County Connection

INTER OFFICE MEMO

To: Administration & Finance Committee Date: June 2, 2021

From: Erick Cheung, Chief Finance Officer

SUBJECT: Fiscal Year 2022 Proposed Budget and Forecast Update

SUMMARY:

County Connection's Fiscal Year (FY) 2022 Proposed Budget and Forecast are submitted to the Administration and Finance Committee (Committee) for review, discussion and approval to the Board. This was presented to the Committee in March and approved by the Committee & Board in April so staff could submit a TDA claim to Metropolitan Transportation Commission (MTC). The FY 2022 Proposed Budget is presented this month for review and approval by adopting Resolution 2021-026. The Board of Directors after a public hearing will review the FY 2022 Budget and consider adoption.

Background

The FY 2022 Budget proposes $46,742,434 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 $17,526,445 which is $1,667,881 less than MTC estimates we will receive next fiscal year of $19,194,326. TDA reserves are estimated to end higher in FY 2022 with a balance of $26,989,000. The following items below are the changes from the Board adopted April version:

FY 2022 Proposed Budget:
Revenue:

1. *$3,688,131 included* Coronavirus Response and Relief Appropriations Act (CRRSAA) swap funding. The Bay Area received approximately $982 million in Coronavirus Response and Relief Appropriations (CRRSAA) funding for relief as a result of the COVID-19. Due to certain limitations, County Connection was not eligible to receive CRRSAA funding directly based on previous federal allocations to our transit partners. A funding swap is being used to provide us $3.7 million in Federal Transit Assistance (FTA) 5307 Funding which should have similar eligible uses as the CRRSAA funding.
2. *$200,000 added* to TDA 4.5 revenue for a total of $1,211,358 based on improved sales tax revenue and revised true up from MTC.

Expense:

3. *$59,163 added* to salary ($50,000) and associated benefits ($9,163) for possible merit increases for administrative staff.

The table below has a summary of $45,303,434 in proposed FY 2022 operational revenues and expenses. The largest component of expenses is wages and benefits of $27,077,938 or 60%. The next largest expense is purchased transportation of $10,111,841 or 22% which is mainly paratransit services for our region and a demonstration project to provide LAVTA paratransit services which began on April 1, 2021.

Grant revenues from local, state, and federal agencies represent $40,076,140 or 88% for FY 2022, which comprise mainly of Transportation Development Act (TDA), State Transit Assistance (STA), Measure J Sales Tax, FTA CARES Act, FTA CRRSAA Swap, and Federal Paratransit funding.

Fixed Route & Paratransit (in thousands)	FY 2021 Estimated	FY 2021 Adopted	FY 2022 Proposed
Operations Expense:			
Wages & Benefits	$25,606	$28,229	$27,078
Services	2,113	2,573	2,574
Material & Supplies	2,115	3,075	2,600
Purchased Transportation	6,752	8,016	10,112
Other Expenses	1,692	2,563	2,939
Total Operations Expense	$38,278	$44,456	$45,303
Operations Revenue:			
Fares & special service revenue	$1,372	$4,738	$2,853
Federal Stimulus Cares Act	1,014	4,519	3,887
Federal CRRSAA Swap	-	-	3,688
Federal Paratransit - FTA 5307	1,240	1,214	1,240
State Transit Assistance (STA)	4,269	3,450	4,534
Transportation Development Act (TDA)	20,544	23,067	18,488
CCTA - Measure J	7,214	5,329	6,711
LAVTA Paratransit Demo	573	-	2,290
Other Revenue	2,052	2,139	1,612
Total Operations Revenue	$38,278	$44,456	$45,303

Coronavirus (COVID-19)

It has been over a year since Contra Costa County implemented a shelter-in-place (SIP) order by the Contra Costa Health Services due to the Coronavirus (COVID-19) pandemic. The county is currently in the Orange Tier as COVID-19 rates continue to improve and vaccine shots are being administered to the public.

The Federal Government has approved a couple of stimulus packages with mass transit funding including the Coronavirus Aid, Relief, and Economic Security (CARES Act) for $25 billion in July 2020 and the Coronavirus Response and Relief Appropriation Act (CRRSAA) for $14 billion in December 2020. Finally, the American Rescue Plan (ARP) was passed on March 11th and provides $1.9 trillion recovery package which could provide an additional $30 billion in relief funding to transit. County Connection has already received an allocation of $11.8 million in CARES Act Funding to aid with revenue loss and transform some of the services we provide to assist the people of Contra Costa County. It appears we will receive $3.7 million in CRRSAA swap funding but still early to determine how much from ARP as MTC and the transit partners are working on this now.

Over the last year, there had been a lot of work done by the Board and staff to help the County with COVID-19 issues. As paratransit ridership was declining, this service was morphed into providing trips for COVID testing and assisting schools and Meals on Wheels with food delivery. The estimated costs for FY 2020 and FY 2021 are around $1.8 million combined with the County reimbursing us for COVID testing trips. Finally, we began assisting on trips for John Muir Hospital and seniors in the county to receive vaccine shots.

Fiscal Challenges

It is important to remember that prior to COVID-19, County Connection had financial challenges as our spending was outpacing our revenue sources. This A&F Committee and the Board has taken several actions over the last couple of years to modifying service and increasing fares in 2019 to a new service reduction plan last month. The service changes and fare increase in 2019 were having positive results from higher ridership and revenue, but COVID-19 took hold, and both drastically decreased. We followed health and safety recommendations and implemented free fares in March 2020 but and ridership appeared to be only essential workers. As COVID-19 positivity rates continue to drop and vaccine distribution ramps up, there remains a level of uncertainty of how fast we will reach the new normal and what will that look like. The positive news is that our main source of sales tax from MTC and Contra Costa Transportation Authority (CCTA) was not as impacted as everyone anticipated last year, but ridership and fare revenue continue to remain relatively low and unsure when that may rebound.

In March, the Board approved a service plan reduction to meet some of the financial challenges and ridership declines we are facing. The expense savings are shown below in comparison to the FY 2021 Adopted Budget and the FY 2022 Forecasted Budget (shown in the FY 2021 Adopted Budget Forecast for Fixed Route Services). Most of the savings is a result of reduced bus operator positions, some administrative positions will not be filled nor budgeted, and less operational supplies expense.

Fixed Route Operating Expense (in millions)	Propsed Budget FY22 (1)	Adjust (a) FY22 (2)	Revised Budget FY22 (3)=(1)-(2)	Adopted Budget FY21 (4)	Savings FY 21 Adopted vs FY 22 Proposed (4)-(3)	Forecast from Adopted FY21 for FY22 (5)	Savings (b) FY 22 Forecast vs FY 22 Proposed (5)-(3)
Wages & Benefits	$ 26.7	$ -	$ 26.7	$ 27.9	$ (1.2)	$ 28.6	$ (1.9)
Services & Supplies	$ 8.3	$ 1.0	$ 7.3	$ 7.8	$ (0.5)	$ 8.0	$ (0.7)
Total (c)	$ 35.0	$ 1.0	$ 34.0	$ 35.7	**$ (1.7)**	$ 36.6	**$ (2.6)**

(a) Reduced amount for COVID, Meals on Wheels and School Food Delivery since these are related to COVID-19 and not part of past operational costs.

(b) FY 22 Forecast Amount is from the Adopted FY 21 Budget for Fixed Route

(c) Does not include contingency amounts for FY 21 and FY 22.

Overall, using the current assumptions for fixed route and paratransit services, we have nearly sufficient TDA reserves (16% or above) through FY 2025 at $10.9 million (23.3% reserve level) but we go negative in FY 2027 at -$2.9 million (-5.8% reserve level). The FY 2022 Proposed Budget and Forecast assumes revenue recovery over the next couple of years and fixed route ridership and revenues returns to FY 2018 levels by FY 2024. It also assumes that TDA continues to grow 3% and purchased transportation costs (i.e., paratransit contracted services) are higher but not at the maximum approved amount. Finally, there is still $4.0 million of funding that is still to be determined for capital purchases combined in FY 2023 & FY 2024. Therefore, the forecast can normally be a useful tool, but recovering from a pandemic is difficult to predict since there is no recent or comparative history.

ESTIMATED FISCAL YEAR 2021:

For FY 2021, the estimated operating expenses are $38.2 million, which is $6.2 million less than the adopted budget and $1.6 million less than FY 2020. COVID-19 is obviously the main reason for the reduction with lower use of fuel and price at the beginning of the fiscal year along with decrease demand for paratransit services. The estimated ending TDA reserve is $25.3 million which is a decrease of $1.1 million, but the A&F Committee may recall we received $6.9 million in CARES Act Funding in the previous fiscal year to help offset our revenue losses and COVID-19 expenses. Based on recent estimates released by MTC, TDA revenue will increase to $19.6 million compared to prior year actual of $18.6 million, which is a major improvement, since the original estimate for FY 2021 was a 25% loss for $14.6 million. Also, MTC has updated State Transit Assistance (STA) revenue and is now estimating a decline of 25% ($4.5 million revised estimate), while still significant, is less than the original assumption of a 40% ($3.5 million budget) decline. Finally, Contra Costa Transportation Authority (CCTA) updated their sales tax revenue assumptions, and we will receive $7.2 million in FY 2021 which is $440 thousand higher than FY 2020 and

$1.2 million more than the budget. These three sources are key to County Connection as they represent approximately 75% of our funding pre-COVID-19. The following sections below provide additional analysis on FY 2021 expenses and revenues.

FY 2021 Expenses

Estimated Operating Expenses (Page 2) for FY 2021 are expected to be $38,278,151, compared to the budget of $44,456,064 by -$6,177,913 (-13.9%). The following is an analysis of estimated expenses in comparison to budget:

		($ In Thousands)			
Category for Fixed Route and Paratransit	**Description**	**Adopted FY 2021 Budget Amount**	**Estimated FY 2021**	**Amount Over (Under)**	**% Over (Under)**
Wages/Fringe Benefits Paid Time Off	Wages and benefits are under budget mainly due to vacancies. In February, we had 6 vacant service worker/mechanics and 5 non-operator positions. Operators wages are under budget as we have reduced service due to COVID-19 and current staffing is approximately 150 full time equivalent (FTE) and originally budgeted for 172 FTE hours.	$ 18,666	$ 16,621	$ (2,045)	-12.3%
Fringe Benefits Other	Decrease noted above	$ 9,563	$ 8,985	$ (578)	-6.4%
Services	Services are under budget due to promotions and service development for $134K, Clipper Fees for $75K, and service vehicle repair accounts for $195K.	$ 2,573	$ 2,112	$ (461)	-21.8%
Materials and supplies	Materials and Supplies are under budget due to diesel fuel for $687K, PG&E Trolley for $66K, Clipper Relief Cards for $53K, and Coach Repair for $117K.	$ 3,075	$ 2,115	$ (960)	-45.4%
Utilities		$ 394	$ 375	$ (19)	-5.1%
Casualty and liability		$ 1,013	$ 934	$ (79)	-8.5%
Other	Staff and Board Travel is under budget for $93K and training is under for $21K as COVID-19 has reduced these activities.	$ 556	$ 385	$ (171)	-44.4%
Purchased transportation	Decrease due to not running services for Cal State East Bay and Saint Mary's with distance learning in place for FY 2021. Also, ridership in Paratransit is around 25% of normal and under budget by $2.9M, offset by the trips for COVID-19 testing, meal delivery for non-profit and schools. Increased for demonstration project with LAVTA to provide paratransit services and includes estimated costs of $572K which will begin on April 1, 2021.	$ 8,016	$ 6,751	$ (1,265)	-18.7%
Contingency	Estimated contingency.	$ 600	$ -	$ (600)	N/A
	Total	**$ 44,456**	**$ 38,278**	**$ (6,178)**	**-13.9%**

FY 2021 Revenues

The FY 2021 Adopted Budget had revenues of $44,456,064 and an estimated amount of $38,278,151 based on reduced expenses as noted above. The actual revenue loss from our funding sources is still significant, while not as bad as initially feared in relation to sales and diesel tax. The version presented to the A&F Committee/Board last June had preliminary losses of $14.2 million and half of that loss was due to estimates for TDA, STA and Measure J revenue. Staff has updated the revenue for FY 2020 based on actuals and the FY 2021 based on current information. The following table shows the major revenue sources and the dramatic changes in revenue compared to the March 2020 proposed budget and the Adopted FY 2021 Budget.

The table shows the importance of the Federal CARES Act funding allocated by MTC in coordination with regional transit partners. County Connection was allocated $11,812,681 to help with COVID-19 expenses and revenue loss. We are currently estimating a combined revenue loss of $7,145,098 for FY 2020 & FY 2021 due to declines in fare revenue and economic activity based on the FY 2021 Proposed Budget last March since that information was pre-COVID-19.

As stated earlier, we have updated to possibly draw down $1.0 million in CARES Act funds for costs related to food deliveries for Meals on Wheels and the Schools as these are additional costs related to COVID-19 activities. We are not including the COVID Transport as the county is reimbursing us for those costs.

CARES Act - FTA											
MTC 1st allocation of CARES Act Funds based on approx. 61% of total allocation										$7,067,680	
MTC 2nd allocation of CARES Act Funds remaining 39%										$4,745,001	
Total CARES Act - FTA										$11,812,681	(1)
FIXED ROUTE & PARATRANSIT ESTIMATED REVENUE LOSS											
Revenue	FY 2020 Original Estimate **	Aug FY2020 Estimate	FY2020 Actual	Compared Actual to FY2020 Original $ Diff	% Diff	FY 2021 Original Proposed **	FY2021 Adopted June	FY2021 Revised	Compared to FY2021 Proposed $ Diff	% Diff	
Fixed Route											
Fares	$3,189,106	$2,485,000	$2,646,162	($542,944)	-17.0%	$3,296,050	$2,801,643	$858,770	($2,437,280)	-73.9%	
Special service revenue	2,020,388	334,010	1,652,117	(368,271)	-18.2%	1,719,628	1,489,744	334,010	(1,385,618)	-80.6%	
Advertising Revenue	560,002	57,100	453,488	(106,514)	-19.0%	550,000	418,750	57,100	(492,900)	-89.6%	
Investment Income	184,323	111,000	220,858	36,535	19.8%	187,900	99,535	111,000	(76,900)	-40.9%	
State Transit Assistance (STA)	5,160,136	3,799,480	5,155,965	(4,171)	-0.1%	4,944,721	2,956,943	3,930,496	(1,014,225)	-20.5%	
Measure J	4,960,085	4,432,053	4,960,083	(2)	0.0%	4,826,198	3,909,220	5,277,902	451,704	9.4%	
BART Express Funds	861,895	938,028	861,895	-	0.0%	938,028	560,941	938,028	-	0.0%	
Paratransit											
Fares	525,000	50,000	397,550	(127,450)	-24.3%	525,000	446,250	147,329	(377,671)	-71.9%	
FTA	1,380,000	1,240,000	1,395,000	15,000	1.1%	1,380,000	1,214,400	1,240,000	(140,000)	-10.1%	
State Transit Assistance (STA)	848,487	469,029	783,284	(65,203)	-7.7%	825,000	493,350	469,029	(355,971)	-43.1%	
TDA 4.5	1,009,387	590,837	917,891	(91,496)	-9.1%	804,507	603,380	590,837	(213,670)	-26.6%	
Measure J	1,814,243	1,578,876	1,814,242	(1)	0.0%	1,752,787	1,419,757	1,936,295	183,508	10.5%	
Fixed Route & Paratransit											
Transportation Dev Act (TDA) *	18,810,111	18,515,187	18,601,386	(208,725)	-1.1%	19,415,580	14,561,685	19,592,747	177,167	0.9%	
Total	**$41,323,163**	**$34,600,600**	**$39,859,921**	**($1,463,242)**	**-3.5%**	**$41,165,399**	**$30,975,598**	**$35,483,543**	**($5,681,856)**	**-13.8%**	
Total Estimated Revenue Loss for FY 2020 & 2021									($7,145,098)		
FY 2020 CARES Act Drawdown									$6,911,064	(2)	
CARES Act Remaining									($4,901,617)	(1)-(2)	
* 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.											

