



CONTRA COSTA
transportation
authority

RESOLUTION 20-17-A (Rev 1)

RE: FISCAL YEAR (FY) 2020-21 BUDGET FOR THE CONTRA COSTA TRANSPORTATION AUTHORITY (AUTHORITY) INCLUDING THE CONGESTION MANAGEMENT AGENCY (CMA)

WHEREAS, the Authority's authorizing statutes, the Local Transportation Authority and Improvement Act [California Public Utilities Code, Section 180000 et seq.], require the Authority Board to adopt an annual budget [CPUC, Section 180105(a)]; and

WHEREAS, the Authority Board adopted the Measure C Strategic Plan, which documents established annual funding parameters for Measure C Authority projects and programs; and

WHEREAS, the Authority Board adopted a Measure J Strategic Plan, which documents established annual funding parameters for Measure J Authority projects and programs through fiscal year 2025; and

WHEREAS, the budgeted amounts recommended for projects in the Fiscal Year (FY) 2020-21 Budget are consistent with the levels recommended in the Measures C & J Strategic Plans and with its policies, where such projects are ready for advancement of specific stages as specified in the Plans; and

WHEREAS, the Authority serves as the CMA for Contra Costa County, and the budgeted amounts are consistent with fulfilling State requirements for preparing the required Congestion Management Program and the Authority's similar Growth Management Program; and

WHEREAS, the Authority held a noticed public hearing on June 17, 2020 prior to adoption of the Budget, consistent with statutory requirements in Section 180108; and

WHEREAS, the Authority desires to amend the FY 2020-21 Budget revenues and appropriations as included in the attached budget document.


NOW, THEREFORE, BE IT RESOLVED, that the Authority Board hereby amends and adopts the FY 2020-21 Budget for the Authority including the CMA as described in the attached budget tables, which are incorporated herein by reference.

This resolution was entered into at a meeting of the Contra Costa Transportation Authority Board held March 17, 2021 in Walnut Creek, California by the following vote:

AYES: Chair Gerringer, Vice Chair Kelley, and Commissioners Arnerich, Butt, Glover, Haskew, Hudson, Mitchoff, Noack, Thorpe, and White
NOES: None
ABSENT: None
ABSTAIN: None


E-SIGNED by Teresa Gerringer
on 2021-03-18 18:07:00 GMT

Teresa Gerringer, Chair


E-SIGNED by Tarienne Grover
on 2021-03-18 19:23:54 GMT

Attest:

Tarienne Grover, Clerk of the Board

Administration and Projects Committee **STAFF REPORT**

Meeting Date: March 04, 2021

Subject	Approval of Fiscal Year (FY) 2020-21 Midyear Budget for the Authority and Congestion Management Agency (CMA)
Summary of Issues	The Authority annually approves a midyear budget to adjust estimates in the original budget as-needed to accomplish goals through the end of the fiscal year. Overall, the midyear budget proposes a reduction in the Authority's budget from \$205.2 million to \$182.2 million, a decrease of \$23 million. The adjustments are largely due to revised project schedules and the timing difference between expenditures and related reimbursements from other agencies.
Recommendations	Staff seeks approval of Resolution 20-17-A (Rev 1), which will update changes to the FY 2020-21 budget.
Staff Contact	Brian Kelleher
Financial Implications	Summarized below.
Options	N/A
Attachments (See APC Packet dated 3/4/21)	<p>A. Resolution 20-17-A (Rev 1)</p> <p>B. FY 2020-21 Midyear Budget, Exhibits 1 through 9</p>
Changes from Committee	<i>None</i>

Background

The Authority's adopted budget is a fiscal plan of revenues and expenditures for FY 2020-21. The budget includes the annual operating costs for programs, project management,

administrative functions, as well as regional planning, congestion management, and transportation demand management activities. Annual capital project costs are included in the budget consistent with the adopted Measure C and Measure J Strategic Plans.

Below is a summary of the FY 2020-21 adopted budget and the proposed midyear budget, including revenues, expenditures and other financing sources. The difference between revenues and expenditures are funded from other sources. The category of other sources includes Measure C and Measure J revenues from prior fiscal years earmarked specifically for projects and programs in the current fiscal year.

Sources:	Original	Proposed - MY	Change
	FY 2020-21	FY 2020-21	
Sales Tax Revenues	\$76,500,000	\$95,000,000	\$18,500,000
Federal Revenues	\$7,943,000	\$6,208,000	\$(1,735,000)
State Revenues	\$45,380,000	\$37,506,389	\$(7,873,611)
Local Revenues	\$25,315,374	\$27,450,216	\$2,134,842
Investment/Other Income	\$1,772,000	\$838,500	\$(933,500)
Other Sources	\$48,313,109	\$15,223,375	\$(33,089,734)
Total Sources	\$205,223,483	\$182,226,480	\$(22,997,003)
Uses:			
Projects Section	\$102,832,483	\$77,373,816	\$(25,458,667)
Programs Section	\$54,551,189	\$57,257,649	\$2,706,460
Planning Section	\$3,607,773	\$3,499,581	\$(108,192)
Administration Section	\$2,321,438	\$2,184,834	\$(136,604)
Debt Service	\$41,910,600	\$41,910,600	
Total Uses	\$205,223,483	\$182,226,480	\$(22,997,003)

Brief Description of Major Line Items and Proposed Changes

The FY 2020-21 midyear budget details both expected revenues, expenditures and other financing sources and uses, as follows:

Sales Tax Revenues

The original budget of \$76.5 million was prepared in June of 2020 and sales tax revenue

estimates were expected to decline in wake of the pandemic. Sales tax revenue declines have been limited to restaurants, hotels and service stations while other major industry groups reported positive returns. An increase is being proposed as the current economy and six months of reporting suggests a slight increase over actuals received in FY 2020-21 in the amount of \$93.5 million. Therefore, FY 2020-21 is expected to collect \$95 million. Actual revenue received for the first six months is \$48 million.

Investment Income Revenues

A decrease of \$932,500 on the Authority's investments and debt service funds to reflect draws made on investments due to capital project expenditures and the decreased investment returns due to declining interest rates.

Federal, State and Local Grant Revenues

A total decrease of \$7 million to \$67.4 million is proposed, including:

- Decrease of Regional Measure 2 and 3 (RM2/RM3) revenues by \$1.2 million to \$3 million due to the receipt of reimbursements on the following projects:
 - Increase of \$1.5 million for the State Route 4 (SR4) East Widening from Somersville Road to State Route 160 (SR160) project for final billing; and
 - Decrease of \$2.7 million for the Mokelumne Overcrossing project as reimbursable expenditures from RM3 will start in a future year.
- Decrease of Bay Area Toll Authority revenues by \$3.6 million on the I-680 Carpool Lane Completion project to reflect project funds fully expended.
- Increase of Tri-Valley Transportation Development revenues by \$6.5 million on the I-680 Carpool Lane Completion project to reflect anticipated project fund reimbursements.
- Decrease of State Transportation Improvement Program (STIP) revenues by \$3.5 million on the I-680 Carpool Lane Completion project to reflect project funds fully expended.
- Decrease of funding in the amount of \$3.4 million associated with the I-680/SR4

Interchange Improvements project to reflect current project schedule.

- Senate Bill (SB1) Local Partnership Program (LPP) revenues of \$1.45 million;
 - STIP funds of \$360,000; and
 - State Highway Operation and Protection Program (SHOPP) funds of \$1.6 million.
- Decrease of funding in the amount of \$2.8 million associated with the following *Innovate 680* projects to reflect current project schedule:
 - Metropolitan Transportation Commission's Individuals with Disabilities Education Act grant was moved to next fiscal year revenues of \$1.0 million;
 - SB1 LPP revenues of \$425,000; and
 - Advanced Transportation and Congestion Management Technologies Deployment grant funds of \$1.34 million to meet current project timelines.
 - Increase of East Contra Costa Regional Fee and Finance Authority (ECCRFFA) revenues by \$2 million for the Mokelumne Overcrossing project to reflect expenditures based on agreement with ECCRFFA.

Other Sources

These other sources are the constant accumulation of sales tax revenue collected in prior years programmed to specific projects and programs as outlined in the adopted Measure J and Measure C strategic plans. The funds are tracked and restricted specifically for carrying out the particular projects or programs. The FY 2020-21 projects, planning and programs have sufficient resources available to fund these planned expenditures. The timing of these expenditures by categories can fluctuate from year to year and in some cases the revenues can exceed the current year allocations. Based on the revised expenditure plans, Measure J is projected to utilize \$15 million and Measure C will utilize \$200,000.

Expenditures

Expenditures are categorized by section, including Projects, Programs, Planning, Administration and Debt Service. In total, the midyear budget proposes a net decrease of \$23 million to \$182.2 million. Adjustments by section includes the following:

Projects Section – Decreased \$25.5 million to \$77.4 million. The following table explains the major changes to annual project expenditures:

Project Category	Budget Adjustment	Reason for Adjustment
MEASURE J		
Caldecott Tunnel Fourth Bore (CIP1/9625)	(\$233,264)	A decrease in this fund category is due to payment of landscaping and environmental mitigation costs in prior fiscal year for the Caldecott Tunnel Fourth Bore (Project 1001) .
Bay Area Rapid Transit (BART) East County Connection Rail Extension (CIP2/9626)	(\$62,173)	A decrease in this fund category reflects slower Measure J expenditures on program management costs.
SR4 East Widening (CIP3/9627)	\$4,972,811	An increase in this category expenditures reflects final reconciliation of funding from various Measure J categories for this multi-segmented project per the <i>2019 Measure J Strategic Plan</i> .
Capital Corridor Station Improvements (CIP4/9628)	\$79,484	A minor increase in this fund category reflects an anticipated slight increase in invoicing for environmental mitigation monitoring related to the Hercules Rail Station (Project 4001) .
East County Corridors (CIP5/9629)	(\$1,547,426)	A decrease in this fund category is due to revised construction timing for the SR4 Mokelumne Trail Bike and Pedestrian Overcrossing (Project 5002b) and slower progress on environmental work for the SR239 (Project 5007) as the Authority worked with the California Department of Transportation on determining the

		project National Environmental Policy Act of 1969 lead agency.
I-680/SR4 Interchange Improvements (CIP6/9630)	(\$4,910,717)	A decrease in this fund category reflects slower construction expenditures on I-680/SR4 Interchange Improvements, Phase 3 (Project 6001) and anticipated start of design of the next phases of the project in the next fiscal year, instead of this fiscal year.
I-80 Corridor (CIP7/9631)	(\$474,938)	A decrease in this fund category is mainly due to slower than anticipated invoicing by project sponsor for I-80 Central Avenue, Phase 2 (Project 7003) .
I-680 Corridor (CIP8/9632)	(\$17,289,273)	A decrease in this fund category reflects anticipated savings and an accelerated construction schedule for the I-680 Southbound High Occupancy Vehicle/Express Lane (Project 8001) with expenditures taking place in the prior fiscal year. In addition, several projects under <i>Innovate 680</i> such as the Part-time Transit Lane and Smart Mobility Hub Feasibility Study were temporarily suspended to reduce expenditures as the Authority was assessing the impact of COVID-19 on its revenues.
Subregional Major Street Improvements (SPP24/9648)	(\$3,847,087)	A decrease in this fund category is due to the temporary suspension of Measure J appropriations in response to COVID-19 to several projects to be completed by local agencies.
BART Improvements (CCMP 10/9634)	(\$1,199,720)	A decrease in this fund category is due to temporary suspension of Measure J

		appropriations in response to COVID-19 to several BART projects: Lafayette Bike Station and Pedestrian Walkway (Project 10033/10035) and Hercules Transit Center (Project 10026).
Measure C		
I-680 Corridor (HAA1/9551)	(\$28,674)	A decrease in this fund category reflects lower landscaping maintenance costs.
Regional Commuterway TRAN9 (9572)	(\$40,000)	A decrease in this fund category reflects slower progress on SR4 Right-of-Way close out due to COVID-19.

