



Western Contra Costa
Transit Authority

NOTICE OF MEETING

A Regular Meeting of the WCCTA Board of Directors
will be held:

DATE: October 8, 2026 (Thursday)
TIME: 6:30 PM
PLACE: City of Pinole Council Chambers
2131 Pear Street, Pinole, CA

Attend in Person in Pinole Council Chambers or via
Zoom ID: 862 0063 0753
<https://us02web.zoom.us/j/86200630753>
Zoom Phone Number: 1-669-900-6833
Meeting Number - 862 0063 0753

Americans with Disabilities Act: If you need assistance to participate in a WCCTA Board meeting or require the agenda or agenda packet in an accessible format, please contact the WestCAT Administrative Office at (510) 724-3331. Providing at least 48 hours' notice will help staff arrange reasonable accommodation for access to the meeting or service.

AGENDA

A. CALL TO ORDER, ROLL CALL, PLEDGE OF ALLEGIANCE

B. APPROVAL OF AGENDA

C. PUBLIC COMMUNICATIONS

This is the time for members of the public to raise with the Board of Directors matters of general interest that are not on the agenda. In accordance with the provisions of the Brown Act, the Board will automatically refer any matters brought before it at this time to staff, and the matter may be placed on a future agenda. The time limit is 3 minutes and is subject to modification by the Chair.

1.0 CONSENT CALENDAR

If a Board member would like to discuss any item on the Consent Calendar, it may be pulled from the Consent Calendar. **Action Requested: Recommend Approval of all Items on the Consent Agenda as follows:**

- 1.1 Approval of Minutes of Regular Board Meeting of August 13, 2026, and September 10. **[Action Requested: Approval of Minutes] ***
- 1.2 Approval of Expenditures for August and September 2026. **[Action Requested: Approval of Expenditures] ***
- 1.3 Receive Contractors' Monthly Management Reports for July and August 2026 and the Monthly Revenue Reconciliation Report for July 2026 **[Action Requested: Receive and File] ***
- 1.4 Receive the FY26 4th quarter Post Audit Income Statement. **[Action Requested: Receive and File] ***

- 1.5 Receive WCCTA Audited Financial Statements for Year Ending June 30, 2026.
[Action Requested: Receive and File] *

2.0 ITEMS FOR BOARD ACTION / DISCUSSION

- 2.1 Consideration and Discussion of Resolution 2026-04 Approving Western Contra Costa Transit Authority's Revised Zero-Emission Bus Rollout Plan and Submission to CARB **[Action Requested: Adoption of Resolution 2026-04 Approving Western Contra Costa Transit Authority's Revised Zero-Emission Bus Rollout Plan and Submission to CARB] ***
- 2.2 Consideration and Discussion of Resolution 2026-05 Authorizing the General Manager to Submit Western Contra Costa Transit Authority's Innovative Clean Transit Regulation Exemption Application to the California Air Resources Board **[Action Requested: Adoption of Resolution 2026-05 Authorizing the General Manager to Submit Western Contra Costa Transit Authority's Innovative Clean Transit Regulation Exemption Application to the California Air Resources Board] ***
- 2.3 Approval of the FY25-26 LCTOP Cycle A Local Match for the Zero-Emission Bus Purchase Project and the FY25-26 LCTOP Cycle B System-Wide Free Rides on Select Days Project. **[Action Requested: Approval of the FY25-26 LCTOP Cycle A and Cycle B Projects]**
- 2.4 Discussion of WestCAT service to Hercules Waterfront / HUB **[Action Requested: Discussion Item Direction to Staff]**
- 2.5 Discussion of WestCAT Service Changes **[Action Requested: Discussion Item Direction to Staff]**

3.0 COMMITTEE REPORTS

- 3.1 General Manager's Report **[No Action: Information Only]**
- 3.2 WCCTC Representative Report **[No Action: Information Only]**

4.0 CORRESPONDENCE

5.0 BOARD COMMUNICATION / ITEMS FOR FUTURE BOARD MEETINGS

6.0 ADJOURNMENT

* Enclosures
^^For Distribution

Next Board Meeting: Thursday, November 12, 2026

Agenda items for regular Board of Directors meetings are posted at least 72 hours before each meeting at the WCCTA Administrative Office and on the Authority's website: <https://www.westcat.org/Home/InsBoard>.

Documents provided to a majority of the Board of Directors after the packet is distributed regarding any item on this agenda will be available for public inspection at the Administration Counter at WCCTA, 601 Walter Avenue, during regular business hours (Pursuant to SB 343 or California Government Code Section 54957.5 - effective July 1, 2008). In addition to the meeting agendas and packets, this information will be uploaded and posted on the Authority's website: <https://www.westcat.org/Home/InsBoard>. The posting of SB 343 information on this website is in addition to the posting of the information at the legally required locations specified above.

WCCTA Board meetings are prerecorded and available upon request. To request a recording, please call 510-724-3331 or email info@westcat.org and include the date(s) of the recording(s) you are requesting.



Western Contra Costa
Transit Authority

Agenda Item 1.1

WESTERN CONTRA COSTA TRANSIT AUTHORITY

BOARD OF DIRECTORS

REGULAR MEETING MINUTES

August 12, 2026,

Regular Meeting 6:30 PM

Pinole City Council Chambers

The Board of Directors Meeting was held in person.

A. CALL TO ORDER, ROLL CALL, AND PLEDGE OF ALLEGIANCE

Chair Grimsley called the meeting to order at 6:30 PM and led the Pledge of Allegiance.

DIRECTORS PRESENT

Chair Tiffaney Grimsley, Vice-Chair Norma Martinez-Rubin, Dion Bailey, Jerry Parsons, Cameron Sasai, and Tom Hansen

STAFF PRESENT

Rob Thompson, General Manager; Yvonne Morrow, Chief Financial Officer; Christina Lotfy, Accounting Technician; Mica Mcfadden, Operations Manager; Tania Babcock, Grants and Compliance Manager, Jeremy Cole, Facility Manager, and Roseann Maraspini, Finance Manager.

GUESTS PRESENT

Mark Elias, MV Transportation Senior Vice President, Bob Saunders, MV Transportation General Manager, Ronny Kraft, Kraft Consulting, Chris Kelly, City of Hercules Mayor, Devon Murphy, Mayor Pro Tempore.

B. APPROVAL OF AGENDA

Following an inquiry to the Board, the Board reported no conflicts with any items on the agenda.

MOTION: A motion was made by Director Bailey, seconded by Director Martinez Rubin, to Approve the Agenda. The motion was carried by the following vote:

Ayes: 6– (Parsons, Hansen, Bailey, Martinez-Rubin, Sasai, Grimsley)

C. PUBLIC COMMUNICATIONS

NONE.

1) **CONSENT CALENDAR**

Following an inquiry to the Board, the Board reported no conflicts with any items on the Consent Calendar.

MOTION: A motion was made by Sasai, seconded by Director Bailey to Approve Consent Calendar. The motion was carried by the following vote:

Ayes: 6– (Parsons, Hansen, Bailey, Martinez-Rubin, Sasai, Grimsley)

2) **REGULAR ITEMS FOR BOARD ACTION/ DISCUSSION**

2.1 Election of WCCTA Board Officers for FY26-27 [Action Requested: Nomination and Election of WCCTA Board Chair and Vice Chair].

GM Thompson reported that the WCCTA Bylaws call for annual election of the Chairperson and Vice-Chairperson at the beginning of each Fiscal Year. The new Vice-Chair heads the F&AA Committee.

MOTION: A motion was made by Director Bailey, seconded by Director Martinez-Rubin, to Nominate Martinez- Rubin as Chair and Hansen as Vice-Chair. The motion was carried by the following vote:

Ayes: 3– (Hansen, Bailey, Martinez-Rubin)

No: 2– (Sasai, Parson)

Abstain– (Grimsley)

2.2 Adoption of WestCAT Evolution- Comprehensive Operations Analysis [Action Requested: Approve and Adopt WestCAT Evolution- Comprehensive Operations Analysis].

GM Thompson reported The WestCAT Board released the Comprehensive Operations Analysis Final Plan – WestCAT Evolution for public comment at the May Board meeting. To date, staff received 3 comments, and 8 additional people have signed up for email updates. Staff is requesting that the Board approve and adopt the Final WestCAT Evolution Plan at this evenings Board meeting.

GM Thompson also reported the next step in the process would be for staff to begin working on implementing the proposed routing changes, and then the draft schedules. With a potential anticipated rollout in early 2027 (subject to the results of the Bay Area Connect Ballot Measure in November). Due to the nature of these proposed changes, staff will convene a public hearing to introduce these changes and get a final set of public comments and feedback before the Board approves the implementation of service changes.

MOTION: A motion was made by Director Parson, seconded by Director Hansen, to Approve and Adopt WestCAT Evolution- Comprehensive Operations Analysis. The motion was carried by the following vote:

Ayes: 6– (Parsons, Hansen, Bailey, Martinez-Rubin, Sasai, Grimsley)

2.3 Consideration and Approval of Amendment 5 to the Agreement for Public Transportation Service between WCCTA and MV Transportation to Extend the Agreement term through June 30, 2026, and Establish a New Variable and Fixed Rate [Action Requested: Formal Approval of Adjusted FY25-26 and Proposed FY 26-27 Operations and Capital Budget or Direction to Staff]

GM Thompson reported that previous Amendments to this agreement have extended the contract through WCCTA's available contractual options. This amendment made adjustments to driver, Road Supervisor, and Dispatcher salary scales to ensure salaries remain competitive and allowed for the hiring and retention of qualified individuals.

Staff worked with MV Transportation to take up the last of the remaining Option years on the current agreement and ensure wages and benefits remain in a place where MV can attract and retain personnel to operate and maintain our services.

The proposed amendment reflects the continued partnership between WCCTA and MV in addressing the ongoing pressures imposed by the tight labor market. Both parties have made the necessary adjustments to remain competitive in attracting and retaining drivers, mechanics, and other key staff during the continued period of driver shortages. After reviewing the proposed rates, WCCTA staff believe that approving this amendment will allow for our continued partnership with MV Transportation.

MOTION: A motion was made by Director Bailey, seconded by Director Grimsley, for Formal Approval of Amendment 5 Between WCCTA and MV Transportation. The motion was carried by the following vote:

Ayes: 6– (Parsons, Hansen, Bailey, Martinez-Rubin, Sasai, Grimsley)

2.4 Discussion and Approval of FY25-26 Adjusted Operations Budget and Proposed FY26-27 Capital and Operations Budget [Action Requested: Formal Approval of Adjusted FY25-26 and Proposed FY26-27 Operations and Capital Budget or Direction to Staff] *

GM Thompson reported that WCCTA's FY26-27 Operating and Capital Budget was reviewed by the Finance and Administration Committee prior to the Board meeting. At the June Board meeting, the Board approved the draft budget and the resolution that allows WCCTA to formally apply for the necessary funds through the Metropolitan Transportation Commission (MTC). The budget as presented includes adjustments to the FY25-26 operating budget to reflect current projections of revenues and expenses, the Operating and Capital budget for FY26-27, and a multi-year forecast of revenues and expenses. Staff have taken a conservative approach to forecasting while still presenting a budget that serves to meet the needs of the WCCTA transit riders.

The proposed FY 2027 budget is based on currently projected ridership and financial forecasts. State and local revenues, while somewhat stable, are not expected to meet pre-pandemic projections over the upcoming period. Even if reliable revenue streams did return, it is essential to remember that contractual and inflation factors that drive expense growth for WCCTA continue to increase.

GM Thompson reported the operating expense budget of \$16.9 million is a 4.4 percent increase over the FY 2026 budget. Projected revenues have not kept pace with increased Purchased Transportation and general inflationary costs. The capital budget of \$0.7million includes projects relating to information technology and facility upgrade plans funded by TDA capital funds.

MOTION: A motion was made by Director Grimsley, seconded by Director Hansen, for the Formal Approval of Adjusted FY25-26 and Proposed FY 26-27 Operations and Capital Budget. The motion was carried by the following vote: The motion was carried by the following vote:

Ayes: 6– (Parsons, Hansen, Bailey, Martinez-Rubin, Sasai, Grimsley)

3) COMMITTEE REPORTS

General Manager's Report. [No Action: Information Only]

GM Thompson reported Lynx bus 201, a 2008 MCI over-the-road coach, officially hit one million miles in July. That is impressive for any bus to reach that milestone. GM Thompson gave credit to the maintenance department for keeping the bus in good condition and on the road for 18 years. It was also reported that ridership increased 40% on weekends during the Free Weekend promotion. The Youth Ride Free program also saw a 50% increase in ridership from last years numbers. We hope to bring the program back again next year.

Lastly, GM Thompson reported that school starts back up next week and WCCTA has coordinated a special school run that will meet up with AC Transit to get students to and from Pinole Middle School and Betty Reid Soskin campus, as a result of School district changes of where children attend school.

WCCTAC Representative Report. [No Action: Information Only]

Vice Chair Hansen gave a short report on the Alfred Zampa Memorial Bridge (Carquinez Bridge) repaving, AC Transit budget and service update, and CCTA's Countywide Call for Projects.

4) CORRESPONDENCE

NONE.

5) BOARD COMMUNICATION / ITEMS FOR FUTURE BOARD MEETINGS

NONE.

6) ADJOURNMENT

Chair Martinez-Rubin adjourned the meeting at 7:32 PM. The next meeting is scheduled for September 10, 2026.

Chair Norma Martinez- Rubin

Date

Robert Thompson, Secretary

Date



Western Contra Costa
Transit Authority

Agenda Item 1.1

WESTERN CONTRA COSTA TRANSIT AUTHORITY

BOARD OF DIRECTORS

REGULAR MEETING MINUTES

September 10, 2026,

Regular Meeting 6:30 PM

Pinole City Council Chambers

The Board of Directors Meeting was held in person.

A. CALL TO ORDER, ROLL CALL, AND PLEDGE OF ALLEGIANCE

Chair Martinez-Rubin called the meeting to order at 6:30 PM and led the Pledge of Allegiance.

DIRECTORS PRESENT

Chair Norma Martinez-Rubin and Tom Hansen.

STAFF PRESENT

Rob Thompson, General Manager; Mica Mcfadden, Operations Manager; Tania Babcock, Grants and Compliance Manager.

GUESTS PRESENT

NONE.

B. APPROVAL OF AGENDA

A Quorum was not present – No action was taken

C. PUBLIC COMMUNICATIONS

NONE.

1) **CONSENT CALENDAR**

Following an inquiry to the Board, the Board reported no conflicts with any items on the Consent Calendar.

A Quorum was not present – No action was taken

2) **REGULAR ITEMS FOR BOARD ACTION/ DISCUSSION**

- 2.1** Consideration and Discussion of Resolution 2026-04 Approving Western Contra Costa Transit Authority's Revised Zero- Emission Bus Rollout Plan and Submission to CARB
[Action Requested: Adoption of Resolution 2026-04 Approving Western Contra Costa Transit Authority's Revised Zero- Emission Bus Rollout Plan and Submission to CARB].

This item will be carried over to the October 2026 meeting due to no quorum.

- 2.2** Adoption of WestCAT Evolution- Comprehensive Operations Analysis **[Action Requested: Approve and Adopt WestCAT Evolution- Comprehensive Operations Analysis].**

This item will be carried over to the October 2026 meeting due to no quorum.

3) **COMMITTEE REPORTS**

- 2.4 General Manager's Report.** [No Action: Information Only]

GM Thompson reported that a new bus schedule is starting on Saturday, September 12, 2026.

GM Thompson also reported that WestCAT has been working with AC Transit in order to get students to and from Pinole Middle School and Betty Reid Soskin.

- 2.5 WCCTAC Representative Report.** [No Action: Information Only]

4) **CORRESPONDENCE**

NONE.

5) **BOARD COMMUNICATION / ITEMS FOR FUTURE BOARD MEETINGS**

NONE.

6) **ADJOURNMENT**

Chair Martinez-Rubin adjourned the meeting at 6:38 PM. The next meeting is scheduled for October 8, 2026.

_____ Chair Norma Martinez- Rubin	_____ Date
_____ Robert Thompson, Secretary	_____ Date

AGENDA ITEM 1.2 AUG-SEPT 2026 EXPENDITURES



Western Contra Costa Transit Authority, C.

Expense Approval Report

By Fund

Payable Dates 7/28/2026 - 8/31/2026

Post Dates 7/28/2026 - 8/31/2026

Post Date	Account Number	Payable Number	Account Name	Vendor Name	Amount
Fund: 1 - FUND 1					
07/28/2026	1-504990-41	16264442	Other Mat & Supplies,Veh Maint	Pape Kenworth	7,159.95
07/28/2026	1-111040	22514704	Facility Repairs	R&S Erection of Richmond, Inc.	1,696.25
07/28/2026	1-509020-60	7/26	Travel Expense, Admin	Finn E Wurtz <i>*Previously approved</i>	271.89 <---
07/29/2026	1-504990-41	16258583	Other Mat & Supplies,Veh Maint	Pape Kenworth	1,101.93
07/29/2026	1-504990-41	16263817	Other Mat & Supplies,Veh Maint	Pape Kenworth	695.35
07/29/2026	1-504990-41	16267832	Other Mat & Supplies,Veh Maint	Pape Kenworth	-674.73
07/29/2026	1-504020-10	180586	Tires & Tubes	J & O's Commercial Tire Center	1,443.80
07/29/2026	1-504990-43	254019	OtherMat&Sup-Non-Veh, Computer	R-Computer	273.42
07/30/2026	1-504020-10	180619	Tires & Tubes	J & O's Commercial Tire Center	3,792.43
07/30/2026	1-503000-42	22514730	Outside Service, Non-Veh Maint	R&S Erection of Richmond, Inc.	295.00
07/30/2026	1-508000-10	26213	Purchased Transportation, Oper	Central Contra Costa Transit Authority	4,398.54
07/30/2026	1-504013-10	888825	Lubricants	Hunt Oil of California	783.64
07/31/2026	1-505000-10	0851-156065550	Utilities, Operations	Republic Services #851	1,078.86
07/31/2026	1-505000-60	0851-156065550	Utilities, Admin	Republic Services #851	539.43
07/31/2026	1-503000-42	10612	Outside Service, Non-Veh Maint	Adasa Enterprises LLC	3,300.00
07/31/2026	1-504990-41	16267207	Other Mat & Supplies,Veh Maint	Pape Kenworth	311.70
07/31/2026	1-504990-41	16267337	Other Mat & Supplies,Veh Maint	Pape Kenworth	886.44
07/31/2026	1-504990-41	16268928	Other Mat & Supplies,Veh Maint	Pape Kenworth	459.04
07/31/2026	1-504990-41	16272522	Other Mat & Supplies,Veh Maint	Pape Kenworth	1,795.78
07/31/2026	1-504020-10	180637	Tires & Tubes	J & O's Commercial Tire Center	881.22
07/31/2026	1-503000-42	264083	Outside Service, Non-Veh Maint	ECO-CHEK Compliance, Inc.	125.00
07/31/2026	1-504990-41	41467733	Other Mat & Supplies,Veh Maint	Gillig LLC	3,235.86
07/31/2026	1-506000-10	7/2026	Insurance, Operations	MV Transportation	18,799.55
07/31/2026	1-508000-10	7/2026	Purchased Transportation, Oper	MV Transportation	-8,190.56
07/31/2026	1-508000-10	7/2026	Purchased Transportation, Oper	MV Transportation	-2,706.95
07/31/2026	1-508000-10	7/2026	Purchased Transportation, Oper	MV Transportation	780,892.27
07/31/2026	1-508000-10	7/2026	Purchased Transportation, Oper	MV Transportation	-864,977.64
07/31/2026	1-508000-10	7/2026	Purchased Transportation, Oper	MV Transportation	-6,806.91
07/31/2026	1-508000-41	7/2026	Purchased Transp, Veh Maint	MV Transportation	98,839.17
08/01/2026	1-504990-41	1V46-1T71-T6KY	Other Mat & Supplies,Veh Maint	Amazon Capital Services, Inc.	76.56
08/01/2026	1-504990-41	1V46-1T71-T6KY	Other Mat & Supplies,Veh Maint	Amazon Capital Services, Inc.	18.88
08/01/2026	1-504990-42	1V46-1T71-T6KY	Other Mat&Suppl, Non-Veh Maint	Amazon Capital Services, Inc.	198.93
08/01/2026	1-504990-42	1V46-1T71-T6KY	Other Mat&Suppl, Non-Veh Maint	Amazon Capital Services, Inc.	133.97

Expense Approval Report

Payable Dates: 7/28/2026 - 8/31/2026 Post Dates: 7/28/2026 - 8/31/2026

Post Date	Account Number	Payable Number	Account Name	Vendor Name	Amount
08/01/2026	1-504990-60	1V46-1T71-T6KY	Other Mat & Supplies, Admin	Amazon Capital Services, Inc.	85.80
08/01/2026	1-509030-60	1V46-1T71-T6KY	Fees, Admin	Amazon Capital Services, Inc.	42.93
08/01/2026	1-509990-60	1V46-1T71-T6KY	Miscellaneous Exp, Admin	Amazon Capital Services, Inc.	115.71
08/01/2026	1-504012-10	259984	Diesel	Hunt & Sons LLC	36,142.57
08/01/2026	1-503000-42	4214872	Outside Service, Non-Veh Maint	Pacific Site Management	609.08
08/01/2026	1-503000-10	INV0000002211	Outside Services, Operations	TransTrack Systems, Inc.	5,786.42
08/03/2026	1-505010-10	001004574294	Telephone, Operations	Comcast Business	917.04
08/03/2026	1-505010-60	001004574294	Telephone, Admin	Comcast Business	458.52
08/03/2026	1-202000	19412	Accrued Payroll Liabilities	BCC	305.08
08/03/2026	1-502150-60	19412	Fringe Benefits, Admin	BCC	722.54
08/03/2026	1-504990-41	4277739337	Other Mat & Supplies,Veh Maint	Cintas Corporation	345.15
08/03/2026	1-503000-10	Stmt 7/2 - 8/3/26	Outside Services, Operations	Bank of America Commercial CC	173.80
08/03/2026	1-503000-41	Stmt 7/2 - 8/3/26	Outside Service, Vehicle Maint	Bank of America Commercial CC	668.25
08/03/2026	1-503000-41	Stmt 7/2 - 8/3/26	Outside Service, Vehicle Maint	Bank of America Commercial CC	803.25
08/03/2026	1-503000-42	Stmt 7/2 - 8/3/26	Outside Service, Non-Veh Maint	Bank of America Commercial CC	51.50
08/03/2026	1-503000-42	Stmt 7/2 - 8/3/26	Outside Service, Non-Veh Maint	Bank of America Commercial CC	46.00
08/03/2026	1-503000-43	Stmt 7/2 - 8/3/26	O/S Service, Non-Veh, Computer	Bank of America Commercial CC	75.00
08/03/2026	1-503000-43	Stmt 7/2 - 8/3/26	O/S Service, Non-Veh, Computer	Bank of America Commercial CC	39.39
08/03/2026	1-503000-43	Stmt 7/2 - 8/3/26	O/S Service, Non-Veh, Computer	Bank of America Commercial CC	119.92
08/03/2026	1-504100-10	Stmt 7/2 - 8/3/26	Postage, Operations	Bank of America Commercial CC	66.66
08/03/2026	1-504100-10	Stmt 7/2 - 8/3/26	Postage, Operations	Bank of America Commercial CC	20.66
08/03/2026	1-504100-60	Stmt 7/2 - 8/3/26	Postage, Admin	Bank of America Commercial CC	33.34
08/03/2026	1-504100-60	Stmt 7/2 - 8/3/26	Postage, Admin	Bank of America Commercial CC	10.33
08/03/2026	1-504990-10	Stmt 7/2 - 8/3/26	Other Mat & Supplies, Oper	Bank of America Commercial CC	6.60
08/03/2026	1-504990-41	Stmt 7/2 - 8/3/26	Other Mat & Supplies,Veh Maint	Bank of America Commercial CC	155.40
08/03/2026	1-504990-42	Stmt 7/2 - 8/3/26	Other Mat&Suppl, Non-Veh Maint	Bank of America Commercial CC	823.13
08/03/2026	1-504990-42	Stmt 7/2 - 8/3/26	Other Mat&Suppl, Non-Veh Maint	Bank of America Commercial CC	64.46
08/03/2026	1-504990-42	Stmt 7/2 - 8/3/26	Other Mat&Suppl, Non-Veh Maint	Bank of America Commercial CC	135.91
08/03/2026	1-509020-60	Stmt 7/2 - 8/3/26	Travel Expense, Admin	Bank of America Commercial CC	625.00
08/03/2026	1-509020-60	Stmt 7/2 - 8/3/26	Travel Expense, Admin	Bank of America Commercial CC	625.00
08/03/2026	1-509020-60	Stmt 7/2 - 8/3/26	Travel Expense, Admin	Bank of America Commercial CC	730.00
08/03/2026	1-509020-60	Stmt 7/2 - 8/3/26	Travel Expense, Admin	Bank of America Commercial CC	730.00
08/03/2026	1-509030-60	Stmt 7/2 - 8/3/26	Fees, Admin	Bank of America Commercial CC	24.02
08/03/2026	1-509080-10	Stmt 7/2 - 8/3/26	Marketing & Advertising, Oper	Bank of America Commercial CC	-419.42
08/03/2026	1-509080-10	Stmt 7/2 - 8/3/26	Marketing & Advertising, Oper	Bank of America Commercial CC	760.47
08/03/2026	1-509080-10	Stmt 7/2 - 8/3/26	Marketing & Advertising, Oper	Bank of America Commercial CC	20.00

