



**Joint LANTA Finance Committee and
Administration & Safety Committee
Agenda
December 3, 2024**

Finance Committee

1. Call to Order
2. Roll Call
3. Public Comment
4. Review and Recommendation – Financial Statements October 2024 subject to audit
5. Actions
 - a. Approval – 2025 Pension Plan MMO Calculations
6. Other Items
7. Adjournment

Administration & Safety Committee

1. Administration & Safety Dashboard
 2. Procurements
 - a. Approval – Purchase Order – Purchase of Vehicles for LANtaVan Fleet Replacement
 - b. Approval – Purchase Order – In-Ground Scissor Style Bus Lift
 3. Actions

None
 4. Reports and Initiatives
 - a. Safety Report – July – September 2024
 - b. Annual IT Projects Summary
 5. Other Items
 6. Adjournment
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LANtaBus October 2024 Unaudited Financial Statements

LANtaBus
October 2024 Unaudited Financial Statements

LANtaBus
Income Statement Summary
 For the Period Ending October 31, 2024

	Fiscal Year 2025					YTD Budget Variance	
	PTD		YTD		Annual Budget	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget		Amount	Percent
Revenue							
Passenger Fares	276,494	192,908	1,111,044	877,130	2,396,151	233,914	26.67%
Special Transit Fares	27,490	-	54,980	58,750	235,000	(3,770)	0.00%
Auxiliary Transportation Reven	41,667	41,667	166,667	166,667	512,500	0	0.00%
NonTransportation Revenue	5,074	-	9,754	-	-	9,754	0.00%
Total Revenue	350,725	234,575	1,342,445	1,102,546	3,143,651	239,898	21.76%

Note: Totals and percentage may not be precise due to independent rounding

Revenues - \$1,342,445

Current revenues total \$1,342,445. This represents a 21.8 percent increase from the current budget projection of \$1,102,546.

Passenger Revenue - \$1,111,044

Current passenger fare revenue is above budget projections by \$233,914, representative of a 26.7% budget variance. The current fare revenue collected is \$447 below the GFI stated revenue collected. GFI industry standards state an anticipated variance of +/- 0.5 percent is reasonable.

DAILY REVENUE ANALYSIS

DATE	GFI AMOUNT	FISCAL YEAR 2025		
		ACTUALLY COUNTED	DIFFERENCE	%
JULY	\$ 149,187.29	\$ 148,287.42	(899.87)	-0.60%
AUGUST	142,925.88	143,011.94	86.06	0.06%
SEPTEMBER	158,009.72	158,036.30	26.58	0.02%
OCTOBER	152,209.32	152,870.13	660.81	0.43%
TOTALS	711,715.85	711,268.49	(447.36)	-0.06%

LANtaBus October 2024 Unaudited Financial Statements

Auxiliary Transportation Revenues - \$166,667

This category includes vehicle and shelter advertising revenues. Current revenue aligns with current budget projections.

Non-Transportation Revenues - \$9,754

Investment Income - \$8,264

Amount represents the interest income earned on the LANTA's general checking account balance.

Non-Transportation Income - \$1,490

Amount represents the revenue earned from the replacement of reduced fare cards, and administrative fees for managing wage attachments.

LANtaBus October 2024 Unaudited Financial Statements

LANtaBus Income Statement Summary For the Period Ending October 31, 2024

Expenses	Fiscal Year 2025					YTD Budget Variance	
	PTD		YTD		Annual Budget	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget		Amount	Percent
Labor	1,792,861	1,613,051	6,789,258	6,446,876	19,356,608	(342,382)	-5.31%
Fringe Benefits	930,277	1,187,224	4,512,810	4,401,341	16,441,686	(111,469)	-2.53%
Total Labor and Fringes	2,723,138	2,800,275	11,302,067	10,848,217	35,798,294	(453,850)	-4.18%
Services	186,436	228,237	824,526	759,687	2,738,842	(64,839)	-8.53%
Fuel	67,897	174,332	526,405	619,556	2,091,988	93,151	15.04%
Tires & Tubes	12,198	11,803	51,675	47,500	137,035	(4,175)	-8.79%
Materials & Supplies	172,916	247,080	656,660	793,245	2,964,957	136,586	17.22%
Utilities	66,558	78,538	246,761	286,316	942,456	39,555	13.82%
Casualty & Liability	41,921	117,175	168,612	251,780	1,406,089	83,168	33.03%
Taxes	1,890	308	7,471	1,508	4,296	(5,963)	-395.45%
Purchase of Transportation	336,110	223,755	1,005,559	795,645	2,684,946	(209,914)	-26.38%
Miscellaneous	24,938	22,659	106,622	74,477	271,891	(32,145)	-43.16%
Interest	-	100	4,288	481	1,200	(3,807)	-790.73%
Leases & Rentals	2,292	2,392	36,786	9,621	28,709	(27,165)	-282.36%
Total Expenses	3,636,295	3,906,653	14,937,434	14,488,034	49,070,703	(449,399)	-3.10%

Note: Totals and percentage may not be precise due to independent rounding

Expenditures - \$14,937,434

Collectively, operating expenditures are above current budget projections by \$449,399, representative of a 3.1 percent budget variance.

Labor - \$4,996,397

Collectively, current labor costs, after Carbon Transit and LANtaVan allocations, are approximately \$342K above current budget projections, representative of a 5.3% increase.

Operator Wages - \$4,675,992

Current operator wages are based on a total of 199 operators, 142,968 payroll hours, of which 14,701 hours are attributable to overtime premiums: an average of 73.87 overtime hours per operator. The continued payment of overtime is attributed to the following:

- Total of 2,299 absences through October 31st
 - Average of 19.0 absences per day
- 2,299 absences are comprised of the following
 - 991 Vacation days

LANtaBus October 2024 Unaudited Financial Statements

- 851 Sick
- 282 FMLA
- 35 Union Business
- 69 Excused
- 25 Unexcused
- 12 Missed
- 13 Leaves of Absences
- 21 Other

Salaries and Wages General Administration - \$1,166,595

Current G & A salaries and wages are based on a total of 86 employees, 50,796 payroll hours, of which 1,426 hours are attributable to overtime.

Non-Vehicle Maintenance - \$90,892

Current non-vehicle maintenance wages are based on a total of 7 janitors and 3,337 payroll hours, of which 25 hours are attributable to overtime.

Vehicle Maintenance - \$855,779

Current vehicle maintenance wages are based on a total of 39 mechanics, specialists and road and service employees, 25,042.5 payroll hours of which 767 hours are attributable to overtime.

Fringe Benefits - \$4,512,810

Collectively, fringe benefits, after Carbon Transit and LANtaVan allocations, are approximately \$111K above the current budget projections of \$4,401,341, representative of a 2.5% increase.

FICA - \$534,102

Costs are based on the calculation of 7.65% of current salaries and wages. Current salaries and wages for the purposes of the FICA calculation include wages paid under holiday, sick, vacation and other absences.

Unemployment Expense - \$12,055

Costs are representative of the monthly allocation of the 2024 Solvency Fee and unemployment claims deemed reimbursable by PA-UC.

LANtaBus October 2024 Unaudited Financial Statements

Union Pension - \$618,959

Costs are representative of the monthly Municipal Minimum Obligation Employer contribution payment to the LANTA Union Pension Plan and the union portion of the 2024 Fiduciary Liability insurance. Current costs align with budget projections.

Non-Union Pension - \$98,146

Costs are representative of the monthly Municipal Minimum Obligation Employer contribution payment to the LANTA Non-Union Pension Plan and the non-union portion of the 2024 Fiduciary Liability insurance. Current costs align with budget projections.

Non-Union 457 ER Match - \$11,744

This amount represents the total employer contribution to employees' IRC 457(b) plans who are covered by the Non-Union Pension Plan Alternative B. Current contributions align with the budget projections.

Medical Insurance - \$2,369,856

The Authority offers its employees the Capital Blue Cross PPO Plus medical insurance plan. Dental and vision coverage are provided by Capital Blue Cross as well. The Authority's plan is self-insured, and there is a stop-loss insurance policy in place. Current costs are above current budget projections by approximately \$52K, a 12.3 percent budget variance.

**LANtaBus
Health Insurance
October 31, 2024**

Claims billed through October 31, 2024	\$	2,464,381
Administration Costs billed through September 2024		87,066
LVBCH		48
CANARX		2,355
Total Admin Fees and Claims	\$	2,553,850
Reimbursements		
EE Contributions	\$	149,931
Pensioner Contributions		307
Stop Loss		33,755
Total Program Reimbursements	\$	183,994
Net Healthcare Costs	\$	2,369,856

Cost per covered EE - 321 employees as of 10/31 \$ 7,383

LANtaBus October 2024 Unaudited Financial Statements

Life Insurance - \$38,032

Current costs align with budget projections.

Short-Term Disability Insurance - \$151,967

Current costs align with budget projections.

