

CAPITAL AREA TRANSPORTATION AUTHORITY

OPERATING & CAPITAL BUDGETS

FY 2024



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.

Table of Contents

Table of Contents.....	i
Letter to CATA Board of Directors.....	ii
Section 1: About CATA.....	1
Section 2: Budget Introduction.....	3
Section 3: Department Descriptions.....	5
Section 4: Organizational Charts.....	12
Section 5: Goals and Objectives.....	25
• Action Item – FY 2023 Budget Approval.....	28
• Action Item – 2022 Property Tax Levy.....	29
• Policy No. 202.....	30
Section 6: Operating Budget.....	33
Section 7: Departmental Analysis.....	35
Section 8: Capital Program.....	46
Section 9: Five-Year Plan.....	47
Section 10: References.....	48

June 30, 2023

Dear Board Member:

In accordance with Board Policy No. 202, attached is your copy of CATA's proposed fiscal 2024 Operating and Capital budgets.

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

I invite you to review the budget, and feel free to reach out to me with questions.

CATA's Executive Staff and I appreciate your thoughtful review of and feedback on the enclosed budget documents.

Sincerely,

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

Bradley T. Funkhouser, AICP
Chief Executive Officer

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.

For our fiscal 2024 budget, we propose to employ 443 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 561 square miles in Ingham County, and portions of Eaton and Clinton counties. We continue to work with Eaton County Transportation Authority (EATRAN) and Clinton Area Transit System in a coordinated effort to achieve our vision for regional mobility and better meet the needs of our riders.

In 2022, CATA celebrated its 50-year anniversary. As COVID-19 cases waned in the region, ridership rebounded from 3,030,644 trips in 2021 to 5,399,227 trips at fiscal 2022 year-end – an increase of 2,368,583 (78.26 percent).

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 four 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 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.

Budget Introduction

Staff is pleased to present, for the Board's consideration and approval, CATA's proposed fiscal 2024 Operating and Capital budgets.

Operating Budget

The 2024 Operating Budget reflects expected *revenues available for operations* of approximately \$62.4 million. This represents an increase of approximately \$1.98 million (or 3.3 percent) over budgeted *revenues available for operations* for fiscal 2023 and an increase of approximately \$7.07 million (or 12.8 percent) over actual revenues received and available for operations during fiscal 2022 (CATA's last full fiscal year). The increase in expected fiscal 2024 revenues can primarily be attributed to funds available through the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) and American Rescue Plan Act, in addition to increases in property tax and farebox revenues.

The 2024 Operating Budget reflects expected operating expenditures of approximately \$60 million, which is a decrease of approximately \$2.06 million (or 3.3 percent) from budgeted operating expenditures for fiscal 2023, and an increase of approximately \$6.99 million (or 13.2 percent) from actual operating expenses incurred during fiscal 2022.

Capital Budget

CATA's Capital Budget for fiscal 2024, 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 \$11.2 million. The expected expenditures include Section 5307 (Urbanized Area Formula Funds), Section 5339 (Bus and Bus Facilities), 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 2024 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 2023, there were several significant changes to CATA's organizational structure including the addition of a Maintenance Training Supervisor, Marketing and Media Relations Strategist and Paratransit Supervisor. The cost of these new positions was considered when preparing the 2024 Operating Budget.

Five-Year Budget Projection

As shown in the five-year budget projection, the revenue budget in fiscal 2028 is projected at \$68.8 million, while the expense budget is projected to be \$69.9 million. This necessitates the use of Cash and Invested Funds of \$1 million. The year-end balance in fiscal 2028 of Cash and Invested Funds is estimated at \$31.9 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 2028.

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 2024 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 2024 Operating and Capital budgets, and the five-year projection incorporate assumptions that were previously approved by CATA's Board of Directors, as well as some new assumptions based on current data. 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 30, 2023
Date

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. Headcount: 21.

Staff

- Customer Experience Manager (1)
- Customer Experience Supervisor (1)
- Customer Experience Representative (9)
- Customer Experience Representative (4 – part time)
- AmBUSsadors (6 – 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. Headcount: 4.

Staff

- Chief Executive Officer (1)
- Deputy Chief Executive Officer (EEO/Civil Rights Officer) (1)
- Executive Secretary (1)
- Administrative Assistant (1)

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. Headcount: 7.

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. Headcount: 7.

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. Headcount: 5.

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. Headcount: 7.

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. Headcount: 47.

Staff

Director of Maintenance (1)
Maintenance Superintendent (1)
Maintenance Supervisor (4)
Maintenance Training Supervisor (1)
Body Technician (1)
Mechanic First Class (20)
Mechanic Helper (3)
Utility Supervisor (1)
Utility Employee (13)
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. Headcount: 10.

Staff

Director of Marketing & Customer Experience (Public Information Officer) – (1)
Marketing Manager – Generalist/Deputy Public Information Officer (1)
Marketing Manager – Service Information (1)
Marketing & Media Relations Strategist (1)
Marketing Assistant Manager (1)
Marketing Executive Administrative Assistant – (1)
Marketing Specialist (1)
Marketing Interns (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. Headcount: 324.

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)
- Operations Supervisor – Paratransit (1)
- Training Supervisor (1)
- Paratransit Scheduler (5)
- Paratransit Dispatcher (2)
- Paratransit Service Representative (5)
- Paratransit Service Representative (5 – 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. Headcount: 6.

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. Headcount: 4.

Staff

- Purchasing & Contracts Manager – DBE Liaison Officer (1)
- Purchasing Supervisor (1)
- Procurement Specialist (1)
- Procurement Clerk (1)

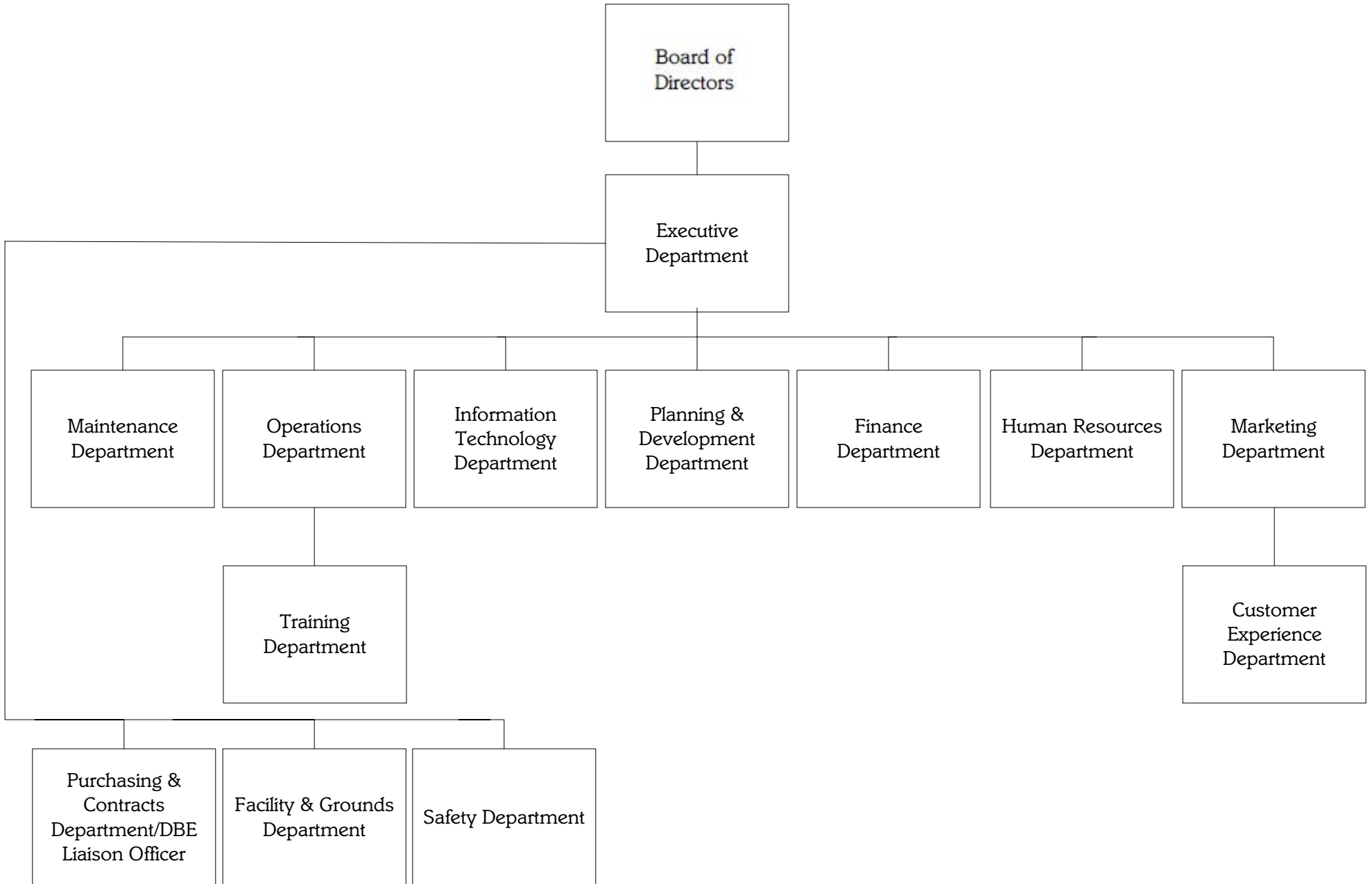
Safety Department

The Safety Department is responsible for the development and management of CATA's safety programs for bus operators, including accident prevention and safety. Headcount: 1.

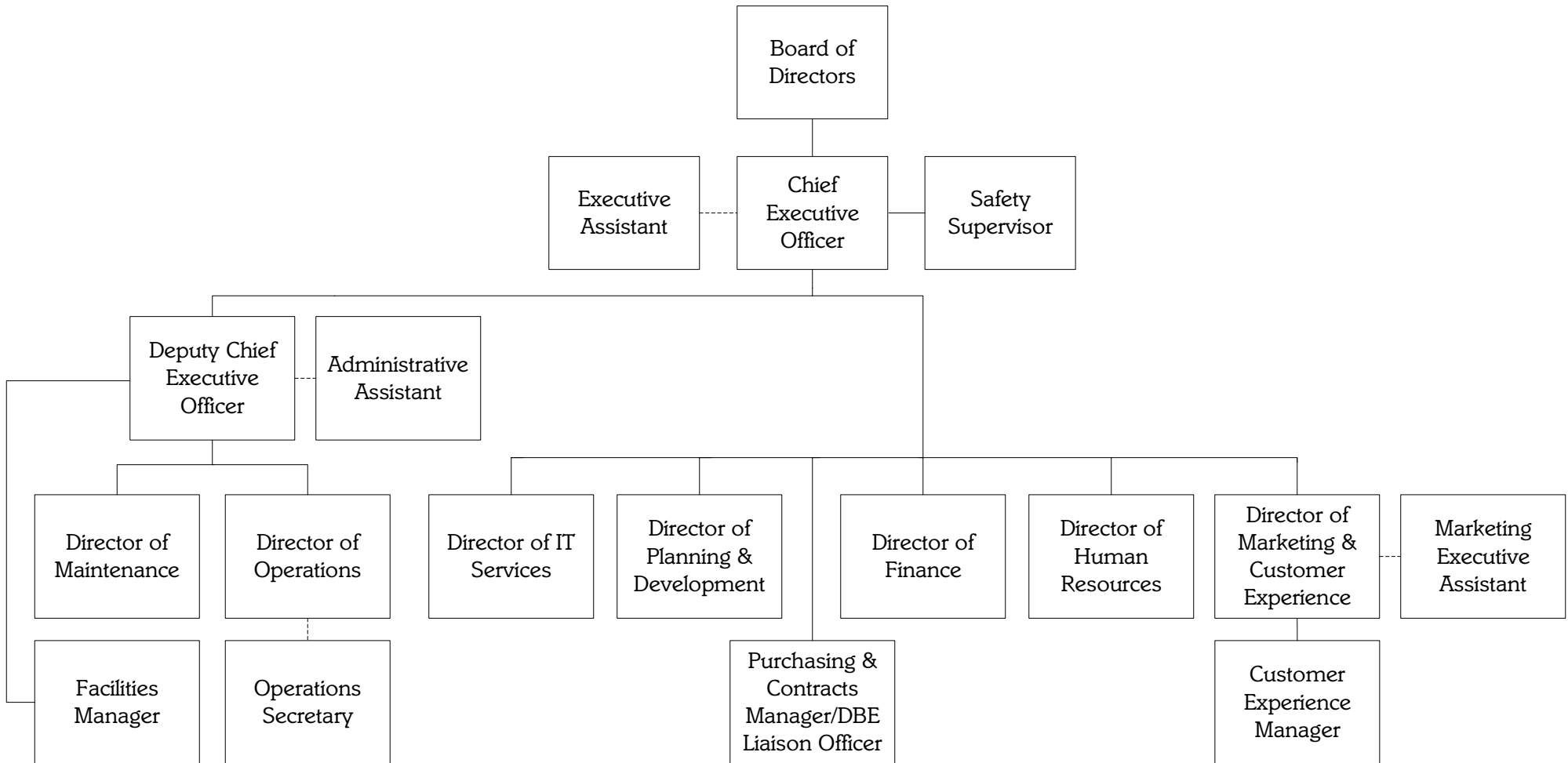
Staff

- Safety Supervisor (1)

