



OPERATING & CAPITAL BUDGET

Fiscal Year 2019-20



Santa Barbara Metropolitan Transit District

550 Olive Street, Santa Barbara, CA 93101

Administration: (805) 963-3364

Schedule Information: (805) 963-3366

Website: www.sbmtd.gov

Approved June 4, 2019

OPERATING & CAPITAL BUDGET

Santa Barbara Metropolitan Transit District

Fiscal Year 2019-20

Table of Contents

Executive Summary	1
Transit Service Level.....	2
Operating Budget	3
Operating Revenue.....	3
Operating Expenses	5
Capital Budget.....	7
Capital Projects.....	7
Capital Revenue	8
Bus Replacement Schedule	8
Capital Fund Balances	9
Forecast & Reserves.....	9
Five-Year Forecast	9
Operating Reserves	10
Retirement Benefit Obligations.....	10
Pension.....	10
Other Post-Employment Benefits (OPEB).....	10
Detailed Budget Tables	11

Executive Summary

This document includes and provides an overview of the operating and capital budget for the Santa Barbara Metropolitan Transit District (MTD) for the 2019-2020 fiscal year (FY19-20) beginning this July 1. The operating budget is similar to those in recent years with no significant changes in MTD’s provision of public transit to the South Coast of Santa Barbara County. As the with the past two budgets, a small operating deficit projected—2% of the budget—requiring the use of reserves to balance the budget. Because of several positive outcomes, FY18-19 will have a surplus rather than the projected deficit. This welcome outcome does not change the expected outcome for the coming year. It does, however, delay a previous expectation to recommend a fare increase in mid-FY19-20. The delay speaks to past fiscal discipline as well as good fortune that have enabled the community to travel the South Coast on public transit at the same fare for more than a decade.

FY18-19 saw good news concerning two important revenue sources: the initiative to reverse SB1 that provides MTD with additional gas tax revenue was defeated last November; and the federal budget included an uncertain 10% increase in formula funds built into the FAST Act. Tempering these outcomes is concern that MTD could experience up to a 30% reduction in federal assistance in two years if it no longer qualifies as a “small urbanized area” following the 2020 census. The FY19-20 budget includes funding reallocations in preparation for this likely loss. With the three-year collective bargaining agreement with the Teamsters Local 186 ending this June, uncertainty remains in the cost of wages and benefits for FY19-20.

Operating Budget
(\$ thousands)

	FY 19-20	FY 18-19	Variance to FY20		FY 18-19	Variance to FY20	
	Budget	Budget	Amt	%	Estimate	Amt	%
Revenue							
Fare Revenue	\$7,255	\$6,997	\$258	4%	\$7,158	\$96	1%
Sale Tax Revenue	10,832	10,012	820	8%	10,154	678	7%
FTA Operating Assistance	4,798	5,221	(423)	-8%	5,247	(449)	-9%
State/Local Operating Assist	1,643	1,388	254	18%	1,406	237	17%
Property Tax Revenue	1,342	1,303	39	3%	1,317	26	2%
Non-Transportation Income	819	1,016	(197)	-19%	1,017	(198)	-19%
	\$26,689	\$25,937	\$751	3%	\$26,299	\$390	1%
Expenses							
Route Operations	\$16,395	\$15,809	\$586	4%	\$15,665	\$730	5%
Vehicle Maintenance	5,995	5,846	148	3%	5,666	328	6%
Passenger Accommodations	1,609	1,569	40	3%	1,475	134	9%
General Overhead	3,191	3,043	148	5%	2,957	234	8%
	\$27,189	\$26,268	\$922	4%	\$25,763	\$1,426	6%
Net Surplus/(Deficit)	(\$501)	(\$330)			\$536		

With anticipated operating revenue of \$26.7 million, the use of \$500,000 in reserves is required to bring the budget into balance. With a projected operating surplus of \$536,000 in the current year (FY18-19), overall reserves will remain nearly unchanged for the two-year period.¹

¹ Not included in the operating budget is the annual adjustment for the OPEB liability, which represents the estimated cost of future retiree health benefits. The effect of OPEB changes on the operating budget and reserves is reviewed later in the report.

Some important assumptions and factors used in developing the FY19-20 budget include:

- ◆ Growth in fare revenue following several years of decline from falling ridership
- ◆ New UCSB funding for increasing the service level for the over-crowded Line 28
- ◆ Use of SB1 funds to begin offsetting projected post-census federal funding reductions
- ◆ The expectation of full employment in all budgeted employee positions
- ◆ Freezing of the purchasing manager and human resources administrator positions
- ◆ A substantial increase in the cost of diesel fuel due to higher oil prices in the last year

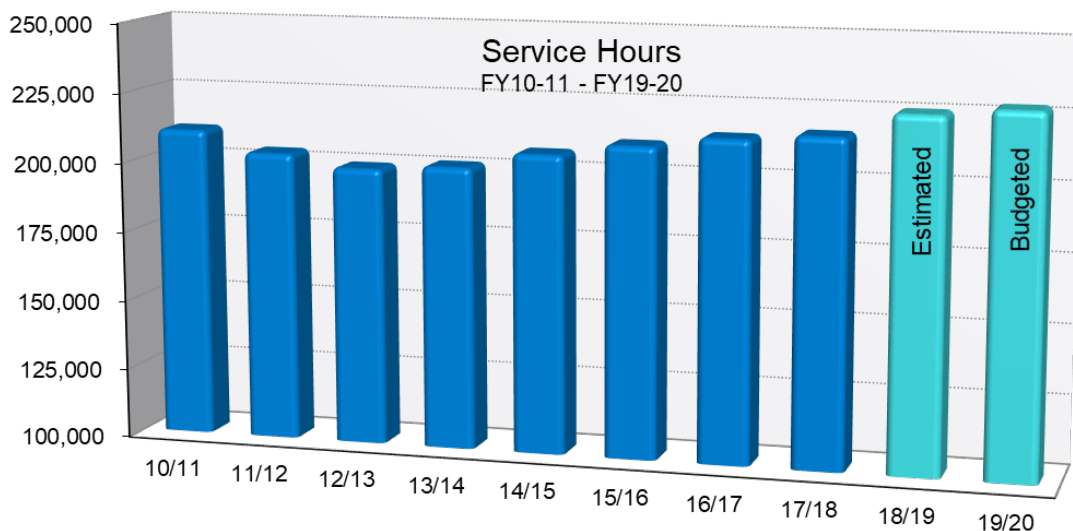
This document will provide an overview of the budget for next year including updates on the five-year operating forecast, the level of reserves, capital funding sources, future bus replacements, and the status of District unfunded retirement benefit liabilities.

Transit Service Level

The main driver of MTD’s budget is the level of transit service provided. The service level for FY19-20, approved by the Board in early May, is essentially unchanged from the current year with a net increase of only 280 revenue hours to 225,476. The more recent approval of an agreement with UCSB to fund greater frequency of the Line 28 will add another 2,200 to the service level, upping total revenue hours in FY19-20 to 227,696, a 1% increase. The chart below shows several years of rising transit service. Since the service reductions during last recession, revenue hours have grown by 14%.

Service Description	Hours
Approved FY 2018-19 service level	225,196
On-Time Performance Adjustments	280
Lines 28 Frequency Increase	2,220
FY 2019-20 Service Level	227,696

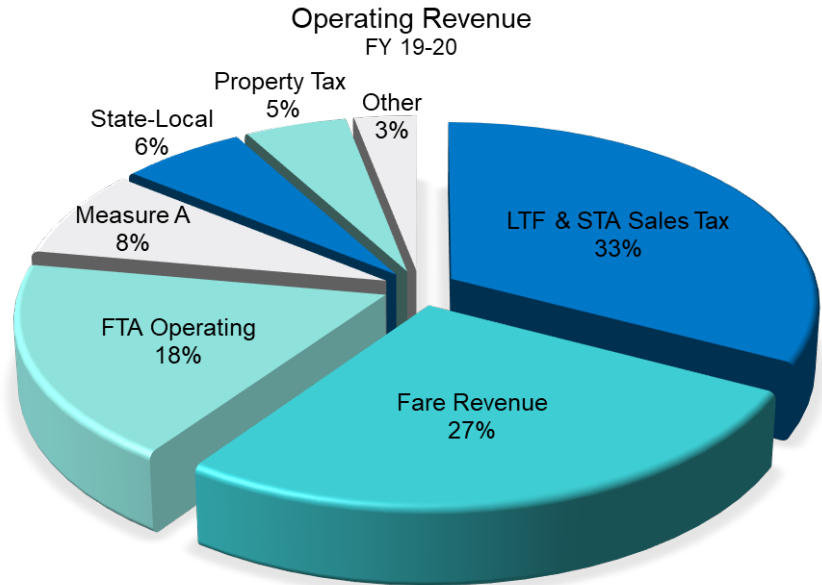
Microtransit – MTD has applied for Low Carbon Transit Operations Program (LCTOP) funds to conduct a one-year microtransit pilot project. Microtransit is flexible, on-demand, curb-to-curb service within a specified zone in which passengers can request a ride via smartphone app or phone call. The service would be provided by wheelchair-accessible passenger vans that provide shared rides anywhere in the specified zone for a flat fee. Modeling and simulations are underway to assess the appropriate pilot zone. If the funding is secured as expected, the pilot project will add in excess of 5,000 hours of service to FY19-20 for approximately 232,000 hours.



