

Alameda – Contra Costa Transit District

FY 2023-24 Adopted Budget



1600 Franklin Street
Oakland, CA 94612
Phone: 510-891-4777
actransit.org



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Alameda-Contra Costa Transit District
California**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.

Contents

GENERAL MANAGER’S MESSAGE	4
ABOUT AC TRANSIT.....	7
OUR VISION	7
OUR MISSION.....	7
PASSENGER AND SERVICE PORTRAIT	8
POPULATION GROWTH AND PANDEMIC	11
FINANCIAL STRUCTURE, POLICY, AND PROCESS.....	12
BUDGET DEVELOPMENT PROCESS	12
BUDGET CALENDAR.....	12
BUDGETARY CONTROL	13
BASIS OF PRESENTATION OF FUNDS AND FUND STRUCTURE	14
BASIS OF BUDGETING	14
BUDGET SUMMARY	16
DISTRICT ORGANIZATION CHART	17
FINANCIAL OUTLOOK.....	18
CURRENT SITUATION	18
DISTRICT FINANCIAL PROJECTION	19
STRATEGIES TO REDUCE DEFICITS.....	20
STRATEGIC PLAN AND GOALS	22
DISTRICT STRATEGIC PLAN UPDATE	26
METRICS & KEY PERFORMANCE INDICATORS	28
METRIC: RIDERSHIP FOR FIXED ROUTE SERVICE MODES	28
METRIC: MONTHLY PASSENGER FARE REVENUE COLLECTION.....	28
KPI: ON-TIME PERFORMANCE.....	29
KPI: MILES BETWEEN CHARGEABLE ROAD-CALLS.....	29
KPI: VEHICLE COLLISION ACCIDENT RATES.....	30
KPI: PASSENGER FALLS ACCIDENT RATES	30
OPERATING REVENUES	31
OPERATING: PASSENGER FARES	31
OPERATING: CONTRACT SERVICES	31
OPERATING: BART TRANSFER	31
OPERATING: INVESTMENT INCOME	31
OPERATING: ADVERTISING.....	31
OPERATING: OTHER REVENUE.....	31
OPERATING: REAL ESTATE	31
SALES TAX-BASED SUBSIDIES: TRANSPORTATION DEVELOPMENT ACT (TDA)	32
SALES TAX-BASED SUBSIDIES: AB1107	32
SALES TAX-BASED SUBSIDIES: MEASURE B.....	32
SALES TAX-BASED SUBSIDIES: MEASURE BB	32
SALES TAX-BASED SUBSIDIES: MEASURE J	32
PROPERTY TAXES	32
PARCEL TAXES: MEASURE VV	33
STATE TRANSPORTATION ASSISTANCE (STA).....	33
REGIONAL MEASURE 2	33
ADA FEDERAL	33
OTHER FEDERAL, STATE & LOCAL	33
OPERATING EXPENSE.....	36
LABOR	38
POSITION COUNT BY DEPARTMENT	39
NON-LABOR	40
SERVICES	40
FUELS AND LUBRICANTS	41
BUS PARTS.....	41
OTHER MATERIALS.....	42

ADA CONSORTIUM AND DUMBARTON BRIDGE PURCHASED TRANSPORTATION COSTS.....	42
UTILITIES AND TAXES.....	43
CASUALTY AND LIABILITY COSTS.....	43
INTEREST EXPENSE.....	44
OTHER OPERATING EXPENSES.....	44
DISTRICT FUNDED CAPITAL PROGRAM.....	47
CAPITAL BUDGET.....	48
FY 2022-23 YEAR END VARIANCE.....	50
DEPARTMENT BUDGETS.....	52
BOARD OF DIRECTORS.....	53
DISTRICT SECRETARY.....	54
GENERAL MANAGER.....	55
LEGAL.....	56
OPERATIONS.....	57
PLANNING & ENGINEERING.....	58
INNOVATION & TECHNOLOGY.....	59
HUMAN RESOURCES.....	60
EXTERNAL AFFAIRS, MARKETING AND COMMUNICATIONS.....	61
FINANCE.....	62
DISTRICT OVERHEAD.....	63
RETIREMENT.....	64
DEBT OBLIGATIONS.....	65
APPENDIX.....	68
ORGANIZATION CHARTS.....	69
DISTRICT ORGANIZATION CHART.....	70
AC TRANSIT DISTRICT BOARD OF DIRECTORS.....	71
OFFICE OF THE DISTRICT SECRETARY.....	72
OFFICE OF GENERAL MANAGER.....	73
OFFICE OF GENERAL COUNSEL.....	74
OPERATIONS.....	75
PLANNING AND ENGINEERING.....	76
INNOVATION AND TECHNOLOGY.....	77
HUMAN RESOURCES & EMPLOYEE DEVELOPMENT.....	78
EXTERNAL AFFAIRS, MARKETING, AND COMMUNICATIONS.....	79
FINANCE.....	80
RETIREMENT ORGANIZATION.....	81
POSITION TITLES BY DEPARTMENT.....	82
DEPARTMENT BUDGET DETAIL.....	90
BOARD OF DIRECTORS.....	91
DISTRICT SECRETARY.....	92
GENERAL MANAGER.....	93
LEGAL.....	95
OPERATIONS.....	96
PLANNING & ENGINEERING.....	100
INNOVATION & TECHNOLOGY.....	102
HUMAN RESOURCES.....	104
EXTERNAL AFFAIRS, MARKETING & COMMUNICATIONS.....	106
FINANCE.....	108
DISTRICT OVERHEAD.....	111
RETIREMENT.....	113
STRATEGIC PLAN PROGRESS REPORT.....	114
FINANCIAL POLICIES.....	128
DEBT MANAGEMENT POLICY.....	148
CONSOLIDATED SALARY SCHEDULE.....	158
CAPITAL DEFINITION.....	171
GLOSSARY.....	172



June 14, 2023

I am pleased to present the Alameda-Contra Costa Transit District (AC Transit) Fiscal Year 2023-24 Recommended Budget. As the Bay Area continues to “pick itself up” after the public health and financial upset caused by COVID-19, AC Transit is committed to providing service that responds to shifting community needs and can accommodate rider demand. This budget reflects an “all hands on deck” effort to minimize expenses while maintaining service levels and extends the use of one-time financial aid from the American Rescue Plan (ARP) Act into projected deficit years.

The FY 2023-24 Operating Budget is comprised of \$545.9 million in revenues and expenses. The budget cycle was a period of heightened engagement to develop as lean a budget as possible while still allowing for bus service at 85% of pre-pandemic levels. Farebox revenue continues to gradually increase, and the District has achieved 64% of pre-pandemic ridership. Revenues from sales taxes have improved since the pandemic, but a potential economic downturn could place these revenue increases in jeopardy. Inflation and supply chain issues have eased somewhat, but continue to be a burden on the District’s financial health.

The District continues to rely on federal emergency COVID funding to maintain operations. By June 30, 2023, the District is projected to have spent \$59 million of the total \$116 million ARP Act funding, and expects to draw down \$28 million additional funds in FY 2023-24. The remaining funds will be used to help offset projected deficits in future years.

The FY 2023-24 Capital Budget includes \$114.8 million in spending and is composed of \$95.8 million in grant funds and \$18.9 million in District Capital funds. The Capital Budget includes 11 new and 37 continuing projects for a total of 48 projects. New and ongoing projects include district-wide security enhancements, ZEB infrastructure upgrades, and rapid corridor improvements.

This year will be challenging, however, the District will do the best it can to continue to meet the needs of our riders while maintaining operational and financial stability.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Michael Hursh'.

Michael Hursh,
General Manager

**ALAMEDA-CONTRA COSTA TRANSIT DISTRICT
RESOLUTION NO. 23-027**

**A RESOLUTION ADOPTING THE GENERAL FUND OPERATING AND CAPITAL BUDGETS FOR
FISCAL YEAR 2023-24**

WHEREAS, the Board of Directors reviewed and established the Calendar, adoption of the FY 2023-24 budget, and approved Budget Goals for the Development of the General Fund Operating and Capital Budgets for FY 2023-24 during Budget meetings held during March 2023, April 2023, and May 2023; and

WHEREAS, the General Manager has developed the General Fund Operating and Capital Budgets for FY 2023-24 based on prevailing economic conditions; and

WHEREAS, the Board of Directors has received and reviewed the General Manager's Proposed General Fund Operating and Capital Budgets for FY 2023-24 during the Board meeting held May 24, 2023.

NOW THEREFORE, the Board of Directors of the Alameda-Contra Costa Transit District does resolve as follows:

Section 1. Approves the Recommended General Fund Operating and Capital Budgets for Fiscal Year 2023-24 in the amount of \$545.9 million with the expenses and transfers identified below and incorporated by reference as Attachments 2 and 3 of the Staff Report 22-588e:

a. Total Operating Revenues:	545.9M
b. Total Operating Expenses:	545.9M
c. Transfer to/(from) Unrestricted Net Assets:	0.0M
e. District Funded Capital:	18.9M
f. Transfer to/(from) General Fund:	(18.9M)
g. Total Capital Program Contribution:	114.8M

Section 2. Approves a 3.4 percent increase to base salary for all unrepresented employees, excluding Board Officers.

Section 3. Recognizes the 3.4 percent increase to base salary for ATU as of July 1, 2023, a 3.4 percent increase to base salary for IBEW employee members as of January 1, 2024, a 3.4 percent increase to base salary for AFSME as of July 1, 2023, as per their collective bargaining agreements.

Section 4. Directs the General Manager to return to the Board at a later date to obtain approval to implement any changes to district employees' wages and benefits not already negotiated or approved.

Section 5. This resolution shall become effective immediately upon its passage by four affirmative votes of the Board of Directors.

PASSED AND ADOPTED this 14th day of June 2023.


Joel B. Young
President

Attest:


Linda A. Nemeroff
Board Administrative Officer/District Secretary

I, Linda A. Nemeroff, Board Administrative Officer/District Secretary for the Alameda-Contra Costa Transit District, do hereby certify that the foregoing Resolution was passed and adopted at a regular meeting of the Board of Directors held on the 14th day of June, 2023, by the following roll call vote:

AYES: PRESIDENT YOUNG, DIRECTORS PEEPLES, WALSH, SYED, MCCALLEY, AND VICE PRESIDENT SHAW

NOES: NONE

ABSENT: DIRECTOR BECKLES

ABSTAIN: NONE


Linda A. Nemeroff
Board Administrative Officer/District Secretary

Approved as to Form and Content:


Jill A. Sprague
General Counsel/Chief Legal Counsel
Resolution No. 23-027

About AC Transit

Our Vision

AC Transit is valued as a leader that helps the Bay Area thrive by connecting East Bay communities to each other and to regional destinations.

Our Mission

We deliver safe, reliable, sustainable transit service that responds to the needs of our customers and communities.

The Alameda-Contra Costa Transit District (AC Transit) based in Oakland, California was originally a special transit district, but was recently made a rapid transit district under state law AB 781 in 2022. Voters created AC Transit in 1956 and subsequently approved a \$16,500,000 bond issue in 1959, enabling the District to buy out the failing, privately owned Key System Transit Lines. AC Transit's service began operating in October 1960. The new district built up its bus fleet with 250 new "transit liner" buses, extended service into new neighborhoods, created an intercity express bus network, and increased Bay Bridge bus operations.

In the 60 years that AC Transit has been in operation, the District has increased its service area, expanded the types of services it offers and became a leader in the use of hydrogen fuel cell buses.

AC Transit is the third-largest public bus system in California, serving 13 cities and adjacent unincorporated areas in Alameda and Contra Costa counties.

AC Transit has a seven-member elected Board of Directors that sets policy and hires the General Manager, General Counsel, and District Secretary. Five of the directors represent specific wards within the service area and two are elected at-large. The General Manager leads the executive teams to implement Board policies.

There are 2,338 approved staff positions at seven facilities, of which 86 percent are within the Operations Department. Most employees are represented by one of the three bargaining units: Amalgamated Transit Union (ATU); American Federation of State, County, and Municipal Employees (AFSCME); and International Brotherhood of Electrical Workers (IBEW).



Passenger and Service Portrait

Updated May 2023

Service Area

- 364 square miles
- 13 cities plus adjacent unincorporated communities including service to downtown San Francisco via the Bay Bridge and Foster City and San Mateo via the San Mateo Bridge

Service Levels

- 132 bus lines (as of August 2022)
- Serving 25 BART stations
- Approximately 5,400 bus stops
- 630 Buses
- 16.7 million revenue service miles driven annually

Passenger Trips

- 28.9 million trips annually (FY21-22)
- 91,000 passengers each weekday (FY21-22)

Demographics Age

- 11% under 20 years of age
- 30% between the ages of 20-29
- 22% between the ages of 30-39
- 15% between the ages of 40-49
- 11% between the ages of 50-59
- 11% over 60 years of age

Demographics

- 42% don't own automobiles
- 42% of all trips are work related
- 9% of all trips are school related

Fare Structure

Local (Effective January 1, 2020)

Cash Fare

Adults	
Single Ride	\$2.50
Day Pass	\$5.50
Youth (5-18) / Senior / Disabled	
Single Ride	\$1.25
Day Pass	\$2.75

Clipper Cash / AC Transit Mobile

Adults	
Single Ride	\$2.25
Day Pass	\$5.00
Youth (5-18) / Senior / Disabled	
Single Ride	\$1.12
Day Pass	\$2.50

Local Clipper/ACT Mobile Transit Passes

Clipper/ACT 31-Day Pass	
Adult	\$84.60
Youth (5-18) / Senior / Disabled	\$34.00
ACT Mobile 7-Day Pass	
Adult	\$22.50
Youth (5-18) / Senior / Disabled	\$11.25

Transbay (Effective January 1, 2020)

Cash Fare Single Ride

Adults	\$6.00
Local to Transbay Upgrade	\$3.50
Youth (5-18) / Senior / Disabled	\$3.00
Local to Transbay Upgrade	\$1.88

Transbay Clipper Passes

Adult 31-Day	\$216.00
--------------	----------

Fixed Route Accessibility

All coaches are equipped with:

- Passenger ramps/lifts.
- Kneeling features.
- Priority seating for seniors and individuals with a disability.
- Two (2) wheelchair securement areas on every bus.
- Stanchions (handrails) throughout the bus and on every seat.
- Internal Text Messaging signs.
- Automatic Voice Announcements (AVA).
- Reduced fares for seniors and individuals with a disability.

14-member General Managers Access Committee appointed by the GM.

Americans with Disabilities Act (ADA) Mandated Paratransit

- Shared-ride Paratransit service from the East Bay Paratransit Consortium (BART and AC Transit) for persons who are prevented from using fixed route bus or train service due to a disability or disabling health condition.
- 16-Member Service Review Advisory Committee represents individuals with a disability, seniors and health and human services organizations.
- Website: www.eastbayparatransit.org. Phone number: 510-287-5000.

Information for Hearing or Visually Impaired

- Public Information is available in accessible formats including Braille, audio tape, computer diskettes, and large print.
- "711" through the California Relay Service is available for route information and to make service comments.

Regional Transit Connection

AC Transit connects with the following fixed route services in the Bay Area:

- San Francisco Bay Area Rapid Transit District Rail Service (BART)
- Dumbarton Bridge Bus Service (Dumbarton Express)
- Union City Transit
- San Francisco Municipal Railway (MUNI)
- San Mateo County Transit District (SamTrans)
- Santa Clara Valley Transportation Authority
- SolTrans
- Western Contra Costa Transit Authority (WCCTA) and Martinez Link
- Capital Corridor/Amtrak
- Altamont Commuter Express (ACE)
- Golden Gate Transit
- Caltrain
- Fairfield and Suisun Transit (FAST)
- Emery Go Round
- San Leandro LINKS
- San Francisco Bay Ferry (from Alameda, Oakland & Richmond to San Francisco/South San Francisco)

Locations

AC Transit has eight facilities, seven of which are operating facilities and one (*) of which offer customer services to the public, including Clipper and pass sales and trip-planning assistance.

General Office/Customer Service *
1600 Franklin Street
Oakland, California

Training and Education Center
20234 Mack Street
Hayward, California

Emeryville Operating Division (#2)
1177 47th Street
Emeryville, California

Richmond Division (#3)
2016 MacDonald Avenue
Richmond, CA 94801-3356

East Oakland Operating Division (#4)
1100 Seminary Avenue
Oakland, California

Central Maintenance Facility and Stores Facility (#5)
10626 East 14th Street
Oakland, California

Hayward Operating Division (#6)
1758 Sabre Street
Hayward, California

Salesforce Transit Center
Transbay Terminal
First and Missions Streets
San Francisco, CA 94105

Important Telephone Numbers / Contact Information

Customer Relations	(510) 891-4700
Ticket Office	(510) 891-4706
District Secretary	(510) 891-7284
Main	(510) 891-4777
Media Relations	(510) 891-4745
Telephone Device for the Deaf (TDD)	Dial "711" (through the California Relay Service)
Transit Information	Dial "511"
Website	www.actransit.org
Customer Feedback:	www.actransit.org/feedback

Population Growth and Pandemic

Before the pandemic began, the rate of population growth in the East Bay and California overall was already slowing. The latest statistical data show the Bay Area population shrinking at a faster rate than overall California trends. Year-over-year changes between January 2022 and January 2023 indicate the largest population decrease in Alameda County (8,054) of the entire Bay Area. Other counties served by the District lost a significant number of people in the past year (San Francisco 5,333; Santa Clara County 4,888; and Contra-Costa County 4,145).

Possible factors that are said to have influenced out-migrations is continued housing affordability issues for the average worker, the threat of wildfires in wooded areas, and the departure of high-profile corporations as well as layoffs, especially in the tech sector. The State Finance Department also reported changes in immigration policies as influencing the decrease. Still, experts say that near-term population declines could be temporary. The only certainty is the need to watch and adapt to changes in population.

Financial Structure, Policy, and Process

Budget Development Process

The District recognizes the importance and urgency of preparing for projected deficits after federal stimulus dollars run out. To that extent, the District's budgeting cycle was a period of heightened engagement to develop a budget that is as lean as possible while still being able to serve the needs of the community today and into the foreseeable future.

Overview of the FY 2023-24 Budget Development Process:

- Staff begin the budget cycle process by discussing the assumptions for the microeconomic and macroeconomic environment, determining revenue and expenditure line items to be used in the development of the operating budget.
- The process to develop the labor budget relies on multiple models (excel and system-based) that allow for realistic staffing levels, contractual wage increases, and the corresponding fringe benefits (such as healthcare, pension, and workers compensation).
- The process to collect budget requests for non-labor expenses requires that department staff start fresh with a zero-based budget.
- For each departmental budget request staff are required to provide detailed line-item descriptions and justifications.
- Budget staff collaborate closely with executive leaders, as well as directors and managers, to establish a reasonable, "not-to-exceed" department budget goal that is within the available revenue resources.
- Requests are reviewed using a priority-based process for all non-discretionary budgeting needs.
- A list of "initiatives", or discretionary projects, is created for collective review to eliminate risks of double-budgeting and to ensure focus on District priorities.
- The budgeting platform system is configured to allow departmental managers to plan their non-labor allocations. Budget staff coordinate with department managers to build their operating budget under a performance-based budget approach.
- Allocations are validated in conjunction with the General Manager and the Executive Staff by review of departmental and line-item budgets, assuring that there is funding of the key strategic initiatives and determining priorities for adjustments, changes, or modifications of programs.
- In the District Funded Capital Program, projects are prioritized for high impact primarily related to health, safety, maintenance, and technology.
- In the event the Board of the Directors do not adopt the District Budget by June 30th, the Board of Directors may adopt a continuing appropriations resolution until such time as the District Budget is adopted. A continuing appropriations resolution allows payment for services performed on behalf of the District to continue until such time as a District Budget is adopted.
- For the year-end of the prior fiscal year budget, all unexpended and unencumbered appropriations lapse and do not carry over to the next fiscal year.
- At Mid-Year, staff meet with departments and review the budget to determine any necessary adjustments.
- In preparing for the next fiscal year budget, staff develop the budget calendar and update the districtwide goals and objectives as necessary.

Budget Calendar

Board Policy 311 (Budget Policy) requires that the Board of Directors approve a budget calendar no later than November 30th of each year which will include tentative dates for Board Workshop(s), public review, and Board approval of the budget. The Budget Policy provides for the Board of Directors to adopt a resolution by June 30th of each fiscal year approving a balanced District Budget for the following fiscal year,

including the revision and approval of the corresponding Fiscal Year Goals, Objectives, and Performance Metric Targets.

The District and community are still recovering from the economic disruption caused by the COVID-19 pandemic, and timing of a recovery is constantly changing and shaping how AC Transit responds. Additional financial analysis will be made available that takes into consideration evolving service level plans as well as changes in the level of revenue sources.

The Recommended budget calendar is as follows:

Date	Description
November 9, 2022	Approval of the budget development process and calendar, pending review and discussion.
April 26, 2023	Presentation of FY 2023-24 Operating Budget Goals
May 10, 2023	Presentation of Draft FY 2023-24 Operating Budget, including an overview of the major assumptions and drivers to the Operating Revenues, Subsidies and Operating Expenses.
May 24, 2023	Presentation of the Proposed Operating and Capital FY 2023-24 Budget including review of any adjustments to the Draft budgets.
June 14, 2023	Presentation of the FY 2023-24 Recommended Budget including any adjustments to the proposed budget. Staff presents resolution for the Board to adopt the FY 2023-24 Operating and Capital Budgets.
July 1, 2023	The Adopted FY 2023-24 Budget becomes effective.

The advantage of the Board adopting a budget development calendar is that it helps all District staff understand the timeline and requirements for adopting a balanced budget for the coming fiscal year. There are no significant disadvantages.

Budgetary Control

The District Budget includes all operating, capital, and interest expense requirements of the District for a fiscal year. The District Budget also includes District's contribution to the AC Transit Retirement Plan as determined by the Board following review of an actuarial study prepared no less often than every two years.

In addition, the District budget includes an analysis of the underlying assumptions for revenue and expense projections; the number of authorized positions by department; and, the revenue service hours and miles on which the District Budget is based. Any change in revenue services hours or miles during the fiscal year requires prior approval by the General Manager.

The Board of Directors approves an amended appropriations resolution when necessary to authorize the receipt and expenditure of funds unanticipated in the District Budget and reallocation of funds necessary for the efficient operation of the District. Budgetary control is maintained at the department level for each operating department and at the project level for each capital project. Any expenditure more than the approved Capital Budget requires prior approval by the Board of Directors.

Revenue and expense results for the fiscal year are presented to the Board for review in a separate report on a quarterly basis, and as part of the General Manager's report on a monthly basis in between quarterly reports. If there are significant variations between the results and the District budget, recommendations are made to the Board for alternative strategies to achieve a balanced budget by fiscal year end, which are formalized during the Mid-Year budget review process.

The General Manager is authorized to exceed budgetary control limitations for expenditures on an emergency basis when there is not enough time for prior Board approval. The action must be made to avert or alleviate damage to property, to protect the health, safety, and welfare of the community, or to repair or restore damaged or destroyed property of the District in order to ensure that the facilities of the District are available to serve the transportation needs of the general public.

Within 30 days of the emergency, the General Manager must submit to the Board of Directors for confirmation, a report explaining the necessity of the action, a listing of expenditures made under these emergency powers and any recommended future actions.

Basis of Presentation of Funds and Fund Structure

The District presents its general-purpose financial information in two funds: the enterprise fund and the pension trust fund. Separate financial statements are presented for each fund category. However, only the enterprise fund is presented in the budget reports.

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private businesses. An enterprise fund includes a set of self-balancing accounts that comprises the District's assets, liabilities, net assets, revenues, and expenses. Only revenues and expenses are budgeted for each fiscal year.

Enterprise funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with an enterprise fund's principal ongoing operations. The principal operating revenues of the District's enterprise fund are passenger fares. Operating expenses include the cost of services, administrative expenses, and depreciation on capital assets and equipment. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

The District's general-purpose (non-budgetary) financial statements include all financial activities controlled by or dependent upon actions taken by the District's Board of Directors. This includes: the financial activities of the District's Special Transit Service Districts No. 1 and No. 2 and other areas which the District has contracted to provide transit service; the financial activities of the AC Transit Financing Corporation, a nonprofit public benefit corporation formed to provide financial assistance to the District; and the financial activities of the District's pension plan and the deferred compensation plan.

Resources associated with these financial activities are allocated to funds based upon their purpose and how the spending is controlled.

Basis of Budgeting

The District's fiscal policies establish the framework for the management and control of the District's resources to ensure that the District remains fiscally sound. The District's policies are approved by the Board of Directors and determine where and how District resources should be dedicated. For this reason, District goals, objectives, short and long-range planning, and performance analyses are incorporated into the budget development process.

It is the policy of the District that the Board of Directors approve a balanced annual budget prior to the beginning of each fiscal year. The budget is developed using a modified accrual basis of accounting. However, there are certain difference between the Generally Accept Accounting Principles (GAAP) based financial statement and the report under the budgetary basis as follows:

- Perspective differences resulting from the AC Transit Financial Corporation not budgeted.
- Encumbrances for supplies and services ordered but not received are reported in the year the order is placed for budgetary purposes, but in the year the supplies are received for financial reporting purposes.

- Transfers from Equity / Net Assets are outflows of budgetary resources but are not expenses for financial reporting purposes.
- Capital outlay funded by District operations are reported as outflows of budgetary resources but are not expenses for financial reporting purposes.
- Depreciation on fixed assets funded by District operations is not budgeted, as it is not an outflow of budgetary resources.

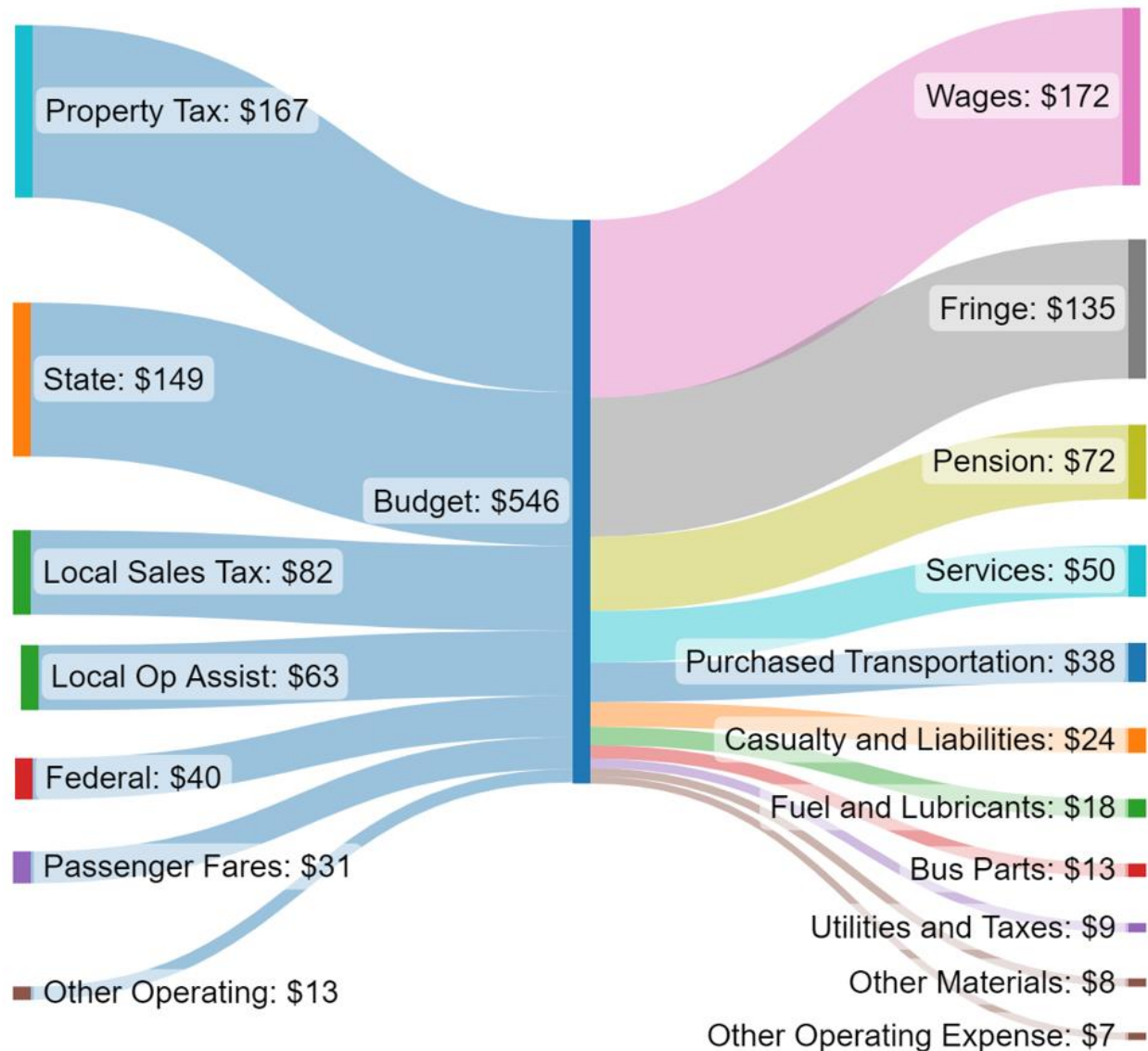
See Appendix for [Financial Policies](#)

Budget Summary

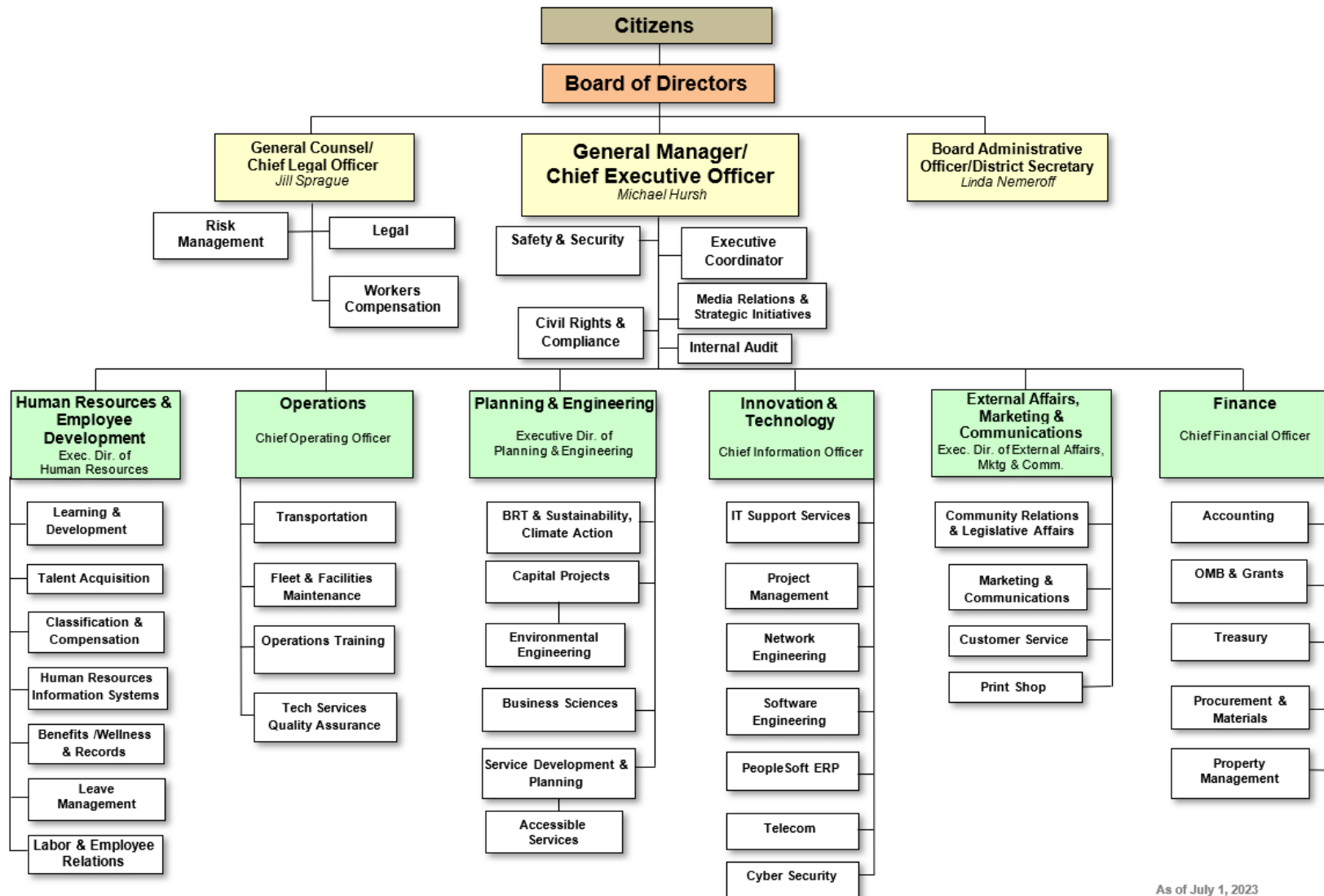
The FY 2023-24 Adopted Budget for the Alameda-Contra Costa Transit District approved by the Board of Directors consists of \$545.9 million and \$18.9 million in the General Fund Operating and Capital Budgets respectively.

Revenues in millions

Expenses



District Organization Chart



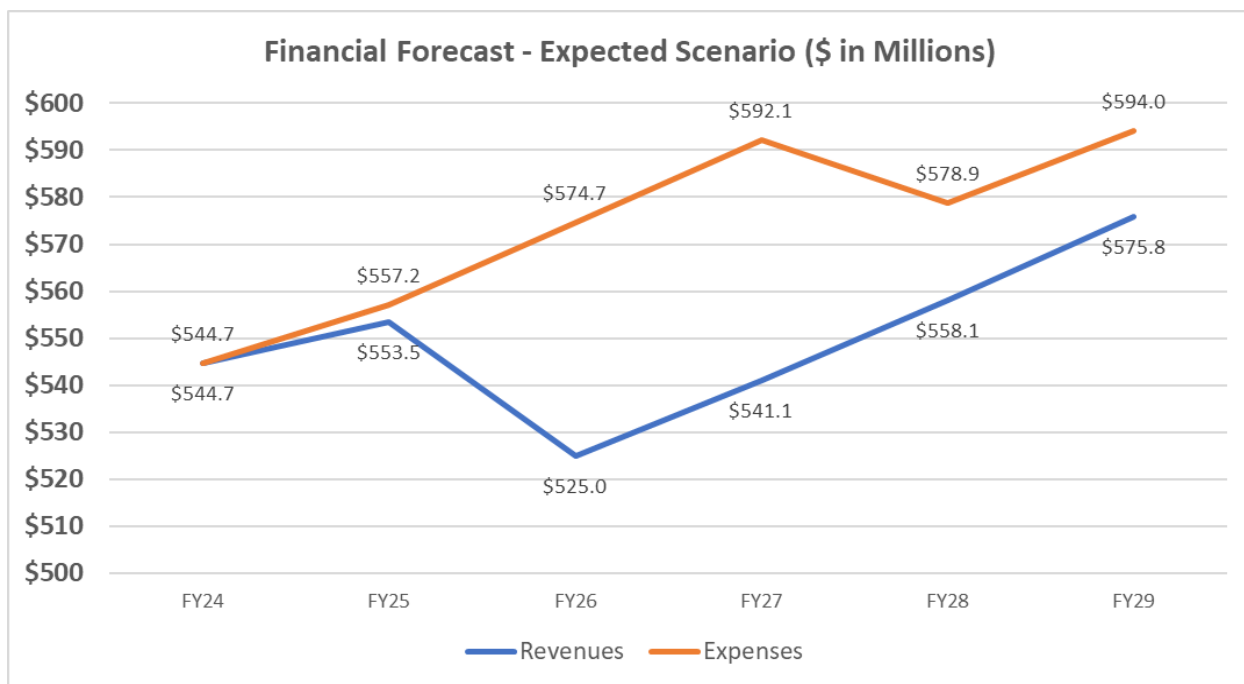
As of July 1, 2023

Financial Outlook

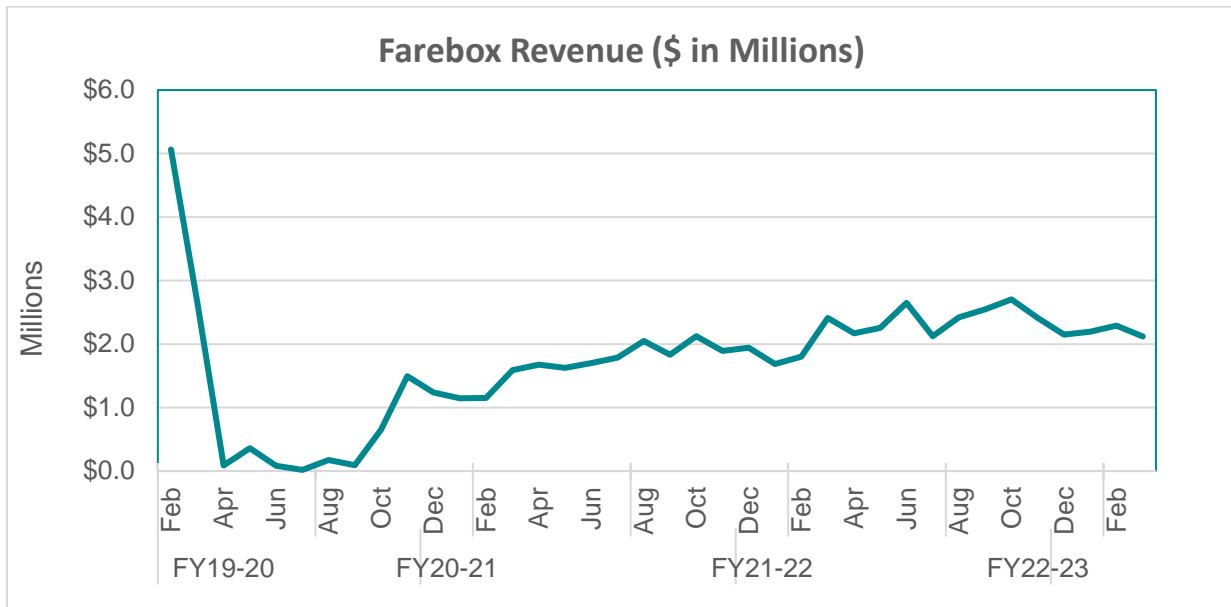
Current Situation

AC Transit continues to face an uncertain future due to the lasting effects of the COVID pandemic as well as troubling economic news and ongoing geopolitical turmoil. Low ridership, volatile fuel prices, persistent supply chain problems, high inflation, potential economic downturn, and the end of COVID emergency funding are major issues that concern the District. These issues make projecting financial and operational activity and providing for the transportation needs of our riders very difficult.

Current projections show that the District will experience deficits starting in FY 2024-25 once we run out of federal emergency funds (see chart below).

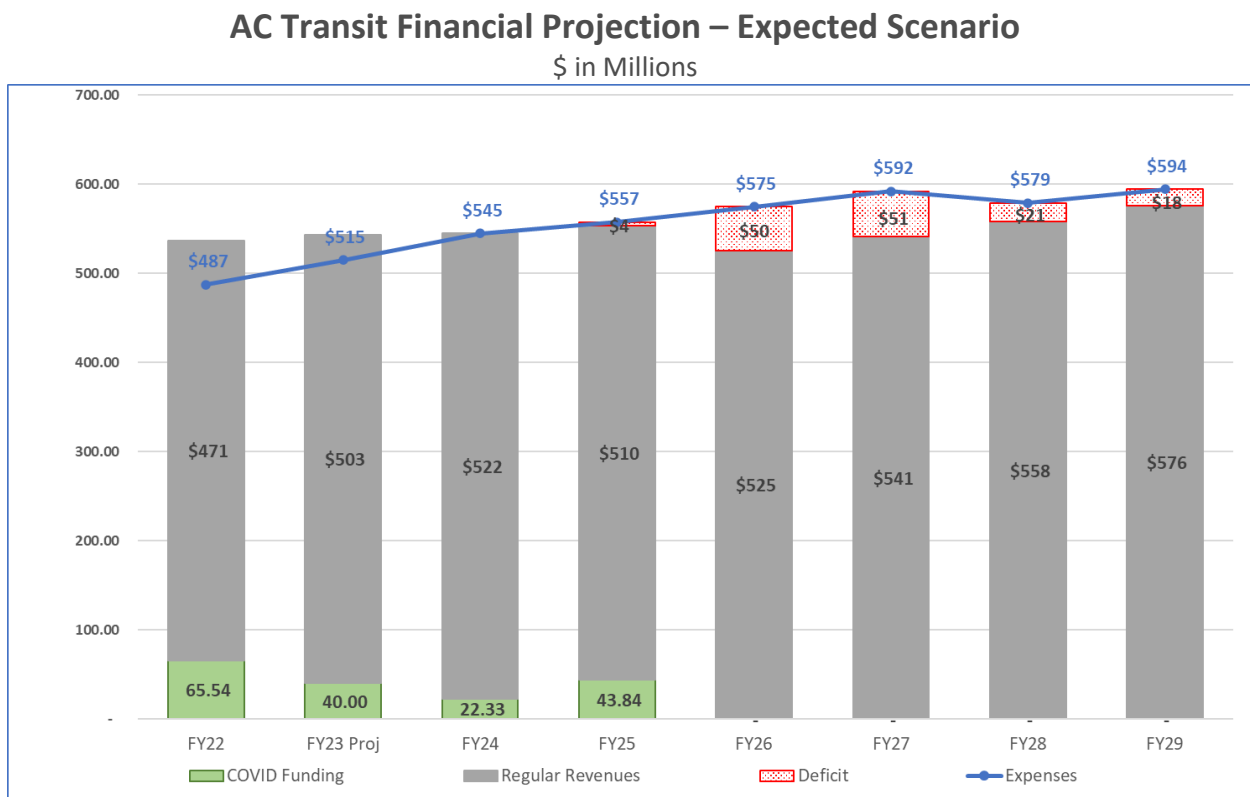


This “fiscal cliff” with the end of the federal funds and the projected deficits is due to a combination of reasons. One is that our expenses have kept increasing at a regular pace all throughout the pandemic, and inflation has made costs increase much more than in previous years. Another reason is the high potential for an economic downturn over the next year and the negative effect that would have on revenues. And finally, a major contributor is our still depressed ridership and fare revenue. FY 2023-24 fare revenue is projected at just 50% of pre-pandemic levels which is nearly a \$30M a year decrease. Contributing to the reduced fare revenue and lower service is the District’s struggle to hire operators and other positions due to a continued tight labor market. Ridership is gradually returning, but not as quickly as hoped.



District Financial Projection

The chart below shows the District's 7-year financial projection for the "expected" scenario. Our expenses (blue line) begin to exceed our revenues (gray bars) in FY 2024-25 once COVID emergency funding (green bars) is used up. This results in projected deficits (red bars). Included in the projection expenses is a planned reduction in pension contributions, which is expected to occur in FY 2027-28. This expense reduction will reduce the District deficit but will not completely solve the deficit problem.



Strategies to Reduce Deficits

The District is looking ahead and strategizing to reduce deficits in a number of ways including the following:

1) Forming a Fiscal Cliff Working Group

A Fiscal Cliff working group has been created to identify and quantify potential expense and revenue actions that could be taken to reduce projected deficits. The group reviews the District's financial situation and the general economic outlook for the nation and region. Key considerations include bus operating service levels, headcount levels, recruiting efforts, and bus operator training.

2) Building Up Reserves

The District is using surpluses to build up cash reserves which will be used as a tool to help offset the impact of deficits.

3) Seeking New Sources of Revenue

The District and the region are putting significant energy into finding new sources of operating revenues. Legislative Affairs is working closely with local, state, and federal government leaders to advocate for additional operating revenues. This includes efforts to advocate for a portion of the California Senate Bill 125 Transit Program funding. Regional measures are also being considered and surveys are being used to gauge public acceptance. Staff is also looking at possibilities for repurposing, or 'flexing', capital funds for operating requirements, which is a strategy that will reduce reliance on the District's general fund.

4) Budgeting Leaner and More Collaboratively

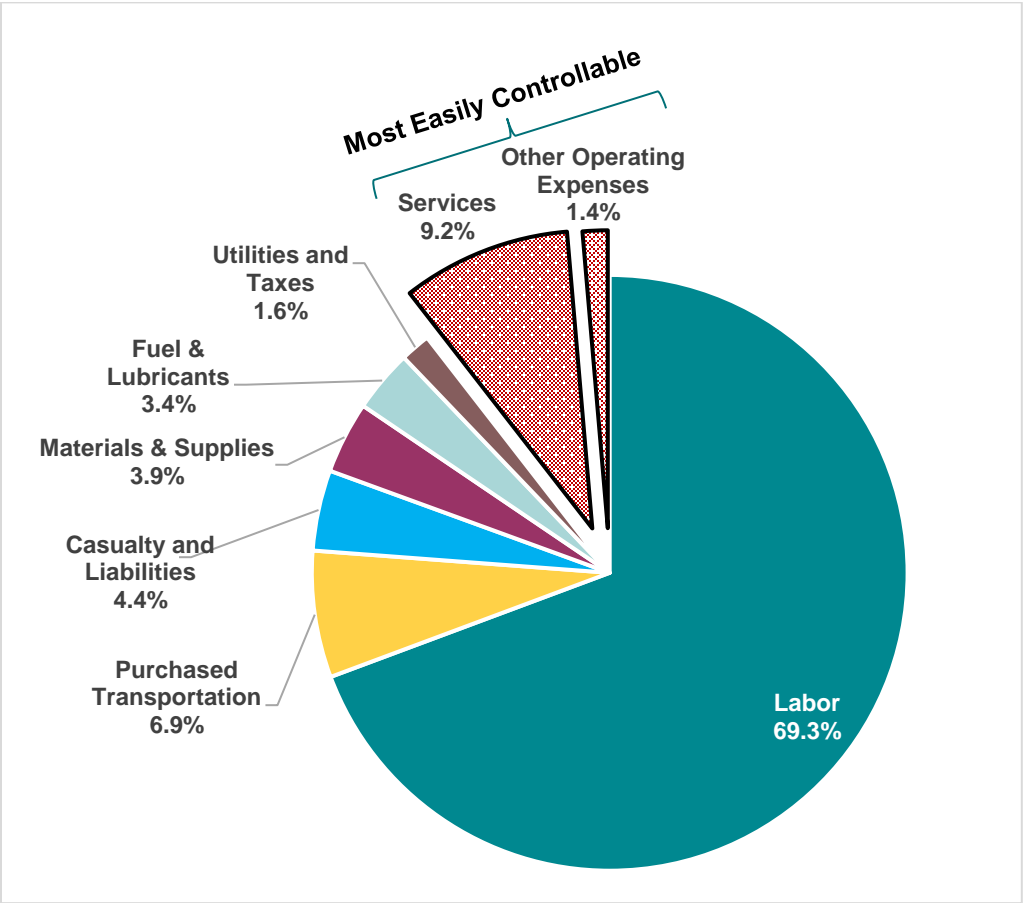
The budgeting process for FY 2023-24 took a leaner, more "hands on" approach than in previous years, resulting in minimal expense increases compared to FY 2022-23. Non-labor expenses were particularly scrutinized as where departments have greatest control. Additional one-on-one meetings with directors and managers facilitated a higher level of collaboration to determine initiatives that could be achieved within the fiscal year (or put off until a future fiscal year). For every line-item request, department staff provided a description and justification (with detailed explanations of cost) that was then reviewed using a priority lens at the executive level for all non-discretionary budgeting needs. Ultimately, the FY 2023-24 budget process went further than ever before in making sure departments budget only what is necessary for the initiatives that are prioritized by the General Manager.

5) Implementing Greater Expense Control

The District is doing the best it can to control expenses, and individual departments are contributing by reviewing initiatives and reducing discretionary budget for items such as travel and office supplies. Unfortunately, some larger expenses that are hard to control, such as Security and Purchased Transportation, continue to climb. Despite the difficulty in managing expense increases, the total FY 2023-24 budget is essentially the same level as the FY 2022-23 budget (\$545 million vs \$546 million).

The following pie chart shows the breakdown of AC Transit expenses by major category. Unfortunately, most of the budget is considered to be fixed costs. Seventy percent is labor - wages, benefits, pension, etc, another seventeen percent is for fixed expenses such as insurance, fuel, bus parts, paratransit service - costs either directly tied to service levels or essentially fixed. Only 11% of the District budget is not strictly fixed or tied to service levels. Although more easily controllable, these expenses cannot be eliminated - we still need to hire contractors to fix our elevators, provide security at facilities and on buses, as well as audit our financials.

Expenses by Major Category



Strategic Plan and Goals

The AC Transit strategic plan consist of several elements, each of which focuses in more detail on how the organization should conduct its business. The primary elements of the strategic plan are a Vision Statement, Mission Statement, Goals, and Objectives to organize the direction of the District's work efforts. The overall approach of this Strategic Plan is to focus bus transit resources on the services that AC Transit can provide best, the services which will continue to be needed by transit-dependent people, and the services that help East Bay cities meet their land use and environmental goals now and in the future.

Vision: AC Transit is valued as a leader that helps the Bay Area thrive by connecting East Bay communities to each other and to regional destinations.

Mission: We deliver safe, reliable, sustainable transit service that responds to the needs of our customers and communities.

Strategic Plan Goals:

Safe and Secure Operations *(aligned with Budget Goal)*
Convenient and Reliable Service *(aligned with Budget Goal)*
Financial Stability & Resiliency *(aligned with Budget Goal)*
High Performing Workforce *(aligned with Budget Goal)*
Strong Public and Policy Maker Support *(aligned with Budget Goal)*
Environmental Improvement *(aligned with Budget Goal)*
Prioritize Diversity, Equity, Inclusion and Accessibility

The following Strategic Plan Goals are associated with specific objectives. See the Appendix for more detail on progress of each objective, as reviewed at a series of board meetings.

