

**To:** Administration & Finance Committee

**Date:** 05/31/2023

**From:** Amber Johnson, Chief Financial Officer

**Reviewed by:** WC.

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**SUBJECT: Fiscal Year 2024 Proposed Budget and Forecast Update**

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### **Background:**

County Connection's Fiscal Year (FY) 2024 Operating and Capital Budget is presented to the Administration and Finance 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 draft budget for July 1, 2023 to June 30, 2024 (Fiscal Year 2024) proposes \$49.7 million in operational expenses for fixed route and paratransit services with revenues to offset these costs. An additional \$6.5 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 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 saw significant increases.

The operating expense budget of \$49.7 million is a 5 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 \$6.5 million includes significant multi-year facility upgrade plans, funded by TDA capital.

**Table 1: Budget Summary**

<p style="text-align: center;"><b>County Connection</b></p> <p style="text-align: center;"><b>CENTRAL CONTRA COSTA TRANSIT AUTHORITY</b></p> <p style="text-align: center;"><b>FY 2024 BUDGET SUMMARY</b></p>					
	<b>FY 2022 Actuals</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Estimated Actuals</b>	<b>FY 2024 Proposed Budget</b>	<b>% Over/Under Prior Year Budget</b>
Operations					
Fixed Route	\$ 31,747,880	\$ 37,716,799	\$ 35,635,199	\$ 40,208,222	6.6%
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	\$ 49,677,889	5.0%
Capital					
Fixed Route	\$ 250,000	\$ 28,068,000	\$ 28,068,000	\$ 6,511,000	-76.8%
Paratransit	\$ -	\$ 1,500,000	\$ 1,500,000	\$ -	-100.0%
Subtotal	\$ 250,000	\$ 29,568,000	\$ 29,568,000	\$ 6,511,000	-78.0%
Grand Total	\$ 39,566,251	\$ 76,883,494	\$ 74,666,801	\$ 56,188,889	-24.7%

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 2024 includes the following changes from the draft version:

- Increased Measure J revenue by \$471,340 in recognition of FY 2022 reconciliation to be distributed with the FY 2024 allocation.
- Increase diesel fuel expenditure by \$200,000 and gasoline expenditure by \$6,000 based on current trends for fuel prices in today's markets.
- Shift certain capital expenditures to operating expenditures - \$50,000 in office furniture and \$95,000 in IT equipment – due to an internal procedure change in capitalization thresholds
- Decreased TDA operating revenue utilization by \$120,340 and capital revenue utilization by \$145,000 as a result of the above adjustments

#### **Financial Implications:**

Implementing these changes to the final adopted budget would result in an increase of \$206,000 in expenditures and revenues, bringing the total expenditure authority from \$55,982,889 to \$56,188,889.

**Recommendation:**

Staff recommends the Committee review and provide comment on the proposed FY 2024 Operating and Capital Budget.

**Action Requested:**

Staff requests that the Committee provide comments and forward the draft to the Board of Directors with a recommendation for approval to adopt the FY 2024 Operating and Capital Budget following a public hearing.

**Attachments:**

Attachment 1: Proposed FY 2024 Operating and Capital Budget



# FY23/24 OPERATING + CAPITAL BUDGET

*County Connection*

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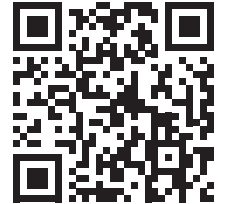
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# COUNTY CONNECTION OVERVIEW

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](http://www.countyconnection.com).



## County Connection Service Profile

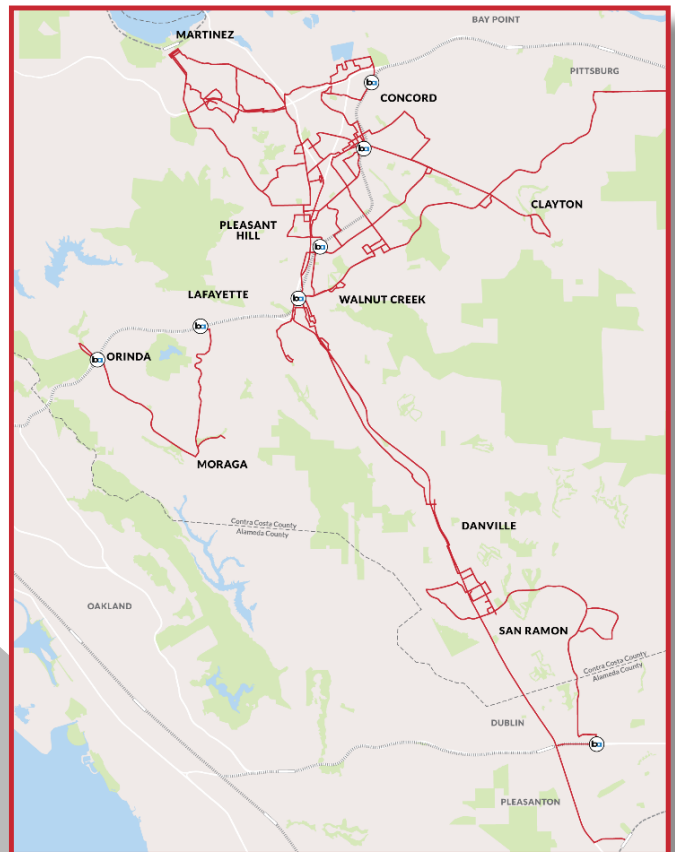
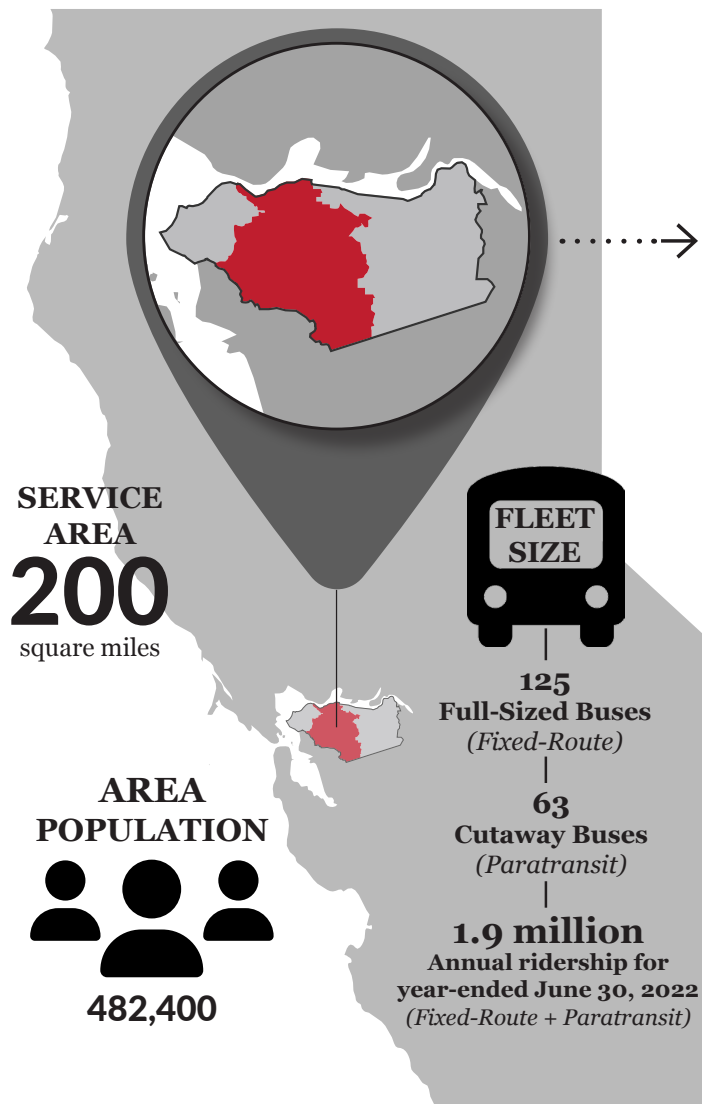


