

VENTURA COUNTY TRANSPORTATION COMMISSION

“Transforming Transportation in Ventura County, California.”

FISCAL YEAR 2023/2024 BUDGET

Presented by:

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EXECUTIVE SECTION

BUDGET LETTER

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BUDGET SUMMARY

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AGENCY AND PROGRAM GOALS

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VENTURA COUNTY TRANSPORTATION COMMISSION AND THE COMMUNITY WE SERVE

THE ORGANIZATION AND ITS RESPONSIBILITIES

The Ventura County Transportation Commission (VCTC or Commission) was created by Senate Bill 1880 (Davis), Chapter 1136 of the Public Utilities Code in September of 1988 (effective January 1, 1989) as the successor agency to the Ventura County Association of Governments (VCAG) assuming all the assets and liabilities of that body. In 2004, VCTC was reorganized under Assembly Bill 2784, expanding the Commission to its current configuration of a seventeen-member board composed of five Ventura County Supervisors; ten City Council members; and two Citizen Appointees, one representing the cities and one representing the county. In addition to the above membership, the Governor appoints an Ex-Officio member to the Commission, usually the Caltrans District #7 Director. Below in Table 1 - *Current Commissioners*, are the current representatives of the Commission.

Table 1 – Current Commissioners

Commissioner	Area Representation
Bryan MacDonald	City of Oxnard, Chair
Matt LaVere	County of Ventura, Vice-Chair
Carrie Broggie	City of Fillmore
Daniel Chavez	Citizen Representative (Cities)
Jenny Crosswhite	City of Santa Paula
Chris Enegren	City of Moorpark
Bob Engler	City of Thousand Oaks
Suza Francina	City of Ojai
Jeff Gorell	County of Ventura
Mike Johnson	City of San Buenaventura
Mike Judge	City of Simi Valley
Kelly Long	County of Ventura
Vianey Lopez	County of Ventura
Martha McQueen-Legohn	City of Port Hueneme
Janice Parvin	County of Ventura
Tony Trembley	City of Camarillo, Past-Chair
Jim White	Citizen Representative (County)
Gloria Roberts	Caltrans (Ex-Officio)

VCTC's mission is to improve mobility within the County and increase funding to meet transportation needs. To fulfill that mission, VCTC establishes transportation policies and priorities ensuring an equitable allocation of federal, state, and local funds for highway, transit, rail, aviation, bicycle, and other transportation projects. Our mission is the foundation for all we do, the time we invest and the resources we allocate as can be seen in the budget program summaries and detailed budget tasks.



Further adding to VCTC's regional responsibilities, the Commission is also designated to administer and act as the:

- Airport Land Use Commission (ALUC)
- Congestion Management Agency (CMA)
- Consolidated Transportation Service Agency (CTSA)
- County Transportation Authority (CTA)
- Regional Transportation Planning Agency (RTPA)
- Service Authority for Freeway Emergencies (SAFE)
- Local Transportation Authority



To invite regional participation in defining VCTC's policies and priorities, VCTC staffs several standing regional committees and has the option to create special purpose committees as the need arises. The standing committees are:

- Citizens Transportation Advisory Committee/Social Services Transportation Advisory Council (CTAC/SSTAC)
- Heritage Valley Policy Advisory Committee (HVPAC)
- Managers Policy Advisory Committee (MPAC)
- Santa Paula Branch Line Advisory Committee (SPBLAC)
- Transit Operators Advisory Committee (TRANSCOM)
- Transportation Technical Advisory Committee (TTAC) – Public Works/City Engineer Staff

THE COMMUNITY WE SERVE

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THE LOCAL ECONOMY

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FINANCIAL SECTION

BUDGET PROCESS

The budget is an important tool used to measure and control financial accountability of public agencies for taxpayer dollars. The annual budget is used to communicate to the public, elected officials and other stakeholders detailed information about the anticipated allocation of resources and expenditures for the upcoming fiscal year and used as a financial barometer for financial policies and priorities.

The Ventura County Transportation Commission is responsible for transportation planning and most of the transportation funding for the County of Ventura, as well as providing some direct services to the general public. The Commission uses the modified accrual basis of accounting for its governmental funds and the accrual basis of accounting for its proprietary funds. The budget is prepared with the same methodology.

The Commission's budget contains eight funds: one general fund, five special revenue funds and two proprietary funds. These funds account for the Commission's budgeted resources. The general fund is used to account for all activities not legally required or designated to be accounted for separately. The special revenue funds consist of the Local Transportation Fund, the State Transit Assistance fund, the Service Authority for Freeway Emergencies fund, the State of Good Repair fund, and the Santa Paula Branch Line fund. The proprietary funds consist of the VCTC Intercity fund and the Valley Express fund. As VCTC does not have any debt obligations (besides pension and OPEB), there is not a debt service fund.

The VCTC budget details each task the agency has undertaken and its associated task budget to provide a crisp snapshot of the agency's workload and expenses. The VCTC budget is prepared for a fiscal year beginning on July 1st and ending on June 30th and includes information about the general fund, the special revenue funds, and the proprietary funds. The budget is divided into two main sections: The Main Budget and the Program Task Budgets. The Main Budget contains the program overviews and projections and is intended to provide a general understanding of the programs for which VCTC is responsible. The Program Task Budgets contain task level detail of each project within the six programs including objectives and accomplishments. This task driven budget is designed to provide fiscal accountability and a method to evaluate VCTC's services.

The process of planning and preparing the budget gives VCTC the opportunity to reassess its plans and goals for the upcoming and future years. Although the budget process is an on-going process, the budget cycle begins in January with a budget meeting to discuss major changes to the upcoming fiscal year. The Finance Director provides the personnel and overhead costs to the staff for budget preparation. The Executive Director and management staff review actual progress of the current fiscal year's budget to adjust budgetary timelines for current projects and plan for future projects based on the agencies long-term plans and strategic goals. The capital project needs could be multi-year capital projects consistent with long-term goals and strategic plans which would be budgeted by fiscal year based on best available estimates or short-term (one-year) and included completely within the current budget. After new projects are identified, the project managers develop detailed line-item budgets that include objectives, accomplishments, description, work elements, product, funding sources and expenditure comparisons. These task budgets are discussed with and approved by the Executive Director.



The Finance Director then compiles the task budgets, prepares, and reviews the main budget, analyzes the revenue sources, alerts the Executive Director to any financial issues, and adjusts the budget as directed by the Executive Director. The Executive Director prepares the budget letter that provides a task overview of the budget as well as a long-term view of upcoming issues and direction for VCTC. The Finance Director then prepares a budget summary of financial, organization, community, and local economy information. Financial policy information is updated if there have been any changes and revenue and personnel information is provided. The finance staff then reviews the prepared budget in its entirety for accuracy before presenting to the Executive Director who reviews the entire budget for overall presentation, consistency with VCTC’s goals and objectives, the appropriateness of the funding sources for the identified tasks, and any recommended staffing changes.

The Draft Budget is reviewed in late March by the Finance Committee consisting of the Chair, Vice-Chair and Past-Chair. After receiving recommendations from the Finance Committee, the Draft Budget is presented to the full Commission in April with a hearing for public comment. After receiving guidance from the Commission, staff prepares the Final Budget. The Finance Committee reviews the proposed Final Budget in late May. The proposed Final Budget is presented to the Commission in June where an additional hearing is held for public comment. The Commission may then adopt the budget or request additional information and/or changes to the budget. The budget must be adopted before the beginning of the upcoming fiscal year.

After the budget is adopted, program managers have the on-going responsibility to monitor actual revenues and expenditures of the budget throughout the year. A budget report comparing actual revenues and expenditures to the budgeted amounts is presented to the Commission as part of the monthly agenda.

The budget is a living document and at times requires budget amendments due to changing needs influenced by the economy, legislation, updated project costs, estimates and other special circumstances. Budget amendments allow for a more useful and meaningful document against which to evaluate the accomplishments and challenges faced by the agency. When it becomes necessary to modify the adopted budget, the amendment procedure depends on the type of change that is needed. Administrative changes that do not result in an increase in the overall budget but require line-item transfers within tasks or programs only require approval of the Executive Director. Similarly, the Executive Director’s approval is only required for the reallocation of salary costs and revenues from one program to another or when substituting one approved funding source for another. Amendments that result in an increase to total expenditures and/or additional revenues require Commission approval through an agenda item.

The budget process for the development of the Fiscal Year 2023/2024 budget and continued monitoring of the fiscal year is illustrated below in Chart 1 - *Budget Process*.

Chart 1 – Budget Process

Budget Task	2023		2024				2025					
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Budget Preparation												
Draft Budget Review												
Final Budget Review and Adoption												
Budget Monitoring												



FINANCIAL POLICIES

VCTC's financial policies provide the framework for the overall fiscal management of the organization. Financial policies provide guidance for the decision-making process, help to maintain financial stability, and provide accountability. The budget, balanced budget, revenue and cash management, investment, auditing, fund balance and net position, capital asset, basis of accounting, basis of budgeting, debt and risk management policies are summarized below.

Budget Policies

Each fiscal year the Commission approves the VCTC budget which contains new revenues and expenditures, as well as estimated revenues and expenditures that are carried over from the previous fiscal year. The budget must be balanced with anticipated revenues and appropriate fund balances. Expenses shall not exceed revenues plus available fund balances. Administrative costs shall be both reasonable and necessary. The budget is task driven with participation by management staff under the guidance of the Executive Director. Project Manager reports are used to compare actual expenditures and are monitored against the budget throughout the year by staff. A monthly Budget Report is presented to the Commission at its monthly meetings. Budget amendments occur throughout the year. The Executive Director has the administrative authority to approve budget transfers between budget line items, budget tasks and programs, reallocate staffing resources, and substitute one approved funding source for another. Amendments that increase the overall budget require Commission approval. The Commission is in compliance with this policy.

Balanced Budget Policies

VCTC seeks to achieve a balanced budget each year. The agency achieves and maintains the operating and capital budgets with new and recurring revenues and fund transfers but may use fund balances as appropriate to fully cover expenditures in the adopted budget. The Commission is in compliance with this policy.

Revenue and Cash Management Policies

VCTC seeks new funding from federal, state, and local sources to address the transportation and transit needs of the residents within Ventura County. Revenues will be deposited electronically when possible or when received directly, in a timely manner. Disbursements to local jurisdictions, consultants, vendors, and employees will be made in an efficient and timely manner. The Commission is in compliance with this policy.

Investment Policies

VCTC shall act in a prudent manner in accordance with its adopted investment policy when investing its funds to maximize investment earnings while keeping safety as the foremost objective. An investment report is included with the Commission's monthly budget item. The investment policy is reviewed and readopted by the Commission once a year. The Commission is in compliance with this policy.



Auditing Policies

VCTC will produce a Annual Comprehensive Financial Report (ACFR) in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB). An independent audit of the financial reports will be performed annually by qualified auditors from a recognized Certified Public Accounting firm. VCTC will also strive to maintain strong internal controls. As required, a single audit of federal funds and special audits such as a Transportation Development Act (TDA) audit of VCTC's TDA funds and TDA recipients will be performed annually by qualified auditors from a recognized Certified Public Accounting firm. The Commission is in compliance with this policy.

Fund Balance and Net Position Policies

The term fund balance is generally used for governmental funds (the General Fund and Special Revenue Funds) and net position is used for government wide funds (the Enterprise funds and governmental funds shown as fully accrued when required). VCTC's fund balance is the difference between the agency's assets and liabilities while the net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. VCTC reports its fund balances as nonspendable, restricted, committed, assigned and unassigned fund balances to identify the extent to which the Commission is bound to honor constraints on the specific purposes for which amounts can be spent. When both restricted and unrestricted resources are available for use, it is the Commission's policy to use the most restricted resources first and then unrestricted resources in the following manner: restricted, committed, assigned and unassigned. The Commission reports its net position as Net Invested in Capital Assets, Restricted and Unrestricted. The Commission in its adopted fund balance policy has designated the authority to assign amounts used for specific purposes to the Executive Director and the Finance Director. The Commission is in compliance with this policy.

Capital Assets Policies

Capital assets are assets that are used in operations and have an initial useful life in excess of one year. Tangible assets with an initial cost in excess of \$5,000 and an estimated useful life greater than one year shall be depreciated over the asset's useful life. Intangible capital assets with a cost more than \$50,000 and an estimated useful life in excess of one year will be amortized over the asset's useful life. Intangible right to use assets are leases that convey control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in exchange or exchange-like transaction with a cost of more than \$5,000. Capital assets not meeting these requirements will be expensed in the year of purchase. Repair and maintenance costs are expensed in the period incurred. Capital assets will be recorded in the capital asset ledger and a physical inspection compared against the inventory ledger shall be performed every two years. Depreciation is not included for Governmental Funds because they are fully expensed under the modified accrual accounting method but is included for the Enterprise Funds. The Commission is in compliance with this policy.



Basis of Accounting Policies

Basis of accounting refers to the concept of recognizing the time a transaction has occurred for the purpose of recording that transaction. VCTC's governmental fund types (general fund and special revenue funds: LTF, STA, SAFE, SPBL and SGR) use the modified accrual basis of accounting and the VCTC's Proprietary funds (VCTC Intercity and Valley Express enterprise funds) use the accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collected within the current period or within 180 days of the end of the current fiscal period to be available to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred. The Commission is in compliance with this policy.

Basis of Budgeting Policies

The budget is prepared with the same methodology as the basis of accounting. VCTC adopts an annual budget in which the operating and capital expenditures and other financing uses are equal to or less than identified revenues and other financing sources as well as available fund balance. Additional information is provided under the budget process and budget policies. The Commission is in compliance with this policy.

Debt Policies

There is not an official debt policy or designated legal debt limit at this time. VCTC does not have any debt (other than pension and OPEB liabilities - see the Personnel and Operations Section for more discussion). There are no plans to issue debt in the upcoming fiscal year. Because VCTC does not have any debt, VCTC does not obtain bond ratings, prepare debt to maturity schedules nor have purpose of obligations reports. The Commission is in compliance.

Risk Management Policies

The Commission protects itself against losses through a balanced program of risk retention, risk transfers and the purchase of commercial insurance. Capital projects and rail properties are protected through a combination of commercial insurance, insurance required by Commission consultants and a self-insurance fund established by the Southern California Regional Rail Authority (SCRRA). The Commission is in compliance with this policy.



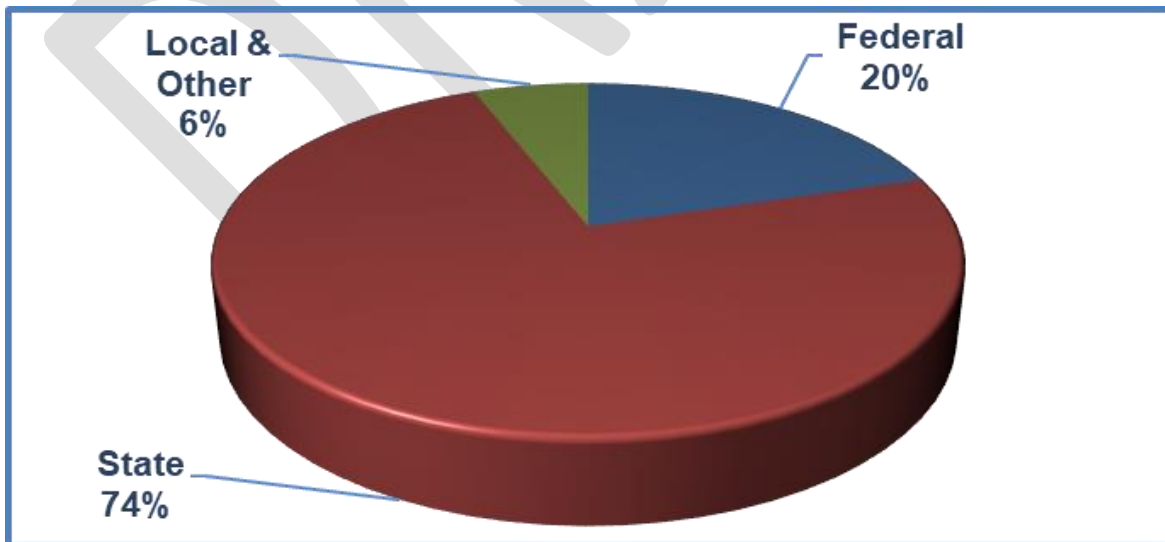
REVENUES AND FUNDING SOURCES

An essential role of VCTC is to allocate state and federal funds to transportation projects within the County. Although most of these funds do not flow through the VCTC budget, the agency is the authority that allocates millions of dollars in transportation funds to local agencies. Because of the significance of this responsibility, it is important to discuss this role of the agency.

As projects are prioritized in the County in accordance with Commission policy guidelines, VCTC allocates state and federal funds and designates a lead agency to administer the implementation of these projects. Once the Commission approves the programming of funds and a project is programmed in the Federal Transportation Improvement Program (FTIP), the lead agency is responsible for applying for funds through VCTC, State or Federal agencies as appropriate. These funds are then placed in the lead agency's local budget. If VCTC is designated as the lead agency, these funds will appear in the VCTC budget. These funds include, but are not limited to, Federal Transit Administration (FTA), Federal Surface Transportation Program (STP), Federal Congestion Mitigation and Air Quality (CMAQ), Active Transportation Program (ATP), State Transportation Improvement Program (STIP) and State Proposition 1B funds.

The new revenues budgeted for VCTC in Fiscal Year 2023/2024 are estimated to be \$86,742,909. Below in, Chart 2 - *Funding Source Summary*, the revenue split by federal, state, local and other sources is shown. The Federal revenues total \$17,411,167. State revenues total \$64,256,004. The Local and Other revenues total \$5,075,738. VCTC uses state and local funding to maximize federal funding of projects. More detailed information can be found following the discussion of revenues and funding sources on Chart 3 - *Funding Sources*, Table 2 - *Revenue Sources* and Chart 4 - *Funding Source Detail* that provide further information about the budgeted revenues.

Chart 2 – Funding Source Summary



Federal Revenues

Federal Transit Administration (FTA)

The Federal Transit Administration provides funding for transit related programs in a variety of areas. FTA funds generally require the lead agency to match the federal funds with state or local funds. FTA projects are included in the Program of Projects (POP) based on an estimated apportionment prepared by VCTC staff, and feedback from local transit operators on funding needs. The amount of FTA funding is provided in the federal register notice and then the FTA grant is prepared based on published apportionments. FTA divides the program funds into “Sections” as described below:

- Section 5304 “Statewide Planning” funds are available for planning studies conducted by Metropolitan Planning Organizations or their subrecipients. Eligible uses of the funds include urban, small urban, or rural transit planning studies, surveys, and research, as well as internship programs. The matching ratios are generally 88.53% federal and 11.47% local match.
- Section 5307 “Urban Area Formula” funds are available for capital, capital leases and maintenance, planning projects, and for operating in urbanized areas under 200,000 residents or in the case of transit operators with fewer than 100 buses. Capital and planning ratios are generally 80% federal to 20% local match. Most FTA funds received by VCTC are Section 5307 funds.
- Section 5310 “Specialized Transportation” funds are for transportation capital and operating expenditures for paratransit services to seniors and individuals with disabilities. The ratio is generally 80% federal to 20% local match for capital.
- Section 5311 “Rural” funds provide support for rural transit operating subsidies and capital projects. Operating match can be up to 50% of net operating costs whereas the capital match is usually 20%. Historically, the majority of the 5311 funds were programmed by VCTC and administered by the State but used by other agencies. In the past these funds went directly to Ojai, but this past year VCTC approved an action whereby a portion of the funds will go to VCTC for the Highway 126 VCTC Intercity line, in view of the significant COVID transit funds that went to Ojai.
- Section 5337 “State of Good Repair” funds are provided under the Moving Ahead for Progress in the 21st Century (MAP-21) transportation authorization. Funds may be used for rail capital projects including rehabilitation. These funds are programmed by VCTC and go directly to Metrolink, the only eligible recipient in Ventura County.
- Section 5339 “Bus and Bus Facilities Program” funds are apportioned to urban areas by formula. The funds can be used for bus-related capital projects.
- CMAQ transfer funds are transit project revenues transferred from the Federal Highway Administration (FHWA) to the FTA. These projects are implemented by VCTC and its sub-recipients and then included in FTA-administered grants to VCTC. The match rate is 88.53% federal and 11.47% local for capital projects and 50/50 match rate for transit operations “demonstration” projects which can only be used to subsidize the first 5 years of costs for new or expanded service.



Federal Transit Administration (FTA) continued:

- CARES or Coronavirus Aid, Relief and Economic Securities Act funds was signed by the President on March 27, 2020, to provide relief funds to transit agencies with no match requirement to prevent, prepare for, and respond to the COVID-19 pandemic, including replacement of reduced farebox and tax revenues. The funds are distributed using the existing FTA transit apportionment formula, with Ventura County's share set at \$71.4 million but not all that money flows through the VCTC budget.
- ARP or America Rescue Plan Act was signed by the President on March 11, 2021, to provide additional relief funds to transit agencies with no match requirement to prevent, prepare for, and respond to the COVID-19 pandemic, including replacement of reduced farebox and tax revenues. The funds are distributed through a formula that takes into consideration transit operator costs as well as previously received pandemic relief. Ventura County's share is estimated at around \$15.5 million but not all that money flows through the VCTC budget.

VCTC's budget includes approximately \$0.4 million in CARES funding, \$0.1 million in ARP funding and \$13.3 million in other FTA funding for a total of \$13,869,467 in FTA revenues.

Federal Highway Administration (FHWA)

The Federal Highway Administration funds guarantee funding for highways, highway safety, and local roads. These funds are allocated to states and then to Regional Transportation Planning Agencies (RTPA) including VCTC. VCTC further allocates these funds based on federal laws and regulations. The FHWA classifies its funds into Surface Transportation Block Grant (STBG) funds, Congestion Mitigation and Air Quality (CMAQ) funds and Transportation Alternatives Program (TAP) funds. In California, the TAP funds are the primary component of the Active Transportation Program (ATP), while the STBG funds are apportioned as Regional Surface Transportation Program (RSTP) funds. VCTC has historically programmed the majority of FHWA funds for other agencies within the county and Caltrans Local Assistance Division administers the funds directly.

Regional Surface Transportation Program (STP)

The Regional Surface Transportation Program (STP) funds provide revenue for federal-aid highways, bridge projects on public roads, and transit capital projects, as well as local streets and road improvement projects. The matching ratio is generally 88.53% federal to 11.47% local match. STP funds are allocated by the Commission and administered through Caltrans. Caltrans publish STP estimates and apportionments. Projects are programmed by VCTC in the Transportation Improvement Program (TIP) based on the Caltrans estimates and then Caltrans obligates funds against the apportioned amounts they publish. VCTC's budget includes \$3,151,300 in STP revenues for activities related to the Route 101 environmental document preparation.



Congestion Mitigation and Air Quality (CMAQ)

The Commission allocates the Congestion Mitigation and Air Quality funds for transportation projects that reduce transportation related emissions. These funds provide revenue for public transit projects, rail transit capital improvements, pedestrian and bicycle paths and other projects that serve to reduce congestion and improve air quality. Caltrans publishes the CMAQ estimates and apportionments. Projects are programmed by VCTC in the TIP based on Caltrans' estimates and then Caltrans obligates funds against the apportioned amounts they publish. VCTC's budget includes \$390,400 in CMAQ revenues.

State Revenues

Transportation Development Act (TDA)

The Transportation Development Act funds are comprised of two separate revenues: the Local Transportation Fund and the State Transit Assistance.

Local Transportation Fund (LTF)

The Transportation Development Act, Public Utilities Code 99200, authorizes the creation of a Local Transportation Fund in each county for transportation purposes. Revenues for the Local Transportation Fund are derived from one-quarter cent of the general statewide sales tax and are returned to the County of origin. These funds are received monthly (in-arrears) from the State and are held in trust by the County of Ventura. Disbursement of LTF revenues requires a three-step process: apportionment by the Commission, allocation by VCTC staff and disbursement by the County. The LTF revenues for the upcoming fiscal year are estimated by the Ventura County Auditor-Controller to be \$46.0 million.

As the administrator of the Local Transportation Funds, VCTC will apportion and allocate \$53,600,000 in the upcoming year. Of this amount, \$14,500 is for County Administration, \$1,008,270 is for Article 3, Bicycle and Pedestrian projects and Class I maintenance projects. Local agencies will receive an apportionment of \$41,358,114 based on population to use as Article 4, Public Transportation, Article 8a, Streets and Roads, and Article 8c, Transit. In addition to the role of administrator for the LTF, VCTC is a direct recipient of the Local Transportation Funds. VCTC is budgeted to receive planning funds of \$1,072,000 administration funds of \$2,100,000, and commuter rail programs funds of \$8,047,116. These funds will be reflected as a fund transfer from LTF to the general fund in the budgeted amount of \$11,219,116.

The budget also contains \$3,266,100 of carry-over funds of which \$2,618,100 is Article 3, Rail funds and \$648,000 of Article 3, Administration and Planning funds in the general fund balance.



State Transit Assistance (STA)

The Transportation Development Act provides a second source of revenue with the State Transit Assistance revenues. State Transit Assistance revenues are derived from the State portion of the sales tax on diesel fuel. The State Controller allocates these funds based on the County's population (PUC 99313 allocation) and operator revenues (PUC 99314 allocation) of each eligible transit operator. The State generally disburses the STA revenues on a quarterly basis (in-arrears) and the County holds the funds in trust. STA revenues are restricted for transit purposes and are administered by VCTC. The State's estimate is \$11,556,909 in STA revenues. The STA funded expenditures of \$10,289,029 (which includes \$1,174,600 in carry-over) will be expended directly from the fund or transferred out of the STA fund to other funds and thus, shown as an "other financing source/transfer in/out."

State of Good Repair (SGR)

In 2017, Governor Brown signed Senate Bill (SB) 1, to provide funding for new ongoing transportation projects. The provisions of SB 1 included the establishment of a new State of Good Repair program, which apportions funding by formula directly to California's transit operators and regional transportation agencies. Funds can be used for any transit-related capital maintenance purposes, including repair, refurbishment and replacement of existing transit vehicles and infrastructure. Prior Caltrans approval of eligibility is required. The State generally disburses the SGR revenues on a quarterly basis (in-arrears) and the County holds the funds in trust. SGR revenues are restricted for transit purposes and are administered by VCTC. The State's estimate is \$1,552,466 in SGR revenues. The SGR funded expenditures of \$7,553,329 (which includes \$7,337,100 in carry-over) will be expended directly from the fund or transferred out of the STA fund to other funds and thus, shown as an "other financing source/transfer in/out."

Service Authority for Freeway Emergencies (SAFE)

The Service Authority for Freeway Emergencies Vehicle Registration Fees (VRF) was created under Chapter 14 Section 2550 of Division 3 of the California Streets and Highways Code and Section 2421.5 and 9250.1 of the Vehicle Code. In 1991, the Commission began to manage the operation and expansion of the cellular callbox system and related operating and capital expenditures under the SAFE program. SAFE receives revenues from the \$1 fee levied on registered vehicles to be used to implement and maintain an emergency motorist aid system, on the freeways and state highways in the County. Staff estimates the annual revenues based on prior receipts. VCTC's budget includes \$800,000 in SAFE revenues to fund the motorist aid callbox and freeway service patrol programs.