Strategic Plan Goals/Objectives:

Safe and Secure Operations (aligned with Budget Goal)

- Objective: Enhance Emergency Preparedness
- Objective: Enhance Safety Management System (SMS)
- Objective: Implement Crime Prevention Enhancements
- Objective: Improve Customer Safety
- Objective: Manage safety risks by securing and upgrading District facilities, buses, and critical infrastructure

Convenient and Reliable Service (aligned with Budget Goal)

- Objective: Accelerate Capital Improvements that Directly Enhance Service
- Objective: Adopt Mobility as Service (MaaS) Program
- Objective: Bus Only Lanes and Bus Stop Enforcement
- Objective: Improve Bus Stop Locations and Amenities
- Objective: Improve Frequency, Travel Speed, and Schedule Reliability
- Objective: Maintain Transit Asset Management Benchmark Targets
- Objective: Periodically Revise the Service Plan to Ensure its Responsiveness to Customer Needs
- Objective: Provide Alternate Service in Low Density Areas
- Objective: Restore Service Levels

Financial Stability & Resiliency (aligned with Budget Goal)

- Objective: Control Cost Growth
- Objective: Eliminate Redundant Technology Systems and Business Processes
- Objective: Enhance Financial Policies and Reserves

- Objective: Increase External or Alternative Funding
- Objective: Modernize enterprise technologies to improve efficiency and foster automation
- Objective: Reduce the Operations and Maintenance Costs of District Assets

High Performing Workforce (aligned with Budget Goal)

- Objective: Attract, Hire, Retain Talent
- Objective: Drive Employee Engagement
- Objective: Identify, Develop, and Promote High-Performing Talent
- Objective: Promote the Emotional and Physical Well-Being of Staff
- Objective: Provide Technology Access, Training, and Support

Strong Public and Policy Maker Support (aligned with Budget Goal)

- Objective: Enhance the District's Image Among External Audiences
- Objective: Increase Awareness of the District's Key Initiatives, Projects and Programs among General Public
- Objective: Increase Awareness of the District's Key Initiatives, Projects and Programs among Policy Makers
- Objective: Increase Engagement with Constituents
- Objective: Influence Federal, State, Local and Climate Policy
- Objective: Informing Riders on Service Implementation
- Objective: Measure Customer Satisfaction and Public Perception and Prioritize Issues of Key Concern

Environmental Improvement (aligned with Budget Goal)

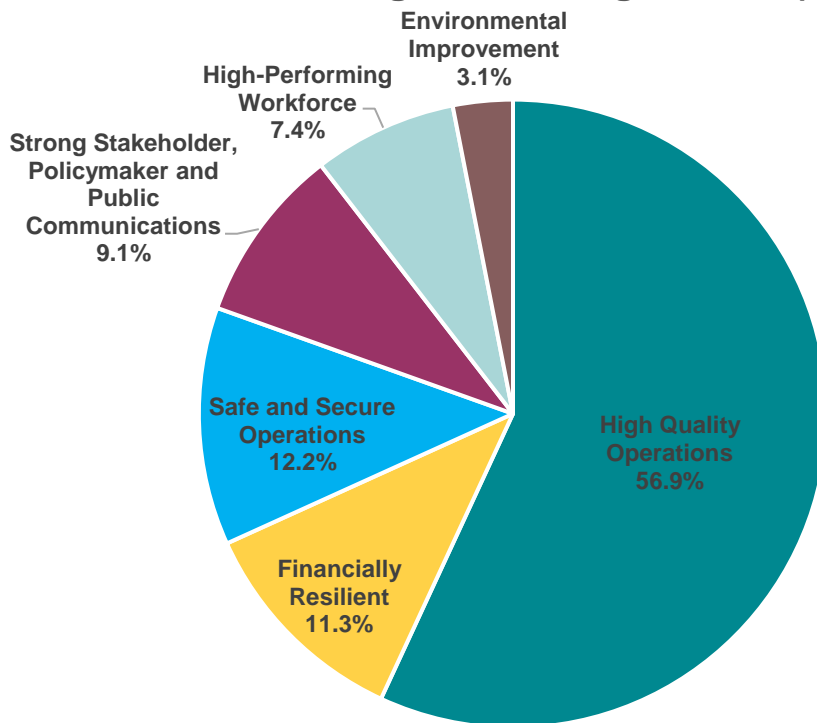
- Objective: Adhere to All Regulatory Compliance Requirements
- Objective: Building Environmental Improvement into District Processes and Projects
- Objective: Reduce AC Transit Employee Vehicles Emissions
- Objective: Reduce AC Transit's Vehicle Emissions
- Objective: Replace Internal Combustion Engine Buses with Zero-Emission vehicles When Feasible
- Objective: Shift Trips in the AC Transit Service Area from Single Occupant Motor Vehicles to Environmentally Sustainable Transportation Modes, Especially Transit
- Objective: Upgrade and Rehab Operating Facilities

As shown on the next page, the adopted Budget Goals for FY 2023-24 are described and aligned with six of the District Strategic Plan Goals.

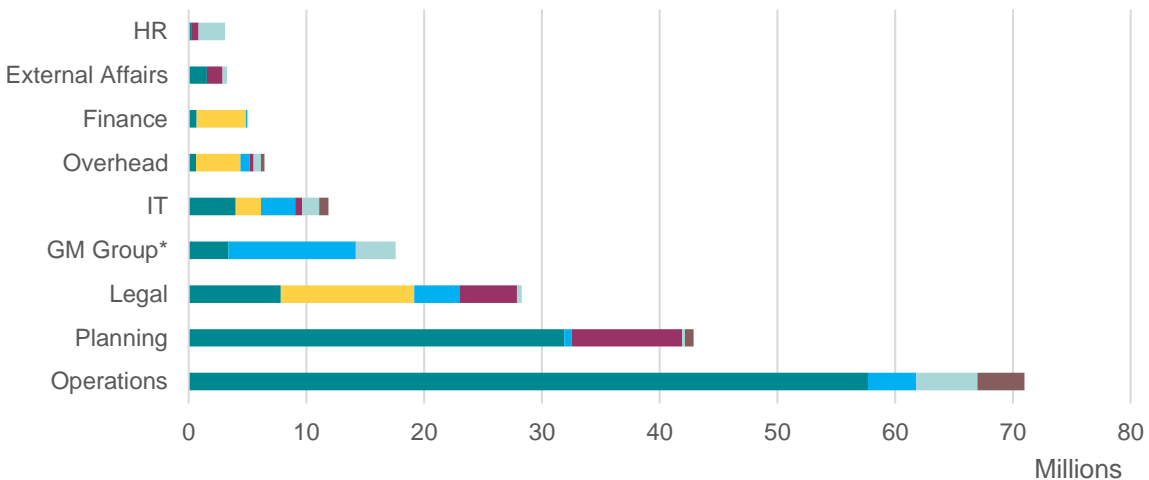
FY 23-24 Budget Goals	Description	District Strategic Plan Goals Aligned With
Safe and Secure Operations	Provides a safe and secure environment for our riders and employees both on the road and in the workplace. Evaluate bus stop conditions for potential hazards to improve safety. Meet and exceed the safety guidelines and parameters set by the counties, state, and Centers for Disease Control (CDC). Ensure the District has adequate PPE and manage transition to post-COVID world and service requirements.	Safe and Secure Operations
High Quality Operations	Improve customer satisfaction by providing transit service that is convenient, reliable, and equitable. Support the Network Realignment Plan for our service to handle changing travel behavior, travel patterns, and economic conditions while ensuring the input from marginalized populations. Increase the speed and frequency of service and provide our customers with an excellent travel experience through automated enforcement and signal priority. Improve the rider experience through fare integration and wayfinding & mapping efforts. Support diversity, equity, inclusion, and accessibility (DEIA) efforts throughout the District.	High Quality Operations
Financially Resilient	Achieve a balanced budget that builds a sustainable future revenue stream. Advocate for additional operating support at local, regional, and state levels to enable the District to build back service. Plan and prepare for the end of emergency COVID funding as well as potential economic disruptions that may negatively impact operations. Control department costs and review District initiatives to maximize the impact of budget dollars. Promote increased ridership and fare revenues.	Financial Stability and Resiliency
High-Performing Workforce	Support efforts to recruit, train, and retain operators and mechanics, including outreach to potential future workers in schools and elsewhere. Continue efforts to improve the skills of existing employees. Support an operator and mechanic recruiting campaign. Increase employee morale and productivity through recognition and other programs. Improve the quality of service by working to increase the availability of operators and mechanics.	High-Performing Workforce
Strong Stakeholder, Policymaker and Public Communications	Maintain a positive and active position in the community as an essential service for our most vulnerable riders. Plan for the initiatives started out of the Blue Ribbon Transit Recovery Task Force and Fare Integration Task Force. Support funding initiatives essential for necessary capital improvements as well as ongoing operational funding. Support regional efforts for a potential revenue measure.	Strong Stakeholder, Policymaker and Public Communications
Environmental Improvement	Advance regional sustainability and equity by providing environmentally friendly and cost-effective transit to people in our community. Further sustainability efforts by supporting the promotion and transition of our fleet and operations to zero emissions, including workforce transition. Reduce the community's transportation greenhouse gas emissions by supporting the initiatives of the District Climate Action Plan.	Environmental Improvement

Through a collaborative process, department requested expenses have been allocated to the six Strategic Plan/ Budget Goals. Resulting allocations are illustrated in the following charts.

FY 2023-24 Strategic Plan/Budget Goals (Non-Labor)



Department Non-Labor Budgets as Allocated to Strategic Plan/ Budget Goals



*GM Group includes Security, Safety and Compliance departments
Smaller departments excluded from bar chart (Retirement, District Secretary, Board of Directors)

District Strategic Plan Update

Goal: Safe and Secure Operations

The District is committed to plan and deliver bus service in ways that promote the health and safety of our customers, our employees, contractors and the general public. The District's Public Transportation Agency Safety Plan includes the processes and procedures necessary for implementing Safety Management Systems (SMS) and processes for safety risk management, safety assurance, policy, and safety promotion.

Goal: Convenient and Reliable Service

Staff is beginning a pilot project for implementing AI bus lane/bus stop enforcement technology on 100 buses. A consultant contract is being finalized, staff activities are happening to complete a new Bus Stop Ordinance and project planning activities. The Network realignment project is in the process of receiving service proposal drafts by the Fall. In addition, the annual TAM (Transit Asset Management) Performance report is in process and will be finalized by the TAM Advisory Committee in the coming months.

Goal: Financial Stability & Resiliency

Invoice approval to pay process has been digitized and staff is working department by department to continue to convert paper records to electronic format.

Goal: High Performing Workforce

Staff, along with the consultant, has identified the Drug and Alcohol screening process and limited New Bus Operator (NBO) class size as potential bottlenecks in the hiring process and continues to work on solutions. Staff has implemented a tracking process to monitor NBO success and retention as well as soliciting feedback for continuous improvement for the pre-orientation week. Staff plans to conduct another hiring event in the fall 2023.

Goal: Strong Public and Policy Maker Support

Staff completed and shared annual legislative reports to Congress in federal office in DC in March 2023 and California Legislature in Sacramento in May 2023. Additionally, Staff has conducted a round of briefings on the district's Federal and State Delegation. Staff presented voter support polling results to the Board at August Board Retreat.

Goal: Environmental Improvement

Staff has begun the Draft Climate Action and Sustainability plan (CASP) which will include sustainability benchmarks and targets being developed from review of data dating back to 2019. Six new dual port electric vehicle chargers have been installed at Division 4 increasing the District's total electric vehicle chargers to 8, with two existing being at Division 2. Completion of 150 diesel bus replacement with California Air Resource Board (CARB) compliant diesels has been delayed due to impacts of the pandemic on procurement, production, and delivery.

Goal: Prioritize Diversity, Equity, Inclusion and Accessibility

Staff has completed focus groups and interviews that will be used for the assessment report that is in process and is planned to be presented to the Board by late 2023. Staff is also working on an implementation strategy based on the assessment that is targeted for completion by the end of the year.

Highlights of Completed Activities

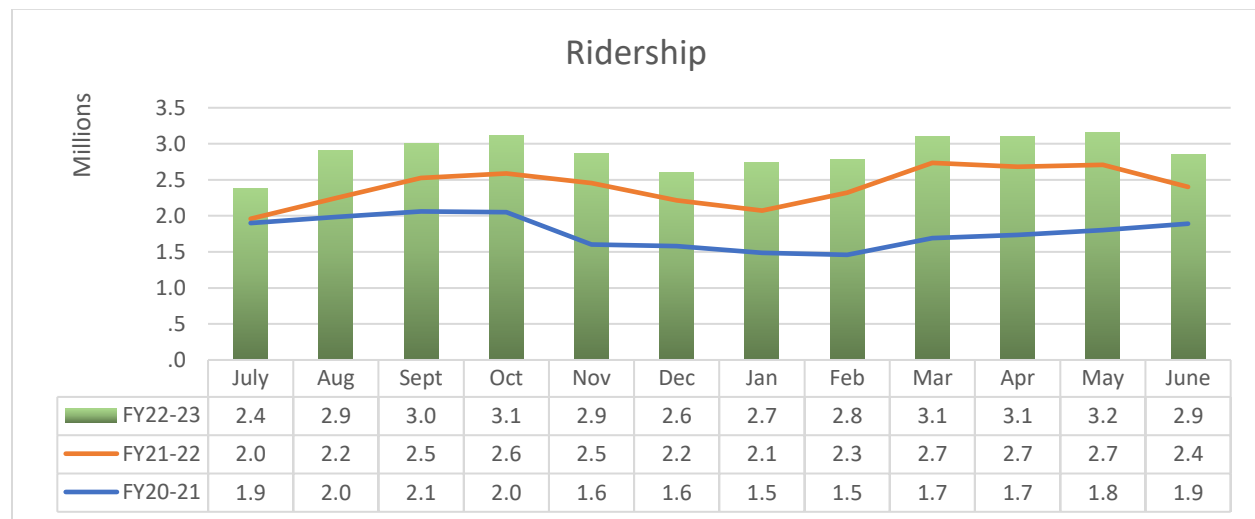
- Conducted Safety and Security Program Assessment to drive 3-year strategic plan.
- Developed Safety Management Systems Implementation Plan Framework.
- Hired new security contract incorporating AC Transit On-boarding program.
- Introducing Risk Ranking Index Safety tool to drive operational decisions.
- Staff conducted a successful spring hiring event yielding over 100 contingent offers for new bus operators.
- Five Ward Town Halls were conducted as District Breakfast Briefing meetings with Board members, Elected officials and key stakeholders in each Ward.

Metrics & Key Performance Indicators

All Departments share responsibility for meeting District performance measures.

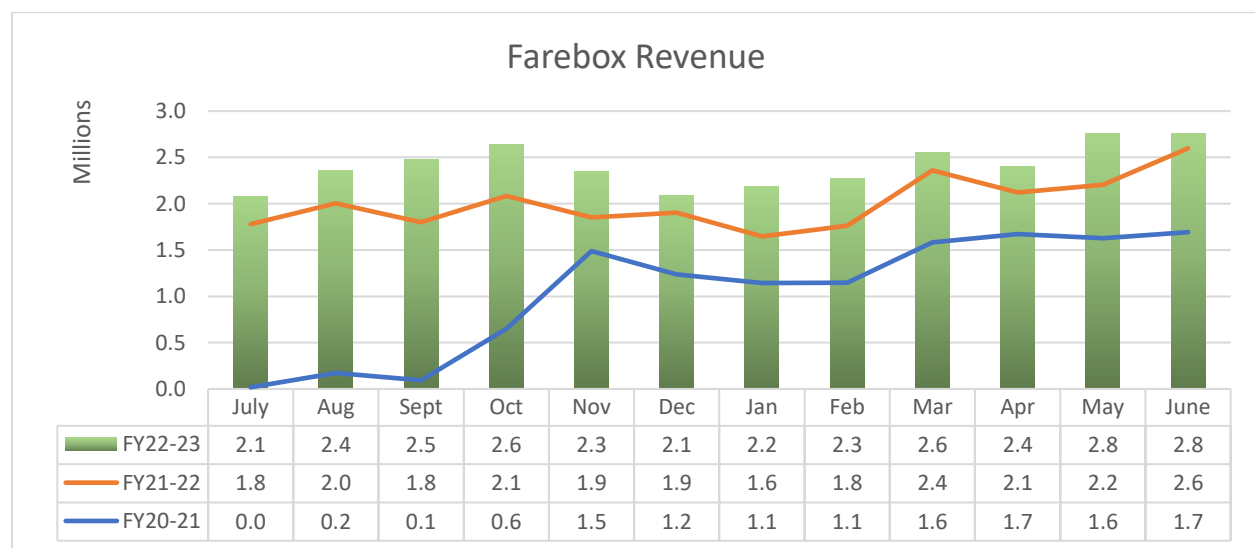
Metric: Ridership for Fixed Route Service Modes

Ridership continues a steady recovery from the Covid pandemic commensurate with service level recovery (currently at 85%). FY 2021-22 and FY 2022-23 saw a 36% and 20% year-over-year increase in ridership, respectively. At the end of FY 2022-23, annual ridership remains at approximately 65% of pre-pandemic (FY 2018-19) ridership levels.



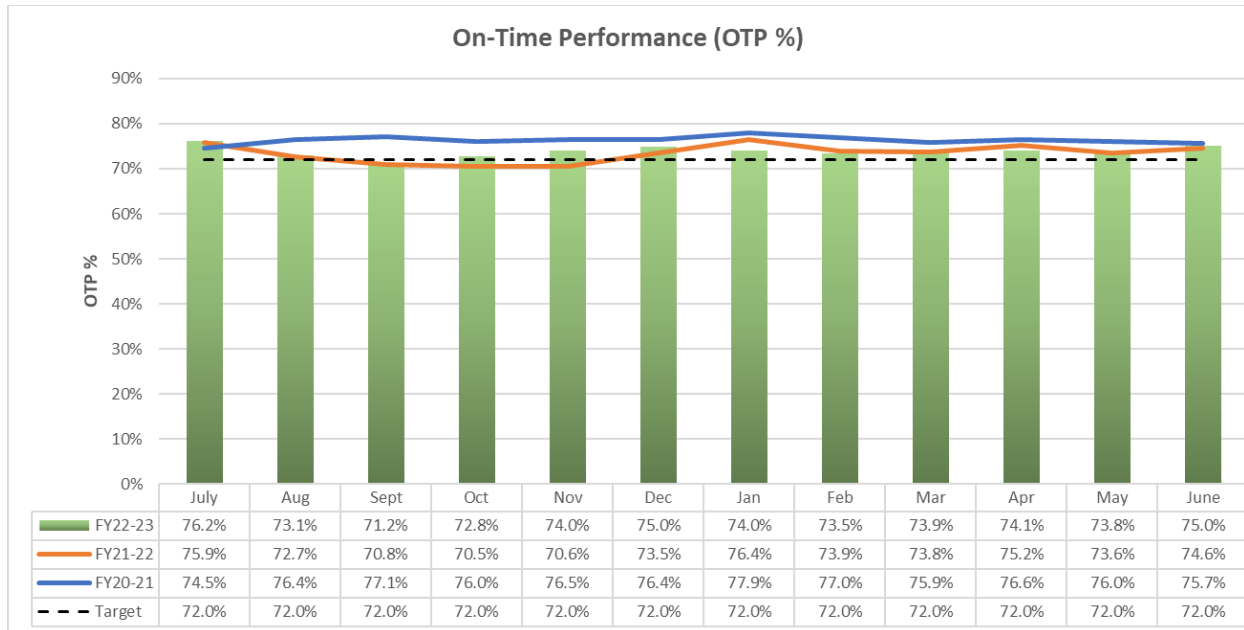
Metric: Monthly Passenger Fare Revenue Collection

Alongside the steady recovery of ridership and service levels, the District is collecting more passenger fares, but does not expect to achieve 100% pre-pandemic revenue levels in the near future. There has been no fare increase since the beginning of the pandemic. The District continues to monitor community needs, receptivity, and response during ongoing efforts to implement fare revenue collection.



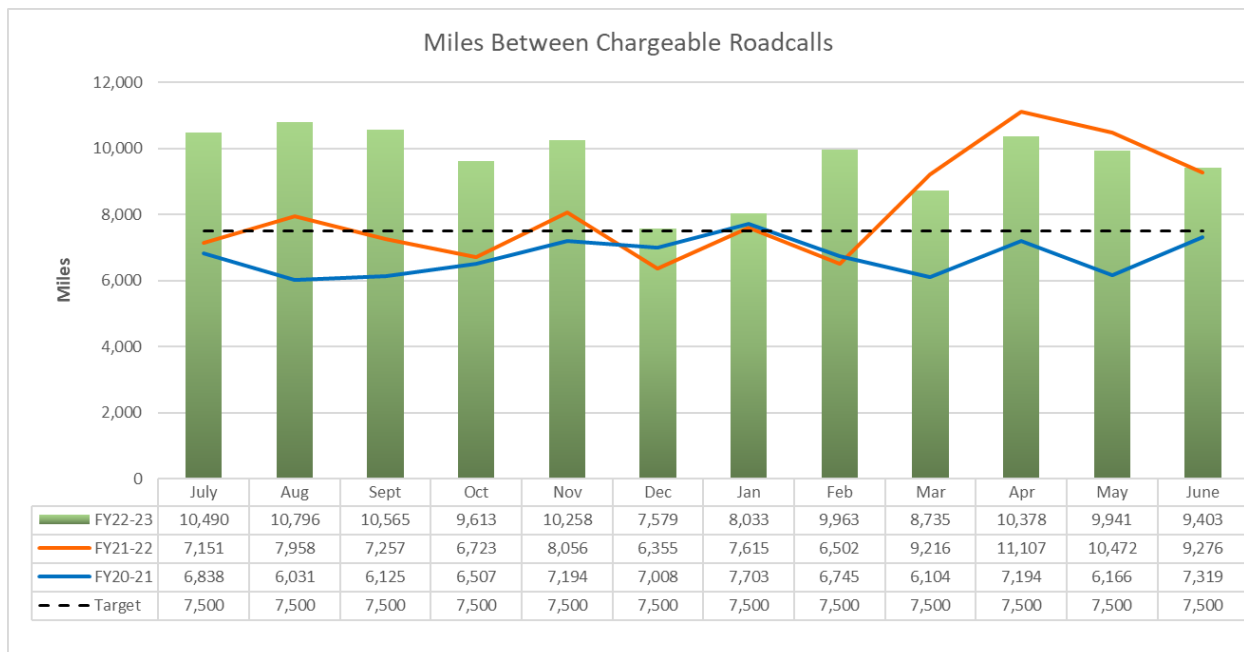
KPI: On-Time Performance

The District is frequently performing above 72%, the target for this key performance indicator.



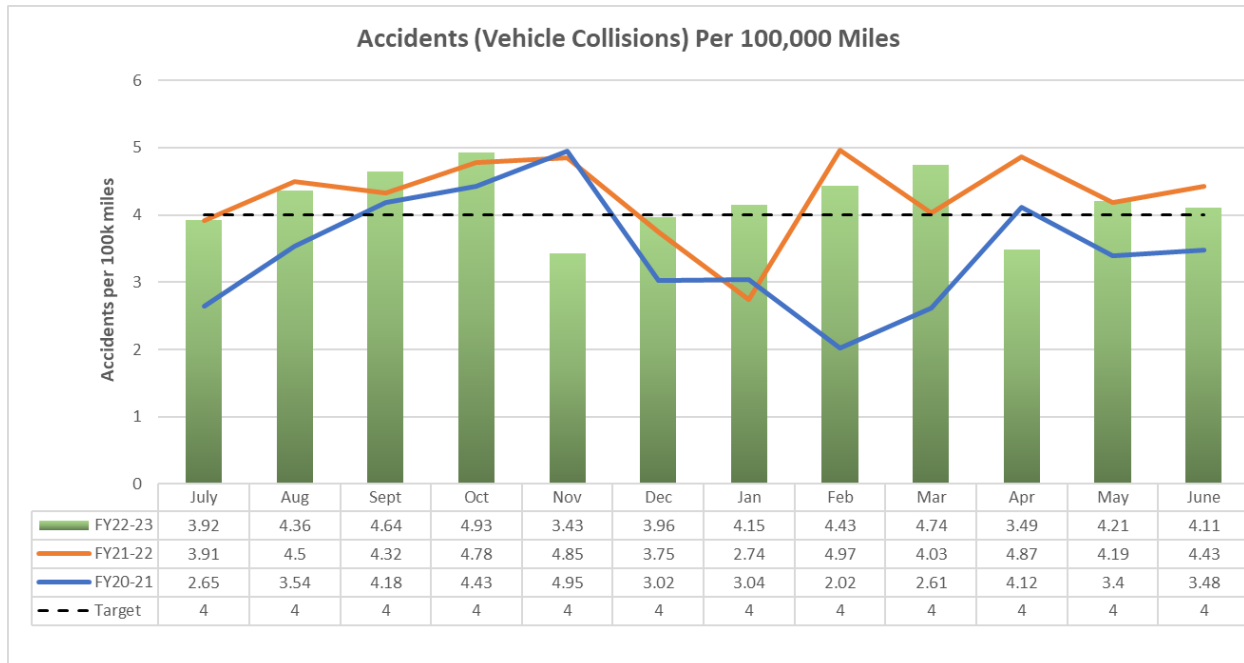
KPI: Miles Between Chargeable Road-calls

The District is frequently performing above 7,500, the target for this key performance indicator.



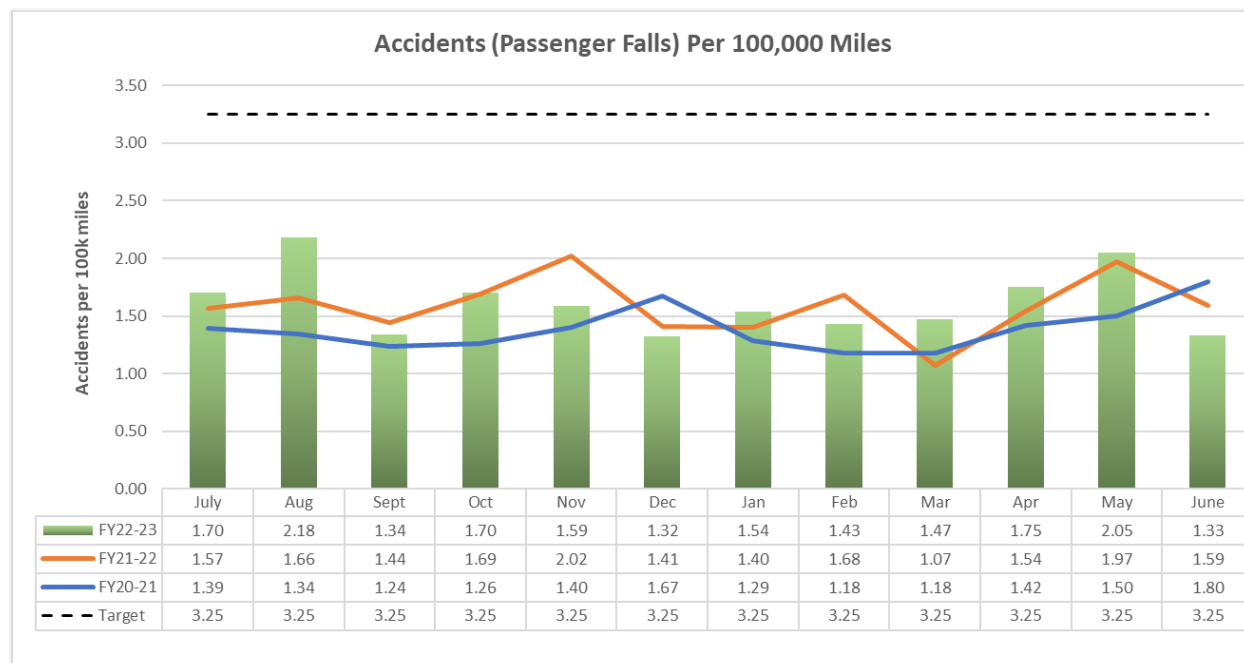
KPI: Vehicle Collision Accident Rates

The District is frequently performing below 4 vehicle collisions per 100,000 miles, the target for this key performance indicator.



KPI: Passenger Falls Accident Rates

The District continuously performs below 3.25 passenger falls per 100,000 miles, the target for this key performance indicator.



Operating Revenues

Operating: Passenger Fares

Fare revenue is gradually increasing as service levels are being restored after falling from an average 4.57 million riders per month before the pandemic, to just under 2.5 million riders per month during FY 2021-22. Normally closer to 13% of the revenue budget, passenger fares are projected to make up 6% of the total revenue budget.

On March 22, 2023, the Board voted to defer the implementation of the July 1, 2023 Local and Trans Bay fare increases by one-year to July 1, 2024 and defer a second planned local fare increase to July 1, 2025. This is expected to cost the District approximately \$3.1 million in FY 2023-24 in reduced fare revenue.

Operating: Contract Services

The budget includes the continuation of revenue associated with Easy Pass agreements with Stanford, UC Berkeley, and others. This budget also includes expected bus bridge service for BART to support unexpected outages and continued BART Early Bird service. Contract Services are expected to remain flat compared to FY 2022-23.

Operating: BART Transfer

BART has declined to renew the Feeder Service Agreement with AC Transit after FY 2022-23. This will reduce budget revenues by \$2.7 million.

Operating: Investment Income

The Investment income revenue budget increases from the FY 2022-23 budget by \$500,000 but may need to be revised during the FY 2023-24 Mid-Year Budget if interest rates start to fall.

Operating: Advertising

Advertising revenues come primarily from Buses. These revenues are projected to remain flat from the previous year's budget.

Operating: Other Revenue

This category includes a variety of other small categories of operating revenues such as parking citations and miscellaneous reimbursements. Parking citation revenue is expected to remain flat.

Operating: Real Estate

The District's Real Estate revenue income comes from Newark and 66th Avenue properties as well as Salesforce Transit Center bus bay rentals. Rental revenues are projected to remain flat from the prior fiscal year budget.

Sales Tax-based Subsidies: Transportation Development Act (TDA)

The TDA subsidy has long been a cornerstone of transit funding and is the largest source of subsidy revenue for the District. State law allows each county to charge a ¼ cent sales tax to finance various transit services. The Adopted Operating budget reflects a \$4.7 million (5%) increase from prior year budget that is due to expected increases in sales taxes and a MTC estimate change to the FY 2022-23 TDA funding amount that will be applied to FY 2023-24.

Sales Tax-based Subsidies: AB1107

The AB1107 subsidy is a ½ cent sales tax with a portion that is shared between the District, BART, and the San Francisco Municipal Transit Agency. The projected revenue for FY 2023-24 reflects an increase of \$1.0 million (2%) from prior fiscal year budget and is based on the MTC fund estimate.

Sales Tax-based Subsidies: Measure B

In 2000, nearly 82% of Alameda County voters approved Measure B which is a ½ cent transportation sales tax. Alameda CTC administers Measure B funds to deliver essential transportation services and improvements. Measure B sunsets on March 2022 and the full one-cent sales tax authority by Measure BB began April 2022. The projected FY 2023-24 revenues of \$0.0 reflect the reduction of Measure B sales taxes.

Sales Tax-based Subsidies: Measure BB

In November 2014, the voters of Alameda County approved an additional ½ cent transportation sales tax in addition to Measure B to fund a comprehensive 30-year transportation plan. Measure B sales tax ended March 2022 and the full one-cent sales tax authority by Measure BB began April 2022. The projected revenues for FY 2023-24 reflect the reduction of Measure B and the increase in Measure BB sales taxes. An increase of \$2.4 million (3%) over the FY 2022-23 budget is projected.

Sales Tax-based Subsidies: Measure J

Measure J is a ½ cent transportation sales tax to support essential transportation services and improvements for Contra Costa County. The projected revenues for FY 2023-24 remain flat from the prior fiscal year budget.

Property Taxes

The District receives a fixed portion of property taxes collected within its service area. Property taxes are based on assessed valuations and any effects from a recession are delayed as reduced sale prices work their way through the real estate market. This revenue and its different timing than sales taxes help the District fare better during a recession. The estimate for FY 2023-24 is \$3.0 million (2%) more than FY 2022-23 budget.

Parcel Taxes: Measure VV

The Measure VV/C1 Parcel Tax subsidy is the continuation of a \$96.00 per parcel in the area designated as Special District #1 that was passed in November 2016. As a flat tax based on the number of parcels, it is one of the least volatile of the District's revenue streams. Revenue from Parcel Taxes is assumed to be flat from the previous budget.

State Transportation Assistance (STA)

STA funding is generated from the sales tax on diesel fuel, and the amount of money can fluctuate based on the direction of fuel prices. Funds are distributed by the MTC based on population and transit agencies' revenues. The projected revenues for FY 2023-24 reflect an increase of \$11.3 million (38%) from the prior fiscal year budget primarily due to a MTC estimate change to the prior year funding amount that will be applied to FY 2023-24.

Regional Measure 2

The District receives funding from Regional Measure 2 for Rapid Bus, Owl (late-night), and Regional Express Bus service. The District also receives funding to run the Dumbarton Express service on behalf of the Dumbarton Regional Operations Consortium. Funding amounts are normally fixed for the non-Dumbarton revenues, and the Dumbarton revenue is based on the cost of service operated. Revenues are expected to be flat from the prior year budget amount.

ADA Federal

Projected revenues from Federal ADA assistance remain flat with prior year FY 2022-23.

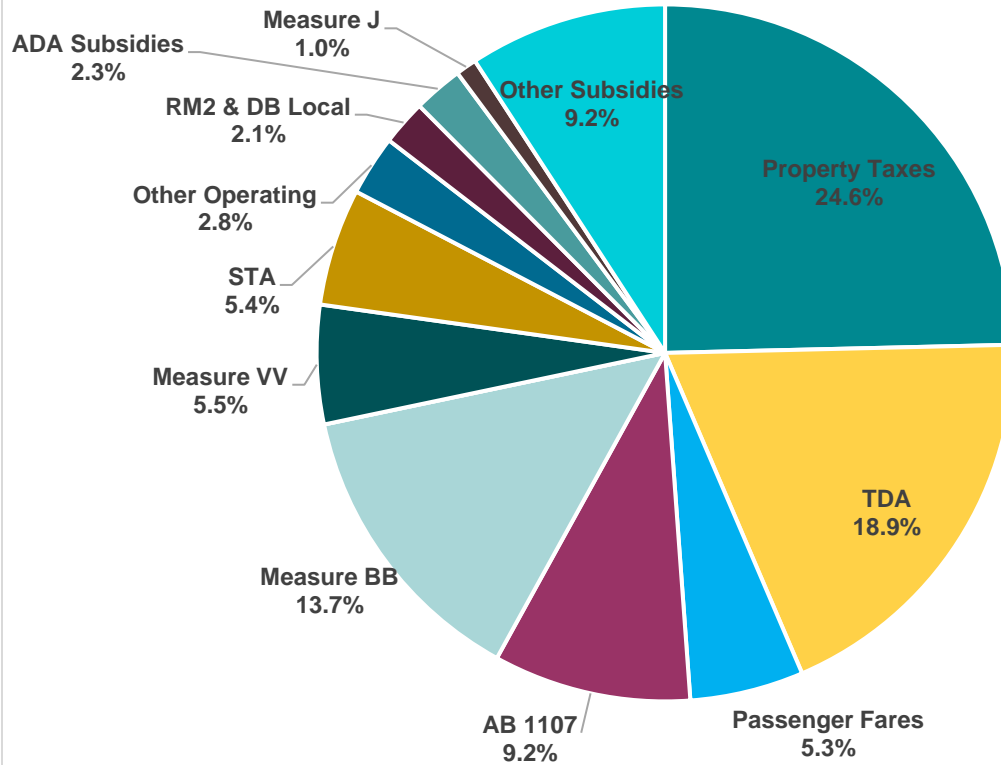
Other Federal, State & Local

Other federal funds for operating assistance are determined through the MTC Lifeline program. State funds include Cap & Trade Low Carbon Transit Operations Program and operating funds for Tempo BRT service. Local funds include funding for the Transit Information Display program and the Regional Transit Card program. The American Rescue Plan (ARP) Act funding of \$28.1 million is included in the FY 2023-24 budget. Remaining ARP Act funding after FY 2023-24 will be used to increase service and reduce deficits in future years.

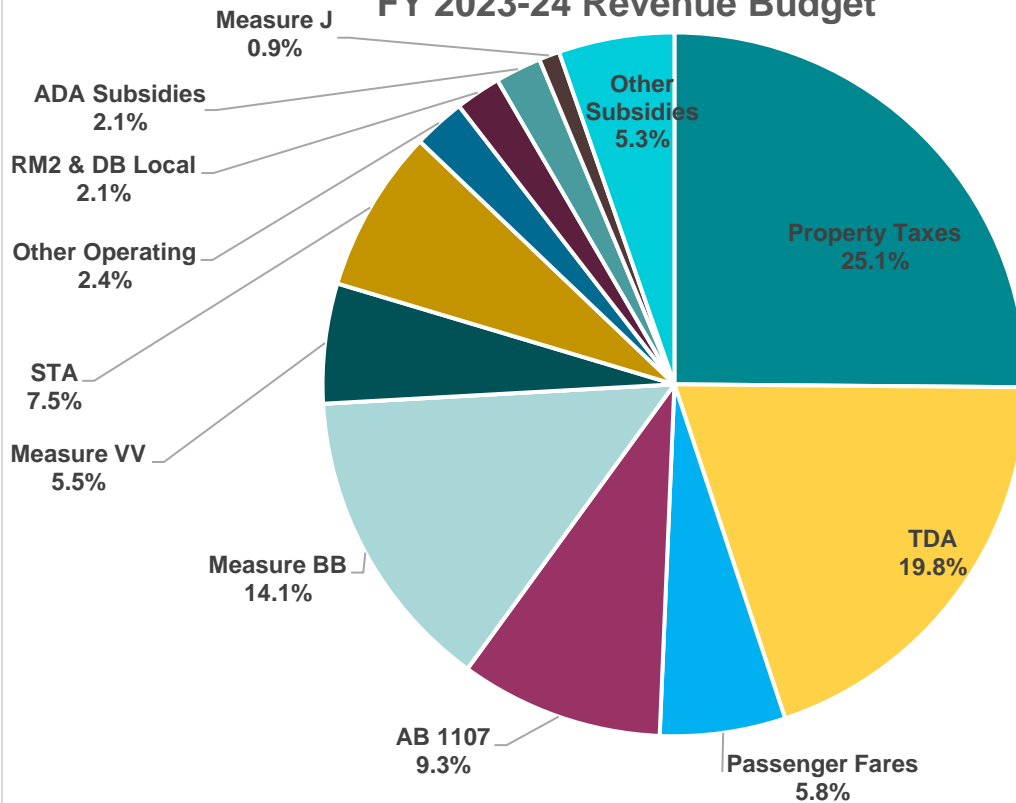
AC TRANSIT
FY 2023-24 ADOPTED OPERATING REVENUE AND SUBSIDIES
BUDGET
(\$ IN THOUSANDS)

		FY 2021-22 ACTUALS	FY 2022-23 BUDGET	FY 2023-24 ADOPTED BUDGET
	REVENUE & SUBSIDIES			
Line	<u>Operating</u>			
1	Passenger Fares	24,591	28,750	31,460
2	Contract Services	7,638	8,624	8,592
3	BART Transfers	3,424	2,700	-
4	Advertising	1,479	1,295	1,345
5	Other Revenue	600	368	463
6	Real Estate	1,750	1,679	1,638
7	Interest Income	472	500	1,000
8	Total Operating Revenues	39,955	43,916	44,497
	<u>Unrestricted Subsidies</u>			
9	State - TDA	74,002	103,220	107,943
10	State - AB1107, Sales Tax	51,789	50,000	51,000
11	Local Sales Taxes - Measure B	28,755	-	-
12	Local Sales Taxes - Measure BB	53,538	74,604	77,032
13	Local Sales Taxes - Measure J	5,651	5,290	5,184
14	Property Taxes	136,155	134,198	137,198
15	Parcel Taxes - Measure VV	29,838	30,054	30,054
16	State - STA	23,504	29,636	40,947
17	State - AB2972, OUSD	500	-	500
18	RM2 and DB Service	11,437	11,437	11,437
19	ADA Federal	5,975	5,985	5,156
20	ADA State and Local	2,788	6,547	6,416
21	Other Federal	71,334	49,624	28,245
22	Other Local	1,392	441	294
23	Total Unrestricted Subsidies	496,658	501,036	501,405
24	TOTAL ALL REVENUE & SUBSIDIES	536,613	544,951	545,902

FY 2022-23 Revenue Budget

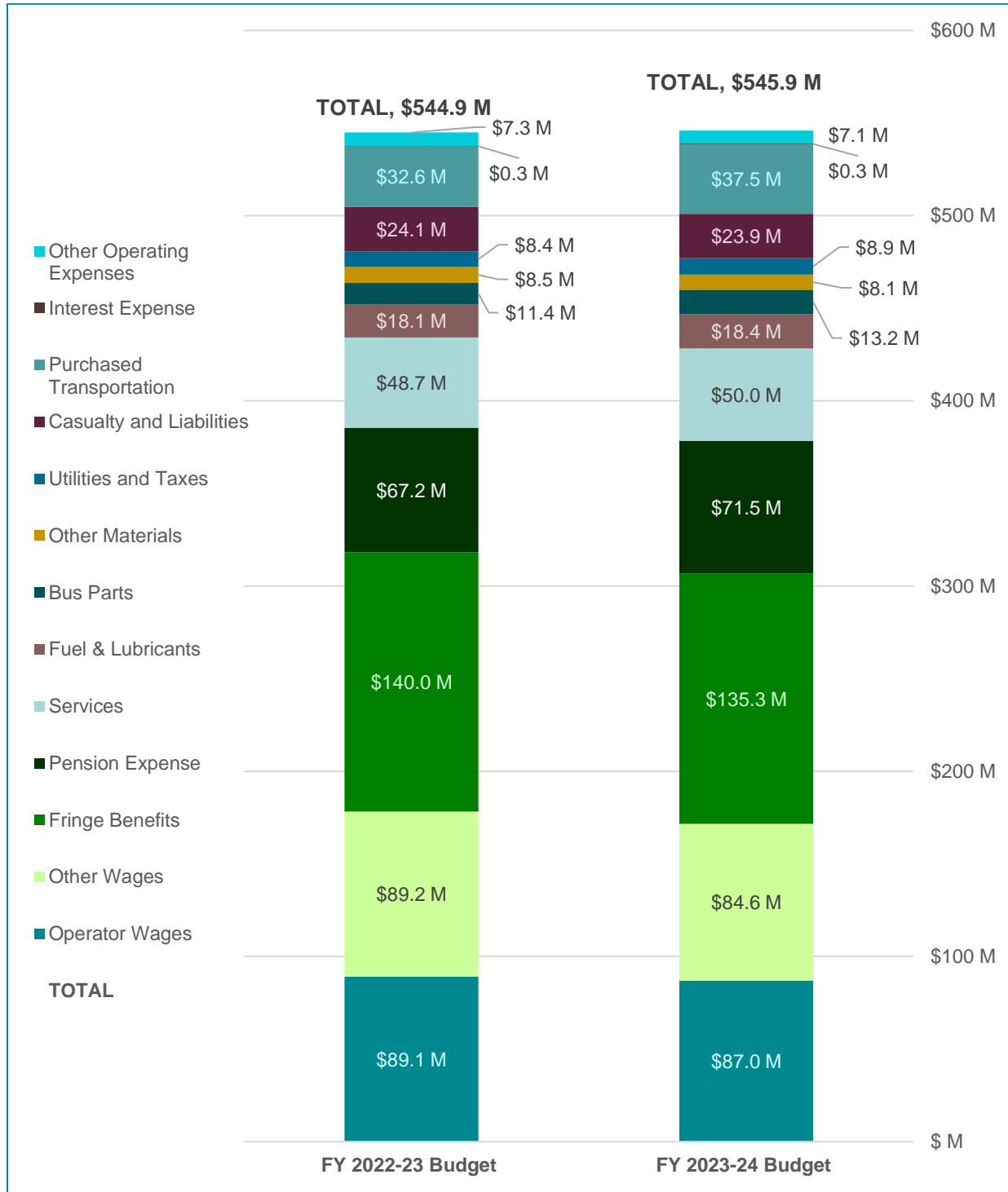


FY 2023-24 Revenue Budget



Operating Expense

AC Transit's Operating Expenses consist of eight categories: Labor, Services, Fuel and Lubricants, Office/Printing Supplies, Bus Parts, Other Materials, Purchased Transportation, Utilities and Taxes, Casualty and Liabilities, Interest, and Other.



AC TRANSIT
FY 2023-24 ADOPTED OPERATING BUDGET
(\$ IN THOUSANDS)

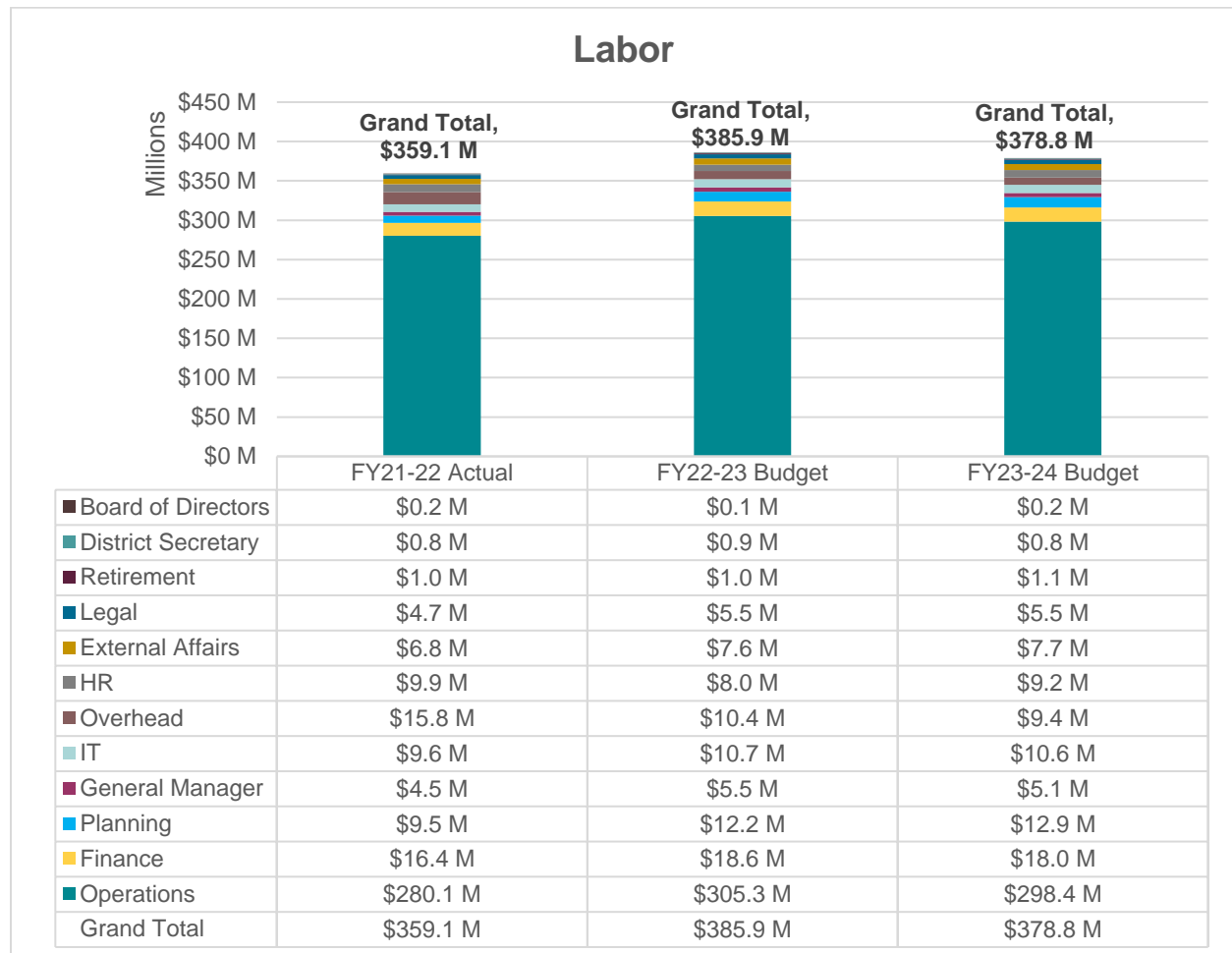
Line		FY 2021-22	FY 2022-23	FY 2023-24
		ACTUALS	BUDGET	ADOPTED BUDGET
	REVENUES & SUBSIDIES			
1	Operating	39,955	43,916	44,497
2	Unrestricted Subsidies	496,658	501,036	501,405
3	TOTAL REVENUES & SUBSIDIES	536,613	544,951	545,902
	OPERATING EXPENSES			
	<u>Labor</u>			
4	Operator Wages	83,527	89,072	86,967
5	Other Wages	80,889	89,164	84,647
6	Fringe Benefits	131,063	140,007	135,296
7	Pension Expense	63,626	67,247	71,500
8	TOTAL LABOR COSTS	359,106	385,491	378,411
	<u>Non-Labor</u>			
8	Services	33,125	48,661	49,954
9	Fuel & Lubricants	16,717	18,133	18,446
10	Bus Parts	9,927	11,436	13,197
11	Other Materials	7,033	8,511	8,135
12	Utilities and Taxes	6,958	8,431	8,931
13	Casualty and Liabilities	21,392	24,075	23,875
14	Purchased Transportation	28,787	32,554	37,541
15	Interest Expense	798	342	340
16	Other Operating Expenses	3,739	7,254	7,071
17	TOTAL NON-LABOR	128,476	159,396	167,491
18	TOTAL OPERATING EXPENSES	487,582	544,887	545,902
19	NET OPERATING SURPLUS/(DEFICIT)	49,031	65	-
21	OPEB FUND CONTRIBUTION	2,000	2,000	2,000
22	DISTRICT CAPITAL CONTRIBUTION	2,173	17,315	18,936
23	NET OF NON-OPERATING ITEMS	44,858	(19,250)	(20,936)

Labor

Labor of \$378.4 million is a decrease of 1.8% from the FY 2022-23 budget, which reflects a more realistic budget based on hiring expectations. The FY 2022-23 labor budget was “aspirational” in that the District aimed to achieve 100% of pre-pandemic service levels. The FY 2023-24 budget is matched to a more realistic pace of hiring to reach 85% of service levels.