Operating Budget

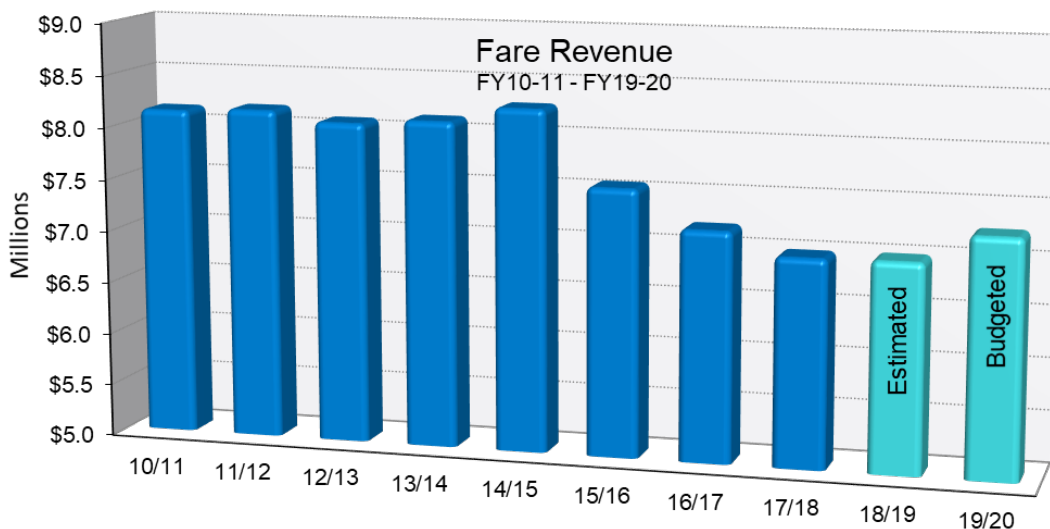
Operating Revenue

Revenue supporting operations is projected at \$26.7 million in FY19-20. This figure is up 3% and 1%, respectively, from the budgeted and estimated revenue for the current year. Fares, sales tax revenue, and federal formula assistance provide over 85% of MTD’s operating revenue. The adjacent pie chart shows the expected contribution by each revenue source.



This budget includes changes in the allocation of sales tax and federal subsidies in anticipation of the potential reduction in FTA operating assistance. Basically, new STA funds generated from SB1 sale tax revenue will be used for operating purposes to begin replacing the expected FTA formula funds reduction. Greater details are discussed further below.

Fare Revenue – Fare revenue of \$7.3 million is budgeted for the coming year, a 1% rise compared to the estimated fares for FY18-19. The FY18-19 projection represents 2% growth from the preceding year, a turnaround from several years of falling farebox income. The growth, to a degree, is due to reduced ridership in the prior year from the Thomas Fire and the Montecito Debris Flow. Nonetheless, the ridership and fare data do appear to indicate at least a bottoming out of falling fares begun in 2015. **The fact does remain that fare revenue is down \$1 million from the peak level of \$8.3 million in FY14-15. This continues to be a key factor in the predictions of fiscal imbalances now and into the future.**



Contract fare revenue comes primarily from three sources: the City of Santa Barbara for the Downtown-Waterfront Shuttle (DWS); UC Santa Barbara (UCSB); and Santa Barbara City College (SBCC). The DWS contract supports a reduced fare of 50 cents and was renewed two years ago for an additional five-year term. The annual contract price is modified in line with the

changes in a specified consumer price index and will increase to \$1.2 million for FY19-20. Both UCSB and SBCC contract fares are based on a fixed fee per student. UCSB enrollment and corresponding income have risen on average 3% over the past five years. A 2% increase is assumed for next year. SBCC enrollment continues to decline, reducing contract revenue with a drop of 5% in FY18-19. Perhaps optimistically, revenue has been budgeted to remain stable for next year. For the most part, the diverging revenues of the schools offset one another.

Federal Assistance – Section 5307 Federal Transit Administration (FTA) formula assistance for FY18-19 was funded at the full authorized level in the FAST Act, including a large increase in Small Transit Intensive Communities (STIC)² funds. As a result, FTA subsidies grew by more than \$400,000 this year. Under the FAST Act—the five-year federal transportation funding bill—the elevated STIC revenue will continue into FY19-20, the last year of the bill.³ Although the funding level is subject to the annual federal budget appropriations process, the assumption is that it will be fully funded providing \$5.8 million for FY19-20. The upcoming decennial census is expected to show a South Coast population exceeding 200,000. If so, MTD would no longer be categorized as a “small urbanized area.” **Projections at this time indicate that the District could lose up to \$2 million if it is redefined as a large urbanized area.** To begin preparing for the potential revenue loss, the budget includes shifting \$1 million in FTA 5307 formula funds from the operating budget to the capital budget. Because the \$1 million includes the \$400,000 in increased STIC, the net effect on the operating budget will be a \$600,000 revenue reduction. The next paragraph describes how the loss will be made up.

SB1 Operating Revenue – To backfill the revenue shortfall just discussed, the FY19-20 budget includes the use of \$600,000 in State Transit Assistance (STA) funds for operating purposes. STA has traditionally served as the District’s main capital funding source, however, with the additional STA revenue now being generated from SB1, the remaining STA available for capital projects will not be reduced. By allocating these funds as described, MTD redirects half of the projected \$2 million loss from the operating budget to the capital budget. This is a prudent course to help lessen the size of future service reductions by providing MTD with additional alternatives.

LTF Sales Tax Revenue – Local Transportation Fund (LTF) sales tax revenue, MTD’s single largest operating subsidy, is projected at \$8.1 million for next year. This figure is estimated by the State Controller’s Office and used in the LTF claim submittal to SBCAG in April. The amount is 2% more than the current year budget. Note that these projections are free of the effects of the temporary downturn in economic activity stemming from the Thomas Fire and Montecito Debris Flow in FY17-18. Through the first 10 months of FY18-19, LTF income is 8% more than the estimated allocation. The practice of SBCAG is to limit the year’s LTF disbursements to the claim amount. As sales tax allocations can vary widely due to a number of factors beyond the actual receipts for a given month, it cannot be predicted if LTF revenue for all of FY18-19 will exceed the claim amount. If it did, SBCAG would make a special allocation to LTF recipients in late summer for any such prior year residual. Such potential allocations are never part of the budget.

Measure A Operating Assistance – Measure A operating assistance is budgeted at just over \$2.1 million for FY19-20, which is based on the recently approved SBCAG Program of Projects. This amount is a \$100,000 decrease from projected FY18-19 receipts. MTD has been informed that the reduction is the result of an overpayment by the state earlier this year. The overpayment is apparently responsible in part for FY18-19 Measure A income exceeding the budget by 7%

² STIC is a program that rewards public transit providers that meet certain criteria measuring the efficiency and density of service. MTD has qualified for and received the maximum STIC allocation since program inception more than a decade ago.

³ Congress is presently considering a new transportation funding bill that would take effect with the 2020-21 fiscal year.

through the first 10 months of FY18-19. The Measure A program is supported by the 2008 Santa Barbara County voter-approved ¼ percent sales tax supplement.

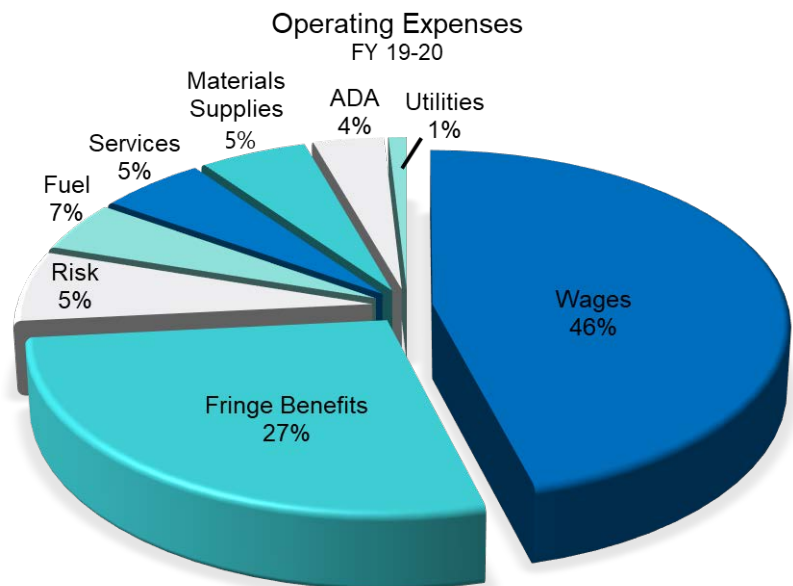
State & Local Operating Assistance – State and local operating assistance is composed of subsidies provided to MTD to fund new routes or service enhancements. More than 85% of the \$1.6 million budgeted for FY19-20 is from UCSB for the provision of both Line 28 and expanded service hours on Lines 12x/24x. This includes the additional support to increase Line 28 frequency starting this September. SBCAG funding of the first/last mile service associated with the Amtrak commuter rail service will continue in FY19-20. State operating assistance also includes \$50,000 from the Low-Carbon Transit Operations Program (LCTOP) for the last of three years of enhanced marketing activities.

Property Tax Revenue – Property tax revenue, providing 5% of MTD’s operating income, was expected to be down 3% in FY18-19 due to the anticipated reduction in assessed valuations stemming from the 2017/2018 natural disasters. However, the effect of higher assessed values due to real estate sales more than compensated for this loss with revenue expected to increase by 2% this year. While the volume of home sales has slowed down considerably, higher taxable values from turnover is still expected to increase property tax revenue by 2% in FY19-20.

Non-Transportation Income – Advertising income of \$475,000 is predicted for FY19-20. This is a downturn from recent peak revenue levels due to the loss of a major client. While efforts to fill available ad space are ongoing, advertising budgets are typically developed well in advance so it may take time to rebuild income. Interest income from working capital has risen sharply the last two years due to increased interest rates bringing estimated revenue for next year to \$231,000. Interest rates appear to have plateaued this year, eliminating additional growth for now. The 10 year lease of the Overpass facility ended earlier this year. An agreement was reached for MTD to retake possession of the property in stages. This will reduce the \$200,000 lease income in half in FY19-20 and eliminate it altogether thereafter.

