

County Connection

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

ADMINISTRATION & FINANCE COMMITTEE MEETING AGENDA

Wednesday, April 1, 2015
9:00 a.m.

Hanson Bridgett
1676 North California Blvd., Suite 620
Walnut Creek, California

The committee may take action on each item on the agenda. 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 March 4, 2015*
4. Closed Session:
 - Conference with Labor Negotiator (pursuant to Government Code Section 54957.6)
 - Employee Organizations:
 - Amalgamated Transit Union, Local 1605
 - Machinists Automotive Trades District Lodge No. 1173
 - Teamsters Union, Local 856, AFL-CIO, Transit Supervisors
5. County Connection Investment Policy-Quarterly Reporting Requirement*
6. FY2014-15 MTC Transit Performance Initiative Grant*
7. Independent Accountant's report on National Transit Database report Form FFA-10*
8. Income Statements for the Six Months Ended December 31, 2014*
9. FY2016 Draft Budget*
10. Review of Vendor Bills, March 2015**
11. Legal Services Statement, January 2015-General, January 2015 Labor**
12. Adjournment

*Enclosure

**Enclosure for Committee Members

***To be mailed under separate cover

FY2014/2015 A&F Committee

Bob Simmons – Walnut Creek, Don Tatzin – Lafayette, Gregg Manning - Clayton

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

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

General Information

Public Comment: Each person wishing to address the committee is requested to complete a Speakers Card for submittal to the Committee Chair before the meeting convenes or the applicable agenda item is discussed. Persons who address the Committee are also asked to furnish a copy of any written statement to the Committee Chair. Persons who wish to speak on matters set for Public Hearings will be heard when the Chair calls for comments from the public. After individuals have spoken, the Public Hearing is closed and the matter is subject to discussion and action by the Committee.

A period of thirty (30) minutes has been allocated for public comments concerning items of interest within the subject matter jurisdiction of the Committee. Each individual will be allotted three minutes, which may be extended at the discretion of the Committee Chair.

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 available for public inspection at 2477 Arnold Industrial Way, Concord, California, at the same time that the public records are distributed or made available to the legislative body. The agenda and enclosures for this meeting are posted also on our website at 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. Please send a written request, including your name, mailing address, phone number and brief description of the requested materials and preferred alternative format or auxiliary aid or service so that it is received by County Connection at least 48 hours before the meeting convenes. Requests should be sent to the Assistant to the General Manager, Lathina Hill, at 2477 Arnold Industrial Way, Concord, CA 94520 or hill@countyconnection.com.

Shuttle Service: With 24-hour notice, a County Connection LINK shuttle can be available at the BART station nearest the meeting location for individuals who want to attend the meeting. To arrange for the shuttle service, please call Robert Greenwood – 925/680 2072, no later than 24 hours prior to the start of the meeting.

Currently Scheduled Board and Committee Meetings

| | |
|------------------------------------|---|
| Board of Directors: | Thursday, April 16, 9:00 a.m., County Connection Board Room |
| Administration & Finance: | Wednesday, May 6, 9:00 .am., 1676 N. California Blvd., S620, Walnut Creek |
| Advisory Committee: | TBA. County Connection Board Room |
| Marketing, Planning & Legislative: | Thursday, April 9, 8:30 a.m., Pleasant Hill City Hall Small Community Room |
| Operations & Scheduling: | Friday, April 3, 8:00 a.m. Supervisor Andersen's Office 309 Diablo Road, Danville, CA |

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

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Administration and Finance Committee
Summary Minutes
March 4, 2015

The meeting was called to order at 9:00 a.m. at the Walnut Creek offices of Hanson Bridgett. Those in attendance were:

Committee Members: Director Don Tatzin
Director Gregg Manning
Director Bob Simmons

Staff: General Manager Rick Ramacier
Director of Transportation, Bill Churchill
Director of Maintenance Scott Mitchell
Director of Finance Kathy Casenave
Director of Planning and Marketing Anne Muzzini

Public: Ralph Hoffmann

1. Approval of Agenda- Approved.
2. Public Communication- Mr. Hoffmann spoke about the walking tour that would be conducted by Director Simmons, in his capacity of Mayor of Walnut Creek. He suggested that those attending could also use Bus Route 5. Director Simmons responded that the walking tour route had already been set and changing it at this time would not be feasible.
3. Approval of Minutes of February 5, 2015- Approved.
4. Request for Proposals for On Call Architectural and Engineering Services- Director Muzzini stated that FTA allows for these services to be delivered on a work order basis for various small projects. One example is bus stop improvements. Director Muzzini asked that the committee approve staff requesting proposals for a 5 year contract based on experience and hourly rates. Director Simmons said that the A&F Committee should be informed of the outcome. Approved.
5. Authorization for the General Manager to direct Gillig and BAE Systems to Proceed with Detailed Mechanical Design of Walnut Creek Trolleys- Director Mitchell stated that after researching multiple options and manufacturers, both County Connection staff and Gillig staff believe that BAE Systems is the best option for constructing 4 chassis for the electric project. There was discussion about the life of the battery and driving range. The total cost of the purchase of 4 electric trolleys should not exceed \$4,212,860. The committee approved forwarding to the Board with a recommendation for approval.
6. Authorization for the General Manger to direct Wavetech to Proceed with Inductive Charging Infrastructure Engineering for Walnut Creek and Concord Facilities for Support of the Electric Trolley Project- Director Mitchell stated that with the approval of construction of 4 electric trolleys, an in-route charging system will be needed and installed in Walnut Creek. Staff recommends using Wave Inc. as the best option. This company has installed the system at the University of Utah and is being installed within the Monterey-Salinas Transit system. The cost is not to exceed \$1,105,000. The committee approved forwarding to the Board with a recommendation for approval.
7. FY 2016 Draft Budget- Director Casenave discussed the first draft of the FY 2016 operating and capital budget. The FY 2015 actual operating expenses are expected to be 5.4% (\$1,898,278) under budget; the largest under budget category is diesel fuel, at \$814,000. The contingency of \$883,000 will not be needed. Any TDA 4.0 not used for expenses will be returned to MTC to be credited to our reserve. The FY 2016 draft budget is \$3.2 million over FY 2015 estimated actual. Most of the increase is in wages and benefits, and diesel fuel. Director Casenave advised that this draft is preliminary and there will be an updated draft prepared for the

April and May meetings before a final budget is adopted in June. The committee members discussed various aspects of the budget and the 10 year forecast.

8. Review of Vendor Bills, February 2015- Reviewed.
9. Legal Services Statement, December 2014 General and Labor- Approved.
10. Adjournment- The meeting was adjourned. The next meetings are scheduled for Wednesday, April 1, May 6 and June 3 at 9:00 a.m.

Kathy Casenave, Director of Finance

County Connection

INTER OFFICE MEMO

TO: A & F Committee
FROM: Rick Ramacier
General Manager

DATE: March 25, 2015

SUBJECT: CCCTA Investment Policy – Quarterly Reporting Requirement

Attached please find CCCTA's Quarterly Investment Policy Reporting Statement for the quarter ending December 31, 2014.

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 (ROUNDED OFF TO NEAREST \$)

| FINANCIAL INST | ACCT # | TYPE | PURPOSE | PER BANK | | | PER GL |
|-----------------------|---------------|--------------|---|----------------------|----------------------|----------------------|----------------------|
| | | | | JUNE 2014 | SEPT 2014 | DECEMBER 2014 | |
| FIXED ROUTE | | | | | | | |
| First Republic Bank | 1106171 | CHECKING | A/P General Account-Fixed Route | \$ 335,006 | \$ 609,764 | \$ 1,588,840 | \$ 1,442,497 |
| First Republic Bank | 1106198 | CHECKING | PAYROLL | \$ 108,327 | \$ 53,386 | \$ 29,078 | \$ 429,763 |
| First Republic Bank | 1015001 | CHECKING | CAPITAL PURCHASES | \$ 87,599 | \$ 1,891,567 | \$ 143,604 | \$ 143,604 |
| First Republic Bank | 1402595 | CHECKING | WORKER'S COMP-CORVEL | \$ 49,675 | \$ 43,400 | \$ 50,364 | \$ 42,199 |
| First Republic Bank | 1106228 | CHECKING | PASS SALES | \$ 781 | \$ 75,617 | \$ 947 | \$ 947 |
| First Republic Bank | 800-0097-1896 | Money Market | OnBoardCam-TSGP 2012 | \$ 131 | \$ 131 | \$ 131 | \$ 131 |
| First Republic Bank | 80001361790 | Money Market | INFO TRANSIT SYS MAINTENANCE-CLEVER DEV | \$ 116,921 | \$ - | \$ 116,931 | \$ 116,931 |
| PAYPAL | 27SAXUUFL9732 | CHECKING | PAYPAL-PASS SALES | \$ 7,543 | \$ 8,789 | \$ 3,789 | \$ 3,789 |
| | | | TOTAL | \$ 705,983 | \$ 2,682,653 | \$ 1,933,683 | \$ 2,179,860 |
| PARATRANSIT | | | | | | | |
| First Republic Bank | 1049584 | CHECKING | CAPITAL PURCHASES | \$ 3,520 | \$ 3,520 | \$ 3,520 | \$ 3,520 |
| First Republic Bank | 1106244 | CHECKING | A/P General Account-Paratransit | \$ 957,274 | \$ 1,432,989 | \$ 246,951 | \$ 248,994 |
| | | | TOTAL | \$ 960,794 | \$ 1,436,509 | \$ 250,471 | \$ 252,514 |
| LAIF FUND | | | | | | | |
| LAIF ACCOUNT | 4007001 | INT-INVEST | OPERATING FUNDS | \$ 2,041,583 | \$ 5,543,238 | \$ 5,010,066 | \$ 5,010,066 |
| LAIF ACCOUNT | | INT-INVEST | Pacheco Transit Center | \$ 625,529 | \$ 285,105 | \$ 285,355 | \$ 285,355 |
| LAIF ACCOUNT | | INT-INVEST | Rolling stock-2012 | \$ 1,470,537 | \$ 1,471,347 | \$ - | \$ - |
| LAIF ACCOUNT | | INT-INVEST | Rolling Stock-1011 VANS | \$ 1,106,892 | \$ 1,107,502 | \$ - | \$ - |
| LAIF ACCOUNT | | INT-INVEST | Rolling Stock-2013 | \$ 485,434 | \$ 485,701 | \$ - | \$ - |
| LAIF ACCOUNT | | INT-INVEST | 2014-15 ROLLING STOCK | \$ - | \$ - | \$ 3,066,417 | \$ 3,066,417 |
| LAIF ACCOUNT | | INT-INVEST | Martinez Stop Project | \$ 67,790 | \$ 67,827 | \$ 41 | \$ 41 |
| LAIF ACCOUNT | | INT-INVEST | Facility Rehab | \$ 3,397,911 | \$ 3,399,783 | \$ 3,401,855 | \$ 3,401,855 |
| LAIF ACCOUNT | | INT-INVEST | SAFE HARBOR LEASE RESERVE | \$ 1,440,268 | \$ 1,441,061 | \$ 1,441,939 | \$ 1,441,939 |
| | | | TOTAL | \$ 10,635,944 | \$ 13,801,564 | \$ 13,205,673 | \$ 13,205,673 |
| CCCTA EMPLOYEE | | | | | | | |
| First Republic Bank | 1402153 | INT CHECK | EMPLOYEE FITNESS FUND | \$ 11,675 | \$ 10,779 | \$ 12,705 | \$ 12,495 |
| First Republic Bank | 800-0136-0834 | INT CHECK | EMPLOYEE FUNCTION | \$ 1 | \$ 647 | \$ 325 | \$ 325 |
| | | | TOTAL | \$ 11,676 | \$ 11,426 | \$ 13,030 | \$ 12,820 |
| | | | GRAND TOTAL | \$ 12,314,396 | \$ 17,932,152 | \$ 15,402,858 | \$ 15,650,868 |

3/4/2015 11:01

jc

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.



Rick Ramacier
General Manager

To: Administration and Finance Committee

Date: March 25, 2015

From: Laramie Bowron, Manager of Planning

Reviewed by:

Subject: FY2014-15 MTC Transit Performance Initiative Grant

Background:

In October 2012, the Metropolitan Transportation Commission (MTC) committed \$60 million in regional Surface Transportation Program (STP) and Congestion Mitigation and Air Quality Improvement (CMAQ) funds to the Transit Performance Initiative (TPI) Incentive Program.

The TPI is a four-year funding program that provides a financial reward to agencies that improve ridership and productivity. In April 2013, MTC adopted a distribution formula that distributes the funds based on the following formula:

- 85% of the annual allocation to the largest seven transit operators and 15% to the remaining transit operators.
- Of the 15% for small operators:
 - 25% is based on annual passenger increase;
 - 25% is based on annual passenger per hour increase; and
 - 50% based on total annual passengers.

Based on the formula above, County Connection has been allocated \$262,207 for FY15 and has \$41,543 leftover from FY13 and FY14 for a total available programming amount of \$303,750. Projects funded from this program are intended to focus on improving ridership and productivity.

For this call for projects staff has identified two projects to seek funding for:

- TRANSITMIX Software Implementation - \$17,851
 - This mapping software package improves public/stakeholder communication by integrating geospatial, demographic, and employment data to convey the impacts of route/service changes while streamlining the route planning workflow by offering live cost calculations as well as scenario comparisons.
- Implementation of Access Improvement Projects - \$285,899
 - This project improves bicycle and pedestrian access to existing bus stops in the Cities of Concord and Pleasant Hill. The

improvements were recommended in the Access Improvement Study and include: installing concrete pads, bringing stops into compliance with ADA, installing/improving shelters, improving lighting and safety, installing wheelchair ramps, etc.

Recommendation:

Staff recommends that the Committee approve use of the FY2015 TPI funds in the amount of \$303,750 to complete the projects listed above. A resolution is required by MTC as part of the grant process and will be included in the Board packet if approved by the committee.

Financial Implications:

A minimum 12% match is required amounting to \$41,430. The local match would be funded with TDA funds.

To: Administration and Finance Committee

Date: March 20, 2015

From: Kathy Casenave
Director of Finance

Reviewed By:

SUBJECT: Independent Accountant's report on National Transit Database report Form FFA-10

SUMMARY OF ISSUES:

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). The form reports hours, miles, passengers, passenger miles and total operating expenses.

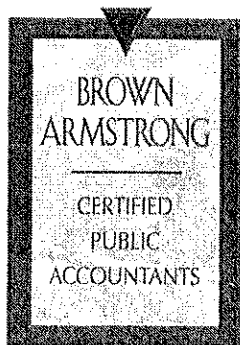
We file the report in October of each year and Brown Armstrong includes the attached review with the financial audit. This year, FTA rolled out new software for preparing the NTD report and it was delayed until February. Because of this, CCCTA staff was not able to input the data and Brown Armstrong was not able to review the data.

The NTD report is now filed and Brown Armstrong has been able to review the data and issue a report. There were no exceptions.

FINANCIAL IMPLICATIONS: None.

ACTION REQUESTED: Staff requests that the committee approve the report and forward to the Board.

ATTACHMENTS: Independent Accountant's Report on Applying Agreed-Upon Procedures



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Audit and Finance Committee and
Board of Directors
Central Contra Costa Transit Authority
Concord, California

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The Federal Transportation 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:

1. A system is in place and maintained for recording data in accordance with NTD definitions. The correct data is being measured and no systematic errors exist.
2. A system is in place to record data on a continuing basis, and the data gathering is an ongoing effort.
3. Source documents are available to support the reported data and are maintained for FTA review and audit for a minimum of 3 years following FTA's receipt of the NTD report. The data is fully documented and securely stored.
4. 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.
5. The data collection methods are those suggested by the FTA or meet the FTA requirements.
6. The deadhead miles, computed as the difference between the reported total actual vehicle miles data and the reported total actual vehicle revenue miles data are accurate.
7. Data is to be consistent with prior reporting periods and other facts known about the Authority's operations.

