



**SANTA CRUZ METROPOLITAN TRANSIT DISTRICT (METRO)
FINANCE, BUDGET AND AUDIT STANDING COMMITTEE AGENDA**

MAY 9, 2025 – 8:00 AM

HYBRID MEETING

Members of the public may attend in-person or participate remotely via Zoom.

**METRO Admin Office
110 Vernon Street
Santa Cruz, CA 95060**

**Zoom [Link](#)
Dial In: 1-669-900-9128
Meeting ID: 898 3487 0402
Passcode: 431074**

The Finance, Budget and Audit Standing Committee Meeting Agenda Packet can be found online at www.SCMTD.com and is available for inspection at Santa Cruz METRO's Administrative Office at 110 Vernon Street, Santa Cruz.

Public comment may be submitted via email to boardinquiries@scmttd.com. Please indicate in your email the agenda item to which your comment applies. Comments submitted before the meeting will be provided to the Directors before or during the meeting. Comments submitted after the meeting is called to order will be included in the Board's correspondence that is posted online at the Board meeting packet link. Oral public comments will also be accepted during the meeting through Zoom. Each public comment is limited to three minutes or less. Board and Committee Chairs have the discretion to manage the public comment process in a manner that achieves the purpose of public communication and assures the orderly conduct of the meeting.

The Committee may take action on each item on the agenda. The action may consist of the recommended action, a related action or no action. Staff recommendations are subject to action and/or change by the Board of Directors.

COMMITTEE ROSTER

Director Shebreh Kalantari-Johnson	City of Santa Cruz
Director Manu Koenig	County of Santa Cruz
Director Fabian Leonor	County of Santa Cruz
Director Donna Lind	City of Scotts Valley
Director Mike Rotkin	County of Santa Cruz
Corey Aldridge	CEO/General Manager
Julie Sherman	General Counsel

SECTION I: OPEN SESSION

NOTE: THE COMMITTEE CHAIR MAY TAKE ITEMS OUT OF ORDER

1 CALL TO ORDER

2 SAFETY DEBRIEF

Gregory Strecker, Safety, Security & Risk Management Director

3 ROLL CALL

4 ORAL AND WRITTEN COMMUNICATIONS TO THE FINANCE, BUDGET & AUDIT STANDING COMMITTEE

This time is set aside for Directors and members of the general public to address any item not on the agenda, which is within the subject matter jurisdiction of the Board. No action or discussion shall be taken on any item presented except that any Director may respond to statements made or questions asked, or may ask questions for clarification. All matters of an administrative nature will be referred to staff. Each public comment is limited to three minutes or less. Board and Committee Chairs have the discretion to manage the public comment process in a manner that achieves the purpose of public communication and assures the orderly conduct of the meeting. When addressing the Board, the individual may, but is not required to, provide his/her name and address in an audible tone for the record.

5 ADDITIONS OR DELETIONS FROM AGENDA/ADDITIONAL DOCUMENTATION TO SUPPORT EXISTING AGENDA ITEMS

6 REVIEW AND RECOMMEND APPROVAL OF THE SANTA CRUZ METRO'S FY26 AND FY27 OPERATING BUDGETS AND FY26 CAPITAL BUDGET PORTFOLIO

Chuck Farmer, Chief Financial Officer

7 YEAR-TO-DATE MONTHLY FINANCIAL REPORT AS OF APRIL 30, 2025

Chuck Farmer, Chief Financial Officer

8 KEY PERFORMANCE INDICATORS (KPI) REPORT FOR 3RD QUARTER THROUGH MARCH 31, 2025

Chuck Farmer, Chief Financial Officer

9 ADJOURNMENT

ACCESSIBILITY FOR INDIVIDUALS WITH DISABILITIES

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PUBLIC COMMENT

If you wish to address the Board, please follow the directions at the top of the agenda. If you have anything that you wish distributed to the Board and included for the official record, please include it in your email. Comments that require a response may be deferred for staff reply.

Pursuant to Section 54954.2(a)(1) of the Government Code of the State of California, this agenda was posted at least 72 hours in advance of the scheduled meeting at a public place freely accessible to the public 24 hours a day. The agenda packet and materials related to an item on this agenda submitted after distribution of the agenda packet are available for public inspection in the Santa Cruz METRO Administrative Office (110 Vernon Street, Santa Cruz) during normal business hours. Such documents are also available on the Santa Cruz METRO website at www.scmtd.com subject to staff's ability to post the document before the meeting.

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DATE: May 9, 2025
TO: Finance, Budget and Audit Standing Committee
FROM: Chuck Farmer, Chief Financial Officer
**SUBJECT: REVIEW AND RECOMMEND APPROVAL OF SANTA CRUZ METRO'S
FY26 AND FY27 OPERATING BUDGETS AND FY26 CAPITAL BUDGET
PORTFOLIO**

I. RECOMMENDED ACTION

That the Finance, Budget and Audit Standing Committee review and recommend to the Full Board the FY26 and FY27 Operating Budget and FY26 Capital Budget-Portfolio.

II. SUMMARY

- The FY26 and FY27 Operating Budget, and FY26 Capital Budget-Portfolio are presented this month for Board of Directors (Board) and public review. A public hearing has been scheduled for 9:00 am, or as soon thereafter as possible, during the June 27, 2025 board meeting.
- On September 27, 2024, the Board adopted the Revised FY25 and FY26 Operating Budget. Santa Cruz METRO produces a 2-year rolling Budget. This Budget revises the September 2024 FY26 Budget and presents a new FY27 Operating Budget.
- The 5 – Year Plan for Santa Cruz Metropolitan Transit District (METRO) is presented in Attachment B. It depicts the proposed two-year FY26 and FY27 Operating Budget and Forecasts for FY28 to FY30.
- The proposed two-year FY26 and FY27 Consolidated Operating Expense Budgets in Attachment C total \$86,297,199 and \$93,520,365, respectively. The total Operating Revenue Budget is \$78,679,104 in FY26 and \$78,237,398 in FY27. This budget reflects available data regarding revenues and expenses. The Final two-year Budget will be presented to the Board of Directors on June 27, 2025.
- In addition, METRO will be transferring:
 - \$2,577,583 in FY26 and FY27 to the Capital Budget (Bus Replacement Fund)
 - \$4,000,000 in FY26 and FY27 for Grant matching
 - \$2,304,085M in FY26 and \$1,341,957 in FY27 to Operating Reserve Replenishment

- \$16,589,763 in FY26 and \$4,652,908 in FY27 from the COVID-19 Recovery Fund
- The year-over-year Operating Budget growth of approximately \$7,328K in expenses in FY26 is detailed in Sections B and C.
- Metro will hold a Budget Workshop with the Unions on May 12, 2025 to answer questions about the two-year FY26 and FY27 Operating Budget and the FY26 Capital Budget-Portfolio and to obtain input from its union partners.
- The Authorized and Funded Personnel lists are presented in Attachment D.
- The FY26 Capital Budget-Portfolio – Attachment E totals \$69,228,600
- Staff recommends that the Finance, Budget and Audit Standing Committee Board receive input on the FY26 and FY27 Operating Budget and FY26 Capital Budget-Portfolio, provide additional direction to staff as necessary regarding the contents of the Operating and Capital Budgets, and forward the Budget to the full Board for initiation at the Public Hearing and final adoption on June 27, 2025.

III. DISCUSSION/BACKGROUND

The Board of Directors must adopt the Final FY26 and FY27 Operating Budget and FY26 Capital Budget-Portfolio by June 30, 2025. The FY26 and FY27 Operating Budget and the FY26 Capital Budget-Portfolio are presented this month for Board and public review. A public hearing has been scheduled for 9:00 am, June 27, 2025

On September 27, 2024, the Board adopted the Revised FY25 and FY26 Operating Budgets. Santa Cruz METRO produces a 2-year rolling Budget. This Budget revises the September 2024 FY26 Operating Budget and presents a new FY27 Operating Budget.

Metro will hold a Budget Workshop with the Unions on May 12, 2025 to answer questions about the two-year FY26 and FY27 Operating Budget and FY26 Capital Budget-Portfolio to obtain input from its union partners.

The presentation of financials on the Summary page in Attachment C are presented in this format:

Operating Revenues are directly associated with ridership and represent the amounts paid by the rider or organizations to use transit services. The categories include Passenger-paid fares (Local and Highway 17 Fares) and Organization-paid fares (Special transit fares: contracts with the local colleges and Highway 17 partners).

Operating Expenses are the expenses associated with the operation of the transit agency and goods and services purchased for the operation of the system, such as Labor (Salaries & Wages), Fringe Benefits, Non-Personnel Expenses (Services, Materials and Supplies, Utilities, Insurance, and Other expenses). This provides a quick and easy view of the Farebox Recovery.

The Non-Operating Revenue and Expenses section provides insight into revenue and expenses that are not directly or/and immediately impacted by increase/decrease of ridership.

Non-Operating Revenues represent external sources such as Sales Tax Revenue, Federal/State Grants, and all other forms of income (Advertising, Rental, etc.) that is used to support Metro operations and capital investments.

Non-Operating Expenses are costs such as the Pension UAL costs (previously reported as part of Fringe benefits) which are the additional costs incurred to cover the shortfall of pension funding and the payments for the Sales Tax Revenue Bond payments.

This presentation aligns Metro's financial reporting more closely to other transportation agencies and allows for an easier comparison of revenues and costs related to ridership and external sources.

Attachment C – Page 1

A. Operating Revenues

Operating Revenues, related to ridership, total \$10,476K in FY26 and \$11,343K in FY27. Major Operating Revenue assumptions in the FY26 Budget over the FY25 Revised Budget, adopted in September 2024, include:

- Passenger Fares – overall increase of \$580K, or 21.5%. Ridership is expected to increase by 23.9% for Fixed Route/Non-Students, 5.0% for Paratransit, and 23.3% for Highway 17
- Special Transit Fares – overall increase of \$417K, or 6.2%; primarily due the City/County of Santa Cruz increased usage along with contractual increases for UCSC, Cabrillo, and Highway 17 partners

FY27 will see increases of 8.3% overall for Operating Revenue sources based on anticipated ridership increases of 20.6% for Fixed Route/Non-Students, 5.0% for Paratransit, and 17.9% for Highway 17.

B. Operating Expenses

Operating Expenses, excluding Pension UAL/Sales Tax Revenue Bond payments and Retiree Obligations (which are discussed in Section C), total \$75,808K in FY26 and \$81,773K in FY27. Operating Expenses assumptions in the FY26 Budget over the FY25 Revised Budget, adopted in September 2024, include:

Personnel Expenses (Labor and Fringe Benefits) increased overall by \$2,844K, or 5.4%, vs. FY25 Budget

- Regular Labor Costs – increase \$836K, or 3.0%
 - COLA of 4% along with contractual items of step and longevity increases
 - Net decrease of 8 FTE positions:

Unfunded Positions – Revenue Account Program Manager, Van Operator, Bus Operator (20 FTE), Contracts & Purchasing Manager

Partially offset by new Funded positions – Sr Financial Analyst, Communications Specialist, Paratransit Clerk, Fleet Maintenance Supervisor, Lead Mechanic, Mechanic I-II (3 FTE), Administrative Assistant, Dispatch/Scheduler, and Contracts & Purchasing Deputy Director

- Overtime – flat as most vacancies were filled in FY25
- Fringe Benefits costs - increase of \$2,008K, or 8.5%, primarily due to increased cost for medical insurance (5.6%), Workers Comp Insurance (76.9%), and the COLA of 4% that impacts Annual, Sick, and Holiday payments

Non-Personnel Expenses Excluding Sales Tax Revenue Bond related costs (which are represented in Section C below) increased by 20.0% or \$3,362K vs FY25 Budget

- Services – increase 19.2%, or \$1,368K, primarily due to:
 - Professional/Technical Fees increased 23.2% due to Strategic Services and Marketing Campaigns
 - Outside Repair Revenue Vehicles increase 59.6% due to preventive bus maintenance contract, engine replacement on SD ARTICS, battery replacement on 9 hybrid buses
 - Uniforms & Laundry increase 59.8% due to increased staff
 - Security Services increased 12.2% due to Pacific Station redevelopment requiring alternate passenger pick up location
- Materials & Supplies – decrease of 0.5%, or \$28K, due to:
 - Fuel & Lube Revenue Vehicles decrease of 47.3% due to projected lower costs CNG costs as a result of new hydrogen cell buses coming into service in the fall
 - Hydrogen Fuel Revenue Vehicles increase of 100%
 - Tires & Tubes increase of 48.6% due to increased tire needs for the 53 hydrogen buses
 - Revenue Vehicle Parts increase of 55.9% due to increased inventory needs for the new hydrogen buses
 - Printing increase of 45.8% to support Strategic Services and Marketing Campaigns
 - Postage increase of 135.8% to support Strategic Services and Marketing Campaigns
- Utilities – increase of 1.8%, or \$19K, primarily due to estimated increase for Propulsion Power and Telecommunications; partially offset by lower Gas & Electric and Water & Sewer
- Casualty & Liability – increase of 87.3%, or \$799K, related to across the board increases of insurance premiums and Settlement costs
- Taxes – decrease of 4.8%, or \$3K, due to lower license and permit fees
- Misc. Expense – increase of 7.6%, or \$79K, primarily due to increased Advertising for Strategic Services and Marketing Campaigns; partially offset by reduced Employee Training costs
- Interest Expense & Debt Service

- Interest Expense Bridge Loan – increase of 100%, or \$1,055K, related to the line of credit related to the hydrogen bus purchase
- Debt Service – Interest Expense POB and Principal POB are discussed in Section C below
- Leases & Rentals – increase 18.3%, or \$74K, primarily due to increased costs for ParaCruz facilities as a result of increased space, and increased Equipment Rental for Porta Potties needed at the temporary location during the Pacific Station redevelopment

Major Operating Expense assumptions in the FY27 Budget over the FY26 Budget include:

Personnel Expenses (Labor and Fringe Benefits) increased overall by \$6,631K, or 11.9%, excluding the Pension UAL and Retiree Obligation costs (which are represented in Section C below)

- Wages – increase \$3,044K, or 10.5%
 - Contractual items of step and longevity increases
 - Refunding Bus Operators (20 FTE)
- Overtime - increase of \$33K, or 3.7%
- Fringe Benefits costs– increase \$3,553K, or 13.9%
 - Anticipated increase in medical insurance premiums, effective in January 2026
 - Increased FTE and related impacts to Annual, Sick, and Holiday payments

Non-Personnel Expenses Excluding Sales Tax Bond related costs (which are represented in Section C below) decreased by 3.3%, or \$666K; primarily due to non-recurring costs from FY26; partially offset by increased Hydrogen Fuel costs as more of the new buses are put into service.

C. Non-Operating Revenue/(Expense)

Non-Operating Revenue/(Expense) totals \$57,714K in FY26 and \$55,147K in FY27. Non-Operating Revenue/(Expense) assumptions in the FY26 Budget over the FY25 Revised Budget, adopted in September 2024, include:

Sales Tax Revenues

- 1979 Gross Sales Tax (1/2 cent) – a decrease of 4.0%, or \$1,102K, a conservative estimate based on overall inflation and decline of amounts received in FY25
- 2016 Net Sales Tax (Measure D) – a decrease of 4.0%, or \$171K, the projected increase mirrors the anticipated forecast in the 1979 Gross Sales Tax (1/2 cent).

Federal/State Grants

- Transportation Development Act (TDA-LTF) - increase of 7.2%, or \$622K, as per recent allocations
- Transportation Development Act (TDA-STA, including SB1) - decrease of 21.8%, or \$1,310K, as per recent allocations
- FTA 5307 – increase 3.2%, or \$195K, as per recent allocations
- FTA STIC – increase 2.4%, or \$133K, as per recent allocations
- LCTOP – flat to FY25; the funding will be used to support the Youth Cruz Free Program
- Transit and Intercity Rail Capital Program (TIRCP), Workforce Training – decrease of 35.6%, or \$178K, due to Employee Workforce Training for new Hydrogen Bus & Infrastructure pushed into FY27
- Transit and Intercity Rail Capital Program (TIRCP), Service Expansion – decrease of 18.5%, or \$1,999K, due to anticipated drawdown in FY26 to support the service expansion

All Other Revenue

- Advertising Income – decrease of 67.4%, or \$81K, as a result of limited availability of space for advertising on buses after the launch of the One Ride at a Time campaign
- Rental Income – virtually flat
- Interest Income – decrease of 8.0%, or \$174K, based on current trends and the cash balance at the Treasury
- All Other Income – increase of 2.0%, or \$3K, primarily due to the CNG sales

Pension UAL/Sales Tax Revenue Bond Debt Service

Increase 13.5% or \$654K primarily due to the Pension UAL payment based on the CalPERS Actuarial report from June 2023

Retiree Obligations - *previously reported in Fringe*

Increase 10.3% or \$468K, primarily due to increased medical costs

Overall decreases in Non-Operating Revenue Sources budgeted in FY27 of 4.4%, or \$2,567K, primarily driven by:

- FTA 5307/STIC – increase of 4.0%
- TIRCP Grant – decrease of 14.2%
- All Other Revenue – decrease of 22.1%
- Retiree Obligation – increase of 11.4%
- Pension UAL – increase of 12.5%

Attachment C – Page 4

D. Transfers & Operating Balance

Operating Deficits before Transfers total \$7,618,095 in FY26 and \$15,282,967 in FY27. Assumptions in the FY26 budget over the FY25 Revised budget, adopted in September 2024, include:

- Transfers to Capital Budget/Bus Replacement Fund of \$3,000K is a decrease of 4.3 % or \$136K. This amount is consistent with the goal to honor our commitment to the Capital Budget and maintain assets in a state of good repair by committing a minimum of \$3.0M each year from the Measure D and TDA-STA transfer from Operating, along with STA-SGR that goes directly to the Capital Budget.
 - Available Measure D revenues are 1.3%, or \$31K, higher than FY25
 - STA-SGR grant is 46.2%, or \$363K, lower than FY25
 - TDA – STA including SB1 transfer is 100%, or \$196K, higher
 - Total Transfer to Bus Replacement Fund is \$3,000K in FY26
- Transfers to/(from) Operating and Capital Reserve Fund of \$6,394K is an decrease of 13.5%, or \$966K
 - Fuel Tax – decrease by 100%, or \$146K, due to the Fuel tax credit expiring in December 2024
 - Reserves Replenishments – increase by 92.3%, or \$1,149K, transfer to the Operational Sustainability Reserve Fund to meet target balance of three (3) months of the average operating expenses for the most current fiscal year's budget, in accordance with Metro's Revised Reserves Policy, adopted on November 15, 2019).
 - Operating and Capital Reserve Fund – the \$4,000K transfer is flat with FY25; Funds are committed 100% towards the local match for multiple Capital Projects (detailed in Attachment B).
- Transfers from Covid Recovery Fund of \$16,590K is an increase of 278.3%; Funds from the Covid Recovery Fund will be reinvested in the FY26 Budget and beyond to sustain services and will be primarily allocated to one-time programs and initiatives

An overall decrease in the budgeted Transfers & Operating Balance in FY27 is 50.8%, or \$12,989K

- Capital Budget/Bus Replacement Fund flat to FY26
- Reserves Replenishments decreased by 43.9%, or \$1,052K
- Operating & Capital Reserve Fund flat to FY26
- Covid Recovery Fund transfer of \$4,653K will exhaust all funds

E. Capital Budget

The FY26 Capital Budget-Portfolio as shown in Attachment E totals \$69,229K.

The current FY26 Capital Budget-Portfolio consists of ongoing projects rolled forward from FY25 along with new projects which are funded by a variety of sources.

In FY18, a new capital Budget funding strategy was adopted by the Board that results in a minimum of \$3.0M per year being dedicated to the annual capital Budget. This new strategy created the “Bus Replacement Fund” and establishes consistent annual transfers of STA-SB1 funds and Measure D funds to the capital Budget that are needed to provide funding and stability for the required local match for obsolete fixed-route buses and Paratransit vehicles.

Annual unspent Measure D and STA-SGR funds will ‘accumulate’ in the Bus Replacement Fund until they are allocated to specific projects and spent on new replacement buses and vans.

The following amounts are dedicated to the Bus Replacement Fund in FY26:

- (2016 Net Sales Tax) – Measure D - \$2,381K (transfer from Operating Budget)
- TDA-STA, including SB1 - \$196K (transfer from Operating Budget)
- STA-SGR - \$422K (goes directly to the Capital Budget)
- Total = \$3,000K

Noteworthy ongoing capital project activity (> \$100K) this fiscal year includes:

- Ongoing Construction Related Projects:
 - Ongoing – METRO Owned ParaCruz Facility Project – \$1,965K from the Operating & Capital Reserve Fund, of which \$20K is anticipated to be spent in FY26. The project is identified as critical to move the agency forward towards a sustainable future, in support of the METRO 10-Year Strategic Business Plan and was approved by the Board on November 15, 2019.
 - Ongoing – Pacific Station/Metro Center Redevelopment with the City of Santa Cruz – \$4,491K, over four years, \$3,991K from the Bus Replacement Fund and the remaining \$500K from The Transit and Intercity Rail Capital Program (TIRCP) grant toward the redevelopment of the facility. Only the \$500K from the TIRCP grant is remaining and in the FY26 Portfolio.
 - Ongoing - Temporary Hydrogen Fueling Station - \$1,756K from the Operating & Capital Reserve Fund in order to procure a temporary hydrogen fueler to bridge the gap between delivery of hydrogen fuel cell buses and the completion of the permanent hydrogen fueling station.
 - Ongoing – Hydrogen Fueling Station – \$11,846K funded by a \$8,792K TIRCP grant and \$2,976K from the Operating & Capital Reserve Fund, and the remaining \$78K from Federal 5339(b) Funds

- for the design and construction of a permanent hydrogen fueling station. Metro will partner with several experts in the industry to design and construct the fueling station.
- Ongoing – Rapid Bus Enhancement - \$9,757K funded by a \$5,357K TIRCP grant and \$4,400K from the Operating & Capital Reserve Fund to provide transit enhancements along the Soquel Drive Corridor in the County of Santa Cruz, from La Fonda Avenue to Freedom Boulevard.
 - Ongoing – Watsonville Parking Lot - \$1,300K from the Operating & Capital Reserve Fund.
 - Ongoing – Watsonville Station Redevelopment - \$10,182K funded by \$8,500 from the TIRCP grant and \$1,682K from Regional Early Action Planning (REAP 2.0) Grant, of which \$1,600K is anticipated to be spent in FY26. Funds will be used to redevelop the Watsonville Transit Center into an updated Transit and Mobility Center, with a four-story, 60+-unit, net-zero affordable housing development, to assist in serving historically disadvantaged communities with increased access to affordable housing and supporting mode shift from Single Occupancy Vehicle (SOV) use to transit.
 - Ongoing- IT Projects
 - Ongoing – Enterprise Resource Planning (ERP) System – The current financial system was purchased in the late 1990's, more than 20 years ago. The new system incorporates Core Financials, Fixed Assets, HCM, Payroll, Purchasing, and Budgeting for a more efficient and integrated system. FY26 spending of \$722K is funded from the Operating & Capital Reserve Fund.
 - Ongoing – Integrated Ticketing & Schedule Optimization - \$507K from the TIRCP grant that will seek to increase transit ridership by improving the customer experience through the implementation of contactless payments via contactless debit or credit card tap and go. Phase 2 will involve schedule optimization across local and regional agencies in order to reduce transfer times.
 - Ongoing – Facilities Upgrades and Improvements
 - Ongoing – Maintenance Facility Upgrades - \$1,300K from TIRCP grant for the infrastructure improvement and modifications needed to maintain and support the addition of hydrogen cell buses to METRO's fleet
 - New & Ongoing – Vehicle Replacement & Infrastructure Projects – Santa Cruz METRO has been awarded grants from a variety of Federal, State, and local agencies to replace aging revenue and non-revenue (service) vehicles which are in alignment with Santa Cruz METRO's strategy to begin replacing its fossil-fueled bus fleet with all zero emission buses by 2040.

- Ongoing - Hydrogen Fuel Cell buses (53) to assist in the replacement of obsolete CNG and Diesel vehicles \$69,961K, of which \$27,159K will be spent in FY26; vehicles are expected to be delivered in 2025 for testing and acceptance
- New – Seven ParaCruz vans - \$1,000K from the Operating & Capital Reserve Funds
- Miscellaneous – reflects a proposed transfer of \$500K from the Operating & Capital Reserve Funds to the FY26 Capital Budget-Portfolio for small projects, typically costing less than \$100K, that are identified throughout the year and do not qualify for Federal or State grants.

IV. STRATEGIC PLAN PRIORITIES ALIGNMENT

This report pertains to METRO's Financial Stability, Stewardship & Accountability.

V. FINANCIAL CONSIDERATIONS/IMPACT

The proposed two-year FY26 and FY27 Consolidated Operating Expense Budget in Attachment C total \$86,297,199 and \$93,520,365, respectively. The total Operating Revenue Budget is \$78,679,104 in FY26 and \$78,237,398 in FY27. This budget reflects available data regarding revenues and expenses. The Final two-year Budget will be presented to the Board of Directors on June 27, 2025.

In addition, METRO will be transferring: \$2,577,583 in FY26 and FY27 to the Capital Budget (Bus Replacement Fund), \$4,000,000 in FY26 and FY27 for Grant matching, \$2,394,085 in FY26 and \$1,341,957 in FY27 to Reserve Replenishment, and \$16,589,763 in FY26 and \$4,652,908 in FY27 from the COVID-19 Recovery Fund.

The FY26 Capital Budget-Portfolio– Attachment E totals \$69,228,600.

VI. ALTERNATIVES CONSIDERED

There are no recommended alternatives at this time. Staff recommends that the Finance, Budget and Audit Standing Committee take input on the FY26 and FY27 Operating Budget and FY26 Capital Budget-Portfolio and provide additional direction to staff as necessary regarding the contents of the Operating and Capital Budgets.

VII. ATTACHMENTS

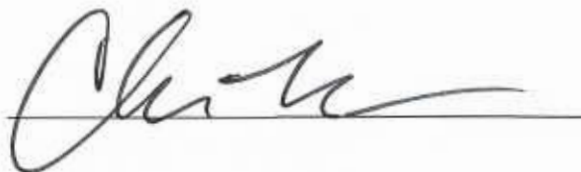
- Attachment A:** Presentation of FY26 and FY27 Operating Budgets and FY26 Capital Budget-Portfolio
- Attachment B:** 5 – Year Budget Plan
- Attachment C:** FY26 and FY27 Operating Budgets
- Attachment D:** Authorized and Funded Personnel
- Attachment E:** FY26 Capital Budget-Portfolio

Prepared By: Cathy Downes, Sr. Financial Analyst

VIII. APPROVALS:

Approved as to fiscal impact:

Chuck Farmer, Chief Financial Officer



Corey Aldridge, CEO/General Manager



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FY26 & FY27 Operating Budget Review

Finance, Budget & Audit Standing Committee

May 9, 2025

Chuck Farmer, Chief Financial Officer

Overview of Today's Presentation

- FY26 Draft Operating Budget
 - Changes from March Budget
 - FY25 – FY26 Budget Summary
 - Budget Funding Sources
 - FTE Changes
- 2 Year FY26 – FY27 Budget Summary
- Operating Budget Risks
- FY26 Capital Budget/Portfolio
- FY26 & FY27 Additional Information
- Budget Timeline

FY26 Operating Budget

FY26 Budget Summary

	FY25 Budget	FY26 Budget	Year over Year Change	Year over Year Change %
\$000's				
Operating Revenue				
Passenger Fares	\$ 2,703	\$ 3,283	\$ 580	21.5%
Special Transit Fares	6,776	7,193	417	6.2%
Total Operating Revenues	\$ 9,479	\$ 10,476	\$ 997	10.5%
Operating Expense				
Labor - Regular	\$ 28,287	\$ 29,123	\$ 836	3.0%
Labor - OT	896	896	-	0.0%
Fringe	23,647	25,656	2,008	8.5%
Non-Personnel	16,772	20,134	3,362	20.0%
Total OpEx	\$ 69,602	\$ 75,808	\$ 6,206	8.9%
Operating Surplus/(Deficit)	(\$ 60,123)	(\$ 65,332)	(\$ 5,209)	8.7%
<i>Farebox Recovery</i>	13.6%	13.8%		
Non-Operating Revenue/(Expense)				
Sales Tax/including Measure D	\$ 31,808	\$ 30,536	(\$ 1,272)	(4.0%)
Federal/State Grants	26,780	26,301	(479)	(1.8%)
TIRCP Grant	11,300	9,123	(2,177)	(19.3%)
Retiree Obligations	(4,524)	(4,992)	(468)	10.3%
Pension UAL/Bond Payment**	(4,843)	(5,497)	(654)	13.5%
All Other	2,496	2,243	(253)	(10.1%)
Total Non-Operating Revenue	\$ 63,017	\$ 57,714	(\$ 5,303)	(8.4%)
Operating Surplus/(Deficit) before Transfers	\$ 2,894	(\$ 7,618)	(\$ 10,512)	(363.3%)

- Projected Operational Expense growth of \$6.2M or 8.9%, outpace Operating Revenue growth of \$1.0M or 10.5%, driven by pay increases, benefit increases, and inflation
- Non-Operating Revenue/Expense decrease \$5.3M, primarily due to lower sales taxes and reduced grant allocations

FY25 – FY26 Budget Walk down As presented at March 2025 Board Meeting

000's		
FY25 Budget - Operating Surplus before Transfers - Adopted		\$ 2,894
<u>Changes in Operating Revenue</u>		
Ridership increases for FR of 10.8% & Hwy 17 of 11.1%		\$ 279
Increased City/County of Santa Cruz		292
Total Operating Revenue		\$ 571
<u>Changes in Operating Expenses</u>		
Updated Active FTE Salary/Fringe - step and 4% COLA		(\$ 2,028)
Increased Medical, Dental, Vision costs		(1,564)
Workers Compensation Insurance - due to increase staff & trending claims		(1,087)
Strategic Services and Marketing Campaigns		(1,065)
Net increase for Hybrid Batteries (9), Engine replacement for Hwy 17 (3) and ARTIC (3) buses		(347)
Increase Parts Inventory due to purchase of 53 Hydrogen buses		(751)
Property, PD & Liability, Other insurance		(411)
Line of Credit/Bridge Loan Interest		(1,050)
All Other		36
Total Operating Expense		(\$ 8,267)
<u>Changes in Non-Operating Revenue/(Expense)</u>		
Sales Tax, including Measure D - 4% decline		(\$ 1,272)
State/Federal Grants, net, primarily TDA-STA		(479)
TIRCP Grants		(178)
Retiree Obligation		(467)
Pension Bond Payment/UAL		(654)
Interest Income		(174)
All Other Revenue		(18)
Total Non-Operating Revenue/(Expense)		(\$ 3,242)
Total of all Changes		(\$ 10,939)
FY26 Budget - Operating Surplus/(Deficit) before Transfers		(\$ 8,045)

- Excluding one time Ballot Measure and Line of Credit/Bridge Loan, Preliminary FY26 Budget Operating Loss would be \$5.9M
- Sales Tax projection based on current outlook, expected to be down 4% YOY, County of SC shows 2% growth – could have upside of \$1.9M

Changes from March 2025 to Current FY26 Budget Walk down

\$000's

FY26 March 2025 Operating Surplus/(Deficit) before Transfers (\$ 8,045)

Changes in Operating Revenue

Passenger/Hwy 17 increased ridership	\$ 301
LCTOP grant/Youth Free Rides moved from Non-Operating Revenue	535
City/County of Santa Cruz based on FY25 increased ridership	125
	<u>\$ 961</u>

Changes in Operating Expense

Update Active FTE Salary/Fringe	\$ 1,837
Increased Security Costs	(95)
Preventive maintenance contract for buses	(180)
Property, PD & Liability, Other insurance	(254)
Adjusted Fuel costs	755
	<u>\$ 2,063</u>

Changes in Non-Operating Revenue/(Expense)

LCTOP grant/Youth Free Rides moved to Operating Revenue	(\$ 535)
TIRCP Grant reduced based on anticipated drawdowns	(1,999)
All Other, net	(62)
	<u>(\$ 2,596)</u>

Total of all Changes

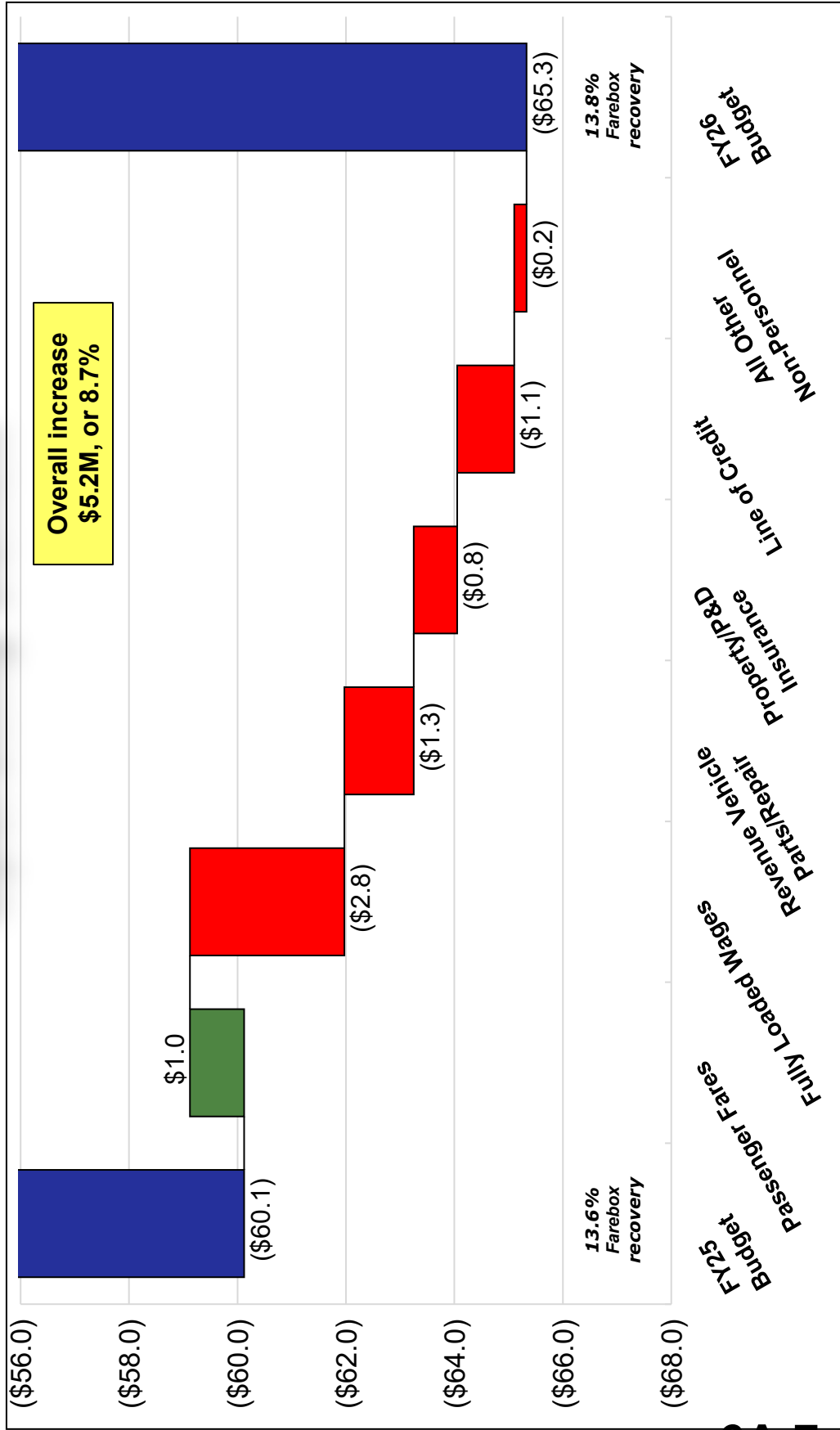
\$ 428

FY26 Operating Surplus before Transfers - Updated

(\$ 7,617)

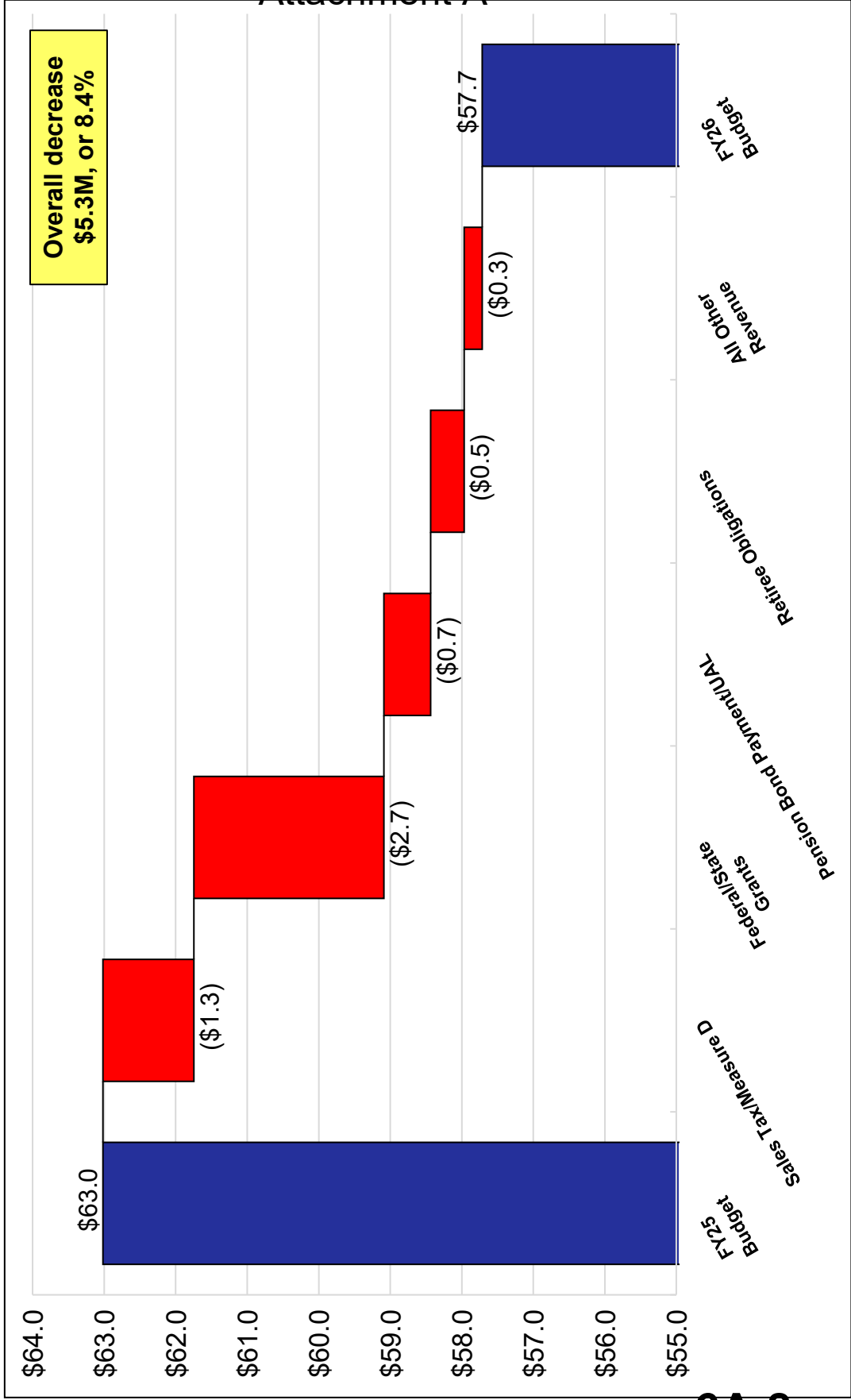
FY25-FY26 Budget Drivers of Operating Deficit

\$ in millions



FY25-FY26 Drivers of Non-Operating - Revenue/Expense

\$ in millions

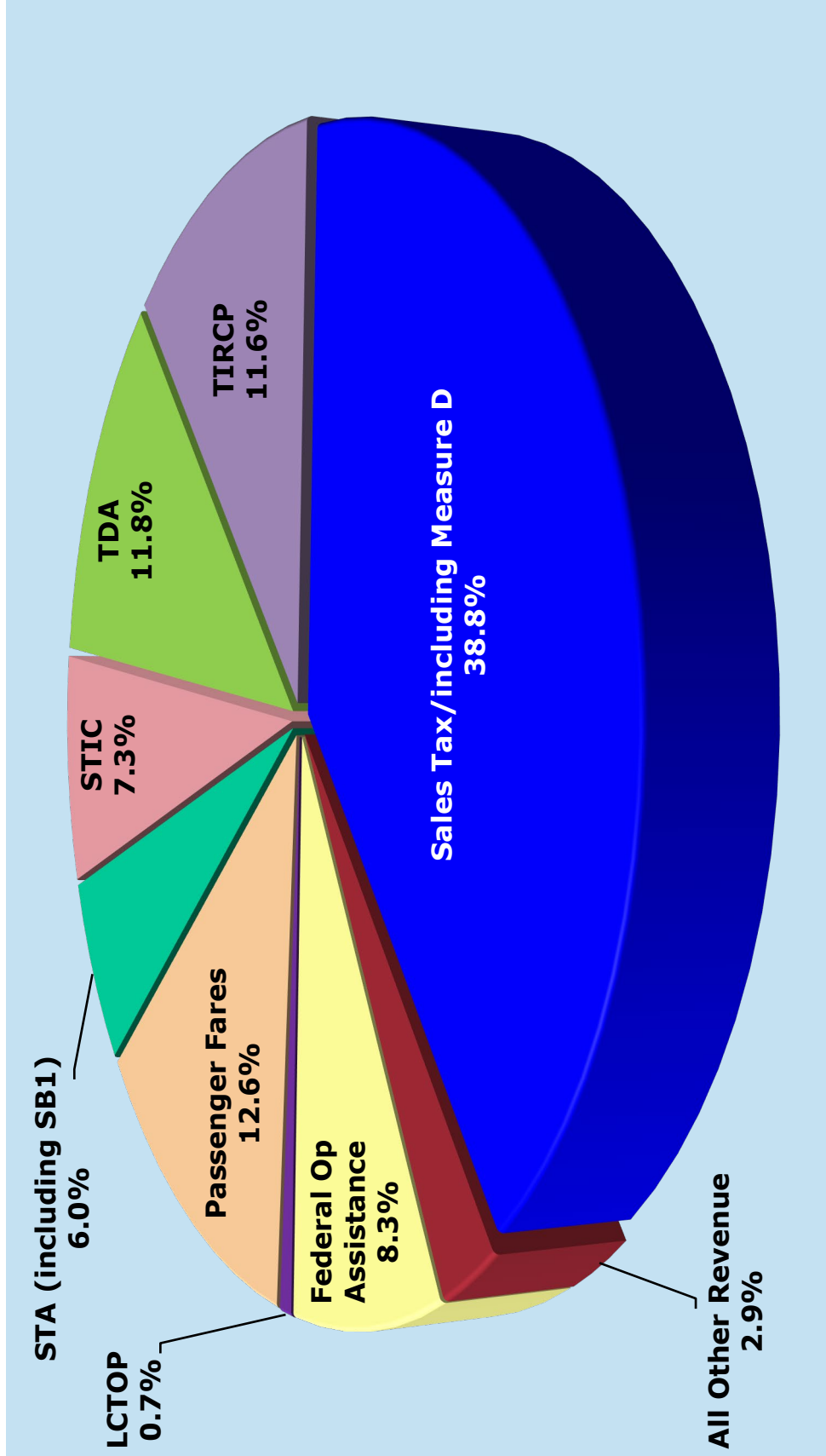


6A.8

FY26 Budget Income – Funding Source

Operating Revenue total - \$78.7M*

\$ in millions



Sales Tax/including Measure D	\$ 30.5	LCTOP	\$ 0.5	STIC	\$ 5.7
All Other Revenue	2.2	Passenger Fares	9.9	TDA	9.3
Federal Op Assistance	6.5	STA (including SB1)	4.7	TIRCP	9.1
Total					\$ 78.7

6A.9

* Numbers may not foot due to rounding

FY24 – FY27 FTE Budget

Department	Funded FY24 2023	Funded FY25 2024	Funded FY26 2025	Funded FY27 2025
Administration - 1100	4	4	4	4
Finance - 1200	11	11	11	11
Customer Service - 1300	10	10	10	10
Marketing - 1325	2	3	4	4
Human Resources - 1400	7	7	7	7
Information Technology - 1500	6	6	6	6
Planning, Grants, Governmental Affairs - 1600	6	6	6	6
Safety, Security, and Risk Management - 1800	2	2	2	2
Purchasing - 1900	4	4	4	4
Inventory Mgmt - 2000	5	5	5	5
Facilities Maintenance - 2200	18	17	17	17
Paratransit - 3100	45	49	50	50
Operations - 3200	18	27	32	32
Bus Operators - 3300	155	250	230	250
Fleet Maintenance - 4100	38	42	47	47
Total Full-Time Equivalents (FTEs)	331	443	435	455
YOY Increase		112	(8)	20

- Increase in headcount from FY24 to FY25 and beyond driven by Metro Reimagine
- Unfunded 20 FTE Bus Operators for FY26, Refund 20 FTE in FY27 vs March Board meeting
- Bus Operators driving the majority of the increase into FY27; accounts for 95 out of 112 increase

