

State of Florida



## Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

### -M-E-M-O-R-A-N-D-U-M-

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**DATE:** June 19, 2025

**TO:** Office of Commission Clerk (Teitzman)

**FROM:** Office of Industry Development and Market Analysis (Williams, Fogleman)<sup>CH</sup>  
Office of the General Counsel (Imig, Augspurger, Harper) <sup>AEH</sup>

**RE:** Docket No. 20250062-TP – Commission approval of Florida Telecommunications Relay, Inc.'s fiscal year 2025/2026 proposed budget.

**AGENDA:** 07/01/25 – Regular Agenda – Interested Persons May Participate

**COMMISSIONERS ASSIGNED:** All Commissioners

**PREHEARING OFFICER:** Clark

**CRITICAL DATES:** None

**SPECIAL INSTRUCTIONS:** Anticipate the need for sign language interpreters and assisted listening devices. Please place near the beginning of the agenda to reduce interpreter costs.

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### Case Background

The Telecommunications Access System Act of 1991 (TASA) established a statewide telecommunications relay system. TASA provides that the Florida Public Service Commission (Commission) shall establish, implement, promote, and oversee the administration of the statewide telecommunications access system to provide access to telecommunications relay services by persons who are deaf, hard of hearing, or speech impaired. TASA provides for the purchase and distribution of specialized telecommunications devices as defined in Chapter 427, Florida Statutes (F.S.). In addition, Chapter 427, F.S. requires that the system provide telecommunications service for deaf or hard of hearing persons that is functionally equivalent to the service provided to hearing persons.

The telecommunications access system provides deaf or hard of hearing persons access to basic telecommunications services by using a specialized Communications Assistant that relays information between the deaf or hard of hearing person and the other party to the call. The primary function of the telecommunications access system is accomplished through the use of a Telecommunications Device for the Deaf (TDD). The person using the TDD types a message to the Communications Assistant who in turn voices the message to the other party or types the message to a Captioned Telephone that displays real-time captions of the conversation.

Florida Telecommunications Relay, Inc. (FTRI), a non-profit corporation formed by the local exchange telephone companies, was selected by the Commission to serve as the telecommunications access system administrator. FTRI is primarily responsible for the purchase and distribution of specialized telecommunications equipment. As part of this process, FTRI contracts with other organizations to assist in the distribution of equipment and provide customer training on the proper use of the equipment and the relay service. FTRI also conducts marketing to raise awareness of available specialized equipment and related relay service. Finally, FTRI pays the Telecommunications Relay Service (TRS) provider, which is selected by the Commission through a request for proposals process. The current TRS provider is T-Mobile USA, Inc. (T-Mobile).

FTRI, as the TASA Administrator, is funded through the TRS surcharge. Only local exchange telecommunications companies are required to collect and remit this surcharge to FTRI. The Commission has changed the surcharge since its establishment by TASA to meet FTRI's budgetary needs. The monthly surcharge is currently \$0.08 per access line, for up to 25 lines per customer.

As part of its oversight responsibilities of the telecommunications access system, the Commission reviews and approves a budget submitted by FTRI on an annual basis. On April 10, 2025, FTRI submitted its Fiscal Year 2025/2026 budget for the Commission's consideration, which is included as Attachment A. FTRI provided a comparison of its proposed budget to the Commission-approved 2024/2025 budget, as well as its estimated revenue and expenses for the current fiscal year. FTRI estimated its revenue and expenses based on actual data from the first two quarters and estimated data for the remainder of the year. On April 28, 2025, FTRI filed third quarter financial information. With this updated information, staff formulated its own estimated expenses for Fiscal Year 2024/2025, which is reflected in Attachment B.

This recommendation addresses FTRI's proposed budget and recommended TRS surcharge for Fiscal Year 2025/2026. The TRS surcharge is the only rate the Commission establishes for telecommunications companies. The Commission is vested with jurisdiction pursuant to Chapter 427, F.S.

