

# County Connection

2477 Arnold Industrial Way    Concord, CA 94520-5326    (925) 676-7500    countyconnection.com

## ADMINISTRATION & FINANCE COMMITTEE MEETING AGENDA

Wednesday, September 6, 2023  
2:00 p.m.

County Connection Administration Office  
2477 Arnold Industrial Way  
3<sup>rd</sup> Floor Conference Room  
Concord, CA 94520

The committee may take action on each item on the agenda, even items that are listed as “information only”. The action may consist of the recommended action, a related action or no action. Staff recommendations are subject to action and/or change by the committee.

1. Approval of Agenda
2. Public Communication
3. Approval of Minutes of July 5, 2023\*
4. CCCTA Investment Policy – Quarterly Reporting Requirement\*
5. 2024 Administrative Employees Cafeteria Adjustment\*  
(Staff recommends approval of new monthly Administrative Employee Cafeteria Plan rates for calendar year 2024 and forward to the Board for approval.)
6. Independent Accountant’s Report on Federal Funding Allocation Data for Federal Transit Administration for the year-ended June 30, 2022 \*  
(Staff recommends that the A&F Committee accept the report and provide the update to the Board.)
7. Preliminary Income Statements for the Fiscal Year Ended June 30, 2023\*  
(Staff recommends that the A&F Committee accept the report and provide the update to the Board.)
8. Regional Measure 3 Allocation Request\*  
(Staff recommends submitting an allocation request to MTC for \$5,000,000 in RM3 funds for the purchase of new buses and forward to the Board for approval.)
9. Review of Vendor Bills, July and August 2023\*\*

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\*Enclosure

\*\*Enclosure for Committee Members

\*\*\*To be mailed under separate cover

\*\*\*\*To be available at the meeting.

FY2022/2023 A&F Committee

Jim Diaz – Clayton, Laura Hoffmeister-Concord, Sue Noack-Pleasant Hill

Clayton • Concord • Contra Costa County • Danville • Lafayette • Martinez  
Moraga • Orinda • Pleasant Hill • San Ramon • Walnut Creek

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY**

10. Approval of Legal Services Statement, May and June 2023 General, May and June 2023 Labor\*\*
11. Next Scheduled Meeting – Wednesday, October 4, 2023
12. Adjournment

## General Information

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

Consent Items: All matters listed under the Consent Calendar are considered by the committee to be routine and will be enacted by one motion. There will be no separate discussion of these items unless requested by a committee member or a member of the public prior to when the committee votes on the motion to adopt.

Availability of Public Records: All public records relating to an open session item on this agenda, which are not exempt from disclosure pursuant to the California Public Records Act, that are distributed to a majority of the legislative body, will be made available for public inspection by posting them to County Connection's website at [www.countyconnection.com](http://www.countyconnection.com). The agenda and enclosures for this meeting are posted also on our website at [www.countyconnection.com](http://www.countyconnection.com).

Accessible Public Meetings: Upon request, County Connection will provide written agenda materials in appropriate alternative formats, or disability-related modification or accommodation, including auxiliary aids or services, to enable individuals with disabilities to participate in public meetings and provide comments at/related to public meetings. Please submit a request, including your name, phone number and/or email address, and a description of the modification, accommodation, auxiliary aid, service, or alternative format requested at least two days before the meeting. Requests should be sent to the Assistant to the General Manager, Lathina Hill, at 2477 Arnold Industrial Way, Concord, CA 94520 or [hill@cccta.org](mailto:hill@cccta.org). Requests made by mail must be received at least two days before the meeting. Requests will be granted whenever possible and resolved in favor of accessibility.

### Currently Scheduled Board and Committee Meetings

Board of Directors:	September 28, 9:00 a.m., County Connection Board Room 2477 Arnold Industrial Way, Concord, CA 94520
Administration & Finance:	Wednesday, October 4, 2:00 p.m. County Connection Administrative Offices, 2477 Arnold Industrial Way, Concord, CA
Advisory Committee:	TBA. Location TBD
Marketing, Planning & Legislative:	Thursday, October 5, 8:30 a.m., Supervisor Andersen Office 3338 Mt. Diablo Blvd, Lafayette, CA
Operations & Scheduling:	Wednesday, October 4, 8:00 a.m., Supervisor Andersen Office 3338 Mt. Diablo Blvd, Lafayette, CA

**The above meeting schedules are subject to change. Please check the County Connection Website ([www.countyconnection.com](http://www.countyconnection.com)) or contact County Connection staff at 925/676-1976 to verify date, time, and location.**

**This agenda is posted on County Connection's Website ([www.countyconnection.com](http://www.countyconnection.com)) and at the County Connection Administrative Offices, 2477 Arnold Industrial Way, Concord, California**

### Summary Minutes Administration & Finance Committee

County Connection Administration Office  
2477 Arnold Industrial Way  
3rd Floor Conference Room  
Concord, CA 94520

Wednesday, July 5, 2023, 2:00 p.m.

**Directors:** Laura Hoffmeister, Jim Diaz  
**Staff:** Bill Churchill, Amber Johnson, Melody Reeb, Kristina Martinez  
Rachael Sanders (PARS), Ashley Baires (PARS), Andrew Brown (US Bank)  
**Public:** None

**Call to Order:** Meeting called to order at 2:03 p.m. by Director Hoffmeister.

#### 1. Approval of Agenda

The Committee approved the agenda.

#### 2. Public Communication

None.

#### 3. Approval of Minutes of June 7, 2023

The Committee approved the minutes.

#### 4. Public Agency Retirement Services (PARS) Combination 115 Trust

Rachael Sanders from PARS and Andrew Brown of Highmark Capital Management reported on the annual performance of CCCTA's Combination Trust which includes two separate and distinct accounts for Other Post Employment Benefits (OPEB) and Pensions. The performance on the OPEB account from inception to May 31, 2023 was 4.36% based on a Moderately Conservative Index Strategy. The balance in the OPEB account as of May 31, 2022 was \$4.9 million. No withdrawals have been made from the OPEB account. The Pension account is newly created and has not yet been funded. The Committee discussed current economic trends and their impacts on CCCTA's Combination Trust, then reviewed and accepted the report.

#### 5. Amendment to the County Connection Records Retention Policy

Ms. Martinez reported that staff have worked with legal counsel to evaluate and revise the current Records Retention Policy, which was created in 2002 and most recently revised in 2018. Proposed revisions include the addition of new categories such as Federal Transit Administration (FTA) Civil Rights Programs, legal holds, e-mails, debt records, and reimbursements. An additional proposed change would involve the format of the policy – changing from a list format to a table format, which

results in a document that is easier to use. After some discussion, the Committee directed staff to confirm how the IT department currently treats deleted e-mails, and to work with legal counsel on potentially increasing the length of time deleted e-mails are required to be retained. The Committee also directed staff to include the “e-mail” category in the table for ease of use. The Committee was supportive of bringing this item to the full Board of Directors once staff addressed these modifications.

## **6. Fare Proposal**

Ms. Reeb reported that in June 2023, the Board approved a two-year extension of the Clipper START and Youth Fare pilot programs. The Metropolitan Transportation Commission (MTC) has been administering these programs and is recommending that all operators move to a 50% discount model to improve the effectiveness of, and increase participation in, these programs. After discussions with neighboring transit agencies, staff is recommending moving forward with increasing County Connection’s discount rate from 20% to 50% on these programs. Since this constitutes a fare change, a Title VI analysis and public hearing process are required. Given the need for this, staff is also recommending additional fare changes to simplify the fare structure, namely, eliminating surcharges for Express routes. Including both changes in one Title VI analysis increases the likelihood that the changes as a whole will not result in any inequities across rider demographics. The Committee agreed unanimously to recommend these proposed fare changes to the full Board of Directors for consideration.

## **7. Bishop Ranch Agreement**

Ms. Reeb reported that the Authority has had a partnership with Sunset Development, owners of Bishop Ranch, since 1994. Under this partnership, Sunset Development has subsidized service on routes 96x and 97x, as well as providing fare passes for Bishop Ranch employees. The most recent agreement expired in 2019 but was extended to allow time for a service restructuring. During COVID-19, significant cuts were made to express routes in response to low ridership demands, and staff paused all billing related to service and fare reimbursement agreements, including the agreement with Sunset Development. Due to the new ridership demands post-pandemic, staff worked with Sunset Development to negotiate a new agreement to reimburse fare revenue based on actual employee pass usage, and discontinue the operating subsidy. The Committee agreed unanimously to recommend approval of the new agreement with Sunset Development to the full Board of Supervisors for consideration.

## **8. CCCTA Investment Policy – Quarterly Reporting Requirement**

Ms. Johnson reported that the Authority’s investment portfolio as of March 31, 2023 complies with the Investment Policy, and that the Authority has the ability to meet projected cash flow for the next six months.