FY25 – FY26 Budget FTE Changes

FY25 Budgeted FTE Headcount	443	
Unfunding		
Van Operator - Paratransit	(1)	Convert to Paratransit Clerk
Provisional HR Analyst I - HR	(1)	Convert to Full-Time Position
Revenue Account Program Manager - Finance	(1)	Convert to Sr. Finance Analyst Position
Provisional Sr. Accounting Tech - Finance	(1)	Convert to Full-Time Position
Contracts & Purchasing Manager	(1)	Convert to Contracts & Purchasing Deputy Director
Bus Operators 20 FTE	(20)	Unfund 20 FTE for FY26, Refund 20 FTE in FY27
Sub Total	(25)	
Funding		
Provisional Communications Specialist - Marketing	1	Provisional
Transit Supervisors	4	Metro Reimagine
Paratransit Clerk - Paratransit	1	Convert from Van Operator
Fleet Maintenance Supervisor - Fleet	1	Metro Reimagine
Lead Mechanic - Fleet	1	Metro Reimagine
Mechanic II - 3 FTE - Fleet	3	Metro Reimagine
Dispatcher/Scheduler - Paratransit	1	Metro Reimagine
Provisional Administrative Assistant - Admin	1	Provisional
HR Analyst I - HR	1	Convert from Provisional
Sr. Financial Analyst - Finance	1	Convert from Revenue Account Manager
Sr. Accounting Technician - Finance	1	Convert from Provisional
Contracts & Purchasing Deputy Director	1	Convert from Contracts & Purchasing Manager
Sub Total	17	
Net FTE Change	(8)	
FY26 Budget FTE Headcount	435	

- Overall lower by 8 FTE positions
- Excluding Bus Operators, net increase of 12 FTE from FY25 (10 due to Metro Reimagine)

FY27 Operating Budget

FY27 Budget Summary

<i>\$000's</i>	FY26 Budget	FY27 Budget	Year over Year Change	Year over Year Change %
Operating Revenue				
Passenger Fares	\$ 3,283	\$ 4,036	\$ 753	22.9%
Special Transit Fares	7,193	7,306	114	1.6%
Total Operating Revenues	\$ 10,476	\$ 11,343	\$ 867	8.3%
Operating Expense				
Labor - Regular	\$ 29,123	\$ 32,167	\$ 3,044	10.5%
Labor - OT	896	929	33	3.7%
Fringe	25,656	29,209	3,553	13.9%
Non-Personnel	20,134	19,468	(666)	(3.3%)
Total OpEx	\$ 75,808	\$ 81,773	\$ 5,965	7.9%
	(\$ 65,332)	(\$ 70,430)	(\$ 5,098)	7.8%
Operating Surplus/(Deficit)	13.8%	13.9%		
Non-Operating Revenue/(Expense)				
Sales Tax/including Measure D	\$ 30,536	\$ 30,536	-	0.0%
Federal/State Grants	26,301	26,787	485	1.8%
TIRCP Grant	9,123	7,825	(1,298)	(14.2%)
Retiree Obligations	(4,992)	(5,561)	(569)	11.4%
Pension UAL/Bond Payment*	(5,497)	(6,187)	(690)	12.5%
All Other	2,243	1,747	(496)	(22.1%)
Total Non-Operating Revenue	\$ 57,714	\$ 55,147	(\$ 2,567)	(4.4%)
Operating Surplus/(Deficit) before Transfers	(\$ 7,618)	(\$ 15,283)	(\$ 7,665)	100.6%

6A.13

- Projected Operational Expense growth of \$6.0M or 7.9%, outpace Operating Revenue growth of \$0.9M or 8.3%, driven by pay increases, benefit increases, and inflation
- Non-Operating Revenue/Expense decrease \$2.6M, due to lower grant allocations, increased UAL and Retiree Obligations

FY27 Assumptions

Revenues

- Increase
 - Passenger and Highway 17 ridership, 29.4% and 18.4% respectively
 - UCSC, Cabrillo, Highway 17 partner contracts continue
- Decrease
 - Net, reduced grant allocations
 - TIRCP – decrease 14.7%
 - FTA 5307/STIC – increase 4.0%
 - Interest Income due to lower bank balances
- Sales Tax/Measure D flat to FY26

Expenses

- Increase cost as Metro Reimagine is fully implemented
 - Salary/Fringe due to Bus Operator increase from 230 to 250
 - Fuel costs
- Increase Retiree Obligations, Pension UAL
- Reduced repair costs for revenue vehicles due to new hydrogen buses put into service
- Non-recurring costs related to Strategic Services and Marketing Campaigns

6A.14

FY26 – FY27 Operating Budget Risks

FY26 & FY27 Operating Budget Risks

- **Revenues**
 - Passenger Fares and Paratransit Fares
 - Fluctuations in Paid Ridership
 - Cancellation of Bus Trips
 - Special Transit Fares
 - Change in Contracts
 - Sales Tax and TDA – LTF
 - Consumer spending uncertain as inflation continues and the country faces a possible recession
 - Federal FTA 5307, STIC, 5311
 - Subject to appropriation/reauthorization
 - RTC and delegation of funding to Metro
 - Economic downturn from recession
 - Natural disaster such as fires, floods or earthquakes

FY26 & FY27 Operating Budget Risks

- **Expenses**
 - Bus engine and other mechanical failures
 - Fuel costs volatility
 - Workers Comp Insurance
 - Medical Insurance
 - Final costs come out in January 2026
 - Contract renewals and rebids
 - Costs could come in higher than budgeted
 - Settlement Costs
 - Costs could come in higher than previous years
 - Aging Fleet
 - Increased maintenance costs
 - Changes in unfunded mandates

FY26 Capital Budget/Portfolio

FY26 Capital Budget Summary

\$000's	FY26	Portfolio Total *
Construction Related Projects	\$ 18,973	\$ 45,437
IT Projects	1,229	3,883
Facilities Upgrades & Improvements	1,300	1,500
Revenue Vehicle Replacement	28,734	71,536
Revenue Vehicle Electrification Projects	-	-
Non-Revenue Vehicle Replacement	160	160
Fleet & Maintenance Equipment	-	-
Miscellaneous	500	802
Total	\$ 50,896	\$ 123,318

6A.19

- Only projects with identified and approved funding are represented
- Portfolio Total includes FY25 and prior spending as well as FY26 and beyond spending for multi year projects

FY25 Capital Budget Projects, continued

Project	FY25 and Prior	FY26 Budget	FY27 and Beyond	Total Portfolio
<u>Construction Related Projects</u>				
Paracruz Facility	\$ 139	\$ 20	\$ 1,945	\$ 2,103
Pacific Station Redevelopment	3,991	500	-	4,491
Bus Rapid Enhancements	-	1,951	7,806	9,757
Watsonville Parking Lot	200	1,300	-	1,500
Watsonville Station Development	200	1,600	8,582	10,382
Hydrogen Fueling Station	594	11,846	-	12,440
Temporary Hydrogen Fueling Station	3,007	1,756	-	4,763
Total Construction Related Projects	\$ 8,131	\$ 18,973	\$ 18,332	\$ 45,437
<u>IT Projects</u>				
Workday - ERP	\$ 2,654	\$ 722	-	\$ 3,376
Integrated Ticketing and Scheduling	-	507	-	507
Total IT Projects	\$ 2,654	\$ 1,229	-	\$ 3,883
<u>Facilities Upgrades and Improvements</u>				
Maintenance Facilities Upgrades	\$ 200	\$ 1,300	-	\$ 1,500
Total Facilities Upgrades and Improvements	\$ 200	\$ 1,300	-	\$ 1,500
<u>Revenue Vehicles</u>				
44 - 40' Hydrogen Fuel Cell Buses	\$ 42,803	\$ 9,512	-	\$ 52,314
9 - 60" Hydrogen Fuel Cell Buses	-	17,647	-	17,647
Bus Wraps for Fuel Cell Buses	-	575	-	575
7 - Paracruz Vans	-	1,000	-	1,000
Total Revenue Vehicles	\$ 42,803	\$ 28,734	-	\$ 71,536

FY26 Capital Budget Projects, *continued*

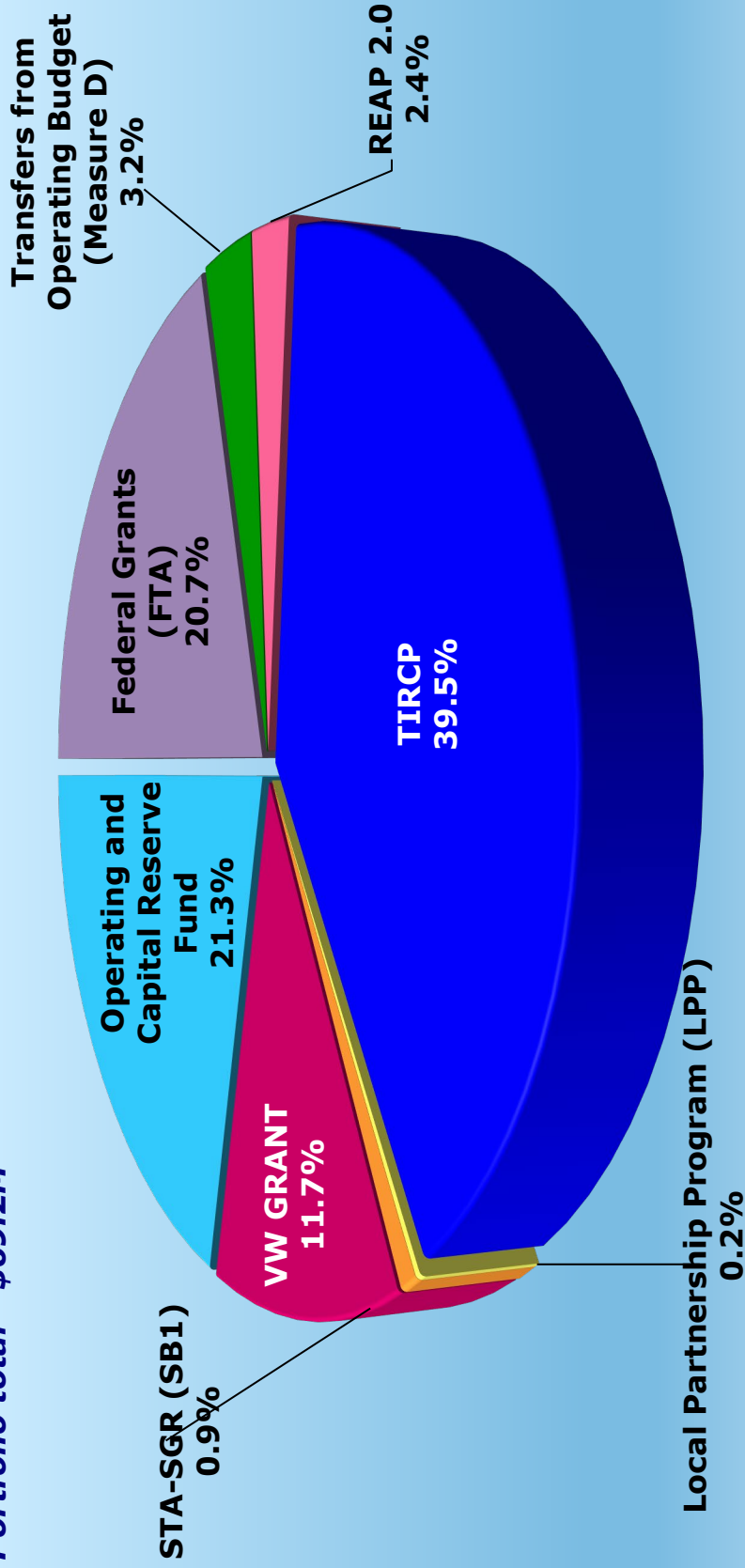
Project	FY25 and Prior	FY26 Budget	FY27 and Beyond	Total Portfolio
<u>Non-Revenue Vehicles</u>				
2 - Fleet Cars	-	\$ 80	-	\$ 80
1 - Fleet Truck	-	80	-	80
Total Non-Revenue Vehicles	-	\$ 160	-	\$ 160
<u>Miscellaneous</u>				
Capital Contingency	\$ 302	\$ 500	-	\$ 802
Total Miscellaneous	\$ 302	\$ 500	-	\$ 802
Total Capital Projects	\$ 54,089	\$ 50,896	\$ 18,332	\$ 123,318

- FY25 and Prior includes projects currently on-going and expected to continue into FY26 and beyond
- Hydrogen Fuel Cell buses spending between Fiscal Years dependent on acceptance of buses – could move more spending from FY25 into FY26
- Total Spending primarily driven by Hydrogen Fuel Cell buses and Hydrogen Fueling stations (Perm and Temporary)
- Only projects with identified and approved funding are represented

FY26 Capital Budget/Portfolio* Funding Source

\$ in millions

Portfolio total - \$69.2M



\$M's			
Federal Grants (FTA)	\$ 14.3M	STA-SGR (SB1)	\$ 0.6M
Local Partnership Program (LPP)	0.2M	TIRCP	27.4M
Operating and Capital Reserve Fund	14.8M	Transfers from Operating Budget (Measure D)	2.2M
REAP 2.0	1.7M	VW GRANT	8.1M
		Total Capital Portfolio	\$ 69.2M

6A.22

* Projects that are funded and may or may not have yet been started. All commitments from the prior year rollover into the new year.

FY26 & FY27 Additional Information

Board Authorized METRO Public Support Activities

Santa Cruz County Fair Special Route to Fairgrounds & Free Fares to the Fairgrounds	Trunk or Treat (Soquel/Santa Cruz & Watsonville)
Christmas Parade - Tentatively Santa Cruz & Watsonville	Youth Cruz Free Events – school outreach, events, etc. Grades K – 12
4th of July Parades - Tentatively Scotts Valley, Aptos, & Watsonville	Press Events – to launch new campaigns to the public
Leadership Santa Cruz (Transportation)	Senior Events – for ParaCruz
Santa Cruz County Chamber of Commerce Business Expo	Transit Equity Day (Free Fares Tentative)
Earth Day Event - Santa Cruz & Watsonville, Free Fares	Downtown Santa Cruz Kids Day
CA Clean Air Day Event - (Pledge/Free Fare)	Downtown Day (for UCSC students)
Stuff the Bus – Potentially one in November or December	Senior Resource Fairs
Back to School Nights	Career Fairs

Board Authorized METRO Public Support Activities - Continued

Monarch Migration Festival	METRO Open House Events
Transition and Resource Fair (Paracruz Event)	Tabling Events @ UCSC & Cabrillo Colleges
Farmers Market Events - Watsonville & Santa Cruz	Health Fairs
Fun Day	Touch a Truck
County School Events & Open Houses	Art About Big Basin
Family Fun Day	Watsonville Strawberry Festival (TBD)
Pedestrian Safety (Aptos Stroll)	Transit Month- September
Week without Driving (Free Fares Tentative)	Blue Innovation Day
UCSC Cornucopia Event	County Chamber of Commerce After Hours Events (TBD)
Open Art Studios	

Board Authorized METRO Employee Appreciation Activities

Annual Employee Picnic	Internal Employee Events
Holiday Party	Transit Worker Appreciation Day
Roadeo	Operator Appreciation Day
Veterans Day	Customer Service Appreciation Day
Fundraisers - Food & Toy Drives (TBD)	

Dues & Memberships

<u>Department</u>	<u>Details of Spending</u>	<u>FY26</u>	<u>FY27</u>
Administration	APTA	\$ 44,139	\$ 45,022
	CALACT	1,227	1,252
	Chat GPT	240	240
	Community Transportation Assn of America	4,538	4,629
	CTA	20,942	21,361
	CTE Center for Transportation	5,817	5,933
	Eastern Contra Costa Transit Agency	3,500	3,560
	Hydrogen Fuel Cell Bus Council DC	2,000	2,000
	Mercury News	241	246
	Monterey Bay Economic Partnership	5,000	5,100
Finance	Santa Cruz Chamber of Commerce	1,700	1,700
	SC Sentinel	175	179
	The Bus Coalition	8,500	8,670
	The Pajaronian	72	73
	Total	\$ 98,091	\$ 99,965
	CSMFO Membership	\$ 220	\$ 220
	GFOA Membership	280	280
	Total	\$ 500	\$ 500
	Transportation Research Board, Misc TBD	\$ 500	\$ 510
	Total	\$ 500	\$ 510
Human Resources	CalCHamber	\$ 988	\$ 1,008
	CALPELRA	1,163	1,186
	John Dash	685	685
	NCHRA	581	593
	SHRM	973	992
	Total	\$ 4,390	\$ 4,464

Attachment A

Memberships - Continued

<u>Department</u>	<u>Details of Spending</u>	<u>FY26</u>	<u>FY27</u>
Planning	Professional Associations	\$ 1,764	\$ 1,850
	Total	\$ 1,764	\$ 1,850
Safety & Risk Management	Professional Associations	\$ 465	\$ 474
	Total	\$ 465	\$ 474
Purchasing	Amazon Prime	\$ 550	\$ 550
	Costco	130	130
	Total	\$ 680	\$ 680
Fleet	All Data New	\$ 1,103	\$ 1,158
	Allison Transmission Software	2,200	2,310
	Cummins Insite Fleet Books Software	3,300	3,465
	Mitchell Online Vehicle Manuals	600	630
	RA Automotive Software- CARB Solutions INC	1,500	1,575
	SCR TTC Membership For Trainings	1,000	1,050
	Valley John Deere Software - Annual	2,600	2,730
	ZEB Transmission Software	1,100	1,155
	Total	\$ 13,403	\$ 14,073
	Grand Total	\$ 119,793	\$ 122,516

Board Member Travel Budget Assumptions

American Public Transportation Association (APTA) Meetings

Annual Conference September 2025 Boston, MA Two Board Members	Legislative Conference April 2026 Washington, SC Three Board Members
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California Transit Association (CTA) Meetings

Annual Meeting November 2025 Long Beach, CA One Board Member	Legislative Conference TBD in 2026 TBD One Board Member
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Additional Travel

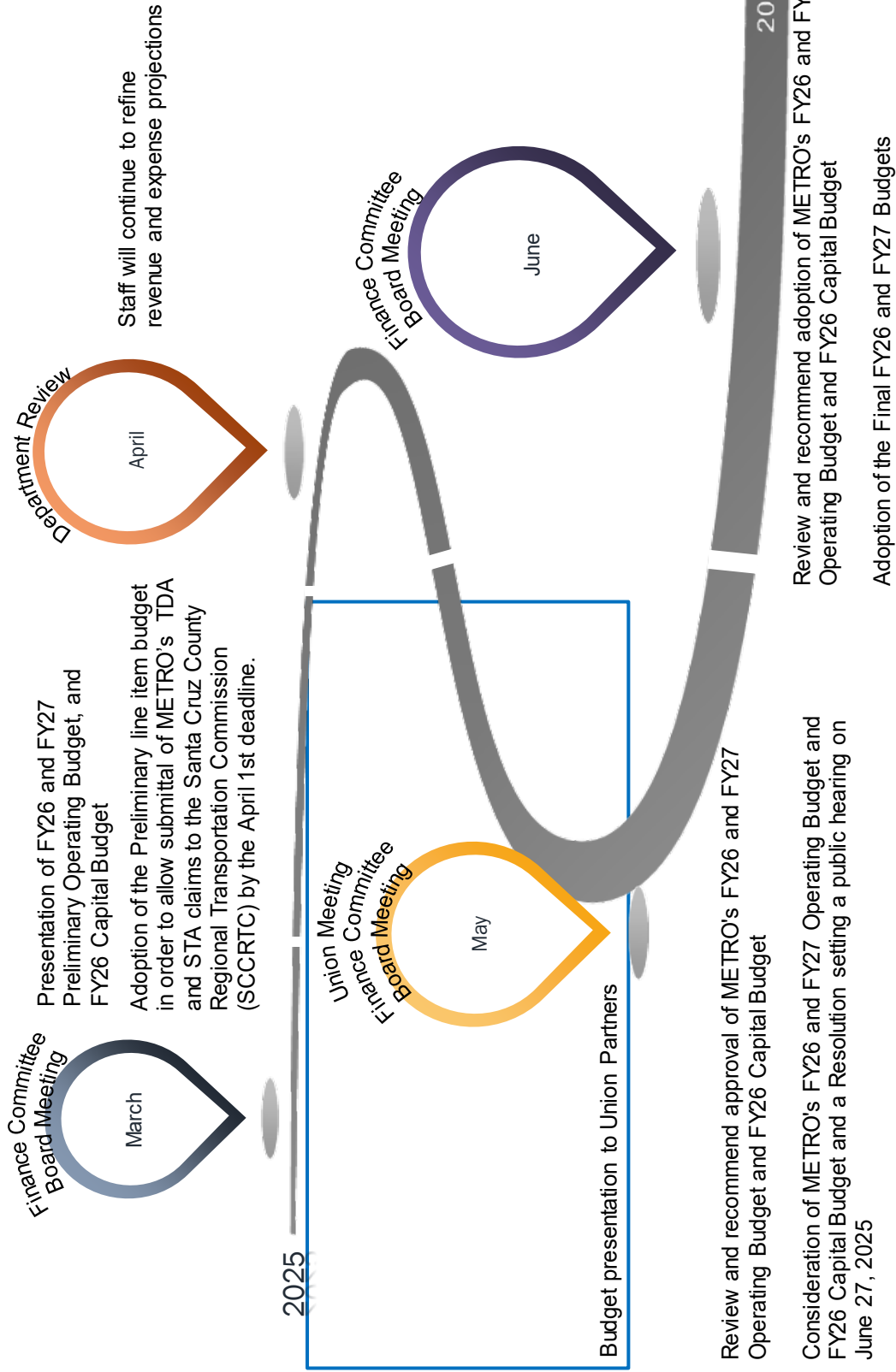
Meetings with legislators and government officials in Washington, San Francisco and Sacramento, as approved by the Chair of the Board.

Expenses related to Board Members meeting with CEO/General Manager and Staff.

Employee Incentive Programs:

Event/Activity	FY26	FY27	Department
Welcome Kits for New Hires	\$ 3,308	3,374 HR	
Employee Appreciation Events	1,000	1,020 Finance	
	2,000	2,100 Customer Service	
	2,000	2,000 Facilities	
	5,000	5,100 Operations	
	2,000	2,100 Fleet	
	300	300 Purchasing	
	500	500 Inventory Management	
	30,000	30,600 Administration	
Awards	2,750	2,800 ParaCruz	
	5,000	5,100 Fixed Route	
	4,000	4,080 Administration	
Bus Rodeo	20,000	21,000 Risk/Safety	
Total	\$ 77,858	\$ 80,074	

Budget Timeline



Appendix

FY25 – FY26 Budget Operating Revenue Assumptions

- **Operating Revenue**
 - Passenger Fares increase \$580K, or 21.5%, increased ridership across all modes
 - Fixed Route increase \$234K, or 16.2%
 - Paratransit increase \$11K, or 5.0%
 - Highway 17 Fares increase \$334K, or 32.8%
- **Operating Expenses**
 - Special Transit Fares increase \$417K, or 6.2% due to contractual increases
 - UCSC increase \$99K, or 2.0%
 - Cabrillo College decrease \$24K, or 3.9%, per contract
 - City/County of Santa Cruz increase \$295K, or 347.1%
 - Highway 17 Contracts increase \$46K, or 8.1%
 - Overall increase \$997K, or 10.5%, vs FY25 Budget

Operating Expense Assumptions FY26

Personnel – Overall increase \$2,842K, or 5.4%

- Regular Labor Costs – increase \$836K, or 3.0%
 - COLA of 4% along with step and longevity increases
 - Net decrease of 8 FTE positions
- Overtime costs – flat to FY25
- Fringe costs - increase of \$2,008K, or 8.5%, primarily a result of increased costs for Medical and Workers Comp Insurance, along with the COLA of 4% that impacts Annual, Sick, and Holiday payments

Non-Personnel - Overall increase \$3,362K, or 20.0%

- Increase due to Strategic Services and Marketing Campaigns – \$915K, or 100.0%
- Outside Repair Revenue Vehicles increase \$570K, or 59.6% due to preventive bus maintenance contract, battery replacement on 9 hybrid buses, and Engine replacement on San Diego ARTICs
- Increase in Parts Inventory due to purchase of 53 Hydrogen Buses - \$751K, or 55.9%
- Increase in Property, PD & Liability, Other Insurance - \$799K, or 87.3%
- Debt Issuance costs for bridge loan - \$1,050K or 100%
- Fuel for Revenue Vehicles – lower by \$1,029K or 27.8%

Non-Operating Revenue/Expense Assumptions FY26

- **Decreased Revenue**
 - Sales Tax, including Measure D decrease \$1,272K, or 4.0%, year over year
 - Federal/State Grants decrease \$2,656K, or 6.7%
 - TIRCP, FTA 5307/STIC, TDA-LTF/STA
 - Interest Income decrease \$174K, or 8.0%, based on current trends and the cash balance at the Treasury
 - All Other Revenues increase \$3K, or 2.0%, primarily due to CNG sales
- **Increased Expense**
 - Retiree Obligation increase \$468K, or 10.3%, *previously reported as part of Fringe in Operating Expense*
 - Unfunded Accrued Liability (UAL) increase of \$654K, or 13.5% based on the CalPERS Actuarial report

FY27 Budget Operating Assumptions

- **Operating Revenue**

- Passenger Fares increase \$753K, or 22.9%, general increase
- Special Transit Fares increase \$114K, or 1.6%
 - UCSC increase \$101K, or 2.0%
 - Cabrillo College decrease flat with FY26
 - City/County of Santa Cruz flat with FY26

- **Operating Expenses**

- Salary and wages increase \$3,044K, or 10.5%, primarily due to funding of 20 FTE Bus Operators
- Overtime increase of \$33K, or 3.7%
- Fringe, increase of \$3,553K, or 13.9%, primarily due to increase in Medical insurance premiums, effective in January 2026
- Non-Personnel decrease of \$666K, or 3.3%, primarily due to non-recurring costs from FY26, partially offset by higher Hydrogen Fuel costs as the new buses are put into service

FY27 Budget Non-Operating Assumptions

- **Non-Operating Revenue**
 - Sales Tax/including Measure D, flat with FY26
 - Federal/State Grants – decrease of \$812K, or 2.3%
 - All Other Revenue - decrease of \$496K, or 22.1%
- **Non-Operating Expenses**
 - Pension (UAL)/Bond Payment - increase of \$690K, or 12.5% based on CalPERS actuarial report
 - Retiree Obligations – increase of \$569K, or 11.4%

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
As of July 1, 2025

	September-24 BUDGET FY25	May-25 BUDGET FY26	PLAN FY27	Increase/(Decrease) \$ VAR	% VAR	PLAN FY28	Increase/(Decrease) \$ VAR	% VAR	PLAN FY29	Increase/(Decrease) \$ VAR	% VAR	PLAN FY30	Increase/(Decrease) \$ VAR	% VAR
Operating Revenue														
Passenger Fares	\$ 2,703,351	\$ 3,283,380	\$ 4,036,364	\$ 752,984	22.9%	\$ 4,119,159	\$ 82,795	2.1%	\$ 4,203,681	\$ 84,522	2.1%	\$ 4,287,391	\$ 83,710	2.0%
Special Transit Fares	6,775,537	7,192,514	7,306,215	113,701	1.6%	6,887,351	(418,864)	(5.7%)	7,005,758	118,407	1.7%	7,126,533	120,775	1.7%
Total Operating Revenue	\$ 9,478,888	\$ 10,475,894	\$ 11,342,579	\$ 866,685	8.3%	\$ 11,006,510	\$ (336,069)	(3.0%)	\$ 11,209,439	\$ 202,929	1.8%	\$ 11,413,924	\$ 204,485	1.8%
Operating Expense														
Labor - Regular	\$ 28,287,148	\$ 29,122,728	\$ 32,166,557	\$ 3,043,829	10.5%	\$ 34,448,396	\$ 2,281,839	7.1%	\$ 36,697,469	\$ 2,249,073	6.5%	\$ 40,236,630	\$ 3,539,161	9.6%
Labor - OT	895,506	895,506	928,719	33,213	3.7%	941,332	12,613	1.4%	953,995	12,663	1.3%	988,307	14,312	1.5%
Fringe	23,647,392	25,655,794	29,209,280	3,553,486	13.9%	31,943,705	2,734,425	9.4%	34,986,845	3,043,140	9.5%	37,794,150	2,807,305	8.0%
Non-Personnel	16,771,903	20,134,028	19,468,161	(665,867)	(3.3%)	18,649,120	(819,041)	(4.2%)	19,029,548	380,428	2.0%	19,417,861	388,313	2.0%
Total Operating Expense	\$ 69,601,949	\$ 75,808,056	\$ 81,772,717	\$ 5,964,661	7.9%	\$ 85,982,563	\$ 4,209,836	5.1%	\$ 91,667,857	\$ 5,685,304	6.6%	\$ 98,416,948	\$ 6,749,091	7.4%
Operating Surplus/(Deficit)	\$ (60,123,061)	\$ (65,332,162)	\$ (70,430,138)	\$ (5,097,976)	7.8%	\$ (74,976,043)	\$ (4,545,905)	6.5%	\$ (80,458,418)	\$ (6,482,375)	7.3%	\$ (87,003,024)	\$ (6,544,606)	8.1%
<i>Farebox Recovery</i>	13.6%	13.8%	13.9%	12.8%	12.2%	11.6%								
Non-Operating Revenue/(Expense)														
Sales Tax/Including Measure D	\$ 31,808,185	\$ 30,535,858	\$ 30,535,858	\$ -	0.0%	\$ 31,146,575	\$ 610,717	2.0%	\$ 31,769,507	\$ 622,932	2.0%	\$ 32,404,897	\$ 635,390	2.0%
Federal/State Grants	26,779,951	26,301,253	26,786,727	485,474	1.8%	27,291,500	504,773	1.9%	27,816,343	524,843	1.9%	28,362,055	545,712	2.0%
TIRCP Grant	11,300,000	9,122,925	7,825,211	(1,297,714)	(14.2%)	-	(7,825,211)	(100.0%)	-	-	0.0%	-	-	0.0%
Retiree Obligations	(4,524,245)	(4,991,802)	(5,560,715)	(568,913)	11.4%	(6,195,176)	(634,461)	11.4%	(6,902,728)	(707,552)	11.4%	(7,390,762)	(488,054)	7.1%
Pension Bond Payment/UAL	(4,843,039)	(5,497,341)	(6,186,933)	(689,592)	12.5%	(6,710,464)	(523,531)	8.5%	(7,323,108)	(612,644)	9.1%	(7,404,710)	(81,602)	1.1%
All Other Revenue	2,495,888	2,243,174	1,747,023	(496,151)	(22.1%)	1,226,397	(520,626)	(29.8%)	730,311	(486,086)	(40.5%)	734,407	4,096	0.6%
Total Non-Operating Revenue/(Expense)	\$ 63,016,740	\$ 57,714,067	\$ 55,147,171	\$ (2,566,896)	(4.4%)	\$ 46,756,832	\$ (8,388,339)	(15.2%)	\$ 46,090,325	\$ (668,507)	(1.4%)	\$ 46,705,867	\$ 615,542	1.3%
Operating Surplus/(Deficit) before Transfers	\$ 2,893,679	\$ (7,618,095)	\$ (15,282,967)	\$ (7,664,872)	(100.6%)	\$ (28,217,211)	\$ (12,934,244)	(84.6%)	\$ (34,366,093)	\$ (6,150,862)	(21.8%)	\$ (40,297,157)	\$ (6,929,064)	(17.3%)
Transfers and Other														
Transfers to Capital/Operating & Capital Reserve Fund	\$ (9,740,971)	\$ (8,971,668)	\$ (7,919,540)	\$ 1,052,128	(11.7%)	\$ (8,328,958)	\$ (409,418)	5.2%	\$ (8,407,270)	\$ (78,312)	0.9%	\$ (8,568,310)	\$ (161,040)	1.9%
(To)/From COVID Recovery Fund	6,847,292	16,589,763	4,652,908	(11,936,855)	(72.0%)	-	(4,652,908)	(100.0%)	-	-	0.0%	-	-	0.0%
Operating Surplus/(Deficit) after Transfers	-	\$ -	\$ (13,549,599)	\$ -	0.0%	\$ (36,546,169)	\$ -	100.0%	\$ (42,775,363)	\$ -	0.0%	\$ (48,865,467)	\$ -	0.0%

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Attachment C

September-24

May-25

	PLAN	Increase/(Decrease)	Increase/(Decrease)
	FY27	\$ VAR	% VAR
Operating Expenses			
Depreciation & Amortization	60,890	(1,000)	(1.6%)
Selling, General & Administrative	1,000,000	(100,000)	(10.0%)
Restructuring Costs	1,000	(1,000)	(100.0%)
Goodwill Impairment	-	-	-
Other Operating Expenses	1,000	(1,000)	(100.0%)
Total Operating Expenses	1,061,890	(102,000)	(9.6%)
Operating Income	1,000,000	102,000	10.2%
Interest Expense	1,000	(1,000)	(100.0%)
Income Before Taxes	999,000	101,000	10.1%
Provision for Income Taxes	100,000	(100,000)	(100.0%)
Net Income	899,000	101,000	11.2%
Non-Operating Items			
Gain/Loss on Sale of Assets	1,000	(1,000)	(100.0%)
Other Non-Operating Items	-	-	-
Total Non-Operating Items	1,000	(1,000)	(100.0%)
Earnings Before Interest & Taxes	900,000	100,000	11.1%
Interest Expense	1,000	(1,000)	(100.0%)
Income Before Taxes	899,000	99,000	11.0%
Provision for Income Taxes	100,000	(100,000)	(100.0%)
Net Income	799,000	(101,000)	(12.6%)

	PLAN	Increase/(Decrease)	Increase/(Decrease)
	FY27	\$ VAR % VAR	\$ VAR % VAR
Operating Expenses			
Depreciation & Amortization	10,689	(1,000) -9%	(1,000) -9%
Compensation & Benefits	10,689	(1,000) -9%	(1,000) -9%
Professional Fees	10,689	(1,000) -9%	(1,000) -9%
Rent	10,689	(1,000) -9%	(1,000) -9%
Utilities	10,689	(1,000) -9%	(1,000) -9%
Travel	10,689	(1,000) -9%	(1,000) -9%
Other Operating Expenses	10,689	(1,000) -9%	(1,000) -9%
Total Operating Expenses	10,689	(1,000) -9%	(1,000) -9%
Operating Income	10,689	(1,000) -9%	(1,000) -9%
Interest Expense	10,689	(1,000) -9%	(1,000) -9%
Income Before Taxes	10,689	(1,000) -9%	(1,000) -9%
Taxes	10,689	(1,000) -9%	(1,000) -9%
Net Income	10,689	(1,000) -9%	(1,000) -9%

\$	28,287,148	\$	29,122,728	\$	835,580	3.0%	\$	32,166,557	\$	3,043,829	10.5%
	895,506		895,506		-	0.0%		928,719		33,213	3.7%
	23,647,392		25,655,794		2,008,402	8.5%		29,209,280		3,553,486	13.9%
	16,771,903		20,134,028		3,362,125	20.0%		19,468,161		(665,867)	(3.3%)
\$	69,601,949	\$	75,808,056	\$	6,206,107	8.9%	\$	81,772,717	\$	5,964,661	7.9%
\$	(60,123,061)	\$	(65,332,162)	\$	(5,209,101)	8.7%	\$	(70,430,138)	\$	(5,097,976)	7.8%
	13.6%		13.8%					13.9%			

Operating Surplus/(Deficit)
Farebox Recovery

Non-Operating Revenue/(Expense)

\$	31,808,185	\$	30,535,858	\$	(1,272,327)	(4.0%)	\$	30,535,858	\$	-	0.0%
\$	26,779,951	\$	26,301,253	\$	(478,698)	(1.8%)	\$	26,786,727	\$	485,474	1.8%
\$	11,300,000	\$	9,122,925	\$	(2,177,075)	(19.3%)	\$	7,825,211	\$	(1,297,714)	(14.2%)
\$	(4,524,245)	\$	(4,991,802)	\$	(467,557)	10.3%	\$	(5,560,715)	\$	(568,913)	11.4%
\$	(4,843,039)	\$	(5,497,341)	\$	(654,302)	13.5%	\$	(6,186,933)	\$	(689,592)	12.5%
\$	2,495,888	\$	2,243,174	\$	(252,714)	(10.1%)	\$	1,747,023	\$	(496,151)	(22.1%)
\$	63,016,740	\$	57,714,067	\$	(5,302,673)	(8.4%)	\$	55,147,171	\$	(2,566,896)	(4.4%)
\$	2,893,679	\$	(7,618,095)	\$	(10,511,774)	(363.3%)	\$	(15,282,967)	\$	(7,664,872)	100.6%

Total Non-Operating Revenue/(Expense)
Operating Surplus/(Deficit) before Transfers

Transfers and Other

Transfers to Capital/Operating & Capital Reserve Fund
(To)/From COVID Recovery Fund

Operating Surplus/(Deficit) after Transfers

-	\$	-	\$	0.0%	\$ (18,549,599)	\$	-	100.0%
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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT

FY26 & FY27 OPERATING BUDGET

REVENUE SOURCES

REVENUE SOURCE	September-24		May-25		Increase/(Decrease)		PLAN		Increase/(Decrease)	
	BUDGET	FY25	BUDGET	FY26	\$ VAR	% VAR	FY27	\$ VAR	\$ VAR	% VAR
Passenger Fares										
Fixed Route Fares		\$ 1,441,612		1,675,663	\$ 234,051	16.2%	\$ 2,168,045	\$ 492,382		29.4%
Paratransit Fares		220,205		231,215	11,010	5.0%	242,776	11,561		5.0%
Highway 17 Fares		1,017,294		1,350,965	333,671	32.8%	1,599,853	248,888		18.4%
Park & Ride Revenue		24,240		25,537	1,297	5.4%	25,690	153		0.6%
Special Transit Fares										
UCSC		4,973,187		5,072,651	99,464	2.0%	5,174,104	101,453		2.0%
Cabrillo		606,957		583,388	(23,569)	(3.9%)	583,388	-		0.0%
City/County of SC		85,000		380,000	295,000	347.1%	380,000	-		0.0%
Shaffer		2,456		2,303	(153)	(6.2%)	2,165	(138)		(6.0%)
Highway 17 Payments										
VTA		390,150		425,878	35,728	9.2%	434,396	8,518		2.0%
Amtrak		182,873		193,380	10,507	5.7%	197,248	3,868		2.0%
Sales Tax/including Measure D										
1979 Gross Sales Tax (1/2 cent)		27,539,554		26,437,972	(1,101,582)	(4.0%)	26,437,972	-		0.0%
2016 Net Sales Tax (Measure D)		4,268,631		4,097,886	(170,745)	(4.0%)	4,097,886	-		0.0%
Federal/State Grants										
Transp Dev Act (TDA - LTF) Funds		8,701,057		9,323,323	622,266	7.2%	9,323,323	-		0.0%
FTA Sec 5307 - Op Assistance*		6,030,232		6,225,348	195,116	3.2%	6,474,362	249,014		4.0%
FTA Sec 5311 - Rural Op Asst*		274,943		301,434	26,491	9.6%	308,035	6,601		2.2%
Medicare Subsidy		400		400	-	0.0%	400	-		0.0%
TIRCP Grant - Workforce Training		500,000		322,000	(178,000)	(35.6%)	322,000	-		0.0%
TIRCP Grant - Service Expansion		10,800,000		8,800,925	(1,999,075)	(18.5%)	7,503,211	(1,297,714)		(14.7%)
LCTOP Grant - Youth Cruz Free		534,914		534,914	-	0.0%	534,914	-		0.0%
TDA - STA - Operating (Includes SB1)		6,014,492		4,704,272	(1,310,220)	(21.8%)	4,704,272	-		0.0%
STIC - Op Assistance		5,613,279		5,746,476	133,197	2.4%	5,976,335	229,859		4.0%
All Other Revenue										
Commissions		-		-	-	0.0%	-	-		0.0%
Advertising Income		120,624		39,270	(81,354)	(67.4%)	39,270	-		0.0%
Rent Income - SC Pacific Station		-		-	-	0.0%	-	-		0.0%
Rent Income - Scotts Valley		29,961		30,459	498	1.7%	31,172	713		2.3%
Rent Income - Watsonville TC		41,259		40,845	(414)	(1.0%)	41,330	485		1.2%
Interest Income		2,174,044		2,000,000	(174,044)	(8.0%)	1,500,000	(500,000)		(25.0%)
Other Non-Transp Revenue - LCFS Credits		6,000		6,120	120	2.0%	6,242	122		2.0%
Other Non-Transp Revenue - CNG Sales		71,000		72,420	1,420	2.0%	73,868	1,448		2.0%
Other Non-Transp Revenue - All Other		53,000		54,060	1,060	2.0%	55,141	1,081		2.0%
TOTAL OPERATING REVENUE										
		\$ 81,862,912		\$ 78,679,104	\$ (3,183,808)	(3.9%)	\$ 78,237,398	\$ (441,706)		(0.6%)

FY26-FY27_OpEX_Budget
Revenue

**SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
REVENUE SOURCES**

REVENUE SOURCE	September-24	May-25	Increase/(Decrease)		PLAN		Increase/(Decrease)	
	BUDGET FY25	BUDGET FY26	\$ VAR	% VAR	FY27		\$ VAR	% VAR
TRANSFERS TO CAPITAL/OPERATING & CAPITAL R	\$ (9,740,971)	\$ (8,971,668)	\$ 769,303	(7.9%)	\$ (7,919,540)	\$ 1,052,128	(11.7%)	
TRANSFERS (TO) / FROM COVID-19 RECOVERY FUN	\$ 6,847,292	\$ 16,589,763	\$ 9,742,471	142.3%	\$ 4,652,908	\$ (11,936,855)	(72.0%)	
TOTAL REVENUE SOURCES	\$ 78,969,233	\$ 86,297,199	\$ 7,327,966	9.3%	\$ 74,970,766	\$ (11,326,433)	(13.1%)	
<i>* FTA funding is used solely to fund labor expense</i>								
TOTAL EXPENSES	78,969,233	86,297,199	7,327,966	9.3%	93,520,365	7,223,166	8.4%	
TRANSFERS TO CAPITAL (BUS REPLACEMENT FUND)	2,350,723	2,577,583	226,860	9.7%	2,577,583	-	0.0%	
TRANSFERS TO OPERATING & CAPITAL RESERVE FUNDS								
OPERATING & CAPITAL RESERVE FUNDS	5,244,700	6,394,085	1,149,385	21.9%	5,341,957	(1,052,128)	(16.5%)	
UAL & OPEB	2,000,000	-	(2,000,000)	(100.0%)	-	-	0.0%	
FUEL TAX CREDIT	145,548	-	(145,548)		-	-		
SURPLUS/(DEFICIT)	(6,847,292)	(16,589,763)	(9,742,471)		(23,202,507)	(6,612,744)		
Revenue - (Expenses + Transfer to Capital Budget + Fuel Tax Credit)								

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
Transfers & Operating Balance

TRANSFERS	September-24		May-25		Increase/(Decrease)		PLAN		Increase/(Decrease)	
	BUDGET FY25	BUDGET FY26			\$ VAR	% VAR	FY27	\$ VAR	% VAR	
Transfers to Capital Budget										
2016 Net Sales Tax Measure D*	\$ (2,350,723)	\$ (2,381,268)	\$ (30,545)	1.3%	\$ (2,147,056)	\$ 234,212	(9.8%)			
TDA - STA - Operating , Includes SB1	-	(196,315)	(196,315)	100.0%	(430,527)	(234,212)	119.3%			
	Total \$ (2,350,723)	\$ (2,577,583)	\$ (226,860)	9.7%	\$ (2,577,583)	\$ -	0.0%			
Transfers to/(from) Operating & Capital Reserve Fund										
CalPERS UAL & OPEB	\$ (2,000,000)	\$ -	\$ 2,000,000	(100.0%)	\$ -	\$ -	0.0%			
Fuel Tax Credit**	(145,548)	-	145,548	(100.0%)	-	-	0.0%			
Operating & Capital Reserve Fund	(4,000,000)	(4,000,000)	-	0.0%	(4,000,000)	-	0.0%			
Reserves Replenishment	(1,244,700)	(2,394,085)	(1,149,385)	92.3%	(1,341,957)	1,052,128	(43.9%)			
	Total \$ (7,390,248)	\$ (6,394,085)	\$ 996,163	(13.5%)	\$ (5,341,957)	\$ 1,052,128	(16.5%)			
TOTAL OPERATING/CAPITAL TRANSFERS										
	\$ (9,740,971)	\$ (8,971,668)	\$ 769,303	(7.9%)	\$ (7,919,540)	\$ 1,052,128	(11.7%)			
Transfers (To) / From Covid-19 Recovery Fund										
Transfers (To) / From Covid-19 Recovery Fund	\$ 6,847,292	\$ 16,589,763	\$ 12,204,182	278.3%	\$ 4,652,908	\$ (11,936,855)	(72.0%)			
	Total \$ 6,847,292	\$ 16,589,763	\$ 12,204,182	142.3%	\$ 4,652,908	\$ (11,936,855)	(72.0%)			
TOTAL REVENUE	\$ 81,862,912	\$ 78,679,104	\$ (3,183,808)	(3.9%)	\$ 78,237,398	\$ (441,706)	(0.6%)			
TOTAL EXPENSES	\$ 78,969,233	\$ 86,297,199	\$ 7,327,966	0.0%	\$ 93,520,365	\$ 7,223,166	0.0%			
TOTAL OPERATING/CAPITAL TRANSFERS	\$ (9,740,971)	\$ (8,971,668)	\$ 769,303	(7.9%)	\$ (7,919,540)	\$ 1,052,128	(11.7%)			
TOTAL COVID TRANSFERS	\$ 6,847,292	\$ 16,589,763	\$ 12,204,182	142.3%	\$ 4,652,908	\$ (11,936,855)	(72.0%)			
OPERATING BALANCE	\$ -	\$ -	\$ -	-	\$ (18,549,599)	\$ (18,549,599)	-			