Figure 1: Service Area Map

# BUDGET SUMMARY

The FY 2024 Budget proposes \$49.7 million in operating expenses for fixed route and paratransit services with revenues to offset these costs. An additional \$6.5 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 \$2.3 million more than the \$24.8 million that MTC estimates will be allocated. The excess \$2.3 million will be drawn from the Authority's TDA reserves and includes \$6.5 million being utilized in the capital program. At the end of FY 2024, the Authority's TDA reserve is projected to be \$34.5 million.

**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
Operating					
Fixed Route	\$ 31,747,880	\$ 37,716,799	\$ 35,635,199	\$ 40,208,222	6.6%
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## COVID-19 Impacts

It has been three years since the COVID-19 pandemic resulted in shelter-in-place orders across the nation and world. The State of California ended its state of emergency orders on February 28, 2023, and the United States Government similarly ended its national emergency orders on May 11, 2023. With the worst of the COVID-19 crisis in the past, many residents of Contra Costa County have resumed their daily activities free from the restrictions in place during the pandemic. However, commute patterns post-pandemic have seen significant changes, with many commuters now exercising the option to telecommute. County Connection routes are tracking continued steady ridership growth post-pandemic, with essential workers and student riders returning to the system more quickly than commute riders.

One-time federal stimulus funding, combined with a 13% reduction to service hours in October 2020, allowed the Authority to ensure continuity of transit services and preservation of jobs throughout the pandemic. Fortunately, the financial uncertainties resulting from the COVID-19 pandemic have diminished considerably. However, the loss of fare revenue growth combined with historic inflationary pressures continues to put pressure on the overall fiscal health of the Authority.

**Table 2: COVID Revenue Impacts**

Revenue Source	Growth Factor*	10-year Projection (FY20 - FY29)		
		Pre-COVID Projection	Post-COVID Actuals & Projection	Calculated Revenue Gain/(Loss)
Fares	0.52%	53,682,320	29,891,793	(23,790,527)
Advertising	1.30%	6,644,029	3,246,982	(3,397,047)
Federal Relief Funds	N/A	-	25,765,000	25,765,000
<b>TOTAL</b>		<b>60,326,349</b>	<b>58,903,774</b>	<b>(1,422,574)</b>

\*Calculated using historical average of 5 years pre-pandemic



# OPERATING REVENUES

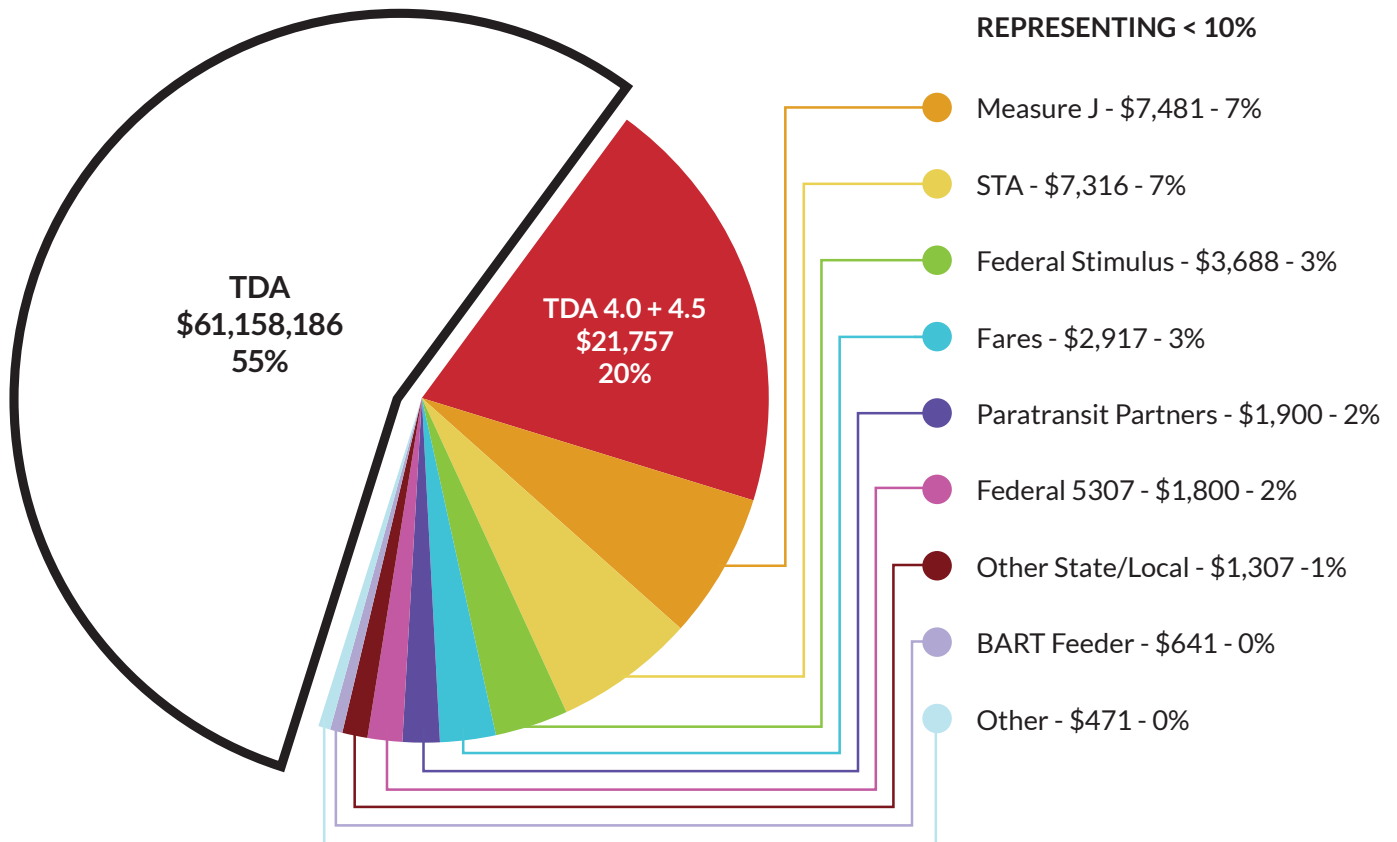
County Connection relies on a mixed portfolio of revenue sources. TDA provides the majority of the Authority's operating funds. The primary revenue sources for County Connection operations are:

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

To develop revenue projections for the FY 2024 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: Operating Revenues**

## FY 2024 Fixed Route & Paratransit Operating Revenues - \$49.7 Million \$ In Thousands



## 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 rebound with \$2 million collected in FY 2022 and an estimated \$2.1 to be collected in FY 2023. The budget anticipates continued growth in ridership, with fare revenues 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. Revenues from agreements that were not renewed during the pandemic have begun to be replaced by youth pass subsidies and returning bus bridge revenues, bringing increased stability to 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 established a new baseline share of 55% of revenue collected by the vendor. Fortunately, advertising revenue is back on solid footing with the MAG provision re-instated in the latest contract amendment with the advertising vendor.

