

To: Administration and Finance Committee

Date: March 6, 2019

From: Erick Cheung, Chief Finance Officer

Reviewed by: Rick Ramacier, GM

SUBJECT: Fiscal Year 2020 Draft Budget and Ten Year Forecast

SUMMARY:

County Connection's Fiscal Year (FY) 2020 Draft Budget and Forecast are submitted to the Administration and Finance Committee (Committee) for review and discussion. Based on the Committee's comments and direction, staff will prepare a second draft which will be presented at the April Committee meeting and Board meeting. The Board of Directors will be asked to approve the draft budget at the April meeting, so that a timely Transportation Development Act (TDA) claim can be filed with the Metropolitan Transportation Commission (MTC). TDA law requires that each county's auditor estimate TDA revenue; the claim will be based on that estimate.

The FY 2020 Budget proposes \$42,263,587 in operational and capital expenses for fixed route and paratransit with revenues to offset these costs. County Connection's main revenue source is TDA 4.0 funds from MTC; the budget proposes using \$17,811,362, which is \$3,098,006 less than MTC estimates we will receive next fiscal year of \$20,909,368. *TDA reserves are estimated to end higher* in FY 2020 with a balance of \$18,543,000. Several factors have occurred which changes the financial forecast compared to the recent budgets. One of the main reasons is Senator Beall's Senate Bill 1 (SB1) Road Repair and Accountability Act of 2017 continues with Proposition 6 failing in the November 2018 elections. Also, gas prices are still rising compared to the previous years which funds our State Transit Assistance (STA) allocations. Both of these factors will bring in an additional \$2,778,000 next year compared to the prior year forecast. These increases are based upon the California Controller's estimate for STA revenue and assumes CCTA will continue allocations based upon FY 2019 for guarantee and non-guarantee funds.

Another key factor based upon MTC's February estimate from the Contra Costa Auditor's Office, TDA revenue continues to improve in FY 2019 from \$18,312,124 to \$20,061,221 an increase of nearly 10%. The FY 2020 estimate is \$20,909,368 or a 4.2% increase over the revised amount, which is \$2,048,368 higher than previous year budget forecast. Also, the Board approved service and fare adjustments for the first time since 2009 which will improve efficiencies and provide additional fare revenues. These changes will take longer to evaluate the financial impact with various modifications occurring from fare subsidies to increased Clipper usage. Finally, while CalPERS employer rates and unfunded liability payments will still rise significantly over the next several years, it is lower than the previous year CalPERS Actuarial Valuation report by \$1,500,000 over a 5-year period (between FY 2020 - FY 2025). The proposed budget and forecast are important tools to understanding the financial changes, and while positive compared to the previous years, it is still necessary to maintain a prudent reserve with MTC and plan accordingly for future expenses.

Overview of Fiscal Year 2019

Expenses

Estimated Operating Expenses (Page 2) for FY 2019 are expected to be \$39,075,460, which is below the adopted budget of \$39,474,896 by \$399,436 (1.0%). The following is an analysis of estimated expenses in comparison to budget:

Category	Description	FY 2019 Estimated Amount (\$ in thousands)	FY 2019 Budget Amount (\$ in thousands)	Estimated Amount Over (Under) Budget (\$ in thousands)
FIXED ROUTE				
Wages and benefits	Wages and benefits are over budget since the MOUs were renewed after budget adoption. The budget did assume a 3% COLA as in past MOUs, but provided 3 months earlier than in year 1 of the new MOUs. Also, sick pay for operators is unusually high this year. Finally, medical/cafeteria rates went up between 15%-20%. This is part of the reason we incorporated a larger contingency amount than past years.	\$ 25,875	\$ 25,536	\$ 339
Services	Services are currently higher than budget because Clipper Fees have risen dramatically over the last couple of years. We have seen a switch from passes and cash to Clipper. Clipper FY18 expense - \$55K and estimated FY19 expense - \$90K.	\$ 2,249	\$ 2,216	\$ 33
Materials and supplies	Diesel fuel costs are rising, but lower than budget by \$125K.	\$ 2,752	\$ 2,910	\$ (158)
Other Categories		\$ 2,057	\$ 2,130	\$ (73)
Contingency	Contingency is reflected in FY19 estimate being higher for salaries and services.	\$ -	\$ 800	\$ (800)
	Total Fixed Route	\$ 32,933	\$ 33,592	\$ (659)
PARATRANSIT				
Wages and benefits	Wages and benefits are over budget with the hire of the ADA Manager through the staff reorganization.	\$ 267	\$ 249	\$ 18
Purchased transportation	First Transit Services are currently over budget with higher passenger counts for the first six months and corresponding revenue hours.	\$ 5,788	\$ 5,563	\$ 225
Other Categories		\$ 87	\$ 71	\$ 16
	Total Paratransit	\$ 6,142	\$ 5,883	\$ 259
	Grand Total	\$ 39,075	\$ 39,475	\$ (400)

Revenues

Estimated Operating Revenues for FY 2019 are equal with estimated expenses at \$39,075,460, since the majority of County Connection's revenue is on a grant/reimbursement basis. The following is an analysis of estimated revenues in comparison to budget:

Category	Description	FY 2019 Estimated Amount (\$ in thousands)	FY 2019 Budget Amount (\$ in thousands)	Estimated Amount Over (Under) Budget (\$ in thousands)
FIXED ROUTE				
Fare/Special Fare Revenue	Fare revenue is higher than budget as the Board approved fare Increases effective March 10th. Staff will be monitoring this over the next couple of months.	\$ 4,216	\$ 4,091	\$ 125
Non-Operating Revenue	LAIF interest rates have nearly doubled over the previous year from Dec. 2017 of 1.2% to Dec. 2018 of 2.4% an additional \$87K.	\$ 296	\$ 195	\$ 101
STA	MTC allocated clean up allocations of remaining STA revenue funds for \$785K after budget adoption.	\$ 5,722	\$ 4,937	\$ 785
Measure J	Measure J overall is higher but lower than budget due to a swap for Paratransit Funds done after budget adoption.	\$ 4,596	\$ 4,735	\$ (139)
Other revenues		\$ 2,356	\$ 2,386	\$ (30)
TDA 4.0	TDA 4.0 is considered revenue of last resort, as estimated expenses are lower and revenues are higher than budgeted, the use of TDA 4.0 revenue is lowered.	\$ 15,747	\$ 17,248	\$ (1,501)
	Total Fixed Route	\$ 32,933	\$ 33,592	\$ (659)
Paratransit				
Fare/Special Fare Revenue	Board approved fare increases but this can be more volatile and will monitor and maintain estimate for now.	\$ 507	\$ 507	\$ -
FTA Section 5307	FTA fund allocation is normally not complete till June 2019 for the fiscal year we are currently in, but funding appears on track.	\$ 1,380	\$ 1,380	\$ -
Measure J	Measure J is higher due to swap for Paratransit Funds done after budget adoption.	\$ 1,939	\$ 1,609	\$ 330
Other revenues		\$ 1,845	\$ 1,650	\$ 195
TDA 4.0	TDA 4.0 is considered revenue of last resort, as estimated expenses are lower and revenues are higher than budgeted, the use of TDA 4.0 revenue is lowered.	\$ 471	\$ 737	\$ (266)
	Total Paratransit	\$ 6,142	\$ 5,883	\$ 259
	Grand Total	\$ 39,075	\$ 39,475	\$ (400)

Overview of FY 2020 Proposed Budget

Expenses

The FY 2020 Proposed Operating Budget is \$41,574,587, which is \$2,499,127 or 6.4% more than the FY 2019 estimated amount (increase of \$2,099,691 or 5.3% of FY 2019 Budget). The budget includes an operating contingency of \$900,000. For budget purposes, the wages and fringe benefits incorporate the MOU's that were approved earlier this fiscal year. This also incorporates an estimate for Purchased transportation (mainly Paratransit services) which is 6% higher than current year estimate. This is currently going through a RFP process and more information will be known later this fiscal year. The following highlights the proposed expenses and comparing them to the FY 2019 estimated and budget amount:

Category for Fixed Route and Paratransit	Description	(\$ In Thousands)						
		Proposed FY 2020 Budget Amount	Estimated FY 2019 Amount	Amount Over (Under) Estimate	% Over (Under) Estimate	Budget FY 2019 Amount	Amount Over (Under) Budget	% Over (Under) Budget
Wages/Fringe Benefits Paid Time Off	Includes increases of 3% based on current MOUs. Incorporates 8,500 hours reduction of fixed route service. Assumes that sick pay returns to normal and that FY 2019 was an anomaly.	\$ 17,919	\$ 17,644	\$ 275	1.5%	\$ 17,501	\$ 418	2.3%
Fringe Benefits Other	FY 2020, includes higher pension costs related to higher employer rate and unfunded actuarial liability payment from \$211K to \$350K. Budget assumes fully staffed and higher medical premium increases of 6% which effect the cafeteria plan.	\$ 9,070	\$ 8,491	\$ 579	6.4%	\$ 8,284	\$ 786	8.7%
Services	Services includes legal fees, service repair, IT agreements and promotions. Amount is higher, assumes passengers will elect Clipper with the elimination of paper passes through the fare restructure. This means higher Clipper fees from an estimated \$90K to \$150K.	\$ 2,382	\$ 2,308	\$ 74	3.1%	\$ 2,254	\$ 128	5.4%
Materials and supplies	Diesel fuel prices have risen, but the FY 2019 estimated amount is still lower than the FY 2019 Budget. The FY 2020 Budget assumes gas prices continue rising from estimated FY 2019 but offset slightly by service restructure.	\$ 2,910	\$ 2,756	\$ 154	5.3%	\$ 2,914	\$ (4)	-0.1%
Utilities	Reflects higher cellular telephone costs related to adding computerized scheduling pads to Paratransit fleet.	\$ 406	\$ 375	\$ 31	7.6%	\$ 381	\$ 25	6.2%
Casualty and liability	General liability premiums will increase but will not know actual till April 2019.	\$ 1,006	\$ 932	\$ 74	7.4%	\$ 953	\$ 53	5.3%
Other	Taxes, Leases & Rental & Miscellaneous expense categories.	\$ 545	\$ 500	\$ 45	8.3%	\$ 540	\$ 5	0.9%
Purchased transportation	RFP has been released and assumes a 6% increase but will not know till April/May 2019.	\$ 6,437	\$ 6,069	\$ 368	5.7%	\$ 5,848	\$ 589	9.2%
Contingency	Estimated contingency.	\$ 900	\$ -	\$ 900	100.0%	\$ 800	\$ 100	11.1%
Total		\$ 41,575	\$ 39,075	\$ 2,500	6.4%	\$ 39,475	\$ 2,100	5.1%

Service Restructure

In December 2018, the Board approved a service restructure plan to increase productivity by aligning service with demand. This service restructure reduced annual overall revenue hours in the budget by approximately 8,500 hours and our full-time operator head count from 130 to 124. This provides an estimated costs reduction of approximately \$501 thousand in salaries and benefits and \$94 thousand in services and supplies (mainly diesel fuel). These are preliminary and will take time to understand the actual information once the new service and fare changes are fully implemented and operating.

Revenues

The Proposed Operating Revenues for FY 2020 are equal with expenses, since the majority of County Connection's revenue is on a grant/reimbursement basis.

TDA

As noted earlier, the budget proposes the use of \$17,811,362 in TDA 4.0 funds, which is \$3,098,006 less than MTC estimates we could receive next fiscal year. Based on MTC, our TDA 4.0 revenue for FY 2020 is estimated to increase \$848,147 from a revised \$20,061,221 to \$20,909,368 due to improved sales tax revenue. The estimated amount for FY 2019 and FY 2020 can be revised as additional sales tax information becomes available.