Expense Approval Report

Payable Dates: 7/28/2026 - 8/31/2026 Post Dates: 7/28/2026 - 8/31/2026

Post Date	Account Number	Payable Number	Account Name	Vendor Name	Amount
08/03/2026	1-509080-10	Stmt 7/2 - 8/3/26	Marketing & Advertising, Oper	Bank of America Commercial CC	108.59
08/04/2026	1-504990-41	104713904	Other Mat & Supplies,Veh Maint	Kimball Midwest	311.06
08/04/2026	1-504990-41	16274403	Other Mat & Supplies,Veh Maint	Pape Kenworth	460.16
08/04/2026	1-504990-41	16279460	Other Mat & Supplies,Veh Maint	Pape Kenworth	-7.72
08/04/2026	1-504990-41	16279463	Other Mat & Supplies,Veh Maint	Pape Kenworth	-7.72
08/04/2026	1-504990-41	16279472	Other Mat & Supplies,Veh Maint	Pape Kenworth	-7.72
08/04/2026	1-503000-43	53794	O/S Service, Non-Veh, Computer	R-Computer	4,039.50
08/04/2026	1-504013-10	888279	Lubricants	Hunt Oil of California	1,199.98
08/05/2026	1-508000-10	139519	Purchased Transportation, Oper	MV Transportation	856,090.60
08/05/2026	1-504990-41	16281222	Other Mat & Supplies,Veh Maint	Pape Kenworth	2,615.85
08/05/2026	1-503000-10	23154956	Outside Services, Operations	Bay Alarm Company	89.36
08/05/2026	1-503000-60	23154956	Outside Services, Admin	Bay Alarm Company	44.68
08/05/2026	1-503000-41	90221012	Outside Service, Vehicle Maint	GENFARE/ SPX Corporation	2,646.00
08/06/2026	1-504990-41	16284981	Other Mat & Supplies,Veh Maint	Pape Kenworth	266.63
08/07/2026	1-504990-41	16272588	Other Mat & Supplies,Veh Maint	Pape Kenworth	537.53
08/07/2026	1-504990-41	41470266	Other Mat & Supplies,Veh Maint	Gillig LLC	4,212.34
08/07/2026	1-512000-60	598184593	Rentals & Leases, Admin	Pacific Office Automation	340.68
08/07/2026	1-503000-41	90221076	Outside Service, Vehicle Maint	GENFARE/ SPX Corporation	3,395.13
08/08/2026	1-503000-60	7/2026	Outside Services, Admin	Politico Group, Inc.	2,500.00
08/10/2026	1-504012-10	264092	Diesel	Hunt & Sons LLC	29,145.88
08/10/2026	1-504990-41	41470689	Other Mat & Supplies,Veh Maint	Gillig LLC	536.93
08/10/2026	1-504990-41	4278523161	Other Mat & Supplies,Veh Maint	Cintas Corporation	345.15
08/10/2026	1-502150-42	9/2026	Fringe Benefits, Non-Veh Maint	Kaiser Foundation Health Plan, Inc.	3,858.90
08/10/2026	1-502150-60	9/2026	Fringe Benefits, Admin	Kaiser Foundation Health Plan, Inc.	14,579.41
08/11/2026	1-504990-42	12095716	Other Mat&Suppl, Non-Veh Maint	Brady Industries	1,255.12
08/11/2026	1-504990-41	12095717	Other Mat & Supplies,Veh Maint	Brady Industries	119.07
08/12/2026	1-102040	14-2026-July	A/R Accrual - MV Liability Ins	CalTIP	262.82
08/12/2026	1-504990-41	16297504	Other Mat & Supplies,Veh Maint	Pape Kenworth	-347.80
08/12/2026	1-503000-41	26-29844	Outside Service, Vehicle Maint	Olivers Tow	760.73
08/12/2026	1-504013-10	901139	Lubricants	Hunt Oil of California	673.94
08/13/2026	1-505010-10	000025690441	Telephone, Operations	AT&T	113.25
08/13/2026	1-505010-60	000025690441	Telephone, Admin	AT&T	56.62
08/13/2026	1-504990-41	16300838	Other Mat & Supplies,Veh Maint	Pape Kenworth	-1,786.05
08/13/2026	1-504990-41	16300846	Other Mat & Supplies,Veh Maint	Pape Kenworth	-893.03
08/13/2026	1-504990-41	16300905	Other Mat & Supplies,Veh Maint	Pape Kenworth	-224.91
08/13/2026	1-503000-60	9982	Outside Services, Admin	AABCO Printing	90.07
08/13/2026	1-111020	Stmt 8/13/26	Maintenance Equipment	Home Depot Credit Services	3,996.89
08/13/2026	1-504990-41	Stmt 8/13/26	Other Mat & Supplies,Veh Maint	Home Depot Credit Services	143.53
08/13/2026	1-504990-42	Stmt 8/13/26	Other Mat&Suppl, Non-Veh Maint	Home Depot Credit Services	156.45

Expense Approval Report

Payable Dates: 7/28/2026 - 8/31/2026 Post Dates: 7/28/2026 - 8/31/2026

Post Date	Account Number	Payable Number	Account Name	Vendor Name	Amount
08/13/2026	1-504990-42	Stmt 8/13/26	Other Mat&Suppl, Non-Veh Maint	Home Depot Credit Services	191.31
08/13/2026	1-504990-42	Stmt 8/13/26	Other Mat&Suppl, Non-Veh Maint	Home Depot Credit Services	136.29
08/14/2026	1-503000-60	1564806	Outside Services, Admin	Hanson Bridgett LLP	624.00
08/14/2026	1-504990-41	1906444479	Other Mat & Supplies,Veh Maint	Cintas Corporation	109.15
08/14/2026	1-505010-10	40006584661	Telephone, Operations	Nextiva, Inc.	1,157.86
08/14/2026	1-505010-60	40006584661	Telephone, Admin	Nextiva, Inc.	578.93
08/15/2026	1-503000-10	101597467	Outside Services, Operations	Western Exterminator Co.	161.85
08/15/2026	1-503000-60	101597467	Outside Services, Admin	Western Exterminator Co.	80.93
08/17/2026	1-504990-41	4279253085	Other Mat & Supplies,Veh Maint	Cintas Corporation	345.15
08/17/2026	1-503000-43	DB2006078	O/S Service, Non-Veh, Computer	Fifth Asset, Inc.	8,820.00

Fund 1 - FUND 1 Total: 1,045,930.95**Grand Total:** 1,045,930.95

Report Summary

Fund Summary

Fund	Payment Amount
1 - FUND 1	<u>1,045,930.95</u>
Grand Total:	1,045,930.95

Account Summary

Account Number	Account Name	Payment Amount
1-102040	A/R Accrual - MV Liability..	262.82
1-111020	Maintenance Equipment	3,996.89
1-111040	Facility Repairs	1,696.25
1-202000	Accrued Payroll Liabilities	305.08
1-502150-42	Fringe Benefits, Non-Veh...	3,858.90
1-502150-60	Fringe Benefits, Admin	15,301.95
1-503000-10	Outside Services, Operat...	6,211.43
1-503000-41	Outside Service, Vehicle...	8,273.36
1-503000-42	Outside Service, Non-Ve...	4,426.58
1-503000-43	O/S Service, Non-Veh, C...	13,093.81
1-503000-60	Outside Services, Admin	3,339.68
1-504012-10	Diesel	65,288.45
1-504013-10	Lubricants	2,657.56
1-504020-10	Tires & Tubes	6,117.45
1-504100-10	Postage, Operations	87.32
1-504100-60	Postage, Admin	43.67
1-504990-10	Other Mat & Supplies, O...	6.60
1-504990-41	Other Mat & Supplies,V...	22,294.91
1-504990-42	Other Mat&Suppl, Non-...	3,095.57
1-504990-43	OtherMat&Sup-Non-Veh...	273.42
1-504990-60	Other Mat & Supplies, A...	85.80
1-505000-10	Utilities, Operations	1,078.86
1-505000-60	Utilities, Admin	539.43
1-505010-10	Telephone, Operations	2,188.15
1-505010-60	Telephone, Admin	1,094.07
1-506000-10	Insurance, Operations	18,799.55
1-508000-10	Purchased Transportatio...	758,699.35
1-508000-41	Purchased Transp, Veh ...	98,839.17
1-509020-60	Travel Expense, Admin	2,981.89
1-509030-60	Fees, Admin	66.95
1-509080-10	Marketing & Advertising,...	469.64
1-509990-60	Miscellaneous Exp, Adm...	115.71
1-512000-60	Rentals & Leases, Admin	340.68
Grand Total:		1,045,930.95

Project Account Summary

Project Account Key	Payment Amount
None	<u>1,045,930.95</u>
Grand Total:	1,045,930.95



Western Contra Costa Transit Authority, C

Expense Approval Report

By Fund

Payable Dates 8/17/2026 - 9/30/2026
Post Dates 8/17/2026 - 9/30/2026

Post Date	Account Number	Payable Number	Account Name	Vendor Name	Amount
Fund: 1 - FUND 1					
08/17/2026	1-504990-41	16288946	Other Mat & Supplies,Veh Maint	Pape Kenworth	3,021.41
08/17/2026	1-504990-41	3495-121592	Other Mat & Supplies,Veh Maint	O'Reilly Auto Enterprises, LLC	70.18
08/17/2026	1-504990-41	4279253085	Other Mat & Supplies,Veh Maint	Cintas Corporation	Included previously 345.15 <-----
08/17/2026	1-503000-60	55127	Outside Services, Admin	Maze & Associates Accountancy Corp.	14,280.00
08/17/2026	1-505000-10	8/2026	Utilities, Operations	PG & E	4,590.50
08/17/2026	1-505000-60	8/2026	Utilities, Admin	PG & E	2,295.25
08/17/2026	1-503000-43	DB2006078	O/S Service, Non-Veh, Computer	Fifth Asset, Inc.	Included previously 8,820.00 <-----
08/18/2026	1-503000-42	1616	Outside Service, Non-Veh Maint	G&M Compressors LLC	804.72
08/18/2026	1-504990-41	16305658	Other Mat & Supplies,Veh Maint	Pape Kenworth	345.17
08/18/2026	1-504990-41	16307655	Other Mat & Supplies,Veh Maint	Pape Kenworth	194.55
08/18/2026	1-504990-41	3495-121798	Other Mat & Supplies,Veh Maint	O'Reilly Auto Enterprises, LLC	192.83
08/18/2026	1-504990-41	4648681-52	Other Mat & Supplies,Veh Maint	New Pig Corp.	356.64
08/19/2026	1-504020-10	180961	Tires & Tubes	J & O's Commercial Tire Center	7,429.00
08/19/2026	1-504012-10	286786	Diesel	Hunt & Sons LLC	45,953.77
08/19/2026	1-504013-10	901752	Lubricants	Hunt Oil of California	2,254.18
08/19/2026	1-503000-10	C50089.00-17	Outside Services, Operations	EKI Environment & Water, Inc	1,182.22
08/20/2026	1-509030-10	26Clipper	Clipper/Online Sales/mtot fees, Ops	Livermore/Amador Valley Transit Authority	8,335.06
08/20/2026	1-509030-10	26Clipper	Clipper/Online Sales/mtot fees, Ops	Livermore/Amador Valley Transit Authority	2,088.93
08/20/2026	1-509030-10	26Clipper	Clipper/Online Sales/mtot fees, Ops	Livermore/Amador Valley Transit Authority	4,227.77
08/20/2026	1-509030-10	26Clipper	Clipper/Online Sales/mtot fees, Ops	Livermore/Amador Valley Transit Authority	2,276.15
08/20/2026	1-509030-10	26Clipper	Clipper/Online Sales/mtot fees, Ops	Livermore/Amador Valley Transit Authority	4,473.50
08/20/2026	1-503000-10	8/2026	Outside Services, Operations	T-MOBILE	2,214.79
08/20/2026	1-503000-10	8/2026	Outside Services, Operations	T-Mobile	672.00
08/20/2026	1-505000-10	8/2026	Utilities, Operations	Pacific Gas & Electric	12.49
08/20/2026	1-505000-60	8/2026	Utilities, Admin	Pacific Gas & Electric	6.25
08/21/2026	1-504990-41	3495-122135	Other Mat & Supplies,Veh Maint	O'Reilly Auto Enterprises, LLC	133.90
08/21/2026	1-503000-43	SIN26002331S	O/S Service, Non-Veh, Computer	Hanover Displays, Inc.	16,400.00
08/24/2026	1-504990-41	16274402	Other Mat & Supplies,Veh Maint	Pape Kenworth	550.11
08/24/2026	1-504990-41	4280040140	Other Mat & Supplies,Veh Maint	Cintas Corporation	345.15
08/24/2026	1-504990-41	90221396	Other Mat & Supplies,Veh Maint	GENFARE/ SPX Corporation	41.23
08/24/2026	1-503000-41	I500-01424631	Outside Service, Vehicle Maint	Asbury Environmental Services	103.00
08/24/2026	1-503000-41	SIN26002345S	Outside Service, Vehicle Maint	Hanover Displays, Inc.	79,124.62
08/25/2026	1-504990-41	214015828	Other Mat & Supplies,Veh Maint	Interstate Batteries of Tri...	1,990.77
08/25/2026	1-504990-41	3495-122738	Other Mat & Supplies,Veh Maint	O'Reilly Auto Enterprises, LLC	64.22

Expense Approval Report

Payable Dates: 8/17/2026 - 9/30/2026 Post Dates: 8/17/2026 - 9/30/2026

Post Date	Account Number	Payable Number	Account Name	Vendor Name	Amount
08/25/2026	1-504990-60	6072448646	Other Mat & Supplies, Admin	Staples	195.51
08/26/2026	1-504990-42	1402444-14	Other Mat&Suppl, Non-Veh Maint	San Pablo Rentals, LP	559.73
08/26/2026	1-504013-10	909879	Lubricants	Hunt Oil of California	717.82
08/27/2026	1-504990-41	16328129	Other Mat & Supplies,Veh Maint	Pape Kenworth	67.21
08/27/2026	1-504990-41	16330375	Other Mat & Supplies,Veh Maint	Pape Kenworth	-224.91
08/27/2026	1-504020-10	181094	Tires & Tubes	J & O's Commercial Tire Center	2,508.90
08/27/2026	1-504011-10	310143	Gas	Hunt & Sons LLC	9,989.31
08/27/2026	1-504012-10	310143	Diesel	Hunt & Sons LLC	37,485.33
08/27/2026	1-504990-41	3495-122904	Other Mat & Supplies,Veh Maint	O'Reilly Auto Enterprises, LLC	58.35
08/27/2026	1-504990-41	3495-122934	Other Mat & Supplies,Veh Maint	O'Reilly Auto Enterprises, LLC	51.33
08/28/2026	1-504990-41	16314796	Other Mat & Supplies,Veh Maint	Pape Kenworth	655.11
08/28/2026	1-504020-10	181108	Tires & Tubes	J & O's Commercial Tire Center	3,406.18
08/28/2026	1-504990-41	3495-123004	Other Mat & Supplies,Veh Maint	O'Reilly Auto Enterprises, LLC	380.14
08/28/2026	1-504990-41	3495-123005	Other Mat & Supplies,Veh Maint	O'Reilly Auto Enterprises, LLC	289.26
08/28/2026	1-504990-41	3495-123007	Other Mat & Supplies,Veh Maint	O'Reilly Auto Enterprises, LLC	268.01
08/28/2026	1-505000-10	529260 8/26	Utilities, Operations	East Bay Municipal Utility District	1,379.61
08/28/2026	1-505000-60	529260 8/26	Utilities, Admin	East Bay Municipal Utility District	689.81
08/28/2026	1-505000-10	529339 8/26	Utilities, Operations	East Bay Municipal Utility District	653.16
08/28/2026	1-505000-60	529339 8/26	Utilities, Admin	East Bay Municipal Utility District	326.58
08/28/2026	1-504990-41	EB36997351084192	Other Mat & Supplies,Veh Maint	O'Reilly Auto Enterprises, LLC	-17.15
08/31/2026	1-505000-10	0851-156101989	Utilities, Operations	Republic Services #851	1,078.86
08/31/2026	1-505000-60	0851-156101989	Utilities, Admin	Republic Services #851	539.43
08/31/2026	1-509080-10	10023	Marketing & Advertising, Oper	AABCO Printing	5,686.61
08/31/2026	1-503000-42	10638	Outside Service, Non-Veh Maint	Adasa Enterprises LLC	3,300.00
08/31/2026	1-504990-41	16334143	Other Mat & Supplies,Veh Maint	Pape Kenworth	108.60
08/31/2026	1-111040	22515181	Facility Repairs	R&S Erection of Richmond, Inc.	21,972.45
08/31/2026	1-504990-41	4280805609	Other Mat & Supplies,Veh Maint	Cintas Corporation	345.15
08/31/2026	1-506000-10	8/2026	Insurance, Operations	MV Transportation	19,202.32
08/31/2026	1-508000-10	8/2026	Purchased Transportation, Oper	MV Transportation	-856,090.60
08/31/2026	1-508000-10	8/2026	Purchased Transportation, Oper	MV Transportation	800,516.83
08/31/2026	1-508000-10	8/2026	Purchased Transportation, Oper	MV Transportation	-6,147.41
08/31/2026	1-508000-41	8/2026	Purchased Transp, Veh Maint	MV Transportation	112,137.33
09/01/2026	1-505010-10	001004749445	Telephone, Operations	Comcast Business	917.04
09/01/2026	1-505010-60	001004749445	Telephone, Admin	Comcast Business	458.52
09/01/2026	1-504990-41	116N-J7DM-L6LK	Other Mat & Supplies,Veh Maint	Amazon Capital Services, Inc.	54.18
09/01/2026	1-504990-42	116N-J7DM-L6LK	Other Mat&Suppl, Non-Veh Maint	Amazon Capital Services, Inc.	341.96
09/01/2026	1-504990-42	116N-J7DM-L6LK	Other Mat&Suppl, Non-Veh Maint	Amazon Capital Services, Inc.	319.71
09/01/2026	1-504990-42	116N-J7DM-L6LK	Other Mat&Suppl, Non-Veh Maint	Amazon Capital Services, Inc.	98.66
09/01/2026	1-504990-42	116N-J7DM-L6LK	Other Mat&Suppl, Non-Veh Maint	Amazon Capital Services, Inc.	86.88

Expense Approval Report

Payable Dates: 8/17/2026 - 9/30/2026 Post Dates: 8/17/2026 - 9/30/2026

Post Date	Account Number	Payable Number	Account Name	Vendor Name	Amount
09/01/2026	1-504990-42	116N-J7DM-L6LK	Other Mat&Suppl, Non-Veh Maint	Amazon Capital Services, Inc.	58.73
09/01/2026	1-504990-42	116N-J7DM-L6LK	Other Mat&Suppl, Non-Veh Maint	Amazon Capital Services, Inc.	79.98
09/01/2026	1-504990-60	116N-J7DM-L6LK	Other Mat & Supplies, Admin	Amazon Capital Services, Inc.	53.97
09/01/2026	1-509030-60	116N-J7DM-L6LK	Fees, Admin	Amazon Capital Services, Inc.	60.50
09/01/2026	1-504990-41	16327067	Other Mat & Supplies,Veh Maint	Pape Kenworth	542.66
09/01/2026	1-504990-41	16334981	Other Mat & Supplies,Veh Maint	Pape Kenworth	79.38
09/01/2026	1-202000	19579	Accrued Payroll Liabilities	BCC	305.08
09/01/2026	1-502150-60	19579	Fringe Benefits, Admin	BCC	722.54
09/01/2026	1-503000-42	4214970	Outside Service, Non-Veh Maint	Pacific Site Management	609.08
09/01/2026	1-503000-43	54021	O/S Service, Non-Veh, Computer	R-Computer	4,039.50
09/01/2026	1-503000-43	CI100-00316197	O/S Service, Non-Veh, Computer	Tyler Technologies, Inc	760.00
09/01/2026	1-503000-10	INV0000002218	Outside Services, Operations	TransTrack Systems, Inc.	5,786.42
09/01/2026	1-504990-41	OPCM-10759197A	Other Mat & Supplies,Veh Maint	O'Reilly Auto Enterprises, LLC	-62.30
09/01/2026	1-503000-10	Stmt 8/4 - 9/1/26	Outside Services, Operations	Bank of America Commercial CC	248.85
09/01/2026	1-503000-10	Stmt 8/4 - 9/1/26	Outside Services, Operations	Bank of America Commercial CC	0.50
09/01/2026	1-503000-41	Stmt 8/4 - 9/1/26	Outside Service, Vehicle Maint	Bank of America Commercial CC	160.65
09/01/2026	1-503000-42	Stmt 8/4 - 9/1/26	Outside Service, Non-Veh Maint	Bank of America Commercial CC	69.00
09/01/2026	1-503000-43	Stmt 8/4 - 9/1/26	O/S Service, Non-Veh, Computer	Bank of America Commercial CC	119.92
09/01/2026	1-503000-43	Stmt 8/4 - 9/1/26	O/S Service, Non-Veh, Computer	Bank of America Commercial CC	75.00
09/01/2026	1-503000-43	Stmt 8/4 - 9/1/26	O/S Service, Non-Veh, Computer	Bank of America Commercial CC	39.39
09/01/2026	1-504100-10	Stmt 8/4 - 9/1/26	Postage, Operations	Bank of America Commercial CC	20.66
09/01/2026	1-504100-60	Stmt 8/4 - 9/1/26	Postage, Admin	Bank of America Commercial CC	10.33
09/01/2026	1-504990-41	Stmt 8/4 - 9/1/26	Other Mat & Supplies,Veh Maint	Bank of America Commercial CC	181.25
09/01/2026	1-504990-42	Stmt 8/4 - 9/1/26	Other Mat&Suppl, Non-Veh Maint	Bank of America Commercial CC	271.12
09/01/2026	1-504990-42	Stmt 8/4 - 9/1/26	Other Mat&Suppl, Non-Veh Maint	Bank of America Commercial CC	33.34
09/01/2026	1-504990-42	Stmt 8/4 - 9/1/26	Other Mat&Suppl, Non-Veh Maint	Bank of America Commercial CC	64.46
09/01/2026	1-509030-60	Stmt 8/4 - 9/1/26	Fees, Admin	Bank of America Commercial CC	4.80
09/01/2026	1-509080-10	Stmt 8/4 - 9/1/26	Marketing & Advertising, Oper	Bank of America Commercial CC	567.85
09/01/2026	1-509080-10	Stmt 8/4 - 9/1/26	Marketing & Advertising, Oper	Bank of America Commercial CC	157.50
09/01/2026	1-509080-10	Stmt 8/4 - 9/1/26	Marketing & Advertising, Oper	Bank of America Commercial CC	453.62
09/01/2026	1-509990-60	Stmt 8/4 - 9/1/26	Miscellaneous Exp, Admin	Bank of America Commercial CC	29.32
09/01/2026	1-509990-60	Stmt 8/4 - 9/1/26	Miscellaneous Exp, Admin	Bank of America Commercial CC	122.07
09/02/2026	1-504990-41	16331577	Other Mat & Supplies,Veh Maint	Pape Kenworth	810.49
09/02/2026	1-504990-41	16339766	Other Mat & Supplies,Veh Maint	Pape Kenworth	237.43

