

INTER OFFICE MEMO

To: Administration and Finance Committee

Date: 5/26/22

From: Amber Johnson, Chief Financial Officer

Reviewed by: WC.

SUBJECT: Fiscal Year 2023 Proposed Budget and Forecast Update

Background:

County Connection's Fiscal Year (FY) 2023 Operating and Capital Budget is presented to the Administration and Finance Committee ("Committee") for review, discussion, and referral to the Board of Directors for approval. The draft budget was presented to the Committee and approved by the Board in April so that staff could submit a Transportation Development Act (TDA) claim to the Metropolitan Transportation Commission (MTC). The final proposed budget document is attached to this staff report and includes certain revisions from the prior version as detailed below.

The budget includes an Operating Budget, a Capital Budget, and a multiyear forecast of revenues and expenditures. In general, Staff have taken a conservative approach to forecasting while still presenting a budget that provides services to meet the needs of Central Contra Costa County transit riders.

Budget Summary:

County Connection's proposed budget for July 1, 2022 to June 30, 2023 (Fiscal Year 2023) includes \$47 million in operational expenses for fixed route and paratransit services with revenues to offset these costs. An additional \$26 million is proposed in capital expenditures and associated revenue in the budget year (Table 1).

The next fiscal year will continue to be impacted by the COVID-19 pandemic, although with far less severity than two years ago. The proposed FY 2023 budget is based on a continued projected recovery of fixed route and paratransit services. While federal stimulus funds provided much-needed relief from the worst of the financial impacts of the pandemic, changing travel patterns and work from home trends have made a lasting impact to the way transit is utilized in the community and the larger region. As state and local revenues are anticipated to recover, many are not expected to meet pre-pandemic projections. Even when reliable revenue streams return, it is important to remember that the Authority lost a couple years of revenue growth during the pandemic while contractual and inflationary factors that drive expense growth did not stop.

The operating expense budget of \$47.3 million is a 4.4 percent increase over the FY 2022 budget and allows for fixed route service levels to begin to return to pre-pandemic levels. The capital budget of \$28.4 million includes a 40-vehicle bus replacement and 21 vehicle paratransit replacement, funded largely by federal dollars and matched with TDA capital.

Table 1: Budget Summary

<p style="text-align: center;">County Connection</p> <p style="text-align: center;">CENTRAL CONTRA COSTA TRANSIT AUTHORITY</p> <p style="text-align: center;">FY 2023 BUDGET SUMMARY</p>					
	FY 2021 Actuals	FY 2022 Budget	FY 2022 Estimated Actuals	FY 2023 Proposed Budget	% Over/Under Prior Year Budget
Operations					
Fixed Route	\$ 30,852,355	\$ 35,932,961	\$ 31,566,413	\$ 37,716,799	5.0%
Paratransit	\$ 5,052,210	\$ 9,370,473	\$ 8,151,885	\$ 9,598,694	2.4%
Subtotal	\$ 35,904,565	\$ 45,303,434	\$ 39,718,298	\$ 47,315,493	4.4%
Capital					
Fixed Route	\$ 747,000	\$ 250,000	\$ 250,000	\$ 27,177,000	10770.8%
Paratransit	\$ -	\$ -	\$ -	\$ 1,189,000	N/A
Subtotal	\$ 747,000	\$ 250,000	\$ 250,000	\$ 28,366,000	11246.4%
Grand Total	\$ 36,651,565	\$ 45,553,434	\$ 39,968,298	\$ 75,681,493	89.4%

The budget document attached to this report provides additional information and trends for the fixed route and paratransit operations budget and associated revenue.

Final Budget Compared to Draft Budget:

The proposed final budget for FY 2023 includes the following changes from the draft budget:

- Increased Measure J revenue by \$300,000 to align with current Contra Costa Transportation Authority (CCTA) projections
- Decreased Paratransit operating costs by \$368,716 to reflect final proposed contract terms and ridership assumptions
- Increased LAVTA Paratransit operating costs and associated revenue by \$464,252. Since LAVTA's Paratransit costs are on a pass-through basis, this has no net impact to the budget.
- Decreased TDA revenue utilization by \$668,716 as a result of the above adjustments
- Adjusted forecast paratransit costs to align with final proposed contract terms and ridership assumptions

Financial Implications:

Adoption of the FY 2023 budget will result in expenditure authority of \$47 million in operational expenses and \$26 million in capital expenditures for the budget year.

Recommendation:

Staff recommends the Committee review and provide comment on the proposed FY 2023 Operations and Capital Budget and forward it to the full Board of Directors for approval.

Attachments:

Attachment 1: FY 2023 Proposed Budget

County Connection

Operating & Capital Budget

FY 2022/23



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County Connection Overview

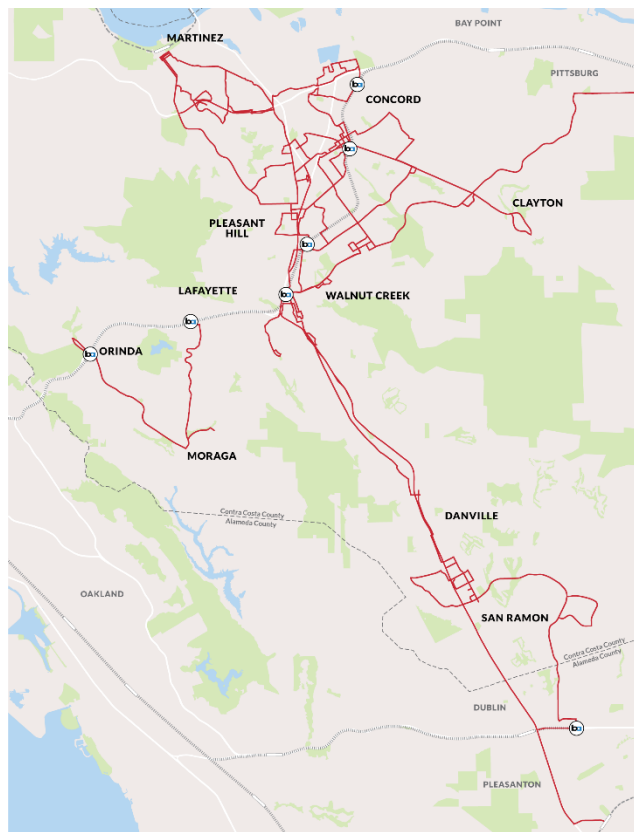
The Central Contra Costa Transit Authority (the “Authority” or “County Connection”) is a public transit agency operating fixed-route bus and ADA paratransit (County Connection LINK) service in and around Central Contra Costa County in the San Francisco Bay Area. County Connection is a Joint Powers Authority (JPA) formed in 1980, with one member of each jurisdiction comprising its 11-member Board of Directors. The jurisdictions that make up County Connection are the cities of Clayton, Concord, Lafayette, Martinez, Orinda, Pleasant Hill, San Ramon, Walnut Creek; the towns of Danville and Moraga; and certain unincorporated areas of Central Contra Costa County.

County Connection serves a dynamic and diverse modern suburban area that is spread out over a wide geographic area. County Connection patrons are economically diverse, and often transit dependent. Without County Connection services, many central Contra Costa County residents would have no transportation available for work, school, medical appointments or to take advantage of recreational opportunities. More information about County Connection can be found at www.countyconnection.com.

County Connection Service Profile

- Service Area: 200 square miles
- Service area population: 482,400
- Annual ridership for year-ended June 30, 2021: 1.2 million (Fixed-Route and Paratransit)
- Fleet size: 125 Fully Accessible Buses and 63 Passenger Vans (Paratransit)

Figure 1: Service Area Map



Budget Summary

The FY 2023 Budget proposes \$47 million in operations expenses for fixed route and paratransit with revenues to offset these costs. An additional \$28 million is proposed in capital expenditures and associated revenue in the budget year. County Connection's main revenue source is Transportation Development Act (TDA) 4.0 funds from the Metropolitan Transportation Commission (MTC). The budget proposes using \$27 million in TDA funds, which is \$4 million more than the \$24 million that MTC estimates will be allocated. The excess \$4 million will be drawn from the Authority's TDA reserves and includes \$7.4 million being utilized in the capital program. At the end of FY 2023, the Authority's TDA reserve is projected to be \$31.7 million.

Table 1: Budget Summary

<p style="text-align: center;">County Connection CENTRAL CONTRA COSTA TRANSIT AUTHORITY FY 2023 BUDGET SUMMARY</p>					
	FY 2021 Actuals	FY 2022 Budget	FY 2022 Estimated Actuals	FY 2023 Proposed Budget	% Over/Under Prior Year Budget
Operations					
Fixed Route	\$ 30,852,355	\$ 35,932,961	\$ 31,566,413	\$ 37,716,799	5.0%
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COVID-19 Impacts

It has been two years since Contra Costa County Health Services implemented a shelter-in-place (SIP) order in response to the COVID-19 pandemic. Immediately following the SIP orders, public transit ridership fell to historic lows. The Authority followed health and safety recommendations by discontinuing fare collection in the initial months of the pandemic, requiring rear-door boarding, implementing mandatory social distancing and mask requirements, and enhanced cleaning protocols on all vehicles. Due to a devoted team of operators, mechanics, and other operational and administrative support staff, the Authority not only sustained local transit services throughout the pandemic, but also shifted service models to respond to other vital needs in the community by partnering with Meals on Wheels and county vaccination and testing clinics.

The initial impacts of the pandemic on the Authority's financial condition were swift and severe. The drop in ridership and temporary discontinuation of fare collection resulted in a loss of \$1.7 million in fare revenue from FY 2020 to FY 2021 alone. In addition, initial estimates from MTC were that TDA (based on sales taxes) would drop by 25% and State Transit Assistance (STA – based on diesel fuel taxes) would drop by 40% due to the ripple effects of the SIP orders on the economy.

Fortunately, statewide sales taxes and diesel fuel taxes were not as severely impacted as initially projected, similarly, TDA and STA revenues did not decline as dramatically as predicted. Local sales tax revenue in Contra Costa County (Measure J) also held steady through the pandemic and is projected to grow slightly in the coming fiscal year. In addition, substantial federal stimulus funding created a secure safety net that – in conjunction with service reductions – allowed the Authority to remain in operation despite unprecedented challenges.

Although there is still significant uncertainty about the long-term economic impacts of the pandemic, the Authority is doing what it can so transit benefits can help the community in economic rebound efforts. The Authority must also consider how FY 2023 expenses and service levels will impact future years once federal operating support is discontinued. While it is likely that subsidies could reach prior levels again in the next couple years, operations revenues are less likely to do so. Ridership is expected to recover slowly, potentially never reaching pre-pandemic levels, causing corresponding low levels of farebox revenue. Furthermore, oil and natural gas prices are extraordinarily volatile. One-time federal funding has been critical to ensure continuity of transit services and allowed the Authority to preserve jobs to allow for transit service to be restored as demand begins to recover. However, as reliable revenue streams return, it is important to remember that the Authority lost a couple years of revenue growth during the pandemic while contractual and inflationary factors that drive expense growth did not stop.