Programs Section – Increase of \$2.7 million to \$57.3 million

- Programs are allocated based on the Expenditure Plan and provide funding for a range of programs from Bus Services, Commute Alternatives, Paratransit, Local Streets and Roads, Transportation for Livable Community project grants, Pedestrian, Bicycle and Trail Facilities, Express Bus, Safe Transportation for Children and Ferry Service. Staff worked with the participating jurisdictions to update the timing of expenditures and several budgets were revised to reflect current allocations and commitments for various programs (i.e. Bus Services, Express Bus, Safe Transportation for Children, Ferry Service, etc.). Increases are related to a review of open contracts and pending payments for prior year allocations not yet submitted.
- Special revenue funds are used to isolate program expenditures related to Transportation Fund for Clean Air (TFCA) and GoMentum Station (GMS). The appropriations will support planning activities and program management. Projected expenditures between now and the end of the fiscal year are projected to be \$1.7 million for TFCA and \$335,000 for GMS expenditures offset by contributions.

Planning Section – Decrease of \$109,000 to \$3.5 million

- Decrease of \$103,000 to reflect current salary and benefit allocations. (Based on open positions)

- Decrease of \$5,000 to reflect the current contracted services associated with Planning, CMA and Congestion Management Program support for community-based plan management.

Administration Section – Decrease of \$137,000 to \$2.2 million

- Staff allocations by department were slightly changed to reflect the current workloads. The detail is shown in Exhibit 8, Staff Budget Allocation and Exhibit 9, Salary and Benefits Budget Detail.
- Decrease in General Administrative expenditures of \$62,500 to \$1.5 million. The major decreases are related to COVID-19 and the reduced need for office supplies and travel. There is an addition of \$30,000 for Information System replacement related to aging IT infrastructure.
- Administrative salary and benefits costs are \$705,000 and represent 0.74%, which is below the 1% limitation on Administrative salary and benefit costs established by Measure J.

Debt Service – No changes to the \$41.9 million budgeted for the debt service schedules associated with the 2012B, 2015A, 2017A and 2018A&B Bonds. Principal is budgeted at \$21 million and interest is budgeted at \$20.9 million.

Staffing Salary and Benefits

- Authorized full time equivalent positions remains at 20 (no new positions).
 - Current FY 2020-21 budget accounts for 19 positions. The retirement of the Executive Director was back filled by the Deputy Executive Director, Projects. A current staff member was promoted to Director, Projects.
- Other Post Employment Benefits Health Care contribution rate has been reduced from 9.9% to 2.0% to reflect the Authority' current funding obligations.
- Projected Savings of \$295,000 is anticipated in this fiscal year based on the current salaries and benefits for FY 2020-21.

An allocation of staff time was developed for the budget (see Exhibit 8: Staff Budget

Allocation). The allocation plan estimates the proportion of each staff member's time assigned to each of the Authority's tasks and funding sources. Staff costs are apportioned to departments (or orgs), such as administration, project management, programs, projects, and planning functions.

Other Financing Sources (Uses)

The accompanying schedules include a category called Uses. This category primarily serves as an accounting of cash transfers from one Authority fund to another. The funds are budgeted within sections discussed above. For example, the Debt service funds have principal and interest of \$41.9 million. The budget "transfers" these funds from the Authority's general fund where the sales tax funds are received. The General fund will transfer \$41.9 million to the debt service funds to pay the principal and interest related to the Authority's bonds.

Description of Exhibits

Exhibit 1 is a table showing revenues, expenditures, and changes in fund balance for all fund types as compared to the FY 2019-20 actuals, original FY 2020-21 budget, actuals through December 31, 2020, and proposed midyear budget amounts for FY 2020-21.

Exhibit 2 is a table showing revenues, expenditures, and changes in fund balance. The Authority's finances are organized in "funds" and are shown in a similar format to the Internal Accounting Report.

Exhibit 3 is a revenue line item budget detail for all funds with comparison to the original FY 2020-21 budget.

Exhibit 4 is an expenditure line item budget detail for the Programs in addition to TFCA and GMS programs.

Exhibit 5 shows the line item expenditure budget detail for the Projects. Measure C and Measure J projects are shown separately.

Exhibit 6 is an expenditure line item budget detail for General Administration and Project Management. Authority-wide services, supplies, and fixed assets are usually contained in the Administration category.

Exhibit 7 shows the expenditure line item budget detail for the CMA sections: Regional Planning and Growth Management, Congestion Management, and Sustainable Communities Strategy implementation.

Exhibit 8 is the staff budget allocation to the respective categories, funding source, and budgeted amounts for the current and prior fiscal years.

Exhibit 9 is the salary and benefits budget detail for the Authority with comparison to the original FY 2020-21 budget.

Contra Costa Transportation Authority

FY 2020-21 Budget - Midyear

Exhibit 1: Summary Revenues, Expenditures, and Changes in Fund Balances

All Fund Types - Combined

	<i>Actual</i>	<i>Original</i>	<i>Actual</i>	<i>Proposed - MY</i>	Change
	FY 2019-20	FY 2020-21 Budget (1)	FY 2020-21 July thru December	FY 2020-21 Budget (2)	(2)-(1) Increase (Decrease)
REVENUES					
Sales Tax Revenues	\$ 93,472,111	\$ 76,500,000	\$ 48,048,036	\$ 95,000,000	\$ 18,500,000
Investment Income	5,794,786	1,770,000	261,391	837,500	(932,500)
Federal Surface Transportation Program - CMA	720,391	1,118,000	152,513	1,118,000	-
Federal - Community Based Transportation Plan (MTC)	-	25,000	-	25,000	-
Federal Surface Transportation Program - PDA Investment & Growth Strategy	-	25,000	-	25,000	-
Federal Surface Transportation Program - (Innovate 680)	962,541	-	-	-	-
Federal Surface Transportation Program - (SCS)	172,517	-	40,000	-	-
Federal Demonstration Program Funds (SR 239 Study)	1,353	3,600,000	60,311	3,010,000	(590,000)
Federal Highway - ADS and ATCMTD (Innovate 680)	-	2,875,000	953,704	1,930,000	(945,000)
Federal Congestion Mitigation (CMAQ)	116,643	300,000	70,419	100,000	(200,000)
State Transportation Agency Grant (GMS)	1,844,959	-	27,068	-	-
State Local Partnership Program (I80)	28,708	-	-	-	-
State Local Partnership Program (I680/SR4)	44,671,059	19,950,000	9,959,387	18,500,000	(1,450,000)
State Transportation (OCP15-AT, OCP17-EVRP)	-	200,000	-	75,000	(125,000)
State Funds (East County Integrated Transit Study)	3,868	-	1,694	-	-
State Transportation Improvement Program (I-80)	986,856	-	-	-	-
State Transportation Improvement Program (I-680)	8,526,964	9,000,000	4,614,633	5,474,336	(3,525,664)
State Transportation Improvement Program (I680/SR4)	-	9,850,000	4,874,886	9,491,597	(358,403)
State Highway Operation & Protection Program (I680/SR4)	-	2,850,000	1,137,955	1,250,000	(1,600,000)
State Local Partnership Program SB1 (Innovate 680)	-	1,575,000	-	760,456	(814,544)
State Planning, Programming and Monitoring (PPM)	341,656	355,000	-	355,000	-
State Transportation Planning (Innovate 680)	-	1,600,000	-	1,600,000	-
Contributions from CMA Member Agencies	169,081	153,574	27,889	128,461	(25,113)
Motor Vehicle Registration Surcharge (TFCA)	1,655,811	1,646,800	-	1,646,800	-
Regional Measure 2 (SR 4 East Widening)	-	-	-	1,482,062	1,482,062
Regional Measure 2 (I-680 Carpool Lane)	1,692,964	1,500,000	911,757	1,537,680	37,680
Regional Measure 2 (I-80)	269,529	-	-	-	-
Regional Measure 3 (Mokelumne)	-	2,700,000	-	-	(2,700,000)
Bay Area Toll Authority (SR4/160)	-	-	-	12,010	12,010
Bay Area Toll Authority (I-680 Carpool Lane)	14,817,678	14,650,000	3,241,596	11,074,203	(3,575,797)
Contributions from City of Antioch (SR4 East Widening)	71,070	-	-	-	-
Bay Area Air Quality Management District (GMS)	409,722	-	-	-	-
Contributions from GoMentum (GMS)	12,894	296,000	-	185,000	(111,000)
Contributions from Contra Costa County (SR 239 Study)	51,538	1,000,000	163,251	896,000	(104,000)
Contributions from ECCRFFA (Mokelumne)	-	-	-	2,000,000	2,000,000
Contributions from TVTC (I680 Carpool)	-	-	-	6,490,000	6,490,000
Contributions from ECCRFFA (East County Corridor SR4 Bypass)	5,311,904	275,000	-	500,000	225,000
Contributions from MTC (SR4 Express Lane Study OCP18a)	-	150,000	28,155	104,000	(46,000)
Contributions from MTC IDEA Grant (Innovate 680)	-	1,000,000	-	-	(1,000,000)
Contributions from TAM Grant (Innovate 680)	-	44,000	-	44,000	-
Contributions from TRANSPAC (CMA Study)	-	150,000	75,690	150,000	-
Contributions from BART (Mokelumne)	123,899	-	-	-	-
Contributions from City of San Ramon (Iron Horse Trail)	-	1,650,000	-	1,200,000	(450,000)
Excess Land Sale (I-80/San Pablo)/(SR4 East)	591,209	100,000	-	-	(100,000)
Miscellaneous Revenues	5,963	2,000	-	1,000	(1,000)
Total Revenues	\$ 182,827,673	\$ 156,910,374	\$ 74,650,335	\$ 167,003,105	\$ 10,092,731

Contra Costa Transportation Authority

FY 2020-21 Budget - Midyear

Exhibit 1: Summary Revenues, Expenditures, and Changes in Fund Balances

All Fund Types - Combined

		<i>Actual</i>	<i>Original</i>	<i>Actual</i>	<i>Proposed - MY</i>	Change
		FY 2019-20	FY 2020-21 Budget (1)	FY 2020-21 July thru December	FY 2020-21 Budget (2)	(2)-(1) Increase (Decrease)
EXPENDITURES						
<u>General Administration</u>						
Salaries and Employee Benefits	OTH29 / MSC	\$ 795,127	\$ 779,038	\$ 346,967	\$ 704,934	\$ (74,104)
Services, Supplies, and Capital Outlay	OCP18d/Admin17-20	4,531,748	1,542,400	657,865	1,479,900	(62,500)
<u>Projects Section</u>						
Project Management Salaries and Benefits	OTH40	2,293,987	2,136,286	942,459	1,953,203	(183,083)
Project Management Services and Supplies	OTH40	181,662	392,236	281,651	377,236	(15,000)
Highway and Arterial Projects						
I-680 Corridor	HAA1	4,937,301	164,070	68,836	152,000	(12,070)
Rt. 4 West Corridor	HAA4	-	30,674	-	2,000	(28,674)
Transit						
Regional Commuterway Category	TRAN9	49,510	100,000	11,154	60,000	(40,000)
Capital Improvement Projects						
Measure J: Caldecott Tunnel 4th Bore	CIP1	522,710	429,388	85,779	196,124	(233,264)
Measure J: BART East CC Rail Extension	CIP2	397,506	3,553,452	102,957	3,491,279	(62,173)
Measure J: SR4 East Widening	CIP3	2,856,809	1,454,111	143,247	6,426,922	4,972,811
Measure J: Capitol Corridor Rail Station Imp	CIP4	229,097	219,912	10,296	299,396	79,484
Measure J: SR4 Bypass Elements	CIP5	1,149,676	8,291,640	1,077,754	6,744,214	(1,547,426)
Measure J: I-680 and SR242 Interchange Imp	CIP6	38,072,230	37,254,719	14,898,766	32,344,002	(4,910,717)
Measure J: I-80 Corridor	CIP7	222,346	1,074,638	130,497	599,700	(474,938)
Measure J: I-680 Corridor	CIP8	51,611,815	37,454,521	12,437,148	20,165,248	(17,289,273)
Measure J: Richmond Parkway	CIP9	41,314	31,545	10,967	24,922	(6,623)
Subregional Projects						
Measure J: Subregional Bus Transit Enhancements	SPP19	-	556,000	-	668,000	112,000
Measure J: Subregional Major Streets Imp	SPP24	8,926,553	4,539,017	-	691,930	(3,847,087)
Measure J: Subregional Martinez Railroad Imp	SPP27	9,849	1,294,710	1,735	521,796	(772,914)
Countywide Capital and Maintenance Programs						
Measure J: BART Improvements	CCMP10	1,833,027	3,855,564	12,605	2,655,844	(1,199,720)