We have performed the procedures to the FFA - 10 and are enumerated in attachment A, which were specified by the FTA in the Declarations section of the 2014 NTD Policy Manual and were agreed to by the Authority, solely to assist you with evaluating whether the Authority complied with the standards as described in the first paragraph of this report for the fiscal year ended June 30, 2014, and that the information is presented in conformity with the requirements of the Uniform System of Accounts and Records and Reporting System; Final Rule; as specified in 49 Code of Federal Regulations (CFR) Part 630, Federal Register, January 15, 1993, and as presented in the 2014 NTD Policy Manual.

The Authority's management is responsible for the compliance with those standards. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in Attachment A either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

Bakersfield, California
March 13, 2015

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY
NATIONAL TRANSIT DATABASE REPORTING
ATTACHMENT A- AGREED UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2014**

The procedures described below, which are referenced in order to correspond to the *2014 National Transit Database (NTD) Policy Manual* procedures were applied separately to each of the information system used to develop the reported actual vehicle revenue miles, passenger miles traveled, and operating expenses of the Authority for the year ended June 30, 2014, for the *Motor Bus Service – Directly Operated (MBDO)* and *Demand Response – Purchased Transportation (DRPT)*.

Our results and 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 CFR Part 630, Federal Register, dated January 15, 1993, and as presented in the 2014 Policy Manual. If there are no procedures available, discuss the procedures with the personnel assigned responsibility for supervising the NTD data preparation and maintenance.

Findings: We discussed procedures related to the system for reporting and maintaining data in accordance with the 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 *2014 NTD Policy Manual* (most recent available) with the personnel assigned 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 responsibility for supervising the preparation and maintenance of NTD data to determine:
- The extent to which the transit agency followed the procedures on a continuous basis, and
 - Whether these transit 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 2014 Policy Manual.

Findings: We discussed with various personnel the procedures noted in (a) to determine the Authority continuously 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 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 *2014 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 transit agency follows as to source documents supporting NTD data reported on the Federal Funding Allocation Statistics form (FFA – 10).

Findings: 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 transit agency's procedures from items (A) and (B) above, identify all the source documents that the transit agency 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.

Findings: 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, 2014, September 2013, December 2013, and February 2014 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.

Findings: We discussed the system of internal control with personnel responsible for supervising and maintaining the NTD data. 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.

Findings: Based on our inquiry with personnel and review of documentation, we noted that there are no physical signatures documenting the supervisors' review and approval of the source documents. However, the software they utilize automatically accumulates the data from the clever devices automatic passenger counter on each vehicle. Monthly reports are prepared for the board and are reviewed by management electronically, as allowed by the *2014 NTD Policy Manual*. Approval is given authorizing the posting of the monthly data to NTD. Therefore, no exceptions were noted as a result of applying this procedure.

- G. Obtain the worksheets used to prepare the final data that the transit agency transcribes onto the Federal Funding Allocation Statistics form. Compare the periodic data included on the worksheets to the periodic summaries prepared by the transit agency. Test the arithmetical accuracy of the summaries.

Findings: We obtained from 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 from the source documents to the year-end cumulative report (Form S-10). We also recalculated summarizations of supporting documentation which was 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 transit agency staff. Inquire whether the procedure is one of the methods specifically approved in the 2014 Policy Manual.

Findings: During fiscal year 2014, 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 transit agency staff (the auditor may wish to list the titles of the persons interviewed) the transit agency's eligibility to conduct statistical sampling for PMT data every third year. Determine whether the transit agency 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 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 (2014) 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.

Findings: We discussed with the Authority personnel their eligibility to conduct statistical sampling for PMT data every third year and noted that the Authority is eligible to use this method. The Authority qualified for sampling every three years because the Authority directly operates fewer than 100 revenue vehicles in all modes in annual maximum revenue service. The most recent sampling procedures were performed for the fiscal year ended June 30, 2014 and were conducted meeting the 95% confidence and $\pm 10\%$ precision requirements. 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.

Findings: 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 re-compute the accumulations for each of the selected periods. List the accumulations periods that were tested. Test the arithmetical accuracy of the summary.

Findings: In fiscal year 2014, the most recent sampling year, we randomly selected three months September 2013, December 2013, and February 2014. 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.

Findings: 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 vehicle revenue mile (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.

Findings: We discussed with personnel the procedures for the collection and recording of vehicle revenue mile data for MBDO and noted that vehicle revenue miles 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 vehicle revenue miles. Furthermore, daily trip sheets are used to subtract missed trips and unscheduled deadhead miles. We also discussed the accumulation of vehicle revenue miles for DRPT. We noted that vehicle revenue miles 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 vehicle revenue miles and agreed the total vehicle revenue miles to the Authority's Month-End Ridership Summary report. 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.

Findings: We inquired of personnel the procedures in which the Authority accumulates actual revenue miles 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 fixed guideway (FG) or High Intensity Bus (HIB) in that the service is:

- Rail, trolleybus (TB), ferryboat (FB), or aerial tramway (TR); or
- Bus (MB, CB, or 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;
 - Restricted access is enforced for freeways; priority lanes used by other high occupancy vehicles (HOV) (i.e., vanpools (VP), carpools) must demonstrate safe operation; and
 - High Occupancy/Toll (HO/T) lanes meet FHWA requirements for traffic flow and use of toll revenues. The transit agency has provided the NTD a copy of the State's certification to the U.S. Secretary of Transportation stating that it has established a program for monitoring, assessing, and reporting on the operation of the HOV facility with HO/T lanes.

Findings: We inquired of personnel the procedures in which the Authority reports vehicle revenue miles, 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, re-compute the average monthly DRMs, and reconcile the total to the FG/HIB DRM reported on the Federal Funding Allocation Statistics form.

Findings: We inquired of personnel the procedures in which the Authority measures fixed guideway direction route miles. 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.

Findings: We inquired of personnel the procedures in which the Authority measures fixed guideway directional route miles 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.

Findings: We inquired of personnel whether other public transit agencies operate service over the same fixed guideway 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 OE for the service operated over the same FG/HIB.

Findings: 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 2014 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 2014 report year, the Agency Revenue Service Date must occur within the transit agency's 2014 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 fixed guideway/High Intensity Bus 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.

Findings: 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.

Findings: We reconciled operating expenses 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 PT-generated fare revenues. The PT fare revenues should equal the amount reported on the Contractual Relationship form.

Findings: We compared the data reported on the Contractual Relationship (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 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 Independent Auditor Statement for the PT data.

Findings: We determined that assurances of the accuracy of purchased transportation data is provided to the Authority by the sellers. Per inquiry of Authority management and review of purchased transportation (PT) contracts, we determined assurances are provided by contractor via signed contracts stating that they "...shall certify as accurate all information given to the Authority." In addition, we have included samples of purchased transportation as part of this agreed-upon procedures engagement, and therefore PT services are included in our report. No exceptions were noted as a result of applying this procedure.

- X. If the transit agency purchases transportation 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.

Findings: We obtained copies of the purchased transportation 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.

Findings: We inquired of personnel whether the Authority provides services in more than one urbanized area (UZA), or between a UZA and a non-urbanized area (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.

Findings: 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 vehicle revenue mile, passenger mile, or operating expense data that have increased or decreased by more than 10 percent, inquired with the Authority management regarding the specifics of operations that led to the increases or decreases in the data relative to the prior reporting period. 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.

Findings: 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.

County Connection

INTER OFFICE MEMO

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

Date: March 23, 2015

SUBJECT: Income Statements for the Six Months Ended December 31, 2014

The attached unaudited Income Statements for the six months of FY 2015 are presented for your review. The combined actual expenses, Fixed Route and Paratransit, (Schedule 1), are 7.3% under the year to date budget (\$1,310,517). The expense categories with the most significant variances are:

| | | | |
|----------------------|--------------|----------|---|
| Wages | \$(173,319) | (2.5)% | Operator wages are \$58K lower (<i>Schedule 4 for detail</i>) and other wages are \$115K lower, mainly in Maintenance Dept. |
| Services | \$(162,671) | (16.0)% | Services are under budget mainly because of outside service repairs. |
| Materials & Supplies | \$(489,962) | (25.1)% | Materials and supplies are lower mainly due to diesel fuel (\$397k). |

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 8% under budget and Paratransit expenses are 3.2% under budget.

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

| | | | |
|-------------------------------|---------------|----------|---|
| Passenger fares/special fares | \$(75,387) | (2.9)% | Passenger fares are lower than projected. This is addressed later in this memo. |
| TDA revenue earned | \$(1,182,745) | (12.8)% | TDA revenue is lower due to lower than expected expenses. |
| Measure J | \$(127,118) | (4.5)% | Measure J is lower due to the timing of receipts. |

Fixed Route Operator Wages (Schedule 4)

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

- Platform (work time) is 1.5% under budget.
- Protection is 18.1% under budget.
- Training is 34.7% over budget.
- Overall wages for operators are 1.5% under budget.

Statistics (Schedule 6)- A Comparison of selected statistical information for the current year compared to the last two years:

Fixed route:

- Passenger fares/special fares are 6.2% more than FY 2014 and 1% more compared to FY 2013.
- The farebox recovery ratio is more compared to FY 2014 but less than FY 2013. The ratio is 16.4% in FY 2015; 15.8% in FY 2014 and 18.2% in FY 2013.
- Operating expenses are 2.6% more than in FY 2014 and 12.4% more than in FY 2013.
- Fixed route revenue hours are 1.4% more than FY 2014 and 4.2% more than FY 2013.
- The cost per revenue hour has increased 1.1% compared to FY 2014 and increased 7.8% compared to FY 2013.
- Passengers have increase 8.6% compared to FY 2014 and 10.7% compared to FY 2013. Much of this is attributable to a change in the factor applied to raw data produced from the Ridecheck software. The factor decreases the passenger count from that produced by Ridecheck. However, the FY 2015 factor is less of a decrease, thus resulting in a higher passenger total for FY 2015. If raw data was used in both of the fiscal years, the increase in passengers would be .9% (16,392). *Please see next page for more detail.*
- The cost per passenger has decreased 5.6% compared to FY 2014 and increased 1.6% compared to FY 2013.
- Passengers per revenue hour have increased 7.1% compared to FY 2014 and 6.2% compared to FY 2013.

Paratransit:

- Passenger fares have increased 6% compared to FY 2014 and 11.9% compared to FY 2013.
- The farebox ratio is more than FY 2014 and FY 2013. The ratio is 10.5% in FY 2015; 10% in FY 2014; and 9.2% in FY 2013.
- Expenses have increased .4% compared to the prior year and decreased 2.1% compared to FY 2013.
- Revenue hours are .1% less than FY 2014 and 6.9% less than FY 2013.
- Passengers have decreased .9% compared to FY 2014 and increased 2.2% compared to FY 2013.
- The cost per passenger has increased 1.3% since FY 2014 and decreased 4.3% compared to FY 2013.

- Paratransit passengers per revenue hour have decreased .8% compared to FY 2014 and increased 9.8% compared to FY 2013.

Passengers-

The FY 2014 raw data produced by the Ridecheck software was adjusted to a factor of .8726 by Ridecheck statisticians based on surveys that we conduct and it is certified by FTA. For FY 2015 the factor was adjusted to .9399, which increases the passenger count.

If only the raw data was used in both years, the ytd passenger count variance for Jul-Dec would be an increase of 16,392, or .9%.

| | FY 2015 | FY 2014 | Difference | % |
|--|---------|---------|------------|--------|
| Single ride passengers | 782,549 | 847,253 | (64,794) | (7.6%) |
| Passengers using passes | 324,429 | 354,231 | (29,802) | (8.4%) |
| Subsidized routes - Bishop Ranch, Chevron, ACE, WC | 351,302 | 319,912 | 31,390 | 9.8% |
| Free- Sr Midday, Bus transfers | 447,498 | 367,901 | 79,598 | 21.6% |

The major differences in each category:

- In the single ride category, seniors passengers were down 36,192; adults/youth, 21,271.
- In passes, Senior 20 ride passengers were down 18,366; adults/youth 12 ride, 9,498.
- In Subsidized routes, Bishop Ranch passengers were up 18,431; Walnut Creek, 11,644.
- In the free category, senior mid-day was up 102,649; bus transfers were down 48,460.

CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2015 Year to Date Comparison of Actual vs Budget
Combined Fixed Route and Paratransit Income Statement
For the Six Months Ended December 31, 2014

| | Actual | Budget | Variance | % Variance |
|----------------------------|----------------------|----------------------|-----------------------|---------------|
| Revenues | | | | |
| Passenger fares | \$ 1,877,319 | \$ 2,026,717 | \$ (149,398) | -7.4% |
| Special fares | \$ 692,260 | \$ 618,249 | \$ 74,011 | 12.0% |
| | \$ 2,569,579 | \$ 2,644,966 | \$ (75,387) | -2.9% |
| Advertising | \$ 298,316 | \$ 296,106 | \$ 2,210 | 0.7% |
| Safe Harbor lease | \$ 1,846 | \$ 2,500 | \$ (654) | -26.2% |
| Other revenue | \$ 118,268 | \$ 57,550 | \$ 60,718 | 105.5% |
| Federal operating | \$ 644,499 | \$ 644,499 | \$ - | 0.0% |
| TDA earned revenue | \$ 8,059,955 | \$ 9,242,700 | \$ (1,182,745) | -12.8% |
| STA revenue | \$ 1,591,415 | \$ 1,591,415 | \$ - | 0.0% |
| Measure J | \$ 2,686,609 | \$ 2,813,727 | \$ (127,118) | -4.5% |
| Other operating assistance | \$ 660,625 | \$ 648,167 | \$ 12,458 | 1.9% |
| | \$ 14,061,533 | \$ 15,296,664 | \$ (1,235,131) | -8.1% |
| Total Revenue | \$ 16,631,112 | \$ 17,941,629 | \$ (1,310,517) | -7.3% |
| Expenses | | | | |
| Wages- Operators | \$ 3,930,773 | \$ 3,989,128 | \$ (58,355) | -1.5% |
| Wages-Other | \$ 2,775,751 | \$ 2,890,715 | \$ (114,964) | -4.0% |
| | \$ 6,706,524 | \$ 6,879,843 | \$ (173,319) | -2.5% |
| Fringe Benefits | \$ 4,421,849 | \$ 4,373,144 | \$ 48,705 | 1.1% |
| Services | \$ 855,586 | \$ 1,018,257 | \$ (162,671) | -16.0% |
| Materials & Supplies | \$ 1,463,366 | \$ 1,953,328 | \$ (489,962) | -25.1% |
| Utilities | \$ 125,860 | \$ 171,400 | \$ (45,540) | -26.6% |
| Insurance | \$ 275,745 | \$ 234,254 | \$ 41,492 | 17.7% |
| Taxes | \$ 111,362 | \$ 162,800 | \$ (51,438) | -31.6% |
| Interest | \$ - | \$ - | \$ - | 0.0% |
| Leases and Rentals | \$ 20,042 | \$ 20,350 | \$ (308) | -1.5% |
| Miscellaneous | \$ 99,220 | \$ 65,315 | \$ 33,905 | 51.9% |
| Special Trip Services | \$ 2,551,558 | \$ 2,621,376 | \$ (69,818) | -2.7% |
| Operations | \$ 16,631,112 | \$ 17,500,066 | \$ (868,955) | -5.0% |
| Contingency Reserve | \$ - | \$ 441,563 | \$ (441,563) | -100.0% |
| Total Expenses | \$ 16,631,112 | \$ 17,941,629 | \$ (1,310,517) | -7.3% |
| Net Income (Loss) | \$ - | \$ - | \$ - | |
| Revenue Hours | 147,419 | 146,158 | 1,261 | 0.9% |
| Cost per Rev Hr | \$ 112.68 | \$ 122.62 | \$ (9.94) | -8.1% |
| Passengers | 1,864,120 | 1,771,880 | 92,240 | 5.2% |
| Cost per Passenger | \$ 8.92 | \$ 10.13 | \$ (1.20) | -11.9% |
| Farebox ratio | 15.5% | 14.8% | 0.7% | 4.8% |

