



# OPERATING & CAPITAL BUDGET

Fiscal Year 2020-21



## **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](http://www.sbmtd.gov)

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# OPERATING & CAPITAL BUDGET

## Santa Barbara Metropolitan Transit District

### Fiscal Year 2020-21

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## Executive Summary

The proposed budget for the Santa Barbara Metropolitan Transit District (District) for fiscal year 2020-2021 (FY20-21) reflects the severe economic impacts brought about by the ongoing COVID-19 pandemic. It is built around assumptions that are difficult to predict and subject to potential significant change throughout the year as the financial outlook evolves. The core matter for the District is the anticipated steep decline in operating revenues, chiefly in fare income and sales tax receipts. While operating costs will also be down from a reduced service level, the current outlook is for an \$8.6 million deficit.<sup>1</sup> To put this in perspective, the size of the deficit is 30% of the entire budget for the fiscal year coming to a close this month (FY19-20). Avoiding what would otherwise be a fiscal crisis requiring severe cutbacks is an allocation of federal CARES Act<sup>2</sup> funding to the District. The CARES Act relief is sufficient to fully balance the District’s operating budget in FY20-21.

Operating Budget  
(\$ thousands)

|                              | FY 20-21         | FY 19-20        | Variance to FY20 |             | FY 19-20         | Variance to FY20 |             |
|------------------------------|------------------|-----------------|------------------|-------------|------------------|------------------|-------------|
|                              | Budget           | Budget          | Amt              | %           | Estimate         | Amt              | %           |
| <b>Revenue</b>               |                  |                 |                  |             |                  |                  |             |
| Fare Revenue                 | \$1,038          | \$7,228         | (\$6,190)        | -86%        | \$5,196          | (\$4,158)        | -80%        |
| Sale Tax Revenue             | 8,276            | 10,832          | (2,556)          | -24%        | 9,665            | (1,389)          | -14%        |
| FTA Operating Assistance     | 5,917            | 5,574           | 343              | 6%          | 6,250            | (333)            | -5%         |
| State/Local Operating Assist | 2,007            | 1,643           | 364              | 22%         | 1,245            | 762              | 61%         |
| Property Tax Revenue         | 1,334            | 1,342           | (8)              | -1%         | 1,388            | (53)             | -4%         |
| Other Income                 | 458              | 1,611           | (1,154)          | -72%        | 1,527            | (1,069)          | -70%        |
| <b>Total Revenue</b>         | <b>\$19,029</b>  | <b>\$28,230</b> | <b>(\$9,201)</b> | <b>-33%</b> | <b>\$25,270</b>  | <b>(\$6,241)</b> | <b>-25%</b> |
| <b>Expenses</b>              |                  |                 |                  |             |                  |                  |             |
| Route Operations             | \$16,909         | \$17,879        | (\$969)          | -5%         | \$17,027         | (\$117)          | -1%         |
| Vehicle Maintenance          | 5,285            | 5,848           | (562)            | -10%        | 5,559            | (274)            | -5%         |
| Passenger Accommodations     | 1,688            | 1,626           | 62               | 4%          | 1,536            | 151              | 10%         |
| General Overhead             | 3,698            | 3,399           | 298              | 9%          | 3,342            | 356              | 11%         |
| <b>Total Expenses</b>        | <b>\$27,580</b>  | <b>\$28,752</b> | <b>(\$1,172)</b> | <b>-4%</b>  | <b>\$27,464</b>  | <b>\$116</b>     | <b>0%</b>   |
| <b>Net Surplus/(Deficit)</b> | <b>(\$8,551)</b> | <b>(\$522)</b>  |                  |             | <b>(\$2,194)</b> |                  |             |

Following are four key pandemic-related assumptions used in the development of the budget.

- The collection of fares in buses will resume midyear beginning in January 2021.
- There will be no contract fare revenue for the period that general fares are not collected.
- Sales tax revenue will fall 19% compared to the prior year’s budgeted amount.
- The service level will have 11% fewer revenue hours than approved for FY19-20.

Again, these premises are subject to change depending upon the effects of the health pandemic on several factors such as the rate at which ridership returns and physical distancing requirements as well as the level of economic activity affecting District revenue sources. For instance, advancement into later stages of Santa Barbara County’s Reopening Measures coupled with added MTD safety protocols could result in moving up the return of collecting fares or restart of suspended transit services. Of course, a worsening of conditions would prolong the current health and safety measures affecting transit ridership and operating revenue.

Staff will continue to closely monitor events to stay abreast of possible additional concerns for the District, enabling prompt work environment changes and financial responses. This will result in more frequent

<sup>1</sup> The deficit is before the application of federal CARES Act funding to the budget.

<sup>2</sup> The Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law on March 27th, 2020, to provide more than \$2 trillion of economic relief for the nation.

financial updates for the Board, which may include recommendations for budget revisions outside the normal midyear cycle.

Staff intends to present an initial overview of Business Recovery Plan Guidelines to the Board in July. The guidelines will provide a set of strategies for the District that mirrors Santa Barbara County’s Reopening Measures stages. The District’s guidelines will be comprised of short and mid-term service provision criteria, safety protocols, preliminary service plan goals, and planning and recovery measures.

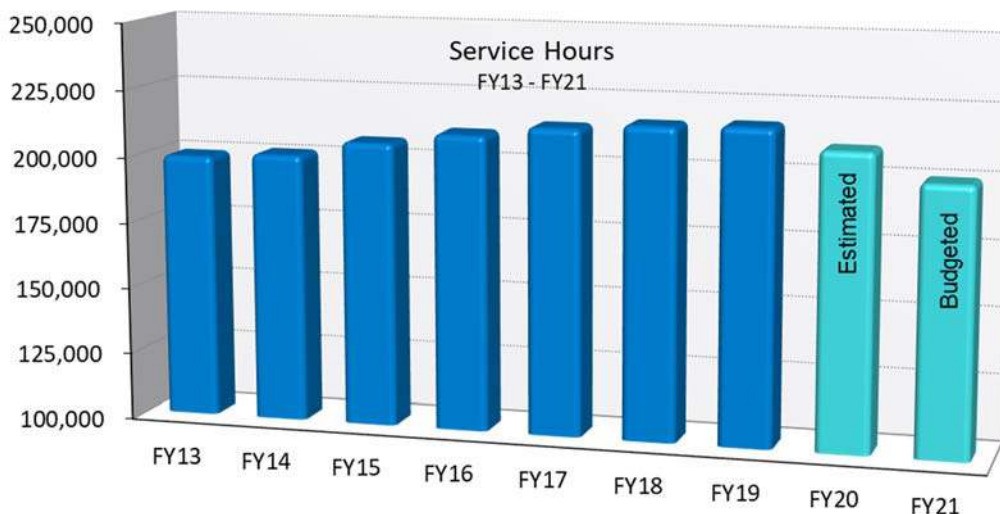
To be clear, staff will present a very short summary in July outlining the various tasks, policies and projects identified to prepare the District for economic and service recovery. This approach will provide the Board and the public with an overview of the situation that local public transit is facing with an eye toward transparency and the ability to receive input. Emergency measures may need to take place throughout the calendar year as we adapt to the service needs of local schools, the university and community college, as well as those of our essential workers. Further complicating the matter is the reality that another wave of COVID-19 cases may come later in the year and progress made during the four stages of reopening could be hindered.

## Transit Service Level

In response to the effects of the health pandemic, last March the District began implementing a number of measures to protect employee and passenger health. With the sudden closure of schools, the university, and our community college, MTD suspended lines primarily dedicated to serving those institutions. In April, MTD suspended shuttle routes that often serve tourist populations and those lines that typically scored in the fourth quartile of annual ridership. The suspension of eight of the District’s 24 routes in late FY19-20 will end the continuous annual growth in the service level since FY13-14. The service level included in the budget may be a bit optimistic. It includes the restoration of lines 28, 15x and 16 in the fall and implements grant-funded new service in the second half of the year.

FY20-21 Service Level  
(in Revenue Hours)

| <u>Service Description</u> | <u>Hours</u>   |
|----------------------------|----------------|
| Ending FY19-20 Level       | 223,636        |
| Microtransit & 19x         | 2,926          |
| Service Suspensions        | (26,564)       |
| Adjusted FY20-21 Level     | <u>199,998</u> |
| Change in Service Level    | -11%           |



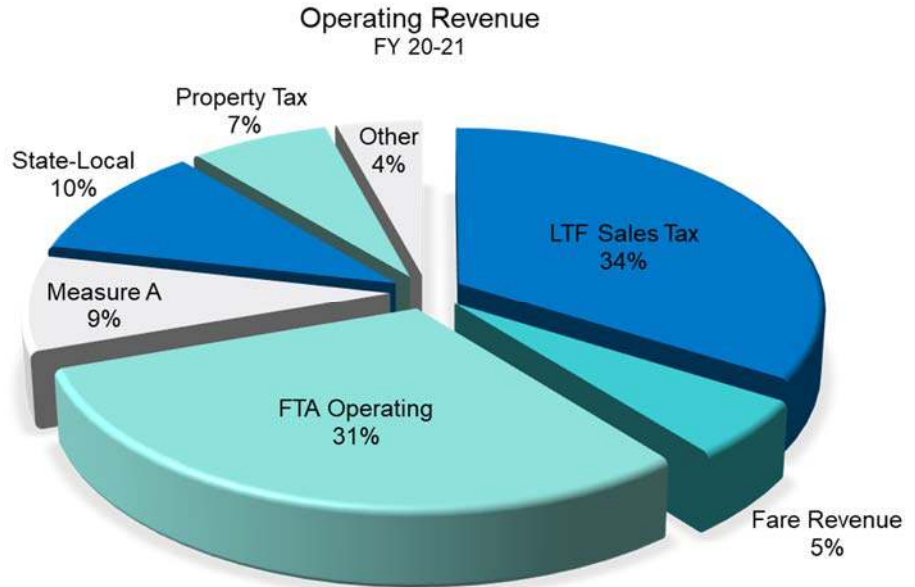
With the addition of CARES Act funds, grants supporting new services, and contractual support of UCSB for Route 28, the budgeted service level may be financially achievable this year. However, the current workforce numbers and the challenge of hiring, training and licensing additional drivers by the fall may be an insurmountable task. As such, staff will be working on a multitude of scenarios to account for the uncertainty surrounding our projected workforce figures and the ambiguity surrounding the manner in which our local educational institutions will reopen.