Operating Expenses

For the 2019-20 fiscal year, operating expenses are budgeted at \$27.2 million, up 4% from the FY18-19 budget and 6% from estimated outlays for FY18-19. The growth is in large reflective of lower outlays than expected in the prior year. Budgeted wage and health benefit increases, assumed full employment, and higher fuel costs contribute to the growth as well. These and other variances in expense are discussed below.

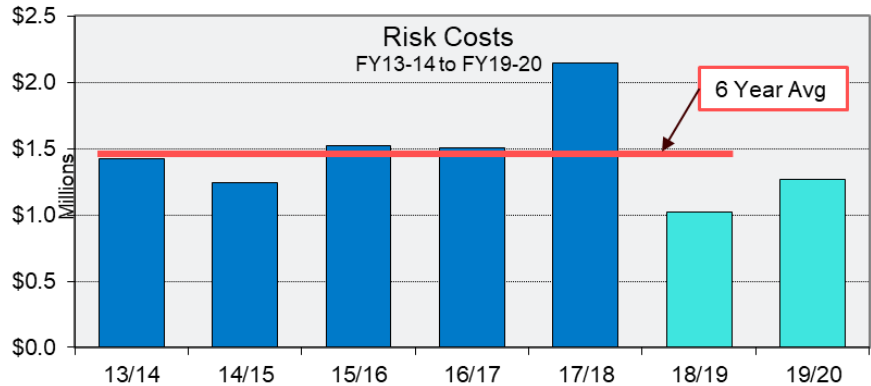


Human Resources – The wages and fringe benefits of MTD’s workforce account for three quarters of the District’s operating budget. The year-over-year growth in employee costs is uncertain without a new union contract in place for next year. Following are germane personnel cost considerations:

- ◆ Driver pay hours are up just over 1% in line with the service level increase.

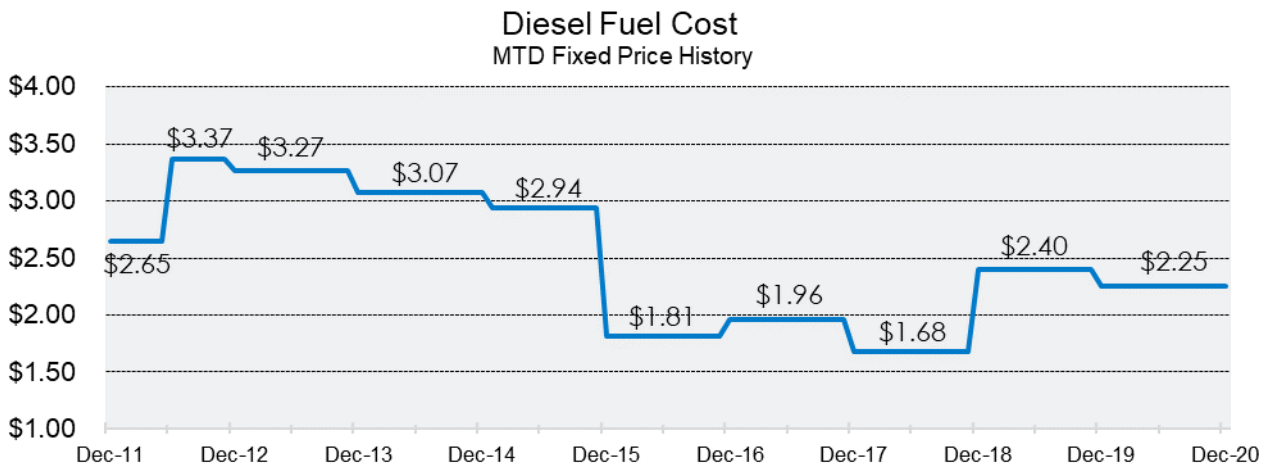
- ◆ The difficulty attaining driver full employment continues to put upward pressure on overtime. This is offset somewhat as it reduces those receiving health benefits.
- ◆ The 14 budgeted mechanic positions are presently filled, signifying at least a temporary reversal of fortunes from recent years of hiring challenges.
- ◆ Deficit reduction measures the last two years include the freezing of the unfilled transit development manager, purchasing manager, and human resources assistant.
- ◆ A planning position was added in FY18-19 and the vacant risk administrator and front office administrative assistant positions have been filled for now through a temp agency.

Risk-Related Costs – Risk-related costs tend to vary considerably from year to year, which can reduce budget accuracy considerably. This is due to the unpredictability of the number and extent of claims each year where one incident can have a considerable effect on costs. A case in point is the most recent two years in which workers compensation costs



rose markedly one year and fell below average in the next. In reality, fluctuations are based more on estimated future costs than actual outlays. In fact, the lower costs in FY18-19 are to some degree the result of the reduction of some of the cost estimates made in the prior year. The budget for FY19-20 assumes a return to more typical levels seen over the last five years. With respect to liability costs, bus video cameras continue to be of great assistance in providing evidence helping to determine frivolous claims. Liability costs have come down three years in row and dropped 50% over that period.

Revenue Equipment Fuel – Budgeted diesel fuel expenditures of \$1.8 million in FY19-20 are nearly \$200,000 above FY18-19 costs due to a rise in oil prices. This resulted in a fixed price contract of \$2.40 per gallon compared to the \$1.68 per gallon paid during the first five months of FY18-19. A contract for renewable diesel, a non-fossil fuel, will take effect this December at \$2.25 per gallon locking in next year’s cost. With new SCE rate schedules for electric vehicle charging taking effect in FY19-20, EV charging costs are expected to decrease but it is difficult to predict the outcome with accuracy at this time.



Capital Budget

The capital budget for FY19-20 is \$27 million. A number of the projects will take place over the span of two years. Close to \$20 million in capital outlays will be required for the replacement or refurbishment of buses. Regarding the latter, there will be a sizable investment in some existing fleets to prolong useful lives while bus replacement funding is secured. This will also allow time for the electric vehicle market to further develop with expected advancements in vehicle reliability and range in addition to more competitive pricing. Such developments would bode well for the effort to meet MTD’s goal of full fleet electrification by 2030. Passenger facility improvements also make up a significant part of the budget, with the remaining capital allocations for various needs including service vehicles, IT systems, and Olive Terminal improvements. A more detailed capital project breakdown than that below is included in the budget tables at the end of the report.

Capital Projects

Bus Replacements & Refurbishments – The budget includes an \$8.8 million allocation for eight 40-foot electric buses that would be funded through a federal “Low-No” grant. It is a discretionary grant program and a more realistic goal is the approval of two to three vehicles although there is no guarantee of any award. The remaining revenue fleet acquisitions in FY19-20 are carryover projects including the four 40-foot electric buses being funded through the 2017 federal discretionary grant, four of the remaining eight 30-foot BYD electric buses being purchased, and capital lease payments for the remaining six 30-foot BYDs. In FY19-20, the refurbishing and repowering of a sizeable portion of the MTD fleet will begin. The project will increase the useful life and reliability of the buses through new drivetrains and other components while providing a makeover with repainting and other improvements to vehicle appearance and condition.

Passenger & Operating Facilities – With a construction contract awarded, the Transit Center renovation project is on track to begin this summer. It is expected to take eight months. Also included in the budget are bus stop improvements that had been put on hold. The project will take place over two years and includes at least 18 shelters. The earthquake retrofitting and roof replacement of the shop remains in the budget and is expected to take place in the coming year.

Service Vehicles – The Board recently authorized the purchase of 10 Chevrolet Bolts as replacement service vehicles. Most of the fully electric cars will be allocated as relief vehicles used to transport drivers to and from buses in revenue service. The project includes SCE bringing power to the vehicle chargers at no cost provided there are a minimum of 10 stations.

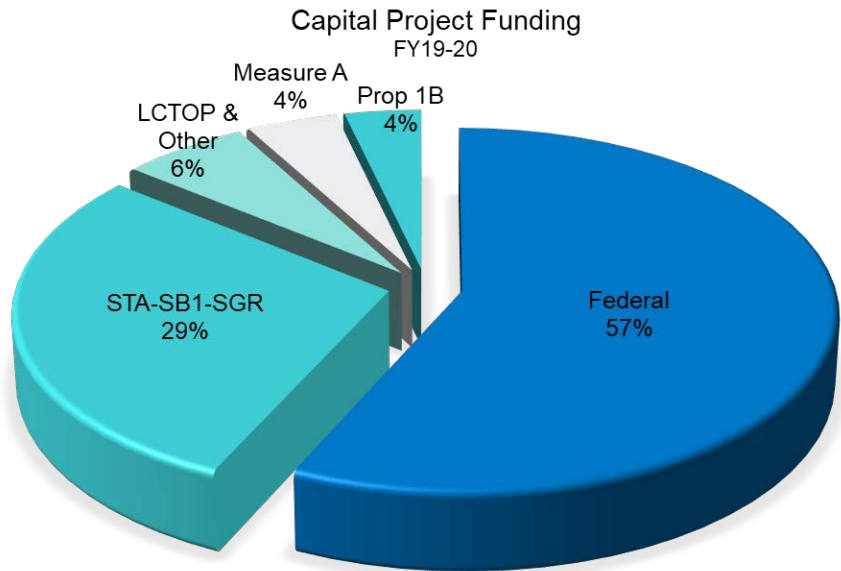
Capital Projects by Category
(\$ thousands)

	FY 19-20	Appropriations	
	Budget	Prior Year	New
Revenue Vehicle Purchases	\$14,693	\$5,853	\$8,840
Revenue Vehicle Improvements	5,250	625	4,625
Passenger Facilities	4,700	3,450	1,250
Operating Facilities	1,007	0	1,007
Service Vehicles & Other Equip	650	250	400
Intelligent Transportation Systems	475	75	400
Information Systems	200	0	200
Total Capital Projects	\$26,975	\$10,253	\$16,722

Intelligent Transportation Systems – The ITS budget includes a carryover funding allowance for the next phase in transit fare payment systems: mobile on-board payment via smartphones. Scheduled to begin in FY18-19, a backlog of projects have delayed it. The ability to move forward in FY19-20 will depend upon the progress in the slate of other projects in the capital budget.

