

# County Connection

## INTER OFFICE MEMO

**To:** Administration & Finance Committee  
**From:** Kathy Casenave  
Director of Finance

**Date:** May 20, 2014

**SUBJECT: County Connection Income Statements for the Nine Months Ended March 31, 2014**

The attached unaudited Income Statements for the nine months of FY 2014 are presented for your review. The combined actual expenses, Fixed Route and Paratransit, (Schedule 1), **are 5.8% under the year to date budget (\$1,493,810). The expense categories with the most significant variances are:**

Operator wages	\$ 111,390	2.0%	Operator wages are over due to guarantees, overtime, training costs, and contract negotiations. See Schedule 4.
Other wages	\$( 128,285)	( 3.2)%	Other wages are lower mainly in Maint. Dept.
Services	\$( 420,451)	(24.5)%	Services are lower mainly due to management services expenses, graphics, promotions, legal & outside service repairs.
Materials & Supplies	\$(438,140)	(15.2)%	Materials and supplies are lower mainly due to diesel fuel (\$471k).
Purchased transportation	\$( 177,130)	( 4.4)%	Purchased transportation is less lower cost per hour than budgeted and less 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 5.9% under budget and Paratransit expenses are 5.2% under budget.

The combined revenues are also under budget. The most significant variances:

Passenger fares/special fares	\$ 9,761	.3%	Passenger fares are lower because of lower than expected BART Plus revenue but special fares are higher due to more service provided under reimbursement arrangements.
Federal Operating	\$ 726,185	137.0%	Federal revenue is more because funds remaining from latest bus purchase were converted to preventive maintenance revenue & Paratransit operating.
TDA revenue earned	\$(1,919,572)	( 14.4)%	TDA revenue is lower due to an increase in other revenue and lower than expected expenses.
Measure J	\$( 233,462)	( 5.6)%	Measure J is lower mainly due to timing of receipts but also actual allocation will be less than budgeted.

### Fixed Route Operator Wages (Schedule 4)

**Schedule 4** compares various components of operator wages with the budget.

- Guarantees are 13% over budget.
- Overtime is 16.4% over budget.
- Training is 35.2% over budget.
- Other wages are 133.7% \$(29K) over budget due to contract negotiations.
- Overall wages for operators are 2.4% more than budget.

**Schedule 6** provides selected statistical information for the current year compared to the last two years:

Fixed route:

- Passenger fares/special fares are 1.5% less than FY 2013 but 2.2% more compared to FY 2012.
- The farebox recovery ratio is lower compared to FY 2013 and FY 2012. The ratio is 16.6% in FY 2014; 17.7% in FY 2013 and 17.4% in FY 2012.
- Operating expenses are 5.2% more than in FY 2013 and 6.5% more than in FY 2012.
- Fixed route revenue hours are 4% more than FY 2013 and 5.9% more than FY 2012.
- The cost per revenue hour has increased 1.2% compared to FY 2013 and .7% compared to FY 2012.
- Passengers have increase 1.6% compared to FY2013 and 4% compared to FY 2012.
- The cost per passenger has increased 3.5% compared to FY 2013 and increased 2.6% compared to FY 2012.
- Passengers per revenue hour have decreased 2.2% compared to FY 2013 and decreased 2% compared to FY 2012.

Paratransit:

- Passenger fares have increased 34.6% compared to FY 2013 and decrease 5.4% compared to FY 2012.
- The farebox ratio is more than FY 2013 and less than FY 2012. The ratio is 12.1% in FY 2014; 9.1% in FY 2013; and 12.7% in FY 2012.
- Expenses have increased 1.5% from the prior year and have decreased .3% compared to FY 2012.
- Revenue hours are 1.3% less than FY 2013 and 7% less than FY 2012.
- Passengers have increased 4.1% compared to FY 2013 and decreased .8% compared to FY 2012.
- The cost per passenger has decreased 2.5% since FY 2013 and increased .5% compared to FY 2012.
- Paratransit passengers per revenue hour have increased 5.5% compared to FY 2013 and 5.8% compared to FY 2012.

