MINUTES

Special Meeting of the Parcel Tax Fiscal Oversight Committee
AC Transit General Offices
10th Floor Conference Room
1600 Franklin Street
Oakland, CA 94612

Tuesday, December 13, 2016 at 9:00 a.m.

MEMBERS OF THE OVERSIGHT COMMITTEE
JANET ABELSON, CHAIR
ELOISE BODINE
MARK CHEKAL-BAIN
BEVERLY JOHNSON
IGOR TREGUB
MARIA VIRAMONTES
MATT WILLIAMS

DISTRICT OFFICERS
MICHAEL A. HURSH, GENERAL MANAGER
DENISE C. STANDRIDGE, GENERAL COUNSEL
LINDA A. NEMEROFF, DISTRICT SECRETARY
CLAUDIA ALLEN, CHIEF FINANCIAL OFFICER
The Alameda-Contra Costa Transit District Parcel Tax Fiscal Oversight Committee held a special meeting on Tuesday, November 15, 2016. Chair Abelson called the meeting to order at 9:05 a.m.

1. **ROLL CALL**

   Members Present: Mark Chekal-Bain, Beverly Johnson, Igor Tregub (arrived at 9:09 a.m.), Matt Williams, Janet Abelson

   Members Absent: Eloise Bodine, Maria Viramontes

   District Board Liaison Present: Director Greg Harper
   Also Present: District Board Vice President Elsa Ortiz

   District Officers and Staff Present:
   Michael A. Hursh, General Manager
   Denise C. Standridge, General Counsel
   Linda A. Nemeroff, District Secretary
   Claudia Allen, Chief Financial Officer
   Ralph Martini, Controller

2. **PUBLIC COMMENT**

   There was no public comment offered.

3. **DISCUSSION ITEMS:**

   3A. **Consider approving the minutes of the District Parcel Tax Fiscal Oversight Committee meeting of November 15, 2016.**

   Member Chekal-Bain noted that he had mentioned the Public Employees’ Pension Reform Act (PEPRA) during comments about employee pension contributions and requested that it be added to the minutes. The District Secretary advised that she would listen to the recording of the meeting and incorporate the requested reference.

   **MOTION:** WILLIAMS/JOHNSON to approve the minutes with a modification to include a reference to PEPRA as requested by member Chekal-Bain. The motion carried by the following vote:

   AYES:4: Williams, Johnson, Chekal-Bain, Abelson
   ABSENT:3: Bodine, Tregub, Viramontes

   **APPROVED WITH MODIFICATIONS**
Discussion regarding changes in the process, the development of questions and/or additional information to ask of staff. (verbal)

Changes in Process:

Chair Abelson opened the discussion by suggesting a change in process whereby two meetings would be held annually in order to better address questions from Committee members with dates for the meetings scheduled in advance. The first meeting would occur in late October/early November and the Committee would receive a thorough presentation of the audit and related documents. It would allow the Committee to thoroughly review the information and ask questions.

A second meeting would be held to allow staff to provide any necessary follow-up information and for the Committee to consider the resolution.

Committee members were supportive of this approach and there was consensus implement this change in process. Member Chekal-Bain requested that the Committee avoid meeting the week of the election every other year and on Halloween.

Questions and Requests for Additional Information From Staff:

General Manager Michael Hursh added that he was hoping the outcome of this meeting would be for the Committee to provide recommendations for additional information that would be included in the agenda packet later this year.

With regard to a recent process change implemented by the AC Transit Board of Directors that would prove that Special District 2 wasn't spending more than it should, members of the Committee requested a presentation on this change and any other insights the Board thinks the Committee should hear about.

General Counsel Denise Standridge reminded the Committee that it is independent from the AC Transit Board of Directors and exists for the purpose of parcel tax oversight, not general spending oversight.

Questions and requests for additional information are provided in Exhibit A and are incorporated into the minutes by reference.

Discussion ensued regarding a suggestion by Member Johnson that the Committee, through its chair or designated representative, provide clear instructions to the auditor that the Committee needs to be certain that District One is not subsidizing District Two with Measure WW funds. Member Chekal-Bain disagreed that the focus be solely on Measure WW funds, questioning whether District One gets less of the overall revenue pie because it has a parcel tax. He felt this was an important question that needed to be answered. Member Johnson agreed. Member Williams...
agreed with the substance of the issue, but felt that any exploration by the Committee into service, whether it be a decision to provide paratransit service in San Francisco or providing a bus stop in front of a school in Union City, went beyond the scope of the Committee because it was up to the AC Transit Board of Directors to make those decisions.