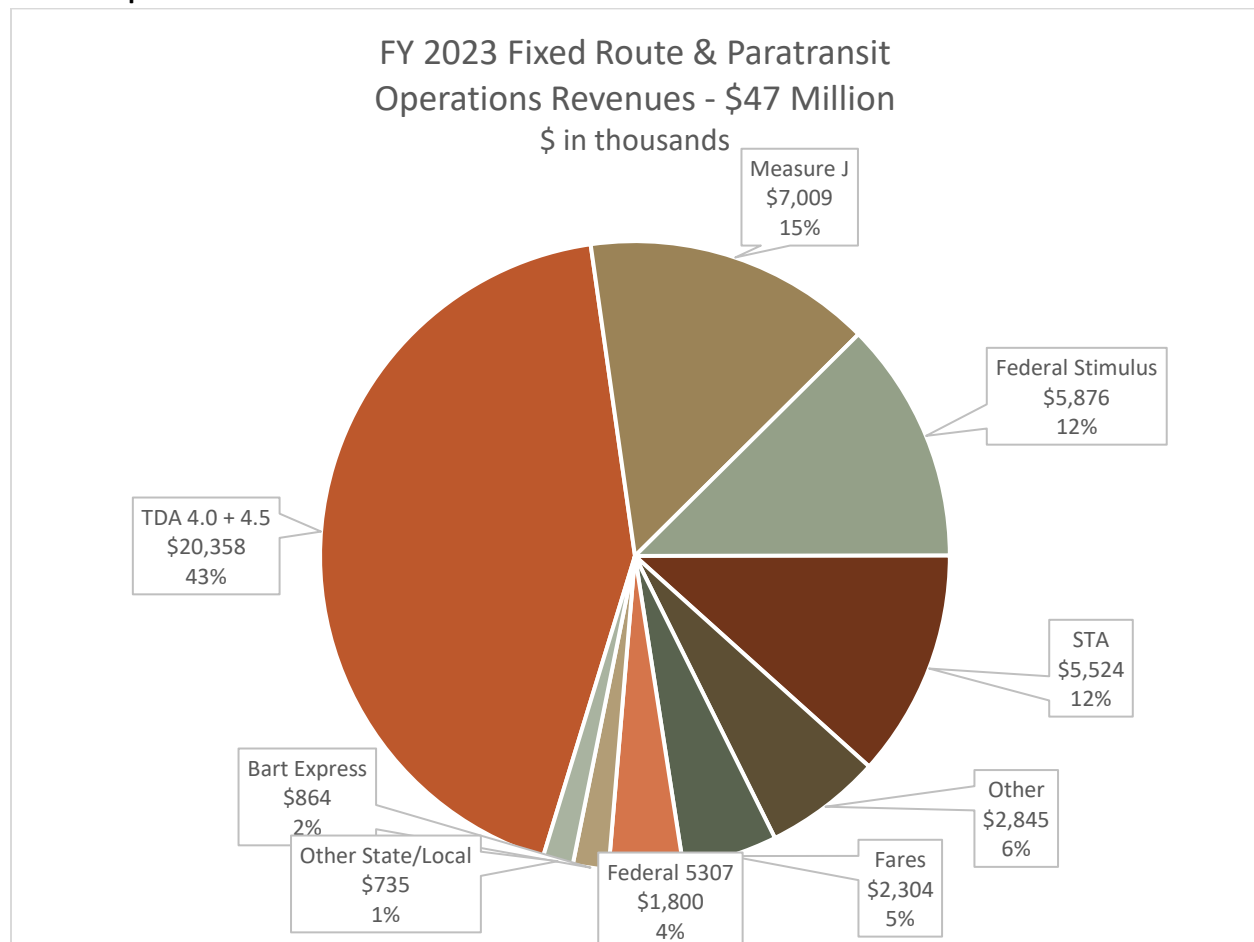
Operating Revenues

County Connection relies on a mixed portfolio of revenue sources. TDA provides the majority of the Authority's operating funds. The primary revenue sources for County Connection operations are:

- Transportation Development Act (TDA)
- Measure J
- State Transit Assistance (STA)
- Federal operating and stimulus funds
- Passenger fares

To develop revenue projections for the FY 2023 budget, staff referred to the Metropolitan Transportation Commission (MTC) revenue projections for STA and TDA, used Contra Costa Transportation Authority (CCTA) estimates for Measure J, and applied conservative projections to federal operating funds and passenger fares.

Chart 1: Operations Revenues



Fares

Prior to COVID-19, fare revenue was projected to exceed the FY 2020 budget of \$3 million due to a combination of fare increases in March 2019, more efficient routes, and Low Carbon Transit Operations Program (LCTOP) grant funding to subsidize free fares in the Monument Corridor. Actual fare revenue dropped to \$940 thousand

in FY 2021 but has begun to rebound with \$1.6 million (for both fixed-route and paratransit) estimated to be collected in FY 2022. The budget anticipates modest increases to fare revenues, with fares and ridership modeled to reach 70% of pre-pandemic levels by FY 2027.

Special Services

Special services revenue represents agreements with various agencies such as BART (bus bridges), the City of Walnut Creek, St. Mary's, and others to provide transit services for agreed upon amounts. Some of the agreements that were in place pre-pandemic have not been renewed, causing declines in this revenue source.

Advertising Revenue

In October 2020, the Board approved an amendment with the advertising vendor since they were also financially hit due to COVID-19. The amendment waived the minimum annual guarantee (MAG) provision and we agreed to receive 55% of revenue collected by the vendor. Current trends indicate that advertising revenue is regaining momentum, and staff is hopeful that the MAG provision can be restored by January 2023.

State Transit Assistance (STA)

State Transit Assistance Funds (STA) funds are collected from the sales tax on diesel fuel. In FY 2018, Senate Bill 1 (SB1) increased the state gas tax to restore state transit funds back to historic levels. The State Controller follows a statutory allocation method to distribute funds to transit operators. In accordance with the statute, STA funding is split 50% based on (a) locally generated revenue expended on transit operations (revenue based) and 50% based on (b) the population of the County (population based). A stronger than expected economy has led to robust diesel consumption growth through the pandemic. Current data on diesel fuel indicates that diesel consumption is expected to grow until FY 2026. The current fund estimate from MTC projects that County Connection will receive \$5.5 million in total STA funds in FY 2023.

In FY 2019, MTC converted the STA population-based funds from a formula-based allocation to a County Block Grant that is administered by the local Congestion Management Agency (CMA), Contra Costa Transportation Authority (CCTA). Under the County Block Grant, 60% of block funds are guaranteed to small operators, including County Connection. The remaining 40% is subject to CCTA's process for allocation and is represented in the budget document as "non-guaranteed". The non-guaranteed amount for FY 2023 is \$1.3 million. Changes to the allocation of these non-guaranteed funds could have a lasting impact on the ability of County Connection to provide services in the future.

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 projects that sales tax will slightly increase in FY 2023 as compared to FY 2022, at roughly \$110 million in Measure J revenue for the county as a whole. Therefore, staff is projecting a modest increase to FY 2023 Measure J revenue, estimating receipt of \$7 million.

Transportation Development Act (TDA) Articles 4.0 and 4.5

Similar to Measure J local sales tax revenue, Transportation Development Act (TDA) funding is also generated from sales tax and has been less impacted by the pandemic than initially projected. TDA revenue is a ¼ cent state sales tax to finance transportation programs and projects. TDA revenue is not accrual based – it is based on actual cash receipts in the fiscal year.

TDA Article 4.0 funding is utilized on both fixed-route and paratransit expenses, while TDA Article 4.5 funding is limited to usage on specialized transportation services only, such as paratransit.

Current MTC estimates project that County Connection will be allocated \$24 million in TDA 4.0 funding in FY 2023. TDA 4.0 revenue is the Authority's revenue of last resort. Any unused TDA revenue allocation is held by MTC and made available in future years. The budget proposes the use of \$19.0 million in TDA operating and \$7.4 million in TDA capital funds, which is \$2.4 million more than the MTC estimate of \$24 million, with the difference drawing upon past reserves.

MTC estimates that County Connection will receive \$1.3 million in TDA 4.5 revenue, which will be utilized solely on paratransit services.

Federal Relief Funds

County Connection has received timely and significant federal funding for transit operations. The federal government passed three relief bills that provided one-time funding for transit operators. These bills were the Coronavirus Aid, Relief, and Economic Security (CARES) Act, the Coronavirus Response and Relief Supplemental Appropriation Act of 2021 (CRRSAA)¹, and the American Rescue Plan (ARP) Act of 2021. This funding has been provided at a 100 percent federal share, with no local match required. The funding has been made available to support capital, operating and other expenses generally eligible under those programs to prevent, prepare for, and respond to COVID-19. The Federal Transit Administration (FTA) allocated the formula funding to regions and states through the Section 5307 program.

The Metropolitan Transportation Commission (MTC) is the recipient of Section 5307 funds for the Bay Area. MTC worked quickly with all Bay Area transit agencies to develop a sub-allocation of the region's funding that reflects the initial needs of the transit agencies during this crisis and focused on restoring revenue losses for all operators.

County Connection utilized all \$11.8 million in CARES act funding in fiscal years 2020, 2021 and 2022. All \$3.7 million in allocated CRRSAA funding is projected to be utilized during fiscal year 2022.

ARP funding in the total amount of \$10.3 million has been allocated to County Connection. The application for these funds was temporarily held up during the recent Section 13(c) PEPPRA dispute. With the favorable outcome of this dispute earlier this year, federal grant applications are now again being considered for approval by the FTA. Once approved, County Connection can draw down on these funds for ARP-eligible projects. \$5.9 million has been budgeted in FY 2023, and \$3.9 million in FY 2024. All ARP funds must be used by December 31, 2024.

¹ Due to certain limitations, County Connection was not eligible to receive CRRSAA funding directly, so a funding swap with Federal Transit Administration (FTA) Section 5307 funds was implemented by MTC.

Table 2: Federal Relief Funds

Federal Relief Bill	County Connection Allocation (in thousands)	Anticipated Expenditure Year
Coronavirus Aid, Relief, and Economic Security (CARES) Act	\$ 11,813	FY 2020, FY 2021, FY 2022
Coronavirus Response and Relief Supplemental Appropriation Act of 2021 (CRRSAA)	\$ 3,688	FY 2022
American Rescue Plan Act of 2021 (ARP)	\$ 10,264	FY 2023, FY 2024
Total	\$ 25,765	

Low Carbon Transit Operations Program (LCTOP)

The Low Carbon Transit Operations Program (LCTOP) provides cap-and-trade funding for transit to reduce greenhouse gas (GHG) emissions and improve mobility, with a priority on serving disadvantaged communities (DACs). The Board of Directors has approved the utilization of these funds on service within DACs in the County Connection service area, plus fare subsidies on routes serving the Monument Corridor.

BART Express Funds

A 1997 agreement between BART and four East Bay bus operators (County Connection, LAVTA, Tri-Delta, and WestCAT) established a funding mechanism for BART to support feeder bus operators using BART's STA Revenue-Based and TDA sales tax funds. Initial payment amounts were established by transition agreements, and subsequent payments over the last 25 years have been calculated based on changes to AB 1107 ½-cent sales tax revenues. Discussions are ongoing between BART, MTC, county transportation agencies, and the four East Bay bus operators regarding possible changes to the operator agreements which govern these payments. MTC estimates that County Connection will receive \$864 thousand from this funding arrangement in FY 2023. Future changes to this agreement have the potential to create a significant impact on County Connection's bottom line.

FTA 5307 ADA Paratransit Operating Funds

Federal funds are made available to transit operators for ADA Paratransit operations under the Section 5307 Urbanized Area Formula Program. MTC is the designated recipient of FTA Section 5307 formula funds in the Concord urbanized area, and determines the allocation of these funds among area operators.

