

To: Board of Directors

Date: 5/28/2025

From: Amber Johnson, Chief Financial Officer

Reviewed by: WC.

SUBJECT: Fiscal Year 2026 Proposed Budget and Forecast Update

Background:

County Connection's Fiscal Year (FY) 2026 Operating and Capital Budget is presented to the Board of Directors for review, discussion and approval. The draft budget was originally presented to the Administration & Finance 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 that included a five-year forecast was discussed by the Committee and Board in May. The final proposed budget document is attached to this staff report. There have been a few changes since the last version, which are discussed in detail below.

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.

Revisions from Draft Budget:

A few updates have been made to the budget since the most recent version was presented to the Committee. The updates are as follows:

- FTA Section 5307 revenue has been corrected from \$1,644,495 to \$1,664,495.
- Measure J revenue utilized for Paratransit operations has been corrected from \$2,520,000 to \$2,570,400.
- Wages and benefits calculations have been updated based on the latest expenditure data through March 31, 2025. More information about this change is discussed below.
- The TIRCP-funded hydrogen facility project has been moved from the budget year to fiscal year 2029

Wages and Benefits:

When calculating the FY 2025 (current year) estimated actual wages and benefits expenditures in the draft budget, an error was made, resulting in under-reporting \$974 thousand in benefit costs. This error has been corrected in this version of the budget for FY 2025 estimated actuals, which also rolls a larger amount forward to FY 2026 benefit costs. Additionally, staff performed additional analysis on wage costs and vacancy rates in the FY 2026 budget calculations to ensure there are sufficient budgetary resources to accommodate vacant operator positions. As a result of these revisions, the FY 2026 budget proposes \$1.5 million more in wages and benefit expenditures than the prior budget version.

AB 2561:

Assembly Bill (AB) 2561 was signed into law by Governor Newsom to address staffing levels in public agencies. The bill requires agencies to report on the status of vacancies as well as recruitment and retention efforts at a public hearing once per fiscal year before adoption of a final budget.

In compliance with AB 2561 and using the FY 2025 budget, staff is conducting a comprehensive review of staffing levels across all bargaining units which includes Amalgamated Transit Union (ATU), Local 1605, Teamsters Local 856, and Machinists Automotive Trades District Lodge No. 1173. Additional reporting requirements may be included if the number of vacancies within a single bargaining unit meets or exceeds 20% of the total number of authorized full-time employees (FTEs). The final report will be presented as part of the budget hearing and prior to final adoption of the FY 2026 budget.

County Connection remains committed to its employees and the communities it serves. Staff continues to monitor staffing levels to maintain efficiency, protect current service levels, and respond to new service demands. Open positions are posted to County Connection's website, published in various recruitment sources online, and may also be published in local newspapers. The Human Resources department also participates in job fair events and works with agencies such as the California Employment Development Department (EDD) and the Workforce Development Board of Contra Costa County in its recruitment and outreach efforts.

Budget Summary:

County Connection's draft budget for July 1, 2025, to June 30, 2026 (FY 2026) proposes \$56.7 million in operational expenses for fixed route and paratransit services with revenues to offset these costs. An additional \$13.6 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 \$43.5 million is a 0.5 percent increase over the FY 2025 budget and allows for sustained levels of fixed route service, with assumptions that recruitment efforts will continue to successfully fill vacant operator and mechanic positions. A smaller vacancy rate has been utilized in the FY 2026 budget, resulting in budgetary savings. Fuel prices are also down as compared to last year. Savings in these areas are partially offset by rising utility costs and increases in insurance premiums.

The paratransit operating expense budget of \$13.2 million is a 15.7 percent increase over the FY 2025 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 2025 than anticipated. In FY 2026, an additional growth factor of 5% over FY 2024 actuals has been applied, along with a 4% contractual rate increase.

The FY 2026 capital budget is \$13.6 million and includes scheduled replacements of seven fixed route buses and forty-five paratransit vehicles that have reached the end of their useful life. In addition, several necessary facility maintenance and modernization projects are included in the budget. Major project additions include the first phase of a grant-funded solar array project, above-ground fuel tank replacements, 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 solar array project is funded by State funds, and the remaining capital projects are funded by TDA capital.

Table 1: Budget Summary

County Connection					
FY 2026					
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	\$ 38,043,607	\$ 43,719,203	\$ 40,396,141	\$ 43,929,291	0.5%
Paratransit Operations	10,602,520	11,405,385	12,097,373	13,193,477	15.7%
Capital	6,511,000	9,941,400	9,941,400	13,591,400	36.7%
Total Revenue	55,157,128	65,065,988	62,434,914	70,714,169	8.7%
Expenditures:					
Fixed Route Operations	36,658,453	43,269,203	39,391,404	43,479,291	0.5%
Paratransit Operations	10,602,520	11,405,385	12,097,373	13,193,477	15.7%
Capital	6,511,000	9,941,400	9,941,400	13,591,400	36.7%
Total Expenditures	53,771,973	64,615,988	61,430,177	70,264,169	8.7%
Net Change in Fund Balance	\$ 1,385,154	\$ 450,000	\$ 1,004,737	\$ 450,000	
Operating and Capital Reserve					
TDA Reserve Balance	51,196,388	44,057,984	47,243,795	39,113,785	
Discretionary Reserve Balance	1,384,154	1,834,154	2,388,891	2,838,891	
Total Operating and Capital Reserve	\$ 52,580,542	\$ 45,892,138	\$ 49,632,686	\$ 41,952,676	

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 2026 Operating and Capital Budget as presented will result in total expenditure authority of \$70,264,169.

Recommendation:

Staff recommends the Committee review and provide comment on the proposed FY 2026 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 2026 Operating and Capital Budget following a public hearing.