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## Discussion of Issues

**Issue 1:** Should the Commission approve FTRI's proposed Fiscal Year 2025/2026 budget as presented in Attachment A?

**Recommendation:** No. Staff recommends the Commission modify FTRI's proposed budget expenses of \$4,097,190 to decrease TRS provider expense by \$409,796, decrease Legal expense by \$22,661, and increase VCP Speech Impaired expense by \$2,000. Staff recommends the Commission approve a total budget expense of \$3,666,733 for Fiscal Year 2025/2026, effective upon issuance of the consummating order. Staff recommends the Commission allow FTRI to transfer \$897,011 from the Reserve Account to offset staff's projected revenue shortfall. (Williams, Fogleman, Imig, Harper)

### **Staff Analysis:**

#### **Traditional Telecommunications Relay Service**

Traditional TRS cost as approved in the T-Mobile contract is currently \$2.58 per session minute. T-Mobile initially forecasted 626,389 minutes of traditional TRS for Fiscal Year 2025/2026. T-Mobile performed additional analysis after its initial submission, and submitted a revised forecast projecting 467,554 minutes of use.

Based on continued advancements in technology and the expansion of consumer choice, it is anticipated that declines in minutes of use will continue. It has been observed that traditional TRS users are transitioning to the following services:

- IP Relay
- VRS
- IP CTS
- Wireless Service

#### **Florida Telecommunications Relay, Inc. Budget**

Attachment A reflects FTRI's Fiscal Year 2025/2026 proposed budget filed with the Commission, which was reviewed and adopted by FTRI's Board of Directors. FTRI proposed maintaining the current \$.08 surcharge per access line, which would result in total surcharge revenue of \$1,938,584. FTRI projected \$831,138 in interest income during Fiscal Year 2025/2026 through investments in its Investment Trust Money Market account and 3-month T-bills. As a result, FTRI's total operating revenue was estimated to be \$2,769,722. FTRI's proposed budget projected total expenses of \$4,097,190. Based on FTRI's projected revenue and expenses, it would need to transfer \$1,327,468 from the Reserve Account to offset the shortfall. FTRI has a Reserve Account of approximately \$20 million.

As explained above, T-Mobile initially forecasted 626,389 minutes of traditional TRS. FTRI's proposed TRS provider expense was developed using T-Mobile's initial forecast at \$2.58 per minute, resulting in TRS provider expense of \$1,616,085. T-Mobile's revised forecast was

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submitted after FTRI filed its proposed budget. Staff's budget adjustment for TRS provider expense is discussed in the analysis section of the recommendation.

### **Analysis**

The two primary factors contributing to FTRI's proposed budget shortfall are continued declines in access lines, upon which the surcharge is assessed, and the increase in the TRS per minute rate from \$1.60 to \$2.58. Proposed surcharge revenue is projected to decline by \$411,058 compared to last year's approved budget as a result of continued declines in access lines. Staff made an adjustment to FTRI's proposed TRS provider expense based on T-Mobile's revised minutes of use forecast filed after FTRI's budget submission. Staff's recommended TRS provider expense is \$1,206,289, calculated by applying T-Mobile's revised forecast of 467,554 minutes at \$2.58 per minute.

Staff developed an estimate of FTRI's expenses for Fiscal Year 2024/2025, which is presented in Attachment B. Staff used actual data from the first three quarters and took an average of those three quarters to estimate the fourth. Staff's estimates were then used as one element in evaluating FTRI's proposed budget, along with analyzing past Commission-approved FTRI budgets to identify and evaluate ongoing cost reduction measures.

Below is staff's review of selected items from FTRI's proposed budget expense by category.

### **Category I – Relay Services**

Category I captures TRS provider expenses for traditional TRS currently provided by T-Mobile. The Commission and FTRI have historically used the TRS provider's minutes of use forecast to develop the budget for this category.

T-Mobile explained that its initial modeling may have been impacted by a temporary spike in calls from November 2024 through February 2025, associated with the healthcare open enrollment period. After the four-month spike, T-Mobile has seen a steep decline that will affect the forecast going forward. Staff compared historical actual minutes of use to T-Mobile's forecasts, and found T-Mobile's revised forecast to be reasonable. For comparison, the Commission-approved budget for the current fiscal year forecasted 487,992 minutes of traditional TRS.