State Transportation Improvement Program (STIP)

The State Transportation Improvement Program (STIP) funds are funded by fuel excise taxes, which under SB 1 are adjusted annually to offset inflation. The STIP consists of two types of funds: Regional Improvement Program (RIP) and Interregional Improvement Program (IIP) funds. The RIP funds are available for capacity projects and are 75% of the STIP funds. The remaining 25% of the STIP funds are IIP and are available for capacity projects on the State regional road system and for Intercity Rail projects. VCTC, as the Regional Transportation Planning Agency (RTPA) is responsible for proposed project selection of RIP while Caltrans is responsible for proposed IIP project selection. Both programs must be approved and allocated by the California Transportation Commission (CTC). As a subset of the STIP program, VCTC can claim up to 5% in planning, programming, and monitoring (PPM) funds for administrative purposes. The County's share of STIP funds is published by the CTC and then VCTC nominates projects to come from the County share. The VCTC budget contains \$0 in STIP funds.

Planning, Programming and Monitoring (PPM)

The Planning, Programming and Monitoring (PPM) funds are derived from the STIP. When SB 45 was enacted in 1999, many of the rules governing the funding and monitoring of projects in the Regional Improvement Program (RIP) changed. VCTC receives PPM funds to provide increased planning, programming, and monitoring responsibilities required by the State. VCTC can program up to 5% of the STIP County share for PPM purposes that are published by the CTC. VCTC's budget includes \$470,039 in PPM revenues.

Access for All

In September 2018, Senate Bill (SB) 1376 was signed into law requiring the California Public Utilities Commission (CPUC), as part of its regulation of Transportation Network Companies (TNCs) such as Uber and Lyft, to establish a program to improve the accessibility of persons with disabilities to on-demand transportation services. As a result, the CPUC established the "TNC Access for All Program" that requires TNCs to collect an "access fee" in the amount of \$0.10 for each TNC trip provided and remit such fees to the CPUC based on the geographic area (county) in which the trip originated. The collected fees are deposited into a TNC Access for All fund (Access Fund) which are then distributed through approved Local Access Fund Administrators (LAFAs) to qualified "Access Providers" that establish on-demand transportation programs or partnerships to meet the needs of persons with disabilities, including individuals who use wheelchairs, scooters, or other mobility devices. As the designated LAFA for Ventura County, VCTC initiates the required annual competitive solicitation process to select Access Providers receiving Access Funds each fiscal year. Award of funds to selected Access Providers occurs in April with obligation of funds no later than June. Per Program Guidelines, designated LAFAs can use up to 15% of the total funds to cover administrative costs of the program. VCTC's budget includes \$294,000 in Access for All revenues.



Proposition 1B

In 2006, Californians approved Proposition 1B, which funds various transportation programs from bonds issued by the State of California. Programs funded through Proposition 1B include transit capital, corridor mobility improvements, STIP augmentation, goods movement, state-local partnership funds, and local streets and roads allocated directly to cities and counties. In the past, VCTC has received Proposition 1B funding for various projects including Metrolink, Valley Express and VCTC Intercity Service. The State Controller publishes proposition 1B apportionments and then VCTC submits grant requests based on the apportionments. All the funds authorized by the bond measure have been apportioned; however, some residual project balances remain. Currently, the VCTC budget includes \$0 in Proposition 1B revenues.

Low-Carbon Transit Operations Program (LCTOP)

Beginning in Fiscal Year 2014/2015, the State has provided a portion of its transportation-related cap-and-trade auction proceeds to transit operators by formula for public transit capital and operating assistance to reduce greenhouse gas emissions. Funds spent for ongoing transit can only be for new or expanded services. Half of the apportioned funds must be used to benefit areas specified by the California Environmental Protection Agency as being economically and environmentally disadvantaged, which in Ventura County is defined to include southern and eastern Oxnard, southern Santa Paula, and Piru. The State Controller publishes LCTOP apportionments, and then VCTC submits grant requests based on the apportionments. VCTC's budget includes \$2,190,000 in LCTOP funds.

Regional Early Action Planning (REAP) Grant / Memorandum of Agreement with Ventura Council of Governments (VCOG)

The State of California 2019/2020 Budget Act allocated \$250 million for all regions, cities, and counties to prioritize planning activities that accelerate housing production to meet identified community needs. With this allocation, the State of California Department of Housing and Community Development (HCD) established the Regional Early Action Planning Grant Program (REAP) with \$125 million to regions. REAP provides one-time grant funding to regional governments and regional entities for planning activities that will accelerate housing production and facilitate compliance in implementing the sixth cycle of the Regional Housing Needs Allocation. HCD awarded a REAP grant to the Southern California Association of Governments (SCAG), which subsequently awarded a grant to the Ventura Council of Governments (VCOG). VCOG and VCTC then entered into a Memorandum of Agreement to reimburse VCTC using REAP funds for technical assistance and engagement support for development of a Vehicle Miles Travelled Adaptive Mitigation Program. VCTC's budget includes \$40,000 in REAP funding.

Sustainable Transportation Planning Grant (STPG)

SB 1 provides that a portion of the state transportation revenues are set aside for Sustainable Transportation Planning Grants, which include Sustainable Communities Grants and Strategic Partnership Grants. The Sustainable Communities Grants encourage local regional planning that furthers state goals including goals and best practices cited in the Regional Transportation Plan Guidelines. The Strategic Partnership Grants are to identify and address statewide, interregional or regional transportation deficiencies on the State highway system in partnership with Caltrans. VCTC's budget includes \$326,890 in STPG funds.



Freeway Service Patrol (FSP)

In 1992, the Freeway Service Patrol Act (FSPA) was established with funding from the State Highway Account (SHA). In 2017, Senate Bill (SB) 1 provided additional funding for the Freeway Service Patrol program. These funds are to be used by eligible regional and local agencies for traffic-congested urban freeways throughout the state to provide emergency roadside assistance. The FSP funds from the State Highway Account (FSP-SHA) are allocated by Caltrans by two methods: a baseline formula-based (County population, traffic congestion and freeway lane miles) and a competitive program. The FSP funds from SB 1 (FSP-SB 1) are also allocated by Caltrans and fall into three categories: inflation and service-hour adjustments, California Highway Patrol, and new or expanded Services. These funds require a local match of 25%. VCTC's budget includes \$550,200 in FSP-SHA funds and \$475,500 FSP-SB 1 funds.

Local and Other Funding Sources

Local Contributions and Fees

VCTC receives local funding from other agencies. These funds include contributions from the Air Pollution Control District (APCD), Santa Barbara County Association of Governments (SBCAG), local cities, County of Ventura, Moorpark College, California State University, Channel Islands (CSUCI), etc. to support VCTC and regional programs. Local funds also include fares paid on the VCTC Intercity and Valley Express buses and lease payments paid through the Santa Paula Branch Line. These funds are estimated by staff based on projected expenditures and prior receipts. VCTC's budget includes \$3,368,388 in local contribution revenues and \$817,350 in local fee revenues.

Investment Income and Other Revenues

Other funding sources include interest and miscellaneous income. VCTC utilizes investment income to offset expenditures when possible. Interest is estimated by staff based on prior receipts and current rates. VCTC's budget includes \$890,000 in investment income and other revenues.



Chart 3 – Funding Sources

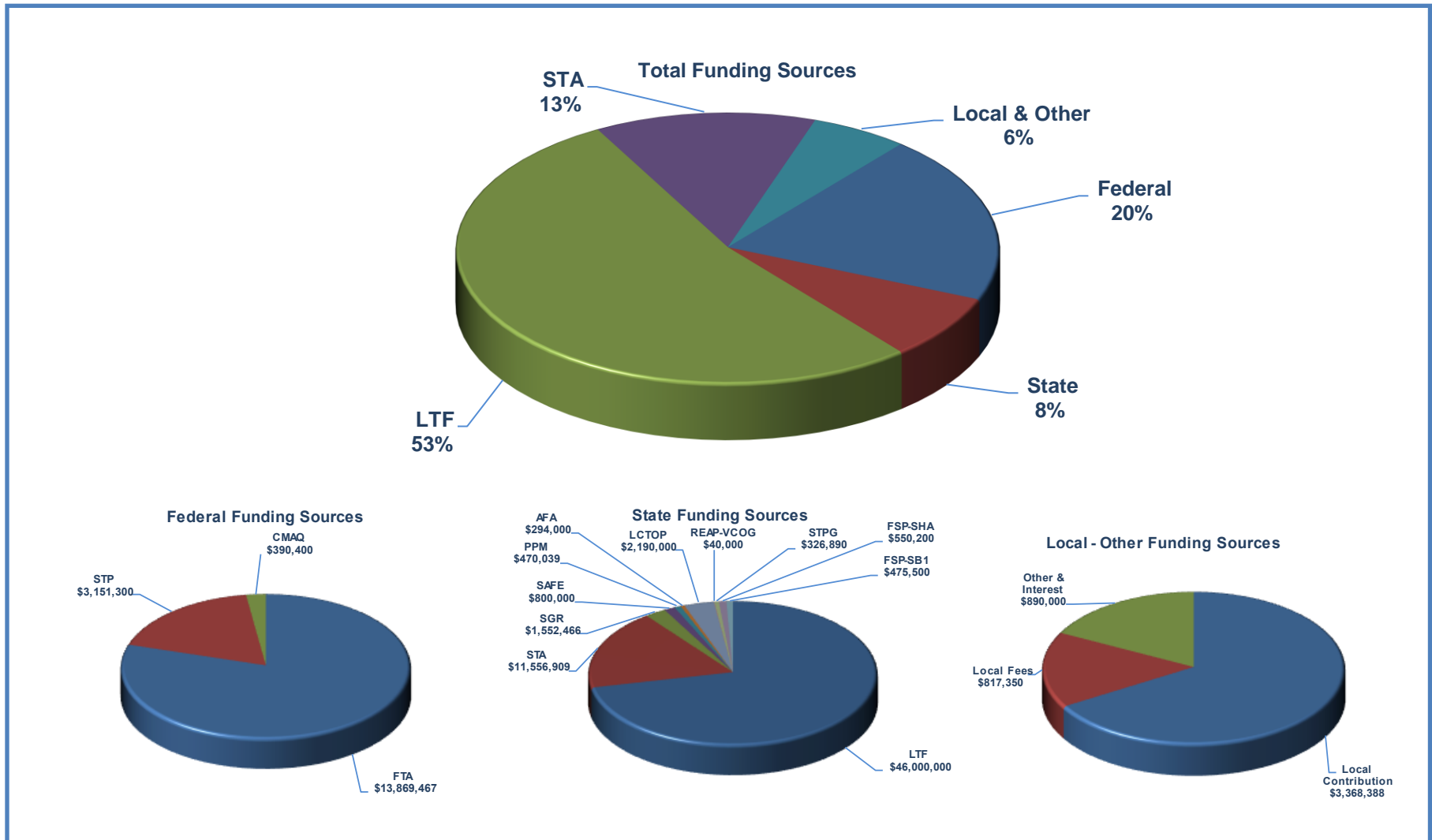
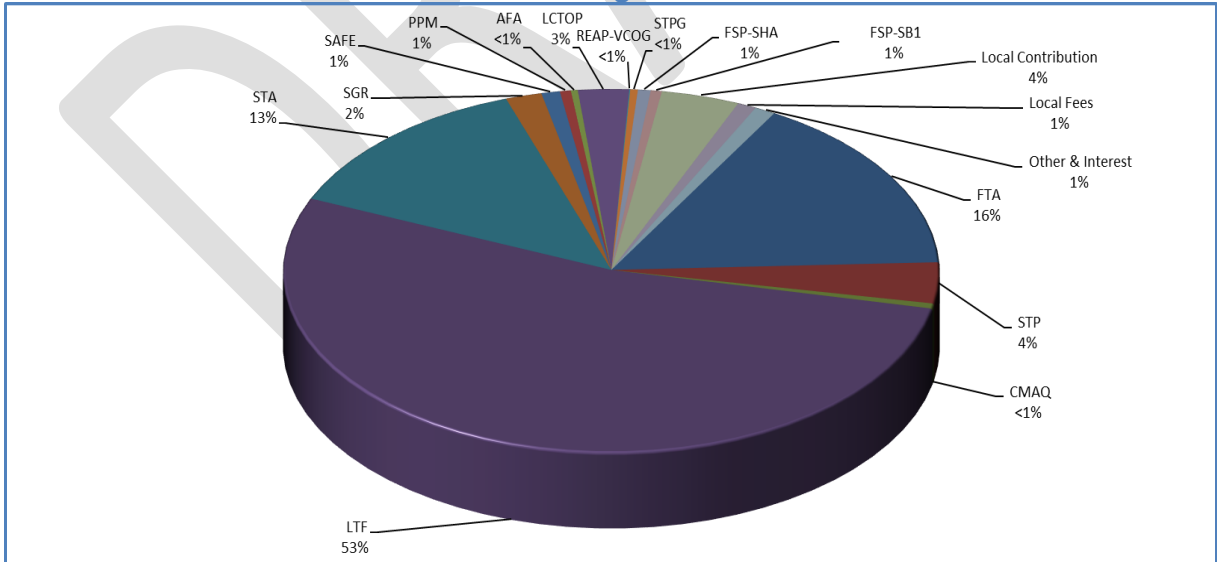


Table 2 – Revenue Sources

Funding Source	Fiscal Year 2021/2022 Actual Revenue	Fiscal Year 2022/2023 Revised Budget*	Fiscal Year 2023/2024 Budget
Federal Transit Administration (FTA)**	\$ 13,402,817	\$ 16,212,706	\$ 13,869,467
Surface Transportation Program (STP)	1,274,512	5,522,055	3,151,300
Congestion Mitigation and Air Quality (CMAQ)	284,779	360,200	390,400
Local Transportation Fund (LTF)	45,616,383	42,300,000	46,000,000
State Transit Assistance (STA)	8,762,831	9,038,926	11,556,909
State of Good Repair (SGR)	1,433,005	1,488,778	1,552,466
Service Authority for Freeway Emergencies (SAFE) - VRF	808,250	810,000	800,000
Planning, Programming and Monitoring (PPM)	393,570	432,600	470,039
Access For All	0	293,790	294,000
Proposition 1B	762,452	708,200	0
LCTOP – Cap and Trade	617,999	1,380,800	2,190,000
Regional Early Action Planning (REAP) - VCOG	10,953	47,050	40,000
Sustainable Transportation Planning Grant (STPG)	235,218	420,256	326,890
Freeway Service Patrol (FSP) - SHA	417,254	441,400	550,200
Freeway Service Patrol (FSP) - SB1	350,131	575,500	475,500
Local Contributions	1,662,752	2,393,245	3,368,388
Local Fees	754,289	928,100	817,350
Investment Income and Other Revenues	106,745	90,000	890,000
Total Funding Sources	\$ 76,893,940	\$ 83,443,606	\$ 86,742,909

* Some budget tasks were amended after the Commission approved the budget in June 2023.
 ** The FTA revenues contained CARES funding of \$204,170 in FY 19/20, \$13.8 million in FY 20/21 and \$2,730,691 in FY 21/22, \$591,541 budgeted in FY 22/23 and \$400,000 budgeted in FY 23/24
 ** The FTA revenues contained ARPA funding of \$4,352,534 in FY 21/22, \$1,647,283 budgeted in FY 22/23 and \$85,208 budgeted in FY 23/24

Chart 4 – Funding Source Detail



PERSONNEL AND OPERATIONS SECTION

PERSONNEL AND BENEFITS

The Ventura County Transportation Commission employs a small but extremely capable team of transportation professionals, administrative support staff and customer service representatives. Although the Ventura County Transportation Commission was established as a planning and funding organization, over time it has also evolved into an implementation agency responsible for providing regional services to other agencies and the general public. The Commission's current responsibilities can be broken down into three major areas: Core-Countywide Services, Regional Services and Pass-Through Services. Core-Countywide services include the day-to-day operations and activities outlined in enabling legislation consisting of regional transportation planning and funding. Regional services include programs the agency operates to provide centralized services and cost efficiency to the County we serve. Pass-Through services provide a mechanism to receive and distribute "pass-through" funds to other agencies. Below in Chart 5 - *Pass-Through, Regional and Core-Countywide Service Expenditures*, is a breakdown of VCTC's expenditures by service type and a listing of the projects and a breakdown of budgeted staff hours spent on these projects by service type is listed in Table 3 - *Pass-Through, Regional and Core-Countywide Services and Associated Hours*.

Chart 5 – Pass-Through, Regional and Core-Countywide Service Expenditures

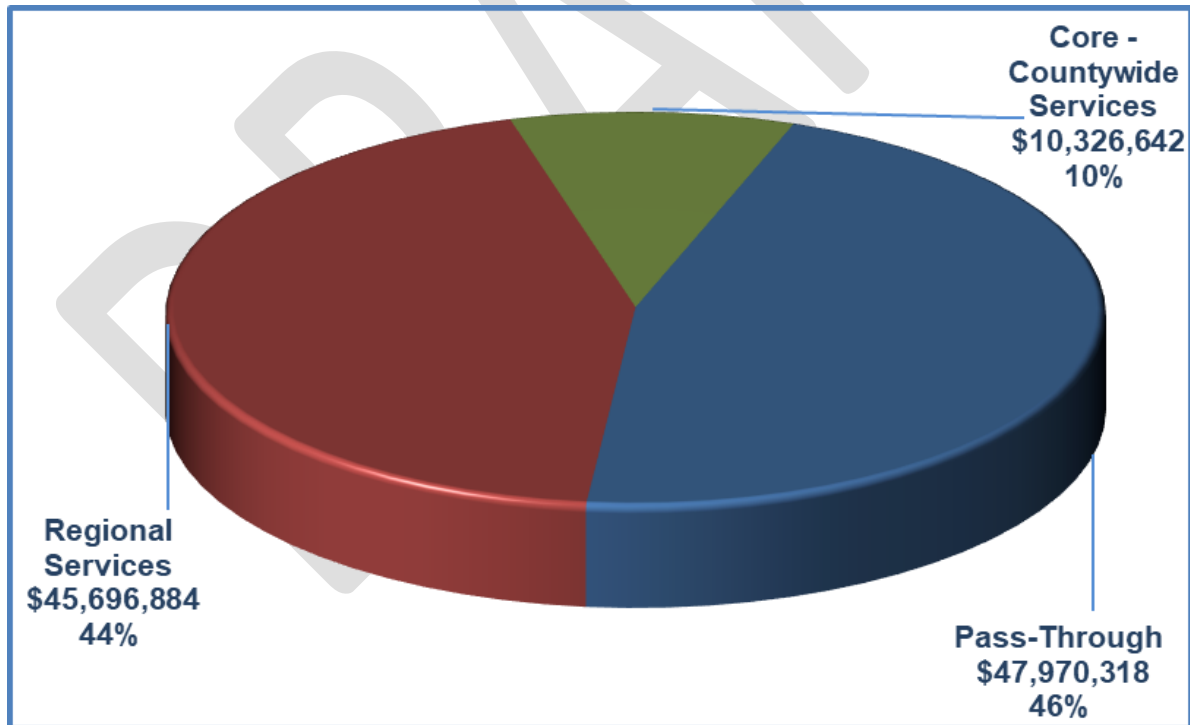
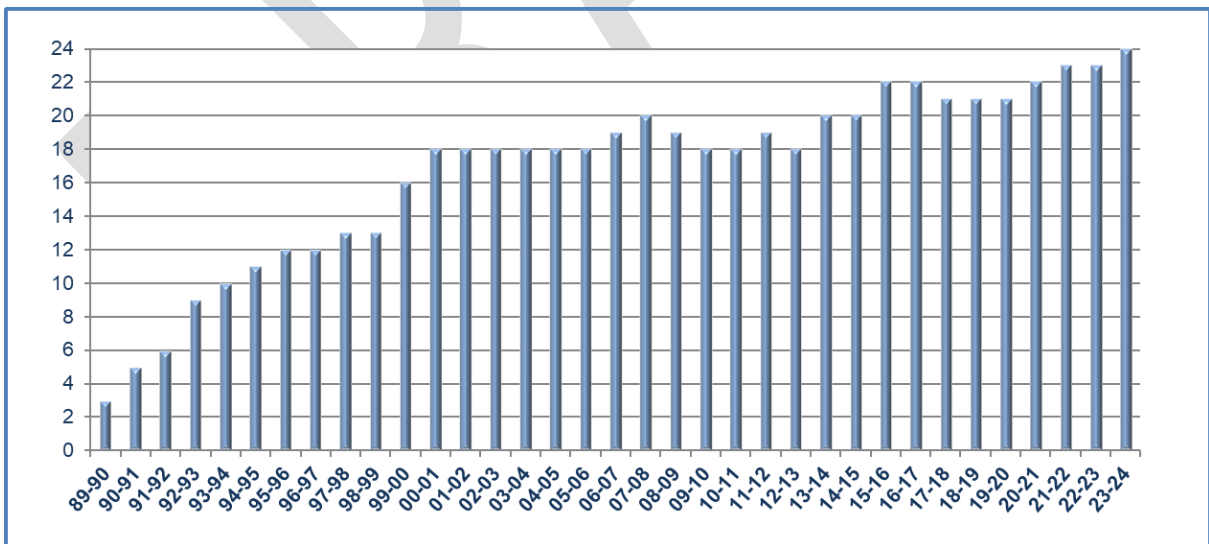


Table 3 – Pass-Through, Regional and Core-Countywide Services & Associated Hours

Core - Countywide Services		Regional Services		Pass-Through Services	
Airport Land Use Commission Motorist Aid Services Community Outreach Management and Administration Regional Transit Planning Regional Transportation Planning Rideshare Programs State & Federal Governmental Relations TDA Administration Transit Grant Administration Transportation Programming & Reporting		Accessibility Services Highway Project Management LOSSAN and Coast Rail Council Metrolink Commuter Rail Santa Paula Branch Line Regional Transit Information Center Regional Transit Technology Valley Express VCTC Intercity Services		TDA Administration Transit Grant Administration	
Staff Hours	33,171	Staff Hours	15,355	Staff Hours	1,394
Total Staff Hours = 49,920					

Growing from three employees in 1989 to its current proposed roster of twenty-four regular full-time employees, staffing includes nineteen professional positions and five support and customer service positions (see Chart 6 - *Number of Employees*, Chart 12 - *Staff Organization*, and Chart 13 - *Functional Organization*).

Chart 6 – Number of Employees



Full-time equivalent employees equal the number of employees on full-time schedules and the number of employees on part-time schedules converted to a full-time basis. Last year, VCTC had twenty-three full-time employees budgeted. This year the Budget includes a proposed additional senior accountant position to provide support to the finance department. State and Federal regulations and requirements continue to increase and demand additional work from the finance department. Furthermore, with the addition of this position, internal controls can be strengthened and continued support of other departments can remain strong and timely. This budget also includes two proposed classification changes to better align the level of responsibility and tasks with the position. The Program Analyst position in the Planning Department was reclassified to Program Manager, Transportation Data and Services, and the Transit Specialist in the Transit Department was reclassified to Program Analyst. Furthermore, staff time that was previously shown under Transit and Transportation has been reclassified to Commuter Assistance. Please see the Regional Transit Information Center budget task for more information about this. Below in Table 4 - *Full Time Equivalents by Program* are the year-to-year full-time equivalent comparisons:

Table 4 – Full Time Equivalents by Program

Program	Fiscal Year	Fiscal Year	Fiscal Year
	2021/2022	2022/2023	2023/2024
	Budget	Budget	Budget
Transit and Transportation	4.4	5.7	4.2
Highway	0.3	0.5	0.4
Rail	0.8	1.1	1.1
Commuter Assistance	1.4	1.5	3.0
Planning and Programming	5.7	6.8	7.0
General Government	<u>7.3</u>	<u>7.4</u>	<u>8.3</u>
TOTAL	19.9	23.0	24.0



Below in Table 5, *Summary Schedule of Salary Ranges*, the Fiscal Year 2023/2024 salary ranges are detailed by classification. The ranges below reflect the proposed 4.0% cost-of-living-adjustment (COLA). The Commission’s detailed Salary Schedule for Fiscal Year 2023/2024 is included in Appendix C and complies with Government Code §20636 “Compensation Earnable” and California Code of Register §570.5, “Requirements for a Publicly Available Pay Schedule.” The approved salary schedule will also be posted on the website at www.goventura.org under finance when the budget is approved.

Table 5 – Summary Schedule of Salary Ranges

Staffing Level	Number of Employees	Range	
		Bottom	Top
Executive Director	1	\$221,450	\$282,556
Director	4	\$109,108	\$188,603
Manager	9	\$70,132	\$133,650
Planner/Analyst	5	\$50,107	\$97,802
Support Staff II	3	\$43,826	\$70,138
Support Staff I	2	\$32,240	\$44,491

*VCTC will automatically adjust wages that do not meet California’s minimum wage or the local fair-market wage requirements.

The Commission’s salary and fringe benefits total \$4,165,800 and is 4.0% of the Fiscal Year 2023/2024 budget (see Table 6 - *Personnel Budget* and Chart 7 - *Personnel Costs*). This represents an increase of \$266,700 or 6.8% from the Fiscal Year 2022/2023 budget personnel costs. Of the \$266,700 increase, \$210,600 is attributed to salaries and wages. The wages total of \$2,789,600 includes approximately \$95,500 for potential merit increases for eligible employees not at the top of their range and approximately \$102,200 for a proposed four percent cost-of-living-adjustment (COLA) for all employees. The wage costs also include one additional position and two position reclassifications discussed below. Benefits account for 1.3% of the budget or \$1,376,200. The increase of \$56,100 is largely due to the new position and a small increase in the costs of benefits.

Table 6 – Personnel Budget

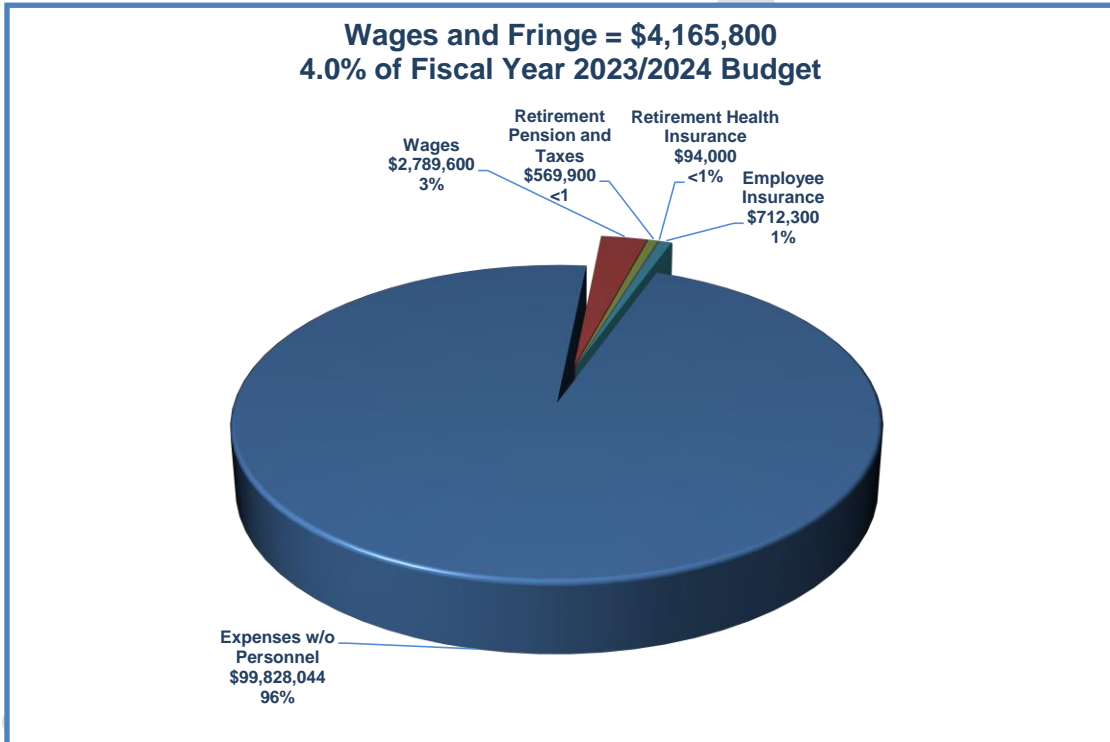
Personnel Costs	Fiscal Year	Fiscal Year	Fiscal Year
	2021/2022	2022/2023	2023/2024
	Actual	Budget	Budget
Wages	\$2,181,892	\$2,579,000	\$2,789,600
Retirement Pensions and Taxes	496,775	555,325	569,900
Retirement Health Insurance/OPEB	136,000	92,000	94,000
Employee Insurance	561,341	672,775	712,300
Total Expenditures	\$3,376,008	\$3,899,100	\$4,165,800

The budget contains one proposed additional Senior Accountant position which is fully burdened at \$164,300 with a salary range of \$50,107 to \$97,802. Costs for the unfilled position is expected to come in lower but is unknown until the position is filled. This position will provide additional support to the Finance Department for the increased State and Federal requirements. This additional position will also allow internal controls to be strengthened and



provide increased support of other departments and VCTC projects. The budget also includes two position reclassifications to better align the level of responsibility and tasks with the positions. The two positions being realigned are Program Analyst in the Planning Department reclassified to Program Manager, Data Programming and Services (salary range \$70,132 - \$133,650) and a Transit Specialist position reclassified to Program Analyst in the Transit Department (Salary range \$50,107 - \$97,802). Estimated additional costs for the two reclassifications is \$8,500.

