

County Connection

2477 Arnold Industrial Way

Concord, CA 94520-5326

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countyconnection.com

ADMINISTRATION & FINANCE COMMITTEE MEETING AGENDA

Wednesday, April 3, 2024

1:30 p.m.

County Connection Administration Office
2477 Arnold Industrial Way
3rd Floor Conference Room
Concord, CA 94520

The committee may take action on each item on the agenda, even items that are listed as “information only”. The action may consist of the recommended action, a related action or no action. Staff recommendations are subject to action and/or change by the committee.

1. Approval of Agenda
2. Public Communication
3. Approval of Minutes of March 6, 2024*
4. Proposed Updates to Board-Adopted Policy Regarding Reserves*
(Staff requests that the A&F Committee forward a recommendation to the Board of Directors to adopt the updated policy.)
5. Review of Fiscal Year 2024 Proposed Draft Budget and Forecast*
(Staff requests that the A&F Committee provide comments/input and forward the draft to the Board of Directors with a recommendation for approval, so a timely TDA claim can be prepared.)
6. 2024-26 BART Bus Bridges*
(Staff requests that the Committee forward the proposed 2024-26 BART Bus Bridge agreement to the Board for approval.)
7. Review of Vendor Bills, March 2024**
8. Approval of Legal Services Statement, January 2024 General and January 2024 Labor**
9. Next Scheduled Meeting – Wednesday, May 1, 2024
10. Adjournment

*Enclosure

**Enclosure for Committee Members

***To be mailed under separate cover

****To be available at the meeting.

FY2023/2024 A&F Committee

Laura Hoffmeister-Concord, Renata Sos-Moraga, Sue Noack-Pleasant Hill

Clayton • Concord • Contra Costa County • Danville • Lafayette • Martinez
Moraga • Orinda • Pleasant Hill • San Ramon • Walnut Creek

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

General Information

Public Comment: If you wish to address the committee, please follow the directions at the top of the agenda. If you have anything that you wish distributed to the committee and included for the official record, please include it in your email. Comments that require a response may be deferred for staff reply.

Consent Items: All matters listed under the Consent Calendar are considered by the committee to be routine and will be enacted by one motion. There will be no separate discussion of these items unless requested by a committee member or a member of the public prior to when the committee votes on the motion to adopt.

Availability of Public Records: All public records relating to an open session item on this agenda, which are not exempt from disclosure pursuant to the California Public Records Act, that are distributed to a majority of the legislative body, will be made available for public inspection by posting them to County Connection's website at www.countyconnection.com. The agenda and enclosures for this meeting are posted also on our website at www.countyconnection.com.

Accessible Public Meetings: Upon request, County Connection will provide written agenda materials in appropriate alternative formats, or disability-related modification or accommodation, including auxiliary aids or services, to enable individuals with disabilities to participate in public meetings and provide comments at/related to public meetings. Please submit a request, including your name, phone number and/or email address, and a description of the modification, accommodation, auxiliary aid, service, or alternative format requested at least two days before the meeting. Requests should be sent to the Assistant to the General Manager, Lathina Hill, at 2477 Arnold Industrial Way, Concord, CA 94520 or hill@cccta.org. Requests made by mail must be received at least two days before the meeting. Requests will be granted whenever possible and resolved in favor of accessibility.

Currently Scheduled Board and Committee Meetings

Board of Directors:	April 18, 9:00 a.m., County Connection Board Room 2477 Arnold Industrial Way, Concord, CA 94520
Administration & Finance:	Wednesday, May 1, 2:00 p.m. County Connection Administrative Offices, 2477 Arnold Industrial Way, Concord, CA
Advisory Committee:	TBA. Location TBD
Marketing, Planning & Legislative:	Thursday, April 4, 8:30 a.m., Supervisor Andersen Office 3338 Mt. Diablo Blvd, Lafayette, CA
Operations & Scheduling:	Wednesday, April 3, 8:00 a.m., Supervisor Andersen Office 3338 Mt. Diablo Blvd, Lafayette, CA

The above meeting schedules are subject to change. Please check the County Connection Website (www.countyconnection.com) or contact County Connection staff at 925/676-1976 to verify date, time, and location.

This agenda is posted on County Connection's Website (www.countyconnection.com) and at the County Connection Administrative Offices, 2477 Arnold Industrial Way, Concord, California

Summary Minutes Administration & Finance Committee

County Connection Administration Office
2477 Arnold Industrial Way
3rd Floor Conference Room
Concord, CA 94520

Wednesday, March 6, 2024, 2:00 p.m.

Directors: Sue Noack, Laura Hoffmeister
Staff: Bill Churchill, Ruby Horta, Amber Johnson, Melody Reeb, Karol McCarty
Public: None

Call to Order: Meeting called to order at 2:02 p.m. by Director Noack.

1. Approval of Agenda

The Committee approved the agenda.

2. Public Communication

None.

3. Approval of Minutes of February 7, 2024

The Committee approved the minutes.

4. Investment Report as of December 31, 2023

Ms. Johnson presented the quarterly investment report which includes the type of investment, issuer, date of maturity, par, and dollar amount of investments. The detailed quarterly report, which includes balances by bank account and with recent historical data, was also presented. Ms. Johnson affirmed that the Authority has the ability to meet projected cash flow of expenditures for the next six months.

5. Income Statements for the Six Months Ended December 31, 2023

Ms. Johnson reported that the mid-year, actual, combined expenses of \$21.2 million represent 42.6% of the total annual budget of \$49.7 million, and expenditures are equal to revenues due to the way the Authority utilizes its TDA revenues. Fixed Route expenses have utilized 40.8% of total budget. Paratransit expenses have utilized 50.1% of total budget. Fixed Route fare revenues year-to-date

have exceeded the budget projection, indicating improving ridership on the service, while non-operating revenues of investment income and metal recycling have far exceeded expectations (692.8% of the annual budget for this category). Ms. Johnson also highlighted the statistical portion of the report, which reveals farebox recovery ratios continuing to trend upward as well as the cost per passenger numbers continuing to trend down--demonstrating improvement in ridership and productivity. The Committee accepted the report and recommended it be provided as an information item to the Board.

6. Cap and Trade Grant (LCTOP) - FY 2023-24

Ms. Reeb reported estimates of renewed grant funding to be received for the Low Carbon Transit Operations Program (LCTOP) with priority on serving disadvantaged communities (DACs). This funding will be utilized to continue current LCTOP usage in two ways: (1) Route 99X connecting Martinez Amtrak Station to BART with approximately \$506,000; and (2) Free fares along the Monument Corridor 7 days a week with an estimated subsidy of \$1,138,000. The Committee accepted the report and recommended it be provided as an information item to the Board.

7. Proposed Updates to Board-Adopted Policies Regarding Expense Reimbursement and Credit Cards

Ms. Johnson reported that the Authority's Expense Reimbursement policy was last updated in 2019 and written mostly for Board of Directors' travel. The proposed draft clearly outlines reimbursable expenses permitted by both Board and staff members. Changes include timing of expense report submission in addition to explicit language about what are "reasonable costs." The draft also includes a recommendation that the per diem rate be changed to \$80/day—similar to current IRS limits—but prorated when meals are provided by others or the conference/event. Director Noack suggested that this amount be increased every two years by a flat +\$5/day in order to extend the usefulness of this policy update (proposed Policy #02.14).

Ms. Johnson also reported that the Authority's Credit Card policy was last updated in 2017. The revised policy recommends that the Executive Team (GM, AGM, COO and CFO) along with the Assistant to GM and Director of IT receive cards with transactional limits of \$5,000 and monthly credit limits of \$20,000. Additional language ensures compliance with our procurement policy. A chain of command for reviewing and authorizing said credit cards is also included in the draft policy update (proposed Policy #06.06).

The A&F Committee forwards draft Expense Reimbursement Policy #02.14 (with the suggested per diem increase) and draft Credit Card Policy #06.06 to the full Board for approval.

8. Review of Vendor Bills, February 2024

The Committee reviewed the vendor bills for February 2024.

9. Approval of Legal Services Statement, December 2023 General and December 2023 Labor

The Committee approved the legal services statement, December 2023 General plus December 2023 Labor.

10. Next Scheduled Meeting

The next meeting was scheduled for April 3rd at 1:30p.m.

11. Adjournment

The meeting was adjourned at 2:36 p.m.