Capital Revenue

Of the \$27 million in funding to support the capital budget, \$10 million represents encumbrances carried over from prior years. The remaining \$17 million will come from previously unspent allocations (e.g., STA) or new funding made available in FY19-20. MTD's capital projects will be paid for from traditional sources including federal grants; State Transit Assistance; the Measure A Capital Program; and the remainder of the Prop 1B funds. There are new sources as well including increased STA from SB1, the state LCTOP and State of Good Repair programs; and the use of a capital sinking fund included in the transportation mitigation agreement with UCSB.



Federal Funds – As previously discussed, \$1 million of 5307 formula assistance has been redirected to capital projects as part of reducing dependence on the funds for operating purposes. These funds, along with the past four years of FTA Section 5339(a) formula capital allocations, will assist with the purchase and refurbishment of revenue vehicles. The remaining \$2.8 million in FTA 5339(b) discretionary funding awarded in 2017 will support scheduled bus purchases as well. Making up a large part of federal capital funds is \$6.2 million in Low-No funds being sought for 40-foot electric buses.

Measure A Capital Program – In FY19-20, the budget calls for the full use of the District's Measure A capital allocation of \$968,000 for the year. The funds will be used as the local share for various capital projects. Measure A capital funds are held by the County Auditor-Controller on SBCAG's behalf and provided to MTD on a reimbursement basis.

STA-SB1-SGR – California's TDA State Transit Assistance (STA) program continues to provide a steady annual source of District capital funding. With the enactment of Senate Bill 1 (SB1) by the state two years ago, STA revenue has grown substantially. For funds available in FY19-20⁴, STA is projected to increase by over 50% to nearly \$2.5 million. SB1 revenue also supports the new State of Good Repair (SGR) program. SGR funds, like STA, are divided into a population based pool and a revenue based pool. The latter pot is distributed to transit operators on a pro rata basis determined by transit operator fare revenue. The population-based SGR is allocated countywide by SBCAG through a competitive process for a four-year period. Nearly \$500,000 in SGR funds supported the acquisition of the 10 Gillig buses in FY18-19. For FY19-20, SGR receipts will be limited as much of MTD's population based revenue is allocated to later years.

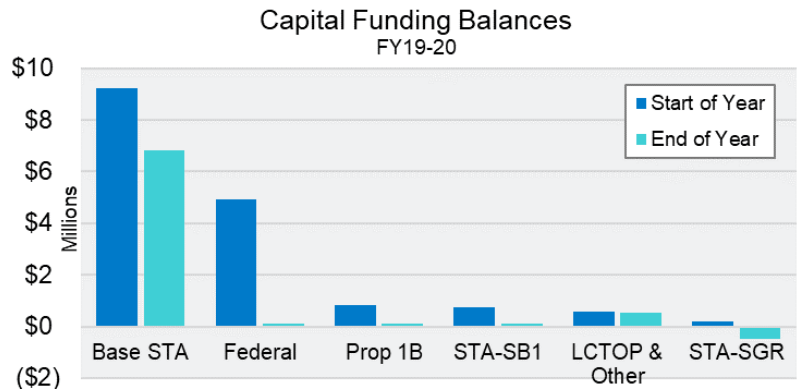
Bus Replacement Schedule

An update of MTD's bus replacement schedule reflecting long-term revenue vehicle capital needs and efforts to attain full fleet electrification by 2030 is in progress. Once completed, it will be reviewed by the Fleet and Facilities Committee before being brought to the full Board.

⁴ STA funds are received by the County in quarterly installments and distributed by SBCAG in the following fiscal year (e.g., STA funds generated and collected in FY18-19 are available to MTD in FY19-20).

Capital Fund Balances

With the size of the FY19-20 capital budget, the majority of capital revenue presently available to MTD will be programmed, leaving a balance of less than \$1.5 million at year end. As the budget includes several projects with outlays that will be deferred until next year or later, the capital funding balance will not actually drop to this level. Based on the anticipated need



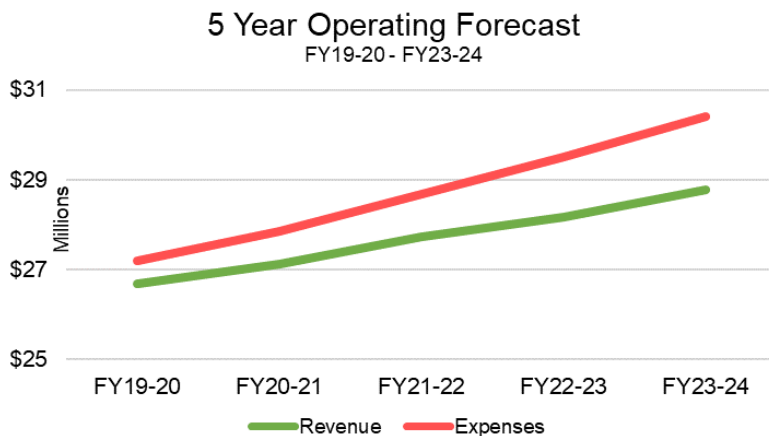
for capital expenditures during FY19-20, the expected balance at year end will be \$5.2 million. The adjacent chart shows beginning and ending capital funding balances by source and is limited to the expected outlays during the year. This information is in tabular format at the end of the report, which provides greater details for each funding source.

Forecast & Reserves

Five-Year Forecast

A five-year operating budget forecast had been updated through FY 23-24 with results shown in the line chart below. Some of the more salient assumptions utilized include the following:

- ◆ Revenue hours remain at the FY19-20 level throughout the five-year period.
- ◆ Farebox revenue increases 1.5% in FY 20-21 and 2% thereafter.
- ◆ FTA 5307 funding reduction in FY21-22 due to reclassification of MTD as a large UZA.
- ◆ Continued use of \$600,000 in STA-SB1 adjusted upward in line with expenses growth.
- ◆ Sales tax revenue growth based on state projections of nearly 3% each year.
- ◆ Wages and most benefits and other operating expenses grow at 2% to 2.5% per annum.
- ◆ Health insurance & diesel fuel prices escalate by 5% each year.



The five-year forecast shows growing operating deficits with the shortfall in FY23-24 reaching \$1.6 million. The projection does not include either a fare increase or the potential loss of \$2 million in federal formula assistance. Two important assumptions that fuel the expanding funding gap include growth in passenger fares below that of operating expenses; and the estimated 5% rise in health and fuel costs, which make up 18% of the operating budget.

The forecast is similar to those in the past that predict expenses will continue to outpace revenues. Of course, estimates and conditions will change in the coming years and MTD will effect necessary available actions to maintain balanced budgets. For the next couple of years, reserves are able to cover shortfalls should they come to fruition. With that said, the objective is to maintain reserves at targeted levels, which is the topic of the next section.

Operating Reserves

Based on the five-year operating forecast, reserves for operating activities will remain at or above targeted policy levels through FY21-22. Thereafter, predicted deficits will have eroded the District’s unrestricted net position (UNP), the source of reserves, to an insufficient amount. While this would be a strong signal that the structural imbalance must be addressed, MTD will still retain \$5 million as an operating reserve. As the lack of capacity to fund reserves is directly attributable to the projected deficits, any resolution to the latter will alleviate reserve shortfalls.

Targeted Reserve Balances					
(\$ thousands)					
Reserve Funds	FY 19-20	FY20-21	FY21-22	FY22-23	FY22-23
Working Capital	\$4,798	\$4,894	\$3,992	\$4,072	\$4,153
Emergency	2,719	2,784	2,868	2,951	3,041
Appropriated	544	557	574	590	608
Reserves Target Balance	\$8,061	\$8,235	\$7,433	\$7,613	\$7,803
Unrestricted Net Position	\$12,220	\$10,690	\$9,114	\$7,123	\$4,839
Targeted Reserves Shortfall	\$0	\$0	\$0	(\$490)	(\$2,964)

Retirement Benefit Obligations

Pension

Represented Employees – MTD makes monthly contributions to the Western Conference of Teamsters Pension Trust for employees covered by the collective bargaining agreement (CBA). The contribution amount is subject to the terms of the CBA. It is a defined benefit plan with payments to retirees based on a formula set by the Pension Trust. The 2018 Teamsters actuarial certification of the multi-employer indicates that the trust is 92% funded, considered exemplary.

Staff & Management – A 401(k) plan was established in 1985 for all employees not subject to the CBA. MTD makes an ongoing contribution on the employee’s behalf. As a fully-funded defined contribution plan, there is no unfunded retirement benefit liability.

Other Post-Employment Benefits (OPEB)

MTD provides post-employment health benefits up to a maximum of \$285 per month for eligible employees. The monthly benefit is in the form of a reimbursement to retirees for their personal health insurance premiums. Eligibility for the benefit requires that an employee be at least 65 years of age at the time of retirement and have worked a minimum of 20 years at MTD.

