

County Connection

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

ADMINISTRATION & FINANCE COMMITTEE

MEETING AGENDA

Wednesday, April 1, 2026

9:00 a.m.

The A&F Meeting will be held in-person and via teleconference location:

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.

Staff and members of the public may attend in-person or participate remotely via Zoom at:

<https://us02web.zoom.us/j/89474946162>

Or One tap mobile :

+14086380968,,89474946162# US (San Jose)

+16694449171,,89474946162# US

Meeting ID: 894 7494 6162

Should Zoom not be operational, please check online at: www.countyconnection.com for any updates or further instruction.

FY2025/2026 A&F Committee

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

1. Approval of Agenda
2. Public Communication
3. Approval of Minutes of March 4, 2026*
4. Independent Auditor's Statements for National Transit Database Reports-Fiscal Year 2025*
5. Income Statements for the Three Months Ended December 31, 2025*
6. Review of Proposed Fiscal Year 2027 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 2026**
8. Approval of Legal Services Statement, February 2026 General and Labor**
9. Next Scheduled Meeting – May 6, 2026
10. Closed Session: Conference with Legal Counsel – Existing Litigation
Pursuant to Government Code Section 54956.9(a)
Hernandez v. Central Contra Costa Transit Authority
11. Adjournment

*Enclosure

**Enclosure for Committee Members Only

General Information

Public Comment: Public comment may be submitted via email to hill@cccta.org. Please indicate in your email the agenda item to which your comment applies. Comments submitted before the meeting will be provided to the Committee before the meeting. Comments submitted after the meeting is called to order will be included in the correspondence that will be provided to the full Board.

Oral public comments will also be accepted during the meeting in person and through Zoom or the teleconference number listed above. If you have anything that you wish to be 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.

Availability of Public Records: This agenda, and 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 and 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.

Accessible Public Meetings: Upon request, County Connection will provide written agenda materials in appropriate alternative formats, and provide disability-related modifications or accommodations including auxiliary aids or services, to enable individuals with disabilities to participate in public meetings and provide comments at or 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.

Shuttle Service: With advance notice, a County Connection LINK shuttle can be provided from the North Concord / Martinez BART station for all individuals wishing to attend the meeting. To arrange for the shuttle service, please call (925) 938-7433 between 8:00 am and 5:00 pm at least one day prior to the meeting.

Currently Scheduled Board and Committee Meetings

Board of Directors:	Thursday, April 16, 9:00 a.m. County Connection Board Room 2477 Arnold Industrial Way, Concord, CA 94520
Administration & Finance:	Wednesday, May 6, 9:00 a.m. County Connection Administrative Offices 2477 Arnold Industrial Way, Concord, CA 94520
Advisory Committee:	<i>None scheduled at this time</i>
Marketing, Planning & Legislative:	Thursday, April 2, 8:30 a.m. Lamorinda Office of County Supervisor Candace Andersen 3338 Mt. Diablo Blvd, Lafayette, CA 94549
Operations & Scheduling:	Friday, April 3, 8:00 a.m. Pleasant Hill City Hall, Small Community Meeting Room 100 Gregory Lane, Pleasant Hill. CA 94523

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 4th, 2026 @ 9:00 a.m.

Directors: Sue Noack, Laura Hoffmeister, Don Tatzin
Staff: Bill Churchill, Ruby Horta, Amber Johnson, John Sanderson, Kristina Martinez, Karol McCarty

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

1. Approval of Agenda

The Committee approved the agenda.

2. Public Communication

None.

3. Approval of Minutes of February 4, 2026

The Committee approved the minutes.

4. Investment Report as of December 31, 2025

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.

5. County Connection LINK Paratransit Service Area Policy

Mr. Sanderson and Mr. Churchill both reported on the progress towards drafting the Authority's Paratransit policy changes that could address the three tiers of service areas that have been identified and analyzing by staff. Below is general information about the three tiers including proposed changes to the policy.

Tier 1 - Mandated Service Area: This Tier 1 service is regulated by the Americans with Disabilities Act (ADA) of 1990 which requires all public transit operators to provide specialized, adaptive transportation complementary to their fixed route. Although federally mandated, ADA paratransit service is typically not federally funded. The ADA guideline is that service must be within a ¼th mile width on each side of fixed route and operate the same days and hours. Fares cannot exceed two times the operator’s undiscounted adult fare (for example: County Connection’s adult cash fare is \$2.50 therefore LINK fare cannot exceed \$5.00 per one-way trip). Service cannot be restricted or prioritized in any way and must be free of capacity constraints. Pick-up reservations are usually booked the day prior with a 2-hour pick-up window.

Tier 2 - Board-Adopted Service Area: In May 1990, with an update in November 2005, the Board established LINK paratransit service resolutions that extended the mandated area to 1½ miles on either side of each County Connection fixed route bus. The fare of \$5.00 per one-way trip has matched the Tier 1 Mandated cost although this is considered a “premium trip” which the Board could decide to charge more given the higher cost of operations. Service to be provided if the additional trip will not degrade the service operations within the Tier 1 Mandated group above and if current funding continues. Pick-up reservations are usually booked 1-2 days prior with a 2-hour pick-up window without regard to prioritization of trip purpose.

Tier 3 - Extended Service Area: LINK paratransit service extending beyond the 1½ miles of the Tier 2 Board-Adopted area. The service provides an essential lifeline for customers living in certain rural portions of Contra Costa County but trips are costly for the Authority given they consume a greater than normal share of overall system resources. This too is considered a “premium trip” which the Board could decide to charge more than the current \$5.00 per one-way trip. Effective after the adoption of the new policy, existing customers would continue service, but new customers would be considered on a case-by-case/space-available basis—only when specific outside funding is allocated to cover the cost of these trips. Prioritization of purpose along with limiting the riders to one, round-trip per day are considerations.

The Committee discussed the proposed policy outlines of the Authority’s LINK paratransit services. This item will be forwarded to the Board for review and continued discussion.

6. Income Statements for the Three Months Ended September 30, 2025

Ms. Johnson presented the quarterly financial statements noting that combined revenues of \$13.4 million were 23.4% of the \$57.1 million budget, including an estimated \$347 thousand in revenue available to transfer to the Authority’s discretionary reserve fund at year-end. The combined expenses of \$13.0 million are at 23.0% of the annual \$56.7 million budget. Salaries & Benefits are the primary driver of fixed route expenses and actuals of 23.1% are below the 25% budget-to-date threshold. Purchased Transportation costs to TransDev for paratransit services drive the paratransit expenses; the year-to-date actual costs of 23.1% is also below the 25% target.

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

7. Review of Vendor Bills, January 2026

The Committee reviewed the vendor bills for January 2026.

8. Approval of Legal Services Statement, January 2026 General and Labor

The Committee approved the legal services statements for January 2026 General and Labor.

9. Next Scheduled Meeting

The next meeting is scheduled for Wednesday, April 1st, 2026, at 9:00 a.m.

10. Closed Session: Conference with Legal Counsel – Existing Litigation Pursuant to Government Code Section 54956.9(a) Hernandez v. CCCTA

This item was postponed until a future meeting.

11. Adjournment

The meeting was adjourned at 9:38 a.m.

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

To: Administration & Finance Committee

Date: March 26, 2026

From: Amber Johnson, Chief Financial Officer

Reviewed by: *W.C.*

SUBJECT: Independent Auditor's Statements for National Transit Database Reports - Fiscal Year 2025

Background:

Annually our independent auditors, Brown Armstrong, CPA's, are required to review the data we report to the Federal Transit Administration (FTA) in the annual National Transit Database (NTD) report and provide an Independent Auditor's Statement for Federal Funding Allocation Data (IAS-FFA). In addition, an Independent Auditor's Statement for Financial Data (IAS-FD) is required once every 10 years, unless there is a significant change to the accounting system that triggers a new IAS-FD review.

Independent Auditor's Statements:

The IAS-FFA reviews the NTD form FFA-10, which reports hours, miles, passengers, passenger miles and total operating expenses for the fiscal year.

The IAS-FD reviews the Authority's internal controls and data collection processes, affirming that they meet NTD standards and comply with the NTD's Uniform System of Accounts (USOA). This review was conducted due to the new accounting software that was implemented in the fiscal year. The next IAS-FD will be required in 10 years, or for the 2035 reporting year.

Staff filed the NTD report in October and Brown Armstrong completed their review of both areas in February. Brown Armstrong reviewed the data and financial information and issued the reports without exceptions.

Financial Implications:

There are no direct financial implications as a result of this report. However, remaining in compliance with FTA regulations helps to ensure continued financial support from FTA grant sources.

Recommendation:

Staff recommends that the A&F Committee review the reports for approval.

Action Requested:

Staff requests that the A&F Committee forward the Independent Auditor's Statements for National Transit Database Reports for fiscal year 2025 to the full Board and recommend their approval.

Attachments:

Attachment 1: IAS-FFA for the fiscal year ended June 30, 2025.

Attachment 2: IAS-FD for the fiscal year ended June 30, 2025.

CENTRAL CONTRA COSTA TRANSIT AUTHORITY
NATIONAL TRANSIT DATABASE REPORTING
INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES
FOR FEDERAL FUNDING ALLOCATION DATA
FEDERAL TRANSIT ADMINISTRATION
FOR THE FISCAL YEAR ENDED
JUNE 30, 2025



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Administration and Finance Committee and Board of Directors of
Central Contra Costa Transit Authority
and the Federal Transit Administration

The Federal Transit Administration (FTA) has established the following standards with regard to the data reported to it in the Federal Funding Allocation Statistics Form (FFA-10) of the Central Contra Costa Transit Authority's (the Authority) annual National Transit Database (NTD) report:

- A system is in place and maintained for recording data in accordance with NTD definitions. The correct data is being measured and no systematic errors exist.
- A system is in place to record data on a continuing basis and the data gathering is an ongoing effort.
- Source documents are available to support the reported data and are maintained for FTA review and audit for a minimum of three years following FTA's receipt of the NTD report. The data are fully documented and securely stored.
- A system of internal controls is in place to ensure the data collection process is accurate and that the recording system and reported comments are not altered. Documents are reviewed and signed by a supervisor, as required.
- The data collection methods are those suggested by FTA or otherwise meet FTA requirements.
- The deadhead miles, computed as the difference between the reported total actual vehicle miles data and the reported total actual vehicle revenue miles (VRM) data, appear to be accurate.
- Data is consistent with prior reporting periods and other facts known about transit agency operations.

We have applied the procedures enumerated in Attachment A to the data contained in the Authority's FFA-10 for the fiscal year ended June 30, 2025. Such procedures, which were agreed to and specified by the FTA in the Declarations section of the *2025 NTD Policy Manual* and were agreed to by the Authority, were applied solely to assist you in evaluating whether the Authority complied with the standards described in the first paragraph of this report and that the information included in the NTD report and that the FFA-10 for the fiscal year ended June 30, 2025, is presented in conformity with the requirements of 49 Code of Federal Regulations (CFR) Part 630 and as presented in the *2025 NTD Policy Manual*. The Authority's management is responsible for compliance with the standards described above. The Authority has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results and findings, if applicable, are described in Attachment A.

We were engaged by the Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the procedures and findings included in this report. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of management of the Authority and the FTA and is not intended to be, and should not be, used by anyone other than those specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Stockton, California
February 25, 2026

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY
NATIONAL TRANSIT DATABASE REPORTING
ATTACHMENT A – AGREED UPON PROCEDURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

The procedures listed below, which are referenced in order to correspond to the *2025 National Transit Database (NTD) Policy Manual* procedures, were applied separately to each of the information systems used to develop the reported actual vehicle revenue miles, passenger miles traveled, and operating expenses of the Central Contra Costa Transit Authority (the Authority) for the fiscal year ended June 30, 2025, for the *Motor Bus Service – Directly Operated (MBDO)*, *Motor Bus Service – Purchased Transportation (MBPT)*, and *Demand Response – Purchased Transportation (DRPT)*.

Our procedures and associated findings are as follows:

- A. Obtain and read a copy of written system procedures for reporting and maintaining data in accordance with NTD requirements and definitions set forth in 49 Code of Federal Regulations (CFR) Part 630, and as presented in the *2025 NTD Policy Manual*. If there are no procedures available, discuss the procedures with the personnel assigned with the responsibility for supervising the NTD data preparation and maintenance.