Chart 7 – Personnel Costs



Health Insurance and Other Postemployment Benefits (OPEB)

The Commission has two tiers of retiree health insurance. The first tier provides single premium retiree health care coverage for the retiree. This tier was closed by Commission action in 2010 and will be eliminated over time as existing “grandfathered” employees separate from VCTC. Grandfathered employees only receive this benefit if they retire directly from VCTC. If an employee separates from VCTC before retirement, this benefit is forfeited. Currently, there are eleven retirees (one less than last year) in this tier and six employees/potential retirees. The second tier provides retiree health care coverage for the retiree at the minimum required CalPERS contribution. Currently, there is one retiree in this tier and eighteen employees/potential retirees. If an employee separates from VCTC before retirement, the retirement benefit is forfeited.

VCTC contributes 100% of the annual OPEB requirement related to its proportionate share of the post-retirement health care benefit. Retiree healthcare cost of \$94,000 will be used to pay for retiree healthcare costs and partially prefund the Other Post-Employment Benefits (OPEB) Trust. The amount is \$2,000 higher than the previous fiscal year and is based on the current actuary valuation from 2021. The next evaluation will be performed in late 2023. As of the 2021 actuarial valuation, the Unfunded Actuarial Accrued Liability (UAAL) was \$258,000 (\$94,000 lower than two years ago) as VCTC continues to invest in the OPEB trust with a remaining amortization period of five years. Due to a very good investment return of 27% in Fiscal Year 2020/2021, the Fiscal Year 2022/2023 UAL is expected to be overfunded at 106.9%; Unfortunately, the next fiscal year was a bad investment year and the gain on assets is expected to be reversed. The For a history of the OPEB cost and UAAL by fiscal year see Table 7 - OPEB Costs, Unfunded Actuarial Accrued Liability and Funded Status.

Table 7 – OPEB Costs, Unfunded Actuarial Accrued Liability, and Funded Status

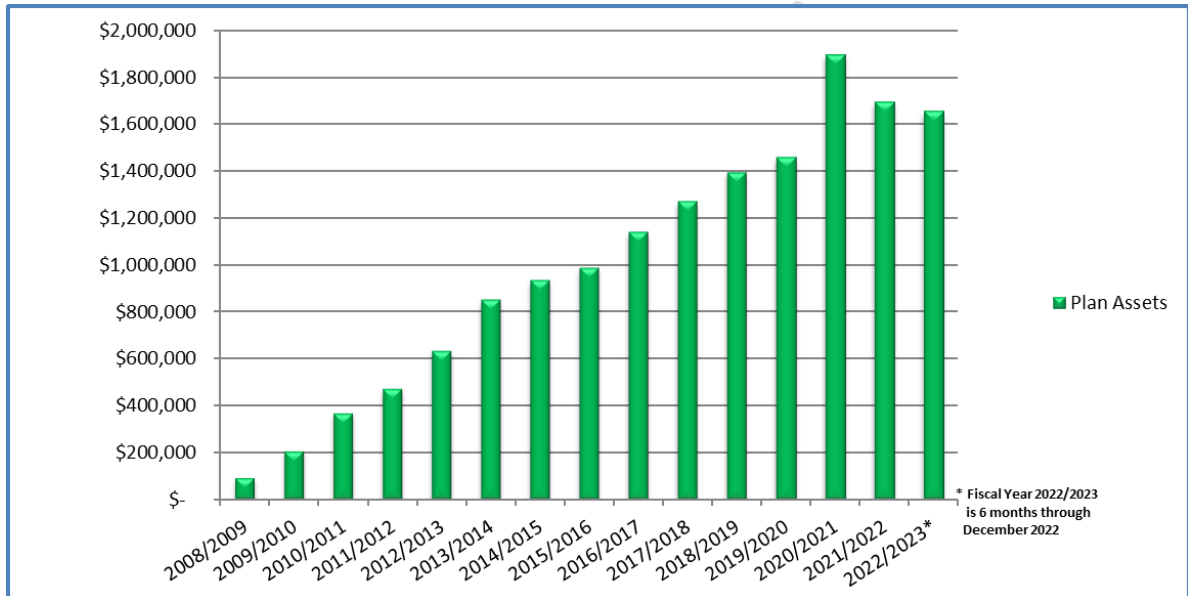
Fiscal Year	OPEB Costs	Unfunded Actuarial Accrued Liability	Funded Status
2023/2024	\$ 94,000	<i>unknown</i>	<i>unknown</i>
2022/2023*	\$ 92,000	\$ (121,324)	106.9%
2021/2022	\$ 136,000	\$ 258,000	86.7%
2020/2021	\$ 134,000	\$ 258,000	86.7%
2019/2020	\$ 109,000	\$ 352,000	79.9%
2018/2019	\$ 108,000	\$ 352,000	79.9%
2017/2018	\$ 109,000	\$ 365,000	75.8%
2016/2017	\$ 109,000	\$ 365,000	75.8%
2015/2016	\$ 107,000	\$ 561,000	62.0%
2014/2015	\$ 107,000	\$ 561,000	62.0%
2013/2014	\$ 152,000	\$ 720,000	45.9%
2012/2013	\$ 147,000	\$ 720,000	45.9%
2011/2012	\$ 142,000	\$ 1,023,000	24.6%
2010/2011	\$ 138,000	\$ 1,023,000	24.6%
2009/2010	\$ 122,000	\$ 1,016,000	16.4%

* Estimate based on GASB 87 Actuarial Reports



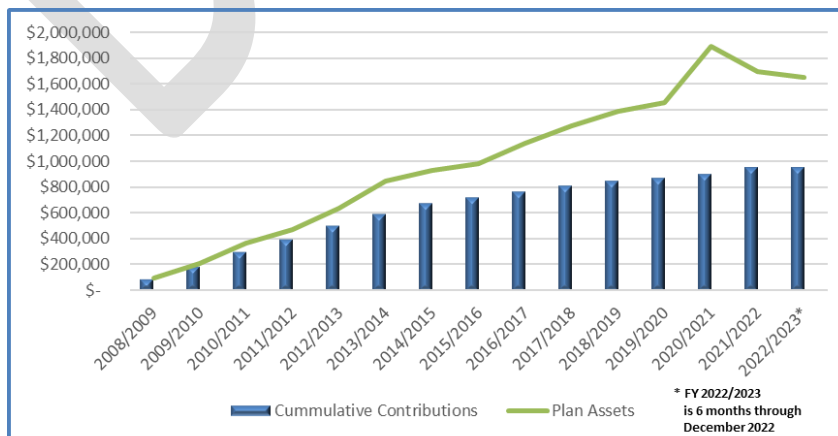
In June 2009, the Commission started prefunding its OPEB trust with the California Employer’s Retiree Benefit Trust (CERBT) which allows the Commission to offset retiree healthcare/OPEB costs through compounded investment earnings and reduce its UAAL. The OPEB Trust fund’s balance as of December 2022 was \$1,652,978 (see Chart 8 - *OPEB Trust Assets by Fiscal Year*). In March 2022, the Commission proactively changed the investment strategy in its CERBT OPEB trust to a more conservative investment strategy (Strategy 2) to protect cumulated gains and reduce possible future losses.

Chart 8 – OPEB Trust Assets by Fiscal Year



Contributions to the trust are flattening out as more people retire from VCTC and the OPEB budgeted costs are used to pay for the retiree benefit (see Chart 9 - *OPEB Trust Earnings and Contributions by Fiscal Year*). As of December 2022, VCTC’s contributions into the trust were approximately \$954,349 and VCTC’s OPEB trust net earnings were approximately \$698,630. The average annual internal rate of return since inception is 6.13%.

Chart 9 – OPEB Trust Earnings and Contributions by Fiscal Year



Pension

VCTC belongs to the California Public Employee's Retirement System (CalPERS) and has three pension tiers. The first tier includes "CalPERS Classic" employees hired before May 1, 2015, receiving the 2% at 60-retirement formula with the employee portion paid by the Commission. This tier was closed by Commission action in 2015 and will be eliminated over time as existing "grandfathered" employees separate from VCTC. There are currently six active employees in this tier. The second tier includes the "CalPERS Classic" employees hired after May 1, 2015, receiving the 2% at 60-retirement formula with the employee paying the employee portion. Currently there are four employees in this tier. The third tier includes the "CalPERS PEPPRA" employees receiving the 2% at 62-retirement formula with employee paying the employee portion. Currently there are thirteen employees within this tier. PEPPRA, or Public Employees' Pension Reform Act, was originally effective January 2013 but was temporarily stayed due to a lawsuit. Then, after the transit lawsuit was deliberated, PEPPRA for transit employees was reinstated. As turnover occurs and vacant positions are filled, the new employees will either fall into tier two or three depending on their CalPERS status. There is one unfilled budgeted position in this category.

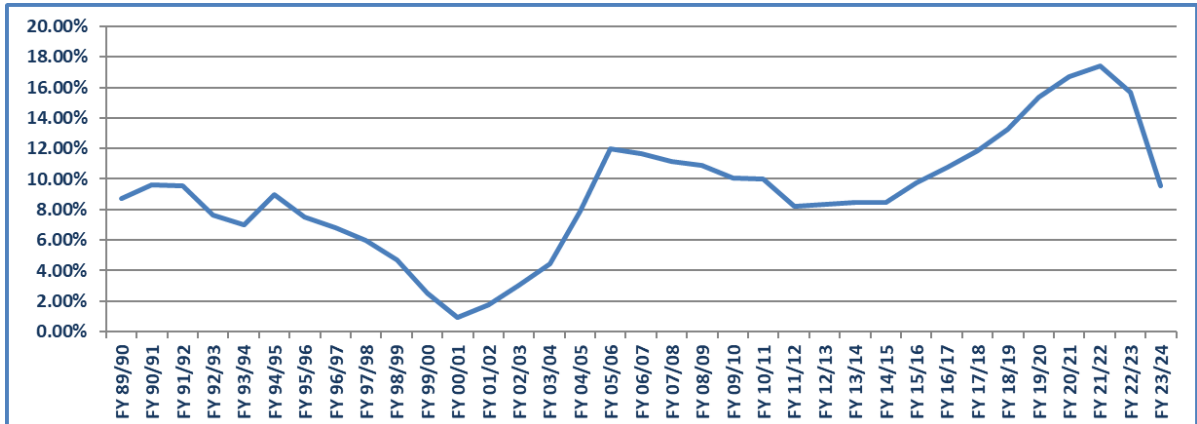
Employer contributions are made up of two costs: the annual estimated costs of benefits earned by employees currently working or "normal cost" and the amortized payment of the unfunded accrued liability (UAL). Employers pay their "normal cost" or current contributions as a percentage of payroll and pay for their unfunded accrued liability (UAL) as a set dollar amount both of which are determined by CalPERS through an actuary valuation. VCTC contributes 100% of the annual requirement related to its proportionate share of the net pension liability. In Fiscal Year 2023/2024 (based on the valuation for June 30, 2021), the weighted average, blended employer's current contribution is 9.52% of payroll (down from a blended rate of 15.69%). This blended rate includes the UAL payment of \$129,960 towards VCTC's total UAL of \$420,790 as of the June 30, 2021 valuation.

Last year's budget included a one-time Additional Discretionary Payment (ADP) payment to CalPERS of \$1,000,000 to pay-down VCTC's UAL as part of the Fiscal Year 2022/2023 budget. This payment lowered VCTC's liabilities, reduced long-term costs, and increase the pension funding ratio. It is estimated that VCTC saved over \$700,000 in interest costs and this payment will be reflected in the 2023 valuation.



VCTC remains among the agencies receiving the lowest increases to pension costs. The increase remains relatively small because VCTC made a fiscally prudent decision to keep the benefit factor at 2% @ 60 for Classic employees. VCTC is also starting to benefit from PEPRA. Although the rates have fluctuated over the years (see Chart 10 - *Historical Pension Employer Rates*), VCTC’s weighted average, blended employer rate since 1989 (35 years) is 9.045%.

Chart 10 – Historical Pension Employer Rates



The UAL fluctuates based on investment returns, pension costs and contributions, covered payroll, amortization periods, discount rate, actuarial assumptions, etc. In addition, every few years, CalPERS performs an actuarial assumption study that reviews their economic and demographic assumptions and uses this information to compute the employer’s required contributions. These modifications include asset liability management, actuarial assumption changes like mortality rates, discount rate adjustments and changes necessitated by PEPRA. Other adjustments occur annually, such as the adjustment for investment returns.

Although many of the stabilizing adjustments will increase employer rates initially, the anticipated outcome should be a more stable and sustainable pension plan. Per CalPERS, the estimated CalPERS employer contribution blended rates for the next five years (based on the 2021 valuation) are presented below in Table 8 – *Projected CalPERS Pension Employer Blended Contribution Rates*.

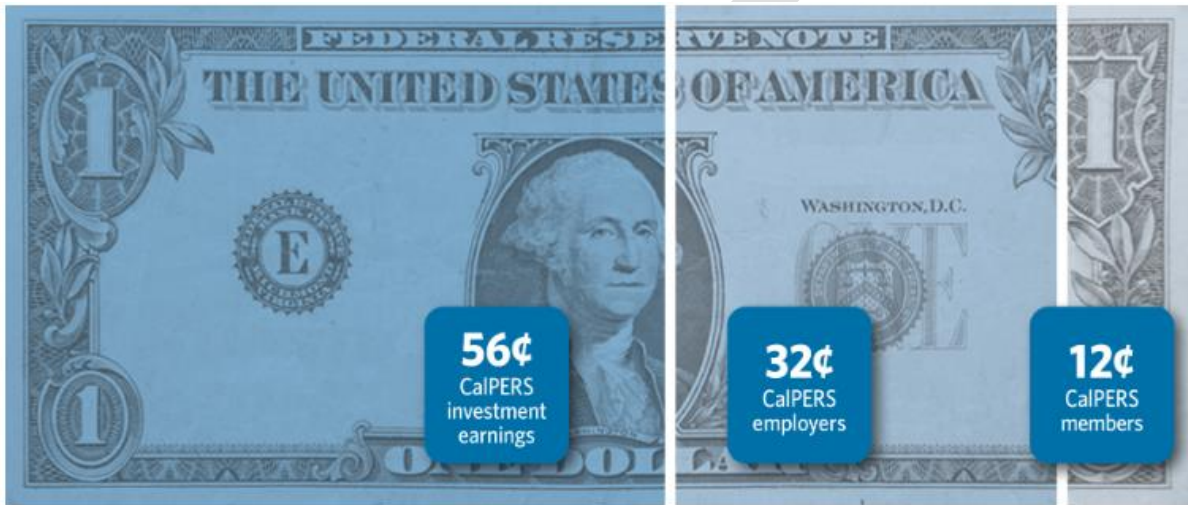
Table 8 – Projected CalPERS Pension Employer Blended Contribution Rates

Fiscal Year	Pension Rate
2024/2025	13.33%
2025/2026	13.22%
2026/2027	13.12%
2027/2028	13.02%
2027/2029	12.92%



Pension benefits are largely funded (56%) from investment earnings (see Chart 11 - *CalPERS Pension Buck*) with employer and employee contributions filling in the gaps. As of Fiscal Year 2021/2022, CalPERS investment returns were -6.1% for the last year, 6.7% for the last five years, and 7.7% for the last 10 years and 7.7% for the last 30 years. As of June 30, 2021 (the latest actuary valuation), VCTC has pension assets of \$12.9 million with a weighted average, blended funded ratio of 96.9%. Unfortunately, the next fiscal year was a bad investment year and the gain on assets is expected to be reversed. When investment returns are lower than anticipated, VCTC's funded ratio will decrease. Conversely, when the returns are higher than anticipated, the funded ratio will increase.

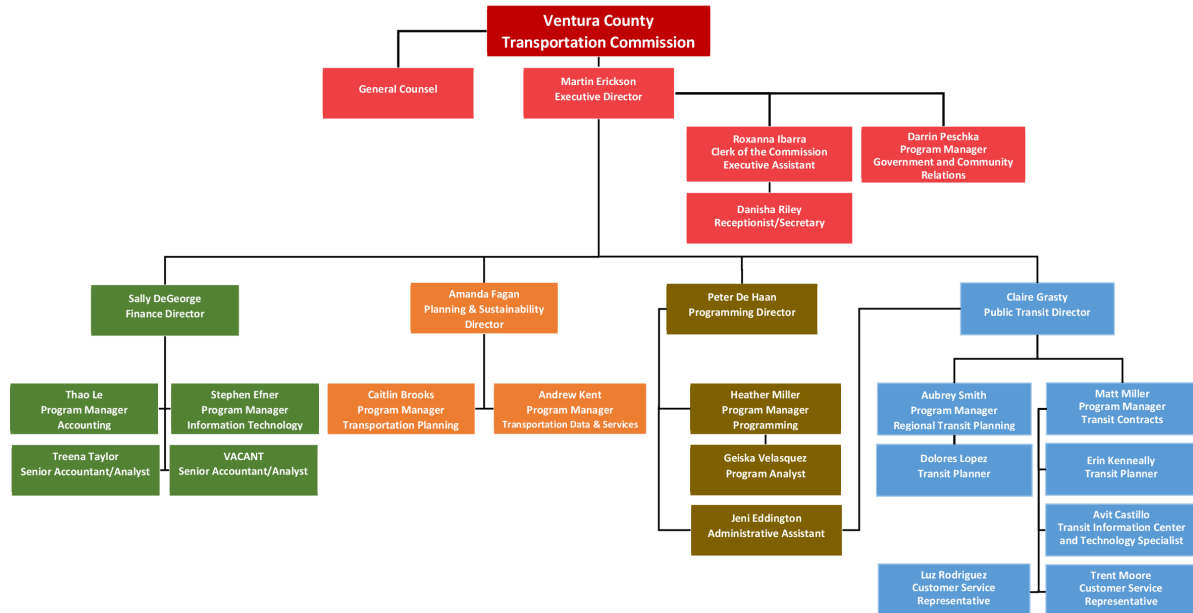
Chart 11 – CalPERS Pension Buck



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Staff Organizational Chart

Chart 12 – Staff Organization

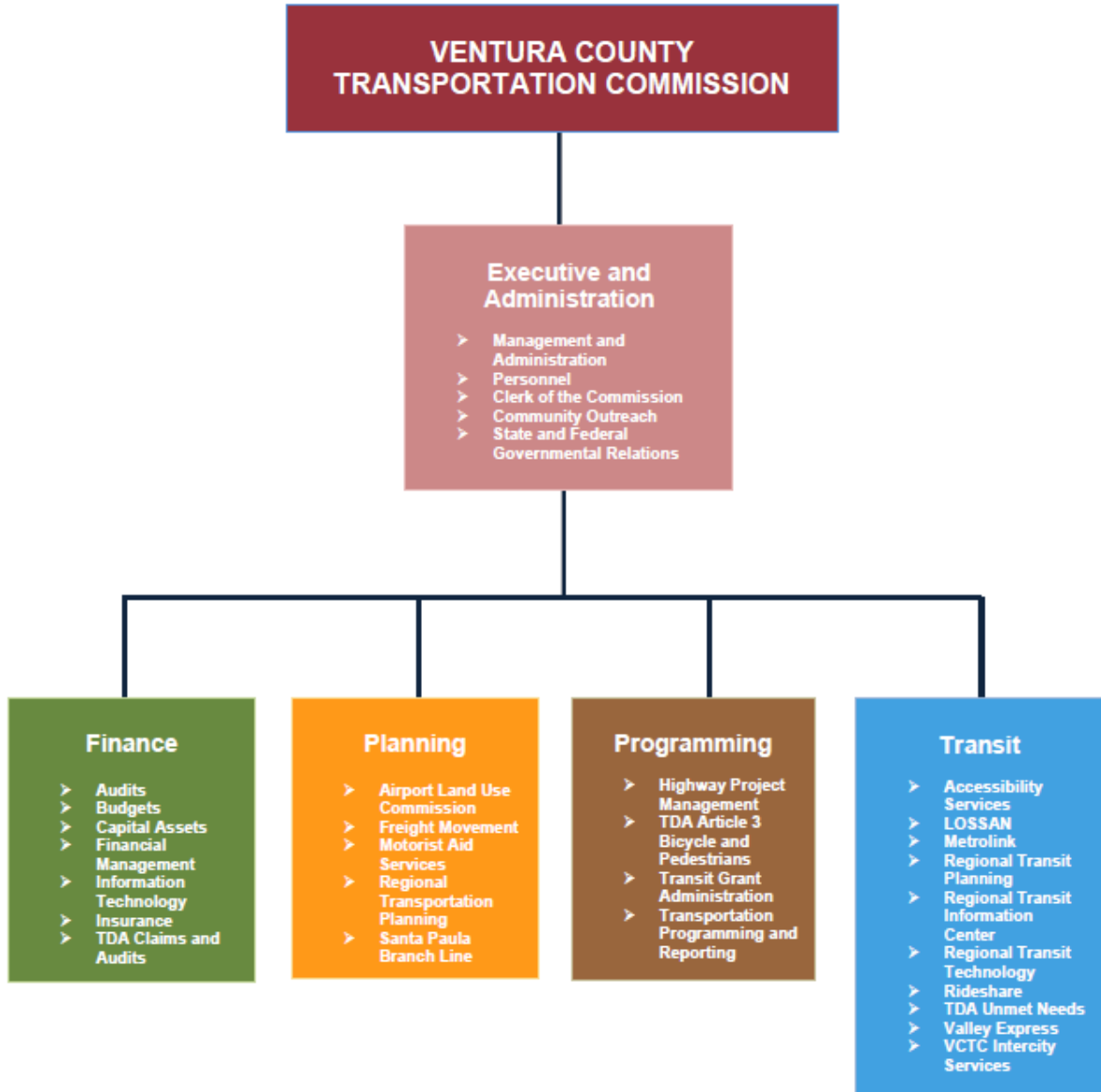


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Functional Organizational Chart

Chart 13 – Functional Organization



INDIRECT COST ALLOCATION PLAN

Indirect costs represent the expenditures that are attributable to the general operation of the organization but are not directly tied to a particular grant, contract, project function or activity. An indirect cost allocation plan (ICAP) is an accounting methodology that calculates and spreads agency-wide costs to projects that benefit from those services. ICAP's are designed to promote fair and equitable sharing of indirect costs and allow the "full" costs of services to be recognized. An indirect cost allocation plan is prepared so that the Ventura County Transportation Commission (VCTC) can charge indirect costs to projects and their associated funding sources. The ICAP rate is proportionately distributed to all budgets as a percentage of staff costs.

VCTC's indirect rate is calculated as a fixed rate with a carry-forward adjustment and thus changes each year. The fixed rate used is based on an estimate of the indirect costs for the period covered by the rate. When the actual costs for the fiscal year are determined after the audit is completed, any differences between the application of the fixed rate and actual costs will result in an over or under recovery of costs. The over or under recovery will be carried forward, as an adjustment to the calculation of the indirect cost rate, to the second fiscal year after the fiscal year covered by this plan. When applicable, the adjustment expense is paid out of the unassigned general fund balance and is shown under the Management and Administration budget task when over collected. If the costs were under collected, the adjustment is added to the indirect rate calculation and temporarily increasing the rate. The indirect costs were under-recovered in Fiscal Year 2021/2022 due to unfilled positions and, therefore, an adjustment of \$345,677 is needed to this year's indirect costs.

VCTC's indirect cost allocation plan rate is approved by its cognizant agency, the Federal Transit Administration (FTA), and reviewed for compliance by VCTC's independent auditors and the California Department of Transportation audits and investigations for State reimbursements. The ICAP complies with the FTA ICAP requirements, which include following the "Super Circular" or Title 2 U.S. Code of Federal Regulations (CFR) Part 200 and 225 as applicable.

The FTA approved VCTC's first ICAP for Fiscal Year 1996/1997, but the ICAP did not include indirect staff time. Beginning in Fiscal Year 2010/2011 VCTC incorporated indirect staff time into the ICAP instead of paying for the staff time directly with local funds. Included in these costs are all or partial hours from the following positions: Receptionist/Secretary, Clerk of the Commission, Program Manager - Information Technology, Finance Director, Program Manager - Accounting, and Senior Accountants.

As an example, an ICAP proportionately distributes the cost of the receptionist and the office lease expense to all budget tasks; therefore, all federal, state, and local funding sources contribute to the ICAP costs.

Indirect costs for Fiscal Year 2023/2024 total \$2,297,200 and increased by \$318,500 from Fiscal Year 2022/2023 to 2023/2024. Details of the changes are as follows:



The Salaries and Benefits line item increased by \$188,900 due to the costs associated with a proposed new Senior Accountant position budgeted at the fully burdened rate (\$164,300) and the costs associated with existing positions including proposed merit and COLA increases (\$24,600). Other adjustments to the indirect budget include a reduction of \$5,000 to the Communications line item to align with current costs. The Insurance line item is a place holder of a 20% increase or \$110,600 due to continued claims and losses of SDRMA members until the Special Districts Risk Management Authority (SDRMA) provides the new premium; Membership and Dues decreased by \$5,000 to align with current costs. Office costs increased by \$19,500 for annual software costs previously shown under the Management and Administration hardware/software line item but has been reclassified to indirect. The Lease line item for office and storage lease is estimated to increase by \$10,000 while Audit and Actuary services are expected to decrease by \$2,500 as it is anticipated that one fewer single audit will be needed. Finally, Legal Services are expected to increase by \$2,000 for the contracted rate increase.

Table 9 - *Indirect Cost Allocation Plan*, is a list of budgeted costs included in the indirect cost plan for this fiscal year and the previous fiscal year. Also included in Table 9 is the indirect cost allocation rate adjusted for prior year actual to budget reconciliations. Indirect costs rates fluctuate from year to year based on salaries, expenditures, and carry-forward adjustments.