## **9. Income Statements for the Nine Months ended March 31, 2023**

Ms. Johnson reported that the actual expenses of \$31.6 million for the period ending March 31, 2023 represent 67% of the total annual budget of \$47.3 million, and expenditures are equal to revenues due to the way the Authority utilizes its TDA revenues. Fixed route expenses have utilized 68% of total budget. Paratransit expenses have utilized 64% of total budget, and in general, all expenditures are at or under the 75% expectation at this point in the year. Regular fare revenue and

special revenues were budgeted conservatively; actual collection of these revenues is coming in higher than anticipated. The paratransit contract which was implemented at the beginning of this fiscal year is also achieving budgeted savings at 60% budget utilization. Ms. Johnson also highlighted the statistical portion of the report, which reveals farebox ratio and cost per passenger numbers at pre-COVID and post-COVID levels, with recent indicators showing fair improvement in ridership and productivity. The Committee accepted the report and recommended it be provided as an information item to the Board.

#### **10. Master Funding Agreement with the Metropolitan Transportation Commission (MTC)**

Ms. Johnson reported that the Metropolitan Transportation Commission (MTC) has introduced a Master Funding Agreement (MFA) to simplify the funding process between MTC and partner agencies. MTC is requiring all funding recipients to execute the MFA; congestion management agencies and large operators in the region have already enacted similar agreements. The proposed MFA has been reviewed and approved by the Authority's legal counsel. The Committee agreed unanimously to recommend the Board of Directors authorize the General Manager to execute the proposed MFA with MTC.

#### **11. Review of Vendor Bills, June 2023**

The Committee reviewed the vendor bills for June 2023.

#### **12. Approval of Legal Services Statement, April 2023 Labor, April 2023 General**

The Committee approved the legal services statements for April 2023 Labor and General.

#### **13. Next Scheduled Meeting – TBD**

The next meeting was not scheduled, pending the Board of Directors' decision whether or not to conduct meetings in the month of August.

#### **14. Adjournment** – The meeting was adjourned at 3:26 p.m.

Minutes prepared and submitted by: Amber Johnson, Chief Financial Officer

## INTER OFFICE MEMO

**To:** Administration & Finance Committee

**Date:** August 28, 2023

**From:** Bill Churchill, General Manager

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**SUBJECT: CCCTA Investment Policy – Quarterly Reporting Requirement**

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Attached please find CCCTA's Quarterly Investment Policy Reporting Statement for the quarter ending June 30, 2023.

This certifies that the portfolio complies with the CCCTA Investment Policy and that CCCTA has the ability to meet the pool's expenditure requirements (cash flow) for the next six (6) months.

**CCCTA**  
**BANK CASH AND INVESTMENT ACCOUNTS**  
AS OF JUNE 30, 2023  
(ROUNDED OFF TO NEAREST \$)

FINANCIAL INST	ACCT #	TYPE	PURPOSE	PER BANK	PER BANK	PER BANK	PER GL*
				DEC 2022	MAR 2023	JUN 2023	JUN 2023
<b>FIXED ROUTE</b>							
UNION BANK	274-00-26650	CHECKING	AP GENERAL	\$ 1,410,345	\$ 1,214,535	\$ 332,825	\$ 98,253
UNION BANK	274-00-26693	CHECKING	PAYROLL	\$ 69,499	\$ 69,680	\$ 39,051	\$ 35,490
UNION BANK	274-00-26723	CHECKING	CAPITAL PURCHASES	\$ 98,351	\$ 167,403	\$ 403,535	\$ 23,758
UNION BANK	274-00-26715	CHECKING	WORKERS' COMP - CORVEL	\$ 62,929	\$ 58,348	\$ 32,983	\$ 21,703
UNION BANK	274-00-26685	CHECKING	PASS SALES	\$ 5,277	\$ 5,025	\$ -	\$ -
UNION BANK	274-00-26707	CHECKING	CLIPPER CARDS	\$ 5,135	\$ 5,135	\$ 5,135	\$ 5,135
BMO HARRIS	2087682	CHECKING	AP GENERAL	\$ -	\$ -	\$ 1,722,372	\$ 1,722,372
BMO HARRIS	2088565	CHECKING	PAYROLL	\$ -	\$ -	\$ 47,876	\$ 47,876
BMO HARRIS	2087807	CHECKING	CAPITAL PURCHASES	\$ -	\$ -	\$ 125,197	\$ 125,197
BMO HARRIS	2088706	CHECKING	WORKERS' COMP - CORVEL	\$ -	\$ -	\$ -	\$ -
PAYPAL	27SAXUUFL9732	CHECKING	PAYPAL-PASS SALES	\$ 25	\$ 25	\$ 25	\$ 25
<b>TOTAL</b>				<b>\$ 1,651,561</b>	<b>\$ 1,520,151</b>	<b>\$ 2,708,999</b>	<b>\$ 2,079,808</b>
<b>PARATRANSIT</b>							
UNION BANK	274-00-26669	CHECKING	AP GENERAL	\$ 115,747	\$ 119,090	\$ 180,777	\$ 24,743
BMO HARRIS	2088425	CHECKING	AP GENERAL	\$ -	\$ -	\$ 283,760	\$ 283,760
<b>TOTAL</b>				<b>\$ 115,747</b>	<b>\$ 119,090</b>	<b>\$ 464,537</b>	<b>\$ 308,503</b>
<b>LAIF FUND</b>							
<i>Effective Yield:</i>							
LAIF ACCOUNT	4007001	INT-INVEST	OPERATING FUNDS	\$ 23,868,887	\$ 19,795,402	\$ 15,311,666	\$ 15,311,666
LAIF ACCOUNT		INT-INVEST	Lifeline Bus Stop Access	\$ 53,577	\$ 53,857	\$ -	\$ -
LAIF ACCOUNT		INT-INVEST	Facility Rehab	\$ 2,062,726	\$ -	\$ -	\$ -
LAIF ACCOUNT		INT-INVEST	Rolling Stock II	\$ -	\$ 1,853,833	\$ -	\$ -
LAIF ACCOUNT		INT-INVEST	LCTOP - Electric Trolley II	\$ 20,224	\$ -	\$ -	\$ -
LAIF ACCOUNT		INT-INVEST	LCTOP - Martinez Amtrak V	\$ 350,453	\$ 203,328	\$ 54,739	\$ 54,739
LAIF ACCOUNT		INT-INVEST	LCTOP - FREE Monument IV (Routes 11/14/16)	\$ 695,120	\$ 461,169	\$ 227,429	\$ 227,429
LAIF ACCOUNT		INT-INVEST	Pass-Through CA	\$ 899,913	\$ 863,153	\$ 864,432	\$ 864,432
LAIF ACCOUNT		INT-INVEST	Safe Harbor Lease Reserve	\$ 1,570,351	\$ 1,578,554	\$ 1,589,193	\$ 1,589,193
LAIF ACCOUNT		FMV ADJ.	Fair Market Value Adjustment for Year-End			\$ (273,809)	\$ (273,809)
<b>TOTAL</b>				<b>\$ 29,521,251</b>	<b>\$ 24,809,296</b>	<b>\$ 17,773,650</b>	<b>\$ 17,773,650</b>
<b>CCCTA EMPLOYEE</b>							
UNION BANK	274-00-26677	CHECKING	EMPLOYEE FITNESS FUND	\$ 13,824	\$ 14,219	\$ -	\$ -
UNION BANK	274-00-26502	CHECKING	EMPLOYEE FUNCTION	\$ 508	\$ 508	\$ -	\$ -
<b>TOTAL</b>				<b>\$ 14,332</b>	<b>\$ 14,727</b>	<b>\$ -</b>	<b>\$ -</b>
<b>8/29/2023</b>							
<b>GRAND TOTAL</b>				<b>\$ 31,302,891</b>	<b>\$ 26,463,264</b>	<b>\$ 20,947,186</b>	<b>\$ 20,161,960</b>

KLM/AJ

\* GL balances reduced by outstanding checks and increased by deposits in transit, if any.

This is to certify that the portfolio above complies with the CCCTA Investment Policy and that CCCTA has the ability to meet its expenditures (cash flow) for the next six months.

  
**Bill Churchill**  
General Manager



**To:** Administration and Finance Committee

**Date:** 8/29/2023

**From:** Kristina Martinez, Director of Recruitment & EE Development

**Reviewed by:** *Ref*

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**SUBJECT: 2024 Administrative Employees Cafeteria Adjustment**

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### Background:

County Connection contracts with California Public Employees Retirement System (CalPERS) under the Public Employees' Medical and Hospital Care Act (PEMHCA) for Administrative, Amalgamated Transit Union (ATU), and Teamsters employee health benefits. County Connection contributes a fixed employer amount to active and retiree health benefit premiums as required by PEMHCA. In addition, County Connection offers a cafeteria plan contribution towards health benefit premiums (or alternative taxable benefits) for active employees.

The current Memorandums of Understanding (MOUs) with the ATU and Teamsters increase the health benefit cafeteria plan contribution annually using a formula that averages the increases in the two most popular health plans by coverage level, splitting that amount in half, and adding it to the prior year cafeteria plan contribution.

### Summary of Issues:

In the interest of equity, the Board has historically utilized the same formula to calculate the increase to the cafeteria plan contribution for Administrative staff, as is required for represented employees. In 2023, the most popular health plan for Administrative employees is Kaiser, followed by a tie between PERS Gold and Anthem Blue Cross Traditional. Therefore, the three most popular plans were included in the formula to arrive at the new cafeteria plan contribution. The formula results in the following increases:

Plan Type	Monthly Cafeteria Plan Contribution		
	2023	Increase	2024
Employee Only	\$614.43	\$54.31	\$668.74
Employee Plus 1 dependent	\$960.01	\$108.62	\$1,068.63
Family	\$1,372.74	\$141.21	\$1,513.95

### Financial Implications:

The proposed cafeteria plan contribution for 2024 will result in an annual increase of \$50,183 in expenditures based on current enrollment statistics. There are sufficient funds in the budget to accommodate the proposed increase.