Finding: We discussed procedures related to the system for reporting and maintaining data in accordance with the NTD requirements and definitions set forth in 49 CFR Part 630, and as presented in the *2025 NTD Policy Manual* with the personnel assigned with the responsibility of supervising the preparation and maintenance of NTD data. No exceptions were noted as a result of applying this procedure.

- B. Discuss the procedures (written or informal) with the personnel assigned with the responsibility for supervising the preparation and maintenance of NTD data to determine:
- The extent to which the Authority followed the procedures on a continuous basis, and
 - Whether Authority personnel believe such procedures result in accumulation and reporting of data consistent with NTD definitions and requirements set forth in 49 CFR Part 630, and as presented in the *2025 NTD Policy Manual*.

Finding: We discussed with various personnel the procedures noted in Procedure “A” above to determine whether the Authority follows the procedures on an ongoing basis and that the procedures result in the accumulation and reporting of data consistent with the NTD requirements and definitions as set forth in the *Uniform System of Accounts (USOA) and Records and Reporting System; Final Rule*, and specified in the 49 CFR Part 630, and the most recent *2025 NTD Policy Manual*. No exceptions were noted as a result of applying this procedure.

- C. Ask these same personnel about the retention policy that the Authority follows as to source documents supporting NTD data reported on the Federal Funding Allocation Statistics Form (FFA-10).

Finding: We noted that the retention policy that is followed by the Authority regarding source documents supporting the FFA-10 data reported are retained for a minimum of three years by the Authority. In addition, we noted that the Authority maintains the computer files for more than three years depending on the need of historical data. No exceptions were noted as a result of applying this procedure.

- D. Based on a description of the Authority’s procedures from procedures “A” and “B” above, identify all the source documents that the Authority must retain for a minimum of three years. For each type of source document, select three months out of the year and determine whether the document exists for each of these periods.

Finding: We identified the source documents that are to be retained by the Authority for a minimum of three years. We randomly selected three months out of the fiscal year ended June 30, 2025, August 2024, February 2025, and May 2025, and verified that each type of source document existed for each of these periods. No exceptions were noted as a result of applying this procedure.

- E. Discuss the system of internal controls. Inquire whether separate individuals (independent of the individuals preparing source documents and posting data summaries) review the source documents and data summaries for completeness, accuracy, and reasonableness and how often these individuals perform such reviews.

Finding: We discussed the system of internal control with personnel responsible for supervising and maintaining the NTD data. The method is mostly automated with a few manual procedures. We determined that individuals preparing source documents were independent of individuals posting data summaries, reviewing the source documents, and summarizing data for completeness, accuracy, and reasonableness. No exceptions were noted as a result of applying this procedure.

- F. Select a random sample of the source documents and determine whether supervisors' signatures are present as required by the system of internal controls. If supervisors' signatures are not required, inquire how personnel document supervisors' reviews.

Finding: As noted above, the method is mostly automated. As such, there are no physical signatures documenting the supervisors' review and approval of the source documents. The software utilized automatically accumulates the data from the Clever Devices Automatic Passenger Counter on each vehicle. Monthly reports are prepared for the Operating and Scheduling Committee and are reviewed by management electronically, as allowed by the *2025 NTD Policy Manual*. Approval is given by authorizing the posting of the monthly data to NTD. No exceptions were noted as a result of applying this procedure.

- G. Obtain the worksheets used to prepare the final data that the Authority transcribes onto the FFA-10. Compare the periodic data included on the worksheets to the periodic summaries prepared by the transit agency. Test the arithmetical accuracy of the summaries.

Finding: We obtained the Authority's year-end cumulative reports that are used to prepare the FFA-10. We compared the prior year data to the current year data and investigated any changes over 10%. We also compared the source documents to the year-end cumulative report (Form S-10). We also recalculated summarizations of supporting documentation which were tested in "D" above. No exceptions were noted as a result of applying this procedure.

- H. Discuss the procedure for accumulating and recording passenger miles traveled (PMT) data in accordance with NTD requirements with the Authority's staff. Inquire whether the procedure is one of the methods specifically approved in the *2025 NTD Policy Manual*.

Finding: During fiscal year 2025, the Authority used the procedure of an estimate PMT based on statistical sampling, meeting the FTA's 95% confidence and $\pm 10\%$ precision requirements based on a qualified statistician's determined procedure. No exceptions were noted as a result of applying this procedure.

- I. Discuss with the Authority's staff (the auditor may wish to list the titles of the persons interviewed) the Authority's eligibility to conduct statistical sampling for PMT data every third year. Determine whether the Authority meets NTD criteria that allow transit agencies to conduct statistical samples for accumulating PMT data every third year rather than annually. Specifically:

- According to the 2010 Census, the public transit agency serves an urbanized area (UZA) with a population less than 500,000.
- The public transit agency directly operates fewer than 100 revenue vehicles in all modes in annual maximum revenue service (VOMS) (in any size UZA).
- Service purchased from a seller is included in the transit agency's NTD report.

- For transit agencies that meet one of the above criteria, review the NTD documentation for the most recent mandatory sampling year (2023) and determine that statistical sampling was conducted and meets the 95% confidence and $\pm 10\%$ precision requirements.
- Determine how the transit agency estimated annual PMT for the current report year.

Finding: For MBDO, the Authority uses an alternative sampling technique, which is a statistically valid technique, other than 100 percent count, which was certified by a qualified statistician in 2009 when the Authority was testing the method to ensure it met the mandated accuracy and precision levels. We reviewed the certification of the statistician and determined that the individual was qualified and had the proper credentials. We also ensured that the statistician certified that the Authority's alternative technique used the minimal 95% confidence and ± 10 precision requirements for estimating boarding and passenger miles. We also obtained an understanding of how the Authority collects data, software utilized, and the estimation process. No exceptions were noted as a result of applying this procedure. For Demand Response Purchased Transportation (DRPT), the Authority does not use estimates, but rather uses the information collected by Transdev, the Purchase Services Seller. This data is derived from driver counts and data generated from Trapeze. The information from the Purchase Services Seller is included in the NTD report. No exceptions were noted as a result of applying this procedure.

- J. Obtain a description of the sampling procedure for estimation of PMT data used by the Authority. Obtain a copy of the Authority's working papers or methodology used to select the actual sample of runs for recording PMT data. If the Authority used average trip length, determine that the universe of runs was the sampling frame. Determine that the methodology used to select specific runs from the universe resulted in a random selection of runs. If the Authority missed a selected sample run, determine that a replacement sample run was random. Determine that the Authority followed the stated sampling procedure.

Finding: We obtained a description of the sampling procedure for estimation of PMT data used by the Authority. We obtained a copy of the Authority's working papers and methodology used to select the actual sample of runs for recording PMT data. We determined that the Authority followed the stated sampling procedure. No exceptions were noted as a result of applying this procedure.

- K. Select a random sample of the source documents for accumulating PMT data and determine that the data are complete (all required data are recorded) and that the computations are accurate. Select a random sample of the accumulation periods and recompute the accumulations for each of the selected periods. List the accumulations periods that were tested. Test the arithmetical accuracy of the summary.

Finding: We randomly selected three months, August 2024, February 2025, and May 2025. We obtained the source documents for accumulating PMT data, determined they were complete, and recomputed the accumulation periods without exception. No exceptions were noted as a result of applying this procedure.

- L. Discuss the procedures for systematic exclusion of charter, school bus, and other ineligible vehicle miles from the calculation of actual vehicle revenue miles with Authority staff and determine that they follow the stated procedures. Select a random sample of the source documents used to record charter and school bus mileage and test the arithmetical accuracy of the computations.

Finding: We discussed the procedures for systematic exclusion of charter, school bus, and other ineligible vehicle miles from the calculation of vehicle revenue miles with the Authority staff and determined that stated procedures were not applicable as the Authority does not provide a charter or school bus service.

M. For actual VRM data, document the collection and recording methodology and determine that deadhead miles are systematically excluded from the computation. This is accomplished as follows:

- If actual VRMs are calculated from schedules, document the procedures used to subtract missed trips. Select a random sample of the days that service is operated, and re-compute the daily total of missed trips and missed VRMs. Test the arithmetical accuracy of the summary.
- If actual VRMs are calculated from hubodometers, document the procedures used to calculate and subtract deadhead mileage. Select a random sample of the hubodometer readings and determine that the stated procedures for hubodometer deadhead mileage adjustments are applied as prescribed. Test the arithmetical accuracy of the summary of intermediate accumulations.
- If actual VRMs are calculated from vehicle logs, select random samples of the vehicle logs and determine that the deadhead mileage has been correctly computed in accordance with FTA definitions.

Finding: We discussed with personnel the procedures for the collection and recording of VRM data and noted that VRMs are calculated upon inception of the route based on the distance between the first stop and last stop, including deadhead miles. We noted that the scheduled deadhead miles are systematically excluded to calculate VRMs. Furthermore, daily trip sheets are used to subtract missed trips and unscheduled deadhead miles. We also discussed the accumulation of VRMs for DRPT. We noted that VRMs for DRPT are accumulated and reported by the respective contractors through trip sheets and monthly ridership worksheets by route. These schedules are submitted by the contractors and are reviewed for clerical accuracy by Authority personnel. We recalculated the VRMs and agreed the total VRMs to the Authority's Month-End Ridership Summary report for a sample of trips in the months August 2024, February 2025, and May 2025. No exceptions were noted as a result of applying this procedure.

N. For rail modes, review the recording and accumulation sheets for actual VRMs and determine that locomotive miles are not included in the computation.

Finding: We inquired of personnel the procedures with which the Authority accumulates actual VRMs for rail modes. We noted that the Authority does not provide such service. Therefore, this procedure was not applicable.

O. If fixed guideway or High Intensity Bus directional route miles (FG or HIB DRM) are reported, interview the person responsible for maintaining and reporting NTD data whether the operations meet the FTA definition of FG or HIB in that the service is:

- Rail, trolleybus (TB), ferryboat (FB), or aerial tramway (TR); or
- Bus (Mode: Bus (MB), Commuter Bus (CB), or Bus Rapid Transit (RB)) service operating over exclusive or controlled access rights-of-way (ROW); and
 - Access is restricted;
 - Legitimate need for restricted access is demonstrated by peak period level of service D or worse on a parallel adjacent highway; and
 - Restricted access is enforced for freeways; priority lanes used by other high occupancy vehicles (HOV) (i.e., vanpools (VP), carpools) must demonstrate safe operation;

Finding: We inquired of personnel the procedures with which the Authority reports VRMs, passenger miles, and operating expenses for fixed guideways segments. We noted that the Authority does not provide such services. Therefore, this procedure was not applicable.

- P. Discuss the measurement of FG and HIB DRM with the person reporting NTD data and determine that he or she computed mileage in accordance with the FTA definitions of FG/HIB and DRM. Inquire of any service changes during the year that resulted in an increase or decrease in DRMs. If a service change resulted in a change in overall DRMs, recompute the average monthly DRMs, and reconcile the total to the FG/HIB DRM reported on the Federal Funding Allocation Statistics Form.

Finding: We inquired of personnel the procedures in which the Authority measures FG DRMs. We noted that the Authority does not provide such services. Therefore, this procedure was not applicable.

- Q. Inquire if any temporary interruptions in transit service occurred during the report year. If these interruptions were due to maintenance or rehabilitation improvements to a FG segment(s), the following apply:

- Report DRMs for the segment(s) for the entire report year if the interruption is less than 12 months in duration. Report the months of operation on the FG/HIB segments form as 12. The transit agency should document the interruption.
- If the improvements cause a service interruption on the FG/HIB DRMs lasting more than 12 months, the transit agency should contact its NTD validation analyst to discuss. The FTA will make a determination on how to report the DRMs.

Finding: We inquired of personnel the procedures with which the Authority measures FG DRMs through the use of maps or retracing routes. We noted that the Authority does not provide such services. Therefore, this procedure was not applicable.

- R. Measure FG/HIB DRM from maps or by retracing route.

Finding: We inquired of personnel whether other public transit agencies operate service over the same FG as the Authority. We noted that the Authority does not provide such service. Therefore, this procedure was not applicable.