Staff recommends using T-Mobile's revised forecast of 467,554 minutes to calculate the TRS provider expense. At the contracted rate of \$2.58 per minute, the resulting TRS provider expense is \$1,206,289. This represents a reduction of \$409,796 from FTRI's proposed budget.

### **Category II – Equipment & Repairs**

Category II expenses reflect the purchase of equipment to be distributed to clients and the repairs that FTRI must make to keep the equipment in working order. FTRI requested \$475,309 for Fiscal Year 2025/2026. FTRI's proposed budget represents a \$10,155 increase in expense from the current Commission-approved budget. The proposed increase is consistent with FTRI's strategy to replace legacy equipment with more advanced devices.

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FTRI requested, and the Commission approved, a pilot program for the XLC8 GLT Deluxe in its Fiscal Year 2024/2025 budget. The XLC8 GLT Deluxe replaces the legacy XLC8, which is a device associated with traditional CapTel service. The XLC8 GLT Deluxe includes a large captioning screen that only works with landlines and allows the customer to view larger captions on the screen via an installed application. The unit cost is \$565 new and \$45 refurbished. FTRI noted that the pilot program caption call equipment was met with positive demand from clients. As a result, FTRI is proposing to transition the XLC8 GLT Deluxe from a pilot program to fully supported equipment. FTRI has proposed \$113,000 for Fiscal Year 2025/2026.

This year, FTRI is also requesting approval of a pilot program for Volume Control Phone (VCP) Speech Impaired equipment. The pilot was proposed by FTRI in its Fiscal year 2023/2024 proposed budget, but was not approved by the Commission because the proposed devices required a wireless internet connection. FTRI's current budget request is for specially designed tablets that require landline-based technology to function.

The unit cost is \$1,380 new and \$95 refurbished. FTRI is requesting budget approval to purchase up to 20 new devices. FTRI explained that the actual number needed cannot be determined because it has not advertised this equipment and has not displayed it at outreach events. FTRI requested \$25,600 in its initial proposed budget, but corrected the amount in response to a staff inquiry to reflect \$27,600 (20 devices at \$1,380). FTRI also stated that it has already issued one unit to a client in 2025. Staff believes FTRI should have consulted with staff prior to distributing this equipment given that the 2023/2024 VCP Speech Impaired pilot proposal was denied.

FTRI explained that refurbished devices are used devices that were previously purchased by FTRI and have been returned. FTRI stated that it aims to purchase new devices to distribute to clients and distribute refurbished devices only if new devices are out of stock. Staff recommends that the Commission direct FTRI to distribute refurbished equipment in stock prior to ordering new equipment as a cost saving measure.

The requested increased expense associated with the XLC8 GLT Deluxe and VCP Speech Impaired equipment is being offset by decreases in other equipment categories with declining demand. Requested expense for VCP Hearing Impaired equipment and In-Line Amplifier equipment are both lower than the current fiscal year approved budget expense.

Staff notes that the Legislature passed a bill during the 2025 Session that revises TASA, allowing for the distribution of more modern equipment, but at the time of writing that bill has not been sent to the Governor for signature. FTRI stated that if CS/CS/SB 344 becomes law, its planned expenditures for the XLC8 GLT Deluxe and VCP Speech Impaired devices will not need to be modified. However, FTRI noted that it may seek a budget amendment to address potential costs related to purchasing and distributing wireless equipment.

Staff recommends approval of \$477,309 for equipment and repairs expense.

### **Category III – Equipment Distribution & Training**

Category III reflects the cost of distributing equipment throughout the state and the training of consumers in the use of that equipment. FTRI's proposed budget requests \$188,565 for

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distribution and training, which reflects a \$73,435 decrease from the current Commission-approved budget.

Expenses related to Regional Distribution Centers (RDCs) are the largest component of Category III expenses. FTRI's proposed budget for RDCs is \$145,940, which is \$54,060 lower than the current Commission-approved budget.

Staff recommends approval of FTRI's proposed budget for Category III expenses of \$188,565.

#### **Category IV – Outreach**

Outreach efforts are designed to promote FTRI's equipment distribution services and to raise awareness about TRS. FTRI's proposed Fiscal Year 2025/2026 Outreach budget increases this expense by \$54,975.