Over the last 10 years, sales tax revenue has increased 72% since the low in FY 2010. The table below shows the annual change in TDA revenue since the recession. For reference, over the 10-year period a 1% (+/-) change is equivalent to \$160,000 in sales tax revenue:

Fiscal Year	\$ In Millions		
	TDA 4.0	\$ Diff	% Diff
2020 est (a)	\$ 20.91	\$ 0.90	4.50%
2019 rev est (a)	\$ 20.01	\$ 1.70	9.28%
2019 org est (a)	\$ 18.31		
2019 est (a)	\$ 20.01	\$ 2.78	11.79%
2018 actual	\$ 17.90	\$ 0.67	3.87%
2017 actual	\$ 17.23	\$ 0.53	3.18%
2016 actual	\$ 16.70	\$ 0.56	3.46%
2015 actual	\$ 16.14	\$ 0.58	3.70%
2014 actual	\$ 15.57	\$ 0.53	3.55%
2013 actual	\$ 15.04	\$ 1.23	8.87%
2012 actual	\$ 13.81	\$ 0.75	5.70%
2011 actual	\$ 13.07	\$ 0.89	7.30%
2010 actual	\$ 12.18	\$ (2.72)	-18.28%
2009 actual	\$ 14.90		

(a) Information provided by MTC as of February 2019.

STA

STA revenue is expected to significantly increase in FY 2020 with the continuation of SB1 funding and higher gas prices. A reminder that there are changes in the allocation process of STA revenue which began last year. MTC converted the STA Population Based Funds (funds transit, small operators, paratransit and Lifeline) from a formula-based allocation to a County Block Program that will be allocated by the Congestion Management Agency (CMA) for each county. There were additions to the Block Program by adding guarantees for transit through the work of various transit operators in the Bay Area. For Contra Costa County, 60% of the block funds would be guaranteed to small operators (County Connection, ECCTA, and WestCAT). The remaining 40% would be determined by the CCTA (Contra Costa County's CMA) on the process to receive the funding. In the previous year, CCTA allocated all STA funds based on the previous MTC population formula due to timing of this change.

They are currently determining how they will allocate the non-guarantee portion moving forward. County Connection did receive what are now non-guarantee funds in the past through the Lifeline program (a combination of federal and STA funds for transit programs/projects for low income communities) and Paratransit services which provided approximately \$700,000 to \$800,000 annually. These non-guarantee funds are important to County Connection to maintain at least similar levels to the past.

MTC estimates that Contra Costa County will receive STA Population based funds of \$11,671,183 in FY 2020 compared to \$8,262,186 in FY 2019 an increase of 41.2%. Below is the amount the County will receive and County Connection's allocation assuming same methodology used in FY 2019.

	Contra Costa County		County Connection's Portion of County	
	FY 2019	FY 2019	FY 2019	FY 2020
Guarantee Portion - 60%	\$ 4,957,312	\$ 7,002,710	\$ 2,853,503	\$ 4,030,865
Non Guarantee Portion - 40%	\$ 3,304,875	\$ 4,668,473	\$ 1,049,013	\$ 1,481,837
Total	\$ 8,262,187	\$ 11,671,183	\$ 3,902,516	\$ 5,512,702

SB1 is providing funds for a separate category named State of Good Repair (SGR) Funds for eligible transit maintenance, rehabilitation and capital projects. The SGR funds come from the Transportation Improvement fee on vehicle registrations which took effect on January 1, 2018. County Connection's allocation was \$115,708 for FY 2019 and can be used similarly to the Transit Security Grant Program (TSGP). The TSGP ended during FY 2018 and provided approximately \$116,000 to support our ITS maintenance expense of \$245,000. The FY 2020 estimated amount for SGR is \$118,205. The SGR funds allow us to continue funding a portion of the expense with non-TDA revenue.

The table below shows the STA funding over a 5-year period and the growth caused by SB1 and gas prices. Gas prices continue to be higher than the previous year even though crude oil prices saw a dip in the end of calendar 2019 and beginning of calendar 2020.

MTC - STA	2020 Budget (a)	2019 Estimate	2018 Actual (d)	2017 Actual	2016 Actual
STA Population	\$ 5,512,702	\$ 3,902,516	\$ 2,763,217	\$ 1,475,391	\$ 1,597,874
STA Regional Paratransit (b)	\$ -	\$ 170,993	\$ 441,938	\$ 235,968	\$ 255,592
STA Revenue Based	\$ 848,487	\$ 628,747	\$ 567,667	\$ 441,617	\$ 484,822
State of Good Repair (c)	\$ 118,205	\$ 115,708	\$ -	\$ -	\$ -
Lifeline (e)	\$ 230,000	\$ 300,000	\$ 503,798	\$ 500,000	\$ 535,000
STA Total	\$ 6,709,394	\$ 5,117,964	\$ 4,276,620	\$ 2,652,976	\$ 2,873,288
\$ Difference compared to Prior Year	\$ 1,591,430	\$ 841,344	\$ 1,623,644	\$ (220,312)	
% Difference compared to Prior Year	31%	20%	61%	-8%	
Oil Crude Prices (f)	-	\$ 48.52	\$ 61.73	\$ 53.99	\$ 40.99
Gas Prices (f)	-	\$ 3.37	\$ 3.10	\$ 2.65	\$ 2.60

(a) Based upon preliminary amounts from MTC as of February 2019. Staff has estimated based on current population formula and assumes same allocation process in FY 2018 and FY 2019.

(b) Under MTC's proposed block grant process, the Regional Paratransit Funds which are funded by STA Population funds are no longer a separate category after FY 2019.

(c) State of Good Repair funds are new through SB1, which can be used similar to Transit Security Grant Program which ended in FY 2018.

(d) SB1 was effective on November 1, 2017 and started receiving tax revenues in 2018 but were not allocated until FY 2019. County Connection received an allocation for \$995K in FY 2019 which represents the amount from FY 2018.

(e) Lifeline funds are a combination of federal and STA population funding through a grant award. Lifeline had a remaining Cycle 5 which has been allocated and will end next fiscal year. The funds are now part of STA Non-Guarantee portion.

(f) Oil Crude Prices - <https://www.oilprice.com>, Gas Prices - <https://www.gasbuddy.com> as of January for respective years.

Measure J

Measure J (formerly Measure C) is a ½ cent sales tax in Contra Costa County administered by CCTA for transportation planning, projects, and programs. Measure J provides funding for fixed route and paratransit services to County Connection. In FY 2020, the proposed amount is \$4,948,515 for fixed route and \$1,727,015 for paratransit services. This amount is preliminary and assumes a 2.5% over the previous year since CCTA will release their estimates in late March/early April.

LCTOP

Low Carbon Transit Operations Program (LCTOP) funds are still a relatively new funding source (began in FY 2014) and an original estimate by MTC was for County Connection to receive \$20 million over 25 years. The funding has improved from state auctions and County Connection will receive \$1,133,206 in FY 2020 compared to \$750,755 in FY 2019 (in FY 2015 was \$185,881). The original guidelines for LCTOP funds required the funds to be spent in a Disadvantaged Communities (DAC) or zero-emission transit buses and infrastructure. New guidelines under Senate Bill 1119 has provided flexibility to allow funding subsidies to low-income communities. The Board approved last month that we will continue to fund the Martinez/Amtrak to BART Route for \$375,378 which is within a DAC. Also, funds will be used to subsidize Routes 11, 14, and 16 for \$757,828 for a one-year pilot. These routes center around Downtown Concord and Monument Corridor and serve a low-income community.

Federal

FTA 5307 revenue is estimated on a continuing basis for \$1.19 million annually based on the latest information. County Connection still has some carryover federal funds from the previous year and budgeted \$1.38 million for FY 2020. Federal funds have doubled since FY 2013, when we received approximately \$670 thousand annually. The budget assumes that the federal government continues to fund transit at its current level.

Fares

Passenger fares revenues in the proposed budget for FY 2020 is \$3.07 million which is an increase of \$382 thousand increase from the estimated amount of \$2.68 million. The Board approved a fare increase beginning in March 2019 from \$2.00 to \$2.50 for general fares and will eliminate most paper pass revenues. At the same time, County Connection will be assisting riders to use the Clipper Card which has a daily accumulator rate of \$3.75 and provides similar or better advantages than the paper pass. In FY 2018, Clipper went from 30% to 36% of fare revenue collected and has continued to grow to 47% through December this year. The impact of Clipper improves efficiency and ease for riders which is important but does decrease the impact of the fare revenue change and additional fees paid to Clipper. Also, the Board approved a service restructure which provided efficiencies but reduced/eliminated certain routes while adding increased frequency to others. Finally, as mentioned earlier we will be providing free fares to Routes 11, 14, and 16 using LCTOP grant funds in the coming fiscal year. Budgeting fare revenue with all the moving variables is fairly difficult. The budget assumes the increase forecasted in January Fare Proposal but adjusts for the pilot program fare subsidy. Staff will monitor fare impacts as there are multiple changes coming next year.

Capital Program

The FY 2020 Proposed Budget includes \$689,000 in capital purchases (see PP.7). The majority of the expenses are for non-revenue vehicles due for replacement.

Key Assumptions Used for the Ten-Year Financial Forecast

Operating Revenues

- Fixed route passenger fares peaked in FY 2013 and have continue to decline since then. As mentioned earlier, there are several events occurring from a fare increase, service restructure and subsidized routes in FY 2020. The proposed budget assumes an increase for FY 2020 of \$382 thousand to \$3.06 million. Staff assumes passenger fare revenue to be flat in future years to be conservative and wait to collect actual data on the impact of the changes.

	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21
	actual	actual	actual	actual	actual	actual	estimate	budget	projection
Fare Revenue	3,579,640	3,314,663	3,205,910	3,000,325	2,760,782	2,717,552	2,683,900	3,065,800	3,065,800
\$ Change		(264,977)	(108,753)	(205,585)	(239,543)	(43,230)	(33,652)	381,900	-
% Change		-7.4%	-3.3%	-6.4%	-8.0%	-1.6%	-1.2%	14.2%	0.0%

- STA revenue for FY 2020 is estimated by the State and assumes a 2% growth rate in the out years. As mentioned earlier, this is a major change with the passage of SB1 and rising fuel prices. This increases the funding from \$2.65 million in FY 2018 to \$6.70 million in FY 2020 (an increase of \$4.05 million). *It is key to note that the last time STA revenues were expected to increase and reserves on the rise was in the FY 2008 Budget. Obviously, we faced a recession and caused the State to balance its budget using a Fuel Tax Swap which took money designated for transportation to pay for State Transportation Debt Service.* The current budget assumes revenues will be allocated in FY 2020 similarly to FY 2019 but will have additional information in the coming months after hearing from CCTA.
- Measure J is projected to grow at the rate used in the Authority's revised Measure J Strategic Plan published in 2016 which averages 3.75% from FY 2018 to FY 2033. CCTA is currently updating their Strategic Plan and estimated to be released in June.
- LCTOP Funds improved from \$308,009 in FY 2017 to \$1,133,206 in FY 2020. This amount is assumed to increase annually by 1% since it is based on annual state auctions. The LCTOP guidelines now allow funds to be used in the DAC, low-income communities, or zero emission buses and infrastructure. In FY 2020, the funds are for the Martinez/Amtrak to Bart route and free subsidy on routes 11, 14 & 16. The forecast assumes approximately 60% or \$700 thousand will be used for operation and 40% or \$444 thousand for capital needs.
- Lifeline Funds was part of STA and federal contributions in the past which is now part of non-guaranteed portion of STA funding. There was one last allocation for the next two years but the program will mostly be done in FY 2021.