- S. Discuss whether other public transit agencies operate service over the same FG/HIB as the Authority. If yes, determine that the Authority coordinated with the other transit agency (or agencies) such that the DRMs for the segment of FG/HIB are reported only once to the NTD on the Federal Funding Allocation Form. Each transit agency should report the actual VRM, PMT, and operating expense (OE) for the service operated over the same FG/HIB.

Finding: We inquired of personnel the procedures for revenue service for each fixed guideway segment. We noted that the Authority does not provide such service. Therefore, this procedure was not applicable.

- T. Review the FG/HIB segments form. Discuss the Agency Revenue Service Start Date for any segments added in the 2025 report year with the persons reporting NTD data. This is the commencement date of revenue service for each FG/HIB segment. Determine that the date reported is the date that the agency began revenue service. This may be later than the Original Date of Revenue Service if the Authority is not the original operator. If a segment was added for the 2025 report year, the Agency Revenue Service Date must occur within the Authority's 2025 fiscal year. Segments are grouped by like characteristics. Note that for apportionment purposes, under the State of Good Repair (§5337) and Bus and Bus Facilities (§5339) programs, the 7-year age requirement for FG/HIB segments is based on the report year when the segment is first reported by any NTD transit agency. This pertains to segments reported for the first time in the current report year. Even if a transit agency can document an Agency Revenue Service Start Date prior to the current NTD report year, the FTA will only consider segments continuously reported to the NTD.

Finding: We inquired of personnel the procedures for revenue service for each fixed guideway segment. We noted that the Authority does not provide such service. Therefore, this procedure was not applicable.

- U. Compare operating expenses with audited financial data after reconciling items are removed.

Finding: We reconciled OE presented to the audited financial statements. No exceptions were noted as a result of applying this procedure.

- V. If the Authority purchases transportation services, interview the personnel reporting the NTD data on the amount of purchased transportation (PT)-generated fare revenues. The PT fare revenues should equal the amount reported on the Contractual Relationship form (Form B-30).

Finding: We compared the data reported on the Form B-30 to the purchased transportation fare revenues. No exceptions were noted as a result of applying this procedure.

- W. If the Authority's report contains data for PT services and assurances of the data for those services are not included, obtain a copy of the Independent Auditor Statement (IAS-FFA) regarding data for the PT service. Attach a copy of the statement to the report. Note as an exception if the transit agency does not have an IAS-FFA for the PT data.

Finding: This procedure is not applicable as assurances over the PT services data are included in Procedures "A" through "V" above.

- X. If the Authority provides PT services, obtain a copy of the PT contract and determine that the contract specifies the public transportation services to be provided; the monetary consideration obligated by the Authority or governmental unit contracting for the service; the period covered by the contract (and that this period overlaps the entire, or a portion of, the period covered by the Authority's NTD report); and is signed by representatives of both parties to the contract. Interview the person responsible for retention of the executed contract, and determine that copies of the contracts are retained for three years.

Finding: We obtained copies of the PT contracts and noted that all contracts specified the specific mass transportation services to be provided; specified the monetary consideration obligated by the Authority; specified the period covered by the contract and that this period is the same as, or a portion of, the period covered by the Authority's NTD report; and signed by representatives of both parties to the contract. We determined that executed contracts are maintained for a minimum of three years. No exceptions were noted as a result of applying this procedure.

- Y. If the Authority provides service in more than one UZA, or between an UZA and a non-UZA, inquire of the procedures for allocation of statistics between UZAs and non-UZAs. Obtain and review the FG segment worksheets, route maps, and urbanized area boundaries used for allocating the statistics, and determine that the stated procedure is followed and that the computations are correct.

Finding: We inquired of personnel whether the Authority provides services in more than one UZA, or between a UZA and a non-UZA. This procedure is not applicable as the Authority does not provide services in more than one UZA.

- Z. Compare the data reported on the Federal Funding Allocation Statistics Form to data from the prior report year and calculate the percentage change from the prior year to the current year. For actual VRM, PMT, or OE data that have increased or decreased by more than 10%, or FG DRM data that have increased or decreased, interview transit agency management regarding the specifics of operations that led to the increases or decreases in the data relative to the prior reporting period.

Finding: We compared the FFA-10 data to the prior year's report and calculated the percentage change. We noted the increase/decrease of 10 percent as follows.

Mode	Data	Fiscal Year		Change	% Change	Note
		2025	2024			
MBPT						
	VRM	-	30,786	(30,786)	-100%	1
	PMT	-	16,561	(16,561)	-100%	1
	OE	\$ -	\$ 228,468	\$ (228,468)	-100%	1
DRPT						
	VRM	1,488,841	1,079,774	409,067	38%	2
	PMT	1,736,261	1,274,558	461,703	36%	2
	OE	\$ 11,404,873	\$ 9,774,161	\$ 1,630,712	17%	2

We inquired with the Authority management regarding the specifics of operations that led to the changes in the data relative to the prior reporting period and noted the following:

1. During fiscal year 2025, reporting under mode MBPT was discontinued, per the instruction of the NTD analyst. Trips previously attributed to MBPT are now being recorded under DRPT.
2. During fiscal year 2025, trips previously attributable to MBPT were reported as DRPT, causing a slight increase in VRM/PMT/OE in this mode. Also, in November 2024, the "One Seat Ride" program ended its pilot status and became a fully reportable service, increasing VRM/PMT/OE in this mode. Lastly, the main DRPT service (Paratransit) saw significant ridership growth during fiscal year 2025 which increased VRM/PMT/OE in this mode.

No exceptions were noted as a result of applying this procedure.

AA. The auditor should document the specific procedures followed, documents reviewed, and tests performed in the work papers. The work papers should be available for FTA review for a minimum of three years following the NTD report year. The auditor may perform additional procedures, which are agreed to by the auditor and the Authority, if desired. The auditor should clearly identify the additional procedures performed in a separate attachment to the statement as procedures that were agreed to by the transit agency and the auditor but not by the FTA.

Finding: We have documented the specific procedures followed, documents reviewed, and tests performed in the work papers. The work papers are available for FTA review for a minimum of three years following the NTD report year. No exceptions were noted as a result of applying this procedure.

CENTRAL CONTRA COSTA TRANSIT AUTHORITY
NATIONAL TRANSIT DATABASE REPORTING
INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES FOR FINANCIAL DATA
FEDERAL TRANSIT ADMINISTRATION
FOR THE FISCAL YEAR ENDED
JUNE 30, 2025



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Administrative and Finance Committee and Board of Directors of
Central Contra Costa Transit Authority
and the Federal Transit Administration

We have performed the procedures enumerated below in Attachment A, on the application of the requirements of the Federal Transit Administration (FTA) as set forth in its applicable National Transit Database (NTD) Uniform System of Accounts (USOA) by the Central Contra Costa Transit Authority (the Authority) for the year ended June 30, 2025. Such procedures, which were agreed to by the management of the Authority and the FTA, were performed to assist the Authority and FTA in determining conformance with USOA requirements based on the following assertion by the Authority's management:

The accounting system from which the NTD reports for the fiscal year ended June 30, 2025, were derived, uses the accrual basis of accounting and is directly translated, using a clear audit trail, to the accounting treatment and categories specified by the USOA.

The Authority's management is responsible for conformance with the requirements described above.

The Authority has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining conformance with the requirements described above. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Attachment A to this report describes our procedures applied to the data reported to the FTA and our findings. Our procedures were applied to the information system used to develop the reported operating revenues and expenses for the Authority for the year ended June 30, 2025, for each of the following Modes:

- Motor Bus service – directly operated (MBDO)
- Demand Response – purchased transportation (DRPT)

We were engaged by the Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the application of the requirements of the FTA as set forth in its applicable NTD USOA by the Authority. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

Restriction on Use

This report is intended solely for the information and use of management of the Authority and the FTA and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Stockton, California
February 25, 2026

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY
NATIONAL TRANSIT DATABASE
ATTACHMENT A – AGREED-UPON PROCEDURES PERFORMED
FOR THE YEAR ENDED JUNE 30, 2025**

The agreed-upon procedures and associated findings are as follows:

1. Procedure: NTD Crosswalk

- a. Obtain the following NTD Reporting Forms prepared by management for the year ended June 30, 2025:
 - NTD Form F-10, Sources of Funds – Funds Expended and Funds Earned (USOA Section 2)
 - NTD Form F-20, Uses of Capital (USOA Section 3)
 - NTD Form F-30, Operating Expenses (USOA Section 4, 5, and 6 and Appendix A)
 - NTD Form F-40, Operating Expenses Summary
 - NTD Form F-60, Financial Statement
- b. Obtain the reconciliation documentation management prepares (referred to as “the crosswalk” throughout this report) to reconcile the chart of accounts, general ledger, and/or trial balance and other supporting documents such as Excel spreadsheets (collectively referred to as the accounting system) to the respective NTD Reporting Forms identified above.
- c. Inquire of management as to whether the crosswalk obtained in procedure 1.b is supported by the accounting system.
- d. For a transit agency that is part of a larger reporting entity, inquire of management as to whether the crosswalk includes the full cost of providing transit service, including costs incurred by the larger reporting entity to specifically support the agency’s transit service.
- e. Inspect the crosswalk to determine that it incorporates NTD reporting using the applicable modes and types of service identified in the bulleted list below:
 - Sources of Funds, Form F-10 – Funding sources, passenger fares by mode and service type, passenger fares by passenger paid or by organization paid fares, revenue object class, and funds expended on operations and capital fund types
 - Uses of Capital, Form F-20 - Type of use, asset classifications, and modes and service types
 - Operating Expenses, Form F-30 - Modes, service types, object classes and functions
 - Operating Expenses Summary, Form F-40 - Expense reconciling items
 - Financial Statement, Form F-60 - Current assets, non-current assets, deferred outflows of resources, current liabilities, non-current liabilities, and deferred inflows of resources

Results: No exceptions were found as a result of applying these procedures.

2. Procedure: Accrual Accounting

- a. Obtain the most recent audited financial statements that include the transit agency and inspect the notes to the financial statements to determine whether the accrual basis of accounting was used.
- b. Inquire of management as to whether the accrual basis of accounting has continued to be used since the last audited reporting period and that it is used for NTD reporting in the current period.
- c. If the notes to the financial statements indicate that an accrual basis of accounting is not being used, or the results of the inquiry to management in procedure 2.b indicate the accrual basis of accounting is not being used in the current period, inspect the crosswalk to determine that the transit agency made adjustments to convert to an accrual basis for NTD reporting.

Results: No exceptions were found as a result of applying these procedures.

3. Procedure: Sources of Funds (Form F-10)

- a. Trace and agree total sources of funds from Form F-10 to revenue reported in the accounting system using the crosswalk.
- b. Inspect the crosswalk for a written reconciliation between total revenues reported in the audited financial statements or the accounting system and the total revenues reported on Form F-10.
- c. Trace and agree the two largest directly generated fund passenger fare revenue modes (all service types) from Form F-10 to the accounting system.
- d. Trace and agree the largest revenue object class (other than passenger fares) in the following major categories of funds from Form F-10 to the accounting system: (1) Local Government; (2) State Government; (3) Federal Funds; and (4) Other Directly Generated Funds (i.e., 4100 and 4200 combined).
- e. Inspect the crosswalk to determine that it identifies, evaluates, and classifies financial transactions into categories of funds expended on operations and funds expended on capital (USOA Section 2) for the reporting year.

Results: No exceptions were found as a result of applying of these procedures.

4. Procedure: Uses of Capital (Form F-20)

- a. Obtain accounting system documentation on capital asset additions for the reporting period.
- b. Trace and agree total uses of capital from Form F-20 to the crosswalk reconciliation of total capital asset additions.
- c. Trace and agree types of use (existing service and expansion of service) from Form F-20 to the crosswalk or other supporting documentation reflecting the nature of the uses of capital.
- d. Trace and agree asset classifications (guideway, revenue vehicles, etc.) from Form F-20 to the crosswalk or other documentation reflecting the assets classes of capital additions.
- e. For the largest mode/service type, trace and agree the type of use classification and asset classification from Form F-20 to the crosswalk or other documentation reflecting the uses of capital.
- f. If capital projects support multiple modes/types of services and/or asset classifications, inquire of management as to whether management reported the use of capital considering the predominant use rules as described in the "Predominant Use" section of the *2025 NTD Policy Manual*.
- g. If capital projects involve: 1) Rehabilitation/Reconstruction/Replacement/Improvement for Existing Service; and 2) Expansion of Service; inquire of management as to whether project costs were allocated between the two project purposes and whether such allocation was documented in the crosswalk or other supporting documentation.