Table 9 – Indirect Cost Allocation Plan

	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Fiscal Year 2023/2024	\$	% Of
Operating and Professional Costs:	Actual	Budget	Budget	Change	Change
Salaries and Benefits	\$ 895,585	\$ 900,700	\$1,089,600	188,900	21.0%
Bank Fees	467	4,500	4,500	0	0.0%
Books and Publications	448	1,500	1,500	0	0.0%
Business Meals	0	500	500	0	0.0%
Communications	20,437	30,000	25,000	-5,000	-16.7%
Insurance	454,491	528,000	638,600	110,600	20.9%
Maintenance and Repairs	3,549	15,000	15,000	0	-0.0%
Membership and Dues	1,921	10,000	5,000	-5,000	-50.0%
Mileage	82	1,500	1,500	0	0.0%
Miscellaneous	805	10,000	10,000	0	0.0%
Office	20,318	25,000	44,500	19,500	78.0%
Postage	2,227	5,000	5,000	0	0.0%
Printing	3,608	8,000	8,000	0	0.0%
Lease	193,474	206,000	216,000	10,000	4.9%
Training	3,753	7,000	7,000	0	0.0%
Travel and Conferences	3,579	6,000	6,000	0	0.0%
Audit and Actuary Services	70,726	73,000	70,500	-2,500	-3.4%
Legal Services	40,694	42,000	44,000	2,000	4.8%
Professional and Human Resources	<u>65,058</u>	<u>105,000</u>	<u>105,000</u>	0	0.0%
Subtotal	\$1,781,222	\$1,978,700	\$2,297,200		
Adjusted Overhead Rate	59.89%	66.55%	85.91%		



BUDGET SUMMARY PROGRAM SECTION

PROGRAM OVERVIEW

The Fiscal Year 2023/2024 budget is a comprehensive budget. It contains eight funds (the General, LTF, STA, SAFE, SPBL, SGR, VCTC Intercity and Valley Express funds) and is divided into six programs that support the public using VCTC’s mission and goals.

Each of the six programs consists of individual project or budget tasks. Details of each project budget can be found in the Program Task Budgets section and provide information about budget objectives, accomplishments, description, work elements, product, funding, and expenditures that support VCTC’s mission. Administrative support staff costs are allocated to all budget tasks via the indirect cost allocation plan. The total budgeted expenditures for Fiscal Year 2023/2024 are \$103,993,844 and include an estimated \$15.5 million for capital and depreciation expenses/expenditures. The significant nonrecurring capital expenditures within this budget are found within the Metrolink task budget of approximately \$12.8 million. The total budget expenditures decreased by 2.3% and are briefly explained in the program summaries with details in individual budget tasks.

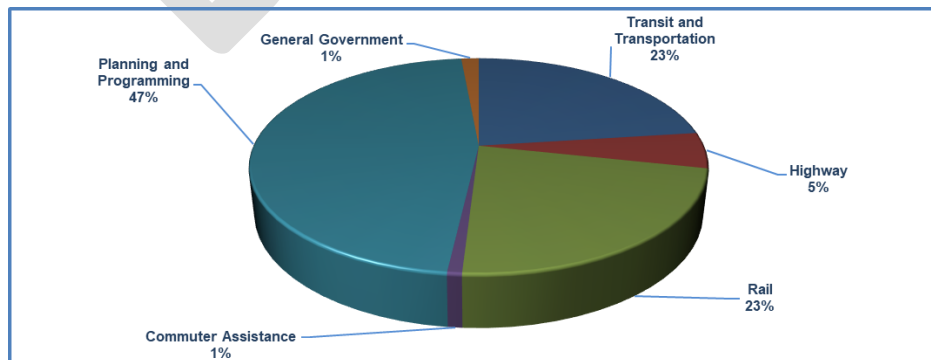
Below is a table and chart, which summarize these six programs: Table 10 - *Budgeted Expenditures Summary by Program*, and Chart 14 - *Budgeted Program Expenditures*.

Table 10 – Budgeted Expenditures Summary by Program

Program Budget Categories	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget*	Fiscal Year 2023/2024 Budget	% Of Change
Transit and Transportation	\$20,088,846	\$ 25,671,574	\$ 23,914,600	-6.8%
Highway	3,788,702	7,689,605	5,568,400	-27.6%
Rail	6,833,511	22,066,678	23,512,284	6.6%
Commuter Assistance	522,128	665,900	906,200	36.1%
Planning and Programming	31,622,554	48,043,629	48,552,460	1.1%
General Government	1,141,622	2,335,000	1,539,900	-34.1%
Total Program Budget	<u>\$63,997,363</u>	<u>\$106,472,386</u>	<u>\$103,993,844</u>	-2.3%

*Some budget tasks were amended after the Commission approved the budget in June 2022 (see budget task section for details).

Chart 14 – Budgeted Program Expenditures



TRANSIT AND TRANSPORTATION PROGRAM

The Transit and Transportation Program contains many tasks central to VCTC's role in providing regional support as the County's Transportation Commission. These tasks help the Commission to prioritize public transportation projects, facilitate State and federal public transit funding and utilize technology to better serve our community's transit and transportation needs. This Program improves mobility (for both regular and paratransit services) by providing transit and technological services where there are gaps in local jurisdiction's boundaries, commuter-oriented inter-county options, and regional leadership. This program consists of five budget tasks that provide detailed objectives and accomplishments of the activities supporting this program's goals and the agency's mission.

At \$23,914,600, the Transit and Transportation Program is 23% of the budget. Major changes to the Program budget task include a reduction of \$46,700 in the Accessibility Services budget for lower consultant costs. The Regional Transit Technology budget increased by a net of \$1.1 million for anticipated bus equipment replacements, improved signage, scheduling software and associated consultant costs reduced by staffing costs moved to the Regional Transit Information Center budget. The Transit Grant Administration budget decreased approximately \$3.5 million with the completion of local pass-through projects. This budget is expected to increase with the final budget when new pass-through projects are added. The Valley Express budget increased by \$377,100 largely due to increased contractor costs including implementation of the new demonstration service between Fillmore and Moorpark. The VCTC Intercity budget increased by \$328,200 due to increased bus contractor costs and bus equipment costs reduced by lower consultant costs. Some staffing costs were reallocated to the Regional Transit Information Center budget. Capital expenditures funded with FTA, LTF, STA and local funds are found within the Regional Transit Technology (\$715,000), Valley Express (\$4,000) and VCTC Intercity (\$1,985,000) budget. Administrative support staff costs were allocated to all budget tasks via the indirect cost allocation plan.

Details of each task can be found in the Program Task Budget Section. Below in Table 11 - *Transit and Transportation Program Budget Tasks*, is a listing of the individual tasks within this program.

Table 11 – Transit and Transportation Program Budget Tasks

Budget Tasks	Page #	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget*	Fiscal Year 2023/2024 Budget	% Of Change
Accessibility Services	68	\$ 401,333	\$ 513,000	\$ 466,300	-9.1%
Regional Transit Technology	70	604,126	899,500	2,004,300	122.8%
Transit Grant Administration	72	6,502,319	8,932,674	5,412,300	-39.4%
Valley Express	74	1,688,165	2,294,400	2,671,500	16.4%
VCTC Intercity Services	76	<u>10,892,903</u>	<u>13,032,000</u>	<u>13,360,200</u>	2.5%
Total Transit and Transportation Budget		<u>\$20,088,846</u>	<u>\$25,671,574</u>	<u>\$23,914,600</u>	-6.8%
Program Costs:					
Personnel		\$ 602,633	\$ 764,200	\$ 659,700	
Indirect		360,917	508,500	566,700	
Project		<u>19,125,296</u>	<u>24,398,874</u>	<u>22,688,200</u>	
Total Transit and Transportation Budget		<u>\$20,088,846</u>	<u>\$25,671,574</u>	<u>\$23,914,600</u>	
Full-Time Employee Equivalent		4.4	5.7	4.2	

*Some budget tasks were amended after the Commission approved the budget in June 2021 (see budget task section for details).



HIGHWAY PROGRAM

The Highway Program includes projects associated with the highways in Ventura County that VCTC implements, co-partners, and oversees. VCTC is taking its responsibility in efficiently moving people and goods to new levels through assuming agency management over highway development. Through the prioritization of federal and state highway improvement funds, VCTC is increasing the safety, efficiency, and mobility of the motoring public while addressing congestion relief on the State highways. This program consists of two budget tasks that provide detailed objectives and accomplishments of the activities supporting this program's goals and the agency's mission.

At \$5,568,400, the Highway Program is 5% of the budget. The Highway Project Management and Monitoring budget decreased just over \$2.3 million due to the partial completion of the consultant work on the U.S. 101 for preliminary engineering and environmental report documents. The project was delayed due to additional Caltrans review requirements and the EIR is now expected to be completed in late 2024. The Motorist Aid Services budget increased by \$246,000 due to a third round of the Incident Responder Grant program and a fourth beat of the Freeway Service Patrol reduced by lower costs for consultant services due to the sunseting of the SpeedInfo project. Capital expenditures funded with SAFE funds are found within the Motorist Aid Services task at \$8,000. Administrative support staff costs were allocated to all budget tasks via the indirect cost allocation plan.

Details of each task can be found in the Program Task Budget Section. Below in Table 12 - *Highway Program Budget Tasks*, is a listing of the individual tasks within this program.

Table 12 – Highway Program Budget Tasks

Budget Tasks	Page #	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget*	Fiscal Year 2023/2024 Budget	% Of Change
Highway Project Management	80	\$1,283,854	\$5,536,705	\$3,169,500	-42.8%
Motorist Aid Services	82	<u>2,504,848</u>	<u>2,152,900</u>	<u>2,398,900</u>	<u>11.4%</u>
Total Highway Budget		<u>\$3,788,702</u>	<u>\$7,689,605</u>	<u>\$5,568,400</u>	-27.6%
Program Costs:					
Personnel		\$ 57,772	\$ 108,400	\$ 93,800	
Indirect		34,599	72,000	80,500	
Project		<u>3,696,331</u>	<u>7,509,205</u>	<u>5,394,100</u>	
Total Highway Budget		<u>\$3,788,702</u>	<u>\$7,689,605</u>	<u>\$5,568,400</u>	
Full-Time Employee Equivalent		0.3	0.5	0.4	

*Some budget tasks were amended after the Commission approved the budget in June 2022 (see budget task section for details).



RAIL PROGRAM

The Rail Program represents the projects within Ventura County relating to the Commission's rail programs providing a safe and reliable rail (Metrolink and Amtrak) alternative. This program ensures Ventura residents have a broad spectrum of mobility choices. VCTC works in partnership with sister agencies to provide regional rail services going far beyond those areas served by bus and to increase rail service and ridership where possible. This Program also includes VCTC's efforts to preserve the SPBL right-of-way for future rail service while providing active transportation opportunities through a recreational multi-use path. This program consists of three budget tasks that provide detailed objectives and accomplishments of the activities supporting this program's goals and the agency's mission.

At \$23,512,284, the Rail Program is 23% of the budget and includes three project tasks. Major changes to the Program budget tasks include an increase to the LOSSAN budget of \$20,400 for additional staffing costs associated with LOSSAN studies and capital projects. The Metrolink Commuter Rail budget had a net increase of approximately \$1.1 million largely due to the increase in operational costs including additional weekend service and Camarillo Station ADA improvements. These cost increases were reduced by lower prior year capital costs for partial completion of projects. The Santa Paula Branch Line budget increased by \$340,500 due to additional consultant services related to a right-of-way survey, storm damage response and broadband deployment. Capital expenditures funded with LTF, STA, and SGR funds are found within the Metrolink task at \$12.8 million. Administrative support staff costs were allocated to all budget tasks via the indirect cost allocation plan.

Details of each task can be found in the Program Task Budget Section. Below in Table 13 - *Rail Program Budget Tasks*, is a listing of the individual tasks within this program.

Table 13 – Rail Program Budget Tasks

Budget Tasks	Page #	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget*	Fiscal Year 2023/2024 Budget	% Of Change
LOSSAN - Coast Rail Coordinating Council	86	\$ 33,860	\$ 51,000	\$ 71,400	40.0%
Metrolink Commuter Rail	88	6,197,808	21,427,378	22,512,084	5.1%
Santa Paula Branch Line	90	601,843	588,300	928,800	57.9%
Total Rail Budget		<u>\$6,833,511</u>	<u>\$22,066,678</u>	<u>\$23,512,284</u>	6.6%
Program Costs:					
Personnel		\$ 164,075	\$ 209,600	\$ 209,400	
Indirect		98,264	139,400	179,900	
Project		6,571,172	21,717,678	23,122,984	
Total Rail Budget		<u>\$6,833,511</u>	<u>\$22,066,678</u>	<u>\$23,512,284</u>	
Full-Time Employee Equivalent		0.8	1.1	1.1	

*Some budget tasks were amended after the Commission approved the budget in June 2022 (see budget task section for details).



COMMUTER ASSISTANCE PROGRAM

The Commuter Assistance Program promotes efficiency in mobility by connecting people to different modes of travel such as biking, walking, and carpooling. The Commuter Assistance Program also encourages residents and employers to reduce single vehicle trips and use alternative modes of transportation including ridesharing, public transportation, etc. VCTC takes an active role in increasing commuter's awareness of options to make individual choices in mobility. This program consists of two budget tasks that provide detailed objectives and accomplishments of the activities supporting this program's goals and the agency's mission.

At \$906,200, the Commuter Assistance Program is 1% of the budget. The Regional Transit Information Center budget increased by \$210,100, as all Regional Transit Information Center staff time is now shown under this budget and removed from the Regional Transit Technology and VCTC Intercity budgets for efficiency and better management and as such, the salary, fringe, and indirect costs have gone up. The Rideshare budget increased approximately \$30,200 for increased consultant and staffing costs. Administrative support staff costs were allocated to all budget tasks via the indirect cost allocation plan.

Details of each task can be found in the Program Task Budget Section. Below in Table 14 - *Commuter Assistance Program Budget Tasks*, is a listing of the individual tasks within this program.

Table 14 – Commuter Assistance Program Budget Tasks

Budget Tasks	Page #	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget*	Fiscal Year 2023/2024 Budget	% Of Change
Regional Transit Information Center	94	\$235,069	\$302,700	\$512,800	69.4%
Rideshare Programs	96	<u>287,059</u>	<u>363,200</u>	393,400	8.3%
Total Commuter Assistance Budget		<u>\$522,128</u>	<u>\$665,900</u>	\$906,200	36.1%
Program Costs:					
Personnel		\$161,013	\$192,500	\$296,300	
Indirect		96,431	128,200	254,700	
Project		<u>264,684</u>	<u>345,200</u>	355,200	
Total Commuter Assistance Budget		<u>\$522,128</u>	<u>\$665,900</u>	\$906,200	
Full-Time Employee Equivalent		1.4	1.5	3.0	

*Some budget tasks were amended after the Commission approved the budget in June 2022 (see budget task section for details).



PLANNING AND PROGRAMMING PROGRAM

Many of the agency's core responsibilities are of a planning, programming, and oversight nature. Regional planning provides a pathway to good mobility policies for both public transit and paratransit services. These policies are then fueled by the federal and State funds that programming makes available to many jurisdictions and agencies for implementation. Projects within this program focus on comprehensive, countywide transportation planning, congestion management, modeling, and forecasting, as well as studies to reduce congestion and improve mobility needs within the County. This program contains LTF, STA and SGR revenues that are passed through to local agencies for transit, bicycles and pedestrians, and streets and roads projects. This program consists of five budget tasks that provide detailed objectives and accomplishments of the activities supporting this program's goals and the agency's mission.

At \$48,552,460, the Planning and Programming programs is 47% of the budget. Major changes to the Program budget tasks include the Regional Transit Planning budget increased by \$335,000 largely due to increased ridership cost for the Youth Ride Free program as ridership continues to exceed expectations and offset by reduced consultant costs for the completion of the TIES and Coordinated Plan update. The Transportation Development Act budget had a net decrease of approximately \$65,900 for a \$70,000 increase in STA and SGR pass-through funds to local agencies just over a \$1 million increase in Article 8 and 4 allocations to local agencies offset by a \$1 million reduction in Article 3 bicycle and pedestrian awards as the prior year was a multi-year combined project award. The Transportation Programming and Reporting budget increased approximately \$225,000 for increased consultant and staffing costs. Administrative support staff costs were allocated to all budget tasks via the indirect cost allocation plan.

Details of each task can be found in the Program Task Budget Section. Below in Table 15 - *Planning and Programming Program Budget Tasks*, is a listing of the individual tasks within this program.

Table 15 – Planning and Programming Program Budget Tasks

Budget Tasks	Page #	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget*	Fiscal Year 2023/2024 Budget	% of Change
Airport Land Use Commission	100	\$ 8,859	\$ 44,900	\$ 50,300	12.0%
Regional Transit Planning	102	897,603	2,316,400	2,651,400	14.5%
Regional Transportation Planning	104	959,528	1,792,916	1,801,900	0.5%
TDA Administration	106	29,180,035	43,264,228	43,198,360	-0.2%
Transportation Programming & Reporting	108	576,529	625,185	850,500	36.0%
Total Planning & Programming Budget		<u>\$31,622,554</u>	<u>\$48,043,629</u>	<u>\$48,552,460</u>	1.1%
Program Costs:					
Personnel		\$ 1,023,605	\$ 1,231,000	\$ 1,289,100	
Indirect		613,037	819,200	1,107,300	
Project		29,985,912	45,993,429	46,156,060	
Total Planning & Programming Budget		<u>\$31,622,554</u>	<u>\$48,043,629</u>	<u>\$48,552,460</u>	
Full-Time Employee Equivalent		5.7	6.8	7.0	

*Some budget tasks were amended after the Commission approved the budget in June 2022 (see budget task section for details).



GENERAL GOVERNMENT PROGRAM

The General Government Program consists of administrative and support activities that do not fall under the more defined programs. These activities support the day-to-day operations and activities of the agency and the various programs contained within the other programs. The General Government Program ensures that funds flow smoothly and are accounted for according to the applicable regulations. This Program aims to increase community awareness and support the transit and transportation needs of the County including legislation and transportation funding. These tasks include financial management, legislative activities, intergovernmental relations, and public information. This program consists of three budget tasks that provide detailed objectives and accomplishments of the activities supporting this program's goals and the agency's mission.

At \$1,539,900, the General Government Program is 1% of the budget. Major changes to the Program budget tasks include an increase of \$30,900 to the Community Outreach budget for increased staffing costs offset by reduced consultant costs. The Management and Administration budget decreased approximately \$0.9 million as the previous year's budget included a one-time \$ 1 million pension liability payment to CalPERS to reduce pension liability offset by additional consultant costs to perform a salary survey as the last one for all staff was performed in 2009 as well as increased staffing costs. The State and Federal Governmental Relations budget increased by \$27,400 for increased staffing costs. Administrative support staff costs were allocated to all budget tasks via the indirect cost allocation plan.

Details of each task can be found in the Program Task Budget Section. Below in Table 16 - *General Government Program Budget Tasks*, is a listing of the individual tasks within this program.

Table 16 – General Government Program Budget Tasks

Budget Tasks	Page #	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget*	Fiscal Year 2023/2024 Budget	% of Change
Community Outreach	112	\$ 405,795	\$ 488,200	\$ 519,100	6.3%
Management and Administration	114	535,253	1,596,300	742,900	-53.5%
State and Federal Governmental Relations	116	<u>200,574</u>	<u>250,500</u>	<u>277,900</u>	10.9%
Total General Government Budget		<u>\$1,141,622</u>	<u>\$2,335,000</u>	<u>\$1,539,900</u>	-34.1%
Program Costs:					
Personnel		\$ 471,326	\$ 492,900	\$ 528,000	
Indirect		282,277	328,200	453,500	
Project		<u>388,019</u>	<u>1,513,900</u>	<u>558,400</u>	
Total General Government Budget		<u>\$1,141,622</u>	<u>\$2,335,000</u>	<u>\$1,539,900</u>	
Full-Time Employee Equivalent		7.3	7.4	8.3	

*Some budget tasks were amended after the Commission approved the budget in June 2022 (see budget task section for details).





FUND BUDGETS AND BALANCES SECTION

FUND BUDGETS

VCTC’s budget is comprised of eight funds: a general fund, five special revenue funds and two enterprise funds. The Governmental Funds consist of the general fund and five special revenue funds: Local Transportation Fund (LTF), State Transit Assistance (STA), State of Good Repair (SGR), Service Authority for Freeway Emergencies (SAFE), and Santa Paula Branch Line (SPBL) funds. The two enterprise funds are the VCTC Intercity and Valley Express funds. All VCTC’s funds are budgeted and account for many projects within the twenty budget tasks (see Table 17– *Budget Task by Fund Type*.) The governmental funds are budgeted using the modified accrual basis of accounting and the enterprise funds are budgeted using the accrual basis of accounting. All funds are included in both the budget and Annual Comprehensive Financial Report (ACFR). The major funds include the General Fund, Local Transportation Fund (LTF), State Transit Assistance (STA) fund, Valley Express fund and VCTC Intercity fund. The minor funds include the Service Authority for Freeway Emergencies (SAFE), State of Good Repair (SGR) and the Santa Paula Branch Line (SPBL) funds. VCTC does not have a Debt Service fund as it currently has no debt issuance. VCTC does not have a Capital Projects funds. Capital projects are found within individual budget tasks.

Table 17 – Budget Tasks by Fund Type

General Fund	Special Revenue Funds	Enterprise Funds
Accessibility Services	Service Authority for Freeway Emergencies Fund	Valley Express Fund
Airport Land Use Commission	- Motorist Aid Services	- Valley Express
Motorist Aid Services		
Community Outreach	Local Transportation Fund	VCTC Intercity Fund
Highway Project Management & Monitoring	- TDA Administration	- VCTC Intercity Services
LOSSAN & Coast Rail Council		
Management & Administration	State Transit Assistance Fund	
Metrolink Commuter Rail	- TDA Administration	
Regional Transit Information Center		
Regional Transportation Planning	State of Good Repair Fund	
Regional Transit Planning	- TDA Administration	
Regional Transit Technology		
Rideshare Programs	Santa Paula Branch Line	
Santa Paula Branch Line	- Santa Paula Branch Line	
State & Federal Governmental Relations		
TDA Administration		
Transit Grant Administration		
Transportation Programming & Reporting		

Details of the Fiscal Year 2023/2024 budget by Fund, Program, and Budget Task with summaries of revenues, expenditures and fund balance can be found in Table 18 - *Budget Summary by Fund*.



Table 18 – Budget Summary by Fund

VENTURA COUNTY TRANSPORTATION COMMISSION									
BUDGET SUMMARY BY FUND									
FISCAL YEAR 2023/2024									
	GENERAL FUND	LTF	STA	SAFE	SGR	SPBL	VCTC INTERCITY	VALLEY EXPRESS	TOTAL
REVENUES									
Federal Grants	12,423,275	-	-	-	-	-	3,700,161	1,287,731	17,411,167
State Grants	3,320,929	-	-	1,025,700	-	-	-	-	4,346,629
Local Transportation Fund	-	46,000,000	-	-	-	-	-	-	46,000,000
State Transit Assistance	-	-	11,556,909	-	-	-	-	-	11,556,909
State of Good Repair	-	-	-	-	1,552,466	-	-	-	1,552,466
Vehicle Registration Fees	-	-	-	800,000	-	-	-	-	800,000
Local, Investment, and Other Revenues	73,800	350,000	350,000	70,000	120,000	385,000	2,343,169	1,383,769	5,075,738
Total Revenues	15,818,004	46,350,000	11,906,909	1,895,700	1,672,466	385,000	6,043,330	2,671,500	86,742,909
EXPENDITURES									
Transit and Transportation									
Accessibility Services	466,300	-	-	-	-	-	-	-	466,300
Regional Transit Technology	2,004,300	-	-	-	-	-	-	-	2,004,300
Transit Grant Administration	5,412,300	-	-	-	-	-	-	-	5,412,300
Valley Express	-	-	-	-	-	-	-	2,671,500	2,671,500
VCTC Intercity Services	-	-	-	-	-	-	13,360,200	-	13,360,200
Total Transit and Transportation Budget	7,882,900	-	-	-	-	-	13,360,200	2,671,500	23,914,600
Highway									
Highway Project Management & Monitoring	3,169,500	-	-	-	-	-	-	-	3,169,500
Motorist Aid Services	66,400	-	-	2,332,500	-	-	-	-	2,398,900
Total Highway Budget	3,235,900	-	-	2,332,500	-	-	-	-	5,568,400



**VENTURA COUNTY TRANSPORTATION COMMISSION
BUDGET SUMMARY
FISCAL YEAR 2023/2024**

	GENERAL FUND	LTF	STA	SAFE	SGR	SPBL	VCTC INTERCITY	VALLEY EXPRESS	TOTAL
Rail									
LOSSAN - Coast Rail Coordinating Council	71,400	-	-	-	-	-	-	-	71,400
Metrolink Commuter Rail	22,512,084	-	-	-	-	-	-	-	22,512,084
Santa Paula Branch Line	102,300	-	-	-	-	826,500	-	-	928,800
Total Rail Budget	22,685,784	-	-	-	-	826,500	-	-	23,512,284
Commuter Assistance									
Regional Transit Information Center	512,800	-	-	-	-	-	-	-	512,800
Rideshare Programs	393,400	-	-	-	-	-	-	-	393,400
Total Commuter Assistance Budget	906,200	-	-	-	-	-	-	-	906,200
Planning and Programming									
Airport Land Use Commission	50,300	-	-	-	-	-	-	-	50,300
Regional Transit Planning	2,651,400	-	-	-	-	-	-	-	2,651,400
Regional Transportation Planning	1,801,900	-	-	-	-	-	-	-	1,801,900
TDA Administration	165,300	42,389,256	567,562	-	76,242	-	-	-	43,198,360
Transportation Programming and Reporting	850,500	-	-	-	-	-	-	-	850,500
Total Planning and Programming Budget	5,519,400	42,389,256	567,562	-	76,242	-	-	-	48,552,460
General Government									
Community Outreach	519,100	-	-	-	-	-	-	-	519,100
Management and Administration	742,900	-	-	-	-	-	-	-	742,900
State and Federal Governmental Relations	277,900	-	-	-	-	-	-	-	277,900
Total General Government Budget	1,539,900	-	-	-	-	-	-	-	1,539,900



**VENTURA COUNTY TRANSPORTATION COMMISSION
BUDGET SUMMARY
FISCAL YEAR 2023/2024**

	GENERAL FUND	LTF	STA	SAFE	SGR	SPBL	VCTC INTERCITY	VALLEY EXPRESS	TOTAL
Total Expenditures	41,770,084	42,389,256	567,562	2,332,500	76,242	826,500	13,360,200	2,671,500	103,993,844
Revenues Over (Under) Expenditures	(25,952,080)	3,960,744	11,339,347	(436,800)	1,596,224	(441,500)	(7,316,870)	-	(17,250,935)
Other Financing Sources (Uses)									
Transfers In (Out)	22,509,084	(11,177,500)	(9,721,467)	(66,400)	(7,477,087)	441,500	5,491,870	-	-
Fund Balance Beginning of Year	3,510,470	11,759,671	20,593,849	3,714,184	7,326,529	25,367	9,423,858	-	56,353,928
Less Contingency Reserve	(50,000)	(4,100,000)		(1,515,000)	-	-	-	-	(5,665,000)
Less Capital and Accrual Adjustments	-		-	-	-	-	(7,598,858)	-	(7,598,858)
Unassigned Fund Balance End of Year	17,474	442,915	22,211,729	1,695,984	1,445,666	25,367	-	-	25,839,135

LTF, STA, SAFE, SPBL and SGR funds are "transferred" to the general fund to pay for project or staffing expenditures shown within the general fund. STA is also transferred to the VCTC Intercity fund and SPBL fund for project expenses. The General, LTF, STA, VCTC Intercity and Valley Express are major funds; the SAFE, SGR and SPBL are non-major funds. The LTF, STA, SAFE, SGR and SPBL funds are special revenue funds; The VCTC Intercity and Valley Express funds are enterprise funds.



