



FISCAL YEAR 1987 BUDGET MANUAL

REFERENCE COPY



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1.0 Introduction

In order to maintain consistency and alleviate confusion with the Budget preparation process, changes from last year's process have been kept to a minimum. Your Fiscal Year 1986 Budget should serve as the base for developing your Fiscal Year 1987 Budget request. Managers may request reallocation of existing funds to address new priorities. In order to facilitate this process, new programs may be included as part of the baseline budget, if existing programs are deemed to be a lower priority and possibly expendable. The existing program will then appear as a budget increase if it is still an activity that the Department wants to perform.

The Budget process continues to place the greatest emphasis on managers as decision makers and encourages them to be creative and use their managerial skills in developing a viable, sound budget. In addition, all managers must bear in mind that District costs per service hour have risen more than 10% in Fiscal Year 1986. All efforts must be pursued to hold the increase in Fiscal Year 1987 to the increase in the CPI. (See District-wide Objective 4.1).

The revised manual replaces the Fiscal Year 1986 Budget Manual in its entirety.

1.1 Significant Elements of the Fiscal Year 1987 Budget Process

The Fiscal Year 1987 Budget process includes the following major factors.

- .1 All assumptions utilized throughout the process, including objective development, should be based on the information detailed in the District-wide Objectives. (See Appendix D). If any of the service level assumptions are revised during the budget process, an updated set of assumptions will be distributed.
- .2 The Office of Management and Budget (OMB) will provide individualized data noting appropriate reporting unit information. (See Sections 5.0 and 6.0).
- .3 A Capital Budget section is included to facilitate total Budget review and management. (See Section 7.0).
- .4 Incremental budgeting is included and must be reflected in all sections. (See Section 8.0).

- .5 Personnel adjustments may be requested either as a reallocation to existing line item accounts or by completing a Reporting Unit Request for Budget Increase. (See Sections 5.0 and 8.0).
- .6 Accessible Service expenses should be noted as a separate function. (See Section 3.2).
- .7 Metro Rail support expenses, with the exception of personnel and salary dollars, will be discussed only in the capital section. Personnel allocations and salary dollars for Metro Rail should be identified as a separate function. (See Section 7.0 and Appendix E).
- .8 Decremental budgeting exercises are not included; however, managers are encouraged to prepare budgets carefully, weighing alternatives and be prepared to address budget reductions should they become necessary.

1.2 Outline of Complete Budget Submittal

A complete Budget submittal must include each of the following documents (multiple forms may be required for Sections 4.0 through 9.0):

- .1 Budget Narrative (Section 3.0).
- .2 Statement of Objectives by Function (Section 4.0). Use separate OMB Form:87-1 for each objective.
- .3 Three Year Personnel Comparison (Section 5.0). Use OMB Form:87-2.
- .4 Personnel Summary (Section 5.0). Use OMB Form:87-2a.
- .5 Personnel Comparison by Function (Section 5.0). Use OMB Form:87-3.
- .6 Three Year Line Item Comparison (Section 6.0). Use OMB Form:87-4.
- .7 Line Item Comparison by Function (Section 6.0). Use OMB Form:87-5.
- .8 Narrative Supporting Line Item Expenditures (Section 6.1).
- .9 Capital List (Section 7.0). Use OMB Form:87-6.
- .10 Budget Summary by Function (Section 9.0). Use OMB Form: 87-9.

In addition the Budget submittal may include the following documents:

- .11 Reporting Unit Proposal for Budget Increase (Section 8). Use separate OMB Form:87-7 and 87-7a for each proposal.
- .12 Reporting Unit Proposal for Budget Increase Summary (Section 8). Use OMB Form:87-8.
- .13 Metro Rail Support Personnel (Appendix E). Use OMB Form:87-10.
- .14 Metro Rail Support Equipment (Appendix E). Use OMB Form:87-11.
- .15 Metro Rail Professional Services Contracts (Appendix E). Use OMB Form:87-12.
- .16 Metro Rail Line Item Request (Appendix E). Use OMB Form:87-13.

If Reporting Unit Proposals for Budget Increases are included, they should be placed in the submittal following the capital list. If Metro Rail Support Charges are included, they should be placed at the end of the completed submittal.

1.3 General Instructions

- .1 Read all instructions carefully before preparing your request.
- .2 Meet all Budget submission deadlines. Make sure you are using a current Budget submission calendar. (See page 5).
- .3 Forms are available from OMB.
- .4 Use correct reporting unit name and account titles and numbers. Consult Appendices B and C for this information. If questions arise, consult your Budget Analyst.
- .5 Place page numbers in the lower right hand corner of all pages prior to submission. See Section 1.2 for submitting the Budget in the proper format. The full Budget submittal should be numbered consecutively.
- .6 Submit an original and one legible photocopy of your request to OMB.

- .7 Each Reporting Unit should appoint a Budget Representative. OMB should be notified regarding the Budget Representative by January 29, 1986.
- .8 A complete submittal must be made for each Reporting Unit identified in Appendix B.
- .9 Refinement of functions shown in each Reporting Unit's Fiscal Year 1986 Budget should be done in consultation with your OMB Budget Analyst.
- .10 All account amounts are to be stated in thousands of dollars. Round all accounts to the nearest thousand.
- .11 All expenditures anticipated by your Reporting Unit, including requests for increases, must be reflected in either your operating or capital budget.

Each Reporting Unit has an assigned Budget Analyst from OMB to assist in the preparation and evaluation of your Budget submittal. If you have any questions regarding the Budget instructions or the requirements of your Budget request, ask your OMB Budget Analyst for clarification. (See Appendix B for Reporting Unit assignments.)

In addition, OMB is offering seminars on the revised manual and the Budget process for all Reporting Units. These seminars will be held on Monday, January 27, 1986, at 9:00 a.m. and 2:00 p.m., and on Tuesday, January 28, 1986, at 9:00 a.m. in the Board Room. You are encouraged to send a representative from your Reporting Unit. Please call Ellen Friedman at extension 6639 to make reservations at the most convenient seminar. Finally, all Budgets will be due to OMB by Friday, February 28, 1986, at close of business. Reporting Unit Budget hearings will begin on Wednesday, April 16, 1986. A detailed schedule of hearings will be sent to you in April.

2.0 BUDGET CALENDAR FOR FISCAL YEAR 1987 ANNUAL BUDGET PREPARATION PROCESS

<u>Time Period</u>	<u>Responsibility</u>	<u>Task</u>
January 23, 1986	OMB	Distribute Fiscal Year 1987 Budget Manual
January 23, 1986	All Reporting Units	Formal Fiscal Year 1987 Budget preparation begins
January 27 & January 28, 1986	OMB	Conduct Budget preparation training sessions for all Executive Staff, Reporting Unit Managers and Budget Representatives
February 28, 1986	All Reporting Units	Last day for Budget submittals to OMB
March 3 - March 28, 1986	OMB	Review and analyze submittals Prepare recommendations for Budget Review Committee
March 31 - April 11, 1986	Budget Review Committee	Review Budget submittals
April 16 - May 2, 1986	All Reporting Units	Reporting Unit Budget presentations to the Budget Review Committee
May 5- May 6, 1986	All Reporting Units	Final Budget revisions as assessed by the Budget Review Committee
May 5- May 21, 1986	OMB	Prepare the General Manager's Proposed Budget
May 22, 1986	General Manager	Transmit Proposed Budget to Board of Directors
June 5, 1986	General Manager	Board Committee of the Whole reviews the Proposed Budget
June 12, 1986	Board	Budget Hearing
June 26, 1986	Board	Adopt Fiscal Year 1987 Budget
July 1, 1986	OMB	Adopted Budget available to the public

3.0 Budget Narrative

The Budget Narrative is to be used for presenting explanations and justifications for all additions, deletions and modifications proposed to be incorporated in the Reporting Unit's Fiscal Year 1987 Budget. Each Reporting Unit should take special measures to insure that this information is clearly communicated and fully documented. This section of the Budget submittal is divided into four areas:

- 1) Description of the Reporting Unit;
- 2) A description of Reporting Unit functions listed by priority;
- 3) A narrative describing the changes in the Reporting Unit from the current fiscal year; and
- 4) An organization chart.

The Budget Narrative should be concise, facilitating the reader's understanding of the Reporting Unit's role in the District. This section should be short and succinct.

3.1 Description of the Reporting Unit

Briefly describe the Reporting Unit. Note all major activities, stressing the Reporting Unit mandate. The description should not exceed two paragraphs and should be suitable for inclusion in the final Budget document which will be submitted to the Board of Directors.

3.2 Description of Functions

List and number all Reporting Unit functions in priority order. The number of functions may not exceed seven. Describe each function and identify the purpose and authority source (Federal or State law, Board Policy, General Manager or Department Director directive, etc.). Remember, a function is an activity or a group of related activities for which the Reporting Unit is responsible.

