

To: Administration & Finance Committee

Date: 05/29/2024

From: Amber Johnson, Chief Financial Officer

Reviewed by: WC.

SUBJECT: Fiscal Year 2025 Proposed Budget and Forecast Update

Background:

County Connection's Fiscal Year (FY) 2025 Operating and Capital Budget is presented to the Administration and Finance Committee for review, discussion, and referral to the Board of Directors for approval. The draft budget was presented to the Committee and approved by the Board in April so that staff could submit a Transportation Development Act (TDA) claim to the Metropolitan Transportation Commission (MTC). A revised version of the budget was discussed by the Committee and the Board in May. The final proposed budget document is attached to this staff report. There have been no revisions made since the version last reviewed in May.

The budget includes an Operating Budget, a Capital Budget, and a multiyear forecast of revenues and expenditures. In general, Staff have taken a conservative approach to forecasting while still presenting a budget that provides services to meet the needs of Central Contra Costa County transit riders.

Budget Summary:

County Connection's draft budget for July 1, 2024, to June 30, 2025 (FY 2025) proposes \$54.7 million in operational expenses for fixed route and paratransit services with revenues to offset these costs. An additional \$10 million is proposed in capital expenditures and associated revenue in the budget year. The budget includes the incorporation of a new discretionary reserve account that will help to strengthen the Authority's financial position.

The fixed route operating expense budget of \$43.4 million is an 8 percent increase over the FY 2024 budget and allows for increases in fixed route service, with an optimistic assumption that recruitment efforts will continue to successfully fill vacant operator and mechanic positions. The primary drivers of increased expenses are personnel costs, investments in software, fuel price volatility, and contributions to the Automated Driving System (ADS) project.

The paratransit operating expense budget of \$11.2 million is an 18.8 percent increase over the FY 2024 budget. The main cause for this large increase is due to paratransit ridership demand. County Connection's LINK service experienced faster growth in the paratransit program in FY 2024 than anticipated. In FY 2025, an additional growth factor of 5% over FY 2024 actuals has been applied, along with a 4% contractual rate increase.

The FY 2025 capital budget is \$10 million and includes scheduled replacements of ten fixed route buses and three paratransit vehicles that have reached the end of their useful life, plus replacement of six non-revenue vehicles and the addition of one non-revenue vehicle dedicated to the mobile lobby. In addition, several necessary facility maintenance and modernization projects are included in the budget. Major project additions include a fuel tank replacement, concrete pad repairs, and necessary elevator improvements in both buildings. The revenue vehicles will receive 80% federal funding with a 20% match of TDA capital funds. The other capital projects are funded by TDA capital.

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	

The budget document attached to this report provides additional information and trends for the fixed route and paratransit operations budget and associated revenue.

Financial Implications:

Adoption of the proposed FY 2025 Operating and Capital Budget as presented will result in total expenditure authority of \$64,647,987.

Recommendation:

Staff recommends the Committee review and provide comment on the proposed FY 2025 Operating and Capital Budget.

Action Requested:

Staff requests that the Committee provide comments and forward a recommendation to the Board of Directors to adopt the FY 2025 Operating and Capital Budget following a public hearing.

Attachments:

Attachment 1: Proposed FY 2025 Operating and Capital Budget



County Connection

**Operating
& Capital
Budget**

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FY 24/25



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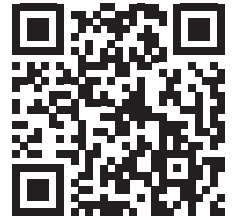
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COUNTY CONNECTION OVERVIEW

The Central Contra Costa Transit Authority (the “Authority” or “County Connection”) is a public transit agency operating fixed-route bus and ADA paratransit (County Connection LINK) service in and around Central Contra Costa County in the San Francisco Bay Area. County Connection is a Joint Powers Authority (JPA) formed in 1980, with one member of each jurisdiction comprising its 11-member Board of Directors. The jurisdictions that make up County Connection are the cities of Clayton, Concord, Lafayette, Martinez, Orinda, Pleasant Hill, San Ramon, Walnut Creek; the towns of Danville and Moraga; and certain unincorporated areas of Central Contra Costa County.

County Connection serves a dynamic and diverse modern suburban area that is spread out over a wide geographic area. County Connection patrons are economically diverse, and often transit dependent. Without County Connection services, many central Contra Costa County residents would have no transportation available for work, school, medical appointments or to take advantage of recreational opportunities. More information about County Connection can be found at www.countyconnection.com.