General Manager Michael Hursh added that what the Committee really needs to look at is what revenues come to Special District Two in comparison to how much service is offered in Special District Two. Any imbalance would prompt the Committee to look further to see if there was more service being provided than revenue collected and how it was being paid for. He added that District One had so many sources of funds, it would be nearly impossible to determine if any of it were spilling over into District Two; therefore, it would be appropriate to instead look at it from the perspective of District Two.

MOTION: CHEKAL-BAIN/JOHNSON to direct the chair to communicate to the auditor certain data the Committee would like for future meetings. An additional committee member, selected by the chair, may also attend the meeting. The motion carried by the following vote:

AYES:5: Chekal-Bain, Johnson, Tregub, Williams, Abelson
ABSENT:2: Bodine, Viramontes

Member Johnson left the meeting at 9:47 a.m.

Member Chekal-Bain advised that he wanted to discuss the Committee's mission because the Board, in its adopting its parcel Tax Resolution, tasked the Committee with reviewing its use of the special account funds. He felt that since use of the funds included capital equipment, salaries, and benefits, it was appropriate to express concerns about how the money is being used. He also noted that he agreed with Director Harper in that the Board makes the decision about where it operates service; however, as a tax payer, he is concerned when tax monies are being spent in areas that don't pay taxes. While he felt it was appropriate to serve major transit hubs like Union City BART, it was concern to provide service to other bus stops and school service in Union City.

Member Chekal-Bain requested a report at the next meeting on how service miles and hours are calculated and how it is determined which Transit District pays for service that initiates in District One and terminates in District Two. He added that without information clarifying the issue, he could not confidently say that money was not being supplanted in District Two.

Public Comment:
- Greg Harper, AC Transit Board of Directors commented that it was important to look at District Two and what it is entitled to in order to protect (service and resources) in District One. He added that all the
allocation formulas that exist for District Two came out of discussions with officials in District Two in 2000, because that area had complained that it wasn't receiving its fair share of service. An independent auditor was hired to make a determination and culminated in a formula that the Board agreed to with the Cities of Fremont and Newark. He cautioned the Committee not to upset that agreement. He went on further to say that the Committee was independent and it had independent auditors who should be talking to the Committees about its concerns. All questions should be directed to the auditor. With regard to District Two, he added that the committee needed to understand the methodology, the allocations, and check the accuracy of service metrics. He also pointed out that any service decisions are the responsibility of the Board and any decisions affecting District Two needed to be paid for with District Two money. He asked that the Committee not get bogged down with changing AC Transit’s operations. He also felt that the Oversight Committee should be in agreement with what happens to any surpluses in District Two after the service is paid for.

- Elsa Ortiz, AC Transit Board of Directors, felt the issue of ensuring that parcel tax money is spent in District One was very important. She added that as the face of the Measure C1 (formally Measure VV) campaign she had communicated over and over that there was an oversight committee that would make sure the money would be spent in District One. She concerns raised by Director Harper that money may bled into District Two, noting that it was difficult to explain who pays for service that originates in District One and end ups in District Two. She also raised concerns with the issue of Union City and how those services are paid for, including school service. She added that issues of pension and things like it were not in the Committee’s jurisdiction. She also wanted to know how Measure BB funds were being allocated to each Transit Service District to support service expansion.

4. COMMITTEE/STAFF COMMENTS
There were no comments offered.

5. ADJOURNMENT
There being no further business to come before the Committee, the meeting adjourned at 10:09 a.m.

Respectfully submitted,

[Signature]
Linda A. Nemeroff
District Secretary
### Part I: Change in Process

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<tr>
<th>Member(s)</th>
<th>Suggestions/Requests/Questions</th>
<th>Status</th>
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<tr>
<td>Abelson</td>
<td>Suggested a change in process to hold two meetings annually after the audit is prepared, with meeting dates scheduled in advance. The first meeting would occur in late October/early November and the Committee would receive a thorough presentation of the audit and related documents. It would allow the Committee to thoroughly review the information and ask questions.</td>
<td>Consensus to move forward with this change in process.</td>
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<td></td>
<td>A second meeting would be held to allow staff to provide any necessary follow-up information and for the Committee to consider the resolution.</td>
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### Part II: Questions and Requests for Additional Information

