

INTER OFFICE MEMO

To: Administration & Finance Committee

Date: 04/26/2024

From: Amber Johnson, Chief Financial Officer

Reviewed by: WC.

SUBJECT: Updates to Fiscal Year 2025 Draft Budget and Forecast

Background:

County Connection's Fiscal Year (FY) 2025 Draft Operating and Capital Budget was approved by the Board of Directors in April so that a timely Transportation Development Act (TDA) claim could be filed with the Metropolitan Transportation Commission (MTC). Staff continue to monitor revenue and expenditure assumptions for the coming year and forecasted years, until the final FY 2025 budget is adopted by a public hearing in June.

FY 2025 Operating and Capital Budget:

One update has been made to the operating budget:

- MTC has published a revised FTA Section 5307 paratransit revenue allocation of \$1,590,376, which is \$153,392 greater than the prior allocation of \$1,436,984. TDA Article 4.0 paratransit revenue has been reduced by this same amount, resulting in a lesser TDA allocation. There is a net zero impact to paratransit operating revenue.

Additionally, one update has been made to the capital budget:

- Increase the cost of a 40' diesel transit bus from \$700,000 to \$703,200 in alignment with the current version bus/van pricelist recently shared by MTC. Ten 40' diesel transit buses are scheduled to be procured in FY 2025. The increased cost of \$3,200 per bus results in an increase of \$32,000 in capital expenditures, and associated increases of \$25,600 in FTA Section 5307/5339 capital revenues (or 80% of the increased cost), and \$6,400 in TDA capital revenues (or 20% of the increased cost).

Lastly, a correction has been made to formula errors in the budget summary. This correction does not have any effect on the total revenue or expenditure budget amounts.

FY 2026 to FY2031 Operating and Capital Forecast:

The version of the draft budget presented last month was for a single year, FY 2025. The updated version of the draft budget includes the operating and capital forecast through FY 2031.

- The operating forecast projections include:
 - Conservative growth to fixed route fare revenues of approximately 2% per year.
 - Moderate growth to paratransit fare revenues of 5% per year.
 - Paratransit partner revenue increasing by 5% per year.
 - Advertising revenue to remain flat.
 - Interest income increasing by 3% per year.
 - An average increase of 3% per year in sales and fuel tax sources (TDA, STA, Measure J).
 - Increase in BART feeder funds by 3% per year.
 - An average increase of 3% per year in fixed route operating expenses.
 - An average increase of 5% per year in paratransit operating expenses.

- The capital forecast projections include:
 - Scheduled transit bus and paratransit cut-aways and minivan purchases based on the useful life schedule and MTC bus/van pricelist prices. In FY 2030, transit bus procurements begin to convert to zero emission vehicles in accordance with the board adopted Zero Emission Bus (ZEB) rollout plan.
 - Design and construction of a hydrogen fueling station and related maintenance support infrastructure in FY 2026 for an estimated cost of \$7.5 million. Federal Carbon Reduction Program (CRP) funding will provide 88.53% (or \$6.6 million) of the total cost, and TDA Capital will provide the local match of 11.47% (or \$850 thousand). This project was originally identified in a state Transit and Intercity Rail Capital Program (TIRCP) grant application in conjunction with Livermore Amador Valley Transit Authority (LAVTA). The project was selected for funding, but the funding source was amended from TIRCP to CRP in the process.
 - Additional improvements to transition the maintenance and fueling facilities in accordance with the board adopted Zero Emission Bus (ZEB) rollout plan. These improvements are scheduled in the years FY 2028 through FY 2031 for a total cost of \$6.2 million. The forecast includes an optimistic assumption that a revenue source (labeled “TBD”) will be secured to fund 80% of the costs of these improvements.

- As a result of these assumptions, the Authority is projected to have sufficient Operating and Capital Reserves through FY 2028. These reserves are considered sufficient when at least 25% of operating costs are reserved. In FY 2029, reserves begin to dip below the 25% threshold, and are projected to go negative in FY 2031. As costs continue to outpace revenues, and zero emission vehicles demand a higher portion of TDA capital, additional revenue sources will need to be secured to keep the Authority in a financially stable position.

Financial Implications:

Implementing these changes to the final adopted budget would result in a net increase of \$32,000 in FY 2025 capital expenditures and revenues, bringing the total capital expenditure authority from \$9,941,400 to \$9,973,400. The operating expenditure authority remains unchanged at \$54,674,587.

Recommendation:

Staff recommends the A&F Committee review and discuss the proposed updates to the FY 2025 Draft Budget.

Action Requested:

None, for discussion only.

Attachments:

Attachment 1: Revised FY 2025 Draft Operating and Capital Budget and Forecast

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2025 DRAFT BUDGET AND FORECAST

As of May 1, 2024

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Table 1: Budget Summary

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2025 BUDGET SUMMARY

	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimated Actuals	FY 2025 Proposed Budget	% Over/Under Prior Year Budget
Revenue:					
Fixed Route Operations	\$ 34,065,665	\$ 40,208,222	\$ 38,745,834	\$ 43,879,203	9.1%
Paratransit Operations	8,453,921	9,469,667	10,207,916	11,245,384	18.8%
Capital	2,968,000	6,511,000	6,511,000	9,973,400	53.2%
Total Revenue	45,487,586	56,188,889	55,464,750	65,097,987	15.9%
Expenditures:					
Fixed Route	34,065,665	40,208,223	37,905,834	43,429,203	8.0%
Paratransit	8,453,921	9,469,667	10,207,916	11,245,384	18.8%
Capital	2,968,000	6,511,000	6,511,000	9,973,400	53.2%
Total Expenditures	45,487,586	56,188,889	54,624,750	64,647,987	15.1%
Net Change in Fund Balance	-	-	840,000	450,000	
Operating and Capital Reserve					
TDA Reserve Balance	48,280,569	47,179,477	48,743,616	41,032,079	
Discretionary Reserve Balance	-	-	840,000	1,290,000	
Total Operating & Capital Reserve	\$ 48,280,569	\$ 47,179,477	\$ 49,583,616	\$ 42,322,079	

Table 2: Operating Revenues

County Connection

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2025 PROPOSED BUDGET- OPERATING REVENUES**