Expense Approval Report

Payable Dates: 8/17/2026 - 9/30/2026 Post Dates: 8/17/2026 - 9/30/2026

Post Date	Account Number	Payable Number	Account Name	Vendor Name	Amount
09/02/2026	1-504990-41	3495-123662	Other Mat & Supplies,Veh Maint	O'Reilly Auto Enterprises, LLC	214.40
09/02/2026	1-504990-41	389486	Other Mat & Supplies,Veh Maint	Hilltop Ford	307.30
09/02/2026	1-504990-41	41479206	Other Mat & Supplies,Veh Maint	Gillig LLC	365.88
09/03/2026	1-504990-41	16339790	Other Mat & Supplies,Veh Maint	Pape Kenworth	539.96
09/03/2026	1-504990-41	389568	Other Mat & Supplies,Veh Maint	Hilltop Ford	244.38
09/03/2026	1-504990-41	90221648	Other Mat & Supplies,Veh Maint	GENFARE/ SPX Corporation	105.95
09/03/2026	1-504990-41	CM372898	Other Mat & Supplies,Veh Maint	Hilltop Ford	-35.00
09/04/2026	1-506000-10	139906	Insurance, Operations	MV Transportation	565.40
09/04/2026	1-508000-10	139906	Purchased Transportation, Oper	MV Transportation	26,595.76
09/04/2026	1-508000-41	139906	Purchased Transp, Veh Maint	MV Transportation	13,298.16
09/04/2026	1-504012-10	351590	Diesel	Hunt & Sons LLC	49,611.14
09/04/2026	1-111080	719667	Non-Rev Vehicles & Equipment	Toyota Marin	28,852.97
09/04/2026	1-111080	720013	Non-Rev Vehicles & Equipment	Toyota Marin	28,880.53
09/04/2026	1-503000-60	8/2026	Outside Services, Admin	Politico Group, Inc.	2,500.00
09/06/2026	1-503000-41	26-30103	Outside Service, Vehicle Maint	Olivers Tow	338.62
09/06/2026	1-512000-60	598533156	Rentals & Leases, Admin	Pacific Office Automation	340.68
09/08/2026	1-508000-10	139920	Purchased Transportation, Oper	MV Transportation	894,639.78
09/08/2026	1-504990-41	16331590	Other Mat & Supplies,Veh Maint	Pape Kenworth	1,412.08
09/08/2026	1-504990-41	16349181	Other Mat & Supplies,Veh Maint	Pape Kenworth	72.08
09/08/2026	1-504990-41	206197	Other Mat & Supplies,Veh Maint	Hanlees Hilltop Toyota	1,228.08
09/08/2026	1-504990-41	3495-123232	Other Mat & Supplies,Veh Maint	O'Reilly Auto Enterprises, LLC	1,157.04
09/08/2026	1-504990-41	4281540717	Other Mat & Supplies,Veh Maint	Cintas Corporation	345.15
09/09/2026	1-509030-10	10522	Clipper/Online Sales/mtot fees, Ops	Metropolitan Transportation Commission	1,462.06
09/10/2026	1-502150-42	10/2026	Fringe Benefits, Non-Veh Maint	Kaiser Foundation Health Plan, Inc.	3,858.90
09/10/2026	1-502150-60	10/2026	Fringe Benefits, Admin	Kaiser Foundation Health Plan, Inc.	14,579.41
09/10/2026	1-504990-41	104832141	Other Mat & Supplies,Veh Maint	Kimball Midwest	1,048.15
09/10/2026	1-503000-60	1567580	Outside Services, Admin	Hanson Bridgett LLP	1,493.00
09/10/2026	1-504990-41	16339392	Other Mat & Supplies,Veh Maint	Pape Kenworth	860.06
09/10/2026	1-504990-41	16341559	Other Mat & Supplies,Veh Maint	Pape Kenworth	591.82
09/10/2026	1-504990-41	16349195	Other Mat & Supplies,Veh Maint	Pape Kenworth	3,734.18
09/10/2026	1-504990-41	16354427	Other Mat & Supplies,Veh Maint	Pape Kenworth	327.45
09/10/2026	1-503000-43	25-565312	O/S Service, Non-Veh, Computer	Tyler Technologies, Inc	22,647.00
09/10/2026	1-504013-10	919587	Lubricants	Hunt Oil of California	783.64
09/10/2026	1-503000-43	INVINC11158	O/S Service, Non-Veh, Computer	Optibus, Inc	7,500.00
09/11/2026	1-504013-10	924238	Lubricants	Hunt Oil of California	439.61
09/13/2026	1-505010-10	000025843089	Telephone, Operations	AT&T	117.49
09/13/2026	1-505010-60	000025843089	Telephone, Admin	AT&T	58.74
09/13/2026	1-504990-41	16356807	Other Mat & Supplies,Veh Maint	Pape Kenworth	516.08

Expense Approval Report

Payable Dates: 8/17/2026 - 9/30/2026 Post Dates: 8/17/2026 - 9/30/2026

Post Date	Account Number	Payable Number	Account Name	Vendor Name	Amount
09/13/2026	1-504990-41	Stmt 9/13/26	Other Mat & Supplies,Veh Maint	Home Depot Credit Services	56.21
09/13/2026	1-504990-41	Stmt 9/13/26	Other Mat & Supplies,Veh Maint	Home Depot Credit Services	130.01
09/13/2026	1-504990-42	Stmt 9/13/26	Other Mat&Suppl, Non-Veh Maint	Home Depot Credit Services	11.27
09/13/2026	1-504990-42	Stmt 9/13/26	Other Mat&Suppl, Non-Veh Maint	Home Depot Credit Services	21.42
09/13/2026	1-504990-42	Stmt 9/13/26	Other Mat&Suppl, Non-Veh Maint	Home Depot Credit Services	21.82
09/13/2026	1-504990-42	Stmt 9/13/26	Other Mat&Suppl, Non-Veh Maint	Home Depot Credit Services	43.63
09/13/2026	1-504990-42	Stmt 9/13/26	Other Mat&Suppl, Non-Veh Maint	Home Depot Credit Services	64.28
09/13/2026	1-504990-42	Stmt 9/13/26	Other Mat&Suppl, Non-Veh Maint	Home Depot Credit Services	66.97
09/13/2026	1-504990-42	Stmt 9/13/26	Other Mat&Suppl, Non-Veh Maint	Home Depot Credit Services	76.37
09/13/2026	1-504990-42	Stmt 9/13/26	Other Mat&Suppl, Non-Veh Maint	Home Depot Credit Services	100.85
09/13/2026	1-504990-42	Stmt 9/13/26	Other Mat&Suppl, Non-Veh Maint	Home Depot Credit Services	105.87
09/14/2026	1-504990-41	16361259	Other Mat & Supplies,Veh Maint	Pape Kenworth	245.15
09/14/2026	1-503000-42	264779	Outside Service, Non-Veh Maint	ECO-CHEK Compliance, Inc.	125.00
09/14/2026	1-505010-10	40006695279	Telephone, Operations	Nextiva, Inc.	1,161.06
09/14/2026	1-505010-60	40006695279	Telephone, Admin	Nextiva, Inc.	580.53
09/14/2026	1-504990-41	41482724	Other Mat & Supplies,Veh Maint	Gillig LLC	1,105.93
09/14/2026	1-504990-41	4282296111	Other Mat & Supplies,Veh Maint	Cintas Corporation	345.15
09/14/2026	1-504990-42	4282296111	Other Mat&Suppl, Non-Veh Maint	Cintas Corporation	215.54
09/14/2026	1-512000-60	598634755	Rentals & Leases, Admin	Pacific Office Automation	53.61
09/15/2026	1-503000-10	103808505	Outside Services, Operations	Western Exterminator Co.	161.85
09/15/2026	1-503000-60	103808505	Outside Services, Admin	Western Exterminator Co.	80.93
09/16/2026	1-504990-41	41483749	Other Mat & Supplies,Veh Maint	Gillig LLC	3,518.97
09/22/2026	1-503000-42	103270	Outside Service, Non-Veh Maint	Pacific Bay Equipment	336.66
Fund 1 - FUND 1 Total:					1,516,501.42
Grand Total:					1,516,501.42

Report Summary**Fund Summary**

Fund	Payment Amount
1 - FUND 1	<u>1,516,501.42</u>
Grand Total:	1,516,501.42

Account Summary

Account Number	Account Name	Payment Amount
1-111040	Facility Repairs	21,972.45
1-111080	Non-Rev Vehicles & Equi...	57,733.50
1-202000	Accrued Payroll Liabilities	305.08
1-502150-42	Fringe Benefits, Non-Veh...	3,858.90
1-502150-60	Fringe Benefits, Admin	15,301.95
1-503000-10	Outside Services, Operat...	10,266.63
1-503000-41	Outside Service, Vehicle...	79,726.89
1-503000-42	Outside Service, Non-Ve...	5,244.46
1-503000-43	O/S Service, Non-Veh, C...	60,400.81
1-503000-60	Outside Services, Admin	18,353.93
1-504011-10	Gas	9,989.31
1-504012-10	Diesel	133,050.24
1-504013-10	Lubricants	4,195.25
1-504020-10	Tires & Tubes	13,344.08
1-504100-10	Postage, Operations	20.66
1-504100-60	Postage, Admin	10.33
1-504990-41	Other Mat & Supplies,V...	29,911.96
1-504990-42	Other Mat&Suppl, Non-...	2,642.59
1-504990-60	Other Mat & Supplies, A...	249.48
1-505000-10	Utilities, Operations	7,714.62
1-505000-60	Utilities, Admin	3,857.32
1-505010-10	Telephone, Operations	2,195.59
1-505010-60	Telephone, Admin	1,097.79
1-506000-10	Insurance, Operations	19,767.72
1-508000-10	Purchased Transportatio...	859,514.36
1-508000-41	Purchased Transp, Veh ...	125,435.49
1-509030-10	Clipper/Online Sales/mt...	22,863.47
1-509030-60	Fees, Admin	65.30
1-509080-10	Marketing & Advertising,...	6,865.58
1-509990-60	Miscellaneous Exp, Adm...	151.39
1-512000-60	Rentals & Leases, Admin	<u>394.29</u>
Grand Total:		1,516,501.42

Project Account Summary

Project Account Key	Payment Amount
None	<u>1,516,501.42</u>
Grand Total:	1,516,501.42

**Monthly Management Report Summary****July, FY 26/27****System & Program Summary**

	July FY 26/27	July FY 25/26	% Change	Year-To-Date FY 26/27	Year-To-Date FY 25/26	% Change
System Total						
Total Passengers	59,789	57,764	3.5	59,789	57,764	3.5
Revenue Passengers	54,341	55,533	-2.1	54,341	55,533	-2.1
Weekday Total Passengers	55,540	53,855	3.1	55,540	53,855	3.1
Saturday Total Passengers	1,833	2,192	-16.4	1,833	2,192	-16.4
Sunday Total Passengers	2,416	1,717	40.7	2,416	1,717	40.7
Weekday Average Passengers	2,525	2,448	3.1	2,525	2,448	3.1
Saturday Average Passengers	458	548	-16.4	458	548	-16.4
Sunday Average Passengers	403	343	17.5	403	343	17.5
Vehicle Revenue Hours	7,068.53	7,083.85	-0.2	7,068.53	7,083.85	-0.2
Total Vehicle Hours	7,452.42	7,488.28	-0.5	7,452.42	7,488.28	-0.5
Revenue Vehicle Miles	115,903.6	117,841.6	-1.6	115,903.6	117,841.6	-1.6
Total Miles	141,802.0	145,744.0	-2.7	141,802.0	145,744.0	-2.7
Dial-A-Ride Program						
Number of Weekdays	22	22	0.0	22	22	0.0
Number of Saturdays	3	4	-25.0	3	4	-25.0
Total Passengers	1,603	1,694	-5.4	1,603	1,694	-5.4
Revenue Passengers	1,416	1,623	-12.8	1,416	1,623	-12.8
Weekday Total Passengers	1,457	1,555	-6.3	1,457	1,555	-6.3
Saturday Total Passengers	146	139	5.0	146	139	5.0
Weekday Average Passengers	66	71	-7.0	66	71	-7.0
Saturday Average Passengers	49	35	40.0	49	35	40.0
Vehicle Revenue Hours	969.51	952.55	1.8	969.51	952.55	1.8
Total Vehicle Hours	1,008.24	990.24	1.8	1,008.24	990.24	1.8
Productivity	1.65	1.78	-7.3	1.65	1.78	-7.3
Revenue Vehicle Miles	7,623.5	8,263.0	-7.7	7,623.5	8,263.0	-7.7
Total Miles	8,616.1	9,139.8	-5.7	8,616.1	9,139.8	-5.7
Express Routes Program						
Number of Weekdays	22	22	0.0	22	22	0.0
Number of Saturdays	3	4	-25.0	3	4	-25.0
Number of Sundays	6	5	20.0	6	5	20.0
Total Passengers	25,154	23,172	8.6	25,154	23,172	8.6
Revenue Passengers	21,322	22,327	-4.5	21,322	22,327	-4.5
Weekday Total Passengers	21,372	19,804	7.9	21,372	19,804	7.9
Saturday Total Passengers	1,366	1,651	-17.3	1,366	1,651	-17.3
Sunday Total Passengers	2,416	1,717	40.7	2,416	1,717	40.7
Weekday Average Passengers	971	900	7.9	971	900	7.9
Saturday Average Passengers	455	413	10.2	455	413	10.2
Sunday Average Passengers	403	343	17.5	403	343	17.5
Vehicle Revenue Hours	2,418.17	2,530.11	-4.4	2,418.17	2,530.11	-4.4
Total Vehicle Hours	2,546.85	2,684.77	-5.1	2,546.85	2,684.77	-5.1
Productivity	10.40	9.16	13.5	10.40	9.16	13.5
Revenue Vehicle Miles	37,570.6	39,496.5	-4.9	37,570.6	39,496.5	-4.9
Total Miles	39,977.8	42,505.5	-5.9	39,977.8	42,505.5	-5.9



Monthly Management Report Summary

July, FY 26/27

System & Program Summary

	July FY 26/27	July FY 25/26	% Change	Year-To-Date FY 26/27	Year-To-Date FY 25/26	% Change
Local Fixed Routes Program						
Number of Weekdays	22	22	0.0	22	22	0.0
Number of Saturdays	3	4	-25.0	3	4	-25.0
Total Passengers	14,664	14,646	0.1	14,664	14,646	0.1
Revenue Passengers	13,401	13,562	-1.2	13,401	13,562	-1.2
Weekday Total Passengers	14,343	14,244	0.7	14,343	14,244	0.7
Saturday Total Passengers	321	402	-20.1	321	402	-20.1
Weekday Average Passengers	652	647	0.8	652	647	0.8
Saturday Average Passengers	107	101	5.9	107	101	5.9
Vehicle Revenue Hours	2,354.27	2,357.22	-0.1	2,354.27	2,357.22	-0.1
Total Vehicle Hours	2,466.25	2,461.94	0.2	2,466.25	2,461.94	0.2
Productivity	6.23	6.21	0.3	6.23	6.21	0.3
Revenue Vehicle Miles	35,600.5	36,408.9	-2.2	35,600.5	36,408.9	-2.2
Total Miles	37,514.1	38,201.5	-1.8	37,514.1	38,201.5	-1.8
Transbay Lynx Program						
Number of Weekdays	22	22	0.0	22	22	0.0
Total Passengers	18,368	18,252	0.6	18,368	18,252	0.6
Revenue Passengers	18,202	18,021	1.0	18,202	18,021	1.0
Weekday Total Passengers	18,368	18,252	0.6	18,368	18,252	0.6
Weekday Average Passengers	835	830	0.6	835	830	0.6
Vehicle Revenue Hours	1,326.58	1,243.97	6.6	1,326.58	1,243.97	6.6
Total Vehicle Hours	1,431.08	1,351.33	5.9	1,431.08	1,351.33	5.9
Productivity	13.85	14.67	-5.6	13.85	14.67	-5.6
Revenue Vehicle Miles	35,109.0	33,673.2	4.3	35,109.0	33,673.2	4.3
Total Miles	37,232.0	36,258.2	2.7	37,232.0	36,258.2	2.7

Preventable Accidents per Miles Driven in 12 Month
Period

July-26

Frequency 12		
Miles		Month Period
FR	1,529,489	10 152,949
DAR	143,146	2 71,573

FR=Fixed Route, Martinez Link, Transbay, & Express
DAR=Dial-A-Ride

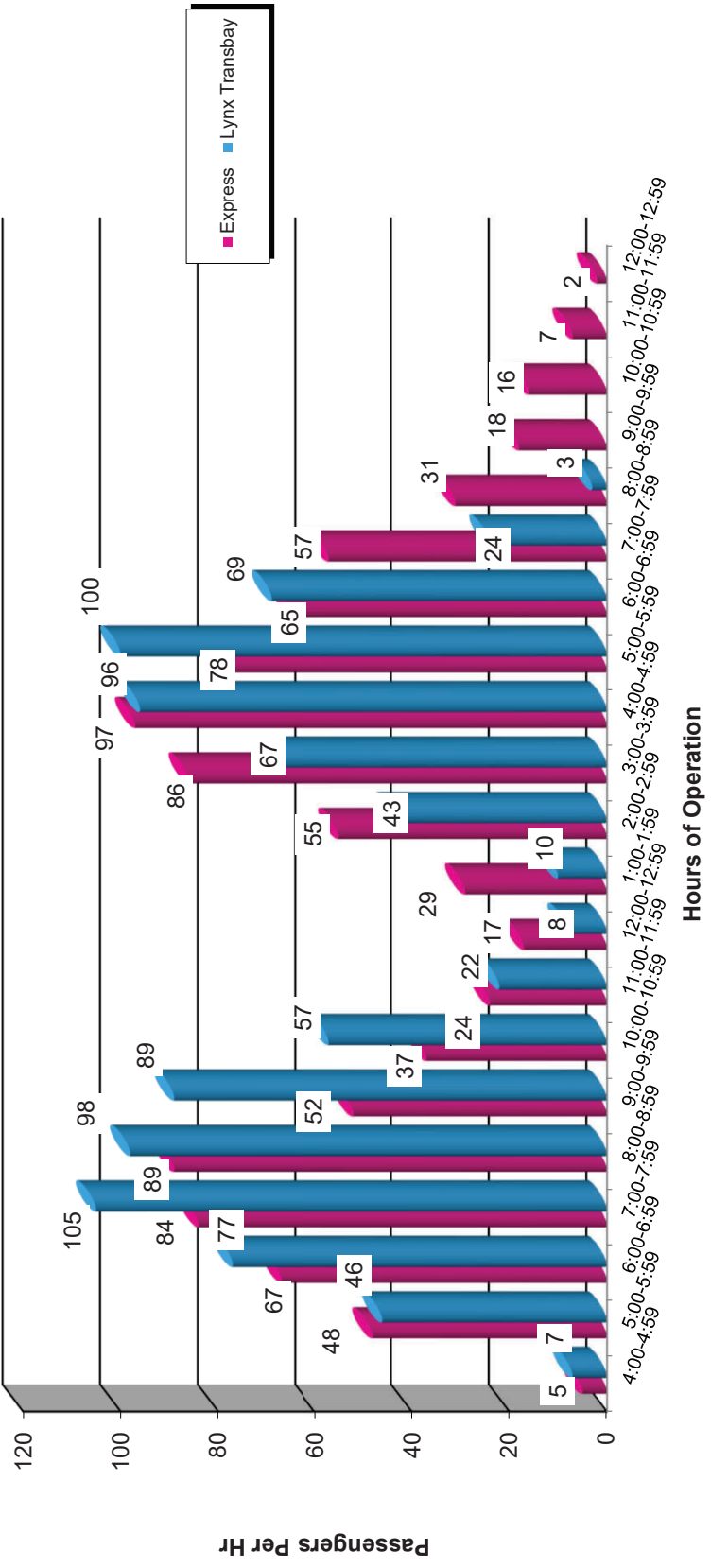
Non-Preventable				Preventable			
Month		FYTD		Month		FYTD	
Current	Last Year	Current	Last Year	Current	Last Year	Current	Last Year
1	2	2	3	0	2	4	6
0	0	0	1	1	1	0	0



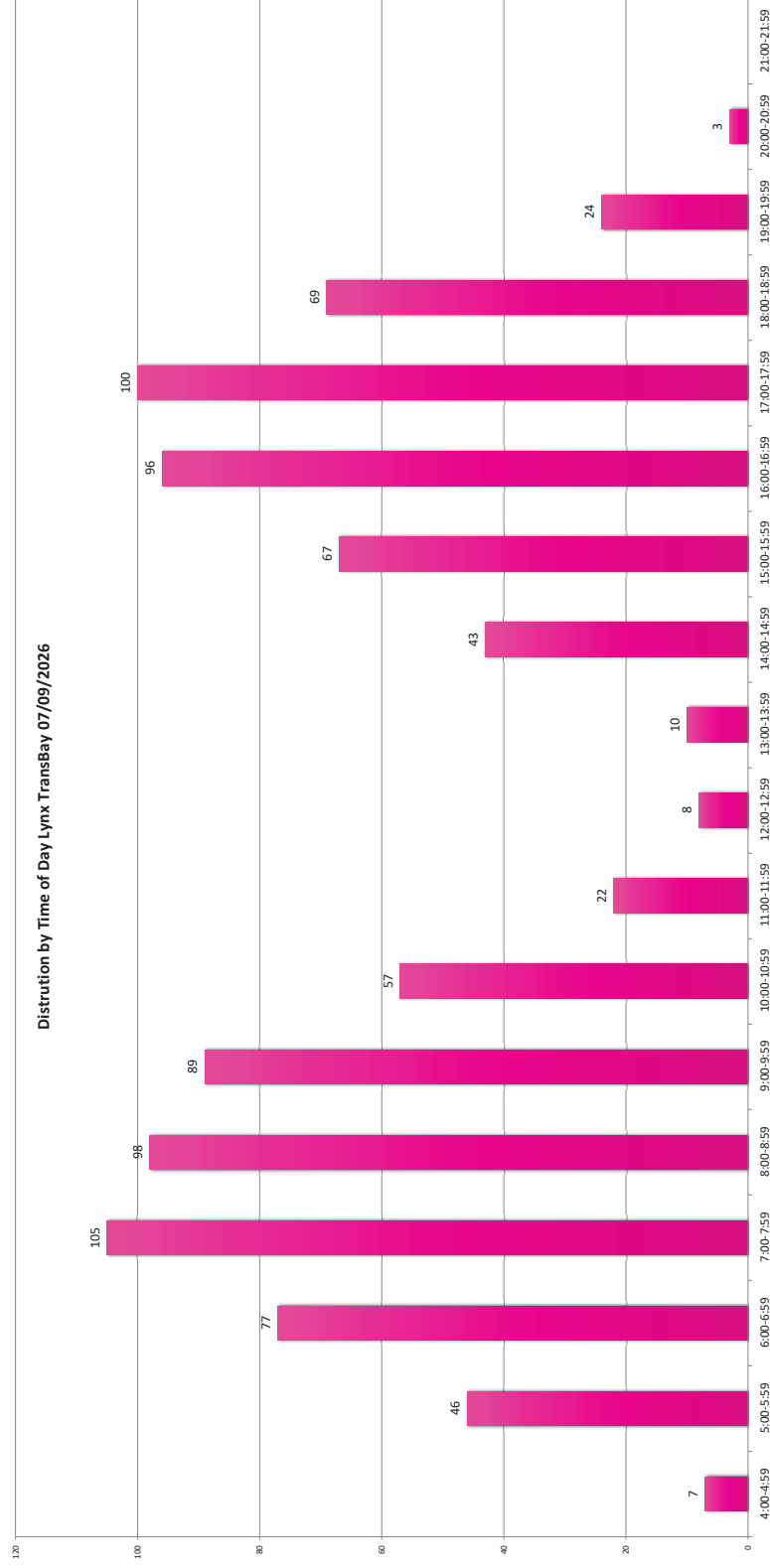
Passenger & Productivity Statistical Report
July, FY 26/27
System
All Routes

Route by Day Type & System	Passengers						Passengers Per Revenue Hour					
	July			Fiscal Year To Date			July			Fiscal Year To Date		
	FY 25/26	FY 26/27	% Change	FY 25/26	FY 26/27	% Change	FY 25/26	FY 26/27	% Change	FY 25/26	FY 26/27	% Change
Route 10 Weekday	712	953	33.8	712	953	33.8	4.2	6.4	51.4	4.2	6.4	51.4
Route 11 Weekday	2,065	1,486	-28.0	2,065	1,486	-28.0	7.3	5.2	-29.0	7.3	5.2	-29.0
Route 11 Saturday	237	139	-41.4	237	139	-41.4	5.1	4.0	-21.0	5.1	4.0	-21.0
Route 11 Total	2,302	1,625	-29.4	2,302	1,625	-29.4	7.0	5.1	-27.6	7.0	5.1	-27.6
Route 12 Weekday	1,051	1,549	47.4	1,051	1,549	47.4	5.6	7.8	38.6	5.6	7.8	38.6
Route 15 Weekday	976	970	-0.6	976	970	-0.6	5.3	5.1	-5.2	5.3	5.1	-5.2
Route 16 Weekday	3,571	3,259	-8.7	3,571	3,259	-8.7	5.8	5.3	-8.2	5.8	5.3	-8.2
Route 19 Saturday	165	182	10.3	165	182	10.3	3.2	3.6	11.1	3.2	3.6	11.1
Route 30Z Weekday	1,338	1,424	6.4	1,338	1,424	6.4	5.0	5.2	3.8	5.0	5.2	3.8
Route C3 Weekday	4,531	4,702	3.8	4,531	4,702	3.8	8.2	8.5	3.6	8.2	8.5	3.6
Route DAR Weekday	1,555	1,457	-6.3	1,555	1,457	-6.3	1.8	1.6	-7.6	1.8	1.6	-7.6
Route DAR Saturday	139	146	5.0	139	146	5.0	2.1	2.0	-2.0	2.1	2.0	-2.0
Route DAR Total	1,694	1,603	-5.4	1,694	1,603	-5.4	1.8	1.7	-7.0	1.8	1.7	-7.0
Route J Weekday	11,981	12,550	4.7	11,981	12,550	4.7	11.1	11.9	7.4	11.1	11.9	7.4
Route J Saturday	1,651	1,366	-17.3	1,651	1,366	-17.3	6.4	11.2	76.0	6.4	11.2	76.0
Route J Sunday	1,717	2,416	40.7	1,717	2,416	40.7	8.4	9.9	17.7	8.4	9.9	17.7
Route J Total	15,349	16,332	6.4	15,349	16,332	6.4	9.9	11.5	15.7	9.9	11.5	15.7
Route JPX Weekday	5,951	6,586	10.7	5,951	6,586	10.7	8.9	9.8	9.3	8.9	9.8	9.3
Route JX Weekday	1,872	2,236	19.4	1,872	2,236	19.4	5.8	6.9	18.0	5.8	6.9	18.0
Route LYNX Weekday	18,252	18,368	0.6	18,252	18,368	0.6	14.7	13.8	-5.6	14.7	13.8	-5.6
Total System-Wide	57,764	59,789	3.5	57,764	59,789	3.5	8.2	8.5	3.7	8.2	8.5	3.7

Express Routes (J, JX, JPX), and Lynx Transbay
Ridership by Time of Day
Date:07/09/2026



