

CAPITAL AREA TRANSPORTATION AUTHORITY

OPERATING & CAPITAL BUDGETS
FY 2026



Approved by the CATA Board of Directors on Wednesday, Aug. 20, 2025.

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.

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June 27, 2025

Dear Board Member:


In accordance with Board Policy No. 202, attached is your copy of CATA's proposed fiscal 2026 Operating and Capital budgets.

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

Please review the budget, and feel free to reach out to me with any questions.

Staff and I appreciate your review of 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, sweeping 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.

Our fiscal 2026 budget demonstrates staff's effort to further reduce expenses, especially in light of reductions in state and federal funding. It proposes an employee headcount of 390 individuals — 17 fewer than fiscal 2025. The majority of CATA's employees reside in Ingham County or in one of our five funding jurisdictions, which include Lansing and East Lansing; and Delhi, Lansing and Meridian townships. CATA currently operates 33 fixed routes and paratransit services designed to meet the needs of people with disabilities. CATA Rydz was introduced in November 2024, providing tri-county microtransit solutions to meet CATA's strategic goal for regional mobility. Systemwide, the agency maintains approximately 1,500 bus stops and 150 shelters. Working collaboratively with community leaders and residents, some shelters were customized to represent the unique characteristics of the neighborhoods CATA serves.

Currently, our service area comprises 556 square miles in Ingham County, and portions of Eaton and Clinton counties. In January 2024, CATA supported Eaton County Transportation Authority's efforts to reintroduce the new-and-improved Charlotte Connector, which was temporarily discontinued during the pandemic. In May 2024, EATRAN launched the first-ever Grand Ledge Connector. Both Connector services intersect with CATA's Route 3 extension from the Lansing Mall to Marketplace Boulevard in Delta Township, culminating in 53,000 trips. Additionally, Spec-Tran's complementary ADA trips in the extended area totaled 20,000, and EATRAN service in Delta Township was recorded at 60,000 trips annually, for a combined total of 133,000 trips inside and outside of Delta Township. These campaigns deliver to transit riders improved access to resources far beyond county borders, bringing to fruition both agencies' shared vision for regional mobility. In November 2024, CATA Rydz was launched, including three zones — MSU/Lansing Airport, Downtown Lansing and Delta Township. Plans to expand these zones and introduce late-night service are expected to launch this fall.

In 2022, 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%). In fiscal 2023, CATA delivered 7,633,877 trips systemwide — a 2,234,650 (41.39%) increase in ridership. At fiscal 2024 year-end, ridership was recorded at 8,854,163 million trips.

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 33 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 in 2018, MSU contracted with CATA to offer fare-free transportation on campus. To date, MSU has renewed its commitment to fare-free service on campus each semester.
- Finally, the Capital Area Multimodal Gateway, Operated by CATA, opened in November 2015. The Gateway is served by four CATA fixed routes – two operate year-round (Routes 18 and 20) and two are in service during MSU's fall and spring semesters (Route 35 on weekends and Route 38 Monday through Friday). These routes offer access to rail, taxis, transportation network companies, and city, regional and national bus lines. Pay-by-plate parking is also offered at the Gateway, along with fast-charging electric-vehicle stations.

In December 2024, CATA purchased the former Greyhound building, located at 511 S. Washington Square in downtown Lansing. Renovations began this year and will continue through spring 2026, bringing together frontline operations teams. It will also allow the public and riders to engage more directly with CATA's customer experience and leadership.

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

Budget Introduction

Staff is pleased to present, for the Board's consideration and approval, CATA's proposed fiscal 2026 Operating and Capital budgets.

Operating Budget

The 2026 Operating Budget reflects expected *revenues available for the operation* of approximately \$58.3 million. This represents a decrease of approximately \$13.6 million (or 19.0 percent) over budgeted *revenues available for fiscal 2025 operations* and a decrease of approximately \$15.3 million (or 20.76%) over actual revenues received and available for operations during fiscal 2024 (CATA's last full fiscal year). The decrease in expected fiscal 2026 revenues can primarily be attributed to a reduction in federal operating grants. CATA received approximately \$60 million in stimulus funds from the federal government during the COVID-19 crisis, and the last portion of these funds (approximately \$15 million) will be fully expended by the end of fiscal 2025. In addition, there is a decrease in funds available through the Michigan Department of Transportation (MDOT). The MDOT Local Bus Operating reimbursement rate estimate is over three percent less for fiscal 2026 than fiscal 2025.

The 2026 Operating Budget for operating expenses is approximately \$70.8 million. This amount reflects an increase of approximately \$0.9 million (or 1.15%) from budgeted expenditures for fiscal 2025, and an increase of approximately \$9.1 million (or 14.72%) from actual operating expenses incurred during fiscal 2024. This increase is primarily the result of an increase in contracted services, namely to Transdev for increased service levels due to a corresponding rise in demand for Spec-Tran as well as an increase for contracted consulting services; and anticipated expenditures for the newly-launched overnight microtransit services.

Capital Budget

CATA's Capital Budget for fiscal 2026, 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 \$12.5 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 2026 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 2025, there were several changes to CATA's organizational structure. The Purchasing Department now reports to the Director of Finance instead of reporting directly to the Executive Department. There were no new positions added, but some positions were shifted to other departments within the organization. The cost of these positions was considered when preparing the 2026 Operating Budget.

Five-Year Budget Projection

As shown in the five-year budget projection, the revenue budget in fiscal 2027 is projected at \$59.8 million, while the expense budget is projected to be \$73.6 million. This necessitates the use of Cash and Invested Funds of \$13.9 million. The year-end balance in fiscal 2027 of Cash and Invested Funds is estimated at \$15.7 million, which does not meet 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 \$18.4 million for fiscal 2027. A similar issue exists for fiscal 2028 through fiscal 2030.

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. CATA staff is currently developing plans to reduce expenses so that they are aligned with future revenue projections, in fiscal 2027 and beyond.

Truth in Budgeting — Taxes

In accordance with the Truth in Budgeting Act, it is noted that the projected fiscal 2026 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 2026 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, 2025

Dated

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 unhoused patrons. Headcount: 16.

Staff

- Customer Experience Manager (1)
- Customer Experience Supervisor (2)
- 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. Headcount: 4.

Staff

- Chief Executive Officer (1)
- Deputy Chief Executive Officer (EEO/Civil Rights Officer) (1)
- Executive Secretary (1)
- Executive 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 Custodian (1)
- Facilities & Grounds Maintenance (3)

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)
- Parts & Inventory Specialist (1)

Human Resources Department

The Human Resources Department is responsible for 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 Administrative Assistant (1)
Human Resources Generalist (1)
Talent Acquisition Specialist (1)

Information Technology Services Department

The Information Technology Services Department is responsible for the development and maintenance of CATA's technology infrastructure, including the computer network and communications systems, i.e., phone, email, short message service, 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: 46.

Staff

Director of Maintenance (1)
Maintenance Superintendent (1)
Maintenance Supervisor (4)
Maintenance Training Supervisor (1)
Utility Supervisor (1)
Body Technician (1)
Mechanics (20)
Mechanic Helper (3)
Utility (13)
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: 7.

Staff

Director of Marketing and Public Information – (1)
Marketing Manager – Generalist/Deputy Public Information Officer (1)
Marketing Manager – Service Information (1)
Marketing & Media Relations Strategist (1)
Marketing Administrative Assistant – (1)
Digital Accessibility Specialist (1)
Marketing Interns (1 – 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: 290.

Staff

- Director of Operations (1)
- Operations Administrative Coordinator (1)
- Operations Manager – Fixed Route (1)
- Training Specialist (1)
- Operations Supervisor (11)
- Bus Operator (215)
- Bus Operator (40 – part time)
- Operations Manager – Paratransit (1)
- Operations Supervisor – Paratransit (1)
- Paratransit Scheduler (5)
- Paratransit Dispatcher (2)
- Paratransit Service Representative (6)
- 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. Headcount: 5.

Staff

Director of Planning & Development (1)
Service Planning & Scheduling Manager (1)
Grants Manager (1)
Planning Analyst (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: 3.

Staff

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

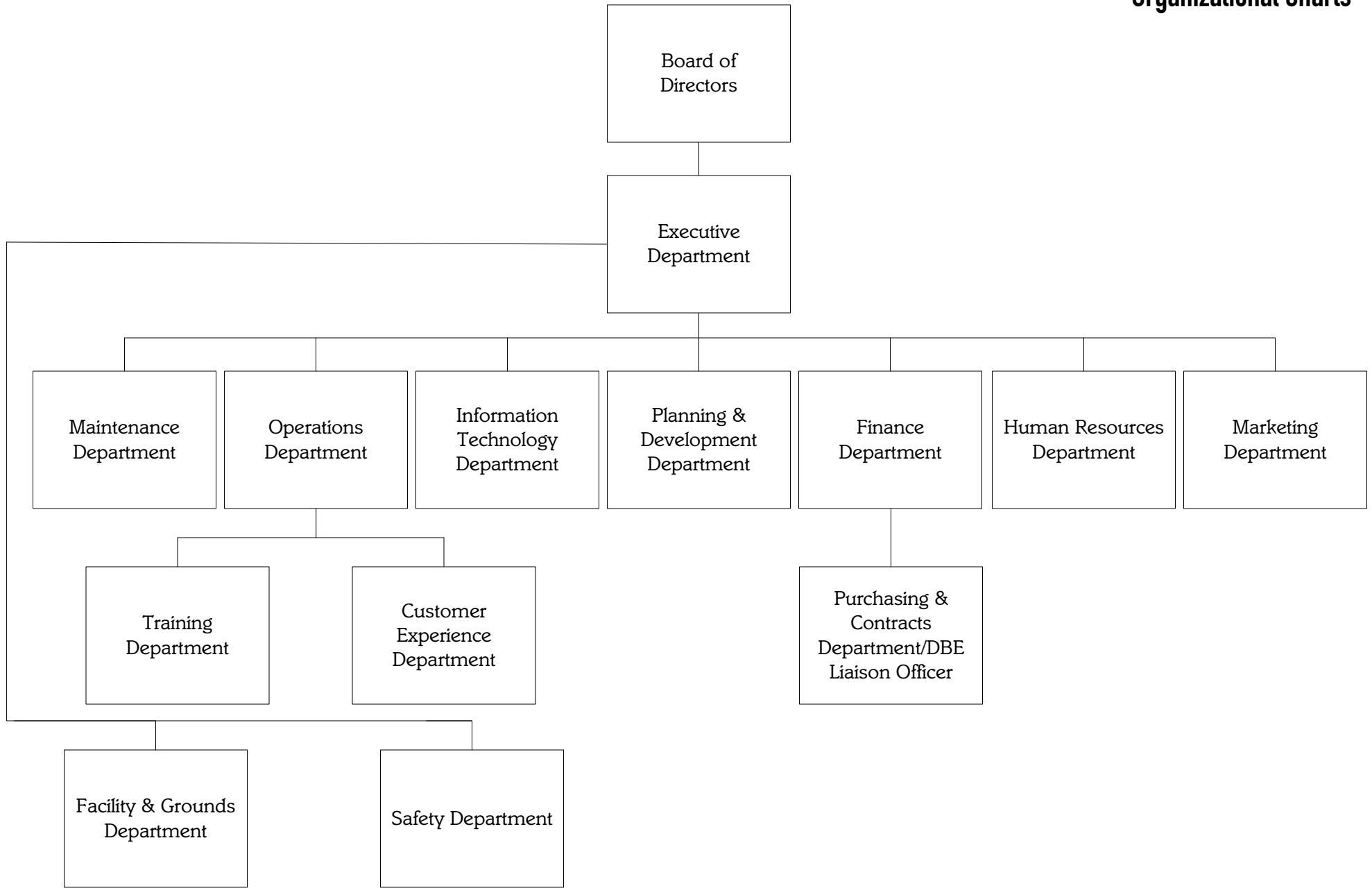
Safety Department

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.

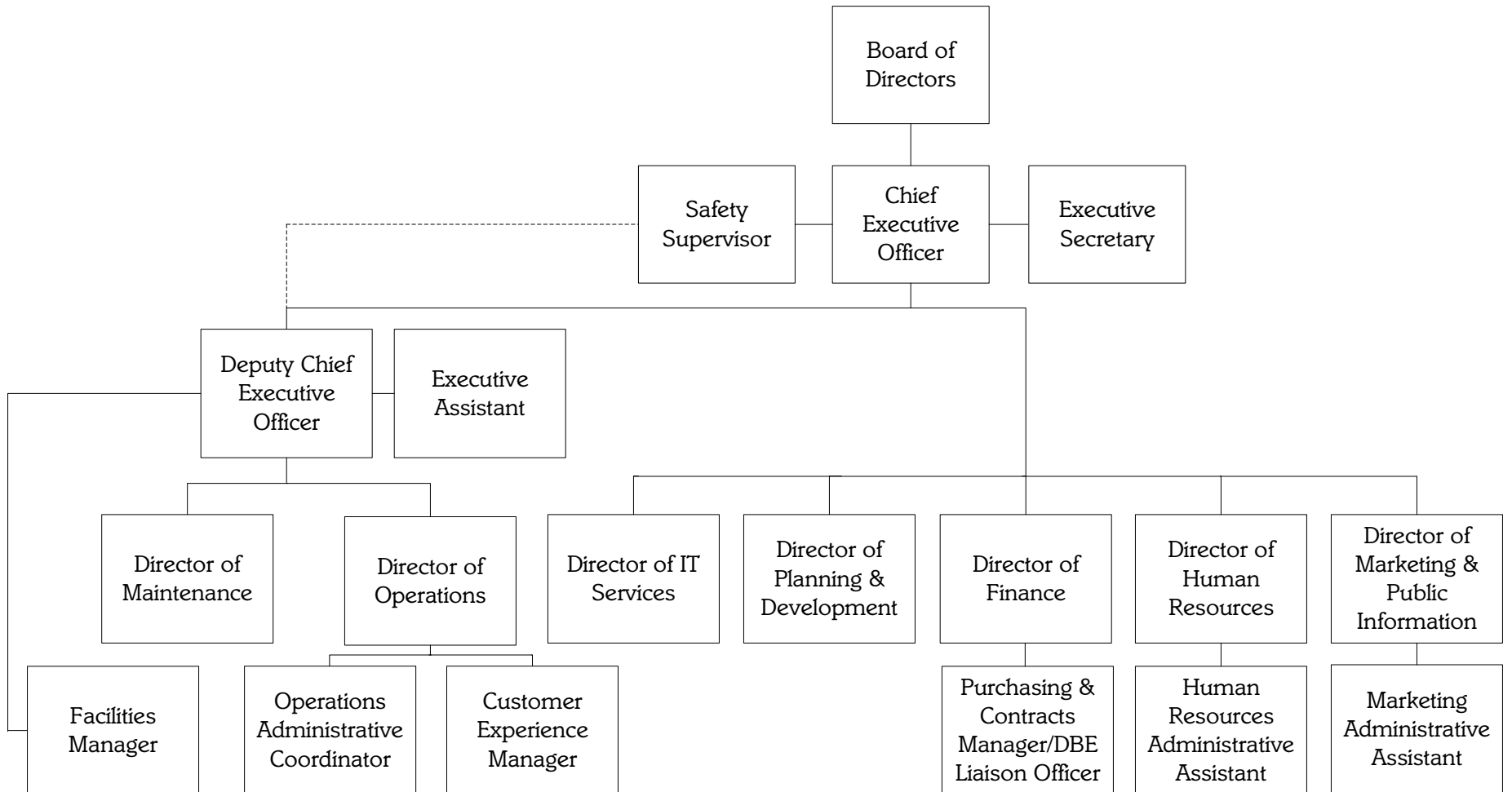
Staff

Safety Supervisor (1)