Category	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget	% change from FY 2024 Budget
Fixed Route					
Fare revenue	\$ 2,440,019	\$ 1,961,000	\$ 2,014,830	\$ 2,241,000	14.3%
Special service revenue	884,030	586,014	774,606	748,906	27.8%
Total Fare Revenue	3,324,049	2,547,014	2,789,436	2,989,906	17.4%
Advertising revenue	270,452	340,000	340,000	200,000	-41.2%
Non-Operating revenue	507,175	131,200	1,094,456	346,200	163.9%
State Transit Assistance (STA)	4,933,870	6,275,000	6,275,000	6,615,946	5.4%
Measure J Sales Tax	5,972,374	5,708,451	6,500,000	6,500,000	13.9%
TDA Article 4.0	10,411,289	19,420,757	16,343,875	25,136,076	29.4%
Federal Operating Funds	6,517,900	4,088,000	3,808,000	450,000	-89.0%
Low Carbon Transit Ops Prog	570,501	600,000	600,000	506,072	-15.7%
BART Feeder Funds	734,428	640,531	640,531	820,003	28.0%
Other State Grants	134,020	134,731	134,731	130,000	-3.5%
Dougherty Valley Dev Fees	393,794	200,000	69,637	-	-100.0%
Other Local Grants/Contributions	5,000	5,000	10,000	15,000	200.0%
RM2/RM3/Express	290,813	117,538	140,168	170,000	44.6%
Total Other Revenue	30,741,616	37,661,208	35,956,398	40,889,297	8.6%
Total Fixed Route Revenue	34,065,665	40,208,222	38,745,834	43,879,203	9.1%
Paratransit					
Fare revenue	359,247	350,000	418,966	445,300	27.2%
Total Fare Revenue	359,247	350,000	418,966	445,300	27.2%
FTA Section 5307	1,824,750	1,800,000	1,839,003	1,590,376	-11.6%
TDA Article 4.5	1,311,312	1,161,778	1,161,778	1,079,293	-7.1%
TDA Article 4.0	-	1,174,486	1,341,871	2,477,132	110.9%
Measure J Sales Tax	2,486,068	1,772,258	2,000,000	2,000,000	12.9%
State Transit Assistance (STA)	368,043	1,041,145	1,041,145	1,036,880	-0.4%
BART ADA Service/Other	206,569	250,000	226,518	235,503	-5.8%
Total Other Revenue	6,196,743	7,199,667	7,610,315	8,419,184	16.9%
Subtotal Paratransit Revenue	6,555,990	7,549,667	8,029,280	8,864,484	17.4%
Paratransit Partners					
Fare revenue - LAVTA	25,922	20,000	32,547	34,175	70.9%
Special service - One Seat Ride	353,885	600,000	342,450	375,785	-37.4%
LAVTA Fees	1,518,124	1,300,000	1,803,639	1,970,940	51.6%
Subtotal Partner Revenue	1,897,932	1,920,000	2,178,636	2,380,900	24.0%
Total Paratransit Revenue	8,453,921	9,469,667	10,207,916	11,245,384	18.8%
Total Revenue	\$ 42,519,586	\$ 49,677,889	\$ 48,953,750	\$ 55,124,587	11.0%

Table 3: Operating Expenditures **County Connection**
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2025 PROPOSED BUDGET- OPERATING EXPENDITURES

Category	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget	% change from FY 2024 Budget
Fixed Route					
Wages	\$ 14,910,623	\$ 16,525,369	\$ 16,334,897	\$ 18,283,470	10.6%
Fringe benefits	10,722,711	13,542,777	12,265,733	13,748,233	1.5%
Total Wages and benefits	25,633,334	30,068,145	28,600,630	32,031,703	6.5%
Services	2,289,120	3,373,880	2,960,182	3,808,150	12.9%
Materials and supplies	3,580,187	3,652,900	3,884,360	3,913,700	7.1%
Utilities	363,997	382,000	392,340	395,000	3.4%
Casualty and liability	894,268	1,325,231	1,175,604	1,340,000	1.1%
Taxes	340,748	368,015	411,438	434,400	18.0%
Leases and rentals	52,866	68,500	67,600	70,000	2.2%
Miscellaneous	729,791	263,000	258,679	366,250	39.3%
Purchased transportation	181,353	206,551	155,000	570,000	176.0%
Total Other Exp (non-wages)	8,432,331	9,640,077	9,305,204	10,897,500	13.0%
Contingency	-	500,000	-	500,000	0.0%
Total Fixed Route Expenses	34,065,665	40,208,223	37,905,834	43,429,203	8.0%
Paratransit					
Wages	321,303	319,835	319,332	339,883	6.3%
Fringe benefits	190,040	230,831	215,959	239,253	3.6%
Total Wages and benefits	511,343	550,667	535,291	579,136	5.2%
Services	147,672	109,000	156,311	225,000	106.4%
Materials and supplies	434	4,000	4,000	4,000	0.0%
Utilities	42,344	57,000	57,932	60,000	5.3%
Casualty and liability	15,008	18,000	16,521	18,173	1.0%
Miscellaneous	5,971	20,000	3,000	10,000	-50.0%
Purchased transportation	5,833,217	6,791,000	7,256,225	7,968,175	17.3%
Total Other Exp (non-wages)	6,044,646	6,999,000	7,493,989	8,285,348	18.4%
Subtotal Paratransit Expenses	6,555,989	7,549,667	8,029,280	8,864,484	17.4%
Purchased transp - for partners	1,897,932	1,920,000	2,178,636	2,380,900	24.0%
Total Partner Expenses	1,897,932	1,920,000	2,178,636	2,380,900	24.0%
Total Paratransit Expenses	8,453,921	9,469,667	10,207,916	11,245,384	18.8%
Total Expenses	\$ 42,519,586	\$ 49,677,889	\$ 48,113,750	\$ 54,674,587	10.1%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2025 CAPITAL PROGRAM-BUDGET YEAR

(\$ in thousands)

Capital Category	Funding Source		
	Federal 5307	MTC TDA	Total
Non Revenue Fleet	\$ -	\$ 400	\$ 400
Revenue Fleet	5,839	1,460	\$ 7,298
Facility Maintenance and Modernization	-	1,505	\$ 1,505
Street Amenities	-	370	\$ 370
Information Technology	-	100	\$ 100
Maintenance Equipment & Tools	-	250	\$ 250
Office Furniture and Equipment	-	50	\$ 50
Total	\$ 5,839	\$ 4,135	\$ 9,973

Table 5: Capital Program

COUNTY CONNECTION
Central Contra Costa Transit Authority
Capital Program
Fiscal Years 2022 - 2031
\$ In Thousands

