

County Connection

2477 Arnold Industrial Way Concord, CA 94520-5326 (925) 676-7500 countyconnection.com

ADMINISTRATION & FINANCE COMMITTEE

MEETING AGENDA

Wednesday, April 2, 2025

9:00 a.m.

The A&F Meeting will be held in-person at:

County Connection Administration Office

2477 Arnold Industrial Way

3rd Floor Conference Room

Concord, CA 94520

The committee may take action on each item on the agenda, even items that are listed as “information only”. The action may consist of the recommended action, a related action or no action. Staff recommendations are subject to action and/or change by the committee.

1. Approval of Agenda
2. Public Communication
3. Approval of Minutes of March 5, 2025*
4. Award Contract to Diablo Engineering for On-Call General Engineering Consulting Services*
5. Workers' Compensation Claims Administration Services Contract Award*
6. Review of Proposed Fiscal Year 2026 Draft Operating and Capital Budget*
(Staff requests that the A&F Committee provide comments/input and forward the draft to the Board of Directors with a recommendation for approval, so a timely TDA claim can be prepared.)
7. Review of Vendor Bills, February 2025**
8. Approval of Legal Services Statement, January 2025 General and Labor**
9. Next Scheduled Meeting – May 7, 2025
10. Closed Session:
Conference with Labor Negotiator (pursuant to Government Code Section 54957.6)
Agency designated representatives: Amber Johnson, Chief Financial Officer; Kristina Martinez, Director of Human Resources
Employee Organization: Amalgamated Transit Union, Local 1605, AFL-CIO, Bus Operators Teamsters Union, Local 856, AFL-CIO, Transit Supervisors
11. Adjournment

*Enclosure

**Enclosure for Committee Members

***To be mailed under separate cover

****To be available at the meeting.

FY2024/2025 A&F Committee

Jim Diaz-Clayton, Laura Hoffmeister-Concord, Don Tatzin-Lafayette, Sue Noack-Pleasant Hill

Clayton • Concord • Contra Costa County • Danville • Lafayette • Martinez
Moraga • Orinda • Pleasant Hill • San Ramon • Walnut Creek

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

General Information

Public Comment: If you wish to address the committee, please follow the directions at the top of the agenda. If you have anything that you wish distributed to the committee and included for the official record, please include it in your email. Comments that require a response may be deferred for staff reply.

Consent Items: All matters listed under the Consent Calendar are considered by the committee to be routine and will be enacted by one motion. There will be no separate discussion of these items unless requested by a committee member or a member of the public prior to when the committee votes on the motion to adopt.

Availability of Public Records: All public records relating to an open session item on this agenda, which are not exempt from disclosure pursuant to the California Public Records Act, that are distributed to a majority of the legislative body, will be made available for public inspection by posting them to County Connection's website at www.countyconnection.com. The agenda and enclosures for this meeting are posted also on our website at www.countyconnection.com.

Accessible Public Meetings: Upon request, County Connection will provide written agenda materials in appropriate alternative formats, or disability-related modification or accommodation, including auxiliary aids or services, to enable individuals with disabilities to participate in public meetings and provide comments at/related to public meetings. Please submit a request, including your name, phone number and/or email address, and a description of the modification, accommodation, auxiliary aid, service, or alternative format requested at least two days before the meeting. Requests should be sent to the Assistant to the General Manager, Lathina Hill, at 2477 Arnold Industrial Way, Concord, CA 94520 or hill@cccta.org. Requests made by mail must be received at least two days before the meeting. Requests will be granted whenever possible and resolved in favor of accessibility.

Currently Scheduled Board and Committee Meetings

Board of Directors:	April 17, 9:00 a.m., County Connection Board Room 2477 Arnold Industrial Way, Concord, CA 94520
Administration & Finance:	Wednesday, May 7, 9:00 a.m., County Connection Administrative Offices, 2477 Arnold Industrial Way, Concord, CA
Advisory Committee:	TBA. Location TBD
Marketing, Planning & Legislative:	Thursday, May 8, 8:30 a.m., Supervisor Andersen Office 3338 Mt. Diablo Blvd, Lafayette, CA
Operations & Scheduling:	Friday, May 9, 8:00 a.m., City of Pleasant Hill, 100 Gregory Lane, Pleasant Hill. CA

The above meeting schedules are subject to change. Please check the County Connection Website (www.countyconnection.com) or contact County Connection staff at 925/676-1976 to verify date, time, and location.

This agenda is posted on County Connection's Website (www.countyconnection.com) and at the County Connection Administrative Offices, 2477 Arnold Industrial Way, Concord, California

Summary Minutes Administration & Finance Committee

County Connection Administration Office
2477 Arnold Industrial Way
3rd Floor Conference Room
Concord, CA 94520

Wednesday, March 5, 2025, 9:00 a.m.

Directors: Laura Hoffmeister, Jim Diaz, Don Tatzin
Staff: Bill Churchill, Ruby Horta, Amber Johnson, Kristina Martinez, Andy Smith, Kyle Boehm, Karol McCarty, Andrew Brown – PFM Asset Management, Ashley Baires – PARS

Call to Order: Meeting called to order at 9:00 a.m. by Director Hoffmeister.

1. Approval of Agenda

The Committee approved the agenda.

2. Public Communication

None.

3. Approval of Minutes of January 8, 2025

The Committee approved the minutes.

4. Investment Policy Statements for Section 115 Trust OPEB and Pension Funds

Ms. Johnson reported on the Section 115 Trust. The OPEB (Other Post Employment Benefits) part of the trust was established in June 2010 with the secondary part of the trust established February 2023 which is dedicated and named the "Pension Account." The Combination 115 Trust consists of investments safeguarded from diversion for other budgetary uses and may be invested in a broader range of securities than most operating funds. PARS (Public Agency Retirement Services) is the custodian of these funds while PFM Asset Management provides investment advisory services. The Investment Policy Statements for the Combination 115 Trust required updating for best practices including: (1) having individual documents for each part of the trust; (2) noting investment manager responsibilities without naming a specific company; (3) asset allocation targets that slightly decrease cash holdings in exchange for increased fixed income holdings; and (4) shifting the plan administration from the A&F Committee to Authority staff.

The Committee reviewed the Investment Policy Statements and forwarded a recommendation of approval to the full Board of Directors as a consent item.

5. Cap and Trade Grant (LCTOP) – FY 2024-25

Mr. Boehm reported on the Low Carbon Transit Operations Programs (LCTOPs) which provide service to DAC (Disadvantaged Communities) in Martinez and Concord. Route 99X connecting Martinez Amtrak to BART was apportioned \$474,670 as fare subsidy to be utilized in FY 2025-26. A second LCTOP FY 2025-26 apportionment was awarded in the amount of \$1,078,337 for routes along the Monument Corridor and downtown Concord including Routes 11, 14, 16, 311, 314 and 316. Mr. Boehm reported that these free-fare routes have growing ridership.

The Committee reviewed the LCTOP project plan and forwarded a recommendation of approval to the full Board of Directors as a consent item.

6. Investment Report Ending December 31, 2024

Ms. Johnson presented the quarterly investment report which includes the type of investment, issuer, date of maturity, par, and dollar amount of investments. The detailed quarterly report, which includes balances by bank account and with recent historical data, was also presented. Ms. Johnson affirmed that the Authority has the ability to meet projected cash flow of expenditures for the next six months.

This was an information only item.