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

Schedule 1-Combined

CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2015 Year to Date Comparison of Actual vs Budget
Fixed Route Income Statement
For the Six Months Ended December 31, 2014

| | Actual | Budget | Variance | % Variance |
|-------------------------------|----------------------|----------------------|-----------------------|---------------|
| Revenues | | | | |
| Passenger fares | \$ 1,609,675 | \$ 1,751,121 | \$ (141,446) | -8.1% |
| Special fares | \$ 692,260 | \$ 618,249 | \$ 74,011 | 12.0% |
| | <u>\$ 2,301,935</u> | <u>\$ 2,369,370</u> | <u>\$ (67,435)</u> | <u>-2.8%</u> |
| Advertising | \$ 298,316 | \$ 296,106 | \$ 2,210 | 0.7% |
| Safe Harbor lease | \$ 1,802 | \$ 2,500 | \$ (698) | -27.9% |
| Other revenue | \$ 118,268 | \$ 57,500 | \$ 60,768 | 105.7% |
| Federal operating | | | \$ - | |
| TDA earned revenue | \$ 7,727,464 | \$ 8,859,625 | \$ (1,132,161) | -12.8% |
| STA revenue | \$ 1,034,274 | \$ 1,034,274 | \$ - | 0.0% |
| Measure J | \$ 2,028,361 | \$ 2,138,288 | \$ (109,927) | -5.1% |
| Other operating assistance | \$ 580,996 | \$ 559,427 | \$ 21,569 | 3.9% |
| | <u>\$ 11,789,481</u> | <u>\$ 12,947,720</u> | <u>\$ (1,158,239)</u> | <u>-8.9%</u> |
| Total Revenue | \$ 14,091,416 | \$ 15,317,090 | \$ (1,225,674) | -8.0% |
| Expenses | | | | |
| Wages- Operators | \$ 3,930,773 | \$ 3,989,128 | \$ (58,355) | -1.5% |
| Wages-Other | \$ 2,730,831 | \$ 2,844,056 | \$ (113,225) | -4.0% |
| | <u>\$ 6,661,604</u> | <u>\$ 6,833,184</u> | <u>\$ (171,580)</u> | <u>-2.5%</u> |
| Fringe Benefits | \$ 4,391,724 | \$ 4,346,567 | \$ 45,157 | 1.0% |
| Services | \$ 847,845 | \$ 1,007,497 | \$ (159,652) | -15.8% |
| Materials & Supplies | \$ 1,462,021 | \$ 1,951,428 | \$ (489,407) | -25.1% |
| Utilities | \$ 114,200 | \$ 161,000 | \$ (46,800) | -29.1% |
| Insurance | \$ 275,745 | \$ 234,254 | \$ 41,492 | 17.7% |
| Taxes | \$ 111,233 | \$ 162,500 | \$ (51,267) | -31.5% |
| Interest | | \$ - | \$ - | 0.0% |
| Leases and Rentals | \$ 20,042 | \$ 20,350 | \$ (308) | -1.5% |
| Miscellaneous | \$ 99,220 | \$ 64,850 | \$ 34,370 | 53.0% |
| Special Trip Services | \$ 107,782 | \$ 93,898 | \$ 13,885 | 14.8% |
| Operations | <u>\$ 14,091,416</u> | <u>\$ 14,875,527</u> | <u>\$ (784,111)</u> | <u>-5.3%</u> |
| Contingency Reserve | | \$ 441,563 | \$ (441,563) | -100.0% |
| Total Expenses | \$ 14,091,416 | \$ 15,317,090 | \$ (1,225,674) | -8.0% |
| Net Income (Loss) | \$ - | \$ - | \$ - | |
| Revenue Hours | 110,323 | 108,627 | 1,696 | 1.6% |
| Cost per Rev Hr | \$ 127.55 | \$ 140.82 | \$ (13.27) | -9.4% |
| Passengers | 1,791,157 | 1,697,178 | 93,979 | 5.5% |
| Cost per Passenger | \$ 7.87 | \$ 9.03 | \$ (1.16) | -12.8% |
| Passengers per Rev Hr | 16.24 | 15.62 | 0.61 | 3.9% |
| Farebox recovery ratio | 16.4% | 15.5% | 0.9% | 5.6% |

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

Schedule 2-Fixed Route

CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2015 Year to Date Comparison of Actual vs Budget
Paratransit Income Statement
For the Six Months Ended December 31, 2014

| | Actual | | Budget | | Variance | | % Variance |
|---|---------------------|-----------|------------------|-----------|-----------------|--|--------------|
| Revenues | | | | | | | |
| Passenger fares | \$ 267,644 | \$ | 275,596 | \$ | (7,952) | | -2.9% |
| Special fares | | | | | | | 0.0% |
| | \$ 267,644 | \$ | 275,596 | \$ | (7,952) | | -2.9% |
| Interest | \$ 44 | \$ | - | \$ | 44 | | 100.0% |
| Other revenue | | \$ | 50 | \$ | (50) | | -100.0% |
| Federal operating | \$ 644,499 | \$ | 644,499 | \$ | - | | 0.0% |
| TDA earned revenue | \$ 332,491 | \$ | 383,075 | \$ | (50,584) | | -13.2% |
| STA revenue | \$ 557,141 | \$ | 557,141 | \$ | - | | 0.0% |
| Measure J | \$ 658,248 | \$ | 675,439 | \$ | (17,191) | | -2.5% |
| Other operating assistance | \$ 79,629 | \$ | 88,740 | \$ | (9,111) | | -10.3% |
| | \$ 2,272,052 | \$ | 2,348,944 | \$ | (76,892) | | -3.3% |
| Total Revenue | \$ 2,539,696 | \$ | 2,624,540 | \$ | (84,843) | | -3.2% |
| Expenses | | | | | | | |
| Wages- Operators | | | | \$ | - | | 0.0% |
| Wages-Other | \$ 44,920 | \$ | 46,659 | \$ | (1,739) | | -3.7% |
| | \$ 44,920 | \$ | 46,659 | \$ | (1,739) | | -3.7% |
| Fringe Benefits | \$ 30,125 | \$ | 26,578 | \$ | 3,548 | | 13.3% |
| Services | \$ 7,741 | \$ | 10,760 | \$ | (3,019) | | -28.1% |
| Materials & Supplies | \$ 1,345 | \$ | 1,900 | \$ | (555) | | -29.2% |
| Utilities | \$ 11,660 | \$ | 10,400 | \$ | 1,260 | | 12.1% |
| Insurance | | \$ | - | \$ | - | | 0.0% |
| Taxes | \$ 129 | \$ | 300 | \$ | (171) | | -57.0% |
| Interest | | \$ | - | \$ | - | | 0.0% |
| Leases and Rentals | | \$ | - | \$ | - | | 100.0% |
| Miscellaneous | | \$ | 465 | \$ | (465) | | -100.0% |
| Special Trip Services | \$ 2,443,776 | \$ | 2,527,478 | \$ | (83,702) | | -3.3% |
| Total Expenses | \$ 2,539,696 | \$ | 2,624,540 | \$ | (84,843) | | -3.2% |
| Net Income (Loss) | \$ - | \$ | - | \$ | - | | |
| Revenue Hours | 37,096 | | 37,531 | | (435) | | -1.2% |
| Cost per Rev Hr | \$ 68.46 | \$ | 69.93 | \$ | (1.47) | | -2.1% |
| Passengers | 72,963 | | 74,701 | | (1,738) | | -2.3% |
| Cost per Passenger | \$ 34.81 | \$ | 35.13 | \$ | (0.33) | | -0.9% |
| Passengers per Rev Hr | 1.97 | | 1.99 | | (0.02) | | -1.2% |
| Farebox ratio | 10.5% | | 10.5% | | 0.0% | | 0.4% |
| <i>(fares,spec fares/Oper exp-leases)</i> | | | | | | | |

Schedule 3- Paratransit

CENTRAL CONTRA COSTA TRANSIT AUTHORITY
Operator Wages
For the Six Months Ended December 31, 2014

Year to Date

| | Actual | | Budget | | Variance | % Variance |
|-------------------------|---------------------|-----------|------------------|-----------|-----------------|--------------|
| Platform/report/turn in | \$ 3,097,078 | \$ | 3,142,993 | \$ | (45,915) | -1.5% |
| Guarantees | 195,830 | \$ | 191,512 | | 4,318 | 2.3% |
| Overtime | 150,003 | \$ | 141,614 | | 8,389 | 5.9% |
| Spread | 85,547 | \$ | 89,507 | | (3,960) | -4.4% |
| Protection | 148,755 | \$ | 181,667 | | (32,912) | -18.1% |
| Travel | 122,275 | \$ | 122,865 | | (590) | -0.5% |
| Training | 108,658 | \$ | 80,687 | | 27,971 | 34.7% |
| Other Misc | 22,627 | \$ | 38,284 | | (15,657) | -40.9% |
| | \$ 3,930,773 | \$ | 3,989,128 | \$ | (58,355) | -1.5% |

CENTRAL CONTRA COSTA TRANSIT AUTHORITY
Other Revenue; Other Operating Assistance; Miscellaneous Expenses
For the Six Months Ended December 31, 2014

| | |
|-----------------------------------|------------|
| Other Revenue | |
| Investment income (Interest) | \$ 6,367 |
| ADA Database Management revenue | 75,000 |
| Sale of Assets | 27,000 |
| Paypal Shipping revenue | 1,185 |
| RTC Card revenue | 623 |
| Warranty reimbursement | 3,817 |
| Various | 4,276 |
| | \$ 118,268 |
| Other Operating Assistance | |
| RM2 | \$ 48,444 |
| Caltrans planning grant | 23,352 |
| BART feeder revenue | 509,200 |
| ADA BART | 79,629 |
| | \$ 660,625 |
| Miscellaneous Expenses | |
| Board Travel Expense | \$ 6,573 |
| Staff Travel Expense | \$ 22,784 |
| CTA Dues | \$ 12,325 |
| APTA Dues | \$ 17,255 |
| Employee functions | \$ 32,091 |
| Employee Awards/pins | \$ 602 |
| Paypal fees | \$ 1,853 |
| Training | \$ 5,150 |
| Various other | \$ 587 |
| | \$ 99,220 |

CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2015 Year to Date Comparison of FY 2014 Actual & FY 2013 Actual
Statistics
For the Six Months Ended December 31, 2014

| | Actual FY2015 | Actual FY2014 | Variance Actual 2015 to Actual 2014 | Actual FY2013 | Variance Actual 2015 to Actual 2013 |
|---------------------------------|---------------------|---------------------|---|---------------------|---|
| Fixed Route | | | | | |
| Fares | \$ 1,609,675 | \$ 1,638,762 | -1.8% | \$ 1,772,285 | -9.2% |
| Special Fares | 692,260 | 528,466 | 31.0% | 505,872 | 36.8% |
| Total Fares | \$ 2,301,935 | \$ 2,167,228 | 6.2% | \$ 2,278,157 | 1.0% |
| <i>Fares box recovery ratio</i> | <i>16.4%</i> | <i>15.8%</i> | <i>3.6%</i> | <i>18.2%</i> | <i>-10.1%</i> |
| Operating Exp (Less leases) | \$ 14,071,374 | \$ 13,719,828 | 2.6% | \$ 12,518,485 | 12.4% |
| <i>Revenue Hours</i> | <i>110,323</i> | <i>108,791</i> | <i>1.4%</i> | <i>105,846</i> | <i>4.2%</i> |
| <i>Cost per Rev Hour</i> | <i>\$ 127.55</i> | <i>\$ 126.11</i> | <i>1.1%</i> | <i>\$ 118.27</i> | <i>7.8%</i> |
| <i>Passengers</i> | <i>1,791,157</i> | <i>1,648,601</i> | <i>8.6%</i> | <i>1,618,712</i> | <i>10.7%</i> |
| <i>Cost per Passenger</i> | <i>\$ 7.86</i> | <i>\$ 8.32</i> | <i>-5.6%</i> | <i>\$ 7.73</i> | <i>1.6%</i> |
| <i>Passengers per Rev Hr</i> | <i>16.24</i> | <i>15.15</i> | <i>7.1%</i> | <i>15.29</i> | <i>6.2%</i> |

Paratransit

| | | | | | |
|---------------------------------|-----------------|-----------------|--------------|-----------------|--------------|
| Fares | \$ 267,644 | \$ 252,486 | 6.0% | \$ 239,130 | 11.9% |
| <i>Fares box recovery ratio</i> | <i>10.5%</i> | <i>10.0%</i> | <i>5.6%</i> | <i>9.2%</i> | <i>14.4%</i> |
| Operating Exp (Less leases) | \$ 2,539,696 | \$ 2,529,921 | 0.4% | \$ 2,594,931 | -2.1% |
| <i>Revenue Hours</i> | <i>37,096</i> | <i>37,130</i> | <i>-0.1%</i> | <i>39,839</i> | <i>-6.9%</i> |
| <i>Cost per Rev Hour</i> | <i>\$ 68.46</i> | <i>\$ 68.14</i> | <i>0.5%</i> | <i>\$ 65.14</i> | <i>5.1%</i> |
| <i>Passengers</i> | <i>72,963</i> | <i>73,623</i> | <i>-0.9%</i> | <i>71,369</i> | <i>2.2%</i> |
| <i>Cost per Passenger</i> | <i>\$ 34.81</i> | <i>\$ 34.36</i> | <i>1.3%</i> | <i>\$ 36.36</i> | <i>-4.3%</i> |
| <i>Passengers per Rev Hr</i> | <i>1.97</i> | <i>1.98</i> | <i>-0.8%</i> | <i>1.79</i> | <i>9.8%</i> |

County Connection

INTER OFFICE MEMO

To: ADMINISTRATION AND FINANCE COMMITTEE Date: March 26, 2015
From: Kathy Casenave, Director of Finance *KC* Reviewed by:

SUBJECT: Second Draft, FY 2016 Budget

FY 2016 Proposed Budget & FY 2016 Estimated Actual

The FY 2016 proposed operating budget totals \$37,849,731. Of this, fixed route is \$30,127,555 and Paratransit is \$5,393,196. The budget also includes a contingency line item of \$1,025,000.

- Fixed route expenses for FY 2016 are projected to be \$2,241,731 (8%) more than the estimated actual for FY 2015.
- Paratransit expenses are projected to be \$248,424 (4.8%) more than the estimate actual for FY 2015.

The FY 2015 operating budget is \$35,065,338 which included a contingency line item of \$883,126. The actual operating expenses are projected to be under budget by \$2,034,763 (5%).

- Fixed route expenses for FY 2015 are estimated to be \$1,047,329 (3.6%) less than the budget.
- Paratransit expenses for FY 2015 are estimated to be \$104,307 (2%) less than the budget.
- The \$883,126 contingency expense will not be used.

Significant Variances-

Operating Expenses Page 2-

Fixed route operating expenses for FY 2016 are budgeted to be \$2.2 million more than FY 2015 estimated actual.

Significant increases include:

- Wages- \$506K (4%) - \$264K in operator wages, of which \$189K is estimate for Martinez shuttle, balance is the continuation of the 2% increase received February 1, 2015. Other increases include the filling of vacant positions in safety and training and the Maintenance dept.
- Fringe benefits- \$842K (9.8%) - Mainly increases in PERS, \$393K; cafeteria plan, \$223K; medical, \$104; paid time off, \$77K.
- Services- \$201K - Clipper implementation, \$100K; o/s service repairs, \$62K; various other categories.
- Materials, \$590K- \$439K diesel fuel; \$101K repair parts are the significant increases.