Distrution by Time of Day Lynx TransBay 07/09/2026



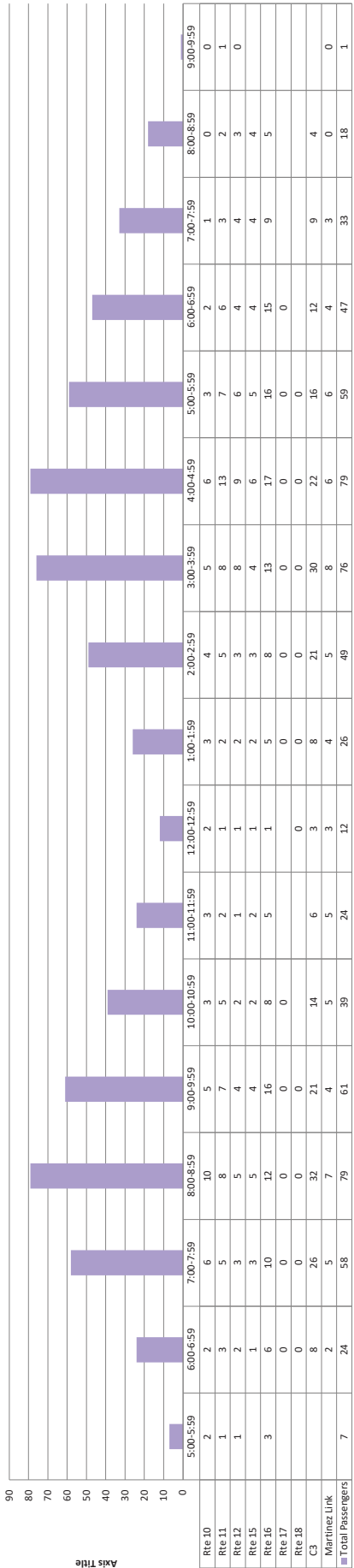
Distribution by Time of Day - Fixed Route

Date: 7/9/2026

	5:00-5:59	6:00-6:59	7:00-7:59	8:00-8:59	9:00-9:59	10:00-10:59	11:00-11:59	12:00-12:59	1:00-1:59	2:00-2:59	3:00-3:59	4:00-4:59	5:00-5:59	6:00-6:59	7:00-7:59	8:00-8:59	9:00-9:59
Rte 10	2	2	6	10	5	3	3	2	3	4	5	6	3	2	1	0	0
Rte 11	1	3	5	8	7	5	2	1	2	5	8	13	7	6	3	2	1
Rte 12	1	2	3	5	4	2	1	1	2	3	8	9	6	4	4	3	0
Rte 15		1	3	5	4	2	2	1	2	3	4	6	5	4	4	4	
Rte 16	3	6	10	12	16	8	5	1	5	8	13	17	16	15	9	5	
Rte 17		0	0	0	0	0			0	0	0	0	0	0			
Rte 18		0	0	0	0			0	0	0	0	0	0				
C3		8	26	32	21	14	6	3	8	21	30	22	16	12	9	4	
Martinez Link		2	5	7	4	5	5	3	4	5	8	6	6	4	3	0	0
Total Passengers	7	24	58	79	61	39	24	12	26	49	76	79	59	47	33	18	1

Total Route 10	57
Total Route 11	79
Total Route 12	58
Total Route 15	46
Total Route 16	149
Total Route 17	0
Total Route 18	0
Total C3	232
Martinez Link	67
Total	688

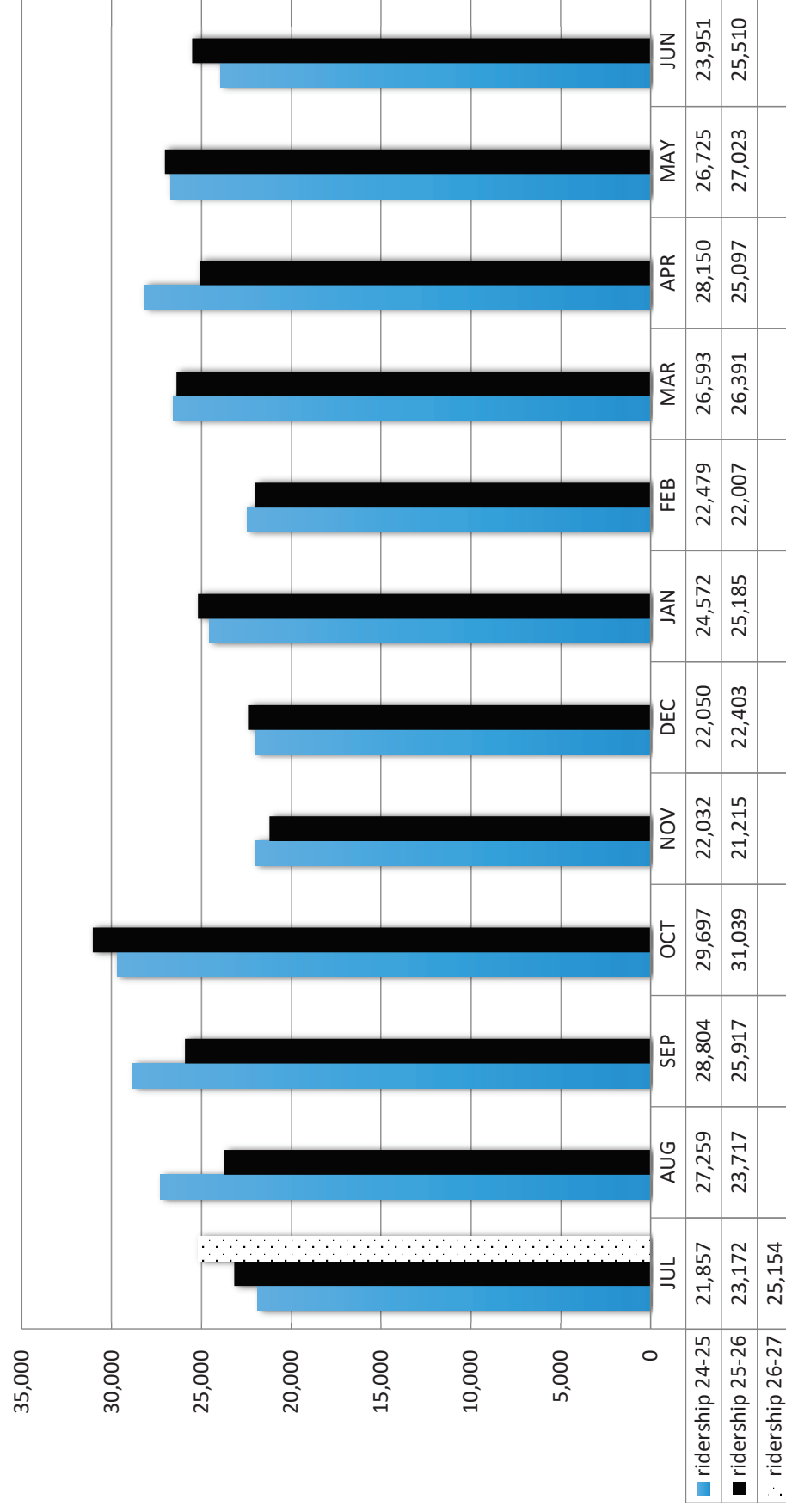
Distribution By Time Of Day Fixed Route 07/09/2026



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WESTCAT EXPRESS RIDERSHIP
Includes Routes J, JX and JPX





Monthly Management Report Summary

August, FY 26/27

System & Program Summary

	August FY 26/27	August FY 25/26	% Change	Year-To-Date FY 26/27	Year-To-Date FY 25/26	% Change
System Total						
Total Passengers	60,734	56,723	7.1	120,523	114,487	5.3
Revenue Passengers	57,624	53,934	6.8	111,965	109,467	2.3
Weekday Total Passengers	56,608	52,343	8.1	112,148	106,198	5.6
Saturday Total Passengers	2,502	2,780	-10.0	4,335	4,972	-12.8
Sunday Total Passengers	1,624	1,600	1.5	4,040	3,317	21.8
Weekday Average Passengers	2,696	2,493	8.1	2,608	2,470	5.6
Saturday Average Passengers	500	556	-10.1	482	552	-12.7
Sunday Average Passengers	325	320	1.6	367	332	10.5
Vehicle Revenue Hours	7,002.22	6,791.91	3.1	14,070.75	13,875.75	1.4
Total Vehicle Hours	7,410.03	7,222.69	2.6	14,862.45	14,710.96	1.0
Revenue Vehicle Miles	113,941.1	112,689.1	1.1	229,844.7	230,530.7	-0.3
Total Miles	140,490.0	136,102.0	3.2	282,292.0	281,846.0	0.2
Dial-A-Ride Program						
Number of Weekdays	21	21	0.0	43	43	0.0
Number of Saturdays	5	5	0.0	8	9	-11.1
Total Passengers	1,651	1,628	1.4	3,254	3,322	-2.0
Revenue Passengers	1,573	1,541	2.1	2,989	3,164	-5.5
Weekday Total Passengers	1,448	1,444	0.3	2,905	2,999	-3.1
Saturday Total Passengers	203	184	10.3	349	323	8.0
Weekday Average Passengers	69	69	0.0	68	70	-2.9
Saturday Average Passengers	41	37	10.8	44	36	22.2
Vehicle Revenue Hours	983.78	859.12	14.5	1,953.29	1,811.66	7.8
Total Vehicle Hours	1,020.38	932.58	9.4	2,028.62	1,922.81	5.5
Productivity	1.68	1.90	-11.6	1.67	1.83	-8.7
Revenue Vehicle Miles	8,091.5	7,868.6	2.8	15,715.0	16,131.6	-2.6
Total Miles	9,034.9	8,852.9	2.1	17,651.0	17,992.7	-1.9
Express Routes Program						
Number of Weekdays	21	21	0.0	43	43	0.0
Number of Saturdays	5	5	0.0	8	9	-11.1
Number of Sundays	5	5	0.0	11	10	10.0
Total Passengers	24,818	23,717	4.6	49,972	46,889	6.6
Revenue Passengers	23,543	22,451	4.9	44,865	44,778	0.2
Weekday Total Passengers	21,393	20,013	6.9	42,765	39,817	7.4
Saturday Total Passengers	1,801	2,104	-14.4	3,167	3,755	-15.7
Sunday Total Passengers	1,624	1,600	1.5	4,040	3,317	21.8
Weekday Average Passengers	1,019	953	6.9	995	926	7.5
Saturday Average Passengers	360	421	-14.5	396	417	-5.0
Sunday Average Passengers	325	320	1.6	367	332	10.5
Vehicle Revenue Hours	2,414.05	2,446.56	-1.3	4,832.22	4,976.67	-2.9
Total Vehicle Hours	2,558.29	2,598.14	-1.5	5,105.14	5,282.91	-3.4
Productivity	10.28	9.69	6.1	10.34	9.42	9.8
Revenue Vehicle Miles	37,185.0	37,655.7	-1.3	74,755.6	77,152.2	-3.1
Total Miles	39,887.3	40,611.0	-1.8	79,865.1	83,116.5	-3.9



Monthly Management Report Summary

August, FY 26/27

System & Program Summary

	August FY 26/27	August FY 25/26	% Change	Year-To-Date FY 26/27	Year-To-Date FY 25/26	% Change
Local Fixed Routes Program						
Number of Weekdays	21	21	0.0	43	43	0.0
Number of Saturdays	5	5	0.0	8	9	-11.1
Total Passengers	15,783	14,739	7.1	30,447	29,385	3.6
Revenue Passengers	14,309	13,492	6.1	27,710	27,054	2.4
Weekday Total Passengers	15,285	14,247	7.3	29,628	28,491	4.0
Saturday Total Passengers	498	492	1.2	819	894	-8.4
Weekday Average Passengers	728	678	7.4	689	663	3.9
Saturday Average Passengers	100	98	2.0	102	99	3.0
Vehicle Revenue Hours	2,319.73	2,288.15	1.4	4,674.00	4,645.37	0.6
Total Vehicle Hours	2,446.95	2,396.36	2.1	4,913.20	4,858.30	1.1
Productivity	6.80	6.44	5.6	6.51	6.33	2.8
Revenue Vehicle Miles	35,102.4	35,083.7	0.1	70,702.9	71,492.6	-1.1
Total Miles	37,190.6	36,891.7	0.8	74,704.7	75,093.2	-0.5
Transbay Lynx Program						
Number of Weekdays	21	21	0.0	43	43	0.0
Total Passengers	18,482	16,639	11.1	36,850	34,891	5.6
Revenue Passengers	18,199	16,450	10.6	36,401	34,471	5.6
Weekday Total Passengers	18,482	16,639	11.1	36,850	34,891	5.6
Weekday Average Passengers	880	792	11.1	857	811	5.7
Vehicle Revenue Hours	1,284.66	1,198.08	7.2	2,611.24	2,442.05	6.9
Total Vehicle Hours	1,384.41	1,295.61	6.9	2,815.49	2,646.94	6.4
Productivity	14.39	13.89	3.6	14.11	14.29	-1.3
Revenue Vehicle Miles	33,562.2	32,081.1	4.6	68,671.2	65,754.3	4.4
Total Miles	35,588.7	34,241.1	3.9	72,820.7	70,499.3	3.3

Preventable Accidents per Miles Driven in 12 Month
Period

August-26

	Miles	Accidents	Frequency 12 Month Period
FR	1,529,489	9	169,943
DAR	143,146	2	71,573

FR=Fixed Route, Martinez Link, Transbay, & Express
DAR=Dial-A-Ride

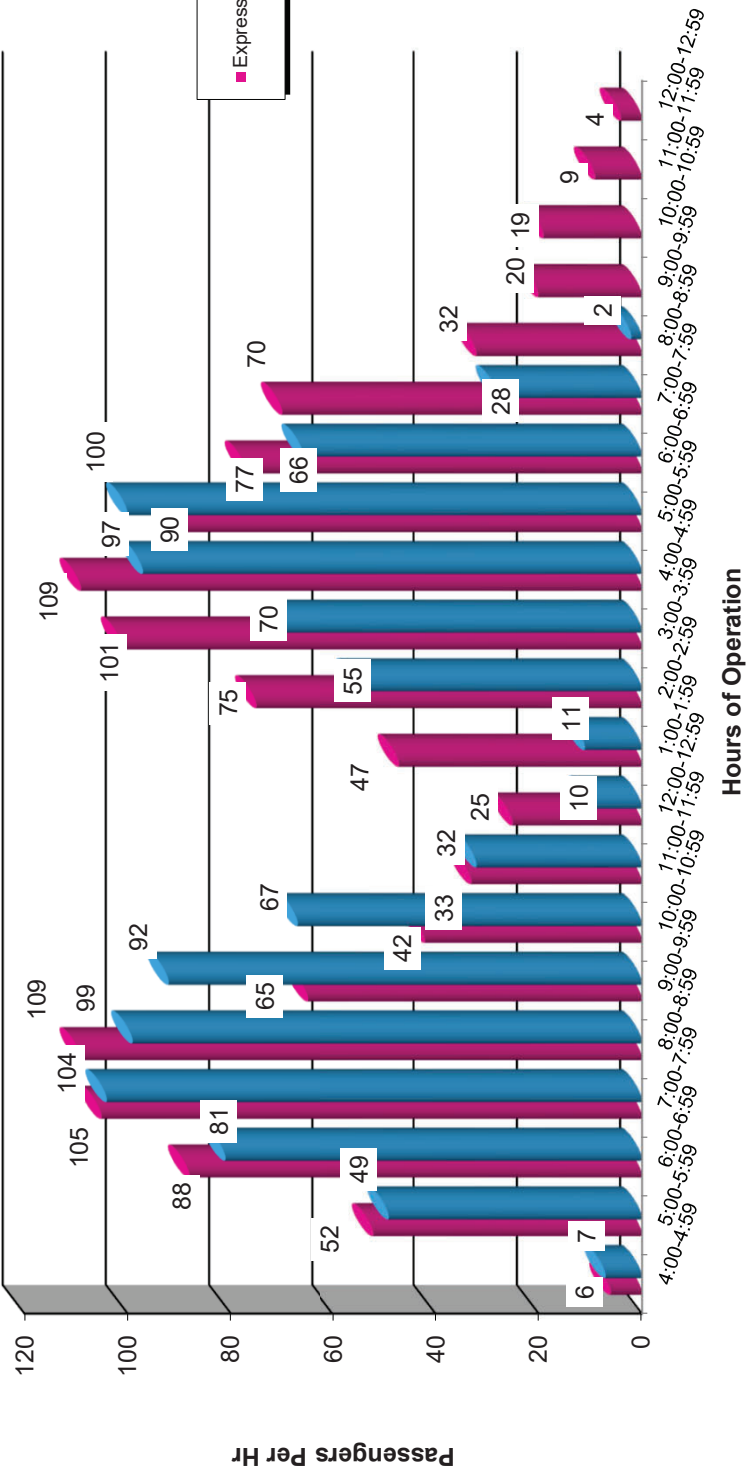
	Non-Preventable			Preventable		
	Month		FYTD	Month		FYTD
	Current	Last Year	Current	Current	Last Year	Current
FR	0	0	3	0	1	4
DAR	0	0	0	0	0	1



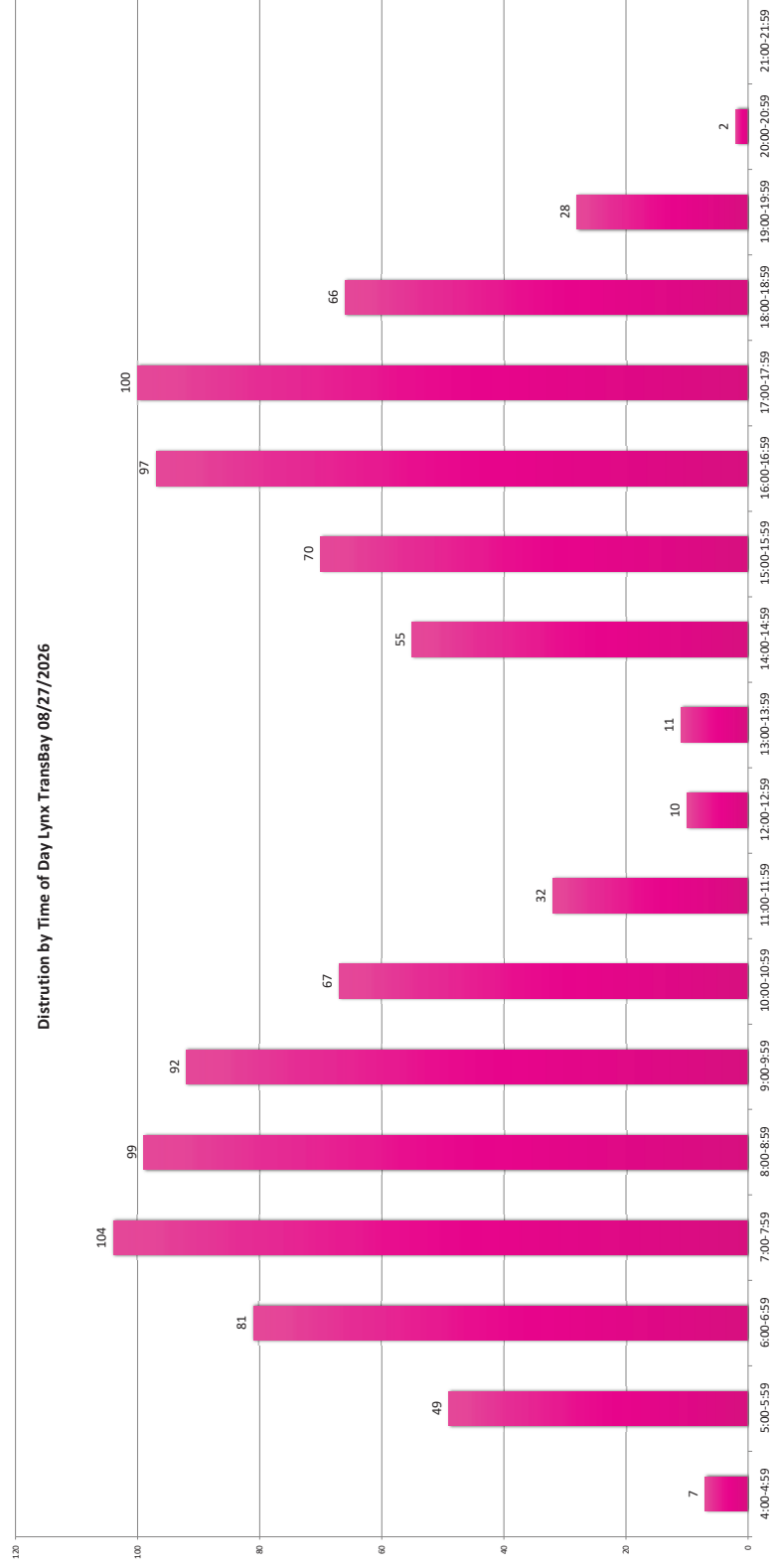
Passenger & Productivity Statistical Report
August, FY 26/27
System
All Routes

Route by Day Type & System	Passengers			Passengers Per Revenue Hour								
	August		Fiscal Year To Date	August		Fiscal Year To Date						
	FY 25/26	FY 26/27	% Change	FY 25/26	FY 26/27	% Change	FY 25/26	FY 26/27	% Change			
Route 10 Weekday	1,139	1,327	16.5	1,851	2,280	23.2	6.7	8.5	26.3	5.5	7.5	36.4
Route 11 Weekday	2,244	1,597	-28.8	4,309	3,083	-28.5	8.6	5.9	-31.7	7.9	5.5	-30.4
Route 11 Saturday	251	250	-0.4	488	389	-20.3	4.3	4.3	-0.1	4.7	4.2	-9.8
Route 11 Total	2,495	1,847	-26.0	4,797	3,472	-27.6	7.8	5.6	-28.4	7.4	5.3	-27.9
Route 12 Weekday	1,213	1,734	43.0	2,264	3,283	45.0	6.7	8.6	28.9	6.1	8.2	33.5
Route 15 Weekday	1,050	953	-9.2	2,026	1,923	-5.1	5.8	5.2	-9.6	5.5	5.1	-7.5
Route 16 Weekday	3,693	3,680	-0.4	7,264	6,939	-4.5	6.3	6.2	-1.5	6.0	5.7	-4.7
Route 19 Saturday	241	248	2.9	406	430	5.9	3.8	3.9	3.2	3.5	3.8	6.4
Route 30Z Weekday	1,065	1,423	33.6	2,403	2,847	18.5	4.2	5.4	30.7	4.6	5.3	15.7
Route C3 Weekday	3,843	4,571	18.9	8,374	9,273	10.7	7.3	8.6	18.7	7.7	8.5	10.5
Route DAR Weekday	1,444	1,448	0.3	2,999	2,905	-3.1	1.9	1.7	-10.2	1.8	1.7	-8.8
Route DAR Saturday	184	203	10.3	323	349	8.0	2.1	1.7	-21.0	2.1	1.8	-13.9
Route DAR Total	1,628	1,651	1.4	3,322	3,254	-2.0	1.9	1.7	-11.4	1.8	1.7	-9.1
Route J Weekday	12,044	13,103	8.8	24,025	25,653	6.8	11.2	12.5	11.3	11.2	12.2	9.4
Route J Saturday	2,104	1,801	-14.4	3,755	3,167	-15.7	9.2	8.8	-4.4	7.7	9.7	26.1
Route J Sunday	1,600	1,624	1.5	3,317	4,040	21.8	7.8	7.9	1.2	8.1	9.0	10.8
Route J Total	15,748	16,528	5.0	31,097	32,860	5.7	10.5	11.3	8.4	10.2	11.4	12.0
Route JPX Weekday	5,815	6,054	4.1	11,766	12,640	7.4	9.2	9.4	2.6	9.0	9.6	6.0
Route JX Weekday	2,154	2,236	3.8	4,026	4,472	11.1	7.0	7.2	1.9	6.4	7.0	9.4
Route LYNX Weekday	16,639	18,482	11.1	34,891	36,850	5.6	13.9	14.4	3.6	14.3	14.1	-1.2
Total System-Wide	56,723	60,734	7.1	114,487	120,523	5.3	8.4	8.7	3.9	8.3	8.6	3.8

Express Routes (J, JX, JPX), and Lynx Transbay Ridership by Time of Day Date:08/27/2026



Distrution by Time of Day Lynx TransBay 08/27/2026



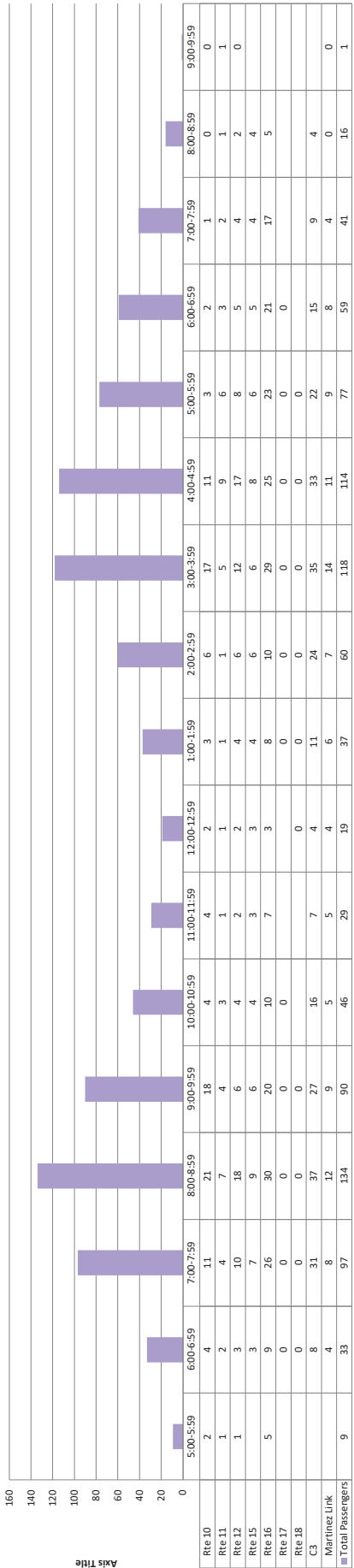
Distribution by Time of Day - Fixed Route