Attachments:

Attachment 1: Proposed FY 2026 Operating and Capital Budget

County Connection
**Operating
& Capital
Budget
FY 25/26**



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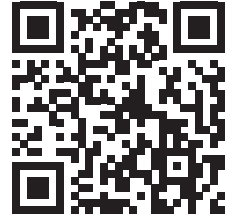
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COUNTY CONNECTION OVERVIEW

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

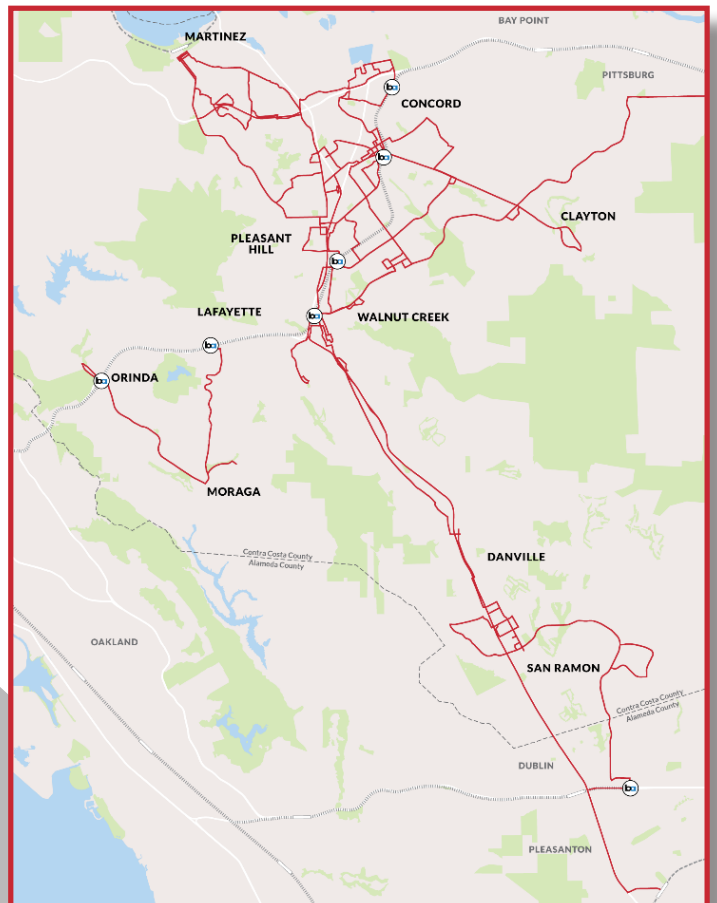
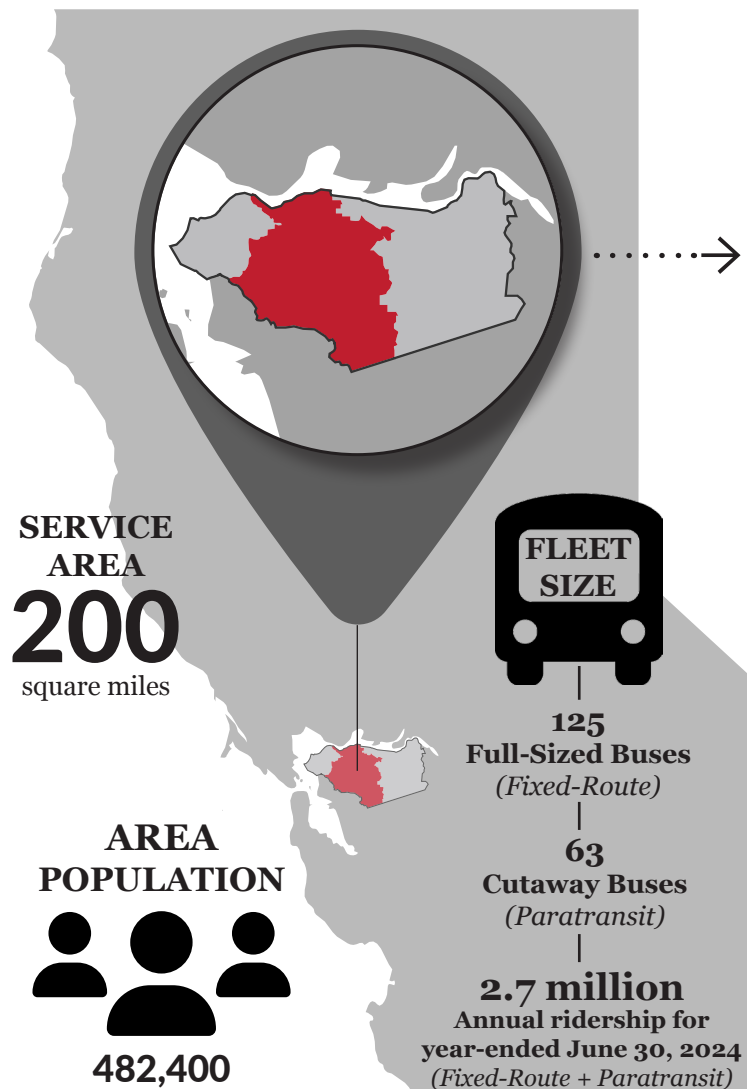


Figure 1: Service Area Map

BUDGET SUMMARY

The FY 2026 Budget proposes \$56.7 million in operating expenses for fixed route and paratransit services with revenues to offset these costs. An additional \$13.6 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 \$31.1 million in TDA funds, which is \$8.1 million more than the \$23 million that MTC estimates will be allocated. The excess \$8.1 million will be drawn from the Authority’s TDA reserves and includes \$1.7 million being utilized in the capital program. At the end of FY 2026, the Authority’s Operating and Capital reserve is projected to be \$42 million.

Table 1: 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	\$ 38,043,607	\$ 43,719,203	\$ 40,396,141	\$ 43,929,291	0.5%
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Total Operating and Capital Reserve	\$ 52,580,542	\$ 45,892,138	\$ 49,632,686	\$ 41,952,676	

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. The new fund transfer process took effect in FY 2024 with a transfer of \$1.4 million of discretionary revenues to the Operating and

Capital Reserves. It is estimated that an additional \$1 million in discretionary revenues will be transferred at the end of FY 2025. In FY 2026, a transfer of \$450 thousand is anticipated, bringing the estimated total discretionary reserve to \$2.8 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.