Paratransit operating expenses for FY 2016 are budgeted to be \$248K more than FY 2015 due to estimated increase in contract for purchased transportation.

Changes from the March draft. (The * denotes a change)

| | | |
|---|--|---|
| <p>* FY 2015 Operating Expense Changes- A decrease of (\$136,484)</p> | | <p>FY 2015 Fixed route estimated actual expenses have been <i>decreased</i> by (\$136K).</p> <ul style="list-style-type: none"> • <i>Wages have been decreased</i> by \$110K. Operator wages have been <i>decreased</i> by \$165K, Maint Dept. wages have been <i>increased</i> by \$58K, and all other depts. have a total <i>decrease</i> of (\$3K). The changes were made due to more actual payperiods available for analysis. • <i>Benefits have been decreased</i> by (\$36K). Sick leave was <i>decreased</i> by (\$38K); the total of all other benefits was <i>increased</i> by \$2K. • <i>Services have been increased</i> by \$10K for recruitment expense. <p>FY 2015 Paratransit estimated actual expenses have been <i>decreased</i> by (\$300) in benefits.</p> |
| <p>* FY 2016 Operating Expense Changes- An increase of \$154,160</p> | | <p>FY 2016 Fixed route budgeted expenses have been <i>decreased</i> by (\$368K.)</p> <ul style="list-style-type: none"> • <i>Wages have been decreased</i> by (\$358K). Operator wages were decreased by (\$270K), Transportation Admin, (\$69K), Administration depts. (\$56K). The Maintenance Dept. wages have been increased by \$37K. The changes were made due to more actual payperiods available for analysis. • <i>Fringe benefits have been decreased</i> by \$(1K). • <i>Services were increased</i> by \$15K for legal (\$10K), recruitment, (\$15K); management service was decreased by \$10K. • <i>Casualty and liability was decreased</i> by (\$29K) due to estimated premiums for CalTIP. • <i>Miscellaneous expense was increased</i> by \$5K for Employee Functions. <p>The contingency line item was <i>increased</i> by \$525K.</p> <p>FY 2016 Paratransit budgeted expenses have <i>decreased</i> by (\$2K) in wages and benefits. \$100 in the benefit category.</p> |

Operating Revenues Pg. 3-

| | | |
|---|--|---|
| <p>* FY 2015 Revenue Changes- A decrease of (\$136,484)</p> | | <p>FY 2015 Fixed route estimated actual revenue has been <i>decreased</i> by (\$136K).</p> <ul style="list-style-type: none"> • Fixed route passenger fares have been <i>increased</i> by \$107K because of an analysis of more months of actual data. • Fixed route special fares have been <i>increased</i> by \$8K. • TDA revenue used has been <i>decreased</i> by (\$251K) because of a combination of lower estimated expenses and an increase in estimated fares and special fares. <p>FY 2015 Paratransit estimated actual revenue has been <i>decreased</i> by (\$300) in federal operating revenue to match the expense projection. This amount can be carried over to the next fiscal year.</p> |
|---|--|---|

| | | |
|---|--|--|
| * | FY 2016 Revenue Changes- An <i>increase</i> of \$154,160 | FY 2016 Fixed route budgeted revenues have been <i>increased</i> by \$156K. <ul style="list-style-type: none"> • Fixed route passenger fare revenue has been <i>increased</i> by \$109K because of the analysis of more months of FY 2015 data. • Fixed route special fares have been <i>increased</i> by \$8K. • Measure J has been <i>decreased</i> by (\$235K) based on latest information from CCTA. • TDA 4.0 revenue has been <i>increased</i> by \$275K due changes in expenses and other revenue. FY 2016 Paratransit budgeted revenues have <i>decreased</i> (\$2K). <ul style="list-style-type: none"> • Measure J has been <i>decreased</i> by (\$8K) based on latest information from CCTA. • Federal operating has been increased by \$6K due to changes in expenses and other revenue. |
|---|--|--|

Key Assumptions for the Ten Year Forecast-Page 8- (The * denotes a change from the March draft)

| | | |
|---|--|--|
| * | Passenger Fares An <i>increase</i> of \$3.6 million, FY 2015- FY 2024 | Passenger fares are increased 2% annually for Fixed route and Paratransit. Fares increases are projected for FY 2017, 2020, and 2023. The reevaluation of FY 2015 estimated actual fixed route fares and the addition of a fare increase in FY 2017 has <i>increased</i> the projected revenue for FY 2015-FY 2024 by \$3.6 million for fixed route and \$556K for Paratransit. |
| * | Special fares- An <i>increase</i> , \$83K, FY 2015- FY 2024 | Special fares have been increased by \$83K for FY 2015-FY 2024 due to change in FY 2015 estimate. |
| | STA revenue | STA revenue for FY 2016 is estimated by MTC; a 2.5% growth rate is assumed in the out years. |
| * | Measure J- A <i>decrease</i> of \$2.5 million, FY 2015- FY 2024 | Measure J Fixed route revenue has been reduced by \$2.3 million and Measure J Paratransit revenue has been reduced by \$207,000 for FY 2015- FY 2024 based on the revised estimate for FY 2016. The growth rates for the out years remains the same- FY 2017-FY 2019, 4.03% and 4.53%- 4.54% for FY 2020 and beyond.- |
| * | Other Local Grants An <i>increase</i> of \$1.6 million, FY 2015- FY 2024 | Other local grants have been <i>increased</i> by \$1.6 million for the Martinez shuttle. If the shuttle is not continued, then expenses for this time period would also be reduced. |

| | | |
|---|---|---|
| * | Fed Paratransit Operating <i>A decrease of \$371,000,</i> FY 2015- FY 2024 | A slight change in the estimated growth rate has reduced the FY 2015- FY 2024 revenue by \$371,000. |
| * | TDA Revenue Used, Lines 10 & 25 <i>An increase of \$4.8 million,</i> FY 2015- FY 2024 | Total TDA 4.0 used for operations has been decreased by \$4.8 million due to the increase expenses and changes in other types of revenue. |

TDA Reserve, Page 10

The TDA reserve is \$2.851 million at the end of FY 2024. This is a decrease of \$3.184 million from the March 2015 draft, and is due to an increase of \$6.160 million in operating expenses (including a \$525,000 increase in the contingency line item) mitigated in part by an overall increase in the projection of other operating revenue.

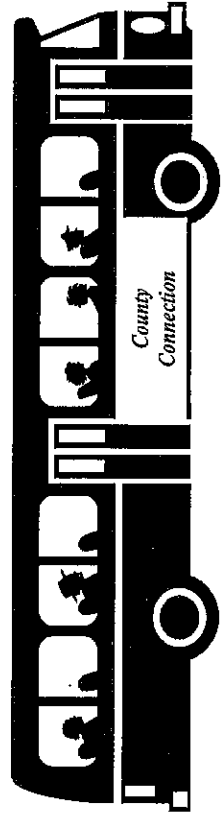
Staff has begun the process of reviewing the out years of the capital plan and will bring to the committee at the next meeting, and will continue to review and analyze the operating budget before the final budget is presented in June.

ACTION REQUESTED:

Staff requests that the A&F Committee forward the draft to the Board of Directors with a recommendation for approval so a timely TDA claim can be prepared.

DRAFT
Operating and Capital Budget

Fiscal Year 2016



CENTRAL CONTRA COSTA TRANSIT AUTHORITY

Concord, California

April 1, 2015

CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2016 Budget
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CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2016 BUDGET SUMMARY

| | EST/ACTUAL FY 2015 | APPROVED BUDGET FY 2015 | % VARIANCE | DRAFT BUDGET FY 2016 | FY 2016 BUD OVER/(UNDER) EST ACT |
|--------------------|-----------------------|-------------------------------|---------------|----------------------------|--|
| Operations | | | | | |
| Fixed Route | \$ 27,885,804 | \$ 29,816,259 | -6.5% | \$ 31,152,535 | 11.7% |
| Paratransit | \$ 5,144,772 | \$ 5,249,079 | -2.0% | \$ 5,393,196 | 4.8% |
| Subtotal | \$ 33,030,575 | \$ 35,065,338 | -5.8% | \$ 36,545,731 | 10.6% |
| Capital | | | | | |
| Fixed Route | \$ 21,977,540 | \$ 21,977,540 | 0.0% | \$ 1,154,000 | -94.7% |
| Paratransit | \$ 358,938 | \$ 358,938 | | \$ 150,000 | 100.0% |
| Subtotal | \$ 22,336,478 | \$ 22,336,478 | 0.0% | \$ 1,304,000 | -94.2% |
| Grand Total | \$ 55,367,053 | \$ 57,401,816 | -3.5% | \$ 37,849,731 | -31.6% |

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2016 BUDGET- OPERATING EXPENDITURES**

| Category | ACTUAL FY 2014 | EST/ACT FY 2015 | APPROVED BUDGET FY 2015 | EST/ACT over(under) Budget Amount +/-(-) % +/-(-) | PROPOSED BUDGET FY 2016 | FY2016 vs 2015 Est/Actual Amount +/-(-) % +/-(-) |
|--------------------------|----------------------|----------------------|----------------------------|--|----------------------------|---|
| Fixed Route | | | | | | |
| Wages | 12,451,226 | 12,728,628 | 12,869,319 | (140,691) | 13,234,678 | 506,050 |
| Fringe benefits | 8,287,198 | 8,596,204 | 8,610,183 | (13,979) | 9,437,720 | 841,516 |
| Total Wages and benefits | 20,738,424 | 21,324,832 | 21,479,502 | (154,670) | 22,672,398 | 1,347,566 |
| Services | 2,051,599 | 2,062,560 | 2,014,994 | 47,566 | 2,263,970 | 201,410 |
| Materials and supplies | 3,134,572 | 3,012,843 | 3,964,935 | (952,092) | 3,602,610 | 589,767 |
| Utilities | 264,835 | 340,297 | 322,000 | 18,297 | 322,500 | (17,797) |
| Casualty and liability | 740,595 | 570,294 | 468,507 | 101,787 | 567,861 | (2,433) |
| Taxes | 325,172 | 237,470 | 325,000 | (87,530) | 285,000 | 47,530 |
| Leases and rentals | 36,402 | 24,915 | 40,700 | (15,785) | 42,000 | 17,085 |
| Miscellaneous | 140,556 | 147,831 | 129,700 | 18,131 | 183,400 | 35,569 |
| Purchased transportation | 170,743 | 164,762 | 187,795 | (23,033) | 187,795 | 23,033 |
| Total Other Expenses | 6,864,474 | 6,560,972 | 7,453,631 | (892,659) | 7,455,136 | 894,165 |
| Subtotal | 27,602,898 | 27,885,804 | 28,933,133 | (1,047,329) | 30,127,535 | 2,241,731 |
| Contingency | | | 883,126 | (883,126) | 1,025,000 | 1,025,000 |
| Subtotal | 27,602,898 | 27,885,804 | 29,816,259 | (1,930,455) | 31,152,535 | 3,266,731 |
| Paratransit | | | | | | |
| Wages | 97,549 | 94,183 | 93,317 | 866 | 92,432 | (1,751) |
| Fringe benefits | 47,834 | 56,426 | 53,155 | 3,271 | 62,192 | 5,766 |
| Total Wages and benefits | 145,383 | 150,610 | 146,472 | 4,138 | 154,624 | 4,015 |
| Services | 25,666 | 16,553 | 21,520 | (4,967) | 11,320 | (5,233) |
| Materials and supplies | 1,601 | 2,000 | 3,800 | (1,800) | 3,400 | 1,400 |
| Utilities | 19,953 | 20,300 | 20,800 | (500) | 20,800 | 500 |
| Taxes | 144 | 321 | 600 | (279) | 400 | 79 |
| Miscellaneous | 2,180 | 930 | 930 | 0 | 941 | 11 |
| Purchased transportation | 5,035,998 | 4,954,058 | 5,054,957 | (100,899) | 5,201,711 | 247,653 |
| Total Other Expenses | 5,085,542 | 4,994,162 | 5,102,607 | (108,445) | 5,238,572 | 244,410 |
| Subtotal | 5,230,925 | 5,144,772 | 5,249,079 | (104,307) | 5,393,196 | 248,424 |
| Total | \$ 32,833,823 | \$ 33,030,575 | \$ 35,065,338 | \$ (2,034,763) | \$ 36,545,731 | \$ 3,515,156 |
| | | | | -5.8% | | 10.6% |

CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2016 BUDGET- OPERATING REVENUES

| Category | ACT FY 2014 | EST/ACT FY 2015 | APPROVED BUDGET FY 2015 | EST/ACT over(under) Budget Amount +/- (-) % +/- (-) | PROPOSED BUDGET FY 2016 | FY2016 vs 2015 Est/Actual Amount +/- (-) % +/- (-) |
|-----------------------------|----------------------|----------------------|----------------------------|--|----------------------------|---|
| Fixed Route | | | | | | |
| Fare revenue | 3,314,663 | 3,255,828 | 3,535,500 | (279,672) | 3,320,944 | 65,117 |
| Special service revenue | 1,169,472 | 1,340,981 | 1,248,564 | 92,417 | 1,367,801 | 26,820 |
| Advertising revenue | 4,484,135 | 4,596,809 | 4,784,064 | (187,255) | 4,688,745 | 91,936 |
| Non-Operating rev | 579,738 | 599,600 | 592,212 | 7,388 | 617,100 | 17,500 |
| FTA Section 5303 | 107,836 | 110,000 | 120,000 | (10,000) | 110,000 | - |
| FTA Preventive Maintenance | 488,159 | 30,000 | 30,000 | - | - | (30,000) |
| FTA New Freedom | | 46,800 | | 46,800 | 53,200 | 6,400 |
| Other State Grants | | 116,919 | | - | 116,919 | - |
| STA Pop | 2,149,883 | 2,068,547 | 2,068,547 | - | 2,204,998 | 136,451 |
| TDA 4.0 | 14,665,449 | 15,172,618 | 16,826,006 | (1,653,388) | 17,978,531 | 2,805,913 |
| Measure J | 4,081,743 | 4,276,576 | 4,276,576 | - | 4,212,120 | (64,456) |
| BART Express Funds | 658,814 | 697,596 | 697,596 | - | 739,702 | 42,106 |
| Dougherty Valley revenue | | - | | - | 100,000 | 100,000 |
| Other Local Grants | 175,631 | 25,000 | 159,000 | (134,000) | 185,881 | 160,881 |
| RM 2/Other- Express | 145,339 | 145,339 | 145,339 | - | 145,339 | - |
| Lifeline | 23,302 | | | - | | - |
| Subtotal | 27,560,029 | 27,885,804 | 29,816,259 | (1,930,455) | 31,152,535 | 3,266,731 |
| Paratransit | | | | | | |
| Fare revenue | 620,968 | 627,178 | 551,192 | 75,986 | 639,721 | 12,544 |
| Non-Operating revenue | 79 | 100 | 100 | - | 100 | - |
| FTA Section 5307 | 1,392,859 | 1,082,185 | 1,288,998 | (206,813) | 1,340,633 | 258,448 |
| TDA 4.5 | 812,956 | 766,150 | 766,150 | - | 829,680 | 63,530 |
| TDA 4.0 | | - | | - | - | - |
| Measure J | 1,308,400 | 1,380,877 | 1,350,877 | 30,000 | 1,428,000 | 47,123 |
| STA Paratransit & Rev based | 916,116 | 1,114,282 | 1,114,282 | - | 977,582 | (136,700) |
| BART ADA Service/Other | 179,547 | 174,000 | 177,480 | (3,480) | 177,480 | 3,480 |
| Subtotal | 5,230,925 | 5,144,772 | 5,249,079 | (104,307) | 5,393,196 | 248,425 |
| Total | \$ 32,790,954 | \$ 33,030,576 | 35,065,338 | \$ (2,034,763) | \$ 36,545,731 | \$ 3,515,156 |
| | | | | -5.9% | | 10.6% |

CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2016 Revenue Source Utilization

| | Anticipated Revenue | Anticipated Utilization | Difference |
|--|----------------------|-------------------------|----------------------|
| Fixed Route | | | |
| Fare revenue | \$ 3,320,944 | 3,320,944 | 0 |
| Special service revenue | 1,367,801 | 1,367,801 | 0 |
| Advertising Revenue | 617,100 | 617,100 | 0 |
| Non-Operating revenue | 110,000 | 110,000 | 0 |
| FTA Section 5303 | 0 | 0 | 0 |
| FTA Preventive Maintenance | 0 | 0 | 0 |
| Other State Grants | 116,919 | 116,919 | 0 |
| STA Pop | 2,204,998 | 2,204,998 | 0 |
| TDA 4.0 | 17,054,847 | 17,978,531 | (923,684) |
| Measure J | 4,212,120 | 4,212,120 | 0 |
| BART Express Funds | 739,702 | 739,702 | 0 |
| Dougherty Valley grants | 100,000 | 100,000 | 0 |
| Other Local Grants | 185,881 | 185,881 | 0 |
| RM2- Express | 145,339 | 145,339 | 0 |
| Lifeline-CCCTA | 0 | 0 | 0 |
| Total Fixed Route Operating Revenue | \$ 30,175,651 | \$ 31,099,335 | \$(923,684) |
| Paratransit | | | |
| Fare revenue | \$ 639,721 | 639,721 | 0 |
| Non-operating revenue | 100 | 100 | 0 |
| FTA Section 5307 | 1,340,633 | 1,340,633 | 0 |
| TDA 4.5 | 829,680 | 829,680 | 0 |
| TDA 4.0 | - | - | 0 |
| Measure J | 1,428,000 | 1,428,000 | 0 |
| STA Paratransit | 977,582 | 977,582 | 0 |
| BART ADA Service/other | 177,480 | 177,480 | 0 |
| Total Paratransit Operating Revenue | \$ 5,393,197 | \$ 5,393,197 | - |
| Capital Program | | | |
| TDA 4.0 | - | 1,304,000 | (1,304,000) |
| Increase (Decrease) to TDA reserve | \$ | \$(2,227,684) | \$(2,227,684) |

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY
STAFFING**

| Position Type | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2016 |
|-----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | ACTUAL | BUDGET |
| Transportation | | | | | | | |
| Transportation administration | 3.0 | 3.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| Training | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| Transit Supervisor/Dispatcher | 10.0 | 10.0 | 10.0 | 11.0 | 12.0 | 12.0 | 12.0 |
| Full-time runs | 15.0 | 15.0 | 16.0 | 17.0 | 18.0 | 18.0 | 18.0 |
| Part-time runs | 125.0 | 125.0 | 127.0 | 128.0 | 128.0 | 128.0 | 128.0 |
| Full-time stand-by (Protection) | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 |
| Full-time stand-by (Protection) | 35.0 | 35.0 | 36.0 | 36.0 | 36.0 | 36.0 | 36.0 |
| | 172.0 | 172.0 | 175.0 | 176.0 | 176.0 | 176.0 | 176.0 |
| Total Transportation | 187.0 | 187.0 | 191.0 | 193.0 | 194.0 | 194.0 | 194.0 |
| Maintenance | | | | | | | |
| Maintenance administration | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| Facilities | 5.0 | 5.0 | 5.0 | 6.0 | 6.0 | 6.0 | 6.0 |
| | 10.0 | 10.0 | 10.0 | 11.0 | 11.0 | 11.0 | 11.0 |
| Mechanic, Level VI | | | | | | 4.0 | 4.0 |
| Mechanic, Level V | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 3.0 | 3.0 |
| Mechanic, Level IV | 4.0 | 4.0 | 4.0 | 3.0 | 4.0 | 5.0 | 5.0 |
| Mechanic, Level III | 7.0 | 7.0 | 7.0 | 5.0 | 7.0 | 5.0 | 5.0 |
| Mechanic, Level II | 2.0 | 2.0 | 2.0 | 3.0 | 2.0 | 2.0 | 2.0 |
| Mechanic, Level I | 1.0 | 1.0 | 1.0 | 3.0 | 1.0 | 1.0 | 1.0 |
| Bus service workers | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 |
| | 29.0 | 29.0 | 29.0 | 29.0 | 29.0 | 30.0 | 30.0 |
| Total Maintenance | 39.0 | 39.0 | 39.0 | 40.0 | 40.0 | 41.0 | 41.0 |
| General Administration | | | | | | | |
| General Administration | 4.5 | 4.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 |
| Stores & Procurement | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Stores workers | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| Finance | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| Human Resources | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| Marketing | 3.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| Customer service | 6.5 | 6.0 | 6.0 | 6.0 | 6.0 | 8.0 | 8.0 |
| IT | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| Planning/Scheduling | 5.0 | 6.0 | 6.0 | 6.0 | 6.0 | 5.0 | 5.0 |
| Subtotal in full time equivalents | 31.0 | 30.0 | 29.0 | 29.0 | 29.0 | 30.0 | 30.0 |
| Fixed Route Operations | 257.0 | 256.0 | 259.0 | 262.0 | 263.0 | 265.0 | 265.0 |
| Paratransit | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| Total Operations | 259.0 | 258.0 | 261.0 | 264.0 | 265.0 | 267.0 | 267.0 |

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY2016 CAPITAL PROGRAM**

| | Funding Source | | | | Total |
|--|----------------|-----------------------|----------------|--------------|--------------|
| | Fed | State Bridge Tolls | State Bonds | TDA | |
| Non Revenue Fleet | | | \$ 66,000 | \$ 66,000 | \$ 66,000 |
| Facility Maintenance and Modernization | | | \$ 465,000 | \$ 465,000 | \$ 465,000 |
| Tools & Maintenance Equipment | | | \$ 257,000 | \$ 257,000 | \$ 257,000 |
| IT Equipment/Software | | | \$400,000 | \$ 400,000 | \$ 400,000 |
| Furniture & Office Equipment | | | \$116,000 | \$ 116,000 | \$ 116,000 |
| Total | - | - | 1,304,000 | \$ 1,304,000 | \$ 1,304,000 |

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY
CAPITAL PROGRAM**

In \$Thousands

| Programs | FY2014 | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 | Total |
|--------------------------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------|---------------|------------------|-----------------|-----------------|------------------|
| Non Revenue Fleet | 111 | 0 | 66 | 163 | 78 | 0 | 369 | 137 | 0 | 0 | 0 | 924 |
| Revenue Fleet | 17,952 | 20,123 | 0 | 3,728 | 782 | 761 | 0 | 0 | 30,024 | 600 | 0 | 73,970 |
| Facility Maintenance & Modernization | 855 | 1,115 | 465 | 550 | 550 | 0 | 100 | 100 | 100 | 500 | 2,100 | 6,435 |
| Signage and Street Amenities | 0 | 500 | 0 | 0 | 0 | 500 | 0 | 0 | 0 | 500 | 0 | 1,500 |
| Information Technology | 365 | 328 | 400 | 300 | 80 | 195 | 85 | 180 | 300 | 80 | 90 | 2,403 |
| Maintenance Equipment & Tools | 120 | 220 | 257 | 165 | 100 | 275 | 65 | 50 | 50 | 50 | 1,000 | 2,352 |
| Office Furniture and Equipment | 0 | 50 | 116 | 50 | 123 | 50 | 70 | 80 | 80 | 80 | 100 | 799 |
| Total Capital Program | 19,403 | 22,336 | 1,304 | 4,956 | 1,713 | 1,781 | 689 | 547 | 30,554 | 1,810 | 3,290 | 88,383 |
| Total Fixed-Route | 19,403 | 21,978 | 1,154 | 1,228 | 931 | 1,020 | 689 | 547 | 26,025 | 1,210 | 3,290 | 77,475 |
| Total Paratransit | - | 359 | 150 | 3,728 | 782 | 761 | - | - | 4,528 | 600 | - | 10,908 |
| \$ 19,403 | \$ 22,336 | \$ 1,304 | \$ 4,956 | \$ 1,713 | \$ 1,781 | \$ 1,781 | \$ 689 | \$ 547 | \$ 30,554 | \$ 1,810 | \$ 3,290 | \$ 88,383 |

| Funding Source | FY2014 | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 | Total |
|-----------------------------------|---------------|---------------|--------------|--------------|--------------|--------------|------------|------------|---------------|--------------|--------------|---------------|
| Fed 5307 | 14,480 | 16,203 | - | 3,094 | 649 | 632 | - | - | 24,323 | 488 | - | 59,868 |
| Transportation Development Act | 2,478 | 378 | 1,304 | 1,228 | 931 | 520 | 689 | 547 | 3,781 | 793 | 1,290 | 13,939 |
| State Transportation bonds | 1,091 | 3,210 | - | 453 | 95 | 93 | - | - | 1,032 | - | - | 5,974 |
| Lifeline- 1B pop based bonds | 485 | - | - | - | - | - | - | - | - | - | - | 485 |
| State Transportation- 1B security | - | - | - | - | - | - | - | - | - | - | - | - |
| Bridge Toll Revenue | 869 | 929 | - | 180 | 38 | 37 | - | - | 1,417 | 29 | - | 3,499 |
| Carryover of Prior yrs funding | - | 1,117 | - | - | - | - | - | - | - | - | - | 1,117 |
| To be Determined | - | 500 | - | - | - | 500 | - | - | - | 500 | 2,000 | 3,500 |
| Total Capital Revenue | 19,403 | 22,337 | 1,304 | 4,956 | 1,713 | 1,781 | 689 | 547 | 30,554 | 1,810 | 3,290 | 88,383 |

| | | | | | | | | | | | | |
|----------------------------|----|---|--|----|---|---|--|--|----|---|--|-----|
| Revenue Fleet replacements | | | | | | | | | | | | |
| # Fixed Route vehicles | 31 | | | 42 | 6 | 4 | | | 40 | | | 71 |
| # Paratransit vehicles | | 3 | | | | | | | 45 | 6 | | 106 |

CENTRAL CONTRA COSTA TRANSIT AUTHORITY
TEN YEAR FORECAST In \$ Thousands

| | FY2014 | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenue Hours | 222,504 | 222,504 | 224,324 | 224,324 | 224,324 | 224,324 | 224,324 | 224,324 | 224,324 | 224,324 | 224,324 |
| 1 Passenger Fares | 3,315 | 3,256 | 3,321 | 3,719 | 3,794 | 3,870 | 4,334 | 4,421 | 4,509 | 5,060 | 5,151 |
| 2 Special Fares | 1,169 | 1,341 | 1,368 | 1,395 | 1,423 | 1,452 | 1,481 | 1,510 | 1,540 | 1,571 | 1,603 |
| 3 Advertising | 580 | 600 | 617 | 623 | 629 | 635 | 650 | 667 | 683 | 700 | 718 |
| 4 Investment & Other | 108 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 |
| 5 FTA Sec 8 Planning | - | 30 | - | 30 | - | 30 | - | 30 | - | 30 | - |
| 6 FTA Preventive Maintenance | 488 | - | - | 375 | 382 | 390 | 398 | 406 | 414 | 422 | 431 |
| 7 FTA New Freedom | - | 47 | 53 | - | - | - | - | - | - | - | - |
| 8 Other state grants | - | 117 | 117 | 117 | 117 | 117 | 117 | 117 | 117 | 117 | 117 |
| 9 STA Population | 2,150 | 2,069 | 2,205 | 2,173 | 2,228 | 2,283 | 2,340 | 2,399 | 2,459 | 2,520 | 2,583 |
| 10 TDA 4.0 | 14,665 | 15,173 | 17,979 | 17,871 | 18,318 | 18,689 | 18,716 | 19,246 | 19,712 | 19,675 | 20,149 |
| 11 Measure J | 4,082 | 4,277 | 4,212 | 4,382 | 4,559 | 4,765 | 4,981 | 5,207 | 5,443 | 5,690 | 5,948 |
| 12 BART Express Funds | 659 | 698 | 740 | 762 | 785 | 808 | 833 | 858 | 883 | 910 | 937 |
| 13 Dougherty Valley dev fees/other | - | - | 100 | 150 | 150 | 150 | 164 | - | - | - | - |
| 14 Other Local Grants | 176 | 25 | 186 | 190 | 193 | 197 | 201 | 205 | 209 | 214 | 218 |
| 15 RM2/Meas J- Express | 145 | 145 | 145 | 145 | 145 | 145 | 145 | 145 | 145 | 145 | 145 |
| 16 Lifeline-CC County | 23 | - | 0 | - | - | - | - | - | - | - | - |
| 17 Total Fixed Route Operating Revenue | 27,560 | 27,886 | 31,153 | 32,043 | 32,832 | 33,641 | 34,470 | 35,320 | 36,226 | 37,155 | 38,111 |
| 18 Operating Expenses w/o contingency % increase in expenses | 27,603 | 27,886 | 30,128 | 32,043 | 32,832 | 33,641 | 34,470 | 35,320 | 36,226 | 37,155 | 38,111 |
| 19 Operating expense contingency | - | 1.0% | 8.0% | 6.4% | 2.5% | 2.5% | 2.5% | 2.5% | 2.6% | 2.6% | 2.6% |
| 20 Total Fixed Route Operating Expenses | 27,603 | 27,886 | 31,153 | 32,043 | 32,832 | 33,641 | 34,470 | 35,320 | 36,226 | 37,155 | 38,111 |
| Revenue Hours | 74,394 | 74,394 | 74,394 | 74,394 | 74,394 | 74,394 | 74,394 | 74,394 | 74,394 | 74,394 | 74,394 |
| 21 Passenger Fares | 621 | 627 | 640 | 729 | 744 | 759 | 865 | 882 | 900 | 1,026 | 1,046 |
| 22 Non-Operating revenue | - | - | - | - | - | - | - | - | - | - | - |
| 23 FTA Section 5307 | 1,393 | 1,082 | 1,341 | 1,295 | 1,331 | 1,358 | 1,295 | 1,321 | 1,346 | 1,347 | 1,374 |
| 24 TDA 4.5 | 813 | 766 | 830 | 859 | 884 | 911 | 938 | 966 | 995 | 1,025 | 1,056 |
| 25 TDA 4.0 | - | - | - | - | - | - | - | - | - | - | - |
| 26 Measure J | 1,308 | 1,381 | 1,428 | 1,486 | 1,545 | 1,616 | 1,689 | 1,765 | 1,845 | 1,845 | 1,929 |
| 27 STA Paratransit & Rev based | 916 | 1,114 | 978 | 1,002 | 1,027 | 1,053 | 1,079 | 1,106 | 1,134 | 1,162 | 1,191 |
| 28 Bart ADA service | 180 | 174 | 177 | 183 | 188 | 194 | 200 | 206 | 212 | 218 | 225 |
| 29 Total Paratransit Operating Revenue | 5,231 | 5,145 | 5,393 | 5,554 | 5,719 | 5,890 | 6,066 | 6,247 | 6,433 | 6,625 | 6,823 |
| 30 Total Paratransit Operating Expenses | 5,231 | 5,145 | 5,393 | 5,554 | 5,720 | 5,890 | 6,066 | 6,247 | 6,433 | 6,625 | 6,823 |
| % increase in expenses | - | -1.6% | 4.8% | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% |
| 31 Total CCCTA Operating Budget | \$ 32,834 | \$ 33,031 | \$ 36,546 | \$ 37,597 | \$ 38,552 | \$ 39,531 | \$ 40,536 | \$ 41,567 | \$ 42,659 | \$ 43,780 | \$ 44,933 |

