

# The County Connection

## Inter Office Memo

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

Date: October 13, 2011

Reviewed by: *Rutb*

**SUBJECT: CCCTA Income Statements for the Twelve Months Ended June 30, 2011**

The attached unaudited CCCTA Income Statements for the twelve months of FY 2011 are presented for your review. The auditors have completed their fieldwork and staff does not expect any material adjustments to the financial statements. The combined actual expenses, Fixed Route and Paratransit, (Schedule 1), are **6.2% under** budget (\$1,922,849). The expense categories with the most significant variances are:

Wages	\$(260,752)	( 2.1)%	Operator wages are under mainly for platform time (See Schedule 5). Other wages are mainly under due to unfilled positions in the Maintenance Dept, the layoff of one Admin employee and the resignation of a part time employee who will not be replaced.
Fringe Benefits	\$(466,091)	( 6.5)%	Fringe benefits are lower because of an unexpected decrease in workers compensation expense due to the closing of old claims for less than originally estimated and a decrease in new claims during the year.
Services	\$(448,374)	(18.8)%	Expenses under budget include schedules and promotions, \$69k; Building maint services, \$59k; legal, \$148k; management & professional services, \$50k.
Materials & Supplies	\$( 69,620)	( 2.3)%	Diesel fuel is \$62k less than budgeted.
Special trip services	\$(433,472)	( 7.9)%	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 approved budget. Fixed route expenses are 5.9% under budget and Paratransit expenses are 7.4% under budget.

The revenue is under budget because TDA revenue is not considered earned until needed to match expenses and after other revenue is used. Other revenue categories that exceed the budget, Federal Operating, Measure J, and Other Operating assistance were more than originally projected. STA revenue shows as under budget because an MTC special reserve of \$828,000 was incorrectly recorded in the STA column on the approved budget; it is federal revenue and was not used in FY 2011; it will be carried over to FY 2012.

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

**Fixed route:**

- Passenger fares are 1.7% less than FY 2010 and 9.8% less compared to FY 2009.
- The farebox recovery ratio is the same as FY 2010 and up compared to FY 2009. The ratio is 17.3% in FY 2011; 17.3% in FY 2010 and 16.8% in FY 2009.
- Operating expenses are .3% less than in FY 2010 and 11.5% less than in FY 2009.
- Fixed route revenue hours are 3.4% less than FY 2010 and 21.3% less than FY 2009.
- The cost per revenue hour has increased 3.2% compared to FY 2010 and 12.4% compared to FY 2009.
- Passengers have increased 2.1% compared to FY2010 but decreased 19.8% compared to FY 2009.
- The cost per passenger has decreased 2.5% compared to FY 2010 and increased 10.2% compared to FY 2009.
- Passengers per revenue hour have increased 5.7% since FY 2010 and increased 1.8% since FY 2009.

**Paratransit:**

- Passenger fares have decreased 5.8% from FY 2010 but are 8% over FY 2009.
- The farebox ratio is less compared to FY 2010 and FY 2009. The ratio is 10.6% in FY 2011; 11.3% in FY 2010; and 10.9% in FY 2009.
- Expenses have increased .5% from the prior year and increased 4.9% compared to FY 2009.
- Revenue hours are 3.7% less than FY 2010 and 11% less than FY 2009.
- Passengers have decreased 2.2% compared to FY 2010 and 2.6% compared to FY 2009.

- The cost per passenger has increased 2.8% since FY 2010 and 7.7% compared to FY 2009.
- Paratransit passengers per revenue hour have increased 1.6% compared to FY 2010 and 9.4% 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 1.6% less than projected.
- Guarantees are 11.1% under budget.
- Overtime is 11.2% over budget.
- Training is 17.1% more than budget.
- Overall wages for operators are 1.5% under budget.