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT

FY26 & FY27 OPERATING BUDGET

CONSOLIDATED EXPENSES

ACCOUNT	September-24		May-25		Increase/(Decrease)		PLAN		Increase/(Decrease)	
	BUDGET	FY25	BUDGET	FY26	\$ VAR	% VAR	FY27	\$ VAR	\$ VAR	% VAR
LABOR										
501011 Bus Operator Pay	\$	16,261,500	\$	15,897,810	\$ (363,690)	(2.2%)	\$	18,077,357	\$ 2,179,547	13.7%
501013 Bus Operator OT		788,222		773,277	(14,945)	(1.9%)		822,873	49,596	6.4%
501021 Other Salaries		12,025,648		13,224,918	1,199,270	10.0%		14,089,200	864,282	6.5%
501023 Other OT		107,284		122,229	14,945	13.9%		105,846	(16,383)	(13.4%)
Totals	\$	29,182,654	\$	30,018,234	\$ 835,580	0	\$	33,095,276	\$ 3,077,042	0
FRINGE BENEFITS										
502011 Medicare and Social Security	\$	507,627	\$	524,051	\$ 16,424	3.2%	\$	578,603	\$ 54,552	10.4%
502021 Retirement Normal Contribution		3,698,631		3,725,022	26,391	0.7%		4,077,278	352,256	9.5%
502022 Retirement UAL Contribution		665,836		1,316,034	650,198	97.7%		1,922,000	605,966	46.0%
502031 Medical Insurance		14,998,215		16,042,191	1,043,976	7.0%		18,647,884	2,605,693	16.2%
502041 Dental Insurance		582,692		542,803	(39,889)	(6.8%)		586,122	43,319	8.0%
502045 Vision Insurance		133,110		135,668	2,558	1.9%		145,698	10,030	7.4%
502051 Life Insurance		64,441		64,769	328	0.5%		73,302	8,533	13.2%
502060 State Disability Insurance (SDI)		395,619		431,953	36,334	9.2%		518,756	86,803	20.1%
502061 Long Term Disability Insurance		218,862		214,620	(4,242)	(1.9%)		225,680	11,060	5.2%
502071 State Unemployment Insurance (SUI)		50,176		49,280	(896)	(1.8%)		53,360	4,080	8.3%
502081 Workers Compensation Insurance		1,412,830		2,500,000	1,087,170	76.9%		2,750,000	250,000	10.0%
502101 Holiday Pay		1,037,317		1,065,531	28,214	2.7%		1,184,306	118,775	11.1%
502103 Floating Holiday		170,305		173,596	3,291	1.9%		185,261	11,665	6.7%
502109 Sick Leave Pay		1,593,987		1,635,221	41,234	2.6%		1,818,668	183,447	11.2%
502111 Annual Leave		2,754,177		2,998,750	244,573	8.9%		3,342,798	344,048	11.5%
502121 Other Paid Absences		243,143		249,711	6,568	2.7%		277,595	27,884	11.2%
502251 Physical Exam Renewals		26,250		31,875	5,625	21.4%		29,499	(2,376)	(7.5%)
502253 Driver's License Renewal		7,049		7,152	103	1.5%		7,489	337	4.7%
502999 Other Fringe Benefits		277,206		255,403	(21,803)	(7.9%)		267,696	12,293	4.8%
Totals	\$	28,837,473	\$	31,963,630	\$ 3,126,157	10.8%	\$	36,691,995	\$ 4,728,365	14.8%

**SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
CONSOLIDATED EXPENSES**

ACCOUNT	September-24		May-25		Increase/(Decrease)		PLAN	Increase/(Decrease)	
	BUDGET	FY25	BUDGET	FY26	\$ VAR	% VAR		\$ VAR	% VAR
SERVICES									
503011 Accounting and Audit Fees	\$	58,437	\$	56,096	\$ (2,341)	(4.0%)	\$	57,213	\$ 1,117 2.0%
503012 Administrative and Bank Fees		455,632		503,439	47,807	10.5%		488,007	(15,432) (3.1%)
503031 Professional and Technical Fees		1,951,135		2,404,185	453,050	23.2%		1,597,608	(806,577) (33.5%)
503032 Legislative Services		142,638		148,116	5,478	3.8%		153,470	5,354 3.6%
503033 Legal Services		613,430		636,601	23,171	3.8%		649,334	12,733 2.0%
503034 Pre Employment Exams		11,810		13,670	1,860	15.7%		13,848	178 1.3%
503041 Temporary Help		-		-	-	0.0%		-	- 0.0%
503161 Custodial Services		7,000		5,000	(2,000)	(28.6%)		5,000	- 0.0%
503162 Uniforms and Laundry		74,842		119,563	44,721	59.8%		122,793	3,230 2.7%
503171 Security Services		1,130,000		1,268,000	138,000	12.2%		969,000	(299,000) (23.6%)
503172 Software as a Service		-		869,719	869,719	100.0%		891,145	21,426 2.5%
503221 Classified and Legal Advertising		24,280		25,244	964	4.0%		25,729	485 1.9%
503225 Graphic Services		-		-	-	0.0%		-	- 0.0%
503351 Outside Repair Buildings and Improver		100,000		105,000	5,000	5.0%		107,700	2,700 2.6%
503352 Outside Repair Equipment		1,523,204		780,168	(743,036)	(48.8%)		780,198	30 0.0%
503353 Outside Repair Revenue Vehicles		892,790		1,424,800	532,010	59.6%		569,740	(855,060) (60.0%)
503354 Outside Repair Other Vehicles		40,000		33,943	(6,057)	(15.1%)		35,641	1,698 5.0%
503363 Haz Waste Disposal		89,000		89,000	-	0.0%		89,000	- 0.0%
Totals		\$ 7,114,198	\$ 8,482,544	\$ 1,368,346	19.2%	\$ (1,927,118)	(22.7%)		

Attachment C

6C.6

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT

FY26 & FY27 OPERATING BUDGET

CONSOLIDATED EXPENSES

ACCOUNT	September-24		May-25		Increase/(Decrease)		PLAN		Increase/(Decrease)	
	BUDGET	FY25	BUDGET	FY26	\$ VAR	% VAR	FY27	\$ VAR	\$ VAR	% VAR
MATERIALS & SUPPLIES										
504011 Fuels and Lubricants Non Revenue Ve	\$	73,960	\$	75,500	\$	2.1%	\$	79,100	\$	3,600
504012 Fuels and Lubricants Revenue Vehicle:		3,699,770		1,950,841	(1,748,929)	(47.3%)		1,299,057	(651,784)	(33.4%)
504014 Hydrogen Fuels Revenue Vehicles		-		719,704	719,704	100.0%		3,487,989	2,768,285	384.6%
504021 Tires and Tubes Non Revenue Vehicle		328,350		488,000	159,650	48.6%		539,500	51,500	10.6%
504022 Tires and Tubes Revenue Vehicles		-		-	-	0.0%		-	-	0.0%
504161 Other Mobile Supplies Non Revenue V		-		-	-	0.0%		-	-	0.0%
504162 Other Mobile Supplies Revenue Vehicl		-		-	-	0.0%		-	-	0.0%
504191 Revenue Vehicle Parts		1,341,870		2,092,450	750,580	55.9%		2,096,000	3,550	0.2%
504205 Freight Out		5,000		3,500	(1,500)	(30.0%)		3,675	175	5.0%
504211 Postage And Mailing		18,600		43,850	25,250	135.8%		44,305	455	1.0%
504214 Promotional Items		50,000		52,500	2,500	5.0%		53,550	1,050	2.0%
504215 Printing		277,444		404,448	127,004	45.8%		397,601	(6,847)	(1.7%)
504217 Photo Supply and Processing		500		650	150	30.0%		650	-	0.0%
504311 Office Supplies		86,704		56,217	(30,487)	(35.2%)		58,629	2,412	4.3%
504313 Computer Supplies		-		32,300	32,300	100.0%		32,946	646	2.0%
504315 Safety Supplies		36,150		34,596	(1,554)	(4.3%)		34,831	235	0.7%
504316 Covid 19 Supplies		-		-	-	0.0%		-	-	0.0%
504317 Cleaning Supplies		72,500		25,000	(47,500)	(65.5%)		25,000	-	0.0%
504409 Repair and Maint Supplies		122,400		100,000	(22,400)	(18.3%)		100,000	-	0.0%
504417 Tenant Repairs		1,000		-	(1,000)	(100.0%)		-	-	0.0%
504421 Parts & Supplies Non Inventory		40,250		41,250	1,000	2.5%		43,350	2,100	5.1%
504511 Small Tools Under \$1000		29,300		34,750	5,450	18.6%		36,350	1,600	4.6%
504515 Employee Tool Replacement		3,000		3,000	-	0.0%		3,150	150	5.0%
Totals	\$	6,186,798	\$	6,158,556	\$(28,242)	(0.5%)	\$	8,335,683	\$ 2,177,127	35.4%
UTILITIES										
505010 Propulsion Power	\$	185,000	\$	220,000	35,000	18.9%	\$	231,000	11,000	5.0%
505011 Gas and Electric		446,000		421,700	(24,300)	(5.4%)		433,200	11,500	2.7%
505021 Water Sewer and Garbage		196,300		185,000	(11,300)	(5.8%)		190,250	5,250	2.8%
505031 Telecommunications		223,730		242,877	19,147	8.6%		252,974	10,097	4.2%
Totals	\$	1,051,030	\$	1,069,577	\$ 18,547	1.8%	\$	1,107,424	\$ 37,847	3.5%

6C.7

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT

FY26 & FY27 OPERATING BUDGET

CONSOLIDATED EXPENSES

ACCOUNT	September-24		May-25		Increase/(Decrease)		PLAN		Increase/(Decrease)	
	BUDGET		BUDGET		\$ VAR	% VAR	FY27	\$ VAR	% VAR	
CASUALTY & LIABILITY										
506011 Insurance Premiums for Property	\$	93,833	\$	160,430	\$	66,597	\$	176,472	\$	16,042
506015 Insurance Premiums for Physical Damage		551,986		1,137,263		585,277		1,194,119		56,856
506021 Insurance Premiums Other		102,250		115,141		12,891		126,654		11,513
506123 Settlement Costs		166,206		300,000		133,794		300,000		-
506127 Repairs To District Property		-		-		-		-		-
Totals	\$	914,275	\$	1,712,834	\$	798,559	\$	1,797,245	\$	84,411
TAXES										
507051 Fuel Taxes	\$	18,900	\$	19,500	\$	600	\$	20,475	\$	975
507201 Licenses and Permits		32,600		28,040		(4,560)		29,142		1,102
507999 Other Taxes		15,700		16,450		750		16,650		200
Totals	\$	67,200	\$	63,990	\$	(3,210)	\$	66,267	\$	2,277
MISC EXPENSE										
509011 Dues and Subscriptions	\$	108,129	\$	119,793	\$	11,664	\$	122,516	\$	2,723
509081 Advertising District Promotions		124,000		279,400		155,400		281,988		2,588
509101 Employee Incentive Programs		45,538		77,858		32,320		80,074		2,216
509121 Employee Training		620,612		480,592		(140,020)		491,737		11,145
509122 Board of Directors Travel		3,324		3,490		166		3,560		70
509123 Employee Travel		104,634		124,354		19,720		128,807		4,453
509125 Local Meeting Expense		17,584		17,058		(526)		17,430		372
509127 Board Of Directors' Fees		8,850		8,850		-		9,027		177
509150 Contributions		-		-		-		-		-
509996 Debt Issuance Costs		-		-		-		-		-
509999 Other Misc Expense		-		-		-		-		-
Totals	\$	1,032,671	\$	1,111,395	\$	78,724	\$	1,135,139	\$	23,744
INTEREST EXPENSE & DEBT SERVICE										
511102 Interest Expense Bridge Loan	\$	-	\$	1,055,000	\$	1,055,000	\$	-	\$	(1,055,000)
511103 Interest Expense POB		1,376,786		1,316,724		(60,062)		1,343,058		26,334
524000 Principal - POB		2,800,417		2,864,583		64,166		2,921,875		57,292
Totals	\$	4,177,203	\$	5,236,307	\$	1,059,104	\$	4,264,933	\$	(971,374)

6C.8

Attachment C

**SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
CONSOLIDATED EXPENSES**

ACCOUNT	September-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease) \$ VAR	% VAR	PLAN FY27	Increase/(Decrease) \$ VAR	% VAR
LEASES & RENTALS							
512011 Facility Lease and Rent	\$ 390,781	\$ 439,832	\$ 49,051	12.6%	\$ 446,536	\$ 6,704	1.5%
512061 Equipment Rental	14,950	40,300	25,350	169.6%	24,441	(15,859)	(39.4%)
Totals	\$ 405,731	\$ 480,132	\$ 74,401	18.3%	\$ 470,977	\$ (9,155)	(1.9%)
PERSONNEL TOTAL	\$ 58,020,127	\$ 61,981,864	\$ 3,961,737	6.8%	\$ 69,787,271	\$ 7,805,407	12.6%
NON-PERSONNEL TOTAL	\$ 20,949,106	\$ 24,315,335	\$ 3,366,229	16.1%	\$ 23,733,094	\$ (582,241)	(2.4%)
TOTAL OPERATING EXPENSES	\$ 78,969,233	\$ 86,297,199	\$ 7,327,966	9.3%	\$ 93,520,365	\$ 7,223,166	8.4%

Attachment C

6C.9

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY25 & FY26 OPERATING BUDGET

Departmental Expenses

	Sep-24		May-25						Attachment C			
	BUDGET		BUDGET		Increase/(Decrease)		PLAN		Increase/(Decrease)			
	FY25	FY26	FY26	FY27	\$ VAR	% VAR	FY27	\$ VAR	% VAR	\$ VAR	% VAR	
1100 Administration	\$ 1,702,077	\$ 1,433,077	\$ (269,000)	\$ 1,491,765	\$ 58,688	4.1%						
1200 Finance	7,361,387	8,948,062	1,586,675	21.6%			8,176,041	(772,021)	(8.6%)			
1300 Customer Service	1,196,404	1,257,278	60,874	5.1%			1,359,733	102,455	8.1%			
1325 Marketing	1,463,964	2,774,404	1,310,440	89.5%			2,589,513	(184,891)	(6.7%)			
1400 Human Resources	1,292,398	1,447,920	155,522	12.0%			1,531,708	83,788	5.8%			
1500 Information Technology	2,176,439	2,464,661	288,222	13.2%			2,328,043	(136,618)	(5.5%)			
1600 Planning, Grants, Governmental Affairs	1,260,441	1,266,198	5,757	0.5%			1,353,406	87,208	6.9%			
1700 District Counsel	616,754	637,801	21,047	3.4%			650,534	12,733	2.0%			
1800 Safety, Security, and Risk Management	1,675,582	2,062,312	386,730	23.1%			1,800,932	(261,380)	(12.7%)			
1900 Purchasing	541,612	613,005	71,393	13.2%			670,159	57,154	9.3%			
2000 Inventory Management	565,137	624,099	58,962	10.4%			662,507	38,408	6.2%			
2200 Facilities Maintenance	4,560,667	3,798,199	(762,468)	(16.7%)			3,969,730	171,531	4.5%			
3100 Paratransit	5,484,564	6,115,569	631,005	11.5%			6,531,956	416,387	6.8%			
3200 Operations	4,421,812	5,765,718	1,343,906	30.4%			6,195,482	429,764	7.5%			
3300 Bus Operators	27,548,699	26,315,148	(1,233,551)	(4.5%)			30,688,741	4,373,593	16.6%			
4100 Fleet Maintenance	12,576,801	14,465,637	1,888,836	15.0%			16,037,125	1,571,488	10.9%			
9005 Retired Employee Benefits	4,524,245	6,307,836	1,783,591	39.4%			7,482,715	1,174,879	18.6%			
700 SCCIC	250	275	25	10.0%			275	-	0.0%			
TOTAL OPERATING EXPENSES	\$ 78,969,233	\$ 86,297,199	\$ 7,327,966	9.3%			\$ 93,520,365	\$ 7,223,166	8.4%			

6C.10

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1100 Administration

ACCOUNT	Sep-24		May-25		Increase/(Decrease)		PLAN	Increase/(Decrease)			
	BUDGET	FY25	BUDGET	FY26	\$ VAR	%VAR		\$ VAR	%VAR		
LABOR											
501011 Bus Operator Pay	\$	-	\$	-	\$	0.0%	-	\$	0.0%		
501013 Bus Operator OT		-		-	-	0.0%	-	-	0.0%		
501021 Other Salaries		765,763		480,532	(285,231)	(37.2%)	512,192	31,660	6.6%		
501023 Other OT		5,449		5,709	260	4.8%	5,823	114	2.0%		
Totals	\$	771,212	\$	486,241	(284,971)	(37.0%)	\$	518,015	\$	31,774	6.5%
FRINGE BENEFITS											
502011 Medicare and Social Security	\$	13,815	\$	8,987	(4,828)	(34.9%)	\$	9,621	\$	634	7.1%
502021 Retirement Normal Contribution		119,052		94,399	(24,653)	(20.7%)		99,284		4,885	5.2%
502022 Retirement UAL Contribution		22,202		-	(22,202)	(100.0%)		-		-	0.0%
502031 Medical Insurance		72,489		112,240	39,751	54.8%		125,201		12,961	11.5%
502041 Dental Insurance		4,336		4,901	565	13.0%		4,980		79	1.6%
502045 Vision Insurance		1,080		1,112	32	3.0%		1,148		36	3.2%
502051 Life Insurance		4,986		2,986	(2,000)	(40.1%)		5,075		2,089	70.0%
502060 State Disability Insurance (SDI)		10,766		7,439	(3,327)	(30.9%)		8,626		1,187	16.0%
502061 Long Term Disability Insurance		4,138		2,825	(1,313)	(31.7%)		2,892		67	2.4%
502071 State Unemployment Insurance (SUI)		560		448	(112)	(20.0%)		464		16	3.6%
502081 Workers Compensation Insurance		15,910		22,000	6,090	38.3%		24,200		2,200	10.0%
502101 Holiday Pay		27,563		17,758	(9,805)	(35.6%)		19,063		1,305	7.3%
502103 Floating Holiday		34,255		18,366	(15,889)	(46.4%)		19,605		1,239	6.7%
502109 Sick Leave Pay		41,343		26,636	(14,707)	(35.6%)		28,594		1,958	7.4%
502111 Annual Leave		71,890		66,720	(5,170)	(7.2%)		73,810		7,090	10.6%
502121 Other Paid Absences		6,461		4,162	(2,299)	(35.6%)		4,468		306	7.4%
502251 Physical Exam Renewals		-		150	150	100.0%		150		-	0.0%
502253 Driver's License Renewal		-		-	-	0.0%		-		-	0.0%
502999 Other Fringe Benefits		58,970		16,020	(42,950)	(72.8%)		16,024		4	0.0%
Totals	\$	509,816	\$	407,149	(102,667)	(20.1%)	\$	443,205	\$	36,056	8.9%

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1100 Administration

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
SERVICES							
503011 Accounting and Audit Fees	\$ -	-	\$ -	0.0%	-	\$ -	0.0%
503012 Administrative and Bank Fees	-	-	-	0.0%	-	-	0.0%
503031 Professional and Technical Fees	87,781	173,400	85,619	97.5%	153,873	(19,527)	(11.3%)
503032 Legislative Services	142,638	148,116	5,478	3.8%	153,470	5,354	3.6%
503033 Legal Services	-	-	-	0.0%	-	-	0.0%
503034 Pre Employment Exams	-	-	-	0.0%	-	-	0.0%
503041 Temporary Help	-	-	-	0.0%	-	-	0.0%
503161 Custodial Services	-	-	-	0.0%	-	-	0.0%
503162 Uniforms and Laundry	-	-	-	0.0%	-	-	0.0%
503171 Security Services	-	-	-	0.0%	-	-	0.0%
503172 Software as a Service	-	-	-	0.0%	-	-	0.0%
503221 Classified and Legal Advertising	4,000	4,000	-	0.0%	4,080	80	2.0%
503225 Graphic Services	-	-	-	0.0%	-	-	0.0%
503351 Outside Repair Buildings and Improvements	-	-	-	0.0%	-	-	0.0%
503352 Outside Repair Equipment	10,865	9,308	(1,557)	(14.3%)	9,494	186	2.0%
503353 Outside Repair Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
503354 Outside Repair Other Vehicles	-	-	-	0.0%	-	-	0.0%
503363 Haz Waste Disposal	-	-	-	0.0%	-	-	0.0%
Totals	\$ 245,284	\$ 334,824	\$ 89,540	36.5%	\$ 320,917	\$ (13,907)	(4.2%)

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1100 Administration

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
MATERIALS & SUPPLIES							
504011 Fuels and Lubricants Non Revenue Vehicles	\$	-	\$	0.0%	-	\$	0.0%
504012 Fuels and Lubricants Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504014 Hydrogen Fuels Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504021 Tires and Tubes Non Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504022 Tires and Tubes Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504161 Other Mobile Supplies Non Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504162 Other Mobile Supplies Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504191 Revenue Vehicle Parts	-	-	-	0.0%	-	-	0.0%
504205 Freight Out	-	-	-	0.0%	-	-	0.0%
504211 Postage And Mailing	5,000	6,500	1,500	30.0%	6,825	325	5.0%
504214 Promotional Items	-	-	-	0.0%	-	-	0.0%
504215 Printing	2,382	2,504	122	5.1%	2,554	50	2.0%
504217 Photo Supply and Processing	-	-	-	0.0%	-	-	0.0%
504311 Office Supplies	25,872	20,000	(5,872)	(22.7%)	21,000	1,000	5.0%
504313 Computer Supplies	-	-	-	0.0%	-	-	0.0%
504315 Safety Supplies	-	-	-	0.0%	-	-	0.0%
504316 Covid 19 Supplies	-	-	-	0.0%	-	-	0.0%
504317 Cleaning Supplies	-	-	-	0.0%	-	-	0.0%
504409 Repair and Maint Supplies	-	-	-	0.0%	-	-	0.0%
504417 Tenant Repairs	-	-	-	0.0%	-	-	0.0%
504421 Parts & Supplies Non Inventory	-	-	-	0.0%	-	-	0.0%
504511 Small Tools Under \$1000	-	-	-	0.0%	-	-	0.0%
504515 Employee Tool Replacement	-	-	-	0.0%	-	-	0.0%
Totals	\$ 33,254	\$ 29,004	\$ (4,250)	(12.8%)	\$ 30,379	\$ 1,375	4.7%
UTILITIES							
505010 Propulsion Power	\$	-	\$	0.0%	-	-	0.0%
505011 Gas and Electric	-	-	-	0.0%	-	-	0.0%
505021 Water Sewer and Garbage	-	-	-	0.0%	-	-	0.0%
505031 Telecommunications	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1100 Administration

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
CASUALTY & LIABILITY							
506011 Insurance Premiums for Property	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
506015 Insurance Premiums for Physical Damage and Liability	-	-	-	0.0%	-	-	0.0%
506021 Insurance Premiums Other	-	-	-	0.0%	-	-	0.0%
506123 Settlement Costs	-	-	-	0.0%	-	-	0.0%
506127 Repairs To District Property	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
TAXES							
507051 Fuel Taxes	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
507201 Licenses and Permits	-	-	-	0.0%	-	-	0.0%
507999 Other Taxes	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
MISC EXPENSE							
509011 Dues and Subscriptions	\$ -	\$ 91,696	\$ 98,091	7.0%	\$ 99,965	\$ 1,874	1.9%
509081 Advertising District Promotions	-	-	-	0.0%	-	-	0.0%
509101 Employee Incentive Programs	8,000	34,000	26,000	325.0%	34,680	680	2.0%
509121 Employee Training	2,660	2,793	133	5.0%	2,849	56	2.0%
509122 Board of Directors Travel	3,324	3,490	166	5.0%	3,560	70	2.0%
509123 Employee Travel	15,000	15,000	-	0.0%	15,300	300	2.0%
509125 Local Meeting Expense	11,081	11,635	554	5.0%	11,868	233	2.0%
509127 Board Of Directors' Fees	8,850	8,850	-	0.0%	9,027	177	2.0%
509150 Contributions	-	-	-	0.0%	-	-	0.0%
509996 Debt Issuance Costs	-	-	-	0.0%	-	-	0.0%
509999 Other Misc Expense	-	-	-	0.0%	-	-	0.0%
Totals	\$ 140,611	\$ 173,859	\$ 33,248	23.6%	\$ 177,249	\$ 3,390	1.9%
INTEREST EXPENSE & DEBT SERVICE							
511102 Interest Expense Bridge Loan	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
511103 Interest Expense POB	-	-	-	0.0%	-	-	0.0%
524000 Principal - POB	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%

Attachment C

6C.14

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1100 Administration

ACCOUNT	Sep-24		May-25		Increase/(Decrease)		PLAN		Increase/(Decrease)	
	BUDGET	FY25	BUDGET	FY26	\$ VAR	% VAR	FY27	\$ VAR	\$ VAR	% VAR
LEASES & RENTALS										
512011 Facility Lease and Rent	\$	-	\$	-	\$	0.0%	\$	-	\$	0.0%
512061 Equipment Rental		1,900		2,000	100	5.3%	2,000	-	-	0.0%
Totals	\$	1,900	\$	2,000	100	5.3%	\$	2,000	-	0.0%
PERSONNEL TOTAL	\$	1,281,028	\$	893,390	\$	(387,638)	\$	961,220	\$	67,830
NON-PERSONNEL TOTAL	\$	421,049	\$	539,687	\$	118,638	\$	530,545	\$	(9,142)
TOTAL OPERATING EXPENSES	\$	1,702,077	\$	1,433,077	\$	(269,000)	\$	1,491,765	\$	58,688
										4.1%

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT FY26 & FY27 OPERATING BUDGET

1200 Finance

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
LABOR							
501011 Bus Operator Pay	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
501013 Bus Operator OT	-	-	-	0.0%	-	-	0.0%
501021 Other Salaries	1,043,518	1,087,442	43,924	4.2%	1,154,121	66,679	6.1%
501023 Other OT	6,156	2,500	(3,656)	(59.4%)	2,500	-	0.0%
Totals	\$ 1,049,674	\$ 1,089,942	\$ 40,268	3.8%	\$ 1,156,621	\$ 66,679	6.1%
FRINGE BENEFITS							
502011 Medicare and Social Security	\$ 18,667	\$ 19,850	\$ 1,183	6.3%	\$ 21,150	\$ 1,300	6.5%
502021 Retirement Normal Contribution	133,397	138,811	5,414	4.1%	145,816	7,005	5.0%
502022 Retirement UAL Contribution	30,029	-	(30,029)	(100.0%)	-	-	0.0%
502031 Medical Insurance	269,112	284,312	15,200	5.6%	317,149	32,837	11.5%
502041 Dental Insurance	14,200	14,435	235	1.7%	14,676	241	1.7%
502045 Vision Insurance	2,970	3,058	88	3.0%	3,157	99	3.2%
502051 Life Insurance	1,599	1,703	104	6.5%	1,755	52	3.1%
502060 State Disability Insurance (SDI)	14,546	16,427	1,881	12.9%	18,960	2,533	15.4%
502061 Long Term Disability Insurance	6,830	6,595	(235)	(3.4%)	6,670	75	1.1%
502071 State Unemployment Insurance (SUI)	1,232	1,232	-	0.0%	1,276	44	3.6%
502081 Workers Compensation Insurance	35,003	18,000	(17,003)	-48.6%	19,800	1,800	0
502101 Holiday Pay	38,739	41,405	2,666	6.9%	44,129	2,724	6.6%
502103 Floating Holiday	24,412	22,926	(1,486)	(6.1%)	24,065	1,139	5.0%
502109 Sick Leave Pay	58,106	62,107	4,001	6.9%	66,194	4,087	6.6%
502111 Annual Leave	107,323	142,937	35,614	33.2%	157,228	14,291	10.0%
502121 Other Paid Absences	9,078	9,704	626	6.9%	10,343	639	6.6%
502251 Physical Exam Renewals	-	-	-	0.0%	-	-	0.0%
502253 Driver's License Renewal	-	-	-	0.0%	-	-	0.0%
502999 Other Fringe Benefits	12,130	10,180	(1,950)	(16.1%)	10,191	11	0.1%
Totals	\$ 777,373	\$ 793,682	\$ 16,309	2.1%	\$ 862,559	\$ 68,877	8.7%

Attachment C

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1200 Finance

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
SERVICES			\$ VAR	% VAR		\$ VAR	% VAR
503011 Accounting and Audit Fees	\$ 58,187	\$ 55,846	(2,341)	(4.0%)	\$ 56,963	\$ 1,117	2.0%
503012 Administrative and Bank Fees	455,632	503,414	47,782	10.5%	487,982	(15,432)	(3.1%)
503031 Professional and Technical Fees	146,406	22,172	(124,234)	(84.9%)	25,190	3,018	13.6%
503032 Legislative Services	-	-	-	0.0%	-	-	0.0%
503033 Legal Services	-	-	-	0.0%	-	-	0.0%
503034 Pre Employment Exams	-	-	-	0.0%	-	-	0.0%
503041 Temporary Help	-	-	-	0.0%	-	-	0.0%
503161 Custodial Services	-	-	-	0.0%	-	-	0.0%
503162 Uniforms and Laundry	-	-	-	0.0%	-	-	0.0%
503171 Security Services	-	-	-	0.0%	-	-	0.0%
503172 Software as a Service	-	-	-	0.0%	-	-	0.0%
503221 Classified and Legal Advertising	-	-	-	0.0%	-	-	0.0%
503225 Graphic Services	-	-	-	0.0%	-	-	0.0%
503351 Outside Repair Buildings and Improvements	-	-	-	0.0%	-	-	0.0%
503352 Outside Repair Equipment	10,000	-	(10,000)	(100.0%)	-	-	0.0%
503353 Outside Repair Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
503354 Outside Repair Other Vehicles	-	-	-	0.0%	-	-	0.0%
503363 Haz Waste Disposal	-	-	-	0.0%	-	-	0.0%
Totals	\$ 670,225	\$ 581,432	(88,793)	(13.2%)	\$ 570,135	(11,297)	(1.9%)

**SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET**

1200 Finance

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
MATERIALS & SUPPLIES							
504011 Fuels and Lubricants Non Revenue Vehicles	\$	\$	-	0.0%	-	\$	0.0%
504012 Fuels and Lubricants Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504014 Hydrogen Fuels Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504021 Tires and Tubes Non Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504022 Tires and Tubes Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504161 Other Mobile Supplies Non Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504162 Other Mobile Supplies Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504191 Revenue Vehicle Parts	-	-	-	0.0%	-	-	0.0%
504205 Freight Out	-	-	-	0.0%	-	-	0.0%
504211 Postage And Mailing	-	-	-	0.0%	-	-	0.0%
504214 Promotional Items	-	-	-	0.0%	-	-	0.0%
504215 Printing	2,216	1,100	(1,116)	(50.4%)	1,100	-	0.0%
504217 Photo Supply and Processing	-	-	-	0.0%	-	-	0.0%
504311 Office Supplies	-	2,327	2,327	100.0%	2,443	116	5.0%
504313 Computer Supplies	-	-	-	0.0%	-	-	0.0%
504315 Safety Supplies	-	-	-	0.0%	-	-	0.0%
504316 Covid 19 Supplies	-	-	-	0.0%	-	-	0.0%
504317 Cleaning Supplies	-	-	-	0.0%	-	-	0.0%
504409 Repair and Maint Supplies	-	-	-	0.0%	-	-	0.0%
504417 Tenant Repairs	-	-	-	0.0%	-	-	0.0%
504421 Parts & Supplies Non Inventory	-	-	-	0.0%	-	-	0.0%
504511 Small Tools Under \$1000	-	-	-	0.0%	-	-	0.0%
504515 Employee Tool Replacement	-	-	-	0.0%	-	-	0.0%
Totals	\$ 2,216	\$ 3,427	\$ 1,211	54.6%	\$ 3,543	\$ 116	3.4%
UTILITIES							
505010 Propulsion Power	\$	\$	-	0.0%	-	\$	0.0%
505011 Gas and Electric	-	-	-	0.0%	-	-	0.0%
505021 Water Sewer and Garbage	-	-	-	0.0%	-	-	0.0%
505031 Telecommunications	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%

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6C.18

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1200 Finance

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
CASUALTY & LIABILITY							
506011 Insurance Premiums for Property	\$	93,833 \$	160,430 \$	66,597	71.0%	176,472 \$	16,042 10.0%
506015 Insurance Premiums for Physical Damage and Liability		457,113	936,201	479,088	104.8%	983,004	46,803 5.0%
506021 Insurance Premiums Other		102,250	115,141	12,891	12.6%	126,654	11,513 10.0%
506123 Settlement Costs		-	-	-	0.0%	-	- 0.0%
506127 Repairs To District Property		-	-	-	0.0%	-	- 0.0%
Totals	\$	653,196 \$	1,211,772 \$	558,576	85.5%	1,286,130 \$	74,358 6.1%
TAXES							
507051 Fuel Taxes	\$	- \$	- \$	-	0.0%	- \$	- 0.0%
507201 Licenses and Permits		-	-	-	0.0%	-	- 0.0%
507999 Other Taxes		-	-	-	0.0%	-	- 0.0%
Totals	\$	- \$	- \$	-	0.0%	- \$	- 0.0%
MISC EXPENSE							
509011 Dues and Subscriptions	\$	500 \$	500 \$	-	0.0%	500 \$	- 0.0%
509081 Advertising District Promotions		-	-	-	0.0%	-	- 0.0%
509101 Employee Incentive Programs		1,000	1,000	-	0.0%	1,020	20 2.0%
509121 Employee Training		20,000	20,000	-	0.0%	20,400	400 2.0%
509122 Board of Directors Travel		-	-	-	0.0%	-	- 0.0%
509123 Employee Travel		10,000	10,000	-	0.0%	10,200	200 2.0%
509125 Local Meeting Expense		-	-	-	0.0%	-	- 0.0%
509127 Board Of Directors' Fees		-	-	-	0.0%	-	- 0.0%
509150 Contributions		-	-	-	0.0%	-	- 0.0%
509996 Debt Issuance Costs		-	-	-	0.0%	-	- 0.0%
509999 Other Misc Expense		-	-	-	0.0%	-	- 0.0%
Totals	\$	31,500 \$	31,500 \$	-	0.0%	32,120 \$	620 2.0%
INTEREST EXPENSE & DEBT SERVICE							
511102 Interest Expense Bridge Loan	\$	- \$	1,055,000 \$	1,055,000	100.0%	- \$	(1,055,000) (100.0%)
511103 Interest Expense POB		1,376,786	1,316,724	(60,062)	(4.4%)	1,343,058	(67,427) (5.1%)
524000 Principal - POB		2,800,417	2,864,583	64,166	2.3%	2,921,875	57,292 2.0%
Totals	\$	4,177,203 \$	5,236,307 \$	1,059,104	25.4%	4,264,933 \$	(1,065,135) (18.6%)

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6C.19

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1200 Finance

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
LEASES & RENTALS							
512011 Facility Lease and Rent	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
512061 Equipment Rental	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
PERSONNEL TOTAL	\$ 1,827,047	\$ 1,863,624	\$ 56,577	3.1%	\$ 2,019,180	\$ 135,556	7.2%
NON-PERSONNEL TOTAL	\$ 5,534,340	\$ 7,064,438	\$ 1,530,098	27.6%	\$ 6,156,861	\$ (1,001,338)	(12.8%)
TOTAL OPERATING EXPENSES	\$ 7,361,387	\$ 8,948,062	\$ 1,586,675	21.6%	\$ 8,176,041	\$ (772,021)	(8.6%)

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1300 Customer Service

ACCOUNT	Sep-24		May-25		Increase/(Decrease)		PLAN	Increase/(Decrease)	
	BUDGET		BUDGET		\$ VAR	% VAR		\$ VAR	% VAR
LABOR		FY25	FY26				FY27		
501011	Bus Operator Pay	\$ -	\$ -	\$ -	0.0%	\$ -	-	\$ -	0.0%
501013	Bus Operator OT	-	-	-	0.0%	-	-	-	0.0%
501021	Other Salaries	576,158	612,018	35,860	6.2%	658,265	46,247	7.6%	
501023	Other OT	5,004	5,004	-	0.0%	5,103	99	2.0%	
Totals		\$ 581,162	\$ 617,022	\$ 35,860	6.2%	\$ 663,368	\$ 46,346	7.5%	
FRINGE BENEFITS									
502011	Medicare and Social Security	10,363	10,977	614	5.9%	11,797	820	7.5%	
502021	Retirement Normal Contribution	76,856	80,007	3,151	4.1%	84,889	4,882	6.1%	
502022	Retirement UAL Contribution	16,635	-	(16,635)	(100.0%)	-	-	0.0%	
502031	Medical Insurance	256,832	296,904	40,072	15.6%	331,194	34,290	11.5%	
502041	Dental Insurance	12,168	12,468	300	2.5%	12,666	198	1.6%	
502045	Vision Insurance	2,700	2,780	80	3.0%	2,870	90	3.2%	
502051	Life Insurance	1,274	1,690	416	32.7%	1,740	50	3.0%	
502060	State Disability Insurance (SDI)	8,077	9,085	1,008	12.5%	10,576	1,491	16.4%	
502061	Long Term Disability Insurance	5,057	5,275	218	4.3%	5,302	27	0.5%	
502071	State Unemployment Insurance (SUI)	1,120	1,120	-	0.0%	1,160	40	3.6%	
502081	Workers Compensation Insurance	31,821	23,250	(8,571)	-26.9%	25,575	2,325	7.5%	
502101	Holiday Pay	21,522	22,896	1,374	6.4%	24,622	1,726	7.5%	
502103	Floating Holiday	4,326	5,195	869	20.1%	5,672	477	9.2%	
502109	Sick Leave Pay	32,285	34,343	2,058	6.4%	36,930	2,587	7.5%	
502111	Annual Leave	70,302	72,105	1,803	2.6%	77,192	5,087	7.1%	
502121	Other Paid Absences	5,045	5,365	320	6.3%	5,770	405	7.5%	
502251	Physical Exam Renewals	-	-	-	0.0%	-	-	0.0%	
502253	Driver's License Renewal	-	-	-	0.0%	-	-	0.0%	
502999	Other Fringe Benefits	6,250	2,250	(4,000)	(64.0%)	2,260	10	0.4%	
Totals		\$ 562,633	\$ 585,710	\$ 23,077	4.1%	\$ 640,215	\$ 54,505	9.3%	

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1300 Customer Service

ACCOUNT SERVICES	Sep-24		May-25		Increase/(Decrease)		PLAN	Increase/(Decrease)	
	BUDGET	FY25	BUDGET	FY26	\$ VAR	% VAR		\$ VAR	% VAR
503011 Accounting and Audit Fees	\$	-	\$	-	\$	0.0%	-	\$	0.0%
503012 Administrative and Bank Fees		-		-	-	0.0%	-	-	0.0%
503031 Professional and Technical Fees		-		-	-	0.0%	-	-	0.0%
503032 Legislative Services		-		-	-	0.0%	-	-	0.0%
503033 Legal Services		-		-	-	0.0%	-	-	0.0%
503034 Pre Employment Exams		-		-	-	0.0%	-	-	0.0%
503041 Temporary Help		-		-	-	0.0%	-	-	0.0%
503161 Custodial Services		-		-	-	0.0%	-	-	0.0%
503162 Uniforms and Laundry		-		-	-	0.0%	-	-	0.0%
503171 Security Services	3,500	3,500		3,000	(500)	(14.3%)	3,150	150	5.0%
503172 Software as a Service	-	-		-	-	0.0%	-	-	0.0%
503221 Classified and Legal Advertising	-	-		-	-	0.0%	-	-	0.0%
503225 Graphic Services	-	-		-	-	0.0%	-	-	0.0%
503351 Outside Repair Buildings and Improvements	-	-		-	-	0.0%	-	-	0.0%
503352 Outside Repair Equipment	600	600		1,000	400	66.7%	1,020	20	2.0%
503353 Outside Repair Revenue Vehicles	-	-		-	-	0.0%	-	-	0.0%
503354 Outside Repair Other Vehicles	-	-		-	-	0.0%	-	-	0.0%
503363 Haz Waste Disposal	-	-		-	-	0.0%	-	-	0.0%
Totals	\$	4,100	\$	4,000	(100)	(2.4%)	\$	170	4.3%

**SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1300 Customer Service**

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
MATERIALS & SUPPLIES							
504011 Fuels and Lubricants Non Revenue Vehicles	\$	-	\$	0.0%	-	\$	0.0%
504012 Fuels and Lubricants Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504014 Hydrogen Fuels Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504021 Tires and Tubes Non Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504022 Tires and Tubes Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504161 Other Mobile Supplies Non Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504162 Other Mobile Supplies Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504191 Revenue Vehicle Parts	-	-	-	0.0%	-	-	0.0%
504205 Freight Out	-	-	-	0.0%	-	-	0.0%
504211 Postage And Mailing	400	4,000	3,600	900.0%	4,080	80	2.0%
504214 Promotional Items	-	-	-	0.0%	-	-	0.0%
504215 Printing	2,000	2,100	100	5.0%	2,142	42	2.0%
504217 Photo Supply and Processing	-	-	-	0.0%	-	-	0.0%
504311 Office Supplies	4,000	4,200	200	5.0%	4,284	84	2.0%
504313 Computer Supplies	-	-	-	0.0%	-	-	0.0%
504315 Safety Supplies	-	-	-	0.0%	-	-	0.0%
504316 Covid 19 Supplies	-	-	-	0.0%	-	-	0.0%
504317 Cleaning Supplies	-	-	-	0.0%	-	-	0.0%
504409 Repair and Maint Supplies	-	-	-	0.0%	-	-	0.0%
504417 Tenant Repairs	-	-	-	0.0%	-	-	0.0%
504421 Parts & Supplies Non Inventory	-	-	-	0.0%	-	-	0.0%
504511 Small Tools Under \$1000	-	-	-	0.0%	-	-	0.0%
504515 Employee Tool Replacement	-	-	-	0.0%	-	-	0.0%
Totals	\$ 6,400	\$ 10,300	\$ 3,900	60.9%	\$ 10,506	\$ 206	2.0%
UTILITIES							
505010 Propulsion Power	-	-	-	0.0%	-	-	0.0%
505011 Gas and Electric	-	-	-	0.0%	-	-	0.0%
505021 Water Sewer and Garbage	-	-	-	0.0%	-	-	0.0%
505031 Telecommunications	1,500	1,575	75	5.0%	1,607	32	2.0%
Totals	\$ 1,500	\$ 1,575	\$ 75	5.0%	\$ 1,607	\$ 32	2.0%

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6C.23

**SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1300 Customer Service**

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
CASUALTY & LIABILITY							
506011 Insurance Premiums for Property	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
506015 Insurance Premiums for Physical Damage and Liability	-	-	-	0.0%	-	-	0.0%
506021 Insurance Premiums Other	-	-	-	0.0%	-	-	0.0%
506123 Settlement Costs	-	-	-	0.0%	-	-	0.0%
506127 Repairs To District Property	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
TAXES							
507051 Fuel Taxes	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
507201 Licenses and Permits	11,000	13,040	2,040	18.5%	13,692	652	5.0%
507999 Other Taxes	-	-	-	0.0%	-	-	0.0%
Totals	\$ 11,000	\$ 13,040	\$ 2,040	18.5%	\$ 13,692	\$ 652	5.0%
MISC EXPENSE							
509011 Dues and Subscriptions	\$ 500	\$ 500	\$ -	0.0%	\$ 510	\$ 10	2.0%
509081 Advertising District Promotions	-	-	-	0.0%	-	-	0.0%
509101 Employee Incentive Programs	2,000	2,000	-	0.0%	2,100	100	5.0%
509121 Employee Training	12,119	12,425	306	2.5%	12,674	249	2.0%
509122 Board of Directors Travel	-	-	-	0.0%	-	-	0.0%
509123 Employee Travel	7,500	7,875	375	5.0%	8,033	158	2.0%
509125 Local Meeting Expense	315	331	16	5.1%	338	7	2.1%
509127 Board Of Directors' Fees	-	-	-	0.0%	-	-	0.0%
509150 Contributions	-	-	-	0.0%	-	-	0.0%
509996 Debt Issuance Costs	-	-	-	0.0%	-	-	0.0%
509999 Other Misc Expense	-	-	-	0.0%	-	-	0.0%
Totals	\$ 22,434	\$ 23,131	\$ 697	3.1%	\$ 23,655	\$ 524	2.3%
INTEREST EXPENSE & DEBT SERVICE							
511102 Interest Expense Bridge Loan	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
511103 Interest Expense POB	-	-	-	0.0%	-	-	0.0%
524000 Principal - POB	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%

Attachment C

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1300 Customer Service

ACCOUNT	Sep-24		May-25		Increase/(Decrease)		PLAN		Increase/(Decrease)	
	BUDGET	FY25	BUDGET	FY26	\$ VAR	% VAR	FY27	\$ VAR	\$ VAR	% VAR
LEASES & RENTALS										
512011 Facility Lease and Rent		\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
512061 Equipment Rental		7,175	7,175	2,500	(4,675)	(65.2%)	2,520	20	20	0.8%
Totals	\$	7,175	\$	2,500	(4,675)	(65.2%)	\$	2,520	\$	0.8%
PERSONNEL TOTAL	\$	1,143,795	\$	1,202,732	\$	5.2%	\$	1,303,583	\$	8.4%
NON-PERSONNEL TOTAL	\$	52,609	\$	54,546	\$	3.7%	\$	56,150	\$	2.9%
TOTAL OPERATING EXPENSES	\$	1,196,404	\$	1,257,278	\$	5.1%	\$	1,359,733	\$	8.1%

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1325 Marketing and Public Relations