**Recommendation:**

Staff recommends approval of new monthly Administrative Employee Cafeteria Plan rates for calendar year 2024 as follows:

Employee only:	\$668.74
Employee +1:	\$1,068.63
Family:	\$1,513.95

**Action Requested:**

Approve proposed monthly Administrative Employee Cafeteria Plan rates for calendar year 2024 and forward them to the full Board with recommendation.

**Attachments:**

Attachment 1: 2024 Medical Premiums per month – Administrative Employees

**2024 Medical Premiums  
Per Month (\$)  
Employee Group #1  
Administrative Employees**

<u>Basic Plans</u>	<u>Total</u>	<u>CCCTA</u>	<u>Employee</u>	<u>Cafeteria Plan</u>	<u>Net Employee</u>
Kaiser Permanente*	\$ 1,021.41	\$ 303.56	\$ 717.85	\$ 668.74	\$ 49.11
Kaiser Permanente+1	\$ 2,042.82	\$ 607.12	\$ 1,435.70	\$ 1,068.63	\$ 367.07
Kaiser Permanente+2	\$ 2,655.67	\$ 789.26	\$ 1,866.41	\$ 1,513.95	\$ 352.46
PERS Platinum*	\$ 1,314.27	\$ 392.42	\$ 921.85	\$ 668.74	\$ 253.11
PERS Platinum+1	\$ 2,628.54	\$ 784.84	\$ 1,843.70	\$ 1,068.63	\$ 775.07
PERS Platinum+2	\$ 3,417.10	\$ 1,020.29	\$ 2,396.81	\$ 1,513.95	\$ 882.86
PERS Gold*	\$ 914.82	\$ 270.71	\$ 644.11	\$ 668.74	\$ -
PERS Gold+1	\$ 1,829.64	\$ 541.42	\$ 1,288.22	\$ 1,068.63	\$ 219.59
PERS Gold+2	\$ 2,378.53	\$ 703.85	\$ 1,674.68	\$ 1,513.95	\$ 160.73
Anthem Blue Cross Select HMO*	\$ 1,138.86	\$ 270.71	\$ 868.15	\$ 668.74	\$ 199.41
Anthem Blue Cross Select HMO+1	\$ 2,277.72	\$ 541.42	\$ 1,736.30	\$ 1,068.63	\$ 667.67
Anthem Blue Cross Select HMO+2	\$ 2,961.04	\$ 703.85	\$ 2,257.19	\$ 1,513.95	\$ 743.24
Anthem Blue Cross Traditional HMO*	\$ 1,339.70	\$ 494.86	\$ 844.84	\$ 668.74	\$ 176.10
Anthem Blue Cross Traditional HMO+1	\$ 2,679.40	\$ 989.71	\$ 1,689.69	\$ 1,068.63	\$ 621.06
Anthem Blue Cross Traditional HMO+2	\$ 3,483.22	\$ 1,286.63	\$ 2,196.59	\$ 1,513.95	\$ 682.64
Anthem EPO Del Norte*	\$ 1,314.27	\$ 392.42	\$ 921.85	\$ 668.74	\$ 253.11
Anthem EPO Del Norte+1	\$ 2,628.54	\$ 784.84	\$ 1,843.70	\$ 1,068.63	\$ 775.07
Anthem EPO Del Norte+2	\$ 3,417.10	\$ 1,020.29	\$ 2,396.81	\$ 1,513.95	\$ 882.86
Western Health Advantage HMO*	\$ 807.23	\$ 383.51	\$ 423.72	\$ 668.74	\$ -
Western Health Advantage HMO+1	\$ 1,614.46	\$ 767.01	\$ 847.45	\$ 1,068.63	\$ -
Western Health Advantage HMO+2	\$ 2,098.80	\$ 997.12	\$ 1,101.68	\$ 1,513.95	\$ -
Blue Shield Access HMO and EPO*	\$ 1,076.84	\$ 392.42	\$ 684.42	\$ 668.74	\$ 15.68
Blue Shield Access HMO and EPO+1	\$ 2,153.68	\$ 786.84	\$ 1,366.84	\$ 1,068.63	\$ 298.21
Blue Shield Access HMO and EPO+2	\$ 2,799.78	\$ 1,020.29	\$ 1,779.49	\$ 1,513.95	\$ 265.54
Blue Shield Trio HMO	\$ 946.84	\$ 303.56	\$ 643.28	\$ 668.74	\$ -
Blue Shield Trio HMO+1	\$ 1,893.68	\$ 607.12	\$ 1,286.56	\$ 1,068.63	\$ 217.93
Blue Shield Trio HMO+2	\$ 2,461.78	\$ 789.26	\$ 1,672.52	\$ 1,513.95	\$ 158.57
UnitedHealthcare SignatureValue Alliance*	\$ 1,091.13	\$ 392.42	\$ 698.71	\$ 668.74	\$ 29.97
UnitedHealthcare SignatureValue Alliance+1	\$ 2,182.26	\$ 784.84	\$ 1,397.42	\$ 1,068.63	\$ 328.79
UnitedHealthcare SignatureValue Alliance+2	\$ 2,836.94	\$ 1,020.29	\$ 1,816.65	\$ 1,513.95	\$ 302.70
UnitedHealthcare SignatureValue Harmony*	\$ 937.39	\$ 392.42	\$ 544.97	\$ 668.74	\$ -
UnitedHealthcare SignatureValue Harmony+1	\$ 1,874.78	\$ 784.84	\$ 1,089.94	\$ 1,068.63	\$ 21.31
UnitedHealthcare SignatureValue Harmony+2	\$ 2,437.21	\$ 1,020.29	\$ 1,416.92	\$ 1,513.95	\$ -

Employees who do not elect medical coverage and complete a Certification Form receive \$200.00 per month in Cafeteria Plan Contributions. This amount can be used to purchase vacation, vision benefits, or can be cashed out at calendar year-end.

The monthly Net Employee premium is deducted semi-monthly from paychecks in two equal amounts.

Key:

\* Employee only

+1 Employee plus one dependent

+2 Employee plus two or more dependents (also known as family coverage)

## INTER OFFICE MEMO

**To:** Administration & Finance Committee

**Date:** 08/09/2022

**From:** Amber Johnson, Chief Financial Officer

**Reviewed by:** WC.

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**SUBJECT:** Independent Accountant's Report on Federal Funding Allocation Data for Federal Transit Administration for Fiscal Year 2022

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**Background:**

Annually our independent auditors, Brown Armstrong, CPA's, are required to review the data we report to FTA on Form FFA-10 which is included in the National Transit Database report (NTD).

**Summary of Issues:**

The FTA Form FFA-10 reports hours, miles, passengers, passenger miles and total operating expenses.

Staff filed the NTD report in December and Brown Armstrong completed their review in January. Brown Armstrong reviewed the data and financial information and issued the reports without exceptions.

**Financial Implications:**

There are no financial implications as a result of this report.

**Recommendation:**

Staff recommends that the Committee approve this report.

**Action Requested:**

Staff requests that the Committee forward this report to the full Board.

**Attachments:**

Attachment 1: Independent Accountant's Report on Applying Agreed-Upon Procedures for Federal Funding Allocation Data Federal Transit Administration

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY**

**NATIONAL TRANSIT DATABASE REPORTING**

**INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES  
FOR FEDERAL FUNDING ALLOCATION DATA  
FEDERAL TRANSIT ADMINISTRATION**

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2022**

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**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the Administration and Finance Committee and Board of Directors of  
Central Contra Costa Transit Authority  
and the Federal Transit Administration

The Federal Transit Administration (FTA) has established the following standards with regard to the data reported to it in the Federal Funding Allocation Statistics Form (FFA – 10) of the Central Contra Costa Transit Authority's (the Authority) annual National Transit Database (NTD) report:

- A system is in place and maintained for recording data in accordance with NTD definitions. The correct data are being measured and no systematic errors exist.
- A system is in place to record data on a continuing basis and the data gathering is an ongoing effort.
- Source documents are available to support the reported data and are maintained for FTA review and audit for a minimum of three years following FTA's receipt of the NTD report. The data are fully documented and securely stored.
- A system of internal controls is in place to ensure the data collection process is accurate and that the recording system and reported comments are not altered. Documents are reviewed and signed by a supervisor, as required.
- The data collection methods are those suggested by FTA or otherwise meet FTA requirements.
- The deadhead miles, computed as the difference between the reported total actual vehicle miles data and the reported total actual vehicle revenue miles (VRM) data, appear to be accurate.
- Data are consistent with prior reporting periods and other facts known about transit agency operations.