Results: No exceptions were found as a result of applying these procedures.

5. Procedure: Operating Expenses (Form F-30)

- a. For the two largest modes/type of services, trace and agree functions (vehicle operations, vehicle maintenance, etc.) from Form F-30 to the crosswalk or other written documentation of functional expenses.
- b. For the two largest modes/type of services, trace and agree object classes (natural expenses) from Form F-30 to the crosswalk or other written documentation of object class categories.

- c. If management allocated shared operating expenses, inquire of management as to whether (1) the operating expenses are split between direct and shared costs; (2) shared costs were allocated across modes, services types and functions, (3) the allocation was documented in the crosswalk or other supporting documentation; and (4) the driving variables used are updated annually.

Results: No exceptions were found as a result of applying these procedures.

6. Procedure: Operating Expenses Summary (Form F-40)

- a. Obtain total expenses from the accounting system for the reporting period. Trace and agree total expenses from Form F-40 to the accounting system using the crosswalk.
- b. Trace and agree the reconciling items appearing on Form F-40 through the crosswalk to the accounting system.

Results: No exceptions were found as a result of applying these procedures.

7. Procedure: Financial Statement (Form F-60)

- a. Trace and agree (1) Current Assets; (2) Non-Current Assets; (3) Deferred Outflows of Resources; (4) Current Liabilities; (5) Non-Current Liabilities; and (6) Deferred Inflows of Resources appearing on Form F-60 to the crosswalk or other supporting documentation.

Results: No exceptions were found as a result of applying this procedure.

To: Administration & Finance Committee

Date: March 26, 2026

From: Amber Johnson, Chief Financial Officer

Reviewed by: *W.C.*

SUBJECT: Income Statements for the Six Months Ended December 31, 2025

Background:

The quarterly income statement report is an opportunity for the Committee to review the Authority's financial status and to provide fiscal and operational accountability.

Summary:

The unaudited County Connection Income Statements for the second quarter of Fiscal Year (FY) 2026 are presented for review. Actual revenues and expenses are presented as compared to the adopted budget. The combined revenues were \$26.5 million (Schedule 1), representing 46.4% of the budget of \$57.1 million, including an estimated \$803 thousand in revenue available to transfer to the Authority's discretionary reserve fund at year end. The combined expenses of fixed route and paratransit for the period were \$25.7 million, which represents 45.3% of the of the budget of \$56.7 million.

Fixed Route:

Overall Fixed Route revenues and expenses are presented on Schedule 2. Revenues for the period were \$20.4 million or 46.4% of the total budget. Expenses for the period were \$19.6 million or 45.0% of the total budget.

The primary driver of the expense budget is wages and benefits. Actual expenditures on wages and benefits utilized 45.7% of the annual budget. All other Fixed Route expenditures are tracking as expected at this point in the year.

Paratransit:

Paratransit revenues and expenses are presented on Schedule 3. Expenses for the period were \$6.1 million, representing 46.4% of the total budget. TDA revenue is utilized as needed for Paratransit expenses, resulting in revenues that are equivalent to expenses. Recognition of federal operating funds takes place in the first quarter of the year, resulting in low reliance on other forms of revenue.

Purchased transportation expenses are the primary driver of the paratransit budget. Actual expenditures on purchased transportation for the Authority's paratransit service has utilized 46.9% of the budget. Purchased transportation expenses related to paratransit services operated on behalf of

our partners have been budgeted to a separate line, and these expenditures have utilized 44.2% of the budget.

Statistics:

Schedule 4 provides select statistical information for FY 2026 as compared to this same period in FY 2025 and FY 2024.

In the second quarter of FY 2024, the fixed route farebox recovery ratio was 10.1%, and the cost of service per passenger was \$12.71. The farebox recovery ratio increased to 10.8% in FY 2025, and the cost per passenger decreased slightly to \$12.59. In the most recent Q2 of FY 2026, the farebox recovery ratio went back down 10.0% and the cost per passenger increased to \$14.29.

Last fiscal year, paratransit experienced rising operating expenditure costs, but this has stabilized in the current year to date. The farebox recovery ratio of 6.4% in FY 2024 improved to 6.7% in FY 2025 and 7.2% in FY 2026. The cost of service per passenger of \$86.55 in FY 2024 increased to \$97.25 in FY 2025, however this metric decreased back to \$88.65 in FY 2026.

Financial Implications:

There are no financial implications associated with this report.

Recommendation:

Staff recommends that the A&F Committee review the report for approval.

Action Requested:

Staff requests that the A&F Committee accept the report and provide the update to the Board.

Attachments:

Attachment 1: CCCTA Income Statements for FY2026 Q2 (Schedules 1 through 4)

County Connection
COMBINED Income Statement - Actual vs Budget
For Year to Date Through 12/31/2025

	Y-T-D Actual	Annual Budget	Variance	% Budget
REVENUES				
Passenger Fares	1,753,744	3,473,593	(1,719,849)	50.49%
Special Service Revenue	560,444	931,791	(371,347)	60.15%
Total Fare Revenue	2,314,188	4,405,384	(2,091,196)	52.53%
Federal Operating	1,751,669	1,949,798	(198,129)	89.84%
State Transit Assistance	3,401,719	6,728,438	(3,326,719)	50.56%
BART Feeder Funds	401,235	802,469	(401,234)	50.00%
Other State Grants	161,976	361,767	(199,791)	44.77%
TDA Article 4.0	11,115,515	29,372,566	(18,257,051)	37.84%
TDA Article 4.5	523,528	1,077,864	(554,336)	48.57%
Measure J Sales Tax	4,538,793	8,980,938	(4,442,145)	50.54%
Other Local Grants and Charges	122,064	248,503	(126,439)	49.12%
Total Federal-State-Local Revenue	22,016,499	49,522,343	(27,505,844)	44.46%
Advertising Income	203,250	200,000	3,250	101.63%
Investment and Misc Income	616,040	275,000	341,040	224.01%
Total Other Revenue	819,290	475,000	344,290	172.48%
Fare Revenue - LAVTA	17,659	30,000	(12,341)	58.86%
LAVTA Fees	897,682	1,982,151	(1,084,469)	45.29%
Fare Revenue - One Seat Partners	27,842	39,000	(11,158)	71.39%
One Seat Ride Fees	393,711	663,891	(270,180)	59.30%
Go San Ramon Fees	7,036	5,000	2,036	140.72%
Total Paratransit Partners	1,343,930	2,720,042	(1,376,112)	49.41%
TOTAL REVENUE	26,493,907	57,122,769	(30,628,862)	46.38%
EXPENSES				
Wages	8,446,059	18,275,540	(9,829,481)	-46.22%
Fringe Benefits	6,544,962	14,514,672	(7,969,710)	-45.09%
Total Wages & Benefits	14,991,021	32,790,212	(17,799,191)	-45.72%
Services	1,664,556	4,134,434	(2,469,878)	-40.26%
Materials and Supplies	1,733,474	3,625,150	(1,891,676)	-47.82%
Utilities	257,090	516,150	(259,060)	-49.81%
Insurance	762,026	1,554,193	(792,167)	-49.03%
Taxes	199,609	390,372	(190,763)	-51.13%
Leases and Rentals	53,216	75,000	(21,784)	-70.95%
Miscellaneous	128,757	391,500	(262,743)	-32.89%
Purchased Transportation	4,699,772	9,975,718	(5,275,946)	-47.11%
Total Other Operating (non-wages)	9,498,500	20,662,517	(11,164,017)	-45.97%
Purchased Transp - Partners	1,201,599	2,720,040	(1,518,441)	-44.18%
Contingency	0	500,000	(500,000)	0.00%
TOTAL EXPENSES	25,691,120	56,672,769	(30,981,649)	-45.33%
Excess Revenue Over (Under) Expenditures	802,787	450,000	352,787	178.40%

County Connection
Fixed Route Income Statement - Actual vs Budget
For Year to Date Through 12/31/2025

	Y-T-D Actual	Annual Budget	Variance	% Budget
REVENUES				
Passenger Fares	1,513,836	2,941,593	(1,427,757)	51.46%
Special Service Revenue	446,946	710,491	(263,545)	62.91%
Total Fare Revenue	1,960,782	3,652,084	(1,691,302)	53.69%
Federal Operating	108,682	285,303	(176,621)	38.09%
State Transit Assistance	2,901,719	5,728,438	(2,826,719)	50.65%
BART Feeder Funds	401,235	802,469	(401,234)	50.00%
Other State Grants	161,976	361,767	(199,791)	44.77%
TDA Article 4.0	10,748,544	26,271,231	(15,522,687)	40.91%
Measure J Sales Tax	3,265,600	6,353,000	(3,087,400)	51.40%
Total Federal-State-Local Revenue	17,587,756	39,802,208	(22,214,452)	44.19%
Advertising Income	203,250	200,000	3,250	101.63%
Investment and Misc Income	616,040	275,000	341,040	224.01%
Total Other Revenue	819,290	475,000	344,290	172.48%
TOTAL REVENUE	20,367,828	43,929,292	(23,561,464)	46.37%
EXPENSES				
Wages	8,270,507	17,956,414	(9,685,907)	-46.06%
Fringe Benefits	6,435,332	14,255,077	(7,819,745)	-45.14%
Total Wages & Benefits	14,705,839	32,211,491	(17,505,652)	-45.65%
Services	1,591,372	3,916,434	(2,325,062)	-40.63%
Materials and Supplies	1,732,055	3,621,150	(1,889,095)	-47.83%
Utilities	223,389	450,150	(226,761)	-49.63%
Insurance	752,570	1,533,195	(780,625)	-49.09%
Taxes	199,609	390,372	(190,763)	-51.13%
Leases and Rentals	53,216	75,000	(21,784)	-70.95%
Miscellaneous	127,715	381,500	(253,785)	-33.48%
Purchased Transportation	179,276	400,000	(220,724)	-44.82%
Total Other Operating (non-wages)	4,859,202	10,767,801	(5,908,599)	-45.13%
Contingency	0	500,000	(500,000)	0.00%
TOTAL EXPENSES	19,565,041	43,479,292	(23,914,251)	-45.00%
Excess Revenue Over (Under) Expenditures	802,787	450,000	352,787	178.40%

County Connection
Paratransit Income Statement - Actual vs Budget
For Year to Date Through 12/31/2025

	Y-T-D Actual	Annual Budget	Variance	% Budget
REVENUES				
Passenger Fares	239,908	532,000	(292,092)	45.10%
Special Service Revenue	113,498	221,300	(107,802)	51.29%
Total Fare Revenue	353,406	753,300	(399,894)	46.91%
Federal Operating	1,642,987	1,664,495	(21,508)	98.71%
State Transit Assistance	500,000	1,000,000	(500,000)	50.00%
TDA Article 4.0	366,971	3,101,335	(2,734,364)	11.83%
TDA Article 4.5	523,528	1,077,864	(554,336)	48.57%
Measure J Sales Tax	1,273,193	2,627,938	(1,354,745)	48.45%
Other Local Grants and Charges	122,064	248,503	(126,439)	49.12%
Total Federal-State-Local Revenue	4,428,743	9,720,135	(5,291,392)	45.56%
Fare Revenue - LAVTA	17,659	30,000	(12,341)	58.86%
LAVTA Fees	897,682	1,982,151	(1,084,469)	45.29%
Fare Revenue - One Seat Partners	27,842	39,000	(11,158)	71.39%
One Seat Ride Fees	393,711	663,891	(270,180)	59.30%
Go San Ramon Fees	7,036	5,000	2,036	140.72%
Total Paratransit Partners	1,343,930	2,720,042	(1,376,112)	49.41%
TOTAL REVENUE	6,126,079	13,193,477	(7,067,398)	46.43%
EXPENSES				
Wages	175,552	319,126	(143,574)	-55.01%
Fringe Benefits	109,630	259,595	(149,965)	-42.23%
Total Wages & Benefits	285,182	578,721	(293,539)	-49.28%
Services	73,184	218,000	(144,816)	-33.57%
Materials and Supplies	1,419	4,000	(2,581)	-35.48%
Utilities	33,701	66,000	(32,299)	-51.06%
Insurance	9,456	20,998	(11,542)	-45.03%
Miscellaneous	1,042	10,000	(8,958)	-10.42%
Purchased Transportation				
Purchased Transportation	4,520,496	9,575,718	(5,055,222)	-47.21%
Total Other Operating (non-wages)	4,639,298	9,894,716	(5,255,418)	-46.89%
Purchased Transp - Partners				
Purchased Transp - Partners	1,201,599	2,720,040	(1,518,441)	-44.18%
TOTAL EXPENSES	6,126,079	13,193,477	(7,067,398)	-46.43%
Excess Revenue Over (Under) Expenditures	0	0	0	0.00%