7. Income Statements for the Six Months Ended December 31, 2024

Ms. Johnson presented the quarterly financial statements through December 31, 2024, noting that combined revenues of \$24.0 million were 43.6% of the \$55.1 million budget, including an estimated \$800 thousand in revenue available to transfer to the Authority's discretionary reserve fund at year-end. The combined expenses of \$23.2 million are at 42.5% of the annual \$54.7 million budget. Fixed Route revenue and expenses are trending at 41.1% and 39.6% respectively, while Salaries & Benefits are below the 50% budget-to-date threshold with 40.7% utilized due to vacancies. Purchased Transportation costs to TransDev for Paratransit services are slightly above budget at 53.7% due to growth in ridership.

Mr. Churchill explained that Paratransit scheduling is a balancing act between on-time servicing and cost efficiency. With increasing ridership, the cost per passenger is rising because of less people on the buses to appease the customers' on-time performance expectations. Mr. Churchill will work with staff and TransDev to re-think scheduling and the possibility of combining rides for passenger trips.

The Committee reviewed the financial statements and approved them. The information will be forwarded to the Board on consent.

8. Review of Vendor Bills, December 2024 and January 2025

The Committee reviewed the vendor bills for December 2024 and January 2025.

9. Approval of Legal Services Statement, December 2024 General and November and December 2024 Labor

The Committee approved the legal services statements for December 2024 General and November and December 2024 Labor.

10. Next Scheduled Meeting

The next meeting is scheduled for Wednesday, April 2nd at 9:00 a.m.

11. Closed Session: Conference with Labor Negotiator (pursuit to Government Code Section 54957.6)

There were no reportable actions taken.

12. Adjournment

The meeting was adjourned at 10:03 a.m.

Minutes prepared and submitted by: Karol McCarty, Manager of Accounting



To: Administration & Finance Committee

Date: March 26, 2025

From: Kyle Boehm, Grants Administrator

Reviewed by: AMS

SUBJECT: Contract for On-Call Engineering Consulting Services

Background:

On January 7, 2025, County Connection issued a Request for Proposals (RFP) for on-call engineering consulting services to provide multidisciplinary engineering, design, architectural, and construction management support services for various projects associated with County Connection’s bus system and facilities. The RFP requested proposals for a three-year term with two one-year option terms. Proposals were due February 14, 2025.

Evaluation Process:

County Connection received three proposals from qualified firms. The proposals were reviewed by staff based on the following criteria:

Firm Qualifications:	45 points
Key Personnel:	35 points
<u>Approach and Capacity:</u>	<u>25 points</u>
Total:	100 points

Based on an initial review of the three proposals, all three firms were invited to interview and present more detail on their professional approach and experience. The interviews were conducted on February 28, 2025 by a panel consisting of County Connection planning and facilities staff and a staff member from the Contra Costa Transportation Authority (CCTA).

The panel concluded that Diablo Engineering Group’s qualifications, key personnel, and approach and capacity best meets the engineering, design, architectural, and construction management support services needs for County Connection over the proposed term.

Financial Implication:

The on-call services contract amount is estimated to be \$2,000,000 over the full three-year base term and two one-year optional terms. The services under the agreement will be established on an as needed individual work order basis, and there is no guaranteed minimum level of compensation. Individual work orders will be approved by the Board or the General Manager in accordance with County Connection’s Procurement Policy (Resolution No. 2005-029).

Recommendation:

Staff recommends awarding a contract for on-call engineering consulting services to Diablo Engineering Group for a three-year base term plus two one-year option years.

Action Requested:

Staff requests the Administration and Finance Committee recommend Board approval for the General Manager to execute an agreement with Diablo Engineering Group for on-call engineering consulting services.

Attachments:

None.

To: Administration & Finance Committee

Date: 3/27/2025

From: Kristina Martinez, Director of Human Resources

Reviewed by: *Ref*

SUBJECT: Workers' Compensation Claims Administration Services Contract Award

Background:

The Central Contra Costa Transit Authority (County Connection) is currently a member of the Local Agency Workers' Compensation Excess joint powers authority (LAWCX) for the purpose of obtaining excess workers' compensation coverage. Under this arrangement, County Connection currently maintains a self-insured retention of \$250,000 and excess coverage with statutory limits. County Connection has been self-insured since 1988 and has been a member of LAWCX since 2001.

As reported to the Administration & Finance Committee at its December 2024 meeting, staff had been discussing the plan to issue a Request for Proposals (RFP) for workers' compensation claims administration services, as a matter of best practice. County Connection's current program is currently administered by CorVel Corporation under a Third-Party Administrator (TPA) contract. This contract was entered into in 2006 with Hazelrigg Risk Management Services, which was later acquired by CorVel Corporation.

On December 9, 2024, County Connection issued a formal RFP for the administration of our self-insured workers' compensation program. The RFP solicited proposals from vendors who demonstrated an effective claims management process with a strong customer service focus, consistency, solid reporting capabilities, effective technological capabilities, proactive management of employee/claimant absences, and competitive rates and fees. Responses were due January 17, 2025.

RFP Evaluation:

County Connection received two qualified and timely proposals from the following vendors:

1. CorVel Corporation (CorVel)
2. Innovative Claim Solution, Inc. (ICS)

The proposals were reviewed by staff based on the following criteria as outlined in the RFP:

Selection Criteria	Weight
Responsiveness of the proposal	10%
Company background, experience, financial stability, and references	20%

Experience of key personnel and staffing	20%
Approach to providing Scope of Work	30%
Reasonableness of costs	20%
Total	100%

Following review of the above categories, ICS was deemed to be the most qualified to provide workers' compensation claims administration services that best meets our needs, at a cost that is fair and reasonable. Staff also utilized this opportunity to propose additional questions and clarifications and contact references, assessing the proficiency, reliability, and customer service of key staff.

Financial Implications:

Both vendors presented cost proposals that included an annual flat fee to administer 45 open indemnity claims (County Connection currently has 38 open indemnity claims), plus certain additional costs from outside providers, which is standard practice in the industry.

The ICS cost proposal includes an annual fee in year one of \$85,250 (with an annual escalator), plus a one-time conversion fee of \$15,000, which totals \$280,750 over a three-year contract. Total actual costs will be dependent on varying caseload factors including the number of injuries, injury types, etc.

Recommendation:

Staff recommends awarding a contract for workers' compensation claims administration services to ICS for a period of three (3) years, with two one-year option terms that may be exercised at the discretion of County Connection.

The current contact with CorVel Corporation is set to expire on July 31, 2025, and has a provision for cancellation by either party with a 30-day notice. Final authority to enter into an agreement with ICS will be requested at the April Board of Directors meeting allowing sufficient runway to transition to the new TPA.

Action Requested:

Staff requests that the A&F Committee forward this recommendation to the Board of Directors for approval to authorize the General Manager to enter into an agreement with ICS for workers' compensation claims administration services.

Attachments:

None.

To: Administration and Finance Committee

Date: 03/28/2025

From: Amber Johnson, Chief Financial Officer

Reviewed by: *W.C.*

SUBJECT: Fiscal Year 2026 Draft Proposed Operating and Capital Budget

Background:

A draft fiscal year 2026 (FY 2026) Operating and Capital Budget is presented to the Administration and Finance Committee (Committee) for review and discussion. This initial review provides an opportunity for the Committee to ask questions and provide input prior to the draft budget being forwarded to the Board of Directors for approval. The Board of Directors will be asked to approve the draft budget at the April meeting, so that a timely Transportation Development Act (TDA) claim can be filed with the Metropolitan Transportation Commission (MTC). TDA law requires that each county's auditor estimate TDA revenue; the claim will be based on that estimate.

This draft version of the budget includes proposed operating and capital revenues and expenditures for a single year. 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, 2025, to June 30, 2026 (FY 2026) proposes \$54.8 million in operational expenses for fixed route and paratransit services with revenues to offset these costs. An additional \$21.0 million is proposed in capital expenditures and associated revenue in the budget year.