Date: 8/27/2026

	5:00-5:59	6:00-6:59	7:00-7:59	8:00-8:59	9:00-9:59	10:00-10:59	11:00-11:59	12:00-12:59	1:00-1:59	2:00-2:59	3:00-3:59	4:00-4:59	5:00-5:59	6:00-6:59	7:00-7:59	8:00-8:59	9:00-9:59
Rte 10	2	4	11	21	18	4	4	2	3	6	17	11	3	2	1	0	0
Rte 11	1	2	4	7	4	3	1	1	1	1	5	9	6	3	2	1	1
Rte 12	1	3	10	18	6	4	2	2	4	6	12	17	8	5	4	2	0
Rte 15		3	7	9	6	4	3	3	4	6	6	8	6	5	4	4	
Rte 16	5	9	26	30	20	10	7	3	8	10	29	25	23	21	17	5	
Rte 17		0	0	0	0	0			0	0	0	0	0	0			
Rte 18		0	0	0	0			0	0	0	0	0	0				
C3		8	31	37	27	16	7	4	11	24	35	33	22	15	9	4	
Martinez Link		4	8	12	9	5	5	4	6	7	14	11	9	8	4	0	0
Total Passengers	9	33	97	134	90	46	29	19	37	60	118	114	77	59	41	16	1

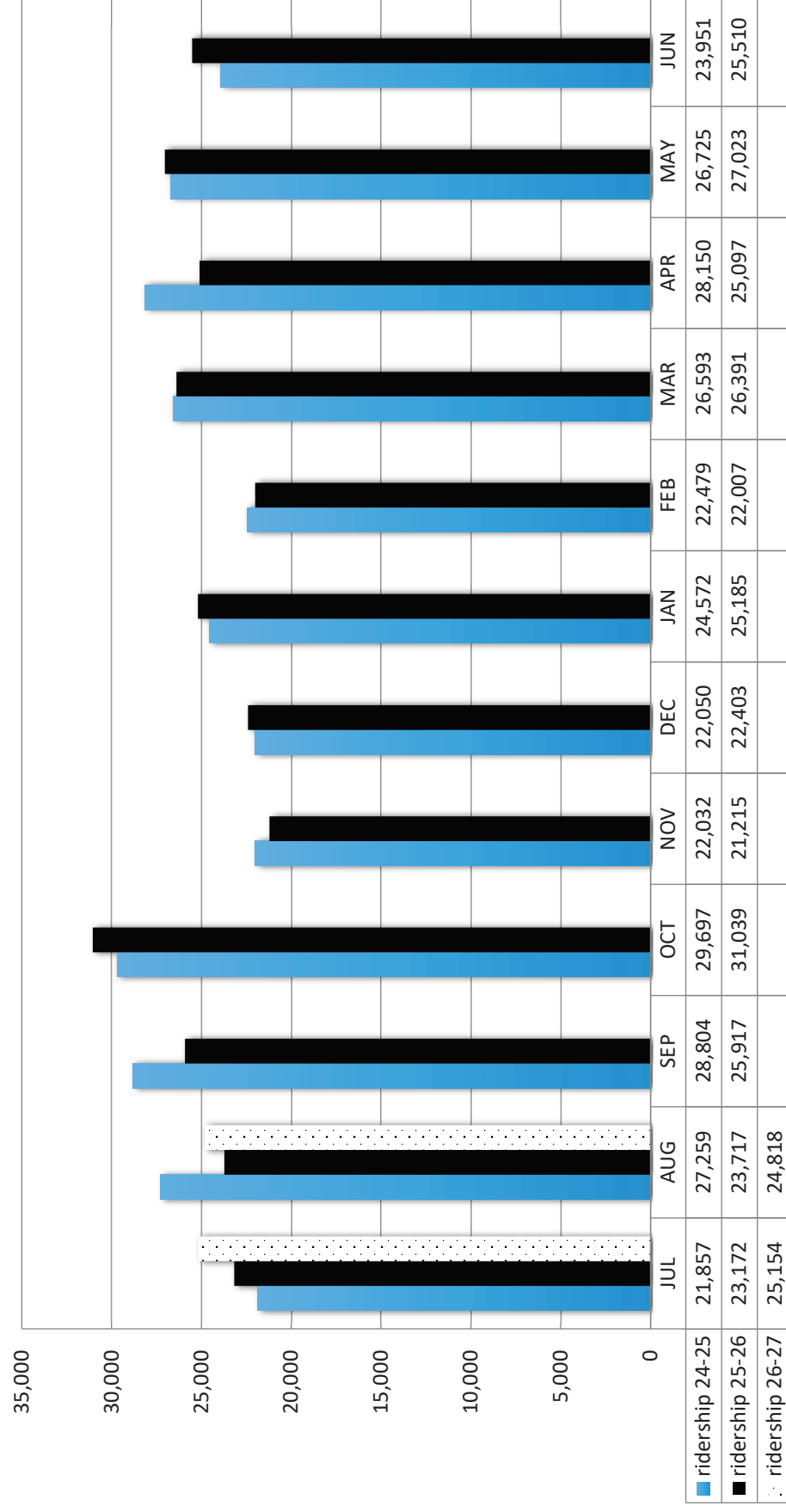
Total Route 10	109
Total Route 11	52
Total Route 12	104
Total Route 15	74
Total Route 16	248
Total Route 17	0
Total Route 18	0
Total C3	283
Martinez Link	106
Total	976

Distribution By Time Of Day Fixed Route 08/27/2026





WESTCAT EXPRESS RIDERSHIP
Includes Routes J, JX and JPX



WestCAT Monthly Passenger & Auxiliary Revenue Reconciliation
Month & Fiscal Year- July 2026

Cash Fares for Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Cash Fare - General Public	\$ 6,019.25	\$ 6,019.25		\$ 2,197.25	\$ 3,822.00
Cash Fare - Senior & Disabled	\$ 2,465.25	\$ 2,465.25	\$ 456.25	\$ 675.50	\$ 1,333.50
Cash Fare - Transfers	\$ 739.25	\$ 739.25	\$ 31.50	\$ 144.75	\$ 563.00
Cash Fare - Regional Paratransit	\$ 171.00	\$ 171.00	\$ 171.00		
Cash Fare - Local Day Pass Sales	\$ 1,574.00	\$ 1,574.00		\$ 10.50	\$ 1,563.50
Total Estimated Cash (a)	\$ 10,968.75	\$ 10,968.75	\$ 658.75	\$ 3,028.00	\$ 7,282.00
Over/(Short) Cash Count	\$ 0.42	\$ 0.42	\$ (0.36)	\$ 0.01	\$ 0.77
Bank Deposit Corrections	\$ -	\$ -	\$ -	\$ -	
Subtotal Cash Fare Deposit	\$ 10,969.17	\$ 10,969.17	\$ 658.39	\$ 3,028.01	\$ 7,282.77
Prepaid Sales Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Ticket Books	\$ 725.00	\$ 725.00	\$ 725.00		
Summer Youth Pass (SYP)	\$ -	\$ -			
Clipper Sales	\$ 70.00	\$ 70.00		\$ 20.00	\$ 50.00
Lynx 31-Day Pass Sales - GP	\$ 420.00	\$ 420.00		\$ 420.00	
Lynx 31-Day Pass Sales - SNR/DSBLD	\$ 140.00	\$ 140.00		\$ 140.00	
Lynx Stored Ride Pass Sales	\$ 400.00	\$ 400.00		\$ 400.00	
Local 31-Day Pass Sales - GP	\$ 280.00	\$ 280.00			\$ 280.00
Local 31-Day Pass Sales -SNR/DSBLD	\$ 300.00	\$ 300.00			\$ 300.00
Local Stored Value Pass Sales	\$ -	\$ -			
Local Day Pass Sales (Prepaid)	\$ 17.50	\$ 17.50			\$ 17.50
Shopify (Shipping Fees)	\$ 31.00	\$ 31.00	\$ 13.00	\$ 10.00	\$ 8.00
Over payment	\$ -	\$ -			
Returned Checks	\$ -	\$ -			
Refunds Issued from Ticket / Pass Sales	\$ -	\$ -			
Subtotal Prepaid Sales Deposit	\$ 2,383.50	\$ 2,383.50	\$ 738.00	\$ 990.00	\$ 655.50
Billings Issued	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
CCC Nutrition Tickets	\$ 152.00	\$ 152.00	\$ 152.00		
Wage Works - Local GP 31-Day Pass	\$ 40.00	\$ 40.00			\$ 40.00
Wage Works - Local SNR/DSBLD -31-Day Pass	\$ -	\$ -			
Wage Works - Lynx GP 31-Day Pass	\$ 700.00	\$ 700.00		\$ 700.00	
Wage Works - Lynx SNR/DSBLD 31-Day Pass	\$ -	\$ -			
Wage Works - Lynx 10 Ride Pass	\$ -	\$ -		\$ -	
Wage Works - Local Stored Value Pass	\$ -	\$ -			
Capital Corridor Vouchers (Annually)	\$ -	\$ -			
10 Ride LYNX Promo	\$ -	\$ -			
511 CC Summer Youth Pass	\$ -	\$ -			
WCCUSD (\$37.00 SBPP)	\$ -	\$ -			
HTC Parking / BART Disc. Fare (\$1.3575)	\$ -	\$ -			
CCTA Summer Youth Pass	\$ -	\$ -			
CCTA LIFE Program	\$ -	\$ -			
Clipper	\$ 49,413.95	\$ 49,413.95		\$ 34,589.76	\$ 14,824.19
CCC Health Services	\$ -	\$ -			
CCC Employee & Human Services	\$ -	\$ -			
Contra Costa College	\$ -	\$ -			
Pass 2 Class Program	\$ -	\$ -			\$ -
*Other	\$ -	\$ -			
Subtotal Billings	\$ 50,305.95	\$ 50,305.95	\$ 152.00	\$ 35,289.76	\$ 14,864.19
Total Passenger Revenue	\$ 63,658.62	\$ 63,658.62	\$ 1,548.39	\$ 39,307.77	\$ 22,802.46

	Monthly System Total	CYTD
Total Passenger Revenue Last Year	\$ 121,456.23	\$ 121,456.23

AGENDA ITEM 1.4

WCCTA Income Statement
Period April 1 - June 30, 2026
Final Adjusted Budget -Post-Audit

	Current Qtr	Year to Date	Total Adopted	Budget Balance	% Budget Remaining
Operating Expenses - Functional					
<u>Operations:</u>					
Outside Services, Operations	68,666.70	198,259.59	194,800.00	(3,459.59)	(1.78)
Fuel & Lubricants	447,831.80	1,399,934.25	1,425,500.00	25,565.75	1.79
Tires & Tubes	38,340.01	117,981.48	128,000.00	10,018.52	7.83
Postage, Operations	349.29	1,101.89	1,200.00	98.11	8.18
Other Mat & Supplies, Oper	146.00	1,416.81	1,400.00	(16.81)	(1.20)
Utilities, Operations	14,504.78	65,089.51	66,430.00	1,340.49	2.02
Telephone, Operations	14,934.98	37,482.16	35,700.00	(1,782.16)	(4.99)
Insurance, Operations	182,103.19	739,581.34	745,510.00	5,928.66	0.80
Purchased Transportation, Oper	2,335,698.83	9,157,163.00	9,157,163.00	0.00	0.00
Marketing & Advertising, Oper	97,513.74	127,009.26	127,000.00	(9.26)	(0.01)
Miscellaneous Exp, Operations	297.18	1,434.45	2,500.00	1,065.55	42.62
Rentals & Leases, Operations	24,297.00	97,188.00	98,000.00	812.00	0.83
Clipper/Shopify/mtot fees, Ops	33,473.53	49,952.14	51,100.00	1,147.86	2.25
1. Operations	3,258,157.03	11,993,593.88	12,034,303.00	40,709.12	0.34
<u>Vehicle Maintenance:</u>					
Outside Service, Vehicle Maint	56,277.78	280,218.83	260,000.00	(20,218.83)	(7.78)
Other Mat & Supplies,Veh Maint	103,847.67	502,321.44	500,700.00	(1,621.44)	(0.32)
Purchased Transp, Veh Maint	296,517.51	1,186,070.04	1,186,070.00	(0.04)	(0.00)
2. Vehicle Maintenance	456,642.96	1,968,610.31	1,946,770.00	(21,840.31)	(1.12)
<u>Non-Vehicle Maintenance:</u>					
Other Salaries, Non-Veh, Comp	0.00	10,177.22	15,970.02	5,792.80	36.27
Other Paid Abs, Non-Veh, Comp	0.00	5,792.80	0.00	(5,792.80)	0.00
Pension Benefit, Non-Veh, Comp	0.00	1,672.17	1,672.17	0.00	0.00
Fringe Benefits, Non-Veh, Comp	0.00	1,965.63	1,965.63	0.00	0.00
Other Salaries, Non-Veh Maint	39,038.04	122,246.04	149,499.98	27,253.94	18.23
Other Paid Absences, Non-Veh	3,854.06	24,870.69	0.00	(24,870.69)	0.00
Pension Benefits, Non-Veh Main	4,723.61	20,050.80	20,047.83	(2.97)	(0.01)
Fringe Benefits, Non-Veh Maint	9,368.71	47,519.55	47,524.37	4.82	0.01
GASB 68 Adjust, Non-Veh, Main	2,233.00	2,233.00	0.00	(2,233.00)	0.00
GASB 68 Adjust, Non-Veh, Comp	186.00	186.00	0.00	(186.00)	0.00
Outside Service, Non-Veh Maint	16,712.78	84,765.63	89,000.00	4,234.37	4.76
O/S Service, Non-Veh, Computer	18,779.63	134,459.05	130,600.00	(3,859.05)	(2.95)
Other Mat&Suppl, Non-Veh Maint	8,840.98	50,721.92	61,750.00	11,028.08	17.86
OtherMat&Sup-Non-Veh, Computer	779.89	8,063.13	10,000.00	1,936.87	19.37
Misc. Exp, Non-Veh Maint	0.00	0.00	500.00	500.00	100.00
3. Facilities	104,516.70	514,723.63	528,530.00	13,806.37	2.61
<u>General Administration:</u>					
Other Salaries & Wages, Admin	203,139.05	818,363.16	974,130.00	155,766.84	15.99
Other Paid Absences, Admin	31,152.06	137,435.37	0.00	(137,435.37)	0.00
Pension Benefits, Admin	43,664.17	177,651.32	177,650.00	(1.32)	(0.00)
GASB 68 Adjustment, Admin	14,946.00	14,946.00	0.00	(14,946.00)	0.00
Fringe Benefits, Admin	48,628.14	233,734.32	233,735.00	0.68	0.00
Outside Services, Admin	36,444.27	178,731.41	174,900.00	(3,831.41)	(2.19)
Postage, Admin	225.23	831.14	890.00	58.86	6.61
Other Mat & Supplies, Admin	239.97	4,065.48	5,000.00	934.52	18.69
Utilities, Admin	7,252.41	32,525.99	30,600.00	(1,925.99)	(6.29)
Telephone, Admin	7,467.50	18,741.10	18,000.00	(741.10)	(4.12)
Insurance, Admin	3,831.91	11,166.43	11,000.00	(166.43)	(1.51)

WCCTA Income Statement
Period April 1 - June 30, 2026
Final Adjusted Budget -Post-Audit

	Current Qtr	Year to Date	Total Adopted	Budget Balance	% Budget Remaining
Dues & Subscriptions, Admin	349.00	53,097.00	55,000.00	1,903.00	3.46
Travel Expense, Admin	879.35	3,159.19	3,500.00	340.81	9.74
Miscellaneous Exp, Admin	38.67	965.62	2,000.00	1,034.38	51.72
Rentals & Leases, Admin	1,370.92	5,379.74	5,400.00	20.26	0.38
Fees, Admin	3,949.14	14,370.96	14,000.00	(370.96)	(2.65)
Other Exp, Over/Short	0.00	(0.10)	0.00	0.10	0.00
4. General Administration	403,577.79	1,705,164.13	1,705,805.00	640.87	0.04
5. Total Expenses	4,222,894.48	16,182,091.95	16,215,408.00	33,316.05	0.21
Operating Expenses - Object Class					
Other Salaries, Non-Veh Maint	39,038.04	122,246.04	149,499.98	27,253.94	18.23
Other Salaries, Non-Veh, Comp	0.00	10,177.22	15,970.02	5,792.80	36.27
Other Salaries & Wages, Admin	203,139.05	818,363.16	974,130.00	155,766.84	15.99
Other Paid Absences, Non-Veh	3,854.06	24,870.69	0.00	(24,870.69)	0.00
Other Paid Abs, Non-Veh, Comp	0.00	5,792.80	0.00	(5,792.80)	0.00
Other Paid Absences, Admin	31,152.06	137,435.37	0.00	(137,435.37)	0.00
6. Labor	277,183.21	1,118,885.28	1,139,600.00	20,714.72	1.82
Pension Benefits, Non-Veh Main	4,723.61	20,050.80	20,047.83	(2.97)	(0.01)
Pension Benefit, Non-Veh, Comp	0.00	1,672.17	1,672.17	0.00	0.00
Pension Benefits, Admin	43,664.17	177,651.32	177,650.00	(1.32)	(0.00)
GASB 68 Adjust, Non-Veh, Main	2,233.00	2,233.00	0.00	(2,233.00)	0.00
GASB 68 Adjust, Non-Veh, Comp	186.00	186.00	0.00	(186.00)	0.00
GASB 68 Adjustment, Admin	14,946.00	14,946.00	0.00	(14,946.00)	0.00
Fringe Benefits, Non-Veh Maint	9,368.71	47,519.55	47,524.37	4.82	0.01
Fringe Benefits, Non-Veh, Comp	0.00	1,965.63	1,965.63	0.00	0.00
Fringe Benefits, Admin	48,628.14	233,734.32	233,735.00	0.68	0.00
7. Fringe Benefits	123,749.63	499,958.79	482,595.00	(17,363.79)	(3.60)
<u>Services:</u>					
Outside Services, Operations	68,666.70	198,259.59	194,800.00	(3,459.59)	(1.78)
Outside Service, Vehicle Maint	56,277.78	280,218.83	260,000.00	(20,218.83)	(7.78)
Outside Service, Non-Veh Maint	16,712.78	84,765.63	89,000.00	4,234.37	4.76
O/S Service, Non-Veh, Computer	18,779.63	134,459.05	130,600.00	(3,859.05)	(2.95)
Outside Services, Admin	36,444.27	178,731.41	174,900.00	(3,831.41)	(2.19)
8. Services	196,881.16	876,434.51	849,300.00	(27,134.51)	(3.19)
9. Fuel/Lubricants	447,831.80	1,399,934.25	1,425,500.00	25,565.75	1.79
10. Tires and Tubes	38,340.01	117,981.48	128,000.00	10,018.52	7.83

WCCTA Income Statement
Period April 1 - June 30, 2026
Final Adjusted Budget -Post-Audit

	Current Qtr	Year to Date	Total Adopted	Budget Balance	% Budget Remaining
<u>Other Materials & Supplies:</u>					
Postage, Operations	349.29	1,101.89	1,200.00	98.11	8.18
Postage, Admin	225.23	831.14	890.00	58.86	6.61
Other Mat & Supplies, Oper	146.00	1,416.81	1,400.00	(16.81)	(1.20)
Other Mat & Supplies, Veh Maint	103,847.67	502,321.44	500,700.00	(1,621.44)	(0.32)
Other Mat&Suppl, Non-Veh Maint	8,840.98	50,721.92	61,750.00	11,028.08	17.86
OtherMat&Sup-Non-Veh, Computer	779.89	8,063.13	10,000.00	1,936.87	19.37
Other Mat & Supplies, Admin	239.97	4,065.48	5,000.00	934.52	18.69
11. Other Materials & Supplies	114,429.03	568,521.81	580,940.00	12,418.19	2.14
<u>Utilities:</u>					
Utilities, Operations	14,504.78	65,089.51	66,430.00	1,340.49	2.02
Utilities, Admin	7,252.41	32,525.99	30,600.00	(1,925.99)	(6.29)
Telephone, Operations	14,934.98	37,482.16	35,700.00	(1,782.16)	(4.99)
Telephone, Admin	7,467.50	18,741.10	18,000.00	(741.10)	(4.12)
12. Utilities	44,159.67	153,838.76	150,730.00	(3,108.76)	(2.06)
<u>Purchased Transportation:</u>					
Purchased Transportation, Oper	2,335,698.83	9,157,163.00	9,157,163.00	0.00	0.00
Purchased Transp, Veh Maint	296,517.51	1,186,070.04	1,186,070.00	(0.04)	(0.00)
13. Purchased Transportation	2,632,216.34	10,343,233.04	10,343,233.00	(0.04)	(0.00)
<u>Casualty & Liability:</u>					
Insurance, Operations	182,103.19	739,581.34	745,510.00	5,928.66	0.80
Insurance, Admin	3,831.91	11,166.43	11,000.00	(166.43)	(1.51)
14. Casualty & Liability	185,935.10	750,747.77	756,510.00	5,762.23	0.76
<u>Leases & Rentals:</u>					
Rentals & Leases, Operations	24,297.00	97,188.00	98,000.00	812.00	0.83
Rentals & Leases, Admin	1,370.92	5,379.74	5,400.00	20.26	0.38
15. Leases & Rentals	25,667.92	102,567.74	103,400.00	832.26	0.80
<u>Other Object Class Expense:</u>					
Dues & Subscriptions, Admin	349.00	53,097.00	55,000.00	1,903.00	3.46
Travel Expense, Admin	879.35	3,159.19	3,500.00	340.81	9.74
Clipper/Shopify/mtot fees, Ops	33,473.53	49,952.14	51,100.00	1,147.86	2.25
Fees, Admin	3,949.14	14,370.96	14,000.00	(370.96)	(2.65)
Marketing & Advertising, Oper	97,513.74	127,009.26	127,000.00	(9.26)	(0.01)
Miscellaneous Exp, Operations	297.18	1,434.45	2,500.00	1,065.55	42.62
Misc. Exp, Non-Veh Maint	0.00	0.00	500.00	500.00	100.00
Miscellaneous Exp, Admin	38.67	965.62	2,000.00	1,034.38	51.72
Other Exp, Over/Short	0.00	(0.10)	0.00	0.10	0.00
17. Other Object Class Expense	136,500.61	249,988.52	255,600.00	5,611.48	2.20
18. TOTAL Expenses	4,222,894.48	16,182,091.95	16,215,408.00	33,316.05	0.21

WCCTA Income Statement
Period April 1 - June 30, 2026
Final Adjusted Budget -Post-Audit

	Current Qtr	Year to Date	Total Adopted	Budget Balance	% Budget Remaining
REVENUES - OPERATING					
<u>Farebox:</u>					
Passenger Fares, Cash, FR	363,478.18	1,334,414.29	1,400,000.00	65,585.71	4.68
Passenger Fares, Cash, DAR	5,067.71	20,367.01	0.00	(20,367.01)	0.00
Passenger Fares, Coupons, DAR	4,643.00	15,521.00	0.00	(15,521.00)	0.00
21. Farebox	373,188.89	1,370,302.30	1,400,000.00	29,697.70	2.12
<u>Non-Farebox:</u>					
Advertising Revenues	10,737.31	40,983.08	40,000.00	(983.08)	(2.46)
Interest Income	35,641.04	101,916.39	101,916.39	0.00	0.00
Misc. Non-Transp. Revenues	0.00	29,782.50	29,782.61	0.11	0.00
22. Non-Farebox	46,378.35	172,681.97	171,699.00	(982.97)	(0.57)
<u>Measure J Operating Funds:</u>					
Measure J Operating Funds, FR	416,352.00	1,665,408.00	1,665,407.80	(0.20)	(0.00)
Measure J Operating Funds, DAR	135,364.25	541,457.00	540,585.60	(871.40)	(0.16)
23. Measure J Operating Funds	551,716.25	2,206,865.00	2,205,993.40	(871.60)	(0.04)
<u>TDA Operating Funds:</u>					
TDA Operating Assistance	1,664,018.75	4,656,075.00	4,656,075.00	0.00	0.00
TDA 4.5 Oper Assist, DAR	41,579.00	160,048.62	166,316.00	6,267.38	3.77
25. TDA Operating Funds	1,705,597.75	4,816,123.62	4,822,391.00	6,267.38	0.13
<u>STA Operating Funds:</u>					
STA Operating Assistance	140,422.75	445,334.63	561,691.00	116,356.37	20.72
STA County Block Grant	241,616.50	(349,172.54)	927,934.00	1,277,106.54	137.63
26. STA Operating Funds	382,039.25	96,162.09	1,489,625.00	1,393,462.91	93.54
<u>Bridge Tolls</u>					
RM3 Funds	152,708.00	610,832.00	610,832.00	0.00	0.00
RM2 Funds	247,923.00	991,692.00	991,692.00	0.00	0.00
RM2 Marketing Funds	91,592.94	99,941.38	99,941.00	(0.38)	(0.00)
27. Bridge Tolls	492,223.94	1,702,465.38	1,702,465.00	(0.38)	(0.00)
<u>FTA Sec 8 (planning) & Sec 9 (operating):</u>					
FTA 5303 Short Range Transit Planning	0.00	0.00	0.00	0.00	0.00
FTA 5307 Paratransit Set-Aside	1,036,727.00	1,036,727.00	1,036,727.00	0.00	0.00
28. Federal Operating Funds	1,036,727.00	1,036,727.00	1,036,727.00	0.00	0.00

WCCTA Income Statement
Period April 1 - June 30, 2026
Final Adjusted Budget -Post-Audit

	Current Qtr	Year to Date	Total Adopted	Budget Balance	% Budget Remaining
<u>Other Federal, State, Local Non-Operator Funds:</u>					
Low Carbon Transit Oper Prog	10,969.48	139,434.85	149,100.00	9,665.15	6.48
29. Other Fed, State, Local Non-Operator	10,969.48	139,434.85	149,100.00	9,665.15	6.48
<u>Other Operator Funds:</u>					
BART Feeder Bus Oper. Funds	1,466,965.25	3,497,338.21	3,499,673.00	2,334.79	0.07
30. Other Operator Funds	1,466,965.25	3,497,338.21	3,499,673.00	2,334.79	0.07
TOTAL Revenue	6,065,806.16	15,038,100.42	16,477,673.40	1,439,572.98	8.74
31. Net Operating Surplus (Deficit)	1,842,911.68	(1,143,991.53)	262,265.40	(881,726.13)	(336.20)



**WESTERN CONTRA COSTA
TRANSIT AUTHORITY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026**

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**WESTERN CONTRA COSTA TRANSIT AUTHORITY
FOR THE YEAR ENDED JUNE 30, 2026**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Western Contra Costa Transit Authority
Pinole, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities of the Western Contra Costa Transit Authority (Authority), California, as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the Authority as of June 30, 2026, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the State Controller's Minimum Audit Standards for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the State Controller's Minimum Audit Standards for California Special Districts will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the State Controller's Minimum Audit Standards for California Special Districts, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other Required Supplementary Information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The accompanying Supplementary Information, as listed in the Table of Contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 1, 2026, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.



