

To: Board of Directors

Date: September 17, 2020

From: Erick Cheung, Chief Finance Officer

Reviewed by: Rick Ramacier, GM

SUBJECT: Update on Fiscal Year 2020 and Fiscal Year 2021 Budget

SUMMARY:

In March, Contra Costa County implemented a shelter-in-place (SIP) order by the Contra Costa Health Services due to the Coronavirus (COVID-19) pandemic. Beginning in May and early June, the county eased some of the initial restrictions from the SIP as the positivity and hospitalization rates were declining. Also, additional COVID-19 testing became available throughout the county. By late June, some of the restrictions were reimplemented as COVID-19 positivity rates and hospitalization had risen. Based on the current COVID-19 information, those restrictions are beginning to ease but at a much slower pace and schools throughout the county started the year with distance learning.

Due to COVID-19 and the SIP orders for the health and safety of the population, the financial impact is being felt by most Californians. The Contra Costa/Alameda Counties unemployment rate rose from 3.3% in July 2019 to 13.8% in May 2020, and has come down slightly to 12% in July 2020. The largest declines are in the leisure, retail, and hospitality sectors. The Federal Government has approved several stimulus packages including CARES Act 3 which provided \$2 trillion to help individuals, families, businesses, state, and local agencies. This package includes \$25 billion for mass transit nationwide. CARES Act 4 provided \$484 billion to provide additional small business assistance, hospital funds to treat COVID-19 patients, and funds for expanding medical testing. The concern is that the funding for certain programs for unemployment have now ended and the federal government is stalled on working on a compromise to extend or provide additional stimulus funds.

Staff normally begins presenting the budget in March to receive timely Transportation Development Act (TDA) funding, but we have been updating since the changes have been coming at a rapid pace during this time:

- In early March, the A&F Committee reviewed the first draft of the Fiscal Year (FY) 2021 Draft Budget and Forecast which was just prior to the COVID-19 community spread and SIP orders.
- In April, the Board approved a FY 2021 Draft Budget and Forecast for the purpose to submit our TDA claim to Metropolitan Transportation Commission (MTC) so we can receive our TDA funds timely. The April version of the budget proposed \$45.2 million in operational and capital expenses. *Our main revenue source is TDA 4.0 funds from MTC; the budget proposed using \$22.3 million, which is \$2.9 million less than MTC estimates we will receive next fiscal year of \$19.4 million (estimate from February 2020 – prior to COVID-19).*
- In May, staff provided the A&F Committee a revenue update based on known information and assumptions even though there was minimal economic data at that time. Based on the data, County Connection estimated lost revenue of \$14.1 million between FY 2020 & FY 2021. This was offset by an estimated \$11.6 million in CARES Act funds.
- In June, the Board adopted the FY 2021 Proposed Budget for \$45.2 million in operating and capital costs. This included updates from MTC which informed transit agencies that the allocations for FY 2021 TDA and STA revenues would be 25% and 40% of their original estimates. Staff had a minor budget update and removed \$47 thousand related to merit increases. *This adopted budget required use of \$23.2 million in TDA 4.0 funds which is \$8.65 million less revenue than the \$14.56 million we are currently expecting to*

receive from MTC. The TDA reserve would drop from \$16.7 million in beginning of FY 2020 to \$12.8 million by the end of FY 2021 assuming no other changes.

From the adoption in June through August, staff has been updating the FY 2020 & FY 2021 revenues and expenses. For FY 2020, the unaudited expenses are now \$37.8 million, which is \$2.4 million less than the assumption in June. The main reason for the reduction was related to COVID-19, since we have vacancies not currently being filled, declining diesel expense due to reduced service and dropping prices, and demand for paratransit services significantly decreased. The ending TDA reserve is \$26.0 million which is an increase of \$9.2 million from the previous fiscal year, but this is mainly due to receiving approximately \$6.9 million in CARES Act Funding. We also did not lose as much revenue as originally estimated in TDA, STA and Measure J, which accounts for 75% of our funding. As we stated in the June staff report, we thought the financial impact would be felt more in FY 2021 based upon the downward revenue estimates. The CARES Act provides us cash flow and funding in FY 2021 as our regional partners (MTC, State of California and Contra Costa Transportation Authority) significantly reduced our allocations.

For Fiscal Year 2021, staff reviewed and updated expenses to lower costs by \$494 thousand for a total of \$44.0 million in operations. The decrease represents freezing cost of living adjustments and certain vacant positions, and reducing supplies and services without affecting current service levels as shown below:

Expense (*)	Amount (in thousands)	Description
Salaries & Benefits	(\$136)	Freezing COLA of administration staff.
Salaries & Benefits	(\$100)	Savings from freezing IT specialist but increased contract services below.
Salaries & Benefits	(\$168)	Freezing Manager of Planning/Marketing, Training Coordinator & Admin Assistant HR offset by increases for Director of ADA and Director of Safety (this position currently vacant).
Services	\$31	Net increase due to IT Contract Services for \$55K, offset by reductions in promotions, service development, IT supplies, and fire monitoring for \$24K.
Material & Supplies	\$63	Net increase due to PPE supplies of \$70K offset by reduction of supplies of \$7K.
Purchased Transportation	(\$151)	Reduction for services related to Saint Mary's, CSU East Bay, & Choice In Aging.
Miscellaneous	(\$33)	Reduction in employee functions and ADA training.
Total	(\$494)	
(*) Board eliminated \$47K in merit increases as part of FY 2021 Budget Adoption in June.		

Even with these changes and assuming no additional adjustments to expense or revenue, we will overspend our TDA revenue by \$8.9 million in FY 2021. Our TDA reserves would drop to \$17.1 million in FY 2021 and by FY 2023 we would be a negative \$3.4 million. There have been updates to revenue since the budget was adopted, and we have included that information in the forecast scenarios based on various revenue and expense assumptions for A&F Committee consideration.

Expenses

FY2020

Estimated Operating Expenses (Page 2) for FY 2020 are expected to be \$37,816,989, compared to the budget of \$42,582,087 by \$4,765,098 (11.2%). The following is an analysis of estimated expenses in comparison to budget:

Category	Description	FY 2020 August Estimate Amount (\$ in thousands)	FY 2020 June Estimate Amount (\$ in thousands)	FY 2020 Budget Amount (\$ in thousands)	August Estimated Amount Over (Under) Budget (\$ in thousands)
FIXED ROUTE					
Wages and benefits	Wages and benefits are under budget mainly due to vacancies. At the end of June, we had 8 vacant non-operator positions. Operators wages are under budget but offset by sick/FMLA time due to COVID-19.	\$ 25,029	\$ 26,318	\$ 26,728	\$ (1,699)
Services	Services are less than budget as Schedules/Graphics, Promotions, Service Development are \$96K, \$92K and \$72K under budget, respectfully. Repair on buses are \$136K lower than budget. Clipper Fees have gone up from \$78K in 2019 to \$98K in 2020 with the elimination of most paper passes, but less than \$150K budget partly due to free fares from March to June.	\$ 1,864	\$ 2,025	\$ 2,340	\$ (476)
Materials and supplies	Diesel fuel costs are \$452K lower due to COVID-19 as routes were reduced and fuel prices dropping. Coach repair parts are higher than budget by \$71K. PPE for COVID-19 for \$43K.	\$ 2,461	\$ 2,795	\$ 2,908	\$ (447)
Other Categories	In line with budget, but due to COVID-19 we incurred \$384K costs related to food and COVID transport.	\$ 2,176	\$ 2,036	\$ 2,179	\$ (3)
Contingency	Contingency not needed.	\$ -	\$ -	\$ 900	\$ (900)
	Total Fixed Route	\$ 31,530	\$ 33,174	\$ 35,055	\$ (3,525)
PARATRANSIT					
Wages and benefits	Wages and benefits are higher than budget by \$20K due to merit increases, higher medical and pension costs.	\$ 294	\$ 284	\$ 274	\$ 20
Purchased transportation	Budget was amended in December and based on revised amount. This actual costs have significantly decreased due to COVID-19 as ridership dropped 80%-90%.	\$ 5,923	\$ 6,721	\$ 7,157	\$ (1,234)
Other Categories		\$ 70	\$ 69	\$ 96	\$ (26)
	Total Paratransit	\$ 6,287	\$ 7,074	\$ 7,527	\$ (1,240)
	Grand Total	\$ 37,817	\$ 40,248	\$ 42,582	\$ (4,765)

FY 2021 Update

The FY 2021 Adopted Operating Budget is \$44,456,064, which is \$6,639,075 or 17.6% more than the FY 2020 estimated amount (increase of \$1,873,977 or 4.4% of FY 2020 Budget). The FY 2021 update has estimates of \$43,962,070 which is a decrease of \$493,993 or 1.1% which was described earlier.

Category for Fixed Route and Paratransit	Description	(\$ In Thousands)			
		Adopted FY 2021 Budget Amount	August FY 2021 Update	Amount Over (Under) Update	% Over (Under) Update
Wages/Fringe Benefits Paid Time Off	Decrease assumes no merit increase, freeze some vacant positions and cost of living adjustments.	\$ 18,666	\$ 18,369	\$ 297	1.6%
Fringe Benefits Other	Decrease noted above	\$ 9,563	\$ 9,456	\$ 107	1.1%
Services	Services includes increase in information technology services and PPE services related to COVID-19.	\$ 2,573	\$ 2,604	\$ (31)	-1.2%
Materials and supplies	Increases include additional costs related to supplies for PPE.	\$ 3,075	\$ 3,138	\$ (63)	-2.0%
Utilities		\$ 394	\$ 394	\$ -	0.0%
Casualty and liability		\$ 1,013	\$ 1,013	\$ -	0.0%
Other		\$ 556	\$ 523	\$ 33	6.3%
Purchased transportation	Decrease due to not running services for Cal State East Bay and Saint Mary's with remote learning for first six months.	\$ 8,016	\$ 7,865	\$ 151	1.9%
Contingency	Estimated contingency.	\$ 600	\$ 600	\$ -	N/A
	Total	\$ 44,456	\$ 43,962	\$ 494	1.1%

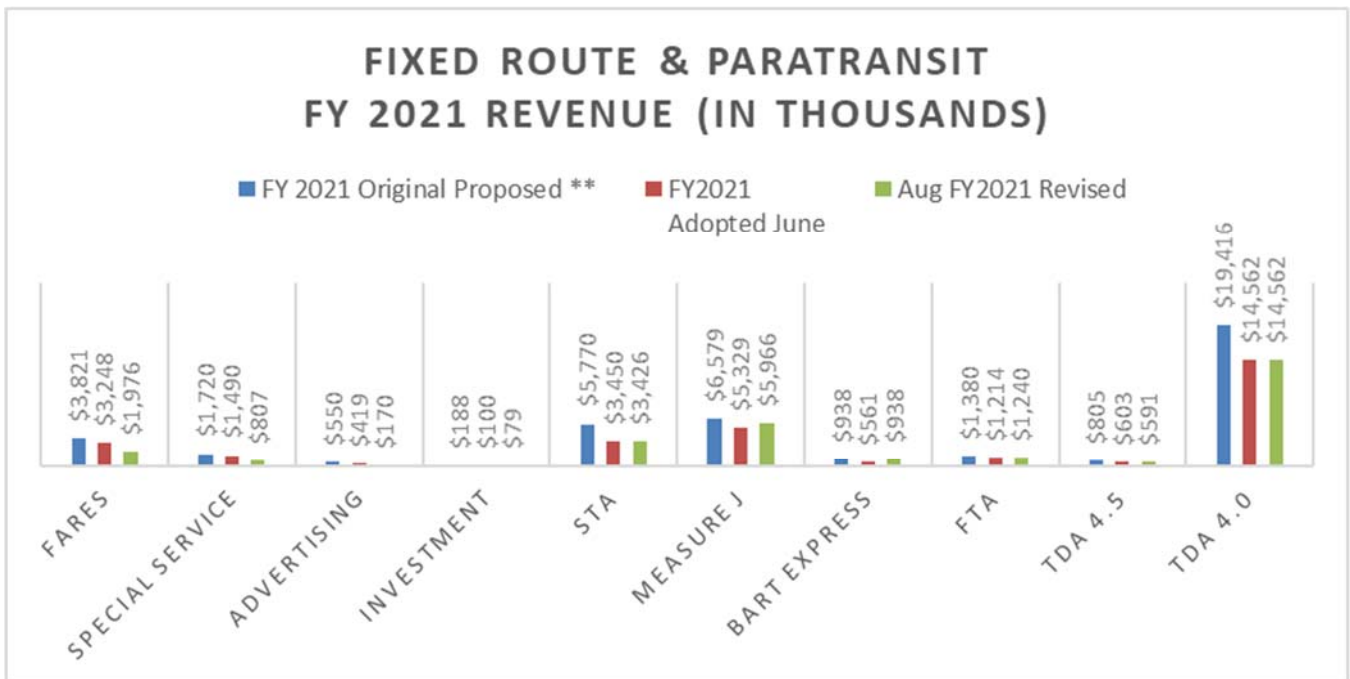
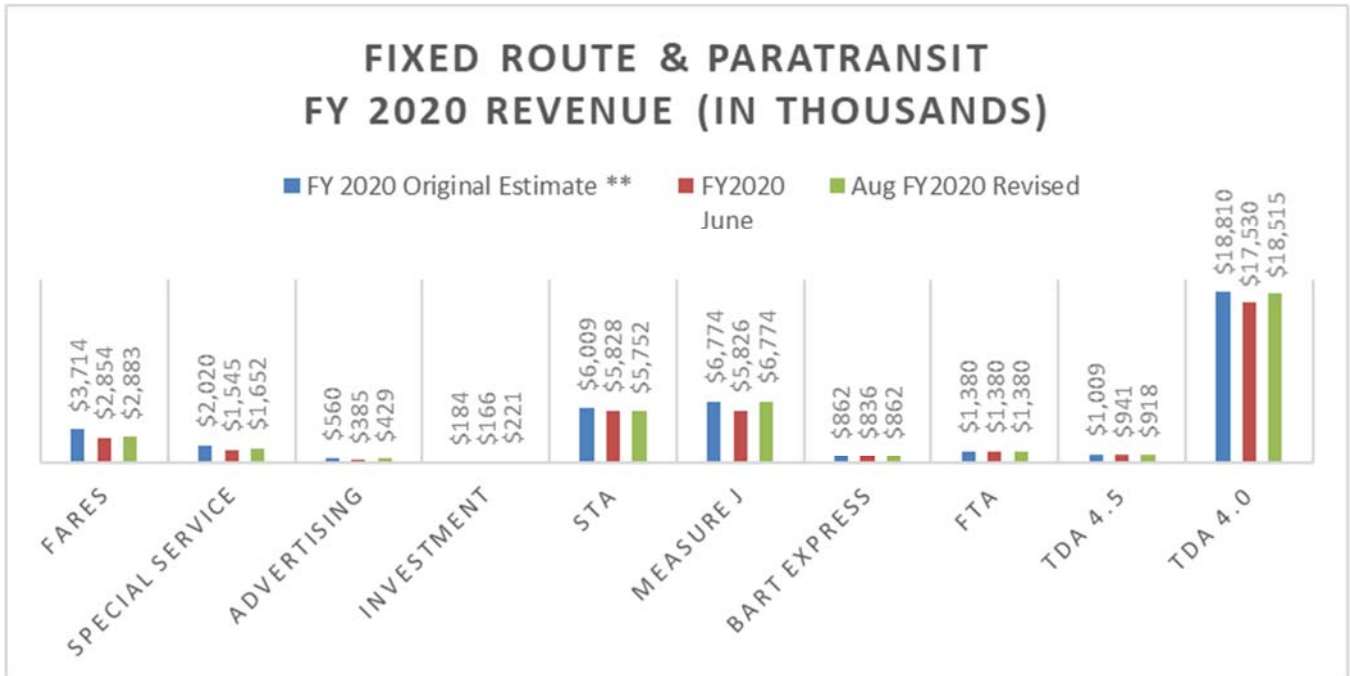
Revenues

The FY 2021 Adopted Budget estimated revenues of \$40,248,400 for FY 2020 and \$44,456,064 for FY 2021. Due to COVID-19, revenues have been negatively impacted downward based on revised estimates on sales tax, diesel tax, and fares. Staff has updated the revenue for FY 2020 and FY 2021 based on current information. For FY 2020, the amount has improved due to better sales tax revenues than estimated in June but still below assumptions in March. For FY 2021, revenues have decreased as assumptions made in June anticipated, we would be closer to “normal” as restrictions were easing at that time. Unfortunately, the region incurred a spike in COVID-19 cases which meant some restrictions were put back in place and schools began using distance learning. These restrictions have impacted fare and special service revenues as we have yet to begin collecting fare revenue since March. Even though FY 2020 sales tax revenue came in better than expected, there have been no changes by MTC on TDA revenues of \$14,561,685. Based on the August update, we need \$23,446,530 in TDA funds, which would reduce our TDA reserves by \$8,884,845 to a balance of \$17,081,000.