Long-Term Disability Insurance - \$3,504

Current costs align with budget projections.

Workers' Compensation Insurance - \$369,333

Current costs align with budget projections.

Sick Leave, Holiday, Vacation and Other Paid Absences - \$495,406

Annual costs are representative of the paid time off categories taken by all employees. Current costs are above current budget projections by 0.2%. The increase in costs can be attributed to the adjustment of accruals to actual values.

Tool and Uniform Allowance - \$24,681

Annual costs represent the uniform costs for non-union and union employees. Current costs are above the current year budget projection by 1.8%.

Fringe Benefits – Other - \$9,124

This line item represents employee reimbursement of employment required expenses, such as CDL reimbursements and DOT physicals.

Fringe Benefit Distribution – (\$224,099)

This category includes all benefits allocated to Carbon Transit and LANtaVan.

Outside Services - \$824,526

Current costs reflect an increase of 8.5 percent over the current budget projection of \$759,687. The net increase can be attributed to FY2025 budget allocation and an increase in third party services such as building maintenance and repairs and temporary help services.

LANtaBus October 2024 Unaudited Financial Statements

Fuel - \$526,405

Current costs are below budget projections by 15.0 percent and is attributable to the budget assumption of a higher than actual diesel fuel usage for the first quarter and decrease in actual CNG usage.

Tires and Tubes - \$51,675

Current costs are estimated and are above budget projections by 8.8 percent.

Materials and Supplies - \$656,660

Current costs represent the cost of materials to keep the revenue vehicle fleet in a state of good repair as well as office and computer supplies. Current costs are below budget projections by \$137,035, a 17.2% budget variance.

Utilities - \$246,761

Current costs are inclusive of routine utility costs for items such as Refuse Removal, Water & Sewer, Electric, Gas Heat, transit center utilities and Internet fees. Annual costs are below current year budget projections by approximately \$40K, a 13.8% budget variance.

Casual & Liability Insurance - \$168,612

Annual costs include the property damage and liability insurance purchased through the SAFTI program. Costs are currently below budget projections by approximately \$83K, a 33% budget variance.

Taxes - \$7,471

This category includes expense line items for vehicle license & registration fees and fuel recovery fees as well as real estate taxes.

Purchased Transportation - \$1,005,559

Current costs reflect the four components that affect the Purchased Transportation line item for LANtaBus. Those components consist of the Carbon Transit Fixed Route, ADA Operating Expenses for both Carbon and LANtaVan, Flex Services and Certification

LANtaBus October 2024 Unaudited Financial Statements

transportation services. Collectively, this expense category is above current budget projections by \$209,914, a 26.3% budget variance.

Miscellaneous - \$106,622

The "Miscellaneous" line item is used to properly classify related expenditures which, under NTD reporting, cannot be included in any other expense line item. Collectively, current costs are above budget projections by approximately \$32K.

Interest - \$4,288

The annual amount represents the costs of operating on the line of credit due to fund sweeps.

Leases - \$36,786

Costs include the rental costs for the Lehigh Valley Mall Transit Center, LANtaBus's allocation of the Rider Resources Center rent and various office equipment.

LANtaBus October 2024 Unaudited Financial Statements

LANtaBus Income Statement Summary For the Period Ending October 31, 2024

Subsidy	Fiscal Year 2025					YTD Budget Variance	
	PTD		YTD		Annual	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget	Budget	Amount	Percent
Local Subsidy	112,269	112,269	449,076	377,723	1,347,227	(71,353)	-18.89%
State Subsidy	2,341,494	2,889,010	10,144,507	10,220,464	35,626,942	75,957	0.74%
Federal Subsidy - ADA	142,651	80,084	405,928	364,214	960,999	(41,714)	-11.45%
Federal Subsidy - Safety & Sec	42,106	42,225	127,504	249,768	632,474	122,264	48.95%
Federal Subsidy - VOH	-	-	8,192	12,266	792,658	4,074	33.22%
Federal Subsidy - PM	648,199	538,093	2,428,778	2,122,099	6,457,124	(306,679)	-14.45%
Federal Subsidy - Tire Lease	9,499	10,397	31,004	38,955	109,628	7,950	20.41%
Total Subsidy	3,296,217	3,672,078	13,594,989	13,385,488	45,927,052	(209,501)	-1.57%
Surplus (Deficit)	10,647	0	0	0	-	(0)	0.00%

Note: Totals and percentage may not be precise due to independent rounding

Subsidy - \$13,594,989

The year-to-date funded deficit recorded on LANtaBus totals \$13,594,989. This represents a 1.6 percent increase from the current budget projection of \$13,385,488. Current total subsidies equal the amount of the deficit.

Local Subsidy - \$449,076

This category includes the general operating assistance revenues received from the Counties of Lehigh and Northampton. Year-to-date local subsidy is above current year budget projections by 18.9%.

State Subsidy - \$10,144,507

This category includes the operating assistance funds from PennDOT to assist in paying the cost of operating transit services. The current state subsidy is representative of 4/12th of the FY2025 allocation amount plus \$1,408,415 of Act 44 prior year reserves to subsidize the remaining operating deficit LANtaBus. Year-to-date state subsidy is below current year budget projections by 0.7%.

Federal Subsidy - \$3,001,407

This category covers funds obtained from the Federal Government to assist in paying the costs of operating transit services. Formula funding for FY 2025 has been used to fund preventative maintenance activities, tire lease, safety and security and ADA total operating expenses. The balance of federal subsidy was provided from the Vehicle Overhaul Program

LANtaBus October 2024 Unaudited Financial Statements

(VOH). Total federal subsidies are above current budget projections collectively by \$214,106, a 7.7% budget variance. The variance is attributed to an increase in actual costs for the Preventative Maintenance program and maintenance payroll than anticipated.

LANtaBus October 2024 Unaudited Financial Statements

LANtaBus Revenue and Expense Department Detail

LANtaBus
October 31, 2024

	Operations	Maintenance	General Administration	Total
Salaries & Wages	5,324,875.73	1,216,728.98	247,652.99	\$ 6,789,257.70
Fringe Benefits	3,285,142.49	654,512.97	573,154.30	4,512,809.76
Services	354,240.94	116,757.79	353,532.19	824,530.92
Materials & Supplies	13,576.53	622,827.97	20,255.13	656,659.63
Fuel	526,405.48	-	-	526,405.48
Tires and Tubes	51,674.56	-	-	51,674.56
Utilities	-	-	246,761.20	246,761.20
Insurances	-	-	168,612.17	168,612.17
Taxes	-	-	7,471.46	7,471.46
Purchased Transportation	1,005,559.37	-	-	1,005,559.37
Miscellaneous Expense	-	18,649.08	87,972.57	106,621.65
Interest Expense	-	-	4,288.23	4,288.23
Leases	-	-	36,781.46	36,781.46
Total Expenditures	10,561,475.10	2,629,476.79	1,746,481.70	\$ 14,937,433.59
Revenue				
Passenger Fares	1,111,043.68			1,111,043.68
Special Route Guarantees	54,980.00			54,980.00
Advertising Commissions	166,666.68			166,666.68
Rental Income	-			-
Investment Income	8,264.03			8,264.03
Non-transportation Income	1,490.02			1,490.02
Total Revenue	1,342,444.41	-	-	\$ 1,342,444.41
Gross Surplus/(Deficit)	(9,219,030.69)	(2,629,476.79)	(1,746,481.70)	\$ (13,594,989.18)
Subsidy				
Tire Lease - Federal/State/Local	38,755.56			\$ 38,755.56
ADA - Federal/State/Local	507,410.00			507,410.00
Safety & Security - Federal/State	255,008.87			255,008.87
Preventative Maint - Federal/State/Local	402,068.31	2,566,862.07		2,968,930.38
VOH - Federal/State/Local		16,383.50		16,383.50
Local Operating Assistance	227,853.85	46,231.22	56,137.90	330,222.97
State Operating Assistance	7,787,934.10		1,690,343.80	9,478,277.90
Total Subsidy by Expense Class	9,219,030.69	2,629,476.79	1,746,481.70	\$ 13,594,989.18
Surplus/(Deficit)	-	-	-	-