<table>
<thead>
<tr>
<th>Member(s)</th>
<th>Suggestions/Requests/Question(s)</th>
<th>Status</th>
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</thead>
<tbody>
<tr>
<td>Williams</td>
<td>Requested that the Committee receive a presentation on what the Board of Directors thinks the Committee should be hearing about.</td>
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<td>Johnson</td>
<td>Added that she would like to have the Board’s insights and/or an explanation of how money is allocated between Special Districts One and Two and the history behind it.</td>
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<tr>
<td>Chekal-Bain</td>
<td>1) Suggested that management and staff, who are new to the process of working with the oversight committee, study and familiarize themselves with the history of the Committee's discussions over the last few years. He felt that a check list would be a simple way of tracking issues that staff and the committee agree on or have been otherwise resolved.</td>
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</table>
2) Requested a discussion of the Committee’s mission (role and responsibilities). The discussion should effort to clarify whether the committee has oversight of only Measure VV parcel tax revenues or all District revenues.

3) Requested information on service provided in Union City, how it is paid for, and whether or not the cost of the service is paid by Special District One or Special District Two. The purpose is to make sure District One is not subsidizing people who are not willing pay for service (in the case of Union City) or more service (in the case of District Two).

4) Requested that the accountants develop a better accounting methodology be used to capture or prove to the Committee, beyond a doubt, that District One is not subsidizing District Two.

5) Requested a review of service miles and service hours in both Special District One and Special District Two and receive a fact-based analysis of any results that may appear inconsistent with prior year’s data. Anomalies need to be explained. (See Member Tregub’s question #3) In addition, how it is determined which Transit District pays for service that initiates in District One and terminates in District Two.

6) Requested information on UC Berkeley Student Pass Revenue.

7) Requested information on the amount of home-to-school funding District One and District Two receive for supplemental school service.
<table>
<thead>
<tr>
<th>Johnson</th>
<th>Suggested that the Committee, through its chair or designated representative, provide clear instructions to the auditor that the committee needs to be certain that District One is not subsidizing District Two with Measure VV funds.</th>
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<tr>
<td>Chekal-Bain</td>
<td>Argued against limiting the suggestion above to Measure VV funds. Two issues: 1) Overall, does the revenue generated in District One stay in District One to support service in this area; and 2) What is the allocation method used by Alameda County to ensure the property tax revenue raised in District One stays in District One and the property tax revenue raised in District Two stays in District Two. The following example was given: People in the Bay Area pay bridge tolls, unlike people in Southern California. The question is whether the Bay Area receives less Caltrans money per capita because of bridge toll revenue. The question is: Does District One gets less of the revenue pie because it has a parcel tax?</td>
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<tr>
<td>Williams</td>
<td>Agreed that Special District Two should get its fair share of revenues, but felt that exploration into the services provided went beyond the scope of the Committee because it was up to the Board of Directors to decide whether or not they want to provide paratransit service to San Francisco or stop in front of a school in Union City.</td>
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</table>
| Tregub | 1) Requested that staff provide the total District revenue by Special Transit Service District (pie chart) for each of the last five fiscal years. [Note: for the sake of comparison, it may be better to receive this information in a spreadsheet format rather than a pie chart.]  
2) Requested information that would be explain the nexus/relationship between AC Transit and the service provided by other transit agencies and services with regard to AC Transit funds and Measure BB funds.  
3) Requested information that would explain the historical context of service miles and service hours and any incongruity or deviations caused by layovers, deadhead expense, changes in protocol, rest breaks, etc. (see Member Chekal-Bain’s question #5 above) |
History and Scope of Parcel Tax Oversight Committee

Denise Standridge
General Counsel
06/20/17
History of Measure AA

08/08/02 Board adopted Resolution 2067 calling for the election on a special tax measure, AA, and establishing an independent fiscal oversight committee to review the use of the special account funds and provide its own annual written report to be provided to the Board.

11/05/02 voters approved Measure AA, a $24 per year parcel tax for 5 years, for the operation and maintenance of bus services provided by AC Transit in District 1 for transportation purposes.

  *Operation & maintenance* refers to all activities necessary to provide bus service, including, but not limited to, equipment, supplies, fuel & lubricants, personnel, compensation, and payment for and maintenance of facilities in District 1.