CENTRAL CONTRA COSTA TRANSIT AUTHORITY
TEN YEAR FORECAST In \$ Thousands

| | FY2014 | FY2015 | FY2016 | FY2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 |
|---|------------------|------------------|-----------------|-----------------|-----------------|-----------------|---------------|---------------|------------------|-----------------|-----------------|
| 32 Capital Revenue | | | | | | | | | | | |
| 33 Federal | 14,480 | 16,203 | - | 3,094 | 649 | 632 | - | - | 24,323 | 488 | - |
| 34 Transportation Development Act | 2,479 | 378 | 1,304 | 1,228 | 931 | 520 | 689 | 547 | 3,781 | 793 | 1,290 |
| 35 Prop 1B bonds | 1,091 | 3,210 | - | 453 | 95 | 93 | - | - | 1,032 | - | - |
| 36 Lifeline- 1B pop based bonds | 485 | - | - | - | - | - | - | - | - | - | - |
| 37 State Transportation- 1B security | - | - | - | - | - | - | - | - | - | - | - |
| 38 Bridge Toll revenues | 868 | 929 | - | 180 | 38 | 37 | - | - | 1,417 | 29 | - |
| 39 Carryover of unused prior year funding | - | 1,117 | - | - | - | - | - | - | - | - | - |
| 40 To be determined | - | 500 | - | - | - | 500 | - | - | - | - | - |
| 41 Total Capital Revenue | \$ 19,403 | \$ 22,337 | \$ 1,304 | \$ 4,956 | \$ 1,713 | \$ 1,781 | \$ 689 | \$ 547 | \$ 30,554 | \$ 1,810 | \$ 3,290 |

| | | | | | | | | | | | |
|----------------------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|---------------|---------------|------------------|-----------------|-----------------|
| 42 Capital Projects | \$ 19,403 | \$ 22,337 | \$ 1,304 | \$ 4,956 | \$ 1,713 | \$ 1,781 | \$ 689 | \$ 547 | \$ 30,554 | \$ 1,810 | \$ 3,290 |
|----------------------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|---------------|---------------|------------------|-----------------|-----------------|

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

TDA RESERVE In \$ Thousands

| | FY2014 | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 43 Beginning Balance | \$ 11,085 | \$ 9,522 | \$ 10,267 | \$ 8,039 | \$ 6,591 | \$ 5,524 | \$ 5,042 | \$ 4,926 | \$ 5,001 | \$ 1,971 | \$ 2,581 |
| 44 Estimated TDA 4.0 Allocation | \$ 15,581 3.63% | \$ 16,296 4.58% | \$ 17,055 4.86% | \$ 17,652 3.50% | \$ 18,181 3.00% | \$ 18,727 3.50% | \$ 19,289 3.00% | \$ 19,867 3.00% | \$ 20,463 3.00% | \$ 21,077 3.00% | \$ 21,709 3.00% |
| TDA 4.0 Needed for Operations and Capital: | | | | | | | | | | | |
| 45 Used for Fixed route operations | (14,665) | (15,173) | (17,979) | (17,871) | (18,318) | (18,689) | (18,716) | (19,245) | (19,712) | (19,674) | (20,149) |
| 46 Used for Paratransit operations | (14,665) | (15,173) | (17,979) | (17,871) | (18,318) | (18,689) | (18,716) | (19,245) | (19,712) | (19,674) | (20,149) |
| 47 TDA used for Operations | (2,479) | (378) | (1,304) | (1,228) | (931) | (520) | (689) | (547) | (3,781) | (793) | (1,290) |
| 48 Used for capital program | | | | | | | | | | | |
| 49 Ending TDA Reserve | \$ 9,522 | \$ 10,267 | \$ 8,039 | \$ 6,591 | \$ 5,524 | \$ 5,042 | \$ 4,926 | \$ 5,001 | \$ 1,971 | \$ 2,581 | \$ 2,851 |

Number Of Months of Operating Expenses in Reserve

Percentage of operating budget

| | | | | | | | | | | | |
|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | 3.5 | 3.7 | 2.6 | 2.1 | 1.7 | 1.5 | 1.5 | 1.4 | 0.6 | 0.7 | 0.8 |
| | 29% | 31% | 22% | 18% | 14% | 13% | 12% | 12% | 5% | 6% | 6% |

| | | | | | | | | | | | |
|-------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| safe harbor lease | 1,443 | 1,443 | 1,443 | 1,443 | 1,443 | 1,443 | 1,443 | 1,443 | 1,443 | 1,443 | 1,443 |
| | 4.0 | 4.3 | 3.1 | 2.6 | 2.2 | 2.0 | 1.9 | 1.9 | 1.0 | 1.1 | 1.1 |

CENTRAL CONTRA COSTA TRANSIT AUTHORITY
DETAILED BUDGET

| | FY 2014 ACT | Est/Act FY 2015 | FY 2015 Budget | Over (Under) | FY 2016 Budget | Over (Under) FY 2015 Est/Actual |
|-----------------------------|-------------------|-------------------|-------------------|------------------|-------------------|---------------------------------|
| FIXED ROUTE | | | | | | |
| Wages, Operators | 7,336,396 | 7,386,200 | 7,460,000 | (73,800) | 7,650,200 | 264,000 |
| Wages, Operator/trainer | 95,624 | 150,000 | 127,500 | 22,500 | 159,000 | 9,000 |
| Wages, Trans Admin | 1,030,701 | 1,067,470 | 1,068,917 | (1,447) | 1,049,509 | (17,961) |
| Wages, Scheduling | 117,318 | 120,234 | 117,301 | 2,933 | 120,152 | (82) |
| Wages, Maint Admin | 401,754 | 414,616 | 396,461 | 18,155 | 410,622 | (3,994) |
| Wages, Building Maint. | 290,912 | 291,648 | 282,977 | 8,671 | 303,828 | 12,180 |
| Wages, Customer Service | 339,783 | 360,094 | 352,374 | 7,720 | 394,235 | 34,141 |
| Wages, Promotion | 132,521 | 134,055 | 131,843 | 2,212 | 133,529 | (526) |
| Wages, EE Services | 156,266 | 157,673 | 146,644 | 11,029 | 153,776 | (3,897) |
| Wages, Finance | 342,001 | 360,770 | 351,008 | 9,762 | 361,390 | 620 |
| Wages, Safety & Trng | 145,506 | 97,812 | 138,378 | (40,566) | 155,653 | 57,841 |
| Wages, General Admin | 421,569 | 444,627 | 392,229 | 52,398 | 449,757 | 5,130 |
| Salariad Pool | - | - | 50,372 | (50,372) | - | - |
| Performance based Comp Pool | - | - | 40,000 | (40,000) | 40,000 | 40,000 |
| Wages, Admin Bonus | - | 600 | - | 600 | - | (600) |
| Wages, Board | 21,800 | 22,500 | 26,400 | (3,900) | 26,400 | 3,900 |
| Wages, Planning | 404,973 | 390,566 | 408,077 | (17,511) | 368,732 | (21,834) |
| Wages, Service Workers | 343,537 | 359,148 | 396,341 | (37,193) | 402,060 | 42,912 |
| Wages, Serv Wrkr Bonus | 2,200 | - | - | - | 2,200 | 2,200 |
| Wages, Mechanics | 865,215 | 964,215 | 977,847 | (13,632) | 1,048,985 | 84,770 |
| Wages, Mechanic Bonus | 3,150 | 6,400 | 4,650 | 1,750 | 4,650 | (1,750) |
| Total Wages | 12,451,226 | 12,728,628 | 12,869,319 | (140,691) | 13,234,678 | 506,050 4% |
| Sick, Operators | 300,699 | 351,800 | 330,600 | 21,200 | 355,800 | 4,000 |
| Sick, Trans Admin | 22,894 | 23,776 | 24,103 | (327) | 29,615 | 5,839 |
| Sick, Scheduling | 6,655 | 3,312 | 2,752 | 560 | 3,402 | 90 |
| Sick, Maint Admin | 3,762 | 8,063 | 9,433 | (1,370) | 11,811 | 3,748 |
| Sick, Building Maint. | 18,342 | 20,853 | 6,345 | 14,508 | 8,537 | (12,316) |
| Sick, Customer Svc | 12,550 | 12,185 | 6,577 | 5,608 | 10,930 | (1,255) |
| Sick, Promotion | 4,096 | 3,462 | 3,139 | 323 | 3,834 | 372 |
| Sick, EE Services | 970 | 437 | 3,491 | (3,054) | 4,415 | 3,978 |
| Sick, Finance | 15,895 | 8,022 | 8,344 | (322) | 10,362 | 2,340 |
| Sick, Safety & Trng | 2,447 | 2,000 | 3,999 | (1,999) | 4,395 | 2,395 |
| Sick, General Admin | 3,312 | 9,147 | 9,193 | (46) | 12,630 | 3,483 |
| Sick, Planning | 16,552 | 25,654 | 9,626 | 16,028 | 10,507 | (15,147) |
| Sick, Service Workers | 4,212 | 6,751 | 5,449 | 1,302 | 5,570 | (1,181) |

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY
DETAILED BUDGET**

| | FY 2014 ACT | Est/Act FY 2015 | FY 2015 Budget | Over (Under) | FY 2016 Budget | Over (Under) FY 2015 Est/Actual |
|-------------------------------|--------------------|------------------------|-----------------------|---------------------|-----------------------|--|
| Sick, Mechanics | 14,570 | 20,485 | 23,605 | (3,120) | 20,523 | 38 |
| Total Sick Pay | 426,956 | 495,947 | 446,656 | 49,291 | 492,331 | (3,616) -1% |
| Holiday, Operators | 364,307 | 368,100 | 379,500 | (11,400) | 373,500 | 5,400 |
| Holiday, Trans Admin | 51,042 | 46,633 | 54,533 | (7,900) | 55,801 | 9,168 |
| Holiday, Scheduling | 5,931 | 6,227 | 6,227 | - | 6,410 | 183 |
| Holiday, Maint Admin | 20,661 | 21,074 | 21,342 | (268) | 22,255 | 1,181 |
| Holiday, Building Maint. | 14,407 | 14,695 | 14,293 | 402 | 16,085 | 1,390 |
| Holiday, Customer Svc | 10,133 | 16,060 | 14,880 | 1,180 | 20,595 | 4,535 |
| Holiday, Promotion | 7,627 | 7,130 | 7,102 | 28 | 7,225 | 95 |
| Holiday, EE Services | 8,012 | 7,780 | 7,898 | (118) | 8,319 | 539 |
| Holiday, Finance | 17,576 | 17,928 | 18,879 | (951) | 19,525 | 1,597 |
| Holiday, Safety & Trng | 7,771 | 4,828 | 7,967 | (3,139) | 8,282 | 3,454 |
| Holiday, General Admin | 19,765 | 20,160 | 16,826 | 3,334 | 19,484 | (676) |
| Holiday, Planning | 22,515 | 18,965 | 21,778 | (2,813) | 19,798 | 833 |
| Holiday, Service Workers | 15,059 | 19,000 | 19,379 | (379) | 19,775 | 775 |
| Holiday, Mechanics | 45,795 | 51,000 | 51,966 | (966) | 55,717 | 4,717 |
| Total Holiday Pay | 610,601 | 619,580 | 642,570 | (22,990) | 652,771 | 33,191 5% |
| Vacation, Operators | 527,860 | 479,700 | 514,800 | (35,100) | 498,200 | 18,500 |
| Vacation, Trans Admin | 77,815 | 82,754 | 81,156 | 1,598 | 85,092 | 2,338 |
| Vacation, Scheduling | 8,515 | 8,882 | 8,313 | 569 | 8,625 | (257) |
| Vacation, Maint Admin | 37,110 | 36,408 | 34,065 | 2,343 | 36,461 | 53 |
| Vacation, Building Maint. | 22,679 | 22,103 | 19,648 | 2,455 | 23,319 | 1,216 |
| Vacation, Customer Svc | 20,647 | 23,147 | 18,201 | 4,946 | 26,364 | 3,217 |
| Vacation, Promotion | 11,704 | 11,610 | 11,417 | 193 | 11,617 | 7 |
| Vacation, EE Services | 13,107 | 13,488 | 12,682 | 806 | 13,358 | (130) |
| Vacation, Finance | 30,687 | 30,523 | 29,826 | 697 | 30,857 | 334 |
| Vacation, Safety & Trng | 13,342 | 8,943 | 15,795 | (6,852) | 10,726 | 1,783 |
| Vacation, General Admin | 35,511 | 32,901 | 31,507 | 1,394 | 32,823 | (78) |
| Vacation, Planning | 30,956 | 28,263 | 31,236 | (2,973) | 28,998 | 735 |
| Vacation, Service Wrkrs | 21,915 | 22,861 | 23,972 | (1,111) | 25,951 | 3,090 |
| Vacation, Mechanics | 67,032 | 66,782 | 70,197 | (3,415) | 81,503 | 14,721 |
| Total Accrued Vacation | 918,880 | 868,365 | 902,815 | (34,450) | 913,894 | 45,529 5% |
| Abs Pay, Operators | 60,201 | 56,300 | 61,700 | (5,400) | 56,900 | 600 |
| Abs Pay, Trans Admin | 1,468 | 800 | 2,834 | (2,034) | 2,593 | 1,793 |

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY
DETAILED BUDGET**

| | FY 2014 ACT | Est/Act FY 2015 | FY 2015 Budget | Over (Under) | FY 2016 Budget | Over (Under) FY 2015 Est/Actual |
|----------------------------|-------------------|-------------------|-------------------|------------------|-------------------|---------------------------------|
| Abs Pay, Scheduling | - | 100 | 324 | (224) | 297 | 197 |
| Abs Pay, Maint Admin | 602 | 500 | 1,110 | (610) | 1,033 | 533 |
| Abs Pay, Building Maint. | - | 500 | 746 | (246) | 747 | 247 |
| Abs Pay, Customer Svc | 1,180 | 500 | 530 | (30) | 736 | 236 |
| Abs Pay, Promotion | - | 300 | 369 | (69) | 335 | 35 |
| Abs Pay, EE Services | - | 400 | 411 | (11) | 386 | (14) |
| Abs Pay, Finance | 4,973 | 800 | 981 | (181) | 907 | 107 |
| Abs Pay, Safety & Trng | - | - | - | - | 384 | 384 |
| Abs Pay, General Admin | 1,180 | 800 | 875 | (75) | 906 | 106 |
| Abs Pay, Planning | - | 500 | 1,132 | (632) | 920 | 420 |
| Abs Pay, Service Wrkrs | - | 300 | 377 | (77) | 386 | 86 |
| Abs Pay, Mechanics | - | 3,000 | 450 | 2,550 | 483 | (2,517) |
| Total Absence Pay | 69,604 | 64,800 | 71,839 | (7,039) | 67,013 | 2,213 |
| Total Compensation | 14,477,267 | 14,777,320 | 14,933,199 | (155,879) | 15,360,687 | 583,367 |
| FICA, Operators | 114,713 | 117,900 | 125,200 | (7,300) | 119,300 | 1,400 |
| FICA, Trans Admin | 15,555 | 18,286 | 17,857 | 429 | 17,724 | (562) |
| FICA, Scheduling | 1,687 | 2,003 | 1,956 | 47 | 2,014 | 11 |
| FICA, Maint Admin | 2,075 | 2,020 | 2,004 | 16 | 2,052 | 32 |
| FICA, Building Maint. | 4,937 | 5,223 | 4,510 | 713 | 4,565 | (657) |
| FICA, Customer Service | 5,601 | 5,692 | 5,692 | - | 6,566 | 874 |
| FICA, Promotion | 2,217 | 2,231 | 2,231 | - | 2,270 | 39 |
| FICA, EE Services | 2,596 | 2,481 | 2,481 | - | 2,614 | 133 |
| FICA, Finance | 4,845 | 5,085 | 4,975 | 110 | 5,155 | 70 |
| FICA, General Admin | 6,949 | 7,953 | 7,953 | - | 8,165 | 212 |
| FICA, Board Members | 1,742 | 2,020 | 2,020 | - | 2,020 | (0) |
| FICA, Planning | 6,776 | 6,842 | 6,842 | - | 6,220 | (622) |
| FICA, Service Workers | 4,898 | 5,855 | 5,855 | - | 5,955 | 100 |
| FICA, Mechanics | 10,185 | 13,546 | 13,546 | - | 13,574 | 28 |
| Total FICA/Medicare | 184,776 | 197,136 | 203,122 | (5,986) | 199,643 | 2,507 |
| PERS-RET, Operators | 789,709 | 779,038 | 824,282 | (45,244) | 928,600 | 149,562 |
| PERS-RET, Trans Admin | 124,791 | 65,047 | 134,877 | (69,830) | 163,987 | 98,940 |
| PERS-RET, Scheduling | 13,819 | 9,775 | 14,489 | (4,714) | 17,357 | 7,582 |
| PERS-RET, Maint Admin | 63,795 | 66,409 | 66,593 | (184) | 75,047 | 8,638 |
| PERS-RET, Bldg Maint. | 35,051 | 36,722 | 36,891 | (169) | 46,374 | 9,652 |
| PERS-RET, Cstmr Svc | 40,219 | 44,207 | 42,487 | 1,720 | 59,250 | 15,043 |
| PERS-RET, Promotion | 20,230 | 20,822 | 21,146 | (324) | 23,110 | 2,288 |
| Total | 184,776 | 197,136 | 203,122 | (5,986) | 199,643 | 2,507 |
| | | | | | | 1% |