We have performed the procedures enumerated in Attachment A to the data contained in the Authority's FFA-10 for the fiscal year ended June 30, 2022. Such procedures, which were agreed to and specified by the FTA in the Declarations section of the *2022 NTD Policy Manual* and were agreed to by the Authority, were applied solely to assist you in evaluating whether the Authority complied with the standards described in the first paragraph of this report and that the information included in the NTD report and that the FFA-10 for the fiscal year ended June 30, 2022 is presented in conformity with the requirements of the Uniform System of Accounts (USOA) and records and Reporting System; Final Rule, as specified in Section 49 Code of Federal Regulations (CFR) Part 630, *Federal Register*, dated January 15, 1993, and as presented in the *2022 NTD Policy Manual*. The Authority's management is responsible for compliance with the standards described above. The Authority has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results and findings, if applicable, are described in Attachment A.

We were engaged by the Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the procedures and findings included in this report. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of management of the Authority and the FTA and is not intended to be, and should not be, used by anyone other than those specified parties.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong*  
*Accountancy Corporation*

Stockton, California  
April 10, 2023

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY  
NATIONAL TRANSIT DATABASE REPORTING  
ATTACHMENT A – AGREED UPON PROCEDURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

The procedures listed below, which are referenced in order to correspond to the *2022 National Transit Database (NTD) Policy Manual* procedures, were applied separately to each of the information systems used to develop the reported actual vehicle revenue miles, passenger miles traveled, and operating expenses of the Central Contra Costa Transit Authority (the Authority) for the fiscal year ended June 30, 2022, for the *Motor Bus Service – Directly Operated (MBDO)*, *Motor Bus Service – Purchased Transportation (MBPT)*, and *Demand Response – Purchased Transportation (DRPT)*.

Our procedures and associated findings are as follows:

- A. Obtain and read a copy of written system procedures for reporting and maintaining data in accordance with NTD requirements and definitions set forth in 49 Code of Federal Regulations (CFR) Part 630, *Federal Register*, dated January 15, 1993, and as presented in the *2022 NTD Policy Manual*. If there are no procedures available, discuss the procedures with the personnel assigned with the responsibility for supervising the NTD data preparation and maintenance.

**Finding:** We discussed procedures related to the system for reporting and maintaining data in accordance with the NTD requirements and definitions set forth in 49 CFR Part 630, *Federal Register*, dated January 15, 1993, and as presented in the *2022 NTD Policy Manual* with the personnel assigned with the responsibility of supervising the preparation and maintenance of NTD data. No exceptions were noted as a result of applying this procedure.

- B. Discuss the procedures (written or informal) with the personnel assigned with the responsibility for supervising the preparation and maintenance of NTD data to determine:
- The extent to which the Authority followed the procedures on a continuous basis, and
  - Whether Authority personnel believe such procedures result in accumulation and reporting of data consistent with NTD definitions and requirements set forth in 49 CFR Part 630, *Federal Register*, dated January 15, 1993, and as presented in the *2022 NTD Policy Manual*.

**Finding:** We discussed with various personnel the procedures noted in Procedure “A” above to determine whether the Authority follows the procedures on an ongoing basis and that the procedures result in the accumulation and reporting of data consistent with the NTD requirements and definitions as set forth in the *Uniform System of Accounts (USOA) and Records and Reporting System; Final Rule*, and specified in the 49 CFR Part 630, *Federal Register*, dated January 15, 1993, and the most recent *2022 NTD Policy Manual*. No exceptions were noted as a result of applying this procedure.

- C. Ask these same personnel about the retention policy that the Authority follows as to source documents supporting NTD data reported on the Federal Funding Allocation Statistics Form (FFA – 10).

**Finding:** We noted that the retention policy that is followed by the Authority regarding source documents supporting the FFA – 10 data reported are retained for a minimum of three years by the Authority. In addition, we noted that the Authority maintains the computer files more than three years depending on the need of historical data. No exceptions were noted as a result of applying this procedure.

- D. Based on a description of the Authority’s procedures from Procedures “A” and “B” above, identify all the source documents that the Authority must retain for a minimum of three years. For each type of source document, select three months out of the year and determine whether the document exists for each of these periods.



**Finding:** We identified the source documents that are to be retained by the Authority for a minimum of three years. We randomly selected three months out of the fiscal year ended June 30, 2022, August 2021, December 2021, and March 2022, and verified that each type of source document existed for each of these periods. No exceptions were noted as a result of applying this procedure.

- E. Discuss the system of internal controls. Inquire whether separate individuals (independent of the individuals preparing source documents and posting data summaries) review the source documents and data summaries for completeness, accuracy, and reasonableness and how often these individuals perform such reviews.

**Finding:** We discussed the system of internal control with personnel responsible for supervising and maintaining the NTD data. The method is mostly automated with a few manual procedures. We determined that individuals preparing source documents were independent of individuals posting data summaries, reviewing the source documents, and summarizing data for completeness, accuracy, and reasonableness. No exceptions were noted as a result of applying this procedure.

- F. Select a random sample of the source documents and determine whether supervisors' signatures are present as required by the system of internal controls. If supervisors' signatures are not required, inquire how personnel document supervisors' reviews.

**Finding:** As noted above, the method is mostly automated. As such, there are no physical signatures documenting the supervisors' review and approval of the source documents. The software utilized automatically accumulates the data from the Clever Devices Automatic Passenger Counter on each vehicle. Monthly reports are prepared for the Operating and Scheduling Committee and are reviewed by management electronically, as allowed by the 2022 NTD Policy Manual. Approval is given by authorizing the posting of the monthly data to NTD. No exceptions were noted as a result of applying this procedure.

- G. Obtain the worksheets used to prepare the final data that the Authority transcribes onto the FFA-10. Compare the periodic data included on the worksheets to the periodic summaries prepared by the transit agency. Test the arithmetical accuracy of the summaries.

**Finding:** We obtained the Authority's year-end cumulative reports that are used to prepare the FFA-10. We compared the prior year data to the current year data and investigated any changes over 10%. We also compared the source documents to the year-end cumulative report (Form S-10). We also recalculated summarizations of supporting documentation which were tested in "D" above. No exceptions were noted as a result of applying this procedure.

- H. Discuss the procedure for accumulating and recording passenger miles traveled (PMT) data in accordance with NTD requirements with the Authority's staff. Inquire whether the procedure is one of the methods specifically approved in the 2022 NTD Policy Manual.

**Finding:** During fiscal year 2022, the Authority used the procedure of an estimate of passenger miles traveled (PMT) based on statistical sampling, meeting FTA's 95% confidence and  $\pm 10\%$  precision requirements based on a qualified statistician's determined procedure. No exceptions were noted as a result of applying this procedure.

- I. Discuss with the Authority's staff (the auditor may wish to list the titles of the persons interviewed) the Authority's eligibility to conduct statistical sampling for PMT data every third year. Determine whether the Authority meets NTD criteria that allow transit agencies to conduct statistical samples for accumulating PMT data every third year rather than annually. Specifically:

- According to the 2010 Census, the public transit agency serves an urbanized area (UZA) with a population less than 500,000.
- The public transit agency directly operates fewer than 100 revenue vehicles in all modes in annual maximum revenue service (VOMS) (in any size UZA).
- Service purchased from a seller is included in the transit agency's NTD report.

- For transit agencies that meet one of the above criteria, review the NTD documentation for the most recent mandatory sampling year (2017) and determine that statistical sampling was conducted and meets the 95% confidence and  $\pm 10\%$  precision requirements.
- Determine how the transit agency estimated annual PMT for the current report year.

**Finding:** For MBDO, the Authority uses an alternative sampling technique, which is a statistically valid technique, other than 100 percent count, which was certified by a qualified statistician in 2009 when the Authority was testing the method to ensure it met the mandated accuracy and precision levels. We reviewed the certification of the statistician and determined that the individual was qualified and had the proper credentials. We also ensured that the statistician certified that the Authority's alternative technique used the minimal 95% confidence and +10 precision requirements for estimating boarding and passenger miles. We also obtained an understanding of how the Authority collects data, software utilized, and the estimation process. No exceptions were noted as a result of applying this procedure. For Demand Response Purchased Transportation (DRPT), the Authority does not use estimates, but rather uses the information collected by Transdev, the Purchase Services Seller. This data is derived from driver counts and data generated from Trapeze. The information from the Purchase Services Seller is included in the NTD report. No exceptions were noted as a result of applying this procedure.

- J. Obtain a description of the sampling procedure for estimation of PMT data used by the transit agency. Obtain a copy of the transit agency's working papers or methodology used to select the actual sample of runs for recording PMT data. If the transit agency used average trip length, determine that the universe of runs was the sampling frame. Determine that the methodology used to select specific runs from the universe resulted in a random selection of runs. If the transit agency missed a selected sample run, determine that a replacement sample run was random. Determine that the transit agency followed the stated sampling procedure.

**Finding:** We obtained a description of the sampling procedure for estimation of PMT data used by the Authority. We obtained a copy of the Authority's working papers and methodology used to select the actual sample of runs for recording PMT data. We determined that the Authority followed the stated sampling procedure. No exceptions were noted as a result of applying this procedure.

- K. Select a random sample of the source documents for accumulating PMT data and determine that the data are complete (all required data are recorded) and that the computations are accurate. Select a random sample of the accumulation periods and recompute the accumulations for each of the selected periods. List the accumulation periods that were tested. Test the arithmetical accuracy of the summary.

**Finding:** We randomly selected three months, August 2021, December 2021, and March 2022. We obtained the source documents for accumulating PMT data, determined they were complete, and recomputed the accumulation periods without exception. No exceptions were noted as a result of applying this procedure.