# Operating Budget

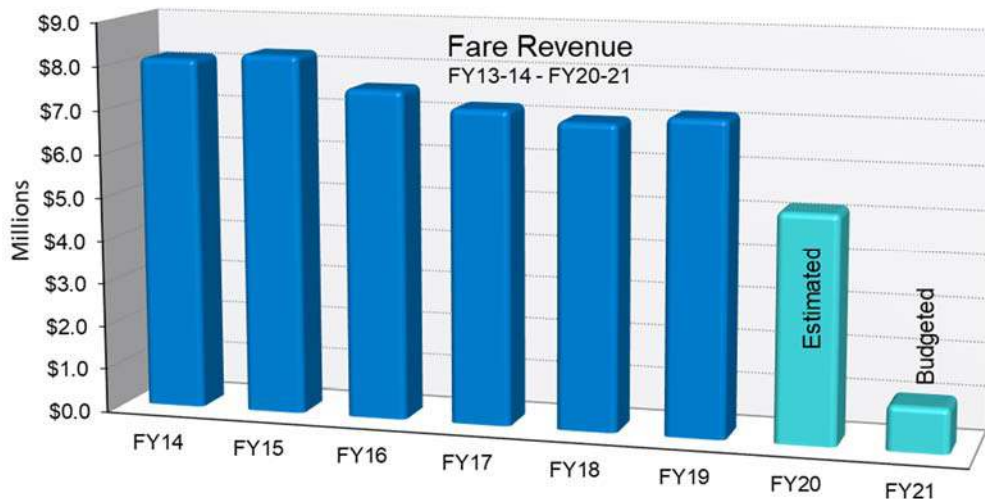
## Operating Revenue

Due to the economic fallout resulting from the COVID-19 pandemic, FY20-21 operating revenue, at \$19.4 million, is expected to fall an unprecedented 31% compared to the previous year’s budget. The reduction is almost entirely made up of reduced fare revenue and sales tax subsidies. These and other District income sources are reviewed below. A detailed breakdown of revenue is included on page 10.

**Fare Revenue** – The fare revenue estimate is built on the assumption that continued physical distancing will prevent the collection of fares until the start of the 2021 calendar year. Even with the resumption of fare collection, initial revenue is anticipated to be well below pre-pandemic levels slowly building back up to 40% of pre-pandemic levels by fiscal year end. Fares will be further pressured by the reduced service level during this period. Taken together, these factors are expected to cut cash and prepaid pass revenue down by nearly 90% from the amount budgeted for FY19-20.



It is not feasible to collect contract fare revenue while the general public is not charged a fare to board District buses. The main contract fare providers are the City of Santa Barbara for a reduced fare on the Downtown-Waterfront Shuttle (DWS); and UC Santa Barbara and Santa Barbara City College for free student boarding. Thus, the budget does not include revenue from the colleges until next January. Regarding the DWS, the budget incorporates the assumption that it will not be funded or operated during FY20-21. New fare income will be provided with the initiation of microtransit service in the latter half of the fiscal year, although such revenue will be nominal.



**Sales Tax Revenue** – With the expected continuance of the significant downturn in economic activity, District subsidies from sales tax revenue are expected to be substantially reduced in FY20-21. This spring is expected to be the hardest hit period, which will be felt by the District in the May to July periods due to

the delay between sales tax receipts by the state and allocation to local governments. Such revenue is anticipated to pick up after this low point, although it is expected to do so slowly in line with the recovery from the inevitable recession. With these assumptions, the impact for the year will be a 24% reduction from the prior year budgeted amount. The District receives sale tax revenue through two sources: the Local Transportation Fund (LTF), based on the ¼ percent of general statewide sales tax dedicated to public transit; and Measure A, the voter-approved ½ percent increase in the countywide sales tax rate to meet local transportation needs. Combined LTF and Measure A subsidies normally comprise more than half of the District's operating revenue. This is projected to fall to 43% in FY20-21.

Federal Assistance – For budgeting purposes, FY20-21 federal formula assistance is estimated to grow by 2% from the prior year allocation, resulting in just over \$5.9 million in federal operating revenue.<sup>3</sup> Provided through the Federal Transit Administration (FTA), the formula grant monies for FY19-20 were funded above the authorized FAST Act level and included the second year of the large increase in Small Transit Intensive Communities (STIC)<sup>4</sup> funds. The FAST Act covered the five-year period ending this June. A replacement transportation funding bill is currently under consideration by Congress.

Still overshadowing District finances is the potential loss of a large portion of federal formula assistance. The upcoming decennial census is expected to show a South Coast population exceeding 200,000 in which case the Santa Barbara urbanized area would no longer be categorized as a “small urbanized area.” Reclassification to a large urbanized area could result in the loss of up to \$2 million. The District is working with its legislators and the American Public Transportation Association (APTA) seeking a means of softening the blow, such as through phasing it in over several years.

State & Local Operating Assistance – State and local operating assistance is used to fund new routes or route expansions. In FY20-21, such support from UCSB will continue to fund the Line 28 and expanded service hours on Lines 12x/24x; and from SBCAG for the first/last mile service for the Amtrak commuter train service. New this year will be the Microtransit service, supported by the state LCTOP program.

Property Tax Revenue – The economic downturn is expected to have little bearing on property taxes received by the District in FY20-21. This is because the tax roll used for assessed values is determined at the outset of each calendar year (e.g., 2020 property taxes were determined last January). If property values do drop sufficiently, many property owners will seek reassessments to lower values which could affect receipts. “Prop 13” includes an annual 2% increase in assessed values. The increase is limited to the change in the cost of living which, in the current environment, could potentially eliminate the 2021 automatic adjustment. A 1% reduction in property tax revenue is projected for FY20-21.

Other Income – Other Income will fall considerably in FY20-21 relative to the prior year. This is due to the FY19-20 receipt of a \$750,000 one-time reimbursement for removal and clean-up costs of an underground storage tank in 2008. The termination of the lease of the District's Overpass property in order to return the facility to transit use will reduce income as well. With expected difficult economic times, advertising revenue is projected to be about half that of the prior year's budget. With the large drop in interest rates, the District can also expect interest income to be down 20% for the year.

## Operating Expenses

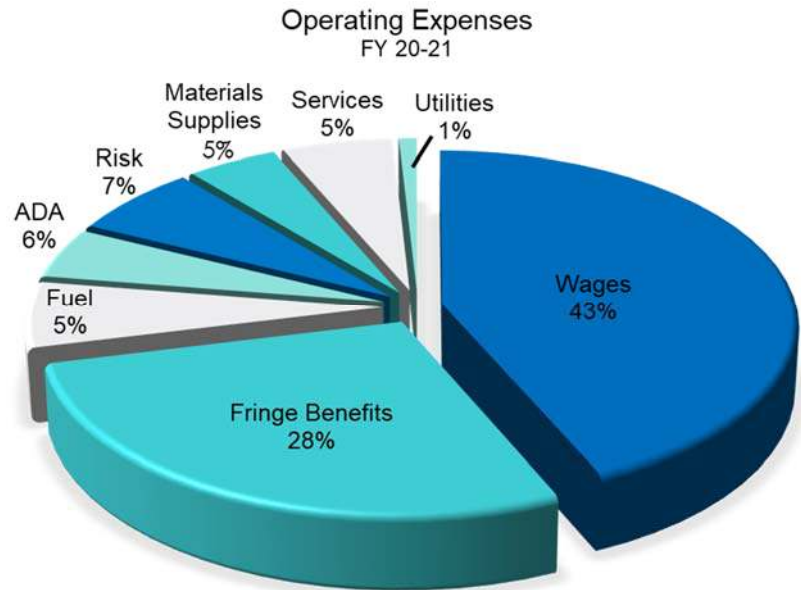
With the service reduction in FY20-21, operating costs of \$27.6 million are 4% less than budgeted in FY19-20. Relative to the projected actual operating expenses for FY19-20, costs are nearly unchanged as the 25% suspension of transit service in the final quarter will coincidentally bring down costs nearly in line with the new year. Another significant element in the expense reduction is the assumption that outlays and reserves for workers compensation will come down from the considerable rise in FY19-20. A large decrease in fuel expenditures is also anticipated from the lower service level and the drop in oil prices.

<sup>3</sup> This is prior to the application of the CARES Act funding to backfill pandemic-related expenses and revenue losses.

<sup>4</sup> 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.

**Human Resources** – With a new three year collective bargaining agreement (CBA) reached last summer, union wages and fringe benefits are established for FY20-21 and incorporated into the budget. The CBA expires at the end of FY21-22. Following are additional relevant personnel matters or decisions affecting the year’s outlays:

- ◆ The service reduction currently in place has at least for the time being eased the driver shortage and diminished the need for driver and supervisor overtime. Offsetting this somewhat are necessary leaves of absence for employees related to the COVID-19 pandemic. The health and safety climate has also put driver hiring on hold, which may affect future employee levels.
- ◆ The FY19-20 budget included 14 mechanics. With improvements in mechanic productivity, the midyear budget revision reduced the level down to 13 mechanics. The FY20-21 budget maintains this lower number of positions, which is considered sufficient.
- ◆ With the necessity for extensive disinfecting of the District’s transit fleet, two part time service workers have been elevated to full time positions for FY20-21.<sup>5</sup>
- ◆ Two open staff positions have recently been filled including the purchasing agent and assistant finance manager. A human resources generalist is still being sought to fill that budgeted position. An accounting assistant position, filled through a temp agency since last summer, will remain unfilled at least until the resumption of fare collection.



**Workers Compensation** – As related in years past, the year-to-year variability in workers compensation (WC) costs creates difficulty in accurate budget forecasting. 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. Another complicating factor is the effect of the required annual actuarial study of WC claims by an independent party whose methodologies includes incurred but not reported reserves and projections based on agency funding levels. For example, in FY18-19, where WC costs had fallen dramatically from the large increase in the prior year, the actuarial adjustment resulted in a seeming increase in the year’s cost. Regarding FY20-21, staff has carefully reviewed the current outlook to come up with the projected costs and reserves for the year.



**Revenue Vehicle Fuel** – Renewable diesel fuel expenses of \$1.3 million in FY20-21 are 27% below budgeted prior year costs. This projection is based on the 11% reduction in revenue service coupled with the recent plunge in oil prices. While not a fossil fuel product, renewable diesel pricing in California closely tracks the cost of ultra-low sulfur diesel (ULSD). The next fixed price contract is expected to decrease the current contract rate of \$2.24 per gallon down to \$1.60.

<sup>5</sup> The District has also increased the current level of janitorial services to assist with nightly fleet and facilities disinfecting.

# Capital Budget

The capital budget for FY20-21 is \$32.5 million with 90% of this allocated for bus replacements and refurbishing. Most of the bus acquisitions are contingent upon the receipt of federal discretionary grant awards, discussed further under capital funding. Many projects, including the bus refurbishing program, Overpass Terminal recommissioning, and bus stop upgrades are multiyear projects carried over from the prior year. The capital budget also includes a \$500,000 contingency for potential health and safety improvements to revenue vehicles and facilities. A more detailed capital project breakdown, including FY19-20 capital projects, is included on page 9 of this document.

Capital Projects by Category  
(\$ thousands)

|                                | FY 20-21<br>Budget | Appropriations  |                 |
|--------------------------------|--------------------|-----------------|-----------------|
|                                |                    | New             | Prior Year      |
| Revenue Vehicle Purchases      | \$23,514           | \$19,504        | \$4,010         |
| Revenue Vehicle Improvements   | 5,395              | 550             | 4,845           |
| Operating Facilities           | 2,100              | 640             | 1,460           |
| Passenger Facilities           | 1,075              | 175             | 900             |
| Information & ITS Systems      | 275                | 275             | 0               |
| Service Vehicles & Other Equip | 189                | 189             | 0               |
| <b>Total Capital Projects</b>  | <b>\$32,548</b>    | <b>\$21,333</b> | <b>\$11,215</b> |

## Capital Projects

**Bus Replacements & Refurbishments** – The capital budget includes the acquisition of 14 40-foot electric buses as part of the District’s mandated transition to an emission-free fleet. The buses will replace existing diesel units. Funds for four of the buses have been secured. The bulk of the cost of the remaining 10 buses are subject to approval of two pending federal discretionary grants. Preparation of an invitation for bids for the fleet refurbishing project is under way. Delivery of and payment for the three microtransit vans scheduled for FY19-20 have been delayed until FY20-21.