Capital Program (a):	actuals		estimated	proposed	projected					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Non Revenue Fleet	\$ -	\$ 99	\$ 126	\$ 400	\$ -	\$ 70	\$ 70	\$ 100	\$ 75	\$ -
Revenue Fleet	\$ -	\$ 27,079	\$ -	\$ 7,298	\$ 11,306	\$ -	\$ 26,000	\$ 37,685	\$ 5,000	\$ -
ZEB Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 7,445	\$ -	\$ 200	\$ 5,000	\$ 500	\$ 500
Facility Maintenance & Modernization	\$ 50	\$ 2,180	\$ 4,480	\$ 1,505	\$ 2,080	\$ 625	\$ 100	\$ 250	\$ 250	\$ 150
Street Amenities	\$ 50	\$ -	\$ 1,550	\$ 370	\$ 70	\$ 50	\$ -	\$ 50	\$ 50	\$ 50
Information Technology	\$ 50	\$ 80	\$ 55	\$ 100	\$ 100	\$ 150	\$ 100	\$ 350	\$ 150	\$ 150
Maintenance Equipment & Tools	\$ 50	\$ 50	\$ 250	\$ 250	\$ 50	\$ -	\$ 50	\$ 150	\$ 50	\$ 125
Office Furniture and Equipment	\$ 50	\$ 80	\$ 50	\$ 50	\$ 80	\$ 25	\$ 50	\$ 50	\$ 50	\$ 50
Total Capital Program	\$ 250	\$ 29,568	\$ 6,511	\$ 9,973	\$ 21,132	\$ 920	\$ 26,570	\$ 43,635	\$ 6,125	\$ 1,025
Capital Program by Service:										
Fixed-Route	\$ 250	\$ 28,068	\$ 6,511	\$ 9,707	\$ 14,555	\$ 920	\$ 26,570	\$ 41,627	\$ 6,125	\$ 1,025
Paratransit	-	1,500	-	266	6,577	-	-	2,008	-	-
Total Capital Program by Service	\$ 250	\$ 29,568	\$ 6,511	\$ 9,973	\$ 21,132	\$ 920	\$ 26,570	\$ 43,635	\$ 6,125	\$ 1,025
Capital Funding by Source										
Federal 5307	\$ -	\$ 19,248	\$ -	\$ 5,839	\$ 9,045	\$ -	\$ 20,800	\$ 30,148	\$ 4,000	\$ -
FHWA	\$ -	\$ -	\$ -	\$ -	\$ 6,591	\$ -	\$ -	\$ -	\$ -	\$ -
State Prop 1B PTMISEA - Rolling Stock	\$ -	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bridge Toll Revenue	\$ -	\$ 731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Development Act	\$ 250	\$ 2,789	\$ 6,511	\$ 4,135	\$ 5,495	\$ 920	\$ 5,610	\$ 9,487	\$ 1,725	\$ 625
Transportation Development Act Rollover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Regional Measure 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TBD - ZEB Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160	\$ 4,000	\$ 400	\$ 400
Total Capital Funding by Source	\$ 250	\$ 24,568	\$ 6,511	\$ 9,973	\$ 21,132	\$ 920	\$ 26,570	\$ 43,635	\$ 6,125	\$ 1,025
Revenue Fleet Replacements										
# Fixed Route Vehicles	-	40	-	10	7	-	37	27	4	-
# Paratransit Vehicles	-	15	-	3	45	-	-	18	-	-
Total Revenue Fleet Replacement	-	55	-	13	52	-	37	45	4	-

The Capital Program includes projected costs to convert the Authority's fleet to a zero-emission bus (ZEB) mixed fleet of electric and fuel cell buses, including infrastructure costs, per the adopted ZEB Rollout Plan. Funding for future ZEB infrastructure projects is still being identified.

Table 6: Operating Forecast

COUNTY CONNECTION

Central Contra Costa Transit Authority

Operating Forecast

Fiscal Years 2022 - 2031

\$ In Thousands

	actuals		estimated	proposed	projected						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	
FIXED ROUTE OPERATING REVENUE											
<i>Revenue Hours</i>	188,644	186,700	188,000	191,000	196,730	200,000	200,000	200,000	200,000	200,000	
Fare revenue	1,936	2,440	2,015	2,241	2,297	2,354	2,402	2,450	2,486	2,524	2.5% - 1.5%
Special service revenue	500	884	775	749	756	764	772	779	787	795	1%
Advertising revenue	292	270	340	200	200	200	200	200	200	200	flat
Non-Operating revenue	(77)	507	1,094	346	356	367	378	389	401	413	3%
State Transit Assistance (STA)	5,020	4,934	6,275	6,616	6,814	7,019	7,229	7,446	7,670	7,900	3%
Measure J Sales Tax	5,453	5,972	6,500	6,500	6,695	6,896	7,103	7,316	7,535	7,761	3%
TDA Article 4.0	9,729	10,411	16,344	25,136	26,490	27,102	27,739	28,156	28,589	29,026	
Federal Operating Funds	7,469	6,518	3,808	450	-	-	-	-	-	-	
Low Carbon Transit Ops Prog	216	571	600	506	511	516	521	527	532	537	1%
BART Feeder Funds	892	734	641	820	845	870	896	923	951	979	3%
Other State Grants	152	134	135	130	130	132	134	136	138	140	1.50%
Dougherty Valley Dev Fees	123	394	70	-	-	-	-	-	-	-	
Other Local Grants/Contributions	9	5	10	15	20	20	20	20	20	20	flat
RM2/RM3/Express	33	291	140	170	173	177	180	184	188	191	2.00%
TOTAL FIXED ROUTE OPERATING REVENUE	31,748	34,065	38,746	43,879	45,288	46,417	47,575	48,526	49,496	50,486	
TOTAL FIXED ROUTE OPERATING EXPENSES	31,748	34,066	37,906	43,429	44,732	45,850	46,997	47,937	48,895	49,873	
% change over prior year	2.88%	7.30%	11.27%	14.57%	3.00%	2.50%	2.50%	2.00%	2.00%	2.00%	2.8%
PARATRANSIT OPERATING REVENUE											
<i>Revenue Hours</i>	50,000	60,000	66,000	75,900	91,080	109,296	112,575	112,575	112,575	115,952	
Fare revenue	107	359	419	445	468	489	511	531	552	572	5%
FTA Section 5307	1,774	1,825	1,839	1,590	1,622	1,655	1,688	1,721	1,756	1,791	2%
TDA Article 4.5	1,211	1,311	1,162	1,079	1,117	1,156	1,197	1,239	1,282	1,327	3.50%
TDA Article 4.0	390	-	1,342	2,477	2,735	2,953	3,182	3,363	3,551	3,680	
Measure J Sales Tax	1,966	2,486	2,000	2,000	2,060	2,122	2,185	2,251	2,319	2,388	3%
State Transit Assistance (STA)	612	368	1,041	1,037	1,068	1,100	1,133	1,167	1,202	1,238	3%
BART ADA Service/Other	209	207	227	236	238	240	243	245	248	250	1%
Fare revenue - LAVTA	18	26	33	34	36	37	39	41	42	44	5%
Special service - One Seat Ride	157	354	342	376	395	414	435	457	480	504	5%
LAVTA Fees	1,120	1,518	1,804	1,971	2,069	2,173	2,282	2,396	2,515	2,641	5%
TOTAL PARATRANSIT OPERATING REVENUE	7,564	8,454	10,208	11,245	11,808	12,339	12,894	13,410	13,946	14,435	
TOTAL PARATRANSIT OPERATING EXPENSES	7,568	8,454	10,208	11,245	11,808	12,339	12,894	13,410	13,946	14,435	
% change over prior year	49.8%	11.7%	20.7%	10.2%	5.0%	4.5%	4.5%	4.0%	4.0%	3.5%	5.1%
TOTAL OPERATING EXPENSES*	39,316	42,520	48,114	54,675	56,540	58,189	59,891	61,347	62,842	64,308	

* Total expenses will not equal audited financial statement expenses due to certain GASB adjustments required for financial statement presentation.