- L. Discuss the procedures for systematic exclusion of charter, school bus, and other ineligible vehicle miles from the calculation of actual vehicle revenue miles with transit agency staff and determine that they follow the stated procedures. Select a random sample of the source documents used to record charter and school bus mileage and test the arithmetical accuracy of the computations.

**Finding:** We discussed the procedures for systematic exclusion of charter, school bus, and other ineligible vehicle miles from the calculation of vehicle revenue miles with the Authority staff and determined that stated procedures were not applicable as the Authority does not provide a charter or school bus service.

M. For actual VRM data, document the collection and recording methodology and determine that deadhead miles are systematically excluded from the computation. This is accomplished as follows:

- If actual VRMs are calculated from schedules, document the procedures used to subtract missed trips. Select a random sample of the days that service is operated, and re-compute the daily total of missed trips and missed VRMs. Test the arithmetical accuracy of the summary.
- If actual VRMs are calculated from hubodometers, document the procedures used to calculate and subtract deadhead mileage. Select a random sample of the hubodometer readings and determine that the stated procedures for hubodometer deadhead mileage adjustments are applied as prescribed. Test the arithmetical accuracy of the summary of intermediate accumulations.
- If actual VRMs are calculated from vehicle logs, select random samples of the vehicle logs and determine that the deadhead mileage has been correctly computed in accordance with FTA definitions.

**Finding:** We discussed with personnel the procedures for the collection and recording of VRM data and noted that VRMs are calculated upon inception of the route based on the distance between the first stop and last stop, including deadhead miles. We noted that the scheduled deadhead miles are systematically excluded to calculate VRMs. Furthermore, daily trip sheets are used to subtract missed trips and unscheduled deadhead miles. We also discussed the accumulation of VRMs for DRPT. We noted that VRMs for DRPT are accumulated and reported by the respective contractors through trip sheets and monthly ridership worksheets by route. These schedules are submitted by the contractors and are reviewed for clerical accuracy by Authority personnel. We recalculated the VRMs and agreed the total VRMs to the Authority's Month-End Ridership Summary report for a sample of trips in the months of August 2021, December 2021, and March 2022. No exceptions were noted as a result of applying this procedure.

N. For rail modes, review the recording and accumulation sheets for actual VRMs and determine that locomotive miles are not included in the computation.

**Finding:** We inquired of personnel the procedures in which the Authority accumulates actual VRMs for rail modes. We noted that the Authority does not provide such service. Therefore, this procedure was not applicable.

O. If fixed guideway or High Intensity Bus directional route miles (FG or HIB DRM) are reported, interview the person responsible for maintaining and reporting NTD data whether the operations meet the FTA definition of FG or HIB in that the service is:

- Rail, trolleybus (TB), ferryboat (FB), or aerial tramway (TR); or
- Bus (Mode: Bus (MB), Commuter Bus (CB), or Bus Rapid Transit (RB)) service operating over exclusive or controlled access rights-of-way (ROW); and
  - Access is restricted;
  - Legitimate need for restricted access is demonstrated by peak period level of service D or worse on a parallel adjacent highway; and
  - Restricted access is enforced for freeways; priority lanes used by other high occupancy vehicles (HOV) (i.e., vanpools (VP), carpools) must demonstrate safe operation;

**Finding:** We inquired of personnel the procedures in which the Authority reports VRMs, passenger miles, and operating expenses for fixed guideways segments. We noted that the Authority does not provide such services. Therefore, this procedure was not applicable.

- P. Discuss the measurement of FG and HIB DRM with the person reporting NTD data and determine that the he or she computed mileage in accordance with the FTA definitions of FG/HIB and DRM. Inquire of any service changes during the year that resulted in an increase or decrease in DRMs. If a service change resulted in a change in overall DRMs, recompute the average monthly DRMs, and reconcile the total to the FG/HIB DRM reported on the Federal Funding Allocation Statistics Form.

**Finding:** We inquired of personnel the procedures in which the Authority measures FG DRMs. We noted that the Authority does not provide such services. Therefore, this procedure was not applicable.

- Q. Inquire if any temporary interruptions in transit service occurred during the report year. If these interruptions were due to maintenance or rehabilitation improvements to a FG segment(s), the following apply:

- Report DRMs for the segment(s) for the entire report year if the interruption is less than 12 months in duration. Report the months of operation on the FG/HIB segments form as 12. The transit agency should document the interruption.
- If the improvements cause a service interruption on the FG/HIB DRMs lasting more than 12 months, the transit agency should contact its NTD validation analyst to discuss. The FTA will make a determination on how to report the DRMs.

**Finding:** We inquired of personnel the procedures in which the Authority measures FG DRMs through the use of maps or retracing routes. We noted that the Authority does not provide such services. Therefore, this procedure was not applicable.

- R. Measure FG/HIB DRM from maps or by retracing route.

**Finding:** We inquired of personnel whether other public transit agencies operate service over the same FG as the Authority. We noted that the Authority does not provide such service. Therefore, this procedure was not applicable.

- S. Discuss whether other public transit agencies operate service over the same FG/HIB as the transit agency. If yes, determine that the transit agency coordinated with the other transit agency (or agencies) such that the DRMs for the segment of FG/HIB are reported only once to the NTD on the Federal Funding Allocation Form. Each transit agency should report the actual VRM, PMT, and operating expense (OE) for the service operated over the same FG/HIB.

**Finding:** We inquired of personnel the procedures for revenue service for each fixed guideway segment. We noted that the Authority does not provide such service. Therefore, this procedure was not applicable.

- T. Review the FG/HIB segments form. Discuss the Agency Revenue Service Start Date for any segments added in the 2022 report year with the persons reporting NTD data. This is the commencement date of revenue service for each FG/HIB segment. Determine that the date reported is the date that the agency began revenue service. This may be later than the Original Date of Revenue Service if the transit agency is not the original operator. If a segment was added for the 2022 report year, the Agency Revenue Service Date must occur within the transit agency's 2022 fiscal year. Segments are grouped by like characteristics. Note that for apportionment purposes, under the State of Good Repair (§5337) and Bus and Bus Facilities (§5339) programs, the 7-year age requirement for FG/HIB segments is based on the report year when the segment is first reported by any NTD transit agency. This pertains to segments reported for the first time in the current report year. Even if a transit agency can document an Agency Revenue Service Start Date prior to the current NTD report year, the FTA will only consider segments continuously reported to the NTD.

**Finding:** We inquired of personnel the procedures for revenue service for each fixed guideway segment. We noted that the Authority does not provide such service. Therefore, this procedure was not applicable.

- U. Compare operating expenses with audited financial data after reconciling items are removed.

**Finding:** We reconciled OE presented to the audited financial statements. No exceptions were noted as a result of applying this procedure.

- V. If the transit agency purchases transportation services, interview the personnel reporting the NTD data on the amount of purchased transportation (PT)-generated fare revenues. The PT fare revenues should equal the amount reported on the Contractual Relationship form (Form B-30).

**Finding:** We compared the data reported on the Form B-30 to the purchased transportation fare revenues. No exceptions were noted as a result of applying this procedure.

- W. If the transit agency's report contains data for PT services and assurances of the data for those services are not included, obtain a copy of the Independent Auditor Statement (IAS-FFA) regarding data for the PT service. Attach a copy of the statement to the report. Note as an exception if the transit agency does not have an IAS-FFA for the PT data.

**Finding:** This procedure is not applicable as assurances over the PT services data are included in Procedures "A" through "V" above.

- X. If the transit agency PT services, obtain a copy of the PT contract and determine that the contract specifies the public transportation services to be provided; the monetary consideration obligated by the transit agency or governmental unit contracting for the service; the period covered by the contract (and that this period overlaps the entire, or a portion of, the period covered by the transit agency's NTD report); and is signed by representatives of both parties to the contract. Interview the person responsible for retention of the executed contract, and determine that copies of the contracts are retained for three years.

**Finding:** We obtained copies of the PT contracts and noted that all contracts specified the specific mass transportation services to be provided; specified the monetary consideration obligated by the Authority; specified the period covered by the contract and that this period is the same as, or a portion of, the period covered by the Authority's NTD report; and signed by representatives of both parties to the contract. We determined that executed contracts are maintained for a minimum of three years. No exceptions were noted as a result of applying this procedure.

- Y. If the transit agency provides service in more than one UZA, or between an UZA and a non-UZA, inquire of the procedures for allocation of statistics between UZAs and non-UZAs. Obtain and review the FG segment worksheets, route maps, and urbanized area boundaries used for allocating the statistics, and determine that the stated procedure is followed and that the computations are correct.

**Finding:** We inquired of personnel whether the Authority provides services in more than one UZA, or between a UZA and a non-UZA. This procedure is not applicable as the Authority does not provide services in more than one UZA.

- Z. Compare the data reported on the Federal Funding Allocation Statistics Form to data from the prior report year and calculate the percentage change from the prior year to the current year. For actual VRM, PMT, or OE data that have increased or decreased by more than 10%, or FG DRM data that have increased or decreased, interview transit agency management regarding the specifics of operations that led to the increases or decreases in the data relative to the prior reporting period.