- Salaries and Wages of \$171.6 million, a \$6.6 million (3.7%) decrease based on a combination of the below factors:
 - Reducing reliance on Overtime (\$1.2 million reduction from FY 2022-23 budget).
 - Adjusting budget for positions based on realistic and anticipated hiring levels.
 - No new positions proposed to be added to the FY 2023-24 budget.
 - Increase of \$360,000 for HR Retention Program.
- Fringe Benefits of \$135.3 million, a \$4.7 million (3.4%) decrease from FY 2022-23 budget. Fringe expense budget is projected based on wages, so the reduced wage budget leads to a reduced fringe budget.

Pension contribution of \$71.5 million, a \$4.3 million (6.3%) increase from the FY 2022-23 budget based on the most recent actuarial projections.



Position Count by Department

Positions	FY21-22 Positions	FY22-23 Positions	FY23-24 Adopted Positions
District Secretary	4	4	4
External Affairs, Marketing & Communications	39	40	40
Finance	96	97	97
General Manager	22	25	25
Human Resource	36	38	38
Innovation and Technology	42	43	43
Legal	22	24	24
Operations	1,907	2,008	2,008
Planning and Engineering	51	55	55
Retirement	4	4	4
Grand Total	2,223	2,338	2,338

Non-Labor

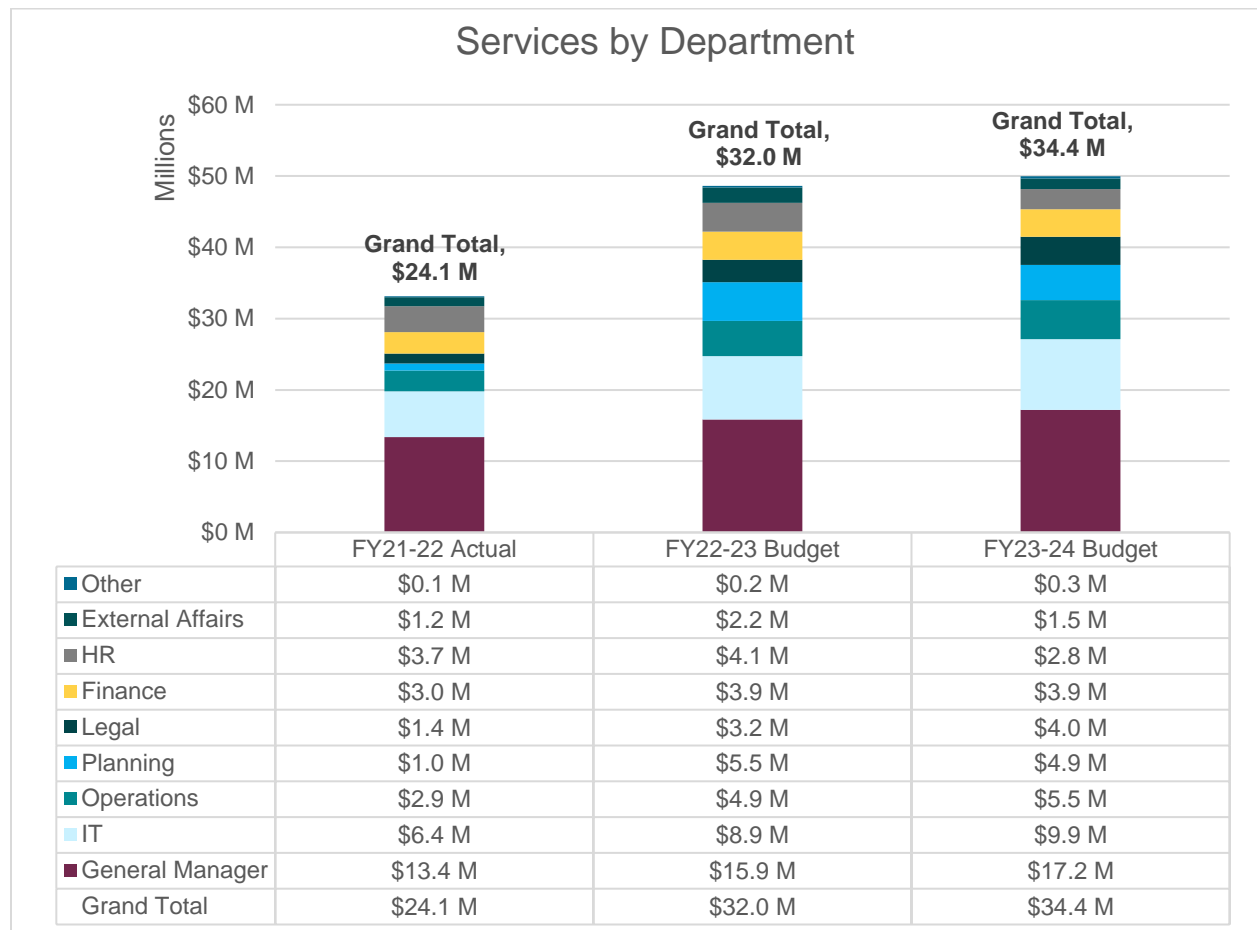
The FY 2023-24 Adopted budget adds \$8.1 million (5.1%) in non-labor expenses compared to the FY 2023-23 budget, the bulk of which is attributed to Paratransit Services (\$5.0 million), Bus Parts (\$1.8 million), Software Licenses (\$1.3 million) and Security (\$1.2 million).

Services

Services Expense of \$50.0 million, a \$1.3 million (2.7%) increase from the FY 2022-23 budget. Usually, this category sees the highest year over year growth in budget, however the District is carefully reviewing “initiatives” and electing to not pursue certain areas of discretionary spending.

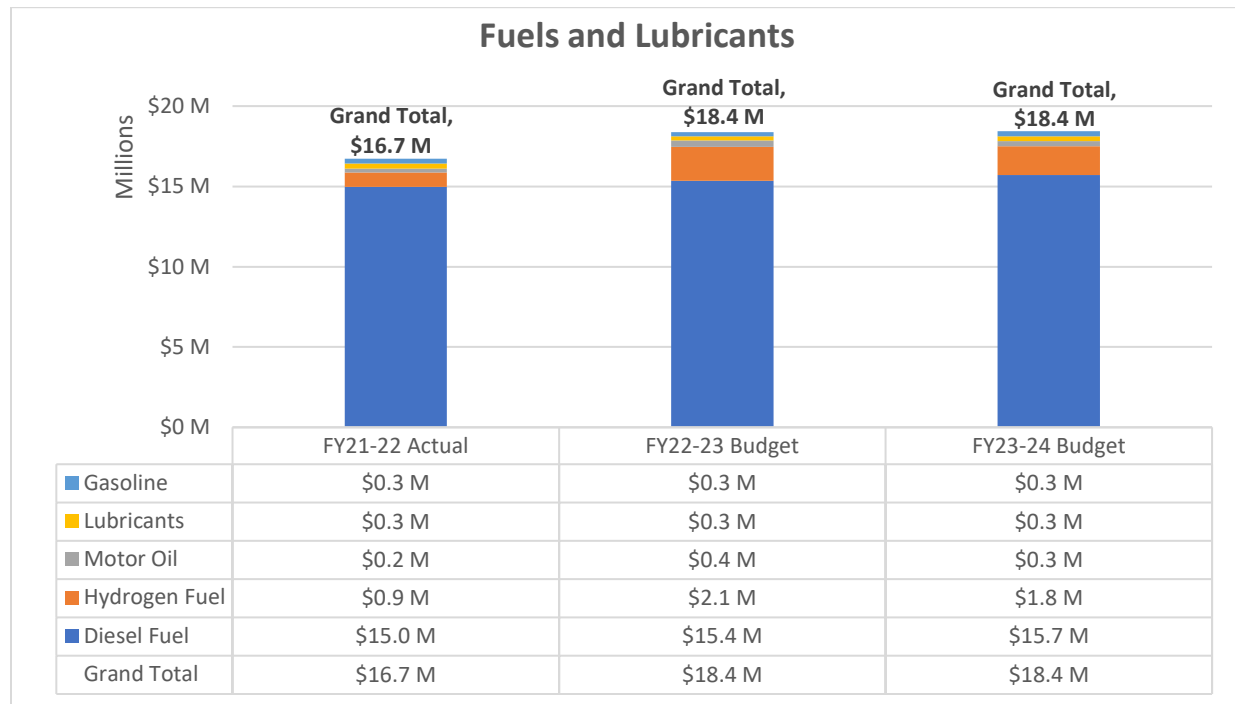
The most notable areas of change include:

- Software licensing (\$1.3 million increase),
- Security Services contract (\$1.2 million increase),
- Outside Attorney services, namely related to incidents along the Bus Rapid Transit corridor (\$800,000 increase),
- Professional and Technical services (\$700,000 increase),
- Temporary Help, namely a reduced need for COVID-related “temperature checkers” (\$2.0 million decrease),
- Contract Maintenance Services reduced need, namely BRT fiber marking, which switched to being done inhouse (\$500,000 decrease)



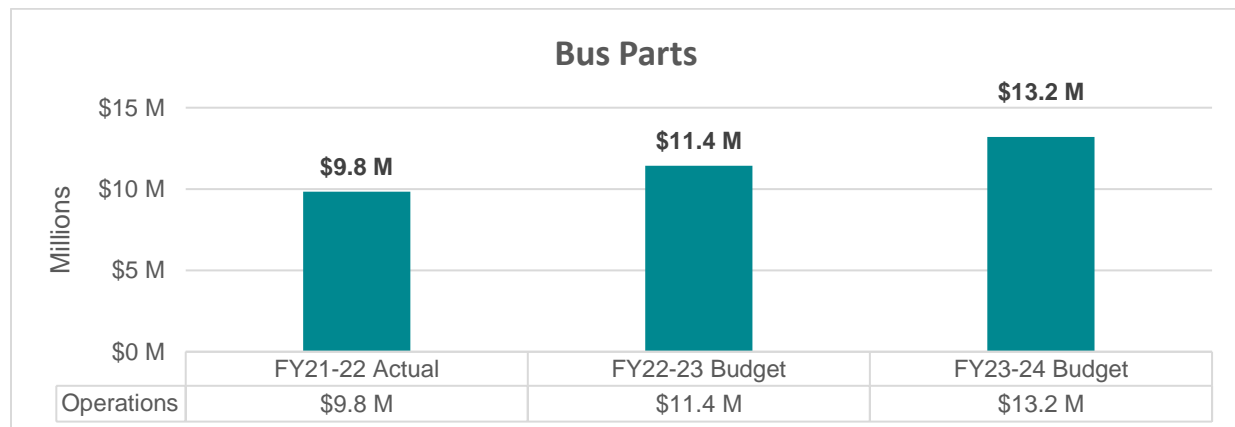
Fuels and Lubricants

Fuel and Lubricants of \$18.4 million, a \$0.3 million (1.7%) increase from FY 2022-23 budget. Fuel prices are not projected to increase to the levels seen during FY 2022-23, however staff is watching fuel prices closely and may adjust the budget, if necessary, at the mid-year since geopolitical and federal actions are still in flux.



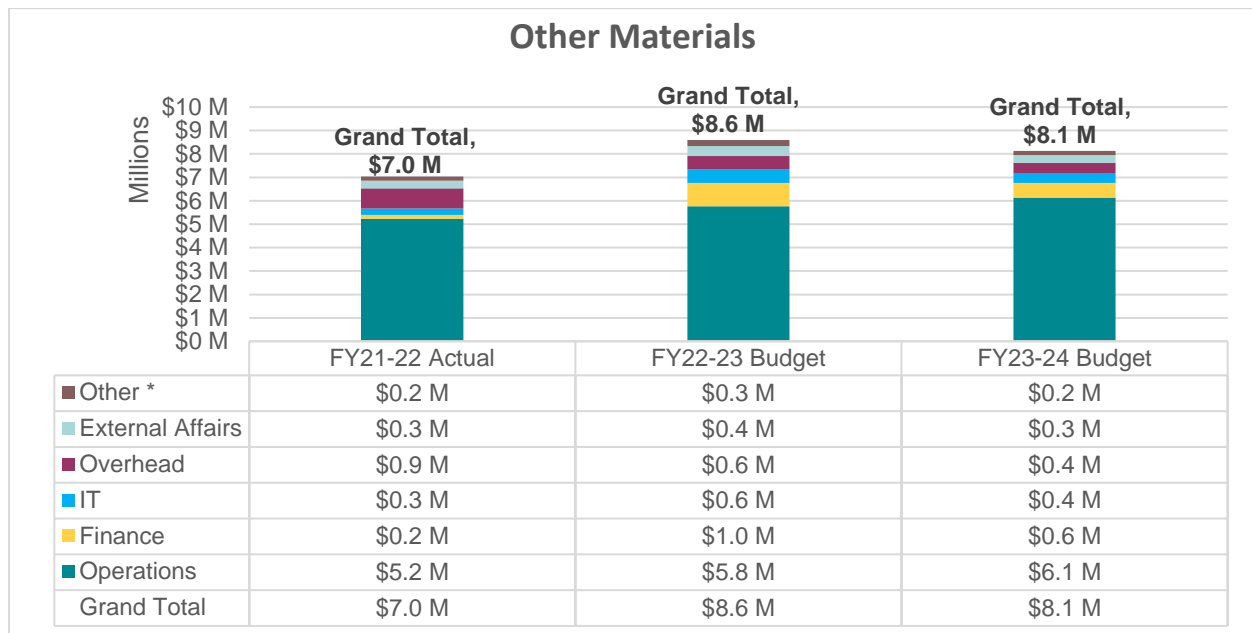
Bus Parts

Bus Parts of \$13.2 million, a \$1.8 million (15.4%) increase from FY 2022-23 budget is mainly driven by inflation and supply chain issues.



Other Materials

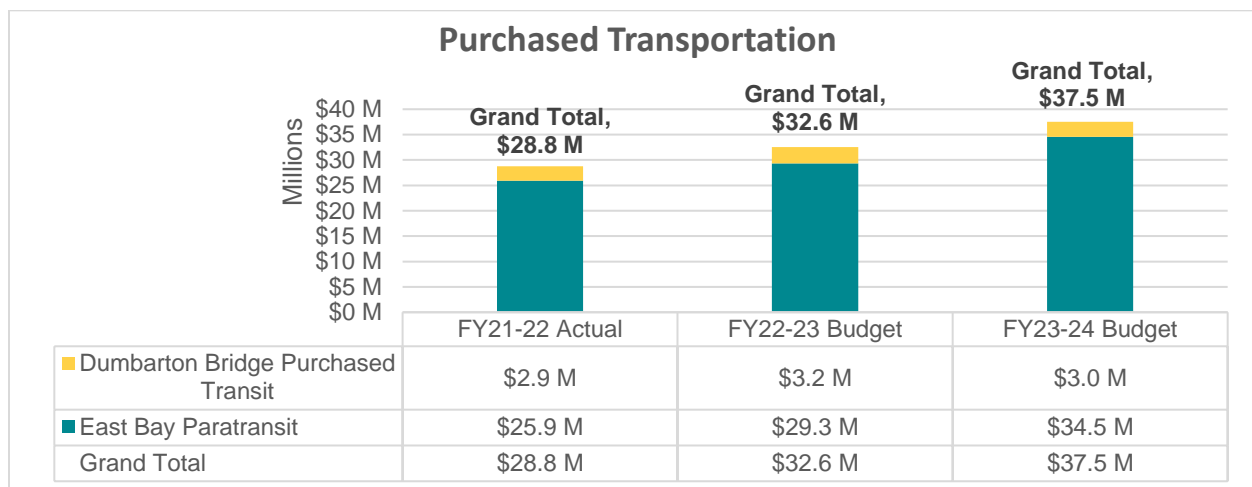
Other Materials of \$8.1 million, a \$0.4 million (4.4%) decrease from FY 2022-23 budget is mainly due to a reduced need for furniture and office supplies.



* Other includes HR, Planning, General Manager, Legal, Board of Directors, District Secretary, and Retirement

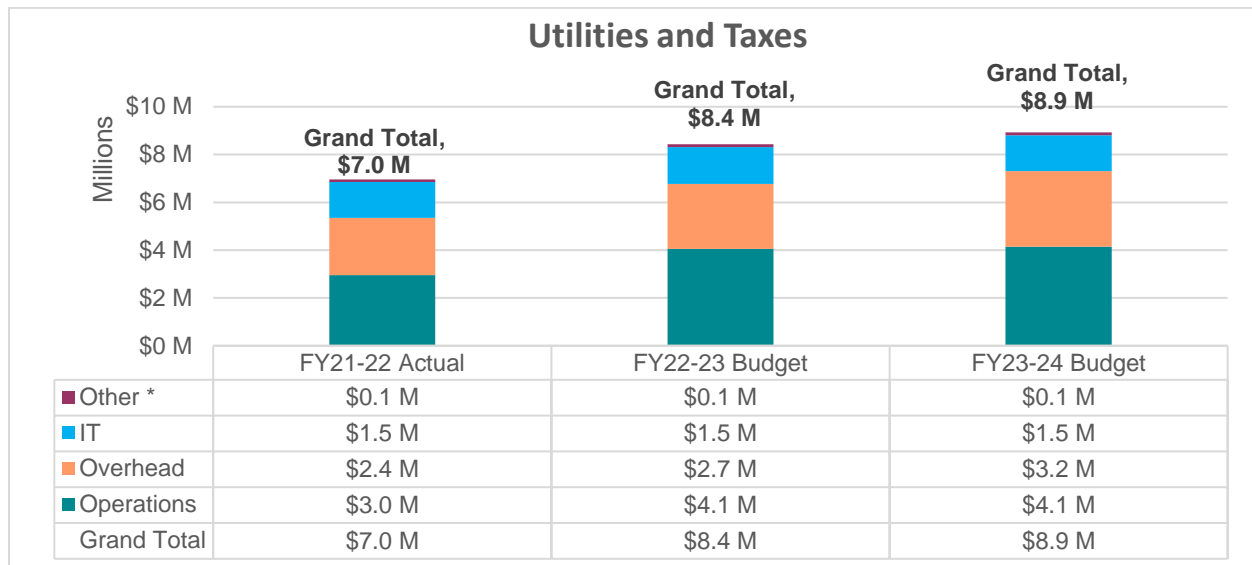
ADA Consortium and Dumbarton Bridge Purchased Transportation Costs

Paratransit and Purchased Transportation of \$37.5 million, a \$5.0 million (15.3%) increase over FY 2022-23 budget. The contract is extended for one year and includes an hourly rate increase.



Utilities and Taxes

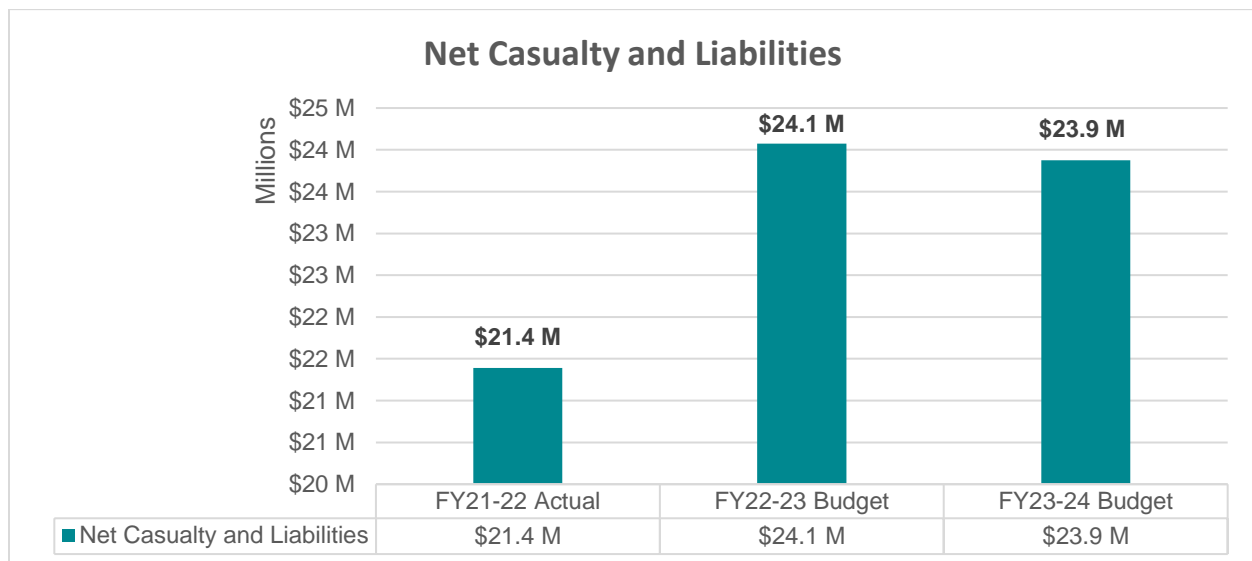
Utilities and Taxes \$8.9 million, a \$0.5 million (5.9%) increase due to supply chain disruptions and inflation driving up the price of goods.



* Other includes Board of Directors, External Affairs, General Manager, Legal, Planning, and Finance

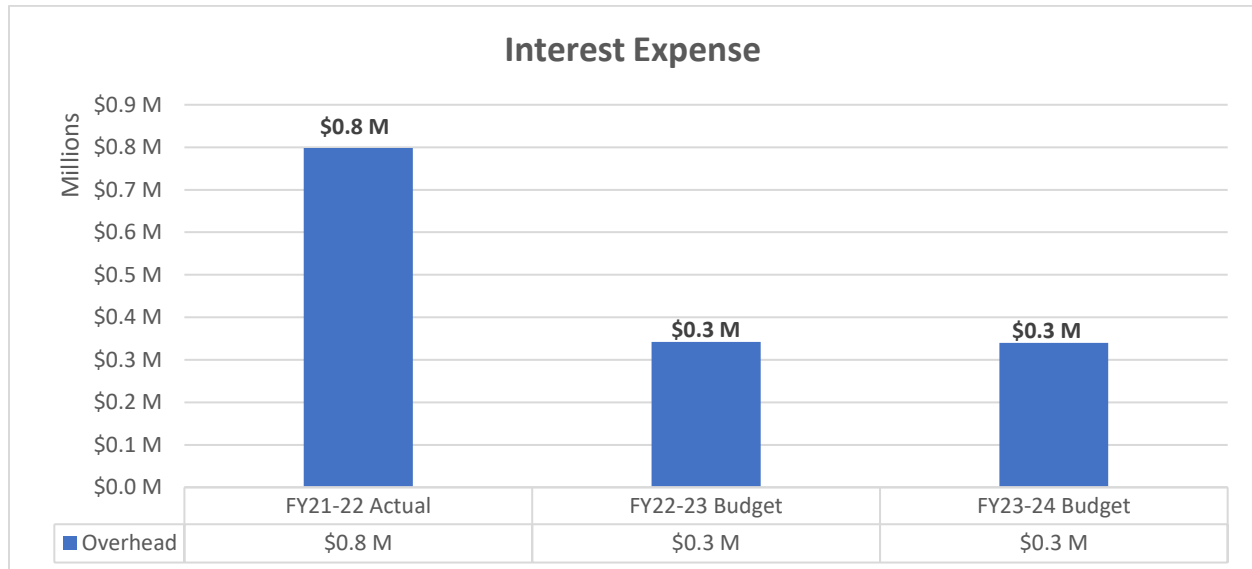
Casualty and Liability Costs

Casualty and Liability of \$23.9 million, a \$0.2 million (0.8%) decrease from FY 2022-23 budget due to lower insurance premiums.



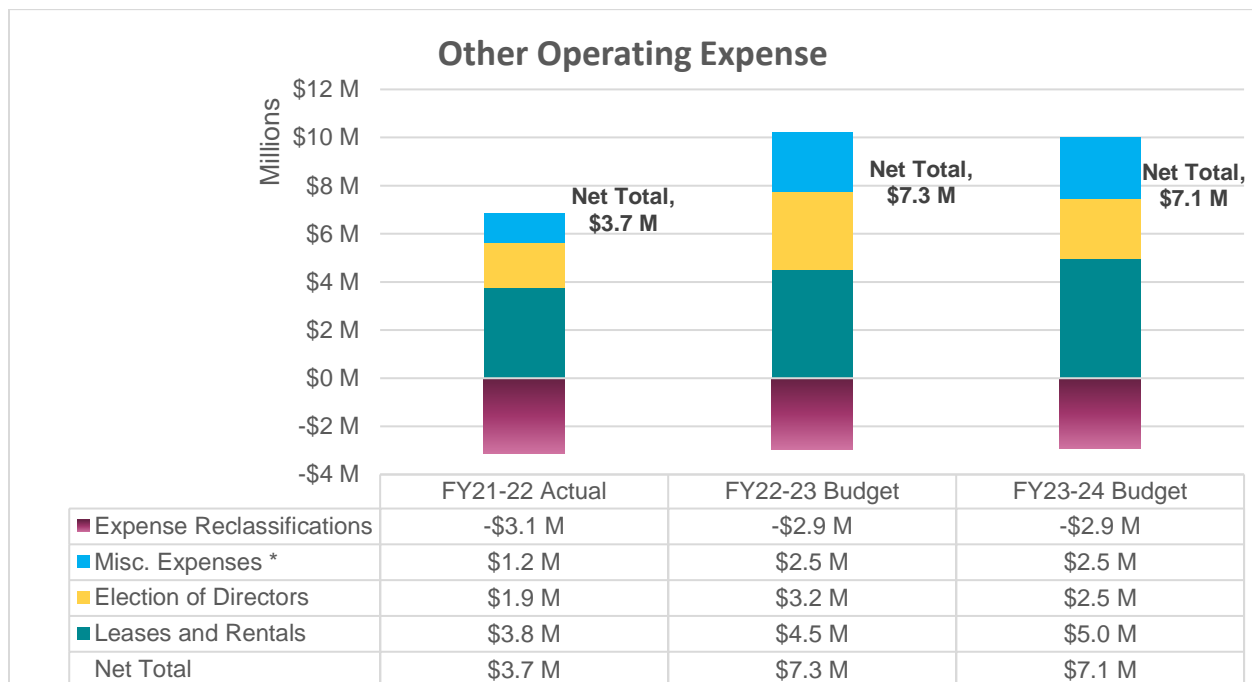
Interest Expense

Interest expense of \$340,000 is no change from FY 2022-23 Budget. Interest expense reflects how much District debt is outstanding.



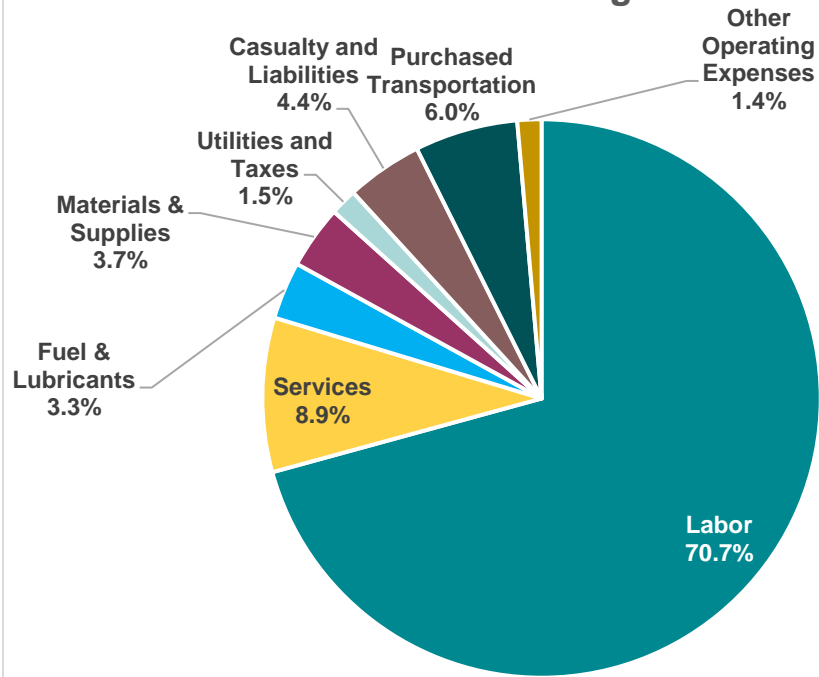
Other Operating Expenses

Other category of \$7.1 million, a \$0.2 million (2.5%) decrease primarily due to a review of amortized costs for elections of directors. The next election will be in November of 2024. The District will be changing from five wards and two at-large positions to seven wards which is likely to reduce election expenses.

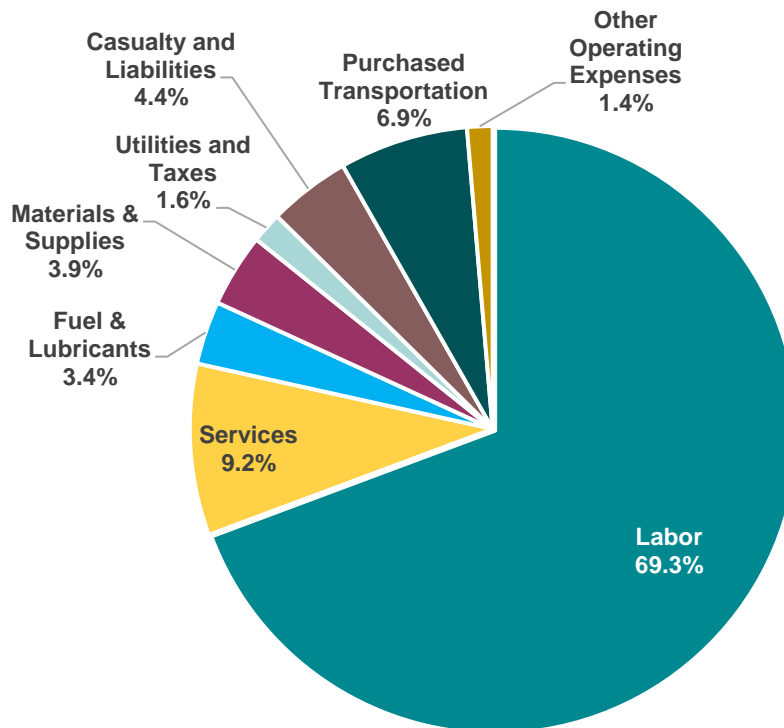


*Misc. Expenses includes Advertisement and Promotion Media Fees, Dues and Subscriptions, Travel and Business Meetings, Employee Incentive, Misc. Marketing Expenses, Bank Charges, and several other expenses totaling less than \$30 thousand in FY 23-24

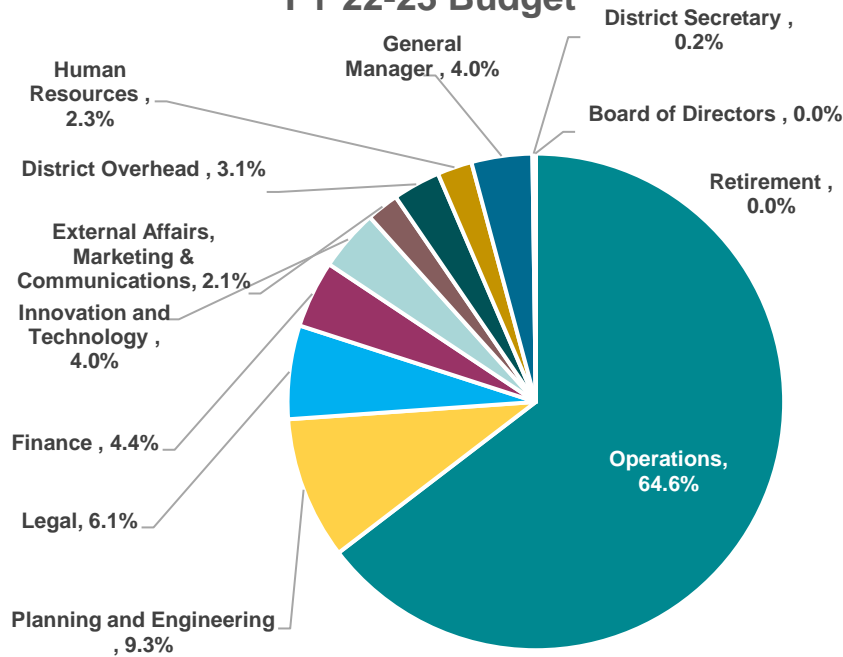
FY 2022-23 Budget



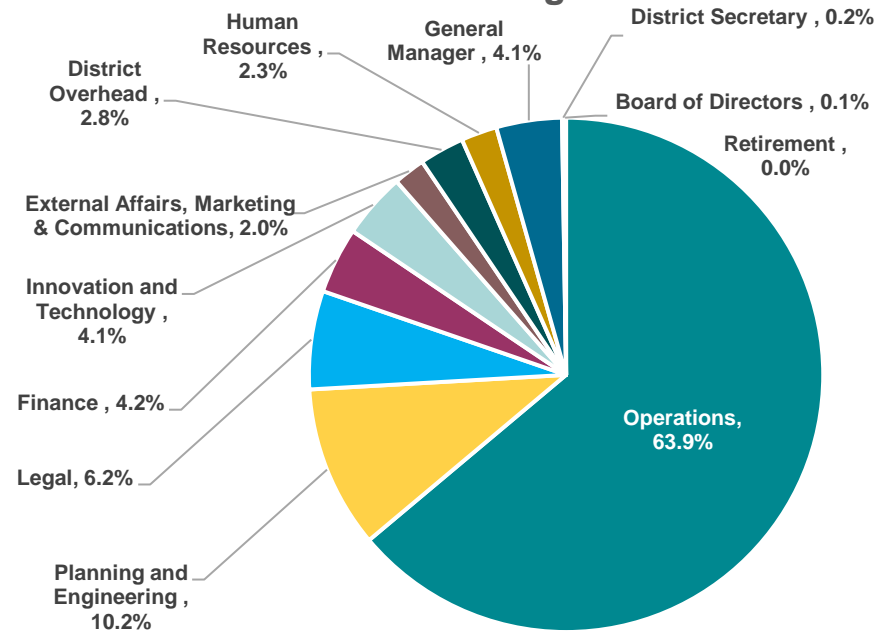
FY 2023-24 Budget



FY 22-23 Budget



FY 23-24 Budget



Department	FY 22-23 Budget	% of Total
Operations	\$352,030,255	64.6%
Planning and Engineering	\$50,563,614	9.3%
Legal	\$33,199,507	6.1%
Finance	\$23,822,923	4.4%
Innovation and Technology	\$21,799,277	4.0%
External Affairs, Marketing & Communications	\$11,444,523	2.1%
District Overhead	\$16,898,065	3.1%
Human Resources	\$12,340,299	2.3%
General Manager	\$21,575,694	4.0%
District Secretary	\$896,591	0.2%
Board of Directors	\$213,531	0.0%
Retirement	\$102,378	0.0%
TOTAL	\$544,886,657	100.0%

Department	FY 23-24 Budget	% of Total
Operations	\$348,769,126	63.9%
Planning and Engineering	\$55,711,194	10.2%
Legal	\$33,773,147	6.2%
Finance	\$22,690,030	4.2%
Innovation and Technology	\$22,450,153	4.1%
External Affairs, Marketing & Communications	\$10,887,917	2.0%
District Overhead	\$15,422,611	2.8%
Human Resources	\$12,315,383	2.3%
General Manager	\$22,515,820	4.1%
District Secretary	\$845,725	0.2%
Board of Directors	\$377,665	0.1%
Retirement	\$142,734	0.0%
TOTAL	\$545,901,505	100.0%

District Funded Capital Program

The Adopted FY 2023-24 Capital Budget includes 12 new and 37 continuing projects, for a total of 49 projects. These projects have a total estimated spending for the fiscal year of \$114.8 million, composed of \$95.8 million in grant funds and \$18.9 million in District Capital funds. Replacing District buses at end-of-life, expanding ZEB infrastructure, and enhancing security remain high priorities for the District.

Capital Budget

Project ID	Project Title	FY2022-23 & Prior	Total (FY2024)	Grant Funds (FY2024)	District Capital (FY2024)	Total Project Cost
Corridor						
2164	Rapid Corridor Improvements	4,394,916	8,059,900	8,059,900	-	12,454,816
2165	Southside Transit Lanes	72,614	266,254	266,254	-	338,868
2179	Dumbarton IDEA	1,674,541	2,536,532	2,536,532	-	4,211,073
2205	Quick Build Projects	222,729	1,516,336	1,428,336	88,000	1,739,065
2206	Tempo BRT Lane Delineation	127,132	272,868	217,838	55,029	400,000
2119	Mission Boulevard TSP	45,148	1,836,515	1,631,663	204,852	1,881,663
NEW/658	Foothill Corridor Planning Study	-	1,672,500	1,500,000	172,500	1,672,500
NEW/673	MacDonald Avenue TSP	-	3,672,500	3,500,000	172,500	3,672,500
NEW/657	Fruitvale Corridor TSP	-	4,964,000	3,723,000	1,241,000	4,964,000
NEW	High-Priority Bus Stop Improvements	-	2,400,000	1,800,000	600,000	2,400,000
Subtotal		6,537,080	27,197,405	24,663,524	2,533,881	33,734,485
Safety and Environmental						
3038	CMF - Replace 2 single-wall USTs	28,320	1,853,763	1,853,763	-	1,882,083
2189	D4-Ent./Exit Gate & Guard Shack	144,039	893,961	421,687	472,274	1,038,000
2150	D6 Security Enhancements Phase 2	54,847	1,112,000	417,000	695,000	1,166,847
NEW/475	CMF- Entrance Gate/ Fencing	-	500,000	-	500,000	500,000
NEW/527	District-wide Security Enhancements	-	1,530,350	-	1,530,350	4,455,975
YRLY	Environmental Remediation		200,000		200,000	200,000
Subtotal		227,206	6,090,075	2,692,451	3,397,624	9,242,906
Facilities						
2064	Richmond Parkway TC Rehab	650,339	2,368,948	2,368,948	-	3,019,287
2097	Bus Washer Maintenance Repairs	-	608,162	608,162	-	608,162
2160	D4-Transp HVAC Repair	266,986	408,014	-	408,014	675,000
2174	Operator Restrooms	733,109	92,223	-	92,223	825,332
2183	D2 Charging Infrastructure	1,389,840	4,755,266	4,755,266	-	6,145,106
2184	D4 Charging Facility	325,809	13,568,243	13,568,243	-	13,894,052
2211	D4 Hydrogen Station Upgrade	38,600	9,062,630	9,062,630	-	9,101,230
NEW	D6 Hydrogen Station Development		6,947,179	5,557,743	1,389,436	14,500,000
NEW/674	Rehabilitate Maintenance Bays for ZEBs		6,947,179	5,557,743	1,389,436	6,947,179
YRLY	Stations/shelters Capital Maintenance FY24		300,000		300,000	300,000
YRLY	Emergency Facility Repair FY24		200,000		200,000	200,000
YRLY	Facilities Maintenance FY24		150,000		50,000	150,000
Subtotal		3,404,683	45,407,845	41,478,736	3,829,109	56,365,348

Project ID	Project Title	FY2022-23 & Prior	Total (FY2024)	Grant Funds (FY2024)	District Capital (FY2024)	Total Project Cost
IT						
1861	CAD/AVL Real Time Bus Comm	27,360,473	1,542,604	850,856	691,748	28,903,076
2199	GO 10th Floor Conference Room	47,175	302,825	242,260	60,565	350,000
3065	Expansion and Upgrade of APC	34,043	1,058,957	-	1,058,957	1,093,000
2208	Hastus Upgrade to latest version	-	2,906,598	1,400,000	1,506,598	2,906,598
2209	ZEB Data Integr, Mgmt, Analytics Pltfrm	43,073	296,927	-	296,927	340,000
NEW/552	Customer Relationship Management	-	500,000	-	500,000	900,000
YRLY	IT-Equipment Repl FY24		130,000		130,000	130,000
Subtotal		27,484,763	6,737,911	2,493,116	4,244,795	34,622,674
Vehicles						
2166	Buses funded with AHSC Grants	4,062,119	127,249	127,249	-	4,189,369
2177	36 MCI Coach buses	4,100,128	23,326,713	23,326,694	19	27,426,841
2178	Bus Operator Security Shields	466,908	1,875,317	10,318	1,865,000	2,342,226
3014	Service Trucks Repl SGR	-	1,000,000	1,000,000	-	1,000,000
2190	BRT Maintenance Trucks	-	200,000		200,000	200,000
NEW	Replace (9) FC Articulated Buses		<i>Contract issuance only</i>			18,664,236
NEW	Replace (50) 40-ft Diesel Buses		<i>Contract issuance only</i>			38,079,807
YRLY	Non-revenue Fleet Replacement FY24		450,000		450,000	450,000
Subtotal		8,629,156	26,979,280	24,464,261	2,515,018	92,352,478
Other						
3011	STC Capital Contribution	-	500,000	-	500,000	500,000
2204	TEC Modernization	210,635	383,876	28,041	355,835	17,000,000
YRLY	Finance Equipment Repl FY24	-	10,000	-	10,000	10,000
2192	Paratransit Software		1,500,000		1,500,000	3,000,000
Subtotal		210,635	2,393,876	28,041	2,365,835	20,510,000
TOTAL		46,493,522	114,806,391	95,820,128	18,886,262	246,827,891

FY 2022-23 Year End Variance

(unaudited)

Operating Revenues

The District Total Operating Revenue was \$6.3 million over budget mainly due to increased interest income, passenger fares and services. Higher revenues in State – AB1107 Sales Tax, Local Sales Taxes – Measure BB and Property Taxes, were partially offset by lower Other Federal revenue and resulted in Total Unrestricted Subsidies revenues of \$20.9 million above budget. For FY 2022-23 the District was above Total Unrestricted Revenue by \$27.2 million. Note: fiscal year-end actuals for FY 2022-23 are unaudited at the time of this publication.

	FY 2022-23	FY 2022-23	FY 2022-23	(b-a)
\$ in thousands	Adopted Budget	Mid-Year Budget (a)	Year Ending Actuals (b)	Variance Fav/(UnFav)
Revenues and Subsidies				
<u>Operating</u>				
Passenger Fares	28,750	28,750	29,692	942
Contract Services	6,996	8,624	9,412	789
BART Transfers	2,700	2,700	3,201	501
Advertising	1,050	1,295	1,729	434
Other Revenue	368	368	270	(98)
Real Estate	2,079	1,679	1,944	265
Interest Income	100	500	3,959	3,459
Total Operating Revenues	42,043	43,916	50,207	6,292
<u>Unrestricted Subsidies</u>				
State - TDA	103,220	103,220	103,016	(204)
State - AB1107, Sales Tax	50,000	50,000	54,555	4,555
Local Sales Taxes - Measure B	-	-	-	-
Local Sales Taxes - Measure BB	69,604	74,604	87,012	12,408
Local Sales Taxes - Measure J	5,290	5,290	6,330	1,041
Property Taxes	131,698	134,198	148,800	14,602
Parcel Taxes - Measure VV	30,054	30,054	29,883	(171)
State - STA	29,636	29,636	29,636	-
State - AB2972, OUSD	-	-	500	500
RM2 and DB Service	11,437	11,437	10,987	(450)
ADA Federal	5,985	5,985	5,985	-
ADA State and Local	6,547	6,547	6,547	-
Other Federal	61,481	49,624	38,106	(11,518)
Other Local	-	441	564	123
Total Unrestricted Subsidies	504,951	501,036	521,921	20,885
TOTAL UNRESTRICTED	546,995	544,951	572,129	27,177

Operating Expenses

The Adopted FY 2022-23 budget was an “aspirational” budget, reflecting optimism in being able to hire sufficient bus operators to achieve full recovery of pre-pandemic service levels. At Mid-Year, Labor costs were adjusted down to reflect more realistic service targets. Still, the hiring cadence was slower than anticipated resulting in a Labor surplus of \$13.1 million. Total Non-Labor costs also ended in surplus. Services were under budget by \$9.1 million, mostly due to an ongoing backlog of initiatives budgeted within Professional & Technical Services as well as timing of payments for Protective Services contracts. The cost of diesel fuel fluctuated during the pandemic but stabilized during the fiscal year 2023. Purchased Transportation is over budget by \$1M due to timing of invoices received. Casualty and Liabilities is below budget by \$1.8 million due to an updated estimate for insurance premiums. Other Operating Expenses is under budget due to timing of invoices for additional temporary employee help, dues and subscriptions, and advertisements, mainly due to the delayed start of the network realignment. Note: fiscal year-end actuals for FY 2022-23 are unaudited at the time of this publication.

	FY 2022-23	FY 2022-23	FY 2022-23	(a-b)
\$ in thousands	Adopted Budget	Mid-Year Budget (a)	Ending Actuals (b)	Variance Fav/(UnFav)
OPERATING EXPENSES				
<u>Labor</u>				
Operator Wages	95,911	89,072	85,253	3,819
Other Wages	85,911	89,164	82,376	6,788
Fringe Benefits	142,891	140,007	138,325	1,682
Pension Expense	67,175	67,247	66,506	741
TOTAL LABOR COSTS	391,887	385,491	372,460	13,030
<u>Non-Labor</u>				
Services	47,878	44,913	35,839	9,074
Fuel and Lubricants	17,572	17,998	17,019	978
Office/Printing Supplies	1,419	2,084	1,541	543
Materials & Supplies	17,975	17,946	17,331	615
Purchased Transportation	32,725	32,554	33,483	(929)
Utilities and Taxes	6,586	8,431	8,518	(87)
Casualty and Liabilities	24,037	24,157	22,376	1,780
Interest Expense	344	342	334	8
Other Operating Expenses	6,572	10,973	7,110	3,863
TOTAL NON-LABOR	155,108	159,396	143,550	15,846
TOTAL OPERATING EXPENSES	546,995	544,887	516,011	28,876

Department Budgets

Board of Directors

The Alameda-Contra Costa Transit District is governed by a seven-member Board of Directors independently elected by the voters of the district. Five directors represent specific geographic areas known as wards and two represent the entire district at-large (the District will be moving to a seven ward configuration with no at-large positions in FY 23-24). The Board of Directors is, by statute, a policy-making body. Under California law, the Board shall supervise and regulate every transit facility owned and operated by the district; including the fixing of rates, rentals, charges, and classifications, and the making and enforcement of rules, regulations, contracts, practices, and schedules, for or in connection with any transit facility owned or controlled by the District. The Board of Directors regularly holds business meetings that are open to the public and appoints the District's three officers: The General Manager, General Counsel and District Secretary, who serve at the pleasure of the Board.

Category	FY22-23 Positions	FY22-23 Budget	FY23-24 Positions	FY23-24 Adopted Budget
Labor				
Fringe Benefits	-	105,331	-	167,765
Labor Total	-	105,331	-	167,765
Non-Labor				
Outside Professional Services	-	41,500	-	137,000
Materials & Supplies	-	5,700	-	900
Miscellaneous	-	61,000	-	72,000
Non-Labor Total	-	108,200	-	209,900
Grand Total	-	213,531	-	377,665

See Appendix for more detail.

District Secretary

The Office of the District Secretary is a service department on which the Board of Directors, district departments, and the public rely for information regarding the legislative history of the District. The District Secretary provides administrative support to the Board of Directors and is the custodian of all books, records, and proceedings of the Board and its committees. As one of the key staffs for Board of Directors meetings, the District Secretary prepares agendas, verifies that legal notices have been posted or published, makes the necessary arrangements to facilitate effective meetings, and is entrusted with the responsibility of recording the decisions which constitute the record of the Board's proceedings. Additionally, the District Secretary is the District's elections official, serves as the District's filing officer under its Conflict of Interest Code, and provides a wide variety of administrative functions and services.

Category	FY22-23 Positions	FY22-23 Budget	FY23-24 Positions	FY23-24 Adopted Budget
Labor				
Salaried	4	437,729	4	392,961
Fringe Benefits	-	432,862	-	429,764
Temp Help	-	-	-	-
Labor Total	4	870,591	4	822,725
Non-Labor				
Outside Professional Services	-	11,500	-	51,300
Materials & Supplies	-	3,500	-	1,800
Miscellaneous	-	11,000	-	10,200
Non-Labor Total	-	26,000	-	63,300
Grand Total	4	896,591	4	886,025

See Appendix for more detail.

General Manager

The Office of the General Manager provides overall management, leadership, and direction in the implementation of the policies, goals and objectives established by the Board of Directors. The General Manager also oversees other functional areas including Marketing, Internal Audit, Media Relations, Drug and Alcohol, Compliance & Diversity - Contracts, Compliance & Diversity – Equal Employment Opportunity, and Safety & Protective Services.

Category	FY22-23 Positions	FY22-23 Budget	FY23-24 Positions	FY23-24 Adopted Budget
Labor				
Salaried	24	2,707,241	24	2,538,693
New Operator Training	-	-	-	-
Maintenance	-	-	-	-
Clerical	1	83,505	1	76,151
Fringe Benefits	-	2,757,832	-	2,656,421
Temp Help	-	-	-	-
Labor Total	25	5,548,578	25	5,271,265
Non-Labor				
Outside Professional Services	-	15,867,366	-	17,209,527
Fuel & Lubricants	-	70,000	-	65,000
Materials & Supplies	-	23,050	-	23,400
Utilities and Taxes	-	9,000	-	8,450
Miscellaneous	-	57,700	-	71,250
Non-Labor Total	-	16,027,116	-	17,377,627
Grand Total	25	21,575,694	25	22,648,892

See Appendix for more detail.