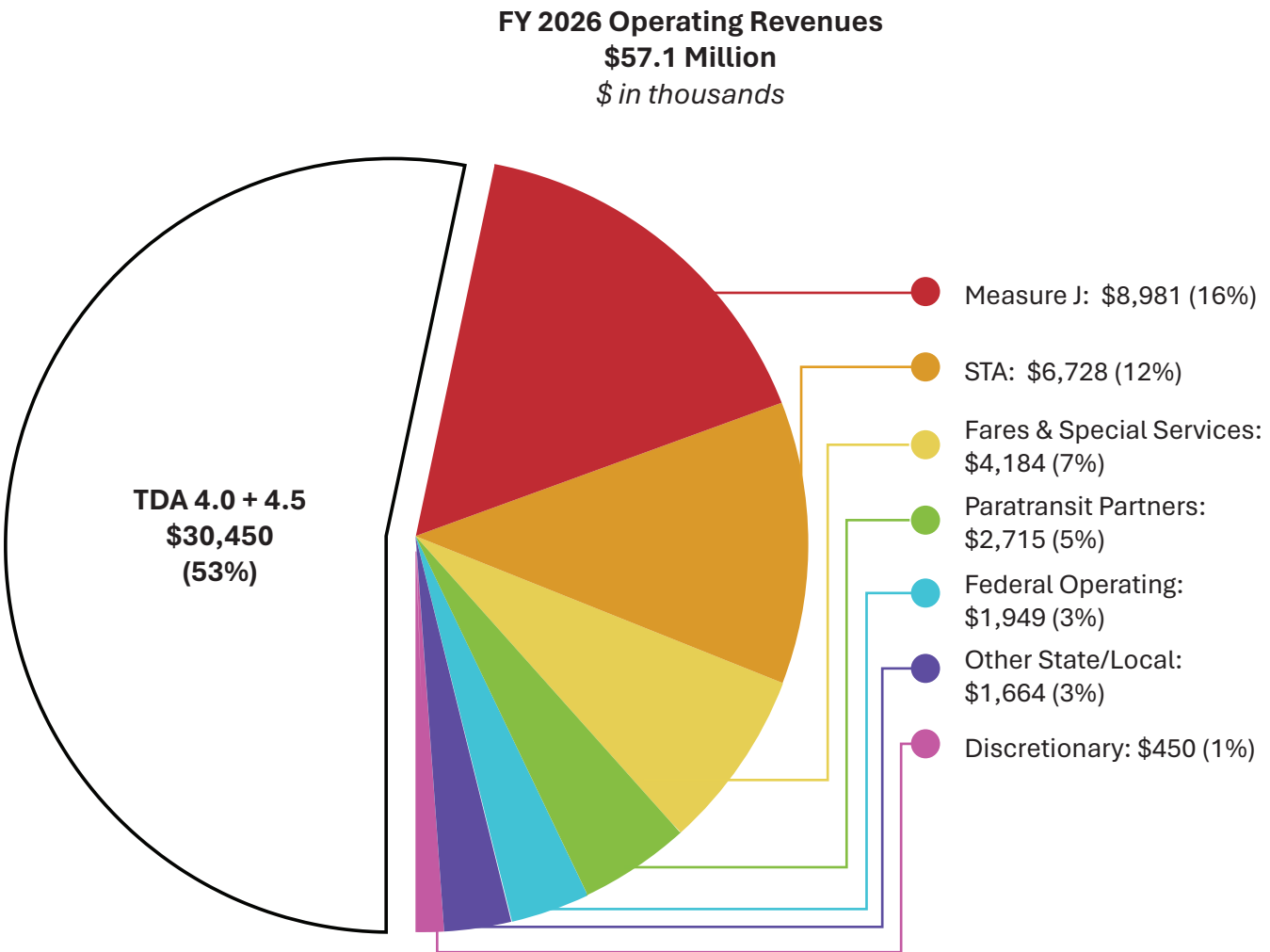
OPERATING REVENUES

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 funds
- Passenger fares

To develop revenue projections for the FY 2026 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



Fare Revenues

Fare revenues are presented in two main categories – Fares and Special Services revenue. Low Carbon Transit Operations Program (LCTOP) funding also contributes to fare revenues, as discussed below.

Fares

Fare revenues include payment collected from passengers and other organizations who provide funding to replace passenger fares. After a dramatic drop in fare collection during the pandemic, ridership and fares collected have rebounded, with an estimated \$2.9 million to be collected in FY 2025. The budget anticipates continued growth in ridership and fare collection in the budget year and 5-year forecast.

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.

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 fare subsidies on routes serving the Monument Corridor. In FY 2026, \$1.1 million in LCTOP fare subsidies will be recorded as Fares. The Board has also approved the utilization of these funds on service within DACs in the County Connection service area. In FY 2026, \$500 thousand in LCTOP operating assistance will be recorded as Special Services revenue. Altogether, County Connection has been allocated \$1.6 million in LCTOP funds in FY 2026, about \$90 thousand less than FY 2025.

Advertising Revenue

Advertising revenue is generated by advertisements on the interior and exterior of the Authority’s fixed route buses. After conducting a request for proposals, a new advertising contract was implemented in FY 2025. The new contract includes a Minimum Annual Guarantee (MAG) of \$200 thousand per year.

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. 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).

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.

A stronger than expected economy led to robust diesel consumption growth through the pandemic, and STA revenues reached an all-time high in FY 2023 with high diesel consumption and diesel prices. However, STA revenue collection has steadily decreased since that time. The current fund estimate from MTC projects that County Connection will receive \$6.7 million in total STA funds in FY 2026, which is approximately \$1 million less than was received in FY 2025.

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 remain flat in FY 2026 as compared to FY 2025, 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. 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.

Sales taxes in the region are projected to remain flat or slightly decrease in the budget year. The current MTC projections estimate that County Connection will be allocated \$23 million in TDA 4.0 funding in FY 2026. Unused TDA revenue allocation is held by MTC and is available in future years. The budget proposes the use of \$29.4 million in TDA operating and \$1.7 million in TDA capital funds, which is \$8.1 million more than the MTC estimate of \$23 million, with the difference drawing upon past reserves.