Table 7: Reserve Projections

COUNTY CONNECTION
Central Contra Costa Transit Authority
Reserve Projections
Fiscal Years 2022 - 2031
\$ In Thousands

	actuals		estimated	proposed	projected					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
TDA Beginning Balance	29,265	42,375	48,281	48,744	41,032	31,189	25,963	16,080	2,657	(2,660)
Interest & other MTC adjustments	39	119	1,221	-						
TDA 4.0 Allocation	23,440	23,606	23,439	24,036	24,878	25,748	26,649	27,582	28,548	29,547
% change over prior year	13.9%	0.7%	-0.7%	2.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
TDA 4.0 Utilized:										
Fixed Route Operations	(9,729)	(10,411)	(16,344)	(25,136)	(26,490)	(27,102)	(27,739)	(28,156)	(28,589)	(29,026)
Paratransit Operations	(390)	-	(1,342)	(2,477)	(2,735)	(2,953)	(3,182)	(3,363)	(3,551)	(3,680)
Capital Program	(250)	(7,408)	(6,511)	(4,135)	(5,495)	(920)	(5,610)	(9,487)	(1,725)	(625)
TDA Reserve Balance	42,375	48,281	48,744	41,032	31,189	25,963	16,080	2,657	(2,660)	(6,444)
Discretionary Reserve Balance	-	-	840	1,290	1,846	2,413	2,992	3,581	4,182	4,795
Total Operating & Capital Reserve	42,375	48,281	49,584	42,322	33,036	28,376	19,072	6,238	1,522	(1,649)
% of operating budget	133.5%	141.7%	130.8%	97.5%	73.9%	61.9%	40.6%	13.0%	3.1%	-3.3%

Table 8: Operating Expense Detail

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2025 PROPOSED BUDGET- OPERATING EXPENSE DETAIL

Account Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	Over (Under) \$ FY 2024 Budget	FY 2025 Proposed Budget	Over (Under) % FY 2024 Budget
Fixed Route						
Wages						
Wages, Operators	8,197,371	9,432,984	8,776,887	(656,097)	9,865,927	
Wages, Operator Trainer	37		0	0	0	
Wages, Trans Admin	1,266,055	1,264,750	1,451,450	186,700	1,579,178	
Wages, Scheduling	91,464	83,266	99,372	16,106	101,359	
Wages, Maint Admin	575,774	343,775	420,940	77,165	429,359	
Wages, Serv Wrks	481,877	547,240	622,739	75,499	635,194	
Wages, Mechanics	1,058,243	1,264,068	1,089,108	(174,960)	1,436,544	
Wages, Bldg Maint	465,759	428,919	451,594	22,675	460,626	
Wages, Cust Serv	384,799	368,519	418,743	50,224	427,118	
Wages, Promotion	69,066		1,276	1,276	0	
Wages, EE Services	219,472	327,685	394,836	67,151	402,733	
Wages, Finance	494,032	491,857	561,769	69,912	611,770	
Wages, Safety & Training	77,607	83,828	98,605	14,777	100,577	
Wages, Information Technology		291,993	359,762	67,769	366,957	
Wages, Gnl Admin	506,041	715,616	824,122	108,506	840,604	
Wages, Planning	994,753	516,801	568,854	52,053	580,231	
Wages, Procurement & Inventory		269,870	154,440	(115,430)	354,893	
Wages, Admin Bonus		50,000		(50,000)	50,000	
Wages, Board Members	18,300	26,400	26,400	0	26,400	
Wages, Serv Work Bonus	689	2,000	2,000	0	2,000	
Wages, Mech Bonus	4,782	12,000	12,000	0	12,000	
COVID Vaccine, Operators	3,300	2,700		(2,700)	0	
COVID Vaccine, Maint Admin	400	400		(400)	0	
COVID Vaccine, Service Workers	200	100		(100)	0	
COVID Vaccine, Bldg Maint	100	100		(100)	0	
COVID Vaccine, Customer Srvc	100	100		(100)	0	
COVID Vaccine, General Admin	200	200		(200)	0	
COVID Vaccine, Planning	200	200		(200)	0	
Wages Total	14,910,623	16,525,369	16,334,897	(190,472)	18,283,470	10.6%

Account Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	Over (Under) \$ FY 2024 Budget	FY 2025 Proposed Budget	Over (Under) % FY 2024 Budget
Fringe benefits-other						
FICA, Trans Admin	20,077	22,526	21,048	(1,478)	22,898	
FICA, Scheduling	1,567	1,495	1,460	(35)	1,470	
FICA, Operators	136,156	149,929	142,151	(7,778)	143,056	
FICA, Maint Admin	6,152	6,172	6,005	(167)	6,226	
FICA, Serv Wrks	7,803	9,713	9,692	(20)	9,210	
FICA, Mechanics	16,138	22,435	18,004	(4,431)	20,830	
FICA, Bldg Maint	7,228	7,701	7,603	(98)	6,679	
FICA, Cust Serv	6,388	6,616	6,432	(185)	6,193	
FICA, Promotion	1,095		0	0		
FICA, EE Services	4,396	5,883	5,751	(132)	5,840	
FICA, Finance	8,402	8,831	7,554	(1,277)	8,871	
FICA, Safety & Training	1,489	1,505	1,446	(59)	1,458	
FICA, Information Technology		5,242	5,264	21	5,321	
FICA, Gnl Admin	8,406	12,848	9,891	(2,957)	12,189	
FICA, Planning	16,693	9,278	9,049	(229)	8,413	
FICA, Procurement & Inventory		4,824	2,389	(2,435)	5,146	
FICA, BoardMembers	1,400	1,967	1,492	(475)	383	
PERS-RET, Trans Admin	329,730	310,703	294,200	(16,504)	323,620	
PERS-RET, Scheduling	29,179	20,620	21,428	808	23,571	
PERS-RET, Operators	1,232,351	1,366,465	1,460,254	93,789	1,606,279	
PERS-RET, Maint Admin	161,183	85,130	132,485	47,355	145,734	
PERS-RET, Serv Wrks	68,976	133,967	92,743	(41,224)	102,018	
PERS-RET, Mechanics	202,131	309,450	207,639	(101,811)	228,403	
PERS-RET, Bldg Maint	71,348	106,215	104,265	(1,950)	114,691	
PERS-RET, Cust Service	79,384	91,258	81,651	(9,607)	89,816	
PERS-RET, Promotions	30,106		7,522	7,522	8,275	
PERS-RET, EE Services	49,684	81,146	34,211	(46,935)	37,632	
PERS-RET, Finance	91,486	121,800	80,129	(41,671)	88,142	
PERS-RET, Safety/Training	37,693	20,759	18,179	(2,580)	19,997	
PERS-RET, Information Technolo		72,307	15,552	(56,756)	17,107	
PERS-RET, Gnl Admin	120,435	177,211	145,563	(31,648)	160,119	
PERS-RET, Planning	110,132	127,978	200,528	72,550	220,580	
PERS-RET, Procurement & Invent		66,535	2,518	(64,016)	2,770	
GM- 457 Retirement	18,000	19,000	16,615	(2,385)	19,000	
Medical, Trans Admin	88,214	240,795	85,999	(154,796)	94,599	
Medical, Scheduling	6,599	15,980	7,285	(8,695)	8,014	
Medical, Operators	556,148	655,999	637,558	(18,441)	776,455	

