

Mason Transit Authority Regular Board Meeting

Agenda Item: Discussion Item 8A – *Discussion*

Subject: Second View of 2025 Budget

Prepared by: Amy Asher, General Manager and Lissa McClanahan, Finance Director

Approved by: Amy Asher, General Manager

Date: November 19, 2024

Background:

The second draft of the proposed 2025 Budget builds upon last month's review and provides a detailed line by line account of departmental proposed expenses and revenue. There were slight changes to the 2025 proposed budget items based on the updated projections and receipt of cost estimates from vendors for items. Also included is a draft of the 2025 Proposed Capital Budget, which was reviewed by the Finance Committee. Below is a summary of the notable changes in this second draft of the 2025 Operating and Capital Budget:

- With the continued funding from the Climate Commitment Act, several capital projects were moved from MTA funded to grant funded. The draft budget now includes final cost estimates for several projects, including a replacement of six cutaway buses.
- Staff met with the HR Committee and reviewed wage and benefit proposals. The Budget assumes a 3% COLA and 1.5% Performance Pay for non-represented positions.
- Sales Tax Revenue for 2025 is estimated at 2% growth over 2024 budgeted revenue.
- Increased Grant Revenue is budgeted for 2025 with increased Paratransit Special Needs State Formula Funds and increases in the Rural Mobility Grant funding.
- Budget assumes a continuation of fare free service.

Summary: Second view of the Draft 2025 Budget and Proposed 2025 Capital Budget.

Fiscal Impact:

None at this time.

2025 Total Admin Budget		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Budget	Budget Change %
401080-10	10 401080 Donations Non Volunteer	-	-	-	-	-	-	-	
407060-10	10 407060 Investment Interest Income	(73,434)	(11,990)	(140,249)	(958,748)	(861,472)	(150,000)	(150,000)	0%
407062-10	10 407062 Sales Tax Interest Income	(6,384)	(3,318)	(4,618)	(21,822)	(22,451)	(7,000)	(7,000)	0%
407991-10	10 407991 Other Non-Transportation Revenue	(2,334)	(2,550)	(1,500)	(3,238)	(1,939)	(500)	(500)	0%
408020-10	10 408020 Sales and Use Tax Revenue	(5,951,699)	(6,869,226)	(7,515,228)	(7,625,304)	(7,950,646)	(7,645,620)	(7,798,533)	2%
409050-10	10 409050 WSTIP Safety, Training, Recognition	-	(2,000)	(2,000)	(2,500)	(2,000)	(2,000)	(2,000)	0%
501010-10	10 501010 Salaries and Wages	376,941	325,376	383,986	314,704	392,551	574,201	632,297	10%
501020-10	10 501020 Salaries and Wages Overtime	306	261	265	-	-	-	1,910	
502010-10	10 502010 Other Salaries and Wages	6,933	3,224	1,570	709	1,879	-	-	
502020-10	10 502020 Employer's FICA Expense	33,994	29,576	37,019	28,197	36,573	46,745	50,925	9%
502030-10	10 502030 PERS Pension Plan	56,180	42,783	46,297	38,717	44,561	58,784	61,331	4%
502040-10	10 502040 Medical Insurance	95,442	88,674	105,151	93,095	86,436	184,367	154,419	-16%
502050-10	10 502050 Dental /Vision Insurance	9,081	8,508	9,247	7,178	6,526	13,198	11,669	-12%
502060-10	10 502060 Life Insurance/LTD	2,403	1,886	2,457	2,055	2,345	3,073	2,380	-23%
502090-10	10 502090 Labor and Industries Insurance	5,152	4,728	2,328	2,025	5,934	2,070	2,132	3%
502100-10	10 502100 Vacation Pay	27,253	23,447	44,045	21,562	41,750	40,223	44,420	10%
502120-10	10 502120 Holiday Pay	16,683	17,353	17,161	14,918	18,655	25,572	28,159	10%
502130-10	10 502130 Sick Leave Pay	9,300	16,835	21,461	13,135	18,981	21,593	23,845	10%
502131-10	10 502131 Employer's PFML Expense	823	606	813	803	1,011	1,275	1,744	37%
502140-10	10 502140 Other Paid Absence	5,236	6,105	4,022	3,557	4,260	4,649	5,120	10%
502146-10	10 502146 Wellness Expense	523	-	-	-	-	1,000	3,000	200%
502150-10	10 502150 Uniform Allowance	265	468	335	114	650	650	675	4%
502152-10	10 502152 Tuition Reimbursement	-	-	-	-	-	2,500	2,500	0%
503020-10	10 503020 Employee Recognition	1,988	342	1,893	3,774	18	200	250	25%
503030-10	10 503030 Publication Fees	1,328	1,997	300	2,455	414	3,200	3,000	-6%
503031-10	10 503031 Professional and Technical Services	400	36,486	3,021	15,466	11,526	25,000	15,000	-40%
503032-10	10 503032 Legal Services	41,305	22,731	20,660	37,828	19,965	30,000	50,000	67%
503033-10	10 503033 Temporary Help	-	33,398	-	47,565	20,847	20,000	15,000	-25%
503037-10	10 503037 Contract Services	64,726	93,128	71,496	76,678	87,954	91,000	95,550	5%
503040-10	10 503040 Security Services	-	124	-	142	-	300	300	0%
503055-10	10 503055 Printing	1,461	1,600	1,343	1,202	1,251	1,500	1,500	0%
503060-10	10 503060 Postage	1,217	1,388	1,134	979	954	1,400	1,400	0%
504230-10	10 504230 Office Supplies	5,122	5,122	2,470	3,953	2,579	5,000	5,000	0%
504290-10	10 504290 Software	89,358	33,009	96,687	107,858	111,356	110,500	113,000	2%
504310-10	10 504310 IT Equipment	3,023	9,175	8,393	6,315	7,561	13,000	13,000	0%
504350-10	10 504350 Small Equipment & Furniture	8,072	1,640	-	-	-	3,000	5,000	67%
505030-10	10 505030 Telephone Service	15,800	15,095	12,346	12,076	12,826	16,000	14,000	-13%
505040-10	10 505040 Internet Services	3,182	3,412	3,610	3,938	3,370	4,200	4,300	2%
506030-10	10 506030 Insurance Premium	148,703	176,650	85,062	96,372	77,900	77,686	77,686	0%
509020-10	10 509020 Dues, Memberships, Subscriptions	22,357	24,559	24,761	30,688	38,069	36,969	36,969	0%
509021-10	10 509021 Travel & Meeting Expense MTA	1,277	483	2,674	4,266	9,344	14,600	14,900	2%
509023-10	10 509023 Conference Registration	(474)	284	1,140	2,020	2,335	4,000	4,000	0%
509024-10	10 509024 Training / Seminars	965	3,289	1,319	795	6,391	4,100	4,100	0%
509150-10	10 509150 Advertising/Promotion Media	14,519	6,157	13,943	4,830	5,542	17,000	15,000	-12%
509175-10	10 509175 Intergovernmental Audit Fees	31,046	29,779	22,379	961	47,495	40,000	50,000	25%
509992-10	10 509992 Other Misc Expenses	402	367	407	3,483	1,193	1,000	1,100	10%
512090-10	10 512090 Office Equipment Lease	2,543	726	756	756	708	850	850	0%
501050-11	11 501050 Board Stipends	3,420	4,140	4,920	2,820	3,209	5,400	5,400	0%
502020-11	11 502020 Employer's FICA Expense	262	317	376	216	245	413	413	0%
502131-11	11 502131 Employer's PFML Expense	3	6	8	6	7	12	12	0%