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
LABOR							
501011 Bus Operator Pay	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
501013 Bus Operator OT	-	-	-	0.0%	-	-	0.0%
501021 Other Salaries	305,848	449,334	143,486	46.9%	476,065	26,731	5.9%
501023 Other OT	-	-	-	0.0%	-	-	0.0%
Totals	\$ 305,848	\$ 449,334	\$ 143,486	46.9%	\$ 476,065	\$ 26,731	5.9%
FRINGE BENEFITS							
502011 Medicare and Social Security	\$ 5,194	\$ 7,710	\$ 2,516	48.4%	\$ 8,308	\$ 598	7.8%
502021 Retirement Normal Contribution	37,641	44,716	7,075	18.8%	46,855	2,139	4.8%
502022 Retirement UAL Contribution	7,420	-	(7,420)	(100.0%)	-	-	0.0%
502031 Medical Insurance	59,693	95,736	36,043	60.4%	106,796	11,060	11.6%
502041 Dental Insurance	2,872	4,470	1,598	55.6%	4,548	78	1.7%
502045 Vision Insurance	810	1,112	302	37.3%	1,148	36	3.2%
502051 Life Insurance	455	780	325	71.4%	802	22	2.8%
502060 State Disability Insurance (SDI)	4,049	6,382	2,333	57.6%	7,445	1,063	16.7%
502061 Long Term Disability Insurance	1,928	2,410	482	25.0%	2,410	-	0.0%
502071 State Unemployment Insurance (SUI)	784	896	112	14.3%	928	32	3.6%
502081 Workers Compensation Insurance	9,546	7,000	(2,546)	-26.7%	7,700	700	9.2%
502101 Holiday Pay	9,533	13,553	4,020	42.2%	14,798	1,245	9.2%
502103 Floating Holiday	7,385	8,728	1,343	18.2%	9,531	803	9.2%
502109 Sick Leave Pay	14,299	20,328	6,029	42.2%	22,199	1,871	9.2%
502111 Annual Leave	18,831	36,477	17,646	93.7%	46,761	10,284	28.2%
502121 Other Paid Absences	2,235	3,178	943	42.2%	3,468	290	9.1%
502251 Physical Exam Renewals	-	-	-	0.0%	-	-	0.0%
502253 Driver's License Renewal	-	-	-	0.0%	-	-	0.0%
502999 Other Fringe Benefits	2,040	2,070	30	1.5%	2,074	4	0.2%
Totals	\$ 184,715	\$ 255,546	\$ 70,831	38.3%	\$ 285,771	\$ 30,225	11.8%

Attachment C

**SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1325 Marketing and Public Relations**

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
SERVICES			\$ VAR	% VAR		\$ VAR	% VAR
503011 Accounting and Audit Fees	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
503012 Administrative and Bank Fees	-	-	-	0.0%	-	-	0.0%
503031 Professional and Technical Fees	528,401	1,323,000	794,599	150.4%	1,077,110	(245,890)	(18.6%)
503032 Legislative Services	-	-	-	0.0%	-	-	0.0%
503033 Legal Services	-	-	-	0.0%	-	-	0.0%
503034 Pre Employment Exams	-	-	-	0.0%	-	-	0.0%
503041 Temporary Help	-	-	-	0.0%	-	-	0.0%
503161 Custodial Services	-	-	-	0.0%	-	-	0.0%
503162 Uniforms and Laundry	-	-	-	0.0%	-	-	0.0%
503171 Security Services	-	-	-	0.0%	-	-	0.0%
503172 Software as a Service	-	-	-	0.0%	-	-	0.0%
503221 Classified and Legal Advertising	-	-	-	0.0%	-	-	0.0%
503225 Graphic Services	-	-	-	0.0%	-	-	0.0%
503351 Outside Repair Buildings and Improvements	-	-	-	0.0%	-	-	0.0%
503352 Outside Repair Equipment	-	-	-	0.0%	-	-	0.0%
503353 Outside Repair Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
503354 Outside Repair Other Vehicles	-	-	-	0.0%	-	-	0.0%
503363 Haz Waste Disposal	-	-	-	0.0%	-	-	0.0%
Totals	\$ 528,401	\$ 1,323,000	\$ 794,599	150.4%	\$ 1,077,110	\$ (245,890)	(18.6%)

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Attachment C

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1325 Marketing and Public Relations

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
MATERIALS & SUPPLIES							
504011 Fuels and Lubricants Non Revenue Vehicles				0.0%	-	\$	- 0.0%
504012 Fuels and Lubricants Revenue Vehicles				0.0%	-		- 0.0%
504014 Hydrogen Fuels Revenue Vehicles				0.0%	-		- 0.0%
504021 Tires and Tubes Non Revenue Vehicles				0.0%	-		- 0.0%
504022 Tires and Tubes Revenue Vehicles				0.0%	-		- 0.0%
504161 Other Mobile Supplies Non Revenue Vehicles				0.0%	-		- 0.0%
504162 Other Mobile Supplies Revenue Vehicles				0.0%	-		- 0.0%
504191 Revenue Vehicle Parts				0.0%	-		- 0.0%
504205 Freight Out				0.0%	-		- 0.0%
504211 Postage And Mailing	11,700	33,000	21,300	182.1%	-		- 0.0%
504214 Promotional Items	50,000	52,500	2,500	5.0%	33,000		- 0.0%
504215 Printing	241,000	362,544	121,544	50.4%	53,550	1,050	2.0%
504217 Photo Supply and Processing	-	-	-	0.0%	362,544	-	0.0%
504311 Office Supplies	1,500	1,500	-	0.0%	-	30	2.0%
504313 Computer Supplies	-	-	-	0.0%	1,530	-	0.0%
504315 Safety Supplies	-	-	-	0.0%	-	-	0.0%
504316 Covid 19 Supplies	-	-	-	0.0%	-	-	0.0%
504317 Cleaning Supplies	-	-	-	0.0%	-	-	0.0%
504409 Repair and Maint Supplies	-	-	-	0.0%	-	-	0.0%
504417 Tenant Repairs	-	-	-	0.0%	-	-	0.0%
504421 Parts & Supplies Non Inventory	-	-	-	0.0%	-	-	0.0%
504511 Small Tools Under \$1000	-	-	-	0.0%	-	-	0.0%
504515 Employee Tool Replacement	-	-	-	0.0%	-	-	0.0%
Totals	\$ 304,200	\$ 449,544	\$ 145,344	47.8%	\$ 450,624	\$ 1,080	0.2%
UTILITIES							
505010 Propulsion Power				0.0%	-	\$	- 0.0%
505011 Gas and Electric				0.0%	-		- 0.0%
505021 Water Sewer and Garbage				0.0%	-		- 0.0%
505031 Telecommunications		780	780	100.0%	819	39	5.0%
Totals	\$ -	\$ 780	\$ 780	100.0%	\$ 819	\$ 39	5.0%

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1325 Marketing and Public Relations

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
CASUALTY & LIABILITY							
506011 Insurance Premiums for Property	\$	- \$	-	0.0%	\$	-	0.0%
506015 Insurance Premiums for Physical Damage and Liability		-	-	0.0%	-	-	0.0%
506021 Insurance Premiums Other		-	-	0.0%	-	-	0.0%
506123 Settlement Costs		-	-	0.0%	-	-	0.0%
506127 Repairs To District Property		-	-	0.0%	-	-	0.0%
Totals	\$	- \$	-	0.0%	\$	-	0.0%
TAXES							
507051 Fuel Taxes	\$	- \$	-	0.0%	\$	-	0.0%
507201 Licenses and Permits		-	-	0.0%	-	-	0.0%
507999 Other Taxes		-	-	0.0%	-	-	0.0%
Totals	\$	- \$	-	0.0%	\$	-	0.0%
MISC EXPENSE							
509011 Dues and Subscriptions	\$	- \$	-	0.0%	\$	-	0.0%
509081 Advertising District Promotions		279,400	155,400	125.3%	281,988	2,588	0.9%
509101 Employee Incentive Programs		-	-	0.0%	-	-	0.0%
509121 Employee Training	7,000	7,000	-	0.0%	7,140	140	2.0%
509122 Board of Directors Travel	-	-	-	0.0%	-	-	0.0%
509123 Employee Travel	9,000	9,000	-	0.0%	9,180	180	2.0%
509125 Local Meeting Expense	800	800	-	0.0%	816	16	2.0%
509127 Board Of Directors' Fees	-	-	-	0.0%	-	-	0.0%
509150 Contributions	-	-	-	0.0%	-	-	0.0%
509996 Debt Issuance Costs	-	-	-	0.0%	-	-	0.0%
509999 Other Misc Expense	-	-	-	0.0%	-	-	0.0%
Totals	\$ 140,800	\$ 296,200	\$ 155,400	110.4%	\$ 299,124	\$ 2,924	1.0%
INTEREST EXPENSE & DEBT SERVICE							
511102 Interest Expense Bridge Loan	\$	- \$	-	0.0%	\$	-	0.0%
511103 Interest Expense POB		-	-	0.0%	-	-	0.0%
524000 Principal - POB		-	-	0.0%	-	-	0.0%
Totals	\$	- \$	-	0.0%	\$	-	0.0%

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1325 Marketing and Public Relations

ACCOUNT	Sep-24		May-25		Increase/(Decrease)		PLAN	Increase/(Decrease)		Increase/(Decrease)
	BUDGET	FY25	BUDGET	FY26	\$ VAR	% VAR		\$ VAR	% VAR	
LEASES & RENTALS										
512011 Facility Lease and Rent	\$	-	\$	-	\$	0.0%	\$	-	\$	0.0%
512061 Equipment Rental		-		-	-	0.0%	-	-	-	0.0%
Totals	\$	-	\$	-	\$	0.0%	\$	-	\$	0.0%
PERSONNEL TOTAL	\$	490,563	\$	704,880	\$	43.7%	\$	761,836	\$	56,956
NON-PERSONNEL TOTAL	\$	973,401	\$	2,069,524	\$	112.6%	\$	1,827,677	\$	(241,847)
TOTAL OPERATING EXPENSES	\$	1,463,964	\$	2,774,404	\$	89.5%	\$	2,589,513	\$	(184,891)

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1400 Human Resources

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
LABOR							
501011 Bus Operator Pay	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
501013 Bus Operator OT	-	-	-	0.0%	-	-	0.0%
501021 Other Salaries	655,755	713,500	57,745	8.8%	757,139	43,639	6.1%
501023 Other OT	1,000	1,000	-	0.0%	1,020	20	2.0%
Totals	\$ 656,755	\$ 714,500	\$ 57,745	8.8%	\$ 758,159	\$ 43,659	6.1%
FRINGE BENEFITS							
502011 Medicare and Social Security	\$ 11,689	\$ 13,192	\$ 1,503	12.9%	\$ 14,050	\$ 858	6.5%
502021 Retirement Normal Contribution	83,305	89,614	6,309	7.6%	92,700	3,086	3.4%
502022 Retirement UAL Contribution	18,870	-	(18,870)	(100.0%)	-	-	0.0%
502031 Medical Insurance	152,287	156,998	4,711	3.1%	175,111	18,113	11.5%
502041 Dental Insurance	7,208	5,832	(1,376)	(19.1%)	5,928	96	1.6%
502045 Vision Insurance	1,890	1,946	56	3.0%	2,009	63	3.2%
502051 Life Insurance	1,027	1,027	-	0.0%	1,059	32	3.1%
502060 State Disability Insurance (SDI)	9,108	10,918	1,810	19.9%	12,597	1,679	15.4%
502061 Long Term Disability Insurance	4,338	4,338	-	0.0%	4,338	-	0.0%
502071 State Unemployment Insurance (SUI)	784	784	-	0.0%	812	28	3.6%
502081 Workers Compensation Insurance	22,274	50,500	28,226	126.7%	55,550	5,050	9.1%
502101 Holiday Pay	24,311	27,415	3,104	12.8%	29,204	1,789	6.5%
502103 Floating Holiday	14,726	17,876	3,150	21.4%	18,996	1,120	6.3%
502109 Sick Leave Pay	36,464	41,125	4,661	12.8%	43,807	2,682	6.5%
502111 Annual Leave	68,060	102,479	34,419	50.6%	112,001	9,522	9.3%
502121 Other Paid Absences	5,697	6,424	727	12.8%	6,846	422	6.6%
502251 Physical Exam Renewals	-	-	-	0.0%	-	-	0.0%
502253 Driver's License Renewal	-	-	-	0.0%	-	-	0.0%
502999 Other Fringe Benefits	4,110	4,110	-	0.0%	4,117	7	0.2%
Totals	\$ 466,148	\$ 534,578	\$ 68,430	14.7%	\$ 579,125	\$ 44,547	8.3%

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1400 Human Resources

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
SERVICES			\$ VAR	% VAR		\$ VAR	% VAR
503011 Accounting and Audit Fees	\$ -	\$ -	-	0.0%	-	-	0.0%
503012 Administrative and Bank Fees	-	-	-	0.0%	-	-	0.0%
503031 Professional and Technical Fees	96,464	103,092	6,628	6.9%	102,996	(96)	(0.1%)
503032 Legislative Services	-	-	-	0.0%	-	-	0.0%
503033 Legal Services	-	-	-	0.0%	-	-	0.0%
503034 Pre Employment Exams	11,810	13,670	1,860	15.7%	13,848	178	1.3%
503041 Temporary Help	-	-	-	0.0%	-	-	0.0%
503161 Custodial Services	-	-	-	0.0%	-	-	0.0%
503162 Uniforms and Laundry	-	-	-	0.0%	-	-	0.0%
503171 Security Services	-	-	-	0.0%	-	-	0.0%
503172 Software as a Service	-	-	-	0.0%	-	-	0.0%
503221 Classified and Legal Advertising	19,280	20,244	964	5.0%	20,649	405	2.0%
503225 Graphic Services	-	-	-	0.0%	-	-	0.0%
503351 Outside Repair Buildings and Improvements	-	-	-	0.0%	-	-	0.0%
503352 Outside Repair Equipment	-	-	-	0.0%	-	-	0.0%
503353 Outside Repair Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
503354 Outside Repair Other Vehicles	-	-	-	0.0%	-	-	0.0%
503363 Haz Waste Disposal	-	-	-	0.0%	-	-	0.0%
Totals	\$ 127,554	\$ 137,006	\$ 9,452	7.4%	\$ 137,493	\$ 487	0.4%

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**SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1400 Human Resources**

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
MATERIALS & SUPPLIES							
504011 Fuels and Lubricants Non Revenue Vehicles	\$	\$	-	0.0%	-	\$	0.0%
504012 Fuels and Lubricants Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504014 Hydrogen Fuels Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504021 Tires and Tubes Non Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504022 Tires and Tubes Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504161 Other Mobile Supplies Non Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504162 Other Mobile Supplies Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504191 Revenue Vehicle Parts	-	-	-	0.0%	-	-	0.0%
504205 Freight Out	-	-	-	0.0%	-	-	0.0%
504211 Postage And Mailing	-	-	-	0.0%	-	-	0.0%
504214 Promotional Items	-	-	-	0.0%	-	-	0.0%
504215 Printing	1,108	8,000	6,892	622.0%	1,186	(6,814)	(85.2%)
504217 Photo Supply and Processing	500	650	150	30.0%	650	-	0.0%
504311 Office Supplies	-	2,327	2,327	100.0%	2,443	116	5.0%
504313 Computer Supplies	-	-	-	0.0%	-	-	0.0%
504315 Safety Supplies	-	-	-	0.0%	-	-	0.0%
504316 Covid 19 Supplies	-	-	-	0.0%	-	-	0.0%
504317 Cleaning Supplies	-	-	-	0.0%	-	-	0.0%
504409 Repair and Maint Supplies	-	-	-	0.0%	-	-	0.0%
504417 Tenant Repairs	-	-	-	0.0%	-	-	0.0%
504421 Parts & Supplies Non Inventory	-	-	-	0.0%	-	-	0.0%
504511 Small Tools Under \$1000	-	-	-	0.0%	-	-	0.0%
504515 Employee Tool Replacement	-	-	-	0.0%	-	-	0.0%
Totals	\$ 1,608	\$ 10,977	\$ 9,369	582.6%	\$ 4,279	\$ (6,698)	(61.0%)
UTILITIES							
505010 Propulsion Power	\$	\$	-	0.0%	-	\$	0.0%
505011 Gas and Electric	-	-	-	0.0%	-	-	0.0%
505021 Water Sewer and Garbage	-	-	-	0.0%	-	-	0.0%
505031 Telecommunications	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%

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**SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1400 Human Resources**

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
CASUALTY & LIABILITY							
506011 Insurance Premiums for Property	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
506015 Insurance Premiums for Physical Damage and Liability	-	-	-	0.0%	-	-	0.0%
506021 Insurance Premiums Other	-	-	-	0.0%	-	-	0.0%
506123 Settlement Costs	-	-	-	0.0%	-	-	0.0%
506127 Repairs To District Property	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
TAXES							
507051 Fuel Taxes	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
507201 Licenses and Permits	-	-	-	0.0%	-	-	0.0%
507999 Other Taxes	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
MISC EXPENSE							
509011 Dues and Subscriptions	\$ 4,055	\$ 4,390	\$ 335	8.3%	\$ 4,464	\$ 74	1.7%
509081 Advertising District Promotions	-	-	-	0.0%	-	-	0.0%
509101 Employee Incentive Programs	3,150	3,308	158	5.0%	3,374	66	2.0%
509121 Employee Training	24,878	33,161	8,283	33.3%	34,404	1,243	3.7%
509122 Board of Directors Travel	-	-	-	0.0%	-	-	0.0%
509123 Employee Travel	5,250	7,000	1,750	33.3%	7,350	350	5.0%
509125 Local Meeting Expense	3,000	3,000	-	0.0%	3,060	60	2.0%
509127 Board Of Directors' Fees	-	-	-	0.0%	-	-	0.0%
509150 Contributions	-	-	-	0.0%	-	-	0.0%
509996 Debt Issuance Costs	-	-	-	0.0%	-	-	0.0%
509999 Other Misc Expense	-	-	-	0.0%	-	-	0.0%
Totals	\$ 40,333	\$ 50,859	\$ 10,526	26.1%	\$ 52,652	\$ 1,793	3.5%
INTEREST EXPENSE & DEBT SERVICE							
511102 Interest Expense Bridge Loan	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
511103 Interest Expense POB	-	-	-	0.0%	-	-	0.0%
524000 Principal - POB	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1400 Human Resources

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
LEASES & RENTALS							
512011 Facility Lease and Rent	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
512061 Equipment Rental	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
PERSONNEL TOTAL	\$ 1,122,903	\$ 1,249,078	\$ 126,175	11.2%	\$ 1,337,284	\$ 88,206	7.1%
NON-PERSONNEL TOTAL	\$ 169,495	\$ 198,842	\$ 29,347	17.3%	\$ 194,424	\$ (4,418)	(2.2%)
TOTAL OPERATING EXPENSES	\$ 1,292,398	\$ 1,447,920	\$ 155,522	12.0%	\$ 1,531,708	\$ 83,788	5.8%

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1500 Information Technology

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
LABOR							
501011 Bus Operator Pay	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
501013 Bus Operator OT	-	-	-	0.0%	-	-	0.0%
501021 Other Salaries	679,554	692,268	12,714	1.9%	739,718	47,450	6.9%
501023 Other OT	501	500	(1)	(0.2%)	510	10	2.0%
Totals	\$ 680,055	\$ 692,768	\$ 12,713	1.9%	\$ 740,228	\$ 47,460	6.9%
FRINGE BENEFITS							
502011 Medicare and Social Security	\$ 12,046	\$ 12,712	\$ 666	5.5%	\$ 13,576	\$ 864	6.8%
502021 Retirement Normal Contribution	89,919	93,224	3,305	3.7%	98,256	5,032	5.4%
502022 Retirement UAL Contribution	19,462	-	(19,462)	(100.0%)	-	-	0.0%
502031 Medical Insurance	128,711	117,214	(11,497)	(8.9%)	130,747	13,533	11.5%
502041 Dental Insurance	5,911	4,575	(1,336)	(22.6%)	4,644	69	1.5%
502045 Vision Insurance	1,620	1,668	48	3.0%	1,722	54	3.2%
502051 Life Insurance	1,014	1,118	104	10.3%	1,150	32	2.9%
502060 State Disability Insurance (SDI)	9,388	10,520	1,132	12.1%	12,171	1,651	15.7%
502061 Long Term Disability Insurance	4,767	4,804	37	0.8%	4,820	16	0.3%
502071 State Unemployment Insurance (SUI)	672	672	-	0.0%	696	24	3.6%
502081 Workers Compensation Insurance	19,092	11,250	(7,842)	-41.1%	12,375	1,125	6.8%
502101 Holiday Pay	24,799	26,168	1,369	5.5%	27,948	1,780	6.8%
502103 Floating Holiday	25,056	26,577	1,521	6.1%	28,483	1,906	7.2%
502109 Sick Leave Pay	37,197	39,252	2,055	5.5%	41,922	2,670	6.8%
502111 Annual Leave	57,861	85,774	27,913	48.2%	91,146	5,372	6.3%
502121 Other Paid Absences	5,813	6,133	320	5.5%	6,550	417	6.8%
502251 Physical Exam Renewals	-	-	-	0.0%	-	-	0.0%
502253 Driver's License Renewal	-	-	-	0.0%	-	-	0.0%
502999 Other Fringe Benefits	11,980	11,980	-	0.0%	11,986	6	0.1%
Totals	\$ 455,308	\$ 453,641	\$ (1,667)	(0.4%)	\$ 488,192	\$ 34,551	7.6%

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1500 Information Technology

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
SERVICES			\$ VAR	% VAR		\$ VAR	% VAR
503011 Accounting and Audit Fees	\$	-	\$	0.0%	-	-	0.0%
503012 Administrative and Bank Fees	-	-	-	0.0%	-	-	0.0%
503031 Professional and Technical Fees	21,000	288,000	267,000	1271.4%	33,660	(254,340)	(88.3%)
503032 Legislative Services	-	-	-	0.0%	-	-	0.0%
503033 Legal Services	-	-	-	0.0%	-	-	0.0%
503034 Pre Employment Exams	-	-	-	0.0%	-	-	0.0%
503041 Temporary Help	-	-	-	0.0%	-	-	0.0%
503161 Custodial Services	-	-	-	0.0%	-	-	0.0%
503162 Uniforms and Laundry	-	-	-	0.0%	-	-	0.0%
503171 Security Services	-	-	-	0.0%	-	-	0.0%
503172 Software as a Service	-	869,719	869,719	100.0%	891,145	21,426	2.5%
503221 Classified and Legal Advertising	-	-	-	0.0%	-	-	0.0%
503225 Graphic Services	-	-	-	0.0%	-	-	0.0%
503351 Outside Repair Buildings and Improvements	-	-	-	0.0%	-	-	0.0%
503352 Outside Repair Equipment	976,426	121,800	(854,626)	(87.5%)	125,210	3,410	2.8%
503353 Outside Repair Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
503354 Outside Repair Other Vehicles	-	-	-	0.0%	-	-	0.0%
503363 Haz Waste Disposal	-	-	-	0.0%	-	-	0.0%
Totals	\$ 997,426	\$ 1,279,519	\$ 282,093	28.3%	\$ 1,050,015	\$ (229,504)	(17.9%)

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1500 Information Technology

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
MATERIALS & SUPPLIES							
504011 Fuels and Lubricants Non Revenue Vehicles	\$	\$	-	0.0%	-	\$	0.0%
504012 Fuels and Lubricants Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504014 Hydrogen Fuels Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504021 Tires and Tubes Non Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504022 Tires and Tubes Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504161 Other Mobile Supplies Non Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504162 Other Mobile Supplies Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504191 Revenue Vehicle Parts	-	-	-	0.0%	-	-	0.0%
504205 Freight Out	-	-	-	0.0%	-	-	0.0%
504211 Postage And Mailing	-	-	-	0.0%	-	-	0.0%
504214 Promotional Items	-	-	-	0.0%	-	-	0.0%
504215 Printing	-	-	-	0.0%	-	-	0.0%
504217 Photo Supply and Processing	-	-	-	0.0%	-	-	0.0%
504311 Office Supplies	33,200	900	(32,300)	(97.3%)	918	18	2.0%
504313 Computer Supplies	-	32,300	32,300	100.0%	32,946	646	2.0%
504315 Safety Supplies	-	-	-	0.0%	-	-	0.0%
504316 Covid 19 Supplies	-	-	-	0.0%	-	-	0.0%
504317 Cleaning Supplies	-	-	-	0.0%	-	-	0.0%
504409 Repair and Maint Supplies	-	-	-	0.0%	-	-	0.0%
504417 Tenant Repairs	-	-	-	0.0%	-	-	0.0%
504421 Parts & Supplies Non Inventory	-	-	-	0.0%	-	-	0.0%
504511 Small Tools Under \$1000	-	-	-	0.0%	-	-	0.0%
504515 Employee Tool Replacement	-	-	-	0.0%	-	-	0.0%
Totals	\$ 33,200	\$ 33,200	\$ -	0.0%	\$ 33,864	\$ 664	2.0%
UTILITIES							
505010 Propulsion Power	\$	\$	-	0.0%	-	\$	0.0%
505011 Gas and Electric	-	-	-	0.0%	-	-	0.0%
505021 Water Sewer and Garbage	-	-	-	0.0%	-	-	0.0%
505031 Telecommunications	1,650	1,733	83	5.0%	1,768	35	2.0%
Totals	\$ 1,650	\$ 1,733	\$ 83	5.0%	\$ 1,768	\$ 35	2.0%

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6C.38

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1500 Information Technology

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
CASUALTY & LIABILITY							
506011 Insurance Premiums for Property	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
506015 Insurance Premiums for Physical Damage and Liability	-	-	-	0.0%	-	-	0.0%
506021 Insurance Premiums Other	-	-	-	0.0%	-	-	0.0%
506123 Settlement Costs	-	-	-	0.0%	-	-	0.0%
506127 Repairs To District Property	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
TAXES							
507051 Fuel Taxes	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
507201 Licenses and Permits	-	-	-	0.0%	-	-	0.0%
507999 Other Taxes	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
MISC EXPENSE							
509011 Dues and Subscriptions	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
509081 Advertising District Promotions	-	-	-	0.0%	-	-	0.0%
509101 Employee Incentive Programs	-	-	-	0.0%	-	-	0.0%
509121 Employee Training	6,400	1,400	(5,000)	(78.1%)	11,528	10,128	723.4%
509122 Board of Directors Travel	-	-	-	0.0%	-	-	0.0%
509123 Employee Travel	2,400	2,400	-	0.0%	2,448	48	2.0%
509125 Local Meeting Expense	-	-	-	0.0%	-	-	0.0%
509127 Board Of Directors' Fees	-	-	-	0.0%	-	-	0.0%
509150 Contributions	-	-	-	0.0%	-	-	0.0%
509996 Debt Issuance Costs	-	-	-	0.0%	-	-	0.0%
509999 Other Misc Expense	-	-	-	0.0%	-	-	0.0%
Totals	\$ 8,800	\$ 3,800	\$ (5,000)	(56.8%)	\$ 13,976	\$ 10,176	267.8%
INTEREST EXPENSE & DEBT SERVICE							
511102 Interest Expense Bridge Loan	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
511103 Interest Expense POB	-	-	-	0.0%	-	-	0.0%
524000 Principal - POB	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1500 Information Technology

ACCOUNT		Sep-24	May-25		Increase/(Decrease)		PLAN	Increase/(Decrease)		
		BUDGET		BUDGET		\$ VAR		% VAR	\$ VAR	% VAR
		FY25		FY26		% VAR	FY27			
LEASES & RENTALS										
512011	Facility Lease and Rent	\$	-	\$	-	0.0%	\$	-	\$	0.0%
512061	Equipment Rental		-	-	-	0.0%	-	-	-	0.0%
Totals		\$	-	\$	-	0.0%	\$	-	\$	0.0%
PERSONNEL TOTAL		\$	1,135,363	\$	1,146,409	\$	1,228,420	\$	82,011	7.2%
NON-PERSONNEL TOTAL		\$	1,041,076	\$	1,318,252	\$	277,176	\$	1,099,623	(16.6%)
TOTAL OPERATING EXPENSES		\$	2,176,439	\$	2,464,661	\$	288,222	\$	2,328,043	(13.2%)
										(5.5%)

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1600 Grants/Planning

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
LABOR							
501011 Bus Operator Pay	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
501013 Bus Operator OT	-	-	-	0.0%	-	-	0.0%
501021 Other Salaries	602,682	690,787	88,105	14.6%	726,837	36,050	5.2%
501023 Other OT	12,000	12,596	596	5.0%	12,848	252	2.0%
Totals	\$ 614,682	\$ 703,383	\$ 88,701	14.4%	\$ 739,685	\$ 36,302	5.2%
FRINGE BENEFITS							
502011 Medicare and Social Security	\$ 10,822	\$ 12,598	\$ 1,776	16.4%	\$ 13,409	\$ 811	6.4%
502021 Retirement Normal Contribution	77,698	84,260	6,562	8.4%	86,952	2,692	3.2%
502022 Retirement UAL Contribution	17,214	-	(17,214)	(100.0%)	-	-	0.0%
502031 Medical Insurance	181,846	192,825	10,979	6.0%	215,101	22,276	11.6%
502041 Dental Insurance	8,567	8,987	420	4.9%	9,138	151	1.7%
502045 Vision Insurance	1,620	1,668	48	3.0%	1,722	54	3.2%
502051 Life Insurance	910	1,014	104	11.4%	1,044	30	3.0%
502060 State Disability Insurance (SDI)	8,434	10,426	1,992	23.6%	12,020	1,594	15.3%
502061 Long Term Disability Insurance	3,856	3,856	-	0.0%	3,856	-	0.0%
502071 State Unemployment Insurance (SUI)	672	784	112	16.7%	812	28	3.6%
502081 Workers Compensation Insurance	19,092	10,000	(9,092)	-47.6%	11,000	1,000	6.7%
502101 Holiday Pay	22,154	25,170	3,016	13.6%	26,848	1,678	6.7%
502103 Floating Holiday	13,675	16,936	3,261	23.8%	18,090	1,154	6.8%
502109 Sick Leave Pay	33,230	37,757	4,527	13.6%	40,274	2,517	6.7%
502111 Annual Leave	57,468	79,686	22,218	38.7%	93,481	13,795	17.3%
502121 Other Paid Absences	5,192	5,900	708	13.6%	6,294	394	6.7%
502251 Physical Exam Renewals	-	-	-	0.0%	-	-	0.0%
502253 Driver's License Renewal	-	-	-	0.0%	-	-	0.0%
502999 Other Fringe Benefits	4,080	4,080	-	0.0%	4,086	6	0.1%
Totals	\$ 466,530	\$ 495,947	\$ 29,417	6.3%	\$ 544,127	\$ 48,180	9.7%

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1600 Grants/Planning

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
SERVICES			\$ VAR	% VAR		\$ VAR	% VAR
503011 Accounting and Audit Fees	\$	-	\$	0.0%	-	\$	0.0%
503012 Administrative and Bank Fees	-	-	-	0.0%	-	-	0.0%
503031 Professional and Technical Fees	151,677	29,653	(122,024)	(80.4%)	30,246	593	2.0%
503032 Legislative Services	-	-	-	0.0%	-	-	0.0%
503033 Legal Services	-	-	-	0.0%	-	-	0.0%
503034 Pre Employment Exams	-	-	-	0.0%	-	-	0.0%
503041 Temporary Help	-	-	-	0.0%	-	-	0.0%
503161 Custodial Services	-	-	-	0.0%	-	-	0.0%
503162 Uniforms and Laundry	-	-	-	0.0%	-	-	0.0%
503171 Security Services	-	-	-	0.0%	-	-	0.0%
503172 Software as a Service	-	-	-	0.0%	-	-	0.0%
503221 Classified and Legal Advertising	-	-	-	0.0%	-	-	0.0%
503225 Graphic Services	-	-	-	0.0%	-	-	0.0%
503351 Outside Repair Buildings and Improvements	-	-	-	0.0%	-	-	0.0%
503352 Outside Repair Equipment	-	-	-	0.0%	-	-	0.0%
503353 Outside Repair Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
503354 Outside Repair Other Vehicles	-	-	-	0.0%	-	-	0.0%
503363 Haz Waste Disposal	-	-	-	0.0%	-	-	0.0%
Totals	\$ 151,677	\$ 29,653	\$ (122,024)	(80.4%)	\$ 30,246	\$ 593	2.0%

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1600 Grants/Planning

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
MATERIALS & SUPPLIES							
504011 Fuels and Lubricants Non Revenue Vehicles	\$	\$	-	0.0%	-	\$	- 0.0%
504012 Fuels and Lubricants Revenue Vehicles	-	-	-	0.0%	-	-	- 0.0%
504014 Hydrogen Fuels Revenue Vehicles	-	-	-	0.0%	-	-	- 0.0%
504021 Tires and Tubes Non Revenue Vehicles	-	-	-	0.0%	-	-	- 0.0%
504022 Tires and Tubes Revenue Vehicles	-	-	-	0.0%	-	-	- 0.0%
504161 Other Mobile Supplies Non Revenue Vehicles	-	-	-	0.0%	-	-	- 0.0%
504162 Other Mobile Supplies Revenue Vehicles	-	-	-	0.0%	-	-	- 0.0%
504191 Revenue Vehicle Parts	-	-	-	0.0%	-	-	- 0.0%
504205 Freight Out	-	-	-	0.0%	-	-	- 0.0%
504211 Postage And Mailing	-	-	-	0.0%	-	-	- 0.0%
504214 Promotional Items	-	-	-	0.0%	-	-	- 0.0%
504215 Printing	16,620	2,500	(14,120)	(85.0%)	2,625	125	5.0%
504217 Photo Supply and Processing	-	-	-	0.0%	-	-	- 0.0%
504311 Office Supplies	-	1,163	1,163	100.0%	1,221	58	5.0%
504313 Computer Supplies	-	-	-	0.0%	-	-	- 0.0%
504315 Safety Supplies	-	-	-	0.0%	-	-	- 0.0%
504316 Covid 19 Supplies	-	-	-	0.0%	-	-	- 0.0%
504317 Cleaning Supplies	-	-	-	0.0%	-	-	- 0.0%
504409 Repair and Maint Supplies	-	-	-	0.0%	-	-	- 0.0%
504417 Tenant Repairs	-	-	-	0.0%	-	-	- 0.0%
504421 Parts & Supplies Non Inventory	-	-	-	0.0%	-	-	- 0.0%
504511 Small Tools Under \$1000	-	-	-	0.0%	-	-	- 0.0%
504515 Employee Tool Replacement	-	-	-	0.0%	-	-	- 0.0%
Totals	\$ 16,620	\$ 3,663	\$ (12,957)	(78.0%)	\$ 3,846	\$ 183	5.0%
UTILITIES							
505010 Propulsion Power	\$	\$	-	0.0%	-	\$	- 0.0%
505011 Gas and Electric	-	-	-	0.0%	-	-	- 0.0%
505021 Water Sewer and Garbage	-	-	-	0.0%	-	-	- 0.0%
505031 Telecommunications	-	-	-	0.0%	-	-	- 0.0%
Totals	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1600 Grants/Planning

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
CASUALTY & LIABILITY							
506011 Insurance Premiums for Property	\$	\$	-	0.0%	\$	-	0.0%
506015 Insurance Premiums for Physical Damage and Liability	-	-	-	0.0%	-	-	0.0%
506021 Insurance Premiums Other	-	-	-	0.0%	-	-	0.0%
506123 Settlement Costs	-	-	-	0.0%	-	-	0.0%
506127 Repairs To District Property	-	-	-	0.0%	-	-	0.0%
Totals	\$	\$	\$	0.0%	\$	\$	0.0%
TAXES							
507051 Fuel Taxes	\$	\$	-	0.0%	\$	-	0.0%
507201 Licenses and Permits	-	-	-	0.0%	-	-	0.0%
507999 Other Taxes	-	-	-	0.0%	-	-	0.0%
Totals	\$	\$	\$	0.0%	\$	\$	0.0%
MISC EXPENSE							
509011 Dues and Subscriptions	\$	840	\$	110.0%	\$	1,850	4.9%
509081 Advertising District Promotions	-	-	-	0.0%	-	-	0.0%
509101 Employee Incentive Programs	-	-	-	0.0%	-	-	0.0%
509121 Employee Training	4,164	13,116	8,952	215.0%	14,046	930	7.1%
509122 Board of Directors Travel	-	-	-	0.0%	-	-	0.0%
509123 Employee Travel	5,928	18,672	12,744	215.0%	19,606	934	5.0%
509125 Local Meeting Expense	-	-	-	0.0%	-	-	0.0%
509127 Board Of Directors' Fees	-	-	-	0.0%	-	-	0.0%
509150 Contributions	-	-	-	0.0%	-	-	0.0%
509996 Debt Issuance Costs	-	-	-	0.0%	-	-	0.0%
509999 Other Misc Expense	-	-	-	0.0%	-	-	0.0%
Totals	\$	10,932	\$	206.9%	\$	35,502	5.8%
INTEREST EXPENSE & DEBT SERVICE							
511102 Interest Expense Bridge Loan	\$	\$	-	0.0%	\$	-	0.0%
511103 Interest Expense POB	-	-	-	0.0%	-	-	0.0%
524000 Principal - POB	-	-	-	0.0%	-	-	0.0%
Totals	\$	\$	\$	0.0%	\$	\$	0.0%

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6C.44

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1600 Grants/Planning

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
LEASES & RENTALS							
512011 Facility Lease and Rent	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
512061 Equipment Rental	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
PERSONNEL TOTAL	\$ 1,081,212	\$ 1,199,330	\$ 118,118	10.9%	\$ 1,283,812	\$ 84,482	7.0%
NON-PERSONNEL TOTAL	\$ 179,229	\$ 66,868	\$ (112,361)	(62.7%)	\$ 69,594	\$ 2,726	4.1%
TOTAL OPERATING EXPENSES	\$ 1,260,441	\$ 1,266,198	\$ 5,757	0.5%	\$ 1,353,406	\$ 87,208	6.9%

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1800 Safety, Security & Risk

ACCOUNT	Sep-24		May-25		Increase/(Decrease)		Increase/(Decrease)	
	BUDGET		BUDGET		\$ VAR	% VAR	\$ VAR	% VAR
	FY25		FY26					
LABOR								
501011 Bus Operator Pay	\$	-	\$	-	\$	0.0%	\$	-
501013 Bus Operator OT		-		-		0.0%		-
501021 Other Salaries	199,503		197,616		(1,887)	(0.9%)	215,798	18,182
501023 Other OT	279		293		14	5.0%	299	6
Totals	\$	199,782	\$	197,909	\$	(1,873)	\$	18,188
FRINGE BENEFITS								
502011 Medicare and Social Security	\$	3,520	\$	3,577	\$	1.6%	\$	329
502021 Retirement Normal Contribution		26,266		26,219		(0.2%)		2,037
502022 Retirement UAL Contribution		5,685		-		(100.0%)		-
502031 Medical Insurance	25,620		61,733		36,113	141.0%	68,867	7,134
502041 Dental Insurance	2,761		2,666		(95)	(3.4%)	2,706	40
502045 Vision Insurance	540		556		16	3.0%	574	18
502051 Life Insurance	338		338		-	0.0%	348	10
502060 State Disability Insurance (SDI)	2,744		2,961		217	7.9%	3,502	541
502061 Long Term Disability Insurance	1,446		1,446		-	0.0%	1,446	-
502071 State Unemployment Insurance (SUI)	224		224		-	0.0%	232	8
502081 Workers Compensation Insurance	6,364		4,000		(2,364)	-37.1%	4,400	400
502101 Holiday Pay	7,311		7,408		97	1.3%	8,090	682
502103 Floating Holiday	5,432		6,233		801	14.7%	6,806	573
502109 Sick Leave Pay	10,966		11,112		146	1.3%	12,135	1,023
502111 Annual Leave	17,612		22,320		4,708	26.7%	24,375	2,055
502121 Other Paid Absences	1,714		1,736		22	1.3%	1,896	160
502251 Physical Exam Renewals	-		-		-	0.0%	-	-
502253 Driver's License Renewal	-		-		-	0.0%	-	-
502999 Other Fringe Benefits	6,010		2,010		(4,000)	(66.6%)	2,012	2
Totals	\$	124,553	\$	154,539	\$	29,986	\$	15,012

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1800 Safety, Security & Risk

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
SERVICES			\$ VAR	% VAR		\$ VAR	% VAR
503011 Accounting and Audit Fees	\$	-	\$	0.0%	-	-	0.0%
503012 Administrative and Bank Fees	-	-	-	0.0%	-	-	0.0%
503031 Professional and Technical Fees	51,842	52,233	391	0.8%	54,105	1,872	3.6%
503032 Legislative Services	-	-	-	0.0%	-	-	0.0%
503033 Legal Services	-	-	-	0.0%	-	-	0.0%
503034 Pre Employment Exams	-	-	-	0.0%	-	-	0.0%
503041 Temporary Help	-	-	-	0.0%	-	-	0.0%
503161 Custodial Services	-	-	-	0.0%	-	-	0.0%
503162 Uniforms and Laundry	-	-	-	0.0%	-	-	0.0%
503171 Security Services	1,100,000	1,250,000	150,000	13.6%	950,000	(300,000)	(24.0%)
503172 Software as a Service	-	-	-	0.0%	-	-	0.0%
503221 Classified and Legal Advertising	-	-	-	0.0%	-	-	0.0%
503225 Graphic Services	-	-	-	0.0%	-	-	0.0%
503351 Outside Repair Buildings and Improvements	-	-	-	0.0%	-	-	0.0%
503352 Outside Repair Equipment	-	65,000	65,000	100.0%	70,000	5,000	7.7%
503353 Outside Repair Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
503354 Outside Repair Other Vehicles	-	-	-	0.0%	-	-	0.0%
503363 Haz Waste Disposal	-	-	-	0.0%	-	-	0.0%
Totals	\$ 1,151,842	\$ 1,367,233	\$ 215,391	18.7%	\$ 1,074,105	\$ (293,128)	(21.4%)

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1800 Safety, Security & Risk

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
MATERIALS & SUPPLIES							
504011 Fuels and Lubricants Non Revenue Vehicles	\$	\$	-	0.0%	-	\$	- 0.0%
504012 Fuels and Lubricants Revenue Vehicles	-	-	-	0.0%	-	-	- 0.0%
504014 Hydrogen Fuels Revenue Vehicles	-	-	-	0.0%	-	-	- 0.0%
504021 Tires and Tubes Non Revenue Vehicles	-	-	-	0.0%	-	-	- 0.0%
504022 Tires and Tubes Revenue Vehicles	-	-	-	0.0%	-	-	- 0.0%
504161 Other Mobile Supplies Non Revenue Vehicles	-	-	-	0.0%	-	-	- 0.0%
504162 Other Mobile Supplies Revenue Vehicles	-	-	-	0.0%	-	-	- 0.0%
504191 Revenue Vehicle Parts	-	-	-	0.0%	-	-	- 0.0%
504205 Freight Out	-	-	-	0.0%	-	-	- 0.0%
504211 Postage And Mailing	-	-	-	0.0%	-	-	- 0.0%
504214 Promotional Items	-	-	-	0.0%	-	-	- 0.0%
504215 Printing	-	200	200	100.0%	210	10	5.0%
504217 Photo Supply and Processing	-	-	-	0.0%	-	-	- 0.0%
504311 Office Supplies	-	500	500	100.0%	525	25	5.0%
504313 Computer Supplies	-	-	-	0.0%	-	-	- 0.0%
504315 Safety Supplies	4,800	5,040	240	5.0%	5,141	101	2.0%
504316 Covid 19 Supplies	-	-	-	0.0%	-	-	- 0.0%
504317 Cleaning Supplies	-	-	-	0.0%	-	-	- 0.0%
504409 Repair and Maint Supplies	-	-	-	0.0%	-	-	- 0.0%
504417 Tenant Repairs	-	-	-	0.0%	-	-	- 0.0%
504421 Parts & Supplies Non Inventory	-	-	-	0.0%	-	-	- 0.0%
504511 Small Tools Under \$1000	-	-	-	0.0%	-	-	- 0.0%
504515 Employee Tool Replacement	-	-	-	0.0%	-	-	- 0.0%
Totals	\$ 4,800	\$ 5,740	\$ 940	19.6%	\$ 5,876	\$ 136	2.4%
UTILITIES							
505010 Propulsion Power	\$	-	-	0.0%	-	\$	- 0.0%
505011 Gas and Electric	-	-	-	0.0%	-	-	- 0.0%
505021 Water Sewer and Garbage	-	-	-	0.0%	-	-	- 0.0%
505031 Telecommunications	600	1,400	800	133.3%	2,082	682	48.7%
Totals	\$ 600	\$ 1,400	\$ 800	133.3%	\$ 2,082	\$ 682	48.7%

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6C.48

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1800 Safety, Security & Risk

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
CASUALTY & LIABILITY							
506011 Insurance Premiums for Property	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
506015 Insurance Premiums for Physical Damage and Liability	-	-	-	0.0%	-	-	0.0%
506021 Insurance Premiums Other	-	-	-	0.0%	-	-	0.0%
506123 Settlement Costs	166,206	300,000	133,794	80.5%	300,000	-	0.0%
506127 Repairs To District Property	-	-	-	0.0%	-	-	0.0%
Totals	\$ 166,206	\$ 300,000	\$ 133,794	80.5%	\$ 300,000	\$ -	0.0%
TAXES							
507051 Fuel Taxes	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
507201 Licenses and Permits	-	-	-	0.0%	-	-	0.0%
507999 Other Taxes	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
MISC EXPENSE							
509011 Dues and Subscriptions	\$ 443	\$ 465	\$ 22	5.0%	\$ 474	\$ 9	1.9%
509081 Advertising District Promotions	-	-	-	0.0%	-	-	0.0%
509101 Employee Incentive Programs	16,388	20,000	3,612	22.0%	21,000	1,000	5.0%
509121 Employee Training	3,324	7,000	3,676	110.6%	3,560	(3,440)	(49.1%)
509122 Board of Directors Travel	-	-	-	0.0%	-	-	0.0%
509123 Employee Travel	7,644	8,026	382	5.0%	8,187	161	2.0%
509125 Local Meeting Expense	-	-	-	0.0%	-	-	0.0%
509127 Board Of Directors' Fees	-	-	-	0.0%	-	-	0.0%
509150 Contributions	-	-	-	0.0%	-	-	0.0%
509996 Debt Issuance Costs	-	-	-	0.0%	-	-	0.0%
509999 Other Misc Expense	-	-	-	0.0%	-	-	0.0%
Totals	\$ 27,799	\$ 35,491	\$ 7,692	27.7%	\$ 33,221	\$ (2,270)	(6.4%)
INTEREST EXPENSE & DEBT SERVICE							
511102 Interest Expense Bridge Loan	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
511103 Interest Expense POB	-	-	-	0.0%	-	-	0.0%
524000 Principal - POB	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1800 Safety, Security & Risk