**Finding:** We compared the data reported on the FFA - 10 to comparable data for the prior report year and calculated the percentage change from the prior year to the current year. For MBDO, DRPT, and MBPT, we noted PMT data has increased by more than 10 percent. In addition for DRPT and MBPT, we noted VRM and OE data has increased by more than 10 percent. We inquired with the Authority management regarding the specifics of operations that led to the decreases in the data relative to the prior reporting period. The increase resulted from businesses and schools opening back up and routes operating at full operations after the Coronavirus (COVID-19) pandemic. No exceptions were noted as a result of applying this procedure.

AA. The auditor should document the specific procedures followed, documents reviewed, and tests performed in the work papers. The work papers should be available for FTA review for a minimum of three years following the NTD report year. The auditor may perform additional procedures, which are agreed to by the auditor and the transit agency, if desired. The auditor should clearly identify the additional procedures performed in a separate attachment to the statement as procedures that were agreed to by the transit agency and the auditor but not by the FTA.

***Finding:*** We have documented the specific procedures followed, documents reviewed, and tests performed in the work papers. The work papers are available for FTA review for a minimum of three years following the NTD report year. No exceptions were noted as a result of applying this procedure.

## INTER OFFICE MEMO

**To:** Administration & Finance Committee

**Date:** 08/29/2023

**From:** Amber Johnson, Chief Financial Officer

**Reviewed by:** WC.

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**SUBJECT: Income Statements for Fiscal Year Ended June 30, 2023**

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### **Background:**

The quarterly income statement report is an opportunity for the Committee to review the Authority's financial status and to provide fiscal and operational accountability.

### **Summary:**

The unaudited County Connection Income Statements for Fiscal Year (FY) 2023 are presented for review. Although staff are still making final year-end adjustments to prepare for the audit, there is sufficient information available at this time to provide the Committee with a preliminary year-end report.

Actual revenues and expenses are presented as compared to the adopted budget. The combined expenses of Fixed Route and Paratransit for the period were \$43.1 million (*Schedule 1*), which was under budget by 9% or \$4.2 million.

### **Fixed Route:**

Overall Fixed Route revenues and expenses are presented on *Schedule 2*. Expenses for the period were \$34.6 million, representing 92% of the total budget. Since Transportation Development Act (TDA) revenue is utilized as needed, revenues are always equivalent to expenses. With overall revenues exceeding projections and expenses coming in under budget, the Authority was able to under-utilize the TDA allocation for the year.

Revenues that exceeded projections were fares, special service revenue, non-operating revenue, State Transit Assistance (STA), Measure J, and Dougherty Valley development fees. Special service revenue are payments from our partners such as BART (for bus bridges), the City of Walnut Creek, Saint Mary's, Alamo Creek and 511.org subsidies. Regular fare revenue and special revenues were budgeted conservatively, and the actual receipts are higher than anticipated. Non-operating revenue is primarily interest income (\$393 thousand). STA is collected from a tax on diesel fuel and was budgeted conservatively due to the volatility around diesel fuel prices. Measure J receipts were higher than anticipated due to uncertainty in sales tax revenues during the budget cycle, and receipt of true up payments from a prior period. Contra Costa Transportation Authority (CCTA) administers Measure J funding, and under a new policy has discontinued prior period adjustments, effective with the FY 2024-2025 allocation. Dougherty Valley development fees are being claimed more quickly than budgeted, as Contra Costa County has encouraged County Connection to draw down the remaining development funds and close out the fund.

The primary driver of the expense budget is salaries and wages. Actual expenditures on salaries and wages were less than budgeted by 4.4% or \$700 thousand, due to staffing vacancies. *Schedule 4* provides additional detail of various components of operator wages within the budget. Fringe benefit expenses were also significantly under budget, as these are budgeted at maximum allowable levels, but are not fully expended.

In general, other expenses came in at or under budget, with the exception of the category “miscellaneous”. As previously reported, the COVID reimbursement payments of \$2,500 that were issued to represented and certain administrative employees (totaling \$500 thousand) are captured in the category “miscellaneous”, causing this category to swing over the budgeted amount. However, the contingency budget was adequate to compensate for the overage.

#### **Paratransit:**

Paratransit revenues and expenses are presented on *Schedule 3*. Expenses for the period were \$8.5 million, representing 88% of the total budget. TDA revenue is also utilized as needed for Paratransit expenses, resulting in revenues that are equivalent to expenses. As was the case in the fixed route program, the Authority also under utilized its paratransit TDA allocation, thanks to robust revenues and savings in the operating budget.

Purchased transportation expenses are the primary driver of the paratransit budget, and these expenses came in well under budget. This year represented the first year under a new contract model with Transdev, the paratransit service provider. Significant changes were made to the structure of the contract from the prior version, which caused uncertainty in the operating budget. Fortunately, actual expenditures came in significantly under budget, so there is room for growth as we continue to experience a strong return to paratransit ridership.

#### **Statistics:**

*Schedule 5* provides select statistical information for FY 2023 as compared to this same period in FY 2022 and FY 2021.

Statistics shown for FY 2021 represent the heart of pandemic activities (July 2020-June 2021). At this point in time, the fixed route farebox recovery ratio was 4.3%, and the cost of service per passenger was \$26.63. In FY 2022, the farebox recovery ratio improved to 7.6%, and the cost per passenger decreased to \$17.46, due to increased ridership. In FY 2023, ridership continued to increase as compared to FY 2022, with a farebox recovery rate of 9.6% and cost per passenger of \$14.26. However, it should be noted that the cost per revenue hour has worsened this fiscal year (\$182 per hour in FY 2023 as compared to \$170 per hour in FY 2022), due to a higher cost of service to operate a similar amount of revenue hours. The primary drivers for this increased cost of service are inflation, volatile fuel costs, and the one-time COVID reimbursement payments.

Paratransit has also experienced significant recovery at the farebox, and in the cost per passenger. The farebox recovery ratio of 1.7% in FY 2021 remained flat at 1.7% in FY 2022 and improved to 5.1% in FY 2023. The cost of service per passenger of \$136.68 in FY 2021 decreased to \$103.02 in FY 2022 and has decreased to \$70.14 for FY 2023.



**Financial Implications:**

There are no financial implications associated with this report.

**Recommendation:**

Staff recommends that the A&F Committee review the report for approval.

**Action Requested:**

Staff requests that the A&F Committee accept the report and provide the update to the Board.

**Attachments:**

Attachment 1: CCCTA Income Statements for FY2023 Q4 (Schedules 1 through 5)

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY**  
**Combined Fixed Route and Paratransit Income Statement**  
**FY 2023 Year to Date - Comparison of Actual vs. Budget**  
**For the Twelve Months Ended June 30, 2023**

	Actual	Total Budget	Variance	% Budget Used
<b>Revenues</b>				
Passenger fares	2,800,475	1,833,181	967,294	152.8%
Special fares	884,030	491,014	393,016	180.0%
<b>Total Fare Revenue</b>	<b>3,684,505</b>	<b>2,324,195</b>	<b>1,360,310</b>	<b>158.5%</b>
Advertising	270,452	300,000	(29,548)	90.2%
Other revenue	507,175	100,100	407,075	506.7%
Federal operating	8,211,890	7,675,630	536,260	107.0%
TDA earned revenue	11,246,832	20,358,064	(9,111,232)	55.2%
STA revenue	6,425,863	5,524,029	901,834	116.3%
Measure J	8,442,556	7,009,369	1,433,187	120.4%
Fees from LAVTA and One Seat partners	1,901,837	1,933,540	(31,703)	98.4%
Other operating assistance	2,388,780	2,090,567	298,213	114.3%
<b>Total Other Revenue</b>	<b>39,395,385</b>	<b>44,991,299</b>	<b>(5,595,914)</b>	<b>87.6%</b>
<b>Total Revenue</b>	<b>43,079,889</b>	<b>47,315,494</b>	<b>(4,235,605)</b>	<b>91.0%</b>
<b>Expenses</b>				
Wages	15,230,208	15,874,426	(644,218)	95.9%
Fringe Benefits	11,306,792	12,859,148	(1,552,356)	87.9%
<b>Total Wages and benefits</b>	<b>26,537,000</b>	<b>28,733,574</b>	<b>(2,196,574)</b>	<b>92.4%</b>
Services	2,436,792	2,765,800	(329,008)	88.1%
Materials & Supplies	3,580,621	3,916,400	(335,779)	91.4%
Utilities	406,341	383,500	22,841	106.0%
Insurance	1,077,165	1,169,280	(92,115)	92.1%
Taxes	340,748	300,015	40,733	113.6%
Leases and Rentals	52,866	60,000	(7,134)	88.1%
Miscellaneous	735,853	257,500	478,353	285.8%
Purchased Transportation	6,030,517	7,277,906	(1,247,389)	82.9%
Purchased Transportation - for partners	1,881,986	1,951,519	(69,533)	96.4%
<b>Operations Expenses</b>	<b>16,542,889</b>	<b>18,081,920</b>	<b>(1,539,031)</b>	<b>91.5%</b>
Contingency	-	500,000	(500,000)	0.0%
<b>Total Expenses</b>	<b>43,079,889</b>	<b>47,315,494</b>	<b>(4,235,605)</b>	<b>91.0%</b>
<b>Net Income (Loss)</b>	<b>-</b>	<b>-</b>		