Fees From Partner Agencies – LAVTA and One Seat

Fees from partner agencies are collected to offset the cost of managing shared paratransit and One Seat program expenses. Additional detail about these programs is provided in the expenses section of the budget document.

Table 3: Operating Revenues

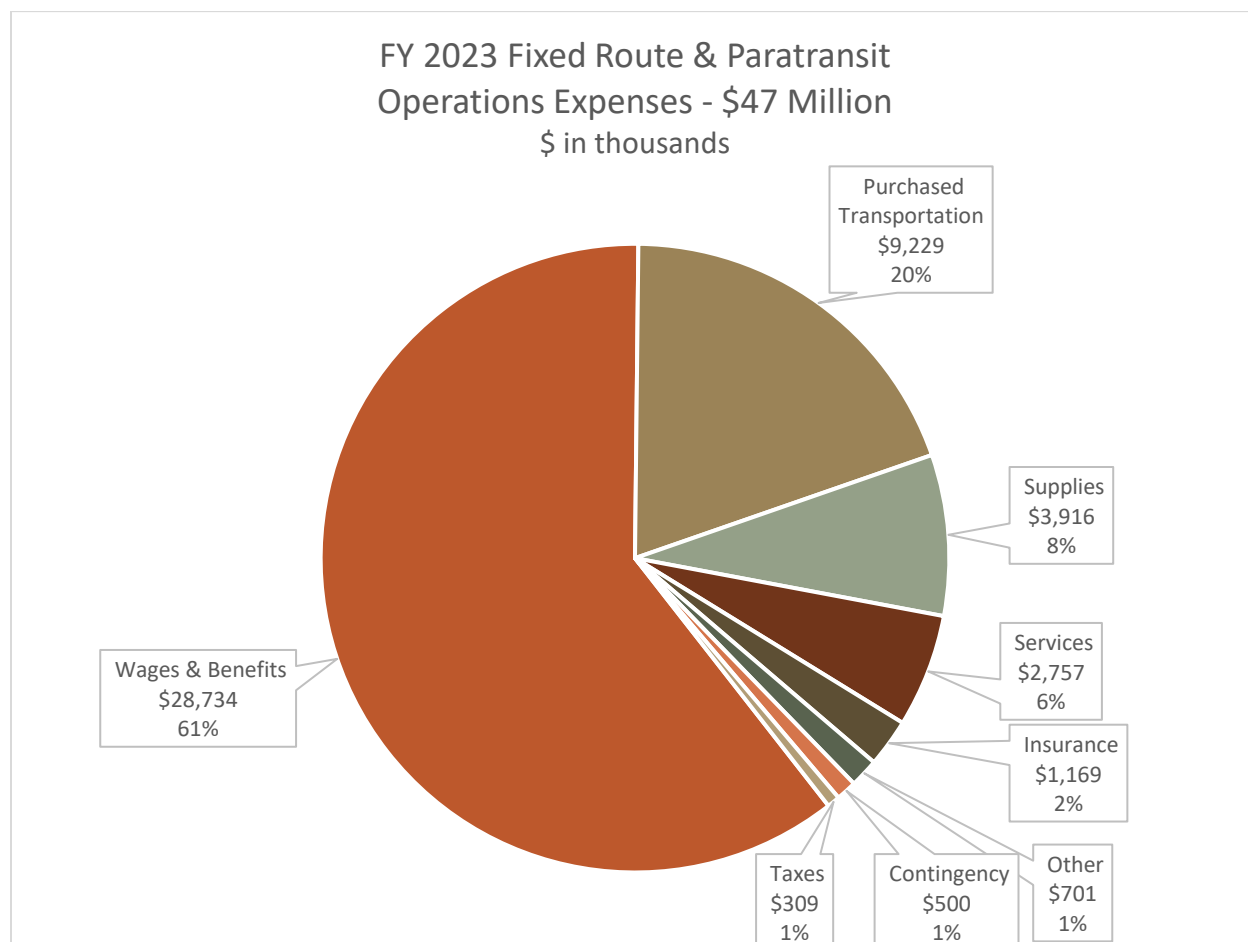
County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2023 PROPOSED BUDGET- OPERATING REVENUES

Category	FY 2022 Budget	FY 2022 Estimated Actual	FY 2023 Proposed Budget	% change from FY 2022 Budget
Fixed Route				
Fare revenue	1,611,500	1,523,723	1,735,000	8%
Special service revenue	641,820	439,359	491,014	-23%
Total Fares	2,253,320	1,963,082	2,226,014	-1%
Advertising revenue	186,275	269,131	300,000	61%
Non-Operating rev	137,620	111,538	100,100	-27%
STA Population and Revenue	3,921,634	4,228,285	4,778,335	22%
Measure J	4,911,000	4,937,111	5,237,111	7%
TDA 4.0	15,469,409	11,319,287	17,333,307	12%
Federal Stimulus Funds	7,575,590	7,231,083	5,875,630	-22%
Low Carbon Transit Ops Prog	196,855	209,669	600,000	205%
BART Express Funds	891,994	891,994	864,033	-3%
Other State Grants	130,800	130,800	134,731	3%
Dougherty Valley Dev Fees	150,000	150,000	150,000	0%
Other Local Grants/Contributions	6,000	6,179	-	-100%
RM 2/Other- Express	102,464	118,255	117,538	15%
Lifeline	-	-	-	
Subtotal Fixed Route	35,932,961	31,566,413	37,716,799	5%
Paratransit				
Fare revenue	160,000	68,093	78,307	-51%
Fare revenue - LAVTA	389,313	-	-	-100%
Special service - One Seat Ride	50,000	158,939	182,779	266%
FTA Section 5307	1,240,000	1,240,000	1,800,000	45%
TDA 4.5	1,211,358	426,565	1,332,243	10%
TDA 4.0	1,807,036	2,364,302	1,692,514	-6%
Measure J	1,800,000	1,772,258	1,772,258	-2%
STA Paratransit & Rev based	612,000	659,855	745,694	22%
LAVTA Fees	1,900,766	1,245,212	1,770,634	-7%
BART ADA Service/Other	200,000	216,660	224,265	12%
Subtotal Paratransit	9,370,473	8,151,884	9,598,694	2%
Total	45,303,434	39,718,297	47,315,493	4%

Operations Expenses

Prior to COVID-19, the authority was already dealing with financial challenges, as expenditure increases have been outpacing revenue sources. In 2019, the Authority addressed this structural deficit by modifying service delivery and increasing fares. This resulted in positive results from higher ridership and revenue, but COVID-19 took hold, and both significantly decreased. In March 2021, the County Connection Board approved a 13% service reduction (about \$3 million savings). The approved frequency reduction on 9 routes had been in place on a temporary basis since October 2020. County Connection staff have continued to monitor ridership trends and financial projections and have determined that it may be appropriate to plan for modest increases to service in FY 2023.

Chart 2: Operations Expenses



Major expenditure categories are discussed in greater detail below, and pages 20 to 34 of this report provide operating expense detail by general ledger account.

Wages and Benefits

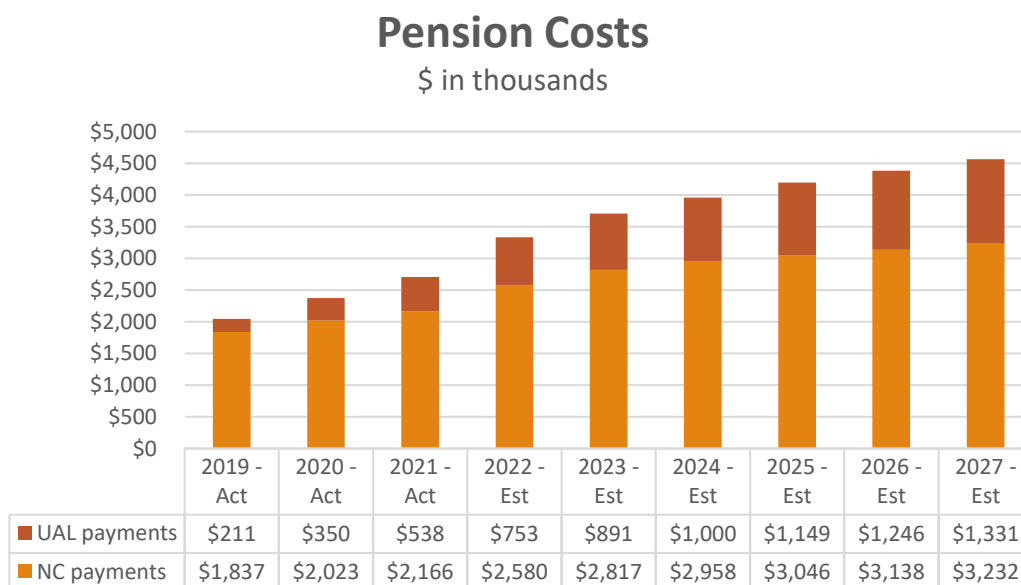
Wages and benefits are the Authority's largest expense. Even before the pandemic, the tight labor market was putting a stress on transit operators, making it difficult to attract and retain qualified bus operators and mechanics. These challenges were only exacerbated by the pandemic. The Authority has made changes to its pay scale for operators in response to these challenges, resulting in a more competitive compensation package. The effect of this change is represented in the budget and forecast. Two of the three Memorandums of Understanding (MOUs) with County Connection's collective bargaining units are up for negotiation in FY 2023. The budget assumes 3% cost of living increases as a standard placeholder, assumptions that recruitment efforts will result in filling vacant operator positions, plus a modest expansion to staffing levels to accommodate an increase to service levels. Refer to page 15 of this report for a detailed breakdown of staffing allocations by full-time equivalent (FTE).

Pensions

County Connection contracts with the California Public Employees' Retirement System (CalPERS) for its employee defined-benefit pension plans. The Authority is statutorily required to pay the Annual Required Contribution (ARC) to CalPERS. The ARC comprises two elements; the Normal Cost (NC), which is the annual cost of service accrual, and the Unfunded Accrued Liability (UAL) payment, which represents the catch-up portion of costs. CalPERS calculates the NC and the UAL based on a 7.0% discount rate, which mirrors its 7.0% expected return on plan assets.

County Connection was able to absorb most of the financial issues with the Great Recession and its pension plan was 99.9% funded in FY 2017, because the pension benefits were not enhanced in the early 2000's like many other agencies. As of the most recent CalPERS actuarial valuation report, County Connection's plan is 87.9% funded. The employer NC rate will increase from 8.91% in FY 2022 to 9.3% in FY 2027. Also, because of lowering the discount rate from 7.5% to 7.0% in recent years, and phasing in investment losses from previous fiscal years, the Authority's UAL payments will increase from \$753 thousand in FY 2022 to \$1.3 million in FY 2027. Pension costs as projected will continue to represent a larger and larger share of total operating expenditures.

Chart 3: CalPERS Pension Costs



Services

Expenses in the services category include legal fees, service repair, and promotions. Primary drivers of increases compared to the FY 2022 budget are increased usage of legal support, plus increased costs for bus engine repair.

Materials and Supplies

The largest expense in the materials and supplies category is diesel fuel. Diesel prices are extraordinarily volatile in today's market. The budget includes conservative but realistic assumptions for pricing in the coming year.

Casualty and Liability

General liability premiums and workers compensation rates are estimated to grow by 5% over FY 2022 budgeted amounts.

Purchased Transportation

Purchased transportation for paratransit services is the Authority's second largest expense. The current contract with Transdev for paratransit services expires June 30, 2022, and a Request for Proposals (RFP) is currently underway, with proposals due in April 2022. The budget assumes rate increases in contract rate resulting from RFP, plus inclusion of fuel in the rate. Contract increases are partially offset by reductions in COVID-related purchased transportation expenses, which are on the decline.