ACCOUNT	Sep-24		May-25		Increase/(Decrease)		PLAN	Increase/(Decrease)		Increase/(Decrease)
	BUDGET	FY25	BUDGET	FY26	\$ VAR	% VAR		\$ VAR	% VAR	
LEASES & RENTALS										
512011 Facility Lease and Rent	\$	-	\$	-	\$	0.0%	\$	-	\$	0.0%
512061 Equipment Rental		-		-	-	0.0%	-	-	-	0.0%
Totals	\$	-	\$	-	\$	0.0%	\$	-	\$	0.0%
PERSONNEL TOTAL	\$	324,335	\$	352,448	\$	8.7%	\$	385,648	\$	33,200
NON-PERSONNEL TOTAL	\$	1,351,247	\$	1,709,864	\$	26.5%	\$	1,415,284	\$	(294,580)
TOTAL OPERATING EXPENSES	\$	1,675,582	\$	2,062,312	\$	23.1%	\$	1,800,932	\$	(261,380)

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1900 Purchasing

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
LABOR							
501011 Bus Operator Pay	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
501013 Bus Operator OT	-	-	-	0.0%	-	-	0.0%
501021 Other Salaries	293,793	334,925	41,132	14.0%	365,735	30,810	9.2%
501023 Other OT	2,067	-	(2,067)	(100.0%)	-	-	0.0%
Totals	\$ 295,860	\$ 334,925	\$ 39,065	13.2%	\$ 365,735	\$ 30,810	9.2%
FRINGE BENEFITS							
502011 Medicare and Social Security	\$ 5,249	\$ 5,931	\$ 682	13.0%	\$ 6,476	\$ 545	9.2%
502021 Retirement Normal Contribution	38,982	43,520	4,538	11.6%	46,897	3,377	7.8%
502022 Retirement UAL Contribution	8,438	-	(8,438)	(100.0%)	-	-	0.0%
502031 Medical Insurance	89,277	102,144	12,867	14.4%	113,938	11,794	11.5%
502041 Dental Insurance	3,601	4,191	590	16.4%	4,254	63	1.5%
502045 Vision Insurance	1,080	1,112	32	3.0%	1,148	36	3.2%
502051 Life Insurance	572	572	-	0.0%	590	18	3.1%
502060 State Disability Insurance (SDI)	4,091	4,908	817	20.0%	5,806	898	18.3%
502061 Long Term Disability Insurance	2,410	2,410	-	0.0%	2,410	-	0.0%
502071 State Unemployment Insurance (SUI)	448	448	-	0.0%	464	16	3.6%
502081 Workers Compensation Insurance	12,728	25,500	12,772	100.3%	28,050	2,550	9.2%
502101 Holiday Pay	10,929	12,398	1,469	13.4%	13,539	1,141	9.2%
502103 Floating Holiday	5,259	6,714	1,455	27.7%	7,330	616	9.2%
502109 Sick Leave Pay	16,392	18,597	2,205	13.5%	20,307	1,710	9.2%
502111 Annual Leave	31,008	33,483	2,475	8.0%	36,563	3,080	9.2%
502121 Other Paid Absences	2,561	2,906	345	13.5%	3,174	268	9.2%
502251 Physical Exam Renewals	-	-	-	0.0%	-	-	0.0%
502253 Driver's License Renewal	-	-	-	0.0%	-	-	0.0%
502999 Other Fringe Benefits	2,070	2,070	-	0.0%	2,074	4	0.2%
Totals	\$ 235,095	\$ 266,904	\$ 31,809	13.5%	\$ 293,020	\$ 26,116	9.8%

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1900 Purchasing

ACCOUNT	Sep-24		May-25		Increase/(Decrease)		PLAN	Increase/(Decrease)	
	BUDGET	FY25	BUDGET	FY26	\$ VAR	% VAR		\$ VAR	% VAR
SERVICES									
503011 Accounting and Audit Fees		\$				0.0%		\$	0.0%
503012 Administrative and Bank Fees		-		-	-	0.0%		-	0.0%
503031 Professional and Technical Fees		-		-	-	0.0%		-	0.0%
503032 Legislative Services		-		-	-	0.0%		-	0.0%
503033 Legal Services		-		-	-	0.0%		-	0.0%
503034 Pre Employment Exams		-		-	-	0.0%		-	0.0%
503041 Temporary Help		-		-	-	0.0%		-	0.0%
503161 Custodial Services		-		-	-	0.0%		-	0.0%
503162 Uniforms and Laundry		-		-	-	0.0%		-	0.0%
503171 Security Services		-		-	-	0.0%		-	0.0%
503172 Software as a Service		-		-	-	0.0%		-	0.0%
503221 Classified and Legal Advertising		1,000		1,000	-	0.0%	1,000	-	0.0%
503225 Graphic Services		-		-	-	0.0%		-	0.0%
503351 Outside Repair Buildings and Improvements		-		-	-	0.0%		-	0.0%
503352 Outside Repair Equipment		-		-	-	0.0%		-	0.0%
503353 Outside Repair Revenue Vehicles		-		-	-	0.0%		-	0.0%
503354 Outside Repair Other Vehicles		-		-	-	0.0%		-	0.0%
503363 Haz Waste Disposal		-		-	-	0.0%		-	0.0%
Totals	\$	1,000	\$	1,000	\$	0.0%	1,000	\$	0.0%

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT FY26 & FY27 OPERATING BUDGET

1900 Purchasing

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
MATERIALS & SUPPLIES							
504011 Fuels and Lubricants Non Revenue Vehicles	\$	-	\$	0.0%	-	\$	0.0%
504012 Fuels and Lubricants Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504014 Hydrogen Fuels Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504021 Tires and Tubes Non Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504022 Tires and Tubes Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504161 Other Mobile Supplies Non Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504162 Other Mobile Supplies Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504191 Revenue Vehicle Parts	-	-	-	0.0%	-	-	0.0%
504205 Freight Out	-	-	-	0.0%	-	-	0.0%
504211 Postage And Mailing	-	-	-	0.0%	-	-	0.0%
504214 Promotional Items	-	-	-	0.0%	-	-	0.0%
504215 Printing	-	-	-	0.0%	-	-	0.0%
504217 Photo Supply and Processing	-	-	-	0.0%	-	-	0.0%
504311 Office Supplies	1,000	500	(500)	(50.0%)	500	-	0.0%
504313 Computer Supplies	-	-	-	0.0%	-	-	0.0%
504315 Safety Supplies	-	-	-	0.0%	-	-	0.0%
504316 Covid 19 Supplies	-	-	-	0.0%	-	-	0.0%
504317 Cleaning Supplies	-	-	-	0.0%	-	-	0.0%
504409 Repair and Maint Supplies	-	-	-	0.0%	-	-	0.0%
504417 Tenant Repairs	-	-	-	0.0%	-	-	0.0%
504421 Parts & Supplies Non Inventory	-	-	-	0.0%	-	-	0.0%
504511 Small Tools Under \$1000	-	-	-	0.0%	-	-	0.0%
504515 Employee Tool Replacement	-	-	-	0.0%	-	-	0.0%
Totals	\$ 1,000	\$ 500	\$ (500)	(50.0%)	\$ 500	\$ -	0.0%
UTILITIES							
505010 Propulsion Power	\$	-	\$	0.0%	-	\$	0.0%
505011 Gas and Electric	-	-	-	0.0%	-	-	0.0%
505021 Water Sewer and Garbage	-	-	-	0.0%	-	-	0.0%
505031 Telecommunications	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%

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**SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1900 Purchasing**

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
CASUALTY & LIABILITY							
506011 Insurance Premiums for Property	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
506015 Insurance Premiums for Physical Damage and Liability	-	-	-	0.0%	-	-	0.0%
506021 Insurance Premiums Other	-	-	-	0.0%	-	-	0.0%
506123 Settlement Costs	-	-	-	0.0%	-	-	0.0%
506127 Repairs To District Property	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
TAXES							
507051 Fuel Taxes	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
507201 Licenses and Permits	-	-	-	0.0%	-	-	0.0%
507999 Other Taxes	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
MISC EXPENSE							
509011 Dues and Subscriptions	\$ 365	\$ 680	\$ 315	86.3%	680	\$ -	0.0%
509081 Advertising District Promotions	-	-	-	0.0%	-	-	0.0%
509101 Employee Incentive Programs	-	300	300	100.0%	300	-	0.0%
509121 Employee Training	2,223	2,323	100	4.5%	2,423	100	4.3%
509122 Board of Directors Travel	-	-	-	0.0%	-	-	0.0%
509123 Employee Travel	5,791	6,081	290	5.0%	6,203	122	2.0%
509125 Local Meeting Expense	278	292	14	5.0%	298	6	2.1%
509127 Board Of Directors' Fees	-	-	-	0.0%	-	-	0.0%
509150 Contributions	-	-	-	0.0%	-	-	0.0%
509996 Debt Issuance Costs	-	-	-	0.0%	-	-	0.0%
509999 Other Misc Expense	-	-	-	0.0%	-	-	0.0%
Totals	\$ 8,657	\$ 9,676	\$ 1,019	11.8%	\$ 9,904	\$ 228	2.4%
INTEREST EXPENSE & DEBT SERVICE							
511102 Interest Expense Bridge Loan	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
511103 Interest Expense POB	-	-	-	0.0%	-	-	0.0%
524000 Principal - POB	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1900 Purchasing

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
LEASES & RENTALS							
512011 Facility Lease and Rent	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
512061 Equipment Rental	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
PERSONNEL TOTAL	\$ 530,955	\$ 601,829	\$ 70,874	13.3%	\$ 658,755	\$ 56,926	9.5%
NON-PERSONNEL TOTAL	\$ 10,657	\$ 11,176	\$ 519	4.9%	\$ 11,404	\$ 228	2.0%
TOTAL OPERATING EXPENSES	\$ 541,612	\$ 613,005	\$ 71,393	13.2%	\$ 670,159	\$ 57,154	9.3%

**SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
2000 Inventory Management**

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
LABOR							
501011 Bus Operator Pay	\$ -	\$ -	\$ -	0.0%	\$ -	-	0.0%
501013 Bus Operator OT	-	-	-	0.0%	-	-	0.0%
501021 Other Salaries	312,302	330,779	18,477	5.9%	361,180	30,401	9.2%
501023 Other OT	1,856	18,000	16,144	869.8%	-	(18,000)	(100.0%)
Totals	\$ 314,158	\$ 348,779	\$ 34,621	11.0%	\$ 361,180	\$ 12,401	3.6%
FRINGE BENEFITS							
502011 Medicare and Social Security	\$ 5,633	\$ 6,268	\$ 635	11.3%	\$ 6,560	\$ 292	4.7%
502021 Retirement Normal Contribution	41,873	44,080	2,207	5.3%	47,498	3,418	7.8%
502022 Retirement UAL Contribution	9,062	-	(9,062)	(100.0%)	-	-	0.0%
502031 Medical Insurance	81,639	88,119	6,480	7.9%	98,287	10,168	11.5%
502041 Dental Insurance	3,996	3,876	(120)	(3.0%)	3,948	72	1.9%
502045 Vision Insurance	1,350	1,390	40	3.0%	1,435	45	3.2%
502051 Life Insurance	689	793	104	15.1%	817	24	3.0%
502060 State Disability Insurance (SDI)	4,391	5,186	795	18.1%	5,879	693	13.4%
502061 Long Term Disability Insurance	2,861	2,892	31	1.1%	2,892	-	0.0%
502071 State Unemployment Insurance (SUI)	560	560	-	0.0%	580	20	3.6%
502081 Workers Compensation Insurance	15,910	25,500	9,590	60.3%	28,050	2,550	9.2%
502101 Holiday Pay	11,756	12,584	828	7.0%	13,738	1,154	9.2%
502103 Floating Holiday	5,029	5,867	838	16.7%	6,406	539	9.2%
502109 Sick Leave Pay	17,633	18,875	1,242	7.0%	20,610	1,735	9.2%
502111 Annual Leave	37,169	43,231	6,062	16.3%	47,203	3,972	9.2%
502121 Other Paid Absences	2,755	2,949	194	7.0%	3,219	270	9.2%
502251 Physical Exam Renewals	-	-	-	0.0%	-	-	0.0%
502253 Driver's License Renewal	-	-	-	0.0%	-	-	0.0%
502999 Other Fringe Benefits	2,100	2,100	-	0.0%	2,105	5	0.2%
Totals	\$ 244,406	\$ 264,270	\$ 19,864	8.1%	\$ 289,227	\$ 24,957	9.4%

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**SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
2000 Inventory Management**

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
SERVICES			\$ VAR	% VAR		\$ VAR	% VAR
503011 Accounting and Audit Fees	\$	\$	\$	0.0%	-	\$	0.0%
503012 Administrative and Bank Fees	-	-	-	0.0%	-	-	0.0%
503031 Professional and Technical Fees	-	-	-	0.0%	-	-	0.0%
503032 Legislative Services	-	-	-	0.0%	-	-	0.0%
503033 Legal Services	-	-	-	0.0%	-	-	0.0%
503034 Pre Employment Exams	-	-	-	0.0%	-	-	0.0%
503041 Temporary Help	-	-	-	0.0%	-	-	0.0%
503161 Custodial Services	-	-	-	0.0%	-	-	0.0%
503162 Uniforms and Laundry	-	-	-	0.0%	-	-	0.0%
503171 Security Services	2,310	3,550	1,240	53.7%	3,550	-	0.0%
503172 Software as a Service	-	-	-	0.0%	-	-	0.0%
503221 Classified and Legal Advertising	-	-	-	0.0%	-	-	0.0%
503225 Graphic Services	-	-	-	0.0%	-	-	0.0%
503351 Outside Repair Buildings and Improvements	-	-	-	0.0%	-	-	0.0%
503352 Outside Repair Equipment	-	-	-	0.0%	-	-	0.0%
503353 Outside Repair Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
503354 Outside Repair Other Vehicles	-	-	-	0.0%	-	-	0.0%
503363 Haz Waste Disposal	-	-	-	0.0%	-	-	0.0%
Totals	\$	\$	\$	53.7%	\$	\$	0.0%

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
2000 Inventory Management

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
MATERIALS & SUPPLIES							
504011 Fuels and Lubricants Non Revenue Vehicles				0.0%	-	\$ -	0.0%
504012 Fuels and Lubricants Revenue Vehicles				0.0%	-	-	0.0%
504014 Hydrogen Fuels Revenue Vehicles				0.0%	-	-	0.0%
504021 Tires and Tubes Non Revenue Vehicles				0.0%	-	-	0.0%
504022 Tires and Tubes Revenue Vehicles				0.0%	-	-	0.0%
504161 Other Mobile Supplies Non Revenue Vehicles				0.0%	-	-	0.0%
504162 Other Mobile Supplies Revenue Vehicles				0.0%	-	-	0.0%
504191 Revenue Vehicle Parts				0.0%	-	-	0.0%
504205 Freight Out				0.0%	-	-	0.0%
504211 Postage And Mailing				0.0%	-	-	0.0%
504214 Promotional Items				0.0%	-	-	0.0%
504215 Printing				0.0%	-	-	0.0%
504217 Photo Supply and Processing				0.0%	-	-	0.0%
504311 Office Supplies	332	1,500	1,168	351.8%	1,550	50	3.3%
504313 Computer Supplies	-	-	-	0.0%	-	-	0.0%
504315 Safety Supplies	-	-	-	0.0%	-	-	0.0%
504316 Covid 19 Supplies	-	-	-	0.0%	-	-	0.0%
504317 Cleaning Supplies	-	-	-	0.0%	-	-	0.0%
504409 Repair and Maint Supplies	-	-	-	0.0%	-	-	0.0%
504417 Tenant Repairs	-	-	-	0.0%	-	-	0.0%
504421 Parts & Supplies Non Inventory	-	-	-	0.0%	-	-	0.0%
504511 Small Tools Under \$1000	-	-	-	0.0%	-	-	0.0%
504515 Employee Tool Replacement	-	-	-	0.0%	-	-	0.0%
Totals	\$ 332	\$ 1,500	\$ 1,168	351.8%	\$ 1,550	\$ 50	3.3%
UTILITIES							
505010 Propulsion Power				0.0%	-	\$ -	0.0%
505011 Gas and Electric				0.0%	-	-	0.0%
505021 Water Sewer and Garbage				0.0%	-	-	0.0%
505031 Telecommunications				0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
2000 Inventory Management

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
CASUALTY & LIABILITY							
506011 Insurance Premiums for Property	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
506015 Insurance Premiums for Physical Damage and Liability	-	-	-	0.0%	-	-	0.0%
506021 Insurance Premiums Other	-	-	-	0.0%	-	-	0.0%
506123 Settlement Costs	-	-	-	0.0%	-	-	0.0%
506127 Repairs To District Property	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
TAXES							
507051 Fuel Taxes	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
507201 Licenses and Permits	-	-	-	0.0%	-	-	0.0%
507999 Other Taxes	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
MISC EXPENSE							
509011 Dues and Subscriptions	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
509081 Advertising District Promotions	-	-	-	0.0%	-	-	0.0%
509101 Employee Incentive Programs	-	500	500	100.0%	500	-	0.0%
509121 Employee Training	2,100	5,000	2,900	138.1%	5,000	-	0.0%
509122 Board of Directors Travel	-	-	-	0.0%	-	-	0.0%
509123 Employee Travel	1,621	500	(1,121)	(69.2%)	1,500	1,000	200.0%
509125 Local Meeting Expense	210	-	(210)	(100.0%)	-	-	0.0%
509127 Board Of Directors' Fees	-	-	-	0.0%	-	-	0.0%
509150 Contributions	-	-	-	0.0%	-	-	0.0%
509996 Debt Issuance Costs	-	-	-	0.0%	-	-	0.0%
509999 Other Misc Expense	-	-	-	0.0%	-	-	0.0%
Totals	\$ 3,931	\$ 6,000	\$ 2,069	52.6%	\$ 7,000	\$ 1,000	16.7%
INTEREST EXPENSE & DEBT SERVICE							
511102 Interest Expense Bridge Loan	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
511103 Interest Expense POB	-	-	-	0.0%	-	-	0.0%
524000 Principal - POB	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
2000 Inventory Management

ACCOUNT	Sep-24		May-25		Increase/(Decrease)		PLAN	Increase/(Decrease)	
	BUDGET	FY25	BUDGET	FY26	\$ VAR	% VAR		\$ VAR	% VAR
LEASES & RENTALS									
512011 Facility Lease and Rent	\$	-	\$	-	-	0.0%	\$	-	0.0%
512061 Equipment Rental		-		-	-	0.0%	-	-	0.0%
Totals	\$	-	\$	-	-	0.0%	\$	-	0.0%
PERSONNEL TOTAL	\$	558,564	\$	613,049	\$ 54,485	9.8%	\$ 650,407	\$ 37,358	6.1%
NON-PERSONNEL TOTAL	\$	6,573	\$	11,050	\$ 4,477	68.1%	\$ 12,100	\$ 1,050	9.5%
TOTAL OPERATING EXPENSES	\$	565,137	\$	624,099	\$ 58,962	10.4%	\$ 662,507	\$ 38,408	6.2%

**SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
2200 Facilities Maintenance**

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
LABOR							
501011 Bus Operator Pay	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
501013 Bus Operator OT	-	-	-	0.0%	-	-	0.0%
501021 Other Salaries	1,068,129	963,248	(104,881)	(9.8%)	1,033,257	70,009	7.3%
501023 Other OT	19,992	20,995	1,003	5.0%	20,995	-	0.0%
Totals	\$ 1,088,121	\$ 984,243	\$ (103,878)	(9.5%)	\$ 1,054,252	\$ 70,009	7.1%
FRINGE BENEFITS							
502011 Medicare and Social Security	\$ 19,460	\$ 17,515	\$ (1,945)	(10.0%)	\$ 18,816	\$ 1,301	7.4%
502021 Retirement Normal Contribution	143,179	126,175	(17,004)	(11.9%)	134,058	7,883	6.2%
502022 Retirement UAL Contribution	30,991	-	(30,991)	(100.0%)	-	-	0.0%
502031 Medical Insurance	498,609	540,039	41,430	8.3%	602,421	62,382	11.6%
502041 Dental Insurance	26,436	24,994	(1,442)	(5.5%)	25,404	410	1.6%
502045 Vision Insurance	4,860	4,726	(134)	(2.8%)	4,879	153	3.2%
502051 Life Insurance	2,154	1,933	(221)	(10.3%)	1,999	66	3.4%
502060 State Disability Insurance (SDI)	15,161	14,483	(678)	(4.5%)	16,870	2,387	16.5%
502061 Long Term Disability Insurance	8,729	7,741	(988)	(11.3%)	7,938	197	2.5%
502071 State Unemployment Insurance (SUI)	2,016	1,904	(112)	(5.6%)	1,972	68	3.6%
502081 Workers Compensation Insurance	57,277	74,250	16,973	29.6%	81,675	7,425	9.1%
502101 Holiday Pay	40,499	36,490	(4,009)	(9.9%)	39,287	2,797	7.7%
502103 Floating Holiday	6,557	-	(6,557)	(100.0%)	-	-	0.0%
502109 Sick Leave Pay	60,741	54,732	(6,009)	(9.9%)	58,926	4,194	7.7%
502111 Annual Leave	136,646	123,833	(12,813)	(9.4%)	136,071	12,238	9.9%
502121 Other Paid Absences	9,491	8,550	(941)	(9.9%)	9,208	658	7.7%
502251 Physical Exam Renewals	-	-	-	0.0%	-	-	0.0%
502253 Driver's License Renewal	-	-	-	0.0%	-	-	0.0%
502999 Other Fringe Benefits	6,490	4,510	(1,980)	(30.5%)	4,527	17	0.4%
Totals	\$ 1,069,296	\$ 1,041,875	\$ (27,421)	(2.6%)	\$ 1,144,051	\$ 102,176	9.8%

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
2200 Facilities Maintenance

ACCOUNT	Sep-24		May-25		Increase/(Decrease)		PLAN	Increase/(Decrease)	
	BUDGET	FY25	BUDGET	FY26	\$ VAR	% VAR		\$ VAR	% VAR
SERVICES									
503011 Accounting and Audit Fees	\$	-	\$	-	\$	0.0%	-	\$	0.0%
503012 Administrative and Bank Fees		-		-	-	0.0%	-	-	0.0%
503031 Professional and Technical Fees		646,400		34,040	(612,360)	(94.7%)	34,040	-	0.0%
503032 Legislative Services		-		-	-	0.0%	-	-	0.0%
503033 Legal Services		-		-	-	0.0%	-	-	0.0%
503034 Pre Employment Exams		-		-	-	0.0%	-	-	0.0%
503041 Temporary Help		-		-	-	0.0%	-	-	0.0%
503161 Custodial Services		7,000		5,000	(2,000)	(28.6%)	5,000	-	0.0%
503162 Uniforms and Laundry		9,050		10,525	1,475	16.3%	10,600	75	0.7%
503171 Security Services		30,000		18,000	(12,000)	(40.0%)	19,000	1,000	5.6%
503172 Software as a Service		-		-	-	0.0%	-	-	0.0%
503221 Classified and Legal Advertising		-		-	-	0.0%	-	-	0.0%
503225 Graphic Services		-		-	-	0.0%	-	-	0.0%
503351 Outside Repair Buildings and Improvements		100,000		105,000	5,000	5.0%	107,700	2,700	2.6%
503352 Outside Repair Equipment		511,700		565,210	53,510	10.5%	555,900	(9,310)	(1.6%)
503353 Outside Repair Revenue Vehicles		-		-	-	0.0%	-	-	0.0%
503354 Outside Repair Other Vehicles		-		-	-	0.0%	-	-	0.0%
503363 Haz Waste Disposal		89,000		89,000	-	0.0%	89,000	-	0.0%
Totals	\$	1,393,150	\$	826,775	\$(566,375)	(40.7%)	\$ 821,240	\$(5,535)	(0.7%)

**SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
2200 Facilities Maintenance**

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
MATERIALS & SUPPLIES							
504011 Fuels and Lubricants Non Revenue Vehicles	\$ 3,500	\$ 3,500	-	0.0%	\$ 3,500	-	0.0%
504012 Fuels and Lubricants Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504014 Hydrogen Fuels Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504021 Tires and Tubes Non Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504022 Tires and Tubes Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504161 Other Mobile Supplies Non Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504162 Other Mobile Supplies Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504191 Revenue Vehicle Parts	-	-	-	0.0%	-	-	0.0%
504205 Freight Out	-	-	-	0.0%	-	-	0.0%
504211 Postage And Mailing	-	-	-	0.0%	-	-	0.0%
504214 Promotional Items	-	-	-	0.0%	-	-	0.0%
504215 Printing	-	8,000	8,000	100.0%	-	-	0.0%
504217 Photo Supply and Processing	-	-	-	0.0%	8,500	500	6.3%
504311 Office Supplies	2,300	2,300	-	0.0%	-	-	0.0%
504313 Computer Supplies	-	-	-	0.0%	2,300	-	0.0%
504315 Safety Supplies	11,100	14,056	2,956	26.6%	-	-	0.0%
504316 Covid 19 Supplies	-	-	-	0.0%	14,650	594	4.2%
504317 Cleaning Supplies	60,000	14,750	(45,250)	(75.4%)	-	-	0.0%
504409 Repair and Maint Supplies	122,400	100,000	(22,400)	(18.3%)	14,237	(513)	(3.5%)
504417 Tenant Repairs	1,000	-	(1,000)	(100.0%)	100,000	-	0.0%
504421 Parts & Supplies Non Inventory	-	-	-	0.0%	-	-	0.0%
504511 Small Tools Under \$1000	7,200	7,750	550	7.6%	-	-	0.0%
504515 Employee Tool Replacement	-	-	-	0.0%	8,000	250	3.2%
Totals	\$ 207,500	\$ 150,356	\$ (57,144)	(27.5%)	\$ 151,187	\$ 831	0.6%
UTILITIES							
505010 Propulsion Power	-	-	-	0.0%	-	-	0.0%
505011 Gas and Electric	425,000	396,700	(28,300)	(6.7%)	407,200	10,500	2.6%
505021 Water Sewer and Garbage	196,300	185,000	(11,300)	(5.8%)	190,250	5,250	2.8%
505031 Telecommunications	120,500	127,500	7,000	5.8%	131,150	3,650	2.9%
Totals	\$ 741,800	\$ 709,200	\$ (32,600)	(4.4%)	\$ 728,600	\$ 19,400	2.7%

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
2200 Facilities Maintenance

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
CASUALTY & LIABILITY							
506011 Insurance Premiums for Property	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
506015 Insurance Premiums for Physical Damage and Liability	-	-	-	0.0%	-	-	0.0%
506021 Insurance Premiums Other	-	-	-	0.0%	-	-	0.0%
506123 Settlement Costs	-	-	-	0.0%	-	-	0.0%
506127 Repairs To District Property	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
TAXES							
507051 Fuel Taxes	-	-	-	0.0%	-	-	0.0%
507201 Licenses and Permits	21,600	15,000	(6,600)	(30.6%)	15,450	450	3.0%
507999 Other Taxes	15,700	16,450	750	4.8%	16,650	200	1.2%
Totals	\$ 37,300	\$ 31,450	\$ (5,850)	(15.7%)	\$ 32,100	\$ 650	2.1%
MISC EXPENSE							
509011 Dues and Subscriptions	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
509081 Advertising District Promotions	-	-	-	0.0%	-	-	0.0%
509101 Employee Incentive Programs	1,500	2,000	500	33.3%	2,000	-	0.0%
509121 Employee Training	15,000	15,000	-	0.0%	15,000	-	0.0%
509122 Board of Directors Travel	-	-	-	0.0%	-	-	0.0%
509123 Employee Travel	5,000	5,300	300	6.0%	5,300	-	0.0%
509125 Local Meeting Expense	-	-	-	0.0%	-	-	0.0%
509127 Board Of Directors' Fees	-	-	-	0.0%	-	-	0.0%
509150 Contributions	-	-	-	0.0%	-	-	0.0%
509996 Debt Issuance Costs	-	-	-	0.0%	-	-	0.0%
509999 Other Misc Expense	-	-	-	0.0%	-	-	0.0%
Totals	\$ 21,500	\$ 22,300	\$ 800	3.7%	\$ 22,300	\$ -	0.0%
INTEREST EXPENSE & DEBT SERVICE							
511102 Interest Expense Bridge Loan	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
511103 Interest Expense POB	-	-	-	0.0%	-	-	0.0%
524000 Principal - POB	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
2200 Facilities Maintenance

ACCOUNT	Sep-24		May-25		Increase/(Decrease)		PLAN		Increase/(Decrease)	
	BUDGET	FY25	BUDGET	FY26	\$ VAR	% VAR	FY27	\$ VAR	\$ VAR	% VAR
LEASES & RENTALS										
512011 Facility Lease and Rent	\$	-	\$	-	\$	0.0%	\$	-	\$	0.0%
512061 Equipment Rental		2,000		32,000	30,000	1500.0%	16,000	(16,000)	(16,000)	(50.0%)
Totals	\$	2,000	\$	32,000	30,000	1500.0%	16,000	(16,000)	(16,000)	(50.0%)
PERSONNEL TOTAL	\$	2,157,417	\$	2,026,118	(131,299)	(6.1%)	2,198,303	172,185	172,185	8.5%
NON-PERSONNEL TOTAL	\$	2,403,250	\$	1,772,081	(631,169)	(26.3%)	1,771,427	(654)	(654)	(0.0%)
TOTAL OPERATING EXPENSES	\$	4,560,667	\$	3,798,199	(762,468)	(16.7%)	3,969,730	171,531	171,531	4.5%

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
3100 Paratransit

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
LABOR							
501011 Bus Operator Pay	\$ 1,731,005	\$ 1,759,745	\$ 28,740	1.7%	\$ 1,873,934	\$ 114,189	6.5%
501013 Bus Operator OT	288,192	302,623	14,431	5.0%	302,623	-	0.0%
501021 Other Salaries	632,319	762,240	129,921	20.5%	793,116	30,876	4.1%
501023 Other OT	52,980	55,632	2,652	5.0%	56,748	1,116	2.0%
Totals	\$ 2,704,496	\$ 2,880,240	\$ 175,744	6.5%	\$ 3,026,421	\$ 146,181	5.1%
FRINGE BENEFITS							
502011 Medicare and Social Security	\$ 46,533	\$ 48,992	\$ 2,459	5.3%	\$ 51,682	\$ 2,690	5.5%
502021 Retirement Normal Contribution	310,587	319,237	8,650	2.8%	336,461	17,224	5.4%
502022 Retirement UAL Contribution	67,218	-	(67,218)	(100.0%)	-	-	0.0%
502031 Medical Insurance	1,146,072	1,215,778	69,706	6.1%	1,356,181	140,403	11.5%
502041 Dental Insurance	51,308	48,775	(2,533)	(4.9%)	49,590	815	1.7%
502045 Vision Insurance	13,230	13,900	670	5.1%	14,350	450	3.2%
502051 Life Insurance	5,954	6,266	312	5.2%	6,474	208	3.3%
502060 State Disability Insurance (SDI)	36,253	40,299	4,046	11.2%	46,328	6,029	15.0%
502061 Long Term Disability Insurance	18,949	19,693	744	3.9%	20,500	807	4.1%
502071 State Unemployment Insurance (SUI)	5,488	5,600	112	2.0%	5,800	200	3.6%
502081 Workers Compensation Insurance	155,921	465,750	309,829	198.7%	512,325	46,575	9.1%
502101 Holiday Pay	87,307	91,420	4,113	4.7%	97,673	6,253	6.8%
502103 Floating Holiday	4,712	5,888	1,176	25.0%	6,430	542	9.2%
502109 Sick Leave Pay	136,189	142,479	6,290	4.6%	152,232	9,753	6.8%
502111 Annual Leave	229,482	237,173	7,691	3.4%	258,101	20,928	8.8%
502121 Other Paid Absences	20,462	21,423	961	4.7%	22,900	1,477	6.9%
502251 Physical Exam Renewals	2,550	4,600	2,050	80.4%	1,600	(3,000)	(65.2%)
502253 Driver's License Renewal	530	116	(414)	(78.1%)	300	184	158.6%
502999 Other Fringe Benefits	7,450	11,450	4,000	53.7%	11,500	50	0.4%
Totals	\$ 2,346,195	\$ 2,698,839	\$ 352,644	15.0%	\$ 2,950,427	\$ 251,588	9.3%

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
3100 Paratransit

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
SERVICES							
503011 Accounting and Audit Fees	\$	-	\$	0.0%	-	-	0.0%
503012 Administrative and Bank Fees	-	-	-	0.0%	-	-	0.0%
503031 Professional and Technical Fees	98,640	47,395	(51,245)	(52.0%)	54,288	6,893	14.5%
503032 Legislative Services	-	-	-	0.0%	-	-	0.0%
503033 Legal Services	-	-	-	0.0%	-	-	0.0%
503034 Pre Employment Exams	-	-	-	0.0%	-	-	0.0%
503041 Temporary Help	-	-	-	0.0%	-	-	0.0%
503161 Custodial Services	-	-	-	0.0%	-	-	0.0%
503162 Uniforms and Laundry	13,712	14,300	588	4.3%	14,346	46	0.3%
503171 Security Services	-	-	-	0.0%	-	-	0.0%
503172 Software as a Service	-	-	-	0.0%	-	-	0.0%
503221 Classified and Legal Advertising	-	-	-	0.0%	-	-	0.0%
503225 Graphic Services	-	-	-	0.0%	-	-	0.0%
503351 Outside Repair Buildings and Improvements	-	-	-	0.0%	-	-	0.0%
503352 Outside Repair Equipment	2,500	2,500	-	0.0%	2,550	50	2.0%
503353 Outside Repair Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
503354 Outside Repair Other Vehicles	-	-	-	0.0%	-	-	0.0%
503363 Haz Waste Disposal	-	-	-	0.0%	-	-	0.0%
Totals	\$ 114,852	\$ 64,195	\$ (50,657)	(44.1%)	\$ 71,184	\$ 6,989	10.9%

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
3100 Paratransit

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
MATERIALS & SUPPLIES							
504011 Fuels and Lubricants Non Revenue Vehicles	\$	-	\$	0.0%	-	\$	0.0%
504012 Fuels and Lubricants Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504014 Hydrogen Fuels Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504021 Tires and Tubes Non Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504022 Tires and Tubes Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504161 Other Mobile Supplies Non Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504162 Other Mobile Supplies Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504191 Revenue Vehicle Parts	-	-	-	0.0%	-	-	0.0%
504205 Freight Out	-	-	-	0.0%	-	-	0.0%
504211 Postage And Mailing	1,500	350	(1,150)	(76.7%)	400	50	14.3%
504214 Promotional Items	-	-	-	0.0%	-	-	0.0%
504215 Printing	4,099	5,500	1,401	34.2%	4,500	(1,000)	(18.2%)
504217 Photo Supply and Processing	-	-	-	0.0%	-	-	0.0%
504311 Office Supplies	3,500	3,500	-	0.0%	4,000	500	14.3%
504313 Computer Supplies	-	-	-	0.0%	-	-	0.0%
504315 Safety Supplies	1,500	3,500	2,000	133.3%	2,500	(1,000)	(28.6%)
504316 Covid 19 Supplies	-	-	-	0.0%	-	-	0.0%
504317 Cleaning Supplies	1,500	-	(1,500)	(100.0%)	-	-	0.0%
504409 Repair and Maint Supplies	-	-	-	0.0%	-	-	0.0%
504417 Tenant Repairs	-	-	-	0.0%	-	-	0.0%
504421 Parts & Supplies Non Inventory	-	-	-	0.0%	-	-	0.0%
504511 Small Tools Under \$1000	-	-	-	0.0%	-	-	0.0%
504515 Employee Tool Replacement	-	-	-	0.0%	-	-	0.0%
Totals	\$ 12,099	\$ 12,850	\$ 751	6.2%	\$ 11,400	\$ (1,450)	(11.3%)
UTILITIES							
505010 Propulsion Power	-	-	-	0.0%	-	-	0.0%
505011 Gas and Electric	21,000	25,000	4,000	19.0%	26,000	1,000	4.0%
505021 Water Sewer and Garbage	-	-	-	0.0%	-	-	0.0%
505031 Telecommunications	15,000	28,600	13,600	90.7%	30,530	1,930	6.7%
Totals	\$ 36,000	\$ 53,600	\$ 17,600	48.9%	\$ 56,530	\$ 2,930	5.5%

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**SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
3100 Paratransit**

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
CASUALTY & LIABILITY							
506011 Insurance Premiums for Property	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
506015 Insurance Premiums for Physical Damage and Liability	94,873	201,062	106,189	111.9%	211,115	10,053	5.0%
506021 Insurance Premiums Other	-	-	-	0.0%	-	-	0.0%
506123 Settlement Costs	-	-	-	0.0%	-	-	0.0%
506127 Repairs To District Property	-	-	-	0.0%	-	-	0.0%
Totals	\$ 94,873	\$ 201,062	\$ 106,189	111.9%	\$ 211,115	\$ 10,053	5.0%
TAXES							
507051 Fuel Taxes	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
507201 Licenses and Permits	-	-	-	0.0%	-	-	0.0%
507999 Other Taxes	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
MISC EXPENSE							
509011 Dues and Subscriptions	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
509081 Advertising District Promotions	-	-	-	0.0%	-	-	0.0%
509101 Employee Incentive Programs	2,500	2,750	250	10.0%	2,800	50	1.8%
509121 Employee Training	6,000	6,000	-	0.0%	6,000	-	0.0%
509122 Board of Directors Travel	-	-	-	0.0%	-	-	0.0%
509123 Employee Travel	8,500	7,000	(1,500)	(17.6%)	7,000	-	0.0%
509125 Local Meeting Expense	-	-	-	0.0%	-	-	0.0%
509127 Board Of Directors' Fees	-	-	-	0.0%	-	-	0.0%
509150 Contributions	-	-	-	0.0%	-	-	0.0%
509996 Debt Issuance Costs	-	-	-	0.0%	-	-	0.0%
509999 Other Misc Expense	-	-	-	0.0%	-	-	0.0%
Totals	\$ 17,000	\$ 15,750	\$ (1,250)	(7.4%)	\$ 15,800	\$ 50	0.3%
INTEREST EXPENSE & DEBT SERVICE							
511102 Interest Expense Bridge Loan	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
511103 Interest Expense POB	-	-	-	0.0%	-	-	0.0%
524000 Principal - POB	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
3100 Paratransit

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
LEASES & RENTALS							
512011 Facility Lease and Rent	\$ 156,749	\$ 186,733	\$ 29,984	19.1%	\$ 186,733	\$ -	0.0%
512061 Equipment Rental	2,300	2,300	-	0.0%	2,346	46	2.0%
Totals	\$ 159,049	\$ 189,033	\$ 29,984	18.9%	\$ 189,079	\$ 46	0.0%
PERSONNEL TOTAL	\$ 5,050,691	\$ 5,579,079	\$ 528,388	10.5%	\$ 5,976,848	\$ 397,769	7.1%
NON-PERSONNEL TOTAL	\$ 433,873	\$ 536,490	\$ 102,617	23.7%	\$ 555,108	\$ 18,618	3.5%
TOTAL OPERATING EXPENSES	\$ 5,484,564	\$ 6,115,569	\$ 631,005	11.5%	\$ 6,531,956	\$ 416,387	6.8%

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
3200 Operations Non Drivers

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
LABOR							
501011 Bus Operator Pay	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
501013 Bus Operator OT	-	-	-	0.0%	-	-	0.0%
501021 Other Salaries	2,125,338	2,704,026	578,688	27.2%	2,875,769	171,743	6.4%
501023 Other OT	-	-	-	0.0%	-	-	0.0%
Totals	\$ 2,125,338	\$ 2,704,026	\$ 578,688	27.2%	\$ 2,875,769	\$ 171,743	6.4%
FRINGE BENEFITS							
502011 Medicare and Social Security	\$ 38,176	\$ 48,906	\$ 10,730	28.1%	\$ 52,169	\$ 3,263	6.7%
502021 Retirement Normal Contribution	285,150	352,114	66,964	23.5%	370,722	18,608	5.3%
502022 Retirement UAL Contribution	61,715	-	(61,715)	(100.0%)	-	-	0.0%
502031 Medical Insurance	810,902	949,959	139,057	17.1%	1,059,694	109,735	11.6%
502041 Dental Insurance	39,963	45,902	5,939	14.9%	46,650	748	1.6%
502045 Vision Insurance	7,290	8,896	1,606	22.0%	9,184	288	3.2%
502051 Life Insurance	3,263	4,992	1,729	53.0%	5,144	152	3.0%
502060 State Disability Insurance (SDI)	29,758	40,458	10,700	36.0%	46,773	6,315	15.6%
502061 Long Term Disability Insurance	13,839	16,870	3,031	21.9%	16,870	-	0.0%
502071 State Unemployment Insurance (SUI)	3,024	3,584	560	18.5%	3,712	128	3.6%
502081 Workers Compensation Insurance	85,915	566,000	480,085	558.8%	622,600	56,600	6.8%
502101 Holiday Pay	80,233	102,569	22,336	27.8%	109,515	6,946	6.8%
502103 Floating Holiday	12,471	23,740	11,269	90.4%	24,955	1,215	5.1%
502109 Sick Leave Pay	120,351	153,842	33,491	27.8%	164,264	10,422	6.8%
502111 Annual Leave	275,749	364,360	88,611	32.1%	397,846	33,486	9.2%
502121 Other Paid Absences	18,806	24,039	5,233	27.8%	25,666	1,627	6.8%
502251 Physical Exam Renewals	1,750	1,925	175	10.0%	1,964	39	2.0%
502253 Driver's License Renewal	370	600	230	62.2%	612	12	2.0%
502999 Other Fringe Benefits	4,710	14,810	10,100	214.4%	14,842	32	0.2%
Totals	\$ 1,893,435	\$ 2,723,566	\$ 830,131	43.8%	\$ 2,973,182	\$ 249,616	9.2%

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
3200 Operations Non Drivers

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
SERVICES			\$ VAR	% VAR		\$ VAR	% VAR
503011 Accounting and Audit Fees	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
503012 Administrative and Bank Fees	-	-	-	0.0%	-	-	0.0%
503031 Professional and Technical Fees	110,000	20,000	(90,000)	(81.8%)	20,400	400	2.0%
503032 Legislative Services	-	-	-	0.0%	-	-	0.0%
503033 Legal Services	-	-	-	0.0%	-	-	0.0%
503034 Pre Employment Exams	-	-	-	0.0%	-	-	0.0%
503041 Temporary Help	-	-	-	0.0%	-	-	0.0%
503161 Custodial Services	-	-	-	0.0%	-	-	0.0%
503162 Uniforms and Laundry	1,608	1,688	80	5.0%	1,722	34	2.0%
503171 Security Services	-	-	-	0.0%	-	-	0.0%
503172 Software as a Service	-	-	-	0.0%	-	-	0.0%
503221 Classified and Legal Advertising	-	-	-	0.0%	-	-	0.0%
503225 Graphic Services	-	-	-	0.0%	-	-	0.0%
503351 Outside Repair Buildings and Improvements	-	-	-	0.0%	-	-	0.0%
503352 Outside Repair Equipment	3,000	3,150	150	5.0%	3,213	63	2.0%
503353 Outside Repair Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
503354 Outside Repair Other Vehicles	-	-	-	0.0%	-	-	0.0%
503363 Haz Waste Disposal	-	-	-	0.0%	-	-	0.0%
Totals	\$ 114,608	\$ 24,838	\$ (89,770)	(78.3%)	\$ 25,335	\$ 497	2.0%

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**SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
3200 Operations Non Drivers**

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
MATERIALS & SUPPLIES							
504011 Fuels and Lubricants Non Revenue Vehicles	\$	\$	-	0.0%	-	\$	0.0%
504012 Fuels and Lubricants Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504014 Hydrogen Fuels Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504021 Tires and Tubes Non Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504022 Tires and Tubes Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504161 Other Mobile Supplies Non Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504162 Other Mobile Supplies Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504191 Revenue Vehicle Parts	-	-	-	0.0%	-	-	0.0%
504205 Freight Out	-	-	-	0.0%	-	-	0.0%
504211 Postage And Mailing	-	-	-	0.0%	-	-	0.0%
504214 Promotional Items	-	-	-	0.0%	-	-	0.0%
504215 Printing	8,019	12,000	3,981	49.6%	12,240	240	2.0%
504217 Photo Supply and Processing	-	-	-	0.0%	-	-	0.0%
504311 Office Supplies	12,000	12,000	-	0.0%	12,240	240	2.0%
504313 Computer Supplies	-	-	-	0.0%	-	-	0.0%
504315 Safety Supplies	-	-	-	0.0%	-	-	0.0%
504316 Covid 19 Supplies	-	-	-	0.0%	-	-	0.0%
504317 Cleaning Supplies	-	-	-	0.0%	-	-	0.0%
504409 Repair and Maint Supplies	-	-	-	0.0%	-	-	0.0%
504417 Tenant Repairs	-	-	-	0.0%	-	-	0.0%
504421 Parts & Supplies Non Inventory	-	-	-	0.0%	-	-	0.0%
504511 Small Tools Under \$1000	-	-	-	0.0%	-	-	0.0%
504515 Employee Tool Replacement	-	-	-	0.0%	-	-	0.0%
Totals	\$ 20,019	\$ 24,000	\$ 3,981	19.9%	\$ 24,480	\$ 480	2.0%
UTILITIES							
505010 Propulsion Power	\$	\$	-	0.0%	-	\$	0.0%
505011 Gas and Electric	-	-	-	0.0%	-	-	0.0%
505021 Water Sewer and Garbage	-	-	-	0.0%	-	-	0.0%
505031 Telecommunications	16,480	11,189	(5,291)	(32.1%)	11,413	224	2.0%
Totals	\$ 16,480	\$ 11,189	\$ (5,291)	(32.1%)	\$ 11,413	\$ 224	2.0%