Operating Expenses

The forecast assumes that the service levels will remain the same and 3% wage increases per the approved MOUs continue into future years. A 2.85% growth rate in the out years has been used for fixed route nonwage expenses except as noted in the following bullets:

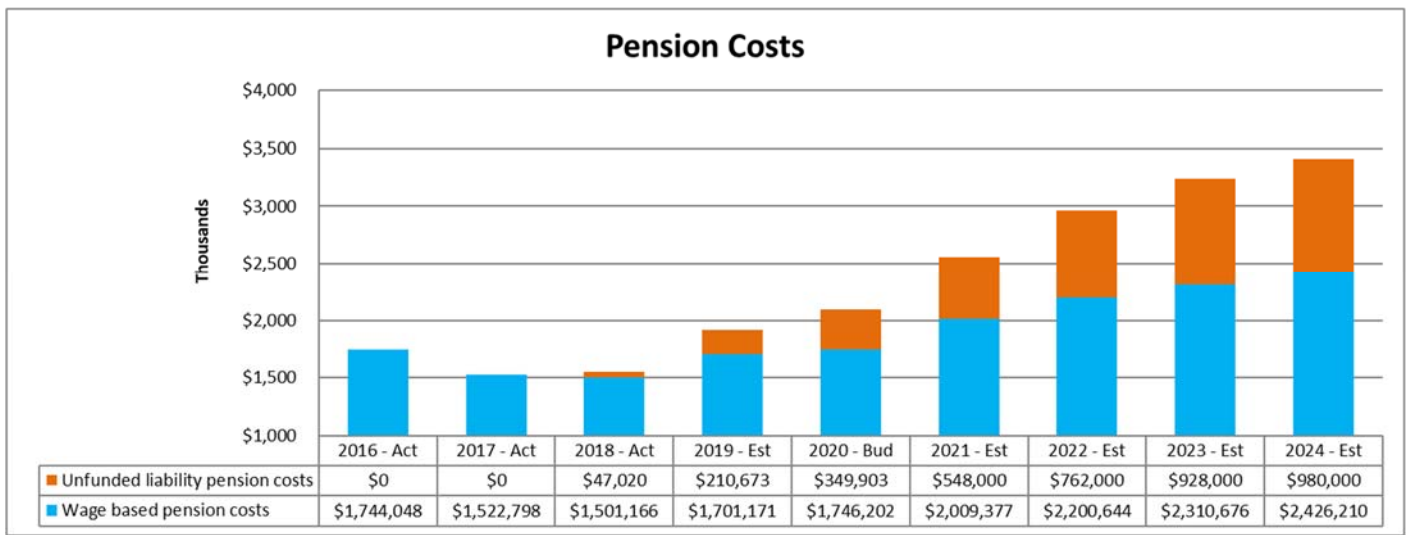
- Cafeteria plan expenses are assumed to increase at 6% per year.

- County Connection was able to absorb most of the financial issues with the Great Recession and was 99.9% funded in FY 2017, because the pension benefits were not enhanced in the early 2000's like many other agencies and is **currently 91.5% funded**. We have incorporated recent changes such as the CalPERS Board reducing the discount rate from 7.5% to 7.0% in December 2016. There is an 8-year phase in of the new discount rate that began in FY 2019, which is why the employer rate is increasing from 7.471% in FY 2018 to 8.313% in FY 2020. The employer rate will continue to rise to 8.9% in FY 2021 and would remain level assuming no further changes by CalPERS. Also, as the discount rate is being reduced and phasing in investment losses in previous fiscal years, the Unfunded Actuarial Liability (UAL) payments will rise from \$47,020 in FY 2018 to \$980,000 by FY 2024.

The pension cost while high and continue to represent a challenge has improved over the previous year. CalPERS recent actuarial valuation showed an investment return of 11.2% for FY 2017. The impact of the higher than expected return results in lower employer rates in future years from 9.4% to 8.9% and reduced Future UAL payments that will save \$895 thousand compared to previous year forecast through FY 2024. This assumes that CalPERS will reach its target for investment return in future years and no other assumption changes. The following tables is a summary of the changes:

PERS FORECAST									
Employer Contribution Rate	8.997%	7.553%	7.471%	8.114%	8.313%	8.900%	8.900%	8.900%	8.900%
Funded Status (a)	95.1%	99.9%	95.8%	88.9%	91.5%	Not Available			
	Actual			Estimate	Budget	Forecast			
Description	2016 - Act	2017 - Act	2018 - Act	2019 - Est	2020 - Bud	2021 - Est	2022 - Est	2023 - Est	2024 - Est
Wage based pension costs	\$1,744,048	\$1,522,798	\$1,501,166	\$1,701,171	\$1,746,202	\$2,009,377	\$2,200,644	\$2,310,676	\$2,426,210
Unfunded liability pension costs	\$0	\$0	\$47,020	\$210,673	\$349,903	\$548,000	\$762,000	\$928,000	\$980,000
Total costs	\$1,744,048	\$1,522,798	\$1,548,186	\$1,911,844	\$2,096,105	\$2,557,377	\$2,962,644	\$3,238,676	\$3,406,210

(a) Information from CalPERS Actuarial Valuations which are always three years prior to current fiscal year.



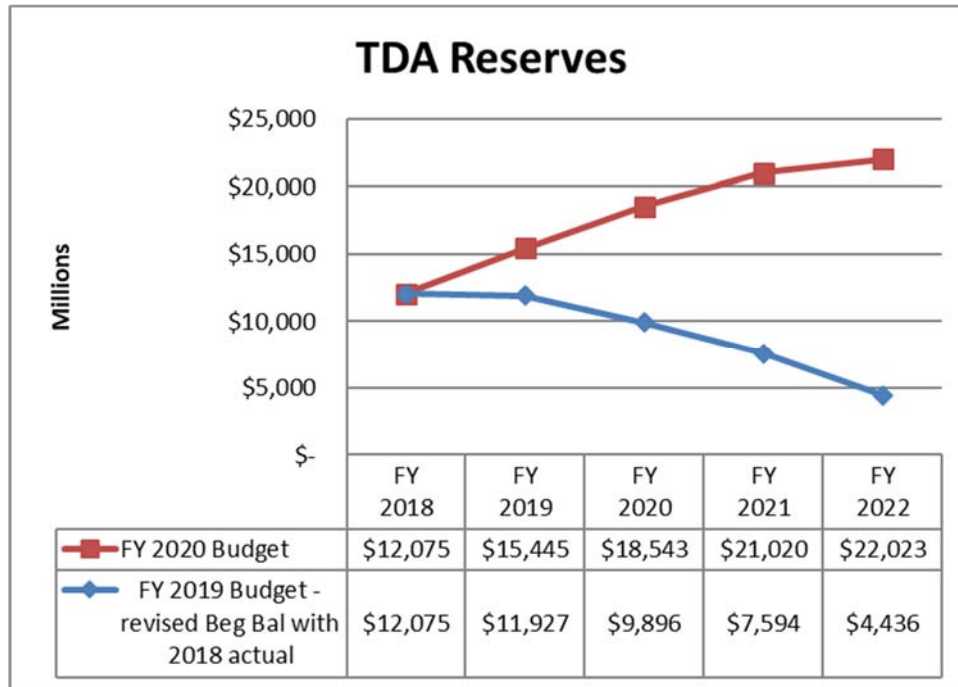
Capital Expenses

The forecast assumes capital expenses based on the 2016-2025 Short Range Transit Plan (SRTP) completed in March 2016. The SRTP was based on information at that time and assumed the continuation of a diesel capital fleet. The SRTP and the current forecast does not include costs related to replacement with electric buses and the required infrastructure necessary to operate that fleet. This also doesn't include the ongoing maintenance of those buses as we are only now entering the phase where our current electric buses are out of warranty.

TDA Reserve

As stated earlier, the reserves are estimated to be \$18.54 million by the end of FY 2020. This is a significant difference from the FY 2019 Budget where the reserves were estimated to be \$7.9 million in FY 2020. The major changes are revised estimates for TDA and STA as discussed earlier. This results in an additional \$4.83 million in comparison to the previous year forecast (TDA additional \$2.05 million and STA additional \$2.78 million) for FY 2020 and that increase continues annually in the forecast.

The following is a summary of the TDA reserves in the current and prior year forecasts:



RECOMMENDATION:

Staff requests that the Committee provide comments which will be brought back at the April Committee meeting.

Attachments:

- A. FY 2020 Budget and Ten Year Forecast



County Connection

Operating and Capital Budget

Fiscal Year 2020

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

Concord, California

County Connection

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

Fiscal Year 2020

Table of Contents

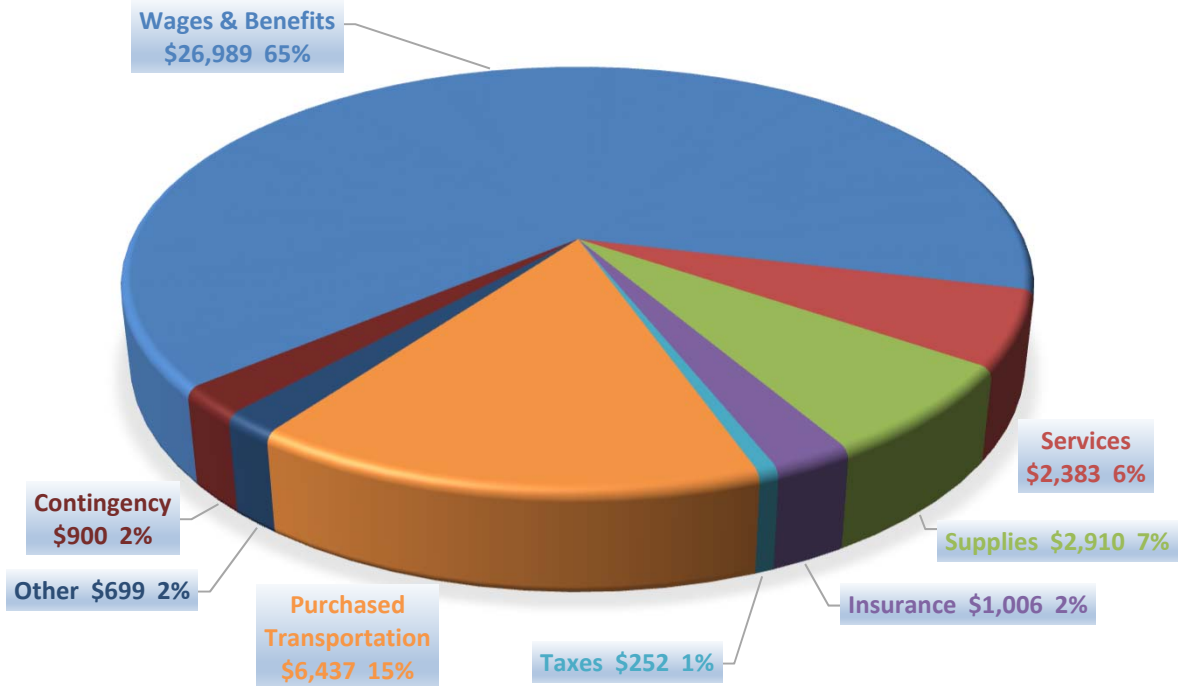
	Page
Budget Summary	1
Budget Summary Operating Expense & Revenue Chart	2
Operating Expense	3
Operating Revenue	4
Revenue Source Utilization	5
Staffing	6
Capital Program-Budget Year	7
Ten Year Capital Program	8
Ten Year Financial Forecast	9-10
Ten Year Financial Forecast - TDA Reserve	11
Operating Expense Detail	12-23