Additional Revenue Analysis

Estimated Operating Revenues (Page 2) for FY 2021 are expected to be $38,278,151 and the following is an analysis of estimated revenues in comparison to budget:

Category	Description	FY 2021 Budget Amount ($ in thousands)	FY 2021 Estimated Amount ($ in thousands)	Amount Over (Under) Budget ($ in thousands)	Amount Over (Under) Budget ($ in thousands)
Fixed Route					
Fare/Special Fare Revenue	Fare revenue/Special service revenue is under budget as we stopped collecting fares from March 2020 to October 2020 to keep our riders and staff safe due to COVID-19. Also, we saw significant decreases in ridership as people worked from home and schools implemented distance learning.	$ 4,291	$ 1,193	$ (3,098)	-72.2%
Advertising & Non-Operating Revenue	Due to COVID-19, our advertising vendor saw dramatic decreases in demand and the Board approved a contract amendment for a percentage of revenue collections which is significantly less than the guaranteed amounts from $419K to an estimated $57K. Interest from LAIF is down and continues to fall as the compared to the previous year (i.e. Dec 2019 - 2.29% vs. Dec 2020 - 0.63%) but we have had higher cash on hand due to CARES Act Funding.	$ 624	$ 291	$ (333)	-53.4%
FTA CARES Act	County Connection received $6.9 million in CARES Act Funding in FY 2020. Will draw down for additional costs related to food deliveries for Meals on Wheels and Schools trips.	$ 4,519	$ 1,014	$ (3,505)	-77.6%
STA	STA revenue is higher because MTC/State originally estimated a drop of 40% but has revised the decrease to 25%. Therefore, we are getting more STA revenue but less than FY 2020 amount of $5.0 million.	$ 3,081	$ 3,930	$ 849	27.6%
Measure J	CCTA allocated second half of the annual amount last month and their sales tax estimates are higher. We will receive an additional $1.4 million more than the adopted budget. This is also higher than last year by $318K.	$ 3,909	$ 5,278	$ 1,369	35.0%
Other revenues	Other Revenues consist of LCTOP, Bart Express, Dougherty Valley Dev Fees, Regional Measure 2, and Lifeline. The increase is the BART Express Funds were allocated based on the full estimated amount ($938 thousand) and was not reduced as budgeted ($561 thousand).	$ 1,194	$ 1,528	$ 334	28.0%
TDA 4.0	TDA 4.0 is considered revenue of last resort, the amount is higher than budget since we received CARES Act Funding in the previous year for $6.9 million which increased our TDA reserve since the funds were to assist in FY 2020 and FY 2021 expense and revenue needs related to COVID-19.	$ 18,723	$ 19,443	$ 720	3.8%
	Total Fixed Route	**$ 36,341**	**$ 32,677**	**$ (3,664)**	-10.1%

Paratransit					
Fare Revenue	Fare revenue is under budget as we stopped collecting fares from March 2020 to October 2020 due to COVID-19. Also, paratransit ridership saw significant decreases as soon as COVID-19 shelter in place orders were instituted and are now near 25% of normal ridership.	$ 446	$ 50	$ (396)	-88.8%
FTA Section 5307	FTA fund allocation for FY 2021 is normally not complete until June 2021, but we are assuming amounts are consistent with previous year.	$ 1,214	$ 1,240	$ 26	2.1%
Measure J	See Measure J comment above. Higher than prior year by $122K.	$ 1,420	$ 1,579	$ 159	11.2%
LAVTA	The demonstration project to provide paratransit services is estimated to begin on April 1st. Additional costs of $573K are estimated which is offset by fare revenues and contributions from LAVTA.	$ -	$ 573	$ 573	N/A
Other revenues	TDA 4.5, STA, BART ADA revenue and One Seat Ride Demo.	$ 1,294	$ 1,292	$ (2)	-0.2%
TDA 4.0	TDA 4.0 is considered revenue of last resort, as estimated expenses are lower than budget, the use of TDA 4.0 revenue is lowered.	$ 3,741	$ 867	$ (2,874)	-76.8%
	Total Paratransit	**$ 8,115**	**$ 5,601**	**$ (2,514)**	**-31.0%**
	Grand Total Fixed Route and Paratransit	**$ 44,456**	**$ 38,278**	**$ (6,178)**	**-13.9%**

PROPOSED FISCAL YEAR 2022:

The FY 2022 Proposed Budget includes operating expenses for fixed route and paratransit services for $45,303,434 with sales tax and gas tax (through MTC and CCTA) providing approximately $29,732,437 in revenue (66% of operating expenses). There is also one-time FTA funding from the CARES Act for $3,921,634 and CRRSAA swap for $3,688,131.

FY 2022 Expenses

The following is a summary of expenses in the FY 2022 Proposed Budget and comparing the FY 2021 Budget and Estimated Amounts.

		($ In Thousands)						
Category for Fixed Route and Paratransit	**Description**	**Proposed FY 2022 Budget Amount**	**Budget FY 2021 Amount**	**Amount Over (Under) Budget**	**% Over (Under) Budget**	**Estimated FY 2021 Amount**	**Amount Over (Under) Estimate**	**% Over (Under) Estimate**
Wages/Fringe Benefits Paid Time Off	Includes increases of 3% based on current MOUs. Assumes fully staffed for all departments which is less than FY 21 Budget by 27 full time equivalents due to service restructure.	$ 17,511	$ 18,666	$ (1,155)	-6.2%	$ 16,621	$ 890	5.4%
Fringe Benefits Other	Overall lower fringe benefits due to reduced staffing but pension employer rate is higher and unfunded actuarial liability payment rise from $538K to $753K. Budget assumes fully staffed and higher medical premium increases of 6% which effect the cafeteria plan.	$ 9,562	$ 9,563	$ (1)	0.0%	$ 8,985	$ 577	6.4%
Services	Services includes legal fees, service repair, and promotions. Slightly less than FY 21 Budget with reduced services and less repairs expense.	$ 2,578	$ 2,573	$ 5	0.2%	$ 2,112	$ 466	22.1%
Materials and supplies	Diesel fuel prices have risen recently, but still less than per-COVID rates and assumes service reduction due to restructure.	$ 2,600	$ 3,075	$ (475)	-15.4%	$ 2,115	$ 485	22.9%
Utilities	Amounts comparable to FY 21 Budget	$ 395	$ 394	$ 1	0.3%	$ 375	$ 20	5.3%
Casualty and liability	General liability premiums and workers compensation rates are increasing while property rates are being finalized.	$ 1,114	$ 1,013	$ 101	10.0%	$ 934	$ 180	19.3%
Other	Taxes, Leases & Rental and Miscellaneous expense categories.	$ 531	$ 556	$ (25)	-4.5%	$ 385	$ 146	37.9%
Purchased transportation	Extension with Transdev increased rates approximately 2.7% but assumes ridership will slowly return. Also, assumes LAVTA demonstration for paratransit services for $2.3 million	$ 10,112	$ 8,016	$ 2,096	26.1%	$ 6,751	$ 3,361	49.8%
Contingency		$ 900	$ 600	$ 300	50.0%	$ -	$ 900	N/A
	Total	**$ 45,303**	**$ 44,456**	**$ 847**	**1.9%**	**$ 38,278**	**$ 7,025**	**18.4%**

FY 2022 Revenues

The Proposed Operating Revenues for FY 2022 are equal with expenses since the majority of County Connection's revenue is grant basis for $45,291,260.

As COVID-19 positivity rates come down and administered vaccines climbs, we are hopefully seeing the light at the end of the tunnel. The revenue news appears better than originally expected but we are still negatively impacted by our fare, special service, and STA revenues. As staff has mentioned to the A&F Committee and the Board last year, we would not feel the impact initially like larger transit agencies that are fare reliant but would feel the revenue drop in the coming years. Below is a comparison of the FY 2022 Proposed Budget to the FY 2021 March Proposed Budget since that is a data point that was pre-COVID. The table below shows the importance of the CARES Act funding and the need of additional assistance such as the CRRSAA and ARP funding as it is difficult to determine how a recovery from a pandemic will look like.

FIXED ROUTE & PARATRANSIT ESTIMATED REVENUE LOSS				
Revenue	**FY 2021 Original Proposed ****	**FY2022 Proposed Budget**	**Compared Actual to FY2021 Original $ Diff**	**% Diff**
Fixed Route				
Fares	$3,296,050	1,611,500	($1,684,550)	-51.1%
Special service revenue	1,719,628	641,820	(1,077,808)	-62.7%
Advertising Revenue	550,000	186,275	(363,725)	-66.1%
Investment Income	187,900	33,600	(154,300)	-82.1%
State Transit Assistance (STA)	4,944,721	4,052,434	(892,287)	-18.0%
Measure J	4,826,198	4,911,000	84,802	1.8%
BART Express Funds	938,028	891,994	(46,034)	-4.9%
Paratransit				
Fares (***)	525,000	160,000	(365,000)	-69.5%
FTA	1,380,000	1,240,000	(140,000)	-10.1%
State Transit Assistance (STA)	825,000	612,000	(213,000)	-25.8%
TDA 4.5	804,507	1,011,358	206,851	25.7%
Measure J	1,752,787	1,800,000	47,213	2.7%
Fixed Route & Paratransit				
Transportation Dev Act (TDA) *	19,415,580	19,194,326	(221,254)	-1.1%
Total	**$41,165,399**	**$36,346,307**	**($4,819,092)**	**-11.7%**
Total Estimated Revenue Loss for FY 2022			($4,819,092)	
CARES Act Remaining			$3,887,459	
Revenue Loss			($931,633)	
* Original and Proposed amounts are based on MTC's estimated TDA revenue.				
** Pre Covid-19 amounts in the March 2020 FY 2021 Budget presented to A&F.				
*** Not including fares for demonstration projects since this revenue offsets partners costs.				

Revenue by Source

Fares

Prior to COVID-19, staff was expecting fare revenue to be higher than the FY 2020 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 provided for higher ridership. In the March 2020 update to the A&F Committee, fare revenue was estimated to be $3.7 million and budgeted for $3.6 million for FY 2020. Once the 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. Fare revenue collections just recently began again on November 1, 2020 and we are assuming that for FY 2022 it will be approximately 40% of normal which is $1.6 million.

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 October. Also, we have made temporary amendments to our contracts based on ridership compared to the agreed upon monthly amounts as service has been reduced and ridership remains low. In general, staff is assuming that we will receive approximately 50% of normal for FY 2022 for $642 thousand.

Advertising Revenue

In October 2020, the Board approved an amendment with our advertising vendor since they have been financially hit due to COVID-19. We agreed to waive the minimum amount and receive a percentage of revenue collected by the vendor. The amendment was supposed to end in December 2020 as COVID-19 rates were improving at that time, but the budget is currently assuming this amendment is extended through FY 2022 and generates $186 thousand.

State Transit Assistance (STA)

STA revenue is generated by the tax on diesel fuel and provides funding for transit programs and agencies. Normally, the State of California provides an estimate in January to provide an amount to MTC for planning and programming purposes. In January 2020, estimated STA revenue for County Connection was approximately $5.8 million for FY 2021. After COVID-19, the State/MTC reduced allocations by 40% based on their estimated drop in revenue and the revised the allocation to $3.5 million. The latest estimate for FY 2021 is a drop of 25% and we will receive around $4.4 million. For FY 2022, the estimate is only slightly better than FY 2021 and assumes we will receive $4.5 million.

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 2020 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 2020 and disbursed 45% of the funding in August 2020 (1st portion normally received in December) to assist with cash flow.

In March 2021, CCTA has allocated the second half based on actual receipts which is an increase for a total $7.2 million for FY 2021 which exceeds the budget by $1.9 million. CCTA staff has not provided FY 2022 estimates yet, so we are assuming no increase from the improved amount for FY 2021 of $6.7 million (FY 2022 is less than FY 2021 because the prior year amount includes true ups based on actual receipts by CCTA).

Transportation Development Act (TDA)

TDA revenue is a ¼% state sales tax to finance transportation programs and projects. TDA revenue is not accrual based but on actual cash receipts in the fiscal year. The estimates of TDA revenue have changed over the course of this year due to changes in sales tax receipts, changes in California law on sales tax collections, and COVID-19.

- In February 2020, 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 used as a base for our FY 2021 estimate. This did not include the changes to AB-1147 online sales tax collection (Wayfair Decision) that began on October 1, 2019. For FY 2020, the actual TDA sales tax revenue received was $18,537,901 for FY 2020, which is a decrease of $272,210 or 1.5% compared to the March estimate.
- In April/May 2020, MTC informed operators that they will only be allocating up to 75% of the FY 2021 estimate provided in February of $19,415,580. The revised amount assumed a decrease of 25% in sales tax revenue of $14,561,685 and a potential revenue loss of $4,853,895. MTC would revisit the amount in early calendar 2021 and adjust accordingly based upon actual receipts.
- MTC's February 2021 estimate has been revised upward for FY 2021 from their original amount of $19.4 million to $19.6 million. For FY 2022, the estimated amount is down slightly for $19.2 million based on state estimates.
- *Based on 11 months (July through May) of actual TDA receipts, we have received approximately $18.8 million or $1.5 million (9.0%) higher than this time last year. This includes the cleanup payments for the period of January through March.*

Federal Transit Administration (FTA)

- *CARES Act*

On March 27, 2020, the CARES Act was signed 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 during this pandemic. The Bay Area portion of the funding is approximately $1.3 billion.

MTC was responsible for programming the region's FTA funds. In April 2020, 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 2020, 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 $11.8 million (first tranche $7.1 million + second tranche $4.7 million) of CARES Act Funds.