**Operating & Passenger Facilities** – Most of the facility improvement projects are carryovers from FY19-20. Foremost among these is the recommissioning of the Overpass Terminal being funded with an SBCAG TIRCP grant. The structural improvements and reroofing of the Olive Terminal shop was put on hold pending completion of the Facilities Master Plan and is now a component of the facility improvements recommended by the plan. Also included in the budget are bus stop improvements that had similarly been put on hold. The project will take place over two years and include close to 20 new shelters.

**Information & ITS Systems** – The budget for Intelligent Transportation Systems (ITS) will provide initial funding towards the transition to hands-free mobile on-board payment options such as via the use of smartphones and proximity credit cards. Recent experiences with the health pandemic point to a greater need to move more quickly to reduce fare media handling and the need for fare payments using cash.

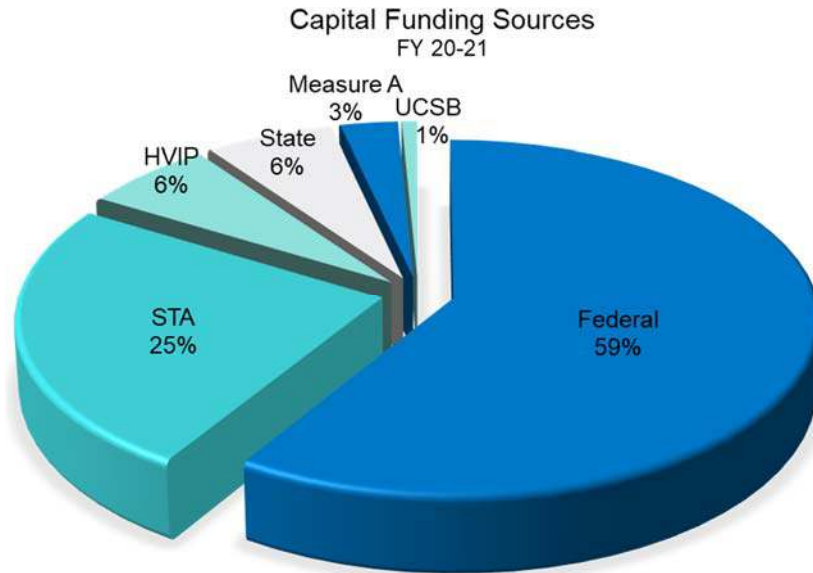
**Service Vehicles** – Completion of the onsite charging infrastructure for the Chevrolet Bolts is nearing conclusion. Three of the 10 electric vehicles have been received and are in use. The remaining Bolts are expected by the start of the new fiscal year. Most of the cars will be allocated as relief vehicles used to transport drivers to and from buses in revenue service. FY20-21 includes the addition of four more Bolts to meet the agreement with SCE to bring power onsite to the vehicle chargers at no cost to MTD.

## Capital Revenue

Of the \$32.5 million in funding to support the capital budget, \$11 million represents encumbrances carried over from prior years. The remaining \$21.5 million will come from previously unencumbered allocations or new funding in FY20-21. MTD’s capital projects will be paid for from a variety of federal, state, and



local sources. In clarification, the State category in the following pie chart includes funding from several different programs, which are described below.



**Federal Funds** – The capital budget includes \$19 million in federal funds, supplying more than half of the capital project backing. A large part of the funding is reliant upon approval of two discretionary grants submitted to the FTA. The District last received a discretionary award in FY16-17. The uncertainty with this process continues to present great difficulty in preparing firm bus replacement plans. \$4 million of the budgeted federal funds have been previously secured.

**State Transit Assistance** – California’s State Transit Assistance (STA) fund continues to provide a steady annual source of capital funds. Senate Bill 1,

approved three year ago, included increased diesel fuel taxes that have nearly doubled annual STA revenue. However, a substantial dip is expected in FY20-21 from both lower demand for diesel fuel caused by the reduced economic activity and the recent sharp drop in oil prices. The effects will not be felt by the District until FY21-22, as STA funds collected during the fiscal year are not distributed until several months into the following fiscal year.

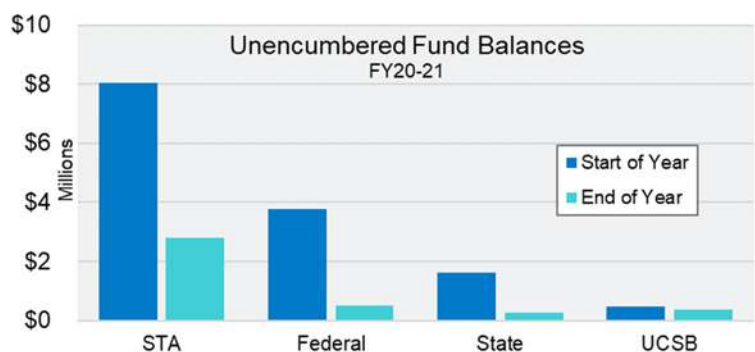
**HVIP** – HVIP refers to the state’s Hybrid and Zero-Emission Truck and Bus Voucher Incentive Project. The current HVIP incentive is \$150,000 for a 40’ battery electric bus and is included as part of the local share for the 14 EV’s included in the capital budget.

**State** – As mentioned, the State category in the above pie chart encompasses several distinct sources. Two are supported from the Cap-and-Trade program and include the Low Carbon Transit Operations Program (LCTOP) and the Transit and Intercity Rail Capital Program (TIRCP). Also included is the State of Good Repair (SGR) program funded by SB1. The District will make use of these sources as part of the local share for the federally-funded EV acquisitions and the recommissioning of the Overpass Terminal.

**Measure A Capital Program** – In FY20-21, Measure A will provide nearly \$1 million in capital revenue. This amount was recently adjusted downward by SBCAG taking into account recent economic conditions. The funds will be used as the local share for a number of capital acquisitions.

### Capital Fund Balances

With current funding commitments for capital projects, unencumbered capital funds at the end of FY20-21 will be \$3.9 million, with the majority comprised of STA funds. Many projects in the capital budget with committed funds will not be completed during the year and, as a result, the actual unspent funding balance at the end of FY20-21 will be much higher than the unencumbered balance.



All but the UCSB sinking fund are held in trust by other governmental entities with the funds allocated to the District on a reimbursement basis. The adjacent chart shows the beginning and ending capital funding balances by source.

## Forecast & Reserves

### Five-Year Forecast

With the ongoing health pandemic and corresponding negative impacts on the local economy, there are increased challenges to future fiscal planning. For this reason, the budget will forgo the five-year financial forecast at this time. The next few months will likely bring improved stability and enable projections with more confidence, which will be included as part of the more frequent Board financial updates.

### Operating Reserves

| Targeted Operating Reserves<br>(\$ thousands) |         |           |
|---|---------|-----------|
| Reserve Funds                                 | FY19-20 | FY20-21   |
| Working Capital                               | \$5,801 | \$5,917   |
| Emergency                                     | 2,746   | 2,758     |
| Appropriated                                  | 549     | 552       |
| Reserves Target Balance                       | \$9,096 | \$9,226   |
| Unrestricted Net Position                     | \$8,868 | \$2,108   |
| Targeted Reserves Shortfall                   | (\$228) | (\$7,118) |
| Shortfall with CARES Act Funds                | \$0     | \$0       |

Without a five-year forecast, the discussion on reserves is limited to the current and upcoming periods. Target reserve levels are determined in the District’s Cash Reserves Policy. The source of reserves is MTD’s unrestricted net position, which is essentially District financial assets not committed to a specific purpose. The table to the left shows the District’s ability to meet the target reserve levels. In this case, it indicates that the majority of the District’s reserves would be required to balance the budget without the inflow of federal CARES Act relief funds. Of course, in lieu of CARES Act funds, other measures, primarily reducing expenses, would be required.

## Retirement Benefit Obligations

### Pension

Represented Employees – MTD contributes to the Western Conference of Teamsters Pension Trust for employees covered by the collective bargaining agreement (CBA). The contribution 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 2019 Teamsters actuarial certification of the multi-employer plan 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 in addition to providing for employee contributions. As a fully-funded defined contribution plan, there is no unfunded retirement benefit liability.

### Other Post-Employment Benefits (OPEB)

The District 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 FY20-21, 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 59% funded. The prefunding is held in the California Employers Benefit Trust, managed by CalPERS.

The funded portion of the OPEB liability increased slightly from last year despite the sharp drop in the financial markets earlier this year due to fears over the effects of the pandemic on the economy. With the positive performance of the OPEB trust investments this year before the onset of the COVID-19 disease and the turnaround in the markets in the last two month, the current OPEB trust account balance of \$1.6 million is within 1% of the balance at the start of the fiscal year.