MTC estimates that County Connection will receive \$1.1 million in TDA 4.5 revenue, which will be utilized solely on paratransit services.



Federal Operating Funds

COVID-related federal operating funds were exhausted in FY 2024. County Connection was awarded a grant from the Federal Highway Administration (FHWA) in the amount of \$450 thousand for a transit corridors study. Approximately \$165 thousand of these funds are being utilized in FY 2025, and the remaining \$285 thousand is budgeted to FY 2026 federal operating funds.

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, FY 2024 and FY 2025. A continued reduction of 25% has been applied to FY 2026, resulting in an allocation of \$802 thousand for this fiscal year. BART has indicated that it will no longer provide this funding in FY 2027 and beyond.

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 \$1.7 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.

Table 2: Operating Revenues

**County Connection
FY 2026 Draft Budget
OPERATING REVENUES**

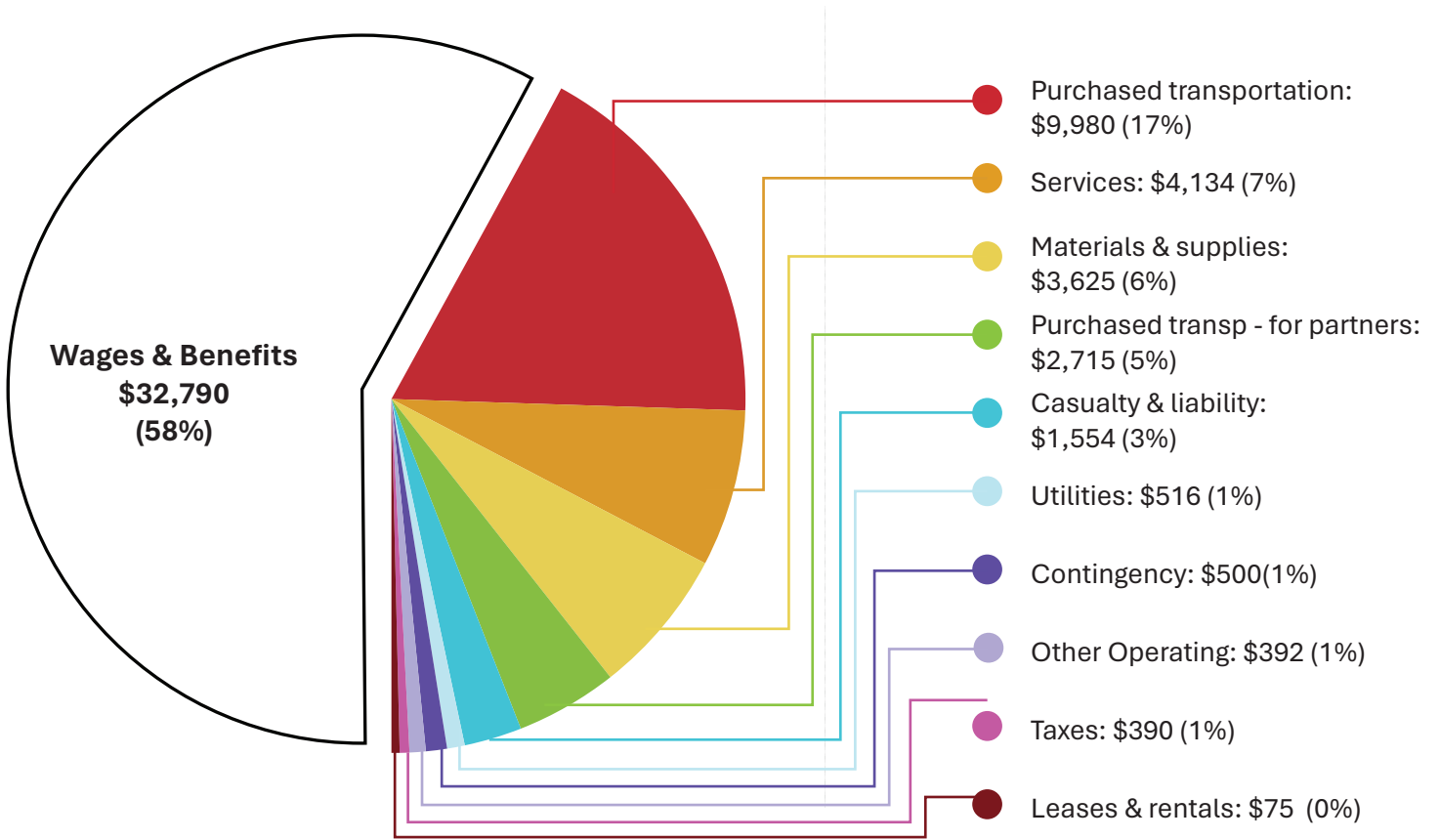
Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget	% Change from FY 2025 Budget
FIXED ROUTE					
Fare Revenue	\$ 2,572,287	\$ 2,241,200	\$ 2,388,874	\$ 2,493,163	11.2%
Special Service Revenue	1,323,838	1,042,072	1,125,657	1,158,921	11.2%
Total Fare Revenue	3,896,124	3,283,272	3,514,530	3,652,084	11.2%
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	13,856,775	25,203,982	21,292,210	26,271,231	4.2%
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	34,147,483	40,435,931	36,881,611	40,277,208	-0.4%
TOTAL FIXED ROUTE REVENUE	38,043,607	43,719,203	40,396,141	43,929,291	0.5%
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	2,627,938	31.4%
BART ADA Service	223,469	235,503	227,485	248,503	5.5%
Alamo Creek & Go San Ramon	216,414	227,906	226,302	226,302	-0.7%
TDA Article 4.5	1,099,830	1,079,293	1,079,293	1,077,864	-0.1%
TDA Article 4.0	611,585	2,409,227	2,327,613	3,101,335	28.7%
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	1,664,495	4.7%
Total Other Revenue	7,931,500	8,579,185	9,079,611	9,946,437	15.9%
Subtotal Paratransit Revenue	8,422,158	9,024,485	9,668,069	10,478,437	16.1%
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	10,602,520	11,405,385	12,097,373	13,193,477	15.7%
TOTAL REVENUE	\$ 48,646,128	\$ 55,124,588	\$ 52,493,514	\$ 57,122,769	3.6%

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 modest increase in operating expenses as compared to the current year.

