The County Connection

Inter Office Memo

To:	**A&F Committee**	**Date: October 25, 2010**	
From:	**Kathy Casenave** KC	**Reviewed by:**	RR
	Director of Finance		

SUBJECT: CCCTA Income Statements for the Twelve Months Ended June 30, 2010

The attached unaudited CCCTA Income Statements for FY 2010 are presented for your review. The audit field work has been completed and it does not appear that any additional adjustments will be made. The combined actual expenses, Fixed Route and Paratransit, (Schedule 1), **were 6.3%** under **the budget ($1,986,804). The expense categories with the most significant variances were:**

Fringe benefits	$(163,711)	(2.3)%	Fringe benefit variances were due to medical premiums being under by $460,000 (mainly due to retiree medical) and several other benefit categories being under slightly. Workers compensation expense was over by $356,000.
Services	$(499,585)	(24.8)%	Expenses under budget include promotion, outside service repairs, schedules, management & planning consultants.
Materials & Supplies	$(610,298)	(19.2)%	Diesel fuel accounted for most of the variance.
Special trip services	$(258,522)	(4.8)%	Paratransit purchased transportation expenses were less than budgeted due less service hours.

Fixed route and Paratransit revenues and expenses are presented on **Schedules 2 and 3.** Fixed route expenses were 6.8% under budget and Paratransit expenses were 3.9% under budget.

The combined revenues were under budget because TDA revenue is not considered earned unless needed for expenses and after other revenue is used. Other revenues with significant variances were:

Special Fares	$ 108,813	16.4%	The Authority received revenue from BART bus bridge service that was not budgeted.
Advertising	$(106,274)	(17.1)%	The new contract provides for less guaranteed advertising revenue
Measure J	$ 171,533	(3.9)%	Measure J sales tax was lower than CCTA anticipated.

Schedule 4 provides selected statistical information for the current year compared to the last two years:

Fixed route:

- Passenger fares were 8.2% less than FY 2009 and 9.9% less compared to FY 2008.
- The farebox recovery ratio was up compared to FY 2009 and FY 2008. The ratio was 17.2% in FY 2010; 16.8% in FY 2009 and 16.9% in FY 2008.
- Operating expenses were 11.1% less than in FY 2009 and 13.4% less than in FY 2008.
- Fixed route revenue hours were 18.5% less than FY 2009 and 23.2% less than FY 2008.
- The cost per revenue hour increased 9.1% compared to FY 2009 and 12.7% compared to FY 2008.
- Passengers decreased 21.5% compared to FY2009 and 26.6% compared to FY 2008.
- The cost per passenger increased 13.1% compared to FY 2009 and increased 17.8% compared to FY 2008.
- Passengers per revenue hour decreased 3.7% since FY 2009 and 4.5% since FY 2008.

Paratransit:

- Passenger fares increased 8% over FY 2009 and 10.6% over FY 2008.
- The farebox ratio was 3.5% more compared to FY 2009 and 14.3% more than FY 2008.
- Expenses increased 4.3% from the prior year and 4.6% compared to FY 2008.
- Revenue hours were 7.6% less than FY 2009 and .8% more than FY 2008.
- Passengers decreased .5% compared to FY 2009 and increased 2.9% compared to FY 2008.
- The cost per passenger increased 4.8% since FY 2009 and increased 1.6% compared to FY 2008.
- Paratransit passengers per revenue hour increased 7.7% compared to FY 2009 and 2.1% compared to FY 2008.

Fixed Route Operator Wages (Schedule 5)

Schedule 5 compares various components of operator wages with the budget.

- Actual work time wages (Platform, turn in and report time) were 2.9% more than projected.
- Guarantees were 60.9% more than budget.
- Overtime was 21.6% under budget.
- Spread was 10/8% over budget
- Protection was 7.5% over budget.
- Training was 76.2% under budget.
- Overall wages for operators were 1.2% over budget.