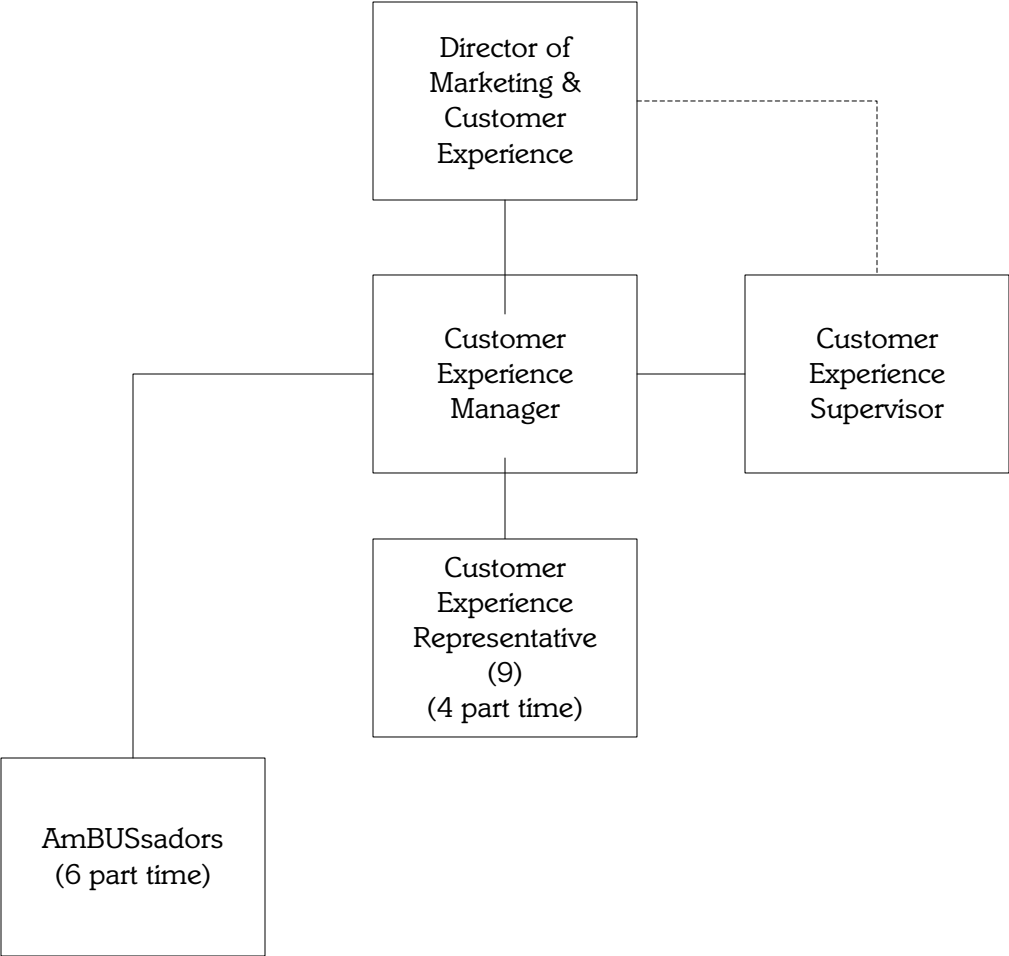
Organizational Charts



Executive Leadership & Oversight

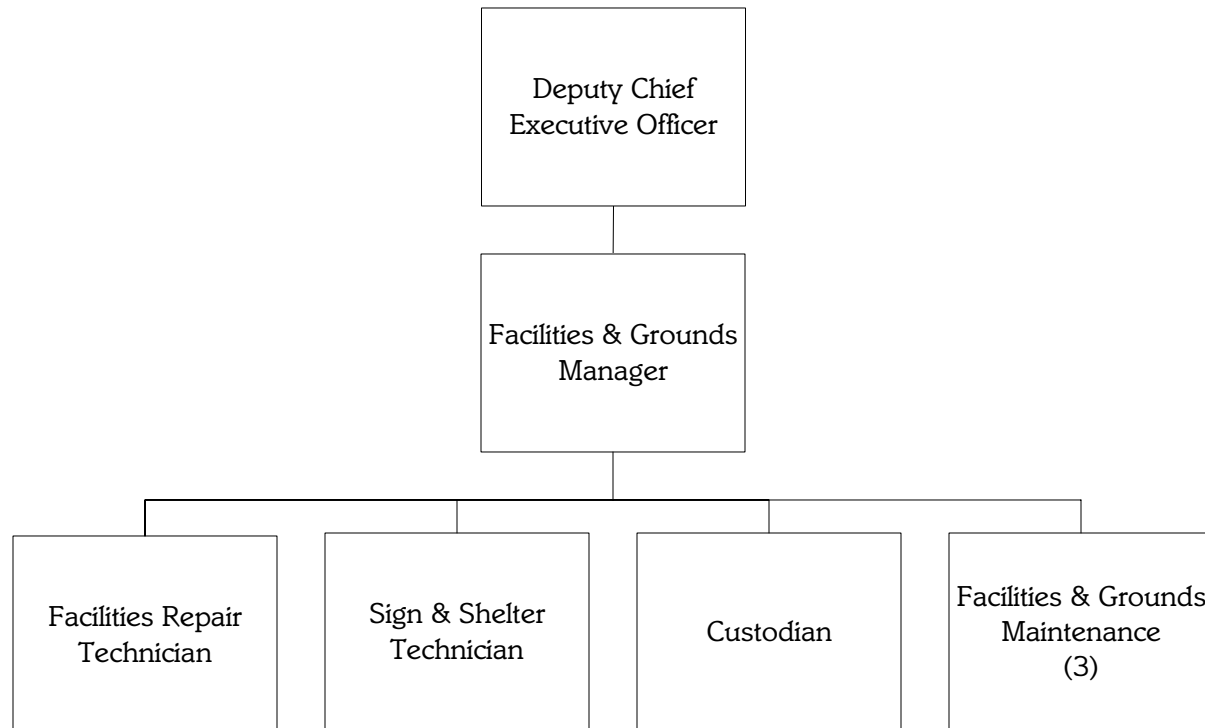


Customer Experience Department



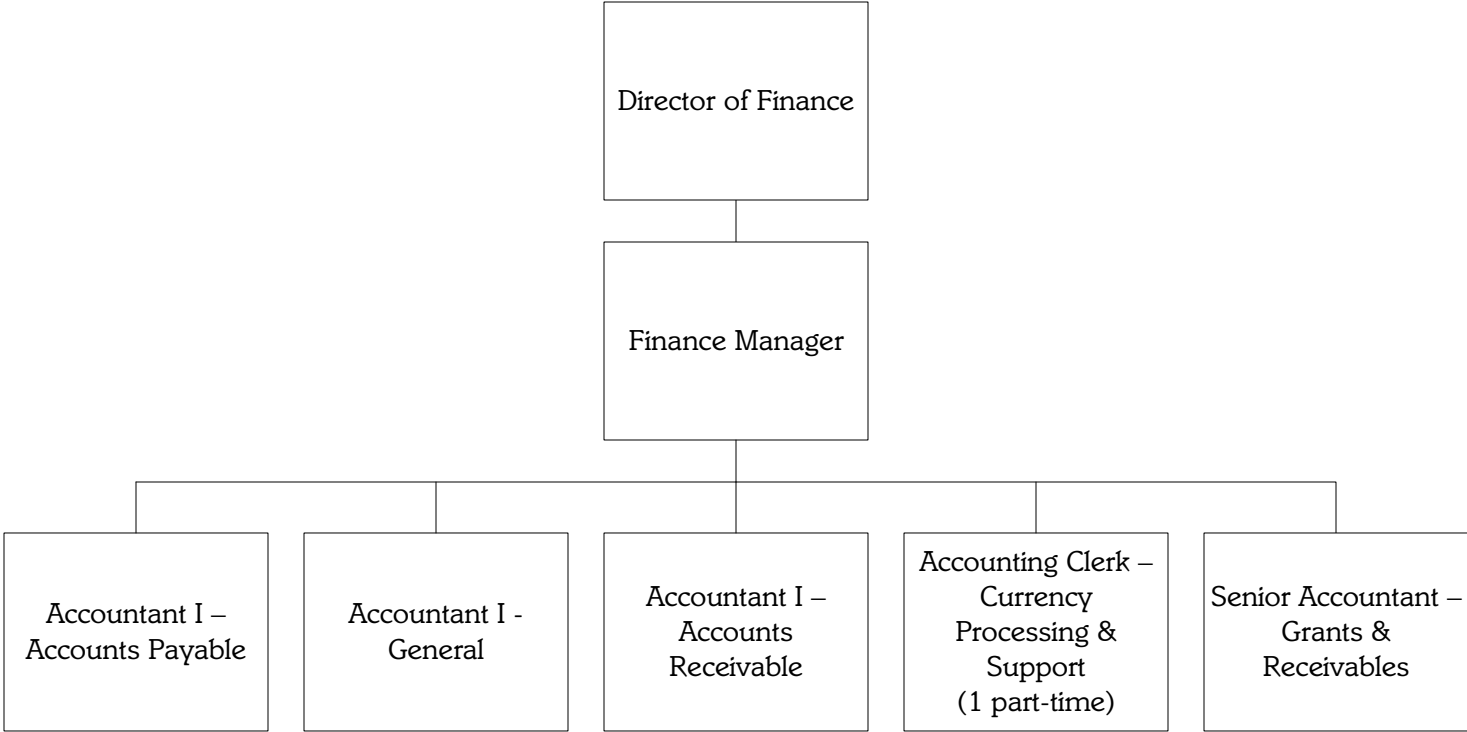
All positions are full time unless otherwise noted.

Facilities & Grounds Department



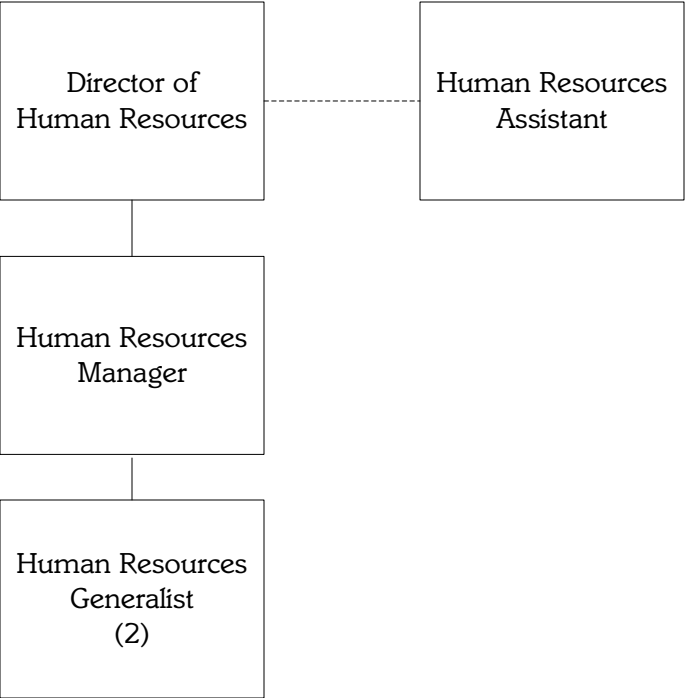
All positions are full time unless otherwise noted.

Finance Department



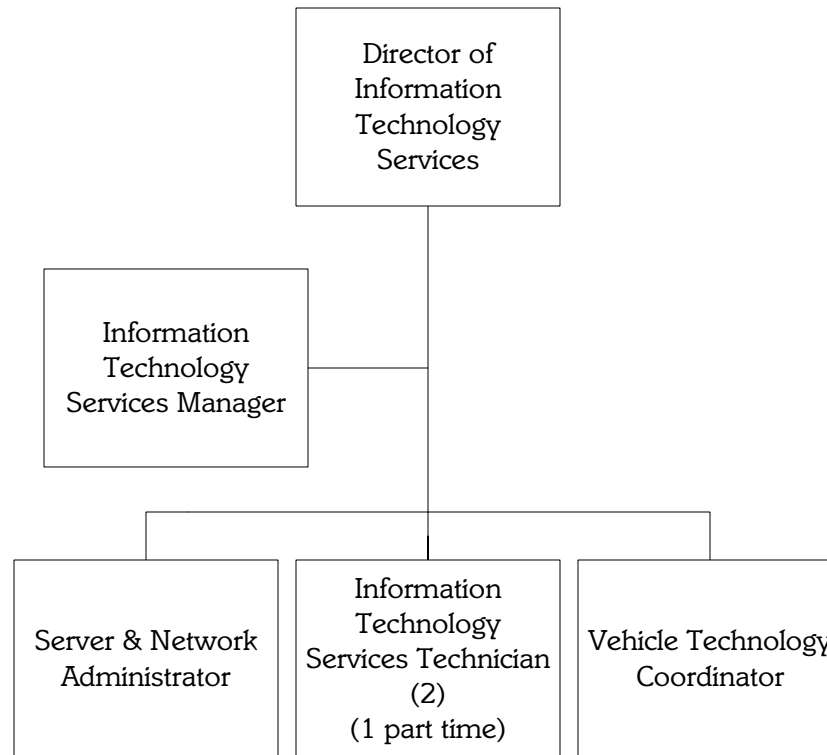
All positions are full time unless otherwise noted.