Minutes prepared and submitted by: Karol McCarty, Manager of Accounting

INTER OFFICE MEMO

To: Administration & Finance Committee

Date: 03/27/2024

From: Amber Johnson, Chief Financial Officer

Reviewed by: WC.

SUBJECT: Proposed Update to Board-Adopted Policy Regarding Reserves

Background:

Since its inception, County Connection has established dozens of policies that provide guidance for decision making and bring uniformity to operations. As a matter of best practice, these policies should be revisited and assessed periodically to ensure they align with current operational objectives and common industry standards.

County Connection's policy regarding Reserves was adopted on October 15, 1987, and has not been modified since this time.

Current Policy:

The current reserve policy is solely focused on Transportation Development Act ("TDA") funds that are held on behalf of the Authority by the Metropolitan Transportation Commission ("MTC"). At the time this policy was adopted, the Authority was uniquely reliant on federal operating assistance for its day-to-day operations. Since that time, the composition of operating revenue sources has changed substantially, and the current policy language is no longer relevant. Additionally, the current policy does not provide parameters for the appropriate level of reserves, nor does it address all the reserve types utilized by the Authority today.

Proposed Policy:

Operating and Capital Reserve

The Authority has historically treated TDA funds as the "revenue of last resort", meaning that all other available revenue sources were applied against expenditures before claiming TDA funds from MTC. Because the Authority rarely claims the full allocation of TDA funds in the same year of the allocation, excess TDA funds have accumulated. Over time, particularly with the injection of federal funds during the pandemic, this has resulted in a healthy amount of excess TDA funds held by MTC.

After consulting with MTC and the Authority's financial auditors, staff are recommending a modification to this practice. Certain revenue sources collected by the Authority are considered discretionary, such as advertising revenue and unallocated interest income. This proposed policy permits the Authority to reserve excess discretionary revenue in accounts that are held by the Authority – thereby not applying these revenue sources to expenditures before claiming TDA funds from MTC. The proposed policy

further defines the Authority's "Operating and Capital Reserve" as being comprised of both types of funds, excess TDA revenue and excess discretionary revenue.

The Government Finance Officers Association (GFOA) best practice recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance of no less than two months of regular general fund operating revenues or operating expenditures. In surveying peer transit agencies, a range of three to six months' operating expenditures was the standard minimum reserve target amount. The proposed policy recommends a target balance of three months' operating expenditures (or 25% of the operating budget). This is the same target balance that has been informally utilized by staff in evaluating the TDA reserves during the budget cycle. A maximum amount of 12 months' operating expenditures (or 100% of the operating budget) is also proposed, with suggested actions to take should the reserve balance exceed the maximum amount for an extended period of time, such as expanding transit service or decreasing fares in order to provide optimal levels of service.

The proposed policy also provides guidance around appropriate use of the reserves. The reserve funds are to be used during periods of declining revenue or slower than anticipated revenue growth to sustain the Authority's operations until service reductions, program cuts, or fare increases are made to reestablish a balanced budget. In addition, the reserve may be used for one-time capital projects.

Safe Harbor Lease Reserve

The proposed policy language includes the Safe Harbor Lease Reserve that was established in 1983 upon the sale of federal income tax benefits permitted by law at that time. These funds held are designated by the Authority's Board as an emergency reserve to be used only as a last resort. Inclusion of this type of reserve in the proposed policy merely formalizes the existing practice of the Authority in relation to these funds.

Self-Insurance Reserve

The proposed policy language also includes the amounts reserved in liability accounts for workers' compensation claims and general liability claims. Inclusion of this type of reserve in the proposed policy merely formalizes the existing practice of the Authority in relation to these funds.

Financial Implications:

Updating this policy language will strengthen the Authority's financial position, by diversifying the custody of the Operating and Capital Reserve and broadening the definition of the reserve to include discretionary revenue sources. Additionally, comprehensive reserve policy language is important to prudent financial management.

Recommendation:

Staff recommends the A&F Committee review and provide feedback on the proposed updated policy.

Action Requested:

Staff requests that the A&F Committee forward a recommendation to the Board of Directors to adopt the updated Reserve Policy #06.02.

Attachments:

Attachment 1: Current TDA Reserve Use Policy

Attachment 2: Proposed Updated Reserve Policy #06.02

SUBJECT: TDA Reserve Use

BACKGROUND: For the past several years, CCCTA has been accumulating excess Transportation Development Act (TDA) funds and has built up a reserve of such funds. The Board of Directors has determined that it is in the best interest of CCCTA and the public to adopt a policy concerning the use of such funds, and the Metropolitan Transportation Commission has asked CCCTA to develop a policy for the prospective use of its Local Transportation Fund reserves composed of said TDA funds. Therefore, the policy for disposition of CCCTA TDA reserves contains the following features:

- POLICY:**
1. Use of any prior-year TDA funds must be decided on a case-by-case basis.
 2. TDA reserve funds may be used to offset a reduction or elimination of federal operating assistance for a period not to exceed one fiscal year. Such use is on an emergency basis only and is not meant to be an ongoing replacement of reduced operating assistance.
 3. TDA reserve funds may be used to fund the purchase of capital equipment related to the implementation of the CCCTA Strategic Plan.
 4. TDA reserves may be used to fund the operation of services related to the implementation of the CCCTA Strategic Plan. Such use of funds shall be of a short-term (12-24 months) demonstration nature.
 5. TDA reserve funds may be used to finance the purchase of capital projects that have not been funded through all other available capital assistance programs. Use of TDA prior-year funds for this purpose shall occur only if all other sources of capital financing are exhausted.

DATE OF ADOPTION: October 15, 1987

CENTRAL CONTRA COSTA TRANSIT AUTHORITY
RESERVE POLICY

Policy No. 06.02
Created: October 15, 1987
Revised: *April 18, 2024 (draft)*

PURPOSE:

The purpose of this Policy is to establish a comprehensive level of Central Contra Costa Transit Authority (“Authority”) reserves to ensure that the Authority can withstand national, regional, and local major economic disruptions, as well as unanticipated expenditure demands due to natural disasters, insurance loss, other emergent events, and other non-recurring expenses.

POLICY:

1. Operating and Capital Reserve.

a. Composition: The Authority maintains a reserve consisting of Transportation Development Act (TDA) funds that are allocated to the Authority but not claimed in the same year of allocation (excess TDA funds), and discretionary revenue sources (i.e. advertising revenue, unallocated interest income). Excess TDA funds are reserved and held by the Metropolitan Transportation Commission (MTC) as required under TDA statutes. Excess discretionary funds are calculated at fiscal year end and are held by the Authority. Together, these two types of funds comprise the Operating and Capital Reserve.

b. Target Balance: The Authority shall strive to maintain an Operating and Capital Reserve balance equivalent to at least three months’ operating expenditures based on the adopted budget. The reserve balance shall be considered fully funded if the balance reaches twelve months’ operating expenditures.

If, for a prolonged period, the total Operating Reserve balance exceeds twelve months of operating expenditures, the Authority will consider options such as, but not limited to: expanding transit service or decreasing fares to provide the optimal level of transit service and benefits to Central Contra Costa County.

c. Use of Reserves: The Operating and Capital Reserve may be used for limited periods to cover expenditures to maintain operations amid revenue downturns or slower growth, until a balanced budget is restored through service reductions, program cuts, or fare increases. The Operating and Capital Reserve may also be used to provide one-time resources for high priority capital projects or grant matching funds, to reduce the need for borrowing on large capital projects.

CENTRAL CONTRA COSTA TRANSIT AUTHORITY
RESERVE POLICY

2. Safe Harbor Lease Reserve. The Authority maintains a reserve fund consisting of proceeds from the sale of federal income tax benefits under the safe harbor lease provisions of the Tax Equity and Fiscal Responsibility Act of 1982. The funds held are designated by the Authority's Board as an emergency reserve to be used only as a last resort.

3. Self-Insurance Reserve. Funded through annual budgeted appropriation, the amount is determined annually at fiscal year-end and established in a liability account to pay for expenses incurred for the following:
 - a. Workers' Compensation Reserve for reported claims incurred, plus potential claims incurred but not yet reported.

 - b. General Liability Reserve for reported claims incurred, plus potential claims incurred but not yet reported.

County Connection

INTER OFFICE MEMO

To: Administration and Finance Committee

Date: 03/28/2024

From: Amber Johnson, Chief Financial Officer

Reviewed by: WC.