## 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 led to robust diesel consumption growth through the pandemic, and diesel sales tax remains stable across the state. The current fund estimate from MTC projects that County Connection will receive \$7 million in total STA funds in FY 2024; the budget presents a more conservative estimate of \$6.3 million in STA funds.

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 commonly referred to as "non-guaranteed". The non-guaranteed amount for FY 2024 is approximately \$2 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 1/2 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 remain flat in FY 2024 as compared to FY 2023, at roughly \$112 million in Measure J revenue for the county as a whole. In addition to the revenues projected for FY 2023-24, the allocation under consideration by CCTA includes a reconciliation amount of approximately \$800 thousand from FY 2021-22. Actual revenues in that year were higher than projected at the time so the additional program revenue is being allocated in FY 2023-24 in accordance with CCTA policy for that fiscal year. CCTA's recently adopted policy to hold actual Measure J revenues above mid-year budget allocations in a reserve will apply in the FY 2024-25 allocation. Therefore, staff is projecting a one-time increase to FY 2024 Measure J revenue, estimating receipt of \$7.5 million and decreasing to \$7 million in the following year's projection.

## 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 remained stable during and post-pandemic. 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 \$24.8 million in TDA 4.0 funding in FY 2024. 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 \$20.6 million in TDA operating and \$6.5 million in TDA capital funds, which is \$2.3 million more than the MTC estimate of \$24.8 million, with the difference drawing upon past reserves.

MTC estimates that County Connection will receive \$1.2 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), and the American Rescue Plan (ARP) Act of 2021. 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, and all \$10.3 million in ARP Act funding in fiscal years 2022 and 2023. All \$3.7 million in allocated CRRSAA funding is projected to be utilized during fiscal year 2024.

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<sup>1</sup>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 3: Federal Relief Funds**

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

## 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 1/2-cent sales tax revenues. Due to the critical budgetary issues faced by BART, discussions between BART, MTC, county transportation agencies, and the four East Bay bus operators regarding these funding arrangements took place over the past year in an effort to partner with BART on temporary fiscal relief. These discussions have resulted in a temporary decrease to this revenue source from \$864 thousand to \$734 thousand in FY 2023, and a further reduction to \$640 thousand in FY 2024. Discussions related to the future structure of these agreements between BART and the operators are ongoing.

## 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 4: Operating Revenues**

**COUNTY CONNECTION**  
**Central Contra Costa Transit Authority**  
**FY 2024 Proposed Budget - Operating Revenues**

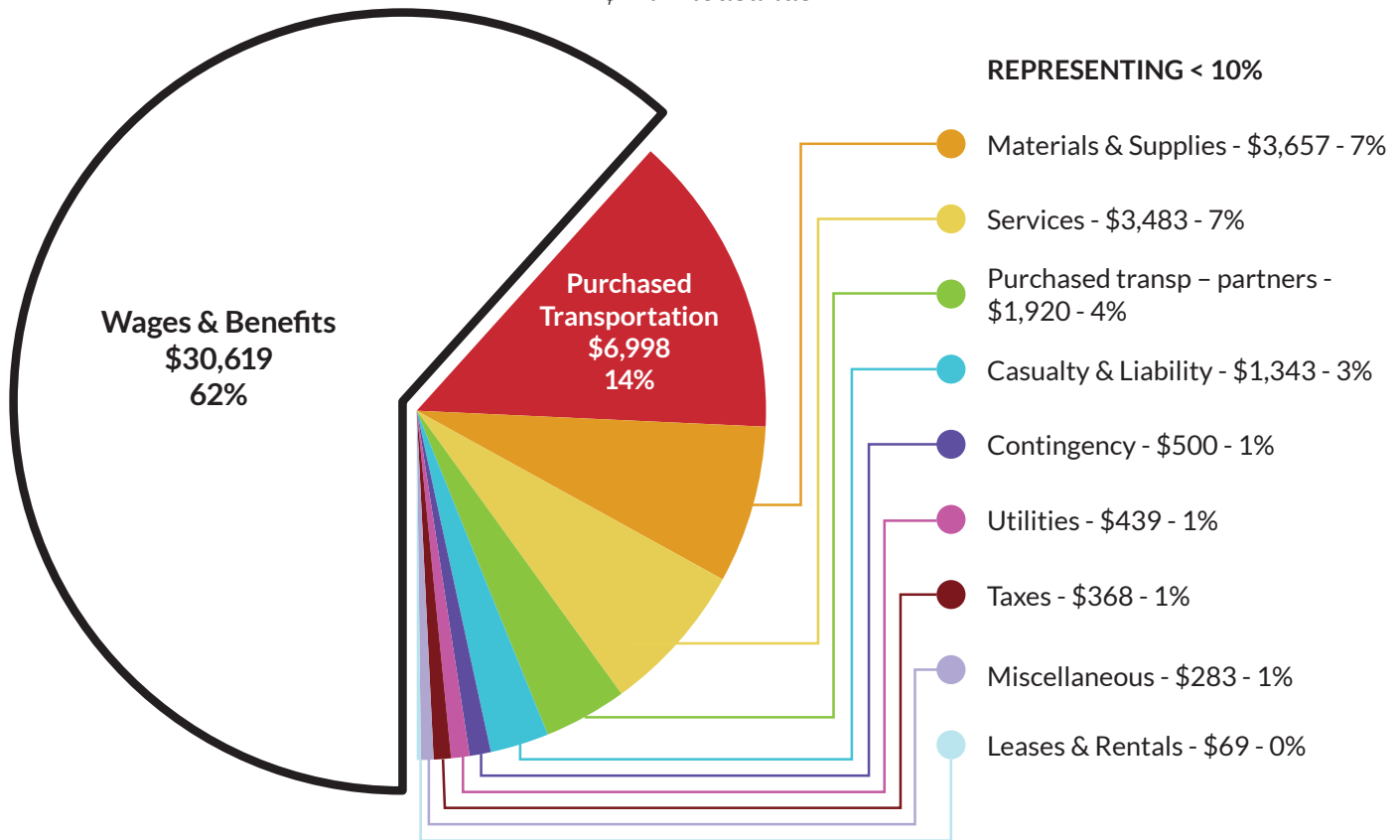
Category	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated Actual	FY 2024 Proposed Budget	% change from FY 2023 Budget
<b>Fixed Route</b>					
Fare revenue	\$ 1,936,353	\$ 1,735,000	\$ 1,690,500	\$ 1,961,000	13.0%
Special service revenue	499,941	491,014	728,945	586,014	19.3%
<b>Total Fare Revenue</b>	<b>2,436,294</b>	<b>2,226,014</b>	<b>2,419,445</b>	<b>2,547,014</b>	<b>14.4%</b>
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	5,708,451	9.0%
TDA 4.0	10,852,550	17,333,307	14,215,934	19,420,757	12.0%
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%
<b>Total Other Revenue</b>	<b>29,311,585</b>	<b>35,490,785</b>	<b>33,215,754</b>	<b>37,661,208</b>	<b>6.1%</b>
<b>Subtotal Fixed Route Revenue</b>	<b>31,747,880</b>	<b>37,716,799</b>	<b>35,635,199</b>	<b>40,208,222</b>	<b>6.6%</b>
<b>Paratransit</b>					
Fare revenue	\$ 107,206	\$ 98,181	\$ 395,782	\$ 350,000	256.5%
Fare revenue - LAVTA	17,576	-	22,358	20,000	--
<b>Total Fare Revenue</b>	<b>124,782</b>	<b>98,181</b>	<b>418,140</b>	<b>370,000</b>	<b>276.9%</b>
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%
<b>Total Other Revenue</b>	<b>7,443,589</b>	<b>9,500,514</b>	<b>9,045,462</b>	<b>9,099,667</b>	<b>-4.2%</b>
<b>Subtotal Paratransit Revenue</b>	<b>7,568,371</b>	<b>9,598,695</b>	<b>9,463,602</b>	<b>9,469,667</b>	<b>-1.3%</b>
<b>Total Revenue</b>	<b>39,316,251</b>	<b>47,315,494</b>	<b>45,098,801</b>	<b>49,677,889</b>	<b>5.0%</b>