County Connection Statistical Comparisons

For Year to Date Through 12/31/2025

	Actual FY 2026 through Q2	Actual FY 2025 through Q2	Variance FY 2026 to FY 2025	Actual FY 2024 through Q2	Variance FY 2026 to FY 2024
Fixed Route					
Fares & Fare Replacements	\$ 1,960,782	\$ 1,855,616	5.7%	\$ 1,664,708	17.8%
Operating Exp (Less leases)	\$ 19,511,825	\$ 17,174,688	13.6%	\$ 16,410,826	18.9%
Farebox recovery ratio	10.0%	10.8%	-7.0%	10.1%	-0.9%
Revenue Hours	96,976	94,172	3.0%	94,240	2.9%
Cost per Rev Hour	\$ 201.20	\$ 182.38	10.3%	\$ 174.14	15.5%
Passengers	1,365,232	1,364,415	0.1%	1,290,930	5.8%
Cost per Passenger	\$ 14.29	\$ 12.59	13.5%	\$ 12.71	12.4%
Passengers per Rev Hr	14.08	14.49	-2.8%	13.70	2.8%
Paratransit					
Fares	\$ 353,406	\$ 321,088	10.1%	\$ 246,232	43.5%
Operating Exp (Less Partners)	\$ 4,924,480	\$ 4,827,206	2.0%	\$ 3,831,687	28.5%
Farebox recovery ratio	7.2%	6.7%	7.9%	6.4%	11.7%
Revenue Hours	33,560	32,861	2.1%	30,447	10.2%
Cost per Rev Hour	\$ 146.74	\$ 146.90	-0.1%	\$ 125.85	16.6%
Passengers	55,552	49,639	11.9%	44,271	25.5%
Cost per Passenger	\$ 88.65	\$ 97.25	-8.8%	\$ 86.55	2.4%
Passengers per Rev Hr	1.66	1.51	8.7%	1.45	13.8%

To: Administration and Finance Committee

Date: March 27, 2026

From: Amber Johnson, Chief Financial Officer

Reviewed by: WC.

SUBJECT: Fiscal Year 2027 Draft Proposed Operating and Capital Budget

Background:

A draft fiscal year 2027 (FY 2027) 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 presenting a budget that continues to meet the needs of Central Contra Costa County transit riders.

Budget Summary:

County Connection's draft budget for July 1, 2026, to June 30, 2027 (FY 2027) proposes \$59.3 million in operating expenses for fixed route and paratransit services with revenues to offset these costs. An additional \$3.2 million is proposed in capital expenditures and associated revenue during the budget year.

The operating expense budget of \$59.3 million is a 4.7 percent increase over the FY 2026 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 \$3.2 million includes non-revenue vehicle replacements, multi-year facility upgrade plans, and updates to critical bus equipment. These projects are funded by local capital funds.

The proposed budget also incorporates the transfer of an estimated \$700,000 of discretionary revenues to a reserve account in FY 2027. 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 2027
BUDGET SUMMARY**

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Proposed Budget	% Change from FY 2026 Budget
Revenue:					
Fixed Route Operations	\$ 39,690,896	\$ 43,929,292	\$ 42,998,016	\$ 46,160,000	5.1%
Paratransit Operations	11,905,224	13,193,477	12,857,491	13,887,700	5.3%
Capital	9,941,400	13,591,400	13,591,400	3,182,500	-76.6%
Total Revenue	61,537,520	70,714,169	69,446,907	63,230,200	-10.6%
Expenditures:					
Fixed Route Operations	38,159,521	43,479,292	41,890,766	45,460,000	4.6%
Paratransit Operations	11,905,224	13,193,477	12,857,491	13,887,700	5.3%
Capital	9,941,400	13,591,400	13,591,400	3,182,500	-76.6%
Total Expenditures	60,006,145	70,264,169	68,339,657	62,530,200	-11.0%
Net Change in Fund Balance	\$ 1,531,375	\$ 450,000	\$ 1,107,250	\$ 700,000	

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.	Ridership growth has plateaued; cash fares are assumed to be equal to current year estimates.
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.	Steady revenue from agency arrangements; reduction in LCTOP funding in this category.

Category	Description	Assumptions
Federal Operating Funds (Fixed Route)	Federal COVID relief funds were fully exhausted in FY 2025. In FY 2027, the Authority plans to expend remaining federal operating funds for a transit corridor study.	Federal Highway Administration (FHWA) funds will be utilized on the transit corridor study.
Federal Operating Funds (Paratransit)	Federal funds made available to transit operators for ADA Paratransit operations under the Section 5307 Urbanized Area Program.	Metropolitan Transportation Commission (MTC) has not yet released projected revenue; assume a slight decrease over prior year.
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 continues to decline significantly, due to declines in prices and consumption since FY 2023. Budget year estimate provided by the MTC.
BART Feeder Funds	Funding from BART to support feeder bus operators using BART’s STA and TDA funds. This agreement had been in place since 1997 but was recently ended by BART.	No BART feeder funds in budget year.
Other State Grants: 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. Additionally, a one-year loan of RM3 funds is being provided by MTC in place of BART feeder funds.

Category	Description	Assumptions
Other State Grants: 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 2027 budget.
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 \$24.0 million in 4.0 funding in FY 2027. The budget proposes the use of \$32.1 million in operating and \$3.2 million in capital funds for a total of \$35.3 million. The difference of \$11.3 million will be drawn from past reserves. MTC estimates \$1.4 million in TDA 4.5 revenue to be used on paratransit services.
Measure J Sales Tax	One-half cent sales tax in Contra Costa County administered by Contra Costa Transportation Authority (CCTA).	CCTA estimates that Measure J revenue will stay flat as compared to the prior fiscal year actual receipts.
Other Local Grants and Charges	Agreement with Alamo Creek to run Alamo Shuttle Service.	Increase by CPI per agreement with Contra Costa County.
Advertising Revenue	Revenue earned from advertising on the bus fleet.	No change to prior year advertising agreement minimum guarantee.
Investment and Misc Income	Primarily interest income earned on idle cash.	Conservatively increased estimates based on recent experience.
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 - 16 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 2026 for three-year terms.	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 9.3% net return on investments for the period that ended June 30, 2024, which exceeds the benchmark of 6.8%. The FY 2027 required UAL payment to CalPERS is \$1.05M. No funding is being proposed to set aside in the 115 Trust for pensions in the budget year.
Services	Includes legal fees, service repair, promotions, software subscriptions, and on-call planning contracts.	The budget projects an increase in these expenses as compared to prior year actuals in line with current inflation rates.
Materials and Supplies	The largest expense in this category is fuel.	The current fuel market is extraordinarily volatile at this time due to international conflicts. A large increase in fuel costs has been budgeted due to this volatility.
Utilities	Includes telephone, gas, electricity and water expenses for the facilities	Projected to remain steady at this time.

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 increase to taxes and fees based on current expenditure trends.
Miscellaneous	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 (Fixed Route)	The Authority's contribution to the Automated Driving Systems (ADS) demonstration project was classified as a fixed route purchased transportation expense in FY 2026.	The ADS project ended at the end of the 2025 calendar year.
Purchased Transportation (Paratransit)	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. Purchased transportation costs to operate the Alamo Creek shuttle fall under the paratransit contract.	Paratransit demand has leveled off as compared to the prior year, and efforts to increase productivity have resulted in a stabilization of this expense in the current fiscal year. The budget year assumes modest ridership growth and contractual rate increases.
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 2027 capital budget includes several facility and vehicle maintenance and modernization projects. Major project additions include in ground hydraulic lift replacements, bus wash overhaul, replacement of building roofs, an automated fuel system upgrade, and on-board technology improvements. These projects are expected to take place over the next few years and will be funded with TDA capital funds.

Financial Implications:

Adoption of the draft FY 2027 budget will establish expenditure authority of \$59.3 million in operating expenses and \$3.2 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, 2027.

Recommendation:

Staff recommends the Committee review and provide comment on the FY 2027 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 2027 Draft Proposed Operating and Capital Budget.

Attachments:

Attachment 1: FY 2027 Draft Proposed Operating and Capital Budget

**County Connection
FY 2027 Draft Budget
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**County Connection
FY 2027 Draft Budget
BUDGET SUMMARY**

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Fixed Route Operations	\$ 39,690,896	\$ 43,929,292	\$ 42,998,016	\$ 46,160,000	5.1%
Paratransit Operations	11,905,224	13,193,477	12,857,491	13,887,700	5.3%
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Total Revenue	61,537,520	70,714,169	69,446,907	63,230,200	-10.6%
Expenditures:					
Fixed Route Operations	38,159,521	43,479,292	41,890,766	45,460,000	4.6%
Paratransit Operations	11,905,224	13,193,477	12,857,491	13,887,700	5.3%
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Net Change in Fund Balance	\$ 1,531,375	\$ 450,000	\$ 1,107,250	\$ 700,000	

**County Connection
FY 2027 Draft Budget
OPERATING REVENUES**

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Proposed Budget	% Change from FY 2026 Budget
FIXED ROUTE					
Fare Revenue	\$ 2,991,881	\$ 2,941,593	\$ 3,064,417	\$ 3,182,200	8.2%
Special Service Revenue	798,401	710,491	655,000	513,000	-27.8%
Total Fare Revenue	3,790,282	3,652,084	3,719,417	3,695,200	1.2%
Federal Operating Funds	166,604	285,303	163,000	98,000	-65.7%
State Transit Assistance	6,690,946	5,728,438	5,728,000	5,175,000	-9.7%
BART Feeder Funds	820,003	802,469	802,000	-	-100.0%
Other State Grants	371,460	361,767	385,342	1,178,000	225.6%
TDA Article 4.0	19,614,755	26,271,231	24,635,007	28,915,800	10.1%
Measure J Sales Tax	6,353,000	6,353,000	6,353,000	6,353,000	0.0%
Total Federal-State-Local Revenue	34,016,768	39,802,208	38,066,349	41,719,800	4.8%
Advertising Income	279,312	200,000	203,250	200,000	0.0%
Investment and Misc Income	1,604,534	275,000	1,009,000	545,000	98.2%
Total Other Revenue	1,883,846	475,000	1,212,250	745,000	56.8%
TOTAL FIXED ROUTE REVENUE	39,690,896	43,929,292	42,998,016	46,160,000	5.1%
PARATRANSIT					
Fare Revenue	580,967	532,000	535,000	546,000	2.6%
Special Service Revenue	221,302	221,300	227,000	228,000	3.0%
Total Fare Revenue	802,269	753,300	762,000	774,000	2.7%
Federal Operating	1,590,376	1,664,495	1,643,000	1,512,000	-9.2%
State Transit Assistance	1,036,880	1,000,000	1,000,000	1,000,000	0.0%
TDA Article 4.0	2,148,035	3,101,335	2,576,491	3,198,700	3.1%
TDA Article 4.5	1,079,292	1,077,864	1,087,000	1,396,000	29.5%
Measure J Sales Tax	2,619,266	2,627,938	2,547,000	2,555,000	-2.8%
Other Local Grants and Charges	239,981	248,505	245,000	250,000	0.6%
Total Federal-State-Local Revenue	8,713,830	9,720,137	9,098,491	9,911,700	2.0%
Subtotal Paratransit Revenue	9,516,099	10,473,437	9,860,491	10,685,700	2.0%
Paratransit Partners					
Fare revenue - LAVTA ADA	29,348	30,000	32,000	32,000	6.7%
Operating revenue - LAVTA ADA	1,743,964	1,982,151	1,809,000	1,989,000	0.3%
Fare revenue - One Seat	36,056	39,000	49,000	49,000	25.6%
Operating revenue - One Seat	574,025	663,889	1,097,000	1,122,000	69.0%
Operating revenue - Go San Ramon	5,732	5,000	10,000	10,000	100.0%
Subtotal Partner Revenue	2,389,125	2,720,040	2,997,000	3,202,000	17.7%
TOTAL PARATRANSIT REVENUE	11,905,224	13,193,477	12,857,491	13,887,700	5.3%
TOTAL REVENUE	\$ 51,596,120	\$ 57,122,769	\$ 55,855,507	\$ 60,047,700	5.1%

