

The County Connection

Inter Office Memo

To: A&F Committee
 From: Kathy Casenave *KC*
 Director of Finance

Date: February 3, 2011
 Reviewed by:

SUBJECT: CCCTA Income Statements for the Three Months Ended September 30, 2010

The attached unaudited CCCTA Income Statements for the three months of FY 2011 are presented for your review. The combined actual expenses, Fixed Route and Paratransit, (Schedule 1), **are 7.8% under the year to date budget (\$585,409). The expense categories with the most significant variances are:**

Services	\$(91,566)	(18.9)%	Expenses under budget include promotion, outside service repairs, schedules, management & planning consultants.
Materials & Supplies	\$(110,601)	(14.5)%	Diesel fuel accounts for most of the variance.
Special trip services	\$(156,014)	(11.4)%	Purchased transportation is lower than budgeted mainly due to lower service hours.

Fixed route and Paratransit revenues and expenses are presented on **Schedules 2 and 3**. Actual expenses are compared to the year-to-date approved budget. Fixed route expenses are 7.3% under budget and Paratransit expenses are 10.2% under budget.

The combined revenues are under budget because TDA revenue is not considered earned unless needed for expenses and after other revenue is used. Another category with a significant variance:

Other Operating Assistance	\$208,535	49.4%	The variance is due to timing of receipts. It is anticipated that actual revenue will be close to budget by end of the year.
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Schedule 4 provides selected statistical information for the current year compared to the last two years:

Fixed route:

- Passenger fares are 6.5% more than FY 2010 and 20.9% less compared to FY 2009.
- The farebox recovery ratio is up compared to FY 2010 but down compared to FY 2009. The ratio is 16.9% in FY 2011; 14.8% in FY 2010 and 17.4% in FY 2009.
- Operating expenses are 7.1% less than in FY 2010 and 17.7% less than in FY 2009.
- Fixed route revenue hours are 2.7% less than FY 2010 and 36.6% less than FY 2009.

- The cost per revenue hour has decreased 4.5% compared to FY 2010 but increased 13.9% compared to FY 2009.
- Passengers have increased 4.7% compared to FY2010 but decreased 50.8% compared to FY 2009.
- The cost per passenger has decreased 11.4% compared to FY 2010 and increased 21.8% compared to FY 2009.
- Passengers per revenue hour have increased 7.6% since FY 2010 but decreased 10.4% since FY 2009.

Paratransit:

- Passenger fares have decreased 9% from FY 2010 but are 11.3% over FY 2009.
- The farebox ratio is less compared to FY 2010 but more compared to FY 2009. The ratio is 10.5% in FY 2011; 11.2% in FY 2010; and 9.1% in FY 2009.
- Expenses have decreased 3.5% from the prior year and 2.9% compared to FY 2009.
- Revenue hours are .6% less than FY 2010 and 5% less than FY 2009.
- Passengers have decreased 3.7% compared to FY 2010 and 2.7% compared to FY 2009.
- The cost per passenger has increased .1% since FY 2010 and decreased .1% compared to FY 2009.
- Paratransit passengers per revenue hour have decreased 3.1% compared to FY 2010 but increased 2.1% compared to FY 2009.

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) are 3.2% less than projected.
- Guarantees are 9.1% under budget.
- Overtime is 16.4% under budget.
- Training is 124.5% more than budget.
- Overall wages for operators are 2.9% under budget.