# OPERATING EXPENSES

The budget assumes that ridership will continue to improve, and that recruitment efforts to fill vacant operator positions will continue to be successful, resulting in an overall increase in operating expenses as compared to the current year.

**Chart 2: Operating Expenses**

**FY 2024 Fixed Route & Paratransit  
Operating Expenses - \$49.7 Million**  
\$ In Thousands



Major expenditure categories are discussed in greater detail below, and pages 19 to 32 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 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, and marked improvement to the retention of transit operators. Turnover rates of County Connection operators have improved from 10% in 2021 to 3% in 2023 (to date). Memorandums of Understanding (MOUs) were successfully negotiated with all three of the represented bargaining groups in FY 2023 for three-year terms. The financial impacts to the terms of these agreements are represented in the budget and forecast. The budget and forecast assume all vacancies will be filled during the fiscal year. Refer to page 15 of this report for a detailed breakdown of staffing allocations by full-time equivalent (FTE).

## Pensions

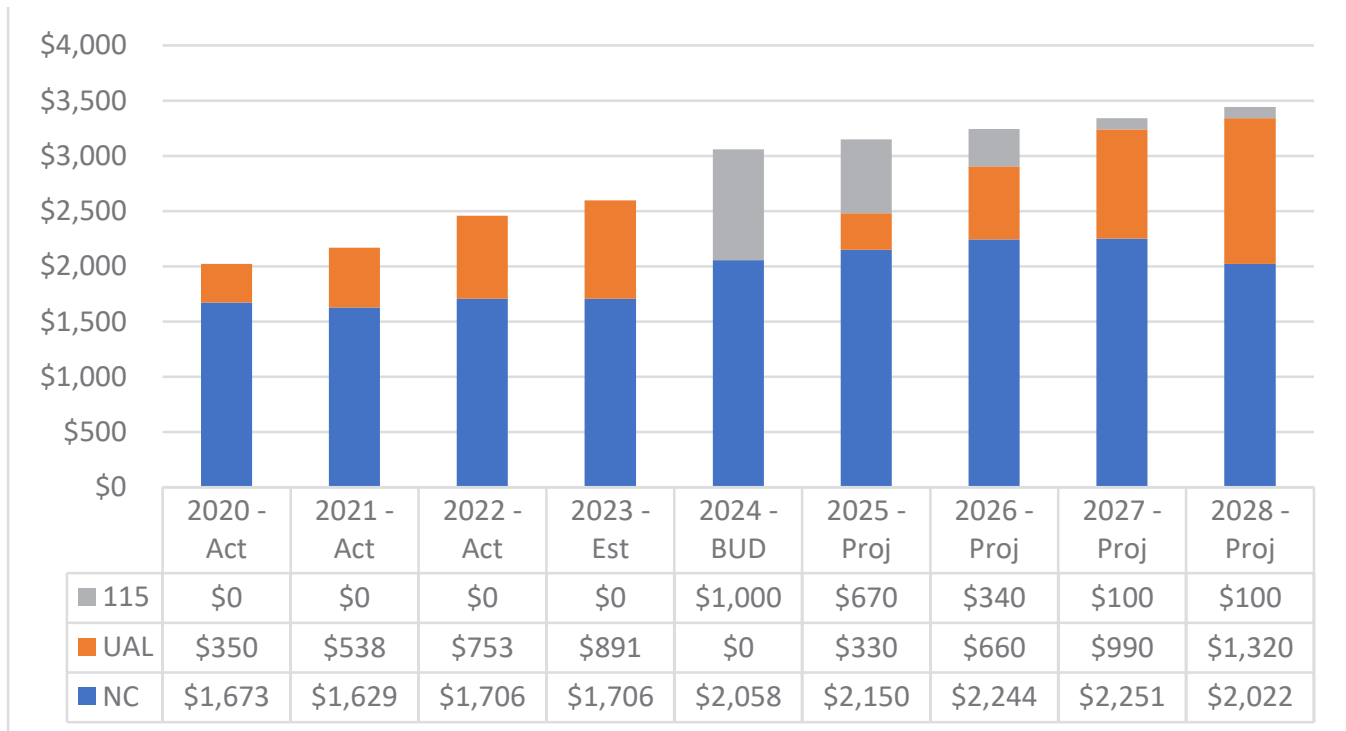
County Connection contracts with the California Public Employees' Retirement System (CalPERS) for its employee defined-benefit pension plans. The Authority is statutorily required to pay the Annual Required Contribution (ARC) to CalPERS. The ARC comprises two elements; the Normal Cost (NC), which is 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 6.8% discount rate, which was reduced from 7.0% with the latest valuation, and mirrors its 6.8% expected return on plan assets. In FY 2023, the Authority also 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 the County Connection plan to be 100% funded and no UAL payment required in FY 2024. Since a \$1 million UAL was planned for FY 2024 in the FY 2023 budget, the board authorized this \$1 million to be redirected to the newly created pension 115 trust.

A loss on investment reported by CalPERS in the year ended June 30, 2022 will likely result in a return to UAL payments. This information will be made available in July 2023 when the plan valuation reports are released. The budget forecast assumes continued 115 trust contributions and UAL payments in alignment with the prior year forecasts and will continue to be adjusted to maximize diversification of pension assets and continued stability in pensions promised to both retired and current Authority employees.