Legal

The Legal Department is responsible for providing legal counsel, advice, and litigation services to the District's Board of Directors and to the internal departments of the District. The General Counsel also oversees other functional areas as approved by the District's Board of Directors.

Category	FY22-23 Positions	FY22-23 Budget	FY23-24 Positions	FY23-24 Adopted Budget
Labor				
Salaried	24	2,688,212	24	2,574,340
Fringe Benefits	-	2,827,525	-	2,910,972
Temp Help	-	-	-	-
Labor Total	24	5,515,738	24	5,485,312
Non-Labor				
Outside Professional Services	-	3,156,378	-	3,966,409
Materials & Supplies	-	10,300	-	12,850
Utilities and Taxes	-	-	-	-
Casualty and Liabilities	-	24,434,631	-	24,235,166
Miscellaneous	-	82,460	-	104,410
Non-Labor Total	-	27,683,769	-	28,318,835
Grand Total	24	33,199,507	24	33,804,147

See Appendix for more detail.

Operations

Operations supports the District by providing safe, clean, and reliable public transportation service to the East Bay and other communities in our service area. Functions within Operations include Transportation, Maintenance, Operations Control Center, Service Supervision, Technical Services departments, and Training & Education. The Operations Team provides leadership direction to nearly 2,000 front line employees and oversee operations and maintenance of a 632 bus fleet, 150 non-revenue vehicles, 46 BRT platforms, and 7 facilities located across the East Bay. Goals and Objectives that are aligned with the District's Strategic Plan provide focus areas for team members. Key Performance Indicators (KPI's) monitor progress and provide valuable data that guides our strategic decision process geared toward achieving optimal performance.

The Transportation Department covers almost 364 square miles. Coaches are dispatched from four regional Divisions which include: Emeryville Division (D2), 1177 47th Street; Richmond Division (D3), 2016 MacDonald Avenue; East Oakland Division (D4) 1100 Seminary Avenue; and the Hayward Division (D6), 1758 Sabre Street. Each Division has its own in-house maintenance facility. OCC (Operations Control Center) is a 24/7 operation which supports the Bus Operators, Trainers, Maintenance, Dispatchers, and other departments of AC Transit. There are over 1,500 employees that report to the Transportation including Bus Operators, Dispatchers, Timekeepers, Clerks, Transportation Office Managers, Assistant Transportation Superintendents, and Transportation Superintendents. The department monitors performance of the District's service using Key Performance Indicators and focuses on continual safe improvements of the service provided to our customers.

The Maintenance Department is responsible for the effective maintenance, repair, servicing, cleaning, and timely availability of the District's fleet and facility. The Director of Maintenance develops functionally integrated business plans to direct and coordinate the maintenance activities of the District's four Operating Divisions, Central Maintenance Facility, and the Facilities Maintenance departments. This is accomplished through a team of approximately 400 employees.

Category	FY22-23 Positions	FY22-23 Budget	FY23-24 Positions	FY23-24 Adopted Budget
Labor				
Salaried	168	16,743,606	168	16,699,593
Operators	1,380	89,071,991	1,380	86,967,124
New Operator Training	-	2,626,758	-	1,349,580
Maintenance	418	29,839,835	418	28,102,244
Clerical	42	4,882,106	42	4,445,135
Fringe Benefits	-	162,126,404	-	160,681,103
Labor Total	2,008	305,290,700	2,008	298,244,778
Non-Labor				
Outside Professional Services	-	4,941,327	-	5,495,463
Fuel & Lubricants	-	17,927,692	-	18,381,111
Materials & Supplies	-	17,224,124	-	19,358,380
Utilities and Taxes	-	4,055,185	-	4,148,590
Miscellaneous	-	221,028	-	266,915
Leases & Rentals	-	4,370,200	-	4,730,817
Expense Reclass	-	(2,000,000)	-	(2,000,000)
Non-Labor Total	-	46,739,556	-	50,381,276
Grand Total	2,008	352,030,255	2,008	348,626,054

See Appendix for more detail.

Planning & Engineering

The Planning & Engineering Department is comprised of and responsible for the supervision, administration, operational guidance, and resource support of 3 functional groups and the Bus Rapid Transit Program. The Bus Rapid Transit and Sustainability group is responsible for the administration, management and implementation of the design, construction, service launch and project completion of the District's TEMPO service. The Service Development & Planning group is responsible for all activities associated with Service Planning, Schedule Development, Long-Range Planning, Accessible Services, and the management of the ADA Paratransit Consortia Program. The Capital Projects group is responsible for prioritization, coordination, initiation, execution, management and administration of all non-fleet and non-IT related capital projects including Zero Emission Bus infrastructure, projects that enhance or rehabilitate real property, as well as Environmental Engineering / Compliance. The Business Sciences group is responsible for analysis and statistical reporting on enterprise bus operations as well as developing the analysis and operational controls for the scope, schedule and cost elements of all District projects and initiatives engaged in Enterprise Asset Management, Capital Improvement Program, and Safety Management Systems.

Category	FY22-23 Positions	FY22-23 Budget	FY23-24 Positions	FY23-24 Adopted Budget
Labor				
Salaried	49	5,225,402	49	5,511,945
Maintenance	-	-	-	-
Clerical	6	634,305	6	540,090
Fringe Benefits	-	6,314,870	-	6,812,770
Temp Help	-	-	-	-
Labor Total	55	12,174,578	55	12,864,806
Non-Labor				
Outside Professional Services	-	5,451,408	-	4,900,957
Materials & Supplies	-	125,745	-	62,370
Utilities and Taxes	-	110,700	-	108,250
Purchased Transportation	-	32,554,386	-	37,540,662
Miscellaneous	-	146,797	-	224,149
Non-Labor Total	-	38,389,036	-	42,836,388
Grand Total	55	50,563,614	55	55,701,194

See Appendix for more detail.

Innovation & Technology

The Department of Innovation and Technology (IT) is a one-stop-shop for providing Information Technology services to the District, including, but not limited to, design, implementation, and maintenance of all mission-critical technology and data systems. The IT Department builds and maintains AC Transit's data centers and voice and data networks; maintains public and private Cloud infrastructure, manages all wired, cellular, and wireless telecommunications services; deploys and supports enterprise and desktop computer hardware and software; maintains Big Data and data analytics platforms; designs mobile apps and websites, develops custom integration framework and application software; and maintains and monitors the cybersecurity of the District. Major teams within the department include Desktop Services, Software Engineering, Network Engineering, Cybersecurity, Telecommunications, and Project Management.

Category	FY22-23 Positions	FY22-23 Budget	FY23-24 Positions	FY23-24 Adopted Budget
Labor				
Salaried	43	5,281,180	43	4,972,228
Clerical	-	-	-	-
Fringe Benefits	-	5,463,197	-	5,610,689
Temp Help	-	-	-	-
Labor Total	43	10,744,377	43	10,582,917
Non-Labor				
Outside Professional Services	-	8,854,919	-	9,894,700
Materials & Supplies	-	581,081	-	421,400
Utilities and Taxes	-	1,530,000	-	1,512,000
Miscellaneous	-	88,900	-	44,136
Non-Labor Total	-	11,054,900	-	11,872,236
Grand Total	43	21,799,277	43	22,455,153

See Appendix for more detail.

Human Resources

The Human Resources Department is responsible for developing a high performing and engaged AC Transit workforce to support the District's mission. To achieve this vision, the department attracts and hires highly qualified talent, provides development programs and opportunities to sustain and enhance staff knowledge, skills and abilities, provides effective performance management systems to support successful employee performance outcomes, leverages classification and compensation practices to ensure competitive total compensation, administers the agreements between the District and its represented employee base and manages the grievance process, and provides healthcare benefits, wellness, leave and return to work programs to promote health, welfare and safety for all staff. The HR Department is comprised of the following groups: Labor and Employee Relations, Staffing, Classification and Compensation, Learning and Development, Benefits and Wellness, Worker's Compensation, Leave Management, and HR Information Systems.

Category	FY22-23 Positions	FY22-23 Budget	FY23-24 Positions	FY23-24 Adopted Budget
Labor				
Salaried	34	3,722,498	34	3,581,815
Clerical	4	387,695	4	405,322
Fringe Benefits	-	3,885,016	-	5,261,896
Labor Total	38	7,995,209	38	9,249,033
Non-Labor				
Outside Professional Services	-	4,058,286	-	2,814,200
Materials & Supplies	-	64,264	-	50,670
Miscellaneous	-	222,540	-	206,480
Non-Labor Total	-	4,345,090	-	3,071,350
Grand Total	38	12,340,299	38	12,320,383

See Appendix for more detail.

External Affairs, Marketing and Communications

The External Affairs, Marketing & Communications department informs and communicates with key stakeholders. The goals of the department are to: communicate key information to riders and non-riders; promote AC Transit and its services, advocate on behalf of District to federal, state, and local entities; develop and maintain relationships with elected officials, community-based organization, businesses, environmental justice organizations, faith-based organization, educational organizations, and others; provide excellent customer services; and develop and produce materials. The department is responsible for: Legislative Affairs, Community Relations, Government Relations, Marketing, Communications, Customer Service, Print Shop, and Graphic Services.

Category	FY22-23 Positions	FY22-23 Budget	FY23-24 Positions	FY23-24 Adopted Budget
Labor				
Salaried	31	3,027,930	31	3,150,978
Maintenance	4	270,379	4	232,310
Clerical	5	416,816	5	344,380
Fringe Benefits	-	3,931,652	-	3,924,479
Labor Total	40	7,646,777	40	7,652,147
Non-Labor				
Outside Professional Services	-	2,160,278	-	1,545,400
Materials & Supplies	-	417,525	-	337,000
Miscellaneous	-	1,059,754	-	1,190,370
Leases & Rentals	-	160,189	-	220,000
Non-Labor Total	-	3,797,746	-	3,292,770
Grand Total	40	11,444,523	40	10,944,917

See Appendix for more detail.

Finance

The Finance Department is responsible for oversight of the financial operations of the agency including all aspects of financial accounting and reporting, operating and capital budget development and administration, grant applications and management, preparation of long-term and short-term financial plans, cash management and debt financing structure, financial compliance reporting, payroll administration, procurement and materials management, and real estate management.

Category	FY22-23 Positions	FY22-23 Budget	FY23-24 Positions	FY23-24 Adopted Budget
Labor				
Salaried	57	6,212,191	57	6,064,967
Maintenance	34	2,318,975	34	2,249,734
Clerical	6	692,444	6	460,315
Fringe Benefits	-	9,366,301	-	9,251,530
Temp Help	-	-	-	-
Labor Total	97	18,589,910	97	18,026,546
Non-Labor				
Outside Professional Services	-	3,919,105	-	4,062,626
Fuel & Lubricants	-	-	-	-
Materials & Supplies	-	1,004,700	-	627,950
Utilities and Taxes	-	2,600	-	1,100
Casualty and Liabilities	-	82,000	-	-
Miscellaneous	-	224,608	-	171,808
Non-Labor Total	-	5,233,013	-	4,863,484
Grand Total	97	23,822,923	97	22,890,030

See Appendix for more detail.

District Overhead

District Overhead is a grouping of administrative expenses not associated with any single program or department and which are incurred in the day-to-day operation of the District, i.e., Retiree Health and Welfare, Election of Directors, Grant Labor Reclass to Capital, Use Tax, Life Insurance Plans, and interest, among other various and miscellaneous accounts.

Category	FY22-23 Positions	FY22-23 Budget	FY23-24 Positions	FY23-24 Adopted Budget
Labor				
Clerical	-	7,000	-	-
Fringe Benefits	-	9,849,951	-	8,868,670
Temp Help	-	500,000	-	500,000
Labor Total	-	10,356,951	-	9,368,670
Non-Labor				
Outside Professional Services	-	167,000	-	167,000
Materials & Supplies	-	569,159	-	435,000
Utilities and Taxes	-	2,723,100	-	3,153,000
Casualty and Liabilities	-	(360,000)	-	(360,000)
Miscellaneous	-	3,496,945	-	2,391,700
Interest Expense	-	341,830	-	340,000
Expense Reclass	-	(396,919)	-	(391,059)
Non-Labor Total	-	6,541,114	-	5,735,641
Grand Total	-	16,898,065	-	15,104,311

See Appendix for more detail.

Retirement

The AC Transit Employees' Retirement System provides retirement, disability, and death benefits to former employees of AC Transit and their beneficiaries. The Retirement Plan is administered by the Retirement Board, an independent public entity responsible for the general management of the Plan. The daily operations are administered by the Retirement System Manager.

Category	FY22-23 Positions	FY22-23 Budget	FY23-24 Positions	FY23-24 Adopted Budget
Labor				
Salaried	4	458,521	4	454,491
Fringe Benefits	-	590,209	-	611,143
Labor Total	4	1,048,731	4	1,065,634
Non-Labor				
Expense Reclass	-	(946,353)	-	(922,900)
Non-Labor Total	-	(946,353)	-	(922,900)
Grand Total	4	102,378	4	142,734

See Appendix for more detail.

Debt Obligations

ALAMEDA-CONTRA COSTA TRANSIT DISTRICT Unaudited Debt Obligation June 30, 2023

Summary of Long Term Debt for the year ending June 30, 2023 (in thousands) Unaudited

	Original Issues Amount	Balance June 30, 2022	Additions	Retirements	Balance June 30, 2023	Amount Due Within One Year
Direct Placements	\$ 11,655	\$ 11,655	\$ -	\$ 435	\$11,220	\$ 800
2019 Refunding COP						
2.195%-3.326%						
August 1, 2034						
Rated A+						

Certificates of Participation: On December 11, 2019, the Corporation issued Refunding Certificates of Participation Series 2019 (2019 COPS). The proceeds (less \$408,000 of issuance costs and underwriter fees) from the issuance of the \$11.66 million were used to refund and retire the 2009A COPS. In connection with this transaction, the Corporation incurred a deferred loss on refunding that is reported as a deferred outflow of resources in the amount of \$583,000 which is recognized as a component of interest expense over the remaining life of the debt. Interest on the 2019 COPS is payable semi-annually on February 1 and August 1 of each year through the year 2034. There is no right under any circumstances to accelerate the payments or otherwise declare any payments not then in default to be immediately due and payable.

Debt Limit: Board policy on debt management (as defined by Board Policy 316) states that "total annual debt service expenses shall not exceed ten percent of operating revenue (including subsidies) provided that in no event shall such indebtedness exceed twenty percent of assessed value of all real and personal property within the District." As of June 30, 2023, the District's legal annual debt service limit is approximately \$55 million (\$546 million operating revenue x 10%). The District's debt limit is approximately \$200 million (\$1 billion assessed value of all real and personal property x 20%).

(Continued)

ALAMEDA-CONTRA COSTA TRANSIT DISTRICT
Unaudited Debt Obligation
June 30, 2023

\$11,655,000

Alameda-Contra Costa Transit District - Rated A+
2019 Refunding Certificates of Participation (Federally Taxable)

Due (August 1)	Principal Amount	Interest Rate	Price†	CUSIP‡ (010851)
2022	\$435,000	2.20%	100.00%	CQ4
2023	800,000	2.321	100.00	CR2
2024	820,000	2.421	100.00	CS0
2025	840,000	2.659	100.00	CT8
2026	865,000	2.709	100.00	CU5
2027	885,000	2.826	100.00	CV3
2028	915,000	2.926	100.00	CW1
2029	940,000	3.026	100.00	CX9
2030	970,000	3.126	100.00	CY7
2031	995,000	3.176	100.00	CZ4
2032	1,030,000	3.226	100.00	DA8
2033	1,065,000	3.276	100.00	DB6
2034	1,095,000	3.326	100.00	DC4

\$11,655,000

† Prices provided by the Underwriter. The District takes no responsibility therefor.

‡ CUSIP® is a registered trademark of the American Bankers Association. CUSIP Global Services (CGS) is managed on behalf of the American Bankers Association by S&P Capital IQ. Copyright© 2019 CUSIP Global Services. All rights reserved. CUSIP® data herein is provided by CUSIP Global Services. This data is not intended to create a database and does not serve in any way as a substitute for the CGS database. CUSIP® numbers are provided for convenience of reference only. None of the District, the Underwriter, or their agents or counsel assumes responsibility for the accuracy of such numbers.

(Continued)

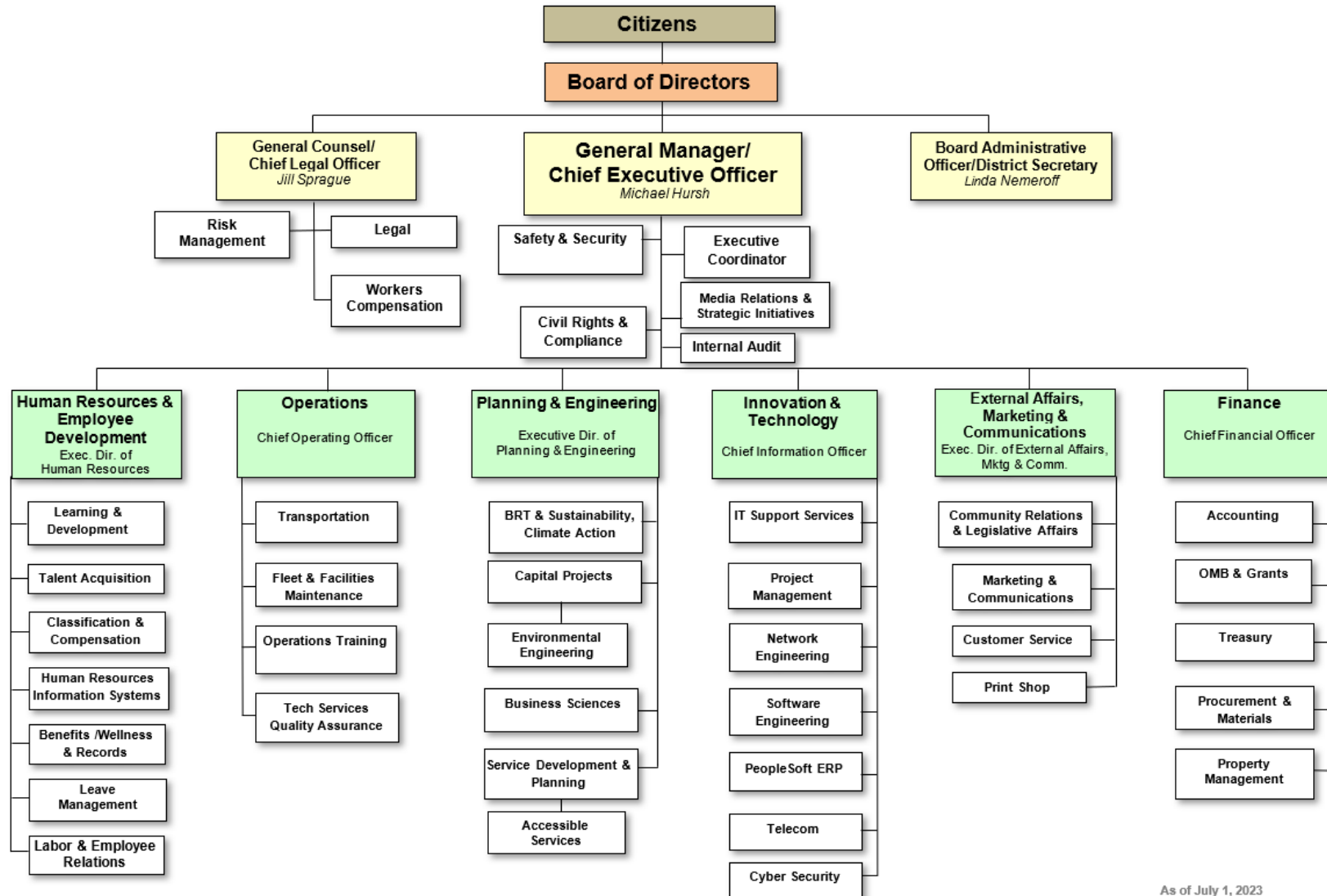
ALAMEDA-CONTRA COSTA TRANSIT DISTRICT
Unaudited Debt Obligation
June 30, 2023

Interest Payment Date	Principal Component	Interest Component	Total Lease Payments	Monthly
2/1/2020	-	\$47,281	\$47,281	
8/1/2020	-	170,212	170,212	28,369
2/1/2021	-	170,212	170,212	28,369
8/1/2021	-	170,212	170,212	28,369
2/1/2022	-	170,212	170,212	28,369
8/1/2022	\$435,000	170,212	605,212	28,369
2/1/2023	-	165,438	165,438	27,573
8/1/2023	800,000	165,438	965,438	27,573
2/1/2024	-	156,154	156,154	26,026
8/1/2024	820,000	156,154	976,154	26,026
2/1/2025	-	146,228	146,228	24,371
8/1/2025	840,000	146,228	986,228	24,371
2/1/2026	-	135,060	135,060	22,510
8/1/2026	865,000	135,060	1,000,060	22,510
2/1/2027	-	123,344	123,344	20,557
8/1/2027	885,000	123,344	1,008,344	20,557
2/1/2028	-	110,839	110,839	18,473
8/1/2028	915,000	110,839	1,025,839	18,473
2/1/2029	-	97,452	97,452	16,242
8/1/2029	940,000	97,452	1,037,452	16,242
2/1/2030	-	83,230	83,230	13,872
8/1/2030	970,000	83,230	1,053,230	13,872
2/1/2031	-	68,069	68,069	11,345
8/1/2031	995,000	68,069	1,063,069	11,345
2/1/2032	-	52,268	52,268	8,711
8/1/2032	1,030,000	52,268	1,082,268	8,711
2/1/2033	-	35,655	35,655	5,942
8/1/2033	1,065,000	35,655	1,100,655	5,942
2/1/2034	-	18,210	18,210	3,035
8/1/2034	1,095,000	18,210	1,113,210	3,035
Total	\$11,655,000	\$3,282,238	\$14,937,238	