Human Resources Department



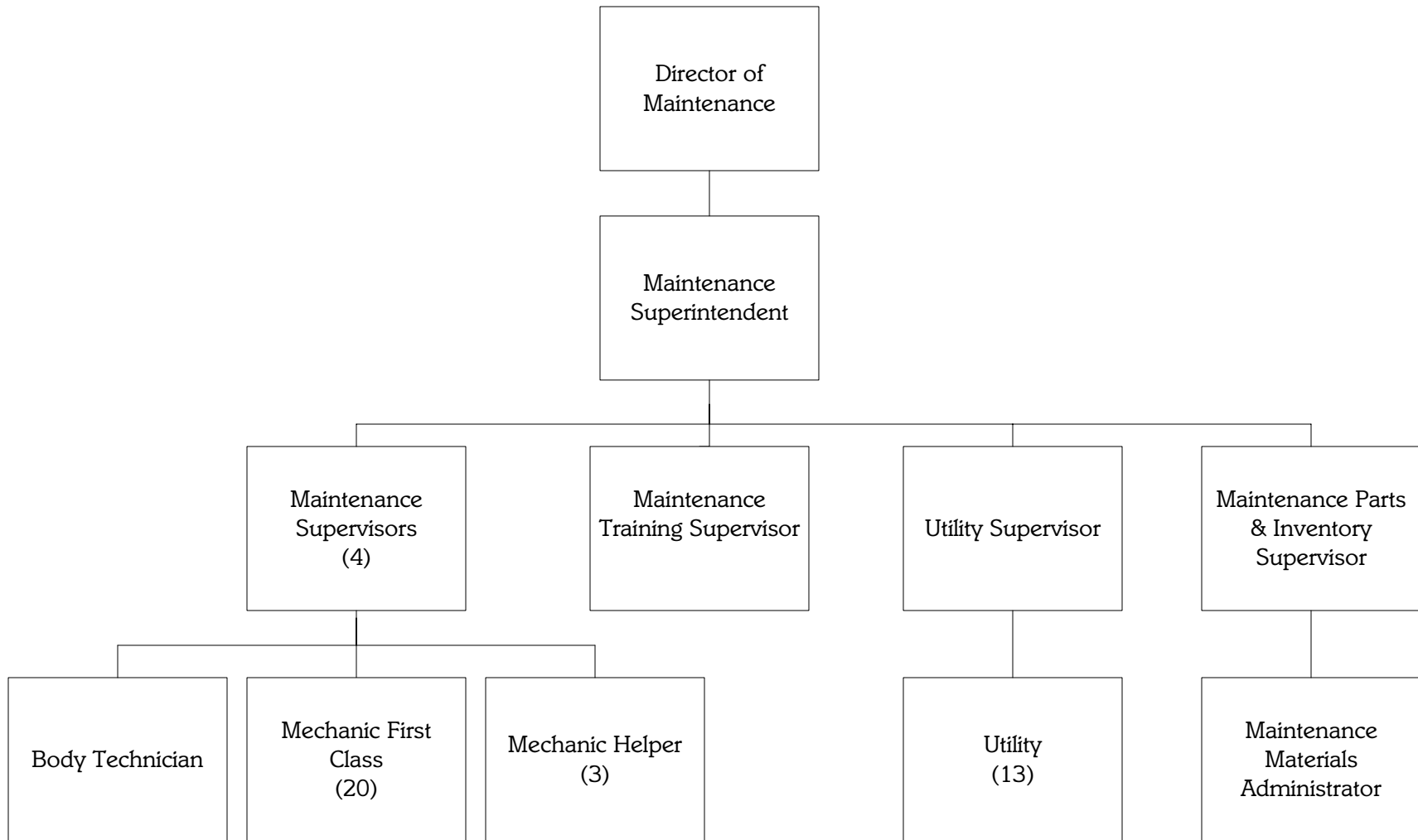
All positions are full time unless otherwise noted.

Information Technology Services Department



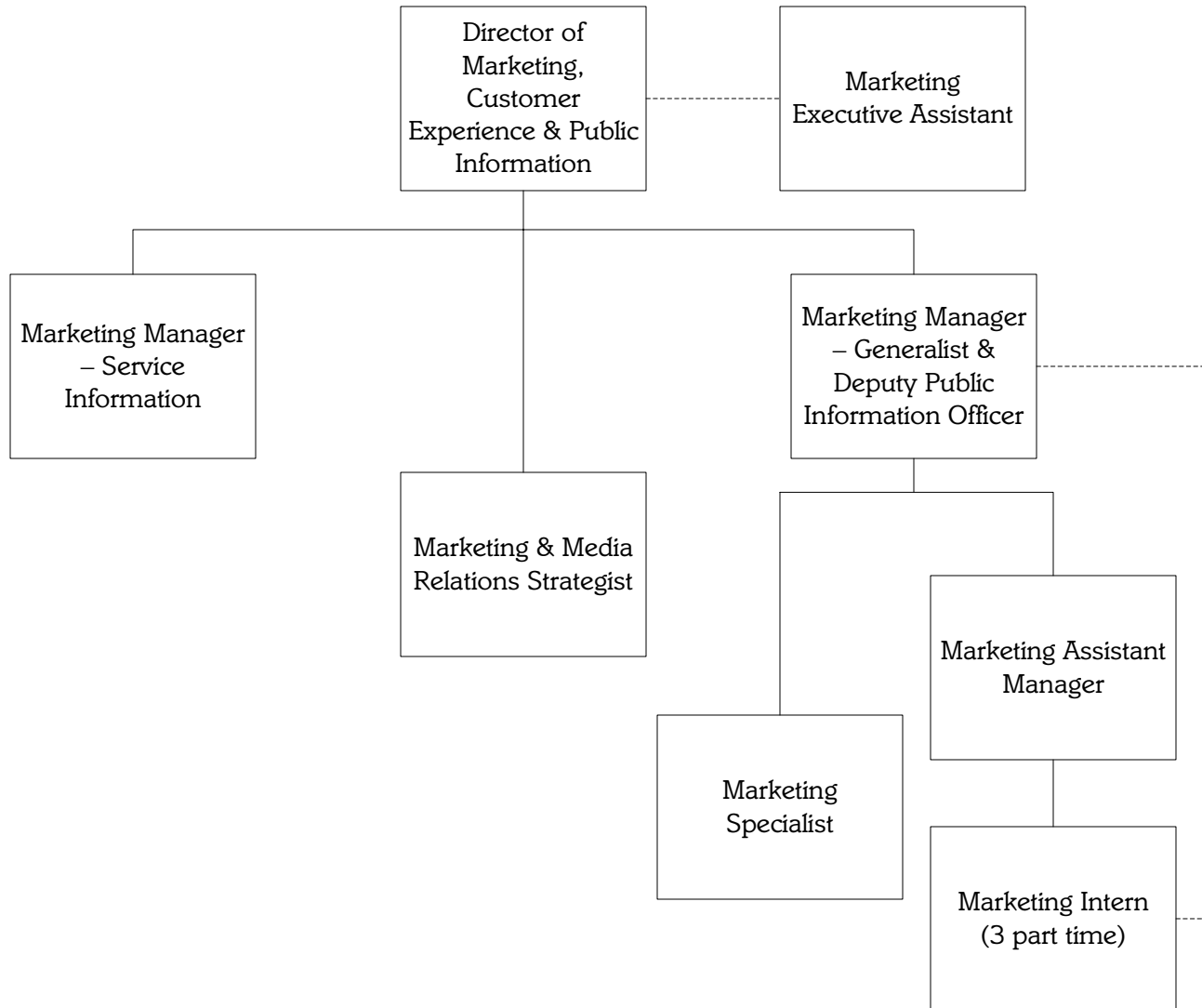
All positions are full time unless otherwise noted.

Maintenance Department



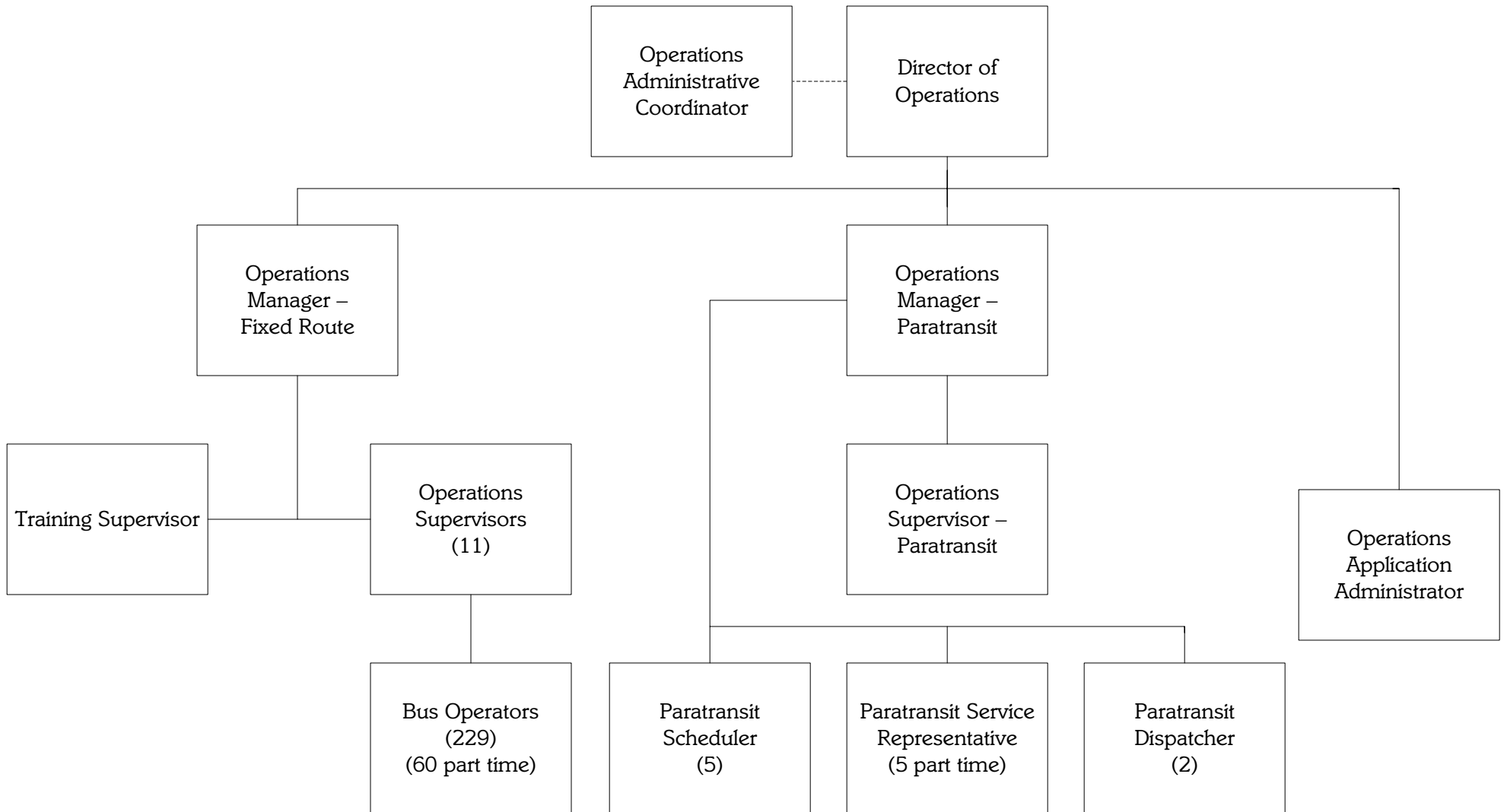
All positions are full time unless otherwise noted.

