County Connection

OPERATING & CAPITAL BUDGET

FY 26/27



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County Connection Overview

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

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

County Connection Service Profile

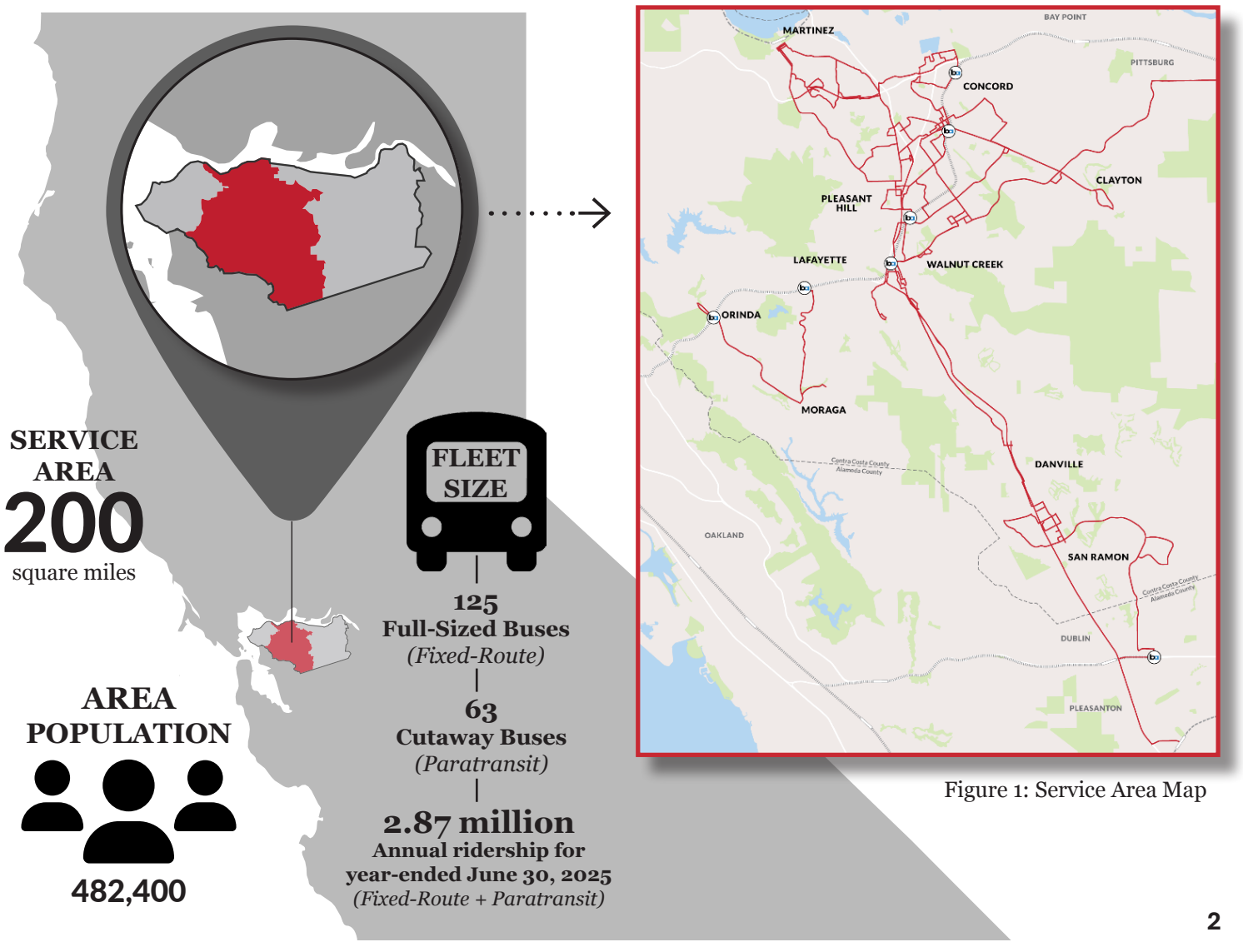


Figure 1: Service Area Map

Budget Summary

The FY 2027 Budget includes $59.3 million in operating expenses for fixed route and paratransit services, with corresponding revenues to offset these costs. An additional $3.2 million is budgeted in capital expenditures and associated revenues in the budget year.

County Connection's primary revenue source is Transportation Development Act (TDA) 4.0 funding through the Metropolitan Transportation Commission (MTC). The budget includes $33.9 million in TDA funding, which exceeds MTC's projected allocation of $24 million by is $9.9 million. This difference will be funded through the use of TDA reserves, including $3.2 million allocated to the capital program.

At the end of FY 2027, the Authority's combined Operating and Capital reserves are projected to be $38.5 million.

Table 1: Budget Summary

County Connection
FY 2027 Budget
BUDGET SUMMARY

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Budget	% Change from FY 2026 Budget
Revenue:					
Fixed Route Operations	$ 39,690,896	$ 43,929,292	$ 42,773,016	$ 46,139,925	5.0%
Paratransit Operations	11,905,224	13,193,477	12,857,491	13,884,200	5.2%
Capital	9,941,400	13,591,400	13,591,400	3,182,500	-76.6%
Total Revenue	**61,537,520**	**70,714,169**	**69,221,907**	**63,206,625**	**-10.6%**
Expenditures:					
Fixed Route Operations	38,159,521	43,479,292	41,665,766	45,439,925	4.5%
Paratransit Operations	11,905,224	13,193,477	12,857,491	13,884,200	5.2%
Capital	9,941,400	13,591,400	13,591,400	3,182,500	-76.6%
Total Expenditures	**60,006,145**	**70,264,169**	**68,114,657**	**62,506,625**	**-11.0%**
Net Change in Fund Balance	**$ 1,531,375**	**$ 450,000**	**$ 1,107,250**	**$ 700,000**	
Operating and Capital Reserve					
TDA Reserve Balance	49,081,517	41,512,566	43,662,078	33,794,932	
Discretionary Reserve Balance	2,915,529	3,365,529	4,022,779	4,722,779	
Total Operating and Capital Re	**$ 51,997,046**	**$ 44,878,095**	**$ 47,684,857**	**$ 38,517,711**	

Operating & Capital Reserve Balance

In April of 2024, the Board revised its Operating & Capital Reserve policy, introducing significant changes to a framework that had remained unchanged since its adoption in 1987. The revised policy allows discretionary revenues—such as advertising income and investment earnings—to be transferred into a reserve account maintained directly by County Connection, separate from TDA reserves held by MTC.

The discretionary reserve is projected to total approximately $4.0 million at the end of FY 2026. An additional $700,000 transfer is anticipated in FY 2027, increasing the balance to approximately $4.7 million. Expanding the definition of reserves to include discretionary revenues strengthens the Authority's financial position and enhances resilience to future uncertainties.

SB 63 Impacts

Senate Bill (SB) 63, the Connect Bay Area Act, authorizes a potential tax measure for the November 2026 ballot to support the long-term sustainability and improvement of transit across five Bay Area counties.

If the measure is not approved, transit agencies—including County Connection—will face significant financial and operational challenges. In April 2026, the Board adopted an Alternative Service Plan to address funding shortfalls. The plan, which would take effect in FY 2029, includes service reductions and agency-wide cost-containment measures.

Select cost-control measures are already incorporated into the FY 2027 budget, including a freeze on merit and step increases for non-represented staff, a freeze on the employee referral program, and reductions in travel expenditures.

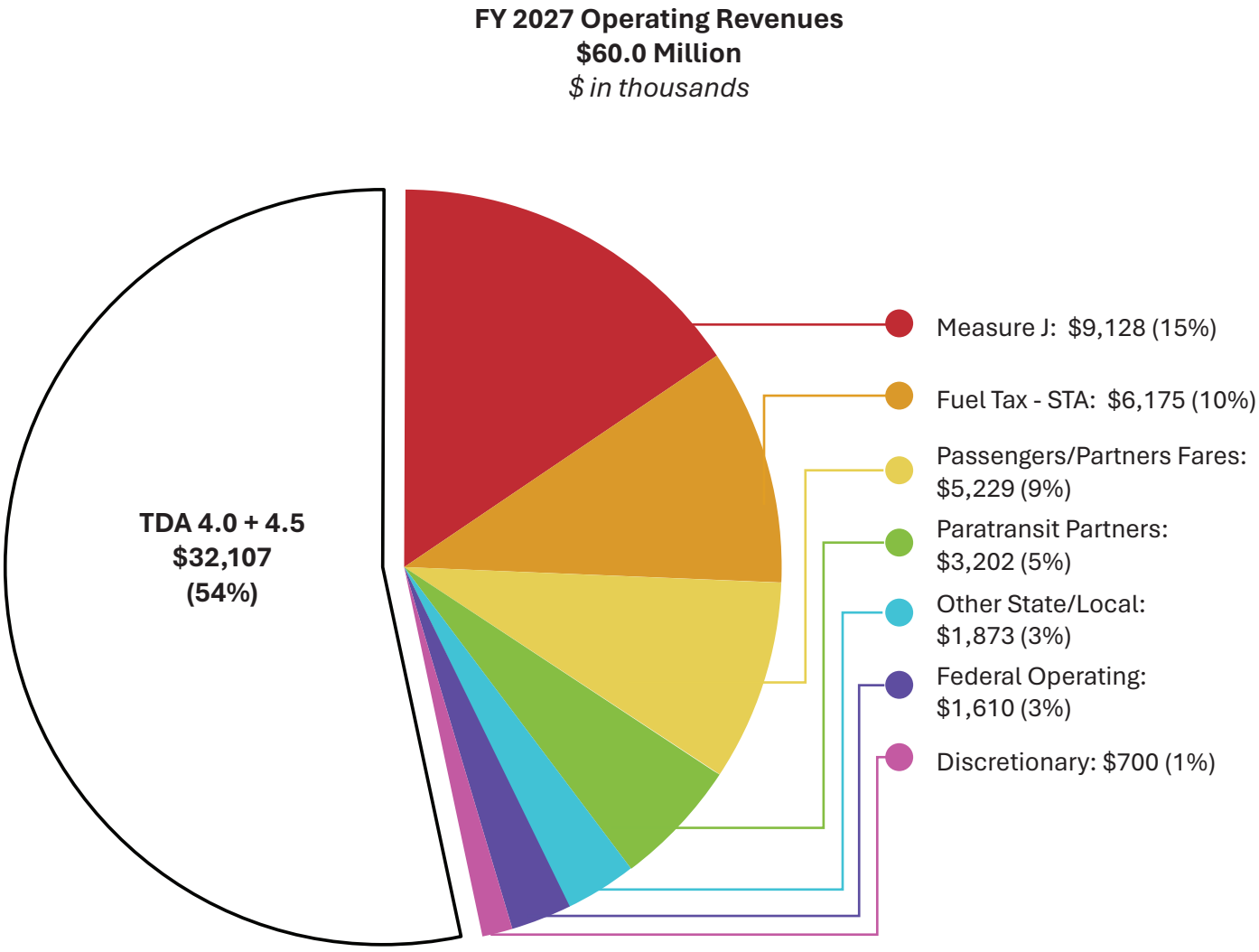
Operating Revenues

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

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

To develop revenue projections for the FY 2027 budget, staff referred to the Metropolitan Transportation Commission (MTC) revenue projections for STA, TDA and federal operating funds, used Contra Costa Transportation Authority (CCTA) estimates for Measure J, and applied conservative projections to passenger fares.

Chart 1: Operating Revenues



Fare Revenues

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

Fares

Fare revenues include payment collected from passengers and other organizations who provide funding to replace passenger fares. After a dramatic drop in fare collection during the pandemic, ridership and fares collected have rebounded, with an estimated $3.6 million to be collected in FY 2026. Ridership growth appears to have plateaued, so the budget anticipates fare collection to be flat in the budget year and 5-year forecast.

Special Services

Special services revenue represents agreements with various agencies such as BART (bus bridges), the City of Walnut Creek, St. Mary's, and others to provide transit services for agreed upon amounts. Revenues from agreements that were not renewed during the pandemic have been replaced by youth pass subsidies and increased bus bridge revenues, bringing increased stability to this revenue source. Additionally, a grant awarded by the Affordable Housing and Sustainable Communities (AHSC) in partnership with the City of Walnut Creek and Resources for Community Development (RCD) is increasing this revenue category by $760 thousand in the budget year.

Low Carbon Transit Operations Program (LCTOP)

The Low Carbon Transit Operations Program (LCTOP) provides cap-and-trade funding for transit to reduce greenhouse gas (GHG) emissions and improve mobility, with a priority on serving disadvantaged communities (DACs). The Board of Directors has approved the utilization of these funds on fare subsidies on routes serving the Monument Corridor. In FY 2027, $1.2 million in LCTOP fare subsidies will be recorded as Fares. The Board has also approved the utilization of these funds on service within DACs in the County Connection service area. In FY 2027, $300 thousand in LCTOP operating assistance will be recorded as Special Services revenue. Altogether, County Connection has been allocated $1.5 million in LCTOP funds in FY 2027, about $50 thousand less than FY 2026.

Federal Operating Funds

County Connection was awarded a grant from the Federal Highway Administration (FHWA) in the amount of $450 thousand for a transit corridors study. Approximately $352 thousand of these funds have been utilized through FY 2026, and the remaining $98 thousand is budgeted to FY 2027 federal operating revenue under fixed route services.

Federal funds are also made available to transit operators for ADA Paratransit operations under the Section 5307 Urbanized Area Formula Program. MTC is the designated recipient of FTA Section 5307 formula funds in the Concord urbanized area and determines the allocation of these funds among area operators. The most recent allocation of these funds from MTC indicated that County Connection will receive $1.5 million in FTA 5307 paratransit funds in the budget year.

State Transit Assistance (STA)

State Transit Assistance Funds (STA) funds are collected from the sales tax on diesel fuel. In FY 2018, Senate Bill 1 (SB1) increased the state gas tax to restore state transit funds back to historic levels. The State Controller's Office (SCO) follows a statutory allocation method to distribute funds to transit operators. In accordance with the statute, STA funding is split 50% based on (a) locally generated revenue expended on transit operations (revenue based) and 50% based on (b) the population of the County (population based).

In FY 2019, MTC converted the STA population-based funds from a formula-based allocation to a County Block Grant that is administered by the local County Transportation Agency (CTA), Contra Costa Transportation Authority (CCTA). Under the County Block Grant, 60% of block funds are guaranteed to small operators, including County Connection. The remaining 40% is subject to CCTA's process for allocation and is commonly referred to as "non-guaranteed". The non-guaranteed amount for FY 2027 is approximately $2 million. Changes to the allocation of these non-guaranteed funds could have a lasting impact on the ability of County Connection to provide services in the future.

A stronger than expected economy led to robust diesel consumption growth through the pandemic, and STA revenues reached an all-time high in FY 2023 with high diesel consumption and diesel prices. However, STA revenue collection has steadily decreased since that time. The current fund estimate from MTC projects that County Connection will receive $6.2 million in total STA funds in FY 2027, which is approximately $0.5 million less than was received in FY 2026.

BART Feeder Funds

A 1997 agreement between BART and four East Bay bus operators (County Connection, LAVTA, Tri-Delta, and WestCAT) established a funding mechanism for BART to support feeder bus operators using BART's STA Revenue-Based and TDA sales tax funds. Initial payment amounts were established by transition agreements, and subsequent payments over a 25+ year period were calculated based on changes to AB 1107 ½-cent sales tax revenues. Due to the critical budgetary issues faced by BART, discussions between BART, MTC, county transportation agencies, and the four East Bay bus operators regarding these funding arrangements took place over the past few years to partner with BART on temporary fiscal relief. These discussions resulted in temporary decreases to this revenue source in FY 2023 through FY 2026. BART has indicated that it will no longer provide this funding in FY 2027 and beyond. A loan from MTC to replace these funds in the budget year is discussed in the next section.

Other State Grants

Other State Grant revenue includes the Road Repair and Accountability Act, Senate Bill 1 (SB1) and bridge tolls collected under Regional Measures 2 and 3 (RM2/RM3).

SB1 provides annual funding to transit operators for eligible transit maintenance, rehabilitation, and capital projects. These funds are also commonly referred to as State of Good Repair (SGR) funds. The SCO usually releases funding allocations in September. The budget presumes that SGR funds will continue at the same level as FY 2026, approximately $160 thousand.

RM2 and RM3 are toll increases approved by Bay Area voters to help support transportation projects and transit services. County Connection utilizes these operating funds on express route services. Current MTC estimates indicate County Connection will receive $120 thousand in RM2 funds, which is about the same amount received for the past few years. However, MTC has increased the allocation of RM3 funds to County Connection in the budget year to $500 thousand, from $100 thousand in FY 2026.

Additionally, MTC has extended a one-time loan of RM3 funds to the Authority in the amount of $802 thousand in the budget year to offset the loss of BART Feeder Fund revenues. If SB 63 does not pass voter approval, repayment of these funds will not be required. If SB 63 does pass voter approval, repayment of the loan will be made from future RM3 allocations.

Transportation Development Act (TDA) Articles 4.0 and 4.5

TDA revenue is a ¼ cent state sales tax to finance transportation programs and projects. TDA revenue is not accrual based – it is based on actual cash receipts in the fiscal year. TDA Article 4.0 funding is utilized on both fixed-route and paratransit expenses, while TDA Article 4.5 funding is limited to usage on specialized transportation services only, such as paratransit.

Sales taxes in the region are projected to remain flat or slightly decrease in the budget year. The current MTC projections estimate that County Connection will be allocated $24 million in TDA 4.0 funding in FY 2027. Unused TDA revenue allocation is held by MTC and is available in future years. The budget includes the use of $30.7 million in TDA operating and $3.2 million in TDA capital funds, which is $9.9 million more than the MTC estimate of $24 million, with the difference drawing upon past reserves.

MTC estimates that County Connection will receive $1.4 million in TDA 4.5 revenue, which will be utilized solely on paratransit services.

Measure J – Contra Costa Transportation Authority (CCTA)

Measure J is a ½ cent sales tax in Contra Costa County administered by CCTA for transportation planning, projects, and programs. Measure J provides funding for fixed route and paratransit services to County Connection. CCTA projects that sales tax will increase by 2.5% in FY 2027 as compared to FY 2026, at roughly $120 million in Measure J revenue for the county. County Connection's share of this revenue is estimated to be $9.1 million, with $6.5 million in fixed route program revenue and $2.6 million in paratransit program revenue.

Advertising Revenue

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

Investment and Miscellaneous Income

County Connection's idle cash is held in an account with the State of California's Local Agency Investment Fund (LAIF). LAIF is a voluntary investment program created by California state statute in 1977 to provide local governments, special districts, and other eligible agencies with a safe, liquid, and yield-generating investment option. It is administered by the State Treasurer's Office and is part of the Pooled Money Investment Account (PMIA), which also includes the State's Surplus Money Investment Fund and the General Fund. Investment returns in recent years have outperformed estimates. The budget estimates that $700 thousand will be earned in investment income during the year.

Fees From Partner Agencies – LAVTA and One Seat

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





Table 2: Operating Revenues

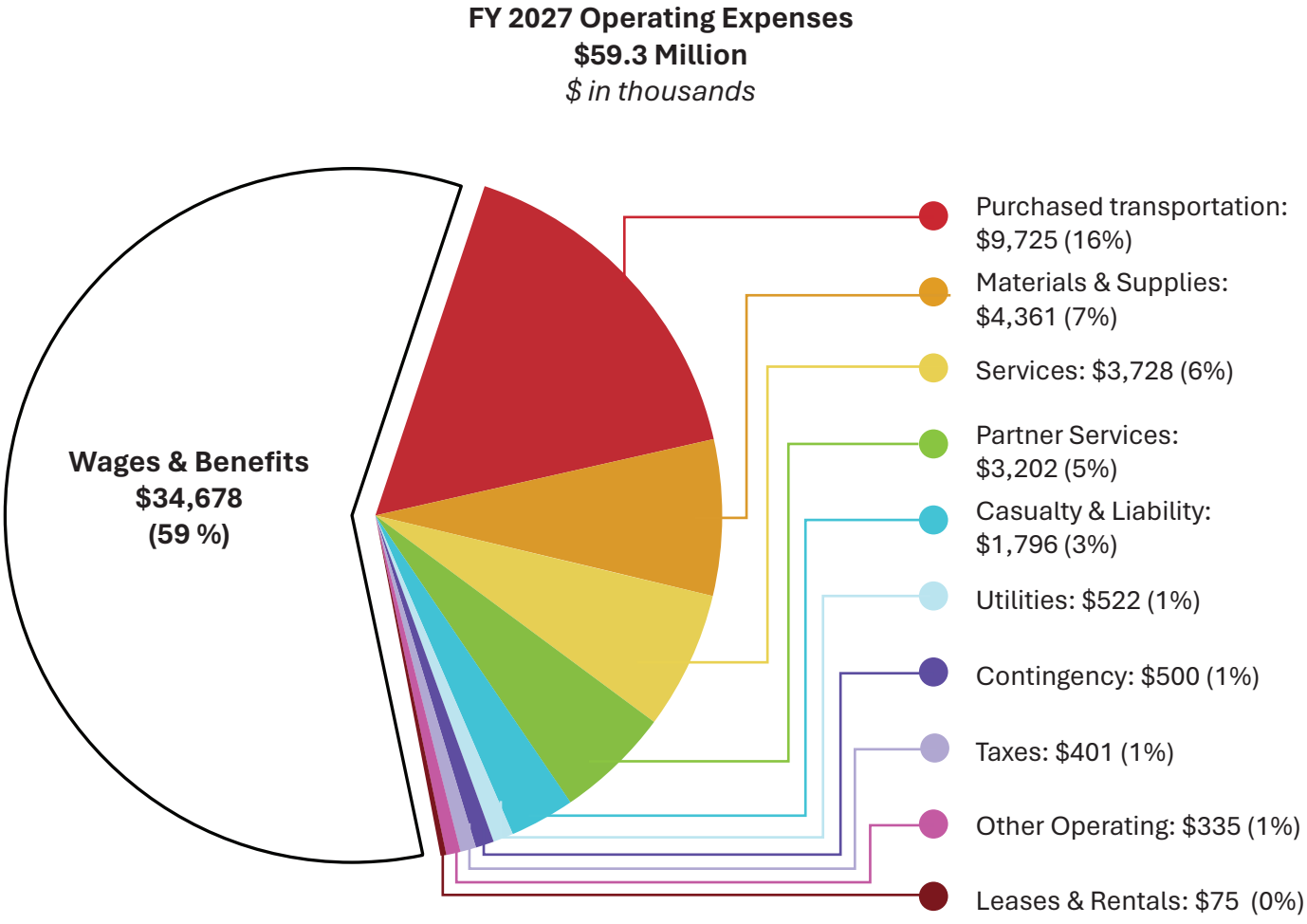
County Connection
FY 2027 Budget
OPERATING REVENUES

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 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	1,273,000	79.2%
Total Fare Revenue	**3,790,282**	**3,652,084**	**3,719,417**	**4,455,200**	**22.0%**
Federal Operating	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	1,578,000	336.2%
TDA Article 4.0	19,614,755	26,271,231	24,410,007	27,575,725	5.0%
Measure J Sales Tax	6,353,000	6,353,000	6,353,000	6,513,000	2.5%
Total Federal-State-Local Revenue	**34,016,768**	**39,802,208**	**37,841,349**	**40,939,725**	**2.9%**
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**	**42,773,016**	**46,139,925**	**5.0%**
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	3,135,200	1.1%
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	2,615,000	-0.5%
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**	**9,908,200**	**1.9%**
Subtotal Paratransit Revenue	**9,516,099**	**10,473,437**	**9,860,491**	**10,682,200**	**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**	**13,884,200**	**5.2%**
TOTAL REVENUE	**$ 51,596,120**	**$ 57,122,769**	**$ 55,630,507**	**$ 60,024,125**	**5.1%**

Operating Expenses

County Connection's operating expenses consist of nine categories: Wages & Benefits, Services, Materials & Supplies, Utilities, Casualty & Liabilities, Taxes & Fees, Leases & Rentals, Other Operating, and Purchased Transportation. In addition, the budget includes a contingency allocation to protect against unknown future budget volatility.

Chart 2: Operating Expenses



Major expenditure categories are discussed in greater detail below, and pages 22 to 33 of this report provide operating expense detail by general ledger account.

Wages and Benefits

The public services delivered by County Connection are labor-intensive, which results in wages and benefits representing the Authority's largest expense. Memorandums of Understanding (MOUs) were successfully negotiated with all three of the represented bargaining groups in FY 2026 for three-year terms. The financial impacts to the terms of these agreements are represented in the budget and forecast. All three employee MOUs will expire in 2029. Negotiations of the new MOUs will begin in the fall of 2028.

Thanks to successful recruiting efforts and incentives, the Transportation Department has made considerable progress in filling Operator vacancies over the past few years, and recruitment efforts for new Operators have been paused. The budget and forecast assume other vacancies will be filled during the fiscal year; however, overall budgeted positions are not increasing over the prior year. Refer to Table 5 (page 18) of this report for a detailed breakdown of positions by department.

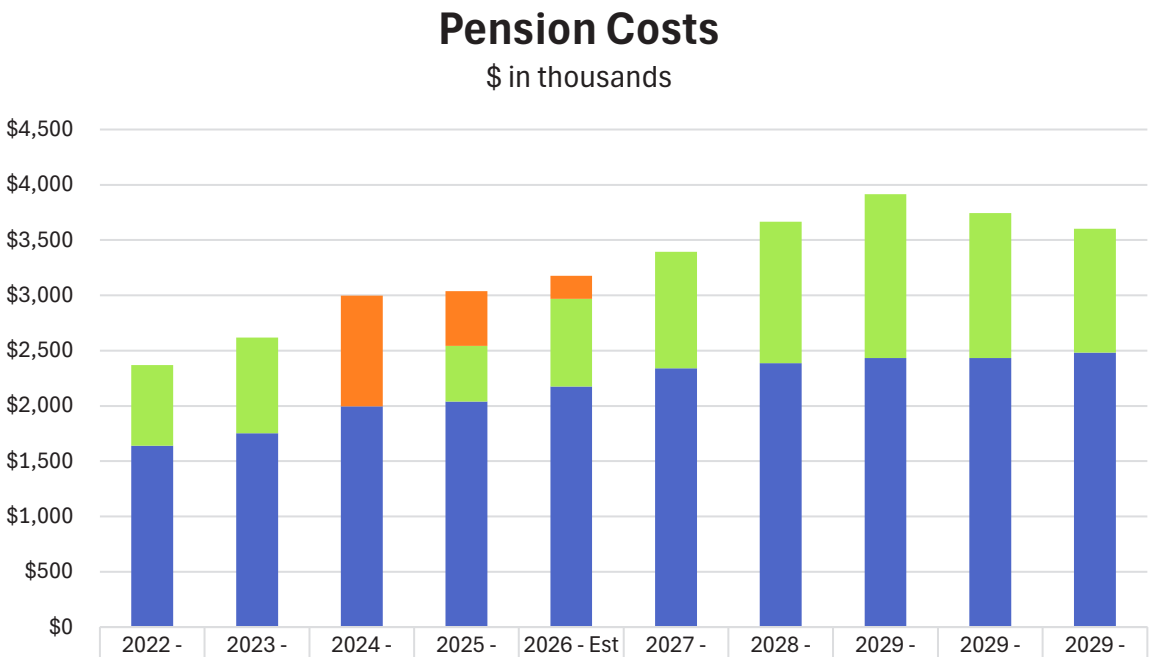
Pensions

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

CalPERS reported a net return of 9.3% on its investments for the year ended June 30, 2024. While this return outpaced the expected 6.8% return on investments, a UAL is still required by CalPERS in the budget year. The required UAL payment for FY 2027 is $1.09 million, or $1.05 million after utilizing the annual prepay discount option. Since the UAL surpassed $1 million, the budget does not include a contribution to the 115 trust for pensions.

CalPERS reported a net return of 11.6% on its investments for the year ended June 30, 2025. Since this return represents outpaced the expected 6.8% return on investments, the resulting UAL amount required in FY 2028 will likely decrease as compared to FY 2027. This information will be made available in July 2026 when the plan valuation reports are released. The budget forecast assumes continued 115 trust contributions and UAL payments in alignment with the prior year forecasts and will continue to be adjusted to maximize diversification of pension assets and continued stability in pensions promised to both retired and current Authority employees.

Chart 3: Pension Costs



	2022 - Act	2023 - Act	2024 - Act	2025 - Act	2026 - Est Act	2027 - BUDG	2028 - Proj	2029 - Proj	2029 - Proj	2029 - Proj
115	$0	$0	$1,000	$495	$209	$0	$0	$0	$0	$0
UAL	$728	$864	$0	$505	$791	$1,055	$1,280	$1,480	$1,310	$1,120
NC	$1,641	$1,755	$1,997	$2,039	$2,176	$2,340	$2,386	$2,434	$2,434	$2,483



Services

Expenses in the services category include legal fees, service repair, promotions, software, and on-call planning contracts. These expenses are projected to come in lower in the budget year as compared to the prior budget year, due to the end of grant-funded planning study and reduced legal fees after successful labor negotiations in FY 2026.

Materials and Supplies

The largest expense within materials and supplies is diesel fuel, which has increased significantly in recent months due to global market conditions. The FY 2027 budget reflects a 28% increase in fuel costs compared to the prior year.

This category also includes lower-cost furniture and equipment purchases that were historically capitalized. Beginning in FY 2024, these items are expensed in the year of purchase due to their relatively low value.

Casualty and Liability

General liability premiums and workers compensation are projected to increase significantly due to the impact of natural disasters and large settlements on the insurance market.

Purchased Transportation

Purchased transportation for paratransit services is the Authority's second largest expense and is provided under contract with Transdev. After a period of rapid growth over the past two years, paratransit demand has stabilized in the current year. This trend is expected to continue, with demand projected to see modest growth in the budget year. The FY 2027 paratransit purchased transportation budget is based on a 4% contract escalation, plus a 2% increase in ridership over the FY 2026 demand.

Purchased Transportation – Partner Agencies

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

Table 3: Operating Expenditures

County Connection
FY 2027 Budget
OPERATING EXPENDITURES

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Budget	% Change from FY 2026 Budget
FIXED ROUTE					
Wages	$ 16,646,563	$ 17,956,414	$ 16,933,620	$ 18,832,925	4.9%
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**	**34,024,425**	**5.6%**
Services	2,558,940	3,916,434	3,029,600	3,529,100	-9.9%
Materials & Supplies	3,190,925	3,621,150	3,844,400	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	1,770,000	15.4%
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%
Other Operating	258,117	381,500	347,000	327,500	-14.2%
Purchased Transportation	219,599	400,000	180,000	-	-100.0%
Total Other Exp (non-wages)	**8,525,587**	**10,767,801**	**9,939,000**	**10,915,500**	**1.4%**
Contingency	-	500,000	-	500,000	
TOTAL FIXED ROUTE EXPENSES	**38,159,521**	**43,479,292**	**41,665,766**	**45,439,925**	**4.5%**
PARATRANSIT					
Wages	$ 315,758	$ 319,126	$ 354,604	$ 371,000	16.3%
Fringe Benefits	220,592	259,595	257,287	283,000	9.0%
Total Wages & Benefits	**536,350**	**578,721**	**611,891**	**654,000**	**13.0%**
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%
Other Operating	3,216	10,000	6,000	7,500	-25.0%
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**	**10,028,200**	**1.3%**
Subtotal Paratransit Expenses	**9,516,099**	**10,473,437**	**9,860,491**	**10,682,200**	**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**	**13,884,200**	**5.2%**
TOTAL EXPENSES	**$ 50,064,745**	**$ 56,672,769**	**$ 54,523,257**	**$ 59,324,125**	**4.7%**

Capital Expenditures

The FY 2027 capital budget includes a range of facility and vehicle maintenance and modernization projects, including in-ground hydraulic lift replacements, a bus wash overhaul, roof replacements, an automated fuel system upgrade, and on-board technology improvements. These projects will be implemented over the next several years and funded with TDA capital funds.

The five-year capital forecast also incorporates ongoing fleet replacement based on useful life schedules and MTC pricing assumptions for transit buses, paratransit cutaways, and minivans. Beginning in FY 2030, bus procurements will transition to zero-emission vehicles in accordance with the Board-adopted Zero Emission Bus (ZEB) rollout plan.

The forecast reflects timing changes to major initiatives, including the $15 million solar array project—fully funded through TIRCP—which has been deferred to FY 2029 and FY 2030. It also includes a $7.5 million placeholder in FY 2029 for a hydrogen fueling station expected to be primarily funded through an FHWA grant from a joint TIRCP application with LAVTA.

Additionally, facility improvements to support the ZEB transition are planned between FY 2028 and FY 2031 at a total cost of $3.8 million, with the assumption that 80% of costs will be covered by a yet-to-be-identified funding source.

Table 4: Capital Program – Budget Year

County Connection
FY 2027 Budget
CAPITAL PROGRAM

	Funding Source	
Capital Category	**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**

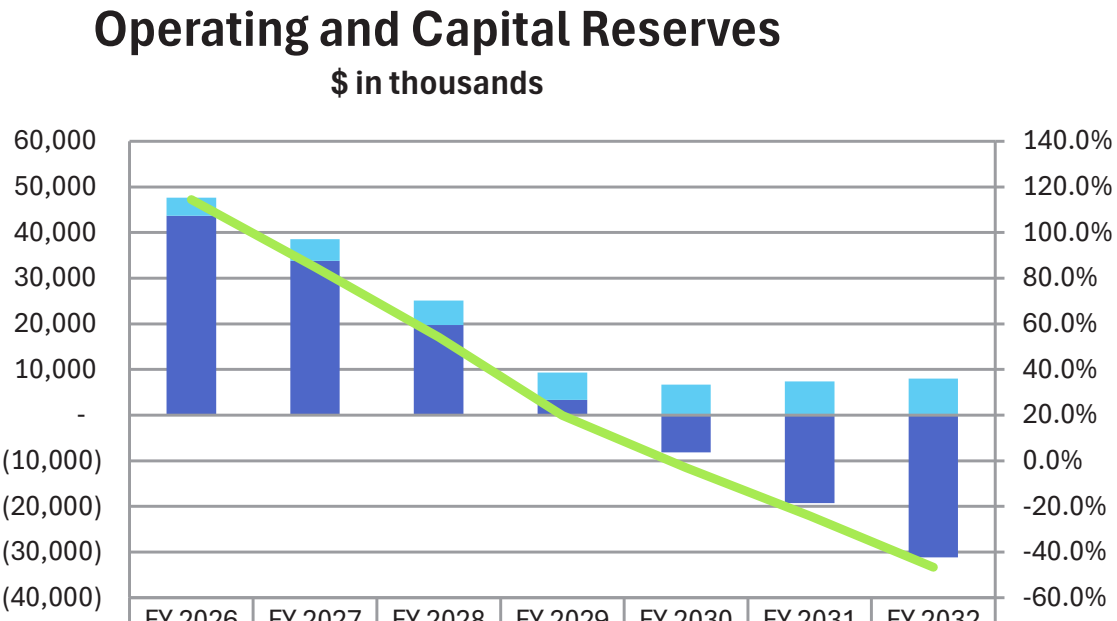
The multi-year capital program can be found at page 19 of this report.

Forecast

Based on current assumptions, the Authority is projected to maintain sufficient operating and capital reserves through FY 2028, defined as at least 25% of annual operating expenditures. Beginning in FY 2029, reserves are projected to fall below this threshold and are expected to become negative by FY 2030.

As operating costs continue to outpace revenue growth—and as zero-emission vehicle and infrastructure investments require increased capital funding—identifying and securing additional revenue sources will be critical to maintaining long-term financial stability.

Chart 4: Operating and Capital Reserve Projections



	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Discretionary Reserve	4,023	4,723	5,367	6,021	6,684	7,356	8,037
TDA Reserve	43,662	33,795	19,758	3,341	(8,132)	(19,236)	(31,129)
Percentage of operating budget	114.4%	84.8%	54.2%	19.8%	-3.0%	-24.2%	-46.6%

A financial forecast of capital and operating expenditures can be found at pages 19 to 20 of this document. A breakdown of TDA reserve utilization and projected fund balance can be found at page 21.

ADDITIONAL SCHEDULES

Table 5: Positions by Department

County Connection
FY 2027 Budget
POSITIONS BY DEPARTMENT

	Positions	Positions	Positions
TRANSPORTATION			
Bus Operators	155	150	150
Safety/Training	2	2	2
Transit Admin	4	4	4
Transit Supervisors	11	12	12
TRANSPORTATION TOTAL	**172**	**168**	**168**
MAINTENANCE			
Building Maintenance	7	7	7
Maintenance Admin	4	5	5
Mechanics	18	18	18
Service Workers	11	11	11
MAINTENANCE TOTAL	**40**	**41**	**41**
PARATRANSIT			
Accessible Services/Paratransit	4	4	4
PARATRANSIT TOTAL	**4**	**4**	**4**
ADMINISTRATION			
Customer Service	6	6	6
Finance	5	5	5
General Admin	5	4	4
Human Resources	3	4	4
Information Technology	3	3	3
Planning and Marketing	6	6	6
Procurement and Inventory	4	4	4
Scheduling	1	1	1
ADMINISTRATION TOTAL	**33**	**33**	**33**
TOTAL POSITIONS	**249**	**246**	**246**

Table 6: Capital Program

County Connection
FY 2027 Budget
CAPITAL PROGRAM

Fiscal Years 2027 - 2032

$ In Thousands

	actuals	estimated	BUDGET	5-year projection				
Capital Program (a):	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
Non Revenue Fleet	$ 400	$ -	$ 70	$ 70	$ 100	$ 75	$ -	$ -
Revenue Fleet	$ 7,956	$ 11,306	$ -	$ 26,000	$ 37,685	$ 5,000	$ -	$ -
ZEB Infrastructure	$ -	$ -	$ -	$ 200	$ 10,000	$ 500	$ 500	$ -
Facility Maintenance & Modernization	$ 1,859	$ 1,572	$ 1,700	$ 1,050	$ 7,750	$ 7,750	$ 150	$ 150
Street Amenities	$ 370	$ 100	$ 50	$ -	$ 50	$ 50	$ 50	$ 50
Information Technology	$ 100	$ 100	$ 150	$ 100	$ 350	$ 150	$ 150	$ 150
Maintenance Equipment & Tools	$ 250	$ 50	$ 200	$ 50	$ 150	$ 50	$ 125	$ 125
Office Furniture and Equipment	$ -	$ -	$ 988	$ -	$ -	$ -	$ -	$ -
Total Capital Program	**$ 10,935**	**$ 13,129**	**$ 3,158**	**$ 27,470**	**$ 56,085**	**$ 13,575**	**$ 975**	**$ 475**
Capital Program by Service:								
Fixed-Route	$ 10,669	$ 6,552	$ 3,158	$ 27,470	$ 54,077	$ 13,575	$ 975	$ 475
Paratransit	266	6,577	-	-	2,008	-	-	-
Total Capital Program by Service	**$ 10,935**	**$ 13,129**	**$ 3,158**	**$ 27,470**	**$ 56,085**	**$ 13,575**	**$ 975**	**$ 475**

Capital Funding by Source	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Federal 5307	$ 5,944	$ 9,045	$ -	$ 20,800	$ 30,148	$ 4,000	$ -	$ -
FHWA	$ -	$ -	$ -	$ -	$ 6,591	$ -	$ -	$ -
Bridge Toll Revenue	$ 906	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TIRCP	$ -	$ -	$ -	$ 950	$ 7,500	$ 7,500	$ -	$ -
Transportation Development Act	$ 4,135	$ 2,564	$ 3,183	$ 5,770	$ 7,385	$ 1,725	$ 625	$ 525
Regional Measure 3	$ -	$ 1,600	$ -	$ -	$ -	$ -	$ -	$ -
TBD - ZEB Funding	$ -	$ -	$ -	$ -	$ 4,511	$ 400	$ 400	$ -
Total Capital Funding by Source	**$ 10,985**	**$ 13,209**	**$ 3,183**	**$ 27,520**	**$ 56,135**	**$ 13,625**	**$ 1,025**	**$ 525**

Revenue Fleet Replacements	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
# Fixed Route Vehicles	10	7	-	37	27	4	-	-
# Paratransit Vehicles	3	45	-	-	18	-	-	-
Total Revenue Fleet Replacement	**13**	**52**	**-**	**37**	**45**	**4**	**-**	**-**

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

Table 7: Operating Forecast

County Connection
FY 2027 Budget
OPERATING FORECAST

Fiscal Years 2027 - 2031

$ In Thousands

	actuals	estimated	BUDGET	5-year projection				
FIXED ROUTE OPERATING REVENUE	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
Revenue Hours	***191,384***	***191,000***	***194,919***	***194,919***	***194,919***	***194,919***	***194,919***	***191,000***
Fare Revenue	2,992	3,064	3,182	3,182	3,182	3,182	3,182	3,182
Special Service Revenue	798	655	1,273	1,311	1,351	1,391	1,433	595
Federal Operating Funds	167	163	98	-	-	-	-	-
State Transit Assistance	6,691	5,728	5,175	5,279	5,384	5,492	5,602	5,714
BART Feeder Funds	820	802	-	-	-	-	-	-
Other State Grants	371	385	1,578	792	807	823	840	857
TDA Article 4.0	19,615	24,410	27,576	29,031	29,662	30,305	30,961	31,847
Measure J Sales Tax	6,353	6,353	6,513	6,643	6,776	6,912	7,050	7,191
Advertising Income	279	203	200	200	200	200	200	200
Investment and Misc Income	1,605	1,009	545	556	567	578	590	602
TOTAL FIXED ROUTE OPERATING REVENUE	**39,691**	**42,773**	**46,140**	**46,993**	**47,929**	**48,884**	**49,858**	**50,186**
TOTAL FIXED ROUTE OPERATING EXPENSES	**38,160**	**41,666**	**45,440**	**46,349**	**47,276**	**48,221**	**49,186**	**49,505**
% change over prior year	4.09%	9.19%	9.06%	2.00%	2.00%	2.00%	2.00%	0.65%
PARATRANSIT OPERATING REVENUE								
Revenue Hours	***95,114***	***99,870***	***104,863***	***105,000***	***105,000***	***105,000***	***105,000***	***105,000***
Fare Revenue	581	535	546	546	546	546	546	546
Special Service Revenue	221	227	228	235	242	249	257	264
Federal Operating	1,590	1,643	1,512	1,527	1,542	1,558	1,573	1,589
State Transit Assistance	1,037	1,000	1,000	1,010	1,020	1,030	1,041	1,051
TDA Article 4.0	2,148	2,576	3,135	3,382	3,638	3,830	4,028	4,155
TDA Article 4.5	1,079	1,087	1,396	1,410	1,424	1,438	1,453	1,467
Measure J Sales Tax	2,619	2,547	2,615	2,667	2,721	2,775	2,831	2,887
Other Local Grants and Charges	240	245	250	258	265	273	281	290
Revenue from Partners	2,389	2,997	3,202	3,266	3,331	3,398	3,466	3,535
TOTAL PARATRANSIT OPERATING REVENUE	**11,905**	**12,857**	**13,884**	**14,301**	**14,730**	**15,098**	**15,475**	**15,785**
TOTAL PARATRANSIT OPERATING EXPENSES	**11,905**	**12,857**	**13,884**	**14,301**	**14,730**	**15,098**	**15,475**	**15,785**
% change over prior year	12.3%	8.0%	8.0%	3.0%	3.0%	2.5%	2.5%	2.0%
TOTAL OPERATING EXPENSES*	**50,065**	**54,523**	**59,324**	**53,649**	**55,005**	**56,319**	**57,661**	**65,290**

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

Table 8: Reserve Projections

County Connection
FY 2027 Budget
RESERVES PROJECTIONS

Fiscal Years 2027 - 2031

$ In Thousands

	actuals	estimated	**BUDGET**	5-year projection				
	FY 2025	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
TDA Beginning Balance	51,196	49,082	43,662	33,795	19,758	3,341	(8,132)	(19,236)
Interest & other MTC adjustments	1,031	1,080						
TDA 4.0 Allocation	22,752	23,050	24,026	24,146	24,267	24,388	24,510	24,633
% change over prior year	-2.4%	1.3%	4.2%	0.5%	0.5%	0.5%	0.5%	0.5%
TDA 4.0 Utilized:								
Fixed Route Operations	(19,615)	(24,410)	(27,576)	(29,031)	(29,662)	(30,305)	(30,961)	(31,847)
Paratransit Operations	(2,148)	(2,576)	(3,135)	(3,382)	(3,638)	(3,830)	(4,028)	(4,155)
Capital Program	(4,135)	(2,564)	(3,183)	(5,770)	(7,385)	(1,725)	(625)	(525)
Total TDA Utilized	**(25,897)**	**(29,550)**	**(33,893)**	**(38,183)**	**(40,685)**	**(35,861)**	**(35,615)**	**(36,527)**
Additions to/(subtractions from) TDA Reserve	**(3,145)**	**(6,500)**	**(9,867)**	**(14,036)**	**(16,418)**	**(11,472)**	**(11,104)**	**(11,894)**
TDA Reserve Balance	**49,082**	**43,662**	**33,795**	**19,758**	**3,341**	**(8,132)**	**(19,236)**	**(31,129)**
Discretionary Reserve Balance	2,916	4,023	4,723	5,367	6,021	6,684	7,356	8,037
Total Operating & Capital Reserve	**51,997**	**47,685**	**38,518**	**25,126**	**9,362**	**(1,448)**	**(11,880)**	**(23,092)**
% of operating budget	136.3%	114.4%	84.8%	54.2%	19.8%	-3.0%	-24.2%	-46.6%

Table 9: Operating Expense Detail

County Connection
FY 2027 Budget
OPERATING EXPENSE DETAIL

Account Description	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Budget
FIXED ROUTE				
Wages				
Wages - Regular _Admin	770,825	829,269	714,024	846,284
Wages - Regular _Bldg Maint	499,723	531,164	488,629	542,030
Wages - Regular _Board	18,300	18,674	18,481	19,372
Wages - Regular _Cust Svc	424,342	441,696	408,828	451,216
Wages - Regular _Finance	564,419	589,070	556,765	601,102
Wages - Regular _Hum Res	267,112	256,406	331,288	261,996
Wages - Regular _Info Tech	343,284	361,027	353,776	368,530
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	11,048,750
Wages - Regular _Plan/Mktg	603,543	609,113	627,698	621,894
Wages - Regular _Proc/Inv	243,042	258,990	210,009	264,676
Wages - Regular _Sched	117,975	108,564	0	110,624
Wages - Regular _Sfty & Train	80,897	41,958	136,689	42,527
Wages - Regular _Svc Work	563,280	615,676	562,516	638,703
Wages - Regular _Transp	1,282,000	1,322,957	1,380,142	1,350,437
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**	**18,832,925**
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 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

Account Description	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Budget
Floating Holiday _Svc Work	12,303	13,424	39,157	14,341
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

Account Description	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Budget
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
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

Account Description	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Budget
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
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

Account Description	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Budget
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
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	450,000	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

Account Description	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Budget
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
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-MaintenanceServce_Veh Ops	136,559	313,950	266,000	300,000
CleverDevice-MaintenanceServce_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	5,000	27,000
SVR, Engine_Veh Maint	436	150,000	5,000	90,000
SVR, Mach/Hydrl/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	5,000	14,000
SVR-Electric Bus Repair_Veh Maint	25,815	90,000	25,000	90,000
Waste Removal_Fac Maint	29,155	26,000	32,000	35,000
Other Services _Gen Admin	14,404	30,000	5,000	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**	**3,029,600**	**3,529,100**

Account Description	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Budget
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
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	800,000	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**	**3,844,400**	**4,356,900**

Account Description	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Budget
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	1,160,000
Liability Premiums _Veh Maint	138,444	129,364	150,000	130,000
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**	**1,770,000**
Taxes and Fees				
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

Account Description	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Budget
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	12,500
Travel Expenses - Staff _Admin	8,864	0	0	0
Travel Expenses - Staff _Gen Admin	92,446	120,000	115,000	62,500
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**	**327,500**
Purchased Transportation				
PT Contract _Veh Ops - AVO	219,599	400,000	180,000	0
Purchased Transportation Total	**219,599**	**400,000**	**180,000**	**0**
Contingency Expense				
Contingency Expense	0	500,000	0	500,000
Contingency Expense Total	**0**	**500,000**	**0**	**500,000**
FIXED ROUTE Total	**38,159,521**	**43,479,292**	**41,665,766**	**45,439,925**
PARATRANSIT				
Wages				
Wages - Regular _Para Adm	315,758	319,126	354,604	371,000
Wages Total	**315,758**	**319,126**	**354,604**	**371,000**
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

Account Description	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Budget
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				
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	2,500
Other Operating Total	**3,216**	**10,000**	**6,000**	**7,500**
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

Account Description	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated Actual	FY 2027 Budget
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**	**13,884,200**
Grand Total	**50,064,745**	**56,672,769**	**54,523,257**	**59,324,125**