2025 Total Admin Budget

		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Budget	Budget Change %
503020-11	11 503020 Employee Recognition	-	-	-	65	-	200	200	0%
503055-11	11 503055 Printing	108	21	62	-	55	300	300	0%
504230-11	11 504230 Office Supplies	17	-	-	-	-	50	50	0%
509021-11	11 509021 Travel & Meeting Expense MTA	301	257	361	1,606	3,184	2,500	3,200	28%
509023-11	11 509023 Conference Registration	-	-	-	1,050	1,538	1,200	1,300	8%
		(4,977,708)	(5,843,762)	(6,628,095)	(7,600,678)	(7,695,389)	(6,294,640)	(6,379,727)	1%

2025 Operations Budget DRAFT			2021 Actual	2022 Actual	2023 Actual	2024 Forecast	2024 Budget	2025 Budget	Budget Change %
401085-20	20	401085 Fares: Community Van	-	(1,466)	(718)	(663)	(1,500)	1,000	-167%
409050-20	20	409050 WSTIP Safety, Training, Recognition	(2,500)	(2,500)	-	(2,500)	(2,500)	(2,500)	0%
411017-20	20	411017 2021-2023 Consolidated Operating- State Portion	(1,227,809)	(5,510,186)	(2,761,040)	(4,728,339)	(1,878,889)	(1,878,889)	0%
411050-20	20	411050 Other State Grants	-	-	-	(1,216,977)	(643,777)	(2,400,000)	273%
413017-20	20	413017 2021-2023 Consolidated Operating-Fed Portion	(343,595)	(960,679)	(904,580)	-	(928,200)	(990,999)	7%
413020-20	20	413020 PTD0192 CARES	(468,579)	(92,412)	(1,677,666)	-	-	-	
413040-20	20	413040 PTD0235 CRRSAA 5311 Operating Grant			(1,127,124)	(980,782)	(2,000,000)	(2,000,000)	
413025-20	20	413025 Green Transportation			-	-	(80,000)	(80,000)	0%
501010-20	20	501010 Salaries and Wages	323,326	430,937	450,146	564,416	634,065	659,555	4%
501020-20	20	501020 Salaries and Wages Overtime	9	10	-	-	956	2,476	159%
502010-20	20	502010 Other Salaries and Wages	4,771	4,982	1,366	902	-	-	
502020-20	20	502020 Employer's FICA Expense	29,767	40,059	40,353	50,431	51,123	53,301	4%
502030-20	20	502030 PERS Pension Plan	45,243	45,706	49,368	55,744	63,686	63,473	0%
502040-20	20	502040 Medical Insurance	108,886	119,612	125,806	148,011	161,136	162,827	1%
502050-20	20	502050 Dental /Vision Insurance	11,032	10,343	10,162	11,250	10,764	11,680	9%
502060-20	20	502060 Life Insurance/LTD	1,901	2,555	2,853	3,224	3,396	3,521	4%
502090-20	20	502090 Labor and Industries Insurance	17,889	16,343	20,039	26,061	22,082	22,920	4%
502100-20	20	502100 Vacation Pay	31,201	40,116	29,364	53,987	44,472	46,367	4%
502120-20	20	502120 Holiday Pay	16,490	19,850	21,432	25,646	28,238	29,373	4%
502130-20	20	502130 Sick Leave Pay	19,847	24,427	21,865	9,913	23,874	24,891	4%
502131-20	20	502131 Employer's PFML Expense	604	853	1,152	1,396	1,410	1,825	29%
502140-20	20	502140 Other Paid Absence	4,083	5,351	3,590	5,540	4,290	5,341	24%
502150-20	20	502150 Uniform Allowance	1,003	1,863	2,215	5,299	2,000	2,000	0%
503020-20	20	503020 Employee Recognition	994	75	53	1,497	2,000	2,000	0%
503030-20	20	503030 Publication Fees	-	738	-	-	1,000	1,000	0%
503031-20	20	503031 Professional and Technical Services	-	71,370	-	4,679	100,000	100,000	0%
503037-20	20	503037 Contract Services	-	-	0	-	170	170	0%
503040-20	20	503040 Security Services	-	-	-	-	150	150	0%
503050-20	20	503050 Drug & Alcohol Testing	882	1,405	217	-	2,000	2,000	0%
503055-20	20	503055 Printing	9,358	4,999	2,156	2,660	10,000	10,000	0%
503075-20	20	503075 CDL Testing/DMV Checks	-	-	-	-	500	500	0%
503995-20	20	503995 Other Services	255	255	253	936	1,050	1,050	0%
504220-20	20	504220 Operating Supplies	4,804	3,083	1,870	1,546	10,000	10,000	0%
504230-20	20	504230 Office Supplies	1,349	4,121	3,693	3,144	4,000	4,000	0%
504250-20	20	504250 Cleaning/Sanitation Supplies	630	9	-	751	1,000	1,000	0%
504260-20	20	504260 Safety Training Material & Supply	356	999	433	4,071	3,000	5,000	67%
504290-20	20	504290 Software	-	-	-	-	27,000	27,000	0%
504300-20	20	504300 Communications Equipment	2,709	53	-	-	7,000	7,000	0%
504310-20	20	504310 IT Equipment	4,259	1,528	368	2,349	6,000	6,000	0%
504320-20	20	504320 Small Tools & Equipment	24	246	-	27	1,000	1,000	0%
504340-20	20	504340 Safety Supplies	10,739	2,531	273	5,499	15,000	15,000	0%
504350-20	20	504350 Small Equipment & Furniture	3,122	1,123	756	945	12,500	12,500	0%
505022-20	20	505022 Mobile Radio Service	23,815	21,678	23,639	23,796	30,000	30,000	0%
505030-20	20	505030 Telephone Service	2,495	1,529	1,522	4,340	3,000	3,000	0%