Marketing Department



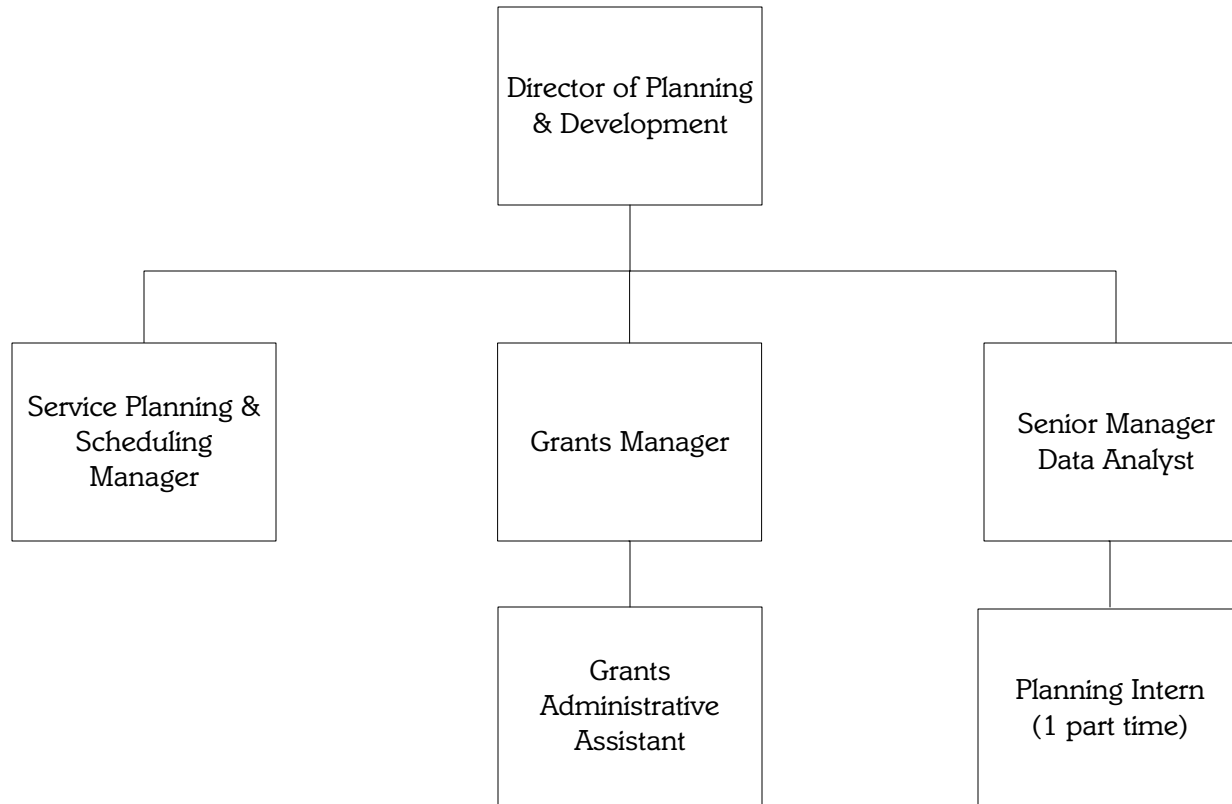
All positions are full time unless otherwise noted.

Operations Department



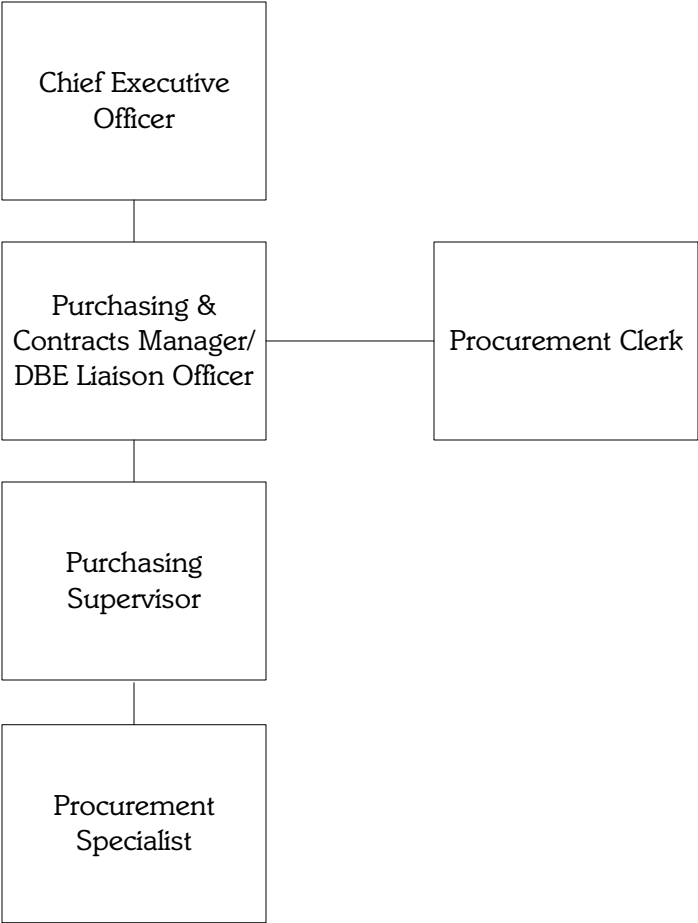
All positions are full time unless otherwise noted.

Planning & Development Department

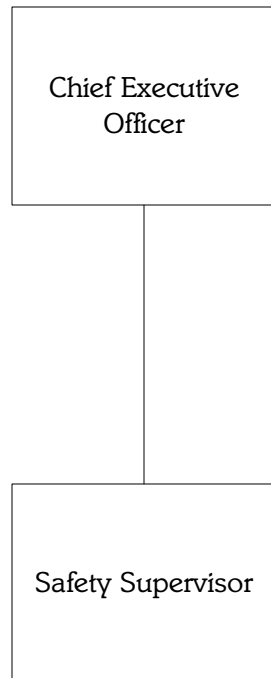


All positions are full time unless otherwise noted.

Purchasing & Contracts Department



All positions are full time unless otherwise noted.



All positions are full time unless otherwise noted.

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 16, 2023, Board of Directors meeting, a public hearing will be held on the FY 2024 Operating and Capital budgets and the 2023 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 budgets for FY 2024, upon which a public hearing was held at a regular meeting of the Board on August 16, 2023, is adopted as the general appropriation of total revenues of the Authority to defray expenditures and meet liabilities in FY 2024 (October 1, 2023, through September 30, 2024).
2. In accordance with the Truth in Budgeting Act, the Board states that the Authority's levy for 2023 of 3.007 mills of ad valorem property taxes as provided for in the Operating budget and authorized by resolution adopted on August 16, 2023, 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 Operating and Capital budgets 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 Operating and Capital budgets for FY 2024, are approved.

Action Item – 2023 Property Tax Levy

At CATA's August 16, 2023, Board of Directors meeting, a public hearing will be held on the FY 2024 budget and the 2023 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 2023 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.

* 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

Fiscal 2024 Operating Budget

	2024 Budget	2023 Budget	Variance 2024 v 2023	% Var 2024 vs 2023	2022 Actual	Variance 2024 v 2022	% Var 2024 vs 2022
Revenues							
Farebox	\$ 2,281,800	\$ 1,839,864	\$ 441,936	24 %	\$ 2,030,564	\$ 251,236	12 %
Service Contracts	3,492,000	3,886,496	(394,496)	(10) %	3,121,488	370,512	12 %
Property Tax	24,882,000	24,463,000	419,000	2 %	24,075,705	806,295	3 %
State Revenue:	16,095,000	16,026,396	68,604	0 %	16,779,792	(684,792)	(4) %
Federal Revenue:	14,524,000	13,695,996	828,004	6 %	9,499,200	5,024,800	53 %
Other Revenue:	1,097,600	483,405	614,195	127 %	(204,123)	1,301,723	(638) %
Total Revenues	\$ 62,372,400	\$ 60,395,157	\$ 1,977,243	3 %	\$ 55,302,626	\$ 7,069,774	13 %
Expenses							
Salaries and Wages	\$ 25,451,140	\$ 25,162,582	\$ 288,558	1 %	\$ 20,322,141	\$ 5,128,999	25 %
Temporary Help	127,600	351,600	(224,000)	(64) %	375,049	(247,449)	(66) %
Payroll Taxes	2,468,460	2,279,618	188,842	8 %	1,677,308	791,152	47 %
Pension Expense	(1,790,000)	916,000	(2,706,000)	(295) %	(2,892,436)	1,102,436	(38) %
Fringe Benefit Insurance Plans	5,080,000	5,085,000	(5,000)	(0) %	4,582,038	497,962	11 %
Fringe Benefit Insurance Plans - Retirees	1,984,500	4,448,500	(2,464,000)	(55) %	6,370,884	(4,386,384)	(69) %
Employee Paid Time Off	1,929,400	1,900,000	29,400	2 %	1,514,059	415,341	27 %
Other Fringe Benefits	541,000	129,000	412,000	319 %	151,437	389,563	257 %
Worker's Compensation Insurance	450,000	400,000	50,000	13 %	802,184	(352,184)	(44) %
Other Human Resource Expenses	100,000	100,000	-	0 %	91,369	8,631	9 %
Uniforms/Work Clothing	258,500	235,200	23,300	10 %	155,741	102,759	66 %
Tool Allowance	16,500	16,500	-	0 %	25,506	(9,006)	(35) %
Professional and Technical Service	130,000	229,600	(99,600)	(43) %	213,771	(83,771)	(39) %
Computer Services and License Fees	1,360,000	1,320,000	40,000	3 %	1,363,866	(3,866)	(0) %
Advertising Media and Production	816,000	521,100	294,900	57 %	341,252	474,748	139 %
Marketing Promotions and Sponsorships	87,000	79,500	7,500	9 %	427,241	(340,241)	(80) %
Building and Grounds Maintenance	463,200	447,600	15,600	3 %	552,621	(89,421)	(16) %
Contracted Services	1,422,000	1,011,600	410,400	41 %	750,449	671,551	89 %
Shelter and Signs Maintenance	20,000	12,000	8,000	67 %	16,120	3,880	24 %
Security Services	750,000	612,000	138,000	23 %	489,003	260,997	53 %
Bank Fees	96,000	84,000	12,000	14 %	116,244	(20,244)	(17) %
Audit Fees	81,600	78,000	3,600	5 %	82,890	(1,290)	(2) %
Legal Fees	210,000	192,000	18,000	9 %	227,706	(17,706)	(8) %
Fuel and Fluids	2,893,600	2,288,400	605,200	26 %	3,057,664	(164,064)	(5) %
Tires and Tubes	209,000	156,000	53,000	34 %	168,144	40,856	24 %
Materials and Supplies - Vehicles	1,374,600	1,128,000	246,600	22 %	980,436	394,164	40 %
Materials and Supplies - Building and Grounds	195,000	194,700	300	0 %	108,006	86,994	81 %
Materials and Supplies - Shelters	20,000	12,000	8,000	67 %	34,821	(14,821)	(43) %
Materials and Supplies - Miscellaneous	151,600	167,023	(15,423)	(9) %	169,819	(18,219)	(11) %
Pandemic Related Supplies	-	488,400	(488,400)	(100) %	686,266	(686,266)	(100) %
Office Supplies	121,940	109,884	12,056	11 %	104,176	17,764	17 %

Fiscal 2024 Operating Budget

Printing Supplies	128,000	122,004	5,996	5 %	38,605	89,395	232 %
Program Materials	168,000	162,000	6,000	4 %	7,286	160,714	2,206 %
Postage and Shipping Expenses	55,500	47,620	7,880	17 %	114,942	(59,442)	(52) %
Utilities : Phone	150,000	212,400	(62,400)	(29) %	227,334	(77,334)	(34) %
Utilities: Electric	352,000	337,200	14,800	4 %	293,514	58,486	20 %
Utilities: Water and Sewer	114,000	112,800	1,200	1 %	101,117	12,883	13 %
Utilities: Steam Power	24,000	18,000	6,000	33 %	17,173	6,827	40 %
Utilities: Natural Gas	242,320	235,080	7,240	3 %	163,912	78,408	48 %
Trash Collection	12,300	12,240	60	0 %	7,513	4,787	64 %
Property and Liability Insurance	1,314,000	1,068,000	246,000	23 %	1,470,397	(156,397)	(11) %
Contracted Spectran Service	7,041,600	7,800,000	(758,400)	(10) %	5,554,540	1,487,060	27 %
Contacted Rural Service	2,738,400	1,200,000	1,538,400	128 %	1,361,291	1,377,109	101 %
Dues and Subscriptions	224,700	152,624	72,076	47 %	181,278	43,422	24 %
Training and Meetings	273,900	270,000	3,900	1 %	96,081	177,819	185 %
Leases and Rentals	84,000	60,600	23,400	39 %	53,363	30,637	57 %
Other Miscellaneous Expenses	5,040	4,920	120	2 %	4,921	119	2 %
Other Ineligible Expenses	79,440	117,780	(38,340)	(33) %	181,495	(102,055)	(56) %
Total Operating Expenses	\$ 60,025,840	\$ 62,089,075	\$ (2,063,235)	(3) %	\$ 53,040,046	\$ 6,985,794	13 %
Net Change in Financial Position	\$ 2,346,560	\$ (1,693,918)	\$ 4,040,478	239% \$	\$ 2,262,580	\$ 83,980	4 %

Fiscal 2024 Departmental Analysis

Department: Admin - Board

	2024 Budget	2023 Budget	Variance 2024 v 2023	% Var 2024 vs 2023	2022 Actual	Variance 2024 v 2022	% Var 2024 vs 2022	Ref. No.
Training and Meetings	\$ 13,800	\$ 15,000	\$ (1,200)	(8.00) %	\$ 2,471	\$ 11,329	458.47 %	
Total Admin - Board	\$ 13,800	\$ 15,000	\$ (1,200)	(8.00) %	\$ 2,471	\$ 11,329	458.47 %	