SUBJECT: Proposed Fiscal Year 2025 Draft Operating and Capital Budget

Background:

A draft fiscal year 2025 (FY 2025) 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.

This draft version of the budget includes proposed operating and capital revenues and expenditures for a single year. 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, 2024, to June 30, 2025 (FY 2025) proposes \$54.7 million in operational expenses for fixed route and paratransit services with revenues to offset these costs. An additional \$9.9 million is proposed in capital expenditures and associated revenue in the budget year.

The operating expense budget of \$54.7 million is a 10.1 percent increase over the FY 2024 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 \$9.9 million includes revenue and non-revenue vehicle replacements and significant multi-year facility upgrade plans, funded by Federal Section 5307 and TDA capital funds.

In anticipation of adoption of County Connection's new reserve policy, the proposed budget also incorporates the transfer of discretionary revenues to a reserve account. Revenue sources that are considered discretionary include advertising revenue and interest income. This fund transfer is proposed to become effective at the end of the year-ending June 30, 2024, and will be considered in combination with the TDA reserve held by MTC when calculating County Connection's total reserve balance.

Table 1: Budget Summary

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2025 BUDGET SUMMARY

	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimated Actuals	FY 2025 Proposed Budget	% Over/Under Prior Year Budget
Revenue:					
Fixed Route Operations	\$34,065,665	\$40,208,222	\$38,745,834	\$43,879,203	9.1%
Paratransit Operations	8,453,921	9,469,667	10,207,916	11,245,384	18.8%
Capital	2,968,000	6,511,000	6,511,000	9,941,400	52.7%
Total Revenue	42,519,586	49,677,889	48,953,750	55,124,587	11.0%
Expenditures:					
Fixed Route	34,065,665	40,208,223	37,905,834	43,429,203	8.0%
Paratransit	8,453,921	9,469,667	10,207,916	11,245,384	18.8%
Capital	2,968,000	6,511,000	6,511,000	9,941,400	52.7%
Total Expenditures	42,519,586	49,677,889	48,113,750	54,674,587	10.1%
Net Change in Fund Balance	-	-	840,000	450,000	
Operating and Capital Reserve					
TDA Reserve Balance	36,782,552	47,056,942	48,608,880	41,295,247	
Discretionary Reserve Balance	-	-	840,000	1,290,000	
Total Operating & Capital Reserve	\$36,782,552	\$47,056,942	\$49,448,880	\$42,585,247	

Operating Revenues:

Operating revenues are projected to exceed expenditures by the amount of discretionary revenues being held in reserves. Table 2 provides descriptions of each revenue category and assumptions for the budgeted amounts.

Table 2: Operating Revenues

Category	Description	Assumptions
Fare Revenue	Fares collected from passengers and other organizations who provide funding to replace passenger fares.	Continued recovery post-pandemic.
Special Service Revenue	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.
Advertising Revenue	Revenue earned from advertising on the bus fleet.	Current trends indicate that advertising revenue is declining.

Category	Description	Assumptions
Non-Operating Revenue	Primarily interest income earned on idle cash.	Conservatively budgeted since investment income is somewhat volatile.
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 steady. Budget year estimate provided by the Metropolitan Transportation Commission (MTC). Modestly estimated since this source has seen some volatility over the past several years.
Measure J Sales Tax	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 2024.
Transportation Development Act (TDA) Articles 4.0 and 4.5	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.	Current MTC estimates indicate allocation of \$24 million in 4.0 funding in FY 2025. The budget proposes the use of \$27.8 million in operating and \$4.1 million in capital funds for a total of \$31.9 million. The difference of \$7.9 million will be drawn from past reserves. MTC estimates \$1 million in TDA 4.5 revenue to be used on paratransit services.
Federal Operating Funds	Coronavirus Aid, Relief, and Economic Security (CARES) Act, American Rescue Plan Act of 2021 (ARP) funds, and Coronavirus Response and Relief Supplemental Appropriation Act of 2021 (CRRSAA) were fully utilized in FY 2020 through FY 2024. In FY 2025, the Authority plans to expend other federal operating funds for a transit corridor study.	No further federal relief funds are available. Federal Highway Administration (FHWA) funds will be utilized on the transit corridor study.

Category	Description	Assumptions
FTA Section 5307 (Paratransit)	Federal funds made available to transit operators for ADA Paratransit operations under the Section 5307 Urbanized Area Program.	The FY 2025 projected allocation from MTC is 20% less than the prior year.
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 is projected to decline slightly over the prior year.
BART Feeder 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 and FY 2025. However, growth in BART's share of STA revenues results in an increase of this revenue as compared to the prior year.
Paratransit Partner Revenues	Fees collected to offset the cost of managing shared ADA paratransit and One Seat program expenses.	Revenues are equivalent to projected purchased transportation expenses.

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 in operating expenses as compared to the current year. Table 3 provides descriptions of each major category and assumptions for the budgeted amounts. Pages 6 - 16 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. MOUs were successfully negotiated with all three of the represented bargaining groups in FY 2023 for three-year terms.	The budget assumes 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.

Category	Description	Assumptions
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 experienced -6.1% net return on investments for the period that ended June 30, 2022, causing the Authority’s UAL to return after a \$0 UAL in the prior year. The FY 2025 required UAL payment to CalPERS is \$522k. The budget also includes a contribution of \$478k to the 115 Trust for pensions, for a total of \$1 million in funds set aside for unfunded pension liabilities.
Services	Includes legal fees, service repair, promotions, software subscriptions, and on-call planning contracts.	The bulk of the increase in this category is due to inflationary increases in outsourced service repair, increased software costs for Swiftly and other software subscriptions, travel training costs, lobbyist costs, and other service development consultant costs.
Materials and Supplies	The largest expense in this category is fuel.	Fuel is expected to increase by 9% over the prior year’s budget due to the volatile nature of the market.
Taxes	Sales taxes collected on the purchase of goods are recorded in this category.	Inflationary increases to cost of goods has resulted in increased taxes paid.
Miscellaneous	Includes travel, conference, association memberships, employee training and event expenses.	The primary driver of the growth in this category is due to increased training needs in the maintenance department as new bus technologies are developed. Additionally, the Authority hosts a holiday event every other year, which will take place during FY 2025.

Category	Description	Assumptions
Purchased Transportation	<p>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.</p> <p>Other purchased transportation expenses are also categorized as fixed route, including the Alamo Creek shuttle, and a new Automated Driving Systems (ADS) demonstration project.</p>	<p>Paratransit demand has returned at a rapid pace in recent months, resulting in sharp growth in contract costs. The FY 2025 purchased transportation expense is based on 4% contract escalation costs, plus a 5% increase in ridership over the current year demand.</p> <p>In the fixed route budget, the Authority has pledged to support the new ADS demonstration project by funding three full-time Transdev staff persons to man the vehicles.</p>
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 Expenditures:

The FY 2025 capital budget includes scheduled replacements of ten big bus and three paratransit vehicles that have reached the end of their useful life, plus replacement of six non-revenue vehicles and the addition of one non-revenue vehicle dedicated to the mobile lobby. It is anticipated that the Authority will utilize 80% federal funding for the bus procurements, matched with TDA capital funds. TDA capital funds will also be utilized on the non-revenue vehicle purchases.

In addition, several necessary facility maintenance and modernization projects are included in the budget. 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.

Financial Implications:

Adoption of the draft FY 2025 budget will result in expenditure authority of \$54.7 million in operational expenses and \$9.9 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 the year-ended June 30, 2025.

Recommendation:

Staff recommends the Committee review and provide comment on the proposed FY 2025 Draft Operating and Capital Budget and forward it to the full Board of Directors for approval.

Action Requested:

Staff requests that the A&F Committee forward a recommendation to the Board of Directors to approve the proposed FY 2025 Draft Operating and Capital Budget.