Government accounting standards require measuring the present value of unfunded future OPEB obligations and recording it as a liability. At the end of FY18-19, the liability will be \$2.7 million. **Because MTD set aside \$1 million in FY16-17 and \$500,000 in FY17-18 to cover future OPEB costs, the unfunded OPEB liability has been reduced to \$1.1 million and is 58% funded.** The prefunding is held in the California Employers Benefit Trust, managed by CalPERS. Per policy, staff will come back to the Board following the next biennial actuarial valuation of the trust with a recommendation concerning additional prefunding.

Detailed Budget Tables

Capital Project Budget Fiscal Year 2019-20

	FY19-20 Budget	Prior Years Appropriations	FY19-20 New Appropriations
<i>REVENUE VEHICLE PURCHASES</i>			
40' Electric Buses (8) [No-Lo]	\$8,840,000	\$0	\$8,840,000
40' Electric Buses (4)	\$3,750,000	\$3,750,000	\$0
30' Electric Buses (4)	1,734,118	1,734,118	0
30' Electric Buses (6) [Capital Lease]	368,461	368,461	0
Subtotal	<u>\$14,692,579</u>	<u>\$5,852,579</u>	<u>\$8,840,000</u>
<i>REVENUE VEHICLE IMPROVEMENTS</i>			
Bus Refurbishing/Repainting (2 years)	\$4,800,000	\$250,000	\$4,550,000
Bus Component Replacements Allowance	75,000	0	75,000
Hybrid Bus Battery Replacements	375,000	375,000	0
Subtotal	<u>\$5,250,000</u>	<u>\$625,000</u>	<u>\$4,625,000</u>
<i>OPERATING FACILITIES</i>			
Shop Structural Upgrades	\$250,000	\$0	\$250,000
Charging Infrastructure	150,000	0	150,000
Facilities Master Plan	332,000	0	332,000
Operating Facilities Allowance	75,000	0	75,000
Calle Real Property Development Allowance	200,000	0	200,000
Subtotal	<u>\$1,007,000</u>	<u>\$0</u>	<u>\$1,007,000</u>
<i>PASSENGER FACILITIES</i>			
Transit Center Improvements	\$3,700,000	\$3,050,000	\$650,000
Bus Stop Improvements (2 years)	1,000,000	400,000	600,000
Subtotal	<u>\$4,700,000</u>	<u>\$3,450,000</u>	<u>\$1,250,000</u>
<i>INTELLIGENT TRANSPORTATION SYSTEMS</i>			
AVL & ITS Systems Allowance	\$75,000	\$75,000	\$0
Advanced Fare Payment System	400,000	0	400,000
Subtotal	<u>\$475,000</u>	<u>\$75,000</u>	<u>\$400,000</u>
<i>INFORMATION SYSTEMS</i>			
Business Software Allowance	\$75,000	\$0	\$75,000
IT Systems & Security Allowance	125,000	0	125,000
Subtotal	<u>\$200,000</u>	<u>\$0</u>	<u>\$200,000</u>
<i>OTHER EQUIPMENT</i>			
Shop Equipment Allowance	\$50,000	\$0	\$50,000
Service Vehicles	560,000	250,000	310,000
Farebox & Radio Allowance	30,000	0	30,000
Office Furniture Allowance	10,000	0	10,000
Subtotal	<u>\$650,000</u>	<u>\$250,000</u>	<u>\$400,000</u>
Total Capital Projects	<u>\$26,974,579</u>	<u>\$10,252,579</u>	<u>\$16,722,000</u>

Capital Fund Balances

(\$ thousands)

	FY 19-20 Budget	FY 18-19 Projected
<u>STA-SB1-SGR</u>		
Beginning Balance	\$10,132	\$9,028
Additions	2,636	2,534
Outlays	(11,840)	(1,430)
Ending Balance	<u>\$928</u>	<u>\$10,132</u>
<u>Federal</u>		
Beginning Balance	\$4,902	\$9,326
Additions	7,688	1,065
Outlays	(12,590)	(5,489)
Ending Balance	<u>\$0</u>	<u>\$4,902</u>
<u>Prop 1B</u>		
Beginning Balance	\$820	\$1,225
Additions	0	0
Outlays	(820)	(405)
Ending Balance	<u>\$0</u>	<u>\$820</u>
<u>LCTOP & Other</u>		
Beginning Balance	\$564	\$460
Additions	1,315	103
Outlays	(1,357)	0
Ending Balance	<u>\$522</u>	<u>\$564</u>
<u>Measure A</u>		
Beginning Balance	\$0	\$0
Additions	968	971
Outlays	(968)	(971)
Ending Balance	<u>\$0</u>	<u>\$0</u>
<u>Total Capital Funds</u>		
Beginning Balance	\$16,418	\$20,040
Additions	12,608	4,673
Outlays	(27,575)	(8,295)
Capital Funds Total	<u>\$1,451</u>	<u>\$16,418</u>

Operating Revenue Summary

Fiscal Year 2019-20

	FY 2019-20	FY 2018-19	Var to FY20		FY 2018-19	Var to FY20	
	Budget	Budget	Amount	%	Estimate	Amount	%
FAREBOX REVENUE							
Cash Fares & Tokens	\$1,910,165	\$1,890,103	\$20,062	1%	\$1,919,764	(\$9,599)	-1%
Adult Passes	1,159,849	1,063,473	96,376	9%	1,137,297	22,552	2%
Youth Passes	560,389	522,515	37,874	7%	544,067	16,322	3%
Senior Passes	208,075	193,165	14,910	8%	202,014	6,061	3%
Mobility Passes	141,248	142,607	(1,359)	-1%	141,248	0	0%
Day Passes	10,053	8,533	1,520	18%	9,856	197	2%
Downtown-Waterfront Shuttle	1,224,374	1,155,490	68,884	6%	1,185,019	39,355	3%
UCSB Contract Fares	1,116,372	1,088,628	27,744	3%	1,096,644	19,728	1.8%
SBCB Contract Fares	826,794	827,050	(256)	0%	826,794	0	0%
Special Event Fares & Amtrak	67,200	80,139	(12,939)	-16%	66,622	578	1%
City My Ride Program	30,000	25,000	5,000	20%	29,048	952	3%
<i>Subtotal</i>	<u>\$7,254,519</u>	<u>\$6,996,703</u>	<u>\$257,817</u>	4%	<u>\$7,158,373</u>	<u>\$96,146</u>	1%
GRANTS & SUBSIDIES							
LTF Sales Tax Revenue	\$8,102,028	\$7,921,258	\$180,770	2%	\$7,921,258	\$180,770	2%
FTA Formula Assistance	4,797,946	5,220,966	(423,020)	-8%	5,246,799	(448,853)	-9%
Measure A	2,130,183	2,090,776	39,407	2%	2,232,896	(102,713)	-5%
State & Local Op Assistance	1,642,661	1,388,308	254,353	18%	1,406,036	236,624	17%
Property Tax Revenue	1,342,320	1,303,139	39,181	3%	1,316,739	25,581	2%
STA/SB1 Sales Tax Revenue	600,000	0	600,000	n/a	0	600,000	n/a
<i>Subtotal</i>	<u>\$18,615,138</u>	<u>\$17,924,447</u>	<u>\$690,691</u>	4%	<u>\$18,123,728</u>	<u>\$491,410</u>	3%
NON-TRANSPORTATION INCOME							
Advertising on Buses	\$475,000	\$525,000	(\$50,000)	-10%	\$453,508	\$21,492	5%
Lease & Other Income	111,970	267,337	(155,367)	-58%	332,276	(220,306)	-66%
Interest Income	232,181	223,916	8,265	4%	231,368	813	0%
<i>Subtotal</i>	<u>\$819,151</u>	<u>\$1,016,253</u>	<u>(\$197,102)</u>	-19%	<u>\$1,017,152</u>	<u>(\$198,001)</u>	-19%
<i>Total Operating Revenue</i>	<u>\$26,688,808</u>	<u>\$25,937,402</u>	<u>\$751,405</u>	3%	<u>\$26,299,253</u>	<u>\$389,555</u>	1%

Fare Revenue by Category

Cash & Token Fares	\$1,910,165	\$1,890,103	\$20,062	1%	\$1,919,764	(\$9,599)	-1%
Pass Sales	2,079,614	1,930,293	149,321	8%	2,034,482	45,132	2%
Contract Fares	3,264,740	3,176,307	88,434	3%	3,204,127	60,613	2%
<i>Total Farebox Revenue</i>	<u>\$7,254,519</u>	<u>\$6,996,703</u>	<u>\$257,817</u>	4%	<u>\$7,158,373</u>	<u>\$96,146</u>	1%