General Fund

The general fund of the Commission is used to account for all activities not legally required or designated by the Commission to be accounted for separately. For many public agencies, the general fund is the largest fund; however, the Commission's largest revenue source is the Local Transportation Fund, a special revenue fund. In addition to Commission administration and general operations found in General Government, other general fund activities include tasks found within the transit and transportation program, highways program, rail program and planning and programming program. The General Fund is a major fund.

The sources for the general fund consist of various federal, state, and local reimbursements, investment income and transfers from LTF, STA, SAFE, SPBL and SGR. These resources are used to support and administer activities within all programs and budgets except for the enterprise funds (VCTC Intercity and Valley Express) that are fully contained within those funds (see Chart 15 *General Fund Sources* and Chart 16 *General Fund Uses*).

Chart 15 – General Fund Sources

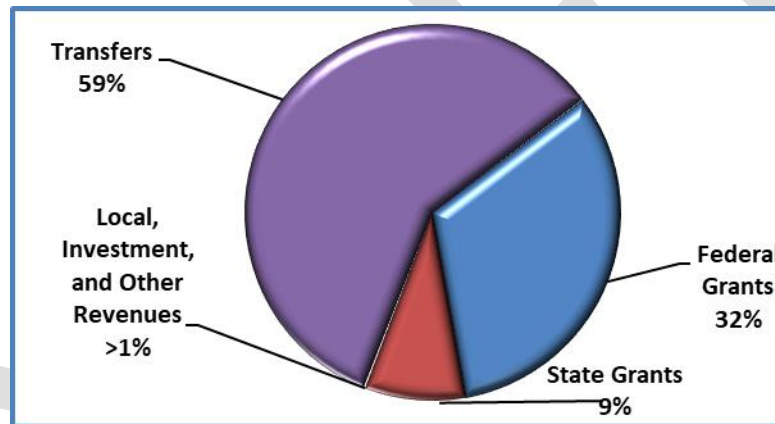
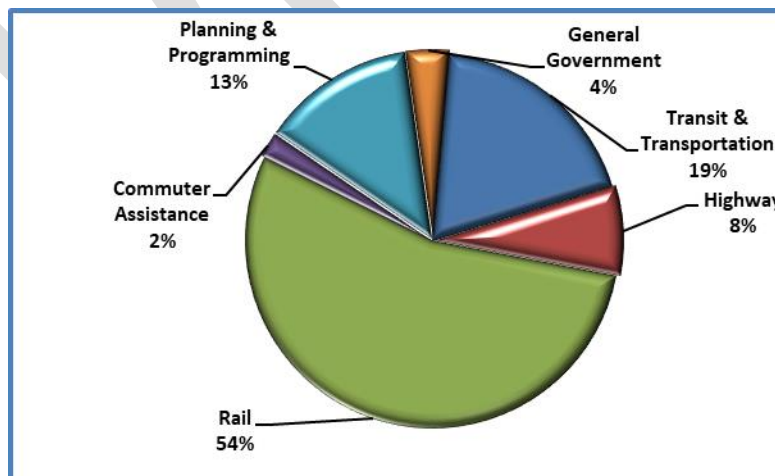


Chart 16 – General Fund Uses



Major changes to the budget from the previous year are included within each budget task detail but a summary of changes within the General Fund activities are:

- The Revenues decreased by 21.4 percent overall in Fiscal Year 2023/2024 as follows:
 - FTA funds decreased approximately \$2.0 million with the exhaustion of CARES and ARP funding and return to regular FTA funding that usually requires a local match offset by completed projects. The new pass-through funding to local agencies will be added with the final budget.
 - Federal funds were further reduced by \$2.3 million with STP funds for the Highway Project Managements project as the project is partially completed.
 - State grant funding remained relatively flat with a moderate increase of approximately \$38,000.
 - Local funds remained relatively flat with a small increase of under \$500.
- The Expenditures decreased 8.1% overall in Fiscal Year 2023/2024 as follows:
 - In the Transit and Transportation Program:
 - A \$46,700 decrease in the Accessibility Services budget for decreased consultant costs.
 - A \$1.1 million increase in the Regional Transit Technology budget for vehicle replacements, improved signage, and scheduling software.
 - A \$3.5 million decrease in the Transit Grant Administration budget for the completion of federal pass-through sub-recipient projects. New pass-through projects will be added with the final budget.
 - In the Highway Program:
 - A \$2.3 million decrease in the Highway Project Management and Monitoring budget is largely due to the partial completion of the U.S. 101 PAED study.
 - In the Rail Program:
 - A \$1.1 million increase in the Metrolink budget for additional operational and capital costs associated with the Camarillo Station ADA improvements offset by a reduction in partial completion of other capital projects.
 - In the Commuter Assistance Program:
 - A \$210,100 increase as staff time is now shown under this budget and removed from the Regional Transit Technology and VCTC Intercity budgets for efficiency and better management.
 - In the Planning and Programming Program:
 - A \$0.3 million increase in Regional Transit Planning for the Youth Ride Free program offset by reduced consultant costs for the Coordinated Plan and TIES studies.
 - A \$0.2 million increase in Transportation Programming and Reporting for consultant and staffing costs.
 - In the General Government Program:
 - A \$0.9 million decrease in Management and Administration for increased consultant costs for a staff salary survey offset by the reduction of last year's one-time pension liability payment.
- Transfers in/out decreased by 5.1% or \$1.2 million due to normal project fluctuation.
- The Contingency Reserve for the general fund remains at \$50,000.
- The fund balance is expected to be \$67,474 after the beginning fund balance was adjusted for anticipated changes and carry-over funding expended.



The actual information for Fiscal Year 2021/2022 and the budgeted information for Fiscal Years 2022/2023 and 2023/2024 are also included in Table 19 - *General Fund Fiscal Years 2021/2022 to 2023/2024*.

Table 19 – General Fund Fiscal Years 2021/2022 to 2023/2024

	FY 2021/2022	FY 2022/2023	General Fund FY 2023/2024	\$ Change	% Change
	Actual	Projected Budget	Budget	Budget Years	Budget Years
REVENUES					
Federal Grants	9,544,037	16,775,346	12,423,275	(4,352,071)	-25.9%
State Grants	2,020,191	3,282,696	3,320,929	38,233	1.2%
Local, Investment, and Other Revenues	75,073	73,354	73,800	446	0.6%
Total Revenues	11,639,301	20,131,396	15,818,004	(4,313,392)	-21.4%
EXPENDITURES					
Transit and Transportation					
Accessibility Services	401,333	513,000	466,300	(46,700)	-9.1%
Regional Transit Technology	604,126	899,500	2,004,300	1,104,800	122.8%
Transit Grant Administration	6,502,319	8,932,674	5,412,300	(3,520,374)	-39.4%
Total Transit and Transportation Budget	7,507,778	10,345,174	7,882,900	(2,462,274)	-23.8%
Highway					
Highway Project Management & Monitoring	1,283,854	5,536,705	3,169,500	(2,367,205)	-42.8%
Motorist Aid Services	33,861	53,400	66,400	13,000	24.3%
Total Highway Budget	1,317,715	5,590,105	3,235,900	(2,354,205)	-42.1%
Rail					
LOSSAN - Coast Rail Coordinating Council	33,860	51,000	71,400	20,400	40.0%
MetroLink Commuter Rail	6,197,808	21,427,378	22,512,084	1,084,706	5.1%
Santa Paula Branch Line	115,624	86,800	102,300	15,500	17.9%
Total Rail Budget	6,347,292	21,565,178	22,685,784	1,120,606	5.2%
Commuter Assistance					
Regional Transit Information Center	235,069	302,700	512,800	210,100	69.4%
Rideshare Programs	287,059	363,200	393,400	30,200	8.3%
Total Commuter Assistance Budget	522,128	665,900	906,200	240,300	36.1%
Planning and Programming					
Airport Land Use Commission	8,859	44,900	50,300	5,400	12.0%
Regional Transit Planning	897,603	2,316,400	2,651,400	335,000	14.5%
Regional Transportation Planning	959,528	1,792,916	1,801,900	8,984	0.5%
TDA Administration	127,349	164,300	165,300	1,000	0.6%
Transportation Programming and Reporting	576,529	625,185	850,500	225,315	36.0%
Total Planning and Programming Budget	2,569,868	4,943,701	5,519,400	575,699	11.6%
General Government					
Community Outreach	405,795	488,200	519,100	30,900	6.3%
Management and Administration	535,253	1,596,300	742,900	(853,400)	-53.5%
State and Federal Governmental Relations	200,574	250,500	277,900	27,400	10.9%
Total General Government Budget	1,141,622	2,335,000	1,539,900	(795,100)	-34.1%
Total Expenditures	19,406,403	45,445,058	41,770,084	(3,674,974)	-8.1%
Revenues Over/(Under) Expenditures	(7,767,102)	(25,313,662)	(25,952,080)	(638,418)	2.5%
Other Financing Sources (Uses)					
Transfers In (Out)	7,499,268	23,710,246	22,509,084	(1,201,162)	-5.1%
Fund Balance Beginning of Year	3,634,735	1,655,343	3,510,470	1,855,127	112.1%
Less Contingency Reserve	(50,000)	(50,000)	(50,000)	-	0.0%
Less Capital and Accrual Adjustments	(411,230)	-	-	-	0.0%
Unassigned Fund Balance End of Year	2,905,671	1,927	17,474	15,547	806.8%



Special Revenue Funds

The Commission's special revenue funds are restricted legally or by Commission action to use for revenues from the Local Transportation Fund, State Transit Assistance, State of Good Repair, Service Authority for Freeway Emergencies, and the Santa Paula Branch Line funds. Individual special revenue fund budgets are presented in Tables 20-24.

Local Transportation Fund

The Local Transportation Fund (LTF) special revenue fund derives its revenue from one quarter of one cent of the state sales tax that is returned to the source. Through the apportionment process, it provides Countywide funding for public transit and transportation, streets and roads, bicycle and pedestrian projects, planning, and administration.

The County Auditor-Controller estimates that there will be an increase of \$3.7 million in sales tax receipts in Fiscal Year 2023/2024. It is estimated interest revenues will increase by \$320,000. Funds passed-through to local agencies remains relatively flat due to a lower carry-in balance. There is a moderate decrease in transfers out of \$264,000 to the General Fund and the Santa Paula Branch Line Fund for a normal fluctuation of activities. A contingency reserve of approximately 10% of funds passed through to local agencies for Article 4 and 8 activities is set aside to act as a buffer for economic downturns and if revenues received are lower than as budgeted. This allows VCTC to make an adjustment in the following year instead of revising the LTF apportionment in the current year. The fund balance is expected to increase by \$392,000 as the fund balance is apportioned to local agencies. The LTF is considered a major fund.

The actual information for Fiscal Year 2021/2022 and the budgeted information for Fiscal Years 2022/2023 and 2023/2024 are included in Table 20 - *Local Transportation Fund Fiscal Years 2021/2022 to 2023/2024*.

Table 20 – Local Transportation Fund Fiscal Years 2021/2022 to 2023/2024

	Local Transportation Fund				
	FY 2021/2022 Actual	FY 2022/2023 Projected Budget	FY 2023/2024 Budget	\$ Change Budget Years	% Change Budget Years
REVENUES					
Local Transportation Fund	45,616,382	42,300,000	46,000,000	3,700,000	8.7%
Local, Investment, and Other Revenues	-	30,000	350,000	320,000	1066.7%
Total Revenues	45,616,382	42,330,000	46,350,000	4,020,000	9.5%
EXPENDITURES					
Planning and Programming					
TDA Administration	28,348,318	42,383,246	42,389,256	6,010	0.0%
Total Planning and Programming Budget	28,348,318	42,383,246	42,389,256	6,010	0.0%
Total Expenditures	28,348,318	42,383,246	42,389,256	6,010	0.0%
Revenues Over/(Under) Expenditures	17,268,064	(53,246)	3,960,744	4,013,990	-7538.6%
Other Financing Sources (Uses)					
Transfers In (Out)	(6,402,476)	(10,913,640)	(11,177,500)	(263,860)	2.4%
Fund Balance Beginning of Year	15,177,134	15,047,451	11,759,671	(3,287,780)	-21.8%
Less Contingency Reserve		(4,030,000)	(4,100,000)	(70,000)	1.7%
Less Capital and Accrual Adjustments	(203,549)	-	-	-	0.0%
Unassigned Fund Balance End of Year	25,839,173	50,565	442,915	392,350	775.9%



State Transit Assistance Fund

The State Transit Assistance (STA) special revenue fund derives its revenue from allocations of gas tax revenues designated for bus and rail transit operations and capital requirements. The State allocation is based on estimates of diesel fuel sales tax revenues provided by the Controller of the State, subject to an annual state budget appropriation. Use of the funds are approved by the Commission as part of the annual budget process.

The STA revenues are estimated to increase by \$2.5 million as allocated by the State. Interest is estimated to increase by \$310,000. There is a \$55,100 decrease in expenditures for pass-through funds as carry-over funding was disbursed in the previous year. A \$694,00 decrease in transfers-out to the General Fund, Santa Paula Branch Line Fund and VCTC Intercity Fund for associated activities due to normal fluctuation in needs in Fiscal Year 2023/2024. The fund balance is expected to increase by \$5.8 million since the beginning fund balance was adjusted for anticipated changes. Although not budgeted, these funds could be used (thus lowering the fund balance) for nonrecurring capital costs associated with Metrolink Capital and rehabilitation expenditures, possible bus purchases for the VCTC Intercity Service or other transit projects benefiting the County. The STA fund is considered a major fund.

The actual information for Fiscal Year 2021/2022 and the budgeted information for Fiscal Years 2022/2023 and 2023/2024 are included in Table 21 - *State Transit Assistance Fund Fiscal Years 2021/2022 to 2023/2024*.

Table 21 – State Transit Assistance Fund Fiscal Years 2021/2022 to 2023/2024

State Transit Assistance Fund					
	FY 2021/2022	FY 2022/2023	FY 2023/2024	\$ Change	% Change
	Actual	Projected Budget	Budget	Budget Years	Budget Years
REVENUES					
State Transit Assistance	8,762,831	9,038,926	11,556,909	2,517,983	27.9%
Local, Investment, and Other Revenues	-	40,000	350,000	310,000	775.0%
Total Revenues	8,762,831	9,078,926	11,906,909	2,827,983	31.1%
EXPENDITURES					
Planning and Programming					
TDA Administration	633,445	622,665	567,562	(55,103)	-8.8%
Total Planning and Programming Budget	633,445	622,665	567,562	(55,103)	-8.8%
Total Expenditures	633,445	622,665	567,562	(55,103)	-8.8%
Revenues Over/(Under) Expenditures	8,129,386	8,456,261	11,339,347	2,883,086	34.1%
Other Financing Sources (Uses)					
Transfers In (Out)	(4,130,150)	(10,415,467)	(9,721,467)	694,000	-6.7%
Fund Balance Beginning of Year	17,598,321	18,334,530	20,593,849	2,259,319	12.3%
Less Contingency Reserve	-	-	-	-	0.0%
Less Capital and Accrual Adjustments	(219,102)	-	-	-	0.0%
Unassigned Fund Balance End of Year	21,378,455	16,375,324	22,211,729	5,836,405	35.6%



Service Authority for Freeway Emergencies Fund

The Service Authority for Freeway Emergencies (SAFE) special revenue fund derives its revenue from the \$1 per vehicle registration fee levied by the State on all registered vehicles within the County. It funds the motorist aid assistance with the emergency call boxes located strategically on the highways throughout the County. Use of the funds are approved by the Commission as part of the annual budget process.

In Fiscal Year 2023/2024, revenues are expected to remain relatively flat with a \$60,000 increase in interest revenues. Expenditures are approximately \$233,000 higher with the third cycle of the incident responder grant and increased Freeway Service Patrol costs. Transfers out to the general fund cover staff time associated with SAFE funded projects increased by \$13,000. A contingency reserve of \$1.5 million is set aside for capital purposes to assure funds are available when needed. The fund balance is expected to decrease approximately \$360,000 after the beginning fund balance was adjusted for anticipated changes for increased one-time expenditures. The SAFE fund is considered a non-major fund.

The actual information for Fiscal Year 2021/2022 and the budgeted information for Fiscal Years 2022/2023 and 2023/2024 are included in Table 22 - *Service Authority for Freeway Emergencies Fund Fiscal Years 2021/2022 to 2023/2024*.

**Table 22 – Service Authority for Freeway Emergencies Fund
Fiscal Years 2021/2022 to 2023/2024**

	Service Authority for Freeway Emergencies				
	FY 2021/2022 Actual	FY 2022/2023 Projected Budget	FY 2023/2024 Budget	\$ Change Budget Years	% Change Budget Years
REVENUES					
Vehicle Registration Fees	808,250	810,000	800,000	(10,000)	-1.2%
State Grants	767,386	1,016,900	1,025,700	8,800	0.9%
Local, Investment, and Other Revenues	60	10,000	70,000	60,000	600.0%
Total Revenues	1,575,696	1,836,900	1,895,700	58,800	3.2%
EXPENDITURES					
Highway					
Motorist Aid Services	2,470,988	2,099,500	2,332,500	233,000	11.1%
Total Highway Budget	2,470,988	2,099,500	2,332,500	233,000	11.1%
Total Expenditures	2,470,988	2,099,500	2,332,500	233,000	11.1%
Revenues Over/(Under) Expenditures	(895,292)	(262,600)	(436,800)	(174,200)	66.3%
Other Financing Sources (Uses)					
Transfers In (Out)	(33,861)	(53,400)	(66,400)	(13,000)	24.3%
Fund Balance Beginning of Year	4,994,852	3,887,427	3,714,184	(173,243)	-4.5%
Less Contingency Reserve	(1,515,000)	(1,515,000)	(1,515,000)	-	0.0%
Less Capital and Accrual Adjustments	(35,515)	-	-	-	0.0%
Unassigned Fund Balance End of Year	2,515,184	2,056,427	1,695,984	(360,443)	-17.5%



State of Good Repair Fund

The State of Good Repair (SGR) special revenue fund derives its revenue from allocations provided from SB 1 (The Road Repair and Accountability Act of 2017), which apportions funding by formula directly to California’s transit operators and regional transportation agencies. Funds are eligible for any transit related capital maintenance, rehabilitation, and capital project purposes meeting Caltrans’ eligibility requirements. Use of the funds are approved by the Commission as part of the annual budget process.

The State of Good Repair revenues are expected to increase by \$63,688. Interest revenues will increase by \$110,000 due to higher rates and balances. It is expected that approximately \$76,000 will be passed through to local agencies while \$7.5 million will be transferred out to the General Fund for Metrolink activities which includes funding from prior years. The fund balance is expected to increase by approximately \$1 million for adjustments to prior revenues. The SGR fund is considered a non-major fund.

The actual information for Fiscal Year 2021/2022 and the budgeted information for Fiscal Years 2022/2023 and 2023/2024 are included in Table 23 - *State of Good Repair Fund Fiscal Years 2021/2022 to 2023/2024*.

Table 23 – State of Good Repair Fund Fiscal Years 2021/2022 to 2023/2024

State of Good Repair Fund					
	FY 2021/2022	FY 2022/2023	FY 2023/2024	\$ Change	% Change
	Actual	Projected Budget	Budget	Budget Years	Budget Years
REVENUES					
State of Good Repair	1,433,005	1,488,778	1,552,466	63,688	4.3%
Local, Investment, and Other Revenues	-	10,000	120,000	110,000	1100.0%
Total Revenues	1,433,005	1,498,778	1,672,466	173,688	11.6%
EXPENDITURES					
Planning and Programming					
TDA Administration	70,922	94,017	76,242	(17,775)	-18.9%
Total Planning and Programming Budget	70,922	94,017	76,242	(17,775)	-18.9%
Total Expenditures	70,922	94,017	76,242	(17,775)	-18.9%
Revenues Over/(Under) Expenditures	1,362,083	1,404,761	1,596,224	191,463	13.6%
Other Financing Sources (Uses)					
Transfers In (Out)	(117,962)	(7,775,033)	(7,477,087)	297,946	-3.8%
Fund Balance Beginning of Year	5,183,759	6,782,374	7,326,529	544,155	8.0%
Less Contingency Reserve	-	-	-	-	0.0%
Less Capital and Accrual Adjustments	(68,179)	-	-	-	0.0%
Unassigned Fund Balance End of Year	6,359,701	412,102	1,445,666	1,033,564	250.8%



Santa Paula Branch Line Fund

The Santa Paula Branch Line (SPBL) special revenue fund accounts for state and local resources provided to cover the costs associated with the Santa Paula Branch Line in the Santa Clara River Valley. The branch line includes several bicycle and pedestrian trails as well as preserves the right-of-way for future projects. Use of the funds are approved by the Commission as part of the annual budget process.

At this time, it is expected that local revenues will remain flat in Fiscal Year 2023/2024. It is expected that expenditures will increase \$325,000 for additional consultant costs. Transfers-out to the general fund cover staff time associated with SPBL funded projects and are netted with the Transfers-in which consist of STA and LTF funds to pay for staff and operations for a net increase of approximately \$325,000. The fund balance at \$25,367 will be available for future expenditures. The SPBL fund is considered a non-major fund.

The actual information for Fiscal Year 2021/2022 and the budgeted information for Fiscal Years 2022/2023 and 2023/2024 are included in Table 24 - *Santa Paula Branch Line Fund Fiscal Years 2021/2022 to 2023/2024*.

Table 24 – Santa Paula Branch Line Fund Fiscal Years 2021/2022 to 2023/2024

	Santa Paula Branch Line Fund				
	FY 2021/2022 Actual	FY 2022/2023 Projected Budget	FY 2023/2024 Budget	\$ Change Budget Years	% Change Budget Years
REVENUES					
Local, Investment, and Other Revenues	345,971	385,000	385,000	-	0.0%
Total Revenues	345,971	385,000	385,000	-	0.0%
EXPENDITURES					
Rail					
Santa Paula Branch Line	486,219	501,500	826,500	325,000	64.8%
Total Rail Budget	486,219	501,500	826,500	325,000	64.8%
Total Expenditures	486,219	501,500	826,500	325,000	64.8%
Revenues Over/(Under) Expenditures	(140,248)	(116,500)	(441,500)	(325,000)	279.0%
Other Financing Sources (Uses)					
Transfers In (Out)	140,619	116,500	441,500	325,000	279.0%
Fund Balance Beginning of Year	25,367	25,367	25,367	-	0.0%
Less Contingency Reserve	-	-	-	-	0.0%
Less Capital and Accrual Adjustments	(371)	-	-	-	0.0%
Unassigned Fund Balance End of Year	25,367	25,367	25,367	-	0.0%

Enterprise Funds

The Commission has two enterprise funds: VCTC Intercity and Valley Express. These funds reflect the business-type operations of two transit systems within the County of Ventura. Individual enterprise fund budgets are presented in Tables 25-26.

VCTC Intercity Fund

The VCTC Intercity bus service connects cities within Ventura County as well as reaching outside the County to neighboring Santa Barbara County. Revenues are generated from federal, state, and local resources. Use of the funds are approved by the Commission as part of the annual budget process.

Revenues increased 2.6% largely due to reduced federal funds of approximately \$330,000 offset by increased local funds of approximately \$485,000. The increase in expenses of approximately \$328,000 is largely due to increased contractor offset by reduced consultant costs. Transfers in from STA increased by approximately \$161,000 because of lower federal revenue availability. The presented fund balance is \$9.4 million for undepreciated capital assets, pension liabilities and OPEB liabilities and are not available for current expenses. Therefore, the unassigned or spendable fund balance is expected to be \$0. The VCTC Intercity fund is considered a major fund.

The actual information for Fiscal Year 2021/2022 and the budgeted information for Fiscal Years 2022/2023 and 2023/2024 are included in Table 25 - VCTC Intercity Fund Fiscal Years 2021/2022 to 2023/2024.

Table 25 – VCTC Intercity Fund Fiscal Years 2021/2022 to 2023/2024

	VCTC Intercity Fund				
	FY 2021/2022 Actual	FY 2022/2023 Projected Budget	FY 2023/2024 Budget	\$ Change Budget Years	% Change Budget Years
REVENUES					
Federal Grants	4,473,432	4,030,689	3,700,161	(330,528)	-8.2%
State Grants	-	-	-	-	0.0%
Local, Investment, and Other Revenues	1,359,157	1,857,517	2,343,169	485,652	26.1%
Total Revenues	5,832,589	5,888,206	6,043,330	155,124	2.6%
EXPENSES					
Transit and Transportation					
VCTC Intercity Services	10,892,903	13,032,000	13,360,200	328,200	2.5%
Total Transit and Transportation Budget	10,892,903	13,032,000	13,360,200	328,200	2.5%
Total Expenditures	10,892,903	13,032,000	13,360,200	328,200	2.5%
Revenues Over/(Under) Expenditures	(5,060,314)	(7,143,794)	(7,316,870)	(173,076)	2.4%
Other Financing Sources (Uses)					
Transfers In (Out)	3,044,562	5,330,794	5,491,870	161,076	3.0%
Fund Balance Beginning of Year	11,306,521	11,145,650	9,423,858	(1,721,792)	-15.4%
Less Contingency Reserve	-	-	-	-	0.0%
Less Capital and Accrual Adjustments	133,089	(9,332,650)	(7,598,858)	1,733,792	-18.6%
Unassigned Fund Balance End of Year	9,423,858	-	-	-	0.0%



Valley Express Fund

The Valley Express service is managed and operated for the benefit of the Heritage Valley and provides fixed and Dial-A-Ride services within the cities of Fillmore and Santa Paula as well as the County of Ventura. Revenues are generated from federal, state, and local resources. Use of the funds are approved by the Commission as part of the annual budget process.

Total revenues increased by 16.4% overall, or approximately \$377,100 for increased local revenues. The expenditures increased by \$377,100 for additional contract services in the upcoming fiscal year. This fund is designed to have a zero-fund balance. The Valley Express fund is considered a major fund.

The actual information for Fiscal Year 2021/2022 and the budgeted information for Fiscal Years 2022/2023 and 2023/2024 are included in Table 26 - Valley Express Fund Fiscal Years 2021/2022 to 2023/2024.