Purchased Transportation – Partner Agencies

The paratransit RFP includes formalizing a pilot project whereby the Authority partnered with Livermore Amador Valley Transit Authority (LAVTA) to serve riders in the regions of both agencies with collaborative and efficient service delivery. In addition, the "One Seat" ride paratransit pilot with adjacent operators proved to be a successful service delivery model, resulting in cost savings and an enhanced rider experience. Therefore, each of these shared services will continue under a new contract for paratransit services in the coming year. These costs are budgeted, but do not impact County Connection's bottom line since they are reimbursed in full by the partner agencies.

Table 4: Operating Expenditures

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2023 PROPOSED BUDGET- OPERATING EXPENDITURES

Category	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Actual	FY 2023 Proposed Budget	% change from FY 2022 Budget
Fixed Route					
Wages	\$13,242,002	\$14,671,029	\$13,288,597	\$15,587,805	6.2%
Fringe benefits-paid time off	2,547,054	2,614,978	2,256,962	2,712,911	3.7%
Fringe benefits-other	8,024,106	9,433,437	8,549,285	10,014,492	6.2%
Total Wages and benefits	23,813,162	26,719,444	24,094,843	28,315,209	6.0%
Services	1,688,585	2,480,350	2,048,377	2,660,800	7.3%
Materials and supplies	2,288,274	2,596,800	3,170,484	3,912,400	50.7%
Utilities	310,867	354,000	324,205	344,500	-2.7%
Casualty and liability	943,892	1,097,500	1,097,500	1,152,375	5.0%
Taxes	228,805	255,015	328,653	309,015	21.2%
Leases and rentals	60,409	58,000	58,000	60,000	3.4%
Miscellaneous	72,754	207,590	170,925	237,500	14.4%
Purchased transportation	1,445,605	1,264,262	273,426	225,000	-82.2%
Total Other Expenses (non-wages)	7,039,192	8,313,517	7,471,569	8,901,590	7.1%
Contingency		900,000		500,000	-44.4%
Subtotal Fixed Route	30,852,355	35,932,961	31,566,413	37,716,799	5.0%
Paratransit					
Wages	215,688	225,242	278,274	286,622	27.3%
Fringe benefits	99,701	133,252	133,713	131,743	-1.1%
Total Wages and benefits	315,389	358,494	411,987	418,365	16.7%
Services	57,669	93,300	88,507	96,000	2.9%
Materials and supplies	731	3,000	490	4,000	33.3%
Utilities	37,567	41,000	35,668	39,000	-4.9%
Liability	13,566	16,100	16,100	16,905	5.0%
Miscellaneous	800	11,000	25,198	20,000	81.8%
Purchased transportation	4,303,121	6,557,500	6,170,261	7,052,906	7.6%
Purchased transp - for partners	323,367	2,290,079	1,403,674	1,951,519	-14.8%
Total Other Expenses (non-wages)	4,736,821	9,011,979	7,739,898	9,180,330	1.9%
Subtotal Paratransit	5,052,210	9,370,473	8,151,885	9,598,694	2.4%
Total Operating Expenses	35,904,565	45,303,434	39,718,298	47,315,493	4.4%
GASBs 68 Pension & 75 OPEB	891,047	-	-	-	
Total Expenses	\$36,795,612	\$45,303,434	\$39,718,298	\$47,315,493	4.4%

Capital Expenditures

The forecast assumes baseline capital expenditures based on the 2016-2025 Short Range Transit Plan (S RTP) completed in March 2016. The S RTP was based on information at that time and assumed a 40-vehicle fleet replacement to begin in FY 2023. Staff intends to initiate this procurement in FY 2023 in accordance with this schedule.

Replacement of 21 paratransit vehicles were also scheduled for FY 2022; this purchase has been pushed forward to FY 2023.

An update to the S RTP is currently underway. In addition to baseline capital expenditures, several necessary facility maintenance and modernization projects are included in the budget and forecast. Major project additions include a fuel tank replacement, replacement of the five hydraulic lifts, concrete pad repairs, expansion of the upper parking lot, and necessary elevator improvements in both main buildings.

Table 5: Capital Program – Budget Year

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2023 CAPITAL PROGRAM-BUDGET YEAR
(\$ in thousands)

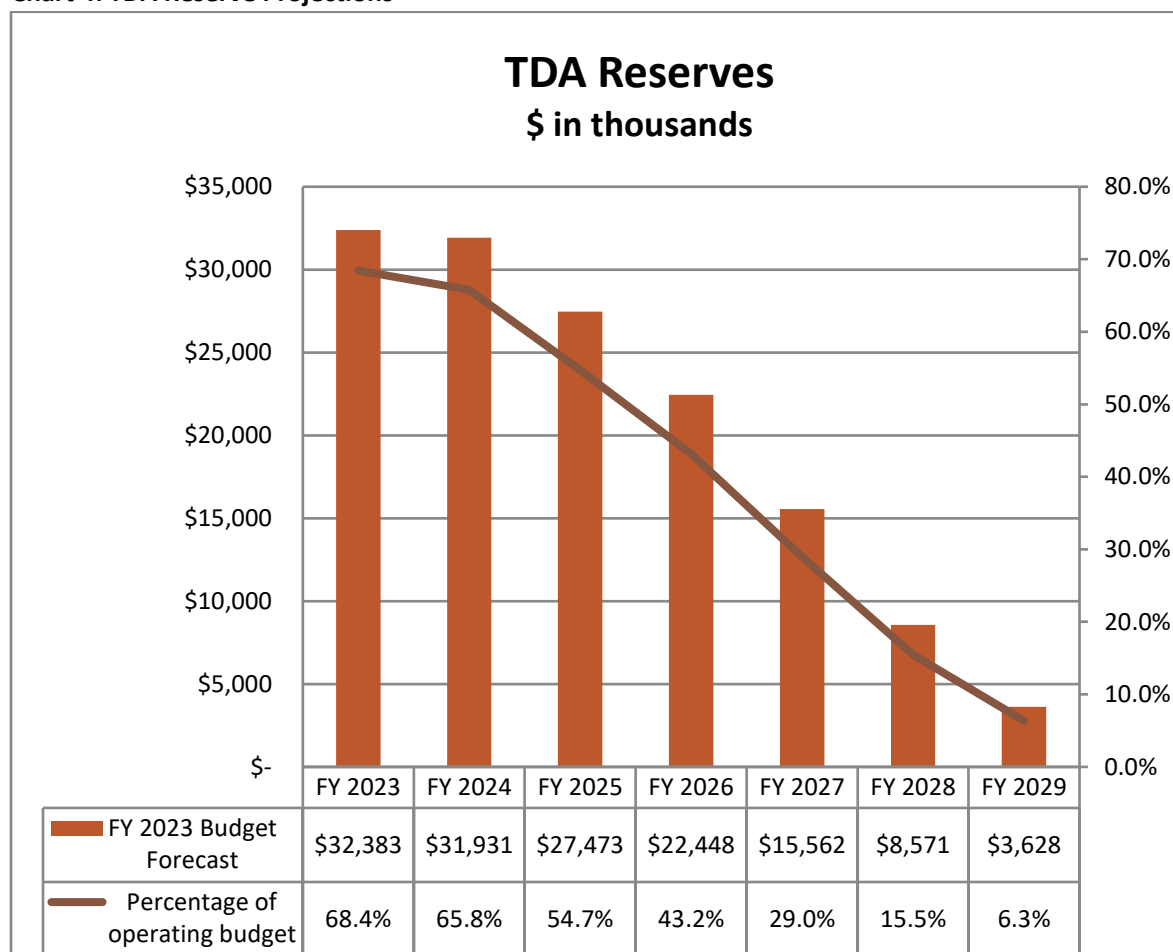
Capital Category	Funding Source		
	Federal 5307	MTC TDA	Total
Non Revenue Fleet	-	99	99
Revenue Fleet	\$ 20,958	\$ 4,919	\$ 25,877
Facility Maintenance and Modernization	-	2,180	2,180
Street Amenities	-	-	-
Information Technology	-	80	80
Maintenance Equipment & Tools	-	50	50
Office Furniture and Equipment	-	80	80
Total	\$ 20,958	\$ 7,408	\$ 28,366

The ten-year capital program can be found at page 16 of this report.

Forecast

Using the current assumptions for fixed route and paratransit services, there are sufficient TDA reserves (25% or above) through FY 2027, due to the injection of federal relief funds during the pandemic. The FY 2023 proposed budget and forecast assumes revenue recovery over the next couple of years, with TDA, STA and Measure J revenue at current estimates and continuing to grow conservatively by 3% a year, which is lower than the average growth of these revenues pre-pandemic. The budget and forecast also include increases to ridership and passenger fares, leveling off at 70% of pre-pandemic levels by FY 2027.

Chart 4: TDA Reserve Projections



A financial forecast of operating and capital expenditures can be found at pages 17 to 18 of this document. A breakdown of TDA reserve utilization and projected fund balance can be found at page 19.

Table 6: Staffing Levels

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
STAFFING

Position Type	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 ACTUAL	FY 2023 PROPOSED
Transportation						
Transportation administration	4.0	3.0	4.0	4.0	4.0	4.0
Training	1.0	2.0	0.0	1.0	1.0	1.0
Transit Supervisor/Dispatcher	11.0	12.0	11.0	11.0	11.0	12.0 (a)
	16.0	17.0	15.0	16.0	16.0	17.0
Full-time runs	116.0	116.0	108.0	111.0	100.0	115.0
Part-time runs	4.0	4.0	3.0	4.0	4.0	4.0
Full-time stand-by (Protection)	36.0	34.0	39.0	36.0	35.0	36.0
	156.0	154.0	150.0	151.0	139.0	155.0 (b)
Total Transportation	172.0	171.0	165.0	167.0	155.0	172.0
Maintenance						
Maintenance administration	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
	11.0	11.0	11.0	11.0	11.0	11.0
Mechanic, Level VI	3.0	2.0	2.0	4.0	1.0	4.0
Mechanic, Level V	3.0	3.0	3.0	3.0	2.0	3.0
Mechanic, Level IV	5.0	5.0	4.0	5.0	4.0	5.0
Mechanic, Level III	6.0	5.0	5.0	5.0	5.0	5.0
Mechanic, Level II	-	-	2.0	2.0	2.0	2.0
Mechanic, Level I	2.0	2.0	-	0.0	2.0	-
Bus service workers	9.0	9.0	8.0	11.0	10.0	11.0
	28.0	26.0	24.0	30.0	26.0	30.0
Total Maintenance	39.0	37.0	35.0	41.0	37.0	41.0
General Administration						
General Administration	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
Stores workers	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
Human Resources	3.0	3.0	2.0	2.0	2.0	2.0
Marketing	1.0	1.0	1.0	1.0	1.0	2.0 (c)
Customer service	6.0	6.0	6.0	6.0	6.0	6.0
IT	4.0	4.0	3.0	3.0	3.0	3.0
Planning/Scheduling	6.0	4.0	5.0	5.0	4.0	6.0 (d)
Subtotal in full time equivalents	32.0	30.0	29.0	29.0	28.0	31.0
Fixed Route Operations Total	243.0	238.0	229.0	237.0	220.0	244.0
Paratransit	3.0	3.0	3.0	3.0	4.0	4.0 (e)
Total Operations	246.0	241.0	232.0	240.0	224.0	248.0