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

FY 2011 Year to Date Comparison of Actual vs Budget

For the Three Months Ended September 30, 2010

Combined Fixed Route and Paratransit Income Statement

	Actual	Budget	Variance	% Variance
Revenues				
Passenger fares	\$ 914,271	\$ 943,185	\$ (28,914)	-3.1%
Special fares	168,370	191,305	(22,935)	-12.0%
	1,082,641	1,134,490	(51,849)	-4.6%
Advertising	113,214	120,626	(7,412)	-6.1%
Safe Harbor lease	4,239	6,250	(2,011)	-32.2%
Other revenue	113,624	30,950	82,674	267.1%
Federal operating	943,810	951,311	(7,501)	-0.8%
TDA earned revenue	1,836,424	2,668,529	(832,105)	-31.2%
STA revenue	1,174,558	1,174,558	(1)	100.0%
Measure J	980,343	956,084	24,259	2.5%
Other operating assistance	630,531	421,996	208,535	49.4%
	5,796,743	6,330,303	(533,561)	-8.4%
Total Revenue	\$ 6,879,384	\$ 7,464,793	\$ (585,409)	-7.8%
Expenses				
Wages- Operators	\$ 1,578,004	\$ 1,625,376	\$ (47,372)	-2.9%
Wages-Other	1,111,218	1,137,379	(26,161)	-2.3%
	2,689,222	2,762,755	(73,533)	-2.7%
Fringe Benefits	1,686,534	1,720,123	(33,589)	-2.0%
Services	393,344	484,910	(91,566)	-18.9%
Materials & Supplies	650,299	760,900	(110,601)	-14.5%
Utilities	50,010	69,250	(19,240)	-27.8%
Insurance	95,953	105,881	(9,928)	-9.4%
Taxes	44,759	79,550	(34,791)	-43.7%
Interest	-	-	-	0.0%
Leases and Rentals	6,524	9,500	(2,976)	-31.3%
Miscellaneous	50,708	25,575	25,133	98.3%
Special Trip Services	1,212,031	1,368,045	(156,014)	-11.4%
Operations	6,879,384	7,386,490	(507,106)	-6.9%
Contingency Reserve	0	78,303	(78,303)	-100.0%
Total Expenses	\$ 6,879,384	\$ 7,464,793	\$ (585,409)	-7.8%
Net Income (Loss)	\$ -	\$ -	\$ -	
<i>Revenue Hours</i>	<i>73,053</i>	<i>74,010</i>	<i>(957)</i>	<i>-1.3%</i>
<i>Cost per Rev Hr</i>	<i>\$ 94.08</i>	<i>\$ 100.73</i>	<i>\$ (6.65)</i>	<i>-6.6%</i>
<i>Passengers</i>	<i>833,035</i>	<i>809,115</i>	<i>23,920</i>	<i>3.0%</i>
<i>Cost per Passenger</i>	<i>\$ 8.26</i>	<i>\$ 9.23</i>	<i>\$ (0.97)</i>	<i>-10.5%</i>
<i>Farebox ratio</i>	<i>15.8%</i>	<i>15.2%</i>	<i>0.5%</i>	<i>3.5%</i>

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

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

FY 2011 Year to Date Comparison of Actual vs Budget For the Three Months Ended September 30, 2010 *Fixed Route Income Statement*