## Detailed Budget Tables

### Capital Projects Budget

#### Fiscal Year 2020-21

|   | Total<br>FY 20-21<br>Budget | = | New<br>FY 20-21<br>Projects | + | Carryover<br>FY 19-20<br>Projects | Approved<br>FY 19-20<br>Budget | Estimated<br>FY 19-20<br>Outlays |
|---|-----------------------------|---|-----------------------------|---|-----------------------------------|--------------------------------|----------------------------------|
| <i>REVENUE VEHICLE PURCHASES</i>          |                             |   |                             |   |                                   |                                |                                  |
| 40' Electric Buses (14)                   | \$16,724,000                |   | \$12,974,000                |   | \$3,750,000                       | \$3,750,000                    | \$0                              |
| 30' Diesel (11) / Electric Buses (4)      | 6,150,000                   |   | 6,150,000                   |   | 0                                 | 1,697,000                      | 1,697,000                        |
| 30' Electric Bus Capital Lease (6)        | 380,000                     |   | 380,000                     |   | 0                                 | 368,000                        | 538,000                          |
| Paratransit Vans (4)                      | 0                           |   | 0                           |   | 0                                 | 210,000                        | 210,000                          |
| Microtransit Vans (3)                     | 260,000                     |   | 0                           |   | 260,000                           | 260,000                        | 0                                |
| Subtotal                                  | <u>\$23,514,000</u>         |   | <u>\$19,504,000</u>         |   | <u>\$4,010,000</u>                | <u>\$6,285,000</u>             | <u>\$2,445,000</u>               |
| <i>REVENUE VEHICLE IMPROVEMENTS</i>       |                             |   |                             |   |                                   |                                |                                  |
| Bus Refurbishing Program                  | \$4,845,000                 |   | \$0                         |   | \$4,845,000                       | \$4,845,000                    | \$25,000                         |
| COVID-19 Safety Improvements              | 500,000                     |   | 500,000                     |   | 0                                 | 0                              | 0                                |
| Component Replacements Allowance          | 50,000                      |   | 50,000                      |   | 0                                 | 450,000                        | 300,000                          |
| Subtotal                                  | <u>\$5,395,000</u>          |   | <u>\$550,000</u>            |   | <u>\$4,845,000</u>                | <u>\$5,295,000</u>             | <u>\$325,000</u>                 |
| <i>OPERATING FACILITIES</i>               |                             |   |                             |   |                                   |                                |                                  |
| Overpass Facility Recommissioning         | \$1,200,000                 |   | \$0                         |   | \$1,200,000                       | \$1,200,000                    | \$0                              |
| Operating Facility Improvements           | 500,000                     |   | 290,000                     |   | 210,000                           | 325,000                        | 115,000                          |
| Charging Infrastructure Allowance         | 100,000                     |   | 100,000                     |   | 0                                 | 150,000                        | 150,000                          |
| Calle Real Property Development           | 250,000                     |   | 250,000                     |   | 0                                 | 200,000                        | 150,000                          |
| Facilities Master Plan                    | 50,000                      |   | 0                           |   | 50,000                            | 350,000                        | 300,000                          |
| Subtotal                                  | <u>\$2,100,000</u>          |   | <u>\$640,000</u>            |   | <u>\$1,460,000</u>                | <u>\$2,225,000</u>             | <u>\$715,000</u>                 |
| <i>PASSENGER FACILITIES</i>               |                             |   |                             |   |                                   |                                |                                  |
| Transit Center Improvements               | \$75,000                    |   | \$75,000                    |   | \$0                               | \$3,900,000                    | \$3,900,000                      |
| Bus Stop Improvements                     | 1,000,000                   |   | 100,000                     |   | 900,000                           | 1,000,000                      | 100,000                          |
| Subtotal                                  | <u>\$1,075,000</u>          |   | <u>\$175,000</u>            |   | <u>\$900,000</u>                  | <u>\$4,900,000</u>             | <u>\$4,000,000</u>               |
| <i>INTELLIGENT TRANSPORTATION SYSTEMS</i> |                             |   |                             |   |                                   |                                |                                  |
| AVL & ITS Systems Allowance               | \$75,000                    |   | \$75,000                    |   | \$0                               | \$75,000                       | \$10,000                         |
| Fare Collection Systems Allowance         | 50,000                      |   | 50,000                      |   | 0                                 | 30,000                         | 13,000                           |
| Subtotal                                  | <u>\$125,000</u>            |   | <u>\$125,000</u>            |   | <u>\$0</u>                        | <u>\$105,000</u>               | <u>\$23,000</u>                  |
| <i>INFORMATION SYSTEMS</i>                |                             |   |                             |   |                                   |                                |                                  |
| Business Software Allowance               | \$50,000                    |   | \$50,000                    |   | \$0                               | \$75,000                       | \$20,000                         |
| IT Systems & Security Allowance           | 100,000                     |   | 100,000                     |   | 0                                 | 125,000                        | 125,000                          |
| Subtotal                                  | <u>\$150,000</u>            |   | <u>\$150,000</u>            |   | <u>\$0</u>                        | <u>\$200,000</u>               | <u>\$145,000</u>                 |
| <i>OTHER EQUIPMENT</i>                    |                             |   |                             |   |                                   |                                |                                  |
| Shop Equipment Allowance                  | \$25,000                    |   | \$25,000                    |   | \$0                               | \$50,000                       | \$20,000                         |
| Service Vehicles                          | 154,000                     |   | 154,000                     |   | 0                                 | 560,000                        | 560,000                          |
| Office Furniture Allowance                | 10,000                      |   | 10,000                      |   | 0                                 | 10,000                         | 0                                |
| Subtotal                                  | <u>\$189,000</u>            |   | <u>\$189,000</u>            |   | <u>\$0</u>                        | <u>\$620,000</u>               | <u>\$580,000</u>                 |
| Total Capital Projects                    | <u>\$32,548,000</u>         |   | <u>\$21,333,000</u>         |   | <u>\$11,215,000</u>               | <u>\$19,630,000</u>            | <u>\$8,233,000</u>               |

## Operating Revenue Summary

### Fiscal Year 2020-21

|                                | Draft                      | Approved                   |                             | FY 2019-20         |                            | Variance to FY20            |                    |
|--------------------------------|----------------------------|----------------------------|-----------------------------|--------------------|----------------------------|-----------------------------|--------------------|
|                                | FY 2020-21<br>Budget       | FY 2019-20<br>Budget       | Variance to FY20<br>Amount  | %                  | FY 2019-20<br>Estimate     | Variance to FY20<br>Amount  | %                  |
| <b>FAREBOX REVENUE</b>         |                            |                            |                             |                    |                            |                             |                    |
| Cash Fares & Tokens            | \$238,446                  | \$1,910,165                | (\$1,671,719)               | -88%               | \$1,357,968                | (\$1,119,522)               | -82%               |
| Adult Passes                   | 137,523                    | 1,159,849                  | (1,022,326)                 | -88%               | 805,842                    | (668,319)                   | -83%               |
| Youth Passes                   | 67,775                     | 560,389                    | (492,614)                   | -88%               | 377,098                    | (309,323)                   | -82%               |
| Senior Passes                  | 26,673                     | 208,075                    | (181,402)                   | -87%               | 152,784                    | (126,111)                   | -83%               |
| Mobility Passes                | 17,777                     | 141,248                    | (123,471)                   | -87%               | 104,349                    | (86,572)                    | -83%               |
| Day Passes                     | 591                        | 10,053                     | (9,462)                     | -94%               | 3,528                      | (2,937)                     | -83%               |
| Microtransit Fares             | 29,376                     | 0                          | 29,376                      | n/a                | 0                          | 29,376                      | n/a                |
| Downtown-Waterfront Shuttle    | 0                          | 1,224,374                  | (1,224,374)                 | -100%              | 942,426                    | (942,426)                   | -100%              |
| UCSB Contract Fares            | 327,664                    | 1,120,234                  | (792,570)                   | -71%               | 795,809                    | (468,145)                   | -59%               |
| SBCC Contract Fares            | 177,177                    | 796,079                    | (618,902)                   | -78%               | 570,258                    | (393,081)                   | -69%               |
| Special Event Fares & Amtrak   | 7,500                      | 67,200                     | (59,700)                    | -89%               | 64,726                     | (57,226)                    | -88%               |
| City My Ride Program           | 7,500                      | 30,000                     | (22,500)                    | -75%               | 20,980                     | (13,480)                    | -64%               |
| <i>Subtotal</i>                | <u>\$1,038,002</u>         | <u>\$7,227,666</u>         | <u>(\$6,189,664)</u>        | <u>-86%</u>        | <u>\$5,195,768</u>         | <u>(\$4,157,766)</u>        | <u>-80%</u>        |
| <b>GRANTS &amp; SUBSIDIES</b>  |                            |                            |                             |                    |                            |                             |                    |
| LTF Sales Tax Revenue          | \$6,560,328                | \$8,102,028                | (\$1,541,700)               | -19%               | \$7,623,138                | (\$1,062,810)               | -14%               |
| FTA Formula Assistance         | 5,916,709                  | 5,573,989                  | 342,720                     | 6%                 | 6,249,684                  | (332,975)                   | -5%                |
| Measure A                      | 1,715,522                  | 2,130,183                  | (414,661)                   | -19%               | 2,041,747                  | (326,225)                   | -16%               |
| State & Local Op Assistance    | 2,006,700                  | 1,642,661                  | 364,039                     | 22%                | 1,245,177                  | 761,523                     | 61%                |
| Property Tax Revenue           | 1,334,182                  | 1,342,320                  | (8,138)                     | -1%                | 1,387,605                  | (53,423)                    | -4%                |
| STA/SB1 Sales Tax Revenue      | 0                          | 600,000                    | (600,000)                   | -100%              | 0                          | 0                           | n/a                |
| <i>Subtotal</i>                | <u>\$17,533,441</u>        | <u>\$19,391,181</u>        | <u>(\$1,857,740)</u>        | <u>-10%</u>        | <u>\$18,547,351</u>        | <u>(\$1,013,910)</u>        | <u>-5%</u>         |
| <b>OTHER INCOME</b>            |                            |                            |                             |                    |                            |                             |                    |
| Advertising on Buses           | \$237,500                  | \$475,000                  | (\$237,500)                 | -50%               | \$391,382                  | (\$153,882)                 | -39%               |
| Interest Income                | 185,000                    | 232,181                    | (47,181)                    | -20%               | 231,648                    | (46,648)                    | -20%               |
| Miscellaneous Income           | 35,000                     | 903,862                    | (868,862)                   | -96%               | 903,862                    | (868,862)                   | -96%               |
| <i>Subtotal</i>                | <u>\$457,500</u>           | <u>\$1,611,043</u>         | <u>(\$1,153,543)</u>        | <u>-72%</u>        | <u>\$1,526,892</u>         | <u>(\$1,069,392)</u>        | <u>-70%</u>        |
| <b>Total Operating Revenue</b> | <u><u>\$19,028,943</u></u> | <u><u>\$28,229,889</u></u> | <u><u>(\$9,200,946)</u></u> | <u><u>-33%</u></u> | <u><u>\$25,270,011</u></u> | <u><u>(\$6,241,068)</u></u> | <u><u>-25%</u></u> |

### Fare Revenue by Category

|                              |                           |                           |                             |                    |                           |                             |                    |
|------------------------------|---------------------------|---------------------------|-----------------------------|--------------------|---------------------------|-----------------------------|--------------------|
| Cash & Token Fares           | \$238,446                 | \$1,910,165               | (\$1,671,719)               | -88%               | \$1,357,968               | (\$1,119,522)               | -82%               |
| Pass Sales                   | 250,339                   | 2,079,614                 | (1,829,275)                 | -88%               | 1,443,601                 | (1,193,262)                 | -83%               |
| Microtransit Fares           | 29,376                    | 0                         | 29,376                      | n/a                | 0                         | 29,376                      | n/a                |
| Contract Fares               | 519,841                   | 3,237,887                 | (2,718,046)                 | -84%               | 2,394,199                 | (1,874,358)                 | -78%               |
| <b>Total Farebox Revenue</b> | <u><u>\$1,038,002</u></u> | <u><u>\$7,227,666</u></u> | <u><u>(\$6,189,664)</u></u> | <u><u>-86%</u></u> | <u><u>\$5,195,768</u></u> | <u><u>(\$4,157,766)</u></u> | <u><u>-80%</u></u> |