Department: Admin - Customer Experience

	2024 Budget	2023 Budget	Variance 2024 v 2023	% Var 2024 vs 2023	2022 Actual	Variance 2024 v 2022	% Var 2024 vs 2022	Ref. No.
Salaries and Wages	\$ 633,000	\$ 532,834	\$ 100,166	18.80 %	\$ 448,113	\$ 184,887	41.26 %	2
Temporary Help	-	-	-	0.00 %	169,277	(169,277)	(100.00) %	
Payroll Taxes	60,240	47,421	12,819	27.03 %	40,233	20,007	49.73 %	1
Fringe Benefit Insurance Plans	-	-	-	0.00 %	(4,937)	4,937	(100.00) %	
Employee Paid Time Off	39,000	41,046	(2,046)	(4.98) %	600	38,400	6,399.78 %	12
Other Fringe Benefits	-	-	-	0.00 %	(340)	340	(100.00) %	
Uniforms/Work Clothing	5,700	5,400	300	5.56 %	3,754	1,946	51.83 %	
Professional and Technical Service	-	-	-	0.00 %	477	(477)	(100.00) %	
Marketing Promotions and Sponsorships	1,800	1,500	300	20.00 %	1,555	245	15.75 %	
Building and Grounds Maintenance	198,000	168,000	30,000	17.86 %	16,146	181,854	1,126.28 %	22
Contracted Services	75,000	72,000	3,000	4.17 %	53,248	21,752	40.85 %	
Security Services	750,000	612,000	138,000	22.55 %	488,143	261,857	53.64 %	15
Office Supplies	24,000	24,000	-	0.00 %	5,416	18,584	343.14 %	
Training and Meetings	19,800	21,600	(1,800)	(8.33) %	10,971	8,829	80.48 %	
Leases and Rentals	51,000	27,600	23,400	84.78 %	35,740	15,260	42.70 %	5
Other Ineligible Expenses	2,400	2,400	-	0.00 %	8,365	(5,965)	(71.31) %	25
Total Admin - Customer Experience	\$ 1,859,940	\$ 1,555,800	\$ 304,140	19.55 %	\$ 1,276,761	\$ 583,179	45.68 %	

Fiscal 2024 Departmental Analysis

Department: Admin - Executive Office

	2024 Budget	2023 Budget	Variance 2024 v 2023	% Var 2024 vs 2023	2022 Actual	Variance 2024 v 2022	% Var 2024 vs 2022	Ref. No.
Salaries and Wages	\$ 474,000	\$ 554,763	\$ (80,763)	(14.56) %	\$ 416,764	\$ 57,236	13.73 %	2
Payroll Taxes	44,100	49,376	(5,276)	(10.69) %	30,110	13,990	46.46 %	1
Fringe Benefit Insurance Plans	-	-	-	0.00 %	(1,393)	1,393	(100.00) %	
Employee Paid Time Off	33,000	33,781	(781)	(2.31) %	-	33,000	0.00 %	12
Other Fringe Benefits	6,000	5,000	1,000	20.00 %	1,000	5,000	500.00 %	
Professional and Technical Service	30,000	51,600	(21,600)	(41.86) %	2,132	27,869	1,307.46 %	
Contracted Services	-	-	-	0.00 %	(6,600)	6,600	(100.00) %	
Legal Fees	210,000	192,000	18,000	9.38 %	105,965	104,035	98.18 %	23
Materials and Supplies - Building and Grounds	-	-	-	0.00 %	521	(521)	(100.00) %	
Office Supplies	1,800	1,800	-	0.00 %	192	1,608	835.31 %	
Postage and Shipping Expenses	600	600	-	0.00 %	1,620	(1,020)	(62.97) %	
Dues and Subscriptions	100,000	80,000	20,000	25.00 %	65,461	34,539	52.76 %	3
Training and Meetings	27,000	40,000	(13,000)	(32.50) %	27,050	(50)	(0.19) %	
Leases and Rentals	-	-	-	0.00 %	6,600	(6,600)	(100.00) %	
Other Miscellaneous Expenses	2,400	2,400	-	0.00 %	1	2,399	303,697.47 %	
Other Ineligible Expenses	15,000	6,000	9,000	150.00 %	4,506	10,494	232.88 %	25
Total Admin - Executive Office	\$ 943,900	\$ 1,017,320	\$ (73,420)	(7.22) %	\$ 653,930	\$ 289,970	44.34 %	

Department: Admin - Finance

	2024 Budget	2023 Budget	Variance 2024 v 2023	% Var 2024 vs 2023	2022 Actual	Variance 2024 v 2022	% Var 2024 vs 2022	Ref. No.
Salaries and Wages	\$ 447,500	\$ 419,465	\$ 28,035	6.68 %	\$ 482,773	\$ (35,273)	(7.31) %	2
Temporary Help	40,000	60,000	(20,000)	(33.33) %	17,187	22,813	132.73 %	
Payroll Taxes	40,800	36,585	4,215	11.52 %	55,068	(14,268)	(25.91) %	1
Fringe Benefit Insurance Plans	-	-	-	0.00 %	(2,869)	2,869	(100.00) %	
Employee Paid Time Off	33,000	38,076	(5,076)	(13.33) %	-	33,000	0.00 %	12
Uniforms/Work Clothing	-	-	-	0.00 %	94	(94)	(100.00) %	
Professional and Technical Service	60,000	60,000	-	0.00 %	52,359	7,641	14.59 %	6
Computer Services and License Fees	-	-	-	0.00 %	370	(370)	(100.00) %	
Contracted Services	80,000	36,000	44,000	122.22 %	66,263	13,737	20.73 %	7
Bank Fees	96,000	84,000	12,000	14.29 %	115,951	(19,951)	(17.21) %	
Audit Fees	81,600	78,000	3,600	4.62 %	82,890	(1,290)	(1.56) %	8
Legal Fees	-	-	-	0.00 %	184	(184)	(100.00) %	
Materials and Supplies - Miscellaneous	-	-	-	0.00 %	18	(18)	(100.00) %	
Office Supplies	4,200	4,200	-	0.00 %	4,572	(372)	(8.13) %	
Postage and Shipping Expenses	6,600	720	5,880	816.67 %	109	6,491	5,929.60 %	
Property and Liability Insurance	1,314,000	1,068,000	246,000	23.03 %	-	1,314,000	0.00 %	16
Dues and Subscriptions	4,800	1,200	3,600	300.00 %	335	4,465	1,332.84 %	
Training and Meetings	5,400	6,000	(600)	(10.00) %	1,719	3,681	214.19 %	
Leases and Rentals	24,000	24,000	-	0.00 %	-	24,000	0.00 %	
Other Miscellaneous Expenses	240	120	120	100.00 %	41	199	487.80 %	
Other Ineligible Expenses	240	240	-	0.00 %	392	(152)	(38.76) %	25
Total Admin - Finance	\$ 2,238,380	\$ 1,916,606	\$ 321,774	16.79 %	\$ 877,967	\$ 1,360,413	154.95 %	

Fiscal 2024 Departmental Analysis

Department: Admin - Human Resources

	2024 Budget	2023 Budget	Variance 2024 v 2023	% Var 2024 vs 2023	2022 Actual	Variance 2024 v 2022	% Var 2024 vs 2022	Ref. No.
Salaries and Wages	\$ 398,000	\$ 373,915	\$ 24,085	6.44 %	\$ 266,023	\$ 131,977	49.61 %	2
Temporary Help	60,000	120,000	(60,000)	(50.00) %	72,606	(12,606)	(17.36) %	
Payroll Taxes	38,500	33,528	4,972	14.83 %	21,710	16,790	77.34 %	1
Pension Expense	(1,790,000)	916,000	(2,706,000)	(295.41) %	-	(1,790,000)	0.00 %	19
Fringe Benefit Insurance Plans	5,080,000	5,085,000	(5,000)	(0.10) %	139,270	4,940,730	3,547.58 %	34
Fringe Benefit Insurance Plans - Retirees	1,984,500	4,448,500	(2,464,000)	(55.39) %	-	1,984,500	0.00 %	20, 34
Employee Paid Time Off	26,400	27,716	(1,316)	(4.75) %	1,000	25,400	2,540.00 %	12
Other Fringe Benefits	75,000	89,000	(14,000)	(15.73) %	-	75,000	0.00 %	
Worker's Compensation Insurance	450,000	400,000	50,000	12.50 %	25,511	424,489	1,663.96 %	39
Other Human Resource Expenses	100,000	100,000	-	0.00 %	13,212	86,789	656.92 %	38
Professional and Technical Service	-	78,000	(78,000)	(100.00) %	98,229	(98,229)	(100.00) %	41
Advertising Media and Production	-	41,100	(41,100)	(100.00) %	17,944	(17,944)	(100.00) %	42
Contracted Services	100,000	36,000	64,000	177.78 %	37,764	62,236	164.81 %	41
Legal Fees	-	-	-	0.00 %	106,972	(106,972)	(100.00) %	
Office Supplies	5,400	5,400	-	0.00 %	1,940	3,460	178.40 %	
Postage and Shipping Expenses	-	-	-	0.00 %	54	(54)	(100.00) %	
Dues and Subscriptions	45,000	1,020	43,980	4,311.76 %	458	44,542	9,725.33 %	4, 42
Training and Meetings	9,000	8,400	600	7.14 %	5,335	3,665	68.68 %	
Other Ineligible Expenses	1,200	1,200	-	0.00 %	4,446	(3,246)	(73.01) %	25
Total Admin - Human Resources	\$ 6,583,000	\$ 11,764,779	\$ (5,181,779)	(44.04) %	\$ 812,473	\$ 5,770,527	710.24 %	

Department: Admin - Information Technology

	2024 Budget	2023 Budget	Variance 2024 v 2023	% Var 2024 vs 2023	2022 Actual	Variance 2024 v 2022	% Var 2024 vs 2022	Ref. No.
Salaries and Wages	\$ 467,400	\$ 451,519	\$ 15,881	3.52 %	\$ 410,413	\$ 56,987	13.89 %	2
Payroll Taxes	40,200	39,642	558	1.41 %	32,376	7,824	24.17 %	1
Fringe Benefit Insurance Plans	-	-	-	0.00 %	(2,655)	2,655	(100.00) %	
Employee Paid Time Off	33,000	34,905	(1,905)	(5.46) %	-	33,000	0.00 %	12
Professional and Technical Service	-	-	-	0.00 %	16,106	(16,106)	(100.00) %	
Computer Services and License Fees	1,360,000	1,320,000	40,000	3.03 %	1,363,496	(3,496)	(0.26) %	9
Building and Grounds Maintenance	-	-	-	0.00 %	2,434	(2,434)	(100.00) %	
Contracted Services	6,000	5,400	600	11.11 %	37,132	(31,132)	(83.84) %	
Legal Fees	-	-	-	0.00 %	138	(138)	(100.00) %	
Materials and Supplies - Building and Grounds	-	-	-	0.00 %	14,812	(14,812)	(100.00) %	
Materials and Supplies - Miscellaneous	110,000	104,419	5,581	5.34 %	86,613	23,387	27.00 %	
Office Supplies	30,000	30,000	-	0.00 %	31,836	(1,836)	(5.77) %	
Postage and Shipping Expenses	300	300	-	0.00 %	1,522	(1,222)	(80.29) %	
Utilities : Phone	150,000	150,000	-	0.00 %	31,276	118,724	379.60 %	18
Training and Meetings	10,800	12,000	(1,200)	(10.00) %	592	10,208	1,724.97 %	
Leases and Rentals	2,400	2,400	-	0.00 %	-	2,400	0.00 %	
Other Ineligible Expenses	1,200	2,400	(1,200)	(50.00) %	-	1,200	0.00 %	25
Total Admin - Information Technology	\$ 2,211,300	\$ 2,152,985	\$ 58,315	2.71 %	\$ 2,105,132	\$ 106,168	5.04 %	

Fiscal 2024 Departmental Analysis

Department: Admin - Marketing

	2024 Budget	2023 Budget	Variance 2024 v 2023	% Var 2024 vs 2023	2022 Actual	Variance 2024 v 2022	% Var 2024 vs 2022	Ref. No.
Salaries and Wages	\$ 583,000	\$ 435,177	\$ 147,823	33.97 %	\$ 411,125	\$ 171,875	41.81 %	2
Temporary Help	-	120,000	(120,000)	(100.00) %	69,072	(69,072)	(100.00) %	36
Payroll Taxes	52,400	38,530	13,870	36.00 %	34,183	18,217	53.29 %	1
Fringe Benefit Insurance Plans	-	-	-	0.00 %	(1,749)	1,749	(100.00) %	
Employee Paid Time Off	47,000	45,669	1,331	2.92 %	-	47,000	0.00 %	12
Uniforms/Work Clothing	-	-	-	0.00 %	112	(112)	(100.00) %	
Professional and Technical Service	-	-	-	0.00 %	25,359	(25,359)	(100.00) %	
Advertising Media and Production	816,000	480,000	336,000	70.00 %	300,289	515,711	171.74 %	24
Marketing Promotions and Sponsorships	85,200	78,000	7,200	9.23 %	425,686	(340,486)	(79.99) %	24
Contracted Services	126,000	120,000	6,000	5.00 %	178,958	(52,958)	(29.59) %	24
Legal Fees	-	-	-	0.00 %	759	(759)	(100.00) %	
Materials and Supplies - Miscellaneous	-	-	-	0.00 %	3,435	(3,435)	(100.00) %	
Office Supplies	24,000	24,000	-	0.00 %	9,181	14,819	161.42 %	
Printing Supplies	126,000	120,000	6,000	5.00 %	37,393	88,607	236.96 %	24
Program Materials	168,000	162,000	6,000	3.70 %	6,998	161,002	2,300.73 %	24
Postage and Shipping Expenses	42,000	40,000	2,000	5.00 %	557	41,443	7,434.04 %	24
Dues and Subscriptions	72,000	67,800	4,200	6.19 %	67,640	4,360	6.45 %	
Training and Meetings	10,200	10,200	-	0.00 %	14,865	(4,665)	(31.38) %	
Leases and Rentals	-	-	-	0.00 %	4,465	(4,465)	(100.00) %	
Other Ineligible Expenses	57,000	102,000	(45,000)	(44.12) %	132,473	(75,473)	(56.97) %	25
Total Admin - Marketing	\$ 2,208,800	\$ 1,843,376	\$ 365,424	19.82 %	\$ 1,720,801	\$ 487,999	28.36 %	