Table 26 – Valley Express Fund Fiscal Years 2021/2022 to 2023/2024

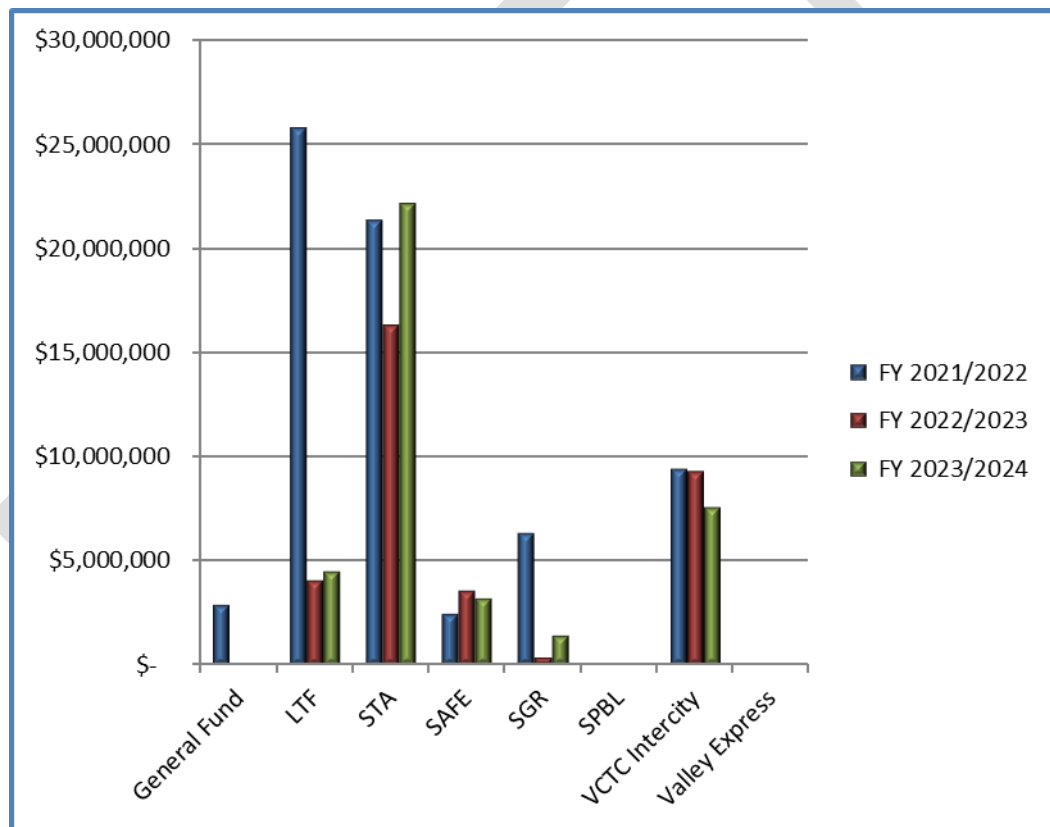
	Valley Express Fund				
	FY 2021/2022 Actual	FY 2022/2023 Projected Budget	FY 2023/2024 Budget	\$ Change Budget Years	% Change Budget Years
REVENUES					
Federal Grants	944,639	1,288,926	1,287,731	(1,195)	-0.1%
Local, Investment, and Other Revenues	743,526	1,005,474	1,383,769	378,295	37.6%
Total Revenues	1,688,165	2,294,400	2,671,500	377,100	16.4%
EXPENSES					
Transit and Transportation					
Valley Express	1,688,165	2,294,400	2,671,500	377,100	16.4%
Total Transit and Transportation Budget	1,688,165	2,294,400	2,671,500	377,100	16.4%
Total Expenditures	1,688,165	2,294,400	2,671,500	377,100	16.4%
Revenues Over/(Under) Expenditures	-	-	-	-	0.0%
Other Financing Sources (Uses)					
Transfers In (Out)	-	-	-	-	0.0%
Fund Balance Beginning of Year	-	-	-	-	0.0%
Less Contingency Reserve	-	-	-	-	0.0%
Less Capital and Accrual Adjustments	-	-	-	-	0.0%
Unassigned Fund Balance End of Year	-	-	-	-	0.0%



FUND BALANCES

The Commission’s budgeted revenues for Fiscal Year 2023/2024 are expected to be \$86.7 million with expected expenditures to be \$103.9 million. These activities will result in an anticipated net decrease of \$17.2 million. The beginning fund balance of \$56.4 million is reduced for a reserve of approximately \$5.7 million and a fund balance adjustment for accruals (largely pension and OPEB) and capital (anticipated depreciation) of \$7.6 million with the available total fund balance at June 30, 2024 anticipated to be \$25.8 million. Fund Balance changes from the prior year to the current year are discussed above. Below in Chart 17 - *Comparison of Fund Balances by Fund*, are the actual Fiscal Year 2021/2022 and projected Fiscal Years 2022/2023 and 2023/2024 fund balances for all VCTC’s funds for a three-year period. Details of the projected Fiscal Year 2023/2024 fund balances are reflected in Table 18 - *Budget Summary by Fund*.

Chart 17 – Comparison of Fund Balances by Fund





VENTURA COUNTY TRANSPORTATION COMMISSION

PROGRAM TASK BUDGETS

DRAFT



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INTERCITY SYSTEM BUS MAP

800.438.1112
 goventura.org
 govcbus.com



LEGEND

BUS ROUTES

- 90-99 Channel Islands
- 50-52X Hwy 101/ Conejo
- 60-62 Hwy 126
- 70-73X East County
- 77 Cross County Limited
- 80-89 Coastal Express
- 90-99 Channel Islands

TRANSIT CENTER WITH PARK & RIDE LOTS

- Camarillo Metrolink
- Fillmore Senior Center
- Government Center
- Moorpark Metrolink
- Simi Valley Town Center
- Simi Valley Metrolink
- Thousand Oaks
- Transportation Center

TRANSIT CENTER WITHOUT PARK & RIDE LOTS

- C Street Transfer Center
- Oaks Mall
- Wells Transit Center
- Venture Transit Center

METROLINK/AMTRAK STATIONS

COLLEGES/UNIVERSITIES

- Cal Lutheran University
- CSU Channel Islands
- Moorpark College
- Oxnard College
- Venture College



Ventura County
 Transportation
 Commission



TRANSIT AND TRANSPORTATION PROGRAM TASK BUDGETS



BUDGET TASK: ACCESSIBILITY SERVICES

DIRECTOR: Claire Grasty

BUDGET MANAGER: Aubrey Smith

OBJECTIVES: Historically this Budget Task had the primary objective to provide Americans with Disabilities Act (ADA) Paratransit certification services to residents of Ventura County who are unable to use a fixed route bus due to disability. This is done on a countywide basis to ensure standardized certification policies and economy of scale. Over time and in combination with recent planning efforts, the renamed Accessibility Services Budget Tasks objectives are expanded to include coordination and implementation of countywide public transportation programs for seniors and people with disabilities.

ACCOMPLISHMENTS: Provided oversight to the contractor-based Americans with Disabilities Act (ADA) certification program. Adjusted administration of interviews and evaluations considering social distancing and other COVID-related response procedures and ensured compliance with Transit Operators' ADA certification obligations. Aided VCTC Regional Transit Planning staff with the completion of Coordinated Public Transit Human Services Transportation Plan (Coordinated Plan) update, including coordinating strategies that overlapped with those of the Transit Integration and Efficiency Study (TIES). Resurrected the ADA subcommittee with the goal of updating the ADA application and implementing strategies outlined in the Coordinated Plan.

DESCRIPTION: The Federal government requires that a local process be in place to determine eligibility for complementary paratransit service provided under the Americans with Disabilities Act (ADA) to all areas within three-quarters of a mile of local fixed-route bus service. Provision of this service is the responsibility of the local transit operators; however, from the start of ADA, the Ventura County transit operators have looked to VCTC to provide certification on a countywide basis, thus providing economies of scale and a consistent process.

In addition to countywide ADA certification services, the Accessibility Services Budget Task now provides countywide coordination of transportation services for people with disabilities and seniors. This includes both participation with planning efforts and serving on advisory committees, as well as representing VCTC with peer agencies, such as Area Agency on Aging. This Budget Task will also serve as the mechanism by which VCTC provides program oversight and implementation duties of those countywide initiatives, where necessary and feasible. Historically this has been reflected in VCTC's central role with the ADA certification program.

In the upcoming year, VCTC anticipates continuing to work with the ADA subcommittee to improve the ADA application and to implement strategies outlined in the Coordinated Plan and the TIES. The Accessibility Services budget task leverages VCTC's central position and regional focus to provide impactful and accessible transportation services for seniors and people with disabilities. The Fiscal Year 2023/2024 budget is \$46,700 less than the previous fiscal year due to staff not expecting to spend funds on consultant services other than the ADA certification program.



BUDGET TASK: ACCESSIBILITY SERVICES (continued)

DIRECTOR: Claire Grasty

BUDGET MANAGER: Aubrey Smith

WORK ELEMENTS:

1. Manage contract to certify ADA applicants and oversee contractor performance.
2. Manage appeal process for ADA certifications.
3. Ensure compliance with Federal Transit Administration ADA eligibility services regulations.
4. Provide program data for planning purposes including the update of the Coordinated Public Transit Human Services Transportation Plan.
5. Provide information and assistance to inquiries regarding the ADA certification program.
6. Coordinate implementation of countywide transportation initiatives for target rider groups, including seniors and people with disabilities.
7. Implement strategies identified in both the Coordinated Plan and TIES to improve the coordination and delivery of paratransit services.
8. Develop and manage updates to the countywide Access Mobility Guide for social service agencies and community-based organizations.

PRODUCT: Coordination and management of countywide transportation programs for seniors and people with disabilities.

FUNDING:

Funding Source	Funding Dollars
LTF Fund Transfer	\$466,300
Total Funding	\$466,300

EXPENDITURE COMPARISONS:

	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	Fiscal Year 2023/2024 Budget
Salaries	\$ 16,150	\$ 27,800	\$ 21,700
Fringe and Tax	8,110	12,100	11,700
Indirect Cost Allocation	14,529	26,500	28,700
Business Meals	0	100	100
Mileage	0	500	500
Office Support	299	200	1,000
Printing	2,268	4,200	3,500
Training	0	0	500
Travel and Conferences	0	1,600	1,600
Consultant Services	359,939	430,000	390,000
Legal Services	38	10,000	7,000
Total Expenditures	\$401,333	\$513,000	\$466,300



BUDGET TASK: REGIONAL TRANSIT TECHNOLOGY

DIRECTOR: Claire Grasty

BUDGET MANAGER: Matt Miller

OBJECTIVES: Planning and management of the VCTC regional transit technology program, which includes the countywide intelligent transportation systems (ITS), such as contactless fare collection, automatic passenger counters, computer automated dispatch/automatic vehicle location services, next-stop voice annunciators, and real-time passenger information (RTPI) systems.

ACCOMPLISHMENTS: VCTC staff continued to refine the Countywide contactless fare collection system, VCbuspass, that was launched in Fiscal Year 2021/2022. VCbuspass offers both reloadable smartcards and mobile tickets for any fixed route and general public dial-a-ride (on-demand) bus. The fare collection system program is integrated with and leverages VCTC's other countywide technology program, GoVCBus. Combined, these two programs provide passengers ticketing, real-time schedule information, rider alerts, push notifications, onboard audio announcements, trip planning and options for "unbanked and underbanked" individuals access to discounted fare products. In addition, staff is working on methods to engage colleges, social service agencies and specialized transportation providers to participate in the VCbuspass program. Additional options for the program include expansion to fleets such as paratransit services which would further unify fare technology across the County and improve access to persons with disabilities unable to use fixed route buses. The VCbuspass program has an upgrade path to allow for open payment by accepting Credit Cards and Debit Cards, in addition to specific passes.

In combination with the real-time passenger information (RTPI) system, these technologies can create a more seamless and integrated transit network for the region's travelers, that reduces touchpoints onboard the bus, speeds up operations, and breaks down the complexity and challenges of navigating the network of Ventura County transit operators. To further this end, the Transit Integration and Efficiency Study (TIES) includes recommendations to standardize fare policies and procedures, with a goal for uniform public-facing information related to paying fares and trip planning.

DESCRIPTION: This program assists the general public, transit riders, and operators through the provision of technologies that improve coordination and ease of use for passengers navigating between and boarding the various transit operators in Ventura County. This is facilitated with real-time information, improved accessibility features, efficiencies with operations and regionally accepted contactless fare media. Expenditures for Fiscal Year 2023/2024 are for the warranty/maintenance for the VCbuspass fare systems, recurring duties for management of fare media, installation, maintenance and oversight of the real-time bus stop arrival signs, back-end system and onboard fleet equipment, and associated software packages. In addition, program staff administers training of transit operator staff as well as the coordination and maintenance of a countywide general transit feed syntax (GTFS aka "Google transit") database. The expenses for equipment and consultant services have increased this year to account for vehicle replacements, improved signage at bus stops and scheduling software for the transit operators.



BUDGET TASK: REGIONAL TRANSIT TECHNOLOGY (continued)

DIRECTOR: Claire Grasty

BUDGET MANAGER: Matt Miller

WORK ELEMENTS:

1. Coordinate system installation, training and maintenance activities with transit operators and vendors for countywide ITS technologies, equipment, and services.
2. Perform daily system health checks and oversee generation of statistical reporting for proper accounting and planning.
3. Provide account management duties at VCTC's central point-of-sale office and conduct reconciliation of revenues for point-of-sales network, and reimbursement to the operators.
4. Plan, coordinate and deploy policy initiatives for a seamless and intuitive countywide fare structure and oversee compliance with Title VI fare equity activities.
5. Oversee management and updates to RTP1 and GTFS database.

PRODUCT: Implementation of regional transit technologies, including countywide real-time passenger information system, computer automated dispatch/automatic vehicle location system, automatic passenger counters, automatic voice annunciators, and regional contactless fare collection systems.

FUNDING:

Funding Source	Funding Dollars
FTA	\$1,746,440
LTF Fund Transfer	257,860
Total Funding	\$2,004,300

EXPENDITURE COMPARISON:

	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	Fiscal Year 2023/2024 Budget
Salaries	\$ 98,845	\$ 115,800	\$ 132,200
Fringe and Tax	72,783	75,600	77,200
Indirect Cost Allocation	102,788	127,300	179,900
Business Meals	0	100	100
Communications	120	6,000	0
Mileage	137	2,500	2,000
Notices	0	500	0
Office Support	0	2,000	2,000
Postage	0	1,800	300
Printing	0	9,000	17,000
Training	0	1,300	1,000
Travel and Conferences	0	2,800	3,000
Bank Credit Card Processing Fees	6,365	30,000	15,000
Consultant Services	231,712	365,800	844,600
Legal Services	0	14,000	15,000
Equipment / Equipment Maintenance	91,376	145,000	715,000
Total Expenditures	\$604,126	\$899,500	\$2,004,300



BUDGET TASK: TRANSIT GRANT ADMINISTRATION

DIRECTOR: Peter De Haan

BUDGET MANAGER: Peter De Haan

OBJECTIVES: Provide funds made available by the Federal Transit Administration (FTA) to Ventura County transit operators and local agencies and ensure that the FTA's requirements are met.

ACCOMPLISHMENTS: In its role as the Designated Recipient, VCTC administers annual grants provided by the FTA for funding transit planning, operations, and capital improvements. Funds are provided to VCTC bus transit and planning, and on a pass-through basis to county transit agencies, except for Metrolink, Gold Coast Transit and Simi Valley Transit, which are direct grant recipients of FTA funds. VCTC is subject to FTA review of its federal compliance, and a FTA Triennial Review began in Fiscal Year 2022/2023.

DESCRIPTION: As a condition for VCTC and its subrecipients to receive FTA funds, VCTC must prepare grant applications; approve an annual Program of Projects (POP); monitor project status and submit quarterly reports to FTA; review and approve payment of invoices and obtain FTA reimbursement; and ensure compliance with all FTA requirements. VCTC subrecipients currently include: Thousand Oaks Transit, Moorpark City Transit, Camarillo Area Transit, Area Agency on Aging, County Human Services Agency, City of Ojai, HELP of Ojai, the Arc of Ventura County, California Vanpool Authority, Interface Children & Family Services / 211, Pathpoint Ventura County, and Caregivers. VCTC also administers the state Access for All funds from the Public Utilities Commission (PUC).

This budget item includes grant funds passed through to subrecipients, with the required match being the subrecipients' responsibility and thus not part of VCTC's budget. Over the past two years, the Pass-Through budget was increased significantly due to the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the American Recovery Plan (ARP) Act which provided funds to mitigate the impacts of COVID-19, including the loss of local revenues. Although the previously budgeted COVID emergency funds have been spent, there remains some specialized transportation apportionments made available from the ARP Act and the Coronavirus Relief and Recovery Supplemental Appropriations Act (CRRSA), and the Fiscal Year 2023/2024 budget applies these funds to projects that the Commission selected through its Section 5310 call for projects. The FTA grant funds are reduced due to the anticipated completion of some prior subrecipient projects. The final version of the budget will be increased to incorporate funds from the Fiscal Year 2023/2024 Program of Projects, which has not yet been developed.

There is an increase to \$20,000 for Consultant Services, to provide assistance in the required monitoring of subrecipient compliance with FTA provisions. The expectation is that VCTC staff will have more time to focus on funding strategy, especially given the large increase in competitive state and federal grant programs, if there is increased consultant support for subrecipient monitoring.

WORK ELEMENTS:

1. Prepare and submit FTA grant applications and Caltrans requests for FTA fund transfer as required to obtain funds for projects approved by VCTC in the annual Program of Projects.



BUDGET TASK: TRANSIT GRANT ADMINISTRATION (continued)

DIRECTOR: Peter De Haan

BUDGET MANAGER: Peter De Haan

WORK ELEMENTS (continued):

2. Track the status of all VCTC and subrecipient projects, collect required data, prepare quarterly reports. Ensure compliance with all FTA requirements including civil rights, drug and alcohol testing, auditing and record-keeping, competitive contracting, Buy America, Disadvantaged Business Enterprise (DBE), lobbying, capital maintenance, useful life and disposal, public comment, fare discount for seniors and persons with disabilities, and Americans with Disabilities Act (ADA).
3. Review subrecipient invoices for FTA funds and submit to the FTA for reimbursement.
4. Provide required periodic grant project status reports to the FTA and state funding entities.
5. Implement corrective actions that FTA might require from the Triennial Review.

PRODUCT: Maintain timely flow of funds to all projects designated by VCTC to receive funds from the FTA, achieving full compliance with the FTA's requirements.

FUNDING:

Funding Source	Funding Dollars
FTA 5307, 5310, CMAQ	\$ 203,865
FTA 5307, 5310, CMAQ Transfers, Carry-over	4,635,515
FTA CRRSA	85,207
FTA ARP	85,208
LTF Fund Transfer	94,905
PUC – Access for All Grant	294,000
Local Contributions	13,600
Total Funding	\$5,412,300

EXPENDITURE COMPARISON:

	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget*	Fiscal Year 2023/2024 Budget
Salaries	\$ 55,146	\$ 128,700	\$ 103,700
Fringe and Tax	36,006	74,100	52,100
Indirect Cost Allocation	54,591	135,000	133,900
Business Meals	0	100	100
Mileage	0	700	700
Notices	1,591	700	1,900
Training	0	0	0
Travel and Conferences	0	700	700
Consultant Services	4,030	1,765	20,000
Legal Services	803	3,000	3,200
Equipment	57,763	64,319	68,000
Pass-Through Grants	6,292,389	8,523,590	5,028,000
Total Expenditures	\$6,502,319	\$8,932,674	\$5,412,300

* This budget task was amended after the Commission approved the budget in June 2022.



BUDGET TASK: VALLEY EXPRESS

DIRECTOR: Claire Grasty

BUDGET MANAGER: Matt Miller

OBJECTIVES: Provide safe, efficient, and well-coordinated transit service within the cities of Santa Paula and Fillmore and surrounding County unincorporated area, administered through a Cooperative agreement with the Cities and the County.

ACCOMPLISHMENTS: VCTC oversaw the administration of the Valley Express bus service on behalf of the Cities of Santa Paula and Fillmore and the County of Ventura. VCTC administers the program pursuant to a Cooperative agreement most recently updated in March 2023.

Over the past three years the Valley Express service, like all transit systems, saw its ridership decline and adjusted its operations in response to COVID-19. However, as the COVID-19 pandemic continues to recede, a new normal is taking shape and transit ridership is recovering regionwide. Valley Express overall ridership is still at 67% of pre-COVID levels and ridership increased by 65% last fiscal year. Through the unmet needs process, VCTC staff received public comments and requests for a route connecting the city of Fillmore and Moorpark to take advantage of work and educational opportunities in that part of Ventura County. VCTC staff applied for and was awarded a CMAQ grant to implement this route for 3 years. Staff plans to implement the route in Fiscal Year 2023/2024.

Since its inception, VCTC staff have provided administration of the Policy Committee, contractor oversight, outreach program development, ridership analysis, service quality monitoring and general outreach activities to promote transit usage. Recent staff administrative duties have also included the development of a Request for Proposals for a short-term services contract as well as updating the accompanying Cooperative Agreement between the Cities, County and VCTC. These efforts are designed in coordination with the ongoing discussion and study related to further transit service integration and consolidation.

DESCRIPTION: The Valley Express service provides General Public Dial-a-Ride, Fixed Route, and Americans with Disabilities Act (ADA) Paratransit/Senior transit services. VCTC administers the program pursuant to a cooperative agreement. The cost of the transit service is driven primarily by contract service provider rates and level of service provided. A new contract began in March 2023, which saw increased costs and can be seen in the Contract Services line item. Recurring costs include a fixed administrative fee for VCTC salaries, fringe, and indirect costs, contract operator expense, printing, outreach, legal and professional services. This task is funded from Federal Transit Administration (FTA) revenues, passenger fares and the participating local jurisdictions. In the past, the City of Santa Paula has provided a portion of its contribution with local Measure "T" tax revenues. However, State farebox recovery ratio penalties were waived during the pandemic and these revenues were not needed, though they likely will be again.

WORK ELEMENTS:

1. Provide the Valley Express service through a contract operator and oversee contractor performance, service quality, and compliance.
2. Organize and administer regular committee meetings with representatives.
3. Oversee the planning and development of schedule adjustments of the service.



BUDGET TASK: VALLEY EXPRESS (continued)

DIRECTOR: Claire Grasty

BUDGET MANAGER: Matt Miller

WORK ELEMENTS (continued):

4. Implement support activities such as outreach.
5. Administer contracts related to service, consultants and as needed.
6. Prepare service statistics and provide information to Cities, County, State, and FTA.
7. Provide development of service information for online and real-time arrival systems.
8. Oversee fleet asset management including compliance with State Zero Emissions Regulations.

PRODUCT: Operation and administration of the Valley Express bus service as identified in the Cooperative Agreement between the Cities, the County and VCTC.

FUNDING:

Funding Source	Funding Dollars
FTA, CMAQ	\$1,287,731
Local Contribution – Bus Operations*	1,016,319
Local Contribution – Route Guarantee*	228,150
Local Fee – Contract Administration*	100,300
Local Fee – Farebox	39,000
Total Funding	\$2,671,500

*Local LTF contributions, route guarantee, and fee provided by cities of Santa Paula and Fillmore and County of Ventura.

EXPENDITURE COMPARISON:

	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	Fiscal Year 2023/2024 Budget
Salaries	\$ 46,369	\$ 40,100	\$ 37,600
Fringe and Tax	23,074	19,900	16,400
Indirect Cost Allocation	41,589	40,000	46,300
Mileage	74	1,700	1,000
Office Support	0	500	1,000
Postage	0	200	0
Printing	132	10,000	10,000
Bank Fees	1,030	1,000	1,200
Consultant Services	46,955	75,000	60,000
Legal Services	6,315	12,000	10,000
Communications Wi-Fi	6,842	9,000	9,000
Bus Purchase/ Farebox Capital Equipment	0	4,000	4,000
Contract Services	1,439,636	2,006,000	2,400,000
Outreach	76,149	75,000	75,000
Total Expenditures	\$1,688,165	\$2,294,400	\$2,671,500



BUDGET TASK: VCTC INTERCITY SERVICES

DIRECTOR: Claire Grasty

BUDGET MANAGER: Matt Miller

OBJECTIVES: Provide safe, comfortable, efficient, and well-coordinated intercity fixed route transit service, connecting with local transit services on VCTC Intercity transit corridors.

ACCOMPLISHMENTS: VCTC Intercity Services, like most transit programs nationwide, is still recovering from the devastating effects of the COVID-19 pandemic. For the Intercity service this meant a slower than expected ridership recovery and a renewed focus on hiring and retaining drivers. Ridership has climbed up to 56% of pre-COVID levels climbing back from a low of 32% with all VCTC routes reporting positive ridership gains compared to the previous year. Of note is the California State University Channel Islands (CSUCI) route where ridership has increased 35% compared to the previous year. To help rebuild ridership, the second half of this year focused on the “Getting Back to the Basics” outreach campaign to reintroduce transit to current and new potential riders. The campaign included messaging focused on how to ride transit, how to pay your fare, how to load a bicycle and how to read a bus schedule. The second phase of the campaign will focus on introducing new route maps and schedules that allow new riders to understand and navigate routes easier.

VCTC has been working to complete the Zero Emission Rollout Plan which should be completed by June 2023. The chosen fuel path for the VCTC Intercity fleet is hydrogen fuel cell. Additionally, VCTC and SBCAG staff have been working together in preparation for the deployment of battery-electric buses (BEB), funded by a State grant. Staff expects these BEBs to arrive by May 2023 and put into service in the fall. Though ultimately the fleet will transition to hydrogen, hydrogen motorcoaches do not yet exist. These BEBs will allow VCTC to prolong purchasing additional vehicles until the technology is more mature.

DESCRIPTION: VCTC Intercity transit service provides high-quality bus service between the cities of Ventura County, to and from rail and local bus transit, with service extending to Santa Barbara County. The system provides vital regional service for all citizens, including for those with and without access to a vehicle. The fleet is equipped with complimentary Wi-Fi, reclining seats, and made up of commuter-style coaches. VCTC plans to reintroduce service to Los Angeles County in the coming months, pending driver availability.

Fiscal Year 2023/2024 service is funded with recurring State Transit Assistance (STA), Federal Transit Administration (FTA) formula revenues and passenger revenues. In addition, dedicated revenues, called “Route Guarantees”, are provided by VCTC’s regional partners, Santa Barbara County Association of Governments, CSU Channel Islands and Moorpark College.

The VCTC Intercity transit service is operated as a separate enterprise fund which uses the accrual basis of accounting; therefore, expenses like depreciation are paid for out of the VCTC Intercity fund balance (which is separate from VCTC’s general fund balance) and are included within the budget.

WORK ELEMENTS:

1. Oversee contract compliance, budget performance, rolling stock and regulatory compliance, including making efforts to implement the Zero Emission Bus Rollout Plan.



BUDGET TASK: VCTC INTERCITY SERVICES (continued)**DIRECTOR:** Claire Grasty**BUDGET MANAGER:** Matt Miller

2. Plan and implement regular service changes and adjustments to timetables.
3. Administer Cooperative funding agreements and prepare related budgets.
4. Manage development and reporting of service indicators and system information.
5. Promote the system, conduct outreach, ridership surveys, and solicit rider input.
6. Oversee demonstration route(s) and pursue grants opportunities, as applicable.