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY
DETAILED BUDGET**

| | FY 2014 ACT | Est/Act FY 2015 | FY 2015 Budget | Over (Under) | FY 2016 Budget | Over (Under) FY 2015 Est/Actual |
|--------------------------|------------------|------------------|------------------|------------------|------------------|---------------------------------|
| PERS-RET, EE Services | 22,238 | 23,147 | 23,242 | (95) | 26,525 | 3,378 |
| PERS-RET, Finance | 51,477 | 54,253 | 53,452 | 801 | 60,840 | 6,587 |
| PERS-RET, Sfty & Trng | 23,355 | 22,461 | 24,367 | (1,906) | 28,705 | 6,244 |
| PERS-RET, Gen Admin | 62,672 | 64,031 | 64,397 | (366) | 79,116 | 15,085 |
| PERS-RET, Planning | 58,777 | 51,475 | 59,723 | (8,248) | 64,635 | 13,160 |
| GM-457 Retirement | 13,943 | 14,500 | 14,500 | (0) | 14,500 | 0 |
| PERS-RET, Service Wrkr | 37,428 | 39,560 | 44,522 | (4,962) | 53,544 | 13,984 |
| PERS-RET, Mechanics | 101,515 | 108,224 | 119,700 | (11,476) | 150,865 | 42,641 |
| Total Retirement | 1,459,019 | 1,399,671 | 1,544,668 | (144,997) | 1,792,454 | 392,783 |
| Medical, Operators | 696,665 | 673,189 | 689,997 | (16,808) | 673,189 | - |
| Medical, Trans Admin | 85,149 | 101,387 | 83,155 | 18,232 | 101,387 | - |
| Medical, Scheduling | 16,757 | 16,757 | 16,754 | 3 | 16,757 | - |
| Medical, Maint Admin | 15,183 | 30,444 | 15,182 | 15,262 | 30,444 | - |
| Medical, Building Maint. | 47,746 | 45,895 | 51,511 | (5,616) | 45,895 | - |
| Medical, Customer Svc | 13,398 | 25,526 | 8,198 | 17,328 | 25,526 | - |
| Medical, Promotion | 7,898 | 10,219 | 7,897 | 2,322 | 10,219 | - |
| Medical, Finance | 34,015 | 30,356 | 34,621 | (4,265) | 30,356 | - |
| Medical, Safety & Trng | 7,592 | 6,627 | 7,594 | (967) | 6,627 | - |
| Medical, General Admin | 68,213 | 73,197 | 60,625 | 12,572 | 73,197 | - |
| Medical, Planning | 31,118 | 32,965 | 28,762 | 4,203 | 32,965 | - |
| Medical, Service Workers | 164,693 | 170,368 | 158,877 | 11,491 | 204,470 | 34,102 |
| Medical, Mechanics | 269,729 | 336,501 | 301,866 | 34,635 | 388,493 | 51,992 |
| Medical Admin Charge | 9,391 | 10,360 | 11,000 | (640) | 11,000 | 640 |
| Medical, Retirees | 118,538 | 156,000 | 168,514 | (12,514) | 170,000 | 14,000 |
| OPEB benefits | 368,159 | 391,304 | 334,000 | 57,304 | 395,000 | 3,696 |
| Total Medical | 1,954,244 | 2,111,095 | 1,978,553 | 132,542 | 2,215,525 | 104,430 |
| Dental, Operators | 239,219 | 242,383 | 241,421 | 962 | 249,654 | 7,271 |
| Dental, Trans Admin | 24,477 | 26,197 | 25,387 | 810 | 26,983 | 786 |
| Dental, Scheduling | 3,290 | 3,402 | 3,356 | 46 | 3,504 | 102 |
| Dental, Maint Admin | 5,254 | 5,339 | 5,426 | (87) | 5,499 | 160 |
| Dental, Building Maint. | 8,150 | 7,368 | 8,498 | (1,130) | 7,589 | 221 |
| Dental, Customer Svc | 9,138 | 10,962 | 7,289 | 3,673 | 11,291 | 329 |
| Dental, Promotion | 1,964 | 2,037 | 1,556 | 481 | 2,098 | 61 |
| Dental, EE Services | 2,736 | 2,766 | 2,811 | (45) | 2,849 | 83 |
| Dental, Finance | 5,649 | 5,310 | 5,942 | (632) | 5,469 | 159 |
| Dental, Safety & Trng | 1,411 | 1,001 | 1,423 | (422) | 1,031 | 30 |

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY
DETAILED BUDGET**

| | FY 2014 ACT | Est/Act FY 2015 | FY 2015 Budget | Over (Under) | FY 2016 Budget | Over (Under) FY 2015 Est/Actual |
|-----------------------------|----------------|-----------------|----------------|----------------|----------------|---------------------------------|
| Dental, General Admin | 6,041 | 6,556 | 5,447 | 1,109 | 6,753 | 197 |
| Dental, Planning | 7,437 | 7,669 | 7,693 | (24) | 7,899 | 230 |
| Total Dental | 314,766 | 320,990 | 316,249 | 4,741 | 330,620 | 9,630 3% |
| WC, Operators | 442,975 | 513,848 | 513,848 | - | 529,263 | 15,415 |
| WC, Trans Admin | 48,800 | 55,588 | 55,588 | - | 57,256 | 1,668 |
| WC, Scheduling | 4,600 | 5,240 | 5,240 | - | 5,397 | 157 |
| WC, Maint Admin | 21,700 | 24,718 | 24,718 | - | 25,460 | 742 |
| WC, Building Maint. | 10,800 | 12,302 | 12,302 | - | 12,671 | 369 |
| WC, Customer Svc | 25,300 | 28,819 | 28,819 | - | 29,684 | 865 |
| WC, Promotion | 12,700 | 14,467 | 14,467 | - | 14,901 | 434 |
| WC, EE Services | 12,700 | 14,467 | 14,467 | - | 14,901 | 434 |
| WC, Finance | 21,700 | 24,718 | 24,718 | - | 25,460 | 742 |
| WC, Safety & Trng | 12,700 | 14,467 | 14,467 | - | 14,901 | 434 |
| WC, General Admin | 23,500 | 26,769 | 26,769 | - | 27,572 | 803 |
| WC, Planning | 19,000 | 21,643 | 21,643 | - | 22,292 | 649 |
| WC, Service Workers | 37,100 | 42,261 | 42,261 | - | 43,529 | 1,268 |
| WC, Mechanics | 112,100 | 127,693 | 127,693 | - | 131,524 | 3,831 |
| Total Workers Comp | 805,675 | 927,000 | 927,000 | - | 954,810 | 27,810 3% |
| Life, Operators | 63,226 | 64,955 | 68,892 | (3,937) | 66,904 | 1,949 |
| Life, Trans Admin | 7,374 | 7,707 | 7,622 | 85 | 7,938 | 231 |
| Life, Scheduling | 872 | 873 | 885 | (12) | 899 | 26 |
| Life, Maint Admin | 3,820 | 3,689 | 6,803 | (3,114) | 3,800 | 111 |
| Life, Building Maint. | 2,394 | 9,146 | 2,569 | 6,577 | 9,420 | 274 |
| Life, Customer Svc | 2,984 | 3,127 | 3,097 | 30 | 3,221 | 94 |
| Life, Promotion | 1,275 | 1,275 | 1,306 | (31) | 1,313 | 38 |
| Life, EE Services | 1,380 | 1,382 | 1,408 | (26) | 1,423 | 41 |
| Life, Finance | 2,804 | 2,489 | 2,929 | (440) | 2,564 | 75 |
| Life, Safety & Trng | 963 | 769 | 1,033 | (264) | 792 | 23 |
| Life, General Admin | 2,880 | 3,014 | 3,025 | (11) | 3,104 | 90 |
| Life, Planning | 3,658 | 3,235 | 3,718 | (483) | 3,332 | 97 |
| Total Life Insurance | 93,630 | 101,661 | 103,287 | (1,626) | 104,711 | 3,050 3% |
| SUI, Operators | 82,704 | 83,000 | 82,600 | 400 | 82,600 | (400) |
| SUI, Trans Admin | 7,714 | 7,700 | 6,944 | 756 | 7,083 | (617) |
| SUI, Scheduling | 868 | 868 | 868 | - | 865 | 17 |
| SUI, Maint Admin | 2,170 | 2,170 | 2,170 | - | 2,213 | 43 |

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY
DETAILED BUDGET**

| | FY 2014 ACT | Est/Act FY 2015 | FY 2015 Budget | Over (Under) | FY 2016 Budget | Over (Under) FY 2015 Est/Actual |
|---------------------------------|-------------------|-------------------|-------------------|------------------|-------------------|---------------------------------|
| SUI, Building Maint. | 3,833 | 3,850 | 1,736 | 2,114 | 2,656 | (1,194) |
| SUI, Customer Svc | 3,487 | 3,500 | 3,472 | 28 | 3,984 | 484 |
| SUI, Promotion | 868 | 868 | 868 | - | 885 | 17 |
| SUI, Safety & Trng | 868 | 868 | 868 | - | 885 | 17 |
| SUI, General Admin | 3,054 | 3,038 | 2,170 | 868 | 3,099 | 61 |
| SUI, EE Services | 868 | 868 | 868 | - | 885 | 17 |
| SUI, Finance | 2,170 | 2,170 | 2,604 | (434) | 2,213 | 43 |
| SUI, Planning | 2,480 | 2,480 | 2,604 | (124) | 2,213 | (267) |
| SUI, Service Workers | 4,782 | 4,782 | 4,340 | 442 | 4,427 | (355) |
| SUI, Mechanics | 7,728 | 7,728 | 8,246 | (518) | 8,411 | 683 |
| Total SUI | 123,594 | 123,890 | 120,358 | 3,532 | 122,441 | (1,449) |
| Operator Uniforms | 47,641 | 48,000 | 48,000 | - | 48,000 | - |
| Uniforms - Maint. Pers. | 14,361 | 13,965 | 14,000 | (35) | 14,880 | 915 |
| Total Uniforms | 62,002 | 61,965 | 62,000 | (35) | 62,880 | 915 |
| Operator Medical Exams | 10,890 | 11,000 | 10,000 | 1,000 | 11,000 | - |
| Emp Assistance Prog. | 13,519 | 14,506 | 14,000 | 506 | 14,000 | (506) |
| Cafeteria Plan- Admin | 280,831 | 286,624 | 266,234 | 20,390 | 333,560 | 46,936 |
| Other Fringe | 15,793 | - | - | - | - | - |
| Cafeteria Plan-ATU | 901,098 | 941,591 | 950,832 | (9,241) | 1,119,067 | 177,476 |
| Mechanic Tool Allowance | 10,883 | 14,470 | 14,500 | (30) | 14,500 | 30 |
| Wellness Program | 19,834 | 27,000 | 27,000 | - | 28,000 | 1,000 |
| Substance Abuse Prog. | 9,903 | 8,913 | 8,500 | 413 | 8,500 | (413) |
| Ergonomics/W/C Prog | 700 | - | - | - | - | - |
| Total Other Benefits | 1,263,451 | 1,304,104 | 1,291,066 | 13,038 | 1,528,627 | 224,523 |
| Total Benefits | 8,287,198 | 8,596,204 | 8,610,183 | (13,979) | 9,437,720 | 841,516 |
| Total Wages and Benefits | 20,738,424 | 21,324,832 | 21,479,502 | (154,670) | 22,672,398 | 1,347,566 |
| Management Services | 57,967 | 6,575 | 35,000 | (28,425) | 25,000 | 18,425 |
| Agency Fees | 100 | 300 | 300 | - | 300 | - |
| In-Service Monitoring | - | 6,000 | 6,000 | - | 6,000 | - |
| Mobility Services | 30,365 | 31,300 | 31,300 | - | 32,200 | 900 |
| Schedules/Graphics | 47,976 | 62,667 | 70,000 | (7,333) | 70,000 | 7,333 |
| Promotions | 136,796 | 180,000 | 180,000 | - | 180,000 | - |
| Recruitment | 22,179 | 31,538 | 10,000 | 21,538 | 25,000 | (6,538) |
| Hiring Costs | 196,621 | 362,698 | 275,000 | 87,698 | 18,000 | 18,000 |
| Legal Fees | | | | | 385,000 | 22,302 |