Note: Totals and percentage may not be precise due to independent rounding

LANtaBus
Income Statement Summary
For the Period Ending October 31, 2024

	Fiscal Year 2025						YTD Budget Variance	
	PTD		YTD		Annual Budget	Favorable (Unfavorable)		
	Actual	Budget	Actual	Budget		Amount	Percent	
Revenue								
Passenger Fares	276,494	192,908	1,111,044	877,130	2,396,151	233,914	26.67%	
Special Transit Fares	27,490	-	54,980	58,750	235,000	(3,770)	0.00%	
Auxiliary Transportation Revenue	41,667	41,667	166,667	166,667	512,500	0	0.00%	
Non-Transportation Revenue	5,074	-	9,754	-	-	9,754	0.00%	
Total Revenue	350,725	234,575	1,342,445	1,102,546	3,143,651	239,898	21.76%	
Expenses								
Labor	1,792,861	1,613,051	6,789,258	6,446,876	19,356,608	(342,382)	-5.31%	
Fringe Benefits	930,277	1,187,224	4,512,810	4,401,341	16,441,686	(111,469)	-2.53%	
Total Labor and Fringes	2,723,138	2,800,275	11,302,067	10,848,217	35,798,294	(453,850)	-4.18%	
Services	186,436	228,237	824,526	759,687	2,738,842	(64,839)	-8.53%	
Fuel	67,897	174,332	526,405	619,556	2,091,988	93,151	15.04%	
Tires & Tubes	12,198	11,803	51,675	47,500	137,035	(4,175)	-8.79%	
Materials & Supplies	172,916	247,080	656,660	793,245	2,964,957	136,586	17.22%	
Utilities	66,558	78,538	246,761	286,316	942,456	39,555	13.82%	
Casualty & Liability	41,921	117,175	168,612	251,780	1,406,089	83,168	33.03%	
Taxes	1,890	308	7,471	1,508	4,296	(5,963)	-395.45%	
Purchase of Transportation	336,110	223,755	1,005,559	795,645	2,684,946	(209,914)	-26.38%	
Miscellaneous	24,938	22,659	106,622	74,477	271,891	(32,145)	-43.16%	
Interest	-	100	4,288	481	1,200	(3,807)	-790.73%	
Leases & Rentals	2,292	2,392	36,786	9,621	28,709	(27,165)	-282.36%	
Total Expenses	3,636,295	3,906,653	14,937,434	14,488,034	49,070,703	(449,399)	-3.10%	
Gross Surplus (Deficit)	(3,285,570)	(3,672,078)	(13,594,989)	(13,385,488)	(45,927,052)	(209,501)	-1.57%	
Subsidy								
Local Subsidy	112,269	112,269	449,076	377,723	1,347,227	(71,353)	-18.89%	
State Subsidy	2,341,494	2,889,010	10,144,507	10,220,464	35,626,942	75,957	0.74%	
Federal Subsidy - ADA	142,651	80,084	405,928	364,214	960,999	(41,714)	-11.45%	
Federal Subsidy - Safety & Sec	42,106	42,225	127,504	249,768	632,474	122,264	48.95%	
Federal Subsidy - VOH	-	-	8,192	12,266	792,658	4,074	33.22%	
Federal Subsidy - PM	648,199	538,093	2,428,778	2,122,099	6,457,124	(306,679)	-14.45%	
Federal Subsidy - Tire Lease	9,499	10,397	31,004	38,955	109,628	7,950	20.41%	
Total Subsidy	3,296,217	3,672,078	13,594,989	13,385,488	45,927,052	(209,501)	-1.57%	
Surplus (Deficit)	10,647	0	0	0	-	(0)	0.00%	

LANtaBus
Statement of Net Assets
September 30, 2024

CURRENT ASSETS		
Cash	\$	(6,832,417)
Accounts Receivable		195,630
Interdivisional Receivable - CT		844,476
Interdivisional Receivable -LV		1,343,328
Inventories		1,096,293
Prepaid Expenses		28,627,228
Grants Receivable		15,300,257
Total Current Assets		<u>40,574,794</u>
RESTRICTED ASSETS		
Cash		<u>10,907,808</u>
CAPITAL ASSETS		
Capital Assets Not Being Depreciated		147,970
Capital Assets Being Depreciated - Net		42,013,282
Total Capital Assets		<u>42,161,252</u>
TOTAL ASSETS	\$	<u>93,643,854</u>
CURRENT LIABILITIES		
Note Payable	\$	-
Loan Payable		-
Interdivisional Payable		-
Accounts Payable		916,476
Accrued Expenses:		-
Wages		1,244,227
Professional Fees		30,688
Other		814,873
Deferred Other Funding		41,691,199
Due To Commonwealth of PA		20,279,143
Deferred Local Grant Funding		(423,625)
Total Current Liabilities		<u>64,552,981</u>
NET ASSETS		
Invested In Capital Assets		42,174,532
Unrestricted Equity		(13,083,659)
Restricted Equity		-
Total Net Assets		<u>29,090,873</u>
TOTAL CURRENT LIABILITIES AND NET ASSETS	\$	<u>93,643,854</u>

LANtaVan October 2024 Unaudited Financial Statements

LANtaVan

October 2024 Unaudited Financial Statements

LANtaVan Income Statement Summary For the Period Ending October 31, 2024							
Revenue	Fiscal Year 2025					YTD Budget Variance	
	PTD		YTD		Annual Budget	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget		Amount	Percent
Passenger Fares	58,558	37,199	192,518	146,379	443,396	46,139	31.52%
Non-Transportation Revenues	-	-	-	-	-	-	0.00%
Local Special Fare Assistance	286,491	262,681	844,609	822,428	2,204,822	22,181	2.70%
State Reimbursements	269,780	232,193	1,020,577	882,541	2,752,584	138,036	15.64%
State Special Fare Assistance	280,448	267,832	1,261,705	1,662,573	4,260,937	(400,868)	-24.11%
Total Revenue	895,277	799,905	3,319,409	3,513,921	9,661,739	(194,512)	-5.54%

Note: Totals and percentage may not be precise due to independent rounding

Revenues - \$3,319,409

Current revenues total \$3,319,409. This represents a 5.5 percent decrease from the current budget projection of \$3,513,921. Revenue ridership has increased approximately 8.3% from the prior year period.

Passenger Revenues - \$192,518

General Public Fares (GPF) Copays - \$192,518

Current GPF Copays are 31.5 percent above the current budget projection of \$146,379. Total completed fare paying revenue trips, which includes trips performed under ADA, ARC, GMCO, GPB, HH, Lottery, NUR and PWD programs, total 50,209 trips.

Local Special Fare Assistance - \$844,609

Collectively, Local Special Fare Assistance is \$22,181 above the current budget projection of \$822,428, resulting in a 2.7 percent budget variance.

Lehigh County Area Agency on Aging (LCAAA) - \$18,307

Currently this line item represents revenue earned on ridership for Lehigh County AAA (LCAAA) sponsored clients. For those sponsored clients under 65 years of age, LCAAA pays

LANtaVan October 2024 Unaudited Financial Statements

the full fare of the trip and for those clients over 65 years of age, LCAAA pays the 15% copay while the remaining 85% is paid for by the Senior Shared Ride Lottery Program. LCAAA revenue represents a total of 3,809 completed revenue trips.

Northampton County Area Agency on Aging (NCAAA) - \$24,084

Currently this line item represents revenue earned on ridership for Northampton County AAA (NCAAA) sponsored clients. For those sponsored clients under 65 years of age, NCAAA pays the full fare of the trip and for those clients over 65 years of age, NCAAA pays the 15% copay while the remaining 85% is paid for by the Senior Shared Ride Lottery Program. NCAAA revenue represents a total of 5,035 completed revenue trips.

American with Disabilities Act (ADA) - \$788,973

This line item represents the total operating costs of the ADA program less ADA client copays. Current revenue consists of total revenue ridership of 13,935 trips, for total operating costs of \$844,061 less \$55,088 in ADA client copays.

Certification Services (CER) - \$13,244

This line item represents the cost of the LANTA sponsored transportation for potential paratransit consumers to/from their evaluations. Current revenue reflects a total of 347 trips performed, a decrease of 8.2 percent from the previous fiscal year period.

State Reimbursements - \$1,020,577

Current State Reimbursements are \$138,036 above current budget projections, resulting in a 15.6 percent budget variance.

Senior Shared Ride Lottery - \$944,321

Shared Ride revenue is representative of 33,396 completed revenue trips and full 85% reimbursement from the Senior Shared Ride (SSR) Lottery Program. SSR Lottery ridership has increased 15.4 percent when compared to the previous fiscal year period.

Persons with Disabilities (PWD) - \$76,255

PWD revenue is representative of 2,253 revenue trips and full 85% reimbursement from the Senior PWD ridership has increased 30.5 percent when compared to the previous fiscal year period.