PRODUCT: High-quality fixed route operations and implementation of stated work tasks.**FUNDING:**

Funding Source	Funding Dollars
FTA	\$ 3,700,161
STA Fund Transfer	5,491,870
Local Contribution – Route Guarantee*	1,925,019
Local Contribution – CSUCI Administration	35,000
Local Fee – Farebox	383,150
VCTC Intercity Fund Balance	1,825,000
Total Funding	\$13,360,200

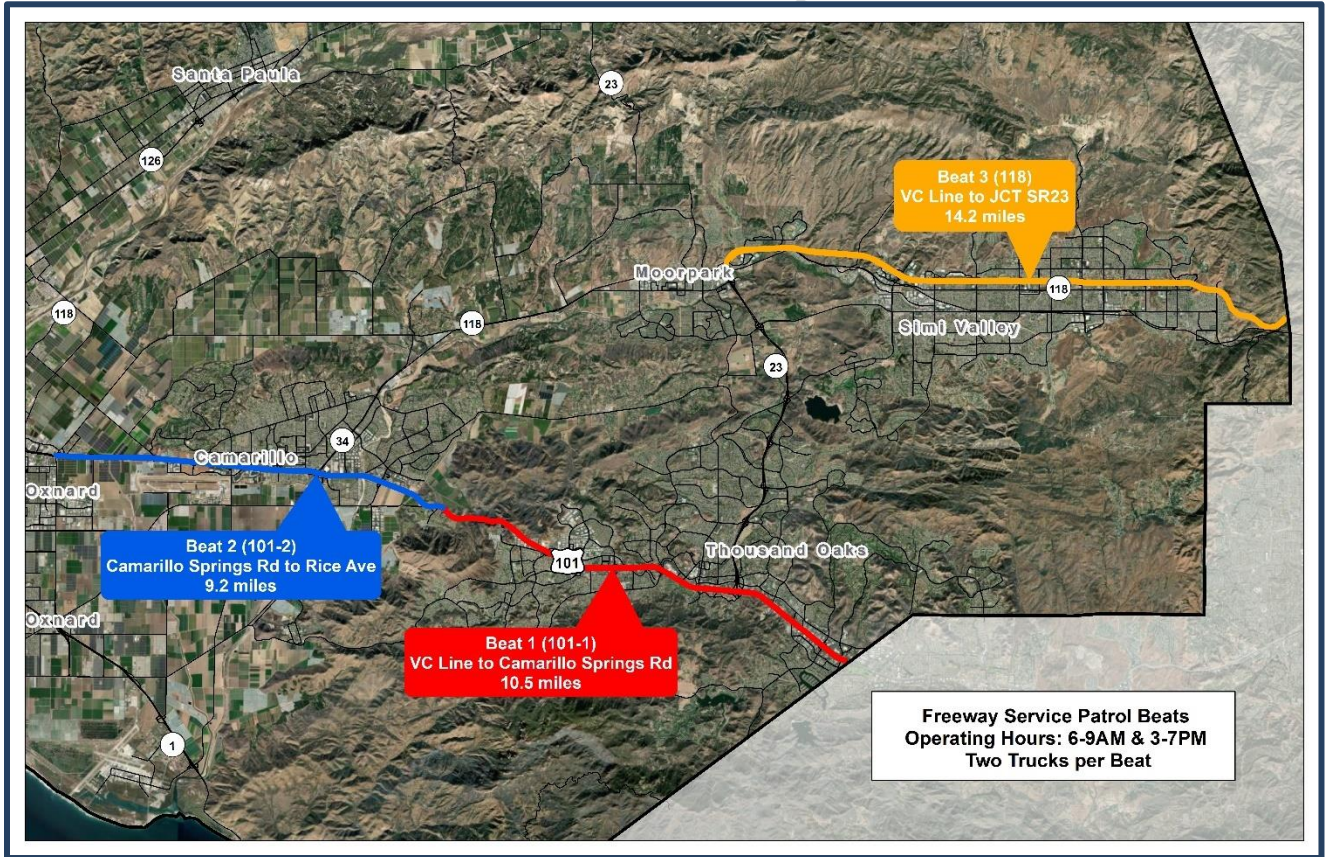
*Local Contribution provided by Moorpark College, CSUCI and SBCAG

EXPENDITURE COMPARISON:

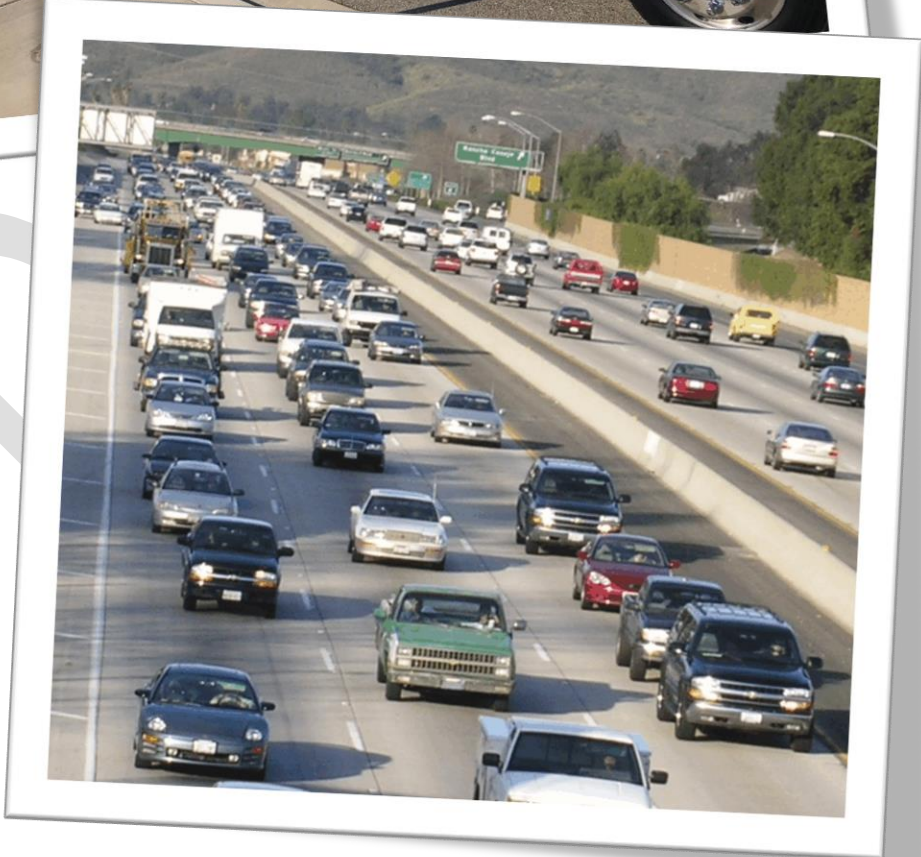
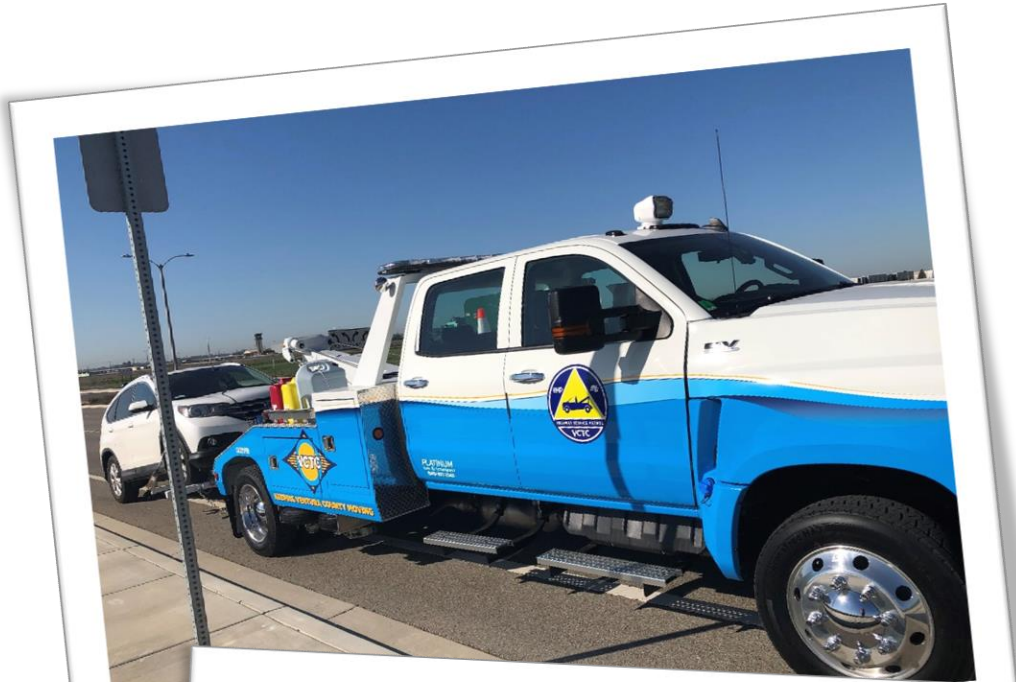
	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget*	Fiscal Year 2023/2024 Budget
Salaries	\$ 154,184	\$ 168,100	\$ 142,600
Fringe and Tax	91,966	102,000	64,500
Indirect Cost Allocation	147,419	179,700	177,900
Business Meals	45	200	200
Mileage	368	2,000	1,500
Office Support	183	1,500	1,500
Printing	5,173	40,000	30,000
Training	0	2,000	2,000
Travel and Conferences	0	6,300	6,000
Bank Fees	2,291	4,400	4,000
Consultant Services	10,727	363,500	200,000
Legal Services	3,664	37,000	25,000
Temporary Help	0	5,500	0
Bus and Equipment	9,135	50,000	160,000
Communications Wi-Fi	16,420	28,000	20,000
Contract Services	8,497,230	10,118,800	10,600,000
Outreach	115,037	110,000	100,000
Software	24,780	0	0
Depreciation	1,814,281	1,813,000	1,825,000
Total Expenditures	\$10,892,903	\$13,032,000	\$13,360,200

* This budget task was amended after the Commission approved the budget in June 2022.





HIGHWAY PROGRAM TASK BUDGETS



BUDGET TASK: HIGHWAY PROJECT MANAGEMENT AND MONITORING

DIRECTOR: Peter De Haan

BUDGET MANAGER: Peter De Haan

OBJECTIVES: Delivery of the projects to improve the Route 101 Freeway and construct a grade separation where Rice Avenue crosses Fifth Street and the Union Pacific Railroad.

ACCOMPLISHMENTS: With the Project Study Report (PSR) completed for Route 101, the Commission laid the groundwork to move forward with environmental work for that project. That document also provided a preliminary construction cost estimate ranging from \$690 million to \$2 billion, depending on the selected alternative. Beginning in May of 2015, the Commission approved programming federal Surface Transportation Program (STP) funds for the environmental phase. In December 2016, the Commission approved a cooperative agreement with Caltrans detailing VCTC's role as project lead in the Route 101 Project Approval and Environmental Document (PAED) phase. Lastly, in June of 2017, VCTC and Caltrans agreed to a partnership in managing the PAED, with Caltrans providing the engineering project management and VCTC providing the contract administration. The consultant procurement resulted in VCTC awarding the consultant contract in May 2018.

The PAED work for the Route 101 project is ongoing with the Project Development Team (PDT), comprised of staff from the 101 corridor jurisdictions, Caltrans, VCTC and the consultants, meeting monthly. Foundational work was completed in early 2019 and included data collection, surveying/mapping, and utility locations in the 27-mile corridor. The scoping meetings were held in the summer of 2019. The consultant has continued to work on the preliminary engineering of alternatives and technical studies. The draft environmental document is currently anticipated to be released to the public in late 2023. There will be a presentation to the Commission on the project, prior to the release of the document.

In 2018, the City of Oxnard completed the environmental clearance for the Rice Avenue Grade Separation, and VCTC worked with Caltrans to obtain full funding from Senate Bill (SB) 1 funds. During 2019 a significant cost increase was identified and VCTC again worked with Caltrans to obtain California Transportation Commission (CTC) approval of the required funds from SB 1. The Final Design is nearly complete, and the Right-of-Way acquisition is underway, under the guidance of a PDT consisting of VCTC, City of Oxnard, the County, Caltrans, and the consultants.

DESCRIPTION: In Fiscal Year 2023/2024 staff will be working with Caltrans and the project consultant to continue the work on the PAED phase for Route 101, and to start the construction of the Rice Avenue Grade Separation.

The work on the US 101 has taken longer than planned due to unanticipated Caltrans review requirements. As a result, a significant amount of funding has been carried over to Fiscal Year 2023/2024. However, the consultant has largely completed a significant portion of the project costs, including conceptual engineering, and technical environmental reports. Once the PAED phase is completed, the project will be ready to move to final engineering. The phasing of the engineering and eventual project delivery will be determined during the PAED process. The PAED will also provide the necessary updated cost data, including a phasing analysis, so that the Commission can consider an early action phase that can move forward based on currently available funding.



BUDGET TASK: HIGHWAY PROJECT MANAGEMENT AND MONITORING (continued)

DIRECTOR: Peter De Haan

BUDGET MANAGER: Peter De Haan

DESCRIPTION (continued): Caltrans has the lead for the Rice Avenue Grade Separation right-of-way acquisition. The offers are being made, and the project should move to construction sometime in late 2023 or early 2024, depending on whether any condemnation will be required. Caltrans provides the SB 1 funds for the project directly to Oxnard and therefore these funds do not appear in the VCTC budget.

WORK ELEMENTS:

1. Continue Project Approval/Environmental Documents for the Route 101 project, with periodic updates to the Commission.
2. Continue coordination with City of Oxnard and Ventura County Public Works Agency in their management of the Rice Avenue Grade Separation project delivery.

PRODUCT: Route 101 environmental document preparation, Rice Avenue Grade Separation pre-construction work.

FUNDING:

Funding Source	Funding Dollars
STP Carry-over	\$3,151,300
PPM	18,200
Total Funding	\$3,169,500

EXPENDITURE COMPARISON:

	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget*	Fiscal Year 2023/2024 Budget
Salaries	\$ 23,171	\$ 50,200	\$ 38,000
Fringe and Tax	13,423	26,100	20,100
Indirect Cost Allocation	21,916	50,700	49,800
Mileage	0	150	700
Office Support	61	500	500
Travel and Conferences	0	0	1,000
Consultant Services	1,225,283	5,402,555	3,052,400
Legal Services	0	6,500	7,000
Total Expenditures	\$1,283,854	\$5,536,705	\$3,169,500

* This budget task was amended after the Commission approved the budget in June 2022.



BUDGET TASK: MOTORIST AID SERVICES

DIRECTOR: Amanda Fagan

BUDGET MANAGER: Amanda Fagan

OBJECTIVES: Maintain and operate countywide motorist aid services for Ventura County, including Callbox Program, Freeway Service Patrol, and Incident Responder Grant Program.

ACCOMPLISHMENTS: In 1985, California Senate Bill 1190 enabled counties to establish a Service Authority for Freeway Emergencies (SAFE) and to generate revenue for the purpose of purchasing, installing, operating, and maintaining an emergency motorist aid system, including roadside callboxes. The Ventura County Transportation Commission (VCTC) is the SAFE for Ventura County, with funds generated through a \$1 annual fee on vehicles registered in Ventura County.

As personal cellular phones proliferated, emergency roadside callbox volumes decreased over time, yet continue to average approximately 100 calls for aid each month. In Calendar Year 2022, Ventura County SAFE's call boxes were used 1,131 times to call for aid. Callboxes are maintained and managed through existing service provider contracts.

In Fiscal Year 2019/2020, with changes to SAFE legislation and a growing fund balance, the SAFE Board approved two additions to the Ventura County SAFE: Freeway Service Patrol (FSP), and Incident Responder Grant Program (IRGP). In Fiscal Year 2020/2021, VCTC solicited proposals and awarded contracts for three FSP segments, with service initiated in March 2021. Procurement for a fourth FSP beat was conducted during Fiscal Year 2022/2023, with projected service launch in September 2023. To date, VCTC has completed two rounds of Incident Responder Grants for a total of \$1.5 million. VCTC monitored performance for IRGP awards during Fiscal Year 2022/2023.

In 2007, SpeedInfo Speed Sensors were installed along Highways 101, 126, 118, 33, and 23, providing speed data using solar powered, wireless speed sensors where Caltrans loop detectors are not available. Caltrans District 7 Traffic Management Center converted this data into travel time for publication to the County's Changeable Message Signs and real-time traffic maps presented on websites for Caltrans, L.A. Metro, Southern California 511, and the VCTC GoVentura website. However, due to the sunset of 3G technology used to relay SpeedInfo data, the SpeedInfo system no longer provides needed speed data. VCTC is working to evaluate alternative approaches to speed data collection and dissemination and plan for a replacement system that leverages emergent technology and processes for collecting and analyzing speed and other traffic data.

DESCRIPTION: Maintain the callbox network. Maintain positive working relationships with Caltrans and California Highway Patrol (CHP) and manage contractor roles in program implementation. Interact with callbox and FSP programs and other SAFEs throughout the state. Continue to develop strategies to reduce costs and improve service to the motoring public. Monitor expenditures from prior IRGP awards and conduct Round 3 call for applications. Implement and monitor FSP program operations and effectiveness. Continue service for FSP Beats 1,2 and 3 and commence new service in September 2023 for FSP Beat 4 (U.S. 101 from Rice Avenue to California Street). For Fiscal Year 2023/2024, the Motorist Aid Services budget is \$246,000 more than the previous fiscal year due to the inclusion of \$500,000 for IRGP Round 3 and programmed increases in FSP contract rates, offset in part by reduced costs for Consultant Services due to changes related to SpeedInfo.



BUDGET TASK: MOTORIST AID SERVICES (continued)

DIRECTOR: Amanda Fagan

BUDGET MANAGER: Amanda Fagan

WORK ELEMENTS:

1. Coordinate and oversee work performed by consultants and other agencies for Motorist Aid Services, including contracts, purchase orders, and invoices.
2. Manage operations and maintenance of the Callbox Program, including timely repair or replacement of knocked-down callboxes, insurance collection, and construction-related temporary callbox removal and/or installation.
3. Contract with California Highway Patrol for dispatch services (Callboxes and FSP).
4. Initiate, award, and monitor Incident Responder Grant Program grants.
5. Oversee Freeway Service Patrol implementation and monitor program effectiveness.
6. Evaluate alternatives for speed data collection and dissemination.
7. Convert data into Geographic Information System (GIS) layers to display graphically.

PRODUCT: Products include repair, installation and/or removal of callboxes, implementation and oversight of FSP and IRGP, and improved traveler information and congestion data.

FUNDING:

Funding Source	Funding Dollars
SAFE Revenues and Fund Transfer	\$1,373,200
FSP - State Highway Account (SHA)	550,200
FSP - Senate Bill 1 (SB 1)	475,500
Total Funding	\$2,398,900

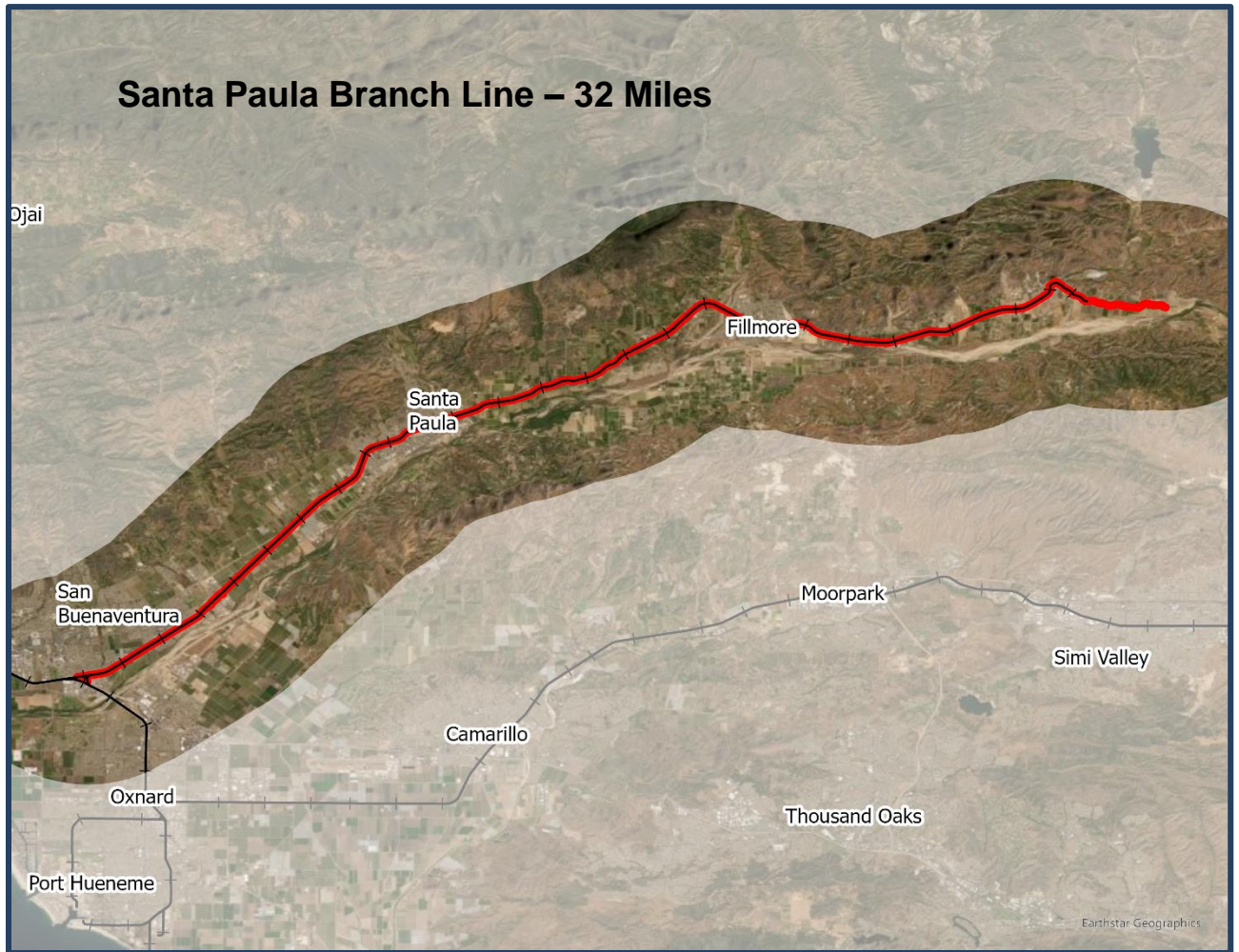
EXPENDITURE COMPARISON:

	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget*	Fiscal Year 2023/2024 Budget
Salaries	\$ 14,661	\$ 23,500	\$ 26,600
Fringe and Tax	6,516	8,600	9,100
Indirect Cost Allocation	12,683	21,300	30,700
Mileage	0	500	500
Office Support	19	500	500
Training	0	500	500
Travel and Conferences	0	1,500	1,500
Consultant Services	721,781	450,000	347,800
Legal Services	1,014	5,000	5,000
CHP Dispatch Services	0	45,000	45,000
Communications Callbox	59,932	60,000	6,600
DMV Processing Fees	4,041	4,500	4,500
FSP Contract Services	942,422	1,260,000	1,407,600
FSP Equipment and Software	779	8,000	8,000
FSP Printing	0	5,000	5,000
Incident Responder Grant Program	741,000	259,000	500,000
Total Expenditures	\$2,504,848	\$2,152,900	\$2,398,900

* This budget task was amended after the Commission approved the budget in June 2022.



Santa Paula Branch Line – 32 Miles



RAIL PROGRAM TASK BUDGETS



BUDGET TASK: LOSSAN - COAST RAIL COORDINATING COUNCIL

DIRECTOR: Claire Grasty

BUDGET MANAGER: Aubrey Smith

OBJECTIVES: Provide safe and cost-effective intercity passenger rail service in Ventura County by working with the State Division of Rail, Amtrak and the six county (Los Angeles, Orange, San Diego, San Luis Obispo, Santa Barbara, and Ventura) "LOSSAN" Rail Joint Powers Authority (JPA) to improve intercity Pacific Surfliner train service and working with the other coastal California counties/agencies on the Coast Rail Coordinating Council (CRCC) to support long distance passenger rail services.

ACCOMPLISHMENTS: The Pacific Surfliner experienced drastic declines in ridership and revenue in early 2020, attributable to the COVID-19 pandemic. In June 2021, the Pacific Surfliner began its COVID-19 service restoration, and increased service from six to nine round trips. On October 25, 2021, more service was restored, providing ten round trips between San Diego and Los Angeles with four of those trips extending north to Goleta.

Design on the pedestrian underpass for the Camarillo station is underway and an ADA station survey was completed for the station which identified areas for accessibility improvements. This past year included grant efforts in conjunction with LOSSAN to apply for funding for double tracking between the Oxnard and Camarillo stations. LOSSAN has initiated the procurement for a design consultant for the Leesdale Siding Extension project.

The Coast Rail Coordinating Council (CRCC) member agencies [San Luis Obispo Council of Governments (SLOCOG), SBCAG, Santa Cruz County Regional Transportation Commission, Transportation Agency for Monterey County, and VCTC] have continued to work to increase advocacy and raise awareness of the importance of the rail corridor between Los Angeles and the San Francisco Bay Area.

DESCRIPTION: The LOSSAN JPA and VCTC staff, together with the Commissioners appointed to serve on the LOSSAN Board, will actively engage with other member agencies and LOSSAN management to assure cost-effective operations and quality service on behalf of rail passengers in the region. VCTC does not contribute funding for Surfliner operations or capital improvements. This task is to fund staff and administrative costs to monitor LOSSAN activities and support VCTC's primary and alternate members to the LOSSAN JPA.

Efforts to better integrate the Surfliner with other local and regional transit services will continue through the Transit Transfer Program, scheduling coordination, network integration planning and other measures. Member agencies continue to provide policy direction for LOSSAN staff to coordinate capital planning projects along the corridor with LOSSAN as lead managing agency. A major capital project planned is the construction of double tracking between the Oxnard and Camarillo stations. Efforts are also underway to increase accessibility at the Camarillo station related to pedestrian pathways and station signage through VCTC's Camarillo Station ADA Improvement Project.

As VCTC is a member of the Coast Rail Coordinating Council (CRCC), two Commissioners serve as primary member and alternate on the CRCC Policy Committee, which meets on a quarterly basis. VCTC staff attends the Working Group meetings, which meets the months that Policy Committees are not held.



BUDGET TASK: LOSSAN - COAST RAIL COORDINATING COUNCIL (continued)

DIRECTOR: Claire Grasty

BUDGET MANAGER: Aubrey Smith

DESCRIPTION (continued):

This year's budget is \$20,400 more than last fiscal year due to increased staff time and associated costs to increased coordination efforts on LOSSAN studies and capital projects.

WORK ELEMENTS:

1. Provide staff support and represent VCTC interests at LOSSAN, CRCC, and at other rail meetings as needed.
2. Continue participation in LOSSAN and work with Caltrans Division of Rail and Mass Transportation to ensure the intercity and long-distance passenger rail program is providing a benefit to Ventura County.
3. Work with the LOSSAN partners to identify potential funding opportunities for capital rail projects along the LOSSAN corridor within Ventura County.
4. Work with the other counties (Santa Barbara, San Luis Obispo, Monterey, San Benito, Santa Cruz, San Mateo, and Santa Clara), the Bay Area Metropolitan Transportation Commission, and the State Division of Rail to ensure the intercity and long-distance passenger rail program is coordinated in the coastal counties to the north.
5. Work with Santa Barbara County, Metrolink and appropriate State agencies in support of coordinating improved service between Ventura and Santa Barbara County along the LOSSAN corridor.
6. Represent Ventura County rail interests at the local, regional, State and Federal levels.
7. Work with LOSSAN as they look to modernize and expand their system.
8. Coordinate with LOSSAN and the City of Camarillo to ensure that station improvement projects are consistent between each other.

PRODUCT: Quarterly updates on rail operations and issues.

FUNDING:

Funding Source	Funding Dollars
STA Fund Transfer	\$71,400
Total Funding	\$71,400

EXPENDITURE COMPARISON:

	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	Fiscal Year 2023/2024 Budget
Salaries	\$10,328	\$16,400	\$22,300
Fringe and Tax	5,164	9,000	10,500
Indirect Cost Allocation	9,278	16,800	28,100
Business Meals	0	200	400
Membership and Dues	2,500	2,500	3,000
Mileage	0	600	600
Office Support	0	500	500
Travel and Conferences	0	2,000	2,000
Legal Services	1,612	1,000	2,000
Community Outreach	4,978	2,000	2,000
Total Expenditures	\$33,860	\$51,000	\$71,400



BUDGET TASK: METROLINK COMMUTER RAIL

DIRECTOR: Claire Grasty

BUDGET MANAGER: Aubrey Smith

OBJECTIVES: Provide safe and reliable commuter rail transportation in Ventura County as part of the five County (Los Angeles, Orange, Riverside, San Bernardino, and Ventura) Southern California Regional Rail Authority (SCRRA or Metrolink); and maintain and improve the VCTC’s line segment from the Moorpark Station to the Santa Susanna Tunnel 28.

ACCOMPLISHMENTS: Continuation VC Line Saturday service with additional weekend service to begin by the end of the fiscal year, allowing more opportunity to travel into LA County, as well as for LA County residents to travel into Ventura County. Progress has been made on major capital projects including the Simi Valley Double Track project, Camarillo Station ADA improvements and pedestrian undercrossing, and the Leesdale siding extension.