Contra Costa Transportation Authority

FY 2020-21 Budget - Midyear

Exhibit 1: Summary Revenues, Expenditures, and Changes in Fund Balances

All Fund Types - Combined

		<i>Actual</i>	<i>Original</i>	<i>Actual</i>	<i>Proposed - MY</i>	Change
		FY 2019-20	FY 2020-21 Budget (1)	FY 2020-21 July thru December	FY 2020-21 Budget (2)	(2)-(1) Increase (Decrease)
<u>Programs Section</u>						
Program Management Salaries and Benefits	Var	540,831	707,765	175,643	590,401	(117,364)
Programs						
Local Street Maintenance (18%) Program	CCMP11	16,824,979	13,770,000	8,648,646	17,100,000	3,330,000
Additional Local Street Maintenance Program	SPP23	1,953,567	1,598,850	1,004,204	1,985,500	386,650
Transportation for Livable Community (TLC) Project	CCMP12	2,326,568	8,210,111	1,076,300	4,654,419	(3,555,692)
Pedestrian, Bicycle and Trail Facilities	CCMP13	1,074,693	4,156,628	1,773	2,174,977	(1,981,651)
Additional Pedestrian, Bicycle and Trail Facilities	SPP26	30,645	100,000	11,582	100,000	-
Bus Services	OCP14	5,103,397	3,874,661	1,969,167	4,798,717	924,056
Express Bus Program	OCP16	4,396,492	3,356,475	1,695,962	4,151,349	794,874
Bus Transit Enhancements	SPP19	3,597,880	2,870,400	1,342,082	3,492,000	621,600
Paratransit Program	OCP15	5,396,505	3,576,500	1,935,635	4,335,000	758,500
Additional Paratransit Program	SPP20	1,256,270	879,750	116,116	1,092,500	212,750
Safe Transportation for Children	SPP21	3,950,223	3,465,895	1,423,095	4,406,526	940,631
Commute Alternative Program	OCP17	824,869	1,014,661	348,032	1,198,717	184,056
Subregional Transportation Needs	SPP28	1,259,859	1,245,450	-	1,453,500	208,050
Ferry Service in West County	SPP22	2,488,942	3,588,500	1,986,307	3,588,500	-
GoMentum Station	GMS	1,935,937	150,000	-	150,000	-
Additional Transportation for Livable Community Project	SPP25	-	435,000	70,135	435,000	-
Transportation for Clean Air Program	OTH45	1,526,618	1,550,543	343,038	1,550,543	-
<u>Planning Section</u>						
Regional Planning						
Salaries and Employee Benefits	Var	449,489	560,699	244,217	511,549	(49,150)
Services, Supplies, and Capital Outlay	Var	536,697	1,220,500	266,542	1,225,500	5,000
Congestion Management						
Salaries and Employee Benefits	Var	397,183	901,530	443,696	848,636	(52,894)
Services, Supplies, and Capital Outlay	Var	535,786	789,500	120,991	779,500	(10,000)
SCS Implementation						
Salaries and Employee Benefits	Var	53,457	100,544	28,272	99,396	(1,148)
Services, Supplies, and Capital Outlay	Var	-	35,000	-	35,000	-
<u>Debt Service</u>						
Principal Repayment - Measure J Bonds	Var	18,620,000	21,060,000	-	21,060,000	-
Interest and Related Fees - Measure J Bonds	Var	21,568,871	20,850,600	10,258,849	20,850,600	-
Total Expenditures		\$ 215,312,025	\$ 205,223,483	\$ 64,730,968	\$ 182,226,480	\$ (22,997,003)
Excess (Deficiency) of Revenues						
Over (Under) Expenditures		\$ (32,484,352)	\$ (48,313,109)	\$ 9,919,367	\$ (15,223,375)	\$ 33,089,734

Contra Costa Transportation Authority

FY 2020-21 Budget - Midyear

Exhibit 1: Summary Revenues, Expenditures, and Changes in Fund Balances

All Fund Types - Combined

	<i>Actual</i> FY 2019-20	<i>Original</i> FY 2020-21 Budget (1)	<i>Actual</i> FY 2020-21 July thru December	<i>Proposed - MY</i> FY 2020-21 Budget (2)	Change (2)-(1) Increase (Decrease)
OTHER FINANCING SOURCES (USES)					
Interfund Operating Transfers In (Out):					
Measure J Fund - (Principal, Interest and Related Fees)	(55,704,941)	(41,910,600)	(20,766,474)	(41,910,600)	-
Debt Service Fund - (Principal, Interest and Related Fees)	55,704,941	41,910,600	20,766,474	41,910,600	-
Total Other Financing Source (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCES:					
Excess (Deficiency) of Revenues and Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (32,484,352)	\$ (48,313,109)	\$ 9,919,367	\$ (15,223,375)	\$ 33,089,734
BEGINNING FUND BALANCES (estimated)	\$ 137,142,776	\$ 104,658,424	\$ 104,658,424	\$ 104,658,424	\$ -
ENDING FUND BALANCES	\$ 104,658,424	\$ 56,345,315	\$ 114,577,791	\$ 89,435,049	\$ 33,089,734

**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

Exhibit 2: Revenues, Expenditures, and Changes in Fund Balances - Fund Types

	Measure J Fund	Measure C Fund	Special Revenue Fund	Debt Service Fund	<i>Proposed - MY</i> Total FY 2020-21 Budget
REVENUES					
Sales Tax Revenues	\$ 70,214,500	\$ -	\$ 24,785,500	\$ -	\$ 95,000,000
Investment Income	600,000	50,000	77,500	110,000	837,500
Federal Surface Transportation Program - CMA	1,118,000	-	-	-	1,118,000
Federal Surface Transportation Program - PDA Invest. & Growth Strategy	25,000	-	-	-	25,000
Congestion Mitigation and Air Quality Program - Climate Change Grant	-	-	100,000	-	100,000
Federal - Community Based Transportation Plan (MTC)	25,000	-	-	-	25,000
Federal Demonstration Program Funds (SR 239 Study)	3,010,000	-	-	-	3,010,000
Federal Highway - ADS and ATCMTD (Innovate 680)	1,930,000	-	-	-	1,930,000
State Transportation Improvement Program (I680/SR4)	9,491,597	-	-	-	9,491,597
State Highway Operation & Protection Program (I680/SR4)	1,250,000	-	-	-	1,250,000
State Local Partnership Program SB1 (Innovate 680)	760,456	-	-	-	760,456
State Transportation Improvement Program (I-680)	5,474,336	-	-	-	5,474,336
State Local Partnership Program (I680/SR4)	18,500,000	-	-	-	18,500,000
State Transportation (OCP15-AT, OCP17-EVRP)	-	-	75,000	-	75,000
State Planning, Programming and Monitoring (PPM)	355,000	-	-	-	355,000
State Transportation Planning (Innovate 680)	1,600,000	-	-	-	1,600,000
Contributions from CMA Member Agencies	128,461	-	-	-	128,461
Motor Vehicle Registration Surcharge (TFCA)	-	-	1,646,800	-	1,646,800
Regional Measure 2 (SR 4 East Widening)	1,482,062	-	-	-	1,482,062
Regional Measure 2 (I-680 Carpool Lane Gap Closure)	1,537,680	-	-	-	1,537,680
Bay Area Toll Authority (SR4/160)	12,010	-	-	-	12,010
Bay Area Toll Authority (I-680 Carpool Lane)	11,074,203	-	-	-	11,074,203
Contributions from GoMentum (GMS)	-	-	185,000	-	185,000
Contributions from Contra Costa County (SR 239 Study)	896,000	-	-	-	896,000
Contributions from ECCRFFA (Mokelumne)	2,000,000	-	-	-	2,000,000
Contributions from TVTC (I680 Carpool)	6,490,000	-	-	-	6,490,000
Contributions from ECCRFFA (East County Corridor SR4 Bypass)	500,000	-	-	-	500,000
Contributions from MTC (SR4 Express Lane Study OCP18a)	104,000	-	-	-	104,000
Contributions from TAM Grant (Innovate 680)	44,000	-	-	-	44,000
Contributions from TRANSPAC (CMA Study)	150,000	-	-	-	150,000
Contributions from City of San Ramon (Iron Horse Trail)	1,200,000	-	-	-	1,200,000
Miscellaneous Revenues	1,000	-	-	-	1,000
Total Revenues	\$ 139,973,305	\$ 50,000	\$ 26,869,800	\$ 110,000	\$ 167,003,105

**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

Exhibit 2: Revenues, Expenditures, and Changes in Fund Balances - Fund Types

		Measure J	Measure C	Special	Debt	<i>Proposed - MY</i>
		Fund	Fund	Revenue	Service	Total
				Fund	Fund	FY 2020-21
						Budget
EXPENDITURES	Org					
<u>General Administration</u>						
Salaries and Employee Benefits	OTH29	\$ 704,934	\$ -	\$ -	\$ -	\$ 704,934
Services, Supplies, and Capital Outlay	OCP18d/Admin17	1,479,900	-	-	-	1,479,900
<u>Projects Section</u>						
Project Management Salaries and Benefits	OTH40	1,953,203	-	-	-	1,953,203
Project Management Services and Supplies	OTH40	377,236	-	-	-	377,236
Highway and Arterial Projects						
I-680 Corridor	HAA1	-	152,000	-	-	152,000
Rt. 4 West Corridor	HAA4	-	2,000	-	-	2,000
Transit						
Regional Commuterway Category	TRAN9	-	60,000	-	-	60,000
Capital Improvement Projects						
Measure J: Caldecott Tunnel 4th Bore	CIP1	196,124	-	-	-	196,124
Measure J: BART East CC Rail Extension	CIP2	3,491,279	-	-	-	3,491,279
Measure J: SR4 East Widening	CIP3	6,426,922	-	-	-	6,426,922
Measure J: Capital Corridor Rail Station	CIP4	299,396	-	-	-	299,396
Measure J: SR4 Bypass Elements	CIP5	6,744,214	-	-	-	6,744,214
Measure J: I-680 and SR242 Interchange Imp	CIP6	32,344,002	-	-	-	32,344,002
Measure J: I-80 Corridor	CIP7	599,700	-	-	-	599,700
Measure J: I-680 Corridor	CIP8	20,165,248	-	-	-	20,165,248
Measure J: Richmond Parkway	CIP9	24,922	-	-	-	24,922
Subregional Projects						
Measure J: Subregional Bus Transit Enhancements	SPP19	668,000	-	-	-	668,000
Measure J: Subregional Major Streets Imp	SPP24	691,930	-	-	-	691,930
Measure J: Subregional Martinez Railroad Imp	SPP27	521,796	-	-	-	521,796
Countywide Capital and Maintenance Programs						
Measure J: BART Improvements	CCMP10	2,655,844	-	-	-	2,655,844

Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear

Exhibit 2: Revenues, Expenditures, and Changes in Fund Balances - Fund Types

		Measure J	Measure C	Special	Debt	Proposed - MY
		Fund	Fund	Revenue	Service	Total
				Fund	Fund	FY 2020-21
						Budget
<u>Programs Section</u>						
Program Management Salaries and Benefits	Var	168,884	-	421,517	-	590,401
<u>Programs</u>						
Local Street Maintenance Program	CCMP11	-	-	17,100,000	-	17,100,000
Additional Local Street Maintenance Program	SPP23	-	-	1,985,500	-	1,985,500
Transportation for Livable Community Project	CCMP12	4,654,419	-	-	-	4,654,419
Additional Transportation for Livable Community Project	SPP25	435,000	-	-	-	435,000
Pedestrian, Bicycle and Trail Facilities	CCMP13	2,174,977	-	-	-	2,174,977
Additional Pedestrian, Bicycle and Trail Facilities	SPP26	100,000	-	-	-	100,000
Bus Services Program	OCP14	4,798,717	-	-	-	4,798,717
Express Bus Program	OCP16	4,151,349	-	-	-	4,151,349
Bus Transit Enhancements	SPP19	3,492,000	-	-	-	3,492,000
Paratransit Program	OCP15	-	-	4,335,000	-	4,335,000
Additional Paratransit Program	SPP20	1,092,500	-	-	-	1,092,500
Safe Transportation for Children	SPP21	4,406,526	-	-	-	4,406,526
Commute Alternative Program	OCP17	-	-	1,198,717	-	1,198,717
Subregional Transportation Needs	SPP28	1,453,500	-	-	-	1,453,500
Ferry Service in West County	SPP22	3,588,500	-	-	-	3,588,500
GoMentum Station	GMS	-	-	150,000	-	150,000
Transportation for Clean Air Program	OTH45	-	-	1,550,543	-	1,550,543
<u>Planning Section</u>						
<u>Regional Planning</u>						
Salaries and Employee Benefits	Var	511,549	-	-	-	511,549
Services, Supplies, and Capital Outlay	Var	1,225,500	-	-	-	1,225,500
<u>Congestion Management</u>						
Salaries and Employee Benefits	Var	848,636	-	-	-	848,636
Services, Supplies, and Capital Outlay	Var	779,500	-	-	-	779,500
<u>SCS Implementation</u>						
Salaries and Employee Benefits	Var	99,396	-	-	-	99,396
Services, Supplies, and Capital Outlay	Var	35,000	-	-	-	35,000