The allocation of CARES Act funding was done by MTC in coordination with regional transit partners. Based on MTC’s approach we have been allocated \$11,812,681 to help with COVID-19 expenses and revenue loss. County Connection is currently estimating revenue loss of \$13,349,378 between FY 2020 & FY 2021 due to declines in fare revenue and economic activity. A summary of major revenue sources and estimates for FY 2020 and FY 2021 are shown below:

FIXED ROUTE & PARATRANSIT ESTIMATED REVENUE LOSS										
Revenue	FY 2020 Original Estimate **	FY2020 June	Aug FY2020 Revised	Compared Aug version to FY2021		FY 2021 Original Proposed **	FY2021 Adopted June	Aug FY2021 Revised	Compared Aug version to FY2021	
				Original \$ Diff	% Diff				Original \$ Diff	% Diff
Fixed Route										
Fares	\$3,189,106	\$2,485,000	\$2,485,000	(\$704,106)	-22.1%	\$3,296,050	\$2,801,643	\$1,765,500	(\$1,530,550)	-46.4%
Special service revenue	2,020,388	1,544,647	1,652,117	(368,271)	-18.2%	1,719,628	1,489,744	807,050	(912,578)	-53.1%
Advertising Revenue	560,002	385,002	428,752	(131,250)	-23.4%	550,000	418,750	170,000	(380,000)	-69.1%
Investment Income	184,323	165,891	220,858	36,535	19.8%	187,900	99,535	78,840	(109,060)	-58.0%
State Transit Assistance (STA)	5,160,136	5,005,332	4,968,482	(191,654)	-3.7%	4,944,721	2,956,943	2,956,943	(1,987,778)	-40.2%
Measure J	4,960,085	4,265,673	4,960,085	-	0.0%	4,826,198	3,909,220	4,387,053	(439,146)	-9.1%
BART Express Funds	861,895	836,038	861,895	-	0.0%	938,028	560,941	938,028	-	0.0%
Paratransit										
Fares	525,000	368,715	397,550	(127,450)	-24.3%	525,000	446,250	210,000	(315,000)	-60.0%
FTA	1,380,000	1,380,000	1,380,000	-	0.0%	1,380,000	1,214,400	1,240,000	(140,000)	-10.1%
State Transit Assistance (STA)	848,487	823,032	783,284	(65,203)	-7.7%	825,000	493,350	469,029	(355,971)	-43.1%
TDA 4.5	1,009,387	940,694	917,891	(91,496)	-9.1%	804,507	603,380	590,837	(213,670)	-26.6%
Measure J	1,814,243	1,560,249	1,814,243	-	0.0%	1,752,787	1,419,757	1,578,876	(173,911)	-9.9%
Fixed Route & Paratransit										
Transportation Dev Act (TDA) *	18,810,111	17,530,000	18,515,187	(294,924)	-1.6%	19,415,580	14,561,685	14,561,685	(4,853,895)	-25.0%
Total	\$41,323,163	\$37,290,273	\$39,385,344	(\$1,937,819)	-4.7%	\$41,165,399	\$30,975,598	\$29,753,841	(\$11,411,559)	-27.7%
Total Estimated Revenue Loss for FY 2020 & 2021 (2)									(\$13,349,378)	
ESTIMATED NET REVENUE LOSS WITH CARES Act Funds (1)+(2)										(\$1,536,697)
* Original and Adopted amounts are based on MTC’s estimated TDA revenue. August amount should be actual of FY 2020. Budget amount is different as that is based on expenses.										
** Pre Covid-19 amounts in the March 2020 FY 2021 Budget presented to A&F.										

Revenue by category graph based on information amounts above:



Revenue by Source

CARES Act - Federal Transit Administration (FTA)

On March 27, 2020, the President signed CARES Act 3 into law, which provides \$2 trillion to fund programs and support efforts to respond to COVID-19. This included an appropriation of \$25 billion in supplemental FTA funds to support transit agencies through this pandemic. The Bay Area portion of the funding is approximately \$1.3 billion.

This funding addresses operating losses because of the pandemic, including reduced funding sources and increased costs. It may be used for operating expenses related to COVID-19 less fare revenues, including reimbursement for operating costs and lost revenue, the purchase of personal protective equipment, and paying the administrative leave of operations personnel due to reductions in service. Additionally, such funding is eligible for up to a 100% federal share (compared to a typical 80% or 50% maximum for federal share).

All transit operators will be impacted by the revenue and economic loss of COVID-19. It is important that MTC understand that each of us will feel the effects differently based on our revenue composition. Larger agencies are more effected by fare revenues which is why they need funds immediately with ridership declines. Medium to small size operators, such as us, will feel the impact later as we are more reliant on sales and diesel tax which is collected in arrears.

MTC was responsible for programming the region's FTA funds. In April, the MTC Board approved programming approximately \$780 million or 61% of this supplemental funding after their staff worked with the region's transit operators. In July, the remainder of the funding was programmed by the MTC Board with the recommendation from the MTC Blue Ribbon Committee (BRC). County Connection received allocations of \$11,812,681 (first tranche \$7,067,680 + second tranche \$4,475,001) of CARES Act Funds.

Fares

Prior to COVID-19, staff was expecting fare revenue to be higher than budget due to a combination of fare increases in March 2019, more efficient routes, and Low Carbon Transit Operations Program (LCTOP) grant funding subsidizing free fares in the Monument Corridor. In the March update to A&F Committee, fare revenue was estimated to be \$3.7 million and budgeted for \$3.6 million for FY 2020. Once COVID-19 SIP order began in mid-March, fare revenues declined 80% for fixed route and 90% for paratransit services. On March 23rd, fare collections ceased on fixed route and paratransit services to improve safety by minimizing interaction between operators and riders. The financial impact of not collecting fare revenues is approximately \$50 thousand a month for fixed route and \$10 thousand a month for paratransit services. County Connection has collected very minimal fare revenue from March through the end of June for an annual amount of \$2.9 million. This is a combined loss of approximately \$832 thousand in fixed route and paratransit for FY 2020.

County Connection estimates that we will begin collecting fares in the near future and currently assuming 60% of normal for the fiscal year as ridership is below normal and schools are beginning with distance learning. Also, we are incorporating a median fare as part of MTC Clipper START program to provide a discount for low income households as a demonstration project. Staff will also need to evaluate and possibly incorporate a youth fare as part of the START program to be in compliance with Title VI. Total fare revenues are estimated to be \$2.0 million which is a decrease of \$1.9 million compared to the pre-COVID-19 amount and \$1.3 million compared to the adopted FY 2021 Budget.

Special Service Revenue

Special service revenue are agreements we have with various agencies such as BART (bus bridges), California State East Bay, Bishop Ranch, and the City of Walnut Creek to provide service for agreed upon amounts. This revenue source has declined due to the elimination of service and/or free fares that began on March 23rd through the end of June. For FY 2020, we received \$1.7 million and an estimated loss of \$368 thousand compared to Pre-COVID-19. The amount is slightly better than the version in June, due to BART running several bus bridges during May and June for track work maintenance.

For FY 2021, the California State Universities and Saint Mary's have announced online education for the Fall. Also, the City of Walnut Creek has reduced their subsidy in half due to declining parking revenue. Additionally, we estimate a decline of Bishop Ranch to 40% of normal for the fiscal year. Based on these updated assumptions, we would lose approximately \$913 thousand and receive \$807 thousand in revenue compared to the March version.

Advertising Revenue

County Connection has received minimal revenue since March, the advertising provider notified us that payment was stopped due to COVID-19 and our service reductions. Staff has been in contact with the advertising provider recently and is working with staff on a revenue sharing agreement for a period of time. For FY 2020, based on the revenue sharing agreement for March through June, we received total revenue of \$429 thousand for the fiscal year. This is a loss of \$131 thousand compared to the March update. For FY 2021, assuming a revenue sharing for the entire fiscal year, this would result in revenue of \$170 thousand a loss of \$380 thousand compared to March (\$249 thousand compared to the adopted budget).

State Transit Assistance (STA)

STA revenue is generated by the tax on diesel fuel and provides funding for transit programs and agencies. The last estimate done by the State of California was in January to provide an amount to MTC for planning and programming purposes. In August, the State Controller's Office updated STA for the last quarter of FY 2020 and the FY 2021 estimate. For FY 2020, STA revenue is estimated to be \$5.8 million which is \$257 thousand less than the March update (\$77 thousand less than June update).

The table below shows STA revenue provided by the State Controller's Office for the MTC region based on actual collections. Overall, the region received slightly less than the prior year for \$244 million which is a loss of \$430 thousand or 0.18%. The last quarter resulted in a \$2.5 million loss or 5.33% drop from the previous year at the same time.

Per State Controller's Office	Population Based				Revenue Based				Total
	Jul-Sep Qtr 1	Oct-Dec Qtr 2	Jan-Mar Qtr 3	Apr-Jun Qtr 4	Jul-Sep Qtr 1	Oct-Dec Qtr 2	Jan-Mar Qtr 3	Apr-Jun Qtr 4	
MTC Region (in millions)									
FY2020	\$13,720	\$16,317	\$18,768	\$16,500	\$37,635	\$44,760	\$51,482	\$45,261	\$244,443
FY2019	\$13,712	\$16,993	\$17,032	\$17,285	\$37,927	\$47,002	\$47,111	\$47,811	\$244,873
\$ Difference	\$8	-\$676	\$1,736	-\$785	-\$292	-\$2,242	\$4,371	-\$2,550	-\$430
% Difference	0.06%	-3.98%	10.19%	-4.54%	-0.77%	-4.77%	9.28%	-5.33%	-0.18%

For FY 2021, the State Controller's Office reduced the January estimate by 40% statewide. Assuming the estimate is accurate, we would receive approximately \$3.4 million, which is a revenue loss of \$2.3 million. The State Controller's Office and MTC will reevaluate this in calendar 2021 based on actual receipts (July-September – 1st Quarter data is normally available in late November/early December) and could amend the estimates and allocations at that time.

Measure J – Contra Costa Transportation Authority (CCTA)

Measure J 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. CCTA staff provided an update to the budget for FY 2020 and FY 2021 in June that we will receive approximately \$5.8 million in FY 2020 and \$5.3 million in FY 2021. This is a loss in FY 2020 and FY 2021 of 14% or \$1.5 million and 19% or \$1.2 million, respectively. CCTA staff adopted allocations to operators in July and will disburse 45% of the funding in August (1st portion normally received in December) to assist with cash flow. Based on actual receipts they would allocate the second half of the funds in calendar 2021.

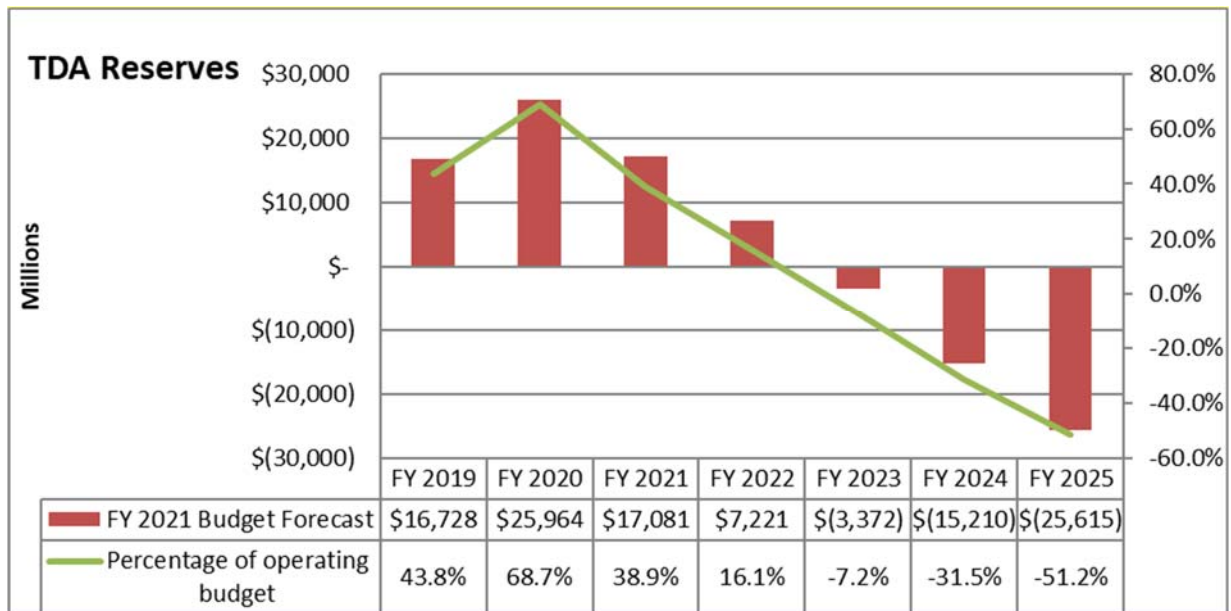
In August, the California Department of Tax and Fee Administration released the sales tax information for April through June quarter. CCTA staff has preliminarily informed us that we will receive the full amount of the allocation for FY 2020 based on actual sales tax receipts. Therefore, revenues will probably meet their original budget amount. Staff has revised the Measure J amount for FY 2020 to match the March estimate of \$6.8 million for fixed route and paratransit compared to the June estimate of \$5.8 million. Staff assumes that the final amounts will be reported from CCTA in September/October.