County Connection
FY 2027 Draft Budget
OPERATING EXPENDITURES

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Proposed Budget	% Change from FY 2026 Budget
FIXED ROUTE					
Wages	\$ 16,646,563	\$ 17,956,414	\$ 16,933,620	\$ 18,628,000	3.7%
Fringe Benefits	12,987,371	14,255,077	14,793,146	15,191,500	6.6%
Total Wages & Benefits	29,633,934	32,211,491	31,726,766	33,819,500	5.0%
Services	2,558,940	3,916,434	3,164,600	3,529,100	-9.9%
Materials & Supplies	3,190,925	3,621,150	3,934,400	4,356,900	20.3%
Utilities	441,873	450,150	449,000	456,000	1.3%
Casualty and Liability	1,407,007	1,533,195	1,600,000	1,920,000	25.2%
Taxes and Fees	364,931	390,372	389,000	401,000	2.7%
Leases and Rentals	84,195	75,000	100,000	75,000	0.0%
Miscellaneous	258,117	381,500	347,000	402,500	5.5%
Purchased Transportation	219,599	400,000	180,000	-	-100.0%
Total Other Exp (non-wages)	8,525,587	10,767,801	10,164,000	11,140,500	3.5%
Contingency	-	500,000	-	500,000	
TOTAL FIXED ROUTE EXPENSES	38,159,521	43,479,292	41,890,766	45,460,000	4.6%
PARATRANSIT					
Wages	\$ 315,758	\$ 319,126	\$ 354,604	\$ 372,000	16.6%
Fringe Benefits	220,592	259,595	257,287	283,000	9.0%
Total Wages & Benefits	536,350	578,721	611,891	655,000	13.2%
Services	144,079	218,000	174,000	199,000	-8.7%
Materials & Supplies	6,215	4,000	4,500	4,500	12.5%
Utilities	61,466	66,000	65,000	66,000	0.0%
Casualty and Liability	16,582	20,998	22,000	26,000	23.8%
Miscellaneous	3,216	10,000	6,000	10,000	0.0%
Purchased Transportation	8,748,191	9,575,718	8,977,100	9,725,200	1.6%
Total Other Exp (non-wages)	8,979,749	9,894,716	9,248,600	10,030,700	1.4%
Subtotal Paratransit Expenses	9,516,099	10,473,437	9,860,491	10,685,700	2.0%
Paratransit Partners					
Purchased Transp - for partners	2,389,125	2,720,040	2,997,000	3,202,000	17.7%
Subtotal Partner Expense	2,389,125	2,720,040	2,997,000	3,202,000	17.7%
TOTAL PARATRANSIT EXPENSES	11,905,224	13,193,477	12,857,491	13,887,700	5.3%
TOTAL EXPENSES	\$ 50,064,745	\$ 56,672,769	\$ 54,748,257	\$ 59,347,700	4.7%

**County Connection
FY 2027 Draft Budget
CAPITAL PROGRAM**

Capital Category	Funding Source	
	MTC	
	TDA	Total
Non Revenue Fleet	\$ 70,000	\$ 70,000
Facility Maintenance and Modernization	1,700,000	\$ 1,700,000
Street Amenities	50,000	\$ 50,000
Information Technology	150,000	\$ 150,000
Maintenance Equipment & Tools	200,000	\$ 200,000
Office Furniture and Equipment	25,000	\$ 25,000
Bus Equipment	987,500	\$ 987,500
Total	\$ 3,182,500	\$ 3,182,500

**County Connection
FY 2027 Draft Budget
OPERATING EXPENSE DETAIL**

Account Description	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Proposed Budget
FIXED ROUTE				
Wages				
Wages - Regular _Admin	770,825	829,269	714,024	860,284
Wages - Regular _Bldg Maint	499,723	531,164	488,629	551,030
Wages - Regular _Board	18,300	18,674	18,481	19,372
Wages - Regular _Cust Svc	424,342	441,696	408,828	458,216
Wages - Regular _Finance	564,419	589,070	556,765	611,102
Wages - Regular _Hum Res	267,112	256,406	331,288	265,996
Wages - Regular _Info Tech	343,284	361,027	353,776	374,530
Wages - Regular _Mech	1,224,216	1,253,297	1,198,179	1,300,171
Wages - Regular _OP-FT	8,763,918	10,367,085	9,098,625	10,754,825
Wages - Regular _Plan/Mktg	603,543	609,113	627,698	631,894
Wages - Regular _Proc/Inv	243,042	258,990	210,009	268,676
Wages - Regular _Sched	117,975	108,564	0	112,624
Wages - Regular _Sfty & Train	80,897	41,958	136,689	43,527
Wages - Regular _Svc Work	563,280	615,676	562,516	638,703
Wages - Regular _Transp	1,282,000	1,322,957	1,380,142	1,372,437
Wages - Regular _Veh Maint Adm	385,429	351,468	323,150	364,613
Wages - Overtime _Mech	37,605	0	28,560	0
Wages - Overtime _OP-FT	435,158	0	472,123	0
Wages - Overtime _Plan/Mktg	1,891	0	795	0
Wages - Overtime _Proc/Inv	1,595	0	56	0
Wages - Overtime _Svc Work	13,113	0	4,617	0
Wages - Overtime _Transp	4,896	0	18,670	0
Wages Total	16,646,563	17,956,414	16,933,620	18,628,000
Fringe Benefits				
Vacation _Admin	76,839	67,026	62,730	71,603
Vacation _Bldg Maint	36,493	32,753	38,135	34,990
Vacation _Cust Svc	40,687	35,633	33,528	38,066
Vacation _Finance	46,531	37,867	48,077	40,453
Vacation _Hum Res	20,656	17,734	16,969	18,945
Vacation _Info Tech	31,045	26,144	29,287	27,929
Vacation _Mech	82,239	75,038	80,726	80,162
Vacation _OP-FT	555,142	567,161	567,401	605,891
Vacation _Plan/Mktg	42,329	36,637	45,596	39,139
Vacation _Proc/Inv	20,462	18,958	15,305	20,253
Vacation _Sched	8,212	8,718	0	9,313
Vacation _Sfty & Train	6,685	3,625	8,904	3,873
Vacation _Svc Work	28,808	27,412	30,684	29,284

Account Description	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Proposed Budget
Vacation _Transp	67,830	1,520	0	1,624
Vacation _Veh Maint Adm	33,927	29,071	22,485	31,056
Sick _Admin	45,270	20,157	22,116	21,533
Sick _Bldg Maint	20,150	14,375	19,094	15,357
Sick _Cust Svc	28,152	31,742	21,556	33,910
Sick _Finance	25,363	22,460	19,546	23,994
Sick _Hum Res	12,301	15,256	8,740	16,298
Sick _Info Tech	9,557	2,489	8,930	2,659
Sick _Mech	70,352	49,968	59,675	53,380
Sick _OP-FT	464,517	280,398	366,442	299,546
Sick _Plan/Mktg	22,317	23,027	27,040	24,599
Sick _Proc/Inv	11,275	8,474	5,764	9,053
Sick _Sched	3,393	3,728	0	3,983
Sick _Sfty & Train	5,813	912	8,639	974
Sick _Svc Work	33,844	17,286	16,748	18,466
Sick _Transp	72,578	33,662	84,522	35,961
Sick _Veh Maint Adm	14,756	10,778	7,294	11,514
Holiday _Admin	22,089	27,254	20,052	29,115
Holiday _Bldg Maint	13,601	15,513	16,117	16,572
Holiday _Cust Svc	11,482	12,780	12,846	13,653
Holiday _Finance	14,770	16,319	18,438	17,433
Holiday _Hum Res	6,084	5,739	10,601	6,131
Holiday _Info Tech	8,127	7,988	11,333	8,533
Holiday _Mech	31,387	32,344	38,419	34,553
Holiday _OP-FT	209,748	242,383	259,012	258,935
Holiday _Plan/Mktg	14,208	13,511	21,016	14,434
Holiday _Proc/Inv	5,566	5,005	5,241	5,347
Holiday _Sched	2,303	2,263	0	2,418
Holiday _Sfty & Train	2,076	912	4,724	974
Holiday _Svc Work	13,411	16,086	16,963	17,184
Holiday _Transp	34,409	36,532	45,280	39,027
Holiday _Veh Maint Adm	10,205	10,921	11,281	11,667
Floating Holiday _Admin	19,429	705	39,089	753
Floating Holiday _Bldg Maint	18,565	8,557	33,176	9,141
Floating Holiday _Cust Svc	15,348	7,641	24,677	8,163
Floating Holiday _Finance	16,918	4,811	39,467	5,140
Floating Holiday _Hum Res	9,640	2,146	21,482	2,293
Floating Holiday _Info Tech	14,587	12,314	15,904	13,155
Floating Holiday _Mech	32,422	33,087	84,874	35,346
Floating Holiday _OP-FT	344,850	168,979	546,587	180,518
Floating Holiday _Plan/Mktg	18,345	3,849	34,005	4,112
Floating Holiday _Proc/Inv	9,268	5,848	8,067	6,247
Floating Holiday _Sched	4,666	1,863	0	1,990
Floating Holiday _Sfty & Train	3,322	0	3,703	0
Floating Holiday _Svc Work	12,303	13,424	39,157	14,341

Account Description	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Proposed Budget
Floating Holiday _Transp	54,602	32,913	91,617	35,161
Floating Holiday _Veh Maint Adm	11,717	2,803	19,184	2,994
Other Paid Absence _OP-FT	9,075	9,887	390	10,562
Other Paid Absence _Transp	81,791	84,703	68,170	90,487
Medicare Expense _Admin	9,709	10,339	9,487	11,045
Medicare Expense _Bldg Maint	8,365	8,551	7,938	9,135
Medicare Expense _Board	1,400	1,428	1,391	1,526
Medicare Expense _Cust Svc	7,057	7,395	7,003	7,900
Medicare Expense _Finance	9,378	9,972	9,502	10,653
Medicare Expense _Hum Res	4,664	4,499	5,581	4,806
Medicare Expense _Info Tech	5,622	5,875	5,655	6,276
Medicare Expense _Mech	19,393	19,483	19,299	20,813
Medicare Expense _OP-FT	144,331	151,697	147,541	162,056
Medicare Expense _Plan/Mktg	9,638	9,640	10,403	10,298
Medicare Expense _Proc/Inv	4,065	4,146	3,773	4,429
Medicare Expense _Sched	2,145	1,626	0	1,737
Medicare Expense _Sfty & Train	1,289	635	2,189	678
Medicare Expense _Svc Work	9,443	9,933	9,066	10,611
Medicare Expense _Transp	21,810	21,689	22,875	23,170
Medicare Expense _Veh Maint Adm	6,294	5,774	5,013	6,168
SUI Expense _Admin	448	877	485	937
SUI Expense _Bldg Maint	784	692	970	739
SUI Expense _Board	85	53	136	57
SUI Expense _Cust Svc	672	637	948	680
SUI Expense _Finance	560	787	808	841
SUI Expense _Hum Res	551	442	821	472
SUI Expense _Info Tech	336	518	485	553
SUI Expense _Mech	1,821	2,059	2,502	2,200
SUI Expense _OP-FT	17,628	15,613	25,739	16,679
SUI Expense _Plan/Mktg	817	1,158	1,084	1,237
SUI Expense _Proc/Inv	336	393	343	420
SUI Expense _Sched	112	143	0	153
SUI Expense _Sfty & Train	112	138	257	147
SUI Expense _Svc Work	1,319	688	1,675	735
SUI Expense _Transp	1,792	2,399	2,586	2,563
SUI Expense _Veh Maint Adm	470	582	547	622
PERS _Admin	183,661	185,345	187,411	198,002
PERS _Bldg Maint	102,546	103,411	98,392	110,473
PERS _Board	0	0	3,441	0
PERS _Cust Svc	76,808	77,498	72,586	82,790
PERS _Finance	104,471	105,035	105,929	112,208
PERS _Hum Res	47,964	48,353	55,502	51,655
PERS _Info Tech	54,897	54,987	63,463	58,742
PERS _Mech	223,279	225,369	219,278	240,759
PERS _OP-FT	1,504,264	1,597,184	1,475,873	1,706,252