**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

Exhibit 2: Revenues, Expenditures, and Changes in Fund Balances - Fund Types

	Measure J Fund	Measure C Fund	Special Revenue Fund	Debt Service Fund	<i>Proposed - MY</i> Total FY 2020-21 Budget
<u>Debt Service</u>					
Principal Repayment - Measure J Bonds	-	-	-	21,060,000	21,060,000
Interest and Related Fees - Measure J Bonds	-	-	-	20,850,600	20,850,600
Total Expenditures	\$ 113,360,603	\$ 214,000	\$ 26,741,277	\$ 41,910,600	\$ 182,226,480
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 26,612,702	\$ (164,000)	\$ 128,523	\$ (41,800,600)	\$ (15,223,375)
OTHER FINANCING SOURCES (USES)					
Interfund Operating Transfers In (Out)					
For Measure J Debt Service Fund - Interest & Related Fees	\$ (41,910,600)	\$ -	\$ -	\$ -	\$ (41,910,600)
Measure J Debt Service Fund	-	-	-	41,910,600	41,910,600
Total Other Financing Source (Uses)	\$ (41,910,600)	\$ -	\$ -	\$ 41,910,600	\$ -
NET CHANGE IN FUND BALANCES: Excess (Deficiency) of Revenues and Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (15,297,898)	\$ (164,000)	\$ 128,523	\$ 110,000	\$ (15,223,375)
BEGINNING FUND BALANCES	\$ 75,239,897	\$ 2,054,597	\$ 14,045,339	\$ 13,318,591	\$ 104,658,424
ENDING FUND BALANCES	\$ 59,941,999	\$ 1,890,597	\$ 14,173,862	\$ 13,428,591	\$ 89,435,049

**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

Exhibit 3: Revenue Budget Detail

ALL REVENUES	Adopted	Proposed - MY	Change: Increase (Decrease)
	FY 2020-21 Budget	FY 2020-21 Budget	
MEASURE J FUND	\$ 134,037,724	\$ 139,973,305	\$ 5,935,581
MEASURE C FUND	\$ 101,000	\$ 50,000	\$ (51,000)
SPECIAL REVENUE FUNDS	\$ 22,551,650	\$ 26,869,800	\$ 4,318,150
DEBT SERVICE FUND	\$ 220,000	\$ 110,000	\$ (110,000)
TOTAL REVENUES	\$ 156,910,374	\$ 167,003,105	\$ 10,092,731

MEASURE J FUND REVENUES DETAIL	Adopted	Proposed - MY	Change: Increase (Decrease)
	FY 2020-21 Budget	FY 2020-21 Budget	
Sales Tax Revenues	\$ 56,541,150	\$ 70,214,500	\$ 13,673,350
Investment Income	1,300,000	600,000	(700,000)
Federal Surface Transportation Program - CMA	1,118,000	1,118,000	-
Federal Surface Transportation Program - PDA Investment & Growth	25,000	25,000	-
Federal Demonstration Program Funds (SR 239 Study)	3,600,000	3,010,000	(590,000)
Federal Highway - ADS and ATCMTD (Innovate 680)	2,875,000	1,930,000	(945,000)
Federal - Community Based Transportation Plan (MTC)	25,000	25,000	-
State Local Partnership Program (I680/SR4)	19,950,000	18,500,000	(1,450,000)
State Local Partnership Program SB1 (Innovate 680)	1,575,000	760,456	(814,544)
State Transportation Improvement Program (I-680)	9,000,000	5,474,336	(3,525,664)
State Transportation Improvement Program (I680/SR4)	9,850,000	9,491,597	(358,403)
State Highway Operation & Protection Program (I680/SR4)	2,850,000	1,250,000	(1,600,000)
State Planning, Programming and Monitoring (PPM)	355,000	355,000	-
State Transportation Planning (Innovate 680)	1,600,000	1,600,000	-
Contributions from CMA Member Agencies	153,574	128,461	(25,113)
Regional Measure 2 (SR 4 East Widening)	-	1,482,062	1,482,062
Regional Measure 2 (I-680 Carpool Lane Gap Closure)	1,500,000	1,537,680	37,680
Regional Measure 3 (Mokelumne)	2,700,000	-	(2,700,000)
Bay Area Toll Authority (SR4/160)	-	12,010	12,010
Bay Area Toll Authority (I-680 Carpool Lane)	14,650,000	11,074,203	(3,575,797)
Contributions from Contra Costa County (SR 239 Study)	1,000,000	896,000	(104,000)
Contributions from ECCRFFA (Mokelumne)	-	2,000,000	2,000,000
Contributions from TVTC (I680 Carpool)	-	6,490,000	6,490,000
Contributions from ECCRFFA (East County Corridor SR4 Bypass)	275,000	500,000	225,000
Contributions from MTC (SR4 Express Lane Study OCP18a)	150,000	104,000	(46,000)
Contributions from MTC IDEA Grant (Innovate 680)	1,000,000	-	(1,000,000)
Contributions from TAM Grant (Innovate 680)	44,000	44,000	-
Contributions from TRANSPAC (CMA Study)	150,000	150,000	-
Contributions from City of San Ramon (Iron Horse Trail)	1,650,000	1,200,000	(450,000)
Excess Land Sale	100,000	-	(100,000)
Miscellaneous Revenues	1,000	1,000	-
TOTAL MEASURE J FUND	\$ 134,037,724	\$ 139,973,305	\$ 5,935,581

**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

Exhibit 3: Revenue Budget Detail

MEASURE C FUND DETAIL	<i>Adopted</i>	<i>Proposed - MY</i>	Change: Increase (Decrease)
	FY 2020-21 Budget	FY 2020-21 Budget	
Investment Income	\$ 100,000	\$ 50,000	\$ (50,000)
Miscellaneous Revenues	1,000	-	(1,000)
TOTAL MEASURE C FUND REVENUE	\$ 101,000	\$ 50,000	\$ (51,000)
SPECIAL REVENUE FUNDS DETAIL			
Sales Tax Revenues	\$ 19,958,850	\$ 24,785,500	\$ 4,826,650
Investment Income	150,000	77,500	(72,500)
Congestion Mitigation and Air Quality Imp Program(OCP17-CS4A)	300,000	100,000	(200,000)
State Transportation (OCP15-AT, OCP17-EVRP)	200,000	75,000	(125,000)
Motor Vehicle Registration Surcharge (TFCA)	1,646,800	1,646,800	-
Contribution GoMentum (GMS)	296,000	185,000	(111,000)
TOTAL SPECIAL REVENUE FUNDS	\$ 22,551,650	\$ 26,869,800	\$ 4,318,150
DEBT SERVICE FUNDS DETAIL			
Investment Income	\$ 220,000	\$ 110,000	\$ (110,000)
TOTAL DEBT SERVICE FUNDS	\$ 220,000	\$ 110,000	\$ (110,000)

**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

**Exhibit 4: Expenditure Budget Detail
Programs**

Account	<i>Adopted</i>	<i>Proposed - MY</i>	Change: Increase (Decrease)	
	FY 2020-21	FY 2020-21		
	Measure J	Measure J		
LOCAL STREET MAINTENANCE PROGRAM (18%)				
ORG: CCMP11				
Contributions to Local Jurisdictions	6111	\$ 13,770,000	\$ 17,100,000	\$ 3,330,000
Total Local Street Maintenance Program (18%)		\$ 13,770,000	\$ 17,100,000	\$ 3,330,000
ADDITIONAL LOCAL STREET MAINTENANCE PROGRAM (2.09%)				
ORG: SPP23				
Contributions to Local Jurisdictions	6111	\$ 1,598,850	\$ 1,985,500	\$ 386,650
Total Additional Local Street Maintenance Program (2.09%)		\$ 1,598,850	\$ 1,985,500	\$ 386,650
TRANSPORTATIONS FOR LIVABLE COMMUNITY PROJECT GRANTS (5.0%)				
ORG: CCMP12				
Grants provided for Community Projects	6111	\$ 8,017,500	\$ 4,408,923	\$ (3,608,577)
Project Management Tools & Monitoring	5201	192,611	245,496	52,885
Program Manager Salaries and Benefits	5000	39,910	36,363	(3,547)
<i>FN 2: Estimated Fund Balance Available to Program</i>	<i>N/A</i>	<i>9,168,825</i>	<i>14,358,695</i>	
Total Transportations for Livable Community Project Grants (5.0%)		\$ 8,250,021	\$ 4,690,782	\$ (3,559,239)
ADDITIONAL TRANSPORTATIONS FOR LIVABLE COMMUNITY PROJECT GRANTS (0.4%)				
ORG: SPP25				
Grants provided for Community Projects	6111	\$ 435,000	\$ 435,000	\$ -
Total Additional TLC Project Grants (0.4%)		\$ 435,000	\$ 435,000	\$ -
PEDESTRIAN, BICYCLE AND TRAIL FACILITIES (1.5%)				
ORG: CCMP13				
Grants provided for Community Projects	6111	\$ 4,107,100	\$ 2,139,185	\$ (1,967,915)
Program Management	5201	49,528	35,792	(13,736)
Program Manager Salaries and Benefits	5000	39,910	36,363	(3,547)
<i>FN 2: Estimated Fund Balance Available to Program</i>	<i>N/A</i>	<i>1,744,689</i>	<i>4,307,650</i>	
Total Pedestrian, Bicycle and Trail Facilities (1.5%)		\$ 4,196,538	\$ 2,211,340	\$ (1,985,198)

**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

**Exhibit 4: Expenditure Budget Detail
Programs**

Account	<i>Adopted</i>	<i>Proposed - MY</i>	Change: Increase (Decrease)
	FY 2020-21 Measure J	FY 2020-21 Measure J	
ADDITIONAL PEDESTRIAN, BICYCLE AND TRAIL FACILITIES (0.8%)			
ORG: SPP26			
Grants provided for Community Projects 6111	\$ 100,000	\$ 100,000	\$ -
Total Additional Pedestrian, Bicycle and Trail Facilities (0.8%)	\$ 100,000	\$ 100,000	\$ -
BUS SERVICES (5%)			
ORG: OCP14			
Contributions to Bus Transit Providers 6111	\$ 3,759,911	\$ 4,656,217	\$ 896,306
3% Reserve 6111	114,750	142,500	27,750
Program Manager Salaries and Benefits 5000	50,339	51,283	944
<i>FN 2: Estimated Fund Balance Available to Program</i> N/A	<i>1,332,001</i>	<i>866,481</i>	
Total Bus Transit Improvement Program (5%)	\$ 3,925,000	\$ 4,850,000	\$ 925,000
EXPRESS BUS (4.3%)			
ORG: OCP16			
Contributions to Express Bus Transit Providers 6111	\$ 3,257,790	\$ 4,028,799	\$ 771,009
3% Reserve 6111	98,685	122,550	23,865
Program Manager Salaries and Benefits 5000	33,025	33,651	626
<i>FN 2: Estimated Fund Balance Available to Program</i> N/A	<i>1,134,987</i>	<i>734,607</i>	
Total Express Bus (4.3%)	\$ 3,389,500	\$ 4,185,000	\$ 795,500
BUS TRANSIT ENHANCEMENTS (3.36%)			
ORG: SPP19			
Contributions to Bus Transit Providers 6111	\$ 2,870,400	\$ 3,492,000	\$ 621,600
Total Bus Transit Enhancement (3.36%)	\$ 2,870,400	\$ 3,492,000	\$ 621,600
PARATRANSIT PROGRAM (4.1%)			
ORG: OCP15			
Contributions to Paratransit Providers 6111	\$ 3,236,500	\$ 3,995,000	\$ 758,500
Accessible Transportation Strategic Plan 5201	340,000	340,000	-
Program Manager Salaries and Benefits 5000	66,048	73,708	7,660
<i>FN 2: Estimated Fund Balance Available to Program</i> N/A	<i>10,090,212</i>	<i>9,954,021</i>	
Total Paratransit Program (4.1%)	\$ 3,642,548	\$ 4,408,708	\$ 766,160