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
3200 Operations Non Drivers

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
CASUALTY & LIABILITY							
506011 Insurance Premiums for Property	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
506015 Insurance Premiums for Physical Damage and Liability	-	-	-	0.0%	-	-	0.0%
506021 Insurance Premiums Other	-	-	-	0.0%	-	-	0.0%
506123 Settlement Costs	-	-	-	0.0%	-	-	0.0%
506127 Repairs To District Property	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
TAXES							
507051 Fuel Taxes	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
507201 Licenses and Permits	-	-	-	0.0%	-	-	0.0%
507999 Other Taxes	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
MISC EXPENSE							
509011 Dues and Subscriptions	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
509081 Advertising District Promotions	-	-	-	0.0%	-	-	0.0%
509101 Employee Incentive Programs	5,000	5,000	-	0.0%	5,100	100	2.0%
509121 Employee Training	6,000	10,000	4,000	66.7%	10,200	200	2.0%
509122 Board of Directors Travel	-	-	-	0.0%	-	-	0.0%
509123 Employee Travel	6,000	10,000	4,000	66.7%	10,200	200	2.0%
509125 Local Meeting Expense	900	-	(900)	(100.0%)	-	-	0.0%
509127 Board Of Directors' Fees	-	-	-	0.0%	-	-	0.0%
509150 Contributions	-	-	-	0.0%	-	-	0.0%
509996 Debt Issuance Costs	-	-	-	0.0%	-	-	0.0%
509999 Other Misc Expense	-	-	-	0.0%	-	-	0.0%
Totals	\$ 17,900	\$ 25,000	\$ 7,100	39.7%	\$ 25,500	\$ 500	2.0%
INTEREST EXPENSE & DEBT SERVICE							
511102 Interest Expense Bridge Loan	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
511103 Interest Expense POB	-	-	-	0.0%	-	-	0.0%
524000 Principal - POB	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%

Attachment C

6C.74

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
3200 Operations Non Drivers

ACCOUNT	Sep-24		May-25		Increase/(Decrease)		PLAN		Increase/(Decrease)	
	BUDGET	FY25	BUDGET	FY26	\$ VAR	% VAR	FY27	\$ VAR	% VAR	% VAR
LEASES & RENTALS										
512011 Facility Lease and Rent	\$	234,032	\$	253,099	\$	19,067	\$	259,803	\$	6,704
512061 Equipment Rental	-	-	-	-	-	0.0%	-	-	-	0.0%
Totals	\$	234,032	\$	253,099	\$	19,067	\$	259,803	\$	6,704
PERSONNEL TOTAL	\$	4,018,773	\$	5,427,592	\$	1,408,819	\$	5,848,951	\$	421,359
NON-PERSONNEL TOTAL	\$	403,039	\$	338,126	\$	(64,913)	\$	346,531	\$	8,405
TOTAL OPERATING EXPENSES	\$	4,421,812	\$	5,765,718	\$	1,343,906	\$	6,195,482	\$	429,764
						30.4%				7.5%

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
3300 Bus Operators

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
LABOR							
501011 Bus Operator Pay	\$ 14,530,495	\$ 14,138,065	\$ (392,430)	(2.7%)	\$ 16,203,423	\$ 2,065,358	14.6%
501013 Bus Operator OT	500,030	470,654	(29,376)	(5.9%)	520,250	49,596	10.5%
501021 Other Salaries	-	-	-	0.0%	-	-	0.0%
501023 Other OT	-	-	-	0.0%	-	-	0.0%
Totals	\$ 15,030,525	\$ 14,608,719	\$ (421,806)	(2.8%)	\$ 16,723,673	\$ 2,114,954	14.5%
FRINGE BENEFITS							
502011 Medicare and Social Security	\$ 256,858	\$ 249,355	\$ (7,503)	(2.9%)	\$ 285,632	\$ 36,277	14.5%
502021 Retirement Normal Contribution	1,864,260	1,767,746	(96,514)	(5.2%)	2,013,872	246,126	13.9%
502022 Retirement UAL Contribution	270,714	-	(270,714)	(100.0%)	-	-	0.0%
502031 Medical Insurance	5,831,232	5,696,961	(134,271)	(2.3%)	7,107,985	1,411,024	24.8%
502041 Dental Insurance	286,184	239,408	(46,776)	(16.3%)	277,698	38,290	16.0%
502045 Vision Insurance	65,610	62,828	(2,782)	(4.2%)	70,542	7,714	12.3%
502051 Life Insurance	29,298	26,910	(2,388)	(8.2%)	32,270	5,360	19.9%
502060 State Disability Insurance (SDI)	200,206	204,987	4,781	2.4%	256,135	51,148	25.0%
502061 Long Term Disability Insurance	119,910	110,860	(9,050)	(7.5%)	120,500	9,640	8.7%
502071 State Unemployment Insurance (SUI)	28,000	25,760	(2,240)	(8.0%)	29,000	3,240	12.6%
502081 Workers Compensation Insurance	795,513	595,500	(200,013)	-25.1%	655,050	59,550	10.0%
502101 Holiday Pay	525,603	506,818	(18,785)	(3.6%)	585,765	78,947	15.6%
502103 Floating Holiday	-	-	-	0.0%	-	-	0.0%
502109 Sick Leave Pay	821,204	791,819	(29,385)	(3.6%)	915,152	123,333	15.6%
502111 Annual Leave	1,213,345	1,170,768	(42,577)	(3.5%)	1,337,816	167,048	14.3%
502121 Other Paid Absences	123,208	118,773	(4,435)	(3.6%)	137,304	18,531	15.6%
502251 Physical Exam Renewals	19,250	22,500	3,250	16.9%	22,950	450	2.0%
502253 Driver's License Renewal	5,749	6,036	287	5.0%	6,157	121	2.0%
502999 Other Fringe Benefits	51,530	54,900	3,370	6.5%	55,730	830	1.5%
Totals	\$ 12,507,674	\$ 11,651,929	\$ (855,745)	(6.8%)	\$ 13,909,558	\$ 2,257,629	19.4%

6C.76

Attachment C

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
3300 Bus Operators

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
SERVICES							
503011 Accounting and Audit Fees	\$	-	\$	0.0%	-	-	0.0%
503012 Administrative and Bank Fees	-	-	-	0.0%	-	-	0.0%
503031 Professional and Technical Fees	-	-	-	0.0%	-	-	0.0%
503032 Legislative Services	-	-	-	0.0%	-	-	0.0%
503033 Legal Services	-	-	-	0.0%	-	-	0.0%
503034 Pre Employment Exams	-	-	-	0.0%	-	-	0.0%
503041 Temporary Help	-	-	-	0.0%	-	-	0.0%
503161 Custodial Services	-	-	-	0.0%	-	-	0.0%
503162 Uniforms and Laundry	3,500	44,000	40,500	1157.1%	44,800	800	1.8%
503171 Security Services	-	-	-	0.0%	-	-	0.0%
503172 Software as a Service	-	-	-	0.0%	-	-	0.0%
503221 Classified and Legal Advertising	-	-	-	0.0%	-	-	0.0%
503225 Graphic Services	-	-	-	0.0%	-	-	0.0%
503351 Outside Repair Buildings and Improvements	-	-	-	0.0%	-	-	0.0%
503352 Outside Repair Equipment	-	-	-	0.0%	-	-	0.0%
503353 Outside Repair Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
503354 Outside Repair Other Vehicles	-	-	-	0.0%	-	-	0.0%
503363 Haz Waste Disposal	-	-	-	0.0%	-	-	0.0%
Totals	\$ 3,500	\$ 44,000	\$ 40,500	1157.1%	\$ 44,800	\$ 800	1.8%

6C.77

Attachment C

**SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
3300 Bus Operators**

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
MATERIALS & SUPPLIES							
504011 Fuels and Lubricants Non Revenue Vehicles	\$	\$	\$	0.0%	-	\$	0.0%
504012 Fuels and Lubricants Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504014 Hydrogen Fuels Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504021 Tires and Tubes Non Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504022 Tires and Tubes Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504161 Other Mobile Supplies Non Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504162 Other Mobile Supplies Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504191 Revenue Vehicle Parts	-	-	-	0.0%	-	-	0.0%
504205 Freight Out	-	-	-	0.0%	-	-	0.0%
504211 Postage And Mailing	-	-	-	0.0%	-	-	0.0%
504214 Promotional Items	-	-	-	0.0%	-	-	0.0%
504215 Printing	-	-	-	0.0%	-	-	0.0%
504217 Photo Supply and Processing	-	-	-	0.0%	-	-	0.0%
504311 Office Supplies	-	-	-	0.0%	-	-	0.0%
504313 Computer Supplies	-	-	-	0.0%	-	-	0.0%
504315 Safety Supplies	1,000	2,000	1,000	100.0%	2,040	40	2.0%
504316 Covid 19 Supplies	-	-	-	0.0%	-	-	0.0%
504317 Cleaning Supplies	-	-	-	0.0%	-	-	0.0%
504409 Repair and Maint Supplies	-	-	-	0.0%	-	-	0.0%
504417 Tenant Repairs	-	-	-	0.0%	-	-	0.0%
504421 Parts & Supplies Non Inventory	-	-	-	0.0%	-	-	0.0%
504511 Small Tools Under \$1000	-	-	-	0.0%	-	-	0.0%
504515 Employee Tool Replacement	-	-	-	0.0%	-	-	0.0%
Totals	\$ 1,000	\$ 2,000	\$ 1,000	100.0%	\$ 2,040	\$ 40	2.0%

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
3300 Bus Operators

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
MISC EXPENSE							
509011 Dues and Subscriptions	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
509081 Advertising District Promotions	-	-	-	0.0%	-	-	0.0%
509101 Employee Incentive Programs	5,000	5,000	-	0.0%	5,100	100	2.0%
509121 Employee Training	1,000	1,000	-	0.0%	1,020	20	2.0%
509122 Board of Directors Travel	-	-	-	0.0%	-	-	0.0%
509123 Employee Travel	-	2,500	2,500	100.0%	2,550	50	2.0%
509125 Local Meeting Expense	-	-	-	0.0%	-	-	0.0%
509127 Board Of Directors' Fees	-	-	-	0.0%	-	-	0.0%
509150 Contributions	-	-	-	0.0%	-	-	0.0%
509996 Debt Issuance Costs	-	-	-	0.0%	-	-	0.0%
509999 Other Misc Expense	-	-	-	0.0%	-	-	0.0%
Totals	\$ 6,000	\$ 8,500	\$ 2,500	41.7%	\$ 8,670	\$ 170	2.0%
PERSONNEL TOTAL	\$ 27,538,199	\$ 26,260,648	\$ (1,277,551)	(4.6%)	\$ 30,633,231	\$ 4,372,583	16.7%
NON-PERSONNEL TOTAL	\$ 10,500	\$ 54,500	\$ 44,000	419.0%	\$ 55,510	\$ 1,010	1.9%
TOTAL OPERATING EXPENSES	\$ 27,548,699	\$ 26,315,148	\$ (1,233,551)	(4.5%)	\$ 30,688,741	\$ 4,373,593	16.6%

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
4100 Fleet

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
LABOR							
501011 Bus Operator Pay	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
501013 Bus Operator OT	-	-	-	0.0%	-	-	0.0%
501021 Other Salaries	2,764,986	3,206,203	441,217	16.0%	3,420,008	213,805	6.7%
501023 Other OT	-	-	-	0.0%	-	-	0.0%
Totals	\$ 2,764,986	\$ 3,206,203	\$ 441,217	16.0%	\$ 3,420,008	\$ 213,805	6.7%
FRINGE BENEFITS							
502011 Medicare and Social Security	\$ 49,602	\$ 57,481	\$ 7,879	15.9%	\$ 61,451	\$ 3,970	6.9%
502021 Retirement Normal Contribution	370,466	420,900	50,434	13.6%	444,762	23,862	5.7%
502022 Retirement UAL Contribution	80,181	-	(80,181)	(100.0%)	-	-	0.0%
502031 Medical Insurance	1,026,317	1,315,652	289,335	28.2%	1,467,604	151,952	11.5%
502041 Dental Insurance	56,016	60,837	4,821	8.6%	61,842	1,005	1.7%
502045 Vision Insurance	11,070	12,788	1,718	15.5%	13,202	414	3.2%
502051 Life Insurance	4,901	6,539	1,638	33.4%	6,747	208	3.2%
502060 State Disability Insurance (SDI)	38,647	47,474	8,827	22.8%	55,068	7,594	16.0%
502061 Long Term Disability Insurance	19,804	22,605	2,801	14.1%	22,836	231	1.0%
502071 State Unemployment Insurance (SUI)	4,592	5,264	672	14.6%	5,452	188	3.6%
502081 Workers Compensation Insurance	130,464	601,500	471,036	361.0%	661,650	60,150	9.1%
502101 Holiday Pay	105,058	121,479	16,421	15.6%	130,087	8,608	7.1%
502103 Floating Holiday	7,010	8,550	1,540	22.0%	8,892	342	4.0%
502109 Sick Leave Pay	157,587	182,217	24,630	15.6%	195,122	12,905	7.1%
502111 Annual Leave	361,431	417,404	55,973	15.5%	453,204	35,800	8.6%
502121 Other Paid Absences	24,625	28,469	3,844	15.6%	30,489	2,020	7.1%
502251 Physical Exam Renewals	2,700	2,700	-	0.0%	2,835	135	5.0%
502253 Driver's License Renewal	400	400	-	0.0%	420	20	5.0%
502999 Other Fringe Benefits	19,180	15,360	(3,820)	(19.9%)	15,407	47	0.3%
Totals	\$ 2,470,051	\$ 3,327,619	\$ 857,568	34.7%	\$ 3,637,070	\$ 309,451	9.3%

6C.80

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SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
4100 Fleet

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
SERVICES							
503011 Accounting and Audit Fees	\$	-	\$	0.0%	-	-	0.0%
503012 Administrative and Bank Fees	-	-	-	0.0%	-	-	0.0%
503031 Professional and Technical Fees	9,200	310,000	300,800	3269.6%	10,500	(299,500)	(96.6%)
503032 Legislative Services	-	-	-	0.0%	-	-	0.0%
503033 Legal Services	-	-	-	0.0%	-	-	0.0%
503034 Pre Employment Exams	-	-	-	0.0%	-	-	0.0%
503041 Temporary Help	-	-	-	0.0%	-	-	0.0%
503161 Custodial Services	-	-	-	0.0%	-	-	0.0%
503162 Uniforms and Laundry	41,162	42,500	1,338	3.3%	44,625	2,125	5.0%
503171 Security Services	-	-	-	0.0%	-	-	0.0%
503172 Software as a Service	-	-	-	0.0%	-	-	0.0%
503221 Classified and Legal Advertising	-	-	-	0.0%	-	-	0.0%
503225 Graphic Services	-	-	-	0.0%	-	-	0.0%
503351 Outside Repair Buildings and Improvements	-	-	-	0.0%	-	-	0.0%
503352 Outside Repair Equipment	8,113	12,200	4,087	50.4%	12,811	611	5.0%
503353 Outside Repair Revenue Vehicles	892,790	1,424,800	532,010	59.6%	569,740	(855,060)	(60.0%)
503354 Outside Repair Other Vehicles	40,000	33,943	(6,057)	(15.1%)	35,641	1,698	5.0%
503363 Haz Waste Disposal	-	-	-	0.0%	-	-	0.0%
Totals	\$ 991,265	\$ 1,823,443	\$ 832,178	84.0%	\$ 673,317	\$ (1,150,126)	(63.1%)

6C.81

Attachment C

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT FY26 & FY27 OPERATING BUDGET

4100 Fleet

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
MATERIALS & SUPPLIES							
504011 Fuels and Lubricants Non Revenue Vehicles	\$ 70,460	\$ 72,000	\$ 1,540	2.2%	\$ 75,600	\$ 3,600	5.0%
504012 Fuels and Lubricants Revenue Vehicles	3,699,770	1,950,841	(1,748,929)	(47.3%)	1,299,057	(651,784)	(33.4%)
504014 Hydrogen Fuels Revenue Vehicles	-	719,704	719,704	100.0%	3,487,989	2,768,285	384.6%
504021 Tires and Tubes Non Revenue Vehicles	328,350	488,000	159,650	48.6%	539,500	51,500	10.6%
504022 Tires and Tubes Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504161 Other Mobile Supplies Non Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504162 Other Mobile Supplies Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
504191 Revenue Vehicle Parts	1,341,870	2,092,450	750,580	55.9%	2,096,000	3,550	0.2%
504205 Freight Out	5,000	3,500	(1,500)	(30.0%)	3,675	175	5.0%
504211 Postage And Mailing	-	-	-	0.0%	-	-	0.0%
504214 Promotional Items	-	-	-	0.0%	-	-	0.0%
504215 Printing	-	-	-	0.0%	-	-	0.0%
504217 Photo Supply and Processing	-	-	-	0.0%	-	-	0.0%
504311 Office Supplies	3,000	3,500	500	16.7%	3,675	175	5.0%
504313 Computer Supplies	-	-	-	0.0%	-	-	0.0%
504315 Safety Supplies	17,750	10,000	(7,750)	(43.7%)	10,500	500	5.0%
504316 Covid 19 Supplies	-	-	-	0.0%	-	-	0.0%
504317 Cleaning Supplies	11,000	10,250	(750)	(6.8%)	10,763	513	5.0%
504409 Repair and Maint Supplies	-	-	-	0.0%	-	-	0.0%
504417 Tenant Repairs	-	-	-	0.0%	-	-	0.0%
504421 Parts & Supplies Non Inventory	40,250	41,250	1,000	2.5%	43,350	2,100	5.1%
504511 Small Tools Under \$1000	22,100	27,000	4,900	22.2%	28,350	1,350	5.0%
504515 Employee Tool Replacement	3,000	3,000	-	0.0%	3,150	150	5.0%
Totals	\$ 5,542,550	\$ 5,421,495	\$ (121,055)	(2.2%)	\$ 7,601,609	\$ 2,180,114	40.2%
UTILITIES							
505010 Propulsion Power	\$ 185,000	\$ 220,000	\$ 35,000	18.9%	\$ 231,000	\$ 11,000	5.0%
505011 Gas and Electric	-	-	-	0.0%	-	-	0.0%
505021 Water Sewer and Garbage	-	-	-	0.0%	-	-	0.0%
505031 Telecommunications	68,000	70,100	2,100	3.1%	73,605	3,505	5.0%
Totals	\$ 253,000	\$ 290,100	\$ 37,100	14.7%	\$ 304,605	\$ 14,505	5.0%

Attachment C

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
4100 Fleet

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
CASUALTY & LIABILITY							
506011 Insurance Premiums for Property	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
506015 Insurance Premiums for Physical Damage and Liability	-	-	-	0.0%	-	-	0.0%
506021 Insurance Premiums Other	-	-	-	0.0%	-	-	0.0%
506123 Settlement Costs	-	-	-	0.0%	-	-	0.0%
506127 Repairs To District Property	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
TAXES							
507051 Fuel Taxes	\$ 18,900	\$ 19,500	\$ 600	3.2%	\$ 20,475	\$ 975	5.0%
507201 Licenses and Permits	-	-	-	0.0%	-	-	0.0%
507999 Other Taxes	-	-	-	0.0%	-	-	0.0%
Totals	\$ 18,900	\$ 19,500	\$ 600	3.2%	\$ 20,475	\$ 975	5.0%
MISC EXPENSE							
509011 Dues and Subscriptions	\$ 9,730	\$ 13,403	\$ 3,673	37.7%	\$ 14,073	\$ 670	5.0%
509081 Advertising District Promotions	-	-	-	0.0%	-	-	0.0%
509101 Employee Incentive Programs	1,000	2,000	1,000	100.0%	2,100	100	5.0%
509121 Employee Training	507,744	344,374	(163,370)	(32.2%)	345,493	1,119	0.3%
509122 Board of Directors Travel	-	-	-	0.0%	-	-	0.0%
509123 Employee Travel	15,000	15,000	-	0.0%	15,750	750	5.0%
509125 Local Meeting Expense	1,000	1,000	-	0.0%	1,050	50	5.0%
509127 Board Of Directors' Fees	-	-	-	0.0%	-	-	0.0%
509150 Contributions	-	-	-	0.0%	-	-	0.0%
509996 Debt Issuance Costs	-	-	-	0.0%	-	-	0.0%
509999 Other Misc Expense	-	-	-	0.0%	-	-	0.0%
Totals	\$ 534,474	\$ 375,777	\$ (158,697)	(29.7%)	\$ 378,466	\$ 2,689	0.7%
INTEREST EXPENSE & DEBT SERVICE							
511102 Interest Expense Bridge Loan	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
511103 Interest Expense POB	-	-	-	0.0%	-	-	0.0%
524000 Principal - POB	-	-	-	0.0%	-	-	0.0%
Totals	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%

Attachment C

6C.83

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
4100 Fleet

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
LEASES & RENTALS							
512011 Facility Lease and Rent	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
512061 Equipment Rental	1,575	1,500	(75)	(4.8%)	1,575	75	5.0%
Totals	\$ 1,575	\$ 1,500	\$ (75)	(4.8%)	\$ 1,575	\$ 75	5.0%
PERSONNEL TOTAL	\$ 5,235,037	\$ 6,533,822	\$ 1,298,785	24.8%	\$ 7,057,078	\$ 523,256	8.0%
NON-PERSONNEL TOTAL	\$ 7,341,764	\$ 7,931,815	\$ 590,051	8.0%	\$ 8,980,047	\$ 1,048,232	13.2%
TOTAL OPERATING EXPENSES	\$ 12,576,801	\$ 14,465,637	\$ 1,888,836	15.0%	\$ 16,037,125	\$ 1,571,488	10.9%

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT FY26 & FY27 OPERATING BUDGET

9005 Retirees

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
			\$ VAR	% VAR		\$ VAR	% VAR
FRINGE BENEFITS							
502011 Medicare and Social Security	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
502021 Retirement Normal Contribution	-	-	-	0.0%	-	-	0.0%
502022 Retirement UAL Contribution	-	1,316,034	1,316,034	100.0%	1,922,000	605,966	46.0%
502031 Medical Insurance	4,367,577	4,815,577	448,000	10.3%	5,371,608	556,031	11.5%
502041 Dental Insurance	57,165	56,486	(679)	(1.2%)	57,450	964	1.7%
502045 Vision Insurance	15,390	16,128	738	4.8%	16,608	480	3.0%
502051 Life Insurance	6,007	6,108	101	1.7%	6,288	180	2.9%
502060 State Disability Insurance (SDI)	-	-	-	0.0%	-	-	0.0%
502061 Long Term Disability Insurance	-	-	-	0.0%	-	-	0.0%
502071 State Unemployment Insurance (SUI)	-	-	-	0.0%	-	-	0.0%
502081 Workers Compensation Insurance	-	-	-	0.0%	-	-	0.0%
502101 Holiday Pay	-	-	-	0.0%	-	-	0.0%
502103 Floating Holiday	-	-	-	0.0%	-	-	0.0%
502109 Sick Leave Pay	-	-	-	0.0%	-	-	0.0%
502111 Annual Leave	-	-	-	0.0%	-	-	0.0%
502121 Other Paid Absences	-	-	-	0.0%	-	-	0.0%
502251 Physical Exam Renewals	-	-	-	0.0%	-	-	0.0%
502253 Driver's License Renewal	-	-	-	0.0%	-	-	0.0%
502999 Other Fringe Benefits	78,106	97,503	19,397	24.8%	108,761	11,258	11.5%
Totals	\$ 4,524,245	\$ 6,307,836	\$ 1,783,591	39.4%	\$ 7,482,715	\$ 1,174,879	18.6%
PERSONNEL TOTAL							
	\$ 4,524,245	\$ 6,307,836	\$ 1,783,591	39.4%	\$ 7,482,715	\$ 1,174,879	18.6%
NON-PERSONNEL TOTAL							
	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
TOTAL OPERATING EXPENSES							
	\$ 4,524,245	\$ 6,307,836	\$ 1,783,591	39.4%	\$ 7,482,715	\$ 1,174,879	18.6%

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
1700 District Counsel

ACCOUNT	Sep-24 BUDGET FY25	May-25 BUDGET FY26	Increase/(Decrease)		PLAN FY27	Increase/(Decrease)	
SERVICES			\$ VAR	% VAR		\$ VAR	% VAR
503011 Accounting and Audit Fees	\$ -	\$ -	\$ -	0.0%	-	\$ -	0.0%
503012 Administrative and Bank Fees	-	-	-	0.0%	-	-	0.0%
503031 Professional and Technical Fees	3,324	1,200	(2,124)	(63.9%)	1,200	-	0.0%
503032 Legislative Services	-	-	-	0.0%	-	-	0.0%
503033 Legal Services	613,430	636,601	23,171	3.8%	649,334	12,733	2.0%
503034 Pre Employment Exams	-	-	-	0.0%	-	-	0.0%
503041 Temporary Help	-	-	-	0.0%	-	-	0.0%
503161 Custodial Services	-	-	-	0.0%	-	-	0.0%
503162 Uniforms and Laundry	-	-	-	0.0%	-	-	0.0%
503171 Security Services	-	-	-	0.0%	-	-	0.0%
503172 Software as a Service	-	-	-	0.0%	-	-	0.0%
503221 Classified and Legal Advertising	-	-	-	0.0%	-	-	0.0%
503225 Graphic Services	-	-	-	0.0%	-	-	0.0%
503351 Outside Repair Buildings and Improvements	-	-	-	0.0%	-	-	0.0%
503352 Outside Repair Equipment	-	-	-	0.0%	-	-	0.0%
503353 Outside Repair Revenue Vehicles	-	-	-	0.0%	-	-	0.0%
503354 Outside Repair Other Vehicles	-	-	-	0.0%	-	-	0.0%
503363 Haz Waste Disposal	-	-	-	0.0%	-	-	0.0%
Totals	\$ 616,754	\$ 637,801	\$ 21,047	3.4%	\$ 650,534	\$ 12,733	2.0%
PERSONNEL TOTAL	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
NON-PERSONNEL TOTAL	\$ 616,754	\$ 637,801	\$ 21,047	3.4%	\$ 650,534	\$ 12,733	2.0%
TOTAL OPERATING EXPENSES	\$ 616,754	\$ 637,801	\$ 21,047	3.4%	\$ 650,534	\$ 12,733	2.0%

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Attachment C

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT
FY26 & FY27 OPERATING BUDGET
700 SCCIC

ACCOUNT SERVICES	Sep-24		May-25		Increase/(Decrease)		PLAN	Increase/(Decrease)	
	BUDGET	FY25	BUDGET	FY26	\$ VAR	% VAR		\$ VAR	% VAR
503011 Accounting and Audit Fees	\$	250	\$	250	\$	0.0%	250	\$	0.0%
503012 Administrative and Bank Fees		-		25	25	100.0%	25		0.0%
503031 Professional and Technical Fees		-		-	-	0.0%	-		0.0%
503032 Legislative Services		-		-	-	0.0%	-		0.0%
503033 Legal Services		-		-	-	0.0%	-		0.0%
503034 Pre Employment Exams		-		-	-	0.0%	-		0.0%
503041 Temporary Help		-		-	-	0.0%	-		0.0%
503161 Custodial Services		-		-	-	0.0%	-		0.0%
503162 Uniforms and Laundry		-		-	-	0.0%	-		0.0%
503171 Security Services		-		-	-	0.0%	-		0.0%
503172 Software as a Service		-		-	-	0.0%	-		0.0%
503221 Classified and Legal Advertising		-		-	-	0.0%	-		0.0%
503225 Graphic Services		-		-	-	0.0%	-		0.0%
503351 Outside Repair Buildings and Improvements		-		-	-	0.0%	-		0.0%
503352 Outside Repair Equipment		-		-	-	0.0%	-		0.0%
503353 Outside Repair Revenue Vehicles		-		-	-	0.0%	-		0.0%
503354 Outside Repair Other Vehicles		-		-	-	0.0%	-		0.0%
503363 Haz Waste Disposal		-		-	-	0.0%	-		0.0%
Totals	\$	250	\$	275	\$	10.0%	275	\$	0.0%
PERSONNEL TOTAL	\$	-	\$	-	-	0.0%	-	\$	0.0%
NON-PERSONNEL TOTAL	\$	250	\$	275	25	10.0%	275	\$	0.0%
TOTAL OPERATING EXPENSES	\$	250	\$	275	25	10.0%	275	\$	0.0%

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FY26 & FY27 OPERATING BUDGET
Funded Personnel - Full Time Equivalent (FTE)
Summary

Department	Funded FY25 2024	Funded FY26 2025	Funded FY27 2025
Administration - 1100	4.00	4.00	4.00
Finance - 1200	11.00	11.00	11.00
Customer Service - 1300	10.00	10.00	10.00
Marketing - 1325	3.00	4.00	4.00
Human Resources - 1400	7.00	7.00	7.00
Information Technology - 1500	6.00	6.00	6.00
Planning, Grants, Governmental Affairs - 1600	6.00	6.00	6.00
District Counsel - 1700	0.00	0.00	0.00
Safety, Security, and Risk Management - 1800	2.00	2.00	2.00
Purchasing - 1900	4.00	4.00	4.00
Inventory Mgmt - 2000	5.00	5.00	5.00
Facilities Maintenance - 2200	17.00	17.00	17.00
Paratransit - 3100	49.00	50.00	50.00
Operations - 3200	27.00	32.00	32.00
Bus Operators - 3300	250.00	230.00	250.00
Fleet Maintenance - 4100	42.00	47.00	47.00
Total Full-Time Equivalents (FTEs)	443.00	435.00	455.00

FY26 & FY27 OPERATING BUDGET
Funded Personnel - Full Time Equivalent (FTE)
Administration - 1100

Position Title	Funded FY25 2024	Funded FY26 2025	Funded FY27 2025
CEO/General Manager	1.00	1.00	1.00
Chief Operations Officer **	1.00	0.00	0.00
Sr. Executive Assistant*	1.00	1.00	1.00
Administrative Assistant ***	0.00	1.00	1.00
Administrative Specialist	1.00	1.00	1.00
Total Full-Time Equivalents (FTEs)	4.00	4.00	4.00

Changes since September Adopted FTE Authorized/Funded

**Title change from Executive Assistant*

Changes for FY26/FY27 Budget Cycle

*** Move COO to Operations 3200*

**** Fund Administrative Assistant*

FY26 & FY27 OPERATING BUDGET
Funded Personnel - Full Time Equivalent (FTE)
Finance - 1200

Position Title	Funded FY25 2024	Funded FY26 2025	Funded FY27 2025
Chief Financial Officer (CFO)	1.00	1.00	1.00
Finance Deputy Director	1.00	1.00	1.00
Accountant III	1.00	1.00	1.00
Accountant II	1.00	1.00	1.00
Accounting Specialist	1.00	1.00	1.00
Senior Accounting Technician*	1.00	1.00	1.00
Payroll Supervisor	1.00	1.00	1.00
Payroll Adminstrator	1.00	1.00	1.00
Senior Financial Analyst **	1.00	2.00	2.00
Revenue Account Program Manager***	1.00	0.00	0.00
Special Project Manager	1.00	1.00	1.00
Total Full-Time Equivalents (FTEs)	11.00	11.00	11.00

**Senior Accounting Technician Provisional through FY25*

Changes since September Adopted FTE Authorized/Funded

*** Addition of 1 FTE Senior Financial Analyst approved at Oct 2024 BoD meeting*

Changes for FY26/FY27 Budget Cycle

**** Unfunded Revenue Account Program Manager*

** Convert Provisional Sr Accounting Technician to Regular*

FY26 & FY27 OPERATING BUDGET
Funded Personnel - Full Time Equivalent (FTE)
Customer Service - 1300

Position Title	Funded FY25 2024	Funded FY26 2025	Funded FY27 2025
Communications & Marketing Manager **	1.00	1.00	1.00
Mobility Training Coordinator	1.00	1.00	1.00
Customer Service Representative*	6.00	6.00	6.00
Senior Customer Service Representative	2.00	2.00	2.00
Total Full-Time Equivalents (FTEs)	10.00	10.00	10.00

Changes since September Adopted FTE Authorized/Funded

*** Title change from Customer Experience Manager*

** 2 FTE Customer Service Representatives are Provisional through FY27*

FY26 & FY27 OPERATING BUDGET
Funded Personnel - Full Time Equivalent (FTE)
Marketing - 1325

Position Title	Funded FY25 2024	Funded FY26 2025	Funded FY27 2025
Chief Communications & Marketing Officer *	1.00	1.00	1.00
Marketing Specialist	2.00	2.00	2.00
Communications Specialist**	0.00	1.00	1.00
Total Full-Time Equivalents (FTEs)	3.00	4.00	4.00

Changes since September Adopted FTE Authorized/Funded

* Title change from Marketing and Communications Director

Changes for FY26/FY27 Budget Cycle

** Added Communications Specialist, Provisional through FY28

FY26 & FY27 OPERATING BUDGET
Funded Personnel - Full Time Equivalent (FTE)
Human Resources - 1400

Position Title	Funded FY25 2024	Funded FY26 2025	Funded FY27 2025
Chief Human Resources Officer **	1.00	1.00	1.00
Human Resources Deputy Director	1.00	1.00	1.00
HR Analyst I / II*	4.00	4.00	4.00
Paralegal II	1.00	1.00	1.00
Total Full-Time Equivalents (FTEs)	7.00	7.00	7.00

* HR Analyst I (1 FTE), provisional funded through FY25

Changes since September Adopted FTE Authorized/Funded

** Title change from Human Resources Director

Changes for FY26/FY27 Budget Cycle

* Convert Provisional HR Analyst I (1 FTE) to Regular

FY26 & FY27 OPERATING BUDGET
Funded Personnel - Full Time Equivalent (FTE)
Information Technology - 1500

Position Title	Funded FY25 2024	Funded FY26 2025	Funded FY27 2025
Information Technology and ITS Director	1.00	1.00	1.00
Senior Full Stack Developer	1.00	1.00	1.00
Full Stack Developer **	1.00	1.00	1.00
Business Systems Program Manager	1.00	1.00	1.00
Systems Administrator/Senior	1.00	1.00	1.00
Information Technology Support Analyst I/II	1.00	1.00	1.00
Total Full-Time Equivalents (FTEs)	6.00	6.00	6.00

*** Full Stack Developer Provisional through FY26*

FY26 & FY27 OPERATING BUDGET
Funded Personnel - Full Time Equivalent (FTE)
Planning, Grants, Governmental Affairs - 1600

Position Title	Funded FY25 2024	Funded FY26 2025	Funded FY27 2025
Chief Planning & Innovation Officer **	1.00	1.00	1.00
Planning & Innovation Deputy Director ***	1.00	1.00	1.00
Grants/Legislative Analyst	1.00	1.00	1.00
Transportation Planner II	1.00	1.00	1.00
Planning Data Analyst	1.00	1.00	1.00
Schedule Analyst	1.00	1.00	1.00
Total Full-Time Equivalents (FTEs)	6.00	6.00	6.00

Changes since September Adopted FTE Authorized/Funded

*** Title change from Planning and Development Director*

**** Title change from Capital Planning and Grants Program Manager*

FY26 & FY27 OPERATING BUDGET
Funded Personnel - Full Time Equivalent (FTE)
District Counsel - 1700

Position Title	Funded FY25 2024	Funded FY26 2025	Funded FY27 2025
District Counsel	0.00	0.00	0.00
Administrative Assistant	0.00	0.00	0.00
Paralegal II	0.00	0.00	0.00
Total Full-Time Equivalents (FTEs)	0.00	0.00	0.00

FY26 & FY27 OPERATING BUDGET
Funded Personnel - Full Time Equivalent (FTE)
Safety, Security, and Risk Management - 1800

Position Title	Funded FY25 2024	Funded FY26 2025	Funded FY27 2025
Safety, Security and Risk Director	1.00	1.00	1.00
Safety and Training Program Specialist I	1.00	1.00	1.00
Total Full-Time Equivalents (FTEs)	2.00	2.00	2.00

FY26 & FY27 OPERATING BUDGET
Funded Personnel - Full Time Equivalent (FTE)
Purchasing - 1900

Position Title	Funded FY25 2024	Funded FY26 2025	Funded FY27 2025
Contracts & Purchasing Deputy Director *	0.00	1.00	1.00
Contracts & Purchasing Manager *	1.00	0.00	0.00
Purchasing Agent	1.00	1.00	1.00
Purchasing Assistant	1.00	1.00	1.00
Buyer	1.00	1.00	1.00
Total Full-Time Equivalents (FTEs)	4.00	4.00	4.00

Changes since September Adopted FTE Authorized/Funded

**Created/Funded Contracts & Purchasing Deputy Director position, Unfunded Contracts & Purchasing Manager position - approved at April BoD meeting*

FY26 & FY27 OPERATING BUDGET
Funded Personnel - Full Time Equivalent (FTE)
Inventory Management - 2000

Position Title	Funded FY25 2024	Funded FY26 2025	Funded FY27 2025
Parts and Materials Manager	1.00	1.00	1.00
Lead Parts and Materials Clerk	1.00	1.00	1.00
Parts and Materials Clerk	3.00	3.00	3.00
Total Full-Time Equivalents (FTEs)	5.00	5.00	5.00

FY26 & FY27 OPERATING BUDGET
Funded Personnel - Full Time Equivalent (FTE)
Facilities Maintenance - 2200

Position Title	Funded FY25 2024	Funded FY26 2025	Funded FY27 2025
Facilities Maintenance Manager *	0.00	0.00	0.00
Facilities Maintenance Supervisor	1.00	1.00	1.00
Lead Facilities Maintenance Worker	1.00	1.00	1.00
Administrative Specialist	1.00	1.00	1.00
Facilities Maintenance Worker II	4.00	4.00	4.00
Facilities Maintenance Worker I	2.00	2.00	2.00
Custodial Supervisor	1.00	1.00	1.00
Lead Custodial Service Worker	1.00	1.00	1.00
Custodial Service Worker	6.00	6.00	6.00
Total Full-Time Equivalents (FTEs)	17.00	17.00	17.00

Changes since September Adopted FTE Authorized/Funded

**Unfunded Facilities Maintenance Manager*

FY26 & FY27 OPERATING BUDGET
Funded Personnel - Full Time Equivalent (FTE)
Paratransit - 3100

Position Title	Funded FY25 2024	Funded FY26 2025	Funded FY27 2025
Assistant Operations Manager: Paratransit	1.00	1.00	1.00
Dispatcher/Scheduler*	7.00	8.00	8.00
Paratransit Clerk I-II-III**	0.00	1.00	1.00
Van Operator	38.00	37.00	37.00
Paratransit Supervisor	3.00	3.00	3.00
Total Full-Time Equivalents (FTEs)	49.00	50.00	50.00

Changes for FY26/FY27 Budget Cycle

** Addition of 1 FTE Dispatcher/Scheduler approved at March 2025 BoD meeting

** Unfund 1 FTE Van Operator, Fund Paratransit Clerk

FY26 & FY27 OPERATING BUDGET
Funded Personnel - Full Time Equivalent (FTE)
Operations - 3200

Position Title	Funded FY25 2024	Funded FY26 2025	Funded FY27 2025
Chief Operations Officer **		1.00	1.00
Deputy Director of Operations	1.00	1.00	1.00
Assistant Operations Manager Fixed Route	1.00	1.00	1.00
Transit Supervisor	19.00	23.00	23.00
Safety & Training Coordinator	3.00	3.00	3.00
Administrative Supervisor	1.00	1.00	1.00
Administrative Assistant *	1.00	1.00	1.00
Payroll Specialist	1.00	1.00	1.00
Total Full-Time Equivalents (FTEs)	27.00	32.00	32.00

* Administrative Assistant provisional funded through FY27

Changes for FY26/FY27 Budget Cycle

** Move COO from Admin 1100

FY26 & FY27 OPERATING BUDGET
Funded Personnel - Full Time Equivalent (FTE)
Bus Operators - 3300

Position Title	Funded FY25 2024	Funded FY26 2025	Funded FY27 2025
Bus Operators *	250.00	230.00	250.00
Total Full-Time Equivalents (FTEs)	250.00	230.00	250.00

42 Bus Operators are Provisional, as of April 1, 2025
Changes for FY26/FY27 Budget Cycle
* Unfunded 20 FTE for FY26, Refund 20 FTE in FY27

FY26 & FY27 OPERATING BUDGET
Funded Personnel - Full Time Equivalent (FTE)
Fleet Maintenance - 4100

Position Title	Funded FY25 2024	Funded FY26 2025	Funded FY27 2025
Maintenance Deputy Director	1.00	1.00	1.00
Fleet Maintenance Supervisor*	2.00	3.00	3.00
Lead Mechanic***	4.00	5.00	5.00
Mechanic III	3.00	3.00	3.00
Mechanic I - II **	17.00	20.00	20.00
Senior Accounting Technician	1.00	1.00	1.00
Lead Vehicle Service Worker	2.00	2.00	2.00
Vehicle Service Detailer	2.00	2.00	2.00
Vehicle Service Worker I - II	7.00	9.00	9.00
Electronic Technician	1.00	1.00	1.00
Total Full-Time Equivalents (FTEs)	42.00	47.00	47.00

Changes since September Adopted FTE Authorized/Funded

* Addition of 1 FTE Fleet Maintenance Supervisor approved at Oct 2024 BoD meeting

** Addition of 3 FTE Mechanic I-II approved at Dec 2024 BoD meeting

Changes for FY26/FY27 Budget Cycle

*** Fund 1 FTE Lead Mechanic, total of 5

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4/24/2025

AS OF MAY 16, 2025

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Year-to-Date Monthly Financial Report as of April 30, 2025

Finance, Budget & Audit Standing Committee

May 9, 2025

Chuck Farmer, Chief Financial Officer

April 2025 Key Financial Highlights

Service	• April Data not yet available
Financials	• Total Operating Surplus/(Deficit) is favorable by \$0.6M, driven by lower wages of \$0.3M, fringe of \$0.4M; partially offset by higher OT of \$0.1M • Non-Operating Revenues/Expenses of \$2.4M are unfavorable vs budget of \$2.8M by \$0.4M driven primarily due to lower TIRCP grant drawdown and lower sales tax revenues
Capital	• Capital spending of \$103K, primarily for Hydrogen Fuel Station, Watsonville Station Redevelopment, and Maintenance Facility upgrades
Personnel	• 408 Active Personnel vs 443* Funded Personnel • 45 Vacancies at the end of March – 38 positions are on hold or have had recruitment suspended at this time • Currently Recruiting for Mechanic I/II (2 FTE), Financial Analyst, Buyer, Contracts & Purchasing Deputy Director • Recruitment completed for Mechanic I/II with a start date of 5/19

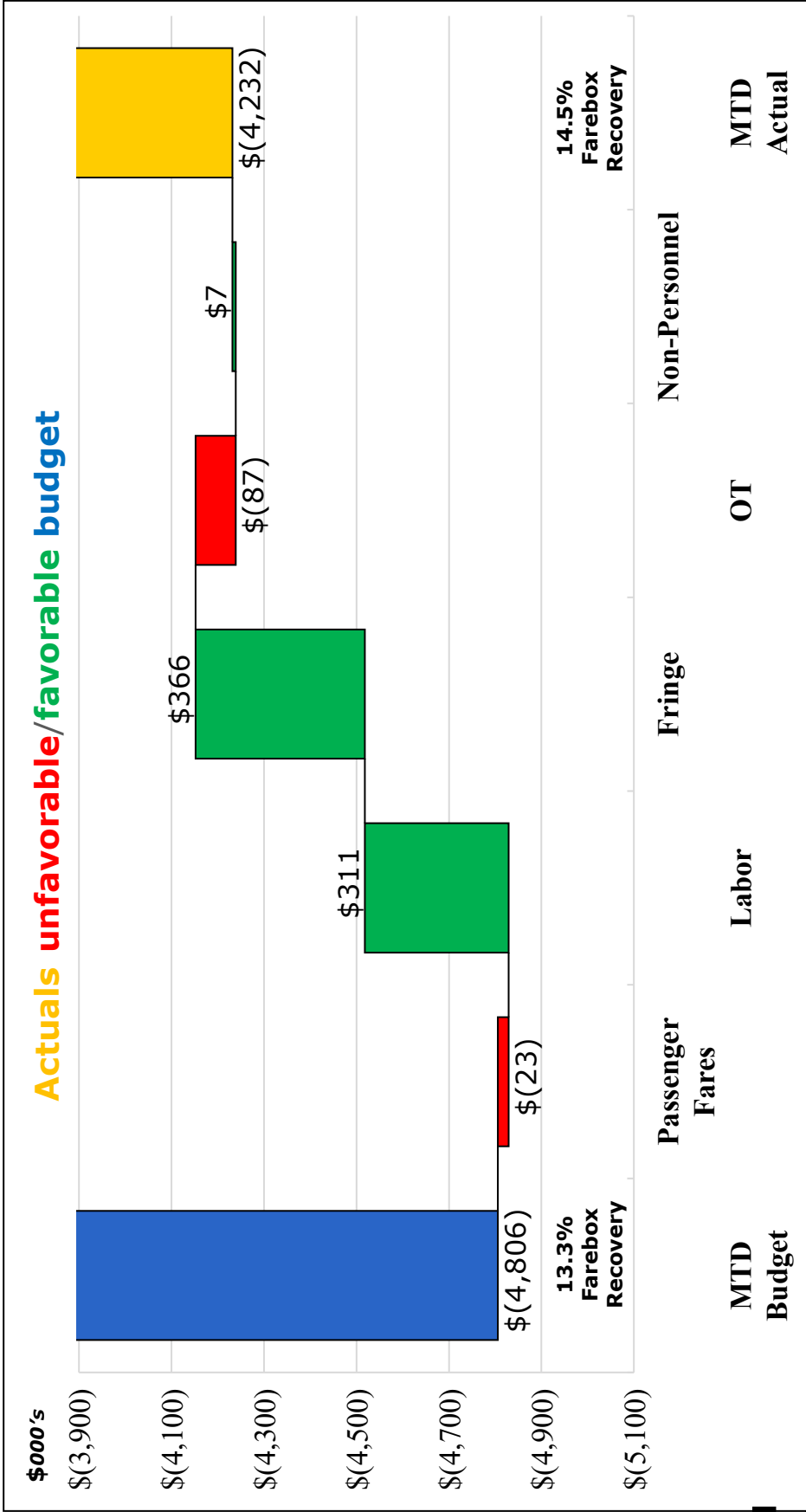
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April 2025, MTD Pre-Close Financials