## Operating Expense Summary

### Fiscal Year 2020-21

|                                 | Draft                      | Approved                   |                             | FY 2019-20            |                            | Variance to FY20           |                       |
|---------------------------------|----------------------------|----------------------------|-----------------------------|-----------------------|----------------------------|----------------------------|-----------------------|
|                                 | FY 2020-21<br>Budget       | FY 2019-20<br>Budget       | Variance to FY20<br>Amount  | Variance to FY20<br>% | FY 2019-20<br>Estimate     | Variance to FY20<br>Amount | Variance to FY20<br>% |
| <b>ROUTE OPERATIONS</b>         |                            |                            |                             |                       |                            |                            |                       |
| Drivers                         | \$11,574,405               | \$12,258,708               | (\$684,303)                 | -6%                   | \$11,760,539               | (\$186,134)                | -2%                   |
| Dispatch & Supervision          | 680,299                    | 740,527                    | (60,228)                    | -8%                   | 736,399                    | (56,100)                   | -8%                   |
| Hiring & Training               | 409,765                    | 423,801                    | (14,036)                    | -3%                   | 353,303                    | 56,462                     | 16%                   |
| Risk & Safety                   | 2,511,157                  | 3,483,914                  | (972,757)                   | -28%                  | 3,201,351                  | (690,194)                  | -22%                  |
| Transportation Subsidies        | 1,733,560                  | 971,634                    | 761,926                     | 78%                   | 975,000                    | 758,560                    | 78%                   |
| <i>Subtotal</i>                 | <u>\$16,909,186</u>        | <u>\$17,878,585</u>        | <u>(\$969,399)</u>          | <u>-5%</u>            | <u>\$17,026,592</u>        | <u>(\$117,406)</u>         | <u>-1%</u>            |
| <b>VEHICLE MAINTENANCE</b>      |                            |                            |                             |                       |                            |                            |                       |
| Mechanics                       | \$1,168,155                | \$1,163,525                | \$4,630                     | 0%                    | \$1,204,923                | (\$36,768)                 | -3%                   |
| Cleaners & Fuelers              | 923,181                    | 830,599                    | 92,582                      | 11%                   | 837,841                    | 85,340                     | 10%                   |
| Supervision                     | 769,863                    | 757,043                    | 12,820                      | 2%                    | 764,189                    | 5,674                      | 1%                    |
| Vehicle Consumables             | 1,673,275                  | 2,245,534                  | (572,259)                   | -25%                  | 1,951,948                  | (278,673)                  | -14%                  |
| Bus Parts & Supplies            | 620,600                    | 710,000                    | (89,400)                    | -13%                  | 779,200                    | (158,600)                  | -20%                  |
| Vendor Services                 | 45,000                     | 77,500                     | (32,500)                    | -42%                  | 12,500                     | 32,500                     | 260%                  |
| Risk & Safety                   | 85,336                     | 63,679                     | 21,657                      | 34%                   | 8,355                      | 76,981                     | 921%                  |
| <i>Subtotal</i>                 | <u>\$5,285,410</u>         | <u>\$5,847,881</u>         | <u>(\$562,471)</u>          | <u>-10%</u>           | <u>\$5,558,956</u>         | <u>(\$273,546)</u>         | <u>-5%</u>            |
| <b>PASSENGER ACCOMMODATIONS</b> |                            |                            |                             |                       |                            |                            |                       |
| Passenger Facilities            | \$635,609                  | \$571,147                  | \$64,462                    | 11%                   | \$552,186                  | \$83,423                   | 15%                   |
| Transit Development             | 376,111                    | 362,813                    | 13,298                      | 4%                    | 337,473                    | 38,638                     | 11%                   |
| Marketing & Community Relations | 348,861                    | 368,079                    | (19,218)                    | -5%                   | 292,330                    | 56,531                     | 19%                   |
| Fare Revenue Collection         | 327,057                    | 323,997                    | 3,060                       | 1%                    | 354,291                    | (27,234)                   | -8%                   |
| <i>Subtotal</i>                 | <u>\$1,687,638</u>         | <u>\$1,626,035</u>         | <u>\$61,603</u>             | <u>4%</u>             | <u>\$1,536,280</u>         | <u>\$151,358</u>           | <u>10%</u>            |
| <b>GENERAL OVERHEAD</b>         |                            |                            |                             |                       |                            |                            |                       |
| Finance                         | \$535,114                  | \$560,887                  | (\$25,773)                  | -5%                   | \$519,950                  | \$15,164                   | 3%                    |
| Personnel                       | 322,020                    | 214,245                    | 107,775                     | 50%                   | 186,593                    | 135,427                    | 73%                   |
| Utilities & Communication       | 250,000                    | 249,718                    | 282                         | 0%                    | 261,876                    | (11,876)                   | -5%                   |
| Operating Facilities            | 612,780                    | 429,889                    | 182,891                     | 43%                   | 434,097                    | 178,683                    | 41%                   |
| District Administration         | 1,977,894                  | 1,944,676                  | 33,218                      | 2%                    | 1,939,434                  | 38,460                     | 2%                    |
| <i>Subtotal</i>                 | <u>\$3,697,808</u>         | <u>\$3,399,415</u>         | <u>\$298,393</u>            | <u>9%</u>             | <u>\$3,341,950</u>         | <u>\$355,858</u>           | <u>11%</u>            |
| <b>Total Operating Expenses</b> | <u><u>\$27,580,042</u></u> | <u><u>\$28,751,916</u></u> | <u><u>(\$1,171,874)</u></u> | <u><u>-4%</u></u>     | <u><u>\$27,463,778</u></u> | <u><u>\$116,264</u></u>    | <u><u>0%</u></u>      |

## Route Operations Detail Fiscal Year 2020-21

|                                       | Draft                |                      |                    |            |                        |                    |            |
|---------------------------------------|----------------------|----------------------|--------------------|------------|------------------------|--------------------|------------|
|                                       | FY 2020-21<br>Budget | FY 2019-20<br>Budget | Variance to FY20   |            | FY 2019-20<br>Estimate | Variance to FY20   |            |
|                                       |                      |                      | Amount             | %          |                        | Amount             | %          |
| <b>DRIVERS</b>                        |                      |                      |                    |            |                        |                    |            |
| Scheduled                             | \$6,354,231          | \$6,960,713          | (\$606,482)        | -9%        | \$6,653,475            | (\$299,244)        | -4%        |
| Scheduled Overtime                    | 487,546              | 558,546              | (71,000)           | -13%       | 540,284                | (52,738)           | -10%       |
| Unscheduled Pay                       | 262,051              | 299,340              | (37,289)           | -12%       | 268,442                | (6,391)            | -2%        |
| Driver Lite Duty                      | 8,857                | 8,558                | 299                | 3%         | 0                      | 8,857              | n/a        |
| Paid Absences                         | 996,405              | 912,204              | 84,201             | 9%         | 959,825                | 36,580             | 4%         |
| Health Benefits                       | 1,865,123            | 1,882,137            | (17,014)           | -1%        | 1,797,859              | 67,264             | 4%         |
| Pension Contributions                 | 937,239              | 921,309              | 15,930             | 2%         | 844,016                | 93,223             | 11%        |
| Payroll Taxes                         | 647,453              | 700,402              | (52,949)           | -8%        | 678,038                | (30,585)           | -5%        |
| Uniforms                              | 15,500               | 15,500               | 0                  | 0%         | 18,600                 | (3,100)            | -17%       |
| <i>Drivers Subtotal</i>               | <i>\$11,574,405</i>  | <i>\$12,258,708</i>  | <i>(\$684,303)</i> | <i>-6%</i> | <i>\$11,760,539</i>    | <i>(\$186,134)</i> | <i>-2%</i> |
| <b>DISPATCH &amp; SUPERVISION</b>     |                      |                      |                    |            |                        |                    |            |
| Supervisors                           | \$235,660            | \$284,483            | (\$48,823)         | -17%       | \$310,057              | (\$74,397)         | -24%       |
| Staff                                 | 184,621              | 182,135              | 2,486              | 1%         | 182,135                | 2,486              | 1%         |
| Paid Absences                         | 77,148               | 78,748               | (1,600)            | -2%        | 77,520                 | (372)              | 0%         |
| Health Benefits                       | 108,568              | 117,652              | (9,084)            | -8%        | 98,828                 | 9,740              | 10%        |
| Pension Contributions                 | 35,295               | 34,538               | 757                | 2%         | 23,025                 | 12,270             | 53%        |
| Payroll Taxes                         | 39,007               | 42,971               | (3,964)            | -9%        | 44,834                 | (5,827)            | -13%       |
| <i>Dispatch &amp; Supe. Subtotal</i>  | <i>\$680,299</i>     | <i>\$740,527</i>     | <i>(\$60,228)</i>  | <i>-8%</i> | <i>\$736,399</i>       | <i>(\$56,100)</i>  | <i>-8%</i> |
| <b>HIRING &amp; TRAINING</b>          |                      |                      |                    |            |                        |                    |            |
| Staff                                 | \$39,245             | \$37,733             | 1,512              | 4%         | \$37,733               | 1,512              | 4%         |
| Student Drivers                       | 129,550              | 127,170              | 2,380              | 2%         | 127,170                | 2,380              | 2%         |
| Existing Drivers/Supers               | 124,417              | 139,057              | (14,640)           | -11%       | 55,689                 | 68,728             | 123%       |
| Paid Absences                         | 14,016               | 13,607               | 409                | 3%         | 14,557                 | (541)              | -4%        |
| Health Benefits                       | 30,470               | 29,655               | 815                | 3%         | 31,879                 | (1,409)            | -4%        |
| Pension Contributions                 | 11,476               | 11,186               | 290                | 3%         | 11,186                 | 290                | 3%         |
| Payroll Taxes                         | 23,591               | 24,394               | (803)              | -3%        | 18,089                 | 5,502              | 30%        |
| Medical Exams & License Fee           | 22,000               | 30,000               | (8,000)            | -27%       | 30,000                 | (8,000)            | -27%       |
| Employment Advertising                | 10,000               | 6,000                | 4,000              | 67%        | 22,000                 | (12,000)           | -55%       |
| Training, Travel & Meetings           | 5,000                | 5,000                | 0                  | 0%         | 5,000                  | 0                  | 0%         |
| <i>Hiring &amp; Training Subtotal</i> | <i>\$409,765</i>     | <i>\$423,801</i>     | <i>(\$14,036)</i>  | <i>-3%</i> | <i>\$353,303</i>       | <i>\$56,462</i>    | <i>16%</i> |
| <b>RISK &amp; SAFETY</b>              |                      |                      |                    |            |                        |                    |            |
| <u>Wages &amp; Benefits</u>           |                      |                      |                    |            |                        |                    |            |
| Staff                                 | \$157,294            | \$127,438            | \$29,856           | 23%        | \$127,438              | \$29,856           | 23%        |
| Supervisors                           | 310,732              | 300,663              | 10,069             | 3%         | 320,503                | (9,771)            | -3%        |
| Driver Accident Pay                   | 1,938                | 1,872                | 66                 | 4%         | 1,872                  | 66                 | 4%         |
| Paid Absences                         | 59,272               | 53,025               | 6,247              | 12%        | 57,631                 | 1,641              | 3%         |
| Health Benefits                       | 123,372              | 109,657              | 13,715             | 13%        | 90,467                 | 32,905             | 36%        |
| Pension Contributions                 | 48,344               | 44,066               | 4,278              | 10%        | 34,371                 | 13,973             | 41%        |
| Payroll Taxes                         | 41,574               | 38,181               | 3,393              | 9%         | 39,908                 | 1,666              | 4%         |
| <i>Wages &amp; Benefits Subtotal</i>  | <i>\$742,526</i>     | <i>\$674,902</i>     | <i>\$67,624</i>    | <i>10%</i> | <i>\$672,190</i>       | <i>\$70,336</i>    | <i>10%</i> |