Pleasant Hill, California
October 1, 2026

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**WESTERN CONTRA COSTA TRANSIT AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2026**

INTRODUCTION

The purpose of Management's Discussion and Analysis (MD&A) is to provide an objective and easily understandable analysis of the Western Contra Costa Transit Authority's (Authority's) financial activities and financial status based on currently known facts, conditions, or decisions as of June 30, 2026.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Authority's financial statements are prepared on an accrual basis in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (GASB). The Authority is structured as a single enterprise fund with revenues recognized when earned, not when received. Expenses are recognized when incurred, not when they are paid. Capital assets are tracked separately and are depreciated over their useful lives.

The basic financial information regarding the Authority's performance, financial position, and financial status for fiscal years 2026 and 2025 is presented in tabular form in the following two sections. The "Financial Position" table summarizes the major categories of the Authority's assets, liabilities, and total net position for fiscal years 2026 and 2025. The "Financial Operations" table presents a more detailed breakdown of operating and non-operating revenues and expenses.

FINANCIAL SUMMARY

Total net position may serve as a useful indicator of the Authority's financial position over time. The Authority's assets exceeded liabilities by about \$17,961,912 as of June 30, 2026, an increase of \$716,587 from June 30, 2025.

A condensed summary of the Authority's statement of net position on June 30, 2026, and 2025 is shown below:

Summary of Net Position

	<u>June 30, 2026</u>	<u>June 30, 2025</u>
ASSETS:		
Current Assets	\$ 9,017,929	\$ 11,593,745
Capital Assets (Net of Accumulated Depreciation)	<u>18,398,877</u>	<u>17,682,291</u>
Total Assets	<u>27,416,806</u>	<u>29,276,036</u>
Deferred Outflows of Resources:		
Pension Related	<u>349,577</u>	<u>448,482</u>
LIABILITIES:		
Current Liabilities	8,584,356	11,336,331
Deferred Capital Funds	208,430	49,637
Net Pension Liability	<u>865,191</u>	<u>1,047,987</u>
Total Liabilities	<u>9,657,977</u>	<u>12,433,955</u>
Deferred Inflows of Resources:		
Pension Related	<u>146,494</u>	<u>45,238</u>
NET POSITION:		
Net Investment in Capital Assets	18,398,877	17,682,291
Unrestricted	<u>(436,965)</u>	<u>(436,966)</u>
Total Net Position	<u>\$17,961,912</u>	<u>\$17,245,325</u>

The Authority's largest component of net position is its investment in capital assets, including land, buses, buildings, improvements, and equipment. Because these assets are used to provide services to passengers and employees, they are not available for future spending. Capital acquisitions are funded primarily through Federal Transit Administration (FTA) sources outside the operating budget. As a result, net position generally increases significantly in years when new or replacement vehicles are purchased and decline steadily when no capital acquisitions occur.

For the year ended June 30, 2026, capital assets, net of accumulated depreciation, increased by approximately \$716,587 because capital asset purchases exceeded depreciation expense of \$2,887,700. This increase was lower than the \$4,736,192 increase in FY25, primarily because the Authority retired \$3,915,725 of transportation equipment, including buses, and office, facilities, and maintenance equipment in FY26, compared with only \$49,745 of such equipment retired in FY25. Capital asset purchases also declined from \$7,410,069 in FY25 to \$3,604,285 in FY26 because the Authority purchased 16 replacement vehicles in FY25, compared with only three in FY26 (see Note 5 to the Financial Statements).

The net pension liability of \$865,191 is recognized on June 30, 2026, along with the related deferred outflows and inflows of resources, per GASB Statement No. 68, Accounting and Financial Reporting for Pensions. The unrestricted net position of (\$436,965) represents the unfunded pension liability as of June 30, 2026.

FINANCIAL OPERATIONS SUMMARY

A condensed summary of the Authority's revenues, expenses, and changes in net position for the years ended June 30, 2026, and 2025 is shown below:

Summary of Revenues, Expenses, and Changes in Net Position

	<u>FY 2026</u>	<u>FY 2025</u>
Operating Revenues	<u>\$ 1,411,285</u>	<u>\$ 1,474,247</u>
Operating Expenses		
Operations	11,993,594	10,450,969
General and Administrative	1,705,162	1,765,818
Maintenance – Vehicles	1,968,610	1,883,540
Maintenance– Other	531,218	514,725
Depreciation	<u>2,887,700</u>	<u>2,673,877</u>
Total Operating Expenses	<u>19,069,791</u>	<u>17,305,422</u>
Non-Capital Subsidies (Operating Assistance)	<u>\$14,639,109</u>	<u>\$13,004,288</u>
Other Non-Operating Revenue (Expenses)		
Interest Income	101,916	142,336
Capital Contributions	3,604,285	7,410,069
Other Non-Operating Revenues	<u>29,783</u>	<u>10,672</u>
Total Non-Operating Revenues	<u>3,735,984</u>	<u>7,563,077</u>
Change in Net Position	716,587	4,736,190
Total Net Position - Beginning	<u>17,245,325</u>	<u>12,509,135</u>
Total Net Position - Ending	<u>\$17,961,912</u>	<u>\$17,245,325</u>

DETAILED ANALYSIS

Operating revenues declined by approximately \$62,962 for the year ending June 30, 2026, primarily due to decreased farebox receipts. This decline was caused by the Authority's summer youth free-fare program in July 2025 and the Lynx Route 20th Anniversary free-fare program in September 2025, which together totaled \$106,201. These programs were subsidized with funds from the Low Carbon Transit Operations Program (LCTOP), which is part of several initiatives within the Transit, Affordable Housing, and Sustainable Communities Program established by the California Legislature in 2014 through Senate Bill 862. According to federal regulation, this subsidy must be recognized in the Authority's non-capital subsidies (operating assistance), rather than in operating revenues.

Total operating expenses, excluding depreciation, increased by \$1,550,546. The increase reflects an overall rise in operating and maintenance costs for Purchased Transportation, due to a new amendment to the Operations and Maintenance contract that adjusts contractor wages and increases in costs for fees (both operations and maintenance), fuel and lubricants, tires and tubes, and outside services (vehicle maintenance).

The decline in general and administrative expenses is primarily due to the resignation of two staff members and the termination of one in FY26. The General Services Manager, a high-seniority staff member, was terminated in August 2025. The General Services Technician resigned in September 2025, and the Finance Manager resigned in December 2025. One staff member was promoted to General Service Manager in August 2025, and two new staff members were hired in FY26. The Finance Manager open position was not filled until mid-February 2026, and the open General Services Technician position was not filled until April 2026. Fringe benefit costs decreased by about \$99,484 due to cost adjustments relating to the loss of two exempt staff members in August and December, and one non-exempt staff member in September of 2025.

The rise in maintenance (other) costs is mainly due to upgrades and upkeep of aging facilities and equipment, which are part of the facility maintenance and modernization project that started in FY23.

SIGNIFICANT CAPITAL ASSET AND LONG TERM FINANCIAL ACTIVITY

During FY26, the Authority purchased three (3) 2025 MCI 45-ft. over-the-road commuter coaches (\$3,354,311) using a combination of available capital funds (FTA 5307 and RM3).

The Authority disposed of one sedan, seven vans, and four transit vehicles that had reached the end of their useful lives. It also recorded a total loss of one over-the-road coach following an engine fire and retired additional transportation equipment, including out-of-date vehicle cameras and driver signage. The total value of these disposals and retirements was (\$3,754,045).

The Authority continued its multi-year facility maintenance and modernization project, which began in 2022. FY26 marked the fourth year of this ongoing effort. Maintenance (other) costs increased primarily due to ongoing upgrades and the upkeep of an aging facility and equipment related to this project. This multi-year initiative included upgrades to offices, furniture, and equipment throughout the building; improvements to the IT/server room; an upgraded camera and security access system; and the installation of a new HVAC system. It also involved exterior repairs and upgrades to landscaping and paving. In total, (\$238,313) was allocated for facilities and equipment additions/repairs in FY26.

The Authority also purchased new maintenance equipment for vehicle work (\$11,661), replacing outdated, non-functioning tools and adding new ones to improve in-house repairs, which reduced outside service expenses.

CURRENT KNOWN FACTS, DECISIONS, OR CONDITIONS

While all revenue sources available to the Authority are subject to year-to-year fluctuations in response to regional, state, and national economic changes, the Authority has little control over or ability to predict these fluctuations. Several other factors, however, are also largely outside the Authority's control and may dramatically affect the Authority's long-term financial condition. All current funding programs the Authority receives, for both operational and capital needs, can be affected by external forces.

One long-term funding source the Authority has received since 1999 (BART Feeder Bus Funds) will no longer be available to the Authority. This funding currently accounts for about 16% of the Operating Budget.

The November 2026 Election will include a Regional Transit Measure (Five-County Sales Tax Measure). If voters approve the measure, the Authority will receive a small percentage of available funds within Contra Costa County.

The Authority is in the final year of its Operations and Maintenance Agreement with MV Transportation. A competitive bidding process will be conducted, and a new contract will take effect on July 1, 2027. While potential cost increases remain unknown, the Authority anticipates higher contracted costs for maintaining and operating transit service going forward.

The Authority has undertaken a Comprehensive Operations Analysis to determine the most effective and efficient way to deploy transit across the Authority's service area and the broader region we serve. Transit's traditional roles and priorities will need to evolve to respond to changes in regional travel patterns and the current economic and financial climate.

The Authority faces a state mandate to transition to more expensive zero-emission vehicles. The Federal government has historically covered 80% of the vehicles' replacement cost, with the remaining 20% match to be funded from local sources. In the wake of unprecedented levels of Federal financial assistance authorized during the pandemic, it is unclear whether Congress can maintain transit capital support at historic levels.

The Authority was the recipient of an FTA Low-No grant, which will fund the acquisition of (12) twelve hybrid vehicles and necessary upgrades to the Maintenance facility to accommodate them. This funding will not offset the overall requirement to transition to a zero-emission fleet.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
STATEMENT OF NET POSITION
June 30, 2026

ASSETS

Current Assets:

Cash	\$6,041,798
Accounts Receivable	146,160
Grants Receivable	2,658,626
Prepaid Expenses	171,345
Total Current Assets	<u>9,017,929</u>

Non-Current Assets:

Capital Assets, depreciable (Net of Accumulated Depreciation)	18,398,877
Total Non-Current Assets	<u>18,398,877</u>

Total Assets

27,416,806

Deferred Outflows of Resources:

Pension related	<u>349,577</u>
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LIABILITIES

Current Liabilities:

Accounts Payable and Accrued Liabilities	1,295,884
Deferred Operating Funds	1,036,826
Payable to Metropolitan Transportation Commission	6,251,646
Total Current Liabilities	<u>8,584,356</u>

Non-Current Liabilities:

Deferred Capital Funds	208,430
Net Pension Liability	865,191
Total Non-Current Liabilities	<u>1,073,621</u>

Total Liabilities

9,657,977

Deferred Inflows of Resources:

Pension related	<u>146,494</u>
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NET POSITION

Net Investment in Capital Assets	18,398,877
Unrestricted	<u>(436,965)</u>

Total Net Position

\$17,961,912

See accompanying notes to financial statements.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the Year Ended June 30, 2026

OPERATING REVENUES

Passenger Fares	\$1,370,302
Advertising Revenues	40,983
Total Operating Revenues	<u>1,411,285</u>

OPERATING EXPENSES

Operations	11,993,594
General and Administrative	1,705,162
Maintenance - Vehicles	1,968,610
Maintenance - Non Vehicles	352,409
Maintenance - Other	162,316
Depreciation	2,887,700
Total Operating Expenses	<u>19,069,791</u>
Operating Loss	<u>(17,658,506)</u>

NONCAPITAL SUBSIDIES

Operating Assistance:	
Bay Area Rapid Transit District	3,497,338
Transportation Development Act	5,960,117
State Transit Assistance	96,162
Low Carbon Transit Operations Program	139,435
Regional Measure 2	1,091,633
Regional Measure 3	610,832
Measure J	2,206,865
Federal Transit Administration	1,036,727
Total Noncapital Subsidies	<u>14,639,109</u>

OTHER NON-OPERATING REVENUES (EXPENSES)

Interest Revenue	101,916
Capital Contributions	3,604,285
Other Non-Operating Revenues	29,783
Total Other Non-Operating Revenue	<u>3,735,984</u>

Change in Net Position	716,587
Net Position, July 1, 2026	<u>17,245,325</u>
Net Position, June 30, 2026	<u><u>\$17,961,912</u></u>

See accompanying notes to financial statements.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2026

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from passengers	\$1,502,268
Payments to employees for services	(1,687,797)
Payments to suppliers for goods and services	(14,136,125)
Receipts from advertisers	40,983
Cash Used by Operating Activities	<u>(14,280,671)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest received	<u>101,916</u>
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CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES

Operating assistance received	<u>14,639,109</u>
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CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Purchase of capital assets	(3,604,286)
Sale of assets and other non-operating	29,783
Capital grants received	3,604,285
Cash Received (Used) by Capital and Related Financing Activities	<u>29,782</u>

Increase (decrease) in cash	490,136
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Cash, July 1, 2025	<u>5,551,662</u>
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Cash, June 30, 2026	<u><u>\$6,041,798</u></u>
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RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:

Operating loss	(\$17,658,506)
Depreciation	2,887,700
Increase (decrease) in accounts receivable	131,966
Increase (decrease) in grants receivable	2,946,600
Increase (decrease) in prepaid expenses	(12,614)
Increase (decrease) in deferred outflows of resources - pensions	98,905
Decrease (increase) in accounts payable and accrued liabilities	(2,236,332)
Decrease (increase) in deferred operating funds	(356,850)
Decrease (increase) in net pension liabilities	(182,796)
Decrease (increase) in deferred inflows of resources - pensions	101,256
Net cash provided (used) by operating activities	<u><u>(\$14,280,671)</u></u>

See accompanying notes to financial statements.

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WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

NOTE 1 – ORGANIZATION

The Western Contra Costa Transit Authority (Authority) was organized as a separate legal entity in August 1977 by a Joint Exercise of Powers Agreement between Contra Costa County, City of Pinole and City of Hercules. The Authority is governed by a seven-member Board of Directors. Three board members are appointed by the County’s Board of Supervisors and two each are from the city councils of Hercules and Pinole.

The Authority provides fixed route and “dial-a-ride” public transit services throughout Western Contra Costa County. WestCAT, a service of the Authority, provides local, express, and regional service to the cities of Pinole and Hercules and the unincorporated communities of Montalvin Manor, Tara Hills, Bayview, Rodeo, Crockett, and Port Costa. The agency operates eight local fixed routes, and three express routes to BART. In addition, the agency operates three weekday only regional bus routes – service between Martinez and El Cerrito del Norte BART station, between Hercules and San Francisco, and from Hercules to Contra Costa College.

The Authority’s operations are funded primarily through Transportation Development Act (TDA) Article 4 funds, and State Transit Assistance funds. The Authority also receives TDA Article 4.5 funding to provide transportation for seniors and disabled passengers. The Authority has contracted with an independent contractor, MV Transportation, for most operating activities.

The Authority has an agreement with the Bay Area Rapid Transit District (BART) whereby the Authority operates express bus service in the Interstate 80 corridor of western Contra Costa County to and from BART. The agreement requires BART to provide sufficient funding annually, through the Metropolitan Transportation Commission (MTC), to cover the annual operating and capital costs of the service.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when the related liability is incurred, regardless of the timing of the related cash flows.

The accounts of the Authority are organized on the basis of an enterprise fund. Its activities are accounted for with a set of self-balancing accounts that comprise the Authority’s assets, liabilities, net position, revenues, expenses and noncapital subsidies. Enterprise funds account for activities: (i) that are financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity; (ii) that are required by laws or regulations that the activity’s cost of providing services, including capital costs (such as depreciation or debt service) be recovered with fees and charges, rather than with taxes or similar revenues; or (iii) that the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs.

Enterprise funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with an enterprise fund’s principal ongoing operations. The principal operating revenues of the Authority are charges to passengers for transportation services provided. Operating expenses include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash Equivalents

For purposes of the statement of cash flows, the Authority's deposits in the Local Agency Investment Fund (LAIF) are, in substance, demand deposits and are therefore considered cash equivalents. Restricted investments are not considered a cash equivalent.

Accumulated Vacation and Sick Leave

By Authority policy, employees can carry up to twenty days of vacation benefits. The Authority has accrued \$56,727 for this liability at June 30, 2026.

Sick leave benefits are accumulated up to 30 days for each employee. The employees do not gain a vested right to accumulated sick leave. Accumulated employee sick leave benefits are not recognized as liabilities of the Authority since payment of such benefits is not probable. Sick leave benefits are recorded as expenses in the period that sick leave is taken.

Operating Assistance

Grants are reported as non-operating revenue as soon as all eligibility requirements have been met.

Net Position

Net Position is reported in the following categories:

- Net Investment in Capital Assets – This category groups all capital assets into one category. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. When both restricted and unrestricted net position are available, unrestricted resources are used only after the restricted resources are depleted.
- Unrestricted Net Position – This category represents net position of the Authority, not restricted for any project or other purpose.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Authority categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs – other than quoted prices included within Level 1 – that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

Lease and Subscription-Based Information Technology Arrangements (SBITA) Accounting

A lease or SBITA is defined as a contract that conveys control of the right to use another entity's nonfinancial assets (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land vehicles, equipment and software. The Authority's policy is to evaluate leases and SBITAs annually. Any material lease or SBITA, defined as having a net present value greater than one percent (1.0%) of the five-year average of annual total assets, shall be reported in accordance with GASB Statement No. 87 (GASB 87) and GASB Statement No. 96 (GASB 96) as appropriate. As of June 30, 2026 the Authority did not have any leases or SBITAs meeting this threshold.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

NOTE 3 – CASH AND INVESTMENTS

Cash and investments at June 30, 2026 consisted of the following:

Cash in bank and on hand	\$1,682,052
Cash with Local Agency Investment Fund (LAIF)	<u>4,359,746</u>
Total Cash and Investment	<u><u>\$6,041,798</u></u>

Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation. The remainder of these cash deposits are entirely collateralized by the bank holding the deposit. California law requires banks to pledge government securities with a market value of 110% of the deposit as collateral for all public agency deposits. This collateral remains with the institution, but is considered to be held in the Authority's name and places the Authority ahead of general creditors of the bank.

The Authority is a voluntary participant in LAIF that is regulated by the California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the Town's investment in this pool as reported in the accompanying financial statements is based upon the Entity's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio).

The balance is available for withdrawal on demand, and is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF's investment portfolio are U.S. Treasuries, Federal Agency obligations, time deposits, negotiable certificates of deposits, commercial paper, corporate bonds, and security loans. At June 30, 2026, the average life on investment funds invested by LAIF was 269 days.

NOTE 4 – CAPITAL ASSETS

Capital assets of the Authority consist of transit facilities, transportation equipment and other equipment. Capital assets are recorded at historical cost and depreciated over their estimated useful lives. The Authority's policy is to capitalize all assets when acquired with capital contributions.

Depreciation of capital assets in service is provided using the straight line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated.

The Authority has assigned the useful lives as follows:

	Useful life
Building and Improvements	5 - 31.5 Years
Transit Vehicles	5 - 16 Years
Shop, office and other equipment	3 - 10 years

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

NOTE 4 – CAPITAL ASSETS (Continued)

Capital asset activity for the year ended June 30, 2026, were as follows:

	Balance June 30, 2025	Additions / Adjustments	Retirements	Balance June 30, 2026
Facilities	\$10,030,495	\$201,666	(\$31,165)	\$10,200,996
Transportation Equipment	32,677,687	3,354,311	(3,754,046)	32,277,952
Other Equipment	667,240	48,309	(130,513)	585,036
Total Capital Assets	43,375,422	3,604,286	(3,915,724)	43,063,984
Less Accumulated Depreciation	(25,693,131)	(2,887,700)	3,915,724	(24,665,107)
Capital assets, net	\$17,682,291	\$716,586		\$18,398,877

NOTE 5 – OPERATING AND CAPITAL ASSISTANCE

Bay Area Rapid Transit District – Operating funds from BART consist of \$3,290,408 in State Transit Assistance (STA) funds and \$206,930 in Transportation Development Act funds.

Transportation Development Act – The Transportation Development Act (TDA) creates in each California local jurisdiction a Local Transportation Fund that is funded by ¼ cent from the 7.25 percent retail sales tax collected statewide. The State Board of Equalization returns these funds to the local jurisdiction according to the amount of sales taxes collected in that jurisdiction. TDA funds are allocated to the Authority from Contra Costa County to meet, in part, the Authority’s operating requirements. The allocation is based on population within the Authority’s service area.

State Transit Assistance – State Transit Assistance (Proposition 111) funds are allocated to the Authority based on the portion of the Authority’s qualifying revenues as a portion of qualifying revenues statewide and the population of the areas that the Authority serves. The qualifying revenues are property taxes, Measure J funds and other funds generated at the local level, excluding state or federal subsidies.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

NOTE 5 – OPERATING AND CAPITAL ASSISTANCE(Continued)

State Transit Assistance- State of Good Repair Program Funds– STA-State of Good Repair (SGR) Program Senate Bill (SB) 1 established the State of Good Repair (SGR) Program. The funds from the SGR Program follow the same state-wide distribution policies as the regular STA program, with a Revenue-Based and Population-Based program.

Project Name	Grant Amount	Interest Earned		Expended in Fiscal		Unearned Revenue
		Prior Years	2025-26	Prior Years	2025-26	
SGR Programs						
FY 24 Local Match Vehicle Purchase	\$92,221	\$1,758		\$93,760		\$219
FY 25 Local Match Vehicle Purchase	96,332	646	\$2,167	42,594		56,551
FY 26 Local Match Vehicle Purchase	151,148		512			151,660
Total State of Good Repair	<u>\$339,701</u>	<u>\$2,404</u>	<u>\$2,679</u>	<u>\$136,354</u>	<u>\$0</u>	<u>\$208,430</u>
Total Unearned Revenues						<u>\$208,430</u>

Regional Measure 2 – Regional Measure 2 (RM2) raised the toll on the seven State-owned toll bridges in the San Francisco Bay Area by \$1.00. This extra dollar is to fund various transportation projects within the region that have been determined to reduce congestion or to make improvements to travel in the toll bridge corridors, as identified in SB 916 (Chapter 715, Statutes of 2004). Specifically, RM2 establishes the Regional Traffic Relief Plan and identifies specific transit operating assistance and capital projects and programs eligible to receive RM2 funding.

Regional Measure 3 – Regional Measure 2 (RM2) raised the toll on the seven State-owned toll bridges in the San Francisco Bay Area by \$1.00. This extra dollar is to fund various transportation projects within the region that have been determined to reduce congestion or to make improvements to travel in the toll bridge corridors, as identified in Regional Measure 3 Expenditure Plan.

Measure J – The Authority has entered into an agreement with the Contra Costa Transportation Authority (CCTA) pursuant to Contra Costa County Measure J for improvement of bus transit and para-transit services. The Authority must apply funds received under the agreement, including any interest earned thereon, for the specific routes, services, or capital acquisitions approved annually by CCTA.

Federal Transit Administration – The Authority used prior year 5307 capital assistance toward the purchase of three (3) 2026 Motor Coach Industries 45-ft transit buses (FTA 5307 \$1,678,400), and prior year 5307 operating assistance to help support the Authority’s paratransit services (FTA 5307 ADA Paratransit \$1,036,727).

Low Carbon Transit Operations Program – The Authority used \$106,202 of its available LCTOP operating funds for the July and September 2025 free fare program during the fiscal year ended June 30, 2026.

AB 664 – The Authority did not have any capital expenditures inf the current year.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

NOTE 6 – PAYABLE TO METROPOLITAN TRANSPORTATION COMMISSION

TDA regulations require the Authority to return excess operating revenues over operating costs, as defined in section 6634 of the California Code of Regulations, to MTC. Due to uncertainties surrounding the revenue available to fund ongoing operating costs through the Authority's traditional funding sources, the Authority maintains a rolling 4-year period in which it returns any unused portions of the TDA Articles 4 and 4.5 funds (two subsections: 99260(a) and 99275) of the California Public Utilities Code it received. According to the underlying TDA allocation instructions issued by the Metropolitan Transportation Commission (MTC), eligible costs must be incurred on or before June 30 of the fiscal year for which funds are allocated. Unused portions must be returned to the County's Local Transportation Fund (LTF). As of June 30, 2026, the Authority returned \$2 million to the County's LTF comprising of FY22 funds. A summary of the portion to be returned to the County's LTF as of the fiscal year ended June 30 follows:

June 30, 2022	\$678,100
June 30, 2023	3,653,045
June 30, 2024	51,727
June 30, 2025	<u>1,868,774</u>
Total	<u>\$6,251,646</u>

Such refundable is reported as a reduction of TDA revenues.

NOTE 7 – INSURANCE/JOINT POWERS AGREEMENT

The Authority secures vehicular, property damage, Employment Risk Management Authority and general liability coverage of up to \$100,000 per incident through its bus operations contractor. Coverage above this amount up to \$25 million per incident is secured through the Authority's participation in the California Transit Insurance Pool (CalTIP), a Joint Powers Authority. Losses over \$25 million per incident are uninsured. CalTIP was formed May 1987 to provide to its members comprehensive and economical insurance for public liability, property and other risks. CalTIP is governed by a board consisting of a representative from each of the 35 member agencies. CalTIP is independent of influence by the member agencies beyond the representation on the governing board. There has been no reduction in the Authority's insurance coverage from the prior year, and no settlement amounts have exceeded insurance coverage for the last three years.

The Authority pays a premium commensurate with the level of coverage requested. Member agencies share surpluses and deficits proportionately to their participation in the CalTIP. During the year ended June 30, 2026, the Authority paid \$518,560 to CalTIP.

Financial information of CalTIP as of and for the year ended April 30, 2025 (the most recent available) was as follows:

Total Assets	\$ 51,361,489
Total Liabilities	\$ 20,347,608
Net Position	\$ 31,013,881
Total Revenues	\$ 19,574,756
Total Expenses	\$ 18,534,540

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

NOTE 8 – PENSION PLAN

A. General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Authority's separate Miscellaneous Employee Pension Plans, cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and Authority's resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 5 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan provisions and benefits in effect at June 30, 2026, are summarized as follows:

	Miscellaneous	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-55	52-67
Monthly benefits, as a % of eligible compensation	1.426% - 2.418%	1.000% - 2.50%
Required employee contribution rates	7.00%	7.75%
Required employer contribution rates	11.94%	7.96%
Required UAL Contribution	\$93,067	\$0

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Authority is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

NOTE 8 – PENSION PLAN (Continued)

For the year ended June 30, 2026, the contributions recognized as part of pension expense for the Plan were as follows:

	<u>Miscellaneous</u>
Contributions - employer	\$199,374

B. Pension Liabilities, Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2026, the Authority reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$865,191

The Authority's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2025, and the total pension liability for the Plans used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024 rolled forward to June 30, 2025 using standard update procedures. The Authority's proportion of the net pension liability was based on a projection of the Authority's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The Authority's proportionate share of the net pension liability for the Plan as of June 30, 2024 and 2025 was as follows:

	<u>Miscellaneous</u>
Proportion - June 30, 2024	0.0217%
Proportion - June 30, 2025	0.0217%
Change - Increase (Decrease)	0.0000%

For the year ended June 30, 2026, the Authority recognized pension expense of \$17,365. As of June 30, 2026, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$199,374	
Differences between expected and actual experience	103,671	
Changes of assumptions		
Change in proportion and differences between employer contributions and proportionate share of contributions	46,532	(\$29,424)
Net difference between projected and actual earnings on pension plan investments		(117,070)
Total	<u>\$349,577</u>	<u>(\$146,494)</u>

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

NOTE 8 – PENSION PLAN (Continued)

\$199,374 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2027. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Annual Amortization
2027	\$117,335
2028	(20,314)
2029	(48,621)
2030	(44,691)
Total	<u>\$3,709</u>

Actuarial Assumptions – For the measurement period ending June 30, 2025, the total pension liability was determined by rolling forward the June 30, 2024 total pension liability. The June 30, 2024 total pension liability was based on the following actuarial methods and assumptions.

	Miscellaneous
Valuation Date	June 30, 2024
Measurement Date	June 30, 2025
Actuarial Cost Method	Entry-Age Actuarial Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Projected Salary Increases	Varies by entry age and service (1)
Investment Rate of Return	6.90% (2)
Mortality Rate Table	Derived using CalPERS' membership data for all funds (3)
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter

(1) Depending on age, service, and type of employment.

(2) Net of pension plan investment expenses, including inflation.

(3) The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. Mortality rates incorporate full generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the 2021 experience study report from November 2021 that can be found on the CalPERS website.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2024 valuation were based on the results of a November 2021 actuarial experience study for the period 2001 to 2019. Further details of the Experience Study can be found on the CalPERS website.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

NOTE 8 – PENSION PLAN (Continued)

The discount rate used to measure the total pension liability as of June 30, 2025, was 6.90%. This is based on the long-term expected rate of return on plan assets and is net of investments expenses, but not reduced for administrative expenses. In determining the long-term expected rate of return, CalPERS took into account 20-year market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and combined with risk estimates to project compound (geometric) returns over the long term.

The expected real rates of return by asset class are as follows:

Asset Class (a)	Assumed Asset Allocation (1)	Long-Term Expected Real Rate of return (1), (2)
Public Equity	37.0%	4.56%
Private Equity	17.0%	5.56%
Fixed Income	28.0%	2.53%
Real Assets	15.0%	3.03%
Private Debt	8.0%	4.93%
Strategic Leverage	-5.0%	1.40%
Total	100%	

(1) Figures are based on the 2024 Mid-Cycle Asset Liability Management study.

(2) An expected annual rate of price inflation of 2.30% was used for this period.

The projection of cash flows used to determine the discount rate assumed that contributions from all plan members in the Public Employees Retirement Fund (PERF) will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

NOTE 8 – PENSION PLAN (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

– The following presents the Authority’s proportionate share of the net pension liability for the Plans, calculated using the discount rate for the Plan, as well as what the Authority’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>Miscellaneous</u>
1% Decrease	5.90%
Net Pension Liability	\$1,673,969
Current Discount Rate	6.90%
Net Pension Liability	\$865,191
1% Increase	7.90%
Net Pension Liability	\$199,575

Pension Plan Fiduciary Net Position – Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

Subsequent Event - On November 19, 2025, the CalPERS Board of Administration adopted new actuarial assumptions based on the recommendations in the November 2025 CalPERS Experience Study and Review of Actuarial Assumptions. This study reviewed the retirement rates, termination rates, mortality rates, rates of salary increases, and inflation assumptions, and various other assumptions for public agencies. These new assumptions will be effective as of the June 30, 2025, valuation date and reflected in the GASB accounting valuation reports for the June 30, 2026 measurement date.

NOTE 9 – DEFERRED COMPENSATION PLAN

For employees hired before May 1, 2007 the Authority contributes 1% of all employees’ salaries to International City Managers Association (ICMA), now MissionSquare Retirement, a defined contribution benefit system that administers deferred compensation plans for participating public entities within the State of California. For new hires, the Authority contributes 7% of their salaries to MissionSquare Retirement for the first 1,000 hours of employment, after which, the employees are enrolled in CalPERS. The Plan’s trust administrator is Mission Square Retirement, P.O. Box 96220, Washington, DC 20090-6220. There were three new employees hired during the fiscal year 2026.

All full time and regular part time Authority employees are eligible to participate in MissionSquare Retirement. Employees are allowed to defer a percentage of their salary into the plan. Employees determine how their account balance is invested within a certain array of investment options. Benefits vest immediately. Upon retirement, the employees can select from various payout options. During the fiscal year 2026, the Authority contributed \$10,332 to the plan.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2026

NOTE 10 – CONCENTRATIONS

The Authority receives a significant amount of its support from funding administered by the State of California, including sales tax revenues from the Local Transportation Fund and diesel tax proceeds through the State Transit Assistance (STA) program. The STA program is also the source of payments made to the Authority by the BART system. A significant reduction in the level of this support, if this was to occur, may have a significant effect on the operations of the Authority.

NOTE 11 – CONTINGENCIES

The Authority receives funding from various governmental agencies that are subject to review and audit. Such audits could result in a request for reimbursement for expenses disallowed under the terms and conditions of the contracts. It is the opinion of management that no material liabilities will result from such potential audits.

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REQUIRED SUPPLEMENTARY INFORMATION

WESTERN CONTRA COSTA TRANSIT AUTHORITY
Cost-Sharing Multiple-Employer Defined Pension Plan
Last 10 Years
SCHEDULE OF THE PLAN'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY AND RELATED RATIOS AS OF
THE MEASUREMENT DATE

Measurement Date	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025
Plan's proportion of the Net Pension Liability (Asset)	0.0151%	0.0136%	0.0138%	0.0151%	0.0164%	0.0116%	0.0077%	0.0084%	0.0217%	0.0217%
Plan's proportion share of the Net Pension Liability (Asset)	\$523,652	\$537,394	\$521,412	\$605,112	\$690,555	\$219,322	\$894,101	\$1,047,592	\$1,047,987	\$865,191
Plan's Covered Payroll	\$690,283	\$863,582	\$891,011	\$914,786	\$1,043,790	\$955,240	\$956,046	\$743,217	\$869,512	\$1,003,654
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	75.86%	62.23%	58.52%	66.15%	66.16%	22.96%	120.30%	140.95%	120.53%	86.20%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	80.31%	81.75%	83.50%	82.57%	82.03%	94.81%	80.46%	79.74%	78.08%	82.43%

Change in assumption - In 2022, the accounting discount rate decreased from 7.15% to 6.90%.

Cost-Sharing Multiple Employer Defined Pension Plan
Last 10 Years
SCHEDULE OF CONTRIBUTIONS

Fiscal Year	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Actuarially determined contribution	\$158,462	\$81,063	\$89,072	\$102,498	\$127,032	\$152,322	\$136,899	\$147,831	\$182,380	\$199,374
Contributions in relation to the actuarially determined contributions	(506,339)	(81,063)	(89,072)	(102,498)	(127,032)	(152,322)	(136,899)	(147,831)	(182,380)	(199,374)
Contribution deficiency (excess)	<u>(\$347,877)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Covered payroll	<u>\$863,582</u>	<u>\$891,011</u>	<u>\$914,786</u>	<u>\$1,043,790</u>	<u>\$955,240</u>	<u>\$956,046</u>	<u>\$743,217</u>	<u>\$869,512</u>	<u>\$1,003,654</u>	<u>\$1,118,885</u>
Contributions as a percentage of covered payroll	18.35%	9.10%	9.74%	9.82%	13.30%	15.93%	18.42%	17.00%	18.17%	17.82%

SUPPLEMENTARY INFORMATION

WESTERN CONTRA COSTA TRANSIT AUTHORITY
SCHEDULE OF REFUNDABLE TO METROPOLITAN TRANSPORTATION COMMISSION
Year Ended June 30, 2026

OPERATING REVENUES

Passenger Fares	\$1,370,302
Advertising Revenue	40,983
Total Operating Revenues	<u>1,411,285</u>

OPERATING EXPENSES

Operations	11,993,594
General and Administrative	1,705,162
Maintenance – Vehicles	1,968,610
Maintenance - Non Vehicles	352,409
Maintenance – Other	162,316
Total Operating Expenses	<u>16,182,091</u>

Operating Loss	<u>(14,770,806)</u>
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NON-OPERATING REVENUES

Interest Income	101,916
Other Non-Operating Revenues	29,783
Operating Assistance and Grants From Governmental Agencies:	
Bay Area Rapid Transit District	3,497,338
Transportation Development Act	4,816,126
State Transit Assistance	96,162
Low Carbon Transit Operations Program	139,435
Federal Transit Administration Paratransit Set-Aside	1,036,727
Regional Measure 2	1,091,633
Regional Measure 3	610,832
Measure J	2,206,865
Total Non-Operating Revenues	<u>13,626,817</u>

Refundable to Metropolitan Transportation Commission for June 30, 2026 (see Note 6)	<u><u>(\$1,143,989)</u></u>
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**WESTERN CONTRA COSTA TRANSIT AUTHORITY
MEMORANDUM ON INTERNAL CONTROL
FOR THE YEAR ENDED JUNE 30, 2026**

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**WESTERN CONTRA COSTA TRANSIT AUTHORITY
MEMORANDUM ON INTERNAL CONTROL**

For The Year Ended June 30, 2026

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MEMORANDUM ON INTERNAL CONTROL

To the Board of Directors
Western Contra Costa Transit Authority
Pinole, California

In planning and performing our audit of the basic financial statements of the Western Contra Costa Transit Authority (Authority) as of and for the year ended June 30, 2026, in accordance with auditing standards generally accepted in the United States of America, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Included in the Schedule of Other Matters are recommendations not meeting the above definitions that we believe are opportunities for strengthening internal controls and operating efficiency.

This communication is intended solely for the information and use of management, Board of Directors, others within the organization, and agencies and pass-through entities requiring compliance with *Government Auditing Standards*, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads 'Maze + Associates' in a cursive, stylized font.

Pleasant Hill, California
October 1, 2026

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**WESTERN CONTRA COSTA TRANSIT AUTHORITY
MEMORANDUM ON INTERNAL CONTROL**

SCHEDULE OF OTHER MATTERS

NEW GASB PRONOUNCEMENTS OR PRONOUNCEMENTS NOT YET EFFECTIVE

The following comment represents new pronouncements taking affect in the next few years. We cite them here to keep you informed of developments:

EFFECTIVE FISCAL YEAR 2026/27:

GASB 104 – *Disclosure of Certain Capital Assets*

State and local governments are required to provide detailed information about capital assets in notes to financial statements. GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, requires certain information regarding capital assets to be presented by major class. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets.

This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with GASB Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital as-sets note disclosures. Subscription assets recognized in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class.

This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

How the Changes in This Statement Will Improve Financial Reporting

The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information about certain types of capital assets in order to make informed decisions and assess accountability. Additionally, the disclosure requirements will im-prove consistency and comparability between governments.

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**WESTERN CONTRA COSTA TRANSIT AUTHORITY
REQUIRED COMMUNICATIONS
FOR THE YEAR ENDED JUNE 30, 2026**

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**WESTERN CONTRA COSTA TRANSIT AUTHORITY
REQUIRED COMMUNICATIONS**

For The Year Ended June 30, 2026

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REQUIRED COMMUNICATIONS

To the Board of Directors
Western Contra Costa Transit Authority
Pinole, California

We have audited the basic financial statements of the Western Contra Costa Transit Authority (Authority) for the year ended June 30, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, and State Controller's Minimum Audit Standards for California Special Districts, as well as certain information related to the planned scope and timing to our audit. We have communicated such information in our letter to you dated April 30, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Accounting Policies – Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year, except as follows:

The following pronouncements became effective, but did not have a material effect on the financial statements:

GASB 103 – Financial Reporting Model Improvements

GASB 104 – Disclosure of Certain Capital Asset

Unusual Transactions, Controversial or Emerging Areas – We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates – Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Authority's financial statements were:

Estimated Fair Value of Investments: As of June 30, 2026, the Authority held approximately \$6 million of cash and investments as measured by fair value as disclosed in Note 3 to the financial statements. Fair value is essentially market pricing in effect as of June 30, 2026. These fair values are not required to be adjusted for changes in general market conditions occurring subsequent to June 30, 2026.

Estimate of Depreciation: Management's estimate of the depreciation is based on useful lives determined by management. These lives have been determined by management based on the expected useful life of assets as disclosed in Note 4 to the financial statements. We evaluated the methods, assumptions, and data used to develop the depreciation estimate in determining that it is reasonable in relation to the basic financial statements taken as a whole.

Estimated Net Pension Liabilities and Pension-Related Deferred Outflows and Inflows of Resources: Management's estimate of the net pension liabilities and deferred outflows/inflows of resources are disclosed in Note 8 to the financial statements and are based on actuarial studies determined by a consultant, which are based on the experience of the Authority. We evaluated the methods, assumptions, and data used to develop the estimate in determining that it is reasonable in relation to the basic financial statements taken as a whole.

Disclosures – The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit financial statements taken as a whole.

Professional standards require us to accumulate all known and likely uncorrected misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We have no such misstatements to report to the Board of Directors.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in a management representation letter dated October 1, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Authority's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information that accompanies and supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on the required supplementary information.

We were engaged to report on the supplementary information, that accompanies the financial statements, but is not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specified parties.

Maze + Associates

Pleasant Hill, California
October 1, 2026

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Agenda Item 2.1

Staff Report on Zero-Emission Bus Rollout Plan

Background

The Innovative Clean Transit (ICT) regulation requires each transit agency to submit a complete Zero-Emission Bus Rollout Plan, approved by its governing body, showing how the agency plans to achieve a full transition to zero-emission buses (ZEBs). The WCCTA Board of Directors previously approved WCCTA's Zero-Emission Bus Rollout Plan on April 20, 2023. The plan was approved by the California Air Resources Board (CARB) on May 22, 2023.

Discussion

The Zero-Emission Bus Rollout Plan is a living document that will continue to be updated as zero-emission vehicle technology, infrastructure, regulatory requirements, and funding opportunities evolve. The Rollout Plan has been revised to reflect the required propulsion technology change associated with WestCAT's FY 2024 Low or No Emission Grant Program award. As a result of this change, funding is no longer available for the installation of a hydrogen fueling station or the procurement of hydrogen fuel cell buses. Additionally, findings from Phase 2 of the Comprehensive Review of the Innovative Clean Transit Regulation concluded that the zero-emission bus market and technology for cutaway, over-the-road, and double-decker buses are not ready in the near term. These developments have been incorporated into the updated Rollout Plan to ensure it remains aligned with current industry conditions, regulatory guidance, and available funding resources.

Staff will continue to monitor advancements in zero-emission vehicle technology and will update the Rollout Plan as necessary to reflect evolving operational needs, regulatory requirements, and funding opportunities.

Staff recommends Board approval of the revised Zero-Emission Bus Rollout Plan dated October 8, 2026.

Action Requested

Adoption of Resolution 2026-04 approving Western Contra Costa Transit Authority's revised Zero-Emission Bus Rollout Plan and submission to CARB.



**WESTERN CONTRA COSTA TRANSIT AUTHORITY
ZERO-EMISSION BUS ROLLOUT PLAN**

REVISED: OCTOBER 8, 2026

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Section A: Transit Agency Information

Western Contra Costa Transit Authority (WCCTA)
601 Walter Ave.
Pinole, CA 94564

WCCTA was formed in September of 1977 under the provisions of the California Joint Exercise of Powers Act, Government Code Sections 6500 et. seq., and represents the cities of Pinole, Hercules, and the unincorporated communities of Montalvin Manor, Bayview, Tara Hills, Rodeo, Crockett, and Port Costa.

Contact Information:

Robert Thompson
General Manager
rob@westcat.org
510-724-3331

WCCTA is not part of a Joint Zero-Emission Bus Group.

Section B: Rollout Plan General Information

WCCTA's rollout plan will transition the agency's fixed route bus fleet to 100% zero-emission per the ICT regulation. This plan directs WCCTA to buy 100% zero-emission vehicles for its transit fleet starting in 2030, allowing for a full transition to zero-emissions. This plan is intended to be a living document that is subject to change as zero-emission infrastructure and bus technology mature.

The rollout plan was initially adopted by the WCCTA Board of Directors on April 20th, 2023 and the plan was revised for adoption on October 8, 2026. A copy of the Board resolutions are included in the Appendix.

For additional information on the rollout plan, please contact the following:

Rob Thompson
WCCTA General Manager
510-724-3331
rob@westcat.org

Section C: Technology Portfolio

WCCTA plans to deploy Hydrogen FCEB's as the fleet transitions to 100% zero-emission. This decision was based on requirements to effectively handle WCCTA's service area terrain and distance traveled on existing routes. WCCTA has concluded that current battery electric bus ranges are insufficient to replace diesel buses one-for-one. Using current technology, wide-scale deployment of battery electric vehicles would require an increase in fleet size, whereas the transition to hydrogen fuel cell vehicles could be accomplished with a one-to-one replacement ratio. Future purchases, however, will consider battery electric vehicles as an option as technology advances or appropriate service matches are determined to be effectively met by battery electric vehicles. The final fleet composition will be 49 standard zero-emission buses and 10 zero-emission paratransit cutaway vehicles.

At the time of the plan's update, California Air Resources Board (CARB) has determined the zero-emission bus market and technology for class 4 cutaway buses, over-the-road buses and double-decker buses are not ready in the near term. Transit agencies may apply for a zero-emission bus unavailability exemption for calendar years 2026 through 2028 to purchase conventional internal combustion engine buses instead of zero-emission buses once the exemption is granted. Due to the unavailability of these bus styles, WCCTA will request exemption to purchase replacement cutaways, over-the-road buses and double-decker buses for calendar years 2026 through 2028.

With recent changes in federal funding, WCCTA will request exemption to purchase 35-foot and 40-foot conventional buses for calendar years 2026 through 2028 due to financial hardship. WCCTA is continuing to seek funding for zero-emission infrastructure to transition to hydrogen fuel cell vehicles. Assuming funding and infrastructure will be in place, WCCTA plans to begin purchasing zero-emission vehicles starting in 2030.

Section D: Current Bus Fleet Composition and Future Bus Purchases

WCCTA currently has a fleet of 59 revenue vehicles consisting of Cutaways, 35-foot, 40-foot, 45-foot, and Double-Decker buses. WCCTA's current fleet composition is summarized in the table below.

INDIVIDUAL VEHICLE INFORMATION

# OF BUSES IN REVENUE SERVICE	MODEL YEAR	MAKE	MODEL	FUEL TYPE	BUS TYPE	LENGTH
2	2008	MCI	D4500	Diesel	OTR Coach	45
2	2012	MCI	D4500	Diesel	OTR Coach	45
1	2012	PREVOST	X3-45	Diesel	OTR Coach	45
5	2013	GILLIG	Low Floor	Diesel	Standard	35
1	2014	MCI	D4500	Diesel	OTR Coach	45
4	2014	GILLIG	Low Floor	Diesel	Standard	35
8	2014	GILLIG	Low Floor	Diesel	Standard	40
1	2015	PREVOST	X3-45	Diesel	OTR Coach	45
3	2018	ALEXANDER DENNIS	Enviro 500	Diesel	Double Decker	43
4	2019	GILLIG	Low Floor	Diesel	Standard	40
5	2020	GILLIG	Low Floor	Diesel	Standard	35
4	2021	GILLIG	Low Floor	Diesel	Standard	40
6	2024	GILLIG	Low Floor	Diesel	Standard	35
10	2025	CHEVROLET	ARBOC	Gasoline	Cutaway	28
3	2025	MCI	D45CRTLE	Diesel	OTR Coach	45

Due to an unexpected change in grant funding, WCCTA is requesting an exemption from the Zero-Emission Bus Purchase Requirements of the Innovative Clean Transit Regulation due to financial hardship for bus purchases from 2026 to 2028. WCCTA is also requesting exemption due to Zero-Emission Bus Unavailability because the zero-emission bus market and technology for cutaway, over-the-road, and double-decker buses are not ready in the near term.

Per WCCTA's plan, starting in 2030 only zero-emission transit vehicles will be purchased for replacement if the bus styles are available. No conventional buses (i.e. Diesel/Gasoline) will be purchased. WCCTA will replace its fleet of transit buses with zero-emission vehicles on a one-for-one basis as they reach the end of their useful life. The following tables present the projected bus purchases anticipated in future years.

FUTURE VEHICLE PURCHASES

This replacement schedule is subject to change as WCCTA periodically adjusts its service levels in response to rider demand. WCCTA may, based on advances/changes in ZEB technology, also consider a combination of battery electric buses and hydrogen fuel cell buses to meet its zero-emission goals.

FUTURE BUS PURCHASES – PARATRANSIT

Timeline (Year)	Total # of Vehicles to Purchase	Total # of ZEB Purchase	% of ZEB Purchase	Bus Type	Fuel Type
2030	10	10	100%	Cutaway	Hydrogen Fuel Cell (if available)

FUTURE BUS PURCHASES – COMMUTER

Timeline (Year)	Total # of Vehicles to Purchase	Total # of ZEB Purchase	% of ZEB Purchase	Bus Type	Fuel Type
2033	3	3	100%	standard	Hydrogen Fuel Cell (if available)
2037	3	3	100%	standard	Hydrogen Fuel Cell (if available)
2040	2	2	100%	Standard	Hydrogen Fuel Cell (if available)
2041	5	5	100%	Standard	Hydrogen Fuel Cell (if available)

FUTURE BUS PURCHASES – FIXED ROUTE

Timeline (Year)	Total # of Vehicles to Purchase	Total # of ZEB Purchase	% of ZEB Purchase	Bus Type	Fuel Type
2031	4	4	100%	Standard	Hydrogen Fuel Cell
2033	5	5	100%	Standard	Hydrogen Fuel Cell
2034	4	4	100%	Standard	Hydrogen Fuel

					Cell
2036	6	6	100%	Standard	Hydrogen Fuel Cell
2042	17	17	100%	Standard	Hydrogen Fuel Cell

SCHEDULE OF CONVERTING BUSES TO ZERO-EMISSION

WCCTA is not considering converting any existing conventional buses to zero-emission buses. Vehicles will continue to be replaced when they reach the end of their useful life.

Section E: Facilities and Infrastructure Modifications

WCCTA will modify its yard and maintenance facility to accommodate the transition to zero-emission. WCCTA operates one facility located at 601 Walter Avenue in Pinole; as such, all facility upgrades or modifications will occur at that facility. The table below summarizes the infrastructure modifications planned as part of WCCTA's rollout strategy.

FACILITIES INFORMATION AND CONSTRUCTION TIMELINE

Project Phase	Phase Timeline	Type(s) of Infrastructure	Service Capacity	Needs Upgrade? (Yes/No)
Phase 1	2027 - 2030	Renovate maintenance facility to conform with safety standards for zero-emission buses.	0 Buses	Yes
Phase 2	2030-2031	Construct mobile hydrogen fueling infrastructure.	25 Buses	Yes
Phase 3	2035-2036	Assess hydrogen fueling capability, upgrade fuel station for extra storage capacity and fueling capability as needed per long-term plan.	45 Buses	Yes
Phase 4	2043-2044	Assess hydrogen fueling capability, upgrade fuel station for extra storage capacity and fueling capability as needed per long-term plan.	60 Buses	Yes

Section F: Providing Service in Disadvantaged Communities

WCCTA's routes serve one or more disadvantaged communities as listed in the latest version of CalEnviroScreen and will continue to do so for the foreseeable future. Currently, buses in WCCTA's fleet are rotated throughout the service area on a daily basis. This will continue with the addition of zero-emission vehicles to meet FTA's Title VI requirements. One commuter route uses route-specific buses due to size limitations. 35-foot vehicles are deployed on some local routes due to physical constraints meaning some vehicle types are Route or Mode specific. As WCCTA's buses are transitioned from diesel and gasoline to zero-emission, the buses will be rotated throughout the service area, operating within disadvantaged communities providing cleaner, quieter service to these communities.

Section G: Workforce Training

WCCTA outsources maintenance services through its Operations and Maintenance contract. As vehicles and supporting infrastructure are deployed, mechanics will receive training from vehicle OEMs, technology vendors, and infrastructure providers. Training will cover hydrogen and electric infrastructure safety, fueling system operation, maintenance troubleshooting, and equipment repair.

In addition, WCCTA will provide first responders training comprised of vehicle familiarization, energy storage systems, and emergency shutdown procedures.

Section H: Potential Funding Sources

WCCTA will continue to seek State and Federal funds to procure replacement buses with zero-emission technologies. Currently, WCCTA receives a formula allocated Urbanized Area Formula Funds from Federal Transit Administration (FTA) Section 5307. This covers at a maximum 80% of the cost of a zero-emission transit vehicle. Local funds are a combination of the State's Low Carbon Transit Operations Program (LCTOP), SB1 State of Good Repair funds, and TDA funds. WCCTA will also pursue additional funding sources, such as Transit and Intercity Rail Capital Program, Carl Moyer, California Clean Truck and Bus Voucher Incentive Project (HVIP), etc. Additional funding may be available.

Section I: Start-up and Scale-up Challenges

WCCTA anticipates challenges associated with both the cost and evolving nature of zero-emission bus technology.

Zero-emission buses currently cost approximately twice as much as diesel buses, excluding the additional expense of purchasing and installing the required fueling or charging

infrastructure. Although federal funding opportunities are available, WCCTA will need to secure additional local funding to support fleet conversion.

The transition also presents financial risks related to uncertain future energy costs. While some grant programs support vehicle and infrastructure purchases, limited funding is available, and no known programs offset potential increases in ongoing energy operating costs.

In addition, the continued development of zero-emission technology creates implementation challenges. Replacement of cutaway, over-the-road, and double-decker buses is particularly difficult because zero-emission options remain limited and are not yet fully mature. WCCTA currently operates all three vehicle types, and transit agencies may seek a zero-emission bus unavailability exemption from CARB for replacement buses.

Appendix A

RESOLUTION 2023-04

APPROVING WESTERN CONTRA COSTA TRANSIT AUTHORITY'S ZERO EMISSION BUS ROLLOUT PLAN FOR SUBMITTAL TO THE CALIFORNIA AIR RESOURCES BOARD IN ACCORDANCE WITH THE INNOVATIVE CLEAN TRANSIT REGULATION

WHEREAS, The Innovative Clean Transit (ICT) regulations were adopted by the California Air Resources Board (CARB) in December 2018 and became effective on October 1, 2019; and

WHEREAS, Title 13 of the California Code of Regulations § 2023 (13CCR § 2023.1 through 2023.11) requires all public transit agencies to gradually transition their fleet to zero-emission technologies; and

WHEREAS, beginning in 2029, 100% of new fixed route purchases by transit agencies must be ZEB's with a goal for the full transition by 2040; and

WHEREAS, each transit agency must adopt and submit a complete Zero Emission Bus Rollout Plan that is approved by its governing body; and

WHEREAS, careful planning is essential to ensure the synchronization of vehicle procurement, infrastructure build out, and fuel cost management; and

WHEREAS, WCCTA's goal is to fully transition to zero-emission technologies by 2040, avoiding early retirement of diesel buses; and

WHEREAS, WCCTA's ZEB Rollout Plan must be submitted to CARB by July 1, 2023.

NOW, THEREFORE, BE IT RESOLVED that the WCCTA Board of Directors hereby approves WCCTA's ZEB Rollout Plan; and

NOW THEREFORE, BE IT FURTHER RESOLVED the General Manager is hereby authorized to submit WCCTA's ZEB Rollout Plan to CARB in accordance with the Innovative Clean Transit Regulations. Passed and adopted this 20th day of April, 2023 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Dion Bailey, Chair, Board of Directors

ATTEST: _____
Clerk to the Board

Appendix B

RESOLUTION 2026-04

APPROVING WESTERN CONTRA COSTA TRANSIT AUTHORITY'S REVISED ZERO-EMISSION BUS ROLLOUT PLAN

WHEREAS, The Innovative Clean Transit (ICT) regulations were adopted by the California Air Resources Board (CARB) in December 2018 and became effective on October 1, 2019; and

WHEREAS, Title 13 of the California Code of Regulations § 2023 (13CCR § 2023.1 through 2023.11) requires all public transit agencies to gradually transition their fleet to zero-emission technologies; and

WHEREAS, beginning in 2029, 100% of new bus purchases by transit agencies must be ZEB's with a goal for the full transition by 2040; and

WHEREAS, each transit agency must adopt and submit a complete Zero Emission Bus Rollout Plan that is approved by its governing body; and

WHEREAS, careful planning is essential to ensure the synchronization of vehicle procurement, infrastructure build out, and fuel cost management; and

WHEREAS, WCCTA's goal is to fully transition to zero-emission technologies and avoid early retirement of diesel buses; and

WHEREAS, WCCTA's initial ZEB Rollout Plan was approved by the WCCTA Board of Directors on April 20th, 2023 and then approved by CARB; and

WHEREAS, WCCTA's ZEB Rollout Plan is a living document that will be updated as needed; and

WHEREAS, WCCTA's ZEB Rollout Plan was revised September 10, 2026 based on current conditions; and

NOW, THEREFORE, BE IT RESOLVED that the WCCTA Board of Directors hereby approves WCCTA's ZEB Rollout Plan; and

NOW THEREFORE, BE IT FURTHER RESOLVED the General Manager is hereby authorized to submit WCCTA's revised ZEB Rollout Plan to CARB. Passed and adopted this 8th day of October, 2026 by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Norma Martinez-Rubin, Chair, Board of Directors

ATTEST: _____
Clerk to the Board

Resolution 2026-04

**APPROVING WESTERN CONTRA COSTA TRANSIT AUTHORITY'S
REVISED ZERO-EMISSION BUS ROLLOUT PLAN**

WHEREAS, The Innovative Clean Transit (ICT) regulations were adopted by the California Air Resources Board (CARB) in December 2018 and became effective on October 1, 2019; and

WHEREAS, Title 13 of the California Code of Regulations § 2023 (13CCR § 2023.1 through 2023.11) requires all public transit agencies to gradually transition their fleet to zero-emission technologies; and

WHEREAS, beginning in 2029, 100% of new bus purchases by transit agencies must be ZEB's with a goal for the full transition by 2040; and

WHEREAS, each transit agency must adopt and submit a complete Zero Emission Bus Rollout Plan that is approved by its governing body; and

WHEREAS, careful planning is essential to ensure the synchronization of vehicle procurement, infrastructure build out, and fuel cost management; and

WHEREAS, WCCTA's goal is to fully transition to zero-emission technologies and avoid early retirement of diesel buses; and

WHEREAS, WCCTA's initial ZEB Rollout Plan was approved by the WCCTA Board of Directors on April 20th, 2023 and then approved by CARB; and

WHEREAS, WCCTA's ZEB Rollout Plan is a living document that will be updated as needed; and

WHEREAS, WCCTA's ZEB Rollout Plan was revised September 10, 2026 based on current conditions; and

NOW, THEREFORE, BE IT RESOLVED that the WCCTA Board of Directors hereby approves WCCTA's revised ZEB Rollout Plan; and

NOW THEREFORE, BE IT FURTHER RESOLVED the General Manager is hereby authorized to submit WCCTA's revised ZEB Rollout Plan to CARB. Passed and adopted this 8th day of October, 2026 by the following vote:

AYES:

ABSENT:

NOES:

ABSTAIN:

Norma Martinez-Rubin, Chair, Board of Directors

ATTEST: _____
Clerk to the Board

Agenda Item 2.2

Staff Report on Authorization to Submit Innovative Clean Transit Regulation Exemption Application to the California Air Resources Board

Background

The California Air Resources Board (CARB) adopted the Innovative Clean Transit (ICT) Regulation to transition public transit agencies to a zero-emission bus fleet over time. The regulation establishes requirements related to the purchase and deployment of zero-emission buses.

To ensure transit service is not adversely impacted, the ICT Regulation includes exemptions to address circumstances that are beyond an agency's control. Transit agencies may request an exemption from the zero-emission bus requirements. CARB may approve exemptions for periods of up to three years. Approvals are issued on an annual basis and require transit agencies to submit annual updates regarding planned bus purchases.

Discussion

Staff evaluated WestCAT's current fleet replacement needs, facility constraints, funding availability, and implementation schedule and determined that it is appropriate to seek an exemption from certain ICT Regulation zero-emission bus purchase requirements for calendar years 2026-2028.

Phase 2 of CARB's Comprehensive Review of the ICT Regulation concluded that the zero-emission bus market and technology for cutaway, over-the-road, and double-decker buses are not ready in the near term. The review also found that the capital costs associated with purchasing zero-emission buses and the supporting infrastructure continue to be significantly higher than those of conventional buses.

WestCAT currently plans to procure a total of 23 buses during calendar years 2026 through 2028. Under the ICT regulation, at least six (6) of these buses would be required to be zero-emission buses.

The planned purchases include:

- Two (2) diesel over-the-road coaches in 2026
- Four (4) diesel over-the-road coaches in 2027
- Twelve (12) diesel-hybrid standard buses in 2027
- Five (5) diesel standard buses in 2027
- No bus purchases in 2028

WestCAT is submitting the exemption request under the ICT exemption provisions for:

- Zero-emission bus unavailability (over-the-road coaches)
- Financial hardship (resulting from the loss of identified funding for zero-emission buses and infrastructure)

WestCAT was awarded funding through the Federal Transit Administration's Fiscal Year 2024 Low or No Emission Grant Program to support its planned transition to a zero-emission fleet. The original project included the procurement of nine fuel cell electric buses (FCEBs), renovation of the maintenance facility to maintain the FCEBs, installation of a hydrogen fueling station, and workforce development training necessary to support deployment of the new technology. Prior to grant obligation, the Federal Transit Administration (FTA) requested that WestCAT modify the project and replace the planned hydrogen fuel cell buses with either diesel or diesel-hybrid buses in order to retain the discretionary grant award. In June 2026, the FTA approved WestCAT's request to amend the project and replace the planned FCEBs with diesel-hybrid buses.

As a result of this amendment, the grant funding no longer supports the procurement of zero-emission buses or the construction of the infrastructure necessary to support a zero-emission fleet. Without the previously anticipated federal funding for zero-emission vehicles and infrastructure, WestCAT does not currently have sufficient financial resources or the infrastructure to meet the ICT Regulation's zero-emission bus purchase requirements during the requested exemption period.

WestCAT remains committed to the transition to a zero-emission fleet and will continue to evaluate funding opportunities, vehicle technologies, and infrastructure investments necessary to support future ICT compliance.

Staff recommends Board approval of the submission of an ICT Regulation exemption application to CARB for calendar years 2026 through 2028.

Action Requested

Adoption of Resolution 2026-05 authorizing the General Manager to submit Western Contra Costa Transit Authority's Innovative Clean Transit Regulation exemption application to the California Air Resources Board.

October 8, 2026

Steven S. Cliff, Ph.D.
Executive Officer
California Air Resources Board
1001 I Street
Sacramento, CA 95814

Subject: Declaration of Good Faith Efforts to Obtain Funding for Zero-Emission Buses and Associated Infrastructure

Dear Dr. Cliff:

On behalf of the Board of Directors of Western Contra Costa Transit Authority (WCCTA), I hereby certify the agency has made, and continues to make, a good faith effort to identify, pursue, and secure all reasonably available federal, state, regional, and local funding opportunities to offset the higher capital costs associated with the procurement of zero-emission buses and the infrastructure required to support their operation.

As part of these efforts, WCCTA successfully applied for and was awarded a Fiscal Year (FY) 2024 Federal Transit Administration (FTA) Low or No Emission Grant Program award (FTA-2024-002-TPM-LWNO). The original grant project was intended to support WCCTA's transition to a zero-emission fleet through the purchase of nine fuel cell electric buses (FCEBs), renovation of the agency's maintenance facility to accommodate hydrogen-powered vehicles, installation of a hydrogen fueling station, and workforce development training necessary to operate and maintain the new technology.

Prior to obligation of the award, the FTA requested WCCTA modify the project by changing the propulsion technology from hydrogen fuel cell to either diesel or diesel hybrid in order to retain the discretionary grant funding. In June 2026, FTA approved WCCTA's request to amend the project to procure diesel hybrid buses. As a result, the grant no longer provides funding for zero-emission buses or the associated hydrogen fueling and maintenance infrastructure that would have enabled WCCTA to begin transitioning its fleet to zero-emission technology.

The loss of funding for zero-emission vehicles and supporting infrastructure has created a significant funding gap. WCCTA does not have sufficient local financial resources or alternative funding sources to absorb the incremental costs associated with procuring zero-emission buses and constructing the required fueling and maintenance infrastructure when compared to the cost of procuring diesel hybrid buses. Despite diligently pursuing available funding opportunities, WCCTA has been unable to secure the additional resources necessary to support a zero-emission fleet transition.

WCCTA remains committed to the goals of the Innovative Clean Transit Regulation and will continue to monitor and pursue future funding opportunities that support zero-emission bus deployment and infrastructure development. WCCTA is financially unable to offset the higher capital costs associated with transitioning to zero-emission buses at this time.

I certify under penalty of perjury that the statements contained in this declaration are true and correct to the best of my knowledge and belief.

Sincerely,

Norma Martinez-Rubin
WCCTA Board Chair

Date

Resolution 26-05
APPROVING WESTERN CONTRA COSTA TRANSIT AUTHORITY'S
AUTHORIZATION TO SUBMIT THE INNOVATIVE CLEAN TRANSIT REGULATION
EXEMPTION APPLICATION TO THE CALIFORNIA AIR RESOURCES BOARD

WHEREAS, The Innovative Clean Transit (ICT) Regulation was adopted by the California Air Resources Board (CARB) in December 2018 and became effective on October 1, 2019; and

WHEREAS, Title 13 of the California Code of Regulations § 2023 (13CCR § 2023.1 through 2023.11) requires all public transit agencies to gradually transition their fleet to zero-emission technologies; and

WHEREAS, the ICT Regulation includes exemptions from the zero-emission bus requirements to address circumstances that are beyond an agency's control to ensure transit service is not adversely impacted; and

WHEREAS, WCCTA has evaluated its fleet replacement needs, facility constraints, funding availability, implementation schedule and other relevant factors affecting compliance with the ICT Regulation; and

WHEREAS, WCCTA has determined that an exemption request is warranted due to zero-emission bus unavailability for the over-the-road coaches and financial hardship; and

WHEREAS, submission of an exemption application will allow CARB's Executive Officer to grant an exemption upon request if determining WCCTA has met the criteria for the exemption; and

WHEREAS, WCCTA remains committed to the long-term transition to a zero-emission fleet consistent with applicable state requirements and available resources.

NOW, THEREFORE, BE IT RESOLVED that the WCCTA Board of Directors hereby authorizes the General Manager to submit Western Contra Costa Transit Authority's Innovative Clean Transit Regulation exemption application to the California Air Resources Board. Passed and adopted this 8th day of October, 2026 by the following vote:

AYES:
NOES:

ABSENT:
ABSTAIN:

Norma Martinez-Rubin, Chair, WCCTA Board of Directors

Agenda Item 2.3

Staff Report on FY25-26 LCTOP Cycle A Local Match for Zero-Emission Bus Purchase and LCTOP Cycle B System-Wide Free Rides on Select Days

Background

The Low Carbon Transit Operations Program (LCTOP) is one of several programs that are part of the Transit, Affordable Housing, and Sustainable Communities Program established by the California Legislature in 2014 by Senate Bill 862. LCTOP was created to provide operating and capital assistance for transit agencies to reduce greenhouse gas emissions and improve mobility, with a priority on serving disadvantaged communities.

This program is administered by Caltrans in coordination with the Air Resource Board and State Controller's Office. Caltrans is responsible for ensuring that the statutory requirements of the program are met in terms of project eligibility, greenhouse reduction, disadvantaged community benefit, and other requirements of the law.

Discussion

Due to changes in the LCTOP program there are two FY25-26 Allocation Request cycles this year. Cycle A started in March 2026 and ended in April 2026 and Cycle B started in September 2026 and ends in October 2026.

For FY25–26 Cycle A, WestCAT continued its planned strategy of accumulating LCTOP funds over a four-year period to support the local match requirement for the purchase of three hydrogen fuel cell vehicles. FY25–26 represents the fourth and final year of this planned LCTOP fund rollover.

With recent confirmation from the Federal Transit Administration that WestCAT's Low or No Emission Grant funding the purchase of hydrogen fuel cell buses and the associated infrastructure required a propulsion change away from zero-emission, WestCAT will no longer have the funding to purchase the hydrogen fuel cell buses. This change requires WestCAT to create a new project for LCTOP Cycle B. After the LCTOP Cycle B project is approved by Caltrans and the Air Resource Board, WestCAT will be able to request the local match for zero-emission bus purchase rollover project funds be moved into the new project. WestCAT's LCTOP Cycle B project will be for System-Wide Free Rides on Select Days.

The Cycle B project will provide free rides throughout the Western Contra Costa Transit Authority service area on select days to encourage ridership. By offering both financial and environmental incentives, this program aims to attract new passengers, reduce single-occupancy vehicle trips, and lower greenhouse gas emissions.

Requested Action

Staff recommend approval of the FY25-26 LCTOP Cycle A Local Match for Zero-Emission Bus Purchase project and the FY25-26 LCTOP Cycle B System-Wide Free Rides on Select Days project.



Resolution #26-06

**AUTHORIZATION FOR THE EXECUTION OF THE
CERTIFICATIONS AND ASSURANCES AND AUTHORIZED AGENT FORMS
FOR THE LOW CARBON TRANSIT OPERATIONS PROGRAM (LCTOP)
FOR THE FOLLOWING PROJECTS:**

**Cycle A: Zero-Emission Bus Purchase – \$209,988
Cycle B: System-Wide Free Rides on Select Days– \$134,538**

WHEREAS, the Western Contra Costa Transit Authority (WCCTA) is an eligible project sponsor and may receive state funding from the Low Carbon Transit Operations Program (LCTOP) for transit projects; and

WHEREAS, the statutes related to state-funded transit projects require a local or regional implementing agency to abide by various regulations; and

WHEREAS, Senate Bill 862 (2014) named the Department of Transportation (Department) as the administrative agency for the LCTOP; and

WHEREAS, the Department has developed guidelines for the purpose of administering and distributing LCTOP funds to eligible project sponsors (local agencies); and

WHEREAS, the WCCTA wishes to delegate authorization to execute these documents and any amendments thereto to Rob Thompson, General Manager.

WHEREAS, the WCCTA wishes to implement the following LCTOP projects listed above,

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the WCCTA that the fund recipient agrees to comply with all conditions and requirements set forth in the Certification and Assurances and the Authorized Agent documents and applicable statutes, regulations and guidelines for all LCTOP funded transit projects.

NOW THEREFORE, BE IT FURTHER RESOLVED that Rob Thompson, General Manager, be authorized to execute all required documents of the LCTOP program and any Amendments thereto with the California Department of Transportation.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the WCCTA that it hereby authorizes the submittal of the following project nominations and allocation requests to the Department in FY2025-2026 LCTOP funds:

(Continued to next page)

FY 2025-2026 LCTOP

List project(s), including the following information:

Cycle A Project Name: Zero-Emission Bus Purchase

Short description of project: Replacement of diesel engine buses at the end of their useful life with Zero-Emission replacement buses per ICT Regulations.

Amount of LCTOP funds requested: \$209,988

Benefits to a Priority Populations: The project will replace diesel fueled vehicles with zero emission vehicles for local fixed route service. This will reduce tailpipe emissions and provide a more comfortable ride for our customers with the clean vehicles. The diesel vehicles can be retired and the entire service area will benefit from improved air quality.

Amount of Priority Populations benefits: \$209,988

Contributing Sponsor: Metropolitan Transportation Commission

Cycle B Project Name: System-Wide Free Rides on Select Days

Short description of project: The project will provide free rides throughout the Western Contra Costa Transit Authority service area on select days to encourage ridership. By offering both financial and environmental incentives, this program aims to attract new passengers, reduce single-occupancy vehicle trips, and lower greenhouse gas emissions.

Amount of LCTOP funds requested: \$134,538

Benefits to a Priority Populations: The project benefits priority populations by providing free ride days to improve access to employment, education, healthcare and other essential services. The project encourages greater use of public transportation which reduces greenhouse gas (GHG) emissions.

Amount of Priority Populations benefits: \$134,538

Contributing Sponsor: Metropolitan Transportation Commission

Passed this 8th day of October 2026, by the following vote:

AYES:

ABSTAIN:

NOES:

ABSENT:

AGENCY BOARD DESIGNEE:

Norma Martinez-Rubin, Chairperson

WCCTA Board of Directors

October 8, 2026

Date

Agenda Item 2.4

Staff Report – WestCAT service to the Waterfront Area / Hercules HUB

At the July Board meeting, Director Bailey requested an item to discuss WestCAT service at the Hercules Waterfront (Hercules HUB). Staff has begun preparing a set of Service and Operation FAQ's that will be available on our website to help answer many of the everyday questions that staff, Directors, and the General Public have about our operations.

While Staff envisions this set of FAQ's will be an evolving document that will be added to over time, Staff is sharing the initial draft questions and responses directly related to the Board's question around service in the Hercules Waterfront.

- Why does WestCAT only serve a single stop on Bayfront and not the rest of the Hercules Waterfront?

WestCAT currently provides weekday Express service to the Hercules Waterfront during commute hours. Development of the area is still ongoing. Presently, WestCAT serves the site of the future Transit Hub, and utilizes an undeveloped parcel between Railroad Avenue and Earnest Street, allowing vehicles to turn around safely.

At present, WestCAT can safely access the Waterfront only via John Muir Parkway and Bayfront because lane widths and on-street parking limit bus operations on other streets in the area.

Through the WestCAT Evolution Comprehensive Operations Analysis, WestCAT is proposing changes to Waterfront service that would maintain connections at the Hercules Transit Center while adding all-day service. As part of the rollout, WestCAT will work with the City of Hercules to identify new stops along John Muir Parkway and improve transit access for Waterfront residents.

- Why does WestCAT not use smaller buses on local routes?

Most transit operating costs come from labor, so the driver's time—not the size of the bus—is the largest expense. Operating a larger bus than necessary adds relatively little cost, while using a bus that is too small can lead to crowding or leave passengers behind.

WestCAT buses often serve several routes throughout the day, and ridership can vary by time, location, weather, and unexpected events. For example, a school field trip can quickly turn a normally lightly used bus into a full one.

Although switching to smaller buses after the morning commute may seem efficient, returning a bus to the yard and assigning a driver to take out another vehicle would cost more than operating a larger bus for a few hours when demand is lower.

Requested Action – Information Only – Direction to Staff