**Chart 3: CalPERS Pension Costs**

### Pension Costs \$ In Thousands





## Services

Expenses in the services category include legal fees, service repair, promotions, and on-call planning contracts. The primary driver of the increase in this category compared to the FY 2023 budget is the award of grant-funded on-call planning contract.

## 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. This category also contains expenditures for furniture and equipment that was previously budgeted to capital expenditures but are now being expensed in the year of purchase due to the low dollar value of these acquisitions.

## Casualty and Liability

General liability premiums and workers compensation rates are estimated to grow by 15% in FY 2024 due to the volatility of the insurance market. A 5% escalator is used in the forecast beyond FY 2024.

## Purchased Transportation

Purchased transportation for paratransit services is the Authority's second largest expense. Transdev was awarded a new contract to operate and manage paratransit services following a competitive proposal process in 2022. Paratransit demand is returning at a slower pace than fixed route demand, resulting in modest savings in this budget category. The FY 2024 expense is based on current ridership models and the new contract terms that went into effect July 1, 2022.

## Purchased Transportation – Partner Agencies

In 2022 the Authority partnered with Livermore Amador Valley Transit Authority (LAVTA) on a pilot shared services contract 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 the 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 5: Operating Expenditures**

**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
<b>Fixed Route</b>					
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%
<b>Total Wages and benefits</b>	<b>24,367,547</b>	<b>28,315,209</b>	<b>26,923,823</b>	<b>30,068,145</b>	<b>6.2%</b>
Services	2,041,219	2,669,800	2,260,373	3,373,880	26.4%
Materials and supplies	3,342,563	3,912,400	3,643,368	3,652,900	-6.6%
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%
<b>Total Other Expenses (non-wages)</b>	<b>7,380,333</b>	<b>8,901,590</b>	<b>8,711,376</b>	<b>9,640,077</b>	<b>8.3%</b>
Contingency	-	500,000		500,000	0.0%
<b>Total Fixed Route Expenses</b>	<b>31,747,880</b>	<b>37,716,799</b>	<b>35,635,199</b>	<b>40,208,222</b>	<b>6.6%</b>
<b>Paratransit</b>					
Wages	294,077	286,622	300,637	319,835	11.6%
Fringe benefits	154,571	131,743	197,162	230,831	75.2%
<b>Total Wages and benefits</b>	<b>448,648</b>	<b>418,365</b>	<b>497,799</b>	<b>550,667</b>	<b>31.6%</b>
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%
<b>Total Other Expenses (non-wages)</b>	<b>7,119,723</b>	<b>9,180,330</b>	<b>8,965,803</b>	<b>8,919,000</b>	<b>-2.8%</b>
<b>Subtotal Paratransit Expenses</b>	<b>7,568,371</b>	<b>9,598,695</b>	<b>9,463,602</b>	<b>9,469,667</b>	<b>-1.3%</b>
<b>Total Expenses</b>	<b>39,316,251</b>	<b>47,315,494</b>	<b>45,098,801</b>	<b>49,677,889</b>	<b>5.0%</b>

## 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 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, with local TDA funds to meet the matching requirements. The budget forecast reflects this funding scenario.

**Table 6: Capital Program – Budget Year**

**COUNTY CONNECTION**  
**Central Contra Costa Transit Authority**  
**FY 2024 Capital Program-Budget Year**  
*\$ In Thousands*

Capital Category	Funding Source		
	Federal 5307	MTC TDA	Total
Non Revenue Fleet	\$ -	\$ 126	\$ 126
Revenue Fleet	-	-	-
Facility Maintenance and Modernization	-	4,480	4,480
Street Amenities	-	1,550	1,550
Information Technology	-	55	55
Maintenance Equipment & Tools	-	250	250
Office Furniture and Equipment	-	50	50
<b>Total</b>	<b>\$ -</b>	<b>\$ 6,511</b>	<b>\$ 6,511</b>

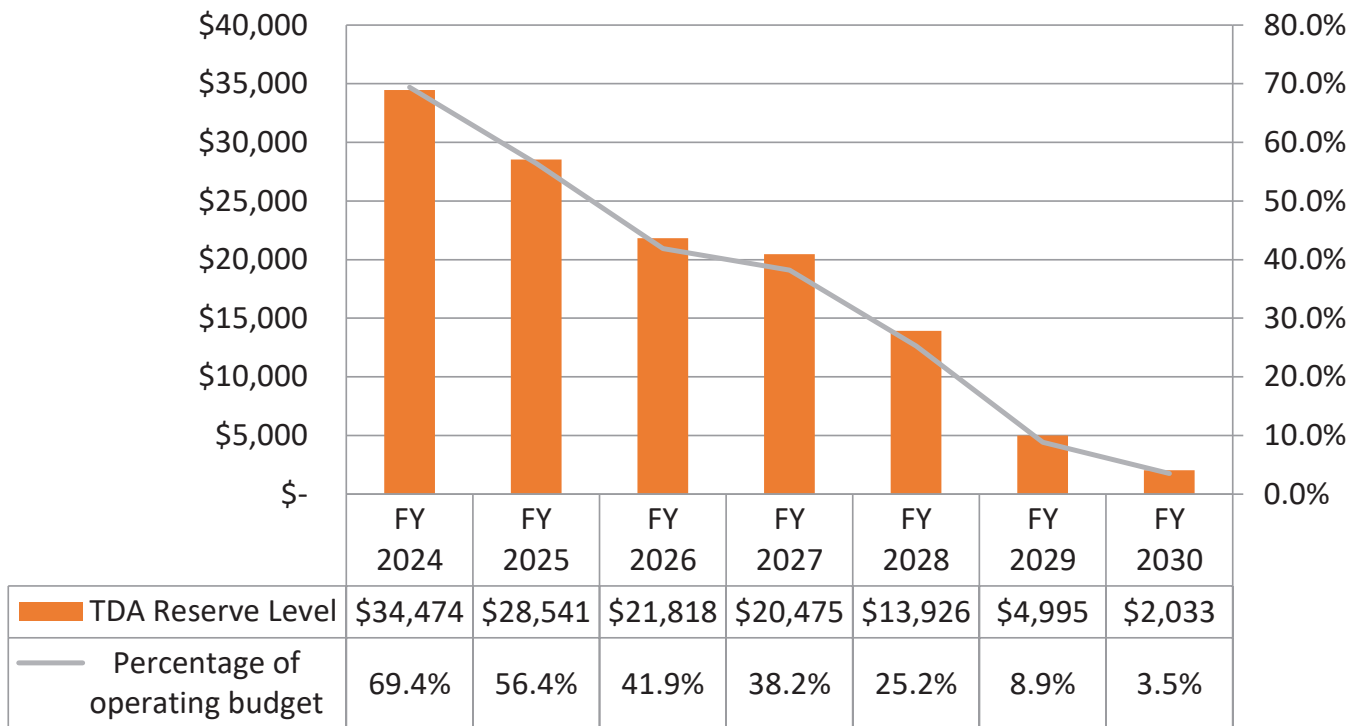
The multi-year capital program can be found at page 16 of this report.