Account Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	Over (Under) \$ FY 2024 Budget	FY 2025 Proposed Budget	Over (Under) % FY 2024 Budget
Medical, Maint Admin	41,066	65,976	61,598	(4,378)	67,758	
Medical, Service Workers	308,022	103,824	317,036	213,211	348,739	
Medical, Mechanics	286,448	239,824	317,833	78,010	449,507	
Medical, Building Maint	44,949	82,316	50,268	(32,048)	55,295	
Medical, Customer Service	36,965	70,725	40,799	(29,926)	44,878	
Medical, Promotions	4,903		4,709	4,709	5,180	
Medical, EE Services	3,300	62,888	15,900	(46,989)	17,489	
Medical, Finance	24,026	94,395	43,416	(50,980)	47,757	
Medical, Safety & Trainin	8,579	16,088	9,471	(6,617)	10,418	
Medical, Information Technolog		56,038	0	(56,038)	0	
Medical, General Admin	22,425	137,338	24,042	(113,296)	26,446	
Medical, Retirees	284,453	312,643	297,043	(15,600)	326,748	
Medical, Planning	22,684	99,183	81,264	(17,919)	89,390	
Medical, Procurement & Invent.		51,564	0	(51,564)	0	
Medical Claim-Admin Charges	11,375	12,813	12,876	63	14,163	
OtherPostEmployBenefits(OPEB)	247,736	201,492	201,492	0	300,000	
Dental, Transport Admin	30,992	29,038	31,903	2,865	35,093	
Dental, Scheduling	1,412	1,912	1,412	(500)	1,553	
Dental, Operators	199,480	245,338	193,241	(52,097)	235,340	
Dental, Maintenance Admin	8,916	7,893	9,750	1,858	10,725	
Dental, Building Maint	10,865	9,848	11,311	1,463	12,442	
Dental, Customer Service	10,201	8,461	10,201	1,740	11,221	
Dental, Promotions	1,412		1,412	1,412	1,553	
Dental, EE Services	3,068	7,523	791	(6,732)	870	
Dental, Finance	8,789	11,293	8,789	(2,503)	9,668	
Dental, Safety & Training	2,277	1,925	2,277	352	2,505	
Dental, Information Technology		6,704	0	(6,704)	0	
Dental, General Admin	9,419	16,430	9,655	(6,775)	10,620	
Dental, Planning	9,591	11,865	15,361	3,496	16,897	
Dental, Procurement & Inventor		6,196	0	(6,196)	0	
Life, Trans Admin	9,507	13,205	9,786	(3,419)	10,764	
Life, Scheduling	808	876	835	(42)	918	
Life, Operators	64,002	60,444	66,897	6,453	81,471	
Life, Maint Admin	5,730	3,618	6,272	2,654	6,899	
Life, Bldg Maint	3,749	4,514	4,157	(357)	4,572	
Life, Cust Serv	3,594	3,878	3,700	(179)	4,070	
Life, Promotions	633		649	649	713	
Life, EE Services	1,679	3,449	2,485	(963)	2,734	

Account Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	Over (Under) \$ FY 2024 Budget	FY 2025 Proposed Budget	Over (Under) % FY 2024 Budget
Life, Finance	4,727	5,177	4,704	(473)	5,174	
Life, Safety & Training	782	882	840	(42)	924	
Life, Information Technology		3,073	0	(3,073)	0	
Life, Gnl Admin	3,880	7,531	4,151	(3,380)	4,566	
Life, Planning	8,401	5,439	13,164	7,725	14,480	
Life, Procurement & Inventory		2,828	0	(2,828)	0	
SUI, Trans Admin	1,680	7,768	3,528	(4,240)	3,634	
SUI, Scheduling	112	515	235	(280)	242	
SUI, Operators	18,947	37,729	35,986	(1,743)	37,065	
SUI, Maint Admin	846	2,128	941	(1,187)	969	
SUI, Serv Wrks	1,594	3,349	2,903	(446)	2,990	
SUI, Mechanics	1,861	7,736	3,911	(3,826)	4,028	
SUI, Bldg Maint	897	2,655	1,833	(822)	1,888	
SUI, Cust Serv	672	2,281	1,411	(870)	1,454	
SUI, Promotion	112		0	0	0	
SUI, EE Services	224	2,029	817	(1,212)	841	
SUI, Finance	560	3,045	1,411	(1,634)	1,454	
SUI, Safety & Training	112	519	235	(284)	242	
SUI, Information Technology		1,808	706	(1,102)	727	
SUI, Gnl Admin	944	4,430	1,220	(3,211)	1,256	
SUI, Planning	903	3,199	1,646	(1,553)	1,696	
SUI, Procurement & Inventory		1,663	706	(958)	727	
WC, Trans Admin	59,264	100,979	100,980	1	111,078	
WC, Scheduling	3,662	6,701	6,696	(5)	7,366	
WC, Operators	570,280	899,461	899,460	(1)	989,406	
WC, Maint Admin	19,223	27,667	27,672	5	30,439	
WC, Serv Wrks	42,110	43,539	43,536	(3)	47,890	
WC, Mechanics	72,315	100,571	100,572	1	110,629	
WC, Bldg Maint	22,885	34,520	34,524	4	37,976	
WC, Cust Serv	22,885	29,659	29,664	5	32,630	
WC, Promotion	3,662		0	0	0	
WC, EE Services	7,323	26,372	26,376	4	29,014	
WC, Finance	19,223	39,585	39,588	3	43,547	
WC, Safety & Training	3,662	6,747	6,744	(3)	7,418	
WC, Information Technology		23,500	23,496	(4)	25,846	
WC, Gnl Admin	26,546	57,594	57,600	6	63,360	
WC, Planning	37,531	41,593	41,592	(1)	45,751	
WC, Procurement & Inventory		21,624	21,624	0	23,786	