**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

**Exhibit 4: Expenditure Budget Detail
Programs**

	Account	<i>Adopted</i>	<i>Proposed - MY</i>	Change: Increase (Decrease)
		FY 2020-21 Measure J	FY 2020-21 Measure J	
ADDITIONAL PARATRANSIT PROGRAM (1.15%)				
ORG: SPP20				
Contributions to Paratransit Providers	6111	\$ 879,750	\$ 1,092,500	\$ 212,750
Total Additional Paratransit Program (1.15%)		\$ 879,750	\$ 1,092,500	\$ 212,750
SAFE TRANSPORTATION FOR CHILDREN (4.545%)				
ORG: SPP21				
Contributions to Safe Transportation for Children	6111	\$ 3,465,895	\$ 4,406,526	\$ 940,631
Program Manager Salaries and Benefits	5000	11,030	11,224	194
<i>FN 2: Estimated Fund Balance Available to Program</i>	<i>N/A</i>	<i>4,036,732</i>	<i>4,226,980</i>	
Total Safe Transportation for Children (4.545%)		\$ 3,476,925	\$ 4,417,750	\$ 940,825
COMMUTE ALTERNATIVES (1%)				
ORG: OCP17				
Contributions for Other Programs - TDM	6111	\$ 714,661	\$ 898,717	\$ 184,056
Contributions for Program - CMAQ Funds Car Share4All	6111	300,000	300,000	-
Program Manager Salaries and Benefits	5000	50,339	51,283	944
<i>FN 2: Reimbursement (Use) of Reserves</i>	<i>N/A</i>	<i>716,904</i>	<i>978,306</i>	
Total Commute Alternatives (1%)		\$ 1,065,000	\$ 1,250,000	\$ 185,000
SUBREGIONAL TRANSPORTATION NEEDS (1.53%)				
ORG: SPP28				
Contributions for Other Programs - Subregional	6111	\$ 1,170,450	\$ 1,453,500	\$ 283,050
Contributions for Studies (West, Central, SW)	5201/6111	75,000	-	(75,000)
Total Subregional Transportation (1.53%)		\$ 1,245,450	\$ 1,453,500	\$ 208,050
FERRY SERVICE IN WEST COUNTY (2.25%) - FN4				
ORG: SPP22 (9646)				
Contributions for Other Programs - Ferry Service	6111	\$ 3,588,500	\$ 3,588,500	\$ -
Total Ferry Service (2.25%)		\$ 3,588,500	\$ 3,588,500	\$ -

**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

**Exhibit 4: Expenditure Budget Detail
Programs**

		<i>Adopted</i>	<i>Proposed - MY</i>	Change:
		FY 2020-21	FY 2020-21	Increase
		Fund 220 TFCA	Fund 220 TFCA	(Decrease)
TRANSPORTATION FUNDING FOR CLEAN AIR (TFCA)				
ORG: OTH45	Account			
SALARIES AND BENEFITS				
Salaries	5011	\$ 78,481	\$ 72,146	\$ (6,335)
Overtime	5014	100	100	-
Vacation/Sick Leave	5025	14,673	13,484	(1,189)
FICA	5042	1,131	1,040	(91)
Retirement Expenses	5044	17,311	13,917	(3,394)
Employee Group Insurance	5050	8,936	10,850	1,914
Workers Compensation Insurance	5070	625	430	(195)
Total Salaries and Benefits		\$ 121,257	\$ 111,967	\$ (9,290)
CONTRIBUTIONS TO OTHER AGENCIES				
TFCA Program Funding Allocations	5201/6111	\$ 1,550,543	\$ 1,550,543	\$ -
Total Contributions to Other Agencies		\$ 1,550,543	\$ 1,550,543	\$ -
Total Transportation Funding for Clean Air		\$ 1,671,800	\$ 1,662,510	\$ (9,290)
TRANSPORTATION FUNDING FOR GOMENTUM STATION (GMS)				
ORG: GMS	Account			
SALARIES AND BENEFITS				
Salaries	5011	\$ 186,930	\$ 118,560	\$ (68,370)
Vacation/Sick Leave	5025	34,996	22,200	(12,796)
FICA	5042	2,699	1,713	(986)
Retirement Expenses	5044	41,877	23,770	(18,107)
Employee Group Insurance	5050	27,916	17,607	(10,309)
Workers Compensation Insurance	5070	1,489	709	(780)
Total Salaries and Benefits		\$ 295,907	\$ 184,559	\$ (111,348)
CONTRIBUTIONS TO OTHER AGENCIES				
GMS Program Funding Allocations	5201/6111	\$ 150,000	\$ 150,000	\$ -
Total Contributions to Other Agencies		\$ 150,000	\$ 150,000	\$ -
Total Transportation Funding for GoMentum Station		\$ 445,907	\$ 334,559	\$ (111,348)
TOTAL PROGRAMS BUDGET		\$ 54,551,189	\$ 57,257,649	\$ 2,706,460

**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

**Exhibit 4: Expenditure Budget Detail
Programs**

Foot Note (FN):

Footnote 1: Allocation of Revenues per Strategic Plan

<i>Adopted</i>	<i>Proposed - MY</i>	<i>Change:</i>
FY 2020-21	FY 2020-21	Increase

The following Measure J program revenue based on formula distributions:

a. Local Street Maintenance Program	18.00%	\$ 13,770,000	\$ 17,100,000	3,330,000
b. Additional Local Street Maintenance Program	2.090%	1,598,850	1,985,500	386,650
c. Transportation for Livable Community Project Grants	3.559%	2,722,329	3,380,670	658,341
d. Additional Transportation for Livable Community Project Grants	0.400%	306,000	380,000	74,000
e. Pedestrian, Bicycle and Trail Facilities	1.500%	1,147,500	1,425,000	277,500
f. Additional Pedestrian, Bicycle and Trail Facilities	0.800%	612,000	760,000	148,000
g. Bus Services:	5.000%	3,825,000	4,750,000	925,000
h. Express Bus:	4.300%	3,289,500	4,085,000	795,500
i. Bus Transit Enhancement	3.360%	2,570,400	3,192,000	621,600
j. Paratransit Program:	5.000%	3,825,000	4,750,000	925,000
k. Additional Paratransit Program	1.150%	879,750	1,092,500	212,750
l. Safe Transportation for Children	4.545%	3,476,925	4,317,750	840,825
m. Commute Alternatives	1.000%	765,000	950,000	185,000
n. Subregional Transportation Needs	1.530%	1,170,450	1,453,500	283,050
o. Ferry Service (FN 4)	2.250%	1,721,250	2,137,500	416,250

**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

**Exhibit 4: Expenditure Budget Detail
Programs**

Footnote 2: Change in Restricted Reserves

	6/30/2020 Balance	Net Reserves & Payments	6/30/2021 Estimated Balance
Measure J			
Transportation for Livable Community Project Grants (a)	\$ 15,668,807	\$ (1,310,112)	\$ 14,358,695
Pedestrian, Bicycle and Trail Facilities (b)	5,093,990	(786,340)	4,307,650
Bus Services (c)	966,481	(100,000)	866,481
Express Bus (c)	834,607	(100,000)	734,607
Paratransit Program (c), (d)	9,612,729	341,292	9,954,021
Safe Transportation for Children (c)	4,326,980	(100,000)	4,226,980
Commute Alternatives	1,240,806	(262,500)	978,306
Ferry Service (FN4)	16,274,940	(1,451,000)	14,823,940

- a. Transportation for Livable Community Project Grants are budgeted and allocated after approval of the guidelines by the Authority as authorized in the Strategic Plan.
- b. Pedestrian, Bicycle and Trail Facilities Project Grants are budgeted and allocated after approval of the guidelines by the Authority as authorized in the Strategic Plan.
- c. Providers are advanced 90% of their annual allocation on a quarterly basis. The final 10% is a clean up payment based on actual sales tax receipts exceeding advances. If sales tax receipts are more/less than the 10% clean up, then the following fiscal year allocation is adjusted.
- d. On April 16, 2008 the Board approved to set aside funds to begin building a reserve for the Paratransit Program. This reserve would be used to pay for the excess amounts when it is above 5% in FY 2025-26. Furthermore, the Board approved that the funds would accrue interest income which would pay for management costs and a one-time 3% annual allocation reserve. The management costs for FY 2020-21 is \$73,708. The estimated ending balance is restricted by the Expenditure Plan.

Footnote 3:

TFCA/TDM Salaries and Benefits Limitation is:	6.25%	\$ 102,925
Budgeted Salaries and Benefits:	Total	111,967
Residual to be funded by Planning Funds (potential program savings)	\$	9,042

Footnote 4:

The Ferry Service Program per agreement between WETA, WCCTAC, City of Hercules and City of Richmond, it agreed to delay the allocation start date for Measure J funds for West County Ferry Service, in return for advancing funding for the Marina Way Parkway Grade Separation project. November 2018, the Authority approved Reso 18-65-G, funding Jan-June 2019 (\$2.2M); Actual FY2019 expenditures were \$1.24 million. True-up for FY20 pending. FY2021 budget is \$3.6 million. Annual true-ups are done on the MSJ subsidy.

**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

**Exhibit 5: Expenditure Budget Detail
Projects**

MEASURE C PROJECTS

HIGHWAYS AND ARTERIALS

I-680 CORRIDOR

ORG: HAA1 (9551)

	Account	<i>Adopted</i> FY 2020-21 Budget	<i>Proposed - MY</i> FY 2020-21 Budget	Change: Increase (Decrease)
Engineering Design Management Services	5201	\$ 131,500	\$ 136,000	\$ 4,500
Project Management Services	5201	32,570	16,000	(16,570)
Total I-680 Corridor Annual Expenses		\$ 164,070	\$ 152,000	\$ (12,070)

STATE ROUTE 4 WEST

ORG: HAA4 (9554)

		<i>Adopted</i> FY 2020-21 Budget	<i>Proposed - MY</i> FY 2020-21 Budget	Change: Increase (Decrease)
Project Management Services (ROW)	5201	\$ 17,519	\$ 2,000	\$ (15,519)
Project Management Services	5201	13,155	-	(13,155)
Total Route 4 West Annual Expenses		\$ 30,674	\$ 2,000	\$ (28,674)

TRANSIT

REGIONAL COMMUTERWAY

ORG: TRAN9 (9572)

		<i>Adopted</i> FY 2020-21 Budget	<i>Proposed - MY</i> FY 2020-21 Budget	Change: Increase (Decrease)
Annual Project Expenses (ROW)	5202	\$ 100,000	\$ 60,000	(40,000)
Total Regional Commuterway Annual Expenses		\$ 100,000	\$ 60,000	\$ (40,000)

TOTAL TRANSIT PROJECTS BUDGET		\$ 100,000	\$ 60,000	\$ (40,000)
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TOTAL ALL MEASURE C PROJECTS BUDGET		\$ 294,744	\$ 214,000	\$ (80,744)
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**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

**Exhibit 5: Expenditure Budget Detail
Projects**

MEASURE J PROJECTS

CAPITAL IMPROVEMENT PROJECTS

CALDECOTT TUNNEL 4TH BORE

ORG: CIP1 (9625)

		Adopted FY 2020-21 Budget	Proposed - MY FY 2020-21 Budget	Change: Increase (Decrease)
Project Management Services	5201	\$ 257,810	\$ 195,124	\$ (62,686)
Annual Project Expenses	6111	171,578	1,000	(170,578)
Total Caldecott Tunnel 4th Bore Annual Expenses		\$ 429,388	\$ 196,124	\$ (233,264)

BART EAST CC RAIL EXTENSION

ORG: CIP2 (9626)