If your Reporting Unit is responsible for Accessible Service and has funds allocated specifically for this purpose, an accessible service function must be described.

Metro Rail Support activities must be described in this section as a separate function and detailed on OMB Forms:87-10-13. (See Appendix E).

The prioritizing of these functions is critical to the budgeting process. Substantial management attention should be devoted to this portion of the Budget submittal. Priorities must be established. Your OMB Budget Analyst will be available to assist in this effort.

Be sure to use the same priority numbers for all functions on subsequent forms designated by function.

3.3 Reporting Unit Changes

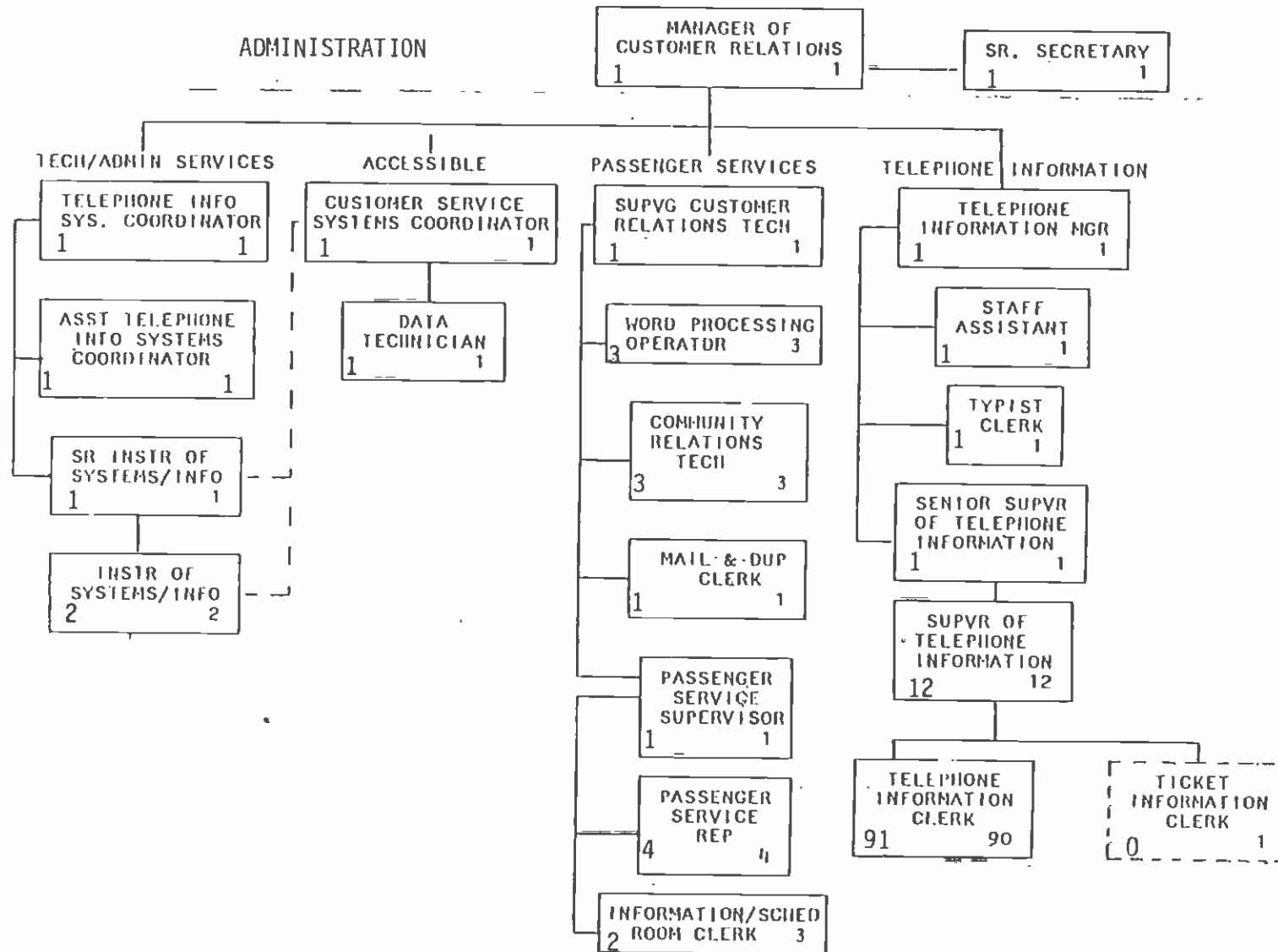
Highlight management plans and forecasts, along with alternatives considered in the preparation of the Budget request. Justifications should be in sufficient detail to alert the Budget Review Committee to potential future developments, and to consider tradeoffs among competing requirements.

3.4 Organization Chart

Submit an organization chart which illustrates the number of authorized positions in Fiscal Year 1986 (in the lower left corner of each box) and the requested number for Fiscal Year 1987 (in the lower right of each box). The chart should reflect supervisory reporting relationships within the Reporting Unit. Organizational modifications requested for Fiscal Year 1987 should be placed in boxes with dotted lines. All positions requested for Fiscal Year 1987 must be reflected in the organization chart. Functional divisions must be noted to facilitate a clear understanding of the Reporting Unit's composition. (See next page.) Your organization chart facilitates discussion of personnel issues and receives considerable attention from the Budget Review Committee.

3.4 Organization Chart

4800 - CUSTOMER RELATIONS



4.0 Statement of Objectives by Function

At least one Statement of Objectives by Function (OMB Form:87-1) must be completed for each function within the Reporting Unit.

Enter the Reporting Unit name and number, the function, the date and priority of the objective within the Reporting Unit at the top of the form.

When possible, objectives should be linked to District-wide objectives. Indicate to which District-wide Objective(s) the Reporting Unit objective is linked using the number assigned to the District-wide Objectives (see Appendix D). The District-wide Objectives have been reviewed by all departments and approved by the Board of Directors.

Objectives should be stated with reference to a specific time frame or deadline. Enter all of the performance measures which will indicate objective attainment or failure. Performance measures should be quantifiable. In addition, briefly describe (not to exceed 1/2 page) the proposed work plan for achieving the objective. The work plan should list specific activities and answer the following questions: How will the objective be met? When will it be performed? Why is it necessary? What are the implications of its not being met?

Complete one Statement of Objectives form for each objective.

SOUTHERN CALIFORNIA RAPID TRANSIT DISTRICT
FISCAL YEAR 1987 BUDGET
STATEMENT OF OBJECTIVES BY FUNCTION

Reporting Unit Name/Number _____

Page _____ of _____

Function _____

Date _____

Priority Number _____

Related District-Wide Objective Number _____
(See Appendix D)

Objective

Performance Measure(s)

Work Plan to Assure Objective Attainment

5.0 Personnel Comparisons

A Three-Year Personnel Comparison (OMB Form:87-2) must be completed for the Reporting Unit and each labor group. In addition, a Personnel Comparison by Function (OMB Form: 87-3) must be completed for the Reporting Unit. All requested increases must appear on these forms.

Modifications to existing staffing levels may be requested in three ways. All personnel changes must be fully justified under the appropriate line item justification in Section 6.0.

- ° Positions may be deleted and the corresponding salary line item changes may be reallocated to another line item.
- ° Additional dollars may be added to salary line items by reducing other line items. This will be viewed as reallocation.
- ° Reporting Unit Proposal for Budget Increase forms (OMB Form:87-9) may be completed, thereby requesting additional budget dollars earmarked for personnel.

Each staffing level change will be reviewed and evaluated based on the position justification and the impact on the department's objectives.

Enter the date at the top of the form. OMB will provide current job classifications, employment status, adopted Fiscal Year 1986 level and all changes through January 31, 1986 for each Reporting Unit.

Enter the supplied information onto OMB Form 87-2. This data should not be altered without you contacting your OMB Budget Analyst. Discuss each change with your OMB Budget Analyst before submitting your budget proposal, which must include documentation of the approved change. These changes should be made by lining through the number indicated and putting the correct number next to it. Do not delete any numbers.

Enter the actual number of positions filled in each classification in Fiscal Year 1986, as of January 31, 1986, and the requested number of positions and full-time equivalents for Fiscal Year 1987. The Fiscal Year 1987 requested number should be the sum total of the Fiscal Year 1987 positions, including reallocations and all requested additional positions. Each regular part-time position should be counted as .5 positions. List part-time, as needed, and extras on separate lines. Total all columns.

Summarize onto the Personnel Summary (OMB Form:87-2a) by labor group all full-time, part-time, and extra positions. Extra positions should be counted in the labor group in which they function as an extra. As-Needed positions are not listed. Funds for As-Needed and a detailed justification for these positions must be noted in the line item section of your submittal. Enter both the number of positions and full-time equivalents. This information must correspond to that on the Three Year Personnel Comparison (OMB Form:87-2).

Copy each job classification, (do not change official job titles) and the requested personnel for Fiscal Year 1987 from the Three Year Personnel Comparison (OMB Form:87-2) onto the Personnel Comparison by Function (OMB Form: 87-3). Indicate the allocation of personnel to each function by entering the personnel distribution, in full-time equivalents, for each job classification. These allocations must be in increments of .25 person-years. Functional order must correspond to the order noted in Section 3.2, Description of Functions.

SOUTHERN CALIFORNIA RAPID TRANSIT DISTRICT
 FISCAL YEAR 1987 BUDGET
 PERSONNEL SUMMARY

Reporting Unit Name/Number _____ Date _____

Employment Status	FY 87 Request	
	FTE's	Position(s)
<u>Non-Contract</u>		
Full-Time		
Part-Time		
Extras		
<u>ATU</u>		
Full-Time		
<u>UTU</u>		
Full-Time		
Part-Time		
<u>BRAC</u>		
Full-Time		
<u>TPOA</u>		
Full-Time		
<u>Teamsters</u>		
Full-Time		
<u>TOTAL</u>		
Full-Time		
Part-Time		
Extras		
GRAND TOTAL		

6.0 Line Item Comparisons

A Three-Year Line Item Comparison (OMB Form:87-4) must be completed for the Reporting Unit.

Date the form. OMB will provide the account number and name per the chart of accounts (Appendix C), the Fiscal Year 1985 actual expense, the Fiscal Year 1986 estimated expense and the Fiscal Year 1986 Budget amount. Enter this information onto OMB Form: 87-4. These amounts must not be revised without contacting your OMB Budget Analyst. Fiscal Year 1986 estimated expenses will be updated monthly by OMB throughout the budget process. For each account, enter the requested Fiscal Year 1987 budget.

Line item amounts may be reallocated within the Fiscal Year 1986 budgeted total for the reporting unit to reflect operational changes. OMB Form: 87-4 should reflect your total request for Fiscal Year 1987, including all proposed increases.

Additional account names and numbers may be added if required. Labor cost should be calculated without consideration for fringe benefits, inflation or pay increases.

A Line Item Comparison by Function (OMB Form:87-5) must be completed for each Reporting Unit. (See Appendix C for complete listing of expense categories). Enter the Reporting Unit name and number and the date at the top of the form. Transfer account name and number and the requested Fiscal Year 1987 dollar amount from OMB Form:87-4 to the first two columns on the form. Allocation by function may vary from those in the Fiscal Year 1986 Budget. Distribute each account by function reflecting the Reporting Unit Manager's best judgement as to the proper allocation. The distributed amounts must be rounded to the nearest thousand.

6.1 Guidelines for Narratives Supporting Line Item Expenditures

Each line item on the Three Year Line Item Comparison (OMB Form:87-4) requires a paragraph describing the item and its use. The justification should fully address the following:

- 1) how the requested amount was developed;
- 2) what the quantity and use will be;
- 3) how it relates to the projected workload;
- 4) how it relates to previous expenditure rates;

- 5) what portion of the requested amount was included in the Fiscal Year 1986 Budget, and what portion is a reallocation of other Fiscal Year 1986 Budget line items and what portion represents proposed increases.

A well-developed paragraph will enable the Budget Review Committee, including the General Manager and others reviewing the budget, to reconstruct the process used to arrive at the stated dollar amount.

The format for presenting the narrative is as follows:

<u>Account Number</u>	<u>Major Expenditure Title</u> <u>Description of Account</u>	<u>Dollar Amount</u>
	How amount was developed, i.e., what mathematical formulas were employed, what the quantities are, and how it relates to the previous expenditure rates and the workload. Also note the relation to previously budgeted amount and sources of proposed increases. Requesting the same line item amount as requested in Fiscal Year 1986 is <u>not</u> in itself a justification.	

6.2 Expense Transfers

Although total labor costs are included when determining the operating budget for salaries and wages, some portion of those labor dollars may be charged to capital projects and may, therefore, belong in the capital budget. Expense transfers are the means of capitalizing such direct labor costs by transferring the expenses out of the operating budget to the capital budget. The account used to transfer labor costs out of the operating budget is 51003 - Direct Expense Transfers to Capital Projects.

In budgeting the labor dollars to be expense transferred, only normal work time and overtime dollars should be considered. Non-work time costs cannot be capitalized and, therefore, cannot be expense transferred. If an employee will charge 15% of his/her time to non-work and 50% to a capital project, only 42.5% of that employee's total salary will be expense transferred (i.e., 50% of 85% of total salary).

In addition, labor charged to Work Order 2148, which is used to accumulate the District's General and Administrative costs for capital grants, cannot be expense transferred.

For any department charging labor to an AFE, a line item justification should be included for account 51003. The justification should specify positions, full-time equivalents, costs and the capital project that will fund them. Account 51003 should include only capitalized labor costs. From total time, the percentages of time charged to non-work and Work Order 2148 should be deducted before applying the percentage to be charged to AFE's. The net result is charged to account 51003.

Labor costs are the only direct capital costs included in the operating budget. Other capitalized costs, such as professional, legal and consulting services, equipment leases, and materials and supplies, should not be included in the operating budget.

Labor costs to be transferred to the Metro Rail project must be included in both the departmental operating budget as a separate Metro Rail function and on OMB Forms:87-10 and 87-13, Metro Rail Support Charges.

7.0 Capital

List all capital items previously requested for Fiscal Year 1987 on OMB Form:87-6. This list should include not only those items in the recent capital call, but also those items approved in previous calls and expected to be expensed in Fiscal Year 1987. Enter the function(s) in which each item will be utilized, the cost of the item, and when appropriate the grant number. If you are not sure of the status or funded amount of a capital item, contact your OMB Grants Analyst (see Appendix B). Enter the total capital amount.

Capital items not previously requested may be requested by utilizing the Reporting Unit Proposal for Budget Increase (OMB Form:87-8). (See Section 10.0 for specific instructions). Include these items on OMB Form 87-6 and note "first time requested" under the Grant Number column.

Capital expenditures are defined as the acquisition of property, facilities and equipment and include such items as land, structures and leasehold improvements, furniture, office equipment, shop machinery and equipment, and automotive and revenue equipment. The expenditure may be for an acquisition or an addition, alteration or betterment which has a service life of more than one year. OWP and other operating grants may not be included in the capital section. These funds are included in the District's operating revenue and must therefore be included in the operating section of the submittal.

The cost of an asset must exceed \$500 to be capitalized, unless it is a part for rolling stock or a part for telecommunications equipment. The cut-off point for both of these is \$2,000.

Capital costs for the Metro Rail Project, including salaries which have been expense transferred, should be summarized in a single line labeled Metro Rail (see Appendix E). This amount must match the total Metro Rail request from OMB Form:87-13.

All expenditures anticipated by your Reporting Unit, including increases, must be reflected in either your operating or capital budget.

8.0 Reporting Unit Proposals for Budget Increases

Reporting Unit Proposals for Budget Increases (OMB Form: 87-9) afford Reporting Units an opportunity to request funds in excess of those in the Fiscal Year 1986 Annual Budget. All programs, including personnel, services, equipment, etc., which result in increasing the total Budget must be detailed on OMB Form: 87-7. One form is to be completed for each program. All forms must be numbered to indicate reporting unit priority. This form may be used to request funds for existing programs whose priority is now lower than new programs and, therefore, may be expendable.

Enter Reporting Unit name and number, function(s) and date. Note the number of the Departmental objective which reflects this program. Circle YES or NO to indicate whether this program was funded in Fiscal Year 1986. State program objectives (be specific). Provide a comprehensive justification of the program, indicating its need, effects on service levels, resultant savings or efficiencies, and funding sources, if not District-funded. Calculate program costs. Enter the number, proposed classification, salary, and start date of new positions. On a supplemental sheet (OMB Form:87-7a), list line items of all charges and a description of capital expenses.

List all Reporting Unit Proposals for Budget Increases in priority order on the Budget Increase Summary Form (OMB Form:87-8). Indicate the total cost for the first year for each proposal. Sum the column at the bottom of the page to provide a total requested increase for Fiscal Year 1987.

All requests included on OMB Form:87-8 must be reflected on OMB Forms:87-2, 87-4 or 87-6.

SOUTHERN CALIFORNIA RAPID TRANSIT DISTRICT
 FISCAL YEAR 1987 BUDGET
 REPORTING UNIT PROPOSAL FOR BUDGET INCREASE

Reporting Unit Name/Number _____ Date _____

Priority in Reporting Unit _____ Function(s) _____

Departmental Objective Number _____ Existing program replaced by new program YES NO

Purpose of the Program:

Program Justification:

Estimated Cost:	First Year (FY 87)	Second Year (FY 88)	Third Year (FY 89)
Salary			
Other Direct Costs (Use Supplemental Form)			
Operating Subtotal			
Capital (Use Supplemental Form)			
Total			

New Positions Required:

Number	Classification	Salary	Start Date

9.0 Budget Summary by Function

A Budget Summary by Function (OMB Form:87-9) must be completed for each reporting unit.

Enter the Reporting Unit name and number and the date at the top of the page. List in priority order all functions described in the narrative (Section 3.0), and fill in the appropriate Fiscal Year 1986 data for each function from the Personnel Distribution by Function form (OMB Form:87-2), the Line Item Comparison by Function form (OMB Form:87-3), and the Capital List form (OMB Form:87-6). The Fiscal Year 1986 data should correspond to the functional information which will be supplied by your Budget Analyst. All Fiscal Year 1986 functions should be listed. Deletions in Fiscal Year 1986 functions should be indicated by entering "0" under personnel and requested expenditures for Fiscal Year 1987. Added functions should be listed with "0" under personnel and estimated expenditures for Fiscal Year 1986. All six columns are to be summed, and the totals posted on the final sheet of the Budget Summary by Function Form (OMB Form:87-9).

GLOSSARY

- Activity - The series of related tasks necessary to perform a function.
- Authorized - The number of Non-Contract positions which the Board has approved and the number of Contract positions which the General Manager has authorized.
- Capital Expenditure - The acquisition of property, facilities or equipment whose cost exceeds \$500 per unit, unless it is a part for either rolling stock or telecommunications. Parts for both rolling stock and telecommunications are capitalized if they exceed \$2,000. Salaries expensed to a grant are also capitalized.
- Employment Status - The condition of employment, e.g., full-time, part-time, as-needed, extra.
- Expense Transfer - Labor charges accumulated for capital items and transferred out of the operating budget by utilizing account number 51003.
- Fiscal Year 1986 Estimated Expense - Computed by multiplying the December 1985 year-to-date figure as recorded in the Blue Book by 2.0.
- Full-Time Equivalent (FTE's) - Forty hours of coverage per work week. Several positions could be combined to equal one FTE. If a position classification bridges more than one function, fractions of positions in .25 increments should be shown for each function.
- Function - An activity or a group of related activities for which the reporting unit is responsible.
- Job Classification - The official job title, as assigned by the Personnel Department.
- Labor Group - The labor group to which the job classification belongs, i.e., Non-Contract, UTU, ATU, BRAC, TPOA, or Teamsters.
- Objective - A specific action or performance target related to given resources (i.e., funding, staffing, equipment).
- Performance Measure - The means by which progress in meeting or attaining an objective may be demonstrated.
- Requested Fiscal Year 1987 Budget - The Reporting Unit's best estimate of necessary expenditures for Fiscal Year 1987.
- Work Plan - The activities to be completed during a particular period to accomplish the established objective.

ASSIGNMENT OF OMB ANALYSTS BY REPORTING UNIT

<u>Reporting Unit Number</u>	<u>Reporting Unit</u>	<u>Budget Analyst</u>	<u>Phone Number</u>	<u>Grants Analyst</u>	<u>Phone Number</u>
0999	Non-Departmental	Pollan	6698	-----	-----
1000	Board of Directors	McCullough	6629	Lee	6631
1100	General Manager	McCullough	6629	Lee	6631
1200	District Secretary	McCullough	6629	Lee	6631
2200	Legal	Friedman	6639	Riley	6646
3099	AGM for Operations	Friedman	6639	Kagawa	6628
3250	Transp. Op. Divisions	Newjahr	3330	Kagawa	6628
3291	Stops & Zones	Newjahr	3330	Kagawa	6628
3296	Ops. Control & Services	Newjahr	3330	Kagawa	6628
3297	Transportation Instr.	Newjahr	3330	Kagawa	6628
3299	Transportation General	Newjahr	3330	Kagawa	6628
3300	Equipment Maintenance	Friedman	6639	Lee	6631
3500	Facilities Maintenance	Friedman	6639	Riley	6646
3800	Transit Police	Newjahr	3330	Kagawa	6628
3900	Scheduling	Newjahr	3330	Kagawa	6628
4099	AGM Planning & Comm.	Christie	6087	Riley	6646
4200	Planning	Christie	6087	Riley	6646
4400	Marketing & Comm.	Christie	6087	Riley	6646
4800	Customer Relations	Christie	6087	Vega	6710
5099	AGM Govt & Comm Affairs	McCullough	6629	Vega	6710
5100	Govt Affairs	McCullough	6629	Vega	6710
5500	Community Relations	McCullough	6629	Vega	6710
6099	AGM Equal Opportunity	Davis	6050	Riley	6646
6100	EEO	Davis	6050	Riley	6646
6200	Contract Compliance	Davis	6050	Riley	6646
6300	Emp Ed, Training & Dev	Davis	6050	Riley	6646
6400	DBE/WBE	Davis	6050	Riley	6646
7099	Contr-Treas-Auditor	Pollan	6698	Kagawa	6628
7100	Accounting & Fiscal	Pollan	6698	Kagawa	6628
7200	Data Processing	Pollan	6698	Kagawa	6628
8099	AGM Transit Syst Dev	Christie	6087	Lee	6631
8100	Transit Systems Dev	Christie	6087	Lee	6631
8300	Bus Facilities Eng	Christie	6087	Kagawa	6628
9099	AGM Management	McCullough	6629	Kagawa	6628
9136	Safety	Davis	6050	Riley	6646
9174	Insurance	Davis	6050	Kagawa	6628
9199	Risk Management	Davis	6050	Kagawa	6628
9400	Contracts, Proc, Mat'l	Friedman	6639	Lee	6631
9500	Personnel	Davis	6050	Riley	6646
9610	General Services	McCullough	6629	Kagawa	6628
9640	Printing	McCullough	6629	Lee	6631
9700	OMB	Pollan	6698	Kagawa	6628
9800	Employee Relations	Davis	6050	Kagawa	6628
9810	Employee Activities	Davis	6050	Kagawa	6628

CHART OF ACCOUNTS50100 LABOR

These accounts include pay and allowances due employees in exchange for labor services rendered. They include pay for normal time, non-work time and overtime.

Payments for "non-work time," which include sick pay, holiday pay, vacation pay, bereavement pay, etc., are reclassified to 50200 "Fringe Benefits" for Section 15 reporting requirements.

50101 Labor - UTU Operators' Wages - Normal Work Time

...payments to UTU employees who are operators of buses, for work during the normal work day/week, including premium time, wait time and the straight-time portion of overtime. It does not include the premium portion of overtime or non-work time.

50102 Labor - UTU Operators' Wages - Non-work time

...payments to UTU employees classified as bus operators for non-work time such as sick pay, holiday pay, vacation pay, bereavement pay and military leave.

50103 Labor - UTU Operators' Wages - Scheduled Overtime Premium

...payments to UTU operators for the premium portion of scheduled overtime pay. The straight-time portion is included in account 50101.

50104 Labor - UTU Operators' Wages - Unscheduled Overtime Premium

...the premium portion of payments to UTU operators for unscheduled work beyond the normal work day/week. The straight-time portion is included in account 50101.

50107 Labor - UTU Operators' Wages - Part Time

...payments to part time UTU operators who work their assigned day/week.

50111 Labor - UTU Non-Operators' Wages - Normal Work Time

...payments to UTU employees who do not operate buses for work during the normal work day/week, excluding overtime and non-work time. This group of employees includes traffic loaders, schedule checkers, and other Schedule Department employees.

50112 Labor - UTU Non-Operators' Wages - Non-work Time

...payments to UTU employees who do not operate buses for non-work time such as sick pay, holiday pay, vacation pay, bereavement pay and military leave.

- 50113 Labor - UTU Non-Operators' Wages - Overtime at Time-and-a-Half
... payments to UTU employees who do not operate buses for work beyond the normal work day/week.
- 50121 Labor - TPOA Employees' Wages - Normal Work Time
...payments to TPOA employees for time worked during the normal work day/week, excluding overtime and non-work time.
- 50122 Labor - TPOA Employees' Wages - Non-work Time
...payments to TPOA employees for non-work time such as sick pay, holiday pay, vacation pay, bereavement pay and military leave.
- 50123 Labor - TPOA Employees' Wages - Overtime at Time-and-a-Half
...payments to TPOA employees for work beyond the normal day/week.
- 50124 Labor - TPOA Employees' Wages - Overtime at Straight Time
...payments to TPOA employees who are on-call for court cases.
- 50131 Labor - Non-Contract Wages - Normal Work Time
...payments to non-contract employees, including officers and administrators, for time worked during the normal work week, excluding overtime and non-work time.
- 50132 Labor - Non-Contract Wages - Non-work Time
...payments to non-contract employees for non-work time such as sick pay, holiday pay, vacation pay, bereavement pay and military leave.
- 50133 Labor - Non-Contract Wages - Overtime at Time-and-a-Half
...payments to non-contract employees for work beyond the normal work day/week.
- 50134 Labor - Non-Contract Wages - Overtime at Straight Time
...payments to non-contract employees who do not receive a premium for overtime work for the portion of work above the normal day/week.
- 50135 Labor - Non-Contract Wages - As-Needed
...payments to as-needed non-contract employees for all time worked. This group of employees receives paychecks from SCRTD and includes special assistants, student interns, and non-District employees in acting positions. Costs for temporary employees who do not receive SCRTD paychecks are charged to account 50305 - Services - Temporary Help.

- 50136 Labor - Contract Working as Non-Contract
...payments to contract employees who are temporarily assigned to non-contract positions.
- 50141 Labor - Teamster Employees' Wages - Normal Work Time
...payments to Teamster employees for time worked during the normal work day/week, excluding overtime and non-work time.
- 50142 Labor - Teamster Employees' Wages - Non-work Time
...payments to Teamster employees for non-work time such as sick pay, holiday pay, vacation pay, bereavement pay and military leave.
- 50143 Labor - Teamster Employees' Wages - Overtime at Time-and-a-Half
...payments to Teamster employees for work beyond the normal day/week.
- 50151 Labor - ATU Revenue Equipment Mechanics' Wages - Normal Work Time
...payments to ATU employees who are mechanics on buses for time worked during the normal work day/week, excluding non-work time and overtime.
- 50152 Labor - ATU Revenue Equipment Mechanics' Wages - Non-work Time
...payments to ATU employees who are mechanics on buses for non-work time such as sick pay, holiday pay, vacation pay, bereavement pay and military leave.
- 50153 Labor - ATU Revenue Equipment Mechanics' Wages - Overtime at Time-and-a-Half
...payments to ATU employees who are mechanics on buses for work beyond the normal work day/week.
- 50161 Labor - ATU Revenue Equipment Non-Mechanics' Wages - Normal Work Time
...payments to ATU employees who are not mechanics but normally work on buses for time worked during the normal work day/week. Non-work time and overtime are not included. This group of employees includes utility workers, vault pullers, etc.
- 50162 Labor - ATU Revenue Equipment Non-Mechanics' Wages - Non-work Time
...payments to ATU employees who are not mechanics but normally work on buses for non-work time such as sick pay, holiday pay, vacation pay, bereavement pay and military leave.

- 50163 Labor - ATU Revenue Equipment Non-Mechanics' Wages - Overtime at Time-and-a-Half
...payments to ATU employees who are not mechanics but normally work on buses for work beyond the normal workday/week.
- 50171 Labor - ATU Non-Revenue Equipment Mechanics' Wages - Normal Work Time
...payments to ATU employees who are not assigned to work on buses for time worked during the normal work day/week, excluding overtime and non-work time. This group of employees includes auto mechanics, truck mechanics, shop tools mechanics, utility mechanics, electricians and other general maintenance employees.
- 50172 Labor - ATU Non-Revenue Equipment Mechanics' Wages - Non-work Time
...payments to ATU employees who are not assigned to work on buses for non-work time such as sick pay, holiday pay, vacation pay, bereavement pay, and military leave.
- 50173 Labor - ATU Non-Revenue Equipment Mechanics' Wages - Overtime at Time-and-a-Half
...payments to ATU employees who are not assigned to work on buses for work beyond the normal work day/week.
- 50181 Labor - BRAC Employees' Wages - Normal Work Time
...payments to BRAC employees for time worked during the normal work day/week, excluding overtime and non-work time.
- 50182 Labor - BRAC Employees' Wages - Non-work Time
...payments to BRAC employees for non-work time such as sick pay, holiday pay, vacation pay, bereavement pay and military leave.
- 50183 Labor - BRAC Employees' Wages - Overtime at Time-and-a-Half
...payments to BRAC employees for work beyond the normal work day/week.

50200 FRINGE BENEFITS

These accounts include payments or accruals to an employee or to others (insurance companies, government agencies, etc.) on behalf of an employee which result from the employment relationship, but are not payments for performance of a piece of work.

50201 Fringe Benefits - FICA

...payments or accruals to the Federal Social Security Fund required to be made by SCRTRD on behalf of an employee.

50202 Fringe Benefits - Pension Plans

...payments or accruals to pension funds required to be made by SCRTRD on behalf of an employee under the terms of SCRTRD's Pension Plans program. Also included are payments to retirees under the Special Roll.

50203 Fringe Benefits - Hospital, Medical and Surgical Plans

...payments or accruals to insurance companies required to be made by SCRTRD on behalf of an employee under the terms of SCRTRD's group health insurance plans.

50204 Fringe Benefits - Dental Plans

...payments or accruals to insurance companies required to be made by SCRTRD on behalf of an employee under the terms of SCRTRD's group dental insurance plans.

50205 Fringe Benefits - Life Insurance Plans

...payments or accruals to insurance companies required to be made by SCRTRD on behalf of an employee under the terms of SCRTRD's group or individual life insurance policies wherein the employee is the beneficiary.

50206 Fringe Benefits - Long-Term Disability

...payments or accruals to insurance companies required to be made by SCRTRD on behalf of an employee under the terms of SCRTRD's group long-term disability policies wherein the employee is the beneficiary.

50207 Fringe Benefits - Unemployment Insurance

...payments to State agencies required to be made by SCRTRD to cover costs of continued compensation to an employee who is laid off.

50208 Fringe Benefits - Workers' Compensation Insurance

...payments or accruals to insurance companies to indemnify SCRTD against statutory damages arising from injuries to or death of an SCRTD employee. This account also includes payments or accruals for self-insured losses for statutory damages arising from injuries to or death of an SCRTD employee.

50213 Fringe Benefits - Uniform and Tool Allowances

...payments or accruals to employees to offset the cost of uniforms or tools which an employee must use when engaged in his/her occupation, and the cost of uniforms provided to an employee for wear while engaged in his/her occupation.

50214 Fringe Benefits - Training Programs

...payments or accruals for the cost of training programs provided for employees, including books. Travel costs incurred in attending such programs are charged to account 50902 - Miscellaneous Expenses - Travel and Meetings. Payments to individuals or organizations hired to provide training to District employees are charged to account 50304 - Services - Other Professional and Technical Services.

50215 Fringe Benefits - Other

...any other payments or accruals to or on behalf of an employee arising from his/her employment, but not from the performance of a piece of work, and not included in any of the other fringe benefits categories (accounts 50201 through 50214).

50299 Fringe Benefits - Distribution of Fringe Benefits

This account represents the total of the detailed expense amounts contained in accounts 50201 through 50215.

This account is to be used only for Section 15 reporting, which requires that total fringe benefits costs be distributed to the functional cost classifications on the basis of labor charges to the functions.

50300 SERVICES

These accounts include payments, usually to outside organizations, of fees and related expenses for labor and other work.

50302 Services - Advertising Fees

...payments for the labor and materials provided by an advertising agency in the development and production of advertising campaigns. Advertising media fees, regardless of whether they are paid to the advertising agency or directly to the media, are included in account 50908 - Advertising.

50303 Services - Accounting and Legal Services

...payments for labor and services provided by outside attorneys, accountants, and auditors.

50304 Services - Other Professional and Technical Services

...payments for services provided by outside investment bankers, computer service companies, engineering firms, management consultants, transit industry consultants, trainers, Workers' Compensation administrator, public liability/property damage administrator, etc.

50305 Services - Temporary Help

...payments for labor of persons who work for a temporary period in the capacity of employee under supervision of SCRTD personnel, but who are not employees of SCRTD. These people are hired on a temporary basis and do not receive paychecks from SCRTD.

50306 Services - Maintenance and Repair Services

...payments for maintenance or repairs of equipment by an outside organization. Such services include office equipment repairs and maintenance, but exclude janitorial labor.

50307 Services - Custodial Services

...payments for performance of janitorial services by an outside organization under contract or for a single job.

50308 Services - Commissioned Agents

...payments of commissions to agents of SCRTD for the sale of tickets and monthly passes.

50309 Services - Board Member Fees

...payments of all fees paid to Board members for services rendered.

50311 Services - In-House Printing

...charges incurred for services provided by the District's Printing Department.

50399 Services - Other Services

...payments for services provided by outside organizations and not recognized in accounts 50301 through 50311.

50400 MATERIALS AND SUPPLIES CONSUMED

These accounts include payments for tangible products obtained from outside suppliers. Cash discounts and sales taxes (except on fuel and lubricants) are to be included in the cost of the material or supply. Charges to these expense accounts will be for material and supplies issued from inventory as well as for materials and supplies purchased for immediate use (i.e., without going through inventory).

50401 Materials and Supplies Consumed - Fuel - Revenue Equipment

...payments for the cost of gasoline, diesel fuel, methanol and propane for use in revenue equipment. The related taxes are charged to account 50705 - Fuel and Lubricant Taxes - Revenue Equipment.

50402 Materials and Supplies Consumed - Fuel - Non-Revenue Equipment

...payments for the cost of gasoline and diesel fuel for use in non-revenue equipment. The related taxes are charged to account 50706 - Fuel and Lubricant Taxes - Non-Revenue Equipment.

50403 Materials and Supplies Consumed - Lubricant - Revenue Equipment

...payments for the cost of lubricating oil, transmission fluid, grease, etc., for use in revenue equipment. The related taxes are charged to account 50705 - Fuel and Lubricant Taxes - Revenue Equipment.

50404 Materials and Supplies Consumed - Lubricant - Non-Revenue Equipment

...payments for the cost of lubricating oil, transmission fluid, grease, etc., for use in non-revenue equipment. The related taxes are charged to account 50706 - Fuel and Lubricant Taxes - Non-Revenue Equipment.

50405 Materials and Supplies Consumed - Tires and Tubes - Revenue Equipment

...payments for the lease costs of tires and tubes rented on a time period or mileage basis for revenue equipment.

50406 Materials and Supplies Consumed - Tires and Tubes - Non-Revenue Equipment

...payments for the costs of tires and tubes for non-revenue equipment.

50407 Materials and Supplies Consumed - Other Materials and Supplies - Revenue Equipment

...payments for bus parts and for the cost of materials and supplies not specifically identified in accounts 50401, 50403, and 50405, whether issued from inventory or purchased for immediate use on revenue equipment.

- 50408 Materials and Supplies Consumed - Other Materials and Supplies - Non-Revenue Equipment
...payments for the cost of materials and supplies not specifically identified in accounts 50402, 50404, and 50406, whether issued from inventory or purchased for immediate use on non-revenue equipment.
- 50409 Materials and Supplies Consumed - Buildings, Grounds - Materials and Supplies
...payments for the cost of all materials and supplies used in the maintenance of buildings and grounds, such as electrical, construction, paving and janitorial supplies.
- 50410 Materials and Supplies Consumed - Office Supplies and Expendable Equipment
...payments for the cost of all office supplies, postage, and office equipment that is not capitalized. Freight expenses for shipments originated by SCRTD are charged to account 50495 - Materials and Supplies Consumed - Freight Expense.
- 50411 Materials and Supplies Consumed - Promotional and Informational Materials
...payments for the cost of displays and promotional materials such as SCRTD schedule stands, posters and other promotional giveaways. Also included are costs of information materials such as brochures, line schedules, maps, etc.
- 50412 Materials and Supplies Consumed - Tools and Expendable Equipment
...payments for the cost of all expendable equipment and shop tools that are not capitalized. Costs of outside repair services are to be charged to account 50306 - Services - Maintenance and Repair Services.
- 50490 Materials and Supplies Consumed - Purchase Discounts (Credits)
...a contra account to cover purchase discounts and allowances, including discounts for purchases charged either directly to expense or to stock.
- 50495 Materials and Supplies Consumed - Freight Expense
...payments for the cost of freight charges necessary for the movement of materials and supplies, including services like Federal Express and United Parcel Service. Postage should be charged to account 50410 - Materials and Supplies Consumed - Office Supplies and Expendable Equipment.
- 50499 Materials and Supplies Consumed - Other Materials and Supplies
...payments for the cost of materials and supplies not specifically identified in accounts 50401 through 50495.

50500 UTILITIES

These accounts include payments to various utility companies for use of their resources.

50501 Utilities - Water

...payments for the cost of water purchased for use in buildings, yards and shops.

50502 Utilities - Gas

...payments for the cost of gas purchased for use in buildings, yards and shops.

50503 Utilities - Electricity

...payments for the cost of electrical power purchased for use in buildings, yards and shops.

50504 Utilities - Telecommunications

...payments for the cost of telecommunications services, including telephone and telegraph.

50599 Utilities - Other Utilities

...payments for the cost of other utilities not specifically identified in accounts 50501 through 50504, including payments for the cost of refuse removal, including trash, garbage, sewer, and chemical wastes, and any associated city fees or taxes.

50600 CASUALTY AND LIABILITY COSTS

These accounts include costs of:

- protecting SCRTD from loss through insurance programs.
- compensating others for their losses due to acts for which SCRTD is liable.
- miscellaneous corporate losses.

The costs of repairing damaged property are recorded in labor, fringe benefits, services, and materials and supplies accounts. The costs of writing-off property damaged beyond repair are recorded in the depreciation account or in the Gain or Loss on Sale of Property account. The costs of SCRTD employees engaged in insuring and processing claims for or against SCRTD are recorded in labor and fringe benefit accounts.

50601 Casualty and Liability Costs - Premiums for Physical Damage Insurance

...payments of premiums for an accounting period to insure SCRTD against loss from damage to its own property caused by collision, fire, theft, flood, earthquake, etc.

50602 Casualty and Liability Costs - Recoveries of Physical Damage Losses

...a credit account to record amounts recovered from insurance companies for physical damage claims or from others (e.g., third parties involved in an accident) held liable for damage to SCRTD's property.

50603 Casualty and Liability Costs - Premiums for Public Liability and Property Damage Insurance

...payments of premiums for an accounting period to insure SCRTD against loss from liability for its acts which cause damage to the person or property of others.

50605 Casualty and Liability Costs - Provision for Uninsured Public Liability and Property Damage Settlements

...an accrual account which includes periodic estimates of liability to others arising from culpable acts of SCRTD that relate to the current or a prior reporting period and which are not covered by public liability insurance.

50606 Casualty and Liability Costs - Payouts for Insured Public Liability and Property Damage Settlements

...payments of actual liability to others, arising from culpable acts of SCRTD, which are covered by public liability insurance.

50607 Casualty and Liability Costs - Recoveries of Public Liability and Property Damage Settlements

...a credit account for amounts recovered from insurance companies to indemnify SCRTD for insured acts giving rise to liability for damage to the person or property of others.

50608 Casualty and Liability Costs - Premiums for Other Corporate Insurance

...payments of premiums for an accounting period to insure SCRTD against losses other than physical damage losses or public liability and property damage costs, including, for example, fidelity bonds and business record insurance.

50609 Casualty and Liability Costs - Other Corporate Losses

...payments of charges for actual losses resulting from events covered by other corporate insurance.

50610 Casualty and Liability Costs - Recoveries of Other Corporate Losses

...a credit account to record amounts recovered from insurance companies for other corporate insurance claims.

50700 TAXES

These accounts include taxes levied against SCRTD by Federal, State and local governments. Sales taxes on materials and services purchased, other than for fuel and lubricants, are not included in this category, but are accounted for as part of the base price of the material or service.

50704 Taxes - Vehicle Licensing and Registration Fees

...payments for the fees assessed by the government for granting authority to operate a motor vehicle, including vehicle registration and bus operator licenses.

50705 Taxes - Fuel and Lubricant Taxes - Revenue Equipment

...payments of sales tax incurred on purchase of fuel and lubricants for revenue equipment only. Any reimbursements of taxes paid are credited to revenue account 40799.

50706 Taxes - Fuel and Lubricant Taxes - Non-Revenue Equipment

...payments of sales tax incurred on purchases of fuel and lubricants for non-revenue equipment only. Any reimbursements of taxes paid are credited to revenue account 40799.

50799 Taxes - Other Taxes

...payments of taxes assessed against SCRTD and not properly classifiable in accounts 50704 through 50706.

50900 MISCELLANEOUS EXPENSES

These accounts include those expenses which cannot be attributed to any of the other major expense categories, i.e., 501xx-507xx and 510xx-513xx.

50901 Miscellaneous Expenses - Dues and Subscriptions

...payments of charges for organizational dues and subscriptions properly chargeable to the District under its rules and regulations.

50902 Miscellaneous Expenses - Travel and Meetings

...payments of charges for travel and meetings incurred in connection with the business of the District under its rules and regulations, including fees for the use of meeting space and travel to and from training programs.

50903 Miscellaneous Expenses - Schedule Checkers Travel Expenses

...payments of travel expenses incurred by schedule checkers in the performance of their duties.

50908 Miscellaneous Expenses - Advertising

...payments of newspaper advertising media fees and expenses, regardless of whether they are paid to an advertising agency or direct to the media. The labor and materials provided by an advertising agency in the development and production of advertising campaigns are charged to account 50302 - Services - Advertising Fees.

50910 Miscellaneous Expenses - Employee Recreation

...payments of all miscellaneous expenses of the Employee Activities Department.

50990 Miscellaneous Expenses - Petty Cash Disbursements

...payments of all reimbursements for cash expenditures up to \$50. Such expenditures are not charged to specific expense categories.

50999 Miscellaneous Expenses - Other Miscellaneous Expenses

...payments of miscellaneous expenses incurred and not properly classifiable in accounts 50901 through 50990.

51000 EXPENSE TRANSFERS

These accounts are to be used for reporting adjustments and reclassifications of expenses previously recorded.

51002 Expense Transfers - Expense Reclassification

...a reclassification of expenses as determined by the Accounting and Fiscal Department.

51003 Expense Transfers - Direct Expense Transfers to Capital Projects

...a credit account that transfers direct labor costs charged to capital projects from operating to capital.

51004 Expense Transfers - Indirect Expense Transfers to Capital Projects

...a credit account that includes all indirect transfers from expense as determined by the Accounting and Fiscal Department and charged to capital projects.

51005 Expense Transfers - Warranties

...a credit account to include warranty adjustments received from manufacturers in lieu of other reimbursements.

51006 Expense Transfers - Printing Department Operating Costs

...a credit account, used in conjunction with account 51007, to charge Printing Department costs to departments incurring the expenses.

51007 Expense Transfers - Printing Department Sales

...a credit account, used in conjunction with account 51006, to charge departments for Printing Department overhead costs.

51099 Expense Transfers - Other Transfers

...a credit account to include any other adjustments to expenses in general, as opposed to an adjustment to specific accounts, and not classified under accounts 51003 through 51007.

51100 INTEREST EXPENSE

These accounts include payments for charges incurred by SCRTD for the use of borrowed capital. Interest charges pertaining to construction debt which are capitalized will not be reflected in the interest expense accounts.

51101 Interest Expense - Interest on Long-Term Debt Obligations

...payments of charges for the use of capital borrowed on a long-term basis (the liability for which is usually represented by debt instruments) for use in the operation of SCRTD.

51102 Interest Expense - Interest on Short-Term Debt Obligations

...payments of charges for the use of capital borrowed on a short-term basis for use in the operation of SCRTD.

51103 Interest Expense - Amortization of Debt Discount and Expense

...amortization of account 22106 - Unamortized Debt Discount and Expense.

51104 Interest Expense - Amortization of ETC Premium

...amortization of account 22103 - Premium on Equipment Trust Certificates.

51105 Interest Expense - Amortization of 1984 ETC Deferred Charges

...amortization of account 15113 - Deferred Charges.

51106 Interest Expense - Amortization of 1984 ETC Discount and Expense

...amortization of account 15112 - Unamortized Discount.

51108 Interest Expense - Amortization of Premium - \$110 Million Revenue Anticipation Notes

...amortization of account 20421 - Premium on \$110 million in Revenue Anticipation Notes.

51109 Interest Expense - Amortization of Deferred Charges on \$110 Million in Revenue Anticipation Notes

...amortization of account 15122 - Deferred Charges.

- 51200 LEASES AND RENTALS
These accounts include payments for the use of capital assets not owned by SCRTD.
- 51202 Leases and Rentals - Passenger Stations
...payments for leases and rentals of facilities used for passenger stations and terminals, including land, buildings and structures, office equipment, equipment other than office equipment, furnishings, and unmanned passenger shelters.
- 51203 Leases and Rentals - Passenger Parking Facilities
...payments for leases and rentals of facilities used to provide parking space, including structures, office equipment (e.g. cash registers), other equipment (e.g. automatic entry and exit control gates), and furnishings.
- 51204 Leases and Rentals - Rent Expense - Pledged Equipment
...payments for leases and rentals of pledged equipment that is used to provide passenger transit services.
- 51205 Leases and Rentals - Service Vehicles
...payments for leases and rentals of rolling stock used for purposes other than providing passenger transit service.
- 51206 Leases and Rentals - Operating Yards or Stations
...payments for leases and rentals of facilities used for storing revenue vehicles and for dispatching runs for revenue service, including land, buildings and structures, office equipment, equipment other than office equipment, and furnishings.
- 51207 Leases and Rentals - Rent Expense - 1984 Pledged Equipment
...payments for rental of pledged equipment relating to the 1984 Equipment Trust Certificates.
- 51210 Leases and Rentals - Data Processing Facilities
...payments for leases and rentals of data processing facilities used to support the operations of the District.
- 51211 Leases and Rentals - Rent Expense - Office Space
...payments for leases and rentals of office space used in District operations. Such payments for operating divisions are charged to account 51206 - Leases and Rentals - Operating Yards or Stations.
- 51212 Leases and Rentals - Other General Administrative Facilities
...payments for leases and rentals of other general administrative facilities of the District, including office equipment not chargeable to accounts 51202 through 51210.

SOUTHERN CALIFORNIA RAPID TRANSIT DISTRICT
FISCAL YEAR 1987 BUDGET

PROPOSED DISTRICT-WIDE OBJECTIVES

1.0 Service Delivery Objectives

- 1.1 To meet service demands and increase operating efficiency by:
 - 1.1.1 Retaining revenue service hours within 1% of 7.1 million annual hours;
 - 1.1.2 Maintaining a system-wide average of between 65 to 70 boardings per revenue service hour.
- 1.2 To improve service reliability by:
 - 1.2.1 Providing a minimum 99% on-time pull-out rate;
 - 1.2.2 Increasing by 10% the proportion of buses passing time points on time (between 30 seconds early and four and one-half minutes late);
 - 1.2.3 Increasing the mean miles between mechanical failures to 3,300 miles.
- 1.3 To improve the public's image of District service by:
 - 1.3.1 Reducing the number of pass-up complaints by 10%;
 - 1.3.2 Reducing the number of schedule complaints by 10%;
 - 1.3.3 Developing and using a standard for vehicle appearance and cleanliness;
 - 1.3.4 Reducing the number of complaints pertaining to bus cleanliness by 10%;
 - 1.3.5 Reducing the number of complaints pertaining to unsafe operation by 10%;
 - 1.3.6 Reducing the number of crime incidents by 5%;
 - 1.3.7 Reducing the number of bus stop and other service-related complaints by 10%.
- 1.4 To minimize the impact of service reductions on riders due to reductions in funding levels.

SOUTHERN CALIFORNIA RAPID TRANSIT DISTRICT
FISCAL YEAR 1987 BUDGET

PROPOSED DISTRICT-WIDE OBJECTIVES
(CONTINUED)

1.5 To maintain Accessible Service reliability by:

- 1.5.1 Ensuring that securement devices shall be workable and able to secure a wide variety of wheelchairs;
- 1.5.2 Ensuring that on accessible lines, the accessible headways shall occur at intervals of one hour or less during service hours on that line;
- 1.5.3 Ensuring that the combination of routes selected for accessible service shall provide a diverse, balanced, and geographically equitable system;
- 1.5.4 Ensuring that the lift-equipped fleet shall be maintained and assigned to service so that lift equipment is available and in working order for at least 95% of the designated accessible trips.

1.6 To engage in experimentation with alternative service concepts, including pulse point scheduling, timed transfer, subcontracting of service, and service reallocation and deployment in order to enhance services offered.

1.7 To implement the consolidated service policy.

1.8 To engage in or conduct experimental or demonstration projects related to energy conservation and air quality.

1.9 To promote and publicize the success of District services and programs.

2.0 Light and Heavy Rail Objectives

2.1 To continue to develop the operation, maintenance and staffing plans for the Metro Rail and Long Beach Light Rail projects.

2.2 To develop an integrated fare structure for bus and rail.

2.3 To complete final design for the light rail communications system.

2.4 To coordinate development plans with other agencies for regional rail transit projects.

SOUTHERN CALIFORNIA RAPID TRANSIT DISTRICT
FISCAL YEAR 1987 BUDGET

PROPOSED DISTRICT-WIDE OBJECTIVES
(CONTINUED)

- 2.5 To facilitate the construction of the Metro Rail Project (MOS-1) by:
 - 2.5.1 Completing facilities design;
 - 2.5.2 Completing systems design;
 - 2.5.3 Completing necessary property acquisition;
 - 2.5.4 Awarding construction/procurement contracts consistent with the baseline project schedule.
- 2.6 To complete, on schedule, the Supplemental Environmental Impact Statement and Congressionally Ordered Re-Engineering (CORE) Study concerning the Metro Rail project.
- 2.7 To coordinate the light and heavy rail vehicle and facility specifications for maximum standardization of components.
- 3.0 Facilities Construction Objectives
 - 3.1 To complete construction of the Central Maintenance Facility by December 1986, and complete the relocations of departments and functions to the new Central Maintenance Facility as scheduled.
 - 3.2 To complete construction of the maintenance building, service facilities and related improvements at Division 1 by October 1986.
 - 3.3 To complete the site work and service facility at Division 2.
 - 3.4 To complete various improvements and building rehabilitation projects at existing facilities, as needed, to improve efficiency and safety.
 - 3.5 To complete environmental and site selection studies for new Division 6.
 - 3.6 To conduct an alternatives analysis and site selection study for the Headquarters Building.
 - 3.7 To issue a contract for the implementation of the Transit Radio System and to begin hardware and software installation.

SOUTHERN CALIFORNIA RAPID TRANSIT DISTRICT
FISCAL YEAR 1987 BUDGET

PROPOSED DISTRICT-WIDE OBJECTIVES
(CONTINUED)

4.0 Cost Control Objectives

- 4.1 To limit the percentage increase in cost per revenue service hour to the percentage increase in the CPI for the Los Angeles area.
- 4.2 To maintain a maximum operating cost per boarding of no more than \$1.06.
- 4.3 To reduce or avoid increases in bodily injury and property damage liability costs by reducing traffic accident frequency to no more than 4.2 per 100,000 miles.
- 4.4 To reduce or avoid increases in Workers' Compensation costs by:
 - 4.4.1 Reducing Transportation industrial accident frequency to no more than 9.5 per 100,000 hours;
 - 4.4.2 Reducing Maintenance industrial accident frequency to no more than 9.0 per 100,000 hours.
- 4.5 To insure, to the extent possible, that revenue/cost ratios are substantially equal for the following service classes: local service, limited service, and express service.
- 4.6 To minimize those schedule changes requiring Bus Operator assignment changes.
- 4.7 To improve employee productivity by:
 - 4.7.1 Maintaining a labor force consisting of the maximum number of contractually permissible part-time Bus Operators;
 - 4.7.2 Reducing the District ratio to 1.5 Bus Operator pay hours per revenue service hour;
 - 4.7.3 To fully implement and enforce the District's Alcohol and Drug Abuse Policy;
 - 4.7.4 To develop and implement an absenteeism reduction program to reduce absenteeism by 5%;
 - 4.7.5 To continue methods to increase the ratio of buses per Mechanic.

SOUTHERN CALIFORNIA RAPID TRANSIT DISTRICT
FISCAL YEAR 1987 BUDGET

PROPOSED DISTRICT-WIDE OBJECTIVES
(CONTINUED)

- 4.8 To maintain fleet size in accordance with the Board approved Fleet Mix policy.
- 4.9 Maintaining the active fleet spare ratio at or below 20%.
- 4.10 To attain a farebox recovery ratio of at least 38%.
- 4.11 To maintain a standard of subsidy per passenger not to exceed 133% of the county-wide mean.
- 4.12 To increase budgetary control and review of expenditures by:
 - 4.12.1 Continuing to monitor the integrated capital and operating budget and accounting systems;
 - 4.12.2 Continuing the implementation of the management reporting elements of the TRANSMIS projects.
- 5.0 Policy and Management Objectives
 - 5.1 To provide for minority, women, and disabled participation in District programs and activities by continuing Board approved EEO and DBE/WBE plans.
 - 5.2 To continue intergovernmental coordination by facilitating and coordinating communication between the District and Federal, State, regional, and local agencies.
 - 5.3 To pursue stable sources of long term funding for District operations.
 - 5.4 To maintain the regional integrity of the transit system network.
 - 5.5 To improve coordination with the private sector by:
 - 5.5.1 Developing an implementation program for private sector participation in District operations;
 - 5.5.2 Continuing and expanding a regular series of coordinating meetings with private sector representatives;
 - 5.5.3 Continuing the development and implementation of Benefit Assessment Districts;

SOUTHERN CALIFORNIA RAPID TRANSIT DISTRICT
FISCAL YEAR 1987 BUDGET

PROPOSED DISTRICT-WIDE OBJECTIVES
(CONTINUED)

- 5.5.4 Continuing the identification and implementation of joint development and value capture opportunities.
- 5.6 To maintain strong communication links and programs with the general public and continue to improve community relations by informing the general and District constituent publics, of transportation service changes, plans, programs and projects.
- 5.7 To assure the general public is notified of Board Meetings and Public Hearings regarding fare changes and other transportation matters in accordance with local, State, and federal laws.
- 5.8 To perform legislative policy analysis and pursue a legislative policy environment supportive of the District's mandate to provide public transportation.
- 5.9 To continue to monitor performance quarterly as outlined in the established departmental and District-wide Objectives.
- 5.10 To answer 90% of all labor grievances at all levels within 20 working days or the time stipulated by the applicable labor contract.
- 5.11 To complete a District-wide strategic plan by December 1986.
- 5.12 To improve recruitment, selection and training practices to provide the best qualified employees, expanded promotional opportunities, and increased productivity.
- 5.13 To complete implementation of all elements of the TRANSMIS project and to provide training programs which will ensure effective utilization.
- 5.14 To increase management responsibility for controlling accident losses by developing safety-related tasks and standards for all non-contract supervisory classifications.
- 5.15 To obtain greater private sector support of user-side subsidies of public transit.
- 5.16 To coordinate the integration of transit services with the 84 cities in the county through policy/technical committees.
- 5.17 To pursue with other public agencies the improvement of street management conditions for public transit through better street repair and traffic management.

METRO RAIL SUPPORT CHARGES

Metro Rail Project Control staff will authorize payment for only those items listed on the Metro Rail Request forms. Therefore, it is essential that you pay careful attention to this section.

The President has authorized funding to begin construction of a 4.4 mile, 5-station Minimum Operable Segment (MOS-1) extending from the Yard and Shops Facility to the Wilshire/Alvarado Station. The Transit Systems Development (TSD) Department is being geared toward the design and construction of this initial segment rather than the entire 18.6 mile system.

If you have any questions regarding the appropriateness of requesting Metro Rail funding based on MOS-1 only, contact your Budget Analyst to discuss the concerns. Your budget analyst will be able to assist you in identifying an acceptable funding source.

All funding requests for MOS-2 must be discussed with your Budget Analyst. Your Budget Analyst will provide necessary forms. MOS-1 and MOS-2 must be requested separately.

All Reporting Units with a Metro Rail Function should complete Metro Rail Request forms (OMB Forms:87-10-13). Enter Reporting Unit name and number and the date at the top of each form.

All Reporting Units with Metro Rail support personnel must list these positions on the Metro Rail Support Personnel (OMB Form:87-10). List job classifications, number of positions, full-time equivalents, and salary amounts for all staff charging to the Metro Rail Project. This list should correspond to the positions reported under the Metro Rail function of the Personnel Comparison (OMB Form:87-3). Total the columns. The salary amount should correspond to the amount noted as expense transferred on the Line Item Comparison by Function (OMB Form:87-5) for the Metro Rail function.

A Metro Rail Support Equipment (OMB Form:87-11) must be completed for all Reporting Units intending to procure equipment and charge it to the Metro Rail Project. List the equipment, a brief description of its Metro Rail support use, the estimated procurement date, and equipment cost.

A Metro Rail Professional Services Contracts (OMB Form: 87-12) must be completed for all Reporting Units with Metro Rail support professional services contracts. List all anticipated contracts, a brief explanation of

why the contract is needed, expected execution date, and the projected contract cost. The cost column must be totaled.

A Metro Rail Line Item Request (OMB Form:87-13) must be completed by all Reporting Units with Metro Rail functions. List all Metro Rail expenses by the following categories: salaries, professional services, contracts, support equipment, telephone, outside printing services, express mail, office supplies, travel expenses, seminars, temporary employment services and others (specify others). Provide the requested account amount for Fiscal Year 1987. Professional and Technical Services should correspond to the total figure on OMB Form:87-12 and Support Equipment should correspond to the total figure on OMB Form:87-11. The total request should equal the amount listed for Metro Rail on the Capital List (OMB Form:87-6).

SOUTHERN CALIFORNIA RAPID TRANSIT DISTRICT
FISCAL YEAR 1987 BUDGET
METRO RAIL SUPPORT EQUIPMENT

Reporting Unit Name/Number _____

Page _____ of _____

Date _____

Equipment	Brief Description of Use	Procurement Date	Cost

E-4

SOUTHERN CALIFORNIA RAPID TRANSIT DISTRICT
 FISCAL YEAR 1987 BUDGET
 METRO RAIL PROFESSIONAL SERVICES CONTRACTS

Reporting Unit Name/Number _____

Page _____ of _____

Date _____

Contract Name	Brief Explanation of Contract	Execution Date	Cost

E-5