Transportation Development Act (TDA)

TDA revenue is a ¼% state sales tax to finance transportation programs and projects. In February, the Contra Costa County Auditor-Controller’s Office (County) revised our estimate for FY 2020 downwards from \$20,909,368 to \$18,810,111 which is a decrease of \$2,099,257 or 10%. This information was based on sales tax collected through November of the previous year and obviously did not have COVID-19 factored in nor the changes to AB-1147 online sales tax collection (Wayfair Decision) that began on October 1, 2019. TDA revenue is not accrual based but based on actual cash receipts in the fiscal year. For FY 2020, based on the actual TDA sales tax revenue we received \$18,537,901 for FY 2020, which is a decrease of \$294 thousand or 1.6% compared to the March estimate. The following shows TDA revenue the last couple of fiscal years:

Fiscal Year	\$ In Millions		
	TDA 4.0	\$ Diff	% Diff
2020 actual	\$ 18.54	\$ (0.50)	-2.64%
2019 actual	\$ 19.04	\$ 1.14	6.39%
2018 actual	\$ 17.90	\$ 0.67	3.87%

MTC informed operators that they will only allocate up to 75% of the FY 2021 estimate provided in February, which amounts to \$14.6 million or a potential revenue loss of \$4.9 million. MTC would revisit the amount in early calendar 2021 and adjust accordingly. For FY 2021, using MTC’s amount of \$14.6 million in revenue, we would need to use \$23.5 million based on the proposed expenses. This would reduce our TDA reserves by \$8.9 million and bring our balance to \$17.1 million by the end of FY 2021. Assuming no changes to revenue or expense, the TDA reserves would be negative \$3.4 million in FY 2023.



FORECAST:

The estimated current level of revenue is not sustainable to meet the operating expenses of County Connection into the near future. Staff has provided a summary of scenarios of the forecast based on the current assumptions and additional scenarios adjusting for TDA revenue for the A&F Committee’s consideration. In general, the scenarios assume different levels of TDA revenue loss from 5% to 20% (compared to FY 2020 actual) and then incorporate different levels of expense reduction from status quo all the way up to \$7 million. It also assumes the contingency for FY 2021 of \$600 thousand is not needed. The specific expense reductions are to be determined and assumed to be spread over two years (i.e. \$3 million reduction would be \$1.5 million in FY 2021 and an additional \$1.5 million in FY 2022). Most likely any reduction in expenses would have an impact to service levels. Staff has assumed a baseline of 16% of TDA reserves or two months for sufficient cash flow. Based on these assumptions, and if no changes to revenues or expenses are made, we will not have sufficient funds to operate sometime in FY 2023. It is also important to note that the revenue estimates are still very preliminary as the data for the first quarter (July to September) for TDA, STA, and Measure J will be available around November/December of this year and that represents approximately 75% of our revenues.

		TDA Reserve of approx. 16% or higher			Insufficient TDA Reserve below approx. 16%		
	Expense Reductions (over 2 fiscal years)	Fiscal Year	Reserve Amount (in millions)	% of Reserve	Fiscal Year	Reserve Amount (in millions)	% of Reserve
Assuming August Revision - estimated 20% TDA Loss (MTC estimate)	No \$ changes	FY 2022	\$7,821	17.4%	FY 2023	-\$2,772	-6.0%
	\$3 million	FY 2022	\$12,366	27.6%	FY 2023	\$4,909	10.5%
	\$5 million	FY 2023	\$10,030	21.5%	FY 2024	\$3,576	7.4%
	\$7 million	FY 2025	\$8,210	16.4%	FY 2026	\$4,905	9.4%
Assuming August Revision - except 15% TDA Loss	No \$ changes	FY 2022	\$10,341	23.0%	FY 2023	\$1,134	2.4%
	\$3 million	FY 2023	\$8,815	18.9%	FY 2024	\$1,299	2.7%
	\$5 million	FY 2024	\$8,573	17.8%	FY 2025	\$4,484	9.0%
	\$7 million	FY 2026	\$11,466	22.1%	FY 2027	\$5,660	10.5%
Assuming August Revision - except 10% TDA Loss	No \$ changes	FY 2022	\$11,193	24.9%	FY 2023	\$2,040	4.4%
	\$3 million	FY 2023	\$9,721	20.9%	FY 2024	\$2,261	4.7%
	\$5 million	FY 2024	\$9,535	19.8%	FY 2025	\$5,504	11.0%
	\$7 million	FY 2026	\$12,545	24.2%	FY 2027	\$6,800	12.6%
Assuming August Revision - except 5% TDA Loss	No \$ changes	FY 2022	\$12,817	28.6%	FY 2023	\$3,728	8.0%
	\$3 million	FY 2023	\$11,409	24.5%	FY 2024	\$3,832	7.9%
	\$5 million	FY 2025 (*)	\$6,954	13.9%	FY 2026	\$2,094	4.0%
	\$7 million	FY 2027 (*)	\$7,998	14.9%	-	-	-
* Below 16% but could be sufficient assuming some savings during the fiscal year.							

Operating Revenue

The TDA forecast assumes that we recover over four fiscal years and return a level near FY 2019/FY 2020 like the Great Recession. A slight glimpse of good news was that the original estimates from 4th quarter sales tax losses ranged from 10% to 35% throughout the Bay Area, Contra Costa County's losses appear to be around 2% compared to the same quarter in the previous year. The specific sector information for the 4th quarter is still not available. It is also difficult to estimate as we still are under some variation of SIP order and have only begun to ease again as positivity rates decline after a spike in June. Based on some of the actual information, it could be reasonable that TDA revenues be better than the \$14.56 million that MTC has allocated for FY 2021. Below is historical TDA revenue and the different estimates for FY 2020 and FY 2021:

Fiscal Year	\$ In Millions		
	TDA 4.0	\$ Diff	% Diff
2021 est (c)	\$ 14.56	\$ (4.86)	-25.03%
2021 org est (b)	\$ 19.42		
2020 actual	\$ 18.54	\$ (2.37)	-11.33%
2020 June est	\$ 17.53	\$ (3.38)	-16.16%
2020 rev est (b)	\$ 18.81	\$ (2.10)	-10.04%
2020 org est (a)	\$ 20.91		
2020 actual	\$ 18.54	\$ (0.50)	-2.64%
2019 actual	\$ 19.04	\$ 1.14	6.39%
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.			
(b) Information updated by MTC as of February 2020.			
(c) Due to COVID-19, MTC has assumed a 25% reduction from Feb. 2020 est.			

The scenario forecast above has different TDA growth factors pending on the loss of revenue, as revenues improved, we assumed the growth factor would be less:

TDA Growth Factors	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Assuming August Revision - estimated 20% TDA Loss (MTC estimate)	10%	5%	5%	5%	3%	3%	3%	3%
Assuming August Revision - except 15% TDA Loss	10%	5%	3%	3%	3%	3%	3%	3%
Assuming August Revision - except 10% TDA Loss	5%	5%	3%	3%	3%	3%	3%	3%
Assuming August Revision - except 5% TDA Loss	2%	2%	2%	3%	3%	3%	3%	3%

STA revenue for FY 2021, the State and MTC has assumed 40% decline in growth and actuals for FY 2020 was a decline of approximately 3% which is what the State was estimating in May/June. Similar to TDA, assuming we return to normal over four fiscal years with an initial increase in FY 2022 of 30%. The first data for FY 2021 (July-August quarter) will be released in November/December.

Fixed route passenger fares peaked in FY 2013 and have continued to decline since then. As mentioned earlier, there are several events occurring from the prior year fare increase, service restructure and subsidized routes in FY 2021. Also, this incorporates preliminary revenue loss of \$449 thousand in FY 2022 compared to the original estimate for FY 2021 in the forecast assuming a median fare for low income riders and a youth fare rider.

Operating Expenses

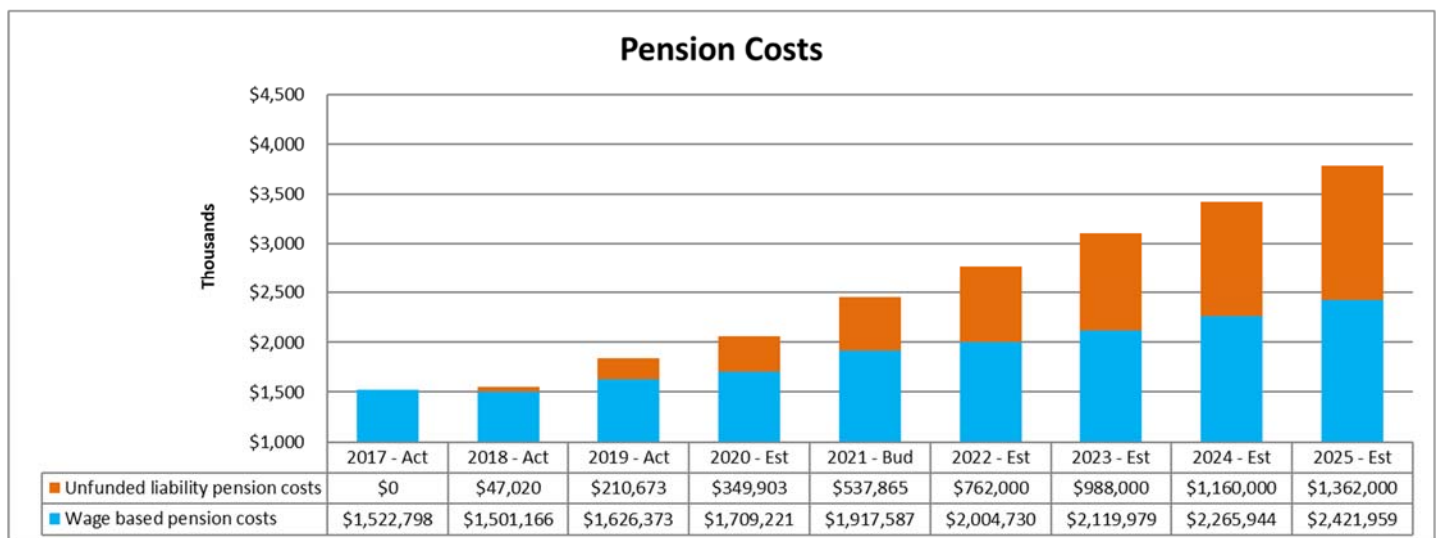
The forecast assumes that the service levels will remain the same and 3% wage increases return in FY 2022 and continue into future years (MOU's will begin to expire in fiscal year 2022 and need to be negotiated). Other assumptions are shown below:

- Nonwage operating expenses are assumed to increase 3% per year.
- Cafeteria plan expenses are assumed to increase 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 89.2% funded**. We have incorporated recent changes such as the CalPERS Board reducing the discount rate from 7.5% to 7.0% in December 2016. The employer rate will continue to rise to 8.91% in FY 2022 to 9.3% in FY 2027. 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 \$1,065,000.

CalPERS has also recently reported their investment return for FY 2020 was 4.7% which is under the 7.0% assumed return. Staff has included in the forecast the UAL payments which would begin in FY 2023 based on estimator tools provided by CalPERS.

The following tables are summaries of the changes:

PERS FORECAST									
Employer Contribution Rate	7.553%	7.471%	7.471%	8.114%	8.785%	8.910%	9.000%	9.100%	9.100%
Funded Status (a)	99.9%	95.8%	88.9%	91.5%	89.8%	89.2%	Not Available		
	Actual			Estimate	Budget	Forecast			
Description	2017 - Act	2018 - Act	2019 - Act	2020 - Est	2021 - Bud	2022 - Est	2023 - Est	2024 - Est	2025 - Est
Wage based pension costs	\$1,522,798	\$1,501,166	\$1,626,373	\$1,709,221	\$1,917,587	\$2,004,730	\$2,119,979	\$2,265,944	\$2,421,959
Unfunded liability pension costs	\$0	\$47,020	\$210,673	\$349,903	\$537,865	\$762,000	\$988,000	\$1,160,000	\$1,362,000
Total costs	\$1,522,798	\$1,548,186	\$1,837,046	\$2,059,124	\$2,455,452	\$2,766,730	\$3,107,979	\$3,425,944	\$3,783,959



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 and has approximately \$4 million in funds to be determined (FY 2023 - \$3 million & FY 2024 - \$1 million). 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. Also, it is still unknown the true ongoing maintenance as we are still in the early phase of our electric buses being out of warranty.*

RECOMMENDATION:

A&F Committee and staff requests that the Board provide comments and direction.