		Adopted FY 2020-21 Budget	Proposed - MY FY 2020-21 Budget	Change: Increase (Decrease)
Project Management Services	5201	\$ 296,132	\$ 233,959	\$ (62,173)
Annual Project Expenses	6111	3,257,320	3,257,320	-
Total BART East CC Rail Extension Annual Expenses		\$ 3,553,452	\$ 3,491,279	\$ (62,173)

SR 4 EAST WIDENING

ORG: CIP3 (9627)

		Adopted FY 2020-21 Budget	Proposed - MY FY 2020-21 Budget	Change: Increase (Decrease)
Annual Project Expenses	5201	\$ 130,000	\$ 806,534	\$ 676,534
Project Management Services	5201	459,111	324,940	(134,171)
Annual Project Expenses	6111	865,000	5,295,448	4,430,448
Total SR 4 East Widening Annual Expenses		\$ 1,454,111	\$ 6,426,922	\$ 4,972,811

CAPITAL CORRIDOR RAIL STATION IMPROVEMENTS

ORG: CIP4 (9628)

	Account	Adopted FY 2020-21 Budget	Proposed - MY FY 2020-21 Budget	Change: Increase (Decrease)
Project Management Services	5201	\$ 29,614	\$ 23,396	\$ (6,218)
Annual Project Expenses	6111	190,298	276,000	85,702
Total Capital Corridor Rail Station Improvements Annual Expenses		\$ 219,912	\$ 299,396	\$ 79,484

EAST COUNTY CORRIDORS - SR4 BYPASS ELEMENTS

ORG: CIP5 (9629)

		Adopted FY 2020-21 Budget	Proposed - MY FY 2020-21 Budget	Change: Increase (Decrease)
Project Management Services	5201	\$ 1,006,640	\$ 528,595	\$ (478,045)
Annual Project Expenses	5201	7,285,000	6,215,619	(1,069,381)
Total East County Corridors - SR4 Bypass Elements Annual Expenses		\$ 8,291,640	\$ 6,744,214	\$ (1,547,426)

**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

**Exhibit 5: Expenditure Budget Detail
Projects**

I-680 AND SR242 INTERCHANGE IMPROVEMENTS ORG: CIP6 (9630)		Adopted FY 2020-21 Budget	Proposed - MY FY 2020-21 Budget	Change: Increase (Decrease)
Project Management Services	5201	\$ 531,502	\$ 491,817	\$ (39,685)
Right-of-way	5202	115,217	20,000	(95,217)
Annual Project Expenses	5201	36,608,000	31,832,185	(4,775,815)
Total I-680 and SR242 Interchange Improvements Annual Expenses		\$ 37,254,719	\$ 32,344,002	\$ (4,910,717)

I-80 CORRIDOR ORG: CIP7 (9631)		Adopted FY 2020-21 Budget	Proposed - MY FY 2020-21 Budget	Change: Increase (Decrease)
Project Management Services	5201	\$ 62,070	\$ 65,115	\$ 3,045
Attorney Fees	5208	44,982	45,797	815
Annual Project Expenses	5201	967,586	488,788	(478,798)
Total I-80 Corridor Annual Expenses		\$ 1,074,638	\$ 599,700	\$ (474,938)

I-680 CORRIDOR ORG: CIP8 (9632)		Adopted FY 2020-21 Budget	Proposed - MY FY 2020-21 Budget	Change: Increase (Decrease)
Project Management Services	5201	\$ 5,036,521	\$ 4,013,335	\$ (1,023,186)
Project Management Services Authority Staff	5000	-	173,695	173,695
Annual Project Expenses	5201/6111	32,418,000	15,978,218	(16,439,782)
Total I-680 Corridor Annual Expenses		\$ 37,454,521	\$ 20,165,248	\$ (17,289,273)

RICHMOND PARKWAY ORG: CIP9 (9633)		Adopted FY 2020-21 Budget	Proposed - MY FY 2020-21 Budget	Change: Increase (Decrease)
Project Management Services	5201	\$ 31,545	\$ 24,922	\$ (6,623)
Total Richmond Parkway Annual Expenses		\$ 31,545	\$ 24,922	\$ (6,623)

TOTAL CAPITAL IMPROVEMENT PROJECTS BUDGET	\$ 89,763,926	\$ 70,291,807	\$ (19,472,119)
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SUBREGIONAL PROJECTS

SUBREGIONAL BUS TRANSIT ENHANCEMENTS ORG: SPP19 (9643)		Adopted FY 2020-21 Budget	Proposed - MY FY 2020-21 Budget	Change: Increase (Decrease)
Annual Project Expenses	6111	\$ 556,000	\$ 668,000	\$ 112,000
Total Subregional Bus Transit Enhancements Annual Expenses		\$ 556,000	\$ 668,000	\$ 112,000

**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

**Exhibit 5: Expenditure Budget Detail
Projects**

SUBREGIONAL MAJOR STREETS IMPROVEMENTS		Adopted	Proposed - MY	Change:
ORG: SPP24 (9648)		FY 2020-21 Budget	FY 2020-21 Budget	Increase (Decrease)
Project Management Services	5201	\$ 158,688	\$ 125,372	\$ (33,316)
Annual Project Expenses	6111	4,380,329	566,558	(3,813,771)
Total Subregional Major Streets Improvements Annual Expenses		\$ 4,539,017	\$ 691,930	\$ (3,847,087)

SUBREGIONAL MARTINEZ INTERMODAL IMPROVEMENTS		Adopted	Proposed - MY	Change:
ORG: SPP27 (9651)		FY 2020-21 Budget	FY 2020-21 Budget	Increase (Decrease)
Project Management Services	5201	\$ 4,989	\$ 3,942	\$ (1,047)
Annual Project Expenses	6111	1,289,721	517,854	(771,867)
Total Subregional Martinez Railroad Improvements Annual Expenses		\$ 1,294,710	\$ 521,796	\$ (772,914)

TOTAL SUBREGIONAL PROJECTS BUDGET	\$ 6,389,727	\$ 1,881,726	\$ (4,508,001)
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COUNTYWIDE CAPITAL PROJECTS

BART IMPROVEMENTS		Adopted	Proposed - MY	Change:
ORG: CCMP10 (9634)		FY 2020-21 Budget	FY 2020-21 Budget	Increase (Decrease)
Project Management Services	5201	\$ 80,953	\$ 84,900	\$ 3,947
Annual Project Expenses	6111	3,774,611	2,570,944	(1,203,667)
Total BART Improvements Annual Expenses		\$ 3,855,564	\$ 2,655,844	\$ (1,199,720)

TOTAL COUNTYWIDE CAPITAL PROJECTS BUDGET	\$ 3,855,564	\$ 2,655,844	\$ (1,199,720)
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TOTAL ALL MEASURE J PROJECTS BUDGET	\$ 100,009,217	\$ 74,829,377	\$ (25,179,840)
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TOTAL ALL MEASURE C and J PROJECTS BUDGET	\$ 100,303,961	\$ 75,043,377	\$ (25,260,584)
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**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

**Exhibit 6: Expenditure Budget Detail
Authority Operations**

		<i>Adopted</i>		<i>Proposed - MY</i>	Change: Increase (Decrease)		
		FY 2020-21		FY 2020-21			
ADMINISTRATION		Measure J		Measure J			
ORG: OTH29 & OCP18d							
Account							
SALARIES AND BENEFITS (ORG: OTH29)							
Salaries	5011, 5046	\$	474,737	\$	432,758	\$	(41,979)
Temp Salaries (Commissioners 1/2 Admin)	5015		12,500		10,000		(2,500)
Overtime	5014		3,000		2,000		(1,000)
Vacation/Sick Leave	5025-5027		88,823		80,933		(7,890)
FICA	5042-5043		6,853		6,246		(607)
Retirement Expenses	5044, 5045,		108,530		86,418		(22,112)
Employee Group Insurance	5050, 5065		62,827		66,005		3,178
Workers Compensation Insurance	5070		3,768		2,574		(1,194)
Pay for Performance Program	5011		18,000		18,000		-
TOTAL SALARIES AND BENEFITS		\$	779,038	\$	704,934	\$	(74,104)
SUPPLIES AND SERVICES (ORG: OCP18d)							
Office Expenses	5101, 5402	\$	75,000	\$	50,000	\$	(25,000)
Communications	5102		8,400		8,400		-
Rents and Leases - Property	5103		430,000		430,000		-
Rents and Leases - Equipment	5103		15,000		15,000		-
Books and Periodicals	5105		1,000		1,000		-
Food	5106		15,000		2,500		(12,500)
Information Systems Replacement	5107		20,000		50,000		30,000
Professional / Specialized Services	5201		350,000		350,000		-
Public Engagement Services	5201		250,000		250,000		-
Business Insurance	5203		30,000		35,000		5,000
Software License & Maint. Agreements	5204		90,000		90,000		-
Publications and Legal Notices	5206		500		500		-
Attorney Fees	5208		120,000		120,000		-
Bank Fees	5209, 6021		2,500		2,500		-
Memberships	5301		35,000		35,000		-
Transportation and Travel	5302, 5305		80,000		20,000		(60,000)
Staff Development	5303		10,000		10,000		-
TOTAL SUPPLIES AND SERVICES		\$	1,532,400	\$	1,469,900	\$	(62,500)

**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

**Exhibit 6: Expenditure Budget Detail
Authority Operations**

	Account	<i>Adopted</i>		<i>Proposed - MY</i>	Change: Increase (Decrease)
		FY 2020-21		FY 2020-21	
		Measure J		Measure J	
ADMINISTRATION (Continued)					
ORG: OCP18d					
FIXED ASSETS (over \$5,000 in value) (ORG: OCP18d)					
Office Furniture and Equipment	5501	\$ 10,000		\$ 10,000	\$ -
TOTAL FIXED ASSETS		\$ 10,000		\$ 10,000	\$ -
TOTAL ADMINISTRATION BUDGET		\$ 2,321,438		\$ 2,184,834	\$ (136,604)

		<i>Adopted</i>		<i>Proposed - MY</i>	Change: Increase (Decrease)
		FY 2020-21		FY 2020-21	
		Measure J		Measure J	
PROJECT MANAGEMENT					
ORG: OTH40					
SALARIES AND BENEFITS					
Salaries	5011, 5046	\$ 1,395,671		\$ 1,283,607	\$ (112,064)
Overtime	5015	3,000		2,000	(1,000)
Vacation/Sick Leave	5014	261,312		240,267	(21,045)
FICA	5025-5027	20,155		18,531	(1,624)
Retirement Expenses	5042-5043	307,969		250,862	(57,107)
Employee Group Insurance	5047	137,060		150,267	13,207
Workers Compensation Insurance	5070	11,119		7,669	(3,450)
TOTAL SALARIES AND BENEFITS		\$ 2,136,286		\$ 1,953,203	\$ (183,083)
SUPPLIES AND SERVICES					
Attorney Fees	5208	\$ 2,500		\$ 2,500	\$ -
Project Management Services	5201	179,736		179,736	-
Investment and Debt Services	5201	115,000		115,000	-
Contract Services	5201	75,000		75,000	-
Transportation and Travel	5302, 5304	20,000		5,000	(15,000)
TOTAL SUPPLIES AND SERVICES		\$ 392,236		\$ 377,236	\$ (15,000)
TOTAL PROJECT MANAGEMENT BUDGET		\$ 2,528,522		\$ 2,330,439	\$ (198,083)

**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

**Exhibit 7: CMA Expenditure Budget: Line Item Detail
Total Congestion Management Agency**

Congestion Management Agency	<i>Adopted</i>		<i>Proposed - MY</i>	Change:
	FY 2020-21		FY 2020-21	Increase
	Measure J		Measure J	(Decrease)
TOTAL REGIONAL PLANNING AND GROWTH MANAGEMENT	\$ 1,781,199		\$ 1,737,049	\$ (44,150)
TOTAL CONGESTION MANAGEMENT	\$ 1,691,030		\$ 1,628,136	\$ (62,894)
TOTAL SCS IMPLEMENTATION	\$ 135,544		\$ 134,396	\$ (1,148)
TOTAL CONGESTION MANAGEMENT AGENCY	\$ 3,607,773		\$ 3,499,581	\$ (108,192)