# CENTRAL CONTRA COSTA TRANSIT AUTHORITY

FY 2014 Year to Date Comparison of Actual vs Budget

For the Nine Months Ended March 31, 2014

## Combined Fixed Route and Paratransit Income Statement

	Actual	Budget	Variance	% Variance
<b>Revenues</b>				
Passenger fares	\$ 2,972,784	\$ 3,090,315	\$ (117,531)	-3.8%
Special fares	\$ 863,250	\$ 735,958	\$ 127,292	17.3%
	<u>\$ 3,836,034</u>	<u>\$ 3,826,273</u>	<u>\$ 9,761</u>	<u>0.3%</u>
Advertising	\$ 440,656	\$ 429,072	\$ 11,584	2.7%
Safe Harbor lease	\$ 2,674	\$ 3,750	\$ (1,076)	-28.7%
Other revenue	\$ 96,165	\$ 86,475	\$ 9,690	11.2%
Federal operating	\$ 1,256,207	\$ 530,022	\$ 726,185	137.0%
TDA earned revenue	\$ 11,424,253	\$ 13,343,824	\$ (1,919,572)	-14.4%
STA revenue	\$ 2,299,499	\$ 2,299,499	\$ (0)	0.0%
Measure J	\$ 3,955,767	\$ 4,189,229	\$ (233,462)	-5.6%
Other operating assistance	\$ 887,407	\$ 984,327	\$ (96,920)	-9.8%
	<u>\$ 20,362,627</u>	<u>\$ 21,866,198</u>	<u>\$ (1,503,571)</u>	<u>-6.9%</u>
<b>Total Revenue</b>	<b>\$ 24,198,661</b>	<b>\$ 25,692,471</b>	<b>\$ (1,493,810)</b>	<b>-5.8%</b>
<b>Expenses</b>				
Wages- Operators	\$ 5,696,424	\$ 5,585,034	\$ 111,390	2.0%
Wages-Other	\$ 3,910,902	\$ 4,039,187	\$ (128,285)	-3.2%
	<u>\$ 9,607,326</u>	<u>\$ 9,624,221</u>	<u>\$ (16,895)</u>	<u>-0.2%</u>
Fringe Benefits	\$ 6,078,919	\$ 6,120,592	\$ (41,673)	-0.7%
Services	\$ 1,297,455	\$ 1,717,906	\$ (420,451)	-24.5%
Materials & Supplies	\$ 2,445,926	\$ 2,884,066	\$ (438,140)	-15.2%
Utilities	\$ 190,956	\$ 254,475	\$ (63,519)	-25.0%
Insurance	\$ 381,445	\$ 320,882	\$ 60,564	18.9%
Taxes	\$ 210,508	\$ 236,700	\$ (26,192)	-11.1%
Interest	\$ -	\$ -	\$ -	0.0%
Leases and Rentals	\$ 26,381	\$ 30,525	\$ (4,144)	-13.6%
Miscellaneous	\$ 106,434	\$ 97,665	\$ 8,769	9.0%
Special Trip Services	\$ 3,853,311	\$ 4,030,441	\$ (177,130)	-4.4%
<b>Operations</b>	<b>\$ 24,198,661</b>	<b>\$ 25,317,471</b>	<b>\$ (1,118,811)</b>	<b>-4.4%</b>
Contingency Reserve	\$ -	\$ 375,000	\$ (375,000)	-100.0%
<b>Total Expenses</b>	<b>\$ 24,198,661</b>	<b>\$ 25,692,471</b>	<b>\$ (1,493,810)</b>	<b>-5.8%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