Attachments:

- A. FY 2021 Budget Update



County Connection

Operating and Capital Budget

Fiscal Year 2021

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

Concord, California

County Connection

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

Fiscal Year 2021

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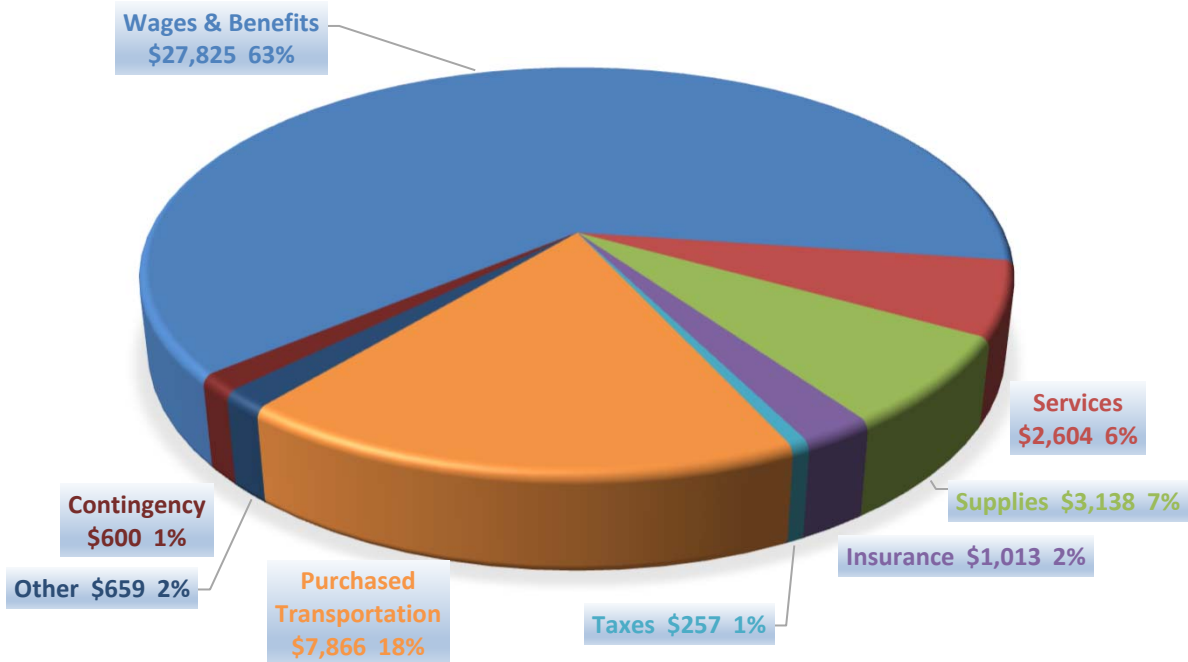
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County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2021 BUDGET SUMMARY

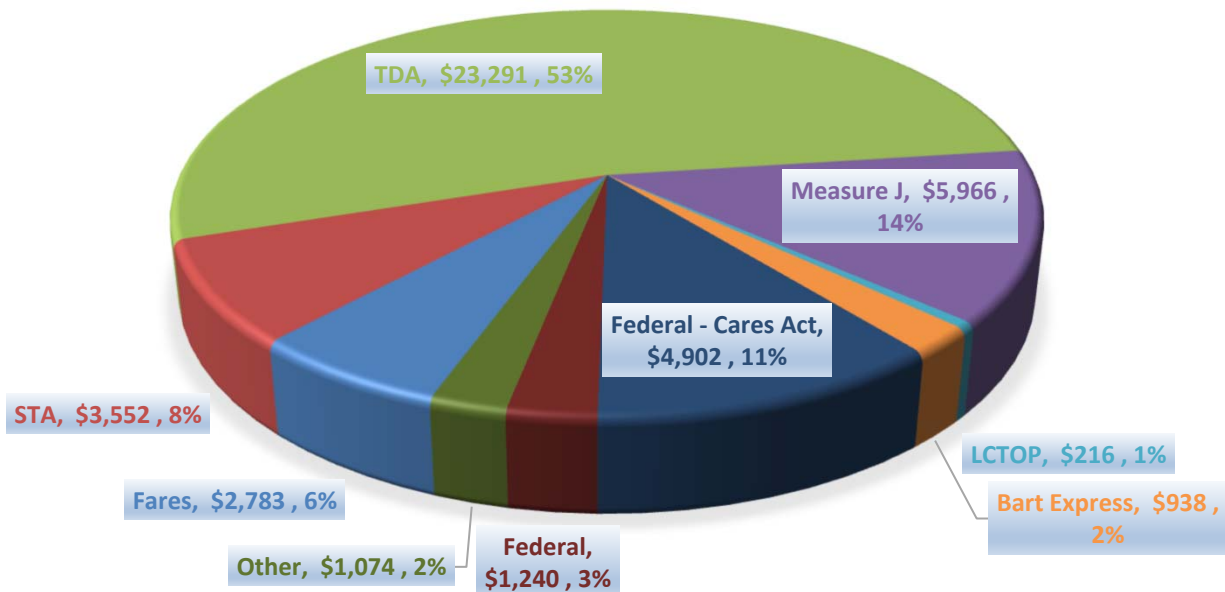
	REVISED AUGUST ESTIMATE FY 2020	ADOPTED BUDGET FY 2020	%	REVISED AUGUST FY 2021	ADOPTED BUDGET FY 2021	ADOPTED OVER/(UNDER) ESTIMATE
			VARIANCE			
Operations						
Fixed Route	\$ 31,529,751	\$ 35,055,581	-10.1%	\$ 35,931,760	\$ 36,341,041	14.0%
Paratransit	\$ 6,287,238	\$ 7,526,506	-16.5%	\$ 8,030,310	\$ 8,115,023	27.7%
Subtotal	\$ 37,816,989	\$ 42,582,087	-11.2%	\$ 43,962,070	\$ 44,456,064	16.2%
Capital						
Fixed Route	\$ 689,000	\$ 689,000	0.0%	\$ 747,000	\$ 747,000	8.4%
Paratransit	\$ -	\$ -	N/A	\$ -	\$ -	N/A
Subtotal	\$ 689,000	\$ 689,000	0.0%	\$ 747,000	\$ 747,000	8.4%
Grand Total	\$ 38,505,989	\$ 43,271,087	-11.0%	\$ 44,709,070	\$ 45,203,064	16.1%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2021 BUDGET SUMMARY OPERATING EXPENSE & REVENUE CHART
(\$ IN THOUSANDS)

FIXED ROUTE & PARATRANSIT OPERATIONS EXPENSE - \$44.0 MILLION
AUGUST UPDATE



FIXED ROUTE & PARATRANSIT OPERATIONS REVENUES \$44.0 MILLION
AUGUST UPDATE



County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2021 BUDGET- OPERATING EXPENDITURES

Category	ACTUAL FY 2019	JUNE EST FY 2020	AUGUST REV FY 2020	ADOPTED FY 2020	FY20 Aug Revise vs Budget Amount +/-	% +/-	AUGUST REV FY 2021	ADOPTED FY 2021	FY21 Adopted vs FY20 Aug Est Amount +/-	% +/-
Fixed Route										
Wages	\$ 14,764,957	\$ 14,614,318	\$ 14,361,375	\$ 15,313,717	\$ (952,342)	-6.2%	\$ 15,703,594	\$ 15,972,159	\$ 1,610,784	11.2%
Fringe benefits-paid time off	2,427,478	3,196,840	2,754,202	2,423,159	331,043	13.7%	2,454,861	2,502,316	(251,886)	-9.1%
Fringe benefits-other	7,985,603	8,506,966	7,912,949	8,990,700	(1,077,751)	-12.0%	9,337,661	9,448,872	1,535,923	19.4%
Total Wages and benefits	25,178,038	26,318,124	25,028,526	26,727,576	(1,699,050)	-6.4%	27,496,116	27,923,347	2,894,821	11.6%
Services	1,876,421	2,025,493	1,864,346	2,339,640	(475,294)	-20.3%	2,575,730	2,544,730	680,384	36.5%
Materials and supplies	2,770,248	2,794,997	2,460,905	2,908,341	(447,436)	-15.4%	3,132,695	3,069,745	608,840	24.7%
Utilities	344,682	336,557	333,315	358,150	(24,835)	-6.9%	352,600	352,600	19,285	5.8%
Casualty and liability	763,534	935,000	777,102	980,849	(203,747)	-20.8%	997,940	997,940	220,838	28.4%
Taxes	217,950	242,694	237,192	251,515	(14,323)	-5.7%	257,015	257,015	19,823	8.4%
Leases and rentals	53,508	61,130	60,444	53,500	6,944	13.0%	57,000	57,000	(3,444)	-5.7%
Miscellaneous	189,045	212,880	147,183	236,500	(89,317)	-37.8%	207,690	233,690	86,507	58.8%
Purchased transportation	265,834	247,705	620,738	299,510	321,228	107.3%	254,974	304,974	(315,764)	-50.9%
Total Other Expenses	6,481,222	6,856,456	6,501,225	7,428,005	(926,780)	-12.5%	7,835,644	7,817,694	1,316,469	20.2%
Subtotal	31,659,260	33,174,580	31,529,751	34,155,581	(2,625,830)	-7.7%	35,331,760	35,741,041	4,211,290	13.4%
Contingency				900,000	(900,000)	-100.0%	600,000	600,000	600,000	N/A
Subtotal	31,659,260	33,174,580	31,529,751	35,055,581	(3,525,830)	-10.1%	35,931,760	36,341,041	4,811,290	15.3%
Paratransit										
Wages	167,101	180,000	191,161	182,218	8,943	4.9%	210,975	192,171	1,010	0.5%
Fringe benefits	96,616	104,485	102,903	91,827	11,076	12.1%	118,275	113,792	10,889	10.6%
Total Wages and benefits	263,717	284,485	294,064	274,045	20,019	7.3%	329,250	305,963	11,899	4.0%
Services	57,038	22,766	19,722	42,600	(22,878)	-53.7%	28,000	28,000	8,278	42.0%
Materials and supplies	7,641	5,930	4,554	2,000	2,554	127.7%	5,000	5,000	446	9.8%
Utilities	21,960	31,687	31,816	47,500	(15,684)	-33.0%	41,000	41,000	9,184	28.9%
Liability	-	6,593	13,185	-	13,185	N/A	15,060	15,060	1,875	N/A
Taxes	-	-	-	300	(300)	-100.0%	-	-	-	N/A
Miscellaneous	-	1,000	411	3,500	(3,089)	-88.3%	1,000	9,000	8,589	2089.8%
Purchased transportation	5,945,805	6,721,359	5,923,486	7,156,561	(1,233,075)	-17.2%	7,611,000	7,711,000	1,787,514	30.2%
Total Other Expenses	6,032,444	6,789,335	5,993,174	7,252,461	(1,259,287)	-17.4%	7,701,060	7,809,060	1,815,886	30.3%
Subtotal	6,296,161	7,073,820	6,287,238	7,526,506	(1,239,268)	-16.5%	8,030,310	8,115,023	1,827,784	29.1%
Total Operating Expenses	37,955,421	40,248,400	37,816,989	42,582,087	(4,765,098)	-11.2%	43,962,070	44,456,064	6,639,075	17.6%
GASBs 68 Pension & 75 OPEB	266,456	-	-	-	-	N/A	-	-	-	N/A
Total Expenses	\$ 38,221,877	\$ 40,248,400	\$ 37,816,989	\$ 42,582,087	\$ (4,765,098)	-11.2%	\$ 43,962,070	\$ 44,456,064	\$ 6,639,075	17.6%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2021 BUDGET- OPERATING REVENUES

Category	ACTUAL FY 2019	MARCH ESTIMATE FY 2020	JUNE ESTIMATE FY 2020	AUGUST ESTIMATE FY 2020	ADOPTED FY 2020	FY20 Aug Revise vs Budget		AUGUST REVISED FY 2021	ADOPTED FY 2021	FY21 Adopted vs FY20 Aug Est	
						Amount +/-(-)	% +/-(-)			Amount +/-(-)	% +/-(-)
Fixed Route											
Fare revenue	\$ 2,851,108	\$ 3,189,106	\$ 2,485,000	\$ 2,485,000	\$ 3,065,628	\$ (580,628)	-18.9%	\$ 1,765,500	\$ 2,801,643	\$ 316,643	12.7%
Special service revenue	1,833,494	2,020,388	1,544,647	1,652,117	1,548,038	104,079	6.7%	807,050	1,489,745	(162,372)	-9.8%
Advertising revenue	4,684,602	5,209,494	4,029,647	4,137,117	4,613,666	(476,549)	-10.3%	2,572,550	4,291,388	154,271	6.0%
Non-Operating rev	592,496	560,002	385,002	428,752	592,500	(163,748)	-27.6%	170,000	418,750	(10,002)	-2.3%
FEMA - COVID	336,632	290,088	271,656	373,495	278,553	94,942	34.1%	183,510	205,346	(168,149)	-45.0%
Federal Stimulus CARES Act	-	-	-	33,478	-	33,478	N/A	1,000	-	(33,478)	N/A
Low Carbon Transit Ops Prog	-	-	7,067,680	6,911,064	-	6,911,064	N/A	4,901,617	4,518,681	(2,392,383)	-34.6%
Other State Grants	368,106	382,182	382,182	388,397	375,378	13,019	3.5%	215,710	107,855	(280,542)	-72.2%
STA Population and Revenue	-	118,205	118,205	122,280	118,205	4,075	3.4%	125,558	125,000	2,720	2.2%
TDA 4.0	5,957,063	5,160,136	5,005,332	4,968,482	5,688,148	(719,666)	-12.7%	2,956,943	2,956,943	(2,011,539)	-40.5%
Measure J	13,832,405	15,184,874	10,307,532	7,830,014	17,091,812	(9,261,798)	-54.2%	18,954,662	18,722,514	10,892,500	139.1%
BART Express Funds	4,596,565	4,960,085	4,265,673	4,960,085	4,960,085	1	0.0%	4,387,053	3,909,220	(1,050,865)	-21.19%
Dougherty Valley Dev Fees	826,124	861,895	836,038	861,895	861,895	-	0.0%	938,028	560,941	(300,954)	-34.9%
Other Local Grants	-	152,095	152,095	152,095	100,000	52,095	52.1%	200,000	200,000	47,905	31.5%
RM 2/Other- Express	19,920	-	-	-	-	-	100.0%	-	-	-	N/A
Lifeline	145,339	145,339	123,538	132,597	145,339	(12,742)	-8.8%	102,464	101,737	(30,860)	-23.3%
Subtotal	300,000	230,000	230,000	230,000	230,000	-	0.0%	222,666	222,666	(7,334)	-3.2%
Paratransit											
Fare revenue	31,659,252	33,254,395	33,174,580	31,529,751	35,055,581	(3,525,830)	-10.1%	35,931,760	36,341,041	4,811,290	15.3%
Non-Operating revenue	532,081	525,000	368,715	397,550	550,000	(152,450)	-27.7%	210,000	446,250	48,700	12.3%
FTA Section 5307	(29,807)	-	-	-	-	-	N/A	-	-	-	N/A
FTA Preventive Maintenance	1,697,768	1,380,000	1,380,000	1,380,000	1,380,000	-	0.0%	1,240,000	1,214,400	(165,600)	-12.0%
TDA 4.5	5,635	-	-	-	-	-	N/A	-	-	-	N/A
TDA 4.0	869,577	1,009,387	940,694	917,891	1,056,604	(138,713)	-13.1%	590,837	603,380	(314,511)	-34.3%
Measure J	313,764	1,572,655	1,804,353	789,756	1,697,252	(907,496)	N/A	3,744,868	3,741,186	2,951,430	373.7%
STA Paratransit & Rev based	1,939,024	1,814,243	1,560,249	1,814,243	1,814,243	-	0.0%	1,578,876	1,419,757	(394,486)	-21.74%
BART ADA Service/Other	799,740	848,487	823,032	783,284	848,487	(65,203)	-7.7%	469,029	493,350	(289,934)	-37.0%
Subtotal	168,382	196,777	196,777	204,514	179,920	24,594	13.7%	196,700	196,700	(7,814)	-3.8%
Total	\$ 37,955,416	\$ 40,600,944	\$ 40,248,400	\$ 37,816,989	\$ 42,582,087	\$ (4,765,098)	-11.3%	\$ 43,962,070	\$ 44,456,064	\$ 6,639,075	17.6%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2021 Revenue Source Utilization