### Route Operations Detail Fiscal Year 2020-21

|                                     | Draft                | FY 2019-20<br>Budget | Variance to FY20   |             | FY 2019-20<br>Estimate | Variance to FY20   |             |
|-------------------------------------|----------------------|----------------------|--------------------|-------------|------------------------|--------------------|-------------|
|                                     | FY 2020-21<br>Budget |                      | Amount             | %           |                        | Amount             | %           |
| <i>RISK &amp; SAFETY (cont'd)</i>   |                      |                      |                    |             |                        |                    |             |
| <u>Public Liability</u>             |                      |                      |                    |             |                        |                    |             |
| Professional Services               | \$121,418            | \$120,498            | \$920              | 1%          | \$132,547              | (\$11,129)         | -8%         |
| Insurance                           | 336,579              | 311,856              | 24,723             | 8%          | 311,856                | 24,723             | 8%          |
| Current Year Incident Payouts       | 50,000               | 50,000               | 0                  | 0%          | 25,000                 | 25,000             | 100%        |
| Current Year Incident Reserves      | 100,000              | 350,000              | (250,000)          | -71%        | 275,000                | (175,000)          | -64%        |
| Prior Years Incident Payouts        | 25,000               | 25,000               | 0                  | 0%          | 5,700                  | 19,300             | 339%        |
| Change in Prior Years Reserve       | (25,000)             | (25,000)             | 0                  | 0%          | (14,000)               | (11,000)           | 79%         |
| Public Liability Subtotal           | \$607,997            | \$832,354            | (\$224,357)        | -27%        | \$736,103              | (\$128,106)        | -17%        |
| <u>Workers' Compensation</u>        |                      |                      |                    |             |                        |                    |             |
| Professional Services               | \$301,709            | \$301,709            | \$0                | 0%          | \$301,709              | \$0                | 0%          |
| Insurance                           | 179,684              | 114,950              | 64,734             | 56%         | 114,950                | 64,734             | 56%         |
| Current Year Incident Payouts       | 59,241               | 50,000               | 9,241              | 18%         | 85,000                 | (25,759)           | -30%        |
| Current Year Incident Reserves      | 400,000              | 500,000              | (100,000)          | -20%        | 650,000                | (250,000)          | -38%        |
| Prior Years Incident Payouts        | 400,000              | 490,000              | (90,000)           | -18%        | 525,000                | (125,000)          | -24%        |
| Change in Prior Years Reserve       | (200,000)            | 500,000              | (700,000)          | -140%       | 100,000                | (300,000)          | -300%       |
| Miscellaneous Risk & Safety         | 20,000               | 20,000               | 0                  | 0%          | 16,400                 | 3,600              | 22%         |
| Workers' Comp Subtotal              | \$1,160,634          | \$1,976,659          | (816,025)          | -41%        | \$1,793,059            | (\$632,425)        | -35%        |
| <i>Risk &amp; Safety Subtotal</i>   | <u>\$2,511,157</u>   | <u>\$3,483,914</u>   | <u>(\$972,757)</u> | <u>-28%</u> | <u>\$3,201,351</u>     | <u>(\$690,194)</u> | <u>-22%</u> |
| <u>TRANSPORTATION SUBSIDIES</u>     |                      |                      |                    |             |                        |                    |             |
| ADA Paratransit Service             | \$1,367,560          | \$971,634            | \$395,926          | 41%         | \$975,000              | \$392,560          | 40%         |
| Pandemic-Related Loss Relief        | 366,000              | 0                    | 366,000            | n/a         | 0                      | 366,000            | n/a         |
| <i>Transportation Subsidies Sbt</i> | <u>\$1,733,560</u>   | <u>\$971,634</u>     | <u>\$761,926</u>   | <u>78%</u>  | <u>\$975,000</u>       | <u>\$758,560</u>   | <u>78%</u>  |
| <i>Total Route Operations</i>       | <u>\$16,909,186</u>  | <u>\$17,878,585</u>  | <u>(\$969,399)</u> | <u>-5%</u>  | <u>\$17,026,592</u>    | <u>(\$117,406)</u> | <u>-1%</u>  |

## Vehicle Maintenance Detail

### Fiscal Year 2020-21

|   | Draft                | FY 2019-20<br>Budget | Variance to FY20   |             | FY 2019-20<br>Estimate | Variance to FY20   |             |
|---|----------------------|----------------------|--------------------|-------------|------------------------|--------------------|-------------|
|   | FY 2020-21<br>Budget |                      | Amount             | %           |                        | Amount             | %           |
| <b>MECHANICS</b>                          |                      |                      |                    |             |                        |                    |             |
| Mechanics                                 | \$660,448            | \$659,822            | \$626              | 0%          | \$705,100              | (\$44,652)         | -6%         |
| Less Mechanic Capital Labor               | (24,949)             | (7,616)              | (17,333)           | 228%        | (37,472)               | 12,523             | -33%        |
| Mechanics-OT                              | 39,107               | 38,459               | 648                | 2%          | 48,936                 | (9,829)            | -20%        |
| Paid Absences                             | 92,091               | 93,182               | (1,091)            | -1%         | 115,068                | (22,977)           | -20%        |
| Health Benefits                           | 210,873              | 194,019              | 16,854             | 9%          | 194,019                | 16,854             | 9%          |
| Pension Contributions                     | 95,449               | 90,218               | 5,231              | 6%          | 79,392                 | 16,057             | 20%         |
| Payroll Taxes                             | 62,836               | 63,140               | (304)              | 0%          | 69,080                 | (6,244)            | -9%         |
| Uniforms                                  | 18,000               | 18,000               | 0                  | 0%          | 19,800                 | (1,800)            | -9%         |
| Tool Allowance                            | 14,300               | 14,300               | 0                  | 0%          | 11,000                 | 3,300              | 30%         |
| <i>Mechanics Subtotal</i>                 | <i>\$1,168,155</i>   | <i>\$1,163,525</i>   | <i>\$4,630</i>     | <i>0%</i>   | <i>\$1,204,923</i>     | <i>(\$36,768)</i>  | <i>-3%</i>  |
| <b>CLEANERS &amp; FUELERS</b>             |                      |                      |                    |             |                        |                    |             |
| Service Workers                           | \$517,828            | \$448,902            | \$68,926           | 15%         | \$448,902              | \$68,926           | 15%         |
| Paid Absences                             | 78,442               | 73,828               | 4,614              | 6%          | 75,413                 | 3,029              | 4%          |
| Health Benefits                           | 190,597              | 182,378              | 8,219              | 5%          | 198,427                | (7,830)            | -4%         |
| Pension Contributions                     | 78,083               | 72,592               | 5,491              | 8%          | 60,832                 | 17,251             | 28%         |
| Payroll Taxes                             | 47,743               | 42,411               | 5,332              | 13%         | 42,532                 | 5,211              | 12%         |
| Uniforms                                  | 7,488                | 7,488                | 0                  | 0%          | 9,734                  | (2,246)            | -23%        |
| Medical Exams & License Fee               | 3,000                | 3,000                | 0                  | 0%          | 2,000                  | 1,000              | 50%         |
| <i>Cleaners &amp; Fuelers Subtotal</i>    | <i>\$923,181</i>     | <i>\$830,599</i>     | <i>\$92,582</i>    | <i>11%</i>  | <i>\$837,841</i>       | <i>\$85,340</i>    | <i>10%</i>  |
| <b>SUPERVISION</b>                        |                      |                      |                    |             |                        |                    |             |
| Staff                                     | \$475,221            | \$462,942            | \$12,279           | 3%          | \$462,942              | \$12,279           | 3%          |
| Paid Absences                             | 60,907               | 59,968               | 939                | 2%          | 66,605                 | (5,698)            | -9%         |
| Health Benefits                           | 123,411              | 125,995              | (2,584)            | -2%         | 125,995                | (2,584)            | -2%         |
| Pension Contributions                     | 53,253               | 51,931               | 1,322              | 3%          | 51,931                 | 1,322              | 3%          |
| Payroll Taxes                             | 42,071               | 41,207               | 864                | 2%          | 41,715                 | 356                | 1%          |
| Training, Travel & Meetings               | 15,000               | 15,000               | 0                  | 0%          | 15,000                 | 0                  | 0%          |
| <i>Supervision Subtotal</i>               | <i>\$769,863</i>     | <i>\$757,043</i>     | <i>\$12,820</i>    | <i>2%</i>   | <i>\$764,189</i>       | <i>\$5,674</i>     | <i>1%</i>   |
| <b>VEHICLE CONSUMABLES</b>                |                      |                      |                    |             |                        |                    |             |
| Bus Fuel                                  | \$1,317,310          | \$1,801,934          | (\$484,624)        | -27%        | \$1,558,673            | (\$241,363)        | -15%        |
| Oil & Lubricants                          | 128,779              | 160,000              | (31,221)           | -20%        | 170,400                | (41,621)           | -24%        |
| Electric Vehicle Power                    | 60,000               | 100,000              | (40,000)           | -40%        | 50,000                 | 10,000             | 20%         |
| Tire Lease                                | 158,066              | 171,600              | (13,534)           | -8%         | 160,875                | (2,809)            | -2%         |
| Tire Mounting                             | 9,120                | 12,000               | (2,880)            | -24%        | 12,000                 | (2,880)            | -24%        |
| <i>Vehicle Consumables Subtotal</i>       | <i>\$1,673,275</i>   | <i>\$2,245,534</i>   | <i>(\$572,259)</i> | <i>-25%</i> | <i>\$1,951,948</i>     | <i>(\$278,673)</i> | <i>-14%</i> |
| <b>VEHICLE PARTS &amp; SUPPLIES</b>       |                      |                      |                    |             |                        |                    |             |
| Bus Parts Issued                          | \$507,300            | \$600,000            | (\$92,700)         | -15%        | \$570,000              | (\$62,700)         | -11%        |
| Obsolete Bus Parts Inventory              | 0                    | 0                    | 0                  | n/a         | 75,000                 | (75,000)           | -100%       |
| Shop Supplies                             | 77,250               | 75,000               | 2,250              | 3%          | 94,200                 | (16,950)           | -18%        |
| Bus Servicing Supplies                    | 15,450               | 15,000               | 450                | 3%          | 20,000                 | (4,550)            | -23%        |
| Hazmat Disposal & Compliance              | 20,600               | 20,000               | 600                | 3%          | 20,000                 | 600                | 3%          |
| <i>Veh. Parts &amp; Supplies Subtotal</i> | <i>\$620,600</i>     | <i>\$710,000</i>     | <i>(\$89,400)</i>  | <i>-13%</i> | <i>\$779,200</i>       | <i>(\$158,600)</i> | <i>-20%</i> |



### Vehicle Maintenance Detail Fiscal Year 2020-21

|                                    | Draft                | FY 2019-20<br>Budget | Variance to FY20   |             | FY 2019-20<br>Estimate | Variance to FY20   |             |  |
|------------------------------------|----------------------|----------------------|--------------------|-------------|------------------------|--------------------|-------------|--|
|                                    | FY 2020-21<br>Budget |                      | Amount             | %           |                        | Amount             | %           |  |
| <i>VENDOR BUS REPAIRS</i>          |                      |                      |                    |             |                        |                    |             |  |
| Vandalism Repairs                  | \$5,000              | \$5,000              | \$0                | 0%          | \$4,000                | \$1,000            | 25%         |  |
| Accident Damage Repairs            | 5,000                | 5,000                | 0                  | 0%          | 1,000                  | 4,000              | 400%        |  |
| Accident Claim Collections         | (15,000)             | (32,500)             | 17,500             | -54%        | (32,500)               | 17,500             | -54%        |  |
| Other Vendor Repairs               | 50,000               | 100,000              | (50,000)           | -50%        | 40,000                 | 10,000             | 25%         |  |
| <i>Vendor Bus Repairs Subtotal</i> | <u>\$45,000</u>      | <u>\$77,500</u>      | <u>(\$32,500)</u>  | <u>-42%</u> | <u>\$12,500</u>        | <u>\$32,500</u>    | <u>260%</u> |  |
| <i>RISK &amp; SAFETY</i>           |                      |                      |                    |             |                        |                    |             |  |
| Workers' Comp Services             | \$15,879             | \$22,629             | (\$6,750)          | -30%        | \$11,305               | \$4,574            | 40%         |  |
| Workers' Comp Insurance            | 9,457                | 6,050                | 3,407              | 56%         | 6,050                  | 3,407              | 56%         |  |
| Current Year Incident Payouts      | 10,000               | 10,000               | 0                  | 0%          | 2,000                  | 8,000              | 400%        |  |
| Current Year Incident Reserves     | 25,000               | 25,000               | 0                  | 0%          | 10,000                 | 15,000             | 150%        |  |
| Prior Years Incident Payouts       | 50,000               | 50,000               | 0                  | 0%          | 15,000                 | 35,000             | 233%        |  |
| Change in Prior Years Reserves     | (25,000)             | (50,000)             | 25,000             | -50%        | (36,000)               | 11,000             | -31%        |  |
| <i>Risk &amp; Safety Subtotal</i>  | <u>\$85,336</u>      | <u>\$63,679</u>      | <u>\$21,657</u>    | <u>34%</u>  | <u>\$8,355</u>         | <u>\$76,981</u>    | <u>921%</u> |  |
| <i>Total Vehicle Maintenance</i>   | <u>\$5,285,410</u>   | <u>\$5,847,881</u>   | <u>(\$562,471)</u> | <u>-10%</u> | <u>\$5,558,956</u>     | <u>(\$273,546)</u> | <u>-5%</u>  |  |