The operating expense budget of \$55.1 million is a 0.8 percent increase over the FY 2025 budget and allows for fixed route service to continue at existing levels, with a conservative but optimistic assumption that vacant operator positions will be filled during the fiscal year. The capital budget of \$21.0 million includes revenue vehicle replacements, construction of a hydrogen fueling station, the beginning stages of a solar array project and multi-year facility upgrade plans. These projects are funded by a mixture of federal, state and local capital fund sources.

The proposed budget also incorporates the transfer of an estimated \$450,000 discretionary revenues to a reserve account in FY 2026. Revenue sources that are considered discretionary include advertising revenue and interest income. This fund transfer is considered in combination with the TDA reserve held by MTC when calculating County Connection's total reserve balance.

Table 1: Budget Summary

County Connection					
FY 2026 Draft Proposed Budget					
BUDGET SUMMARY					
Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget	% Change from FY 2025 Budget
Revenue:					
Fixed Route Operations	\$ 38,182,926	\$ 43,874,203	\$ 39,437,101	\$ 42,377,744	-3.4%
Paratransit Operations	10,463,201	11,250,385	12,080,662	13,179,960	17.2%
Capital	6,511,000	9,941,400	9,941,400	21,036,616	111.6%
Total Revenue	55,157,128	65,065,988	61,459,163	76,594,320	17.7%
Expenditures:					
Fixed Route Operations	36,658,453	43,269,203	38,434,189	41,927,744	-3.1%
Paratransit Operations	10,602,520	11,405,385	12,080,662	13,179,960	15.6%
Capital	6,511,000	9,941,400	9,941,400	21,036,616	111.6%
Total Expenditures	53,771,973	64,615,988	60,456,251	76,144,320	17.8%
Net Change in Fund Balance	\$ 1,385,154	\$ 450,000	\$ 1,002,912	\$ 450,000	

Operating Revenues:

Operating revenues are projected to exceed expenditures by the amount of discretionary revenues being held in reserves. Table 2 provides descriptions of each revenue category and assumptions for the budgeted amounts.

Table 2: Operating Revenues

Category	Description	Assumptions
Fare Revenue	Fares collected from passengers and other organizations who provide funding to replace passenger fares.	Continued recovery post-pandemic.
Special Service Revenue	Agreements with various agencies such as BART (bus bridges), the City of Walnut Creek, and St. Mary’s to provide transit services for agreed upon amounts.	Some agencies have not resumed their pre-pandemic agreements; however, this revenue remains steady as compared to prior year receipts.

Category	Description	Assumptions
Advertising Revenue	Revenue earned from advertising on the bus fleet.	A new advertising agreement was recently implemented, with a minimum guarantee of \$200,000, which is lower than in previous years.
Non-Operating Revenue	Primarily interest income earned on idle cash.	Conservatively budgeted since investment income is volatile.
Measure J Sales Tax	One-half cent sales tax in Contra Costa County administered by Contra Costa Transportation Authority (CCTA).	CCTA projects Measure J revenue to stay flat as compared to the prior fiscal year actual receipts.
BART Feeder Funds	Funding from BART to support feeder bus operators using BART's STA and TDA funds. This agreement has been in place since 1997.	In response to BART's fiscal cliff concerns, the feeder bus operators agreed to a reduction in the amount of feeder bus funds for FY 2024, 2025, and 2026. However, BART has indicated that it will discontinue this contribution after FY 2026
State Transit Assistance (STA)	Funds collected from the sales tax on diesel fuel and distributed following a statutory allocation. 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").	Diesel tax revenue has declined significantly, due to declines in prices and consumption since FY 2023. Budget year estimate provided by the Metropolitan Transportation Commission (MTC).
Transportation Development Act (TDA) Articles 4.0 and 4.5	One-quarter cent state sales tax to finance transportation programs and projects. Article 4.0 is utilized on both fixed-route and paratransit; Article 4.5 is limited to paratransit only.	Current MTC estimates indicate allocation of \$22.9 million in 4.0 funding in FY 2026. The budget proposes the use of \$27.9 million in operating and \$2.5 million in capital funds for a total of \$30.4 million. The difference of \$7.5 million will be drawn from past reserves. MTC estimates \$1 million in TDA 4.5 revenue to be used on paratransit services.

Category	Description	Assumptions
RM2/RM3 Express Funding	Toll increase approved by bay area voters to help support transportation projects and transit services. The Authority utilizes these funds on express bus service.	Current MTC estimates show a modest increase in the amount of RM2/RM3 funding over the prior fiscal year.
State of Good Repair/SB1	Senate Bill 1 (SB1) provides annual funding to transit operators for eligible transit maintenance, rehabilitation, and capital projects. These funds are referred to as State of Good Repair (SGR).	The State Controller's Office (SCO) usually releases funding allocations in September. A conservative estimate is used in the FY 2026 budget.
Federal Operating Funds	Federal COVID relief funds were fully exhausted in FY2025. In FY 2026, the Authority plans to expend other federal operating funds for a transit corridor study.	Federal Highway Administration (FHWA) funds will be utilized on the transit corridor study.
FTA Section 5307 (Paratransit)	Federal funds made available to transit operators for ADA Paratransit operations under the Section 5307 Urbanized Area Program.	The FY 2026 projected allocation from MTC is flat as compared to the prior fiscal year.
BART ADA Service	BART contracts with the Authority to operate its ADA mandated complimentary paratransit service.	Revenues are equivalent to projected purchased transportation expenses for this service.
Paratransit Partner Revenues	Fees collected to offset the cost of managing shared ADA paratransit and One Seat program expenses.	Revenues are equivalent to projected purchased transportation expenses for these services.

Operating Expenses:

The budget assumes that ridership will continue to improve, and that recruitment efforts to fill vacant operator positions will be successful, resulting in a conservative increase in operating expenses as compared to the current year. Table 3 provides descriptions of each major category and assumptions for the budgeted amounts. Pages 6 - 15 of the draft budget document (Attachment 1) also provide operating expense detail by general ledger account.

Table 3: Operating Expenses

Category	Description	Assumptions
Wages and Benefits	Wages and benefits are the Authority’s largest expense. MOUs were successfully negotiated with all three of the represented bargaining groups in FY 2023 for three-year terms. Negotiations on new three-year contracts will begin this year.	The budget assumes vacancies will be filled during the fiscal year and include agreed upon cost-of-living agreements for represented employees, plus allowances for step increases for employees who have not yet reached the top of the pay scale.
Pensions (included in Benefits)	A major component of employee benefits is the pension benefit. The Authority contracts with CalPERS for pension benefits and is required to pay a percentage of employee salaries to CalPERS (“normal cost”) plus an unfunded accrued liability payment (“UAL”). In FY 2023, the Authority opened a 115 trust for pensions to begin setting aside additional pension funds.	CalPERS experienced 5.8% net return on investments for the period that ended June 30, 2023, which is less than the benchmark of 6.8%. The FY 2026 required UAL payment to CalPERS is \$791k. The budget also includes a contribution of \$209k to the 115 Trust for pensions, for a total of \$1 million in funds set aside for unfunded pension liabilities.
Services	Includes legal fees, service repair, promotions, software subscriptions, and on-call planning contracts.	The budget projects a modest increase in these expenses in line with current inflation rates.
Materials and Supplies	The largest expense in this category is fuel.	Fuel is expected to decrease by 19% over the prior year’s budget in accordance with the current market.
Utilities	Includes telephone, gas, electricity and water expenses for the facilities	Projected to increase due to rising costs of utilities in the region.