	Anticipated Revenue	Anticipated Utilization	Difference
Fixed Route			
Fare revenue	\$ 1,765,500	\$ 1,765,500	\$ -
Special service revenue	807,050	807,050	-
Advertising revenue	170,000	170,000	-
Non-Operating revenue	183,510	183,510	-
FEMA - COVID	1,000	1,000	-
Federal Stimulus CARES Act	4,901,617	4,901,617	-
Low Carbon Transit Operations Program (LCTOP)	215,710	215,710	-
Other State Grants	125,558	125,558	-
STA Population and Revenue Based	2,956,943	2,956,943	-
TDA 4.0	10,069,817	18,954,662	(8,884,845)
Measure J	4,387,053	4,387,053	-
BART Express Funds	938,028	938,028	-
Dougherty Valley Development Fees	200,000	200,000	-
RM2- Express	102,464	102,464	-
Lifeline	222,666	222,666	-
Total Fixed Route Operating Revenue	\$ 27,046,916	\$ 35,931,760	\$ (8,884,845)
Paratransit			
Fare revenue	\$ 210,000	\$ 210,000	\$ -
Non-operating revenue	-	-	-
FTA Section 5307	1,240,000	1,240,000	-
FTA Preventive Maintenance	-	-	-
TDA 4.5	590,837	590,837	-
TDA 4.0	3,744,868	3,744,868	-
Measure J	1,578,876	1,578,876	-
STA Paratransit	469,029	469,029	-
BART ADA Service/Other	196,700	196,700	-
Total Paratransit Operating Revenue	\$ 8,030,310	\$ 8,030,310	\$ -
Capital Program			
TDA 4.0	\$ 747,000	\$ 747,000	\$ -
Increase (Decrease) to TDA reserve			\$ (8,884,845)

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
STAFFING

Position Type		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 PROPOSED
Transportation	Transportation administration	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	3.0	4.0
	Training	2.0	2.0	2.0	2.0	2.0	1.0	1.0	2.0	2.0	2.0 (e)
	Transit Supervisor/Dispatcher	10.0	11.0	12.0	12.0	12.0	11.0	11.0	12.0	12.0	12.0
		16.0	17.0	18.0	18.0	18.0	16.0	16.0	18.0	17.0	18.0
	Full-time runs	127.0	128.0	128.0	122.0	122.0	119.0	116.0	124.0	116.0	124.0 (d)
	Part-time runs	12.0	12.0	12.0	12.0	12.0	6.0	4.0	12.0	4.0	12.0
	Full-time stand-by (Protection)	36.0	36.0	36.0	36.0	36.0	33.0	36.0	36.0	34.0	36.0
		175.0	176.0	176.0	170.0	170.0	158.0	156.0	172.0	154.0	172.0
	Total Transportation	191.0	193.0	194.0	188.0	188.0	174.0	172.0	190.0	171.0	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	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
		10.0	11.0	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	3.0	4.0	2.0	4.0
Mechanic, Level V		5.0	5.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Mechanic, Level IV		4.0	3.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Mechanic, Level III		7.0	5.0	5.0	6.0	6.0	6.0	6.0	5.0	5.0	5.0
Mechanic, Level II		2.0	3.0	-	-	-	-	-	-	-	-
Mechanic, Level I		1.0	3.0	-	-	-	-	2	2	2	2
Bus service workers		10.0	10.0	9.0	9.0	9.0	8.0	9.0	10.0	9.0	10.0
	29.0	29.0	26.0	27.0	27.0	26.0	28.0	29.0	26.0	29.0	
Total Maintenance	39.0	40.0	37.0	38.0	38.0	37.0	39.0	40.0	37.0	40.0	
General Administration	General Administration	3.0	3.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	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	3.0	3.0	3.0	3.0
	Marketing	2.0	2.0	2.0	2.0	2.0	1.0	1.0	1.0	1.0	1.0 (c)
	Customer service	6.0	6.0	8.0	8.0	8.0	8.0	6.0	8.0	6.0	8.0 (a)
	IT	2.0	2.0	2.0	2.0	2.0	3.0	4.0	4.0	4.0	4.0 (b)
	Planning/Scheduling	6.0	6.0	5.0	5.0	5.0	5.0	6.0	8.0	4.0	6.0 (b), (c)
	Subtotal in full time equivalents	29.0	29.0	31.0	31.0	31.0	31.0	32.0	36.0	30.0	34.0
Fixed Route Operations	Total	259.0	262.0	262.0	257.0	257.0	242.0	243.0	266.0	238.0	264.0
	Paratransit	2.0	2.0	2.0	2.0	2.0	3.0	3.0	3.0	3.0	3.0
Total Operations		261.0	264.0	264.0	259.0	259.0	245.0	246.0	269.0	241.0	267.0

(a) Customer Service has 2 vacant positions that are not budgeted nor currently needed.

(b) Combined Database NTD & Assistant Schedule position into a Planner position, removed vacant Admin Assistant that was not filled nor budgeted. In August 2020, not budgeting a System Admin position.

(c) Marketing reclassified the position from a Manager of Marketing & Customer Service to a Senior Planner/Community Liaison position. In August 2020, not budgeting for Manager of Planning.

(d) Service reduction adopted by Board in December 2018 results in 6 fewer full time operators.

(e) In August 2020 modified Training Manager to Director of Safety and Training and no longer budgeting Training Coordinator.

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY2021 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	-	-	-	-	-	367	367
Revenue Fleet	-	-	-	-	-	-	-
Facility Maintenance and Modernization	-	-	-	-	-	100	100
Street Amenities	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	180	180
Maintenance Equipment & Tools	-	-	-	-	-	50	50
Office Furniture and Equipment	-	-	-	-	-	50	50
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 747	\$ 747

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FISCAL YEARS 2020 - 2027
\$ In Thousands

Capital Program (a):	FY2020	FY2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Non Revenue Fleet	\$ 369	\$ 367	\$ -	\$ 99	\$ 126	\$ 109	\$ -	\$ 70
Revenue Fleet	-	-	1,189	24,688	-	-	-	16,857
Facility Maintenance & Modernization	100	100	100	100	2,400	-	-	225
Street Amenities	-	-	50	-	-	-	70	50
Information Technology	85	180	300	80	90	85	100	150
Maintenance Equipment & Tools	65	50	50	50	250	50	50	-
Office Furniture and Equipment	70	50	80	80	100	100	80	25
Total Capital Program	\$ 689	\$ 747	\$ 1,769	\$ 25,097	\$ 2,966	\$ 344	\$ 300	\$ 17,377

Capital Program by Service:

Fixed-Route	\$ 689	\$ 747	\$ 580	\$ 25,097	\$ 2,966	\$ 344	\$ 300	\$ 17,377
Paratransit	-	-	1,189	-	-	-	-	-
Total Capital Program by Service	\$ 689	\$ 747	\$ 1,769	\$ 25,097	\$ 2,966	\$ 344	\$ 300	\$ 17,377

Capital Funding by Source

Capital Funding by Source	FY2020	FY2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Federal 5307	\$ -	\$ -	\$ 989	\$ 19,969	\$ -	\$ -	\$ -	\$ 13,636
State Prop 1B PTMISEA - Rolling Stock	-	-	-	-	-	-	-	-
State - LCTOP	-	-	300	300	300	300	300	300
MTC TPI Funds - Stop Access & IT	-	-	-	-	-	-	-	-
Bridge Toll Revenue	-	-	80	1,000	29	-	-	850
Transportation Development Act	689	747	400	828	1,637	44	-	2,591
To Be Determined	-	-	-	3,000	1,000	-	-	-
Total Capital Funding by Source	\$ 689	\$ 747	\$ 1,769	\$ 25,097	\$ 2,966	\$ 344	\$ 300	\$ 17,377

Revenue Fleet Replacements

Revenue Fleet Replacements	FY2020	FY2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
# Fixed Route Vehicles	-	-	-	40	-	-	-	40
# Paratransit Vehicles	-	-	21	-	-	-	-	-
Total Revenue Fleet Replacement	-	-	21	40	-	-	-	40

County Connection

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

FISCAL YEARS 2019 - 2027 \$ In Thousands

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Revenue Hours	228,907	226,840	226,840	226,840	226,840	226,840	226,840	226,840	226,840
1 Passenger Fares	2,851	2,485	1,766	2,740	2,740	2,740	2,740	2,740	2,740
2 Special Fares	1,833	1,652	807	1,453	1,411	1,368	1,395	1,423	1,451
3 Advertising	592	429	170	300	325	344	354	361	368
4 Non-Operating Revenue	338	373	184	186	188	190	192	194	196
5 FEMA - COVID	-	33	1	-	-	-	-	-	-
6 Federal Stimulus CARES Act	-	6,911	4,902	-	-	-	-	-	-
7 Low Carbon Transit Operations Program	368	388	216	108	135	162	186	216	218
7 Other State Grants - SB1 State of Good Repair	-	122	126	126	126	126	126	126	126
8 STA Population & Revenue Based Guarantee	4,916	3,498	1,639	2,512	2,845	3,209	3,606	3,692	3,780
9 STA Population & Revenue Based - Non Gua	1,041	1,470	1,318	1,332	1,345	1,358	1,372	1,386	1,399
10 TDA 4.0	13,832	7,832	18,953	22,050	23,051	24,216	25,141	26,443	27,791
11 Measure J	4,597	4,960	4,387	4,529	4,579	4,671	4,788	4,908	5,055
12 BART Express Funds	826	862	938	947	957	966	976	986	996
13 Dougherty Valley Dev Fees	-	152	200	200	200	-	-	-	-
14 Other Local Grants	20	-	-	-	-	-	-	-	-
15 RM2/Other - Express	145	133	102	130	145	145	145	145	145
16 Lifeline	300	230	223	-	-	-	-	-	-
17 Total Fixed Route Operating Revenue	31,659	31,530	35,932	36,613	38,047	39,495	41,021	42,620	44,265
Operating Expenses w/o contingency and GASB 68 & 75	31,448	31,180	34,794	35,851	37,059	38,335	39,659	41,062	42,551
19 CalPERS Unfunded Accrued Liability Expense	211	350	538	762	928	980	1,072	1,158	1,204
CalPERS Unfunded Accrued Liability Expense - COVID 19	-	-	-	-	60	180	290	400	510
% increase in expenses	5.6%	-0.4%	12.1%	3.6%	3.9%	3.8%	3.9%	3.9%	3.9%
20 GASB 68 Pension & GASB 75 OPEB adjust	266	-	-	-	-	-	-	-	-
21 Operating expense contingency	-	-	600	-	-	-	-	-	-
22 Total Fixed Route Operating Expenses	31,925	31,530	35,932	36,613	38,047	39,495	41,021	42,620	44,265
Revenue Hours	74,394	74,394	74,394	74,394	74,394	74,394	74,394	74,394	74,394
23 Passenger Fares	532	398	210	500	500	500	500	500	500
24 Non-Operating revenue	(30)	-	-	-	-	-	-	-	-
25 FTA Section 5307	1,698	1,380	1,240	1,240	1,240	1,240	1,240	1,240	1,240
26 FTA Preventative Maintenance	6	-	-	-	-	-	-	-	-
27 TDA 4.5	869	918	590	664	717	767	802	826	850
28 TDA 4.0	314	789	3,745	3,428	3,533	3,645	3,763	3,957	4,151
29 Measure J	1,939	1,814	1,579	1,630	1,663	1,696	1,738	1,781	1,834
30 STA Paratransit & Revenue Based	800	783	469	610	665	724	790	798	805
31 Bart ADA service	168	205	197	199	201	203	205	207	209
32 Total Paratransit Operating Revenue	6,296	6,287	8,030	8,271	8,519	8,775	9,038	9,309	9,589
33 Total Paratransit Operating Expenses	6,296	6,287	8,030	8,271	8,519	8,775	9,038	9,309	9,589
% increase in expenses	14.1%	-0.1%	27.7%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
34 Total CCCTA Operating Budget	\$ 38,221	\$ 37,817	\$ 43,962	\$ 44,884	\$ 46,566	\$ 48,270	\$ 50,059	\$ 51,929	\$ 53,854

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FISCAL YEARS 2019 - 2027 \$ In Thousands

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
35 Capital Revenue									
36 Federal 5307	4,435	-	-	989	19,969	-	-	-	13,636
37 State Prop 1B PTMISEA - Rolling Stock	1,005	-	-	-	-	-	-	-	-
38 State Prop 1B PTMISEA - Facility Rehab	-	-	-	-	-	-	-	-	-
39 State - LCTOP	375	-	-	300	300	300	300	300	300
40 Lifeline - 1B Population based Bonds	-	-	-	-	-	-	-	-	-
41 MTC TPI Funds - Stop Access & IT	200	-	-	-	-	-	-	-	-
42 Bridge Toll Revenue	100	-	-	80	1,000	29	-	-	850
43 Transportation Development Act	474	689	747	400	828	1,637	44	-	2,591
44 To Be Determined	-	-	-	-	3,000	1,000	-	-	-
45 Total Capital Revenue	\$ 6,589	\$ 689	\$ 747	\$ 1,769	\$ 25,097	\$ 2,966	\$ 344	\$ 300	\$ 17,377
46 Capital Projects	\$ 6,589	\$ 689	\$ 747	\$ 1,769	\$ 25,097	\$ 2,966	\$ 344	\$ 300	\$ 17,377

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FISCAL YEARS 2019 - 2027 \$ In Thousands