State Special Fare Assistance - \$1,261,705

Lehigh County MATP – \$781,945

Lehigh County MATP revenue is representative of the total annual operating costs for the Lehigh County MA Program. Collectively, revenue ridership for Lehigh County MATP totals 15,365 trips. Lehigh County MATP revenue ridership is comprised of the following MATP trip types:

- MATP Under 65 – 11,096
- MATP Out of County – 110
- MATP Mileage Reimbursement – 3,975
- MATP Fixed Route Reimbursement – 184
- MATP Pass-Through – 0

Northampton County MATP - \$479,760

Northampton County MATP revenue is representative of the total annual operating costs for the Northampton County MA Program. Collectively, revenue ridership for Northampton County MATP totals 9,272 trips. Northampton County MATP revenue ridership is comprised of the following MATP trip types:

- MATP Under 65 – 5,600
- MATP Out of County – 148
- MATP Mileage Reimbursement – 3,034
- MATP Fixed Route Reimbursement – 490
- MATP Pass-Through – 0

LANtaVan October 2024 Unaudited Financial Statements

LANtaVan Income Statement Summary For the Period Ending October 31, 2024

Expenses	Fiscal Year 2025					YTD Budget Variance	
	PTD		YTD		Annual	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget	Budget	Amount	Percent
Labor	46,771	91,865	234,176	278,720	1,005,266	44,544	15.98%
Fringe Benefits	37,798	71,717	187,723	267,915	804,213	80,193	29.93%
Total Labor and Fringe Benefits	84,570	163,583	421,899	546,636	1,809,479	124,737	22.82%
Services	16,374	13,489	81,778	54,640	193,159	(27,138)	-49.67%
Fuel	81,390	83,740	349,420	352,588	1,005,861	3,168	0.90%
Tires & Tubes	-	-	-	-	-	-	0.00%
Materials & Supplies	4,440	3,655	16,031	14,249	45,000	(1,782)	-12.51%
Utilities	20,279	13,819	60,436	57,978	185,673	(2,458)	-4.24%
Casualty & Liability	1,083	1,083	4,333	4,333	13,000	-	0.00%
Taxes	9,802	8,169	39,208	32,677	97,000	(6,532)	-19.99%
Purchase of Transportation Service	773,323	765,305	3,016,302	3,002,696	8,713,643	(13,606)	-0.45%
Miscellaneous	1,370	1,475	5,164	5,332	22,700	167	3.14%
Interest	-	-	-	-	-	-	0%
Rent	71,702	72,421	284,327	289,684	871,356	5,357	1.85%
Total Expenses	1,064,334	1,126,740	4,278,899	4,360,813	12,956,871	81,914	1.88%

Note: Totals and percentage may not be precise due to independent rounding

Operating Expenditures - \$4,278,899

Collectively, operating expenditures are below current budget projections by \$81,914, a 1.9 percent budget variance.

Salaries and Wages - \$234,176

Salaries and wages are 16.0 % below the current budget projection of \$278,720. The decrease is attributable to the budget allocation.

Salaries for the Authority's Accessibility Service Specialists, Paratransit Schedulers, Executive Director, Director of Paratransit Service, Sr. Director of Finance, Controller, Finance Specialists, Sr. Director of Service Accessibility, Manager Rider Resources, Treasury Clerks, the Rider Resource Representatives are accounted for within this line item.

The Rider Resources call center staff and Rider Resources Manager salaries are allocated by call volume percentages. The percentages used for FY 2025 are as follows:

- 6.7% Carbon Transit

LANtaVan October 2024 Unaudited Financial Statements

- 33.2% LANtaBus
- 60.1% LANtaVan

The remaining staff salaries allocated to LANtaVan are equivalent to the direct time spent performing tasks related to the LANtaVan division.

Fringe Benefits - \$187,723

FICA - \$17,914

Current costs are based on the calculation of 7.65% of current salaries and wages.

Uniform - \$382

Current costs are representative of uniforms for employees of LANta's Paratransit division.

Fringe Benefits- \$169,427

Costs include the allocation of benefit costs to the LANtaVan Division for staff time to administer the paratransit program. Fringe benefits are allocated at 80% of total wages.

Collectively, fringe benefits are 29.9 percent below current budget projections.

Outside Services - \$81,778

Current costs reflect an increase of 49.7% percent over the current budget projection of \$54,640. The net increase can be attributed to the approximate \$15K in unanticipated van repairs and an increase in computer supplies.

Materials and Supplies - \$16,031

Current costs reflect an increase of 12.5 percent over the current budget projection of \$14,249.

Office Supplies - \$11,837

Current costs are representative of routine purchases of office and computer supplies, reprinting of LANtaVan applications, brochures, and offsite storage fees.

LANtaVan October 2024 Unaudited Financial Statements

Freight - \$4,193

Current costs are representative of the postage expense of LANtaVan specific items less the postage received on each online ticket purchase. Each online ticket purchase offsets the postage costs at a rate of \$1.50 per transaction. As of October 31st, LANtaVan received \$113 in prepaid postage costs from online transactions.

Fuel - \$349,420

LANTA provides Transdev with WEX fuel cards, to be used at any public gas station for fueling the vans. Current costs represent those transactions and are below the current budget projection of \$352,588, by approximately \$3K, representing a 0.9% budget variance.

Utilities - \$60,436

Collectively, utility costs reflect an overall decrease of 4.2%, an amount of approximately \$2.5K over current budget projections of \$57,978. Costs are representative of electric, heating, water and sewer costs for the Paratransit facility as well as telephone, IVR system calls for Ecolane, modem lines for the paratransit scheduling software system and cellular data usage fees for the tablets accessing Ecolane. The net increase can be attributed to the following:

- IVR – Budget projections anticipated a higher number of automated calls due to an anticipated greater number of clients moving to EcoPay.
- Telephone – The costs for internet and landline services were split during the previous fiscal year.
- Electric – Utility rates were capped during the previous fiscal year.
- Water and Sewer – Costs align with budget projections.
- Heating – Costs were below budget projections due to a lock in of energy rates and mild weather.
- Internet fees/services - The costs for internet and landline services were split during the previous fiscal year.
- Radio/Tower Infrastructure – Costs align with budget projections.

Purchased Transportation (P/T) - \$3,016,302

Collectively, P/T costs are below the current budget projection of \$3,002,696, by approximately \$14, representative of a 0.5% budget variance. The expense reflects the various components of the Purchased Transportation contract, the per trip charge, per revenue hour charge, pass-through entities, mass transit, and mileage reimbursements.

LANtaVan October 2024 Unaudited Financial Statements

Shared Ride - \$2,939,274

This line item represents expenditures for the in-county paratransit service currently operated by TransDev, LANTA's subcontractor for paratransit service plus the agreed upon fixed cost portion for FY 2025. This line item includes State Shared Ride, PwD, ADA and MATP transportation.

Pass-Through Entities - \$0

This line item represents the reimbursements to applicable Pass-Through Entities for the MATP program. Currently, no costs have been incurred.

Lehigh County Fixed Route Reimbursements - \$83

This line item represents the fixed route reimbursements for the Lehigh County MATP program. Fixed route reimbursements are currently reimbursed at a rate of \$.67 per trip.

Lehigh County Mileage Reimbursements - \$10,288

This line item represents the mileage, parking, and toll reimbursements for the Lehigh County MATP program. Mileage is currently reimbursed at an increased rate of \$.25 per mile, while parking and tolls are based on the actual costs. Lehigh County MATP mileage reimbursement trips total 3,975.

Northampton County Fixed Route Reimbursements - \$323

This line item represents the fixed route reimbursements for the Northampton County MATP program. Fixed route reimbursements are currently reimbursed at a rate of \$.67 per trip. Northampton County MATP fixed route reimbursement trips total 490.

Northampton County Mileage Reimbursements - \$8,638

This line item represents the mileage, parking, and toll reimbursements for the Northampton County MATP program. Mileage is currently reimbursed at an increased rate of \$.25 per mile, while parking and tolls are based on the actual costs. Northampton County MATP mileage reimbursement trips total 3,034

Northampton County Mass Transit Reimbursements - \$240

This line item represents the mass transit reimbursements for the Northampton County MATP program. Mass Transit reimbursements represent the cost of the tickets given to eligible clients and the costs of the taxi services needed to accommodate transportation when the fixed route service is not available during their time of need for transportation services.

LANtaVan October 2024 Unaudited Financial Statements

MA Out of County (MA OOC) Lehigh and Northampton - \$57,456

This line item represents expenditures for the MATP premium transportation. MATP premium transportation represents medical transportation outside of Lehigh and Northampton counties. Total MA OOC completed revenue trips of 258 have decreased 75.7% when compared to the prior fiscal year period.

Miscellaneous - \$5,164

The "Miscellaneous" line item is used to properly classify paratransit related expenditures which, under NTD reporting, cannot be included in any other expense line item. Current costs have now aligned with current budget projections.

Dues and Subscriptions - \$4,479

Training and Travel - \$686

Leases - \$284,327

Per the terms of the Purchased Transportation contract, LANTA is to provide a facility to be used by TransDev. LANTA is responsible for the lease payment of the paratransit facility. Current costs are below budget projections by approximately \$5.4K, representing a 1.8% budget variance.