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2020 BUDGET SUMMARY

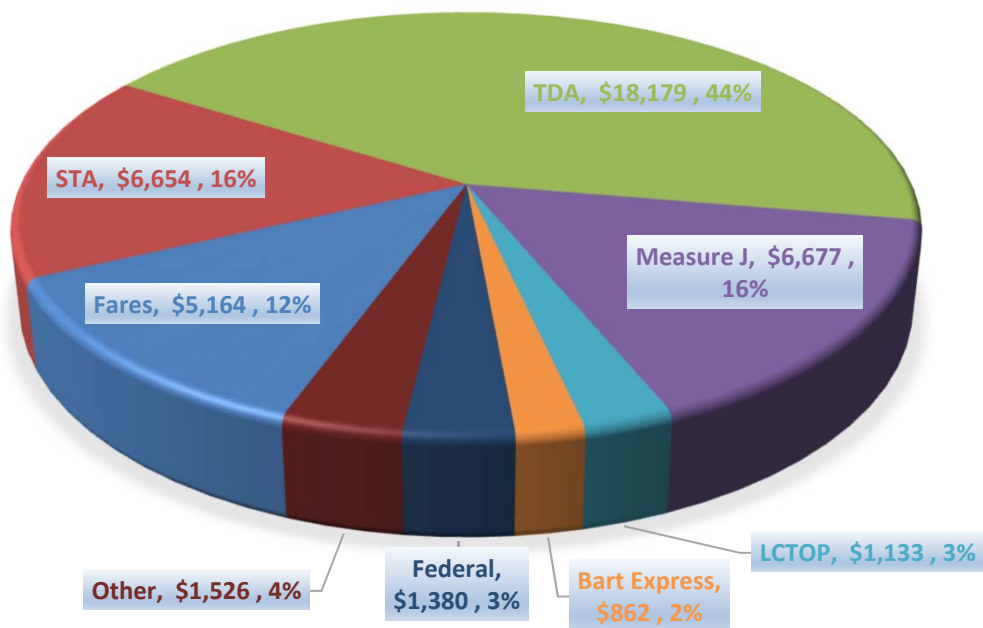
	ESTIMATED FY 2019	ADOPTED BUDGET FY 2019	%	PROPOSED BUDGET FY 2020	PROPOSED OVER/(UNDER) ESTIMATED
			VARIANCE		
Operations					
Fixed Route	\$ 32,933,039	\$ 33,591,843	-2.0%	\$ 35,068,081	6.5%
Paratransit	\$ 6,142,422	\$ 5,883,053	4.4%	\$ 6,506,506	5.9%
Subtotal	\$ 39,075,460	\$ 39,474,896	-1.0%	\$ 41,574,587	6.4%
Capital					
Fixed Route	\$ 1,049,000	\$ 1,049,000	0.0%	\$ 689,000	-34.3%
Paratransit	\$ 5,540,000	\$ 5,540,000	0.0%	\$ -	-100.0%
Subtotal	\$ 6,589,000	\$ 6,589,000	0.0%	\$ 689,000	-89.5%
Grand Total	\$ 45,664,460	\$ 46,063,896	-0.9%	\$ 42,263,587	-7.4%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2020 BUDGET SUMMARY OPERATING EXPENSE & REVENUE CHART
(\$ IN THOUSANDS)

FIXED ROUTE & PARATRANSIT OPERATIONS EXPENSE



FIXED ROUTE & PARATRANSIT OPERATIONS REVENUES



County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2020 BUDGET- OPERATING EXPENDITURES

Category	ACTUAL FY 2018	ESTIMATED FY 2019	ADOPTED FY 2019	FY 2019 Estimate vs Budget		PROPOSED FY 2020	FY2020 vs 2019 Estimate	
				Amount +/-	% +/-		Amount +/-	% +/-
Fixed Route								
Wages	\$ 14,179,918	\$ 14,885,362	\$ 14,927,082	\$ (41,720)	-0.3%	\$ 15,313,717	\$ 428,355	2.9%
Fringe benefits-paid time off	2,299,318	\$ 2,586,736	2,401,874	184,862	7.7%	2,423,159	(163,577)	-6.3%
Fringe benefits-other	7,475,215	\$ 8,402,930	8,207,313	195,617	2.4%	8,977,700	574,770	6.8%
Total Wages and benefits	23,954,451	\$ 25,875,028	25,536,269	338,759	1.3%	26,714,576	839,548	3.2%
Services	1,706,344	\$ 2,249,199	2,215,799	33,400	1.5%	2,339,640	90,441	4.0%
Materials and supplies	2,524,665	\$ 2,752,348	2,910,125	(157,777)	-5.4%	2,908,341	155,993	5.7%
Utilities	333,024	\$ 347,363	352,550	(5,187)	-1.5%	358,150	10,787	3.1%
Casualty and liability	722,556	\$ 931,571	952,551	(20,980)	-2.2%	1,006,349	74,778	8.0%
Taxes	226,116	\$ 241,087	261,515	(20,428)	-7.8%	251,515	10,428	4.3%
Leases and rentals	42,499	\$ 52,000	52,775	(775)	-1.5%	53,500	1,500	2.9%
Miscellaneous	202,454	\$ 203,903	224,949	(21,046)	-9.4%	236,500	32,597	16.0%
Purchased transportation	256,666	\$ 280,540	285,310	(4,770)	-1.7%	299,510	18,970	6.8%
Total Other Expenses	6,014,324	\$ 7,058,011	7,255,574	(197,563)	-2.7%	7,453,505	395,494	5.6%
Subtotal	29,968,775	\$ 32,933,039	32,791,843	141,196	0.4%	34,168,081	1,235,043	3.8%
Contingency			800,000	(800,000)	-100.0%	900,000	900,000	N/A
Subtotal	29,968,775	\$ 32,933,039	33,591,843	(658,804)	-2.0%	35,068,081	2,135,043	6.5%
Paratransit								
Wages	91,584	\$ 172,000	172,525	(525)	-0.3%	182,218	10,218	5.9%
Fringe benefits	55,055	\$ 88,690	76,378	12,312	16.1%	91,827	3,137	3.5%
Total Wages and benefits	146,639	\$ 260,690	248,903	11,787	4.7%	274,045	13,355	5.1%
Services	38,629	\$ 59,132	38,600	20,532	53.2%	42,600	(16,532)	-28.0%
Materials and supplies	4,378	\$ 4,000	4,400	(400)	-9.1%	2,000	(2,000)	-50.0%
Utilities	23,127	\$ 27,500	27,500	-	0.0%	47,500	20,000	72.7%
Taxes	-	\$ 300	300	-	0.0%	300	-	0.0%
Miscellaneous	5	\$ 2,800	850	1,950	229.4%	3,500	700	25.0%
Purchased transportation	5,304,590	\$ 5,788,000	5,562,500	225,500	4.1%	6,136,561	348,561	6.0%
Total Other Expenses	5,370,729	\$ 5,881,732	5,634,150	247,582	4.4%	6,232,461	350,729	6.0%
Subtotal	5,517,368	\$ 6,142,422	5,883,053	259,369	4.4%	6,506,506	364,083	5.9%
Total Operating Expenses	\$ 35,486,143	\$ 39,075,460	\$ 39,474,896	\$ (399,436)	-1.0%	\$ 41,574,587	\$ 2,499,127	6.4%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2020 BUDGET- OPERATING REVENUES

Category	ACTUAL FY 2018	ESTIMATE FY 2019	ADOPTED FY 2019	ADOPTED		PROPOSED FY 2020	FY2020 vs 2019 Estimate	
				Amount +/-	% +/-		Amount +/-	% +/-
Fixed Route								
Fare revenue	\$ 2,717,552	\$2,683,900	\$2,559,459	\$ 124,441	4.9%	\$ 3,065,800	\$ 381,900	14.2%
Special service revenue	1,635,867	1,532,310	\$1,531,293	1,017	0.1%	1,548,038	15,728	1.0%
	4,353,419	4,216,210	4,090,752	125,458	3.1%	4,613,838	397,628	8.6%
Advertising revenue	589,711	592,500	594,540	(2,040)	-0.3%	592,500	-	0.0%
Non-Operating rev	387,023	295,956	194,677	101,279	52.0%	278,553	(17,403)	-5.9%
Low Carbon Transit Ops Prog	287,256	375,378	375,377	1	0.0%	1,133,206	757,828	201.9%
Other State Grants	93,534	115,322	119,162	(3,840)	-3.2%	118,205	2,883	2.5%
STA Population and Revenue	1,612,760	5,722,193	4,937,229	784,964	15.9%	5,688,148	(34,045)	-0.6%
TDA 4.0	16,756,023	15,747,448	17,248,537	(1,501,089)	-8.7%	16,357,882	610,434	3.9%
Measure J	4,408,343	4,596,568	4,735,106	(138,538)	-2.9%	4,948,515	351,947	7.66%
BART Express Funds	807,314	\$826,124	\$826,124	-	0.0%	861,895	35,771	4.3%
Dougherty Valley Dev Fees	-	-	25,000	(25,000)	-100.0%	100,000	100,000	N/A
Other Local Grants	24,260	-	-	-	100.0%	-	-	N/A
RM 2/Other- Express	145,339	145,339	145,339	-	0.0%	145,339	-	0.0%
Lifeline	503,798	300,000	300,000	-	0.0%	230,000	(70,000)	-23.3%
Subtotal	29,968,780	32,933,038	33,591,843	(658,805)	-2.0%	35,068,081	2,135,043	6.5%
Paratransit								
Fare revenue	504,028	\$507,500	\$507,500	-	0.0%	550,000	42,500	8.4%
Non-Operating revenue	-	-	100	(100)	-100.0%	-	-	N/A
FTA Section 5307	1,260,413	1,380,000	1,380,000	-	0.0%	1,380,000	-	0.0%
FTA Preventive Maintenance	19,299	5,635	12,800	(7,165)	N/A	-	(5,635)	-100.0%
TDA 4.5	800,163	869,577	869,577	-	0.0%	1,056,604	187,027	21.5%
TDA 4.0	199,321	471,346	736,842	(265,496)	N/A	764,480	293,134	62.2%
Measure J	1,831,004	1,939,024	1,609,487	329,537	20.5%	1,727,015	(212,009)	-10.93%
STA Paratransit & Rev based	766,799	799,740	628,747	170,993	27.2%	848,487	48,747	6.1%
BART ADA Service/Other	136,337	169,600	138,000	31,600	22.9%	179,920	10,320	6.1%
Subtotal	5,517,364	6,142,422	5,883,053	259,369	4.4%	6,506,506	364,084	5.9%
Total	\$ 35,486,144	\$ 39,075,460	\$ 39,474,896	\$ (399,436)	-1.1%	\$ 41,574,587	\$ 2,499,127	6.4%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2020 Revenue Source Utilization

	Anticipated Revenue	Anticipated Utilization	Difference
Fixed Route			
Fare revenue	\$ 3,065,800	\$ 3,065,800	\$ -
Special service revenue	1,548,038	1,548,038	-
Advertising revenue	592,500	592,500	-
Non-Operating revenue	278,553	278,553	-
Low Carbon Transit Operations Program (LCTOP)	1,133,206	1,133,206	-
Other State Grants	118,205	118,205	-
STA Population and Revenue Based	5,688,148	5,688,148	-
TDA 4.0	19,455,888	16,357,882	3,098,006
Measure J	4,948,515	4,948,515	-
BART Express Funds	861,895	861,895	-
Dougherty Valley Development Fees	100,000	100,000	-
RM2- Express	145,339	145,339	-
Lifeline	230,000	230,000	-
Total Fixed Route Operating Revenue	\$ 38,166,087	\$ 35,068,081	\$ 3,098,006
Paratransit			
Fare revenue	\$ 550,000	\$ 550,000	\$ -
Non-operating revenue	-	-	-
FTA Section 5307	1,380,000	1,380,000	-
FTA Preventive Maintenance	-	-	-
TDA 4.5	1,056,604	1,056,604	-
TDA 4.0	764,480	764,480	-
Measure J	1,727,015	1,727,015	-
STA Paratransit	848,487	848,487	-
BART ADA Service/Other	179,920	179,920	-
Total Paratransit Operating Revenue	\$ 6,506,506	\$ 6,506,506	\$ -
Capital Program			
TDA 4.0	\$ 689,000	\$ 689,000	\$ -
Increase (Decrease) to TDA reserve			\$ 3,098,006