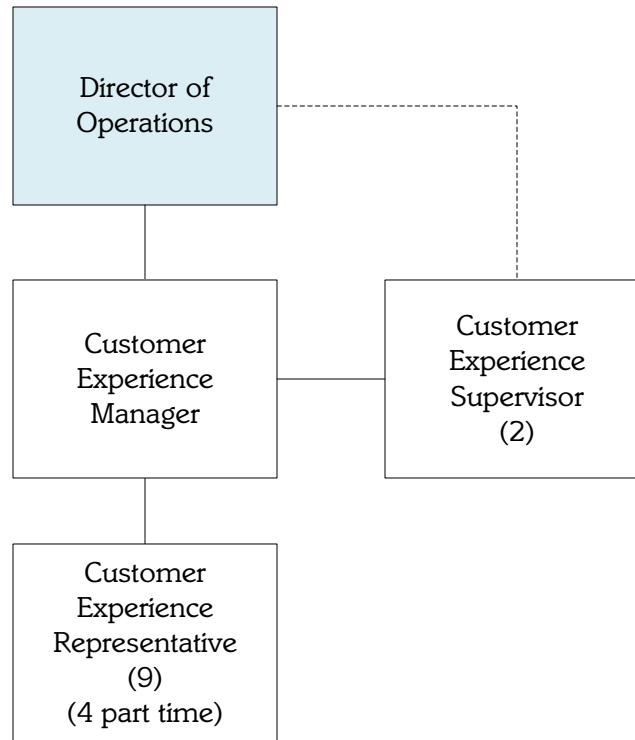
Organizational Charts



Executive Leadership & Oversight



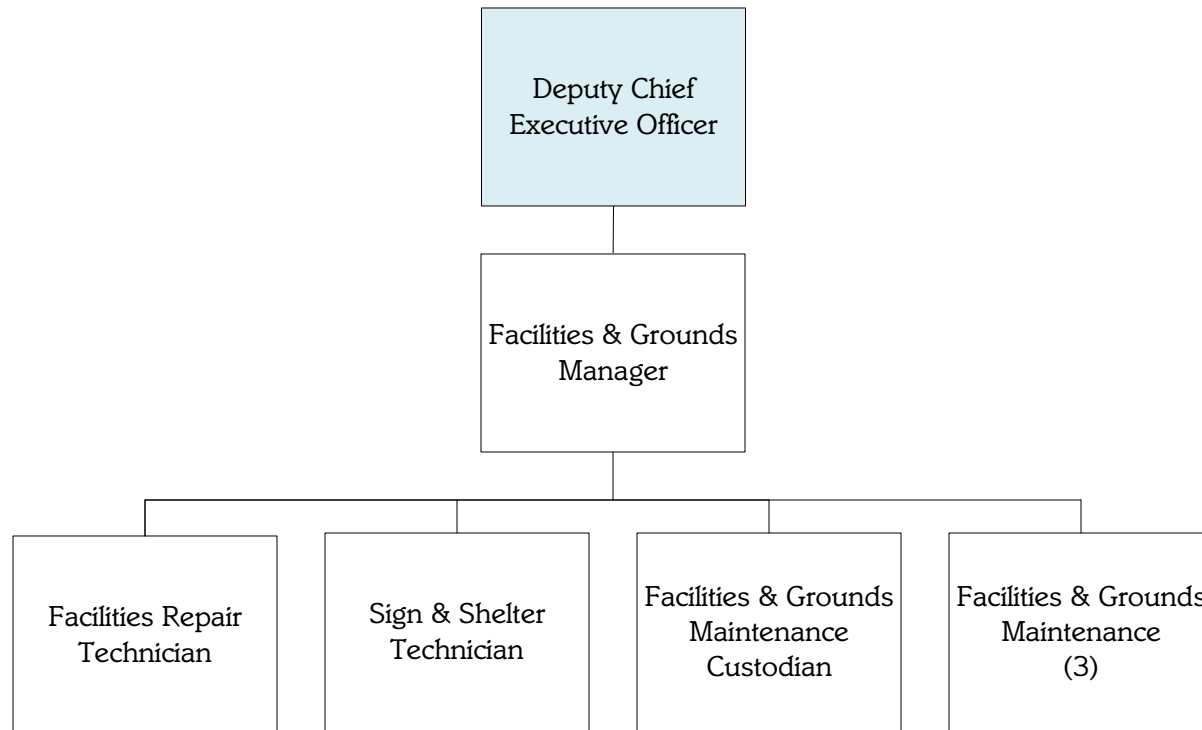
Customer Experience Department



All positions are full time unless otherwise noted.

Shaded position is not included in this department's headcount to avoid double-counting employees.

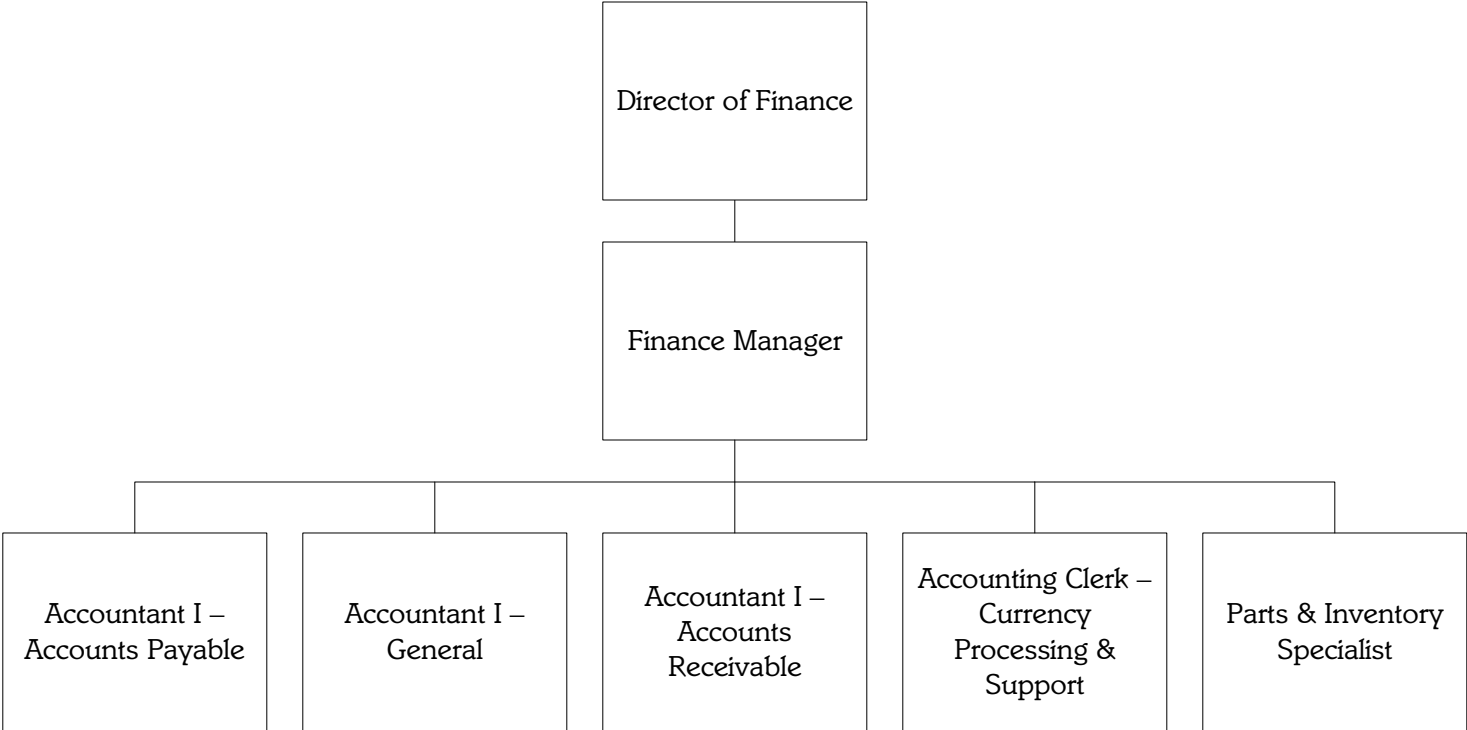
Facilities & Grounds Department



All positions are full time unless otherwise noted.

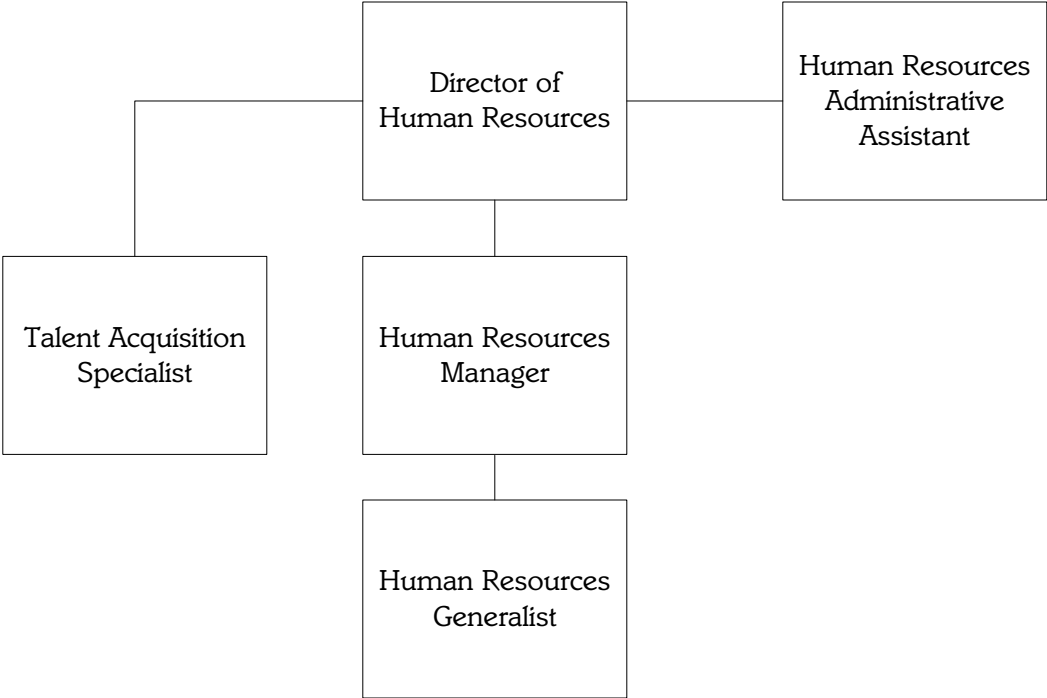
Shaded position is not included in this department's headcount to avoid double-counting employees.

Finance Department



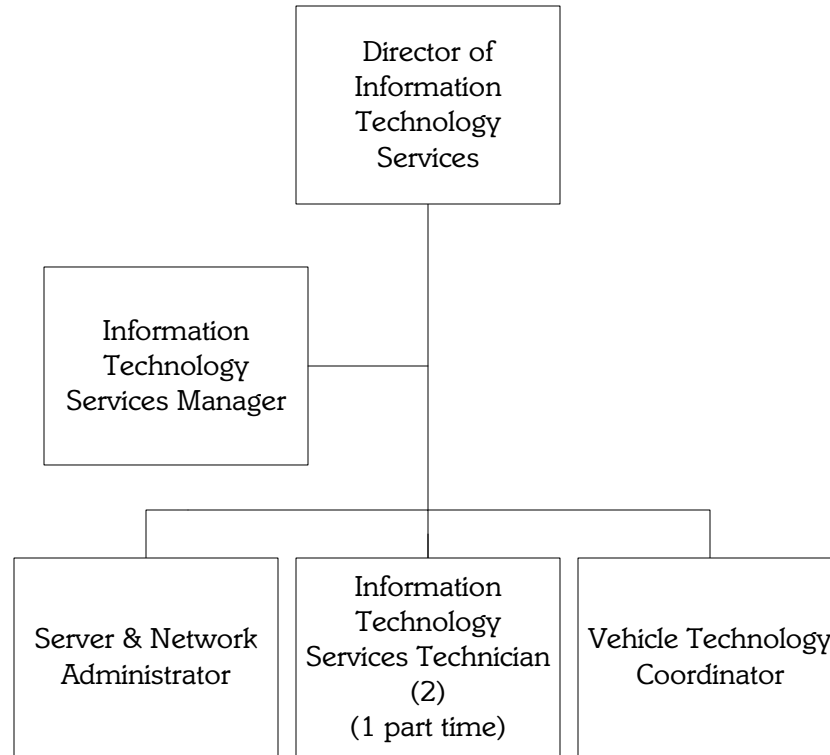
All positions are full time unless otherwise noted.