Factors contributing to the increase in Outreach Expense include the hiring of a second Outreach Specialist, associated travel expenses, and advertising vendor price increases. FTRI employs various forms of communication in its outreach strategy. FTRI plans to expand outreach efforts, including continued advertising in newspapers using free-standing insert ads (flyers), social media, and television.

Staff recommends approval of FTRI's proposed budget for Category IV expenses.

#### **Category V – General & Administrative**

Category V reflects expenses associated with FTRI's operations, such as office and furnishings, employee compensation, contracted services (auditors, attorney and computer consultants), computers, and other operating expenses. FTRI is proposing \$1,182,950 for Fiscal Year 2025/2026, which represents a \$124,495 increase in Category V expense from the current Commission-approved budget. Factors contributing to the increase include legal, computer consultation, and employee compensation expenses.

FTRI's Fiscal Year 2024/2025 Commission approved budget for Legal expense was \$20,000. Subsequently, after consultation with Commission staff, FTRI hired a lobbyist for the 2025 legislative session in support of CS/CS/SB 344. As a result, FTRI's Fiscal Year 2024/2025 estimated Legal expense is \$49,061. Fiscal Year 2025/2026 proposed Legal expense is \$56,652, which includes the lobbying services, along with projected increases in billable hours for RDC contract negotiations, vendor contracts, and personnel expense.

The current lobbying agreement/contract ends on July 31, 2025. FTRI acknowledged that if relay reform legislation passes, there is no need to extend the lobbying contract. FTRI explained that forty percent of the Legal expense is associated with lobbying. This equates to \$22,661 based on FTRI's \$56,652 budget request. Staff does not believe there is a need to approve lobbying expenses for Fiscal Year 2025/2026, but notes that FTRI continues to have flexibility to move funds within budget categories if needed, as was done to hire lobbyists for the recent Legislative Session.

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Computer Consultation expense shows a \$24,113 increase over FTRI's Fiscal Year 2024/2025 estimate. The increase is associated with redesigning its website, technical support, network administration, and desktop troubleshooting. FTRI stated that the last significant redesign of its website was in 2016. FTRI also stated that the website is currently not designed to render consistently across all browsers, incompatible with most mobile device browsers, and does not satisfy basic accessibility requirements. Staff believes these expenses are reasonable.

Staff recommends reducing Legal expense by \$22,661 associated with lobbying services, and approval of \$1,160,289 for FTRI's Category V expenses.

### **Revenue Shortfall**

If staff's recommended adjustments are approved, FTRI's Fiscal Year 2025/2026 budget will have a shortfall of \$897,011. Without staff's adjustments, FTRI's proposed budget presents a shortfall of \$1,327,468. As the Commission has approved in recent years, staff believes it is appropriate to draw upon the Reserve Account to cover the shortfall. FTRI's Reserve Account is approximately \$20 million.

### **Conclusion**

Staff recommends the Commission modify FTRI's proposed budget expenses of \$4,097,190 to decrease TRS provider expense by \$409,796, decrease Legal expense by \$22,661, and increase VCP Speech Impaired expense by \$2,000. Staff recommends the Commission approve a total budget expense of \$3,666,733 for Fiscal Year 2025/2026, effective upon issuance of the consummating order. Staff recommends the Commission allow FTRI to transfer \$897,011 from the Reserve Account to offset staff's projected revenue shortfall. (Williams, Fogleman, Imig, Harper)

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**Issue 2:** Should the Commission maintain the current Telecommunications Relay Service (TRS) surcharge of \$0.08 per line, per month for Fiscal Year 2025/2026?

**Recommendation:** Yes. Staff recommends the Commission maintain the current TRS surcharge of \$0.08 per line, per month for Fiscal Year 2025/2026. Staff recommends the Commission order all local exchange companies to continue billing the \$0.08 TRS surcharge for Fiscal Year 2025/2026. (Williams, Fogleman, Imig, Harper)

**Staff Analysis:** FTRI has not requested a change in the TRS surcharge. Staff believes the current TRS surcharge of \$0.08 per line, per month is reasonable given the size of the Reserve Account identified in Issue 1.