Operating Expense Summary

Fiscal Year 2019-20

	FY 2019-20	FY 2018-19	Var to FY20		FY 2018-19	Var to FY20	
	Budget	Budget	Amount	%	Estimate	Amount	%
ROUTE OPERATIONS							
Drivers	\$12,326,788	\$11,941,006	\$385,782	3%	\$11,756,675	\$570,113	5%
Dispatch & Supervision	740,790	751,456	(10,666)	-1%	752,850	(12,060)	-2%
Hiring & Training	422,544	403,643	18,901	5%	459,098	(36,554)	-8%
Risk & Safety	1,932,814	1,763,302	169,511	10%	1,704,212	228,602	13%
Transportation Subsidies	971,634	949,562	22,072	2%	991,961	(20,328)	-2%
<i>Subtotal</i>	<u>\$16,394,569</u>	<u>\$15,808,969</u>	<u>\$585,601</u>	<u>4%</u>	<u>\$15,664,796</u>	<u>\$729,774</u>	<u>5%</u>
VEHICLE MAINTENANCE							
Mechanics	\$1,263,494	\$1,196,169	\$67,324	6%	\$1,166,542	\$96,952	8%
Cleaners & Fuelers	833,094	848,166	(15,071)	-2%	824,976	8,118	1%
Supervision	733,949	712,060	21,889	3%	698,613	35,336	5%
Vehicle Consumables	2,283,784	2,052,762	231,023	11%	2,073,925	209,859	10%
Bus Parts & Supplies	710,000	715,000	(5,000)	-1%	701,452	8,548	1%
Vendor Services	107,500	132,500	(25,000)	-19%	118,951	(11,451)	-10%
Risk & Safety	62,679	189,571	(126,892)	-67%	82,040	(19,361)	-24%
<i>Subtotal</i>	<u>\$5,994,501</u>	<u>\$5,846,228</u>	<u>\$148,273</u>	<u>3%</u>	<u>\$5,666,499</u>	<u>\$328,002</u>	<u>6%</u>
PASSENGER ACCOMMODATIONS							
Passenger Facilities	\$554,061	\$554,538	(\$477)	0%	\$547,068	\$6,993	1%
Transit Development	362,911	256,260	106,650	42%	229,999	132,912	58%
Marketing & Community Relations	367,977	406,929	(38,952)	-10%	348,940	19,038	5%
Fare Revenue Collection	324,270	351,631	(27,360)	-8%	349,174	(24,904)	-7%
<i>Subtotal</i>	<u>\$1,609,219</u>	<u>\$1,569,358</u>	<u>\$39,862</u>	<u>3%</u>	<u>\$1,475,181</u>	<u>\$134,039</u>	<u>9%</u>
GENERAL OVERHEAD							
Finance	\$616,366	\$581,071	\$35,295	6%	\$584,910	\$31,456	5%
Personnel	183,437	175,353	8,084	5%	172,120	11,317	7%
Utilities & Communication	249,718	262,763	(13,045)	-5%	245,855	3,863	2%
Operating Facilities	429,824	401,136	28,688	7%	410,649	19,175	5%
District Administration	1,711,823	1,622,861	88,961	5%	1,543,225	168,598	11%
<i>Subtotal</i>	<u>\$3,191,168</u>	<u>\$3,043,184</u>	<u>\$147,983</u>	<u>5%</u>	<u>\$2,956,758</u>	<u>\$234,410</u>	<u>8%</u>
<i>Total Operating Expenses</i>	<u>\$27,189,457</u>	<u>\$26,267,739</u>	<u>\$921,718</u>	<u>4%</u>	<u>\$25,763,233</u>	<u>\$1,426,224</u>	<u>6%</u>

Route Operations Fiscal Year 2019-20

	FY 2019-20	FY 2018-19	Var to FY20		FY 2018-19	Var to FY20	
	Budget	Budget	Amount	%	Estimate	Amount	%
DRIVERS							
Scheduled	\$6,936,661	\$6,660,794	\$275,866	4%	\$6,736,028	\$200,633	3%
Scheduled Overtime	556,513	524,482	32,031	6%	538,684	17,829	3%
Unscheduled Pay	298,238	274,998	23,240	8%	288,765	9,472	3%
Driver Lite Duty	8,528	9,457	(928)	-10%	0	8,528	n/a
Paid Absences	908,996	980,143	(71,146)	-7%	821,380	87,616	11%
Health Benefits	1,920,548	1,837,845	82,703	5%	1,779,344	141,204	8%
Pension Contributions	983,729	964,440	19,289	2%	898,504	85,225	9%
Payroll Taxes	698,075	680,347	17,728	3%	675,777	22,297	3%
Uniforms	15,500	8,500	7,000	82%	18,192	(2,692)	-15%
<i>Drivers Subtotal</i>	<u>\$12,326,788</u>	<u>\$11,941,006</u>	<u>\$385,782</u>	<u>3%</u>	<u>\$11,756,675</u>	<u>\$570,113</u>	<u>5%</u>
DISPATCH & SUPERVISION							
Supervisors	\$283,471	\$299,885	(\$16,414)	-5%	\$306,539	(\$23,068)	-8%
Staff	181,685	176,908	4,777	3%	178,256	3,429	2%
Paid Absences	78,470	78,435	35	0%	74,586	3,884	5%
Health Benefits	119,765	118,607	1,158	1%	101,675	18,091	18%
Pension Contributions	34,561	33,745	816	2%	49,724	(15,163)	-30%
Payroll Taxes	42,838	43,876	(1,038)	-2%	42,071	767	2%
<i>Dispatch & Supe. Subtotal</i>	<u>\$740,790</u>	<u>\$751,456</u>	<u>(\$10,666)</u>	<u>-1%</u>	<u>\$752,850</u>	<u>(\$12,060)</u>	<u>-2%</u>
HIRING & TRAINING							
Staff	\$37,036	\$36,135	901	2%	\$32,157	4,879	15%
Student Drivers	126,843	125,000	1,843	1%	138,249	(11,406)	-8%
Existing Drivers/Supers	138,567	139,450	(883)	-1%	154,685	(16,118)	-10%
Paid Absences	13,510	13,416	94	1%	21,349	(7,839)	-37%
Health Benefits	30,171	20,056	10,115	50%	42,269	(12,098)	-29%
Pension Contributions	11,147	10,909	238	2%	17,984	(6,837)	-38%
Payroll Taxes	24,270	24,127	143	1%	18,731	5,540	30%
Medical Exams & License Fees	30,000	22,090	7,910	36%	28,523	1,477	5%
Employment Advertising	6,000	6,000	0	0%	4,907	1,093	22%
Training, Travel & Meetings	5,000	6,460	(1,460)	-23%	244	4,756	1949%
<i>Hiring & Training Subtotal</i>	<u>\$422,544</u>	<u>\$403,643</u>	<u>\$18,901</u>	<u>5%</u>	<u>\$459,098</u>	<u>(\$36,554)</u>	<u>-8%</u>
RISK & SAFETY							
<u>Wages & Benefits</u>							
Staff	\$89,268	\$129,433	(\$40,166)	-31%	\$143,413	(\$54,146)	-38%
Contract Employment	98,684	0	98,684	n/a	16,667	82,018	492%
Supervisors	299,594	246,519	53,075	22%	309,643	(10,049)	-3%
Driver Accident Pay	1,866	1,839	27	1%	1,661	204	12%
Paid Absences	48,876	81,086	(32,210)	-40%	98,913	(50,037)	-51%
Health Benefits	94,844	79,248	15,596	20%	84,969	9,875	12%
Pension Contributions	40,007	36,981	3,027	8%	47,071	(7,063)	-15%
Payroll Taxes	34,662	36,260	(1,598)	-4%	42,915	(8,253)	-19%
<i>Wages & Benefits Subtotal</i>	<u>\$707,801</u>	<u>\$611,366</u>	<u>\$96,435</u>	<u>16%</u>	<u>\$745,251</u>	<u>(\$37,450)</u>	<u>-5%</u>

Route Operations Fiscal Year 2019-20

	FY 2019-20	FY 2018-19	Var to FY20		FY 2018-19	Var to FY20	
	Budget	Budget	Amount	%	Estimate	Amount	%
<i>RISK & SAFETY (cont'd)</i>							
<u>Public Liability</u>							
Professional Services	\$120,498	\$115,900	\$4,597	4%	\$128,743	(\$8,245)	-6%
Insurance	311,856	308,437	3,419	1%	291,119	20,737	7%
Current Year Incident Payouts	50,000	50,000	0	0%	10,000	40,000	400%
Current Year Incident Reserves	100,000	100,000	0	0%	5,000	95,000	1900%
Prior Years Incident Payouts	25,000	50,000	(25,000)	-50%	12,732	12,268	96%
Change in Prior Years Reserves	(25,000)	(50,000)	25,000	-50%	(92,500)	67,500	-73%
Public Liability Subtotal	\$582,354	\$574,337	\$8,016	1%	\$355,093	\$227,260	64%
<u>Workers' Compensation</u>							
Professional Services	\$301,709	\$348,099	(\$46,390)	-13%	\$402,060	(\$100,351)	-25%
Insurance	95,950	85,500	10,450	12%	90,547	5,403	6%
Current Year Incident Payouts	50,000	75,000	(25,000)	-33%	14,702	35,298	240%
Current Year Incident Reserves	225,000	250,000	(25,000)	-10%	200,000	25,000	13%
Prior Years Incident Payouts	350,000	400,000	(50,000)	-13%	577,301	(227,301)	-39%
Change in Prior Years Reserves	(400,000)	(600,000)	200,000	-33%	(700,000)	300,000	-43%
Miscellaneous Risk & Safety	20,000	19,000	1,000	5%	19,257	743	4%
Workers' Comp Subtotal	\$642,659	\$577,599	65,060	11%	\$603,867	\$38,792	6%
<i>Risk & Safety Subtotal</i>	<u>\$1,932,814</u>	<u>\$1,763,302</u>	<u>\$169,511</u>	10%	<u>\$1,704,212</u>	<u>\$228,602</u>	13%
<u>TRANSPORTATION SUBSIDIES</u>							
ADA Paratransit Service	\$971,634	\$899,562	\$72,072	8%	\$941,961	\$29,672	3%
Easy Lift Van	0	50,000	(50,000)	-100%	50,000	(50,000)	-100%
Transportation Subsidies Sbtl	\$971,634	\$949,562	\$22,072	2%	\$991,961	(\$20,328)	-2%
<i>Total Route Operations</i>	<u>\$16,394,569</u>	<u>\$15,808,969</u>	<u>\$585,601</u>	4%	<u>\$15,664,796</u>	<u>\$729,774</u>	5%