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY
DETAILED BUDGET**

| | FY 2014 ACT | Est/Act FY 2015 | FY 2015 Budget | Over (Under) | FY 2016 Budget | Over (Under) FY 2015 Est/Actual |
|----------------------------------|-------------|-----------------|----------------|--------------|----------------|---------------------------------|
| Financial services | - | - | - | - | 10,000 | 10,000 |
| Auditor Fees | 50,700 | 42,500 | 43,000 | (500) | 43,500 | 1,000 |
| Freight In and Out | 6,981 | 6,813 | 7,000 | (187) | 7,000 | 187 |
| Bid and Hearing Notices | 1,094 | 1,000 | 1,000 | - | 1,000 | - |
| Service Development | 2,703 | 40,000 | 40,000 | - | 40,000 | - |
| Trans. Printing/Reproduc. | 2,609 | 5,000 | 5,000 | - | 5,000 | - |
| Payroll Services | 61,226 | 62,424 | 55,000 | 7,424 | 64,000 | 1,576 |
| Bank service charge | 84 | 70 | 100 | (30) | 100 | 30 |
| Commuter check process fee | 298 | 294 | 160 | 134 | 300 | 6 |
| Pay PERS file upload | - | - | - | - | - | - |
| Special Planning- reimb expenses | 143,434 | 81,852 | - | 61,852 | 66,500 | (15,352) |
| Temporary Help-All depts | 24,577 | 20,000 | 20,000 | 20,000 | 25,000 | 5,000 |
| Temp Help-Shop | 5,604 | - | - | - | - | - |
| Temporary Help-Transportation | - | 2,000 | 2,000 | - | 2,000 | - |
| Clipper Fees | - | - | - | - | 100,000 | 100,000 |
| SVR-Differential/Radiator | 50,287 | 28,453 | 47,500 | (19,047) | 34,700 | 6,247 |
| SVR-Transmission | 121,602 | 84,100 | 85,000 | (900) | 65,000 | (19,100) |
| SVR-Upholstery/Glass | 20,500 | 28,328 | 30,000 | (1,672) | 54,000 | 25,672 |
| SVR-Towing | 12,495 | 12,943 | 18,400 | (5,457) | 18,400 | 5,457 |
| SVR-Engine Repair | 161,917 | 44,838 | 84,000 | (39,162) | 84,000 | 39,162 |
| SVR-Body Repair | 105,923 | 100,508 | 105,000 | (4,492) | 105,000 | 4,492 |
| Emission controls | 67,237 | 35,900 | 92,000 | (56,100) | 35,000 | (900) |
| Phone Maint. Services | 8,313 | 16,626 | 10,000 | 6,626 | 10,000 | (6,626) |
| Support Vehicle maint | 15,592 | 11,304 | 21,500 | (10,196) | 20,500 | 9,196 |
| IT Supplies/replacements | 10,264 | 19,357 | 18,000 | 1,357 | 18,000 | (1,357) |
| Clever Devices/rideck maint | 163,107 | 172,001 | 172,234 | (233) | 180,845 | 8,844 |
| Office Equipment Maint. | 13,822 | 19,943 | 20,000 | (57) | 20,000 | 57 |
| Building Maint. Service | 70,563 | 77,214 | 78,000 | (786) | 82,000 | 4,786 |
| Landscape Service | 83,358 | 92,885 | 80,000 | 12,885 | 86,400 | (6,485) |
| IT Contracts | 135,062 | 159,668 | 125,000 | 34,668 | 125,000 | (34,668) |
| Radio Maint. Service | 8,957 | 2,744 | 11,500 | (8,756) | - | (2,744) |
| IT Consulting | - | 8,000 | 10,000 | (2,000) | 10,000 | 2,000 |
| RED Support Expense | 9,323 | 13,966 | 15,000 | (1,034) | 15,000 | 1,034 |
| Contract Cleaning Service | 1,520 | 2,240 | 2,300 | (60) | 2,400 | 160 |
| Waste Removal | 13,850 | 12,636 | 13,200 | (564) | 13,200 | 564 |
| Hazardous Waste | 82,866 | 82,595 | 82,500 | 95 | 86,625 | 4,030 |
| Armored Transport | 20,841 | 12,310 | 21,000 | (8,690) | - | (12,310) |
| Fire Monitoring | 2,156 | 2,500 | 4,000 | (1,500) | 4,000 | 1,500 |

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY
DETAILED BUDGET**

| | FY 2014 ACT | Est/Act FY 2015 | FY 2015 Budget | Over (Under) | FY 2016 Budget | Over (Under) FY 2015 Est/Actual |
|--------------------------------|------------------|------------------|------------------|---------------|------------------|---------------------------------|
| Security Services | 75,073 | 74,470 | 84,000 | (9,530) | 84,000 | 9,530 |
| Other Services | 5,657 | 4,000 | 4,000 | - | 4,000 | - |
| Total Services | 2,051,599 | 2,062,560 | 2,014,994 | 47,566 | 2,263,970 | 201,410 10% |
| Diesel Fuel | 2,051,082 | 1,760,844 | 2,574,998 | (814,154) | 2,200,000 | 439,156 25% |
| Oils and Lubricants | 66,916 | 66,830 | 70,000 | (3,170) | 75,000 | 8,170 |
| Gasoline | 36,298 | 27,625 | 35,350 | (7,725) | 31,500 | 3,875 |
| Tires and Tubes | 214,071 | 228,210 | 231,362 | (3,152) | 242,930 | 14,720 |
| Safety Supply | 4,464 | 6,910 | 5,500 | 1,410 | 5,500 | (1,410) |
| Transportation Supplies | 17,038 | 12,500 | 12,500 | - | 12,500 | - |
| BART Relief Tickets | 38,504 | 48,000 | 55,000 | (7,000) | 55,000 | 7,000 |
| CSS-Soaps | 7,157 | 9,163 | 14,000 | (4,837) | 14,000 | 4,837 |
| CSS-Solvents | - | 4,500 | 5,000 | (500) | 5,000 | 500 |
| CSS-Cleaning | 7,317 | 6,776 | 6,200 | 576 | 7,000 | 224 |
| CSS-Safety | 8,102 | 6,918 | 7,000 | (82) | 8,000 | 1,082 |
| CSS-Antifreeze | 4,763 | 5,675 | 5,600 | 75 | 5,880 | 205 |
| CSS-Gases | 4,829 | 6,513 | 7,000 | (487) | 7,000 | 487 |
| Oil Analysis | 10,250 | 18,000 | 18,000 | - | 18,000 | - |
| Equipment/Garage Exp. | 20,315 | 24,376 | 25,000 | (624) | 25,000 | 624 |
| Coach Repair Parts | 455,296 | 596,975 | 698,423 | (101,448) | 698,500 | 101,525 |
| Shelter/Bus Stop Supply | 9,746 | 12,000 | 25,000 | (13,000) | 15,000 | 3,000 |
| Radio Maint Supply | - | 467 | 15,000 | (14,533) | - | (467) |
| Janitorial Supplies | 21,529 | 19,541 | 17,500 | 2,041 | 20,000 | 459 |
| Lighting Supply | 4,161 | 4,500 | 7,000 | (2,500) | 7,000 | 2,500 |
| Building Repair Supply | 36,721 | 36,306 | 40,000 | (3,694) | 42,000 | 5,694 |
| Landscape Supply | 178 | 8,759 | 10,000 | (1,241) | 10,000 | 1,241 |
| Tickets, Passes, Xfirs | 17,480 | 26,011 | 29,000 | (2,989) | 15,000 | (11,011) |
| Supplies - Offsites | 1,228 | 2,300 | 2,000 | 300 | 2,500 | 200 |
| Personnel Office Supply | 4,160 | 5,550 | 1,000 | 4,550 | 1,000 | (4,550) |
| Computer Supplies | 6,300 | 76 | - | 76 | - | (76) |
| Office Supplies-Administration | 13,264 | 15,000 | 15,000 | - | 15,500 | 500 |
| Office Supplies-Maint. | 2,938 | 2,082 | 3,500 | (1,418) | 3,500 | 1,418 |
| Postage | 10,133 | 11,000 | 12,000 | (1,000) | 12,000 | 1,000 |
| Obsolete Parts Write-Off | 4,880 | 148 | - | 148 | - | (148) |
| Safety Contingency Plans | 5,868 | 1,665 | 4,000 | (2,335) | 4,000 | 2,335 |
| Training Supply | 1,209 | 144 | - | 144 | 1,300 | 1,156 |
| Contracts & Grants Supply | 1,960 | 5,000 | 6,000 | (1,000) | 6,000 | 1,000 |

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY
DETAILED BUDGET**

| | FY 2014 ACT | Est/Act FY 2015 | FY 2015 Budget | Over (Under) | FY 2016 Budget | Over (Under) FY 2015 Est/Actual |
|---------------------------------------|--------------------|------------------------|-----------------------|---------------------|-----------------------|--|
| Supplies- IC | 3,547 | 7,479 | 7,000 | 479 | 7,000 | (479) |
| Repair parts-grant exp | 42,868 | 25,000 | - | 25,000 | 30,000 | 5,000 |
| Total Materials & Supplies | 3,134,572 | 3,012,843 | 3,964,935 | (952,090) | 3,602,610 | 589,767 20% |
| Telephone Svc - TC | | | | | | |
| Pacific Gas and Electric | 170,994 | 183,000 | 188,000 | (5,000) | 188,000 | 5,000 |
| Telephone Svc - Concord | 8,344 | 25,648 | 25,000 | 648 | 25,000 | (648) |
| Contra Costa Water District | 21,807 | 23,000 | 24,000 | (1,000) | 24,500 | 1,500 |
| Telephone-Cellular | 63,690 | 108,649 | 85,000 | 23,649 | 85,000 | (23,649) |
| Total Utilities | 264,835 | 340,297 | 322,000 | 18,297 | 322,500 | (17,797) -5% |
| Physical Damage | | | | | | |
| Property Premiums | 99,509 | 87,190 | 87,709 | (519) | 25,888 | (61,302) |
| Other Premiums | 41,678 | 42,596 | 43,345 | (749) | 44,300 | 1,704 |
| UST Insurance | 18,907 | 9,069 | 9,842 | (773) | 9,432 | 363 |
| Liability Premiums | (4,458) | 9,444 | 9,822 | (378) | 9,822 | 378 |
| Insurance/Liability losses | 178,214 | 281,995 | 182,790 | 99,205 | 328,420 | 46,425 |
| | 406,745 | 140,000 | 135,000 | 5,000 | 150,000 | 10,000 |
| Total Insurance | 740,595 | 570,294 | 468,507 | 101,786 | 567,861 | (2,433) 0% |
| Property Tax | 10,660 | 9,748 | 10,000 | (252) | 10,000 | 252 |
| Licenses / Registrations | 1,478 | 2,000 | 2,000 | - | 2,000 | - |
| Fuel Storage Tank Fees | 11,724 | 11,438 | 15,000 | (3,562) | 15,000 | 3,562 |
| Use and Other Taxes | 6,897 | 6,991 | 8,000 | (1,009) | 8,000 | 1,009 |
| Sales Tax | 294,413 | 207,293 | 290,000 | (82,707) | 250,000 | 42,707 |
| Total Taxes | 325,172 | 237,470 | 325,000 | (87,530) | 285,000 | 47,530 20% |
| Radio Site Lease-Diablo | 33,376 | 17,602 | 33,700 | (16,098) | 35,000 | 17,398 |
| Equipment Leases | 3,026 | 7,313 | 7,000 | 313 | 7,000 | (313) |
| Total Leases | 36,402 | 24,915 | 40,700 | (15,785) | 42,000 | 17,085 69% |
| Business Expense- Tran | - | 100 | 100 | - | 100 | - |
| Business Expense-admin | - | 400 | 400 | - | 400 | - |
| Business Expense-Fin | - | 500 | 500 | - | 500 | - |
| Board Travel | 8,812 | 16,500 | 16,500 | - | 16,500 | - |
| Staff Travel | 49,506 | 40,000 | 20,000 | 20,000 | 40,000 | - |

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY
DETAILED BUDGET**

| | FY 2014 ACT | Est/Act FY 2015 | FY 2015 Budget | Over (Under) | FY 2016 Budget | Over (Under) FY 2015 Est/Actual |
|---------------------------------------|--------------------|------------------------|-----------------------|---------------------|-----------------------|--|
| CTA Dues | 12,325 | 13,000 | 13,000 | - | 14,000 | 1,000 |
| APTA Dues | 27,276 | 29,000 | 29,000 | - | 30,000 | 1,000 |
| Other Memberships | - | - | - | - | - | - |
| Business Expense | 1,355 | 4,000 | 4,000 | - | 4,000 | - |
| Training Program | - | - | - | - | 25,000 | - |
| Training / Subs-Gm | 1,651 | 5,000 | 7,500 | (2,500) | 7,500 | 2,500 |
| Misc exp | 38 | 1,000 | 1,200 | (200) | 1,200 | 200 |
| Employee Functions | 32,410 | 30,000 | 30,000 | - | 35,000 | 5,000 |
| Employee Awards | 2,448 | 4,500 | 4,500 | - | 5,000 | 500 |
| Departing Emp gifts | 1,250 | 178 | - | 178 | 1,000 | 822 |
| Paypal fees | 3,485 | 3,653 | 3,000 | 653 | 3,200 | (453) |
| Total Miscellaneous | 140,556 | 147,831 | 129,700 | 18,131 | 183,400 | 10,569 |
| Alamo Creek Shuttle | 60,115 | 79,762 | 106,070 | (26,308) | 106,070 | 26,308 |
| San Ramon-Noon shuttle | - | - | - | - | - | - |
| St Marys shuttle | 47,655 | 40,000 | 36,415 | 3,585 | 36,415 | (3,585) |
| Cal State rte 260 shuttle | 62,973 | 45,000 | 45,310 | (310) | 45,310 | 310 |
| Total Purchased Transportation | 170,743 | 164,762 | 187,795 | (23,033) | 187,795 | 23,033 |
| Total Other Operating Expense | 6,864,474 | 6,560,972 | 7,453,631 | (892,658) | 7,455,136 | 869,165 |
| Contingency | | | 883,126 | (883,126) | 1,025,000 | 1,025,000 |
| TOTAL FIXED ROUTE EXPENSES | 27,602,898 | 27,885,804 | 29,816,259 | (1,930,455) | 31,152,535 | 3,266,731 |
| Paratransit | | | | | | |
| Wages | 97,549 | 94,183 | 93,317 | 866 | 92,432 | (1,751) |
| Sick Wages | - | 1,500 | 2,224 | (724) | 2,656 | 1,156 |
| Holiday Pay | 4,704 | 4,798 | 5,231 | (433) | 5,205 | 407 |
| Vacation Pay | 6,783 | 7,770 | 7,965 | (195) | 7,925 | 156 |
| Absence pay | - | 200 | 262 | (62) | 232 | 32 |
| Cafeteria Plan | 8,062 | 10,461 | 8,945 | 1,516 | 12,563 | 2,102 |
| FICA | 1,403 | 1,572 | 1,580 | (8) | 1,573 | 0 |
| PERS | 11,502 | 11,759 | 11,655 | 104 | 13,553 | 1,794 |
| Medical | 11,566 | 14,151 | 11,568 | 2,583 | 14,151 | - |

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY
DETAILED BUDGET**

| | FY 2014 ACT | Est/Act FY 2015 | FY 2015 Budget | Over (Under) | FY 2016 Budget | Over (Under) FY 2015 Est/Actual |
|--------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|---------------------------------|
| Dental | 1,965 | 2,037 | 1,968 | 69 | 2,098 | 61 |
| Life Insurance | 886 | 1,311 | 889 | 422 | 1,350 | 39 |
| SUI | 963 | 868 | 868 | - | 885 | 17 |
| Agency Fees/Public Info | - | - | 100 | (100) | 100 | 100 |
| Promotions | - | - | 400 | (400) | 400 | 400 |
| Legal Fees | 18,803 | 3,000 | 3,000 | - | 3,000 | - |
| Building Maint Services | 978 | 1,700 | 1,720 | (20) | 1,720 | 20 |
| Software Maint Services | - | - | - | - | 0 | - |
| Radio Maint Services | 4,909 | 6,000 | 6,100 | (100) | 6,100 | 100 |
| Community Van Maint | 976 | 4,508 | 10,200 | (5,692) | 0 | (4,508) |
| Other services | | 1,345 | | 1,345 | | (1,345) |
| Office Supply, PTF | 1,601 | 2,000 | 3,800 | (1,800) | 3,400 | 1,400 |
| Telephone, Paratransit | - | - | - | - | 0 | - |
| Gas and Electric | 18,978 | 19,000 | 19,400 | (400) | 19,400 | 400 |
| Cell Phone | 975 | 1,300 | 1,400 | (100) | 1,400 | 100 |
| Sales Tax | 144 | 321 | 600 | (279) | 400 | 79 |
| Purchased Trans-LINK | 4,852,497 | 4,790,062 | 4,902,338 | (112,276) | 5,029,565 | 239,503 |
| Purchased Trans-BART | 182,281 | 162,996 | 151,619 | 11,377 | 171,146 | 8,150 |
| Other Purch Trans | 1,220 | 1,000 | 1,000 | - | 1,000 | - |
| Training / Subscriptions | - | 530 | 530 | - | 541 | 11 |
| Other Misc Expenses | 2,180 | 400 | 400 | - | 400 | - |
| Total Paratransit | 5,230,925 | 5,144,772 | 5,249,079 | (104,307) | 5,393,196 | 248,424 |
| TOTAL CCCTA | 32,833,823 | 33,030,575 | 35,065,338 | (2,034,763) | 36,545,731 | 3,515,156 |
| | | | | | | 10.6% |