Appendix

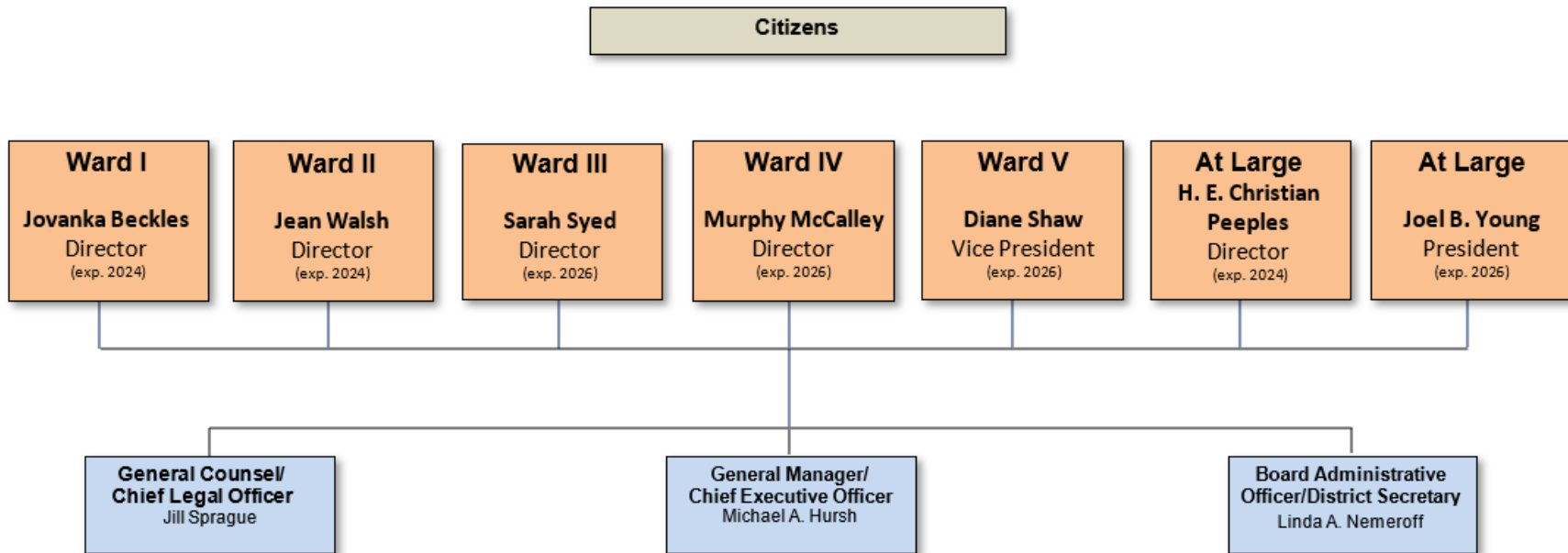
Organization Charts

District Organization Chart



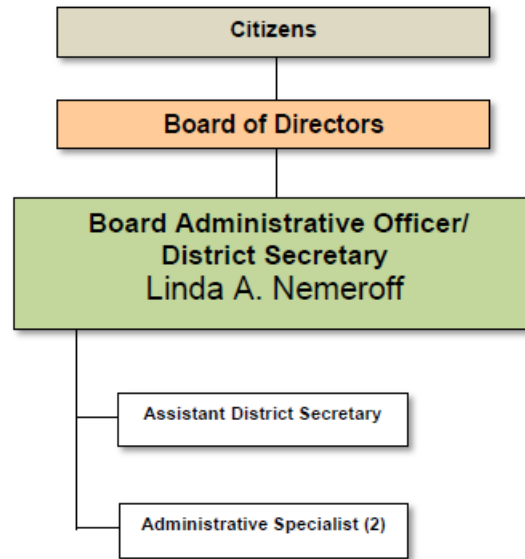
As of July 1, 2023

AC Transit District Board of Directors



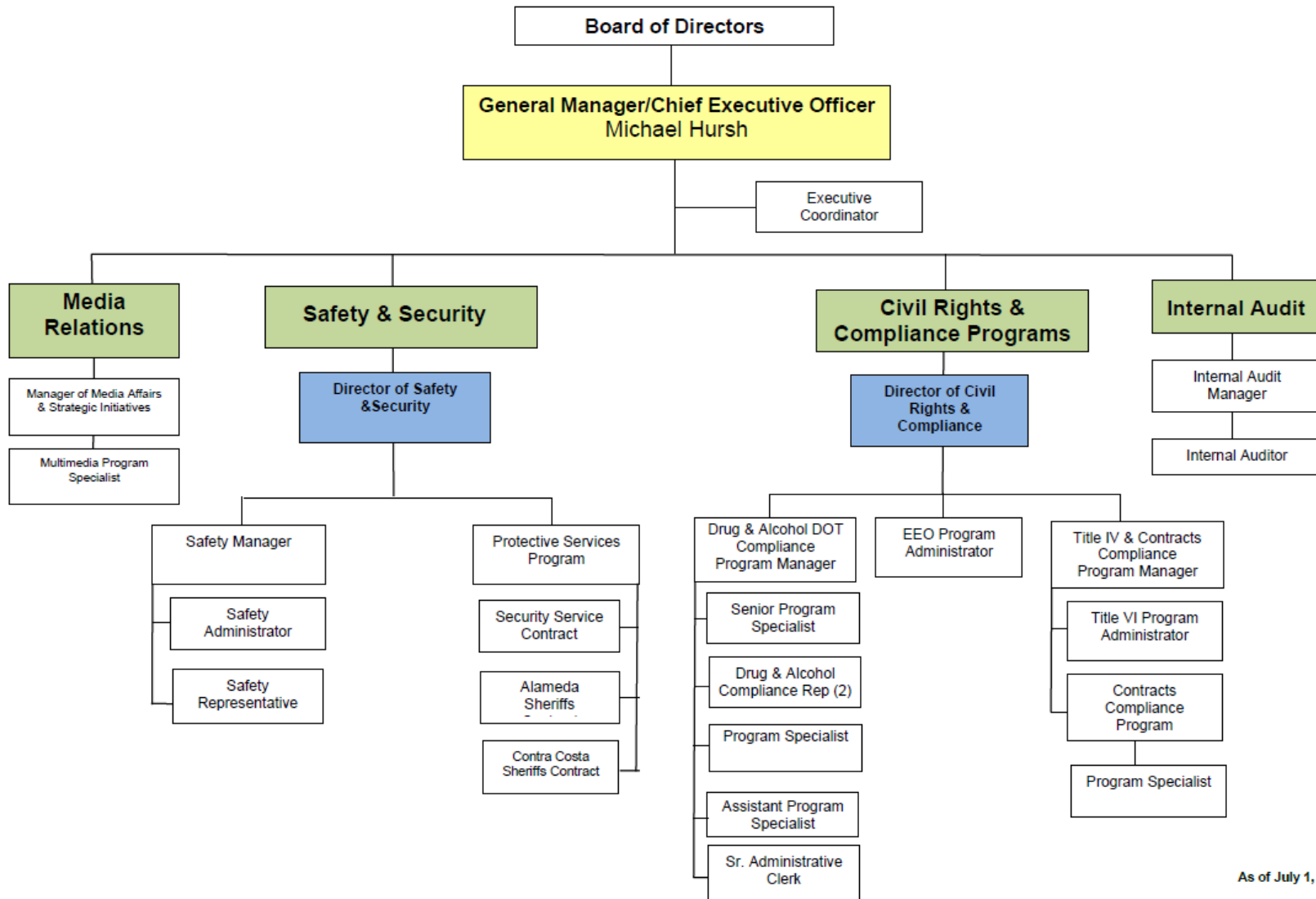
As of December 1, 2022

Office of the District Secretary



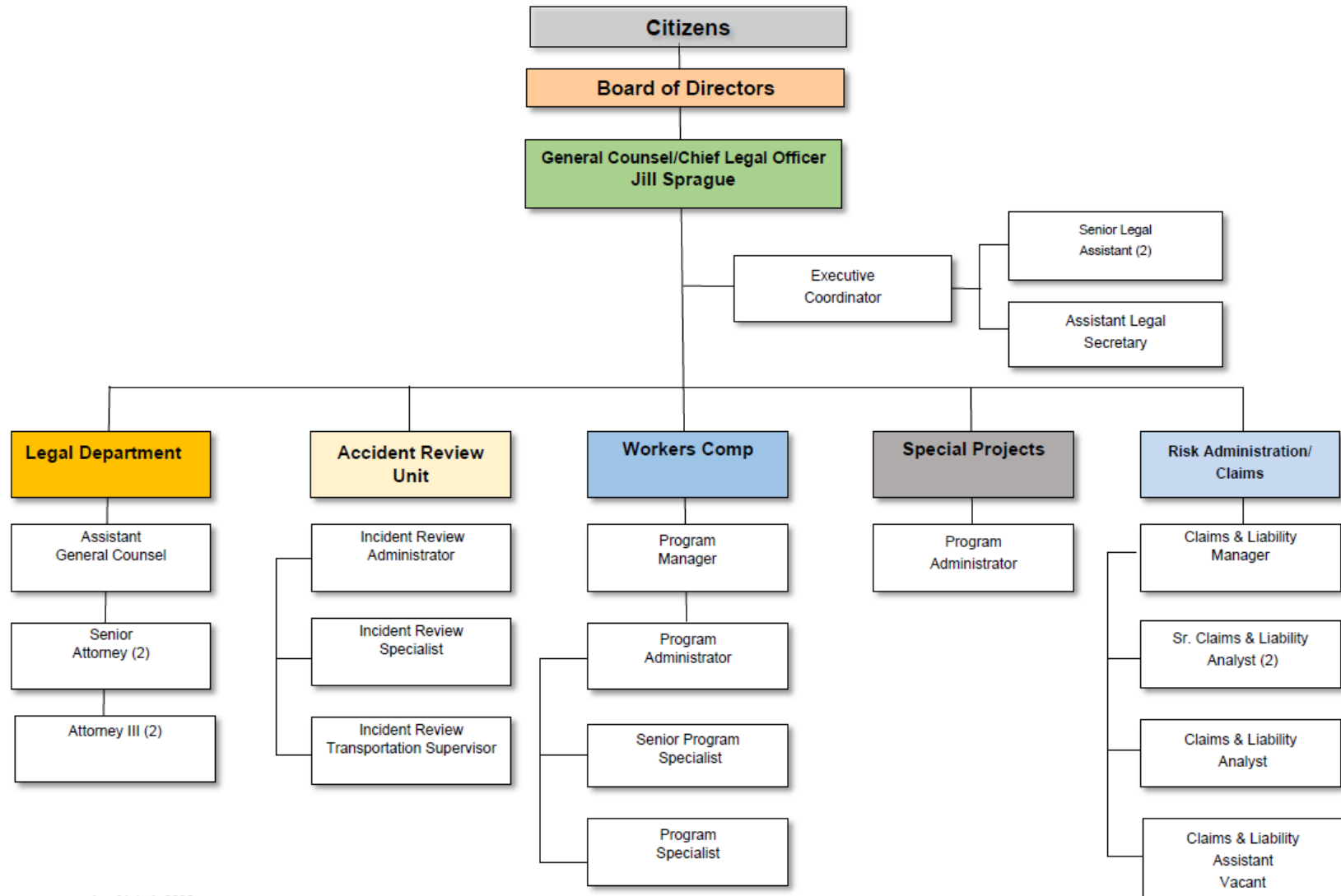
As of July 1, 2022

Office of General Manager



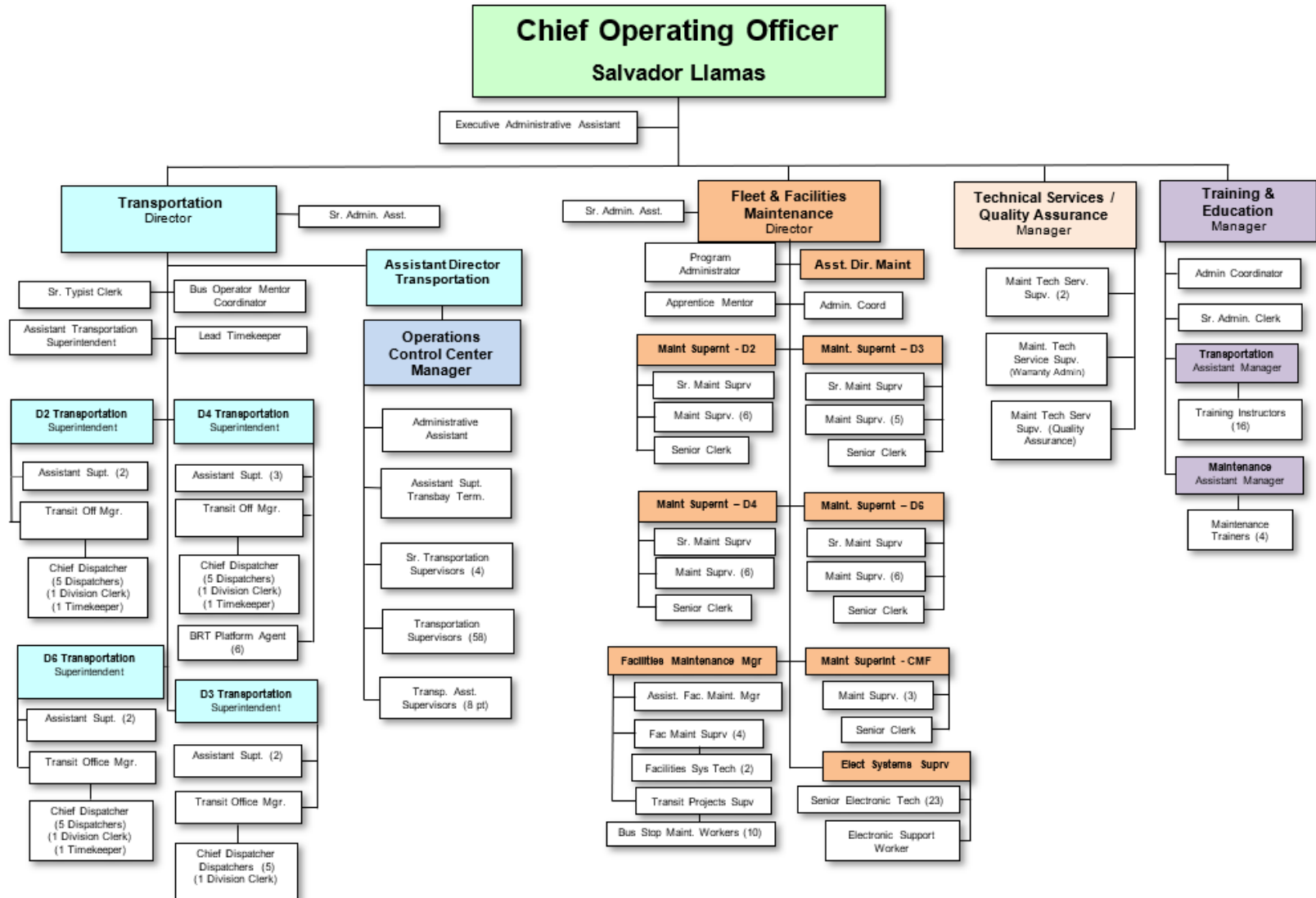
As of July 1, 2023

Office of General Counsel



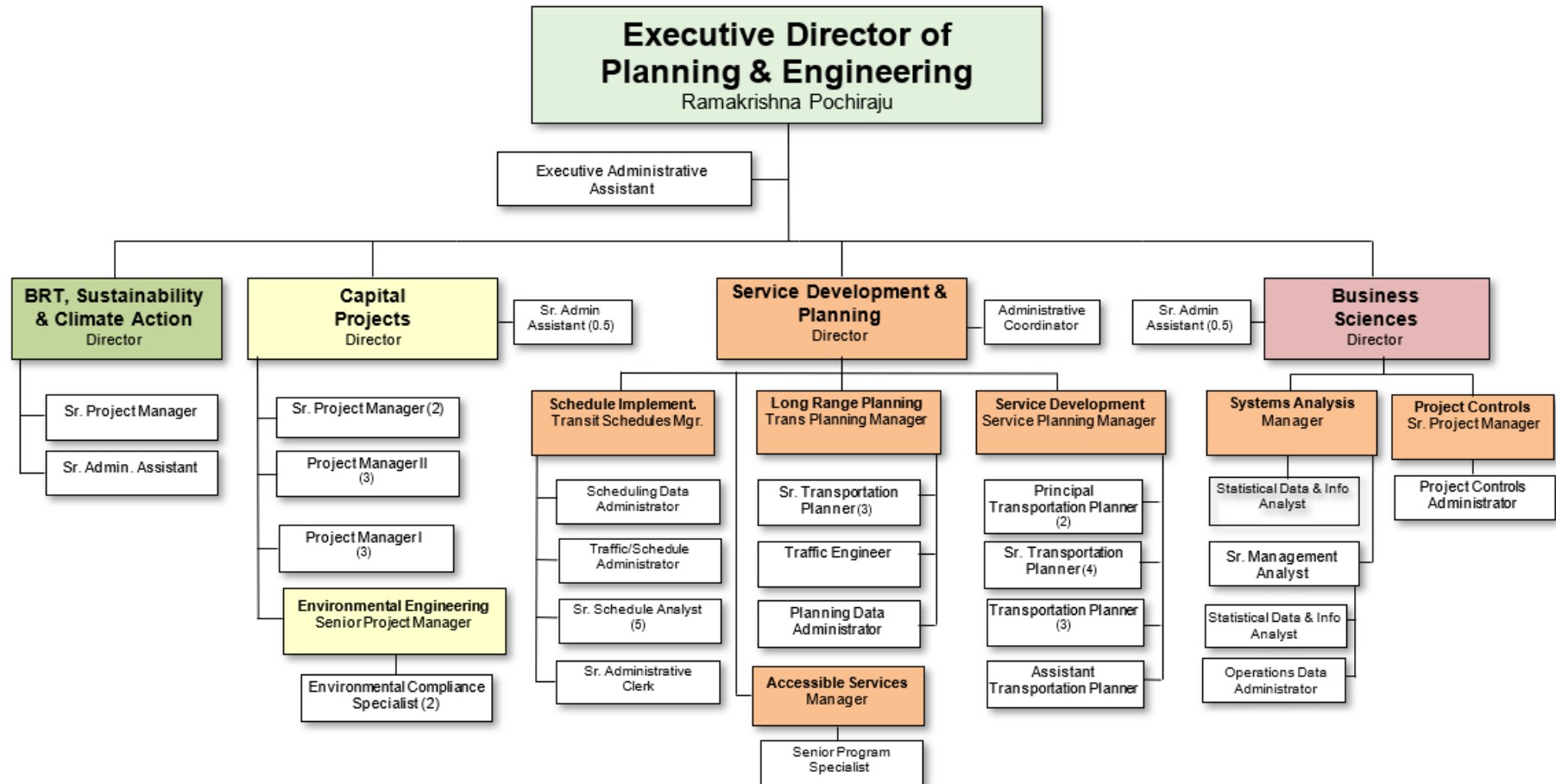
As of July 1, 2023

Operations



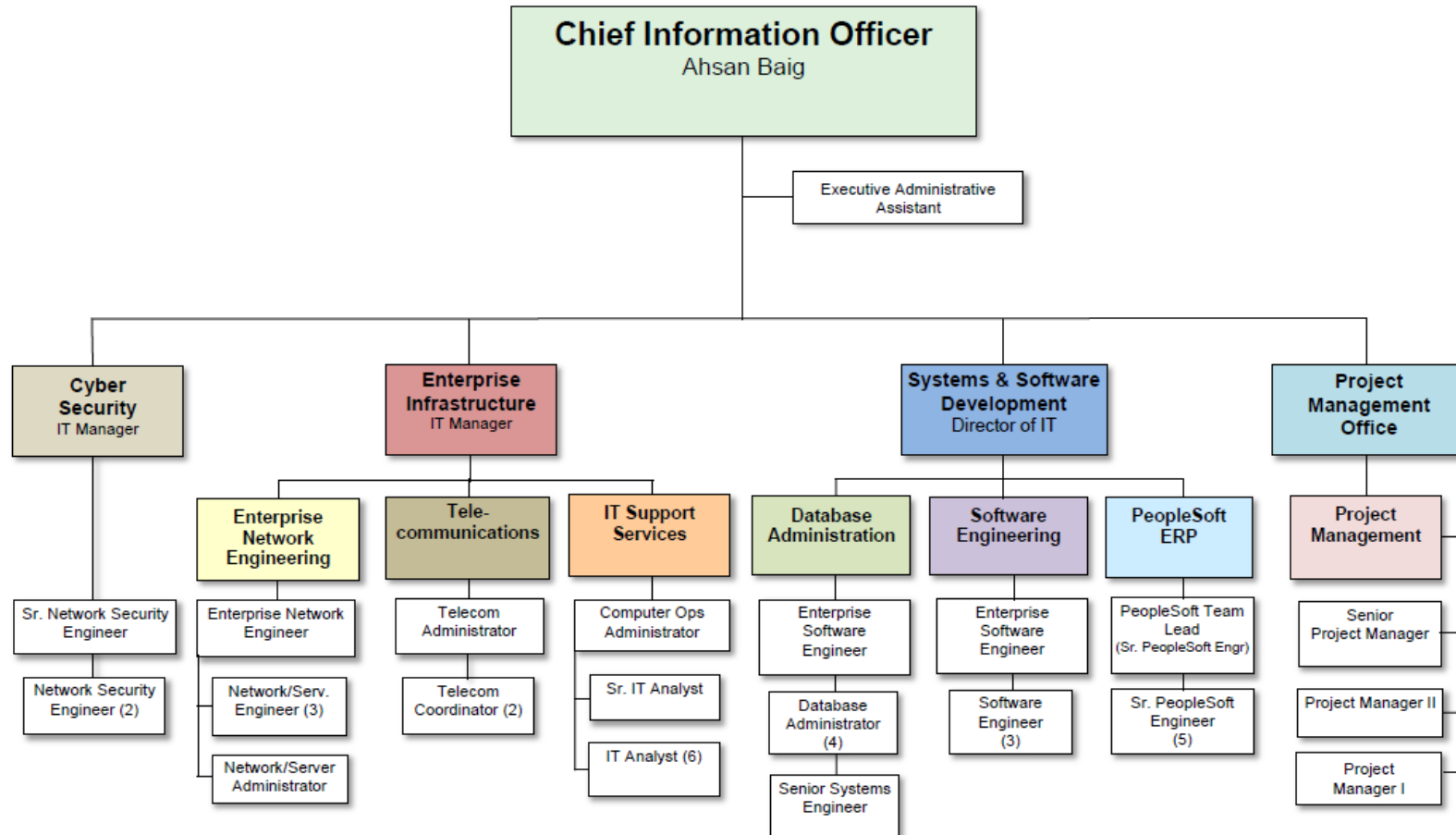
As of July 1, 2023

Planning and Engineering



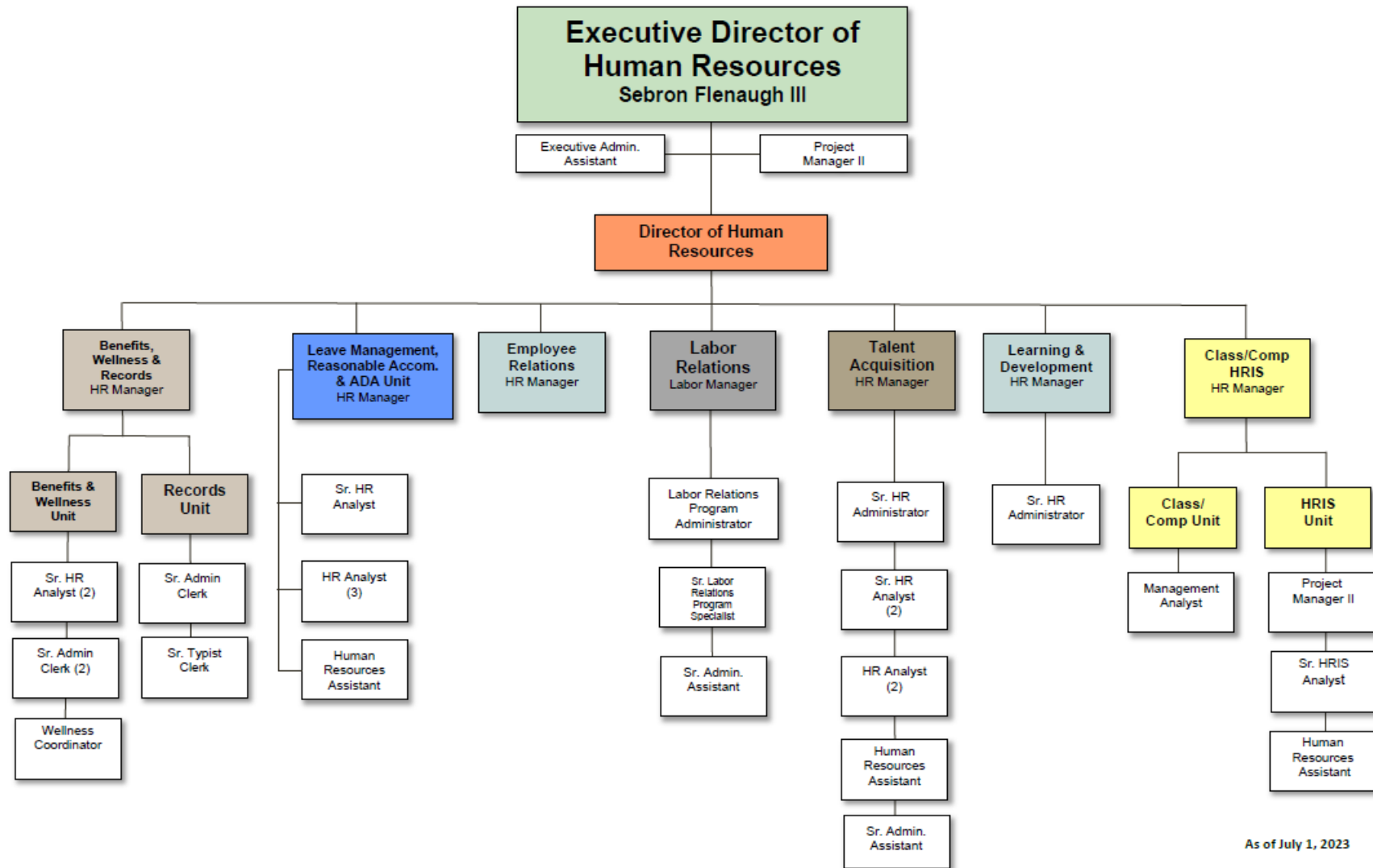
As of May 2, 2023

Innovation and Technology



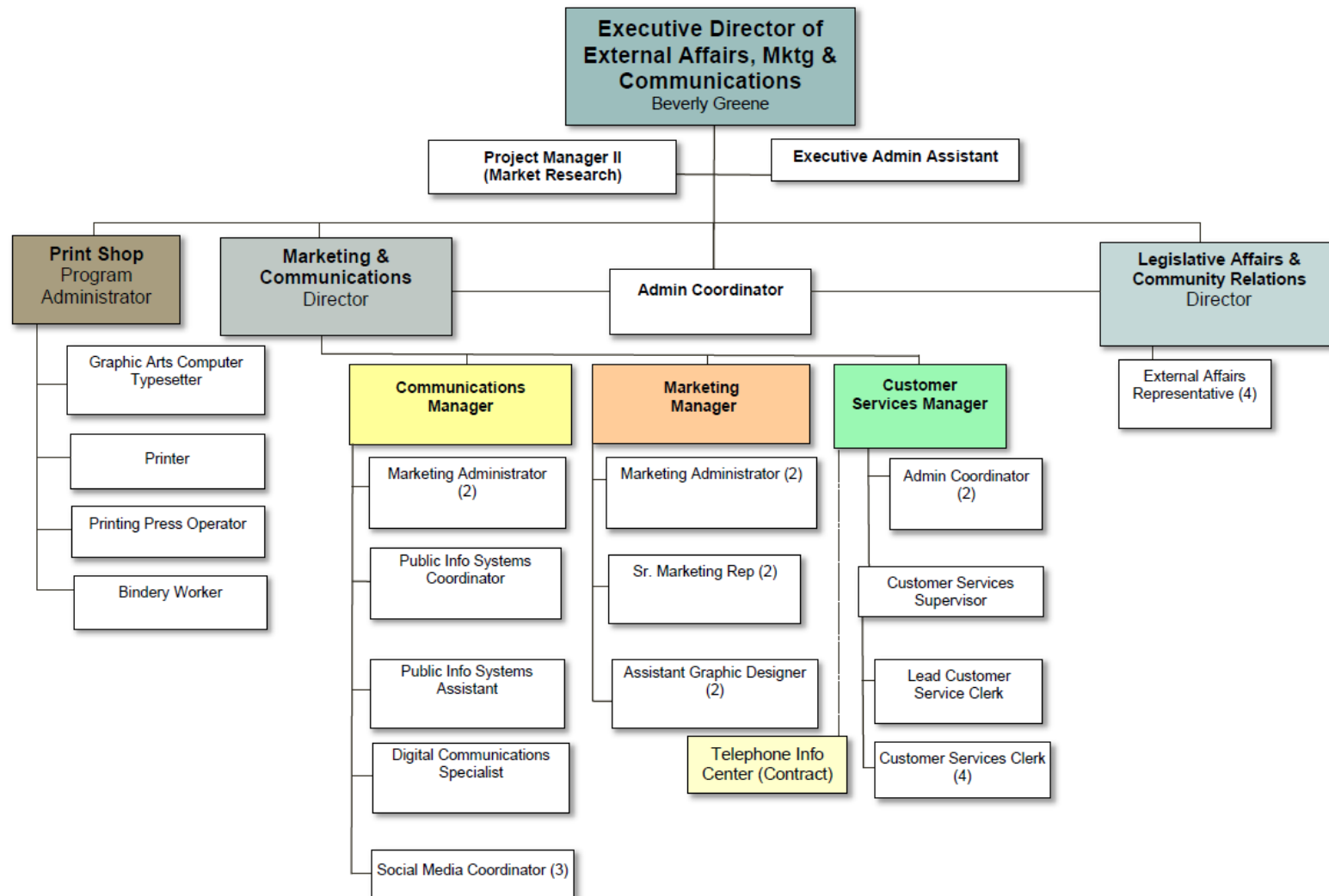
As of May 2, 2023

Human Resources & Employee Development



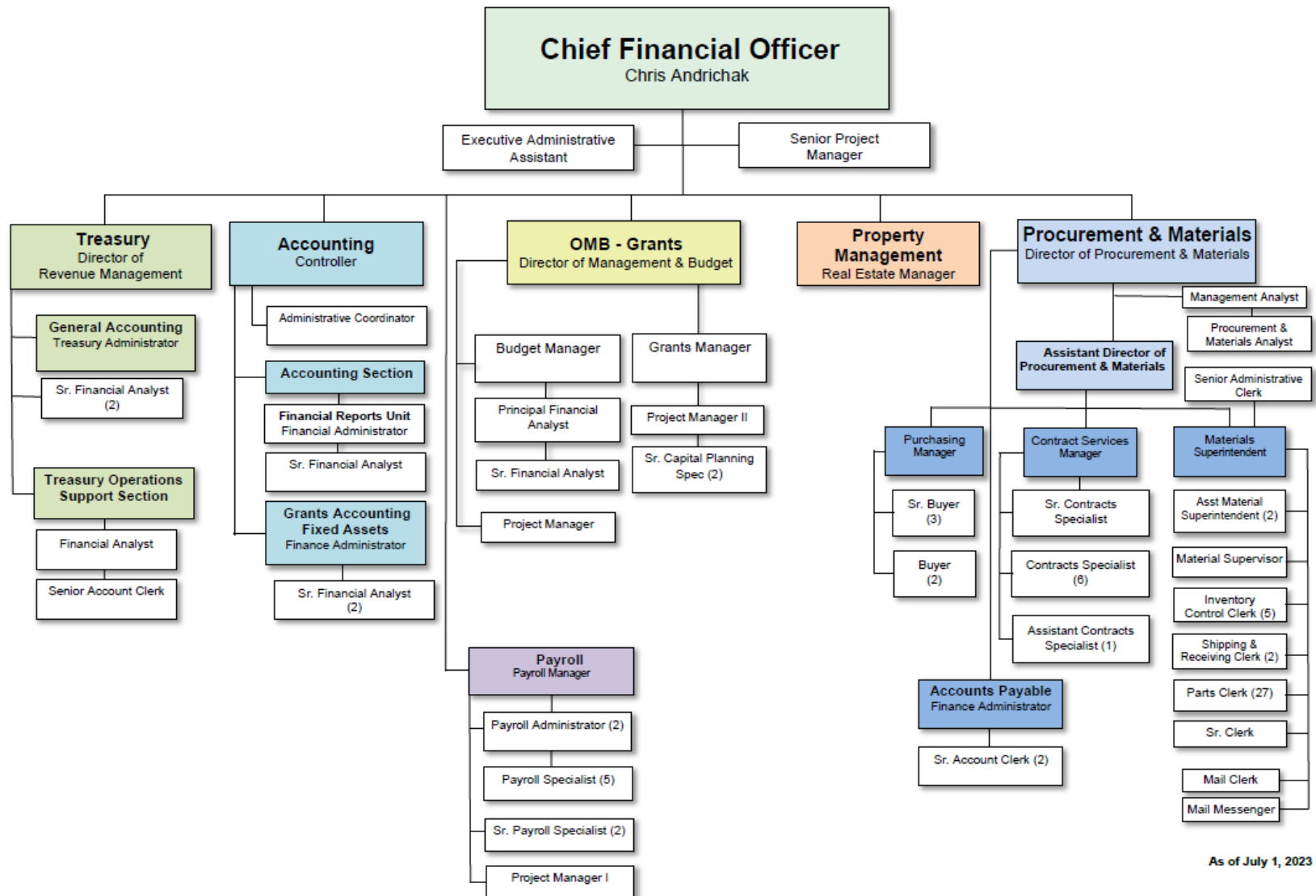
As of July 1, 2023

External Affairs, Marketing, and Communications



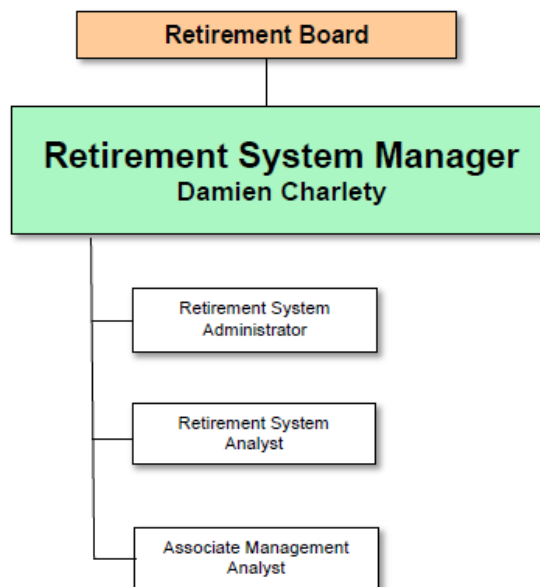
As of July 1, 2023

Finance



As of July 1, 2023

Retirement Organization



As of July 1, 2023

Position Titles by Department

Positions	FY21-22 Positions	FY22-23 Positions	FY23-24 Adopted Positions
District Secretary			
Administrative Specialist	2	2	2
Assistant District Secretary	1	1	1
Board Administrative Officer/District Secretary	1	1	1
District Secretary Total	4	4	4
External Affairs, Marketing & Communications			
Administrative Coordinator	3	3	3
Assistant Graphic Designer	2	2	2
Bindery Worker	1	1	1
Customer Service Clerk	4	4	4
Customer Services Manager	1	1	1
Customer Services Supervisor	1	1	1
Digital Communications Spec	1	1	1
Dir of Legis Aff & Comm Rel	1	1	1
Exec Dir ExtrnAffrs,Mktg,Commn	1	1	1
Executive Administrative Asst.	1	1	1
External Affairs Rep	4	4	4
Graphic Arts/Comput Typesetter	1	1	1
Lead Customer Service Clerk	1	1	1
Marketing Administrator	4	4	4
Mktg/Communications Manager	2	2	2
Mrkt'g & Communicatns Director	1	1	1
Print Shop Supervisor	1	1	1
Printer	1	1	1
Printing Press Operator	1	1	1
Public Info Systems Coord	1	1	1
Public Information SystemsAsst	1	1	1
Social Media Coordinator	3	3	3
Sr. Marketing Representative	2	2	2
Market Research Manager	0	1	1
External Affairs, Marketing & Communications Total	39	40	40
Finance			
Administrative Coordinator	1	1	1
Assistant Contracts Specialist	2	2	2
Asst Dir of Procurement&Matrls	1	1	1

Positions	FY21-22 Positions	FY22-23 Positions	FY23-24 Adopted Positions
Asst Materials Superintendent	2	2	2
Budget Manager	1	1	1
Buyer	2	2	2
Capital Planning & Grants Mgr	1	1	1
Chief Financial Officer	1	1	1
Contracts Services Manager	1	1	1
Contracts Specialist	5	5	5
Controller	1	1	1
Deputy Chief Financial Officer	1	0	0
Director of Mgmt and Budget	1	1	1
Director of Revenue Management	1	1	1
Executive Administrative Asst.	1	1	1
Finance Administrator	2	2	2
Financial Analyst	1	1	1
Inventory Control Clerk	5	5	5
Mail Clerk	1	1	1
Mail Messenger	1	1	1
Management Analyst	1	1	1
Materials Superintendent	1	1	1
Materials Supervisor	0	0	0
Parts Clerk	27	27	27
Payroll Administrator	2	2	2
Payroll Manager	1	1	1
Payroll Specialist	4	4	3
Principal Financial Analyst	1	1	1
Procurement & Matrls Director	1	1	1
Project Manager	1	2	3
Purchasing Manager	1	1	1
Real Estate Manager	1	1	1
Senior Account Clerk	3	3	3
Senior Administrative Asst.	1	1	1
Senior Capital Planning Spec.	2	2	2
Senior Clerk	1	1	1
Senior Contracts Specialist	1	1	1
Senior Financial Analyst	2	2	2
Senior Payroll Specialist	2	2	2
Senior Project Manager	0	1	1
Shipping/Receiving Clerk	2	2	2
Sr Fin Analyst-Budget	1	1	1
Sr Fin Analyst-Fin Reporting	3	3	3
Sr Fin Analyst-FixedAssetGrnts	1	1	1

Positions	FY21-22 Positions	FY22-23 Positions	FY23-24 Adopted Positions
Sr. Buyer	3	3	3
Treasury Administrator	1	1	1
Finance Total	96	97	97
General Manager			
Administrative Assistant	0	1	1
Assistant Graphic Designer	0	1	1
Assistant Program Specialist	1	1	1
Associate Management Analyst	1	1	1
Contracts Compliance Admin	1	1	1
Dir of Civil Rights&Compliance	1	1	1
EEO Program Administrator	1	1	1
Executive Coordinator	1	1	1
Human Resources Administrator	1	1	1
Internal Audit Manager	1	1	1
Internal Auditor	1	1	1
Media Affairs Manager	1	1	1
Program Manager	1	1	1
Program Specialist	1	1	1
Protective Services Manager	1	1	1
Safety Administrator	1	1	1
Safety Manager	1	1	1
Safety Representative	1	1	1
Senior Administrative Clerk	1	1	1
Senior Management Analyst	0	0	0
Senior Program Specialist	1	1	1
Title VI Program Administrator	1	1	1
Transportation Supervisor	2	2	2
General Manager/Chief Executive Officer	1	1	1
Director of Safety, Security, and Training	0	1	1
General Manager Total	22	25	25
Human Resource			
Exec Dir of Human Resources	1	1	1
Human Resources Analyst	5	5	5
Human Resources Assistant	2	2	2
Human Resources Manager	4	4	4
Labor & Employee Relations Mgr	1	1	1
Labor Relations Representative	1	1	1
Labor Relatns Administrator	1	1	1
Management Analyst	1	1	1

Positions	FY21-22 Positions	FY22-23 Positions	FY23-24 Adopted Positions
Project Manager	1	1	1
Senior Administrative Asst.	3	2	2
Senior Administrative Clerk	3	3	3
Senior Human Resources Analyst	4	4	4
Senior Program Specialist	0	1	1
Senior Typist Clerk	1	1	1
Sr HR Info Systems Analyst	2	2	2
Sr Human Resources Admin	3	3	3
Sr. Employee Development Rep	1	1	1
Wellness Coordinator	1	0	0
Director of Human Resources	1	1	1
Human Resource Coordinator	0	1	1
Executive Administrative Assistant	0	1	1
Leave Management HR Manager	0	1	1
Human Resource Total	36	38	38
Innovation and Technology			
Chief Information Officer	1	1	1
Computer Ops Administrator	1	1	1
Database Administrator	5	5	5
Dir of Sys and Software Dev	1	1	1
Enterprise Network Engineer	1	1	1
Enterprise Software Engineer	2	2	2
Executive Administrative Asst.	1	1	1
Information Technology Manager	1	1	1
Network Security Engineer	2	2	2
Network Server Administrator	1	1	1
Network/PC Analyst	6	6	6
Network/Server Engineer	3	3	3
Project Coordinator	1	1	1
Project Manager	1	1	1
Senior PeopleSoft Engineer	5	5	5
Senior Project Manager	1	1	1
Software Engineer	3	3	3
Sr. Network/PC Analyst	1	1	1
Telecomm Administrator	1	1	1
Telecommunications Coord.	2	2	2
Sr Network Security Engineer	1	1	1
Innovation and Technology	1	1	1
028 - Senior PeopleSoft Engineer	0	1	1
Innovation and Technology Total	42	43	43

Positions	FY21-22 Positions	FY22-23 Positions	FY23-24 Adopted Positions
Legal			
Assistant General Counsel	1	1	1
Assistant Legal Secretary	1	1	1
Attorney II	1	1	1
Attorney III	1	2	2
Claims and Liability Analyst	1	1	1
Claims and Liability Assistant	1	1	1
Claims and Liability Manager	1	1	1
Executive Coordinator	1	1	1
Human Resources Analyst	1	1	1
Human Resources Assistant	1	1	1
Human Resources Manager	1	1	1
Incident Review Administrator	1	1	1
Incident Review Specialist	1	1	1
Program Administrator	1	1	1
Senior Attorney	2	2	2
Senior Legal Assistant	2	2	2
Sr Claims & Liability Analyst	2	2	2
Sr Human Resources Admin	1	1	1
Assistant Program Specialist Incident Review	0	1	1
General Counsel/Chief Legal Officer	1	1	1
Legal Total	22	24	24
Operations			
Administrative Assistant	1	1	1
Administrative Coordinator	2	2	2
Apprentice Mechanic	21	21	21
Apprentice Mentor	1	1	1
Assistant Dir of Maintenance	1	1	1
Assistant Director of Transp	1	1	1
Asst Transp Superintendent	10	10	10
Body/Frame Mechanic	3	3	3
BRT Platform Agent	6	6	6
Bus Operator	1,279	1,380	1,380
Bus Stop Maintenance Worker	10	10	10
Chief Dispatcher	4	4	4
Chief Operating Officer	1	1	1
Director of Maintenance	1	1	1
Director of Transportation	1	1	1
Dispatcher	21	21	21
Div Senior Clerk/Maintenance	5	5	5

Positions	FY21-22 Positions	FY22-23 Positions	FY23-24 Adopted Positions
Division Clerk	4	4	4
Electrician	5	5	5
Electronic Support Worker	1	1	1
Electronic Systems Supervisor	1	1	1
Executive Administrative Asst.	1	1	1
Facilities Maintenance Manager	1	1	1
Facilities Maintenance Suprvsr	4	4	4
Facilities Maintenance Trainer	1	1	1
Facilities Systems Technician	2	2	2
Frame/Body Mechanic	1	1	1
HVAC Technician	2	2	2
Janitor	26	26	26
Journey Facil Mtce Mechanic	12	12	12
Journey Level Mechanic	147	146	146
Lead Timekeeper	1	1	1
Lift Mechanic	2	2	2
Machinist	4	4	4
Maintenance Superintendent	5	5	5
Maintenance Supervisor	26	26	26
Maintenance Technical Supervsr	4	4	4
Maintenance Trainer	5	5	5
Mechanic A / Unit Room	8	8	8
Painter A	3	3	3
Senior Administrative Asst.	2	2	2
Senior Administrative Clerk	1	1	1
Senior Body Mechanic	28	28	28
Senior Electronic Technician	23	23	23
Senior Maintenance Supervisor	4	4	4
Senior Typist Clerk	1	1	1
Service Employee	95	95	95
Small & Med Duty Veh Mechanic	4	4	4
Sr. Transportation Supervisor	4	4	4
Technical Services Manager	1	1	1
Timekeeper	3	3	3
Training & Education Asst Mgr	2	2	2
Training And Education Mgr	1	1	1
Training Instructor	16	16	16
Transit Office Manager	4	4	4
Transit Projects Supervisor	1	1	1
Transportation Superintendent	4	4	4
Transportation Supervisor	58	58	58

Positions	FY21-22 Positions	FY22-23 Positions	FY23-24 Adopted Positions
Transportation Supervisor Asst	8	8	8
Upholsterer A	6	6	6
Waste Clean Up Worker	1	1	1
Welder/Sheetmetal Mechanic A	1	1	1
Welder/Sheetmetal Mechanic AA	1	1	1
Yard Scrubber Equipt Operator	1	1	1
Assistant Facilities Maintenance Manager	1	1	1
Bus Operator Mentor	1	1	1
ZEB Program Adminstrator	1	1	1
083 - Operations Control Ctr Manager	0	1	1
Operations Total	1,907	2,008	2,008
Planning and Engineering			
Accessible Services Manager	1	1	1
Administrative Coordinator	1	1	1
Asst Transportation Planner	1	1	1
Dir of Prj Ctrl & Sys Analysis	1	1	1
Director of Bus Rapid Transit	1	1	1
Director of Capital Projects	1	1	1
Director of Srvc Devl&Planning	1	1	1
Environmental Compliance Spec	2	2	2
Exec Director of Planning&Engr	1	1	1
Executive Administrative Asst.	1	1	1
Manager of Systems Analysis	1	1	1
Ops Data Syst Administrator	2	2	2
Planning Data Administrator	2	2	2
Project Controls Administrator	1	1	1
Project Coordinator	2	2	2
Project Manager	3	3	3
Scheduling Data Administrator	1	1	1
Senior Administrative Asst.	2	2	2
Senior Administrative Clerk	1	1	1
Senior Management Analyst	1	1	1
Senior Program Specialist	1	1	1
Senior Project Manager	4	6	6
Senior Schedule Analyst	5	5	5
Senior Transportation Planner	5	5	5
Service Planning Manager	1	1	1
Statistical Data& Info Analyst	1	1	1
Traffic & Schedules Admin.	1	1	1
Traffic Engineer	1	1	1

Positions	FY21-22 Positions	FY22-23 Positions	FY23-24 Adopted Positions
Transit Schedules Manager	1	1	1
Transportation Planner	3	3	3
Transportation Planning Mgr	1	1	1
350 - Principal Transportation Planner	0	2	2
Planning and Engineering Total	51	55	55
Retirement			
Retirement Sys Administrator	1	1	1
Retirement System Analyst	1	1	1
Retirement System Assistant	1	1	1
Retirement System Manager	1	1	1
Retirement Total	4	4	4
Grand Total	2,223	2,338	2,338

Department Budget Detail

Board of Directors

Category	FY21-22 Actuals	FY22-23 Budget	FY23-24 Adopted Budget
Labor			
Fringe Benefits	166,445	105,331	167,765
Labor Total	166,445	105,331	167,765
Non-Labor			
Outside Professional Services			
(50308) Professional and Technical Services	0	11,500	10,000
(50317) Outside Attorney		28,500	127,000
(50360) Printing Services	-	1,500	-
Outside Professional Services Total	0	41,500	137,000
Materials & Supplies			
(50460) Stationery Supplies	(2,211)	1,200	600
(50461) Office Furniture and Equipment <\$5,000	182	4,500	-
(50462) Postage		-	300
Materials & Supplies Total	(2,029)	5,700	900
Utilities and Taxes			
(50501) Telephone	(440)	-	-
Utilities and Taxes Total	(440)	-	-
Miscellaneous			
(50901) Dues and Subscriptions	(130)	1,000	-
(50905) Travel and Business Meetings	30,088	60,000	72,000
Miscellaneous Total	29,958	61,000	72,000
Non-Labor Total	27,490	108,200	209,900
Grand Total	193,935	213,531	377,665

District Secretary

Category	FY21-22 Actuals	FY22-23 Budget	FY23-24 Adopted Budget
Labor			
Salaried			
(50130) Salaried Regular Time	399,125	437,729	392,961
Salaried Total	399,125	437,729	392,961
Fringe Benefits			
	356,046	432,862	429,764
Labor Total	755,170	870,591	822,725
Non-Labor			
Outside Professional Services			
(50308) Professional and Technical Services	22,047	9,500	46,800
(50309) Software Licenses	-	-	4,500
(50360) Printing Services	-	2,000	-
Outside Professional Services Total	22,047	11,500	51,300
Materials & Supplies			
(50460) Stationery Supplies	925	2,500	1,300
(50461) Office Furniture and Equipment <\$5,000	131	1,000	500
(50462) Postage	-	-	-
Materials & Supplies Total	1,056	3,500	1,800
Miscellaneous			
(50901) Dues and Subscriptions	984	2,000	1,200
(50905) Travel and Business Meetings	671	9,000	9,000
Miscellaneous Total	1,655	11,000	10,200
Non-Labor Total	24,757	26,000	63,300
Grand Total	779,928	896,591	886,025

General Manager

Category	FY21-22 Actuals	FY22-23 Budget	FY23-24 Adopted Budget
Labor			
Clerical			
(50120) Clerical Regular Time	35,566	80,486	74,557
(50125) Clerical Overtime	-	-	-
(50126) Clerical Holiday Time	-	3,018	1,594
Clerical Total	35,566	83,505	76,151
Salaried			
(50130) Salaried Regular Time	2,391,839	2,668,287	2,499,141
(50135) Salaried Overtime	15,517	32,080	34,595
(50136) Salaried Holiday Time	3,264	6,874	4,957
Salaried Total	2,410,620	2,707,241	2,538,693
Fringe Benefits	2,022,709	2,757,832	2,656,421
Labor Total	4,468,895	5,548,578	5,271,265
Non-Labor			
Outside Professional Services			
(50305) Advertising Production Costs	-	5,000	5,000
(50308) Professional and Technical Services	337,157	710,721	1,033,327
(50309) Software Licenses	7,395	2,000	3,600
(50335) Audit Fees	-	60,000	-
(50341) Temporary Help - Additional	149,172	98,795	-
(50355) Security Services	12,838,492	14,941,200	16,127,000
(50360) Printing Services	64	2,350	1,000
(50357) Training Registration Fee	27,440	47,300	39,600
Outside Professional Services Total	13,359,720	15,867,366	17,209,527
Materials & Supplies			
(50445) Cleaning and Painting Supplies	303	-	-
(50460) Stationery Supplies	2,444	5,850	2,750
(50461) Office Furniture and Equipment <\$5,000	5,432	3,000	15,000
(50462) Postage	-	100	50
(50463) Printing Supplies	-	3,000	-
(50474) Safety and Medical Supplies	15,922	9,100	-
(50475) Coveralls and Coats	15	-	100
(50495) Miscellaneous Supplies	2,140	2,000	5,500
Materials & Supplies Total	26,257	23,050	23,400

Category	FY21-22 Actuals	FY22-23 Budget	FY23-24 Adopted Budget
Fuel & Lubricants			
(50437) Gasoline	67,141	70,000	65,000
Fuel & Lubricants Total	67,141	70,000	65,000
Utilities and Taxes			
(50725) Permits	880	9,000	8,450
Utilities and Taxes Total	880	9,000	8,450
Miscellaneous			
(50901) Dues and Subscriptions	20,015	25,000	25,750
(50930) Employee Incentive	-	10,100	17,000
(50990) Other Miscellaneous Expenses	-	100	-
(50905) Travel and Business Meetings	3,591	22,500	28,500
Miscellaneous Total	23,606	57,700	71,250
Non-Labor Total	13,477,603	16,027,116	17,377,627
Grand Total	17,946,498	21,575,694	22,648,892

Legal

Account	FY21-22 Actuals	FY22-23 Budget	FY23-24 Adopted Budget
Labor			
Salaried	2,594,474	2,688,212	2,574,340
(50130) Salaried Regular Time	2,593,414	2,678,044	2,567,046
(50136) Salaried Holiday Time	1,060	10,168	7,294
Fringe Benefits	2,062,877	2,827,525	2,910,972
Labor Total	4,657,351	5,515,738	5,485,312
Non-Labor			
Outside Professional Services	1,416,190	3,156,378	3,986,409
(50308) Professional and Technical Services	164,665	182,791	185,800
(50309) Software Licenses	7,688	67,786	38,300
(50315) Claims Administration	808,040	1,594,301	1,702,309
(50317) Outside Attorney	431,580	1,150,000	1,956,000
(50330) Non-Lawyer Legal	-	17,000	17,000
(50341) Temporary Help - Additional	-	85,000	63,000
(50357) Training Registration Fee	4,217	59,500	24,000
Materials & Supplies	9,665	10,300	12,850
(50445) Cleaning and Painting Supplies	-	4,100	4,100
(50460) Stationery Supplies	3,333	4,300	6,300
(50461) Office Furniture and Equipment			
<\$5,000	5,447	-	-
(50462) Postage	120	1,700	700
(50463) Printing Supplies	122	200	1,750
(50495) Miscellaneous Supplies	644	-	-
Casualty and Liabilities	21,560,828	24,434,631	24,235,166
(50601) Insurance Premium	13,336,791	15,897,011	15,947,546
(50602) Public Liability and Other Expenses	22,537	337,620	187,620
(50641) Casualty and Liability Costs	7,251,496	7,250,000	7,150,000
(50642) Property Damage	950,004	950,000	950,000
Miscellaneous	18,947	82,460	84,410
(50901) Dues and Subscriptions	10,439	43,044	46,994
(50920) Fines and Penalties	-	15,000	15,000
(50905) Travel and Business Meetings	8,509	24,416	22,416
Non-Labor Total	23,005,631	27,683,769	28,318,835
Grand Total	27,662,981	33,199,507	33,804,147

Operations

Category	FY21-22 Actuals	FY22-23 Budget	FY23-24 Adopted Budget
Labor			
Operators			
(50101) Operators Regular Time	66,991,545	69,605,904	68,666,912
(50105) Operators Premium Time	14,637,575	17,200,326	16,032,301
(50106) Operators Holiday Time	1,898,054	2,265,761	2,267,911
Operators Total	83,527,174	89,071,991	86,967,124
Maintenance			
(50110) Maintenance Regular Time	25,297,256	27,425,771	25,868,324
(50115) Maintenance Overtime	1,266,565	1,906,459	1,669,537
(50116) Maintenance Holiday Time	404,408	507,606	564,383
Maintenance Total	26,968,230	29,839,835	28,102,244
Clerical			
(50120) Clerical Regular Time	3,677,157	3,957,754	3,457,092
(50125) Clerical Overtime	750,582	779,883	915,661
(50126) Clerical Holiday Time	98,117	144,469	72,382
Clerical Total	4,525,856	4,882,106	4,445,135
Salaried			
(50130) Salaried Regular Time	14,998,401	15,266,734	15,280,445
(50135) Salaried Overtime	938,126	1,292,982	1,251,777
(50136) Salaried Holiday Time	146,517	183,889	167,371
Salaried Total	16,083,045	16,743,606	16,699,593
New Operator Training			
(50140) NBO Training Regular Time	787,618	2,621,144	1,348,600
(50145) NBO Training Overtime	425	5,345	980
(50146) NBO Training Holiday Time	-	270	-
New Operator Training Total	788,043	2,626,758	1,349,580
Fringe Benefits	148,252,168	162,126,404	160,681,103
Labor Total	280,144,516	305,290,700	298,244,778
Non-Labor			
Outside Professional Services			
(50308) Professional and Technical Services	31,716	173,599	736,000
(50309) Software Licenses	40,367	66,500	70,000
(50342) Outside Repair Services	1,066,739	1,504,694	1,635,920

Category	FY21-22 Actuals	FY22-23 Budget	FY23-24 Adopted Budget
(50345) Contract Maintenance Services	771,838	1,587,231	1,688,300
(50350) Custodial Services	428,331	902,994	625,518
(50355) Security Services	288,297	294,587	303,425
(50360) Printing Services	892	10,800	3,300
(50375) Laundry	121,440	160,000	210,000
(50380) Towing	153,271	200,000	175,000
(50390) Other Services	725	2,000	2,000
(50357) Training Registration Fee	15,354	38,922	46,000
Outside Professional Services Total	2,918,971	4,941,327	5,495,463
Materials & Supplies			
(50401) Front Axle	67,969	73,598	75,700
(50402) Rear Axle	148,492	221,700	207,700
(50404) Brakes	568,092	735,000	735,000
(50405) Clutch	11,599	13,500	42,000
(50406) Cooling System	375,308	499,500	456,200
(50407) Electrical	781,606	888,600	1,253,367
(50408) Engine	2,204,211	2,652,500	3,740,101
(50411) Frame	2,257	16,500	16,000
(50412) Fuel System	1,551,028	1,490,000	1,519,000
(50414) Air Suspension	215,562	263,200	301,450
(50416) Steering	126,641	188,500	199,500
(50417) Transmission	1,314,821	1,948,000	2,033,000
(50418) Propeller Shaft	67,079	131,000	99,500
(50419) Wheel Bearings	27,863	22,250	22,500
(50421) Passenger Seats	1,917	-	1,500
(50424) Body Parts	1,111,731	1,153,000	1,217,600
(50426) Air Conditioning	509,988	407,500	434,540
(50430) Air Brake and Door Control	505,994	440,000	540,000
(50432) Other Bearings	1,461	5,500	4,500
(50435) Fuel, Oil, Water Elements	12,783	28,200	22,700
(50436) Flex Lines and Fitting	19,036	16,300	18,400
(50440) Miscellaneous Automotive	110,155	108,700	113,200
(50441) Tires and Tubes - Revenue Vehicles	2,898,692	3,149,792	3,278,267
(50442) Tires and Tubes - Non-Revenue Vehicles	16,236	17,000	17,000
(50443) Hardware	405,809	412,400	423,100
(50444) Shop Materials	86,074	114,200	121,130
(50445) Cleaning and Painting Supplies	492,716	559,150	501,300
(50446) Manufacturing Equipment and Tools			
<\$5,000	110,053	252,500	310,500
(50450) Building Supplies	142,316	97,906	97,525
(50451) GFI Genfare Farebox Materials	74,714	78,500	88,000

Category	FY21-22 Actuals	FY22-23 Budget	FY23-24 Adopted Budget
(50453) Electronic Destination Sign Materials	43,122	35,000	
(50455) Bus Lift Materials	111,252	133,000	143,000
(50456) Trans ISS Mach Materials	73,525	99,200	98,700
(50457) Radio Parts	58,950	135,000	143,500
(50460) Stationery Supplies	86,832	107,386	107,700
(50461) Office Furniture and Equipment <\$5,000	8,821	65,750	82,000
(50462) Postage	3,867	3,500	3,900
(50463) Printing Supplies	955	500	-
(50468) Timetables	5,793	5,000	2,500
(50474) Safety and Medical Supplies	344,722	102,050	286,200
(50475) Coveralls and Coats	19,030	30,742	23,800
(50480) Computer Related Equipment	9,086	26,500	43,500
(50490) Standard Price Postings	202	-	-
(50495) Miscellaneous Supplies	395,671	495,500	488,600
(50499) Warranties	(31,003)	500	500
Materials & Supplies Total	15,093,026	17,224,124	19,358,380
Fuel & Lubricants			
(50437) Gasoline	219,246	181,000	257,000
(50438) Diesel Fuel	14,961,581	14,983,192	15,703,461
(50439) Motor Oil	247,104	400,000	307,000
(50447) Lubricants	325,501	263,500	313,650
(50448) Hydrogen Fuel	898,000	2,100,000	1,800,000
Fuel & Lubricants Total	16,651,432	17,927,692	18,381,111
Utilities and Taxes			
(50505) Electric and Gas	2,031,702	3,012,665	3,121,000
(50510) Water	410,694	484,930	489,500
(50520) Waste Management	496,106	536,900	515,000
(50701) Property Taxes	5,530	10,000	10,000
(50702) Workers Compensation Assessment Fee	119	-	-
(50705) Vehicle License and Registration	7,134	10,690	13,090
(50725) Permits	74	-	-
Utilities and Taxes Total	2,951,359	4,055,185	4,148,590
Miscellaneous			
(50901) Dues and Subscriptions	17,556	23,350	18,150
(50910) BART Tickets	-	-	-
(50915) Bridge, Tunnel, Highway Tolls	5,765	12,000	12,000
(50930) Employee Incentive	23,930	94,078	159,465
(50945) Cash Over and Short	-	-	-

Category	FY21-22 Actuals	FY22-23 Budget	FY23-24 Adopted Budget
(50990) Other Miscellaneous Expenses	2,550	12,500	-
(50905) Travel and Business Meetings	16,458	79,100	77,300
Miscellaneous Total	66,259	221,028	266,915
Expense Reclass			
(51001) Remanufactured Inventory	(2,079,454)	(2,000,000)	(2,000,000)
Expense Reclass Total	(2,079,454)	(2,000,000)	(2,000,000)
Leases & Rentals			
(51201) Leases and Rentals	4,262,514	4,370,200	4,730,817
Leases & Rentals Total	4,262,514	4,370,200	4,730,817
Non-Labor Total	39,864,107	46,739,556	50,381,276
Grand Total	320,008,623	352,030,255	348,626,054

Planning & Engineering

Account	FY21-22 Actuals	FY22-23 Budget	FY23-24 Adopted Budget
Labor			
Clerical	463,609	634,305	540,090
(50120) Clerical Regular Time	409,298	580,938	497,761
(50125) Clerical Overtime	54,311	33,626	32,653
(50126) Clerical Holiday Time	-	19,741	9,677
Salaried	4,592,582	5,225,402	5,511,945
(50130) Salaried Regular Time	4,561,254	5,184,505	5,489,918
(50135) Salaried Overtime	31,328	31,678	14,583
(50136) Salaried Holiday Time	-	9,219	7,444
Fringe Benefits	4,374,231	6,314,870	6,812,770
Temp Help	36,528	-	-
(50340) Temporary Help	36,528	-	-
Labor Total	9,466,950	12,174,578	12,864,806
Non-Labor			
Outside Professional Services	973,357	5,451,408	4,900,957
(50308) Professional and Technical Services	627,351	3,917,830	4,056,453
(50309) Software Licenses	23,185	25,240	35,840
(50342) Outside Repair Services	83,478	63,250	63,250
(50345) Contract Maintenance Services	-	1,016,700	400,000
(50360) Printing Services	-	1,150	500
(50370) Hazardous Waste	192,392	302,335	279,114
(50357) Training Registration Fee	46,951	124,903	65,800
Materials & Supplies	70,482	125,745	62,370
(50407) Electrical	87		
(50443) Hardware	71	600	-
(50445) Cleaning and Painting Supplies	511	-	-
(50450) Building Supplies	630		
(50451) GFI Genfare Farebox Materials	28,643	-	-
(50455) Bus Lift Materials	-	400	400
(50460) Stationery Supplies	9,962	20,750	10,875
(50461) Office Furniture and Equipment <\$5,000	3,131	20,250	9,250
(50462) Postage	-	645	145
(50468) Timetables	-	-	-
(50474) Safety and Medical Supplies	58	2,000	2,000

Account	FY21-22 Actuals	FY22-23 Budget	FY23-24 Adopted Budget
(50480) Computer Related Equipment	-	17,800	400
(50495) Miscellaneous Supplies	27,389	63,300	39,300
Utilities and Taxes	106,341	110,700	108,250
(50720) Hazardous Waste Tax	6,500	11,000	9,200
(50725) Permits	99,841	99,700	99,050
Purchased Transportation	28,786,858	32,554,386	37,540,662
(50802) Purchased Transportation - ADA Consortium	25,361,548	28,504,965	33,550,662
(50803) ADA Consortium - Other	182,349	270,033	290,000
(50804) Paratransit Miscellaneous Expenses	376,979	550,000	700,000
(50806) Dumbarton Purchased Transportation	2,865,982	3,229,388	3,000,000
Miscellaneous	12,931	146,797	224,149
(50901) Dues and Subscriptions	8,551	19,800	126,959
(50910) BART Tickets	-	200	400
(50960) Advertisement and Promotion Media Fees	4,035	41,000	41,000
(50990) Other Miscellaneous Expenses	-	50	-
(50905) Travel and Business Meetings	345	85,747	55,790
Non-Labor Total	29,949,968	38,389,036	42,836,388
Grand Total	39,416,918	50,563,614	55,701,194

Innovation & Technology

Category	FY21-22 Actuals	FY22-23 Budget	FY23-24 Adopted Budget
Labor			
Clerical			
(50120) Clerical Regular Time	-	-	-
Clerical Total	-	-	-
Salaried			
(50130) Salaried Regular Time	4,905,851	5,242,598	4,938,246
(50135) Salaried Overtime	19,762	15,244	13,639
(50136) Salaried Holiday Time	-	23,337	20,343
Salaried Total	4,925,613	5,281,180	4,972,228
Fringe Benefits	4,366,680	5,463,197	5,610,689
Temp Help			
(50340) Temporary Help	264,397	-	-
Temp Help Total	264,397	-	-
Labor Total	9,556,690	10,744,377	10,582,917
Non-Labor			
Outside Professional Services			
(50308) Professional and Technical Services	619,036	1,916,400	1,586,000
(50309) Software Licenses	4,797,005	5,972,119	7,370,700
(50341) Temporary Help - Additional	292,851	470,000	410,000
(50345) Contract Maintenance Services	722,177	490,900	503,000
(50360) Printing Services	458	-	-
(50357) Training Registration Fee	12,766	5,500	25,000
Outside Professional Services Total	6,444,294	8,854,919	9,894,700
Materials & Supplies			
(50402) Rear Axle	608	-	-
(50406) Cooling System	1,844	-	-
(50407) Electrical	1,800	-	-
(50408) Engine	181	-	-
(50412) Fuel System	4,324	-	-
(50424) Body Parts	28	-	-
(50426) Air Conditioning	247	-	-
(50430) Air Brake and Door Control	28	-	-
(50435) Fuel, Oil, Water Elements	47	-	-
(50443) Hardware	2	-	-

Category	FY21-22 Actuals	FY22-23 Budget	FY23-24 Adopted Budget
(50445) Cleaning and Painting Supplies	276	-	-
(50460) Stationery Supplies	28,504	26,000	30,000
(50461) Office Furniture and Equipment <\$5,000	898	70,000	6,000
(50462) Postage	360	400	400
(50474) Safety and Medical Supplies	-	-	-
(50480) Computer Related Equipment	242,056	484,681	385,000
(50495) Miscellaneous Supplies	-	-	-
Materials & Supplies Total	281,202	581,081	421,400
Utilities and Taxes			
(50501) Telephone	1,499,360	1,530,000	1,512,000
Utilities and Taxes Total	1,499,360	1,530,000	1,512,000
Miscellaneous			
(50901) Dues and Subscriptions	27,676	57,500	30,500
(50910) BART Tickets	-	400	100
(50930) Employee Incentive	95	2,000	436
(50905) Travel and Business Meetings	7,296	29,000	13,100
Miscellaneous Total	35,067	88,900	44,136
Non-Labor Total	8,259,923	11,054,900	11,872,236
Grand Total	17,816,613	21,799,277	22,455,153

Human Resources

Account	FY21-22 Actuals	FY22-23 Budget	FY23-24 Adopted Budget
Labor			
Clerical	726,024	387,695	405,322
(50120) Clerical Regular Time	711,301	345,548	379,708
(50125) Clerical Overtime	12,123	22,352	16,596
(50126) Clerical Holiday Time	2,600	19,795	9,019
Salaried	2,721,853	3,722,498	3,581,815
(50130) Salaried Regular Time	2,711,024	3,694,561	3,554,512
(50135) Salaried Overtime	10,027	17,349	16,243
(50136) Salaried Holiday Time	803	10,588	11,060
Fringe Benefits	6,028,256	3,885,016	5,261,896
Temp Help	444,691	-	-
(50340) Temporary Help	444,691	-	-
Labor Total	9,920,825	7,995,209	9,249,033
Non-Labor			
Outside Professional Services	3,654,758	4,058,286	2,814,200
(50301) Management Service Fees	8,590	59,000	39,000
(50308) Professional and Technical Services	464,114	1,326,012	1,646,400
(50309) Software Licenses	40,615	6,200	7,200
(50320) Physicals	-	-	-
(50330) Non-Lawyer Legal	29,478	122,000	125,000
(50341) Temporary Help - Additional	3,016,097	1,993,500	435,000
(50360) Printing Services	163	32,500	20,600
(50365) Help Wanted Advertisement	41,876	390,000	440,000
(50357) Training Registration Fee	53,826	129,074	101,000
Materials & Supplies	48,621	64,264	50,670
(50443) Hardware	-	8,000	5,000
(50445) Cleaning and Painting Supplies	648	-	50
(50460) Stationery Supplies	7,017	10,500	4,420
(50461) Office Furniture and Equipment			
<\$5,000	9,067	19,200	18,200
(50462) Postage	-	2,800	2,800
(50463) Printing Supplies	278	9,650	9,000
(50474) Safety and Medical Supplies	8,218	214	200
(50480) Computer Related Equipment	-	7,500	5,000

Account	FY21-22 Actuals	FY22-23 Budget	FY23-24 Adopted Budget
(50495) Miscellaneous Supplies	23,392	6,400	6,000
Miscellaneous	61,016	222,540	206,480
(50901) Dues and Subscriptions	3,333	13,040	17,480
(50930) Employee Incentive	34,117	137,350	115,000
(50905) Travel and Business Meetings	23,566	72,150	74,000
Non-Labor Total	3,764,396	4,345,090	3,071,350
Grand Total	13,685,221	12,340,299	12,320,383

External Affairs, Marketing & Communications

Account	FY21-22 Actuals	FY22-23 Budget	FY23-24 Adopted Budget
Maintenance	282,682	270,379	232,310
(50110) Maintenance Regular Time	280,631	249,471	224,875
(50115) Maintenance Overtime	2,051	16,184	2,396
(50116) Maintenance Holiday Time	-	4,724	5,038
Clerical	357,352	416,816	344,380
(50120) Clerical Regular Time	350,509	390,450	326,780
(50125) Clerical Overtime	6,429	12,088	10,611
(50126) Clerical Holiday Time	414	14,278	6,988
Salaried	2,654,692	3,027,930	3,150,978
(50130) Salaried Regular Time	2,654,009	3,006,450	3,131,563
(50135) Salaried Overtime	683	1,530	1,582
(50136) Salaried Holiday Time	-	19,949	17,832
Fringe Benefits	3,152,634	3,931,652	3,924,479
Temp Help	373,660	-	-
(50340) Temporary Help	373,660	-	-
Labor Total	6,821,021	7,646,777	7,652,147
Non-Labor			
Outside Professional Services	1,231,183	2,160,278	1,545,400
(50301) Management Service Fees	185,000	185,000	185,000
(50305) Advertising Production Costs	2,153	73,070	45,000
(50308) Professional and Technical Services	410,450	1,150,630	815,200
(50309) Software Licenses	26,087	98,500	84,000
(50341) Temporary Help - Additional	263,577	403,500	316,200
(50342) Outside Repair Services	3,785	16,000	10,000
(50345) Contract Maintenance Services	3,514	2,000	8,500
(50355) Security Services	-	3,535	3,500
(50360) Printing Services	24,265	70,543	55,000
(50390) Other Services	306,280	112,000	-
(50357) Training Registration Fee	6,071	45,500	23,000
Materials & Supplies	332,404	417,525	337,000
(50424) Body Parts	-	-	-
(50443) Hardware	53,345	86,600	47,500

Account	FY21-22 Actuals	FY22-23 Budget	FY23-24 Adopted Budget
(50444) Shop Materials	62	-	200
(50445) Cleaning and Painting Supplies	359	-	200
(50450) Building Supplies	6,499	164	-
(50460) Stationery Supplies	34,320	23,000	32,000
(50461) Office Furniture and Equipment <\$5,000	8,126	12,894	6,000
(50462) Postage	7,791	14,850	12,500
(50463) Printing Supplies	130,438	149,811	151,000
(50468) Timetables	29,667	10,300	10,100
(50474) Safety and Medical Supplies	81	-	-
(50475) Coveralls and Coats	-	400	-
(50480) Computer Related Equipment	383	17,106	-
(50495) Miscellaneous Supplies	60,793	102,400	77,500
(50421) Passenger Seats	539	-	-
Miscellaneous	584,752	1,059,754	1,190,370
(50901) Dues and Subscriptions	210,412	255,005	263,095
(50910) BART Tickets	-	500	500
(50930) Employee Incentive	-	9,000	5,000
(50945) Cash Over and Short	-	1,000	1,000
(50960) Advertisement and Promotion Media			
Fees	305,080	667,089	750,255
(50990) Other Miscellaneous Expenses	1,435	2,000	500
(50991) Miscellaneous Marketing Expenses	61,028	77,860	124,320
(50905) Travel and Business Meetings	6,798	47,300	45,700
Leases & Rentals	148,140	160,189	220,000
(51201) Leases and Rentals	148,140	160,189	220,000
Non-Labor Total	2,296,479	3,797,746	3,292,770
Grand Total	9,117,499	11,444,523	10,944,917

Finance

Account	FY21-22 Actuals	FY22-23 Budget	FY23-24 Adopted Budget
Labor			
Maintenance	2,531,200	2,318,975	2,249,734
(50110) Maintenance Regular Time	2,298,629	2,153,816	1,943,235
(50115) Maintenance Overtime	204,341	125,153	263,868
(50116) Maintenance Holiday Time	28,229	40,005	42,631
Clerical	372,190	692,444	460,315
(50120) Clerical Regular Time	345,834	636,154	422,942
(50125) Clerical Overtime	22,911	33,246	28,966
(50126) Clerical Holiday Time	3,445	23,044	8,406
Salaried	5,553,875	6,212,191	6,064,967
(50130) Salaried Regular Time	5,483,409	6,140,600	5,990,401
(50135) Salaried Overtime	65,509	51,601	55,897
(50136) Salaried Holiday Time	4,957	19,990	18,669
Fringe Benefits	7,593,965	9,366,301	9,251,530
Temp Help	354,217	-	-
(50340) Temporary Help	354,217	-	-
Labor Total	16,405,446	18,589,910	18,026,546
Non-Labor			
Outside Professional Services	2,995,913	3,919,105	4,062,626
(50307) Clipper Expenses	1,308,524	1,500,000	1,800,000
(50308) Professional and Technical Services	785,050	1,188,928	1,369,569
(50309) Software Licenses	-	-	64,000
(50335) Audit Fees	556,871	268,000	165,000
(50341) Temporary Help - Additional	238,516	665,280	388,000
(50342) Outside Repair Services	-	400	400
(50360) Printing Services	-	18,100	5,500
(50390) Other Services	97,312	166,000	156,000
(50357) Training Registration Fee	9,640	112,397	114,157
Materials & Supplies	238,774	1,004,700	627,950
(50401) Front Axle	507	-	-
(50402) Rear Axle	1,280	-	-
(50404) Brakes	(36,180)	-	-
(50405) Clutch	-	-	-

Account	FY21-22 Actuals	FY22-23 Budget	FY23-24 Adopted Budget
(50406) Cooling System	3,708	-	-
(50407) Electrical	2,889	-	-
(50408) Engine	56,336	-	-
(50412) Fuel System	(16,635)	-	-
(50414) Air Suspension	10	-	-
(50416) Steering	596	-	-
(50417) Transmission	686	-	-
(50418) Propeller Shaft	1,662	-	-
(50419) Wheel Bearings	2,095	-	-
(50424) Body Parts	29,511	-	-
(50426) Air Conditioning	19,462	-	-
(50430) Air Brake and Door Control	596	-	-
(50436) Flex Lines and Fitting	36	-	-
(50440) Miscellaneous Automotive	-	-	-
(50442) Tires and Tubes - Non-Revenue Vehicles	466	-	-
(50443) Hardware	30	-	-
(50444) Shop Materials	3,386	-	-
(50445) Cleaning and Painting Supplies	(19,703)	-	-
(50450) Building Supplies	1,169	-	-
(50451) GFI Genfare Farebox Materials	1,801	-	-
(50453) Electronic Destination Sign Materials	444	-	-
(50455) Bus Lift Materials	394	-	-
(50456) Trans ISS Mach Materials	291	-	-
(50457) Radio Parts	28	-	-
(50460) Stationery Supplies	47,823	54,650	60,150
(50461) Office Furniture and Equipment <\$5,000	400,434	729,500	340,300
(50462) Postage	52,498	103,700	145,200
(50463) Printing Supplies	(14,600)	10,000	10,000
(50468) Timetables	242	-	-
(50470) Price Variance Expense	3,403	-	-
(50471) Inventory Adjustment	21,080	-	-
(50474) Safety and Medical Supplies	(3,126)	-	-
(50475) Coveralls and Coats	33	-	-
(50480) Computer Related Equipment	-	46,850	12,300
(50490) Standard Price Postings	(338,038)	-	-
(50495) Miscellaneous Supplies	6,860	-	-
(50498) Transfers Tickets	7,287	60,000	60,000
(50499) Warranties	12	-	-
Fuel & Lubricants	(2,029)	-	-
(50437) Gasoline	1,506	-	-

Account	FY21-22 Actuals	FY22-23 Budget	FY23-24 Adopted Budget
(50438) Diesel Fuel	1,617	-	-
(50439) Motor Oil	105	-	-
(50447) Lubricants	(5,257)	-	-
Utilities and Taxes	508	2,600	1,100
(50705) Vehicle License and Registration	408	2,000	500
(50725) Permits	100	600	600
Casualty and Liabilities		82,000	
(50641) Casualty and Liability Costs		82,000	
Miscellaneous	117,455	224,608	171,808
(50901) Dues and Subscriptions	10,440	41,800	40,550
(50915) Bridge, Tunnel, Highway Tolls	-	300	150
(50930) Employee Incentive	200	-	600
(50960) Advertisement and Promotion Media			
Fees	2,358	20,000	15,000
(50970) Bank Charges	101,999	92,008	57,008
(50905) Travel and Business Meetings	2,459	70,500	58,500
Non-Labor Total	3,350,621	5,233,013	4,863,484
Grand Total	19,756,067	23,822,923	22,890,030

District Overhead

Category	FY21-22 Actuals	FY22-23 Budget	FY23-24 Adopted Budget
Labor			
Clerical			
(50120) Clerical Regular Time	-	7,000	-
Clerical Total	-	7,000	-
Fringe Benefits			
	15,770,674	9,849,951	8,868,670
Temp Help			
(50340) Temporary Help	-	500,000	500,000
Temp Help Total	-	500,000	500,000
Labor Total	15,770,674	10,356,951	9,368,670
Non-Labor			
Interest Expense			
(51105) Interest Expense	526,310	340,425	340,000
(51125) Bank Credit Line Interest	98,384	1,405	-
(51115) Discount Amortization	173,788	-	-
Interest Expense Total	798,482	341,830	340,000
Outside Professional Services			
(50301) Management Service Fees	108,107	167,000	167,000
Outside Professional Services Total	108,107	167,000	167,000
Materials & Supplies			
(50406) Cooling System	43	-	-
(50407) Electrical	7	-	-
(50408) Engine	3,051	-	-
(50412) Fuel System	190	-	-
(50418) Propeller Shaft	305	-	-
(50424) Body Parts	28	-	-
(50426) Air Conditioning	-	-	-
(50430) Air Brake and Door Control	92	-	-
(50436) Flex Lines and Fitting	7	-	-
(50443) Hardware	1	-	-
(50445) Cleaning and Painting Supplies	150	-	-
(50451) GFI Genfare Farebox Materials	90	-	-
(50460) Stationery Supplies	80	-	-

Category	FY21-22 Actuals	FY22-23 Budget	FY23-24 Adopted Budget
(50462) Postage	(167)	-	-
(50470) Price Variance Expense	495,009	-	100,000
(50471) Inventory Adjustment	-	-	-
(50474) Safety and Medical Supplies	119,900	484,159	250,000
(50480) Computer Related Equipment	(556)	-	-
(50495) Miscellaneous Supplies	186,668	-	-
(50497) Freight-In	62,762	85,000	85,000
(50499) Warranties	(7,395)	-	-
Materials & Supplies Total	860,264	569,159	435,000
Casualty and Liabilities			
(50605) Loss Recoveries	(168,540)	(360,000)	(360,000)
Casualty and Liabilities Total	(168,540)	(360,000)	(360,000)
Utilities and Taxes			
(50505) Electric and Gas	(6)	0	-
(50710) Fuel and Lubricant Taxes	132,032	175,100	150,000
(50715) Use Tax	2,268,370	2,548,000	3,003,000
Utilities and Taxes Total	2,400,395	2,723,100	3,153,000
Miscellaneous			
(50901) Dues and Subscriptions	183,049	286,945	200,000
(50930) Employee Incentive	-	10,000	10,000
(50940) Election of Directors	1,855,572	3,200,000	2,181,700
(50955) Vendor Discounts	458	-	-
(50970) Bank Charges	25	-	-
(50990) Other Miscellaneous Expenses	68,294	-	-
(50925) Bad Debt	22,073	-	-
Miscellaneous Total	2,129,471	3,496,945	2,391,700
Expense Reclass			
(51005) Grant Labor Reclass to Capital	-	(396,919)	(391,059)
Expense Reclass Total	-	(396,919)	(391,059)
Leases & Rentals			
(51201) Leases and Rentals	(639,750)	0	-
Leases & Rentals Total	(639,750)	0	-
Non-Labor Total	5,488,429	6,541,114	5,735,641
Grand Total	21,259,103	16,898,065	15,104,311

Retirement

Category	FY21-22 Actuals	FY22-23 Budget	FY23-24 Adopted Budget
Labor			
Clerical			
(50120) Clerical Regular Time	3,204		-
Clerical Total	3,204		-
Salaried			
(50130) Salaried Regular Time	426,117	456,635	452,668
(50136) Salaried Holiday Time	-	1,887	1,823
Salaried Total	426,117	458,521	454,491
Fringe Benefits	542,354	590,209	611,143
Labor Total	971,675	1,048,731	1,065,634
Non-Labor			
Materials & Supplies			
(50463) Printing Supplies	80		-
Materials & Supplies Total	80	-	-
Expense Reclass			
(51002) Functional Expense Reclassifications	(1,033,557)	(946,353)	(922,900)
Expense Reclass Total	(1,033,557)	(946,353)	(922,900)
Non-Labor Total	(1,033,477)	(946,353)	(922,900)
Grand Total	(61,802)	102,378	142,734

Strategic Plan Progress Report



Strategic Plan Progress Report

As of Board Meeting - 3/8/2023

Metrics Summary



Target completion this calendar year



Target completion next calendar year

High Priorities

Goal: Convenient and Reliable Service

Restore service hours to pre-pandemic (CY2019) service levels by August 2024	By 2024	Staff provided service changes briefing to Board of Directors on 2/8/23. Staff Report 23-092
Prioritize service restoration to equity priority communities defined by MTC in December 2023	By 2023	Significant restoration occurred in August 2022, staff waiting for more available operators before continuing. No restoration plans until at least August 2024 and only then if operators are available.
Install technology to enforce bus only lanes and bus stop usage by December 2024	By 2024	Exploring options to expand the existing pilot while looking for grant funding.