(a) Addition of one Supervisor

(b) Increase total Operator pool to pre-pandemic level

(c) Director of Marketing vacancy

(d) Planning Manager vacancy plus addition of Grants Administrator

(e) Addition of Manager of Accessible Services in FY22

Table 7: Ten Year Capital Program

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
CAPITAL PROGRAM
FISCAL YEARS 2020 - 2029
\$ In Thousands

	actuals		estimated	proposed	projected					
Capital Program (a):	FY2020	FY2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Non Revenue Fleet	\$ 369	\$ 367	\$ -	\$ 99	\$ 126	\$ 109	\$ -	\$ 70	\$ 70	\$ 100
Revenue Fleet	-	-	-	25,877	-	-	-	16,857	15,673	-
Facility Maintenance & Modernization	100	100	50	2,180	4,480	2,080	2,080	225	100	250
Street Amenities	-	-	50	-	50	-	70	50	-	50
Information Technology	85	180	50	80	150	85	100	150	100	350
Maintenance Equipment & Tools	65	50	50	50	250	50	50	-	50	150
Office Furniture and Equipment	70	50	50	80	100	100	80	25	50	50
Total Capital Program	\$ 689	\$ 747	\$ 250	\$ 28,366	\$ 5,156	\$ 2,424	\$ 2,380	\$ 17,377	\$ 16,043	\$ 950
Capital Program by Service:										
Fixed-Route	\$ 689	\$ 747	\$ 250	\$ 27,177	\$ 5,156	\$ 2,424	\$ 2,380	\$ 17,377	\$ 16,043	\$ 950
Paratransit	-	-	-	1,189	-	-	-	-	-	-
Total Capital Program by Service	\$ 689	\$ 747	\$ 250	\$ 28,366	\$ 5,156	\$ 2,424	\$ 2,380	\$ 17,377	\$ 16,043	\$ 950
Capital Funding by Source	FY2020	FY2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Federal 5307	\$ -	\$ -	\$ -	20,958	\$ -	\$ -	\$ -	\$ 13,636	\$ 12,677	\$ -
State - LCTOP	-	-	-	-	-	-	-	-	-	-
Bridge Toll Revenue	-	-	-	-	-	-	-	-	-	-
Transportation Development Act	689	747	250	7,408	6,656	2,424	2,380	3,741	3,366	950
Transportation Development Act Rollover	-	-	-	-	-	-	-	-	-	-
Total Capital Funding by Source	\$ 689	\$ 747	\$ 250	\$ 28,366	\$ 6,656	\$ 2,424	\$ 2,380	\$ 17,377	\$ 16,043	\$ 950
Revenue Fleet Replacements	FY2020	FY2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2028 (a)
# Fixed Route Vehicles	-	-	-	40	-	-	-	40	-	-
# Paratransit Vehicles	-	-	-	21	-	-	-	-	-	-
Total Revenue Fleet Replacement	-	-	-	61	-	-	-	40	-	-

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

Table 8: Ten Year Financial Forecast - Operating

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FINANCIAL FORECAST
FISCAL YEARS 2020 - 2029 \$ In Thousands

	actuals		estimated	proposed	projected					
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenue Hours	206,764	178,422	180,000	184,500	189,113	193,840	198,686	200,000	200,000	200,000
Passenger Fares	2,646	942	1,524	1,735	1,778	1,823	1,868	1,915	1,915	1,915
Special Fares	1,652	350	439	491	565	649	649	649	649	649
Advertising	453	69	269	300	344	354	361	368	375	375
Non-Operating Revenue	375	175	112	100	101	102	103	104	105	106
FEMA - COVID	33	(33)	-	-	-	-	-	-	-	-
Federal Stimulus Funds	5,541	1,359	7,231	5,876	3,917	-	-	-	-	-
LCTOP Utilization	388	235	210	600	197	197	197	197	197	197
Other State Grants - SB1 State of Good Repair	124	64	131	135	135	135	135	135	135	135
STA Population & Revenue Based Guarantee	3,562	2,486	2,896	3,433	3,442	3,524	3,608	3,694	3,768	3,844
STA Population & Revenue Based - <i>Non Guar</i>	1,470	1,318	1,332	1,345	1,358	1,372	1,386	1,399	1,427	1,456
TDA 4.0 Utilization	8,986	16,747	11,319	17,334	20,335	25,125	26,188	27,202	28,244	29,244
Measure J	4,960	5,278	4,937	5,237	5,342	5,476	5,613	5,781	5,954	6,228
BART Express Funds	862	938	892	864	873	881	890	899	917	935
Dougherty Valley Dev Fees	152	126	150	150	-	-	-	-	-	-
Other Local Grants	-	426	6	-	-	-	-	-	-	-
RM2/Other - Express	84	151	118	118	118	118	118	118	118	118
Lifeline	230	223	-	-	-	-	-	-	-	-
TOTAL FIXED ROUTE OPERATING REVENUE	31,518	30,852	31,567	37,717	38,506	39,756	41,116	42,462	43,804	45,202
Op Expenses w/o contingency and GASB adjustments	31,168	30,314	30,813	36,326	37,506	38,607	39,870	41,131	42,443	43,787
<i>CalPERS UAL Expense</i>	350	538	753	891	1,000	1,149	1,246	1,331	1,361	1,415
% change over prior year	-0.4%	-2.1%	2.3%	17.9%	3.5%	3.2%	3.4%	3.3%	3.2%	3.2%
GASB 68 Pension & GASB 75 OPEB adjustment	1,659	891								
Operating expense contingency	-	-		500	-	-	-	-	-	-
TOTAL FIXED ROUTE OPERATING EXPENSES	33,177	31,743	31,566	37,717	38,506	39,756	41,116	42,462	43,804	45,202
% change over prior year	3.92%	-4.32%	-0.56%	19.49%	2.09%	3.25%	3.42%	3.27%	3.16%	3.19%
Revenue Hours	57,485	29,142	50,000	60,000	66,000	75,900	91,080	109,296	112,575	115,952
Passenger Fares	398	74	68	78	108	151	168	168	168	168
Passenger Fares - One Seat Ride Demo	-	38	159	183	-	-	-	-	-	-
FTA Section 5307	1,395	1,046	1,240	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Federal Stimulus Funds	1,370	-	-	-						
TDA 4.5	918	591	427	1,332	1,370	1,408	1,447	1,488	1,529	1,572
TDA 4.0	(596)	334	2,364	1,693	2,063	2,294	2,554	2,769	2,959	3,099
Measure J	1,814	1,937	1,773	1,771	1,806	1,851	1,897	1,954	2,013	2,106
STA Paratransit & Revenue Based	783	534	660	746	834	851	860	868	877	886
LAVTA Fares/Fees Demonstration	-	294	1,245	1,771	1,824	1,879	1,935	1,993	2,053	2,115
Bart ADA service	205	204	217	224	226	228	230	232	234	236
TOTAL PARATRANSIT OPERATING REVENUE	6,287	5,052	8,151	9,599	10,031	10,462	10,891	11,272	11,633	11,982
TOTAL PARATRANSIT OPERATING EXPENSES	6,287	5,052	8,152	9,599	10,031	10,462	10,891	11,272	11,633	11,982
% change over prior year	-0.1%	-19.6%	61.4%	17.8%	4.5%	4.3%	4.1%	3.5%	3.2%	3.0%
TOTAL OPERATING EXPENSES	\$ 39,464	\$ 36,795	\$ 39,718	\$ 47,316	\$ 48,537	\$ 50,218	\$ 52,008	\$ 53,734	\$ 55,438	\$ 57,184

Table 9: Ten Year Financial Forecast - Capital

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FINANCIAL FORECAST
FISCAL YEARS 2020 - 2029 \$ In Thousands

	actuals		estimated	proposed	projected					
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Capital Revenue										
Federal 5307	-	-	-	20,958	-	-	-	13,636	12,677	-
State Prop 1B PTMISEA - Rolling Stock	-	-	-	-	-	-	-	-	-	-
State Prop 1B PTMISEA - Facility Rehab	-	-	-	-	-	-	-	-	-	-
State - LCTOP	-	-	-	-	-	-	-	-	-	-
Lifeline - 1B Population based Bonds	-	-	-	-	-	-	-	-	-	-
Transportation Development Act	689	747	250	7,408	2,747	2,424	2,380	3,741	3,366	950
TOTAL CAPITAL REVENUE	\$ 689	\$ 747	\$ 250	\$ 28,366	\$ 2,747	\$ 2,424	\$ 2,380	\$ 17,377	\$ 16,043	\$ 950
	\$ 689	\$ 747	\$ 250	\$ 28,366	\$ 2,747	\$ 2,424	\$ 2,380	\$ 17,377	\$ 16,043	\$ 950

Table 10: Ten Year TDA Reserves Projection

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
TDA RESERVES
FISCAL YEARS 2020 - 2029 \$ In Thousands

	actuals		estimated	proposed	projected					
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Beginning Balance	\$ 18,359	\$ 27,818	\$ 31,513	\$ 34,797	\$ 32,383	\$ 31,931	\$ 27,473	\$ 22,448	\$ 15,562	\$ 8,571
TDA 4.0 Allocation	\$ 18,538	\$ 21,522	\$ 20,906	\$ 24,021	\$ 24,694	\$ 25,385	\$ 26,096	\$ 26,827	\$ 27,578	\$ 28,350
% change over prior year	-2.65%	16.10%	-2.87%	14.90%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
TDA 4.0 Needed for Operations and Capital:										
Used for Fixed route operations	(8,986)	(16,747)	(11,319)	(17,334)	(20,335)	(25,125)	(26,188)	(27,202)	(28,244)	(29,244)
Used for Paratransit operations	596	(334)	(2,364)	(1,693)	(2,063)	(2,294)	(2,554)	(2,769)	(2,959)	(3,099)
TDA Used for Operations	(8,390)	(17,081)	(13,683)	(19,027)	(22,398)	(27,419)	(28,742)	(29,972)	(31,203)	(32,343)
Used for Capital Program	(689)	(747)	(250)	(7,408)	(2,747)	(2,424)	(2,380)	(3,741)	(3,366)	(950)
Ending TDA Reserve	\$ 27,818	\$ 31,513	\$ 38,485	\$ 32,383	\$ 31,931	\$ 27,473	\$ 22,448	\$ 15,562	\$ 8,571	\$ 3,628
Number Of Months of Operating Expenses in Reserve	8.5	10.3	11.6	8.2	7.9	6.6	5.2	3.5	1.9	0.8
Percentage of operating budget	70.5%	85.6%	96.9%	68.4%	65.8%	54.7%	43.2%	29.0%	15.5%	6.3%