Account Description	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Proposed Budget
PERS_Plan/Mktg	145,371	147,021	127,992	157,061
PERS_Proc/Inv	40,301	40,574	45,881	43,345
PERS_Sched	26,887	27,387	21,031	29,257
PERS_Sfty & Train	11,611	11,148	12,540	11,909
PERS_Svc Work	108,175	109,019	107,830	116,464
PERS_Transp	282,538	289,022	285,891	308,759
PERS_Veh Maint Adm	88,713	89,489	68,370	95,600
GM Retirement_Admin	5,325	0	30,275	0
GM Retirement_Gen Admin	13,846	19,570	0	20,906
Exec Retirement_Admin	10,054	0	15,109	0
Exec Retirement_Finance	4,825	0	7,975	0
Medical Insurance_Admin	327,661	536,677	40,514	573,325
Medical Insurance_Bldg Maint	45,524	61,881	69,253	66,107
Medical Insurance_Cust Svc	35,978	47,555	46,448	50,802
Medical Insurance_Finance	21,266	25,519	38,105	27,262
Medical Insurance_Gen Admin	0	0	4,151	0
Medical Insurance_Hum Res	3,293	26,248	8,264	28,040
Medical Insurance_Info Tech	20,890	26,248	32,977	28,040
Medical Insurance_Mech	353,068	419,684	401,159	448,343
Medical Insurance_OP-FT	539,869	880,757	1,063,127	940,902
Medical Insurance_Plan/Mktg	34,654	42,618	55,176	45,528
Medical Insurance_Proc/Inv	21,708	29,153	27,413	31,144
Medical Insurance_Retirees	0	0	374,453	0
Medical Insurance_Sched	6,767	8,498	876	9,078
Medical Insurance_Sfty & Train	18,459	21,970	19,611	23,470
Medical Insurance_Svc Work	326,070	419,018	308,681	447,632
Medical Insurance_Transp	85,172	120,312	125,220	128,528
Medical Insurance_Veh Maint Adm	26,218	35,212	53,561	37,617
Cafeteria Plan_Admin	53,632	79,246	31,684	84,658
Cafeteria Plan_Bldg Maint	76,942	96,865	55,753	103,480
Cafeteria Plan_Cust Svc	76,031	94,282	45,611	100,720
Cafeteria Plan_Finance	48,044	57,194	34,728	61,100
Cafeteria Plan_Hum Res	3,647	0	5,855	0
Cafeteria Plan_Info Tech	35,682	41,304	26,384	44,125
Cafeteria Plan_OP-FT	1,542,600	1,875,156	1,108,475	2,003,206
Cafeteria Plan_Plan/Mktg	68,614	80,564	49,097	86,066
Cafeteria Plan_Proc/Inv	37,156	44,187	26,880	47,204
Cafeteria Plan_Sched	13,791	15,611	0	16,677
Cafeteria Plan_Sfty & Train	15,846	10,172	17,794	10,867
Cafeteria Plan_Transp	188,274	218,193	143,826	233,093
Cafeteria Plan_Veh Maint	0	0	476	0
Cafeteria Plan_Veh Maint Adm	46,557	49,859	34,075	53,264
OPEB_Admin	0	0	0	0
OPEB_Gen Admin	291,494	375,000	541,097	400,608
Dental_Admin	5,786	7,594	5,285	8,113

Account Description	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Proposed Budget
Dental _Bldg Maint	16,148	21,801	14,246	23,290
Dental _Cust Svc	8,800	11,550	6,427	12,339
Dental _Disp & Sup	24,401	33,012	26,759	35,266
Dental _Finance	7,358	9,584	7,222	10,238
Dental _Hum Res	3,961	4,544	4,443	4,854
Dental _Info Tech	4,400	5,775	4,285	6,169
Dental _OP-FT	165,983	193,864	181,863	207,102
Dental _OP-PT	483	635	1,117	678
Dental _Para Adm	2,215	0	4,316	0
Dental _Plan/Mktg	7,010	8,949	7,355	9,560
Dental _Proc/Inv	4,613	6,053	3,910	6,466
Dental _Sched	22,254	56,598	0	60,463
Dental _Sfty & Train	2,306	3,027	2,247	3,234
Dental _Transp	7,399	8,802	6,865	9,403
Dental _Veh Maint Adm	5,108	6,704	6,011	7,162
Life _Admin	5,279	6,930	4,933	7,403
Life _Bldg Maint	4,943	6,489	5,034	6,932
Life _Cust Svc	3,700	4,856	3,857	5,188
Life _Finance	4,800	6,300	5,144	6,730
Life _Hum Res	2,531	3,213	3,071	3,432
Life _Info Tech	2,922	3,835	3,332	4,097
Life _OP-FT	73,748	80,840	69,357	86,360
Life _Plan/Mktg	5,248	6,723	6,245	7,182
Life _Proc/Inv	1,658	2,176	1,586	2,325
Life _Sched	835	1,095	0	1,170
Life _Sfty & Train	840	1,103	906	1,178
Life _Svc Work	-35	2,008	0	2,145
Life _Transp	10,870	14,270	10,023	15,244
Life _Veh Maint Adm	3,561	2,727	2,984	2,913
Workers Compensation _Admin	68,228	79,200	114,280	84,608
Workers Compensation _Bldg Maint	40,894	47,470	68,496	50,712
Workers Compensation _Cust Svc	35,137	40,788	58,854	43,573
Workers Compensation _Finance	46,893	54,434	78,544	58,151
Workers Compensation _Hum Res	31,243	36,268	52,332	38,745
Workers Compensation _Info Tech	27,832	32,308	46,618	34,514
Workers Compensation _Mech	119,128	138,286	199,536	147,729
Workers Compensation _OP-FT	1,065,420	1,236,758	1,784,549	1,321,213
Workers Compensation _Plan/Mktg	49,266	57,189	82,519	61,094
Workers Compensation _Proc/Inv	25,613	29,733	42,902	31,763
Workers Compensation _Sched	7,932	9,208	13,286	9,837
Workers Compensation _Sfty & Train	7,988	9,273	13,380	9,906
Workers Compensation _Svc Work	51,569	59,863	86,378	63,951
Workers Compensation _Transp	119,612	138,848	200,347	148,330
Workers Compensation _Veh Maint Adm	32,778	38,049	54,902	40,647
Uniforms _OP-FT	18,367	55,000	0	0

Account Description	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Proposed Budget
Uniforms _Veh Maint	34,497	42,000	34,000	38,000
Uniforms _Veh Ops	19,864	0	55,000	55,000
DOT Exams _Gen Admin	0	0	0	1,000
DOT Exams _OP-FT	7,955	15,000	10,000	7,000
DOT Exams _Svc Work	250	0	0	7,000
DOT Exams _Veh Ops	-1,789	0	0	0
EAP _Gen Admin	5,621	15,000	6,000	7,500
Mechanics Tool Allowance _Veh Maint	9,094	20,000	10,000	15,000
Mechanics Tool Allowance_Mech	774	0	0	0
Employee Wellness Program _Admin	-314	968	0	0
Employee Wellness Program _Bldg Maint	-664	1,751	0	0
Employee Wellness Program _Cust Svc	-594	1,802	0	0
Employee Wellness Program _Finance	-270	722	0	0
Employee Wellness Program _Gen Admin	42,024	0	25,000	25,000
Employee Wellness Program _Hum Res	-96	297	0	0
Employee Wellness Program _Mech	-965	2,708	0	0
Employee Wellness Program _OP-FT	-7,131	18,223	0	0
Employee Wellness Program _Svc Work	-811	2,171	0	0
Employee Wellness Program _Transp	-846	2,093	0	0
Employee Wellness Program _Veh Maint Adm	-342	1,265	0	0
Substance Abuse Program _Gen Admin	17,363	19,000	19,000	19,000
Fringe Benefits Total	12,987,371	14,255,077	14,793,146	15,191,500
Services				
Agency Fees/Public Info _Gen Admin	50	50	100	100
Auditor Fees _Gen Admin	57,612	63,000	63,000	67,000
Bank Service Charge _Gen Admin	877	3,000	2,000	2,000
Bid/Hearing Notices _Gen Admin	5,821	5,000	5,000	5,000
Clipper Fees _Finance	63,099	0	0	0
Clipper Fees _Gen Admin	0	120,000	100,000	130,000
Commuter Ck Processing Fee _Gen Admin	65	100	0	0
Financial Services _Gen Admin	23,005	38,000	20,000	30,000
Legal Fees _Gen Admin	314,364	500,000	510,000	400,000
Lobbyist _Gen Admin	44,000	72,000	72,000	72,000
Management Services _Gen Admin	25,283	100,000	25,000	100,000
Payroll Services _Gen Admin	115,034	110,000	111,000	115,000
PERS File Upload Expense _Gen Admin	8,863	12,000	9,000	10,000
HR Background Checks _Gen Admin	11,425	10,000	25,000	10,000
Recruitment _Gen Admin	2,136	10,000	5,000	10,000
Temporary Help _Fac Maint	6,292	0	2,500	3,000
Temporary Help _Gen Admin	0	25,000	5,000	25,000
UI Cost Control Services _Gen Admin	3,062	5,000	5,000	5,000
IT Contracts _Bldg Maint	0	0	1,000	1,000
IT Contracts _Gen Admin	472,501	500,000	520,000	582,000
IT Contracts_Info Tech	1,484	0	0	0
IT Supplies/Replacement _Gen Admin	6,843	30,000	30,000	40,000

Account Description	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Proposed Budget
Radio Maintenance Service _Veh Ops	0	12,000	12,000	12,000
Bldg Maint Services _Fac Maint	91,201	120,000	89,000	120,000
CleverDevice-MaintenanceService_Veh Ops	136,559	313,950	266,000	300,000
CleverDevice-MaintenanceService_Veh Ops _SB1	149,693	0	0	0
Contract Service Cleaning_Gen Admin	0	3,600	2,000	4,000
Emission Control Expense_Veh Maint	38,457	85,000	5,000	85,000
Fire Monitoring_Gen Admin	13,848	10,000	5,000	10,000
Freight In/Out_Gen Admin	5,971	0	11,000	11,000
Freight In/Out_Veh Maint	3,029	12,650	2,000	2,000
Hazardous Waste Handling_Veh Maint	76,954	115,000	90,000	95,000
Landscape Services_Fac Maint	67,606	95,000	71,000	80,000
Office Equip Maint Service_Fac Maint	7,250	25,000	12,000	20,000
Office Equip Maint Service_Gen Admin	13,089	0	1,000	1,000
Security Services_Gen Admin	128,832	135,000	145,000	150,000
Support Veh Maintenance Exp_Veh Maint	14,569	18,000	24,000	25,000
SVR, Body_Veh Maint	193,894	140,000	200,000	200,000
SVR, Diffs/Radiators_Veh Maint	0	27,000	13,000	27,000
SVR, Engine_Veh Maint	436	150,000	40,000	90,000
SVR, Mach/Hydr/Tow_Veh Maint	7,931	15,000	9,000	15,000
SVR, Trans_Veh Maint	9,897	50,600	24,000	51,000
SVR, Upholstry/Glass_Veh Maint	0	14,000	7,000	14,000
SVR-Electric Bus Repair_Veh Maint	25,815	90,000	45,000	90,000
Waste Removal_Fac Maint	29,155	26,000	32,000	35,000
Other Services _Gen Admin	14,404	30,000	15,000	30,000
Mobility Services _Gen Admin	17,354	25,000	10,000	15,000
Planning Studies _Gen Admin _OBAG2 TPI	166,604	0	159,000	0
Planning Studies _Gen Admin_TRANSIT CORRIDOR	21,586	359,484	15,000	0
Promotions_Gen Admin	268	0	0	0
Promotions_Bus	94,496	155,000	155,000	155,000
Schedules/Graphics	67,755	60,000	60,000	60,000
Schedules/Graphics_Veh Ops (delete)	0	6,000	0	0
Service Development_Gen Admin	0	150,000	100,000	150,000
In-Service Monitoring_Gen Admin	0	5,000	5,000	5,000
Other Services_Gen Admin	471	0	0	0
Telematics Expense_Veh Maint	0	65,000	30,000	70,000
Services Total	2,558,940	3,916,434	3,164,600	3,529,100
Materials and Supplies				
Diesel Fuel_Veh Ops	1,632,960	1,950,000	2,200,000	2,500,000
Gasoline_Veh Maint	17,624	30,000	30,000	40,000
Oil & Lubricants_Veh Ops	152,529	116,000	127,000	130,000
Electric Trolley PG&E Utility_Veh Ops	47,377	90,000	55,000	90,000
Tires - NONRevenue Vehicles_Veh Maint	0	0	2,000	2,000
Tires - Revenue Vehicles_Veh Ops	214,696	231,000	195,000	210,000
Office Supplies _Disp & Sup	181	3,000	0	0
Office Supplies _Fac Maint	9,532	4,500	10,000	10,000

Account Description	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Proposed Budget
Office Supplies _Veh Maint	17	25,000	3,000	3,000
Office Supplies_Admin	146	0	0	0
Office Supplies_General Admin	19,628	35,000	31,000	35,000
Office Supplies_Veh Maint Adm	36	0	0	0
Postage _Gen Admin	8,089	10,000	9,000	10,000
Safety Supply _Admin	191	0	0	0
Safety Supply _Gen Admin	562	0	0	0
Safety Supply _Sfty & Train	0	0	0	0
Safety Supply _Veh Ops	3,794	5,000	0	0
Tix, Pass, Transfers	60	1,500	1,500	2,000
Training Supplies _Veh Ops	473	5,000	0	0
Transport Supplies _Veh Ops	21,102	6,000	30,000	30,000
Office & IT Equipment _Gen Admin	10,827	50,000	25,000	50,000
Bldg Repair Supply _Bldg Maint	355	0	0	0
Bldg Repair Supply _Fac Maint	69,842	95,000	64,000	95,000
Coach Repair Parts _Veh Maint	743,217	718,750	890,000	900,000
CSS Antifreeze _Veh Maint	5,254	8,500	9,000	9,000
CSS Cleaning supplies _Veh Maint	26,565	16,000	29,000	30,000
CSS Gases _Veh Maint	14,562	10,000	8,000	10,000
CSS Safety supplies _Safety	737	0	0	0
CSS Safety supplies _Veh Maint	19,629	48,000	27,000	35,000
CSS Soaps _Veh Maint	5,390	8,000	4,000	5,000
Equipment/Garage Supply _Fac Maint	31	0	5,000	5,000
Equipment/Garage Supply _Veh Maint	102,122	39,000	46,000	40,000
Janitorial Supplies _Fac Maint	24,637	45,000	45,000	45,000
Janitorial Supplies _Gen Admin	16,921	0	0	0
Landscape Supply _Fac Maint	104	3,000	25,000	3,000
Obsolete Parts Write-Off _Veh Maint	10,489	50,000	50,000	50,000
Oil Analysis _Veh Maint	9,900	9,900	9,900	9,900
Shelter/Stop Supply _Fac Maint	1,346	8,000	4,000	8,000
Materials and Supplies Total	3,190,925	3,621,150	3,934,400	4,356,900
Utilities				
Cellular Phone _Gen Admin	65,355	72,000	72,000	72,000
Gas and Electric _Gen Admin	295,963	293,750	296,000	300,000
Phone_Gen Adm	38,024	40,000	40,000	40,000
Water_Gen Adm	42,531	44,400	41,000	44,000
Utilities Total	441,873	450,150	449,000	456,000
Casualty and Liability				
Liability Premiums _Gen Admin	850,311	1,047,831	1,050,000	1,260,000
Liability Premiums _Veh Maint	138,444	129,364	150,000	180,000
Property Premiums _Gen Admin	38,973	51,000	50,000	60,000
Other Premiums _Gen Admin	47,315	55,000	50,000	60,000
Liability Losses _Veh Maint	331,964	250,000	300,000	360,000
Casualty and Liability Total	1,407,007	1,533,195	1,600,000	1,920,000
Taxes and Fees				

Account Description	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Proposed Budget
Fuel Storage Tank Fee _Veh Ops	11,620	15,600	12,000	12,000
License/Registration _OP-FT	10	0	0	0
License/Registration _Veh Maint	891	0	0	0
License/Registration _Veh Ops	803	3,400	2,000	2,000
Property Tax _Gen Admin	11,977	14,372	18,000	18,000
Property Tax _Veh Maint	0	0	0	0
Sales Tax _Gen Admin	0	0	1,000	1,000
Sales Tax _Veh Maint	276,142	350,000	350,000	362,000
Sales Tax _Veh Ops	57,611	0	0	0
Use and Other Taxes _Fac Maint	0	0	0	0
Use and Other Taxes _Veh Ops	5,877	7,000	6,000	6,000
Taxes and Fees Total	364,931	390,372	389,000	401,000
Leases and Rentals				
Operating Lease - Radio Site	50,500	60,000	60,000	60,000
Capital Leases - Equipment Leases	8,967	15,000	40,000	15,000
Leases and Rentals Total	59,467	75,000	100,000	75,000
Reconciling Items				
Loss on sale or disposal of asset _Discr	24,728	0	0	0
Reconciling Items Total	24,728	0	0	0
Other Operating				
Business Expense _Gen Admin	10,711	11,000	11,000	12,000
Business Expense _Plan/Mktg	0	0	0	0
Business Expense _Veh Maint	0	2,000	1,000	2,000
Business Expense _Veh Ops	0	8,000	1,000	8,000
Business Expense_Admin	0	0	0	0
Business Expense_Finance	0	0	0	0
Employee Functions	51,726	45,000	50,000	85,000
Employee Recognition _Gen Admin	7,061	3,000	2,000	3,000
Employee Recognition _Plan/Mktg	419	1,000	1,000	1,000
Membership Dues-APTA _Gen Admin	35,500	40,000	40,000	40,000
Membership Dues-CTA _Gen Admin	7,998	17,000	17,000	17,000
Membership Dues-Other _Gen Admin	7,280	8,000	8,000	8,000
Training & Subscriptions _Disp & Sup	0	0	0	0
Training & Subscriptions _Finance	52	0	0	0
Training & Subscriptions _Gen Admin	14,591	25,000	25,000	25,000
Training & Subscriptions _Veh Maint	6,190	50,000	25,000	25,000
Training & Subscriptions _Veh Ops	0	25,000	25,000	25,000
Travel Expenses - Board _Gen Admin	14,774	25,000	25,000	25,000
Travel Expenses - Staff _Admin	8,864	0	0	0
Travel Expenses - Staff _Gen Admin	92,446	120,000	115,000	125,000
Travel Expenses - Staff _Veh Ops	505	0	0	0
Other Miscellaneous Expenses _Gen Admin	0	1,500	1,000	1,500
Other Operating Total	258,117	381,500	347,000	402,500
Purchased Transportation				
PT Contract _Veh Ops - AVO	219,599	400,000	180,000	0

Account Description	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Proposed Budget
Purchased Transportation Total	219,599	400,000	180,000	0
Contingency Expense				
Contingency Expense (budget only) _Admin	0	500,000	0	500,000
Contingency Expense Total	0	500,000	0	500,000
FIXED ROUTE Total	38,159,521	43,479,292	41,890,766	45,460,000
PARATRANSIT				
Wages				
Wages - Regular _Para Adm	315,758	319,126	354,604	372,000
Wages Total	315,758	319,126	354,604	372,000
Fringe Benefits				
Vacation _Para Adm	26,438	19,592	25,748	21,358
Sick _Para Adm	14,907	16,005	6,158	17,448
Holiday _Para Adm	8,503	10,521	11,094	11,470
Floating Holiday _Para Adm	12,984	6,157	21,028	6,712
Medicare Expense _Para Adm	5,098	5,253	5,459	5,727
SUI Expense _Para Adm	448	498	635	543
PERS _Para Adm	61,935	65,241	62,257	71,123
Medical Insurance _Para Adm	22,825	39,253	28,559	42,792
Cafeteria Plan _Para Adm	31,483	37,414	23,021	40,787
Dental _Para Adm	2,215	5,814	0	6,338
Life _Para Adm	3,266	4,287	3,039	4,674
Workers Compensation _Para Adm	30,490	49,560	70,289	54,028
Fringe Benefits Total	220,592	259,595	257,287	283,000
Services				
Agency Fees/Public Info _Gen Admin	730	1,000	1,000	1,000
Legal Fees _Gen Admin (Para)	41,073	40,000	36,000	45,000
IT Contracts _Gen Admin	1,428	0	11,000	7,000
IT Supplies/Replacement _Gen Admin	77	0	5,000	5,000
Radio Maintenance Service _Veh Maint	14,957	16,000	16,000	17,000
Software Maint Services _Gen Admin	61,429	71,000	73,000	73,000
Software Maint Services _Gen Admin _Other Arrang	16,046	20,000	0	0
Bldg Maint Services _Fac Maint	945	5,000	1,000	5,000
Waste Removal _Fac Maint	60	1,000	1,000	1,000
Promotions _Paratransit	1,749	15,000	10,000	15,000
Travel Training Services _Gen Admin _Meas J	21,631	59,000	10,000	20,000
Paratransit Services Other _Gen Admin	0	10,000	10,000	10,000
Services Total	160,125	238,000	174,000	199,000
Materials and Supplies				
Office Supplies _Gen Admin	66	2,000	2,000	2,000
Safety Supply _Veh Ops-PARA	0	0	1,000	1,000
Tix, Pass, Transfers _Veh Ops	423	2,000	1,500	1,500
Office & IT Equipment _Para Adm	5,348	0	0	0
Bldg Repair Supply _Fac Maint	378	0	0	0
Materials and Supplies Total	6,215	4,000	4,500	4,500
Utilities				

Account Description	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Proposed Budget
Cellular Phone _Gen Admin	28,636	30,000	30,000	30,000
Gas and Electric _Gen Admin	32,830	36,000	35,000	36,000
Utilities Total	61,466	66,000	65,000	66,000
Casualty and Liability				
Liability Premiums _Gen Admin	9,704	11,998	12,000	14,000
Property Premiums _Gen Admin	6,878	9,000	10,000	12,000
Casualty and Liability Total	16,582	20,998	22,000	26,000
Other Operating				
Training & Subscriptions _Gen Admin	0	10,000	1,000	5,000
Travel Expenses - Staff _Gen Admin (Para)	3,216	0	5,000	5,000
Other Operating Total	3,216	10,000	6,000	10,000
Purchased Transportation				
PT Contract _Alamo Creek	144,438	155,000	152,000	155,000
PT Contract _BART ADA	3,373	250,088	10,000	20,000
PT Contract _Choice in Aging	363,182	315,000	420,000	450,000
PT Contract _Go San Ramon	5,732	5,000	10,000	10,000
PT Contract _LAVTA ADA	1,750,709	1,992,151	1,810,000	2,000,000
PT Contract _LINK ADA	5,568,252	7,724,633	6,805,000	7,500,000
PT Contract _LINK ADA 5307 share	1,590,376	0	0	0
PT Contract _One Seat-LAVTA	48,309	61,346	113,000	120,000
PT Contract _One Seat-LINK	467,084	493,025	750,000	750,000
PT Contract _One Seat-TBA	0	0	0	0
PT Contract _One Seat-Tri Delta	498,382	576,264	910,000	920,000
PT Contract _One Seat-West Cat	34,722	43,354	47,000	50,000
PT Contract_LAVTA ADA IT Services	0	0	21,000	21,000
PT Fuel _BART ADA	285	415	100	200
PT Fuel _LAVTA ADA	6,557	0	10,000	0
PT Fuel _LINK ADA	579,382	611,440	792,000	800,000
PT Fuel _One Seat-LAVTA	3,528	3,010	9,000	10,000
PT Fuel _One Seat-LINK	31,819	26,117	48,000	50,000
PT Fuel _One Seat-Tri Delta	22,662	16,611	63,000	65,000
PT Fuel _One Seat-West Cat	2,478	2,304	4,000	6,000
PT Fuel_One Seat-TBA	0	0	0	0
Purchased Transportation Total	11,121,270	12,275,758	11,974,100	12,927,200
PARATRANSIT Total	11,905,224	13,193,477	12,857,491	13,887,700
Grand Total	50,064,745	56,672,769	54,748,257	59,347,700