Category	Description	Assumptions
Casualty and Liability	The Authority belongs to a self-insured risk pool for general liability and vehicle property damage and purchases other insurances on the market.	Insurance premiums are projected to increase significantly due to the impact of natural disasters and large settlements on the insurance market.
Taxes and fees	Sales taxes collected on the purchase of goods are recorded in this category.	The budget projects a modest decrease to taxes and fees based on current expenditure trends.
Other Operating	Includes travel, conference, association memberships, employee training and event expenses.	The budget projects a modest increase in these expenses in line with current inflation rates.
Purchased Transportation	<p>The Authority's ADA paratransit service is provided under contract with Transdev, and the expense is recorded to this category. Transdev was awarded a new contract after a competitive recruitment in 2022.</p> <p>Purchased transportation costs to operate the Alamo Creek shuttle fall under the paratransit contract.</p> <p>The Authority's contribution to the Automated Driving Systems (ADS) demonstration project is also classified as a fixed route purchased transportation expense.</p>	<p>Paratransit demand continues to grow at a rapid pace resulting in sharp growth in contract costs. The FY 2026 purchased transportation expense is based on 4% contract escalation costs, plus a 5% increase in ridership over the current year demand.</p> <p>The Authority has pledged to support the new ADS demonstration project by funding three full-time Transdev staff persons to man the vehicles.</p>
Purchased Transportation for Partner Agencies	The Authority has partnered with neighboring transit agencies to provide shared paratransit services.	These costs are budgeted based on current service projections but have no impact to the Authority's bottom line since they are reimbursed in full by the partner agencies.

Capital Expenditures:

The FY 2026 capital budget includes scheduled replacements of seven big bus and forty-five paratransit vehicles that have reached the end of their useful life. It is anticipated that the Authority will utilize 80% federal funding for the bus procurements, matched with TDA capital funds. Two grant-funded capital

projects are also scheduled for the budget year: a hydrogen fueling station, and the first phase of a solar array project. The hydrogen fueling station is funded with FHWA funds (a State funding swap from Transit and Intercity Rail Capital Program “TIRCP”) and matching TDA capital funds. It should be noted that while this project is scheduled, the grant is currently under an additional review at the federal level. Should the grant not be approved, this project will not move forward at this time. The solar array project is funded in whole by State TIRCP funds.

In addition, facility maintenance and modernization projects are included in the budget. Major project additions include a fuel tank replacement, concrete pad repairs, expansion of the upper parking lot, 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.

Financial Implications:

Adoption of the draft FY 2026 budget will result in expenditure authority of \$55.1 million in operational expenses and \$21.0 million in capital expenditures for the budget year. The draft budget will serve as the basis for the Authority’s claim of TDA revenues for the year-ended June 30, 2026.

Recommendation:

Staff recommends the Committee review and provide comment on the FY 2026 Draft Proposed Operating and Capital Budget and forward it to the full Board of Directors for approval.

Action Requested:

Staff requests that the A&F Committee forward a recommendation to the Board of Directors to approve the proposed FY 2026 Draft Proposed Operating and Capital Budget.

Attachments:

Attachment 1: FY 2026 Draft Proposed Operating and Capital Budget

County Connection
FY 2026 Draft Proposed Budget
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5	Capital Program - Budget Year
6-15	Operating Expense Detail

**County Connection
FY 2026 Draft Proposed Budget
BUDGET SUMMARY**

Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget	% Change from FY 2025 Budget
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Net Change in Fund Balance	\$ 1,385,154	\$ 450,000	\$ 1,002,912	\$ 450,000	

County Connection
FY 2026 Draft Proposed Budget
OPERATING REVENUES

Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget	% Change from FY 2025 Budget
FIXED ROUTE					
Fare Revenue	\$ 2,572,287	\$ 2,241,200	\$ 2,388,874	\$ 2,493,163	11.2%
Special Service Revenue	1,540,252	1,264,978	1,346,959	1,380,223	9.1%
Total Fare Revenue	4,112,538	3,506,178	3,735,832	3,873,386	10.5%
Advertising Revenue	343,750	200,000	375,000	200,000	0.0%
Non-Operating Revenue	1,307,787	271,000	819,932	275,000	1.5%
Measure J Sales Tax	7,156,017	6,500,000	6,353,000	6,353,000	-2.3%
BART Feeder Funds	640,531	820,003	820,003	802,469	-2.1%
Dougherty Valley	96,156	-	-	-	-
State Transit Assistance	6,733,319	6,690,946	6,690,946	5,728,438	-14.4%
TDA Article 4.0	13,779,680	25,136,076	20,111,869	24,498,381	-2.5%
RM2/RM3 Express Funding	129,993	170,000	221,767	221,767	30.5%
State of Good Repair/SB1	139,859	130,000	144,056	140,000	7.7%
Federal Operating Funds	3,743,296	450,000	164,697	285,303	-36.6%
Total Other Revenue	34,070,388	40,368,025	35,701,269	38,504,358	-4.6%
TOTAL FIXED ROUTE REVENUE	38,182,926	43,874,203	39,437,101	42,377,744	-3.4%
PARATRANSIT					
Fare Revenue	490,658	445,300	588,458	532,000	19.5%
Total Fare Revenue	490,658	445,300	588,458	532,000	19.5%
Measure J Sales Tax	2,900,024	2,000,000	2,591,662	2,577,538	28.9%
BART ADA Service	223,469	235,503	227,485	248,503	5.5%
Go San Ramon	-	5,000	5,000	5,000	0.0%
TDA Article 4.5	1,099,830	1,079,293	1,079,293	1,077,864	-0.1%
TDA Article 4.0	688,680	2,477,133	2,532,203	3,379,520	36.4%
State Transit Assistance	1,041,145	1,036,880	1,036,880	1,000,000	-3.6%
FTA Section 5307	1,839,033	1,590,376	1,590,376	1,644,495	3.4%
Total Other Revenue	7,792,181	8,424,185	9,062,900	9,932,920	17.9%
Subtotal Paratransit Revenue	8,282,839	8,869,485	9,651,358	10,464,920	18.0%
Paratransit Partners					
Fare revenue - LAVTA ADA	31,410	34,175	32,130	30,000	-12.2%
Operating revenue - LAVTA ADA	1,753,862	1,970,940	1,812,164	1,982,151	0.6%
Fare revenue - One Seat	-	-	42,296	39,000	-
Operating revenue - One Seat	395,091	375,785	542,714	663,890	76.7%
Subtotal Partner Revenue	2,180,363	2,380,900	2,429,304	2,715,040	14.0%
TOTAL PARATRANSIT REVENUE	10,463,201	11,250,385	12,080,662	13,179,960	17.2%
TOTAL REVENUE	\$ 48,646,128	\$ 55,124,588	\$ 51,517,763	\$ 55,557,704	0.8%