April FY25 Monthly Operating Surplus/(Deficit)

Actual* vs. Budget

Overall \$0.6M favorable



April 30, 2025

Monthly Operating Revenue and Expenses

\$ 000's	Actual*	Budget	Fav / (Unfav)
Operating Revenue			
Passenger Fares	\$ 220	\$ 267	(\$ 48)
Special Transit Fares	496	471	24
Total Operating Revenue	\$ 715	\$ 739	(\$ 23)
Operating Expense			
Labor - Regular	\$ 1,986	\$ 2,297	\$ 311
Fringe	1,493	1,859	366
Labor - OT	160	73	(87)
Non-Personnel	1,309	1,316	7
Total OpEx	\$ 4,948	\$ 5,545	\$ 596
Operating Surplus/(Deficit)	(\$ 4,233)	(\$ 4,806)	\$ 573
<i>Farebox Recovery</i>	<i>14.5%</i>	<i>13.3%</i>	<i>1.1%</i>
Non-Operating Revenue/(Expense)			
Sales Tax/including Measure D	\$ 2,080	\$ 2,267	(\$ 187)
Federal/State/Local Grants	673	900	(227)
Retiree Obligations	(385)	(366)	(19)
Pension Bond Payment/UAL	(168)	(170)	2
All Other	247	188	58
Total Non-Operating Revenue/(Expense)	\$ 2,447	\$ 2,820	(\$ 373)
Operating Surplus/(Deficit) before Transfers	(\$ 1,787)	(\$ 1,986)	\$ 200
Transfers and Other			
Transfers to Bus Replacement Fund	(\$ 116)	(\$ 168)	\$ 52
Operating Surplus/(Deficit) after Transfers	(\$ 1,902)	(\$ 2,154)	\$ 252

- Total Operating Surplus/(Deficit) is favorable \$0.6M driven by lower wages of \$0.3M, fringe of \$0.4M; partially offset by higher OT of \$0.1M
- Non-Operating Revenues/Expenses of \$2.4M are unfavorable vs budget of \$2.8M by \$0.4M driven primarily by lower TIRCP grant drawdown
- Sales tax of \$2.1M is 8.2% lower than budget

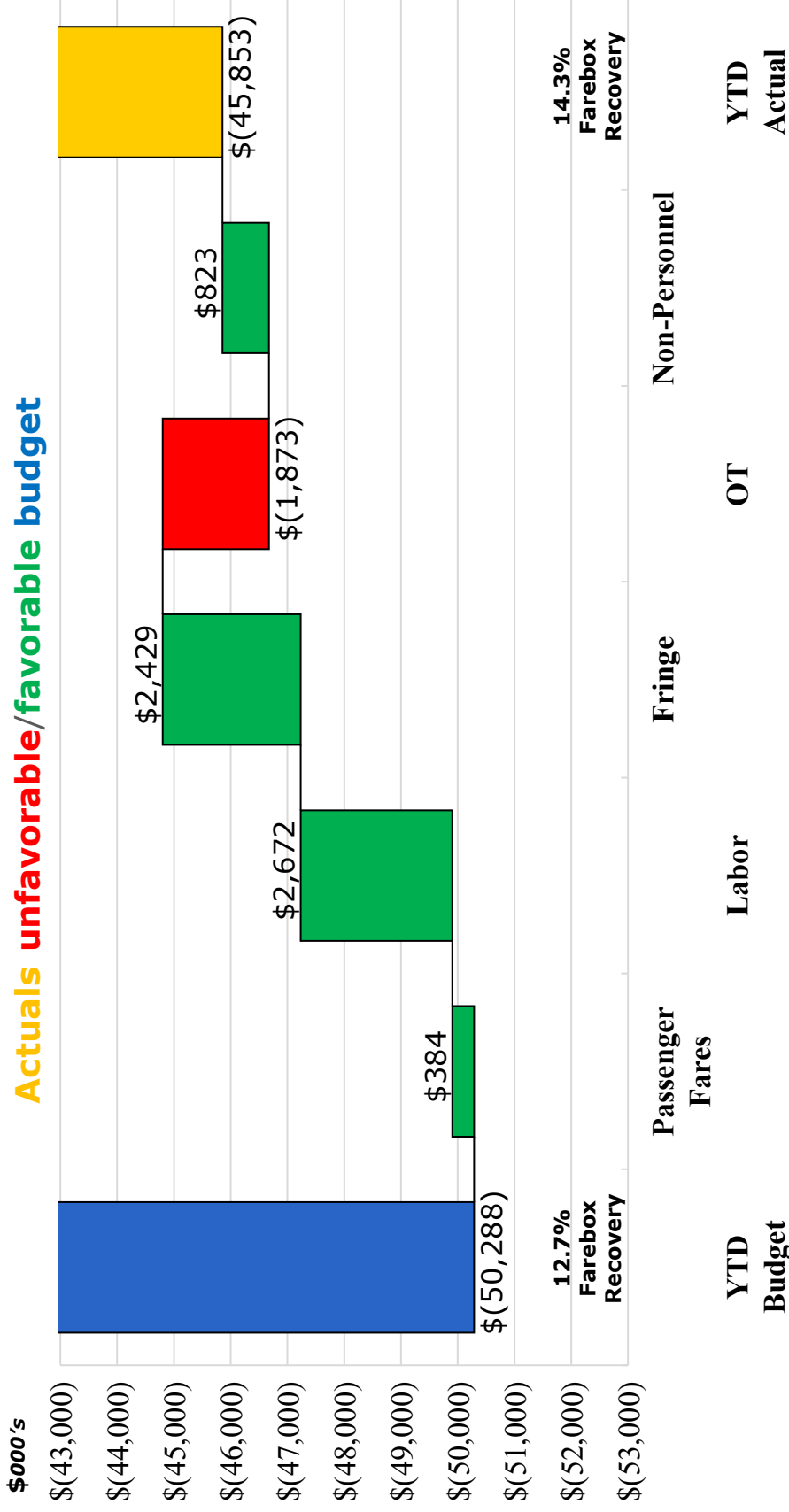
* Pre-close financials, subject to adjustments post close

April 2025, YTD Pre-Close Financials

April YTD FY25 Operating Surplus/(Deficit)

Actual* vs. Budget

Overall \$4.4M favorable



* Pre-close financials, subject to adjustments post close; may not foot due to rounding

April 30, 2025

YTD Operating Revenue and Expenses

\$ 000's	Actual*	Budget	Fav / (Unfav)	
Operating Revenue				
Passenger Fares	\$ 2,308	\$ 2,194	\$ 114	
Special Transit Fares	5,367	5,097	270	
Total Operating Revenue	\$ 7,674	\$ 7,291	\$ 384	
Operating Expense				
Labor - Regular	\$ 20,944	\$ 23,616	\$ 2,672	
Fringe	16,906	19,334	2,429	
Labor - OT	2,613	740	(1,873)	
Non-Personnel	13,066	13,889	823	
Total OpEx	\$ 53,528	\$ 57,579	\$ 4,051	
Operating Surplus/(Deficit)	(\$ 45,854)	(\$ 50,288)	\$ 4,435	
	14.3%	12.7%	1.7%	
				<i>Farebox Recovery</i>
Non-Operating Revenue/(Expense)				
Sales Tax/including Measure D	\$ 26,549	\$ 27,282	(\$ 734)	
Federal/State/Local Grants	27,224	28,770	(1,545)	
Retiree Obligations	(3,534)	(3,752)	218	
Pension Bond Payment/UAL	(1,685)	(1,703)	18	
All Other	2,578	2,034	544	
Total Non-Operating Revenue/(Expense)	\$ 51,132	\$ 52,631	(\$ 1,499)	
Operating Surplus/(Deficit) before Transfers	\$ 5,279	\$ 2,343	\$ 2,936	
Transfers and Other				
Transfers to Bus Replacement Fund	(\$ 2,162)	(\$ 2,016)	(\$ 146)	
Operating Surplus/(Deficit) after Transfers	\$ 3,117	\$ 326	\$ 2,790	

- Operating Deficit lower by \$4.4M driven by vacant/funded positions and lower Non-Personnel spending due to timing; partially offset by increased OT
- Non-Operating Revenues of \$51.1M are \$1.5M unfavorable vs budget of \$52.6M driven primarily by lower sales tax and grant drawdowns; partially offset by higher than anticipated interest income and lower Retiree Obligations
- Sales tax of \$26.5M is 2.7% lower than budget
- Bus Replacement Fund higher than budget by \$146K

* Pre-close financials, subject to adjustments post close; may not foot due to rounding

Capital Spending

7.9

April 30, 2025 Capital Budget Spend

<i>\$000's</i>	Project Category:	Year-to-Date Actuals*	Portfolio Total **	
			Budget	% Spend
Construction Related Projects		\$ 418	\$ 41,000	1.0%
IT Projects		447	2,004	22.3%
Facilities Repair & Improvements		703	2,655	26.5%
Revenue Vehicle Replacement		6,321	69,803	9.1%
Revenue Vehicle Electrification Projects		-	-	0.0%
Non-Revenue Vehicle Replacement		-	140	0.0%
Fleet & Maintenance Equipment		-	755	0.0%
Misc.		104	343	30.2%
Total		\$ 7,993	\$ 116,699	6.8%

YTD Project Spend, primarily:

- ✓ Watsonville Station Redevelopment
- ✓ Hydrogen Fueling Station
- ✓ ERP System
- ✓ Bus Shelters, Trash Cans, Benches
- ✓ 7 Hydrogen Buses
- ✓ OCTA Buses
- ✓ ZEB Charging Infrastructure

Future Project Spend:

- ✓ 46 Hydrogen Buses
- ✓ Watsonville Station Redevelopment
- ✓ Hydrogen Fueling Station
- ✓ ERP System
- ✓ Reimagine Metro

7.10

Questions?

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KEY PERFORMANCE INDICATORS (KPI) REPORT

FOR 3rd Quarter through March 31, 2025

Finance, Budget & Audit Standing Committee

May 9, 2025

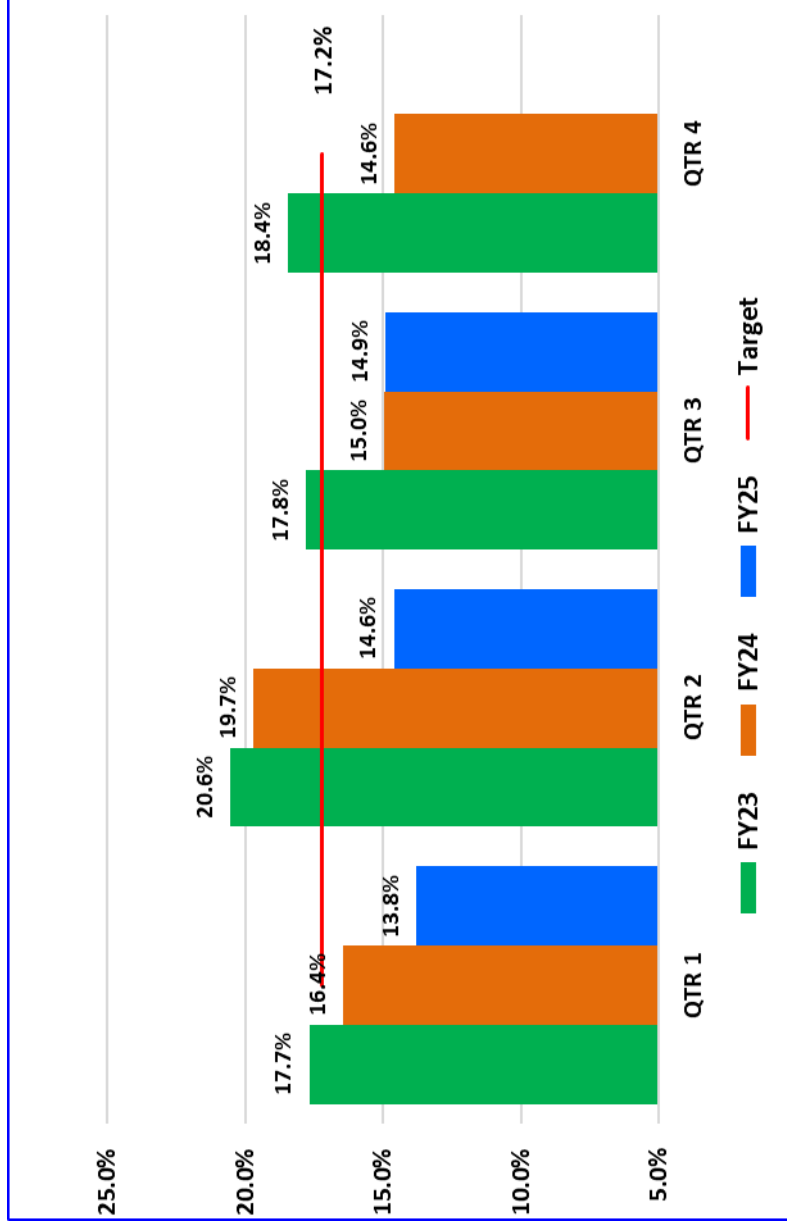
8.1 Chuck Farmer, Chief Financial Officer

Overview of Today's Presentation:

KPI Category	Criteria / Metric
Financial Performance	✓ System Farebox Recovery Ratio ✓ Fixed Route & Commuter Cost / RSH ✓ ParaCruz Cost / Trip
Productivity	✓ Total Ridership and Total Ridership / Hour ✓ UCSC, Cabrillo, Highway 17, & Local Ridership ✓ Passengers / RSH by Route
Risk Management & Safety	✓ Traffic Accidents ✓ Passenger Incidents
Reliability	✓ Miles between Chargeable Road Calls for Fixed Route, Highway 17, & ParaCruz
Dependability	✓ Cancelled Trips by Cause & Region ✓ Pass-Ups for Fixed Route, UCSC, & Routes

Financial Performance KPI's

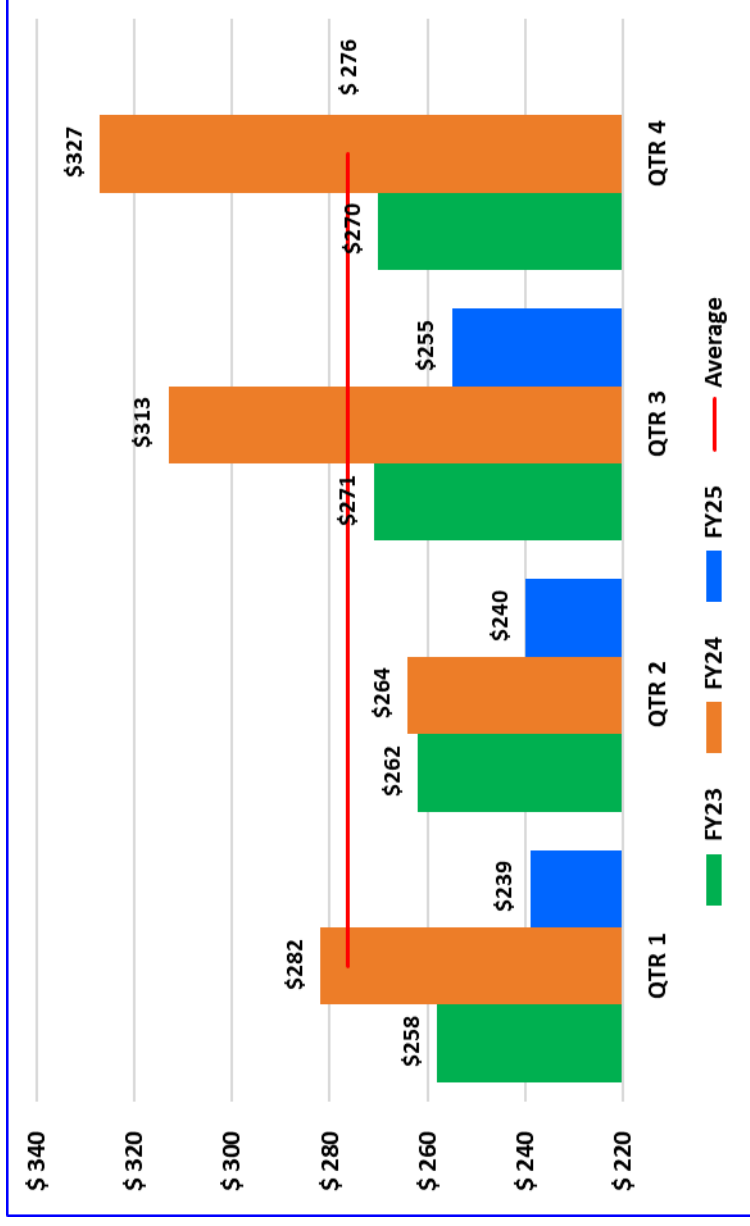
System Farebox Recovery:



- Q3 FY25 Farebox Recovery is 14.9%, a year-over-year slight decline of 0.1% when compared to Q3 FY24. While Fares Revenue increased by almost 10% year-over-year, Operating Expenses outpace revenue growth due to the increase in FTEs during the implementation of Phases 1 & 2 of Reimagine METRO. The Cost increase of 11% in operating expenses contributed to the declining Farebox Recovery Ratio in Q3 FY25

The Farebox Recovery Target of 17.2% is based on the average actuals from FY22, FY23 and FY24

Fixed Route/Commuter Cost per RSH

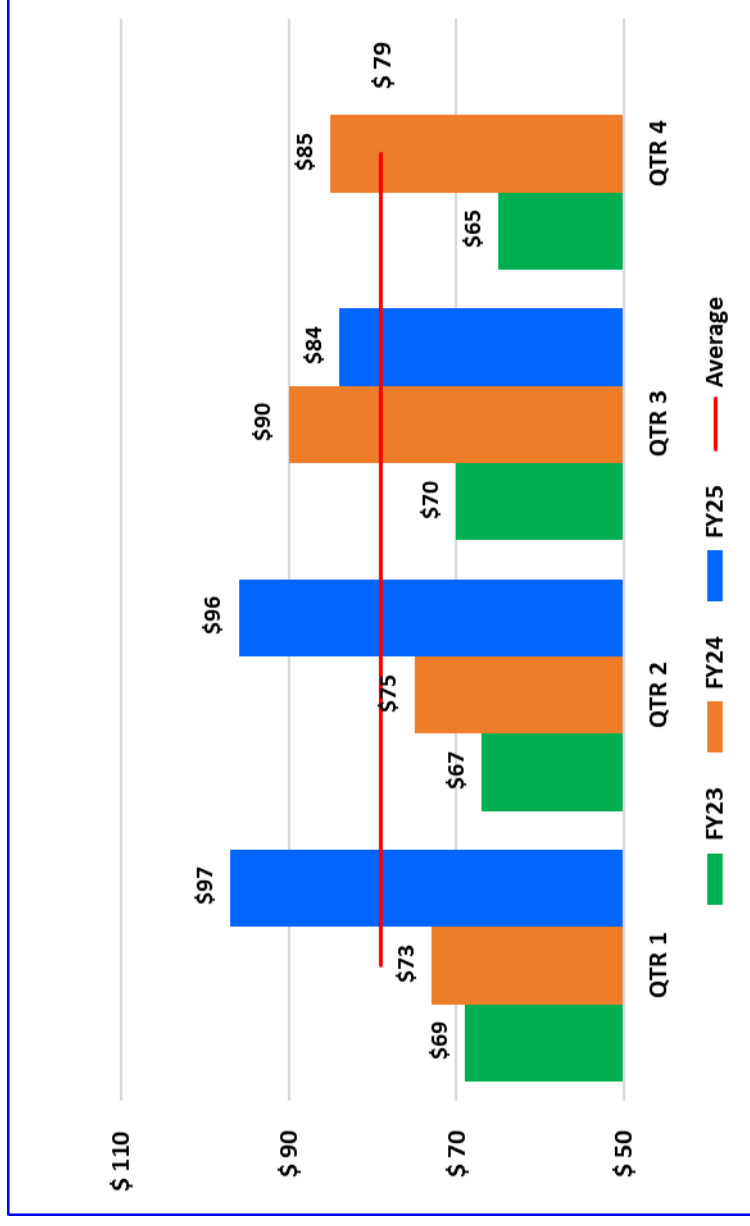


- Q3 FY25 Cost per RSH is lower by \$58, over prior year Q3 FY24 due to an increase in service hours of 13,269 or 33.9%

8.5

The Fixed Route/Commuter cost per RSH average of \$276 is based on the average actuals from FY22, FY23, and FY24

ParaCruz Cost per Trip

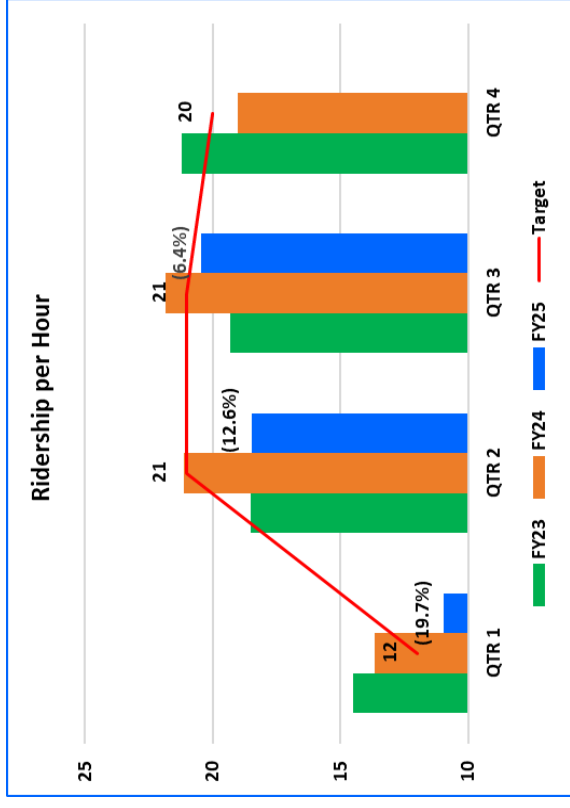
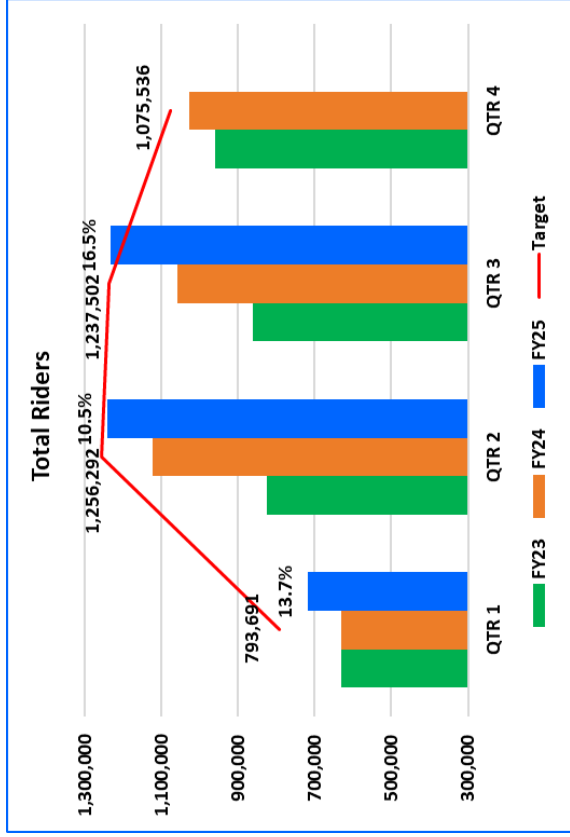


- Q3 FY25 Cost per Trip decreased \$6 over prior year due to a decline in trips of 1,700, or 9.5%, and ParaCruz Costs declined \$262,192, or 16.1% when compared to the same time period of FY24. Lower overtime, accrual payouts and worker's comp. expenses contributed to the cost reductions in Q3 FY25.

The ParaCruz Cost per Trip average of \$79 is based on the average actuals from FY22, FY23, and FY24

Productivity KPI's

Total Ridership / Ridership per Hour (RPH)

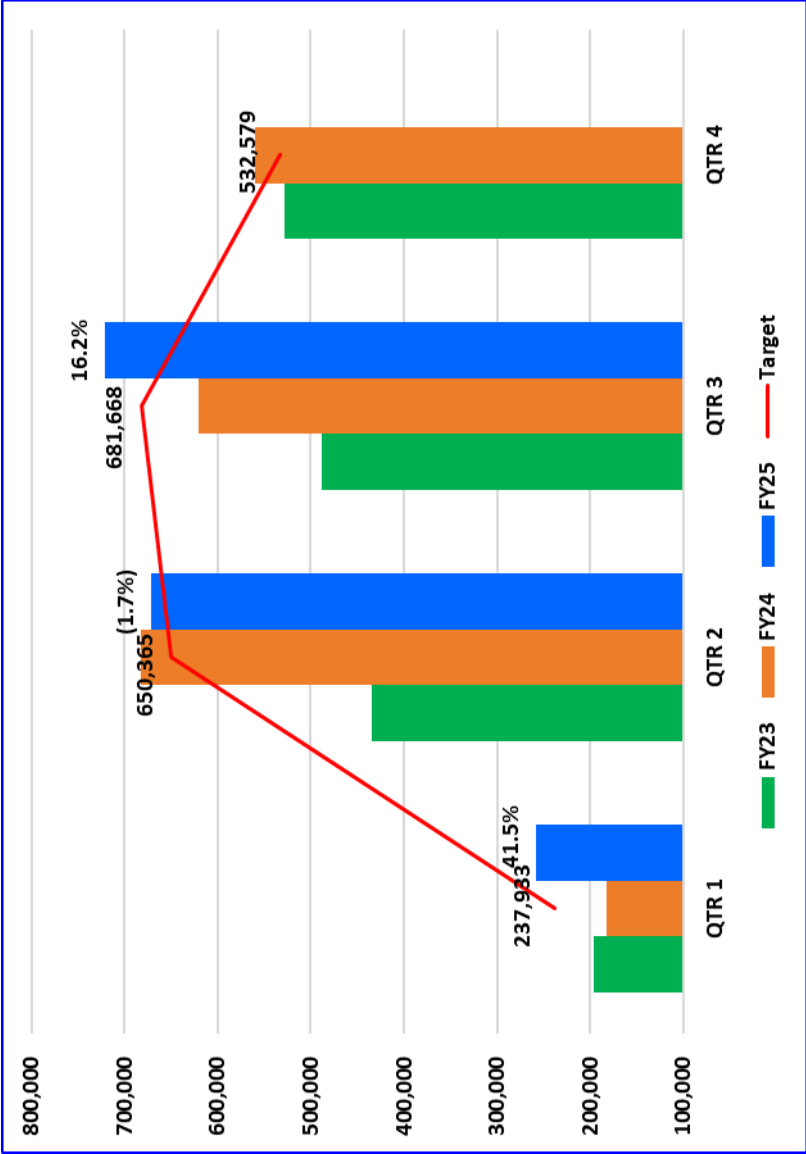


QTR 3				
Ridership	FY25	FY24	Variance	YoY Change
Local/Non-Student	327,305	301,195	26,110	8.7%
Student (UCSC, Cabrillo, K-12)	867,124	725,743	141,381	19.5%
Highway 17	38,695	31,299	7,396	23.6%

QTR 3				
Ridership	FY25	FY24	Variance	YoY Change
UCSC	720,542	620,321	100,221	16.2%
Cabrillo	59,338	37,545	21,793	58.0%
Youth	87,244	67,877	19,367	28.5%

The Quarterly Ridership/RPH Targets calculation is equal to 50% of the YOY quarterly service increase multiplied by the quarterly ridership from the previous year

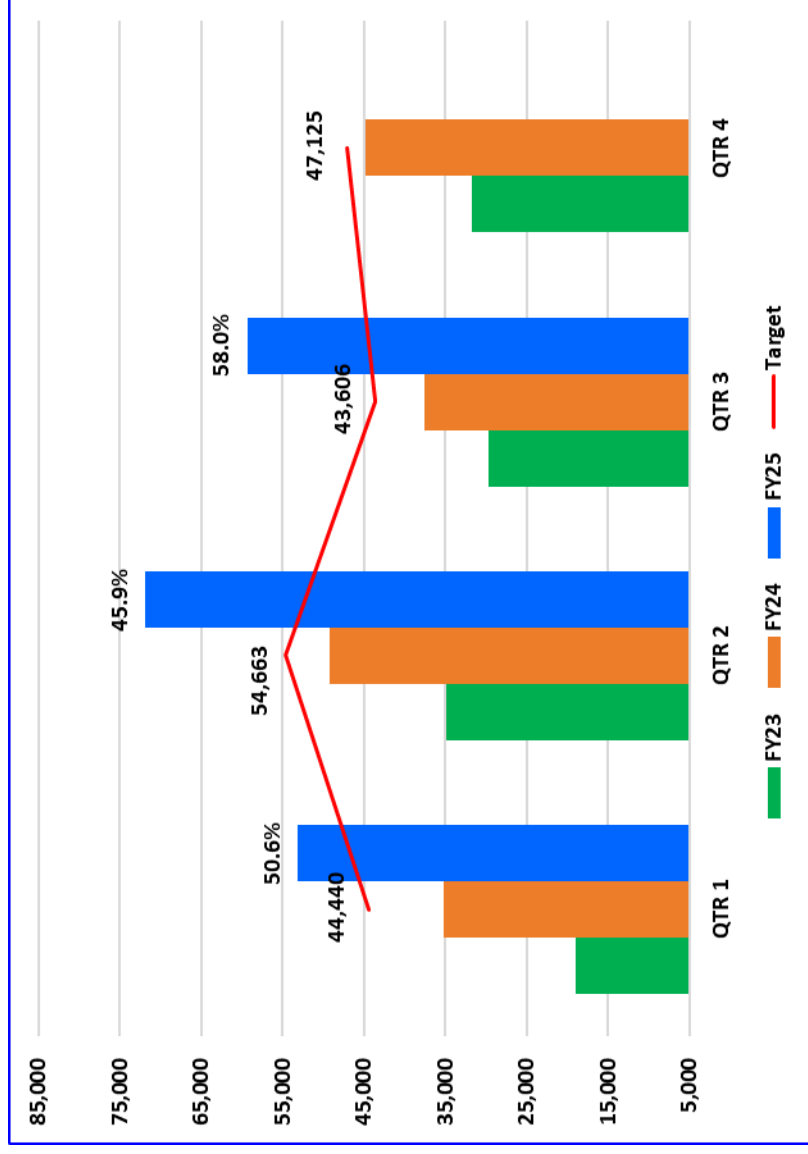
UCSC Ridership



- Q3 Ridership increased 100,221, or 16.2% when compared to Q3 FY24. METRO operated 19.8% more vehicle revenue hours over prior year Q3.

The Quarterly Ridership Target calculation is equal to 50% of the YOY quarterly service increase multiplied by the quarterly ridership from the previous year

Cabrillo College Ridership

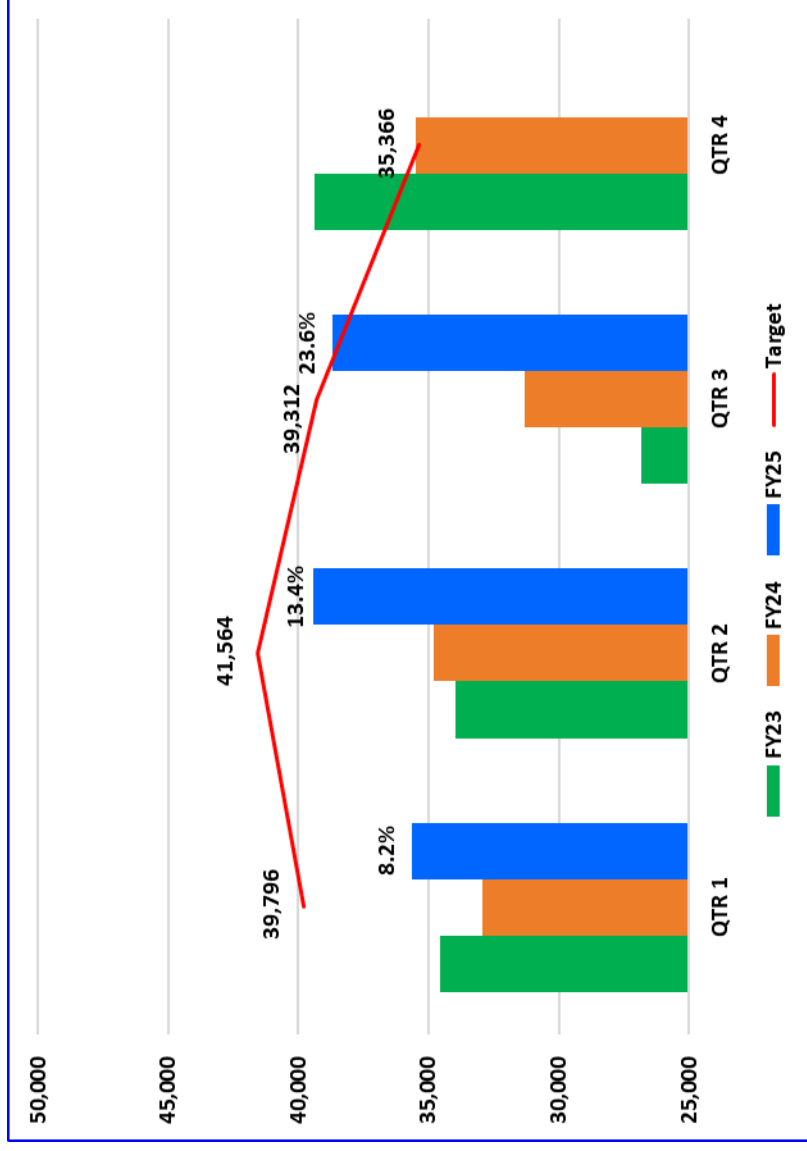


- Q3 Ridership increased 21,793, or 58.0% compared to Q3 FY24. METRO operated 32.3% more vehicle revenue hours over prior year Q3

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The Quarterly Ridership Target calculation is equal to 50% of the YOY quarterly service increase multiplied by the quarterly ridership from the previous year

Highway 17 Ridership

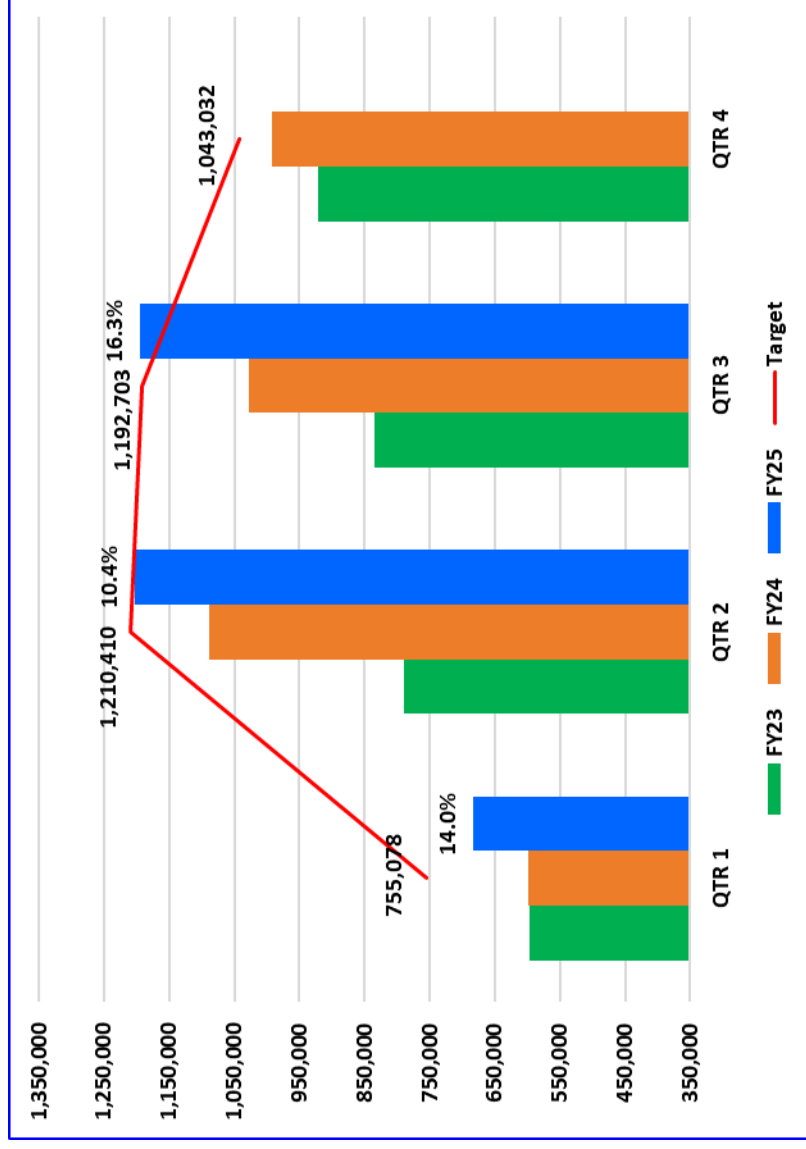


- Q3 Ridership increased 7,396, or 23.6% compared to Q3 FY24. METRO operated 51.2% more vehicle revenue hours over prior year Q3.

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The Quarterly Ridership Target calculation is equal to 50% of the YOY quarterly service increase multiplied by the quarterly ridership from the previous year

Local Ridership

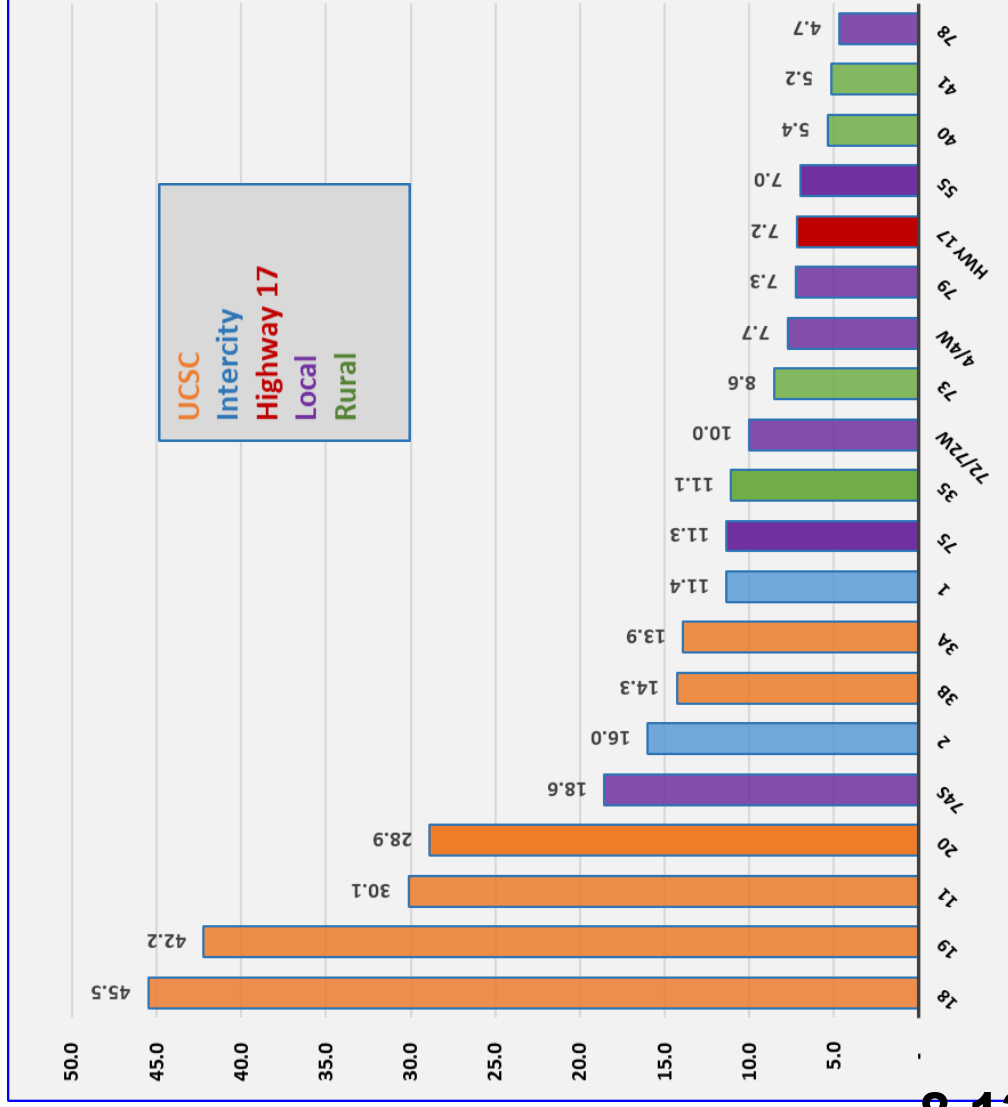


- Q3 Ridership increased 167,491, or 16.3% over prior year Q3. Although Metro operated 4.9% less service on all local routes, it did operate more vehicle revenue hours on routes 3A and 3B (23.3% and 15.9% respectively), which has the highest local ridership
 - . UCSC – 16.2% increase
 - . Cabrillo – 58.0% increase
 - . K-12 – 28.5% increase

The Quarterly Ridership Target calculation is equal to 50% of the YOY quarterly service increase multiplied by the quarterly ridership from the previous year

YTD FY25 Passengers/Service Hours by Route

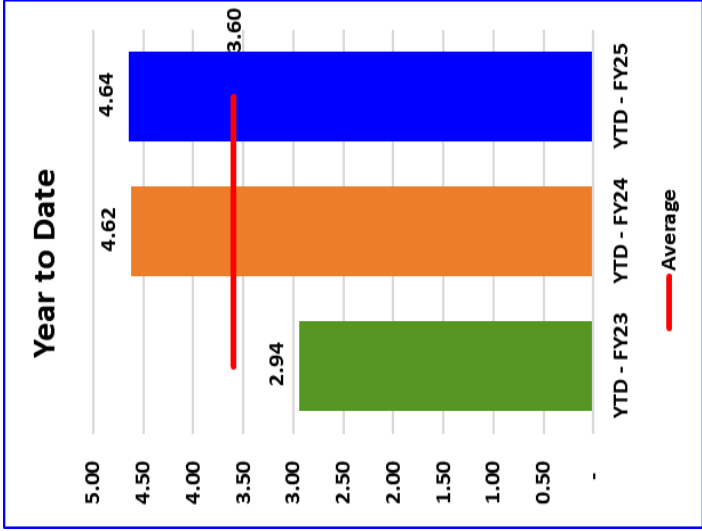
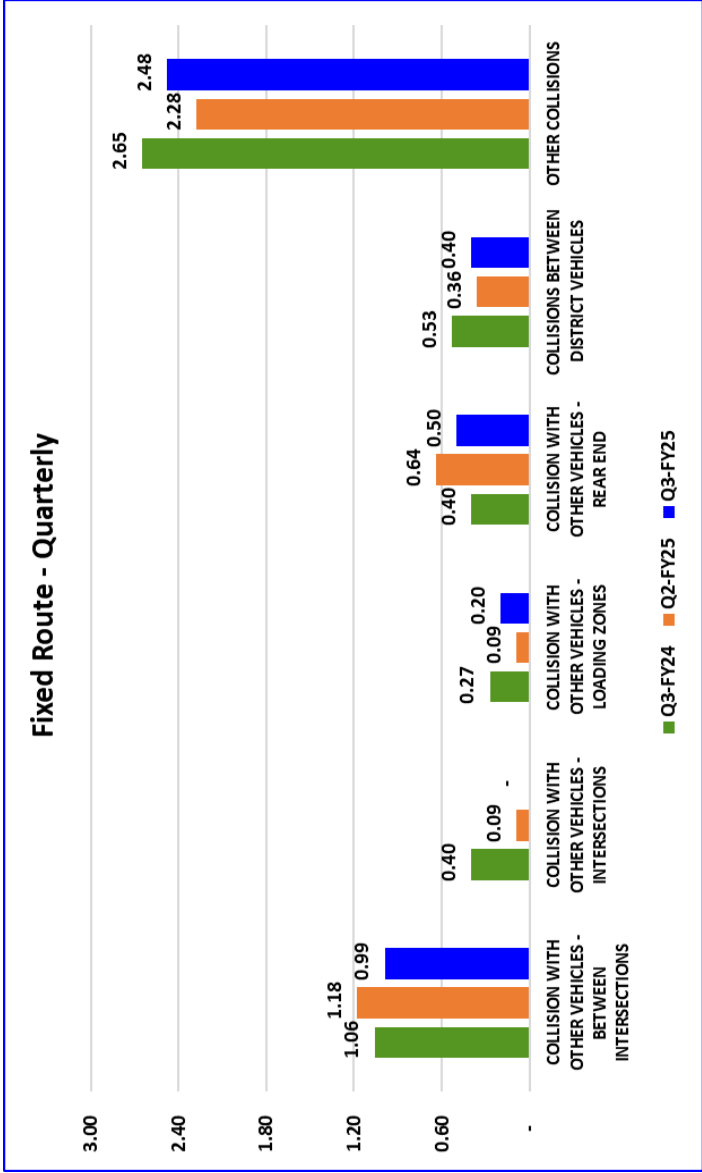
- Total Passengers/Service Hours were 17.2
- Combined UCSC Passengers/Service Hours were 34.7
- Combined Intercity Passengers/Service Hours were 12.3
- Combined Rural Passengers/Service Hours were 9.7
- Combined Local Passengers/Service Hours were 8.2
- Combined Highway 17 Passengers/Service Hours were 7.2