Account Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	Over (Under) \$ FY 2024 Budget	FY 2025 Proposed Budget	Over (Under) % FY 2024 Budget
Uniforms, Operators	31,516	50,000	55,000	5,000	55,000	
Uniforms, Mechanics	30,164	28,000	28,000	0	32,000	
Operator Med Exams	8,459	15,000	15,000	0	15,000	
Emp Assistance Prog	12,539	15,000	15,000	0	15,000	
CafeteriaPlan-GenAdmin.	593,597	701,936	666,904	(35,031)	733,595	
Cafeteria Plan-ATU	1,354,945	1,823,276	1,452,981	(370,295)	1,598,279	
Mechanics Tool Allowance	8,947	1,500	15,000	13,500	15,000	
Employee Wellness Program	28,569	32,000	30,000	(2,000)	32,000	
Substance Abuse Program	15,865	19,000	19,000	0	19,000	
Fringe benefits-other Total	8,301,654	10,613,408	9,607,540	(1,005,868)	10,820,772	2.0%
Fringe benefits-paid time off						
Sick, Trans Admin	52,696	78,996	65,315	(13,681)	67,275	
Sick, Scheduling	378	5,243	4,472	(771)	4,606	
Sick, Operators	330,906	332,059	269,809	(62,250)	303,287	
Sick, Maint Admin	9,098	21,644	18,942	(2,702)	19,511	
Sick, Serv Wrks	7,637	34,061	28,023	(6,038)	28,864	
Sick, Mechanics	29,374	78,678	32,332	(46,346)	42,647	
Sick, Bldg Maint	7,388	27,005	20,322	(6,683)	20,931	
Sick, Cust Serv	14,912	23,202	18,843	(4,359)	19,409	
Sick, Promotion	2,159		57	57	59	
Sick, EE Services	22,697	20,631	17,768	(2,864)	18,301	
Sick, Finance	9,566	30,968	25,280	(5,688)	26,038	
Sick, Safety & Training	10,265	5,278	4,437	(841)	4,570	
Sick, Information Technology		18,384	16,189	(2,195)	16,675	
Sick, Gnl Admin	16,560	45,056	37,085	(7,970)	38,198	
Sick, Planning	19,864	32,538	25,598	(6,940)	26,366	
Sick, Procurement & Inventory		16,916	6,950	(9,967)	7,158	
COVID ER Sick, Trans Admin	20,059			0	0	
COVID ER Sick, Operators	43,979			0	0	
COVID ER Sick, Maint Admin	1,995			0	0	
COVID ER Sick, Serv Wrks	5,597			0	0	
COVID ER Sick, Mechanics	11,764			0	0	
COVID ER Sick, Bldg Maint	122			0	0	
COVID ER Sick, Promotion	1,761			0	0	
COVID ER Sick, EE Services	968			0	0	
COVID ER Sick, Finance	6,566			0	0	
COVID ER Sick, Safety/Training	1,901			0	0	
COVID ER Sick, Gnl Admin	1,762			0	0	

Account Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	Over (Under) \$ FY 2024 Budget	FY 2025 Proposed Budget	Over (Under) % FY 2024 Budget
COVID ER Sick, Planning	13,073			0	0	
Holiday, Trans Admin	62,755	77,676	72,573	(5,103)	74,750	
Holiday, Scheduling	4,532	5,155	4,969	(186)	5,118	
Holiday, Operators	392,642	507,161	454,718	(52,443)	511,139	
Holiday, Maint Admin	29,635	21,283	21,047	(236)	21,678	
Holiday, Serv Wrks	26,763	33,492	31,137	(2,355)	32,071	
Holiday, Mechanics	55,592	77,363	55,855	(21,508)	73,674	
Holiday, Bldg Maint	22,018	26,554	22,580	(3,974)	23,257	
Holiday, Cust Serv	18,707	22,814	20,937	(1,877)	21,565	
Holiday, Promotion	1,174		957	957	986	
Holiday, EE Services	14,743	20,286	19,742	(545)	20,334	
Holiday, Finance	29,828	30,450	28,088	(2,362)	28,931	
Holiday, Safety & Trainin	4,942	5,190	4,930	(259)	5,078	
Holiday, Information Technolog		18,077	17,988	(89)	18,528	
Holiday, Gnl Admin	22,141	44,303	41,206	(3,097)	42,442	
Holiday, Planning	50,865	31,994	28,443	(3,552)	29,296	
Holiday, Procurement & Invento		16,634	7,722	(8,912)	7,954	
Vacatn, Trans Admin	42,995	93,988	101,602	7,614	104,650	
Vacatn, Scheduling	7,580	6,237	6,956	719	7,165	
Vacatn, Operators	562,066	612,096	569,805	(42,291)	640,506	
Vacatn, Maint Admin	46,483	25,752	29,466	3,714	30,350	
Vacatn, Serv Wrks	26,208	40,525	43,592	3,067	44,899	
Vacatn, Mechanics	82,304	93,609	88,390	(5,219)	116,588	
Vacatn, Bldg Maint	31,821	32,130	31,612	(518)	32,560	
vacatn, Cust Serv	29,943	27,605	29,312	1,707	30,191	
Vacatn, Promotion	5,893		89	89	92	
Vacation, EE Services	19,274	24,547	27,639	3,092	28,468	
Vacatn, Finance	28,979	36,845	39,324	2,479	40,504	
Vacation, Safety & Traini	7,629	6,279	6,902	623	7,109	
Vacation, Information Technolo		21,873	25,183	3,310	25,939	
Vacatn, Gnl Admin	34,741	53,606	57,689	4,082	59,419	
Vacatn, Planning	78,049	38,713	39,820	1,107	41,014	
Vacatn, Procurement & Inventor		20,127	10,811	(9,316)	11,135	
Abs Pay, Trans Admin	1,032	7,768	4,354	(3,413)	4,485	
Abs Pay, Scheduling		515	298	(217)	307	
Abs Pay, Operators	34,362	38,218	97,645	59,427	109,761	
Abs Pay, Maint Admin		2,128	1,263	(865)	1,301	
Abs Pay, Serv Wrks	675	3,349	1,868	(1,481)	1,924	

Account Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	Over (Under) \$ FY 2024 Budget	FY 2025 Proposed Budget	Over (Under) % FY 2024 Budget
Abs Pay, Mechanics	4,368	7,736	8,757	1,021	11,550	
Abs Pay, Bldg Maint		2,655	1,355	(1,301)	1,395	
Abs Pay, Cust Serv		2,281	1,256	(1,025)	1,294	
Abs Pay, Promotion			4	4	4	
Abs Pay, EE Services		2,029	1,185	(844)	1,220	
Abs Pay, Finance	565	3,045	1,685	(1,360)	1,736	
Abs Pay, Information Technolog		1,808	1,079	(728)	1,112	
Abs Pay, Safety & Trainin		519	296	(223)	305	
Abs Pay, Gnl Admin	323	4,430	2,472	(1,958)	2,547	
Abs Pay, Planning	(3,618)	3,199	1,707	(1,493)	1,758	
Abs Pay, Procurement & Invento		1,663	463	(1,200)	477	
Separation Pay		5,000	0	(5,000)	5,000	
Fringe benefits-paid time off Total	2,421,057	2,929,368	2,658,193	(271,176)	2,927,461	-0.1%
Services						
Management Services	38,998	100,000	100,000	0	100,000	
Lobbyist Services	0	0	9,000	9,000	36,000	
Agency Fees/Public Info	50		50	50	50	
In-Service Monitoring		5,000	5,000	0	5,000	
Mobility Services	10,761	25,000	25,000	0	25,000	
Schedules/Graphics	51,327	75,000	75,000	0	60,000	
Promotions	102,080	170,000	155,000	(15,000)	155,000	
Recruitment - Other	3,299	20,000	10,000	(10,000)	20,000	
Legal Fees	564,754	450,000	400,000	(50,000)	450,000	
Financial Services	7,575	12,500	5,000	(7,500)	12,500	
Auditor Fees	56,214	50,000	57,876	7,876	61,000	
Freight In/Out	6,022	7,500	10,000	2,500	11,000	
Commuter Ck Processing Fee	238	3,000	500	(2,500)	500	
PAY+ PERS File Upload Expense	7,649	8,000	8,000	0	8,000	
SpecialPlnng ReimbursableExp	98,875	451,824	100,000	(351,824)	450,000	
HR Applicant Background Checks	13,205	15,000	15,000	0	10,000	
Temporary Help-All-Dept		25,000		(25,000)	25,000	
Temporary Help-Finance			2,000	2,000	0	
SRV-Electric Bus Repair	7,776	75,000	75,000	0	75,000	
SVR, Diffs/Radiators	6,135	30,000	25,000	(5,000)	25,500	
SVR, Trans	3,571	44,000	44,000	0	50,600	
SVR, Upholstry/Glass	5,416	14,000	14,000	0	14,000	
SVR, Mach/HydrI/Tow	10,974	10,000	10,000	0	15,000	
SVR, Engine	7,560	125,000	150,000	25,000	217,500	