LANtaVan October 2024 Unaudited Financial Statements

LANtaVan
Income Statement Summary
For the Period Ending October 31, 2024

	Fiscal Year 2025					YTD Budget Variance	
	PTD		YTD		Annual Budget	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget		Amount	Percent
Subsidy							
State Subsidy	-	-	-	-	76,638	-	0.00%
Total Subsidy	-	-	-	-	76,638	-	-
Surplus (Deficit)	(169,057)	(326,834)	(959,490)	(846,892)	(3,218,494)	112,598	-13.30%

Note: Totals and percentage may not be precise due to independent rounding

Subsidy - \$0

The year-to-date deficit recorded on LANtaVan totals \$959,490. This represents a 13.3 percent increase from the current budget projection of \$846,892.

LANtaVan October 2024 Unaudited Financial Statements

Revenue and Expense Detail – By Program

LANtaVan
October 31, 2024

	ADA	SRR/PWD	MATP	Total
Salaries & Wages	\$ 43,406.38	\$ 114,027.79	\$ 76,742.22	\$ 234,176.39
Other Paid Absences	3,472.51	9,122.22	6,139.38	18,734.11
Fringe Benefits	31,323.30	82,285.77	55,379.42	168,988.49
Services	15,559.84	40,875.42	25,343.19	81,778.45
Materials & Supplies	2,971.42	7,805.87	5,253.46	16,030.75
Fuel	64,767.63	170,143.43	114,508.65	349,419.71
Utilities	11,202.19	29,427.94	19,805.40	60,435.53
Insurances	803.21	2,110.03	1,420.08	4,333.32
Taxes	7,267.58	19,091.81	12,849.04	39,208.43
Purchased Transportation	609,161.20	1,600,255.76	787,313.11	2,996,730.07
MA Reimbursements			19,572.15	19,572.15
Miscellaneous Expense	1,423.86	3,740.45	-	5,164.31
Leases	52,702.19	138,447.71	93,177.16	284,327.06
Total Expenditures	844,061.31	2,217,334.20	1,217,503.26	\$ 4,278,898.77
Passenger Fares	55,088.00	137,510.10	-	\$ 192,598.10
Program Reimbursements				
Lottery - Shared Ride		944,321.25		944,321.25
Lottery - PWD		76,255.35		76,255.35
Area Agency on Aging		42,391.25		42,391.25
MATP - Lehigh County		25,862.50	756,082.34	781,944.84
MATP - Northampton County		18,258.96	461,421.07	479,680.03
Total Program Reimbursements	-	1,107,089.31	1,217,503.26	\$ 2,324,592.72
Gross Surplus/(Deficit)	(788,973.31)	(972,734.79)	-	\$ (1,761,708.10)
Subsidy				
State Operating Assistance - CER		13,244.45		\$ 13,244.45
ADA - Federal/State/Local	315,589.32			315,589.32
ADA - PM	473,383.99			473,383.99
State Operating Assistance - Reserves	-	-	-	-
Total Subsidy by Program	788,973.31	13,244.45	-	\$ 802,217.76
Surplus/(Deficit)	-	(959,490.34)	-	(959,490.34)
Total Trips	13,935	36,607	24,637	
Avg Cost per Trip	\$ 60.57	\$ 60.57	\$ 49.42	
Avg Passenger Revenue per Trip	\$ 3.95	\$ 34.00		
Avg Subsidy per Trip	\$ 56.62	\$ 0.36		

Note: Totals and percentage may not be precise due to independent rounding

LANtaVan
Income Statement Summary
For the Period Ending October 31, 2024

	Fiscal Year 2025				Annual Budget	YTD Budget Variance	
	PTD		YTD			Favorable (Unfavorable) Amount	Percent
	Actual	Budget	Actual	Budget			
Revenue							
Passenger Fares	58,558	37,199	192,518	146,379	443,396	46,139	31.52%
Non-Transportation Revenues	-	-	-	-	-	-	0.00%
Local Special Fare Assistance	286,491	262,681	844,609	822,428	2,204,822	22,181	2.70%
State Reimbursements	269,780	232,193	1,020,577	882,541	2,752,584	138,036	15.64%
State Special Fare Assistance	280,448	267,832	1,261,705	1,662,573	4,260,937	(400,868)	-24.11%
Total Revenue	895,277	799,905	3,319,409	3,513,921	9,661,739	(194,512)	-5.54%
Expenses							
Labor	46,771	91,865	234,176	278,720	1,005,266	44,544	15.98%
Fringe Benefits	37,798	71,717	187,723	267,915	804,213	80,193	29.93%
Total Labor and Fringe Benefits	84,570	163,583	421,899	546,636	1,809,479	124,737	22.82%
Services	16,374	13,489	81,778	54,640	193,159	(27,138)	-49.67%
Fuel	81,390	83,740	349,420	352,588	1,005,861	3,168	0.90%
Tires & Tubes	-	-	-	-	-	-	0.00%
Materials & Supplies	4,440	3,655	16,031	14,249	45,000	(1,782)	-12.51%
Utilities	20,279	13,819	60,436	57,978	185,673	(2,458)	-4.24%
Casualty & Liability	1,083	1,083	4,333	4,333	13,000	-	0.00%
Taxes	9,802	8,169	39,208	32,677	97,000	(6,532)	-19.99%
Purchase of Transportation Service	773,323	765,305	3,016,302	3,002,696	8,713,643	(13,606)	-0.45%
Miscellaneous	1,370	1,475	5,164	5,332	22,700	167	3.14%
Interest	-	-	-	-	-	-	0%
Rent	71,702	72,421	284,327	289,684	871,356	5,357	1.85%
Total Expenses	1,064,334	1,126,740	4,278,899	4,360,813	12,956,871	81,914	1.88%
Gross Surplus (Deficit)	(169,057)	(326,834)	(959,490)	(846,892)	(3,295,132)	(112,598)	13.30%
Subsidy							
State Subsidy	-	-	-	-	76,638	-	0.00%
Total Subsidy	-	-	-	-	76,638	-	-
Surplus (Deficit)	(169,057)	(326,834)	(959,490)	(846,892)	(3,218,494)	112,598	-13.30%

LANtaVan
Statement of Net Assets
October 31, 2024

CURRENT ASSETS

Cash	\$ -
Accounts Receivable	687,844
Interdivisional Receivable	-
Inventories	
Prepaid Expenses	67,102
Grants Receivable	921,050
Total Current Assets	<u>1,675,997</u>

TOTAL ASSETS \$ 1,675,997

CURRENT LIABILITIES

Note Payable	\$ -
Loan Payable	-
Interdivisional Payable	1,343,328
Accounts Payable	382,800
Accrued Expenses:	842,945
Deferred Revenue	66,414
Total Current Liabilities	<u>2,635,487</u>

NET ASSETS

Unrestricted Equity	(959,490)
Restricted Equity	-
Total Net Assets	<u>(959,490)</u>

TOTAL CURRENT LIABILITIES AND NET ASSETS \$ 1,675,997

Carbon Transit October 2024 Unaudited Financial Statements

Carbon Transit
October 2024 Unaudited Financial Statements

Carbon Transit Income Statement Summary For the Period Ending October 31, 2024							
Revenue	Fiscal Year 2025					YTD Budget Variance	
	PTD		YTD		Annual	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget	Budget	Amount	Percent
Passenger Fares	3,413	1,383	12,040	10,774	39,531	1,265	11.74%
Non-Transportation Revenues	161	-	1,543	-	-	1,543	0.00%
Local Special Fare Assistance	15,556	2,077	63,481	8,697	112,175	54,784	629.92%
State Reimbursements	26,541	27,744	99,986	105,469	298,582	(5,484)	-5.20%
State Special Fare Assistance	85,485	125,629	320,277	485,115	1,385,161	(164,839)	-33.98%
Total Revenue	131,156	156,833	497,326	610,056	1,835,449	(112,730)	-18.48%

Note: Totals and percentage may not be precise due to independent rounding

Revenues - \$497,326

Year-to-date revenues total \$497,326. This represents an 18.5 percent decrease from the current budget projection of \$610,056.

Passenger Revenues - \$12,040

Collectively, annual passenger revenues, which include fixed route fares and paratransit passenger copays, are above current budget projections by 11.7 percent.

General Public Fares (GPF) Copays -\$10,699

Year-to-date completed fare paying revenue trips, which includes trips performed under ADA, GMCO, GPB, Lottery and PWD programs, total 6,284 trips.

General Public Fares (GPF) Fixed Route -\$1,207

GPF Fixed Route revenue is representative of fares collected for the Fixed Route Service in Carbon. As of October 31st, 5,387 trips have been provided. There was an increase in ridership for the month of October due to the Fall Foliage Shuttle.

Local Special Fare Assistance - \$63,481

Carbon County Area Agency on Aging (AAA) - \$6,771

Carbon County Area Agency on Aging revenue is below current budget projections by 22.1 percent. AAA ridership has decreased 26.9% when compared to the previous fiscal year period. AAA revenue represents a total of 2,025 completed revenue trips.