Chart 2: Operating Expenses

FY 2026 Operating Expenses
\$56.7 Million
\$ in thousands



Major expenditure categories are discussed in greater detail below, and pages 19 to 27 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. While both the Transportation and Maintenance departments have made considerable progress in filling vacancies over the last year, the Transit Operator position continues to be the most challenging to fill in response to the constant state of attrition. The Authority has made changes to its pay scale for operators in response to these challenges, resulting in a more competitive compensation package. In addition, County Connection implemented a referral program that incentivizes current employees to refer new employee candidates.

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. All three employee MOUs will expire in 2026. Negotiations of the new MOUs will begin in the fall of 2025.

The budget and forecast assume many vacancies will be filled during the fiscal year, however, overall budgeted positions are not increasing over the prior year. Refer to Table 5 (page 15) of this report for a detailed breakdown of positions by department.

Pensions

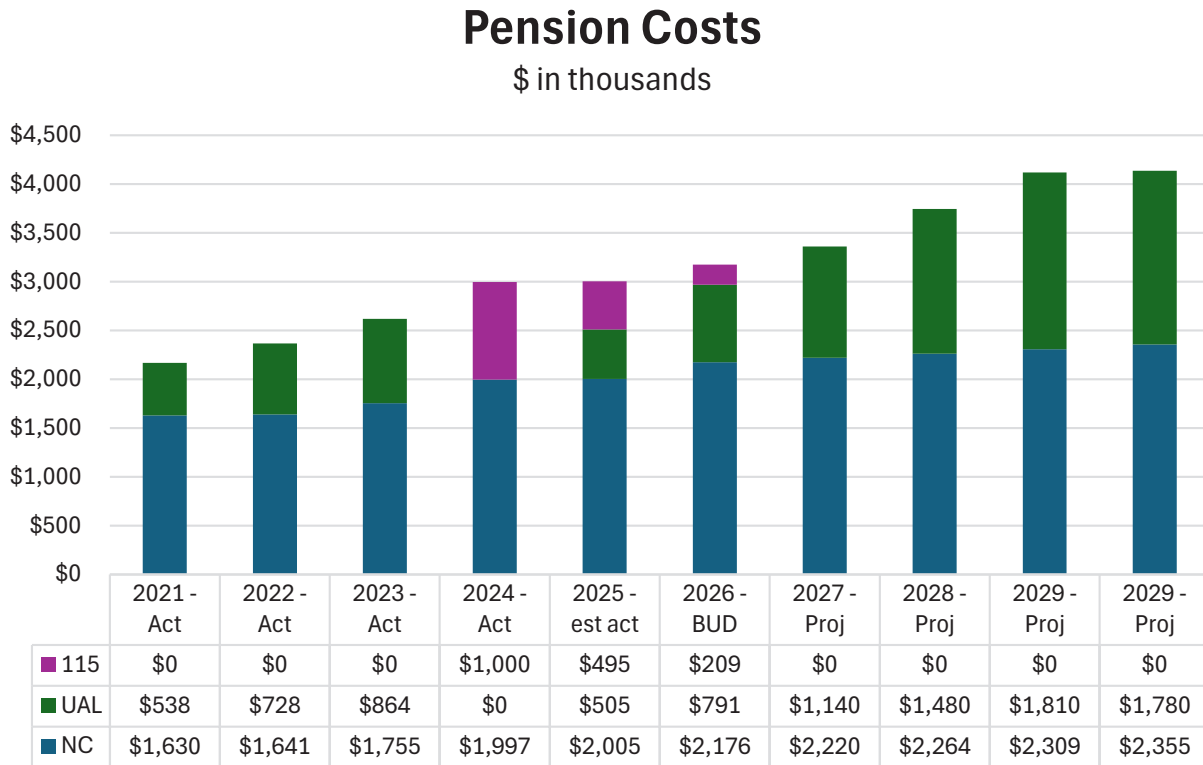
County Connection contracts with the California Public Employees' Retirement System (CalPERS) for its employee defined-benefit pension plans. The Authority is statutorily required to pay the Annual Required Contribution (ARC) to CalPERS. The ARC comprises two elements; the Normal Cost (NC), which is 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.

After a one-year break in UAL payments due to an unusually high return on investment in 2021, CalPERS reported a loss on investment in the year ended June 30, 2022, which resulted in a return to UAL payments. The required UAL payment in FY 2025 was \$522 thousand, however, the option to prepay this amount at a discount was utilized, resulting in a payment of \$505 thousand.

CalPERS 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, the required UAL payment for FY 2026 is \$818 thousand, or \$791 thousand after utilizing the annual prepay discount option. The budget includes a contribution of \$209 thousand to the 115 trust for pensions, bringing the total investment in pensions to \$1 million for FY 2026.

CalPERS reported a net return of 9.3% on its investments for the year ended June 30, 2024. Since this return outpaced the expected 6.8% return on investments, the resulting UAL amount required in FY 2027 will likely decrease as compared to FY 2026. This information will be made available in July 2025 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



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 grant-funded planning studies.

Materials and Supplies

The largest expense in the materials and supplies category is diesel fuel. The cost of diesel fuel has decreased over the past year. The budget includes a 19% decrease 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 are projected to increase significantly due to the impact of natural disasters and large settlements on the insurance market.