Table 11: Operating Expense Detail

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2021 Actual	FY 2022	FY 2022	Over (Under)	FY 2023	Over (Under)	Over (Under)
		Budget	Estimated Actual	FY 2022 Budget	Proposed Budget	\$ FY 2022 Budget	% FY 2022 Budget
FIXED ROUTE							
Wages, Operators	7,223,717	7,940,000	7,361,589	(578,411)	8,289,360	349,360	
Wages, Operator/trainer	34	60,000	-	(60,000)	150,000	90,000	
Wages, Trans Admin	1,118,548	1,182,628	1,148,492	(34,136)	1,241,134	58,506	
Wages, Scheduling	83,853	77,757	87,639	9,882	90,268	12,511	
Wages, Maint Admin	530,758	543,367	404,805	(138,562)	559,668	16,301	
Wages, Building Maint.	401,137	382,786	475,776	92,990	490,049	107,263	
Wages, Customer Service	371,963	378,705	356,530	(22,175)	390,066	11,361	
Wages, Promotion	64,049	62,705	59,602	(3,103)	156,763	94,058	
Wages, EE Services	209,755	201,713	208,071	6,358	207,764	6,051	
Wages, Finance	422,053	467,045	325,892	(141,153)	480,681	13,636	
Wages, Safety & Trng	-	110,243	46,607	(63,636)	113,550	3,307	
Wages, General Admin	612,943	617,942	586,258	(31,684)	636,105	18,163	
Wages, Board	22,500	26,400	16,878	(9,522)	26,400	-	
Wages, Planning	790,294	764,856	800,930	36,074	845,467	80,611	
Wages, Service Workers	390,455	535,670	426,781	(108,889)	551,740	16,070	
Wages, Serv Wrkr Bonus	1,114	1,750	635	(1,115)	1,803	53	
Wages, Mechanics	978,273	1,306,212	965,347	(340,865)	1,345,398	39,186	
Wages, Mechanic Bonus	5,642	11,250	5,681	(5,569)	11,588	338	
COVID Vaccine incentives	14,915	-	11,085	11,085	-	-	
Total Wages	13,242,002	14,671,029	13,288,597	(1,382,432)	15,587,805	916,776	6.2%
Sick, Operators	454,450	400,000	306,531	(93,469)	417,600	17,600	
Sick, Trans Admin	91,644	34,112	56,684	22,572	35,135	1,023	
Sick, Scheduling	1,029	2,320	-	(2,320)	-	(2,320)	
Sick, Maintenance Admin	6,642	16,184	24,555	8,371	16,670	486	
Sick, Building Maintenance.	15,306	10,980	13,008	2,028	11,309	329	
Sick, Customer Svc	6,464	10,591	4,869	(5,722)	10,909	318	
Sick, Promotion	2,244	1,871	7,265	5,394	1,927	56	
Sick, EE Services	3,139	6,017	1,547	(4,470)	6,198	181	
Sick, Finance	6,078	13,356	7,765	(5,591)	13,757	401	
Sick, Safety & Training	-	3,289	-	(3,289)	3,388	99	

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Actual	Over (Under)	FY 2023 Proposed Budget	Over (Under)	Over (Under)
				FY 2022 Budget		\$ FY 2022 Budget	% FY 2022 Budget
Sick, General Admin	8,139	17,837	1,844	(15,993)	18,372	535	
Sick, Planning	3,516	22,065	3,958	(18,107)	22,727	662	
Sick, Service Workers	8,342	42,272	22,704	(19,568)	43,540	1,268	
Sick, Mechanics	108,203	37,476	45,154	7,678	38,600	1,124	
Sick, Operators - COVID-19	98,349	100,000	16,870	(83,130)	104,400	4,400	
Sick, Trans Admin - COVID-19	1,408	-	4,363	4,363	-	-	
Sick, Building Maintenance. - COVID-19	11,861	-	1,794	1,794	-	-	
Sick, Customer Svc - COVID-19	-	-	2,412	2,412	-	-	
Sick, General Admin - COVID-19	3,518	-	2,334	2,334	-	-	
Sick, Service Workers - COVID-19	2,077	-	9,574	9,574	-	-	
Sick, Mechanics - COVID-19	6,923	-	5,860	5,860	-	-	
Total Sick Pay	841,911	718,370	539,091	(179,279)	744,532	26,162	3.6%
Holiday, Operators	357,980	400,400	343,051	(57,349)	418,018	17,618	
Holiday, Trans Admin	57,998	62,319	64,492	2,173	64,189	1,870	
Holiday, Scheduling	4,048	4,237	5,561	1,324	5,728	1,491	
Holiday, Maintenance Admin	29,116	29,566	26,030	(3,536)	30,453	887	
Holiday, Building Maintenance.	18,695	20,059	23,078	3,019	20,661	602	
Holiday, Customer Svc	18,266	19,346	17,525	(1,821)	19,926	580	
Holiday, Promotion	2,994	3,417	5,529	2,112	3,520	103	
Holiday, EE Services	10,059	10,992	11,705	713	11,322	330	
Holiday, Finance	20,866	24,399	19,258	(5,141)	25,131	732	
Holiday, Safety & Training	-	6,008	1,462	(4,546)	6,188	180	
Holiday, General Admin	34,325	32,583	35,552	2,969	33,560	977	
Holiday, Planning	40,950	40,309	43,279	2,970	41,518	1,209	
Holiday, Service Workers	21,040	27,900	20,211	(7,689)	28,737	837	
Holiday, Mechanics	52,648	69,261	61,821	(7,440)	71,339	2,078	
Total Holiday Pay	668,986	750,796	678,552	(72,244)	780,289	29,493	3.9%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Actual	Over (Under)	FY 2023 Proposed Budget	Over (Under)	Over (Under)
				FY 2022 Budget		\$ FY 2022 Budget	% FY 2022 Budget
Vacation, Operators	506,254	535,600	491,816	(43,784)	559,166	23,566	
Vacation, Trans Admin	94,831	92,404	89,596	(2,808)	95,176	2,772	
Vacation, Scheduling	6,970	7,062	6,661	(401)	6,861	(201)	
Vacation, Maintenance Admin	45,335	48,474	35,900	(12,574)	49,928	1,454	
Vacation, Building Maintenance.	27,117	24,967	30,063	5,096	25,716	749	
Vacation, Customer Svc	26,164	24,718	25,059	341	25,460	742	
Vacation, Promotion	5,621	5,695	5,257	(438)	5,866	171	
Vacation, EE Services	18,083	18,320	17,161	(1,159)	18,870	550	
Vacation, Finance	25,826	33,848	16,885	(16,963)	34,863	1,015	
Vacation, Safety & Training	-	10,013	3,371	(6,642)	10,313	300	
Vacation, General Admin	43,152	46,778	38,197	(8,581)	48,181	1,403	
Vacation, Planning	62,246	54,506	57,603	3,097	56,141	1,635	
Vacation, Service Wrkrs	22,203	30,938	22,422	(8,516)	31,866	928	
Vacation, Mechanics	76,920	112,005	71,763	(40,242)	115,365	3,360	
Vacation, Operators COVID	4,514	-	-	-	-	-	
Total Accrued Vacation	965,239	1,045,328	911,753	(133,575)	1,083,773	38,445	3.7%
Abs Pay, Operators	21,734	58,500	58,500	-	61,074	2,574	
Abs Pay, Trans Admin	3,734	6,361	6,361	-	6,552	191	
Abs Pay, Scheduling	-	432	432	-	445	13	
Abs Pay, Maintenance Admin	-	3,018	3,018	-	3,109	91	
Abs Pay, Building Maintenance.	1,154	2,047	2,047	-	2,108	61	
Abs Pay, Customer Svc	732	1,974	1,974	-	2,033	59	
Abs Pay, Promotion	-	349	349	-	359	10	
Abs Pay, EE Services	-	1,121	1,121	-	1,155	34	
Abs Pay, Finance	-	2,489	2,489	-	2,564	75	
Abs Pay, Safety & Training	-	613	613	-	631	18	
Abs Pay, General Admin	-	3,325	3,325	-	3,425	100	
Abs Pay, Planning	-	4,112	4,112	-	4,235	123	
Separation Pay/Benefits	-	5,000	-	(5,000)	5,150	150	
Abs Pay, Service Wrkrs	1,041	5,542	5,542	-	5,708	166	
Abs Pay, Mechanics	-	5,601	5,601	-	5,769	168	
PPTO Abs Pay, Trans Admin - COVID	-	-	216	216	-	-	

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Actual	Over (Under)	FY 2023 Proposed Budget	Over (Under)	Over (Under)
				FY 2022 Budget		\$ FY 2022 Budget	% FY 2022 Budget
PPTO Abs Pay, Operators - COVID	29,692	-	25,663	25,663	-	-	
PPTO Abs Pay, Service Workers - COVID	3,119	-	2,604	2,604	-	-	
PPTO Abs Pay, Mechanics - COVID	7,766	-	3,598	3,598	-	-	
Total Absence Pay	70,919	100,484	127,565	27,081	104,318	3,834	3.8%
Total Paid Time Off	2,547,054	2,614,978	2,256,962	(358,016)	2,712,911	97,933	3.7%
Total Compensation	15,789,057	17,286,007	15,545,559	(1,740,448)	18,300,716	1,014,709	5.9%
FICA, Operators	118,482	133,120	110,866	(22,254)	138,977	5,857	
FICA, Trans Admin	18,102	19,793	18,619	(1,174)	20,387	594	
FICA, Scheduling	1,292	1,331	1,651	320	1,701	370	
FICA, Maintenance Admin	3,751	4,260	4,214	(46)	4,388	128	
FICA, Building Maintenance.	6,490	6,388	7,750	1,362	7,982	1,594	
FICA, Customer Service	5,929	6,313	6,152	(161)	6,502	189	
FICA, Promotion	1,118	1,074	1,063	(11)	1,094	20	
FICA, EE Services	3,522	3,453	3,729	276	3,840	387	
FICA, Finance	7,083	7,665	5,841	(1,824)	7,895	230	
FICA, Safety & Training	-	2,000	696	(1,304)	2,060	60	
FICA, General Admin	10,400	11,069	10,017	(1,052)	11,401	332	
FICA, Board Members	1,721	2,020	1,291	(729)	2,020	-	
FICA, Planning	12,522	12,664	13,202	538	13,598	934	
FICA, Service Workers	6,376	9,265	7,258	(2,007)	9,543	278	
FICA, Mechanics	13,843	19,855	14,453	(5,402)	20,451	596	
Total FICA/Medicare	210,630	240,270	206,800	(33,470)	251,840	11,570	4.8%
PERS-RET, Operators	1,047,857	1,214,833	1,222,598	7,765	1,262,373	47,540	
PERS-RET, Trans Admin	252,823	297,547	318,484	20,937	365,291	67,744	
PERS-RET, Scheduling	23,159	20,312	28,878	8,566	24,803	4,491	
PERS-RET, Maintenance Admin	128,985	158,066	153,373	(4,693)	169,244	11,178	
PERS-RET, Bldg Maintenance.	57,608	71,024	69,589	(1,435)	84,179	13,155	
PERS-RET, Customer Svc	63,087	67,625	77,664	10,039	73,112	5,487	
PERS-RET, Promotion	25,020	17,723	30,867	13,144	22,052	4,329	
PERS-RET, EE Services	41,431	49,052	50,272	1,220	52,034	2,982	
PERS-RET, Finance	83,620	97,071	91,460	(5,611)	102,566	5,495	