# FORECAST

Using the current assumptions for fixed route and paratransit services, there are sufficient TDA reserves (25% or above) through FY 2028, due to the injection of federal relief funds during the pandemic. The FY 2024 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 2-3% 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**

## TDA Reserves \$ In Thousands



A financial forecast of capital and operating expenditures can be found at pages 16 to 17 of this document. A breakdown of TDA reserve utilization and projected fund balance can be found at page 18.

# ADDITIONAL SCHEDULES

Table 7: Staffing Levels

## 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
<b>Transportation</b>						
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		108.0	100.0	115.0	106.0	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
	38.0	150.0	139.0	155.0	141.0	155.0
<b>Total Transportation</b>	<b>55.0</b>	<b>165.0</b>	<b>155.0</b>	<b>172.0</b>	<b>157.0</b>	<b>172.0</b>
<b>Maintenance</b>						
Maintenance administration	5.0	5.0	5.0	5.0	4.0	4.0 (a)
Facilities	6.0	6.0	6.0	6.0	7.0	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	3.0	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	22.0	29.0
<b>Total Maintenance</b>	<b>37.0</b>	<b>35.0</b>	<b>37.0</b>	<b>41.0</b>	<b>33.0</b>	<b>40.0</b>
<b>General Administration</b>						
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	4.0	4.0 (b) (c)
Finance	5.0	5.0	5.0	5.0	4.0	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)
<b>Total General Administration</b>	<b>30.0</b>	<b>29.0</b>	<b>28.0</b>	<b>32.0</b>	<b>31.0</b>	<b>33.0</b>
<b>Fixed Route Operations Total</b>	<b>122.0</b>	<b>229.0</b>	<b>220.0</b>	<b>245.0</b>	<b>221.0</b>	<b>245.0</b>
Paratransit	3.0	3.0	4.0	4.0	4.0	4.0
<b>Total Operations</b>	<b>125.0</b>	<b>232.0</b>	<b>224.0</b>	<b>249.0 (a)</b>	<b>225.0</b>	<b>249.0</b>

(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.

**Table 8: Capital Program**

**COUNTY CONNECTION**  
Central Contra Costa Transit Authority  
**Capital Program**  
**Fiscal Years 2021 - 2030**  
\$ In Thousands

Attachment 1: Proposed FY 2024 Operating and Capital Budget

Capital Program (a):	actuals			estimated		projected						
	FY2021	FY 2022	FY 2023	proposed FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030		
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	\$ 55	\$ 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	\$ 50	\$ 100	\$ 80	\$ 25	\$ 50	\$ 50	\$ 50		
<b>Total Capital Program</b>	<b>\$ 747</b>	<b>\$ 250</b>	<b>\$ 29,568</b>	<b>\$ 6,511</b>	<b>\$ 9,474</b>	<b>\$ 20,969</b>	<b>\$ 520</b>	<b>\$ 26,570</b>	<b>\$ 34,958</b>	<b>\$ 6,125</b>		
Capital Program by Service:												
Fixed-Route	\$ 747	\$ 250	\$ 28,068	\$ 6,511	\$ 9,474	\$ 16,380	\$ 520	\$ 26,570	\$ 32,950	\$ 6,125		
Paratransit	-	-	1,500	-	-	4,589	-	-	2,008	-		
<b>Total Capital Program by Service</b>	<b>\$ 747</b>	<b>\$ 250</b>	<b>\$ 29,568</b>	<b>\$ 6,511</b>	<b>\$ 9,474</b>	<b>\$ 20,969</b>	<b>\$ 520</b>	<b>\$ 26,570</b>	<b>\$ 34,958</b>	<b>\$ 6,125</b>		
Capital Funding by Source												
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	\$ 6,511	\$ 4,698	\$ 5,859	\$ 520	\$ 5,770	\$ 7,752	\$ 2,125		
Transportation Development Act Rollover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Regional Measure 3	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0		
<b>Total Capital Funding by Source</b>	<b>\$ 747</b>	<b>\$ 250</b>	<b>\$ 29,568</b>	<b>\$ 6,511</b>	<b>\$ 9,474</b>	<b>\$ 20,969</b>	<b>\$ 520</b>	<b>\$ 26,570</b>	<b>\$ 34,958</b>	<b>\$ 6,125</b>		
Revenue Fleet Replacements												
# Fixed Route Vehicles	-	-	40	-	10	7	-	37	27	4		
# Paratransit Vehicles	-	-	15	-	-	42	-	-	18	-		
<b>Total Revenue Fleet Replacement</b>	<b>-</b>	<b>-</b>	<b>55</b>	<b>-</b>	<b>10</b>	<b>49</b>	<b>-</b>	<b>37</b>	<b>45</b>	<b>4</b>		

Table 9: Operating Forecast

COUNTY CONNECTION  
Central Contra Costa Transit Authority  
Operating Forecast  
Fiscal Years 2021 - 2030  
\$ In Thousands