Account Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	Over (Under) \$ FY 2024 Budget	FY 2025 Proposed Budget	Over (Under) % FY 2024 Budget
SVR, Body	71,015	100,000	100,000	0	125,000	
Emission Control Expense	5,262	85,000	85,000	0	85,000	
Support Veh Maintenance Exp	10,633	12,500	12,500	0	18,000	
IT Supplies/Replacement	5,292	105,000	105,000	0	40,000	
CleverDevice-MaintenanceService	299,326	299,000	299,000	0	299,000	
Office Equip Maint Service	17,693	28,000	25,000	(3,000)	25,000	
Bldg Maint Services	109,749	120,000	120,000	0	120,000	
Landscape Services	86,350	90,500	90,500	0	95,000	
IT Contracts	194,119	200,000	200,000	0	340,000	
Radio Maintenance Service	4,325	12,000	12,000	0	12,000	
Clipper Fees	93,014	110,000	110,000	0	115,000	
Contract Service Cleaning		3,600	3,600	0	3,600	
Waste Removal	21,210	21,000	21,000	0	26,000	
Hazardous Waste Handling	95,213	115,000	115,000	0	115,000	
Fire Monitoring		3,000	5,000	2,000	8,000	
Security Services	120,516	119,000	120,000	1,000	125,000	
Other Services	43,175	30,000	30,000	0	30,000	
Services Total	2,289,120	3,373,880	2,960,182	(413,698)	3,663,150	8.6%
Materials and supplies						
Diesel Fuel	2,180,688	2,200,000	2,400,000	200,000	2,400,000	
Oil & Lubricants	98,208	94,000	95,000	1,000	96,000	
Gasoline	23,877	30,000	30,000	0	30,000	
Electric Trolley PG&E Utility	60,271	90,000	90,000	0	90,000	
Tires & Tubes	198,530	209,000	210,000	1,000	220,000	
Safety Supply		5,000	5,000	0	5,000	
Transport Supplies	10,550	14,000	14,000	0	14,000	
CLIPPER Relief Cards for EE's	675	500	300	(200)	0	
CSS, Soaps	6,058	5,700	6,000	300	6,000	
CSS, Cleaning	12,335	15,000	15,500	500	16,000	
CSS, Safety	22,418	55,000	50,000	(5,000)	48,000	
CSS, Antifreeze	10,986	8,000	8,500	500	8,500	
CSS, Gasses	6,762	8,000	8,500	500	8,500	
Oil Analysis	8,250	8,500	8,500	0	8,500	
Equipment/Garage Supply	47,606	30,000	45,000	15,000	35,000	
Coach Repair Parts	648,575	625,000	625,000	0	625,000	
Shelter/Stop Supply	2,266	8,000	8,000	0	8,000	
Janitorial Supplies	34,698	30,000	35,000	5,000	35,000	
Lighting Supply		4,500	4,500	0	3,500	

Account Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	Over (Under) \$ FY 2024 Budget	FY 2025 Proposed Budget	Over (Under) % FY 2024 Budget
Bldg Repair Supply	78,591	78,000	85,000	7,000	95,000	
Landscape Supply		2,500	2,500	0	3,000	
Tix, Pass, Transfers	723	3,000	1,500	(1,500)	1,500	
Office Supply, Outlets	916	500	0	(500)	0	
Office Supply, PERS	4,231	3,000	4,560	1,560	0	
Office Supply Administration	31,185	24,000	24,000	0	24,000	
Office Supply, Maint	2,283	2,700	4,000	1,300	3,200	
Postage	8,125	9,000	9,000	0	9,000	
Obsolete Parts Write-Off	74,073		50,000	50,000	50,000	
Safety Contingency Plans		3,000	3,000	0	3,000	
Training Supplies	2,477	5,000	5,000	0	5,000	
Contract//Grants Supplies	330	2,000	2,000	0	3,000	
Office Supply-IC	4,502	5,000	5,000	0	5,000	
Shop Inventory Grant Expense		25,000	0	(25,000)	25,000	
Office Equipment		50,000	30,000	(20,000)	30,000	
Materials and supplies Total	3,580,187	3,652,900	3,884,360	231,460	3,913,700	7.1%
Utilities						
Gas and Electric	218,670	215,000	235,000	20,000	235,000	
Phone, Concord Bldg	42,774	48,000	48,288	288	43,000	
Water	34,039	34,000	37,000	3,000	37,000	
Cellular Phone	68,514	85,000	72,052	(12,948)	80,000	
Utilities Total	363,997	382,000	392,340	10,340	395,000	3.4%
Casualty and liability						
Physical Damage	98,379	150,938	100,140	(50,798)	150,000	
Property Premiums	38,490	51,319	48,048	(3,271)	60,000	
Other Premiums	36,220	48,300	39,954	(8,346)	50,000	
Liability Premiums	721,573	863,363	776,148	(87,215)	870,000	
Liability Losses	(395)	211,313	211,314	2	210,000	
Casualty and liability Total	894,268	1,325,231	1,175,604	(149,627)	1,340,000	1.1%
Purchased transportation						
Alamo Creek Shuttle	136,715	150,091	150,000	(91)	160,000	
St. Mary's Shuttle Exp	44,639	47,460	0	(47,460)	0	
Contracted-EOC Special Transports		9,000	5,000	(4,000)	10,000	
Purchased transportation Total	181,353	206,551	155,000	(51,551)	170,000	-17.7%
Miscellaneous						
Business Expense, Trans		500	79	(421)	2,000	
Business Expense, Maint	250		0	0	2,000	
Business Expense,AGM-Admi	80	2,000	100	(1,900)	500	