### **Conclusion**

Staff recommends the Commission maintain the current TRS surcharge of \$0.08 per line, per month for Fiscal Year 2025/2026. Staff recommends the Commission order all local exchange companies to continue billing the \$0.08 TRS surcharge for Fiscal Year 2025/2026.



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**Issue 3:** Should this docket be closed?

**Recommendation:** If no person whose substantial interests are affected by the proposed agency action files a protest within 21 days of the issuance of the order, this docket should be closed upon the issuance of a consummating order. (Imig, Harper)

**Staff Analysis:** At the conclusion of the protest period, if no protest is filed this docket should be closed upon the issuance of a consummating order.

**Florida Telecommunications Relay, Inc.**  
**Fiscal Year 2025/2026 Budget at 8 cents surcharge**

	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED REV & EXPEND	2025/2026 BUDGET	Estimated to Budget VARIANCE 2024/2025 2025/2026	Budget to Budget VARIANCE 2024/2025 2025/2026
<b>OPERATING REVENUE</b>					
1 Surcharges	2,349,642	2,178,184	1,938,584	(239,600)	(411,058)
2 Interest Income	1,099,754	822,293	831,138	8,845	(268,616)
<b>TOTAL OPERATING REVENUE</b>	<b>3,449,396</b>	<b>3,000,477</b>	<b>2,769,722</b>	<b>(230,755)</b>	<b>(679,674)</b>
<b>OTHER REVENUE/FUNDS</b>					
3 Reserve Funds	20,175,809	20,288,776	20,222,848	(65,928)	47,039
<b>TOTAL REVENUE</b>	<b>23,625,205</b>	<b>23,289,253</b>	<b>22,992,570</b>	<b>(296,683)</b>	<b>(632,635)</b>
<b>OPERATING EXPENSES</b>					
<b>CATEGORY I - RELAY SERVICES</b>					
4 DPR Provider	921,793	921,793	1,616,085	694,292	694,292
<b>SUBTOTAL-CATEGORY I</b>	<b>921,793</b>	<b>921,793</b>	<b>1,616,085</b>	<b>694,292</b>	<b>694,292</b>
<b>CATEGORY II - EQUIPMENT &amp; REPAIRS</b>					
5 TTY/TDD	0	0	0	0	0
6 Caption Call Equipment	28,250	121,615	113,000	(8,615)	84,750
7 VCP Hearing Impaired	284,697	227,996	226,803	(1,193)	(57,894)
8 VCP Speech Impaired	0	0	25,600	25,600	25,600
9 TeliTalk Speech Aid	14,925	22,100	22,100	0	7,175
10 In-Line Amplifier	89,123	19,796	23,157	3,361	(65,966)
11 ARS Signaling Equip	270	0	0	0	(270)
12 VRS Signaling Equip	10,141	34,293	34,293	0	24,152
13 Accessories & Supplies	7,500	10,455	10,500	45	3,000
14 Telecomm Equip Repair	30,248	19,055	19,856	801	(10,392)
<b>SUBTOTAL-CATEGORY II</b>	<b>465,154</b>	<b>455,310</b>	<b>475,309</b>	<b>19,999</b>	<b>10,155</b>
<b>CATEGORY III - EQUIPMENT DISTRIBUTION &amp; TRAINING</b>					
15 Freight-Telecomm Equip	37,000	39,632	42,157	2,525	5,157
16 Regional Distr Centers	200,000	140,332	145,940	5,608	(54,060)
17 Training Expense	25,000	468	468	0	(24,532)
<b>SUBTOTAL-CATEGORY III</b>	<b>262,000</b>	<b>180,432</b>	<b>188,565</b>	<b>8,133</b>	<b>(73,435)</b>

