,583)	2,012,583	(183.53) %	19
Fringe Benefit Insurance Plans	4,448,500	1,598,000	2,850,500	178.38 %	4,111,424	973,576	23.68 %	34
Fringe Benefit Insurance Plans - Retirees	1,900,000	1,645,000	255,000	15.50 %	10,009,057	(5,560,557)	(55.56) %	20
Employee Paid Time Off	550,000	550,000	-	0.00 %	1,826,415	73,585	4.03 %	
Attendance Incentive Pay	129,000	48,500	80,500	165.98 %	618,772	(68,772)	(11.11) %	
Other Fringe Benefits	400,000	250,000	150,000	60.00 %	89,887	39,113	43.51 %	
Worker's Compensation Insurance	100,000	75,000	25,000	33.33 %	473,611	(73,611)	(15.54) %	39
Other Human Resource Expenses	16,500	-	16,500	0.00 %	66,117	33,883	51.25 %	38
Uniforms/Work Clothing	-	-	-	0.00 %	494	(494)	(100.00) %	
Tool Allowance	-	2,000	-(2,000)	(100.00) %	13,267	3,233	24.37 %	
Advertising Media and Production	-	-	-	0.00 %	11,861	(11,861)	(100.00) %	
Bank Fees	-	-	-	0.00 %	80	(80)	(100.00) %	
Office Supplies	-	26,000	-(26,000)	(100.00) %	6,971	(6,971)	(100.00) %	17
Postage and Shipping Expenses	-	7,000	-(7,000)	(100.00) %	35,306	(35,306)	(100.00) %	
Utilities: Phone	150,000	140,000	10,000	7.14 %	143,464	6,536	4.56 %	18
Utilities: Electric	1,068,000	1,040,000	28,000	2.69 %	(2,528)	2,528	(100.00) %	
Property and Liability Insurance	-	-	-	0.00 %	695,997	372,003	53.45 %	16
Dues and Subscriptions	-	-	-	0.00 %	55,235	(55,235)	(100.00) %	
Training and Meetings	-	-	-	0.00 %	4,001	(4,001)	(100.00) %	
Leases and Rentals	-	25,000	-(25,000)	(100.00) %	16,465	(16,465)	(100.00) %	40
Other Miscellaneous Expenses	-	-	-	0.00 %	560,891	(560,891)	(100.00) %	
Other Ineligible Expenses	-	30,000	-(30,000)	(100.00) %	46,664	(46,664)	(100.00) %	25
<b>Total Unallocated</b>	<b>\$ 14,763,000</b>	<b>\$ 12,468,000</b>	<b>\$ 2,295,000</b>	<b>18.41 %</b>	<b>\$ 17,687,136</b>	<b>\$ (2,924,136)</b>	<b>(16.55) %</b>	
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 62,089,075</b>	<b>\$ 55,155,397</b>	<b>\$ 6,967,678</b>	<b>12.63 %</b>	<b>\$ 54,980,071</b>	<b>\$ 7,109,004</b>	<b>12.93 %</b>	