County Connection drew down $6.9 million in FY 2020 based on estimated revenue loss for FY 2020 and FY 2021 due to estimated losses of $8.5 million. We are planning to draw down funds related to food deliveries in FY 2021 for approximately $1.0 million. We are still impacted by fare revenue and STA revenue loss and budgeting to drawdown the remaining $3.9 million in FY 2022.

- *CRRSAA SWAP*

The Bay Area received approximately $982 million in Coronavirus Response and Relief Appropriations Act of 2021 (CRRSAA) funding for relief as a result of the COVID-19. Due to urbanized area (UZA) limitations

for Contra Costa County, we were not eligible to receive CRRSAA funding directly based on previous federal allocations to our transit partners. A funding swap was used to provide us $3.7 million in Federal Transit Assistance 5307 Funding which should be similar to the CRRSAA funding, thanks to the work of MTC Board members, MTC staff, and County Connection staff. The FTA 5307 funding swap appears to be for any operational expense of County Connection's and should hopefully be completed sometime early in FY 2022.

FORECAST:

As stated earlier, County Connection appears to have nearly sufficient TDA reserves (16% or above) through FY 2025 at $10.9 million (23.3% reserve level) but will go negative in FY 2027 at -$2.9 million (-5.8% reserve level). The forecast has some revenue recovery over the next couple of years and assumes fixed route ridership and other revenues (not including TDA, STA and MSJ) return to FY 2018 levels by FY 2024. It also assumes that TDA continues to grow 3% throughout the forecast. Additionally, it assumes purchased transportation costs are not at the maximum amount since it is uncertain when service will return to normal. Therefore, the forecast can be a useful tool, but recovering from a pandemic is difficult to predict when lacking historical data to reference too.

Operating Expenses

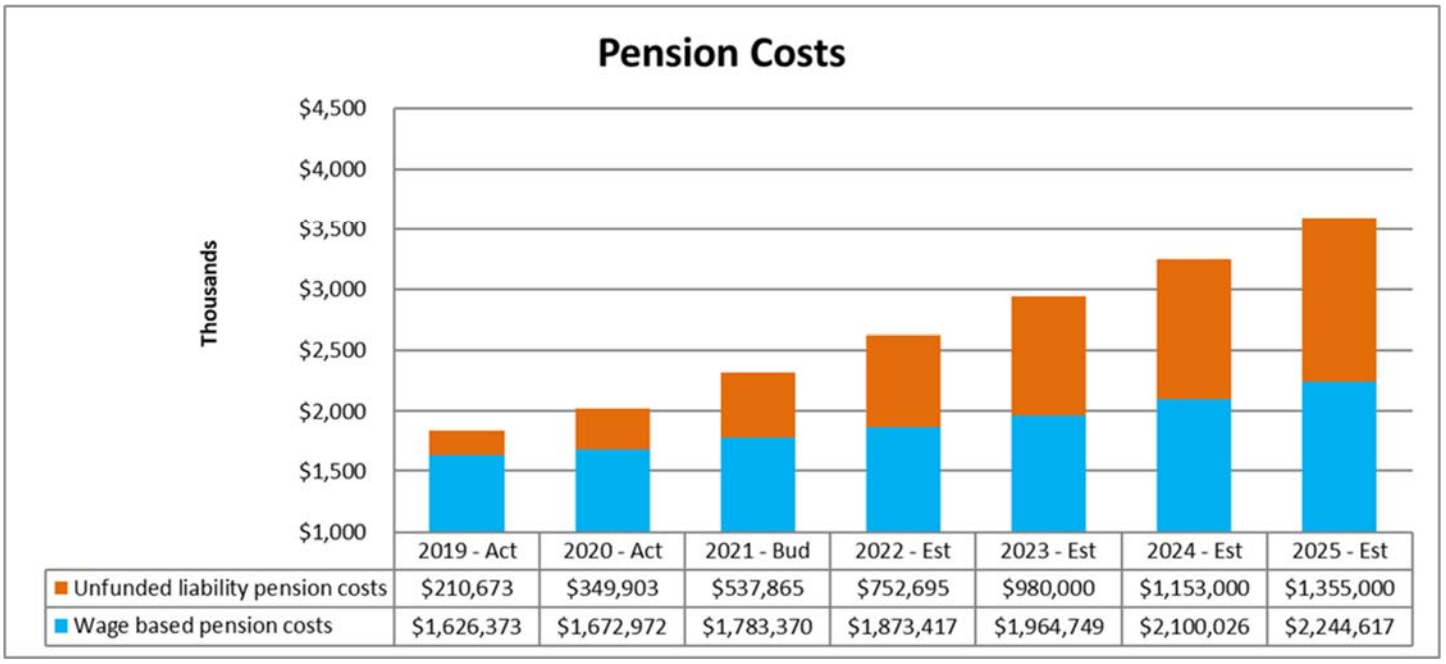
The forecast is based on the revised service level and 3% wage increases return in FY 2023 and continue into future years (MOU's were extended one year and will expire in fiscal year 2023 and need to be negotiated). Other assumptions are shown below:

- Non-wage operating expenses are assumed to increase 2% per year.
- Cafeteria plan expenses are assumed to increase 6% per year.
- LAVTA paratransit services is a demonstration project and is only shown in FY 2022. This demonstration has no impact to net income in FY 2022 as fare revenues plus contributions equals expense.
- 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 from 8.91% in FY 2022 to 9.3% in FY 2027. Also, as the discount rate is being reduced and phasing in investment losses from previous fiscal years, the Unfunded Actuarial Liability (UAL) payments will rise from $47,020 in FY 2018 to $1,134,000 in FY 2027.

  CalPERS has 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 upon estimator tools provided by CalPERS.

  The following tables are summaries of the changes:

PERS FORECAST							
Employer Contribution Rate	**7.471%**	**8.114%**	**8.785%**	**8.910%**	**9.000%**	**9.100%**	**9.100%**
Funded Status (a)	**88.9%**	**91.5%**	**89.8%**	**89.2%**	**N/A**	**N/A**	**N/A**
	Actual		Estimate	Budget	Forecast		
Description	2019 - Act	2020 - Act	2021 - Bud	2022 - Est	2023 - Est	2024 - Est	2025 - Est
Wage based pension costs	$1,626,373	$1,672,972	$1,783,370	$1,873,417	$1,964,749	$2,100,026	$2,244,617
Unfunded liability pension costs	$210,673	$349,903	$537,865	$752,695	$980,000	$1,153,000	$1,355,000
Total costs	**$1,837,046**	**$2,022,875**	**$2,321,235**	**$2,626,112**	**$2,944,749**	**$3,253,026**	**$3,599,617**



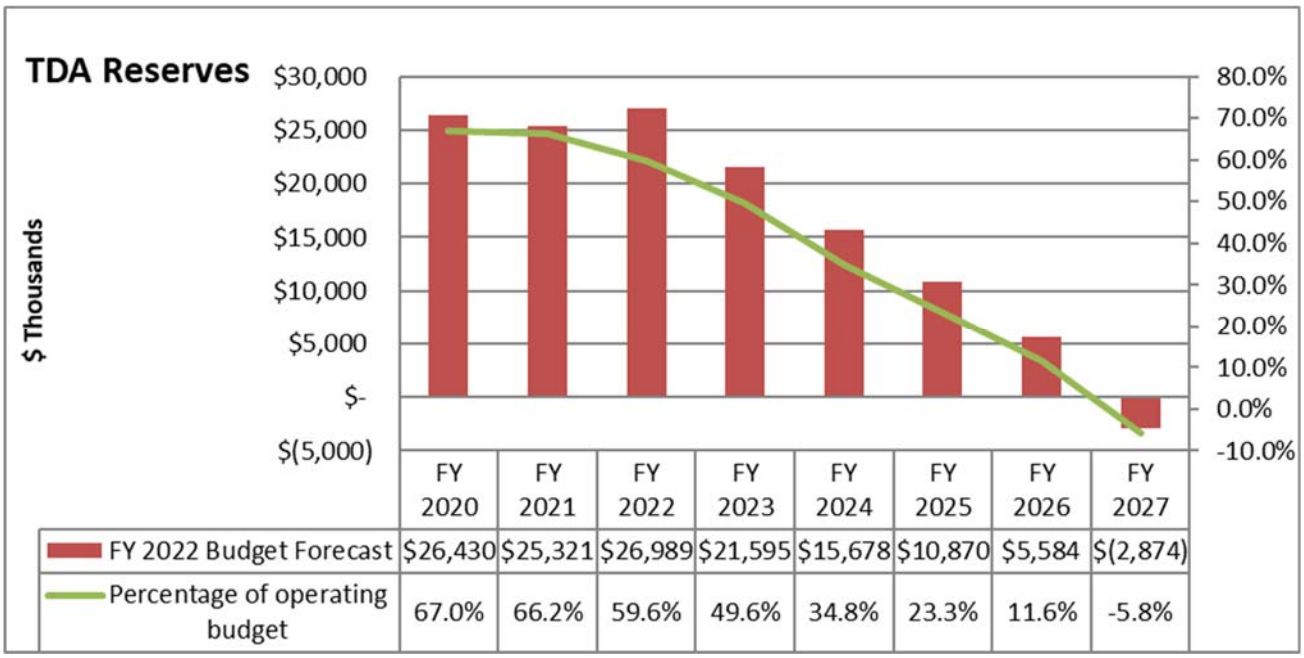
	2019 - Act	2020 - Act	2021 - Bud	2022 - Est	2023 - Est	2024 - Est	2025 - Est
Unfunded liability pension costs	$210,673	$349,903	$537,865	$752,695	$980,000	$1,153,000	$1,355,000
Wage based pension costs	$1,626,373	$1,672,972	$1,783,370	$1,873,417	$1,964,749	$2,100,026	$2,244,617

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. We are still in the process of evaluating the needs and the costs with a consultant funded through a federal low/no emission grant.*

TDA Reserves

The following table is our TDA reserves based on the forecast that our expenses will outpace revenue even with the service restructure assuming fare/special service revenue will not recover to pre-COVID-19 levels and accounting for the higher costs for paratransit services:



	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
FY 2022 Budget Forecast	$26,430	$25,321	$26,989	$21,595	$15,678	$10,870	$5,584	$(2,874)
Percentage of operating budget	67.0%	66.2%	59.6%	49.6%	34.8%	23.3%	11.6%	-5.8%

RECOMMENDATION:

Staff requests that the Committee provide comments and forward the draft to the Board of Directors with a recommendation of approval to adopt FY 2022 Budget Resolution 2021-026 following a public hearing.

Attachments:

A. FY 2022 Proposed Budget

B. Resolution No. 2021-026

County Connection

Operating and Capital Budget

Fiscal Year 2022

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

Concord, California

County Connection

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

Fiscal Year 2022
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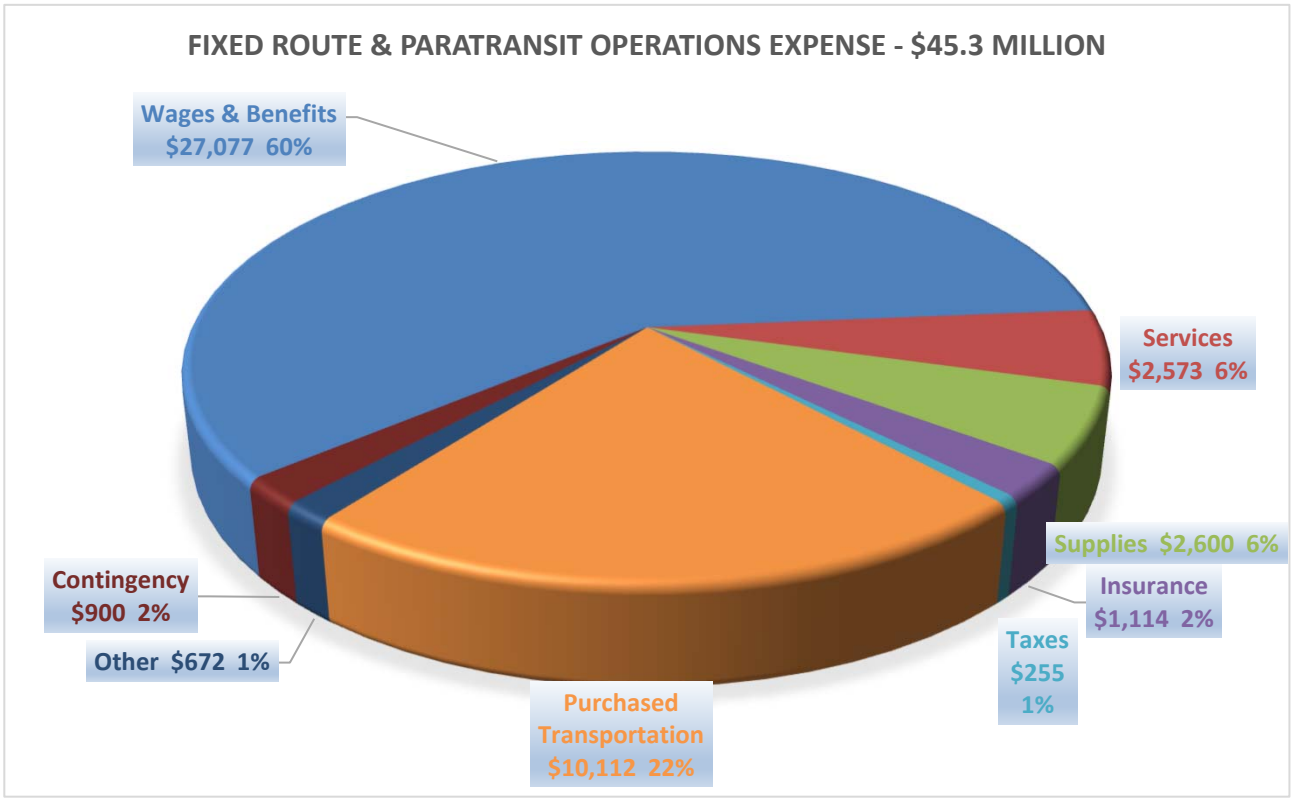
County Connection