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY**  
**Fixed Route Income Statement**  
**FY 2023 Year to Date - Comparison of Actual vs. Budget**  
**For the Twelve Months Ended June 30, 2023**

	Actual	Total Budget	Variance	% Budget Used
<b>Revenues</b>				
Fare revenue	2,440,019	1,735,000	705,019	140.6%
Special service revenue	884,030	491,014	393,016	180.0%
<b>Total Fare Revenue</b>	<b>3,324,049</b>	<b>2,226,014</b>	<b>1,098,035</b>	<b>149.3%</b>
Advertising revenue	270,452	300,000	(29,548)	90.2%
Non-Operating rev	507,175	100,100	407,075	506.7%
STA Population and Revenue Measure J	6,039,183	4,778,335	1,260,848	126.4%
TDA 4.0	5,956,488	5,237,111	719,377	113.7%
Federal Stimulus Funds	9,935,520	17,333,307	(7,397,787)	57.3%
Low Carbon Transit Ops Prog	6,410,890	5,875,630	535,260	109.1%
BART Express Funds	644,754	600,000	44,754	107.5%
Other State Grants	734,428	864,033	(129,605)	85.0%
Dougherty Valley Dev Fees	110,344	134,731	(24,387)	81.9%
Other Local Grants/Contributions	393,794	150,000	243,794	262.5%
RM 2/Other- Express	92,010	-	92,010	--
<b>Total Other Revenue</b>	<b>206,881</b>	<b>117,538</b>	<b>89,343</b>	<b>176.0%</b>
<b>Total Revenue</b>	<b>31,301,918</b>	<b>35,490,785</b>	<b>(4,188,867)</b>	<b>88.2%</b>
<b>Total Revenue</b>	<b>34,625,967</b>	<b>37,716,799</b>	<b>(3,090,832)</b>	<b>91.8%</b>
<b>Expenses</b>				
Wages	14,908,905	15,587,804	(678,899)	95.6%
Fringe benefits	11,116,752	12,727,405	(1,610,653)	87.3%
<b>Total Wages and benefits</b>	<b>26,025,658</b>	<b>28,315,209</b>	<b>(2,289,551)</b>	<b>91.9%</b>
Services	2,289,120	2,669,800	(380,680)	85.7%
Materials and supplies	3,580,187	3,912,400	(332,213)	91.5%
Utilities	363,997	344,500	19,497	105.7%
Casualty and liability	1,062,157	1,152,375	(90,218)	92.2%
Taxes	340,748	300,015	40,733	113.6%
Leases and rentals	52,866	60,000	(7,134)	88.1%
Miscellaneous	729,881	237,500	492,381	307.3%
Purchased transportation	181,353	225,000	(43,647)	80.6%
<b>Total Other Expenses (non-wages)</b>	<b>8,600,310</b>	<b>8,901,590</b>	<b>(301,280)</b>	<b>96.6%</b>
Contingency	-	500,000	(500,000)	0.0%
<b>Total Expenses</b>	<b>34,625,967</b>	<b>37,716,799</b>	<b>(3,090,832)</b>	<b>91.8%</b>
<b>Net Income (Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY**  
**Paratransit Income Statement**  
**FY 2023 Year to Date - Comparison of Actual vs. Budget**  
**For the Twelve Months Ended June 30, 2023**

	Actual	Total Budget	Variance	% Budget Used
<b>Revenues</b>				
Fare revenue	334,533	98,181	236,352	340.7%
Fare revenue - LAVTA	25,922	-	25,922	--
<b>Total Fare Revenue</b>	<b>360,455</b>	<b>98,181</b>	<b>262,274</b>	<b>367.1%</b>
Special service - One Seat Ride	383,713	162,906	220,807	235.5%
LAVTA Fees	1,518,124	1,770,634	(252,510)	85.7%
FTA Section 5307	1,801,000	1,800,000	1,000	100.1%
TDA 4.5	1,311,312	1,332,243	(20,931)	98.4%
TDA 4.0	0	1,692,514	(1,692,514)	0.0%
Measure J	2,486,068	1,772,258	713,810	140.3%
STA Paratransit & Rev based	386,680	745,694	(359,014)	51.9%
BART ADA Service/Other	206,569	224,265	(17,696)	92.1%
<b>Total Other Revenue</b>	<b>8,093,467</b>	<b>9,500,514</b>	<b>(1,407,047)</b>	<b>85.2%</b>
<b>Total Revenue</b>	<b>8,453,922</b>	<b>9,598,695</b>	<b>(1,144,773)</b>	<b>88.1%</b>
<b>Expenses</b>				
Wages	321,303	286,622	34,681	112.1%
Fringe benefits	190,040	131,743	58,297	144.3%
<b>Total Wages and benefits</b>	<b>511,343</b>	<b>418,365</b>	<b>92,978</b>	<b>122.2%</b>
Services	147,672	96,000	51,672	153.8%
Materials and supplies	434	4,000	(3,566)	10.8%
Utilities	42,344	39,000	3,344	108.6%
Liability	15,008	16,905	(1,897)	88.8%
Miscellaneous	5,971	20,000	(14,029)	29.9%
Purchased transportation	5,849,163	7,052,906	(1,203,743)	82.9%
Purchased transp - for partners	1,881,986	1,951,519	(69,533)	96.4%
<b>Total Other Expenses (non-wages)</b>	<b>7,942,579</b>	<b>9,180,330</b>	<b>(1,237,751)</b>	<b>86.5%</b>
<b>Total Expenses</b>	<b>8,453,922</b>	<b>9,598,695</b>	<b>(1,144,773)</b>	<b>88.1%</b>
<b>Net Income (Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Schedule 4- Operator Wages

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY**  
**Operator Wages**  
*For the Twelve Months Ended June 30, 2023*

	Actual	Total Budget*	Variance	% Budget Used
Platform/report/turn in	7,012,700	7,100,307	(87,607)	98.8%
Guarantees	208,926	246,070	(37,145)	84.9%
Overtime	354,398	405,139	(50,741)	87.5%
Spread	132,577	127,540	5,037	103.9%
Protection	326,724	281,874	44,851	115.9%
Travel	10,308	6,128	4,180	168.2%
Training	116,969	99,426	17,543	117.6%
Other Misc	32,964	22,876	10,088	144.1%
	<b>8,195,566</b>	<b>8,289,360</b>	<b>(93,794)</b>	<b>98.9%</b>

\* For the purpose of this schedule, the amounts "budgeted" to each category are purely based on the prior year allocation of each earning type. Wages are not budgeted to this level in the adopted budget document.

**To:** Administration & Finance Committee

**Date:** 08/23/2023

**From:** Melody Reeb, Director of Planning, Marketing, & Innovation

**Reviewed by:** *MR*

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**SUBJECT: Regional Measure 3 Allocation Request**

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**Background:**

Regional Measure 3 (RM 3) raised tolls on the Bay Area's state-owned bridges starting in 2019. Following the dismissal of legal challenges in January 2023, the Metropolitan Transportation Commission (MTC) began allocating funds to eligible projects identified in the RM3 Expenditure Plan, which included \$20 million for transit improvements in Contra Costa County with project selection being delegated to the Contra Costa Transportation Authority (CCTA).

**Bus Replacement Project:**

Staff is proposing to submit an allocation request for \$5,000,000 in RM3 funds for the replacement of forty (40) 40-foot buses that have reached the end of their useful life. Production of the new buses began in spring, and delivery is expected to be completed this fall. The requested funds would provide local match to a federal grant, and funds cannot be expended until MTC approval of the allocation request, which will be considered at the September 27<sup>th</sup> Commission meeting and contingent upon approval by the Boards of both County Connection and CCTA.

**Financial Implications:**

Applying \$5 million in RM3 funds towards the new bus purchase would reduce the amount of Transportation Development Act (TDA) capital funds required for the project.

**Recommendation:**

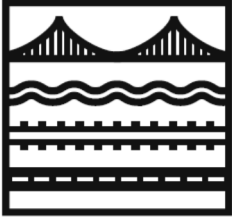
Staff recommends submitting an allocation request to MTC for \$5,000,000 in RM3 funds for the purchase of new buses.

**Action Requested:**

Staff requests that the A&F Committee forward the proposed RM3 allocation request to the Board for approval.

**Attachments:**

Attachment 1 – Initial Project Report



# Regional Measure 3

## Initial Project Report

### *Project/Subproject Details*

#### Basic Project Information

Project Number	26
Project Title	North Bay Transit Improvements
RM3 Funding Amount	\$100,000,000

#### Subproject Information

Subproject Number	
Subproject Title	County Connection Bus Replacements
RM3 Funding Amount	\$5,000,000

#### I. Overall Subproject Information

**a. Project Sponsor / Co-sponsor(s) / Implementing Agency**

Central Contra Costa Transit Authority (County Connection)

**b. Detailed Project Description** *(include definition of deliverable segment if different from overall project/subproject)*

Match funding to replace forty 40-foot buses as well as related equipment and infrastructure.

**c. Impediments to Project Completion**

N/A

**d. Risk Management** *(describe risk management process for project budget and schedule, levels of contingency and how they were determined, and risk assessment tools used)*

N/A



## Regional Measure 3 Initial Project Report

- e. **Operability** (*describe entities responsible for operating and maintaining project once completed/implemented*)

County Connection will operate and maintain the vehicles, equipment, and infrastructure.