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
STAFFING

Position Type		FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 ACTUAL	FY 2020 PROPOSED
Transportation	Transportation administration	3.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
	Training	2.0	2.0	2.0	2.0	2.0	2.0	1.0	2.0	1.0	2.0 (b)
	Transit Supervisor/Dispatcher	10.0	10.0	11.0	12.0	12.0	12.0	11.0	12.0	12.0	12.0
		15.0	16.0	17.0	18.0	18.0	18.0	16.0	18.0	17.0	18.0
	Full-time runs	125.0	127.0	128.0	128.0	122.0	122.0	119.0	130.0	124.0	124.0 (f)
	Part-time runs	12.0	12.0	12.0	12.0	12.0	12.0	6.0	12.0	6.0	12.0
	Full-time stand-by (Protection)	35.0	36.0	36.0	36.0	36.0	36.0	33.0	36.0	36.0	36.0
		172.0	175.0	176.0	176.0	170.0	170.0	158.0	178.0	166.0	172.0
	Total Transportation	187.0	191.0	193.0	194.0	188.0	188.0	174.0	196.0	183.0	190.0
	Maintenance	Maintenance administration	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Facilities		5.0	5.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
		10.0	10.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Mechanic, Level VI					4.0	4.0	4.0	4.0	4.0	4.0	4.0
Mechanic, Level V		5.0	5.0	5.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Mechanic, Level IV		4.0	4.0	3.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Mechanic, Level III		7.0	7.0	5.0	5.0	6.0	6.0	6.0	7.0	6.0	7.0
Mechanic, Level II		2.0	2.0	3.0	-	-	-	-	-	-	-
Mechanic, Level I		1.0	1.0	3.0	-	-	-	-	-	-	-
Bus service workers		10.0	10.0	10.0	9.0	9.0	9.0	8.0	10.0	9.0	10.0
		29.0	29.0	29.0	26.0	27.0	27.0	26.0	29.0	27.0	29.0
Total Maintenance		39.0	39.0	40.0	37.0	38.0	38.0	37.0	40.0	38.0	40.0
General Administration		General Administration	4.0	3.0	3.0	4.0	4.0	4.0	4.0	5.0	4.0
	Stores & Procurement	1.0	1.0	1.0	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	2.0	2.0	2.0
	Finance	5.0	5.0	5.0	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	3.0	3.0	3.0
	Marketing	2.0	2.0	2.0	2.0	2.0	2.0	1.0	2.0	1.0	1.0 (e)
	Customer service	6.0	6.0	6.0	8.0	8.0	8.0	8.0	8.0	6.0	8.0 (c)
	IT	2.0	2.0	2.0	2.0	2.0	2.0	3.0	4.0	4.0	4.0
	Planning/Scheduling	6.0	6.0	6.0	5.0	5.0	5.0	5.0	7.0	6.0	8.0 (d), (e)
	Subtotal in full time equivalents	30.0	29.0	29.0	31.0	31.0	31.0	31.0	37.0	32.0	36.0
Fixed Route Operations	Total	256.0	259.0	262.0	262.0	257.0	257.0	242.0	273.0	253.0	266.0
	Paratransit	2.0	2.0	2.0	2.0	2.0	2.0	3.0	3.0	3.0	3.0
Total Operations		258.0	261.0	264.0	264.0	259.0	259.0	245.0	276.0	256.0	269.0

(a) General Administration position of Director of Innovation and Mobility duties has been allocated to Director of Planning and Planning Staff.

(b) Assistant Trainer Position is vacant and not budgeted.

(c) Customer Service has 2 vacant positions that are not budgeted.

(d) Planning/Scheduling has a vacant Assistant Scheduler that is not budgeted.

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY2020 CAPITAL PROGRAM-BUDGET YEAR

(\$ in thousands)

Capital Category	Funding Source						Total
	Federal 5307	State Prop 1B - PTMISEA Rolling Stock	State Prop 1B - PTMISEA Facility Rehab	State LCTOP	State Bridge Tolls	MTC TDA	
Non Revenue Fleet	-	-	-	-	-	369	369
Revenue Fleet	-	-	-	-	-	-	-
Facility Maintenance and Modernization	-	-	-	-	-	100	100
Street Amenities	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	85	85
Maintenance Equipment & Tools	-	-	-	-	-	65	65
Office Furniture and Equipment	-	-	-	-	-	70	70
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 689	\$ 689

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
TEN YEAR CAPITAL PROGRAM

\$ In Thousands

Capital Program:	FY2019	FY2020	FY2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Non Revenue Fleet	\$ 78	\$ 369	\$ 227	\$ -	\$ 99	\$ 126	\$ 109	\$ -	\$ 70	\$ 70	\$ 1,148
Revenue Fleet	5,916	-	-	1,189	24,688	-	-	-	22,047	-	53,840
Facility Maintenance & Modernization	100	100	100	100	100	2,400	-	-	225	100	3,225
Street Amenities	200	-	-	50	-	-	-	50	50	-	350
Information Technology	195	85	180	300	80	90	85	100	150	100	1,365
Maintenance Equipment & Tools	100	65	50	50	50	250	50	50	-	50	715
Office Furniture and Equipment	-	70	80	80	80	100	100	80	25	50	665
Total Capital Program	\$ 6,589	\$ 689	\$ 637	\$ 1,769	\$ 25,097	\$ 2,966	\$ 344	\$ 280	\$ 22,567	\$ 370	\$ 61,308

Capital Program by Service:	FY2019	FY2020	FY2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Fixed-Route	\$ 1,049	\$ 689	\$ 637	\$ 580	\$ 25,097	\$ 2,966	\$ 344	\$ 280	\$ 22,567	\$ 370	\$ 54,579
Paratransit	5,540	-	-	1,189	-	-	-	-	-	-	6,729
Total Capital Program by Service	\$ 6,589	\$ 689	\$ 637	\$ 1,769	\$ 25,097	\$ 2,966	\$ 344	\$ 280	\$ 22,567	\$ 370	\$ 61,308

Capital Funding by Source	FY2019	FY2020	FY2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Federal 5307	\$ 4,435	\$ -	\$ -	\$ 989	\$ 19,969	\$ -	\$ -	\$ -	\$ 17,833	\$ -	\$ 43,226
State Prop 1B PTMISEA - Rolling Stock	1,005	-	-	-	-	-	-	-	-	-	1,005
State - LCTOP	375	-	300	300	300	300	-	-	900	-	2,475
MTC TPI Funds - Stop Access & IT	200	-	-	-	-	-	-	-	-	-	200
Bridge Toll Revenue	100	-	-	80	1,000	29	-	-	850	-	2,059
Transportation Development Act	474	689	337	400	828	1,637	344	280	2,984	370	8,343
To Be Determined	-	-	-	-	3,000	1,000	-	-	-	-	4,000
Total Capital Funding by Source	\$ 6,589	\$ 689	\$ 637	\$ 1,769	\$ 25,097	\$ 2,966	\$ 344	\$ 280	\$ 22,567	\$ 370	\$ 61,308

Revenue Fleet Replacements	FY2019	FY2020	FY2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
# Fixed Route Vehicles	-	-	-	-	40	-	-	-	40	-	80
# Paratransit Vehicles	42	-	-	21	-	-	-	-	-	-	63
Total Revenue Fleet Replacement	42	-	-	21	40	-	-	-	40	-	143

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

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenue Hours	228,293	228,293	219,793	219,793	219,793	219,793	219,793	219,793	219,793	219,793	219,793
1 Passenger Fares	2,718	2,684	3,066	3,066	3,066	3,066	3,066	3,066	3,066	3,066	3,066
2 Special Fares	1,636	1,532	1,548	1,579	1,611	1,643	1,676	1,710	1,744	1,779	1,815
3 Advertising	590	593	592	595	601	613	625	638	650	663	677
4 Non-Operating Revenue	387	297	279	282	285	288	291	294	297	300	303
5 Low Carbon Transit Operations Program	287	375	1,133	700	707	714	721	728	736	743	750
6 Other State Grants	94	-	-	-	-	-	-	-	-	-	-
7 <i>Other State Grants - SB1 State of Good Repair</i>	-	115	118	118	118	118	118	118	118	118	118
8 STA Population & Revenue Based Guarantee	1,613	4,681	4,218	4,123	4,206	4,290	4,376	4,463	4,552	4,643	4,736
9 <i>STA Population & Revenue Based - Non Guarantee</i>	-	1,041	1,470	1,500	1,530	1,560	1,592	1,623	1,656	1,689	1,723
10 TDA 4.0	16,756	15,747	16,358	17,318	18,789	19,951	20,971	22,071	23,207	24,393	25,630
11 Measure J	4,408	4,597	4,949	5,048	5,149	5,252	5,357	5,464	5,573	5,684	5,798
12 BART Express Funds	807	826	862	879	897	915	933	952	971	990	1,010
13 Dougherty Valley Dev Fees	-	-	100	100	65	-	-	-	-	-	-
14 Other Local Grants	24	-	-	-	-	-	-	-	-	-	-
15 RM2/Other - Express	145	145	145	145	145	145	145	145	145	145	145
16 Lifeline	504	300	230	237	-	-	-	-	-	-	-
17 Total Fixed Route Operating Revenue	29,969	32,933	35,068	35,690	37,169	38,555	39,871	41,272	42,715	44,213	45,771
Operating Expenses w/o contingency and GASB 68	29,922	32,722	33,818	35,142	36,407	37,627	38,891	40,200	41,557	42,963	44,421
18 CalPERS Unfunded Accrued Liability Expense	47	211	350	548	762	928	980	1,072	1,158	1,250	1,350
% increase in expenses	2.7%	9.9%	3.8%	4.5%	4.1%	3.7%	3.4%	3.5%	3.5%	3.5%	3.5%
20 GASB 68 Pension & GASB 75 OPEB adjus	1,583	-	-	-	-	-	-	-	-	-	-
21 Operating expense contingency	-	-	900	-	-	-	-	-	-	-	-
22 Total Fixed Route Operating Expenses	31,552	32,933	35,068	35,690	37,169	38,555	39,871	41,272	42,715	44,213	45,771
Revenue Hours	74,394	74,394	74,394	74,394	74,394	74,394	74,394	74,394	74,394	74,394	74,394
23 Passenger Fares	504	508	550	550	550	550	550	550	550	550	550
24 FTA Section 5307	1,261	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,385	1,385	1,385
25 FTA Preventative Maintenance	19	6	-	-	-	-	-	-	-	-	-
26 TDA 4.5	800	869	1,057	1,004	1,034	1,065	1,097	1,130	1,164	1,199	1,235
27 TDA 4.0	199	470	764	1,091	1,349	1,487	1,628	1,775	1,921	2,078	2,240
28 Measure J	1,831	1,939	1,727	1,762	1,797	1,833	1,870	1,907	1,945	1,984	2,024
29 STA Paratransit & Revenue Based	767	800	848	857	866	874	883	892	901	910	919
30 Bart ADA service	136	170	180	180	182	184	186	188	190	192	194
31 Total Paratransit Operating Revenue	5,517	6,142	6,506	6,824	7,158	7,373	7,594	7,822	8,056	8,298	8,547
32 Total Paratransit Operating Expenses	5,517	6,142	6,507	6,824	7,158	7,373	7,594	7,822	8,056	8,298	8,547
% increase in expenses	5.7%	11.3%	5.9%	4.9%	4.9%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
33 Total CCCTA Operating Budget	\$ 37,069	\$ 39,075	\$ 41,575	\$ 42,514	\$ 44,327	\$ 45,928	\$ 47,465	\$ 49,094	\$ 50,771	\$ 52,511	\$ 54,318

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

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
34 Capital Revenue											
35 Federal 5307	-	4,435	-	-	989	19,969	-	-	-	17,833	-
36 State Prop 1B PTMISEA - Rolling Stock	-	1,005	-	-	-	-	-	-	-	-	-
37 State Prop 1B PTMISEA - Facility Rehab	-	-	-	-	-	-	-	-	-	-	-
38 State - LCTOP	-	375	-	300	300	300	300	-	-	900	-
39 Lifeline - 1B Population based Bonds	-	-	-	-	-	-	-	-	-	-	-
40 MTC TPI Funds - Stop Access & IT	280	200	-	-	-	-	-	-	-	-	-
41 Bridge Toll Revenue	-	100	-	-	80	1,000	29	-	-	850	-
42 Transportation Development Act	651	474	689	337	400	828	1,637	344	280	2,984	370
43 To Be Determined	-	-	-	-	-	3,000	1,000	-	-	-	-
44 Total Capital Revenue	\$ 931	\$ 6,589	\$ 689	\$ 637	\$ 1,769	\$ 25,097	\$ 2,966	\$ 344	\$ 280	\$ 22,567	\$ 370
45 Capital Projects	\$ 931	\$ 6,589	\$ 689	\$ 637	\$ 1,769	\$ 25,097	\$ 2,966	\$ 344	\$ 280	\$ 22,567	\$ 370

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
TDA RESERVE \$ In Thousands