Purchased Transportation

Purchased transportation for paratransit services is the Authority's second largest expense. Paratransit services are operated and managed by Transdev under a competitively bid contract. Paratransit demand has returned at a rapid pace in FY 2024 and FY 2025, resulting in sharp growth in contracted payments. The demand growth experienced in FY 2025 led to a budget amendment request to accommodate the rising costs of the program. The FY 2026 paratransit purchased transportation budget is based on a 4% contract escalation, plus a 5% increase in ridership over the FY 2025 demand.

In the fixed route budget, County Connection is continuing to support the Automated Driving System (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 program 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
FY 2026 Draft 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	\$ 17,956,420	-1.8%
Fringe Benefits	12,307,136	13,743,233	12,416,646	14,255,070	3.7%
Total Wages & Benefits	28,188,468	32,031,703	29,293,567	32,211,490	0.6%
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	39,391,404	43,479,291	0.5%
PARATRANSIT					
Wages	\$ 331,137	\$ 339,883	\$ 295,077	\$ 319,126	-6.1%
Fringe Benefits	159,893	239,253	226,685	259,595	8.5%
Total Wages & Benefits	491,030	579,136	521,763	578,721	-0.1%
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	9,668,069	10,478,437	16.1%
			15%	8%	
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	12,097,373	13,193,477	15.7%
TOTAL EXPENSES	\$ 47,260,973	\$ 54,674,588	\$ 51,488,777	\$ 56,672,769	3.7%

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. A grant-funded solar array project is also scheduled for the budget year, which is funded in whole by State TIRCP funds.

In addition, facility maintenance and modernization projects are included in the budget. Major project additions include fuel tank replacements, concrete pad repairs, potential 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.

Table 4: Capital Program – Budget Year

**County Connection
FY 2026 Draft 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
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	\$ -	\$ 286,655	\$ 1,600,000	\$ 950,000	\$ 1,709,625	\$ 13,591,400

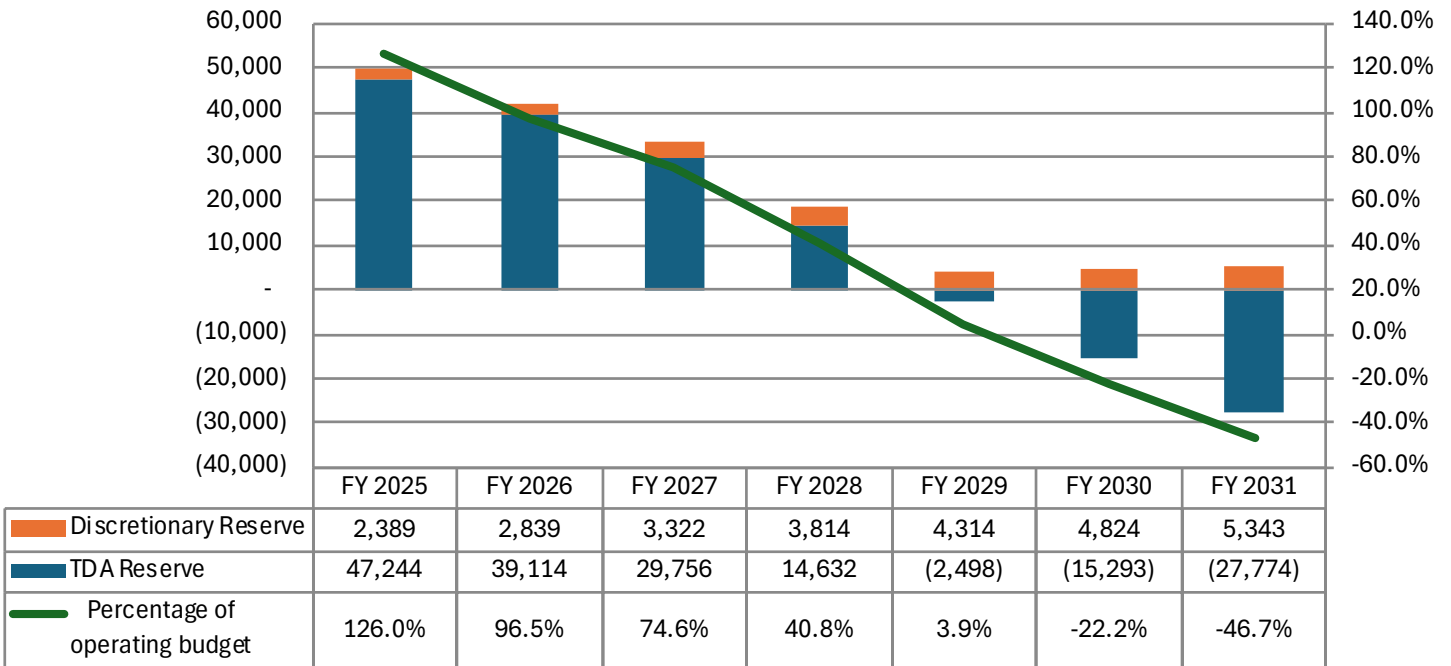
The multi-year capital program can be found at page 16 of this report.

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 2030. As costs continue to outpace revenues, and zero emission vehicles and infrastructure 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: Positions by Department

**County Connection
FY 2026 Proposed Budget
POSITIONS BY DEPARTMENT**

	FY24 Positions	FY25 Positions	FY26 Proposed Positions
TRANSPORTATION			
Bus Operators	155	155	150
Safety/Training	1	2	2
Transit Admin	4	4	4
Transit Supervisors	12	11	11
TRANSPORTATION TOTAL	172	172	167
MAINTENANCE			
Building Maintenance	7	7	7
Maintenance Admin	4	4	4
Mechanics	18	18	18
Service Workers	11	11	11
MAINTENANCE TOTAL	40	40	40
PARATRANSIT			
Accessible Services/Paratransit	4	4	4
PARATRANSIT TOTAL	4	4	4
ADMINISTRATION			
Customer Service	6	6	6
Finance	5	5	5
General Admin	5	5	5
Human Resources	3	3	3
Information Technology	3	3	3
Planning and Marketing	6	6	6
Procurement and Inventory	4	4	4
Scheduling	1	1	1
ADMINISTRATION TOTAL	33	33	33
TOTAL POSITIONS	249	249	244