**Florida Telecommunications Relay, Inc.  
Fiscal Year 2025/2026 Budget at 8 cents surcharge**

	2024/2025 APPROVED BUDGET	2024/2025 ESTIMATED REV & EXPEND	2025/2026 BUDGET	Estimated to Budget VARIANCE 2024/2025 2025/2026	Budget to Budget VARIANCE 2024/2025 2025/2026
CATEGORY IV - OUTREACH					
18 Outreach Expense	579,306	579,306	634,281	54,975	54,975
SUBTOTAL-CATEGORY IV	579,306	579,306	634,281	54,975	54,975
CATEGORY V - GENERAL & ADMINISTRATIVE					
19 Advertising	0	0	0	0	0
20 Accounting/Auditing	26,833	28,534	29,950	1,416	3,117
21 Legal	20,000	49,061	56,652	7,591	36,652
22 Computer Consultation	6,403	3,786	27,899	24,113	21,496
23 Bank Charges	37,108	36,848	38,690	1,842	1,582
24 Dues & Subscriptions	2,500	5,695	5,866	171	3,366
25 Office Equipment Purchase	8,240	5,143	6,505	1,362	(1,735)
26 Office Equipment Lease	1,842	1,630	1,871	241	29
27 Insurance-Hlth/Life/Dsblty	147,544	100,871	148,831	47,960	1,287
28 Insurance-Other	15,605	13,489	15,415	1,926	(190)
29 Office Expense	13,820	12,958	14,902	1,944	1,082
30 Postage	2,060	3,397	3,200	(197)	1,140
31 Printing	750	1,628	1,000	(628)	250
32 Rent	94,842	94,032	95,133	1,101	291
33 Utilities	7,881	5,655	5,825	170	(2,056)
34 Retirement	88,469	77,711	104,312	26,601	15,843
35 Employee Compensation	513,176	423,338	552,193	128,855	39,017
36 Taxes - Payroll	39,258	30,319	39,350	9,031	92
37 Taxes - Unemplmt Comp	63	63	70	7	7
38 Taxes - Licenses	61	61	61	0	0
39 Telephone	16,750	20,887	19,520	(1,367)	2,770
40 Travel & Business	8,000	7,865	8,500	635	500
41 Equipment Maint.	1,250	889	1,205	316	(45)
42 Employee Training/Dev	500	0	0	0	(500)
43 Meeting & Interpreter Exp	5,500	5,704	6,000	296	500
SUBTOTAL-CATEGORY V	1,058,455	929,564	1,182,950	253,386	124,495
TOTAL EXPENSES	3,286,708	3,066,405	4,097,190	1,030,785	810,482
REVENUE LESS EXPENSES	20,338,497	20,222,848	18,895,380	(1,327,468)	(1,443,117)
OPERATING REVENUE LESS EXP.	162,688	(65,928)	(1,327,468)		

**STAFF'S BUDGET COMPARISON**

	2024/2025 APPROVED BUDGET	2024/2025 FTRI ESTIMATED	2024/2025 FPSC STAFF ESTIMATED	2025/2026 FTRI AMENDED BUDGET	2025/2026 FPSC STAFF PROPOSED BUDGET
<b>REVENUE</b>					
Surcharge	2,349,642	2,178,184	2,178,184	1,938,584	1,938,584
Interest	1,099,754	822,293	822,293	831,138	831,138
<b>TOTAL OPERATING REVENUE</b>	<b>3,449,396</b>	<b>3,000,477</b>	<b>3,000,477</b>	<b>2,769,722</b>	<b>2,769,722</b>
Surplus Account	20,175,809	20,288,776	20,288,776	20,222,848	20,222,848
<b>TOTAL REVENUE</b>	<b>23,625,205</b>	<b>23,289,253</b>	<b>23,289,253</b>	<b>22,992,570</b>	<b>22,992,570</b>

**OPERATING EXPENSES**

<b>CATEGORY I - RELAY SERVICES</b>					
DPR Provider	921,793	921,793	997,748	1,616,085	1,206,289
<b>SUBTOTAL CATEGORY I</b>	<b>921,793</b>	<b>921,793</b>	<b>997,748</b>	<b>1,616,085</b>	<b>1,206,289</b>