County Connection Service Profile

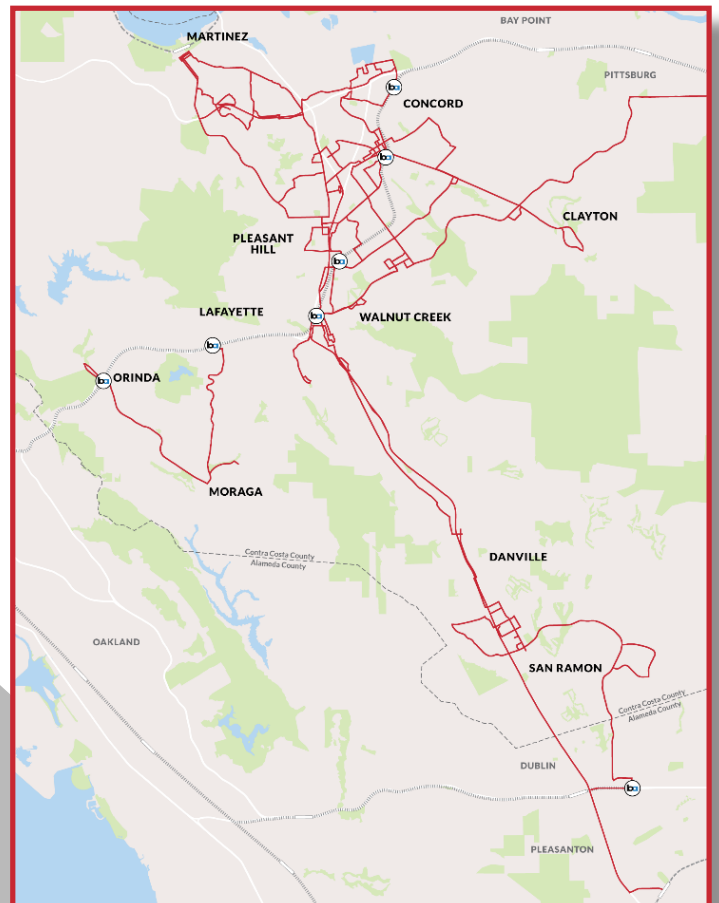
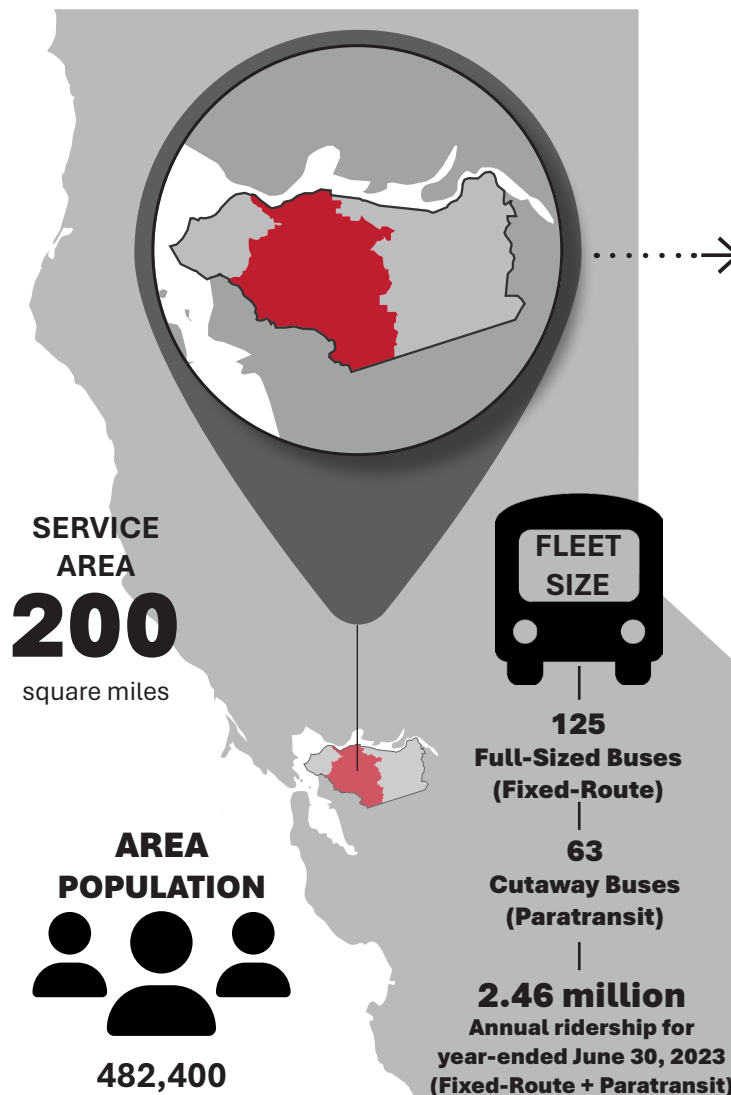


Figure 1: Service Area Map

BUDGET SUMMARY

The FY 2025 Budget proposes \$54.7 million in operating expenses for fixed route and paratransit services with revenues to offset these costs. An additional \$10 million is proposed in capital expenditures and associated revenue in the budget year. County Connection’s main revenue source is Transportation Development Act (TDA) 4.0 funds from the Metropolitan Transportation Commission (MTC). The budget proposes using \$31.7 million in TDA funds, which is \$7.7 million more than the \$24 million that MTC estimates will be allocated. The excess \$7.7 million will be drawn from the Authority’s TDA reserves and includes \$4.1 million being utilized in the capital program. At the end of FY 2025, the Authority’s Operating and Capital reserve is projected to be \$42.3 million.

Table 1: Budget Summary

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
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OPERATING & CAPITAL RESERVE BALANCE

In April of 2024, the Board revised its policy on Operating & Capital Reserves. This revision brought about significant changes to the policy which had not been modified since its original adoption in 1987. The policy now allows for the transfer of discretionary revenues to a reserve account that is held by County Connection, separately from the TDA reserve balance held on County Connection’s behalf by the MTC. Revenue sources that are considered discretionary include advertising revenue and interest income. (cont.)

The new fund transfer process takes effect with a transfer on June 30, 2024 (FY 2024), which is estimated to be \$840 thousand. In FY 2025, a transfer of \$450 thousand is anticipated, bringing the total discretionary reserve to \$1.3 million by the end of the budget year. Expanding the definition of the Operating & Capital Reserves to include discretionary revenues helps to diversify County Connection’s portfolio and strengthen its financial position against future uncertainties.

OPERATING REVENUES

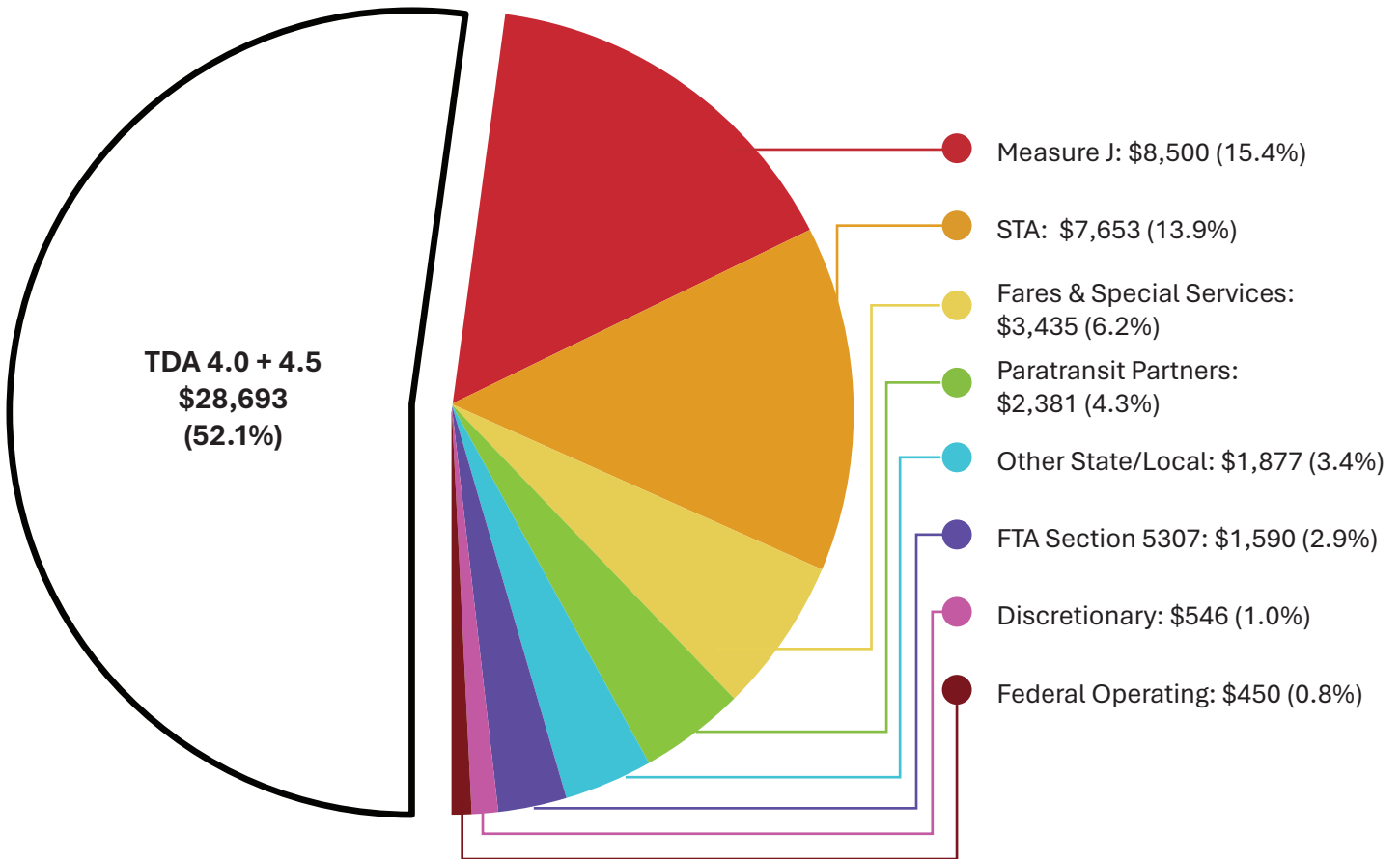
County Connection relies on a mixed portfolio of revenue sources. TDA provides the majority of the Authority’s operating funds. The primary revenue sources for County Connection operations are:

- Transportation Development Act (TDA)
- Measure J
- State Transit Assistance (STA)
- Federal operating and stimulus funds
- Passenger fares

To develop revenue projections for the FY 2025 budget, staff referred to the Metropolitan Transportation Commission (MTC) revenue projections for STA, TDA and federal operating funds, used Contra Costa Transportation Authority (CCTA) estimates for Measure J, and applied conservative projections to passenger fares.

Chart 1: Operating Revenues

FY 2025 Operating Revenues
\$55.1 Million
\$ in thousands





Fares

Prior to COVID-19, fare revenue was projected to exceed the FY 2020 budget of \$3 million due to a combination of fare increases in March 2019, more efficient routes, and Low Carbon Transit Operations Program (LCTOP) grant funding to subsidize free fares in the Monument Corridor. Actual fare revenue dropped to \$940 thousand in FY 2021 but has seen remarkable improvement with an estimated \$2.4 million to be collected in FY 2024. The budget anticipates continued growth in ridership, with fare revenues modeled to reach 100% of pre-pandemic levels by FY 2029.

Special Services

Special services revenue represents agreements with various agencies such as BART (bus bridges), the City of Walnut Creek, St. Mary's, and others to provide transit services for agreed upon amounts. Revenues from agreements that were not renewed during the pandemic have been replaced by youth pass subsidies and increased bus bridge revenues, bringing increased stability to this revenue source.

Advertising Revenue

Advertising revenue is an area that was heavily impacted by the COVID-19 pandemic. At the height of the pandemic, County Connection agreed to waive the contractual Minimum Annual Guarantee (MAG) with the advertising vendor. Since that time, some advertising revenue has returned, but is not projected to reach pre-pandemic levels in the near term.

State Transit Assistance (STA)

State Transit Assistance Funds (STA) funds are collected from the sales tax on diesel fuel. In FY 2018, Senate Bill 1 (SB1) increased the state gas tax to restore state transit funds back to historic levels. (cont.)

The State Controller follows a statutory allocation method to distribute funds to transit operators. In accordance with the statute, STA funding is split 50% based on (a) locally generated revenue expended on transit operations (revenue based) and 50% based on (b) the population of the County (population based). A stronger than expected economy led to robust diesel consumption growth through the pandemic, and diesel sales tax remains stable across the state. The current fund estimate from MTC projects that County Connection will receive \$7.9 million in total STA funds in FY 2024; the budget presents a slightly more conservative estimate of \$7.7 million in STA funds.

In FY 2019, MTC converted the STA population-based funds from a formula-based allocation to a County Block Grant that is administered by the local County Transportation Agency (CTA), Contra Costa Transportation Authority (CCTA). Under the County Block Grant, 60% of block funds are guaranteed to small operators, including County Connection. The remaining 40% is subject to CCTA's process for allocation and is commonly referred to as "non-guaranteed". The non-guaranteed amount for FY 2024 is approximately \$2.6 million. Changes to the allocation of these non-guaranteed funds could have a lasting impact on the ability of County Connection to provide services in the future.

Measure J - Contra Costa Transportation Authority (CCTA)

Measure J is a ½ cent sales tax in Contra Costa County administered by CCTA for transportation planning, projects, and programs. Measure J provides funding for fixed route and paratransit services to County Connection. CCTA projects that sales tax will increase by about 2.5% in FY 2025 as compared to FY 2024, at roughly \$120 million in Measure J revenue for the county. County Connection's share of this revenue is estimated to be \$8.5 million, with \$6.5 million in fixed route program revenue and \$2 million in paratransit program revenue.

Transportation Development Act (TDA) Articles 4.0 and 4.5

Similar to Measure J local sales tax revenue, Transportation Development Act (TDA) funding is also generated from sales tax and has remained stable during and post-pandemic. TDA revenue is a ¼ cent state sales tax to finance transportation programs and projects. TDA revenue is not accrual based – it is based on actual cash receipts in the fiscal year.

TDA Article 4.0 funding is utilized on both fixed-route and paratransit expenses, while TDA Article 4.5 funding is limited to usage on specialized transportation services only, such as paratransit.

The current MTC projections estimate that County Connection will be allocated \$24 million in TDA 4.0 funding in FY 2025. Unused TDA revenue allocation is held by MTC and is available in future years. The budget proposes the use of \$27.6 million in TDA operating and \$4.1 million in TDA capital funds, which is \$7.7 million more than the MTC estimate of \$24 million, with the difference drawing upon past reserves.

MTC estimates that County Connection will receive \$1 million in TDA 4.5 revenue, which will be utilized solely on paratransit services.

Federal Operating Funds

During the COVID-19 pandemic, County Connection received timely and significant federal funding for transit operations. The federal government passed three relief bills that provided one-time funding for transit operators. (cont.)

The federal government passed three relief bills that provided one-time funding for transit operators. These bills were the Coronavirus Aid, Relief, and Economic Security (CARES) Act, the Coronavirus Response and Relief Supplemental Appropriation Act of 2021 (CRRSAA)¹, and the American Rescue Plan (ARP) Act of 2021. The funding has been made available to support capital, operating and other expenses generally eligible under those programs to prevent, prepare for, and respond to COVID-19. The Federal Transit Administration (FTA) allocated the formula funding to regions and states through the Section 5307 program.

County Connection utilized all \$11.8 million in CARES Act funding in fiscal years 2020, 2021 and 2022, all \$10.3 million in ARP Act funding in fiscal years 2022 and 2023, and all \$3.7 million in CRRSAA funding in fiscal year 2024. No further federal relief funds are anticipated for fiscal year 2024 and beyond.