Table 6: Capital Program

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

Fiscal Years 2027 - 2031
\$ In Thousands

	actuals		estimated		5-year projection						
	FY 2024	FY 2025	FY 2025	FY 2026	BUDGET	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Capital Program (a):											
Non Revenue Fleet	\$ 126	\$ 400	\$ 400	\$ -	\$ 70	\$ 70	\$ 100	\$ 75	\$ -	\$ -	\$ -
Revenue Fleet	\$ -	\$ 7,298	\$ 11,306	\$ -	\$ 26,000	\$ 37,685	\$ 5,000	\$ 500	\$ 500	\$ 500	\$ 500
ZEB Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 10,000	\$ 250	\$ 250	\$ 150	\$ 150	\$ 150
Facility Maintenance & Modernization	\$ 4,480	\$ 1,505	\$ 1,955	\$ 100	\$ 7,600	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50
Street Amenities	\$ 1,550	\$ 370	\$ 100	\$ 100	\$ 100	\$ 350	\$ 150	\$ 150	\$ 125	\$ 125	\$ 125
Information Technology	\$ 55	\$ 100	\$ 50	\$ 80	\$ 25	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50
Maintenance Equipment & Tools	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
Office Furniture and Equipment	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50
Total Capital Program	\$ 6,511	\$ 9,973	\$ 13,591	\$ 13,591	\$ 8,420	\$ 34,070	\$ 48,635	\$ 6,125	\$ 1,025	\$ 1,025	\$ 1,025
Capital Program by Service:											
Fixed-Route	\$ 6,511	\$ 9,707	\$ 7,014	\$ 6,577	\$ 8,420	\$ 34,070	\$ 46,627	\$ 6,125	\$ 1,025	\$ 1,025	\$ 1,025
Paratransit	-	266	6,577	13,591	8,420	34,070	48,635	6,125	1,025	1,025	1,025
Total Capital Program by Service	\$ 6,511	\$ 9,973	\$ 13,591	\$ 13,591	\$ 8,420	\$ 34,070	\$ 48,635	\$ 6,125	\$ 1,025	\$ 1,025	\$ 1,025
Capital Funding by Source											
Federal 5307	\$ -	\$ 5,839	\$ 9,045	\$ -	\$ 20,800	\$ 30,148	\$ 4,000	\$ -	\$ -	\$ -	\$ -
FHWA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Prop 1B PTMISEA - Rolling Stock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bridge Toll Revenue	\$ -	\$ -	\$ 287	\$ 950	\$ 7,500	\$ 6,919	\$ 1,725	\$ -	\$ -	\$ -	\$ -
TIRCP	\$ -	\$ -	\$ 1,710	\$ -	\$ 5,770	\$ 6,919	\$ 1,725	\$ -	\$ -	\$ -	\$ -
Transportation Development Act	\$ 6,511	\$ 4,135	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Development Act Rollover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Regional Measure 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TBD - ZEB Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Funding by Source	\$ 6,511	\$ 9,973	\$ 13,591	\$ 13,591	\$ 8,420	\$ 34,070	\$ 48,635	\$ 6,125	\$ 1,025	\$ 1,025	\$ 1,025
Revenue Fleet Replacements											
# Fixed Route Vehicles	-	10	7	45	-	37	27	4	-	-	-
# Paratransit Vehicles	-	3	45	52	-	37	18	4	-	-	-
Total Revenue Fleet Replacement	-	13	52	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
 FY 2026 Draft Budget
 OPERATING FORECAST

Fiscal Years 2027 - 2031

\$ In Thousands

	actuals		estimated		5-year projection				
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	
FIXED ROUTE OPERATING REVENUE			BUDGET						
<i>Revenue Hours</i>	188,000	191,000	196,730	200,000	200,000	200,000	200,000	200,000	200,000
Fare revenue	2,572	2,389	2,493	2,568	2,645	2,724	2,806	2,890	
Special service revenue	1,324	1,126	1,159	1,194	1,229	1,266	1,304	1,344	
Advertising revenue	344	375	200	200	200	200	200	200	
Non-Operating revenue	1,308	820	275	283	292	300	310	319	
Measure J Sales Tax	7,156	6,353	6,353	6,417	6,481	6,546	6,611	6,677	
BART Feeder Funds	641	820	802	-	-	-	-	-	
Dougherty Valley Dev Fees	96	-	-	-	-	-	-	-	
State Transit Assistance (STA)	6,733	6,691	5,728	5,872	6,018	6,169	6,323	6,481	
TDA Article 4.0	13,857	21,292	26,271	27,931	28,487	29,054	29,630	30,217	
RM2/RM3/Express	130	222	222	226	231	235	240	245	
State of Good Repair/SB1	140	144	140	142	144	146	149	151	
Federal Operating Funds	3,743	165	285	-	-	-	-	-	
TOTAL FIXED ROUTE OPERATING REVENUE	38,043	40,396	43,929	44,832	45,728	46,641	47,573	48,523	
TOTAL FIXED ROUTE OPERATING EXPENSES	36,658	39,391	43,479	44,349	45,236	46,141	47,063	48,005	
% change over prior year	7.61%	7.46%	10.38%	2.00%	2.00%	2.00%	2.00%	2.00%	
PARATRANSIT OPERATING REVENUE									
<i>Revenue Hours</i>	66,000	75,900	91,080	109,296	112,575	112,575	112,575	115,952	
Fare revenue	491	588	532	548	564	581	599	617	
Measure J Sales Tax	2,900	2,592	2,628	2,654	2,681	2,708	2,735	2,762	
BART ADA Service	223	227	249	256	264	272	280	288	
Go San Ramon & Alamo Creek	216	226	226	233	240	247	255	262	
TDA Article 4.5	1,100	1,079	1,078	1,089	1,100	1,111	1,122	1,133	
TDA Article 4.0	612	2,328	3,101	3,344	3,590	3,766	3,937	4,023	
State Transit Assistance (STA)	1,041	1,037	1,000	1,025	1,051	1,077	1,104	1,131	
FTA Section 5307	1,839	1,590	1,664	1,681	1,698	1,715	1,732	1,749	
Fare revenue - LAVTA ADA	31	32	30	31	32	33	34	35	
Operating revenue - LAVTA ADA	1,754	1,812	1,982	2,162	2,358	2,571	2,804	3,058	
Fare revenue - One Seat	-	42	39	40	41	43	44	45	
Operating revenue - One Seat	395	543	664	724	790	861	939	1,024	
TOTAL PARATRANSIT OPERATING REVENUE	10,603	12,097	13,193	13,787	14,408	14,984	15,583	16,129	
TOTAL PARATRANSIT OPERATING EXPENSES	10,603	12,097	13,193	13,787	14,408	14,984	15,583	16,129	
% change over prior year	25.4%	14.1%	9.1%	4.5%	4.5%	4.0%	4.0%	3.5%	
TOTAL OPERATING EXPENSES*	47,261	51,489	56,673	58,136	59,643	61,124	62,647	64,133	