Vehicle Maintenance Detail

Fiscal Year 2019-20

	FY 2019-20	FY 2018-19	Var to FY20		FY 2018-19	Var to FY20	
	Budget	Budget	Amount	%	Estimate	Amount	%
MECHANICS							
Mechanics	\$717,219	\$683,763	\$33,456	5%	\$641,849	\$75,370	12%
Less Mechanic Capital Labor	(7,597)	(7,478)	(120)	2%	(6,664)	(933)	14%
Mechanics-OT	38,390	51,419	(13,029)	-25%	70,857	(32,467)	-46%
Paid Absences	101,607	98,961	2,646	3%	109,557	(7,950)	-7%
Health Benefits	214,152	175,290	38,862	22%	172,455	41,697	24%
Pension Contributions	97,952	96,032	1,921	2%	80,519	17,434	22%
Payroll Taxes	68,370	66,781	1,589	2%	66,360	2,010	3%
Uniforms	18,000	16,000	2,000	13%	18,409	(409)	-2%
Tool Allowance	15,400	15,400	0	0%	13,200	2,200	17%
<i>Mechanics Subtotal</i>	<u>\$1,263,494</u>	<u>\$1,196,169</u>	<u>\$67,324</u>	6%	<u>\$1,166,542</u>	<u>\$96,952</u>	8%
CLEANERS & FUELERS							
Service Workers	\$447,383	\$456,775	(\$9,392)	-2%	\$449,119	(\$1,736)	0%
Paid Absences	73,580	70,052	3,528	5%	57,954	15,626	27%
Health Benefits	186,391	195,822	(9,430)	-5%	191,901	(5,510)	-3%
Pension Contributions	72,977	74,419	(1,442)	-2%	70,595	2,382	3%
Payroll Taxes	42,276	42,875	(600)	-1%	40,591	1,685	4%
Uniforms	7,488	6,552	936	14%	10,017	(2,529)	-25%
Medical Exams & License Fees	3,000	1,671	1,329	80%	4,800	(1,800)	-38%
<i>Cleaners & Fuelers Subtotal</i>	<u>\$833,094</u>	<u>\$848,166</u>	<u>(\$15,071)</u>	-2%	<u>\$824,976</u>	<u>\$8,118</u>	1%
SUPERVISION							
Staff	\$454,318	\$454,855	(\$537)	0%	\$452,588	\$1,730	0%
Paid Absences	55,801	49,706	6,095	12%	65,121	(9,320)	-14%
Health Benefits	117,999	102,983	15,016	15%	91,201	26,798	29%
Pension Contributions	50,652	50,456	196	0%	42,659	7,993	19%
Payroll Taxes	40,179	39,935	244	1%	41,975	(1,796)	-4%
Training, Travel & Meetings	15,000	14,125	875	6%	5,069	9,931	196%
<i>Supervision Subtotal</i>	<u>\$733,949</u>	<u>\$712,060</u>	<u>\$21,889</u>	3%	<u>\$698,613</u>	<u>\$35,336</u>	5%
VEHICLE CONSUMABLES							
Bus Fuel	\$1,801,934	\$1,611,870	\$190,064	12%	\$1,610,549	\$191,385	12%
Oil & Lubricants	160,000	135,934	24,066	18%	152,665	7,335	5%
Electric Vehicle Power	138,250	125,000	13,250	11%	131,551	6,699	5%
Tire Lease	171,600	169,957	1,643	1%	164,456	7,144	4%
Tire Mounting	12,000	10,000	2,000	20%	14,704	(2,704)	-18%
<i>Vehicle Consumables Subtotal</i>	<u>\$2,283,784</u>	<u>\$2,052,762</u>	<u>\$231,023</u>	11%	<u>\$2,073,925</u>	<u>\$209,859</u>	10%
VEHICLE PARTS & SUPPLIES							
Bus Parts Issued	\$600,000	\$625,000	(\$25,000)	-4%	\$583,027	\$16,973	3%
Shop Supplies	75,000	65,000	10,000	15%	86,547	(11,547)	-13%
Bus Servicing Supplies	15,000	15,000	0	0%	13,855	1,145	8%
Hazmat Disposal & Compliance	20,000	10,000	10,000	100%	18,024	1,976	11%
<i>Veh. Parts & Supplies Subtotal</i>	<u>\$710,000</u>	<u>\$715,000</u>	<u>(\$5,000)</u>	-1%	<u>\$701,452</u>	<u>\$8,548</u>	1%

Vehicle Maintenance Detail Fiscal Year 2019-20

	FY 2019-20	FY 2018-19	Var to FY20		FY 2018-19	Var to FY20	
	Budget	Budget	Amount	%	Estimate	Amount	%
VENDOR BUS REPAIRS							
Vandalism Repairs	\$5,000	\$5,000	\$0	0%	\$4,127	\$873	21%
Accident Damage Repairs	5,000	5,000	0	0%	0	5,000	n/a
Accident Claim Collections	(2,500)	(2,500)	0	0%	(1,468)	(1,032)	70%
Other Vendor Repairs	100,000	125,000	(25,000)	-20%	116,292	(16,292)	-14%
<i>Vendor Bus Repairs Subtotal</i>	<u>\$107,500</u>	<u>\$132,500</u>	<u>(\$25,000)</u>	-19%	<u>\$118,951</u>	<u>(\$11,451)</u>	-10%
RISK & SAFETY							
Workers' Comp Services	\$22,629	\$25,071	(\$2,442)	-10%	\$21,189	\$1,440	7%
Workers' Comp Insurance	5,050	4,500	550	12%	4,765	285	6%
Current Year Incident Payouts	10,000	25,000	(15,000)	-60%	29,957	(19,957)	-67%
Current Year Incident Reserve	25,000	135,000	(110,000)	-81%	85,000	(60,000)	-71%
Prior Years Incident Payouts	100,000	150,000	(50,000)	-33%	21,128	78,872	373%
Change in Prior Years Reserves	(100,000)	(150,000)	50,000	-33%	(80,000)	(20,000)	25%
<i>Risk & Safety Subtotal</i>	<u>\$62,679</u>	<u>\$189,571</u>	<u>(\$126,892)</u>	-67%	<u>\$82,040</u>	<u>(\$19,361)</u>	-24%
Total Vehicle Maintenance	<u><u>\$5,994,501</u></u>	<u><u>\$5,846,228</u></u>	<u><u>\$148,273</u></u>	3%	<u><u>\$5,666,499</u></u>	<u><u>\$328,002</u></u>	6%

Passenger Accommodations Detail

Fiscal Year 2019-20

	FY 2019-20	FY 2018-19	Var to FY20		FY 2018-19	Var to FY20	
	Budget	Budget	Amount	%	Estimate	Amount	%
PASSENGER FACILITIES							
<u>Wages & Benefits</u>							
Supervisors	\$162,014	\$162,093	(\$78)	0%	\$154,019	\$7,996	5%
TC Advisors	111,116	103,121	7,994	8%	100,516	10,600	11%
Staff	41,112	40,318	793	2%	42,093	(982)	-2%
Paid Absences	35,768	35,114	654	2%	38,073	(2,305)	-6%
Health Benefits	120,954	114,271	6,683	6%	106,553	14,401	14%
Pension Contributions	27,167	26,769	398	1%	20,064	7,103	35%
Payroll Taxes	28,260	27,648	612	2%	27,629	631	2%
Wages & Benefits Subtotal	\$526,390	\$509,335	17,055	3%	\$488,948	\$37,443	8%
<u>Buildings & Grounds</u>							
TC Contract Maintenance	\$15,000	\$31,533	(\$16,533)	-52%	\$46,188	(\$31,188)	-68%
TC Repairs/Supplies	5,000	6,000	(1,000)	-17%	9,128	(4,128)	-45%
Bus Stop Repairs/Supplies	5,000	5,000	0	0%	739	4,261	577%
TC Property Insurance	2,671	2,671	0	0%	2,065	605	29%
Buildings & Grounds Subtotal	\$27,671	\$45,203	(\$17,533)	-39%	\$58,120	(\$30,450)	-52%
<i>Passenger Facilities Subtotal</i>	<i>\$554,061</i>	<i>\$554,538</i>	<i>(\$477)</i>	<i>0%</i>	<i>\$547,068</i>	<i>\$6,993</i>	<i>1%</i>
TRANSIT DEVELOPMENT							
Staff	\$216,744	\$144,549	\$72,194	50%	\$134,803	\$81,941	61%
Paid Absences	28,145	23,584	4,562	19%	23,215	4,931	21%
Health Benefits	66,101	49,710	16,391	33%	43,165	22,935	53%
Pension Contributions	24,489	16,813	7,676	46%	15,896	8,593	54%
Payroll Taxes	19,432	13,605	5,828	43%	12,920	6,512	50%
Training, Travel & Meetings	3,000	3,000	0	0%	0	3,000	n/a
Planning Services & Supplies	5,000	5,000	0	0%	0	5,000	n/a
<i>Transit Development Subtotal</i>	<i>\$362,911</i>	<i>\$256,260</i>	<i>\$106,650</i>	<i>42%</i>	<i>\$229,999</i>	<i>\$132,912</i>	<i>58%</i>
MARKETING & COMMUNITY RELATIONS							
<u>Wages & Benefits</u>							
Staff	\$91,919	\$108,844	(\$16,925)	-16%	\$111,523	(\$19,603)	-18%
Paid Absences	11,079	10,967	112	1%	15,593	(4,514)	-29%
Health Benefits	16,000	15,303	697	5%	18,581	(2,581)	-14%
Pension Contributions	10,300	11,981	(1,681)	-14%	12,809	(2,509)	-20%
Payroll Taxes	8,179	9,484	(1,305)	-14%	10,087	(1,908)	-19%
Wages & Benefits Subtotal	137,477	156,579	(19,102)	-12%	168,593	(31,116)	-18%
<u>Outside Services</u>							
Media Ad Placement	\$16,000	\$16,000	\$0	0%	\$16,127	(\$127)	-1%
Brochures & Publications	17,200	19,200	(2,000)	-10%	7,141	10,059	141%
Market Research	7,500	7,500	0	0%	373	7,127	n/a
Promotional Giveaways	13,000	15,000	(2,000)	-13%	4,400	8,600	195%
Bus/Shuttle Decorations	1,500	1,500	0	0%	0	1,500	n/a
Other Promotions	86,300	92,300	(6,000)	-7%	77,912	8,388	11%
Route Schedules & Information	85,000	94,850	(9,850)	-10%	71,123	13,877	20%
Training, Travel & Meetings	4,000	4,000	0	0%	3,271	729	22%
Outside Services Subtotal	\$230,500	\$250,350	(\$19,850)	-8%	\$180,347	\$50,153	28%
<i>Marketing & Comm. Relations</i>	<i>\$367,977</i>	<i>\$406,929</i>	<i>(\$38,952)</i>	<i>-10%</i>	<i>\$348,940</i>	<i>\$19,038</i>	<i>5%</i>