Department: Admin - Planning & Development

	2024 Budget	2023 Budget	Variance 2024 v 2023	% Var 2024 vs 2023	2022 Actual	Variance 2024 v 2022	% Var 2024 vs 2022	Ref. No.
Salaries and Wages	\$ 417,000	\$ 426,149	\$ (9,149)	(2.15) %	\$ 331,240	\$ 85,760	25.89 %	2
Temporary Help	24,000	48,000	(24,000)	(50.00) %	10,438	13,562	129.93 %	26
Payroll Taxes	40,200	37,882	2,318	6.12 %	28,769	11,431	39.73 %	1
Fringe Benefit Insurance Plans	-	-	-	0.00 %	(1,892)	1,892	(100.00) %	
Employee Paid Time Off	33,000	35,571	(2,571)	(7.23) %	-	33,000	0.00 %	12
Other Fringe Benefits	-	-	-	0.00 %	295	(295)	(100.00) %	
Professional and Technical Service	-	-	-	0.00 %	2,033	(2,033)	(100.00) %	
Advertising Media and Production	-	-	-	0.00 %	1,960	(1,960)	(100.00) %	
Contracted Services	24,000	48,000	(24,000)	(50.00) %	53,069	(29,069)	(54.78) %	
Legal Fees	-	-	-	0.00 %	690	(690)	(100.00) %	
Office Supplies	1,200	1,200	-	0.00 %	322	878	272.77 %	
Dues and Subscriptions	1,800	1,800	-	0.00 %	2,561	(761)	(29.71) %	
Training and Meetings	13,800	13,500	300	2.22 %	1,897	11,903	627.42 %	
Other Ineligible Expenses	600	1,500	(900)	(60.00) %	60	540	901.50 %	25
Total Admin - Planning & Development	\$ 555,600	\$ 613,601	\$ (58,001)	(9.45) %	\$ 431,443	\$ 124,157	28.78 %	

Fiscal 2024 Departmental Analysis

Department: Admin - Purchasing

	2024 Budget	2023 Budget	Variance 2024 v 2023	% Var 2024 vs 2023	2022 Actual	Variance 2024 v 2022	% Var 2024 vs 2022	Ref. No.
Salaries and Wages	\$ 252,000	\$ 201,336	\$ 50,664	25.16 %	\$ 159,562	\$ 92,438	57.93 %	2
Temporary Help	-	-	-	0.00 %	9,365	(9,365)	(100.00) %	
Payroll Taxes	23,400	17,598	5,802	32.97 %	12,561	10,839	86.28 %	1
Fringe Benefit Insurance Plans	-	-	-	0.00 %	(1,421)	1,421	(100.00) %	
Employee Paid Time Off	19,200	18,683	517	2.77 %	-	19,200	0.00 %	12
Professional and Technical Service	-	-	-	0.00 %	113	(113)	(100.00) %	
Contracted Services	6,000	6,000	-	0.00 %	2,531	3,469	137.04 %	
Legal Fees	-	-	-	0.00 %	12,113	(12,113)	(100.00) %	
Office Supplies	6,000	600	5,400	900.00 %	41	5,959	14,681.97 %	12
Dues and Subscriptions	600	300	300	100.00 %	180	420	233.33 %	
Training and Meetings	4,800	5,400	(600)	(11.11) %	118	4,682	3,957.48 %	
Other Ineligible Expenses	-	-	-	0.00 %	84	(84)	(100.00) %	
Total Admin - Purchasing	\$ 312,000	\$ 249,917	\$ 62,083	24.84 %	\$ 195,248	\$ 116,752	59.80 %	

Department: Admin - Safety

	2024 Budget	2023 Budget	Variance 2024 v 2023	% Var 2024 vs 2023	2022 Actual	Variance 2024 v 2022	% Var 2024 vs 2022	Ref. No.
Salaries and Wages	\$ 69,840	\$ 136,770	\$ (66,930)	(48.94) %	\$ 76,333	\$ (6,493)	(8.51) %	2, 35
Payroll Taxes	6,420	12,041	(5,621)	(46.68) %	14,596	(8,176)	(56.01) %	1
Fringe Benefit Insurance Plans	-	-	-	0.00 %	(341)	341	(100.00) %	
Employee Paid Time Off	6,000	15,069	(9,069)	(60.18) %	-	6,000	0.00 %	12
Contracted Services	36,000	36,000	-	0.00 %	-	36,000	0.00 %	
Materials and Supplies - Miscellaneous	-	-	-	0.00 %	47,608	(47,608)	(100.00) %	
Pandemic Related Supplies	-	6,000	(6,000)	(100.00) %	-	-	0.00 %	43
Office Supplies	6,000	6,000	-	0.00 %	13,300	(7,300)	(82.20) %	
Program Materials	-	-	-	0.00 %	288	(288)	(100.00) %	
Postage and Shipping Expenses	-	-	-	0.00 %	44	(44)	(100.00) %	
Training and Meetings	32,400	6,000	26,400	440.00 %	17,688	14,712	220.23 %	
Total Admin - Safety	\$ 156,660	\$ 217,880	\$ (61,220)	(28.10) %	\$ 169,516	\$ (12,856)	92.62 %	

Fiscal 2024 Departmental Analysis

Department: Facilities - Administration

	2024 Budget	2023 Budget	Variance 2024 v 2023	% Var 2024 vs 2023	2022 Actual	Variance 2024 v 2022	% Var 2024 vs 2022	Ref. No.
Salaries and Wages	\$ 391,200	\$ 371,871	\$ 19,329	5.20 %	\$ 371,927	\$ 19,273	5.18 %	2
Temporary Help	3,600	3,600	-	0.00 %	5,668	(2,068)	(36.49) %	
Payroll Taxes	39,900	32,602	7,298	22.39 %	28,812	11,088	38.48 %	1
Fringe Benefit Insurance Plans	-	-	-	0.00 %	(4,313)	4,313	(100.00) %	
Employee Paid Time Off	33,000	34,257	(1,257)	(3.67) %	140	32,860	23,471.43 %	12
Uniforms/Work Clothing	1,800	1,800	-	0.00 %	1,116	684	61.34 %	
Building and Grounds Maintenance	-	18,000	(18,000)	(100.00) %	143,066	(143,066)	(100.00) %	
Contracted Services	240,000	240,000	-	0.00 %	54,921	185,079	336.99 %	
Shelter and Signs Maintenance	20,000	12,000	8,000	66.67 %	15,650	4,350	27.79 %	
Materials and Supplies - Building and Grounds	-	-	-	0.00 %	37,046	(37,046)	(100.00) %	
Materials and Supplies - Shelters	20,000	12,000	8,000	66.67 %	18,055	1,945	10.78 %	
Materials and Supplies - Miscellaneous	1,200	22,200	(21,000)	(94.59) %	15,978	(14,778)	(92.49) %	
Office Supplies	-	-	-	0.00 %	5,535	(5,535)	(100.00) %	
Postage and Shipping Expenses	-	-	-	0.00 %	17	(17)	(100.00) %	
Utilities : Phone	-	-	-	0.00 %	17,458	(17,458)	(100.00) %	
Utilities: Electric	-	-	-	0.00 %	126,588	(126,588)	(100.00) %	
Utilities: Water and Sewer	-	-	-	0.00 %	46,629	(46,629)	(100.00) %	
Utilities: Natural Gas	-	-	-	0.00 %	121,042	(121,042)	(100.00) %	
Trash Collection	-	-	-	0.00 %	4,114	(4,114)	(100.00) %	
Other Ineligible Expenses	1,800	2,040	(240)	(11.76) %	614	1,186	193.15 %	25
Total Facilities - Administration	\$ 752,500	\$ 750,370	\$ 2,130	0.28 %	\$ 1,010,062	\$ (257,562)	(25.50) %	

Department: Facilities - CTC

	2024 Budget	2023 Budget	Variance 2024 v 2023	% Var 2024 vs 2023	2022 Actual	Variance 2024 v 2022	% Var 2024 vs 2022	Ref. No.
Building and Grounds Maintenance	\$ 70,000	\$ 60,000	\$ 10,000	16.67 %	\$ 210,456	\$ (140,456)	(66.74) %	10
Contracted Services	30,000	30,000	-	0.00 %	15,869	14,131	89.05 %	11
Materials and Supplies - Vehicles	-	-	-	0.00 %	(10)	10	(100.00) %	
Materials and Supplies - Building and Grounds	23,100	22,800	300	1.32 %	6,865	16,235	236.51 %	
Materials and Supplies - Miscellaneous	-	-	-	0.00 %	917	(917)	(100.00) %	
Utilities : Phone	-	15,600	(15,600)	(100.00) %	6,928	(6,928)	(100.00) %	
Utilities: Electric	42,000	40,800	1,200	2.94 %	30,540	11,460	37.52 %	
Utilities: Water and Sewer	12,000	12,000	-	0.00 %	9,159	2,841	31.01 %	
Utilities: Steam Power	24,000	18,000	6,000	33.33 %	17,173	6,827	39.75 %	
Utilities: Natural Gas	16,000	15,000	1,000	6.67 %	8,200	7,800	95.11 %	
Trash Collection	1,800	1,800	-	0.00 %	871	929	106.57 %	
Other Ineligible Expenses	-	-	-	0.00 %	10	(10)	(100.00) %	25
Total Facilities - CTC	\$ 218,900	\$ 216,000	\$ 2,900	1.34 %	\$ 306,980	\$ (88,080)	(28.69) %	

Fiscal 2024 Departmental Analysis

Department: Facilities - MMG

	2024 Budget	2023 Budget	Variance 2024 v 2023	% Var 2024 vs 2023	2022 Actual	Variance 2024 v 2022	% Var 2024 vs 2022	Ref. No.
Professional and Technical Service	\$ -	\$ -	\$ -	0.00 %	\$ 523	\$ (523)	(100.00) %	
Building and Grounds Maintenance	60,000	93,600	(33,600)	(35.90) %	83,945	(23,945)	(28.52) %	10
Contracted Services	9,000	9,000	-	0.00 %	3,956	5,044	127.50 %	11
Materials and Supplies - Building and Grounds	6,300	6,300	-	0.00 %	4,834	1,466	30.32 %	
Materials and Supplies - Miscellaneous	-	-	-	0.00 %	199	(199)	(100.00) %	
Utilities : Phone	-	9,600	(9,600)	(100.00) %	5,735	(5,735)	(100.00) %	
Utilities: Electric	22,000	20,400	1,600	7.84 %	22,210	(210)	(0.95) %	
Utilities: Natural Gas	4,320	4,080	240	5.88 %	3,130	1,191	38.04 %	
Trash Collection	900	840	60	7.14 %	383	517	134.87 %	
Total Facilities - MMG	\$ 102,520	\$ 143,820	\$ (41,300)	(28.72) %	\$ 124,954	\$ (22,434)	(17.95) %	

Department: Facilities - Tranter

	2024 Budget	2023 Budget	Variance 2024 v 2023	% Var 2024 vs 2023	2022 Actual	Variance 2024 v 2022	% Var 2024 vs 2022	Ref. No.
Temporary Help	\$ -	\$ -	\$ -	0.00 %	\$ 2,234	\$ (2,234)	(100.00) %	
Other Fringe Benefits	-	-	-	0.00 %	206	(206)	(100.00) %	
Uniforms/Work Clothing	-	-	-	0.00 %	398	(398)	(100.00) %	
Advertising Media and Production	-	-	-	0.00 %	115	(115)	(100.00) %	
Building and Grounds Maintenance	135,200	108,000	27,200	25.19 %	96,574	38,626	40.00 %	10
Contracted Services	260,000	240,000	20,000	8.33 %	22,104	237,896	1,076.27 %	11
Shelter and Signs Maintenance	-	-	-	0.00 %	469	(469)	(100.00) %	
Security Services	-	-	-	0.00 %	860	(860)	(100.00) %	
Materials and Supplies - Vehicles	-	-	-	0.00 %	(9,854)	9,854	(100.00) %	
Materials and Supplies - Building and Grounds	165,600	165,600	-	0.00 %	31,861	133,739	419.76 %	
Materials and Supplies - Shelters	-	-	-	0.00 %	16,767	(16,767)	(100.00) %	
Materials and Supplies - Miscellaneous	23,400	23,400	-	0.00 %	647	22,753	3,518.43 %	
Office Supplies	-	-	-	0.00 %	486	(486)	(100.00) %	
Postage and Shipping Expenses	-	-	-	0.00 %	1,499	(1,499)	(100.00) %	
Utilities : Phone	-	37,200	(37,200)	(100.00) %	-	-	0.00 %	
Utilities: Electric	288,000	276,000	12,000	4.35 %	113,924	174,076	152.80 %	
Utilities: Water and Sewer	102,000	100,800	1,200	1.19 %	45,329	56,671	125.02 %	
Utilities: Natural Gas	222,000	216,000	6,000	2.78 %	31,540	190,460	603.88 %	
Trash Collection	9,600	9,600	-	0.00 %	2,144	7,456	347.70 %	
Dues and Subscriptions	-	-	-	0.00 %	205	(205)	(100.00) %	
Training and Meetings	-	-	-	0.00 %	2,994	(2,994)	(100.00) %	
Other Ineligible Expenses	-	-	-	0.00 %	748	(748)	(100.00) %	25
Total Facilities - Tranter	\$ 1,205,800	\$ 1,176,600	\$ 29,200	2.48 %	\$ 361,940	\$ 843,860	233.15 %	