Goal: Financial Stability & Resiliency

Consider future funding with a revenue measure in 2024	By 2024	{No New Update} Decision made by Board not to move forward in 2022. Working with MTC on potential regional measure for 2024. District to conduct additional polling to assess support for AC revenue measure in 2024. (FYI this note added by C. Burgos)
Grant fund at least 75% of annual capital budget	75%	In FY23 grants cover more than 75% of all capital projects.

Goal: High Performing Workforce

Average time to fill for standard positions at 45 business days or less	45 business days	Identifying and exploring solutions for bottlenecks in the hiring process
Develop multiple investment strategies to attract talent that will reduce vacancies by 1% by 2023	1% By 2023	Increased sign-on bonus and continuing employee referral bonus

Goal: Safe and Secure Operations

Develop crime prevention through environmental design strategies (CPTED) for design and access control of all District facilities and vehicles by 2023.	By 2023	Physical Security Committee was established, and After-Action Report completed outlining design strategies for each of the District's locations. Strategies for guard booth locations is in first implementation phase, including installation of temporary guard booth at D6.
---	---------	--



Strategic Plan Progress Report

As of Board Meeting - 3/8/2023

Goal: Strong Public and Policy Maker Support

Participate in policy and regulatory hearings and offer testimony as needed	Ongoing	AB 463 co-Sponsored by AC Transit, introduced by Assemblymember Hart on 2/6/23. Presentation to Bay Area Caucus in Sacramento on 2/1/23.
Prepare and submit comment letters on proposed legislative and regulatory matters impacting the District	Ongoing	Public comments at CARB hearing re: HVIP on 2/8/23. Coalition Letter re proposed budget cuts with 60 signatories sent to Legislative Leadership in January. Co-Chairing CTA Transit Operations Funding Subcommittee. Meetings with members of State delegation planned for February '23.

Noteable Wins

Goal: Safe and Secure Operations

Complete a network realignment plan by 2024	By 2024	Consultant team has kicked off project. Engagement will begin Spring 2023 and implementation slated for August 2024.
Establish a telecommuting policy by 2023	By 2023	Developed Pilot telecommuting Admin Regulation for staff to return to office.

Current Year Completion Targets to Watch

Goal: Convenient and Reliable Service

Prioritize service restoration to equity priority communities defined by MTC in December 2023	By 2023	Significant restoration occurred in August 2022, staff waiting for more available operators before continuing. No restoration plans until at least August 2024 and only then if operators are available.
---	---------	--

Goal: Financial Stability & Resiliency

Grant fund at least 75% of annual capital budget	75%	In FY23 grants cover more than 75% of all capital projects.
Perform annual systems review by 2023	By 2023	Using budget process to identify redundant technologies

Goal: High Performing Workforce

Develop multiple investment strategies to attract talent that will reduce vacancies by 1% by 2023	1% By 2023	Increased sign-on bonus and continuing employee referral bonus
Establish employee activities to participate with core business by 2023	By 2023	Considering the possibility of leveraging the network Re-alignment to engage District workforce with core business.



Strategic Plan Progress Report

As of Board Meeting - 3/8/2023

Goal: Safe and Secure Operations

Develop crime prevention through environmental design strategies (CPTED) for design and access control of all District facilities and vehicles by 2023.	By 2023	Physical Security Committee was established, and After-Action Report completed outlining design strategies for each of the District's locations. Strategies for guard booth locations is in first implementation phase, including installation of temporary guard booth at D6.
---	---------	--

Goal: Strong Public and Policy Maker Support

Present regular AC Transit updates to key stakeholder organizations in the service area (10 per year)	10 per year	
Submit District Initiatives, Leaders and Projects for industry awards (Three submissions per year)	3 per year	3 agency awards received in February '23 (nominations submitted in late '22)
Develop comprehensive market research program integrating primary, secondary, and traditional and new media tactics by close of FY2023	By 2023	In the process of hiring Market Research Program Manager. After two previous recruitment cycles that didn't provide an adequate number of potential candidates, decision made to leverage external recruitment firm to ensure highest quality applicants. Position is currently being recruited.
Update the existing customer service framework to add new (omni channel) multi-directional channels to increase customer and stakeholder feedback by close of FY 2023.	By 2023	With the departure of the Customer Services Manager, focus has shifted to hiring a new manager.
Produce voter poll to measure voter support for potential AC Transit ballot measure on a biennial basis	Biennial	Polling conducted April 2022. RFP in development for 2023 polling. Polling expected before end of FY 23.
Identify new digital and distributed marketing and communication channels to increase awareness by close of FY 2023	By 2023	The Digital Communications team has been exploring use cases for digital platforms such as Discord, Mastodon, and Tik Tok and their relative appropriateness for AC Transit stakeholder audiences.



Strategic Plan Progress Report

As of Board Meeting - 3/8/2023

Metrics Details



Target completion this calendar year



Target completion next calendar year

Goal: Convenient and Reliable Service					
		SR 22-539 Mtg Date: 10/26/22		SR 23-171 Mtg Date: 03/08/23	
Metric	Timeline	Reported Status	Reported Activities	Reported Status	Reported Activities
Objective: Accelerate Capital Improvements that Directly Enhance Service					
Three additional Transit Performance Initiatives All Trunk Corridors complete	By 2025 By 2030	In Progress	Currently working on Telegraph, San Pablo, Grand, Fruitvale, Decoto and Mission. All to be completed in FY 23/24.	In Progress	Currently working on Telegraph, San Pablo, Grand, Fruitvale, Decoto and Mission. All to be completed in FY 23/24. Received TPI Planning Grant for Foothill and capital grant for Macdonald.
Alameda County Transportation Coordination - San Pablo BRT & E14th/Mission	By 2035	In Progress	Working with Alameda CTC on transit-supportive elements of their projects.	In Progress	Working with Alameda CTC on transit-supportive elements of their projects. Currently reviewing 35% design for San Pablo.
Five Quick Build Projects	By 2026	In Progress	Durant transit lane, MacArthur/Alma bus stop and Tempo Lane Delineation underway.	In Progress	{No New Update} Durant transit lane, MacArthur/Alma bus stop and Tempo Lane Delineation underway.
Objective: Adopt Mobility as Service (MaaS) Program					
Mobility as a Service (MaaS)	By 2025	In Progress	Service Planning is beginning research and technical memo development.	In Progress	{No New Update} Service Planning is beginning research.
Objective: Bus Only Lanes and Bus Stop Enforcement					
Bus lane and Bus Stop Enforcement	By 2024				Exploring options to expand the existing pilot while looking for grant funding.
Objective: Improve Bus Stop Locations and Amenities					
Bus Stop Spacing per BP501	By 2030		Staff is currently coordinating with all jurisdictions to ensure BP 501 is followed in all jurisdictions in which we operate.		{No New Update} Staff is currently coordinating with all jurisdictions to ensure BP 501 is followed in all jurisdictions in which we operate.
Objective: Improve Frequency, Travel Speed, and Schedule Reliability					
Ten Additional Miles Transit Priority Treatment	By 2025			In Progress	Staff is working on the planning and implementation of a number of corridor projects to meet this objective and metric



Strategic Plan Progress Report

As of Board Meeting - 3/8/2023

Objective: Maintain Transit Asset Management Benchmark Targets					
TAM - Facilities Condition Benchmark	20%	In Progress		In Progress	Draft TAM Performance report completed and under review by TAM Core Committee
TAM - Revenue Vehicles ULB TAM - Non-Revenue Vehicles ULB	10% 25%	In Progress		In Progress	Draft TAM Performance report completed and under review by TAM Core Committee
Objective: Periodically Revise the Service Plan to Ensure its Responsiveness to Customer Needs					
Network Realignment Plan	By 2024			In Progress	Consultant team has kicked off project. Engagement will begin Spring 2023 and implementation slated for August 2024.
Objective: Provide Alternate Service in Low Density Areas					
Flex Program in Fremont and Newark	By 2024	In Progress	RFQ for consultant assistance with New Network Plan released in September 2022. This plan will include identification of feasible Flex zones for possible implementation in August 2024. Flex, however, is not a given outcome.	In Progress	Awarded contract to Kittelson to develop Network Realignment Plan. This plan will include identification of feasible Flex zones for possible implementation in August 2024. Flex, however, is not a given outcome.
Objective: Restore Service Levels					
Restore to Pre-Pandemic Service Hours	By 2024	In Progress	Staff Report in process for Board Briefing	In Progress	Staff provided service changes briefing to Board of Directors on 2/8/23. Staff Report 23-092
Prioritize Equity Priority Communities per MTC	By 2023	In Progress	Significant restoration occurred in August 2022, staff waiting for more available operators before continuing. No restoration plans until at least June 2023.	In Progress	Significant restoration occurred in August 2022, staff waiting for more available operators before continuing. No restoration plans until at least August 2024 and only then if operators are available.
Goal: Environmental Improvement					
		SR 22-539 Mtg Date: 10/26/22		SR 23-171 Mtg Date: 03/08/23	
Metric	Timeline	Reported Status	Reported Activities	Reported Status	Reported Activities
Objective: Adhere to All Regulatory Compliance Requirements					
Replace all single wall UST	By 2026	In Progress		In Progress	Capital Improvement Projects replacing UST's underway at CMF and D2



Strategic Plan Progress Report

As of Board Meeting - 3/8/2023

Objective: Building Environmental Improvement into District Processes and Projects					
Green Project Specifications	By 2023	In Progress	Started working with Facilities to identify standard products (water fixtures, carpet, etc.) that meet sustainability standards. And Developed general sustainability language for all RFP/RFQ's that supports AC Transits efforts.	In Progress	Started working with Facilities to identify standard products (water fixtures, carpet, etc.) that meet sustainability standards. And Developed general sustainability language for all RFP/RFQ's that supports AC Transits efforts.
Energy, Materials & Utilities Efficiency Benchmarks	By 2024	In Progress	In the process of collecting all data for reporting on total: fuel, energy, water, waste for CY2019, 2020, and 2021. This data analysis will be used to determine benchmarks and set reduction targets.	In Progress	In the process of compiling and analyzing all data for reporting on total: fuel, energy, water, waste for CY2019, 2020, 2021 and 2022. This data analysis will be used to determine benchmarks and set reduction targets.
Objective: Reduce AC Transit Employee Vehicles Emissions					
Telecommuting Policy	By 2023	In Progress	Developed Pilot telecommuting Admin Regulation for staff to return to office.	In Progress	Developed Pilot telecommuting Admin Regulation for staff to return to office.
Employee electric charging (All divisions)	BY 2026	In Progress	Completed field survey to identify feasible locations for EV chargers at each facility, received quotes, Facilities is looking into training, working with Grants department to get funding.	In Progress	Secured funding to procure 6 EV chargers for installation at D4. Completed field survey to identify feasible locations for EV chargers at each facility, received quotes, Facilities is looking into training, working with Grants department to get funding.
Objective: Reduce AC Transit's Vehicle Emissions					
Replace 155 diesel buses with CARB compliant diesel technologies by 2025	By 2025				{No New Update}
Objective: Replace Internal Combustion Engine Buses with Zero-Emission vehicles When Feasible					
Non-Revenue fleet composition 50% ZEB vehicles	By 2030			Upcoming	Strategic Plan is inconsistent and includes goal of 50% zero emission by 2030. We are NOT on track to achieving this. There are approximately 154 non-rev. fleet vehicles total (includes 4 pool cars at each Division). Staff will consider reducing size of fleet based on need.



Strategic Plan Progress Report

As of Board Meeting - 3/8/2023

ZEB Infrastructure at all Divisions	By 2026	In Progress	Hydrogen and Battery Electric charging station upgrades at D2 and D4; actively seeking funding for D6 upgrade.	In Progress	{No New Update}Hydrogen and Battery Electric charging station upgrades at D2 and D4; actively seeking funding for D6 upgrade.
Revenue fleet composition 40% ZEB vehicles	By 2030		Staff have developed and kept updated the fleet plan which achieves this goal.	In Progress	{No New Update}Staff have developed and kept updated the fleet plan which achieves this goal.
Objective: Shift Trips in the AC Transit Service Area from Single Occupant Motor Vehicles to Environmentally Sustainable Transportation Modes, Especially Transit					
Secure funding and increase service levels and ridership beyond pre-pandemic levels	TBD				{No New Update}
Objective: Upgrade and Rehab Operating Facilities					
New Facilities -LEED Certification	As required	Upcoming		Upcoming	Currently no proposed new facilities
Major Facility Upgrades Sustainable and Resilient Design	Ongoing	In Progress	Created sustainability considerations tab for capital projects in PMWeb.	In Progress	Created sustainability considerations tab for capital projects in PMWeb. Pursuing grant to perform a Climate Vulnerability Assessment of all AC Transit Assets.

Goal: Financial Stability & Resiliency					
		SR 22-539 Mtg Date: 10/26/22		SR 23-171 Mtg Date: 03/08/23	
Metric	Timeline	Reported Status	Reported Activities	Reported Status	Reported Activities
Objective: Control Cost Growth					
Controllable Cost Growth	5% annually	In Progress		In Progress	FY23 expense budget increased 6% vs FY22, but included some service level expansion.
Objective: Eliminate Redundant Technology Systems and Business Processes					
Technology & Business Systems Review	By 2023				Using budget process to identify redundant technologies
Objective: Enhance Financial Policies and Reserves					
AA Annual Credit Rating	Annual				AA Rating Unchanged



Strategic Plan Progress Report

As of Board Meeting - 3/8/2023

Objective: Increase External or Alternative Funding					
Revenue Measure Funding	By 2024	In Progress	Decision made by Board not to move forward in 2022. Working with MTC on potential regional measure for 2024. District to conduct additional polling to assess support for AC revenue measure in 2024. (FYI this note added by C. Burgos)	In Progress	(No New Update) Decision made by Board not to move forward in 2022. Working with MTC on potential regional measure for 2024. District to conduct additional polling to assess support for AC revenue measure in 2024. (FYI this note added by C. Burgos)
Grant Fund Annual Capital Budget	75%				In FY23 grants cover more than 75% of all capital projects.
Objective: Modernize enterprise technologies to improve efficiency and foster automation					
Paperless Workloads	50% By 2024				FY23 expense budget increased 6% vs FY22, but included some service level expansion.
Electronic Records	50% By 2024				AA Rating Unchanged
Objective: Reduce the Operations and Maintenance Costs of District Assets					
TCO Modeling -Fleet and Facility Assets	by 2024			In Progress	Staff is currently working on a TCO model for ZEB as first step.

Goal: High Performing Workforce					
		SR 22-539 Mtg Date: 10/26/22		SR 23-171 Mtg Date: 03/08/23	
Metric	Timeline	Reported Status	Reported Activities	Reported Status	Reported Activities
Objective: Attract, Hire, Retain Talent					
Average time to fill standard positions	45 business days	In Progress	In the development stage with consultant Tim Young	In Progress	Identifying and exploring solutions for bottlenecks in the hiring process
Vacancies Reduction Investment Strategies	1% By 2023	In Progress	In the development stage with consultant Tim Young	In Progress	Increased sign-on bonus and continuing employee referral bonus
On Boarding/Position Development Activities	By 2022	In Progress	In the development stage with consultant Tim Young. Modernization of TEC in process and seeking funding to establish ZEBU	In Progress	Looking to provide additional resources and Social Services during pre-orientation week prior to orientation. Modernization of TEC in process and seeking funding to establish ZEBU



Strategic Plan Progress Report

As of Board Meeting - 3/8/2023

Objective: Drive Employee Engagement					
Employee Core Business Activities	By 2023	Upcoming		Upcoming	Considering the possibility of leveraging the network Re-alignment to engage District workforce with core business.
Objective: Identify, Develop, and Promote High-Performing Talent					
Leadership Development Models Research	By 2023	In Progress	Reviewing leadership development models	In Progress	In the process of implementing foundation
Employee Performance Strategy	By 2024	Upcoming		Upcoming	This will follow the implementation of the competency and behavior framework
Objective: Promote the Emotional and Physical Well-Being of Staff					
Physical Well-Being Participation	Year over Year	In Progress	Re-igniting local wellness champions throughout divisions. Continuing to engage employee participation with healthy competition.	In Progress	On going effort to re-ignite local wellness champions throughout divisions. Continuing to engage employee participation with healthy competition.
Objective: Provide Technology Access, Training, and Support					
Critical Technology Adoption & Training	By 2024	In Progress	Hired Learning & Development HR Manager & Senior Administrator. Developed Draft Learning & Development Strategic Plan under review.	In Progress	Hired Learning & Development HR Manager & Senior Administrator. Developing strategic Learning and Development three year plan.
Goal: Prioritize Diversity, Equity, Inclusion and Accessibility (DEIA)					
		Mtg Date:		Mtg Date:	
Metric	Timeline	Reported Status	Reported Activities	Reported Status	Reported Activities
Objective:					
Goal: Safe and Secure Operations					
		SR 22-539 Mtg Date: 10/26/22		SR 23-171 Mtg Date: 03/08/23	
Metric	Timeline	Reported Status	Reported Activities	Reported Status	Reported Activities
Objective: Enhance Emergency Preparedness					
Emergency Preparedness Drill Participation Emergency Resource & Equipment Inventory	Yearly	In Progress	California Shakeout in October 2022	In Progress	Staff to conduct annual emergency evacuations at all facilities and has implemented online Active Shooter training for all employees.



Strategic Plan Progress Report

As of Board Meeting - 3/8/2023

Objective: Enhance Safety Management System (SMS)					
Safety Events & Injuries Baseline	By 2025				Staff has collaborated with ATU to review and update PTASP program which supports baseline development efforts.
Objective: Implement Crime Prevention Enhancements					
CPTED & Access Control-Develop Design Strategies	By 2023	In Progress	Draft After Accident Report (Employee Survey)	In Progress	Physical Security Committee was established, and After-Action Report completed outlining design strategies for each of the District's locations. Strategies for guard booth locations is in first implementation phase, including installation of temporary guard booth at D6.
Objective: Improve Customer Safety					
Bus Stop Spacing per BP501	By 2030	In Progress	Staff is currently coordinating with all jurisdictions to ensure BP 501 is followed in all jurisdictions in which we operate.	In Progress	{No New Update}Staff is currently coordinating with all jurisdictions to ensure BP 501 is followed in all jurisdictions in which we operate.
Objective: Manage safety risks by securing and upgrading District facilities, buses, and critical infrastructure					
District Facilities Perimeter Hardening Integrated Access Control & Centralized Badge System	By 2025	In Progress	Capital Improvement Projects in Process	In Progress	{No New Update}Capital Improvement Projects in Process
Goal: Strong Public and Policy Maker Support					
		SR 22-539 Mtg Date: 10/26/22		SR 23-171 Mtg Date: 03/08/23	
Metric	Timeline	Reported Status	Reported Activities	Reported Status	Reported Activities
Objective: Enhance the District's Image Among External Audiences					
Key Service Area Stakeholder Updates	10 per year		Updates focused on status of the District (service and financial), doing business with AC Transit, ZEB Program updates, Funding needs (capital and operating)		
Industry Awards Submissions	3 per year		Seven Submissions by EAMC in 2022		3 agency awards received in February '23 (nominations submitted in late '22)
Host Biennial Ward Town Halls	5		2023 round in planning stage		Planned for timeframe of mid March to late April '2



Strategic Plan Progress Report

As of Board Meeting - 3/8/2023

Comprehensive Marketing Strategy Development	By 2023	In Progress	Recruitment plan developed for hiring Market Research Project Manager	In Progress	In the process of hiring Market Research Program Manager. After two previous recruitment cycles that didn't provide an adequate number of potential candidates, decision made to leverage external recruitment firm to ensure highest quality applicants. Position is currently being recruited.
Corporate Re-brand to Optimize Customer Experience	By 2024	Upcoming	Hiring Graphic designer marketing administrator who will help lead branding effort	Upcoming	Interviews for Marketing Administrator Graphic Designer currently occurring. Team developing branding toolkit for internal distribution.
Objective: Increase Awareness of the District's Key Initiatives, Projects and Programs among General Public					
District Projects Community Outreach Support	Ongoing		Completed Redistricting outreach in January 2022, Line 78 Pilot Extension Outreach in ____, Camden Realignment in July 2022, bus stop outreach for Line 33 in August 2022, New Network comprehensive engagement in 2023/24		Outreach Planning Efforts underway for Network Realignment, Foothill Corridor, McDonald Corridor, D4 Redevelopment Grant Application, Areas of Persistent Poverty Grant Application, Quick Build projects in Oakland (2) and Berkeley.
Digital and advertising channels relative value assessment	By 2024	In Progress	Reviewed current asset valuation and manually updated values of potential sponsorship opportunities	In Progress	{No New Update}Reviewed current asset valuation and manually updated values of potential sponsorship opportunities
Identify new digital and distributed marketing and communications channels	By 2023	Upcoming		Upcoming	The Digital Communications team has been exploring use cases for digital platforms such as Discord, Mastodon, and Tik Tok and their relative appropriateness for AC Transit stakeholder audiences.
Increase partnerships and alliances for increased visibility	10%	In Progress	Developing partnership and sponsorship project plan	In Progress	Advertising trade with media partners for Black Joy Parade and Oakland Restaurant Week, extending AC Transit brand recognition
Objective: Increase Awareness of the District's Key Initiatives, Projects and Programs among Policy Makers					
Annual Accomplishments Report for External Audiences	Annual	In Progress	Planned for December 2022	In Progress	Planned for Spring '23
Annual Congressional & State Legislative Report	Annual	Complete		In Progress	Planned for March '23



Strategic Plan Progress Report

As of Board Meeting - 3/8/2023

Federal & State Legislation Briefing	Per Year	Complete		In Progress	Coordination Underway for Meetings in February & March '23
Objective: Increase Engagement with Constituents					
Multi-directional Customer Service Framework	By 2023	In Progress	Developed Superintendent CusRel SOP to outline consistent procedures for research and response to customers while meeting BP421.	In Progress	With the departure of the Customer Services Manager, focus has shifted to hiring a new manager.
Key Stakeholder & Community Partnership Expansion	10%			In Progress	
Customer Experience Strategy	By 2024	Upcoming	Define and document the District's approach to improve customer experience, such that it helps meet District goals.	Upcoming	{No New Update} Define and document the District's approach to improve customer experience, such that it helps meet District goals.
Objective: Influence Federal, State, Local and Climate Policy					
Policy & Regulatory Hearing Participation	Ongoing				AB 463 co-Sponsored by AC Transit, introduced by Assemblymember Hart on 2/6/23. Presentation to Bay Area Caucus in Sacramento on 2/1/23.
Legislative & Regulatory Letter Submissions	Ongoing		Subjects: State budget, Infrastructure funding, ICT regulation, Bipartisan Infrastructure Law		Public comments at CARB hearing re: HVIP on 2/8/23. Coalition Letter re proposed budget cuts with 60 signatories sent to Legislative Leadership in January. Co-Chairing CTA Transit Operations Funding Subcommittee. Meetings with members of State delegation planned for February '23.
Advocate Federal, State, and Local position to impact climate policy	Ongoing		Monthly Legislative Reports to Board. 2023 Federal and State Legislative Programs to Board in October 2022		{No New Update} Monthly Legislative Reports to Board. 2023 Federal and State Legislative Programs to Board in October 2022
Objective: Informing Riders on Service Implementation					
Wayfinding Signage for Persons with Disabilities	FY2024	Upcoming	Aaron Priven presented a Braille pilot program at the August AAC meeting. Discussion with the AAC continues.	Upcoming	After further discussion with the AAC to determine sign content and possible installation locations, a plan to produce sign prototypes for review was developed. Prototypes of two signs are currently in production. The samples will be presented to stakeholders for review. They will then be installed at stops as a test of their usefulness and usability.



Strategic Plan Progress Report

As of Board Meeting - 3/8/2023

Communications Channels Audit & Updated Communications Plan	TBD	Upcoming		Upcoming	{No New Update}
Increase visibility of service changes on social media platforms	15%	In Progress	Info sent via social media, website, eNews, mobile app push notifications. Mobile app notifications was added tactic for Aug service changes	In Progress	Info sent via social media, website, eNews, mobile app push notifications. Mobile app notifications was added tactic for December service changes
Objective: Measure Customer Satisfaction and Public Perception and Prioritize Issues of Key Concern					
Voter Support Measurement	Biennial		Polling conducted April 2022 and reported to Board in May 2022		Polling conducted April 2022. RFP in development for 2023 polling. Polling expected before end of FY 23.
Customer Satisfaction Benchmarks	FY2023	In Progress	Provided recent update in September 14 GM Report. Scope of work developed and timeline developed, and vendor's being evaluated by procurement.	In Progress	Vendor hired to implement Customer Satisfaction benchmark survey for an anticipated spring surveying period.
Digital Polling Increase	20%	In Progress	Running periodic polls about service, news gathering, and rider habits	In Progress	Conducted two digital surveys, including a survey on social media usage, and five digital polls, including polls inquiring about Official App usage and how riders request stops (cord or button).
End of call Customer feedback survey	FY2023	In Progress	Research end of call customer survey to capture and measure caller satisfaction levels	In Progress	The Call Center ("ACC") has partnered with Medallia - a global leader in customer experience research - to create and implement an after-call survey which will be sent to customers at their request, either via text or email. Examples of surveys similar to those ACC will be sending to AC Transit customers/callers are available for review. Creative team provided AC Transit logos for use in these surveys. Project is nearing completion/implementation.

Financial Policies



Board Policy No. 311

Budgets

ADOPTED: 1/1992

RECENT

9/27/2017

SEE ALSO: 360

AMENDMENT:

SUBJECT CATEGORY: SECTION 300, FINANCE

SUBSECTION: OPERATING BUDGET, RESERVES,
REVENUE AND CAPITAL

CONTROL DEPARTMENT: FINANCE

I. PURPOSE

The purpose of the Budget Policy is to specify the baseline requirements for the District's operating and capital budgets. The Policy sets forth the actions, responsibilities, and guidelines for staff and the Board of Directors in the creation and amendment of the budgets; and also covers the special circumstance for hiring and retaining Operators, Maintenance, and Service employees.

II. PERSONS AFFECTED

The Finance Department has primary responsibility for creation and amendment of the budgets, but all departments are affected by this Policy. All departments are required to assist in the creation and amendment of, to be aware of the status of, and to follow the requirements for spending and managing their budget.

III. DEFINITIONS

"Debt Service" means a payment required to cover the repayment of interest and principal on a debt for a particular period.

"Enterprise Budget" means a listing of all anticipated revenues and expenses for the Enterprise Fund.

"Enterprise Fund" means a government-specific fund that establishes a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services.

"FTE – Full Time Equivalent" means the ratio of the total number of paid hours during a period by the number of working hours in that period. In other words, one FTE is equivalent to one employee working full-time.

"Restricted Funds" means funds, often in the form of grants, which are limited to a specific purpose or scope.

IV. POLICY

A. Fiscal Year

1. The District's Fiscal Year is July 1 to June 30.

B. District Budget

1. A Budget calendar shall guide the creation of the District Budget.
2. The District Budget shall be prepared in such a way as to implement the District's Annual Fiscal Year(s) Goals, Objectives and Performance Metric targets to be achieved during the period. The Budget shall be in alignment with the District's Long Term Strategic Planning Goals and Objectives included in the Short Range Transit Plan which are subject to revision and approval by the Board.
3. The District Budget shall reflect all activities reported under the Enterprise Fund, including not only activities funded by unrestricted general funds, but also activities funded by restricted funds. The activities include all operating as well as capital programs reported under the Enterprise Fund structure. It is desirable that the Recommended budget documents include charts illustrating five-year trends for revenue versus expenditures, ridership, cost per passenger, number and character of employees, wages and salaries, and benefit costs.
4. A balanced budget exists when total revenue is greater than or equal to total expenditures. Total revenue shall include all revenues and subsidies reported in the Enterprise Fund, consisting of revenues and subsidies allocated to fund operating and/or capital programs. Total expenditures shall include all operating expenses and investments in fixed assets as reported in the Enterprise Fund that are required to perform operating and/or capital programs. Total expenditures would also include the net transfer from reserves or unrestricted net assets of the amount necessary to bring total expenditures equal to or less than total revenues. Any year-end surplus will be used to maintain reserve levels with the balance available for capital projects and/or one- time-only expenditures.
5. If a balanced budget is not adopted by June 30, a continuing appropriations resolution would provide that payments for services performed on behalf of the District and authorization to award contracts would continue until such time as a District Budget is adopted.
6. The District Budget shall control disbursements of the agency in accordance with California Transit District Law; adopted policies; Mission Statement; District Goals, Objectives, and Performance Metric targets; and other relevant measures and methods that assure the Financial, Environmental, and Social Sustainability of the District's operations.
7. The District Budget shall include all operating, capital and the interest expense component of debt service requirements of the District for the following fiscal year. The District Budget shall also include the District's contribution to the AC Transit Retirement Plan as provided in Board Policy No. 360.
8. The District Budget shall include an analysis of the assumptions underlying revenue and expense projections, the number and job classification of authorized positions by department, and the platform and revenue hours and miles upon

which the District Budget is based. Any change in authorized FTE levels or platform and revenue hours or miles during the fiscal year shall require prior approval by the General Manager.

9. Staff will attempt to publish the final budget document including the contents and resolution for the Adopted Budget for public distribution within 60 days from the beginning of the fiscal year.
10. Budgetary control is maintained at the managing departmental level for each operating department and at the project level for each capital project.
11. All unexpended and unencumbered operating appropriations lapse at the end of the fiscal year.
12. All capital projects and programs that have been started need to be assessed for their stage of development and progress. All necessary encumbrances and appropriations that transfer into the following fiscal year must be approved by the Board of Directors.
13. A Mid-Year Budget review, or Quarterly review if necessary, will allow for authorization of the receipt and expenditure of funds and the reallocation of funds necessary for the operation of the District unanticipated in prior District Budget approvals.

C. District Budget Status and Review

1. Bi-monthly budget status reports shall include a comparison of year-to-date actual expenditure and revenue generations to the adopted budget, as well as a report on the progress towards achievement of the District's Goal, Objectives and Performance Metric targets for the period.
2. The final budgetary review of any given fiscal year resulting in a budget amendment will occur as part of the Mid-Year Budget Review process in the Third Quarter after the accounting close of December.

D. Hiring Above Budgeted Levels

1. When there are an exceptional number of Operators and/or Service Employees absent for extended periods, it may be necessary for the District to hire above the amount approved through the annual budget process to maintain approved service levels.
2. Operators absent from work for a period equal to or greater than six (6) months and maintenance (service) employees absent from work for more than 30 days may be assigned to a Special Status program.
3. The return to work by employees assigned to a Special Status program may result in the number of filled positions exceeding the authorized level. This situation shall be handled through normal attrition and shall not result in any automatic reduction

in work force except in the case where a temporary maintenance employee may be laid off.

V. AUTHORITY

A. Board Authority

1. The Board of Directors shall approve a Budget calendar no later than November 30.
2. The Board of Directors shall adopt Annual Fiscal Year(s) Goals, Objectives and Performance Metric targets to be used in guiding the creation of the District Budget.
3. The Board of Directors shall adopt a resolution by June 30 of each fiscal year approving a balanced District Budget for the following fiscal year. In the event that the Board of Directors does not adopt the District Budget by June 30, the Board of Directors may adopt a continuing appropriations resolution until such time as the District Budget is adopted.
4. The Board of Directors is required to approve any increase in expenditures or decrease in revenues that would cause the District Budget to become imbalanced, to authorize the receipt and expenditure of funds unanticipated in the District Budget approved as of June 30, with the exception of the situation covered in Section IV.D. of this policy.
5. The Board of Directors shall approve an amended appropriations resolution at the Mid- Year review, or Quarterly, if necessary.
6. The Board of Directors shall approve all encumbrances requested and other adjustments that transfer or commit budgets from one fiscal year to the next.
7. Any expenditure in excess of the authorized total District budget shall require prior approval by the Board of Directors and be reported in the bi-monthly status review reports.

B. General Manager's Authority

1. The General Manager shall prepare and submit to the Board of Directors a Budget calendar by November 30 of each year which includes tentative dates for Board review, public review, and Board approval.
2. The General Manager shall prepare and submit to the Board of Directors Annual Fiscal Year(s) Goals, Objectives and Performance Metric targets to be used in guiding creation of the District Budget, before presenting a budget to the Board of Directors for adoption.
3. The General Manager shall prepare and submit to the Board of Directors a

Recommended District Budget for the following fiscal year(s) by May 31 of each year. The District Budget shall include Fiscal Year(s) Goals, Objectives and Performance Metric targets.

4. The General Manager shall submit revenue and expenditure status reports to the Board of Directors on a bi-monthly basis unless there are changes in budget projections that significantly impact the financial outlook of the District, in which case the Board of Directors will be informed at the next Regular or Special Meeting of the Board.
5. The General Manager shall establish procedures to ensure that proper controls are implemented for all District expenditures.
6. The General Manager and Chief Financial Officer may approve budgetary transfers that result in no net change in the total Enterprise Budget, which includes Operating and Capital Budgets.
7. The General Manager and Chief Financial Officer may approve expenditures in excess of an approved Department Budget or approved Capital Project Budget that do not result in a change to the total Enterprise Budget.
8. The General Manager may exceed the budgetary control limitations included in the policy by \$500,000 for emergency expenditures which call for immediate action due to an unforeseen combination of circumstances with inadequate time for prior Board approval. Immediate action is taken to avert or alleviate damage to property, to protect the health, safety and welfare of the community and District's employees, or to repair or restore damaged or destroyed property of the District. Such action is deemed to ensure that the facilities of the District are available to serve the transportation needs of the general public. The General Manager shall submit to the Board of Directors for confirmation, within 30 days of the emergency, a report explaining the necessity for the action, a listing of expenditures made under these emergency powers, and any recommended future actions.
9. The General Manager may authorize the hiring of:
 - a. Operators in excess of the number annually authorized through the budget process in an amount not to exceed the number of employees absent from work for a period equal to or greater than six (6) months.
 - b. Maintenance (service) employees in excess of the number annually authorized through the budget process in an amount not to exceed the number of employees absent from work for a period equal to or greater than 30 days.
10. The General Manager may authorize the transfer of corresponding fringe benefit budgetary expenses to a Special Status program budget.



Board Policy No. 314 **CAPITAL PLAN AND PROJECTS POLICY**

ADOPTED: 4/92

RECENT

10/25/2017

SEE ALSO: N/A

AMENDMENT:

SUBJECT CATEGORY: SECTION 300 - FINANCE

SUBSECTION: OPERATING BUDGET, RESERVES,
REVENUE AND CAPITAL

CONTROL DEPARTMENT: FINANCE

I. PURPOSE

The purpose of Board Policy 314 is to establish a process for submission and approval of capital projects and a Capital Improvement Plan (CIP) by the General Manager and then by the Board. This policy also outlines the District's 5-year CIP which shall be updated every two years.

II. PERSONS AFFECTED

All District Board members, staff and members of the public are affected since capital improvements are regularly needed and District assets must be maintained in a State of Good Repair.

III. DEFINITIONS

For the purposes of this Policy, the following definitions are applicable:

“Capital Project” – A capital project consists of an expense or related group of expenses with a value of \$5,000 or more and a life expectancy of one year or more.

“Preventative Maintenance (PM)” - Systematic inspection and maintenance that is regularly performed on equipment or asset to lessen the likelihood of it failing. PM is an eligible use of Federal Transit Administration capital funds.

“State of Good Repair (SGR)” - SGR is a condition in which assets are fit for the purpose for which they were intended.

“Capital Improvement Plan (CIP)” - A short-range plan, usually four to ten years, which identifies capital projects and equipment purchases, provides a planning schedule, and identifies options for funding the plan.

IV. POLICY

Beginning in FY 2017-18, a five-year CIP will be developed by staff, reviewed by the General Manager, and adopted by the Board. The CIP shall be updated every two years and have a five- year planning horizon.

Capital Programming Committee

The Capital Programming Committee reviews and prioritizes capital project requests. The Committee shall consist of the Executive Director of Planning & Engineering, the Chief Operating Officer, the Chief Financial Officer, the Chief Information Officer, the Chief of Safety, Security, and Training, the Director of Maintenance, the Director of Project Controls and Systems Analysis, the Director of Management and Budget, and the Manager of Capital Planning & Grants. The Committee shall periodically review the scope, timing, and eligibility of capital project requests for programming into the CIP. As part of that review, the Capital Planning and Grants Manager shall verify that the request is consistent with the District's adopted Short Range Transit Plan (S RTP), and identify if grant funds are available for the request. Approved requests are then eligible for programming.

State of Good Repair

As a Federal Transit Administration (FTA) grantee, the District is required to program FTA funds based on the District's Transit Asset Management (TAM) plan. Notwithstanding the rest of the policy, the District shall program and prioritize in accordance with FTA regulations.

Capital Project Request

Capital Project Requests are the building blocks of the CIP. AC Transit Department Directors and Managers initiate and submit requests for capital projects. The Capital Programming Committee will periodically review submitted requests to determine whether they are appropriate for programming.

Capital Project Programming

During a CIP update, the Capital Programming Committee will submit to the General Manager a list of Recommended modifications, deferrals/cancellations, and additions. The CIP must identify funding that will be used and whether it is committed, fully/partially funded or planned. Projects with planned funding may move up in priority if funding becomes available. Off-cycle programming of projects based on need or funding opportunity shall also be approved by the Capital Programming Committee and General Manager.

Approval Process

The Capital Programming Committee shall submit to the General Manager a prioritized list of capital project requests for review and approval. The General Manager will submit to the Board of Directors a list of approved capital project requests for programming into the CIP on a two-year cycle or as-needed basis.

Capital Project Approval Criteria

In the preparation of the CIP, the Capital Programming Committee shall evaluate all capital and preventive maintenance projects based upon, but not limited to, the following criteria:

- 1) Benefit to the District, including the effect on safety, future operating costs and revenues.
- 2) FTA asset management requirements.
- 3) Effects on service delivery.
- 4) Consequences of not funding the projects.
- 5) The useful life of the asset.
- 6) The total project cost and schedule for completion.
- 7) The sources of funding. For each funding source, the capital projects proposal shall clearly

indicate whether the source is an existing source, or a new source requiring District approval.

Capital Project Eligible Costs

Eligible costs for capital projects shall consist of only of hard and soft implementation costs, operating, administrative, maintenance and interest expenses incurred prior to close out of the project. Exceptions to this include standard and customary warranty and maintenance costs that are included in the purchase contracts for capital assets.

Capital Budget

The Capital Budget is the portion of the CIP that corresponds to the current District budget period (currently a single fiscal year). The CIP is a program of projects over a five-year horizon, so the Capital Budget for a given fiscal year is the projected spending of all projects for that year. The District Budget for a fiscal year shall include the general fund budget (otherwise known as District Capital) projected to be spent on Capital Projects within that fiscal year.

Reporting

The General Manager shall provide to the District Board an annual Capital Projects Report. The report should summarize the status of ongoing capital projects, including District-funded, grant- funded and preventive maintenance capital projects.

V. AUTHORITY

A. Board Authority

1. The District's General Manager shall submit to the AC Transit District Board every two years a Recommended five-year CIP that identifies all capital projects, their scope, estimated costs, priority, and planned funding sources for the Board's approval.
2. Scope increases to capital projects that exceed twenty percent (20%) of total project cost.
3. Changes in funding source allocations that exceed twenty percent (20%) of total project cost.

B. General Manager's Authority

1. All AC Transit capital projects, previously approved by the Board, regardless of fund source and prior to initiation.
2. All bond issuances for AC Transit capital projects, subject to previous Board approval or, when required voter approval.
3. Addition of capital projects to the CIP that do not exceed \$100,000 and are a routine part of District business.
4. Scope increases to capital projects that do not exceed twenty percent (20%) of total project cost.
5. Changes in fund source allocations that do not exceed twenty percent (20%) of total

project cost.

VI. ATTACHMENTS

None

Alameda-Contra Costa Transit District

Administrative Regulation No. 320A:

Budget Transfers

Issuing Officer: General Manager
Date of Adoption: 11/1992
Most Recent Amendment: 9/28/2022
See Also: None

Subject Category: Section 300 - Finance
Subsection: Operating Budget, Reserves, Revenue and Capital
Control Department(s): Finance

I. PURPOSE

The District's budget establishes operating expenditure limits and corresponding revenue projections for the period from July 1 through June 30 of each year. During the year, the actual cost of operations may vary from the amount budgeted for those purposes. This Administrative Regulation sets forth parameters for all budgetary transfers within and between various expense categories during the year.

II. PERSONS AFFECTED

All District employees, officers, and the Board of Directors.

III. DEFINITIONS

"Budget Transfer" means an action to re-align budget amounts by moving budget to where there are identified deficiencies from where funds can be made available.

"Approvers" means and includes the General Manager and Executives.

"Budget" means an employee of the Budget Department.

"Transfer To: Approver Name" means the name of the Executive approving on behalf of the department with deficient funds.

"Transfer From: Approver Name" means the name of the Executive approving on behalf of the department with available funds.

"Budget balance" means the pre-transfer budget amount for the department and account number specified in the budget transfer information.

"Description of need and availability" means the applicability of the transfer, specifically, why the transfer is needed (i.e. why budget is deficient), and why the transfer funds are available (i.e. why change in original intended use of funds).

IV. REGULATION

A. Budget Transfer – Procedure to Document Need and Availability of Funds

1. Department Executive, Director or Manager will identify the need and availability of funds to proceed with a budget transfer
2. Department Executive, Director or Manager will identify the transfer amount
3. Budget will facilitate approvals via email as specified below

B. Budget Transfer – Procedure to Document Approvals Via Email

1. Department Executive, Director or Manager will use attached example table (to be pasted in email) to send requests to Budget*
* Budget Manager must be included for transfers over \$1,000
2. Subject line of email must include the following words: Budget Transfer Approval (name of approver); [Amount]
3. Body of email must include the following:
 - a. Transfer amount
 - b. "Transfer To: Approver Name", Department (code number and name), Account (account number and name) and budget balance before transfer
 - c. "Transfer From: Approver Name", Department (code number and name), Account (account number and name) and budget balance before transfer
 - d. Description of need and availability of funds to be transferred
4. Seven Email Chain Events listed below:
 - a. "Transfer To" Department Director or Manager - initiates need for budget transfer
 - b. Budget assists with identifying available "Transfer From" funds
 - c. "Transfer To" Department Executive reviews (approve/deny)
 - d. "Transfer From" Department Executive reviews (approve/deny)
 - e. Budget facilitates description of need and availability of funds and documentation of approvals via email
 - f. Chief Financial Officer (approve/deny)
 - g. General Manager* (approve/deny)
* General Manager approval optional for transfers less than \$10,000.

An example of how approvals will be documented in the body of an email is shown below:

<u>Transfer Amount</u>	<u>Transfer From Approver Department Account Budget Balance Before Transfer</u>	<u>Transfer To Approver Department Account Budget Balance Before Transfer</u>	<u>Description</u>
\$50,000	Richard Oslund 6999-Overhead 50474-Safety and Medical Supplies \$500,000	Lynette Little 4332-Drug and Alcohol Testing 40341-Temp Help Additional \$0	Additional temp assistance needed for drug and alcohol unit.

V. RESPONSIBILITIES

- A. Initiation of the budget transfer process must include required information to justify the need and to verify availability of funds.
- B. Department Executives, Directors and Managers are responsible for identifying the need for the budget transfer.
- C. Budget Manager and Budget Department employees are responsible for ensuring the information being routed via email is accurate and complete.
- D. Budget Manager and Budget Department employees are responsible for communicating to Department Executives, Directors and Managers regarding the status of budget changes.
- E. Budget Department Responsibilities:
 - 1. Confirm availability of funds to be transferred;
 - 2. Ensure all information is available for the approvers to review;
 - 3. Facilitate completion of the email routing chain of approvals;
 - 4. Document routing of approvals; and
 - 5. Transfer budget amount and notify Department Executives, Directors and Managers of availability of transferred funds.
- F. The General Manager/Chief Executive Officer is responsible for reviewing and approving or denying all budget transfers over \$10,000.

VI. ATTACHMENTS

None.

Approved by:

A handwritten signature in blue ink, appearing to read "m a hursh", written over a horizontal line.