2025 Operations Budget DRAFT			2021 Actual	2022 Actual	2023 Actual	2024 Forecast	2024 Budget	2025 Budget	Budget Change %
506030-20	20	506030 Insurance Premium	-	104,950	120,465	186,755	186,243	231,725	24%
509020-20	20	509020 Dues, Memberships, Subscriptions	1,837	1,002	1,242	3,081	2,200	2,200	0%
509021-20	20	509021 Travel & Meeting Expense MTA	-	5,429	6,682	2,767	8,000	8,000	0%
509023-20	20	509023 Conference Registration	435	156	950	1,135	3,000	3,000	0%
509024-20	20	509024 Training / Seminars	695	536	1,290	3,142	9,000	9,000	0%
509150-20	20	509150 Advertising/Promotion Media	54,928	48,256	45,682	43,121	52,000	54,000	4%
512050-20	20	512050 Rent - CDL Training Location	-	1,400	8,800	7,487	8,000	8,000	0%
501010-21	21	501010 Salaries and Wages	227,255	227,477	227,578	228,076	287,779	337,812	17%
501020-21	21	501020 Salaries and Wages Overtime	5,670	4,982	6,260	10,608	4,369	5,279	21%
502010-21	21	502010 Other Salaries and Wages	4,987	3,266	1,508	-	-	-	
502020-21	21	502020 Employer's FICA Expense	22,106	22,344	21,581	22,182	23,483	27,607	18%
502030-21	21	502030 PERS Pension Plan	33,141	28,985	29,687	27,240	29,254	32,875	12%
502040-21	21	502040 Medical Insurance	64,990	79,449	86,150	90,189	88,277	103,216	17%
502050-21	21	502050 Dental /Vision Insurance	6,903	6,178	6,003	6,020	6,056	6,798	12%
502060-21	21	502060 Life Insurance/LTD	1,483	1,530	1,494	1,561	1,586	1,889	19%
502080-21	21	502080 Unemployment Insurance	3,176	217	33	-	-	-	
502090-21	21	502090 Labor and Industries Insurance	3,742	1,592	1,633	1,639	1,105	1,429	29%
502100-21	21	502100 Vacation Pay	27,860	30,307	21,626	25,795	20,428	24,015	18%
502120-21	21	502120 Holiday Pay	11,563	10,839	10,888	10,186	12,816	15,044	17%
502130-21	21	502130 Sick Leave Pay	13,004	13,274	12,458	12,877	10,966	12,892	18%
502131-21	21	502131 Employer's FMLA Expense	352	474	616	614	648	945	46%
502140-21	21	502140 Other Paid Absence	2,301	2,331	2,163	2,730	2,188	2,735	25%
502150-21	21	502150 Uniform Allowance	988	304	339	-	1,000	1,250	25%
503020-21	21	503020 Employee Recognition	-	-	-	-	100	100	0%
503037-21	21	503037 Contract Services	38,962	6,682	6,682	10,387	7,500	11,000	47%
503040-21	21	503040 Security Services	-	-	-	-	150	150	0%
503050-21	21	503050 Drug & Alcohol Testing	216	-	217	-	750	750	0%
503060-21	21	503060 Postage	-	-	-	-	20	20	0%
504230-21	21	504230 Office Supplies	583	231	-	270	1,200	1,200	0%
504290-21	21	504290 Software	-	49,522	48,656	63,625	54,930	68,000	24%
504300-21	21	504300 Communications Equipment	17	-	214	-	1,000	1,000	0%
504310-21	21	504310 IT Equipment	-	14	-	-	500	500	0%
504320-21	21	504320 Small Tools & Equipment	-	602	-	672	1,000	1,000	0%
504350-21	21	504350 Small Equipment & Furniture	98	-	60	-	1,200	2,500	108%
509020-21	21	509020 Dues, Memberships, Subscriptions	547	536	430	741	500	500	0%
509021-21	21	509021 Travel & Meeting Expense MTA	-	-	350	-	500	500	0%
509023-21	21	509023 Conference Registration	-	-	-	-	250	250	0%
509024-21	21	509024 Training / Seminars	-	-	-	-	700	700	0%
501010-22	22	501010 Salaries and Wages	1,289,839	1,485,332	1,659,573	1,874,161	2,460,266	2,591,308	5%
501020-22	22	501020 Salaries and Wages Overtime	14,497	38,194	39,198	47,828	27,368	41,600	52%
502010-22	22	502010 Other Salaries and Wages	48,745	63,456	56,807	51,948	55,000	55,000	0%
502020-22	22	502020 Employer's FICA Expense	123,205	144,205	157,199	175,522	200,419	211,851	6%
502030-22	22	502030 PERS Pension Plan	181,239	184,299	213,532	214,520	250,771	253,667	1%
502040-22	22	502040 Medical Insurance	438,208	482,628	537,418	587,041	721,212	808,329	12%