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

FY 2010 Year to Date Comparison of Actual vs Budget

For the Twelve Months Ended June 30, 2010

Combined Fixed Route and Paratransit Income Statement -Unaudited

		Actual	Budget	Variance	% Variance
Revenues					
Passenger fares	$	3,984,272	4,034,099	(49,827)	-1.2%
Special fares	$	771,541	662,728	108,813	16.4%
	$	4,755,813	4,696,827	58,986	1.3%
Advertising	$	515,468	621,742	(106,274)	-17.1%
Safe Harbor lease	$	9,263	36,000	(26,737)	-74.3%
Other revenue	$	189,250	114,800	74,450	64.9%
Federal operating	$	4,919,543	4,921,129	(1,586)	0.0%
TDA 4.0 earned revenue	$	11,971,686	13,530,640	(1,558,954)	-11.5%
TDA 4.5 earned revenue	$	615,595	699,446	(83,851)	-12.0%
STA revenue	$	-	-		
Measure J	$	4,181,786	4,353,319	(171,533)	-3.9%
Other operating assistance	$	2,398,106	2,411,723	(13,617)	-0.6%
	$	24,800,697	26,688,799	(1,888,102)	-7.1%
Total Revenue	**$**	**29,556,510**	**31,385,626**	**(1,829,116)**	**-5.8%**
Expenses					
Wages- Operators	$	7,179,059	7,092,022	87,037	1.2%
Wages-Other	$	5,054,492	5,139,736	(85,244)	-1.7%
	$	12,233,551	12,231,758	1,793	0.0%
Fringe Benefits	$	6,860,312	7,024,023	(163,711)	-2.3%
Services	$	1,517,155	2,016,740	(499,585)	-24.8%
Materials & Supplies	$	2,563,003	3,173,301	(610,298)	-19.2%
Utilities	$	266,806	280,983	(14,177)	-5.0%
Insurance	$	403,048	466,612	(63,564)	-13.6%
Taxes	$	276,051	338,800	(62,749)	-18.5%
Leases and Rentals	$	33,200	36,000	(2,800)	-7.8%
Miscellaneous	$	66,342	97,500	(31,158)	-32.0%
Special Trip Services	$	5,179,354	5,437,876	(258,522)	-4.8%
Operations	**$**	**29,398,822**	**31,103,593**	**(1,704,771)**	**-5.5%**
Contingency Reserve	$	-	282,033	(282,033)	-100.0%
Total Expenses	**$**	**29,398,822**	**31,385,626**	**(1,986,804)**	**-6.3%**
Net Income (Loss)	**$**	**157,688**	**-**	**157,688**	
Revenue Hours		***300,202***	***301,417***	***(1,215)***	***-0.4%***
Cost per Rev Hr	***$***	***97.82***	***104.01***	***(6.19)***	***-5.9%***
Passengers		***3,391,474***	***3,636,656***	***(245,182)***	***-6.7%***
Cost per Passenger	***$***	***8.67***	***8.63***	***0.04***	***0.4%***
Farebox ratio		***16.2%***	***15.0%***	***0***	***8.1%***

(fares,spec fares/Oper exp-w/o contingency-leases)

Schedule 1-Combined - Fixed Route and Paratransit

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

FY 2010 Year to Date Comparison of Actual vs Budget
For the Twelve Months Ended June 30, 2010
Fixed Route Income Statement- Unaudited