County Connection
FY 2026 Draft Proposed Budget
OPERATING EXPENDITURES

Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget	% Change from FY 2025 Budget
FIXED ROUTE					
Wages	\$ 15,881,332	\$ 18,288,470	\$ 16,876,921	\$ 17,383,229	-4.9%
Fringe Benefits	12,307,136	13,743,233	11,459,431	13,276,713	-3.4%
Total Wages & Benefits	28,188,468	32,031,703	28,336,353	30,659,942	-4.3%
Services	2,809,664	3,808,150	3,310,185	3,916,434	2.8%
Materials & Supplies	3,413,548	3,913,700	3,814,570	3,621,150	-7.5%
Utilities	410,233	395,000	467,109	450,150	14.0%
Casualty and Liability	1,138,413	1,340,000	1,283,381	1,533,195	14.4%
Taxes and Fees	379,051	434,400	378,351	390,372	-10.1%
Other Operating	246,810	366,250	379,070	381,500	4.2%
Leases and Rentals	72,266	70,000	65,171	75,000	7.1%
Purchased Transportation	-	410,000	400,000	400,000	-2.4%
Total Other Exp (non-wages)	8,469,985	10,737,500	10,097,837	10,767,801	0.3%
Contingency	-	500,000	-	500,000	
TOTAL FIXED ROUTE EXPENSES	36,658,453	43,269,203	38,434,189	41,927,744	-3.1%
PARATRANSIT					
Wages	\$ 331,137	\$ 339,883	\$ 295,077	\$ 319,126	-6.1%
Fringe Benefits	159,893	239,253	209,974	246,078	2.9%
Total Wages & Benefits	491,030	579,136	505,051	565,204	-2.4%
Services	126,643	225,000	190,475	218,000	-3.1%
Materials & Supplies	1,249	4,000	4,000	4,000	0.0%
Utilities	55,858	60,000	66,625	66,000	10.0%
Casualty and Liability	15,978	18,173	16,581	20,998	15.5%
Other Operating	897	10,000	10,000	10,000	0.0%
Purchased Transportation	7,730,502	8,128,176	8,858,626	9,580,718	17.9%
Total Other Exp (non-wages)	7,931,127	8,445,349	9,146,307	9,899,716	17.2%
Subtotal Paratransit Expenses	8,422,158	9,024,485	9,651,358	10,464,920	16.0%
Paratransit Partners					
Purchased Transp - for partners	2,180,363	2,380,900	2,429,304	2,715,040	14.0%
Subtotal Partner Expense	2,180,363	2,380,900	2,429,304	2,715,040	14.0%
TOTAL PARATRANSIT EXPENSES	10,602,520	11,405,385	12,080,662	13,179,960	15.6%
TOTAL EXPENSES	\$ 47,260,973	\$ 54,674,588	\$ 50,514,851	\$ 55,107,704	0.8%

**County Connection
FY 2026 Draft Proposed Budget
CAPITAL PROGRAM**

Capital Category	Funding Source							Total
	Federal	Federal	State	State	State	MTC		
	5307	FHWA	Bridge Tolls	RM3	TIRCP	TDA		
Revenue Fleet	\$ 9,045,120	\$ -	\$ 286,655	\$ 1,600,000	\$ -	\$ 374,625	\$ 11,306,400	
ZEB Infrastructure	-	6,591,250	-	-	-	853,966	\$ 7,445,216	
Facility Maintenance and Modernization	-	-	-	-	950,000	1,005,000	\$ 1,955,000	
Street Amenities	-	-	-	-	-	100,000	\$ 100,000	
Information Technology	-	-	-	-	-	100,000	\$ 100,000	
Maintenance Equipment & Tools	-	-	-	-	-	50,000	\$ 50,000	
Office Furniture and Equipment	-	-	-	-	-	80,000	\$ 80,000	
Total	\$ 9,045,120	\$ 6,591,250	\$ 286,655	\$ 1,600,000	\$ 950,000	\$ 2,563,591	\$ 21,036,616	

County Connection
FY 2026 Proposed Budget
OPERATING EXPENSE DETAIL

Account Description	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
FIXED ROUTE				
Wages				
Wages - Regular _Admin	840,342	890,604	805,116	829,269
Wages - Regular _Bldg Maint	468,154	460,626	515,693	531,164
Wages - Regular _Board	17,130	26,400	18,131	18,674
Wages - Regular _Cust Svc	397,803	427,118	428,831	441,696
Wages - Regular _Finance	504,534	611,770	571,913	589,070
Wages - Regular _Hum Res	274,858	402,733	248,938	256,406
Wages - Regular _Info Tech	317,873	366,957	350,512	361,027
Wages - Regular _Mech	1,143,206	1,448,544	1,216,793	1,253,297
Wages - Regular _Plan/Mktg	519,530	580,231	591,372	609,113
Wages - Regular _Proc/Inv	138,926	354,893	251,447	258,990
Wages - Regular _Sched	89,409	101,359	105,402	108,564
Wages - Regular _Sfty & Train	80,439	100,577	40,736	41,958
Wages - Regular _Svc Work	535,388	637,194	597,743	615,676
Wages - Regular _Transp	1,353,642	1,579,178	1,284,424	1,322,957
Wages - Regular _Veh Maint Adm	371,991	429,359	341,231	351,468
Separation Pay _Admin	-	5,000	-	-
Wages Total	15,881,332	18,288,470	16,876,921	17,383,229
Fringe Benefits				
Vacation _Admin	67,528	59,419	65,074	67,026
Vacation _Bldg Maint	35,510	32,560	31,799	32,753
Vacation _Cust Svc	35,497	30,191	34,595	35,633
Vacation _Finance	32,729	40,504	36,764	37,867
Vacation _Hum Res	19,140	28,468	17,218	17,734
Vacation _Info Tech	28,336	25,939	25,383	26,144
Vacation _Mech	83,846	116,588	72,853	75,038
Vacation _OP-FT	572,872	640,507	550,642	567,161
Vacation _Plan/Mktg	33,933	41,106	35,570	36,637
Vacation _Proc/Inv	11,469	11,135	18,406	18,958
Vacation _Sched	9,898	7,165	8,464	8,718
Vacation _Sfty & Train	14,880	7,109	3,519	3,625
Vacation _Svc Work	30,757	44,899	26,613	27,412
Vacation _Transp	204,035	104,650	1,476	1,520
Vacation _Veh Maint Adm	29,323	30,350	28,224	29,071
Sick _Admin	22,217	38,198	19,570	20,157
Sick _Bldg Maint	10,678	20,931	13,956	14,375
Sick _Cust Svc	13,137	19,409	30,818	31,742
Sick _Finance	25,393	26,038	21,806	22,460
Sick _Hum Res	1,354	18,301	14,812	15,256

Account Description	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
51 Sick _Info Tech	3,615	16,675	2,417	2,489
Sick _Mech	34,436	42,647	48,513	49,968
Sick _OP-FT	295,170	303,287	272,231	280,398
Sick _Plan/Mktg	19,266	26,426	22,356	23,027
Sick _Proc/Inv	18,022	7,158	8,227	8,474
Sick _Sched	402	4,606	3,620	3,728
Sick _Sfty & Train	798	4,570	885	912
Sick _Svc Work	12,040	28,864	16,782	17,286
Sick _Transp	60,212	67,275	32,682	33,662
Sick _Veh Maint Adm	7,504	19,511	10,464	10,778
Holiday _Admin	41,986	42,442	26,460	27,254
Holiday _Bldg Maint	25,222	23,257	15,061	15,513
Holiday _Cust Svc	21,179	21,565	12,408	12,780
Holiday _Finance	21,863	28,931	15,844	16,319
Holiday _Hum Res	11,506	20,334	5,571	5,739
Holiday _Info Tech	17,846	18,528	7,756	7,988
Holiday _Mech	55,265	73,674	31,402	32,344
Holiday _OP-FT	408,624	511,139	235,323	242,383
Holiday _Plan/Mktg	33,275	30,282	13,118	13,511
Holiday _Proc/Inv	8,535	7,954	4,859	5,005
Holiday _Sched	5,070	5,118	2,197	2,263
Holiday _Sfty & Train	5,190	5,078	885	912
Holiday _Svc Work	23,841	32,071	15,618	16,086
Holiday _Transp	68,501	74,750	35,468	36,532
Holiday _Veh Maint Adm	22,427	21,678	10,603	10,921
Floating Holiday _Admin	-	2,547	685	705
Floating Holiday _Bldg Maint	1,139	1,395	8,308	8,557
Floating Holiday _Cust Svc	1,120	1,294	7,419	7,641
Floating Holiday _Finance	2,710	1,736	4,671	4,811
Floating Holiday _Hum Res	-	1,220	2,084	2,146
Floating Holiday _Info Tech	1,386	1,112	11,955	12,314
Floating Holiday _Mech	-	11,550	32,123	33,087
Floating Holiday _OP-FT	24,685	109,761	164,058	168,979
Floating Holiday _Plan/Mktg	-	1,762	3,737	3,849
Floating Holiday _Proc/Inv	-	477	5,678	5,848
Floating Holiday _Sched	-	307	1,809	1,863
Floating Holiday _Sfty & Train	-	305	-	-
Floating Holiday _Svc Work	479	1,924	13,033	13,424
Floating Holiday _Transp	3,876	4,485	31,954	32,913
Floating Holiday _Veh Maint Adm	1,120	1,301	2,722	2,803
Other Paid Absence _OP-FT	-	-	9,599	9,887
Other Paid Absence _Transp	-	-	82,236	84,703
Medicare Expense _Admin	11,305	12,189	10,038	10,339
Medicare Expense _Bldg Maint	7,373	6,679	8,302	8,551