# CENTRAL CONTRA COSTA TRANSIT AUTHORITY

## FY 2011 Year to Date Comparison of Actual vs Budget

For the Twelve Months Ended June 30, 2011

### Combined Fixed Route and Paratransit Income Statement -Unaudited

	Actual	Budget	Variance	% Variance
<b>Revenues</b>				
Passenger fares	\$ 3,892,562	3,990,305	(97,743)	-2.4%
Special fares	\$ 824,631	749,620	75,011	10.0%
	<u>\$ 4,717,193</u>	<u>4,739,925</u>	<u>(22,732)</u>	<u>-0.5%</u>
Advertising	\$ 504,952	482,500	22,452	4.7%
Safe Harbor lease	\$ 6,942	25,000	(18,058)	-72.2%
Other revenue	\$ 139,726	123,800	15,926	12.9%
Federal operating	\$ 4,003,292	3,805,241	198,051	5.2%
TDA 4.0 earned revenue	\$ 9,530,534	11,183,077	(1,652,543)	-14.8%
TDA 4.5 earned revenue	\$ 464,173	699,446	(235,273)	-33.6%
STA revenue	\$ 3,942,786	4,698,233	(755,447)	-16.1%
Measure J	\$ 4,167,785	3,824,333	343,452	9.0%
Other operating assistance	\$ 1,954,794	1,687,990	266,804	15.8%
	<u>\$ 24,714,984</u>	<u>26,529,620</u>	<u>(1,814,636)</u>	<u>-6.8%</u>
<b>Total Revenue</b>	<b>\$ 29,432,177</b>	<b>31,269,545</b>	<b>(1,837,368)</b>	<b>-5.9%</b>
<b>Expenses</b>				
Wages- Operators	\$ 7,134,953	7,243,334	(108,381)	-1.5%
Wages-Other	\$ 4,769,201	4,921,572	(152,371)	-3.1%
	<u>\$ 11,904,154</u>	<u>12,164,906</u>	<u>(260,752)</u>	<u>-2.1%</u>
Fringe Benefits	\$ 6,710,896	7,176,987	(466,091)	-6.5%
Services	\$ 1,575,746	1,939,640	(363,894)	-18.8%
Materials & Supplies	\$ 2,973,979	3,043,599	(69,620)	-2.3%
Utilities	\$ 246,467	277,000	(30,533)	-11.0%
Insurance	\$ 385,277	423,523	(38,246)	-9.0%
Taxes	\$ 306,897	318,200	(11,303)	-3.6%
Leases and Rentals	\$ 37,396	38,000	(604)	-1.6%
Miscellaneous	\$ 135,999	102,300	33,699	32.9%
Special Trip Services	\$ 5,038,706	5,472,178	(433,472)	-7.9%
<b>Operations</b>	<b>\$ 29,315,517</b>	<b>30,956,333</b>	<b>(1,640,816)</b>	<b>-5.3%</b>
Contingency Reserve	\$ -	282,033	(282,033)	-100.0%
<b>Total Expenses</b>	<b>\$ 29,315,517</b>	<b>31,238,366</b>	<b>(1,922,849)</b>	<b>-6.2%</b>
<b>Net Income (Loss)</b>	<b>\$ 116,660</b>	<b>31,179</b>	<b>85,481</b>	
<b>Revenue Hours</b>	<b>289,831</b>	<b>306,340</b>	<b>(16,509)</b>	<b>-5.4%</b>
<b>Cost per Rev Hr</b>	<b>\$ 101.02</b>	<b>101.85</b>	<b>(0.83)</b>	<b>-0.8%</b>
<b>Passengers</b>	<b>3,457,085</b>	<b>3,448,601</b>	<b>8,484</b>	<b>0.2%</b>
<b>Cost per Passenger</b>	<b>\$ 8.48</b>	<b>9.06</b>	<b>(0.58)</b>	<b>-6.4%</b>
<b>Farebox ratio</b>	<b>16.1%</b>	<b>15.2%</b>	<b>0.92%</b>	<b>6.1%</b>

(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 Twelve Months Ended June 30, 2011