REGIONAL PLANNING AND GROWTH MANAGEMENT		<i>Adopted</i>		<i>Proposed - MY</i>	Change:
ORG: OCP18a (MSJ)		FY 2020-21		FY 2020-21	Increase
Account		Measure J		Measure J	(Decrease)
SALARIES AND BENEFITS					
1 Salaries	5011	\$ 359,948		\$ 333,426	\$ (26,522)
2 Overtime	5014	2,500		1,500	(1,000)
3 Vacation/Sick Leave	5025-5027	67,333		62,351	(4,982)
4 FICA	5042-5043	5,194		4,810	(384)
5 Retirement Expenses	5045, 5047	80,958		64,822	(16,136)
6 Employee Group Insurance	5050, 5065	41,900		42,650	750
7 Workers Compensation Insurance	5070	2,866		1,990	(876)
8 TOTAL SALARIES AND BENEFITS	5000	\$ 560,699		\$ 511,549	\$ (49,150)
SUPPLIES AND SERVICES					
9 Computer Software and Maintenance	5204	\$ 3,000		\$ 3,000	\$ -
10 Contracted Temporary Assistance	5205	10,000		10,000	-
11 Travel	5302	2,500		2,500	-
12 Economic Analysis of the TEP (BACEI CT533)	5201	5,000		5,000	-
13 CMP Support (Placeworks CT465)	5201	200,000		200,000	-
14 Regional Planning Tasks (AMG CT526)	5201	182,500		182,500	-
15 Action Plan Update (DKS 365)	5201	25,000		25,000	-
16 On Call Maintenance & Support (Kittleson CT278)	5201	50,000		50,000	-
17 Action Plan MTSO Monitoring (Iteris CT428)	5201	5,000		5,000	-
18 East County Integrated Transit Study (Nelson Nygaard CT542)	5201	300,000		300,000	-
19 SR4 Exp. Lane Design Alter. Analysis (NEW)	5201	200,000		200,000	-
20 San Pablo Ave Multimodal (ATC/WCCTAC 18W.02)	6111	150,000		150,000	-
21 Monument/I680 Bike/Ped Impv. Stdy (F&P CT516)	5201	75,000		75,000	-
22 Attorney Fees	5208	10,000		15,000	5,000
23 Specialized Printing / Publications & Legal Notices	5207	2,500		2,500	-
TOTAL SUPPLIES AND SERVICES	5100	\$ 1,220,500		\$ 1,225,500	\$ 5,000
TOTAL REGIONAL PLANNING AND GROWTH MANAGEMENT					
		\$ 1,781,199		\$ 1,737,049	\$ (44,150)

**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

**Exhibit 7: CMA Expenditure Budget: Line Item Detail
Total Congestion Management Agency**

CONGESTION MANAGEMENT ORG: OCP18b, OCP18e, OCP18g (MSJ)		Account	<i>Adopted</i>		<i>Proposed - MY</i>	Change:
			FY 2020-21		FY 2020-21	Increase
			Measure J		Measure J	(Decrease)
SALARIES AND BENEFITS						
1	Salaries	5011	\$ 572,869		\$ 547,654	\$ (25,215)
2	Temp Salaries (Commissioner 1/2 CMA)	5015	12,500		10,000	(2,500)
3	Overtime	5014	2,500		1,500	(1,000)
4	Vacation/Sick Leave	5025-5027	107,211		102,481	(4,730)
5	FICA	5042-5043	8,270		7,905	(365)
6	Retirement Expenses	5045, 5047	126,452		105,801	(20,651)
7	Employee Group Insurance	5050, 5065	67,164		70,026	2,862
8	Workers Compensation Insurance	5070	4,564		3,269	(1,295)
9	TOTAL SALARIES AND BENEFITS	5000	\$ 901,530		\$ 848,636	\$ (52,894)
SUPPLIES AND SERVICES						
10	Computer Software and Maintenance	18b - 5204	\$ 2,500		\$ 2,500	\$ -
11	Travel	18b - 5302	4,000		4,000	-
12	CMA Support (AMG CT526)	18b - 5201	29,500		29,500	-
13	CMP Support (Placeworks CT465)	18b - 5201	200,000		200,000	-
14	CMP Monitoring (Iteris CT428)	18b - 5201	25,000		40,000	15,000
15	On Call Maintenance & Support (Kittleston CT278)	18b - 5201	50,000		50,000	-
16	Update Bicycle and Pedestrian Plan (F&P CT450)	18b - 5201	100,000		100,000	-
17	Monument/I680 Bike/Ped Impv. Stdy (F&P CT516)	18b - 5201	75,000		75,000	-
18	Activity Based Model Development (TBD)	18b - 5201	200,000		200,000	-
19	Community Based T.P. (Nelson Nygaard CT508)	18b - 5201	25,000		-	(25,000)
20	CBTP (Placeworks CT509)	18b-5201	75,000		75,000	-
21	Attorney Fees	18b - 5208	2,500		2,500	-
22	Specialized Printing / Publications & Legal Notices	18b - 5207	1,000		1,000	-
23	TOTAL SUPPLIES AND SERVICES	5100	\$ 789,500		\$ 779,500	\$ (10,000)
TOTAL CONGESTION MANAGEMENT			\$ 1,691,030		\$ 1,628,136	\$ (62,894)

CONGESTION MANAGEMENT: SCS Implementation ORG: OCP18c, OCP18h (MSJ)		Account	<i>Adopted</i>		<i>Proposed - MY</i>	Change:
			FY 2020-21		FY 2020-21	Increase
			Measure J		Measure J	(Decrease)
SALARIES AND BENEFITS						
1	Salaries	5011	\$ 64,609		\$ 65,928	\$ 1,319
2	Vacation/Sick Leave	5025-5027	12,081		12,329	248
3	FICA	5042-5043	931		951	20
4	Retirement Expenses	5047	14,104		12,520	(1,584)
5	Employee Group Insurance	5050, 5065	8,305		7,274	(1,031)
6	Workers Compensation Insurance	5070	514		394	(120)
7	TOTAL SALARIES AND BENEFITS	5000	\$ 100,544		\$ 99,396	\$ (1,148)
SUPPLIES AND SERVICES						
8	Ongoing Support (Placeworks)	18c - 5201	\$ 10,000		\$ 10,000	\$ -
9	PDA Planning Grants (CT425)	18h - 5201	25,000		25,000	-
10	TOTAL SUPPLIES AND SERVICES	5100	\$ 35,000		\$ 35,000	\$ -
TOTAL CONGESTION MANAGEMENT: SCS Implementation			\$ 135,544		\$ 134,396	\$ (1,148)

ATTACHMENT C

**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

Exhibit 8: Staff Budget Allocation

Department	Administration	Project Mgmt			Planning					
Funding	Measure J (a)	Measure J	Grants		Measure J	STP & Local	PPM	Measure J	STP & Local	
Category	Administration	Project Management	I-680 Corridor	Total Projects	Regional Planning	CMA	CMA-PPM	PDA Investment & Growth Strategy	SCS Implementation	Total Planning
Positions:										
Executive Director (6 months)	27.0%	45.0%	-	45.0%	15.0%	1.0%	12.0%	-	-	28.0%
Deputy Executive Director, Projects (6 months)	6.0%	69.0%	-	69.0%	-	-	15.0%	-	-	15.0%
Chief Financial Officer	40.0%	30.0%	-	30.0%	15.0%	15.0%	-	-	-	30.0%
Director, Planning	-	-	-	0.0%	35.0%	55.0%	-	-	10.0%	100.0%
Director of External Affairs	10.0%	40.0%	-	40.0%	10.0%	-	30.0%	-	-	40.0%
Director of Programs	1.0%	-	15.0%	15.0%	1.0%	3.0%	-	-	-	4.0%
Director, Programming	-	80.0%	-	80.0%	-	-	20.0%	-	-	20.0%
Associate Transportation Planner	-	-	-	0.0%	25.0%	25.0%	-	5.0%	10.0%	65.0%
Accounting Specialist	20.0%	61.0%	-	61.0%	4.0%	5.0%	-	-	-	9.0%
Accounting Specialist	43.0%	32.0%	-	32.0%	8.0%	17.0%	-	-	-	25.0%
Director, Projects	-	80.0%	-	80.0%	-	-	20.0%	-	-	20.0%
Senior Transportation Planner	-	-	-	0.0%	47.0%	38.0%	-	-	15.0%	100.0%
Director, Administrative Services	80.0%	10.0%	-	10.0%	-	10.0%	-	-	-	10.0%
Administrative Assistant, Projects	5.0%	95.0%	-	95.0%	-	-	-	-	-	-
Administrative Assistant, Planning	10.0%	-	-	0.0%	37.0%	37.0%	-	-	5%	79.0%
Administrative Assistant	30.0%	20.0%	-	20.0%	25.0%	15.0%	-	-	-	40.0%
Senior Engineer (ITS CV/AV)	-	15.0%	45.0%	60.0%	-	-	-	-	-	-
Senior Accountant	20.0%	40.0%	-	40.0%	7.0%	10.0%	-	-	-	17.0%
Director, Construction	-	100.0%	-	100.0%	-	-	-	-	-	-
Authority Full Time Equivalent 2021	2.92	7.17	0.60	7.77	2.29	2.31	0.97	0.05	0.40	6.02
Authority Full Time Equivalent 2020	2.92	7.32	0.00	7.32	2.31	2.36	0.97	0.05	0.40	6.09
Authority Full Time Equivalent 2021	\$ 704,934	\$ 1,953,203	\$ 173,695	\$ 2,126,898	\$ 511,549	\$ 529,735	\$ 318,901	\$ 8,844	\$ 90,552	\$ 1,459,581
Authority Full Time Equivalent 2020	\$ 779,038	\$ 2,136,286	\$ -	\$ 2,136,286	\$ 560,699	\$ 543,700	\$ 357,830	\$ 9,853	\$ 90,691	\$ 1,562,773

Notes:

a. Administration is subject to the Measure J 1.00% limitation. Based on the current sales tax budget for FY 2020-21, the limit is \$950,000; whereas, the Administration budget is \$704,934.

The Administration budget for salaries and benefits is at 0.74%.

**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

Exhibit 8: Staff Budget Allocation

Department	Programs										Total
Funding	Measure J	Measure J	Measure J	Measure J	Measure J	Measure J	Measure J	Air Quality	GoMentum		
Category	TLC	Ped, Bike & Trail	Bus Transit	Express Bus	Paratransit	Safe Trans for Children	Commute Alternatives	TFCA	GMS	Total Programs	Total
Positions:											
Executive Director (6 months)	-	-	-	-	-	-	-	-	-	-	1.00
Deputy Executive Director, Projects (6 months)	-	-	-	-	-	-	-	-	10.0%	10.0%	1.00
Chief Financial Officer	-	-	-	-	-	-	-	-	-	-	1.00
Director, Planning	-	-	-	-	-	-	-	-	-	-	1.00
Director of External Affairs	-	-	-	-	-	-	-	-	10.0%	10.0%	1.00
Director of Programs	-	-	15.0%	10.0%	22.0%	3.0%	15.0%	15.0%	-	80.0%	1.00
Director, Programming	-	-	-	-	-	-	-	-	-	-	1.00
Associate Transportation Planner	17.5%	17.5%	-	-	-	-	-	-	-	35.0%	1.00
Accounting Specialist	1.0%	1.0%	2.0%	1.0%	2.0%	1.0%	2.0%	-	-	10.0%	1.00
Accounting Specialist	-	-	-	-	-	-	-	-	-	-	1.00
Director, Projects	-	-	-	-	-	-	-	-	-	-	1.00
Senior Transportation Planner	-	-	-	-	-	-	-	-	-	-	1.00
Director, Administrative Services	-	-	-	-	-	-	-	-	-	-	1.00
Administrative Assistant, Projects	-	-	-	-	-	-	-	-	-	-	1.00
Administrative Assistant, Planning	-	-	-	-	-	-	-	11.0%	-	11.0%	1.00
Administrative Assistant	-	-	-	-	-	-	-	10.0%	-	10.0%	1.00
Senior Engineer (ITS CV/AV)	-	-	-	-	-	-	-	-	40.0%	40.0%	1.00
Senior Accountant	2.0%	2.0%	-	-	-	-	-	19.0%	-	23.0%	1.00
Director, Construction	-	-	-	-	-	-	-	-	-	-	1.00
Authority Full Time Equivalent 2021	0.21	0.21	0.17	0.11	0.24	0.04	0.17	0.55	0.60	2.29	19.00
Authority Full Time Equivalent 2020	0.21	0.21	0.17	0.11	0.22	0.04	0.17	0.55	1.00	2.67	19.00
Authority Full Time Equivalent 2021	\$ 36,363	\$ 36,363	\$ 51,283	\$ 33,651	\$ 73,708	\$ 11,224	\$ 51,283	\$ 111,967	\$ 184,559	\$ 590,401	\$ 4,881,814
Authority Full Time Equivalent 2020	\$ 39,910	\$ 39,910	\$ 50,339	\$ 33,025	\$ 66,048	\$ 11,030	\$ 50,339	\$ 121,257	\$ 295,907	\$ 707,765	\$ 5,185,862