Fiscal 2024 Departmental Analysis

Department: Maintenance - Administration

	2024 Budget	2023 Budget	Variance 2024 v 2023	% Var 2024 vs 2023	2022 Actual	Variance 2024 v 2022	% Var 2024 vs 2022	Ref. No.
Salaries and Wages	\$ 854,800	\$ 648,531	\$ 206,269	31.81 %	\$ 621,922	\$ 232,878	37.44 %	2,27
Payroll Taxes	66,800	57,795	9,005	15.58 %	67,907	(1,107)	(1.63) %	1
Pension Expense	-	-	-	0.00 %	18,540	(18,540)	(100.00) %	
Fringe Benefit Insurance Plans	-	-	-	0.00 %	(24,373)	24,373	(100.00) %	
Employee Paid Time Off	63,000	66,970	(3,970)	(5.93) %	17,422	45,578	261.62 %	12
Other Fringe Benefits	-	-	-	0.00 %	912	(912)	(100.00) %	
Tool Allowance	16,500	16,500	-	0.00 %	11,600	4,900	42.24 %	12
Contracted Services	30,000	37,200	(7,200)	(19.35) %	9,638	20,362	211.26 %	21
Fuel and Fluids	106,600	90,000	16,600	18.44 %	87,947	18,653	21.21 %	28
Tires and Tubes	-	-	-	0.00 %	363	(363)	(100.00) %	
Materials and Supplies - Vehicles	45,600	96,000	(50,400)	(52.50) %	59,383	(13,783)	(23.21) %	29
Materials and Supplies - Miscellaneous	12,000	12,000	-	0.00 %	12,998	(998)	(7.68) %	
Pandemic Related Supplies	-	2,400	(2,400)	(100.00) %	1,726	(1,726)	(100.00) %	17
Office Supplies	2,040	2,040	-	0.00 %	1,212	828	68.30 %	
Postage and Shipping Expenses	-	-	-	0.00 %	6	(6)	(100.00) %	
Utilities: Electric	-	-	-	0.00 %	251	(251)	(100.00) %	
Dues and Subscriptions	500	504	(4)	(0.79) %	-	500	0.00 %	
Training and Meetings	21,600	24,000	(2,400)	(10.00) %	62	21,538	34,738.71 %	
Other Miscellaneous Expenses	2,400	2,400	-	0.00 %	-	2,400	0.00 %	
Total Maintenance - Administration	\$ 1,221,840	\$ 1,056,340	\$ 165,500	15.67 %	\$ 887,977	\$ 333,863	37.60 %	

Department: Maintenance - Fixed Route

	2024 Budget	2023 Budget	Variance 2024 v 2023	% Var 2024 vs 2023	2022 Actual	Variance 2024 v 2022	% Var 2024 vs 2022	Ref. No.
Salaries and Wages	\$ 1,872,000	\$ 2,065,208	\$ (193,208)	(9.36) %	\$ 1,593,488	\$ 278,512	17.48 %	2, 27
Payroll Taxes	192,000	187,000	5,000	2.67 %	116,446	75,554	64.88 %	1
Employee Paid Time Off	156,000	136,095	19,905	14.63 %	-	156,000	0.00 %	12
Other Fringe Benefits	60,000	5,000	55,000	1,100.00 %	-	60,000	0.00 %	40
Uniforms/Work Clothing	51,000	48,000	3,000	6.25 %	8,513	42,487	499.11 %	
Advertising Media and Production	-	-	-	0.00 %	115	(115)	(100.00) %	
Contracted Services	400,000	96,000	304,000	316.67 %	221,480	178,520	80.60 %	
Fuel and Fluids	2,424,000	1,884,000	540,000	28.66 %	2,515,573	(91,573)	(3.64) %	28
Tires and Tubes	200,000	150,000	50,000	33.33 %	151,825	48,175	31.73 %	
Materials and Supplies - Vehicles	1,260,000	960,000	300,000	31.25 %	884,522	375,478	42.45 %	29
Materials and Supplies - Building and Grounds	-	-	-	0.00 %	12,067	(12,067)	(100.00) %	
Materials and Supplies - Miscellaneous	-	-	-	0.00 %	1,193	(1,193)	(100.00) %	
Pandemic Related Supplies	-	480,000	(480,000)	(100.00) %	683,341	(683,341)	(100.00) %	17
Office Supplies	1,500	1,200	300	25.00 %	140	1,360	972.65 %	
Postage and Shipping Expenses	6,000	6,000	-	0.00 %	1,667	4,333	259.84 %	
Training and Meetings	7,800	2,400	5,400	225.00 %	422	7,378	1,748.34 %	
Leases and Rentals	-	-	-	0.00 %	3,089	(3,089)	(100.00) %	
Other Miscellaneous Expenses	-	-	-	0.00 %	0	(0)	(100.00) %	
Total Maintenance - Fixed Route	\$ 6,630,300	\$ 6,020,903	\$ 609,397	10.12 %	\$ 6,193,880	\$ 436,420	7.05 %	

Fiscal 2024 Departmental Analysis

Department: Maintenance - Paratransit

	2024 Budget	2023 Budget	Variance 2024 v 2023	% Var 2024 vs 2023	2022 Actual	Variance 2024 v 2022	% Var 2024 vs 2022	Ref. No.
Salaries and Wages	\$ 192,000	\$ 196,700	\$ (4,700)	(2.39) %	\$ 121,907	\$ 70,093	57.50 %	2, 27
Payroll Taxes	18,900	18,218	682	3.74 %	9,748	9,152	93.88 %	1
Employee Paid Time Off	16,800	11,335	5,465	48.22 %	-	16,800	0.00 %	12
Fuel and Fluids	363,000	314,400	48,600	15.46 %	454,143	(91,143)	(20.07) %	28
Tires and Tubes	9,000	6,000	3,000	50.00 %	15,957	(6,957)	(43.60) %	
Materials and Supplies - Vehicles	69,000	72,000	(3,000)	(4.17) %	46,396	22,604	48.72 %	29
Total Maintenance - Paratransit	\$ 668,700	\$ 618,653	\$ 50,047	8.09 %	\$ 648,150	\$ 20,550	3.17 %	

Department: Operations - Fixed Route Admin

	2024 Budget	2023 Budget	Variance 2024 v 2023	% Var 2024 vs 2023	2022 Actual	Variance 2024 v 2022	% Var 2024 vs 2022	Ref. No.
Salaries and Wages	\$ 1,167,000	\$ 1,104,002	\$ 62,998	5.71 %	\$ 947,006	\$ 219,994	23.23 %	2, 35
Temporary Help	-	-	-	0.00 %	19,203	(19,203)	(100.00) %	
Payroll Taxes	101,400	98,362	3,038	3.09 %	78,795	22,605	28.69 %	1
Fringe Benefit Insurance Plans	-	-	-	0.00 %	(9,037)	9,037	(100.00) %	
Employee Paid Time Off	90,000	89,636	364	0.41 %	-	90,000	0.00 %	12
Uniforms/Work Clothing	-	-	-	0.00 %	16,243	(16,243)	(100.00) %	
Contracted Services	-	-	-	0.00 %	115	(115)	(100.00) %	
Materials and Supplies - Miscellaneous	5,000	5,004	(4)	(0.08) %	212	4,788	2,258.49 %	
Office Supplies	8,000	2,004	5,996	299.20 %	4,150	3,850	192.78 %	
Printing Supplies	2,000	2,004	(4)	(0.20) %	1,212	788	65.04 %	
Training and Meetings	18,000	20,000	(2,000)	(10.00) %	9,647	8,353	86.59 %	
Other Ineligible Expenses	-	-	-	0.00 %	6,067	(6,067)	(100.00) %	25
Total Operating Budget	\$ 1,391,400	\$ 1,321,012	\$ 70,388	5.33 %	\$ 1,073,613	\$ 317,787	123.04 %	

Department: Operations - Fixed Route Service

	2024 Budget	2023 Budget	Variance 2024 v 2023	% Var 2024 vs 2023	2022 Actual	Variance 2024 v 2022	% Var 2024 vs 2022	Ref. No.
Salaries and Wages	\$ 14,056,000	\$ 14,138,700	\$ (82,700)	(0.58) %	\$ 10,563,418	\$ 3,575,283	133.06 %	2
Payroll Taxes	1,416,000	1,288,000	128,000	9.94 %	1,038,641	377,359	36.33 %	1
Pension Expense	-	-	-	0.00 %	146,259	(146,259)	(100.00) %	
Fringe Benefit Insurance Plans	-	-	-	0.00 %	(125,190)	125,190	(100.00) %	
Employee Paid Time Off	1,100,000	1,063,003	36,997	3.48 %	204,335	895,665	438.33 %	12
Other Fringe Benefits	400,000	30,000	370,000	1,233.33 %	-	400,000	0.00 %	40
Uniforms/Work Clothing	200,000	180,000	20,000	11.11 %	130,403	69,597	53.37 %	37
Office Supplies	4,200	4,200	-	0.00 %	18,077	(13,877)	23.23 %	
Postage and Shipping Expenses	-	-	-	0.00 %	15	(15)	(100.00) %	
Training and Meetings	78,000	84,000	(6,000)	(7.14) %	249	77,751	31,227.82 %	
Other Ineligible Expenses	-	-	-	0.00 %	479	(479)	(100.00) %	25
Total Operations - Fixed Route Service	\$ 17,254,200	\$ 16,787,903	\$ 466,297	2.78 %	\$ 11,976,685	\$ 5,360,215	144.06 %	

Fiscal 2024 Departmental Analysis

Department: Operations - Paratransit Admin

	2024 Budget	2023 Budget	Variance 2024 v 2023	% Var 2024 vs 2023	2022 Actual	Variance 2024 v 2022	% Var 2024 vs 2022	Ref. No.
Salaries and Wages	\$ 676,400	\$ 605,642	\$ 70,758	11.68 %	\$ 624,771	\$ 51,629	8.26 %	2
Payroll Taxes	63,200	53,488	9,712	18.16 %	48,075	15,125	31.46 %	1
Fringe Benefit Insurance Plans	-	-	-	0.00 %	(7,158)	7,158	(100.00) %	
Employee Paid Time Off	51,000	62,602	(11,602)	(18.53) %	-	51,000	0.00 %	
Professional and Technical Service	40,000	40,000	-	0.00 %	10,127	29,874	295.00 %	13
Office Supplies	3,600	3,240	360	11.11 %	358	3,242	904.94 %	17
Training and Meetings	1,500	1,500	-	0.00 %	-	1,500	0.00 %	
Leases and Rentals	6,600	6,600	-	0.00 %	-	6,600	0.00 %	14
Other Ineligible Expenses	-	-	-	0.00 %	316	(316)	(100.00) %	25
Total Operations - Paratransit Admin	\$ 842,300	\$ 773,073	\$ 69,227	8.95 %	\$ 676,488	\$ 165,812	24.51 %	

Department: Operations - Paratransit Service

	2024 Budget	2023 Budget	Variance 2024 v 2023	% Var 2024 vs 2023	2022 Actual	Variance 2024 v 2022	% Var 2024 vs 2022	Ref. No.
Salaries and Wages	\$ 2,500,000	\$ 2,500,000	\$ -	0.00 %	\$ 1,996,173	\$ 503,827	25.24 %	2
Payroll Taxes	224,000	231,550	(7,550)	(3.26) %	17,533	206,467	1,177.59 %	1
Employee Paid Time Off	150,000	145,588	4,412	3.03 %	-	150,000	0.00 %	12
Professional and Technical Service	-	-	-	0.00 %	6,316	(6,316)	(100.00) %	
Advertising Media and Production	-	-	-	0.00 %	115	(115)	(100.00) %	
Contracted Spectran Service	7,041,600	7,800,000	(758,400)	(9.72) %	5,554,540	1,487,060	26.77 %	30, 32
Contacted Rural Service	2,738,400	1,200,000	1,538,400	128.20 %	1,361,291	1,377,109	101.16 %	31, 33
Other Ineligible Expenses	-	-	-	0.00 %	100	(100)	(100.00) %	25
Total Operations - Paratransit Service	\$ 12,654,000	\$ 11,877,138	\$ 776,862	6.54 %	\$ 8,936,068	\$ 3,717,932	41.61 %	