### Fixed Route Income Statement- Unaudited

	Actual	Budget	Variance	% Variance
<b>Revenues</b>				
Passenger fares	\$ 3,346,122	3,399,503	(53,381)	-1.6%
Special fares	\$ 824,631	749,620	75,011	10.0%
	<u>\$ 4,170,753</u>	<u>4,149,123</u>	<u>21,630</u>	<u>0.5%</u>
Advertising	\$ 504,238	482,500	21,738	4.5%
Safe Harbor lease	\$ 6,942	25,000	(18,058)	-72.2%
Other revenue	\$ 139,030	123,500	15,530	12.6%
Federal operating	\$ 3,270,766	3,072,715	198,051	6.4%
TDA earned revenue	\$ 8,163,880	9,495,765	(1,331,885)	-14.0%
STA revenue	\$ 2,987,971	3,816,505	(828,534)	-21.7%
Measure J	\$ 3,245,313	2,994,109	251,204	8.4%
Other operating assistance	\$ 1,766,270	1,517,989	248,281	16.4%
	<u>\$ 20,084,410</u>	<u>21,528,083</u>	<u>(1,443,673)</u>	<u>-6.7%</u>
<b>Total Revenue</b>	<b>\$ 24,255,163</b>	<b>25,677,206</b>	<b>(1,422,043)</b>	<b>-5.5%</b>
<b>Expenses</b>				
Wages- Operators	\$ 7,134,953	7,243,334	(108,381)	-1.5%
Wages-Other	\$ 4,671,288	4,836,709	(165,421)	-3.4%
	<u>\$ 11,806,241</u>	<u>12,080,043</u>	<u>(273,802)</u>	<u>-2.3%</u>
Fringe Benefits	\$ 6,666,016	7,134,289	(468,273)	-6.6%
Services	\$ 1,563,554	1,913,140	(349,586)	-18.3%
Materials & Supplies	\$ 2,967,675	3,041,099	(73,424)	-2.4%
Utilities	\$ 227,846	255,000	(27,154)	-10.6%
Insurance	\$ 385,277	423,523	(38,246)	-9.0%
Taxes	\$ 306,306	317,700	(11,394)	-3.6%
Leases and Rentals	\$ 37,396	38,000	(604)	-1.6%
Miscellaneous	\$ 135,905	101,200	34,705	34.3%
Purchased Transportation	\$ 42,287	60,000	(17,713)	-29.5%
<b>Operations</b>	<b>\$ 24,138,503</b>	<b>25,363,994</b>	<b>(1,225,491)</b>	<b>-4.8%</b>
Contingency Reserve		282,033	(282,033)	-100.0%
<b>Total Expenses</b>	<b>\$ 24,138,503</b>	<b>25,646,027</b>	<b>(1,507,524)</b>	<b>-5.9%</b>
<b>Net Income (Loss)</b>	<b>\$ 116,660</b>	<b>31,179</b>	<b>85,481</b>	
<b>Revenue Hours</b>	<b>208,832</b>	<b>219,240</b>	<b>(10,408)</b>	<b>-4.7%</b>
<b>Cost per Rev Hr</b>	<b>\$ 115.41</b>	<b>116.80</b>	<b>(1.39)</b>	<b>-1.2%</b>
<b>Passengers</b>	<b>3,304,521</b>	<b>3,288,601</b>	<b>15,920</b>	<b>0.5%</b>
<b>Cost per Passenger</b>	<b>\$ 7.30</b>	<b>7.80</b>	<b>(0.49)</b>	<b>-6.3%</b>
<b>Passengers per Rev Hr</b>	<b>15.82</b>	<b>15.00</b>	<b>0.82</b>	<b>5.5%</b>
<b>Farebox recovery ratio</b>	<b>17.3%</b>	<b>16.2%</b>	<b>1.1%</b>	<b>6.8%</b>

(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 Twelve Months Ended June 30, 2011**

***Paratransit Income Statement-Unaudited***

	Actual	Budget	Variance	% Variance
<b>Revenues</b>				
Passenger fares	\$ 546,440	590,802	(44,362)	-7.5%
Special fares		-	0	0.0%
	\$ 546,440	590,802	(44,362)	-7.5%
Advertising	\$ 714	-	714	100.0%
Other revenue	\$ 696	300	396	132.0%
Federal operating	\$ 732,526	732,526	0	0.0%
TDA 4.5 earned revenue	\$ 464,173	699,446	(235,273)	-33.6%
TDA 4.0 earned revenue	\$ 1,366,654	1,687,312	(320,658)	-19.0%
STA revenue	\$ 954,815	881,728	73,087	8.3%
Measure J	\$ 922,472	830,224	92,248	11.1%
Other operating assistance	\$ 188,524	170,000	18,524	10.9%
	\$ 4,630,574	5,001,537	(370,963)	-7.4%
<b>Total Revenue</b>	<b>\$ 5,177,014</b>	<b>5,592,339</b>	<b>(415,325)</b>	<b>-7.4%</b>
<b>Expenses</b>				
Wages- Operators		-	0	0.0%
Wages-Other	\$ 97,913	84,863	13,050	15.4%
	\$ 97,913	84,863	13,050	15.4%
Fringe Benefits	\$ 44,880	42,698	2,182	5.1%
Services	\$ 12,192	26,500	(14,308)	-54.0%
Materials & Supplies	\$ 6,304	2,500	3,804	152.2%
Utilities	\$ 18,621	22,000	(3,379)	-15.4%
Taxes	\$ 591	500	91	18.2%
Miscellaneous	\$ 94	1,100	(1,006)	-91.5%
Special Trip Services	\$ 4,996,419	5,412,178	(415,759)	-7.7%
<b>Total Expenses</b>	<b>\$ 5,177,014</b>	<b>5,592,339</b>	<b>(415,325)</b>	<b>-7.4%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	
<b>Revenue Hours</b>	<b>80,999</b>	<b>87,100</b>	<b>(6,101)</b>	<b>-7.0%</b>
<b>Cost per Rev Hr</b>	<b>\$ 63.91</b>	<b>64.21</b>	<b>(0.29)</b>	<b>-0.5%</b>
<b>Passengers</b>	<b>152,564</b>	<b>160,000</b>	<b>(7,436)</b>	<b>-4.6%</b>
<b>Cost per Passenger</b>	<b>\$ 33.93</b>	<b>34.95</b>	<b>(1.02)</b>	<b>-2.9%</b>
<b>Passengers per Rev Hr</b>	<b>1.88</b>	<b>1.84</b>	<b>0.05</b>	<b>2.5%</b>
<b>Farebox ratio</b>	<b>10.6%</b>	<b>10.6%</b>	<b>0.0%</b>	<b>-0.1%</b>