Risk Management & Safety KPI's

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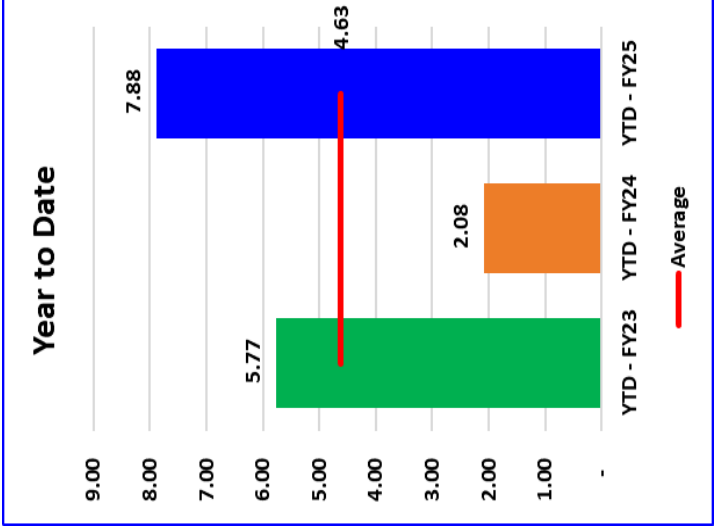
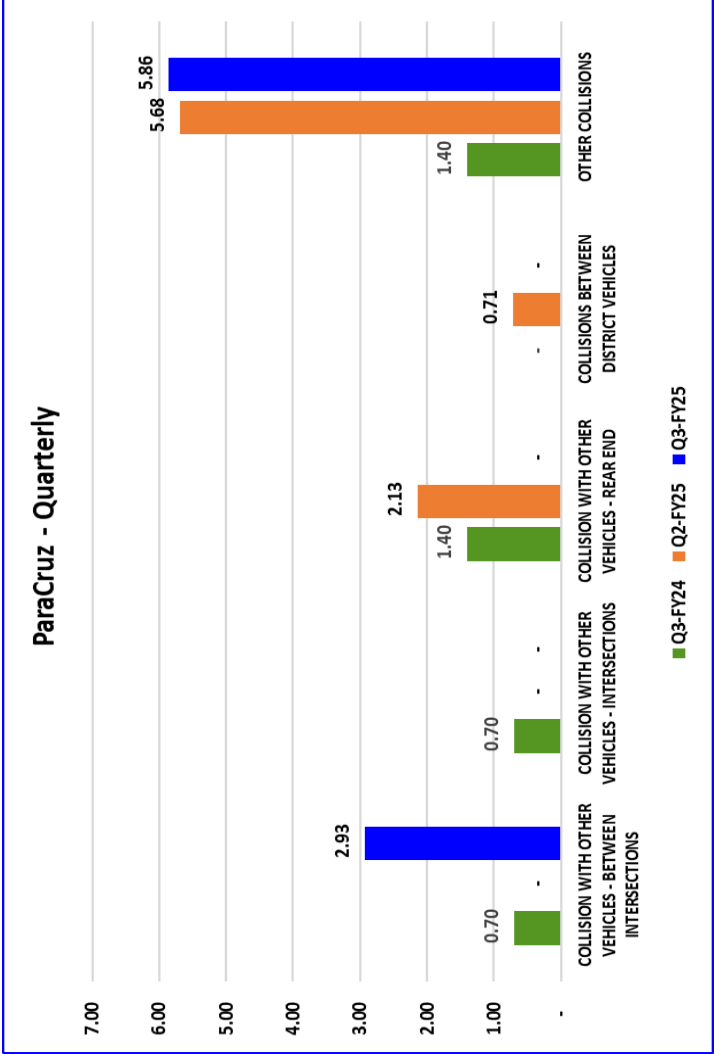
Fixed Route - Traffic Accidents



The YTD total is incident rate per 100,000 miles for all incidents (Collisions between/at intersections, fixed object and rear end collisions, along with collisions between District vehicles)

- The numbers shown above are the Accident rate for each listed quarter based upon Total number of incidents in each category per 100,000 miles; which is the industry standard for reporting accidents. This number helps us to better compare previous quarters with each other especially when miles and passenger increases have occurred in the transit system such as Reimagine METRO
- The data shows that overall accidents in fixed route have gone down year-over-year
- YTD Accidents have gone up since FY23. This data is all accidents/incidents combined whether they are chargeable (the fault of the operator) or not
- Metro average of 3.60 is based on 3-year average of Total incidents per 100,000 miles (FY22, FY23, FY24); All Quarterly categories with events are shown

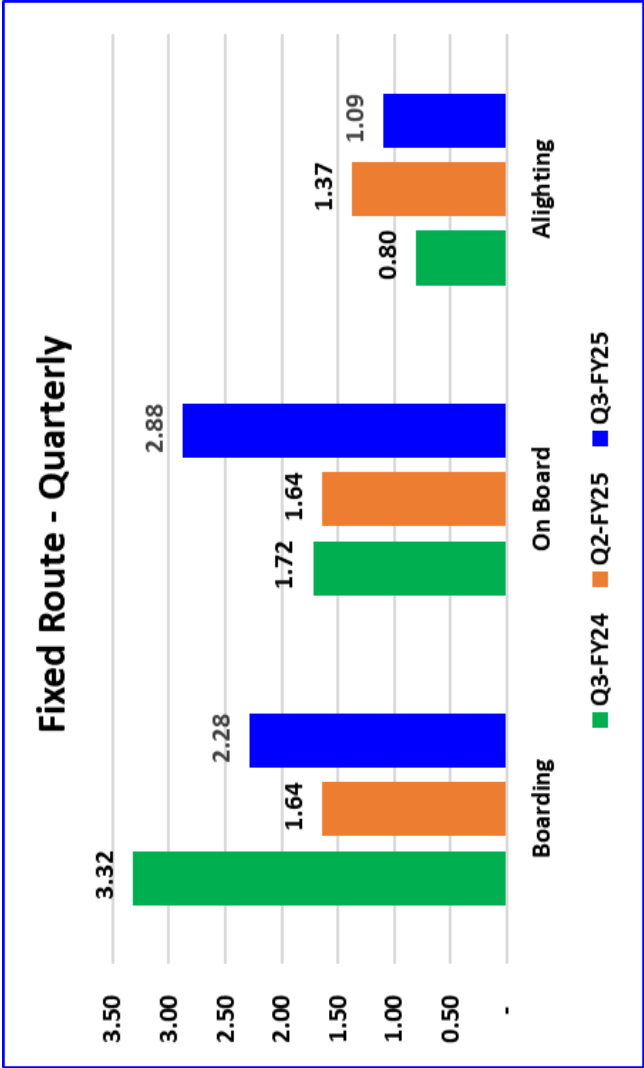
ParaCruz - Traffic Accidents



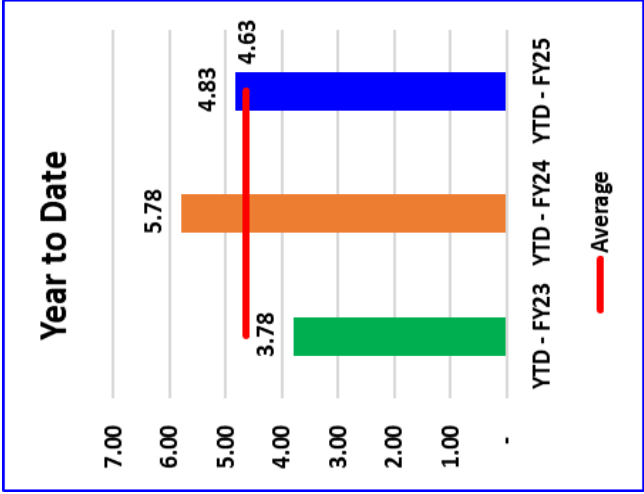
The YTD total is incident rate per 100,000 miles for all incidents (Collisions between/at intersections, fixed object and rear end collisions, along with collisions between District vehicles)

- YTD ParaCruz Accidents have gone up since FY23. This data is all accidents/incidents combined whether they are chargeable (the fault of the operator) or not
- Rear end collisions and collisions between District vehicles went down to zero in Q3 FY25
- ParaCruz Accidents with other vehicles have gone up since Q2 FY25. This number incorporates all incidents regardless of whether it was the operator’s fault. Chargeability data lags a quarter, we will have a future slide that removes non-chargeables from the accident rate to compare next quarter
- Metro average of 4.63 is based on 3-year average of Total incidents per 100,000 miles (FY22, FY23, FY24); All Quarterly categories with events are shown

Fixed Route - Passenger Incidents

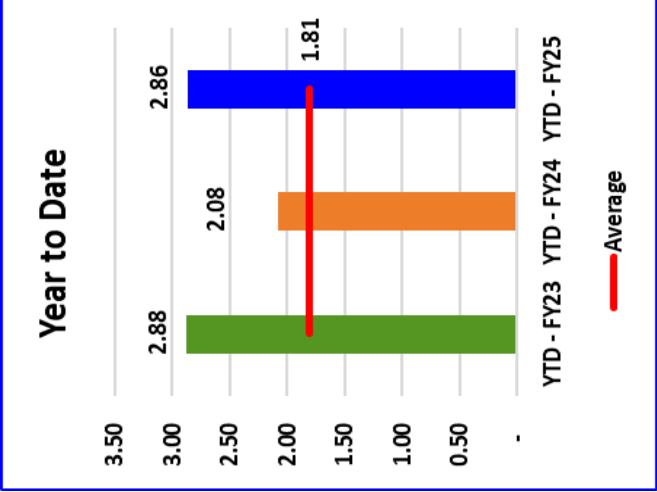
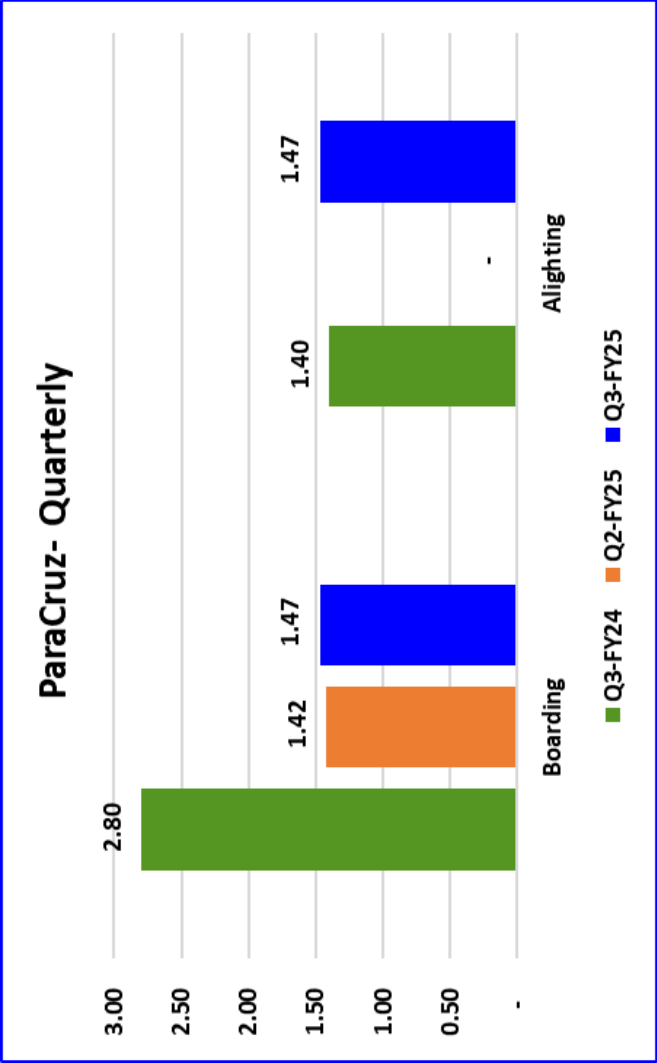


Incidents per 100,000 miles



- The numbers shown above are the incident rate for each listed quarter based upon Total number of passenger incidents in each category per 100,000 miles which is the industry standard for reporting accidents. This number helps us to better compare previous quarters with each other, especially when miles and passenger increases have occurred in the transit system such as Reimagine METRO
- Most boarding/on board incidents occur when the passengers are using cell phones and not paying attention
- Boarding and On-Board passenger incidents have gone up since FY25 Q2. We will be monitoring this trend to see if mitigations are necessary
- Alighting passenger incidents have gone down since FY25 Q2
- Overall Boarding Passenger incidents have gone down since FY24 Q3
- YTD Ridership numbers are 2,315,824, 2,814,231, and 3,193,520 respectively for FY23, FY24, and FY25
- Metro Average of 4.63 is based on 3-year average total incident rate per 100,000 miles (FY22, FY23, FY24)

ParaCruz - Passenger Incidents

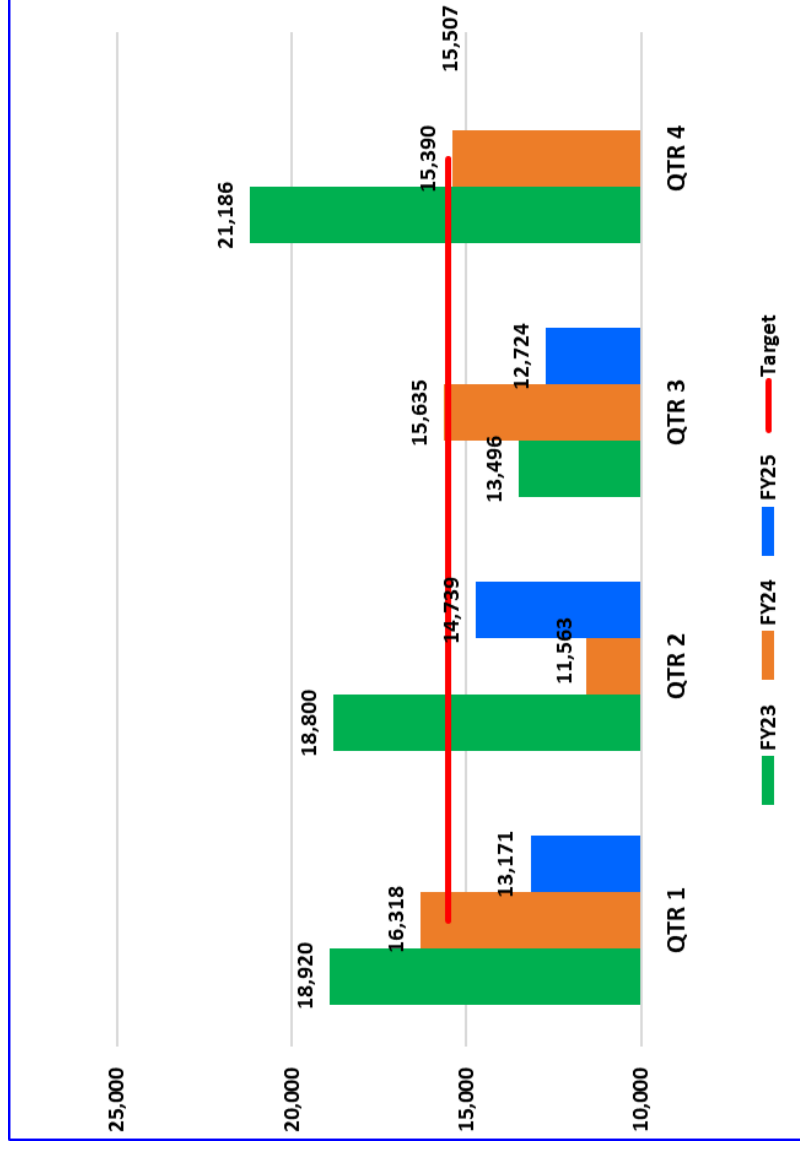


Incidents per 100,000 miles

- Overall passenger incidents have gone down over prior year Q3 FY24
- Total YTD passenger incidents have gone up
- Most boarding/on board incidents occur when the passengers are using cell phones and not paying attention
- YTD PC trips are 56,359, 55,556, and 48,190 respectively for FY23, FY24, and FY25
- Metro Average of 1.81 is based on 3-year average per 100,000 miles (FY22, FY23, FY24)

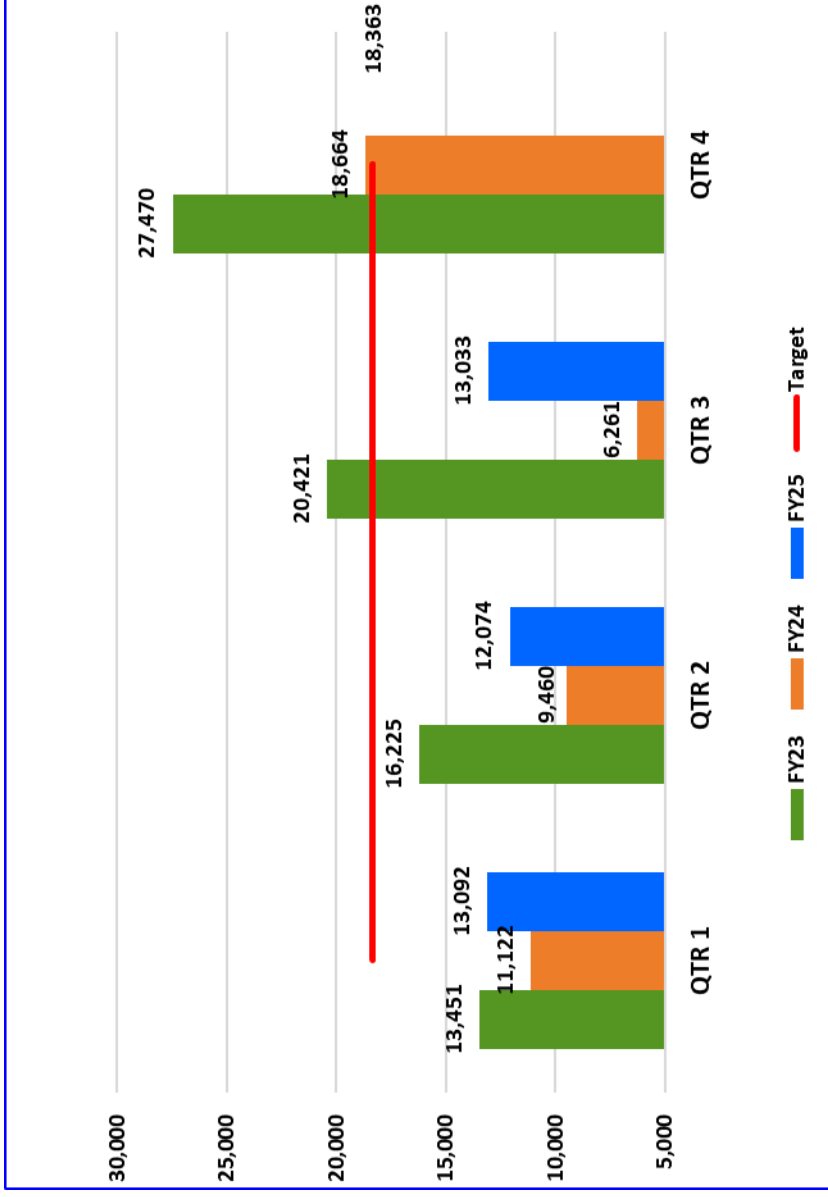
Reliability KPI's

Mean Miles Between Chargeable Road Calls – Fixed Route (Local)



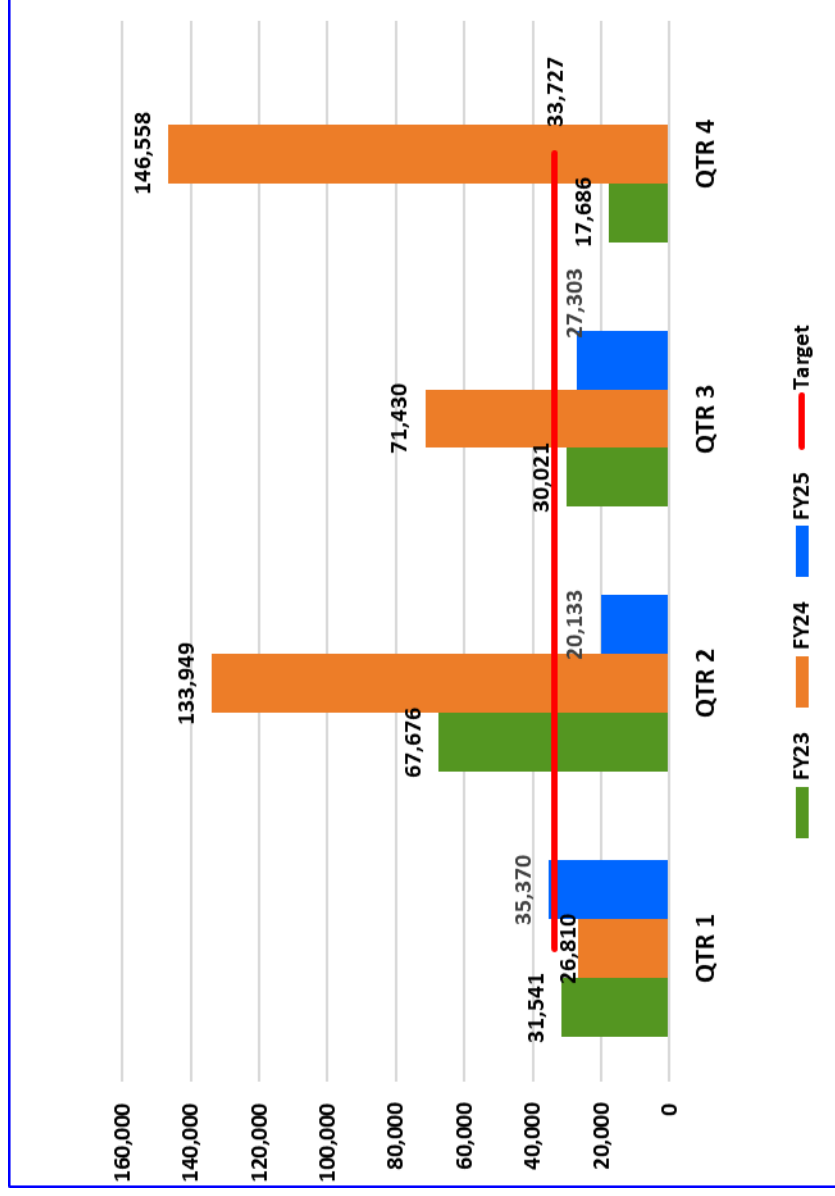
- Q3 FY25 mileage between calls decreased by 2,911, total miles increased by 224,181, and road calls increased by 27 when compared to the same time period in FY24, resulting in a lower mileage between calls
 - Chargeable road calls in Q3 FY25 were 19 in January, 18 in February, and 31 in March
- The current target of 15,507 is based off a 3-year average (FY21, FY22, FY23)

Mean Miles Between Chargeable Road Calls – Highway 17



- Q3 FY25 mileage between calls increased by 6,772 in correlation with total miles increasing by 30,659 and road calls decreasing by 7 when compared to the same time period in FY24
 - Chargeable road calls in Q3 FY25 were 4 in January and February, and 3 in March
- The current target of 18,363 is based off a 3-year average (FY21, FY22, FY23)

Mean Miles Between Chargeable Road Calls – ParaCruz

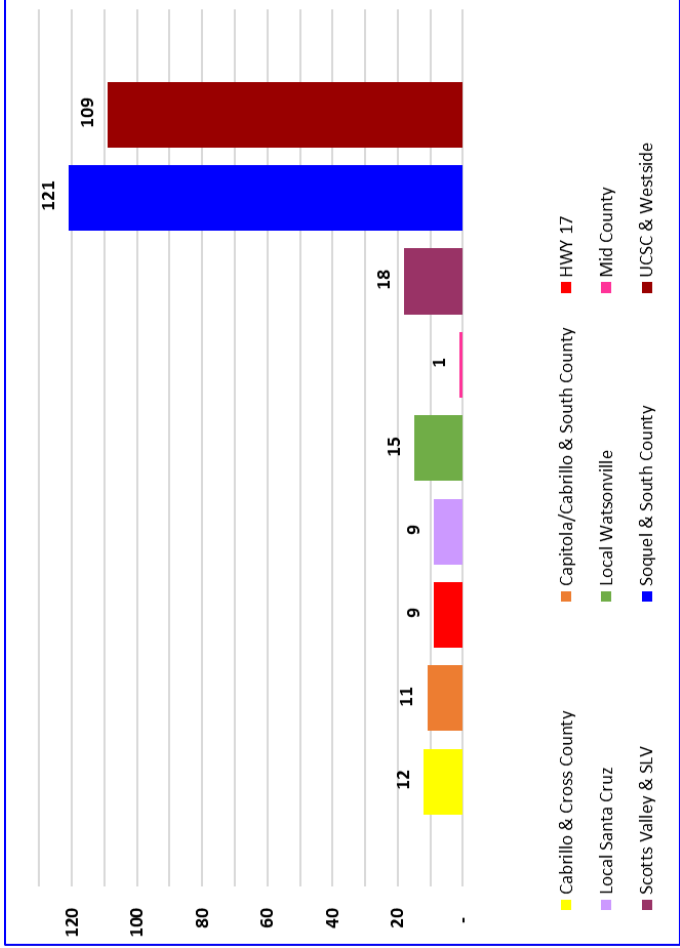
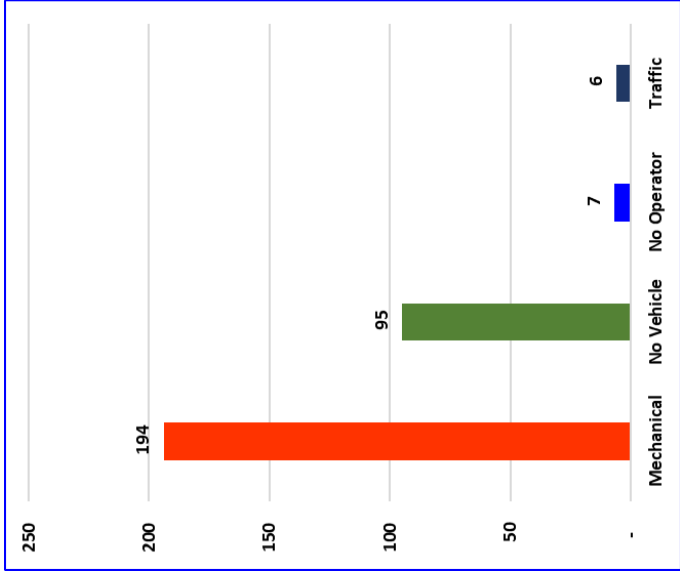


- Q3 FY25 mileage between calls decreased by 44,127 while road calls increased by 3. Average mileage is derived by total miles divided by road calls and only 2 road calls in Q3 FY24, resulted in a high variance compared to current Q3
 - Chargeable road calls in Q3 FY25 were 2 in January, 3 in February, and 0 in March
- The current target of 33,727 is based off a 3-year average (FY21, FY22, FY23)

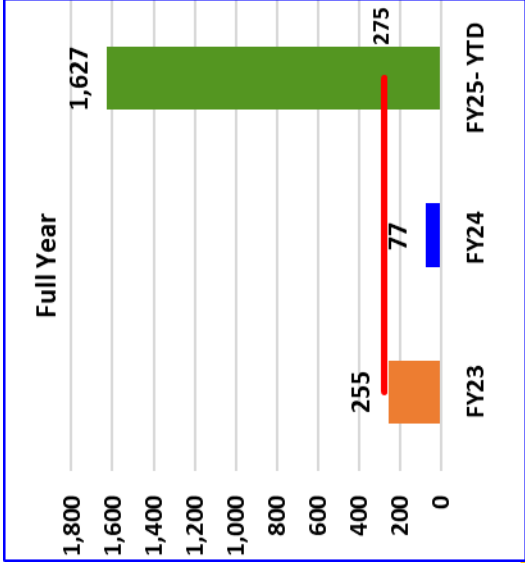
Dependability KPI's

8.23

Cancelled Trips by Cause & Region

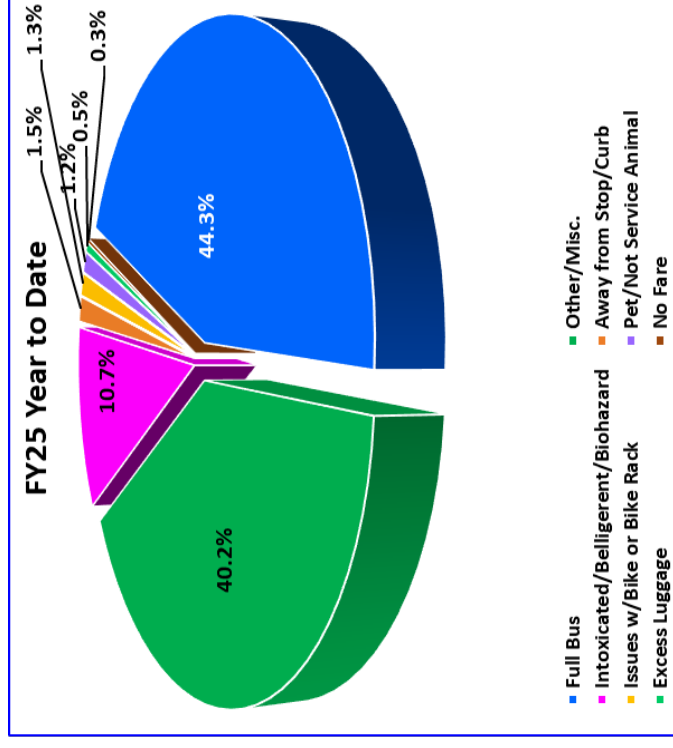
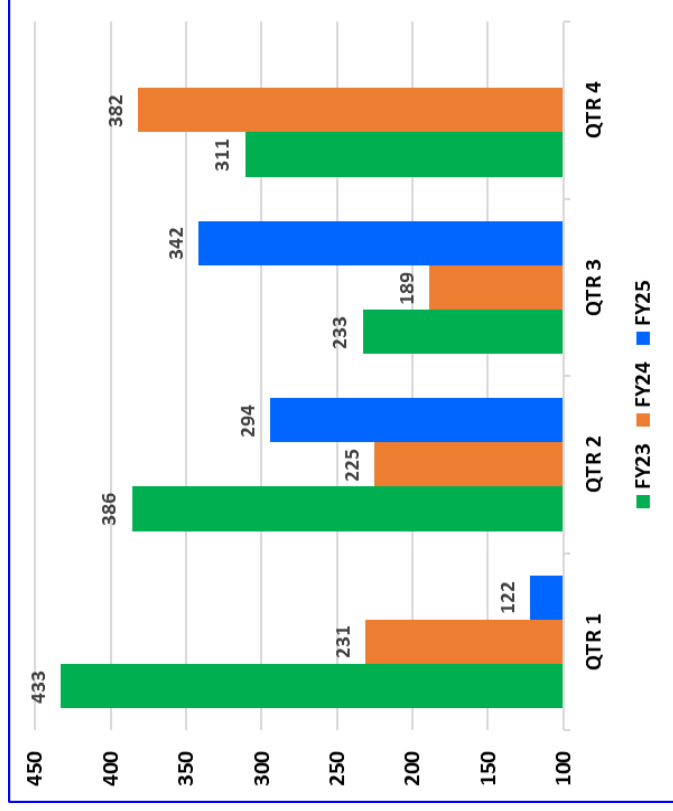


- There were 305 cancelled trips in Q3 FY25 – 110 in January, 60 in February and 135 in March primarily due to mechanical and no vehicle issues
- Nine regions were impacted – Cabrillo & Cross County, Capitola/Cabrillo & South County, HWY 17, Local Santa Cruz, Local Watsonville, Mid County, Scotts Valley & SLV, Soquel & South County, and UCSC & Westside



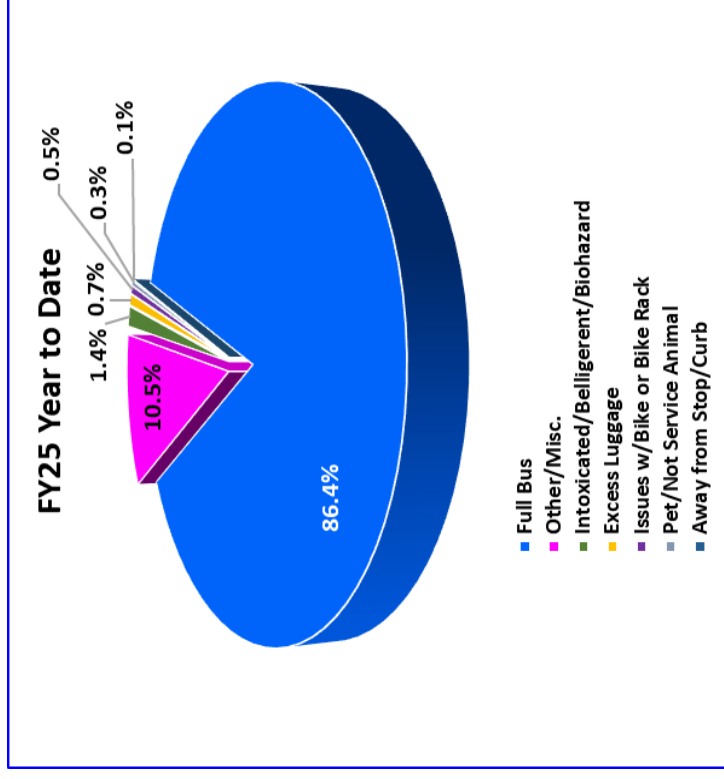
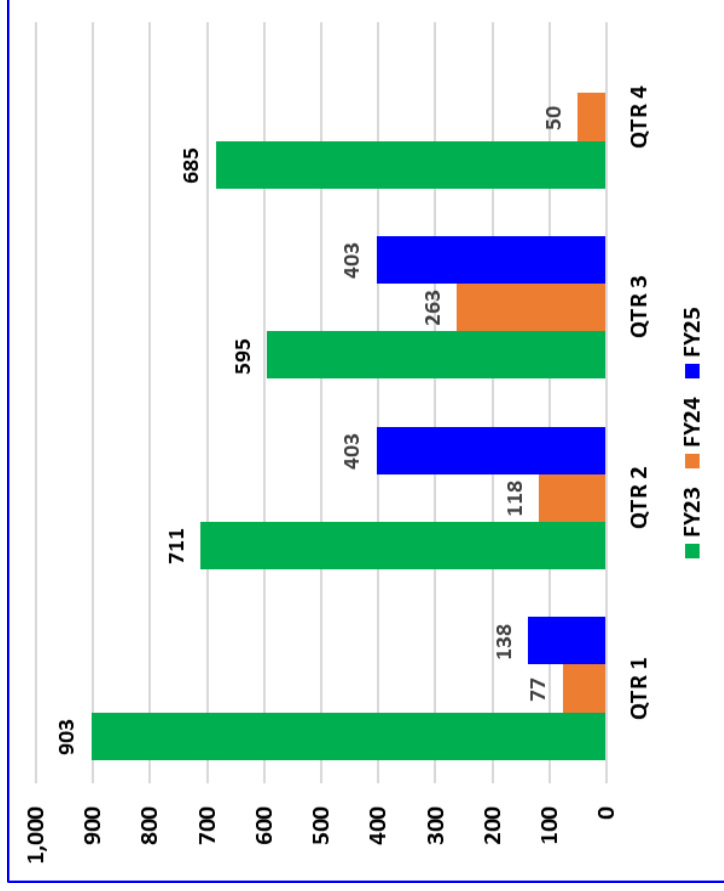
Full year average of 275 is based 3-year average (FY22, FY23, FY24)

Pass-Ups by Quarter/Reason - Fixed Route



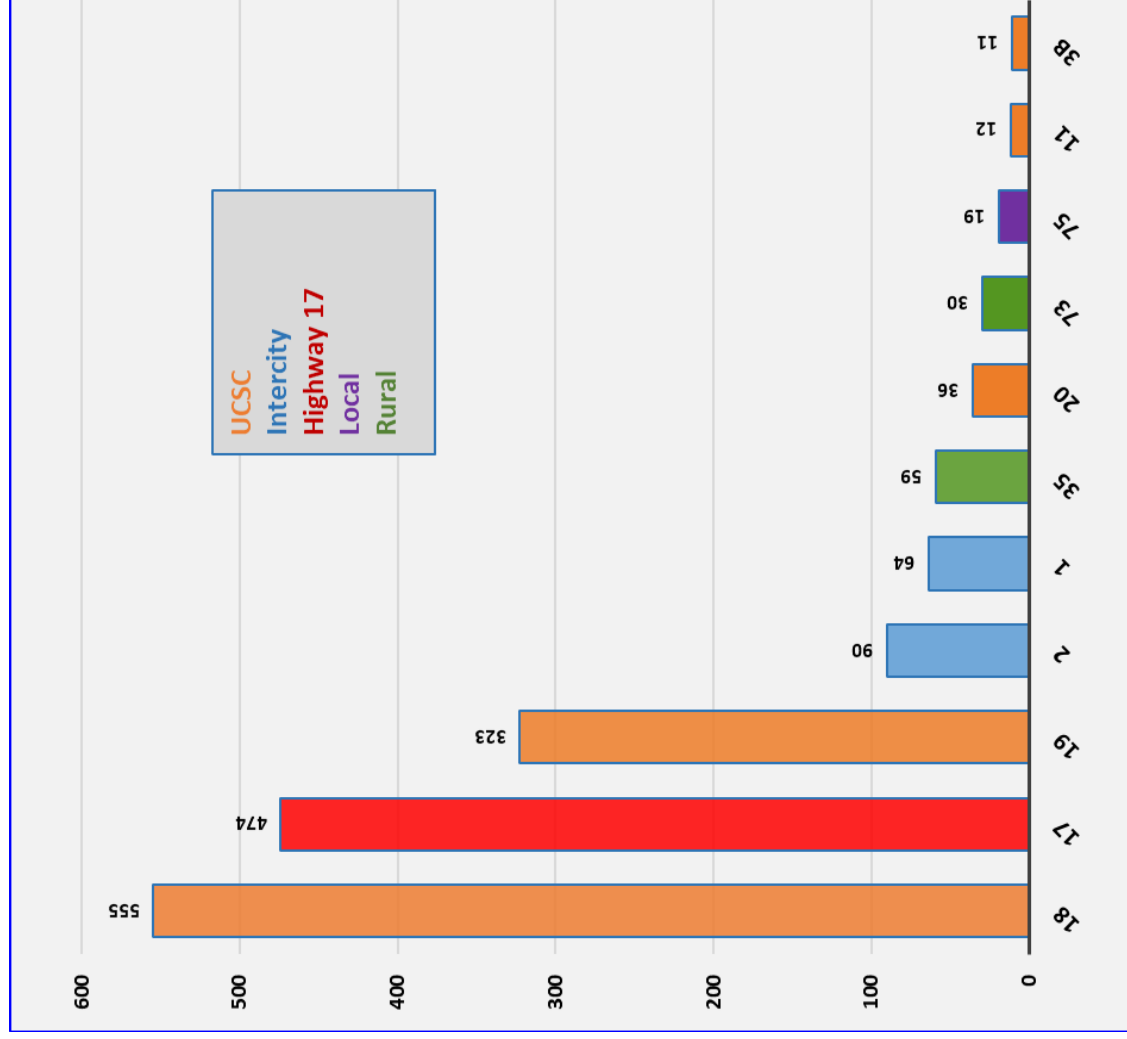
- In Q3 FY25, total pass-ups were 342, which is 153 (81.0%) higher when compared to Q3 FY24
- January had an increase of 145 pass-ups (241.7%), February had an increase of 49 (92.5%), and March had a decrease of 41 (53.9%) when compared to the same time period as FY24
- 44.3% of Year-to-Date total pass-ups are caused by full bus capacity, followed by 40.2% Other/Misc, which covers a wide range of issues (such as Surfboards, No Shoes, Smoking/Vaping, and Hygiene to name a few), and 10.7% due to Intoxicated/Belligerent/Biohazard, all other categories are 1.5% or less

Pass-Ups by Quarter/Reason - UCSC



- In Q3 FY25, total pass-ups were 403, which is 140 (53.2%) higher when compared to Q3 FY24
- There were increases across all months - January had 80 pass-ups (41.7%), February had 54 (96.4.%), and March had 6 (40.0%) when compared to the same time period as FY24
- 86.4% of Year-to-Date total pass-ups are caused by full bus capacity, followed by 10.5% caused by Other/Misc., all other categories are 1.4% or less

YTD FY25 Pass-Ups by Route*



- YTD Pass-ups total 1,702
- UCSC Routes comprised 944 (55.5%), of which 86.4% were due to full bus capacity
- Highway 17 Routes comprised 474 (27.8%), of which 63.7% were due to full bus capacity
- Intercity Routes comprised 162 (9.5%), of which 50.6% were due to Other/Misc.
- Rural Routes comprised 90 (5.3%), of which 42.2% were due to Other/Misc.
- Local Routes comprised 32 (1.9%), 68.8% were due to Other/Misc.

Questions ?

KPI Metric Descriptions & Importance

Metric	Description & Importance
Financial Performance	The Farebox Recovery Ratio represents the passenger fares (Fixed Route and Commuter) coverage of Metro's agency costs; this provides insight to the amount of non-passenger revenue (subsidy) needed to cover costs. Additionally, it allows the agency to compare cost-effectiveness within its own service. Fixed Route and Commuter Cost per Revenue Service Hour (RSH) along with the ParaCruz Cost per Trip depict the cost per hour of service/trip. By effectively tracking and minimizing costs, this measurement ensures efficient delivery of transit services. Data presented is by Quarter, for the current and past two fiscal years.
Productivity	Total Ridership and Ridership per hour are measures of productivity. The metrics depict seasonal fluctuations in ridership related to holidays, school terms, and other changes. Student ridership, historically a large portion of METRO's total ridership, shows changes in student enrollment and seasonal trends can be seen year over year. Highway 17 demonstrates METRO's commuter ridership, connecting Santa Cruz to San Jose. Local Ridership excludes student and commuter routes and reflects all other routes within the county. Passengers per Revenue Service Hour (RSH) depicts the productivity of each route. This ratio brings the true productivity of each route to scale and can stimulate discussions about frequency of service in urban and semi-urban areas of the of the county versus geographic coverage. Data presented is by Quarter, for the current and past two fiscal years.

KPI Metric Descriptions & Importance, con't

Metric	Description & Importance
Risk Management & Safety	Traffic Accidents are broken down into different categories: Collisions between intersections, at the intersection, with fixed objects, with other district vehicles
	Passenger Incidents, such as passenger falls, happen with METRO passengers either while boarding a bus, on board a bus, or alighting (descending) a bus.
	Data presented is by Quarter, for the current quarter, previous quarter, and the current quarter for the last fiscal year.
	The metric is calculated using the accident rate based on a formula that shows how many incidents of each category occur per 100,000 revenue miles driven. This helps to compare safety performance for each quarter even as overall revenue miles change.
	The YTD total is <u>all</u> incidents (Collisions between/at intersections, fixed object and rear end collisions, along with collisions between District vehicles)
Reliability	Any mechanical failure that impedes the vehicle from starting or completing a scheduled revenue trip because actual movement is limited, or there are safety concerns, are used to calculate the Mean Miles Between Chargeable Road Call.
	The metric is calculated using the number of miles for the month divided by the number of chargeable road calls for each service type (Fixed Route, Commuter, and ParaCruz).
	Data presented is by Quarter, for the current and past two fiscal years.

KPI Metric Descriptions & Importance, con't

Metric	Description & Importance
Dependability	Cancelled Trips are presented by Region and Cause for the current quarter only and YTD for the current year, and full year for the previous two fiscal years. Pass-Ups occur when a bus operator must leave behind a passenger for a variety of reasons: No Fare, Exceeds Capacity Load (Full Bus), Intoxicated/Belligerent/Biohazard, and All Other. Pass-Ups data are presented by Quarter, for the current and past two fiscal years for both Fixed Route and UCSC along with a YTD presentation of Routes with 10 or more Pass-Ups

Historical Metrics

Metric	FY20	FY21	FY22	FY23	FY24	YTD FY25
Farebox Recovery	24.1%	11.2%	16.6%	18.6%	16.2%	14.4%
Fixed Route/Commuter Cost/RSH	211	298	271	247	296	244
ParaCruz Cost/Trip	72	181	91	69	80	92
Monthly Mean Miles Between Chargeable Road Calls - Fixed Route	13,216	13,695	15,401	17,602	14,494	13,509
Monthly Mean Miles Between Chargeable Road Calls - Highway 17	24,126	18,016	18,699	18,341	9,959	12,700
Monthly Mean Miles Between Chargeable Road Calls - ParaCruz	44,329	53,393	29,626	29,729	66,326	26,183
Annual Road Miles - Fixed Route	2,443,157	1,999,474	2,325,531	2,358,618	2,594,510	2,728,898
Annual Road Miles - Highway 17	562,616	324,281	373,984	403,492	468,091	482,585
Annual Road Miles - ParaCruz	623,119	373,748	503,650	505,399	530,608	418,927