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
46 Beginning Balance	\$ 11,782	\$ 12,075	\$ 15,445	\$ 18,543	\$ 21,020	\$ 22,023	\$ 21,675	\$ 19,741	\$ 18,299	\$ 16,094	\$ 10,364
47 Estimated TDA 4.0 Allocation	\$ 17,899 3.88%	\$ 20,061 12.08%	\$ 20,909 4.23%	\$ 21,223 1.50%	\$ 21,541 1.50%	\$ 21,918 1.75%	\$ 22,302 1.75%	\$ 22,748 2.00%	\$ 23,203 2.00%	\$ 23,725 2.25%	\$ 24,259 2.25%
TDA 4.0 Needed for Operations and Capital:											
48 Used for Fixed route operations	(16,756)	(15,747)	(16,358)	(17,318)	(18,789)	(19,951)	(20,971)	(22,071)	(23,207)	(24,393)	(25,630)
49 Used for Paratransit operations	(199)	(470)	(764)	(1,091)	(1,349)	(1,487)	(1,628)	(1,775)	(1,921)	(2,078)	(2,240)
50 TDA Used for Operations	(16,955)	(16,217)	(17,122)	(18,409)	(20,138)	(21,438)	(22,599)	(23,846)	(25,128)	(26,471)	(27,870)
51 Used for Capital Program	(651)	(474)	(689)	(337)	(400)	(828)	(1,637)	(344)	(280)	(2,984)	(370)
52 Ending TDA Reserve	\$ 12,075	\$ 15,445	\$ 18,543	\$ 21,020	\$ 22,023	\$ 21,675	\$ 19,741	\$ 18,299	\$ 16,094	\$ 10,364	\$ 6,383
53 Number Of Months of Operating Expenses in Reserve	3.9	4.7	5.4	5.9	6.0	5.7	5.0	4.5	3.8	2.4	1.4
54 Percentage of operating budget	32.6%	39.5%	44.6%	49.4%	49.7%	47.2%	41.6%	37.3%	31.7%	19.7%	11.8%
55 Reserve Percentage of:	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
12%	\$ 4,448	\$ 4,689	\$ 4,989	\$ 5,102	\$ 5,319	\$ 5,511	\$ 5,696	\$ 5,891	\$ 6,093	\$ 6,301	\$ 6,518
56 Amount Above/(Below) Reserve Level	\$ 7,627	\$ 10,756	\$ 13,554	\$ 15,918	\$ 16,704	\$ 16,164	\$ 14,045	\$ 12,408	\$ 10,001	\$ 4,063	\$ (135)
57 16%	\$ 5,931	\$ 6,252	\$ 6,652	\$ 6,802	\$ 7,092	\$ 7,348	\$ 7,594	\$ 7,855	\$ 8,123	\$ 8,402	\$ 8,691
58 Amount Above/(Below) Reserve Level	\$ 6,144	\$ 9,193	\$ 11,891	\$ 14,218	\$ 14,931	\$ 14,327	\$ 12,147	\$ 10,444	\$ 7,971	\$ 1,962	\$ (2,308)