		Actual	Budget	Variance	% Variance
Revenues					
Passenger fares	$	3,404,291	3,516,474	(112,183)	-3.2%
Special fares	$	771,541	662,728	108,813	16.4%
	$	4,175,832	4,179,202	(3,370)	-0.1%
Advertising	$	512,096	606,742	(94,646)	-15.6%
Safe Harbor lease	$	9,263	36,000	(26,737)	-74.3%
Other revenue	$	189,106	114,500	74,606	65.2%
Federal operating	$	3,922,285	4,216,777	(294,492)	-7.0%
TDA earned revenue	$	10,124,143	11,225,797	(1,101,654)	-9.8%
STA revenue	$	-	-	-	
Measure J	$	3,277,336	3,408,109	(130,773)	-3.8%
Other operating assistance	$	2,197,172	2,241,722	(44,550)	-2.0%
	$	20,231,401	21,849,647	(1,618,246)	-7.4%
Total Revenue	**$**	**24,407,233**	**26,028,849**	**(1,621,616)**	**-6.2%**
Expenses					
Wages- Operators	$	7,179,059	7,092,022	87,037	1.2%
Wages-Other	$	4,951,617	5,042,617	(91,000)	-1.8%
	$	12,130,676	12,134,639	(3,963)	0.0%
Fringe Benefits	$	6,809,078	6,979,241	(170,163)	-2.4%
Services	$	1,480,720	1,992,740	(512,020)	-25.7%
Materials & Supplies	$	2,558,586	3,170,801	(612,215)	-19.3%
Utilities	$	246,446	257,083	(10,637)	-4.1%
Insurance	$	402,634	466,612	(63,978)	-13.7%
Taxes	$	276,051	338,300	(62,249)	-18.4%
Leases and Rentals	$	33,200	36,000	(2,800)	-7.8%
Miscellaneous	$	64,825	96,400	(31,575)	-32.8%
Purchased Transportation	$	247,329	275,000	(27,671)	-10.1%
Operations	**$**	**24,249,545**	**25,746,816**	**(1,497,271)**	**-5.8%**
Contingency Reserve			282,033	**(282,033)**	-100.0%
Total Expenses	**$**	**24,249,545**	**26,028,849**	**(1,779,304)**	**-6.8%**
Net Income (Loss)	**$**	**157,688**	**-**	**157,688**	
Revenue Hours		***216,095***	***215,917***	***178***	***0.1%***
Cost per Rev Hr	***$***	***112.06***	***120.38***	**(8.32)**	**-6.9%**
Passengers		***3,235,542***	***3,457,156***	***(221,614)***	**-6.4%**
Cost per Passenger	***$***	***7.49***	***7.53***	**(0.03)**	**-0.5%**
Passengers per Rev Hr		***14.97***	***16.01***	***(1.04)***	**-6.5%**
Farebox recovery ratio		***17.2%***	***16.1%***	***1.2%***	***7.2%***

(fares,spec fares/Oper exp-w/o contingency-leases)

Schedule 2-Fixed Route

CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2010 Year to Date Comparison of Actual vs Budget
For the Twelve Months Ended June 30, 2010
Paratransit Income Statement-Unaudited

		Actual	Budget	Variance	% Variance
Revenues					
Passenger fares	$	579,981	517,625	62,356	12.0%
Special fares			-	0	0.0%
	$	579,981	517,625	62,356	12.0%
Advertising	$	3,372	15,000	(11,628)	
Other revenue	$	144	300	(156)	-52.0%
Federal operating	$	997,258	704,352	292,906	41.6%
TDA 4.5 earned revenue	$	615,595	699,446	(83,851)	-12.0%
TDA 4.0 earned revenue	$	1,847,543	2,304,843	(457,300)	-19.8%
STA revenue	$	-	-		
Measure J	$	904,450	945,210	(40,760)	-4.3%
Other operating assistance	$	200,934	170,000	30,934	18.2%
	$	4,569,296	4,839,152	(269,856)	-5.6%
Total Revenue	**$**	**5,149,277**	**5,356,777**	**(207,500)**	**-3.9%**
Expenses					
Wages- Operators			-	0	0.0%
Wages-Other	$	102,875	97,119	5,756	5.9%
	$	102,875	97,119	5,756	5.9%
Fringe Benefits	$	51,234	44,782	6,452	14.4%
Services	$	36,435	24,000	12,435	51.8%
Materials & Supplies	$	4,417	2,500	1,917	76.7%
Utilities	$	20,360	23,900	(3,540)	-14.8%
Insurance	$	414	-	414	0.0%
Taxes			500	(500)	-100.0%
Miscellaneous	$	1,517	1,100	417	37.9%
Special Trip Services	$	4,932,025	5,162,876	(230,851)	-4.5%
Total Expenses	**$**	**5,149,277**	**5,356,777**	**(207,500)**	**-3.9%**
Net Income (Loss)	**$**	**-**	**-**	**-**	