County Connection was awarded a grant from the Federal Highway Administration (FHWA) in the amount of \$450,000 for a transit corridors study. This amount is included in FY 2025 federal operating revenues.

Low Carbon Transit Operations Program (LCTOP)

The Low Carbon Transit Operations Program (LCTOP) provides cap-and-trade funding for transit to reduce greenhouse gas (GHG) emissions and improve mobility, with a priority on serving disadvantaged communities (DACs). The Board of Directors has approved the utilization of these funds on service within DACs in the County Connection service area, plus fare subsidies on routes serving the Monument Corridor. Current estimates indicate that this revenue source will see a slight decline over the prior year. \$500 thousand is estimated to be received in FY 2025 as compared to \$600 thousand the previous year.

BART Express Funds

A 1997 agreement between BART and four East Bay bus operators (County Connection, LAVTA, Tri-Delta, and WestCAT) established a funding mechanism for BART to support feeder bus operators using BART's STA Revenue-Based and TDA sales tax funds. Initial payment amounts were established by transition agreements, and subsequent payments over the last 25 years have been calculated based on changes to AB 1107 ½-cent sales tax revenues. Due to the critical budgetary issues faced by BART, discussions between BART, MTC, county transportation agencies, and the four East Bay bus operators regarding these funding arrangements took place over the past two years to partner with BART on temporary fiscal relief. These discussions resulted in temporary decreases to this revenue source in FY 2023 and FY 2024. A continued reduction of 25% has been applied to FY 2025, resulting in an allocation of \$820 thousand for this fiscal year. Discussions related to the future structure of these agreements between BART and the operators are ongoing.

FTA 5307 ADA Paratransit Operating Funds

Federal funds are made available to transit operators for ADA Paratransit operations under the Section 5307 Urbanized Area Formula Program. MTC is the designated recipient of FTA Section 5307 formula funds in the Concord urbanized area and determines the allocation of these funds among area operators. The most recent allocation of these funds from MTC indicated that County Connection will receive \$1.6 million in FTA 5307 paratransit funds in the budget year.

Fees From Partner Agencies – LAVTA and One Seat

Fees from partner agencies are collected to offset the cost of managing shared paratransit and One Seat program expenses. Additional details about these programs is provided in the expenses section of the budget document.

¹Due to certain limitations, County Connection was not eligible to receive CRRSAA funding directly, so a funding swap with Federal Transit Administration (FTA) Section 5307 funds was implemented by MTC.

Table 2: Operating Revenues

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

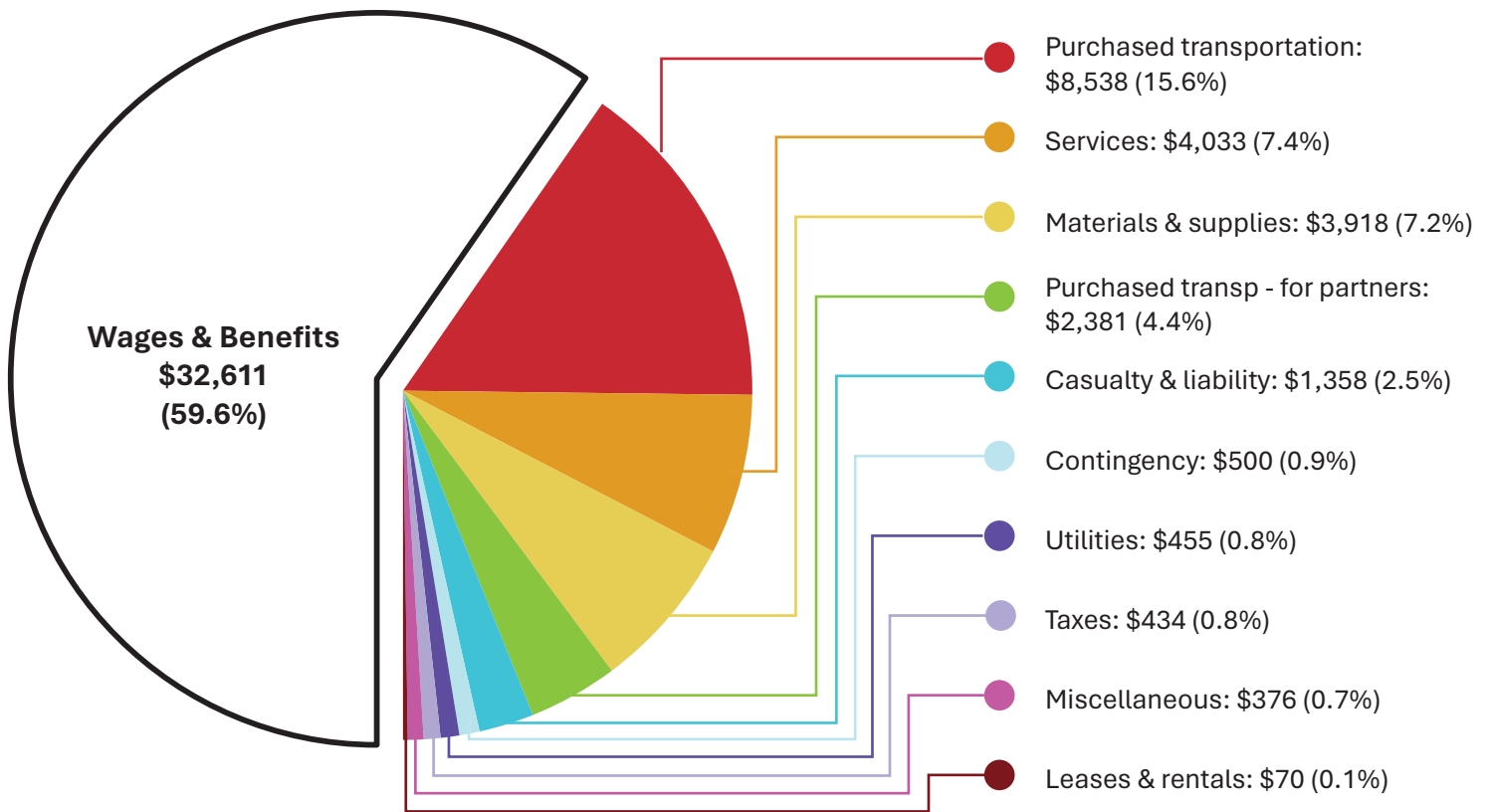
Category	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget	% change from FY 2024 Budget
Fixed Route					
Fare revenue	\$ 2,440,019	\$ 1,961,000	\$ 2,014,830	\$ 2,241,000	14.3%
Special service revenue	884,030	586,014	774,606	748,906	27.8%
Total Fare Revenue	3,324,049	2,547,014	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%

OPERATING EXPENSES

The budget assumes that ridership will continue to improve, and that recruitment efforts to fill vacant operator positions will continue to be successful, resulting in an overall increase in operating expenses as compared to the current year.