Attachments:

Attachment 1: Proposed FY 2025 Draft Operating and Capital Budget

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2025 DRAFT BUDGET AND FORECAST

As of April 18, 2024

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County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2025 BUDGET SUMMARY

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County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2025 PROPOSED BUDGET- OPERATING REVENUES

Category	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget	% change from FY 2024 Budget
Fixed Route					
Fare revenue	\$ 2,440,019	\$ 1,961,000	\$ 2,014,830	\$ 2,241,000	14.3%
Special service revenue	884,030	586,014	774,606	748,906	27.8%
Total Fare Revenue	3,324,049	2,547,014	2,789,436	2,989,906	17.4%
Advertising revenue	270,452	340,000	340,000	200,000	-41.2%
Non-Operating revenue	507,175	131,200	1,094,456	346,200	163.9%
State Transit Assistance (STA)	4,933,870	6,275,000	6,275,000	6,615,946	5.4%
Measure J Sales Tax	5,972,374	5,708,451	6,500,000	6,500,000	13.9%
TDA Article 4.0	10,411,289	19,420,757	16,343,875	25,136,076	29.4%
Federal Operating Funds	6,517,900	4,088,000	3,808,000	450,000	-89.0%
Low Carbon Transit Ops Prog	570,501	600,000	600,000	506,072	-15.7%
BART Feeder Funds	734,428	640,531	640,531	820,003	28.0%
Other State Grants	134,020	134,731	134,731	130,000	-3.5%
Dougherty Valley Dev Fees	393,794	200,000	69,637	-	-100.0%
Other Local Grants/Contributions	5,000	5,000	10,000	15,000	200.0%
RM 2/Other- Express	290,813	117,538	140,168	170,000	44.6%
Total Other Revenue	30,741,616	37,661,208	35,956,398	40,889,297	8.6%
Total Fixed Route Revenue	34,065,665	40,208,222	38,745,834	43,879,203	9.1%
Paratransit					
Fare revenue	359,247	350,000	418,966	445,300	27.2%
Total Fare Revenue	359,247	350,000	418,966	445,300	27.2%
FTA Section 5307	1,824,750	1,800,000	1,839,003	1,436,984	-20.2%
TDA Article 4.5	1,311,312	1,161,778	1,161,778	1,079,293	-7.1%
TDA Article 4.0	-	1,174,486	1,341,871	2,630,524	124.0%
Measure J Sales Tax	2,486,068	1,772,258	2,000,000	2,000,000	12.9%
State Transit Assistance (STA)	368,043	1,041,145	1,041,145	1,036,880	-0.4%
BART ADA Service/Other	206,569	250,000	226,518	235,503	-5.8%
Total Other Revenue	6,196,743	7,199,667	7,610,315	8,419,184	16.9%
Subtotal Paratransit Revenue	6,555,990	7,549,667	8,029,280	8,864,484	17.4%
Paratransit Partners					
Fare revenue - LAVTA	25,922	20,000	32,547	34,175	70.9%
Special service - One Seat Ride	353,885	600,000	342,450	375,785	-37.4%
LAVTA Fees	1,518,124	1,300,000	1,803,639	1,970,940	51.6%
Subtotal Partner Revenue	1,897,932	1,920,000	2,178,636	2,380,900	24.0%
Total Paratransit Revenue	8,453,921	9,469,667	10,207,916	11,245,384	18.8%
Total Revenue	\$ 42,519,586	\$ 49,677,889	\$ 48,953,750	\$ 55,124,587	11.0%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2025 PROPOSED BUDGET- OPERATING EXPENDITURES

Category	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget	% change from FY 2024 Budget
Fixed Route					
Wages	\$ 14,910,623	\$ 16,525,369	\$ 16,334,897	\$ 18,283,470	10.6%
Fringe benefits	10,722,711	13,542,777	12,265,733	13,748,233	1.5%
Total Wages and benefits	25,633,334	30,068,145	28,600,630	32,031,703	6.5%
Services	2,289,120	3,373,880	2,960,182	3,808,150	12.9%
Materials and supplies	3,580,187	3,652,900	3,884,360	3,913,700	7.1%
Utilities	363,997	382,000	392,340	395,000	3.4%
Casualty and liability	894,268	1,325,231	1,175,604	1,340,000	1.1%
Taxes	340,748	368,015	411,438	434,400	18.0%
Leases and rentals	52,866	68,500	67,600	70,000	2.2%
Miscellaneous	729,791	263,000	258,679	366,250	39.3%
Purchased transportation	181,353	206,551	155,000	570,000	176.0%
Total Other Exp (non-wages)	8,432,331	9,640,077	9,305,204	10,897,500	13.0%
Contingency	-	500,000	-	500,000	0.0%
Total Fixed Route Expenses	34,065,665	40,208,223	37,905,834	43,429,203	8.0%
Paratransit					
Wages	321,303	319,835	319,332	339,883	6.3%
Fringe benefits	190,040	230,831	215,959	239,253	3.6%
Total Wages and benefits	511,343	550,667	535,291	579,136	5.2%
Services	147,672	109,000	156,311	225,000	106.4%
Materials and supplies	434	4,000	4,000	4,000	0.0%
Utilities	42,344	57,000	57,932	60,000	5.3%
Casualty and liability	15,008	18,000	16,521	18,173	1.0%
Miscellaneous	5,971	20,000	3,000	10,000	-50.0%
Purchased transportation	5,833,217	6,791,000	7,256,225	7,968,175	17.3%
Total Other Exp (non-wages)	6,044,646	6,999,000	7,493,989	8,285,348	18.4%
Subtotal Paratransit Expenses	6,555,989	7,549,667	8,029,280	8,864,484	17.4%
Purchased transp - for partners	1,897,932	1,920,000	2,178,636	2,380,900	24.0%
Total Partner Expenses	1,897,932	1,920,000	2,178,636	2,380,900	24.0%
Total Paratransit Expenses	8,453,921	9,469,667	10,207,916	11,245,384	18.8%
Total Expenses	\$ 42,519,586	\$ 49,677,889	\$ 48,113,750	\$ 54,674,587	10.1%

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2025 CAPITAL PROGRAM-BUDGET YEAR
 (\$ in thousands)

Capital Category	Funding Source		
	Federal 5307	MTC TDA	Total
Non Revenue Fleet	\$ -	\$ 400	\$ 400
Revenue Fleet	5,813	1,453	\$ 7,266
Facility Maintenance and Modernization	-	1,505	\$ 1,505
Street Amenities	-	370	\$ 370
Information Technology	-	100	\$ 100
Maintenance Equipment & Tools	-	250	\$ 250
Office Furniture and Equipment	-	50	\$ 50
Total	\$ 5,813	\$ 4,128	\$ 9,941

County Connection
CENTRAL CONTRA COSTA TRANSIT AUTHORITY
FY 2025 PROPOSED BUDGET- OPERATING EXPENSE DETAIL

Account Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	Over (Under) \$ FY 2024 Budget	FY 2025 Proposed Budget	Over (Under) % FY 2024 Budget
Fixed Route						
Wages						
Wages, Operators	8,197,371	9,432,984	8,776,887	(656,097)	9,865,927	
Wages, Operator Trainer	37		0	0	0	
Wages, Trans Admin	1,266,055	1,264,750	1,451,450	186,700	1,579,178	
Wages, Scheduling	91,464	83,266	99,372	16,106	101,359	
Wages, Maint Admin	575,774	343,775	420,940	77,165	429,359	
Wages, Serv Wrks	481,877	547,240	622,739	75,499	635,194	
Wages, Mechanics	1,058,243	1,264,068	1,089,108	(174,960)	1,436,544	
Wages, Bldg Maint	465,759	428,919	451,594	22,675	460,626	
Wages, Cust Serv	384,799	368,519	418,743	50,224	427,118	
Wages, Promotion	69,066		1,276	1,276	0	
Wages, EE Services	219,472	327,685	394,836	67,151	402,733	
Wages, Finance	494,032	491,857	561,769	69,912	611,770	
Wages, Safety & Training	77,607	83,828	98,605	14,777	100,577	
Wages, Information Technology		291,993	359,762	67,769	366,957	
Wages, Gnl Admin	506,041	715,616	824,122	108,506	840,604	
Wages, Planning	994,753	516,801	568,854	52,053	580,231	
Wages, Procurement & Inventory		269,870	154,440	(115,430)	354,893	
Wages, Admin Bonus		50,000		(50,000)	50,000	
Wages, Board Members	18,300	26,400	26,400	0	26,400	
Wages, Serv Work Bonus	689	2,000	2,000	0	2,000	
Wages, Mech Bonus	4,782	12,000	12,000	0	12,000	
COVID Vaccine, Operators	3,300	2,700		(2,700)	0	
COVID Vaccine, Maint Admin	400	400		(400)	0	
COVID Vaccine, Service Workers	200	100		(100)	0	
COVID Vaccine, Bldg Maint	100	100		(100)	0	
COVID Vaccine, Customer Srvc	100	100		(100)	0	
COVID Vaccine, General Admin	200	200		(200)	0	
COVID Vaccine, Planning	200	200		(200)	0	
Wages Total	14,910,623	16,525,369	16,334,897	(190,472)	18,283,470	10.6%