Account Description	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
52 Medicare Expense _Board	1,308	383	1,386	1,428
Medicare Expense _Cust Svc	6,407	6,193	7,180	7,395
Medicare Expense _Finance	8,480	8,871	9,682	9,972
Medicare Expense _Hum Res	5,354	5,840	4,368	4,499
Medicare Expense _Info Tech	4,794	5,321	5,704	5,875
Medicare Expense _Mech	17,425	20,830	18,915	19,483
Medicare Expense _OP-FT	142,268	143,056	147,279	151,697
Medicare Expense _Plan/Mktg	8,908	8,413	9,360	9,640
Medicare Expense _Proc/Inv	2,594	5,146	4,025	4,146
Medicare Expense _Sched	1,479	1,470	1,578	1,626
Medicare Expense _Sfty & Train	1,531	1,458	616	635
Medicare Expense _Svc Work	8,590	9,210	9,643	9,933
Medicare Expense _Transp	21,558	22,898	21,057	21,689
Medicare Expense _Veh Maint Adm	5,837	6,226	5,606	5,774
SUI Expense _Admin	581	1,256	851	877
SUI Expense _Bldg Maint	873	1,888	672	692
SUI Expense _Board	-	-	51	53
SUI Expense _Cust Svc	672	1,454	619	637
SUI Expense _Finance	784	1,454	764	787
SUI Expense _Hum Res	389	841	429	442
SUI Expense _Info Tech	336	727	503	518
SUI Expense _Mech	2,028	4,028	1,999	2,059
SUI Expense _OP-FT	19,864	37,065	15,158	15,613
SUI Expense _Plan/Mktg	784	1,696	1,124	1,158
SUI Expense _Proc/Inv	336	727	382	393
SUI Expense _Sched	112	242	139	143
SUI Expense _Sfty & Train	112	242	134	138
SUI Expense _Svc Work	1,633	2,990	668	688
SUI Expense _Transp	1,680	3,634	2,329	2,399
SUI Expense _Veh Maint Adm	448	969	565	582
PERS _Admin	151,285	160,120	129,102	132,975
PERS _Bldg Maint	101,988	114,691	63,745	65,657
PERS _Cust Svc	81,999	89,816	46,617	48,015
PERS _Finance	85,099	88,142	73,303	75,502
PERS _Hum Res	28,929	37,632	34,930	35,978
PERS _Info Tech	28,293	17,107	47,336	48,756
PERS _Mech	220,319	228,403	147,207	151,623
PERS _OP-FT	1,516,895	1,606,279	1,018,138	1,048,682
PERS _Plan/Mktg	168,153	228,855	70,201	72,307
PERS _Proc/Inv	18,010	2,770	38,571	39,728
PERS _Sched	21,299	23,571	19,176	19,751
PERS _Sfty & Train	11,219	19,997	3,099	3,192
PERS _Svc Work	102,238	102,018	73,923	76,141
PERS _Transp	278,416	323,620	182,393	187,865

Account Description	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
53 PERS _Veh Maint Adm	112,402	145,734	39,601	40,789
GM Retirement _Gen Admin	18,000	19,000	19,000	19,570
Medical Insurance _Admin	328,167	367,357	479,176	598,970
Medical Insurance _Bldg Maint	48,356	55,295	55,251	69,064
Medical Insurance _Cust Svc	39,277	44,878	42,460	53,075
Medical Insurance _Finance	25,492	47,757	22,785	28,481
Medical Insurance _Hum Res	7,857	17,489	23,436	29,295
Medical Insurance _Info Tech	-	-	23,436	29,295
Medical Insurance _Mech	310,048	449,507	374,718	468,397
Medical Insurance _OP-FT	572,300	776,455	603,971	754,963
Medical Insurance _Plan/Mktg	78,321	94,570	38,052	47,565
Medical Insurance _Proc/Inv	-	-	26,030	32,537
Medical Insurance _Sched	6,756	8,014	7,587	9,484
Medical Insurance _Sfty & Train	9,540	10,418	19,616	24,520
Medical Insurance _Svc Work	302,484	348,739	374,123	467,654
Medical Insurance _Transp	83,433	94,599	107,421	134,277
Medical Insurance _Veh Maint Adm	51,189	67,758	31,439	39,299
Cafeteria Plan _Admin	645,282	733,595	63,397	79,246
Cafeteria Plan _Bldg Maint	-	-	77,492	96,865
Cafeteria Plan _Cust Svc	-	-	75,426	94,282
Cafeteria Plan _Finance	-	-	45,755	57,194
Cafeteria Plan _Info Tech	-	-	33,044	41,304
Cafeteria Plan _OP-FT	1,451,535	1,598,279	1,500,125	1,875,156
Cafeteria Plan _Plan/Mktg	-	-	64,451	80,564
Cafeteria Plan _Proc/Inv	-	-	35,349	44,187
Cafeteria Plan _Sched	-	-	12,489	15,611
Cafeteria Plan _Sfty & Train	-	-	8,138	10,172
Cafeteria Plan _Transp	-	-	174,554	218,193
Cafeteria Plan _Veh Maint Adm	-	-	39,887	49,859
OPEB _Gen Admin	295,816	300,000	300,000	375,000
Dental _Admin	8,519	10,620	6,075	7,594
Dental _Bldg Maint	13,267	12,442	17,441	21,801
Dental _Cust Svc	9,501	11,221	9,240	11,550
Dental _Disp & Sup	-	-	26,410	33,012
Dental _Finance	8,581	9,668	7,667	9,584
Dental _Hum Res	2,201	870	3,635	4,544
Dental _Info Tech	-	-	4,620	5,775
Dental _OP-FT	196,701	235,340	155,091	193,864
Dental _OP-PT	-	-	508	635
Dental _Plan/Mktg	15,522	18,450	7,159	8,949
Dental _Proc/Inv	-	-	4,843	6,053
Dental _Sched	1,399	1,553	45,278	56,598
Dental _Sfty & Train	2,292	2,505	2,421	3,027
Dental _Transp	32,014	35,093	7,041	8,802