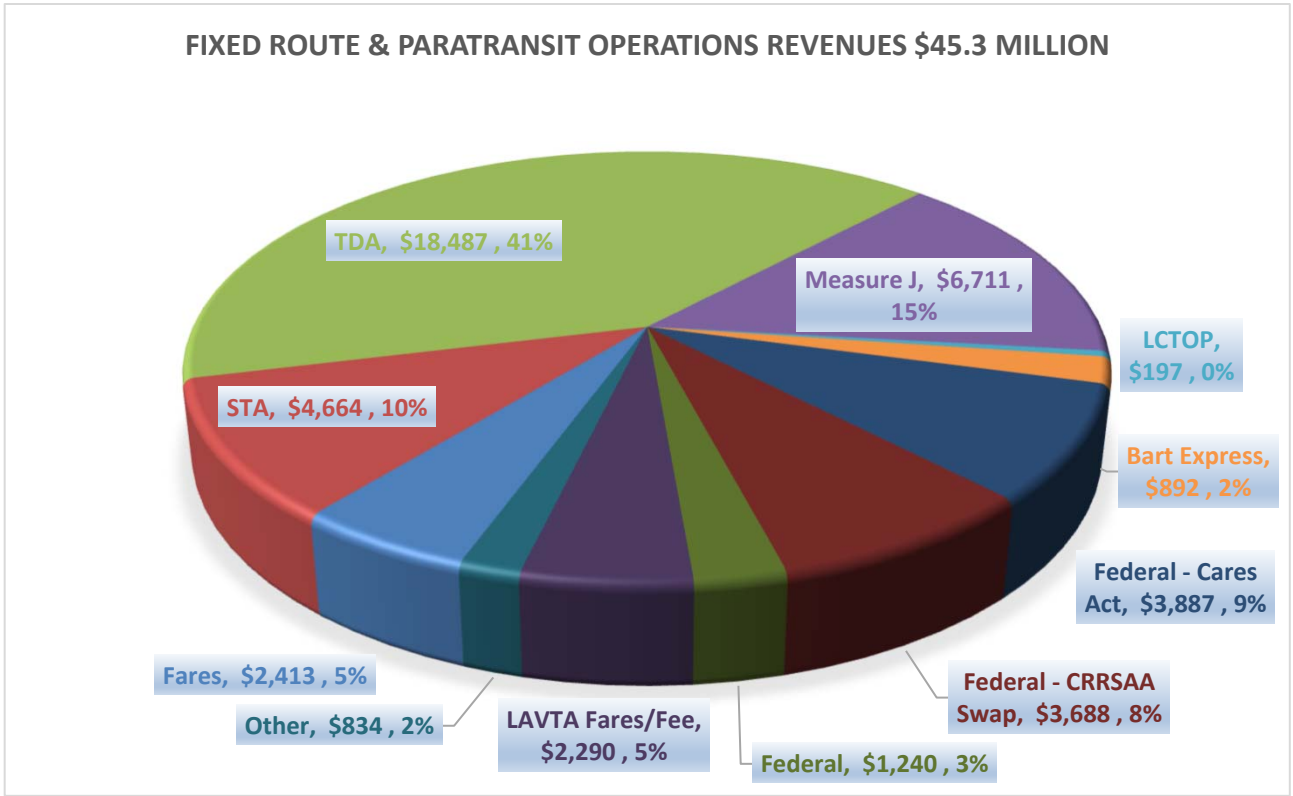
CENTRAL CONTRA COSTA TRANSIT AUTHORITY

FY 2022 BUDGET SUMMARY

	ESTIMATE FY 2021	ADOPTED BUDGET FY 2021	$ VARIANCE	% VARIANCE	PROPOSED BUDGET FY 2022	PROPOSED OVER/(UNDER) ESTIMATE
Operations						
Fixed Route	$ 32,676,939	$ 36,341,041	$ 3,664,102	-10.1%	$ 35,932,961	10.0%
Paratransit	$ 5,601,212	$ 8,115,023	$ 2,513,811	-31.0%	$ 9,370,473	67.3%
Subtotal	$ 38,278,151	$ 44,456,064	$ 6,177,913	-13.9%	$ 45,303,434	18.4%
Capital						
Fixed Route	$ 747,000	$ 747,000	$ -	0.0%	$ 250,000	-66.5%
Paratransit	$ -	$ -	$ -	N/A	$ 1,189,000	N/A
Subtotal	$ 747,000	$ 747,000	$ -	0.0%	$ 1,439,000	92.6%
Grand Total	$ 39,025,151	$ 45,203,064	$ 6,177,913	-13.7%	$ 46,742,434	19.8%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2022 PROPSED BUDGET SUMMARY OPERATING EXPENSE & REVENUE CHART
($ IN THOUSANDS)





County Connection

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

FY 2022 PROPOSED BUDGET- OPERATING EXPENDITURES

Category	ACTUAL FY 2020	ESTIMATED FY 2021	ADOPTED FY 2021	FY21 Estimate vs Budget Amount +/(-)	FY21 Estimate vs Budget % +/(-)	PROPOSED FY 2022	FY22 Proposed vs FY21 Estimate Amount +/(-)	FY22 Proposed vs FY21 Estimate % +/(-)
Fixed Route								
Wages	**$ 14,361,375**	**$ 13,631,190**	**$ 15,972,159**	$ (2,340,969)	-14.7%	**$ 14,671,029**	$ 1,039,839	7.6%
Fringe benefits-paid time off	**2,754,202**	**2,797,096**	**2,502,316**	294,780	11.8%	**2,614,978**	(182,118)	-6.5%
Fringe benefits-other	**7,912,949**	**8,885,284**	**9,448,872**	(563,588)	-6.0%	**9,433,437**	548,153	6.2%
Total Wages and benefits	**25,028,526**	**25,313,570**	**27,923,347**	(2,609,777)	-9.3%	**26,719,444**	1,405,874	5.6%
Services	**1,849,657**	**2,022,402**	**2,544,730**	(522,328)	-20.5%	**2,480,350**	457,948	22.6%
Materials and supplies	**2,464,300**	**2,112,273**	**3,069,745**	(957,472)	-31.2%	**2,596,800**	484,527	22.9%
Utilities	**333,315**	**335,770**	**352,600**	(16,830)	-4.8%	**354,000**	18,230	5.4%
Casualty and liability	**777,102**	**918,922**	**997,940**	(79,018)	-7.9%	**1,097,500**	178,578	19.4%
Taxes	**237,192**	**214,271**	**257,015**	(42,744)	-16.6%	**255,015**	40,744	19.0%
Leases and rentals	**60,444**	**55,426**	**57,000**	(1,574)	-2.8%	**58,000**	2,574	4.6%
Miscellaneous	**147,183**	**112,147**	**233,690**	(121,543)	-52.0%	**207,590**	95,443	85.1%
Purchased transportation	**620,738**	**1,592,158**	**304,974**	1,287,184	422.1%	**1,264,262**	(327,896)	-20.6%
Total Other Expenses	**6,489,931**	**7,363,369**	**7,817,694**	(454,325)	-5.8%	**8,313,517**	950,148	12.9%
Subtotal	**31,518,457**	**32,676,939**	**35,741,041**	(3,064,102)	-8.6%	**35,032,961**	2,356,022	7.2%
Contingency			**600,000**	(600,000)	-100.0%	**900,000**	900,000	N/A
Subtotal	**31,518,457**	**32,676,939**	**36,341,041**	(3,664,102)	-10.1%	**35,932,961**	3,256,022	10.0%
Paratransit								
Wages	**191,165**	**192,823**	**192,171**	652	0.3%	**225,242**	32,419	16.8%
Fringe benefits	**102,903**	**99,963**	**113,792**	(13,829)	-12.2%	**133,252**	33,289	33.3%
Total Wages and benefits	**294,068**	**292,786**	**305,963**	(13,177)	-4.3%	**358,494**	65,708	22.4%
Services	**19,722**	**90,286**	**28,000**	62,286	222.5%	**93,300**	3,014	3.3%
Materials and supplies	**4,554**	**3,000**	**5,000**	(2,000)	-40.0%	**3,000**	-	0.0%
Utilities	**31,816**	**38,969**	**41,000**	(2,031)	-5.0%	**41,000**	2,031	5.2%
Liability	**13,185**	**15,060**	**15,060**	-	0.0%	**16,100**	1,040	6.9%
Miscellaneous	**411**	**1,600**	**9,000**	(7,400)	-82.2%	**11,000**	9,400	587.5%
Purchased transportation	**5,923,486**	**5,159,511**	**7,711,000**	(2,551,489)	-33.1%	**8,847,579**	3,688,068	71.5%
Total Other Expenses	**5,993,174**	**5,308,426**	**7,809,060**	(2,500,634)	-32.0%	**9,011,979**	3,703,553	69.8%
Subtotal	**6,287,242**	**5,601,212**	**8,115,023**	(2,513,811)	-31.0%	**9,370,473**	3,769,261	67.3%
Total Operating Expenses	**37,805,699**	**38,278,151**	**44,456,064**	**(6,177,913)**	-13.9%	**45,303,434**	**7,025,283**	**18.4%**
GASBs 68 Pension & 75 OPEB	**1,659,239**	**-**	**-**	-	N/A	**-**	-	N/A
Total Expenses	**$ 39,464,938**	**$ 38,278,151**	**$ 44,456,064**	**$ (6,177,913)**	-13.9%	**$ 45,303,434**	**$ 7,025,283**	**18.4%**

County Connection

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

FY 2022 PROPOSED BUDGET- OPERATING REVENUES

Category	ACTUAL FY 2020	ESTIMATE FY 2021	ADOPTED FY 2021	FY21 Estimate vs Budget Amount +/(-)	FY21 Estimate vs Budget % +/(-)	PROPSED FY 2022	FY22 Proposed vs FY21 Estimate Amount +/(-)	FY22 Proposed vs FY21 Estimate % +/(-)
Fixed Route								
Fare revenue	**$ 2,646,162**	**$ 858,770**	**$ 2,801,643**	$ (1,942,873)	-69.3%	**$ 1,611,500**	$ 752,730	87.7%
Special service revenue	**1,652,117**	**334,010**	**1,489,745**	(1,155,735)	-77.6%	**641,820**	307,810	92.2%
	4,298,279	**1,192,780**	**4,291,388**	(3,098,608)	-72.2%	**2,253,320**	1,060,540	47.1%
Advertising revenue	**453,488**	**57,100**	**418,750**	(361,650)	-86.4%	**186,275**	129,175	226.2%
Non-Operating rev	**373,495**	**234,410**	**205,346**	29,064	14.2%	**137,620**	(96,790)	-41.3%
FEMA - COVID	**33,478**	**-**	**-**	-	N/A	**-**	-	N/A
Federal Stimulus CARES Act	**5,540,656**	**1,014,158**	**4,518,681**	(3,504,523)	-77.6%	**3,887,459**	2,873,301	283.3%
Federal Stimulus CRRSAA Swap	**-**	**-**	**-**	-	N/A	**3,688,131**	3,688,131	N/A
Low Carbon Transit Ops Prog	**388,397**	**107,855**	**107,855**	-	0.0%	**196,855**	89,000	82.5%
Other State Grants	**124,046**	**131,016**	**125,000**	6,016	4.8%	**130,800**	(216)	-0.2%
STA Population and Revenue	**5,031,919**	**3,799,480**	**2,956,943**	842,537	28.5%	**3,921,634**	122,154	3.2%
TDA 4.0	**8,986,472**	**19,443,080**	**18,722,514**	720,566	3.8%	**15,469,409**	(3,973,671)	-20.4%
Measure J	**4,960,083**	**5,277,902**	**3,909,220**	1,368,682	35.0%	**4,911,000**	(366,902)	-6.95%
BART Express Funds	**861,895**	**938,028**	**560,941**	377,087	67.2%	**891,994**	(46,034)	-4.9%
Dougherty Valley Dev Fees	**152,095**	**150,000**	**200,000**	(50,000)	-25.0%	**150,000**	-	0.0%
Other Local Grants/Contributions	**-**	**6,000**	**-**	6,000	100.0%	**6,000**	-	0.0%
RM 2/Other- Express	**84,153**	**102,464**	**101,737**	727	0.7%	**102,464**	-	0.0%
Lifeline	**230,000**	**222,666**	**222,666**	-	0.0%	**-**	(222,666)	-100.0%
Subtotal	**31,518,456**	**32,676,939**	**36,341,041**	(3,664,102)	-10.1%	**35,932,961**	3,256,022	10.0%
Paratransit								
Fare revenue	**397,550**	**50,000**	**446,250**	(396,250)	-88.8%	**160,000**	110,000	220.0%
Fare revenue - LAVTA	**-**	**97,329**	**-**	97,329	N/A	**389,313**	291,984	300.0%
Special service - One Seat Ride	**-**	**32,000**	**-**	32,000	N/A	**50,000**	18,000	56.3%
FTA Section 5307	**1,395,000**	**1,240,000**	**1,214,400**	25,600	2.1%	**1,240,000**	-	0.0%
Federal Stimulus CARES Act	**1,370,408**	**-**	**-**	-	N/A	**-**	-	N/A
TDA 4.5	**917,891**	**590,837**	**603,380**	(12,543)	-2.1%	**1,211,358**	620,521	105.0%
TDA 4.0	**(595,646)**	**510,531**	**3,741,186**	(3,230,655)	-86.4%	**1,807,036**	1,296,505	254.0%
Measure J	**1,814,242**	**1,936,295**	**1,419,757**	516,538	36.4%	**1,800,000**	(136,295)	-7.04%
STA Paratransit & Rev based	**783,284**	**469,029**	**493,350**	(24,321)	-4.9%	**612,000**	142,971	30.5%
LAVTA Fees	**-**	**475,191**	**-**	475,191	N/A	**1,900,766**	1,425,575	300.0%
BART ADA Service/Other	**204,514**	**200,000**	**196,700**	3,300	1.7%	**200,000**	-	0.0%
Subtotal	**6,287,243**	**5,601,212**	**8,115,023**	(2,513,811)	-31.0%	**9,370,473**	3,769,261	67.3%
Total	**$ 37,805,699**	**$ 38,278,151**	**$ 44,456,064**	**$ (6,177,913)**	-13.9%	**$ 45,303,434**	$ 7,025,283	18.4%

County Connection

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

FY 2022 Revenue Source Utilization

	Anticipated Revenue	Anticipated Utilization	Difference
Fixed Route			
Fare revenue	$ 1,611,500	$ 1,611,500	$ -
Special service revenue	641,820	641,820	-
Advertising revenue	186,275	186,275	-
Non-Operating revenue	137,620	137,620	-
Federal Stimulus CARES Act	3,887,459	3,887,459	-
Federal Stimulus CRRSAA Swap	3,688,131	3,688,131	-
Low Carbon Transit Operations Program (LCTOP)	196,855	196,855	-
Other State Grants	130,800	130,800	-
STA Population and Revenue Based	3,921,634	3,921,634	-
TDA 4.0	17,137,290	15,469,409	1,667,881
Measure J	4,911,000	4,911,000	-
BART Express Funds	891,994	891,994	-
Dougherty Valley Development Fees	150,000	150,000	-
Other Local Grants	6,000	6,000	-
RM2- Express	102,464	102,464	-
Total Fixed Route Operating Revenue	**$ 37,600,842**	**$ 35,932,961**	**$ 1,667,881**
Paratransit			
Fare revenue	$ 160,000	$ 160,000	$ -
Special service - One Seat Ride	50,000	50,000	
FTA Section 5307	1,240,000	1,240,000	-
TDA 4.5	1,211,358	1,211,358	-
TDA 4.0	1,807,036	1,807,036	-
LAVTA Fares/Fees	2,290,079	2,290,079	
Measure J	1,800,000	1,800,000	-
STA Paratransit	612,000	612,000	-
BART ADA Service/Other	200,000	200,000	-
Total Paratransit Operating Revenue	**$ 9,370,473**	**$ 9,370,473**	**$ -**
Capital Program			
TDA 4.0	$ 250,000	$ 250,000	$ -
Increase (Decrease) to TDA reserve			**$ 1,667,881**