Account Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	Over (Under) \$ FY 2024 Budget	FY 2025 Proposed Budget	Over (Under) % FY 2024 Budget
Fringe benefits-other						
FICA, Trans Admin	20,077	22,526	21,048	(1,478)	22,898	
FICA, Scheduling	1,567	1,495	1,460	(35)	1,470	
FICA, Operators	136,156	149,929	142,151	(7,778)	143,056	
FICA, Maint Admin	6,152	6,172	6,005	(167)	6,226	
FICA, Serv Wrks	7,803	9,713	9,692	(20)	9,210	
FICA, Mechanics	16,138	22,435	18,004	(4,431)	20,830	
FICA, Bldg Maint	7,228	7,701	7,603	(98)	6,679	
FICA, Cust Serv	6,388	6,616	6,432	(185)	6,193	
FICA, Promotion	1,095		0	0		
FICA, EE Services	4,396	5,883	5,751	(132)	5,840	
FICA, Finance	8,402	8,831	7,554	(1,277)	8,871	
FICA, Safety & Training	1,489	1,505	1,446	(59)	1,458	
FICA, Information Technology		5,242	5,264	21	5,321	
FICA, Gnl Admin	8,406	12,848	9,891	(2,957)	12,189	
FICA, Planning	16,693	9,278	9,049	(229)	8,413	
FICA, Procurement & Inventory		4,824	2,389	(2,435)	5,146	
FICA, BoardMembers	1,400	1,967	1,492	(475)	383	
PERS-RET, Trans Admin	329,730	310,703	294,200	(16,504)	323,620	
PERS-RET, Scheduling	29,179	20,620	21,428	808	23,571	
PERS-RET, Operators	1,232,351	1,366,465	1,460,254	93,789	1,606,279	
PERS-RET, Maint Admin	161,183	85,130	132,485	47,355	145,734	
PERS-RET, Serv Wrks	68,976	133,967	92,743	(41,224)	102,018	
PERS-RET, Mechanics	202,131	309,450	207,639	(101,811)	228,403	
PERS-RET, Bldg Maint	71,348	106,215	104,265	(1,950)	114,691	
PERS-RET, Cust Service	79,384	91,258	81,651	(9,607)	89,816	
PERS-RET, Promotions	30,106		7,522	7,522	8,275	
PERS-RET, EE Services	49,684	81,146	34,211	(46,935)	37,632	
PERS-RET, Finance	91,486	121,800	80,129	(41,671)	88,142	
PERS-RET, Safety/Training	37,693	20,759	18,179	(2,580)	19,997	
PERS-RET, Information Technolo		72,307	15,552	(56,756)	17,107	
PERS-RET, Gnl Admin	120,435	177,211	145,563	(31,648)	160,119	
PERS-RET, Planning	110,132	127,978	200,528	72,550	220,580	
PERS-RET, Procurement & Invent		66,535	2,518	(64,016)	2,770	
GM- 457 Retirement	18,000	19,000	16,615	(2,385)	19,000	
Medical, Trans Admin	88,214	240,795	85,999	(154,796)	94,599	
Medical, Scheduling	6,599	15,980	7,285	(8,695)	8,014	
Medical, Operators	556,148	655,999	637,558	(18,441)	776,455	

Account Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	Over (Under) \$ FY 2024 Budget	FY 2025 Proposed Budget	Over (Under) % FY 2024 Budget
Medical, Maint Admin	41,066	65,976	61,598	(4,378)	67,758	
Medical, Service Workers	308,022	103,824	317,036	213,211	348,739	
Medical, Mechanics	286,448	239,824	317,833	78,010	449,507	
Medical, Building Maint	44,949	82,316	50,268	(32,048)	55,295	
Medical, Customer Service	36,965	70,725	40,799	(29,926)	44,878	
Medical, Promotions	4,903		4,709	4,709	5,180	
Medical, EE Services	3,300	62,888	15,900	(46,989)	17,489	
Medical, Finance	24,026	94,395	43,416	(50,980)	47,757	
Medical, Safety & Trainin	8,579	16,088	9,471	(6,617)	10,418	
Medical, Information Technolog		56,038	0	(56,038)	0	
Medical, General Admin	22,425	137,338	24,042	(113,296)	26,446	
Medical, Retirees	284,453	312,643	297,043	(15,600)	326,748	
Medical, Planning	22,684	99,183	81,264	(17,919)	89,390	
Medical, Procurement & Invent.		51,564	0	(51,564)	0	
Medical Claim-Admin Charges	11,375	12,813	12,876	63	14,163	
OtherPostEmployBenefits(OPEB)	247,736	201,492	201,492	0	300,000	
Dental, Transport Admin	30,992	29,038	31,903	2,865	35,093	
Dental, Scheduling	1,412	1,912	1,412	(500)	1,553	
Dental, Operators	199,480	245,338	193,241	(52,097)	235,340	
Dental, Maintenance Admin	8,916	7,893	9,750	1,858	10,725	
Dental, Building Maint	10,865	9,848	11,311	1,463	12,442	
Dental, Customer Service	10,201	8,461	10,201	1,740	11,221	
Dental, Promotions	1,412		1,412	1,412	1,553	
Dental, EE Services	3,068	7,523	791	(6,732)	870	
Dental, Finance	8,789	11,293	8,789	(2,503)	9,668	
Dental, Safety & Training	2,277	1,925	2,277	352	2,505	
Dental, Information Technology		6,704	0	(6,704)	0	
Dental, General Admin	9,419	16,430	9,655	(6,775)	10,620	
Dental, Planning	9,591	11,865	15,361	3,496	16,897	
Dental, Procurement & Inventor		6,196	0	(6,196)	0	
Life, Trans Admin	9,507	13,205	9,786	(3,419)	10,764	
Life, Scheduling	808	876	835	(42)	918	
Life, Operators	64,002	60,444	66,897	6,453	81,471	
Life, Maint Admin	5,730	3,618	6,272	2,654	6,899	
Life, Bldg Maint	3,749	4,514	4,157	(357)	4,572	
Life, Cust Serv	3,594	3,878	3,700	(179)	4,070	
Life, Promotions	633		649	649	713	
Life, EE Services	1,679	3,449	2,485	(963)	2,734	

Account Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	Over (Under) \$ FY 2024 Budget	FY 2025 Proposed Budget	Over (Under) % FY 2024 Budget
Life, Finance	4,727	5,177	4,704	(473)	5,174	
Life, Safety & Training	782	882	840	(42)	924	
Life, Information Technology		3,073	0	(3,073)	0	
Life, Gnl Admin	3,880	7,531	4,151	(3,380)	4,566	
Life, Planning	8,401	5,439	13,164	7,725	14,480	
Life, Procurement & Inventory		2,828	0	(2,828)	0	
SUI, Trans Admin	1,680	7,768	3,528	(4,240)	3,634	
SUI, Scheduling	112	515	235	(280)	242	
SUI, Operators	18,947	37,729	35,986	(1,743)	37,065	
SUI, Maint Admin	846	2,128	941	(1,187)	969	
SUI, Serv Wrks	1,594	3,349	2,903	(446)	2,990	
SUI, Mechanics	1,861	7,736	3,911	(3,826)	4,028	
SUI, Bldg Maint	897	2,655	1,833	(822)	1,888	
SUI, Cust Serv	672	2,281	1,411	(870)	1,454	
SUI, Promotion	112		0	0	0	
SUI, EE Services	224	2,029	817	(1,212)	841	
SUI, Finance	560	3,045	1,411	(1,634)	1,454	
SUI, Safety & Training	112	519	235	(284)	242	
SUI, Information Technology		1,808	706	(1,102)	727	
SUI, Gnl Admin	944	4,430	1,220	(3,211)	1,256	
SUI, Planning	903	3,199	1,646	(1,553)	1,696	
SUI, Procurement & Inventory		1,663	706	(958)	727	
WC, Trans Admin	59,264	100,979	100,980	1	111,078	
WC, Scheduling	3,662	6,701	6,696	(5)	7,366	
WC, Operators	570,280	899,461	899,460	(1)	989,406	
WC, Maint Admin	19,223	27,667	27,672	5	30,439	
WC, Serv Wrks	42,110	43,539	43,536	(3)	47,890	
WC, Mechanics	72,315	100,571	100,572	1	110,629	
WC, Bldg Maint	22,885	34,520	34,524	4	37,976	
WC, Cust Serv	22,885	29,659	29,664	5	32,630	
WC, Promotion	3,662		0	0	0	
WC, EE Services	7,323	26,372	26,376	4	29,014	
WC, Finance	19,223	39,585	39,588	3	43,547	
WC, Safety & Training	3,662	6,747	6,744	(3)	7,418	
WC, Information Technology		23,500	23,496	(4)	25,846	
WC, Gnl Admin	26,546	57,594	57,600	6	63,360	
WC, Planning	37,531	41,593	41,592	(1)	45,751	
WC, Procurement & Inventory		21,624	21,624	0	23,786	