Account Description	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
53 Dental _Veh Maint Adm	9,968	10,725	5,363	6,704
Life _Admin	4,151	4,566	5,544	6,930
Life _Bldg Maint	4,502	4,572	5,191	6,489
Life _Cust Svc	3,700	4,070	3,885	4,856
Life _Finance	4,598	5,174	5,040	6,300
Life _Hum Res	1,478	2,734	2,570	3,213
Life _Info Tech	-	-	3,068	3,835
Life _OP-FT	66,104	81,471	64,672	80,840
Life _Plan/Mktg	13,099	15,194	5,378	6,723
Life _Proc/Inv	-	-	1,741	2,176
Life _Sched	835	918	876	1,095
Life _Sfty & Train	840	924	882	1,103
Life _Svc Work	-	2,000	1,607	2,008
Life _Transp	9,786	10,764	11,416	14,270
Life _Veh Maint Adm	5,813	4,899	2,182	2,727
Workers Compensation _Admin	68,196	63,360	63,360	79,200
Workers Compensation _Bldg Maint	40,874	37,976	37,976	47,470
Workers Compensation _Cust Svc	35,125	32,630	32,630	40,788
Workers Compensation _Finance	46,872	43,547	43,547	54,434
Workers Compensation _Hum Res	31,227	29,014	29,014	36,268
Workers Compensation _Info Tech	27,826	25,846	25,846	32,308
Workers Compensation _Mech	119,084	110,629	110,629	138,286
Workers Compensation _OP-FT	1,065,028	989,406	989,406	1,236,758
Workers Compensation _Plan/Mktg	49,249	45,751	45,751	57,189
Workers Compensation _Proc/Inv	25,605	23,786	23,786	29,733
Workers Compensation _Sched	7,935	7,366	7,366	9,208
Workers Compensation _Sfty & Train	7,989	7,418	7,418	9,273
Workers Compensation _Svc Work	51,554	47,890	47,890	59,863
Workers Compensation _Transp	119,567	111,078	111,078	138,848
Workers Compensation _Veh Maint Adm	32,760	30,439	30,439	38,049
Uniforms _OP-FT	40,177	55,000	55,000	55,000
Uniforms _Veh Maint	29,747	32,000	42,000	42,000
DOT Exams _OP-FT	11,858	15,000	15,000	15,000
EAP _Gen Admin	5,080	15,000	15,000	15,000
Mechanics Tool Allowance _Veh Maint	10,498	15,000	20,000	20,000
Employee Wellness Program _Admin	731	968	968	968
Employee Wellness Program _Bldg Maint	1,322	1,751	1,751	1,751
Employee Wellness Program _Cust Svc	1,360	1,802	1,802	1,802
Employee Wellness Program _Finance	545	722	722	722
Employee Wellness Program _Hum Res	224	297	297	297
Employee Wellness Program _Mech	2,045	2,708	2,708	2,708
Employee Wellness Program _OP-FT	13,759	18,223	18,223	18,223
Employee Wellness Program _Svc Work	1,639	2,171	2,171	2,171
Employee Wellness Program _Transp	1,580	2,093	2,093	2,093

Account Description	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
53 Employee Wellness Program _Veh Maint Adm	955	1,265	1,265	1,265
Substance Abuse Program _Gen Admin	14,770	19,000	10,000	19,000
Fringe Benefits Total	12,307,136	13,743,233	11,459,431	13,276,713
Services				
Agency Fees/Public Info _Gen Admin	50	50	50	50
Auditor Fees _Gen Admin	66,441	61,000	61,000	63,000
Bank Service Charge _Gen Admin	1,017	3,000	3,000	3,000
Bid/Hearing Notices _Gen Admin	536	900	6,490	5,000
Clipper Fees _Gen Admin	109,432	115,000	105,536	120,000
Commuter Ck Processing Fee _Gen Admin	298	500	100	100
Financial Services _Gen Admin	21,655	12,500	37,998	38,000
Legal Fees _Gen Admin	580,563	450,000	384,348	500,000
Lobbyist _Gen Admin	10,000	36,000	44,000	72,000
Management Services _Gen Admin	45,233	100,000	100,000	100,000
Payroll Services _Gen Admin	113,184	95,000	115,142	110,000
PERS File Upload Expense _Gen Admin	7,956	8,000	11,018	12,000
HR Background Checks _Gen Admin	16,286	10,000	10,000	10,000
Recruitment _Gen Admin	10,106	20,000	10,000	10,000
Temporary Help _Gen Admin	-	25,000	20,000	25,000
UI Cost Control Services _Gen Admin	-	-	5,000	5,000
IT Contracts _Gen Admin	292,627	485,000	479,609	500,000
IT Supplies/Replacement _Gen Admin	116,279	40,000	22,025	30,000
Radio Maintenance Service _Veh Ops	-	12,000	12,000	12,000
Bldg Maint Services _Fac Maint	92,023	120,000	120,000	120,000
CleverDevice-MaintenanceService _Veh Ops	277,429	299,000	286,252	313,950
Contract Service Cleaning _Gen Admin	-	3,600	3,600	3,600
Emission Control Expense_Veh Maint	65,410	85,000	85,000	85,000
Fire Monitoring_Gen Admin	8,457	8,000	10,000	10,000
Freight In/Out _Veh Maint	12,715	11,000	12,650	12,650
Hazardous Waste Handling_Veh Maint	74,050	115,000	115,000	115,000
Landscape Services_Fac Maint	74,200	95,000	95,000	95,000
Office Equip Maint Service_Fac Maint	24,126	25,000	25,000	25,000
Security Services _Gen Admin	129,468	125,000	131,823	135,000
Support Veh Maintenance Exp_Veh Maint	8,647	18,000	18,000	18,000
SVR, Body_Veh Maint	92,871	125,000	125,000	140,000
SVR, Diffs/Radiators_Veh Maint	-	25,500	25,500	27,000
SVR, Engine_Veh Maint	111,374	217,500	217,500	150,000
SVR, Mach/HydrI/Tow_Veh Maint	11,585	15,000	15,000	15,000
SVR, Trans_Veh Maint	13,832	50,600	50,600	50,600
SVR, Upholstry/Glass_Veh Maint	3,022	14,000	14,000	14,000
SVR-Electric Bus Repair_Veh Maint	14,969	75,000	75,000	90,000
Waste Removal_Fac Maint	27,757	26,000	26,000	26,000
Other Services_Gen Admin	-	30,000	30,000	30,000
Telematics Expense_Veh Maint	-	-	65,000	65,000

Account Description	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
Mobility Services _Gen Admin	6,391	25,000	25,000	25,000
Planning Studies _Gen Admin	-	450,000	90,516	359,484
Promotions_Bus	183,433	155,000	75,429	155,000
Schedules/Graphics_Marketing	80,931	60,000	60,000	60,000
Schedules/Graphics_Transportation	-	6,000	6,000	6,000
Service Development _Gen Admin	87,546	150,000	75,000	150,000
In-Service Monitoring _Gen Admin	-	5,000	5,000	5,000
Other _Gen Admin	17,767	-	-	-
Services Total	2,809,664	3,808,150	3,310,185	3,916,434
Materials and Supplies				
Diesel Fuel _Veh Ops	2,002,281	2,400,000	2,117,842	1,950,000
Gasoline _Veh Maint	23,101	30,000	22,706	30,000
Oil & Lubricants _Veh Ops	107,577	96,000	116,000	116,000
Electric Trolley PG&E Utility _Veh Ops	81,226	90,000	62,508	90,000
Tires - Revenue Vehicles _Veh Ops	218,287	220,000	244,976	231,000
Office Supplies _Disp & Sup	-	-	3,000	3,000
Office Supplies _Fac Maint	7,054	3,200	9,538	4,500
Office Supplies _Veh Maint	-	25,000	25,000	25,000
Office Supplies_General Admin	38,499	35,000	35,000	35,000
Postage _Gen Admin	7,951	9,000	10,000	10,000
Safety Supply _Veh Ops	963	5,000	5,000	5,000
Tix, Pass, Transfers	6,171	1,500	1,000	1,500
Training Supplies _Veh Ops	2,272	5,000	5,000	5,000
Transport Supplies _Veh Ops	22,194	14,000	14,000	6,000
Office & IT Equipment _Gen Admin	9,169	30,000	16,398	50,000
Clipper Relief Cards_Veh Ops	264	-	-	-
Bldg Repair Supply _Fac Maint	119,457	95,000	95,000	95,000
Coach Repair Parts _Veh Maint	580,256	625,000	769,845	718,750
CSS Antifreeze _Veh Maint	10,753	8,500	8,500	8,500
CSS Cleaning supplies _Veh Maint	17,492	16,000	24,620	16,000
CSS Gases _Veh Maint	14,790	8,500	18,098	10,000
CSS Safety supplies _Veh Maint	12,106	48,000	35,000	48,000
CSS Soaps _Veh Maint	5,041	6,000	7,794	8,000
Equipment/Garage Supply _Veh Maint	74,417	35,000	54,999	39,000
Janitorial Supplies _Fac Maint	42,230	38,500	41,847	45,000
Landscape Supply _Fac Maint	-	3,000	3,000	3,000
Obsolete Parts Write-Off _Veh Maint	-	50,000	50,000	50,000
Oil Analysis _Veh Maint	8,250	8,500	9,900	9,900
Shelter/Stop Supply _Fac Maint	1,748	8,000	8,000	8,000
Materials and Supplies Total	3,413,548	3,913,700	3,814,570	3,621,150
Utilities				
Cellular Phone _Gen Admin	65,149	80,000	75,000	72,000
Gas and Electric _Gen Admin	267,591	235,000	310,709	293,750
Phone_Gen Adm	46,504	43,000	37,985	40,000