<b>CATEGORY II - EQUIPMENT &amp; REPAIRS</b>					
TDD Equipment	0	0	0	0	0
Large Print TDD	0	0	0	0	0
VCO/HCO-TDD	0	0	0	0	0
VCO-Telephone	0	0	0	0	0
Dual Sensory Equipment	0	0	0	0	0
Caption Call Equipment	28,250	121,615	94,353	113,000	113,000
VCP Hearing Impaired	284,697	227,996	222,203	226,803	226,803
VCP Speech Impaired	0	0	0	27,600	27,600
TeliTalk Speech Aid	14,925	22,100	29,467	22,100	22,100
In Line Amplifier	89,123	19,796	20,285	23,157	23,157
ARS-Signaling Equipment	270	0	0	0	0
VRS-Signaling Equipment	10,141	34,293	39,336	34,293	34,293
Equipment Accessories/Supplies	7,500	10,455	13,940	10,500	10,500
Telecom Equipment Repair	30,248	19,055	14,188	19,856	19,856
<b>SUBTOTAL CAT II</b>	<b>465,154</b>	<b>455,310</b>	<b>433,772</b>	<b>477,309</b>	<b>477,309</b>

<b>CATEGORY III - EQUIPMENT DISTRIBUTION &amp; TRAINING</b>					
Freight - Telecomm Equipment	37,000	39,632	35,709	42,157	42,157
Regional Distribution Centers	200,000	140,332	116,695	145,940	145,940
Training Expense for RDCs	25,000	468	624	468	468
<b>SUBTOTAL CAT III</b>	<b>262,000</b>	<b>180,432</b>	<b>153,028</b>	<b>188,565</b>	<b>188,565</b>

<b>CATEGORY IV - OUTREACH</b>					
Outreach Expense	579,306	579,306	539,940	634,281	634,281
<b>SUBTOTAL CAT IV</b>	<b>579,306</b>	<b>579,306</b>	<b>539,940</b>	<b>634,281</b>	<b>634,281</b>

**STAFF'S BUDGET COMPARISON**

	2024/2025 APPROVED BUDGET	2024/2025 FTRI ESTIMATED	2024/2025 FPSC STAFF ESTIMATED	2025/2026 FTRI AMENDED BUDGET	2025/2026 FPSC STAFF PROPOSED BUDGET
<b>CATEGORY V - GENERAL AND ADMINISTRATIVE</b>					
Advertising	0	0	0	0	0
Accounting/Audit	26,833	28,534	36,272	29,950	29,950
Legal	20,000	49,061	53,132	56,652	33,991
Consultation-Computer	6,403	3,786	5,473	27,899	27,899
Bank Charges	37,108	36,848	37,292	38,690	38,690
Dues/Subscriptions	2,500	5,695	5,137	5,866	5,866
Office Equipment Purchase	8,240	5,143	10,920	6,505	6,505
Office Equipment Lease	1,842	1,630	1,451	1,871	1,871
Insurance -Health/Life/Disability	147,544	100,871	97,201	148,831	148,831
Insurance-Other	15,605	13,489	13,181	15,415	15,415
Office Expense	13,820	12,958	12,915	14,902	14,902
Postage	2,060	3,397	3,536	3,200	3,200
Printing	750	1,628	1,555	1,000	1,000
Rent	94,842	94,032	94,164	95,133	95,133
Utilities	7,881	5,655	5,713	5,825	5,825
Retirement	88,469	77,711	74,161	104,312	104,312
Employee Compensation	513,176	423,338	420,300	552,193	552,193
Taxes - Payroll	39,258	30,319	31,547	39,350	39,350
Taxes - Unemployment Comp	63	63	75	70	70
Taxes - Licenses	61	61	81	61	61
Telephone	16,750	20,887	21,239	19,520	19,520
Travel & Business Expense	8,000	7,865	9,723	8,500	8,500
Equipment Maintenance	1,250	889	1,144	1,205	1,205
Employee Training	500	0	0	0	0
Meeting & Interpreter Expense	5,500	5,704	6,724	6,000	6,000
<b>SUBTOTAL CAT V</b>	<b>1,058,455</b>	<b>929,564</b>	<b>942,936</b>	<b>1,182,950</b>	<b>1,160,289</b>
<b>TOTAL EXPENSES</b>	<b>3,286,708</b>	<b>3,066,405</b>	<b>3,067,424</b>	<b>4,099,190</b>	<b>3,666,733</b>
<b>REVENUES LESS EXPENSES</b>	<b>162,688</b>	<b>-65,928</b>	<b>-66,947</b>	<b>-1,329,468</b>	<b>-897,011</b>