**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

Exhibit 9: Salary & Benefits Budget Detail

	<i>Adopted</i> FY 2020-21	<i>Proposed - MY</i> FY 2020-21	Change: Increase (Decrease)	
SALARIES AND BENEFITS - TOTAL				
Salaries	\$ 3,320,921	\$ 3,156,173	\$ (164,748)	-4.96%
Temp Salaries (Commissioners)	25,000	20,000	(5,000)	-20.00%
Overtime	11,100	7,100	(4,000)	-36.04%
Vacation/Sick Leave	621,541	590,586	(30,955)	-4.98%
FICA	47,938	45,559	(2,379)	-4.96%
Retirement Expenses	738,572	617,945	(120,627)	-16.33%
Employee Group Insurance	376,351	407,614	31,263	8.31%
Workers Compensation Insurance	26,439	18,837	(7,602)	-28.75%
Pay for Performance Program	18,000	18,000	-	0.00%
TOTAL SALARIES AND BENEFITS TOTAL	\$ 5,185,862	\$ 4,881,814	\$ (304,048)	-5.86%
SALARIES AND BENEFITS - ADMINISTRATION				
Salaries	\$ 474,737	\$ 432,758	\$ (41,979)	-8.84%
Temp Salaries (Commissioners 1/2 Admin)	12,500	10,000	(2,500)	-20.00%
Overtime	3,000	2,000	(1,000)	-33.33%
Vacation/Sick Leave	88,823	80,933	(7,890)	-8.88%
FICA	6,853	6,246	(607)	-8.86%
Retirement Expenses	108,530	86,418	(22,112)	-20.37%
Employee Group Insurance	62,827	66,005	3,178	5.06%
Workers Compensation Insurance	3,768	2,574	(1,194)	-31.69%
Pay for Performance Program	18,000	18,000	-	0.00%
TOTAL SALARIES AND BENEFITS - ADMINISTRATION	\$ 779,038	\$ 704,934	\$ (74,104)	-9.51%
SALARIES AND BENEFITS - PROJECT MANAGEMENT				
Salaries	\$ 1,395,671	\$ 1,283,607	\$ (112,064)	-8.03%
Overtime	3,000	2,000	(1,000)	-33.33%
Vacation/Sick Leave	261,312	240,267	(21,045)	-8.05%
FICA	20,155	18,531	(1,624)	-8.06%
Retirement Expenses	307,969	250,862	(57,107)	-18.54%
Employee Group Insurance	137,060	150,267	13,207	9.64%
Workers Compensation Insurance	11,119	7,669	(3,450)	-31.03%
TOTAL SALARIES AND BENEFITS - PROJECT MANAGEMENT	\$ 2,136,286	\$ 1,953,203	\$ (183,083)	-8.57%

**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

Exhibit 9: Salary & Benefits Budget Detail

	<i>Adopted</i> FY 2020-21	<i>Proposed - MY</i> FY 2020-21	Change: Increase (Decrease)	
SALARIES AND BENEFITS - INNOVATE 680				
Salaries	\$ -	\$ 110,561	\$ 110,561	100.00%
Vacation/Sick Leave	-	20,699	20,699	100.00%
FICA	-	1,597	1,597	100.00%
Retirement Expenses	-	22,675	22,675	100.00%
Employee Group Insurance	-	17,502	17,502	100.00%
Workers Compensation Insurance	-	661	661	100.00%
TOTAL SALARIES AND BENEFITS - PROJECT MANAGEMENT	\$ -	\$ 173,695	\$ 173,695	100.00%
SALARIES AND BENEFITS - REGIONAL PLANNING				
Salaries	\$ 359,948	\$ 333,426	\$ (26,522)	-7.37%
Overtime	2,500	1,500	(1,000)	-40.00%
Vacation/Sick Leave	67,333	62,351	(4,982)	-7.40%
FICA	5,194	4,810	(384)	-7.39%
Retirement Expenses	80,958	64,822	(16,136)	-19.93%
Employee Group Insurance	41,900	42,650	750	1.79%
Workers Compensation Insurance	2,866	1,990	(876)	-30.57%
TOTAL SALARIES AND BENEFITS REGIONAL PLANNING	\$ 560,699	\$ 511,549	\$ (49,150)	-8.77%
SALARIES AND BENEFITS - CONGESTION MANAGEMENT AGENCY				
Salaries	\$ 572,869	\$ 547,654	\$ (25,215)	-4.40%
Temp Salaries (Commissioners 1/2 CMA)	12,500	10,000	(2,500)	-20.00%
Overtime	2,500	1,500	(1,000)	-40.00%
Vacation/Sick Leave	107,211	102,481	(4,730)	-4.41%
FICA	8,270	7,905	(365)	-4.41%
Retirement Expenses	126,452	105,801	(20,651)	-16.33%
Employee Group Insurance	67,164	70,026	2,862	4.26%
Workers Compensation Insurance	4,564	3,269	(1,295)	-28.37%
TOTAL SALARIES AND BENEFITS CONGESTION MANAGEMENT AGENCY	\$ 901,530	\$ 848,636	\$ (52,894)	-5.87%
SALARIES AND BENEFITS - SCS IMPLEMENTATION				
Salaries	\$ 64,609	\$ 65,928	\$ 1,319	2.04%
Vacation/Sick Leave	12,081	12,329	248	2.05%
FICA	931	951	20	2.15%
Retirement Expenses	14,104	12,520	(1,584)	-11.23%
Employee Group Insurance	8,305	7,274	(1,031)	-12.41%
Workers Compensation Insurance	514	394	(120)	-23.35%
TOTAL SALARIES AND BENEFITS - T-PLUS	\$ 100,544	\$ 99,396	\$ (1,148)	-1.14%
SALARIES AND BENEFITS - TRANSPORTATIONS FOR LIVABLE COMMUNITY PROJECT (TLC)				
Salaries	\$ 25,573	\$ 24,597	\$ (976)	-3.82%
Vacation/Sick Leave	4,777	4,593	(184)	-3.85%
FICA	368	355	(13)	-3.53%
Retirement Expenses	5,038	4,211	(827)	-16.42%
Employee Group Insurance	3,951	2,461	(1,490)	-37.71%
Workers Compensation Insurance	203	146	(57)	-28.08%
TOTAL SALARIES AND BENEFITS TLC	\$ 39,910	\$ 36,363	\$ (3,547)	-8.89%

**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

Exhibit 9: Salary & Benefits Budget Detail

	<i>Adopted</i> FY 2020-21	<i>Proposed - MY</i> FY 2020-21	Change: Increase (Decrease)	
SALARIES AND BENEFITS - PEDESTRIAN, BICYCLE AND TRAIL FACILITIES				
Salaries	\$ 25,573	\$ 24,597	\$ (976)	-3.82%
Vacation/Sick Leave	4,777	4,593	(184)	-3.85%
FICA	368	355	(13)	-3.53%
Retirement Expenses	5,038	4,211	(827)	-16.42%
Employee Group Insurance	3,951	2,461	(1,490)	-37.71%
Workers Compensation Insurance	203	146	(57)	-28.08%
TOTAL SALARIES AND BENEFITS PEDESTRIAN, BICYCLE AND TRAIL FACILITIES	\$ 39,910	\$ 36,363	\$ (3,547)	-8.89%
SALARIES AND BENEFITS - BUS TRANSIT				
Salaries	\$ 32,608	\$ 33,007	\$ 399	1.22%
Vacation/Sick Leave	6,104	6,182	78	1.28%
FICA	470	477	7	1.49%
Retirement Expenses	7,476	6,661	(815)	-10.90%
Employee Group Insurance	3,421	4,759	1,338	39.11%
Workers Compensation Insurance	260	197	(63)	-24.23%
TOTAL SALARIES AND BENEFITS BUS TRANSIT	\$ 50,339	\$ 51,283	\$ 944	1.88%
SALARIES AND BENEFITS - EXPRESS BUS				
Salaries	\$ 21,386	\$ 21,659	\$ 273	1.28%
Vacation/Sick Leave	4,004	4,055	51	1.27%
FICA	309	313	4	1.29%
Retirement Expenses	4,898	4,378	(520)	-10.62%
Employee Group Insurance	2,258	3,117	859	38.04%
Workers Compensation Insurance	170	129	(41)	-24.12%
TOTAL SALARIES AND BENEFITS EXPRESS BUS	\$ 33,025	\$ 33,651	\$ 626	1.90%
SALARIES AND BENEFITS - PARATRANSIT				
Salaries	\$ 42,772	\$ 47,442	\$ 4,670	10.92%
Vacation/Sick Leave	8,007	8,885	878	10.97%
FICA	617	685	68	11.02%
Retirement Expenses	9,795	9,592	(203)	-2.07%
Employee Group Insurance	4,516	6,821	2,305	51.04%
Workers Compensation Insurance	341	283	(58)	-17.01%
TOTAL SALARIES AND BENEFITS PARATRANSIT	\$ 66,048	\$ 73,708	\$ 7,660	11.60%
SALARIES AND BENEFITS - SAFE TRANSPORTATION FOR CHILDREN				
Salaries	\$ 7,156	\$ 7,224	\$ 68	0.95%
Vacation/Sick Leave	1,339	1,352	13	0.97%
FICA	103	104	1	0.97%
Retirement Expenses	1,650	1,446	(204)	-12.36%
Employee Group Insurance	725	1,055	330	45.52%
Workers Compensation Insurance	57	43	(14)	-24.56%
TOTAL SALARIES AND BENEFITS SAFE TRANSPORTATION FOR CHILDREN	\$ 11,030	\$ 11,224	\$ 194	1.76%

**Contra Costa Transportation Authority
FY 2020-21 Budget - Midyear**

Exhibit 9: Salary & Benefits Budget Detail

	<i>Adopted</i> FY 2020-21	<i>Proposed - MY</i> FY 2020-21	Change: Increase (Decrease)	
SALARIES AND BENEFITS - COMMUTE ALTERNATIVES				
Salaries	\$ 32,608	\$ 33,007	\$ 399	1.22%
Vacation/Sick Leave	6,104	6,182	78	1.28%
FICA	470	477	7	1.49%
Retirement Expenses	7,476	6,661	(815)	-10.90%
Employee Group Insurance	3,421	4,759	1,338	39.11%
Workers Compensation Insurance	260	197	(63)	-24.23%
TOTAL SALARIES AND BENEFITS COMMUTE ALTERNATIVES	\$ 50,339	\$ 51,283	\$ 944	1.88%
SALARIES AND BENEFITS - TRANSPORTATION FUNDING FOR CLEAN AIR (TFCA)				
Salaries	\$ 78,481	\$ 72,146	\$ (6,335)	-8.07%
Overtime	100	100	-	0.00%
Vacation/Sick Leave	14,673	13,484	(1,189)	-8.10%
FICA	1,131	1,040	(91)	-8.05%
Retirement Expenses	17,311	13,917	(3,394)	-19.61%
Employee Group Insurance	8,936	10,850	1,914	21.42%
Workers Compensation Insurance	625	430	(195)	-31.20%
TOTAL SALARIES AND BENEFITS TFCA	\$ 121,257	\$ 111,967	\$ (9,290)	-7.66%
SALARIES AND BENEFITS - GOMENTUM (GMS)				
Salaries	\$ 186,930	\$ 118,560	\$ (68,370)	-36.58%
Vacation/Sick Leave	34,996	22,200	(12,796)	-36.56%
FICA	2,699	1,713	(986)	-36.53%
Retirement Expenses	41,877	23,770	(18,107)	-43.24%
Employee Group Insurance	27,916	17,607	(10,309)	-36.93%
Workers Compensation Insurance	1,489	709	(780)	-52.38%
TOTAL SALARIES AND BENEFITS TFCA	\$ 295,907	\$ 184,559	\$ (111,348)	-37.63%