Account Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	Over (Under) \$ FY 2024 Budget	FY 2025 Proposed Budget	Over (Under) % FY 2024 Budget
Business Expense, Finance	6,120	2,000	2,000	0	500	
Board Travel Expenses	8,112	25,000	25,000	0	25,000	
Staff Travel Expenses	99,465	100,000	100,000	0	110,000	
CTA Annual Dues	16,000	16,500	16,500	0	16,500	
APTA Annual Dues	35,500	35,500	35,000	(500)	36,750	
Other Dues/Memberships	3,750	5,000	7,500	2,500	7,500	
Business Expense ,GM	2,090	3,000	3,000	0	5,000	
Training/Subs, Trans Admi	6,014	20,000	25,000	5,000	25,000	
Training/Subs, Maint Admi			2,000	2,000	50,000	
Training/Subs, AGM Admin	550		0	0	10,000	
Training/Subs, Human Res			7,000	7,000	5,000	
Training/Subs, Finance	85		2,000	2,000	5,000	
Training/Subs, GM	2,233	4,000	1,000	(3,000)	1,000	
Miscellaneous Expenses	1,394	1,500	1,500	0	1,500	
COVID Misc Exp Trans Admin	30,000			0	0	
COVID Misc Exp, Operators	350,000			0	0	
COVID Misc Exp Maint Admin	7,500			0	0	
COVID Misc Exp, Mechanics	67,500			0	0	
COVID Misc Exp Building Maint	10,000			0	0	
COVID Misc Exp Customer Servic	12,500			0	0	
COVID Misc Exp Promotion	2,500			0	0	
COVID Misc Exp EE Services	2,500			0	0	
COVID Misc Exp Finance	7,500			0	0	
COVID Misc Exp General Admin	2,500			0	0	
COVID Misc Exp Planning	7,500			0	0	
Employee Functions-ALL	46,803	45,000	30,000	(15,000)	60,000	
Employee Awards/Pins	1,079	2,000	0	(2,000)	2,000	
EmployeeRetireGifts	265	1,000	1,000	0	1,000	
Miscellaneous Total	729,791	263,000	258,679	(4,321)	366,250	39.3%
Taxes						
Property Tax	8,825	10,000	10,538	538	11,000	
License/Registration	1,618	2,015	3,400	1,385	3,400	
Fuel Storage Tank Fee	11,185	14,000	11,500	(2,500)	13,000	
Use and Other Taxes	5,829	7,000	6,000	(1,000)	7,000	
Sales Tax	313,291	335,000	380,000	45,000	400,000	
Taxes Total	340,748	368,015	411,438	43,423	434,400	18.0%

Account Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	Over (Under) \$ FY 2024 Budget	FY 2025 Proposed Budget	Over (Under) % FY 2024 Budget
Leases and rentals						
Radio Site Lease	38,272	53,500	52,600	(900)	55,000	
Eqpmnt Leases	14,594	15,000	15,000	0	15,000	
Leases and rentals Total	52,866	68,500	67,600	(900)	70,000	2.2%
Contingency						
Contingency Expense		500,000	0	(500,000)	500,000	
Contingency Total		500,000	0	(500,000)	500,000	0.0%
Fixed Route Total	34,065,665	40,208,223	37,905,834	(2,302,389)	42,884,203	6.7%
Paratransit						
Wages						
Wages, Gnl Admin	321,303		0	0		
Wages, Paratransit		319,835	319,332	(503)	339,883	
Wages Total	321,303	319,835	319,332	(503)	339,883	6.3%
Fringe benefits						
FICA, Paratransit	5,333	5,742	5,684	(58)	5,855	
PERS-RET, Paratransit	42,736	59,402	46,014	(13,388)	50,615	
Medical, Paratransit	43,994	61,382	61,382	0	67,520	
Dental, Paratransit	5,271	7,343	7,343	0	8,077	
Life, Paratransit	3,054	3,366	3,366	0	3,703	
SUI, Paratransit	588	1,980	1,282	(699)	1,410	
WC, Paratransit		25,741	25,741	0	28,315	
Sick, Paratransit	10,380	20,137	27,169	7,032	25,743	
Holiday, Paratransit	19,027	19,801	15,527	(4,274)	14,712	
Vacation, Paratransit	14,927	23,959	22,452	(1,507)	21,273	
Abs Pay, Paratransit	5,137	1,980		(1,980)	0	
CafeteriaPlan-Gen Admin	39,593			0	12,030	
Fringe benefits Total	190,040	230,831	215,959	(14,872)	239,253	3.6%
Services						
Promotions			15,000	15,000	15,000	
Legal Fees	29,420	25,000	25,000	0	25,000	
Bank Service Charges		500	0	(500)	0	
Bldg. Maintenance Services	660	1,500	1,500	0	5,000	
Software Maint Services	100,477	70,000	72,275	2,275	100,000	
Radio Maintenance Service	6,669	12,000	12,536	536	10,000	
Travel Training Services	10,448		20,000	20,000	60,000	
Other Services			10,000	10,000	10,000	
Services Total	147,672	109,000	156,311	47,311	225,000	106.4%

Account Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	Over (Under) \$ FY 2024 Budget	FY 2025 Proposed Budget	Over (Under) % FY 2024 Budget
Materials and supplies						
Office Supply, P/T	434	4,000	4,000	0	4,000	
Materials and supplies Total	434	4,000	4,000	0	4,000	0.0%
Utilities						
Gas & Electric	21,372	27,000	30,000	3,000	30,000	
Cell Phone-Paratransit	20,972	30,000	27,932	(2,068)	30,000	
Utilities Total	42,344	57,000	57,932	932	60,000	5.3%
Casualty and liability						
Property Premiums	6,792	9,000	7,207	(1,793)	7,928	
Liability Premiums	8,216	9,000	9,314	314	10,245	
Casualty and liability Total	15,008	18,000	16,521	(1,479)	18,173	1.0%
Purchased transp - for partners						
ADA PT - LAVTA Paratransit	1,526,518	1,320,000	1,836,186	516,186	2,005,115	
ADA PT - LAVTA One Seat	46,028	500,000	37,628	(462,372)	41,089	
ADA PT - TriDelta One Seat	248,757		249,017	249,017	271,926	
ADA PT - WestCat One Seat	28,288		38,846	38,846	42,420	
ADA PT - LAVTA One Seat Fuel	5,888	100,000	2,033	(97,967)	2,439	
ADA PT - TriDelta One Seat Fuel	23,511		12,894	12,894	15,473	
ADA PT - WestCat One Seat Fuel	2,997		2,032	2,032	2,438	
Purchased transp - for partners Total	1,881,986	1,920,000	2,178,636	258,636	2,380,900	24.0%
Purchased transportation						
COVID PPE for ParaTransit	1,272		0	0	0	
ADA PT - CCCTA LINK	4,836,708	6,490,000	6,107,973	(382,027)	6,669,907	
ADA PT - BART	6,609		8,264	8,264	9,024	
Other Purchased Trans Expense		1,000	1,000	0	1,000	
Choice in Aging	148,444	300,000	300,000	0	315,000	
Purch Transp - ADS Project				0	400,000	#DIV/0!
ADA PT - CCCTA One Seat	317,301		310,561	310,561	339,133	
ADA PT - CCCTA LINK Fuel	484,630		507,556	507,556	609,068	
ADA PT - BART Fuel	1,353		1,779	1,779	2,135	
ADA PT - CCCTA One Seat Fuel	52,845		19,091	19,091	22,909	
Purchased transportation Total	5,849,163	6,791,000	7,256,225	465,225	8,368,175	23.2%
Miscellaneous						
Training/Subs, Paratransi		10,000	3,000	(7,000)	10,000	
Miscellaneous Exp	5,971	10,000	0	(10,000)	0	
Miscellaneous Total	5,971	20,000	3,000	(17,000)	10,000	-50.0%
Paratransit Total	8,453,921	9,469,667	10,207,916	738,249	11,645,384	23.0%
Grand Total	42,519,586	49,677,889	48,113,750	(1,564,139)	54,529,587	9.8%