County Connection

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

STAFFING

	Position Type	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 PROPOSED	
Transportation	Transportation administration	4.0	4.0	4.0	4.0	4.0	4.0	3.0	4.0	4.0	4.0	
	Training	2.0	2.0	2.0	2.0	1.0	1.0	2.0	2.0	0.0	1.0	(e)
	Transit Supervisor/Dispatcher	11.0	12.0	12.0	12.0	11.0	11.0	12.0	12.0	11.0	11.0	(d)
		17.0	18.0	18.0	18.0	16.0	16.0	17.0	18.0	15.0	16.0	
	Full-time runs	128.0	128.0	122.0	122.0	119.0	116.0	116.0	124.0	108.0	111.0	
	Part-time runs	12.0	12.0	12.0	12.0	6.0	4.0	4.0	12.0	3.0	4.0	
	Full-time stand-by (Protection)	36.0	36.0	36.0	36.0	33.0	36.0	34.0	36.0	39.0	36.0	
		176.0	176.0	170.0	170.0	158.0	156.0	154.0	172.0	150.0	151.0	(d)
	Total Transportation	**193.0**	**194.0**	**188.0**	**188.0**	**174.0**	**172.0**	**171.0**	**190.0**	**165.0**	**167.0**	
Maintenance	Maintenance administration	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	
	Facilities	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	
		11.0	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	2.0	4.0	2.0	4.0	
	Mechanic, Level V	5.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	
	Mechanic, Level IV	3.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	4.0	5.0	
	Mechanic, Level III	5.0	5.0	6.0	6.0	6.0	6.0	5.0	5.0	5.0	5.0	
	Mechanic, Level II	3.0	-	-	-	-	-	-	-	2.0	2.0	
	Mechanic, Level I	3.0	-	-	-	-	2.0	2.0	2.0	-	-	
	Bus service workers	10.0	9.0	9.0	9.0	8.0	9.0	9.0	10.0	8.0	11.0	(f)
		29.0	26.0	27.0	27.0	26.0	28.0	26.0	29.0	24.0	30.0	
	Total Maintenance	**40.0**	**37.0**	**38.0**	**38.0**	**37.0**	**39.0**	**37.0**	**40.0**	**35.0**	**41.0**	
General Administration	General Administration	3.0	4.0	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	3.0	3.0	3.0	2.0	2.0	
	Marketing	2.0	2.0	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0	(c)
	Customer service	6.0	8.0	8.0	8.0	8.0	6.0	6.0	8.0	6.0	6.0	(a)
	IT	2.0	2.0	2.0	2.0	3.0	4.0	4.0	4.0	3.0	3.0	(b)
	Planning/Scheduling	6.0	5.0	5.0	5.0	5.0	6.0	4.0	6.0	5.0	5.0	(b), (c)
	Subtotal in full time equivalents	29.0	31.0	31.0	31.0	31.0	32.0	30.0	34.0	29.0	29.0	
Fixed Route Operations	**Total**	**262.0**	**262.0**	**257.0**	**257.0**	**242.0**	**243.0**	**238.0**	**264.0**	**229.0**	**237.0**	
	Paratransit	2.0	2.0	2.0	2.0	3.0	3.0	3.0	3.0	3.0	3.0	
Total Operations		**264.0**	**264.0**	**259.0**	**259.0**	**245.0**	**246.0**	**241.0**	**267.0**	**232.0**	**240.0**	

(a) Customer Service has had 2 vacant positions that are not budgeted nor currently needed.
(b) Combined Database NTD & Assistant Schedule position into a Planner position and not budgeting a System Admin position.
(c) Not budgeting for a Manager of Planning.
(d) Service reduction adopted by Board in February 2021 results in 151 operators and 11 transit supervisors/dispatchers.
(e) In August 2020 modified Training Manager to Director of Safety and Training and no longer budgeting Training Coordinator.
(f) Additional service worker for the required work due to COVID.

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY2022 CAPITAL PROGRAM-BUDGET YEAR

($ in thousands)

	Funding Source						
Capital Category	Federal 5307	State Prop 1B - PTMISEA Rolling Stock	State Prop 1B - PTMISEA Facility Rehab	State LCTOP	State Bridge Tolls	MTC TDA	Total
Revenue Fleet	$ 989	-	-	-	$ 80	$ 120	$ 1,189
Facility Maintenance and Modernization	-	-	-	-	-	50	50
Street Amenities	-	-	-	-	-	50	50
Information Technology	-	-	-	-	-	50	50
Maintenance Equipment & Tools	-	-	-	-	-	50	50
Office Furniture and Equipment	-	-	-	-	-	50	50
Total	$ 989	$ -	$ -	$ -	$ 80	$ 370	$ 1,439

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FISCAL YEARS 2021 - 2028
$ In Thousands

Capital Program (a):	FY2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Non Revenue Fleet	$ 367	$ -	$ 99	$ 126	$ 109	$ -	$ 70	$ 70
Revenue Fleet	-	1,189	24,688	-	-	-	16,857	15,673
Facility Maintenance & Modernization	100	50	100	2,400	-	-	225	100
Street Amenities	-	50	-	-	-	70	50	-
Information Technology	180	50	80	90	85	100	150	100
Maintenance Equipment & Tools	50	50	50	250	50	50	-	50
Office Furniture and Equipment	50	50	80	100	100	80	25	50
Total Capital Program	**$ 747**	**$ 1,439**	**$ 25,097**	**$ 2,966**	**$ 344**	**$ 300**	**$ 17,377**	**$ 16,043**
Capital Program by Service:								
Fixed-Route	$ 747	$ 250	$ 25,097	$ 2,966	$ 344	$ 300	$ 17,377	$ 16,043
Paratransit	-	1,189	-	-	-	-	-	-
Total Capital Program by Service	**$ 747**	**$ 1,439**	**$ 25,097**	**$ 2,966**	**$ 344**	**$ 300**	**$ 17,377**	**$ 16,043**

Capital Funding by Source	FY2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Federal 5307	$ -	$ 989	$ 19,969	$ -	$ -	$ -	$ 13,636	$ 12,677
State - LCTOP	-	-	300	300	300	300	300	300
Bridge Toll Revenue	-	80	1,000	29	-	-	850	-
Transportation Development Act	747	250	828	1,637	44	-	2,591	3,066
Transportation Development Act Rollover	-	120	-	-	-	-	-	-
To Be Determined	**-**	**-**	***3,000***	***1,000***	**-**	**-**	**-**	**-**
Total Capital Funding by Source	**$ 747**	**$ 1,439**	**$ 25,097**	**$ 2,966**	**$ 344**	**$ 300**	**$ 17,377**	**$ 16,043**

Revenue Fleet Replacements	FY2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	(a)
# Fixed Route Vehicles	-	-	40	-	-	-	40	-	
# Paratransit Vehicles	-	21	-	-	-	-	-	-	
Total Revenue Fleet Replacement	**-**	**21**	**40**	**-**	**-**	**-**	**40**	**-**	

(a) The Capital Program does not include costs associated with electrification of the bus fleet nor the required infrastructure. The costs are being currently studied.

County Connection

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

FISCAL YEARS 2019 - 2028 *$ In Thousands*

		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Revenue Hours	***228,907***	***206,764***	***180,000***	***180,000***	***180,000***	***180,000***	***180,000***	***180,000***	***180,000***	***180,000***
1	Passenger Fares	2,851	2,646	859	1,612	2,095	2,723	2,723	2,723	2,723	2,723
2	Special Fares	1,833	1,652	334	642	991	1,226	1,294	1,320	1,346	1,373
3	Advertising	592	453	57	186	325	344	354	361	368	375
4	Non-Operating Revenue	338	375	234	137	138	139	140	141	142	143
5	FEMA - COVID	-	33	-	-	-	-	-	-	-	-
6	Federal Stimulus CARES Act	-	5,541	1,014	3,887	-	-	-	-	-	-
7	Low Carbon Transit Operations Program	368	388	108	197	197	197	197	197	197	197
8	*Other State Grants - SB1 State of Good Repair*	-	124	131	131	131	131	131	131	131	131
9	STA Population & Revenue Based Guarantee	4,916	3,562	2,481	2,590	2,773	2,965	3,038	3,113	3,189	3,253
10	*STA Population & Revenue Based - Non Gua*	1,041	1,470	1,318	1,332	1,345	1,358	1,372	1,386	1,399	1,427
11	TDA 4.0	13,832	8,986	19,444	15,469	21,661	21,908	22,970	24,090	25,245	26,406
12	Measure J	4,597	4,960	5,278	4,911	4,969	5,068	5,195	5,325	5,485	5,649
13	BART Express Funds	826	862	938	892	910	919	928	937	947	966
14	Dougherty Valley Dev Fees	-	152	150	150	150	-	-	-	-	-
15	Other Local Grants	20	-	6	6	-	-	-	-	-	-
16	RM2/Other - Express	145	84	102	102	145	145	145	145	145	145
17	Lifeline	300	230	223	-	-	-	-	-	-	-
18	**Total Fixed Route Operating Revenue**	**31,659**	**31,518**	**32,677**	**32,244**	**35,830**	**37,123**	**38,487**	**39,869**	**41,317**	**42,788**
19	**Operating Expenses w/o contingency and GASB 68 & 75**	**31,448**	**31,168**	**32,139**	**34,280**	**34,850**	**35,970**	**37,132**	**38,364**	**39,673**	**41,039**
20	***CalPERS Unfunded Accrued Liability Expense***	**211**	**350**	**538**	**753**	**920**	**973**	**1,065**	**1,105**	**1,134**	**1,179**
21	***CalPERS Unfunded Accrued Liability Expense - COVID 19***	**-**	**-**	**-**	**-**	**60**	**180**	**290**	**400**	**510**	**570**
22	**% increase in expenses**	**5.6%**	**-0.4%**	**3.7%**	**7.2%**	**2.3%**	**3.6%**	**3.7%**	**3.6%**	**3.6%**	**3.6%**
23	**GASB 68 Pension & GASB 75 OPEB adjust**	266	1,659	-	-	-	-	-	-	-	-
24	**Operating expense contingency**	-	-	-	900	-	-	-	-	-	-
25	**Total Fixed Route Operating Expenses**	**31,925**	**33,177**	**32,677**	**35,933**	**35,830**	**37,123**	**38,487**	**39,869**	**41,317**	**42,788**
	Revenue Hours	***79,299***	***57,485***	***40,000***	***50,000***	***50,000***	***50,000***	***50,000***	***50,000***	***50,000***	***50,000***
26	Passenger Fares	532	398	50	160	230	320	448	500	500	500
27	Passenger Fares - One Seat Ride Demo	-	-	32	50	-	-	-	-	-	-
28	FTA Section 5307	1,698	1,395	1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240
29	Federal Stimulus CARES Act		1,370	-	-						
30	TDA 4.5	869	918	591	1,211	900	927	955	983	1,013	1,043
31	TDA 4.0	314	(596)	511	1,807	2,675	2,735	2,768	2,799	2,873	2,949
32	Measure J	1,939	1,814	1,936	1,800	1,836	1,873	1,920	1,968	2,027	2,088
33	STA Paratransit & Revenue Based	800	783	469	612	643	675	688	695	702	709
34	LAVTA Fares/Fees Demonstration	-	-	573	2,290	-	-	-	-	-	-
35	Bart ADA service	168	205	200	200	202	204	206	208	210	212
36	**Total Paratransit Operating Revenue**	**6,296**	**6,287**	**5,602**	**9,370**	**7,726**	**7,974**	**8,225**	**8,393**	**8,565**	**8,741**
37	**Total Paratransit Operating Expenses**	**6,296**	**6,287**	**5,601**	**9,370**	**7,726**	**7,974**	**8,225**	**8,393**	**8,565**	**8,741**
	% increase in expenses	**14.1%**	**-0.1%**	**-10.9%**	**67.3%**	**-17.5%**	**3.2%**	**3.1%**	**2.0%**	**2.0%**	**2.1%**
38	**Total CCCTA Operating Budget**	**$ 38,221**	**$ 39,464**	**$ 38,278**	**$ 45,303**	**$ 43,556**	**$ 45,097**	**$ 46,712**	**$ 48,262**	**$ 49,882**	**$ 51,529**

County Connection

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

FISCAL YEARS 2019 - 2028 $ In Thousands

		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
39	**Capital Revenue**										
40	Federal 5307	4,435	-	-	989	19,969	-	-	-	13,636	12,677
41	State - LCTOP	375	-	-	-	300	300	300	300	300	300
42	Bridge Toll Revenue	100	-	-	80	1,000	29	-	-	850	-
43	Transportation Development Act	474	689	747	250	828	1,637	44	-	2,591	3,066
44	Transportation Development Act - Rollover	-	-	-	120	-	-	-	-	-	-
45	**To Be Determined**	-	-	-	-	3,000	1,000	-	-	-	-
46	**Total Capital Revenue**	**$ 6,589**	**$ 689**	**$ 747**	**$ 1,439**	**$ 25,097**	**$ 2,966**	**$ 344**	**$ 300**	**$ 17,377**	**$ 16,043**
47	**Capital Projects**	**$ 6,589**	**$ 689**	**$ 747**	**$ 1,439**	**$ 25,097**	**$ 2,966**	**$ 344**	**$ 300**	**$ 17,377**	**$ 16,043**