Attachment 1: Proposed FY 2024 Operating and Capital Budget

	actuals			estimated		proposed	projected					
	FY 2021	FY 2022	FY 2023	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<b>Revenue Hours</b>	<b>178,422</b>	<b>188,644</b>	<b>186,700</b>			<b>188,000</b>	<b>193,640</b>	<b>199,449</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
Fare revenue	942	1,936	1,086			1,961	2,010	2,060	2,112	2,112	2,112	2,112
Special service revenue	350	500	729			586	592	598	604	604	604	604
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			5,708	5,368	5,502	5,640	5,781	5,925	6,073
Federal Stimulus Funds	16,747	10,853	14,216			19,421	25,117	25,733	26,387	27,059	27,424	27,815
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	-	-			-	-	-	-	-	-	-
<b>TOTAL FIXED ROUTE OPERATING REVENUE</b>	<b>30,853</b>	<b>31,748</b>	<b>35,030</b>			<b>40,208</b>	<b>40,644</b>	<b>41,626</b>	<b>42,657</b>	<b>43,645</b>	<b>44,337</b>	<b>45,063</b>
<b>Op Expenses w/o contingency and GASB adjustments</b>	<b>30,321</b>	<b>36,964</b>	<b>34,744</b>			<b>38,708</b>	<b>39,644</b>	<b>40,626</b>	<b>41,567</b>	<b>42,225</b>	<b>42,917</b>	<b>43,643</b>
<i>CalPERS UAL Expense</i>	<b>538</b>	<b>753</b>	<b>891</b>			<b>-</b>	<b>330</b>	<b>660</b>	<b>990</b>	<b>1,320</b>	<b>1,320</b>	<b>1,320</b>
<i>Pension 115 Set Aside</i>						<b>1,000</b>	<b>670</b>	<b>340</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
% change over prior year	-2.1%	22.2%	-5.5%			11.4%	2.4%	2.4%	2.5%	2.3%	1.6%	1.6%
<b>GASB 68 Pension &amp; GASB 75 OPEB adjustment</b>	<b>891</b>	<b>(4,067)</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating expense contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FIXED ROUTE OPERATING EXPENSES</b>	<b>31,750</b>	<b>33,649</b>	<b>35,635</b>			<b>40,208</b>	<b>40,644</b>	<b>41,626</b>	<b>42,657</b>	<b>43,645</b>	<b>44,337</b>	<b>45,063</b>
% change over prior year	-4.30%	5.98%	5.90%			12.83%	1.08%	2.42%	2.48%	2.32%	3.94%	3.25%
<b>Revenue Hours</b>	<b>29,142</b>	<b>50,000</b>	<b>60,000</b>			<b>66,000</b>	<b>75,900</b>	<b>91,080</b>	<b>109,296</b>	<b>112,575</b>	<b>112,575</b>	<b>115,952</b>
Fare revenue	80	107	396			350	357	364	371	371	371	371
Fare revenue - LAVTA	294	18	22			20	20	20	20	20	20	20
Special service - One Seat Ride	32	157	677			600	600	600	600	600	600	600
LAVTA Fees	-	1,120	1,281			1,300	1,339	1,379	1,421	1,463	1,507	1,552
FTA Section 5307	1,046	1,774	1,800			1,800	1,800	1,800	1,800	1,800	1,800	1,800
TDA 4.5	591	1,211	1,332			1,162	1,195	1,228	1,262	1,298	1,334	1,371
TDA 4.0	334	390	1,230			1,174	1,502	1,850	2,218	2,617	3,038	3,484
Measure J	1,936	1,966	1,772			1,772	1,816	1,862	1,908	1,956	2,005	2,055
STA Paratransit & Rev based	534	612	746			1,041	1,062	1,083	1,105	1,127	1,149	1,172
BART ADA Service/Other	204	209	207			250	252	255	257	259	261	264
<b>TOTAL PARATRANSIT OPERATING REVENUE</b>	<b>5,052</b>	<b>7,568</b>	<b>9,463</b>			<b>9,470</b>	<b>9,943</b>	<b>10,440</b>	<b>10,962</b>	<b>11,510</b>	<b>12,086</b>	<b>12,690</b>
<b>TOTAL PARATRANSIT OPERATING EXPENSES</b>	<b>5,052</b>	<b>7,568</b>	<b>9,464</b>			<b>9,470</b>	<b>9,943</b>	<b>10,440</b>	<b>10,962</b>	<b>11,510</b>	<b>12,086</b>	<b>12,690</b>
% change over prior year	-19.6%	49.8%	25.0%			0.1%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 36,802</b>	<b>\$ 41,218</b>	<b>\$ 45,099</b>			<b>\$ 49,678</b>	<b>\$ 50,587</b>	<b>\$ 52,066</b>	<b>\$ 53,619</b>	<b>\$ 55,156</b>	<b>\$ 56,423</b>	<b>\$ 57,753</b>

Table 10: TDA Reserves Projections

COUNTY CONNECTION  
Central Contra Costa Transit Authority  
TDA Reserves Projections  
Fiscal Years 2021 - 2030  
\$ In Thousands

Attachment 1: Proposed FY 2024 Operating and Capital Budget

	actuals		estimated		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	\$ 38,321	\$ 36,783	\$ 34,474	\$ 28,541	\$ 21,818	\$ 20,475	\$ 13,926	\$ 4,995
TDA 4.0 Allocation	\$ 21,522	\$ 20,733	\$ 23,877	\$ 24,797	\$ 25,385	\$ 26,096	\$ 26,827	\$ 27,578	\$ 27,578	\$ 28,350
% change over prior year	16.10%	-3.67%	15.16%	3.85%	2.37%	2.80%	2.80%	2.80%	2.80%	2.80%
<b>TDA 4.0 Needed for Operations and Capital:</b>										
Used for Fixed route operations	(16,747)	(10,853)	(14,216)	(19,421)	(25,117)	(25,733)	(26,387)	(27,059)	(27,424)	(27,815)
Used for Paratransit operations	(334)	(390)	(1,230)	(1,174)	(1,502)	(1,228)	(1,262)	(1,298)	(1,334)	(1,371)
TDA Used for Operations	(17,081)	(11,243)	(15,446)	(20,595)	(26,619)	(26,961)	(27,650)	(28,356)	(28,758)	(29,187)
Used for Capital Program	(747)	(2,682)	(9,969)	(6,511)	(4,698)	(5,859)	(520)	(5,770)	(7,752)	(2,125)
Ending TDA Reserve	\$ 31,513	\$ 38,321	\$ 36,783	\$ 34,474	\$ 28,541	\$ 21,818	\$ 20,475	\$ 13,926	\$ 4,995	\$ 2,033
Number Of Months of Operating Expenses in Reserve	10.3	11.2	9.8	8.3	6.8	5.0	4.6	3.0	1.1	0.4
Percentage of operating budget	85.6%	93.0%	81.6%	69.4%	56.4%	41.9%	38.2%	25.2%	8.9%	3.5%

Table 11: Operating Expense Detail

**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
<b>Fixed Route</b>							
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	



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, Promotion	100	0	0	0	0	0	0
COVID Vaccine, EE Services	200	0	0	0	0	0	0
COVID Vaccine, Finance	700	0	0	0	0	0	0
COVID Vaccine, Safety & Train.	100	0	0	0	0	0	0
COVID Vaccine, General Admin	100	0	200	200	200	200	200
COVID Vaccine, Planning	700	0	200	200	200	200	200
<b>Wages Total</b>	<b>13,874,208</b>	<b>15,587,804</b>	<b>15,361,003</b>	<b>(226,801)</b>	<b>16,525,369</b>	<b>937,565</b>	<b>6.0%</b>
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	321,610	(43,681)	310,703	(54,588)	
PERS-RET, Scheduling	26,543	24,803	29,676	4,873	20,620	(4,183)	
PERS-RET, Operators	1,122,848	1,262,373	1,224,353	(38,020)	1,366,465	104,092	
PERS-RET, Maint Admin	142,292	169,244	156,279	(12,965)	85,130	(84,114)	
PERS-RET, Serv Wrks	64,907	106,396	67,968	(38,428)	133,967	27,571	
PERS-RET, Mechanics	186,586	234,858	204,052	(30,806)	309,450	74,592	
PERS-RET, Bldg Maint	63,056	84,179	69,857	(14,322)	106,215	22,036	
PERS-RET, Cust Service	71,313	73,112	80,404	7,292	91,258	18,146	
PERS-RET, Promotions	28,303	22,052	31,902	9,850		(22,052)	
PERS-RET, EE Services	46,998	52,034	52,735	701	81,146	29,112	

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, Finance	82,931	102,566	92,201	(10,365)	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	72,307	72,307	
PERS-RET, Gnl Admin	110,469	142,474	120,890	(21,584)	177,211	34,737	
PERS-RET, Planning	94,110	140,692	102,883	(37,809)	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	

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
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	
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	

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, 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)	
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	
<b>Fringe benefits-other Total</b>	<b>8,241,441</b>	<b>10,014,493</b>	<b>9,002,800</b>	<b>(1,011,693)</b>	<b>10,613,408</b>	<b>598,915</b>	<b>6.0%</b>
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	

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
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	
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	

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
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)	
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	

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
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	
<b>Fringe benefits-paid time off Total</b>	<b>2,251,898</b>	<b>2,712,912</b>	<b>2,560,020</b>	<b>(152,892)</b>	<b>2,929,368</b>	<b>216,456</b>	<b>8.0%</b>
<b>Services</b>							
Management Services	101,987	70,000	70,000	0	100,000	30,000	
Agency Fees/Public Info	50	0	0	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	
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	
SpecialPlngg ReimbursableExp		0	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	0	14,000	14,000	
SVR, Mach/Hydr/I/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)	105,000	95,000	
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	