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
47 Beginning Balance	\$ 12,305	\$ 16,728	\$ 25,964	\$ 17,081	\$ 7,221	\$ (3,372)	\$ (15,210)	\$ (25,615)	\$ (36,916)
48 Estimated TDA 4.0 Allocation	\$ 19,043 6.39%	\$ 18,546 -2.61%	\$ 14,562 -21.48%	\$ 16,018 10.00%	\$ 16,819 5.00%	\$ 17,660 5.00%	\$ 18,543 5.00%	\$ 19,099 3.00%	\$ 19,672 3.00%
TDA 4.0 Needed for Operations and Capital:									
49 Used for Fixed route operations	(13,832)	(7,832)	(18,953)	(22,050)	(23,051)	(24,216)	(25,141)	(26,443)	(27,791)
50 Used for Paratransit operations	(314)	(789)	(3,745)	(3,428)	(3,533)	(3,645)	(3,763)	(3,957)	(4,151)
51 TDA Used for Operations	(14,146)	(8,621)	(22,698)	(25,478)	(26,584)	(27,861)	(28,904)	(30,400)	(31,942)
52 Used for Capital Program	(474)	(689)	(747)	(400)	(828)	(1,637)	(44)	-	(2,591)
53 Ending TDA Reserve	\$ 16,728	\$ 25,964	\$ 17,081	\$ 7,221	\$ (3,372)	\$ (15,210)	\$ (25,615)	\$ (36,916)	\$ (51,777)
Annual TDA gain/loss (no reserves)	\$ 4,423	\$ 9,236	\$ (8,883)	\$ (9,860)	\$ (10,593)	\$ (11,838)	\$ (10,405)	\$ (11,301)	\$ (14,861)
54 Number Of Months of Operating Expenses in Reserve	5.3	8.2	4.7	1.9	(0.9)	(3.8)	(6.1)	(8.5)	(11.5)
55 Percentage of operating budget	43.8%	68.7%	38.9%	16.1%	-7.2%	-31.5%	-51.2%	-71.1%	-96.1%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2019 Actual	FY 2020 August Estimate	FY 2020 June Estimate	FY 2020 Budget	Oven (Unden) FY 2020 Budget	FY 2021 August Revise	Adopted FY 2021 Budget	Over (Under) FY 2020 Est/Actual	Over (Under) % FY 2020 Est/Actual
Wages, Operators	8,630,602	8,247,902	8,274,997	8,580,000	(332,098)	9,118,500	9,118,500	870,598	
Wages, Operator/trainer	141,372	68,443	175,000	175,000	(106,557)	181,500	181,500	113,057	
Wages, Trans Admin	1,016,871	1,110,296	1,083,000	1,122,426	(12,130)	1,168,305	1,159,934	49,638	
Wages, Scheduling	72,973	73,573	76,100	71,672	1,901	75,556	75,556	1,983	
Wages, Maint Admin	484,913	502,396	504,540	535,061	(32,665)	535,727	535,727	33,331	
Wages, Building Maint.	308,511	340,578	330,860	361,091	(20,513)	372,381	372,381	31,803	
Wages, Customer Service	322,328	357,490	351,500	351,502	5,988	365,856	365,856	8,366	
Wages, Promotion	59,698	62,659	61,308	59,170	3,489	60,930	60,928	(1,731)	
Wages, EE Services	253,000	247,406	260,000	249,022	(1,616)	196,002	257,321	9,915	
Wages, Finance	423,773	452,596	460,000	437,212	15,384	451,086	451,086	(1,510)	
Wages, Safety & Trng	80,209	67,037	91,238	82,704	(15,667)	113,552	149,539	82,502	
Wages, General Admin	596,190	600,570	600,000	579,135	21,435	589,438	589,438	(11,132)	
Performance based Comp Pool	-	-	-	40,000	(40,000)	-	-	-	
Wages, Board	18,400	20,000	22,000	26,400	(6,400)	26,400	26,400	6,400	
Wages, Planning	821,641	780,247	800,000	910,149	(129,902)	724,331	903,963	123,716	
Wages, Service Workers	404,835	363,924	400,000	489,234	(125,310)	477,961	477,961	114,037	
Wages, Serv Wrkr Bonus	350	2,724	2,525	1,250	1,474	1,750	1,750	(974)	
Wages, Mechanics	1,117,091	1,055,284	1,110,000	1,231,439	(176,155)	1,233,069	1,233,069	177,785	
Wages, Mechanic Bonus	12,200	8,250	11,250	11,250	(3,000)	11,250	11,250	3,000	
Total Wages	14,764,957	14,361,375	14,614,318	15,313,717	(952,342)	15,703,594	15,972,159	1,610,784	11%
Sick, Operators	401,995	350,862	407,500	340,000	10,862	350,000	350,000	(862)	
Sick, Trans Admin	67,427	60,012	45,989	32,769	27,243	34,134	33,893	(26,119)	
Sick, Scheduling	4,107	2,649	2,350	2,138	511	2,254	2,254	(395)	
Sick, Maintenance Admin	14,806	10,512	10,000	15,938	(5,426)	15,957	15,957	5,445	
Sick, Building Maintenance.	13,030	9,664	10,036	10,448	(784)	10,716	10,716	1,052	
Sick, Customer Svc	5,292	8,232	9,814	9,839	(1,607)	10,228	10,228	1,996	
Sick, Promotion	2,013	3,636	4,465	1,765	1,871	1,818	1,818	(1,818)	
Sick, EE Services	2,506	3,252	5,474	7,389	(4,137)	5,847	7,636	4,384	
Sick, Finance	12,496	9,350	13,947	12,894	(3,544)	13,306	13,306	3,956	
Sick, Safety & Training	2,188	19,655	16,942	2,467	17,188	3,387	4,460	(15,195)	
Sick, General Admin	17,021	33,118	25,205	17,069	16,049	17,373	17,373	(15,745)	
Sick, Planning	17,272	37,529	16,051	26,833	10,696	21,316	26,680	(10,849)	
Sick, Service Workers	34,341	15,300	17,569	6,766	8,534	37,511	37,511	22,211	
Sick, Mechanics	28,160	60,147	40,575	23,606	36,541	35,190	35,190	(24,957)	