County Connection

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

FISCAL YEARS 2019 - 2028 $ In Thousands

		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
48	Beginning Balance	$ 12,485	$ 16,908	$ 26,430	$ 25,321	$ 26,989	$ 21,595	$ 15,678	$ 10,870	$ 5,584	$ (2,874)
49	Estimated TDA 4.0 Allocation	$ 19,043	$ 18,601	$ 19,593	$ 19,194	$ 19,770	$ 20,363	$ 20,974	$ 21,603	$ 22,251	$ 22,919
		6.39%	-2.32%	5.33%	-2.04%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
	TDA 4.0 Needed for Operations and Capital:										
50	Used for Fixed route operations	(13,832)	(8,986)	(19,444)	(15,469)	(21,661)	(21,908)	(22,970)	(24,090)	(25,245)	(26,406)
51	Used for Paratransit operations	(314)	596	(511)	(1,807)	(2,675)	(2,735)	(2,768)	(2,799)	(2,873)	(2,949)
52	TDA Used for Operations	**(14,146)**	**(8,390)**	**(19,955)**	**(17,276)**	**(24,336)**	**(24,643)**	**(25,738)**	**(26,889)**	**(28,118)**	**(29,355)**
53	Used for Capital Program	**(474)**	**(689)**	**(747)**	**(250)**	**(828)**	**(1,637)**	**(44)**	**-**	**(2,591)**	**(3,066)**
54	**Ending TDA Reserve**	**$ 16,908**	**$ 26,430**	**$ 25,321**	**$ 26,989**	**$ 21,595**	**$ 15,678**	**$ 10,870**	**$ 5,584**	**$ (2,874)**	**$ (12,376)**
55	Annual TDA gain/loss (no reserves)	$ 4,423	$ 9,522	$ (1,109)	$ 1,668	$ (5,394)	$ (5,917)	$ (4,808)	$ (5,286)	$ (8,458)	$ (9,502)
56	Number Of Months of Operating Expenses in Reserve	5.3	8.0	7.9	7.1	5.9	4.2	2.8	1.4	(0.7)	(2.9)
57	Percentage of operating budget	44.2%	67.0%	66.2%	59.6%	49.6%	34.8%	23.3%	11.6%	-5.8%	-24.0%

County Connection

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

OPERATING EXPENSE DETAIL

Account Desc	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2021 Budget	Oven (Under) FY 2021 Budget	FY 2022 Proposed	Over (Under) FY 2021 Est/Actual	Over (Under) % FY 2021 Est/Actual
FIXED ROUTE								
Wages, Operators	8,630,602	8,247,902	7,405,000	9,118,500	(1,713,500)	7,940,000	535,000	
Wages, Operator/trainer	141,372	68,443	60,000	181,500	(121,500)	60,000	-	
Wages, Trans Admin	1,016,871	1,110,296	1,117,290	1,159,934	(42,644)	1,170,128	52,838	
Wages, Scheduling	72,973	73,573	75,280	75,556	(276)	77,757	2,477	
Wages, Maint Admin	484,913	502,396	542,345	535,727	6,618	543,367	1,022	
Wages, Building Maint.	308,511	340,578	371,120	372,381	(1,261)	382,786	11,666	
Wages, Customer Service	322,328	357,490	356,390	365,856	(9,466)	378,705	22,315	
Wages, Promotion	59,698	62,659	61,520	60,928	592	62,705	1,185	
Wages, EE Services	253,000	247,406	200,660	257,321	(56,661)	201,713	1,053	
Wages, Finance	423,773	452,596	420,525	451,086	(30,561)	454,545	34,020	
Wages, Safety & Trng	80,209	67,037	21,670	149,539	(127,869)	110,243	88,573	
Wages, General Admin	596,190	600,570	591,300	589,438	1,862	605,442	14,142	
Wages, Board	18,400	20,000	26,000	26,400	(400)	26,400	400	
Wages, Planning	821,641	780,247	802,940	903,963	(101,023)	752,356	(50,584)	
Wages, Service Workers	404,835	363,924	465,800	477,961	(12,161)	535,670	69,870	
Wages, Serv Wrkr Bonus	350	2,724	1,750	1,750	-	1,750	-	
Wages, Mechanics	1,117,091	1,055,284	1,101,600	1,233,069	(131,469)	1,306,212	204,612	
Wages, Mechanic Bonus	12,200	8,250	10,000	11,250	(1,250)	11,250	1,250	
Total Wages	**14,764,957**	**14,361,375**	**13,631,190**	**15,972,159**	**(2,340,969)**	**14,671,029**	**1,039,839**	**8%**
Sick, Operators	401,995	350,862	500,000	350,000	150,000	400,000	(100,000)	
Sick, Trans Admin	67,427	60,012	114,120	33,893	80,227	34,112	(80,008)	
Sick, Scheduling	4,107	2,649	1,000	2,254	(1,254)	2,320	1,320	
Sick, Maintenance Admin	14,806	10,512	13,015	15,957	(2,942)	16,184	3,169	
Sick, Building Maintenance.	13,030	9,664	17,500	10,716	6,784	10,980	(6,520)	
Sick, Customer Svc	5,292	8,232	3,325	10,228	(6,903)	10,591	7,266	
Sick, Promotion	2,013	3,636	1,810	1,818	(8)	1,871	61	
Sick, EE Services	2,506	3,252	5,000	7,636	(2,636)	6,017	1,017	
Sick, Finance	12,496	9,350	6,895	13,306	(6,411)	13,356	6,461	
Sick, Safety & Training	2,188	19,655	200	4,460	(4,260)	3,289	3,089	
Sick, General Admin	17,021	33,118	7,080	17,373	(10,293)	17,837	10,757	
Sick, Planning	17,272	37,529	4,860	26,680	(21,820)	22,065	17,205	
Sick, Service Workers	34,341	15,300	13,250	37,511	(24,261)	42,272	29,022	
Sick, Mechanics	28,160	60,147	130,000	35,190	94,810	37,476	(92,524)	
Sick, Operators - COVID-19	-	310,560	200,000	-	200,000	100,000	(100,000)	
Sick, Trans Admin - COVID-19	-	33,128	831	-	831	-	(831)	
Sick, Building Maintenance. - COV	-	2,953	14,523	-	14,523	-	(14,523)	
Sick, Customer Svc - COVID-19	-	2,713	-	-	-	-	-	
Sick, EE Services - COVID-19	-	5,905	-	-	-	-	-	
Sick, Safety & Training - COVID-19	-	18,967	-	-	-	-	-	
Sick, General Admin - COVID-19	-	5,649	2,591	-	2,591	-	(2,591)	
Sick, Service Workers - COVID-19	-	15,428	1,890	-	1,890	-	(1,890)	
Sick, Mechanics - COVID-19	-	52,020	5,420	-	5,420	-	(5,420)	
Total Sick Pay	**622,654**	**1,071,241**	**1,043,310**	**567,022**	**476,288**	**718,370**	**(324,940)**	**-31%**

County Connection

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

OPERATING EXPENSE DETAIL

Account Desc	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2021 Budget	Oven (Under) FY 2021 Budget	FY 2022 Proposed	Over (Under) FY 2021 Est/Actual	Over (Under) % FY 2021 Est/Actual
Holiday, Operators	340,076	355,423	385,000	437,000	(52,000)	400,400	15,400	
Holiday, Trans Admin	60,791	50,134	57,955	61,916	(3,961)	62,319	4,364	
Holiday, Scheduling	4,423	3,390	4,320	4,117	203	4,237	(83)	
Holiday, Maintenance Admin	30,380	31,424	27,215	29,152	(1,937)	29,566	2,351	
Holiday, Building Maintenance.	16,605	17,244	17,280	19,578	(2,298)	20,059	2,779	
Holiday, Customer Svc	18,284	16,960	18,715	18,685	30	19,346	631	
Holiday, Promotion	4,173	1,934	3,750	3,320	430	3,417	(333)	
Holiday, EE Services	12,789	12,236	9,780	13,948	(4,168)	10,992	1,212	
Holiday, Finance	26,062	21,104	22,055	24,308	(2,253)	24,399	2,344	
Holiday, Safety & Training	4,375	6,015	-	8,149	(8,149)	6,008	6,008	
Holiday, General Admin	24,387	23,977	31,540	31,736	(196)	32,583	1,043	
Holiday, Planning	52,177	32,432	38,320	48,738	(10,418)	40,309	1,989	
Holiday, Service Workers	20,209	17,784	19,170	24,761	(5,591)	27,900	8,730	
Holiday, Mechanics	55,420	55,872	51,830	65,048	(13,218)	69,261	17,431	
Total Holiday Pay	**670,151**	**645,929**	**686,930**	**790,456**	**(103,526)**	**750,796**	**63,866**	**9%**
Vacation, Operators	518,228	487,545	515,486	561,500	(46,014)	535,600	20,114	
Vacation, Trans Admin	106,545	96,269	94,420	94,201	219	92,404	(2,016)	
Vacation, Scheduling	6,314	6,200	6,765	6,862	(97)	7,062	297	
Vacation, Maintenance Admin	50,142	49,684	47,270	47,804	(534)	48,474	1,204	
Vacation, Building Maintenance.	23,385	22,359	24,060	24,348	(288)	24,967	907	
Vacation, Customer Svc	25,743	22,966	23,460	23,876	(416)	24,718	1,258	
Vacation, Promotion	6,517	4,913	5,455	5,534	(79)	5,695	240	
Vacation, EE Services	20,547	19,432	17,540	21,886	(4,346)	18,320	780	
Vacation, Finance	27,190	27,954	28,060	35,460	(7,400)	33,848	5,788	
Vacation, Safety & Training	7,287	7,829	1,000	13,582	(12,582)	10,013	9,013	
Vacation, General Admin	65,971	36,100	42,090	45,826	(3,736)	46,778	4,688	
Vacation, Planning	61,356	62,225	64,105	71,639	(7,534)	54,506	(9,599)	
Vacation, Service Wrkrs	24,638	19,982	21,750	25,124	(3,374)	30,938	9,188	
Vacation, Mechanics	164,161	97,999	87,000	99,750	(12,750)	112,005	25,005	
Vacation, Operators COVID	-	37,144	4,514	-	4,514	-	(4,514)	
Vacation, Trans Admin COVID	-	2,380	-	-	-	-	-	
Vacation, Building Maintenance C(	-	1,772	-	-	-	-	-	
Vacation, Customer Svc COVID	-	1,461	-	-	-	-	-	
Vacation, EE Services - COVID	-	1,181	-	-	-	-	-	
Vacation, Mechanics COVID	-	1,442	-	-	-	-	-	
Total Accrued Vacation	**1,108,024**	**1,006,837**	**982,975**	**1,077,392**	**(94,417)**	**1,045,328**	**62,353**	**6%**

County Connection

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

OPERATING EXPENSE DETAIL

Account Desc	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2021 Budget	Oven (Under) FY 2021 Budget	FY 2022 Proposed	Over (Under) FY 2021 Est/Actual	Over (Under) % FY 2021 Est/Actual
Abs Pay, Operators	25,160	20,783	25,430	34,500	(9,070)	58,500	33,070	
Abs Pay, Trans Admin	-	1,574	1,350	6,317	(4,967)	6,361	5,011	
Abs Pay, Scheduling	-	-	100	420	(320)	432	332	
Abs Pay, Maintenance Admin	-	777	1,000	2,974	(1,974)	3,018	2,018	
Abs Pay, Building Maintenance.	-	381	1,540	1,996	(456)	2,047	507	
Abs Pay, Customer Svc	-	-	732	1,907	(1,175)	1,974	1,242	
Abs Pay, Promotion	-	-	300	339	(39)	349	49	
Abs Pay, EE Services	-	-	400	1,423	(1,023)	1,121	721	
Abs Pay, Finance	-	-	500	2,480	(1,980)	2,489	1,989	
Abs Pay, Safety & Training	-	-	400	831	(431)	613	213	
Abs Pay, General Admin	-	-	500	3,238	(2,738)	3,325	2,825	
Abs Pay, Planning	-	433	500	4,973	(4,473)	4,112	3,612	
Separation Pay/Benefits	1,489	-	500	5,000	(4,500)	5,000	4,500	
Abs Pay, Service Wrkrs	-	212	500	481	19	5,542	5,042	
Abs Pay, Mechanics	-	1,270	100	567	(467)	5,601	5,501	
Abs Pay, Operators - COVID	-	1,419	867	-	867	-	(867)	
Abs Pay, Trans Admin - COVID	-	1,574	-	-	-	-	-	
Abs Pay, EE Services - COVID	-	1,772	-	-	-	-	-	
Abs Pay, General Admin - COVID	-	-	1,479	-	1,479	-	(1,479)	
PPTO Abs Pay, Operators - COVI	-	-	30,703	-	30,703	-	(30,703)	
PPTO Abs Pay, Service Workers -	-	-	5,060	-	5,060	-	(5,060)	
PPTO Abs Pay, Mechanics - COVI	-	-	11,920	-	11,920	-	(11,920)	
Total Absence Pay	**26,649**	**30,195**	**83,881**	**67,446**	**16,435**	**100,484**	**16,603**	**20%**
Total Paid Time Off	**2,427,478**	**2,754,202**	**2,797,096**	**2,502,316**	**294,780**	**2,614,978**	**(182,118)**	**-7%**
Total Compensation	**17,192,435**	**17,115,577**	**16,428,286**	**18,474,475**	**(2,046,189)**	**17,286,007**	**857,721**	**5%**
FICA, Operators	139,729	138,187	128,000	148,500	(20,500)	133,120	5,120	
FICA, Trans Admin	17,772	18,720	18,400	19,658	(1,258)	19,793	1,393	
FICA, Scheduling	1,256	1,236	1,250	1,294	(44)	1,331	81	
FICA, Maintenance Admin	1,957	3,421	3,900	4,186	(286)	4,260	360	
FICA, Building Maintenance.	5,424	5,404	6,030	6,220	(190)	6,388	358	
FICA, Customer Service	5,161	5,708	5,800	6,098	(298)	6,313	513	
FICA, Promotion	1,039	1,038	1,020	1,043	(23)	1,074	54	
FICA, EE Services	4,161	4,112	3,400	4,382	(982)	3,453	53	
FICA, Finance	7,185	7,466	7,300	7,637	(337)	7,665	365	
FICA, Safety & Training	-	537	150	-	150	2,000	1,850	
FICA, General Admin	10,192	10,752	10,330	10,079	251	11,069	739	
FICA, Board Members	1,511	1,530	1,820	2,020	(200)	2,020	200	
FICA, Planning	13,436	13,310	12,310	15,311	(3,001)	12,664	354	
FICA, Service Workers	6,588	6,324	7,300	8,228	(928)	9,265	1,965	
FICA, Mechanics	14,749	15,092	15,160	18,663	(3,503)	19,855	4,695	
Total FICA/Medicare	**230,160**	**232,837**	**222,170**	**253,319**	**(31,149)**	**240,270**	**18,100**	**8%**