# **SECTION 8**

## **CAPITAL PROGRAM**

# Fiscal 2023 Capital Program

2023

## Section 5307 Funding Request

ITEM	Federal Share at 80%	State Match at 20%	Program Amount	Capital	Potential	Total
Large Buses 40/60 Replacement	\$ 4,538,048	\$ 1,134,512	\$ 5,672,560	\$ 5,672,560	\$ -	\$ 5,672,560
Paratransit Vehicles Replacement	\$ 381,766	\$ 95,441	\$ 477,207	\$ 477,207	\$ -	\$ 477,207
Facility Improvements (Admin., Maintenance, Storage)	\$ 104,848	\$ 26,212	\$ 131,060	\$ 131,060	\$ -	\$ 131,060
Facility Improvements (CTC/MMG)	\$ 104,848	\$ 26,212	\$ 131,060	\$ 131,060	\$ -	\$ 131,060
Facility - A & E Design (CTC/MMG)	\$ 20,000	\$ 5,000	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Facility - A & E Design (Admin., Maintenance, Storage)	\$ 20,000	\$ 5,000	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Customer Enhancements - Shelters	\$ 145,837	\$ 36,459	\$ 182,296	\$ 182,296	\$ -	\$ 182,296
Customer Enhancements - Ped. Access/Walkways/Concrete	\$ 140,976	\$ 35,244	\$ 176,220	\$ 176,220	\$ -	\$ 176,220
Customer Enhancements - A & E Design	\$ 19,445	\$ 4,861	\$ 24,306	\$ 24,306	\$ -	\$ 24,306
Customer Enhancements - Signage	\$ 29,167	\$ 7,292	\$ 36,459	\$ 36,459	\$ -	\$ 36,459
Spare Parts	\$ 122,400	\$ 30,600	\$ 153,000	\$ -	\$ 153,000	\$ 153,000
IT Hardware	\$ 359,652	\$ 89,913	\$ 449,565	\$ 449,565	\$ -	\$ 449,565
IT Software	\$ 359,652	\$ 89,913	\$ 449,565	\$ 449,565	\$ -	\$ 449,565
Safety & Security - Equipment	\$ 38,258	\$ 9,564	\$ 47,822	\$ -	\$ 47,822	\$ 47,822
Maintenance Equipment	\$ 145,656	\$ 36,414	\$ 182,070	\$ 182,070	\$ -	\$ 182,070
Support Vehicle Replacement	\$ 81,600	\$ 20,400	\$ 102,000	\$ 102,000	\$ -	\$ 102,000
Preventive Maintenance	\$ 915,552	\$ 228,888	\$ 1,144,440	\$ -	\$ 1,144,440	\$ 1,144,440
Planning	\$ 20,808	\$ 5,202	\$ 26,010	\$ 26,010	\$ -	\$ 26,010
Safety & Security - Consultant Services	\$ 24,000	\$ 6,000	\$ 30,000	\$ 30,000	\$ -	\$ 30,000
IT Third-Party Contract	\$ 60,000	\$ 15,000	\$ 75,000	\$ -	\$ 75,000	\$ 75,000
<b>Total</b>	<b>\$ 7,632,511</b>	<b>\$ 1,908,128</b>	<b>\$ 9,540,639</b>	<b>\$ 8,120,377</b>	<b>\$ 1,420,262</b>	<b>\$ 9,540,639</b>

## Section 5339 Funding Request

ITEM	Federal Share at 80%	State Match at 20%	Program Amount	Capital	Potential	Total
Large Buses 40' Replacement	\$ 816,643	\$ 204,161	\$ 1,020,804	\$ 1,020,804	\$ -	\$ 1,020,804
<b>Total</b>	<b>\$ 816,643</b>	<b>\$ 204,161</b>	<b>\$ 1,020,804</b>	<b>\$ 1,020,804</b>	<b>\$ -</b>	<b>\$ 1,020,804</b>

## CMAQ Funding Request

ITEM	Federal Share	State Match	Program Amount	Capital	Potential	Total
Public Education (20% match)	\$ 100,000	\$ 25,000	\$ 125,000	\$ 125,000	\$ -	\$ 125,000
<b>Total</b>	<b>\$ 100,000</b>	<b>\$ 25,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ 125,000</b>

## Section 5310 Funding Request

ITEM	Federal Share	State/Local Match	Program Amount	Capital	Potential	Total
Operating Service (50% local match)	\$ 137,680	\$ 137,680	\$ 275,360	\$ -	\$ 275,360	\$ 275,360
Replacement/Expansion Buses (20% match)	\$ 168,275	\$ 42,069	\$ 210,344	\$ 210,344	\$ -	\$ 210,344
<b>Total</b>	<b>\$ 305,955</b>	<b>\$ 179,749</b>	<b>\$ 485,704</b>	<b>\$ 210,344</b>	<b>\$ 275,360</b>	<b>\$ 485,704</b>