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2019 Actual	FY 2020 August Estimate	FY 2020 June Estimate	FY 2020 Budget	Oven (Under) FY 2020 Budget	FY 2021 August Revise	Adopted FY 2021 Budget	Over (Under) FY 2020 Est/Actual	Over (Under) % FY 2020 Est/Actual
Sick, Operators - COVID-19	-	310,560	467,800	-	310,560	-	-	(310,560)	
Sick, Trans Admin - COVID-19	-	33,128	52,000	-	33,128	-	-	(33,128)	
Sick, Building Maintenance - COVID-19	-	2,953	-	-	2,953	-	-	(2,953)	
Sick, Customer Svc - COVID-19	-	2,713	5,000	-	2,713	-	-	(2,713)	
Sick, EE Services - COVID-19	-	5,905	9,210	-	5,905	-	-	(5,905)	
Sick, Safety & Training - COVID-19	-	18,967	40,000	-	18,967	-	-	(18,967)	
Sick, General Admin - COVID-19	-	5,649	5,000	-	5,649	-	-	(5,649)	
Sick, Service Workers - COVID-19	-	15,428	16,140	-	15,428	-	-	(15,428)	
Sick, Mechanics - COVID-19	-	52,020	87,000	-	52,020	-	-	(52,020)	
Total Sick Pay	622,654	1,071,241	1,308,067	509,921	561,320	559,037	567,022	(504,219)	-39%
Holiday, Operators	340,076	355,423	419,000	426,000	(70,577)	437,000	437,000	81,577	
Holiday, Trans Admin	60,791	50,134	56,455	59,858	(9,724)	62,356	61,916	11,782	
Holiday, Scheduling	4,423	3,390	3,688	3,906	(516)	4,117	4,117	727	
Holiday, Maintenance Admin	30,380	31,424	31,795	29,115	2,309	29,152	29,152	(2,272)	
Holiday, Building Maintenance	16,605	17,244	20,000	19,086	(1,842)	19,578	19,578	2,334	
Holiday, Customer Svc	18,284	16,960	17,975	17,976	(1,016)	18,685	18,685	1,725	
Holiday, Promotion	4,173	1,934	3,224	3,224	(1,290)	3,320	3,320	1,386	
Holiday, EE Services	12,789	12,236	13,498	13,498	(1,262)	10,681	13,948	1,712	
Holiday, Finance	26,062	21,104	23,098	23,553	(2,449)	24,308	24,308	3,204	
Holiday, Safety & Training	4,375	6,015	6,000	4,507	1,508	6,188	8,149	2,134	
Holiday, General Admin	24,387	23,977	30,050	31,182	(7,205)	31,736	31,736	7,759	
Holiday, Planning	52,177	32,432	41,000	49,020	(16,588)	38,940	48,738	16,306	
Holiday, Service Workers	20,209	17,784	23,085	24,047	(6,263)	24,761	24,761	6,977	
Holiday, Mechanics	55,420	55,872	64,160	64,164	(8,292)	65,048	65,048	9,176	
Total Holiday Pay	670,151	645,929	753,028	769,136	(123,207)	775,870	790,456	144,527	19%
Vacation, Operators	518,228	487,545	545,000	545,900	(58,355)	561,500	561,500	73,955	
Vacation, Trans Admin	106,545	96,269	110,000	90,492	5,777	94,641	94,201	(2,068)	
Vacation, Scheduling	6,314	6,200	6,510	6,510	(310)	6,862	6,862	662	
Vacation, Maintenance Admin	50,142	49,684	54,510	47,767	1,917	47,804	47,804	(1,880)	
Vacation, Building Maintenance	23,385	22,359	23,760	25,112	(2,753)	24,348	24,348	1,989	
Vacation, Customer Svc	25,743	22,966	25,640	23,000	(34)	23,876	23,876	910	
Vacation, Promotion	6,517	4,913	5,375	5,374	(461)	5,534	5,534	621	
Vacation, EE Services	20,547	19,432	21,930	21,175	(1,743)	17,802	21,886	2,454	
Vacation, Finance	27,190	27,954	31,000	34,260	(6,306)	35,460	35,460	7,506	
Vacation, Safety & Training	7,287	7,829	10,745	7,512	317	10,313	13,582	5,753	
Vacation, General Admin	65,971	36,100	42,160	45,036	(8,936)	45,826	45,826	9,726	
Vacation, Planning	61,356	62,225	71,100	71,104	(8,879)	55,156	71,639	9,414	
Vacation, Service Wrkrs	24,638	19,982	25,000	30,272	(10,290)	25,124	25,124	5,142	
Vacation, Mechanics	164,161	97,999	115,265	94,544	3,455	99,750	99,750	1,751	
Vacation, Operators COVID	-	37,144	-	-	37,144	-	-	(37,144)	
Vacation, Trans Admin COVID	-	2,380	-	-	2,380	-	-	(2,380)	
Vacation, Building Maintenance COVID	-	1,772	5,000	-	1,772	-	-	(1,772)	
Vacation, Customer Svc COVID	-	1,461	-	-	1,461	-	-	(1,461)	
Vacation, EE Services - COVID	-	1,181	-	-	1,181	-	-	(1,181)	
Vacation, Mechanics COVID	-	1,442	-	-	1,442	-	-	(1,442)	
Total Accrued Vacation	1,108,024	1,006,837	1,092,995	1,048,058	(41,221)	1,053,996	1,077,392	70,555	6%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2019 Actual	FY 2020 August Estimate	FY 2020 June Estimate	FY 2020 Budget	Oven (Unden) FY 2020 Budget	FY 2021 August Revise	Adopted FY 2021 Budget	Over (Under) FY 2020 Est/Actual	Over (Under) % FY 2020 Est/Actual
Abs Pay, Operators	25,160	20,783	31,200	64,000	(43,217)	34,500	34,500	13,717	
Abs Pay, Operators - COVID	-	1,419	-	-	1,419	-	-	(1,419)	
Abs Pay, Trans Admin	-	1,574	2,730	6,110	(4,536)	6,362	6,317	4,743	
Abs Pay, Trans Admin - COVID	-	1,574	-	-	1,574	-	-	(1,574)	
Abs Pay, Scheduling	-	-	100	399	(399)	420	420	420	
Abs Pay, Maintenance Admin	-	777	1,350	2,970	(2,193)	2,974	2,974	2,197	
Abs Pay, Building Maintenance.	-	381	500	1,947	(1,566)	1,996	1,996	1,615	
Abs Pay, Customer Svc	-	-	500	1,834	(1,834)	1,907	1,907	1,907	
Abs Pay, Promotion	-	-	300	329	(329)	339	339	339	
Abs Pay, EE Services	-	-	400	1,378	(1,378)	1,090	1,423	1,423	
Abs Pay, EE Services - COVID	-	1,772	-	-	1,772	-	-	(1,772)	
Abs Pay, Finance	-	-	500	2,404	(2,404)	2,480	2,480	2,480	
Abs Pay, Safety & Training	-	-	400	460	(460)	631	831	831	
Abs Pay, General Admin	-	-	500	3,183	(3,183)	3,238	3,238	3,238	
Abs Pay, Planning	-	433	500	5,002	(4,569)	3,973	4,973	4,540	
Separation Pay/Benefits	1,489	-	2,500	5,000	(5,000)	5,000	5,000	5,000	
Abs Pay, Service Wrks	-	212	-	470	(258)	481	481	269	
Abs Pay, Mechanics	-	1,270	1,270	558	712	567	567	(703)	
Total Absence Pay	26,649	30,195	42,750	96,044	(65,849)	65,958	67,446	37,251	87%
Total Paid Time Off	2,427,478	2,754,202	3,196,840	2,423,159	331,043	2,454,861	2,502,316	(251,886)	-8%
Total Compensation	17,192,435	17,115,577	17,811,158	17,736,876	(621,299)	18,158,455	18,474,475	1,358,898	8%
FICA, Operators	139,729	138,187	144,000	146,860	(8,673)	148,500	148,500	10,313	
FICA, Trans Admin	17,772	18,720	18,802	19,012	(292)	19,796	19,658	938	
FICA, Scheduling	1,256	1,236	1,227	1,227	9	1,294	1,294	58	
FICA, Maintenance Admin	1,957	3,421	3,758	4,363	(942)	4,186	4,186	765	
FICA, Building Maintenance.	5,424	5,404	5,500	6,055	(651)	6,220	6,220	816	
FICA, Customer Service	5,161	5,708	5,860	5,860	(152)	6,098	6,098	390	
FICA, Promotion	1,039	1,038	1,062	1,013	25	1,043	1,043	5	
FICA, EE Services	4,161	4,112	4,347	4,240	(128)	3,356	4,382	270	
FICA, Finance	7,185	7,466	7,479	7,399	67	7,637	7,637	171	
FICA, Safety & Training	-	537	1,171	-	537	-	-	(537)	
FICA, General Admin	10,192	10,752	10,385	10,486	266	10,079	10,079	(673)	
FICA, Board Members	1,511	1,530	1,700	2,020	(490)	2,020	2,020	490	
FICA, Planning	13,436	13,310	14,822	15,401	(2,091)	12,234	15,311	2,001	
FICA, Service Workers	6,588	6,324	6,800	7,258	(934)	8,228	8,228	1,904	
FICA, Mechanics	14,749	15,092	17,000	18,383	(3,291)	18,663	18,663	3,571	
Total FICA/Medicare	230,160	232,837	243,913	249,577	(16,740)	249,354	253,319	20,482	8%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2019 Actual	FY 2020 August Estimate	FY 2020 June Estimate	FY 2020 Budget	Oven (Unden) FY 2020 Budget	FY 2021 August Revise	Adopted FY 2021 Budget	Over (Under) FY 2020 Est/Actual	Over (Under) % FY 2020 Est/Actual
PERS-RET, Operators	976,434	1,036,749	1,075,218	1,051,072	(14,323)	1,189,128	1,189,128	152,379	
PERS-RET, Trans Admin	162,396	187,383	188,530	189,416	(2,033)	254,130	253,439	66,056	
PERS-RET, Scheduling	17,203	19,714	19,787	13,391	6,323	17,342	17,342	(2,372)	
PERS-RET, Maintenance Admin	89,602	99,281	100,739	112,348	(13,067)	139,266	139,266	39,985	
PERS-RET, Bldg Maintenance.	45,477	50,639	51,789	55,611	(4,972)	61,147	61,147	10,508	
PERS-RET, Customer Svc	50,052	57,575	53,966	49,337	8,238	55,246	55,246	(2,329)	
PERS-RET, Promotion	19,886	22,839	22,923	12,662	10,177	14,622	14,622	(8,217)	
PERS-RET, EE Services	33,940	37,164	37,866	46,409	(9,245)	43,759	52,484	15,320	
PERS-RET, Finance	67,359	75,940	76,243	77,351	(1,411)	87,785	87,785	11,845	
PERS-RET, Sfty & Training	25,066	29,289	30,941	19,922	9,367	28,531	35,273	5,984	
PERS-RET, Gen Admin	84,770	94,054	93,392	113,420	(19,366)	118,531	118,531	24,477	
PERS-RET, Planning	67,725	78,379	89,997	125,063	(46,684)	107,715	133,648	55,269	
GM-457 Retirement	18,000	18,000	18,000	18,540	(540)	19,000	19,000	1,000	
PERS-RET, Service Wrkr	51,115	51,806	55,908	59,137	(7,331)	67,167	67,167	15,361	
PERS-RET, Mechanics	146,021	157,862	161,825	170,966	(13,104)	204,892	204,892	47,030	
Total Retirement	1,855,046	2,016,674	2,077,124	2,114,645	(97,971)	2,408,261	2,448,970	432,296	21%
Medical, Operators	651,397	680,673	764,492	782,191	(101,518)	811,508	811,508	130,835	
Medical, Trans Admin	95,604	85,342	107,245	140,721	(55,379)	135,684	135,684	50,342	
Medical, Scheduling	8,129	8,897	9,476	9,496	(599)	9,496	9,496	599	
Medical, Maintenance Admin	22,893	32,203	34,613	27,755	4,448	39,661	39,661	7,458	
Medical, Building Maintenance.	38,825	51,344	58,627	61,239	(9,895)	58,000	58,000	6,656	
Medical, Customer Svc	28,744	32,840	34,971	35,057	(2,217)	35,057	35,057	2,217	
Medical, Promotion	4,116	5,577	5,938	5,954	(377)	5,954	5,954	377	
Medical, EE Services	3,309	7,177	7,752	9,048	(1,871)	872	9,472	2,295	
Medical, Finance	16,033	25,509	26,780	18,989	6,520	33,488	33,488	7,979	
Medical, Safety & Training	4,907	8,026	9,256	5,424	2,602	6,167	12,784	4,758	
Medical, General Admin	65,080	61,413	56,402	72,276	(10,863)	74,680	74,680	13,267	
Medical, Planning	39,048	42,022	57,046	73,750	(31,728)	50,426	64,646	22,624	
Medical, Service Workers	230,583	218,857	226,548	264,933	(46,076)	241,920	241,920	23,063	
Medical, Mechanics	403,376	395,479	436,226	453,847	(58,368)	459,648	459,648	64,169	
Medical Admin Charge	7,923	9,184	10,000	11,300	(2,116)	11,300	11,300	2,116	
Medical, Retirees	181,754	212,013	220,000	202,650	9,363	231,000	231,000	18,987	
OPEB benefits	422,551	317,566	242,812	306,650	10,916	226,376	226,376	(91,190)	
Total Medical	2,224,272	2,194,122	2,308,184	2,481,280	(287,158)	2,431,237	2,460,674	266,552	12%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2019 Actual	FY 2020 August Estimate	FY 2020 June Estimate	FY 2020 Budget	Oven (Under) FY 2020 Budget	FY 2021 August Revise	Adopted FY 2021 Budget	Over (Under) FY 2020 Est/Actual	Over (Under) % FY 2020 Est/Actual
Dental, Operators	234,592	236,446	242,303	247,457	(11,011)	249,572	249,572	13,126	
Dental, Trans Admin	32,992	31,116	32,734	33,919	(2,803)	33,716	33,716	2,600	
Dental, Scheduling	2,277	2,277	2,312	2,357	(80)	2,381	2,381	104	
Dental, Maintenance Admin	5,892	6,146	6,017	6,124	22	7,498	7,498	1,352	
Dental, Building Maintenance.	8,476	10,263	9,436	10,377	(114)	8,570	8,570	(1,693)	
Dental, Customer Svc	16,562	13,617	13,779	17,155	(3,538)	14,192	14,192	575	
Dental, Promotion	1,412	1,412	1,435	1,464	(52)	1,478	1,478	66	
Dental, EE Services	3,068	4,206	4,288	3,176	1,030	4,417	4,417	211	
Dental, Finance	10,520	9,273	9,885	10,892	(1,619)	10,182	10,182	909	
Dental, Safety & Training	791	659	1,943	819	(160)	2,416	2,416	1,757	
Dental, General Admin	7,378	8,949	8,689	7,610	1,339	8,949	8,949	-	
Dental, Planning	11,401	12,564	16,749	13,950	(1,386)	17,252	17,252	4,688	
Total Dental	335,361	336,928	349,570	355,300	(18,372)	360,623	360,623	23,695	7%
WC, Operators	858,861	587,331	769,112	763,218	(175,887)	775,522	775,522	188,191	
WC, Trans Admin	79,909	56,608	74,131	73,563	(16,955)	74,749	74,749	18,141	
WC, Scheduling	9,998	7,065	9,266	9,195	(2,130)	9,344	9,344	2,279	
WC, Maintenance Admin	24,970	17,678	23,166	22,989	(5,311)	23,359	23,359	5,681	
WC, Building Maintenance.	29,970	21,224	27,799	27,586	(6,362)	28,031	28,031	6,807	
WC, Customer Svc	39,942	28,290	37,066	36,782	(8,492)	37,375	37,375	9,085	
WC, Promotion	9,998	3,547	4,633	4,598	(1,051)	4,672	4,672	1,125	
WC, EE Services	14,972	10,612	13,900	13,793	(3,181)	14,015	14,015	3,403	
WC, Finance	24,970	17,678	23,166	22,989	(5,311)	23,359	23,359	5,681	
WC, Safety & Training	9,998	7,065	9,266	9,195	(2,130)	9,344	9,344	2,279	
WC, General Admin	33,287	20,154	26,432	26,184	(6,030)	26,653	26,653	6,499	
WC, Planning	39,942	43,547	56,965	56,575	(13,028)	57,440	57,440	13,893	
WC, Service Workers	49,940	35,383	46,332	45,977	(10,594)	46,718	46,718	11,335	
WC, Mechanics	94,882	67,220	88,031	87,356	(20,136)	88,764	88,764	21,544	
Total Workers Comp	1,321,639	923,402	1,209,265	1,200,000	(276,598)	1,219,345	1,219,345	295,943	24%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2019 Actual	FY 2020 August Estimate	FY 2020 June Estimate	FY 2020 Budget	Oven (Under) FY 2020 Budget	FY 2021 August Revise	Adopted FY 2021 Budget	Over (Under) FY 2020 Est/Actual	Over (Under) % FY 2020 Est/Actual
Life, Operators	70,560	68,147	74,566	74,776	(6,629)	80,000	80,000	11,853	
Life, Trans Admin	5,022	7,456	6,694	6,695	761	7,925	7,925	469	
Life, Scheduling	660	697	740	742	(45)	844	844	147	
Life, Maintenance Admin	4,230	6,033	4,301	4,360	1,673	6,000	6,000	(33)	
Life, Building Maintenance.	2,896	2,995	3,200	3,250	(255)	3,510	3,510	515	
Life, Customer Svc	5,051	4,207	4,292	6,450	(2,243)	3,780	3,780	(427)	
Life, Promotion	541	567	547	560	7	580	580	13	
Life, EE Services	1,537	1,892	1,785	1,800	92	2,030	2,030	138	
Life, Finance	3,316	3,672	3,813	3,460	212	4,200	4,200	528	
Life, Safety & Training	728	313	988	750	(437)	950	1,260	947	
Life, General Admin	2,910	4,703	3,675	3,090	1,613	6,930	6,930	2,227	
Life, Planning	5,452	6,540	7,392	7,212	(672)	7,584	7,584	1,044	
Total Life Insurance	102,903	107,222	111,993	113,145	(5,923)	124,333	124,643	17,421	16%
SUI, Operators	45,798	39,257	65,000	67,000	(27,743)	65,000	65,000	25,743	
SUI, Trans Admin	3,907	3,217	5,000	7,974	(4,757)	8,417	8,417	5,200	
SUI, Scheduling	238	210	300	443	(233)	443	443	233	
SUI, Maintenance Admin	1,045	1,151	1,500	2,215	(1,064)	2,215	2,215	1,064	
SUI, Building Maintenance.	2,209	1,341	2,340	3,101	(1,760)	2,658	2,658	1,317	
SUI, Customer Svc	1,701	1,260	1,835	3,101	(1,841)	3,101	3,101	1,841	
SUI, Promotion	238	210	364	443	(233)	443	443	233	
SUI, Safety & Training	238	342	550	443	(101)	443	886	544	
SUI, General Admin	1,779	1,457	1,800	3,544	(2,087)	3,101	3,101	1,644	
SUI, EE Services	714	630	800	1,329	(699)	886	1,329	699	
SUI, Finance	1,190	1,288	1,500	2,215	(927)	2,215	2,215	927	
SUI, Planning	2,370	1,615	2,800	4,430	(2,815)	3,101	3,987	2,372	
SUI, Service Workers	2,594	2,122	2,563	4,430	(2,308)	4,430	4,430	2,308	
SUI, Mechanics	4,730	3,570	5,522	8,417	(4,847)	8,417	8,417	4,847	
Total SUI	68,751	57,670	91,874	109,085	(51,415)	104,870	106,642	48,972	53%
Operator Uniforms	47,775	46,057	52,301	50,000	(3,943)	53,870	53,870	7,813	
Uniforms - Maintenance. Pers.	19,178	21,511	17,380	17,500	4,011	18,500	18,500	(3,011)	
Total Uniforms	66,953	67,568	69,681	67,500	68	72,370	72,370	4,802	7%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2019 Actual	FY 2020 August Estimate	FY 2020 June Estimate	FY 2020 Budget	Oven (Under) FY 2020 Budget	FY 2021 August Revise	Adopted FY 2021 Budget	Over (Under) FY 2020 Est/Actual	Over (Under) % FY 2020 Est/Actual
Operator Medical Exams	13,425	9,885	14,920	17,000	(7,115)	16,000	16,000	6,115	
Emp Assistance Prog.	13,603	13,468	12,112	14,500	(1,032)	15,000	15,000	1,532	
Cafeteria Plan- Admin	438,719	525,601	540,351	598,689	(73,088)	642,868	674,386	148,785	
Cafeteria Plan-ATU	1,274,904	1,374,653	1,415,288	1,603,479	(228,826)	1,631,400	1,631,400	256,747	
Mechanic Tool Allowance	11,661	14,258	16,403	16,500	(2,242)	16,500	16,500	2,242	
Wellness Program	18,411	26,998	29,854	30,000	(3,002)	28,500	32,000	5,002	
Substance Abuse Prog.	9,795	11,663	16,435	20,000	(8,337)	17,000	17,000	5,337	
Total Other Benefits	1,780,518	1,976,526	2,045,363	2,300,168	(323,642)	2,367,268	2,402,286	425,760	21%
Total Benefits	10,413,081	10,667,151	11,703,806	11,413,859	(746,708)	11,792,522	11,951,188	1,284,037	11%
Total Wages and Benefits	25,178,038	25,028,526	26,318,124	26,727,576	(1,699,050)	27,496,116	27,923,347	2,894,821	11%
Management Services	3,760	57,965	43,940	35,000	22,965	35,000	35,000	(22,965)	
Agency Fees	50	50	150	150	(100)	150	150	100	
In-Service Monitoring	-	-	5,500	5,500	(5,500)	5,500	5,500	5,500	
Mobility Services	14,858	25,412	24,584	25,000	412	25,000	25,000	(412)	
Schedules/Graphics	52,795	18,897	27,891	115,000	(96,103)	100,000	100,000	81,103	
Promotions	54,621	58,124	67,385	150,000	(91,876)	135,000	150,000	91,876	
Recruitment	6,808	10,848	9,496	10,000	848	10,000	10,000	(848)	
Hiring Costs	12,575	12,760	15,000	15,000	(2,240)	15,000	15,000	2,240	
Legal Fees	266,879	370,886	335,000	335,000	35,886	380,000	380,000	9,114	
Legal Fees - COVID	-	4,296	-	-	4,296	-	-	(4,296)	
Financial services	3,450	11,050	15,000	15,000	(3,950)	3,500	3,500	(7,550)	
Auditor Fees	54,314	37,200	47,500	49,955	(12,755)	50,000	50,000	12,800	
Freight In and Out	4,807	4,966	5,845	6,000	(1,034)	6,000	6,000	1,034	
Bid and Hearing Notices	320	475	500	1,000	(525)	1,000	1,000	525	
Service Development	47,587	7,590	57,590	80,000	(72,410)	75,000	80,000	72,410	
Trans. Printing/Reproduc.	5,194	4,894	5,666	7,000	(2,106)	7,000	7,000	2,106	
Payroll Services	80,757	88,415	85,000	88,055	360	87,500	87,500	(915)	
Bank service charge	24,023	19,968	23,000	25,500	(5,532)	25,500	25,500	5,532	
Commuter check process fee	322	195	300	300	(105)	300	300	105	
Pay PERS file upload	2,604	2,604	2,700	2,730	(126)	2,780	2,780	176	
Special Planning- reimb expense:	24,900	-	-	-	-	-	-	-	
Temporary Help-All depts	18,672	25,122	27,000	25,000	122	25,000	25,000	(122)	
Clipper Fees	78,065	98,501	105,000	150,000	(51,499)	155,000	155,000	56,499	
SVR-Differential/Radiator	6,269	6,254	15,454	15,800	(9,546)	15,500	15,500	9,246	