Chart 2: Operating Expenses

FY 2025 Operating Expenses
\$54.7 Million
\$ in thousands



Major expenditure categories are discussed in greater detail below, and pages 19 to 31 of this report provide operating expense detail by general ledger account.

Wages and Benefits

Wages and benefits are the Authority's largest expense. Even before the pandemic, the tight labor market was putting stress on transit operators, making it difficult to attract and retain qualified bus operators and mechanics. These challenges were only exacerbated by the pandemic. The Authority has made changes to its pay scale for operators in response to these challenges, resulting in a more competitive compensation package, and marked improvement to the retention of transit operators. In addition, County Connection implemented a referral program in January 2024, which has already been showing signs of success. Memorandums of Understanding (MOUs) were successfully negotiated with all three of the represented bargaining groups in FY 2023 for three-year terms. The financial impacts to the terms of these agreements are represented in the budget and forecast. The budget and forecast assume many vacancies will be filled during the fiscal year. Refer to page 15 of this report for a detailed breakdown of staffing allocations by full-time equivalent (FTE).

Pensions

County Connection contracts with the California Public Employees' Retirement System (CalPERS) for its employee defined-benefit pension plans. The Authority is statutorily required to pay the Annual Required Contribution (ARC) to CalPERS. The ARC comprises two elements; the Normal Cost (NC), which is the annual cost of service accrual, and the Unfunded Accrued Liability (UAL) payment, which represents the catch-up portion of costs. CalPERS calculates the NC and the UAL based on a 6.8% discount rate, which mirrors its 6.8% expected return on plan assets. In FY 2023, the Authority also opened a 115 trust for pensions to begin setting aside additional pension funds.

CalPERS earned an unusually high return on investment in the year ended June 30, 2021, resulting in the County Connection plan to be 100% funded and no UAL payment required in FY 2024. During the break in required UAL payments, County Connection contributed \$1 million to the 115 trust for pensions.

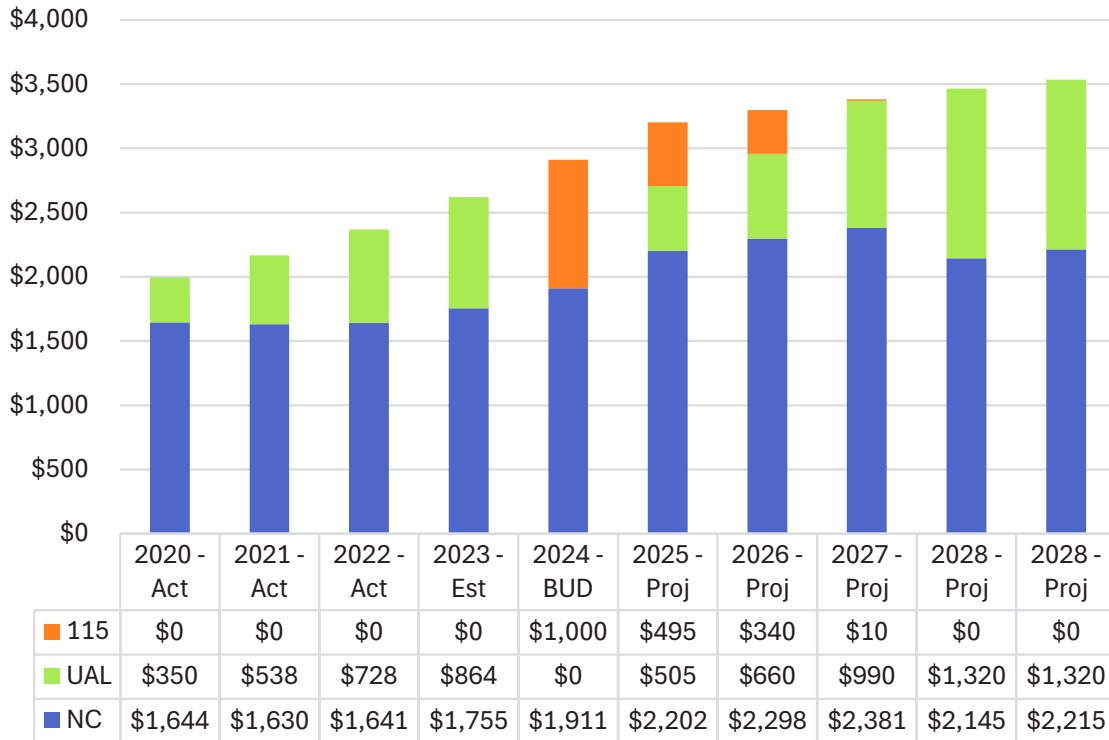
A loss on investment reported by CalPERS in the year ended June 30, 2022 resulted in a return to UAL payments, with \$505 thousand due to CalPERS in FY 2025. The budget includes a contribution of \$495 thousand to the 115 trust for pensions, bringing the total investment in pensions to \$1 million for FY 2025.

CalPERS has reported a net return of 5.8% on its investments for the year ended June 30, 2023. Since this return falls short of the expected 6.8% return on investments, an additional UAL amount will likely be calculated by CalPERS for FY 2026. This information will be made available in July 2024 when the plan valuation reports are released. The budget forecast assumes continued 115 trust contributions and UAL payments in alignment with the prior year forecasts and will continue to be adjusted to maximize diversification of pension assets and continued stability in pensions promised to both retired and current Authority employees.

Chart 3: Pension Costs

Pension Costs

\$ in thousands



Services

Expenses in the services category include legal fees, service repair, promotions, software, and on-call planning contracts. The bulk of the increase in this category is due to inflationary increases in outsourced service repair, increased software costs for Swiftly and other software subscriptions, travel training costs, lobbyist costs, and other service development consultant costs.

Materials and Supplies

The largest expense in the materials and supplies category is diesel fuel. Diesel prices remain volatile and difficult to predict. The budget includes a 9% increase in fuel costs as compared to the prior budget year. This category also contains expenditures for furniture and equipment that was historically budgeted to capital expenditures. Beginning in FY 2024, these purchases are being expensed in the year of purchase due to the low dollar value of these acquisitions.

Casualty and Liability

General liability premiums and workers compensation rates have stabilized somewhat as compared to the large increases experienced in FY 2024, with a modest increase budgeted to FY 2025.

Purchased Transportation

Purchased transportation for paratransit services is the Authority’s second largest expense. Transdev was awarded a new contract to operate and manage paratransit services following a competitive proposal process in 2022. Paratransit demand has returned at a rapid pace in FY 2024, resulting in sharp growth in contracted payments. The FY 2025 paratransit purchased transportation budget is based on a 4% contract escalation, plus a 5% increase in ridership over the FY 2024 demand.