*(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 Twelve Months Ended June 30, 2011

	Actual FY2011	Actual FY2010	Variance Act 2011 to Act 10	Actual FY 09	Variance Act 2011 to Act 09
<b>Fixed Route</b>					
Fares	\$ 3,346,122	3,404,291	-1.7%	3,709,917	-9.8%
Special Fares	\$ 824,631	771,541	6.9%	852,240	-3.2%
<b>Total Fares</b>	<b>\$ 4,170,753</b>	<b>4,175,832</b>	<b>-0.1%</b>	<b>4,562,157</b>	<b>-8.6%</b>
<i>Fares box recovery ratio</i>	<i>17.3%</i>	<i>17.3%</i>	<i>0.2%</i>	<i>16.8%</i>	<i>3.3%</i>
Operating Exp (Less leases)	\$ 24,101,107	24,171,534	-0.3%	27,232,781	-11.5%
<i>Revenue Hours</i>	<i>208,832</i>	<i>216,095</i>	<i>-3.4%</i>	<i>265,207</i>	<i>-21.3%</i>
<i>Cost per Rev Hour</i>	<i>\$ 115.41</i>	<i>111.86</i>	<i>3.2%</i>	<i>102.69</i>	<i>12.4%</i>
<i>Passengers</i>	<i>3,304,521</i>	<i>3,235,542</i>	<i>2.1%</i>	<i>4,121,324</i>	<i>-19.8%</i>
<i>Cost per Passenger</i>	<i>\$ 7.29</i>	<i>7.48</i>	<i>-2.5%</i>	<i>6.62</i>	<i>10.2%</i>
<i>Passengers per Rev Hr</i>	<i>15.82</i>	<i>14.97</i>	<i>5.7%</i>	<i>15.54</i>	<i>1.8%</i>

### Paratransit

Fares	\$ 546,440	579,981	-5.8%	536,966	8.0%
<i>Fares box recovery ratio</i>	<i>10.6%</i>	<i>11.3%</i>	<i>-6.3%</i>	<i>10.9%</i>	<i>-3.0%</i>
Operating Exp (Less leases)	\$ 5,177,014	5,149,277	0.5%	4,936,065	4.9%
<i>Revenue Hours</i>	<i>80,999</i>	<i>84,107</i>	<i>-3.7%</i>	<i>91,025</i>	<i>-11.0%</i>
<i>Cost per Rev Hour</i>	<i>\$ 63.91</i>	<i>61.22</i>	<i>4.4%</i>	<i>54.23</i>	<i>17.9%</i>
<i>Passengers</i>	<i>152,564</i>	<i>155,932</i>	<i>-2.2%</i>	<i>156,668</i>	<i>-2.6%</i>
<i>Cost per Passenger</i>	<i>\$ 33.93</i>	<i>33.02</i>	<i>2.8%</i>	<i>31.51</i>	<i>7.7%</i>
<i>Passengers per Rev Hr</i>	<i>1.88</i>	<i>1.85</i>	<i>1.6%</i>	<i>1.72</i>	<i>9.4%</i>

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

Operator Wages

For the Twelve Months Ended June 30, 2011

		Year to Date			
	Actual	Budget	Variance	% Variance	
Platform/report/turn in	\$ 5,724,360	\$5,816,367	\$ (92,007)	-1.6%	
Guarantees	321,854	362,165	(40,311)	-11.1%	
Overtime	273,791	246,272	27,519	11.2%	
Spread	175,087	159,353	15,734	9.9%	
Protection	328,399	362,165	(33,766)	-9.3%	
Travel	214,767	195,569	19,198	9.8%	
Training	59,362	50,703	8,659	17.1%	
Other Misc	37,333	50,703	(13,370)	-26.4%	
	<b>\$ 7,134,953</b>	<b>\$ 7,243,296</b>	<b>\$ (108,343)</b>	<b>-1.5%</b>	