Account Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	Over (Under) \$ FY 2024 Budget	FY 2025 Proposed Budget	Over (Under) % FY 2024 Budget
Uniforms, Operators	31,516	50,000	55,000	5,000	55,000	
Uniforms, Mechanics	30,164	28,000	28,000	0	32,000	
Operator Med Exams	8,459	15,000	15,000	0	15,000	
Emp Assistance Prog	12,539	15,000	15,000	0	15,000	
CafeteriaPlan-GenAdmin.	593,597	701,936	666,904	(35,031)	733,595	
Cafeteria Plan-ATU	1,354,945	1,823,276	1,452,981	(370,295)	1,598,279	
Mechanics Tool Allowance	8,947	1,500	15,000	13,500	15,000	
Employee Wellness Program	28,569	32,000	30,000	(2,000)	32,000	
Substance Abuse Program	15,865	19,000	19,000	0	19,000	
Fringe benefits-other Total	8,301,654	10,613,408	9,607,540	(1,005,868)	10,820,772	2.0%
Fringe benefits-paid time off						
Sick, Trans Admin	52,696	78,996	65,315	(13,681)	67,275	
Sick, Scheduling	378	5,243	4,472	(771)	4,606	
Sick, Operators	330,906	332,059	269,809	(62,250)	303,287	
Sick, Maint Admin	9,098	21,644	18,942	(2,702)	19,511	
Sick, Serv Wrks	7,637	34,061	28,023	(6,038)	28,864	
Sick, Mechanics	29,374	78,678	32,332	(46,346)	42,647	
Sick, Bldg Maint	7,388	27,005	20,322	(6,683)	20,931	
Sick, Cust Serv	14,912	23,202	18,843	(4,359)	19,409	
Sick, Promotion	2,159		57	57	59	
Sick, EE Services	22,697	20,631	17,768	(2,864)	18,301	
Sick, Finance	9,566	30,968	25,280	(5,688)	26,038	
Sick, Safety & Training	10,265	5,278	4,437	(841)	4,570	
Sick, Information Technology		18,384	16,189	(2,195)	16,675	
Sick, Gnl Admin	16,560	45,056	37,085	(7,970)	38,198	
Sick, Planning	19,864	32,538	25,598	(6,940)	26,366	
Sick, Procurement & Inventory		16,916	6,950	(9,967)	7,158	
COVID ER Sick, Trans Admin	20,059			0	0	
COVID ER Sick, Operators	43,979			0	0	
COVID ER Sick, Maint Admin	1,995			0	0	
COVID ER Sick, Serv Wrks	5,597			0	0	
COVID ER Sick, Mechanics	11,764			0	0	
COVID ER Sick, Bldg Maint	122			0	0	
COVID ER Sick, Promotion	1,761			0	0	
COVID ER Sick, EE Services	968			0	0	
COVID ER Sick, Finance	6,566			0	0	
COVID ER Sick, Safety/Training	1,901			0	0	
COVID ER Sick, Gnl Admin	1,762			0	0	

Account Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	Over (Under) \$ FY 2024 Budget	FY 2025 Proposed Budget	Over (Under) % FY 2024 Budget
COVID ER Sick, Planning	13,073			0	0	
Holiday, Trans Admin	62,755	77,676	72,573	(5,103)	74,750	
Holiday, Scheduling	4,532	5,155	4,969	(186)	5,118	
Holiday, Operators	392,642	507,161	454,718	(52,443)	511,139	
Holiday, Maint Admin	29,635	21,283	21,047	(236)	21,678	
Holiday, Serv Wrks	26,763	33,492	31,137	(2,355)	32,071	
Holiday, Mechanics	55,592	77,363	55,855	(21,508)	73,674	
Holiday, Bldg Maint	22,018	26,554	22,580	(3,974)	23,257	
Holiday, Cust Serv	18,707	22,814	20,937	(1,877)	21,565	
Holiday, Promotion	1,174		957	957	986	
Holiday, EE Services	14,743	20,286	19,742	(545)	20,334	
Holiday, Finance	29,828	30,450	28,088	(2,362)	28,931	
Holiday, Safety & Trainin	4,942	5,190	4,930	(259)	5,078	
Holiday, Information Technolog		18,077	17,988	(89)	18,528	
Holiday, Gnl Admin	22,141	44,303	41,206	(3,097)	42,442	
Holiday, Planning	50,865	31,994	28,443	(3,552)	29,296	
Holiday, Procurement & Invento		16,634	7,722	(8,912)	7,954	
Vacatn, Trans Admin	42,995	93,988	101,602	7,614	104,650	
Vacatn, Scheduling	7,580	6,237	6,956	719	7,165	
Vacatn, Operators	562,066	612,096	569,805	(42,291)	640,506	
Vacatn, Maint Admin	46,483	25,752	29,466	3,714	30,350	
Vacatn, Serv Wrks	26,208	40,525	43,592	3,067	44,899	
Vacatn, Mechanics	82,304	93,609	88,390	(5,219)	116,588	
Vacatn, Bldg Maint	31,821	32,130	31,612	(518)	32,560	
vacatn, Cust Serv	29,943	27,605	29,312	1,707	30,191	
Vacatn, Promotion	5,893		89	89	92	
Vacation, EE Services	19,274	24,547	27,639	3,092	28,468	
Vacatn, Finance	28,979	36,845	39,324	2,479	40,504	
Vacation, Safety & Traini	7,629	6,279	6,902	623	7,109	
Vacation, Information Technolo		21,873	25,183	3,310	25,939	
Vacatn, Gnl Admin	34,741	53,606	57,689	4,082	59,419	
Vacatn, Planning	78,049	38,713	39,820	1,107	41,014	
Vacatn, Procurement & Inventor		20,127	10,811	(9,316)	11,135	
Abs Pay, Trans Admin	1,032	7,768	4,354	(3,413)	4,485	
Abs Pay, Scheduling		515	298	(217)	307	
Abs Pay, Operators	34,362	38,218	97,645	59,427	109,761	
Abs Pay, Maint Admin		2,128	1,263	(865)	1,301	
Abs Pay, Serv Wrks	675	3,349	1,868	(1,481)	1,924	

Account Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	Over (Under) \$ FY 2024 Budget	FY 2025 Proposed Budget	Over (Under) % FY 2024 Budget
Abs Pay, Mechanics	4,368	7,736	8,757	1,021	11,550	
Abs Pay, Bldg Maint		2,655	1,355	(1,301)	1,395	
Abs Pay, Cust Serv		2,281	1,256	(1,025)	1,294	
Abs Pay, Promotion			4	4	4	
Abs Pay, EE Services		2,029	1,185	(844)	1,220	
Abs Pay, Finance	565	3,045	1,685	(1,360)	1,736	
Abs Pay, Information Technolog		1,808	1,079	(728)	1,112	
Abs Pay, Safety & Trainin		519	296	(223)	305	
Abs Pay, Gnl Admin	323	4,430	2,472	(1,958)	2,547	
Abs Pay, Planning	(3,618)	3,199	1,707	(1,493)	1,758	
Abs Pay, Procurement & Invento		1,663	463	(1,200)	477	
Separation Pay		5,000	0	(5,000)	5,000	
Fringe benefits-paid time off Total	2,421,057	2,929,368	2,658,193	(271,176)	2,927,461	-0.1%
Services						
Management Services	38,998	100,000	100,000	0	100,000	
Lobbyist Services	0	0	9,000	9,000	36,000	
Agency Fees/Public Info	50		50	50	50	
In-Service Monitoring		5,000	5,000	0	5,000	
Mobility Services	10,761	25,000	25,000	0	25,000	
Schedules/Graphics	51,327	75,000	75,000	0	60,000	
Promotions	102,080	170,000	155,000	(15,000)	155,000	
Recruitment - Other	3,299	20,000	10,000	(10,000)	20,000	
Legal Fees	564,754	450,000	400,000	(50,000)	450,000	
Financial Services	7,575	12,500	5,000	(7,500)	12,500	
Auditor Fees	56,214	50,000	57,876	7,876	61,000	
Freight In/Out	6,022	7,500	10,000	2,500	11,000	
Commuter Ck Processing Fee	238	3,000	500	(2,500)	500	
PAY+ PERS File Upload Expense	7,649	8,000	8,000	0	8,000	
SpecialPlnng ReimbursableExp	98,875	451,824	100,000	(351,824)	450,000	
HR Applicant Background Checks	13,205	15,000	15,000	0	10,000	
Temporary Help-All-Dept		25,000		(25,000)	25,000	
Temporary Help-Finance			2,000	2,000	0	
SRV-Electric Bus Repair	7,776	75,000	75,000	0	75,000	
SVR, Diffs/Radiators	6,135	30,000	25,000	(5,000)	25,500	
SVR, Trans	3,571	44,000	44,000	0	50,600	
SVR, Upholstry/Glass	5,416	14,000	14,000	0	14,000	
SVR, Mach/Hydril/Tow	10,974	10,000	10,000	0	15,000	
SVR, Engine	7,560	125,000	150,000	25,000	217,500	