In the fixed route budget, County Connection has pledged to support the new ADS demonstration project by funding three full-time Transdev staff persons to man the vehicles. These costs are budgeted to the purchased transportation category.

Purchased Transportation – Partner Agencies

In 2022 the Authority partnered with Livermore Amador Valley Transit Authority (LAVTA) on a pilot shared services contract to serve riders in the regions of both agencies with collaborative and efficient service delivery. In addition, the “One Seat” ride paratransit pilot with adjacent operators proved to be a successful service delivery model, resulting in cost savings and an enhanced rider experience. Therefore, each of these shared services will continue under the new contract for paratransit services in the coming year. These costs are budgeted, but do not impact County Connection’s bottom line since they are reimbursed in full by the partner agencies.



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%

Capital Expenditures

The FY 2025 capital budget includes scheduled replacements of ten big bus and three paratransit vehicles that have reached the end of their useful life, plus replacement of six non-revenue vehicles and the addition of one non-revenue vehicle dedicated to the mobile lobby. It is anticipated that the Authority will utilize 80% federal funding for the bus procurements, matched with TDA capital funds. TDA capital funds will also be utilized on the non-revenue vehicle purchases.

In addition, several necessary facility maintenance and modernization projects are included in the budget. Major project additions include a fuel tank replacement, concrete pad repairs, and necessary elevator improvements in both buildings. These projects are expected to take place during the next few years and will be funded with TDA capital funds.

Table 4: Capital Program – Budget Year

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

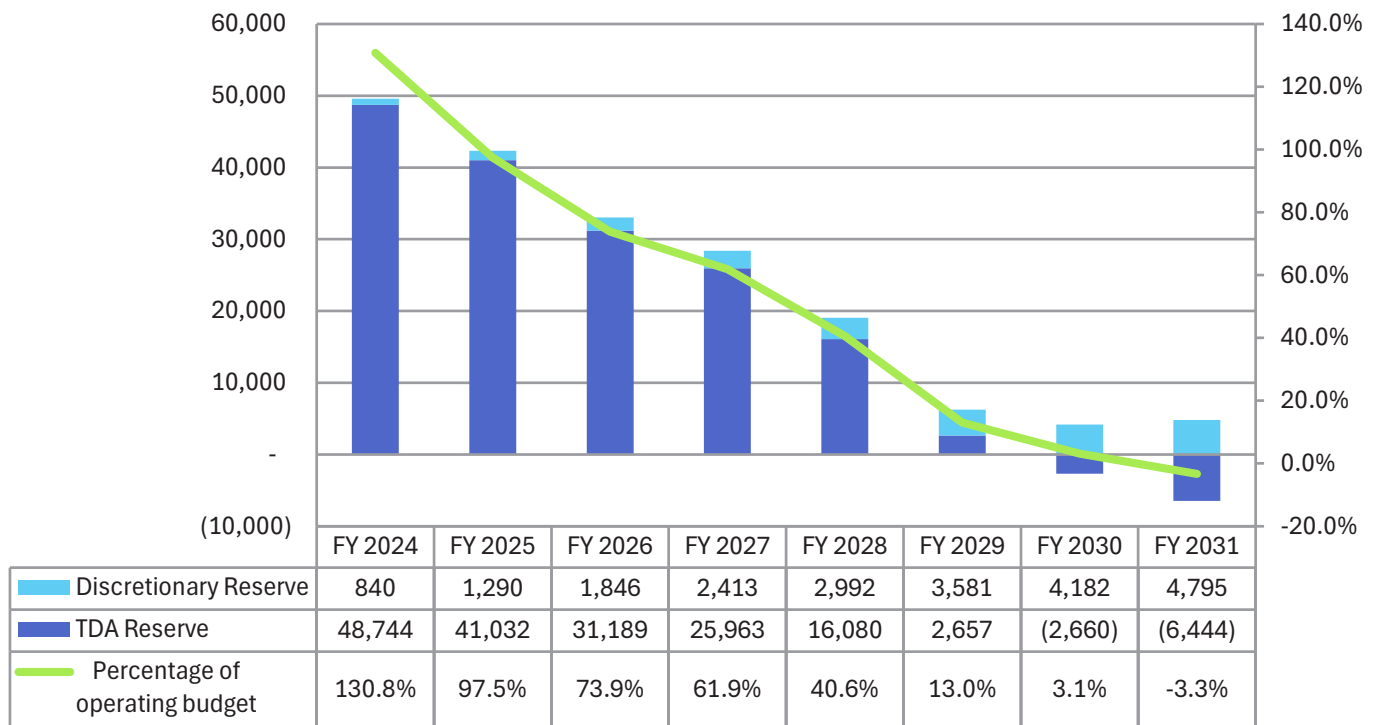
The multi-year capital program can be found at page 16 of this report.

FORECAST

Using the current assumptions for fixed route and paratransit services, County Connection 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.

Chart 4: Operating and Capital Reserve Projections

Operating and Capital Reserves \$ in thousands



A financial forecast of capital and operating expenditures can be found at pages 16 to 17 of this document. A breakdown of TDA reserve utilization and projected fund balance can be found at page 18.

ADDITIONAL SCHEDULES

Table 5: Staffing Levels

COUNTY CONNECTION Central Contra Costa Transit Authority Staffing Levels

Position Type	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2024 ACTUAL	FY 2025 PROPOSED
Transportation						
Transportation administration	4.0	4.0	4.0	4.0	4.0	4.0
Training	0.0	1.0	1.0	1.0	1.0	1.0
Transit Supervisor/Dispatcher	11.0	11.0	11.0	12.0	11.0	12.0
	15.0	16.0	16.0	17.0	16.0	17.0
Full-time runs	108.0	100.0	106.0	115.0	104.0	115.0
Part-time runs	3.0	4.0	2.0	4.0	4.0	4.0
Full-time stand-by (Protection)	39.0	35.0	33.0	36.0	28.0	36.0
	150.0	139.0	141.0	155.0	136.0	155.0
Total Transportation	165.0	155.0	157.0	172.0	152.0	172.0
Maintenance						
Maintenance administration	5.0	5.0	4.0	4.0	4.0	4.0
Facilities	6.0	6.0	7.0	7.0	7.0	7.0
	11.0	11.0	11.0	11.0	11.0	11.0
Mechanic, Level VI	2.0	1.0	1.0	3.0	4.0	3.0
Mechanic, Level V	3.0	2.0	1.0	3.0	3.0	3.0
Mechanic, Level IV	4.0	4.0	5.0	5.0	3.0	5.0
Mechanic, Level III	5.0	5.0	3.0	5.0	3.0	5.0
Mechanic, Level II	2.0	2.0	3.0	2.0	1.0	2.0
Mechanic, Level I	-	2.0	1.0	-	1.0	-
Bus service workers	8.0	10.0	8.0	11.0	11.0	11.0
	24.0	26.0	22.0	29.0	26.0	29.0
Total Maintenance	35.0	37.0	33.0	40.0	37.0	40.0
General Administration						
General Administration	4.0	4.0	5.0	5.0	5.0	4.0 (a)
Procurement & Inventory	3.0	3.0	4.0	4.0	4.0	4.0
Finance	5.0	5.0	4.0	5.0	5.0	5.0
Human Resources	2.0	2.0	3.0	3.0	3.0	4.0 (a)
Customer service	6.0	6.0	6.0	6.0	6.0	6.0
Information Technology	3.0	3.0	3.0	3.0	3.0	3.0
Planning & Marketing	6.0	5.0	6.0	7.0	6.0	7.0
Total General Administration	29.0	28.0	31.0	33.0	32.0	33.0
Fixed Route Operations Total	229.0	220.0	221.0	245.0	221.0	245.0
Paratransit	3.0	4.0	4.0	4.0	4.0	4.0
Total Operations	232.0	224.0	225.0	249.0	225.0	249.0