07/16/03 Board adopted Resolution 2098 establishing the Measure AA Oversight Committee.

  Committee to meet annually and review independently audited financial statements to determine that funds generated by Measure AA have been expended in accordance with the intentions of the voters and so advise the Board of Directors.
History of Measure BB

**08/04/04** Board adopted Resolution 2135 calling for the election on a special tax measure, BB, and establishing an independent fiscal oversight committee to review the use of the special account funds and provide its own annual written report to the Board.

**11/02/04** voters approved Measure BB, increasing the amount of tax to $48 per year for 10 yrs.

**09/07/05** Board adopted Resolution 05-031 establishing the Measure AA/BB Oversight Committee.

   Committee to meet annually and review independently audited financial statements to determine the funds generated by these measures have been expended in accordance with the intentions of the voters and so advise the Board of Directors.
History of Measure VV

07/23/08 Board adopted Resolution 08-044 calling for an election on a special tax measure (VV) increasing the parcel tax by $4 per parcel, per month for 10 years, and have the use of the funds reviewed by the established Measure AA/BB Oversight Committee.

Proceeds of the special tax shall be applied only to the operation and maintenance of bus services in District 1.

11/04/08 Voters approved Measure VV

11/12/08 Board adopted Resolution 08-064 repealing the prior resolutions establishing the AA, BB and AA/BB Oversight Committees and establishing the Alameda-Contra Costa Transit District Parcel Tax Oversight Committee.
Measure C1

**06/22/16** Board adopted Resolution 16-024 calling for an election on a special tax measure, (C1) extending the current parcel tax for 20 years.

**11/08/16** Voters approved Measure C1.
Statutory Requirements for Special Taxes

- California Government Code § 50075.1 requires any local special tax measure that is subject to voter approval that would provide for the imposition of a special tax by a local agency to provide for accountability measures. These measures include a requirement that the proceeds be applied to the specific purpose of the special tax.
Specific Purpose of the District’s Parcel Tax

• All of the District’s parcel taxes partially fund the operations and maintenance of bus services in Special District 1. Operations and maintenance refers to all activities necessary to provide bus service, including, but not limited to, equipment, supplies, fuel & lubricants, personnel, compensation, and payment for and maintenance of facilities in District 1.
Scope of Oversight

Based upon the statute and the text of the resolutions, the Parcel Tax Oversight Committee’s scope of review is to make sure that the parcel tax funds are spent for the operations and maintenance for bus services in Special District 1. The committee need not approve or disapprove of the expenditures provided that they were spent for operations and maintenance for bus services in Special District 1.
Requests Outside of Scope

• U.C. Berkeley Student Pass Revenue.

• Amount of home-to-school funding SD1 and SD2 receive for supplemental school service.

• Nexus/Relationship between AC Transit and the service provided by other transit agencies and services with regard to AC Transit funds and Measure BB funds.
Only 1 Question: Was the Parcel Tax bucket of money spent on operations and maintenance of bus services provided by AC Transit in District 1? Yes or No.
Today’s Parcel Tax Oversight Committee evolved over the years, originally starting as the Measure AA Oversight Committee. Resolution 2067 was adopted in August 2002 calling for an election on a special tax measure (AA) and created an independent fiscal oversight committee of community representatives to review the use of the special account funds from Measure AA and provide its own annual written report to the Board. The resolution set forth the purpose of the special tax “for the operation and maintenance of bus services provided by AC Transit in District 1 for transportation purposes. The terms ‘operation’ and ‘maintenance’ refer to all activities necessary to provide bus service, including, but not limited to, equipment, supplies, fuel and lubricants, personnel, compensation, and payment for and maintenance of facilities in District 1.” The resolution further stated that the proceeds of the special tax were to be applied only to the operation and maintenance of bus services in District 1. The Oversight Committee was to provide its own annual report to the Board after reviewing the use of the funds.

Over the years, new resolutions were adopted and old resolutions were repealed as various parcel taxes were passed. The committee was originally the AA Oversight Committee and then became the AA/BB Oversight Committee. Once Parcel Tax Measure VV was introduced, the committee was renamed the “Alameda-Contra Costa Transit District Parcel Tax Fiscal Oversight Committee” (Oversight Committee) and the committee expanded from 5 to 7 members pursuant to Resolution 08-064. The resolution also provided that the committee convene at least once a year to determine that the funds generated by the parcel tax measures were expended in accordance with the intentions of the voters. The resolution provided that the committee was to provide a written report and/or resolution to the Board at the same meeting the Chief Financial Officer provided the report on the annual fiscal year audit.