American with Disabilities Act (ADA) - \$56,710

This line item represents the annual operating costs of the ADA program less ADA client copays. Current revenue consists of 684 completed trips, with total operating costs of \$58,830 less \$2,120 in ADA client copays.

State Reimbursements - \$99,986

Collectively, state reimbursement revenue fell short of current budget projections by approximately \$5.5K, a 5.2 percent budget variance.

Shared Ride Lottery - \$83,732

Shared Ride revenue is representative of 3,263 completed revenue trips and full 85% reimbursement from the Senior Shared Ride (SSR) Lottery Program. SSR Lottery revenue is 15.9% below the current budget projection of \$99,618. SSR ridership has decreased 16.1% when compared to the previous fiscal year period.

Persons with Disabilities (PWD) - \$16,254

PWD revenue is representative of 585 revenue trips and full 85% reimbursement from the Senior Shared Ride Lottery Program. PWD revenue is 177.8% above the current budget projection of \$5,851. PWD ridership has increased 165.9% when compared to the previous fiscal year period.

State Special Fare Assistance - \$320,277

Carbon County MATP

MATP revenue is representative of the total operating costs of the program. Currently MATP revenue is 33.9% below the current budget projection of \$485,115. Revenue ridership for MATP consists of 3,834 trips and ridership has increased 1.9% when compared to the

Carbon Transit October 2024 Unaudited Financial Statements

previous fiscal year period. Revenue ridership is comprised of the following MATP trip types:

- MATP Under 65 – 1,752
- MATP Out of County – 1,174
- MATP Mileage Reimbursement – 908
- MATP Pass-through - 0

Carbon Transit October 2024 Unaudited Financial Statements

Carbon Transit Income Statement Summary For the Period Ending October 31, 2024

Expenses	Fiscal Year 2025					YTD Budget Variance	
	PTD		YTD		Annual	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget	Budget	Amount	Percent
Labor	23,102	35,113	75,567	101,162	349,808	25,596	25.30%
Fringe Benefits	18,482	28,090	60,453	80,929	279,846	20,476	25.30%
Total Labor and Fringe Benefits	41,584	63,203	136,020	182,092	629,654	46,072	25.30%
Services	2,025	2,082	8,139	8,430	26,226	290	3.44%
Fuel	17,010	22,472	49,067	91,000	227,872	41,933	46.08%
Tires & Tubes	-	-	-	-	-	-	0.00%
Materials & Supplies	722	756	5,653	4,854	19,000	(799)	-16.46%
Utilities	2,827	3,655	8,726	14,299	44,135	5,573	38.98%
Casualty & Liability	-	-	-	-	-	-	0.00%
Taxes	-	-	-	-	-	-	0.00%
Purchase of Transportation Service	157,040	185,002	577,748	730,297	2,030,380	152,549	20.89%
Miscellaneous	29	19	109	76	225	(33)	0.00%
Interest	-	-	-	-	-	-	0.00%
Leases & Rentals	4,160	4,454	16,640	17,816	53,491	1,176	6.60%
Total Expenses	225,396	281,642	802,101	1,048,863	3,030,983	246,762	23.53%

Note: Totals and percentage may not be precise due to independent rounding

Operating Expenditures - \$802,101

Collectively, operating expenditures are below current budget projections by \$246,762, a 23.5 percent budget variance.

Salaries and Wages - \$75,567

Salaries and wages are 25.3 % below the current budget projection of \$101,162. The decrease is attributable to the budget allocation.

Salaries for the Authority's Accessibility Service Specialists, Paratransit Schedulers, Executive Director, Director of Paratransit Service, Sr. Director of Finance, Controller, Finance Specialists, Sr. Director of Service Accessibility, Manager Rider Resources, Treasury Clerks, the Rider Resource Representatives are accounted for within this line item.

The Rider Resources call center staff and Rider Resources Manager salaries are allocated by call volume percentages. The percentages used for FY 2025 are as follows:

- 6.7% Carbon Transit
- 33.2% LANtaBus

Carbon Transit October 2024 Unaudited Financial Statements

- 60.1% LANtaVan

The remaining staff salaries allocated to Carbon Transit are equivalent to the direct time spent performing tasks related to the Carbon Transit Division.

Fringe Benefits - \$60,453

FICA - \$5,781

Costs are based on the calculation of 7.65% of current salaries and wages.

Fringe Benefits- \$54,673

Costs include the allocation of benefit costs to the Carbon Transit Division for staff time to administer both the fixed route and paratransit programs. Fringe benefits are allocated at 80% of total wages.

Collectively, fringe benefits are 20.6% below current budget projections.

Outside Services - \$8,139

Current costs reflect a decrease of 3.4% below the current budget projection of \$8,430. The net decrease can be attributed to the following:

- Auditing Fees – Current costs are representative of Carbon’s allocation of FY2025 auditing services which have increased 3% from the previous fiscal year.
- Banking – Current costs include the fees associated with banking transactions relating to Carbon Transit operations.
- Online Sales - This line item includes the fees associated with online sales transactions for ticket purchases and EcoPay balance replenishments via the current online platform, Square Inc. Costs have exceeded the current budget projection due to clients moving to the EcoPay option.

Fuel - \$49,067

LANTA provides Transdev with WEX fuel cards, to be used at any public gas station for fueling the vans. Current costs represent those transactions and are below current budget projections by a 46.1% budget variance.

Materials and Supplies - \$5,653

Current costs reflect an increase of 16.5% when compared to the current budget projection of \$4,854. The increase is attributable to the printing of bus schedules for fixed route services in Carbon and van maintenance parts and supplies.

Office Supplies - \$2,194

Current costs are representative of routine purchases for office and computer supplies, reprinting of Carbon Transit applications, brochures, and offsite storage fees.

Postage - \$548

Current costs are representative of the postage expense of Carbon Transit specific items less the postage received on each online ticket purchase. Each online ticket purchase offsets the postage costs at a rate of \$1.50 per transaction. As of October 31st, Carbon Transit received \$47 in prepaid postage costs from online transactions.

Bus Schedules - \$1,119

Current costs are representative of the purchase of Carbon Transit bus schedules. FY2025 budget did not anticipate any costs for this line item.

Van Parts and Supplies - \$1,792

Current costs are representative of r purchases for van maintenance parts and supplies. FY2025 budget did not anticipate any costs for this line item.

Utilities - \$8,726

Collectively, current utility costs reflect an overall decrease of 38.9%, an amount of \$5,573 below the current budget projection of \$14,299. Costs are representative of electric and heating costs for the Nesquehoning Office as well as telephone, IVR system calls for Ecolane, modem lines for the paratransit scheduling software system and cellular data usage fees for the tablets accessing Ecolane. The net decrease can be attributed to the following:

- IVR – Although there was an increase in the number of automated calls, the increase was not significant enough to move the billing above the minimum monthly call threshold.
- Telephone – The costs for internet and landline services were split during the previous fiscal year.

Carbon Transit October 2024 Unaudited Financial Statements

- Electric – Utility rates were capped during the previous fiscal year.
- Water and Sewer – Current costs are representative of water service; no accrual was made for sewer fees due to a possible credit owed.
- Heating – Costs are below budget projections due to mild weather.
- Internet fees - The costs for internet and landline services were split during the previous fiscal year.

Purchased Transportation (P/T) - \$577,748

Collectively, P/T costs are below the current budget projection of \$730,297, by 20.9%. The net decrease is attributed to a decrease in revenue ridership, along with the collaboration between LANTA, specifically the Paratransit Department and the Department of Human Services to ensure that clients are receiving the proper services.

Shared Ride - \$464,134

This line item represents expenditures for the in-county paratransit service currently operated by TransDev, LANTA's subcontractor for Carbon Transit service plus the agreed upon fixed cost portion for FY 2025. This line item includes State Shared Ride, PwD, ADA and MATP transportation. Current costs are below the current budget projection of \$471,963, by 1.7%.

Mileage Reimbursements - \$5,165

This line item represents the mileage, parking, and toll reimbursements for the MATP program. Mileage is currently reimbursed at an increased rate of \$.25 per mile, while parking and tolls are based on the actual costs. Current actual costs are below the current budget projection of \$8,735, by 40.9%. MATP mileage reimbursement trips total 908; an 18.9% decrease when compared to the previous fiscal year period.

Pass-Through Entity - CLIU - \$0

No costs to report currently.

MA Out of County (MA OOC) - \$108,450

This line item represents expenditures for the MATP premium transportation. MATP premium transportation represents medical transportation outside of Carbon County. Costs are below the current budget projection of \$249,599, by 56.6%. Total MA OOC

Carbon Transit October 2024 Unaudited Financial Statements

completed revenue trips of 1,174 have increased 24.4% when compared to the prior fiscal year period. Costs for the MATP OOC service have decreased due to the OOC trips being performed by YourWay Taxi Service.

Miscellaneous - \$109

The "Miscellaneous" line item is used to properly classify paratransit related expenditures which, under NTD reporting, cannot be included in any other expense line item.