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2018 Actual	FY 2019 Estimated	FY 2019 Budget	Over (Under) FY 2019 Budget	Proposed FY 2020 Budget	Over (Under) FY 2019 Est/Actual	Over (Under) % FY 2019 Est/Actual
FIXED ROUTE							
Wages, Operators	8,205,085	8,564,997	8,435,000	129,997	8,580,000	15,003	
Wages, Operator/trainer	142,147	175,000	160,000	15,000	175,000	-	
Wages, Trans Admin	1,022,505	1,040,740	1,046,644	(5,904)	1,122,426	81,686	
Wages, Scheduling	75,509	77,125	68,671	8,454	71,672	(5,453)	
Wages, Maint Admin	538,779	513,000	510,335	2,665	535,061	22,061	
Wages, Building Maint.	323,198	330,000	347,541	(17,541)	361,091	31,091	
Wages, Customer Service	334,662	320,000	336,574	(16,574)	351,502	31,502	
Wages, Promotion	92,331	63,000	137,024	(74,024)	59,170	(3,830)	
Wages, EE Services	227,963	255,000	237,318	17,682	249,022	(5,978)	
Wages, Finance	406,494	420,000	416,494	3,506	437,212	17,212	
Wages, Safety & Trng	81,857	81,900	79,255	2,645	82,704	804	
Wages, General Admin	607,483	586,000	658,807	(72,807)	579,135	(6,865)	
Performance based Comp Pool	-	-	-	-	40,000	40,000	
Wages, Board	21,400	21,100	26,400	(5,300)	26,400	5,300	
Wages, Planning	679,244	875,000	786,246	88,754	910,149	35,149	
Wages, Service Workers	372,003	430,000	474,781	(44,781)	489,234	59,234	
Wages, Serv Wrkr Bonus	1,250	1,250	1,250	-	1,250	-	
Wages, Mechanics	1,039,830	1,120,000	1,193,492	(73,492)	1,231,439	111,439	
Wages, Mechanic Bonus	8,178	11,250	11,250	-	11,250	-	
Total Wages	14,179,918	14,885,362	14,927,082	(41,720)	15,313,717	428,355	3%
Sick, Operators	312,858	395,000	325,000	70,000	340,000	(55,000)	
Sick, Trans Admin	34,271	68,000	44,630	23,370	32,769	(35,231)	
Sick, Scheduling	307	600	2,994	(2,394)	2,138	1,538	
Sick, Maintenance Admin	16,117	16,900	22,217	(5,317)	15,938	(962)	
Sick, Building Maintenance.	22,873	14,000	14,642	(642)	10,448	(3,552)	
Sick, Customer Svc	11,486	8,000	13,871	(5,871)	9,839	1,839	
Sick, Promotion	1,440	2,000	5,850	(3,850)	1,765	(235)	
Sick, EE Services	1,155	4,300	10,292	(5,992)	7,389	3,089	
Sick, Finance	12,079	13,000	17,848	(4,848)	12,894	(106)	
Sick, Safety & Training	2,090	2,500	3,455	(955)	2,467	(33)	
Sick, General Admin	15,867	17,600	28,440	(10,840)	17,069	(531)	
Sick, Planning	11,242	19,500	33,957	(14,457)	26,833	7,333	
Sick, Service Workers	23,169	58,000	6,598	51,402	6,766	(51,234)	
Sick, Mechanics	27,782	22,000	22,802	(802)	23,606	1,606	
Total Sick Pay	492,736	641,400	552,596	88,804	509,921	(131,479)	-20%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2018 Actual	FY 2019 Estimated	FY 2019 Budget	Over (Under) FY 2019 Budget	Proposed FY 2020 Budget	Over (Under) FY 2019 Est/Actual	Over (Under) % FY 2019 Est/Actual
Holiday, Operators	327,606	414,000	401,000	13,000	426,000	12,000	
Holiday, Trans Admin	47,988	60,000	56,529	3,471	59,858	(142)	
Holiday, Scheduling	3,680	4,100	3,792	308	3,906	(194)	
Holiday, Maintenance Admin	28,125	30,000	28,139	1,861	29,115	(885)	
Holiday, Building Maintenance.	16,638	20,000	18,545	1,455	19,086	(914)	
Holiday, Customer Svc	16,355	17,000	17,570	(570)	17,976	976	
Holiday, Promotion	4,127	4,000	7,409	(3,409)	3,224	(776)	
Holiday, EE Services	9,305	13,000	13,035	(35)	13,498	498	
Holiday, Finance	20,734	22,600	22,606	(6)	23,553	953	
Holiday, Safety & Training	4,204	4,300	4,376	(76)	4,507	207	
Holiday, General Admin	33,464	27,500	36,022	(8,522)	31,182	3,682	
Holiday, Planning	32,163	50,000	43,011	6,989	49,020	(980)	
Holiday, Service Workers	16,728	21,500	23,456	(1,956)	24,047	2,547	
Holiday, Mechanics	61,207	61,500	61,978	(478)	64,164	2,664	
Total Holiday Pay	622,324	749,500	737,468	12,032	769,136	19,636	3%
Vacation, Operators	490,464	530,000	530,450	(450)	545,900	15,900	
Vacation, Trans Admin	93,057	92,690	85,612	7,078	90,492	(2,198)	
Vacation, Scheduling	5,812	6,320	6,320	-	6,510	190	
Vacation, Maintenance Admin	44,760	56,500	46,162	10,338	47,767	(8,733)	
Vacation, Building Maintenance.	22,344	24,500	24,579	(79)	25,112	612	
Vacation, Customer Svc	38,492	22,000	25,103	(3,103)	23,000	1,000	
Vacation, Promotion	32,394	5,300	9,496	(4,196)	5,374	74	
Vacation, EE Services	17,295	20,470	20,471	(1)	21,175	705	
Vacation, Finance	21,793	28,500	30,558	(2,058)	34,260	5,760	
Vacation, Safety & Training	6,547	7,300	7,294	6	7,512	212	
Vacation, General Admin	106,115	90,000	53,564	36,436	45,036	(44,964)	
Vacation, Planning	45,959	60,000	64,324	(4,324)	71,104	11,104	
Vacation, Service Wrks	26,686	28,000	32,290	(4,290)	30,272	2,272	
Vacation, Mechanics	144,139	150,000	87,996	62,004	94,544	(55,456)	
Total Accrued Vacation	1,095,857	1,121,580	1,024,219	97,361	1,048,058	(73,522)	-7%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2018 Actual	FY 2019 Estimated	FY 2019 Budget	Over (Under) FY 2019 Budget	Proposed FY 2020 Budget	Over (Under) FY 2019 Est/Actual	Over (Under) % FY 2019 Est/Actual
Abs Pay, Operators	54,620	59,600	61,200	(1,600)	64,000	4,400	
Abs Pay, Trans Admin	-	3,500	5,718	(2,218)	6,110	2,610	
Abs Pay, Scheduling	-	100	384	(284)	399	299	
Abs Pay, Maintenance Admin	-	1,000	2,846	(1,846)	2,970	1,970	
Abs Pay, Building Maintenance.	-	500	1,876	(1,376)	1,947	1,447	
Abs Pay, Customer Svc	-	1,000	1,777	(777)	1,834	834	
Abs Pay, Promotion	-	300	750	(450)	329	29	
Abs Pay, EE Services	-	400	1,319	(919)	1,378	978	
Abs Pay, Finance	-	500	2,287	(1,787)	2,404	1,904	
Abs Pay, Safety & Training	-	400	443	(43)	460	60	
Abs Pay, General Admin	-	500	3,645	(3,145)	3,183	2,683	
Abs Pay, Planning	-	500	4,351	(3,851)	5,002	4,502	
Separation Pay/Benefits	29,456	5,000	-	5,000	5,000	-	
Abs Pay, Service Wrkrs	-	456	456	-	470	14	
Abs Pay, Mechanics	4,325	500	539	(39)	558	58	
Total Absence Pay	88,401	74,256	87,591	(13,335)	96,044	21,788	29%
Total Paid Time Off	2,299,318	2,586,736	2,401,874	184,862	2,423,159	(163,577)	-6%
Total Compensation	16,479,236	17,472,098	17,328,956	143,142	17,736,876	264,778	2%
FICA, Operators	131,646	142,560	139,050	3,510	146,860	4,300	
FICA, Trans Admin	16,774	17,960	17,961	(1)	19,012	1,052	
FICA, Scheduling	1,098	1,260	1,191	69	1,227	(33)	
FICA, Maintenance Admin	2,815	4,100	4,195	(95)	4,363	263	
FICA, Building Maintenance.	5,460	5,850	5,902	(52)	6,055	205	
FICA, Customer Service	6,000	5,300	5,727	(427)	5,860	560	
FICA, Promotion	1,856	1,250	2,328	(1,078)	1,013	(237)	
FICA, EE Services	3,762	4,261	4,095	166	4,240	(21)	
FICA, Finance	6,685	7,230	7,102	128	7,399	169	
FICA, Safety & Training	-	-	-	-	-	-	
FICA, General Admin	10,830	8,350	11,424	(3,074)	10,486	2,136	
FICA, Board Members	1,637	1,500	2,020	(520)	2,020	520	
FICA, Planning	10,687	14,500	13,512	988	15,401	901	
FICA, Service Workers	5,625	6,800	7,087	(287)	7,258	458	
FICA, Mechanics	13,525	16,000	17,820	(1,820)	18,383	2,383	
Total FICA/Medicare	218,400	236,921	239,414	(2,493)	249,577	12,656	5%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2018 Actual	FY 2019 Estimated	FY 2019 Budget	Over (Under) FY 2019 Budget	Proposed FY 2020 Budget	Over (Under) FY 2019 Est/Actual	Over (Under) % FY 2019 Est/Actual
PERS-RET, Operators	787,145	960,339	1,034,959	(74,620)	1,051,072	90,733	
PERS-RET, Trans Admin	143,136	172,770	166,859	5,911	189,416	16,646	
PERS-RET, Scheduling	15,148	12,971	11,564	1,407	13,391	420	
PERS-RET, Maintenance Admin	82,404	108,645	100,506	8,139	112,348	3,703	
PERS-RET, Bldg Maintenance.	41,808	43,700	50,586	(6,886)	55,611	11,911	
PERS-RET, Customer Svc	49,749	47,133	50,082	(2,949)	49,337	2,204	
PERS-RET, Promotion	19,764	12,058	17,084	(5,026)	12,662	604	
PERS-RET, EE Services	29,982	43,014	41,692	1,322	46,409	3,395	
PERS-RET, Finance	60,105	75,502	67,949	7,553	77,351	1,849	
PERS-RET, Sfty & Training	22,226	18,044	17,281	763	19,922	1,878	
PERS-RET, Gen Admin	82,440	97,349	115,015	(17,666)	113,420	16,071	
PERS-RET, Planning	58,329	122,300	105,810	16,490	125,063	2,763	
GM-457 Retirement	18,000	18,000	18,540	(540)	18,540	540	
PERS-RET, Service Wrkr	41,255	52,409	57,317	(4,908)	59,137	6,728	
PERS-RET, Mechanics	114,694	145,610	151,411	(5,801)	170,966	25,356	
Total Retirement	1,566,185	1,929,844	2,006,655	(76,811)	2,114,645	184,801	10%
Medical, Operators	633,969	765,924	708,894	57,030	782,191	16,267	
Medical, Trans Admin	94,651	126,882	135,279	(8,397)	140,721	13,839	
Medical, Scheduling	8,619	9,472	9,519	(47)	9,496	24	
Medical, Maintenance Admin	26,101	28,215	23,481	4,734	27,755	(460)	
Medical, Building Maintenance.	48,897	53,293	69,389	(16,096)	61,239	7,946	
Medical, Customer Svc	42,137	33,689	45,647	(11,958)	35,057	1,368	
Medical, Promotion	7,258	4,943	3,969	974	5,954	1,011	
Medical, EE Services	(430)	4,524	-	4,524	9,048	4,524	
Medical, Finance	18,259	17,485	13,180	4,305	18,989	1,504	
Medical, Safety & Training	5,028	5,674	5,968	(294)	5,424	(250)	
Medical, General Admin	67,242	69,801	30,130	39,671	72,276	2,475	
Medical, Planning	40,834	61,994	86,974	(24,980)	73,750	11,756	
Medical, Service Workers	190,673	249,743	217,730	32,013	264,933	15,190	
Medical, Mechanics	344,370	418,487	413,687	4,800	453,847	35,360	
Medical Admin Charge	10,751	11,300	11,300	-	11,300	-	
Vision Plan, Operators	-	-	-	-	-	-	
Medical, Retirees	186,175	193,000	186,430	6,570	202,650	9,650	
OPEB benefits	408,617	299,889	299,889	-	306,650	6,761	
Total Medical	2,133,151	2,354,315	2,261,466	92,849	2,481,280	126,965	5%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2018 Actual	FY 2019 Estimated	FY 2019 Budget	Over (Under) FY 2019 Budget	Proposed FY 2020 Budget	Over (Under) FY 2019 Est/Actual	Over (Under) % FY 2019 Est/Actual
Dental, Operators	232,289	240,249	244,587	(4,338)	247,457	7,208	
Dental, Trans Admin	30,284	32,931	28,326	4,605	33,919	988	
Dental, Scheduling	1,985	2,289	2,819	(531)	2,357	69	
Dental, Maintenance Admin	5,877	5,946	6,100	(154)	6,124	178	
Dental, Building Maintenance.	10,490	10,075	11,589	(1,514)	10,377	302	
Dental, Customer Svc	17,545	16,656	18,371	(1,716)	17,155	500	
Dental, Promotion	1,670	1,421	1,732	(311)	1,464	43	
Dental, EE Services	3,060	3,084	3,175	(91)	3,176	92	
Dental, Finance	10,120	10,575	10,441	134	10,892	317	
Dental, Safety & Training	789	795	2,222	(1,427)	819	24	
Dental, General Admin	7,490	7,389	7,741	(352)	7,610	221	
Dental, Planning	11,405	13,544	13,044	500	13,950	406	
Total Dental	333,004	344,953	350,147	(5,194)	355,300	10,347	3%
WC, Operators	796,378	748,111	693,089	55,022	754,951	6,840	
WC, Trans Admin	76,170	72,107	64,473	7,634	72,766	659	
WC, Scheduling	9,159	9,013	8,059	954	9,096	83	
WC, Maintenance Admin	25,796	22,533	20,148	2,385	22,739	206	
WC, Building Maintenance.	26,270	27,040	24,178	2,862	27,287	247	
WC, Customer Svc	38,327	36,054	32,237	3,817	36,383	329	
WC, Promotion	11,574	4,507	4,030	477	4,548	41	
WC, EE Services	11,574	13,520	12,089	1,431	13,644	124	
WC, Finance	25,796	22,533	20,148	2,385	22,739	206	
WC, Safety & Training	11,574	9,013	8,059	954	9,096	83	
WC, General Admin	33,989	25,666	26,857	(1,191)	25,900	234	
WC, Planning	28,685	55,455	36,266	19,189	55,962	507	
WC, Service Workers	49,660	45,067	40,296	4,771	45,479	412	
WC, Mechanics	106,574	85,627	76,562	9,065	86,410	783	
Total Workers Comp	1,251,526	1,176,246	1,066,491	109,755	1,187,000	10,754	1%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2018 Actual	FY 2019 Estimated	FY 2019 Budget	Over (Under) FY 2019 Budget	Proposed FY 2020 Budget	Over (Under) FY 2019 Est/Actual	Over (Under) % FY 2019 Est/Actual
Life, Operators	69,500	72,435	74,150	(1,715)	74,776	2,341	
Life, Trans Admin	6,518	6,500	7,776	(1,276)	6,695	195	
Life, Scheduling	660	690	952	(262)	742	52	
Life, Maintenance Admin	4,230	4,230	4,360	(130)	4,360	130	
Life, Building Maintenance.	3,376	3,066	3,560	(494)	3,250	184	
Life, Customer Svc	5,595	5,607	5,810	(203)	6,450	843	
Life, Promotion	844	542	1,500	(958)	560	18	
Life, EE Services	1,537	1,645	1,800	(155)	1,800	155	
Life, Finance	3,316	3,338	3,720	(382)	3,460	122	
Life, Safety & Training	728	728	750	(22)	750	22	
Life, General Admin	2,974	2,955	3,390	(435)	3,090	135	
Life, Planning	5,484	6,572	6,642	(70)	7,212	640	
Total Life Insurance	104,762	108,308	114,410	(6,102)	113,145	4,837	4%
SUI, Operators	52,861	65,000	72,000	(7,000)	67,000	2,000	
SUI, Trans Admin	4,262	6,000	7,974	(1,974)	7,974	1,974	
SUI, Scheduling	273	400	443	(43)	443	43	
SUI, Maintenance Admin	1,911	2,000	2,215	(215)	2,215	215	
SUI, Building Maintenance.	1,751	2,000	2,658	(658)	3,101	1,101	
SUI, Customer Svc	1,638	2,600	3,101	(501)	3,101	501	
SUI, Promotion	273	430	886	(456)	443	13	
SUI, Safety & Training	273	413	443	(30)	443	30	
SUI, General Admin	1,661	1,800	3,544	(1,744)	3,544	1,744	
SUI, EE Services	819	900	1,329	(429)	1,329	429	
SUI, Finance	1,642	1,900	2,215	(315)	2,215	315	
SUI, Planning	2,734	3,800	3,987	(187)	4,430	630	
SUI, Service Workers	3,009	3,710	4,430	(720)	4,430	720	
SUI, Mechanics	5,284	7,875	8,417	(542)	8,417	542	
Total SUI	78,391	98,828	113,642	(14,814)	109,085	10,257	10%
Operator Uniforms	45,862	50,000	50,000	-	50,000	-	
Uniforms - Maintenance. Pers.	19,883	17,173	17,000	173	17,500	327	
Total Uniforms	65,745	67,173	67,000	173	67,500	327	0%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2018 Actual	FY 2019 Estimated	FY 2019 Budget	Over (Under) FY 2019 Budget	Proposed FY 2020 Budget	Over (Under) FY 2019 Est/Actual	Over (Under) % FY 2019 Est/Actual
Operator Medical Exams	16,215	15,785	17,000	(1,215)	17,000	1,215	
Emp Assistance Prog.	13,468	15,856	14,500	1,356	14,500	(1,356)	
Cafeteria Plan- Admin	440,517	508,275	539,772	(31,497)	598,689	90,414	
Cafeteria Plan-ATU	1,205,910	1,485,478	1,357,816	127,662	1,603,479	118,001	
Mechanic Tool Allowance	13,190	15,970	16,500	(530)	16,500	530	
Wellness Program	25,121	29,473	30,000	(527)	30,000	527	
Substance Abuse Prog.	9,630	15,505	10,000	5,505	20,000	4,495	
Ergonomics/W/C Prog	-	-	2,500	(2,500)	-	-	
Total Other Benefits	1,724,051	2,086,342	1,988,088	98,254	2,300,168	213,826	10%
Total Benefits	9,774,533	10,989,666	10,609,187	380,479	11,400,859	411,193	4%
Total Wages and Benefits	23,954,451	25,875,028	25,536,269	338,759	26,714,576	839,548	3%
Management Services	54,049	35,000	35,000	-	35,000	-	
Agency Fees	50	150	150	-	150	-	
In-Service Monitoring	-	5,500	5,500	-	5,500	-	
Mobility Services	18,807	25,000	30,000	(5,000)	25,000	-	
Schedules/Graphics	38,521	114,432	115,000	(568)	115,000	568	
Promotions	101,135	149,397	150,000	(603)	150,000	603	
Recruitment	5,168	10,000	15,000	(5,000)	10,000	-	
Hiring Costs	13,795	14,935	15,000	(65)	15,000	65	
Legal Fees	164,714	375,000	375,000	-	335,000	(40,000)	
Financial services	12,200	6,000	7,500	(1,500)	15,000	9,000	
Auditor Fees	44,942	48,500	48,500	-	49,955	1,455	
Freight In and Out	4,808	5,525	7,000	(1,475)	6,000	475	
Bid and Hearing Notices	95	1,000	1,000	-	1,000	-	
Service Development	40,000	79,187	80,000	(813)	80,000	813	
Trans. Printing/Reproduc.	4,646	7,000	7,000	-	7,000	-	
Payroll Services	86,575	85,490	85,490	-	88,055	2,565	
Bank service charge	20,827	24,000	24,000	-	25,500	1,500	
Commuter check process fee	267	300	300	-	300	-	
Pay PERS file upload	2,387	2,650	2,730	(80)	2,730	80	
Special Planning- reimb expenses	24,900	31,840	-	31,840	-	(31,840)	
Temporary Help-All depts	66,410	25,075	25,000	75	25,000	(75)	
Clipper Fees	55,405	90,000	53,560	36,440	150,000	60,000	
SVR-Differential/Radiator	-	13,300	15,800	(2,500)	15,800	2,500	