Human Resources Department



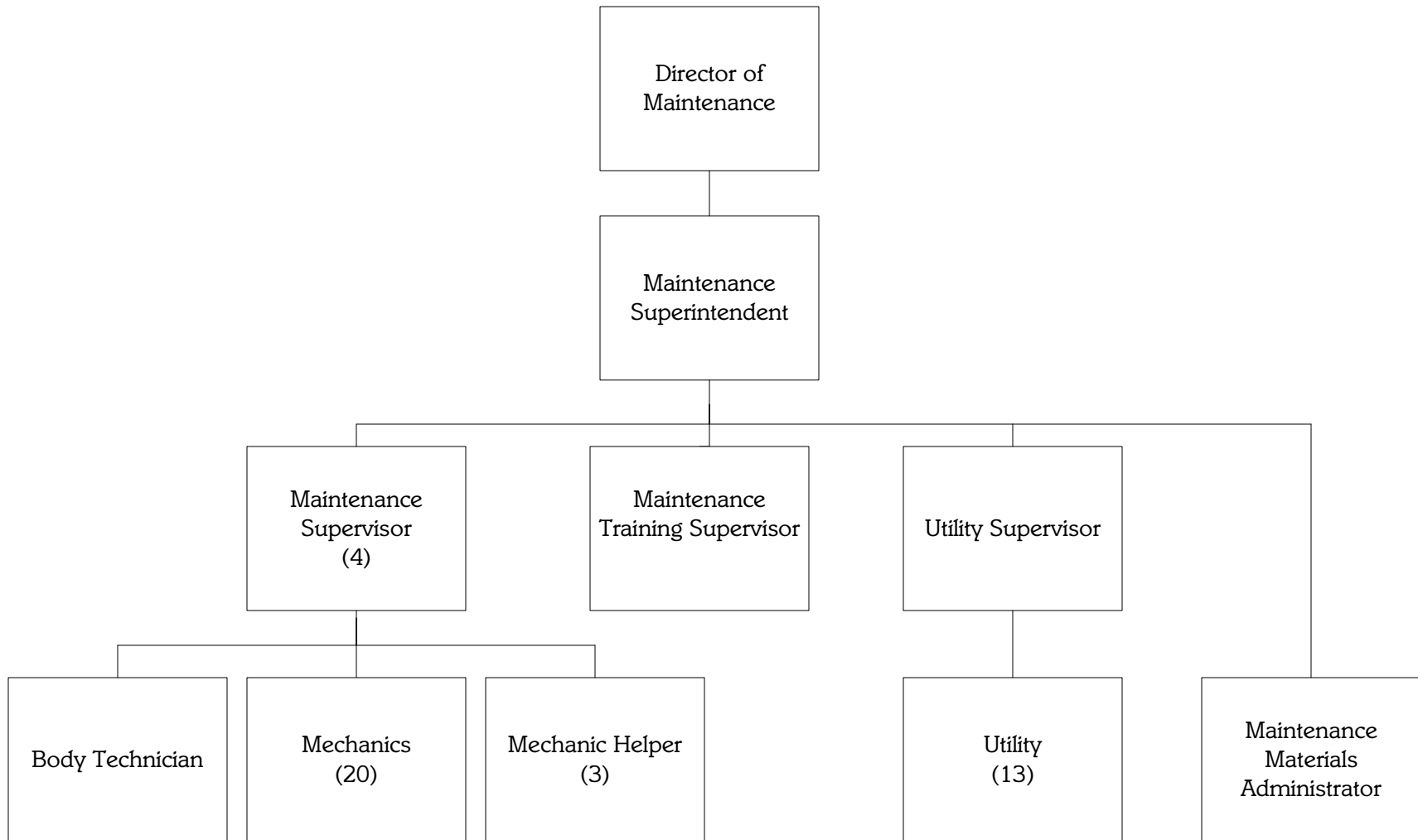
All positions are full time unless otherwise noted.

Information Technology Services Department



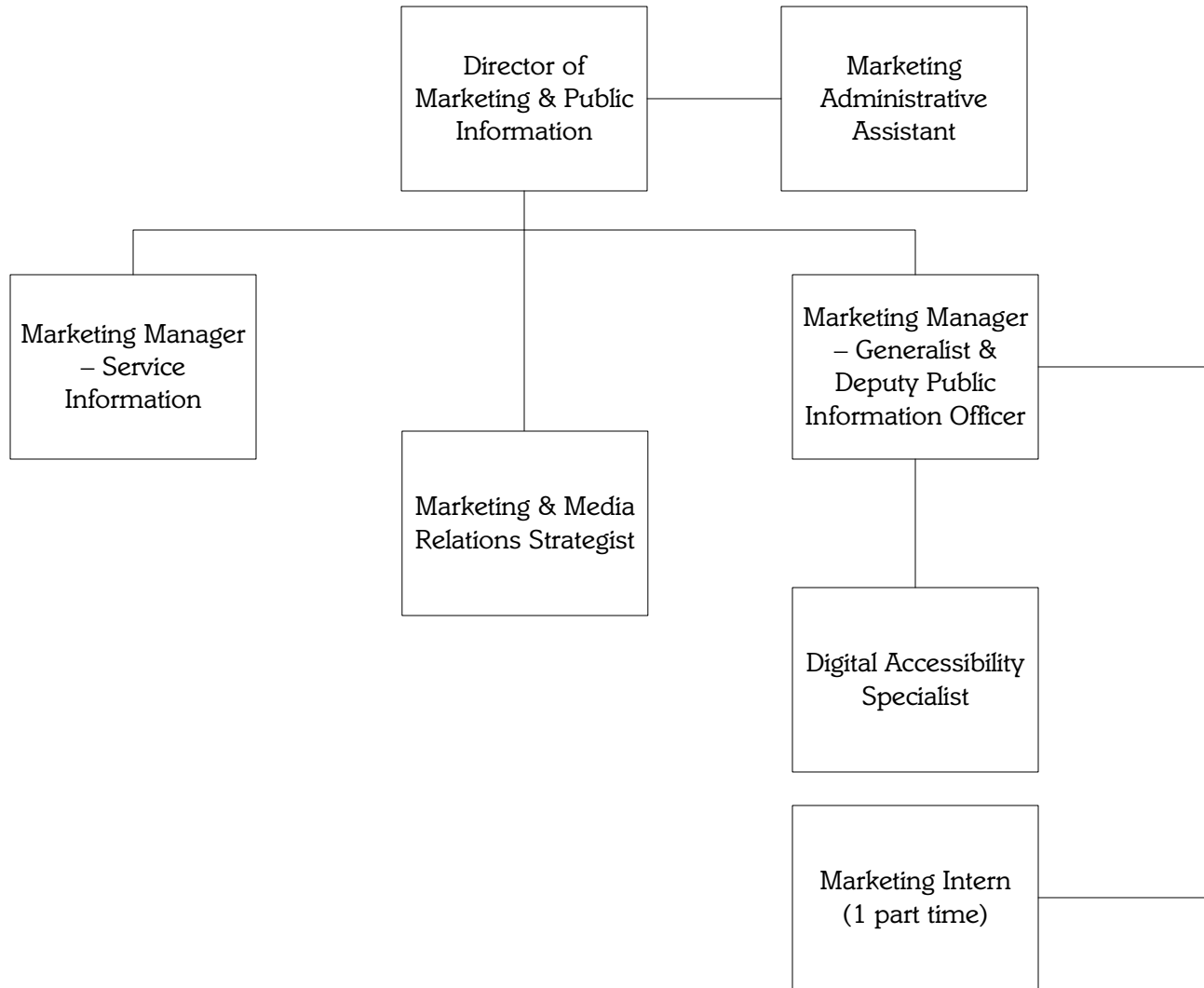
All positions are full time unless otherwise noted.

Maintenance Department



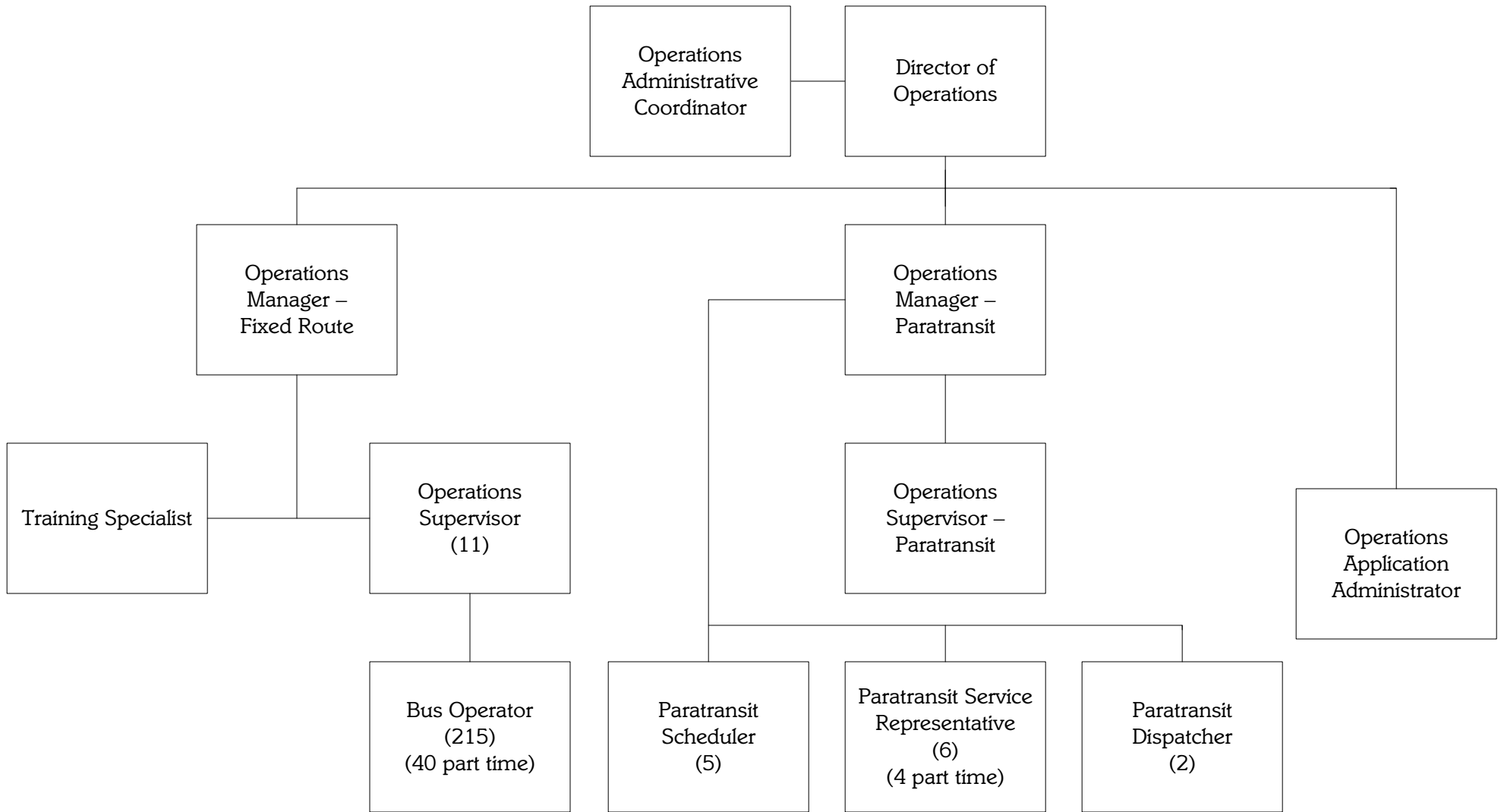
All positions are full time unless otherwise noted.

Marketing Department



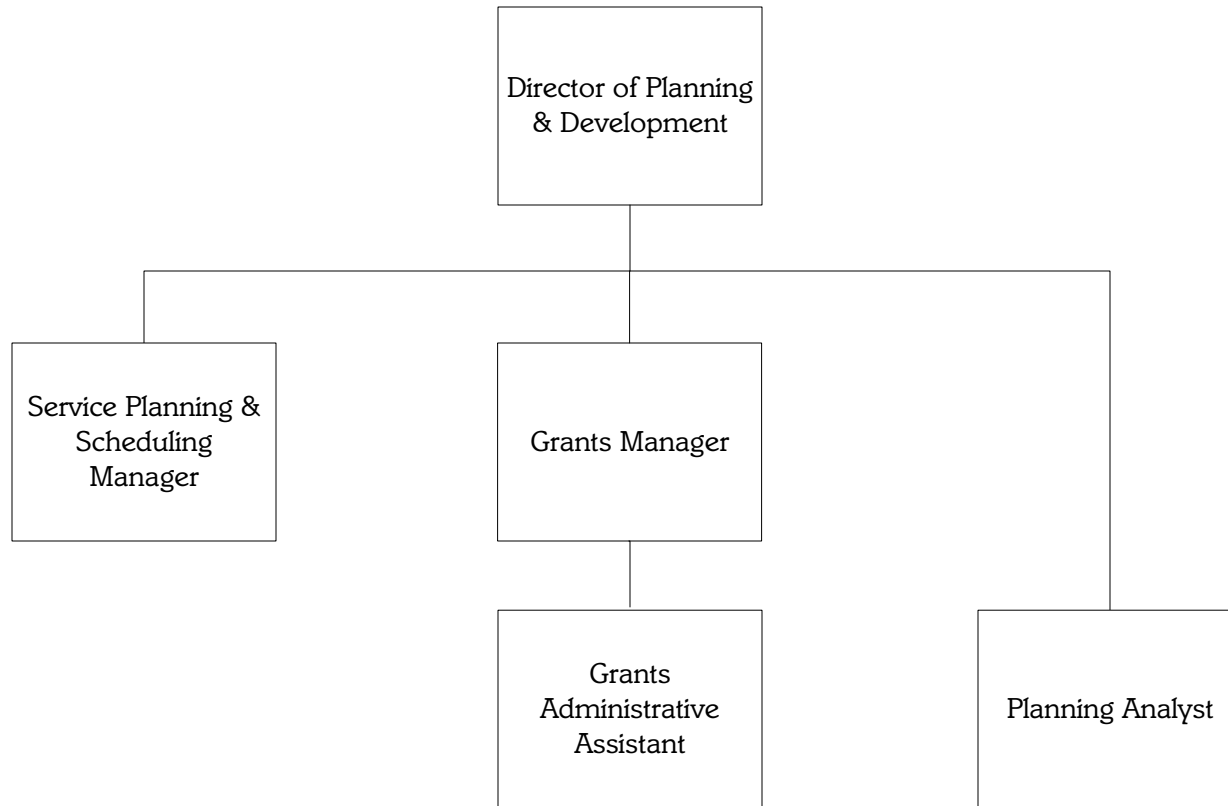
All positions are full time unless otherwise noted.

Operations Department



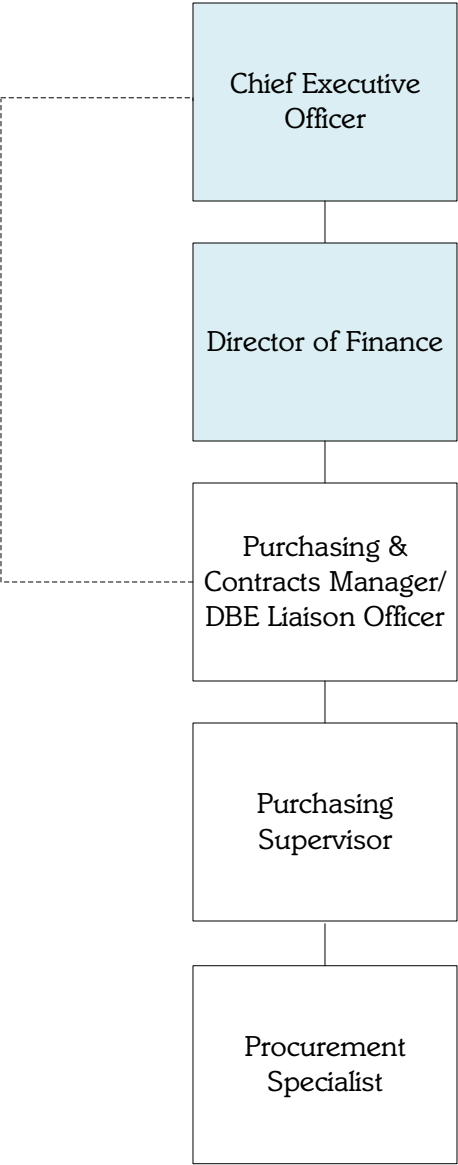
All positions are full time unless otherwise noted.

Planning & Development Department



All positions are full time unless otherwise noted.

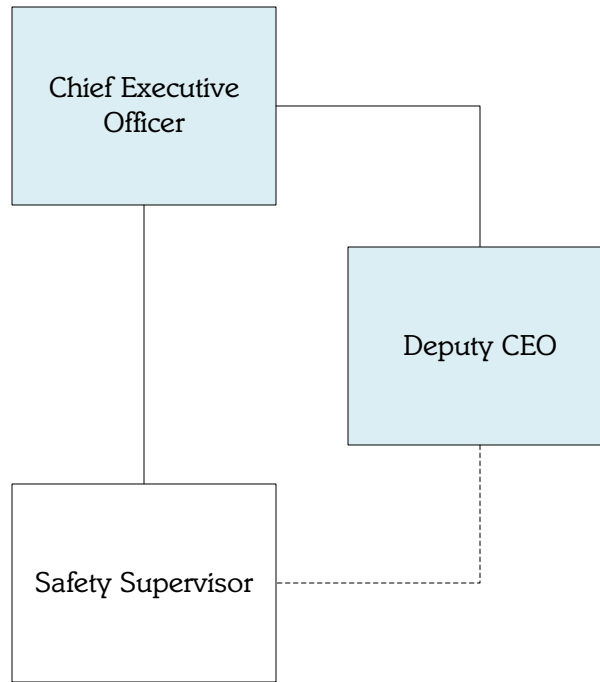
Purchasing & Contracts Department



All positions are full time unless otherwise noted.

Shaded positions are not included in this department's headcount to avoid double-counting employees.

Safety Department



All positions are full time unless otherwise noted.

Shaded positions are not included in this department's headcount to avoid double-counting employees.

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 2026 Budget Approval

At CATA's August 20, 2025, Board of Directors meeting, a public hearing will be held on the FY 2026 Operating and Capital budgets and the 2025 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 2026, upon which a public hearing was held at a regular meeting of the Board on August 20, 2025, is adopted as the general appropriation of total revenues of the Authority to defray expenditures and meet liabilities in FY 2026 (October 1, 2025, through September 30, 2026).
2. In accordance with the Truth in Budgeting Act, the Board states that the Authority's levy for 2025 of 3.007 mills of ad valorem property taxes as provided for in the Operating budget and authorized by resolution adopted on August 20, 2025, 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 organizational charts, as presented with the Operating and Capital budgets for FY 2026, are approved.

Action Item – 2025 Property Tax Levy

At CATA's August 20, 2025, Board of Directors meeting, a public hearing will be held on the FY 2026 budget and the 2025 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 2025 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

Operating Budget

| | 2026 Budget | 2025 Budget | Variance 2026 v 2025 | % Var 2026 vs 2025 | 2024 Actual | Variance 2026 v 2024 | % Var 2026 vs 2024 |
|---|----------------------|----------------------|------------------------|--------------------|----------------------|------------------------|--------------------|
| Revenues | | | | | | | |
| Farebox | \$ 2,908,800 | \$ 2,400,900 | \$ 507,900 | 21.15 % | \$ 2,556,541 | \$ 352,259 | 13.78 % |
| Service Contracts | 4,518,000 | 4,038,000 | 480,000 | 11.89 % | 4,920,865 | (402,865) | (8.19) % |
| Property Tax | 28,146,000 | 26,388,000 | 1,758,000 | 6.66 % | 26,482,653 | 1,663,347 | 6.28 % |
| State Revenue | 19,071,000 | 21,684,000 | (2,613,000) | (12.05) % | 22,680,522 | (3,609,522) | (15.91) % |
| Federal Revenue | 1,710,000 | 15,780,000 | (14,070,000) | (89.16) % | 14,387,296 | (12,677,296) | (88.11) % |
| Other Revenue | 1,976,400 | 1,686,500 | 289,900 | 17.19 % | 2,580,988 | (604,588) | (23.42) % |
| Total Revenues | \$ 58,330,200 | \$ 71,977,400 | \$ (13,647,200) | (18.96) % | \$ 73,608,865 | \$ (15,278,665) | (20.76) % |
| Expenses | | | | | | | |
| Salaries and Wages | \$ 26,680,500 | \$ 26,381,500 | \$ 299,000 | 1.13 % | \$ 25,211,478 | \$ 1,469,022 | 5.83 % |
| Temporary Help | 81,600 | 81,600 | 0 | 0.00 % | 124,946 | (43,346) | (34.69) % |
| Payroll Taxes | 2,454,640 | 2,476,740 | (22,100) | (0.89) % | 2,109,648 | 344,992 | 16.35 % |
| Pension Expense | 2,673,300 | 2,928,000 | (254,700) | (8.70) % | (464,557) | 3,137,857 | (675.45) % |
| Fringe Benefit Insurance Plans | 7,282,200 | 5,100,000 | 2,182,200 | 42.79 % | 4,817,126 | 2,465,074 | 51.17 % |
| Fringe Benefit Insurance Plans - Retirees | (2,536,500) | 1,738,500 | (4,275,000) | (245.90) % | 617,886 | (3,154,386) | (510.51) % |
| Employee Paid Time Off | 2,528,600 | 2,222,200 | 306,400 | 13.79 % | 2,004,755 | 523,845 | 26.13 % |
| Other Fringe Benefits | 428,750 | 89,000 | 339,750 | 381.74 % | 563,323 | (134,573) | (23.89) % |
| Worker's Compensation Insurance | 540,000 | 540,000 | 0 | 0.00 % | 732,087 | (192,087) | (26.24) % |
| Other Human Resource Expenses | 111,000 | 105,000 | 6,000 | 5.71 % | 99,620 | 11,380 | 11.42 % |
| Uniforms/Work Clothing | 235,800 | 223,800 | 12,000 | 5.36 % | 190,605 | 45,195 | 23.71 % |
| Tool Allowance | 16,500 | 16,500 | 0 | 0.00 % | 11,082 | 5,418 | 48.89 % |
| Professional and Technical Service | 102,000 | 114,000 | (12,000) | (10.53) % | 138,460 | (36,460) | (26.33) % |
| Computer Services and License Fees | 1,188,000 | 1,188,000 | 0 | 0.00 % | 1,224,848 | (36,848) | (3.01) % |
| Advertising Media and Production | 753,000 | 827,640 | (74,640) | (9.02) % | 653,873 | 99,127 | 15.16 % |
| Marketing Promotions and Sponsorships | 84,800 | 84,800 | 0 | 0.00 % | 66,565 | 18,235 | 27.40 % |
| Building and Grounds Maintenance | 751,200 | 709,200 | 42,000 | 5.92 % | 670,647 | 80,553 | 12.01 % |
| Contracted Services | 2,446,200 | 1,813,400 | 632,800 | 34.90 % | 1,579,442 | 866,758 | 54.88 % |
| Shelter and Signs Maintenance | 50,000 | 50,000 | 0 | 0.00 % | 57,790 | (7,790) | (13.48) % |
| Security Services | 920,000 | 890,000 | 30,000 | 3.37 % | 894,990 | 25,010 | 2.79 % |
| Bank Fees | 138,000 | 96,000 | 42,000 | 43.75 % | 82,744 | 55,256 | 66.78 % |
| Audit Fees | 86,400 | 86,400 | 0 | 0.00 % | 77,920 | 8,480 | 10.88 % |
| Legal Fees | 270,000 | 180,000 | 90,000 | 50.00 % | 154,312 | 115,688 | 74.97 % |
| Fuel and Fluids | 2,968,000 | 2,968,000 | 0 | 0.00 % | 2,766,236 | 201,764 | 7.29 % |
| Tires and Tubes | 209,000 | 209,000 | 0 | 0.00 % | 188,452 | 20,548 | 10.90 % |
| Materials and Supplies - Vehicles | 1,818,000 | 1,818,000 | 0 | 0.00 % | 1,958,208 | (140,208) | (7.16) % |
| Materials and Supplies - Building and Grounds | 199,800 | 195,000 | 4,800 | 2.46 % | 144,940 | 54,860 | 37.85 % |
| Materials and Supplies - Shelters | 30,000 | 30,000 | 0 | 0.00 % | 30,118 | (118) | (0.39) % |
| Materials and Supplies - Miscellaneous | 244,600 | 194,600 | 50,000 | 25.69 % | 541,652 | (297,052) | (54.84) % |
| Office Supplies | 113,740 | 116,140 | (2,400) | (2.07) % | 50,854 | 62,886 | 123.66 % |
| Printing Supplies | 300,000 | 300,000 | 0 | 0.00 % | 239,538 | 60,462 | 25.24 % |
| Program Materials | 0 | 0 | 0 | 0.00 % | 7,301 | (7,301) | (100.00) % |
| Postage and Shipping Expenses | 71,900 | 57,500 | 14,400 | 25.04 % | 56,884 | 15,016 | 26.40 % |
| Utilities : Phone | 162,000 | 162,000 | 0 | 0.00 % | 184,320 | (22,320) | (12.11) % |

Operating Budget

| | | | | | | | |
|--|----------------------|----------------------|-------------------|---------------|----------------------|---------------------|----------------|
| Utilities: Electric | 442,200 | 359,280 | 82,920 | 23.08 % | 367,515 | 74,685 | 20.32 % |
| Utilities: Water and Sewer | 131,400 | 116,280 | 15,120 | 13.00 % | 113,443 | 17,957 | 15.83 % |
| Utilities: Steam Power | 36,000 | 24,480 | 11,520 | 47.06 % | 27,216 | 8,784 | 32.27 % |
| Utilities: Natural Gas | 243,120 | 246,360 | (3,240) | (1.32) % | 115,646 | 127,474 | 110.23 % |
| Trash Collection | 11,940 | 12,300 | (360) | (2.93) % | 4,624 | 7,316 | 158.20 % |
| Property and Liability Insurance | 1,440,000 | 1,368,000 | 72,000 | 5.26 % | 1,253,492 | 186,508 | 14.88 % |
| Contracted Spectran Service | 9,486,000 | 8,811,600 | 674,400 | 7.65 % | 8,627,918 | 858,082 | 9.95 % |
| Contacted Rural Service | 2,418,000 | 2,766,000 | (348,000) | (12.58) % | 2,448,850 | (30,850) | (1.26) % |
| Contracted Microtransit | 1,928,000 | 1,355,700 | 572,300 | 42.21 % | 0 | 1,928,000 | 0.00 % |
| Dues and Subscriptions | 193,900 | 200,700 | (6,800) | (3.39) % | 248,651 | (54,751) | (22.02) % |
| Training and Meetings | 237,900 | 229,100 | 8,800 | 3.84 % | 121,876 | 116,024 | 95.20 % |
| Leases and Rentals | 52,500 | 88,500 | (36,000) | (40.68) % | 74,335 | (21,835) | (29.37) % |
| Other Miscellaneous Expenses | 102,640 | 105,040 | (2,400) | (2.28) % | 193,652 | (91,012) | (47.00) % |
| Other Ineligible Expense | 147,840 | 128,640 | 19,200 | 14.93 % | 245,907 | (98,067) | (40.64) % |
| Donations, Charitable Contributions and Community Events | 200,000 | 125,000 | 75,000 | 60.00 % | 23,530 | 176,470 | 749.98 % |
| Donated Fare Media | 262,000 | 0 | 262,000 | 0.00 % | 0 | 262,000 | 0.00 % |
| Total Operating Budget | \$ 70,736,470 | \$ 69,929,500 | \$ 806,970 | 1.15 % | \$ 61,661,070 | \$ 9,075,400 | 14.72 % |

Departmental Analysis

Department: Admin - Board

| | 2026 Budget | 2025 Budget | Variance 2026 v 2025 | % Var 2026 vs 2025 | 2024 Actual | Variance 2026 v 2024 | % Var 2026 vs 2024 | Ref No. |
|-----------------------------|------------------|------------------|----------------------|--------------------|-------------|----------------------|--------------------|---------|
| Training and Meetings | \$ 13,800 | \$ 13,800 | 0 | 0.00 % | \$ 0 | \$ 13,800 | 0.00 % | |
| Total: Admin - Board | \$ 13,800 | \$ 13,800 | 0 | 0.00 % | \$ 0 | \$ 13,800 | 0.00 % | |

Department: Admin - Customer Experience

| | 2026 Budget | 2025 Budget | Variance 2026 v 2025 | % Var 2026 vs 2025 | 2024 Actual | Variance 2026 v 2024 | % Var 2026 vs 2024 | Ref No. |
|---|---------------------|---------------------|----------------------|--------------------|---------------------|----------------------|--------------------|---------|
| Salaries and Wages | \$ 684,000 | \$ 672,000 | \$ 12,000 | 1.79 % | \$ 606,001 | \$ 77,999 | 12.87 % | 2 |
| Temporary Help | 0 | 0 | 0 | 0.00 % | 38,503 | (38,503) | (100.00) % | |
| Payroll Taxes | 58,800 | 60,300 | (1,500) | (2.49) % | 51,237 | 7,563 | 14.76 % | 1 |
| Employee Paid Time Off | 45,000 | 45,000 | 0 | 0.00 % | 24,217 | 20,783 | 85.82 % | |
| Uniforms/Work Clothing | 0 | 6,000 | (6,000) | (100.00) % | 4,368 | (4,368) | (100.00) % | |
| Professional and Technical Service | 0 | 0 | 0 | 0.00 % | 950 | (950) | (100.00) % | |
| Marketing Promotions and Sponsorships | 1,800 | 1,800 | 0 | 0.00 % | 489 | 1,311 | 267.85 % | |
| Building and Grounds Maintenance | 210,000 | 204,000 | 6,000 | 2.94 % | 213,455 | (3,455) | (1.62) % | 22 |
| Contracted Services | 87,000 | 87,000 | 0 | 0.00 % | 59,990 | 27,010 | 45.03 % | |
| Security Services | 920,000 | 890,000 | 30,000 | 3.37 % | 894,990 | 25,010 | 2.79 % | 15 |
| Office Supplies | 12,000 | 12,000 | 0 | 0.00 % | 4,403 | 7,597 | 172.52 % | |
| Dues and Subscriptions | 2,000 | 4,000 | (2,000) | (50.00) % | 4,733 | (2,733) | (57.74) % | |
| Training and Meetings | 0 | 12,000 | (12,000) | (100.00) % | 4,674 | (4,674) | (100.00) % | |
| Leases and Rentals | 15,000 | 51,000 | (36,000) | (70.59) % | 39,780 | (24,780) | (62.29) % | 5 |
| Donated Fare Media | 12,000 | 0 | 12,000 | 0.00 % | 0 | 12,000 | 0.00 % | 4 |
| Other Ineligible Expenses | 12,000 | 12,000 | 0 | 0.00 % | 12,492 | 11,508 | 92.13 % | 25 |
| Total: Admin - Customer Experience | \$ 2,059,600 | \$ 2,057,100 | \$ 2,500 | 0.12 % | \$ 1,960,282 | \$ 99,318 | 5.07 % | |

Department: Admin - Executive Office

| | 2026 Budget | 2025 Budget | Variance 2026 v 2025 | % Var 2026 vs 2025 | 2024 Actual | Variance 2026 v 2024 | % Var 2026 vs 2024 | Ref No. |
|--|---------------------|-------------------|----------------------|--------------------|-------------------|----------------------|--------------------|---------|
| Salaries and Wages | \$ 486,000 | \$ 489,000 | \$ (3,000) | (0.61) % | \$ 489,708 | \$ (3,708) | (0.76) % | 2 |
| Payroll Taxes | 42,900 | 44,100 | (1,200) | (2.72) % | 35,491 | 7,409 | 20.88 % | 1 |
| Employee Paid Time Off | 35,000 | 33,000 | 2,000 | 6.06 % | 3,882 | 31,118 | 801.53 % | |
| Other Fringe Benefits | 6,000 | 0 | 6,000 | 0.00 % | 6,000 | 0 | 0.00 % | |
| Professional and Technical Service | 0 | 30,000 | (30,000) | (100.00) % | 0 | 0 | 0.00 % | |
| Computer Services and License Fees | 0 | 0 | 0 | 0.00 % | 3,132 | (3,132) | (100.00) % | |
| Legal Fees | 270,000 | 180,000 | 90,000 | 50.00 % | 154,312 | 115,688 | 74.97 % | 23 |
| Office Supplies | 600 | 1,800 | (1,200) | (66.67) % | 0 | 600 | 0.00 % | |
| Postage and Shipping Expenses | 2,400 | 600 | 1,800 | 300.00 % | 2,009 | 391 | 19.44 % | |
| Dues and Subscriptions | 174,000 | 144,000 | 30,000 | 20.83 % | 132,576 | 41,424 | 31.25 % | 3 |
| Training and Meetings | 36,000 | 30,000 | 6,000 | 20.00 % | 28,867 | 7,133 | 24.71 % | |
| Other Miscellaneous Expenses | 0 | 2,400 | (2,400) | (100.00) % | 0 | 0 | 0.00 % | |
| Other Ineligible Expenses | 36,000 | 27,000 | 9,000 | 33.33 % | 15,060 | 20,940 | 139.04 % | 25 |
| Total: Admin - Executive Office | \$ 1,088,900 | \$ 981,900 | \$ 107,000 | 10.90 % | \$ 871,037 | \$ 217,863 | 25.01 % | |

Department: Admin - Finance

| | 2026 Budget | 2025 Budget | Variance 2026 v 2025 | % Var 2026 vs 2025 | 2024 Actual | Variance 2026 v 2024 | % Var 2026 vs 2024 | Ref No. |
|------------------------------------|-------------|-------------|----------------------|--------------------|-------------|----------------------|--------------------|---------|
| Salaries and Wages | \$ 540,700 | \$ 459,500 | \$ 81,200 | 17.67 % | \$ 453,565 | \$ 87,135 | 19.21 % | 2 |
| Temporary Help | 0 | 0 | 0 | 0.00 % | 447 | (447) | (100.00) % | |
| Payroll Taxes | 39,600 | 40,800 | (1,200) | (2.94) % | 35,306 | 4,294 | 12.16 % | 1 |
| Employee Paid Time Off | 36,000 | 36,000 | 0 | 0.00 % | 18,255 | 17,745 | 97.21 % | |
| Professional and Technical Service | 102,000 | 84,000 | 18,000 | 21.43 % | 81,820 | 20,180 | 24.66 % | 6 |
| Contracted Services | 60,000 | 96,000 | (36,000) | (37.50) % | 81,155 | (21,155) | (26.07) % | 7 |
| Bank Fees | 138,000 | 96,000 | 42,000 | 43.75 % | 82,744 | 55,256 | 66.78 % | |
| Audit Fees | 86,400 | 86,400 | 0 | 0.00 % | 77,920 | 8,480 | 10.88 % | 8 |

Departmental Analysis

| | | | | | | | | |
|----------------------------------|---------------------|---------------------|-------------------|---------------|---------------------|-------------------|----------------|----|
| Office Supplies | 4,200 | 4,200 | 0 | 0.00 % | 4,553 | (353) | (7.76) % | |
| Postage and Shipping Expenses | 13,200 | 6,600 | 6,600 | 100.00 % | 11,217 | 1,983 | 17.68 % | |
| Property and Liability Insurance | 1,440,000 | 1,368,000 | 72,000 | 5.26 % | 1,253,492 | 186,508 | 14.88 % | 16 |
| Dues and Subscriptions | 4,800 | 4,800 | 0 | 0.00 % | 0 | 4,800 | 0.00 % | |
| Training and Meetings | 5,400 | 5,400 | 0 | 0.00 % | 4,349 | 1,051 | 24.18 % | |
| Other Miscellaneous Expenses | 100,240 | 100,240 | 0 | 0.00 % | 189,266 | (89,026) | (47.04) % | 14 |
| Other Ineligible Expenses | 240 | 240 | 0 | 0.00 % | 253 | (13) | (5.01) % | 25 |
| Total: Admin - Finance | \$ 2,570,780 | \$ 2,388,180 | \$ 182,600 | 7.65 % | \$ 2,294,342 | \$ 276,438 | 12.05 % | |

Department: Admin - Human Resources

| | 2026 Budget | 2025 Budget | Variance 2026 v 2025 | % Var 2026 vs 2025 | 2024 Actual | Variance 2026 v 2024 | % Var 2026 vs 2024 | Ref No. |
|---|---------------------|----------------------|-----------------------|--------------------|---------------------|----------------------|--------------------|---------|
| Salaries and Wages | \$ 430,200 | \$ 420,000 | \$ 10,200 | 2.43 % | \$ 375,062 | \$ 55,138 | 14.70 % | 2 |
| Temporary Help | 60,000 | 60,000 | 0 | 0.00 % | 49,983 | 10,017 | 20.04 % | |
| Payroll Taxes | 37,600 | 38,500 | (900) | (2.34) % | 28,468 | 9,132 | 32.08 % | 1 |
| Pension Expense | 2,673,300 | 2,928,000 | (254,700) | (8.70) % | (464,557) | 3,137,857 | (675.45) % | 19 |
| Fringe Benefit Insurance Plans | 7,282,200 | 5,100,000 | 2,182,200 | 42.79 % | 4,817,126 | 2,465,074 | 51.17 % | 34 |
| Fringe Benefit Insurance Plans - Retirees | (2,536,500) | 1,738,500 | (4,275,000) | (245.90) % | 617,886 | (3,154,386) | (510.51) % | 20, 34 |
| Employee Paid Time Off | 26,400 | 26,400 | 0 | 0.00 % | (4,897) | 31,297 | (639.14) % | |
| Other Fringe Benefits | 89,000 | 89,000 | 0 | 0.00 % | 49,446 | 39,555 | 80.00 % | |
| Worker's Compensation Insurance | 540,000 | 540,000 | 0 | 0.00 % | 732,087 | (192,087) | (26.24) % | |
| Other Human Resource Expenses | 111,000 | 105,000 | 6,000 | 5.71 % | 99,620 | 11,380 | 11.42 % | 35 |
| Professional and Technical Service | 0 | 0 | 0 | 0.00 % | 4 | (4) | (100.00) % | |
| Advertising Media and Production | 0 | 0 | 0 | 0.00 % | 1,335 | (1,335) | (100.00) % | |
| Marketing Promotions and Sponsorships | 0 | 0 | 0 | 0.00 % | 5,029 | (5,029) | (100.00) % | |
| Contracted Services | 50,000 | 50,000 | 0 | 0.00 % | 97,398 | (47,398) | (48.66) % | |
| Office Supplies | 5,400 | 5,400 | 0 | 0.00 % | 1,390 | 4,010 | 288.41 % | |
| Postage and Shipping Expenses | 0 | 0 | 0 | 0.00 % | 160 | (160) | (100.00) % | |
| Dues and Subscriptions | 6,000 | 45,000 | (39,000) | (86.67) % | 4,060 | 1,940 | 47.79 % | |
| Training and Meetings | 18,000 | 9,000 | 9,000 | 100.00 % | 23,549 | (5,549) | (23.56) % | |
| Other Ineligible Expenses | 79,200 | 75,000 | 4,200 | 5.60 % | 46,769 | 32,431 | 69.34 % | 25 |
| Total: Admin - Human Resources | \$ 8,871,800 | \$ 11,229,800 | \$ (2,358,000) | (21.00) % | \$ 6,479,919 | \$ 2,391,881 | 36.91 % | |

Department: Admin - Information Technology

| | 2026 Budget | 2025 Budget | Variance 2026 v 2025 | % Var 2026 vs 2025 | 2024 Actual | Variance 2026 v 2024 | % Var 2026 vs 2024 | Ref No. |
|--|---------------------|---------------------|----------------------|--------------------|---------------------|----------------------|--------------------|---------|
| Salaries and Wages | \$ 486,000 | \$ 492,000 | \$ (6,000) | (1.22) % | \$ 435,972 | \$ 50,028 | 11.48 % | 2 |
| Payroll Taxes | 39,900 | 40,800 | (900) | (2.21) % | 34,474 | 5,426 | 15.74 % | 1 |
| Employee Paid Time Off | 36,000 | 36,000 | 0 | 0.00 % | 20,917 | 15,083 | 72.11 % | |
| Computer Services and License Fees | 1,188,000 | 1,188,000 | 0 | 0.00 % | 1,221,716 | (33,716) | (2.76) % | 9 |
| Contracted Services | 294,000 | 216,000 | 78,000 | 36.11 % | 350,652 | (56,652) | (16.16) % | 12 |
| Materials and Supplies - Vehicles | 0 | 0 | 0 | 0.00 % | 7 | (7) | (100.00) % | |
| Materials and Supplies - Miscellaneous | 208,000 | 158,000 | 50,000 | 31.65 % | 477,993 | (269,993) | (56.48) % | |
| Office Supplies | 30,000 | 30,000 | 0 | 0.00 % | 500 | 29,500 | 5,904.44 % | |
| Postage and Shipping Expenses | 300 | 300 | 0 | 0.00 % | 1,723 | (1,423) | (82.59) % | |
| Utilities : Phone | 162,000 | 162,000 | 0 | 0.00 % | 180,951 | (18,951) | (10.47) % | 18 |
| Training and Meetings | 10,800 | 10,800 | 0 | 0.00 % | 910 | 9,890 | 1,087.19 % | |
| Leases and Rentals | 2,400 | 2,400 | 0 | 0.00 % | 0 | 2,400 | 0.00 % | |
| Other Ineligible Expenses | 1,200 | 1,200 | 0 | 0.00 % | 19 | 1,181 | 6,362.04 % | 25 |
| Total: Admin - Information Technology | \$ 2,458,600 | \$ 2,337,500 | \$ 121,100 | 5.18 % | \$ 2,725,834 | \$ (267,234) | (9.80) % | |

Department: Admin - Marketing

| | 2026 Budget | 2025 Budget | Variance 2026 v 2025 | % Var 2026 vs 2025 | 2024 Actual | Variance 2026 v 2024 | % Var 2026 vs 2024 | Ref No. |
|--------------------|-------------|-------------|----------------------|--------------------|-------------|----------------------|--------------------|---------|
| Salaries and Wages | \$ 554,400 | \$ 582,000 | \$ (27,600) | (4.74) % | \$ 626,131 | \$ (71,731) | (11.46) % | 2 |
| Payroll Taxes | 54,600 | 55,800 | (1,200) | (2.15) % | 51,250 | 3,350 | 6.54 % | 1 |

Departmental Analysis

| | | | | | | | | |
|---|---------------------|---------------------|-------------------|---------------|---------------------|-------------------|----------------|----|
| Employee Paid Time Off | 51,600 | 49,200 | 2,400 | 4.88 % | 8,398 | 43,202 | 514.46 % | |
| Professional and Technical Service | 0 | 0 | 0 | 0.00 % | 234 | (234) | (100.00) % | |
| Advertising Media and Production | 753,000 | 827,640 | (74,640) | (9.02) % | 652,538 | 100,462 | 15.40 % | 24 |
| Marketing Promotions and Sponsorships | 83,000 | 83,000 | 0 | 0.00 % | 61,046 | 21,954 | 35.96 % | 24 |
| Contracted Services | 351,000 | 351,000 | 0 | 0.00 % | 77,378 | 273,622 | 353.62 % | 24 |
| Office Supplies | 22,000 | 22,000 | 0 | 0.00 % | 8,694 | 13,306 | 153.06 % | |
| Printing Supplies | 300,000 | 300,000 | 0 | 0.00 % | 239,172 | 60,828 | 25.43 % | 24 |
| Program Materials | 0 | 0 | 0 | 0.00 % | 7,301 | (7,301) | (100.00) % | |
| Postage and Shipping Expenses | 50,000 | 44,000 | 6,000 | 13.64 % | 35,418 | 14,582 | 41.17 % | 24 |
| Dues and Subscriptions | 0 | 0 | 0 | 0.00 % | 106,163 | (106,163) | (100.00) % | 24 |
| Training and Meetings | 10,200 | 10,200 | 0 | 0.00 % | 7,314 | 2,886 | 39.46 % | |
| Other Miscellaneous Expenses | 0 | 0 | 0 | 0.00 % | 86 | (86) | (100.00) % | |
| Donations, Charitable Contributions, and Community Events | 200,000 | 125,000 | 75,000 | 60.00 % | 182,430 | 17,570 | 9.63 % | |
| Donated Fare Media | 250,000 | 0 | 250,000 | 0.00 % | 0 | 250,000 | 0.00 % | 4 |
| Other Ineligible Expenses | 2,400 | 2,400 | 0 | 0.00 % | 1,000 | 1,400 | 140.00 % | 25 |
| Total: Admin - Marketing | \$ 2,682,200 | \$ 2,452,240 | \$ 229,960 | 9.38 % | \$ 2,064,551 | \$ 617,648 | 29.92 % | |

Department: Admin - Planning & Development

| | 2026 Budget | 2025 Budget | Variance 2026 v 2025 | % Var 2026 vs 2025 | 2024 Actual | Variance 2026 v 2024 | % Var 2026 vs 2024 | Ref No. |
|--|---------------------|-------------------|----------------------|--------------------|-------------------|----------------------|--------------------|---------|
| Salaries and Wages | \$ 419,000 | \$ 429,000 | \$ (10,000) | (2.33) % | \$ 448,734 | \$ (29,734) | (6.63) % | 2 |
| Temporary Help | 18,000 | 18,000 | 0 | 0.00 % | 11,507 | 6,493 | 56.43 % | 26 |
| Payroll Taxes | 39,000 | 40,500 | (1,500) | (3.70) % | 34,429 | 4,571 | 13.28 % | 1 |
| Employee Paid Time Off | 30,000 | 44,400 | (14,400) | (32.43) % | 15,648 | 14,352 | 91.72 % | |
| Professional and Technical Service | 0 | 0 | 0 | 0.00 % | 26,157 | (26,157) | (100.00) % | |
| Contracted Services | 576,000 | 50,000 | 526,000 | 1,052.00 % | 110,392 | 465,608 | 421.78 % | 17 |
| Office Supplies | 1,200 | 1,200 | 0 | 0.00 % | 200 | 1,000 | 498.74 % | |
| Postage and Shipping Expenses | 0 | 0 | 0 | 0.00 % | 9 | (9) | (100.00) % | |
| Dues and Subscriptions | 1,800 | 1,800 | 0 | 0.00 % | 150 | 1,650 | 1,100.80 % | |
| Training and Meetings | 15,000 | 15,000 | 0 | 0.00 % | 4,925 | 10,075 | 204.60 % | |
| Other Ineligible Expenses | 600 | 600 | 0 | 0.00 % | 0 | 600 | 0.00 % | 25 |
| Total: Admin - Planning & Development | \$ 1,100,600 | \$ 600,500 | \$ 500,100 | 83.28 % | \$ 652,150 | \$ 448,450 | 68.76 % | |

Department: Admin - Purchasing

| | 2026 Budget | 2025 Budget | Variance 2026 v 2025 | % Var 2026 vs 2025 | 2024 Actual | Variance 2026 v 2024 | % Var 2026 vs 2024 | Ref No. |
|----------------------------------|-------------------|-------------------|----------------------|--------------------|-------------------|----------------------|--------------------|---------|
| Salaries and Wages | \$ 232,200 | \$ 333,000 | \$ (100,800) | (30.27) % | \$ 218,900 | \$ 13,300 | 6.08 % | 2 |
| Payroll Taxes | 18,000 | 30,000 | (12,000) | (40.00) % | 16,612 | 1,388 | 8.36 % | 1 |
| Employee Paid Time Off | 10,800 | 15,000 | (4,200) | (28.00) % | 3,494 | 7,306 | 209.10 % | |
| Contracted Services | 36,000 | 7,200 | 28,800 | 400.00 % | 5,900 | 30,100 | 510.17 % | |
| Office Supplies | 12,000 | 12,000 | 0 | 0.00 % | 9,706 | 2,294 | 23.64 % | |
| Postage and Shipping Expenses | 0 | 0 | 0 | 0.00 % | 8 | (8) | (100.00) % | |
| Dues and Subscriptions | 4,800 | 600 | 4,200 | 700.00 % | 180 | 4,620 | 2,566.67 % | |
| Training and Meetings | 11,000 | 10,000 | 1,000 | 10.00 % | 12,428 | (1,428) | (11.49) % | |
| Total: Admin - Purchasing | \$ 324,800 | \$ 407,800 | \$ (83,000) | (20.35) % | \$ 267,228 | \$ 57,572 | 21.54 % | |

Department: Admin - Safety

| | 2026 Budget | 2025 Budget | Variance 2026 v 2025 | % Var 2026 vs 2025 | 2024 Actual | Variance 2026 v 2024 | % Var 2026 vs 2024 | Ref No. |
|--|-------------|-------------|----------------------|--------------------|-------------|----------------------|--------------------|---------|
| Salaries and Wages | \$ 66,000 | \$ 66,000 | \$ 0 | 0.00 % | \$ 61,115 | \$ 4,885 | 7.99 % | 2 |
| Payroll Taxes | 6,240 | 6,420 | (180) | (2.80) % | 4,452 | 1,788 | 40.16 % | 1 |
| Employee Paid Time Off | 0 | 0 | 0 | 0.00 % | 250 | (250) | (100.00) % | |
| Contracted Services | 36,000 | 36,000 | 0 | 0.00 % | 0 | 36,000 | 0.00 % | |
| Materials and Supplies - Miscellaneous | 0 | 0 | 0 | 0.00 % | 9,255 | (9,255) | (100.00) % | |
| Office Supplies | 6,000 | 6,000 | 0 | 0.00 % | 0 | 6,000 | 0.00 % | |

Departmental Analysis

| | | | | | | | |
|------------------------------|-------------------|-------------------|-----------------|-----------------|------------------|------------------|----------------|
| Training and Meetings | 32,400 | 32,400 | 0 | 0.00 % | 13,653 | 18,747 | 137.32 % |
| Total: Admin - Safety | \$ 146,640 | \$ 146,820 | \$ (180) | (0.12) % | \$ 88,724 | \$ 57,916 | 65.28 % |

Department: Facilities - Administration

| | 2026 Budget | 2025 Budget | Variance 2026 v 2025 | % Var 2026 vs 2025 | 2024 Actual | Variance 2026 v 2024 | % Var 2026 vs 2024 | Ref No. |
|---|-------------------|-------------------|----------------------|--------------------|-------------------|----------------------|--------------------|---------|
| Salaries and Wages | \$ 427,200 | \$ 403,200 | \$ 24,000 | 5.95 % | \$ 407,116 | \$ 20,084 | 4.93 % | 2 |
| Temporary Help | 3,600 | 3,600 | 0 | 0.00 % | 11,222 | (7,622) | (67.92) % | |
| Payroll Taxes | 42,000 | 39,900 | 2,100 | 5.26 % | 34,950 | 7,050 | 20.17 % | 1 |
| Employee Paid Time Off | 34,200 | 34,200 | 0 | 0.00 % | 34,339 | (139) | (0.40) % | |
| Uniforms/Work Clothing | 1,800 | 1,800 | 0 | 0.00 % | 3,711 | (1,911) | (51.49) % | |
| Shelter and Signs Maintenance | 50,000 | 50,000 | 0 | 0.00 % | 57,790 | (7,790) | (13.48) % | |
| Materials and Supplies - Shelters | 30,000 | 30,000 | 0 | 0.00 % | 0 | 30,000 | 0.00 % | |
| Materials and Supplies - Miscellaneous | 1,200 | 1,200 | 0 | 0.00 % | 0 | 1,200 | 0.00 % | |
| Office Supplies | 0 | 0 | 0 | 0.00 % | 342 | (342) | (100.00) % | |
| Leases and Rentals | 35,100 | 35,100 | 0 | 0.00 % | 0 | 35,100 | 0.00 % | |
| Other Ineligible Expenses | 1,800 | 1,800 | 0 | 0.00 % | 231 | 1,569 | 678.21 % | 25 |
| Total: Facilities - Administration | \$ 626,900 | \$ 600,800 | \$ 26,100 | 4.34 % | \$ 549,701 | \$ 77,199 | 14.04 % | |

Department: Facilities - CTC

| | 2026 Budget | 2025 Budget | Variance 2026 v 2025 | % Var 2026 vs 2025 | 2024 Actual | Variance 2026 v 2024 | % Var 2026 vs 2024 | Ref No. |
|---|-------------------|-------------------|----------------------|--------------------|-------------------|----------------------|--------------------|---------|
| Building and Grounds Maintenance | \$ 96,000 | \$ 96,000 | \$ 0 | 0.00 % | \$ 63,366 | \$ 32,634 | 51.50 % | 10 |
| Contracted Services | 40,000 | 40,000 | 0 | 0.00 % | 23,205 | 16,795 | 72.37 % | 11 |
| Materials and Supplies - Building and Grounds | 23,100 | 23,100 | 0 | 0.00 % | 11,897 | 11,203 | 94.16 % | |
| Materials and Supplies - Miscellaneous | 0 | 0 | 0 | 0.00 % | 8,240 | (8,240) | (100.00) % | |
| Office Supplies | 0 | 0 | 0 | 0.00 % | 830 | (830) | (100.00) % | |
| Postage and Shipping Expenses | 0 | 0 | 0 | 0.00 % | 179 | (179) | (100.00) % | |
| Utilities: Electric | 45,000 | 42,840 | 2,160 | 5.04 % | 38,457 | 6,543 | 17.01 % | |
| Utilities: Water and Sewer | 13,200 | 12,240 | 960 | 7.84 % | 14,314 | (1,114) | (7.78) % | |
| Utilities: Steam Power | 36,000 | 24,480 | 11,520 | 47.06 % | 27,216 | 8,784 | 32.27 % | |
| Utilities: Natural Gas | 16,320 | 16,320 | 0 | 0.00 % | 8,979 | 7,341 | 81.75 % | |
| Trash Collection | 1,980 | 1,800 | 180 | 10.00 % | 808 | 1,172 | 145.13 % | |
| Total: Facilities - CTC | \$ 271,600 | \$ 256,780 | \$ 14,820 | 5.77 % | \$ 197,492 | \$ 74,108 | 37.52 % | |

Department: Facilities - Washington Ave

| | 2026 Budget | 2025 Budget | Variance 2026 v 2025 | % Var 2026 vs 2025 | 2024 Actual | Variance 2026 v 2024 | % Var 2026 vs 2024 | Ref No. |
|---|------------------|-------------|----------------------|--------------------|-------------|----------------------|--------------------|---------|
| Building and Grounds Maintenance | \$ 36,000 | \$ 0 | \$ 36,000 | 0.00 % | \$ 0 | \$ 36,000 | 0.00 % | 10, 36 |
| Contracted Services | 36,000 | 0 | 36,000 | 0.00 % | 0 | 36,000 | 0.00 % | 11, 36 |
| Materials and Supplies - Building and Grounds | 4,800 | 0 | 4,800 | 0.00 % | 0 | 4,800 | 0.00 % | 36 |
| Utilities: Electric | 12,000 | 0 | 12,000 | 0.00 % | 0 | 12,000 | 0.00 % | 36 |
| Utilities: Water and Sewer | 4,200 | 0 | 4,200 | 0.00 % | 0 | 4,200 | 0.00 % | 36 |
| Utilities: Natural Gas | 6,000 | 0 | 6,000 | 0.00 % | 0 | 6,000 | 0.00 % | 36 |
| Total: Facilities - Washington Ave | \$ 99,000 | \$ 0 | \$ 99,000 | 0.00 % | \$ 0 | \$ 99,000 | 0.00 % | |

Department: Facilities - MM6

| | 2026 Budget | 2025 Budget | Variance 2026 v 2025 | % Var 2026 vs 2025 | 2024 Actual | Variance 2026 v 2024 | % Var 2026 vs 2024 | Ref No. |
|---|-------------|-------------|----------------------|--------------------|-------------|----------------------|--------------------|---------|
| Building and Grounds Maintenance | \$ 84,000 | \$ 84,000 | \$ 0 | 0.00 % | \$ 62,076 | \$ 21,924 | 35.32 % | 10 |
| Contracted Services | 9,000 | 9,000 | 0 | 0.00 % | 11,958 | (2,958) | (24.74) % | 11 |
| Materials and Supplies - Building and Grounds | 6,300 | 6,300 | 0 | 0.00 % | 3,829 | 2,471 | 64.55 % | |
| Materials and Supplies - Miscellaneous | 0 | 0 | 0 | 0.00 % | 255 | (255) | (100.00) % | |
| Utilities: Electric | 25,200 | 22,440 | 2,760 | 12.30 % | 24,150 | 1,050 | 4.35 % | |
| Utilities: Natural Gas | 4,800 | 4,440 | 360 | 8.11 % | 2,783 | 2,017 | 72.50 % | |

Departmental Analysis

| | | | | | | | |
|--------------------------------|-------------------|-------------------|-----------------|---------------|-------------------|------------------|----------------|
| Trash Collection | 960 | 900 | 60 | 6.67 % | 355 | 605 | 170.27 % |
| Total: Facilities - MMC | \$ 130,260 | \$ 127,080 | \$ 3,180 | 2.50 % | \$ 105,405 | \$ 24,855 | 23.58 % |

Department: Facilities - Tranter

| | 2026 Budget | 2025 Budget | Variance 2026 v 2025 | % Var 2026 vs 2025 | 2024 Actual | Variance 2026 v 2024 | % Var 2026 vs 2024 | Ref No. |
|---|---------------------|---------------------|----------------------|--------------------|---------------------|----------------------|--------------------|---------|
| Building and Grounds Maintenance | \$ 325,200 | \$ 325,200 | \$ 0 | 0.00 % | \$ 330,622 | \$ (5,422) | (1.64) % | 10 |
| Contracted Services | 260,000 | 260,000 | 0 | 0.00 % | 165,387 | 94,613 | 57.21 % | 11 |
| Materials and Supplies - Building and Grounds | 165,600 | 165,600 | 0 | 0.00 % | 62,262 | 103,338 | 165.97 % | |
| Materials and Supplies - Shelters | 0 | 0 | 0 | 0.00 % | 29,382 | (29,382) | (100.00) % | |
| Materials and Supplies - Miscellaneous | 23,400 | 23,400 | 0 | 0.00 % | 20,991 | 2,409 | 11.48 % | |
| Office Supplies | 0 | 0 | 0 | 0.00 % | 5,114 | (5,114) | (100.00) % | |
| Postage and Shipping Expenses | 0 | 0 | 0 | 0.00 % | 404 | (404) | (100.00) % | |
| Utilities : Phone | 0 | 0 | 0 | 0.00 % | 3,369 | (3,369) | (100.00) % | |
| Utilities: Electric | 360,000 | 294,000 | 66,000 | 22.45 % | 304,908 | 55,092 | 18.07 % | |
| Utilities: Water and Sewer | 114,000 | 104,040 | 9,960 | 9.57 % | 99,129 | 14,871 | 15.00 % | |
| Utilities: Natural Gas | 216,000 | 225,600 | (9,600) | (4.26) % | 103,884 | 112,116 | 107.92 % | |
| Trash Collection | 9,000 | 9,600 | (600) | (6.25) % | 3,461 | 5,539 | 160.01 % | |
| Dues and Subscriptions | 0 | 0 | 0 | 0.00 % | 290 | (290) | (100.00) % | |
| Leases and Rentals | 0 | 0 | 0 | 0.00 % | 29,675 | (29,675) | (100.00) % | |
| Other Ineligible Expenses | 0 | 0 | 0 | 0.00 % | 1,934 | (1,934) | (100.00) % | 25 |
| Total: Facilities - Tranter | \$ 1,473,200 | \$ 1,407,440 | \$ 65,760 | 4.67 % | \$ 1,160,812 | \$ 312,388 | 26.91 % | |

Department: Maintenance - Administration

| | 2026 Budget | 2025 Budget | Variance 2026 v 2025 | % Var 2026 vs 2025 | 2024 Actual | Variance 2026 v 2024 | % Var 2026 vs 2024 | Ref No. |
|---|---------------------|---------------------|----------------------|--------------------|---------------------|----------------------|--------------------|---------|
| Salaries and Wages | \$ 865,200 | \$ 845,200 | \$ 20,000 | 2.37 % | \$ 1,046,283 | \$ (181,083) | (17.31) % | 2, 27 |
| Payroll Taxes | 13,800 | 60,120 | (46,320) | (77.05) % | 24,113 | (10,313) | (42.77) % | 1 |
| Employee Paid Time Off | 246,000 | 56,400 | 189,600 | 336.17 % | 200,676 | 45,324 | 22.59 % | |
| Other Fringe Benefits | 0 | 0 | 0 | 0.00 % | 28,494 | (28,494) | (100.00) % | |
| Uniforms/Work Clothing | 0 | 0 | 0 | 0.00 % | 11,546 | (11,546) | (100.00) % | |
| Tool Allowance | 16,500 | 16,500 | 0 | 0.00 % | 11,082 | 5,418 | 48.89 % | |
| Contracted Services | 51,600 | 51,600 | 0 | 0.00 % | 33,711 | 17,889 | 53.07 % | 21 |
| Fuel and Fluids | 63,000 | 63,000 | 0 | 0.00 % | 55,791 | 7,209 | 12.92 % | 28 |
| Materials and Supplies - Vehicles | 36,360 | 36,360 | 0 | 0.00 % | 31,449 | 4,911 | 15.62 % | 29 |
| Materials and Supplies - Building and Grounds | 0 | 0 | 0 | 0.00 % | 4,462 | (4,462) | (100.00) % | |
| Materials and Supplies - Miscellaneous | 12,000 | 12,000 | 0 | 0.00 % | 1,949 | 10,051 | 515.68 % | |
| Office Supplies | 2,040 | 2,040 | 0 | 0.00 % | 843 | 1,197 | 142.02 % | |
| Postage and Shipping Expenses | 0 | 0 | 0 | 0.00 % | 1,057 | (1,057) | (100.00) % | |
| Dues and Subscriptions | 500 | 500 | 0 | 0.00 % | 0 | 500 | 0.00 % | |
| Training and Meetings | 40,000 | 40,000 | 0 | 0.00 % | 7,140 | 32,860 | 460.24 % | |
| Other Miscellaneous Expenses | 2,400 | 2,400 | 0 | 0.00 % | 4,300 | (1,900) | (44.18) % | |
| Other Ineligible Expenses | 0 | 0 | 0 | 0.00 % | 51 | (51) | (100.00) % | 25 |
| Total: Maintenance - Administration | \$ 1,349,400 | \$ 1,186,120 | \$ 163,280 | 13.77 % | \$ 1,462,946 | \$ (113,546) | (7.76) % | |

Department: Maintenance - Fixed Route

| | 2026 Budget | 2025 Budget | Variance 2026 v 2025 | % Var 2026 vs 2025 | 2024 Actual | Variance 2026 v 2024 | % Var 2026 vs 2024 | Ref No. |
|----------------------------------|--------------|--------------|----------------------|--------------------|--------------|----------------------|--------------------|---------|
| Salaries and Wages | \$ 2,279,700 | \$ 2,131,200 | \$ 148,500 | 6.97 % | \$ 1,891,689 | \$ 388,011 | 20.51 % | 2, 27 |
| Payroll Taxes | 237,000 | 192,000 | 45,000 | 23.44 % | 211,512 | 25,488 | 12.05 % | 1 |
| Employee Paid Time Off | 0 | 156,000 | (156,000) | (100.00) % | 0 | 0 | 0.00 % | |
| Other Fringe Benefits | 40,000 | 0 | 40,000 | 0.00 % | 28,848 | 11,152 | 38.66 % | |
| Uniforms/Work Clothing | 36,000 | 36,000 | 0 | 0.00 % | 10,030 | 25,970 | 258.92 % | |
| Building and Grounds Maintenance | 0 | 0 | 0 | 0.00 % | 1,130 | (1,130) | (100.00) % | |
| Contracted Services | 468,000 | 468,000 | 0 | 0.00 % | 509,034 | (41,034) | (8.06) % | |
| Fuel and Fluids | 2,627,500 | 2,627,500 | 0 | 0.00 % | 2,309,959 | 317,541 | 13.75 % | 28 |

Departmental Analysis

| | | | | | | | | |
|---|---------------------|---------------------|------------------|---------------|---------------------|-------------------|---------------|----|
| Tires and Tubes | 200,000 | 200,000 | 0 | 0.00 % | 172,877 | 27,123 | 15.69 % | |
| Materials and Supplies - Vehicles | 1,618,020 | 1,618,020 | 0 | 0.00 % | 1,827,994 | (209,974) | (11.49) % | 29 |
| Materials and Supplies - Building and Grounds | 0 | 0 | 0 | 0.00 % | 61,927 | (61,927) | (100.00) % | |
| Materials and Supplies - Shelters | 0 | 0 | 0 | 0.00 % | 736 | (736) | (100.00) % | |
| Materials and Supplies - Miscellaneous | 0 | 0 | 0 | 0.00 % | 22,349 | (22,349) | (100.00) % | |
| Office Supplies | 1,500 | 1,500 | 0 | 0.00 % | 0 | 1,500 | 0.00 % | |
| Postage and Shipping Expenses | 6,000 | 6,000 | 0 | 0.00 % | 4,701 | 1,299 | 27.64 % | |
| Dues and Subscriptions | 0 | 0 | 0 | 0.00 % | 500 | (500) | (100.00) % | |
| Training and Meetings | 7,800 | 7,800 | 0 | 0.00 % | 11,964 | (4,164) | (34.81) % | |
| Leases and Rentals | 0 | 0 | 0 | 0.00 % | 4,880 | (4,880) | (100.00) % | |
| Total: Maintenance - Fixed Route | \$ 7,521,520 | \$ 7,444,020 | \$ 77,500 | 1.04 % | \$ 7,070,131 | \$ 451,389 | 6.38 % | |

Department: Maintenance - Paratransit

| | 2026 Budget | 2025 Budget | Variance 2026 v 2025 | % Var 2026 vs 2025 | 2024 Actual | Variance 2026 v 2024 | % Var 2026 vs 2024 | Ref No. |
|---|-------------------|-------------------|----------------------|--------------------|-------------------|----------------------|--------------------|---------|
| Salaries and Wages | \$ 275,100 | \$ 217,200 | \$ 57,900 | 26.66 % | \$ 232,328 | \$ 42,772 | 18.41 % | 2, 27 |
| Payroll Taxes | 30,600 | 18,900 | 11,700 | 61.90 % | 25,518 | 5,082 | 19.92 % | 1 |
| Employee Paid Time Off | 16,800 | 16,800 | 0 | 0.00 % | 0 | 16,800 | 0.00 % | |
| Contracted Services | 51,600 | 51,600 | 0 | 0.00 % | 19,772 | 31,828 | 160.97 % | |
| Fuel and Fluids | 277,500 | 277,500 | 0 | 0.00 % | 400,486 | (122,986) | (30.71) % | 28 |
| Tires and Tubes | 9,000 | 9,000 | 0 | 0.00 % | 15,576 | (6,576) | (42.22) % | |
| Materials and Supplies - Vehicles | 163,620 | 163,620 | 0 | 0.00 % | 98,757 | 64,863 | 65.68 % | 29 |
| Materials and Supplies - Miscellaneous | 0 | 0 | 0 | 0.00 % | 120 | (120) | (100.00) % | |
| Total: Maintenance - Paratransit | \$ 824,220 | \$ 754,620 | \$ 69,600 | 9.22 % | \$ 792,556 | \$ 31,664 | 4.00 % | |

Department: Operations - Fixed Route Admin

| | 2026 Budget | 2025 Budget | Variance 2026 v 2025 | % Var 2026 vs 2025 | 2024 Actual | Variance 2026 v 2024 | % Var 2026 vs 2024 | Ref No. |
|--|---------------------|---------------------|----------------------|--------------------|---------------------|----------------------|--------------------|---------|
| Salaries and Wages | \$ 1,458,000 | \$ 1,434,000 | \$ 24,000 | 1.67 % | \$ 1,373,271 | \$ 84,729 | 6.17 % | 2 |
| Temporary Help | 0 | 0 | 0 | 0.00 % | 13,284 | (13,284) | (100.00) % | |
| Payroll Taxes | 119,400 | 119,400 | 0 | 0.00 % | 104,487 | 14,913 | 14.27 % | 1 |
| Employee Paid Time Off | 90,000 | 90,000 | 0 | 0.00 % | 13,551 | 76,449 | 564.18 % | |
| Uniforms/Work Clothing | 0 | 0 | 0 | 0.00 % | 119 | (119) | (100.00) % | |
| Professional and Technical Service | 0 | 0 | 0 | 0.00 % | 29,295 | (29,295) | (100.00) % | |
| Contracted Services | 0 | 0 | 0 | 0.00 % | 3,690 | (3,690) | (100.00) % | |
| Materials and Supplies - Miscellaneous | 0 | 0 | 0 | 0.00 % | 499 | (499) | (100.00) % | |
| Office Supplies | 10,200 | 10,200 | 0 | 0.00 % | 13,846 | (3,646) | (26.33) % | |
| Printing Supplies | 0 | 0 | 0 | 0.00 % | 365 | (365) | (100.00) % | |
| Training and Meetings | 36,000 | 19,200 | 16,800 | 87.50 % | 2,036 | 33,964 | 1,668.16 % | |
| Other Ineligible Expenses | 12,000 | 6,000 | 6,000 | 100.00 % | 13,872 | (1,872) | (13.49) % | 25 |
| Total: Operations - Fixed Route Admin | \$ 1,725,600 | \$ 1,678,800 | \$ 46,800 | 2.79 % | \$ 1,568,315 | \$ 157,285 | 10.03 % | |

Department: Operations - Fixed Route Service

| | 2026 Budget | 2025 Budget | Variance 2026 v 2025 | % Var 2026 vs 2025 | 2024 Actual | Variance 2026 v 2024 | % Var 2026 vs 2024 | Ref No. |
|--|----------------------|----------------------|----------------------|--------------------|----------------------|----------------------|--------------------|---------|
| Salaries and Wages | \$ 14,152,800 | \$ 14,317,200 | \$ (164,400) | (1.15) % | \$ 12,943,770 | \$ 1,209,030 | 9.34 % | 2 |
| Payroll Taxes | 1,602,000 | 1,392,000 | 210,000 | 15.09 % | 1,347,778 | 254,222 | 18.86 % | 1 |
| Employee Paid Time Off | 1,800,000 | 1,369,000 | 431,000 | 31.48 % | 1,596,983 | 203,017 | 12.71 % | |
| Other Fringe Benefits | 293,750 | 0 | 293,750 | 0.00 % | 450,378 | (156,628) | (34.78) % | |
| Uniforms/Work Clothing | 198,000 | 180,000 | 18,000 | 10.00 % | 160,831 | 37,169 | 23.11 % | |
| Materials and Supplies - Building and Grounds | 0 | 0 | 0 | 0.00 % | 564 | (564) | (100.00) % | |
| Office Supplies | 4,200 | 4,200 | 0 | 0.00 % | 18 | 4,182 | 23,078.81 % | |
| Training and Meetings | 0 | 12,000 | (12,000) | (100.00) % | 68 | (68) | (100.00) % | |
| Other Ineligible Expenses | 0 | 0 | 0 | 0.00 % | 15 | (15) | (100.00) % | 25 |
| Total: Operations - Fixed Route Service | \$ 18,050,750 | \$ 17,274,400 | \$ 776,350 | 4.49 % | \$ 16,500,404 | \$ 1,550,346 | 9.40 % | |

Departmental Analysis

Department: Operations – Paratransit Admin

| | 2026 Budget | 2025 Budget | Variance 2026 v 2025 | % Var 2026 vs 2025 | 2024 Actual | Variance 2026 v 2024 | % Var 2026 vs 2024 | Ref No. |
|--|---------------------|---------------------|----------------------|--------------------|---------------------|----------------------|--------------------|---------|
| Salaries and Wages | \$ 903,000 | \$ 865,000 | \$ 38,000 | 4.39 % | \$ 856,175 | \$ 46,825 | 5.47 % | 2 |
| Payroll Taxes | 73,200 | 73,200 | 0 | 0.00 % | 69,571 | 3,629 | 5.22 % | 1 |
| Employee Paid Time Off | 70,800 | 64,800 | 6,000 | 9.26 % | 69,044 | 1,756 | 2.54 % | |
| Other Fringe Benefits | 0 | 0 | 0 | 0.00 % | 157 | (157) | (100.00) % | |
| Contracted Services | 40,000 | 40,000 | 0 | 0.00 % | 29,532 | 10,468 | 35.45 % | 13 |
| Office Supplies | 2,400 | 3,600 | (1,200) | (33.33) % | 414 | 1,986 | 479.25 % | |
| Training and Meetings | 1,500 | 1,500 | 0 | 0.00 % | 0 | 1,500 | 0.00 % | |
| Other Ineligible Expenses | 2,400 | 2,400 | 0 | 0.00 % | 1,598 | 802 | 50.17 % | 25 |
| Total: Operations – Paratransit Admin | \$ 1,093,300 | \$ 1,050,500 | \$ 42,800 | 4.07 % | \$ 1,026,491 | \$ 66,809 | 6.51 % | |

Department: Operations – Paratransit Service

| | 2026 Budget | 2025 Budget | Variance 2026 v 2025 | % Var 2026 vs 2025 | 2024 Actual | Variance 2026 v 2024 | % Var 2026 vs 2024 | Ref No. |
|--|----------------------|----------------------|----------------------|--------------------|----------------------|----------------------|--------------------|---------|
| Salaries and Wages | \$ 2,421,000 | \$ 2,226,000 | \$ 195,000 | 8.76 % | \$ 2,745,658 | \$ (324,658) | (11.82) % | 2 |
| Payroll Taxes | 0 | 224,000 | (224,000) | (100.00) % | 0 | 0 | 0.00 % | 1 |
| Employee Paid Time Off | 0 | 150,000 | (150,000) | (100.00) % | 0 | 0 | 0.00 % | |
| Contracted Services | 0 | 0 | 0 | 0.00 % | 288 | (288) | (100.00) % | |
| Contracted Spectran Service | 9,486,000 | 8,811,600 | 674,400 | 7.65 % | 8,627,918 | 858,082 | 9.95 % | 30, 32 |
| Contracted Rural Service | 2,418,000 | 2,766,000 | (348,000) | (12.58) % | 2,448,850 | (30,850) | (1.26) % | 31, 33 |
| Contracted Microtransit | 1,928,000 | 1,355,700 | 572,300 | 42.21 % | 0 | 1,928,000 | 0.00 % | |
| Other Ineligible Expenses | 0 | 0 | 0 | 0.00 % | 35 | (35) | (100.00) % | 25 |
| Total: Operations – Paratransit Service | \$ 16,253,000 | \$ 15,533,300 | \$ 719,700 | 4.63 % | \$ 13,822,749 | \$ 2,430,251 | 17.58 % | |
| TOTAL OPERATING EXPENSES | \$ 70,736,470 | \$ 69,929,500 | \$ 806,970 | 1.15 % | \$ 61,661,070 | \$ 9,075,400 | 14.72 % | |

Fiscal 2026 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 | \$ 800,000 | \$ 200,000 | \$ 1,000,000 | \$ 1,000,000 | \$ - | \$ 1,000,000 |
| 40 foot and greater replacement bus with or without lift | \$ 7,200,000 | \$ 1,800,000 | \$ 9,000,000 | \$ 9,000,000 | \$ - | \$ 9,000,000 |
| Van Replacement, Any Size With or Without Lift | \$ 576,000 | \$ 144,000 | \$ 720,000 | \$ 720,000 | \$ - | \$ 720,000 |
| Safety and Security Equipment - Facilities | \$ 176,000 | \$ 44,000 | \$ 220,000 | \$ 220,000 | \$ - | \$ 220,000 |
| Support Vehicle Replacement | \$ 40,000 | \$ 10,000 | \$ 50,000 | \$ 50,000 | \$ - | \$ 50,000 |
| Total | \$ 8,792,000 | \$ 2,198,000 | \$ 10,990,000 | \$ 10,990,000 | \$ - | \$ 10,990,000 |

Section 5339 Funding Request

| ITEM | Federal Share at 80% | State Match at 20% | Program Amount | Capital | Potential | Total |
|--|-------------------------|-----------------------|-------------------|-------------------|-------------|-------------------|
| Van Replacement, Any Size With or Without Lift | \$ 348,000 | \$ 87,000 | \$ 435,000 | \$ 435,000 | \$ - | \$ 435,000 |
| Facility Improvements | \$ 448,000 | \$ 112,000 | \$ 560,000 | \$ 560,000 | \$ - | \$ 560,000 |
| Total | \$ 796,000 | \$ 199,000 | \$ 995,000 | \$ 995,000 | \$ - | \$ 995,000 |

Section 5310 Funding Request

| ITEM | Federal Share | State/Local Match | Program Amount | Capital | Potential | Total |
|--|-------------------|-------------------|-------------------|-------------------|-------------|-------------------|
| Less Than 30 foot Replacement Bus With or Without Lift | \$ 450,000 | \$ 112,500 | \$ 562,500 | \$ 562,500 | \$ - | \$ 562,500 |
| Total | \$ 450,000 | \$ 112,500 | \$ 562,500 | \$ 562,500 | \$ - | \$ 562,500 |

| | | | | | | |
|------------------------------|----------------------|---------------------|----------------------|----------------------|-------------|----------------------|
| Total of All Requests | \$ 10,038,000 | \$ 2,509,500 | \$ 12,547,500 | \$ 12,547,500 | \$ - | \$ 12,547,500 |
|------------------------------|----------------------|---------------------|----------------------|----------------------|-------------|----------------------|

Five-Year Plan

| | Proposed 2026 | Proposed 2027 | Proposed 2028 | Proposed 2029 | Proposed 2030 | Assumptions |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------|
| Revenues | | | | | | |
| Farebox | \$ 2,908,800 | \$ 2,981,520 | \$ 3,056,058 | \$ 3,132,459 | \$ 3,210,771 | 2.5% Growth Rate |
| Service Contracts | 4,518,000 | 4,630,950 | 4,746,724 | 4,865,392 | 4,987,027 | 2.5% Growth Rate |
| Property Tax | 28,146,000 | 28,849,650 | 29,570,891 | 30,310,164 | 31,067,918 | 2.5% Growth Rate |
| State Revenue: | 19,071,000 | 19,547,775 | 20,036,469 | 20,537,381 | 21,050,816 | 2.5% Growth Rate |
| Federal Revenue: | 1,710,000 | 1,752,750 | 1,796,569 | 1,841,483 | 1,887,520 | 2.5% Growth Rate |
| Other Revenue: | 1,976,400 | 2,025,810 | 2,076,455 | 2,128,367 | 2,181,576 | 2.5% Growth Rate |
| Total Revenues | \$ 58,330,200 | \$ 59,788,455 | \$ 61,283,166 | \$ 62,815,246 | \$ 64,385,627 | |
| Expenses | | | | | | |
| Salaries and Wages | \$ 26,680,500 | \$ 27,747,720 | \$ 28,857,629 | \$ 30,011,934 | \$ 31,212,411 | 4.0% Growth Rate |
| Payroll Taxes | 2,454,640 | 2,552,826 | 2,654,939 | 2,761,136 | 2,871,582 | 4.0% Growth Rate |
| Fringe Benefits | 11,279,650 | 11,843,633 | 12,435,814 | 13,057,605 | 13,710,485 | 5.0% Growth Rate |
| Fuel and Fluids | 2,968,000 | 3,057,040 | 3,148,751 | 3,243,214 | 3,340,510 | 3.0% Growth Rate |
| All Other Expenses | 27,353,680 | 28,447,827 | 29,585,740 | 30,769,170 | 31,999,937 | 4.0% Growth Rate |
| Total Expenses | \$ 70,736,470 | \$ 73,649,045 | \$ 76,682,873 | \$ 79,843,059 | \$ 83,134,925 | |
| Net Change in Financial Condition | \$ (12,406,270) | \$ (13,860,590) | \$ (15,399,707) | \$ (17,027,813) | \$ (18,749,298) | |
| Ending Cash Position | \$ 29,593,730 | \$ 15,733,140 | \$ 333,433 | \$ (16,694,380) | \$ (35,443,678) | |
| Required Cash Position | \$ 17,684,118 | \$ 18,412,261 | \$ 19,170,718 | \$ 19,960,765 | \$ 20,783,731 | |

References

Ref No.

- 1 Consists of Federal Insurance Contributions Act Funds (FICA) and State of Michigan Unemployment Tax (SUTA). FICA is computed as approximately 7.65% of total wages. SUTA is estimated as approximately 1% 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 an 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 represents the value of fare media donated to individuals and community organizations. This noncash item was not included in previous years.
- 5 Line item relates to the cost of parking for employees working at the CATA Transportation Center.
- 6 Line item mainly consists of ADP fees for payroll processing.
- 7 Line item relates to for actuarial services and other professional services.
- 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.
- 11 Line item includes all contracted services other than window cleaning, snow removal and landscaping.
- 12 Line item includes internet connectivity and wireless services.
- 13 Entire line item relates to the cost of paratransit passenger certifications.
- 14 Line item includes \$100,000 budgeted for estimated losses on disposals of capital assets.
- 15 Line-item relates almost exclusively to contracted security services being provided at the CATA Locations in downtown Lansing and East Lansing.
- 16 CATA self-insures much of its risk. This expense includes the cost of claims in addition to insurance policies.
- 17 The large increase compared to the previous year is due to a planned Comprehensive Operational Analysis of approximately \$500,000. This project is grant-funded.
- 18 The vast majority of this line-item relates to the cost of mobile telephones for management and select staff.
- 19 Line-item includes 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. CATA has included an estimate for the actuarial adjustment for FY 2026 that is about \$400,000 less than the FY 2025 estimate, which is the reason for the significant change in the overall amount.
- 20 Line-item includes 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 2026 that is over \$3.9M less than the FY 2025 estimate, which is the reason for the significant change in the overall amount.

References

- 21 Line-item represents rug cleaning, car washes for admin vehicles and other misc. outsourced services.
- 22 Line-item represents janitorial contracts.
- 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 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 review of information provided by the U.S. Energy Information Administration, CATA believes that fuel prices will remain fairly constant in fiscal 2026.
- 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 115,714 service hours.
- 33 Assumes 29,454 service hours.
- 34 CATA partially self-insures medical costs for its employees and retirees.
- 35 This line consists mainly of drug and alcohol screening tests which are required by FTA.
- 36 CATA purchased the Washington Avenue building in December 2024. The FY2026 budget is the first budget to reflect this additional property.



CATA

**BUS
STOP**

394-1000

CATA
now

BUS STOP #
1745

FOR YOUR NEXT BUS DEPARTURE TIME:
TEXT bus stop # above to 76123 or
EMAIL catanow@cata.org and enter the
bus stop # in the subject line.



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