Account Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	Over (Under) \$ FY 2024 Budget	FY 2025 Proposed Budget	Over (Under) % FY 2024 Budget
SVR, Body	71,015	100,000	100,000	0	125,000	
Emission Control Expense	5,262	85,000	85,000	0	85,000	
Support Veh Maintenance Exp	10,633	12,500	12,500	0	18,000	
IT Supplies/Replacement	5,292	105,000	105,000	0	40,000	
CleverDevice-MaintenanceService	299,326	299,000	299,000	0	299,000	
Office Equip Maint Service	17,693	28,000	25,000	(3,000)	25,000	
Bldg Maint Services	109,749	120,000	120,000	0	120,000	
Landscape Services	86,350	90,500	90,500	0	95,000	
IT Contracts	194,119	200,000	200,000	0	340,000	
Radio Maintenance Service	4,325	12,000	12,000	0	12,000	
Clipper Fees	93,014	110,000	110,000	0	115,000	
Contract Service Cleaning		3,600	3,600	0	3,600	
Waste Removal	21,210	21,000	21,000	0	26,000	
Hazardous Waste Handling	95,213	115,000	115,000	0	115,000	
Fire Monitoring		3,000	5,000	2,000	8,000	
Security Services	120,516	119,000	120,000	1,000	125,000	
Other Services	43,175	30,000	30,000	0	30,000	
Services Total	2,289,120	3,373,880	2,960,182	(413,698)	3,663,150	8.6%
Materials and supplies						
Diesel Fuel	2,180,688	2,200,000	2,400,000	200,000	2,400,000	
Oil & Lubricants	98,208	94,000	95,000	1,000	96,000	
Gasoline	23,877	30,000	30,000	0	30,000	
Electric Trolley PG&E Utility	60,271	90,000	90,000	0	90,000	
Tires & Tubes	198,530	209,000	210,000	1,000	220,000	
Safety Supply		5,000	5,000	0	5,000	
Transport Supplies	10,550	14,000	14,000	0	14,000	
CLIPPER Relief Cards for EE's	675	500	300	(200)	0	
CSS, Soaps	6,058	5,700	6,000	300	6,000	
CSS, Cleaning	12,335	15,000	15,500	500	16,000	
CSS, Safety	22,418	55,000	50,000	(5,000)	48,000	
CSS, Antifreeze	10,986	8,000	8,500	500	8,500	
CSS, Gasses	6,762	8,000	8,500	500	8,500	
Oil Analysis	8,250	8,500	8,500	0	8,500	
Equipment/Garage Supply	47,606	30,000	45,000	15,000	35,000	
Coach Repair Parts	648,575	625,000	625,000	0	625,000	
Shelter/Stop Supply	2,266	8,000	8,000	0	8,000	
Janitorial Supplies	34,698	30,000	35,000	5,000	35,000	
Lighting Supply		4,500	4,500	0	3,500	

Account Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	Over (Under) \$ FY 2024 Budget	FY 2025 Proposed Budget	Over (Under) % FY 2024 Budget
Bldg Repair Supply	78,591	78,000	85,000	7,000	95,000	
Landscape Supply		2,500	2,500	0	3,000	
Tix, Pass, Transfers	723	3,000	1,500	(1,500)	1,500	
Office Supply, Outlets	916	500	0	(500)	0	
Office Supply, PERS	4,231	3,000	4,560	1,560	0	
Office Supply Administration	31,185	24,000	24,000	0	24,000	
Office Supply, Maint	2,283	2,700	4,000	1,300	3,200	
Postage	8,125	9,000	9,000	0	9,000	
Obsolete Parts Write-Off	74,073		50,000	50,000	50,000	
Safety Contingency Plans		3,000	3,000	0	3,000	
Training Supplies	2,477	5,000	5,000	0	5,000	
Contract//Grants Supplies	330	2,000	2,000	0	3,000	
Office Supply-IC	4,502	5,000	5,000	0	5,000	
Shop Inventory Grant Expense		25,000	0	(25,000)	25,000	
Office Equipment		50,000	30,000	(20,000)	30,000	
Materials and supplies Total	3,580,187	3,652,900	3,884,360	231,460	3,913,700	7.1%
Utilities						
Gas and Electric	218,670	215,000	235,000	20,000	235,000	
Phone, Concord Bldg	42,774	48,000	48,288	288	43,000	
Water	34,039	34,000	37,000	3,000	37,000	
Cellular Phone	68,514	85,000	72,052	(12,948)	80,000	
Utilities Total	363,997	382,000	392,340	10,340	395,000	3.4%
Casualty and liability						
Physical Damage	98,379	150,938	100,140	(50,798)	150,000	
Property Premiums	38,490	51,319	48,048	(3,271)	60,000	
Other Premiums	36,220	48,300	39,954	(8,346)	50,000	
Liability Premiums	721,573	863,363	776,148	(87,215)	870,000	
Liability Losses	(395)	211,313	211,314	2	210,000	
Casualty and liability Total	894,268	1,325,231	1,175,604	(149,627)	1,340,000	1.1%
Purchased transportation						
Alamo Creek Shuttle	136,715	150,091	150,000	(91)	160,000	
St. Mary's Shuttle Exp	44,639	47,460	0	(47,460)	0	
Contracted-EOC Special Transports		9,000	5,000	(4,000)	10,000	
Purchased transportation Total	181,353	206,551	155,000	(51,551)	170,000	-17.7%
Miscellaneous						
Business Expense, Trans		500	79	(421)	2,000	
Business Expense, Maint	250		0	0	2,000	
Business Expense,AGM-Admi	80	2,000	100	(1,900)	500	

Account Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	Over (Under) \$ FY 2024 Budget	FY 2025 Proposed Budget	Over (Under) % FY 2024 Budget
Business Expense, Finance	6,120	2,000	2,000	0	500	
Board Travel Expenses	8,112	25,000	25,000	0	25,000	
Staff Travel Expenses	99,465	100,000	100,000	0	110,000	
CTA Annual Dues	16,000	16,500	16,500	0	16,500	
APTA Annual Dues	35,500	35,500	35,000	(500)	36,750	
Other Dues/Memberships	3,750	5,000	7,500	2,500	7,500	
Business Expense ,GM	2,090	3,000	3,000	0	5,000	
Training/Subs, Trans Admi	6,014	20,000	25,000	5,000	25,000	
Training/Subs, Maint Admi			2,000	2,000	50,000	
Training/Subs, AGM Admin	550		0	0	10,000	
Training/Subs, Human Res			7,000	7,000	5,000	
Training/Subs, Finance	85		2,000	2,000	5,000	
Training/Subs, GM	2,233	4,000	1,000	(3,000)	1,000	
Miscellaneous Expenses	1,394	1,500	1,500	0	1,500	
COVID Misc Exp Trans Admin	30,000			0	0	
COVID Misc Exp, Operators	350,000			0	0	
COVID Misc Exp Maint Admin	7,500			0	0	
COVID Misc Exp, Mechanics	67,500			0	0	
COVID Misc Exp Building Maint	10,000			0	0	
COVID Misc Exp Customer Servic	12,500			0	0	
COVID Misc Exp Promotion	2,500			0	0	
COVID Misc Exp EE Services	2,500			0	0	
COVID Misc Exp Finance	7,500			0	0	
COVID Misc Exp General Admin	2,500			0	0	
COVID Misc Exp Planning	7,500			0	0	
Employee Functions-ALL	46,803	45,000	30,000	(15,000)	60,000	
Employee Awards/Pins	1,079	2,000	0	(2,000)	2,000	
EmployeeRetireGifts	265	1,000	1,000	0	1,000	
Miscellaneous Total	729,791	263,000	258,679	(4,321)	366,250	39.3%
Taxes						
Property Tax	8,825	10,000	10,538	538	11,000	
License/Registration	1,618	2,015	3,400	1,385	3,400	
Fuel Storage Tank Fee	11,185	14,000	11,500	(2,500)	13,000	
Use and Other Taxes	5,829	7,000	6,000	(1,000)	7,000	
Sales Tax	313,291	335,000	380,000	45,000	400,000	
Taxes Total	340,748	368,015	411,438	43,423	434,400	18.0%