Dues and Subscriptions - \$109

Current costs have exceeded the current budget projection of \$76, by 42.8%. The increase is attributable to additional subscription services relating to online security monitoring.

Leases - \$16,640

Current costs are below current budget projections by 6.6%. This line item represents the total costs for the Nesquehoning Lease and the allocation of rent to Carbon Transit for the Rider Resources Center.

Carbon Transit October 2024 Unaudited Financial Statements

Carbon Transit Income Statement Summary For the Period Ending October 31, 2024

	Fiscal Year 2025					YTD Budget Variance	
	PTD		YTD		Annual Budget	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget		Amount	Percent
Subsidy							
Local Subsidy	4,238	4,238	16,952	16,952	50,859	-	0.00%
State Subsidy	32,670	35,658	77,423	142,632	339,060	65,209	45.72%
Total Subsidy	36,908	39,896	94,375	159,584	389,919	65,209	40.86%
Surplus (Deficit)	(57,332)	(84,914)	(210,401)	(279,223)	(805,615)	68,822	-24.65%

Note: Totals and percentage may not be precise due to independent rounding

Subsidy - \$94,375

The year-to-date deficit recorded on Carbon Transit totals \$210,401. This represents a 24.7 percent decrease from the current year's budget projection of \$279,223. Current total subsidies equal the amount of the deficit for Fixed Route and the ADA program.

Local Subsidy - \$16,952

Current amount represents 4/12th of the annual general operating assistance revenues received from Carbon County.

State Subsidy - \$77,423

Th current amount represents the amount of state operating assistance needed to fund the operating deficit for fixed route operations.

Carbon Transit October 2024 Unaudited Financial Statements

Revenue and Expense Detail – By Program

Carbon Transit
October 31, 2024

	Fixed Route	ADA	SRR/PWD	MATP	Total
Salaries & Wages	\$ 3,489.21	\$ 5,893.02	\$ 33,152.53	\$ 33,031.92	\$ 75,566.68
Fringes	2,791.38	4,714.41	26,522.03	26,425.54	60,453.36
Services - General Admin	12.19	682.50	3,839.58	3,487.03	8,021.30
Services - Maintenance	-	9.67	54.34	500.03	564.04
Materials & Supplies	1,163.99	366.99	2,064.58	1,611.18	5,206.74
Fuel	186.98	3,996.38	22,482.58	22,400.78	49,066.72
Utilities	25.93	711.28	4,001.48	3,986.92	8,725.61
Purchased Transportation	86,538.53	41,100.44	231,220.04	213,724.82	572,583.83
Mileage Reimbursement	-	-	-	5,164.55	5,164.55
Miscellaneous Expense	-	8.88	49.93	49.75	108.56
Interest Expense	-	-	-	-	-
Leases	166.36	1,346.86	7,577.07	7,549.51	16,639.80
Total Expenditures	94,374.57	58,830.43	330,964.16	317,932.03	\$ 802,101.19
Passenger Fares	1,207.20	2,120.40	8,712.14	-	\$ 12,039.74
Program Reimbursements					
Lottery - Shared Ride			83,731.80		\$ 83,731.80
Lottery - PWD			16,253.70		16,253.70
MATP			2,344.80	317,932.03	320,276.83
Area Agency on Aging			6,771.10		6,771.10
ADA		56,710.03			56,710.03
Investment Income	1,542.55				1,542.55
Total Program Reimbursements	1,542.55	56,710.03	109,101.40	317,932.03	\$ 485,286.01
Gross Surplus/(Deficit)	(91,624.82)	-	(213,150.62)	-	(304,775.44)
Subsidy					
Local Operating Assistance	16,952.00			-	\$ 16,952.00
State Operating Assistance - CT	74,672.82	-			74,672.82
State Operating Assistance - Reserves		-			-
Federal Operating Assistance - ADA					-
Total Subsidy by Program	91,624.82	-	-	-	\$ 91,624.82
Surplus/(Deficit)	-	-	(213,150.62)	-	(213,150.62)
Total Trips		684	3,848	3,834	
Avg Cost per Trip	\$	86.01	\$	82.92	
Avg Passenger Revenue per Trip	\$	3.10	\$	82.92	
Avg Subsidy per Trip	\$	-	\$	-	

Note: Totals and percentage may not be precise due to independent rounding

Carbon Transit
Income Statement Summary
For the Period Ending October 31, 2024

	Fiscal Year 2025				YTD Budget Variance	
	PTD		YTD		Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget	Amount	Percent
Revenue						
Passenger Fares	3,413	1,383	12,040	10,774	1,265	11.74%
Non-Transportation Revenues	161	-	1,543	-	1,543	0.00%
Local Special Fare Assistance	15,556	2,077	63,481	8,697	54,784	629.92%
State Reimbursements	26,541	27,744	99,986	105,469	(5,484)	-5.20%
State Special Fare Assistance	85,485	125,629	320,277	485,115	(164,839)	-33.98%
Total Revenue	131,156	156,833	497,326	610,056	(112,730)	-18.48%
Expenses						
Labor	23,102	35,113	75,567	101,162	25,596	25.30%
Fringe Benefits	18,482	28,090	60,453	80,929	20,476	25.30%
Total Labor and Fringe Benefits	41,584	63,203	136,020	182,092	46,072	25.30%
Services	2,025	2,082	8,139	8,430	290	3.44%
Fuel	17,010	22,472	49,067	91,000	41,933	46.08%
Tires & Tubes	-	-	-	-	-	0.00%
Materials & Supplies	722	756	5,653	4,854	(799)	-16.46%
Utilities	2,827	3,655	8,726	14,299	5,573	38.98%
Casualty & Liability	-	-	-	-	-	0.00%
Taxes	-	-	-	-	-	0.00%
Purchase of Transportation Service	157,040	185,002	577,748	730,297	152,549	20.89%
Miscellaneous	29	19	109	76	(33)	0.00%
Interest	-	-	-	-	-	0.00%
Leases & Rentals	4,160	4,454	16,640	17,816	1,176	6.60%
Total Expenses	225,396	281,642	802,101	1,048,863	246,762	23.53%
Gross Surplus (Deficit)	(94,240)	(124,810)	(304,775)	(438,807)	134,031	30.54%
Subsidy						
Local Subsidy	4,238	4,238	16,952	16,952	50,859	0.00%
State Subsidy	32,670	35,658	77,423	142,632	65,209	45.72%
Total Subsidy	36,908	39,896	94,375	159,584	65,209	40.86%
Surplus (Deficit)	(57,332)	(84,914)	(210,401)	(279,223)	68,822	-24.65%

Carbon Transit
Statement of Net Assets
October 31, 2024

CURRENT ASSETS

Cash	\$	52,715
Accounts Receivable		(319,103)
Interdivisional Receivable		
Due From Carbon County		26,285
Prepaid Expenses		109,113
Grants Receivable		1,092,824
Total Current Assets		961,834

TOTAL ASSETS	\$	961,834
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CURRENT LIABILITIES

Note Payable	\$	-
Loan Payable		-
Interdivisional Payable		1,055,411
Due to the Commonwealth		-
Accounts Payable		63,310
Accrued Expenses		202,063
Deferred Revenue		107,488
Total Current Liabilities		1,428,273

NET ASSETS

Unrestricted Equity		(466,440)
Restricted Equity		-
Total Net Assets		(466,440)

TOTAL CURRENT LIABILITIES AND NET ASSETS	\$	961,834
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**LANTA
NON-UNION EMPLOYEES' PENSION PLAN
WORKSHEET FOR 2025 MMO**

1. TOTAL ANNUAL PAYROLL (W-2 payroll for 2024)	\$ 5,535,022
2. TOTAL NORMAL COST PERCENTAGE	8.28%
3. TOTAL NORMAL COST (Item 1 x Item 2)	\$ 458,300
4. TOTAL AMORTIZATION REQUIREMENT	\$ 23,239
5. TOTAL ADMINISTRATIVE EXPENSES (Estimated based on recent experience)	\$ 21,736
6. TOTAL FINANCIAL REQUIREMENTS (Item 3 + Item 4 + Item 5)	\$ 503,275
7. TOTAL MEMBER CONTRIBUTIONS (Member Contribution Rate x Item 1)	\$ 185,659
8. FUNDING ADJUSTMENT	\$ 0
9. MINIMUM MUNICIPAL OBLIGATION (Item 6 - Item 7 - Item 8)	\$ 317,615

Signature of Chief Administrative Officer

Date Certified to Governing Body

Note: The 2025 Minimum Municipal Obligation is based on the most recent Actuarial Valuation Report on January 1, 2023.