County Connection

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

OPERATING EXPENSE DETAIL

Account Desc	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2021 Budget	Oven (Under) FY 2021 Budget	FY 2022 Proposed	Over (Under) FY 2021 Est/Actual	Over (Under) % FY 2021 Est/Actual
PERS-RET, Operators	976,434	1,036,749	1,090,000	1,189,128	(99,128)	1,214,833	124,833	
PERS-RET, Trans Admin	162,396	187,383	258,380	253,439	4,941	297,547	39,167	
PERS-RET, Scheduling	17,203	19,714	23,515	17,342	6,173	20,312	(3,203)	
PERS-RET, Maintenance Admin	89,602	99,281	138,205	139,266	(1,061)	158,066	19,861	
PERS-RET, Bldg Maintenance.	45,477	50,639	61,135	61,147	(12)	71,024	9,889	
PERS-RET, Customer Svc	50,052	57,575	64,200	55,246	8,954	67,625	3,425	
PERS-RET, Promotion	19,886	22,839	25,470	14,622	10,848	17,723	(7,747)	
PERS-RET, EE Services	33,940	37,164	42,100	52,484	(10,384)	49,052	6,952	
PERS-RET, Finance	67,359	75,940	87,400	87,785	(385)	97,071	9,671	
PERS-RET, Sfty & Training	25,066	29,289	30,058	35,273	(5,215)	31,728	1,670	
PERS-RET, Gen Admin	84,770	94,054	110,250	118,531	(8,281)	137,353	27,103	
PERS-RET, Planning	67,725	78,379	100,265	133,648	(33,383)	130,044	29,779	
GM-457 Retirement	18,000	18,000	18,000	19,000	(1,000)	19,000	1,000	
PERS-RET, Service Wrkr	51,115	51,806	66,000	67,167	(1,167)	80,850	14,850	
PERS-RET, Mechanics	146,021	157,862	200,000	204,892	(4,892)	226,401	26,401	
Total Retirement	**1,855,046**	**2,016,674**	**2,314,978**	**2,448,970**	**(133,992)**	**2,618,629**	**303,651**	**13%**
Medical, Operators	651,397	680,673	747,784	811,508	(63,724)	702,490	(45,294)	
Medical, Trans Admin	95,604	85,342	121,479	135,684	(14,205)	124,090	2,611	
Medical, Scheduling	8,129	8,897	10,265	9,496	769	9,510	(755)	
Medical, Maintenance Admin	22,893	32,203	42,859	39,661	3,198	39,670	(3,189)	
Medical, Building Maintenance.	38,825	51,344	55,868	58,000	(2,132)	52,800	(3,068)	
Medical, Customer Svc	28,744	32,840	37,885	35,057	2,828	35,060	(2,825)	
Medical, Promotion	4,116	5,577	6,125	5,954	171	5,430	(695)	
Medical, EE Services	3,309	7,177	-	9,472	(9,472)	-	-	
Medical, Finance	16,033	25,509	31,521	33,488	(1,967)	31,470	(51)	
Medical, Safety & Training	4,907	8,026	3,222	12,784	(9,562)	7,370	4,148	
Medical, General Admin	65,080	61,413	71,270	74,680	(3,410)	74,690	3,420	
Medical, Planning	39,048	42,022	45,886	64,646	(18,760)	44,440	(1,446)	
Medical, Service Workers	230,583	218,857	228,410	241,920	(13,510)	266,120	37,710	
Medical, Mechanics	403,376	395,479	413,070	459,648	(46,578)	459,650	46,580	
Medical Admin Charge	7,923	9,184	10,000	11,300	(1,300)	10,500	500	
Medical, Retirees	181,754	212,013	247,345	231,000	16,345	275,000	27,655	
OPEB benefits	422,551	317,566	210,031	226,376	(16,345)	179,343	(30,688)	
Total Medical	**2,224,272**	**2,194,122**	**2,283,020**	**2,460,674**	**(177,654)**	**2,317,633**	**34,613**	**2%**

Account Desc	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2021 Budget	Oven (Under) FY 2021 Budget	FY 2022 Proposed	Over (Under) FY 2021 Est/Actual	Over (Under) % FY 2021 Est/Actual
Dental, Operators	234,592	236,446	224,880	249,572	(24,692)	241,741	16,861	
Dental, Trans Admin	32,992	31,116	32,010	33,716	(1,706)	34,300	2,290	
Dental, Scheduling	2,277	2,277	2,220	2,381	(161)	2,291	71	
Dental, Maintenance Admin	5,892	6,146	8,287	7,498	789	10,176	1,889	
Dental, Building Maintenance.	8,476	10,263	10,167	8,570	1,597	11,090	923	
Dental, Customer Svc	16,562	13,617	11,000	14,192	(3,192)	13,000	2,000	
Dental, Promotion	1,412	1,412	1,380	1,478	(98)	1,510	130	
Dental, EE Services	3,068	4,206	3,000	4,417	(1,417)	3,100	100	
Dental, Finance	10,520	9,273	8,180	10,182	(2,002)	9,150	970	
Dental, Safety & Training	791	659	466	2,416	(1,950)	2,400	1,934	
Dental, General Admin	7,378	8,949	10,242	8,949	1,293	11,170	928	
Dental, Planning	11,401	12,564	10,493	17,252	(6,759)	12,916	2,423	
Total Dental	**335,361**	**336,928**	**322,325**	**360,623**	**(38,298)**	**352,844**	**30,519**	**9%**
WC, Operators	858,861	587,331	775,522	775,522	-	778,750	3,228	
WC, Trans Admin	79,909	56,608	74,749	74,749	-	82,500	7,751	
WC, Scheduling	9,998	7,065	9,344	9,344	-	5,000	(4,344)	
WC, Maintenance Admin	24,970	17,678	23,359	23,359	-	26,250	2,891	
WC, Building Maintenance.	29,970	21,224	28,031	28,031	-	31,250	3,219	
WC, Customer Svc	39,942	28,290	37,375	37,375	-	31,250	(6,125)	
WC, Promotion	9,998	3,547	4,672	4,672	-	5,000	328	
WC, EE Services	14,972	10,612	14,015	14,015	-	10,000	(4,015)	
WC, Finance	24,970	17,678	23,359	23,359	-	26,250	2,891	
WC, Safety & Training	9,998	7,065	9,344	9,344	-	5,000	(4,344)	
WC, General Admin	33,287	20,154	26,653	26,653	-	36,250	9,597	
WC, Planning	39,942	43,547	57,440	57,440	-	51,250	(6,190)	
WC, Service Workers	49,940	35,383	46,718	46,718	-	57,500	10,782	
WC, Mechanics	94,882	67,220	88,764	88,764	-	98,750	9,986	
Total Workers Comp	**1,321,639**	**923,402**	**1,219,345**	**1,219,345**	**-**	**1,245,000**	**25,655**	**2%**
Life, Operators	70,560	68,147	68,635	80,000	(11,365)	71,340	2,705	
Life, Trans Admin	5,022	7,456	9,440	7,925	1,515	10,580	1,140	
Life, Scheduling	660	697	770	844	(74)	800	30	
Life, Maintenance Admin	4,230	6,033	5,300	6,000	(700)	5,800	500	
Life, Building Maintenance.	2,896	2,995	3,839	3,510	329	4,120	281	
Life, Customer Svc	5,051	4,207	3,400	3,780	(380)	3,600	200	
Life, Promotion	541	567	600	580	20	630	30	
Life, EE Services	1,537	1,892	1,680	2,030	(350)	1,900	220	
Life, Finance	3,316	3,672	3,920	4,200	(280)	4,700	780	
Life, Safety & Training	728	313	160	1,260	(1,100)	960	800	
Life, General Admin	2,910	4,703	5,392	6,930	(1,538)	6,800	1,408	
Life, Planning	5,452	6,540	6,640	7,584	(944)	7,020	380	
Total Life Insurance	**102,903**	**107,222**	**109,776**	**124,643**	**(14,867)**	**118,250**	**8,474**	**8%**

County Connection

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

OPERATING EXPENSE DETAIL

Account Desc	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2021 Budget	Oven (Under) FY 2021 Budget	FY 2022 Proposed	Over (Under) FY 2021 Est/Actual	Over (Under) % FY 2021 Est/Actual
SUI, Operators	45,798	39,257	36,500	65,000	(28,500)	45,000	8,500	
SUI, Trans Admin	3,907	3,217	6,050	8,417	(2,367)	7,531	1,481	
SUI, Scheduling	238	210	310	443	(133)	443	133	
SUI, Maintenance Admin	1,045	1,151	1,560	2,215	(655)	2,215	655	
SUI, Building Maintenance.	2,209	1,341	2,240	2,658	(418)	2,658	418	
SUI, Customer Svc	1,701	1,260	1,840	3,101	(1,261)	3,101	1,261	
SUI, Promotion	238	210	350	443	(93)	443	93	
SUI, Safety & Training	238	342	431	886	(455)	443	12	
SUI, General Admin	1,779	1,457	2,460	3,101	(641)	3,544	1,084	
SUI, EE Services	714	630	660	1,329	(669)	886	226	
SUI, Finance	1,190	1,288	1,660	2,215	(555)	2,215	555	
SUI, Planning	2,370	1,615	3,390	3,987	(597)	3,101	(289)	
SUI, Service Workers	2,594	2,122	3,000	4,430	(1,430)	4,873	1,873	
SUI, Mechanics	4,730	3,570	5,350	8,417	(3,067)	8,417	3,067	
Total SUI	**68,751**	**57,670**	**65,801**	**106,642**	**(40,841)**	**84,870**	**19,069**	**29%**
Operator Uniforms	47,775	46,057	54,000	53,870	130	50,000	(4,000)	
Uniforms - Maintenance. Pers.	19,178	21,511	22,738	18,500	4,238	21,000	(1,738)	
Total Uniforms	**66,953**	**67,568**	**76,738**	**72,370**	**4,368**	**71,000**	**(5,738)**	**-7%**
Operator Medical Exams	13,425	9,885	14,440	16,000	(1,560)	16,000	1,560	
Emp Assistance Prog.	13,603	13,468	14,112	15,000	(888)	15,000	888	
Cafeteria Plan- Admin	438,719	525,601	599,483	674,386	(74,903)	636,676	37,193	
Cafeteria Plan-ATU	1,274,904	1,374,653	1,591,036	1,631,400	(40,364)	1,653,765	62,729	
Mechanic Tool Allowance	11,661	14,258	13,800	16,500	(2,700)	14,500	700	
Wellness Program	18,411	26,998	21,990	32,000	(10,010)	32,000	10,010	
Substance Abuse Prog.	9,795	11,663	16,270	17,000	(730)	17,000	730	
Total Other Benefits	**1,780,518**	**1,976,526**	**2,271,131**	**2,402,286**	**(131,155)**	**2,384,941**	**113,810**	**5%**
Total Benefits	**10,413,081**	**10,667,151**	**11,682,380**	**11,951,188**	**(268,808)**	**12,048,415**	**366,035**	**3%**
Total Wages and Benefits	**25,178,038**	**25,028,526**	**25,313,570**	**27,923,347**	**(2,609,777)**	**26,719,444**	**1,405,874**	**6%**

County Connection

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

OPERATING EXPENSE DETAIL

Account Desc	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2021 Budget	Oven (Under) FY 2021 Budget	FY 2022 Proposed	Over (Under) FY 2021 Est/Actual	Over (Under) % FY 2021 Est/Actual
Management Services	3,760	57,965	35,000	35,000	-	35,000	-	
Agency Fees	50	50	150	150	-	150	-	
In-Service Monitoring	-	-	-	5,500	(5,500)	5,500	5,500	
Mobility Services	14,858	25,412	14,453	25,000	(10,547)	25,000	10,547	
Schedules/Graphics	52,795	18,897	90,571	100,000	(9,429)	100,000	9,429	
Promotions	54,621	58,124	55,640	150,000	(94,360)	170,000	114,360	
Recruitment	6,808	10,848	1,761	10,000	(8,239)	10,000	8,239	
Hiring Costs	12,575	12,760	4,305	15,000	(10,695)	15,000	10,695	
Legal Fees	266,879	362,384	380,000	380,000	-	380,000	-	
Legal Fees - COVID	-	4,296	2,359	-	2,359	-	(2,359)	
Financial services	3,450	11,050	3,500	3,500	-	12,500	9,000	
Auditor Fees	54,314	37,200	48,500	50,000	(1,500)	50,000	1,500	
Freight In and Out	4,807	4,966	7,200	6,000	1,200	7,000	(200)	
Bid and Hearing Notices	320	475	800	1,000	(200)	900	100	
Service Development	47,587	7,590	40,000	80,000	(40,000)	75,000	35,000	
Trans. Printing/Reproduc.	5,194	4,894	6,640	7,000	(360)	6,000	(640)	
Payroll Services	80,757	82,228	85,000	87,500	(2,500)	87,500	2,500	
Bank service charge	24,023	19,968	22,000	25,500	(3,500)	25,500	3,500	
Commuter check process fee	322	195	150	300	(150)	300	150	
Pay PERS file upload	2,604	2,604	4,560	2,780	1,780	6,000	1,440	
Temporary Help-All depts	18,672	25,122	10,000	25,000	(15,000)	25,000	15,000	
Temporary Help-Finance	-	7,854	-	-	-	-	-	
Clipper Fees	78,065	98,501	80,000	155,000	(75,000)	150,000	70,000	
SVR-Differential/Radiator	6,269	6,254	5,000	15,500	(10,500)	8,500	3,500	
SVR-Transmission	1,223	1,688	20,113	42,000	(21,887)	33,000	12,887	
SVR-Upholstery/Glass	3,000	4,071	4,000	12,000	(8,000)	8,000	4,000	
SVR-Upholstery/Glass - COVID	-	5,197	5,500	-	5,500	6,000	500	
SVR-Towing	4,465	3,428	5,008	16,000	(10,992)	12,000	6,992	
SVR-Engine Repair	84,018	-	22,000	108,000	(86,000)	60,400	38,400	
SVR-Body Repair	121,928	113,534	94,754	108,000	(13,246)	96,000	1,246	
SVR-Electric Bus Repair	-	-	-	50,000	(50,000)	50,000	50,000	
Emission controls	65,630	11,275	36,676	48,000	(11,324)	62,500	25,824	
Support Vehicle maint	17,066	24,373	11,089	14,500	(3,411)	14,500	3,411	
IT Supplies/replacements	10,981	9,595	9,202	15,000	(5,798)	10,000	798	
IT Supplies/replacements - COVID	-	239	-	-	-	-	-	
Clever Devices/rideck maint	239,350	249,195	253,927	272,500	(18,573)	264,000	10,073	
Office Equipment Maint.	16,604	28,495	21,425	20,000	1,425	28,000	6,575	
Building Maint. Service	77,555	57,786	99,412	97,000	2,412	99,000	(412)	
Landscape Service	66,532	73,400	79,500	95,400	(15,900)	79,000	(500)	
IT Contracts	172,011	193,020	200,626	195,000	5,626	200,000	(626)	
Radio Maint. Service	12,876	8,964	12,500	15,000	(2,500)	12,500	-	
Contract Cleaning Service	2,545	3,174	3,375	3,600	(225)	3,600	225	
Waste Removal	14,256	15,153	17,872	19,000	(1,128)	19,000	1,128	
Hazardous Waste	99,888	86,225	125,824	125,000	824	115,000	(10,824)	
Fire Monitoring	3,057	3,176	3,122	4,000	(878)	3,000	(122)	
Security Services	94,531	98,032	98,888	98,000	888	103,000	4,112	
Other Services	5,275	-	-	7,000	(7,000)	7,000	7,000	
Total Services	**1,876,421**	**1,849,657**	**2,022,402**	**2,544,730**	**(522,328)**	**2,480,350**	**457,948**	**23%**