	Actual		Budget		Variance		% Variance
Revenues							
Passenger fares	\$ 782,301	\$	795,484	\$	(13,183)		-1.7%
Special fares	\$ 168,370		191,305		(22,935)		-12.0%
	950,671		986,789		(36,118)		-3.7%
Advertising	\$ 112,500		120,626		(8,126)		-6.7%
Safe Harbor lease	\$ 4,204		6,250		(2,046)		-32.7%
Other revenue	\$ 113,624		30,875		82,749		268.0%
Federal operating	\$ 760,679		768,179		(7,500)		-1.0%
TDA earned revenue	\$ 1,341,836		2,071,837		(730,001)		-35.2%
STA revenue	\$ 954,126		954,126		-		100.0%
Measure J	\$ 772,787		748,528		24,259		3.2%
Other operating assistance	\$ 613,873		379,497		234,376		61.8%
	4,673,629		5,079,918		(406,289)		-8.0%
Total Revenue	\$ 5,624,300	\$	6,066,707	\$	(442,407)		-7.3%
Expenses							
Wages- Operators	\$ 1,578,004	\$	1,625,376	\$	(47,372)		-2.9%
Wages-Other	1,082,945		1,116,163		(33,218)		-3.0%
	2,660,949		2,741,539		(80,590)		-2.9%
Fringe Benefits	1,675,772		1,709,448		(33,676)		-2.0%
Services	390,943		478,285		(87,342)		-18.3%
Materials & Supplies	647,505		760,275		(112,770)		-14.8%
Utilities	45,775		63,750		(17,975)		-28.2%
Insurance	95,953		105,881		(9,928)		-9.4%
Taxes	44,501		79,425		(34,924)		-44.0%
Leases and Rentals	6,524		9,500		(2,976)		-31.3%
Miscellaneous	50,652		25,300		25,352		100.2%
Purchased Transportation	5,726		15,000		(9,274)		-61.8%
Operations	5,624,300		5,988,404		(364,104)		-6.1%
Contingency Reserve			78,303		(78,303)		
Total Expenses	\$ 5,624,300	\$	6,066,707	\$	(442,407)		-7.3%
Net Income (Loss)	\$ -	\$	-	\$	-		
Revenue Hours							
	52,054		52,976		(922)		-1.7%
Cost per Rev Hr	\$ 107.92	\$	114.34	\$	(6.42)		-5.6%
Passengers	794,771		771,566		23,205		3.0%
Cost per Passenger	\$ 7.08	\$	7.86	\$	(0.79)		-10.0%
Passengers per Rev Hr	15.27		14.56		0.70		4.8%
Farebox recovery ratio	16.9%		16.5%		0.4%		2.5%

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

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

FY 2011 Year to Date Comparison of Actual vs Budget For the Three Months Ended September 30, 2010

Paratransit Income Statement

	Actual	Budget	Variance	% Variance
Revenues				
Passenger fares	\$ 131,970	\$ 147,701	\$ (15,731)	-10.7%
Special fares	-	-	-	0.0%
	131,970	147,701	(15,731)	-10.7%
Advertising	714	-	714	
Interest	35	75	(40)	100.0%
Federal operating	183,131	183,132	(1)	0.0%
TDA earned revenue	494,588	596,691	(102,103)	-17.1%
STA revenue	220,432	220,432	-	
Measure J	207,556	207,556	-	0.0%
Other operating assistance	16,658	42,499	(25,841)	-60.8%
	1,123,114	1,250,385	(127,271)	-10.2%
Total Revenue	\$ 1,255,084	\$ 1,398,086	\$ (143,002)	-10.2%
Expenses				
Wages-Other	\$ 28,273	\$ 21,216	\$ 7,057	33.3%
	28,273	21,216	7,057	33.3%
Fringe Benefits	10,762	10,675	87	0.8%
Services	2,401	6,625	(4,224)	-63.8%
Materials & Supplies	2,794	625	2,169	347.0%
Utilities	4,235	5,500	(1,265)	-23.0%
Insurance	-	-	-	0.0%
Taxes	258	125	133	106.4%
Interest	-	-	-	0.0%
Leases and Rentals	-	-	-	0.0%
Miscellaneous	56	275	(219)	-79.6%
Special Trip Services	1,206,305	1,353,045	(146,740)	-10.8%
	1,206,305	1,353,045	(146,740)	-10.8%
Total Expenses	\$ 1,255,084	\$ 1,398,086	\$ (143,002)	-10.2%
Net Income (Loss)	\$ -	\$ -	\$ -	
<i>Revenue Hours</i>	20,999	21,034	(35)	-0.2%
<i>Cost per Rev Hr</i>	\$ 59.77	\$ 66.47	\$ (6.70)	-10.1%
<i>Passengers</i>	38,264	37,549	715	1.9%
<i>Cost per Passenger</i>	\$ 32.80	\$ 37.23	\$ (4.43)	-11.9%
<i>Passengers per Rev Hr</i>	1.82	1.79	0.04	2.1%
<i>Farebox ratio</i>	10.5%	10.6%	0.0%	-0.5%

(fares, spec fares/Oper exp-leases)