**LANTA
UNION EMPLOYEES' PENSION PLAN
WORKSHEET FOR 2025 MMO**

1. TOTAL ANNUAL PAYROLL (W-2 payroll for 2024)	\$ 17,621,300
2. TOTAL NORMAL COST PERCENTAGE	9.64%
3. TOTAL NORMAL COST (Item 1 x Item 2)	\$ 1,698,693
4. TOTAL AMORTIZATION REQUIREMENT	\$ 665,813*
5. TOTAL ADMINISTRATIVE EXPENSES (Estimated based on recent experience)	\$ 34,499
6. TOTAL FINANCIAL REQUIREMENTS (Item 3 + Item 4 + Item 5)	\$ 2,399,005
7. TOTAL MEMBER CONTRIBUTIONS (Member Contribution Rate x Item 1)	\$ 792,959
8. FUNDING ADJUSTMENT	\$ 0
9. MINIMUM MUNICIPAL OBLIGATION (Item 6 - Item 7 - Item 8)	\$ 1,606,047

Signature of Chief Administrative Officer

Date Certified to Governing Body

Note: The 2025 Minimum Municipal Obligation is based on the most recent Actuarial Valuation Report on January 1, 2023.

***This amount differs from the amortization amount in the 1/1/2023 Actuarial Valuation Report due to the 1/1/2009 Experience (Gain)/Loss base becoming fully amortized.**

Administration & Safety Committee Dashboard

December 3, 2024

LANTA employees count as of 11/19/2024 below.

Union Employees	Count	Percentage
Male	166	69.16%
Female	74	30.84%
Total	240	100%
Non-Union Employees		
Male	38	49.35%
Female	39	50.65%
Total	77	100%
All LANTA Employees		
Male	204	64.35%
Female	113	35.65%
Total	317	100%

Open Positions: Currently LANTA has the following open positions:

- Treasury Clerk (1)
- Finance Specialist – Payroll (1)
- Operations Supervisor (1)
- Bus Operator TBD

Internal Training Update: List of internal trainings that were completed in October 2024:

- New employee training Operations and Maintenance – 0
- Recertifications –9
- Retraining – 1
- Ride-Alongs – 20
- Endorsement Trainings – 1
- Safety Meetings - 19 classes

December 3, 2024

FY2025 LANtaVan Vehicle Acquisition Summary

To acquire new replacement vehicles for the LANtaVan Shared Ride system, LANTA continues to participate in a statewide, multi-agency RFP process for paratransit vehicles. This most recent procurement was led South Central Transit Authority of Lancaster, Pa., with assistance of developing, reviewing and recommending award by the review committee consisting of several representatives from throughout the State, including LANTA. This process is designed to provide safe, reliable, and competitively priced units for all agencies to purchase from the state contract without the burden of developing their own specs and going through the bidding process. LANTA has purchased our para-transit vehicles in this fashion for over 15 years.

LANTA intends to purchase up to fifteen (15) model year 2025 Ford E-450 vehicles with a Phoenix chassis 14,500-pound GVW. These vehicles will replace 2018 Chevy vans.

These vehicles that we intent to acquire have V-8 gas engines, automatic transmissions, Braun wheelchair lifts with a 1,000-pound capacity, full wheelchair securement systems, fire suppression system and are quite similar to the most recent deliveries of LANtaVan vehicles, Delivery of these vehicles is tentatively scheduled for Spring 2026.

The effective date of the contract is April 1, 2020, expiring March 31, 2025.

Pricing:

Vehicle	Vendor	Price Each	Extended Cost
Ford – E-450 Para- Transit Van	Coach & Equipment	\$ 131,206	\$ 1,968,090

Additionally, the required Pre-award Buy America Audit, Vehicle online inspections as well as the Post-Delivery Audit will be done by Transit Resource Center (TRC) at a total cost of \$9,725.

The Grand total for this purchase is \$1,977,815 and will be funded through PENNDOT Grants.

Recommendation: Pending the completion, and receipt, of the required pre-award Buy America audit conducted by TRC, it is recommended that LANTA’s purchase order for up to fifteen (15) vehicles for fleet replacement be awarded to Coach and Equipment Bus Sales, Inc. of Penn Yan, NY be approved.



Lehigh and Northampton Transportation Authority

Date: December 3, 2024
To: LANTA Board of Directors
From: Brendan Cotter, Sr. Director, Service Support & Planning
Subject: In-Ground Scissor Style Bus Lift

LANTA released a Request for Proposal (RFP) for the purchase and installation of an in-ground scissor style bus lift to be added at our 1060 Lehigh Street office on October 21, 2024, with a response deadline of November 21, 2024. Submissions were received from two (2) vendors that provided proposals for the items requested. Contractors that submitted proposals include Technology International, Inc., and Alan Tye & Associates.

Following a comprehensive review of the RFP submissions, proposals were scored by different criteria by a committee headed by LANTA's Director of Maintenance. Each proposal was scored on the following criteria: Compliance with Technical Specifications, Price and cost-effectiveness, Vendor's experience and track record, Delivery timeline and implementation schedule, Warranty terms and post-installation support options and Reliability data (cost of maintenance per year, amount of time between unit preventive maintenance). Upon scoring by the committee, Alan Tye & Associates was deemed the best proposal submitted. The cost of their proposal was \$324,533. Upon execution of contract this vendor will be formally awarded. Project will be funded through a grant from the Pennsylvania Department of Transportation (PennDOT) and through matching funds from Lehigh and Northampton Counties.

It is the committee and staff's recommendation to award the contract to Alan Tye & Associates.

SAFETY REPORT

July - September 2024

Collision/Incident Performance Report	Total Property Damage			Injuries	
	Major	Non-Major	Total	# Resulting in Minor Personal Injuries	# Resulting in More than Minor Personal Injuries
Chargeable Vehicle Collisions	16	6	22	0	0
Non-Chargeable Vehicle Collisions	27	1	28	0	1
Total	43	7	50	0	1
Chargeable Non-Collision Incidents	0	0	0	0	0
Non-Chargeable Non-Collision Incidents	1	2	3	2	1
Total	1	2	3	2	1
	Current Q	Benchmark	Previous Per		
Vehicle Miles	1,183,290				
Veh Miles between Collisions	23,666	15,500	25,275		
Veh Miles between Chargeable Collisions	53,786	31,000	48,608		

Workplace Injury Reports	Lost Time				Total
	None	Less than 7 days	7-21 Days	More than 21 Days	
Workers' Compensation Reports	6	2	1	3	12
Employee Work Hours for Period	146,597				
Work Hours per Occurrence	24,433	73,299	146,597	48,866	12,216
Previous Quarter (October - December 2023)	36,895	110,684	N/A	83,013	20,754

Type of injury	Count	Percentage
Twisting, bending, pushing, pulling or fall	4	33.33%
Cut/puncture	2	16.67%
Machinery/Tool Handling	2	16.67%
Bus accident	1	8.33%
Miscellaneous (Eye, assault, malfunction)	3	25.00%
Total	12	100



Summary

Syncretic handled 1134 LANTA support and project tickets in 2024 (through 11/17/2024). For LANTA, we are monitoring and maintaining 16 Windows servers, 8 camera servers, 8 firewalls, 22 wireless access points, approximately 169 workstations, and LANTA’s Microsoft Office 365 Tenant. We are also monitoring the Internet at each location and the VPN tunnels between all the sites.

Completed in 2024:

- BTC Renovation with Ticket Booth, wireless install and Cameras
- EITC Ticket Booth Conversion from TransBridge, BrighSign install, and wireless install
- AssetWorks Servers, Tablets, Label Printer
- Finance Department New Workstations Setup
- Conducted Cyber Awareness Training
- Participated on CRM replacement research and testing
- Setup Oil Tank Communications
- Participated on App Tracker Disaster Recovery Test
- Replaced 14 Customer Service Workstations at Rider Resource
- Conducted Door Security Research
- Participated on Masabi Fare Collection Project
- Worked on Budget for Camera Refresh
- New Access Points at 12th Street for FRITS project
- Rolled out Mobile Device Management for Tablets for Shared Ride.
- Created Scope for LANTA Safety Tracking Application Scope
- Worked on organizing Avigilon camera access via Unity Cloud app

Here are some of our weekly and monthly activities:

- Network monitoring for security threats and monitoring for equipment health and welfare
- Backup System monitoring, remediation, and restoration for both email and server files
- Support for RingCentral phone system, extension changes, call recording access, and customer service call routing.
- Weekly patching of Windows servers and computers (Windows OS, Hardware Firmware & BIOS Updates).
- Monthly patching of network devices: firewalls, wireless access points, and switches
- Monthly update meetings to review progress, outstanding issues, and future initiatives
- Website support
- Software licensing management

In progress and 2025 initiatives:

- Camera and Workstation Budget and Refresh
- ATC Renovation Project
- Active Directory Sync: O365 and internal AD
- Remove All Folder Redirection
- Masabi Farebox Replacement Project
- Upgrade OS on Virtual Servers nearing end of support
- CRM Roll-out