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Actual	Over (Under)	FY 2023 Proposed Budget	Over (Under)	
				FY 2022 Budget		\$	%
						FY 2022 Budget	FY 2022 Budget
PERS-RET, Sfty & Training	24,924	31,728	34,813	3,085	37,789	6,061	
PERS-RET, Gen Admin	105,595	137,353	125,984	(11,369)	142,474	5,121	
PERS-RET, Planning	86,492	130,044	103,721	(26,323)	140,692	10,648	
GM-457 Retirement	18,000	19,000	18,000	(1,000)	19,000	-	
PERS-RET, Service Wrkr	57,411	80,850	71,501	(9,349)	106,396	25,546	
PERS-RET, Mechanics	168,992	226,401	201,456	(24,945)	234,858	8,457	
Total Retirement	2,185,004	2,618,629	2,598,660	(19,969)	2,836,862	218,233	8.3%
Medical, Operators	637,282	702,490	706,446	3,956	737,615	35,125	
Medical, Trans Admin	95,518	124,090	113,108	(10,982)	130,295	6,205	
Medical, Scheduling	8,332	9,510	7,650	(1,860)	9,986	476	
Medical, Maintenance Admin	38,819	39,670	31,861	(7,809)	41,654	1,984	
Medical, Building Maintenance.	50,750	52,800	54,904	2,104	57,649	4,849	
Medical, Customer Svc	32,144	35,060	36,719	1,659	38,555	3,495	
Medical, Promotion	5,234	5,430	5,680	250	5,964	534	
Medical, Finance	24,688	31,470	22,515	(8,955)	33,044	1,574	
Medical, Safety & Training	1,998	7,370	-	(7,370)	7,739	369	
Medical, General Admin	70,933	74,690	27,539	(47,151)	78,425	3,735	
Medical, Planning	31,476	44,440	30,282	(14,158)	46,662	2,222	
Medical, Service Workers	205,356	266,120	290,405	24,285	304,926	38,806	
Medical, Mechanics	358,877	459,650	350,879	(108,771)	482,633	22,983	
Medical Admin Charge	8,390	10,500	8,868	(1,632)	11,025	525	
Medical, Retirees	239,144	275,000	279,932	4,932	288,750	13,750	
OPEB benefits	307,271	179,343	179,343	-	188,310	8,967	
Total Medical	2,116,213	2,317,633	2,146,132	(171,501)	2,463,228	145,595	6.3%
Dental, Operators	223,481	241,741	226,000	(15,741)	253,828	12,087	
Dental, Trans Admin	30,753	34,300	37,236	2,936	36,015	1,715	
Dental, Scheduling	1,966	2,291	1,482	(809)	2,406	115	
Dental, Maintenance Admin	6,999	10,176	5,722	(4,454)	10,685	509	
Dental, Building Maintenance.	10,010	11,090	12,690	1,600	11,645	555	
Dental, Customer Svc	9,776	13,000	10,711	(2,289)	13,650	650	
Dental, Promotion	1,353	1,510	1,482	(28)	1,586	76	
Dental, EE Services	2,940	3,100	3,221	121	3,255	155	

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Actual	Over (Under)	FY 2023 Proposed Budget	Over (Under)	
				FY 2022 Budget		\$	%
						FY 2022 Budget	FY 2022 Budget
Dental, Finance	7,292	9,150	6,950	(2,200)	9,608	458	
Dental, Safety & Training	66	2,400	1,195	(1,205)	2,520	120	
Dental, General Admin	10,081	11,170	11,046	(124)	11,729	559	
Dental, Planning	9,162	12,916	9,839	(3,077)	13,562	646	
Total Dental	313,879	352,844	327,575	(25,269)	370,486	17,642	5.0%
WC, Operators	653,676	778,750	778,752	2	817,688	38,938	
WC, Trans Admin	63,001	82,500	82,500	-	84,975	2,475	
WC, Scheduling	7,868	5,000	5,004	4	5,250	250	
WC, Maintenance Admin	19,679	26,250	26,256	6	27,563	1,313	
WC, Building Maintenance.	23,623	31,250	31,248	(2)	32,813	1,563	
WC, Customer Svc	31,491	31,250	31,248	(2)	32,813	1,563	
WC, Promotion	3,944	5,000	5,004	4	5,250	250	
WC, EE Services	11,811	10,000	9,996	(4)	10,500	500	
WC, Finance	19,679	26,250	26,256	6	27,563	1,313	
WC, Safety & Training	7,868	5,000	5,004	4	5,250	250	
WC, General Admin	22,456	36,250	36,252	2	38,063	1,813	
WC, Planning	48,414	51,250	51,252	2	53,813	2,563	
WC, Service Workers	39,378	57,500	57,504	4	60,379	2,879	
WC, Mechanics	74,812	98,750	98,748	(2)	103,688	4,938	
Total Workers Comp	1,027,700	1,245,000	1,245,024	24	1,305,604	60,604	4.9%
Life, Operators	66,457	71,340	65,563	(5,777)	74,907	3,567	
Life, Trans Admin	8,850	10,580	9,546	(1,034)	11,109	529	
Life, Scheduling	733	800	770	(30)	840	40	
Life, Maintenance Admin	4,947	5,800	4,222	(1,578)	6,090	290	
Life, Building Maintenance.	3,677	4,120	3,659	(461)	4,326	206	
Life, Customer Svc	3,311	3,600	3,476	(124)	3,780	180	
Life, Promotion	592	630	622	(8)	662	32	
Life, EE Services	1,677	1,900	1,761	(139)	1,995	95	
Life, Finance	3,758	4,700	2,979	(1,721)	4,935	235	
Life, Safety & Training	-	960	-	(960)	1,008	48	
Life, General Admin	4,411	6,800	4,619	(2,181)	7,140	340	

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Actual	Over (Under)	FY 2023 Proposed Budget	Over (Under)	
				FY 2022 Budget		\$	%
						FY 2022 Budget	FY 2022 Budget
Life, Planning	6,576	7,020	6,882	(138)	7,371	351	
Total Life Insurance	104,990	118,250	104,099	(14,151)	124,163	5,913	5.0%
SUI, Operators	25,410	45,000	24,521	(20,479)	47,250	2,250	
SUI, Trans Admin	2,291	7,531	1,578	(5,953)	7,757	226	
SUI, Scheduling	175	443	155	(288)	160	(283)	
SUI, Maintenance Admin	875	2,215	974	(1,241)	2,281	66	
SUI, Building Maintenance.	1,225	2,658	1,109	(1,549)	2,791	133	
SUI, Customer Svc	1,050	3,101	695	(2,406)	3,256	155	
SUI, Promotion	175	443	123	(320)	465	22	
SUI, Safety & Training	-	443	159	(284)	465	22	
SUI, General Admin	1,353	3,544	2,217	(1,327)	3,721	177	
SUI, EE Services	350	886	410	(476)	930	44	
SUI, Finance	875	2,215	1,072	(1,143)	2,326	111	
SUI, Planning	1,960	3,101	2,025	(1,076)	3,256	155	
SUI, Service Workers	1,820	4,873	2,683	(2,190)	5,019	146	
SUI, Mechanics	2,679	8,417	2,114	(6,303)	8,670	253	
Total SUI	40,238	84,870	39,836	(45,034)	88,347	3,477	4.1%
Operator Uniforms	43,884	50,000	46,105	(3,895)	50,000	-	
Uniforms - Maintenance. Pers.	27,403	21,000	23,395	2,395	25,000	4,000	
Total Uniforms	71,287	71,000	69,500	(1,500)	75,000	4,000	5.6%
Operator Medical Exams	12,765	16,000	9,990	(6,010)	15,000	(1,000)	
Emp Assistance Prog.	15,930	15,000	12,769	(2,231)	16,000	1,000	
Cafeteria Plan- Admin	518,797	636,676	491,803	(144,873)	668,510	31,834	
Cafeteria Plan-ATU	1,372,738	1,653,765	1,242,825	(410,940)	1,736,453	82,688	
Mechanic Tool Allowance	11,242	14,500	14,300	(200)	15,000	500	
Wellness Program	12,853	32,000	26,582	(5,418)	32,000	-	
Substance Abuse Prog.	9,840	17,000	13,390	(3,610)	16,000	(1,000)	
Total Other Benefits	1,954,164	2,384,941	1,811,659	(573,282)	2,498,963	114,022	4.8%
Total Benefits	10,571,160	12,048,415	10,806,246	(1,242,169)	12,727,404	678,989	5.6%
Total Wages and Benefits	23,813,162	26,719,444	24,094,843	(2,624,601)	28,315,209	1,595,765	6.0%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Actual	Over (Under)	FY 2023 Proposed Budget	Over (Under)	Over (Under)
				FY 2022 Budget		\$ FY 2022 Budget	% FY 2022 Budget
Management Services	98,975	35,000	70,717	35,717	70,000	35,000	
Agency Fees	50	150	-	(150)	-	(150)	
In-Service Monitoring	-	5,500	5,000	(500)	5,500	-	
Mobility Services	17,813	25,000	19,626	(5,374)	25,000	-	
Schedules/Graphics	66,440	100,000	46,146	(53,854)	100,000	-	
Promotions	14,947	170,000	148,379	(21,621)	170,000	-	
Recruitment	8,472	10,000	8,779	(1,221)	20,000	10,000	
Hiring Costs	1,720	15,000	15,000	-	15,000	-	
Legal Fees	322,987	380,000	284,032	(95,968)	430,000	50,000	
Legal Fees - COVID	2,359	-	-	-	-	-	
Financial services	4,200	12,500	12,500	-	12,500	-	
Auditor Fees	42,140	50,000	48,500	(1,500)	50,000	-	
Freight In and Out	5,207	7,000	6,997	(3)	7,500	500	
Bid and Hearing Notices	526	900	900	-	900	-	
Service Development	-	75,000	25,000	(50,000)	100,000	25,000	
Trans. Printing/Reproduc.	5,249	6,000	3,000	(3,000)	6,000	-	
Payroll Services	76,347	87,500	80,736	(6,764)	87,500	-	
Bank service charge	16,326	25,500	17,000	(8,500)	20,000	(5,500)	
Commuter check process fee	-	300	291	(9)	300	-	
Pay PERS file upload	4,546	6,000	7,205	1,205	6,000	-	
Temporary Help-All depts	15,555	25,000	25,000	-	25,000	-	
Clipper Fees	14,027	150,000	80,000	(70,000)	100,000	(50,000)	
SVR-Differential/Radiator	7,919	8,500	8,461	(39)	8,500	-	
SVR-Transmission	406	33,000	23,622	(9,378)	44,000	11,000	
SVR-Upholstery/Glass	-	8,000	5,000	(3,000)	-	(8,000)	
SVR-Upholstery/Glass - COVID	-	6,000	-	(6,000)	6,000	-	
SVR-Towing	4,713	12,000	4,714	(7,286)	10,000	(2,000)	
SVR-Engine Repair	7,000	60,400	60,000	(400)	156,000	95,600	
SVR-Body Repair	68,768	96,000	77,331	(18,669)	96,000	-	
SVR-Electric Bus Repair	-	50,000	-	(50,000)	50,000	-	
Emission controls	9,155	62,500	53,278	(9,222)	62,500	-	
Support Vehicle maint	22,680	14,500	13,950	(550)	14,500	-	
IT Supplies/replacements	3,536	10,000	5,149	(4,851)	1,000	(9,000)	