# CENTRAL CONTRA COSTA TRANSIT AUTHORITY

## FY 2014 Year to Date Comparison of Actual vs Budget

For the Nine Months Ended March 31, 2014

### Fixed Route Income Statement

	Actual	Budget	Variance	% Variance
<b>Revenues</b>				
Passenger fares	\$ 2,503,257	\$ 2,693,236	\$ (189,979)	-7.1%
Special fares	\$ 863,250	\$ 735,958	\$ 127,292	17.3%
	<u>\$ 3,366,507</u>	<u>\$ 3,429,194</u>	<u>\$ (62,687)</u>	<u>-1.8%</u>
Advertising	\$ 440,656	\$ 429,072	\$ 11,584	2.7%
Safe Harbor lease	\$ 2,674	\$ 3,750	\$ (1,076)	-28.7%
Other revenue	\$ 96,121	\$ 86,250	\$ 9,871	11.4%
Federal operating	\$ 242,637	\$ 22,500	\$ 220,137	978.4%
TDA earned revenue	\$ 10,815,121	\$ 11,954,617	\$ (1,139,496)	-9.5%
STA revenue	\$ 1,612,412	\$ 1,612,412	\$ (0)	0.0%
Measure J	\$ 2,974,401	\$ 3,211,741	\$ (237,340)	-7.4%
Other operating assistance	\$ 755,173	\$ 835,151	\$ (79,978)	-9.6%
	<u>\$ 16,939,195</u>	<u>\$ 18,155,493</u>	<u>\$ (1,216,298)</u>	<u>-6.7%</u>
<b>Total Revenue</b>	<b>\$ 20,305,702</b>	<b>\$ 21,584,687</b>	<b>\$ (1,278,985)</b>	<b>-5.9%</b>
Wages- Operators	\$ 5,696,424	\$ 5,585,034	\$ 111,390	2.0%
Wages-Other	\$ 3,836,538	\$ 3,970,937	\$ (134,399)	-3.4%
	<u>\$ 9,532,962</u>	<u>\$ 9,555,971</u>	<u>\$ (23,009)</u>	<u>-0.2%</u>
Fringe Benefits	\$ 6,042,272	\$ 6,084,094	\$ (41,822)	-0.7%
Services	\$ 1,280,454	\$ 1,690,208	\$ (409,754)	-24.2%
Materials & Supplies	\$ 2,444,910	\$ 2,881,816	\$ (436,906)	-15.2%
Utilities	\$ 177,874	\$ 238,500	\$ (60,626)	-25.4%
Insurance	\$ 381,445	\$ 320,882	\$ 60,564	18.9%
Taxes	\$ 210,417	\$ 236,250	\$ (25,833)	-10.9%
Leases and Rentals	\$ 26,381	\$ 30,525	\$ (4,144)	-13.6%
Miscellaneous	\$ 106,111	\$ 96,975	\$ 9,136	9.4%
Special Trip Services	\$ 102,876	\$ 74,468	\$ 28,409	38.1%
<b>Operations</b>	<b>\$ 20,305,702</b>	<b>\$ 21,209,687</b>	<b>\$ (903,985)</b>	<b>-4.3%</b>
Contingency Reserve		\$ 375,000	\$ (375,000)	-100.0%
<b>Total Expenses</b>	<b>\$ 20,305,702</b>	<b>\$ 21,584,687</b>	<b>\$ (1,278,985)</b>	<b>-5.9%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Revenue Hours</b>	<b>165,757</b>	<b>161,819</b>	<b>3,938</b>	<b>2.4%</b>
<b>Cost per Rev Hr</b>	<b>\$ 122.34</b>	<b>\$ 133.20</b>	<b>\$ (10.86)</b>	<b>-8.2%</b>
<b>Passengers</b>	<b>2,489,706</b>	<b>2,481,623</b>	<b>8,083</b>	<b>0.3%</b>
<b>Cost per Passenger</b>	<b>\$ 8.15</b>	<b>\$ 8.69</b>	<b>\$ (0.54)</b>	<b>-6.2%</b>
<b>Passengers per Rev Hr</b>	<b>15.02</b>	<b>15.34</b>	<b>(0.32)</b>	<b>-2.1%</b>
<b>Farebox recovery ratio</b>	<b>16.6%</b>	<b>15.9%</b>	<b>0.7%</b>	<b>4.3%</b>