### Passenger Accommodations Detail Fiscal Year 2020-21

|  | Draft                |                      | Variance to FY20  |             | Variance to FY20       |                 |            |
|--|----------------------|----------------------|-------------------|-------------|------------------------|-----------------|------------|
|  | FY 2020-21<br>Budget | FY 2019-20<br>Budget | Amount            | %           | FY 2019-20<br>Estimate | Amount          | %          |
| <b>PASSENGER FACILITIES</b>                |                      |                      |                   |             |                        |                 |            |
| <u>Wages &amp; Benefits</u>                |                      |                      |                   |             |                        |                 |            |
| Supervisors                                | \$160,249            | \$162,593            | (\$2,344)         | -1%         | \$167,259              | (\$7,010)       | -4%        |
| TC Advisors                                | 114,599              | 111,758              | 2,841             | 3%          | 97,117                 | 17,482          | 18%        |
| Staff                                      | 41,532               | 41,203               | 329               | 1%          | 41,203                 | 329             | 1%         |
| Paid Absences                              | 35,760               | 35,911               | (151)             | 0%          | 43,428                 | (7,668)         | -18%       |
| Health Benefits                            | 115,769              | 120,005              | (4,236)           | -4%         | 95,524                 | 20,245          | 21%        |
| Pension Contributions                      | 27,470               | 27,103               | 367               | 1%          | 21,574                 | 5,896           | 27%        |
| Payroll Taxes                              | 28,225               | 28,371               | (146)             | -1%         | 28,183                 | 42              | 0%         |
| Wages & Benefits Subtotal                  | <u>\$523,604</u>     | <u>\$526,944</u>     | <u>(\$3,340)</u>  | <u>-1%</u>  | <u>\$494,288</u>       | <u>\$29,316</u> | <u>6%</u>  |
| <u>Buildings &amp; Grounds</u>             |                      |                      |                   |             |                        |                 |            |
| TC Contract Maintenance                    | \$98,200             | \$31,533             | \$66,668          | 211%        | \$42,728               | \$55,472        | 130%       |
| TC Repairs/Supplies                        | 5,000                | 5,000                | 0                 | 0%          | 5,000                  | 0               | 0%         |
| Bus Stop Repairs/Supplies                  | 5,000                | 5,000                | 0                 | 0%          | 7,500                  | (2,500)         | -33%       |
| TC Property Insurance                      | 3,805                | 2,671                | 1,135             | 42%         | 2,671                  | 1,135           | 42%        |
| Buildings & Grounds Subtotal               | <u>\$112,005</u>     | <u>\$44,203</u>      | <u>\$67,802</u>   | <u>153%</u> | <u>\$57,898</u>        | <u>\$54,107</u> | <u>93%</u> |
| Passenger Facilities Subtotal              | <u>\$635,609</u>     | <u>\$571,147</u>     | <u>\$64,462</u>   | <u>11%</u>  | <u>\$552,186</u>       | <u>\$83,423</u> | <u>15%</u> |
| <b>TRANSIT DEVELOPMENT</b>                 |                      |                      |                   |             |                        |                 |            |
| Staff                                      | \$226,187            | \$217,280            | \$8,907           | 4%          | \$194,371              | \$31,816        | 16%        |
| Paid Absences                              | 29,631               | 28,215               | 1,416             | 5%          | 34,088                 | (4,457)         | -13%       |
| Health Benefits                            | 66,528               | 65,289               | 1,239             | 2%          | 65,289                 | 1,239           | 2%         |
| Pension Contributions                      | 25,582               | 24,550               | 1,032             | 4%          | 24,550                 | 1,032           | 4%         |
| Payroll Taxes                              | 20,183               | 19,479               | 704               | 4%          | 18,175                 | 2,008           | 11%        |
| Training, Travel & Meetings                | 3,000                | 3,000                | 0                 | 0%          | 1,000                  | 2,000           | 200%       |
| Planning Services & Supplies               | 5,000                | 5,000                | 0                 | 0%          | 0                      | 5,000           | n/a        |
| Transit Development Subtotal               | <u>\$376,111</u>     | <u>\$362,813</u>     | <u>\$13,298</u>   | <u>4%</u>   | <u>\$337,473</u>       | <u>\$38,638</u> | <u>11%</u> |
| <b>MARKETING &amp; COMMUNITY RELATIONS</b> |                      |                      |                   |             |                        |                 |            |
| <u>Wages &amp; Benefits</u>                |                      |                      |                   |             |                        |                 |            |
| Staff                                      | \$102,502            | \$92,147             | \$10,355          | 11%         | \$92,147               | \$10,355        | 11%        |
| Paid Absences                              | 14,837               | 11,107               | 3,730             | 34%         | 12,772                 | 2,065           | 16%        |
| Health Benefits                            | 40,370               | 15,802               | 24,568            | 155%        | 20,179                 | 20,191          | 100%       |
| Pension Contributions                      | 11,502               | 10,325               | 1,177             | 11%         | 10,325                 | 1,177           | 11%        |
| Payroll Taxes                              | 9,150                | 8,198                | 952               | 12%         | 8,326                  | 824             | 10%        |
| Wages & Benefits Subtotal                  | <u>178,361</u>       | <u>137,579</u>       | <u>40,782</u>     | <u>30%</u>  | <u>143,749</u>         | <u>34,612</u>   | <u>24%</u> |
| <u>Outside Services</u>                    |                      |                      |                   |             |                        |                 |            |
| Media Ad Placement                         | \$16,000             | \$16,000             | \$0               | 0%          | \$16,000               | \$0             | 0%         |
| Brochures & Publications                   | 10,000               | 17,200               | (7,200)           | -42%        | 1,000                  | 9,000           | 900%       |
| Market Research                            | 5,000                | 7,500                | (2,500)           | -33%        | 1,000                  | 4,000           | 400%       |
| Promotional Giveaways                      | 10,000               | 13,000               | (3,000)           | -23%        | 6,000                  | 4,000           | 67%        |
| Bus/Shuttle Decorations                    | 1,500                | 1,500                | 0                 | 0%          | 500                    | 1,000           | 200%       |
| Other Promotions                           | 75,000               | 86,300               | (11,300)          | -13%        | 75,081                 | (81)            | 0%         |
| Route Schedules & Information              | 50,000               | 85,000               | (35,000)          | -41%        | 42,000                 | 8,000           | 19%        |
| Training, Travel & Meetings                | 3,000                | 4,000                | (1,000)           | -25%        | 7,000                  | (4,000)         | -57%       |
| Outside Services Subtotal                  | <u>\$170,500</u>     | <u>\$230,500</u>     | <u>(\$60,000)</u> | <u>-26%</u> | <u>\$148,581</u>       | <u>\$21,919</u> | <u>15%</u> |
| Marketing & Comm. Relations                | <u>\$348,861</u>     | <u>\$368,079</u>     | <u>(\$19,218)</u> | <u>-5%</u>  | <u>\$292,330</u>       | <u>\$56,531</u> | <u>19%</u> |

### Passenger Accommodations Detail Fiscal Year 2020-21

|                                     | Draft                     |                           |                        |      |                           |                         |      |
|-------------------------------------|---------------------------|---------------------------|------------------------|------|---------------------------|-------------------------|------|
|                                     | FY 2020-21                | FY 2019-20                | Variance to FY20       |      | FY 2019-20                | Variance to FY20        |      |
|                                     | Budget                    | Budget                    | Amount                 | %    | Estimate                  | Amount                  | %    |
| <b>FARE REVENUE COLLECTION</b>      |                           |                           |                        |      |                           |                         |      |
| <u>Wages &amp; Benefits</u>         |                           |                           |                        |      |                           |                         |      |
| Staff                               | \$128,525                 | \$125,658                 | \$2,867                | 2%   | \$125,658                 | \$2,867                 | 2%   |
| Paid Absences                       | 22,993                    | 20,794                    | 2,199                  | 11%  | 20,794                    | 2,199                   | 11%  |
| Health Benefits                     | 58,446                    | 56,297                    | 2,149                  | 4%   | 56,297                    | 2,149                   | 4%   |
| Pension Contributions               | 15,152                    | 14,645                    | 507                    | 3%   | 14,645                    | 507                     | 3%   |
| Payroll Taxes                       | 11,941                    | 11,603                    | 338                    | 3%   | 11,603                    | 338                     | 3%   |
| Wages & Benefits Subtotal           | <u>\$237,057</u>          | <u>\$228,997</u>          | <u>\$8,060</u>         | 4%   | <u>\$228,997</u>          | <u>\$8,060</u>          | 4%   |
| <u>Outside Services</u>             |                           |                           |                        |      |                           |                         |      |
| Fare Processing                     | \$55,000                  | \$50,000                  | \$5,000                | 10%  | \$67,295                  | (\$12,295)              | -18% |
| Farebox Parts & Repairs             | 20,000                    | 20,000                    | 0                      | 0%   | 25,000                    | (5,000)                 | -20% |
| Tickets, Tokens & Transfers         | 15,000                    | 25,000                    | (10,000)               | -40% | 33,000                    | (18,000)                | -55% |
| Outside Services Subtotal           | <u>\$90,000</u>           | <u>\$95,000</u>           | <u>(\$5,000)</u>       | -5%  | <u>\$125,295</u>          | <u>(\$35,295)</u>       | -28% |
| Fare Revenue Collection Sbtl        | <u>\$327,057</u>          | <u>\$323,997</u>          | <u>\$3,060</u>         | 1%   | <u>\$354,291</u>          | <u>(\$27,234)</u>       | -8%  |
| <b>Total Pssnger Accommodations</b> | <u><u>\$1,687,638</u></u> | <u><u>\$1,626,035</u></u> | <u><u>\$61,603</u></u> | 4%   | <u><u>\$1,536,280</u></u> | <u><u>\$151,358</u></u> | 10%  |