The most recent parcel tax measure was C1 in 2016. Resolution 16-024 was adopted on June 22, 2016. The resolution was consistent with the prior resolutions in that it stated the purpose of the tax was for the operation and maintenance of bus services provided by AC Transit in District 1 and that they were to be applied only for that purpose. The terms “operation” and “maintenance” were defined just as they were in the prior resolutions and stated that the Oversight Committee review the use of the special account funds, just as the prior resolutions required. Resolution 16-024 cannot be read in a vacuum and must be considered with Resolution 08-064, which renamed the committee and set forth the requirements with which the committee had to comply. One of these requirements is to determine the funds generated by the parcel tax measures have been expended in accordance with the intentions of the voters. In other words, to make sure the funds were expended solely for the operation and maintenance of bus services provided by AC Transit in District 1. These requirements are controlling and have not been altered by Resolution 16-024, which only reinforces the purpose of the tax measure and confirms there will be oversight.
The Oversight Committee is tasked with making sure that the special tax funds are being used solely for operation and maintenance of bus services provided by AC Transit in District 1. The Oversight Committee does not have to like or agree with the way the funds are spent, they only have to determine they are being spent for operation and maintenance as discussed above. Questions about salaries, retirement, pass agreements, service planning decisions and the financial health of the District are all outside the purview of the Oversight Committee and are solely within the purview of the AC Transit District’s Board of Directors.
AC Transit Parcel Tax Fiscal Oversight Committee Meeting

Tuesday, June 20, 2017
9:00 a.m.
10th Floor Conference Room
1600 Franklin Street
Oakland, CA 94612
History of D1 – D2 Allocation Methodology

• Allocation methodologies have been in place at the District since FY 1975-1976 when the Income Statement was published by Service Area and Contract Service.

• Allocations for Expense were primarily hours & miles based, while Revenues evidently were for the most part directly assigned.

• Approximately 10 years ago CPA’s representing D1 and D2 worked out an updated allocation method which forms the Board approved Agreed Upon Procedures today.

• The Agreed Upon Procedures continue to be utilized and the results audited each year.

• Any revisions to the Agreed Upon Procedures would require a review by both D1 and D2, agreement and adoption by the District’s Board of Directors.
Auditor Agreed-Upon Procedures

• Auditor Reporting and Responsibilities
  – Measure VV
  – Special Transit Service – District 1 and 2

• Revenue and Expense Allocation Methodology
  – Reasonableness of Methodology
  – Testing Application of Methodology

• What happens if you change revenue or expense allocation methodology?

• How do other transit agencies account and report their Tax Measures?
Special District 2 Hours and Miles Comparison

• Report Data is drawn from the Operator Timekeeper System (OTS). It merges schedule data with actual service operated.
• After a close review of the data, it is accurate that, between FY14-15 and FY15-16, platform hours increased while platform miles decreased for service in Special District 2 only (in this report, service hours and miles are synonymous with platform hours and miles).
• The most significant change in operations during this time period was the conversion of midday pull-ins and pull-outs at the division to reliefs along the service route. Though this was more costly for the District, it addressed a shortage of midday buses to conduct the previous operation.
• The end result was a significant decrease in miles operated without a significant decrease in hours.
• In addition, during this time period the District increased travel time and layover time on a number of routes in Special District 2, creating an increase in hours operated without an increase in miles since the routes generally remained unchanged.
• These two operational changes resulted in an unusual outcome of an increase in hours and a decrease in miles.
FY 2016-17 Audit

The Committee is required to meet at least once per year to determine that funds generated by the District’s parcel tax measures have been expensed in accordance with the intentions of the voters.

Reporting Methodologies upon completion of review:

• Provide a Written Report to the AC Transit Board of Directors

• Provide a Resolution to the AC Transit Board of Directors

• Establish a sub-committee of the Parcel Tax Committee to address/prepare report

• Provide the Report to the AC Transit Board of Directors at their December meeting
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## STSD1 & STSD2 REVENUE AND EXPENDITURE 5 YEAR SPREAD

### Revenues

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<td>Other</td>
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### Expenses

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