(a) Certain employees have been re-assigned to different categories to better align with their primary job duties. These shifts result in no change to the total employee count.

Table 6: Capital Program

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

Capital Program (a):	actuals			estimated			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 Rollove	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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 7: Operating Forecast

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

	actuals			estimated			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	
Special service revenue	500	884	775	749	756	764	772	779	787	795	
Advertising revenue	292	270	340	200	200	200	200	200	200	200	
Non-Operating revenue	(77)	507	1,094	346	356	367	378	389	401	413	
State Transit Assistance (STA)	5,020	4,934	6,275	6,616	6,814	7,019	7,229	7,446	7,670	7,900	
Measure J Sales Tax	5,453	5,972	6,500	6,500	6,695	6,896	7,103	7,316	7,535	7,761	
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	
BART Feeder Funds	892	734	641	820	845	870	896	923	951	979	
Other State Grants	152	134	135	130	130	132	134	136	138	140	
Dougherty Valley Dev Fees	123	394	70	-	-	-	-	-	-	-	
Other Local Grants/Contributions	9	5	10	15	20	20	20	20	20	20	
RM2/RM3/Express	33	291	140	170	173	177	180	184	188	191	
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%	
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	
FTA Section 5307	1,774	1,825	1,839	1,590	1,622	1,655	1,688	1,721	1,756	1,791	
TDA Article 4.5	1,211	1,311	1,162	1,079	1,117	1,156	1,197	1,239	1,282	1,327	
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	
State Transit Assistance (STA)	612	368	1,041	1,037	1,068	1,100	1,133	1,167	1,202	1,238	
BART ADA Service/Other	209	207	227	236	238	240	243	245	248	250	
Fare revenue - LAVTA	18	26	33	34	36	37	39	41	42	44	
Special service - One Seat Ride	157	354	342	376	395	414	435	457	480	504	
LAVTA Fees	1,120	1,518	1,804	1,971	2,069	2,173	2,282	2,396	2,515	2,641	
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%	
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 8: Reserve Projections

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

	actuals		estimated		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 9: Operating Expense Detail

County Connection

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

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

Account Description	FY 2023	FY 2024	FY 2024	FY 2024	Over (Under)	FY 2025	Over (Under)
	Actual	Budget	Estimated Actual	Budget	\$ FY 2024	Proposed Budget	% FY 2024 Budget
Medical, Scheduling	6,599	15,980	7,285	(8,695)	8,014		
Medical, Operators	556,148	655,999	637,558	(18,441)	776,455		
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		

Account Description	FY 2023		FY 2024		FY 2024		Over (Under)		FY 2025		Over (Under)		
	Actual	Budget	Estimated	Actual	Budget	Actual	Budget	\$ FY 2024		Proposed	Budget	% FY 2024	
								Budget	Budget			Budget	Budget
Life, Bldg Maint	3,749	4,514	4,157	4,157	(357)	4,572			4,572				
Life, Cust Serv	3,594	3,878	3,700	3,700	(179)	4,070			4,070				
Life, Promotions	633		649	649	649	713			713				
Life, EE Services	1,679	3,449	2,485	2,485	(963)	2,734			2,734				
Life, Finance	4,727	5,177	4,704	4,704	(473)	5,174			5,174				
Life, Safety & Training	782	882	840	840	(42)	924			924				
Life, Information Technology		3,073	0	0	(3,073)	0			0				
Life, Gnl Admin	3,880	7,531	4,151	4,151	(3,380)	4,566			4,566				
Life, Planning	8,401	5,439	13,164	13,164	7,725	14,480			14,480				
Life, Procurement & Inventory		2,828	0	0	(2,828)	0			0				
SUI, Trans Admin	1,680	7,768	3,528	3,528	(4,240)	3,634			3,634				
SUI, Scheduling	112	515	235	235	(280)	242			242				
SUI, Operators	18,947	37,729	35,986	35,986	(1,743)	37,065			37,065				
SUI, Maint Admin	846	2,128	941	941	(1,187)	969			969				
SUI, Serv Wrks	1,594	3,349	2,903	2,903	(446)	2,990			2,990				
SUI, Mechanics	1,861	7,736	3,911	3,911	(3,826)	4,028			4,028				
SUI, Bldg Maint	897	2,655	1,833	1,833	(822)	1,888			1,888				
SUI, Cust Serv	672	2,281	1,411	1,411	(870)	1,454			1,454				
SUI, Promotion	112		0	0	0	0			0				
SUI, EE Services	224	2,029	817	817	(1,212)	841			841				
SUI, Finance	560	3,045	1,411	1,411	(1,634)	1,454			1,454				
SUI, Safety & Training	112	519	235	235	(284)	242			242				
SUI, Information Technology		1,808	706	706	(1,102)	727			727				
SUI, Gnl Admin	944	4,430	1,220	1,220	(3,211)	1,256			1,256				
SUI, Planning	903	3,199	1,646	1,646	(1,553)	1,696			1,696				
SUI, Procurement & Inventory		1,663	706	706	(958)	727			727				
WC, Trans Admin	59,264	100,979	100,980	100,980	1	111,078			111,078				
WC, Scheduling	3,662	6,701	6,696	6,696	(5)	7,366			7,366				
WC, Operators	570,280	899,461	899,460	899,460	(1)	989,406			989,406				
WC, Maint Admin	19,223	27,667	27,672	27,672	5	30,439			30,439				
WC, Serv Wrks	42,110	43,539	43,536	43,536	(3)	47,890			47,890				
WC, Mechanics	72,315	100,571	100,572	100,572	1	110,629			110,629				
WC, Bldg Maint	22,885	34,520	34,524	34,524	4	37,976			37,976				
WC, Cust Serv	22,885	29,659	29,664	29,664	5	32,630			32,630				
WC, Promotion	3,662		0	0	0	0			0				
WC, EE Services	7,323	26,372	26,376	26,376	4	29,014			29,014				