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Actual	Over (Under)	FY 2023 Proposed Budget	Over (Under)	Over (Under)
				FY 2022 Budget		\$ FY 2022 Budget	% FY 2022 Budget
Clever Devices/rideck maint	253,927	264,000	261,544	(2,456)	278,000	14,000	
Office Equipment Maint.	23,874	28,000	28,000	-	28,000	-	
Building Maint. Service	86,365	99,000	95,547	(3,453)	99,000	-	
Landscape Service	86,050	79,000	79,750	750	79,000	-	
IT Contracts	145,377	200,000	167,103	(32,897)	200,000	-	
Radio Maint. Service	330	12,500	10,000	(2,500)	12,500	-	
Contract Cleaning Service	2,814	3,600	2,500	(1,100)	3,600	-	
Waste Removal	18,780	19,000	19,930	930	21,000	2,000	
Hazardous Waste	122,125	115,000	115,234	234	115,000	-	
Fire Monitoring	4,800	3,000	2,811	(189)	3,000	-	
Security Services	102,081	103,000	102,645	(355)	115,000	12,000	
Other Services	-	7,000	7,000	-	7,000	-	
Total Services	1,688,585	2,480,350	2,048,377	(431,973)	2,660,800	180,450	7.3%
Diesel Fuel	1,018,675	1,300,000	1,876,529	576,529	2,562,500	1,262,500	
Oils and Lubricants	74,686	75,000	79,626	4,626	88,000	13,000	
Gasoline	15,298	25,000	20,896	(4,104)	24,000	(1,000)	
PG&E - WC Trolley	42,579	90,000	79,087	(10,913)	90,000	-	
Tires and Tubes	206,708	205,000	179,330	(25,670)	205,000	-	
Safety Supply	-	5,000	2,500	(2,500)	5,000	-	
Transportation Supplies	9,645	14,000	8,912	(5,088)	14,000	-	
CLIPPER Relief Cards for EE's	(101)	40,000	111	(39,889)	-	(40,000)	
CSS-Soaps	1,976	5,000	5,223	223	5,500	500	
CSS-Cleaning	5,726	20,000	11,346	(8,654)	15,000	(5,000)	
CSS-Safety	18,192	55,000	40,248	(14,752)	45,000	(10,000)	
CSS-Antifreeze	6,304	6,000	5,775	(225)	6,000	-	
CSS-Gases	5,905	4,500	14,173	9,673	7,000	2,500	
Oil Analysis	8,250	8,300	8,250	(50)	8,400	100	
Equipment/Garage Exp.	34,758	30,000	28,399	(1,601)	30,000	-	
Coach Repair Parts	580,169	530,000	617,712	87,712	600,000	70,000	
Shelter/Bus Stop Supply	5,209	8,000	3,000	(5,000)	8,000	-	
Janitorial Supplies	20,322	30,000	30,232	232	30,000	-	
Lighting Supply	-	4,500	2,500	(2,000)	4,500	-	
Building Repair Supply	53,388	40,000	57,228	17,228	50,000	10,000	

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Actual	Over (Under)	FY 2023 Proposed Budget	Over (Under)	
				FY 2022 Budget		\$	%
						FY 2022 Budget	FY 2022 Budget
Landscape Supply	1,378	4,500	1,157	(3,343)	2,500	(2,000)	
Tickets, Passes, Xfrs	419	3,000	1,000	(2,000)	3,000	-	
Supplies - Offsites	-	1,000	910	(90)	1,000	-	
Personnel Office Supply	1,456	3,000	3,000	-	3,000	-	
Office Supplies-Administration	11,644	14,000	13,740	(260)	14,000	-	
Office Supplies-Maint.	1,975	2,500	2,520	20	2,500	-	
Postage	8,318	9,000	7,583	(1,417)	9,000	-	
Obsolete Parts Write-Off	57,889	-	18	18	-	-	
Safety Contingency Plans	-	3,000	1,500	(1,500)	3,000	-	
Training Supply	735	5,000	2,766	(2,234)	5,000	-	
Contracts & Grants Supply	3,105	2,000	2,000	-	2,000	-	
Supplies- IC	1,183	4,000	3,214	(786)	4,000	-	
Safety Supply	-	25,500	25,000	(500)	25,000	(500)	
Repair parts-grant exp	-	25,000	25,000	-	25,000	-	
COVID-19 Supplies	92,485	-	10,000	10,000	15,500	15,500	
Total Materials & Supplies	2,288,274	2,596,800	3,170,484	573,684	3,912,400	1,315,600	50.7%
Telephone Svc - TC				-		-	
Pacific Gas and Electric	167,442	195,000	174,185	(20,815)	195,000	-	
PG&E - WC Trolley	-	-	-	-	-	-	
Telephone Svc - Concord	43,280	51,000	46,684	(4,316)	40,000	(11,000)	
Contra Costa Water District	36,754	28,000	27,428	(572)	29,500	1,500	
Telephone-Cellular	63,391	80,000	75,908	(4,092)	80,000	-	
Total Utilities	310,867	354,000	324,205	(29,795)	344,500	(9,500)	-2.7%
Physical Damage	100,000	125,000	125,000	-	131,250	6,250	
Property Premiums	38,493	42,500	42,500	-	44,625	2,125	
Other Premiums	36,367	40,000	40,000	-	42,000	2,000	
Liability Premiums	594,032	715,000	715,000	-	750,750	35,750	
Insurance/Liability losses	175,000	175,000	175,000	-	183,750	8,750	
Total Insurance	943,892	1,097,500	1,097,500	-	1,152,375	54,875	5.0%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Actual	Over (Under) FY 2022 Budget	FY 2023 Proposed Budget	Over (Under)	Over (Under)
						\$	%
						FY 2022 Budget	FY 2022 Budget
Property Tax	8,667	12,000	8,772	(3,228)	11,000	(1,000)	
Licenses / Registrations	1,940	2,015	1,880	(135)	2,015	-	
Fuel Storage Tank Fees	10,665	14,000	12,000	(2,000)	14,000	-	
Use and Other Taxes	5,493	7,000	6,000	(1,000)	7,000	-	
Sales Tax	202,040	220,000	300,000	80,000	275,000	55,000	
Total Taxes	228,805	255,015	328,653	73,638	309,015	54,000	21.2%
Radio Site Lease-Diablo	47,153	49,000	49,000	0	51,000	2,000	
Equipment Leases	13,256	9,000	9,000	-	9,000	-	
Total Leases	60,409	58,000	58,000	0	60,000	2,000	3.4%
Business Expense-Tran	11	500	250	(250)	500	-	
Business Expense-Admin	1,320	2,000	2,000	-	2,000	-	
Business Expense-Fin	1,204	1,000	1,014	14	1,000	-	
Board Travel	-	25,000	7,950	(17,050)	25,000	-	
Staff Travel	569	75,000	59,781	(15,219)	75,000	-	
CTA Dues	16,000	16,500	16,500	-	16,500	-	
APTA Dues	35,500	35,500	35,500	-	35,500	-	
Other Memberships	3,000	3,090	3,000	(90)	4,000	910	
Business Expense	632	3,000	1,977	(1,023)	3,000	-	
Training Program	850	20,000	18,430	(1,570)	20,000	-	
Training / Subs-Gm	2,170	4,000	2,995	(1,005)	4,000	-	
Misc exp	-	1,000	1,000	-	1,000	-	
Employee Functions	11,191	16,000	15,528	(472)	45,000	29,000	
Employee Awards	308	4,000	4,000	-	4,000	-	
Departing Emp gifts	-	1,000	1,000	-	1,000	-	
Total Miscellaneous	72,754	207,590	170,925	(36,665)	237,500	29,910	14.4%
Alamo Creek Shuttle	126,054	131,456	131,344	(112)	137,000	5,656	
St Mary's Shuttle	-	54,431	70,000	15,569	48,000	(22,000)	
Cal State rte. 260 Shuttle	-	128,375	-	(128,375)	-	-	
COVID Transport	313,855	450,000	11,826	(438,174)	9,000	(2,826)	
Meals on Wheels	635,584	500,000	56,195	(443,805)	30,000	(26,195)	

County Connection

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

OPERATING EXPENSE DETAIL

Account Desc	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Actual	Over (Under)		FY 2023		Over (Under)	Over (Under)
				FY 2022 Budget		Proposed Budget		\$	%
								FY 2022 Budget	FY 2022 Budget
School District Meals	316,758	-	1,046	1,046		1,000		(46)	
Vaccine transport	3,452	-	-	-		-		-	
Fuel for special pt	49,902	-	3,015	3,015		-		(3,015)	
Total Purchased Transportation	1,445,605	1,264,262	273,426	(990,836)		225,000		(48,426)	-3.8%
Total Other Operating Expense	7,039,192	8,313,517	7,471,569	(841,948)		8,901,590		1,578,909	19.0%
Contingency		900,000		(900,000)		500,000		500,000	
TOTAL FIXED ROUTE EXPENSES	30,852,355	35,932,961	31,566,413	(4,366,548)		37,716,799		3,674,674	10.2%

Paratransit

Wages	215,688	225,242	278,274	53,032	286,622	8,348
Sick Wages	3,125	6,539	6,489	(50)	6,684	195
Holiday Pay	9,048	12,347	9,415	(2,932)	9,698	282
Vacation Pay	5,057	13,500	11,710	(1,790)	12,061	351
Absence pay	579	1,219	-	(1,219)	-	-
Cafeteria Plan	22,998	25,017	27,084	2,067	26,268	(817)
FICA	3,399	3,753	4,467	714	4,601	134
PERS	25,663	34,478	33,353	(1,125)	35,259	1,906
Medical	25,017	25,090	30,260	5,170	26,345	(3,915)
Dental	2,994	3,100	3,542	442	3,255	(287)
Life Insurance	1,822	1,880	2,054	174	1,974	(80)
SUI	-	1,329	338	(991)	348	10
Workers Compensation	-	5,000	5,000	-	5,250	250
Legal Fees	20,328	20,000	24,600	4,600	25,000	400
Bank Service Charge	-	500	500	-	500	-
Building Maint Services	940	1,500	1,425	(75)	1,500	75
Software Maint Services	29,826	65,000	56,151	(8,849)	63,000	6,849
Radio Maint Services	6,291	6,000	5,551	(449)	6,000	449
Other services	283	300	280	(20)	-	(280)
Office Supply, PTF	731	3,000	490	(2,510)	4,000	3,510
Telephone, Paratransit	-	-	-	-	-	-
Gas and Electric	25,534	26,000	23,118	(2,882)	26,000	2,882

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Desc	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Actual	Over (Under)	FY 2023 Proposed Budget	Over (Under)	
				FY 2022 Budget		\$	%
						FY 2022 Budget	FY 2022 Budget
Cell Phone	12,033	15,000	12,550	(2,450)	13,000	450	
Property Premiums	6,793	8,000	8,000	-	8,400	400	
Liability Premiums	6,773	8,100	8,100	-	8,505	405	
Purchased Trans-LINK	3,690,409	6,200,000	5,342,391	(857,609)	5,905,134	562,743	
Purchased Trans-LINK SIP	359,882	-	104,654	104,654	60,000	(44,654)	
Purchased Trans-BART	2,944	6,500	8,272	1,772	8,600	328	
Other Purch Trans	567,056	2,341,079	2,076,128	(264,951)	2,724,691	648,563	
COVID PPE for ParaTransit	6,197	-	6,491	6,491	6,000	(491)	
ADA-Choice in Aging	-	300,000	36,000	(264,000)	300,000	264,000	
Training / Subscriptions	-	10,000	20,000	10,000	10,000	(10,000)	
Other Misc Expenses	800	1,000	5,198	4,198	10,000	4,802	
Total Paratransit	5,052,210	9,370,473	8,151,885	(1,218,588)	9,598,694	228,221	2.4%
TOTAL CCCTA	35,904,565	45,303,434	39,718,298	(5,585,136)	47,315,493	2,012,059	4.4%
OPEB - GASB 75 Adjustments	(554,446)		-				
PERS GASB 68 Adjustment	1,445,493	-	-	-	-	-	
TOTAL CCCTA GASBs	891,047	-	-	-	-	-	0.0%
TOTAL CCCTA	36,795,612	45,303,434	39,718,298	(5,585,136)	47,315,493	2,012,059	4.4%