Account Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	Over (Under) \$ FY 2024 Budget	FY 2025 Proposed Budget	Over (Under) % FY 2024 Budget
Leases and rentals						
Radio Site Lease	38,272	53,500	52,600	(900)	55,000	
Eqpmnt Leases	14,594	15,000	15,000	0	15,000	
Leases and rentals Total	52,866	68,500	67,600	(900)	70,000	2.2%
Contingency						
Contingency Expense		500,000	0	(500,000)	500,000	
Contingency Total		500,000	0	(500,000)	500,000	0.0%
Fixed Route Total	34,065,665	40,208,223	37,905,834	(2,302,389)	42,884,203	6.7%
Paratransit						
Wages						
Wages, Gnl Admin	321,303		0	0		
Wages, Paratransit		319,835	319,332	(503)	339,883	
Wages Total	321,303	319,835	319,332	(503)	339,883	6.3%
Fringe benefits						
FICA, Paratransit	5,333	5,742	5,684	(58)	5,855	
PERS-RET, Paratransit	42,736	59,402	46,014	(13,388)	50,615	
Medical, Paratransit	43,994	61,382	61,382	0	67,520	
Dental, Paratransit	5,271	7,343	7,343	0	8,077	
Life, Paratransit	3,054	3,366	3,366	0	3,703	
SUI, Paratransit	588	1,980	1,282	(699)	1,410	
WC, Paratransit		25,741	25,741	0	28,315	
Sick, Paratransit	10,380	20,137	27,169	7,032	25,743	
Holiday, Paratransit	19,027	19,801	15,527	(4,274)	14,712	
Vacation, Paratransit	14,927	23,959	22,452	(1,507)	21,273	
Abs Pay, Paratransit	5,137	1,980		(1,980)	0	
CafeteriaPlan-Gen Admin	39,593			0	12,030	
Fringe benefits Total	190,040	230,831	215,959	(14,872)	239,253	3.6%
Services						
Promotions			15,000	15,000	15,000	
Legal Fees	29,420	25,000	25,000	0	25,000	
Bank Service Charges		500	0	(500)	0	
Bldg. Maintenance Services	660	1,500	1,500	0	5,000	
Software Maint Services	100,477	70,000	72,275	2,275	100,000	
Radio Maintenance Service	6,669	12,000	12,536	536	10,000	
Travel Training Services	10,448		20,000	20,000	60,000	
Other Services			10,000	10,000	10,000	
Services Total	147,672	109,000	156,311	47,311	225,000	106.4%

Account Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated Actual	Over (Under) \$ FY 2024 Budget	FY 2025 Proposed Budget	Over (Under) % FY 2024 Budget
Materials and supplies						
Office Supply, P/T	434	4,000	4,000	0	4,000	
Materials and supplies Total	434	4,000	4,000	0	4,000	0.0%
Utilities						
Gas & Electric	21,372	27,000	30,000	3,000	30,000	
Cell Phone-Paratransit	20,972	30,000	27,932	(2,068)	30,000	
Utilities Total	42,344	57,000	57,932	932	60,000	5.3%
Casualty and liability						
Property Premiums	6,792	9,000	7,207	(1,793)	7,928	
Liability Premiums	8,216	9,000	9,314	314	10,245	
Casualty and liability Total	15,008	18,000	16,521	(1,479)	18,173	1.0%
Purchased transp - for partners						
ADA PT - LAVTA Paratransit	1,526,518	1,320,000	1,836,186	516,186	2,005,115	
ADA PT - LAVTA One Seat	46,028	500,000	37,628	(462,372)	41,089	
ADA PT - TriDelta One Seat	248,757		249,017	249,017	271,926	
ADA PT - WestCat One Seat	28,288		38,846	38,846	42,420	
ADA PT - LAVTA One Seat Fuel	5,888	100,000	2,033	(97,967)	2,439	
ADA PT - TriDelta One Seat Fuel	23,511		12,894	12,894	15,473	
ADA PT - WestCat One Seat Fuel	2,997		2,032	2,032	2,438	
Purchased transp - for partners Total	1,881,986	1,920,000	2,178,636	258,636	2,380,900	24.0%
Purchased transportation						
COVID PPE for ParaTransit	1,272		0	0	0	
ADA PT - CCCTA LINK	4,836,708	6,490,000	6,107,973	(382,027)	6,669,907	
ADA PT - BART	6,609		8,264	8,264	9,024	
Other Purchased Trans Expense		1,000	1,000	0	1,000	
Choice in Aging	148,444	300,000	300,000	0	315,000	
Purch Transp - ADS Project				0	400,000	#DIV/0!
ADA PT - CCCTA One Seat	317,301		310,561	310,561	339,133	
ADA PT - CCCTA LINK Fuel	484,630		507,556	507,556	609,068	
ADA PT - BART Fuel	1,353		1,779	1,779	2,135	
ADA PT - CCCTA One Seat Fuel	52,845		19,091	19,091	22,909	
Purchased transportation Total	5,849,163	6,791,000	7,256,225	465,225	8,368,175	23.2%
Miscellaneous						
Training/Subs, Paratransi		10,000	3,000	(7,000)	10,000	
Miscellaneous Exp	5,971	10,000	0	(10,000)	0	
Miscellaneous Total	5,971	20,000	3,000	(17,000)	10,000	-50.0%
Paratransit Total	8,453,921	9,469,667	10,207,916	738,249	11,645,384	23.0%
Grand Total	42,519,586	49,677,889	48,113,750	(1,564,139)	54,529,587	9.8%

To: Administration & Finance Committee

Date: 03/27/2024

From: Melody Reeb, Director of Planning, Marketing, & Innovation

Reviewed by: *Ref*

SUBJECT: 2024-26 BART Bus Bridges

Background:

County Connection has provided bus bridges to the Bay Area Rapid Transit (BART) agency for over 20 years under an existing mutual aid agreement. More recently, BART has been conducting infrastructure work that requires service to be suspended between various stations and has requested that partner agencies, including County Connection, approve a separate agreement that identifies specific weekend closures.

Scheduled Bus Bridges:

BART is currently planning two weekend closures between April 27, 2024, and December 31, 2026. County Connection staff has reviewed the proposed schedule and are confident in its ability to support the requested bus bridges. In addition, staff will be coordinating closely with BART in the event that schedule adjustments or additional days of service are needed.

Weekend	Days	Bus Service Hours	Bus Bridge
1	April 27-28, 2024	Sat. from Apr. 27, 5:30 AM to Sun. Apr. 28, 1:30 AM Sun. from Apr. 28, 7:30 AM to Mon. Apr. 29, 1:30 AM	Rockridge-Orinda- Lafayette
2	Dec 7-8, 2024	Sat. from Dec. 7, 5:30 AM to Sun. Dec 8, 1:30 AM Sun. from Dec. 8, 7:30 AM to Mon. Dec. 9, 1:30 AM	Walnut Creek-Pleasant Hill- Concord

Financial Implications:

Per the agreement, BART will cover all costs associated with any bus bridge.

Recommendation:

Staff recommends that County Connection enter into an agreement with BART to provide bus bridge service on select days between April 27, 2024, and December 31, 2026.

Action Requested:

Staff requests that the A&F Committee forward the 2024-26 BART Bus Bridge agreement to the Board for approval and authorize the General Manager to execute an agreement with BART.

Attachments:

None