Account Description	FY 2023	FY 2024	FY 2024	FY 2024	Over (Under)	FY 2025	Over (Under)
	Actual	Budget	Estimated Actual	Budget	\$ FY 2024	Proposed Budget	% FY 2024 Budget
WC, Finance	19,223	39,585	39,588	3	3	43,547	
WC, Safety & Training	3,662	6,747	6,744	(3)	(3)	7,418	
WC, Information Technology		23,500	23,496	(4)	(4)	25,846	
WC, Gnl Admin	26,546	57,594	57,600	6	6	63,360	
WC, Planning	37,531	41,593	41,592	(1)	(1)	45,751	
WC, Procurement & Inventory		21,624	21,624	0	0	23,786	
Uniforms, Operators	31,516	50,000	55,000	5,000	5,000	55,000	
Uniforms, Mechanics	30,164	28,000	28,000	0	0	32,000	
Operator Med Exams	8,459	15,000	15,000	0	0	15,000	
Emp Assistance Prog	12,539	15,000	15,000	0	0	15,000	
CafeteriaPlan-GenAdmin.	593,597	701,936	666,904	(35,031)	(35,031)	733,595	
Cafeteria Plan-ATU	1,354,945	1,823,276	1,452,981	(370,295)	(370,295)	1,598,279	
Mechanics Tool Allowance	8,947	1,500	15,000	13,500	13,500	15,000	
Employee Wellness Program	28,569	32,000	30,000	(2,000)	(2,000)	32,000	
Substance Abuse Program	15,865	19,000	19,000	0	0	19,000	
Fringe benefits-other Total	8,301,654	10,613,408	9,607,540	(1,005,868)	(1,005,868)	10,820,772	2.0%
Fringe benefits-paid time off							
Sick, Trans Admin	52,696	78,996	65,315	(13,681)	(13,681)	67,275	
Sick, Scheduling	378	5,243	4,472	(771)	(771)	4,606	
Sick, Operators	330,906	332,059	269,809	(62,250)	(62,250)	303,287	
Sick, Maint Admin	9,098	21,644	18,942	(2,702)	(2,702)	19,511	
Sick, Serv Wrks	7,637	34,061	28,023	(6,038)	(6,038)	28,864	
Sick, Mechanics	29,374	78,678	32,332	(46,346)	(46,346)	42,647	
Sick, Bldg Maint	7,388	27,005	20,322	(6,683)	(6,683)	20,931	
Sick, Cust Serv	14,912	23,202	18,843	(4,359)	(4,359)	19,409	
Sick, Promotion	2,159		57	57	57	59	
Sick, EE Services	22,697	20,631	17,768	(2,864)	(2,864)	18,301	
Sick, Finance	9,566	30,968	25,280	(5,688)	(5,688)	26,038	
Sick, Safety & Training	10,265	5,278	4,437	(841)	(841)	4,570	
Sick, Information Technology		18,384	16,189	(2,195)	(2,195)	16,675	
Sick, Gnl Admin	16,560	45,056	37,085	(7,970)	(7,970)	38,198	
Sick, Planning	19,864	32,538	25,598	(6,940)	(6,940)	26,366	
Sick, Procurement & Inventory		16,916	6,950	(9,967)	(9,967)	7,158	
COVID ER Sick, Trans Admin	20,059			0	0	0	
COVID ER Sick, Operators	43,979			0	0	0	
COVID ER Sick, Maint Admin	1,995			0	0	0	

Account Description	FY 2023	FY 2024	FY 2024	FY 2024	Over (Under)	FY 2025	Over (Under)
	Actual	Budget	Estimated	\$ FY 2024	% FY 2024	Proposed	% FY 2024
			Actual	Budget	Budget	Budget	Budget
COVID ER Sick, Serv Wrks	5,597				0	0	0
COVID ER Sick, Mechanics	11,764				0	0	0
COVID ER Sick, Bldg Maint	122				0	0	0
COVID ER Sick, Promotion	1,761				0	0	0
COVID ER Sick, EE Services	968				0	0	0
COVID ER Sick, Finance	6,566				0	0	0
COVID ER Sick, Safety/Training	1,901				0	0	0
COVID ER Sick, Gnl Admin	1,762				0	0	0
COVID ER Sick, Planning	13,073				0	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	

Account Description	FY 2023	FY 2024	FY 2024	FY 2024	Over (Under)	FY 2025	Over (Under)
	Actual	Budget	Estimated Actual	Budget	\$ FY 2024	Proposed Budget	% FY 2024 Budget
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	
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	

Account Description	FY 2023	FY 2024	FY 2024	FY 2024	Over (Under)	FY 2025	Over (Under)
	Actual	Budget	Estimated Actual	Budget	\$ FY 2024 Budget	Proposed Budget	% FY 2024 Budget
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	
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	

Account Description	FY 2023	FY 2024	FY 2024	FY 2024	Over (Under)	FY 2025	Over (Under)
	Actual	Budget	Estimated Actual	Budget	\$ FY 2024	Proposed Budget	% FY 2024 Budget
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	
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%

Account Description	FY 2023	FY 2024	FY 2024	FY 2024	Over (Under)	FY 2025	Over (Under)
	Actual	Budget	Estimated Actual	\$ FY 2024 Budget	% FY 2024 Budget	Proposed Budget	% FY 2024 Budget
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	
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	0	
COVID Misc Exp, Operators	350,000		0		0	0	
COVID Misc Exp Maint Admin	7,500		0		0	0	
COVID Misc Exp, Mechanics	67,500		0		0	0	
COVID Misc Exp Building Maint	10,000		0		0	0	
COVID Misc Exp Customer Servic	12,500		0		0	0	

Account Description	FY 2023	FY 2024	FY 2024	FY 2024	Over (Under)	FY 2025	Over (Under)
	Actual	Budget	Estimated Actual	Budget	\$ FY 2024	Proposed Budget	% FY 2024
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%
Leases and rentals							
Radio Site Lease	38,272	53,500	52,600		(900)	55,000	
Eqmnt 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%

Account Description	FY 2023	FY 2024	FY 2024	Over (Under)	FY 2025	Over (Under)
	Actual	Budget	Estimated Actual	\$ FY 2024 Budget	Proposed Budget	% FY 2024 Budget
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	
Cafeteria/Plan-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%
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%

Account Description	FY 2023	FY 2024	FY 2024	FY 2024	Over (Under)	FY 2025	Over (Under)
	Actual	Budget	Estimated Actual	Budget	\$ FY 2024	Proposed Budget	% FY 2024 Budget
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%