2025 Operations Budget DRAFT			2021 Actual	2022 Actual	2023 Actual	2024 Forecast	2024 Budget	2025 Budget	Budget Change %
502050-22	22	502050 Dental /Vision Insurance	36,254	36,973	39,606	42,110	52,515	54,822	4%
502060-22	22	502060 Life Insurance/LTD	8,615	10,021	11,408	12,169	14,353	15,002	5%
502080-22	22	502080 Unemployment Insurance	2,193	(33)	1,486	560	-	-	
502090-22	22	502090 Labor and Industries Insurance	88,864	80,882	107,414	125,953	124,942	129,656	4%
502100-22	22	502100 Vacation Pay	119,305	126,002	126,936	131,766	174,348	184,292	6%
502120-22	22	502120 Holiday Pay	63,268	77,241	80,610	89,086	109,566	115,402	5%
502130-22	22	502130 Sick Leave Pay	67,444	74,937	76,535	79,646	93,593	98,931	6%
502131-22	22	502131 Employer's FMLA Expense	2,468	3,069	4,482	4,855	5,532	7,227	31%
502140-22	22	502140 Other Paid Absence	13,934	14,958	17,934	21,999	19,222	20,982	9%
502146-22	22	502146 Wellness Expense	-	-	-	-	-	-	
502150-22	22	502150 Uniform Allowance	9,750	8,202	40,976	7,947	10,000	10,000	0%
503020-22	22	503020 Employee Recognition	5,494	6,116	674	15,000	15,000	15,000	0%
503030-22	22	503030 Publication Fees	3,249	11,641	5,947	1,846	15,000	2,000	-87%
503035-22	22	503035 Laundry	45	13	-	-	100	100	0%
503040-22	22	503040 Security Services	538	1,465	1,037	1,765	2,000	2,000	0%
503050-22	22	503050 Drug & Alcohol Testing	4,119	6,905	5,901	13,835	7,200	13,500	88%
503995-22	22	503995 Other Services	1,785	2,313	3,459	6,328	6,500	6,500	0%
504220-22	22	504220 Operating Supplies	632	71	262	674	1,000	1,000	0%
504340-22	22	504340 Safety Supplies	56	-	-	-	600	600	0%
509020-22	22	509020 Dues, Memberships, Subscriptions	3,719	3,643	4,296	7,308	5,900	7,100	20%
509150-22	22	509150 Advertising/Promotion Media	-	1,200	719	9,750	-	12,000	
509992-22	22	509992 Other Misc Expenses	1,912	2,733	3,220	3,015	2,800	2,800	0%
401070-24	24	401070 Fares: Worker/Driver	(104,205)	(79,040)	(74,371)	(75,999)	(85,000)	(85,000)	0%
501010-24	24	501010 Salaries and Wages	97,958	83,170	84,720	92,109	77,386	79,693	3%
502010-24	24	502010 Other Salaries and Wages	702	646	1,656	505	-	-	
502020-24	24	502020 Employer's FICA Expense	8,249	7,002	7,068	7,692	6,055	6,235	3%
502030-24	24	502030 PERS Pension Plan	7,766	7,461	7,707	7,687	5,029	4,950	-2%
502090-24	24	502090 Labor and Industries Insurance	7,931	5,257	6,359	7,155	3,456	5,562	61%
502120-24	24	502120 Holiday Pay	3,530	2,907	3,392	3,597	-	-	
502130-24	24	502130 Sick Leave Pay	2,164	1,992	1,944	2,043	2,828	2,912	3%
502131-24	24	502131 Employer's FMLA Expense	166	149	201	213	167	214	28%
502140-24	24	502140 Other Paid Absence	2,478	1,615	678	2,303	2,000	1,211	-39%
503020-24	24	503020 Employee Recognition	1,000	1,200	-	2,100	2,100	2,100	0%
503040-24	24	503040 Security Services	-	-	-	-	150	150	0%
503050-24	24	503050 Drug & Alcohol Testing	822	388	585	1,003	500	500	0%
503995-24	24	503995 Other Services	85	340	345	603	1,100	1,100	0%
504015-24	24	504015 Fuel and Lubricants	29,434	43,078	40,059	40,051	45,000	45,000	0%
504280-24	24	504280 Vehicle Maintenance Parts	4,560	5,105	7,090	6,783	20,500	20,500	0%
509995-24	24	509995 Credit Card Fees	3,146	2,574	1,845	1,865	2,500	2,500	0%
			184,343	(2,129,772)	(1,698,541)	(1,514,293)	1,040,672	(297,292)	-129%