Passenger Accommodations Detail

Fiscal Year 2019-20

	FY 2019-20	FY 2018-19	Var to FY20		FY 2018-19	Var to FY20	
	Budget	Budget	Amount	%	Estimate	Amount	%
FARE REVENUE COLLECTION							
<u>Wages & Benefits</u>							
Staff	\$125,348	\$120,079	\$5,269	4%	\$121,356	\$3,992	3%
Paid Absences	20,743	19,871	872	4%	18,310	2,433	13%
Health Benefits	56,995	54,555	2,440	4%	54,539	2,456	5%
Pension Contributions	14,609	13,995	614	4%	14,085	524	4%
Payroll Taxes	11,575	11,130	445	4%	11,168	407	4%
Wages & Benefits Subtotal	\$229,270	\$219,631	\$9,640	4%	\$219,458	\$9,812	4%
<u>Outside Services</u>							
Fare Processing	\$50,000	\$75,000	(\$25,000)	-33%	\$75,643	(\$25,643)	-34%
Farebox Parts & Repairs	20,000	25,000	(5,000)	-20%	12,073	7,927	66%
Tickets, Tokens & Transfers	25,000	32,000	(7,000)	-22%	42,000	(17,000)	-40%
Outside Services Subtotal	\$95,000	\$132,000	(\$37,000)	-28%	\$129,716	(\$34,716)	-27%
Fare Revenue Collection Sbtl	\$324,270	\$351,631	(\$27,360)	-8%	\$349,174	(\$24,904)	-7%
Total Pssnger Accommodations	\$1,609,219	\$1,569,358	\$39,862	3%	\$1,475,181	\$134,039	9%

General Overhead Detail

	FY 2019-20	FY 2018-19	Var to FY20		FY 2018-19	Var to FY20	
	Budget	Budget	Amount	%	Estimate	Amount	%
<i>FINANCE</i>							
Staff	\$339,298	\$328,491	\$10,807	3%	\$331,115	\$8,183	2%
Paid Absences	54,556	52,995	1,561	3%	51,448	3,108	6%
Health Benefits	83,899	80,297	3,602	4%	79,921	3,977	5%
Pension Contributions	39,385	38,149	1,237	3%	38,288	1,097	3%
Payroll Taxes	31,028	30,138	889	3%	30,188	840	3%
Financial Audit Services	68,200	51,000	17,200	34%	53,950	14,250	26%
<i>Finance Subtotal</i>	<u>\$616,366</u>	<u>\$581,071</u>	<u>\$35,295</u>	6%	<u>\$584,910</u>	<u>\$31,456</u>	5%
<i>PERSONNEL</i>							
Staff	\$113,800	\$108,729	\$5,071	5%	\$104,364	\$9,436	9%
Paid Absences	11,440	10,930	510	5%	12,597	(1,157)	-9%
Health Benefits	35,793	34,256	1,537	4%	34,095	1,698	5%
Pension Contributions	12,524	11,966	558	5%	11,769	755	6%
Payroll Taxes	9,880	9,472	408	4%	9,295	585	6%
<i>Personnel Subtotal</i>	<u>\$183,437</u>	<u>\$175,353</u>	<u>\$8,084</u>	5%	<u>\$172,120</u>	<u>\$11,317</u>	7%
<i>UTILITIES</i>							
Phone & Data Communications	\$72,633	\$76,111	(\$3,478)	-5%	\$70,988	\$1,645	2%
Power, Water & Refuse	162,085	171,652	(9,567)	-6%	157,239	4,847	3%
Two-Way Radios	15,000	15,000	0	0%	17,628	(2,628)	-15%
<i>Utilities Subtotal</i>	<u>\$249,718</u>	<u>\$262,763</u>	<u>(\$13,045)</u>	-5%	<u>\$245,855</u>	<u>\$3,863</u>	2%
<i>OPERATING FACILITIES</i>							
<u>Wages & Benefits</u>							
Staff	\$59,923	\$58,453	\$1,470	3%	\$56,243	\$3,681	7%
Paid Absences	7,659	7,480	180	2%	8,856	(1,196)	-14%
Health Benefits	10,667	10,202	465	5%	10,153	513	5%
Pension Contributions	6,758	6,593	165	3%	6,560	198	3%
Payroll Taxes	5,370	5,256	114	2%	5,223	147	3%
<i>Wages & Benefits Subtotal</i>	<u>\$90,377</u>	<u>\$87,984</u>	<u>\$2,393</u>	3%	<u>\$87,034</u>	<u>\$3,343</u>	4%
<u>Service Vehicles</u>							
Parts & Repairs	\$25,000	\$30,000	(\$5,000)	-17%	\$35,100	(\$10,100)	-29%
Fuel	66,000	69,600	(3,600)	-5%	64,011	1,989	3%
<i>Service Vehicles Subtotal</i>	<u>\$91,000</u>	<u>\$99,600</u>	<u>(\$8,600)</u>	-9%	<u>\$99,111</u>	<u>(\$8,111)</u>	-8%
<u>Buildings & Grounds</u>							
Contract Maintenance	\$90,720	\$80,720	\$10,000	12%	\$90,840	(\$120)	0%
Overpass Site Maintenance	20,000	5,500	14,500	264%	103	19,897	n/a
B&G Repairs/Supplies	85,000	75,000	10,000	13%	86,840	(1,840)	-2%
Property Insurance	52,727	52,332	395	1%	46,721	6,006	13%
<i>Buildings & Grounds Subtotal</i>	<u>\$248,447</u>	<u>\$213,552</u>	<u>\$34,895</u>	16%	<u>\$224,504</u>	<u>\$23,943</u>	11%
<i>Operating Facilities Subtotal</i>	<u>\$429,824</u>	<u>\$401,136</u>	<u>\$28,688</u>	7%	<u>\$410,649</u>	<u>\$19,175</u>	5%

General Overhead Detail

	FY 2019-20	FY 2018-19	Var to FY20		FY 2018-19	Var to FY20	
	Budget	Budget	Amount	%	Estimate	Amount	%
<i>DISTRICT ADMINISTRATION</i>							
<u>Wages & Benefits</u>							
Staff	\$610,472	\$563,170	\$47,302	8%	\$534,597	\$75,875	14%
Paid Absences	109,473	97,663	11,810	12%	102,411	7,062	7%
Health Benefits	159,171	136,533	22,638	17%	130,125	29,045	22%
Pension Contributions	86,455	81,083	5,371	7%	63,283	23,172	37%
Payroll Taxes	56,572	52,144	4,428	8%	46,641	9,931	21%
Wages & Benefits Subtotal	\$1,022,143	\$930,594	\$91,549	10%	\$877,179	\$144,964	17%
<u>Administrative Services</u>							
Directors Fees	\$10,800	\$12,600	(\$1,800)	-14%	\$9,680	\$1,120	12%
Public Officials Insurance	77,932	67,143	10,789	16%	66,493	11,439	17%
Legal Counsel	100,000	100,000	0	0%	112,167	(12,167)	-11%
Pension Administration	2,500	2,500	0	0%	0	2,500	n/a
Office Equipment Maintenance	200,000	188,930	11,070	6%	195,671	4,329	2%
Miscellaneous Services	75,000	76,694	(1,694)	-2%	74,812	188	0%
Office & Computer Supplies	50,000	60,000	(10,000)	-17%	43,693	6,307	14%
Dues & Subscriptions	53,448	52,400	1,048	2%	52,557	891	2%
Conferences, Meetings, Training	15,000	19,000	(4,000)	-21%	10,363	4,637	45%
Employee Relations	30,000	19,365	10,635	55%	33,216	(3,216)	-10%
Retiree Health Insurance	0	0	0	n/a	0	0	n/a
Mandated Fees & Permits	40,000	40,000	0	0%	45,929	(5,929)	-13%
Bus Ad Revenue Program	10,000	15,000	(5,000)	-33%	8,405	1,595	19%
Misc. Expenses & Losses	25,000	38,636	(13,636)	-35%	13,059	11,941	91%
Admin. Services Subtotal	\$689,680	\$692,268	(\$2,588)	0%	\$666,045	\$23,635	4%
<i>District Admin. Subtotal</i>	<u>\$1,711,823</u>	<u>\$1,622,861</u>	<u>\$88,961</u>	5%	<u>\$1,543,225</u>	<u>\$168,598</u>	11%
<i>Total General Overhead</i>	<u>\$3,191,168</u>	<u>\$3,043,184</u>	<u>\$147,983</u>	5%	<u>\$2,956,758</u>	<u>\$234,410</u>	8%