County Connection

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

OPERATING EXPENSE DETAIL

Account Desc	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2021 Budget	Oven (Under) FY 2021 Budget	FY 2022 Proposed	Over (Under) FY 2021 Est/Actual	Over (Under) % FY 2021 Est/Actual
Diesel Fuel	1,444,865	1,173,404	938,357	1,625,000	(686,643)	1,300,000	361,643	
Oils and Lubricants	83,995	81,877	70,353	83,000	(12,647)	75,000	4,647	
Gasoline	23,470	16,991	15,798	25,000	(9,202)	25,000	9,202	
PG&E - WC Trolley	38,489	89,527	54,417	120,000	(65,583)	90,000	35,583	
Tires and Tubes	245,733	249,515	224,663	263,520	(38,857)	205,000	(19,663)	
Safety Supply	244	130	5,000	15,000	(10,000)	5,000	-	
Transportation Supplies	13,266	15,563	9,364	14,000	(4,636)	14,000	4,636	
BART Relief Tickets	54,760	12,337	-	-	-	-	-	
CLIPPER Relief Cards for EE's	-	17,955	5,000	58,425	(53,425)	40,000	35,000	
CSS-Soaps	3,500	4,474	3,986	6,000	(2,014)	5,000	1,014	
CSS-Cleaning	7,137	6,142	12,343	9,000	3,343	20,000	7,657	
CSS-Safety	8,027	15,691	35,752	8,750	27,002	55,000	19,248	
CSS-Antifreeze	8,406	3,713	6,000	6,500	(500)	6,000	-	
CSS-Gases	8,003	6,398	4,306	4,500	(194)	4,500	194	
Oil Analysis	98	8,250	8,250	8,250	-	8,300	50	
Equipment/Garage Exp.	29,042	24,348	27,223	25,000	2,223	30,000	2,777	
Coach Repair Parts	643,967	585,848	508,717	625,000	(116,283)	530,000	21,283	
Shelter/Bus Stop Supply	10,397	5,690	5,000	12,000	(7,000)	8,000	3,000	
Janitorial Supplies	27,723	27,254	29,249	22,500	6,749	30,000	751	
Lighting Supply	7,100	3,825	2,500	5,500	(3,000)	4,500	2,000	
Building Repair Supply	38,943	35,689	29,664	48,000	(18,336)	40,000	10,336	
Landscape Supply	-	-	2,050	5,000	(2,950)	4,500	2,450	
Tickets, Passes, Xfrs	3,735	3,355	1,500	5,000	(3,500)	3,000	1,500	
Supplies - Offsites	1,222	-	1,000	2,300	(1,300)	1,000	-	
Personnel Office Supply	4,124	2,122	2,816	3,000	(184)	3,000	184	
Office Supplies-Administration	14,397	13,496	14,000	17,000	(3,000)	14,000	-	
Office Supplies-Maint.	1,508	2,835	2,898	3,500	(602)	2,500	(398)	
Postage	9,936	6,336	9,000	9,000	-	9,000	-	
Obsolete Parts Write-Off	26,265	-	10,000	-	10,000	-	(10,000)	
Safety Contingency Plans	1,456	210	1,500	3,000	(1,500)	3,000	1,500	
Training Supply	2,826	4,369	2,588	5,000	(2,412)	5,000	2,412	
Contracts & Grants Supply	2,112	733	2,300	1,000	1,300	2,000	(300)	
Supplies- IC	3,425	2,406	1,191	6,000	(4,809)	4,000	2,809	
Repair parts-grant exp	-	1,102	25,000	25,000	-	25,000	-	
COVID-19 Supplies	-	42,725	40,488	-	40,488	25,500	(14,988)	
Total Materials & Supplies	**2,770,248**	**2,464,300**	**2,112,273**	**3,069,745**	**(957,472)**	**2,596,800**	**484,527**	**23%**

County Connection

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

OPERATING EXPENSE DETAIL

Account Desc	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2021 Budget	Oven (Under) FY 2021 Budget	FY 2022 Proposed	Over (Under) FY 2021 Est/Actual	Over (Under) % FY 2021 Est/Actual
Pacific Gas and Electric	164,458	189,080	188,274	195,000	(6,726)	195,000	6,726	
Telephone Svc - Concord	44,472	45,039	50,000	50,000	-	51,000	1,000	
Contra Costa Water District	25,840	26,216	28,005	27,600	405	28,000	(5)	
Telephone-Cellular	109,912	72,980	69,491	80,000	(10,509)	80,000	10,509	
Total Utilities	**344,682**	**333,315**	**335,770**	**352,600**	**(16,830)**	**354,000**	**18,230**	**5%**
Physical Damage	119,543	110,000	100,000	125,000	(25,000)	125,000	25,000	
Property Premiums	44,593	37,904	38,500	42,500	(4,000)	42,500	4,000	
Other Premiums	28,294	30,523	36,380	33,000	3,380	40,000	3,620	
Liability Premiums	542,954	566,807	594,042	622,440	(28,398)	715,000	120,958	
Insurance/Liability losses	28,150	31,868	150,000	175,000	(25,000)	175,000	25,000	
Total Insurance	**763,534**	**777,102**	**918,922**	**997,940**	**(79,018)**	**1,097,500**	**178,578**	**19%**
Property Tax	8,072	8,372	8,667	12,000	(3,333)	12,000	3,333	
Licenses / Registrations	988	1,214	2,204	2,015	189	2,015	(189)	
Fuel Storage Tank Fees	12,898	12,208	12,000	14,000	(2,000)	14,000	2,000	
Use and Other Taxes	6,449	6,104	6,400	7,000	(600)	7,000	600	
Sales Tax	189,543	209,294	185,000	222,000	(37,000)	220,000	35,000	
Total Taxes	**217,950**	**237,192**	**214,271**	**257,015**	**(42,744)**	**255,015**	**40,744**	**19%**
Radio Site Lease-Diablo	43,673	45,377	47,000	48,000	(1,000)	49,000	2,000	
Equipment Leases	9,835	15,067	8,426	9,000	(574)	9,000	574	
Total Leases	**53,508**	**60,444**	**55,426**	**57,000**	**(1,574)**	**58,000**	**2,574**	**5%**

County Connection

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

OPERATING EXPENSE DETAIL

Account Desc	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2021 Budget	Oven (Under) FY 2021 Budget	FY 2022 Proposed	Over (Under) FY 2021 Est/Actual	Over (Under) % FY 2021 Est/Actual
Business Expense-Tran	29	-	500	500	-	500	-	
Business Expense-Admin	-	-	1,320	-	1,320	2,000	680	
Business Expense-Fin	1,440	955	669	2,000	(1,331)	1,000	331	
Board Travel	5,139	5,533	2,500	25,000	(22,500)	25,000	22,500	
Staff Travel	73,471	45,489	5,000	75,000	(70,000)	75,000	70,000	
CTA Dues	15,396	13,000	32,000	15,500	16,500	16,500	(15,500)	
APTA Dues	35,500	35,500	35,500	36,600	(1,100)	35,500	-	
Other Memberships	3,000	3,000	3,000	3,090	(90)	3,090	90	
Business Expense	1,681	1,815	1,500	4,000	(2,500)	3,000	1,500	
Training Program	12,799	8,744	4,350	25,000	(20,650)	20,000	15,650	
Training / Subs-Gm	1,666	2,899	4,000	5,000	(1,000)	4,000	-	
Misc exp	140	10	500	1,000	(500)	1,000	500	
Employee Functions	32,316	27,099	16,000	35,000	(19,000)	16,000	-	
Employee Awards	4,058	2,881	4,308	5,000	(692)	4,000	(308)	
Departing Emp gifts	30	179	1,000	1,000	-	1,000	-	
Paypal fees	2,380	79	-	-	-	-	-	
Total Miscellaneous	**189,045**	**147,183**	**112,147**	**233,690**	**(121,543)**	**207,590**	**95,443**	**85%**
Alamo Creek Shuttle	118,089	118,949	128,000	126,974	1,026	131,456	3,456	
St Mary's Shuttle	44,258	33,827	-	53,000	(53,000)	54,431	54,431	
Cal State rte. 260 Shuttle	103,487	82,500	-	125,000	(125,000)	128,375	128,375	
COVID Transport	-	111,486	450,000	-	450,000	450,000	-	
Meals on Wheels	-	208,521	689,983	-	689,983	500,000	(189,983)	
School District Meals	-	65,455	324,175	-	324,175	-	(324,175)	
Total Purchased Transportation	**265,834**	**620,738**	**1,592,158**	**304,974**	**1,287,184**	**1,264,262**	**(327,896)**	**-21%**
Total Other Operating Expense	**6,481,222**	**6,489,931**	**7,363,369**	**7,817,694**	**(454,325)**	**8,313,517**	**950,148**	**13%**
Contingency				**600,000**	**(600,000)**	**900,000**	**900,000**	
TOTAL FIXED ROUTE EXPENSE	**31,659,260**	**31,518,457**	**32,676,939**	**36,341,041**	**(3,664,102)**	**35,932,961**	**3,256,022**	**10%**

County Connection

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

OPERATING EXPENSE DETAIL

Account Desc	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2021 Budget	Oven (Under) FY 2021 Budget	FY 2022 Proposed	Over (Under) FY 2021 Est/Actual	Over (Under) % FY 2021 Est/Actual
Paratransit								
Wages	167,101	191,165	192,823	192,171	652	225,242	32,419	
Sick Wages	4,762	4,083	2,180	5,587	(3,407)	6,539	4,359	
Holiday Pay	7,751	8,746	7,775	10,606	(2,831)	12,347	4,572	
Vacation Pay	11,992	11,120	6,030	11,715	(5,685)	13,500	7,470	
Absence pay	-	-	1,000	1,041	(41)	1,219	219	
Cafeteria Plan	20,030	22,149	23,386	23,163	223	25,017	1,631	
FICA	2,576	3,061	3,150	3,206	(56)	3,753	603	
PERS	21,175	24,201	26,000	25,482	518	34,478	8,478	
Medical	22,886	24,237	25,019	25,083	(64)	25,090	71	
Dental	2,994	2,994	3,000	4,820	(1,820)	3,100	100	
Life Insurance	1,638	1,682	1,823	1,760	63	1,880	57	
SUI	812	630	600	1,329	(729)	1,329	729	
Workers Compensation	-	-	-	-	-	5,000	5,000	
Legal Fees	29,326	4,212	20,000	20,000	-	20,000	-	
Bank Service Charge	606	-	500	500	-	500	-	
Building Maint Services	940	1,089	1,350	1,500	(150)	1,500	150	
Software Maint Services	-	8,973	62,220	-	62,220	65,000	2,780	
Radio Maint Services	6,574	5,170	5,933	6,000	(67)	6,000	67	
Other services	15,293	278	283	-	283	300	17	
Office Supply, PTF	7,641	4,554	3,000	5,000	(2,000)	3,000	-	
Gas and Electric	21,668	24,066	26,319	26,000	319	26,000	(319)	
Cell Phone	292	7,750	12,650	15,000	(2,350)	15,000	2,350	
Property Premiums	-	6,689	7,500	7,500	-	8,000	500	
Liability Premiums	-	6,496	7,560	7,560	-	8,100	540	
Purchased Trans-LINK	5,764,537	5,638,646	4,200,000	7,400,000	(3,200,000)	6,050,000	1,850,000	
Purchased Trans-LINK SIP		166,410	349,051	-	349,051	150,000	(199,051)	
Purchased Trans-BART	169,640	6,910	5,940	10,000	(4,060)	6,500	560	
Other Purch Trans	11,628	-	-	1,000	(1,000)	1,000	1,000	
One Seat Ride Pilot	-	-	32,000	-	32,000	50,000	18,000	
LAVTA Paratransit Services	-	-	572,520	-	572,520	2,290,079	1,717,559	
ADA-Choice in Aging	-	111,520	-	300,000	(300,000)	300,000	300,000	
Training / Subscriptions	-	-	-	8,000	(8,000)	10,000	10,000	
Other Misc Expenses	-	411	1,600	1,000	600	1,000	(600)	
Total Paratransit	**6,296,161**	**6,287,242**	**5,601,212**	**8,115,023**	**(2,513,811)**	**9,370,473**	**3,769,260**	**67%**
TOTAL CCCTA	**37,955,421**	**37,805,699**	**38,278,151**	**44,456,064**	**(6,177,913)**	**45,303,434**	**7,025,283**	**18%**
OPEB - GASB 75 Adjustments	(376,320)	(461,471)						
PERS GASB 68 Adjustment	642,776	2,120,710	-	-	-	-	-	
TOTAL CCCTA GASBs	**266,456**	**1,659,239**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL CCCTA	**38,221,877**	**39,464,938**	**38,278,151**	**44,456,064**	**(6,177,913)**	**45,303,434**	**7,025,283**	**18%**

RESOLUTION NO. 2021-026
BOARD OF DIRECTORS
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
STATE OF CALIFORNIA

ADOPTION OF FINAL FISCAL YEAR 2022 OPERATING AND CAPITAL BUDGET
IN THE AMOUNT OF $46,742,434

WHEREAS, the County of Contra Costa and the Cities of Clayton, Concord, the Town of Danville, Lafayette, Martinez, the Town of Moraga, Orinda, Pleasant Hill, San Ramon and Walnut Creek (hereinafter "Member Jurisdictions") have formed the Central Contra Costa Transit Authority ("CCCTA"), a joint exercise of powers agency created under California Government Code Section 6500 et seq., for the joint exercise of certain powers to provide coordinated and integrated public transportation services within the area of its Member Jurisdictions; and

WHEREAS, the adoption of an operating and capital budget is required by the Joint Exercise of Powers Agreement and Bylaws of CCCTA, and is necessary for obtaining both Federal and State funds to support the CCCTA's transit program; and

WHEREAS, the General Manager and the Chief Finance Officer have prepared and presented to the Board of Directors a proposed final Operating Budget for Fiscal Year 2022 in the amount of $45,303,434, which sets forth projected revenues and expenses associated with CCCTA's operating and maintenance program; and

WHEREAS, the General Manager and Chief Finance Officer have prepared and presented a proposed final Capital Budget for Fiscal Year 2022 in the amount of $1,439,000.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Central Contra Costa Transit Authority adopts the Operating and Capital Budget for Fiscal Year 2022, a copy of which is attached and incorporated by this reference; and

BE IT FURTHER RESOLVED that the General Manager is directed to submit this budget to the Metropolitan Transportation Commission, together with a copy of this resolution at the earliest practicable date.

Regularly passed and adopted this 17th day of June 2021, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____
Keith Haydon, Chair, Board of Directors

ATTEST:

_____
Lathina Hill, Clerk to the Board