2025 Maintenance & Facilities Budget 1								Budget Change %		
			2021 Actual	2022 Actual	2023 Actual	2024 Forecast	2024 Budget	2025 Budget		
407010-40	40	407010	Sales of Maintenance Services	(1,444)	(6,324)	(10,894)	(12,644)	(14,000)	(14,000)	0%
501010-40	40	501010	Salaries and Wages	298,337	307,354	421,437	466,557	500,417	524,292	5%
501020-40	40	501020	Salaries and Wages Overtime	1,078	762	17	194	2,443	273	-89%
502020-40	40	502020	Employer's FICA Expense	28,889	29,839	37,248	40,538	40,482	42,240	4%
502030-40	40	502030	PERS Pension Plan	43,654	36,611	49,861	49,666	50,430	50,302	0%
502040-40	40	502040	Medical Insurance	89,928	97,448	117,792	131,086	140,806	140,154	0%
502050-40	40	502050	Dental /Vision Insurance	7,390	5,958	7,533	8,076	9,668	7,170	-26%
502060-40	40	502060	Life Insurance/LTD	1,876	1,950	2,569	2,712	2,753	2,855	4%
502090-40	40	502090	Labor and Industries Insurance	17,551	13,363	21,292	24,192	18,571	19,274	4%
502100-40	40	502100	Vacation Pay	20,516	30,790	28,362	23,796	39,268	36,745	-6%
502120-40	40	502120	Holiday Pay	15,453	14,684	18,570	20,757	22,286	23,349	5%
502130-40	40	502130	Sick Leave Pay	34,897	24,782	12,707	13,336	18,904	19,726	4%
502131-40	40	502131	Employer's PFML Expense	587	636	1,063	1,122	1,117	1,447	30%
502140-40	40	502140	Other Paid Absence	4,043	3,996	3,989	4,609	4,000	4,245	6%
502150-40	40	502150	Uniform Allowance	1,053	2,469	2,000	3,284	2,000	2,000	0%
503000-40	40	503000	Tool Allowance	2,713	1,817	2,451	3,191	3,200	3,200	0%
503020-40	40	503020	Employee Recognition	-	-	-	129	-	500	
503030-40	40	503030	Publication Fees	693	2,321	4,783	475	1,500	1,500	0%
503035-40	40	503035	Laundry	2,849	2,594	2,384	3,474	3,200	3,500	9%
503036-40	40	503036	Repair/Maintenance by Other	9,347	29,347	28,044	12,745	15,000	15,000	0%
503037-40	40	503037	Contract Services	10,408	4,112	4,883	5,237	12,500	8,000	-36%
503040-40	40	503040	Background Checks	107	96	294	122	200	200	0%
503050-40	40	503050	Drug & Alcohol Testing	743	1,629	1,448	707	1,700	1,500	-12%
503055-40	40	503055	Printing	-	83	-	-	50	50	0%
503060-40	40	503060	Postage	94	48	240	35	350	350	0%
503995-40	40	503995	Other Services	170	260	695	652	1,540	1,540	0%
504015-40	40	504015	Fuel and Lubricants	281,356	432,127	486,038	453,310	600,000	600,000	0%
504025-40	40	504025	Tires and Tubes	12,175	8,167	-	-	-	-	
504230-40	40	504230	Office Supplies	173	348	360	504	500	500	0%
504240-40	40	504240	Shop Supplies	10,782	14,103	8,728	7,548	15,000	15,000	0%
504250-40	40	504250	Cleaning/Sanitation Supplies	1,169	414	1,012	1,177	2,500	2,500	0%
504260-40	40	504260	Safety Training Materials	-	-	241	78	400	400	0%
504280-40	40	504280	Vehicle Maintenance Parts	82,319	148,126	175,392	170,620	200,000	200,000	0%
504290-40	40	504290	Software	2,973	19,056	16,788	37,448	28,000	32,000	14%
504300-40	40	504300	Communications Equipment	-	-	-	-	250	250	0%
504310-40	40	504310	IT Equipment	-	3,547	1,237	87	-	-	
504320-40	40	504320	Small Tools & Equipment	(33)	4,656	2,236	4,913	4,500	4,500	0%
504340-40	40	504340	Safety Supplies	50	-	520	424	500	500	0%
504350-40	40	504350	Small Equipment & Furniture	-	1,618	-	2,340	3,500	3,500	0%
504360-40	40	504360	Small Tools Replacement/Repair	-	456	58	-	1,000	1,000	0%
505022-40	40	505022	Mobile Radio Service	2,805	-	-	-	500	500	0%

