

# **SAN MATEO COUNTY TRANSIT DISTRICT**

**FISCAL YEAR 2026 AND 2027  
ADOPTED OPERATING AND CAPITAL BUDGETS**



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SAN MATEO COUNTY TRANSIT DISTRICT

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**July 01, 2023**

*Christopher P. Morill*

Executive Director

# SamTrans



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## **SECTION 1 - INTRODUCTION OVERVIEW**

### **Message from the Chief Financial Officer**

I am pleased to present the San Mateo County Transit District's (SamTrans or the District) Adopted Biennial Budget for Fiscal Years 2026 and 2027. This two-year budget reflects both the progress we have made in strengthening public transportation for San Mateo County and the challenges we must continue to navigate as we look ahead.

The District enters this biennium on stronger footing, with ridership returning to near pre-pandemic levels and in some areas exceeding them. Our recovery is among the strongest in the Bay Area and is a testament to the value of a bus network that connects people reliably to work, school, and community. The success of Reimagine SamTrans has been central to this recovery. By simplifying routes, expanding service to equity priority communities, and enhancing weekend, evening, and college connections, we have positioned the agency to better serve the riders who depend on us most.

Looking forward, the biennium will be a pivotal period in preparing for our transition to a zero-emission (ZEB) bus fleet. The District is investing in battery electric and hydrogen fuel cell buses, charging and fueling infrastructure, and the modernization of our maintenance bases to support this transformation. These investments will reduce emissions, enhance sustainability, and ensure that our system is ready for the next generation of service.

We are also investing in our facilities and workforce. Planning is underway for a new District headquarters, while critical improvements at our North and South Bases will support not only zero-emission technology but also the long-term safety and efficiency of operations. At the same time, we continue to focus on retaining and supporting the talented workforce that delivers safe, reliable transit every day.

While these achievements are significant, the financial environment remains challenging. Rising costs, inflation, and construction expenses continue to outpace the growth of available revenue sources. This creates long-term pressure on our operating outlook. To meet these challenges, the District is committed to maximizing efficiency through technology, strengthening financial practices, and supporting regional efforts to secure sustainable funding for transit.

The Biennial Budget for 2026 and 2027 reflects our commitment to delivering safe, sustainable, and equitable mobility while building a foundation for future stability. I am grateful for the leadership of our Board of Directors, the dedication of District staff, and the partnership of our community as we continue this important work together.

Sincerely,



Kate Jordan Steiner  
Chief Financial Officer

## Reimagine SamTrans

### **Reimagine SamTrans - Implementation:**

In March 2022, the Board approved a set of changes to the District bus network through a project known as Reimagine SamTrans. The fundamental goals for Reimagine SamTrans were to design new service that responds to the additional resources provided by voter-passed Measure W and to provide the most effective system possible that is responsive to the needs of our riders and the community. This new network was crafted after careful consideration of public input, from over 200 outreach meetings and thousands of comments and survey responses over the course of two and a half years.

The goals of *Reimagine SamTrans* are to:



The District used this valuable public input to implement a new, streamlined bus network with brand new routes and improved frequency for riders. The updated bus network was implemented in phases starting in 2023 with the final phase completed in August 2024. Changes to the fixed route bus network include:

- Expand overall service, with approximately 15% increase in overall bus operator workforce and 12% increase in service hours provided
- Increase frequency of service on 15 routes
- Add later service or new weekend service on 10 routes
- Provide more direct service, either by reducing deviations on existing routes or adding new limited-stop routes to the system
- Consolidate routes that offered duplicative service
- Create new connections to key destinations like Oyster Point in South San Francisco and Salesforce Transit Center in downtown San Francisco
- Launch a new microtransit service known as Ride Plus, described further below

Service changes implemented as a result of Reimagine SamTrans have resulted in increased ridership systemwide, with SamTrans exceeding 2019 ridership in March 2025. As of May 2025, SamTrans fixed route ridership was 105% of May 2019 ridership levels, including reaching 117% of 2019 ridership among adult customers.

For more information about the Reimagine SamTrans initiative, visit: [www.samtrans.com/reimagine](http://www.samtrans.com/reimagine)

In addition to network changes, the District introduced flexible, zone-based microtransit to address areas where fixed-route service is less effective.

### **Reimagine SamTrans – Ride Plus:**

The District also initiated Ride Plus, an on-demand microtransit service that is dynamic and based on requests using app-based technology or by calling to book the ride. Pick-up arrival time is provided in real-time, just like ride-hailing apps. Trips must start and end in a defined zone. Ride Plus is now available in the zones of East Palo

Alto, which includes the Belle Haven neighborhood of Menlo Park, and Half Moon Bay. The two zones were identified because they present different and unique challenges for fixed route bus service. Some of these challenges include narrow streets, lack of street grid, gaps in the pedestrian network, traffic patterns clogging major arterials, off-peak/weekend traffic, and unique land uses/densities. The goal of the service is to mitigate such challenges by using flexible microtransit technology to provide public transit service.



Information regarding the Ride Plus services can be viewed online at  
<https://www.samtrans.com/microtransit-samtrans-ride-plus>

### **District Strategic Plan and Capital Improvement Plan:**

The Board adopted the District's 10-year strategic plan, "Moving San Mateo County," in November 2024. The strategic plan is designed to guide major agency decisions through 2035. This plan provides a comprehensive policy framework to shape SamTrans' service priorities, operational strategies and investments. It also outlines the District's roles as a workplace, an employer and a managing agency for other regional transportation entities, including the Peninsula Corridor Joint Powers Board (JPB or Caltrain) and the San Mateo County Transportation Authority (TA). The strategic plan establishes the District's vision, mission, core values and six strategic goals:

- **VISION:** The District provides an exceptional mobility experience for the people and communities in San Mateo County.
- **MISSION:** Working together to revolutionize mobility and create a more equitable and sustainable region.
- **CORE VALUES:** Equity, excellence, innovation, partnership, safety and sustainability.
- **GOALS:** Deliver better mobility services, provide outstanding customer experience, become an employer-of-choice, lead responsibly, ensure effective management and exercise collective efforts.

The Strategic Plan provides the policy framework; the CIP operationalizes those priorities into near-term and long-term capital investments.

Between FY24 and FY25, staff developed a draft Capital Improvement Plan (CIP) and 10-Year Capital Program to guide the agency's infrastructure and fleet investments through 2035. This CIP was adopted by the Board in July 2025. The CIP and Capital Program, which aligns with the District's strategic plan, establishes a framework for maintaining assets in a state of good repair, advancing zero-emission goals and improving the customer experience across the SamTrans service area. The CIP also identifies which capital projects are eligible for Measure W funding. The approved FY26–29 CIP recommends \$479 million (M) in capital projects based on available District and external funding. The companion 10-Year Capital Program identifies an unconstrained list of longer-term capital needs totaling nearly \$2 billion through FY35. While adoption of the plan does not commit funds to individual projects, it provides a roadmap for how the District will prioritize and pursue capital investments.

Projects were evaluated and ranked through a structured process, emphasizing factors such as operational effectiveness, customer experience and safety. The resulting program is organized around six key investment areas: State of Good Repair, Zero Emission Bus Transition, Improving Customer Experience, Investing in Our Organization, Enhancing Service and Striving for Innovation.

### ***Other Initiatives:***

In addition to the ***Reimagine SamTrans*** and the ***District Strategic Plan and Capital Improvement*** plans, the District had several initiatives in the FY26 and FY27 Budget that were incorporated into the overall Strategic Plan. These initiatives, focus on the transit-dependent customers and on the environment, are as follows:

#### **Short Range Transit Plan (SRTP):**

In compliance with requirements set forth by the Metropolitan Transportation Commission (MTC), the District will be updating its Short Range Transit Plan (SRTP) in FY27. The plan components are not known at this time but generally include a general overview of the fixed route and paratransit service, current state of service, and potential operating service plans for future years.

#### **Bus Stop Improvement Plan (BSIP):**

The Bus Stop Improvement Plan identified bus stop features and amenities that SamTrans riders, local governments, and community members value, and laid out a plan for improving bus stops across the SamTrans network. The plan analyzed existing bus stop conditions; executed a stakeholder and public engagement plan;

updated the existing bus stop design guideline; identified and prioritized bus stop improvement systemwide; and developed an implementation plan for capital projects that could include:

- Adding benches and shelters
- Displaying real-time arrival information
- Improving boarding areas
- Enhancing lighting
- Installing trash receptacles

The BSIP was adopted by the District Board of Directors in May 2024. Follow-on work to update the look and feel of the SamTrans bus stop amenity portfolio, known as the Bus Stop Amenity Refresh Project, launched in 2025 and will complete in FY26.

**Sustainability Strategic Plan:**

The District promotes sustainability by providing affordable, accessible, environmentally beneficial mobility options to help people get to where they live, work and play. The Sustainability Program monitors the agency's operational impacts on communities and the environment, and finds ways to lessen those impacts. A new study is planned for fiscal years 2026-27 to develop a strategic direction for SamTrans' sustainability goals and prioritize various sustainability projects and initiatives.

**Central El Camino Real Multimodal Plan:**

The Central El Camino Real Multimodal Plan (Plan) is a multimodal corridor planning effort for mid-county segment of El Camino Real that launched in early 2025. The Plan will combine the 2022 El Camino Real Bus Speed and Reliability Study's transit priority recommendations with local visions for bicycle facilities, pedestrian improvements, parking, and/or general-purpose travel lanes on a corridor with right-of-way constraints. The Plan will result in comprehensive conceptual level designs, developed in partnership with cities and local communities for enhancing transit performance as well as laying the groundwork for implementing streetscape improvements for people biking, walking, and taking transit.

**Grand Boulevard Initiative (GBI):**

The Grand Boulevard Initiative (GBI) is a corridor-wide effort led by the District to modernize El Camino Real. GBI coordinates local transportation planning efforts along El Camino, bringing together 15 local jurisdictions, three countywide agencies, and the California State Department of Transportation (Caltrans), advocates and business groups. Over the past year, GBI convened a Task Force and a Working Group comprised of staff representing all cities and various agencies and organizations along the corridor in a series of workshops. These groups provide direction on corridor-wide challenges and needs, potential solutions, public and stakeholder engagement, and the vision for the corridor. In FY26-27, the District is seeking adoption of the GBI Action Plan, which is a planning document that evaluates corridor-wide needs, establishes a cohesive vision, builds momentum toward implementation, and starts the first phase of a countywide Caltrans Project Development process.

**Fare Study:**

In FY26, the District will undertake a comprehensive fare study to better determine and set fares. The study will also explore potential adjustments to the suite of SamTrans fare products, including fare products that will be activated when Clipper 2.0 is implemented (e.g., day and monthly accumulators). The District last conducted a fare study in 2018, which resulted in the creation of the existing SamTrans Fare Policy.

## Emission Zero

### **Innovative Clean Transit Regulation**

The California Air Resources Board (CARB) is the lead agency for climate change programs and is charged with protecting the public from harmful effects of air pollution and developing programs and actions to fight climate change. In December 2018, CARB adopted the Innovative Clean Transit (ICT) Regulation that requires all public transit agencies in the state to gradually transition to 100% zero-emission bus fleets by 2040.

Through the deployment of zero-emission technologies, the ICT regulation will provide significant benefits across the state, including:

- Reduce NOx and GHG emissions for all Californians, especially transit-dependent and disadvantaged communities. The majority of these benefits will be in the State's most populated and impacted areas where transit buses are most prevalent
- Increase penetration of the first wave of zero-emission heavy-duty technologies into applications that are well suited to their use to further achieve emission reduction benefits
- Save energy and reduce dependency on petroleum and other fossil fuels
- Expand zero-emission vehicle industry to bring high quality green jobs to local communities and trained workforce to California
- Provide other societal benefits by encouraging improved mobility and connectivity with zero-emission transportation modes and reduced growth in light-duty vehicle miles traveled

The District is committed to supporting the State of California and the CARB to lead the state by example and work to reduce the impacts of transportation on air quality and climate on the region, state, and world. On December 2, 2020, the District Board of Directors adopted the District ICT Rollout plan which outlines the District's goal of full transition to zero emission technologies by 2038, two years ahead of California's 2040 target. Since then, several revisions have been made to the original ICT rollout plan. The updated ICT plan was presented and adopted by the Board in 2023 which illustrated a completion date of 2034, four years ahead of the initial completion date. The District is investing in both battery electric and hydrogen fuel cell buses to do its part to reduce greenhouse gas emissions, fight climate change, and keep our air clean and communities healthy.

### **Transition Goals and Technology Replacement**

A state mandated 100% zero emission fleet by 2040 is well underway at the District. The District has 37 Battery Electric Buses (BEBs) and 10 Fuel Cell Battery Electric Buses (FCEBs) with the first BEB in service since August 2023, and the first FCEB in service since February 2025. Another 108 FCEBs are in procurement and they are scheduled to be delivered from late 2025 to early 2027. The District continues to evaluate the Zero Emissions Transit Bus Technology to determine the most reliable long-term operational range, financial efficiency, and sustainability of ZEBs.



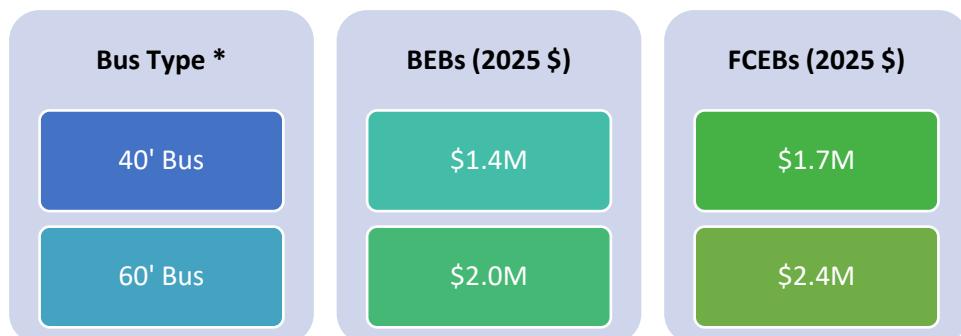
### **Fleet Transition Schedule and Cost**

Based on the District's current fleet replacement schedule and planned procurements, the following chart depicts the annual mixed fleet composition to achieve a goal of 100% zero emission buses by 2033.

Revenue Rolling Stock Purchase	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	Total Qty
FCEBs	0	10	0	108	0	0	0	0	0	0	31	0	0	149
BEBs	7	30	0	0	0	0	0	0	0	0	0	0	0	37
ZEBs *	0	0	0	0	0	62	0	0	50	0	24	0	0	136
Bus Total	7	40	0	108	0	62	0	0	50	0	55	0	0	322

\* Future ZEB technology purchases (e.g., BEB or FCEB) are still under evaluation and have not yet been determined.

Summarized in the charts below are the comparison between the BEB and FCEB technologies for the North Base fleet based on cost per bus type, the extended bus cost to replace the current diesel fleet, a 12-year lifecycle fuel cost estimate, and the overall transition cost to go 100% zero emission. Using the 12-year fuel cost estimate, the total cost to successfully transition to a 100% ZEB fleet for one of the District's bases can reach \$479M, depending on which technology the District decides to commit.



\* Future ZEB technology purchases (e.g., BEB or FCEB) are still under evaluation and have not yet been determined.

Life Cycle	BEB	FCEB
Buses	\$252.4M	\$247.0M
Infrastructure	\$145.0M	\$36.2M
Vehicle Maintenance	\$36.6M	\$42.1M
Infrastructure Maintenance	\$3.9M	\$8.6M
Total	<b>\$437.9M</b>	<b>\$333.9M</b>
Energy (Electricity & Hydrogen)	\$41.1M	\$51.1M
<b>Lifecycle Cost Total</b>	<b>\$479.0M</b>	<b>\$385.0M</b>

The actual purchase cost during each procurement phase is expected to fluctuate depending on the market conditions. Likewise, the infrastructure cost estimates are based on adjusting District capital project cost for each technology. The cost for this supporting infrastructure is expected to fluctuate with any changes to the bus procurement schedule.

### Current Fleet and Future Bus Purchases

The District has over 300 active revenue vehicles that are comprised of 29, 35, 40, and 60-foot buses. These vehicles are distributed throughout the transit system based on capacity requirements of routes and trips. Individual routes often use a combination of bus types due to route interlining and the varying nature of the roads. As illustrated below, other than the first 37 BEBs and 10 FCEBs the District has procured, the District has procured another 108 FCEBs in FY24. The District also plans to purchase another 62 ZEBs in FY26. Once the new buses are delivered and ready for use, the District will gradually cycle out the current diesel buses.

Revenue Rolling Stock	Purchase Year												Total Qty	
	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	
	Procured				To Be Procured									
FCEBs (North Base)	0	10	0	108	0	0	0	0	0	0	31			149
BEBs (South Base)	7	30	0											37
ZEBs (South Base)			0		62	0	0	50	0	24				136
Bus Total	7	40	0	108	0	62	0	0	50	0	55	0	0	322

### Facilities and Infrastructure

The District operates two bases, North Base and South Base, which includes maintenance facilities, parking site, washing station, parts and equipment. Infrastructure modernization is planned at each of these bases in alignment with the transition to BEBs and FCEBs purchases. Each facility or infrastructure capital project will be overseen by the District's internal project managers and stakeholders as required to deliver functional hydrogen and electric buses. The table below compares the infrastructure timeline for both BEB and FCEB technology.

BEB Infrastructure: 5 - 6 years												
FCEB Infrastructure: 2.5 - 3.5 years												

With the initial BEB deployments, interim charger solutions are required at the North Base and South Base to charge the initial procurement of BEBs until a permanent BEB charging infrastructure is installed. North Base's interim charging requirements were met in May 2023 with the completion of 10 plugin depot stations, as pictured below. South Base's interim charging requirements were also met in May 2025 with the completion of 10 plugin depot stations. The District has decided to go with electric technology primarily at South Base by awarding a contract to install a permanent charging infrastructure for 37 BEBs with individual charging bays for each bus and pantographs, as shown below, with the option to add an additional 110 BEB charging bays in the future.



In preparation for FCEB deployments, the District has procured a mobile hydrogen refueler for North Base to fuel the 10 FCEBs. Likewise, the District has modified four maintenance bays at the North Base for safe indoor maintenance of the incoming FCEBs. Both items as shown below. In preparation of the arrival of the 108 FCEBs, the District awarded a design-build contract in July 2025 to construct a permanent hydrogen fueling station at North Base that consists of four hydrogen fueling dispensers with a capacity to fuel over 100 FCEBs.



Achieving the ZEB transition requires parallel investments in facilities, fueling/charging infrastructure, and workforce readiness.

### **Workforce Training**

The District will add specialized training to the existing training program, which focuses on both behind-the-wheel training and bus maintenance practices. The battery electric and hydrogen fuel technologies are still evolving, and today's training programs are expected to be dynamic and flexible; they will be updated as needed to reflect innovations, industry best practices, and changes in technology. The maintenance training includes shop and system safety, system familiarization and operations, troubleshooting/diagnostics, and preventative maintenance. The District intends to develop high-skilled maintenance personnel who can address battery electric and hydrogen fuel cell technologies diagnose, troubleshoot, repair, and maintain zero emission vehicles. The District has identified the following resources that will assist in the training process:

- Training purchased as part of new rolling stock procurement from bus manufacturers
  - ✓ First responder safety and vehicle familiarization
  - ✓ Operator and Maintenance safety and vehicle familiarization training
  - ✓ High voltage systems safety and familiarization training, including lock-out/tag-out and inspection, staging, and usage of PPE.
- Direct training from individual sub-system/system manufacturers, including components that make- up the high voltage system, battery and battery management system, propulsion/drivetrain systems, and accessory systems that have/will transition from mechanically to electrically controlled and/or operated
- Membership through Training Consortiums
  - ✓ Southern California Regional Technical Training Consortium (SCRTTC)
- Peer agencies and transit associations
  - ✓ Surrounding Bay Area agencies have continued to introduce zero emission bus technology into their fleets. Several agencies have established in-house training departments that will train their respective staff as they make the transition to zero emission technology

- Transit associations
  - ✓ Participation in committees such as Zero Emission Technology, Maintenance, and Workforce Development within transportation associations such as the American Public Transportation Association (APTA), California Transit Association (CTA), and the California Association for Coordinated Transportation (CalAct) provide insight to lessons learned and network resources.



## Strategic Goals

The primary metric for monitoring existing service is Average Weekday Ridership (AWR) per Vehicle Service Hour (VSH). AWR increased by 4.1% in June 2025 compared to June 2024. Routes with this level of performance or lower are analyzed to determine whether current service is appropriately scaled (frequency, routing, daily hours and days of the week) and whether modifications should be considered. This level of performance can be acceptable for routes which provide coverage for isolated areas and/or service to transit-dependent customers. This metric will be used to measure goal of expanding ridership as reflected in **Reimagine SamTrans** referenced above.

In addition to AWR/VSH, the District uses other standards in evaluating service as shown below. These metrics will be used to measure the goals of improving customer experience as well as improving efficiency and effectiveness as identified in **Reimagine SamTrans** referenced above.

### RIDERSHIP (ALL MODES)

SAMTRANS   Average Weekday Ridership								
Mode	Jun-23	Jun-24	Jun-25	%Δ <sup>1</sup>	YTD FY23	YTD FY24	YTD FY25	%Δ <sup>2</sup>
Bus	27,680	30,231	31,328	3.6%	27,221	31,731	34,250	7.9%
Paratransit	695	733	762	4.0%	658	728	758	4.1%
Shuttles	2,012	1,599	1,776	11.1%	1,813	1,675	1,827	9.1%
Ride Plus	48	98	131	33.7%	8	108	118	0.0%
<b>Total</b>	<b>30,435</b>	<b>32,661</b>	<b>33,997</b>	<b>4.1%</b>	<b>29,700</b>	<b>34,242</b>	<b>36,953</b>	<b>7.9%</b>

SAMTRANS   Total Ridership								
Mode	Jun-23	Jun-24	Jun-25	%Δ <sup>1</sup>	YTD FY23	YTD FY24	YTD FY25	%Δ <sup>2</sup>
Bus	731,945	773,261	809,501	4.7%	8,528,698	9,970,795	10,753,840	7.9%
Paratransit	18,026	18,471	19,380	4.9%	202,425	224,053	232,294	3.7%
Shuttles	43,436	32,033	37,305	16.5%	456,030	418,294	456,049	9.0%
Ride Plus	550	2,703	3,426	26.7%	550	36,322	38,043	4.7%
<b>Total</b>	<b>793,957</b>	<b>826,468</b>	<b>869,612</b>	<b>5.2%</b>	<b>9,187,703</b>	<b>10,649,464</b>	<b>11,480,226</b>	<b>7.8%</b>

#### Important Notes:

Total Row may not add up due to rounding.

*SamTrans (Bus) Ridership includes Fixed-Route service, Coastsider 5311, and SamCoast.*

*Shuttle Ridership includes SamTrans Shuttles, JPB Caltrain Shuttles, and other TA Funded Shuttles.*

*%Δ<sup>1</sup> indicates the percentage change for the month, current year to previous year.*

*%Δ<sup>2</sup> indicates the percentage change current year to previous, Year to Date.*

### PRE-PANDEMIC RIDERSHIP COMPARISON

SAMTRANS   Average Weekday Ridership					
Mode	Jun-19	Jun-23	Jun-24	Jun-25	%Δ <sup>3</sup>
Bus	32,900	27,680	30,231	31,328	95.2%
Paratransit	1,164	695	733	762	65.5%
Shuttles	11,958	2,012	1,599	1,776	14.9%
Ride Plus	-	48	98	131	-
<b>Total</b>	<b>46,022</b>	<b>30,435</b>	<b>32,661</b>	<b>33,997</b>	<b>73.9%</b>

The following tables show the change in ridership over the last four years to encompass changes due to the COVID-19 pandemic.

SAMTRANS   Total Ridership					
Mode	Jun-19	Jun-23	Jun-24	Jun-25	%Δ <sup>3</sup>
Bus	820,830	731,945	773,261	809,501	98.6%
Paratransit	27,376	18,026	18,471	19,380	70.8%
Shuttles	238,550	43,436	32,033	37,305	15.6%
Ride Plus	-	550	2,703	3,426	-
<b>Total</b>	<b>1,086,756</b>	<b>793,957</b>	<b>826,468</b>	<b>869,612</b>	<b>80.0%</b>

%Δ<sup>3</sup> indicates the rate of ridership recovery, current year (FY25) to pre-pandemic year (FY19). For example, SamTrans Bus Average Weekday Ridership hit 95.2% of pre-pandemic levels (2019) for this month of June 2025.

## Key Performance Indicators

Below is the District's three-year performance comparison.

### Key Performance Indicators

SAMTRANS (BUS)   Operations Key Performance Indicators			
KPI	Jun-23	Jun-24	Jun-25
On-Time Performance (OTP)	78.7%	82.4%	83.9%
Preventable Accidents	20	18	13
---District	13	8	10
---Contracted Services	7	10	3
Service Calls	26	29	27
---District	17	17	17
---Contracted Services	9	12	10
Trips Scheduled	37,419	38,772	46,342
Did Not Operate (DNOs)	8	3	8

SAMTRANS (BUS) Ride Plus Key Performance Indicators			
KPI	Jun-23	Jun-24	Jun-25
Total Ridership	550	2,703	3,426
---East Palo Alto Trips	373	1,927	2,426
---Half Moon Bay Trips	177	776	1,000
Active Users	163	338	370
New Registrations	513	145	84
Total Downloads	817	674	537
---iOS Downloads	593	641	489
---Android Downloads	224	33	48
Load Factor	1.5	1.2	1.2

SAMTRANS (BUS)   Fleet Key Performance Indicators			
KPI	Jun-23	Jun-24	Jun-25
Revenue Hours (Sched.)	48,222	52,675	61,097
Revenue Miles (Sched.)	485,387	506,015	569,546
Total Fleet Miles (Actual)	707,418	739,996	816,704

PARATRANSIT   Operations Key Performance Indicators			
KPI	Jun-23	Jun-24	Jun-25
On-Time Performance (RW)	91.6%	91.5%	90.6%
On-Time Performance (RC)	93.7%	92.9%	71.4%
Preventable Accidents (RW)	-	1	5
Preventable Accidents (RC)	-	-	-
Service Calls (RW)	5	6	2
Service Calls (RC)	-	-	-

PARATRANSIT   Fleet Key Performance Indicators			
KPI	Jun-23	Jun-24	Jun-25
Revenue Miles (RW)	152,264	158,599	160,468
Revenue Miles (RC)	19,294	23,324	23,143
Fleet Miles (RW)	169,991	177,112	180,380
Fleet Miles (RC)	24,049	27,419	25,333

**SamTrans' OTP goal is 85.0 percent.** On-Time Performance (OTP) is calculated by evaluating time points within the route's schedules across the system for late, early, and on-time arrival and departure. A route is considered late if it exceeds 5 minutes. A route is considered early if it departs 59 seconds ahead of schedule.

**SamTrans' Miles between Preventable Accidents goal is 100,000 miles.** There were 62,823 Miles between Preventable Accidents this month.

**SamTrans' Miles between Service Calls goal is 25,000 miles.** There were 30,248 Miles between Service Calls this month.

Notes: All KPIs include all SamTrans service operated directly and by contract.

**Ride Plus** started in June 2023.

The **load factor** represents the average number of passengers in a vehicle. It is calculated by dividing the total number of passengers by the number of trips in service.

Sched. = Scheduled, which includes in-service and layover.

RW = Redi-Wheels

RC = RediCoast

## Organization Factors and Background

### **History**

On January 1, 1975, the District began consolidating 11 separate municipal bus systems in San Mateo County and initiated local bus service where none existed. By July 1976, the District had established a viable network of local bus service throughout a 446 square mile service area in the county. In mid-1977, the District added mainline service between Palo Alto and downtown San Francisco through a contract with Greyhound Lines, Inc. and inaugurated its Redi-Wheels demand response service for the mobility impaired. During its history of operations, the District has provided transportation to special events such as the Democratic National Convention, the Major League Baseball World Series and All-Star Games, the National Football League Super Bowl, World Cup Soccer and the American Public Transportation Association's Commuter Rail Conference.

The District has fought throughout its history to preserve passenger rail service along the San Francisco Peninsula and led a successful campaign in 1978 to avoid an impending decision by the Southern Pacific Transportation Company to discontinue the commuter rail service. Two years later, the California Department of Transportation negotiated a purchase of service agreement with the Southern Pacific to continue to operate the commuter rail service under the name "Caltrain" while the local counties determined if they could assume control of the corridor. As a result, the Peninsula Corridor Joint Powers Board (JPB) was formed with the three member agencies: City and County of San Francisco, San Mateo County Transit District and Santa Clara Valley Transportation Authority. The JPB acquired the Southern Pacific right of way from San Francisco to San Jose and selected the District as the managing agency for Caltrain passenger service in 1992. Amtrak served as the JPB's operator until May 2012. After that the contract to operate the rail passenger service was awarded to Transit America Services Incorporated (TASI).

Today, the District runs the primary public transit and transportation programs in San Mateo County: SamTrans bus service, Redi-Wheels and RediCoast paratransit services. The District is a legally separate and financially independent entity that is not a component unit of San Mateo County or any other organization. The District administers various activities on behalf of other agencies: (1) the Peninsula Corridor Joint Powers Board (JPB), which operates Caltrain; (2) the San Mateo County Transportation Authority (TA), which administers the Expenditure Plan funded by a half-cent transportation sales tax approved by San Mateo County voters in 1998 and reauthorized in 2004 which will continue in effect until 2033 in addition to 50% of Measure W which was approved by voters in November 2018; (3) the San Mateo County Express Lanes Joint Powers Authority (JPA or SMCEL-JPA), which the TA co-manages with City/County Association of Governments of San Mateo County (C/CAG) on the US-101 Express Lane operations and maintenance. These agencies have their own separate corporate identity and governance, and they are not component units of the District.

In August 2022, the JPB established a permanent, separate Executive Director position for Caltrain. The District will continue to provide administrative shared services to Caltrain for daily operations.

### **Local Economy**

The Bay Area continues to recover from the pandemic, with inflation slowing since its 2022 peak. From June 2024 to June 2025, Bay Area inflation was 1.5%, which was slower than the national average of 2.7%. This was largely due to a 3.7% drop in gasoline prices. Economists anticipate potential inflationary impacts from tariffs, though their scope and duration will determine the full extent.

In the first half of calendar year 2025 (CY25), the Bay Area experienced job losses, especially in professional and business services, information technology, and financial activities. Economic growth in the second half of CY25 may be hindered by factors such as Federal Reserve interest rate policies, labor market performance, and challenges in the commercial and residential real estate sectors across San Francisco, San Mateo, and Santa Clara counties.

According to the California Employment Development Department, San Francisco and San Mateo counties lost a combined 6,200 jobs, a 0.5% decline between June 2024 and June 2025. The sectors that were impacted the most were

professional services, information technology, and financial activities, but were partially offset by gains in private education, health services, and construction. During this period, the unemployment rate in the San Francisco - San Mateo metropolitan division rose from 3.8% to 4.2%, even as the civilian labor force grew by 0.4% (4,000 people).

Housing affordability in the entire Bay Area remains a constant concern moving forward into the second half of 2025. Concerning the housing market for existing single-family housing, according to the California Association of Realtors the median price for existing single-family detached homes for the state of California in June 2025 was \$899,560, down 0.13% from June 2024. Single-family home prices in all three counties continue to rise year-to-year; as of June 2025, Santa Clara County is leading the % price increase in the Bay Area with a year-to-year gain of 7.8%, followed by San Francisco County at 3.3%, and San Mateo County at an increase of 1.9%. High interest rates, low inventory and zoning restrictions continue to limit new housing supplies which will limit affordability in the Bay Area.

San Mateo County's population has declined 4.22% since the 10-year peak in 2019 at 774,231 residents, to 741,565 residents in 2024. According to the latest San Mateo County Economic Forecast in 2023 published by Caltrans, the population for San Mateo County is expected to decline until 2031.

San Mateo, San Francisco, and Santa Clara counties per capita personal income continue to outpace the rest of California, seeing consecutive growth in income over the past three years. As per the San Mateo County 2024 annual comprehensive financial report, San Mateo County continues to be held as one of the most affluent regions in California, with the highest per capita income estimated at \$178,013 in 2024, which is a 3% increase from the counties' per capita income of \$172,828 in 2023.

The following exhibits provide a snapshot of San Mateo County's key economic and demographic trends that influence local travel demand and the District's funding outlook.

The first table presents population, median household income, and unemployment rates from 2016 through 2025. While the data show steady income growth throughout the period, population levels declined following the pandemic and have yet to fully recover, reflecting regional migration and housing cost pressures.

San Mateo County Demographics and Economic Information-Population, Income, and Unemployment Rates  
Fiscal Years 2016 through 2025

Year	Total Personal			Per Capita Personal Income [2]	Average Unemployment Rates [3]
	Population [1]	Income (in millions) [1]	Per Capita Personal Income [2]		
2025	737,857	\$ 133,179	\$ 183,353	*	4.1%
2024	741,565	129,300	178,013	*	3.5%
2023	745,302	125,534	172,828		3.1%
2022	740,821	118,716	162,863		2.1%
2021	751,596	128,260	173,524		5.0%
2020	771,061	107,772	141,348		10.8%
2019	774,231	99,157	129,043		2.2%
2018	772,372	96,226	124,705		2.5%
2017	770,256	89,149	115,556		2.9%
2016	765,895	81,488	106,115		3.3%

[1] Data include retroactive revisions by the State of California Department of Finance, Demographic Research Unit.

[2] Data include retroactive revisions by the U.S. Department of Commerce Bureau of Economic Analysis.

[3] Data include retroactive revisions by the State of California Employment Development Department. Unemployment rates are non-seasonally adjusted for June

[https://labormarketinfo.edd.ca.gov/file/lfmonth/sanf\\$pds.pdf](https://labormarketinfo.edd.ca.gov/file/lfmonth/sanf$pds.pdf)

This table highlights San Mateo County's total population, total personal and per capita income, and percentage of unemployed residents.

Source for Population: Data prior to FY25 is based on County of San Mateo FY24 ACFR. FY25 Population estimate is based on 0.50% decline from FY23 to FY24

Source for Total Personal Income: Data prior to FY24 is based on County of San Mateo FY24 ACFR. Assume annual growth 3% for FY24 and FY25 Total Personal Income

Source for Per Capita Personal Income: Data prior to FY24 is based on County of San Mateo FY24 ACFR. Assume annual growth 3% for FY24 and FY25 Per Capita Personal Income

The next table compares major employers in San Mateo County in 2023 versus 2016, highlighting the shift toward technology, healthcare, education, and life-science sectors, which continue to anchor the county's employment base.

**Demographics and Economic Information-Principal Employers**  
**Fiscal Year 2023 and 2016**

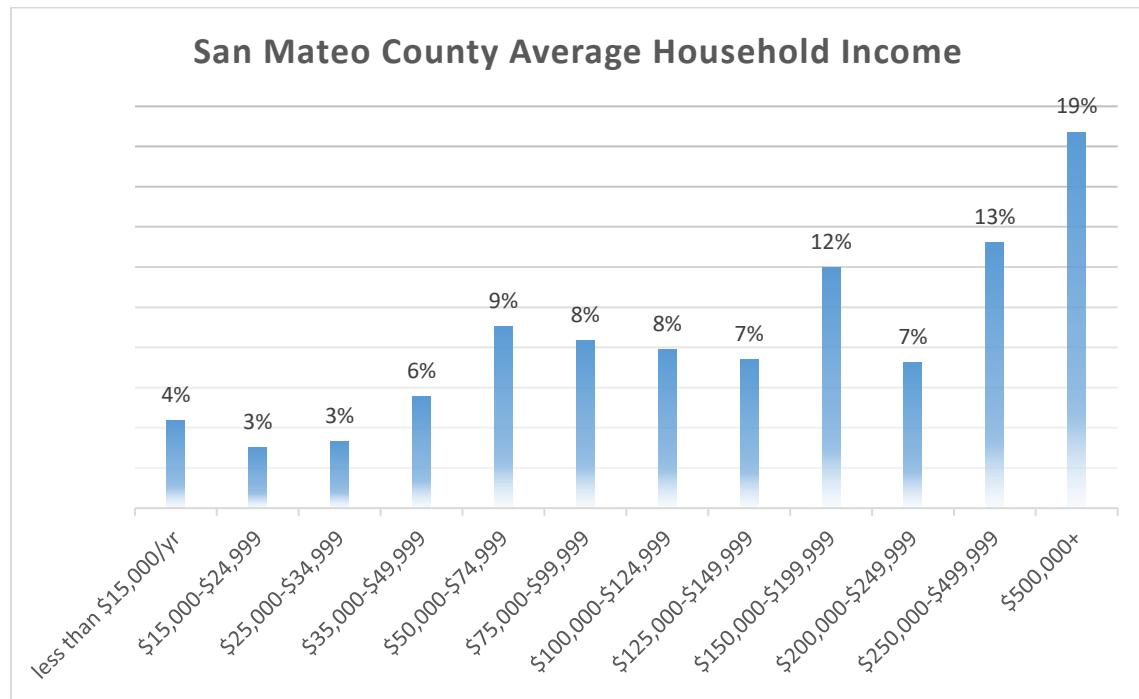
Employers in San Mateo County	Business Type	2023*			2016		
		Number of Employees	Rank	Percent of Total County Employment	Number of Employees	Rank	Percent of Total County Employment
Meta (Facebook Inc.)	Social Network	18,000	1	4.28%	6,068	4	1.40%
Genentech Inc.	Biotechnology	9,000	2	2.14%	10,000	2	2.30%
County of San Mateo	Government	5,959	3	1.42%	5,500	5	1.26%
Gilead Sciences Inc.	Biotechnology	4,307	4	1.02%	3,500	7	0.80%
Sutter Health	Health Care	3,347	5	0.80%			
Sony Interactive Entertainment	Interactive Entertainment	3,000	6	0.71%			
YouTube	Online Video-Streaming Platform	2,500	7	0.59%			
Safeway Inc.	Retail Grocer	2,117	8	0.50%	2,393	9	0.55%
Kaiser Permanente	Healthcare	2,100	9	0.50%			
Electronic Arts Inc.	Video Game Developer and Publisher	1,600	10	0.38%	2,367	10	0.54%
United Airlines	Airline				10,500	1	2.41%
Oracle Corp.	Hardware and Software				6,750	3	1.55%
Visa USA/Visa International	Global Payments Technology				3,500	6	0.80%
Mills-Peninsula Health Services	Healthcare				2,500	8	0.57%
Total		<u>51,930</u>		<u>12.34%</u>	<u>53,078</u>		<u>12.18%</u>

\* The latest information available for principal employers in the County.

This table presents the top 10 principal employers in San Mateo County for 2023 and 2016.

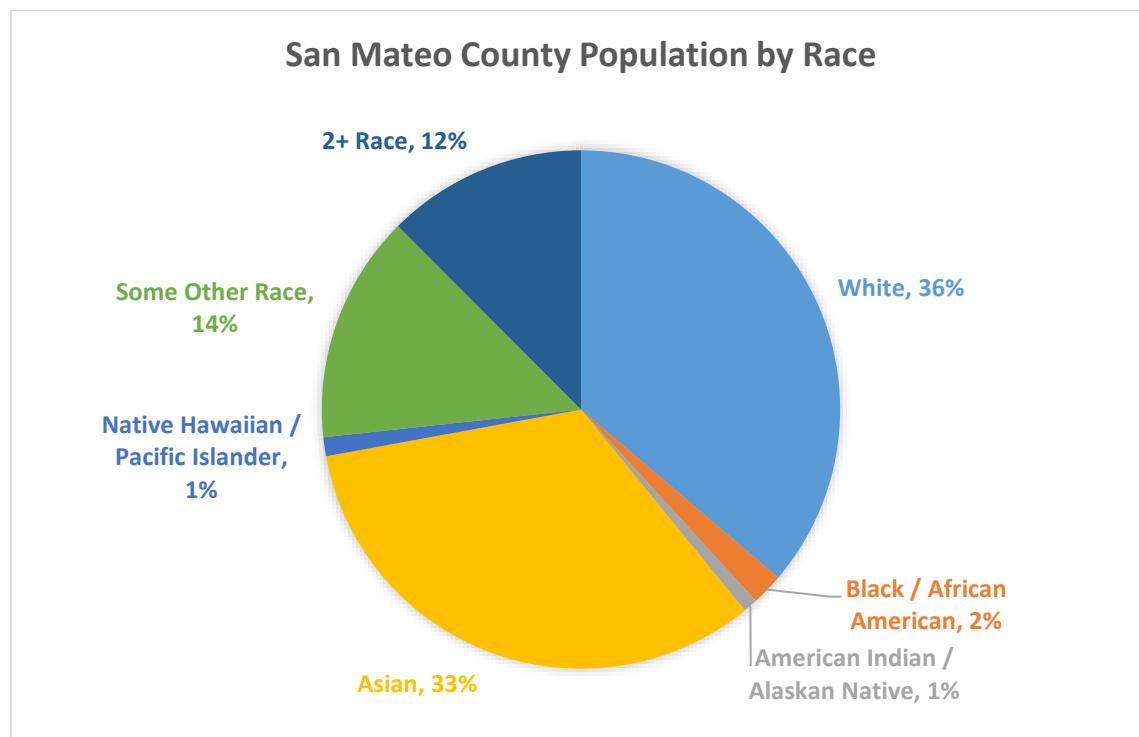
Source: San Francisco Business Times - 2024 Book of Lists; California Employment Development Department (provided by San Mateo County Controller's office) from the FY2023 County of San Mateo ACFR

The accompanying bar chart illustrates the distribution of average household income, underscoring the county's income diversity and high cost-of-living environment.



Source: San Mateo County All Together Better, Demographic Data Dashboard.

Finally, the pie chart depicts San Mateo County's population by race, providing a demographic overview of the county's diverse community and workforce base.



Source: San Mateo County All Together Better, Demographic Data Dashboard.

## Long-Range Financial and Strategic Planning

The District began operations in July 1976 as a fixed-route bus service. Today, the District has grown into a multimodal system of coordinated transit services, including bus, paratransit, and shuttles, each playing an integral role in meeting the transportation needs of San Mateo County.

The District has been working to strengthen its long-term financial standing. Improvement measures have included a restructuring of \$250M in debt and dissolution of the Bay Area Rapid Transit (BART) to SFO agreement. The District initiated several efforts in the early part of the current decade to help keep annual expenses in line with annual revenues. In November 2018, voters in San Mateo County approved the Measure W half-cent sales tax. Starting in July 2019, the District began administering 50% of the funds received from Measure W, providing a supplemental resource to improve transit services and reduce travel times; this should materially improve the District's financial condition for years to come.

During the Board Workshop on April 9, 2025, staff represented the District 10-Year Operating Financial Outlook along the draft CIP for 2026-2035. The workshop served as an opportunity to provide the Board with an overview of the District's long-range financial planning challenges, capital investment priorities, and potential tradeoffs. The following long-range operating financial projection with assumptions based on historical trends and projections for the next two fiscal years.

Projections assume the following:

### Revenue

- Passenger Fares assumed no fare increases and 2% annual farebox revenue growth
- Transportation Development Act (TDA) / State Transit Assistance (STA) assumed no prior years' carryforward beyond FY25
- Proposition A and Measure W sales tax revenues reflect HDL's latest forecast for FY26 and FY27 and are projected at 2.25% annual increase in FY28 and FY29
- Interest Income (Other Income) projected at 5% decrease annually in FY26 to FY29 as interest rates stabilize
- Rental Income (Other Income) assumes additional rents from Caltrain (\$1.3M/year) starting FY27 and from retail tenants starting FY29 (\$1.0M/year)
- Shuttle Revenue (Other Income) reflects the 2-year contract extension per FY26 and FY27 adopted budgets and held flat for the years beyond FY27
- Revenue includes AIA recovery (Other Income) and held flat beyond FY27 due to ICAP uncertainties

### Expense

- Motor Bus, ADA/Paratransit, and Multi-Modal, are projected at various annual growth rates from 4% to 10% based on labor, maintenance, service contracts negotiation, insurance, claims, and security/law enforcements
- Energy costs which are significant cost drivers as the District transition to FCEB and BEB, are currently projected to increase 9% annually

Sources (in millions)	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projection	FY29 Projection
Passenger Fares	13.3	13.6	13.8	14.1
TDA and STA	64.9	64.9	66.2	67.7
Proposition A Sales Tax	114.9	118.9	121.6	124.3
Measure W Sales Tax	57.4	59.4	60.8	62.2
Other Income	83.7	82.2	82.0	82.5
<b>Total Sources</b>	<b>\$ 334.2</b>	<b>\$ 339.0</b>	<b>\$ 344.4</b>	<b>\$ 350.8</b>

Uses (in millions)	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projection	FY29 Projection
Labor	142.2	148.2	153.6	159.8
Purchased Transportation	66.2	69.1	71.9	74.8
Contracted Services	38.1	36.8	41.0	44.0
Materials & Supplies	15.0	15.5	16.4	18.2
Utilities	3.1	3.2	3.3	3.4
Other	40.5	40.4	39.7	41.2
Debt Service	18.6	26.0	25.6	24.9
Allocations and Contributions	5.5	4.1	6.5	6.5
<b>Total Uses</b>	<b>\$ 329.2</b>	<b>\$ 343.3</b>	<b>\$ 358.0</b>	<b>\$ 372.8</b>
<b>Surplus / (Deficit) *</b>	<b>\$ 5.0</b>	<b>\$ (4.3)</b>	<b>\$ (13.6)</b>	<b>\$ (22.0)</b>

\* Starting in FY27, the District anticipates a structural deficit. Staff will explore options to increase revenues, manage costs, and evaluate service levels to maintain a balanced budget in future years.

## Modes of Transit Services

### ***District Organizational Structure***

The District offers mobility services to the residents of San Mateo County through three operating modes.

#### Motor Bus Operations

SamTrans' fixed-route Motor Bus Service provides countywide transit coverage across San Mateo County, connecting major residential, commercial, and employment centers with key regional transit hubs such as Caltrain, BART, and other neighboring transit systems. The network includes local, express, and regional routes designed to support daily commuters, students, and transit-dependent riders. Service levels are continuously evaluated to maintain operational efficiency and accessibility throughout the county.

#### Paratransit Services

The District provides accessible transportation services throughout San Mateo County with fixed-route, Redi-Wheels and RediCoast services. The entire fleet of fixed-route buses is equipped with wheelchair ramps and a kneeling feature to make boarding easier. Redi-Wheels and RediCoast members and their Personal Care Attendants are allowed to ride all regular fixed-route SamTrans buses for free. For people with disabilities who cannot use fixed-route buses, Redi-Wheels and RediCoast are the only means of transportation available. Ridership has gradually increased in recent months as businesses re-open.

#### Multi- Modal

SamTrans supports and administers a range of Shuttle Services that enhance local mobility and first/last-mile connectivity. These include community shuttles, employer-sponsored shuttles, and joint partnerships funded through Measure A and Measure W programs funded by the TA and local jurisdictions. Shuttles bridge service gaps in areas with limited fixed-route coverage, connect to major transit hubs, and complement regional transportation networks. Service delivery is managed through public-private partnerships with local jurisdictions, employers, and transportation management associations.

[Map](#)

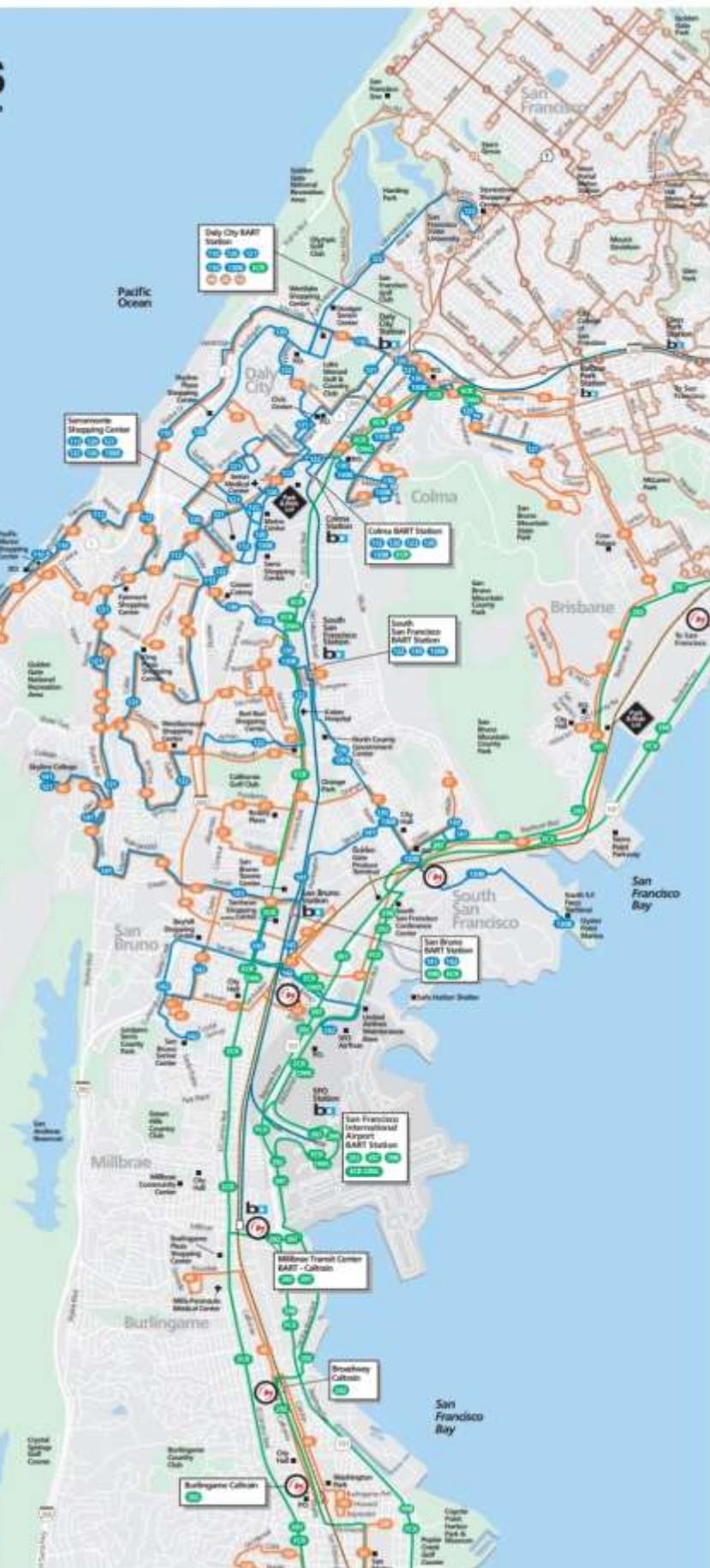
## SAN MATEO COUNTY, CALIFORNIA

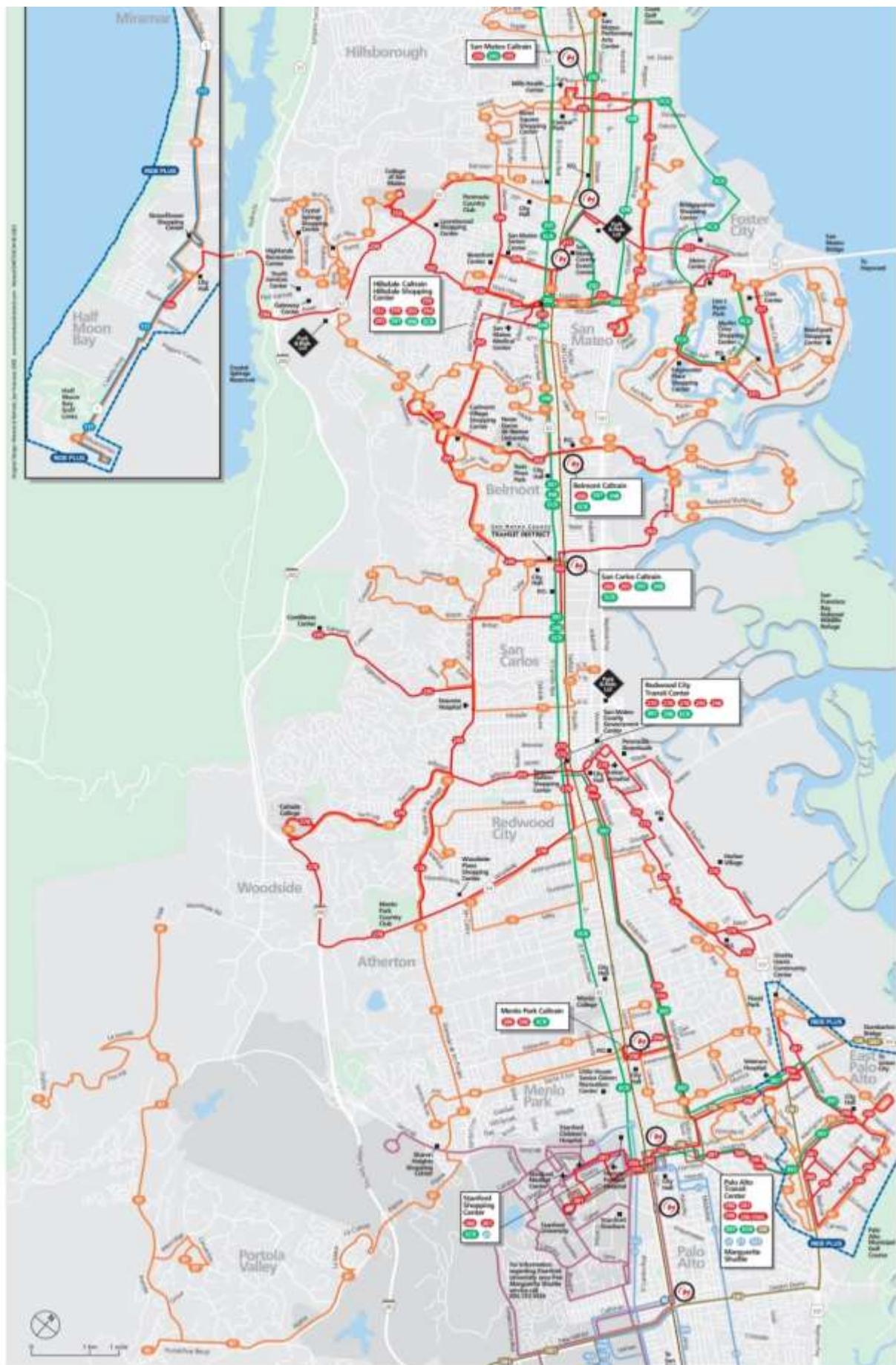


## *System Map*

# samTrans

### LEGEND





**Location: Central Headquarters and Facilities**



\*SamTrans also serve limited services in South San Francisco and Palo Alto.