Fiscal 2024 Departmental Analysis

Department: Unallocated

	2024 Budget	2023 Budget	Variance 2024 v 2023	% Var 2024 vs 2023	2022 Actual	Variance 2024 v 2022	% Var 2024 vs 2022	Ref. No.
Salaries and Wages	\$ -	\$ -	\$ -	0.00 %	\$ 479,186	\$ (479,186)	(100.00) %	12
Payroll Taxes	-	-	-	0.00 %	1,746	(1,746)	(100.00) %	12
Pension Expense	-	-	-	0.00 %	(3,057,235)	3,057,235	(100.00) %	12
Fringe Benefit Insurance Plans	-	-	-	0.00 %	4,630,096	(4,630,096)	(100.00) %	12
Fringe Benefit Insurance Plans - Retirees	-	-	-	0.00 %	6,370,884	(6,370,884)	(100.00) %	12
Employee Paid Time Off	-	-	-	0.00 %	1,290,563	(1,290,563)	(100.00) %	12
Other Fringe Benefits	-	-	-	0.00 %	149,364	(149,364)	(100.00) %	12
Worker's Compensation Insurance	-	-	-	0.00 %	776,673	(776,673)	(100.00) %	12
Other Human Resource Expenses	-	-	-	0.00 %	78,157	(78,157)	(100.00) %	12
Uniforms/Work Clothing	-	-	-	0.00 %	(4,893)	4,893	(100.00) %	12
Tool Allowance	-	-	-	0.00 %	13,906	(13,906)	(100.00) %	12
Advertising Media and Production	-	-	-	0.00 %	20,713	(20,713)	(100.00) %	12
Bank Fees	-	-	-	0.00 %	294	(294)	(100.00) %	12
Office Supplies	-	-	-	0.00 %	23,301	(23,301)	(100.00) %	12
Postage and Shipping Expenses	-	-	-	0.00 %	107,822	(107,822)	(100.00) %	12
Utilities : Phone	-	-	-	0.00 %	165,938	(165,938)	(100.00) %	12
Property and Liability Insurance	-	-	-	0.00 %	1,470,022	(1,470,022)	(100.00) %	12
Dues and Subscriptions	-	-	-	0.00 %	44,437	(44,437)	(100.00) %	12
Leases and Rentals	-	-	-	0.00 %	3,469	(3,469)	(100.00) %	12
Other Miscellaneous Expenses	-	-	-	0.00 %	9,857	(9,857)	(100.00) %	12
Other Ineligible Expenses	-	-	-	0.00 %	23,210	(23,210)	(100.00) %	12
Total Unallocated	\$ -	\$ -	\$ -	0.00 %	\$ 12,597,508	\$ (12,597,508)	(100.00) %	
TOTAL OPERATING EXPENSES	\$ 60,025,840	\$ 62,089,075	\$ (2,063,235)	96.68 %	\$ 53,040,046	\$ 7,068,494	113.17 %	

Fiscal 2024 Capital Program

Section 5307 Funding Request

ITEM	Federal Share at 80%	State Match at 20%	Program Amount	Capital	Potential	Total
Less Than 30 foot Replacement Bus With or Without Lift	\$ 544,608	\$ 136,152	\$ 680,760	\$ 680,760	\$ -	\$ 680,760
Van Replacement, Any Size With or Without Lift	\$ 389,402	\$ 97,350	\$ 486,752	\$ 486,752	\$ -	\$ 486,752
Facility Improvements (Administration, Maintenance, Storage)	\$ 169,793	\$ 42,448	\$ 212,242	\$ 212,242	\$ -	\$ 212,242
Bus Terminal Facility Improvements	\$ 84,897	\$ 21,224	\$ 106,121	\$ 106,121	\$ -	\$ 106,121
Facility A&E Design	\$ 97,631	\$ 24,408	\$ 122,039	\$ 122,039	\$ -	\$ 122,039
Customer Enhancements - Shelters	\$ 169,793	\$ 42,448	\$ 212,242	\$ 212,242	\$ -	\$ 212,242
Customer Enhancements - Pedestrian Access/Walkways/Concrete	\$ 63,672	\$ 15,918	\$ 79,591	\$ 79,591	\$ -	\$ 79,591
Customer Enhancements - A&E Design	\$ 8,490	\$ 2,122	\$ 10,612	\$ 10,612	\$ -	\$ 10,612
Customer Enhancements - Signage	\$ 2,547	\$ 637	\$ 3,184	\$ -	\$ 3,184	\$ 3,184
Spare Parts	\$ 124,848	\$ 31,212	\$ 156,060	\$ -	\$ 156,060	\$ 156,060
IT Hardware and Software	\$ 250,282	\$ 62,570	\$ 312,852	\$ 312,852	\$ -	\$ 312,852
Safety and Security Equipment - Facilities	\$ 63,672	\$ 15,918	\$ 79,591	\$ 79,591	\$ -	\$ 79,591
Maintenance Equipment	\$ 84,897	\$ 21,224	\$ 106,121	\$ 106,121	\$ -	\$ 106,121
Support Vehicle Replacement	\$ 83,232	\$ 20,808	\$ 104,040	\$ 104,040	\$ -	\$ 104,040
Preventative Maintenance	\$ 933,863	\$ 233,466	\$ 1,167,329	\$ -	\$ 1,167,329	\$ 1,167,329
Planning	\$ 21,224	\$ 5,306	\$ 26,530	\$ 26,530	\$ -	\$ 26,530
Consulting Services	\$ 62,229	\$ 15,557	\$ 77,787	\$ -	\$ 77,787	\$ 77,787
Emergency Response	\$ 1,273	\$ 318	\$ 1,592	\$ 1,592	\$ -	\$ 1,592
Total	\$ 7,785,160	\$ 1,946,290	\$ 9,731,450	\$ 8,327,092	\$ 1,404,359	\$ 9,731,450

Section 5339 Funding Request

ITEM	Federal Share at 80%	State Match at 20%	Program Amount	Capital	Potential	Total
Large Buses 40 Foot Replacement	\$ 437,907	\$ 109,477	\$ 547,384	\$ 547,384	\$ -	\$ 547,384
Less Than 30 foot Replacement Bus With or Without Lift	\$ 395,069	\$ 98,767	\$ 493,836	\$ 493,836	\$ -	\$ 493,836
Total	\$ 832,976	\$ 208,244	\$ 1,041,220	\$ 1,041,220	\$ -	\$ 1,041,220

Section 5310 Funding Request

ITEM	Federal Share	State/Local Match	Program Amount	Capital	Potential	Total
Customer Enhancements - Shelters	\$ 140,431	\$ 35,108	\$ 175,539	\$ 175,539	\$ -	\$ 175,539
Less Than 30 foot Replacement Bus With or Without Lift	\$ 171,639	\$ 42,910	\$ 214,549	\$ 214,549	\$ -	\$ 214,549
Total	\$ 312,070	\$ 78,018	\$ 390,088	\$ 390,088	\$ -	\$ 390,088

Total of All Requests

Total of All Requests	\$ 8,930,206	\$ 2,232,552	\$ 11,162,758	\$ 9,758,400	\$ 1,404,359	\$ 11,162,758
------------------------------	---------------------	---------------------	----------------------	---------------------	---------------------	----------------------

Five-Year Plan

	Proposed 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028	Assumptions
Revenues						
Farebox	\$ 2,281,800	\$ 2,338,845	\$ 2,397,316	\$ 2,457,249	\$ 2,518,680	2.5% Growth Rate
Service Contracts	3,492,000	3,579,300	3,668,783	3,760,502	3,854,515	2.5% Growth Rate
Property Tax	\$ 24,882,000	\$ 25,504,050	\$ 26,141,651	\$ 26,795,193	\$ 27,465,072	2.5% Growth Rate
State Revenue:	16,095,000	16,497,375	16,909,809	17,332,555	17,765,868	2.5% Growth Rate
Federal Revenue:	\$ 14,524,000	\$ 14,887,100	\$ 15,259,278	\$ 15,640,759	\$ 16,031,778	2.5% Growth Rate
Other Revenue:	1,097,600	1,125,040	1,153,166	1,181,995	1,211,545	2.5% Growth Rate
Total Revenues	\$ 62,372,400	\$ 63,931,710	\$ 65,530,003	\$ 67,168,253	\$ 68,847,459	
Expenses						
Salaries and Wages	\$ 25,451,140	\$ 26,341,930	\$ 27,263,897	\$ 28,218,134	\$ 29,205,769	3.5% Growth Rate
Payroll Taxes	2,468,460	2,554,856	2,644,276	2,736,826	2,832,615	3.5% Growth Rate
Fringe Benefits	8,569,900	8,998,395	9,448,315	9,920,730	10,416,767	5.0% Growth Rate
Fuel and Fluids	2,893,600	2,980,408	3,069,820	3,161,915	3,256,772	3.0% Growth Rate
All Other Expenses	20,642,740	21,468,450	22,327,188	23,220,275	24,149,086	4.0% Growth Rate
Total Expenses	\$ 60,025,840	\$ 62,344,039	\$ 64,753,496	\$ 67,257,880	\$ 69,861,009	
Net Change in Financial Condition	\$ 2,346,560	\$ 1,587,671	\$ 776,507	\$ (89,627)	\$ (1,013,549)	
Ending Cash Position	\$ 30,652,642	\$ 32,240,313	\$ 33,016,820	\$ 32,927,193	\$ 31,913,643	
Required Cash Position	\$ 15,006,460	\$ 15,586,010	\$ 16,188,374	\$ 16,814,470	\$ 17,465,252	

References

Reference No.

- 1 Consists of Federal Insurance Contributions Act Funds (FICA) and State of Michigan Unemployment Tax (SUTA). FICA is computed as approximately 7.65 percent of total wages. SUTA is estimated as approximately 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. ATU wages are based on rates adopted in the most recent agreement, which became effective November 7, 2022.
- 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 Line item relates mainly to cost of online job-recruitment board postings (e.g., Zip Recruiter, Handshake, Indeed, etc.), which was categorized as advertising in the FY 2023 budget.
- 5 Line item relates to the cost of parking for employees working at the CATA Transportation Center and rental vehicles for the CATAGuides program.
- 6 Entire line item relates to ADP fees for payroll processing.
- 7 Entire line item relates to Brinks fees for armored courier service and actuarial service fees.
- 8 Entire line item relates to Plante Moran for audit fees.
- 9 Line item includes technology programing and consulting services.
- 10 Line item includes window cleaning, snow removal and landscaping services. Janitorial services were reclassified to Customer Experience in FY 2023.
- 11 Line item includes all contracted services other than window cleaning, snow removal and landscaping.
- 12 During FY 2023, the "Unallocated" Department was eliminated. Budgeted expenses previously considered "Unallocated" were reclassified to other departments in the FY 2023 and FY 2024 budgets.
- 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 CATA is no longer tracking purchases previously considered to be pandemic related. These budgets were either eliminated or merged with other similar supply expense items in the FY 2024 budget.
- 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. Adjustments to the liabilities on CATA's books can cause significant swings in actual expenses for the year and were not included in previous budgets. CATA has included an estimate for the actuarial adjustment for FY 2024 that is about \$2.7 million less than the FY 2023 estimate, which is the reason for the significant change in the overall amount.
- 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. Adjustments to the liabilities on CATA's books can cause significant swings in actual expenses for the year and were not included in previous budgets. CATA has included an estimate for the actuarial adjustment for FY 2024 that is nearly \$3.3 million less than the FY 2023 estimate, which is the reason for the significant change in the overall amount.
- 21 Line item represents rug cleaning, car washes for admin vehicles and other miscellaneous outsourced services.
- 22 Represents janitorial contracts that were reclassified from Facilities to Customer Experience during FY 2023.
- 23 Line item includes expenses for legal services associated with the collective bargaining agreement in addition to standard legal fees.
- 24 Marketing Department expenses, including advertising media, advertising production, contracted services, printing and program materials related 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 & 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 review of information provided by the U.S. Energy Information Administration, CATA believes that fuel prices will remain fairly constant in fiscal 2024 after having risen sharply in fiscal 2022 and 2023.
- 29 This line item represents the cost of replacement and maintenance parts for CATA's fleet.
- 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 93,378 service hours.
- 33 Assumes 36,313 service hours.
- 34 CATA partially self-insures medical costs for its employees and retirees.
- 35 Training staff that was previously classified in the Safety Department was reassigned to the Operations Department for FY 2024.
- 36 Represents temporary employee who transitioned to permanent employee in FY 2023.
- 37 Increase anticipated due to significant amount of new employees planned.
- 38 This line consists mainly of drug and alcohol screening tests, which are required by FTA.
- 39 CATA's recent experience with increased worker's compensation claims led to a significant budget increase for FY 2023.

- 40 Increase is due to the signing bonus that was included as a part of the ATU agreement that was ratified in November 2022.
- 41 Amount reclassified from Professional and Technical Service to Contracted Services in FY 2024.
- 42 Amount reclassified from Advertising Media and Production to Dues and Subscriptions in FY 2024.



701



Tomorrow we're go...

CAUTION
Do not turn in front of stopped bus.

MICHIGAN
114 x 340
MUNICIPAL





CAPITAL AREA TRANSPORTATION AUTHORITY

4615 Tranter Street, Lansing, Michigan 48910

info@cata.org • cata.org

Customer Experience: 517-394-1000 • Administrative Offices: 517-394-1100 • Fax: 517-394-3733