2025 Maintenance & Facilities Budget 1								Budget Change %	
			2021 Actual	2022 Actual	2023 Actual	2024 Forecast	2024 Budget	2025 Budget	
505030-40	40	505030 Telephone Service	363	158	191	582	500	600	20%
506030-40	40	506030 Insurance Premium						31,897	
507030-40	40	507030 Veh License/Registration Fee	272	208	459	2,067	1,200	1,600	33%
509020-40	40	509020 Dues, Memberships, Subscriptions	699	643	664	1,140	1,000	1,200	20%
509021-40	40	509021 Travel & Meeting Expense MTA	1,565	4,044	3,620	12,292	8,000	8,000	0%
509023-40	40	509023 Conference Registration	150	1,295	125	702	2,500	2,500	0%
509024-40	40	509024 Training / Seminars	497	-	-	-	2,000	2,000	0%
509150-40	40	509150 Advertising/Promotion Media	-	-	751	933	-	-	
509992-40	40	509992 Other Misc Expenses	519	813	2,078	1,914	600	2,000	233%
407020-50	50	407020 Rental of Bldgs and Other Property	(24,605)	(29,995)	(24,953)	(25,541)	(27,655)	(20,088)	-27%
501010-50	50	501010 Salaries and Wages	77,712	85,406	92,131	98,265	109,681	114,762	5%
501020-50	50	501020 Salaries and Wages Overtime	1,113	731	-	-	1,349	217	-84%
502010-50	50	502010 Other Salaries and Wages	4,098	702	80	881	-	-	
502020-50	50	502020 Employer's FICA Expense	7,127	7,695	8,505	9,082	8,954	9,258	3%
502030-50	50	502030 PERS Pension Plan	10,782	9,877	11,636	11,077	11,155	11,025	-1%
502040-50	50	502040 Medical Insurance	22,450	23,752	26,126	31,065	25,838	33,241	29%
502050-50	50	502050 Dental /Vision Insurance	2,188	2,004	2,208	2,595	2,004	2,588	29%
502060-50	50	502060 Life Insurance/LTD	485	541	599	643	643	669	4%
502090-50	50	502090 Labor and Industries Insurance	6,249	4,906	5,640	6,505	5,566	5,775	4%
502100-50	50	502100 Vacation Pay	4,575	4,667	8,601	6,334	8,677	8,054	-7%
502120-50	50	502120 Holiday Pay	3,728	3,910	3,682	4,714	4,885	5,111	5%
502130-50	50	502130 Sick Leave Pay	3,559	4,069	5,106	7,268	4,182	4,323	3%
502131-50	50	502131 Employer's PFML Expense	144	164	242	251	247	317	28%
502140-50	50	502140 Other Paid Absence	670	699	1,075	582	1,000	929	-7%
502150-50	50	502150 Uniform Allowance	400	959	500	1,067	500	700	40%
503020-50	50	503020 Employee Recognition	-	-	-	-	90	90	0%
503030-50	50	503030 Publication Fees	-	-	249	333	200	300	50%
503031-71	50	503031 Professional and Technical Services	12,428	2,126	-	-	-	-	
503035-50	50	503035 Laundry	-	-	3,453	2,940	-	4,500	
503036-50	50	503036 Repair/Maintenance by Other	26,953	67,619	32,494	19,603	40,000	40,000	0%
503036-72	50	503036 Repair/Maintenance by Other					1,000	1,000	0%
503036-71	50	503036 Repair/Maintenance by Other	560	-	-	-	1,000	1,000	0%
503037-50	50	503037 Contract Services	1,309	2,224	14,477	1,921	2,400	2,400	0%
503037-72	50	503037 Contract Services	2,405	12,706	-	11,349	18,000	18,000	0%
503040-50	50	503040 Background Checks	-	-	330	-	150	150	0%
503050-50	50	503050 Drug & Alcohol Testing	108	67	217	-	-	-	
503055-72	50	503055 Printing	-	1,356	-	-	2,000	1,000	-50%
503075-50	50	503075 CDL Testing/DMV Checks	-	-	-	-	-	-	
503995-50	50	503995 Other Services	85	175	235	-	200	200	0%
504015-50	50	504015 Fuel and Lubricants	171	-	1,655	3,906	2,500	4,000	60%
504215-71	50	504215 Facility Repair/Maintenance	2,651	-	-	-	2,000	1,000	-50%

2025 Maintenance & Facilities Budget 1										Budget Change %
			2021 Actual	2022 Actual	2023 Actual	2024 Forecast	2024 Budget	2025 Budget		
504215-72	50	504215 Facility Repair/Maintenance	21	523	-	3,686	1,000	5,000		400%
504215-50	50	504215 Facility Repair/Maintenance	12,835	10,977	63,337	5,045	15,000	10,000		-33%
504220-50	50	504220 Operating Supplies	-	26	13	35	-	-		
504240-50	50	504240 Shop Supplies	-	104	197	161	-	-		
504250-50	50	504250 Cleaning/Sanitation Supplies	4,563	3,625	4,264	6,105	3,500	4,500		29%
504260-50	50	504260 Safety Training Materials	3	-	20	-	-	-		
504270-50	50	504270 Shelter Supplies	1,118	1,528	120	-	3,000	3,000		0%
504280-50	50	504280 Vehicle Maintenance Parts	-	-	346	-	500	500		0%
504320-50	50	504320 Small Tools & Equipment	4,008	3,330	680	170	3,000	3,000		0%
504340-50	50	504340 Safety Supplies	131	1,005	460	896	500	800		60%
504350-50	50	504350 Small Equipment & Furniture	-	4,736	-	117	500	500		0%
504360-50	50	504360 Small Tools Replacement/Repair	-	154	131	-	350	350		0%
505021-71	50	505021 Water and Sewer	500	658	-	1,426	1,500	1,600		7%
505021-72	50	505021 Water and Sewer	4,916	8,225	-	6,189	12,500	12,500		0%
505021-50	50	505021 Water and Sewer	1,851	1,672	10,991	2,331	3,400	3,400		0%
505023-50	50	505023 Garbage	6,178	5,770	6,483	6,610	7,200	7,300		1%
505024-50	50	505024 Gas	16,156	21,960	32,820	31,526	32,000	32,300		1%
505025-72	50	505025 Electric	1,528	3,711	-	6,643	5,000	7,000		40%
505025-50	50	505025 Electric	24,592	30,367	34,154	22,274	35,000	35,000		0%
506030-50	50	506030 Insurance Premium	-	-	29,539	-	-	24,200		
507020-50	50	507020 Property Tax	54	71	71	94	100	100		0%
509020-50	50	509020 Dues, Memberships, Subscriptions	219	214	215	326	500	500		0%
509021-50	50	509021 Travel & Meeting Expense MTA	-	-	-	-	500	500		0%
509023-50	50	509023 Conference Registration	-	-	475	-	500	500		0%
509024-50	50	509024 Training / Seminars	-	-	-	-	500	500		0%
509992-50	50	509992 Other Misc Expenses	0	100	710	-	100	100		0%
503036-65	65	503036 Repair/Maintenance by Other	-	3,257	2,262	-	3,000	3,000		0%
503037-65	65	503037 Contract Services	-	130	3,039	3,889	600	600		0%
504215-65	65	504215 Facility Repair/Maintenance	379	58	64	234	3,500	3,500		0%
504220-65	65	504220 Operating Supplies	272	29	-	1,000	1,500	1,500		0%
504230-65	65	504230 Office Supplies	257	428	-	-	1,000	1,000		0%
504250-65	65	504250 Cleaning/Sanitation Supplies	2,243	-	167	1,000	1,000	1,000		0%
504270-65	65	504270 Shelter Supplies	-	659	-	-	300	300		0%
504300-65	65	504300 Communications Equipment	1,937	-	-	171	1,000	1,000		0%
504310-65	65	504310 IT Equipment	977	463	-	-	1,000	1,000		0%
504320-65	65	504320 Small Tools & Equipment	-	-	81	109	2,500	2,500		0%
504340-65	65	504340 Safety Supplies	1,835	-	-	250	1,000	1,000		0%
504350-65	65	504350 Small Equipment & Furniture	2,678	427	-	-	500	500		0%
505021-65	65	505021 Water and Sewer	22,943	9,023	5,979	6,000	12,000	12,000		0%
505022-65	65	505022 Mobile Radio Service	1,937	-	-	-	-	-		
505025-65	65	505025 Electric	3,092	5,729	4,939	5,118	7,500	7,500		0%