Michael A. Hursh, General Manager
Alameda-Contra Costa Transit District



Board Policy No. 322 **Reserve Policies**

ADOPTED: 04/1992

RECENT AMENDMENT:
04/12/17

SEE ALSO: N/A

SUBJECT CATEGORY: SECTION 300, FINANCE

SUBSECTION: OPERATING BUDGET, RESERVES,
REVENUE AND CAPITAL

CONTROL DEPARTMENT: FINANCE

I. PURPOSE

The purpose of this Policy is to establish a comprehensive level of District reserves in order to ensure that the District can withstand national, regional and local major economic disruptions, as well as unanticipated expenditure demands due to natural disasters, insurance loss and the like, and meet the need for other non-recurring expenses. Reserve balances shall be accounted for as specifically reserved or restricted net position on the balance sheet.

II. PERSONS AFFECTED

The Finance Department has primary responsibility for maintaining an appropriate level of reserves.

III. DEFINITIONS

“Capital Improvement Costs” means expenditures on capital projects such as major building improvements, construction, or major facility maintenance.

“Self-Insurance” means Insurance of one’s interests by maintaining a fund to cover possible losses rather than by purchasing an insurance policy.

IV. POLICY

A. Reserve for Operations:

Funded through annual budgeted appropriation (until such time as maximum reserve balance is achieved) to meet unexpected decreases of more than ten percent in the levels of Total Revenues and subsidies, as well as unexpected increases of more than ten percent in total operating costs such as unanticipated and unbudgeted increases in fuel costs, additional major pension fund contributions due to sudden portfolio underperformance, or emergency funds for use in the event of major calamity, this reserve will be maintained at a maximum of 20 percent of the

annual operating budget, with a minimum reserve of five percent. These levels are expressed as goal ranges to recognize that fund balances may fluctuate from year-to-year due to the normal course of District operations.

All available carryover funds may be allocated to this Contingency Reserve Fund annually until the reserve reaches the maximum twenty percent (20 percent) of adopted budget operating appropriations.

Whenever contingency reserve funds are used, the reserve shall be replenished as soon as possible.

B. Reserve for District Share of Capital Improvement Costs:

Funded through annual budgeted appropriation, this reserve is to provide funding for high priority capital improvement projects which are designated to be funded by District capital funds.

C. Reserve for Self-Insurance:

Funded through annual budgeted appropriation, the rate will be determined and budgeted annually. An actuarial study will be performed every two years to determine the rate as a percentage of operating budget to be established in a liability account to pay for expenses incurred for the following:

1. Workers' Compensation Reserve for Claims Incurred and Claims Incurred, But Not Reported.
2. Public Liability Reserve for Claims Incurred and Claims Incurred, But Not Reported.

D. Additional Reserves

The District will evaluate the need and plan to fund additional reserves for potential operating liabilities and claims against the District not included in items 1 and 2 above.

E. Reserve for Debt Service:

Funded through bond proceeds equal to highest year debt service obligation of District, reserve funds for Debt Service will be held by trustee for payment of related debt service, as required.

V. ATTACHMENTS

None.



Board Policy No. 324 **Revenues and Grants**

ADOPTED: 4/1992

RECENT

6/26/2019

SEE ALSO: 461, 462

SUBJECT CATEGORY: SECTION 300, FINANCE

SUBSECTION: OPERATING BUDGET, RESERVES,
REVENUE AND CAPITAL

CONTROL DEPARTMENT: FINANCE

I. PURPOSE

This purpose of this policy is to document the requirements for acquiring, administering, and expending revenues and grants. The District's primary sources of revenue are all either sales taxes, parcel and property taxes, or inter-governmental grants and payments. It is essential that the District follow the proper application, reporting, accounting, and expenditure eligibility requirements of its revenue and grant funds.

II. PERSONS AFFECTED

The Finance Department has primary responsibility for the processing of revenues and grants, but all departments are affected by this policy. Staff of any department working on projects or initiatives funded by specific revenue sources must be aware of the requirements and restrictions of that funding source.

III. DEFINITIONS

None

IV. POLICY

A. One-Time Revenues:

The District shall avoid dependence on bond financing to fund on-going operations. One-time revenues shall be used only for one-time expenses or to fund District Reserves, or to repay outstanding debt. When fund balances are greater than budget estimates, it should be considered one-time resources and shall not be used to fund on-going expenses.

B. Investments:

Investments made by the District are covered under Board Policy No. 349. If a revenue or grant has specific investment requirements, they will take precedence over District policies if there is a conflict.

C. Inter-Governmental Grants:

Inter-governmental grants shall be used for only the projects or initiatives covered in the scope of the grant. Capital grants in particular shall be used to finance only those capital improvements consistent with the Capital Improvement Plan and Short-Range Transit Plan as approved or amended by the Board of Directors.

D. Board Approved Grant Applications:

To ensure that grant funding is consistent with the priorities and financial capabilities of the District, the Board of Directors must approve all grant applications through the agenda process. Staff reports for grant applications must include a discussion of what project alternatives staff considered for the grant funds.

E. Grant Management:

The Chief Financial Officer and the Grant Manager shall maintain a system of grant control to ensure that the District maintains a proper grant inventory and associated information records. The system should establish a strategy to align the short-term and long-term capital priority process with grant cycles.

F. Current Expenditures are Budgeted with Current Revenues:

The District shall not budget recurring expenses in excess of revenues it expects in the same fiscal year. Any increase in expenditures or decrease in revenues that results in a budget imbalance will require cost cutting and/or revenue enhancement. The District shall avoid expending inappropriate surpluses or designated reserves to support ongoing operations.

G. Revenue Projections:

The District shall use an objective and analytical process to make revenue projections. In cases of economic uncertainty, conservative projections will be utilized. It is fiscally prudent to budget revenues conservatively, using the lower end of the expected range.

H. Maintain a Diversified and Stable Revenue Base:

To the extent possible, the District shall pursue a diverse and stable revenue base. It is in the District's best interest to have economic development policies that encourage a more diverse revenue base.

I. Pass-Through Funding Agreements:

The following rules shall guide the Board in entering into pass-through agreements:

1. Agreements for the pass-through of funding for projects or programs should prioritize the use of State and Local funds rather than the use of Federal Transit Administration funds to limit administrative burden.
2. Federal Transit Administration funds can be considered in special cases with limited funding options, but only upon staff confirmation that the sub-recipient agency is fully able to comply with federal regulations.
3. Projects covered shall not compete with or oppose existing or planned District projects. Services covered shall not be operated by others if the District can operate the service.
4. The pass-through funding for projects and programs should be prioritized as follows to limit District liability:
 - a. Government agencies, such as cities and counties, shall be considered on a case- by-case basis for pass-through funding agreements.
 - b. Non-profit organizations are not eligible for pass-through funding.
 - c. Private organizations are not eligible for pass-through funding.
5. The District shall request up to 10% of the funding to offset the administrative costs of the agreement.
6. Staff will provide consideration for administration of the pass-through funding by other governmental agencies with existing resources and systems in place, such as Alameda County Transportation Commission or Contra Costa Transportation Authority.
7. Staff shall provide a legal analysis of pass-through agreements prior to submission for Board approval. All agreements shall contain non-negotiable terms that indemnify the District from: all legal liabilities associated with the project; covering project cost overruns; and providing funding in lieu of the original funding source.
8. Staff shall provide assurances to the Board that the responsibilities associated with administering the agreement are within the capability of current resources.

V. AUTHORITY

A. Board Authority

The Board of Directors has the authority to:

- Approve the application for revenues and grants. All applications

- must go through the regular agenda process prior to submittal.
- Approve the signing of pass-through funding agreements.

B. General Manager's Authority

- The General Manager has the authority to sign and execute grant applications and funding agreements approved by the Board of Directors, and to assign signature authority to specific staff as necessary and prudent.
- The General Manager shall ensure that all grant applications go through the Board agenda process prior to submittal as defined in Administrative Regulation 101A.

VI. ATTACHMENTS

None

Debt Management Policy



Board Policy No. 316 Debt Management Policy

ADOPTED: 4/1992

RECENT AMENDMENT:
6/26/2019

SEE ALSO: 461, 462

SUBJECT CATEGORY: SECTION 300, FINANCE

SUBSECTION: OPERATING BUDGET, RESERVES,
REVENUE AND CAPITAL

CONTROL DEPARTMENT: FINANCE

I. PURPOSE

The Debt Management Policy provides guidelines to ensure the prudent management of the debt and capital financing needs of the District and to reflect changes in tax law, government accounting practices, regulatory rules and the debt markets.

This Debt Management Policy is intended to comply with California Senate Bill (SB) 1029 which requires state and local agencies to adopt a comprehensive debt policy before any new debt can be issued starting in January 2017. This Debt Management Policy incorporates the relevant best practices as recommended by the Government Finance Officers Association (GFOA). The District hereby recognizes that a fiscally prudent debt policy is required in order to:

- Maintain the District's sound financial position.
- Ensure the District has the flexibility to respond to changes in future service priorities, revenue levels, and operating expenses.
- Protect the District's credit-worthiness and maintain good standing with credit rating agencies.
- Ensure that all debt is structured in order to minimize financial risk to the District.
- Ensure that the District's debt is consistent with the District's planning goals and objectives and capital improvement program or budget, as applicable.

II. PERSONS AFFECTED

Board of Directors and relevant staff members.

III. DEFINITIONS

“Capital Equipment” means all tangible personal property that has a useful life of more than one (1) year and an acquisition cost of \$5,000 or more per unit. This

definition includes rolling stock and other tangible (movable) property used in the provision of public transit service.

“Bank Loans” means the direct placement loans negotiated with a commercial bank.

“Bond Anticipation Notes” (BANs) means short-term notes that are repaid with the proceeds of a long-term bond issuance.

“Certificates of Participation” (COP) means lease revenue bonds, and lease-purchase transactions which are payable solely by base rental payments made from the general fund.

“Conduit Issuer” means a joint powers authority created by the state, the County of Alameda, or other local governmental entities for the purpose of facilitating the issuance of debt instruments on behalf of governmental agencies such as the District.

“Commercial Paper” means a short-term instrument with maturity not longer than 270 days, often backed by a letter of credit or stand-by liquidity facility.

“Debt Service Coverage” means the ratio of net pledged revenues divided by the annual debt service due in a fiscal year.

“Direct Line of Credit” means an alternative to other short-term borrowing options. They are often structured as a short-term agreement with a financial institution, such as a commercial bank, providing a line of credit, including a revolving line of credit.

“General Obligation Bonds” (GO Bonds) means publicly voted debt that are payable from ad valorem taxes levied on properties located within the District. GO bonds are subject to approval by two-thirds vote of the voters of the debt proposition.

“Grant Anticipation Notes” (GANs) means short-term notes that are repaid with the proceeds of State or Federal grants of any type.

“Rating Agency” means Moody’s, Standard & Poor’s, and/or Fitch, and any other rating agency designated by the District.

“Refunding Obligation” means any instrument used to refinance an existing financial obligation.

“State Revolving Loan Funds” means direct loans from the state government.

“Tax and Revenue Anticipation Notes” (TRANS) means short-term notes for the purposes of funding cash flow needs and are secured and repaid with future anticipated taxes or other types of revenues, usually within the same fiscal year.

“Useful Life” means the date the asset is placed in service and continues until it is removed from service, or for real property, when the District no longer has beneficial use of such facility.

IV. POLICY

A. Purposes for Which Debt May Be Issued

1. Long-Term Debt.

- a. Long-term debt (generally 5 years or longer) may be issued to finance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment and land to be owned and operated by the District. Long-term debt financings are appropriate when the following conditions exist:
 - When the project to be financed is necessary to provide basic services.
 - When the project to be financed will provide benefit to the District over multiple years.
 - When total debt does not constitute an unreasonable burden to the District. *(See Section C below.)*
 - When the debt is used to refinance outstanding debt in order to produce debt service savings or to realize the benefits of a debt restructuring. *(See Section D below.)*
- b. Long-term debt financings will not be considered appropriate for current operating expenses and routine maintenance expenses. The District may use long-term debt financings subject to the following conditions:
 - The project to be financed must be approved by the District’s Board.
 - The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not exceed the approximate average useful life of the project to be financed.
 - The District estimates that sufficient revenues will be available to service the debt through its maturity.
 - The District determines that the issuance of the debt will comply

with the applicable state and federal law.

2. Short-term debt or Interim Financing. Short-term debt (generally less than 5 years) may be issued to provide financing for the District's operational cash flows in order to maintain a steady and even cash flow balance. Short-term debt can be issued to address operating cash flow issues in situations where there is an assurance that grants or tax receipts will be available for repayment during the same fiscal period. Short-term debt may also be used to finance short-lived capital projects, or to provide bridge financing for capital project completion that will later be substituted, or refinanced, with an appropriate long-term financing instrument.
3. Capital Equipment Financing. Lease obligations are a routine and appropriate means of financing capital equipment by public transit agencies. Equipment/vehicle vendor financing is commonly utilized by transit agencies. The useful life of the capital equipment, the terms and conditions of the lease, the direct impact on debt capacity and budget flexibility will be evaluated prior to the implementation of a lease program. *(Also see Section D below.)*

B. Types of Debt

1. The following types of debt are allowable under this Debt Policy:
 - General obligation bonds (GO Bonds)
 - Bond or grant anticipation notes (BANs or GANs)
 - Certificates of participation (COPs), lease revenue bonds, lease-purchase agreements, and capital equipment financing transactions
 - Other revenue bonds
 - Tax and revenue anticipation notes (TRANs)
 - Commercial paper
 - Refunding Obligations
 - State Revolving Loan Funds
 - Lines of Credit (including a revolving line), or Bank Loans

The District's Board may from time to time find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of this Debt Management Policy. Debt shall be issued as fixed rate debt unless the District makes a specific determination as to why a variable rate issue would be beneficial to the District in a specific circumstance.

The District may issue certain types of debt via a Conduit Issuer such as through a joint powers authority created by the state, the County of Alameda, or other local governmental agencies.

C. Relationship of Debt to Capital Improvement Program and Budget

The District is committed to long-term capital planning. The District intends to issue debt for the purposes stated in this Debt Management Policy and to implement policy decisions incorporated in the District's capital budget and the capital improvement plan.

The District shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues.

The District shall integrate its debt issuances with the goals of its capital improvement program by timing the issuance of debt to ensure that projects are available when needed in furtherance of the District's public purposes.

The District shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its general fund.

The District shall not incur additional debt if the aggregate annual debt service for any future fiscal year (adjusted for the Recommended new debt) will exceed 5% of the District's Total Operating Expenses as reflected in its most recent audited financial statements.

D. Policy Goals Related to Planning Goals and Objectives

The District is committed to long-term financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration. The District intends to issue debt for the purposes stated in this Debt Management Policy and to implement policy decisions incorporated in the District's annual operations budget and capital improvement program.

It is a policy goal of the District to utilize conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs. Consistent with this approach, interest rate swaps are prohibited under this Debt Management Policy.

When refinancing debt, it shall be the policy goal of the District to realize, whenever possible, and subject to any overriding non-financial policy considerations, (1) minimum net present value debt service savings equal to or greater than 3.0% of the refunded principal amount, and (2) present value debt service savings shall take into account any escrow fund negative arbitrage.

E. Internal Control Procedures

When issuing debt, in addition to complying with the terms of this Debt Management Policy, the District shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds. Without limiting the foregoing, the District will periodically review the requirements of and will remain in compliance with the following:

- Any continuing disclosure undertakings entered into by the District in accordance with SEC Rule 15c2-12, as amended.
- Any federal tax compliance requirements, including, without limitation, arbitrage and rebate compliance.
- The District's investment policies as they relate to the use and investment of bond proceeds.

Proceeds of debt will be held either (a) by a third-party trustee or fiscal agent, which will disburse such proceeds to or upon the order of the District upon the submission of one or more written requisitions by the General Manager of the District (or his or her written designee), or (b) by the District, to be held and accounted for in a separate fund or account, the expenditure of which will be carefully documented by the District.

V. AUTHORITY

The Debt Management Policy may be amended and updated by the Board as it deems appropriate.

ALAMEDA-CONTRA COSTA TRANSIT DISTRICT
Unaudited Debt Obligation
June 30, 2023

Summary of Long Term Debt for the year ending June 30, 2023

(in thousands)

Unaudited

	Original Issues Amount	Balance June 30, 2022	Additions	Retirements	Balance June 30, 2023	Amount Due Within One Year
Direct Placements	\$ 11,655	\$ 11,655	\$ -	\$ -	\$11,220	\$ 800
2019 Refunding COP						
2.195%-3.326%						
August 1, 2034						
Rated A+						

Certificates of Participation: On December 11, 2019, the Corporation issued Refunding Certificates of Participation Series 2019 (2019 COPS). The proceeds (less \$408,000 of issuance costs and underwriter fees) from the issuance of the \$11.66 million were used to refund and retire the 2009A COPS. In connection with this transaction, the Corporation incurred a deferred loss on refunding that is reported as a deferred outflow of resources in the amount of \$583,000 which is recognized as a component of interest expense over the remaining life of the debt. Interest on the 2019 COPS is payable semi-annually on February 1 and August 1 of each year through the year 2034. There is no right under any circumstances to accelerate the payments or otherwise declare any payments not then in default to be immediately due and payable.

Debt Limit: Board policy on debt management (as defined by Board Policy 316) states that "total annual debt service expenses shall not exceed ten percent of operating revenue (including subsidies) provided that in no event shall such indebtedness exceed twenty percent of assessed value of all real and personal property within the District." As of June 30, 2022, the District's legal annual debt service limit is approximately \$51 million (\$513 million operating revenue x 10%). The District's debt limit is approximately \$200 million (\$1 billion assessed value of all real and personal property x 20%).

(Continued)

ALAMEDA-CONTRA COSTA TRANSIT DISTRICT
Unaudited Debt Obligation
June 30, 2023

\$11,655,000

**Alameda-Contra Costa Transit District - Rated A+
2019 Refunding Certificates of Participation (Federally Taxable)**

Due (August 1)	Principal Amount	Interest Rate	Price†	CUSIP‡ (010851)
2022	\$435,000	2.20%	100.00%	CQ4
2023	800,000	2.321	100.00	CR2
2024	820,000	2.421	100.00	CS0
2025	840,000	2.659	100.00	CT8
2026	865,000	2.709	100.00	CU5
2027	885,000	2.826	100.00	CV3
2028	915,000	2.926	100.00	CW1
2029	940,000	3.026	100.00	CX9
2030	970,000	3.126	100.00	CY7
2031	995,000	3.176	100.00	CZ4
2032	1,030,000	3.226	100.00	DA8
2033	1,065,000	3.276	100.00	DB6
2034	1,095,000	3.326	100.00	DC4

\$11,655,000

† Prices provided by the Underwriter. The District takes no responsibility therefor.

‡ CUSIP® is a registered trademark of the American Bankers Association. CUSIP Global Services (CGS) is managed on behalf of the American Bankers Association by S&P Capital IQ. Copyright© 2019 CUSIP Global Services. All rights reserved. CUSIP® data herein is provided by CUSIP Global Services. This data is not intended to create a database and does not serve in any way as a substitute for the CGS database. CUSIP® numbers are provided for convenience of reference only. None of the District, the Underwriter, or their agents or counsel assumes responsibility for the accuracy of such numbers.

(Continued)

ALAMEDA-CONTRA COSTA TRANSIT DISTRICT
Unaudited Debt Obligation
June 30, 2023

Interest Payment Date	Principal Component	Interest Component	Total Lease Payments	Monthly
2/1/2020	-	\$47,281	\$47,281	
8/1/2020	-	170,212	170,212	28,369
2/1/2021	-	170,212	170,212	28,369
8/1/2021	-	170,212	170,212	28,369
2/1/2022	-	170,212	170,212	28,369
8/1/2022	\$435,000	170,212	605,212	28,369
2/1/2023	-	165,438	165,438	27,573
8/1/2023	800,000	165,438	965,438	27,573
2/1/2024	-	156,154	156,154	26,026
8/1/2024	820,000	156,154	976,154	26,026
2/1/2025	-	146,228	146,228	24,371
8/1/2025	840,000	146,228	986,228	24,371
2/1/2026	-	135,060	135,060	22,510
8/1/2026	865,000	135,060	1,000,060	22,510
2/1/2027	-	123,344	123,344	20,557
8/1/2027	885,000	123,344	1,008,344	20,557
2/1/2028	-	110,839	110,839	18,473
8/1/2028	915,000	110,839	1,025,839	18,473
2/1/2029	-	97,452	97,452	16,242
8/1/2029	940,000	97,452	1,037,452	16,242
2/1/2030	-	83,230	83,230	13,872
8/1/2030	970,000	83,230	1,053,230	13,872
2/1/2031	-	68,069	68,069	11,345
8/1/2031	995,000	68,069	1,063,069	11,345
2/1/2032	-	52,268	52,268	8,711
8/1/2032	1,030,000	52,268	1,082,268	8,711
2/1/2033	-	35,655	35,655	5,942
8/1/2033	1,065,000	35,655	1,100,655	5,942
2/1/2034	-	18,210	18,210	3,035
8/1/2034	1,095,000	18,210	1,113,210	3,035
Total	\$11,655,000	\$3,282,238	\$14,937,238	

Consolidated Salary Schedule

Job Code	Classification Title	Union Affiliation	Effective Date	Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
346	Administrative Assistant *	AFCSME	7/1/23	02	\$73,087	\$75,248	\$77,510	\$79,870	\$82,231	\$84,719	\$87,245	
232	Assistant Buyer	AFCSME	7/1/23	03	\$78,822	\$81,214	\$83,606	\$86,162	\$88,719	\$91,407	\$94,093	
340	Assistant Legal Secretary	AFCSME	7/1/23	03	\$78,822	\$81,214	\$83,606	\$86,162	\$88,719	\$91,407	\$94,093	
041	Retirement System Assistant	AFCSME	7/1/23	03	\$78,822	\$81,214	\$83,606	\$86,162	\$88,719	\$91,407	\$94,093	
347	Senior Administrative Assistant *	AFCSME	7/1/23	03	\$78,822	\$81,214	\$83,606	\$86,162	\$88,719	\$91,407	\$94,093	
349	Administrative Coordinator	AFCSME	7/1/23	04	\$85,050	\$87,539	\$90,163	\$92,913	\$95,633	\$98,518	\$101,501	
622	Assistant Payroll Specialist	AFCSME	7/1/23	04	\$85,050	\$87,539	\$90,163	\$92,913	\$95,633	\$98,518	\$101,501	
284	Assistant Program Specialist *	AFCSME	7/1/23	04	\$85,050	\$87,539	\$90,163	\$92,913	\$95,633	\$98,518	\$101,501	
069	Associate Management Analyst	AFCSME	7/1/23	04	\$85,050	\$87,539	\$90,163	\$92,913	\$95,633	\$98,518	\$101,501	
235	Buyer	AFCSME	7/1/23	04	\$85,050	\$87,539	\$90,163	\$92,913	\$95,633	\$98,518	\$101,501	
258	Claims and Liability Assistant	AFCSME	7/1/23	04	\$85,050	\$87,539	\$90,163	\$92,913	\$95,633	\$98,518	\$101,501	
411	Help Desk Coordinator	AFCSME	7/1/23	04	\$85,050	\$87,539	\$90,163	\$92,913	\$95,633	\$98,518	\$101,501	
306	Human Resources Assistant	AFCSME	7/1/23	04	\$85,050	\$87,539	\$90,163	\$92,913	\$95,633	\$98,518	\$101,501	
341	Legal Secretary	AFCSME	7/1/23	04	\$85,050	\$87,539	\$90,163	\$92,913	\$95,633	\$98,518	\$101,501	
176	Marketing Representative	AFCSME	7/1/23	04	\$85,050	\$87,539	\$90,163	\$92,913	\$95,633	\$98,518	\$101,501	
104	Public Information Systems Assistant	AFCSME	7/1/23	04	\$85,050	\$87,539	\$90,163	\$92,913	\$95,633	\$98,518	\$101,501	
353	Senior Legal Assistant	AFCSME	7/1/23	04	\$85,050	\$87,539	\$90,163	\$92,913	\$95,633	\$98,518	\$101,501	
643	Social Media Coordinator	AFCSME	7/1/23	04	\$85,050	\$87,539	\$90,163	\$92,913	\$95,633	\$98,518	\$101,501	
381	Transportation Supervisor Assistant (Part Time)	AFCSME	7/1/23	04	\$85,050	\$87,539	\$90,163	\$92,913	\$95,633	\$98,518	\$101,501	
170	Assistant Contracts Specialist	AFCSME	7/1/23	05	\$91,833	\$94,585	\$97,340	\$100,289	\$103,304	\$106,385	\$109,596	
642	Assistant Graphic Designer	AFCSME	7/1/23	05	\$91,833	\$94,585	\$97,340	\$100,289	\$103,304	\$106,385	\$109,596	
355	Assistant Transportation Planner	AFCSME	7/1/23	05	\$91,833	\$94,585	\$97,340	\$100,289	\$103,304	\$106,385	\$109,596	
256	Claims and Liability Analyst	AFCSME	7/1/23	05	\$91,833	\$94,585	\$97,340	\$100,289	\$103,304	\$106,385	\$109,596	

Job Code	Classification Title	Union Affiliation	Effective Date	Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
628	Financial Analyst	AFCSME	7/1/23	05	\$91,833	\$94,585	\$97,340	\$100,289	\$103,304	\$106,385	\$109,596	
307	Human Resources Analyst	AFCSME	7/1/23	05	\$91,833	\$94,585	\$97,340	\$100,289	\$103,304	\$106,385	\$109,596	
420	Innovation and Technology Service Analyst	AFCSME	7/1/23	05	\$91,833	\$94,585	\$97,340	\$100,289	\$103,304	\$106,385	\$109,596	
623	Payroll Specialist	AFCSME	7/1/23	05	\$91,833	\$94,585	\$97,340	\$100,289	\$103,304	\$106,385	\$109,596	
233	Procurement Systems Coordinator	AFCSME	7/1/23	05	\$91,833	\$94,585	\$97,340	\$100,289	\$103,304	\$106,385	\$109,596	
285	Program Specialist *	AFCSME	7/1/23	05	\$91,833	\$94,585	\$97,340	\$100,289	\$103,304	\$106,385	\$109,596	
308	Wellness Coordinator	AFCSME	7/1/23	05	\$91,833	\$94,585	\$97,340	\$100,289	\$103,304	\$106,385	\$109,596	
362	Accessible Services Specialist	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	
339	Customer Services Supervisor	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	
177	Digital Communications Specialist	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	
147	Drug and Alcohol Compliance Representative	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	
557	Materials Supervisor	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	
370	Planning Data Analyst	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	
231	Procurement and Materials Analyst	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	
455	Project Coordinator	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	
105	Public Information Systems Coordinator	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	
293	Retirement System Analyst	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	
149	Safety Representative	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	
234	Senior Buyer	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	
184	Senior Employee Development Representative	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	
321	Senior Human Resources Analyst *	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	
017	Senior Innovation and Technology Analyst	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	
003	Senior Marketing Representative	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	
624	Senior Payroll Specialist	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	

Job Code	Classification Title	Union Affiliation	Effective Date	Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
095	Systems Administrator	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	
203	Telecommunications Coordinator	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	
275	Training Instructor	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	
501	Transit Office Manager	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	
103	Transit Schedules Specialist	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	
359	Transportation Planner	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	
380	Transportation Supervisor	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	
482	Treasury Services Coordinator	AFCSME	7/1/23	06	\$99,272	\$102,288	\$105,337	\$108,514	\$111,757	\$115,103	\$118,541	
172	Contracts Specialist	AFCSME	7/1/23	07	\$107,139	\$110,383	\$113,659	\$117,035	\$120,544	\$124,148	\$127,885	
782	Facilities Maintenance Supervisor	AFCSME	7/1/23	07	\$107,139	\$110,383	\$113,659	\$117,035	\$120,544	\$124,148	\$127,885	
144	Incident Review Specialist	AFCSME	7/1/23	07	\$107,139	\$110,383	\$113,659	\$117,035	\$120,544	\$124,148	\$127,885	
795	Maintenance Supervisor	AFCSME	7/1/23	07	\$107,139	\$110,383	\$113,659	\$117,035	\$120,544	\$124,148	\$127,885	
791	Maintenance Technical Supervisor	AFCSME	7/1/23	07	\$107,139	\$110,383	\$113,659	\$117,035	\$120,544	\$124,148	\$127,885	
204	Network-Server Administrator	AFCSME	7/1/23	07	\$107,139	\$110,383	\$113,659	\$117,035	\$120,544	\$124,148	\$127,885	
131	Print Shop Supervisor	AFCSME	7/1/23	07	\$107,139	\$110,383	\$113,659	\$117,035	\$120,544	\$124,148	\$127,885	
259	Senior Claims and Liability Analyst	AFCSME	7/1/23	07	\$107,139	\$110,383	\$113,659	\$117,035	\$120,544	\$124,148	\$127,885	
629	Senior Financial Analyst	AFCSME	7/1/23	07	\$107,139	\$110,383	\$113,659	\$117,035	\$120,544	\$124,148	\$127,885	
630	Senior Financial Analyst - Budget*	AFCSME	7/1/23	07	\$107,139	\$110,383	\$113,659	\$117,035	\$120,544	\$124,148	\$127,885	
627	Senior Financial Analyst - Financial Reporting	AFCSME	7/1/23	07	\$107,139	\$110,383	\$113,659	\$117,035	\$120,544	\$124,148	\$127,885	
626	Senior Financial Analyst - Fixed Assets & Grants	AFCSME	7/1/23	07	\$107,139	\$110,383	\$113,659	\$117,035	\$120,544	\$124,148	\$127,885	
298	Senior Program Specialist *	AFCSME	7/1/23	07	\$107,139	\$110,383	\$113,659	\$117,035	\$120,544	\$124,148	\$127,885	
409	Transit Projects Supervisor	AFCSME	7/1/23	07	\$107,139	\$110,383	\$113,659	\$117,035	\$120,544	\$124,148	\$127,885	
559	Assistant Materials Superintendent	AFCSME	7/1/23	08	\$115,627	\$119,100	\$122,674	\$126,378	\$130,146	\$134,079	\$138,108	
185	Assistant Transportation Superintendent	AFCSME	7/1/23	08	\$115,627	\$119,100	\$122,674	\$126,378	\$130,146	\$134,079	\$138,108	
798	Electronic Systems Supervisor	AFCSME	7/1/23	08	\$115,627	\$119,100	\$122,674	\$126,378	\$130,146	\$134,079	\$138,108	

Job Code	Classification Title	Union Affiliation	Effective Date	Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
292	Environmental Compliance Specialist	AFCSME	7/1/23	08	\$115,627	\$119,100	\$122,674	\$126,378	\$130,146	\$134,079	\$138,108	
186	Learning and Development Administrator	AFCSME	7/1/23	08	\$115,627	\$119,100	\$122,674	\$126,378	\$130,146	\$134,079	\$138,108	
108	Marketing Administrator	AFCSME	7/1/23	08	\$115,627	\$119,100	\$122,674	\$126,378	\$130,146	\$134,079	\$138,108	
004	Network/Server Engineer	AFCSME	7/1/23	08	\$115,627	\$119,100	\$122,674	\$126,378	\$130,146	\$134,079	\$138,108	
094	Operations Data Systems Administrator	AFCSME	7/1/23	08	\$115,627	\$119,100	\$122,674	\$126,378	\$130,146	\$134,079	\$138,108	
371	Planning Data Administrator	AFCSME	7/1/23	08	\$115,627	\$119,100	\$122,674	\$126,378	\$130,146	\$134,079	\$138,108	
360	Planning Operations Administrator	AFCSME	7/1/23	08	\$115,627	\$119,100	\$122,674	\$126,378	\$130,146	\$134,079	\$138,108	
632	Principal Financial Analyst*	AFCSME	7/1/23	08	\$115,627	\$119,100	\$122,674	\$126,378	\$130,146	\$134,079	\$138,108	
317	Project Controls Administrator	AFCSME	7/1/23	08	\$115,627	\$119,100	\$122,674	\$126,378	\$130,146	\$134,079	\$138,108	
457	Project Manager I	AFCSME	7/1/23	08	\$115,627	\$119,100	\$122,674	\$126,378	\$130,146	\$134,079	\$138,108	
154	Safety Administrator	AFCSME	7/1/23	08	\$115,627	\$119,100	\$122,674	\$126,378	\$130,146	\$134,079	\$138,108	
372	Scheduling Data Administrator	AFCSME	7/1/23	08	\$115,627	\$119,100	\$122,674	\$126,378	\$130,146	\$134,079	\$138,108	
319	Senior Human Resources Info Systems Analyst	AFCSME	7/1/23	08	\$115,627	\$119,100	\$122,674	\$126,378	\$130,146	\$134,079	\$138,108	
792	Senior Maintenance Supervisor	AFCSME	7/1/23	08	\$115,627	\$119,100	\$122,674	\$126,378	\$130,146	\$134,079	\$138,108	
358	Senior Transportation Planner	AFCSME	7/1/23	08	\$115,627	\$119,100	\$122,674	\$126,378	\$130,146	\$134,079	\$138,108	
142	Senior Transportation Supervisor	AFCSME	7/1/23	08	\$115,627	\$119,100	\$122,674	\$126,378	\$130,146	\$134,079	\$138,108	
410	Statistical Data and Information Analyst	AFCSME	7/1/23	08	\$115,627	\$119,100	\$122,674	\$126,378	\$130,146	\$134,079	\$138,108	
202	Telecommunications Administrator	AFCSME	7/1/23	08	\$115,627	\$119,100	\$122,674	\$126,378	\$130,146	\$134,079	\$138,108	
071	Training and Education Assistant Manager	AFCSME	7/1/23	08	\$115,627	\$119,100	\$122,674	\$126,378	\$130,146	\$134,079	\$138,108	
102	Transit Schedules Administrator	AFCSME	7/1/23	08	\$115,627	\$119,100	\$122,674	\$126,378	\$130,146	\$134,079	\$138,108	
698	Treasury Administrator	AFCSME	7/1/23	08	\$115,627	\$119,100	\$122,674	\$126,378	\$130,146	\$134,079	\$138,108	
161	Assistant Facilities Maintenance Manager	AFCSME	7/1/23	09	\$124,867	\$128,572	\$132,439	\$136,405	\$140,470	\$144,730	\$149,022	

Job Code	Classification Title	Union Affiliation	Effective Date	Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
062	Claims & Liability Administrator	AFCSME	7/1/23	09	\$124,867	\$128,572	\$132,439	\$136,405	\$140,470	\$144,730	\$149,022	
201	Computer Operations Administrator	AFCSME	7/1/23	09	\$124,867	\$128,572	\$132,439	\$136,405	\$140,470	\$144,730	\$149,022	
291	Contracts Compliance Administrator	AFCSME	7/1/23	09	\$124,867	\$128,572	\$132,439	\$136,405	\$140,470	\$144,730	\$149,022	
010	External Affairs Representative	AFCSME	7/1/23	09	\$124,867	\$128,572	\$132,439	\$136,405	\$140,470	\$144,730	\$149,022	
697	Finance Administrator	AFCSME	7/1/23	09	\$124,867	\$128,572	\$132,439	\$136,405	\$140,470	\$144,730	\$149,022	
143	Incident Review Administrator	AFCSME	7/1/23	09	\$124,867	\$128,572	\$132,439	\$136,405	\$140,470	\$144,730	\$149,022	
205	Network Security Engineer	AFCSME	7/1/23	09	\$124,867	\$128,572	\$132,439	\$136,405	\$140,470	\$144,730	\$149,022	
295	Program Administrator *	AFCSME	7/1/23	09	\$124,867	\$128,572	\$132,439	\$136,405	\$140,470	\$144,730	\$149,022	
051	Retirement System Administrator	AFCSME	7/1/23	09	\$124,867	\$128,572	\$132,439	\$136,405	\$140,470	\$144,730	\$149,022	
107	Senior Capital Planning Specialist	AFCSME	7/1/23	09	\$124,867	\$128,572	\$132,439	\$136,405	\$140,470	\$144,730	\$149,022	
174	Senior Contracts Specialist	AFCSME	7/1/23	09	\$124,867	\$128,572	\$132,439	\$136,405	\$140,470	\$144,730	\$149,022	
209	Systems Engineer	AFCSME	7/1/23	09	\$124,867	\$128,572	\$132,439	\$136,405	\$140,470	\$144,730	\$149,022	
294	Title VI Program Administrator	AFCSME	7/1/23	09	\$124,867	\$128,572	\$132,439	\$136,405	\$140,470	\$144,730	\$149,022	
363	Accessible Services Manager	AFCSME	7/1/23	10	\$134,897	\$138,960	\$143,123	\$147,417	\$151,843	\$156,430	\$161,114	
297	Customer Services Manager	AFCSME	7/1/23	10	\$134,897	\$138,960	\$143,123	\$147,417	\$151,843	\$156,430	\$161,114	
012	Database Administrator	AFCSME	7/1/23	10	\$134,897	\$138,960	\$143,123	\$147,417	\$151,843	\$156,430	\$161,114	
005	Information Services Project Manager	AFCSME	7/1/23	10	\$134,897	\$138,960	\$143,123	\$147,417	\$151,843	\$156,430	\$161,114	
633	Marketing/Communications Manager	AFCSME	7/1/23	10	\$134,897	\$138,960	\$143,123	\$147,417	\$151,843	\$156,430	\$161,114	
558	Materials Superintendent	AFCSME	7/1/23	10	\$134,897	\$138,960	\$143,123	\$147,417	\$151,843	\$156,430	\$161,114	
027	Peoplesoft Engineer	AFCSME	7/1/23	10	\$134,897	\$138,960	\$143,123	\$147,417	\$151,843	\$156,430	\$161,114	
208	Senior Network Security Engineer	AFCSME	7/1/23	10	\$134,897	\$138,960	\$143,123	\$147,417	\$151,843	\$156,430	\$161,114	
210	Senior Systems Engineer	AFCSME	7/1/23	10	\$134,897	\$138,960	\$143,123	\$147,417	\$151,843	\$156,430	\$161,114	
029	Software Engineer	AFCSME	7/1/23	10	\$134,897	\$138,960	\$143,123	\$147,417	\$151,843	\$156,430	\$161,114	
159	Technical Services Manager	AFCSME	7/1/23	10	\$134,897	\$138,960	\$143,123	\$147,417	\$151,843	\$156,430	\$161,114	

Job Code	Classification Title	Union Affiliation	Effective Date	Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
76	Traffic Engineer	AFCSME	7/1/23	10	\$134,897	\$138,960	\$143,123	\$147,417	\$151,843	\$156,430	\$161,114	
025	Enterprise Network Engineer	AFCSME	7/1/23	11	\$145,744	\$150,072	\$154,628	\$159,216	\$164,001	\$168,917	\$173,996	
026	Enterprise Software Engineer	AFCSME	7/1/23	11	\$145,744	\$150,072	\$154,628	\$159,216	\$164,001	\$168,917	\$173,996	
160	Facilities Maintenance Manager	AFCSME	7/1/23	11	\$145,744	\$150,072	\$154,628	\$159,216	\$164,001	\$168,917	\$173,996	
211	Innovation and Technology Supervisor	AFCSME	7/1/23	11	\$145,744	\$150,072	\$154,628	\$159,216	\$164,001	\$168,917	\$173,996	
237	Purchasing Manager	AFCSME	7/1/23	11	\$145,744	\$150,072	\$154,628	\$159,216	\$164,001	\$168,917	\$173,996	
028	Senior Peoplesoft Engineer	AFCSME	7/1/23	11	\$145,744	\$150,072	\$154,628	\$159,216	\$164,001	\$168,917	\$173,996	
098	Transit Schedules Manager	AFCSME	7/1/23	11	\$145,744	\$150,072	\$154,628	\$159,216	\$164,001	\$168,917	\$173,996	
725	Typist Clerk	ATU - Clerical	7/1/23	03	\$31.97	\$32.61	\$33.26					
755	Data Entry Clerk	ATU - Clerical	7/1/23	04	\$32.61	\$33.26	\$34.04					
571	Mail Clerk	ATU - Clerical	7/1/23	05	\$32.82	\$33.47	\$34.26					
650	Senior Account Clerk	ATU - Clerical	7/1/23	08	\$34.04	\$34.75	\$35.55					
655	Senior Clerk	ATU - Clerical	7/1/23	08	\$34.04	\$34.75	\$35.55					
670	Senior Typist Clerk	ATU - Clerical	7/1/23	08	\$34.04	\$34.75	\$35.55					
635	Customer Service Clerk	ATU - Clerical	7/1/23	10	\$32.33	\$34.03	\$35.74					
470	Assistant Schedule Analyst	ATU - Clerical	7/1/23	11	\$34.75	\$35.55	\$36.47					
658	Lead Customer Service Clerk	ATU - Clerical	7/1/23	12 A	\$37.52							
385	Schedule Analyst	ATU - Clerical	7/1/23	14	\$35.97	\$37.43	\$38.34					
671	Senior Administrative Clerk	ATU - Clerical	7/1/23	15	\$37.43	\$38.34	\$39.48					
325	Senior Schedule Analyst	ATU - Clerical	7/1/23	17	\$38.34	\$39.48	\$40.46					
600	Mail Messenger	ATU - Transport	7/1/23	02	\$34.26							
535	Division Clerk	ATU - Transport	7/1/23	03	\$34.56	\$35.36						
545	Timekeeper	ATU - Transport	7/1/23	03	\$34.56	\$35.36						
990	Bus Operator (30 Month Progression)	ATU - Transport	7/1/23	05A				\$36.89				
991	Bus Operator (42 Month Progression)	ATU - Transport	7/1/23	05B							\$36.89	
992	Bus Operator (48 Month Progression) Training Rate	ATU - Transport	7/1/23	05D	\$23.70							

Job Code	Classification Title	Union Affiliation	Effective Date	Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
992	Bus Operator (48) (64% of Top Wage)	ATU - Transport	7/1/23	05D	\$25.82							
992	Bus Operator (48) Bus Operator (48) Next six (6) months (1 - 1.5 Yr)	ATU - Transport	7/1/23	05D	\$27.67							
992	Bus Operator (48) Bus Operator (48) Next six (6) months (1.5 - 2 Yr)	ATU - Transport	7/1/23	05D	\$29.51							
992	Bus Operator (48) Bus Operator (48) Next twelve (12) months (2 - 3 Yr)	ATU - Transport	7/1/23	05D	\$31.36							
992	Bus Operator (48) Bus Operator (48) Next twelve (12) months (3 - 4 Yr)	ATU - Transport	7/1/23	05D	\$33.20							
992	Bus Operator (48) Bus Operator (48) Training Completed (Up to 1st year)	ATU - Transport	7/1/23	05D	\$36.89							
551	BRT Platform Agent	ATU - Transport	7/1/23	08	\$38.85							
550	Lead Timekeeper	ATU - Transport	7/1/23	08	\$38.85							
530	Dispatcher	ATU - Transport	7/1/23	09	\$40.77							
505	Chief Dispatcher	ATU - Transport	7/1/23	10	\$46.89							
993	Bus Operator Mentor Coordinator	ATU - Transport	7/1/23	11	\$50.36							
866	Janitor	ATU Maintenance	7/1/23	01	\$23.54	\$24.73						
864	Service Employee	ATU Maintenance	7/1/23	02	\$26.07	\$27.48	\$28.95	\$30.36	\$31.81			
745	Division Senior Clerk/Maintenance	ATU Maintenance	7/1/23	04	\$34.56	\$35.36						
814	Waste Clean Up Worker	ATU Maintenance	7/1/23	07	\$38.15							
813	Yard Scrubber Equipment Operator	ATU Maintenance	7/1/23	07	\$38.15							
801	Apprentice Facilities Maintenance Mechanic	ATU Maintenance	7/1/23	08A	\$36.31	\$38.07	\$41.05					
901	Apprentice Mechanic Level 1-8	ATU Maintenance	7/1/23	09	\$26.37	\$28.42	\$30.52	\$32.66	\$34.77	\$36.89	\$39.01	\$41.08

Job Code	Classification Title	Union Affiliation	Effective Date	Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
812	Bus Stop Maintenance Worker	ATU Maintenance	7/1/23	10	\$41.14							
849	Painter A	ATU Maintenance	7/1/23	10	\$41.14							
882	Upholsterer A	ATU Maintenance	7/1/23	10	\$41.14							
854	Painter AA	ATU Maintenance	7/1/23	11	\$41.62							
881	Upholsterer AA	ATU Maintenance	7/1/23	11	\$41.62							
802	Journey Facilities Maintenance Mechanic	ATU Maintenance	7/1/23	12	\$43.21							
834	Lift Mechanic	ATU Maintenance	7/1/23	12	\$43.21							
963	Senior Body Mechanic	ATU Maintenance	7/1/23	12	\$43.21							
778	Small and Medium Duty Vehicle Mechanic	ATU Maintenance	7/1/23	12	\$43.21							
837	Unit Room Mechanic	ATU Maintenance	7/1/23	12	\$43.21							
909	Journey Level Mechanic	ATU Maintenance	7/1/23	13	\$40.02	\$42.25	\$44.47					
817	Welder/Sheet metal Mechanic A	ATU Maintenance	7/1/23	14	\$47.11							
966	Body Frame Mechanic *	ATU Maintenance	7/1/23	15	\$47.54							
974	Frame/Body Mechanic *	ATU Maintenance	7/1/23	15	\$47.54							
948	Master Journey Level Mechanic	ATU Maintenance	7/1/23	15	\$47.54							
819	Welder/Sheet Metal Mechanic AA	ATU Maintenance	7/1/23	15	\$47.54							
815	Machinist	ATU Maintenance	7/1/23	16	\$49.01							
951	Facilities Maintenance Trainer	ATU Maintenance	7/1/23	18	\$55.60							
947	Maintenance Trainer	ATU Maintenance	7/1/23	18	\$55.60							
949	Apprentice Mentor **	ATU Maintenance	7/1/23	19	\$57.81							
636	Bindery Worker	ATU Materials	7/1/23	01	\$32.02							
610	Parts Clerk	ATU Materials	7/1/23	02	\$35.48	\$35.95						
690	Shipping & Receiving Clerk	ATU Materials	7/1/23	04	\$35.95	\$36.64						
638	Graphic Arts/Computer Typesetter	ATU Materials	7/1/23	05	\$35.48	\$36.78						

Job Code	Classification Title	Union Affiliation	Effective Date	Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
639	Printer	ATU Materials	7/1/23	05	\$35.48	\$36.78						
560	Inventory Control Clerk	ATU Materials	7/1/23	07	\$37.49							
637	Printing Press Operator	ATU Materials	7/1/23	08	\$42.05							
440	Electronic Support Worker	IBEW	1/1/23	01	\$34.63							
438	Apprentice Senior Electronic Technician	IBEW	1/1/23	02	\$38.46	\$40.85	\$43.26	\$45.65	\$48.05			
439	Pre-Apprentice Sr Electronic Technician	IBEW	1/1/23	02	\$38.46	\$40.85	\$43.26	\$45.65	\$48.05			
810	Electrician	IBEW	1/1/23	03	\$44.52	\$49.47						
435	Facilities Systems Technician	IBEW	1/1/23	03	\$44.52	\$49.47						
441	HVAC Technician	IBEW	1/1/23	03	\$44.52	\$49.47						
437	Senior Electronic Technician	IBEW	1/1/23	03	\$44.52	\$49.47						
Intern	Intern	Intern	7/1/18	Intern	\$15.00	\$16.00	\$17.00	\$18.00	\$19.00			
346-U	Administrative Assistant *	Unrepresented	7/1/23	02	\$72,878	\$75,070	\$77,358	\$79,642	\$82,054	\$84,498	\$87,034	
347-U	Senior Administrative Assistant *	Unrepresented	7/1/23	03	\$78,656	\$80,976	\$83,452	\$85,925	\$88,530	\$91,133	\$93,867	
284-U	Assistant Program Specialist *	Unrepresented	7/1/23	04	\$84,784	\$87,324	\$89,989	\$92,624	\$95,416	\$98,305	\$101,254	
348	Executive Administrative Assistant	Unrepresented	7/1/23	04	\$84,784	\$87,324	\$89,989	\$92,624	\$95,416	\$98,305	\$101,254	
285-U	Program Specialist *	Unrepresented	7/1/23	05	\$91,607	\$94,275	\$97,131	\$100,052	\$103,036	\$106,146	\$109,331	
342	Administrative Specialist	Unrepresented	7/1/23	06	\$99,068	\$102,021	\$105,099	\$108,240	\$111,481	\$114,810	\$118,254	
067	Management Analyst	Unrepresented	7/1/23	06	\$99,068	\$102,021	\$105,099	\$108,240	\$111,481	\$114,810	\$118,254	
321-U	Senior Human Resources Analyst *	Unrepresented	7/1/23	06	\$99,068	\$102,021	\$105,099	\$108,240	\$111,481	\$114,810	\$118,254	
354	Executive Coordinator	Unrepresented	7/1/23	07	\$106,908	\$110,084	\$113,352	\$116,748	\$120,239	\$123,859	\$127,575	
088	Internal Auditor	Unrepresented	7/1/23	07	\$106,908	\$110,084	\$113,352	\$116,748	\$120,239	\$123,859	\$127,575	
280	Labor Relations Representative	Unrepresented	7/1/23	07	\$106,908	\$110,084	\$113,352	\$116,748	\$120,239	\$123,859	\$127,575	
630-U	Senior Financial Analyst - Budget*	Unrepresented	7/1/23	07	\$106,908	\$110,084	\$113,352	\$116,748	\$120,239	\$123,859	\$127,575	
298-U	Senior Program Specialist *	Unrepresented	7/1/23	07	\$106,908	\$110,084	\$113,352	\$116,748	\$120,239	\$123,859	\$127,575	
351	Assistant District Secretary	Unrepresented	7/1/23	08	\$115,351	\$118,812	\$122,399	\$126,050	\$129,859	\$133,761	\$137,774	
188	Human Resources Administrator	Unrepresented	7/1/23	08	\$115,351	\$118,812	\$122,399	\$126,050	\$129,859	\$133,761	\$137,774	