- f. **Project Graphic(s)** (*include below or attach*)

N/A

## II. Project Phase Description and Status

- a. **Environmental/Planning**

Does NEPA apply? Yes  No

N/A

- b. **Design**

N/A

- c. **Right-of-Way Activities / Acquisition**

N/A

- d. **Construction / Vehicle Acquisition / Operating**

Buses are scheduled to begin production at the end of March 2023 and will be delivered starting in mid-April 2023.

## III. Project Schedule

Phase-Milestone	Planned	
	Start Date	Completion Date
Environmental Studies, Preliminary Eng. (ENV / PE / PA&ED)	N/A	N/A
Final Design - Plans, Specs. & Estimates (PS&E)	N/A	N/A
Right-of-Way Activities /Acquisition (R/W)	N/A	N/A
Construction (Begin – Open for Use) / Acquisition (CON)	04/01/2023	06/30/2024





## IV. Project Budget

### Capital

<b>Project Budget</b>	<b>Total Amount - Escalated to Year of Expenditure (YOE)- (Thousands)</b>
Environmental Studies & Preliminary Eng (ENV / PE / PA&ED)	
Design - Plans, Specifications and Estimates (PS&E)	
Right-of-Way Activities /Acquisition (R/W)	
Construction / Rolling Stock Acquisition (CON)	\$26,633
<b>Total Project Budget (in thousands)</b>	<b>\$26,633</b>

<b>Deliverable Segment Budget</b> (if different from Project budget)	<b>Total Amount - Escalated to Year of Expenditure (YOE)- (Thousands)</b>
Environmental Studies & Preliminary Eng (ENV / PE / PA&ED)	
Design - Plans, Specifications and Estimates (PS&E)	
Right-of-Way Activities /Acquisition (R/W)	
Construction / Rolling Stock Acquisition (CON)	
<b>Total Project Budget (in thousands)</b>	

<b>Operating</b>	<b>Total Amount - Escalated to Year of Expenditure (YOE)- (Thousands)</b>
Annual Operating Budget	\$12,322

## V. Project Funding

*Please provide a detailed funding plan in the Excel portion of the IPR. Use this section for additional detail or narrative as needed and to describe plans for any "To Be Determined" funding sources, including phase and year needed.*



## VI. Contact/Preparation Information

### **Contact for Project Sponsor**

Name: Melody Reeb

Title: Director of Planning, Marketing, & Innovation

Phone: (925) 680-2029

Email: reeb@ccco.org

Mailing Address: 2477 Arnold Industrial Way, Concord, CA 94520

### **Person Preparing Initial Project Report** (if different from above)

Name:

Title:

Phone:

Email:

Mailing Address:

**Regional Measure 3  
Initial Project Report - Subproject Report  
Funding Plan**

Project Title:	North Bay Transit Improvements
Subproject Title	County Connection Bus Replacements
Project/Subproject Number:	26
Total RM3 Funding:	\$ 5,000,000

(add rows as necessary)

**CAPITAL FUNDING**

Funding Source	Committed? (Yes/No)	Total Amount (\$ thousands)	Amount Expended (\$ thousands)	Amount Remaining (\$ thousands)
<b>ENV</b>				
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
ENV Subtotal		\$ -	\$ -	\$ -
<b>PSE</b>				
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
PSE Subtotal		\$ -	\$ -	\$ -
<b>ROW</b>				
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
ROW Subtotal		\$ -	\$ -	\$ -
<b>CON</b>				
FY22 FTA 5307	Yes	\$ 17,136	\$ -	\$ 17,136
FY22 FTA 5339	Yes	\$ 912	\$ -	\$ 912
RM-3	Yes	\$ 5,000	\$ -	\$ 5,000
PTMISEA	Yes	\$ 1,899	\$ -	\$ 1,899
AB 664 Bridge Tolls	Yes	\$ 731	\$ -	\$ 731
TDA Capital	Yes	\$ 935	\$ -	\$ 935
				\$ -
				\$ -
				\$ -
				\$ -
CON Subtotal		\$ 26,613	\$ -	\$ 26,613
<b>Capital Funding Total</b>		\$ 26,613	\$ -	\$ 26,613

**OPERATING FUNDING (Annual)**

Funding Source	Phase	Committed? (Yes/No)	Total Amount (\$ thousands)
TDA, STA, Fares, Measure J, etc.	Operating	Yes	\$ 12,322
<b>Operating Funding Total</b>			\$ 12,322

**Regional Measure 3  
Initial Project Report - Subproject Report  
Funding Plan - Deliverable Segment - Fully funded phase or segment of total project**

Project Title:	North Bay Transit Improvements
Subproject Title	County Connection Bus Replacements
Project/Subproject Number:	26
Total RM3 Funding:	\$ 5,000,000

(add rows as necessary)

**RM3 Deliverable Segment Funding Plan - Funding by planned year of allocation**

Funding Source	Prior	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	Future committed	Total Amount (\$ thousands)	Amount Expended (\$ thousands)	Amount Remaining (\$ thousands)
<b>ENV</b>														
RM-3												\$ -		\$ -
												\$ -		\$ -
												\$ -		\$ -
												\$ -		\$ -
												\$ -		\$ -
ENV Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PSE</b>														
RM-3												\$ -		\$ -
												\$ -		\$ -
												\$ -		\$ -
												\$ -		\$ -
												\$ -		\$ -
PSE Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ROW</b>														
RM-3												\$ -		\$ -
												\$ -		\$ -
												\$ -		\$ -
												\$ -		\$ -
												\$ -		\$ -
ROW Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CON</b>														
RM-3	CON					\$ 5,000						\$ 5,000		\$ 5,000
FY22 FTA 5307	CON			\$ 17,136								\$ 17,136		\$ 17,136
FY22 FTA 5339	CON			\$ 912								\$ 912		\$ 912
PTMISEA	CON	\$ 1,919										\$ 1,919		\$ 1,919
AB 664 Bridge Tolls	CON			\$ 731								\$ 731		\$ 731
TDA Capital	CON			\$ 935								\$ 935		\$ 935
												\$ -		\$ -
												\$ -		\$ -
												\$ -		\$ -
												\$ -		\$ -
CON Subtotal	\$ -	\$ 1,919	\$ -	\$ 19,714	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,633	\$ -	\$ 26,633
RM-3 Funding Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
Capital Funding Total	\$ -	\$ 1,919	\$ -	\$ 19,714	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,633	\$ -	\$ 26,633

**Regional Measure 3  
Initial Project Report - Subproject Report  
Cash Flow Plan**

Project Title:	North Bay Transit Improvements	
Subproject Title	County Connection Bus Replacements	
Project/Subproject Number:	26	
Total RM3 Funding:	\$	5,000,000

(please include all planned funding, add rows as necessary)

**RM3 Cash Flow Plan for Deliverable Segment - Funding by planned year of expenditure**

Funding Source	Prior	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	Future committed	Total Amount (\$ thousands)
<b>ENV</b>												
RM 3												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
ENV Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PSE</b>												
RM 3												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
PSE Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ROW</b>												
RM 3												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
ROW Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CON</b>												
RM 3	CON						\$ 5,000					\$ 5,000
FY22 FTA 5307	CON						\$ 17,136					\$ 17,136
FY22 FTA 5339	CON						\$ 912					\$ 912
PTMISEA	CON					\$ 1,919						\$ 1,919
AB 664 Bridge Tolls	CON					\$ 731						\$ 731
TDA Capital	CON					\$ 446	\$ 489					\$ 935
												\$ -
												\$ -
												\$ -
												\$ -
CON Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,096	\$ 23,537	\$ -	\$ -	\$ -	\$ -	\$ 26,633
<b>RM 3 Funding Subtotal</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
<b>Capital Funding Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,096	\$ 23,537	\$ -	\$ -	\$ -	\$ -	\$ 26,633

**Regional Measure 3  
Initial Project Report - Subproject Report  
Estimated Budget Plan**

Project Title:	North Bay Transit Improvements
Subproject Title	County Connection Bus Replacements
Project/Subproject Number:	26
Total RM3 Funding:	\$ 5,000,000

1. Direct Labor of Implementing Agency (specify by name and job function)				Estimated Hours	Rate/Hour	Total Estimated cost
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
Direct Labor Subtotal						\$ -
2. Overhead and direct benefits (specify)		Rate	x Base			
			\$ -			
			0			
			0			
			0			
			0			
Overhead and Benefit Subtotal						\$ -
3. Direct Capital Costs (include engineer's estimate on construction, right-of-way, or vehicle acquisition)				Unit (if applicable)	Cost per unit	Total Estimated cost
40' Low Floor Diesel Bus		40	\$	654,760	\$	26,190,391
Equipment and infrastructure		40	\$	11,076	\$	443,028
					\$	-
					\$	-
					\$	-
Direct Capital Costs Subtotal						\$ 26,633,418
4. Consultants (Identify purpose and/or consultant)				Total Estimated cost		
Constultants Subtotal						\$ -
5. Other direct costs				Total Estimated cost		
Other Direct Costs Subtotal						\$ -
<b>Total Estimated Costs</b>						<b>\$ 26,633,418</b>

Comments: