

To: Administration and Finance Committee

Date: 03/30/2023

From: Amber Johnson, Chief Financial Officer

Reviewed by: WC.

SUBJECT: Fiscal Year 2024 Proposed Draft Budget and Forecast

Background:

A draft fiscal year 2024 (FY 2024) Operating and Capital Budget is presented to the Administration and Finance Committee (Committee) for review and discussion. This initial review provides an opportunity for the Committee to ask questions and provide input prior to the draft budget being forwarded to the Board of Directors for approval. The Board of Directors will be asked to approve the draft budget at the April meeting, so that a timely Transportation Development Act (TDA) claim can be filed with the Metropolitan Transportation Commission (MTC). TDA law requires that each county's auditor estimate TDA revenue; the claim will be based on that estimate.

The 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 draft budget for July 1, 2023 to June 30, 2024 (Fiscal Year 2024) proposes \$49.3 million in operational expenses for fixed route and paratransit services with revenues to offset these costs. An additional \$6.7 million is proposed in capital expenditures and associated revenue in the budget year.

The proposed FY 2024 is based on a continued projected recovery of fixed route and paratransit services post-pandemic. 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. State and local revenues have recovered significantly; however, 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 \$49.3 million is a 4.3 percent increase over the FY 2023 budget and allows for fixed route service to continue at existing levels, with an optimistic assumption that vacant operator positions will be filled during the fiscal year. The capital budget of \$6.7 million includes significant multi-year facility upgrade plans, funded by TDA capital.

Table 1: Budget Summary

County Connection

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2024 BUDGET SUMMARY**

	FY 2022 Actuals	FY 2023 Budget	FY 2023 Estimated Actuals	FY 2024 Proposed Budget	% Over/Under Prior Year Budget
Operations					
Fixed Route	\$ 31,747,880	\$ 37,716,799	\$ 35,635,199	\$ 39,857,222	5.7%
Paratransit	\$ 7,568,371	\$ 9,598,695	\$ 9,463,602	\$ 9,469,667	-1.3%
Subtotal	\$ 39,316,251	\$ 47,315,494	\$ 45,098,801	\$ 49,326,889	4.3%
Capital					
Fixed Route	\$ 250,000	\$ 28,068,000	\$ 28,068,000	\$ 6,656,000	-76.3%
Paratransit	\$ -	\$ 1,500,000	\$ 1,500,000	\$ -	-100.0%
Subtotal	\$ 250,000	\$ 29,568,000	\$ 29,568,000	\$ 6,656,000	-77.5%
Grand Total	\$ 39,566,251	\$ 76,883,494	\$ 74,666,801	\$ 55,982,889	-25.0%

Operating Revenues:

The draft budgeted revenues are equivalent to the expenditures, because of the way Transportation Development Act (TDA) revenue is utilized as needed. Table 2 provides descriptions of each revenue category and assumptions for the budgeted and forecasted amounts.

Table 2: Operating Revenues

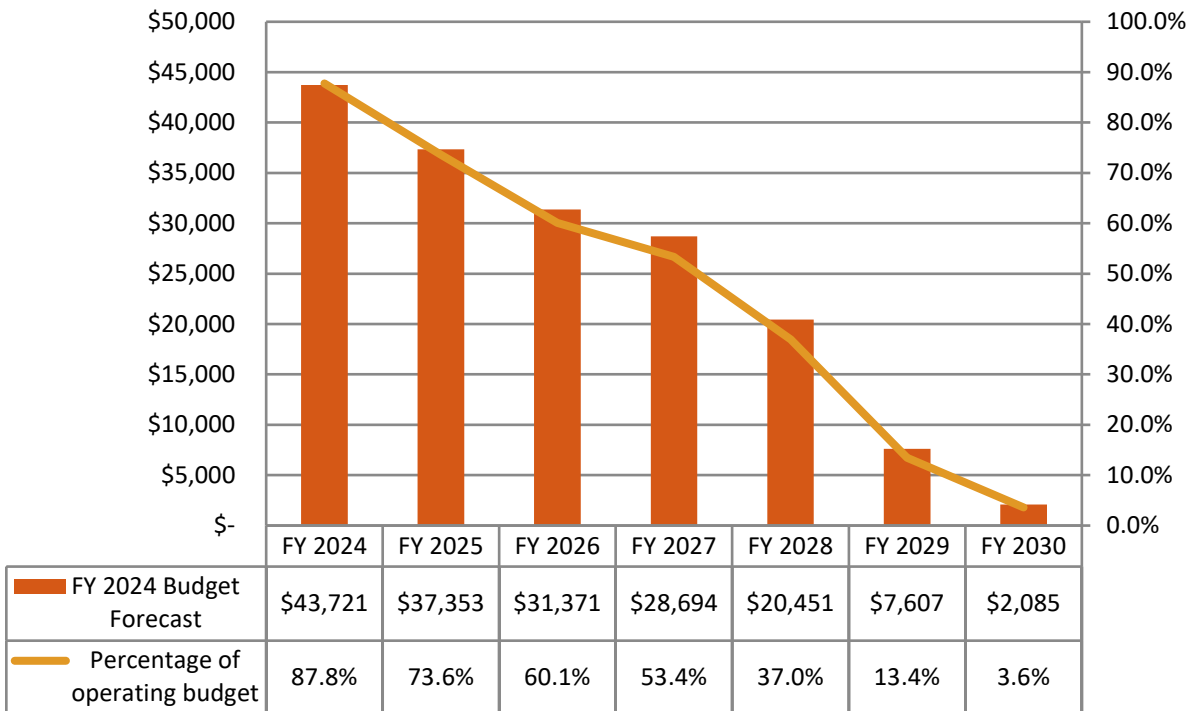
Category	Description	Assumptions
Fares	Fares collected from passengers and other organizations who provide funding to replace passenger fares.	Continued modest recovery post-pandemic; projected to reach 70% of pre-pandemic levels by FY 2027
Special Services	Agreements with various agencies such as BART (bus bridges), the City of Walnut Creek, and St. Mary's to provide transit services for agreed upon amounts.	Some agencies have not resumed their pre-pandemic agreements; however, this revenue remains steady and is projected to increase by 5% per year for the next few years.
Advertising Revenue	Revenue earned from advertising on the bus fleet.	Current trends indicate that advertising revenue is regaining momentum; the budget assumes the contracted minimum guarantee will be met in FY 2024.

Category	Description	Assumptions
Non-Operating Revenue	Primarily interest income earned on idle cash.	Conservatively budgeted since investment income is somewhat volatile in current economic conditions.
State Transit Assistance (STA)	Funds collected from the sales tax on diesel fuel and distributed following a statutory allocation. 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”).	Diesel tax revenue remains strong post-pandemic. Budget year estimate provided by the Metropolitan Transportation Commission (MTC). Modestly forecasted since this source has seen some volatility over the past several years.
Measure J	One-half cent sales tax in Contra Costa County administered by Contra Costa Transportation Authority (CCTA).	CCTA projects Measure J revenue to stay flat as compared to FY 2023. The forecast projects 2.5% growth per year beginning in FY 2025.
Transportation Development Act (TDA) Articles 4.0	One-quarter cent state sales tax to finance transportation programs and projects. Article 4.0 is utilized on both fixed-route and paratransit; Article 4.5 is limited to paratransit only.	<p>Current MTC estimates indicate allocation of \$24.8 in 4.0 funding in FY 2024. The budget proposes the use of \$21 million in operating and \$6.7 million in capital funds for a total of \$27.7 million. The difference of \$3.1 will be drawn from past reserves. Using current assumptions for fixed route and paratransit services, there are sufficient TDA reserves (25% or above) through FY 2028 (see Chart 1).</p> <p>MTC estimates \$1.5 million in TDA 4.5 revenue to be used on paratransit services.</p>
Federal Relief Funds	Coronavirus Aid, Relief, and Economic Security (CARES) Act and American Rescue Plan Act of 2021 (ARP) funds were fully utilized in FY 2020 through FY 2023. In FY 2024, the Authority will utilize Section 5307 Funds provided by MTC that represent Coronavirus Response and Relief Supplemental Appropriation Act of 2021 (CRRSAA)	CRRSAA funding requires a 50% match and will be fully utilized in FY 2024.

Category	Description	Assumptions
Low Carbon Transit Operations Program (LCTOP)	Cap-and-trade funding for transit to reduce greenhouse gas emissions and improve mobility, with a priority on serving disadvantaged communities.	Funding has increased in recent years and is projected to remain flat after FY 2024.
BART Express Funds	Funding from BART to support feeder bus operators using BART's STA and TDA funds. Discussions are ongoing between BART, MTC and feeder bus operators regarding possible changes to the funding formula from the original 1997 agreement.	In response to BART's fiscal cliff concerns, the feeder bus operators agreed to a reduction in the amount of feeder bus funds for FY 2024. The forecast projects this amount to remain flat while the agreement is negotiated.
FTA 5307 ADA Paratransit Funds	Federal funds made available to transit operators for ADA Paratransit operations under the Section 5307 Urbanized Area Program.	Projected to remain flat as compared to FY 2023 actuals.
Fees From Partner Agencies	Fees collected to offset the cost of managing shared paratransit and One Seat program expenses.	Revenues are equivalent to projected purchased transportation expenses.

Chart 1: TDA Reserves

TDA Reserves \$ in thousands



Operating Expenses:

The budget assumes that ridership will continue to improve, and that recruitment efforts to fill vacant operator positions will be successful, resulting in an overall increase to operating expenses as compared to the current year. Table 3 provides descriptions of each major category and assumptions for the budgeted and forecasted amounts. Pages 8 - 20 of the draft budget document (Attachment 1) also provide operating expense detail by general ledger account.

Table 3: Operating Expenses

Category	Description	Assumptions
Wages and Benefits	Wages and benefits are the Authority's largest expense. MOU's were successfully negotiated with all three of the represented bargaining groups in FY 2023 for three-year terms. Page 4 of Attachment 1 has a detailed breakdown of staffing allocations by department.	The budget and forecast assume all vacancies will be filled during the fiscal year, and include agreed upon cost of living agreements for represented employees, plus allowances for step increases for employees who have not yet reached the top of the pay scale.
Pensions (included in Benefits)	A major component of employee benefits is the pension benefit. The Authority contracts with CalPERS for pension benefits and is required to pay a percentage of employee salaries to CalPERS ("normal cost") plus an unfunded accrued liability payment ("UAL"). In FY 2023, the Authority opened a 115 trust for pensions to begin setting aside additional pension funds.	CalPERS earned an unusually high return on investment in the year ended June 30, 2021, resulting in a \$0 UAL payment required in FY 2024. Since a \$1 million UAL was planned last year, the board authorized this \$1 million to be redirected to the newly created pension 115 trust. The forecast assumes continued 115 trust contributions and UAL payments in alignment with the prior year forecasts.
Services	Includes legal fees, service repair, promotions, and on-call planning contracts.	The bulk of the increase in this category is due to the award of an on-call planning contract that is grant funded.
Materials and Supplies	The largest expense in this category is fuel.	Fuel is projected to decrease as compared to FY 2023 projections, then increase at 5% per year in the forecast.
Casualty and Liability	Includes general liability and workers comp premiums, plus specialized coverage for fuel tanks.	Estimated to grow by 15% in FY 2024 due to the volatility of the insurance market; 5% escalator used in the forecast beyond FY 2024.

Category	Description	Assumptions
Purchased Transportation	All of the Authority’s ADA paratransit service is provided under contract with Transdev, and the expense is recorded to this category. Transdev was awarded a new contract after a competitive recruitment in 2022.	Paratransit demand is returning at a slower pace than fixed rider demand, resulting in savings in this budget area. FY 2024 expense is based on current ridership models; the forecast models a 5% escalator per year.
Purchased Transportation for Partner Agencies	The Authority has partnered with neighboring transit agencies to provide shared paratransit services.	These costs are budgeted based on current service projections but have no impact to the Authority’s bottom line since they are reimbursed in full by the partner agencies.

Capital Plan:

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 in the maintenance facility, concrete pad repairs, expansion of the upper parking lot, and necessary elevator improvements in both buildings. These projects are expected to take place during the next few years, and will be funded with TDA capital funds.

In addition, the capital program includes projected costs to convert the Authority's fleet to a zero-emission bus (ZEB) mixed fleet of electric and fuel cell buses, including infrastructure costs, per the adopted ZEB Rollout Plan. It is anticipated that the Authority can utilize 80% federal funding for the bus procurements, and FHWA funding for the infrastructure costs.

Financial Implications:

Adoption of the draft FY 2024 budget will result in expenditure authority of \$47 million in operational expenses and \$26 million in capital expenditures for the budget year. The draft budget will serve as the basis for the Authority’s claim of TDA revenues for fiscal year 2024.

Recommendation:

Staff recommends the Committee review and provide comment on the Fiscal Year 2024 Proposed Draft Budget and Forecast and forward it to the full Board of Directors for approval.

Attachments:

Attachment 1: FY 2024 Proposed Draft Budget and Forecast

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2024 DRAFT BUDGET AND FORECAST

As of April 5, 2023

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County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2024 BUDGET SUMMARY

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County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2024 PROPOSED BUDGET- OPERATING REVENUES

Category	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated Actual	FY 2024 Proposed Budget	% change from FY 2023 Budget
Fixed Route					
Fare revenue	\$ 1,936,353	\$ 1,735,000	\$ 1,690,500	\$ 1,961,000	13.0%
Special service revenue	499,941	491,014	728,945	586,014	19.3%
Total Fare Revenue	2,436,294	2,226,014	2,419,445	2,547,014	14.4%
Advertising revenue	292,311	300,000	200,000	340,000	13.3%
Non-Operating rev	(76,505)	100,100	368,603	131,200	31.1%
STA Population and Revenue	3,896,268	4,778,335	4,778,335	6,275,000	31.3%
Measure J	5,452,610	5,237,111	5,237,111	5,237,111	0.0%
TDA 4.0	10,852,550	17,333,307	14,215,934	19,541,097	12.7%
Federal Stimulus Funds	7,468,956	5,875,630	6,410,890	3,688,000	-37.2%
Other Federal Grants	-	-	-	400,000	--
Low Carbon Transit Ops Prog	215,584	600,000	600,000	600,000	0.0%
BART Express Funds	891,994	864,033	734,428	640,531	-25.9%
Other State Grants	152,319	134,731	134,731	134,731	0.0%
Dougherty Valley Dev Fees	123,171	150,000	355,950	200,000	33.3%
Other Local Grants/Contributions	9,053	-	89,510	5,000	--
RM 2/Other- Express	33,275	117,538	90,263	117,538	0.0%
Total Other Revenue	29,311,585	35,490,785	33,215,754	37,310,208	5.1%
Subtotal Fixed Route Revenue	31,747,880	37,716,799	35,635,199	39,857,222	5.7%
Paratransit					
Fare revenue	\$ 107,206	\$ 98,181	\$ 395,782	\$ 350,000	256.5%
Fare revenue - LAVTA	17,576	-	22,358	20,000	--
Total Fare Revenue	124,782	98,181	418,140	370,000	276.9%
Special service - One Seat Ride	156,727	162,906	677,493	600,000	268.3%
LAVTA Fees	1,120,095	1,770,634	1,281,423	1,300,000	-26.6%
FTA Section 5307	1,773,849	1,800,000	1,800,000	1,800,000	0.0%
Federal Stimulus Funds	4,743	-	-	-	--
TDA 4.5	1,211,358	1,332,243	1,332,243	1,161,778	-12.8%
TDA 4.0	390,187	1,692,514	1,229,519	1,174,486	-30.6%
Measure J	1,965,710	1,772,258	1,772,258	1,772,258	0.0%
STA Paratransit & Rev based	612,000	745,694	745,694	1,041,145	39.6%
BART ADA Service/Other	208,920	224,265	206,832	250,000	11.5%
Total Other Revenue	7,443,589	9,500,514	9,045,462	9,099,667	-4.2%
Subtotal Paratransit Revenue	7,568,371	9,598,695	9,463,602	9,469,667	-1.3%
Total Revenue	39,316,251	47,315,494	45,098,801	49,326,889	4.3%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2024 PROPOSED BUDGET- OPERATING EXPENDITURES

Category	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated Actual	FY 2024 Proposed Budget	% change from FY 2023 Budget
Fixed Route					
Wages	\$ 13,874,208	\$ 15,587,804	\$ 15,361,003	\$ 16,525,369	6.0%
Fringe benefits	10,493,340	12,727,405	11,562,820	13,542,777	6.4%
Total Wages and benefits	24,367,547	28,315,209	26,923,823	30,068,145	6.2%
Services	2,041,219	2,669,800	2,260,373	3,278,880	22.8%
Materials and supplies	3,342,563	3,912,400	3,643,368	3,396,900	-13.2%
Utilities	347,677	344,500	325,748	382,000	10.9%
Casualty and liability	788,059	1,152,375	1,152,375	1,325,231	15.0%
Taxes	415,987	300,015	368,741	368,015	22.7%
Leases and rentals	57,332	60,000	57,167	68,500	14.2%
Miscellaneous	161,652	237,500	729,010	263,000	10.7%
Purchased transportation	225,844	225,000	174,594	206,551	-8.2%
Total Other Expenses (non-wages)	7,380,333	8,901,590	8,711,376	9,289,077	4.4%
Contingency	-	500,000		500,000	0.0%
Total Fixed Route Expenses	31,747,880	37,716,799	35,635,199	39,857,222	5.7%
Paratransit					
Wages	294,077	286,622	300,637	319,835	11.6%
Fringe benefits	154,571	131,743	197,162	230,831	75.2%
Total Wages and benefits	448,648	418,365	497,799	550,667	31.6%
Services	89,597	96,000	105,761	109,000	13.5%
Materials and supplies	586	4,000	2,000	4,000	0.0%
Utilities	41,390	39,000	41,561	57,000	46.2%
Liability	13,974	16,905	16,905	18,000	6.5%
Miscellaneous	18,516	20,000	8,957	20,000	0.0%
Purchased transportation	5,650,873	7,052,906	6,809,345	6,791,000	-3.7%
Purchased transp - for partners	1,304,787	1,951,519	1,981,275	1,920,000	-1.6%
Total Other Expenses (non-wages)	7,119,723	9,180,330	8,965,803	8,919,000	-2.8%
Subtotal Paratransit Expenses	7,568,371	9,598,695	9,463,602	9,469,667	-1.3%
Total Expenses	39,316,251	47,315,494	45,098,801	49,326,889	4.3%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
STAFFING

Position Type	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2023 ACTUAL	FY 2024 PROPOSED
Transportation						
Transportation administration	3.0	4.0	4.0	4.0	4.0	4.0
Training	2.0	0.0	1.0	1.0	1.0	1.0
Transit Supervisor/Dispatcher	12.0	11.0	11.0	12.0	11.0	12.0
	17.0	15.0	16.0	17.0	16.0	17.0
Full-time runs	116.0	108.0	100.0	115.0	107.0	115.0
Part-time runs	4.0	3.0	4.0	4.0	2.0	4.0
Full-time stand-by (Protection)	34.0	39.0	35.0	36.0	33.0	36.0
	154.0	150.0	139.0	155.0	142.0	155.0
Total Transportation	171.0	165.0	155.0	172.0	158.0	172.0
Maintenance						
Maintenance administration	5.0	5.0	5.0	5.0	5.0	4.0 (a)
Facilities	6.0	6.0	6.0	6.0	6.0	7.0 (a)
	11.0	11.0	11.0	11.0	11.0	11.0
Mechanic, Level VI	2.0	2.0	1.0	4.0	1.0	3.0 (a)
Mechanic, Level V	3.0	3.0	2.0	3.0	1.0	3.0
Mechanic, Level IV	5.0	4.0	4.0	5.0	5.0	5.0
Mechanic, Level III	5.0	5.0	5.0	5.0	4.0	5.0
Mechanic, Level II	-	2.0	2.0	2.0	3.0	2.0
Mechanic, Level I	2.0	-	2.0	-	1.0	-
Bus service workers	9.0	8.0	10.0	11.0	8.0	11.0
	26.0	24.0	26.0	30.0	23.0	29.0
Total Maintenance	37.0	35.0	37.0	41.0	34.0	40.0
General Administration						
General Administration	4.0	4.0	4.0	4.0	5.0	5.0 (b)
Procurement & Inventory	3.0	3.0	3.0	3.0	3.0	4.0 (b) (c)
Finance	5.0	5.0	5.0	5.0	5.0	5.0
Human Resources	3.0	2.0	2.0	2.0	3.0	3.0 (b)
Customer service	6.0	6.0	6.0	6.0	6.0	6.0
IT	4.0	3.0	3.0	3.0	3.0	3.0
Planning & Marketing	5.0	6.0	5.0	9.0	6.0	7.0 (b) (d)
Total General Administration	30.0	29.0	28.0	32.0	31.0	33.0
Fixed Route Operations Total	238.0	229.0	220.0	245.0	223.0	245.0
Paratransit	3.0	3.0	4.0	4.0	4.0	4.0
Total Operations	241.0	232.0	224.0	249.0 (a)	227.0	249.0

(a) FY23 Budget total count was understated by 1FTE in the FY23 Budget document. Actual positions budgeted were 249.

(b) Certain employees have been re-assigned to different categories to better align with their primary job duties. These shifts result in no change to the total employee count.

(c) Prior categories "Stores and Procurement" and "Stores Workers" have been combined into this new category.

(d) Prior categories "Marketing" and "Planning and Scheduling" have been combined into this new category.

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
CAPITAL PROGRAM
FISCAL YEARS 2021 - 2030
\$ In Thousands

	actuals		estimated	proposed	projected					
	FY2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Capital Program (a):										
Non Revenue Fleet	\$ 367	\$ -	\$ 99	\$ 126	\$ 109	\$ -	\$ 70	\$ 70	\$ 100	\$ 75
Revenue Fleet	\$ -	\$ -	\$ 27,079	\$ -	\$ 7,000	\$ 8,589	\$ -	\$ 26,000	\$ 34,008	\$ 5,000
ZEB Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 200	\$ -	\$ 500
Facility Maintenance & Modernization	\$ 100	\$ 50	\$ 2,180	\$ 4,480	\$ 2,080	\$ 2,080	\$ 225	\$ 100	\$ 250	\$ 250
Street Amenities	\$ -	\$ 50	\$ -	\$ 1,550	\$ 50	\$ 70	\$ 50	\$ -	\$ 50	\$ 50
Information Technology	\$ 180	\$ 50	\$ 80	\$ 150	\$ 85	\$ 100	\$ 150	\$ 100	\$ 350	\$ 150
Maintenance Equipment & Tools	\$ 50	\$ 50	\$ 50	\$ 250	\$ 50	\$ 50	\$ -	\$ 50	\$ 150	\$ 50
Office Furniture and Equipment	\$ 50	\$ 50	\$ 80	\$ 100	\$ 100	\$ 80	\$ 25	\$ 50	\$ 50	\$ 50
Total Capital Program	\$ 747	\$ 250	\$ 29,568	\$ 6,656	\$ 9,474	\$ 20,969	\$ 520	\$ 26,570	\$ 34,958	\$ 6,125
Capital Program by Service:										
Fixed-Route	\$ 747	\$ 250	\$ 28,068	\$ 6,656	\$ 9,474	\$ 16,380	\$ 520	\$ 26,570	\$ 32,950	\$ 6,125
Paratransit	-	-	1,500	-	-	4,589	-	-	2,008	-
Total Capital Program by Service	\$ 747	\$ 250	\$ 29,568	\$ 6,656	\$ 9,474	\$ 20,969	\$ 520	\$ 26,570	\$ 34,958	\$ 6,125
Capital Funding by Source	FY2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Federal 5307	\$ -	\$ -	\$ 19,248	\$ -	\$ 4,776	\$ 6,872	\$ -	\$ 20,800	\$ 27,206	\$ 4,000
FHWA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,239	\$ -	\$ -	\$ -	\$ -
State Prop 1B PTMISEA - Rolling Stock	\$ -	\$ -	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bridge Toll Revenue	\$ -	\$ -	\$ 731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Development Act	\$ 747	\$ 250	\$ 2,789	\$ 6,656	\$ 4,698	\$ 5,859	\$ 520	\$ 5,770	\$ 7,752	\$ 2,125
Transportation Development Act Rollover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Regional Measure 3	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
Total Capital Funding by Source	\$ 747	\$ 250	\$ 29,568	\$ 6,656	\$ 9,474	\$ 20,969	\$ 520	\$ 26,570	\$ 34,958	\$ 6,125
Revenue Fleet Replacements	FY2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
# Fixed Route Vehicles	-	-	40	-	10	7	-	37	27	4
# Paratransit Vehicles	-	-	15	-	-	42	-	-	18	-
Total Revenue Fleet Replacement	-	-	55	-	10	49	-	37	45	4

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FINANCIAL FORECAST
FISCAL YEARS 2021 - 2030 \$ In Thousands

	actuals		estimated	proposed	projected					
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Revenue Hours	178,422	188,644	186,700	188,000	193,640	199,449	200,000	200,000	200,000	200,000
Fare revenue	942	1,936	1,691	1,961	2,010	2,060	2,112	2,112	2,112	2,112
Special service revenue	350	500	729	586	615	646	678	678	678	678
Advertising revenue	69	292	200	340	340	340	340	340	340	340
Non-Operating rev	175	(77)	369	131	138	144	152	152	152	152
STA Population and Revenue Measure J	3,804	3,896	4,778	6,275	5,527	5,692	5,863	6,039	6,220	6,407
TDA 4.0	5,278	5,453	5,237	5,237	5,368	5,502	5,640	5,781	5,925	6,073
Federal Stimulus Funds	16,747	10,853	14,216	19,541	25,250	25,849	26,485	27,165	27,540	27,940
Other Federal Grants	1,325	7,469	6,411	3,688	-	-	-	-	-	-
Low Carbon Transit Ops Prog	-	-	-	400	-	-	-	-	-	-
BART Express Funds	235	216	600	600	600	600	600	600	600	600
Other State Grants	938	892	734	641	641	641	641	641	641	641
Dougherty Valley Dev Fees	64	152	135	135	140	140	140	140	140	140
Other Local Grants/Contributions	126	123	356	200	-	-	-	-	-	-
Lifeline	426	9	90	5	50	50	50	50	50	50
RM 2/Other- Express	223	-	-	-	-	-	-	-	-	-
TOTAL FIXED ROUTE OPERATING REVENUE	30,853	31,748	35,635	39,858	40,800	41,790	42,830	43,827	44,527	45,262
Op Expenses w/o contingency and GASB adjustments	30,321	36,964	34,744	38,857	39,800	40,790	41,740	42,407	43,107	43,842
CalPERS UAL Expense	538	753	891	-	330	660	990	1,320	1,320	1,320
Pension 115 Set Aside				1,000	670	340	100	100	100	100
% change over prior year	-2.1%	22.2%	-5.5%	11.8%	2.4%	2.4%	2.5%	2.3%	1.6%	1.7%
GASB 68 Pension & GASB 75 OPEB adjustment	891	(4,067)	-	-	-	-	-	-	-	-
Operating expense contingency	-	-	-	500	-	-	-	-	-	-
TOTAL FIXED ROUTE OPERATING EXPENSES	31,750	33,649	35,635	40,357	40,800	41,790	42,830	43,827	44,527	45,262
% change over prior year	-4.30%	5.98%	5.90%	13.25%	1.10%	2.43%	2.49%	2.33%	3.96%	3.28%
Revenue Hours	29,142	50,000	60,000	66,000	75,900	91,080	109,296	112,575	112,575	115,952
Passenger Fares	74	68	78	108	151	168	168	168	168	168
Passenger Fares - One Seat Ride Demo	38	159	183	-	-	-	-	-	-	-
FTA Section 5307	1,046	1,240	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
TDA 4.5	591	427	1,332	1,370	1,408	1,448	1,488	1,530	1,573	1,617
TDA 4.0	334	2,364	1,693	1,530	1,804	2,132	2,499	2,886	3,370	3,807
Measure J	1,937	1,773	1,771	1,771	1,815	1,861	1,907	1,955	2,004	2,054
STA Paratransit & Revenue Based	534	660	746	834	851	860	868	877	877	886
LAVTA Fares/Fees Demonstration	294	1,245	1,771	1,824	1,879	1,935	1,993	2,053	2,053	2,115
Bart ADA service	204	217	224	226	228	230	232	234	234	236
TOTAL PARATRANSIT OPERATING REVENUE	5,052	8,151	9,598	9,464	9,937	10,434	10,955	11,503	12,078	12,682
TOTAL PARATRANSIT OPERATING EXPENSES	5,046	7,568	9,599	9,464	9,937	10,434	10,955	11,503	12,078	12,682
% change over prior year	-19.7%	50.0%	26.8%	-1.4%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
TOTAL OPERATING EXPENSES	\$ 36,796	\$ 41,218	\$ 45,234	\$ 49,821	\$ 50,737	\$ 52,224	\$ 53,785	\$ 55,330	\$ 56,605	\$ 57,944

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
TDA RESERVES
FISCAL YEARS 2021 - 2030 \$ In Thousands

	actuals		estimated	proposed	projected					
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Beginning Balance	\$ 27,818	\$ 31,513	\$ 41,473	\$ 46,652	\$ 43,721	\$ 37,353	\$ 29,610	\$ 26,933	\$ 18,690	\$ 7,607
TDA 4.0 Allocation	\$ 21,522	\$ 23,427	\$ 23,877	\$ 24,797	\$ 25,385	\$ 26,096	\$ 26,827	\$ 27,578	\$ 27,578	\$ 28,350
% change over prior year	16.10%	8.85%	1.92%	3.85%	2.37%	2.80%	2.80%	2.80%	2.80%	2.80%
TDA 4.0 Needed for Operations and Capital:										
Used for Fixed route operations	(16,747)	(10,853)	(14,216)	(19,541)	(25,250)	(25,849)	(26,485)	(27,165)	(27,540)	(27,940)
Used for Paratransit operations	(334)	(2,364)	(1,693)	(1,530)	(1,804)	(2,132)	(2,499)	(2,886)	(3,370)	(3,807)
TDA Used for Operations	(17,081)	(13,217)	(15,909)	(21,071)	(27,055)	(27,981)	(28,984)	(30,051)	(30,909)	(31,747)
Used for Capital Program	(747)	(250)	(2,789)	(6,656)	(4,698)	(5,859)	(520)	(5,770)	(7,752)	(2,125)
Ending TDA Reserve	\$ 31,513	\$ 41,473	\$ 46,652	\$ 43,721	\$ 37,353	\$ 29,610	\$ 26,933	\$ 18,690	\$ 7,607	\$ 2,085
Number Of Months of Operating Expenses in Reserve	10.3	12.1	12.4	10.5	8.8	6.8	6.0	4.1	1.6	0.4
Percentage of operating budget	85.6%	100.6%	103.1%	87.8%	73.6%	56.7%	50.1%	33.8%	13.4%	3.6%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
OPERATING EXPENSE DETAIL

Account Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated Actual	Over (Under) FY 2023 Budget	FY 2024 Proposed Budget	Over (Under) \$ FY 2023 Budget	Over (Under) % FY 2023 Budget
Fixed Route							
Wages							
Wages, Operators	7,685,499	8,289,360	8,575,440	286,080	9,432,984	1,143,624	
Wages, Operator Trainer		150,000	58	(149,942)	0	(150,000)	
Wages, Trans Admin	1,191,119	1,228,634	1,254,125	25,491	1,264,750	36,116	
Wages, Scheduling	89,202	90,268	91,138	870	83,266	(7,002)	
Wages, Maint Admin	427,643	559,668	580,034	20,366	343,775	(215,893)	
Wages, Serv Wrks	449,970	551,740	505,049	(46,691)	547,240	(4,500)	
Wages, Mechanics	987,380	1,345,398	1,065,733	(279,665)	1,264,068	(81,330)	
Wages, Bldg Maint	453,942	490,049	477,856	(12,193)	428,919	(61,130)	
Wages, Cust Serv	371,292	390,066	390,509	443	368,519	(21,547)	
Wages, Promotion	61,431	156,763	69,755	(87,008)		(156,763)	
Wages, EE Services	207,113	207,764	191,463	(16,301)	327,685	119,921	
Wages, Finance	417,114	468,181	513,192	45,011	491,857	23,676	
Wages, Safety & Training	74,451	113,550	84,997	(28,553)	83,828	(29,722)	
Wages, Information Technology		0		0	291,993	291,993	
Wages, Gnl Admin	523,815	623,605	513,740	(109,865)	715,616	92,011	
Wages, Planning	887,257	832,967	1,020,517	187,550	516,801	(316,166)	
Wages, Procurement and Inventory		0	0	0	269,870	269,870	
Wages, Admin Bonus	4,500	50,000	0	(50,000)	50,000	0	
Wages, Board Members	17,900	26,400	18,027	(8,373)	26,400	0	
Wages, Serv Work Bonus	1,090	1,803	879	(924)	2,000	197	
Wages, Mech Bonus	6,204	11,588	4,690	(6,898)	12,000	412	
COVID Vaccine, Trans Admin	1,100	0	0	0	0	0	
COVID Vaccine, Scheduling	100	0	0	0	0	0	
COVID Vaccine, Operators	9,915	0	2,700	2,700	2,700	2,700	
COVID Vaccine, Maint Admin	400	0	400	400	400	400	
COVID Vaccine, Service Workers	1,400	0	100	100	100	100	
COVID Vaccine, Mechanics	1,500	0	0	0	0	0	
COVID Vaccine, Bldg Maint	500	0	100	100	100	100	
COVID Vaccine, Customer Srvc	470	0	100	100	100	100	
COVID Vaccine, Promotion	100	0	0	0	0	0	
COVID Vaccine, EE Services	200	0	0	0	0	0	

Account Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated Actual	Over (Under) FY 2023 Budget	FY 2024 Proposed Budget	Over (Under) \$ FY 2023 Budget	Over (Under) % FY 2023 Budget
COVID Vaccine, Finance	700	0	0	0	0	0	
COVID Vaccine, Safety & Train.	100	0	0	0	0	0	
COVID Vaccine, General Admin	100	0	200	200	200	200	
COVID Vaccine, Planning	700	0	200	200	200	200	
Wages Total	13,874,208	15,587,804	15,361,003	(226,801)	16,525,369	937,565	6.0%
Fringe benefits-other							
FICA, Trans Admin	19,037	20,387	19,989	(398)	22,526	2,139	
FICA, Scheduling	1,487	1,701	1,658	(43)	1,495	(206)	
FICA, Operators	121,296	138,977	136,299	(2,678)	149,929	10,952	
FICA, Maint Admin	4,277	4,388	6,048	1,660	6,172	1,784	
FICA, Serv Wrks	7,703	9,543	8,108	(1,435)	9,713	170	
FICA, Mechanics	14,738	20,451	16,337	(4,114)	22,435	1,984	
FICA, Bldg Maint	7,452	7,982	7,342	(640)	7,701	(281)	
FICA, Cust Serv	6,165	6,502	6,463	(39)	6,616	114	
FICA, Promotion	1,111	1,094	1,105	11		(1,094)	
FICA, EE Services	3,697	3,840	3,742	(98)	5,883	2,043	
FICA, Finance	7,121	7,895	8,634	739	8,831	936	
FICA, Safety & Training	1,120	2,060	1,432	(628)	1,505	(555)	
FICA, Information Technology		0	0	0	5,242	5,242	
FICA, Gnl Admin	9,681	11,401	8,499	(2,902)	12,848	1,447	
FICA, Planning	14,361	13,598	16,889	3,291	9,278	(4,320)	
FICA, Procurement and Inventory		0	0	0	4,824	4,824	
FICA, BoardMembers	1,369	2,020	1,379	(641)	1,967	(53)	
PERS-RET, Trans Admin	294,352	365,291	287,152	(78,139)	310,703	(54,588)	
PERS-RET, Scheduling	26,543	24,803	26,497	1,694	20,620	(4,183)	
PERS-RET, Operators	1,122,848	1,262,373	1,093,172	(169,201)	1,366,465	104,092	
PERS-RET, Maint Admin	142,292	169,244	139,535	(29,709)	85,130	(84,114)	
PERS-RET, Serv Wrks	64,907	106,396	60,686	(45,710)	133,967	27,571	
PERS-RET, Mechanics	186,586	234,858	182,189	(52,669)	309,450	74,592	
PERS-RET, Bldg Maint	63,056	84,179	62,373	(21,806)	106,215	22,036	
PERS-RET, Cust Service	71,313	73,112	71,789	(1,323)	91,258	18,146	
PERS-RET, Promotions	28,303	22,052	28,484	6,432		(22,052)	
PERS-RET, EE Services	46,998	52,034	47,084	(4,950)	81,146	29,112	
PERS-RET, Finance	82,931	102,566	82,322	(20,244)	121,800	19,234	
PERS,RET, Safety/Training	33,830	37,789	35,571	(2,218)	20,759	(17,030)	
PERS,RET, Information Technology		0	0	0	72,307	72,307	
PERS-RET, Gnl Admin	110,469	142,474	107,938	(34,536)	177,211	34,737	

Attachment 1: FY 2024 Proposed Draft Budget and Forecast

Account Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated Actual	Over (Under) FY 2023 Budget	FY 2024 Proposed Budget	Over (Under) \$ FY 2023 Budget	Over (Under) % FY 2023 Budget
PERS-RET, Planning	94,110	140,692	91,860	(48,832)	127,978	(12,714)	
PERS-RET, Procurement and Inventory		0		0	66,535	66,535	
GM- 457 Retirement	18,000	19,000	19,000	0	19,000	0	
Medical, Trans Admin	95,358	130,295	99,260	(31,035)	240,795	110,500	
Medical, Scheduling	6,555	9,986	7,285	(2,701)	15,980	5,994	
Medical, Operators	595,194	737,614	596,363	(141,251)	655,999	(81,615)	
Medical, Maint Admin	28,439	41,654	44,693	3,039	65,976	24,322	
Medical, Service Workers	286,113	304,926	326,853	21,927	103,824	(201,102)	
Medical, Mechanics	332,314	482,633	291,718	(190,915)	239,824	(242,809)	
Medical, Building Maint	47,966	57,649	48,219	(9,430)	82,316	24,667	
Medical, Customer Service	33,795	38,555	40,799	2,244	70,725	32,170	
Medical, Promotions	4,862	5,964	5,409	(555)		(5,964)	
Medical, EE Services	1,456	0	3,643	3,643	62,888	62,888	
Medical, Finance	21,130	33,043	24,953	(8,090)	94,395	61,352	
Medical, Safety & Trainin	3,781	7,738	9,471	1,733	16,088	8,350	
Medical, Information Technology		0	0	0	56,038	56,038	
Medical, General Admin	19,865	78,424	22,221	(56,203)	137,338	58,914	
Medical, Retirees	280,232	288,750	292,190	3,440	312,643	23,893	
Medical, Planning	22,446	46,662	27,583	(19,079)	99,183	52,521	
Medical, Procurement and Inventory		0	0	0	51,564	51,564	
Medical Claim-Admin Charges	8,627	11,025	12,202	1,177	12,813	1,788	
OtherPostEmployBenefits(OPEB)	283,356	188,310	188,310	0	201,492	13,182	
Dental, Transport Admin	29,953	36,015	28,358	(7,657)	29,038	(6,977)	
Dental, Scheduling	1,257	2,406	1,588	(818)	1,912	(494)	
Dental, Operators	194,098	253,828	223,035	(30,793)	245,338	(8,490)	
Dental, Maintenance Admin	4,815	10,685	9,717	(968)	7,893	(2,792)	
Dental, Building Maint	11,246	11,644	12,056	412	9,848	(1,796)	
Dental, Customer Service	9,406	13,649	11,476	(2,173)	8,461	(5,188)	
Dental, Promotions	1,302	1,585	1,588	3		(1,585)	
Dental, EE Services	2,799	3,255	3,451	196	7,523	4,268	
Dental, Finance	7,184	9,608	9,888	280	11,293	1,685	
Dental, Safety & Training	1,701	2,520	2,562	42	1,925	(595)	
Dental, Information Technology		0	0	0	6,704	6,704	
Dental, General Admin	8,751	11,729	10,508	(1,221)	16,430	4,701	
Dental, Planning	7,903	13,562	11,325	(2,237)	11,865	(1,697)	
Dental, Procurement and Inventory		0	0	0	6,196	6,196	
Life, Trans Admin	8,978	11,109	8,145	(2,964)	13,205	2,096	

Attachment 1: FY 2024 Proposed Draft Budget and Forecast

Account Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated Actual	Over (Under) FY 2023 Budget	FY 2024 Proposed Budget	Over (Under) \$ FY 2023 Budget	Over (Under) % FY 2023 Budget
Life, Scheduling	733	840	690	(150)	876	36	
Life, Operators	60,551	74,907	54,949	(19,958)	60,444	(14,463)	
Life, Maint Admin	3,871	6,090	3,885	(2,205)	3,618	(2,472)	
Life, Bldg Maint	3,329	4,326	3,026	(1,300)	4,514	188	
Life, Cust Serv	3,311	3,780	3,079	(701)	3,878	98	
Life, Promotions	592	662	544	(118)		(662)	
Life, EE Services	1,655	1,995	1,438	(557)	3,449	1,454	
Life, Finance	3,876	4,935	4,217	(718)	5,177	242	
Life, Safety & Training	259	1,008	648	(360)	882	(126)	
Life, Information Technology		0	0	0	3,073	3,073	
Life, Gnl Admin	3,553	7,140	3,189	(3,951)	7,531	391	
Life, Planning	6,470	7,371	6,266	(1,105)	5,439	(1,932)	
Life, Procurement and Inventory		0	0	0	2,828	2,828	
SUI, Trans Admin	1,870	7,757	3,307	(4,450)	7,768	11	
SUI, Scheduling	147	160	221	61	515	355	
SUI, Operators	25,948	47,250	34,299	(12,951)	37,729	(9,521)	
SUI, Maint Admin	776	2,281	1,544	(737)	2,128	(153)	
SUI, Serv Wrks	2,536	5,019	2,541	(2,478)	3,349	(1,670)	
SUI, Mechanics	2,317	8,670	3,461	(5,209)	7,736	(934)	
SUI, Bldg Maint	1,108	2,791	1,693	(1,098)	2,655	(136)	
SUI, Cust Serv	882	3,256	1,323	(1,933)	2,281	(975)	
SUI, Promotion	147	465	220	(245)		(465)	
SUI, EE Services	294	930	441	(489)	2,029	1,099	
SUI, Finance	953	2,326	1,102	(1,224)	3,045	719	
SUI, Safety & Training	147	465	221	(245)	519	54	
SUI, Information Technology		0	0	0	1,808	1,808	
SUI, Gnl Admin	1,479	3,721	1,687	(2,034)	4,430	709	
SUI, Planning	1,029	3,256	1,985	(1,271)	3,199	(57)	
SUI, Procurement and Inventory		0	0	0	1,663	1,663	
WC, Trans Admin	69,786	84,975	84,972	(3)	100,979	16,004	
WC, Scheduling	4,233	5,250	5,256	6	6,701	1,451	
WC, Operators	658,798	817,687	817,692	5	899,461	81,774	
WC, Maint Admin	22,204	27,562	27,564	2	27,667	105	
WC, Serv Wrks	48,640	60,379	60,384	5	43,539	(16,840)	
WC, Mechanics	83,543	103,688	103,692	4	100,571	(3,117)	
WC, Bldg Maint	26,437	32,813	32,808	(5)	34,520	1,707	
WC, Cust Serv	26,437	32,813	32,808	(5)	29,659	(3,154)	

Account Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated Actual	Over (Under) FY 2023 Budget	FY 2024 Proposed Budget	Over (Under) \$ FY 2023 Budget	Over (Under) % FY 2023 Budget
WC, Promotion	4,233	5,250	5,256	6		(5,250)	
WC, EE Services	8,466	10,500	10,500	0	26,372	15,872	
WC, Finance	22,204	27,563	27,564	1	39,585	12,022	
WC, Information Technology			0	0	23,500	23,500	
WC, Safety & Training	4,233	5,250	5,256	6	6,747	1,497	
WC, Gnl Admin	30,670	38,062	38,064	2	57,594	19,532	
WC, Planning	43,349	53,812	53,808	(4)	41,593	(12,219)	
WC, Procurement and Inventory		0	0	0	21,624	21,624	
Uniforms, Operators	52,794	50,000	42,351	(7,649)	50,000	0	
Uniforms, Mechanics	28,233	25,000	28,121	3,121	28,000	3,000	
Operator Med Exams	7,860	15,000	11,040	(3,960)	15,000	0	
Emp Assistance Prog	12,574	16,000	16,718	718	15,000	(1,000)	
CafeteriaPlan-GenAdmin.	542,649	668,510	618,623	(49,887)	701,936	33,426	
Cafeteria Plan-ATU	1,399,851	1,736,453	1,555,967	(180,486)	1,823,276	86,823	
Mechanics Tool Allowance	9,180	15,000	9,916	(5,084)	1,500	(13,500)	
Employee Wellness Program	20,855	32,000	33,849	1,849	32,000	0	
Substance Abuse Program	18,346	16,000	16,440	440	19,000	3,000	
Fringe benefits-other Total	8,241,441	10,014,493	8,729,070	(1,285,423)	10,613,408	598,915	6.0%
Fringe benefits-paid time off							
Sick, Trans Admin	61,233	35,135	58,382	23,247	78,996	43,861	
Sick, Scheduling		0	553	553	5,243	5,243	
Sick, Operators	312,081	417,600	301,872	(115,728)	332,059	(85,541)	
Sick, Maint Admin	22,151	16,670	7,675	(8,995)	21,644	4,974	
Sick, Serv Wrks	19,360	43,540	9,180	(34,360)	34,061	(9,479)	
Sick, Mechanics	56,973	38,600	35,189	(3,411)	78,678	40,078	
Sick, Bldg Maint	12,073	11,309	7,894	(3,415)	27,005	15,696	
Sick, Cust Serv	7,200	10,909	14,689	3,780	23,202	12,293	
Sick, Promotion	5,001	1,927	3,105	1,178		(1,927)	
Sick, EE Services	1,625	6,198	31,855	25,657	20,631	14,433	
Sick, Finance	4,966	13,757	10,814	(2,943)	30,968	17,211	
Sick, Safety & Training	1,096	3,388	3,343	(45)	5,278	1,890	
Sick, Information Technology		0	0	0	18,384	18,384	
Sick, Gnl Admin	1,616	18,372	20,131	1,759	45,056	26,684	
Sick, Planning	3,270	22,727	10,977	(11,750)	32,538	9,811	
Sick, Procurement and Inventory		0	0	0	16,916	16,916	
COVID EE Sick, Operators	1,738	0	0	0	0	0	
COVID ER Sick, Trans Admin	9,199	0	21,198	21,198	0	0	

Account Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated Actual	Over (Under) FY 2023 Budget	FY 2024 Proposed Budget	Over (Under) \$ FY 2023 Budget	Over (Under) % FY 2023 Budget
COVID ER Sick, Operators	46,150	104,400	48,416	(55,984)	0	(104,400)	
COVID ER Sick, Maint Admin	412	0	2,045	2,045	0	0	
COVID ER Sick, Serv Wrks	12,780	0	6,231	6,231	0	0	
COVID ER Sick, Mechanics	12,429	0	12,058	12,058	0	0	
COVID ER Sick, Bldg Maint	2,958	0	209	209	0	0	
COVID ER Sick, Cust Serv	2,412	0	0	0	0	0	
COVID ER Sick, Promotion		0	1,805	1,805	0	0	
COVID ER Sick, EE Services		0	992	992	0	0	
COVID ER Sick, Finance	630	0	7,377	7,377	0	0	
COVID ER Sick, Safety/Training		0	1,948	1,948	0	0	
COVID ER Sick, Gnl Admin	3,509	0	2,140	2,140	0	0	
COVID ER Sick, Planning	4,470	0	13,400	13,400	0	0	
Holiday, Trans Admin	62,242	64,189	70,270	6,081	77,676	13,487	
Holiday, Scheduling	4,586	5,728	5,535	(193)	5,155	(573)	
Holiday, Operators	300,576	418,018	461,055	43,037	507,161	89,143	
Holiday, Maint Admin	24,888	30,453	29,351	(1,102)	21,283	(9,170)	
Holiday, Serv Wrks	21,945	28,737	29,322	585	33,492	4,755	
Holiday, Mechanics	50,467	71,339	64,636	(6,703)	77,363	6,024	
Holiday, Bldg Maint	21,431	20,661	25,089	4,428	26,554	5,893	
Holiday, Cust Serv	16,827	19,926	19,183	(743)	22,814	2,888	
Holiday, Promotion	4,759	3,520	1,290	(2,230)		(3,520)	
Holiday, EE Services	9,886	11,322	13,149	1,827	20,286	8,964	
Holiday, Finance	21,199	25,131	31,384	6,253	30,450	5,319	
Holiday, Safety & Trainin	2,192	6,188	6,686	498	5,190	(998)	
Holiday, Information Technology		0	0	0	18,077	18,077	
Holiday, Gnl Admin	32,084	33,560	25,792	(7,768)	44,303	10,743	
Holiday, Planning	40,142	41,518	48,779	7,261	31,994	(9,524)	
Holiday, Procurement and Inventory		0	0	0	16,634	16,634	
Vacatn, Trans Admin	94,342	95,176	45,676	(49,500)	93,988	(1,188)	
Vacatn, Scheduling	7,087	6,861	7,659	798	6,237	(624)	
Vacatn, Operators	510,732	559,166	556,451	(2,715)	612,096	52,930	
Vacatn, Maint Admin	38,372	49,928	46,539	(3,389)	25,752	(24,176)	
Vacatn, Serv Wrks	23,645	31,866	27,371	(4,495)	40,525	8,659	
Vacatn, Mechanics	78,325	115,365	83,664	(31,701)	93,609	(21,756)	
Vacatn, Bldg Maint	29,254	25,716	31,830	6,114	32,130	6,414	
vacatn, Cust Serv	27,340	25,460	30,002	4,542	27,605	2,145	
Vacatn, Promotion	5,594	5,866	5,952	86		(5,866)	

Account Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated Actual	Over (Under) FY 2023 Budget	FY 2024 Proposed Budget	Over (Under) \$ FY 2023 Budget	Over (Under) % FY 2023 Budget
Vacation, EE Services	18,258	18,870	19,494	624	24,547	5,677	
Vacatn, Finance	23,256	34,863	30,294	(4,569)	36,845	1,982	
Vacation, Safety & Traini	5,547	10,313	7,710	(2,603)	6,279	(4,034)	
Vacation, Information Technology		0	0	0	21,873	21,873	
Vacatn, Gnl Admin	33,783	48,181	35,234	(12,947)	53,606	5,425	
Vacatn, Planning	64,414	56,141	75,525	19,384	38,713	(17,428)	
Vacatn, Procurement and Inventory		0	0	0	20,127	20,127	
Abs Pay, Trans Admin	232	6,552	0	(6,552)	7,768	1,216	
Abs Pay, Scheduling		445	0	(445)	515	70	
Abs Pay, Operators	33,230	61,074	34,744	(26,330)	38,218	(22,856)	
Abs Pay, Maint Admin		3,109	0	(3,109)	2,128	(981)	
Abs Pay, Serv Wrks	2,194	5,708	0	(5,708)	3,349	(2,359)	
Abs Pay, Mechanics	6,267	5,769	6,401	632	7,736	1,967	
Abs Pay, Bldg Maint	1,218	2,108	0	(2,108)	2,655	547	
Abs Pay, Cust Serv		2,033	0	(2,033)	2,281	248	
Abs Pay, Promotion	142	359	0	(359)		(359)	
Abs Pay, EE Services	6,169	1,155	0	(1,155)	2,029	874	
Abs Pay, Finance	216	2,564	0	(2,564)	3,045	481	
Abs Pay, Information Technology		0	0	0	1,808	1,808	
Abs Pay, Safety & Training		631	0	(631)	519	(112)	
Abs Pay, Gnl Admin		3,425	473	(2,952)	4,430	1,005	
Abs Pay, Planning		4,235	0	(4,235)	3,199	(1,036)	
Abs Pay, Procurement and Inventory		0	0	0	1,663	1,663	
Separation Pay		5,151	50,000	44,849	5,000	(151)	
COVID Abs Pay, Trans Admin	108	0	0	0	0	0	
COVID Abs Pay, Operators	20,514	0	0	0	0	0	
COVID Abs Pay, Serv Wrks	1,302	0	0	0	0	0	
COVID Abs Pay, Mechanics	1,799	0	0	0	0	0	
Fringe benefits-paid time off Total	2,251,898	2,712,912	2,560,020	(152,892)	2,929,368	216,456	8.0%
Services							
Management Services	101,987	70,000	70,000	0	100,000	30,000	
Agency Fees/Public Info	50	0		0		0	
In-Service Monitoring		5,500	1,500	(4,000)	5,000	(500)	
Mobility Services	19,252	25,000	15,000	(10,000)	25,000	0	
Schedules/Graphics	34,061	100,000	57,380	(42,620)	75,000	(25,000)	
Promotions	114,634	170,000	110,670	(59,330)	170,000	0	
RECRUITMENT-OTHER	14,085	20,000	3,150	(16,850)	20,000	0	

Attachment 1: FY 2024 Proposed Draft Budget and Forecast

Account Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated Actual	Over (Under) FY 2023 Budget	FY 2024 Proposed Budget	Over (Under) \$ FY 2023 Budget	Over (Under) % FY 2023 Budget
Legal Fees	465,739	430,000	604,263	174,263	450,000	20,000	
Financial Services	9,450	12,500	12,500	0	12,500	0	
Auditor Fees	42,055	50,000	49,105	(895)	51,500	1,500	
PAY+ PERS File Upload Expense	6,488	6,000	7,649	1,649	8,000	2,000	
SpecialPlnng ReimbursableExp		0		0	445,880	445,880	
H/R APPLICANT BACKGr-ck	13,520	15,000	14,330	(670)	15,000	0	
Temporary Help-All-Dept	34,345	25,000	1,500	(23,500)	25,000	0	
SRV-Electric Bus Repair		50,000	15,552	(34,448)	75,000	25,000	
SVR, Diffs/Radiators	2,780	8,500	12,270	3,770	30,000	21,500	
SVR, Trans	61,852	44,000	200	(43,800)	44,000	0	
SVR, Upholstry/Glass		0		0	14,000	14,000	
SVR, Mach/HydrI/Tow	5,247	10,000	14,597	4,597	10,000	0	
SVR, Engine		156,000	1,440	(154,560)	125,000	(31,000)	
SVR, Body	58,402	96,000	26,996	(69,004)	100,000	4,000	
Emission Control Expense	7,020	62,500	6,698	(55,802)	85,000	22,500	
Support Veh Maintenance Exp	9,226	14,500	9,913	(4,587)	12,500	(2,000)	
IT Supplies/Replacement	5,439	10,000	4,157	(5,843)	10,000	0	
CleverDevice-MaintenanceService	261,544	278,000	299,326	21,326	299,000	21,000	
Office Equip Maint Service	15,059	28,000	11,745	(16,255)	28,000	0	
Bldg Maint Services	112,433	99,000	101,964	2,964	120,000	21,000	
Landscape Services	69,150	79,000	83,200	4,200	90,500	11,500	
IT Contracts	161,627	200,000	199,585	(415)	200,000	0	
Radio Maintenance Service		12,500	8,650	(3,850)	12,000	(500)	
Clipper Fees	75,702	100,000	95,886	(4,114)	110,000	10,000	
Contract Service Cleaning		3,600	500	(3,100)	3,600	0	
Waste Removal	19,419	21,000	23,997	2,997	21,000	0	
Hazardous Waste Handling	88,375	115,000	71,703	(43,297)	115,000	0	
Fire Monitoring	411	3,000	1,000	(2,000)	3,000	0	
Security Services	114,422	115,000	130,289	15,289	119,000	4,000	
Other Services	10,750	7,000	27,125	20,125	30,000	23,000	
SVR, Upholstry/Glass		6,000		(6,000)		(6,000)	
Services Total	2,041,219	2,669,800	2,260,373	(409,427)	3,278,880	609,080	22.8%
Materials and supplies							
Diesel Fuel	1,902,527	2,562,500	2,383,012	(179,488)	2,000,000	(562,500)	
Oil & Lubricants	85,442	88,000	98,185	10,185	94,000	6,000	
Gasoline	22,746	24,000	25,423	1,423	24,000	0	
Electric Trolley PG&E Utility	74,008	90,000	69,734	(20,266)	90,000	0	

Account Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated Actual	Over (Under) FY 2023 Budget	FY 2024 Proposed Budget	Over (Under) \$ FY 2023 Budget	Over (Under) % FY 2023 Budget
Tires & Tubes	200,529	205,000	231,177	26,177	209,000	4,000	
Safety Supply	45	30,000	0	(30,000)	5,000	(25,000)	
Transport Supplies	10,105	14,000	13,610	(390)	14,000	0	
CLIPPER Relief Cards for EE's	75	0		0	500	500	
BART Relief Tickets		5,500		(5,500)		(5,500)	
CSS, Soaps	5,946	15,000	7,151	(7,849)	5,700	(9,300)	
CSS, Cleaning	11,281	45,000	13,290	(31,710)	15,000	(30,000)	
CSS, Safety	30,239	6,000	31,789	25,789	55,000	49,000	
CSS, Antifreeze	7,019	8,400	18,031	9,631	8,000	(400)	
CSS, Gasses	19,649	30,000	7,772	(22,228)	8,000	(22,000)	
Oil Analysis	8,250	600,000	8,250	(591,750)	8,500	(591,500)	
Equipment/Garage Supply	54,290	8,000	33,266	25,266	30,000	22,000	
Coach Repair Parts	741,850	4,500	526,229	521,729	625,000	620,500	
Shelter/Stop Supply	0	3,000	5,000	2,000	8,000	5,000	
Janitorial Supplies	26,509	1,000	30,270	29,270	30,000	29,000	
Lighting Supply		0	2,000	2,000	4,500	4,500	
Bldg Repair Supply	64,633	14,000	87,166	73,166	78,000	64,000	
Landscape Supply	329	9,000	1,000	(8,000)	2,500	(6,500)	
Tix, Pass, Transfers	1,482	0	0	0	3,000	3,000	
Office Supply, Outlets	423	3,000	500	(2,500)	500	(2,500)	
Office Supply, PERS	2,128	2,000	4,083	2,083	3,000	1,000	
Ops Training Supply		25,000		(25,000)		(25,000)	
Office Supply Administration	19,796	0	22,128	22,128	24,000	24,000	
Office Supply, Maint	2,823	0	2,440	2,440	2,700	2,700	
Postage	9,169	0	8,572	8,572	9,000	9,000	
Obsolete Parts Write-Off	33,358	0		0		0	
Safety Contingency Plans		0	1,000	1,000	3,000	3,000	
Training Supplies	2,550	0	1,604	1,604	5,000	5,000	
Contract//Grants Supplies	1,660	0	258	258	2,000	2,000	
Office Supply-IC	3,699	0	5,429	5,429	5,000	5,000	
Shop Inventory Grant Expense		0	5,000	5,000	25,000	25,000	
Materials and supplies Total	3,342,563	3,912,400	3,643,368	(269,032)	3,396,900	(515,500)	-13.2%

Account Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated Actual	Over (Under) FY 2023 Budget	FY 2024 Proposed Budget	Over (Under) \$ FY 2023 Budget	Over (Under) % FY 2023 Budget
Utilities							
Gas and Electric	191,746	195,000	187,733	(7,268)	215,000	20,000	
Phone, Concord Bldg	52,163	40,000	40,867	867	48,000	8,000	
Water	34,745	29,500	33,398	3,898	34,000	4,500	
Cellular Phone	69,024	80,000	63,751	(16,249)	85,000	5,000	
Utilities Total	347,677	344,500	325,748	(18,752)	382,000	37,500	10.9%
Casualty and liability							
Physical Damage	85,144	131,250	131,250	0	150,938	19,688	
Property Premiums	38,490	44,625	44,625	0	51,319	6,694	
Other Premiums	33,652	42,000	42,000	0	48,300	6,300	
Liability Premiums	633,234	750,750	750,750	0	863,363	112,613	
Liability Losses	(2,462)	183,750	183,750	0	211,313	27,563	
Casualty and liability Total	788,059	1,152,375	1,152,375	0	1,325,231	172,856	15.0%
Taxes							
Property Tax	8,772	11,000	11,000	0	10,000	(1,000)	
License/Registration	1,467	2,015	2,015	0	2,015	0	
Fuel Storage Tank Fee	11,670	14,000	14,000	0	14,000	0	
Use and Other Taxes	5,894	7,000	5,726	(1,274)	7,000	0	
Sales Tax	388,184	266,000	336,000	70,000	335,000	69,000	
Taxes Total	415,987	300,015	368,741	68,726	368,015	68,000	22.7%
Purchased transportation							
ALAMO CREEK SHUTTLE	129,882	137,000	140,712	3,712	150,091	13,091	
St. Mary's Shuttle Exp	33,529	48,000	33,882	(14,118)	47,460	(540)	
Contracted-CCC Hotel Transport	2,955	0	0	0	9,000	9,000	
Contracted-Meals on Wheels	54,775	0	0	0	0	0	
Contracted-School Distr Meals	403	0	0	0	0	0	
Contracted-CCC Hotel Trans Fue	1,044	0	0	0	0	0	
Contracted-Meals on Wheels Fue	3,215	0	0	0	0	0	
Contracted-School Meals Fuel	42	0	0	0	0	0	
COVID PPE for ParaTransit	0	6,000	0	(6,000)	0	(6,000)	
Purch PARA-CCC COVID Transport	(0)	9,000	0	(9,000)	0	(9,000)	
Purch PARA-Meals on Wheels	0	30,000	0	(30,000)	0	(30,000)	
Purch PARA-School Dist Meals	0	1,000	0	(1,000)	0	(1,000)	

Account Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated Actual	Over (Under) FY 2023 Budget	FY 2024 Proposed Budget	Over (Under) \$ FY 2023 Budget	Over (Under) % FY 2023 Budget
Purch PARA-CCC COVID Fuel	(0)	0		0		0	
Purch PARA-School Meals Fuel	0	0		0		0	
Purchased transportation Total	225,844	231,000	174,594	(56,406)	206,551	(24,449)	-10.6%
Contingency							
Contingency		500,000		(500,000)	500,000	0	
Contingency Total		500,000		(500,000)	500,000	0	0.0%
Miscellaneous							
Business Expense, Trans		500	500	0	500	0	
Business Expense,AGM-Admi		2,000	2,000	0	2,000	0	
Business Expense, Finance	1,764	1,000	2,067	1,067	2,000	1,000	
Board Travel Expenses	7,717	25,000	17,366	(7,634)	25,000	0	
Staff Travel Expenses	60,910	75,000	100,000	25,000	100,000	25,000	
CTA Conference	16,000	16,500	16,000	(500)	16,500	0	
APTA Annual Dues	35,500	35,500	20,706	(14,794)	35,500	0	
Other Memberships	1,110	4,000	3,750	(250)	5,000	1,000	
Business Expense ,GM	703	3,000	3,000	0	3,000	0	
Training/Subs, Trans Admi	10,844	20,000	10,000	(10,000)	20,000	0	
Training/Subs, GM	1,009	4,000	3,628	(372)	4,000	0	
Miscellaneous Expenses		1,000	1,413	413	1,500	500	
COVID Misc Exp Trans Admin		0	30,000	30,000		0	
COVID Misc Exp, Operators		0	352,500	352,500		0	
COVID Misc Exp Maint Admin		0	7,500	7,500		0	
COVID Misc Exp, Mechanics		0	67,500	67,500		0	
COVID Misc Exp Building Maint		0	10,000	10,000		0	
COVID Misc Exp Customer Servic		0	12,500	12,500		0	
COVID Misc Exp Promotion		0	2,500	2,500		0	
COVID Misc Exp EE Services		0	2,500	2,500		0	
COVID Misc Exp Finance		0	7,500	7,500		0	
COVID Misc Exp General Admin		0	2,500	2,500		0	
COVID Misc Exp Planning		0	7,500	7,500		0	
Employee Functions-ALL	25,324	45,000	45,000	0	45,000	0	
Employee Awards/Pins	772	4,000	580	(3,420)	2,000	(2,000)	
EmployeeRetireGifts		1,000	500	(500)	1,000	0	
Miscellaneous Total	161,652	237,500	729,010	491,510	263,000	25,500	10.7%

Account Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated Actual	Over (Under) FY 2023 Budget	FY 2024 Proposed Budget	Over (Under) \$ FY 2023 Budget	Over (Under) % FY 2023 Budget
Leases and rentals							
Radio Site Lease	53,163	51,000	41,945	(9,055)	53,500	2,500	
Eqpmnt Leases	4,169	9,000	15,222	6,222	15,000	6,000	
Leases and rentals Total	57,332	60,000	57,167	(2,833)	68,500	8,500	14.2%
Fixed Route Total	31,747,880	37,722,799	35,361,469	(2,361,330)	39,857,222	2,134,423	
Paratransit							
Wages							
Wages, Gnl Admin	294,077	286,622	300,637	14,015	319,835	33,213	
Wages Total	294,077	286,622	300,637	14,015	319,835	33,213	11.6%
Fringe benefits							
FICA, Gnl Admin	4,750	4,601	5,187	586	5,742	1,141	
PERS-RET, Gnl Admin	33,956	35,259	38,681	3,422	59,402	24,143	
Medical, General Admin	37,220	26,345	44,808	18,463	61,382	35,037	
Dental, General Admin	4,761	3,255	5,271	2,016	7,343	4,088	
Life, Gnl Admin	2,511	1,974	2,977	1,003	3,366	1,392	
SUI, Gnl Admin	749	348	882	534	1,980	1,632	
WC, Gnl Admin		5,250	0	(5,250)	25,741	20,491	
Sick, Gnl Admin	9,010	6,684	9,651	2,967	20,137	13,453	
Holiday, Gnl Admin	14,315	9,698	20,759	11,061	19,801	10,103	
Vacatn, Gnl Admin	13,408	12,061	17,633	5,572	23,959	11,898	
Abs Pay, Gnl Admin		0	7,706	7,706	1,980	1,980	
CafeteriaPlan-GenAdmin	33,890	26,268	39,962	13,694		(26,268)	
Fringe benefits Total	154,571	131,743	193,515	61,772	230,831	99,088	75.2%
Services							
Legal Fees	28,919	25,000	27,013	2,013	25,000	0	
Bank Service Charges		500	500	0	500	0	
Bldg. Maintenance Services	645	1,500	640	(860)	1,500	0	
Software Maint Services	53,969	63,000	69,184	6,184	70,000	7,000	
Radio Maintenance Service	5,929	6,000	8,424	2,424	12,000	6,000	
Other Services	135	0		0		0	
Services Total	89,597	96,000	105,761	9,761	109,000	13,000	13.5%
Materials and supplies							
Tix, Pass, Transfers	423	0		0		0	
Office Supply, P/T	164	4,000	2,000	(2,000)	4,000	0	
Materials and supplies Total	586	4,000	2,000	(2,000)	4,000	0	0.0%

Account Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated Actual	Over (Under) FY 2023 Budget	FY 2024 Proposed Budget	Over (Under) \$ FY 2023 Budget	Over (Under) % FY 2023 Budget
Utilities							
Gas & Electric	25,831	26,000	24,860	(1,140)	27,000	1,000	
Cell Phone-Paratransit	15,559	13,000	16,701	3,701	30,000	17,000	
Utilities Total	41,390	39,000	41,561	2,561	57,000	18,000	46.2%
Liability							
Property Premiums	6,792	8,400	8,400	0	9,000	600	
Liability Premiums	7,182	8,505	8,505	0	9,000	495	
Liability Total	13,974	16,905	16,905	0	18,000	1,095	6.5%
Purchased transp - for partners							
ADA Purchased PARA-LAVTA Costs	1,134,552	1,770,634	1,303,782	(466,852)	1,320,000	(450,634)	
ADA Purchase One Seat-LAVTA	12,505	16,362	572,569	556,207	500,000	483,638	
ADA Purchase One Seat-TriDelta	120,164	136,198		(136,198)		(136,198)	
ADA Purchase One Seat-WestCAT	10,059	10,398		(10,398)		(10,398)	
ADA Purchase One Seat-East Bay	1,250	0		0		0	
ADA Purch. One Seat-LAVTA Fuel	9,456	1,701	104,924	103,223	100,000	98,299	
ADA Purch 1 Seat-TriDelta Fuel	14,584	14,125		(14,125)		(14,125)	
ADA Purch 1 Seat-WestCat Fuel	1,993	2,101		(2,101)		(2,101)	
ADA Purch 1 Seat-East Bay Fuel	223	0		0		0	
Purchased transp - for partners Total	1,304,787	1,951,519	1,981,275	29,756	1,920,000	(31,519)	-1.6%
Purchased transportation							
COVID PPE for ParaTransit	5,237	0		0		0	
PURCHASED PARATRANSIT	4,922,816	5,905,134	5,900,000	(5,134)	6,490,000	584,866	
ADA-Purchased Transportation	3,699	8,600	0	(8,600)	0	(8,600)	
Other Purchased Trans Expense		1,000	1,000	0	1,000	0	
ADA Purch Choice in Aging CCCT	28,489	300,000	223,839	(76,161)	300,000	0	
ParaTransit SIP	94,596	60,000	0	(60,000)	0	(60,000)	
ADA Purchased One Seat-CCCTA	143,997	58,358	73,290	14,932		(58,358)	
PURCHASED PARATRANSIT FUEL	409,630	665,109	567,680	(97,429)		(665,109)	
ADA-Purchased Transport Fuel	6,150	13,977	0	(13,977)		(13,977)	
ADA Purch. One Seat-CCCTA Fuel	36,259	34,728	43,536	8,808		(34,728)	
Purchased transportation Total	5,650,873	7,046,906	6,809,345	(237,561)	6,791,000	(255,906)	-3.6%
Miscellaneous							
Training/Subs, Paratransi		10,000	0	(10,000)	10,000	0	
Miscellaneous Exp	18,516	10,000	8,957	(1,043)	10,000	0	
Miscellaneous Total	18,516	20,000	8,957	(11,043)	20,000	0	0.0%
Paratransit Total	7,568,371	9,592,695	9,459,954	(132,741)	9,469,667	(123,028)	
Grand Total	39,316,251	47,315,494	44,821,424	(2,494,070)	49,326,889	2,011,395	4.3%