Account Description	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
Water_Gen Adm	30,989	37,000	43,416	44,400
Utilities Total	410,233	395,000	467,109	450,150
Casualty and Liability				
Liability Premiums _Gen Admin	767,688	870,000	850,312	1,047,831
Liability Premiums _Veh Maint	100,145	150,000	138,444	129,364
Property Premiums _Gen Admin	40,837	60,000	38,973	51,000
Other Premiums _Gen Admin	39,881	50,000	45,652	55,000
Liability Losses _Veh Maint	189,862	210,000	210,000	250,000
Casualty and Liability Total	1,138,413	1,340,000	1,283,381	1,533,195
Taxes and Fees				
Fuel Storage Tank Fee _Veh Ops	11,320	13,000	13,000	15,600
License/Registration _Veh Ops	2,703	3,400	3,400	3,400
Property Tax _Gen Admin	10,538	11,000	11,977	14,372
Sales Tax _Veh Maint	348,755	400,000	344,064	350,000
Use and Other Taxes _Veh Ops	5,735	7,000	5,910	7,000
Taxes and Fees Total	379,051	434,400	378,351	390,372
Other Operating				
Business Expense _Plan/Mktg	-	-	132	500
Business Expense _Transportation	-	-	8,000	8,000
Business Expense _Veh Maint	-	2,000	2,000	2,000
Business Expense_Admin	6,472	8,000	14,076	10,000
Business Expense_Finance	-	-	264	500
Employee Functions	38,696	60,000	60,000	45,000
Employee Recognition _Gen Admin	1,960	3,000	7,000	3,000
Employee Recognition _Plan/Mktg	-	-	838	1,000
Membership Dues-APTA _Gen Admin	35,500	36,750	35,500	40,000
Membership Dues-CTA _Gen Admin	16,000	16,500	16,000	17,000
Membership Dues-Other _Gen Admin	4,949	7,500	7,500	8,000
Training & Subscriptions _Gen Admin	27,748	46,000	25,000	25,000
Training & Subscriptions _TRANSP	-	-	25,000	25,000
Training & Subscriptions _Veh Maint	70	50,000	30,000	50,000
Travel Expenses - Board _Gen Admin	10,683	25,000	25,000	25,000
Travel Expenses - Staff _Gen Admin	104,639	110,000	121,260	120,000
Other Miscellaneous Expenses _Gen Admin	93	1,500	1,500	1,500
Other Operating Total	246,810	366,250	379,070	381,500
Leases and Rentals				
Capital Leases - Equipment Leases	13,670	15,000	10,000	15,000
Leases and Rentals Total	72,266	70,000	65,171	75,000
Purchased Transportation				
PT Contract _Veh Ops _Other Arrang_COVID	-	10,000	-	-
Contingency Expense				
Contingency Expense	-	500,000	-	500,000
Contingency Total	-	500,000	-	500,000
FIXED ROUTE TOTAL	36,658,453	43,269,203	38,434,189	41,927,744

Account Description	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
PARATRANSIT				
Wages	331,137	339,883	295,077	319,126
Fringe Benefits	159,893	239,253	209,974	246,078
Services				
Agency Fees/Public Info _Gen Admin	-	-	730	1,000
Legal Fees _Paratransit	36,554	25,000	56,566	40,000
Radio Maintenance Service _Veh Maint	13,950	10,000	15,000	16,000
Software Maint Services _Gen Admin	49,786	100,000	72,832	71,000
Software Maint Services _LAVTA ADA	-	-	19,980	20,000
Bldg Maint Services _Fac Maint	720	5,000	5,000	5,000
Waste Removal _Fac Maint	-	-	100	1,000
Promotions _Paratransit	-	15,000	5,247	15,000
Travel Training Services _Gen Admin _Meas J	19,164	60,000	30,000	59,000
Paratransit Services Other _Gen Admin	6,469	10,000	5,000	10,000
Services Total	126,643	225,000	210,455	238,000
Materials and Supplies				
Office Supplies _Gen Admin	1,249	4,000	2,000	2,000
Tix, Pass, Transfers _Veh Ops	-	-	2,000	2,000
Materials and Supplies Total	1,249	4,000	4,000	4,000
Utilities				
Cellular Phone _Gen Admin	27,429	30,000	32,000	30,000
Gas and Electric _Gen Admin	28,429	30,000	34,625	36,000
Utilities Total	55,858	60,000	66,625	66,000
Casualty and Liability				
Liability Premiums _Gen Admin	8,771	10,245	9,703	11,998
Property Premiums _Gen Admin	7,207	7,928	6,878	9,000
Casualty and Liability Total	15,978	18,173	16,581	20,998
Other Operating				
Training & Subscriptions _Gen Admin	897	10,000	10,000	10,000
Other Operating Total	897	10,000	10,000	10,000
Purchased Transportation				
PT Contract _Alamo Creek	139,319	155,000	145,790	155,000
PT Contract _BART ADA	7,913	9,024	229,018	250,088
PT Contract _Choice in Aging	311,443	315,000	315,000	315,000
PT Contract _Go San Ramon	-	5,000	5,000	5,000
PT Contract _LAVTA ADA	1,785,272	2,005,115	1,824,314	1,992,151
PT Contract _LINK ADA	6,364,523	6,670,907	7,132,355	7,724,633
PT Contract _One Seat-LAVTA	44,200	41,089	50,820	61,346
PT Contract _One Seat-LINK	339,513	339,133	451,488	493,025
PT Contract _One Seat-Tri Delta	294,607	271,926	478,358	576,264
PT Contract _One Seat-West Cat	37,683	42,420	35,901	43,354
PT Fuel _BART ADA	1,407	2,135	377	415
PT Fuel _LINK ADA	545,608	609,068	555,855	611,440

Account Description	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
PT Fuel _One Seat-LAVTA	2,853	2,439	2,736	3,010
PT Fuel _One Seat-LINK	20,776	22,909	23,743	26,117
PT Fuel _One Seat-Tri Delta	13,579	15,473	15,101	16,611
PT Fuel _One Seat-West Cat	2,169	2,438	2,095	2,304
Purchased Transportation Total	9,910,865	10,509,076	11,267,950	12,275,758
PARATRANSIT TOTAL	10,602,520	11,405,385	12,080,662	13,179,960