* 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
FY 2026 Draft Budget
RESERVES PROJECTIONS**

Fiscal Years 2027 - 2031
\$ In Thousands

	actuals	estimated	5-year projection					
			BUDGET	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
TDA Beginning Balance	47,782	51,196	47,244	39,114	29,756	14,632	(2,498)	(15,293)
Interest & other MTC adjustments	1,221	1,902						
TDA 4.0 Allocation	23,318	21,900	22,952	22,837	22,723	22,610	22,497	22,384
% change over prior year	-1.2%	-6.1%	4.8%	-0.5%	-0.5%	-0.5%	-0.5%	-0.5%
TDA 4.0 Utilized:								
Fixed Route Operations	(13,857)	(21,292)	(26,271)	(27,931)	(28,487)	(29,054)	(29,630)	(30,217)
Paratransit Operations	(612)	(2,328)	(3,101)	(3,344)	(3,590)	(3,766)	(3,937)	(4,023)
Capital Program	(6,656)	(4,135)	(1,710)	(920)	(5,770)	(6,919)	(1,725)	(625)
Total TDA Utilized	(21,125)	(27,755)	(31,082)	(32,195)	(37,847)	(39,739)	(35,292)	(34,865)
Additions to/(subtractions from) TDA Reserve	2,193	(5,855)	(8,130)	(9,358)	(15,124)	(17,129)	(12,796)	(12,481)
TDA Reserve Balance	51,196	47,244	39,114	29,756	14,632	(2,498)	(15,293)	(27,774)
Discretionary Reserve Balance	1,384	2,389	2,839	3,322	3,814	4,314	4,824	5,343
Total Operating & Capital Reserve	52,581	49,633	41,953	33,078	18,446	1,817	(10,469)	(22,432)
% of operating budget	143.4%	126.0%	96.5%	74.6%	40.8%	3.9%	-22.2%	-46.7%

Table 9: Operating Expense Detail

**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	17,956,420
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
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
Medicare Expense_Board	1,308	383	1,386	1,428

Account Description	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
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	179,947	185,345
PERS _Bldg Maint	101,988	114,691	100,399	103,411
PERS _Cust Svc	81,999	89,816	75,241	77,498
PERS _Finance	85,099	88,142	101,976	105,035
PERS _Hum Res	28,929	37,632	46,945	48,353
PERS _Info Tech	28,293	17,107	53,385	54,987
PERS _Mech	220,319	228,403	218,805	225,369
PERS _OP-FT	1,516,895	1,606,279	1,474,984	1,597,184
PERS _Plan/Mktg	168,153	228,855	142,739	147,021
PERS _Proc/Inv	18,010	2,770	39,392	40,574
PERS _Sched	21,299	23,571	26,589	27,387
PERS _Sfty & Train	11,219	19,997	10,823	11,148
PERS _Svc Work	102,238	102,018	105,844	109,019
PERS _Transp	278,416	323,620	280,604	289,022
PERS _Veh Maint Adm	112,402	145,734	86,883	89,489
GM Retirement _Gen Admin	18,000	19,000	19,000	19,570

Account Description	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
Medical Insurance _Admin	328,167	367,357	479,176	536,677
Medical Insurance _Bldg Maint	48,356	55,295	55,251	61,881
Medical Insurance _Cust Svc	39,277	44,878	42,460	47,555
Medical Insurance _Finance	25,492	47,757	22,785	25,519
Medical Insurance _Hum Res	7,857	17,489	23,436	26,248
Medical Insurance _Info Tech	-	-	23,436	26,248
Medical Insurance _Mech	310,048	449,507	374,718	419,684
Medical Insurance _OP-FT	572,300	776,455	603,971	880,757
Medical Insurance _Plan/Mktg	78,321	94,570	38,052	42,618
Medical Insurance _Proc/Inv	-	-	26,030	29,153
Medical Insurance _Sched	6,756	8,014	7,587	8,498
Medical Insurance _Sfty & Train	9,540	10,418	19,616	21,970
Medical Insurance _Svc Work	302,484	348,739	374,123	419,018
Medical Insurance _Transp	83,433	94,599	107,421	120,312
Medical Insurance _Veh Maint Adm	51,189	67,758	31,439	35,212
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
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

Account Description	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
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
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	12,416,646	14,255,070
Services				

Account Description	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
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, Diff/Radiators _Veh Maint	-	25,500	25,500	27,000
SVR, Engine _Veh Maint	111,374	217,500	217,500	150,000
SVR, Mach/Hydr/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
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

Account Description	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
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
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

Account Description	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
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	39,391,404	43,479,291

PARATRANSIT

Wages	331,137	339,883	295,077	319,126
Fringe Benefits	159,893	239,253	226,685	259,595
Services				
Agency Fees/Public Info _Gen Admin	-	-	730	1,000
Legal Fees _Paratransit	36,554	25,000	56,566	40,000

Account Description	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated Actual	FY 2026 Proposed Budget
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_Partransit	-	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
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	12,097,373	13,193,477