Job Code	Classification Title	Union Affiliation	Effective Date	Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
620	Payroll Administrator	Unrepresented	7/1/23	08	\$115,351	\$118,812	\$122,399	\$126,050	\$129,859	\$133,761	\$137,774	
632-U	Principal Financial Analyst*	Unrepresented	7/1/23	08	\$115,351	\$118,812	\$122,399	\$126,050	\$129,859	\$133,761	\$137,774	
035	Equal Employment Opportunity (EEO) Program Administrator	Unrepresented	7/1/23	09	\$124,526	\$128,271	\$132,112	\$136,048	\$140,176	\$144,332	\$148,662	
281	Labor Relations Administrator	Unrepresented	7/1/23	09	\$124,526	\$128,271	\$132,112	\$136,048	\$140,176	\$144,332	\$148,662	
295-U	Program Administrator *	Unrepresented	7/1/23	09	\$124,526	\$128,271	\$132,112	\$136,048	\$140,176	\$144,332	\$148,662	
190	Senior Human Resources Administrator	Unrepresented	7/1/23	09	\$124,526	\$128,271	\$132,112	\$136,048	\$140,176	\$144,332	\$148,662	
090	Senior Management Analyst	Unrepresented	7/1/23	09	\$124,526	\$128,271	\$132,112	\$136,048	\$140,176	\$144,332	\$148,662	
227	Attorney I	Unrepresented	7/1/23	10	\$134,585	\$138,619	\$142,778	\$147,063	\$151,508	\$156,045	\$160,726	
087	Internal Audit Manager	Unrepresented	7/1/23	10	\$134,585	\$138,619	\$142,778	\$147,063	\$151,508	\$156,045	\$160,726	
156	Maintenance Superintendent	Unrepresented	7/1/23	10	\$134,585	\$138,619	\$142,778	\$147,063	\$151,508	\$156,045	\$160,726	
083	Operations Control Center Manager	Unrepresented	7/1/23	10	\$134,585	\$138,619	\$142,778	\$147,063	\$151,508	\$156,045	\$160,726	
240	Payroll Manager	Unrepresented	7/1/23	10	\$134,585	\$138,619	\$142,778	\$147,063	\$151,508	\$156,045	\$160,726	
350	Principal Transportation Planner	Unrepresented	7/1/23	10	\$134,585	\$138,619	\$142,778	\$147,063	\$151,508	\$156,045	\$160,726	
063	Project Manager II	Unrepresented	7/1/23	10	\$134,585	\$138,619	\$142,778	\$147,063	\$151,508	\$156,045	\$160,726	
065	Real Estate Manager	Unrepresented	7/1/23	10	\$134,585	\$138,619	\$142,778	\$147,063	\$151,508	\$156,045	\$160,726	
164	Transportation Superintendent	Unrepresented	7/1/23	10	\$134,585	\$138,619	\$142,778	\$147,063	\$151,508	\$156,045	\$160,726	
228	Attorney II	Unrepresented	7/1/23	11	\$145,348	\$149,760	\$154,205	\$158,838	\$163,599	\$168,519	\$173,574	
173	Contracts Services Manager	Unrepresented	7/1/23	11	\$145,348	\$149,760	\$154,205	\$158,838	\$163,599	\$168,519	\$173,574	
082	Human Resources Manager	Unrepresented	7/1/23	11	\$145,348	\$149,760	\$154,205	\$158,838	\$163,599	\$168,519	\$173,574	
091	Manager of Business Analytics	Unrepresented	7/1/23	11	\$145,348	\$149,760	\$154,205	\$158,838	\$163,599	\$168,519	\$173,574	
299	Program Manager	Unrepresented	7/1/23	11	\$145,348	\$149,760	\$154,205	\$158,838	\$163,599	\$168,519	\$173,574	
109	Protective Services Manager	Unrepresented	7/1/23	11	\$145,348	\$149,760	\$154,205	\$158,838	\$163,599	\$168,519	\$173,574	
064	Senior Project Manager	Unrepresented	7/1/23	11	\$145,348	\$149,760	\$154,205	\$158,838	\$163,599	\$168,519	\$173,574	
097	Service Planning Manager	Unrepresented	7/1/23	11	\$145,348	\$149,760	\$154,205	\$158,838	\$163,599	\$168,519	\$173,574	
072	Training and Education Manager	Unrepresented	7/1/23	11	\$145,348	\$149,760	\$154,205	\$158,838	\$163,599	\$168,519	\$173,574	

Job Code	Classification Title	Union Affiliation	Effective Date	Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
356	Transportation Planning Manager	Unrepresented	7/1/23	11	\$145,348	\$149,760	\$154,205	\$158,838	\$163,599	\$168,519	\$173,574	
043	Assistant Director of Maintenance	Unrepresented	7/1/23	12	\$156,683	\$161,348	\$166,180	\$171,147	\$176,279	\$181,580	\$187,027	
084	Assistant Director of Procurement and Materials Management	Unrepresented	7/1/23	12	\$156,683	\$161,348	\$166,180	\$171,147	\$176,279	\$181,580	\$187,027	
011	Assistant Director of Transportation	Unrepresented	7/1/23	12	\$156,683	\$161,348	\$166,180	\$171,147	\$176,279	\$181,580	\$187,027	
206	Budget Manager	Unrepresented	7/1/23	12	\$156,683	\$161,348	\$166,180	\$171,147	\$176,279	\$181,580	\$187,027	
313	Capital Planning & Grants Manager	Unrepresented	7/1/23	12	\$156,683	\$161,348	\$166,180	\$171,147	\$176,279	\$181,580	\$187,027	
257	Claims & Liability Manager	Unrepresented	7/1/23	12	\$156,683	\$161,348	\$166,180	\$171,147	\$176,279	\$181,580	\$187,027	
192	Innovation and Technology Manager	Unrepresented	7/1/23	12	\$156,683	\$161,348	\$166,180	\$171,147	\$176,279	\$181,580	\$187,027	
279	Labor Relations Manager	Unrepresented	7/1/23	12	\$156,683	\$161,348	\$166,180	\$171,147	\$176,279	\$181,580	\$187,027	
106	Manager of Media Affairs and Strategic Initiatives	Unrepresented	7/1/23	12	\$156,683	\$161,348	\$166,180	\$171,147	\$176,279	\$181,580	\$187,027	
153	Safety Manager	Unrepresented	7/1/23	12	\$156,683	\$161,348	\$166,180	\$171,147	\$176,279	\$181,580	\$187,027	
251	Attorney III	Unrepresented	7/1/23	13	\$169,180	\$174,278	\$179,479	\$184,878	\$190,412	\$196,108	\$201,992	
238	Controller	Unrepresented	7/1/23	13	\$169,180	\$174,278	\$179,479	\$184,878	\$190,412	\$196,108	\$201,992	
314	Director of Capital Projects	Unrepresented	7/1/23	13	\$169,180	\$174,278	\$179,479	\$184,878	\$190,412	\$196,108	\$201,992	
089	Director of Management and Budget	Unrepresented	7/1/23	13	\$169,180	\$174,278	\$179,479	\$184,878	\$190,412	\$196,108	\$201,992	
207	Director of Revenue Management	Unrepresented	7/1/23	13	\$169,180	\$174,278	\$179,479	\$184,878	\$190,412	\$196,108	\$201,992	
634	Marketing & Communications Director	Unrepresented	7/1/23	13	\$169,180	\$174,278	\$179,479	\$184,878	\$190,412	\$196,108	\$201,992	
034	Director of Business Sciences	Unrepresented	7/1/23	14	\$182,646	\$188,079	\$193,747	\$199,542	\$205,576	\$211,741	\$218,093	
296	Director of Civil Rights and Compliance Programs	Unrepresented	7/1/23	14	\$182,646	\$188,079	\$193,747	\$199,542	\$205,576	\$211,741	\$218,093	
326	Director of Human Resources	Unrepresented	7/1/23	14	\$182,646	\$188,079	\$193,747	\$199,542	\$205,576	\$211,741	\$218,093	
198	Director of Innovation and Technology	Unrepresented	7/1/23	14	\$182,646	\$188,079	\$193,747	\$199,542	\$205,576	\$211,741	\$218,093	

Job Code	Classification Title	Union Affiliation	Effective Date	Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
033	Director of Legislative Affairs & Community Relations	Unrepresented	7/1/23	14	\$182,646	\$188,079	\$193,747	\$199,542	\$205,576	\$211,741	\$218,093	
086	Director of Procurement and Materials Management	Unrepresented	7/1/23	14	\$182,646	\$188,079	\$193,747	\$199,542	\$205,576	\$211,741	\$218,093	
024	Director of Service Development and Planning	Unrepresented	7/1/23	14	\$182,646	\$188,079	\$193,747	\$199,542	\$205,576	\$211,741	\$218,093	
152	Director of Safety, Security, & Training	Unrepresented	7/1/23	14	\$182,646	\$188,079	\$193,747	\$199,542	\$205,576	\$211,741	\$218,093	
253	Senior Attorney	Unrepresented	7/1/23	14	\$182,646	\$188,079	\$193,747	\$199,542	\$205,576	\$211,741	\$218,093	
263	Assistant General Counsel	Unrepresented	7/1/23	15	\$197,277	\$203,143	\$209,242	\$215,508	\$221,975	\$228,640	\$235,500	
038	Director of Bus Rapid Transit	Unrepresented	7/1/23	15	\$197,277	\$203,143	\$209,242	\$215,508	\$221,975	\$228,640	\$235,500	
696	Director of Maintenance	Unrepresented	7/1/23	15	\$197,277	\$203,143	\$209,242	\$215,508	\$221,975	\$228,640	\$235,500	
009	Director of Transportation	Unrepresented	7/1/23	15	\$197,277	\$203,143	\$209,242	\$215,508	\$221,975	\$228,640	\$235,500	
030	Board Administrative Officer/District Secretary	Unrepresented	1/1/22	Board Officer	\$208,089	\$208,089						
002	General Counsel/Chief Legal Officer	Unrepresented	1/1/22	Board Officer	\$270,034	\$270,034						
001	General Manager/Chief Executive Officer	Unrepresented	1/1/22	Board Officer	\$364,111	\$364,111						
014	Chief Financial Officer	Unrepresented	7/1/22	Chief	\$223,316	\$285,349						
075	Chief Information Officer	Unrepresented	7/1/22	Chief	\$223,316	\$285,349						
015	Chief Operating Officer	Unrepresented	7/1/22	Chief	\$223,316	\$285,349						
049	Executive Director of External Affairs, Marketing & Communications	Unrepresented	7/1/22	Executive	\$210,911	\$260,537						
045	Executive Director of Human Resources	Unrepresented	7/1/22	Executive	\$210,911	\$260,537						
044	Executive Director of Planning & Engineering	Unrepresented	7/1/22	Executive	\$210,911	\$260,537						
042	Retirement System Manager	Unrepresented	1/1/23	Retirement Board Officer	\$190,000	\$190,000						

Footnotes

- * AFSCME and Unrepresented - * Designates those positions in this classification that may be either represented (AFSCME) or Unrepresented depending upon area to which assigned.
- * ATU - * Sr. Body Mechanic is the journey level of body mechanics. Body/Frame and Frame/Body Mechanics are a pay differential for Senior Body Mechanic. They are not separate classification
- ** ATU - This is an assignment, not a separate classification.

Capital Definition

Capital costs are those expenses related to purchasing capital equipment and financing capital projects. They are large, expenditures that are depreciated over several years. A capital asset is coded to account "10501" is associated with an Asset Profile number and usually has a unit value of \$5,000.00 or more.

11101-Rolling Stock/Revenue Vehicle. This category contains all funds spent on any of the following items: rolling stock for replacement or for fleet expansion; labor and inventory used; funds expended on a contractor for the rehabilitation or remanufacture of revenue service vehicles; acquisition of major components for inventory; acquisition of major components for use in the rehabilitation or remanufacture of revenue vehicles. The cost for these vehicles will include the invoice or contract price, minus a discount, if any, plus freight, excise taxes, insurance in transit, unloading costs and other expenses incurred in obtaining delivery of the vehicle upon the premises of the AC transit.

11102-Revenue Vehicle-Reconditioning: Rebuilding of revenue vehicle rolling stock to original specifications of the manufacturer. This may include some new components but has less emphasis on structural restoration than would be the case in a remanufacturing operation, focusing on mechanical systems and vehicle interiors. Remanufacture: The structural restoration of revenue service rolling stock in addition to installation of new or rebuilt major components to extend service life.

11103-Service Vehicles. The floating and rolling stock used in connection with keeping revenue vehicles in operation. Service Vehicles includes the body and chassis and all fixtures and appliances inside or attached to the body or chassis, except revenue vehicle movement control equipment (radios). For rubber-tired vehicles, it includes the cost of one set of tires and tubes to make the vehicle operational, if the tires and tubes are owned by AC transit. The cost of these vehicles shall include the invoice or contract price, less discount, if any, plus freight, excise taxes, insurance in transit, unloading costs and other expenses incurred in obtaining delivery of the vehicles upon the premises of the transit agency. If repairable are accounted for as property items, this account will include the cost of spare engines or other major components carried on hand for the purpose of temporarily replacing such units taken into the shop for overhauling or repairing.

Trucks: The rubber-tired automotive equipment other than passenger cars used for purposes other than revenue passenger service. Automobiles: The passenger cars, up to and including station wagons and minivans, used for purposes other than revenue passenger service. Other Service Vehicles: The vehicles other than those listed above used for servicing transit system facilities (e.g., fuel barges, crane barges, mobile cranes).

11104-Transit Way Facilities: The buildings and constructions (e.g., tunnels, bridges, elevated structures, track, bus loops) with all attached fixtures, located along the routes where passenger service is offered. Transit Way Equipment: This refers to the installed and portable equipment used along transit routes, except that used for wayside power distribution and revenue vehicle movement control. All cost related to the BRT project is coded to this profile.

11106-Passenger Stations: The buildings and shelters, with all attached fixtures used as passenger station facilities. Additional passenger services are frequently available in these stations, (e.g., ticket/token sales, transit malls, transfer facilities, intermodal terminals, depots, terminals, and HOV facilities). This covers major terminals, wayside stations, passenger shelters, benches, and stop signs along transit ways. Passenger Parking Facilities: This category includes parking garages and pavement and parking control buildings with attached fixtures, used for parking passengers' automobiles.

Glossary

Term	Explanation
AB 664	An Assembly Bill that was passed in July 1977 to allocated bridge tolls collected on the San Francisco-Oakland Bay, Dumbarton, and San Mateo-Hayward Bridges to further the development of public transportation near these toll bridges. Allocation of these funds is currently governed by the Bridge Toll Allocation Policy established in MTC Resolution No. 2004, Revised
Association of Bay Area Governments (ABAG)	A voluntary association of counties and cities that services as the land-use planning agency for the nine-county San Francisco Bay Area. ABAG also provides demographic, financial, administration, training, and conference services to local governments and businesses.
Accessible Service	Buses operating in regular service with passenger lifts or other devices that permit disabled passengers, including those in wheelchairs, to use the service with minimal difficulty.
Actuarial Analysis	Analysis completed and submitted by an individual versed in the collection and interpretation of numerical data (especially someone who uses statistics to calculate insurance premiums).
Americans with Disabilities Act (ADA)	Federal civil rights legislation passed in 1990 that requires public transportation services to be accessible to, and usable by, persons with disabilities. In compliance, AC Transit operates a bus fleet equipped with passenger lifts and wheelchair tie-downs, and also operates parallel paratransit service for those who cannot use the fixed-route bus system.
American Federation of State, County, and Municipal Employees (AFSCME)	AFSCME LOCAL 3916 is a union who represents 321 workers at AC Transit.
Apprenticeship Training Program	A program negotiated in 1989 between the ATU (Amalgamated Transit Union) and AC Transit to improve the skills of mechanics. The program, the only one of its kind in the transit industry, has been operating since 1991. It offers a four-year program of eight modules with a work program of 920 hours. Since 1991, 154 apprentices have reached the status of journey mechanics.
Arterial Street	A signalized roadway that primarily services through-traffic and secondarily provides access to abutting properties. Signals are generally less than 2 miles apart.
Articulated Bus	Also see “slinky” Bus – Refers to a 60-foot three-axle bus. These buses have an “accordion” section in the middle that allows the bus to bend and

Term	Explanation
	flex (articulate). The articulated bus has more passenger capacity than standard 40-foot buses. Current models used by AC Transit carry 60 seated passengers.
Amalgamated Transit Union (ATU)	ATU Local 192 is a union who represents 1,868 workers at AC Transit
Average Speed	Also see BRT – Refers to the total miles of revenue service divided by the total hours of revenue service. Average speed includes time traveling and time waiting for passengers plus any other delays. Operating without vehicle traffic, heavy rail generally has the fastest average speed. Light rail usually operates in some vehicle traffic. Urban buses are the slowest. The average speed of an AC Transit bus is 11 miles per hour. Bus Rapid Transit systems are faster.
Base Service	The number of buses that remain in service on a line for the entire day. This does not include buses that only operate during school and commute hour service. Base service is determined by the frequency of buses that must run from the beginning to the end of a line to adequately service riders during off-peak periods (mid-day and evenings).
Bell Schedule	The start and end of class times for schools. The bell schedule is used to determine when special school buses run; buses arrive 15 minutes before and 5 to 7 minutes after the start and end of class time bell.
Block	Also see Run – Refers to a vehicle schedule, the daily assignment for an individual bus. One or more runs can work a block. A driver schedule is known as a “run”.
Block Number	Also see Headway sheet and SatCom – Refers to the actual number (also known as the schedule number) that is displayed in the windshield by the front door on every bus in service. On Headway Sheets, the same block number identifies all scheduled trips operated daily by a single bus and enables supervisors and the automated SatCom dispatching system to correctly identify each bus in service according to its corresponding schedule.
Blocking Trips	Refers to how bus schedule work is put together to represent one trip. Creating a schedule operated by one bus must meet the union contract for layovers, and the planned requirements of the Recommended schedule.
Boarding Riders	The number of passengers boarding a particular line on any one day. One passenger round trip equals two riders. The number of boarding riders is used to help determine the frequency of buses on the line.

Term	Explanation
Budget	A plan of financial operations for a given period including Recommended expenditures and revenues, and authorized staffing levels.
Bus Bunching	A condition that occurs when buses operating on the same route in the same direction converge on each other, thus traveling in “a bunch” along the route.
Bus Class	Also see Articulated Bus and “Slinky” Bus – Refers to a vehicle type of bus: high floor, low floor, over the road coach, vans, or an articulated bus. Bus class can also refer to size: 30-foot, 35-foot, 40-foot, 45-foot, and 60-foot. Sometimes the two terms are used together, for example, “30-foot low floor.” Vans are used for ADA (Americans with Disability Act) riders and riders who live in less accessible areas of the city, such as the hills. High capacity buses (articulated and 40-foot low floors) are assigned to run on heavily populated lines.
Bus Rapid Transit (BRT)	Also see LRT – Refers to a new concept that seeks to achieve a high-quality transit service like light rail but at a lower cost using buses. BRT vehicles are generally low-floor, high capacity, and low emission buses, with exclusive rights-of-way, rapid fare collection, and infrastructure development.
Bus Shelter	A shelter for riders to wait for the bus, a 13'x4' canopy area with bench seating for three people. In addition, the shelter includes a display case with bus information for AC riders and a trash receptacle. Revenue from advertising in some of the shelters allows the vendor to fabricate, install, and maintain bus shelters at no cost to AC Transit or other Participating Entities. This program started at AC Transit in 1999 and the first bus shelter was installed August 2000.
Annual Comprehensive Financial Report (ACFR)	A report containing financial statements and statistical data that provides full disclosure of all material financial operations of AC Transit in conformity with generally accepted accounting principles.
Catchment Area	Geographic areas that are convenient to transit service. Also known as Commute Sheds.
CDL 1-4	Also see CDL 5 and VTT – Refers to eight hours of required yearly classroom and/or behind-the-wheel training conducted by AC Transit that enables bus drivers to renew their licenses. A CDL 1-4 is valid for the first four years of issuance and changes to CDL 5 in its final fifth year. To drive a bus, operators must obtain and document a minimum of eight hours of training per year. If they have met these requirements, following their fifth year of documented training the California Department of Motor Vehicles issues operators a VTT (Verification of Transit Training), which is valid for another five-year period.

Term	Explanation
CDL 5	Also see CDL 1-4 and VTT – Refers to eight hours of classroom training for bus operators who are in their final year of license validity. The CDL class covers many of the same subjects as the CDL 1-4 and includes preparation for license renewal. This satisfies the California Department of Motor Vehicle's requirement for eight hours of classroom training for the final year of license validity.
Central Dispatch	The operations center located at Division 2 in Emeryville where Central Dispatchers facilitate telephone communications between bus operators, operations supervisors, dispatchers, maintenance department, division management, PBX (Private Branch Exchange), Communication and Farebox technicians, security and the Alameda and Contra Costa County Sheriff Departments.
Chief Dispatch	The person who pre-assigned bus operators to work the Day Extra Board and the Night Extra Board. Pre-assignments are made on a daily basis. The Chief Dispatcher usually completes the Detail by 1PM each day for posting. The pre-assignment is for the following day.
Clipper	Clipper is an all-in-one transit card that keeps track of any passes, discount tickets, ride books and cash value that you load onto it, while applying all applicable fares, discounts and transfer rules. This lets you customize your card for your own transit needs. The Clipper card can hold multiple passes, ride books or tickets (which are specific to the transit system being used), as well as up to \$300 in cash value at one time. Cash value on your Clipper card can be used to ride any participating transit system. Clipper can be used now on Muni, BART, AC Transit, VTA, SamTrans, Caltrain and Golden Gate Transit and Ferry.
Clock headways	The scheduled headway between vehicle trips that can be divided into sixty (60) evenly (e.g., 60, 30, 20, 15, 10, or 5)
Consumer Price Index (CPI)	A measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services.
Comprehensive Service Plan (SP)	A plan to restructure the grid route network into a multi-destination, multipurpose route network with the goal to increase per capital transit ridership in the East Bay.
California Transportation Commission (CTC)	Refers to a state-level version of MTC that sets state spending priorities for highways and transit and allocates funds. The governor appoints its nine members.
Deadhead operation	

Term	Explanation
	Non-revenue time when a bus is not carrying passengers, usually a trip from, to, or between lines or garages. Usually this refers to the trip between the home division garage to the point where the bus enters or leaves its route.
Density	The number of persons within a prescribed area, usually square mile or census tract, reflected as an absolute number (e.g., 10,000 per square mile). See also "Employment Density."
Detail	Also see Extra Board – Refers to a list of assignments for Extra Boards. The Detail also list miscellaneous information, such as training assignments, vacations, and assignments of qualifies bus operators to other job positions that may need to be filled on a temporary basis. Posted in Gillie rooms, the detail is viewed by bus operators and other District personnel.
Diesel fuel	Fuel composed of petroleum distillates that has a boiling point and specific gravity higher than gasoline. Currently all AC Transit buses use ultra-low sulfur fuel that is defined as 15 parts per million or less as mandated by the California Air Resources Board. Approximately half of the AC Transit bus fleet will use "soot Filers" in 2003 to further decrease the release of harmful particulates into the air.
Dispatcher	An individual who combines bus operators, run assignments, and buses that provide transportation service to passengers. Dispatchers are based at each of the four division.
Districts 1 and 2	A service division for administrative purposes: Special Transit Service District No. 1 includes Alameda, Albany, Berkeley, El Cerrito, Emeryville, Hayward, Oakland, Piedmont, Richmond, San Leandro and San Pablo, plus unincorporated communities of Ashland, Castro Valley, El Sobrante, Kensington and San Lorenzo. Special Transit Service District No. 2, which joined AC Transit in 1974, includes Fremont and Newark in Southern Alameda County.
Division	The garage and year facility where buses are stored, maintained, and dispatched into service. Before August 28, 2011, the district had four operating division: Division 2, Emeryville; Division 3, Richmond; Division 4 and Paratransit Division 8, East Oakland; and Division 6, Hayward. Division 3 was temporarily closed due to budgetary issues effective FY 2011-12.
DL170	Certain test required by the California Department of Motor Vehicles and conducted by training Instructors for trainees to qualify for a commercial driver license. Also refers to the DMV form that is submitted by AC Transit to the DMV (department of Motor Vehicles) indicating that a trainee has passed the required Pre-Trip, Skills and Road tests.

Term	Explanation
DL260	Also see CDL 1-4, CDL 5 and VTT – Refers to the DMV (Department of Motor Vehicles) form used to document the annual training hours received by a bus operator through the CDL 1-4 and CDL 5 courses. The completed DL 260 is submitted to the DMV in the final year of an employee's driver license and VTT (verification of Transit Training), validity, enabling the employee to receive a VTT and license renewal. Drivers committee-Refers to a joint labor/management committee that was formed in August 1994 by the District and the Local 192 of the Amalgamated Transit Union to begin involving bus operators in developing policy changes and service improvements to the overall operation of AC Transit
East Bay Paratransit Consortium	The East Bay Paratransit Consortium that was formed in 1994 by AC Transit and BART in a joint exercise of powers agreement (JPA) to provide paratransit service mandated by the federal Americans with Disabilities Act (ADA0. While external funding covers less than 30 percent of cost (rising to about 50 percent in FY 2002-03), AC Transit covers 69 percent and Bart 31 percent of the remainder in areas served by both transit districts.
Enhanced Bus	Also see BRT – Refers to an option for improving existing bus service at a lower cost than either BRT or LRT (bus rapid transit or light rail transit). Enhanced bus service uses low-floor, low-emission buses, but without dedicated bus lanes. Stops are planned at greater distances than existing bus service.
End of Line (EOL)	The ending point of a line.
Euro Bus	Also see Van Hool bus – A low floor Van Hool designed bus, three doors on 40-foot buses, and four doors on 60 foot articulated buses, that offer large windows on all four sides, with multi-colored LED (light emitting diode) signs on at least three, and possible four sides of the bus. ADA wheelchair accessibility is available through a middle door.
Extra Board	Also see Point – Refers to operators who have no specific run but are used to cover unassigned runs or runs left open because of an absence of assigned operators. Unassigned or extra board work is posted in the Gillie Room and rotates on a daily basis.
Farebox Recovery Ratio	The ratio of passenger fares (including inter-agency agreements related to fares) to total operating costs.
Feeder Line	Also see Trunk line – A bus line that services neighborhoods and crosses trunk lines offering transfer opportunities.
Fixed Assets	

Term	Explanation
	Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.
Flex Service	AC Transit Flex is a new demand responsive service that will operate from bus stop to bus stop with an automated scheduling, dispatch, and reservations system. Passengers will request pick-up and drop-offs from and to their nearest bus stop by phone, web, or mobile device. The service will allow the District to increase frequency at major transfer points like BART stations while serving demand where and when it occurs, reducing wait times and making for a more efficient use of operational resources.
Four-Point Securement System	An onboard securement system for wheelchairs, three-wheel and four-wheel scooters. The system incorporates four seatbelt type straps that attach to the frame of a mobility device as a way to keep it from moving or rolling while on the bus.
Fragment (Frag)	A driver's daily work assignment, usually five hours or less and typically during peak hours. An a.m. and a p.m. "frag" may be put together to form one complete run.
Frequency	Also see Headway – Refers to the quantity of service on a route, usually described in terms of the numbers of buses per hour or the elapsed time between consecutive buses. The latter measure is also called the headway. The term high frequency denotes many buses per hour, or small headways.
Federal Transit Administration (FTA)	The Federal agency responsible for Federal transit policy and programs.
Full-Time Employee (FTE) Position	A way to measure a worker's productivity and/or involvement. An FTE of 1.0 means that the person is equivalent to a full-time worker. An FTE of 0.5 signals that the worker is only half-time, i.e., works only 1,040 of the 2,080 base work hours per year.
Fuel Cell	A fuel cell employs a chemical process to convert hydrogen and oxygen into electricity that power a motor. Since there is no combustion, the bus does not emit smog-producing exhaust—just water vapor.
Fuel cell program	Refers to a unique AC Transit partnership program to evaluate fuel cell electric propulsion systems with the objective of commercializing the technology for the transit industry.
Fiscal Year (FY)	A 12-month period used for calculating annual financial reports and results of operations. The AC Transit fiscal year begins July 1 and ends June 30 of the following calendar year.

Term	Explanation
Gillie room	The location in a division with tables and chairs where bus drivers congregate and pick up their daily assignment from dispatchers.
Gillig	A manufacturer of transit buses. AC Transit has Gillig buses as part of its fleet (2800 series). The Gillig Corporation is located in Hayward, California.
Goal	A generalized statement of an idealized end state; the end toward which effort is directed (intention). In business strategy, it usually includes a measurable parameter of success to monitor advancement towards it.
Grid Network	A type of route structure. In a typical grid network, high frequency routes operate along the length of east-west and north-south corridors, intersecting each other to form a grid pattern. This allows a passenger to travel between two points with one transfer. Ideally, routes are spaced ½ miles apart so that riders can easily walk and transfer to any line.
Group Relief	A type of run assignment that involves a bus operator working the regular days off of another bus operator. Group Relief is created to operate a bus run on regular driver day(s) off. Group Relief schedules are created through the combined efforts of the Drivers Committee and the Schedule department.
Headsign	The sign above the front windshield of a bus describing the line number or letter (only for Transbay buses), its line name, and destination.
Headway	<i>Also see Frequency</i> – Refers to time intervals between vehicles moving in the same direction on a particular route. Headway can change on a line during the day as rider demand changes.
Headway Sheet	<i>Also see Paddle</i> – Refers to a list of all trips, produced with each sign-up, which summarizes all schedules for every block on each line. Headway sheets serve as the basis of the paddle that is distributed to each driver on a daily basis for a single line.
Heavy Rail Transit	High-frequency rail transit on a completely grade-separated right-of-way with high platform loading and usually a third-rail power source. BART is an example of a heavy rail system.
High Occupancy Vehicle (HOV)	High occupancy vehicle lanes (carpool lanes), which are lanes reserved for people who share a ride in carpools, vanpools, and/or buses, or who drive a motorcycle. These lanes are marked with a diamond symbol and HOV signs.

Term	Explanation
Hybrid bus	A bus that runs on hybrid propulsion (fossil fuel combined with electric power). An onboard generator powered by an internal combustion engine or fuel cell supplies electricity.
Incident	Any event occurring on a bus, other than mechanical failure, in which a driver must call for assistance.
Interlining	The practice of combining two routes end-to-end. If two routes share the same frequency and have one end in common, they may be combined for either passenger convenience or because this permits a more cost-effective operation. Interlined routes usually retain their separate numbers to avoid confusion.
Kiss and Ride	An area within a station where commuters are driven by private car and dropped off to board a public transit vehicle.
Key Performance Indicator (KPI)	A metric that measures and analyzes performance in terms of quantity, effectiveness, or efficiency.
Kneeling Bus	Also see Passenger lift – A feature that lowers the floor to the curb or to near-curb level to make it easier for passengers to board, especially for seniors and persons with disabilities. AC Transit provides special “Flash Cards” upon request to allow riders to quickly request this assistance when boarding.
Layover time (also known as Spot Time)	Also see Timed Transfer – The time built into a schedule between arrival and departure for bus drivers to rest; minimum times are set by union contract. Layovers normally occur at each end of a route to allow for a driver’s break and schedule recovery, but they may be scheduled at other points to allow for timed transfer connections.
Layover Zone	A designated stopover points at or near the end of the line for bus drivers to rest between trips.
Limited Stop Service	Also see Trunk Line – Refers to a route segment where designated buses stop only at transfer points or major activity centers, usually about every ½ mile. Limited stop service is usually provided on major trunk lines, in addition to local service that makes all stops.
Line Instructor	A bus operator who is certified by AC Transit’s Training and Education Department to train new bus operators in bus operations and customer service. Line instructors also provide training to veteran bus operators on new routes, and on new buses and equipment.

Term	Explanation
Linked/Unlinked Trip	A trip where a rider may transfer between types of vehicles (e.g., AC Transit and BART), or multiple stops, such as stopping at a daycare center or store along a commute trip. An unlinked trip is a passenger trip taken on a single vehicle, such as a single bus ride.
Light Rail Transit (LRT)	A rail transit line that can operate in a variety of settings including private right-of-way, subway, or mixed on-street traffic. LRT usually relies on overhead wires for power. Light rail is designed for heavily traveled corridors where the stop needs do not support heavy rail transit. San Francisco Muni and Santa Clara County Transit both operate light rail lines.
Load Factor	The ratio of passengers on board a bus to the number of seats. The load factor is generally shown as an average over a period of time, usually 60 minutes.
Loop	The portion of a bus line where the driver operates a segment in one direction only. Passengers may only board on one side of the loop. Loops are sometimes required due to lack of pavement accessibility, or when no off-street turn-around is available.
Level of Service (LOS)	A measure of congestion that compares actually or projected traffic volume with the maximum capacity of the intersection of road in question. LOS is rated from A (free-flowing traffic) to F (gridlock).
Low-Floor Vehicle	A bus that does not have steps. Building a bus floor at one level between the front to rear doors allows passengers to enter and exit more quickly. The addition of steps usually adds boarding and alighting time, especially for passengers with limited mobility.
Maximum Load Point	Refers to a point on a bus route where the maximum numbers of passengers are on the bus.
Motor Coach industries (MCI)	A manufacturer of the 45-foot commuter buses with a seating capacity of 57 and a standing capacity of 13. The headquarters of MCI is in Schaumburg, Illinois. AC transit has MCIs in its fleet (6100 series).
Measure AA	Voters in the cities and unincorporated areas encompassing the AC Transit District in Alameda and Contra Costa counties except for the cities of Newark and Fremont passed Measure AA by two-thirds majority vote to support a \$24 per parcel tax on property to support the operation and maintenance of AC Transit bus services.
Measure B	

Term	Explanation
	A 1986 ordinance that provided for the creation of the Alameda County Transportation Authority (ACTA). The measure authorized ACTA to collect and distribute a ½ cent transactions and use tax within Alameda County for a county-wide highway and public transportation improvements. In 2000, Measure B was re-authorized so that approximately 23 percent of all collected annual revenues will be allocated to AC Transit for operating fixed rate and Paratransit Service.
Measure BB	In the November 2014 election, Measure BB was passed by the Alameda County voters with 70.76% approval. Measure Bb extended the existing tax to 2045 and increased the sales tax by 0.5% to a total of 1%. The incremental tax revenue was recognized by the District in April 2015 and is projected to increase revenues for the District by \$30 million per year. A portion of the tax is dedicated to Paratransit funding with the majority of the remainder reserved for operations and maintenance investments, such as reinstating canceled bus service as a result of the Great Recession or new service expansion and a smaller portion dedicated to funding capital projects.
Measure C / Measure J	Measure C was a 1988 Contra Costa County ordinance that authorized the Contra Costa Transportation Authority (CCTA) to collect and distribute a ½ cent transaction and use tax within Contract Costa County for a county-wide improvement of public transit and paratransit services. As one of four bus transit operators in Contra Costa County for a county-wide improvement of public transit and paratransit services. As one of four bus transit operators in Contract Costa County, AC Transit is an eligible applicant for Measure C funds and submits project proposals to CCTA. The authorization of Measure J became effective on April 1, 2009 upon the expiration of the prior authorization under Measure C and continues through March 31, 2034.
Measure VV	An annual parcel tax of ninety-six dollars (\$96.00) per each parcel of taxable land within Special Transit District Number One for a period of ten years, beginning July 1, 2009. The District currently levies a parcel tax assessment of forty-eight dollars (448.00) per parcel of taxable land, which is authorized through 2013. This measure extends the special tax to June 30, 2019 and would increase the levy by forty-eight dollars (\$48.00) for a total of ninety-six dollars (\$96.00) per parcel of taxable land. The allocation of the funding revenue is to be used for the operation and maintenance of bus services provided by the District. This measure was approved with 71.6% of the vote. Measure VV will be on the November 2016 ballot for renewal of the existing tax extending it to June 30, 2039.
Mechanical Roadcall	The removal of a bus from revenue service due to mechanical failure.
Metropolitan Transportation Commission (MTC)	Refers to the transportation planning, financing and coordinating agency for the nine counties that touch San Francisco Bay. MTC supports

Term	Explanation
	Transitinfo.org. that provides online access to transit information for agencies throughout this area, including AC Transit.
Multimodal	Refers to the availability of multiple transportation options, especially within a system or corridor. A multimodal approach to transportation planning focuses on the most efficient way of getting people or goods from place to place by means other than privately owned vehicles; by bus trolley, light rail, streetcar, cable car, and / or ferry systems.
North American Bus Industries (NABI)	A manufacturer of transit buses. Corporate NABI headquarters is located in Anniston, Alabama. AC Transit has 40-foot high floor NABI buses in its fleet (2900, 3000, 3100) series.
New Flyer	A manufacturer of transit buses. Corporate NABI headquarters is in Winnipeg, Manitoba, Canada, and the assembly plant is located in Crookston, Minnesota. AC Transit has 60-foot articulated high floor buses in its fleet (1800, 1900) series.
National Transit Database (NTD)	A database consisting of financial and operational information for over 600 U.S. transit agencies that receive FTA Section 5307 grants.
Nodes	Also see Time Point – Refers to a term used by schedulers to define the actual time a bus arrives at a designated stop or time point.
Objective	A specific statement of a desired end product; the means by which goals are achieved. An objective identifies measurable ends.
Optical Signal priority	Also see BRT – Refers to systems on rapid buses that use a coded, infrared signal; the system gives any authorized vehicle – emergency or transit – the exclusive advantage of a green light to get through traffic. Components include emitters, detectors, phase selectors and accessories.
Outlate	The late departure of a bus from the division to begin revenue service; a late pull-out.
Owl service	Also see Timed Transfer – Refers to the schedule for each bus showing all trips in a day, including arrival and departure times. Usually printed in 8 ½" by 11" format, the paddle is laminated for each schedule.
Paddle	Also see Pouch – Refers to the schedule for each bus showing all trips in a day, including arrival and departure times. Usually printed in 8 ½" by

Term	Explanation
	11" format, the paddle is laminated for each schedule. Bus operators use the paddle to help maintain their schedule.
Paratransit	Also see EBPC – Refers to scheduled service for people who cannot use regular fixed-route bus service. AC Transit partners with BART as the East Bay Paratransit Consortium to provide this service in compliance with a federal mandate throughout west Contra Costa and Alameda counties.
Park and Ride	A mode of operation in which an intending bus passenger drives a car to a transit line or station, then parks and continues the trip by transit. (See also "Kiss-and-Ride.")
Park and Ride Lot	A facility designed for or used by Park and Ride patrons.
Passenger Lift	Also see Kneeling bus – A mechanical device, either a lift or ramp, which allows wheelchair or scooter users, as well as other mobility-impaired passengers, to board a bus without climbing the steps. By law, passenger lifts must be capable of lifting at least 600 pounds.
PBX	The telephone information center (PBX) that used to be located at the General Office was outsourced and the services are now provided by a third-party call center. As in the past, customers can connect with the call center for information about routes schedules, and services. Customers can also call to file commendations and complaints about service and/or employees.
Peak Service	Weekday A.M. and P.M. service during commute hours to carry a maximum number of passengers. Commute or peak hours are defined as time between 6 and 9 A.M. in the morning, and between 4 and 7 P.M. at night.
Performance Indicators	Specific quantitative and qualitative measure of work performed as an objective of specific departments or programs.
Performance Measures	Data collected to determine how effective or efficient a department or program is achieving its objective.
Platform Hours	The total scheduled time a bus spends from pull-out to pull-in at the division. Platform hours are used as a benchmark to calculate the efficiency of service by comparing "pay to platform" hours.
Point	Also see Extra board – Refers to a type of assignment for Extra Board bus operators. The operator is assigned 24-hours in advance a specific

Term	Explanation
	time to report to the Division for standby status. The “point” person provides coverage or open assignment and extra service.
Pouch	Also see Gillie Room, Paddle – Refers to the naugahyde pouch carried by all bus drivers, picked up in the morning in the Gillie Room and usually containing the paddle with accident cards, courtesy cards, and emergency transfers in addition to a block number and a head sign code block. A separate sheet also indicates any stops that must be called out to passengers.
Proof of Payment	Open fare collection system that requires that passengers display proof of payment (i.e., validated ticket, prepaid pass, valid transfer) while on board the transit vehicle or in other designated fare paid areas. Enforced through random checking either onboard or in paid area.
Pull-in	The time a bus is scheduled to return to the division.
Pull-out	The time a bus is scheduled to leave the division.
Radial Network	A route network that focuses on serving only one or a few major destinations, as opposed to a multi-destination network.
Recovery Time	Time allowed at the end of a one-way trip at a specified layover point to provide a break for the bus operator and to ensure an on-time departure for the next revenue service trip (Note: The District considers recovery, layover, and spot time as synonymous terms).
Report Time	The 10 minutes before a bus is due to leave a division. During this time, drivers pick up their pouch and prepare a bus for departure.
Revenue service Hours (RSH)	All scheduled time a bus spends serving passengers, which can also be defined as platform hour minus deadhead and layover time.
Revenue Trip	Also see Linked/Unlinked Trip – Refers to any linked or unlinked trip that generates revenue by cash payment, use of a pass, and/or any other means of payment.
Revenue Vehicle Hours (RSVH)	Total number of scheduled hours that a vehicle is in service. Exclude hours spent traveling to and from storage facilities and on other non-service travel.
Revenue Vehicle Miles	

Term	Explanation
	Total miles traveled by a revenue vehicle used to provide public transportation. Exclude miles spent traveling to and from storage facilities and on other non-service travel.
Round Trip	Also known as a cycle – refers to one inbound, plus one outbound trip (unless a loop route), equals one round trip or cycle.
Route Spacing	The physical distance between bus routes or lines, usually indicated in miles or fractions thereof (e.g., ½ mile).
Run	Also see Block – Refers to a driver's daily work assignment. One or more runs can work a single block. Runs can also work on multiple blocks. A driver's schedule is primarily determined for each sign-up period through the run-cut process where bus schedules are integrated with driver assignments.
Run-cut	The process normally performed four times a year, of generating daily bus driver work assignments in a cost-efficient manner to meet all contract requirements negotiated between the union and district. Run-cutting software is used to generate assignments that may be reset until they fulfill the requirements of all participating parties.
Running Time	Time allowed between any two points, such as from time point to time point, or from end-of-line to end-of-line.
Run Relief point	A list of locations where bus operators begin their respective run assignments when scheduled to relieve an operator who is already in service on a route. Each Division has specific location for its routes.
SatCom	A computer aided dispatching and automatic vehicle location system (CAD/AVL) that uses global positioning satellite and state of the art radio communications technologies. SatCom enhances bus operation by improving communication options (audio and text) and allows dispatchers to see where a bus is located on a computer map display.
Service Standards	A set of policies, approved by the Board of Directors, setting forth the goals for transit service. See also "Goal," "Objective," and "Standard."
Service Expansion Plan (SEP)	The Service Expansion Plan aims to significantly improve transit service for new and existing bus riders. Span and frequency on both weekdays and weekends will improve reliability through simpler route design and schedules that better match current traffic conditions. In addition, it will develop a Frequent Network of routes at 13 minutes frequency that

Term	Explanation
	provides new and existing riders with more opportunities to get to multiple destination within a reasonable timeframe.
Short Rest	Pay given to any driver who has less than 10 hours off between assignments.
Short Range Transit Plan (SRTP)	A capital and operating plan produced biennially with a 10-year horizon, prepared to qualify for federal, state, and local funding.
Short turn	A trip that doesn't go to the furthest point of the line, due to passenger load and schedule adherence.
"Slinky" Bus	Also see Articulated bus – Refers to a nickname used by many passengers for the articulated bus.
Smart Card	Also see Clipper – Refers to a technology used by Clipper to add and deduct value from an electronically encoded card.
Social Value	The benefit provided to the community or the environment by an activity performed by the District considering the cost and the productivity of that activity. For example, the social value of the former in-house PBX call center was negative because the social benefit provided was low compared to the cost and productivity of the activity as performed by the District.
Span of Service	The total revenue hours during which transit service is operated.
Spot Time	Also see Layover time – The amount of time a bus sits at the end of line, usually defined by union contract.
Spread Time	Also see Frag – The total time from the start of a driver assignment to its end, whether a bus is in service or not.
Social Rate of Return over Investment (SROI)	Social Rate of Return over Investment. In a Sustainable, Triple-Bottom Line, social enterprise value system, it is the opportunity cost to all stakeholders of funding a social program versus funding the next best alternative social program. For all practical matters, it is the cost of capital equal to the current average yield for long-term bonds of similar credit risk in the agencies' locality or region/state.
State Transit Assistance (STA)	A state program authorized in 1979 to expand the revenue base for public transit operations. Funds for the program are derived from statewide sales tax on gasoline and diesel fuel.

Term	Explanation
State Transportation Improvement Program (STIP)	Also see CTC – Refers to what the CTC (California Transportation Commission) ends up with after combing various RTIP's (Regional Transportation Improvement Program) as well as a list of specific projects Recommended by Caltrans. Covering a four-year span and updated every two years, the STIP determines when and if transportation projects will be funded by the state.
Sustainability	In the general form, it means Meeting the needs of the present without compromising the ability to meet the needs of the future. In business strategy, it means the ability to create shared value for all stakeholders on a long-term framework, assigning similar weight to the delivery of financial and economic profits, environmental benefits, and socially and community-oriented benefits.
Synopsis	An overview of all run assignments within a Division. The synopsis includes starting and ending times and locations, platform hours, and pay hours. The synopsis is posted in respective Gillie Rooms and is used by bus operators, and other Division personnel.
Transportation Development Act (TDA)	Also see MTC – A State law enacted in 1971 that makes funds available for the nine-county area served by MTC for transit, pedestrian/bicycle, community transit service, street/road purposes, and operations. TDA funds are generated from a tax of ¼ of one percent on all retail sales in each county; used for transit, special transit for disabled person, and bicycle and pedestrian purposes. Funds are collected by the state and allocated by MTC to fund transit operations and programs. AC Transit receives TDA funds from both Alameda and Contra Cost counties.
TFCA Grant	Transportation Fund for Clean Air Act.
Time Point	Also, see Nodes – Refers to a location on a bus route assigned a fixed scheduled time that is part of a larger line schedule.
Time Transfer	A system of scheduling transit so that connecting routes come together at the same time. This allows passengers convenient no-wait transfer between bus lines. Timed transfers are frequently used with owl (late-night) service.
Transit Improvement Program (TIP)	Also see MTC – Refers to a program operated by MTC whereby Recommended capital projects are ranked according to criteria developed by a task force of regional transit operators.
Transit Oriented Development (TOD)	

Term	Explanation
	A mixed-use residential or commercial area designed to maximize access to public transport, and often incorporates features to encourage transit ridership.
Transfer Point	A point where bus lines intersect, and passengers can transfer to another line.
Transit Center	A facility designed to accommodate several buses at one time, for the purposes of transferring. These facilities are usually located off-street and have amenities for passenger and driver convenience.
Transit Police	Units of the Alameda and Contra Costa County Sheriff Departments that are specifically assigned to provide law enforcement services (protection of life and property) on District property and to incidents occurring aboard District vehicles.
Transit Advertising	Ads posted on the exterior and interior of most buses.
Transportation Safety Institute (TSI)	A Federal Transit Administration-sponsored institute that conducts a full range of training programs in rail and bus safety and accident investigation. Its headquarters is in Oklahoma City.
Transportation System Management (TSM)	Any number of techniques designed to make better use of a transportation facility. In AC Transit's case the term refers to projects designed to increase the speed of buses, thereby reducing costs and increasing ridership.
Travel Time	Paid time that allows a bus driver to travel from relief point to garage or from garage to relief point.
Trippers	A pay term that describes a short piece of work on a bus, normally less than 3 hours. A tripper is a short block made up of one or two trips, and usually serves only one peak period. Also, any assignment of work to a driver, which is not long enough to qualify as a run or as a full day's work.
Trunkline	Also see Feeder Line and Headway – A route operating along a major corridor that carries a large number of passengers and operates at headway frequencies of 15 minutes or less, like AC Transit's 82, 72, 51, and 40/43 lines.
Ticket Reading and Issuing Machine (TRiM)	A machine that is attached to the farebox where magnetic fare media can be both issued and read. All paper tickets and monies go into the farebox; all magnetic passes/transfers go into the TRiM. A patron who boards the bus paces a pass or transfer into the TRiM where the magnetic strip is

Term	Explanation
	read, similar to a credit card, and validates that the media is valid. The TRiM issues an audible sound. It beeps for a valid pass/transfer or warbles for a non-valid one, for example, a pass that's being used after its expirations date.
Turn-in Time	Also see Pouch – Refers to the five minutes allotted to all bus drivers after pull-in time to park the bus, and to walk-through the bus for a final spot check, including closing windows, and to finally turn in the pouch.
Unit Cost	The annual operating costs divided by a unit of service delivery such as annual vehicle hours, annual vehicle miles, or annual passenger boarding.
Unscheduled Absence	Any time an employee is absent from work other than cases where the employee is entitled to be off, such as vacation, floating holidays, military leave, jury duty, union business, or funeral leave.
Van Hool Bus	See Euro Bus – Refers to a Euro-style bus manufactured in Belgium, Netherlands.
Vehicle Miles Traveled (VMT)	The numbers of cars that are on the road at the same time in the same area. The greater the number, the worse the congestion will be. Reducing the growth of VMT can help ease traffic congestion and improve air quality.
Verification of Transit Training Certificate (VTT)	Also see CDL 1-4, and CDL5 – Refers to a certificate issued by the California Department of Motor Vehicles. The certificate indicates that certain training requirements have been met for new and veteran bus operators. To meet the legal standards for operating a transit bus, the operator must possess a VTT, a valid medical certificate and a commercial driver license.