2025 Maintenance & Facilities Budget 1								Budget Change %
	2021 Actual	2022 Actual	2023 Actual	2024 Forecast	2024 Budget	2025 Budget		
505030-65 65 505030 Telephone Service	375	159	-	-	500	500	0%	
505040-65 65 505040 Internet Services	485	1,674	3,101	1,952	2,500	2,500	0%	
506030-65 65 506030 Insurance Premium						4,618		
507020-65 65 507020 Property Tax	18	24	24	62	100	100	0%	
509992-65 65 509992 Other Misc Expenses	365	-	83	112	1,000	1,000	0%	
	1,320,521	1,596,739	1,858,346	1,810,660	2,144,050	2,254,648	5%	

2025 TCC Budget			2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projections	2024 Budget	2025 Budget	Budget Change %
407031-76	76	407031 TCC Event Rental	(9,078)	(10,013)	(13,916)	(19,343)	(21,302)	(20,000)	(20,000)	0%
407040-76	76	407040 TCC Tenant Rental	(116,729)	(97,969)	(104,031)	(111,850)	(114,188)	(104,706)	(114,400)	9%
407991-76	76	407991 Other Non-Transportation Revenue	(67)	(63)	(49)	(17)	(43)	(50)	(50)	0%
407992-76	76	407992 T-CC Paver Donations	-	-	-	-	-	-	-	-
501010-76	76	501010 Salaries and Wages	73,527	85,986	101,735	112,223	123,257	133,398	147,261	10%
501020-76	76	501020 Salaries and Wages Overtime	223	407	308	292	635	1,016	457	-55%
502010-76	76	502010 Other Salaries and Wages	2,838	198	746	221	33	-	-	-
502020-76	76	502020 Employer's FICA Expense	6,577	7,630	8,723	9,891	11,200	10,805	11,265	4%
502030-76	76	502030 PERS Pension Plan	11,085	11,564	11,716	13,540	13,743	13,461	13,415	0%
502040-76	76	502040 Medical Insurance	21,044	22,450	23,765	24,821	25,910	25,838	27,725	7%
502050-76	76	502050 Dental /Vision Insurance	2,130	2,188	2,005	2,004	1,981	2,004	2,014	1%
502060-76	76	502060 Life Insurance/LTD	521	523	640	708	740	740	770	4%
502090-76	76	502090 Labor and Industries Insurance	5,852	2,021	795	3,311	3,789	5,518	5,727	4%
502100-76	76	502100 Vacation Pay	5,413	6,999	3,047	6,848	9,710	9,400	9,800	4%
502120-76	76	502120 Holiday Pay	3,587	4,144	3,204	5,113	5,728	5,941	6,211	5%
502130-76	76	502130 Sick Leave Pay	2,300	6,738	3,911	3,801	6,338	5,046	5,261	4%
502131-76	76	502131 Employer's PFML Expense	76	154	183	282	310	298	386	29%
502140-76	76	502140 Other Paid Absence	691	551	1,073	803	708	1,080	1,129	5%
502150-76	76	502150 Uniform Allowance	115	372	273	196	189	1,075	450	-58%
503031-76	76	503031 Professional and Technical Services	7,370	10,640	2,975	1,437	3,143	-	-	-
503033-76	76	503033 Temporary Help	-	-	-	-	-	3,000	3,500	17%
503036-76	76	503036 Repair/Maintenance by Other	8,722	12,741	10,895	20,989	18,671	40,500	36,800	-9%
503037-76	76	503037 Contract Services	1,668	1,877	2,208	2,561	1,415	-	-	-
504015-76	76	504015 Fuel and Lubricants	-	-	-	-	25	-	100	-
504215-76	76	504215 Facility Repair/Maintenance	6,069	4,822	4,804	4,477	5,109	19,200	11,975	-38%
504220-76	76	504220 Operating Supplies	-	9	-	-	55	-	-	-
504230-76	76	504230 Office Supplies	1,440	1,365	365	1,537	2,306	3,100	3,500	13%
504250-76	76	504250 Cleaning/Sanitation Supplies	4,604	4,689	3,646	5,939	3,530	9,000	6,500	-28%
504310-76	76	504310 IT Equipment	16	-	26	-	3,161	-	-	-
504320-76	76	504320 Small Tools & Equipment	1,368	115	273	293	64	700	-	-
504340-76	76	504340 Safety Supplies	1,647	575	1,044	77	2,064	7,200	1,500	-79%
504350-76	76	504350 Small Equipment & Furniture	1,283	3,670	-	196	51	2,750	1,750	-36%
504360-76	76	504360 Small Tools Replacement/Repair	-	1,082	240	48	896	3,500	2,000	-43%
505021-76	76	505021 Water and Sewer	6,572	10,252	6,403	8,095	10,250	8,900	10,500	18%
505023-76	76	505023 Garbage	3,708	3,508	3,798	5,001	5,858	5,700	6,000	5%
505024-76	76	505024 Gas	2,999	3,631	4,116	5,574	5,310	7,000	7,000	0%
505025-76	76	505025 Electric	30,726	31,743	34,662	36,427	35,992	42,000	42,000	0%
505030-76	76	505030 Telephone Service	2,138	2,391	2,008	2,028	2,678	2,900	2,900	0%
505040-76	76	505040 Internet Services	-	818	1,008	1,287	1,010	1,500	1,500	0%
506030-76	76	506030 Insurance Premium	16,161	17,982	31,147	34,418	29,736	29,654	-	-
509020-76	76	509020 Dues, Memberships, Subscriptions	598	738	907	661	953	1,300	1,300	0%
509021-76	76	509021 Travel & Meeting Expense MTA	-	-	-	-	-	100	-	-
509024-76	76	509024 Training / Seminars	-	70	-	-	-	500	500	0%
509150-76	76	509150 Advertising/Promotion Media	788	538	694	-	-	2,000	-	-
509992-76	76	509992 Other Misc Expenses	296	-	-	31	76	500	500	0%
			108,278	157,136	155,344	183,923	201,090	281,869	237,248	-16%