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2019 Actual	FY 2020 August Estimate	FY 2020 June Estimate	FY 2020 Budget	Oven (Under) FY 2020 Budget	FY 2021 August Revise	Adopted FY 2021 Budget	Over (Under) FY 2020 Est/Actual	Over (Under) % FY 2020 Est/Actual
SVR-Transmission	1,223	1,688	8,688	24,000	(22,312)	42,000	42,000	40,312	
SVR-Upholstery/Glass	3,000	4,071	5,000	15,000	(10,929)	12,000	12,000	7,929	
SVR-Upholstery/Glass - COVID	-	5,197	-	-	5,197	-	-	(5,197)	
SVR-Towing	4,465	3,428	7,808	16,000	(12,572)	16,000	16,000	12,572	
SVR-Engine Repair	84,018	-	41,000	41,000	(41,000)	108,000	108,000	108,000	
SVR-Body Repair	121,928	113,534	107,227	108,000	5,534	108,000	108,000	(5,534)	
SVR-Electric Bus Repair	-	-	10,000	50,000	(50,000)	50,000	50,000	50,000	
Emission controls	65,630	11,275	33,923	42,000	(30,725)	48,000	48,000	36,725	
Support Vehicle maint	17,066	24,373	14,235	13,500	10,873	14,500	14,500	(9,873)	
IT Supplies/replacements	10,981	9,595	11,960	12,000	(2,405)	12,000	15,000	5,405	
IT Supplies/replacements - COVID	-	239	-	-	239	-	-	(239)	
Clever Devices/rideck maint	239,350	249,195	246,530	251,350	(2,155)	272,500	272,500	23,305	
Office Equipment Maint.	16,604	28,495	19,854	20,000	8,495	20,000	20,000	(8,495)	
Building Maint. Service	77,555	57,786	86,639	87,000	(29,214)	97,000	97,000	39,214	
Landscape Service	66,532	73,400	96,400	89,400	(16,000)	95,400	95,400	22,000	
IT Contracts	172,011	193,020	150,000	150,000	43,020	250,000	195,000	1,980	
Radio Maint. Service	12,876	8,964	14,980	15,000	(6,036)	15,000	15,000	6,036	
Contract Cleaning Service	2,545	3,174	3,600	3,600	(426)	3,600	3,600	426	
Waste Removal	14,256	15,153	18,462	19,800	(4,647)	19,000	19,000	3,847	
Hazardous Waste	99,888	86,225	124,256	125,000	(38,775)	125,000	125,000	38,775	
Fire Monitoring	3,057	3,176	3,811	4,000	(824)	3,000	4,000	824	
Security Services	94,531	98,032	88,265	89,000	9,032	98,000	98,000	(32)	
Other Services	5,275	-	5,500	7,000	(7,000)	7,000	7,000	7,000	
Total Services	1,876,421	1,864,346	2,025,493	2,339,640	(475,294)	2,575,730	2,544,730	680,384	34%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2019 Actual	FY 2020 August Estimate	FY 2020 June Estimate	FY 2020 Budget	Oven (Under) FY 2020 Budget	FY 2021 August Revise	Adopted FY 2021 Budget	Over (Under) FY 2020 Est/Actual	Over (Under) % FY 2020 Est/Actual
	Diesel Fuel	1,444,865	1,173,409	1,300,000	1,625,000	(451,591)	1,625,000	1,625,000	451,591
Oils and Lubricants	83,995	81,877	81,702	85,000	(3,123)	83,000	83,000	1,123	
Gasoline	23,470	16,991	24,543	25,000	(8,009)	25,000	25,000	8,009	
PG&E - WC Trolley	38,489	89,527	105,237	85,000	4,527	120,000	120,000	30,473	
Tires and Tubes	245,733	249,515	259,272	247,216	2,299	263,520	263,520	14,005	
Safety Supply	244	130	10,000	10,000	(9,870)	15,000	15,000	14,870	
Transportation Supplies	13,266	15,563	15,875	14,000	1,563	14,000	14,000	(1,563)	
BART Relief Tickets	54,760	8,937	8,937	58,425	(49,488)	-	-	(8,937)	
CLIPPER Relief Cards for EE's	-	17,955	31,825	-	17,955	58,425	58,425	40,470	
CSS-Soaps	3,500	4,474	5,624	6,000	(1,526)	6,000	6,000	1,526	
CSS-Cleaning	7,137	6,142	8,000	9,000	(2,858)	20,000	9,000	2,858	
CSS-Safety	8,027	15,691	12,518	8,500	7,191	55,000	8,750	(6,941)	
CSS-Antifreeze	8,406	3,713	6,029	6,400	(2,687)	6,500	6,500	2,787	
CSS-Gases	8,003	6,398	4,241	4,500	1,898	4,500	4,500	(1,898)	
Oil Analysis	98	8,250	8,250	8,000	250	8,250	8,250	-	
Equipment/Garage Exp.	29,042	24,348	34,115	25,000	(652)	25,000	25,000	652	
Coach Repair Parts	643,967	585,848	669,000	515,000	70,848	625,000	625,000	39,152	
Shelter/Bus Stop Supply	10,397	5,690	14,190	15,000	(9,310)	8,000	12,000	6,310	
Janitorial Supplies	27,723	27,254	25,958	21,000	6,254	35,000	22,500	(4,754)	
Lighting Supply	7,100	3,825	5,025	5,000	(1,175)	5,500	5,500	1,675	
Building Repair Supply	38,943	35,689	44,229	45,000	(9,311)	48,000	48,000	12,311	
Landscape Supply	-	-	4,500	5,000	(5,000)	5,000	5,000	5,000	
Tickets, Passes, Xfrs	3,735	3,355	4,887	10,000	(6,645)	5,000	5,000	1,645	
Supplies - Offsites	1,222	-	1,000	2,300	(2,300)	1,500	2,300	2,300	
Personnel Office Supply	4,124	2,122	2,912	3,000	(878)	3,000	3,000	878	
Computer Supplies	2,077	-	-	-	-	-	-	-	
Office Supplies-Administration	14,397	13,496	16,329	17,500	(4,004)	16,000	17,000	3,504	
Office Supplies-Maint.	1,508	2,835	3,317	3,500	(665)	3,500	3,500	665	
Postage	9,936	6,336	9,000	9,000	(2,664)	9,000	9,000	2,664	
Safety Contingency Plans	1,456	210	3,120	3,000	(2,790)	3,000	3,000	2,790	
Training Supply	2,826	4,369	5,000	5,000	(631)	5,000	5,000	631	
Contracts & Grants Supply	2,112	733	1,000	1,000	(267)	-	1,000	267	
Supplies- IC	3,425	2,406	5,917	6,000	(3,594)	6,000	6,000	3,594	
Repair parts-grant exp	-	1,102	25,000	25,000	(23,898)	25,000	25,000	23,898	
COVID-19 Supplies	-	42,725	38,445	-	42,725	-	-	(42,725)	
Total Materials & Supplies	2,770,248	2,460,905	2,794,997	2,908,341	(447,436)	3,132,695	3,069,745	608,840	22%

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Telephone Svc - TC					-			-	
Pacific Gas and Electric	164,458	189,080	193,352	190,550	(1,470)	195,000	195,000	5,920	
Telephone Svc - Concord	44,472	45,039	45,518	40,000	5,039	50,000	50,000	4,961	
Contra Costa Water District	25,840	26,216	25,634	27,600	(1,384)	27,600	27,600	1,384	
Telephone-Cellular	109,912	72,980	72,053	100,000	(27,020)	80,000	80,000	7,020	
Total Utilities	344,682	333,315	336,557	358,150	(24,835)	352,600	352,600	19,285	6%
Physical Damage	119,543	110,000	110,000	125,000	(15,000)	125,000	125,000	15,000	
Property Premiums	44,593	37,904	45,000	49,719	(11,815)	42,500	42,500	4,596	
Other Premiums	28,294	30,523	30,000	31,130	(607)	33,000	33,000	2,477	
Liability Premiums	542,954	566,807	575,000	600,000	(33,193)	622,440	622,440	55,633	
Insurance/Liability losses	28,150	31,868	175,000	175,000	(143,132)	175,000	175,000	143,132	
Total Insurance	763,534	777,102	935,000	980,849	(203,747)	997,940	997,940	220,838	24%
Property Tax	8,072	8,372	8,372	16,000	(7,628)	12,000	12,000	3,628	
Licenses / Registrations	988	1,214	1,972	2,015	(801)	2,015	2,015	801	
Fuel Storage Tank Fees	12,898	12,208	13,350	14,000	(1,792)	14,000	14,000	1,792	
Use and Other Taxes	6,449	6,104	7,000	7,500	(1,396)	7,000	7,000	896	
Sales Tax	189,543	209,294	212,000	212,000	(2,706)	222,000	222,000	12,706	
Total Taxes	217,950	237,192	242,694	251,515	(14,323)	257,015	257,015	19,823	8%
Radio Site Lease-Diablo	43,673	45,377	45,400	44,500	877	48,000	48,000	2,623	
Equipment Leases	9,835	15,067	15,730	9,000	6,067	9,000	9,000	(6,067)	
Total Leases	53,508	60,444	61,130	53,500	6,944	57,000	57,000	(3,444)	-6%

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Business Expense- Tran	29	-	250	500	(500)	500	500	500	
Business Expense-admin	-	-	-	400	(400)	-	-	-	
Business Expense-Fin	1,440	955	2,000	2,000	(1,045)	1,000	2,000	1,045	
Board Travel	5,139	5,533	11,500	25,000	(19,467)	25,000	25,000	19,467	
Staff Travel	73,471	45,489	70,000	61,500	(16,011)	75,000	75,000	29,511	
CTA Dues	15,396	13,000	15,000	15,860	(2,860)	15,500	15,500	2,500	
APTA Dues	35,500	35,500	35,500	36,650	(1,150)	36,600	36,600	1,100	
Other Memberships	3,000	3,000	3,000	3,090	(90)	3,090	3,090	90	
Business Expense	1,681	1,815	4,000	4,000	(2,185)	3,000	4,000	2,185	
Training Program	12,799	8,744	15,899	25,000	(16,256)	22,500	25,000	16,256	
Training / Subs-Gm	1,666	2,899	6,000	7,000	(4,101)	4,000	5,000	2,101	
Misc exp	140	10	1,000	1,000	(990)	500	1,000	990	
Employee Functions	32,316	27,099	42,164	44,500	(17,401)	16,000	35,000	7,901	
Employee Awards	4,058	2,881	6,069	5,000	(2,119)	4,000	5,000	2,119	
Departing Emp gifts	30	179	419	1,000	(821)	1,000	1,000	821	
Paypal fees	2,380	79	79	4,000	(3,921)	-	-	(79)	
Total Miscellaneous	189,045	147,183	212,880	236,500	(89,317)	207,690	233,690	86,507	41%
Alamo Creek Shuttle	118,089	118,949	119,894	133,500	(14,551)	126,974	126,974	8,025	
St Mary's Shuttle	44,258	33,827	33,811	52,410	(18,583)	53,000	53,000	19,173	
Cal State rte. 260 Shuttle	103,487	82,500	94,000	113,600	(31,100)	75,000	125,000	42,500	
COVID Transport	-	111,486	-	-	111,486	-	-	(111,486)	
Meals on Wheels	-	208,521	-	-	208,521	-	-	(208,521)	
School District Meals	-	65,455	-	-	65,455	-	-	(65,455)	
Total Purchased Transportation	265,834	620,738	247,705	299,510	321,228	254,974	304,974	(315,764)	-127%
Total Other Operating Expense	6,481,222	6,501,225	6,856,456	7,428,005	(926,780)	7,835,644	7,817,694	1,316,469	19%
Contingency				900,000	(900,000)	600,000	600,000	600,000	
TOTAL FIXED ROUTE EXPENSE	31,659,260	31,529,751	33,174,580	35,055,581	(3,525,830)	35,931,760	36,341,041	4,811,290	15%

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Account Desc	FY 2019 Actual	FY 2020 August Estimate	FY 2020 June Estimate	FY 2020 Budget	Oven (Unden) FY 2020 Budget	FY 2021 August Revise	Adopted FY 2021 Budget	Over (Under) FY 2020 Est/Actual	Over (Under) % FY 2020 Est/Actual
Paratransit									
Wages	167,101	191,161	180,000	182,218	8,943	210,975	192,171	1,010	
Sick Wages	4,762	4,083	5,990	5,298	(1,215)	6,128	5,587	1,504	
Holiday Pay	7,751	8,746	10,080	10,080	(1,334)	11,595	10,606	1,860	
Vacation Pay	11,992	11,120	8,360	11,145	(25)	12,704	11,715	595	
Absence pay	-	-	500	988	(988)	1,142	1,041	1,041	
Cafeteria Plan	20,030	22,149	22,151	23,874	(1,725)	23,163	23,163	1,014	
FICA	2,576	3,061	3,000	3,041	20	3,516	3,206	145	
PERS	21,175	24,201	24,200	21,706	2,495	27,035	25,482	1,281	
Medical	22,886	24,237	24,238	9,606	14,631	25,083	25,083	846	
Dental	2,994	2,994	3,837	3,540	(546)	4,820	4,820	1,826	
Life Insurance	1,638	1,682	1,229	1,220	462	1,760	1,760	78	
SUI	812	630	900	1,329	(699)	1,329	1,329	699	
Promotions	-	-	-	3,500	(3,500)	-	-	-	
Legal Fees	29,326	4,212	6,769	15,000	(10,788)	20,000	20,000	15,788	
Bank Service Charge	606	-	400	500	(500)	500	500	500	
Temporary Help	4,299	-	-	-	-	-	-	-	
Building Maint Services	940	1,089	1,417	1,500	(411)	1,500	1,500	411	
Software Maint Services	-	8,973	8,973	-	8,973	-	-	(8,973)	
Radio Maint Services	6,574	5,170	4,929	6,100	(930)	6,000	6,000	830	
Community Van Maint	-	-	-	16,000	(16,000)	-	-	-	
Other services	15,293	278	278	-	278	-	-	(278)	
Office Supply, PTF	7,641	4,554	5,930	2,000	2,554	5,000	5,000	446	
Gas and Electric	21,668	24,066	25,000	25,000	(934)	26,000	26,000	1,934	
Cell Phone	292	7,750	6,687	22,500	(14,750)	15,000	15,000	7,250	
Property Premiums	-	6,689	3,345	-	6,689	7,500	7,500	811	
Liability Premiums	-	6,496	3,248	-	6,496	7,560	7,560	1,064	
Sales Tax	-	-	-	300	(300)	-	-	-	
Purchased Trans-LINK	5,764,537	5,805,056	6,600,000	6,977,200	(1,172,144)	7,400,000	7,400,000	1,594,944	
Purchased Trans-BART	169,640	6,910	7,659	178,080	(171,170)	10,000	10,000	3,090	
Other Purch Trans	11,628	-	-	1,281	(1,281)	1,000	1,000	1,000	
ADA-Choice in Aging	-	111,520	113,700	-	111,520	200,000	300,000	188,480	
Training / Subscriptions	-	-	-	2,500	(2,500)	-	8,000	8,000	
Other Misc Expenses	-	411	1,000	1,000	(589)	1,000	1,000	589	
Total Paratransit	6,296,161	6,287,238	7,073,820	7,526,506	(1,239,268)	8,030,310	8,115,023	1,827,784	26%
TOTAL CCCTA	37,955,421	37,816,989	40,248,400	42,582,087	(4,765,098)	43,962,070	44,456,064	6,639,075	16%
OPEB - GASB 75 Adjustments	(376,320)	-	-	-	-	-	-	-	
PERS GASB 68 Adjustment	642,776	-	-	-	-	-	-	-	
TOTAL CCCTA GASBs	266,456	-	-	-	-	-	-	-	-
TOTAL CCCTA	38,221,877	37,816,989	40,248,400	42,582,087	(4,765,098)	43,962,070	44,456,064	6,639,075	16%