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
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)	
<b>Services Total</b>	<b>2,041,219</b>	<b>2,669,800</b>	<b>2,260,373</b>	<b>(409,427)</b>	<b>3,373,880</b>	<b>704,080</b>	<b>26.4%</b>
Materials and supplies							
Diesel Fuel	1,902,527	2,562,500	2,383,012	(179,488)	2,200,000	(362,500)	
Oil & Lubricants	85,442	88,000	98,185	10,185	94,000	6,000	
Gasoline	22,746	24,000	25,423	1,423	30,000	6,000	
Electric Trolley PG&E Utility	74,008	90,000	69,734	(20,266)	90,000	0	
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	



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
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	
Training Supplies		500		(500)		(500)	
<b>Materials and supplies Total</b>	<b>3,342,563</b>	<b>3,912,400</b>	<b>3,643,368</b>	<b>(269,032)</b>	<b>3,652,900</b>	<b>(259,500)</b>	<b>-6.6%</b>
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	
<b>Utilities Total</b>	<b>347,677</b>	<b>344,500</b>	<b>325,748</b>	<b>(18,752)</b>	<b>382,000</b>	<b>37,500</b>	<b>10.9%</b>
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	
<b>Casualty and liability Total</b>	<b>788,059</b>	<b>1,152,375</b>	<b>1,152,375</b>	<b>0</b>	<b>1,325,231</b>	<b>172,856</b>	<b>15.0%</b>
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	
<b>Taxes Total</b>	<b>415,987</b>	<b>300,015</b>	<b>368,741</b>	<b>68,726</b>	<b>368,015</b>	<b>68,000</b>	<b>22.7%</b>

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
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	9,000	9,000	
Contracted-Meals on Wheels	54,775	0		0		0	
Contracted-School Distr Meals	403	0		0		0	
Contracted-CCC Hotel Trans Fue	1,044	0		0		0	
Contracted-Meals on Wheels Fue	3,215	0		0		0	
Contracted-School Meals Fuel	42	0		0		0	
COVID PPE for ParaTransit	0	6,000		(6,000)		(6,000)	
Purch PARA-CCC COVID Transport	(0)	9,000		(9,000)		(9,000)	
Purch PARA-Meals on Wheels	0	30,000		(30,000)		(30,000)	
Purch PARA-School Dist Meals	0	1,000		(1,000)		(1,000)	
Purch PARA-CCC COVID Fuel	(0)	0		0		0	
Purch PARA-School Meals Fuel	0	0		0		0	
<b>Purchased transportation Total</b>	<b>225,844</b>	<b>231,000</b>	<b>174,594</b>	<b>(56,406)</b>	<b>206,551</b>	<b>(24,449)</b>	<b>-10.6%</b>
Contingency							
Contingency		500,000		(500,000)	500,000	0	
<b>Contingency Total</b>		<b>500,000</b>		<b>(500,000)</b>	<b>500,000</b>	<b>0</b>	<b>0.0%</b>
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	

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 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	
<b>Miscellaneous Total</b>	<b>161,652</b>	<b>237,500</b>	<b>729,010</b>	<b>491,510</b>	<b>263,000</b>	<b>25,500</b>	<b>10.7%</b>
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	
<b>Leases and rentals Total</b>	<b>57,332</b>	<b>60,000</b>	<b>57,167</b>	<b>(2,833)</b>	<b>68,500</b>	<b>8,500</b>	<b>14.2%</b>
<b>Fixed Route Total</b>	<b>31,747,880</b>	<b>37,722,799</b>	<b>35,635,199</b>	<b>(2,087,600)</b>	<b>40,208,222</b>	<b>2,485,423</b>	
<b>Paratransit</b>							
Wages							
Wages, Gnl Admin	294,077	286,622	300,637	14,015	319,835	33,213	
<b>Wages Total</b>	<b>294,077</b>	<b>286,622</b>	<b>300,637</b>	<b>14,015</b>	<b>319,835</b>	<b>33,213</b>	<b>11.6%</b>
Fringe benefits							
FICA, Gnl Admin	4,750	4,601	5,187	586	5,742	1,141	
PERS-RET, Gnl Admin	33,956	35,259	42,328	7,069	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)	
<b>Fringe benefits Total</b>	<b>154,571</b>	<b>131,743</b>	<b>197,162</b>	<b>65,419</b>	<b>230,831</b>	<b>99,088</b>	<b>75.2%</b>

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
<b>Services</b>							
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	
<b>Services Total</b>	<b>89,597</b>	<b>96,000</b>	<b>105,761</b>	<b>9,761</b>	<b>109,000</b>	<b>13,000</b>	<b>13.5%</b>
<b>Materials and supplies</b>							
Tix, Pass, Transfers	423	0		0		0	
Office Supply, P/T	164	4,000	2,000	(2,000)	4,000	0	
<b>Materials and supplies Total</b>	<b>586</b>	<b>4,000</b>	<b>2,000</b>	<b>(2,000)</b>	<b>4,000</b>	<b>0</b>	<b>0.0%</b>
<b>Utilities</b>							
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	
<b>Utilities Total</b>	<b>41,390</b>	<b>39,000</b>	<b>41,561</b>	<b>2,561</b>	<b>57,000</b>	<b>18,000</b>	<b>46.2%</b>
<b>Liability</b>							
Property Premiums	6,792	8,400	8,400	0	9,000	600	
Liability Premiums	7,182	8,505	8,505	0	9,000	495	
<b>Liability Total</b>	<b>13,974</b>	<b>16,905</b>	<b>16,905</b>	<b>0</b>	<b>18,000</b>	<b>1,095</b>	<b>6.5%</b>
<b>Purchased transp - for partners</b>							
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	
<b>Purchased transp - for partners Total</b>	<b>1,304,787</b>	<b>1,951,519</b>	<b>1,981,275</b>	<b>29,756</b>	<b>1,920,000</b>	<b>(31,519)</b>	<b>-1.6%</b>
<b>Purchased transportation</b>							
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)	

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
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)	
<b>Purchased transportation Total</b>	<b>5,650,873</b>	<b>7,046,906</b>	<b>6,809,345</b>	<b>(237,561)</b>	<b>6,791,000</b>	<b>(255,906)</b>	<b>-3.6%</b>
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	
<b>Miscellaneous Total</b>	<b>18,516</b>	<b>20,000</b>	<b>8,957</b>	<b>(11,043)</b>	<b>20,000</b>	<b>0</b>	<b>0.0%</b>
<b>Paratransit Total</b>	<b>7,568,371</b>	<b>9,592,695</b>	<b>9,463,602</b>	<b>(129,093)</b>	<b>9,469,667</b>	<b>(123,028)</b>	
<b>Grand Total</b>	<b>39,316,251</b>	<b>47,315,494</b>	<b>45,098,801</b>	<b>(2,216,693)</b>	<b>49,677,889</b>	<b>2,362,395</b>	<b>5.0%</b>