		Actual	Budget	Variance	% Variance
Revenue Hours		***84,107***	***85,500***	***(1,393)***	***-1.6%***
Cost per Rev Hr	***$***	***61.22***	***62.65***	***(1.43)***	***-2.3%***
Passengers		***155,932***	***179,500***	***(23,568)***	***-13.1%***
Cost per Passenger	***$***	***33.02***	***29.84***	***3.18***	***10.7%***
Passengers per Rev Hr		***1.85***	***2.10***	***(0.25)***	***-11.7%***
Farebox ratio		***11.3%***	***9.7%***	***1.6%***	***16.6%***

(fares,spec fares/Oper exp-leases)

Schedule 3- Paratransit

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

Statistics

FY 2010 Year to Date Comparison of FY 09 Actual & FY 08 Actual

For the Twelve Months Ended June 30, 2010

Fixed Route

		Actual FY 2010	Actual FY 09	Variance Act 2010 to Act 09		Actual FY 08	Variance Act 2010 to Act 08
Fares	$	3,404,291	3,709,917	-8.2%	$	3,778,392	-9.9%
Special Fares	$	771,541	852,240	-9.5%	$	958,284	-19.5%
Total Fares	**$**	**4,175,832**	**4,562,157**	**-8.5%**	**$**	**4,736,676**	**-11.8%**
Fares box recovery ratio		***17.2%***	***16.8%***	2.9%		***16.9%***	*1.8%*
Operating Exp (Less leases)	$	24,216,345	27,232,781	-11.1%	$	27,974,793	-13.4%
Revenue Hours		***216,095***	***265,207***	-18.5%		***281,239***	-23.2%
Cost per Rev Hour	*$*	***112.06***	***102.69***	9.1%	*$*	***99.47***	12.7%
Passengers		***3,235,542***	***4,121,324***	-21.5%		***4,410,839***	-26.6%
Cost per Passenger	*$*	***7.48***	***6.62***	13.1%	*$*	***6.35***	17.8%
Passengers per Rev Hr		***14.97***	***15.54***	-3.7%		***15.68***	-4.5%

Paratransit

		Actual FY 2010	Actual FY 09	Variance Act 2010 to Act 09		Actual FY 08	Variance Act 2010 to Act 08
Fares	$	579,981	536,966	8.0%	$	485,489	10.6%
Fares box recovery ratio		***11.3%***	***10.9%***	3.5%		***9.9%***	14.3%
Operating Exp (Less leases)	$	5,149,277	4,936,065	4.3%	$	4,924,832	4.6%
Revenue Hours		***84,107***	***91,025***	-7.6%		***83,452***	0.8%
Cost per Rev Hour	*$*	***61.22***	***54.23***	12.9%	*$*	***59.01***	3.7%
Passengers		***155,932***	***156,668***	-0.5%		***151,541***	2.9%
Cost per Passenger	*$*	***33.02***	***31.51***	*4.8%*	*$*	***32.50***	1.6%
Passengers per Rev Hr		***1.85***	***1.72***	*7.7%*		***1.82***	2.1%

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

Operator Wages
For the Twelve Months Ended June 30, 2010

	Year to Date Actual	Budget	Variance	% Variance
Platform/report/turn in	$ 5,763,332	$5,600,354	$ 162,978	2.9%
Guarantees	$ 356,315	$221,389	134,926	60.9%
Overtime	$ 244,526	$312,050	(67,524)	-21.6%
Spread	$ 158,907	$143,428	15,479	10.8%
Protection	$ 356,306	$331,493	24,813	7.5%
Travel	$ 193,101	$206,233	(13,132)	-6.4%
Training	$ 50,680	$213,348	(162,668)	-76.2%
Other Misc	$ 55,892	$63,727	(7,835)	-12.3%
	$ 7,179,059	**$ 7,092,022**	**$ 87,037**	**1.2%**