## **SECTION 2 – FINANCIAL STRUCTURE**

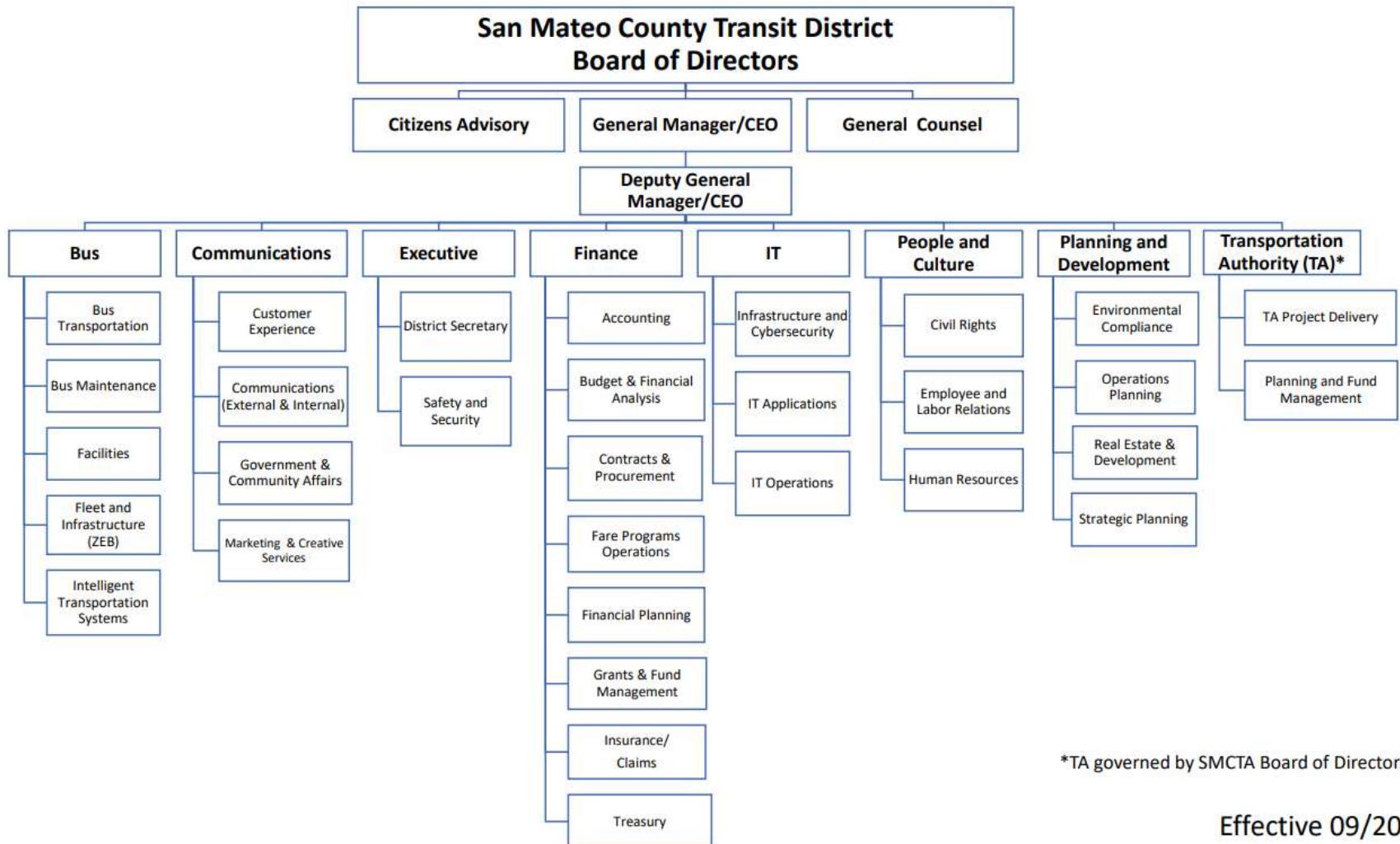
### **Governance**

A nine-member Board of Directors governs the District. The publicly elected San Mateo County Board of Supervisors appoints two of its own members and an individual with transportation expertise to the District Board. The mayors of the cities throughout the county appoint three elected city officials, bringing the District Board membership to six. These six members then select the remaining three board members from the general public, one of whom must be a Coastside resident, per the Board's geographical diversity policy for public members. The Board of Directors meets once a month to determine overall policy for the District.

In addition, the Board has created a 15-member Citizens Advisory Committee (CAC) that provides input to the Board. CAC members represent San Mateo County's bus riders, multi-modal transit riders, and the community. CAC members are appointed by the Board, meet monthly, and advise the Board on aspects of District policies with the principal objective of articulating the interests and needs of current and future riders.

Additionally, the District frequently coordinates with other agencies on these and other operating, planning, and financial matters. Such agencies include the Bay Area Rapid Transit District (BART), San Francisco Municipal Transportation Authority (SFMTA), San Francisco County Transportation Authority (SFCTA), Santa Clara Valley Transportation Authority (VTA), Alameda-Contra Costa County Transit District (AC Transit), Alameda County Transportation Commission (ACTC) and the Metropolitan Transportation Commission (MTC).

## Organization Chart



## Board of Directors

**Jeff Gee, Chair**  
Mayor  
Redwood City

**Marie Chuang, Vice Chair**  
Councilmember  
Town of Hillsborough

**David Canepa**  
Supervisor, District 5  
County of San Mateo

**Brooks Esser**  
Public Member

**Marina Fraser**  
Public Member Coastsde

**Rico E. Medina**  
Mayor  
City of San Bruno

**Josh Powell**  
Public Member

**Peter Ratto**  
Transportation Expert  
County of San Mateo

**Jackie Speier**  
Supervisor, District 1  
County of San Mateo

**JEFF GEE, Chair**, serves as Councilmember representing District 1 and former Mayor for the City of Redwood City. Appointed by the City Selection Committee, he represents the Southern Judicial District cities on the SamTrans Board since 2020 and was reappointed in 2024. He also serves on the Peninsula Corridor Joint Powers Board (Caltrain) and is the Chairman for the Transbay Joint Powers Authority (TJPA). In addition to his public service, Mr. Gee is active on several nonprofit boards throughout the San Francisco Bay Area. He brings over 30 years of experience in the Architecture, Engineering, and Construction (AEC) industry, having worked as an architect, structural engineer, and capital programs director. He currently serves as Division Manager/General Manager of Swinerton Management & Consulting (SMC), a program and construction management division within the Swinerton family of companies.

**MARIE CHUANG, Vice Chair**, Councilmember, Town of Hillsborough, is a City Selection Committee appointee for the central portion of San Mateo County. Ms. Chuang was appointed in December 2022. Ms. Chuang has served on the Town Council of Hillsborough since 2010 and is a former Mayor and Vice Mayor. She has served as Chair for two years at the City/County Association of Governments of San Mateo County and been a member of numerous boards and commissions, including the San Mateo County Flood and Sea Level Rise Resiliency District (OneShoreline), and the Central County Fire Board.

**DAVID CANEPA**, San Mateo County Board of Supervisor, was appointed by the San Mateo County Board of Supervisors in January 2023 to serve on the San Mateo County Transit District Board. He was elected to the Board of Supervisors in November 2016 and currently serves as President of the Board. Mr. Canepa is a dedicated fourth-generation San Mateo County resident, deeply rooted in the community he serves and is the former Mayor of Daly City. As a leader, Mr. Canepa prioritizes bold, forward-thinking initiatives to tackle the region's most pressing challenges. His work focuses on improving public transportation, addressing the chronic housing shortage, promoting public health and safety and prioritizing investments for children, families and older adults. Mr. Canepa also serves on several regional boards and commissions including the Metropolitan Transportation Commission, Caltrain, the San Mateo Medical Center, the Behavioral Health Commission and the Commission on Aging among others.

**BROOKS ESSER**, is a public member, who was appointed by the SamTrans Board of Directors on September 8, 2023. Mr. Esser also serves as a member of the San Mateo County Parks and Recreation Commission, as well as the North Fair Oaks Community Council.

**MARINA FRASER**, is a public member, who was appointed by the SamTrans Board of Directors in February 2019. Ms. Fraser served on the Half Moon Bay City Council for 13 years with three terms as Mayor. She has been a member of numerous boards and commissions, including Peninsula Clean Energy, Commute.org, and the San Mateo County Library JPA. She has served as both an Elected and Public member of the City/County Association

of Governments' Bicycle and Pedestrian Advisory Committee. Ms. Fraser is a long-time Coastsider resident who lives in El Granada. During the Pandemic, she received certification from UC Davis as a California Naturalist and Climate Steward.

**RICO E. MEDINA** is a third generation and lifelong resident of San Bruno, proudly serving as the city's sixth directly elected Mayor. He holds the distinction of being the first Capuchino High School graduate to become Mayor of San Bruno. Mr. Medina's dedication to public service began as a student at Capuchino High School and has grown through decades of involvement in the San Bruno community. His extensive local engagement includes serving on numerous committees, commissions, boards, sports leagues, and within his church. Regionally, Mr. Medina serves on the SamTrans Board representing the northern portion of San Mateo County. He also serves on the Board for: San Mateo County Transportation Authority (TA), the San Mateo County Express Lanes Joint Powers Authority (SMCEL-JPA), Bay Area Quality District, as Vice Chair on the Peninsula Corridor Joint Powers Board (JPB)/Caltrain, Vice Chair on the San Mateo County Operational Area Emergency Services Council, as Chair of the San Mateo County Peninsula Pre-Hospital Emergency Medical Services Group (JPA), and Chair of the San Mateo County Council of Cities and the County Selection Committee.

**JOSH POWELL**, a Belmont resident and public member appointed by the SamTrans Board in January 2017. Mr. Powell has over 20 years of experience in the software industry at Apple, Roblox, Electronic Arts and several start-ups. He is the author of the programming book Single Page Web Applications: JavaScript End-to-End, a former public member of the City/County Association of Governments' Congestion Management and Environmental Quality committee, and former president of the Belmont Central Neighborhood Association.

**PETER RATTO**, Transportation Expert, was appointed by the San Mateo County Board of Supervisors in February 2015. Prior to serving on the San Mateo County Transit District Board, Mr. Ratto served nine years on the SamTrans Citizens Advisory Committee representing multimodal riders. Mr. Ratto holds a Bachelor's degree in Transportation Management from San Francisco State University and spent almost 45 years in the waste management and recycling industry. Mr. Ratto also represents SamTrans on the City/County Association of Governments' Congestion Management Environmental Quality Committee. A life-long public transit user, Mr. Ratto grew up in Daly City and currently resides in San Mateo.

**JACKIE SPEIER**, San Mateo County Board of Supervisor, was appointed by the San Mateo County Board of Supervisors to serve on the San Mateo County Transit District Board in February 2025. She was elected to the Board of Supervisors in November 2024. Supervisor Speier represents District 1 which includes the communities of San Mateo Highlands, Baywood Park neighborhood, Burlingame, Burlingame Hills, Hillsborough, Millbrae, San Bruno, South San Francisco (east of El Camino Real), and San Francisco Airport. She also serves on numerous boards of directors in her role for the County, including the San Mateo County Transportation Authority (TA), Peninsula Clean Energy (PCE), Child Care Partnership Council (CCPC), First 5 Commission, Local Agency Formation Commission, San Mateo County Child Abuse Prevention Council (CAPC), and San Mateo Health Commission (HPSM). Ms. Speier has represented the residents of the San Mateo County for over 40 years on all levels of government, starting on the San Mateo County Board of Supervisors in 1981, followed by her service in the California Assembly and Senate for 18 years, and in the U.S. Congress for almost 15 years.

## Executive Management Team

### **GENERAL MANAGER/CEO**

April Chan

### **DEPUTY GENERAL MANAGER/CEO**

David Santoro

### **EXECUTIVE OFFICERS**

David Olmeda – Chief Operating Officer, Bus

Emily Beach – Chief Communications Officer

Josh Mello – Executive Officer, Planning and Development

Kate Jordan Steiner – Chief Financial Officer

Margaret Tseng – Executive Officer, District Secretary

Mehul Kumar – Chief Information Technology Officer

Nathaniel Kramer – Chief People Officer

### **GENERAL COUNSEL**

Hanson Bridgett, LLP

Joan Cassman, Esq.

## **Administration**

The District has a total of 1035 employees or full-time equivalents (FTEs). Of this total, 777 FTEs are allocated to the District and the remaining FTEs are allocated to JPB (226.5), TA (26.5) and JPA (5). The District's organizational divisions and their key functions are described below.

**The Executive Office** is responsible for directing and overseeing all activities and providing support to the Board of Directors.

**The Finance Division** is responsible for financial accounting and reporting, operating and capital budgeting, grants, payroll and vendor disbursements, investments and cash management, debt management, revenue control, purchasing, contract administration, and risk management.

**The Bus Division** is responsible for SamTrans fixed- route bus service, paratransit services, microtransit services, shuttle service contracts, contracted urban bus services (CUB), quality assurance, vehicle and facilities maintenance, intelligent transportation systems (ITS), bus stops, all in full accord with the requirements of the Americans with Disabilities Act (ADA).

**The Communications Division** is responsible for media relations, legislative activities, customer service, marketing, sales, advertising, distribution services, public information, and community outreach.

**The Planning and Development Division** is responsible for strategic planning and performance, real estate and property development.

**The People and Culture, Information Technology, and Safety Divisions** provide management assistance to executive divisions and are responsible for human resources, safety and security, information technology, and civil rights.

## Managing Agency Role

The District is a legally separate and financially independent entity that is not a component unit of the County of San Mateo or any other organization. The District administers various activities on behalf of other agencies: the JPB, which operates Caltrain, the TA which administers the Expenditure Plans funded by a half-cent transportation sales tax approved by San Mateo County voters in 1988 and extended to 2033, as well as half of the Measure W revenues, and the San Mateo County Express Lanes Joint Powers Authority (JPA or SMCEL-JPA). These agencies each have their own separate corporate identities and governance.

### ***Caltrain***

Caltrain is a 77-mile-long commuter rail system that provides service between San Jose and San Francisco, with peak-hour service to Gilroy. In 1987, the City and County of San Francisco, the District, and Santa Clara Valley Transportation Authority (VTA) formed the Joint Powers Board (JPB) to transfer administrative responsibility for Caltrain from the State of California to the local level. In July 1991, a Joint Powers Agreement was signed by the three parties and outlined the JPB membership and powers, specified financial commitments for each member, and identified the District as the managing agency. The District assumed the administration of Caltrain, and the JPB assumed full ownership of the right-of-way in 1992. Transit America Services Inc. (TASI) is the current contract operator for Caltrain service and is also responsible for maintenance, repair, and cleaning of equipment and property. A separate Short-Range Transit Plan addresses Caltrain and its performance. In August 2022, the three-member agencies accepted the proposal to establish a permanent, separate Executive Director position for Caltrain, as well as five Caltrain-specific direct reports. The District will continue to provide shared services to Caltrain in the areas of Human Resources, Contracts and Procurement, Information Technology, Civil Rights, Accounting, Treasury, Budgets, Communications, Government and External Affairs, and Real Estate and Grants.

### ***San Mateo County Transportation Authority (TA)***

In 1988, San Mateo County voters approved Measure A, creating a new half-cent sales tax to fund a 20-year Countywide Transportation Program Expenditure Plan. The measure also created the TA to oversee the expenditure of sales tax revenue. The Measure A expenditure plan identified 80 transportation improvement projects and specified annual allocations of sales tax revenues for local street and road improvements, transit-related improvements, transportation systems management and bicycle programs. In November 2004, voters extended the Measure A tax for an additional 25 years commencing January 1, 2009. The specifics of the new expenditure plan can be found on the TA website ([www.smcta.com](http://www.smcta.com)). To conserve public funds and limit additional bureaucracy, the TA contracts with the District to provide staffing and administrative services to oversee day-to-day activities. Costs associated with these activities are capped at one percent of the total expenditure plan funding amount.

As discussed above, on July 11, 2018, the District Board voted to place a half-cent sales tax measure (Measure W) on the November 2018 Ballot. Following its passage in November 2018, the tax is expected to generate approximately \$91.0M a year in new tax revenue. The TA is responsible for administering 50% of the tax revenues consistent with an investment plan set forth in Measure W. The expenditure plan assigns: 22.5% of the revenues for countywide highway congestion improvements; 12.5% for local safety, pothole, and congestion relief improvements; 10% for regional transit connections; and 5% for bicycle and pedestrian improvements.

### ***San Mateo County Express Lanes Joint Power Authority (JPA or SMCEL-JPA)***

On June 13, 2019, the San Mateo County Transportation Authority (TA) and City/County Association of Governments of San Mateo County (C/CAG) entered into an agreement called the Joint Exercise of Power Agreement for the San Mateo County Express Lanes. This agreement named the TA and C/CAG as co-sponsors for a US-101 Express Lanes Project. The purpose of this project is to reduce congestion on US-101 in San Mateo County by improving and extending the use of express lanes thereby creating more efficient traffic flow. On March 3, 2023, the US-101 express lanes were opened for use in both northbound and southbound.

## Funding Sources

District operations and capital investments are funded by a diversified portfolio of local sales taxes, state and federal programs, fares, grants, and partner contributions. Operating sources support day-to-day service; capital sources fund facilities, fleet, and infrastructure. Key sources include:

### **Operating:**

#### Proposition A Sales Tax

The District's original half-cent sales tax was authorized by San Mateo County voters at the November 1974 election when the Measure to form the San Mateo County Transit District was approved. Pursuant to this authority, the District's Board of Directors acted to impose the sales tax in 1981. These funds have been collected since July 1, 1982 and provide operating revenues to cover the annual shortfall in operating revenues, local match for federal operating grants, capital programs, and debt service. This revenue stream is continuous.

#### Measure W Sales Tax

The District Board voted to place a half-cent roads and transit sales tax measure onto the November 2018 Ballot, which was approved by the voters as Measure W. The 30-year half-cent sales tax to be collected starting from July 1, 2019 through June 30, 2049. Measure W Sales Tax provided the county with additional resources to improve transit and relieve traffic congestion. Half of those funds are administered by the San Mateo County Transportation Authority (TA) while the remaining half are administered by the District.

#### TDA and STA

The Transportation Development Act of 1971 established two funding sources: Local Transit Development Funds (TDA) and State Transit Assistance (STA). In the Bay Area, these funds are allocated to transit operators by the Metropolitan Transportation Commission (MTC).

#### Transportation Development Funds (TDA)

TDA Funds are derived from a ¼-cent general sales tax collected statewide for the improvement of public transportation services with allocation based on estimates provided by the MTC on a population-based formula. TDA funds can be used for transit operations, bus and rail projects, special transit services for disabled riders, pedestrian and bicycle facilities, and transportation planning.

#### State Transit Assistance (STA)

STA is funded from diesel sales/excise taxes and allocated based on the availability of funds for eligible transit operators. The MTC apportions these funds based on two formulas: a Revenue Based Formula (for Motor Bus program) and a Population Based Formula (for Paratransit program). STA Revenue-Based funds are apportioned to the region based on revenues generated by the transit operators. STA Population-Based funds are programmed to STA-eligible operators by Congestion Management Agencies (CMAs) in each of the nine Bay Area counties as part of a STA Population-Based County Block Grant. STA funds are to be used to enhance public transportation services, including community transit service, and to meet high priority regional transportation needs.

### Passenger Fares

Passenger Fares include farebox receipts for both Motor Bus fixed route and Paratransit programs (also referred to as "Americans with Disabilities Act (ADA) Programs"). Fares are collected through Clipper®, the SamTrans mobile app, cash, coin, and varieties of Passes.

### SMCTA Measure A

Since 1988, when San Mateo County voters passed Measure A, the San Mateo County Transportation Authority (TA) has worked to improve transit and relieve traffic congestion. The measure was reauthorized by San Mateo County voters in 2004 for an additional 25 years beginning January 1, 2009 and ending December 31, 2033 as a new Measure A. TA allocates 4% of its Measure A tax revenues to the District for paratransit operating needs.

### Interest Income

The District's investable fund balances are invested by the District's investment manager according to the District's approved investment policy for government funds and under the oversight of the Chief Financial Officer. Investment interest incomes are dependent on investment portfolios and market interest rates which may fluctuate during market uncertainty.

### Rental Income

The District owns its headquarters building, parcels on the El Camino Real Corridor, and the Dumbarton Right-of-Way. Rental income reflects rents from retailers and office tenants using available property space.

### Operating Grants

Operating grants include federal, state and regional/local funding sources that support the District's operating activities. These revenues vary from year-to-year based on funding availability, project eligibility and policy priorities.

### Employer Shuttle Funds

The District's shuttle program provides free rides to employees from BART and Caltrain stations to local employer facilities during commute hours. The shuttle programs are sponsored by local municipalities and employers.

In addition to operating support, the District leverages dedicated capital programs and competitive grants for fleet, facilities, and ZEB infrastructure.

### **Capital:**

#### Senate Bill 1 - State of Good Repair (SOGR)

California Senate Bill (SB) 1, the Road Repair and Accountability Act of 2017, was signed into law on April 28, 2017, including a program referred to as the State of Good Repair (SOGR) that will provide additional revenues for transit infrastructure and service improvements. The SOGR funds will bring in revenue to local Bay Area transit districts to be used for eligible transit maintenance, rehabilitation, and capital projects.

#### Federal Transit Administration (FTA) Section 5307

The Urbanized Area Formula Funding program (49 U.S.C. 5307) makes federal resources available to urbanized areas for transit capital and operating assistance in urbanized areas and for transportation-related planning. Funding is made available to designated recipients that are public bodies with the legal authority to apply for, receive, and dispense federal funds. Eligible activities include: planning, engineering, design and evaluation of transit projects and other technical transportation-related studies; capital investments in bus and bus-related activities such as replacement, overhaul and rebuilding of buses, crime prevention and security equipment and construction of maintenance and passenger facilities; and capital investments in new and existing fixed guideway systems including rolling stock, overhaul and rebuilding of vehicles, track, signals, communications,

and computer hardware and software. In addition, associated transit improvements and certain expenses associated with mobility management programs are eligible under the program.

### Discretionary / Competitive Grants

#### *Local Partnership Program (LPP)*

The Local Partnership Program provides state funding to agencies that have secured local transportation revenues (such as sales taxes, tolls, or fees). Funds are distributed in two ways:

- Formula (LPP-F): Provides direct allocations to eligible agencies based on the amount of local, voter-approved transportation revenues they generate. The District uses these funds to support the construction of Zero Emission Bus (ZEB) infrastructure projects at the North and South Bases.
- Competitive (LPP-C): Awarded through a statewide competition to projects that demonstrate strong benefits, readiness, and alignment with state transportation goals. The District obligated their LPP-C award for FY26 as a match to a Bay Area Air District grant.

Together LPP-F and LPP-C support transit, road, and active transportation projects that improve mobility, safety, and sustainability.

#### *Low Carbon Transit Operations Program (LCTOP)*

The Low Carbon Transit Operations Program is funded through California's Cap-and Trade program and provides annual allocations to transit agencies. LCTOP funds are used to support projects that reduce greenhouse gas (GHG) emissions and improve mobility. Eligible uses include expanding bus and rail service, providing free or reduced-fare programs, and funding capital projects that enhance transit efficiency and ridership. The District will be using LCTOP funds towards the construction of ZEB infrastructure on North Base.

#### *Assembly Bill 664 (AB664) Bridge Toll Funds*

AB664 directs a portion of toll revenues collected on Bay Area state-owned bridges to support transit and transportation improvements that relieve congestion in bridge corridors. Funds are allocated by the MTC to eligible transit operators for operating support and capital projects that improve connectivity, reliability, and capacity for transbay travel. The District will be using these funds as a match for federal funds received on the ZEB infrastructure project at South Base.

#### *Bay Area Air District Infrastructure Solicitation*

The District received a discretionary grant from the Bay Area Air District Infrastructure Solicitation to fund capital improvements that reduce emissions and enhance transit infrastructure. These funds are being used for the South Base ZEB infrastructure project to support more sustainable transit service.

#### *Alliance for Renewable Clean Hydrogen Energy Systems (ARCHES)*

ARCHES is a statewide public-private partnership selected under the U.S. Department of Energy's (DOE) Regional Clean Hydrogen Hubs program to build out California's clean hydrogen infrastructure. The first allocation received by the District will go towards the construction of the hydrogen station infrastructure being installed at North Base.

#### *San Mateo County Transportation Authority (TA) Regional Transit Connections (RTC) Program*

The TA RTC Program uses a portion of Measure W sales tax revenue to fund transit improvements that connect San Mateo County with neighboring counties. It supports capital, operational, and first and last mile projects for regional transit that enhances mobility, reduces congestion, and improves equity. The District was awarded funds for four projects including the development of a first and last mile plan, providing funds through final design for the Dumbarton West Connector project, and funding two operational projects – SamTrans EPX express route between East Palo Alto and San Francisco International Airport, San Bruno BART Station, and San Francisco and expanding Ride Plus operations to Palo Alto Transit Center.

## **SECTION 3 – BUDGET POLICY AND PROCESS**

### **Basis of Budgeting**

State law requires the District to adopt an annual budget by resolution of the Board of Directors for each fiscal year starting on July 1. Staff presents a proposed annual budget based on established agency goals, objectives and performance measures to the Board of Directors. The presentation may recommend using financial reserves to balance the budget when Board-authorized expenditures exceed projected revenues. The Board of Directors monitors budget-to-actual performance through monthly staff reports. The Board adopted the District's second Biennial Budget for FY26 and FY27 on June 4, 2025.

The District prepares its budget on a basis of accounting that differs from Generally Accepted Accounting Principles (GAAP). The primary difference between the budgetary basis of accounting and GAAP relates to the treatment of capital assets. Depreciation and amortization expense per GAAP is not budgeted, and budgeted capital expenditures are not recorded as an expense per GAAP.

Once adopted, the Board of Directors has the authority to amend the budget. Cost center managers monitor budget-to-actual performance monthly on an accrual basis. The Board has delegated the authority to transfer budget amounts between divisions and departments to the General Manager/CEO or his designee. However, any increase to the expenditure budget as a whole requires the approval of the Board. In addition, the District uses the encumbrance system to reduce budget balances by issuing purchase orders to avoid over-commitment of resources.

The District employs the same basis and principles for both budgeted and actual revenues and expenses, except those actual proceeds from the sale of capital assets, unrealized investment gains and losses, and interfund transfers are not included in the budget.

The District's financial policies establish a disciplined framework for planning, budgeting, and fiscal accountability.

### **Financial Policy**

#### **Financial Planning Policies**

Financial planning policies incorporate both short-and long-term strategies focused on the principles of a balanced budget. These policies ensure proper resource allocation and the continued financial viability of the organization. The District reviews the policies on an annual basis as part of the budget process to ensure continued relevance to the organization's goals and objectives.

#### **Balanced Budget**

The budget reflects the short-term goals of the agency. Following development, adoption, and implementation of the annual budget, the District continually monitors actual monthly financial performance against the budget.

The Board of Directors requires the District to have a balanced budget each year. As such, the District oversees development of its budget to ensure that assumptions and estimates used to develop the budget are reasonable. The District bases its forecasts on historical expense trends and validated assumptions. The District also researches market trends and consultants' studies that could impact expenses while expanding service. At the time of adoption, the budgeted expenditures equal budgeted revenues, achieving a balanced budget.

#### **Expenditure Accountability**

Each month, the District performs a detailed line-by-line analysis of revenues and expenses to determine

operating variances. This includes reviewing position headcount, analyzing material and other expenses, examining revenue scenarios for potential shortfalls in relation to business activities, and conducting continuous audits to ensure a balanced budget. Any deviation from budget is reviewed and corrective measures are implemented by the appropriate division. Each division is responsible for maintaining budget compliance. Results are disclosed during monthly Board of Director meetings as part of monthly financial performance reports. The District will use various strategies to manage potential and foreseeable year-end budget variances.

#### Revenue Policies

The principal operating revenues of the District are local sales tax, passenger fares, state and local funds, Federal Transportation Administration (FTA) grants, and investment and rental income. A clear understanding of the District's revenue sources is essential to maintaining a balanced budget and for providing quality service to customers. Additionally, the District has included other alternative revenue enhancements, such as advertisements at bus shelters and bus exteriors.

#### Expenditure Policies

The District's expenditures include the costs of Bus Operations, providing mandated paratransit and shuttle services. This District's expenditure also includes administrative expenses, and depreciation on capital assets. Where possible, the District leverages exist infrastructure and/or transit services provided by other local agencies. Prudent expenditure planning, monitoring and accountability are key elements of fiscal stability. The expenditure policy establishes broad guidelines to ensure that the District achieves the lowest possible cost of capital within prudent risk parameters.

The District's approach to fund balance differs from traditional governmental accounting due to its enterprise structure.

### Fund Balance – Ending Balance (Surplus / Deficit)

Starting in July 2023, the District modified the basis of reporting from modified accrual (only material revenues and expenses are accrued) to accrual basis in the monthly financial statements. Under this method, revenues are recorded when earned and expenses are recorded when related liability is incurred, regardless of timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The District does not have traditional "Fund Balances" like other governmental agencies. The District conducts both short-term and long-term financial analysis and planning through the budgeting process and maintenance of the District's Financial Capacity Model, respectively. The Board of Directors has discretion over the use of the funds and allocates them for designated purposes through the biennial budgetary process.

## Operating Budget Calendar

The following section reflects the typical Budget Cycle for the District.

<b>Operating Budget Cycle</b>		
Phase I	Sep – Nov	Budget assumptions and targets are established and provided to division chiefs and cost center managers as a budget base
Phase II	Jan	Cost Center Managers submit budget requests to meet division goals for upcoming fiscal year
Phase III	Feb – Mar	Submitted budget requests are reviewed for accuracy, reasonableness, and completeness
Phase IV	Mar – Apr	Executive Team reviews preliminary budget submission for overall alignment with agency goals and instructs staff to prepare Board of Directors budget package.
Phase V	May	The preliminary budget is presented to the Board of Directors for review and questions
Phase VI	June	The proposed budget is presented to the Board of Directors for adoption
New FY	July 1 <sup>st</sup>	The adopted budget becomes effective and is communicated to everyone
	Second half of FY (if required)	Budget amendments to the adopted budget will be presented to the Board for review and approval as needed

### ***Budget Process***

The budget process starts in September with a review of the District and Division-level goals and objectives. A preliminary set of assumptions is developed to form the basis of the budget preparation process. The Finance Division's Budget Department is responsible for distributing budget instructions and materials, as well as other data such as prior year actuals and current year forecasts to guide the development of the Operating Budget.

The Operating Budget is initially prepared using the current year's baseline expenditure plan, plus adjustments for known or assumed changes that will occur during the upcoming fiscal years. Any new budget requests that are not included in the baseline submissions are submitted separately for review and approval. All submissions are reviewed by division management before being submitted to the Budget Department for further analysis. The Budget Department conducts an extensive review of the requested budgets, validates current and projected expenditures, and identifies outstanding issues for consideration. All budget requests, including adjustments to the baseline, require justification to provide context for the expenditure. The Budget Department then meets with each Cost Center Manager to review the budget requests to be included in the budget.

The completed division budgets are then reviewed by the Chief Officers and General Manager/CEO to ensure they meet the District's goals and objectives for the upcoming budget years. This review of budget requests may result in adjustments to maximize District resources.

### ***Budget Approval and Public Involvement***

A preliminary view of the FY26 and FY27 Operating and Capital Budget was presented to the Board on May 7, 2025, for introduction and informational purposes. The final Adopted Operating Budget was presented and formally adopted by the Board on June 4, 2025. All the District's Board meetings are open to the public and public comments are permitted. In addition, a separate formal meeting of the Community Advisory Committee (CAC), is held every month with voluntary participation from the public. During the year, the monthly financial statement is presented to the Board to report on year-to-date actuals against year-to-date Budget. A narrative in the form of a staff report is attached providing variances against budget.

### ***Budget Amendment Process***

The budget may be amended during the fiscal year following Board's adoption. Procedures for amendments follow the budget development process, that is, proposed amendments must be submitted to the Board along with appropriate documentation outlining the justification for the request.

## Significant FY26 and FY27 Operating Budget Assumptions

The following summarizes the major assumptions underlying the FY26 and FY27 Adopted Budgets.

WAGES AND BENEFITS	<p>Wages and benefits are calculated by the Budget Department based on approved Salary Ordinance positions and the anticipated salary level for each person for the upcoming year. FY26 includes a 3.5% universal wage increase for non-represented employees and a 3.5% universal wage increase with equity adjustment for represented employees based on the District's current collective bargaining agreements. FY27 includes a 3.5% universal wage increase for all non-represented and represented employees.</p>
STAFFING CHANGES	<p>The FY26 and FY27 Adopted Budgets include 350 Bus Operator positions based on the approved Salary Ordinance 110 to deliver the Reimagine SamTrans service plan. There are no new positions assumed for FY26 and FY27.</p>
OTHER EXPENSES	<p>Cost Center Managers prepare estimated expense budget. Budget reflect anticipated usage at current prices. An explanation and analysis justifying the requests are prepared for each baseline expense, showing how the cost was determined, and New Budget Proposal forms detail special one-time or new baseline expense requests.</p> <ul style="list-style-type: none"><li>• Staff conducted a comprehensive review of expenses to reduce reliance on diminishing prior years' surpluses:<ul style="list-style-type: none"><li>○ Deferring the hiring of specific vacant positions</li><li>○ Targeting discretionary expenses such as training, business travel, and professional services</li></ul></li><li>• Assumes Proposition A and Measure W sales tax modest year over year growth, driven by economic recovery, easing inflation, and improving consumer sentiment</li><li>• Includes estimated hydrogen fuel and electricity costs for the 47 zero emission buses the District will operate</li><li>• Assumes contractual increases and modest ridership growth in CUB and higher costs related to Redi-Wheels resulting from the contract extension</li><li>• Extends two years Shuttle contract maintain current service level and cost-sharing arraignment until a comprehensive evaluation of the program is completed.</li><li>• Includes facility maintenance costs, debt services and rent revenue related to the new Gateway Millbrae headquarters</li></ul>

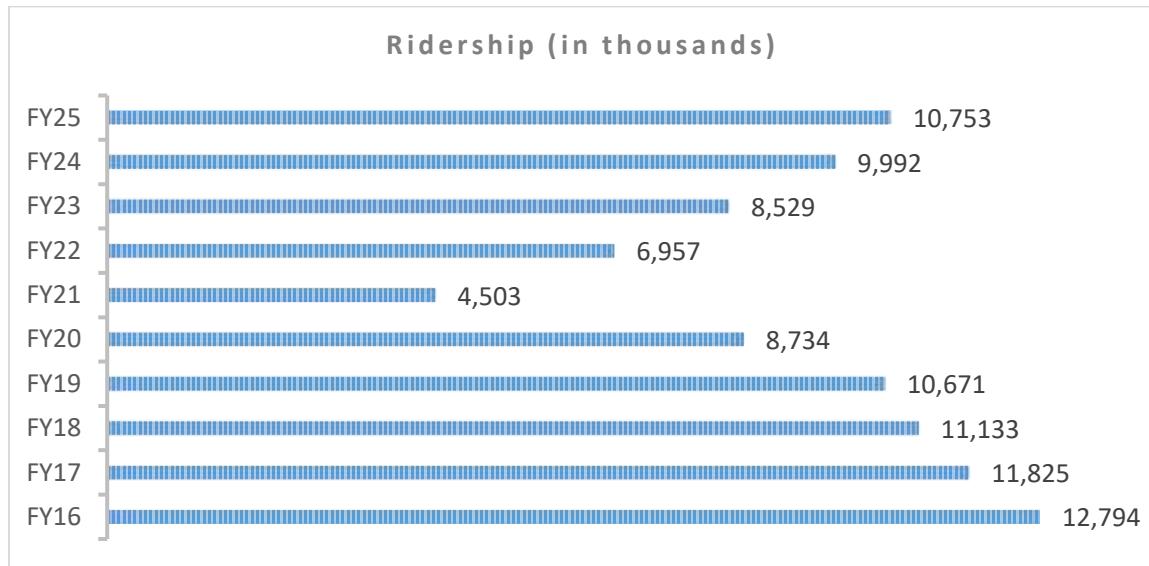
## **SECTION 4 – FY26 AND FY27 OPERATING BUDGET**

### ***Budget Challenges***

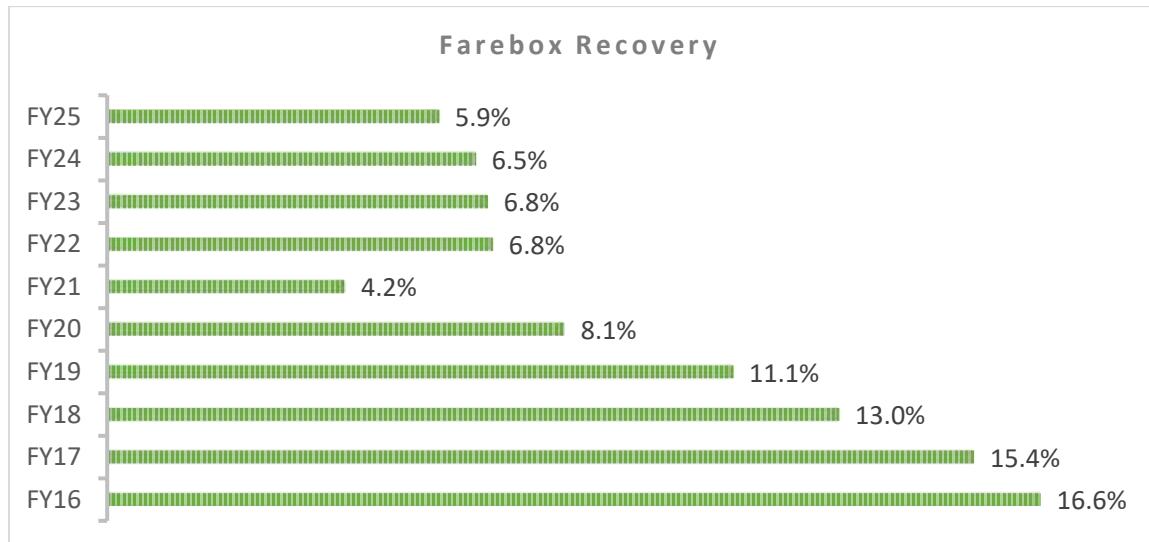
In San Mateo County, demographic, growth, and technology trends have evolved significantly, increasing the cost of maintaining baseline transit service. Through the success of the Reimagine SamTrans initiative, ridership has now recovered to pre-pandemic FY19 levels. However, despite this recovery, operating costs have risen substantially, resulting in a farebox recovery ratio that is less than half of pre-pandemic levels.

Like many public transit agencies across the nation, the District continues to face financial pressures as sales tax and grant revenues have not kept pace with inflation and rising service delivery costs. These ongoing cost pressures underscore the importance of long-term financial planning, efficient resource management, and pursuit of new revenue opportunities.

### **FIXED-ROUTE (BUS) RIDERSHIP TRENDS**



### **FIXED-ROUTE FAREBOX RECOVERY TRENDS**



Farebox recovery data presents the percentage of fixed-route fare revenue collected compared to fixed-route operating expenses.

## Summary Financial Statement Trends (continued on next page)

The following schedules present the five-year consolidated view, summarizing sources and uses of funds from FY21 through FY27. This overview highlights the District's operating trends, the balance between recurring revenues and expenditures, and the key drivers shaping future budgets.

### **SAN MATEO COUNTY TRANSIT DISTRICT (\$ in thousands)**

	<b>FY21 ACTUAL</b>	<b>FY22 ACTUAL</b>	<b>FY23 ACTUAL</b>	<b>FY24 ACTUAL</b>	<b>FY25 FORECAST</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY27 ADOPTED BUDGET</b>
<b>SOURCES</b>							
Passenger Fares	5,615	8,913	11,226	12,719	13,043	13,304	13,570
Rental Income	2,045	1,945	2,858	2,461	1,754	1,927	2,998
Dumbarton Rental Income	518	546	911	974	1,019	1,048	1,080
Investment Interest Income	3,094	3,483	12,097	20,361	19,975	17,960	17,211
Advertising Income	278	834	1,347	1,042	768	773	688
Other Income	2,550	826	1,155	23,818	885	445	445
Agency Indirect Administration Recovery	19,778	22,652	32,800	39,673	38,670	38,999	38,999
<b>Subtotal: Operating Revenue</b>	<b>33,878</b>	<b>39,199</b>	<b>62,394</b>	<b>101,050</b>	<b>76,114</b>	<b>74,455</b>	<b>74,989</b>
Prop A Sales Tax	93,833	112,906	117,920	115,574	113,681	114,856	118,889
Measure W Sales Tax	46,577	56,124	58,706	57,684	56,841	57,428	59,445
Transportation Development Act (TDA) Transit Fund	37,428	35,071	53,028	53,594	55,802	51,793	51,793
State Transit Assistance (STA)	3,566	10,631	17,130	11,387	12,749	9,330	9,330
Operating Grants	1,241	861	1,450	777	1,070	3,019	1,997
CARES ACT and CRRSAA and ARPA	58,146	15,633	11,883	-	-	-	-
<b>Subtotal: Operating Assistance</b>	<b>240,791</b>	<b>231,226</b>	<b>260,117</b>	<b>239,016</b>	<b>240,143</b>	<b>236,426</b>	<b>241,453</b>
Transportation Development Act (TDA) 4.5 Redi-Wheels	1,970	1,846	2,791	2,821	2,964	2,726	2,726
State Transit Assistance (STA) - Paratransit	476	1,796	972	1,067	1,172	1,011	1,011
SMCTA Measure A Redi-Wheels	3,200	3,860	4,690	4,651	4,547	4,594	4,756
Measure M Paratransit	1,617	1,201	1,314	1,200	1,200	1,200	1,200
Operating Grants - American Disabilities Act	2,268	2,000	2,185	2,646	3,737	3,812	3,909
<b>Subtotal: American Disabilities Act Operating Assistance</b>	<b>9,531</b>	<b>10,703</b>	<b>11,952</b>	<b>12,384</b>	<b>13,621</b>	<b>13,344</b>	<b>13,602</b>
Employer SamTrans Shuttle Funds	1,205	1,250	4,331	4,481	4,592	8,570	8,916
AB434 Funds, TA Funded Shuttle & Other	404	619	141	-	-	-	-
<b>Subtotal: Multi-Modal Transit Program Operating Assistance</b>	<b>1,610</b>	<b>1,869</b>	<b>4,472</b>	<b>4,481</b>	<b>4,592</b>	<b>8,570</b>	<b>8,916</b>
Pass-Through to Other Agencies	380	597	597	-	1,356	1,356	-
SMCTA Measure A for Caltrain	7,397	-	-	-	-	-	-
<b>TOTAL - SOURCES</b>	<b>293,587</b>	<b>283,595</b>	<b>339,533</b>	<b>356,930</b>	<b>335,825</b>	<b>334,151</b>	<b>338,960</b>

## Summary Financial Statement Trends (continued on next page)

	<u>FY21 ACTUAL</u>	<u>FY22 ACTUAL</u>	<u>FY23 ACTUAL</u>	<u>FY24 ACTUAL</u>	<u>FY25 FORECAST</u>	<u>FY26 ADOPTED BUDGET</u>	<u>FY27 ADOPTED BUDGET</u>
<b>USES</b>							
Wages & Benefits	78,702	84,364	105,578	111,001	126,567	130,442	136,398
Board of Directors	125	164	113	155	93	266	267
Indirect Admin and Overhead Costs - Labor	7,609	4,556	7,108	11,175	13,250	11,488	11,488
<b>Subtotal: Labor</b>	<b>86,436</b>	<b>89,084</b>	<b>112,798</b>	<b>122,331</b>	<b>139,910</b>	<b>142,196</b>	<b>148,153</b>
Contracted Urban Bus Service	22,450	19,606	21,694	30,816	36,088	37,764	39,539
Contracted American Disability Act Programs	10,161	11,508	14,212	14,718	17,248	19,561	20,397
Contracted Multi-Modal Transit Programs	1,645	1,742	4,569	4,535	6,003	8,865	9,211
<b>Non-Labor Subtotal - Purchased Transportation</b>	<b>34,256</b>	<b>32,856</b>	<b>40,475</b>	<b>50,070</b>	<b>59,338</b>	<b>66,189</b>	<b>69,147</b>
Vehicle Maintenance (Contracted)	1,333	1,152	1,243	796	912	1,862	871
Dumbarton Maintenance of Way	28	64	41	117	523	350	350
Property Maintenance	1,940	2,053	2,245	2,957	3,468	4,274	4,466
Professional Services	5,538	7,336	7,210	8,427	8,166	11,533	9,957
Technical Services	4,738	3,606	5,600	5,316	6,592	7,828	7,786
Security and Law Enforcement	3,758	3,660	3,718	4,062	5,188	6,836	7,962
Ticketing and Fare Collection	630	977	1,098	1,228	1,205	1,328	1,394
Other Services	2,890	2,873	3,344	4,288	3,819	4,089	4,012
<b>Non-Labor Subtotal: Contracted Services</b>	<b>20,856</b>	<b>21,721</b>	<b>24,499</b>	<b>27,192</b>	<b>29,873</b>	<b>38,101</b>	<b>36,800</b>
Bus Fuel and Energy	2,867	5,244	7,234	7,251	7,486	8,822	9,207
Bus Parts and Materials	2,620	2,687	3,549	4,040	4,596	4,679	4,798
Uniforms and Bus Operator Expense	278	379	381	483	480	691	700
Office Supplies / Printing	767	601	614	804	780	841	827
<b>Non-Labor Subtotal: Materials &amp; Supplies</b>	<b>6,532</b>	<b>8,910</b>	<b>11,779</b>	<b>12,578</b>	<b>13,342</b>	<b>15,033</b>	<b>15,531</b>
Telecommunication	726	789	836	937	863	921	921
Other Utilities	1,279	1,484	1,639	2,399	2,203	2,142	2,272
<b>Non-Labor Subtotal: Utilities</b>	<b>2,005</b>	<b>2,273</b>	<b>2,474</b>	<b>3,336</b>	<b>3,065</b>	<b>3,063</b>	<b>3,193</b>
Workers Compensation	3,143	1,771	4,517	4,353	5,017	5,174	5,174
Insurance	2,196	2,770	2,955	3,383	3,967	4,200	4,668
Contracted Urban Bus (CUB) Insurance	902	1,256	1,397	1,574	1,888	1,985	2,110
American Disabilities Act Insurance	750	1,057	1,176	1,324	1,592	1,735	1,860
Claims Reserves and Payments	1,630	(1,039)	1,991	1,529	6,050	4,625	4,625
Contracted Urban Bus (CUB) Claims Reserves & Payments	850	(1,211)	1,098	5,082	1,000	-	-
American Disabilities Act Claims Reserves & Payments	63	(84)	1	-	-	-	-
Promotional Advertising and Events	249	235	521	492	593	815	815
Banking and Transaction Fees	249	273	260	354	427	492	522
Leases and Rentals	72	76	82	495	419	4,161	4,726
Employee Programs	227	570	393	532	1,308	1,517	1,431
Training and Business Travel	281	176	330	502	945	953	950
Dues and Membership	131	157	147	199	287	299	309
Other Expenses	673	450	160	168	144	174	176
Indirect Admin and Overhead Costs - Non-Labor	2,403	4,338	9,876	16,335	15,060	13,052	13,052
<b>Non-Labor Subtotal: Other</b>	<b>13,818</b>	<b>10,794</b>	<b>24,903</b>	<b>36,322</b>	<b>38,697</b>	<b>39,184</b>	<b>40,419</b>
Debt Service	19,149	19,236	19,145	19,143	20,633	18,595	26,008
Pass-Through to Other Agencies	374	597	597	-	1,356	1,356	-
Peninsula Rail Service	8,877	-	-	-	-	-	-
<b>TOTAL - OPERATING USES</b>	<b>192,303</b>	<b>185,471</b>	<b>236,670</b>	<b>270,970</b>	<b>306,213</b>	<b>323,717</b>	<b>339,249</b>

## Summary Financial Statement Trends (continued)

	<u>FY21 ACTUAL</u>	<u>FY22 ACTUAL</u>	<u>FY23 ACTUAL</u>	<u>FY24 ACTUAL</u>	<u>FY25 FORECAST</u>	<u>FY26 ADOPTED BUDGET</u>	<u>FY27 ADOPTED BUDGET</u>
Prop A Sales Tax Allocation - Capital Program	5,594	3,642	5,527	13,697	25,907	-	-
Measure W Sales Tax Allocation - Capital Program	1,000	6,811	23,536	28,723	26,452	-	-
Operating Reserve	17,300	35,746	2,000	5,200	1,142	4,803	2,369
Sales Tax Stabilization Fund	14,041	16,903	30,779	-	-	-	-
Capital Maintenance Reserve	48,257	-	15,000	-	-	-	1,000
Reserves for Future Capital Allocation - Headquarters	-	-	-	23,261	-	-	-
Reserves for Future Measure W Allocations	-	-	-	15,079	4,443	-	-
Unapplied Dumbarton Rental Income for Future	-	-	-	-	496	698	730
Dumbarton Maintenance of Way							
Reserve for Pension Trust	-	-	21,000	-	-	-	-
<b>Subtotal - Allocations &amp; Contributions</b>	<b>86,193</b>	<b>63,102</b>	<b>97,843</b>	<b>85,960</b>	<b>58,440</b>	<b>5,502</b>	<b>4,099</b>
<b>TOTAL - USES</b>	<b>278,495</b>	<b>248,574</b>	<b>334,513</b>	<b>356,930</b>	<b>364,653</b>	<b>329,219</b>	<b>343,348</b>
<b>SURPLUS/(DEFICIT)</b>	<b>15,092</b>	<b>35,021</b>	<b>5,020</b>	<b>-</b>	<b>(28,828)</b>	<b>4,932</b>	<b>(4,388)</b>
<b>Draw from Prior Year's Measure W</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000,000</b>
<b>Draw from Prior Years' Surpluses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,828</b>	<b>-</b>	<b>(1,995,612)</b>
<b>ADJUSTED SURPLUS/(DEFICIT)</b>	<b>15,092</b>	<b>35,021</b>	<b>5,020</b>	<b>-</b>	<b>-</b>	<b>4,932</b>	<b>-</b>

**Note:**

This statement does not include costs related to wages and benefits, including the associated CalPERS and Retiree Medical Benefits incurred by the District on behalf of Caltrain, TA, SMCEL-JPA, and District's Capital wages and benefits

# FY26 and FY27 Budget Operating Overview

*The District's Operating Budget can be found on the District Website:*

<https://www.samtrans.com/about/Finance/Budgets.html>

The following section provides detailed explanations of the sources and uses of funds, as outlined in Attachment A.

## FY26 and FY27 Operating Budget – Sources of Funds

This section details each major revenue line item, including local sales tax, passenger fares, state and federal funds, and other income sources such as investments, rentals, and grants. These revenues represent the financial foundation that sustains the District's bus, paratransit, and shuttle services.

### OPERATING REVENUE

#### **Passenger Fares (line 2)**

Passenger Fares include farebox receipts for both Motor Bus fixed route and Paratransit programs (also referred to as "Americans with Disabilities Act (ADA) Programs"). The FY26 and FY27 Adopted Budgets do not include any fare changes, as a fare analysis is scheduled for FY26. While recent years have shown higher percentage increases in fare revenue, this growth has largely been driven by ridership recovery following the COVID-19 pandemic and the implementation of Reimagine SamTrans. As the ridership approaches pre-pandemic levels, future growth is expected to normalize. The FY26 Adopted Budget assumes a 2.0 percent (%) increase from the FY25 Forecast, and the same 2.0% growth projected for FY27. Passenger Fares for the FY26 Adopted Budget are estimated at \$13.3M and the FY27 Adopted Budget is \$13.6M.

\$ In Millions	FY24 ACTUAL	FY25 FORECAST	FY26 ADOPTED BUDGET	FY26 vs FY25 \$ CHANGE	FY26 vs FY25 % CHANGE	FY27 ADOPTED BUDGET	FY27 vs FY26 \$ CHANGE	FY27 vs FY26 % CHANGE
2 Passenger Fares	\$ 12.7	\$ 13.0	\$ 13.3	\$ 0.3	2.0%	\$ 13.6	\$ 0.3	2.0%

#### **Rental Income (line 3)**

District owns its headquarters building (also known as "Central") and parcels on the El Camino Real Corridor. Rental income reflects rents from tenants using available property space. The FY26 Adopted Budget assumes a 3% Consumer Price Index (CPI) increase on existing contracts. A formal lease agreement with Caltrain is expected to begin generating revenue in FY27 and includes nine months of rent from Caltrain (first three months of FY27 are rent free), following the District's planned relocation to the new headquarters at Millbrae Gateway by the end of FY26. The FY26 Adopted Budget is \$1.9M, an increase of \$0.2M or 9.9% compared to the FY25 Forecast. The FY27 Adopted Budget is \$3.0M, which is higher by \$1.1M or 55.5% than FY26.

\$ In Millions	FY24 ACTUAL	FY25 FORECAST	FY26 ADOPTED BUDGET	FY26 vs FY25 \$ CHANGE	FY26 vs FY25 % CHANGE	FY27 ADOPTED BUDGET	FY27 vs FY26 \$ CHANGE	FY27 vs FY26 % CHANGE
3 Rental Income	\$ 2.5	\$ 1.8	\$ 1.9	\$ 0.2	9.9%	\$ 3.0	\$ 1.1	55.5%

#### **Dumbarton Rental Income (line 4)**

This revenue reflects the rental income from retailers and office tenants located along the Dumbarton Right-of-Way, which is owned by the District. The FY26 Adopted Budget is \$1.0M, which is not significantly different than the FY25 Forecast. The FY27 Adopted Budget is \$1.1M, also is not significantly different than the FY26 Adopted Budget, reflecting stable lease activity and modest growth assumptions.

\$ In Millions	FY24 ACTUAL	FY25 FORECAST	FY26 ADOPTED BUDGET	FY26 vs FY25 \$ CHANGE	FY26 vs FY25 % CHANGE	FY27 ADOPTED BUDGET	FY27 vs FY26 \$ CHANGE	FY27 vs FY26 % CHANGE
4 Dumbarton Rental Income	\$ 1.0	\$ 1.0	\$ 1.0	\$ 0.0	0.0%	\$ 1.1	\$ 0.0	3.0%

## Investment Interest Income (line 5)

The District's investable funds are managed per its approved government investment policy, under the Chief Financial Officer's oversight. Investment interest income for the FY26 Adopted Budget is \$18.0M, which is \$2.0M or 10.1% lower than the FY25 Forecast. The FY27 Adopted Budget is \$17.2M, which is \$0.7M or 4.2% lower than FY26. These reductions reflect a conservative outlook on interest rates as well as an anticipated decline in available fund balances, as the District draws down reserves to support key capital project delivery in the coming years.

\$ In Millions	FY24		FY25		FY26		FY26 vs FY25		FY26 vs FY25		FY27		FY27 vs FY26		FY27 vs FY26	
	ACTUAL	FORECAST	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET
5 Investment Interest Income	\$ 20.4	\$ 20.0	\$ 18.0		\$ (2.0)	-10.1%	\$ 17.2		\$ (0.7)	-4.2%						

## Advertising Income (line 6)

Advertising income is derived from advertisements placed on bus exteriors. The current advertising contract is set to expire in December 2026. The FY26 Adopted Budget is \$0.8M, assuming the terms of the existing agreement. The FY27 Adopted Budget is \$0.7M, reflects a conservative estimate under the assumptions on a new contract with potential different terms and market conditions.

\$ In Millions	FY24		FY25		FY26		FY26 vs FY25		FY26 vs FY25		FY27		FY27 vs FY26		FY27 vs FY26	
	ACTUAL	FORECAST	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET
6 Advertising Income	\$ 1.0	\$ 0.8	\$ 0.8		\$ 0.0	0.0%	\$ 0.7		\$ (0.1)	-11.0%						

## Other Income (line 7)

Other Income includes a variety of revenue sources that support District operations that consists of the following:

1. Financial support from the San Francisco Airport for Owl late-night airport bus service;
2. Reimbursement from MV Transportation for the use of the Brewster Building located in Redwood City;
3. Parking Revenues from Colma Park and Ride;
4. Proceeds from the sale of District assets such as revenue vehicles, non-revenue vehicles, and paratransit vans;
5. Online store; and
6. ATU reimbursement for the mentorship program

Other Income for the FY26 and FY27 Adopted Budgets is \$0.4M which is \$0.4M or 49.8% lower than the FY25 Forecast. The FY25 Forecast includes a one-time refund from broker service related to the Millbrae Gateway headquarters. The FY24 Actual included a one-time \$22.4M Caltrain Right-of-Way repayment from City and County of San Francisco (CCSF), Santa Clara Valley Transportation Authority (VTA), and Metropolitan Transportation Commission (MTC), pursuant to the 2008 Real Property Ownership Agreement (RPOA) and a Memorandum of Understanding assigning certain rights from the District, as managing agency to Caltrain.

\$ In Millions	FY24		FY25		FY26		FY26 vs FY25		FY26 vs FY25		FY27		FY27 vs FY26		FY27 vs FY26	
	ACTUAL	FORECAST	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET
7 Other Income	\$ 23.8	\$ 0.9	\$ 0.4		\$ (0.4)	-49.8%	\$ 0.4		\$ -	0.0%						

## Agency Indirect Administration Recovery (line 8)

Agency Indirect Administration (AIA) recovery for shared services provided by the District. In addition to providing policy direction and administration of SamTrans, the District is also the managing agency for Caltrain, San Mateo County Transportation Authority (TA), and San Mateo County Express Lanes Joint Powers Authority (SMCEL-JPA or JPA).

\$ In Millions	FY24		FY25		FY26		FY26 vs FY25		FY26 vs FY25		FY27		FY27 vs FY26		FY27 vs FY26	
	ACTUAL	FORECAST	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET
8 Agency Indirect Administration Recovery	\$ 39.7	\$ 38.7	\$ 39.0		\$ 0.3	0.9%	\$ 39.0		\$ -	0.0%						

## OPERATING ASSISTANCE

### **Prop A Sales Tax (line 11)**

The District's original  $\frac{1}{2}$  cent sales tax was authorized by San Mateo County voters at the November 1974 election when the Measure to form the San Mateo County Transit District was approved. Pursuant to this authority, the District's Board of Directors acted to impose the sales tax in 1981. These funds have been collected since July 1, 1982, and provide operating revenues to cover the annual shortfall in operating revenues, local match for federal operating grants, capital programs and debt service.

The FY26 Adopted Budget is \$114.9M, an increase of \$1.2M or 1.0% over the FY25 Forecast. This reflects a slower economic environment with lower inflation expectations and improving consumer confidence. The FY27 Adopted Budget is \$118.9M, an increase of \$4.0M or 3.5% compared to FY26, anticipating continued recovery and moderate growth. Projections are developed conservatively considering ongoing economic uncertainty.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
11 Prop A Sales Tax	\$ 115.6	\$ 113.7	\$ 114.9	\$ 1.2	1.0%	\$ 118.9	\$ 4.0	3.5%

### **Measure W Sales Tax (line 12)**

The District's Measure W, approved by county voters in November 2018, authorized a  $\frac{1}{2}$  cent sales tax for a 30-year term, to be collected starting July 1, 2019, through June 30, 2049. Though the District Prop A and Measure W each are  $\frac{1}{2}$ -cent sales taxes, one-half of the Measure W revenues flow directly to the TA for administration in accordance with the Measure W Congestion Relief Plan, without appearing in District revenues or expenses. The District's share of Measure W funding is designated for eligible operating expenses in accordance with the Measure W Congestion Relief Plan. These include school-related services, Reimagine SamTrans initiatives, Paratransit services, and other eligible operating projects that support mobility, equity and service enhancement across the county.

The assumption for the Measure W Sales Tax Adopted Budgets for FY26 and FY27 are aligned with the Prop A Sales Tax mentioned above. The FY26 Adopted Budget is \$57.4M, an increase of \$0.6M or 1.0% over the FY25 Forecast. The FY27 Adopted Budget is \$59.4M, an increase of \$2.0M or 3.5% compared to FY26.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
12 Measure W Sales Tax	\$ 57.7	\$ 56.8	\$ 57.4	\$ 0.6	1.0%	\$ 59.4	\$ 2.0	3.5%

### **Transportation Development Act (TDA) Transit Fund (line 13)**

Transportation Development Act (TDA) funds are derived from a  $\frac{1}{4}$  cent general sales tax collected statewide for the improvement of public transportation services. Allocations made by the MTC are based on a population-based formula.

The FY26 and FY27 Adopted Budgets are based on MTC's February 2025 estimates. The FY26 Adopted Budget is \$51.8M, a decrease of \$4.0M or 7.2% from the FY25 Forecast, reflecting a 5% reduction in MTC's estimated allocation relative to FY25 levels and exclusion of the one-time prior year carryforward included in the FY25 Forecast. The FY27 Adopted Budget remains flat at the FY26 level. Any material changes will be incorporated into a budget amendment dependent on further MTC estimates.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
13 Transportation Development Act (TDA) Transit Fund	\$ 53.6	\$ 55.8	\$ 51.8	\$ (4.0)	-7.2%	\$ 51.8	\$ -	0.0%

### **State Transit Assistance (STA) (line 14)**

State Transit Assistance (STA) funds are derived from a tax on diesel fuel and are allocated based on the availability

of funds for eligible transit operators. The MTC apportions these funds based on two formulas: a Revenue Based Formula and a Population Based Formula.

The FY26 and FY27 Adopted Budgets are based on MTC's February 2025 estimates. The FY26 Adopted Budget is \$9.3M, a decrease of \$3.4M or 26.8% from the FY25 Forecast, reflecting a 13% reduction in MTC's estimated allocation relative to FY25 levels and exclusion of the one-time prior year carryforward included in the FY25 Forecast. The FY27 Adopted Budget remains flat at the FY26 level. Any material changes will be incorporated into a budget amendment dependent on further MTC estimates.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED	\$ CHANGE	% CHANGE	ADOPTED	\$ CHANGE	% CHANGE
14 State Transit Assistance (STA)	\$ 11.4	\$ 12.7	\$ 9.3	\$ (3.4)	-26.8%	\$ 9.3	\$ -	0.0%

### Operating Grants (line 15)

Operating grants include federal, state and regional/local funding sources that support the District's operating activities. These revenues vary from year-to-year based on funding availability, project eligibility and policy priorities. Typical sources include Regional Measure 2 bridge-toll revenue, STA lifeline funds and other discretionary grants. The FY26 Adopted Budget includes FTA funding for two key planning initiatives: the Grand Boulevard Initiative Action Plan, and the El Camino Real Mid-County Transit and Multimodal Plan. It is important to note that certain federal funding sources may be at risk due to potential changes in federal policies and appropriations.

The FY26 Adopted Budget is \$3.0M, an increase of \$1.9M or 182.1% from the FY25 Forecast. The FY27 Adopted Budget is \$2.0M, a decrease of \$1.0M or 33.9% compared to FY26.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED	\$ CHANGE	% CHANGE	ADOPTED	\$ CHANGE	% CHANGE
15 Operating Grants	\$ 0.8	\$ 1.1	\$ 3.0	\$ 1.9	182.1%	\$ 2.0	\$ (1.0)	-33.9%

### AMERICAN DISABILITIES ACT OPERATING ASSISTANCE

#### Transportation Development Act (TDA) 4.5 Redi-Wheels (line 18)

TDA revenues have traditionally funded a substantial portion of the motor bus operations, and a portion is allocated to community and paratransit agencies.

The FY26 and FY27 Adopted Budgets are based on MTC's February 2025 estimates. The FY26 Adopted Budget is \$2.7M, a decrease of \$0.2M or 8.0% from the FY25 Forecast, reflecting a 5% reduction in MTC's estimated allocation relative to FY25 levels and exclusion of the one-time prior year carryforward included in the FY25 Forecast. The FY27 Adopted Budget remains flat at the FY26 level. Any material changes will be incorporated into a budget amendment dependent on further MTC estimates.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED	\$ CHANGE	% CHANGE	ADOPTED	\$ CHANGE	% CHANGE
18 Transportation Development Act (TDA) 4.5 Redi-Wheels	\$ 2.8	\$ 3.0	\$ 2.7	\$ (0.2)	-8.0%	\$ 2.7	\$ -	0.0%

#### State Transit Assistance (STA) - Paratransit (line 19)

The FY26 and FY27 Adopted Budgets are based on MTC's February 2025 estimates. The FY26 Adopted Budget is \$1.0M, a decrease of \$0.2M or 13.7% from the FY25 Forecast, reflecting a 13% reduction in MTC's estimated allocation relative to FY25 levels and exclusion of the one-time prior year carryforward included in the FY25 Forecast. The FY27 Adopted Budget remains flat at the FY26 level. Any material changes will be incorporated into a budget amendment dependent on further MTC estimates.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED	\$ CHANGE	% CHANGE	ADOPTED	\$ CHANGE	% CHANGE
19 State Transit Assistance (STA) - Paratransit	\$ 1.1	\$ 1.2	\$ 1.0	\$ (0.2)	-13.7%	\$ 1.0	\$ -	0.0%

### SMCTA Measure A Redi-Wheels (line 20)

The voters of San Mateo County approved a ballot measure known as Measure A and approved a ½ cent sales tax to fund local transportation projects. In accordance with the voters approved Measure A Transportation Expenditure Plan, the TA contributes 4% of its Measure A sales tax revenues to projects assisting people with special mobility needs. The FY26 Adopted Budget is \$4.6M and the FY27 Adopted Budget is \$4.8M, consistent with the sales tax projections associated with both Prop A and Measure W mentioned above

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
20 SMCTA Measure A Redi-Wheels	\$ 4.7	\$ 4.5	\$ 4.6	\$ 0.0	1.0%	\$ 4.8	\$ 0.2	3.5%

### Measure M – Paratransit (line 21)

Measure M funding is from a San Mateo County \$10 motor vehicle registration fee for congestion and pollution mitigation. These funds are used for expenditures relating to paratransit operations, services for seniors and veteran mobility programs. The District is expected to receive an annual amount of \$1.2M in FY26, consistent with the current five-year agreement with the City/County Association of Governments of San Mateo County (C/CAG). The FY27 Adopted Budget assumes continued funding at the same level, pending a new five-year agreement with C/CAG

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
21 Measure M Paratransit	\$ 1.2	\$ 1.2	\$ 1.2	\$ -	0.0%	\$ 1.2	\$ -	0.0%

### Operating Grants – American Disabilities Act (line 22)

This line includes operating grant for the FTA ADA Operating Subsidy, which supports the Redi-Wheels services. The subsidy is requested annually through the MTC Transit Capital Priorities (TCP) process. While there has been no indication that this funding will be withheld, it may be at risk due to current federal administration priorities. The FY26 Adopted Budget is \$3.8M and the FY27 Adopted Budget is \$3.9M.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
22 Operating Grants - American Disabilities Act	\$ 2.7	\$ 3.7	\$ 3.8	\$ 0.1	2.0%	\$ 3.9	\$ 0.1	2.5%

## MULTI-MODAL TRANSIT PROGRAM OPERATING ASSISTANCE

### Employer SamTrans Shuttle Funds (line 25)

The shuttle program provides free commute-hour rides to employees traveling from BART and Caltrain stations to local employer facilities. The cost of operating the shuttles is shared with Commute.org and participating partners. The FY26 Adopted Budget is \$8.6M, which is \$4.0M or 86.7% higher than the FY25 Forecast. The FY27 Adopted Budget is \$8.9M, which is not significantly different than FY26. These proposed budgets account for a two-year extension of the Shuttle contract, maintaining the current service level and cost-sharing arrangements. While Commute.org and participating partners cover the base contract, certain expenses such as vendor incentives specified in the contract are not covered and will instead be funded by District Sales Tax, approximately \$0.3M per fiscal year.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
25 Employer SamTrans Shuttle Funds	\$ 4.5	\$ 4.6	\$ 8.6	\$ 4.0	86.7%	\$ 8.9	\$ 0.3	4.0%

### **Pass-Through to Other Agencies (line 28)**

Pass-Through funding reflects funding for local jurisdictions in support of city-operated shuttle and transportation programs. The FY25 Forecast represents the first year of a two-year agreement under Lifeline Transportation Programs Cycle 7, administered in partnership with C/CAG. Funded projects include:

- City of Daly City's Bayshore Shuttle
- City of East Palo Alto's East Bayshore Pedestrian & Cyclist Improvements
- City of Menlo Park's Crosstown Shuttle
- City of Menlo Park's Shopper Shuttle
- City of San Mateo's Get Around Senior Program
- City of South San Francisco's Free South San Francisco Outreach Enhancement Project
- County of San Mateo's North Fair Oaks Community Connections Projects

The FY26 Adopted Budget is \$1.4M, representing the second year of Cycle 7. The FY27 Adopted Budget assumes no new funding, pending the announcement of Cycle 8 or subsequent funding rounds. There are corresponding expenses in Line 81

\$ In Millions	FY24 <u>ACTUAL</u>	FY25 <u>FORECAST</u>	FY26 <u>ADOPTED BUDGET</u>	FY26 vs FY25 <u>\$ CHANGE</u>	FY26 vs FY25 <u>% CHANGE</u>	FY27 <u>ADOPTED BUDGET</u>	FY27 vs FY26 <u>\$ CHANGE</u>	FY27 vs FY26 <u>% CHANGE</u>
28 Pass-Through to Other Agencies	\$ -	\$ 1.4	\$ 1.4	\$ 0.0	0.0%	\$ -	\$ (1.4)	-100.0%

### FY26 and FY27 Operating Budget – Uses of Funds

This section provides a breakdown of expenditures by category, including labor, contracted services, materials and supplies, utilities, and other operating expenses. The analysis also highlights contributions, allocations, and debt service obligations associated with maintaining District operations.

#### LABOR

##### **Wages & Benefits (line 33)**

Wages and benefits are calculated based on the approved Salary Ordinance positions, current salary levels and assumes a vacancy rate savings. The key assumptions for the FY26 and FY27 Adopted Budgets are as follows:

- FY26 includes a 3.5% universal wage increase for non-represented employees and a 3.5% universal wage increase with equity adjustment for represented employees based on the District's current collective bargaining agreement which expires June 30, 2028.
- FY27 includes a 3.5% universal wage increase for all non-represented and represented employees.
- The FY26 and FY27 Adopted Budgets include 350 Bus Operator positions based on the approved Salary Ordinance 110 to deliver the Reimagine SamTrans service plan.
- Fringe benefit costs are projected to increase over the two years due to contractual increases.
- Fringe benefit costs are applied to actual staff wages as a rate.
- The District aggregates all estimated annual fringe benefit costs (payroll taxes; pension contributions; medical, dental and vision premiums; life insurance, long-term disability unemployment contributions and paid time off) and then divides that amount by the total projected wages for the upcoming year to arrive at a fringe benefit rate. These costs are then shared with Caltrain, TA and JPA.

Below is a summary of Full-Time Equivalents (FTEs) for FY26 and FY27. There are no new positions assumed for FY26 and FY27.

	FY26 FTEs									FY27 FTEs								
	Bus	Comm	Exec	Finance	IT	PCG	Planning	Safety	Total	Bus	Comm	Exec	Finance	IT	PCG	Planning	Safety	Total
Represented																		
Bus Operators (Full & Part-time) *	350.0								350.0	350.0								350.0
Bus Operator Mentor Coordinator	0.8								0.8	1.0								1.0
Mechanics	63.4								63.4	63.4								63.4
Storekeepers	7.0								7.0	7.0								7.0
Utility Workers	31.0								31.0	31.0								31.0
Customer Service Reps		6.7							6.7		6.7							6.7
Receptionist		0.6							0.6		0.6							0.6
Bus Transportation Supervisors	16.0								16.0	16.0								16.0
Dispatch	8.0								8.0	8.0								8.0
Radio Controller	3.0								3.0	3.0								3.0
Bus Contract Inspector	3.0								3.0	3.0								3.0
Transit Instructors	10.0								10.0	10.0								10.0
Maintenance Instructors	2.9								2.9	2.9								2.9
Maintenance Supervisors	6.8								6.8	6.8								6.8
Utility Maintenance Supervisors	2.0								2.0	2.0								2.0
Facilities Technician	6.0								6.0	6.0								6.0
Existing Represented Operating FTEs	509.8	7.3	-	-	-	-	-	-	517.0	510.0	7.3	-	-	-	-	-	-	517.3
Existing Non-Represented Operating FTEs	59.8	21.4	4.6	47.0	46.9	30.5	19.4	7.4	236.9	59.8	21.6	4.6	48.6	48.6	30.8	19.6	7.4	240.9
<b>Total Operating FTEs</b>	<b>569.5</b>	<b>28.7</b>	<b>4.6</b>	<b>47.0</b>	<b>46.9</b>	<b>30.5</b>	<b>19.4</b>	<b>7.4</b>	<b>753.9</b>	<b>569.8</b>	<b>28.9</b>	<b>4.6</b>	<b>48.6</b>	<b>48.6</b>	<b>30.8</b>	<b>19.6</b>	<b>7.4</b>	<b>758.2</b>
Existing Capital FTEs	11.6	0.9	-	8.4	-	0.8	1.8	-	23.5	12.3	1.0	-	8.8	-	0.8	1.8	-	24.5
<b>Total Capital FTEs</b>	<b>11.6</b>	<b>0.9</b>	<b>-</b>	<b>8.4</b>	<b>-</b>	<b>0.8</b>	<b>1.8</b>	<b>-</b>	<b>23.5</b>	<b>12.3</b>	<b>1.0</b>	<b>-</b>	<b>8.8</b>	<b>-</b>	<b>0.8</b>	<b>1.8</b>	<b>-</b>	<b>24.5</b>
<b>Total FTEs</b>	<b>581.1</b>	<b>29.7</b>	<b>4.6</b>	<b>55.4</b>	<b>46.9</b>	<b>31.3</b>	<b>21.2</b>	<b>7.4</b>	<b>777.4</b>	<b>582.0</b>	<b>29.8</b>	<b>4.6</b>	<b>57.4</b>	<b>48.6</b>	<b>31.5</b>	<b>21.4</b>	<b>7.4</b>	<b>782.7</b>

\* For budgeting purposes, the wages and benefits budget account for Bus Operator leave of absences and vacancies, resulting in a total of 322 budgeted FTEs.

The FY26 Adopted Budget is \$130.4M, an increase of \$3.9M or 3.1% compared to the FY25 Forecast. The FY27 Adopted Budget is \$136.4M, an increase of \$6.0M or 4.6% than FY26.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
33 Wages & Benefits	\$ 111.0	\$ 126.6	\$ 130.4	\$ 3.9	3.1%	\$ 136.4	\$ 6.0	4.6%

### Board of Directors (line 34)

The FY26 and FY27 Adopted Budgets are \$0.3M annually for Board of Directors expenses, which covers Board member compensation and benefits, travel, and related expenses. This represents an increase of \$0.2M or 186.3% compared to the FY25 Forecast. The increase is primarily due to the new District policy allocating \$10K per Board member for conference, training and travel. Additionally, costs associated with the Hyland/OnBase board agenda platform and Pen Media's services have been transferred to the Board of Directors budget from Professional Services (Line 46).

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
34 Board of Directors	\$ 0.2	\$ 0.1	\$ 0.3	\$ 0.2	186.3%	\$ 0.3	\$ 0.0	0.4%

### Indirect Admin and Overhead Costs – Labor (line 35)

The Indirect Administrative and Overhead Costs represent a pool of costs that cannot be directly attributed to a specific agency but are necessary to support shared services across all agencies managed or supported by the District. To ensure equitable distribution, the District engaged an external consulting firm with expertise in government cost allocation to develop the Indirect Cost Allocation Plan (ICAP) methodology.

The ICAP is prepared in accordance with the principles and guidelines set forth in the Office of Management and Budget (OMB) Circular A-87 "Cost Principles for State, Local and Indian Tribal Governments" and ASMB C-10 "Cost Principles and Procedures for Developing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government." This consists of labor and non-labor support functions that benefit the District, Caltrain, TA and JPA.

Examples of AIA costs include shared administrative support, such as the time charged by the Payroll Department to process the biweekly payroll or the time charged by the Human Resource Department to handle recruitments and hiring process. Based on specific statistics, these costs are distributed to each department. The District initially incurs all the AIA costs and then recovers appropriate portions from each supported agency (Line 8).

This line item represents the labor portion of the AIA costs allocated to the District with a placeholder of \$11.5M

included in both the FY26 and FY27 Adopted Budgets, pending finalization of the ICAP plan. A budget amendment may be brought forward once the FY27 ICAP has been completed which is estimated to be in spring of 2026.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
35 Indirect Admin and Overhead Costs - Labor	\$ 11.2	\$ 13.3	\$ 11.5	\$ (1.8)	-13.3%	\$ 11.5	\$ -	0.0%

## PURCHASED TRANSPORTATION

### **Contracted Urban Bus (CUB) (line 38)**

This line covers costs associated with the CUB service, Microtransit on-demand service, Coastsides services and SamCoast services. The FY26 Adopted Budget is \$37.8M, an increase of \$1.7M or 4.6% compared to the FY25 Forecast. The FY27 Adopted Budget is \$39.5M, an increase of \$1.8M or 4.7% than FY26. The overall increase is driven by contractual increases and modest ridership growth.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
Contracted Urban Bus Service	\$ 25.1	\$ 29.3	\$ 30.4	\$ 1.1	3.7%	\$ 31.8	\$ 1.4	4.7%
Coastsides Services	\$ 2.0	\$ 2.8	\$ 3.2	\$ 0.4	15.5%	\$ 3.4	\$ 0.2	6.0%
Microtransit	\$ 3.1	\$ 3.2	\$ 3.3	\$ 0.1	3.6%	\$ 3.4	\$ 0.1	2.8%
SamCoast - Pescadero	\$ 0.6	\$ 0.8	\$ 0.8	\$ 0.0	5.9%	\$ 0.9	\$ 0.1	9.1%
La Honda - Pescadero	\$ 0.0	\$ 0.1	\$ 0.1	\$ (0.0)	-0.8%	\$ 0.1	\$ -	0.0%
38 Contracted Urban Bus Service	\$ 30.8	\$ 36.1	\$ 37.8	\$ 1.7	4.6%	\$ 39.5	\$ 1.8	4.7%

### **Contracted American Disability Act Programs (line 39)**

This line item covers costs associated with the Elderly and Disabled (Redi-Wheels) service, ADA Sedan / Taxi Services and Coastsides ADA service. The FY26 Adopted Budget is \$19.6M, an increase of \$2.3M or 13.4% compared to the FY25 Forecast, primarily driven by 1) higher costs related to Redi-Wheels and ADA Sedan/Taxi services resulting from the recent contract extension and improved ridership recovery, and 2) lower than expected Coastsides ADA services in the FY25 Forecast. The FY27 Adopted Budget of \$20.4M, an increase of \$0.8M or 4.3% over FY26, attributed to 1) projected cost escalations associated with a new Redi-Wheels and ADA Sedan/Taxi contract, and 2) contractual increase for the Coastsides ADA service.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
Elderly & Disabled/Redi-Wheels	\$ 8.8	\$ 11.8	\$ 11.7	\$ (0.1)	-0.7%	\$ 12.2	\$ 0.5	4.0%
ADA Sedan/Taxi Service	\$ 3.2	\$ 2.9	\$ 4.3	\$ 1.3	45.6%	\$ 4.4	\$ 0.2	4.0%
Coastsides ADA	\$ 2.7	\$ 2.5	\$ 3.6	\$ 1.1	41.8%	\$ 3.8	\$ 0.2	5.5%
39 American Disability Act Program	\$ 14.7	\$ 17.2	\$ 19.6	\$ 2.3	13.4%	\$ 20.4	\$ 0.8	4.3%

### **Contracted Multi-Modal Transit Programs – Shuttles (line 40)**

This line item reflects expenses for contracted shuttle services that offer free commute-hour rides to employees traveling from BART and Caltrain stations to local employer facilities. The FY26 Adopted Budget is \$8.9M, which is \$2.9M or 47.7% higher than the FY25 Forecast. The FY27 Adopted Budget is \$9.2M, not significantly different than FY26. Both budgets account for a two-year extension of the Shuttle contract, maintaining the current service level. This extension is necessary due to significant increases in market rates for service delivery and unforeseen budget constraints from the program partners. It will allow the District and its partners additional time to conduct a comprehensive evaluation of the program and associated contracted services.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
40 Contracted Multi-Modal Transit Programs	\$ 4.5	\$ 6.0	\$ 8.9	\$ 2.9	47.7%	\$ 9.2	\$ 0.3	3.9%

## **CONTRACTED SERVICES**

### **Vehicle Maintenance (Contracted) (line 43)**

This category includes contracted expenses for bus operations and vehicle maintenance, such as towing, welding, seat repairs, oil analysis, rolling stock repairs, mandated bus services, and other related services. The FY26 Adopted Budget is \$1.9M, an increase of \$0.9M or 104.1% compared to the FY25 Forecast due to a one-time request for bus repainting and decommissioning. The FY27 Adopted Budget is \$0.9M, a decrease of \$1.0M or 53.2% reflecting the removal of the FY26 one-time request.

\$ In Millions	FY24		FY25		FY26		FY26 vs FY25		FY26 vs FY25		FY27		FY27 vs FY26		FY27 vs FY26	
	ACTUAL	FORECAST	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET
43 Vehicle Maintenance (Contracted)	\$ 0.8	\$ 0.9	\$ 1.9	\$ 0.9	104.1%		\$ 0.9	\$ 0.9	\$ (1.0)	-53.2%	\$ 0.9	\$ 0.9	\$ (1.0)	-53.2%		

### **Dumbarton Maintenance of Way (line 44)**

This line item reflects costs associated with maintaining the Dumbarton Right-of-Way, including landscaping, electrical maintenance and general upkeep. The FY26 and FY27 Adopted Budgets are \$0.4M each, a decrease of \$0.2M or 33.1% compared to the FY25 Forecast. The FY25 forecast reflects increased cleanup for the unhoused and enhanced weed abatement.

\$ In Millions	FY24		FY25		FY26		FY26 vs FY25		FY26 vs FY25		FY27		FY27 vs FY26		FY27 vs FY26	
	ACTUAL	FORECAST	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET
44 Dumbarton Maintenance of Way	\$ 0.1	\$ 0.5	\$ 0.4	\$ 0.4	\$ (0.2)	-33.1%	\$ 0.4	\$ 0.4	\$ -	-	\$ 0.4	\$ 0.4	\$ -	-	\$ 0.4	\$ 0.4

### **Property Maintenance (line 45)**

This line item includes costs associated with maintaining North Base and South Base facilities, and Central. North and South Base maintenance expenses include repair of shop equipment, preventive maintenance, repairs to mobile wheel lifts and removal of hazardous materials (i.e., bus washer sludge, waste oil, steam cleaner sludge, used oil filters, etc.). The budget also includes pest control services and other general repairs for the three facilities.

The FY26 Adopted Budget is \$4.3M, an increase of \$0.8M or 23.3% over the FY25 Forecast, reflecting anticipated maintenance needs and inflationary cost pressures. The FY27 Adopted Budget is \$4.5M, an increase of \$0.2M or 4.5% than FY26, including ongoing maintenance at Central following the District's relocation to the Millbrae Gateway headquarters.

\$ In Millions	FY24		FY25		FY26		FY26 vs FY25		FY26 vs FY25		FY27		FY27 vs FY26		FY27 vs FY26	
	ACTUAL	FORECAST	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET
45 Property Maintenance	\$ 3.0	\$ 3.5	\$ 4.3	\$ 4.3	\$ 0.8	23.3%	\$ 4.5	\$ 4.5	\$ 0.2	4.5%	\$ 4.5	\$ 4.5	\$ 0.2	4.5%	\$ 4.5	\$ 4.5

### **Professional Services (line 46)**

This line item includes a wide range of legal, consulting, and specialized professional services that support the District's operations, planning efforts, and compliance with regulatory requirements. Key components include:

- Executive Legal Services, including the contract with Hanson Bridgett
- Legislative Advocacy Services for Federal and State legislative efforts
- Planning initiatives such as Grand Boulevard Initiative Action Plan, El Camino Real Mid-County Transit and Multimodal Plan, Fare Study, On-Demand and Paratransit Integration Study, Sustainability Strategic Plan
- Financial Services, including the annual audit, actuarial reporting required for Other Post-Employment Benefits (OPEB), systems contract services and on-call support
- Administrative issues related to mandated grievance and arbitration hearings, substance abuse professionals and court reporter services
- Temporary Staffing to backfill vacant positions
- Recruitment costs for open positions
- Safety Culture Study Implementation and Threat Vulnerability Assessment

The FY26 Adopted Budget is \$11.5M, an increase of \$3.4M or 41.2% over the FY25 Forecast, primarily due to

contractual cost escalations, new requests for the Grand Boulevard Initiative Action Plan, Safety Culture Study Implementation, Thread Vulnerability Assessment, and fare analysis. Additionally, the FY25 forecast reflects updated timing and refined spending plans for certain operating projects and professional services to FY26. The FY27 Adopted Budget is \$10.0M, a decrease of \$1.6M or 13.7% compared to the FY26 Adopted Budget, reflecting alignment with projected operating project schedules.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
46 Professional Services	\$ 8.4	\$ 8.2	\$ 11.5	\$ 3.4	41.2%	\$ 10.0	\$ (1.6)	-13.7%

### Technical Services (line 47)

Technical Services include costs associated with the maintenance, support, and licensing of critical technology systems across the District. Key components include:

- Bus Operators' radio system maintenance and support
- Licensing and service agreements for District-wide software applications
- Office related equipment, such as desktop computers, printers, and associated repairs

The Adopted FY26 Budget is \$7.8M, an increase of \$1.2M or 18.8% compared to the FY25 Forecast, primarily driven by cost escalations and new software requests. The FY25 Forecast was lower due to planned IT software subscriptions that did not materialize. The FY27 Adopted Budget of \$7.8M, is not significantly different from FY26.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
47 Technical Services	\$ 5.3	\$ 6.6	\$ 7.8	\$ 1.2	18.8%	\$ 7.8	\$ (0.0)	-0.5%

### Security and Law Enforcement (line 48)

This line item includes costs associated with the District's security and law enforcement efforts, which are essential to maintaining safety across facilities and operations. Expenses include:

- Security Guard contract
- San Mateo County Sheriff Law Enforcement contract
- CCTV (mobile and stationary) maintenance
- Security access control and keys system maintenance

The Adopted FY26 Budget is \$6.8M, an increase of \$1.6M or 31.8% compared to the FY25 Forecast. This increase reflects the extension of the current security contract through June 2026 to support expanded services at both Central and the new Millbrae Gateway headquarters. It also includes increased CCTV maintenance costs tied to the need for safeguarding and monitoring during major capital projects. The FY27 Adopted Budget is \$8.0M, an increase of \$1.1M or 16.5% over FY26, reflecting an anticipated cost increase under a new security guard contract following the District's relocation to Millbrae Gateway headquarters.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
48 Security and Law Enforcement	\$ 4.1	\$ 5.2	\$ 6.8	\$ 1.6	31.8%	\$ 8.0	\$ 1.1	16.5%

### Ticketing and Fare Collection (line 49)

This line item includes costs associated with the District's fare collection systems and transit-related materials. Expenses include:

- Clipper operator charges
- Cash collection services
- Printing tickets and passes
- Printing timetables, schedules and maps

The FY26 Adopted Budget is \$1.3M, an increase of \$0.1M or 10.2% compared to the FY25 Forecast. While MTC used its interest income to subsidize the Clipper 1 operational costs, resulting in reduced Clipper operator charges, this reduction is offset by the contractual increase in cash collection service costs. The FY27 Adopted Budget is

\$1.4M, an increase of \$0.1M or 5.0% over FY26.

\$ In Millions	FY24		FY25		FY26		FY26 vs FY25		FY26 vs FY25		FY27		FY27 vs FY26		FY27 vs FY26	
	ACTUAL	FORECAST	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	% CHANGE
49 Ticketing and Fare Collection	\$ 1.2	\$ 1.2	\$ 1.3	\$ 0.1	10.2%	\$ 1.4	\$ 0.1	5.0%								

### Other Services (line 50)

This line item captures a variety of support services that contribute to the District's business operations, customer experience and community engagement that include:

- WIPRO hosting and support contract for PeopleSoft
- Sequoia Station maintenance
- Customer communication improvements
- Service alerts and customer communications
- Surveys on customer satisfaction and market studies
- On-call public relations and media monitoring services
- Interpretation and translation services to support language access

The FY26 Adopted Budget is \$4.1M, an increase of \$0.3M or 7.1% compared to the FY25 Forecast, primarily driven by the new customer communication improvements and service alerts upgrades initiatives. The FY27 Adopted Budget of \$4.0M is not significantly different from FY26.

\$ In Millions	FY24		FY25		FY26		FY26 vs FY25		FY26 vs FY25		FY27		FY27 vs FY26		FY27 vs FY26	
	ACTUAL	FORECAST	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	BUDGET	\$ CHANGE	% CHANGE	ADOPTED	% CHANGE
50 Other Services	\$ 4.3	\$ 3.8	\$ 4.1	\$ 0.3	7.1%	\$ 4.0	\$ (0.1)	-1.9%								

## MATERIALS AND SUPPLIES

### Bus Fuel and Energy (line 53)

This line item covers expenses for diesel, hydrogen, and electricity used by District-owned and operated buses, as well as gasoline for non-revenue support vehicles such as shop trucks and relief cars for bus operators.

Additionally, expenses for oil and lubricants are included, based on the estimated quantities required for the fiscal year.

	FY25 Forecast	FY26 Budget	FY27 Budget
Projected Miles	6,842,367	4,987,578	5,137,206
Price / Gallon	\$ 3.05	\$ 3.21	\$ 3.21
Projected Fuel Consumption - Total Gallons	1,531,480	1,268,996	1,307,066
Diesel Fuel Cost	\$4,671,916	\$4,073,477	\$4,195,681
Hedging	\$ 10,000	\$ 10,000	\$ 10,000
Total Diesel Cost	\$4,681,916	\$4,083,480	\$4,205,690
Projected Miles	92,640	1,602,640	1,602,640
Projected Miles/kg	8.80	8.80	8.80
Projected Price/kg	\$ 8.75	\$ 8.75	\$ 9.01
FCEB Fuel Loss	\$ 6,766	\$ 95,813	\$ 98,687
Total Hydrogen Cost	\$ 98,916	\$ 1,689,350	\$ 1,740,030
Projected Miles	364,654	1,116,100	1,116,100
Projected kWh/miles	2.10	2.10	2.10
Projected Price/kWh	\$ 0.30	\$ 0.35	\$ 0.36
Total Electricity Cost	\$ 229,750	\$ 820,810	\$ 845,430
Gasoline	\$1,512,132	\$1,435,250	\$1,602,200
Oil and Lubricants	\$ 385,014	\$ 293,402	\$ 298,537
Taxes	\$ 578,661	\$ 499,985	\$ 514,674
<b>Total Fuel and Electricity Cost</b>	<b>\$7,486,389</b>	<b>\$8,822,277</b>	<b>\$9,206,561</b>
<b>Total Projected Miles</b>	<b>7,299,661</b>	<b>7,706,318</b>	<b>7,855,946</b>

The FY26 Adopted Budget is \$8.8M, an increase of \$1.3M or 17.8% compared to the FY25 Forecast. The increase is driven by 1) a projected increase in overall service mileage due to the implementation of Reimagine SamTrans, 2) a shift in mileage towards Fuel Cell Electric Buses (FCEBs) and Battery Electric Buses (BEBs) while still maintaining significant mileage on diesel-powered buses, and 3) anticipated higher costs for both diesel fuel and electricity. The FY27 Adopted Budget is \$9.2M, an increase of \$0.4M or 4.4% over FY26, reflecting anticipated increases in hydrogen and electricity costs.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
53 Bus Fuel and Energy	\$ 7.3	\$ 7.5	\$ 8.8	\$ 1.3	17.8%	\$ 9.2	\$ 0.4	4.4%

#### Bus Parts and Materials (line 54)

This expense line covers costs associated with bus repair and replacement parts, bus maintenance tires, disposition of obsolete/surplus inventory, service and repairs for non-revenue vehicles, extending fleet longevity, small tools, and freight. The FY26 Adopted Budget is \$4.7M, an increase of \$0.1M or 1.8% over the FY25 Forecast. The FY27 Adopted Budget of \$4.8M, which is not significantly different from FY26.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
54 Bus Parts and Materials	\$ 4.0	\$ 4.6	\$ 4.7	\$ 0.1	1.8%	\$ 4.8	\$ 0.1	2.5%

#### Uniforms & Driver Expense (line 55)

This line item reflects the District's contractual obligation to provide uniforms and personal protective equipment to represented employees. This includes items such as boots or safety shoes, insulated coveralls, rain gear, and other necessary protective gear for bus operators, mechanics, storekeepers, utility workers, instructors and supervisory staff. The FY26 Adopted Budget is \$0.7M, an increase of \$0.2M or 44.2% compared to the FY25 Forecast, primarily due to the lower utilization in FY25, driven by vacant positions. The FY27 Adopted Budget is not significantly different than FY26.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
55 Uniforms and Bus Operator Expense	\$ 0.5	\$ 0.5	\$ 0.7	\$ 0.2	44.2%	\$ 0.7	\$ 0.0	1.2%

#### Office Supplies / Printing (line 56)

This line item includes expenses for office furniture, computer equipment (such as laptops, monitors and tablets), and printing materials to support training programs. It also covers books and reference materials, paycheck stock and envelopes, and other office supplies such as paper, letterhead and business cards. The FY26 Adopted Budget is \$0.8M, an increase of \$0.1M or 7.8% compared to the FY25 Forecast, mainly due to the increased demand for computer equipment. The FY27 Adopted Budget is not significantly different than FY26.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
56 Office Supplies / Printing	\$ 0.8	\$ 0.8	\$ 0.8	\$ 0.1	7.8%	\$ 0.8	\$ (0.0)	-1.6%

### UTILITIES

#### Telecommunications (line 59)

This expense covers cell phones, data circuits and telephone services. The FY26 and FY27 Adopted Budgets are \$0.9M, which is not significantly different than the FY25 Forecast.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
59 Telecommunication	\$ 0.9	\$ 0.9	\$ 0.9	\$ 0.1	6.8%	\$ 0.9	\$ -	0.0%

## Other Utilities (line 60)

This line includes costs for gas and electricity, water and sewer, and trash/refuse services. The FY26 Adopted Budget is \$2.1M, which is not significantly different from the FY25 Forecast. The FY27 Adopted Budget is \$2.3M, an increase of \$0.1M or 6.0% compared to FY26, to maintain minimal operations at Central following the relocation to the Millbrae Gateway headquarters.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
60 Other Utilities	\$ 2.4	\$ 2.2	\$ 2.1	\$ (0.1)	-2.7%	\$ 2.3	\$ 0.1	6.0%

## OTHER

### Worker's Compensation (line 63)

The District is subject to a state-mandated insurance program that covers lost wages and medical treatment resulting from an employee's work-related injury. This includes insurance premiums, deductibles and legal fees. The FY26 and FY27 Adopted Budgets are \$5.2M per year based on the FY24 actuarial report, an increase of \$0.2M or 3.1% from the FY25 Forecast.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
63 Workers Compensation	\$ 4.4	\$ 5.0	\$ 5.2	\$ 0.2	3.1%	\$ 5.2	\$ -	0.0%

### Insurance (line 64)

This line covers general insurance costs, including premiums, deductibles, adjustor fees, broker fees and other insurance related costs. The FY26 Adopted Budget is \$4.2M, an increase of \$0.2M or 5.9% compared to the FY25 Forecast. The FY27 Adopted Budget is \$4.7M, an increase of \$0.5M or 11.2% compared to FY26. Both budgets assume potential increases in premiums and include coverage for property insurance for both the Central and Gateway Millbrae headquarters.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
64 Insurance	\$ 3.4	\$ 4.0	\$ 4.2	\$ 0.2	5.9%	\$ 4.7	\$ 0.5	11.2%

### Contracted Urban Bus (CUB) Insurance (line 65)

Insurance costs include premiums, deductibles, adjustor fees, broker fees and other insurance costs specific to the Contracted Urban Bus (CUB) services. The FY26 Adopted Budget is \$2.0M, an increase of \$0.1M or 5.1% compared to the FY25 Forecast. The FY27 Adopted Budget is \$2.1M, an increase of 0.1M or 6.3% from FY26. Both budgets assume potential increases in premiums.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
65 Contracted Urban Bus (CUB) Insurance	\$ 1.6	\$ 1.9	\$ 2.0	\$ 0.1	5.1%	\$ 2.1	\$ 0.1	6.3%

### American Disabilities Act Insurance (line 66)

Insurance costs include premiums, deductibles, adjustor fees, broker fees and other insurance costs specific to the ADA related services. The FY26 Adopted Budget is \$1.7M, an increase of \$0.1M or 9.0% compared to the FY25 Forecast. The FY27 Adopted Budget is \$1.9M, an increase of \$0.1M or 7.2% from FY26. Both budgets assume potential increases in premiums.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
66 American Disabilities Act Insurance	\$ 1.3	\$ 1.6	\$ 1.7	\$ 0.1	9.0%	\$ 1.9	\$ 0.1	7.2%

### Claims Reserves and Payments (line 67)

This line includes claim reserves and associated legal fees. The FY26 and FY27 Adopted Budgets are \$4.6M per year based on the actuarial report, which represents a decrease of \$1.4M or 23.6% compared to the FY25 Forecast. The

decrease is primarily due to the one-time construction delay lawsuit for the San Carlos Transit-Oriented Development (TOD) that was included in the FY25 Forecast.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
67 Claims Reserves and Payments	\$ 1.5	\$ 6.1	\$ 4.6	\$ (1.4)	-23.6%	\$ 4.6	\$ -	0.0%

#### Contracted Urban Bus (CUB) Claims Reserves & Payments (line 68)

This includes claim reserves and payments specific to CUB Services. The FY26 and FY27 Adopted Budgets assume zero as the contractor carries the liability for the first \$5.0M. The FY 25 Forecast included potential settlement for past cases.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
68 Contracted Urban Bus (CUB) Claims Reserves & Payments	\$ 5.1	\$ 1.0	\$ -	\$ (1.0)	-100.0%	\$ -	\$ -	0.0%

#### American Disabilities Act Claims Reserves & Payments (line 69)

This includes claims reserves and payments specific to ADA related services. The FY26 and FY27 Adopted Budgets assume zero as the contractor carries the liability for the first \$5.0M.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
69 American Disabilities Act Claims Reserves & Payments	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%

#### Promotional Advertising and Events (line 70)

This line item includes promotional advertising, promotional events and promotional merchandise for District services, as well as social media campaigns. The FY26 and FY27 Adopted Budgets are \$0.8M per year, an increase of \$0.2M or 37.6% compared to the FY25 Forecast. This increase is driven by the bus and Ride Plus marketing campaign, which are supported by additional staffing capacity in FY26, as well as the District's 50<sup>th</sup> Anniversary celebrations and the customer ambassador program.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
70 Promotional Advertising and Events	\$ 0.5	\$ 0.6	\$ 0.8	\$ 0.2	37.6%	\$ 0.8	\$ -	0.0%

#### Banking and Transaction Fees (line 71)

This line item covers costs associated with bank fees, custody fees, debt service fees, fiscal agent fees, investment management fees and transaction fees. The FY26 Adopted Budget is \$0.5M, an increase of \$0.1M or 15.2% compared to the FY25 Forecast. The FY27 Adopted Budget of \$0.5M, which is not significantly different from FY26.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
71 Banking and Transaction Fees	\$ 0.4	\$ 0.4	\$ 0.5	\$ 0.1	15.2%	\$ 0.5	\$ 0.0	6.1%

#### Leases and Rentals (line 72)

This expense is primarily for the rental of the Pico Boulevard portable restrooms for layover areas at Daly City BART, Linda Mar Park N Ride in Pacifica, and in San Carlos and Palo Alto. The FY26 Adopted Budget is \$4.2M, an increase of \$3.7M or 891.9% compared to the FY25 Forecast. The increase includes \$0.3M for enhanced restroom access for bus operators at the Salesforce Transit Center and Stanford facility, and \$6.8M in total rent costs for the new Millbrae Gateway headquarters – split evenly with \$3.4M in FY26 (covering March to June 2026) and \$3.4M in FY27 (covering July to October 2026), pending acquisition in November 2026. FY27 Adopted Budget is \$4.7M, an increase of \$0.6M or 13.6% from FY26, including an estimated rental cost for off-site parking and six months of the Bay Area Rapid Transit (BART) ground lease rent associated with the Millbrae Gateway headquarters.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
72 Leases and Rentals	\$ 0.5	\$ 0.4	\$ 4.2	\$ 3.7	891.9%	\$ 4.7	\$ 0.6	13.6%

### Employee Programs (line 73)

This line item includes expenses for employee programs and meals for events such as Townhalls, Transit Employee Appreciation Day, Ride the Line, employee retirement and recognition events, Caltrain GoPass and Carpool Stipend and Tuition reimbursement. The FY26 Adopted Budget is \$1.5M, an increase of \$0.2M or 16.0% from the FY25 Forecast. This increase is mainly driven by ergonomic evaluation to accommodate the Millbrae Gateway headquarters relocation, one-time upgrades for Automated External Defibrillators (AEDs) and cabinets, and underutilization of certain employee benefits in FY25. The FY27 Adopted Budget is \$1.4M, a decrease of \$0.1M or 5.7% than FY26, reflecting the removal of the one-time AEDs and cabinets upgrade.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
73 Employee Programs	\$ 0.5	\$ 1.3	\$ 1.5	\$ 0.2	16.0%	\$ 1.4	\$ (0.1)	-5.7%

### Training and Business Travel (line 74)

This line item includes expenses for seminars and training, business travel and employee development classes. It also covers professional development expenses for American Public Transportation Association (APTA), Leadership Programs, and 360-degree employee assessments. The FY26 Adopted Budget is \$1.0M, which is not significantly different compared to the FY25 Forecast. The FY27 Adopted Budget is \$0.9M, a slight decrease from FY26. Departments have worked to reduce requests for non-essential seminars, training and business travel, aligning with the goal of cost efficiency, but operational requirements for continued professional growth have resulted in maintaining a similar overall level as the FY25 Forecast.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
74 Training and Business Travel	\$ 0.5	\$ 0.9	\$ 1.0	\$ 0.0	0.9%	\$ 0.9	\$ (0.0)	-0.4%

### Dues and Membership (line 75)

Dues and subscriptions include membership in American Planning Association (APA), American Public Transportation Association (APTA), San Francisco Bay Area Planning and Urban Research (SPUR), Women's Transportation Seminar (WTS), International Right of Way Association (IRWA) and National Safety Council (NSC). The FY26 and FY27 Adopted Budgets are \$0.3M each, which are not significantly different from the FY25 Forecast.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
75 Dues and Membership	\$ 0.2	\$ 0.3	\$ 0.3	\$ 0.0	4.3%	\$ 0.3	\$ 0.0	3.3%

### Other Expenses (line 76)

The line item covers postages and miscellaneous expenses that do not fall under the other categories listed above. The FY26 and FY27 Adopted Budgets are \$0.2M each, which are not significantly different from the FY25 forecast.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
76 Other Expenses	\$ 0.2	\$ 0.1	\$ 0.2	\$ 0.0	20.9%	\$ 0.2	\$ 0.0	1.0%

### Indirect Admin and Overhead Costs – Non-Labor (line 77)

This line item represents the non-labor portion of the AIA costs allocated to the District with a placeholder of \$13.1M included in both the FY26 and FY27 Adopted Budgets, pending finalization of the ICAP plan. A budget amendment may be brought forward once the FY27 ICAP Plan is completed, estimated in spring of 2026.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
35 Indirect Admin and Overhead Costs - Labor	\$ 11.2	\$ 13.3	\$ 11.5	\$ (1.8)	-13.3%	\$ 11.5	\$ -	0.0%

### Debt Service (line 80)

This line item reflects debt scheduled payments due, principal and interest under the District's current debt

agreements. The FY26 Adopted Budget is \$18.6M, a decrease of \$2.0M or 9.9% compared to the FY25 Forecast, primarily due to \$0.5M in cost savings from the 2025 bond refunding and the removal of a one-time \$1.4M unplanned interest payment included in the FY25 Forecast for the 2025 Refunding Bond. The FY27 Adopted Budget is \$26.0M, an increase of \$7.4M or 39.9% from FY26, which includes a placeholder for debt service on the anticipated bond issuance related to the Millbrae Gateway headquarters purchase.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED	\$ CHANGE	% CHANGE	ADOPTED	\$ CHANGE	% CHANGE
80 Debt Service	\$ 19.1	\$ 20.6	\$ 18.6	\$ (2.0)	-9.9%	\$ 26.0	\$ 7.4	39.9%

#### **Pass-Through to Other Agencies (line 81)**

These are the expenses corresponding to the sources in Line 28. The FY25 Forecast represents the first year of a two-year agreement under Lifeline Transportation Programs Cycle 7, administered in partnership with C/CAG. The FY26 Adopted Budget assumes \$1.4M in Pass-Through funding, representing the second year of Cycle 7. The FY27 Adopted Budget assumes no new funding, pending the announcement of Cycle 8 or subsequent funding rounds.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED	\$ CHANGE	% CHANGE	ADOPTED	\$ CHANGE	% CHANGE
81 Pass-Through to Other Agencies	\$ -	\$ 1.4	\$ 1.4	\$ 0.0	0.0%	\$ -	\$ (1.4)	-100.0%

### **ALLOCATIONS AND CONTRIBUTIONS**

#### **Prop A Sales Tax Allocation – Capital Programs (line 85)**

FY26 and FY27 represent the first years in which no Prop A Sales Tax is allocated to support capital programs. Instead, capital investments will rely solely on external funding sources and the use of existing unallocated and prior years' surplus balances. This shift reflects a more sustainable capital funding strategy aligned with the District's long-term financial outlook and the anticipated adoption of the FY26–FY35 CIP.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED	\$ CHANGE	% CHANGE	ADOPTED	\$ CHANGE	% CHANGE
85 Prop A Sales Tax Allocation - Capital Program	\$ 13.7	\$ 25.9	\$ -	\$ (25.9)	-100.0%	\$ -	\$ -	0.0%

#### **Measure W Sales Tax Allocation – Capital Programs (line 86)**

Similar to Prop A, Measure W Sales Tax will not be used for capital support in FY26 and FY27. Instead, capital investments will rely solely on external funding sources and the use of existing unallocated and prior years' surplus balances. This shift reflects a more sustainable capital funding strategy aligned with the District's long-term financial outlook and the anticipated adoption of the FY26–FY35 CIP.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED	\$ CHANGE	% CHANGE	ADOPTED	\$ CHANGE	% CHANGE
86 Measure W Sales Tax Allocation - Capital Program	\$ 28.7	\$ 26.5	\$ -	\$ (26.5)	-100.0%	\$ -	\$ -	0.0%

#### **Operating Reserves (line 87)**

The purpose of the Operating Reserve is to accommodate normal fluctuations in the timing of revenues and unforeseen operating expenses, and the District's Policy requires that the agency maintains a minimum of three months' (25% of annual) budgeted operating expenses. If the Operating Reserve balance falls below the established level, replenishment will be budgeted for in the following fiscal year. The projected contribution to the Operating Reserve in FY26 is \$4.8M to maintain compliance with the Board-approved reserve policy, bringing the projected FY26 ending balance to \$66.2M. In FY27, the projected contribution is \$2.4M, resulting in a projected FY27 ending balance of \$68.6M.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED	\$ CHANGE	% CHANGE	ADOPTED	\$ CHANGE	% CHANGE
87 Operating Reserve	\$ 5.2	\$ 1.1	\$ 4.8	\$ 3.7	320.6%	\$ 2.4	\$ (2.4)	-50.7%

### Sales Tax Stabilization Fund (line 88)

The Sales Tax Stabilization Fund was established in FY21 to build reserves that buffer against fluctuations in sales tax revenues, recognizing the District's heavy reliance on these funds to support service levels and both Operating and Capital Budgets. Per policy, contributions to the fund were to maintain a minimum of 10% and gradually increase until reaching the greater of 35% of annual actual sales tax revenue or the largest two-year decline from a prior revenue peak. No contributions are included in the FY26 and FY27 Adopted Budgets, as the fund balance is compliant with board policy.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
88 Sales Tax Stabilization Fund	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%

### Capital Maintenance Reserve (line 89)

This is a new line item to establish a reserve to fund major repairs, replacement, and rehabilitation of the Millbrae Gateway headquarters, to maintain service reliability, ensure safety, and comply with best practices. FY27 Adopted Budget assumes \$1M, which is half of the recommended annual contribution to the reserve, reflecting the estimated timing of the building acquisition in FY27. In future years the recommended contribution is \$2M per year.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
89 Capital Maintenance Reserve	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 1.0	\$ 1.0	0.0%

### Reserves for Future Capital Allocation – Headquarters (line 90)

FY24 reflected a one-time allocation to set aside funds for the Millbrae Gateway headquarters.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
90 Reserves for Future Capital Allocation - Headquarters	\$ 23.3	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%

### Reserves for Future Measure W Allocation (line 91)

The FY26 and FY27 Adopted Budgets are projected to utilize all the Measure W Sales Tax revenues to support eligible operating expenses. As a result, no remaining funds are expected to be set aside in reserve for future allocation.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
91 Reserves for Future Measure W Allocations	\$ 15.1	\$ 4.4	\$ -	\$ (4.4)	-100.0%	\$ -	\$ -	0.0%

### Unapplied Dumbarton Rental Income for Future Dumbarton Maintenance of Way (line 92)

This line reflects the balance of Dumbarton annual rental income (line 4) after deducting Maintenance of Way expenses (line 44). These funds are restricted and may only be used for future Dumbarton Maintenance of Way activities.

\$ In Millions	FY24	FY25	FY26	FY26 vs FY25	FY26 vs FY25	FY27	FY27 vs FY26	FY27 vs FY26
	ACTUAL	FORECAST	ADOPTED BUDGET	\$ CHANGE	% CHANGE	ADOPTED BUDGET	\$ CHANGE	% CHANGE
92 Unapplied Dumbarton Rental Income for Future Dumbarton Maintenance of Way	\$ -	\$ 0.5	\$ 0.7	\$ 0.2	40.7%	\$ 0.7	\$ 0.0	4.5%

The following budget statement (Attachments A) presents the FY26 and FY27 Adopted Budgets in financial-statement format. They accompany the preceding line-by-line discussion and reflect the same sources and uses summarized above.

**SAN MATEO COUNTY TRANSIT DISTRICT**  
**FISCAL YEAR 2026 AND 2027 ADOPTED BUDGETS**

	<b>FY24 ACTUAL</b>	<b>FY25 FORECAST</b>	<b>FY26 ADOPTED BUDGET</b>	<b>FY26 vs FY25 \$ CHANGE</b>	<b>FY26 vs FY25 % CHANGE</b>	<b>FY27 ADOPTED BUDGET</b>	<b>FY27 vs FY26 \$ CHANGE</b>	<b>FY27 vs FY26 % CHANGE</b>
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D = C - B</b>	<b>E = D / B</b>	<b>F</b>	<b>G = F - C</b>	<b>H = G / C</b>
<b>1 SOURCES</b>								
2 Passenger Fares	12,719,405	13,043,024	13,303,885	260,861	2.0%	13,569,962	266,077	2.0%
3 Rental Income	2,461,188	1,754,084	1,927,456	173,372	9.9%	2,997,782	1,070,326	55.5%
4 Dumbarton Rental Income	974,196	1,019,477	1,048,333	28,856	2.8%	1,079,783	31,450	3.0%
5 Investment Interest Income	20,361,290	19,975,223	17,959,903	(2,015,320)	-10.1%	17,210,620	(749,283)	-4.2%
6 Advertising Income	1,041,751	767,500	772,500	5,000	0.7%	687,500	(85,000)	-11.0%
7 Other Income	23,818,431	884,735	444,503	(440,232)	-49.8%	444,503	-	0.0%
8 Agency Indirect Administration Recovery	39,673,381	38,670,000	38,998,887	328,887	0.9%	38,998,887	-	0.0%
9 <b>Subtotal: Operating Revenue</b>	<b>101,049,642</b>	<b>76,114,043</b>	<b>74,455,467</b>	<b>(1,658,576)</b>	<b>-2.2%</b>	<b>74,989,037</b>	<b>533,570</b>	<b>0.7%</b>
10								
11 Prop A Sales Tax	115,574,416	113,681,341	114,856,000	1,174,659	1.0%	118,889,000	4,033,000	3.5%
12 Measure W Sales Tax	57,683,704	56,840,671	57,428,000	587,330	1.0%	59,444,500	2,016,500	3.5%
13 Transportation Development Act (TDA) Transit Fund	53,593,748	55,801,968	51,792,728	(4,009,240)	-7.2%	51,792,728	-	0.0%
14 State Transit Assistance (STA)	11,386,584	12,748,878	9,330,152	(3,418,726)	-26.8%	9,330,152	-	0.0%
15 Operating Grants	752,409	1,069,968	3,018,750	1,948,782	182.1%	1,996,750	(1,022,000)	-33.9%
16 <b>Subtotal: Operating Assistance</b>	<b>238,990,861</b>	<b>240,142,826</b>	<b>236,425,630</b>	<b>(3,717,196)</b>	<b>-1.5%</b>	<b>241,453,130</b>	<b>5,027,500</b>	<b>2.1%</b>
17								
18 Transportation Development Act (TDA) 4.5 Redi-Wheels	2,820,723	2,964,268	2,725,933	(238,335)	-8.0%	2,725,933	-	0.0%
19 State Transit Assistance (STA) - Paratransit	1,066,735	1,172,462	1,011,412	(161,050)	-13.7%	1,011,412	-	0.0%
20 SMCTA Measure A Redi-Wheels	4,650,560	4,547,254	4,594,240	46,986	1.0%	4,755,560	161,320	3.5%
21 Measure M Paratransit	1,200,000	1,200,000	1,200,000	-	0.0%	1,200,000	-	0.0%
22 Operating Grants - American Disabilities Act	2,670,773	3,736,750	3,812,197	75,447	2.0%	3,909,111	96,914	2.5%
23 <b>Subtotal: American Disabilities Act Operating Assistance</b>	<b>12,408,791</b>	<b>13,620,734</b>	<b>13,343,782</b>	<b>(276,952)</b>	<b>-2.0%</b>	<b>13,602,016</b>	<b>258,234</b>	<b>1.9%</b>
24								
25 Employer SamTrans Shuttle Funds	4,481,205	4,591,640	8,570,336	3,978,696	86.7%	8,916,248	345,912	4.0%
26 <b>Subtotal: Multi-Modal Transit Program Operating Assistance</b>	<b>4,481,205</b>	<b>4,591,640</b>	<b>8,570,336</b>	<b>3,978,696</b>	<b>86.7%</b>	<b>8,916,248</b>	<b>345,912</b>	<b>4.0%</b>
27								
28 Pass-Through to Other Agencies	-	1,355,787	1,355,788	1	0.0%	-	(1,355,788)	-100.0%
29								
30 <b>TOTAL - SOURCES</b>	<b>356,930,499</b>	<b>335,825,030</b>	<b>334,151,003</b>	<b>(1,674,027)</b>	<b>-0.5%</b>	<b>338,960,431</b>	<b>4,809,428</b>	<b>1.4%</b>
31								
<b>32 USES</b>								
33 Wages & Benefits	110,999,783	126,566,654	130,441,510	3,874,856	3.1%	136,397,753	5,956,243	4.6%
34 Board of Directors	155,283	92,987	266,247	173,260	186.3%	267,247	1,000	0.4%
35 Indirect Admin and Overhead Costs - Labor	11,174,818	13,250,000	11,487,856	(1,762,144)	-13.3%	11,487,856	-	0.0%
36 <b>Subtotal: Labor</b>	<b>122,329,884</b>	<b>139,909,641</b>	<b>142,195,613</b>	<b>2,285,972</b>	<b>1.6%</b>	<b>148,152,856</b>	<b>5,957,243</b>	<b>4.2%</b>
37								
38 Contracted Urban Bus Service	30,816,422	36,088,024	37,763,600	1,675,576	4.6%	39,539,303	1,775,703	4.7%
39 Contracted American Disability Act Programs	14,718,044	17,247,597	19,561,000	2,313,403	13.4%	20,396,727	835,727	4.3%
40 Contracted Multi-Modal Transit Programs	4,535,159	6,002,500	8,864,736	2,862,236	47.7%	9,210,648	345,912	3.9%
41 Non-Labor Subtotal - Purchased Transportation	50,069,624	59,338,121	66,189,336	6,851,215	11.5%	69,146,678	2,957,342	4.5%
42								
43 Vehicle Maintenance (Contracted)	795,821	912,263	1,862,156	949,893	104.1%	871,019	(991,137)	-53.2%
44 Dumbarton Maintenance of Way	118,138	523,000	350,000	(173,000)	-33.1%	350,000	-	0.0%
45 Property Maintenance	2,956,926	3,467,770	4,274,201	806,431	23.3%	4,466,434	192,233	4.5%
46 Professional Services	8,427,170	8,166,258	11,532,650	3,366,392	41.2%	9,957,200	(1,575,450)	-13.7%
47 Technical Services	5,316,018	6,592,166	7,828,374	1,236,208	18.8%	7,786,464	(41,910)	-0.5%
48 Security and Law Enforcement	4,062,068	5,187,540	6,836,444	1,648,904	31.8%	7,962,078	1,125,634	16.5%
49 Ticketing and Fare Collection	1,228,345	1,204,871	1,328,092	123,221	10.2%	1,393,840	65,748	5.0%
50 Other Services	4,287,926	3,819,002	4,088,949	269,947	7.1%	4,012,490	(76,459)	-1.9%
51 Non-Labor Subtotal: Contracted Services	27,192,413	29,872,870	38,100,866	8,227,996	27.5%	36,799,525	(1,301,341)	-3.4%
52								
53 Bus Fuel and Energy	7,250,812	7,486,389	8,822,277	1,335,888	17.8%	9,206,561	384,284	4.4%
54 Bus Parts and Materials	4,040,217	4,595,810	4,679,039	83,229	1.8%	4,797,885	118,846	2.5%
55 Uniforms and Bus Operator Expense	482,653	479,615	691,478	211,863	44.2%	699,743	8,265	1.2%
56 Office Supplies / Printing	804,143	779,787	840,579	60,792	7.8%	826,934	(13,645)	-1.6%
57 Non-Labor Subtotal: Materials & Supplies	12,577,825	13,341,601	15,033,373	1,691,772	12.7%	15,531,123	497,750	3.3%
58								
59 Telecommunication	937,233	862,524	920,900	58,376	6.8%	920,900	-	0.0%
60 Other Utilities	2,398,898	2,202,500	2,142,237	(60,263)	-2.7%	2,271,782	129,545	6.0%
61 Non-Labor Subtotal: Utilities	3,336,131	3,065,024	3,063,137	(1,887)	-0.1%	3,192,682	129,545	4.2%
62								

**SAN MATEO COUNTY TRANSIT DISTRICT**  
**FISCAL YEAR 2026 AND 2027 ADOPTED BUDGETS**

	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY26 vs FY25</u>	<u>FY26 vs FY25</u>	<u>FY27</u>	<u>FY27 vs FY26</u>	<u>FY27 vs FY26</u>
	<u>ACTUAL</u>	<u>FORECAST</u>	<u>ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>	<u>ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
	A	B	C	D = C - B	E = D / B	F	G = F - C	H = G / C
63 Workers Compensation	4,352,891	5,017,476	5,174,476	157,000	3.1%	5,174,476	-	0.0%
64 Insurance	3,382,554	3,966,913	4,199,896	232,983	5.9%	4,668,452	468,556	11.2%
65 Contracted Urban Bus (CUB) Insurance	1,574,418	1,887,816	1,985,000	97,184	5.1%	2,110,000	125,000	6.3%
66 American Disabilities Act Insurance	1,323,784	1,591,774	1,735,000	143,226	9.0%	1,860,000	125,000	7.2%
67 Claims Reserves and Payments	1,529,012	6,050,000	4,625,000	(1,425,000)	-23.6%	4,625,000	-	0.0%
68 Contracted Urban Bus (CUB) Claims Reserves & Payments	5,082,280	1,000,000	-	(1,000,000)	-100.0%	-	-	0.0%
69 American Disabilities Act Claims Reserves & Payments	-	-	-	-	0.0%	-	-	0.0%
70 Promotional Advertising and Events	491,563	592,601	815,230	222,629	37.6%	815,230	-	0.0%
71 Banking and Transaction Fees	354,423	427,000	491,700	64,700	15.2%	521,700	30,000	6.1%
72 Leases and Rentals	494,565	419,461	4,160,573	3,741,112	891.9%	4,725,573	565,000	13.6%
73 Employee Programs	531,663	1,307,726	1,517,380	209,654	16.0%	1,430,980	(86,400)	-5.7%
74 Training and Business Travel	502,464	944,638	953,444	8,806	0.9%	949,684	(3,760)	-0.4%
75 Dues and Membership	198,771	287,111	299,482	12,371	4.3%	309,398	9,916	3.3%
76 Other Expenses	167,979	144,251	174,345	30,094	20.9%	176,133	1,788	1.0%
77 Indirect Admin and Overhead Costs - Non-Labor	16,335,183	15,060,000	13,052,377	(2,007,623)	-13.3%	13,052,377	-	0.0%
78 Non-Labor Subtotal: Other	36,321,552	38,696,767	39,183,903	487,136	1.3%	40,419,003	1,235,100	3.2%
79								
80 Debt Service	19,142,898	20,633,309	18,595,250	(2,038,059)	-9.9%	26,007,500	7,412,250	39.9%
81 Pass-Through to Other Agencies		1,355,787	1,355,788	1	0.0%	-	(1,355,788)	-100.0%
82								
83 <b>TOTAL - OPERATING USES</b>	<b>270,970,327</b>	<b>306,213,119</b>	<b>323,717,266</b>	<b>17,504,147</b>	<b>5.7%</b>	<b>339,249,367</b>	<b>15,532,101</b>	<b>4.8%</b>
84								
85 Prop A Sales Tax Allocation - Capital Program	13,697,076	25,906,722						
86 Measure W Sales Tax Allocation - Capital Program	28,722,572	26,451,715						
87 Operating Reserve	5,200,000	1,141,931	4,803,329			2,368,910		
88 Sales Tax Stabilization Fund								
89 Capital Maintenance Reserve						1,000,000		
90 Reserves for Future Capital Allocation - Headquarters	23,261,476							
91 Reserves for Future Measure W Allocations	15,079,047	4,443,496						
92 Unapplied Dumbarton Rental Income for Future Dumbarton Maintenance of Way	496,477	698,333				729,783		
93 <b>Subtotal - Allocations &amp; Contributions</b>	<b>85,960,172</b>	<b>58,440,341</b>	<b>5,501,662</b>			<b>4,098,693</b>		
94								
95 <b>TOTAL - USES</b>	<b>356,930,498</b>	<b>364,653,460</b>	<b>329,218,928</b>	<b>(35,434,532)</b>	<b>-9.7%</b>	<b>343,348,060</b>	<b>14,129,131</b>	<b>4.3%</b>
96 <b>SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>(28,828,430)</b>	<b>4,932,075</b>			<b>(4,387,629)</b>		
97 Draw from Prior Year's Measure W						2,000,000		
98 Draw from Prior Years' Surpluses	(0)	28,828,430				2,387,629		
99 <b>ADJUSTED SURPLUS/(DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>4,932,075</b>			<b>-</b>		

**Note:**

This statement does not include costs related to wages and benefits, including the associated CalPERS and Retiree Medical Benefits incurred by the District on behalf of Caltrain, TA, SMCEL-JPA, and District's Capital wages and benefits

# samTrans



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## **SECTION 5 – DIVISION BUDGETS**

This section provides the following details by Division:

1. Division Functional Description
2. Division Objectives
3. Division Performance Measures
4. Division Organizational Charts (as related to the District)
5. Full Time Equivalents (FTEs) and expense trends for total Division in addition to all cost centers (departments) within the division
  - FTEs by approved position title for FY24, FY25, FY26, and FY27. Please note, fractional positions reflect staff time allocated either to the other agencies (JPB, TA or JPA) or time allocated to Capital projects
  - Expense trends for FY24 Actuals, FY25 Actuals, FY26, and FY27 Adopted Budget

### **Total Budgeted FTEs by Division**

Division	Operating				Capital				Total			
	FY24	FY25	FY26	FY27	FY24	FY25	FY26	FY27	FY24	FY25	FY26	FY27
Executive	4.6	4.6	4.6	4.6	0.4	0.3	-	-	5.0	4.9	4.6	4.6
People and Culture Group	32.9	31.6	30.5	30.8	-	-	0.8	0.8	32.9	31.6	31.3	31.5
Innovation and Technology	39.0	43.3	46.9	48.6	3.0	3.0	-	-	42.0	46.3	46.9	48.6
Safety and Security	6.8	6.4	7.4	7.4	-	-	-	-	6.8	6.4	7.4	7.4
Bus	539.0	548.5	569.5	569.8	11.1	12.7	11.6	12.3	550.1	561.3	581.1	582.0
Communications	28.6	30.3	28.7	28.9	0.3	0.5	0.9	1.0	28.9	30.7	29.7	29.8
Finance	51.5	52.1	47.0	48.6	9.3	9.7	8.4	8.8	60.7	61.9	55.4	57.4
Planning	18.5	19.5	19.4	19.6	1.6	1.9	1.8	1.8	20.1	21.4	21.2	21.4
Rail	0.0	0.0	-	-	0.1	0.1	-	-	0.1	0.1	-	-
<b>Total</b>	<b>720.8</b>	<b>736.3</b>	<b>753.9</b>	<b>758.2</b>	<b>25.7</b>	<b>28.3</b>	<b>23.5</b>	<b>24.5</b>	<b>746.5</b>	<b>764.6</b>	<b>777.4</b>	<b>782.7</b>

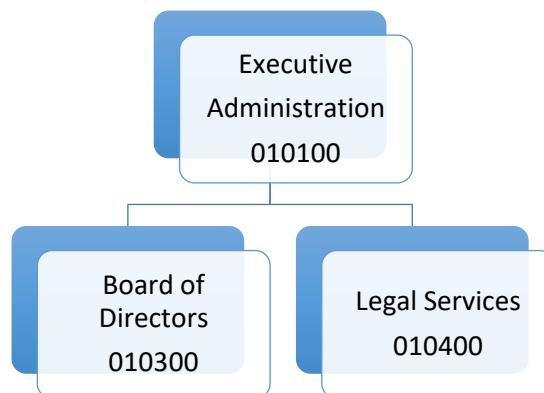
Note: All FTE figures presented in this budget book represent budgeted FTEs allocated to SamTrans only. These counts exclude shared services staff whose time is allocated to the JPB, TA, or JPA.

## Executive

The Executive Division is responsible for directing and overseeing policy and decision-making activities and being a channel of communication between the Board of Directors (BOD), staff, the general public, and local, state and federal governments.

### OVERALL FUNCTION:

- Agenda setting for all Board of Director and committee meetings
- Support record retention of Board proceedings and Statements of Economic Interests under the Conflict-of-Interest Code
- Oversee legal services and policy setting
- Communicate and direct strategic focus
- Develop relationships with third parties



### Executive Division

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Support Specialist	-	1.0	0.6	0.6
Assistant District Secretary	0.5	0.4	0.4	0.4
Deputy District Secretary	0.1	0.2	0.2	0.2
Deputy General Manager/CEO	1.0	1.0	1.0	1.0
Executive Assistant III	1.0	1.0	1.0	1.0
Executive Officer, District Secretary, Executive Administration	1.0	-	0.4	0.4
General Manager/CEO	1.0	1.0	1.0	1.0
<b>Total</b>	<b>4.6</b>	<b>4.6</b>	<b>4.6</b>	<b>4.6</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Assistant District Secretary	0.3	0.2	-	-
Deputy District Secretary	0.1	0.2	-	-
<b>Total</b>	<b>0.4</b>	<b>0.3</b>	<b>-</b>	<b>-</b>

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for the Executive Division.

Account	Account Description	FY25		FY26 Budget	FY27 Budget
		FY24 Actual	Unaudited Actual		
511110	Regular Wages	1,124,388	1,042,575	852,299	882,130
511130	Regular Wage Special Program	-	25,000	125,000	125,000
511140	Regular Wages-Annuitant/Others	2,880	22,558	-	-
511199	Regular Wage Accrual	(34,246)	523	-	-
511210	Over Time Wages	-	744	900	900
511500	Board of Directors Compensation	39,600	39,600	44,200	44,200
512000	Fringe Benefits	795,787	757,698	547,321	578,092
512099	Fringe Benefits Accrual	(19,911)	648	-	-
513000	Temporary Staff	6,881	-	-	-
521010	Dues and Subscriptions	91,187	63,216	101,020	101,020
521020	Employee Program	-	497	-	-
522010	Seminar and Training	17,366	14,224	48,600	48,600
522030	Business Travel	17,499	9,771	91,539	91,539
522040	Professional Development	17,875	895	16,200	16,200
523010	Office Supplies	3,896	3,666	11,700	11,700
523015	Meals	-	1,800	5,130	5,130
523030	Books and Reference Materials	-	-	90	90
523049	Office and Computer Supplies	36,261	-	-	-
523060	Software Maintenance and Licen	-	-	150,000	100,000
523073	Letterhead Items	-	-	540	540
523090	Legal Advertising	-	-	900	900
523100	Promotional Advertising	-	-	180	180
525010	Legal Services	3,737,025	3,410,996	3,500,000	3,850,000
525030	Legislative Advocate	-	362	-	-
525050	Consultant-Offsite	124,570	68,841	133,000	133,000
525090	Other Contract Services	110,747	28,372	82,000	83,000
527091	Premium - Other Insurance-MB	-	30,000	-	-
530090	Miscellaneous	5,500	6,509	11,070	11,070
590010	Office Furniture & Equipment	249	101	1,800	1,800
<b>Total</b>		<b>6,077,554</b>	<b>5,528,598</b>	<b>5,723,489</b>	<b>6,085,091</b>

## Executive Administration – Cost Center 010100

The Executive Administrative Function is responsible for directing and overseeing the District's policies, decision-making and communications / meetings with the Board of Directors and external parties.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Support Specialist	-	1.0	0.6	0.6
Assistant District Secretary	0.5	0.4	0.4	0.4
Deputy District Secretary	0.1	0.2	0.2	0.2
Deputy General Manager/CEO	1.0	1.0	1.0	1.0
Executive Assistant III	1.0	1.0	1.0	1.0
Executive Officer, District Secretary, Executive Administration	1.0	-	0.4	0.4
General Manager/CEO	1.0	1.0	1.0	1.0
<b>Total</b>	<b>4.6</b>	<b>4.6</b>	<b>4.6</b>	<b>4.6</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Assistant District Secretary	0.3	0.2	-	-
Deputy District Secretary	0.1	0.2	-	-
<b>Total</b>	<b>0.4</b>	<b>0.3</b>	<b>-</b>	<b>-</b>

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY24	FY25	FY26	FY27
		Actual	Unaudited Actual	Budget	Budget
511110	Regular Wages	1,124,388	1,042,575	852,299	882,130
511130	Regular Wage Special Program	-	25,000	125,000	125,000
511140	Regular Wages-Annuity/Others	2,880	22,558	-	-
511199	Regular Wage Accrual	(34,246)	280	-	-
511210	Over Time Wages	-	744	900	900
512000	Fringe Benefits	771,806	730,600	543,940	574,711
512099	Fringe Benefits Accrual	(19,911)	482	-	-
513000	Temporary Staff	6,881	-	-	-
521010	Dues and Subscriptions	90,687	58,070	100,720	100,720
522010	Seminar and Training	11,166	11,144	48,600	48,600
522030	Business Travel	15,619	8,204	1,539	1,539
522040	Professional Development	17,875	895	16,200	16,200
523010	Office Supplies	3,896	3,496	11,700	11,700
523015	Meals	-	1,800	5,130	5,130
523030	Books and Reference Materials	-	-	90	90
523049	Office and Computer Supplies	36,261	-	-	-
523060	Software Maintenance and Licen	-	-	150,000	100,000
523073	Letterhead Items	-	-	540	540
523090	Legal Advertising	-	-	900	900
525010	Legal Services	-	(186,643)	-	-
525030	Legislative Advocate	-	362	-	-
525050	Consultant-Offsite	124,570	68,841	133,000	133,000
525090	Other Contract Services	110,608	28,372	2,000	2,000

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
527091	Premium - Other Insurance-MB	-	30,000	-	-
530090	Miscellaneous	1,653	953	9,000	9,000
590010	Office Furniture & Equipment	249	101	1,800	1,800
<b>Total</b>		<b>2,264,380</b>	<b>1,847,835</b>	<b>2,003,358</b>	<b>2,013,960</b>

### **Board of Directors – Cost Center 010300**

This cost center covers Board of Directors stipends and board-related expenses. There are no FTEs associated with this cost center.

#### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511199	Regular Wage Accrual	-	243	-	-
511500	Board of Directors Compensation	39,600	39,600	44,200	44,200
512000	Fringe Benefits	23,982	27,098	3,381	3,381
512099	Fringe Benefits Accrual	-	166	-	-
521010	Dues and Subscriptions	500	5,146	300	300
521020	Employee Program	-	497	-	-
522010	Seminar and Training	6,200	3,080	-	-
522030	Business Travel	1,880	1,568	90,000	90,000
523010	Office Supplies	-	170	-	-
523100	Promotional Advertising	-	-	180	180
525090	Other Contract Services	140	-	80,000	81,000
530090	Miscellaneous	3,847	5,555	2,070	2,070
<b>Total</b>		<b>76,148</b>	<b>83,123</b>	<b>220,131</b>	<b>221,131</b>

### **Legal Services – Cost Center 010400**

This cost center covers District legal fees for general counsel services, litigation and operating projects. There are no FTEs associated with this cost center.

#### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

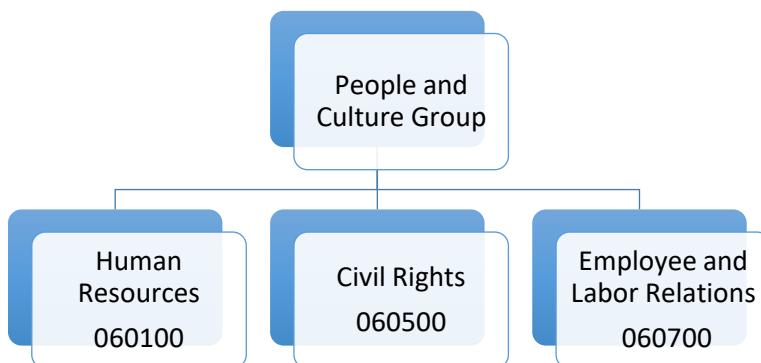
Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
525010	Legal Services	3,737,025	3,597,640	3,500,000	3,850,000
<b>Total</b>		<b>3,737,025</b>	<b>3,597,640</b>	<b>3,500,000</b>	<b>3,850,000</b>

## People and Culture Group

### OVERALL FUNCTION:

- Human Resources is responsible for recruiting and hiring activities, employee training, development, and on-boarding, employee events, awards, and recognitions, collective bargaining agreement and mandated grievance and arbitration hearings, and workers compensation administration
- Civil Rights is responsible for managing all aspects of Disadvantaged Business Enterprise (DBE) requirements by providing small businesses owned and controlled by socially and economically disadvantaged individuals a fair opportunity to compete for federally funded transportation contracts.

Objective	Performance Measurement	FY24 Actual	FY25 Actual	FY26 Target	FY27 Target
<b>Strengthen recruitment process and employee retention</b>	Conduct compensation study	50%	100%	n/a	n/a
	Develop and implement new probationary system for administrative staff	80%	100%	n/a	n/a
	Implementation of Classification and Compensation Study	n/a	60%	100%	n/a
	Evaluate, improve existing and implement additional employee benefits	n/a	n/a	50%	100%



## People and Culture Group

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Support Specialist	-	0.8	1.0	1.0
Bus Operator Mentor Coordinator	0.8	-	-	-
Chief People Officer	1.0	1.0	1.0	1.0
Civil Rights Analyst	0.5	0.5	0.3	0.3
Classification and Compensation Administrator	-	0.8	1.0	1.0
Contract Compliance Administrator	-	0.5	-	-
Data Support Administrative Analyst	0.4	-	-	-
Data Support Specialist	-	0.4	1.0	1.0
DBE Administrator	0.5	0.5	-	-
Deputy Director, Employee and Labor Relations	-	-	1.0	1.0
Deputy Director, Office Civil Rights	1.0	1.0	1.0	1.0
Director, Human Resources	1.0	1.0	1.0	1.0
EEO Program Administrator	1.0	1.0	1.0	1.0
Employee Relations Administrator	1.0	-	-	-
Human Resources Analyst	7.0	7.0	6.0	6.0
Human Resources Project Manager	1.0	1.0	1.0	1.0
Human Resources Specialist	6.0	6.0	6.0	6.0
Labor Compliance Administrator	0.5	-	-	-
Management Analyst (Limited 2-Year Term)	2.8	1.0	-	-
Manager, Civil Rights Programs	1.0	1.0	1.0	1.0
Manager, EEO and Title VI	1.0	-	-	-
Manager, Employee Relations	1.0	0.8	1.0	1.0
Manager, Human Resources	2.0	2.0	2.0	2.0
Manager, Social Equity Programs	-	1.0	1.0	1.0
PCG Administrator	-	1.0	-	-
Recruitment Administrator	-	-	0.8	1.0
Recruitment Coordinator	1.0	1.0	1.0	1.0
Supervisor, Human Resources Shared Services	1.0	1.0	1.0	1.0
Title VI Social Equity Administrator	0.5	0.5	0.5	0.5
Training and Development Administrator	1.0	1.0	1.0	1.0
<b>Total</b>	<b>32.9</b>	<b>31.6</b>	<b>30.5</b>	<b>30.8</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Civil Rights Analyst	-	-	0.3	0.3
Contract Compliance Administrator	-	-	0.3	0.3
DBE Administrator	-	-	0.3	0.3
<b>Total</b>	<b>-</b>	<b>-</b>	<b>0.8</b>	<b>0.8</b>

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for the People and Culture Group.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	2,722,280	2,833,588	3,358,716	3,470,052
511130	Regular Wage Special Program	-	-	20,000	20,000
511140	Regular Wages-Annuitant/Others	466,749	507,633	70,000	70,000
511199	Regular Wage Accrual	(91,924)	(1,700)	-	-
511210	Over Time Wages	20,808	25,266	27,648	27,648
511299	Overtime Wage Accrual	(2,622)	111	-	-
512000	Fringe Benefits	1,868,434	1,940,956	2,143,552	2,260,757
512099	Fringe Benefits Accrual	(53,402)	315	-	-
512130	Fringe Benefits-Board members	79,135	94,831	46,116	46,116
513000	Temporary Staff	236,936	105,308	103,500	72,000
521010	Dues and Subscriptions	19,514	13,205	30,690	37,386
521020	Employee Program	161,396	130,129	338,325	338,325
521030	Employee Uniforms	-	163	-	-
521040	Recruitment Costs	627,434	226,319	270,000	270,000
521050	Transportation Systems Managem	312,849	663,561	522,400	522,400
521060	Employee Safety and Health Pro	11,488	13,051	303,165	303,165
521070	DMV Special Driver's License R	1,767	1,590	10,000	10,000
522010	Seminar and Training	83,102	362,649	188,885	188,885
522020	Training Travel	50	9	-	-
522030	Business Travel	7,880	15,279	7,452	7,452
522040	Professional Development	51,598	48,655	213,795	213,795
523010	Office Supplies	19,897	11,524	27,557	27,557
523015	Meals	-	15,861	66,622	66,622
523020	Postage	448	206	-	-
523021	Postage Overnight	215	614	180	180
523030	Books and Reference Materials	239	1,659	1,350	1,350
523040	Office Equipment Repair and Ma	1,536	-	-	-
523050	Printing and Information Svcs	119	19,164	450	450
523060	Software Maintenance and Licens	91,143	223,184	136,800	136,800
523073	Letterhead Items	2,339	-	-	-
523074	Business Forms	-	-	6,749	6,749
523120	Promotional Events	109,188	-	4,500	4,500
525010	Legal Services	28,101	64,367	-	-
525050	Consultant-Offsite	984,546	469,737	598,550	296,550
525051	Consultant-Onsite	-	8,422	-	-
525090	Other Contract Services	10,425	3,060	119,700	119,700
527084	Claims Expense-Gen.	807,099	382,690	991,476	991,476
527090	Premium - Other Insurance	-	2,000	-	-
530090	Miscellaneous	2,250	-	-	-
530124	AIA Expense Non-Labor	-	(54)	-	-

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
590010	Office Furniture & Equipment	-	305	-	-
<b>Total</b>		<b>8,581,018</b>	<b>8,183,659</b>	<b>9,608,178</b>	<b>9,509,915</b>

### **Human Resources – Cost Center 060100**

This cost center is responsible for all aspects of staffing, employee development, and training.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Support Specialist	-	0.8	1.0	1.0
Bus Operator Mentor Coordinator	0.8	-	-	-
Chief People Officer	1.0	1.0	1.0	1.0
Classification and Compensation Administrator	-	0.8	1.0	1.0
Director, Human Resources	1.0	1.0	1.0	1.0
Employee Relations Administrator	1.0	-	-	-
Human Resources Analyst	7.0	6.0	5.0	5.0
Human Resources Project Manager	1.0	1.0	1.0	1.0
Human Resources Specialist	6.0	4.0	4.0	4.0
Management Analyst (Limited 2-Year Term)	2.8	1.0	-	-
Manager, Employee Relations	1.0	-	-	-
Manager, Human Resources	2.0	2.0	2.0	2.0
Recruitment Administrator	-	-	0.8	1.0
Recruitment Coordinator	1.0	1.0	1.0	1.0
Supervisor, Human Resources Shared Services	1.0	1.0	1.0	1.0
Training and Development Administrator	1.0	-	-	-
<b>Total</b>	<b>26.5</b>	<b>19.5</b>	<b>18.8</b>	<b>19.0</b>

### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	2,061,465	1,859,159	1,987,425	2,070,558
511130	Regular Wage Special Program	-	-	20,000	20,000
511140	Regular Wages-Annuity/Others	449,099	486,702	70,000	70,000
511199	Regular Wage Accrual	(70,449)	(2,621)	-	-
511210	Over Time Wages	20,808	8,093	27,648	27,648
511299	Overtime Wage Accrual	(2,622)	(21)	-	-
512000	Fringe Benefits	1,415,861	1,272,841	1,268,386	1,348,980
512099	Fringe Benefits Accrual	(40,881)	(567)	-	-
512130	Fringe Benefits-Board members	79,135	94,831	46,116	46,116
513000	Temporary Staff	239,036	17,989	63,000	31,500
521010	Dues and Subscriptions	19,514	13,205	27,000	27,000
521020	Employee Program	161,396	103,541	224,325	224,325
521030	Employee Uniforms	-	163	-	-
521040	Recruitment Costs	627,434	226,319	270,000	270,000

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
521050	Transportation Systems Managem	312,849	663,561	522,400	522,400
521060	Employee Safety and Health Pro	11,488	13,051	162,450	162,450
521070	DMV Special Driver's License R	1,767	1,590	10,000	10,000
522010	Seminar and Training	83,102	153,627	54,684	54,684
522020	Training Travel	50	9	-	-
522030	Business Travel	7,868	12,799	-	-
522040	Professional Development	49,965	40,155	36,000	36,000
523010	Office Supplies	8,027	6,868	12,797	12,797
523015	Meals	-	14,998	54,675	54,675
523020	Postage	448	206	-	-
523021	Postage Overnight	215	614	-	-
523030	Books and Reference Materials	239	1,659	675	675
523040	Office Equipment Repair and Ma	1,536	-	-	-
523050	Printing and Information Svcs	119	19,164	-	-
523060	Software Maintenance and Licens	91,143	184,706	111,600	111,600
523073	Letterhead Items	2,339	-	-	-
523074	Business Forms	-	-	5,062	5,062
523120	Promotional Events	108,588	-	-	-
525010	Legal Services	28,101	64,367	-	-
525050	Consultant-Offsite	955,400	266,954	230,000	-
525090	Other Contract Services	-	109	-	-
527084	Claims Expense-Gen.	807,099	382,690	991,476	991,476
527090	Premium - Other Insurance	-	2,000	-	-
530090	Miscellaneous	2,250	-	-	-
530124	AIA Expense Non-Labor	-	(54)	-	-
590010	Office Furniture & Equipment	-	305	-	-
<b>Total</b>		<b>7,432,389</b>	<b>5,909,012</b>	<b>6,195,719</b>	<b>6,097,946</b>

#### Office of Civil Rights – Cost Center 060500

This cost center is responsible for managing all aspects of civil rights and includes Disadvantaged Business Enterprise (DBE) requirements as set forth in 49 Code of Federal Regulations, Part 26. The purpose of the regulation is to level the playing field by providing small businesses owned and controlled by socially and economically disadvantaged individuals with a fair opportunity to compete for federally funded transportation contracts.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Civil Rights Analyst	0.5	0.5	0.3	0.3
Contract Compliance Administrator	-	0.5	-	-
Data Support Administrative Analyst	0.4	-	-	-
Data Support Specialist	-	0.4	1.0	1.0
DBE Administrator	0.5	0.5	-	-
Deputy Director, Office Civil Rights	1.0	1.0	1.0	1.0
EEO Program Administrator	1.0	1.0	1.0	1.0
Labor Compliance Administrator	0.5	-	-	-
Manager, Civil Rights Programs	1.0	1.0	1.0	1.0
Manager, EEO and Title VI	1.0	-	-	-
Manager, Social Equity Programs	-	1.0	1.0	1.0
Title VI Social Equity Administrator	0.5	0.5	0.5	0.5
<b>Total</b>	<b>6.4</b>	<b>6.4</b>	<b>5.8</b>	<b>5.8</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Civil Rights Analyst	-	-	0.3	0.3
Contract Compliance Administrator	-	-	0.3	0.3
DBE Administrator	-	-	0.3	0.3
<b>Total</b>	<b>-</b>	<b>-</b>	<b>0.8</b>	<b>0.8</b>

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	660,816	642,057	693,707	713,909
511140	Regular Wages-Annuitant/Others	17,650	20,931	-	-
511199	Regular Wage Accrual	(21,475)	(296)	-	-
512000	Fringe Benefits	452,573	439,360	442,728	465,115
512099	Fringe Benefits Accrual	(12,521)	39	-	-
513000	Temporary Staff	(2,100)	-	40,500	40,500
521010	Dues and Subscriptions	-	-	2,340	9,036
521020	Employee Program	-	26,588	9,000	9,000
522010	Seminar and Training	-	2,900	12,960	12,960
522030	Business Travel	12	-	7,452	7,452
522040	Professional Development	1,633	-	6,480	6,480
523010	Office Supplies	11,870	4,306	3,960	3,960
523015	Meals	-	268	11,947	11,947
523021	Postage Overnight	-	-	180	180
523050	Printing and Information Svcs	-	-	450	450
523120	Promotional Events	600	-	4,500	4,500
525050	Consultant-Offsite	29,146	44,975	103,050	31,050
525051	Consultant-Onsite	-	8,422	-	-
525090	Other Contract Services	10,425	2,951	119,700	119,700
<b>Total</b>		<b>1,148,629</b>	<b>1,192,502</b>	<b>1,458,954</b>	<b>1,436,239</b>

## **Employee and Labor Relations – Cost Center 060700**

Manages contract administration, compliance with labor agreements, and coordination of the DOT Drug and Alcohol program, as well as employee training and professional development.

<b>Position Title – Operating FTEs</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>
Deputy Director, Employee and Labor Relations	-	-	1.0	1.0
Human Resources Analyst	-	1.0	1.0	1.0
Human Resources Specialist	-	2.0	2.0	2.0
Manager, Employee Relations	-	0.8	1.0	1.0
PCG Administrator	-	1.0	-	-
Training and Development Administrator	-	1.0	1.0	1.0
<b>Total</b>	<b>-</b>	<b>5.8</b>	<b>6.0</b>	<b>6.0</b>

### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

<b>Account</b>	<b>Account Description</b>	<b>FY24</b>	<b>FY25</b>		<b>FY27</b>
		<b>Actual</b>	<b>Unaudited</b>	<b>Budget</b>	
511110	Regular Wages	-	332,372	677,584	685,585
511199	Regular Wage Accrual	-	1,217	-	-
511210	Over Time Wages	-	17,173	-	-
511299	Overtime Wage Accrual	-	131	-	-
512000	Fringe Benefits	-	228,755	432,438	446,662
512099	Fringe Benefits Accrual	-	843	-	-
513000	Temporary Staff	-	87,319	-	-
521010	Dues and Subscriptions	-	-	1,350	1,350
521020	Employee Program	-	-	105,000	105,000
521060	Employee Safety and Health Pro	-	-	140,715	140,715
522010	Seminar and Training	-	206,122	121,241	121,241
522030	Business Travel	-	2,481	-	-
522040	Professional Development	-	8,500	171,315	171,315
523010	Office Supplies	-	351	10,800	10,800
523015	Meals	-	596	-	-
523030	Books and Reference Materials	-	-	675	675
523060	Software Maintenance and Licens	-	38,478	25,200	25,200
523074	Business Forms	-	-	1,687	1,687
525050	Consultant-Offsite	-	157,807	265,500	265,500
<b>Total</b>		<b>-</b>	<b>1,082,145</b>	<b>1,953,505</b>	<b>1,975,730</b>

## Innovation and Technology

### OVERALL FUNCTION:

- Information Technology manages software and hardware maintenance, upgrades and replacement, provides user support and training, and maintains data integrity.

Objective	Performance Measurement	FY24 Actual	FY25 Actual	FY26 Target	FY27 Target
<b>Maintain and upgrade IT applications, infrastructure, and Cybersecurity programs</b>	Roll out new SharePoint System	100%	n/a	n/a	n/a
	Support technology activities in Implementing new Paratransit system	100%	n/a	n/a	n/a
	Retire all legacy servers and move to Cloud	90%	90%	100%	n/a
	Update cybersecurity monitoring tools to industry standards	100%	n/a	n/a	n/a
	Upgrade HASTUS 2017 system and migrate to cloud	100%	n/a	n/a	n/a
	Implement Daily and Web Bidding modules for HASTUS	50%	50%	75%	100%
	Upgrade and Migrate Conduent CAD/AVL to Cloud	75%	100%	n/a	n/a
	Implement IT Service Management system	100%	n/a	n/a	n/a
	Develop and Implement IT Governance Program	90%	90%	100%	n/a
	Network Modernization	25%	50%	50%	100%
<b>Develop and Implement new Systems</b>	Data Governance for SharePoint & BI System	n/a	n/a	50%	100%
	Safety Incident Management System	n/a	20%	60%	100%
	Move Datacenter to new Headquarters	n/a	20%	75%	100%
	Implement Customer Relationship Management System (CRM)	n/a	10%	25%	75%

**Innovation and Technology**  
**060300**

**Innovation and Technology - Cost Center 060300**

This cost center manages all aspects of the District's technology and systems support.

<b>Position Title – Operating FTEs</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>
Administrative Analyst III	0.8	1.0	1.0	1.0
Application Analyst (ERP)	1.0	-	-	-
Application Developer	1.0	1.0	1.0	1.0
Application System Analyst III	1.0	2.0	3.0	3.0
Business Intelligence Administrator	1.0	1.0	1.0	1.0
Business Intelligence Analyst III	-	1.0	0.8	1.0
Business Systems Analyst III	2.0	2.0	2.0	2.0
Chief Information & Technology Officer	1.0	1.0	1.0	1.0
Contract Administrator	1.0	0.8	0.8	1.0
Cybersecurity Analyst	-	1.0	2.0	2.0
Cybersecurity Engineer II	-	-	1.0	1.0
Database Administrator	1.0	-	-	-
Database Architect	1.0	1.0	1.0	1.0
Database/Middleware Administrator	-	1.0	1.0	1.0
Director, Information Technology	1.5	2.0	2.0	2.0
GIS Administrator	-	-	1.0	1.0
Information Technology (IT) Analyst II	4.0	4.0	3.5	4.0
Information Technology (IT) Enterprise Architect	1.0	2.0	2.0	2.0
Information Technology (IT) Operations Supervisor	-	1.0	1.0	1.0
Information Technology (IT) Security Architect II	1.0	1.0	0.2	0.2
Information Technology (IT) System Administrator I	3.0	3.0	3.0	3.0
IT Project Manager	0.8	-	-	-
IT Technical Lead/Manager	-	1.0	1.0	1.0
Management Analyst (Limited 2-Year Term)	-	0.8	0.5	1.0
Manager, GIS	-	-	1.0	1.0
Manager, Information Technology (IT) and Telecommunications	2.0	2.0	2.0	2.0
Manager, Information Technology (IT) Data and Analytics	-	0.8	1.0	1.0
Manager, Infrastructure and Cybersecurity	1.0	1.0	1.0	1.0
Network Administrator	-	1.0	1.0	1.0
Network Administrator II	4.0	2.0	1.4	1.4
Network Administrator III	1.0	1.0	1.0	1.0
Senior Applications Developer	1.0	1.0	1.0	1.0
Senior Help Desk Analyst	1.0	-	-	-
Senior Network Engineer	1.0	1.0	1.0	1.0
Senior Systems Engineer - MSAzu	1.0	-	0.8	1.0
Supervisor, Revenue	-	1.0	-	-

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Systems Administrator II	2.0	2.0	3.0	3.0
Systems Administrator III	1.0	1.0	1.0	1.0
Systems Software Analyst	2.0	2.0	2.0	2.0
<b>Total</b>	<b>39.0</b>	<b>43.3</b>	<b>46.9</b>	<b>48.6</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Application System Analyst III	1.0	1.0	-	-
Cybersecurity Analyst	1.0	1.0	-	-
Systems Administrator II	1.0	1.0	-	-
<b>Total</b>	<b>3.0</b>	<b>3.0</b>	-	-

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for Innovation and Technology.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	3,068,124	3,510,959	6,137,899	6,439,859
511140	Regular Wages-Annuitant/Others	85,109	64,612	-	-
511199	Regular Wage Accrual	(100,212)	2,223	-	-
511210	Over Time Wages	28,097	25,347	25,000	25,000
511299	Overtime Wage Accrual	(1,064)	(87)	-	-
512000	Fringe Benefits	2,104,039	2,404,489	3,917,228	4,195,595
512099	Fringe Benefits Accrual	(55,519)	1,778	-	-
521010	Dues and Subscriptions	26,801	28,271	30,000	30,000
522010	Seminar and Training	45,091	19,343	50,000	50,000
522020	Training Travel	319	-	-	-
522030	Business Travel	12,913	15,477	1,620	1,620
523010	Office Supplies	6,271	21,550	9,000	9,000
523015	Meals	-	-	5,184	5,184
523040	Office Equipment Repair and Ma	142,476	233,352	90,000	90,000
523049	Office and Computer Supplies	377,129	441	360,000	360,000
523060	Software Maintenance and Licens	3,698,970	5,075,306	6,132,200	6,132,200
523090	Legal Advertising	3,740	-	-	-
524011	Telephone Service	367,956	456,407	375,000	375,000
524012	Data Circuits	269,774	235,859	247,500	247,500
524014	Cellular Telephone Service	136,041	292,643	265,000	265,000
524021	Cellphone - Communication	7,061	-	-	-
524022	Cellphone - Administration	11,012	-	-	-
524023	Cellphone	53,321	-	-	-
524024	Cellphone - Bus Op	41,628	-	-	-
524026	Cellphone - Plng,Grnt and TA	6,619	-	-	-
524027	Cellphone - Executive	2,224	-	-	-
525040	Technical Support Services	413,437	-	220,000	220,000
525050	Consultant-Offsite	37,000	37,000	72,000	72,000
525051	Consultant-Onsite	-	45,940	607,500	607,500
525090	Other Contract Services	3,452,653	3,682,436	2,312,000	2,312,000
528150	Support Serv Vehicle License	-	7	-	-

Account	Account Description	FY25		FY26 Budget	FY27 Budget
		FY24 Actual	Unaudited Actual		
530090	Miscellaneous	1,262	50	-	-
590010	Office Furniture & Equipment	10,262	-	-	-
590020	Computer Equipment	-	397,857	-	-
590070	Bldg & Bldg Improvements	-	880	-	-
<b>Total</b>		<b>14,252,531</b>	<b>16,552,139</b>	<b>20,857,131</b>	<b>21,437,458</b>

## Safety and Security

### OVERALL FUNCTION:

- Safety and Security is responsible for the agency's security services, Sheriff and dispatch services, fire, life, and safety monitoring, safety equipment maintenance, safety training, and managing security access to District-owned properties

Objective	Performance Measurement	FY24 Actual	FY25 Actual	FY26 Target	FY27 Target
<b>Improve incident response and reduce overall injury, accident, and safety event rates</b>	Engage Transit Police with management and operator training	100%	n/a	n/a	n/a
	Develop enhanced safety protocol and conduct training exercises	100%	n/a	n/a	n/a
	Issue key cards to all employees	100%	n/a	n/a	n/a
	Increase base security with new entrance gate access and perimeter security enhancements	25%	25%	50%	100%
	Repair, replace, and enhance CCTV coverage at all District facilities	0%	25%	50%	100%
	Establish and develop District Emergency Operations Center (EOC)	0%	0%	0%	100%
	Appoint and obtain NIMS certifications for EOC section chiefs and three contingency personnel	90%	90%	100%	100%
	Establish and deploy of construction safety oversight team for capital projects	25%	25%	50%	50%
	Anticipation of completion of Threat and Vulnerability Assessment	n/a	25%	50%	100%

Safety and Security  
060600

## Safety and Security – Cost Center 060600

This cost center is responsible for all aspects of security and safety for District headquarters, and other properties owned.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Analyst II	0.8	0.8	0.9	0.9
Deputy Director, Safety and Security	1.0	1.0	1.5	1.5
Director, Safety and Security	1.0	1.0	1.0	1.0
Rail Safety Coordinator	0.1	-	-	-
Safety and Security Data Analyst	0.5	0.5	0.5	0.5
Safety Coordinator	1.8	1.8	2.0	2.0
Safety Engineer	0.1	-	-	-
Security Coordinator	-	0.4	0.5	0.5
Senior Rail Safety Officer	0.2	-	-	-
Senior Safety Coordinator	1.0	1.0	1.0	1.0
System Safety Officer	0.3	-	-	-
<b>Total</b>	<b>6.8</b>	<b>6.4</b>	<b>7.4</b>	<b>7.4</b>

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for Safety and Security.

Account	Account Description	FY25		FY26 Budget	FY27 Budget
		FY24 Actual	Unaudited Actual		
511110	Regular Wages	660,062	876,717	916,910	947,334
511140	Regular Wages-Annuitant/Others	-	6,255	-	-
511199	Regular Wage Accrual	(16,280)	(100)	-	-
511210	Over Time Wages	399	5,197	-	-
512000	Fringe Benefits	449,229	600,336	585,177	617,192
512099	Fringe Benefits Accrual	(9,419)	(65)	-	-
521010	Dues and Subscriptions	497	2,157	22,500	22,500
521060	Employee Safety and Health Pro	41,675	27,737	140,850	50,850
522010	Seminar and Training	10,284	18,859	22,795	22,795
522030	Business Travel	272	2,966	-	-
523010	Office Supplies	1,545	5,535	4,500	4,500
523015	Meals	-	2,115	-	-
523020	Postage	-	-	450	450
523030	Books and Reference Materials	-	102	5,096	5,096
523049	Office and Computer Supplies	-	-	1,800	-
523050	Printing and Information Svcs	5,428	8,737	7,290	7,290
523060	Software Maintenance and Licens	-	-	180,000	180,000
523073	Letterhead Items	-	-	450	450
525050	Consultant-Offsite	198,140	47,265	450,000	210,000

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
525060	Security Services	-	(210)	-	-
525061	Emergency Management Fee	1,419	-	-	-
525062	County Dispatch	54,531	56,689	159,795	164,589
525063	Security Guard Contract	2,403,714	2,505,495	3,734,927	4,481,908
525064	CCTV Maintenance (part & labor	-	205,250	811,350	811,350
525065	Security Access Control & Keys	54,731	3,353	32,777	302,776
525066	Printer & HID, Holder & Reels	6,141	1,413	4,635	4,635
525067	FRA Mandated Exercise	-	-	15,759	15,759
525068	Law Enforcement	1,541,532	1,890,515	2,077,201	2,181,061
528050	Freight Expense	58	175	450	450
530090	Miscellaneous	10,974	5,100	33,557	33,557
590010	Office Furniture & Equipment	2,243	900	1,800	1,800
590020	Computer Equipment	71	1,480	-	1,800
<b>Total</b>		<b>5,417,243</b>	<b>6,273,970</b>	<b>9,210,069</b>	<b>10,068,142</b>

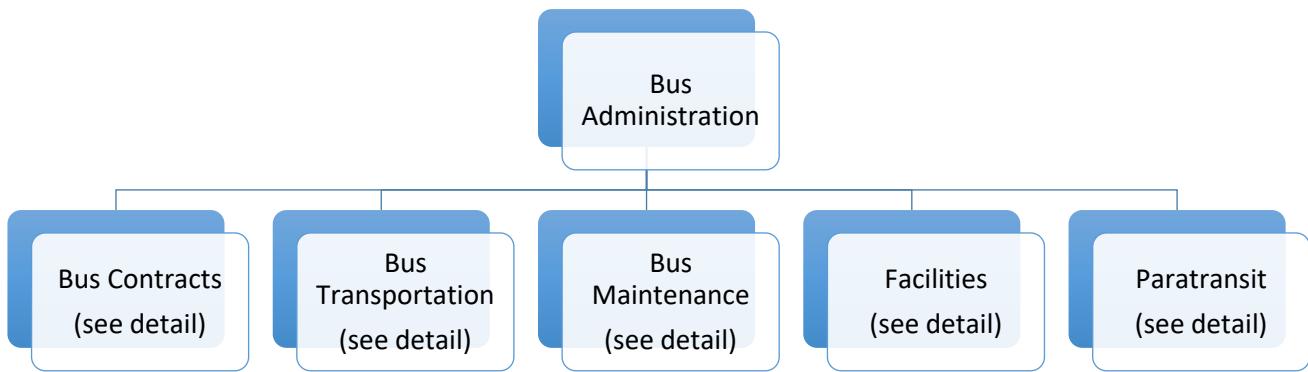
## Bus Operations Division

The Operations Division is responsible for the overall delivery of fixed route, On Demand, paratransit and shuttle services for the San Mateo County Transit District. The division has other functional areas such as ADA services, Facilities Maintenance, Bus Maintenance which includes Intelligent Transportation Systems (ITS) and Quality Assurance.

### OVERALL FUNCTION:

- Motor Bus provides fixed-route service through either
  - District owned, operated and maintained buses, or
  - Contracted Urban Bus Service (CUB), contracted with MV Transportation for fixed route service, coastside and rural communities motor bus services
- Paratransit programs for ADA and mobility-impaired riders via:
  - Redi-Wheels which provides paratransit services using District owned and maintained vehicles with contracted operators and dispatchers, or
  - Using contractors provided Sedans, or
  - Supplementing services with Taxis throughout the San Mateo County, coastside, and rural areas.
- Multimodal programs (Shuttles) provide access to regional transit systems and employment centers that include the following:
  - SamTrans Shuttle provides shuttle service between BART stations and employment centers
  - Caltrain shuttles provide transportation to Caltrain stations throughout the Caltrain corridor.
- Facilities Maintenance oversees and maintains all properties owned or managed by the District
  - District Headquarters – Administration Offices located in San Carlos
  - North and South Base Facilities – Transportation and Maintenance Facilities for Districted owned vehicles
  - Colma BART (park-n-ride), Sequoia Station (underground parking and bus depot), Linda Mar (park-n-ride)
  - Other own properties include Dumbarton Right of Way (ROW), maintaining property along the Dumbarton ROW
- Intelligent Transportation Systems (ITS)
  - Provides technical support for the Computer Aided Dispatching/Advance Vehicle Locator (CAD/AVL) system used to dispatch and monitor transportation services
  - Maintain the Motorola 2-way radio communication system for service support vehicles, fixed route, and paratransit fleets.

Objective	Performance Measurement	FY24 Actual	FY25 Actual	FY26 Target	FY27 Target
<b>Purchase new Bus Maintenance Computerized Management System to increase analysis and efficiency of the District fleets</b>	Replace the SPEAR system - Enterprise Asset Management (EAM) System	19%	46%	89%	100%
<b>Maintain and replace District assets to ensure state of good repair for Bus Operations</b>	Paratransit Vehicles	0	0	21	26
	Replace 135 Gillig diesel buses with zero emissions buses	0	15	20	20
<b>Fleet Reliability</b>	Fixed Route: 25,000 miles between service call	0.9 per 25,000 miles	1.1 per 25,000 miles	25,000	25,000
	Paratransit: 25,000 miles between service call	0.6 per 25,000 miles	0.6 per 25,000 miles	25,000	25,000
	Scheduled Preventive Maintenance Performance (+/- 10% scheduled interval)	99%	95%	95%	95%
<b>Improve safe and timely service for passengers and Bus Operators</b>	Bus On-Time Performance	81%	82%	85%	85%
	Fixed Route: Miles between Preventable Accidents	1.95 per 100,000 miles	1.9 per 100,000 miles	100,000	100,000
	Paratransit: Miles between Preventable Accidents	n/a	n/a	75,0000	75,000
<b>Infrastructure (BEB)</b>	NB (10) Temporary Charging Stations	10	n/a	n/a	n/a
	SB (10) Temporary Charging Stations	n/a	10	n/a	n/a
<b>Infrastructure (FCEB)</b>	Mobile H2 Refueler (10-25 buses)	Delivered	Operational	n/a	n/a
	Permanent Fueling Facility	n/a	n/a	Issue contract for design	Operational



Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Accessibility Coordinator	1.0	1.0	1.0	1.0
Accessibility Specialist	0.7	0.7	0.7	0.7
ADA Administrator	-	0.5	0.9	0.9
ADA Coordinator	0.5	-	0.5	0.5
Administrative Analyst II	1.9	1.9	2.0	2.0
Administrative Analyst III	1.0	1.0	1.0	1.0
Administrative Support Specialist	8.0	8.0	8.0	8.0
Assistant Manager, Bus Maintenance	1.8	1.8	2.0	2.0
Assistant Manager, Bus Transportation	3.0	3.0	3.0	3.0
Assistant Manager, Facilities Maintenance	1.0	1.0	1.0	1.0
Assistant Manager, Transit Operations Training	1.0	1.0	1.0	1.0
Bus Contracts Inspector	3.0	3.0	3.0	3.0
Bus Operator (Full-time)	328.0	329.5	350.0	350.0
Bus Operator Mentor Coordinator	-	1.0	0.8	1.0
Bus Transportation Supervisor	18.0	16.0	16.0	16.0
Business Systems Analyst III	-	0.8	-	-
Chief Operating Officer, Bus	0.9	0.9	0.9	0.9
Customer Relations Specialist	2.0	1.8	1.0	1.0
Deputy Director, Bus	-	0.9	1.0	1.0
Deputy Director, Bus Maintenance	0.5	0.5	0.7	0.7
Deputy Director, Facilities	-	0.5	0.9	0.9
Deputy Director, Intelligent Transportation Systems (ITS)	0.9	0.9	1.0	1.0
Director, Bus Maintenance	0.6	-	-	-
Director, Bus Transportation	1.0	1.0	1.0	1.0
Director, Facilities Maintenance	1.0	1.0	0.8	0.8
Director, Maintenance	-	0.6	0.8	0.8
Dispatcher	4.0	7.8	8.0	8.0
Electrician, High-Voltage Qualified	-	0.5	1.0	1.0
Environmental Compliance Coordinator	0.3	1.0	1.0	1.0
Facilities Contract Administrator	-	0.6	0.6	0.6
Facilities Technician	5.0	6.0	6.0	6.0
Intelligent Transportation Systems (ITS) Administrator	1.0	1.0	1.0	1.0
Intelligent Transportation Systems (ITS) Analyst	1.0	1.0	1.0	1.0
Intelligent Transportation Systems (ITS) Senior Technician	1.8	1.8	2.0	2.0

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Intelligent Transportation Systems (ITS) Technician	5.0	5.0	5.0	5.0
Inventory Specialist	1.0	1.0	1.0	1.0
Maintenance Contract Administrator	1.5	0.9	0.9	0.9
Maintenance Instructor	2.9	2.9	2.9	2.9
Maintenance Supervisor	6.7	6.7	6.8	6.8
Management Analyst (Limited 2-Year Term)	-	0.5	-	-
Manager, Accessible Transit Services	1.0	1.0	1.0	1.0
Manager, Bus Contracts	1.0	1.0	1.0	1.0
Manager, Bus Maintenance	1.8	1.8	2.0	2.0
Manager, Bus Transportation	2.0	2.0	2.0	2.0
Manager, Facilities Maintenance	1.0	1.0	1.0	1.0
Manager, Materials and Inventory Control	0.9	0.9	1.0	1.0
Manager, Transit Operations Training	1.0	1.0	1.0	1.0
Mechanic "A"	35.0	34.8	34.8	34.8
Mechanic "B"	18.0	18.8	18.6	18.6
Mechanic "C"	11.0	10.0	10.0	10.0
Mobility Project Coordinator	1.0	-	-	-
Operations Contract Analyst	2.8	3.0	3.0	3.0
Procurement Specialist	1.0	1.0	1.0	1.0
Program Coordinator, Senior & Mobility	-	1.0	1.0	1.0
Project Manager	0.9	0.9	0.5	0.5
Radio Controller	3.0	3.0	3.0	3.0
Senior Operations Financial Analyst	1.0	1.0	1.0	1.0
Storekeeper	7.0	7.0	7.0	7.0
Transit Asset Management Analyst	1.0	1.0	1.0	1.0
Transit Instructor	10.0	10.0	10.0	10.0
Utility Maintenance Supervisor	2.0	2.0	2.0	2.0
Utility Worker	30.0	31.0	31.0	31.0
Warranty Analyst	1.0	1.0	1.0	1.0
<b>Total</b>	<b>539.0</b>	<b>548.5</b>	<b>569.5</b>	<b>569.8</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
ADA Administrator	-	0.5	-	-
Administrative Analyst II	0.1	0.1	-	-
Assistant Manager, Bus Maintenance	0.3	0.3	-	-
Chief Operating Officer, Bus	0.1	0.1	0.1	0.1
Construction Manager	-	-	0.7	1.0
Contract Administrator	1.0	1.0	1.0	1.0
Deputy Chief, Bus Fleet/Facilities	1.0	1.0	-	-
Deputy Director, Bus Infrastructure	-	-	0.8	1.0
Deputy Director, Bus Maintenance	0.5	0.5	0.3	0.3
Deputy Director, Facilities	-	0.3	0.1	0.1
Deputy Director, Intelligent Transportation Systems (ITS)	0.1	0.1	0.0	0.0
Director, Bus Fleet/Facilities	-	1.0	-	-
Director, Bus Infrastructure and Capital Projects	-	-	1.0	1.0
Director, Bus Maintenance	0.4	-	-	-
Director, Facilities Maintenance	-	-	0.3	0.3
Director, Maintenance	-	0.4	0.2	0.2

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Electrician, High-Voltage Qualified	-	0.3	-	-
Engineer III (Energy Management Systems)	2.0	0.8	-	-
Engineer Manager	-	-	1.0	1.0
Facilities Contract Administrator	-	0.4	0.4	0.4
Facilities Project Engineer	1.0	1.0	1.0	1.0
Intelligent Transportation Systems (ITS) Senior Technician	0.2	0.2	0.0	0.0
Maintenance Contract Administrator	0.6	0.2	0.2	0.2
Maintenance Instructor	0.1	0.1	0.2	0.2
Maintenance Supervisor	0.3	0.3	-	-
Manager, Bus Maintenance	0.3	0.3	-	-
Manager, Engineering (SamTrans)	1.0	-	-	-
Manager, Materials and Inventory Control	0.1	0.1	0.1	0.1
Program Manager, Facilities	-	0.8	0.9	1.0
Program Manager, Infrastructure	-	1.0	1.0	1.0
Project Manager	1.1	1.1	1.5	1.5
Senior Project Manager	1.0	1.0	1.0	1.0
Warranty Analyst	0.1	0.1	-	-
<b>Total</b>	<b>11.1</b>	<b>12.7</b>	<b>11.6</b>	<b>12.3</b>

### Budget Summary

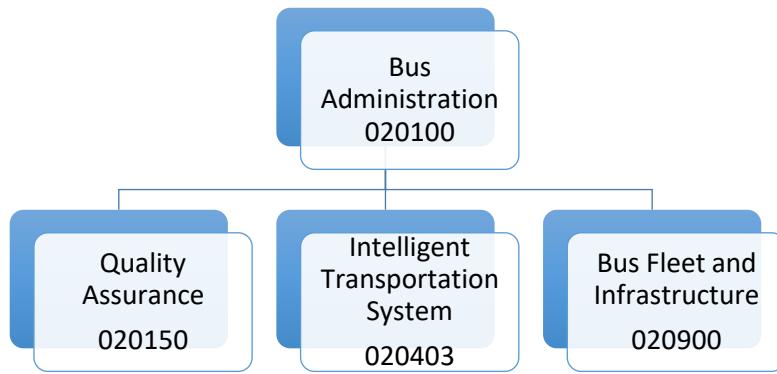
The table below shows FY24/25 actuals and FY26/27 adopted budgets for the Bus Division.

Account	Account Description	FY24 Actual	FY25		FY27 Budget
			Unaudited Actual	FY26 Budget	
511110	Regular Wages	11,230,052	12,446,840	12,869,872	13,305,667
511120	Regular Wage Union BusOp/Maint	26,915,610	30,163,818	35,273,088	36,455,452
511122	Regular Wages Bus Operator LOA	-	-	(3,159,177)	(3,276,491)
511140	Regular Wages-Annuitant/Others	59,290	89,979	-	-
511199	Regular Wage Accrual	(1,094,613)	7,207	-	-
511210	Over Time Wages	987,774	1,075,521	716,683	746,568
511220	OvertimeWage Union BusOp/Maint	7,035,370	9,930,204	6,566,598	6,783,795
511299	Overtime Wage Accrual	(261,949)	13,166	-	-
512000	Fringe Benefits	26,869,034	29,142,848	31,227,470	32,938,584
512099	Fringe Benefits Accrual	(687,436)	14,372	-	-
513000	Temporary Staff	123,187	66,113	28,900	28,900
521010	Dues and Subscriptions	14,498	23,403	32,810	33,822
521020	Employee Program	2,057	620	300	300
521030	Employee Uniforms	327,927	413,344	595,171	599,941
521060	Employee Safety and Health Pro	111,061	87,889	58,100	59,195
521070	DMV Special Driver's License R	10	-	-	-
522010	Seminar and Training	44,774	77,323	201,222	202,322
522030	Business Travel	82,599	45,345	3,990	3,990
523010	Office Supplies	51,313	47,171	55,155	56,440
523015	Meals	-	11,920	48,878	48,878

Account	Account Description	FY24 Actual	FY25		FY27 Budget
			Unaudited Actual	FY26 Budget	
523020	Postage	6,094	9,250	7,100	7,650
523021	Postage Overnight	135	251	-	-
523030	Books and Reference Materials	4,421	1,978	3,600	3,600
523040	Office Equipment Repair and Ma	17	2,638	3,250	3,250
523049	Office and Computer Supplies	-	-	14,000	-
523050	Printing and Information Svcs	37,943	63,612	58,400	58,400
523060	Software Maintenance and Licens	186,849	213,203	346,080	351,080
523074	Business Forms	30,659	34,577	41,375	42,303
523100	Promotional Advertising	-	9,036	20,100	20,100
523110	Bus Roadeo	44,047	1,942	24,000	26,400
524011	Telephone Service	13,732	10,910	13,400	13,400
524012	Data Circuits	27,866	36,997	20,000	20,000
524040	Radio System Maint and Support	418,329	391,193	450,000	450,000
525030	Legislative Advocate	315	-	-	-
525050	Consultant-Offsite	685,927	647,951	981,500	861,500
525070	Custodial Services	795,897	1,239,205	1,846,068	1,896,741
525080	Bus Shelter Maintenance	265,427	39,045	60,000	70,000
525090	Other Contract Services	240,018	316,863	490,800	490,800
525100	Mainline Service	25,068,030	28,877,579	30,354,000	31,765,674
525105	Microtransit - East Palo Alto	2,185,032	2,182,529	2,298,426	2,364,848
525110	Redi-Wheels Service	8,802,270	10,654,235	11,716,000	12,185,037
525120	ADA Sedan	1,637,304	1,313,576	1,820,000	1,892,800
525125	ADA Paratransit R/W Taxi	1,601,118	1,549,858	2,450,000	2,548,000
525150	Coastside Service	4,703,791	5,576,777	6,825,000	7,217,860
525151	SamCoast	314,652	304,209	810,000	883,636
525155	Microtransit - Half Moon Bay	909,486	943,967	998,574	1,025,574
525160	LaHonda Pescadero Service	312,783	268,792	52,600	52,600
525184	SamTrans Shuttle	4,533,048	5,873,391	8,860,336	9,206,248
525190	Grounds Maintenance Service	147,254	131,778	230,104	241,583
525200	Building Maintenance Service	1,224,197	1,117,395	1,901,153	2,019,951
526010	Gas and Electric Utilities	1,720,202	2,208,557	2,255,260	2,520,158
526020	Water and Sewer	470,173	423,697	489,720	499,787
526030	Trash and Refuse	208,523	220,034	222,467	229,817
526040	Rent Expense	494,565	381,834	775,921	775,921
526050	Small Tools	44,666	51,013	71,160	69,752
526060	Building & Grounds Maintenance	66,813	57,017	37,660	37,660
528011	Diesel Fuel	5,118,029	4,777,695	4,083,480	4,205,690
528012	Gasoline	1,401,473	1,545,723	1,430,850	1,469,650
528013	Oil and Lubricants	222,387	256,935	293,402	298,537
528014	Fuel and Lubricants Taxes	772,252	710,381	491,203	505,630
528016	LUST Tax-Diesel Fuel	1,460	1,561	1,269	1,307
528017	Oil Spill Liab Trust Fund Tax	6,823	3,520	2,564	2,640
528020	Maintenance Shop - General Sup	124,934	163,550	191,216	192,299
528021	Hydrogen	-	196,738	1,689,350	1,740,030

Account	Account Description	FY24 Actual	FY25		FY27 Budget
			Unaudited Actual	FY26 Budget	
528022	Federal Superfund Recovery Fee	-	1,153	4,949	5,097
528040	Hazardous Material Disposal	350,903	176,673	158,000	158,200
528050	Freight Expense	25,071	28,034	32,000	34,660
528110	Support Serv Vehicle Mnt-Contr	52,946	53,482	53,350	53,350
528120	Support Serv Vehicle Mnt - Acc	8,762	6,755	10,000	10,000
528130	Support Serv Veh Mnt. - Parts	21,060	36,257	39,550	39,550
528140	Support Serv Veh Mnt. - Tires	5,110	11,983	17,000	17,000
528150	Support Serv Vehicle License	2,516	1,064	7,260	7,550
528210	Bus Maintenance-Contract Servi	509,833	543,323	1,424,650	426,673
528220	Bus Maintenance - Accident Rep	224,280	276,083	374,156	380,996
528230	Bus Maintenance - Parts	3,156,458	3,925,696	3,643,800	3,705,814
528231	Parts Inventory Adjustment	81	1,886	60,000	90,000
528240	Bus Maintenance - Tires and Tu	808,949	898,200	852,739	878,319
530090	Miscellaneous	53,932	5,948	1,554	1,608
530120	Inter-Agency Overhead Expenses	81	-	-	-
590010	Office Furniture & Equipment	26,423	37,567	22,100	14,570
590020	Computer Equipment	8,529	2,545	-	4,000
590070	Bldg & Bldg Improvements	-	203	-	-
590080	Bus & Bus Equipment	(325)	3	-	-
<b>Total</b>		<b>141,914,109</b>	<b>162,474,929</b>	<b>175,951,556</b>	<b>182,082,664</b>

## Bus Operations Administration



### Bus Operation Administration – Cost Center 020100

This cost center provides management assistance to all aspects of Bus operations, facilities management and ADA services and compliance.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Analyst III	1.0	1.0	1.0	1.0
Chief Operating Officer, Bus	0.9	0.9	0.9	0.9
Management Analyst (Limited 2-Year Term)	-	0.5	-	-
<b>Total</b>	<b>1.9</b>	<b>2.4</b>	<b>1.9</b>	<b>1.9</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Chief Operating Officer, Bus	0.1	0.1	0.1	0.1
Contract Administrator	1.0	-	-	-
Deputy Chief, Bus Fleet/Facilities	1.0	-	-	-
Engineer III (Energy Management Systems)	2.0	-	-	-
Manager, Engineering (SamTrans)	1.0	-	-	-
Senior Project Manager	1.0	-	-	-
<b>Total</b>	<b>6.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25		FY26 Budget	FY27 Budget
		FY24 Actual	Unaudited Actual		
511110	Regular Wages	380,300	428,994	341,263	353,208
511199	Regular Wage Accrual	(13,208)	36	-	-
511210	Over Time Wages	-	-	900	900
512000	Fringe Benefits	261,409	293,561	217,795	230,116
512099	Fringe Benefits Accrual	(7,656)	108	-	-
521010	Dues and Subscriptions	746	-	100	100
521020	Employee Program	134	571	-	-
521060	Employee Safety and Health Pro	183	267	-	-
521070	DMV Special Driver's License R	2	-	-	-
522010	Seminar and Training	1,332	2,472	3,420	3,420
522030	Business Travel	3,047	11	-	-
523010	Office Supplies	355	437	1,350	1,350

Account	Account Description	FY24 Actual	FY25		FY26 Budget	FY27 Budget
			Unaudited Actual			
523015	Meals	-	276		945	945
523021	Postage Overnight	135	-		-	-
530090	Miscellaneous	(632)	-		-	-
590010	Office Furniture & Equipment	-	-		500	-
<b>Total</b>		<b>626,145</b>	<b>726,734</b>		<b>566,273</b>	<b>590,039</b>

### **Quality Assurance – Cost Center 020150**

This cost center provides quality controls and analysis in order to ensure service is maintained in a manner consistent with operational goals.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Senior Operations Financial Analyst	1.0	1.0	1.0	1.0
<b>Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>

### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY24 Actual	FY25		FY26 Budget	FY27 Budget
			Unaudited Actual			
511110	Regular Wages	141,113	132,654		128,636	133,138
511199	Regular Wage Accrual	(4,635)	(78)		-	-
512000	Fringe Benefits	97,139	90,775		82,096	86,740
512099	Fringe Benefits Accrual	(2,686)	(22)		-	-
<b>Total</b>		<b>230,932</b>	<b>223,328</b>		<b>210,732</b>	<b>219,878</b>

## Intelligent Transportation System – Cost Center 020403

This cost center budget encompasses Adaptive Control Software (ACS) Maintenance and 2-way County Radio Maintenance, including regular wages of the Intelligent Transportation Systems staff.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Support Specialist	1.0	1.0	1.0	1.0
Deputy Director, Intelligent Transportation Systems (ITS)	0.7	0.7	0.8	0.8
Intelligent Transportation Systems (ITS) Administrator	0.6	0.6	0.8	0.8
Intelligent Transportation Systems (ITS) Analyst	0.6	0.6	0.8	0.8
Intelligent Transportation Systems (ITS) Senior Technician	1.4	1.4	1.2	1.2
Intelligent Transportation Systems (ITS) Technician	5.0	5.0	3.0	3.0
<b>Total</b>	<b>9.3</b>	<b>9.3</b>	<b>7.5</b>	<b>7.5</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Deputy Director, Intelligent Transportation Systems (ITS)	0.1	0.1	0.0	0.0
Intelligent Transportation Systems (ITS) Senior Technician	0.2	0.2	0.0	0.0
<b>Total</b>	<b>0.3</b>	<b>0.3</b>	<b>0.1</b>	<b>0.1</b>

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY24	FY25		FY26	FY27
		Actual	Unaudited Actual	Budget	Budget	
511110	Regular Wages	882,075	810,923	697,468	721,879	
511140	Regular Wages-Annuitant/Others	26,522	-	-	-	
511199	Regular Wage Accrual	(19,356)	(582)	-	-	
511210	Over Time Wages	32,476	37,338	30,900	35,900	
511299	Overtime Wage Accrual	87	137	-	-	
512000	Fringe Benefits	607,764	557,772	445,131	470,309	
512099	Fringe Benefits Accrual	(10,435)	(194)	-	-	
521030	Employee Uniforms	6,701	2,230	13,871	13,871	
522010	Seminar and Training	2,069	-	5,346	5,346	
522030	Business Travel	3,993	1,197	-	-	
523010	Office Supplies	3,028	44	450	675	
523015	Meals	-	-	1,188	1,188	
523049	Office and Computer Supplies	-	-	14,000	-	
523060	Software Maintenance and Licen	163,580	179,646	301,780	301,780	
524012	Data Circuits	27,866	36,997	20,000	20,000	
524040	Radio System Maint and Support	418,329	391,193	450,000	450,000	
526050	Small Tools	7,375	427	7,000	4,000	
528020	Maintenance Shop - General Sup	1,149	1,259	2,000	2,000	
528210	Bus Maintenance-Contract Servi	39,164	64,774	18,000	18,000	
528230	Bus Maintenance - Parts	62,147	55,075	65,000	65,000	
530090	Miscellaneous	2,124	22	-	-	

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
590010	Office Furniture & Equipment	-	18,396	900	900
590020	Computer Equipment	8,529	1,546	-	4,000
<b>Total</b>		<b>2,265,187</b>	<b>2,158,202</b>	<b>2,073,034</b>	<b>2,114,848</b>

### **Bus Fleet and Infrastructure – Cost Center 020900**

Manages bus infrastructure improvements, facility upgrades, and fleet-supporting capital projects that advance operational efficiency and the District's long-term zero-emission transition.

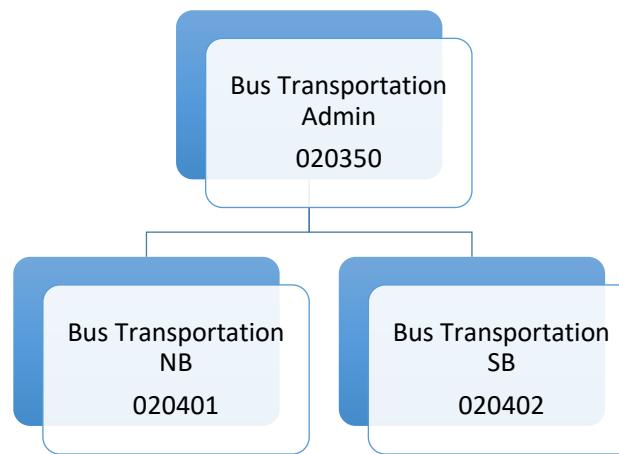
Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Construction Manager	-	-	0.7	1.0
Contract Administrator	-	1.0	1.0	1.0
Deputy Chief, Bus Fleet/Facilities	-	1.0	-	-
Deputy Director, Bus Infrastructure	-	-	0.8	1.0
Director, Bus Fleet/Facilities	-	1.0	-	-
Director, Bus Infrastructure and Capital Projects	-	-	1.0	1.0
Engineer III (Energy Management Systems)	-	0.8	-	-
Engineer Manager	-	-	1.0	1.0
Program Manager, Infrastructure	-	1.0	1.0	1.0
Senior Project Manager	-	1.0	1.0	1.0
<b>Total</b>	<b>-</b>	<b>5.8</b>	<b>6.4</b>	<b>7.0</b>

### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	-	5,139	-	-
511199	Regular Wage Accrual	-	208	-	-
512000	Fringe Benefits	-	3,517	-	-
512099	Fringe Benefits Accrual	-	142	-	-
521010	Dues and Subscriptions	-	841	700	700
521020	Employee Program	-	49	300	300
522010	Seminar and Training	-	436	6,000	6,000
522030	Business Travel	-	818	-	-
523010	Office Supplies	-	202	500	500
523015	Meals	-	75	-	-
523021	Postage Overnight	-	251	-	-
590010	Office Furniture & Equipment	-	-	200	200
<b>Total</b>		<b>-</b>	<b>11,678</b>	<b>7,700</b>	<b>7,700</b>

## Bus Transportation



### Bus Transportation Administration – Cost Center 020350

This cost center provides management assistance to transit planning, bus transportation, bus operator training, contracted service, accessible services and shuttles.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Analyst II	1.0	1.0	1.0	1.0
Bus Operator Mentor Coordinator	-	1.0	-	-
Deputy Director, Bus	-	0.9	1.0	1.0
Director, Bus Transportation	1.0	1.0	1.0	1.0
<b>Total</b>	<b>2.0</b>	<b>3.9</b>	<b>3.0</b>	<b>3.0</b>

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	281,095	376,573	439,358	454,737
511199	Regular Wage Accrual	(10,209)	(111)	-	-
511210	Over Time Wages	18,164	17,301	8,250	8,500
511299	Overtime Wage Accrual	(628)	29	-	-
512000	Fringe Benefits	194,448	259,012	280,399	296,263
512099	Fringe Benefits Accrual	(5,972)	(30)	-	-
521010	Dues and Subscriptions	95	979	1,116	1,161
521020	Employee Program	1,923	-	-	-
521030	Employee Uniforms	13,767	(9,617)	-	-
521060	Employee Safety and Health Pro	57,142	41,640	33,500	34,505
522010	Seminar and Training	1,874	21,959	65,228	65,228
522030	Business Travel	6,611	2,061	-	-
523010	Office Supplies	3,190	680	2,430	2,520
523015	Meals	-	2,388	700	700
523074	Business Forms	2,788	2,924	3,000	3,500
590010	Office Furniture & Equipment	1,077	282	2,000	1,000

Account	Account Description	FY24	FY25	FY26	FY27
		Actual	Unaudited Actual	Budget	Budget
<b>Total</b>		<b>565,365</b>	<b>716,070</b>	<b>835,981</b>	<b>868,114</b>

### **Bus Transportation North Base – Cost Center 020401**

This is the fixed-route Bus Operations for the North Base location. This budget includes regular year-to-year expenses for Bus Operators, Dispatchers and Radio Controllers.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Support Specialist	1.0	1.0	1.0	1.0
Assistant Manager, Bus Transportation	2.0	2.0	2.0	2.0
Bus Operator (Full-time)	180.0	180.8	210.0	210.0
Bus Operator Mentor Coordinator	-	-	0.8	1.0
Bus Transportation Supervisor	9.0	8.0	8.0	8.0
Customer Relations Specialist	-	0.8	-	-
Dispatcher	2.0	3.0	4.0	4.0
Manager, Bus Transportation	1.0	1.0	1.0	1.0
Radio Controller	3.0	3.0	3.0	3.0
Transit Instructor	-	1.0	-	-
<b>Total</b>	<b>198.0</b>	<b>200.5</b>	<b>229.8</b>	<b>230.0</b>

### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24	Unaudited	FY26	FY27
		Actual	Actual	Budget	Budget
511110	Regular Wages	1,569,031	1,696,546	1,995,429	2,065,272
511120	Regular Wage Union BusOp/Maint	11,021,556	12,522,715	15,513,310	16,065,894
511122	Regular Wages Bus Operator LOA	-	-	(1,882,890)	(1,952,840)
511199	Regular Wage Accrual	(356,441)	3,497	-	-
511210	Over Time Wages	247,610	236,077	220,392	228,132
511220	OvertimeWage Union BusOp/Maint	3,492,194	5,004,671	3,555,658	3,672,101
511299	Overtime Wage Accrual	(124,333)	5,860	-	-
512000	Fringe Benefits	8,974,913	9,750,587	11,446,162	12,093,406
512099	Fringe Benefits Accrual	(215,995)	5,541	-	-
513000	Temporary Staff	10,187	-	-	-
521030	Employee Uniforms	114,228	196,939	243,500	243,500
521060	Employee Safety and Health Pro	15,350	13,604	7,600	7,600
522010	Seminar and Training	2,115	9,633	10,000	10,000
522030	Business Travel	12,110	2,845	-	-
523010	Office Supplies	10,826	12,476	11,800	11,800
523015	Meals	-	855	5,085	5,085
523030	Books and Reference Materials	-	109	-	-

Account	Account Description	FY24	FY25	FY26	FY27
		Actual	Unaudited Actual	Budget	Budget
523040	Office Equipment Repair and Ma	-	1,788	2,000	2,000
523050	Printing and Information Svcs	2,721	-	-	-
523060	Software Maintenance and Licens	234	-	-	-
523074	Business Forms	20,750	24,114	25,875	25,875
526040	Rent Expense	4,520	2,260	327,320	327,320
526050	Small Tools	-	2,995	-	-
528020	Maintenance Shop - General Sup	6,459	14,529	11,000	11,000
528050	Freight Expense	17	-	-	-
530090	Miscellaneous	-	379	-	-
590010	Office Furniture & Equipment	17,714	3,395	2,000	2,000
590020	Computer Equipment	-	999	-	-
<b>Total</b>		<b>24,825,764</b>	<b>29,512,414</b>	<b>31,494,241</b>	<b>32,818,145</b>

### **Bus Transportation South Base – Cost Center 020402**

This is the fixed-route Bus Operations for the South Base location. This budget includes regular year-to-year expenses for Bus Operators, Dispatchers and Radio Controllers.

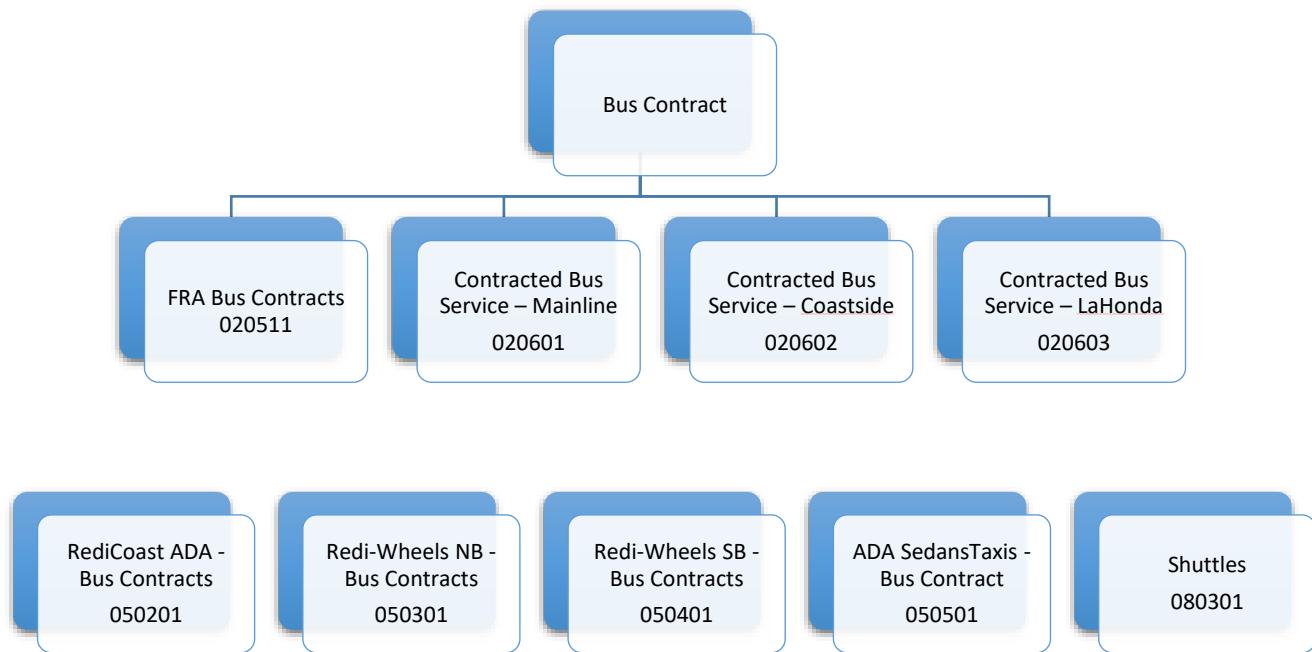
Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Support Specialist	1.0	1.0	1.0	1.0
Assistant Manager, Bus Transportation	1.0	1.0	1.0	1.0
Bus Operator (Full-time)	148.0	148.8	140.0	140.0
Bus Transportation Supervisor	9.0	8.0	8.0	8.0
Dispatcher	2.0	3.0	4.0	4.0
Manager, Bus Transportation	1.0	1.0	1.0	1.0
Mechanic "A"	-	0.8	-	-
<b>Total</b>	<b>162.0</b>	<b>163.5</b>	<b>155.0</b>	<b>155.0</b>

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25		FY26 Budget	FY27 Budget
		FY24 Actual	Unaudited Actual		
511110	Regular Wages	1,603,993	1,847,055	1,660,391	1,718,508
511120	Regular Wage Union BusOp/Maint	7,933,857	9,343,326	10,540,668	10,903,206
511122	Regular Wages Bus Operator LOA	-	-	(1,276,287)	(1,323,651)
511199	Regular Wage Accrual	(280,613)	2,648	-	-
511210	Over Time Wages	244,909	234,097	197,236	209,070
511220	OvertimeWage Union BusOp/Maint	2,282,331	3,554,358	2,424,354	2,507,737
511299	Overtime Wage Accrual	(95,201)	4,358	-	-
512000	Fringe Benefits	6,786,196	7,698,343	7,972,214	8,414,926
512099	Fringe Benefits Accrual	(169,818)	4,341	-	-
521010	Dues and Subscriptions	-	-	100	100
521030	Employee Uniforms	7,000	12,000	12,000	12,000
521060	Employee Safety and Health Pro	8,696	13,383	10,000	10,000
522010	Seminar and Training	695	2,567	3,500	3,500
522030	Business Travel	3,129	2,058	-	-
523010	Office Supplies	3,980	3,802	7,000	7,000
523015	Meals	-	915	5,650	5,650
523030	Books and Reference Materials	853	-	-	-
523040	Office Equipment Repair and Ma	17	850	1,250	1,250
523050	Printing and Information Svcs	-	858	1,500	1,500
526040	Rent Expense	141,451	164,625	250,000	250,000
528020	Maintenance Shop - General Sup	6,871	9,467	11,300	11,300
590010	Office Furniture & Equipment	2,727	1,916	2,700	2,700
<b>Total</b>		<b>18,481,073</b>	<b>22,900,968</b>	<b>21,823,576</b>	<b>22,734,796</b>

## Bus Contract



### Fixed Route Accessibility (FRA) Bus Contracts – Cost Center 020511

Fixed Route Accessibility (FRA) is maintenance costs associated with accessibility equipment, i.e., wheelchair lifts and accessibility ramps for contracted operated buses related to Cost Center 020601. There are no FTEs allocated to this cost center.

#### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
525100	Mainline Service	223,714	286,178	304,000	318,000
<b>Total</b>		<b>223,714</b>	<b>286,178</b>	<b>304,000</b>	<b>318,000</b>

## Contracted Bus Service Mainline – Cost Center 020601

This cost center is responsible for managing all non-ADA contracted bus mainline services.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Support Specialist	0.5	0.5	1.0	1.0
Bus Contracts Inspector	1.0	1.0	1.2	1.2
Deputy Director, Intelligent Transportation Systems (ITS)	0.1	0.1	0.1	0.1
Intelligent Transportation Systems (ITS) Administrator	0.2	0.2	0.1	0.1
Intelligent Transportation Systems (ITS) Analyst	0.2	0.2	0.1	0.1
Intelligent Transportation Systems (ITS) Senior Technician	0.2	0.2	0.4	0.4
Intelligent Transportation Systems (ITS) Technician	-	-	1.3	1.3
Manager, Bus Contracts	0.4	0.4	0.5	0.5
Operations Contract Analyst	0.4	0.9	0.8	0.8
<b>Total</b>	<b>3.0</b>	<b>3.5</b>	<b>5.4</b>	<b>5.4</b>

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	427,712	447,258	497,874	513,634
511140	Regular Wages-Annuitant/Others	22,974	-	-	-
511199	Regular Wage Accrual	(13,407)	(173)	-	-
511210	Over Time Wages	2,547	6,596	-	-
511299	Overtime Wage Accrual	-	71	-	-
512000	Fringe Benefits	293,774	302,915	317,749	334,642
512099	Fringe Benefits Accrual	(7,742)	84	-	-
521010	Dues and Subscriptions	95	-	-	-
521030	Employee Uniforms	1,000	1,400	1,000	1,000
522010	Seminar and Training	2,819	1,190	16,200	16,200
522030	Business Travel	5,147	-	-	-
523010	Office Supplies	221	899	500	500
525030	Legislative Advocate	315	-	-	-
525050	Consultant-Offsite	1,496	-	-	-
525100	Mainline Service	24,844,315	28,591,401	30,050,000	31,447,674
525105	Microtransit - East Palo Alto	2,185,032	2,182,529	2,298,426	2,364,848
525155	Microtransit - Half Moon Bay	909,486	943,967	998,574	1,025,574
525200	Building Maintenance Service	76,740	62	-	-
526010	Gas and Electric Utilities	38,659	-	-	-
526020	Water and Sewer	6,268	-	-	-
526030	Trash and Refuse	9,904	-	-	-
526040	Rent Expense	141,387	120,241	110,313	110,313
526060	Building & Grounds Maintenance	153	-	-	-
528210	Bus Maintenance-Contract Servi	39,025	34,650	42,000	42,000
528230	Bus Maintenance - Parts	96,909	13,528	-	-

Account	Account Description	FY24	FY25	FY26	FY27
		Actual	Unaudited Actual	Budget	Budget
<b>Total</b>		<b>29,084,830</b>	<b>32,646,617</b>	<b>34,332,636</b>	<b>35,856,385</b>

### **Contracted Bus Service Coastside – Cost Center 020602**

This cost center provides the contractor-operated fixed route, non-ADA, and FLX Services for Pacifica on the coastside and San Mateo on the bayside.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Bus Contracts Inspector	0.5	0.5	0.6	0.6
Manager, Bus Contracts	0.1	0.1	0.2	0.2
Operations Contract Analyst	0.3	0.3	0.3	0.3
<b>Total</b>	<b>0.9</b>	<b>0.9</b>	<b>1.1</b>	<b>1.1</b>

### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY24	FY25	FY26	FY27
		Actual	Unaudited Actual	Budget	Budget
511110	Regular Wages	51,278	38,211	110,576	113,446
511199	Regular Wage Accrual	(2,324)	(35)	-	-
512000	Fringe Benefits	35,686	26,148	70,571	73,911
512099	Fringe Benefits Accrual	(1,350)	(17)	-	-
525150	Coastside Service	2,026,439	2,838,699	3,250,000	3,446,970
525151	SamCoast	314,652	304,209	810,000	883,636
525160	LaHonda Pescadero Service	264,220	217,604	-	-
<b>Total</b>		<b>2,688,601</b>	<b>3,424,820</b>	<b>4,241,147</b>	<b>4,517,963</b>

### **Contracted Bus Service LaHonda – Cost Center 020603**

This is an annual subsidy provided to the La Honda Pescadero Unified School District for school service. There are no FTEs allocated to this cost center.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Operations Contract Analyst	-	-	0.1	0.1
<b>Total</b>	<b>-</b>	<b>-</b>	<b>0.1</b>	<b>0.1</b>

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY24	FY25	FY26	FY27
		Actual	Unaudited Actual	Budget	Budget
511110	Regular Wages	-	-	4,762	4,762
512000	Fringe Benefits	-	-	3,040	3,103
525160	LaHonda Pescadero Service	48,563	51,188	52,600	52,600
<b>Total</b>		<b>48,563</b>	<b>51,188</b>	<b>60,402</b>	<b>60,465</b>

## RediCoast ADA Bus Contracts – Cost Center 050201

This budget covers contracted coastside services, including ADA service along the coast in Pacifica, Montara, Half Moon Bay, Pescadero, and rural southern San Mateo County. There are no FTEs allocated to this Cost Center.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Bus Contracts Inspector	-	-	0.3	0.3
Operations Contract Analyst	-	-	0.2	0.2
<b>Total</b>	-	-	<b>0.5</b>	<b>0.5</b>

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY24	FY25	FY26	FY27
		Actual	Unaudited Actual	Budget	Budget
511110	Regular Wages	-	-	42,572	43,562
512000	Fringe Benefits	-	-	27,170	28,381
525150	Coastside Service	2,677,352	2,738,077	3,575,000	3,770,890
<b>Total</b>		<b>2,677,352</b>	<b>2,738,077</b>	<b>3,644,742</b>	<b>3,842,833</b>

## RediWheels North Base Contracts – Cost Center 050301

This cost center covers contracted Paratransit service using District Vehicles based out of North Base.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Bus Contracts Inspector	0.5	0.5	0.3	0.3
Intelligent Transportation Systems (ITS) Administrator	0.2	0.2	-	-
Intelligent Transportation Systems (ITS) Analyst	0.2	0.2	-	-
Manager, Bus Contracts	0.4	0.4	0.2	0.2
Operations Contract Analyst	0.2	0.2	0.2	0.2
<b>Total</b>	<b>1.5</b>	<b>1.5</b>	<b>0.7</b>	<b>0.7</b>

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	58,015	26,298	69,214	71,636
511199	Regular Wage Accrual	(2,183)	(358)	-	-
512000	Fringe Benefits	40,333	17,995	44,173	46,672
512099	Fringe Benefits Accrual	(1,260)	(214)	-	-
524011	Telephone Service	13,732	10,910	13,400	13,400
525110	Redi-Wheels Service	7,575,526	8,736,472	8,216,000	8,544,640
526040	Rent Expense	207,207	94,708	86,888	86,888
530120	Inter-Agency Overhead Expenses	81	-	-	-
<b>Total</b>		<b>7,891,450</b>	<b>8,885,812</b>	<b>8,429,675</b>	<b>8,763,236</b>

## RediWheels South Base Contracts – Cost Center 050401

This cost center covers contracted paratransit service using District vehicles based out of South Base.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Bus Contracts Inspector	0.3	0.3	0.3	0.3
Operations Contract Analyst	-	-	0.2	0.2
<b>Total</b>	<b>0.3</b>	<b>0.3</b>	<b>0.5</b>	<b>0.5</b>

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	32,815	18,597	43,782	45,314
511199	Regular Wage Accrual	(1,216)	(105)	-	-
511210	Over Time Wages	1,104	-	-	-
512000	Fringe Benefits	22,720	10,902	27,942	29,523
512099	Fringe Benefits Accrual	(704)	(64)	-	-
525110	Redi-Wheels Service	1,226,744	1,917,762	3,500,000	3,640,397
<b>Total</b>		<b>1,281,464</b>	<b>1,947,093</b>	<b>3,571,724</b>	<b>3,715,234</b>

## **ADA Sedans and Taxis Contracts – Cost Center 050501**

This cost center covers contractor-provided ADA paratransit service through a supplemental taxi provider and privately owned service sedans.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Manager, Bus Contracts	0.1	0.1	-	-
Operations Contract Analyst	0.2	0.2	0.1	0.1
<b>Total</b>	<b>0.3</b>	<b>0.3</b>	<b>0.1</b>	<b>0.1</b>

### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25		FY26 Budget	FY27 Budget
		FY24 Actual	Unaudited Actual		
511110	Regular Wages	28,128	19,722	10,330	10,692
511199	Regular Wage Accrual	(1,138)	(21)	-	-
512000	Fringe Benefits	19,483	13,496	6,593	6,966
512099	Fringe Benefits Accrual	(661)	(11)	-	-
525120	ADA Sedan	1,637,304	1,313,576	1,820,000	1,892,800
525125	ADA Paratransit R/W Taxi	1,601,118	1,549,858	2,450,000	2,548,000
<b>Total</b>		<b>3,284,234</b>	<b>2,896,620</b>	<b>4,286,923</b>	<b>4,458,458</b>

## **Shuttles – Cost Center 080301**

Bus Contracts oversees administration and management of the SamTrans Shuttle Subsidy Program, including the direct service provider contract and all aspects of the program (grant administration, surveys, temporary staffing, signage, etc.).

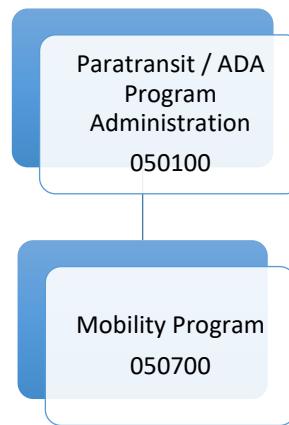
Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Support Specialist	0.5	0.5	-	-
Bus Contracts Inspector	0.8	0.8	0.3	0.3
Manager, Bus Contracts	-	-	0.1	0.1
Operations Contract Analyst	0.8	0.5	0.3	0.3
<b>Total</b>	<b>2.0</b>	<b>1.7</b>	<b>0.6</b>	<b>0.6</b>

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25		FY26 Budget	FY27 Budget
		FY24 Actual	Unaudited Actual		
511110	Regular Wages	169,421	162,300	62,114	64,288
511199	Regular Wage Accrual	(4,879)	(55)	-	-
511210	Over Time Wages	506	3,285	6,625	6,625
511299	Overtime Wage Accrual	5	49	-	-
512000	Fringe Benefits	116,379	111,313	39,643	41,885
512099	Fringe Benefits Accrual	(36,754)	(1)	-	-
521010	Dues and Subscriptions	-	-	3,000	3,000
521030	Employee Uniforms	500	700	500	500
523050	Printing and Information Svcs	704	-	900	900
525184	SamTrans Shuttle	4,533,048	5,873,391	8,860,336	9,206,248
530090	Miscellaneous	906	-	-	-
<b>Total</b>		<b>4,779,837</b>	<b>6,150,983</b>	<b>8,973,118</b>	<b>9,323,446</b>

## Paratransit Services



### ADA Program Administration – Cost Center 050100

This cost center is responsible for the administration for ADA paratransit related issues and policies.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Accessibility Coordinator	1.0	1.0	1.0	1.0
Accessibility Specialist	0.5	0.5	0.7	0.7
Customer Relations Specialist	2.0	1.0	1.0	1.0
Dispatcher	-	0.8	-	-
Manager, Accessible Transit Services	0.9	0.9	1.0	1.0
<b>Total</b>	<b>4.3</b>	<b>4.1</b>	<b>3.6</b>	<b>3.6</b>

### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25		FY26 Budget	FY27 Budget
		FY24 Actual	Unaudited Actual		
511110	Regular Wages	364,534	415,358	374,763	387,880
511199	Regular Wage Accrual	(8,338)	(1)	-	-
511210	Over Time Wages	-	-	3,690	3,690
512000	Fringe Benefits	249,906	284,230	239,176	252,706
512099	Fringe Benefits Accrual	(4,823)	86	-	-
521010	Dues and Subscriptions	1,585	1,665	2,394	2,394
522010	Seminar and Training	3,014	5,158	7,371	7,371
523010	Office Supplies	11,380	13,117	5,200	5,200
523020	Postage	6,094	9,190	7,000	7,500
523050	Printing and Information Svcs	1,164	24,523	13,000	13,000
523060	Software Maintenance and Licens	2,760	2,931	5,400	5,400
523100	Promotional Advertising	-	8,635	-	-
525050	Consultant-Offsite	632,365	647,951	765,000	755,000
590010	Office Furniture & Equipment	1,739	152	1,800	1,800
<b>Total</b>		<b>1,261,380</b>	<b>1,412,995</b>	<b>1,424,794</b>	<b>1,441,941</b>

## **Mobility Program – Cost Center 050700**

This cost center supports staff for Senior Mobility and Veterans mobility programs.

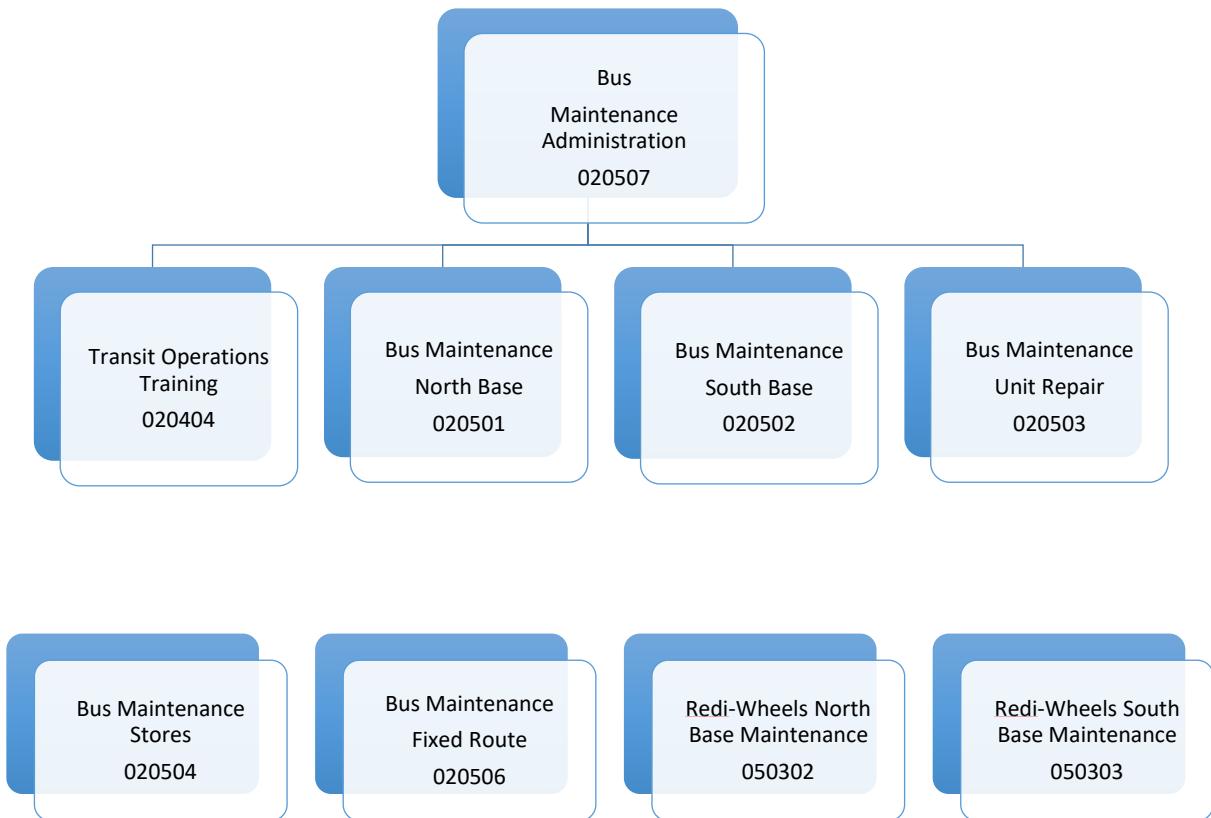
<b>Position Title – Operating FTEs</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>
Manager, Accessible Transit Services	0.1	0.1	-	-
Mobility Project Coordinator	1.0	-	-	-
Program Coordinator, Senior & Mobility	-	1.0	1.0	1.0
<b>Total</b>	<b>1.1</b>	<b>1.1</b>	<b>1.0</b>	<b>1.0</b>

### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

<b>Account</b>	<b>Account Description</b>	<b>FY25</b>		<b>FY26</b>	<b>FY27</b>
		<b>FY24</b> <b>Actual</b>	<b>Unaudited Actual</b>		
511110	Regular Wages	107,073	116,792	105,790	109,492
512000	Fringe Benefits	64,783	79,921	67,516	71,335
522030	Business Travel	615	555	540	540
523010	Office Supplies	183	-	300	300
523015	Meals	-	-	1,600	1,600
523020	Postage	-	60	100	150
523050	Printing and Information Svcs	19,233	26,895	26,000	26,000
523100	Promotional Advertising	-	-	20,100	20,100
526040	Rent Expense	-	-	1,400	1,400
530090	Miscellaneous	3,479	-	-	-
<b>Total</b>		<b>195,366</b>	<b>224,223</b>	<b>223,346</b>	<b>230,917</b>

## Bus Maintenance



### **Bus Maintenance Administration – Cost Center 020507**

Provides administrative and analytical support for bus maintenance operations, overseeing budgeting, compliance, and performance reporting to ensure efficient and reliable fleet maintenance.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Analyst II	0.9	0.9	1.0	1.0
Business Systems Analyst III	-	0.8	-	-
Deputy Director, Bus Maintenance	0.5	0.5	0.7	0.7
Director, Bus Maintenance	0.6	-	-	-
Director, Maintenance	-	0.6	0.8	0.8
Maintenance Contract Administrator	0.9	0.9	0.9	0.9
Project Manager	0.3	0.3	0.5	0.5
<b>Total</b>	<b>3.2</b>	<b>3.9</b>	<b>3.9</b>	<b>3.9</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Administrative Analyst II	0.1	0.1	-	-
Deputy Director, Bus Maintenance	0.5	0.5	0.3	0.3
Director, Bus Maintenance	0.4	-	-	-
Director, Maintenance	-	0.4	0.2	0.2
Maintenance Contract Administrator	0.2	0.2	0.2	0.2
Project Manager	0.7	0.7	0.5	0.5
<b>Total</b>	<b>1.9</b>	<b>1.9</b>	<b>1.2</b>	<b>1.2</b>

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	594,715	625,430	528,046	546,528
511199	Regular Wage Accrual	(12,864)	(219)	-	-
511210	Over Time Wages	431	6,265	-	-
511299	Overtime Wage Accrual	(145)	(5)	-	-
512000	Fringe Benefits	411,000	428,461	337,001	356,066
512099	Fringe Benefits Accrual	(7,449)	(5)	-	-
521010	Dues and Subscriptions	6,058	14,120	14,400	15,300
521070	DMV Special Driver's License R	4	-	-	-
522010	Seminar and Training	2,756	1,567	15,228	15,228
522030	Business Travel	4,287	4,195	-	-
523015	Meals	-	140	1,944	1,944
530090	Miscellaneous	1,374	314	-	-
<b>Total</b>		<b>1,000,167</b>	<b>1,080,262</b>	<b>896,619</b>	<b>935,066</b>

### Transit Operations Training – Cost Center 020404

This cost center is responsible for comprehensive training of all bus operators.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Support Specialist	1.0	1.0	1.0	1.0
Assistant Manager, Transit Operations Training	1.0	1.0	1.0	1.0
Manager, Transit Operations Training	1.0	1.0	1.0	1.0
Transit Instructor	10.0	9.0	10.0	10.0
<b>Total</b>	<b>13.0</b>	<b>12.0</b>	<b>13.0</b>	<b>13.0</b>

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25		FY26 Budget	FY27 Budget
		FY24 Actual	Unaudited Actual		
511110	Regular Wages	1,067,713	1,212,376	1,274,336	1,318,937
511120	Regular Wage Union BusOp/Maint	1,393,361	841,162	979,776	979,776
511199	Regular Wage Accrual	(47,679)	(523)	-	-
511210	Over Time Wages	36,053	36,788	42,271	43,502
511220	Overtime Wage Union BusOp/Maint	49,399	55,359	51,030	51,030
511299	Overtime Wage Accrual	56	(187)	-	-
512000	Fringe Benefits	1,683,656	1,394,049	1,442,485	1,501,519
512099	Fringe Benefits Accrual	(27,565)	156	-	-
521010	Dues and Subscriptions	5,559	4,988	6,000	6,000
521030	Employee Uniforms	73,030	75,447	81,000	81,000
521060	Employee Safety and Health Pro	12,764	4,031	500	500
522010	Seminar and Training	12,625	9,940	43,120	43,120
522030	Business Travel	32,793	29,075	-	-
523010	Office Supplies	10,042	6,885	9,000	9,270
523015	Meals	-	4,936	15,670	15,670
523030	Books and Reference Materials	3,568	1,869	3,600	3,600
523050	Printing and Information Svcs	14,121	11,336	17,000	17,000
523110	Bus Roadeo	44,047	1,942	24,000	26,400
528230	Bus Maintenance - Parts	4	58,200	-	-
590010	Office Furniture & Equipment	757	9,677	2,000	2,000
<b>Total</b>		<b>4,364,303</b>	<b>3,757,506</b>	<b>3,991,788</b>	<b>4,099,324</b>

## Bus Maintenance North Base – Cost Center 020501

The cost center includes activities that enable the maintenance team to perform its duties in support of the District's Strategic Plan and in accordance with the Fleet Maintenance Plan, Maintenance Standard Operating Procedures (SOP's), and Original Equipment Manufacturer (OEM) recommendations.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Support Specialist	0.7	0.7	0.7	0.7
Assistant Manager, Bus Maintenance	0.6	0.6	0.7	0.7
Maintenance Instructor	2.3	1.3	2.0	2.0
Maintenance Supervisor	2.1	3.1	2.7	2.7
Manager, Bus Maintenance	0.6	0.6	0.7	0.7
Mechanic "A"	15.5	15.5	15.3	15.3
Mechanic "B"	6.3	7.3	9.0	9.0
Mechanic "C"	5.8	6.8	5.4	5.4
Utility Maintenance Supervisor	0.7	0.7	0.9	0.9
Utility Worker	12.0	10.0	11.7	11.7
<b>Total</b>	<b>46.5</b>	<b>46.5</b>	<b>49.1</b>	<b>49.1</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Assistant Manager, Bus Maintenance	0.2	0.2	-	-
Maintenance Instructor	0.1	0.1	-	-
Manager, Bus Maintenance	0.2	0.2	-	-
<b>Total</b>	<b>0.4</b>	<b>0.4</b>	<b>-</b>	<b>-</b>

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	680,640	846,309	946,598	979,732
511120	Regular Wage Union BusOp/Maint	2,468,404	2,816,319	3,367,379	3,472,706
511140	Regular Wages-Annuitant/Others	5,396	30,217	-	-
511199	Regular Wage Accrual	(89,768)	848	-	-
511210	Over Time Wages	152,421	185,818	43,641	46,261
511220	OvertimeWage Union BusOp/Maint	818,618	882,124	218,879	225,725
511299	Overtime Wage Accrual	(26,835)	1,596	-	-
512000	Fringe Benefits	2,232,762	2,498,682	2,769,950	2,918,061
512099	Fringe Benefits Accrual	(54,159)	1,520	-	-
513000	Temporary Staff	48,455	-	18,900	18,900
521010	Dues and Subscriptions	360	405	2,000	2,067
521030	Employee Uniforms	63,644	64,700	155,681	160,351
521060	Employee Safety and Health Pro	8,895	8,056	3,000	3,090
521070	DMV Special Driver's License R	2	-	-	-
522010	Seminar and Training	7,956	8,565	10,109	10,109
522030	Business Travel	5,535	2,505	450	450
523010	Office Supplies	3,791	3,611	4,125	4,250
523015	Meals	-	1,769	4,698	4,698
523074	Business Forms	6,192	6,073	10,000	10,300
525050	Consultant-Offsite	50,184	-	-	-

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
525080	Bus Shelter Maintenance	135	-	-	-
526010	Gas and Electric Utilities	-	-	403,210	415,310
526050	Small Tools	17,592	18,362	26,100	26,880
528011	Diesel Fuel	3,005,458	2,810,189	1,973,550	2,032,610
528013	Oil and Lubricants	146,284	175,470	155,000	159,650
528014	Fuel and Lubricants Taxes	448,212	443,628	245,388	252,750
528016	LUST Tax-Diesel Fuel	862	924	613	632
528017	Oil Spill Liab Trust Fund Tax	1,829	2,068	1,239	1,276
528020	Maintenance Shop - General Sup	75,740	89,205	100,000	102,999
528021	Hydrogen	-	196,738	1,689,350	1,740,030
528022	Federal Superfund Recovery Fee	-	-	2,392	2,463
528050	Freight Expense	10,234	12,670	15,000	15,450
528210	Bus Maintenance-Contract Servi	242,973	229,814	767,300	255,440
528220	Bus Maintenance - Accident Rep	127,166	124,864	203,000	209,090
528230	Bus Maintenance - Parts	1,686,057	2,010,047	1,861,800	1,917,654
528240	Bus Maintenance - Tires and Tu	371,918	421,101	389,280	400,940
530090	Miscellaneous	927	795	954	1,008
590010	Office Furniture & Equipment	1,100	1,228	5,000	1,749
590080	Bus & Bus Equipment	3	3	-	-
<b>Total</b>		<b>12,518,982</b>	<b>13,896,222</b>	<b>15,394,586</b>	<b>15,392,631</b>

### Bus Maintenance South Base – Cost Center 020502

This budget is to fund the South Base SamTrans Bus Maintenance activities that enable the maintenance team to perform their duties in support of the District's Strategic Plan and in accordance with the Fleet Maintenance Plan, Maintenance SOP's, and OEM recommendations.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Support Specialist	0.7	0.7	0.7	0.7
Assistant Manager, Bus Maintenance	0.6	0.6	0.7	0.7
Dispatcher	-	0.9	-	-
Environmental Compliance Coordinator	0.3	-	-	-
Maintenance Instructor	-	0.7	-	-
Maintenance Supervisor	2.1	1.4	2.7	2.7
Manager, Bus Maintenance	0.6	0.6	0.7	0.7
Mechanic "A"	13.7	12.8	13.6	13.6
Mechanic "B"	7.4	7.2	5.4	5.4
Mechanic "C"	0.9	0.9	0.9	0.9
Utility Maintenance Supervisor	0.7	0.7	0.9	0.9
Utility Worker	10.0	11.0	11.7	11.7
<b>Total</b>	<b>37.0</b>	<b>37.5</b>	<b>37.3</b>	<b>37.3</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Assistant Manager, Bus Maintenance	0.1	0.1	-	-
Manager, Bus Maintenance	0.1	0.1	-	-
<b>Total</b>	<b>0.2</b>	<b>0.2</b>	-	-

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25		FY26 Budget	FY27 Budget
		FY24 Actual	Unaudited Actual		
511110	Regular Wages	501,307	579,699	674,429	698,035
511120	Regular Wage Union BusOp/Maint	2,085,820	2,396,457	2,575,725	2,659,395
511199	Regular Wage Accrual	(90,676)	878	-	-
511210	Over Time Wages	60,923	97,183	51,500	51,500
511220	Overtime Wage Union BusOp/Maint	273,084	321,968	167,422	172,861
511299	Overtime Wage Accrual	(4,134)	1,142	-	-
512000	Fringe Benefits	1,798,196	2,001,179	2,087,075	2,200,608
512099	Fringe Benefits Accrual	(52,886)	1,238	-	-
513000	Temporary Staff	64,545	19,315	10,000	10,000
521010	Dues and Subscriptions	-	405	3,000	3,000
521030	Employee Uniforms	35,678	52,861	70,619	70,619
521060	Employee Safety and Health Pro	8,031	6,908	3,000	3,000
521070	DMV Special Driver's License R	2	-	-	-
522010	Seminar and Training	6,219	8,183	2,700	2,700
522030	Business Travel	3,819	-	3,000	3,000
523010	Office Supplies	2,387	3,371	2,500	2,575
523015	Meals	-	359	8,478	8,478
523074	Business Forms	909	1,466	1,500	1,545
526010	Gas and Electric Utilities	-	296,656	422,000	562,670
526050	Small Tools	12,652	15,205	24,000	24,720
528011	Diesel Fuel	2,112,570	1,967,505	2,109,930	2,173,080
528012	Gasoline	-	1,776	-	-
528013	Oil and Lubricants	73,019	62,936	110,090	110,090
528014	Fuel and Lubricants Taxes	324,040	266,753	245,815	252,880
528016	LUST Tax-Diesel Fuel	598	637	656	675
528017	Oil Spill Liab Trust Fund Tax	4,994	1,452	1,325	1,364
528020	Maintenance Shop - General Sup	29,291	36,916	52,000	53,500
528022	Federal Superfund Recovery Fee	-	1,153	2,557	2,634
528050	Freight Expense	7,926	7,662	10,000	10,000
528210	Bus Maintenance-Contract Servi	183,629	148,605	575,800	89,043
528220	Bus Maintenance - Accident Rep	65,000	125,533	139,200	139,200
528230	Bus Maintenance - Parts	1,104,145	1,515,172	1,510,000	1,510,000
528240	Bus Maintenance - Tires and Tu	352,127	369,363	355,695	366,373
530090	Miscellaneous	1,847	582	-	-

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
590010	Office Furniture & Equipment	292	293	1,500	1,500
<b>Total</b>		<b>8,965,355</b>	<b>10,310,811</b>	<b>11,221,516</b>	<b>11,185,045</b>

### Bus Maintenance Unit Repair – Cost Center 020503

This budget is used to fund the Service Support shop which oversees and ensures the District's non-revenue vehicles and support equipment are properly serviced, maintained, and allocated to support the day-to-day operational and administrative needs.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Maintenance Supervisor	0.7	0.7	0.8	0.8
Mechanic "A"	0.9	0.9	0.7	0.7
Mechanic "B"	1.8	1.8	1.4	1.4
<b>Total</b>	<b>3.4</b>	<b>3.4</b>	<b>2.9</b>	<b>2.9</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Maintenance Supervisor	0.3	0.3	-	-
<b>Total</b>	<b>0.3</b>	<b>0.3</b>	-	-

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	92,965	121,549	112,746	116,692
511120	Regular Wage Union BusOp/Maint	213,693	245,508	202,250	209,328
511140	Regular Wages-Annuitant/Others	-	6,498	-	-
511199	Regular Wage Accrual	(11,757)	49	-	-
511210	Over Time Wages	5,879	28,338	7,614	7,614
511220	OvertimeWage Union BusOp/Maint	14,903	14,886	13,146	13,606
511299	Overtime Wage Accrual	(785)	(30)	-	-
512000	Fringe Benefits	213,044	249,013	202,038	213,445
512099	Fringe Benefits Accrual	(6,879)	94	-	-
513000	Temporary Staff	-	19,751	-	-
521030	Employee Uniforms	-	2,400	-	-
522010	Seminar and Training	-	655	2,000	2,000
523010	Office Supplies	919	930	3,000	3,000
523015	Meals	-	-	420	420
523060	Software Maintenance and Licens	20,275	21,832	23,900	23,900
523074	Business Forms	21	-	500	583
523100	Promotional Advertising	-	401	-	-
526050	Small Tools	1,500	-	-	-

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
528012	Gasoline	154,416	160,205	141,350	141,350
528020	Maintenance Shop - General Sup	4,789	11,679	14,166	10,750
528110	Support Serv Vehicle Mnt-Contr	52,946	53,482	53,350	53,350
528120	Support Serv Vehicle Mnt - Acc	8,762	6,755	10,000	10,000
528130	Support Serv Veh Mnt. - Parts	21,060	36,257	39,550	39,550
528140	Support Serv Veh Mnt. - Tires	5,110	11,983	17,000	17,000
528150	Support Serv Vehicle License	2,516	1,064	7,260	7,550
528230	Bus Maintenance - Parts	1,377	12,832	-	-
530090	Miscellaneous	2,439	581	600	600
590010	Office Furniture & Equipment	361	2,228	3,000	221
<b>Total</b>		<b>797,554</b>	<b>1,008,941</b>	<b>853,890</b>	<b>870,959</b>

#### **Bus Maintenance Stores – Cost Center 020504**

This budget is used to purchase bus parts to support North Base and South Base fixed route and Redi-Wheels operations, and to purchase parts in support of Ticket Vending Machine (TVM) and facility equipment.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Inventory Specialist	0.8	0.8	1.0	1.0
Manager, Materials and Inventory Control	0.9	0.9	1.0	1.0
Procurement Specialist	0.8	0.8	1.0	1.0
Storekeeper	7.0	7.0	7.0	7.0
Warranty Analyst	0.8	0.8	0.8	0.8
<b>Total</b>	<b>10.3</b>	<b>10.3</b>	<b>10.8</b>	<b>10.8</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Manager, Materials and Inventory Control	0.1	0.1	0.1	0.1
Warranty Analyst	0.1	0.1	-	-
<b>Total</b>	<b>0.2</b>	<b>0.2</b>	<b>0.1</b>	<b>0.1</b>

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	298,088	282,143	363,749	376,480
511120	Regular Wage Union BusOp/Maint	539,988	601,972	620,235	641,942
511199	Regular Wage Accrual	(28,550)	223	-	-
511210	Over Time Wages	2,979	10,406	15,000	15,000
511220	Overtime Wage Union BusOp/Maint	69,022	56,354	40,315	41,726
511299	Overtime Wage Accrual	(2,055)	(120)	-	-
512000	Fringe Benefits	582,364	597,337	631,066	666,699
512099	Fringe Benefits Accrual	(16,707)	322	-	-
513000	Temporary Staff	-	27,047	-	-
521060	Employee Safety and Health Pro	-	-	500	500
522010	Seminar and Training	1,050	-	4,000	4,000
522030	Business Travel	1,514	25	-	-
523010	Office Supplies	1,011	617	1,000	1,000
523015	Meals	-	-	900	900
523074	Business Forms	-	-	500	500
528020	Maintenance Shop - General Sup	637	494	750	750
528050	Freight Expense	6,894	7,702	7,000	9,210
528210	Bus Maintenance-Contract Servi	(8,600)	-	-	-
528231	Parts Inventory Adjustment	81	1,886	60,000	90,000
530090	Miscellaneous	2,600	1,597	-	-
590010	Office Furniture & Equipment	658	-	500	500
590080	Bus & Bus Equipment	(328)	-	-	-
<b>Total</b>		<b>1,450,647</b>	<b>1,588,006</b>	<b>1,745,515</b>	<b>1,849,207</b>

## Bus Maintenance Fixed Route – Cost Center 020506

This budget covers the staff required to maintain wheelchair ramps and accessibility equipment on fixed-route buses.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Accessibility Specialist	0.3	0.3	-	-
Administrative Support Specialist	0.1	0.1	0.1	0.1
Assistant Manager, Bus Maintenance	0.1	0.1	0.1	0.1
Dispatcher	-	0.1	-	-
Maintenance Instructor	0.1	0.2	0.2	0.2
Maintenance Supervisor	0.3	0.3	0.6	0.6
Manager, Bus Maintenance	0.1	0.1	0.1	0.1
Mechanic "A"	3.1	3.0	3.4	3.4
Mechanic "B"	1.6	1.6	1.9	1.9
Mechanic "C"	0.7	0.5	1.0	1.0

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Utility Maintenance Supervisor	0.1	0.1	0.2	0.2
Utility Worker	2.6	2.8	3.1	3.1
<b>Total</b>	<b>9.1</b>	<b>9.1</b>	<b>10.6</b>	<b>10.6</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Maintenance Instructor	-	-	0.2	0.2
<b>Total</b>	<b>-</b>	<b>-</b>	<b>0.2</b>	<b>0.2</b>

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	90,664	97,825	144,062	149,103
511120	Regular Wage Union BusOp/Maint	553,446	662,859	757,306	781,693
511199	Regular Wage Accrual	(19,923)	658	-	-
511210	Over Time Wages	1,636	1,071	4,793	4,793
511220	Overtime Wage Union BusOp/Maint	9,043	2,717	49,225	50,810
511299	Overtime Wage Accrual	-	24	-	-
512000	Fringe Benefits	443,162	513,532	579,070	610,349
512099	Fringe Benefits Accrual	(11,547)	582	-	-
<b>Total</b>		<b>1,066,481</b>	<b>1,279,268</b>	<b>1,534,456</b>	<b>1,596,748</b>

### RediWheels North Base Maintenance – Cost Center 050302

This budget is to fund the North Base Bus Maintenance activities for paratransit service. The budget enables the maintenance team to perform their duties in support of the District's Strategic Plan and in accordance with the Fleet Maintenance Plan, Maintenance SOP's, and OEM recommendations.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Support Specialist	0.3	0.3	0.3	0.3
Assistant Manager, Bus Maintenance	0.3	0.3	0.3	0.3
Deputy Director, Intelligent Transportation Systems (ITS)	0.1	0.1	0.1	0.1
Intelligent Transportation Systems (ITS) Administrator	-	-	0.1	0.1
Intelligent Transportation Systems (ITS) Analyst	-	-	0.1	0.1
Intelligent Transportation Systems (ITS) Senior Technician	0.2	0.2	0.4	0.4
Intelligent Transportation Systems (ITS) Technician	-	-	0.8	0.8
Inventory Specialist	0.1	0.1	-	-
Maintenance Instructor	0.5	0.5	0.8	0.8
Maintenance Supervisor	0.8	0.8	-	-
Manager, Bus Maintenance	0.3	0.3	0.3	0.3
Mechanic "A"	0.9	0.9	0.9	0.9

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Mechanic "B"	0.9	0.9	0.9	0.9
Mechanic "C"	2.7	0.9	1.8	1.8
Procurement Specialist	0.1	0.1	-	-
Utility Maintenance Supervisor	0.3	0.3	-	-
Utility Worker	3.6	5.4	2.7	2.7
Warranty Analyst	0.1	0.1	0.1	0.1
<b>Total</b>	<b>11.0</b>	<b>11.0</b>	<b>9.4</b>	<b>9.4</b>

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	309,175	399,216	336,682	348,464
511120	Regular Wage Union BusOp/Maint	509,533	512,754	450,195	465,950
511140	Regular Wages-Annuitant/Others	4,399	-	-	-
511199	Regular Wage Accrual	(26,404)	272	-	-
511210	Over Time Wages	900	1,919	-	-
511220	OvertimeWage Union BusOp/Maint	7,619	16,716	29,263	30,287
511299	Overtime Wage Accrual	29	43	-	-
512000	Fringe Benefits	564,054	612,725	504,437	532,922
512099	Fringe Benefits Accrual	(15,195)	359	-	-
521030	Employee Uniforms	3,197	4,426	4,900	5,000
526050	Small Tools	-	4,772	3,000	3,000
528012	Gasoline	811,503	849,065	857,500	883,300
528013	Oil and Lubricants	656	17,114	16,181	16,666
528210	Bus Maintenance-Contract Servi	9,712	11,098	13,550	13,950
528220	Bus Maintenance - Accident Rep	25,113	22,119	24,956	25,706
528230	Bus Maintenance - Parts	84,319	159,575	135,000	139,000
528240	Bus Maintenance - Tires and Tu	57,079	79,605	54,000	55,600
<b>Total</b>		<b>2,345,690</b>	<b>2,691,777</b>	<b>2,429,664</b>	<b>2,519,845</b>

## RediWheels South Base Maintenance – Cost Center 050303

This budget is to fund the South Base Bus Maintenance activities for paratransit service. The budget enables the maintenance team to perform their duties in support of the District's Strategic Plan and in accordance with the Fleet Maintenance Plan, Maintenance SOP's, and OEM recommendations.

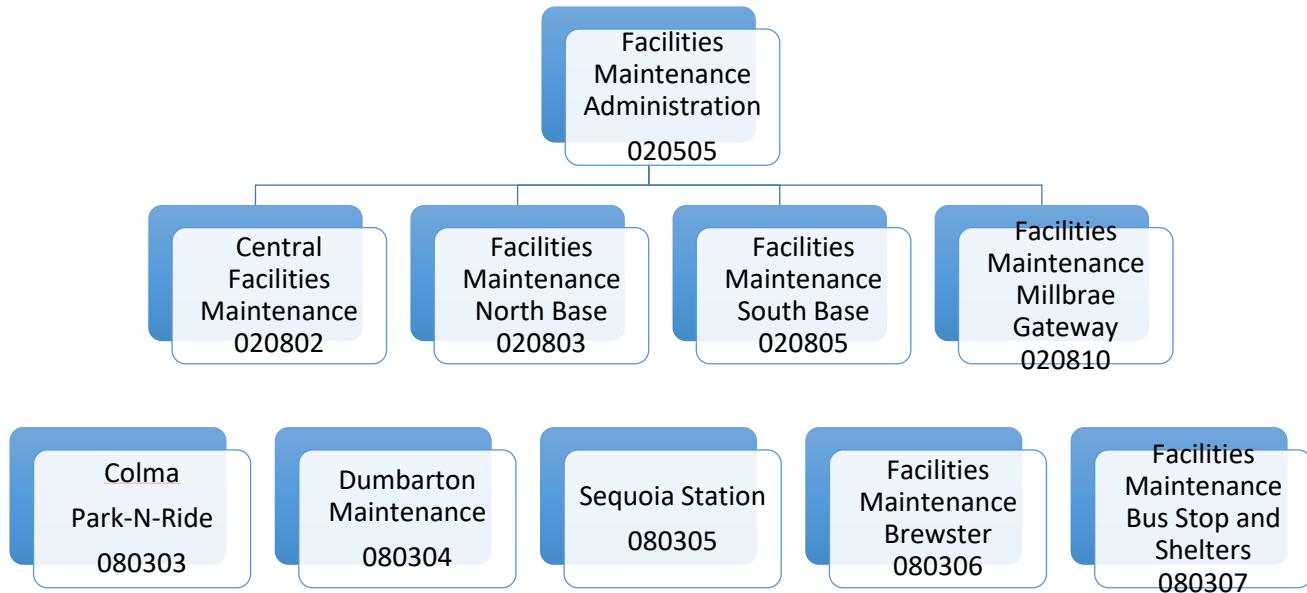
Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Support Specialist	0.3	0.3	0.3	0.3
Assistant Manager, Bus Maintenance	0.3	0.3	0.3	0.3
Inventory Specialist	0.1	0.1	-	-
Maintenance Instructor	-	0.3	-	-
Maintenance Supervisor	0.8	0.5	-	-
Manager, Bus Maintenance	0.3	0.3	0.3	0.3
Mechanic "A"	0.9	0.9	0.9	0.9
Mechanic "C"	0.9	0.9	0.9	0.9
Procurement Specialist	0.1	0.1	-	-
Utility Maintenance Supervisor	0.3	0.3	-	-
Utility Worker	1.8	1.8	1.8	1.8
Warranty Analyst	0.1	0.1	0.1	0.1
<b>Total</b>	<b>5.7</b>	<b>5.7</b>	<b>4.5</b>	<b>4.5</b>

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY24	FY25	FY26	FY27
		Actual	Unaudited Actual	Budget	Budget
511110	Regular Wages	223,517	228,249	97,131	100,531
511120	Regular Wage Union BusOp/Maint	195,952	220,747	266,244	275,562
511199	Regular Wage Accrual	(14,596)	98	-	-
511210	Over Time Wages	787	220	3,631	3,631
511220	OvertimeWage Union BusOp/Maint	19,158	21,051	17,306	17,912
511299	Overtime Wage Accrual	(683)	59	-	-
512000	Fringe Benefits	290,212	308,876	233,233	246,399
512099	Fringe Benefits Accrual	(8,508)	181	-	-
521030	Employee Uniforms	1,329	2,913	2,200	2,200
526050	Small Tools	1,089	1,683	3,060	3,152
528012	Gasoline	435,554	534,677	432,000	445,000
528013	Oil and Lubricants	2,428	1,415	12,131	12,131
528210	Bus Maintenance-Contract Servi	3,930	54,382	8,000	8,240
528220	Bus Maintenance - Accident Rep	7,000	3,568	7,000	7,000
528230	Bus Maintenance - Parts	121,501	101,267	72,000	74,160
528240	Bus Maintenance - Tires and Tu	27,826	28,131	53,764	55,406
<b>Total</b>		<b>1,306,495</b>	<b>1,507,515</b>	<b>1,207,700</b>	<b>1,251,324</b>

## Facilities



### Facilities Maintenance Administration – Cost Center 020505

This cost center oversees all aspects of facilities maintenance.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
ADA Administrator	-	0.4	0.9	0.9
ADA Coordinator	0.5	-	0.5	0.5
Deputy Director, Facilities	-	0.5	0.6	0.6
Director, Facilities Maintenance	1.0	1.0	0.5	0.5
Environmental Compliance Coordinator	-	1.0	0.3	0.3
Facilities Contract Administrator	-	0.6	0.6	0.6
Maintenance Contract Administrator	0.6	-	-	-
Project Manager	0.6	0.6	-	-
<b>Total</b>	<b>2.7</b>	<b>4.0</b>	<b>3.4</b>	<b>3.4</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Deputy Director, Facilities	-	0.3	0.1	0.1
Director, Facilities Maintenance	-	-	0.3	0.3
Facilities Contract Administrator	-	0.4	0.4	0.4
Facilities Project Engineer	1.0	1.0	1.0	1.0
Maintenance Contract Administrator	0.4	-	-	-
Program Manager, Facilities	-	0.8	0.9	1.0
Project Manager	0.4	0.4	1.0	1.0
<b>Total</b>	<b>1.8</b>	<b>2.9</b>	<b>3.7</b>	<b>3.8</b>

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25		FY26 Budget	FY27 Budget
		FY24 Actual	Unaudited Actual		
511110	Regular Wages	390,476	487,337	454,188	464,926
511140	Regular Wages-Annuitant/Others	-	53,264	-	-
511199	Regular Wage Accrual	(6,800)	15	-	-
512000	Fringe Benefits	265,167	333,485	289,865	302,902
512099	Fringe Benefits Accrual	(3,924)	(66)	-	-
<b>Total</b>		<b>644,918</b>	<b>874,034</b>	<b>744,053</b>	<b>767,828</b>

## Facilities Maintenance – Cost Center 020801

Cost Center 020801 separated into Cost Center 020803 North Base and 020805 South Base beginning in FY25.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Support Specialist	0.6	-	-	-
Assistant Manager, Facilities Maintenance	0.6	-	-	-
Facilities Technician	3.8	-	-	-
Manager, Facilities Maintenance	0.6	-	-	-
Operations Contract Analyst	1.0	-	-	-
Transit Asset Management Analyst	1.0	-	-	-
<b>Total</b>	<b>7.6</b>	-	-	-

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25		FY26 Budget	FY27 Budget
		FY24 Actual	Unaudited Actual		
511110	Regular Wages	555,113	1	-	-
511199	Regular Wage Accrual	(17,257)	-	-	-
511210	Over Time Wages	103,142	-	-	-
511299	Overtime Wage Accrual	(3,100)	-	-	-
512000	Fringe Benefits	386,662	-	-	-
512099	Fringe Benefits Accrual	(10,418)	-	-	-
521030	Employee Uniforms	3,421	-	-	-
522010	Seminar and Training	249	-	-	-
525070	Custodial Services	344,622	-	-	-
525080	Bus Shelter Maintenance	265,292	-	-	-
525190	Grounds Maintenance Service	90,738	-	-	-
525200	Building Maintenance Service	531,465	-	-	-
526010	Gas and Electric Utilities	916,611	-	-	-
526020	Water and Sewer	384,496	-	-	-
526030	Trash and Refuse	163,534	-	-	-
526050	Small Tools	1,968	-	-	-
526060	Building & Grounds Maintenance	54,123	-	-	-

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
528040	Hazardous Material Disposal	350,538	-	-	-
530090	Miscellaneous	38,869	(26)	-	-
<b>Total</b>		<b>4,160,070</b>	<b>(26)</b>	-	-

### **Central Facilities Maintenance – Cost Center 020802**

Facilities Department staff and services provide all necessary facilities maintenance support for District facilities at Central Headquarters. This is a new cost center for Central Facilities starting in FY24 and FY25. Staff and expense moved from Cost Center 020801.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Support Specialist	0.4	0.2	0.5	0.3
Assistant Manager, Facilities Maintenance	0.4	0.3	0.5	0.3
Deputy Director, Facilities	-	-	0.3	0.1
Director, Facilities Maintenance	-	-	0.2	0.1
Electrician, High-Voltage Qualified	-	0.0	0.1	0.1
Environmental Compliance Coordinator	-	-	0.2	0.1
Facilities Technician	1.2	0.8	0.8	0.8
Manager, Facilities Maintenance	0.4	0.2	0.5	0.3
Operations Contract Analyst	-	0.1	-	-
Transit Asset Management Analyst	-	0.4	0.4	0.4
<b>Total</b>	<b>2.4</b>	<b>2.0</b>	<b>3.3</b>	<b>2.4</b>

### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	327,806	579,808	386,060	266,458
511199	Regular Wage Accrual	(9,464)	180	-	-
511210	Over Time Wages	75,306	101,243	50,000	30,000
511299	Overtime Wage Accrual	(4,227)	(44)	-	-
512000	Fringe Benefits	232,881	400,861	246,389	173,604
512099	Fringe Benefits Accrual	(5,806)	192	-	-
521030	Employee Uniforms	4,431	4,330	3,300	-
522010	Seminar and Training	-	-	7,000	-
523010	Office Supplies	-	101	6,000	-
523015	Meals	-	-	800	-
523060	Software Maintenance and Licens	-	300	5,000	5,000
525050	Consultant-Offsite	-	-	150,000	20,000
525070	Custodial Services	451,275	479,060	314,534	97,191
525080	Bus Shelter Maintenance	-	6,082	-	-
525190	Grounds Maintenance Service	49,175	38,522	28,552	8,566
525200	Building Maintenance Service	292,375	283,320	140,000	93,472

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
526010	Gas and Electric Utilities	764,933	762,914	368,225	220,935
526020	Water and Sewer	79,409	60,771	36,760	22,056
526030	Trash and Refuse	35,085	37,160	18,023	10,813
526050	Small Tools	2,489	2,405	3,000	-
526060	Building & Grounds Maintenance	12,537	8,509	7,725	-
528040	Hazardous Material Disposal	365	9,417	1,000	-
<b>Total</b>		<b>2,308,571</b>	<b>2,775,129</b>	<b>1,772,368</b>	<b>948,095</b>

### **Facilities Maintenance North Base – Cost Center 020803**

Provide day-to-day operational upkeep of North Base Transportation and Maintenance Facility.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Support Specialist	-	0.3	0.3	0.3
Assistant Manager, Facilities Maintenance	-	0.2	0.3	0.3
Electrician, High-Voltage Qualified	-	0.2	0.5	0.5
Environmental Compliance Coordinator	-	-	0.3	0.3
Facilities Technician	-	1.3	1.8	1.8
Manager, Facilities Maintenance	-	0.3	0.3	0.3
Transit Asset Management Analyst	-	0.3	0.3	0.3
<b>Total</b>	<b>-</b>	<b>2.6</b>	<b>3.6</b>	<b>3.6</b>

### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	-	267,139	362,655	373,318
511199	Regular Wage Accrual	-	(1,122)	-	-
511210	Over Time Wages	-	21,641	8,240	8,570
511299	Overtime Wage Accrual	-	(62)	-	-
512000	Fringe Benefits	-	180,812	231,453	243,222
512099	Fringe Benefits Accrual	-	(644)	-	-
521030	Employee Uniforms	-	1,302	3,300	3,300
522010	Seminar and Training	-	4,853	-	-
523015	Meals	-	207	-	-
523060	Software Maintenance and Licen	-	8,493	5,000	5,000
525050	Consultant-Offsite	-	-	40,000	40,000
525070	Custodial Services	-	251,390	452,000	452,000
525080	Bus Shelter Maintenance	-	357	-	-
525190	Grounds Maintenance Service	-	55,711	80,000	80,000
525200	Building Maintenance Service	-	298,502	580,000	580,000
526010	Gas and Electric Utilities	-	940,018	400,000	418,000

Account	Account Description	FY24 Actual	FY25		FY27 Budget
			Unaudited Actual	FY26 Budget	
526020	Water and Sewer	-	273,653	241,000	241,000
526030	Trash and Refuse	-	110,762	112,320	114,000
526050	Small Tools	-	2,221	3,000	3,000
526060	Building & Grounds Maintenance	-	17,995	10,560	10,560
528040	Hazardous Material Disposal	-	94,941	95,000	95,000
530090	Miscellaneous	-	1,704	-	-
<b>Total</b>		-	<b>2,529,874</b>	<b>2,624,528</b>	<b>2,666,970</b>

### **Facilities Maintenance South Base – Cost Center 020805**

Provide day-to-day operational upkeep of South Base Transportation and Maintenance Facility.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Support Specialist	-	0.3	0.3	0.3
Assistant Manager, Facilities Maintenance	-	0.2	0.3	0.3
Electrician, High-Voltage Qualified	-	0.2	0.5	0.5
Environmental Compliance Coordinator	-	-	0.3	0.3
Facilities Technician	-	1.3	1.8	1.8
Manager, Facilities Maintenance	-	0.3	0.3	0.3
Transit Asset Management Analyst	-	0.3	0.3	0.3
<b>Total</b>	-	<b>2.6</b>	<b>3.6</b>	<b>3.6</b>

### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY24 Actual	FY25		FY27 Budget
			Unaudited Actual	FY26 Budget	
511110	Regular Wages	-	126,721	362,655	373,318
511199	Regular Wage Accrual	-	765	-	-
511210	Over Time Wages	-	35,853	20,000	20,800
511299	Overtime Wage Accrual	-	105	-	-
512000	Fringe Benefits	-	87,634	231,453	243,222
512099	Fringe Benefits Accrual	-	531	-	-
521030	Employee Uniforms	-	1,314	3,300	3,300
522010	Seminar and Training	-	145	-	-
523060	Software Maintenance and Licen	-	-	5,000	5,000
525050	Consultant-Offsite	-	-	26,500	26,500
525070	Custodial Services	-	135,807	260,000	260,000
525190	Grounds Maintenance Service	-	37,545	53,000	53,000
525200	Building Maintenance Service	-	198,627	396,000	396,000
526010	Gas and Electric Utilities	-	169,802	200,000	200,000
526020	Water and Sewer	-	77,995	137,000	137,000
526030	Trash and Refuse	-	62,208	62,000	63,000
526050	Small Tools	-	2,942	2,000	2,000

Account	Account Description	FY24 Actual	FY25		FY26 Budget	FY27 Budget
			Unaudited Actual			
526060	Building & Grounds Maintenance	-	30,514		10,600	10,600
528040	Hazardous Material Disposal	-	72,315		62,000	62,200
<b>Total</b>		-	<b>1,040,824</b>		<b>1,831,508</b>	<b>1,855,940</b>

### **Facilities Maintenance Millbrae Gateway – Cost Center 020810**

Provide day-to-day operational upkeep of Gateway Millbrae Headquarters.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Support Specialist	-	0.2	0.1	0.2
Assistant Manager, Facilities Maintenance	-	0.3	0.1	0.2
Deputy Director, Facilities	-	-	0.1	0.3
Director, Facilities Maintenance	-	-	0.1	0.2
Environmental Compliance Coordinator	-	-	0.1	0.2
Facilities Technician	-	0.8	-	-
Manager, Facilities Maintenance	-	0.2	0.1	0.2
<b>Total</b>	-	<b>1.5</b>	<b>0.3</b>	<b>1.3</b>

### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY24 Actual	FY25		FY26 Budget	FY27 Budget
			Unaudited Actual			
511110	Regular Wages	-	445		40,009	172,416
511199	Regular Wage Accrual	-	33		-	-
511210	Over Time Wages	-	-		-	20,000
512000	Fringe Benefits	-	304		25,537	112,334
512099	Fringe Benefits Accrual	-	23		-	-
521030	Employee Uniforms	-	-		-	3,300
522010	Seminar and Training	-	-		-	8,100
523010	Office Supplies	-	-		-	6,500
523015	Meals	-	-		800	1,600
523060	Software Maintenance and Licens	-	-		-	5,000
525050	Consultant-Offsite	-	-		-	20,000
525070	Custodial Services	-	-		314,534	580,000
525190	Grounds Maintenance Service	-	-		28,552	58,817
525200	Building Maintenance Service	-	-		155,788	320,923
526010	Gas and Electric Utilities	-	-		368,225	606,835
526020	Water and Sewer	-	-		36,760	60,581
526030	Trash and Refuse	-	-		18,024	29,704
526050	Small Tools	-	-		-	3,000
526060	Building & Grounds Maintenance	-	-		7,725	15,450
528040	Hazardous Material Disposal	-	-		-	1,000
<b>Total</b>		-	<b>804</b>		<b>995,954</b>	<b>2,025,560</b>

### **Colma Park N Ride – Cost Center 020803**

This budget provides support services and utilities for the Colma Park n Ride facility. There are no FTEs allocated to this cost center.

#### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
525050	Consultant-Offsite	1,883	-	-	-
525190	Grounds Maintenance Service	-	-	30,000	30,900
525200	Building Maintenance Service	297,465	194,931	443,000	443,000
526010	Gas and Electric Utilities	-	10	48,000	49,440
526020	Water and Sewer	-	4,199	25,000	25,750
590070	Bldg & Bldg Improvements	-	203	-	-
<b>Total</b>		<b>299,347</b>	<b>199,342</b>	<b>546,000</b>	<b>549,090</b>

### **Dumbarton Maintenance – Cost Center 080304**

This cost center is responsible for maintaining and managing the Maintenance of the area connected to the Dumbarton Bridge. There are no FTEs allocated to this cost center.

#### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	1,291	-	-	-
511199	Regular Wage Accrual	(927)	-	-	-
512000	Fringe Benefits	939	-	-	-
512099	Fringe Benefits Accrual	(539)	-	-	-
525090	Other Contract Services	98,874	198,799	200,000	200,000
525200	Building Maintenance Service	18,500	39	150,000	150,000
<b>Total</b>		<b>118,138</b>	<b>198,838</b>	<b>350,000</b>	<b>350,000</b>

## **Sequoia Station Program – Cost Center 080305**

This cost center provides support services and utilities for Sequoia Station. There are no FTEs allocated to this cost center.

### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
525070	Custodial Services	-	-	85,000	87,550
525080	Bus Shelter Maintenance	-	1,551	-	-
525090	Other Contract Services	141,144	117,690	290,800	290,800
525190	Grounds Maintenance Service	7,341	-	10,000	10,300
525200	Building Maintenance Service	7,651	60,919	6,365	6,556
526020	Water and Sewer	-	277	6,000	6,000
526060	Building & Grounds Maintenance	-	-	1,050	1,050
<b>Total</b>		<b>156,136</b>	<b>180,436</b>	<b>399,215</b>	<b>402,256</b>

## **Faculties Maintenance Brewster – Cost Center 080306**

Provide day-to-day operational upkeep of Redwood City Brewster Facility. There are no FTEs allocated to this cost center.

### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
525090	Other Contract Services	-	375	-	-
525200	Building Maintenance Service	-	80,995	30,000	30,000
526010	Gas and Electric Utilities	-	39,156	45,600	46,968
526020	Water and Sewer	-	6,802	7,200	7,400
526030	Trash and Refuse	-	9,904	12,100	12,300
<b>Total</b>		<b>-</b>	<b>137,232</b>	<b>94,900</b>	<b>96,668</b>

## **Faculties Maintenance Bus Stops and Shelters – Cost Center 080307**

Provide day-to-day operational upkeep of Linda Mar Park N Ride and District bus stops/shelters.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
ADA Administrator	-	0.1	-	-
Facilities Technician	-	1.9	1.6	1.6
Operations Contract Analyst	-	0.9	1.0	1.0
<b>Total</b>	<b>-</b>	<b>2.9</b>	<b>2.6</b>	<b>2.6</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
ADA Administrator	-	0.5	-	-
<b>Total</b>	-	<b>0.5</b>	-	-

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25		FY26 Budget	FY27 Budget
		FY24 Actual	Unaudited Actual		
511110	Regular Wages	-	50,172	202,204	209,281
511199	Regular Wage Accrual	-	186	-	-
511210	Over Time Wages	-	14,083	2,000	2,080
511299	Overtime Wage Accrual	-	141	-	-
512000	Fringe Benefits	-	35,410	129,048	136,348
512099	Fringe Benefits Accrual	-	138	-	-
525070	Custodial Services	-	372,948	420,000	420,000
525080	Bus Shelter Maintenance	-	31,055	60,000	70,000
<b>Total</b>		-	<b>504,133</b>	<b>813,252</b>	<b>837,709</b>

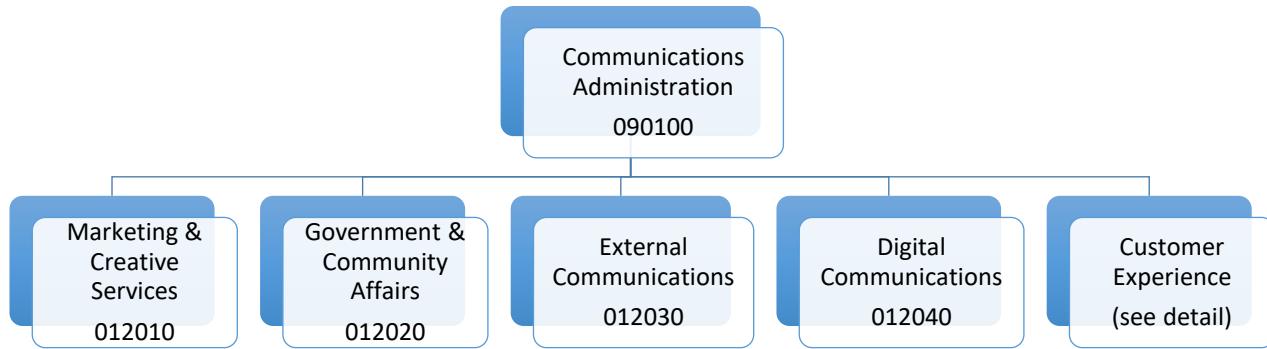
## Communications Division

The Communications division is responsible for public information, government relations, community outreach, customer service, distribution, and market research and marketing functions.

### OVERALL FUNCTION:

- Marketing is responsible for determining impact of social media on fare changes, and community relations in project implementations.
- Government and Community Affairs oversee communication efforts to federal, state, regional and local elected officials, outreach efforts to get communities engaged, and to communities that are interested or impacted by agency's projects and programs.
- Public Relations is responsible for public relations functions including media relations, producing printed and electronic materials, social media buys, and project management of special events, such as news conferences, ground breakings, ribbon cuttings, and large-scale community events.
- Web and Creative Services support design and print production of information materials.
- Customer Service is responsible for supporting the riding public and the communities serviced on matters related to ticket sales, outreach events, and social media responses.
- Customer Experience and Distribution Services create materials and messages to notify customers of service changes, manage and maintain postage, printing, and delivery contracts.

Objective	Performance Measurement	FY24 Actual	FY25 Actual	FY26 Target	FY27 Target
<b>Promote Reimagine SamTrans implementation efforts, including supporting operator recruitment/retention to ensure the full benefits are realized for riders throughout the county</b>	Operator recruitment numbers; outreach campaigns; public meetings; on-time launch campaigns	60%	90%	95%	95%
<b>Improve rider experience and sustain and deepen actions that will foster an inclusive, equitable and safe transit and transportation system</b>	Analyze customer survey data and implement recommendations. Promote safety for operators, administrative and operations staff, and riders	90%	90%	95%	95%
<b>Use and track meaningful data to inform and evaluate our communication decisions.</b>	Customer survey datapoints (CX); ROI (Marketing); evaluation metrics (Digital Comms); Earned media metrics (Media Relations)	50%	90%	95%	95%



## Communications Division

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Chief Communications Officer	1.0	1.0	1.0	1.0
Customer Experience Coordination	0.5	0.5	0.4	0.4
Customer Experience Information Specialist	0.5	0.5	0.4	0.4
Customer Experience Specialist	0.3	0.3	0.4	0.4
Customer Experience Supervisor	-	0.2	0.5	0.5
Customer Service Representative 1 (full-time)	4.8	6.0	5.7	5.7
Customer Service Representative 1 (part-time)	2.4	0.6	-	-
Customer Service Representative 2	1.0	1.0	1.0	1.0
Deputy Chief, Communications	1.0	1.0	0.4	0.4
Designer	0.5	0.5	0.5	0.5
Digital Communications Specialist	1.2	0.8	0.8	0.8
Director, Communications	-	0.3	0.4	0.4
Director, Customer Experience	0.5	0.5	0.3	0.3
Director, Government and Community Affairs	0.6	0.6	0.5	0.5
Director, Marketing and Market Research	0.5	0.5	-	-
Distribution Clerk	1.1	1.1	1.0	1.0
Distribution Coordinator	0.5	0.5	0.5	0.5
Executive Assistant II	1.0	1.0	1.0	1.0
Government and Community Affairs Officers	2.0	2.0	1.7	1.7
Graphic Specialist	0.9	0.9	0.9	0.9
Internal Communications and Employee Engagement Administrator	0.5	0.6	0.6	0.6
Management Analyst (Limited 2-Year Term)	-	0.8	-	-
Manager, Ad Revenue	0.5	0.4	-	-
Manager, Communications	0.4	0.4	0.4	0.4
Manager, Creative Services	0.5	0.5	0.5	0.5
Manager, Customer Service	-	0.5	0.4	0.4
Manager, Digital Communications	0.4	0.4	0.4	0.4
Manager, Government and Community Affairs	0.5	0.3	0.9	0.9
Manager, Market Research and Development	0.5	0.5	0.5	0.5
Manager, Marketing Outreach	0.5	-	-	-
Manager, Sales & Marketing	-	-	0.5	0.5
Market Research Analyst	0.5	0.3	0.5	0.5

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Marketing Development Specialist	-	0.5	0.5	0.5
Marketing Promotions Specialist	0.5	-	-	-
Marketing Specialist	-	0.5	0.5	0.5
Multimedia Specialist	-	-	0.5	0.5
Project Coordinator	0.5	0.5	0.5	0.5
Project Manager	-	-	0.4	0.4
Public Affairs Specialist	1.3	2.4	1.6	1.6
Public Information Officer	-	-	0.7	0.7
Receptionist	0.6	0.6	0.6	0.6
Special Event Coordinator	-	0.5	0.4	0.5
Supervisor, Customer Service	0.6	-	-	-
Web Accessibility Specialist	-	0.3	0.4	0.4
Web Developer II	0.4	0.4	0.8	0.8
Web Developer III	0.4	0.4	0.4	0.4
<b>Total</b>	<b>28.6</b>	<b>30.3</b>	<b>28.7</b>	<b>28.9</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Customer Experience Coordination	-	-	0.1	0.1
Customer Experience Information Specialist	-	-	0.1	0.1
Customer Experience Specialist	-	-	0.1	0.1
Customer Experience Supervisor	-	0.2	0.1	0.1
Director, Customer Experience	-	-	0.3	0.3
Government and Community Affairs Officers	0.1	0.1	0.2	0.2
Manager, Customer Service	-	-	0.1	0.1
Manager, Government and Community Affairs	0.1	0.0	-	-
Public Affairs Specialist	0.2	0.1	-	-
Public Information Officer	-	0.1	-	-
<b>Total</b>	<b>0.3</b>	<b>0.5</b>	<b>0.9</b>	<b>1.0</b>

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for the Communications Division.

Account	Account Description	FY25		FY26 Budget	FY27 Budget
		FY24 Actual	Unaudited Actual		
511110	Regular Wages	2,557,136	2,963,346	2,838,388	2,939,176
511140	Regular Wages-Annuitant/Others	134,277	14,846	-	-
511199	Regular Wage Accrual	(84,760)	182	-	-
511210	Over Time Wages	34,940	81,597	34,452	34,452
511299	Overtime Wage Accrual	(1,735)	119	-	-
512000	Fringe Benefits	1,760,754	2,008,536	1,811,494	1,914,903
512099	Fringe Benefits Accrual	(46,404)	841	-	-
513000	Temporary Staff	70,600	30,346	-	-
521010	Dues and Subscriptions	30,065	28,919	41,220	43,020
521020	Employee Program	66	4,687	45,000	45,000
521040	Recruitment Costs	3,613	-	-	-
522010	Seminar and Training	9,505	11,128	49,311	49,311
522030	Business Travel	13,910	7,924	2,024	2,024
523010	Office Supplies	8,171	6,720	13,131	13,131
523015	Meals	-	6,999	28,386	31,986
523020	Postage	10,568	13,532	29,814	30,708
523021	Postage Overnight	306	531	6,500	6,500
523025	Promotional Merchandise/SWAG	-	-	59,440	59,440
523030	Books and Reference Materials	275	-	-	-
523040	Office Equipment Repair and Ma	25,786	146	14,384	14,384
523049	Office and Computer Supplies	753	-	-	-
523050	Printing and Information Svcs	133,305	137,203	141,930	143,730
523060	Software Maintenance and Licens	51,487	32,980	24,500	24,500
523071	Time Tables, Schedules, and Ma	39,984	34,925	80,000	80,000
523100	Promotional Advertising	270,336	300,276	531,262	531,262
523110	Bus Roadeo	118	-	14,707	14,707
523120	Promotional Events	98,294	23,836	177,428	177,428
525030	Legislative Advocate	129,422	180,000	203,000	217,000
525051	Consultant-Onsite	(28,332)	-	-	-
525090	Other Contract Services	283,894	350,761	1,140,320	1,063,861
525312	Clipper Ambassador Cards	-	-	137	137
528050	Freight Expense	150	19	1,890	1,890
530090	Miscellaneous	13,768	46,881	13,230	13,230
530120	Inter-Agency Overhead Expenses	-	3,262	-	-
530124	AIA Expense Non-Labor	-	5,940	-	-
590010	Office Furniture & Equipment	10,775	8,707	10,000	10,350
<b>Total</b>		<b>5,531,027</b>	<b>6,305,190</b>	<b>7,311,948</b>	<b>7,462,130</b>

## Communications Administration – Cost Center 090100

Administrative management overseeing Communications related activities.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Chief Communications Officer	1.0	1.0	1.0	1.0
Deputy Chief, Communications	1.0	1.0	0.4	0.4
Director, Communications	-	0.3	-	-
Executive Assistant II	1.0	1.0	1.0	1.0
Management Analyst (Limited 2-Year Term)	-	0.8	-	-
Project Coordinator	0.5	0.5	0.5	0.5
<b>Total</b>	<b>3.5</b>	<b>4.6</b>	<b>2.9</b>	<b>2.9</b>

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25		FY26 Budget	FY27 Budget
		FY24 Actual	Unaudited Actual		
511110	Regular Wages	345,589	441,744	419,240	433,913
511199	Regular Wage Accrual	(11,488)	402	-	-
511210	Over Time Wages	137	500	-	-
512000	Fringe Benefits	241,725	302,324	267,561	282,697
512099	Fringe Benefits Accrual	(6,666)	327	-	-
521010	Dues and Subscriptions	1,210	229	1,980	1,980
522010	Seminar and Training	15	4,366	8,505	8,505
522030	Business Travel	1,707	1,093	1,012	1,012
523010	Office Supplies	1,183	4,889	5,031	5,031
523015	Meals	-	189	2,052	2,052
523030	Books and Reference Materials	275	-	-	-
523049	Office and Computer Supplies	753	-	-	-
523100	Promotional Advertising	-	2,046	-	-
530090	Miscellaneous	-	425	-	-
530120	Inter-Agency Overhead Expenses	-	1,377	-	-
590010	Office Furniture & Equipment	175	-	-	-
<b>Total</b>		<b>574,614</b>	<b>759,911</b>	<b>705,381</b>	<b>735,190</b>

## Marketing and Creative Services – Cost Center 012010

This cost center is administrative management for marketing, advertising campaigns, promotions and outreach programs.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Designer	0.5	0.5	0.5	0.5
Director, Marketing and Market Research	0.5	0.5	-	-
Graphic Specialist	0.9	0.9	0.9	0.9
Manager, Ad Revenue	0.5	0.4	-	-
Manager, Creative Services	0.5	0.5	0.5	0.5
Manager, Market Research and Development	0.5	0.5	0.5	0.5
Manager, Marketing Outreach	0.5	-	-	-
Manager, Sales & Marketing	-	-	0.5	0.5
Market Research Analyst	0.5	0.3	0.5	0.5
Marketing Development Specialist	-	0.5	0.5	0.5
Marketing Promotions Specialist	0.5	-	-	-
Marketing Specialist	-	0.5	0.5	0.5
Multimedia Specialist	-	-	0.5	0.5
Project Manager	-	-	0.4	0.4
<b>Total</b>	<b>4.8</b>	<b>4.5</b>	<b>4.9</b>	<b>4.9</b>

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25		FY26 Budget	FY27 Budget
		FY24 Actual	Unaudited Actual		
511110	Regular Wages	412,563	453,577	499,603	513,256
511140	Regular Wages-Annuitant/Others	119,744	14,846	-	-
511199	Regular Wage Accrual	(17,212)	(683)	-	-
511210	Over Time Wages	5,253	3,285	5,922	5,922
511299	Overtime Wage Accrual	(444)	(18)	-	-
512000	Fringe Benefits	281,576	310,634	318,851	334,390
512099	Fringe Benefits Accrual	(7,782)	(188)	-	-
513000	Temporary Staff	28,653	30,346	-	-
521020	Employee Program	66	-	-	-
522010	Seminar and Training	545	-	4,860	4,860
522030	Business Travel	2,252	-	-	-
523010	Office Supplies	1,006	-	-	-
523025	Promotional Merchandise/SWAG	-	-	59,440	59,440
523050	Printing and Information Svcs	125,736	125,840	84,364	84,364
523060	Software Maintenance and Licen	5,710	4,337	4,500	4,500
523071	Time Tables, Schedules, and Ma	39,984	34,925	80,000	80,000
523100	Promotional Advertising	217,832	236,607	395,611	395,611
523120	Promotional Events	6,380	926	20,328	20,328
525051	Consultant-Onsite	(28,332)	-	-	-
525090	Other Contract Services	130,865	255,766	235,000	373,000
525312	Clipper Ambassador Cards	-	-	137	137

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
528050	Freight Expense	150	19	1,800	1,800
590010	Office Furniture & Equipment	695	3,038	-	-
<b>Total</b>		<b>1,325,239</b>	<b>1,473,254</b>	<b>1,710,416</b>	<b>1,877,608</b>

### **Government and Community Affairs – Cost Center 012020**

This cost center oversees communication efforts to local, state, and federal elected officials and outreach efforts to communities that are interested or impacted by projects and programs led by the District.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Director, Government and Community Affairs	0.6	0.6	0.5	0.5
Government and Community Affairs Officers	2.0	2.0	1.7	1.7
Manager, Government and Community Affairs	0.5	0.3	0.9	0.9
Public Affairs Specialist	1.0	1.6	1.2	1.2
<b>Total</b>	<b>4.0</b>	<b>4.5</b>	<b>4.2</b>	<b>4.3</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Government and Community Affairs Officers	0.1	0.1	0.2	0.2
Manager, Government and Community Affairs	0.1	0.0	-	-
<b>Total</b>	<b>0.1</b>	<b>0.1</b>	<b>0.2</b>	<b>0.2</b>

### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	424,328	563,165	479,504	496,886
511199	Regular Wage Accrual	(14,015)	365	-	-
511210	Over Time Wages	173	-	2,520	2,520
512000	Fringe Benefits	291,587	385,373	306,027	323,727
512099	Fringe Benefits Accrual	(8,153)	333	-	-
513000	Temporary Staff	18,773	-	-	-
521010	Dues and Subscriptions	27,265	28,043	36,000	37,800
522010	Seminar and Training	6,106	3,322	14,483	14,483
522030	Business Travel	2,635	2,053	1,012	1,012
523010	Office Supplies	-	-	2,700	2,700
523015	Meals	-	-	1,080	1,080
523050	Printing and Information Svcs	7,370	4,627	9,000	9,000
525030	Legislative Advocate	129,422	180,000	203,000	217,000
530120	Inter-Agency Overhead Expenses	-	1,886	-	-
530124	AIA Expense Non-Labor	-	5,940	-	-
<b>Total</b>		<b>885,491</b>	<b>1,175,107</b>	<b>1,055,326</b>	<b>1,106,208</b>

## External Communications – Cost Center 012030

The Communications Department is responsible for public relations functions, including media relations, producing printed materials and electronic communications, social media buys, and project management of special events.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Director, Communications	-	-	0.4	0.4
Internal Communications and Employee Engagement Administrator	0.5	0.6	0.6	0.6
Manager, Communications	0.4	0.4	0.4	0.4
Public Affairs Specialist	0.3	0.3	0.4	0.4
Public Information Officer	-	-	0.7	0.7
Special Event Coordinator	-	0.5	0.4	0.5
<b>Total</b>	<b>1.2</b>	<b>1.8</b>	<b>2.7</b>	<b>2.9</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Public Affairs Specialist	0.2	0.1	-	-
Public Information Officer	-	0.1	-	-
<b>Total</b>	<b>0.2</b>	<b>0.2</b>	<b>-</b>	<b>-</b>

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY24	FY25	FY26	FY27
		Actual	Unaudited		
511110	Regular Wages	221,961	283,256	311,499	330,242
511199	Regular Wage Accrual	(8,637)	235	-	-
511210	Over Time Wages	-	280	2,700	2,700
512000	Fringe Benefits	151,986	193,854	198,802	215,156
512099	Fringe Benefits Accrual	(5,008)	212	-	-
521010	Dues and Subscriptions	1,590	647	2,700	2,700
521020	Employee Program	-	4,687	45,000	45,000
522010	Seminar and Training	55	2,041	5,670	5,670
522030	Business Travel	3,438	3,404	-	-
523010	Office Supplies	-	-	1,350	1,350
523015	Meals	-	6,787	21,600	25,200
523050	Printing and Information Svcs	-	964	3,206	3,206
523100	Promotional Advertising	31,742	39,348	19,651	19,651
523110	Bus Roadeo	118	-	14,707	14,707
523120	Promotional Events	9,498	9,838	56,000	56,000
525090	Other Contract Services	81,445	77,233	180,000	180,000
528050	Freight Expense	-	-	90	90
530090	Miscellaneous	13,535	46,195	12,600	12,600
<b>Total</b>		<b>501,722</b>	<b>668,981</b>	<b>875,575</b>	<b>914,272</b>

## **Digital Communications – Cost Center 012040**

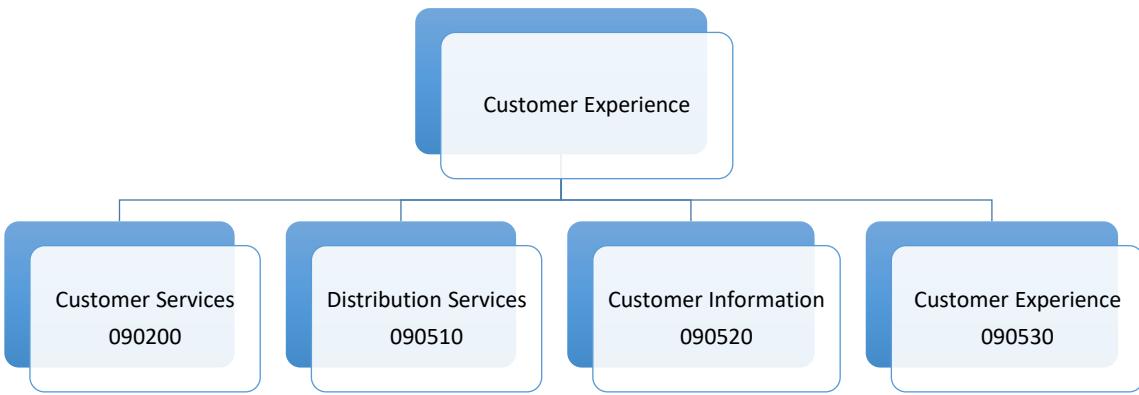
The Digital Marketing Department is responsible for overseeing digital communications by social media, websites, and video.

<b>Position Title – Operating FTEs</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>
Digital Communications Specialist	1.2	0.8	0.8	0.8
Manager, Digital Communications	0.4	0.4	0.4	0.4
Web Accessibility Specialist	-	0.3	0.4	0.4
Web Developer II	0.4	0.4	0.8	0.8
Web Developer III	0.4	0.4	0.4	0.4
<b>Total</b>	<b>2.4</b>	<b>2.3</b>	<b>2.8</b>	<b>2.8</b>

### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

<b>Account</b>	<b>Account Description</b>	<b>FY25</b>		<b>FY26</b> Budget	<b>FY27</b> Budget
		<b>FY24</b> Actual	<b>Unaudited</b> Actual		
511110	Regular Wages	87,910	114,951	250,482	258,045
511199	Regular Wage Accrual	(829)	(122)	-	-
511210	Over Time Wages	3,880	41,955	-	-
511299	Overtime Wage Accrual	(803)	-	-	-
512000	Fringe Benefits	60,791	81,871	159,862	168,120
512099	Fringe Benefits Accrual	(538)	(64)	-	-
513000	Temporary Staff	(17,557)	-	-	-
522010	Seminar and Training	2,784	664	4,860	4,860
522030	Business Travel	3,877	1,374	-	-
523060	Software Maintenance and Licens	45,564	28,643	20,000	20,000
523100	Promotional Advertising	2,483	1,452	17,500	17,500
523120	Promotional Events	1,941	12,288	2,500	2,500
525090	Other Contract Services	-	-	9,000	9,000
590010	Office Furniture & Equipment	9,905	5,669	10,000	10,000
<b>Total</b>		<b>199,408</b>	<b>288,680</b>	<b>474,204</b>	<b>490,025</b>



### **Customer Services – Cost Center 090200**

This cost center provides front-line employees who serve customers by handling incoming calls, walk-ins, ticket sales, outreach events, and social media responses.

<b>Position Title – Operating FTEs</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>
Customer Service Representative 1 (full-time)	4.8	6.0	5.7	5.7
Customer Service Representative 1 (part-time)	2.4	0.6	-	-
Customer Service Representative 2	1.0	1.0	1.0	1.0
Director, Customer Experience	0.5	-	-	-
Manager, Customer Service	-	0.5	0.4	0.4
Public Affairs Specialist	-	0.5	-	-
Receptionist	0.6	0.6	0.6	0.6
Supervisor, Customer Service	0.6	-	-	-
<b>Total</b>	<b>9.9</b>	<b>9.1</b>	<b>7.7</b>	<b>7.7</b>

<b>Position Title – Capital FTEs</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>
Manager, Customer Service	-	-	0.1	0.1
<b>Total</b>	<b>-</b>	<b>-</b>	<b>0.1</b>	<b>0.1</b>

### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

<b>Account</b>	<b>Account Description</b>	<b>FY25</b>			
		<b>FY24 Actual</b>	<b>Unaudited Actual</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
511110	Regular Wages	872,465	769,368	573,437	593,507
511199	Regular Wage Accrual	(25,104)	(355)	-	-
511210	Over Time Wages	24,742	32,793	18,900	18,900
511299	Overtime Wage Accrual	(498)	147	-	-
512000	Fringe Benefits	601,263	503,461	365,977	386,677
512099	Fringe Benefits Accrual	(14,586)	(59)	-	-
521040	Recruitment Costs	3,613	-	-	-
522010	Seminar and Training	-	-	2,227	2,227
523010	Office Supplies	5,872	1,672	3,150	3,150
523015	Meals	-	-	495	495
523040	Office Equipment Repair and Ma	-	-	315	315
523120	Promotional Events	-	-	3,000	3,000

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
530090	Miscellaneous	234	262	630	630
590010	Office Furniture & Equipment	-	-	-	350
<b>Total</b>		<b>1,468,000</b>	<b>1,307,290</b>	<b>968,131</b>	<b>1,009,251</b>

### **Customer Experience and Distribution Services – Cost Center 090500**

This function is separated into three cost centers beginning in FY25: Distribution Services (090510), Customer Information (090520), and Customer Experience (090530) to improve cost tracking and transparency.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Customer Experience Coordination	0.5	-	-	-
Customer Experience Information Specialist	0.5	-	-	-
Customer Experience Specialist	0.3	-	-	-
Distribution Clerk	1.1	-	-	-
Distribution Coordinator	0.5	-	-	-
<b>Total</b>	<b>2.9</b>	-	-	-

### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	192,322	-	-	-
511140	Regular Wages-Annuitant/Others	14,533	-	-	-
511199	Regular Wage Accrual	(7,475)	(621)	-	-
511210	Over Time Wages	756	-	-	-
511299	Overtime Wage Accrual	10	(10)	-	-
512000	Fringe Benefits	131,826	-	-	-
512099	Fringe Benefits Accrual	(3,671)	(377)	-	-
513000	Temporary Staff	40,732	-	-	-
522010	Seminar and Training	-	46	-	-
523010	Office Supplies	109	-	-	-
523020	Postage	10,568	-	-	-
523021	Postage Overnight	306	350	-	-
523040	Office Equipment Repair and Ma	25,786	112	-	-
523050	Printing and Information Svcs	199	-	-	-
523060	Software Maintenance and Licens	213	-	-	-
523100	Promotional Advertising	18,280	-	-	-
523120	Promotional Events	80,475	279	-	-
525090	Other Contract Services	71,584	(51,264)	-	-
<b>Total</b>		<b>576,553</b>	<b>(51,486)</b>	-	-

## **Distribution Services – Cost Center 090510**

Distribution Services manage postage, printing, and delivery of items for the agency, and delivering items to counties, community centers, schools, and bases. Also works to set up physical assets at stations, event locations.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Distribution Clerk	-	1.1	1.0	1.0
Distribution Coordinator	-	0.5	0.5	0.5
<b>Total</b>	<b>-</b>	<b>1.6</b>	<b>1.5</b>	<b>1.5</b>

### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY24	FY25	FY26	FY27
		Actual	Unaudited Actual	Budget	Budget
511110	Regular Wages	-	128,892	106,688	110,422
511199	Regular Wage Accrual	-	346	-	-
511210	Over Time Wages	-	-	1,530	1,530
512000	Fringe Benefits	-	88,201	68,089	71,942
512099	Fringe Benefits Accrual	-	236	-	-
521010	Dues and Subscriptions	-	-	540	540
522010	Seminar and Training	-	-	202	202
523010	Office Supplies	-	73	900	900
523020	Postage	-	13,532	29,814	30,708
523021	Postage Overnight	-	181	6,500	6,500
523040	Office Equipment Repair and Ma	-	34	14,069	14,069
523050	Printing and Information Svcs	-	-	6,300	6,300
523120	Promotional Events	-	-	5,000	5,000
525090	Other Contract Services	-	48,242	50,320	51,861
<b>Total</b>		<b>-</b>	<b>279,738</b>	<b>289,952</b>	<b>299,974</b>

## **Customer Information – Cost Center 090520**

Creates customer communications for service and fare changes, promotions, and events, and partners with Operations, Facilities, and Maintenance to ensure accurate rider information and signage.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Customer Experience Information Specialist	-	0.5	0.4	0.4
Customer Experience Specialist	-	0.3	0.4	0.4
<b>Total</b>	<b>-</b>	<b>0.8</b>	<b>0.8</b>	<b>0.8</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Customer Experience Information Specialist	-	-	0.1	0.1
Customer Experience Specialist	-	-	0.1	0.1
<b>Total</b>	-	-	<b>0.2</b>	<b>0.2</b>

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY24	FY25	FY26	FY27
		Actual	Unaudited Actual	Budget	Budget
511110	Regular Wages	-	74,169	57,734	59,755
511210	Over Time Wages	-	2,785	1,620	1,620
512000	Fringe Benefits	-	50,967	36,847	38,931
522010	Seminar and Training	-	-	3,037	3,037
523010	Office Supplies	-	85	-	-
523050	Printing and Information Svcs	-	5,498	36,225	38,025
523100	Promotional Advertising	-	19,370	75,000	75,000
523120	Promotional Events	-	-	20,000	20,000
525090	Other Contract Services	-	758	-	-
<b>Total</b>		-	<b>153,633</b>	<b>230,463</b>	<b>236,368</b>

### Customer Experience – Cost Center 090530

Drives improvements to customers' physical and digital experience for all agencies; including at stations/stops/websites/apps/wayfinding; supports service changes and community outreach events via ambassador volunteer programming.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Customer Experience Coordination	-	0.5	0.4	0.4
Customer Experience Supervisor	-	0.2	0.5	0.5
Director, Customer Experience	-	0.5	0.3	0.3
<b>Total</b>	-	<b>1.2</b>	<b>1.2</b>	<b>1.2</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Customer Experience Coordination	-	-	0.1	0.1
Customer Experience Supervisor	-	0.2	0.1	0.1
Director, Customer Experience	-	-	0.3	0.3
<b>Total</b>	-	<b>0.2</b>	<b>0.5</b>	<b>0.5</b>

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY24 Actual	FY25		FY27 Budget
			Unaudited Actual	FY26 Budget	
511110	Regular Wages	-	134,225	140,201	143,150
511199	Regular Wage Accrual	-	615	-	-
511210	Over Time Wages	-	-	1,260	1,260
512000	Fringe Benefits	-	91,850	89,478	93,263
512099	Fringe Benefits Accrual	-	421	-	-
522010	Seminar and Training	-	690	5,467	5,467
523015	Meals	-	22	3,159	3,159
523050	Printing and Information Svcs	-	274	2,835	2,835
523100	Promotional Advertising	-	1,452	23,500	23,500
523120	Promotional Events	-	504	70,600	70,600
525090	Other Contract Services	-	20,028	666,000	450,000
<b>Total</b>		-	<b>250,082</b>	<b>1,002,500</b>	<b>793,234</b>

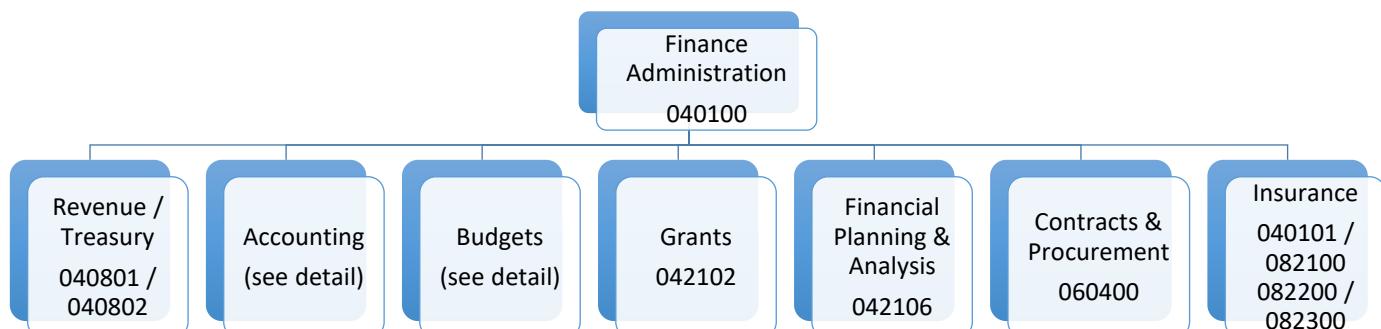
## Finance Division

The Finance Division is responsible for investment, cash and risk management, financial planning and analysis, capital and operating budgeting, financial accounting and reporting, payroll and vendor disbursements, and purchasing and contract administration for all four agencies.

### OVERALL FUNCTION:

- Treasury and Revenue Management oversee cash management, investments, debt services, and fare revenue strategies, including the management of fare media and analysis of transaction fees; also implements fare strategies to ensure effective financial management and operational funding.
- Financial Planning and Analysis performs forecasting and analysis supporting major executive decisions that drive strategic initiatives.
- Insurance manages insurance coverage needs, claims, reporting, and litigation.
- Budgets and Financial Analysis is responsible for leading and overseeing the development, implementation, and management of the annual capital and operating budgets. It consolidates, analyzes, and presents the annual capital and operating budgets to the Executive Team, the Finance Committee, the Citizens Advisory Committee (CAC) and the Board. Budgets support cost center and project managers in day-to-day budget issues and tracking of budgets.
- Accounting manages grants billing, general ledger, payroll, accounts payable, and contributes to the preparation of Board Monthly Financial Reports, Annual Comprehensive Financial Reports, Popular Financial Reports, National Transit Database, and State Controller's Reports. Also handles financial and non-financial audits to ensure accuracy and compliance with standards.
- Grants are responsible to identify and secure grant funding sources to support capital and operating programs.
- Contracts & Procurement obtain goods, services, materials, and equipment in a transparent manner. The department's mission is to provide professional procurement and contract management services using efficient and innovative processes that result in continuous improvement and customer satisfaction, while maintaining public trust.

Objective	Performance Measurement	FY24 Actual	FY25 Actual	FY26 Target	FY27 Target
<b>Provide more transparency of District's operations, financial information, and offering strategies for performance improvements</b>	Add Key Performance Indicators (KPIs) to Business Intelligence software to increase metrics available for reporting	10	10	n/a	n/a
	Improve procurement cycle time	Did not measure due to staff shortage	5% reduction	10% reduction	10% reduction
	Develop a Strategic Procurement Plan	n/a	n/a	Start	Finish
	Implement replacement eProcurement portal / replacing Bonfire	50%	100%	n/a	n/a
	Accurate, timely, and accessible reporting on actuals/forecast	75%	100%	n/a	n/a
<b>Modernize Financial Systems</b>	Selection and procurement of Enterprise Performance Management system	25%	75%	100%	n/a
<b>Modernize the Monthly Financial Reports</b>	Standardize and improve the monthly financial report	n/a	90%	100%	n/a
<b>Upgrade to the Peoplesoft System from v9.1 to v9.2</b>	Upgrade A/P, G/L, Payroll, and Financial Reporting modules	n/a	100%	n/a	n/a



## Finance Division

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Accountant I	-	1.3	2.2	2.4
Accountant II	9.1	7.0	6.3	6.3
Accountant III	3.0	3.4	2.9	3.1
Accounting Specialist	1.5	0.5	0.1	0.1
Administrative Analyst III	1.0	-	-	-
Administrative Support Specialist	1.0	2.7	2.0	2.0
Assistant Manager, Treasury Operations	1.0	1.0	0.5	0.5
Billing Manager	-	-	0.1	0.1
Budget Analyst II	-	0.5	0.4	0.4
Budget Analyst III	3.5	2.4	2.8	2.8
Business Intelligence Analyst III	0.5	-	-	-
Business to Business (B2B) Development Specialist	0.6	-	-	-
Cash Specialist	1.0	1.0	0.4	0.4
Chief Financial Officer	1.0	1.0	1.0	1.0
Claims Admin Assistant	0.6	0.6	0.4	0.4
Contract Administrator	1.9	2.9	3.1	3.3
Data Analyst III	0.4	0.4	0.6	0.6
Deputy Chief Financial Officer	1.0	1.0	1.0	1.0
Director, Accounting	1.0	1.0	1.0	1.0
Director, Budgets and Financial Analysis	0.8	0.8	1.0	1.0
Director, Contracts and Procurement	1.0	1.0	1.0	1.0
Director, Financial Planning and Analysis	1.0	-	-	-
Director, Grants and Fund Management	0.1	0.1	0.0	0.1
Director, Treasury	1.0	0.8	1.0	1.0
Fare Program Operations Specialist	-	0.2	0.3	0.3
Financial Analyst II	-	1.0	0.5	0.5
Financial Analyst III	1.0	0.2	1.6	1.8
Financial Reporting Accountant	1.0	1.0	1.0	1.0
Insurance and Claims Administrator	0.5	0.5	0.4	0.4
Management Analyst (Limited 2-Year Term)	-	1.0	-	-
Manager, Accounting	-	-	1.0	1.0
Manager, Budgets	0.9	0.9	1.2	1.2
Manager, Fare Program Operations	0.4	0.4	0.5	0.5
Manager, Financial Planning and Analysis	1.0	0.5	0.5	0.5
Manager, Financial Reporting	1.0	1.0	0.2	0.2
Manager, Grants and Fund Programming	0.1	0.0	0.1	0.1
Manager, Payroll	1.0	1.0	1.0	1.0
Manager, Procurement	2.0	2.0	1.2	1.2
Manager, Revenue Management	1.0	1.0	0.4	0.4
Manager, Treasury Debt & Investments	1.0	1.0	0.5	0.5
Principal Financial Analyst	-	-	0.4	0.5
Principal Grants Analyst	0.0	-	0.1	0.1
Procurement Administrator I	1.1	1.1	0.9	1.2
Procurement Administrator II	2.6	3.2	2.8	2.8

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Procurement Administrator III	2.9	3.5	2.9	2.9
Senior Financial Analyst	-	1.3	1.3	1.3
Senior Grants Analyst	-	0.1	0.1	0.1
Senior Payroll and Accounts Payable Specialist	1.0	1.0	-	-
Supervisor, Fare Programs Operations	0.3	0.3	0.3	0.3
Supervisor, Payroll	1.0	1.0	0.8	1.0
<b>Total</b>	<b>51.5</b>	<b>52.1</b>	<b>47.0</b>	<b>48.6</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Accountant II	1.3	1.3	1.2	1.2
Accountant III	0.6	0.8	0.4	0.4
Accounting Specialist	-	-	0.1	0.1
Administrative Analyst III	0.5	-	-	-
Billing Manager	-	0.2	0.1	0.1
Billing Supervisor	0.2	-	-	-
Budget Analyst II	-	0.3	-	-
Budget Analyst III	1.1	1.2	0.8	0.8
Contract Administrator	0.2	0.2	0.6	0.6
Director, Budgets and Financial Analysis	0.2	0.2	-	-
Director, Grants and Fund Management	0.4	0.4	0.6	0.9
Financial Reporting Accountant	-	-	0.1	0.1
Manager, Accounting	-	0.2	-	-
Manager, Budgets	1.1	1.1	0.2	0.2
Manager, Grants and Capital Accounting	0.3	-	-	-
Manager, Grants and Fund Programming	0.7	0.5	0.5	0.5
Principal Grants Analyst	0.5	0.2	0.2	0.2
Procurement Administrator I	0.3	0.3	0.2	0.3
Procurement Administrator II	1.6	1.4	2.2	2.2
Procurement Administrator III	0.5	0.9	1.0	1.0
Senior Grants Analyst	-	0.6	0.5	0.5
<b>Total</b>	<b>9.3</b>	<b>9.7</b>	<b>8.4</b>	<b>8.8</b>

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for the Finance Division.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
210500	Long Term Debt - Current Porti	11,825,000	12,390,000	12,480,000	13,010,000
511110	Regular Wages	5,657,395	6,300,754	5,723,350	6,053,226
511140	Regular Wages-Annuitant/Others	216,187	134,056	-	-
511199	Regular Wage Accrual	(204,625)	(517)	-	-
511210	Over Time Wages	13,448	30,328	15,000	15,000
511299	Overtime Wage Accrual	(220)	84	-	-
512000	Fringe Benefits	834,149	720,233	3,652,697	3,943,731
512099	Fringe Benefits Accrual	(118,441)	1,284	-	-
512210	Retiree Medical Cost-Funded	3,512,000	3,512,000	3,224,000	3,100,000
512220	Retiree Medical Cost-Unfunded	3,056,066	3,593,693	-	-
512240	CalPERS ER Funded Cost	5,118,669	5,705,555	7,015,480	7,682,880
513000	Temporary Staff	253,288	94,253	4,500	6,750
521010	Dues and Subscriptions	11,487	9,580	15,522	15,818
522010	Seminar and Training	48,081	53,187	84,532	84,532
522030	Business Travel	5,845	2,636	-	-
522040	Professional Development	-	11,810	-	-
523010	Office Supplies	20,742	18,067	14,787	15,646
523015	Meals	-	1,203	4,410	4,410
523020	Postage	73	-	-	-
523021	Postage Overnight	73	58	500	500
523030	Books and Reference Materials	207	626	7,445	7,625
523040	Office Equipment Repair and Ma	-	1,049	2,160	2,250
523049	Office and Computer Supplies	2,542	18,662	900	900
523060	Software Maintenance and Licens	284,211	109,540	69,000	72,000
523072	Tickets and Passes	14,322	58,111	61,250	61,250
523074	Business Forms	-	-	1,620	1,980
523090	Legal Advertising	-	-	1,000	1,000
525010	Legal Services	-	5,000	-	-
525021	Annual Audit Services	77,600	79,390	84,000	95,000
525050	Consultant-Offsite	100,341	37,494	291,500	300,600
525051	Consultant-Onsite	-	29,700	-	-
525090	Other Contract Services	288,088	133,203	224,129	224,129
525211	Rev Coll-TVM's/Parking Machine	690,355	722,183	729,705	758,893
525311	Clipper Operator Charges	483,684	358,066	457,000	493,560
527011	Premium - Physical Damage-MB	329,623	365,846	425,000	450,000
527012	Premium - Physical Damage-CUB	70,632	78,394	125,000	150,000
527013	Premium - Physical Damage-ADA	70,630	78,394	125,000	150,000
527031	Premium-PL & PD Insurance-MB	2,255,688	2,624,386	2,700,000	2,900,000
527032	Premium-PL & PD Insurance-CUB	1,503,786	1,749,417	1,800,000	1,900,000
527033	Premium-PL & PD Insurance-ADA	1,253,154	1,366,794	1,600,000	1,700,000
527041	Insurance Deductible-MB	-	-	50,000	50,000
527042	Insurance Deductible-CUB	-	-	50,000	50,000

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
527051	Insurance Adjustor Fee-MB	-	30,927	136,000	136,000
527052	Insurance Adjustor Fee-CUB	-	4,955	10,000	10,000
527053	Insurance Adjustor Fee-ADA	-	4,625	10,000	10,000
527054	Insurance Adjustor Fee-Gen.	166,088	108,188	-	-
527061	Insurance Claim-Legal Fees-MB	-	-	600,000	600,000
527071	Insurance Broker Fees-MB	25,775	11,365	120,000	120,000
527073	Insurance Broker Fees-ADA	-	91,056	-	-
527074	Insurance Broker Fees-Gen.	65,069	74,450	-	-
527081	Claims Expense-MB	1,529,012	2,189,207	4,025,000	4,025,000
527082	Claims Expense-CUB	5,082,280	2,358,817	-	-
527083	Claims Expense-ADA	56	(78,659)	-	-
527084	Claims Expense-Gen.	3,545,792	6,113,498	4,183,000	4,183,000
527091	Premium - Other Insurance-MB	540,311	654,006	768,896	1,012,452
530010	Interest Expense	7,317,898	8,207,122	6,115,250	12,997,500
530015	Bond Refunding Interest Amorti	700,058	254,305	-	-
530020	Sales Commission Expense	795	270	-	-
530040	Bank Fees	188,871	226,962	238,800	238,800
530041	Transaction Fees	34,538	55,916	50,500	55,500
530045	Fiscal Agent Fees	4,953	4,000	5,000	30,000
530046	Custody Fees	19,748	19,025	18,800	18,800
530047	Debt Fees	-	575,196	26,400	26,400
530048	Investment Fees	119,642	143,135	151,200	151,200
530090	Miscellaneous	39,204	101,172	15,650	15,650
530100	Sales Tax Alloc/Transf Out	-	913,254	1,355,788	-
530120	Inter-Agency Overhead Expenses	11,174,494	12,829,351	11,487,856	11,487,856
530124	AIA Expense Non-Labor	17,287,526	15,636,889	13,052,377	13,052,377
530129	Inter-Agency Overhead Exp Accr	(952,343)	(49,869)	-	-
530150	Fastrak Toll Tag Expense	12,000	-	-	-
590010	Office Furniture & Equipment	-	176	5,000	5,000
<b>Total</b>		<b>84,575,847</b>	<b>90,873,859</b>	<b>83,415,004</b>	<b>91,477,216</b>

## Finance Administration – Cost Center 040100

This cost center oversees the Finance, Budget, Treasury, Insurance, Contracts and Procurement and Financial Planning & Analysis.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Analyst III	1.0	-	-	-
Administrative Support Specialist	-	1.7	1.0	1.0
Chief Financial Officer	1.0	1.0	1.0	1.0
Data Analyst III	-	-	0.6	0.6
Deputy Chief Financial Officer	1.0	1.0	1.0	1.0
Fare Program Operations Specialist	-	-	0.3	0.3
Financial Analyst III	-	-	0.8	1.0
Management Analyst (Limited 2-Year Term)	-	1.0	-	-
Manager, Fare Program Operations	-	-	0.5	0.5
Supervisor, Fare Programs Operations	-	-	0.3	0.3
<b>Total</b>	<b>3.0</b>	<b>4.7</b>	<b>5.4</b>	<b>5.6</b>

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25		FY26 Budget	FY27 Budget
		FY24 Actual	Unaudited Actual		
511110	Regular Wages	344,984	486,755	743,975	785,346
511140	Regular Wages-Annuitant/Others	21,800	31,678	-	-
511199	Regular Wage Accrual	(39,451)	(73)	-	-
511210	Over Time Wages	-	1,636	-	-
511299	Overtime Wage Accrual	-	58	-	-
512000	Fringe Benefits	233,155	333,212	474,810	511,657
512099	Fringe Benefits Accrual	(22,995)	93	-	-
512210	Retiree Medical Cost-Funded	3,512,000	3,512,000	3,224,000	3,100,000
512240	CalPERS ER Funded Cost	5,118,669	5,705,555	7,015,480	7,682,880
513000	Temporary Staff	57,826	-	-	-
521010	Dues and Subscriptions	1,942	895	900	936
522010	Seminar and Training	6,439	7,115	13,972	13,972
522030	Business Travel	2,650	2,636	-	-
522040	Professional Development	-	11,810	-	-
523010	Office Supplies	7,202	3,186	1,800	1,872
523015	Meals	-	176	4,410	4,410
523020	Postage	8	-	-	-
523021	Postage Overnight	-	58	-	-
523030	Books and Reference Materials	207	122	2,250	2,250
523060	Software Maintenance and Licens	-	49,403	-	-
523072	Tickets and Passes	2,568	-	-	-
525010	Legal Services	-	5,000	-	-
525050	Consultant-Offsite	20,981	3,004	202,500	210,600
525051	Consultant-Onsite	-	29,700	-	-
525090	Other Contract Services	32,450	24,800	-	-

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
<b>Total</b>		<b>9,300,436</b>	<b>10,208,818</b>	<b>11,684,097</b>	<b>12,313,923</b>

### **Special Insurance Claims – Cost Center 040101**

This cost center is for year-end actuarial entries.

#### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
527084	Claims Expense-Gen.	3,545,792	4,913,581	4,183,000	4,183,000
<b>Total</b>		<b>3,545,792</b>	<b>4,913,581</b>	<b>4,183,000</b>	<b>4,183,000</b>

### **Financial Planning & Analysis – Cost Center 042106**

Provides financial planning and analysis for the District.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Budget Analyst III	1.0	0.4	-	-
Business Intelligence Analyst III	0.5	-	-	-
Business to Business (B2B) Development Specialist	0.6	-	-	-
Claims Admin Assistant	0.6	-	-	-
Data Analyst III	0.4	0.4	-	-
Director, Financial Planning and Analysis	1.0	-	-	-
Fare Program Operations Specialist	-	0.2	-	-
Financial Analyst III	1.0	0.2	0.8	0.8
Insurance and Claims Administrator	0.5	-	-	-
Manager, Fare Program Operations	0.4	0.4	-	-
Manager, Financial Planning and Analysis	1.0	0.5	0.5	0.5
Principal Financial Analyst	-	-	0.4	0.5
Senior Financial Analyst	-	0.3	0.7	0.7
Supervisor, Fare Programs Operations	0.3	0.3	-	-
<b>Total</b>	<b>7.3</b>	<b>2.7</b>	<b>2.4</b>	<b>2.5</b>

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	499,432	378,499	284,268	308,643
511199	Regular Wage Accrual	1,373	(805)	-	-
512000	Fringe Benefits	351,805	259,007	181,422	201,083
512099	Fringe Benefits Accrual	831	(443)	-	-
513000	Temporary Staff	5,863	4,674	-	-
522010	Seminar and Training	2,046	5,174	2,025	2,025
523020	Postage	65	-	-	-
523060	Software Maintenance and Licens	202,877	-	-	-
523072	Tickets and Passes	11,754	1,060	-	-
525050	Consultant-Offsite	11,522	32,903	-	-
<b>Total</b>		<b>1,087,568</b>	<b>680,069</b>	<b>467,715</b>	<b>511,751</b>

## Insurance General / Motor Bus – Cost Center 082100

This cost center covers all of the District's Motorbus insurance, claims, fees and expenses.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Claims Admin Assistant	-	0.6	0.4	0.4
Insurance and Claims Administrator	-	0.5	0.4	0.4
<b>Total</b>	<b>-</b>	<b>1.1</b>	<b>0.8</b>	<b>0.8</b>

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	-	126,716	79,309	82,085
511199	Regular Wage Accrual	-	340	-	-
512000	Fringe Benefits	-	86,712	50,616	53,479
512099	Fringe Benefits Accrual	-	233	-	-
523010	Office Supplies	-	160	-	-
527011	Premium - Physical Damage-MB	329,623	365,846	425,000	450,000
527031	Premium-PL & PD Insurance-MB	2,255,688	2,624,386	2,700,000	2,900,000
527041	Insurance Deductible-MB	-	-	50,000	50,000
527051	Insurance Adjustor Fee-MB	-	30,927	136,000	136,000
527054	Insurance Adjustor Fee-Gen.	166,088	108,188	-	-
527061	Insurance Claim-Legal Fees-MB	-	-	600,000	600,000
527071	Insurance Broker Fees-MB	25,775	11,365	120,000	120,000
527074	Insurance Broker Fees-Gen.	65,069	74,450	-	-
527081	Claims Expense-MB	1,529,012	2,189,207	4,025,000	4,025,000
527082	Claims Expense-CUB	(536,975)	(6,533)	-	-
527084	Claims Expense-Gen.	-	1,199,917	-	-

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
527091	Premium - Other Insurance-MB	540,311	654,006	768,896	1,012,452
<b>Total</b>		<b>4,374,591</b>	<b>7,465,919</b>	<b>8,954,821</b>	<b>9,429,016</b>

### **Insurance CUB – Cost Center 082200**

This cost center encompasses all of the District's Contracted Urban Bus insurance, claims, fees and expenses.

#### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
527012	Premium - Physical Damage-CUB	70,632	78,394	125,000	150,000
527032	Premium-PL & PD Insurance-CUB	1,503,786	1,749,417	1,800,000	1,900,000
527042	Insurance Deductible-CUB	-	-	50,000	50,000
527052	Insurance Adjustor Fee-CUB	-	4,955	10,000	10,000
527082	Claims Expense-CUB	5,623,227	2,365,350	-	-
<b>Total</b>		<b>7,197,645</b>	<b>4,198,116</b>	<b>1,985,000</b>	<b>2,110,000</b>

### **Insurance ADA – Cost Center 082300**

This cost center encompasses all of the District's ADA paratransit insurance, claims, fees and expenses.

#### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
527013	Premium - Physical Damage-ADA	70,630	78,394	125,000	150,000
527033	Premium-PL & PD Insurance-ADA	1,253,154	1,366,794	1,600,000	1,700,000
527053	Insurance Adjustor Fee-ADA	-	4,625	10,000	10,000
527073	Insurance Broker Fees-ADA	-	91,056	-	-
527082	Claims Expense-CUB	(3,972)	-	-	-
527083	Claims Expense-ADA	56	(78,659)	-	-
<b>Total</b>		<b>1,319,868</b>	<b>1,462,211</b>	<b>1,735,000</b>	<b>1,860,000</b>

## **Fares & Revenue Management – Cost Center 040801**

This Department manages costs related to fare revenue collection and other transaction fees to manage operation.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Accountant I	-	0.3	0.4	0.4
Accountant II	-	1.0	0.5	0.5
Accountant III	-	1.4	0.4	0.4
Accounting Specialist	-	0.5	-	-
Cash Specialist	-	1.0	0.4	0.4
Manager, Revenue Management	-	1.0	0.4	0.4
<b>Total</b>	<b>-</b>	<b>5.1</b>	<b>2.1</b>	<b>2.1</b>

### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY24	FY25		FY26	FY27
		Actual	Unaudited Actual	Budget	Budget	
511110	Regular Wages	-	541,293	203,289	210,403	
511199	Regular Wage Accrual	-	1,451	-	-	
511210	Over Time Wages	-	460	-	-	
512000	Fringe Benefits	-	370,442	129,741	137,079	
512099	Fringe Benefits Accrual	-	993	-	-	
522010	Seminar and Training	-	2,784	4,455	4,455	
523010	Office Supplies	-	-	450	450	
523030	Books and Reference Materials	-	-	1,125	1,125	
523060	Software Maintenance and Licens	-	4,160	69,000	72,000	
523072	Tickets and Passes	-	57,051	61,250	61,250	
525090	Other Contract Services	-	-	18,000	18,000	
525211	Rev Coll-TVM's/Parking Machine	-	722,183	729,705	758,893	
525311	Clipper Operator Charges	-	358,066	457,000	493,560	
530041	Transaction Fees	-	56,039	50,500	55,500	
530090	Miscellaneous	-	101,172	15,000	15,000	
<b>Total</b>		<b>-</b>	<b>2,216,095</b>	<b>1,739,515</b>	<b>1,827,715</b>	

## Debt, Investment & Cash Management – Cost Center 040802

Debt, Investment, and Cash Management is responsible for managing cash, investments, banking and debt services.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Accountant II	3.0	-	0.6	0.6
Accountant III	1.0	-	-	-
Accounting Specialist	0.5	-	-	-
Assistant Manager, Treasury Operations	1.0	1.0	0.5	0.5
Cash Specialist	1.0	-	-	-
Director, Treasury	1.0	0.8	1.0	1.0
Financial Analyst II	-	1.0	0.5	0.5
Manager, Revenue Management	1.0	-	-	-
Manager, Treasury Debt & Investments	1.0	1.0	0.5	0.5
Senior Financial Analyst	-	1.0	0.6	0.6
<b>Total</b>	<b>9.5</b>	<b>4.8</b>	<b>3.6</b>	<b>3.6</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Accountant II	0.5	-	-	-
Accountant III	0.3	-	-	-
Billing Supervisor	0.2	-	-	-
<b>Total</b>	<b>1.0</b>	<b>-</b>	<b>-</b>	<b>-</b>

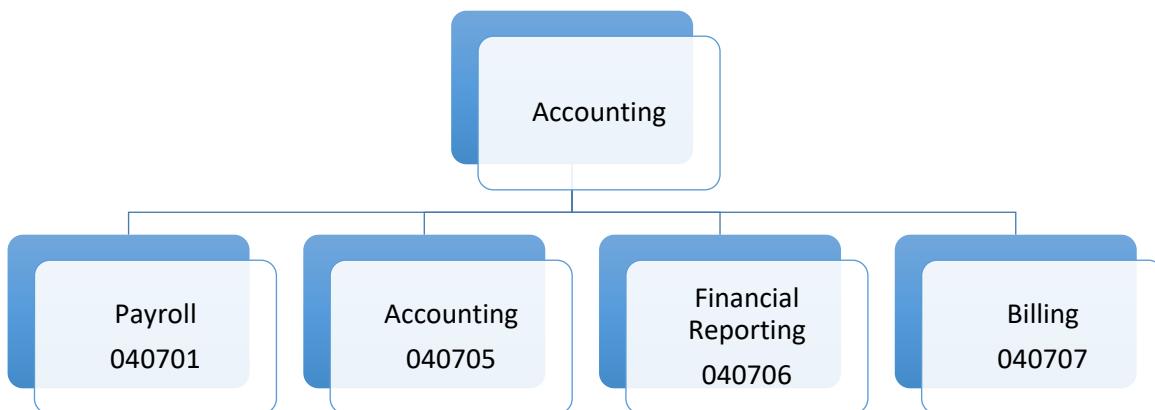
### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
210500	Long Term Debt - Current Porti	11,825,000	12,390,000	12,480,000	13,010,000
511110	Regular Wages	1,095,705	640,225	496,283	506,893
511140	Regular Wages-Annuitant/Others	91,786	-	-	-
511199	Regular Wage Accrual	(35,500)	(994)	-	-
511210	Over Time Wages	2,490	-	-	-
512000	Fringe Benefits	753,917	438,106	316,734	330,246
512099	Fringe Benefits Accrual	(20,593)	(503)	-	-
513000	Temporary Staff	129,510	-	-	-
521010	Dues and Subscriptions	2,103	549	450	450
522010	Seminar and Training	10,684	3,961	11,340	11,340
523010	Office Supplies	509	1,001	225	450
523021	Postage Overnight	73	-	-	-
523060	Software Maintenance and Licens	81,334	55,977	-	-
525050	Consultant-Offsite	2,538	(613)	15,000	15,000
525090	Other Contract Services	47,462	27,803	60,000	60,000
525211	Rev Coll-TVM's/Parking Machine	690,355	-	-	-
525311	Clipper Operator Charges	483,684	-	-	-
530010	Interest Expense	7,317,898	8,207,122	6,115,250	12,997,500
530015	Bond Refunding Interest Amorti	700,058	254,305	-	-

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
530020	Sales Commission Expense	795	270	-	-
530040	Bank Fees	188,871	226,962	238,800	238,800
530041	Transaction Fees	34,538	(123)	-	-
530045	Fiscal Agent Fees	4,953	4,000	5,000	30,000
530046	Custody Fees	19,748	19,025	18,800	18,800
530047	Debt Fees	-	575,196	26,400	26,400
530048	Investment Fees	119,642	143,135	151,200	151,200
530090	Miscellaneous	38,104	-	-	-
530100	Sales Tax Alloc/Transf Out	-	160,566	-	-
530150	Fastrak Toll Tag Expense	12,000	-	-	-
<b>Total</b>		<b>23,597,663</b>	<b>23,145,972</b>	<b>19,935,482</b>	<b>27,397,079</b>

## Accounting



### Payroll – Cost Center 040701

The Payroll Department produces the payroll for the District on a biweekly basis and administers all other Payroll-related responsibilities.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Accountant I	-	1.0	1.0	1.0
Accountant II	4.0	4.0	1.0	1.0
Accountant III	1.0	1.0	-	-
Accounting Specialist	1.0	-	-	-
Manager, Payroll	1.0	1.0	1.0	1.0
Senior Payroll and Accounts Payable Specialist	1.0	1.0	-	-
Supervisor, Payroll	1.0	1.0	0.8	1.0
<b>Total</b>	<b>9.0</b>	<b>9.0</b>	<b>3.8</b>	<b>4.0</b>

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY24	FY25	FY26	FY27
		Actual	Unaudited Actual	Budget	Budget
511110	Regular Wages	948,787	709,323	419,370	460,125
511140	Regular Wages-Annuitant/Others	-	35,169	-	-
511199	Regular Wage Accrual	(30,926)	(1,395)	-	-
511210	Over Time Wages	10,697	27,734	10,000	10,000
511299	Overtime Wage Accrual	(220)	27	-	-
512000	Fringe Benefits	652,246	487,511	267,644	299,773
512099	Fringe Benefits Accrual	(17,938)	(738)	-	-
513000	Temporary Staff	-	49,584	4,500	6,750
521010	Dues and Subscriptions	1,637	1,221	1,890	2,070
522010	Seminar and Training	3,108	1,967	4,860	4,860
523010	Office Supplies	5,091	7,658	7,312	7,874
523030	Books and Reference Materials	-	305	2,070	2,250
523040	Office Equipment Repair and Ma	-	1,049	2,160	2,250
523049	Office and Computer Supplies	-	18,662	-	-
523074	Business Forms	-	-	1,620	1,980
<b>Total</b>		<b>1,572,482</b>	<b>1,338,077</b>	<b>721,426</b>	<b>797,932</b>

## Accounting – Cost Center 040705

This cost center supports the District's financial integrity by maintaining accurate accounting records, managing general ledger activities, and ensuring compliance with internal controls. The team coordinates financial transactions, reconciliations, and month-end close processes that provide the foundation for the District's financial reporting and audits.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Accountant II	1.3	1.3	1.0	1.0
Accountant III	-	-	0.7	1.0
Director, Accounting	-	-	1.0	1.0
Financial Reporting Accountant	-	-	1.0	1.0
Manager, Accounting	-	-	1.0	1.0
<b>Total</b>	<b>1.3</b>	<b>1.3</b>	<b>4.6</b>	<b>4.9</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Accountant II	-	-	0.1	0.1
Accountant III	-	-	0.0	0.1
Financial Reporting Accountant	-	-	0.1	0.1
Manager, Accounting	-	0.2	-	-
Manager, Grants and Capital Accounting	0.3	-	-	-
<b>Total</b>	<b>0.3</b>	<b>0.2</b>	<b>0.1</b>	<b>0.2</b>

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25		FY26 Budget	FY27 Budget
		FY24 Actual	Unaudited Actual		
511110	Regular Wages	83,957	69,532	633,764	678,597
511140	Regular Wages-Annuitant/Others	24,327	541	-	-
511199	Regular Wage Accrual	(3,757)	1,574	-	-
512000	Fringe Benefits	58,316	47,580	404,472	442,111
512099	Fringe Benefits Accrual	(2,185)	1,077	-	-
522010	Seminar and Training	-	-	7,200	7,200
530100	Sales Tax Alloc/Transf Out	-	752,688	1,355,788	-
<b>Total</b>		<b>160,658</b>	<b>872,991</b>	<b>2,401,224</b>	<b>1,127,908</b>

## Financial Reporting – Cost Center 040706

This cost center produces the District's official financial reports, including the Board Monthly Financial Reports, Annual Comprehensive Financial Report (ACFR), Popular Annual Financial Report (PAFR), National Transit Database (NTD) submissions, and State Controller's Reports. It also manages both financial and non-financial audits and ensures compliance with applicable reporting standards and regulatory requirements.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Accountant II	0.8	0.7	0.2	0.2
Accountant III	1.0	1.0	0.8	0.8
Director, Accounting	1.0	1.0	-	-
Financial Reporting Accountant	1.0	1.0	-	-
Manager, Financial Reporting	1.0	1.0	0.2	0.2
<b>Total</b>	<b>4.8</b>	<b>4.6</b>	<b>1.2</b>	<b>1.2</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Accountant II	0.8	0.8	0.8	0.8
Accountant III	0.3	0.3	0.2	0.2
<b>Total</b>	<b>1.1</b>	<b>1.1</b>	<b>1.0</b>	<b>1.0</b>

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25		FY26 Budget	FY27 Budget
		FY24 Actual	Unaudited Actual		
511110	Regular Wages	514,352	656,142	141,788	146,751
511140	Regular Wages-Annuitant/Others	16,800	42,336	-	-
511199	Regular Wage Accrual	(22,028)	(1,567)	-	-
512000	Fringe Benefits	(2,706,264)	(3,144,695)	90,491	95,610
512099	Fringe Benefits Accrual	(12,965)	(688)	-	-
512220	Retiree Medical Cost-Unfunded	3,056,066	3,593,693	-	-
513000	Temporary Staff	29,949	-	-	-
521010	Dues and Subscriptions	400	420	920	1,000
522010	Seminar and Training	2,074	2,251	5,400	5,400
522030	Business Travel	1,023	-	-	-
523010	Office Supplies	-	1,256	-	-
523015	Meals	-	75	-	-
523030	Books and Reference Materials	-	199	800	800
525021	Annual Audit Services	77,600	79,390	84,000	95,000
525050	Consultant-Offsite	18,000	2,200	24,000	25,000
525090	Other Contract Services	72,000	75,601	76,000	76,000
<b>Total</b>		<b>1,047,008</b>	<b>1,306,612</b>	<b>423,399</b>	<b>445,561</b>

## Billing – Cost Center 040707

Manage grant billing/claims to federal, state, and regional agencies; manage single audit and financial reporting for grants and re-collectible projects; manage grant expenses and revenues in accordance with contract documents.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Accountant I	-	-	0.8	1.0
Accountant II	-	-	3.1	3.1
Accountant III	-	-	1.0	1.0
Accounting Specialist	-	-	0.1	0.1
Billing Manager	-	-	0.1	0.1
<b>Total</b>	-	-	<b>5.1</b>	<b>5.3</b>

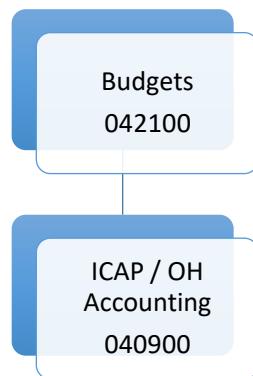
Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Accountant II	-	0.5	0.4	0.4
Accountant III	-	-	0.2	0.2
Accounting Specialist	-	-	0.1	0.1
Billing Manager	-	0.2	0.1	0.1
<b>Total</b>	-	<b>0.7</b>	<b>0.7</b>	<b>0.7</b>

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY24 Actual	FY25		FY27 Budget
			Unaudited Actual	FY26 Budget	
511110	Regular Wages	-	164,552	478,229	512,634
511199	Regular Wage Accrual	-	1,347	-	-
511210	Over Time Wages	-	414	-	-
512000	Fringe Benefits	-	112,635	305,210	333,985
512099	Fringe Benefits Accrual	-	921	-	-
<b>Total</b>		-	<b>279,869</b>	<b>783,439</b>	<b>846,619</b>

## Budgets and Financial Analysis



### Budgets and Financial Analysis – Cost Center 042100

The Budget Department is responsible for overseeing the development and recommendation of the annual operating and capital budgets to the Executive Team and Board of Directors. In addition, the Budget Department produces Budget Books based on the adopted budgets and the District cost allocation plan for the annual Indirect Cost Allocation Plan (ICAP) rates.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Budget Analyst II	-	0.5	0.4	0.4
Budget Analyst III	2.5	2.1	2.8	2.8
Director, Budgets and Financial Analysis	0.8	0.8	1.0	1.0
Manager, Budgets	0.9	0.9	1.2	1.2
<b>Total</b>	<b>4.2</b>	<b>4.2</b>	<b>5.3</b>	<b>5.3</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Budget Analyst II	-	0.3	-	-
Budget Analyst III	1.1	1.1	0.8	0.8
Director, Budgets and Financial Analysis	0.2	0.2	-	-
Manager, Budgets	1.1	1.1	0.2	0.2
<b>Total</b>	<b>2.3</b>	<b>2.6</b>	<b>1.0</b>	<b>1.0</b>

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	513,902	648,186	720,407	743,172
511140	Regular Wages-Annuitant/Others	-	4,857	-	-
511199	Regular Wage Accrual	(16,892)	191	-	-
511210	Over Time Wages	159	-	-	-
512000	Fringe Benefits	356,350	443,553	459,769	484,184
512099	Fringe Benefits Accrual	(9,784)	261	-	-
513000	Temporary Staff	30,141	39,995	-	-
521010	Dues and Subscriptions	725	715	1,282	1,282
522010	Seminar and Training	6,829	4,582	8,100	8,100
523010	Office Supplies	-	394	-	-
523049	Office and Computer Supplies	1,923	-	900	900
525050	Consultant-Offsite	47,300	-	50,000	50,000
<b>Total</b>		<b>930,653</b>	<b>1,142,734</b>	<b>1,240,458</b>	<b>1,287,638</b>

### ICAP / Overhead Accounting – Cost Center 040900

District share of the managing agency overhead or AIA (Administration Indirect Agency). There are no FTEs for this cost center.

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
530120	Inter-Agency Overhead Expenses	11,174,494	12,829,351	11,487,856	11,487,856
530124	AIA Expense Non-Labor	17,287,526	15,636,889	13,052,377	13,052,377
530129	Inter-Agency Overhead Exp Accr	(952,343)	(49,869)	-	-
<b>Total</b>		<b>27,509,677</b>	<b>28,416,371</b>	<b>24,540,233</b>	<b>24,540,233</b>

### Grants – Cost Center 042102

The Grants department is responsible for securing and managing grant funds to support the District's and JPB's operating and capital budgets.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Accountant III	-	0.0	-	-
Administrative Analyst III	0.0	-	-	-
Director, Grants and Fund Management	0.1	0.1	0.0	0.1
Manager, Grants and Fund Programming	0.1	0.0	0.1	0.1
Principal Grants Analyst	0.0	-	0.1	0.1
Senior Grants Analyst	-	0.1	0.1	0.1
<b>Total</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Accountant III	-	0.5	-	-
Administrative Analyst III	0.5	-	-	-
Budget Analyst III	-	0.1	-	-
Director, Grants and Fund Management	0.4	0.4	0.6	0.9
Manager, Grants and Fund Programming	0.7	0.5	0.5	0.5
Principal Grants Analyst	0.5	0.2	0.2	0.2
Senior Grants Analyst	-	0.6	0.5	0.5
<b>Total</b>	<b>2.0</b>	<b>2.3</b>	<b>1.7</b>	<b>1.9</b>

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	33,855	47,078	26,391	29,687
511140	Regular Wages-Annuitant/Others	6,431	-	-	-
511199	Regular Wage Accrual	31	119	-	-
512000	Fringe Benefits	23,165	32,216	16,845	19,344
512099	Fringe Benefits Accrual	19	84	-	-
522010	Seminar and Training	-	1,000	900	900
522030	Business Travel	856	-	-	-
<b>Total</b>		<b>64,358</b>	<b>80,496</b>	<b>44,136</b>	<b>49,931</b>

### Contracts and Procurement – Cost Center 060400

This cost center procures goods, services, materials and equipment in a transparent manner for the District, JPB and TA. The department's mission is to provide professional, value-added procurement and contract management services using efficient, effective and innovative processes that result in continuous improvement and customer satisfaction, while maintaining public trust.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Administrative Support Specialist	1.0	1.0	1.0	1.0
Contract Administrator	1.9	2.9	3.1	3.3
Director, Contracts and Procurement	1.0	1.0	1.0	1.0
Manager, Procurement	2.0	2.0	1.2	1.2
Procurement Administrator I	1.1	1.1	0.9	1.2
Procurement Administrator II	2.6	3.2	2.8	2.8
Procurement Administrator III	2.9	3.5	2.9	2.9
<b>Total</b>	<b>12.4</b>	<b>14.5</b>	<b>12.8</b>	<b>13.3</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Contract Administrator	0.2	0.2	0.6	0.6
Procurement Administrator I	0.3	0.3	0.2	0.3
Procurement Administrator II	1.6	1.4	2.2	2.2
Procurement Administrator III	0.5	0.9	1.0	1.0
<b>Total</b>	<b>2.6</b>	<b>2.8</b>	<b>3.9</b>	<b>4.0</b>

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25		FY26		FY27	
		FY24 Actual	Unaudited Actual	Budget	Budget	Budget	Budget
511110	Regular Wages	1,622,423	1,832,451	1,496,277	1,588,890		
511140	Regular Wages-Annuitant/Others	55,043	19,476	-	-		
511199	Regular Wage Accrual	(57,476)	(705)	-	-		
511210	Over Time Wages	102	84	5,000	5,000		
512000	Fringe Benefits	1,111,458	1,253,953	954,943	1,035,180		
512099	Fringe Benefits Accrual	(32,831)	(6)	-	-		
521010	Dues and Subscriptions	4,680	5,780	10,080	10,080		
522010	Seminar and Training	16,901	24,353	26,280	26,280		
522030	Business Travel	1,315	-	-	-		
523010	Office Supplies	7,939	4,413	5,000	5,000		
523015	Meals	-	952	-	-		
523021	Postage Overnight	-	-	500	500		
523030	Books and Reference Materials	-	-	1,200	1,200		
523049	Office and Computer Supplies	619	-	-	-		
523090	Legal Advertising	-	-	1,000	1,000		
525090	Other Contract Services	136,176	5,000	70,129	70,129		
530090	Miscellaneous	1,100	-	650	650		
590010	Office Furniture & Equipment	-	176	5,000	5,000		
<b>Total</b>		<b>2,867,447</b>	<b>3,145,928</b>	<b>2,576,059</b>	<b>2,748,909</b>		

## Planning and Development Division

The Planning Division is responsible for short-range and long-range planning, grant development, real estate and facilities management, service delivery studies and planning, and administration of voter-approved sales tax expenditure plan for all four agencies.

### OVERALL FUNCTION:

- Manage short-range and long-range planning efforts, including the preparation of strategic plans for district-wide initiatives, service delivery studies and planning, and data analysis.
- Provide support for projects, including environmental and right-of-way reviews and permits.
- Manage environmental compliance required by the California Environmental Quality Act (CEQA) and assist in environmental planning to support organizational initiatives.
- Property management and development, including acquisition of property and right of way to support capital projects delivery.

Objective	Performance Measurement	FY24 Actual	FY25 Actual	FY26 Target	FY27 Target
<b>Complete District plans and implement Reimagine SamTrans</b>	Implement Reimagine SamTrans recommendations in phases as workforce levels allow	75%	100%	n/a	n/a
	Complete the Bus Stop Improvement Plan	80%	100%	n/a	n/a
	Complete the Strategic Plan	75%	100%	n/a	n/a
<b>Moving Headquarters</b>	Successfully moving on budget and on schedule	n/a	n/a	95%	100%
<b>Efficient Utilization of District properties and facilities</b>	Complete District plan for future facility needs	n/a	n/a	75%	100%
<b>Advancing and Tracking Implementation of Strategic Plan</b>	Establish KPIs and report progress annually	n/a	n/a	50%	100%



## Planning Division

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Chief Officer, Planning, Grants, and Transportation Authority	0.9	-	-	-
Contract Administrator	0.3	0.3	0.3	0.3
Deputy Director, Real Estate Management and Development	0.3	0.3	0.3	0.3
Director, Planning	0.9	0.9	0.9	0.9
Director, Real Estate and Development	0.2	0.2	0.2	0.2
Executive Assistant II	0.4	0.4	0.3	0.3
Executive Officer, Planning & Development	-	0.9	0.9	0.9
Manager, Environmental Compliance	0.4	0.4	0.7	0.7
Manager, Major Corridors Program	0.3	0.5	0.7	0.7
Manager, Operations Planning, Bus	1.0	1.0	1.0	1.0
Manager, Real Estate Management & Capital Support	0.3	0.2	-	-
Manager, Strategic Development	1.0	-	-	-
Manager, Strategic Planning	-	1.0	0.9	0.9
Manager, Transit Oriented Development	0.8	0.6	0.8	0.8
Planning Administrator	5.5	5.2	4.8	4.8
Planning Analyst II	2.7	3.7	3.8	4.0
Planning Analyst III	1.9	1.9	1.8	1.8
Real Estate Administrator	0.6	0.6	0.6	0.6
Real Estate Technician	-	0.3	0.5	0.5
Scheduling Specialist	1.0	1.0	1.0	1.0
Surveyor	0.1	0.1	0.1	0.1
<b>Total</b>	<b>18.5</b>	<b>19.5</b>	<b>19.4</b>	<b>19.6</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Chief Officer, Planning, Grants, and Transportation Authority	0.1	-	-	-
Deputy Director, Real Estate Management and Development	-	-	0.1	0.1
Director, Planning	0.1	0.1	0.1	0.1

Director, Real Estate and Development	0.1	0.1	0.1	0.1
Executive Assistant II	0.2	0.2	-	-
Executive Officer, Planning & Development	-	0.1	0.1	0.1
Manager, Environmental Compliance	0.1	0.1	-	-
Manager, Major Corridors Program	0.3	0.5	0.3	0.3
Manager, Strategic Planning	-	-	0.1	0.1
Manager, Transit Oriented Development	0.2	0.2	0.2	0.2
Planning Administrator	0.6	0.7	0.6	0.6
Planning Analyst III	0.1	0.1	0.2	0.2
Surveyor	0.1	0.1	0.1	0.1
<b>Total</b>	<b>1.6</b>	<b>1.9</b>	<b>1.8</b>	<b>1.8</b>

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for the Planning and Development Division.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	1,937,152	2,301,829	2,385,440	2,485,385
511140	Regular Wages-Annuitant/Others	13,502	56,390	-	-
511199	Regular Wage Accrual	(52,403)	(1,482)	-	-
511299	Overtime Wage Accrual	178	(178)	-	-
512000	Fringe Benefits	1,321,372	1,575,142	1,522,406	1,619,247
512099	Fringe Benefits Accrual	(30,064)	(454)	-	-
521010	Dues and Subscriptions	5,222	5,922	29,020	29,133
521060	Employee Safety and Health Pro	2,133	11,372	-	-
522010	Seminar and Training	20,172	18,006	61,479	56,619
522030	Business Travel	9,324	3,011	-	-
522040	Professional Development	87	91	-	-
523010	Office Supplies	2,843	2,125	6,719	6,912
523015	Meals	-	3,166	8,730	8,730
523030	Books and Reference Materials	-	-	221	221
523050	Printing and Information Svcs	-	-	4,924	2,854
523100	Promotional Advertising	12,244	-	9,000	9,000
523120	Promotional Events	1,500	-	13,500	13,500
525050	Consultant-Offsite	1,026,833	1,410,587	4,202,800	2,934,500
525090	Other Contract Services	1,116	-	-	-
526040	Rent Expense	-	186,764	3,384,652	3,949,652
530090	Miscellaneous	3,558	1,565	10,000	10,000
530110	Property Taxes	362	757	1,000	1,000
530120	Inter-Agency Overhead Expenses	244	-	-	-
<b>Total</b>		<b>4,275,373</b>	<b>5,574,613</b>	<b>11,639,891</b>	<b>11,126,752</b>

## Planning and Development Administration – Cost Center 032010

This cost center manages support for all planning activities, responsibilities and functions.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Chief Officer, Planning, Grants, and Transportation Authority	0.9	-	-	-
Contract Administrator	0.3	0.3	0.3	0.3
Executive Assistant II	0.4	0.4	0.3	0.3
Executive Officer, Planning & Development	-	0.9	0.9	0.9
<b>Total</b>	<b>1.6</b>	<b>1.6</b>	<b>1.4</b>	<b>1.4</b>

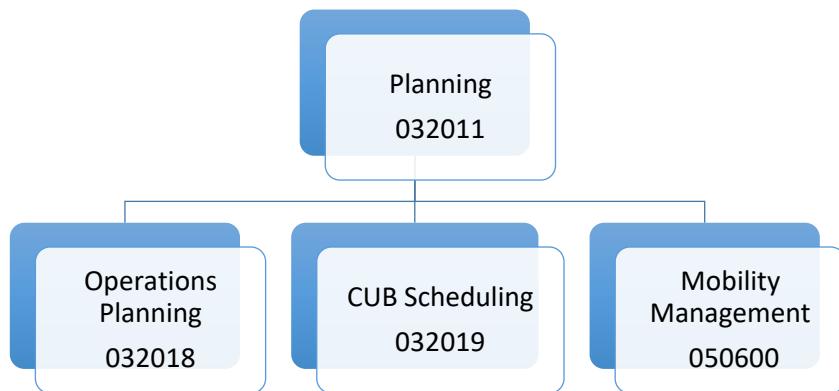
Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Chief Officer, Planning, Grants, and Transportation Authority	0.1	-	-	-
Executive Assistant II	0.2	0.2	-	-
Executive Officer, Planning & Development	-	0.1	0.1	0.1
<b>Total</b>	<b>0.3</b>	<b>0.3</b>	<b>0.1</b>	<b>0.1</b>

### Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	286,113	310,257	250,249	259,008
511199	Regular Wage Accrual	(9,796)	75	-	-
512000	Fringe Benefits	196,220	212,309	159,710	168,745
512099	Fringe Benefits Accrual	(5,677)	118	-	-
521010	Dues and Subscriptions	1,353	932	14,490	14,490
522010	Seminar and Training	3,145	4,490	61,479	56,619
522030	Business Travel	3,193	1,739	-	-
522040	Professional Development	87	91	-	-
523010	Office Supplies	2,439	592	810	810
523015	Meals	-	-	8,730	8,730
523030	Books and Reference Materials	-	-	90	90
523050	Printing and Information Svcs	-	-	270	270
525050	Consultant-Offsite	24,596	48,125	100,000	100,000
526040	Rent Expense	-	186,764	-	-
530090	Miscellaneous	-	1,537	-	-
<b>Total</b>		<b>501,672</b>	<b>767,028</b>	<b>595,828</b>	<b>608,762</b>

## Planning



### Planning – Cost Center 032011

This cost center is responsible for short and long-term planning, analysis and administration, including management of the COA named ***Reimagine SamTrans***.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Director, Planning	0.9	0.9	0.9	0.9
Manager, Environmental Compliance	0.4	0.4	0.7	0.7
Manager, Major Corridors Program	0.3	0.5	0.7	0.7
Manager, Strategic Development	1.0	-	-	-
Manager, Strategic Planning	-	1.0	0.9	0.9
Planning Administrator	3.0	3.2	2.8	2.8
Planning Analyst II	0.9	0.9	1.0	1.0
Planning Analyst III	0.9	0.9	0.8	0.8
<b>Total</b>	<b>7.3</b>	<b>7.7</b>	<b>7.8</b>	<b>7.8</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Director, Planning	0.1	0.1	0.1	0.1
Manager, Environmental Compliance	0.1	0.1	-	-
Manager, Major Corridors Program	0.3	0.5	0.3	0.3
Manager, Strategic Planning	-	-	0.1	0.1
Planning Administrator	0.6	0.7	0.6	0.6
Planning Analyst III	0.1	0.1	0.2	0.2
<b>Total</b>	<b>1.0</b>	<b>1.4</b>	<b>1.3</b>	<b>1.3</b>

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY24	FY25	FY26	FY27
		Actual	Unaudited Actual	Budget	Budget
511110	Regular Wages	802,006	1,010,249	1,006,286	1,038,010
511140	Regular Wages-Annuitant/Others	-	11,975	-	-
511199	Regular Wage Accrual	(19,335)	(1,698)	-	-
511299	Overtime Wage Accrual	178	(178)	-	-
512000	Fringe Benefits	546,921	691,314	642,217	676,270
512099	Fringe Benefits Accrual	(11,132)	(849)	-	-
521010	Dues and Subscriptions	1,102	1,517	9,000	9,000
522010	Seminar and Training	14,787	10,881	-	-
522030	Business Travel	1,703	36	-	-
523015	Meals	-	969	-	-
523100	Promotional Advertising	7,735	-	-	-
523120	Promotional Events	1,500	-	13,500	13,500
525050	Consultant-Offsite	887,082	1,068,430	3,617,800	2,442,500
530090	Miscellaneous	2,679	28	-	-
530120	Inter-Agency Overhead Expenses	244	-	-	-
<b>Total</b>		<b>2,235,470</b>	<b>2,792,674</b>	<b>5,288,803</b>	<b>4,179,280</b>

## Operations Planning – Cost Center 032018

This cost center is responsible for the implementation and maintenance of current services and services to be implemented in the near future. Areas of responsibility for the cost center include route development and timing, bus stop location, scheduling work for operators, and determining and reporting key performance indicators for the SamTrans' service.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Manager, Operations Planning, Bus	0.9	0.9	0.9	0.9
Planning Administrator	2.3	1.8	1.8	1.8
Planning Analyst II	1.7	2.6	2.6	2.8
Planning Analyst III	0.9	0.9	0.9	0.9
Scheduling Specialist	0.9	0.9	0.9	0.9
<b>Total</b>	<b>6.6</b>	<b>7.1</b>	<b>7.1</b>	<b>7.3</b>

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	582,386	650,573	724,442	768,974
511140	Regular Wages-Annuitant/Others	-	28,804	-	-
511199	Regular Wage Accrual	(16,212)	(153)	-	-
512000	Fringe Benefits	396,152	445,187	462,344	500,991
512099	Fringe Benefits Accrual	(9,386)	16	-	-
521010	Dues and Subscriptions	2,043	1,367	2,808	2,921
521060	Employee Safety and Health Pro	2,133	11,372	-	-
522010	Seminar and Training	1,560	-	-	-
522030	Business Travel	4,428	1,236	-	-
523010	Office Supplies	176	428	4,820	5,013
523015	Meals	-	2,197	-	-
523050	Printing and Information Svcs	-	-	4,500	2,430
523100	Promotional Advertising	4,509	-	9,000	9,000
525050	Consultant-Offsite	108,755	128,866	275,000	182,000
<b>Total</b>		<b>1,076,542</b>	<b>1,269,893</b>	<b>1,482,914</b>	<b>1,471,328</b>

## CUB Scheduling – Cost Center 032019

This cost center is responsible for the implementation and maintenance of current services and services to be implemented in the near future. Areas of responsibility for the cost center include route development and timing, bus stop location, scheduling work for operators, and determining and reporting key performance indicators for the CUB's service.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Manager, Operations Planning, Bus	0.1	0.1	0.1	0.1
Planning Administrator	0.3	0.2	0.2	0.2
Planning Analyst II	0.1	0.2	0.2	0.2
Planning Analyst III	0.1	0.1	0.1	0.1
Scheduling Specialist	0.1	0.1	0.1	0.1
<b>Total</b>	<b>0.7</b>	<b>0.7</b>	<b>0.7</b>	<b>0.7</b>

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25			
		FY24 Actual	Unaudited Actual	FY26 Budget	FY27 Budget
511110	Regular Wages	16,741	63,560	71,387	76,016
511140	Regular Wages-Annuitant/Others	-	2,730	-	-
511199	Regular Wage Accrual	132	13	-	-
512000	Fringe Benefits	10,588	43,495	45,563	49,528
512099	Fringe Benefits Accrual	80	19	-	-
<b>Total</b>		<b>27,542</b>	<b>109,817</b>	<b>116,950</b>	<b>125,544</b>

## **Mobility Management – Cost Center 050600**

This cost center is responsible for managing and coordinating all grants promoting Senior mobility.

### **Budget Summary**

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25		FY26 Budget	FY27 Budget
		FY24 Actual	Unaudited Actual		
525050	Consultant-Offsite	-	-	30,000	30,000
530090	Miscellaneous	879	-	10,000	10,000
<b>Total</b>		<b>879</b>	-	<b>40,000</b>	<b>40,000</b>

## **Real Estate and Development – Cost Center 032012**

This cost center supports the real estate services including property acquisition, disposition, leasing, and development. It provides strategic guidance and technical support for project-related real estate needs, ensures regulatory compliance, and facilitates coordination with partner agencies on right-of-way and transit-oriented development opportunities.

Position Title – Operating FTEs	FY24	FY25	FY26	FY27
Deputy Director, Real Estate Management and Development	0.3	0.3	0.3	0.3
Director, Real Estate and Development	0.2	0.2	0.2	0.2
Manager, Real Estate Management & Capital Support	0.3	0.2	-	-
Manager, Transit Oriented Development	0.8	0.6	0.8	0.8
Real Estate Administrator	0.6	0.6	0.6	0.6
Real Estate Technician	-	0.3	0.5	0.5
Surveyor	0.1	0.1	0.1	0.1
<b>Total</b>	<b>2.3</b>	<b>2.4</b>	<b>2.5</b>	<b>2.5</b>

Position Title – Capital FTEs	FY24	FY25	FY26	FY27
Deputy Director, Real Estate Management and Development	-	-	0.1	0.1
Director, Real Estate and Development	0.1	0.1	0.1	0.1
Manager, Transit Oriented Development	0.2	0.2	0.2	0.2
Surveyor	0.1	0.1	0.1	0.1
<b>Total</b>	<b>0.4</b>	<b>0.3</b>	<b>0.4</b>	<b>0.4</b>

## Budget Summary

The table below shows FY24/25 actuals and FY26/27 adopted budgets for this cost center.

Account	Account Description	FY25		FY26 Budget	FY27 Budget
		FY24 Actual	Unaudited Actual		
511110	Regular Wages	249,905	267,189	333,076	343,377
511140	Regular Wages-Annuitant/Others	13,502	12,881	-	-
511199	Regular Wage Accrual	(7,192)	281	-	-
512000	Fringe Benefits	171,490	182,837	212,572	223,713
512099	Fringe Benefits Accrual	(3,949)	243	-	-
521010	Dues and Subscriptions	724	2,106	2,722	2,722
522010	Seminar and Training	680	2,634	-	-
523010	Office Supplies	228	1,105	1,089	1,089
523030	Books and Reference Materials	-	-	131	131
523050	Printing and Information Svcs	-	-	154	154
525050	Consultant-Offsite	6,400	165,167	180,000	180,000
525090	Other Contract Services	1,116	-	-	-
526040	Rent Expense	-	-	3,384,652	3,949,652
530110	Property Taxes	362	757	1,000	1,000
<b>Total</b>		<b>433,267</b>	<b>635,200</b>	<b>4,115,396</b>	<b>4,701,838</b>

FY26 and FY27 budgets included rent payments for the new Gateway Millbrae Headquarters before building acquisition.

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## **SECTION 6 – FY26 and FY27 CAPITAL BUDGETS**

### **Budget Planning and Development Process**

FY26 and FY27 mark the first years in which the District's Capital Budget is directly derived from the newly developed CIP. The 10-year CIP is a long-range planning document that guides the District's capital investments through 2035. It supports projects that maintain a state of good repair, fulfill regulatory mandates, advance Board priorities, and align with the District's strategic plan, *Moving San Mateo County* (adopted November 2024). The CIP also provides a roadmap for future capital budget decisions funded through Measure W revenues and local, state, and federal sources. Before inclusion in the capital budget, each project is evaluated, scored and ranked according to the goals and objectives set forth in the CIP.

It is the District's policy to pursue the maximum level of external funds before drawing on internal resources. The District receives grants from federal, state, and local transportation agencies for the acquisition of buses, equipment, and facility improvements. Capital contributions are recorded as revenues and the costs of related assets are capitalized. Depreciation of these assets is recorded as part of the depreciation expense in the Statement of Revenues, Expenses and Changes in Net Position.

Once the Capital Budget has been thoroughly reviewed and approved by the General Manager/CEO, it is formally presented to the Board of Directors for adoption prior to the end of the preceding fiscal year. The FY26 and FY27 Capital Budgets were presented to the Board and adopted on June 4, 2025.

#### **CIP Update Process**

Staff will update the CIP every two years, aligned with the biennial budget cycle. Each update cycle will add new projects and re-rank existing ones based on evolving needs and agency priorities. Fiscal constraints and funding assumptions will also be re-evaluated to keep the CIP a flexible, strategic tool that responds to changing conditions.

#### ***Capital Budget Amendment Process***

The budget may be amended during the fiscal year following formal adoption. Procedures for amendments mirror the budget development process. That is, requested amendments must be submitted to the Board of Directors along with appropriate documentation outlining the justification for the request.

## Capital Budget Preparation Calendar

In previous budget cycles, the District followed a standalone capital-budget preparation process (outlined below) to solicit, review, and prioritize projects.

However, beginning with the FY26/27 Biennial Budget, this process has been superseded by the CIP framework. Under the new approach, all projects included in the capital budget are derived directly from the CIP, which already incorporates the project development, prioritization, and ranking steps shown below.

The traditional capital budget calendar is retained here for reference but is not applicable for this biennial cycle.

Capital Budget Cycle		
Phase I	Nov	Call for Capital Budget issued to project managers (PMs)
Phase II	Nov – Jan	PMs prepare and submit project profile sheet detailing scope, justifications, special circumstances, and cost estimates
Phase III	Jan – Apr	Division Directors review and validate project requests
Phase IV	Apr – May	Executive Team reviews preliminary capital submission alignment with agency goals and priorities
Phase V	May	Preliminary Capital Budget presented to the Board for review
Phase VI	June	Proposed Capital Budget presented to the Board for adoption
New FY	July 1st	The adopted capital budget becomes effective and is communicated to PMs
		Budget amendments to the adopted operating budget will be presented to the Board's review and approval as needed

## Capital Budget Highlights Overview

The total adopted budgets for the District's Capital Projects are \$4.7M for FY26 and \$5.7M for FY27, developed from the prioritized list of projects identified in the draft CIP.

Capital Categories	FY26	FY27
	Adopted Budget	Adopted Budget
Revenue Vehicle Support	\$0.6	\$0.9
Non-Revenue Vehicle Support	1.2	0.7
Facilities / Construction	1.5	3.3
Safety and Security	0.6	-
Planning / Development	0.8	0.8
<b>Total</b>	<b>\$4.7</b>	<b>\$5.7</b>

The FY26 and FY27 Adopted Capital Budget funding sources are listed below. FY26 and FY27 represent the first years in which the capital budgets do not include any allocation from FY26 or FY7 operating funds. Instead, capital investments will rely solely on external funding sources and use existing unallocated funds and prior years' surplus fund balances.

<b>Capital Sources of Funds</b>	<b>FY26 Adopted Budget</b>	<b>FY27 Adopted Budget</b>
STA – State of Good Repair	\$ -	\$1.1
District Sales Tax (Prior Years' Surpluses)	\$1.3	1.6
Measure W Sales Tax (Prior Years' Unallocated)	3.4	3.0
<b>Total</b>	<b>\$4.7</b>	<b>\$5.7</b>

The two-year capital budget is structured in two phases to align with the concurrent development of the budget and CIP. Phase I, reflected in the Adopted Budgets, focuses on core District priorities, maintaining District assets in a state of good repair, enhancing safety and security, and addressing critical facility improvements. Phase II, to be presented in the second half of the fiscal year, will incorporate major investments in accordance with the Board approved CIP.

This two-step process ensures the capital budget reflects the most current CIP priorities and funding allocations. As the CIP process matures and better synchronizes with future biennial budget cycles, this phased approach is not expected to be necessary.

#### ***Capital Project Definition***

A capital project involves the construction and/or procurement of transit assets, such as facilities, transit centers, or transit vehicles. Capital projects are typically over \$5,000 in cost and have a useful life longer than a year.

#### ***Capital Recurring vs Non-Recurring***

Most of the District's capital projects are non-recurring expenditure. The recurring capital expenditures are typically the following:

- Facilities Smaller Projects - Projects to maintain continuity of services
- Capital Project Development – Capital projects supporting programming process, grant development, and development of capital program management systems
- Capital Program Management - Capitalized funds for programs and project controls support, including monitoring project performance, delivery

## Descriptions of Appropriated Capital Projects

Following development of the CIP, the District translated the long-term priorities into the FY26 and FY27 Adopted Capital Budget. This section provides a detailed breakdown of the capital projects approved for implementation in the upcoming fiscal year, including project descriptions. These investments represent the first phase of projects identified under the CIP and reflect the District's continued commitment to maintaining a safe, reliable, and sustainable transit system.

The Adopted Budgets for Capital Projects are \$4.7M in FY26 and \$5.7M in FY27, developed from the prioritized list of projects identified in the draft Capital Improvement Plan (CIP).

### **REVENUE VEHICLE REPLACEMENT / SUPPORT: \$606,520 (FY26) & \$864,846 (FY27)**

#### Major Bus Components

This project consists of purchases of new and rebuilt parts. Major Bus Components include parts that have a unit price of \$5,000 or more that are not included in the operating budget.

<b>Project Title</b>	<b>FY26</b>		<b>FY27</b>	
	<b>Item #</b>	<b>Adopted Budget</b>	<b>Item #</b>	<b>Adopted Budget</b>
Major Bus Components	1.1	606,520	1.1	864,846

### **NON-REVENUE VEHICLE REPLACEMENT / SUPPORT: \$1,238,585 (FY26) & \$726,305 (FY27)**

#### Maintenance Equipment

This project is to procure emergency dirt bikes, electric carts, medium duty floor jacks, electric pallet jacks, Electric Vehicle (EV) tool storage, advance diagnostic reader, generators and hot pressure washer skid for maintenance shop equipment that have exceeded useful life or are needed to support maintenance of new buses and equipment.

<b>Project Title</b>	<b>FY26</b>		<b>FY27</b>	
	<b>Item #</b>	<b>Adopted Budget</b>	<b>Item #</b>	<b>Adopted Budget</b>
Maintenance Equipment	2.2	759,353	2.2	194,256

#### Replacement Non-Revenue Service Support Vehicles

In FY26, this project will fund the replacements for (10) 2016 Toyota Sienna and (3) 2016 Ford Fusions; and In FY27, (4) 2017 Ford F250 Facilities Maintenance Trucks, (2) 2017 Ford F350 Maintenance shop trucks, (1) 2017 Ford F350 Flat Bed and (1) 2019 Ford Transit 150 van will be replaced. The new clean emission vehicles will help the District to reduce greenhouse gas emissions. Due to pandemic-related shortages and limited availability, the specific make and model for the replacements have not yet been determined.

<b>Project Title</b>	<b>FY26</b>		<b>FY27</b>	
	<b>Item #</b>	<b>Adopted Budget</b>	<b>Item #</b>	<b>Adopted Budget</b>
Replacement Non-Rev Svc Support Vehicles	2.3	479,232	2.3	532,049

### **FACILITIES / CONSTRUCTION: \$1,533,300 (FY26) & \$3,363,000 (FY27)**

#### Brewster Office Trailers and Furnishings

This project will relocate two existing office trailers and furnish two new trailers with office furniture to accommodate District staff at Brewster to support CUB/Paratransit operations over a period of 7-10 years.

<b>Project Title</b>	<b>FY26</b>		<b>FY27</b>	
	<b>Item #</b>	<b>Adopted Budget</b>	<b>Item #</b>	<b>Adopted Budget</b>
Brewster Office Trailers and Furnishings	3.4	136,800	-	-

#### Concrete Replacement at North Base, South Base, and Sequoia Station

This project is to fund the annual replacement of deteriorating concrete at District facilities.

<b>Project Title</b>	<b>FY26</b>		<b>FY27</b>	
	<b>Item #</b>	<b>Adopted Budget</b>	<b>Item #</b>	<b>Adopted Budget</b>
Concrete Replacement at NB, SB, and Sequoia Station	3.5	342,000	3.4	342,000

#### North Base and South Base Steam Bay Hydraulic Lifts

This project will assess approximately eight hydraulic lifts located at the North and South Bases. The scope includes evaluating equipment functionality, environment conditions, and developing a prioritized repair or replacement strategy. Based on findings, staff may recommend decommissioning existing in-ground hydraulic lifts in favor of surface-mounted scissor lifts, if deemed more efficient or cost effective.

<b>Project Title</b>	<b>FY26</b>		<b>FY27</b>	
	<b>Item #</b>	<b>Adopted Budget</b>	<b>Item #</b>	<b>Adopted Budget</b>
NB and SB Steam Bay Hydraulic Lifts	3.6	256,500	3.5	256,500

#### Replace North Base Underground Utilities

This project will fund the replacement of utility infrastructure, such as electrical and related systems, at North Base that has been damaged due to prolonged saltwater intrusion. The corrosion has led to increasing safety risks and environmental concerns, prompting the need for proactive upgrades to ensure continued safe and compliant operations.

<b>Project Title</b>	<b>FY26</b>		<b>FY27</b>	
	<b>Item #</b>	<b>Adopted Budget</b>	<b>Item #</b>	<b>Adopted Budget</b>
Replace NB Underground Utilities	3.7	342,000	3.6	2,280,000

#### North Base Sewer Line: Assess, Repair, and/or Replace

This project budgets for site assessment, environmental remediation, and the repair and/or replacement of the sewer line at North Base. The existing connection to the city sewer, in service since 1984, shows signs of corrosion, likely caused by shallow, salty groundwater, posing potential health and safety risks. A thorough assessment is required, with replacement of the line expected to be a likely outcome.

<b>Project Title</b>	<b>FY26</b>		<b>FY27</b>	
	<b>Item #</b>	<b>Adopted Budget</b>	<b>Item #</b>	<b>Adopted Budget</b>
North Base Sewer Line: Assess, Repair, and/or Replace	3.8	114,000	3.7	256,500

#### North Base and South Base In-shop Hydraulic Lifts

This project will assess 56 in-shop hydraulic lifts at the North and South Bases. Scope includes evaluating equipment functionality, environmental conditions, and developing a prioritized repair/replacement strategy, followed by construction implementation.

<b>Project Title</b>	<b>FY26</b>		<b>FY27</b>	
	<b>Item #</b>	<b>Adopted Budget</b>	<b>Item #</b>	<b>Adopted Budget</b>
NB and SB In-shop Hydraulic Lifts	3.9	342,000	3.8	228,000

### **SAFETY and SECURITY: \$570,000 (FY26)**

#### Base Security

This project will implement engineering controls to enhance base security, including electronic gate access for vehicles and pedestrians, key card access for all building entry points and off-site restrooms, as well as improvements to lighting, perimeter fencing, and installation of new CCTV systems.

<b>Project Title</b>	<b>FY26</b>		<b>FY27</b>	
	<b>Item #</b>	<b>Adopted Budget</b>	<b>Item #</b>	<b>Adopted Budget</b>
Base Security	6.10	285,000	-	-

### Security Assessment at SamTrans Bases

This project is to fund a consultant to conduct a comprehensive threat and vulnerability assessment at the bases and facilities to develop a security plan that includes upgrades and/or installation of additional CCTV cameras, lighting, and physical security structures such as gates and locks. The assessment will also evaluate potential cyber threats.

<b>Project Title</b>	<b>FY26</b>		<b>FY27</b>	
	<b>Item #</b>	<b>Adopted Budget</b>	<b>Item #</b>	<b>Adopted Budget</b>
Security Assessment at SamTrans Bases	6.11	285,000	-	-

### **PLANNING / DEVELOPMENT: \$750,000 (FY26) & \$750,000 (FY27)**

#### Capital Contingency Fund

This project provides funding for unforeseen capital expenditures such as urgent requests/emergencies, and/or seed funds for studies that need to be done immediately.

<b>Project Title</b>	<b>FY26</b>		<b>FY27</b>	
	<b>Item #</b>	<b>Adopted Budget</b>	<b>Item #</b>	<b>Adopted Budget</b>
Capital Contingency Fund	7.12	250,000	7.9	250,000

#### Capital Program Management

This project provides funding for programs and project controls support, including monitoring project performance and delivery.

<b>Project Title</b>	<b>FY26</b>		<b>FY27</b>	
	<b>Item #</b>	<b>Adopted Budget</b>	<b>Item #</b>	<b>Adopted Budget</b>
Capital Program Management	7.13	250,000	7.10	250,000

#### Capital Project Development

This project provides funding for activities that include but are not limited to capital budget and programming process, grant development and development of capital program management systems.

<b>Project Title</b>	<b>FY26</b>		<b>FY27</b>	
	<b>Item #</b>	<b>Adopted Budget</b>	<b>Item #</b>	<b>Adopted Budget</b>
Capital Project Development	7.14	250,000	7.11	250,000

The projects described above are supported by a mix of local and state funding sources. Attachment B provides an overview of these sources, identifying the specific allocations that support each project.

	PROJECT TITLE	PROJECT DESCRIPTION / SCOPE	FY26 Adopted	FUNDING		
				STA SOGR	District Sales Tax (Prior Years' Surpluses)	Measure W Sales Tax (Prior Years' Unallocated)
<b>1 REVENUE VEHICLE REPLACEMENT / SUPPORT</b>						
1	Major Bus Components	Purchase new or rebuilt bus parts not accounted for in the operating budget and that exceed \$5,000.	\$ 606,520			\$ 606,520
	Subtotal		\$ 606,520	\$ -	\$ -	\$ 606,520
<b>2 NON-REVENUE VEHICLE REPLACEMENT / SUPPORT</b>						
2	Maintenance Equipment	Procurement of key maintenance equipment, including electric carts, vehicle lifts, diagnostic tools, EV-specific tooling, and safety systems, to replace outdated assets and support maintenance operations for both existing and new bus fleets, including zero-emission vehicles.	\$ 739,333			\$ 739,333
3	Replacement Non-Rev Svc Support Vehicles	Replace (10) 2016 Toyota Siennas and (3) 2016 Ford Fusions with newer hybrid vehicle technology to help the District reduce green house gas emissions.	\$ 479,232			\$ 479,232
	Subtotal		\$ 1,238,585	\$ -	\$ -	\$ 1,238,585
<b>3 FACILITIES / CONSTRUCTION</b>						
4	Brewster Office Trailers and Furnishings	Relocate two existing office trailers and furnish two new trailers with office furniture to accommodate District staff at Brewster, supporting CUB/Paratransit operations over a period of 7-10 years.	\$ 136,800			\$ 136,800
5	Concrete Replacement at NB, SB, and Sequoia Station	Replace failed concrete at District properties.	\$ 342,000			\$ 342,000
6	NB and SB Steam Bay Hydraulic Lifts	Assess eight (8) hydraulic lifts at North and South Base steam bays, including equipment functionality and environmental conditions. The review will inform a repair/replacement strategy, which may include replacing in-ground lifts with surface-mounted scissor lifts if warranted.	\$ 256,500			\$ 256,500
7	Replace NB Underground Utilities	Replace corroded utilities (e.g., electrical system) at North Base caused by saltwater intrusion, currently pose safety and environmental risks.	\$ 342,000			\$ 342,000
8	North Base Sewer Line: Assess, Repair, and/or Replace	Assess and remediate the corroded North Base sewer line, in service since 1984, due to saltwater intrusion. Replace the line if necessary to address health and safety risks.	\$ 114,000			\$ 114,000
9	NB and SB In-shop Hydraulic Lifts	Assess 36 in-shop hydraulic lifts at North and South Base to determine condition and develop a repair/replacement strategy.	\$ 342,000			\$ 342,000
	Subtotal		\$ 1,533,300	\$ -	\$ -	\$ 1,533,300
<b>4 INFRASTRUCTURE</b>						
	Subtotal		\$ -	\$ -	\$ -	\$ -
<b>5 INFORMATION TECHNOLOGY / ITS</b>						
	Subtotal		\$ -	\$ -	\$ -	\$ -
<b>6 SAFETY AND SECURITY</b>						
10	Base Security	Implement engineering controls to enhance base security, including electronic gate access, key card entry for buildings and off-site restrooms, upgraded lighting, perimeter fencing, and new CCTV systems.	\$ 285,000			\$ 285,000
11	Security Assessment at SamTrans Bases	Fund a consultant to conduct a threat and vulnerability assessment and develop a security plan, including upgrades to CCTV, lighting, gates, locks, and evaluation of cyber threats.	\$ 285,000			\$ 285,000
	Subtotal		\$ 570,000	\$ -	\$ 570,000	\$ -
<b>7 PLANNING / DEVELOPMENT</b>						
12	Capital Contingency Fund	Fund unforeseen capital expenditures such as urgent requests/emergencies, and/or seed funds for studies that need to be done immediately.	\$ 250,000			\$ 250,000
13	Capital Program Management	Fund for programs and project controls support, including monitoring project performance and delivery.	\$ 250,000			\$ 250,000
14	Capital Project Development	Fund activities that include but are not limited to capital budget and programming process, grant development, and development of capital program management systems.	\$ 250,000			\$ 250,000
	Subtotal		\$ 750,000	\$ -	\$ 750,000	\$ -
	GRAND TOTAL		\$ 4,698,405	\$ -	\$ 1,320,000	\$ 3,378,405



San Mateo County Transit District  
Fiscal Year 2027 Adopted Capital Budget

ATTACHMENT B  
June 2025

	PROJECT TITLE	PROJECT DESCRIPTION / SCOPE	FY27 Adopted	FUNDING		
				STA SOGR	District Sales Tax (Prior Years' Surpluses)	Measure W Sales Tax (Prior Years' Unallocated)
<b>1 REVENUE VEHICLE REPLACEMENT / SUPPORT</b>						
1	Major Bus Components	Purchase new or rebuilt bus parts not accounted for in the operating budget and that exceed \$5,000.	\$ 864,846		\$ 864,846	
Subtotal				\$ 864,846	\$ -	\$ 864,846
<b>2 NON-REVENUE VEHICLE REPLACEMENT / SUPPORT</b>						
2	Maintenance Equipment	Procurement of key maintenance equipment, including electric carts, vehicle lifts, diagnostic tools, EV-specific tooling, and safety systems, to replace outdated assets and support maintenance operations for both existing and new bus fleets, including zero-emission vehicles.	\$ 194,256	\$ 194,256		
3	Replacement Non-Rev Svc Support Vehicles	Replace (4) 2017 Ford F250 Facilities Maintenance Trucks, (3) 2017 Ford F350 Maintenance shop trucks, (1) 2017 Ford F350 Flat Bed and (1) 2019 Ford Transit 130 service van to newer and cleaner emission vehicle technology to help the District reduce greenhouse gas emissions. All vehicles are projected to exceed 150,000 miles by the planned replacement date based on current usage trends.	\$ 332,049	\$ 332,049		
Subtotal				\$ 726,305	\$ 726,305	\$ -
<b>3 FACILITIES / CONSTRUCTION</b>						
4	Concrete Replacement at NB, SB, and Sequoia Station	Replace failed concrete at District properties.	\$ 342,000	\$ 342,000		
5	NB and SB Steam Bay Hydraulic Lifts	Assess eight (8) hydraulic lifts at North and South Base steam bays, including equipment functionality and environmental conditions. The review will inform a repair/replacement strategy, which may include replacing in-ground lifts with surface-mounted scissor lifts if warranted.	\$ 236,500			\$ 236,500
6	Replace NB Underground Utilities	Replace corroded utilities (e.g., electrical system) at North Base caused by saltwater intrusion, currently pose safety and environmental risks.	\$ 2,280,000			\$ 2,280,000
7	North Base Sewer Line: Assess, Repair, and/or Replace	Assess and remediate the corroded North Base sewer line, in service since 1984, due to saltwater intrusion. Replace the line if necessary to address health and safety risks.	\$ 236,500			\$ 236,500
8	NB and SB In-shop Hydraulic Lifts	Assess 56 in-shop hydraulic lifts at North and South Base to determine condition and develop a repair/replacement strategy.	\$ 228,000			\$ 228,000
Subtotal				\$ 3,363,000	\$ 342,000	\$ -
<b>4 INFRASTRUCTURE</b>						
Subtotal				\$ -	\$ -	\$ -
<b>5 INFORMATION TECHNOLOGY / ITS</b>						
Subtotal				\$ -	\$ -	\$ -
<b>6 SAFETY AND SECURITY</b>						
Subtotal				\$ -	\$ -	\$ -
<b>7 PLANNING / DEVELOPMENT</b>						
9	Capital Contingency Fund	Fund unforeseen capital expenditures such as urgent requests/emergencies, and/or seed funds for studies that need to be done immediately.	\$ 250,000		\$ 250,000	
10	Capital Program Management	Fund for programs and project controls support, including monitoring project performance and delivery.	\$ 250,000		\$ 250,000	
11	Capital Project Development	Fund activities that include but are not limited to capital budget and programming process, grant development, and development of capital program management systems.	\$ 250,000		\$ 250,000	
Subtotal				\$ 750,000	\$ -	\$ 750,000
<b>GRAND TOTAL</b>				\$ 5,704,151	\$ 1,068,305	\$ 1,614,846
						\$ 3,021,000

## SECTION 7 – SUPPLEMENTAL INFORMATION

### Other Statistical Trends

The following exhibits illustrate key financial and operating indicators for FY2025, shown alongside prior-year trends for context. These visuals highlight changes in passenger revenue recovery and the composition of county sales tax receipts that fund District operations.

This table compares passenger revenue over the past several fiscal years, illustrating the strong recovery through FY25 following the pandemic-related downturn and subsequent service restoration.

#### PASSENGERS REVENUE YEAR-OVER-YEAR (YOY) TRENDS

Fiscal Year Ending	2025	2024	2023	2022	2021	2020
Passenger fares (in thousands)	\$ 13,128	\$ 12,125	\$ 10,696	\$ 8,913	\$ 5,615	\$ 11,017
<u>Revenue Base</u>						
Number of passengers (in thousands)	10,753	9,992	8,529	6,957	4,503	8,734
Fare structure						
Adults local fare	2.25	2.25	2.25	2.25	2.25	2.25
Senior citizen / disabled/ Medicare cardholder	1.10	1.10	1.10	1.10	1.10	1.10
Youth	1.10	1.10	1.10	1.10	1.10	1.10
Redi-Wheels (Paratransit)	4.25	4.25	4.25	4.25	4.25	4.25
The Sales Tax Rate [2]	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
Sales tax revenue (in thousands)	\$ 171,421	\$ 173,258	\$ 176,626	\$ 169,030	\$ 140,411	\$ 135,835
Taxable sales in San Mateo County (in thousands) [1]	\$ 22,856,168	\$ 23,200,000	\$ 23,900,000	\$ 21,960,000	\$ 17,700,000	\$ 18,800,000

[1] 2025 taxable sales are estimates based on sales tax revenues received; 2024 taxable sales amount is the most current information available in the County of San Mateo FY24 ACFR

[2] Includes 0.25% Tax Rate for Measure W, effective on 7/1/2019.

This table presents passenger fares, number of passengers and revenue fare structure, the half-cent transaction and use tax received by the District and the total taxable sales in San Mateo County

Source: California State Board of Equalization  
San Mateo County FY24 ACFR

FY25 based on Prelim FY25 Jun FS  
Link for San Mateo County ACFR FY24  
<https://www.smcgov.org/controller/annual-comprehensive-financial-report-acfr>

This table presents the distribution of county sales tax receipts in the County of San Mateo for FY25 compared with FY15, highlighting shifts among major industry groups over the ten-year period. The comparison illustrates how changes in economic activity and consumer spending patterns have influenced overall sales tax performance across the county.

COUNTY SALES TAX RECEIPTS

Major Industry Group	FY25			FY15		
	Rank	Receipts	Percent of Sales	Rank	Receipts	Percent of Sales
			Amount			Amount
County & State Pool	1	20.4%	45,885,601	3	14.2%	22,230,452
Autos And Transportation	2	17.4%	39,110,860	2	18.0%	28,150,959
General Consumer Goods	3	13.6%	30,717,682	1	21.3%	33,238,075
Restaurants And Hotels	4	14.0%	31,557,898	4	13.4%	20,899,280
Business And Industry	5	16.9%	38,068,555	5	10.7%	16,696,444
Building And Construction	6	7.4%	16,594,308	7	8.4%	13,170,777
Fuel And Service Stations	7	6.1%	13,825,726	6	8.7%	13,602,220
Food And Drugs	8	4.1%	9,316,954	8	5.1%	7,988,774
Transfers & Unidentified	9	0.1%	317,802	9	0.0%	63,468
<b>Total</b>			<b>225,395,386</b>			<b>156,040,449</b>

Source: County-wide sales tax receipts provided for the County of San Mateo by Major Industry Group by Hinderliter, de Llamas and associates (HDL)

## Long-Term Debt

The information presented in this section is based on the draft FY25 ACFR available at the time of this budget book's preparation. It provides an overview of the District's outstanding long-term debt obligations.

### Composition and Changes

The following are notes to the Financial Statements as reflected within the Districts' Comprehensive Annual Financial Report for the Fiscal Years Ended June 30, 2024, and 2025.

The District generally incurs long-term debt to finance projects or purchase assets, which will have useful lives equal to or greater than the related debt. The District's debt issues and transactions are summarized below and discussed in detail thereafter.

Long-term debt activity for the year ended June 30, 2025 is as follows (in thousands):

	Original Issue Amount	Balance at July 01, 2024	Additions	Deletions	Balance at June 30, 2025	Current Balance at June 30, 2025
Limited Tax Bonds						
2015 Series A Refunding Bonds 3.00%-5.00%, due 6/1/2034	\$ 210,280	\$ 149,005	\$ -	\$ (149,005)	\$ -	\$ -
2025 Series A Refunding Bonds 5.00%, due 6/1/2034	122,305	-	122,305	-	\$ 122,305	12,480
Subscription liability		1,223	1,108	(978)	1,353	704
Total debt		150,228	123,413	(149,983)	123,658	<u>\$ 13,184</u>
Unamortized bond premium						
2015 Series A Refunding Bonds		8,707	-	(8,707)	-	
2025 Series A Refunding Bonds		-	14,913	(930)	13,983	
<b>Total debt payable</b>	<b>\$ 158,935</b>	<b>\$ 138,326</b>	<b>\$ (159,620)</b>	<b>\$ 137,641</b>		

Long-term debt activity for the year ended June 30, 2024 is as follows (in thousands):

	Original Issue Amount	Balance at July 01, 2023	Additions	Deletions	Balance at June 30, 2024	Current Balance at June 30, 2024
Limited Tax Bonds						
2015 Series A Refunding Bonds	\$ 210,280	\$ 160,830	\$ -	\$ (11,825)	\$ 149,005	\$ 12,390
Subscription liability		1,769	208	(754)	1,223	737
Total debt		162,599	208	(12,579)	150,228	<u>\$ 13,127</u>
Unamortized bond premium		10,616	-	(1,909)	8,707	
<b>Total debt payable</b>	<b>\$ 173,215</b>	<b>\$ 208</b>	<b>\$ (14,488)</b>	<b>\$ 158,935</b>		

**2025 Series A Refunding Bond** – In FY25 the District issued \$122,305,000 in 2025 Series A Bonds, which refunded the 2015 Series Refunding Bonds original issue of \$210,280,000.

The District issued the 2025 Series Bonds in order to advance refund all of its prior debt secured by the Sales Tax, which refunded in the 2015 Series A Refunding Bond was comprised of \$56,420,000 aggregate principal amount of the 1993 Series A Bonds, \$218,990,000 aggregate principal amount of the 2005 Series A Bonds and \$10,505,000 aggregate principal amount of the 2009 Series A Bonds. The proceeds of the 2025 Series Bonds, to refund and legally defease all of the 2015 Series A Refunding Bonds which were issued to advance refund all of the 1993 Series A Bonds, the 2005 Series A Bonds and the 2009 Series A Bonds (hereinafter collectively referred to as the Prior Bonds).

### **Economic Gain on Advance Refunding**

The net proceeds of \$137,218,000 (after payment of \$603,000 in underwriting fees and other issuance costs) in connection with the refunding and defeasance of the Prior Bonds, were deposited into Escrow per the Escrow Agreement, dated as of April 1, 2025 (the Escrow Agreement), with U.S. Bank National Association, as trustee and escrow agent (the Escrow Agent), pursuant to which the Escrow Agent established escrow funds (each, an Escrow Fund) to provide for the payment of the principal of and interest on the Prior Bonds to their date of redemption or maturity, as applicable. Amounts deposited in each Escrow Fund are expected to be invested in direct obligations of, or obligations which are unconditionally guaranteed by, the United States of America (the Escrow Securities), the principal of and interest on which, together with any cash held uninvested in such Escrow Fund, will be sufficient to pay the principal of and interest on the Prior Bonds secured by such Escrow Fund to the date of their redemption or maturity, as applicable. The reacquisition price exceeded the net carrying amount of the old debt by \$19,770,00. This amount is reported as a deferred outflow of resources and amortized over the remaining life of the refunding debt, which had the same life as the refunded debt. The advance refunding reduced its total debt service payments by \$26,700,000 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$11,555,000.

### **Pledged revenues and future debt service**

Amounts deposited in each Escrow Fund are pledged to the payment of the Prior Bonds secured by such Escrow Fund and will not be available for the payment of any bonds other than the Prior Bonds secured by such Escrow Fund. Interest on the 2025 Series Bonds is payable semiannually on June 1 and December 1 of each year. The 2025 Series Bonds are subject to optional redemption prior to their respective stated maturities. Principal on the 2025 Series A is payable on June 1, 2026, and annually thereafter on June 1 of each year through 2034.

The 2025 Series Bonds are special obligations of the District payable from the receipts of a sales tax to assist in the financing or refinancing of facilities necessary or convenient for the provision of transit services. The amount and terms of pledged revenue is the outstanding secured debt service as noted on the debt service requirement schedule in the following paragraph. The amount of pledged revenues recognized for the secured debt was \$171.4M and the amount required for the debt service was \$7.3M during FY25. The pledged revenue coverage was 23.42%.

## **Debt Service Requirements to Maturity**

Debt Service requirements are as follows (in thousands):

Fiscal Year Ending June 30,	2025 Series A		
	Principal	Interest	Total
2026	\$ 12,480	\$ 6,115	\$ 18,595
2027	13,010	5,491	18,501
2028	13,275	4,841	18,116
2029	13,180	4,177	17,357
2030	13,835	3,518	17,353
2031-2034	56,525	6,800	63,325
<b>Total debt service</b>	<b>\$ 122,305</b>	<b>\$ 30,942</b>	<b>\$ 153,247</b>

## **Debt**

On June 30, 2025, the District had \$136.3M in limited tax bonds outstanding, a decrease of \$21.4M or 13.6%, compared to \$157.7M in limited tax bonds outstanding at June 30, 2024. This decrease resulted from the District's issuance of \$122.3M Limited Tax Bonds refunding the 2015 Series A Bonds. Upon issuance of the 2025 Series A Bonds, all outstanding 2015 Bonds was defeased and the 2015 Indenture was discharged. The District pledges sales tax revenues under the indenture to secure the Refunding 2025 Series A Bonds.

Interest payments on the 2025 Series A Bonds are due on June 1 and December 1 of each year, commencing June 1, 2025. Principal payments on the 2025 Series A Bonds are scheduled to begin June 1, 2026. The final maturity date for the 2025 Series A Bonds is June 1, 2034. Interest rates on the 2025 Series A Bonds are 5.0%.

## Glossary

**Accessibility:** The extent to which facilities are barrier free and useable by disabled persons, including wheelchair users.

**Adopted Budget:** An annual budget approved and formally accepted by the Board of Directors

**Americans with Disabilities Act (ADA):** A civil rights law that prohibits discrimination against individuals with disabilities in all areas of public life, including jobs, schools, transportation, and all public and private places that are open to the general public. It guarantees equal opportunity for individuals with disabilities in public accommodations, employment, transportation, state and local government services, and telecommunications. (see also Paratransit)

**American Public Transportation Association (APTA):** The national association for public transportation.

**American Rescue Plan Act (ARPA):** The American Rescue Plan Act 2021 Federal Section 5307 funds is to support operating assistance due to decreased fares and sales tax revenues from the COVID-19 health crisis.

**Appropriation:** Funds set aside by formal action for a specific use permitting agencies to incur obligations and make payments for specific purposes.

**Bay Area Air Quality Management District (BAAQMD):** Responsible for protecting air quality in the nine-county Bay Area; regulates industry and employers to keep air pollution in check and sponsors programs to clean the air. The District receives grant funds from BAAQMD to fund various projects related to District Shuttle programs.

**Bay Area Rapid Transit District (BART):** A rapid transit public transportation system serving the San Francisco Bay Area.

**Board of Directors:** A governing body of a transit agency or nonprofit; the board has specific legal and ethical responsibilities to the organization.

**Bus Operator:** An employee of a transit system who spends his or her working day in the operation of a Fixed Route bus service.

**Caltrans:** The California State Department of Transportation which, among other things, maintains and operates California's highway system.

**Capital:** Long-term assets, such as property, buildings, roads, rail lines, and vehicles.

**Capital Improvement Plan (CIP):** Long-range planning document that guides the District's capital investments through 2035. It will support delivery of projects that maintain a state of good repair, fulfill regulatory mandates, advance Board priorities, and align with the District's strategic plan, Moving San Mateo County (adopted November 2024).

**Capital Project:** Construction and/or procurement of transit assets, such as transit centers, transit vehicles and buses.

**CARES ACT:** The Coronavirus Aid, Relief and Economic Security Act, also known as the CARES Act, was an economic stimulus bill signed into law on March 27, 2020 in response to the economic fall out of the COVID-19 pandemic. The FY20 CARES Act Supplemental Public Transportations Apportionments and Allocations provided \$25 billion to transit agencies for operational assistance during the pandemic.

**Clipper® Card:** A reloadable fare payment card that can be used to store a SamTrans Monthly Pass and cash. Clipper card also is accepted on various other transit agencies in the San Francisco Bay Area.

**Citizens Advisory Committee (CAC):** The San Mateo County Transit District (SamTrans) Citizens Advisory Committee (CAC) was formed to represent transit users and provide input on the needs of current and potential transit customers, as well as help inform County residents of transit programs.

**City/County Association of Governments of San Mateo County (C/CAG):** Government organization that is the Congestion Management Agency in San Mateo County which implements a number of programs related to transportation and climate action to support the efforts of the cities of San Mateo County.

**Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA):** Under the Act, the COVID Relief Funds may be used for a broad range of surface transportation purposes listed in Section 113(b) of Title 23 of the U.S. Code and are meant to “prevent, prepare for, and respond to coronavirus”.

**Disadvantaged Business Enterprise (DBE):** A for-profit small business concern that is at least 51% owned by an individual who is both socially and economically disadvantaged and whose management and daily business operations are controlled by one or more socially and economically disadvantaged individuals who own it.

**District Sales Tax:** A voter-approved county transportation sales tax in San Mateo County that provides funding to the District, known as Measure A and Measure W, to cover operating and capital expenditures (see also Measure A and Measure W).

**Farebox Revenue:** The value of cash, tickets and pass receipts given by passengers as payment for public transit rides.

**Fiscal Year (FY):** A 12-month period that an organization uses for financial reporting and budgeting purposes. The fiscal year for the San Mateo County Transit District is from July 1 through June 30 of the next year.

**Fixed Route:** A transportation service that operates using specific roads (or combination of roads) and with a specific time schedule.

**Federal Transit Administration (FTA):** The component of the U.S. Department of Transportation that regulates and helps fund public transportation within local communities. FTA provides financial assistance for capital, planning and operating costs and also sponsors research, training, technical assistance and demonstration programs.

**Formula Funds:** Funds for which the funding levels for individual recipients are determined by a mathematical formula. Transit formulas are typically based upon population characteristics of the service area as well as performance statistics.

**Full Time Equivalent (FTE):** Refers to Full Time Equivalent and is a way to account for staffing needs. An FTE is not necessarily equal to 1 position.

**Grand Boulevard Initiative (GBI):** A coordinated planning effort led by SamTrans to modernize and improve mobility, safety, and streetscape design along El Camino Real through collaboration with cities, Caltrans, and regional partners.

**Greenhouse Gases (GHG) / Car Compliance:** The District pays a GHG / Car Compliance tax to the State of California of \$.32115 per gallon of Diesel fuel.

**Job Access Reverse Commute (JARC):** Job Access grants are intended to provide funding to transit systems for

expanded service for transportation of low-income individuals to childcare, training, and employment. Reverse commute grants are designed to develop transit services to transport workers to suburban job sites.

**Local Match:** The state or local funds required by the federal government to complement federal funds for a project. For example, in the case of public transportation, the federal government may provide 80% of the necessary funds for the purchase of a vehicle if the state or local government matches the remaining 20%.

**District Measure A:** The District's original one-half cent sales tax authorized by the San Mateo County voters at the November 1974 election when the Measure to form the San Mateo County Transit District was approved. The San Mateo County Transportation Authority also has two Measure A sales taxes.

**Measure W:** The District's second one-half cent sales tax authorized by the San Mateo County voters in November 2018.

**Metropolitan Transportation Commission (MTC):** The transportation planning, financing and coordinating agency for the nine counties of the San Francisco Bay Area.

**Multi-Modal:** Transportation related revenues and expenses specifically designed to accommodate the meeting of two or more transit modes of travel. This can include shuttle services, bike paths, and transit stations.

**National Transportation Database (NTD):** Provides statistical information about the financing and operations of public transportation systems providing service in areas with a population over 50,000. Recipients of urbanized area formula funds and other benefiting agencies are required to submit or coordinate the submission of an NTD report each year.

**North Base Facilities:** District-owned property located in San Bruno near San Francisco Airport where Buses are stored and maintenance facilities located. This is the home base for District-owned buses that service nearby routes.

**Operating Revenue:** Operating revenues are total revenue used in support of transit operations. It includes passenger fares, local area sales tax, and federal, state and local grants. For San Mateo County Transit District, this also includes rental income, advertising income, and investment income. (Also see Sources of Funds).

**Operating Expense:** Operating expenses are the costs used to support transit services including administrative staff time and non-labor expense such as insurance, recruiting, accounting and legal support expense. For the District, expenses are organized on the Financial Statement by mode:

- Motor Bus Expense: All expenses related to operating SamTrans fixed-route bus service.
- ADA expense: All expenses related to paratransit service.
- Multi-Modal: All expenses related to shuttle services, as well as property management and security for transit stations.

**Operating Grants:** A contribution usually by a government to an independent governmental body or authority to cover part of the cost of the latter's operating expenses.

**Owl Services:** Late night bus service to San Francisco Airport.

**Pass Through to Other Agencies:** An arrangement wherein a designated recipient chooses to pass its grant funds through to another agency to carry out the purposes of the grantee's arrangement with FTA.

**Paratransit:** Transportation service mandated by the American with Disability Act for individuals with disabilities who are unable to use fixed-route transit systems. The service must be comparable to the fixed-route service.

**Peninsula Corridor Joint Powers Board (JPB):** The owner and operator of a 77-mile commuter rail system known as Caltrain with service from Gilroy to San Francisco. The District is the administering agency of the JPB, which is governed by an independent board of directors. The JPB was formed by agreement of its three member agencies: The City and County of San Francisco, Santa Clara Valley Transportation Authority (VTA), and San Mateo County Transit District (District).

**Reimagine SamTrans:** Reimagine SamTrans is a comprehensive operational analysis (COA) project to evaluate and refresh the entire SamTrans bus system that began in Summer 2019. The goals of Reimagine SamTrans are to improve the experience for existing SamTrans customers, grow new and more frequent ridership on SamTrans, and build SamTrans' efficiency and effectiveness as a mobility provider.

**Ride Plus:** Ride Plus is a brand new, on-demand, shared-ride service offering easy, affordable transportation for riders anywhere within Half Moon Bay, East Palo Alto, and the Belle Haven neighborhood of Menlo Park.

**San Mateo County Transportation Authority (TA):** Administers proceeds of its two Measure A sales tax and a portion of the District's Measure W sales tax to fund a broad spectrum of transportation-related projects and programs for the county. The TA is an independent agency and is governed by an appointed board of seven directors, who are elected officials, representing the county, cities and the San Mateo County Transit District. The District is the administering agency of the TA.

**San Mateo County Express Lanes Joint Powers Authority (JPA):** A Joint Powers Agreement between San Mateo County Transportation Authority (TA) and City/County Association of Governments of San Mateo County (C/CAG) as co-sponsors for the US-101 Express Lanes Project. The purpose of this project is to reduce congestion on US-101 in San Mateo County by improving and extending the use of express lanes thereby creating more efficient traffic flow.

**San Mateo County Transit District (the District):** The special district that owns, administers and operates the principal public transit programs in San Mateo County: SamTrans bus service, Redi-Wheels ADA paratransit, and Redi-Coast ADA and non-ADA paratransit service. The District also administers Caltrain commuter rail on behalf of the JPB and the San Mateo County Transportation Authority, under the direction of their appointed boards.

**SamTrans:** Refers to the operations of the mainline bus, paratransit and shuttle services provided by San Mateo County Transit District.

**SamTrans Business Plan:** A strategic plan that identifies immediate, near-term and long-term actions to affirm the District's position as a mobility leader and ensure the organization meets current and future transportation needs.

**The Short-Range Transit Plan (SRTP):** Document that provides a comprehensive look at both the District's 10-year operating and capital plans in order to culminate them into a plan on how the District intends to meet the goals, objectives, and standards.

**Sources of Funds:** Total revenue used in support of transit operations. It includes passenger fares, local area sales tax, and federal, state and local grants. For San Mateo County Transit District, this also includes rental income, advertising income, and investment income. (Also see Operating Revenues)

**Shuttle Program:** Shuttle programs provide access to regional transit systems and other transit services connected with the District.

**Surplus / Deficit:** Surplus is when total operating revenues exceed total operating expense. Conversely a Deficit is when total operating expenses exceed total operating revenues.

**Sustainability:** Ability to support quality of the environment without harm to or depleting natural resources.

**State Transit Assistance (STA):** A state program that provides funding for mass transit operations and capital projects.

**South Base Facilities:** District-owned property located near the District offices in San Carlos where Buses are stored and maintenance facilities located. This is the home base for District-owned buses that service nearby routes.

**Strategic Plan:** An organization's process of defining a strategy (or direction) and making decisions on allocating its resources to pursue this strategy.

**Transportation Development Act (TDA):** State law enacted in 1971. TDA funds are generated from a tax of one-quarter of one percent on all retail sales in each county; used for transit, special transit for disabled persons, and bicycle and pedestrian purposes. TDA moneys are collected by the state and allocated in the Bay Area by MTC to fund transit operations and programs. In non-urban areas, TDA funds may be used for streets and roads under certain conditions.

**Transit-Oriented Development (TOD):** A type of development that links land use and transit facilities to support the transit system and help reduce sprawl, traffic congestion and air pollution. It includes housing, along with complementary public uses (jobs, retail and services), located at a strategic point along a regional transit system, such as a rail hub.

**Transportation Corridor:** A generally linear area that is defined by one or more modes of transportation like highways, railroads or public bus service that share a common course.

**U.S. Department of Transportation (DOT):** A cabinet-level federal agency responsible for the planning, safety, and system and technology development of national transportation, including highways, transit, aircraft, and ports.