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2018 Actual	FY 2019 Estimated	FY 2019 Budget	Over (Under) FY 2019 Budget	Proposed FY 2020 Budget	Over (Under) FY 2019 Est/Actual	Over (Under) % FY 2019 Est/Actual
SVR-Transmission	15,101	14,595	34,400	(19,805)	24,000	9,405	
SVR-Upholstery/Glass	1,705	12,000	30,000	(18,000)	15,000	3,000	
SVR-Towing	6,503	12,220	16,000	(3,780)	16,000	3,780	
SVR-Engine Repair	28,278	41,685	40,720	965	41,000	(685)	
SVR-Body Repair	105,158	113,083	105,000	8,083	108,000	(5,083)	
SVR-Body Repair	-	-	-	-	50,000	50,000	
Emission controls	14,513	39,767	42,000	(2,233)	42,000	2,233	
Support Vehicle maint	13,617	13,170	13,500	(330)	13,500	330	
IT Supplies/replacements	13,075	10,843	12,000	(1,157)	12,000	1,157	
Clever Devices/rideck maint	206,190	239,350	239,349	1	251,350	12,000	
Office Equipment Maint.	7,904	20,000	20,000	-	20,000	-	
Building Maint. Service	77,387	85,810	87,000	(1,190)	87,000	1,190	
Landscape Service	73,289	88,963	89,400	(437)	89,400	437	
IT Contracts	137,370	148,564	150,000	(1,436)	150,000	1,436	
Radio Maint. Service	11,952	14,980	18,000	(3,020)	15,000	20	
RED Support Expense	3,030	-	4,000	(4,000)	-	-	
Contract Cleaning Service	3,340	3,340	2,600	740	3,600	260	
Waste Removal	16,610	18,837	19,800	(963)	19,800	963	
Hazardous Waste	114,205	123,012	95,000	28,012	125,000	1,988	
Fire Monitoring	2,863	3,756	4,000	(244)	4,000	244	
Security Services	87,178	88,943	89,000	(57)	89,000	57	
Other Services	7,375	7,000	5,500	1,500	7,000	-	
Total Services	1,706,344	2,249,199	2,215,799	33,400	2,339,640	90,441	4%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2018 Actual	FY 2019 Estimated	FY 2019 Budget	Over (Under) FY 2019 Budget	Proposed FY 2020 Budget	Over (Under) FY 2019 Est/Actual	Over (Under) % FY 2019 Est/Actual
Diesel Fuel	1,354,462	1,525,000	1,650,000	(125,000)	1,625,000	100,000	
Oils and Lubricants	75,649	81,486	90,000	(8,514)	85,000	3,514	
Gasoline	21,602	23,875	25,000	(1,125)	25,000	1,125	
PG&E - WC Trolley	22,296	50,408	85,000	(34,592)	85,000	34,592	
Tires and Tubes	238,156	243,197	231,000	12,197	247,216	4,019	
Safety Supply	363	5,500	5,500	-	10,000	4,500	
Transportation Supplies	19,414	14,000	14,000	-	14,000	-	
BART Relief Tickets	56,965	58,425	58,425	-	58,425	-	
CSS-Soaps	1,614	4,465	8,000	(3,535)	6,000	1,535	
CSS-Cleaning	10,629	9,622	9,000	622	9,000	(622)	
CSS-Safety	8,640	8,907	8,500	407	8,500	(407)	
CSS-Antifreeze	3,664	6,256	6,400	(144)	6,400	144	
CSS-Gases	6,655	5,316	4,000	1,316	4,500	(816)	
Oil Analysis	16,760	7,898	8,000	(102)	8,000	102	
Equipment/Garage Exp.	22,183	21,356	25,000	(3,644)	25,000	3,644	
Coach Repair Parts	551,129	494,536	495,000	(464)	515,000	20,464	
Shelter/Bus Stop Supply	-	13,066	15,000	(1,934)	15,000	1,934	
Janitorial Supplies	24,121	19,919	21,000	(1,081)	21,000	1,081	
Lighting Supply	1,832	6,125	5,000	1,125	5,000	(1,125)	
Building Repair Supply	37,580	44,376	45,000	(624)	45,000	624	
Landscape Supply	-	5,000	5,000	-	5,000	-	
Tickets, Passes, Xfrs	13,351	16,468	20,000	(3,532)	10,000	(6,468)	
Supplies - Offsites	968	2,286	2,300	(14)	2,300	14	
Personnel Office Supply	1,320	4,074	3,000	1,074	3,000	(1,074)	
Computer Supplies	-	163	-	163	-	(163)	
Office Supplies-Administration	18,672	16,500	17,500	(1,000)	17,500	1,000	
Office Supplies-2nd Floor	29	-	-	-	-	-	
Office Supplies-Maint.	1,436	3,433	3,500	(67)	3,500	67	
Postage	7,942	9,000	10,000	(1,000)	9,000	-	
Safety Contingency Plans	1,488	3,000	3,000	-	3,000	-	
Training Supply	1,637	5,000	5,000	-	5,000	-	
Contracts & Grants Supply	-	1,362	1,000	362	1,000	(362)	
Supplies- IC	4,108	5,628	6,000	(372)	6,000	372	
Repair parts-grant exp	-	25,000	25,000	-	25,000	-	
Total Materials & Supplies	2,524,665	2,752,348	2,910,125	(157,777)	2,908,341	155,993	6%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2018 Actual	FY 2019 Estimated	FY 2019 Budget	Over (Under) FY 2019 Budget	Proposed FY 2020 Budget	Over (Under) FY 2019 Est/Actual	Over (Under) % FY 2019 Est/Actual
Telephone Svc - TC				-		-	
Pacific Gas and Electric	164,641	185,000	190,550	(5,550)	190,550	5,550	
Telephone Svc - Concord	47,454	36,381	36,000	381	40,000	3,619	
Contra Costa Water District	32,294	26,000	26,000	-	27,600	1,600	
Telephone-Cellular	88,635	99,982	100,000	(18)	100,000	18	
Total Utilities	333,024	347,363	352,550	(5,187)	358,150	10,787	3%
Physical Damage	98,473	125,000	147,500	(22,500)	140,000	15,000	
Property Premiums	44,592	48,271	48,271	-	49,719	1,448	
Other Premiums	21,483	28,300	26,780	1,520	31,130	2,830	
Liability Premiums	452,487	555,000	555,000	-	610,500	55,500	
Insurance/Liability losses	105,521	175,000	175,000	-	175,000	-	
Total Insurance	722,556	931,571	952,551	(20,980)	1,006,349	74,778	8%
Property Tax	9,619	14,072	18,000	(3,928)	16,000	1,928	
Licenses / Registrations	1,726	2,015	2,015	-	2,015	-	
Fuel Storage Tank Fees	16,161	13,000	14,000	(1,000)	14,000	1,000	
Use and Other Taxes	8,081	7,000	7,500	(500)	7,500	500	
Sales Tax	190,529	205,000	220,000	(15,000)	212,000	7,000	
Total Taxes	226,116	241,087	261,515	(20,428)	251,515	10,428	4%
Radio Site Lease-Diablo	42,035	43,000	43,775	(775)	44,500	1,500	
Equipment Leases	464	9,000	9,000	-	9,000	-	
Total Leases	42,499	52,000	52,775	(775)	53,500	1,500	3%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2018 Actual	FY 2019 Estimated	FY 2019 Budget	Over (Under) FY 2019 Budget	Proposed FY 2020 Budget	Over (Under) FY 2019 Est/Actual	Over (Under) % FY 2019 Est/Actual
Business Expense- Tran	10	500	500	-	500	-	
Business Expense-admin	-	400	400	-	400	-	
Business Expense-Fin	978	2,000	2,000	-	2,000	-	
Board Travel	17,955	20,428	25,000	(4,572)	25,000	4,572	
Staff Travel	74,484	60,000	60,000	-	61,500	1,500	
CTA Dues	14,948	15,396	15,399	(3)	15,860	464	
APTA Dues	35,029	35,500	36,650	(1,150)	36,650	1,150	
Other Memberships	3,000	3,000	3,000	-	3,090	90	
Business Expense	2,659	4,000	4,000	-	4,000	-	
Training Program	11,388	15,179	25,000	(9,821)	25,000	9,821	
Training / Subs-Gm	2,271	7,000	7,000	-	7,000	-	
Misc exp	241	1,000	1,000	-	1,000	-	
Employee Functions	34,467	30,000	35,000	(5,000)	44,500	14,500	
Employee Awards	2,011	5,000	5,000	-	5,000	-	
Departing Emp gifts	124	1,000	1,000	-	1,000	-	
Paypal fees	2,889	3,500	4,000	(500)	4,000	500	
Total Miscellaneous	202,454	203,903	224,949	(21,046)	236,500	32,597	16%
Alamo Creek Shuttle	114,565	125,000	127,720	(2,720)	133,500	8,500	
St Mary's Shuttle	48,300	49,440	49,440	-	52,410	2,970	
Cal State rte. 260 Shuttle	93,801	106,100	108,150	(2,050)	113,600	7,500	
Total Purchased Transportation	256,666	280,540	285,310	(4,770)	299,510	18,970	7%
Total Other Operating Expense	6,014,324	7,058,011	7,255,574	(197,563)	7,453,505	395,494	6%
Contingency			800,000	(800,000)	900,000	900,000	
TOTAL FIXED ROUTE EXPENSE	29,968,775	32,933,039	33,591,843	(658,804)	35,068,081	2,135,043	6%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2018 Actual	FY 2019 Estimated	FY 2019 Budget	Over (Under) FY 2019 Budget	Proposed FY 2020 Budget	Over (Under) FY 2019 Est/Actual	Over (Under) % FY 2019 Est/Actual
Paratransit							
Wages	91,584	172,000	172,525	(525)	182,218	10,218	
Sick Wages	4,646	5,000	7,332	(2,332)	5,298	298	
Holiday Pay	5,605	7,500	9,687	(2,187)	10,080	2,580	
Vacation Pay	2,232	9,750	10,709	(959)	11,145	1,395	
Absence pay	-	500	940	(440)	988	488	
Cafeteria Plan	9,744	21,431	9,406	12,025	23,874	2,443	
FICA	1,481	2,500	2,917	(417)	3,041	541	
PERS	16,054	20,156	18,264	1,892	21,706	1,550	
Medical	12,351	15,948	9,630	6,318	9,606	(6,342)	
Dental	1,326	3,437	4,534	(1,097)	3,540	103	
Life Insurance	532	1,168	1,630	(462)	1,220	52	
SUI	1,084	1,300	1,329	(29)	1,329	29	
Legal Fees	-	18,884	15,000	3,884	15,000	(3,884)	
Bank Service Charge	419	500	-	500	500	-	
Building Maint Services	1,211	1,535	1,500	35	1,500	(35)	
Radio Maint Services	5,302	5,814	6,100	(286)	6,100	286	
Community Van Maint	24,557	16,000	16,000	-	16,000	-	
Office Supply, PTF	4,378	4,000	4,400	(400)	2,000	(2,000)	
Gas and Electric	22,253	25,000	25,000	-	25,000	-	
Cell Phone	874	2,500	2,500	-	22,500	20,000	
Sales Tax	-	300	300	-	300	-	
Purchased Trans-LINK	5,167,020	5,620,000	5,407,500	212,500	5,957,200	337,200	
Purchased Trans-BART	137,570	168,000	154,500	13,500	178,080	10,080	
Other Purch Trans	-	-	500	(500)	1,281	1,281	
Training / Subscriptions	-	2,500	350	2,150	2,500	-	
Other Misc Expenses	5	300	500	(200)	1,000	700	
Total Paratransit	5,517,368	6,142,422	5,883,053	259,369	6,506,506	364,083	6%
TOTAL CCCTA	35,486,143	39,075,460	39,474,896	(399,436)	41,574,587	2,499,127	6%
OPEB - GASB 75 Adjustments	(224,832)						
PERS GASB 68 Adjustment	1,807,421	-	-	-	-	-	
TOTAL CCCTA	37,068,732	39,075,460	39,474,896	(399,436)	41,574,587	2,499,127	6%