## General Overhead Detail

### Fiscal Year 2020-21

|   | Draft                |                      |                         |             |                        |                         |             |  |
|---|----------------------|----------------------|-------------------------|-------------|------------------------|-------------------------|-------------|--|
|   | FY 2020-21<br>Budget | FY 2019-20<br>Budget | <u>Variance to FY20</u> |             | FY 2019-20<br>Estimate | <u>Variance to FY20</u> |             |  |
|   |                      |                      | Amount                  | %           |                        | Amount                  | %           |  |
| <b>FINANCE</b>                          |                      |                      |                         |             |                        |                         |             |  |
| Staff                                   | \$297,602            | \$301,653            | (4,051)                 | -1%         | \$275,193              | \$22,409                | 8%          |  |
| Paid Absences                           | 37,120               | 52,569               | (15,449)                | -29%        | 51,256                 | (14,136)                | -28%        |  |
| Health Benefits                         | 93,501               | 75,147               | 18,354                  | 24%         | 71,715                 | 21,786                  | 30%         |  |
| Pension Contributions                   | 33,472               | 35,422               | (1,950)                 | -6%         | 32,026                 | 1,446                   | 5%          |  |
| Payroll Taxes                           | 26,219               | 27,896               | (1,677)                 | -6%         | 25,771                 | 448                     | 2%          |  |
| Financial Audit Services                | 47,200               | 68,200               | (21,000)                | -31%        | 63,990                 | (16,790)                | -26%        |  |
| <i>Finance Subtotal</i>                 | <u>\$535,114</u>     | <u>\$560,887</u>     | <u>(\$25,773)</u>       | <u>-5%</u>  | <u>\$519,950</u>       | <u>\$15,164</u>         | <u>3%</u>   |  |
| <b>PERSONNEL</b>                        |                      |                      |                         |             |                        |                         |             |  |
| Staff                                   | \$197,352            | \$129,607            | \$67,745                | 52%         | \$111,107              | \$86,245                | 78%         |  |
| Paid Absences                           | 19,829               | 15,865               | 3,964                   | 25%         | 16,840                 | 2,989                   | 18%         |  |
| Health Benefits                         | 66,069               | 42,598               | 23,471                  | 55%         | 35,442                 | 30,627                  | 86%         |  |
| Pension Contributions                   | 21,718               | 14,547               | 7,171                   | 49%         | 12,918                 | 8,800                   | 68%         |  |
| Payroll Taxes                           | 17,052               | 11,627               | 5,425                   | 47%         | 10,287                 | 6,765                   | 66%         |  |
| <i>Personnel Subtotal</i>               | <u>\$322,020</u>     | <u>\$214,245</u>     | <u>\$107,775</u>        | <u>50%</u>  | <u>\$186,593</u>       | <u>\$135,427</u>        | <u>73%</u>  |  |
| <b>UTILITIES</b>                        |                      |                      |                         |             |                        |                         |             |  |
| Phone & Data Communications             | \$80,000             | \$72,633             | \$7,367                 | 10%         | \$90,791               | (\$10,791)              | -12%        |  |
| Power, Water & Refuse                   | 160,000              | 162,085              | (2,085)                 | -1%         | 162,085                | (2,085)                 | -1%         |  |
| Two-Way Radios                          | 10,000               | 15,000               | (5,000)                 | -33%        | 9,000                  | 1,000                   | 11%         |  |
| <i>Utilities Subtotal</i>               | <u>\$250,000</u>     | <u>\$249,718</u>     | <u>\$282</u>            | <u>0%</u>   | <u>\$261,876</u>       | <u>(\$11,876)</u>       | <u>-5%</u>  |  |
| <b>OPERATING FACILITIES</b>             |                      |                      |                         |             |                        |                         |             |  |
| <u>Wages &amp; Benefits</u>             |                      |                      |                         |             |                        |                         |             |  |
| Staff                                   | \$61,512             | \$60,072             | \$1,440                 | 2%          | \$60,072               | \$1,440                 | 2%          |  |
| Paid Absences                           | 7,923                | 7,678                | 245                     | 3%          | 8,817                  | (894)                   | -10%        |  |
| Health Benefits                         | 10,952               | 10,534               | 418                     | 4%          | 10,534                 | 418                     | 4%          |  |
| Pension Contributions                   | 6,943                | 6,775                | 168                     | 2%          | 6,775                  | 168                     | 2%          |  |
| Payroll Taxes                           | 5,487                | 5,382                | 105                     | 2%          | 5,470                  | 17                      | 0%          |  |
| <i>Wages &amp; Benefits Subtotal</i>    | <u>\$92,817</u>      | <u>\$90,442</u>      | <u>\$2,375</u>          | <u>3%</u>   | <u>\$91,668</u>        | <u>\$1,149</u>          | <u>1%</u>   |  |
| <u>Service Vehicles</u>                 |                      |                      |                         |             |                        |                         |             |  |
| Parts & Repairs                         | \$15,000             | \$25,000             | (\$10,000)              | -40%        | \$22,500               | (\$7,500)               | -33%        |  |
| Fuel                                    | 50,000               | 66,000               | (16,000)                | -24%        | 54,450                 | (4,450)                 | -8%         |  |
| <i>Service Vehicles Subtotal</i>        | <u>\$65,000</u>      | <u>\$91,000</u>      | <u>(\$26,000)</u>       | <u>-29%</u> | <u>\$76,950</u>        | <u>(\$11,950)</u>       | <u>-16%</u> |  |
| <u>Buildings &amp; Grounds</u>          |                      |                      |                         |             |                        |                         |             |  |
| Contract Maintenance                    | \$280,480            | \$90,720             | \$189,760               | 209%        | \$135,502              | \$144,978               | 107%        |  |
| Overpass Site Maintenance               | 10,000               | 20,000               | (10,000)                | -50%        | 5,000                  | 5,000                   | 100%        |  |
| B&G Repairs/Supplies                    | 100,000              | 85,000               | 15,000                  | 18%         | 72,250                 | 27,750                  | 38%         |  |
| Property Insurance                      | 64,483               | 52,727               | 11,756                  | 22%         | 52,727                 | 11,756                  | 22%         |  |
| <i>Buildings &amp; Grounds Subtotal</i> | <u>\$454,963</u>     | <u>\$248,447</u>     | <u>\$206,516</u>        | <u>83%</u>  | <u>\$265,479</u>       | <u>\$189,484</u>        | <u>71%</u>  |  |
| <i>Operating Facilities Subtotal</i>    | <u>\$612,780</u>     | <u>\$429,889</u>     | <u>\$182,891</u>        | <u>43%</u>  | <u>\$434,097</u>       | <u>\$178,683</u>        | <u>41%</u>  |  |

## General Overhead Detail

### Fiscal Year 2020-21

|                                 | Draft                     |                           |                         |                  |                           |                         |                   |  |
|---------------------------------|---------------------------|---------------------------|-------------------------|------------------|---------------------------|-------------------------|-------------------|--|
|                                 | FY 2020-21                | FY 2019-20                | Variance to FY20        |                  | FY 2019-20                | Variance to FY20        |                   |  |
|                                 | Budget                    | Budget                    | Amount                  | %                | Estimate                  | Amount                  | %                 |  |
| <i>DISTRICT ADMINISTRATION</i>  |                           |                           |                         |                  |                           |                         |                   |  |
| <u>Wages &amp; Benefits</u>     |                           |                           |                         |                  |                           |                         |                   |  |
| Staff                           | \$679,767                 | \$617,301                 | \$62,466                | 10%              | \$572,601                 | \$107,166               | 19%               |  |
| Paid Absences                   | 124,270                   | 113,808                   | 10,462                  | 9%               | 113,293                   | 10,977                  | 10%               |  |
| Health Benefits                 | 182,010                   | 159,216                   | 22,794                  | 14%              | 159,216                   | 22,794                  | 14%               |  |
| Pension Contributions           | 94,864                    | 87,571                    | 7,293                   | 8%               | 102,571                   | (7,707)                 | -8%               |  |
| Payroll Taxes                   | 62,997                    | 57,626                    | 5,371                   | 9%               | 54,167                    | 8,830                   | 16%               |  |
| Wages & Benefits Subtotal       | <u>\$1,143,908</u>        | <u>\$1,035,522</u>        | <u>\$108,386</u>        | <u>10%</u>       | <u>\$1,001,848</u>        | <u>\$142,060</u>        | <u>14%</u>        |  |
| <u>Administrative Services</u>  |                           |                           |                         |                  |                           |                         |                   |  |
| Directors Fees                  | \$10,000                  | \$10,800                  | (\$800)                 | -7%              | \$10,800                  | (\$800)                 | -7%               |  |
| Public Officials Insurance      | 85,986                    | 77,932                    | 8,054                   | 10%              | 70,139                    | 15,847                  | 23%               |  |
| Legal Counsel                   | 100,000                   | 100,000                   | 0                       | 0%               | 100,000                   | 0                       | 0%                |  |
| Pension Administration          | 3,000                     | 2,500                     | 500                     | 20%              | 4,000                     | (1,000)                 | -25%              |  |
| Office Equipment Maintenance    | 215,000                   | 200,000                   | 15,000                  | 8%               | 200,000                   | 15,000                  | 8%                |  |
| Miscellaneous Services          | 120,000                   | 294,474                   | (174,474)               | -59%             | 333,093                   | (213,093)               | -64%              |  |
| Office & Computer Supplies      | 50,000                    | 50,000                    | 0                       | 0%               | 55,000                    | (5,000)                 | -9%               |  |
| Dues & Subscriptions            | 55,000                    | 53,448                    | 1,552                   | 3%               | 53,448                    | 1,552                   | 3%                |  |
| Conferences, Meetings, Training | 15,000                    | 15,000                    | 0                       | 0%               | 18,000                    | (3,000)                 | -17%              |  |
| Employee Relations              | 30,000                    | 30,000                    | 0                       | 0%               | 30,000                    | 0                       | 0%                |  |
| Retiree Health Insurance        | 70,000                    | 0                         | 70,000                  | n/a              | 0                         | 70,000                  | n/a               |  |
| Mandated Fees & Permits         | 40,000                    | 40,000                    | 0                       | 0%               | 40,000                    | 0                       | 0%                |  |
| Bus Ad Revenue Program          | 0                         | 10,000                    | (10,000)                | -100%            | 10,000                    | (10,000)                | -100%             |  |
| Misc. Expenses & Losses         | 30,000                    | 25,000                    | 5,000                   | 20%              | 13,107                    | 16,893                  | 129%              |  |
| Bad Debts                       | 10,000                    | 0                         | 10,000                  | n/a              | 0                         | 10,000                  | n/a               |  |
| Admin. Services Subtotal        | <u>\$833,986</u>          | <u>\$909,154</u>          | <u>(\$75,168)</u>       | <u>-8%</u>       | <u>\$937,587</u>          | <u>(\$103,601)</u>      | <u>-11%</u>       |  |
| <i>District Admin. Subtotal</i> | <u><u>\$1,977,894</u></u> | <u><u>\$1,944,676</u></u> | <u><u>\$33,218</u></u>  | <u><u>2%</u></u> | <u><u>\$1,939,434</u></u> | <u><u>\$38,460</u></u>  | <u><u>2%</u></u>  |  |
| <i>Total General Overhead</i>   | <u><u>\$3,697,808</u></u> | <u><u>\$3,399,415</u></u> | <u><u>\$298,393</u></u> | <u><u>9%</u></u> | <u><u>\$3,341,951</u></u> | <u><u>\$355,857</u></u> | <u><u>11%</u></u> |  |