## Total of All Requests

<b>Total of All Requests</b>	<b>\$ 8,855,109</b>	<b>\$ 2,317,037</b>	<b>\$ 11,172,147</b>	<b>\$ 9,476,525</b>	<b>\$ 1,695,622</b>	<b>\$ 11,172,147</b>
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# **SECTION 9**

## **FIVE-YEAR PLAN**

# Five-Year Plan

Description	Proposed 2023	Proposed 2024	Proposed 2025	Proposed 2026	Proposed 2027	Assumptions
<b>Operating Revenues</b>						
Farebox	\$ 1,839,864	\$ 1,885,861	\$ 1,933,007	\$ 1,981,332	\$ 2,030,866	2.5% Growth Rate
Service Contracts	3,886,496	3,983,658	4,083,250	4,185,331	4,289,964	2.5% Growth Rate
Property Tax	24,463,000	25,074,575	25,701,439	26,343,975	27,002,575	2.5% Growth Rate
State Revenue	16,026,396	16,427,056	16,837,732	17,258,676	17,690,142	2.5% Growth Rate
Federal Revenue	13,695,996	14,038,396	14,389,356	14,749,090	15,117,817	2.5% Growth Rate
Other Revenue	483,405	495,490	507,877	520,574	533,589	2.5% Growth Rate
<b>Total Revenues</b>	<b>\$ 60,395,157</b>	<b>\$ 61,905,036</b>	<b>\$ 63,452,662</b>	<b>\$ 65,038,978</b>	<b>\$ 66,664,953</b>	
<b>Expenses</b>						
Salaries and Wages	\$ 25,162,582	\$ 25,917,459	\$ 26,694,983	\$ 27,495,833	\$ 28,320,708	3.0% Growth Rate
Payroll Taxes	2,279,618	2,348,007	2,418,447	2,491,000	2,565,730	3.0% Growth Rate
Fringe Benefits	13,230,200	13,627,106	14,035,919	14,456,997	14,890,707	3.0% Growth Rate
Fuel and Fluids	2,288,400	2,357,052	2,427,764	2,500,596	2,575,614	3.0% Growth Rate
All Other Expenses	19,128,275	19,702,123	20,293,187	20,901,983	21,529,042	3.0% Growth Rate
<b>Total Expenses</b>	<b>\$ 62,089,075</b>	<b>\$ 63,951,747</b>	<b>\$ 65,870,300</b>	<b>\$ 67,846,409</b>	<b>\$ 69,881,801</b>	
<b>Net Change in Financial Condition</b>	<b>\$ (1,693,918)</b>	<b>\$ (2,046,711)</b>	<b>\$ (2,417,638)</b>	<b>\$ (2,807,430)</b>	<b>\$ (3,216,848)</b>	
<b>Ending Cash Position</b>	<b>\$ 28,306,082</b>	<b>\$ 26,259,371</b>	<b>\$ 23,841,733</b>	<b>\$ 21,034,303</b>	<b>\$ 17,817,454</b>	
<b>Required Cash Position</b>	<b>\$ 15,522,269</b>	<b>\$ 15,987,937</b>	<b>\$ 16,467,575</b>	<b>\$ 16,961,602</b>	<b>\$ 17,470,450</b>	