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

# CENTRAL CONTRA COSTA TRANSIT AUTHORITY

FY 2014 Year to Date Comparison of Actual vs Budget

For the Nine Months Ended March 31, 2014

## Paratransit Income Statement

	Actual	Budget	Variance	% Variance
<b>Revenues</b>				
Passenger fares	\$ 469,527	\$ 397,079	\$ 72,448	18.2%
	\$ 469,527	397,079	72,448	18.2%
Advertising		-	-	
Other revenue	\$ 44	225	(181)	-80.4%
Federal operating	\$ 1,013,570	507,522	506,048	99.7%
TDA earned revenue	\$ 609,132	1,389,207	(780,076)	-56.2%
STA revenue	\$ 687,087	687,087	-	0.0%
Measure J	\$ 981,366	977,488	3,878	0.4%
Other operating assistance	\$ 132,234	149,176	(16,942)	-11.4%
	\$ 3,423,432	3,710,705	(287,273)	-7.7%
<b>Total Revenue</b>	<b>\$ 3,892,959</b>	<b>4,107,784</b>	<b>(214,825)</b>	<b>-5.2%</b>
<b>Expenses</b>				
Wages- Operators			-	0.0%
Wages-Other	\$ 74,364	68,250	6,114	9.0%
	\$ 74,364	68,250	6,114	9.0%
Fringe Benefits	\$ 36,647	36,498	149	0.4%
Services	\$ 17,001	27,698	(10,697)	-38.6%
Materials & Supplies	\$ 1,016	2,250	(1,234)	-54.8%
Utilities	\$ 13,082	15,975	(2,893)	-18.1%
Taxes	\$ 91	450	(359)	-79.8%
Miscellaneous	\$ 323	690	(367)	-53.2%
Special Trip Services	\$ 3,750,435	3,955,973	(205,538)	-5.2%
<b>Total Expenses</b>	<b>\$ 3,892,959</b>	<b>4,107,784</b>	<b>(214,825)</b>	<b>-5.2%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Revenue Hours</b>	<b>55,254</b>	<b>56,525</b>	<b>(1,271)</b>	<b>-2.2%</b>
<b>Cost per Rev Hr</b>	<b>\$ 70.46</b>	<b>\$ 72.67</b>	<b>(2.22)</b>	<b>-3.0%</b>
<b>Passengers</b>	<b>111,297</b>	<b>102,341</b>	<b>8,956</b>	<b>8.8%</b>
<b>Cost per Passenger</b>	<b>\$ 34.98</b>	<b>\$ 40.14</b>	<b>(5.16)</b>	<b>-12.9%</b>
<b>Passengers per Rev Hr</b>	<b>2.01</b>	<b>1.81</b>	<b>0.20</b>	<b>11.3%</b>
<b>Farebox ratio</b>	<b>12.1%</b>	<b>9.7%</b>	<b>2.4%</b>	<b>24.8%</b>
<i>(fares,spec fares/Oper exp-leases)</i>				

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY**  
**Operator Wages**  
**For the Nine Months Ended March 31, 2014**

	Year to Date		Variance	% Variance
	Actual	Budget		
Platform/report/turn in	\$ 4,455,257	\$ 4,464,801	\$ (9,544)	-0.2%
Guarantees	274,422	\$ 242,959	31,463	13.0%
Overtime	209,744	\$ 180,183	29,561	16.4%
Spread	129,940	\$ 125,149	4,791	3.8%
Protection	262,267	\$ 265,771	(3,504)	-1.3%
Travel	174,374	\$ 158,837	15,537	9.8%
Training	138,794	\$ 102,635	36,159	35.2%
Other Misc	51,626	\$ 22,093	29,533	133.7%
	<b>\$ 5,696,424</b>	<b>\$ 5,562,428</b>	<b>\$ 133,996</b>	<b>2.4%</b>

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY**  
*Other Revenue; Other Operating Assistance; Miscellaneous Expenses*  
**For the Nine Months Ended March 31, 2014**

**Other Revenue**

Investment income (interest)	\$ 9,145
ADA Database Management revenue	75,000
Sale of Assets	2,250
Paypal Shipping revenue	1,800
RTC Card revenue	1,330
Warranty repairs reimbursement	2,965
Recycling	1,996
Vending machine commission	889
Credit card rebate	105
Accounts payable discount	90
Various	595

\$ 96,165

**Other Operating Assistance**

RM2	\$ 109,002
Caltrans planning grant	85,479
BART feeder revenue	488,397
ADA BART	132,234
Lifeline grant	23,302
Adaptive service planning grant-CCTA	48,993

\$ 887,407

**Miscellaneous Expenses**

Board Travel Expense	\$ 5,637
Staff Travel Expense	\$ 29,461
CTA Dues	\$ 12,325
APTA Dues	\$ 20,457
Employee functions	\$ 31,242
Employee Awards/pins	\$ 1,829
Paypal fees	\$ 2,751
Training	\$ 1,576
Various other	\$ 1,156

\$ 106,434

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY**  
**FY 2014 Year to Date Comparison of FY 2013 Actual & FY 2012 Actual**  
**Statistics**  
**For the Nine Months Ended March 31, 2014**

	Actual FY2014	Actual FY2013	Variance Actual 2014 to Actual 2013	Actual FY2012	Variance Actual 2014 to Actual 2012
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**Fixed Route**

Fares	\$ 2,503,257	\$ 2,651,756	-5.6%	\$ 2,578,252	-3.0%
Special Fares	863,250	\$ 766,783	12.6%	714,963	17.2%
<b>Total Fares</b>	<b>\$ 3,366,507</b>	<b>\$ 3,418,539</b>	<b>-1.5%</b>	<b>\$ 3,293,215</b>	<b>2.2%</b>
<i>Fares box recovery ratio</i>	<i>16.6%</i>	<i>17.7%</i>	-6.4%	<i>17.4%</i>	-4.6%
Operating Exp (Less leases)	\$ 20,279,321	\$ 19,270,864	5.2%	\$ 18,960,852	6.5%
Revenue Hours	165,757	159,406	4.0%	156,003	5.9%
Cost per Rev Hour	\$ 122.34	\$ 120.89	1.2%	\$ 121.54	0.7%
Passengers	2,489,706	2,449,418	1.6%	2,390,545	4.0%
Cost per Passenger	\$ 8.15	\$ 7.87	3.5%	\$ 7.93	2.6%
Passengers per Rev Hr	15.02	15.37	-2.2%	15.32	-2.0%

**Paratransit**

Fares	\$ 469,527	\$ 348,781	34.6%	\$ 494,830	-5.4%
<i>Fares box recovery ratio</i>	<i>12.1%</i>	<i>9.1%</i>	32.7%	<i>12.7%</i>	-5.1%
Operating Exp (Less leases)	\$ 3,892,959	\$ 3,836,975	1.5%	\$ 3,904,372	-0.3%
Revenue Hours	55,254	55,986	-1.3%	59,095	-7.0%
Cost per Rev Hour	\$ 70.46	\$ 68.53	2.8%	\$ 66.07	6.2%
Passengers	111,297	106,910	4.1%	112,138	-0.8%
Cost per Passenger	\$ 34.98	\$ 35.89	-2.5%	\$ 34.82	0.5%
Passengers per Rev Hr	2.01	1.91	5.5%	1.90	5.8%