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

Statistics

FY 2011 Year to Date Comparison of FY2010 Actual & FY 09 Actual
For the Three Months Ended September 30, 2010

	Actual FY2011	Actual FY2010	Variance Act 2011 to Act 10	Actual FY 09	Variance Act 2011 to Act 09
Fixed Route					
Fares	\$ 782,301	\$ 711,455	10.0%	\$ 927,335	-18.5%
Special Fares	\$ 168,370	\$ 181,071	-7.0%	\$ 222,223	-32.0%
Total Fares	\$ 950,671	\$ 892,526	6.5%	\$ 1,149,558	-20.9%
<i>Fares box recovery ratio</i>	<i>16.9%</i>	<i>14.8%</i>	<i>14.6%</i>	<i>17.4%</i>	<i>-2.8%</i>
Operating Exp (Less leases)	\$ 5,617,776	\$ 6,046,271	-7.1%	\$ 6,610,304	-17.7%
<i>Revenue Hours</i>	<i>52,054</i>	<i>53,519</i>	<i>-2.7%</i>	<i>71,128</i>	<i>-36.6%</i>
<i>Cost per Rev Hour</i>	<i>\$ 107.92</i>	<i>\$ 112.97</i>	<i>-4.5%</i>	<i>\$ 92.94</i>	<i>13.9%</i>
<i>Passengers</i>	<i>794,771</i>	<i>759,117</i>	<i>4.7%</i>	<i>1,198,483</i>	<i>-50.8%</i>
<i>Cost per Passenger</i>	<i>\$ 7.07</i>	<i>\$ 7.97</i>	<i>-11.4%</i>	<i>\$ 5.53</i>	<i>21.8%</i>
<i>Passengers per Rev Hr</i>	<i>15.27</i>	<i>14.18</i>	<i>7.6%</i>	<i>16.85</i>	<i>-10.4%</i>

Paratransit

Fares	\$ 131,970	\$ 145,087	-9.0%	\$ 116,994	11.3%
<i>Fares box recovery ratio</i>	<i>10.5%</i>	<i>11.2%</i>	<i>-5.7%</i>	<i>9.1%</i>	<i>13.8%</i>
Operating Exp (Less leases)	\$ 1,255,084	\$ 1,301,168	-3.5%	\$ 1,291,151	-2.9%
<i>Revenue Hours</i>	<i>20,999</i>	<i>21,127</i>	<i>-0.6%</i>	<i>22,044</i>	<i>-5.0%</i>
<i>Cost per Rev Hour</i>	<i>\$ 59.77</i>	<i>\$ 61.59</i>	<i>-3.0%</i>	<i>\$ 58.57</i>	<i>2.0%</i>
<i>Passengers</i>	<i>38,264</i>	<i>39,725</i>	<i>-3.7%</i>	<i>39,310</i>	<i>-2.7%</i>
<i>Cost per Passenger</i>	<i>\$ 32.80</i>	<i>\$ 32.75</i>	<i>0.1%</i>	<i>\$ 32.85</i>	<i>-0.1%</i>
<i>Passengers per Rev Hr</i>	<i>1.82</i>	<i>1.88</i>	<i>-3.1%</i>	<i>1.78</i>	<i>2.1%</i>

Operator Wages
For the Three Months Ended September 30, 2010

	Actual	Year to Date Budget	Variance	% Variance
Platform/report/turn in	\$ 1,262,778	\$ 1,305,177	\$ (42,399)	-3.2%
Guarantees	73,836	81,269	(7,433)	-9.1%
Overtime	46,212	\$ 55,263	(9,051)	-16.4%
Spread	35,179	\$ 35,758	(579)	-1.6%
Protection	82,062	\$ 81,269	793	1.0%
Travel	45,131	\$ 43,885	1,246	2.8%
Training	25,540	\$ 11,378	14,162	124.5%
Other Misc	7,266	\$ 11,378	(4,112)	-36.1%
	\$ 1,578,004	\$ 1,625,376	\$ (47,372)	-2.9%