



# CAPITAL AREA TRANSPORTATION AUTHORITY

OPERATING & CAPITAL BUDGET  
FY 2022

**CATA**

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

June 29, 2021

Dear Board Member:

In accordance with Board Policy No. 202, please find attached your copy of CATA's proposed FY 2022 Operating and Capital budgets.

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

Upon review, I invite you to contact me with questions.

CATA's Executive Staff and I thank you for your thoughtful review of the enclosed document, along with your generous contribution of time and effort to the CATA Board of Directors.

Sincerely,

A handwritten signature in black ink that reads "Bradley T. Funkhouser". The signature is written in a cursive style with a large, sweeping initial "B".

Bradley T. Funkhouser, AICP  
Chief Executive Officer

# **SECTION 1**

## **ABOUT CATA**

## About CATA

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

For its fiscal 2022 budget, CATA proposes to employ 425 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. With the August 30, 2021, implementation of Route 18 – a new crosstown route – CATA will operate 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 1,420 bus stops, along with approximately 150 shelters – some of which were customized to represent the unique characteristics of the communities and neighborhoods we serve.

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

While CATA delivered 11,049,317 annual trips in fiscal 2019 – the agency's strongest ridership growth since FY 2007 – COVID-19 resulted in dramatic ridership declines beginning in March 2020. Like transit systems across the globe, CATA limited trips to demand-response services for access to essential jobs and life-sustaining services. In FY 2020, CATA delivered 7,306,550 trips. Today, ridership is holding steady between 8,000 and 9,000 daily trips system wide. With the full reopening of the State in June 2021, coupled with the return of students to Michigan State University in the fall and an effective ridership-resumption strategy, CATA anticipates overall ridership to increase substantially.

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 and custodial services.
- MSU contracted with CATA in 1999, launching campus service. The MSU-CATA Transportation Center at Ramp 1 on Shaw Lane opened in 2004, serving as a main boarding center for campus routes. For the first time ever, MSU contracted with CATA to offer fare-free transportation on campus during the 2018 academic year.

- Finally, the state-of-the-art Capital Area Multimodal Gateway, Operated by CATA, opened in October 2016. The Gateway is served by three CATA fixed routes – one year-round and two during MSU's fall and spring semesters – and offers access to rail, taxis, transportation network companies and city, regional and national bus lines.

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

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

# **SECTION 2**

## **BUDGET INTRODUCTION**

## **Budget Introduction**

Staff is pleased to present, for the Board's consideration and approval, CATA's proposed fiscal 2022 Operating and Capital budgets.

### **Operating Budget**

The 2022 Operating Budget reflects expected *revenues available for operations* of approximately \$55.7 million. This represents an increase of approximately \$1.3 million (or 2.3 percent) over budgeted *revenues available for operations* for fiscal 2021 and an increase of approximately \$9.1 million (or 19.5 percent) over actual revenues received and available for operations during fiscal 2020 (CATA's last full fiscal year). The increase in expected fiscal 2022 revenues can primarily be attributed to funds available through the CARES Act.

The 2022 Operating Budget reflects expected operating expenditures of approximately \$55.1 million, which is an increase of approximately \$704,000 (or 1.3 percent) from budgeted operating expenditures for fiscal 2021, and a decrease of approximately \$4.1 million (or 6.9 percent) from actual operating expenses incurred during fiscal 2020.

### **Capital Budget**

CATA's Capital Budget for fiscal 2022, 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 \$12.8 million. The expected expenditures include Section 5307 (Urbanized Area Formula Funds), Section 5339 (Bus and Bus Facilities), Congestion Mitigation and Air Quality Improvement Program funding, Section 5310 (Enhanced Mobility of Seniors and Individuals with Disabilities) and Section 5312 (Public Transportation Innovation). Capital funding will be received from both federal government and State of Michigan (Michigan Department of Transportation) apportionments.

Our fiscal 2022 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 2021, there were two significant changes to CATA's organizational structure – the addition of a Server and Network Administrator, and a part-time Compliance Manager. For fiscal 2022, the Operations Department is converting one Operations Manager to a Lead Supervisor position. In addition, CATA is considering adding a full-time Procurement Specialist to the Purchasing Department. The cost of these new positions was considered when preparing the 2022 Operating Budget.

## Five-Year Budget Projection

As shown in the five-year budget projection, the revenue budget in fiscal 2026 is projected at \$61.4 million, while the expense budget is projected to be \$64.2 million. This necessitates the use of Cash and Invested Funds of \$2.8 million. The year-end balance in fiscal 2026 of Cash and Invested Funds is estimated at \$16.7 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 \$16.7 million for fiscal 2026.

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 2022 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 2022 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 29, 2021  
Dated

# **SECTION 3**

## **DEPARTMENT DESCRIPTIONS**

# Department Descriptions

## Executive Department

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

### Staff

Chief Executive Officer (1)  
Deputy Chief Executive Officer (EEO/Civil Rights Officer) (1)  
Executive Secretary (1)  
Administrative Assistant (1)  
Fiscal Compliance Manager (1 – part time)

## 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. It is the responsibility of the Customer Experience Department to ensure a safe and secure environment at the CATA Transportation Center and, in conjunction with Operations, aboard fixed-route vehicles.

### Staff

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

## Facilities & Grounds Department

The Facilities & Grounds Department is responsible for the maintenance of CATA's facilities, including its Administrative Offices, the CATA Transportation Center, Michigan State University – CATA Transportation Center and the Capital Area Multimodal Gateway,

Operated by CATA. In addition, this department installs and repairs bus stop signs, shelters and related amenities in accordance with CATA's brand standards. The department also manages CATA's bus schedule distribution to key points throughout the service region; covers the repair and preventive maintenance of equipment and buildings to ensure proper operation, as well as grounds and landscape management, and snow removal at bus stops and each CATA facility. The department also manages all facility construction and renovation projects.

#### **Staff**

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

### **Finance Department**

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

#### **Staff**

Director of Finance (1)  
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 for the administration of human resource matters, including recruiting, hiring, employee and labor relations, fringe benefits, maintenance of employment records, and ensuring compliance with all federal, state and local employment laws.

## **Staff**

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

## **Information Technology Services Department**

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

## **Staff**

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

## **Maintenance Department**

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

## **Staff**

Director of Maintenance (1)  
Maintenance Superintendent (1)  
Maintenance Supervisor (3)  
Paint & Body Mechanic (1)  
Mechanic (20)  
Mechanic Helper (3)  
Utility Supervisor (1)  
Utility Employee (11)  
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 projects and initiatives include website (Internet and Intranet) content management, development and maintenance; research (brand, Title VI, customer satisfaction, trip-purpose and other outward-facing surveys, focus groups, etc.; internal surveys); community and media relations; service information (maps, schedules, timetables, etc.); fare media production and testing; annual production and dissemination of Legislative, Annual and Community reports; advertising, media-buying and promotions; transit advertising sales and management; internal and external special events; and crisis communications.

### **Staff**

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

## **Operations Department**

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

### **Staff**

Director of Operations (1)  
Operations Secretary (1)  
Operations Manager – Fixed Route (1)  
Operations Supervisor (10)  
Bus Operator (229)  
Bus Operator (60 – part time)

Operations Manager – Paratransit (1)  
Paratransit Scheduler (6)  
Paratransit Service Representative (4)  
Paratransit Service Representative (4 – part time)  
Operations Application Administrator (1)

### **Planning & Development Department**

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

#### **Staff**

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

### **Purchasing & Contracts Department**

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

#### **Staff**

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

## **Safety & Training Department**

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

### **Staff**

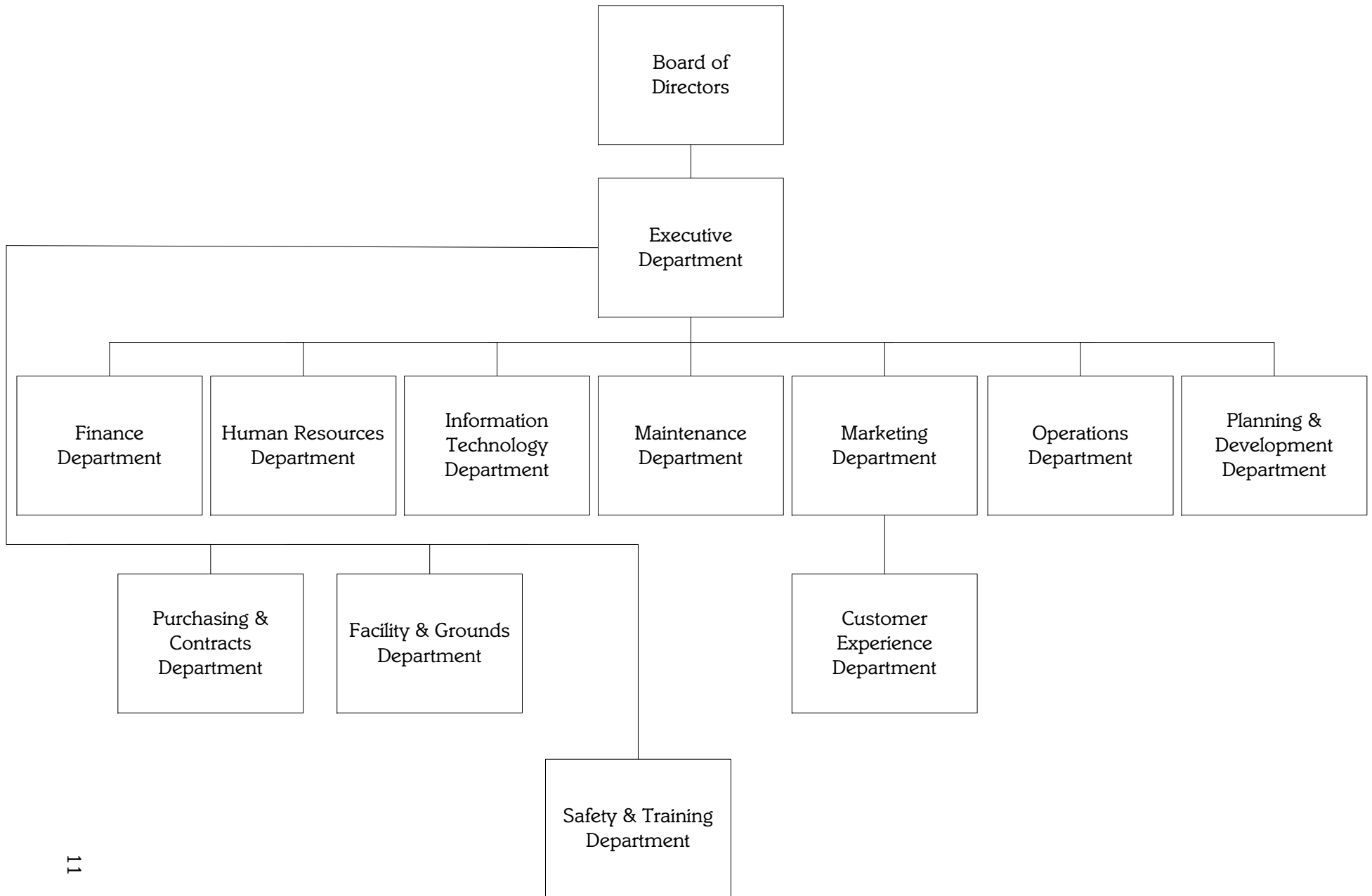
Safety Supervisor (1)

Training Supervisor (1)

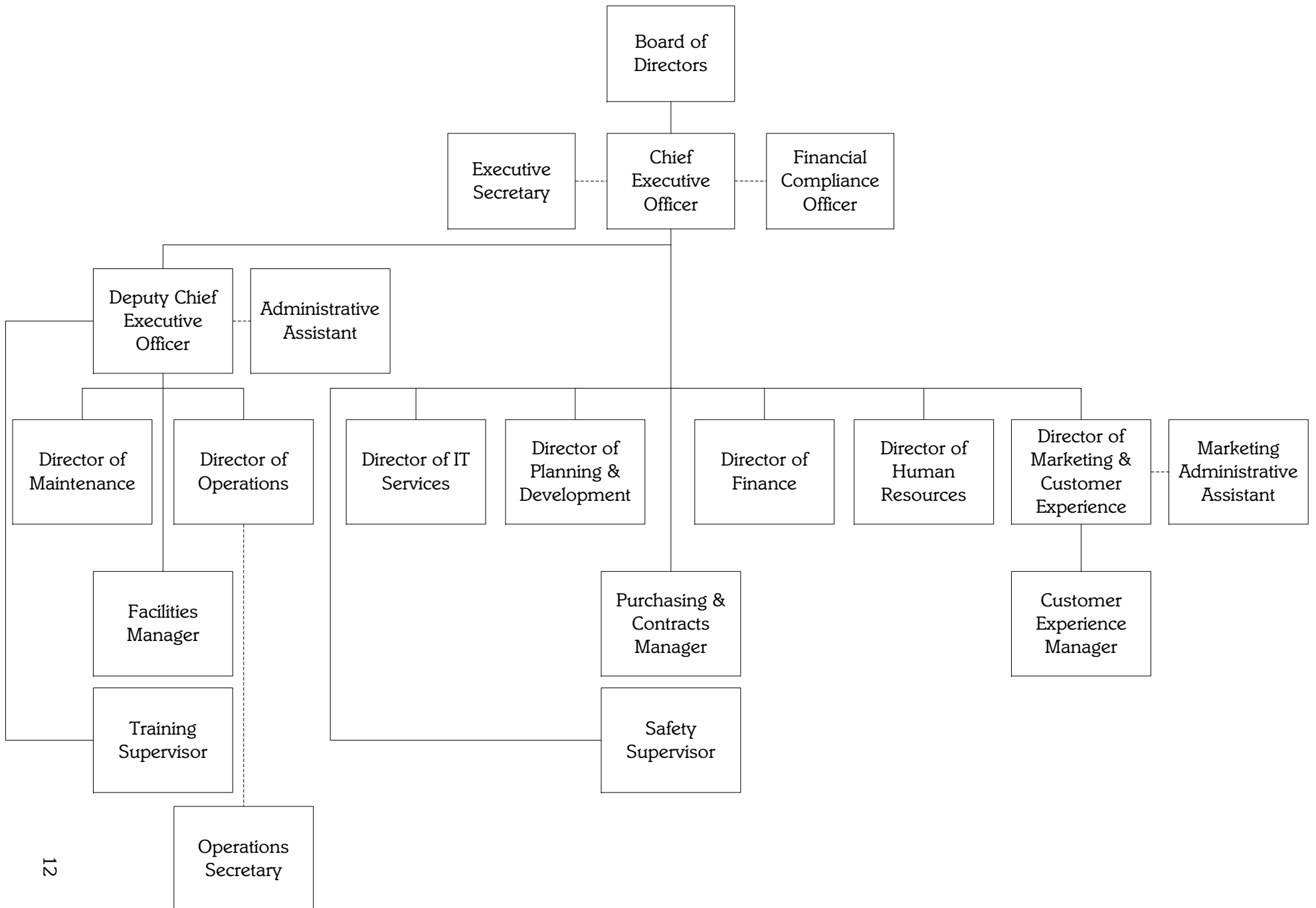
# **SECTION 4**

## **ORGANIZATIONAL CHARTS**

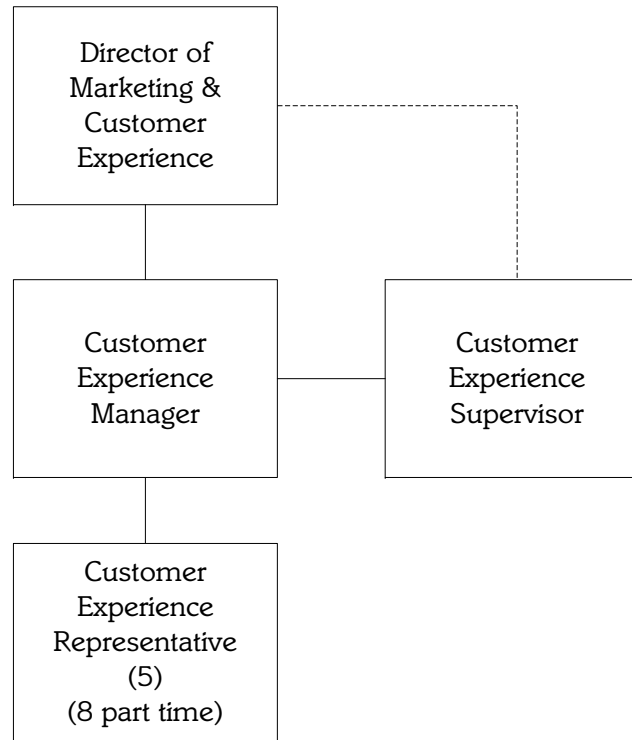
# Departmental Structure



# Executive Leadership & Oversight

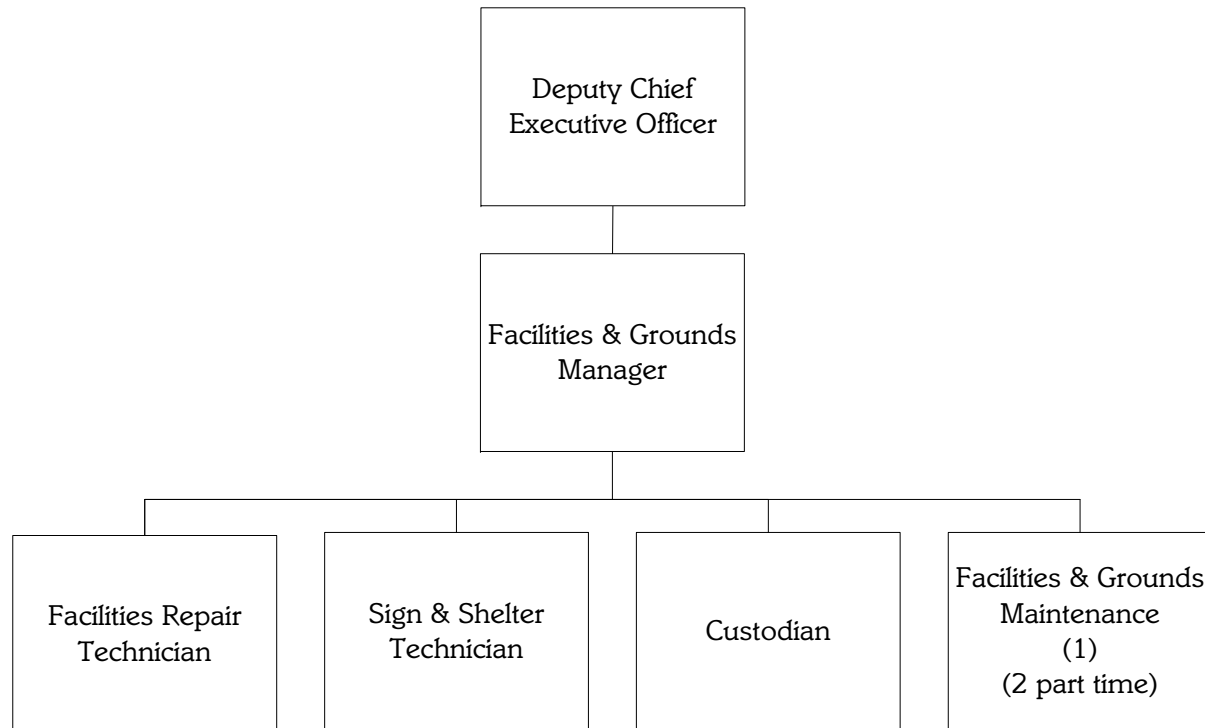


# Customer Experience Department



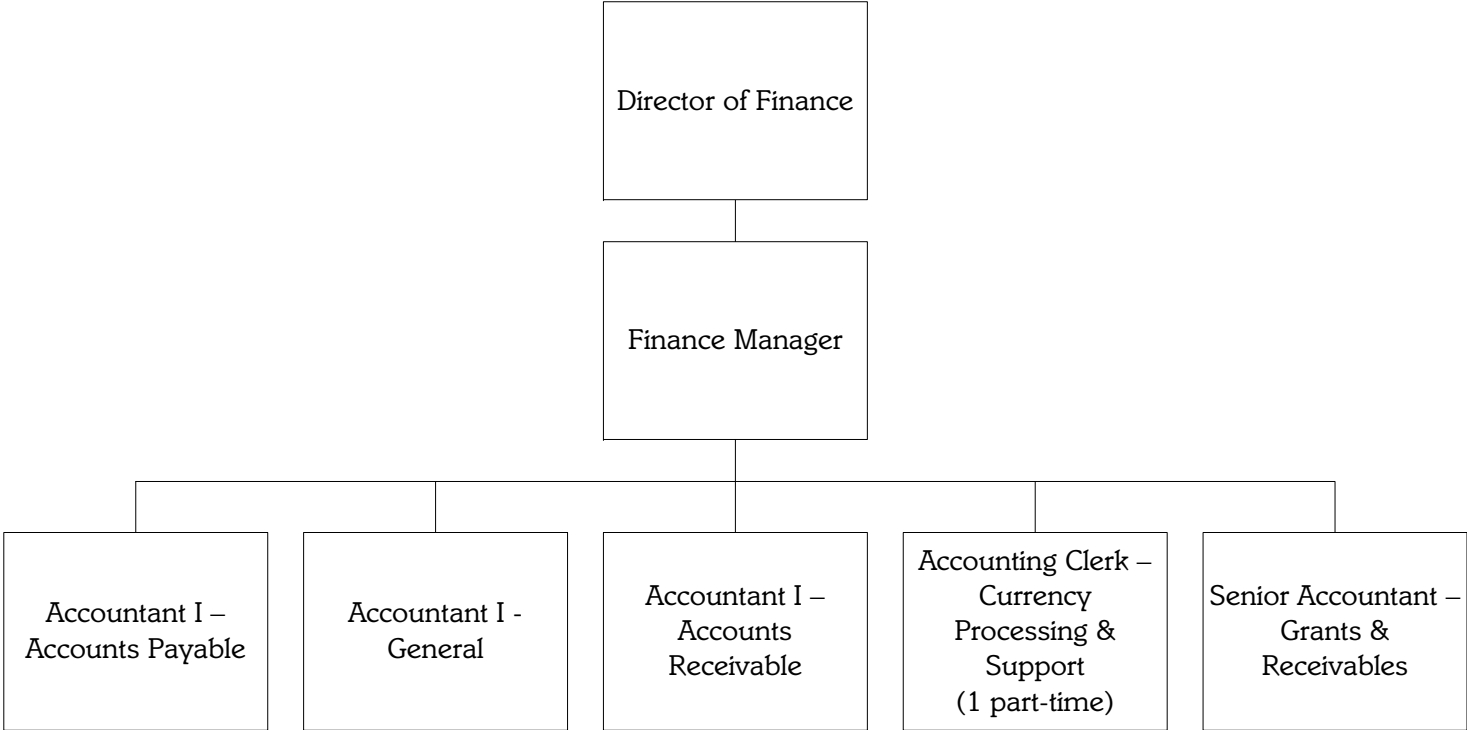
All positions are full time unless otherwise noted.

# Facilities & Grounds Department



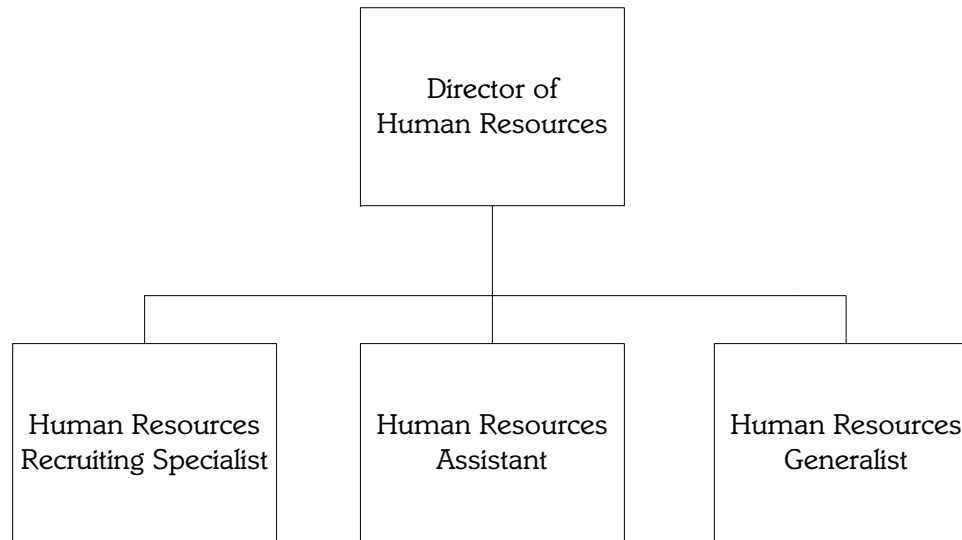
All positions are full time unless otherwise noted.

# Finance Department



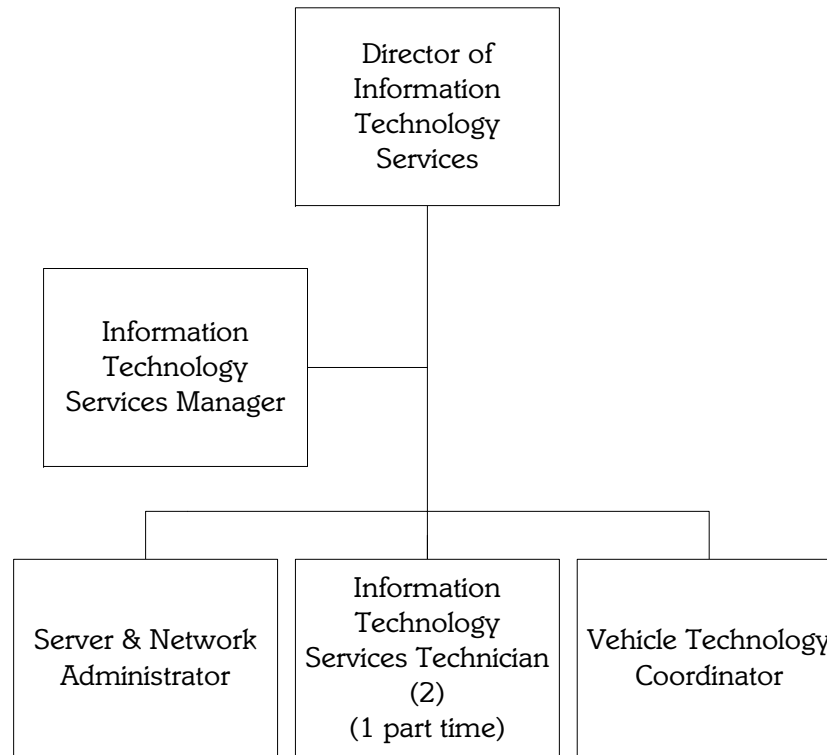
All positions are full time unless otherwise noted.

# Human Resources Department



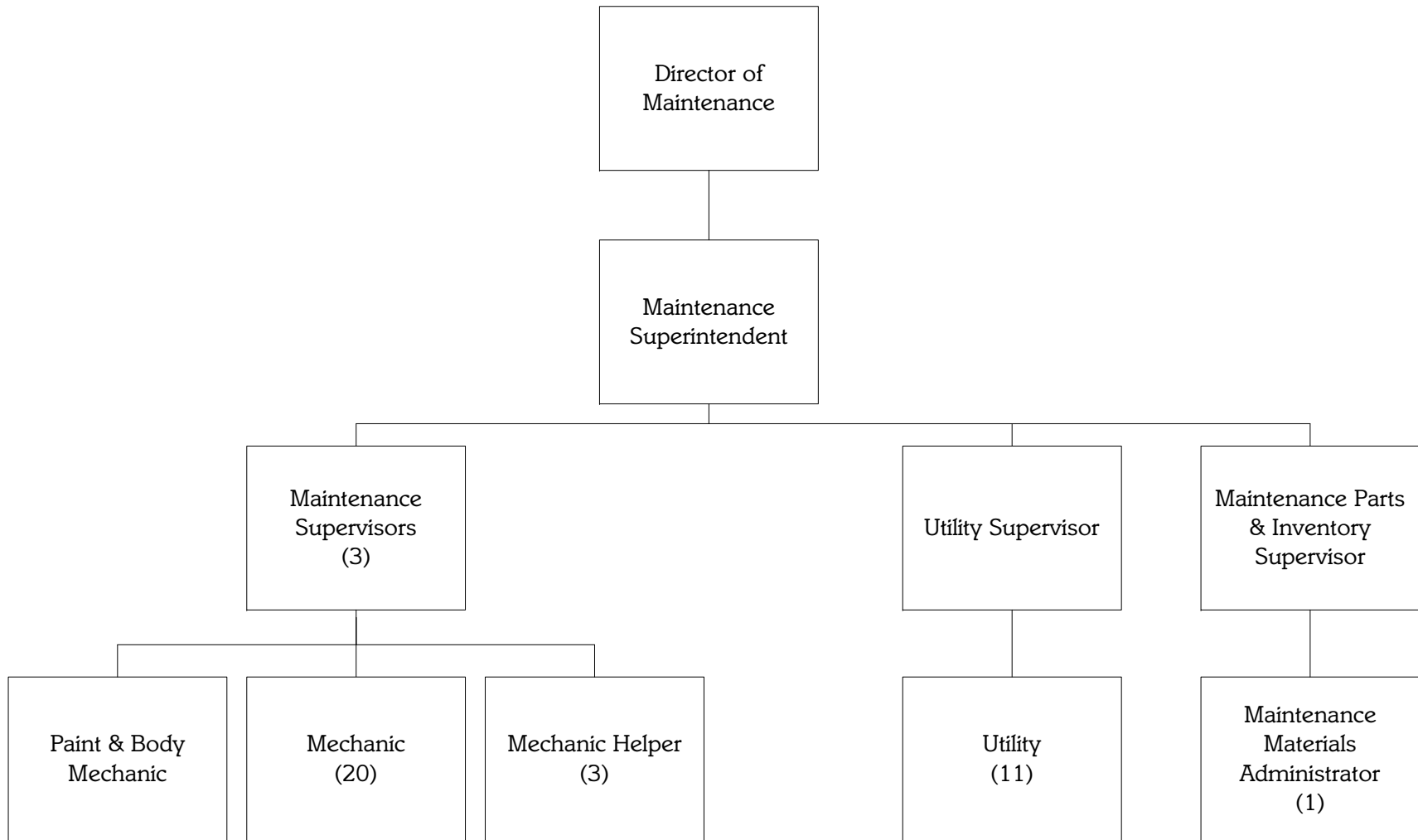
All positions are full time unless otherwise noted.

# Information Technology Services Department



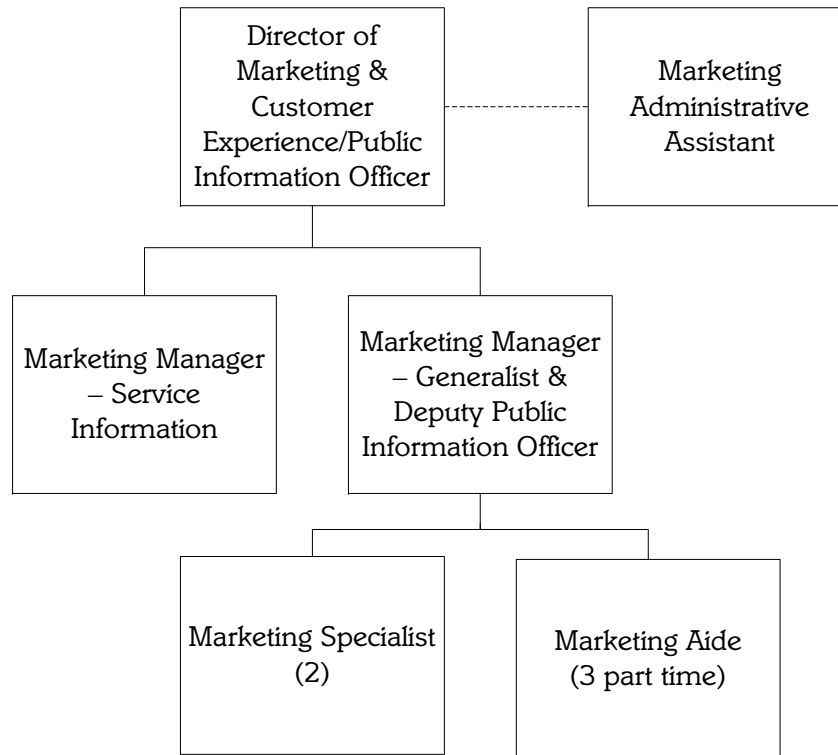
All positions are full time unless otherwise noted.

# Maintenance Department



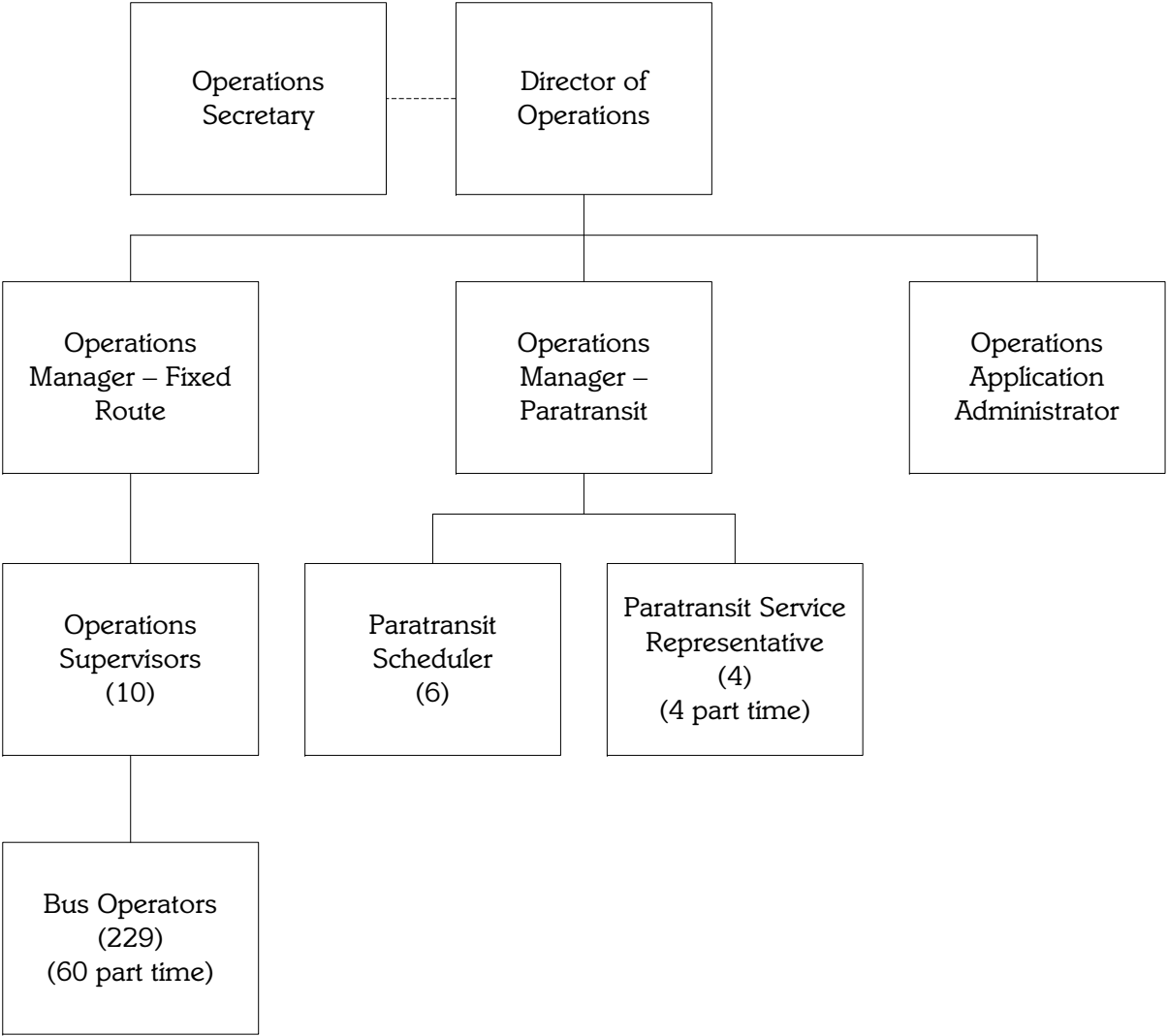
All positions are full time unless otherwise noted.

# Marketing Department



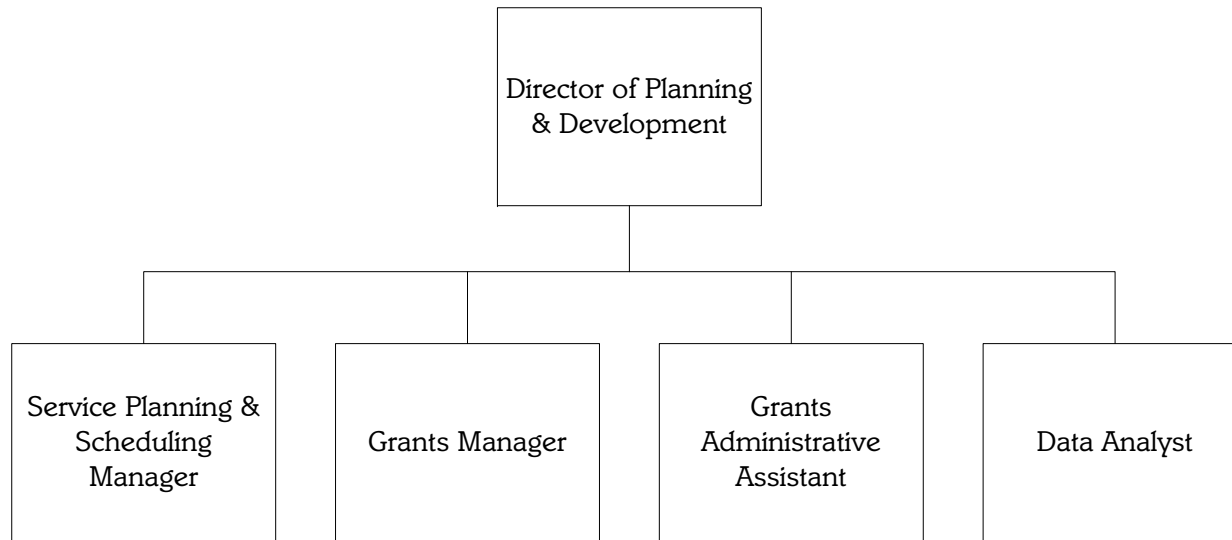
All positions are full time unless otherwise noted.

# Operations Department



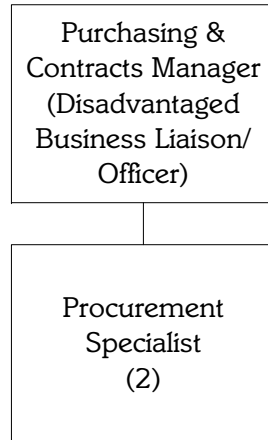
All positions are full time unless otherwise noted.

# Planning & Development Department



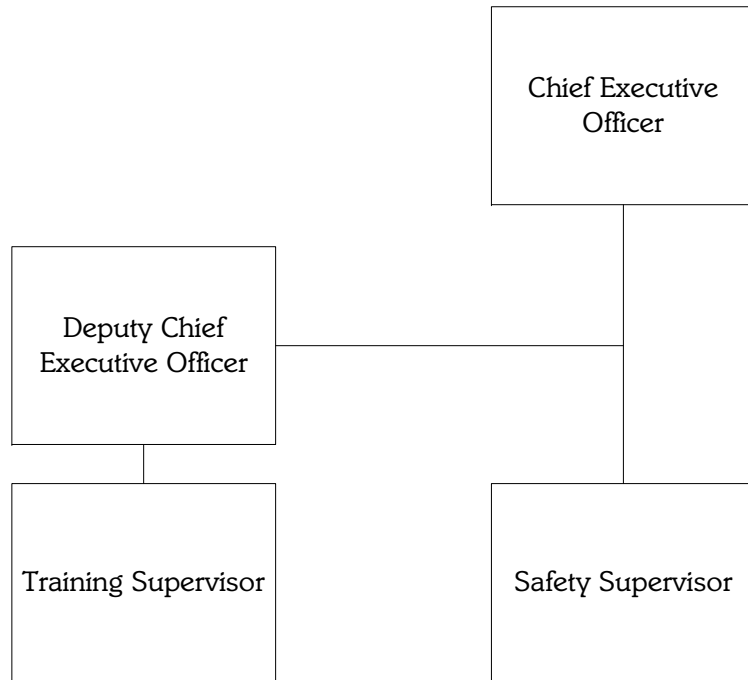
All positions are full time unless otherwise noted.

## Purchasing & Contracts Department



All positions are full time unless otherwise noted.

# Safety & Training Department



All positions are full time unless otherwise noted.

# **SECTION 5**

## **GOALS AND OBJECTIVES**

# Goals & Objectives

## Mission Statement

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

## Vision Statement

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

## Values

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

## **FY 2022 Goals**

### **Goal No. 1**

Regional Mobility

### **Goal No. 2**

Customer Experience Excellence

### **Goal No. 3**

Organizational Strength

### **Goal No. 4**

Community Partnership

### **Goal No. 5**

Dynamic Workplace

## **Action Item – FY 2022 Budget Approval**

At CATA's August 18, 2021, Board of Directors meeting, a public hearing will be held on the FY 2022 budget and the 2021 property tax levy.

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

### **Proposed Motion**

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

1. The proposed Operating and Capital Budget for FY 2022, upon which a public hearing was held at a regular meeting of the Board on August 18, 2021, is adopted as the general appropriation of total revenues of the Authority to defray expenditures and meet liabilities in FY 2022 (October 1, 2021, through September 30, 2022).
2. In accordance with the Truth in Budgeting Act, the Board states that the Authority's levy for 2021 of 3.007 mills of ad valorem property taxes as provided for in the Budget and authorized by resolution adopted on August 18, 2021, are for the purpose of defraying the expenditures and meeting the liabilities of the Authority in providing public transportation.
3. The CEO/Executive Director shall have authority within the overall budget to manage operations and the capital program, as well as make transfers to and from invested funds to facilitate daily operations and meet cash-flow needs without requiring further approval by the Board.
4. The annual goals and objectives, and the organization charts, as presented with the budget for FY 2022, are approved.

## **Action Item – 2021 Property Tax Levy**

At CATA's August 18, 2021, Board of Directors meeting, a public hearing will be held on the FY 2022 budget and the 2021 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 2021 of 3.007 mills. The Board of Directors further directs Staff to file the required Form L-4029 with the appropriate jurisdictions.

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

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

- A. Prior to March 15 each year, the Board, the Executive Director, Department Directors and administrative employees as deemed necessary by the Executive Director will meet to discuss in a public meeting the goals\*, objectives\* and future direction of the Authority.
  
- B. The Executive Director shall prepare and submit to the Board:
  - 1. The recommended operating budget and capital program for the ensuing year (together, the "budget");
  - 2. The proposed property tax levy;
  - 3. Goals and objectives;
  - 4. Organization charts with a brief description of each department, listing all administrative positions by title;
  - 5. Suggested language for the general appropriations act;
  - 6. The five-year capital program;
  - 7. A five-year projection of the operating budget (the "Five-year Projection") for background and planning; and
  - 8. Other data relation to fiscal conditions that the Executive Director considers to be useful in considering the financial needs of the Authority.

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

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

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

The budget shall consist of:

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

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

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\* DEFINITIONS:

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

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

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Adopted: 2-9-84

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

**SECTION 6**  
**FY 2022**  
**OPERATING BUDGET**

**Proposed Fiscal 2022 Operating Budget  
Revenue and Expense Analysis**

Description	2022 Budget	2021 Budget	Variance	Variance	2020 Actual	Variance	Variance
<b>Operating Revenues</b>							
Fares	1,795,000	2,500,001	(705,001)	-28%	2,081,262	(286,262)	-14%
Service Contracts	3,815,000	3,500,000	315,000	9%	2,381,420	1,433,580	60%
Property Taxes	23,707,509	23,016,999	690,510	3%	22,282,552	1,424,957	6%
Rentals and Commissions	130,000	344,677	(214,677)	-62%	266,472	(136,472)	-51%
Management Fees	200,000	200,000	-	0%	199,000	1,000	1%
Operating Grant Revenue	25,820,000	24,572,969	1,247,031	5%	18,874,754	6,945,246	37%
Other Revenues/Income	10,000	16,324	(6,324)	-39%	113,385	(103,385)	-91%
<b>Total Operating Revenue</b>	<b>55,477,509</b>	<b>54,150,970</b>	<b>1,326,539</b>	<b>2%</b>	<b>46,198,844</b>	<b>9,278,664</b>	<b>20%</b>
<b>Non-Operating Revenue:</b>							
Investment Income	250,000	300,000	(50,000)	-17%	438,576	(188,576)	-43%
<b>Total Non-Operating Revenue</b>	<b>250,000</b>	<b>300,000</b>	<b>(50,000)</b>	<b>-17%</b>	<b>438,576</b>	<b>(188,576)</b>	<b>-43%</b>
<b>Total Revenues Available for Operations</b>	<b>55,727,509</b>	<b>54,450,970</b>	<b>1,276,539</b>	<b>2.3%</b>	<b>46,637,421</b>	<b>9,090,088</b>	<b>19.5%</b>
<b>Expenses</b>							
Salaries & Wages	22,402,000	22,049,000	353,000	2%	20,634,206	1,767,794	9%
Temporary Help	82,000	12,000	70,000	583%	390,813	(308,813)	-79%
Payroll Taxes	1,890,199	1,752,170	138,030	8%	1,710,979	179,220	10%
Pension Expense	1,650,000	1,600,000	50,000	3%	2,339,536	(689,536)	-29%
Fringe Benefit Insurance Plans *	6,263,000	5,758,000	505,000	9%	5,547,713	715,287	13%
Post Employment Expense	700,000	700,000	-	0%	6,818,668	(6,118,668)	-90%
Employee Paid Time-off	1,645,000	1,670,000	(25,000)	-1%	1,603,172	41,828	3%
Other Fringe Benefits	48,500	38,500	10,000	26%	39,145	9,355	24%
Worker's Compensation Insurance	250,000	200,000	50,000	25%	480,392	(230,392)	-48%
Other Human Resource Expenses	75,000	75,000	-	0%	47,102	27,898	59%
Uniforms/Worth Clothing	177,500	145,500	32,000	22%	161,436	16,064	10%
Tool Allowance	16,500	16,000	500	3%	13,775	2,725	20%
Professional & Tech. Service	215,000	180,000	35,000	19%	191,729	23,271	12%
Computer Services and License Fees	1,402,400	1,102,400	300,000	27%	1,051,961	350,439	33%
Advertising Media and Production	475,000	380,100	94,900	25%	254,773	220,227	86%
Marketing Promotion/Sponsorships	70,000	-	70,000	#DIV/0!	66,664	3,336	5%
Bldg./Grounds Maintenance	407,500	343,500	64,000	19%	454,309	(46,809)	-10%
Contracted Services	659,400	698,100	(38,700)	-6%	647,518	11,882	2%
Shelter/Signs Maintenance	7,500	7,500	-	0%	1,987	5,513	278%
Security Service	685,000	465,000	220,000	47%	504,992	180,008	36%
Banh Fees	80,000	80,000	-	0%	73,513	6,487	9%

**Proposed Fiscal 2022 Operating Budget  
Revenue and Expense Analysis**

<b>Description</b>	<b>2022 Budget</b>	<b>2021 Budget</b>	<b>Variance</b>	<b>Variance</b>	<b>2020 Actual</b>	<b>Variance</b>	<b>Variance</b>
Audit Fees	75,000	70,000	5,000	7%	71,300	3,700	5%
Legal Fees	150,000	150,000	-	0%	111,176	38,824	35%
Fuel and Fluids	1,801,000	1,976,000	(175,000)	-9%	1,458,746	342,254	23%
Tires & Tubes	166,000	216,000	(50,000)	-23%	118,957	47,043	40%
Materials & Supplies -Vehicles	1,425,000	1,525,000	(100,000)	-7%	1,319,702	105,298	8%
Materials & Supplies -Bldg. & Grounds	187,500	87,500	100,000	114%	53,968	133,532	247%
Material & Supplies - Shelters	10,000	10,000	-	0%	7,035	2,965	42%
Materials & Supplies -Equip	47,000	55,000	(8,000)	-15%	68,369	(21,369)	-31%
Pandemic Related Supplies	223,000	-	223,000	#DIV/0!	497,094	(274,094)	#REF!
Office Supplies	109,000	94,000	15,000	16%	66,906	42,094	63%
Printing Supplies	122,000	119,600	2,400	2%	83,208	38,792	47%
Program Materials	156,100	156,100	-	0%	7,782	148,318	1906%
Postage, Shipping and Freight	42,100	37,600	4,500	12%	42,828	(728)	-2%
Misc. Equipment Office	30,500	30,500	-	0%	38,714	(8,214)	-21%
Tools/Equipment	13,000	13,000	-	0%	25,181	(12,181)	-48%
Utilities: Phone	197,500	156,000	41,500	27%	181,309	16,191	9%
Utilities: Electric	328,000	328,000	-	0%	304,652	23,348	8%
Utilities: Water/Sewer	112,000	125,000	(13,000)	-10%	100,250	11,750	12%
Utilities: Steam	18,000	16,000	2,000	13%	13,153	4,847	37%
Utilities: Natural Gas	203,600	203,600	-	0%	113,450	90,150	79%
Trash Collection	11,100	11,100	-	0%	11,218	(118)	-1%
Insurance - Property and Liability	1,040,000	1,000,000	40,000	4%	1,473,813	(433,813)	-29%
Contracted SpecTran Service	7,819,000	7,945,000	(126,000)	-2%	7,653,757	165,243	2%
Contracted Rural Service	1,088,000	1,075,000	13,000	1%	1,287,088	(199,088)	-15%
Contracted Shopping Bus	-	-	-	0%	526	(526)	-100%
Dues/Subscriptions	134,550	154,050	(19,500)	-13%	145,827	(11,277)	-8%
Training/Meetings	246,600	131,100	115,500	88%	58,498	188,102	322%
Other Miscellaneous	5,250	10,750	(5,500)	-51%	70,661	(65,411)	-93%
Operating Lease and Rentals	65,000	27,500	37,500	136%	51,640	13,360	26%
Other Ineligible Expenses	128,100	127,100	1,000	1%	166,020	(37,920)	-23%
Grant Reimbursed Operating Expenses	-	1,327,700	(1,327,700)	0%	608,874	(608,874)	-100%
<b>Total FY2022 Operating Budget</b>	<b>55,155,399</b>	<b>54,450,970</b>	<b>704,430</b>	<b>1.3%</b>	<b>59,246,083</b>	<b>(4,090,684)</b>	<b>-6.9%</b>
<b>Net Change in Financial Position</b>	<b>572,110</b>	<b>0</b>	<b>572,110</b>	<b>1,314,107</b>	<b>(12,608,663)</b>	<b>13,180,772</b>	<b>-105%</b>

\* Net of participant fees

# **SECTION 7**

**FY 2022**

**DEPARTMENTAL  
ANALYSIS**

**Proposed Fiscal 2020 Operating Budget  
Departmental Analysis**

Description	2022 Budget	2021 Budget	Variance 2022 v 2021	Variance Percent	2020 Actual	Variance 2022 v 2020	Variance Percent2	Reference No.
<b>Board Department (ABRD)</b>								
Professional & Tech. Service	-	-	-	0%	-	-	#DIV/0!	
Training/Meetings	15,000	5,000	10,000	200%	793	14,207	1792%	
Other Miscellaneous	-	-	-	0%	224	(224)	-100%	
Other Ineligible Expense	-	-	-	0%	1,520	(1,520)	-100%	
Ineligible Donations-Gifts	-	-	-	0%	-	-	#DIV/0!	
<b>TOTAL ABRD</b>	<b>15,000</b>	<b>5,000</b>	<b>10,000</b>	<b>200%</b>	<b>2,537</b>	<b>12,463</b>	<b>491%</b>	
<b>Clean Commute Options Department (ACAL)</b>								
Labor Admin-ST	-	-	-	#DIV/0!	-	-	#DIV/0!	42
Labor Admin-OT	-	-	-	#DIV/0!	-	-	#DIV/0!	42
FICA Payroll Taxes	-	-	-	#DIV/0!	-	-	#DIV/0!	42
State Unemp.Tax-SUTA	-	-	-	#DIV/0!	-	-	#DIV/0!	42
Computer License Fees	-	-	-	#DIV/0!	-	-	#DIV/0!	42
Advertising Media	-	-	-	#DIV/0!	-	-	#DIV/0!	42
Advertising Production	-	-	-	#DIV/0!	-	-	#DIV/0!	42
Marketing Promotion/Sponsorship	-	-	-	#DIV/0!	-	-	#DIV/0!	42
Contracted Services	-	-	-	#DIV/0!	-	-	#DIV/0!	42
Printing Supplies	-	-	-	#DIV/0!	-	-	#DIV/0!	42
Program Materials	-	-	-	#DIV/0!	-	-	#DIV/0!	42
Postage/Shipping	-	-	-	#DIV/0!	-	-	#DIV/0!	42
Freight Charges-MFS	-	-	-	0%	-	-	#DIV/0!	42
Training/Meetings	-	-	-	#DIV/0!	-	-	#DIV/0!	42
Emergency Ride Home	-	-	-	0%	-	-	#DIV/0!	42
Other Miscellaneous	-	-	-	#DIV/0!	-	-	#DIV/0!	42
Grant Related-Oper.Expenses	-	522,700	(522,700)	0%	103,763	(103,763)	-100%	42, 43
<b>TOTAL ACAL</b>	<b>-</b>	<b>522,700</b>	<b>(522,700)</b>	<b>-100%</b>	<b>103,763</b>	<b>(103,763)</b>	<b>-100%</b>	
<b>Customer Experience Department (ACSV)</b>								
Labor Admin-ST	478,000	450,000	28,000	6%	301,708	176,292	58%	3
Labor Admin-OT	-	-	-	#DIV/0!	12,006	(12,006)	-100%	3
FICA Payroll Taxes	36,567	34,425	2,142	6%	23,540	13,027	55%	1
State Unemp.Tax-SUTA	4,780	2,250	2,530	112%	3,476	1,304	38%	2
Uniforms/Work Clothing	5,000	5,000	-	0%	3,756	1,244	33%	
Professional & Tech. Service	-	-	-	#DIV/0!	700	(700)	-100%	
Customer Relations	-	-	-	0%	375	(375)	-100%	
Temporary Help	-	-	-	100%	219,459	(219,459)	-100%	
Security Service	510,000	365,000	145,000	40%	419,971	90,029	21%	17
Community Policing	75,000	-	75,000	0%	-	75,000	#DIV/0!	
Community Partnerships	100,000	100,000	-	100%	85,021	14,979	18%	
Office Supplies	10,000	10,000	-	0%	4,935	5,065	103%	
Printing Supplies	-	-	-	#DIV/0!	83	(83)	-100%	
Freight Charges-MFS	-	1	(1)	-100%	73	(73)	-100%	
Pandemic Related Supplies	-	-	-	#DIV/0!	9	(9)	-100%	
Misc. Equipment Office	-	-	-	0%	119	(119)	-100%	
Training/Meetings	20,000	16,000	4,000	25%	8,118	11,882	146%	28

**Proposed Fiscal 2020 Operating Budget  
Departmental Analysis**

Description	2022 Budget	2021 Budget	Variance 2022 v 2021	Variance Percent	2020 Actual	Variance 2022 v 2020	Variance Percent2	Reference No.
Other Miscellaneous	-	2,000	(2,000)	-100%	-	-	#DIV/O!	
Operating Lease and Rentals	26,500	10,000	16,500	165%	8,120	18,380	226%	6
Other Ineligible Expense	2,000	2,000	-	0%	16,640	(14,640)	-88%	31
<b>TOTAL ACSV</b>	<b>1,267,847</b>	<b>996,676</b>	<b>271,171</b>	<b>27%</b>	<b>1,108,109</b>	<b>159,738</b>	<b>14%</b>	
<b>Executive Department (AEXO)</b>								
Labor Admin-ST	515,000	445,000	70,000	16%	409,515	105,485	26%	3, 23
FICA Payroll Taxes	39,398	34,043	5,355	16%	27,861	11,537	41%	1
State Unemp.Tax-SUTA	5,150	2,225	2,925	131%	1,330	3,820	287%	2
Other Fringe Benefits	-	-	-	0%	-	-	#DIV/O!	
Professional & Tech. Service	50,000	50,000	-	0%	6,406	43,594	681%	
Temporary Help	-	-	-	#DIV/O!	16,709	(16,709)	-100%	
Legal Fees	150,000	150,000	-	0%	111,176	38,824	35%	29
Office Supplies	1,500	1,500	-	0%	684	816	119%	
Pandemic Related Supplies	-	-	-	#DIV/O!	1,718	(1,718)	-100%	
Postage/Shipping	500	500	-	0%	381	119	31%	
Freight Charges-MFS	-	-	-	0%	-	-	#DIV/O!	
Misc. Equipment	-	-	-	0%	67	(67)	-100%	
Utilities: Phone	-	-	-	100%	1,064	(1,064)	-100%	
Dues/Subscriptions	80,000	100,000	(20,000)	-20%	39,356	40,644	103%	4
Training/Meetings	40,000	20,000	20,000	100%	8,064	31,936	396%	28
Other Miscellaneous	2,000	2,000	-	0%	352	1,648	468%	
Operating Lease and Rentals	-	-	-	#DIV/O!	22,500	(22,500)	-100%	
Grant Related-Oper.Expenses	-	-	-	0%	-	-	#DIV/O!	
Other Ineligible Expenses	5,000	5,000	-	0%	5,824	(824)	-14%	31
Ineligible Donations-Gifts	-	-	-	0%	-	-	#DIV/O!	
<b>TOTAL AEXO</b>	<b>888,548</b>	<b>810,268</b>	<b>78,280</b>	<b>10%</b>	<b>653,007</b>	<b>235,541</b>	<b>36%</b>	
<b>Finance Department (AFIN)</b>								
Labor Admin-ST	452,000	478,000	(26,000)	-5%	400,601	51,399	13%	3
Labor Admin-OT	-	-	-	#DIV/O!	1,720	(1,720)	-100%	3
FICA Payroll Taxes	34,576	36,567	(1,991)	-5%	29,643	4,933	17%	1
State Unemp.Tax-SUTA	4,521	2,390	2,131	89%	1,898	2,623	138%	2
Professional & Tech. Service	50,000	50,000	-	0%	36,007	13,993	39%	7
Computer License Fees	-	-	-	0%	963	(963)	-100%	
Temporary Help	-	-	-	100%	30,250	(30,250)	-100%	
Contracted Services	30,000	25,000	5,000	20%	25,642	4,358	17%	8
Bank Fees	80,000	80,000	-	0%	73,444	6,556	9%	
Audit Fees	75,000	70,000	5,000	7%	71,300	3,700	5%	9
Penalties and Interest	-	-	-	#DIV/O!	-	-	#DIV/O!	
Other Professional Services	-	-	-	0%	-	-	#DIV/O!	
Office Supplies	4,000	4,000	-	0%	3,013	987	33%	
Postage/Shipping	500	-	500	0%	231	269	116%	
Freight Charges-MFS	100	-	100	0%	62	38	61%	
Misc. Equipment	-	-	-	100%	70	(70)	-100%	
Dues/Subscriptions	1,000	1,000	-	0%	857	143	17%	

**Proposed Fiscal 2020 Operating Budget  
Departmental Analysis**

Description	2022 Budget	2021 Budget	Variance 2022 v 2021	Variance Percent	2020 Actual	Variance 2022 v 2020	Variance Percent2	Reference No.
Training/Meetings	6,000	5,000	1,000	20%	1,435	4,565	318%	28
Other Miscellaneous		-	-	#DIV/O!	-	-	#DIV/O!	
<b>TOTAL AFIN</b>	<b>737,697</b>	<b>751,957</b>	<b>(14,260)</b>	<b>-2%</b>	<b>677,136</b>	<b>60,561</b>	<b>9%</b>	
<b>Human Resources Department (AHMR)</b>								
Labor Admin-ST	272,000	261,000	11,000	4%	187,517	84,483	45%	3
Labor Admin-OT	-	-	-	#DIV/O!	1,029	(1,029)	-100%	3
FICA Payroll Taxes	20,808	19,967	841	4%	13,909	6,899	50%	1
State Unemp.Tax-SUTA	2,720	1,305	1,415	108%	1,046	1,674	160%	2
Drug Testing and TPA Expense	-	-	-	0%	2,170	(2,170)	-100%	
Employee Assistance Program	-	-	-	100%	-	-	#DIV/O!	
Other Fringe Benefits	-	-	-	200%	-	-	#DIV/O!	
Professional & Tech. Service	75,000	50,000	25,000	0%	128,450	(53,450)	-42%	
Advertising Media	5,000	5,000	-	0%	1,709	3,291	193%	5
Temporary Help		-	-	#DIV/O!	20,392	(20,392)	-100%	
Contracted Services	25,000	-	25,000	#DIV/O!	103,543	(78,543)	-76%	27
Office Supplies	5,000	1,000	4,000	400%	1,178	3,822	324%	
Printing Supplies		-	-	0%	-	-	#DIV/O!	
Postage/Shipping		-	-	#DIV/O!	-	-	#DIV/O!	
Taxes		-	-	0%	-	-	#DIV/O!	
Dues/Subscriptions	1,000	500	500	100%	438	562	128%	
Training/Meetings	8,000	6,400	1,600	25%	-	8,000	#DIV/O!	28
Other Miscellaneous		-	-	0%	-	-	#DIV/O!	
Other Ineligible Expense	1,000	-	1,000	#DIV/O!	1,004	(4)	0%	31
Ineligible Donations-Gifts		-	-	#DIV/O!	-	-	#DIV/O!	
<b>TOTAL AHMR</b>	<b>415,528</b>	<b>345,172</b>	<b>70,356</b>	<b>20%</b>	<b>462,385</b>	<b>(46,857)</b>	<b>-10%</b>	
<b>Information Technology Services Department (ITS)</b>								
Labor Admin-ST	394,000	382,000	12,000	3%	297,845	96,155	32%	3
Labor Admin-OT		-	-	#DIV/O!	5,175	(5,175)	-100%	3
FICA Payroll Taxes	30,141	29,223	918	3%	22,158	7,983	36%	1
State Unemp.Tax-SUTA	3,940	1,910	2,030	106%	1,951	1,989	102%	2
Professional & Tech. Service		-	-	0%	-	-	#DIV/O!	
Computer Services	1,000,000	700,000	300,000	43%	739,375	260,625	35%	10, 43
Computer License Fees	400,000	400,000	-	0%	311,623	88,377	28%	
Contracted Services	5,000	5,000	-	0%	(2,675)	7,675	-287%	
Materials & Supplies -Equip	25,000	25,000	-	0%	49,413	(24,413)	-49%	
Office Supplies	25,000	25,000	-	0%	30,012	(5,012)	-17%	
Pandemic Related Supplies	-	-	-	#DIV/O!	16,500	(16,500)	-100%	
Postage/Shipping		-	-	0%	81	(81)	-100%	
Freight Charges-MFS		-	-	0%	973	(973)	-100%	
Misc. Equipment	25,000	25,000	-	100%	27,386	(2,386)	-9%	
Dues/Subscriptions		-	-	0%	548	(548)	-100%	
Training/Meetings	8,000	6,400	1,600	25%	28	7,972	28471%	28
Other Miscellaneous		-	-	0%	230	(230)	-100%	
Operating Lease and Rentals	2,000	2,000			1,000	1,000	100%	

**Proposed Fiscal 2020 Operating Budget  
Departmental Analysis**

Description	2022 Budget	2021 Budget	Variance 2022 v 2021	Variance Percent	2020 Actual	Variance 2022 v 2020	Variance Percent2	Reference No.
Grant Related-Oper. Expenses	-	200,000	(200,000)	0%	271,176	(271,176)	-100%	43
Other Ineligible Expense		-	-	100%	-	-	#DIV/O!	
<b>TOTAL AITS</b>	<b>1,918,081</b>	<b>1,801,533</b>	<b>116,548</b>	<b>6%</b>	<b>1,772,799</b>	<b>145,282</b>	<b>8%</b>	
<b>Marketing Department (AMKT)</b>								
Labor Admin-ST	474,000	415,000	59,000	14%	358,180	115,820	32%	3
Labor Admin-OT		-	-	#DIV/O!	1,581	(1,581)	-100%	3
FICA Payroll Taxes	36,261	31,748	4,513	14%	26,859	9,402	35%	1
State Unemp.Tax-SUTA	4,740	2,075	2,665	128%	2,314	2,426	105%	2
Computer License Fees	2,400	2,400	-	0%	-	2,400	#DIV/O!	
Advertising Media	200,000	140,100	59,900	43%	88,230	111,770	127%	30
Advertising Production	268,000	233,000	35,000	15%	158,622	109,378	69%	30
Marketing Promotion/Sponsorship	70,000	-	70,000	0%	66,238	3,762	6%	
Contracted Services	91,900	156,900	(65,000)	-41%	133,772	(41,872)	-31%	30
Office Supplies	25,000	18,000	7,000	39%	334	24,666	7385%	
Printing Supplies	120,000	118,600	1,400	1%	81,943	38,057	46%	30
Program Materials	156,100	156,100	-	0%	7,782	148,318	1906%	30
Postage/Shipping	30,000	26,100	3,900	15%	26,220	3,780	14%	
Freight Charges-MFS	-	-	-	0%	(15)	15	-100%	
Misc. Equipment	-	-	-	100%	5,622	(5,622)	-100%	
Dues/Subscriptions	50,600	50,600	-	0%	42,391	8,209	19%	
Training/Meetings	9,600	7,700	1,900	25%	5,853	3,747	64%	28
Other Miscellaneous	-	-	-	0%	50	(50)	-100%	
Operating Lease and Rentals	-	-	-	100%	5,040	(5,040)	-100%	
Grant Related-Oper. Expenses		20,000	(20,000)	0%	-	-	#DIV/O!	43
Other Ineligible Expense	80,600	80,600	-	0%	98,264	(17,664)	-18%	31
Ineligible Donations-Gifts	7,500	7,500	-	0%	2,475	5,025	203%	31
<b>TOTAL AMKT</b>	<b>1,626,701</b>	<b>1,466,423</b>	<b>160,278</b>	<b>11%</b>	<b>1,111,755</b>	<b>514,946</b>	<b>46%</b>	
<b>Planning &amp; Development Department (APLN)</b>								
Labor Admin-ST-Grant Admin			-	#DIV/O!	-	-	#DIV/O!	3, 20, 27
Labor Admin-ST	353,000	351,000	2,000	1%	328,322	24,678	8%	3
Labor Admin-OT		-	-	#DIV/O!	84	(84)	-100%	3
FICA Payroll Taxes		-	-	#DIV/O!	-	-	#DIV/O!	1
FICA Payroll Taxes	27,005	26,852	153	1%	24,529	2,476	10%	1
FICA Payroll Taxes		-	-	#DIV/O!	-	-	#DIV/O!	1
State Unemp.Tax-SUTA		-	-	#DIV/O!	-	-	#DIV/O!	2
State Unemp.Tax-SUTA	3,530	1,755	1,775	101%	1,453	2,077	143%	2
State Unemp.Tax-SUTA		-	-	#DIV/O!	-	-	#DIV/O!	2
Professional & Tech. Service		-	-	#DIV/O!	312	(312)	-100%	
Advertising Media		-	-	#DIV/O!	1,092	(1,092)	-100%	
Temporary Help	82,000	12,000	70,000	583%	19,870	62,130	313%	32, 43
Office Supplies		-	-	#DIV/O!	-	-	#DIV/O!	
Office Supplies	500	500	-	0%	251	249	99%	
Office Supplies		-	-	#DIV/O!	-	-	#DIV/O!	
Postage/Shipping		-	-	0%	-	-	#DIV/O!	

**Proposed Fiscal 2020 Operating Budget  
Departmental Analysis**

Description	2022 Budget	2021 Budget	Variance 2022 v 2021	Variance Percent	2020 Actual	Variance 2022 v 2020	Variance Percent2	Reference No.
Postage/Shipping			-	0%	-	-	#DIV/O!	
Freight Charges-MFS			-	0%	-	-	#DIV/O!	
Dues/Subscriptions	1,000	1,000	-	0%	10,201	(9,201)	-90%	21
Training/Meetings			-	#DIV/O!	-	-	#DIV/O!	28
Training/Meetings	15,000	12,000	3,000	25%	1,113	13,887	1248%	28
Training/Meetings			-	#DIV/O!	-	-	#DIV/O!	28
Other Miscellaneous		-	-	0%	-	-	#DIV/O!	
Other Ineligible Expense		-	-	100%	182	(182)	-100%	
Grant Related-Oper.Expenses	-	50,000	(50,000)	0%	37,348	(37,348)	-100%	43
<b>TOTAL APLN</b>	<b>482,035</b>	<b>455,107</b>	<b>26,928</b>	<b>6%</b>	<b>424,757</b>	<b>57,278</b>	<b>13%</b>	
<b>Purchasing and Contracts Department (APRC)</b>								
Labor Admin-ST	172,000	170,000	2,000	1%	117,607	54,393	46%	3
Labor Admin-OT	-	-	-	#DIV/O!	933	(933)	-100%	3
FICA Payroll Taxes	13,158	13,005	153	1%	8,367	4,791	57%	1
State Unemp.Tax-SUTA	1,720	850	870	102%	569	1,151	202%	2
Contracted Services	5,000	-	5,000	#DIV/O!	2,925	2,075	71%	
Advertising Media	-	-	-	#DIV/O!	-	-	#DIV/O!	
Office Supplies	500	-	500	#DIV/O!	1,339	(839)	-63%	
Postage/Shipping	-	-	-	#DIV/O!	-	-	#DIV/O!	
Veh.License/Regist.Fees	-	-	-	0%	-	-	#DIV/O!	
Dues/Subscriptions	200	200	-	0%	180	20	11%	
Training/Meetings	5,000	4,000	1,000	25%	1,003	3,997	399%	28
Other Ineligible Expense	-	-	-	#DIV/O!	53	(53)	-100%	
<b>TOTAL APRC</b>	<b>197,578</b>	<b>188,055</b>	<b>9,523</b>	<b>5%</b>	<b>132,976</b>	<b>64,602</b>	<b>49%</b>	
<b>Safety and Training Department (ASFT)</b>								
Labor Admin-ST	131,000	133,000	(2,000)	-2%	141,066	(10,066)	-7%	3, 11
FICA Payroll Taxes	10,022	10,175	(153)	-2%	10,676	(654)	-6%	1
State Unemp.Tax-SUTA	1,310	665	645	97%	998	312	31%	2
Professional & Tech. Service	-	-	-	0%	-	-	#DIV/O!	
Legal Fees	-	-	-	0%	-	-	#DIV/O!	
Contracted Services	35,000	30,000	5,000	0%	-	35,000	#DIV/O!	
Security Service	-	-	-	0%	-	-	#DIV/O!	
Pandemic Related Supplies	3,000	-	3,000	100%	81	2,919	3604%	
Materials & Supplies -Equip	-	-	-	0%	864	(864)	-100%	
Office Supplies	500	-	500	#DIV/O!	575	(75)	-13%	
Dues/Subscriptions	250	250	-	0%	-	250	#DIV/O!	
Training/Meetings	2,000	1,600	400	25%	802	1,198	149%	28
Other Miscellaneous	-	-	-	0%	-	-	#DIV/O!	
<b>TOTAL ASFT</b>	<b>183,082</b>	<b>175,690</b>	<b>7,392</b>	<b>4%</b>	<b>155,062</b>	<b>28,020</b>	<b>18%</b>	
<b>Facilities and Grounds Department - CTC Facility (MCTC)</b>								
Bldg./Grounds Maintenance	55,000	52,500	2,500	5%	113,701	(58,701)	-52%	12
Janitorial/Cleaning	162,000	108,000	54,000	50%	94,934	67,066	71%	13
Contracted Services	29,500	29,500	-	0%	12,025	17,475	145%	14

**Proposed Fiscal 2020 Operating Budget  
Departmental Analysis**

Description	2022 Budget	2021 Budget	Variance 2022 v 2021	Variance Percent	2020 Actual	Variance 2022 v 2020	Variance Percent2	Reference No.
Materials & Supplies -Bldg. & G	6,000	4,500	1,500	33%	11,468	(5,468)	-48%	
Pandemic Related Supplies		-	-	#DIV/O!	160	(160)	-100%	
Janitorial Supplies	16,000	16,000	-	0%	9,048	6,952	77%	
Office Supplies	2,000	2,000	-	0%	-	2,000	#DIV/O!	
First Aid Supplies	-	-	-	0%	-	-	#DIV/O!	
Misc. Office Equipment	-	-	-	0%	-	-	#DIV/O!	
Utilities: Phone	14,000	13,000	1,000	8%	13,487	513	4%	
Utilities: Electric	40,000	40,000	-	0%	40,285	(285)	-1%	
Utilities: Water/Sewer	12,000	12,000	-	0%	9,486	2,514	27%	
Utilities: Steam Power	18,000	16,000	2,000	13%	13,153	4,847	37%	
Utilities: Natural Gas	14,600	14,600	-	0%	6,790	7,810	115%	
Trash Collection	1,800	1,800	-	0%	2,109	(309)	-15%	
<b>TOTAL MCTC</b>	<b>370,900</b>	<b>309,900</b>	<b>61,000</b>	<b>20%</b>	<b>326,646</b>	<b>44,254</b>	<b>14%</b>	
<b>Facilities and Grounds Department (MFAC)</b>								
Labor Admin-ST	318,000	275,000	43,000	16%	240,289	77,711	32%	3
Labor Admin-OT	-	-	-	#DIV/O!	14,693	(14,693)	-100%	3
FICA Payroll Taxes	24,327	21,038	3,289	16%	18,770	5,557	30%	1
State Unemp. Tax-SUTA	3,180	1,375	1,805	131%	1,434	1,746	122%	2
Uniforms/Work Clothing	1,500	1,500	-	0%	2,510	(1,010)	-40%	
Temporary Help	-	-	-	#DIV/O!	42,349	(42,349)	-100%	
Bldg./Grounds Maintenance	85,000	81,000	4,000	5%	155,863	(70,863)	-45%	12
Janitorial/Cleaning	16,000	12,500	3,500	28%	4,187	11,813	282%	13
Contracted Services	232,000	220,700	11,300	5%	58,483	173,517	297%	14
Shelter/Signs Maintenance	7,500	7,500	-	0%	1,987	5,513	277%	
Materials & Supplies -Bldg. & G	141,000	41,000	100,000	244%	17,936	123,064	686%	43
Material & Supplies - Shelters	10,000	10,000	-	0%	7,035	2,965	42%	
Environmental Requisites	1,000	1,000	-	0%	1,253	(253)	-20%	
Pandemic Related Supplies	15,000	-	15,000	100%	70,399	(55,399)	-79%	
Janitorial Supplies	20,000	20,000	-	0%	13,522	6,478	48%	
Materials & Supplies -Equip	20,000	28,000	(8,000)	-29%	18,241	1,759	10%	
Office Supplies	-	-	-	0%	-	-	#DIV/O!	
First Aid Supplies	-	-	-	0%	-	-	#DIV/O!	
Postage/Shipping	-	-	-	0%	41	(41)	-100%	
Freight Charges-MFS	-	-	-	0%	33	(33)	-100%	
Misc. Equipment	500	500	-	100%	992	(492)	-50%	
Tools/Equipment	1,000	1,000	-	0%	6,456	(5,456)	-85%	
Utilities: Phone	34,000	34,000	-	0%	30,594	3,406	11%	
Utilities: Electric	268,000	268,000	-	0%	243,140	24,860	10%	
Utilities: Water/Sewer	100,000	113,000	(13,000)	-12%	90,764	9,236	10%	
Utilities: Natural Gas	185,000	185,000	-	0%	103,647	81,353	78%	
Trash Collection	8,600	8,600	-	0%	8,413	187	2%	
Dues/Subscriptions	-	-	-	0%	-	-	#DIV/O!	
Training/Meetings	2,500	2,000	500	25%	-	2,500	#DIV/O!	28
Other Miscellaneous	-	-	-	0%	-	-	#DIV/O!	
Grant Related-Oper.Expenses	-	100,000	(100,000)	100%	32,368	(32,368)	-100%	43

**Proposed Fiscal 2020 Operating Budget  
Departmental Analysis**

Description	2022 Budget	2021 Budget	Variance 2022 v 2021	Variance Percent	2020 Actual	Variance 2022 v 2020	Variance Percent2	Reference No.
Other Ineligible Expense	2,000	2,000	-	0%	732	1,268	173%	31
<b>TOTAL MFAC</b>	<b>1,496,107</b>	<b>1,434,713</b>	<b>61,394</b>	<b>4%</b>	<b>1,186,131</b>	<b>309,976</b>	<b>26%</b>	
<b>Maintenance Department - Fixed Route Administration (MFRA)</b>								
Labor-Mechanics Helper-ST	-	-	-	0%	4,440	(4,440)	-100%	3
Labor- Mechanics-ST	-	-	-	#DIV/0!	16,766	(16,766)	-100%	3, 33
Labor-Maint. Utility-ST	-	-	-	#DIV/0!	8,335	(8,335)	-100%	3, 33
Labor-Mech. Helper-OT	-	-	-	0%	698	(698)	-100%	3
Labor- Mechanics-OT	-	-	-	0%	7,020	(7,020)	-100%	3
Labor-Maint. Utility-OT	-	-	-	0%	2,775	(2,775)	-100%	3
Labor-Mech. Helper-DT	-	-	-	0%	187	(187)	-100%	3
Labor- Mechanics-DT	-	-	-	0%	801	(801)	-100%	3
Labor-Maint. Utility-DT	-	-	-	0%	51	(51)	-100%	3
Labor Admin-ST	588,000	550,000	38,000	7%	545,801	42,199	8%	3
Labor Admin-OT	-	-	-	#DIV/0!	29,718	(29,718)	-100%	3
FICA Payroll Taxes	44,982	42,075	2,907	7%	42,369	2,613	6%	1
State Unemp.Tax-SUTA	5,880	2,750	3,130	114%	2,128	3,752	176%	2
Uniforms/Work Clothing	-	-	-	#DIV/0!	-	-	#DIV/0!	
Contracted Services	37,000	37,000	-	0%	30,988	6,012	19%	26
Diesel Fuel/Gasoline	50,000	50,000	-	0%	36,390	13,610	37%	34
Grease/Oil	6,000	6,000	-	0%	4,623	1,377	30%	
Tires & Tubes	6,000	6,000	-	0%	1,393	4,607	331%	24
Materials & Supplies -Vehicles	150,000	200,000	(50,000)	-25%	233,760	(83,760)	-36%	35
Pandemic Related Supplies	5,000	-	5,000	#DIV/0!	38,782	(33,782)	-87%	
Materials & Supplies -Equip	1,000	1,000	-	0%	-	1,000	#DIV/0!	
Office Supplies	2,000	2,000	-	0%	-	2,000	#DIV/0!	
Postage/Shipping	-	-	-	0%	23	(23)	-100%	
Freight Charges-MFS	-	-	-	0%	136	(136)	-100%	
Tools/Equipment	12,000	12,000	-	0%	18,329	(6,329)	-35%	
Veh.License/Regist.Fees	2,000	2,000	-	0%	-	2,000	#DIV/0!	
Dues/Subscriptions	500	500	-	0%	-	500	#DIV/0!	
Training/Meetings	21,000	16,800	4,200	25%	-	21,000	#DIV/0!	28
Operating Lease and Rentals	-	-	-	#DIV/0!	1,276	(1,276)	-100%	
Other Ineligible Expense	-	-	-	#DIV/0!	352	(352)	-100%	
<b>TOTAL MFRA</b>	<b>931,362</b>	<b>928,125</b>	<b>3,237</b>	<b>0%</b>	<b>1,027,141</b>	<b>(95,779)</b>	<b>-9%</b>	
<b>Maintenance Department - Fixed Route Service (MFRS)</b>								
Labor-Mechanics Helper-ST	-	-	-	0%	175,556	(175,556)	-100%	3
Labor- Mechanics-ST	1,306,000	1,100,000	206,000	19%	670,555	635,445	95%	3, 33
Labor-Maint. Utility-ST	496,000	600,000	(104,000)	-17%	332,584	163,416	49%	3, 33
Labor-Mech. Helper-OT	-	-	-	0%	27,958	(27,958)	-100%	3
Labor- Mechanics-OT	-	-	-	0%	258,654	(258,654)	-100%	3
Labor-Maint. Utility-OT	-	-	-	0%	95,260	(95,260)	-100%	3
Labor-Mech. Helper-DT	-	-	-	0%	7,516	(7,516)	-100%	3
Labor- Mechanics-DT	-	-	-	0%	34,312	(34,312)	-100%	3
Labor-Maint. Utility-DT	-	-	-	0%	2,033	(2,033)	-100%	3

**Proposed Fiscal 2020 Operating Budget  
Departmental Analysis**

Description	2022 Budget	2021 Budget	Variance 2022 v 2021	Variance Percent	2020 Actual	Variance 2022 v 2020	Variance Percent2	Reference No.
FICA Payroll Taxes	137,853	130,050	7,803	6%	128,431	9,422	7%	1
State Unemp. Tax-SUTA	18,020	8,500	9,520	112%	7,733	10,287	133%	2
Uniforms/Work Clothing	45,000	45,000	-	0%	37,189	7,811	21%	
Computer Services		-	-	0%	-	-	#DIV/0!	
Janitorial/Cleaning		-	-	0%	-	-	#DIV/0!	
Contracted Services	150,000	175,000	(25,000)	-14%	276,959	(126,959)	-46%	
Diesel Fuel/Gasoline	1,400,000	1,500,000	(100,000)	-7%	1,119,232	280,768	25%	34
Grease/Oil	100,000	100,000	-	0%	70,685	29,315	41%	
Tires & Tubes	150,000	190,000	(40,000)	-21%	101,439	48,561	48%	24
Materials & Supplies -Vehicles	1,150,000	1,200,000	(50,000)	-4%	990,698	159,302	16%	35, 43
Materials & Supplies - Equip		-	-	#DIV/0!	(167)	167	-100%	
Pandemic Related Supplies	200,000	-	200,000	#DIV/0!	366,351	(166,351)	-45%	
Office Supplies		-	-	0%	519	(519)	-100%	
Postage/Shipping		-	-	0%	1,736	(1,736)	-100%	
Freight Charges-MFS	4,000	4,000	-	0%	4,408	(408)	-9%	
Tools/Equipment		-	-	0%	395	(395)	-100%	
Training/Meetings		-	-	0%	-	-	#DIV/0!	
Other Miscellaneous		-	-	0%	-	-	#DIV/0!	
Operating Lease and Rentals	5,000	5,000	-	0%	1,991	3,009	151%	
Grant Related-Oper.Expenses	-	350,000	(350,000)	0%	91,539	(91,539)	-100%	43
<b>TOTAL MFRS</b>	<b>5,161,873</b>	<b>5,407,550</b>	<b>(245,677)</b>	<b>-5%</b>	<b>4,803,566</b>	<b>358,307</b>	<b>7%</b>	
<b>Facilities and Grounds - MMG Facility (MMMS)</b>								
Labor Admin-ST	-	-	-	0%	-	-	#DIV/0!	
Labor Admin-OT	-	-	-	0%	-	-	#DIV/0!	
Bldg./Grounds Maintenance	54,500	54,500	-	0%	62,873	(8,373)	-13%	12
Janitorial/Cleaning	35,000	35,000	-	0%	22,400	12,600	56%	13
Contracted Services	9,000	9,000	-	0%	5,499	3,501	64%	14
Materials & Supplies -Bldg & G	2,500	2,500	-	0%	403	2,097	520%	
Pandemic Related Supplies		-	-	#DIV/0!	160	(160)	-100%	
Janitorial Supplies	2,000	3,500	(1,500)	-43%	1,592	408	26%	
Utilities: Phone	9,500	9,000	500	6%	8,694	806	9%	
Utilities: Electric	20,000	20,000	-	0%	21,227	(1,227)	-6%	
Utilities: Natural Gas	4,000	4,000	-	0%	3,012	988	33%	
Trash Collection	700	700	-	0%	695	5	1%	
<b>TOTAL MMMS</b>	<b>137,200</b>	<b>138,200</b>	<b>(1,000)</b>	<b>-1%</b>	<b>126,555</b>	<b>10,645</b>	<b>8%</b>	
<b>Maintenance Department - Paratransit Service (MPTS)</b>								
Labor-Mechanics Helper-ST	-	-	-	0%	36,079	(36,079)	-100%	3
Labor- Mechanics-ST	264,000	240,000	24,000	10%	131,887	132,113	100%	3, 33
Labor-Maint. Utility-ST	110,000	100,000	10,000	10%	64,177	45,823	71%	3, 33
Labor-Mech. Helper-OT		-	-	0%	6,172	(6,172)	-100%	3
Labor- Mechanics-OT		-	-	0%	64,951	(64,951)	-100%	3
Labor-Maint. Utility-OT		-	-	0%	27,275	(27,275)	-100%	3
Labor-Mech. Helper-DT		-	-	0%	1,405	(1,405)	-100%	3
Labor- Mechanics-DT		-	-	0%	6,689	(6,689)	-100%	3

**Proposed Fiscal 2020 Operating Budget  
Departmental Analysis**

Description	2022 Budget	2021 Budget	Variance 2022 v 2021	Variance Percent	2020 Actual	Variance 2022 v 2020	Variance Percent2	Reference No.
Labor-Maint. Utility-DT		-	-	0%	400	(400)	-100%	3
FICA Payroll Taxes	28,611	26,010	2,601	10%	29,452	(841)	-3%	1
State Unemp.Tax-SUTA	3,740	1,700	2,040	120%	1,535	2,205	144%	2
Contracted Services	10,000	10,000	-	0%	-	10,000	#DIV/0!	
Contracted Services - CRS			-	0%	-	-	#DIV/0!	
Diesel Fuel/Gasoline	225,000	300,000	(75,000)	-25%	213,549	11,451	5%	34
Grease/Oil	20,000	20,000	-	0%	14,267	5,733	40%	
Tires & Tubes	10,000	20,000	(10,000)	-50%	16,126	(6,126)	-38%	24
Materials & Supplies -Vehicles	125,000	125,000	-	0%	95,243	29,757	31%	35, 43
Office Supplies	-	-	-	0%	-	-	#DIV/0!	
Freight Charges-MFS	-	-	-	0%	-	-	#DIV/0!	
Grant Related-Oper.Expenses	-	25,000	(25,000)	0%	3,864	(3,864)	-100%	43
<b>TOTAL MPTS</b>	<b>796,351</b>	<b>867,710</b>	<b>(71,359)</b>	<b>-8%</b>	<b>713,071</b>	<b>83,280</b>	<b>12%</b>	
<b>Operations Department – Fixed Route Administration (OFRA)</b>								
Labor Admin-ST	968,000	920,000	48,000	5%	925,159	42,841	5%	3
Labor Admin-OT (per diem)		-	-	#DIV/0!	25,499	(25,499)	-100%	3
FICA Payroll Taxes	74,052	70,380	3,672	5%	69,281	4,771	7%	1
State Unemp.Tax-SUTA	9,680	4,600	5,080	110%	3,895	5,785	149%	2
Contracted Services		-	-	0%	-	-	#DIV/0!	
Office Supplies	2,000	1,000	1,000	100%	1,218	782	64%	
Printing Supplies	2,000	1,000	1,000	100%	958	1,042	109%	
Pandemic Related Supplies	-	-	-	#DIV/0!	2,876	(2,876)	-100%	
Freight Charges-MFS		-	-	0%	58	(58)	-100%	
Misc. Equipment	5,000	5,000	-	0%	4,458	542	12%	
Insurance Settlements/Recovery		-	-	0%	-	-	#DIV/0!	
Veh.License/Regist.Fees		-	-	0%	30	(30)	-100%	
Training/Meetings	13,000	10,000	3,000	30%	27,749	(14,749)	-53%	28
Other Miscellaneous	-	-	-	0%	-	-	#DIV/0!	
Other Ineligible Expense	-	-	-	0%	267	(267)	-100%	
<b>TOTAL OFRA</b>	<b>1,073,732</b>	<b>1,011,980</b>	<b>61,752</b>	<b>6%</b>	<b>1,061,448</b>	<b>12,284</b>	<b>1%</b>	
<b>Operations Department – Fixed Route Service (OFRS)</b>								
Labor-Operators-ST	11,595,000	11,700,000	(105,000)	-1%	7,062,773	4,532,227	64%	3
Labor-Operators Training-ST		-	-	#DIV/0!	78,376	(78,376)	-100%	3
Labor-Protection-ST		-	-	#DIV/0!	1,487,809	(1,487,809)	-100%	3
Labor-Operators-OT		-	-	0%	2,282,272	(2,282,272)	-100%	3
Labor-Operators Training-OT		-	-	0%	3,681	(3,681)	-100%	3
Labor-Protection-OT		-	-	0%	138,091	(138,091)	-100%	3
Labor-Operators-DI		-	-	0%	124,778	(124,778)	-100%	3
Labor-Protection-DI		-	-	0%	75,679	(75,679)	-100%	3
FICA Payroll Taxes	887,018	895,050	(8,032)	-1%	915,441	(28,423)	-3%	1
State Unemp.Tax-SUTA	115,950	58,500	57,450	98%	67,154	48,796	73%	2
Uniforms/Work Clothing	126,000	94,000	32,000	34%	117,814	8,186	7%	
Materials & Supplies -Vehicles		-	-	0%	-	-	#DIV/0!	
Office Supplies	4,000	4,000	-	0%	3,785	215	6%	

**Proposed Fiscal 2020 Operating Budget  
Departmental Analysis**

Description	2022 Budget	2021 Budget	Variance 2022 v 2021	Variance Percent	2020 Actual	Variance 2022 v 2020	Variance Percent2	Reference No.
Printing Supplies		-	-	0%	-	-	#DIV/0!	
Freight Charges-MFS			-	100%	-	-	#DIV/0!	
Training/Meetings	80,000	17,000	63,000	0%	2,050	77,950	3802%	28
Other Miscellaneous	-	-	-	0%	-	-	#DIV/0!	
<b>TOTAL OFRS</b>	<b>12,807,968</b>	<b>12,768,550</b>	<b>39,418</b>	<b>0%</b>	<b>12,359,703</b>	<b>448,265</b>	<b>4%</b>	
<b>Operations Department - Paratransit Administration (OPTA)</b>								
Labor Admin-ST	586,000	565,000	21,000	4%	503,058	82,942	16%	3
Labor Admin-OT		-	-	#DIV/0!	26,453	(26,453)	-100%	3
FICA Payroll Taxes	44,829	43,223	1,606	4%	37,820	7,009	19%	1
State Unemp.Tax-SUTA	5,860	2,825	3,035	107%	4,696	1,164	25%	2
Uniforms/Work Clothing		-	-	0%	-	-	#DIV/0!	
Professional & Tech. Service	40,000	30,000	10,000	33%	20,165	19,835	98%	15, 43
Temporary Help		-	-	#DIV/0!	41,785	(41,785)	-100%	
Materials & Supplies -Equip	1,000	1,000	-	0%	-	1,000	#DIV/0!	
Office Supplies	1,000	-	1,000	#DIV/0!	-	1,000	#DIV/0!	
Veh.License/Regist.Fees		-	-	0%	-	-	#DIV/0!	
Training/Meetings	1,500	1,200	300	25%	-	1,500	#DIV/0!	
Other Miscellaneous	250	750	(500)	-67%	115	135	117%	
Operating Lease and Rentals	6,500	6,500	-	0%	-	6,500	#DIV/0!	16
Grant Related-Oper.Expenses		10,000	(10,000)	0%	1,313	(1,313)	-100%	43
Other Ineligible Expense		-	-	0%	3,158	(3,158)	-100%	
<b>TOTAL OPTA</b>	<b>686,939</b>	<b>660,498</b>	<b>26,441</b>	<b>4%</b>	<b>638,563</b>	<b>48,376</b>	<b>8%</b>	
<b>Operations Department - Paratransit Service (OPTS)</b>								
Labor-Operators-ST	2,380,000	2,364,000	16,000	1%	1,762,895	617,105	35%	3
Labor-Operators Training-ST		-	-	0%	96	(96)	-100%	3
Labor-Operators-OT		-	-	0%	147,326	(147,326)	-100%	3
Labor-Operators Training-OT		-	-	0%	-	-	#DIV/0!	3
Labor-Operators-DT		-	-	0%	22,874	(22,874)	-100%	3
FICA Payroll Taxes	182,070	180,843	1,227	1%	160,927	21,143	13%	1
State Unemp.Tax-SUTA	23,800	11,820	11,980	101%	10,902	12,898	118%	2
Uniforms/Work Clothing		-	-	0%	-	-	#DIV/0!	
Contracted Services		-	-	0%	-	-	#DIV/0!	
Materials & Supplies -Vehicles		-	-	0%	-	-	#DIV/0!	
Contracted SpecTran Service	7,819,000	7,945,000	(126,000)	-2%	7,653,757	165,243	2%	36,38
Contracted Rural Service	1,088,000	1,075,000	13,000	1%	1,287,088	(199,088)	-15%	37,39
Contracted Shopping Bus		-	-	0%	526	(526)	-100%	
Other Miscellaneous		-	-	0%	-	-	#DIV/0!	
Grant Related-Oper.Expenses		-	-	0%	20,016	(20,016)	-100%	43
<b>TOTAL OPTS</b>	<b>11,492,870</b>	<b>11,576,663</b>	<b>(83,793)</b>	<b>-1%</b>	<b>11,066,607</b>	<b>426,463</b>	<b>4%</b>	
<b>Unallocated Fringe Benefits (UAFB)</b>								
FICA Payroll Taxes		-	-	0%	37,483	(37,483)	-100%	1
State Unemp.Tax-SUTA		-	-	0%	(31,049)	31,049	-100%	2
Pension Plan	1,650,000	1,600,000	50,000	3%	2,339,536	(689,536)	-29%	40

**Proposed Fiscal 2020 Operating Budget  
Departmental Analysis**

Description	2022 Budget	2021 Budget	Variance 2022 v 2021	Variance Percent	2020 Actual	Variance 2022 v 2020	Variance Percent2	Reference No.
Hosp., Med., Surg. Insurance Plan	5,900,000	5,375,000	525,000	10%	4,950,855	949,145	19%	41
Active Employ Par Fee Contra	(1,100,000)	(1,000,000)	(100,000)	10%	(867,298)	(232,702)	27%	
Retiree Medical	1,100,000	1,000,000	100,000	10%	1,166,768	(66,768)	-6%	41
Retiree Par Fee Contra	(210,000)	(175,000)	(35,000)	20%	(227,347)	17,347	-8%	
Other Post Employment Expense	700,000	700,000	-	0%	6,818,668	(6,118,668)	-90%	25
Drug Testing and TPA Expense	75,000	75,000	-	0%	44,932	30,068	67%	
Dental Insurance Plan	230,000	220,000	10,000	5%	191,537	38,463	20%	
Life Insurance	100,000	95,000	5,000	5%	101,534	(1,534)	-2%	
Retiree Life Insurance	8,000	8,000	-	0%	7,888	112	1%	
Short-Term Disability Ins.	200,000	200,000	-	0%	190,868	9,132	5%	
Long-Term Disability Ins.	35,000	35,000	-	0%	32,908	2,092	6%	
Worker's Comp. Insurance	250,000	200,000	50,000	25%	480,392	(230,392)	-48%	
Employee Assistance Program	8,500	8,500	-	0%	8,256	244	3%	
Holiday Pay: National	625,000	600,000	25,000	4%	546,661	78,339	14%	
Holiday Pay: Floaters	-	-	-	0%	656	(656)	-100%	
Vacation Pay	950,000	1,000,000	(50,000)	-5%	1,001,760	(51,760)	-5%	
Other Paid Absence	70,000	70,000	-	0%	54,095	15,905	29%	
Attendance Incentive Pay	550,000	550,000	-	0%	587,462	(37,462)	-6%	
Sick/Personal Pay-ADM	-	-	-	#DIV/O!	-	-	#DIV/O!	
Other Fringe Benefits - Wages	-	-	-	#DIV/O!	7,052	(7,052)	-100%	
Other Fringe Benefits	40,000	30,000	10,000	33%	23,837	16,163	68%	
Uniforms/Work Clothing	-	-	-	0%	167	(167)	-100%	
Tool Allowance	16,500	16,000	500	3%	13,775	2,725	20%	
Advertising Media	2,000	2,000	-	0%	4,693	(2,693)	-57%	
Contracted Services	-	-	-	0%	-	-	#DIV/O!	
Office Supplies	-	-	-	0%	-	-	#DIV/O!	
Other Ineligible Expense	20,000	20,000	-	0%	29,870	(9,870)	-33%	31
<b>TOTAL UAFB</b>	<b>11,220,000</b>	<b>10,629,500</b>	<b>590,500</b>	<b>5.6%</b>	<b>17,515,959</b>	<b>(6,295,959)</b>	<b>-36%</b>	
<b>Unallocated Other Expenses (UAOE)</b>								
Professional & Tech. Service	-	-	-	0%	-	-	#DIV/O!	
Legal Fees	-	-	-	0%	-	-	#DIV/O!	
Temporary Help	-	-	-	0%	-	-	#DIV/O!	
Contracted Services	-	-	-	0%	358	(358)	-100%	
Bank Fees	-	-	-	0%	69	(69)	-100%	
Audit Fees	-	-	-	0%	-	-	#DIV/O!	
Penalties and Interest	-	-	-	100%	-	-	#DIV/O!	
Janitorial Supplies	-	-	-	0%	-	-	#DIV/O!	
Office Supplies	26,000	25,000	1,000	4%	19,079	6,921	36%	21
Pandemic Related Supplies	-	-	-	#DIV/O!	60	(60)	-100%	
Postage/Shipping	7,000	7,000	-	0%	8,386	(1,386)	-17%	
Misc. Equipment	-	-	-	#DIV/O!	-	-	#DIV/O!	
Utilities: Phone	140,000	100,000	40,000	40%	127,470	12,530	10%	22
Utilities: Electric	-	-	-	0%	-	-	#DIV/O!	
Utilities: Water/Sewer	-	-	-	0%	-	-	#DIV/O!	
Utilities: Natural Gas	-	-	-	0%	-	-	#DIV/O!	

**Proposed Fiscal 2020 Operating Budget  
Departmental Analysis**

Description	2022 Budget	2021 Budget	Variance 2022 v 2021	Variance Percent	2020 Actual	Variance 2022 v 2020	Variance Percent2	Reference No.
Insurance Policies	625,000	600,000	25,000	4%	754,389	(129,389)	-17%	18
Insurance Public Liability	-	-	-	#DIV/0!	95,084	(95,084)	-100%	
Insurance Other	-	-	-	#DIV/0!	1,747	(1,747)	-100%	
Insurance Settlements/Recoveries	415,000	400,000	15,000	4%	622,593	(207,593)	-33%	18,19
Taxes	-	-	-	100%	1,960	(1,960)	-100%	
Dues/Subscriptions	-	-	-	0%	51,855	(51,855)	-100%	
Other Miscellaneous	-	-	-	#DIV/0!	1,492	(1,492)	-100%	
Other Misc. - PY	-	-	-	0%	-	-	#DIV/0!	
Grant Related Expenses	-	-	-	0%	-	-	#DIV/0!	
Loss on Sale of Asset	-	-	-	100%	65,003	(65,003)	-100%	
Interest on Long Term Debt	-	3,000	(3,000)	0%	2,184	(2,184)	-100%	20
Interest on Short Term Debt	-	-	-	0%	-	-	#DIV/0!	
Operating Lease and Rentals	25,000	4,000	21,000	0%	11,712	13,288	113%	
Grant Related-Oper.Expenses	-	50,000	(50,000)	0%	-	-	#DIV/0!	43
Other Ineligible Expense	10,000	10,000	-	0%	53,165	(43,165)	-81%	31
<b>TOTAL UA0E</b>	<b>1,248,000</b>	<b>1,199,000</b>	<b>49,000</b>	<b>4%</b>	<b>1,816,606</b>	<b>(568,606)</b>	<b>-31%</b>	
<b>TOTAL OPERATING EXPENSES</b>	<b>55,155,399</b>	<b>54,450,970</b>	<b>704,429</b>	<b>1.3%</b>	<b>59,246,082</b>	<b>(4,090,683)</b>	<b>-7%</b>	

# **SECTION 8**

## **CAPITAL PROGRAM**

**Section 5307 Funding Request**

**Fiscal 2022 Capital Program**

ITEM	Federal Share	State Match	at Total Grant Budget	Capital	Potential	Total
Large Buses 40' Replacement	\$ 3,391,374	\$ 847,844	\$ 4,239,218	\$4,239,218	\$ -	\$4,239,218
Small Buses Replacement	\$ 523,460	\$ 130,865	\$ 654,325	\$ 654,325	\$ -	\$ 654,325
Paratransit Vehicles Replacement	\$ 396,110	\$ 99,027	\$ 495,137	\$ 495,137	\$ -	\$ 495,137
Support Vehicle Replacement	\$ 80,000	\$ 20,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Maintenance Equipment	\$ 128,000	\$ 32,000	\$ 160,000	\$ 160,000	\$ -	\$ 160,000
Facility Improvements (CTC/MMG)	\$ 120,000	\$ 30,000	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
Facility Improvements (Admin., Maintenance, Storage)	\$ 192,000	\$ 48,000	\$ 240,000	\$ 240,000	\$ -	\$ 240,000
Facility - A & E Design (CTC/MMG)	\$ 60,000	\$ 15,000	\$ 75,000	\$ 75,000	\$ -	\$ 75,000
Facility - A & E Design (Admin., Maintenance, Storage)	\$ 80,000	\$ 20,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Preventive Maintenance	\$ 880,000	\$ 220,000	\$ 1,100,000	\$ -	\$1,100,000	\$1,100,000
Spare Parts	\$ 120,000	\$ 30,000	\$ 150,000	\$ -	\$ 150,000	\$ 150,000
Customer Enhancements - A & E Design	\$ 16,000	\$ 4,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
Customer Enhancements - Shelters	\$ 196,829	\$ 49,207	\$ 246,036	\$ 246,036	\$ -	\$ 246,036
Customer Enhancements - Signage	\$ 80,000	\$ 20,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Customer Enhncmnt - Ped. Access/Walkways/Concrete	\$ 60,000	\$ 15,000	\$ 75,000	\$ 75,000	\$ -	\$ 75,000
Safety & Security - Emergency Response	\$ 1,200	\$ 300	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Safety & Security - Consultant Services	\$ 1,200	\$ 300	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Safety & Security - Equipment	\$ 72,142	\$ 18,035	\$ 90,177	\$ 90,177	\$ -	\$ 90,177
IT Third Party Contract	\$ 50,923	\$ 12,731	\$ 63,654	\$ -	\$ 63,654	\$ 63,654
IT Software	\$ 135,795	\$ 33,949	\$ 169,744	\$ 169,744	\$ -	\$ 169,744
IT Hardware	\$ 80,629	\$ 20,157	\$ 100,786	\$ 100,786	\$ -	\$ 100,786
Planning	\$ 160,000	\$ 40,000	\$ 200,000	\$ 200,000	\$ -	\$ 200,000
<b>Total</b>	<b>\$ 6,825,662</b>	<b>\$ 1,706,415</b>	<b>\$ 8,532,077</b>	<b>\$ 7,215,423</b>	<b>\$ 1,316,654</b>	<b>\$ 8,532,077</b>

**Section 5339 Funding Request**

ITEM	Federal Share	State Match	at Program Amount	Capital	Potential	Total
Large Buses 40' Replacement	\$ 442,910	\$ 110,727	\$ 553,637	\$ 553,637	\$ -	\$ 553,637
CTC Architectural/Engineering A&E	\$ 146,818	\$ 36,705	\$ 183,523	\$ 183,523	\$ -	\$ 183,523
CTC Construction of Rehabilitation and Repairs	\$ 1,677,598	\$ 419,399	\$ 2,096,997	\$2,096,997	\$ -	\$2,096,997
Small RURAL Buses Replacement	\$ 420,702	\$ 105,176	\$ 525,878	\$ 525,878	\$ -	\$ 525,878
<b>Total</b>	<b>\$ 2,688,028</b>	<b>\$ 672,007</b>	<b>\$ 3,360,035</b>	<b>\$ 3,360,035</b>	<b>\$ -</b>	<b>\$ 3,360,035</b>

**CMAQ Funding Request**

ITEM	Federal Share	State Match	Program Amount	Capital	Potential	Total
Commute Options (100% Federally Funded)	\$ 122,757	NA	\$ 122,757	\$ 122,757	\$ -	\$ 122,757
Public Education (20% match)	\$ 175,524	\$ 43,881	\$ 219,405	\$ 219,405	\$ -	\$ 219,405
<b>Total</b>	<b>\$ 298,281</b>	<b>\$ 43,881</b>	<b>\$ 342,162</b>	<b>\$ 342,162</b>	<b>\$ -</b>	<b>\$ 342,162</b>

**Section 5310 Funding Request**

ITEM	Federal Share	State/Local Match	Program Amount	Capital	Potential	Total
Operating Service (50% local match)	\$ 139,028	\$ 139,028	\$ 278,056	\$ -	\$ 278,056	\$ 278,056
Replacement/Expansion Buses (20% match)	\$ 169,923	\$ 42,481	\$ 212,404	\$ 212,404	\$ -	\$ 212,404
<b>Total</b>	<b>\$ 308,951</b>	<b>\$ 181,509</b>	<b>\$ 490,460</b>	<b>\$ 212,404</b>	<b>\$ 278,056</b>	<b>\$ 490,460</b>

**Section 5312 Funding Request**

ITEM	Federal Share	State Match	Program Amount	Capital	Potential	Total
CATA See Say Initiative (Transit Public Safety Software)	\$ 75,000	\$ 20,000	\$ 95,000	\$ 95,000	\$ -	\$ 95,000
<b>Total</b>	<b>\$ 75,000</b>	<b>\$ 20,000</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>	<b>\$ -</b>	<b>\$ 95,000</b>

**Total of All Requests**

<b>\$ 10,195,921</b>	<b>\$ 2,623,813</b>	<b>\$ 12,819,734</b>	<b>\$ 11,225,024</b>	<b>\$ 1,594,710</b>	<b>\$ 12,819,734</b>
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# **SECTION 9**

## **FIVE-YEAR PLAN**

## Proposed Five-Year Operating Budgets

Description	Proposed 2022	Proposed 2023	Proposed 2024	Proposed 2025	Proposed 2026	Assumptions
<b>Operating Revenues</b>						
Fares	1,795,000	1,839,875	1,885,872	1,933,019	1,981,344	2.5% growth rate
Service Contracts	3,815,000	3,910,375	4,008,134	4,108,338	4,211,046	2.5% growth rate
Property Taxes	23,707,509	24,300,197	24,907,702	25,530,394	26,168,654	2.5% growth rate
Rentals and Commissions	130,000	133,250	136,581	139,996	143,496	2.5% growth rate
Management Fees	200,000	205,000	210,125	215,378	220,763	2.5% growth rate
Operating Grant Revenue	25,820,000	26,465,500	27,127,138	27,805,316	28,500,449	2.5% growth rate
Other Revenues/Income	10,000	10,250	10,506	10,769	11,038	2.5% growth rate
<b>Total Operating Revenue</b>	<b>55,477,509</b>	<b>56,864,447</b>	<b>58,286,058</b>	<b>59,743,209</b>	<b>61,236,790</b>	
<b>Non-Operating Revenue:</b>						
Investment Income	250,000	225,721	223,865	214,006	195,368	1.0% return on ending cash
<b>Total Non-Operating Revenue</b>	<b>250,000</b>	<b>225,721</b>	<b>223,865</b>	<b>214,006</b>	<b>195,368</b>	
<b>Total Revenues Available for Operations</b>	<b>55,727,509</b>	<b>57,090,168</b>	<b>58,509,922</b>	<b>59,957,215</b>	<b>61,432,158</b>	
<b>Expenses:</b>						
Salaries & Wages	22,402,000	23,074,060	23,766,282	24,479,270	25,213,648	3.0% growth rate
Payroll Taxes	1,890,199	1,946,905	2,005,312	2,065,471	2,127,436	3.0% growth rate
Fringe Benefits	10,750,500	11,556,788	12,423,547	13,355,313	14,356,961	7.5% growth rate
Fuel and Fluids	1,801,000	1,837,020	1,873,760	1,911,236	1,949,460	2.0% growth rate
All Other Expenses	18,311,700	18,861,051	19,426,883	20,009,689	20,609,980	3.0% growth rate
<b>Total Operating Budget</b>	<b>55,155,399</b>	<b>57,275,823</b>	<b>59,495,783</b>	<b>61,820,979</b>	<b>64,257,485</b>	
<b>Net Change in Financial Position</b>	<b>572,110</b>	<b>(185,656)</b>	<b>(985,861)</b>	<b>(1,863,764)</b>	<b>(2,825,327)</b>	
<b>Ending Cash Position</b>	<b>22,572,110</b>	<b>22,386,454</b>	<b>21,400,593</b>	<b>19,536,830</b>	<b>16,711,502</b>	
<b>Required Cash Position</b>	<b>13,788,850</b>	<b>14,318,956</b>	<b>14,873,946</b>	<b>15,455,245</b>	<b>16,064,371</b>	

### Note

In developing the five-year projection, CATA used conservative revenue figures but 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.

# **SECTION 10**

## **REFERENCES**

## FY 2022 Operating Budget Line-Item References

**Reference No.**

- 1 FICA tax is computed as 7.65 percent of total wages.
- 2 State unemployment tax is computed as 1 percent of total wages.
- 3 Overtime pay is calculated and included in the labor line item 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), assuming an 3 percent increase for administrative staff.
- 4 This line item relates to fees that CATA pays to be a member of various professional and civic organizations. The four largest fees go to the American Public Transportation Association, Michigan Public Transportation Association, Tri-County Regional Planning Commission and the Lansing Economic Area Partnership.
- 5 Entire line item relates to advertising to promote CATA's annual job fair.
- 6 Line item relates to the cost of parking for employees working at the CATA Transportation Center.
- 7 Entire line item relates to ADP fees for payroll processing.
- 8 Entire line item relates to Brinks fees for armored courier service.
- 9 Entire line item relates to Plante Moran for audit fees.
- 10 Line item includes technology programing and consulting services that are not reimbursed by operating grants.
- 11 Wages include Safety & Training supervisors and part-time trainer.
- 12 Line item includes window cleaning, snow removal and landscaping services.
- 13 Line item includes janitorial cleaning service only.
- 14 Line item includes all contracted services other than window cleaning, snow removal, landscaping and janitorial.
- 15 Entire line item relates to the cost of paratransit passenger certifications.
- 16 Entire line item relates to communications tower rental.
- 17 Line item relates almost exclusively to contracted security services being provided at the CATA Transportation Center in downtown Lansing.
- 18 CATA self-insures much of its risk. Beginning in 2020, only two risk-related budget line-items will be utilized - one for the actual cost of insurance policies and a second for claims paid against our self-insurance programs.
- 19 Near the end of fiscal 2019, CATA buses were involved in two serious accidents that involved injuries to parties in the other vehicle. These accidents resulted in CATA recording approximately \$1.5 million in reserves for potential future liability.
- 20 Interest expense is related to CATA's long-term contract for copiers and printers, which was paid in full in 2021.
- 21 A significant portion of office supply costs relate to CATA's copier/printer contract.
- 22 The vast majority of this line item relates to the cost of mobile telephones for management and select staff.
- 23 Increase is the result of the new position of Financial Compliance Officer that was approved in fiscal 2021.
- 24 Line-item reduction from prior years due to replacement of older vehicles during fiscal 2021. This should have a beneficial effect on this line item in fiscal 2022.

## FY 2022 Operating Budget

### Line-Item References

- 25 Line item represents cash contribution that CATA makes 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 actual expenses for the year, but cannot be reasonably estimated until the receipt of the valuation reports by CATA. Consequently, they are not considered when preparing each year's operating budget.
- 26 Line item represents rug cleaning, car washes for admin vehicles and other miscellaneous outsourced services.
- 27 Fiscal 2010 line item includes payments to actuaries and also to health care firm for additional services incurred at the beginning of the COVID-19 pandemic. For 2022, line item includes only payments to actuaries.
- 28 During fiscal 2022, CATA plans to focus additional resources on staff education and training, as these items were significantly curtailed in 2021 due to the COVID-19 pandemic.
- 29 Line item includes \$50,000 for legal services associated with the collective bargaining agreement and \$100,000 in standard legal fees.
- 30 Expenses include advertising media, advertising production, contracted services, printing and program materials for numerous advertising and public education campaigns, developed and managed by CATA's Marketing Department.
- 31 Certain types of expenses are not eligible for reimbursement by either federal or state operating assistance. CATA tries to limit the amount of ineligible expenses that it incurs in any fiscal year. It should be noted that the state's definition of what qualifies as an eligible expense changed during fiscal 2019. Numerous advertising expenses were previously considered ineligible but are now considered eligible. This change resulted in a significant reduction in ineligible expenses since fiscal 2019.
- 32 This entire line item relates to temporary help assigned by the Planning & Development Department to perform ridership surveys.
- 33 Maintenance costs are allocated based upon the number of work hours associated with work orders for each line of business: fixed route (large buses), paratransit (small buses) and administration (service vehicles).
- 34 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 2022 (consistent with fiscal 2021).
- 35 This line item represents the cost of replacement and maintenance parts for CATA's fleet. CATA replaced a significant portion of its fleet in the last three years. This should result in a reduction to this line item for fiscal 2022.
- 36 A portion of CATA's paratransit service is outsourced to Transdev.
- 37 All of CATA's rural service is outsourced to Transdev.
- 38 Assumes 133,126 service hours.
- 39 Assumes 26,168 service hours.
- 40 Line item represents cash contribution that CATA makes during the fiscal year for 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 the actual expenses for the year but cannot be reasonably estimated until the receipt of valuation reports by CATA. Consequently, they are not considered when preparing each year's operating budget.

**FY 2022 Operating Budget  
Line-Item References**

- 41 CATA partially self-insures medical costs for its employees and retirees. The increase in this line item is the result of inflationary pressure on medical costs, coupled with an increase in the number of employees covered under the plan.
- 42 The Clean Commute Options program will not be administered by CATA in fiscal 2022.
- 43 Expenses previously classified as "grant-related operating expenses" have been reclassified to their appropriate function for fiscal 2022, as applicable.



**CAPITAL AREA TRANSPORTATION AUTHORITY**

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