# **SECTION N**

## **REFERENCES**

# References

## Reference No.

- 1 Consists of Federal Insurance Contributions Act Funds (FICA) and State of Michigan Unemployment Tax (SUTA). FICA is computed as 7.65 percent of total wages. SUTA is estimated as 1 percent of total wages.
- 2 Overtime pay is calculated and included in the labor line for each affected department, as applicable. Wages are budgeted based on existing staffing levels (as reflected in the organizational charts included within this Budget Book) and assuming a 3 percent increase for administrative staff.
- 3 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.
- 4 Entire line item relates to online job-recruitment board postings (e.g., Zip Recruiter, Handshake, Indeed, etc.).
- 5 Line item relates to the cost of parking for employees working at the CATA Transportation Center.
- 6 Entire line item relates to ADP fees for payroll processing.
- 7 Entire line item relates to Brinks fees for armored courier service.
- 8 Entire line item relates to Plante Moran for audit fees.
- 9 Line item includes technology programming and consulting services.
- 10 Line item includes window cleaning, snow removal, landscaping and janitorial services.
- 11 Line item includes all contracted services other than window cleaning, snow removal, landscaping and janitorial.
- 12 A new department, "Facilities - Tranter," was created for FY 2023. Certain budget items that were previously recorded as "Facilities - Administration" were allocated to the new department for FY 2023.
- 13 Entire line item relates to the cost of paratransit passenger certifications.
- 14 Entire line item relates to communications tower rental.
- 15 Line item relates almost exclusively to contracted security services being provided at the CATA Transportation Center in downtown Lansing.
- 16 CATA self-insures much of its risk. This expense includes the cost of claims in addition to insurance policies.
- 17 A significant portion of office supply costs relate to CATA's copier and printer contract. These expenses have been allocated to the various department budgets in FY 2023.
- 18 The vast majority of this line-item relates to the cost of mobile telephones for management and select staff.
- 19 Line item represents expenses that CATA incurs during the fiscal year for the Union and Administration 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 and were not included in previous budgets. CATA has included an estimate for the actuarial adjustment for FY 2023, which is the reason for the significant change.

## References

- 20 Line item represents expenses that CATA incurs during the fiscal year for the OPEB Trust. 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 and were not included in previous budgets. CATA has included an estimate for the actuarial adjustment for FY 2023, which is the reason for the significant change.
- 21 Line item represents rug cleaning, car washes for admin vehicles and other miscellaneous outsourced services.
- 22 Line item includes payments to actuaries for services related to pension plan consulting.
- 23 Line item includes expenses for legal services associated with the collective bargaining agreement in addition to standard legal fees.
- 24 Marketing expenses, including advertising media, advertising production, contracted services, printing and program materials relate to numerous advertising and public education campaigns developed and managed by CATA's Marketing Department.
- 25 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.
- 26 This entire line item relates to temporary help assigned by the Planning and Development Department to perform ridership surveys.
- 27 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).
- 28 Based upon extensive analysis, including a review of information provided by the U.S. Energy Information Administration, CATA believes that fuel prices will remain fairly constant in FY 2023 after having risen sharply in FY 2022.
- 29 This line item represents the cost of replacement and maintenance parts for CATA's fleet. CATA has replaced a significant portion of its fleet in the last three years. This should result in a reduction to this line item for FY 2023.
- 30 A portion of CATA's paratransit service is outsourced to Transdev.
- 31 All of CATA's rural service is outsourced to Transdev.
- 32 Assumes 120,000 service hours.
- 33 Assumes 26,168 service hours.
- 34 CATA partially self-insures medical costs for its employees and retirees. The decrease in this line item is a result of lower-than-expected results in FY 2021 as a result of cost-saving measures and decreased benefit claims.
- 35 \$72,000 in contracted services expenses were previously classified as security services in the FY 2022 budget.
- 36 Represents temporary employee who may transition to permanent employee.
- 37 Increase anticipated due to significant number of new employees planned.
- 38 This line item consists mainly of drug and alcohol screening tests, which are required by the FTA.
- 39 CATA's recent experience with increased worker's compensation claims led to a significant budget increase for FY 2023.
- 40 This budget was reclassified from unallocated in FY 2022 to the Finance Department budget in FY 2023.





**CAPITAL AREA TRANSPORTATION AUTHORITY**

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