Wages and Benefits 2024 to 2025 Comparison DRAFT 2025 Budget				
	2024	2025	Difference	
Wages*	\$ 5,071,539.00	\$ 5,394,372.02	\$ 322,833.02	6.3% increase
Benefits**	\$ 2,535,319.00	\$ 2,650,934.03	\$ 115,615.03	4.6% increase
	\$ 7,606,858.00	\$ 8,045,306.05	\$ 438,448.05	5.7% total increase to wages and benefits

*Includes 3% COLA and 1.5% performance for Non Represented, one reclassified position, and Labor Negotiations for Maintenance

**Includes a 7.3% increase in Regence, 8.2% increase in Kaiser, 6.9% increase in Willamette. Also includes proposed 3.8% L&I rate increase.

DRAFT Mason Transit Authority Proposed 2025 Capital Budget

Draft 11/19/24

Capital Projects	Budget	Grants	MTA Funding	Contingent Projects	Purpose
TCC customer service office remodel	100,000		100,000		Carry forward from 2024. Remove ADA ramp from middle of office and re-design space.
JP Badge Access Door Locks	5,000		5,000		Downstairs admin office space doors.
Bus stop improvements	150,000	150,000			Bus stop improvements to include paving ADA pads, shelters, benches, lighting and signage as we transition from flag stops. Continuing project.
Capital Facilities Improvements	50,000		50,000		Carry Forward. Improve Capital Facilities
Park and Ride Parking lot seal & Repair	165,000		165,000		Park and Ride Resurfacing. Pear orchard, matlock, belfair
Propane Conversion Kits	35,000		35,000		Paul to do calcs on existing fleet \$7,000 ea.
Fire Proof file cabinets for Grants and HR Files	15,000		15,000		Existing cabinets are past useful life and not locking. Tracy getting estimates.
Printer	10,000		10,000		Printer in Admin. Includes shipping and moving old printer from upstairs.
Maintenance Laptops	7,000	7,000			Replacement laptops for maintenance department.
Operations Tablets with mounts	30,000	30,000			Replacement of laptops for buses past useful life
IT Remote Access	5,500	5,500			Cloud solution that will allow IT staff to remote access desktops and laptops and perform required updates. Will no longer need to go to each individual computer to access.
Automated Voice Announcements	150,000	150,000			Need sign replacement in 5 buses and a new voice announcement system that ties into our GPS system. ADA requirement.
Next Bus Signage at TCC	50,000	50,000			Sign at TCC that will tell riders when the next bus will arrive. Ties into our GPS units on the bus.
Camera on JP Fleet and Wifi Access	17,000	17,000			Outdoor wifi and additional camera on JP fleet
IT Penetration Test	50,000	50,000		50,000	Recommendation from IT company that did an assessment on MTA's current vulnerabilities. WSTIP Grant will cover 10-15K
Repair/replace TCC Gym floor	130,000		130,000		Carry forward from 2024. Parts of the floor are protruding. Many blocks of wood were replaced when TCC re-modeled, but we need either a replacement at \$130,000 and 35 year warranty, or a repair at \$60,000. Still waiting on further options from original installer.
MTA Johns Prarie Base Facility Updates	800,000		800,000		Begin design for new MTA admin and training facility. Administrative building has been in TIP since 2020.
Total Misc Capital Projects	1,769,500	459,500	1,310,000	50,000	
Replace 6 cutaway buses	1,023,000	1,023,000			Order replacement vehicles in mid 2025 that may be here by the end of the year or in early 2026.
Total Vehicle Replacements	\$ 1,023,000	\$ 1,023,000	\$ -	\$ -	
Proposed 2025 Capital Projects	\$ 2,792,500	\$ 1,482,500	\$ 1,310,000	\$ 50,000	