Service	Fiscal Year 2020/2021	Fiscal Year 2021/2022
Avg. Weekday Boardings (VC Line)	420	985
Avg. Weekday Boardings (VC Portion)	106	245

DESCRIPTION: To support the rising operational costs with lower than projected fare revenues, VCTC expects to use \$1.4 million CARES funds this year from the over \$30 million dollars allocated to Metrolink in Fiscal Year 2020/2021. Without these funds, VCTC could not fund the operation of the service due to the rising costs and stagnant fare revenues. These CARES funds put VCTC in a good financial position by giving VCTC cushion for the next few years. However, once they are expended, VCTC will need to find a way to fill the funding gap. One opportunity staff is interested in pursuing is swapping capital funds for operating funds as VCTC has more rail capital funds through the Infrastructure Investment and Jobs Act (IIJA) than it can expend.

In Fiscal Year 2023/2024, VCTC will program a total of \$45,956,673 to the Metrolink program, including \$22,072,472 Federal Transit Administration (FTA) funds generated by running Metrolink service through Ventura County. The major cost increase is funded by IIJA and will flow directly to SCRRA and are not passed-through the VCTC budget. Through the VCTC budget, \$22,512,084 will be allocated for both operations and capital expenses as well as VCTC expenses and staff costs.

Capital expenditures continue to be a significant cost and VCTC is contributing \$16,565,725 to Metrolink this fiscal year and \$1,500,000 to support the Camarillo Station ADA improvement work that VCTC is responsible for. The VCTC capital rehabilitation line-item totals \$11,269,787 and includes \$139,987 Fiscal Year 2022/2023 SGR funds as well as \$11,129,800 of prior year capital funds that have yet to be drawn down. Capital funds will support infrastructure improvements and updates to rolling stock.

The Fiscal Year 2023/2024 VCTC Metrolink budget is \$1,084,706 more than the previous fiscal year due to the Camarillo Station ADA improvement project, increased operating costs including additional weekend service but offset by a decrease in capital rehabilitation costs.



BUDGET TASK: METROLINK COMMUTER RAIL (continued)

DIRECTOR: Claire Grasty

BUDGET MANAGER: Aubrey Smith

WORK ELEMENTS (continued):

1. Represent VCTC in SCRRRA MAAC and other rail meetings.
2. Work with Metrolink on the continuation of the new weekend service.
3. Work with Metrolink staff to improve and coordinate outreach.
4. Monitor and provide staff support for VCTC's portion of the Main Line operation costs, maintenance-of-way, and capital activities.
5. Support major Right of Way (ROW) and capital projects along the corridor including projects led by other agencies. Maintain vegetation control and encroachments along track right-of-way between Moorpark and the Los Angeles County Line.

PRODUCT: Quarterly updates on passenger rail services, Ventura County Portion of Metrolink Budget, and continued maintenance of the VCTC portion of the Coast Main Line.

FUNDING:

Funding Source	Funding Dollars
LTF Fund Transfer	\$ 8,000,000
LTF Fund Transfer Carry-over	2,618,100
STA Fund Transfer	2,542,097
STA Fund Transfer Carry-over	1,174,600
SGR Fund Transfer	139,987
SGR Fund Transfer Carry-over	7,337,100
LCTOP Funds	690,000
Local Fees	10,200
Total Funding	\$22,512,084

EXPENDITURE COMPARISON:

	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget*	Fiscal Year 2023/2024 Budget
Salaries	\$ 50,988	\$ 85,300	\$ 82,500
Fringe and Tax	25,280	46,800	39,100
Indirect Cost Allocation	45,677	87,900	104,500
Business Meals	13	400	500
Mileage	186	1,000	1,200
Office Support	291	500	500
Travel and Conferences	2,065	4,000	4,000
Legal Services	18,011	15,000	17,000
Bridges and Culverts	742,249	708,200	0
Capital Rehabilitation	290,480	14,636,572	11,269,787
Community Outreach	4,949	4,000	6,000
Right of Way Vegetation Control	74,359	100,000	100,000
SCRRRA Operations/Maintenance-of-Way	4,804,898	5,387,706	8,696,997
Station Rehabilitation	0	0	1,500,000
Weekend Service	138,362	350,000	690,000
Total Expenditures	\$6,197,808	\$21,427,378	\$22,512,084
Total including FTA funds directly to SCRRRA	\$18,462,208	\$37,576,916	\$45,956,673

* This budget task was amended after the Commission approved the budget in June 2022.



BUDGET TASK: SANTA PAULA BRANCH LINE

DIRECTOR: Amanda Fagan

BUDGET MANAGER: Amanda Fagan

OBJECTIVES: Manage the Santa Paula Branch Line (SPBL) corridor.

ACCOMPLISHMENTS: The Ventura County Transportation Commission purchased the 32-miles long Santa Paula Branch Line railroad and right-of-way in 1995 with funding from a Federal Transportation Enhancement Activities (TEA) grant and local sources. With the purchase of the Branch Line came leases for cultivation, utilities, crossings, and pipelines, which provide a portion of the revenue needed to support the line. With these agreements comes the continual need to actively manage the SPBL.

In 2001, VCTC entered into a 20-year lease agreement with the Fillmore and Western Railway Company (FWRY) for maintenance and operation of the SPBL railroad. On June 30, 2021, the lease with FWRY expired. In anticipation of lease expiration, VCTC issued a Request for Proposals for Rail Operator Service in October 2020. After proposal review and negotiations, VCTC executed a Railroad Lease and Operations Agreement in December 2021 with Sierra Northern Railway (SNR) for a 35-year term. Under the Agreement, SNR is responsible to operate and maintain the full SPBL right-of-way, including weed abatement, trash removal, addressing trespass, bridge inspections, and other day-to-day management activities. During Fiscal Year 2022/2023, VCTC staff facilitated the transition of operations to SNR and continued to manage those responsibilities retained by VCTC, including efforts to address encroachments into the railroad right-of-way and leasing activities.

In April 2022, the Commission adopted a mid-term goal to reinvigorate the process to complete the SPBL bike trail. As a result, staff coordinated development of a conceptual scope of work to update the SPBL Trail Master Plan, including phasing, funding, stakeholder engagement, and improved connections to transit and housing development, and is pursuing a grant to support a Trail Master Plan update. Broadband infrastructure deployment through the Santa Clara River Valley via the SPBL has also become a key discussion point.

In January 2023, an approximately 120-foot section of the Sespe Creek Overflow bridge on the SPBL near Fillmore washed out during an atmospheric river storm. VCTC staff assisted with the damage assessment and efforts to secure Federal and/or State funding to repair and replace the damaged section of the bridge to reconnect the eastern section of the SPBL to the rail network.

DESCRIPTION: The Fiscal Year 2023/2024 Santa Paula Branch Line Task Budget provides for coordination and oversight of the Railroad Lease and Operations Agreement, which includes railroad and signals operations and maintenance, weed abatement, debris cleanup, trespass removal, and bridge inspections. The budget also includes VCTC staff costs for lease and asset management, such as lease reassignments and new or updated leases and licenses. With a long-term operator in place, Staff will continue to focus on efforts to implement the SPBL Trail Master Plan and work with City and County partners to complete the trail. The workplan also includes coordination with Federal, State, and local partners to repair the Sespe Creek overflow bridge and respond to storm damage, including efforts to secure Federal and State emergency funding assistance. The Fiscal Year 2023/2024 SPBL Budget is \$340,500 above the previous fiscal year, due to inclusion of additional funding for consultant services related to right-of-way survey, storm damage response and broadband deployment.



BUDGET TASK: SANTA PAULA BRANCH LINE (continued)

DIRECTOR: Amanda Fagan

BUDGET MANAGER: Amanda Fagan

WORK ELEMENTS:

1. Coordination and oversight of the Railroad Lease and Operations Agreement.
2. Railroad operations and right-of-way maintenance, including response to neighbor complaints, weed abatement, vegetation management, and annual bridge inspections.
3. Ensure compliance with policies and requirements of VCTC, California Public Utilities Commission, Federal Railroad Administration, and Surface Transportation Board.
4. Coordinate with Railroad Operator to identify and address areas of encroachment onto the railroad right-of-way through noticing and leasing.
5. Prepare and administer leases, licenses, and right-of-entry permits for use of SPBL property. Evaluate leases and establish a new rate schedule where applicable.
6. Conduct a Railroad Right-of-Way Survey.
7. Implement VCTC Trespass Policy requirements.
8. Update the SPBL Trail Master Plan.
9. Respond to storm-related damage to SPBL infrastructure.
10. Coordinate with the County of Ventura regarding possible broadband deployment.

PRODUCT: Continued safe and cost-effective management of the SPBL corridor.

FUNDING:

Funding Source	Funding Dollars
LTF Fund Transfer	\$102,300
STA Fund Transfer	441,500
Local Fee – Leases	355,000
Local Fee – Permits, Film and Rail Car Storage	30,000
Total Funding	\$928,800

EXPENDITURE COMPARISON:

	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget*	Fiscal Year 2023/2024 Budget
Salaries	\$ 50,503	\$ 38,300	\$ 41,000
Fringe and Tax	21,812	13,800	14,000
Indirect Cost Allocation	43,309	34,700	47,300
Mileage	126	500	500
Notices	0	500	500
Office Support	675	500	500
Consultant Services	45,976	24,000	350,000
Legal Services	78,417	20,000	20,000
Non-Rail Maintenance	40,671	6,000	5,000
Signal Repair and Replacement	354	0	0
Track Maintenance	320,000	450,000	450,000
Total Expenditures	\$601,843	\$588,300	\$928,800

* This budget task was amended after the Commission approved the budget in June 2022.





COMMUTER ASSISTANCE PROGRAM TASK BUDGETS



BUDGET TASK: REGIONAL TRANSIT INFORMATION CENTER

DIRECTOR: Claire Grasty

BUDGET MANAGER: Matt Miller

OBJECTIVES: Provide comprehensive and convenient customer service to the public by assisting in all areas of transportation information services for Ventura County services, including but not limited to fixed route, rail, Americans with Disability Act (ADA) service, demand response service, Rideshare, Freeway Service Patrol and program-based services run by local social service agencies.

ACCOMPLISHMENTS: The Regional Transit Information Center (RTIC) serves as a central repository for all public transportation information within the County for new and regular transit riders as well as a resource for those utilizing the wide array of VCTC's other programs. As riders experienced service changes and policy updates throughout the COVID-19 pandemic, the call center remained open and available to the public to answer questions about trip planning across the county and further. The RTIC played a pivotal role in providing up to date information during the January 2023 Storm and Flooding event that resulted in the closure of the 101 Freeway between Ventura and Santa Barbara and the closure of Highway 126. VCTC staffed its toll-free information line for all Ventura County transit services, which include VCTC Intercity, Metrolink, LOSSAN, local bus, Amtrak and paratransit, as well as general information regarding other programs such as Rideshare's Ride Match and Guaranteed Ride Home and Motorist Aid's Freeway Service Patrol.

As with past years, staff provided customer service and support for the Commission's formal comment process related to ADA, Title VI, unmet needs and transit operations. Additionally, the RTIC acted as liaison to social service agencies, which utilize transit services, such as the County of Ventura Human Services Agency. Staff supported outreach to community groups, including through a senior fair for the first time since the pandemic.

DESCRIPTION: The Regional Transit Information Center (RTIC) is the "front line" for transit information for VCTC's set of services and also provides information for all of Ventura County's transit operators, for both large and small operators. The Center is staffed daily, Monday-Friday, 8am-5pm. VCTC staff duties include, but are not limited to, providing customer service in the areas of countywide bus transit information, trip planning, pass information, and general user guidance; Ridesharing programs, including Guaranteed Ride Home and Ride Match; disseminating information through outreach and liaison to rider/community groups and social service agencies. Printed schedules for all Ventura County transit systems, Metrolink and Amtrak, as well as senior and ADA paratransit and dial-a-ride services are available at the Center. The RTIC manages the rider feedback database, including tracking of any complaints (formal ADA, Title VI, or transit service related) that are filed regarding VCTC and/or its transit services.

This program task is funded by both Federal Transit Administration (FTA) and Local Transportation Funds (LTF) "taken off the top". For this fiscal year, all RTIC staff time has been allocated to this budget and removed from the Regional Transit Technology and VCTC Intercity budgets for efficiency and better management and as such, the salary, fringe and indirect costs have gone up.



BUDGET TASK: REGIONAL TRANSIT INFORMATION CENTER (continued)

DIRECTOR: Claire Grasty

BUDGET MANAGER: Matt Miller

WORK ELEMENTS:

1. Staff countywide “800-number” call-center to provide regional, rail and local transportation information.
2. Provide end-to-end itineraries and information regarding agency-sponsored and eligibility-based transportation services.
3. Assist transit planning staff with maintenance of regional transit and human services countywide transportation directory.
4. Assist with Rideshare Program including Guaranteed Ride Home and Ride Match.
5. Process regional pass sales and order fulfillment by phone, email, mail, and online.
6. Provide countywide information to sales outlet network, Job Career Centers, schools, private and public agencies, and employer transportation coordinators.
7. Coordinate and address the formal comment program to assure a prompt response, follow-up and/or resolution.
8. Process formal complaints related to ADA or Title VI.
9. Assist transit operators with support on countywide bus promotions, including the “reopening” of transit services.

PRODUCT: A well-informed community of rideshare, specialized transportation and public transit users and social service agencies.

FUNDING:

Funding Source	Funding Dollars
FTA	\$418,240
LTF Fund Transfer	79,560
LTF Fund Transfer Carry-over	15,000
Total Funding	\$512,800

EXPENDITURE COMPARISON:

	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget*	Fiscal Year 2023/2024 Budget
Salaries	\$ 75,060	\$ 85,200	\$134,800
Fringe and Tax	64,350	65,100	119,200
Indirect Cost Allocation	83,493	100,100	218,300
Communications	1,997	4,200	4,000
Mileage	0	500	500
Office Support	0	200	500
Training	149	2,200	2,000
Travel and Conferences	0	1,200	1,500
Software (CRM)	0	30,000	32,000
Temporary/Extra Help	10,020	14,000	0
Total Expenditures	\$235,069	\$302,700	\$512,800

* This budget task was amended after the Commission approved the budget in June 2022.



BUDGET TASK: RIDESHARE PROGRAMS

DIRECTOR: Claire Grasty

BUDGET MANAGER: Claire Grasty

OBJECTIVES: Reduce congestion, increase mobility, and improve air quality through programs targeted at reducing single occupant vehicle trips as required by the Congestion Management Program.

ACCOMPLISHMENTS: VCTC participates in the regional ridematching database, collaborating with Los Angeles Metro (Metro), Orange County Transportation Authority (OCTA), Riverside County Transportation Commission (RCTC) and the San Bernardino County Transportation Authority (SBCTA) for the provision of ridematching services to Southern California commuters. This partnership provides the Commission with a significant cost reduction in software costs as VCTC's portion is four percent of the regional population total. SBCTA manages the contract.

VCTC continues to work with a contractor specializing in managing the rideshare database for the Southern California collective, including to support the Ventura County Air Pollution Control District's Rule 211. Commute patterns have changed significantly due to the COVID-19 pandemic and appear to be turning into longer term trends. The contractor provided monthly reports with detail commute patterns for those using the RideMatch system and to help to show VCTC how to focus efforts moving forward.

This past year, VCTC expanded Bike to Work Week to Bike Month, expanding it to encourage not just commuters but the public at large to trade a car trip for a bike trip during the month. In the future, VCTC plans to continue to evolve Bike Month efforts and biking education, including for ebikes, as biking has become increasingly popular since the start of the pandemic. Additionally, VCTC continued its Rideshare week efforts, encouraging carpoolers to try an alternative mode during the week.

DESCRIPTION: VCTC will continue to provide assistance to employers and commuters in Ventura County promoting alternatives to Single Occupant Vehicle (SOV) travel. In addition to traditional Rideshare Week and Bike Month efforts, outreach will include a much broader and ongoing effort to educate the public on the benefits of rideshare and alternative transportation modes, including teleworking and vanpooling. Additionally, VCTC will work to promote the Guaranteed Ride Home program that was updated in the last fiscal year to allow Transportation Network Companies (TNC's) to be used as rides home.

As the options for "mobility" increase to include Transportation Network Companies (TNC's), scooters, and other options, integrating rideshare activities with transit and these new options will be an increasingly important activity to reduce automobile usage and thereby reduce congestion and air pollution. As a result, VCTC will continue to explore the feasibility of mobility as a service (MaaS) and work to better integrate all modes of transportation.

WORK ELEMENTS:

1. Contract with Metro, OCTA, RCTC and SBCTA for delivery of rideshare matching database management services.
2. Have RideGuides and RideSmart Tips produced for the purpose of providing commuters rideshare opportunities. Respond to inquiries from Ventura County



BUDGET TASK: RIDESHARE PROGRAMS (continued)

DIRECTOR: Claire Grasty

BUDGET MANAGER: Claire Grasty

WORK ELEMENTS: (continued)

commuters generated by phone calls, direct referrals, www.RideMatch.info, and the 511 online interface.

3. Develop outreach opportunities to provide information on commuter assistance programs to regulated and non-regulated employer worksites in Ventura County to assist in the development and implementation of trip reduction programs as well as working with other County Transportation Commissions on outreach for the www.RideMatch.info and 511 websites.
4. Monitor and support the California Vanpool Authority (CalVans) Vanpool Program by active participation as a member of the CalVans Technical Advisory Committee.
5. Develop and communicate resources for alternatives to single occupancy vehicles, including biking and teleworking.

PRODUCT: Assist commuters by providing information on ridesharing opportunities, the Guaranteed Ride Home program, biking, and teleworking. Assist employers by providing Rule 211 survey assistance and information on Transportation Demand Management (TDM) opportunities.

FUNDING:

Funding Source	Funding Dollars
CMAQ	\$360,400
CMAQ Carry-over	30,000
LTF Fund Transfer	3,000
Total Funding	\$393,400

EXPENDITURE COMPARISON:

	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	Fiscal Year 2023/2024 Budget
Salaries	\$ 14,439	\$ 27,200	\$ 27,300
Fringe and Tax	7,164	15,000	15,000
Indirect Cost Allocation	12,938	28,100	36,400
Membership and Dues	575	600	900
Mileage	0	300	300
Office Support	0	500	500
Travel and Conferences	0	2,000	2,000
Consultant Services	97,925	130,000	150,000
Legal Services	2,765	1,500	3,000
Guaranteed Rides	0	5,000	5,000
Outreach	151,253	153,000	153,000
Total Expenditures	\$287,059	\$363,200	\$393,400



PLANNING AND PROGRAMMING PROGRAM TASK BUDGETS



BUDGET TASK: AIRPORT LAND USE COMMISSION

DIRECTOR: Amanda Fagan

BUDGET MANAGER: Caitlin Brooks

OBJECTIVES: As the Ventura County Airport Land Use Commission (ALUC), ensure that new development surrounding the County's airports is consistent with the adopted Ventura County Airport Comprehensive Land Use Plan (ACLUP), thereby preserving continued operations and protecting the safety and welfare of surrounding residents.

ACCOMPLISHMENTS: Throughout Fiscal Year 2022/2023, ALUC staff has continued to respond to developers and local jurisdiction staff for guidance on ACLUP policies and development criteria. Staff works in consultation with the Ventura County Department of Airports and local city/County staff to resolve potential airport land use conflicts prior to the permit process, relieving the need for project review by the Commission where appropriate. ALUC staff reviewed and facilitated Commission review of a proposed General Plan Amendment and Zoning Ordinance within the Oxnard airport influence area and a lighting ordinance within the Camarillo airport influence area.

Caltrans Division of Aeronautics recommends comprehensive review and update of an Airport Land Use Compatibility Plan (ALUCP) at least every five years. The current Ventura County ACLUP was completed in 2000 and is due for review and update. Caltrans requires inclusion of the ALUCP update in the County of Ventura Department of Airports Capital Improvement Plan (CIP). In Fiscal Year 2022/2023, ALUC staff coordinated with the Department of Airports to incorporate a future update to the ACLUP into the Department's CIP. The CIP includes \$360,000 in State Grant funds and \$40,000 local match to update the ACLUP. To date, no grant funds have been released by the Caltrans Division of Aeronautics for ALUCP updates.

DESCRIPTION: ALUC staff will continue to review proposed development located within the defined study areas for the four airports located in Ventura County: Camarillo Airport, Oxnard Airport, Santa Paula Airport, and Naval Base Ventura County-Point Mugu. If potential conflicts cannot be avoided during the initial review process, ALUC staff will prepare a recommendation for a public hearing and discussion by the ALUC.

The Fiscal Year 2023/2024 workplan and budget includes funding to coordinate with the County of Ventura Department of Airports, Naval Base Ventura County, and the Santa Paula Airport to develop a Request for Proposals (RFP) and Scope of Work (SOW) for an update to the ACLUP, and to identify grant, partner agency, or other funding sources to update the Plan. Staff anticipates initiating the ACLUP update in Fiscal Year 2024/2025, subject to Commission approval and funding availability.

The Fiscal Year 2023/2024 budget is \$5,400 more than the budget for the preceding year largely due to changes in the Indirect Cost rate and carries forward costs to coordinate and to prepare the ACLUP update RFP, SOW, and related grant application(s). The timeline to prepare the ACLUP is carried forward to better align with completion of Department of Airports updates to the Camarillo and Oxnard Airport Layout Plans and updated noise studies.



BUDGET TASK: AIRPORT LAND USE COMMISSION (continued)

DIRECTOR: Amanda Fagan

BUDGET MANAGER: Caitlin Brooks

WORK ELEMENTS:

1. Review proposed developments located in the traffic pattern zone for airports within Ventura County for consistency with the Airport Comprehensive Land Use Plan for Ventura County.
2. Post Legal Notices and hold public hearings for consistency findings that are heard and adopted.
3. Notify proposing developers of outcome of consistency hearing.
4. Notify the Cities, County, and/or local school districts with project approval authority of consistency hearing outcomes.
5. Develop Scope of Work and Request for Proposals to update the ACLUP and conduct associated environmental review.
6. Identify funding sources to prepare an update to the ACLUP.
7. Review any proposed airports and expansions, such as medical center heliport expansions.
8. Participate in SCAG Aviation Technical Advisory Committee and aviation-related updates to Connect SoCal.

PRODUCT: Advisory recommendations on the consistency of development surrounding Ventura County’s airports. Scope of Work and Request for Proposals to update ACLUP. Coordination with SCAG regarding aviation sections of 2024 Connect SoCal.

FUNDING:

Funding Source	Funding Dollars
LTF Fund Transfer	\$32,300
LTF Fund Transfer Carry-over	18,000
Total Funding	\$50,300

EXPENDITURE COMPARISON:

	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	Fiscal Year 2023/2024 Budget
Salaries	\$3,611	\$11,600	\$12,700
Fringe and Tax	1,646	4,600	4,700
Indirect Cost Allocation	3,148	10,700	14,900
Mileage	15	500	500
Notices	362	1,000	1,000
Travel and Conferences	0	500	500
Consultant Services	0	10,000	10,000
Legal Services	77	5,000	5,000
Outreach	0	1,000	1,000
Total Expenditures	\$8,859	\$44,900	\$50,300



BUDGET TASK: REGIONAL TRANSIT PLANNING

DIRECTOR: Claire Grasty

BUDGET MANAGER: Aubrey Smith

OBJECTIVES: Support transit planning and improvement of transit and paratransit services throughout Ventura County and support the providers of those services. Assist in the implementation of VCTC, regional and federal transit plans and initiatives.

ACCOMPLISHMENTS: Completed significant work for the Transit Integration and Efficiency Study (TIES) and completed the Coordinated Public Transit-Human Services Plan (Coordinated Plan) update. Implemented the very successful Youth Ride Free program, with ridership exceeding expectations almost twofold. Implemented several priority items from the Transportation Emergency Preparedness Plan (TEPP) to better prepare transit agencies and coordinate with emergency service agencies to assist in emergencies, including implementing TEPP strategies during the January 2023 storms. Managed the VCTC Unmet Transit Needs (UTN) Process and prepared recommendations for the Commission. Also completed this year were the update of the Transit Asset Management (TAM) Plan and the Transportation Development Act (TDA) Triennial Performance Audit.

DESCRIPTION: This is an ongoing task, which includes improving coordination of transit in Ventura County, monitoring performance, and implementing and managing regional programs. This task includes working with regional, state, and federal transportation agencies, including Commission funding partners.

Major projects for the upcoming year are implementing the strategies recommended in the TIES and the Coordinated Plan. Additionally, staff will begin the Short-Range Transit Plan (SRTP) which will guide VCTC's investments based on current market and service information, financial resources, and performance targets. The SRTP will also compile and prioritize the strategies listed in the TIES, Coordinated Plan, TEPP, Zero Emission Bus Plan, operator SRTPs and other planning documents. Though this project was planned for Fiscal Year 2022/2023, it has been delayed due to allow for the conclusion of the TIES. In the coming year, VCTC will continue the Youth Ride Free Promotional Program and College Ride Programs and expand them to include select free fare days during the year.

Other tasks include consultant support and continuing work with all transit stakeholders including supporting operators' initiatives to improve transit services. Activities include development of transit plans and studies as part of the on-going VCTC planning activities.

The Fiscal Year 2023/2024 budget is \$335,000 more than the previous fiscal year due primarily to an increased grant allocation for the Youth Ride Program. There is a decrease in costs for consultant services due to the completion of major projects such as TIES and the Coordinated Plan.

WORK ELEMENTS:

1. Coordinate transit planning with adjoining counties, transit operators, and County stakeholders, including facilitating improved coordination of services, as well as helping to promote transit and coordinated mobility services.
2. Staff Transit Operators Advisory Committee (TRANSCOM) including preparation of agendas and management of meetings.



BUDGET TASK: REGIONAL TRANSIT PLANNING (continued)

DIRECTOR: Claire Grasty

BUDGET MANAGER: Aubrey Smith

WORK ELEMENTS (continued):

3. Provide input to State and regional agencies regarding plans, programs, regulations, and funding for transit and act as a conduit for information to the transit operators.
4. Complete the SRTP, including a prioritized list of strategies previously recommended.
5. Manage and complete the annual UTN process.
6. Prepare VCTC grant applications as funding opportunities arise.
7. Work with Ventura County colleges and transit operators to continue the Youth Ride Free Promotional Program and College Ride Program in the near term and fund it sustainably in the longer term. Implement select free fare days throughout the year.
8. Implement TEPP recommendations.

PRODUCT: Increase outreach and promotion of transit services in Ventura County. Disseminate information to operators. Continue efforts toward regional coordination. Manage/deliver the TDA UTN process. Staff TRANSCOM and participate in the planning and programming activities of transit operators.

FUNDING:

Funding Source	Funding Dollars
FTA CARES Act	\$ 300,000
FTA 5307, CMAQ	311,700
FTA Carry-over	300,000
LTF Fund Transfer	164,700
LTF Fund Transfer Carry-over	75,000
LCTOP	1,500,000
Total Funding	\$2,651,400

EXPENDITURE COMPARISON:

	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget*	Fiscal Year 2023/2024 Budget
Salaries	\$169,142	\$ 253,900	\$ 231,900
Fringe and Tax	87,164	138,100	118,700
Indirect Cost Allocation	153,502	260,900	301,100
Business Meals	22	200	200
Membership and Dues	0	500	500
Mileage	221	2,000	2,000
Office Support	248	5,500	1,000
Training	949	2,000	2,000
Travel and Conferences	2,700	6,000	6,000
Consultant Services	258,230	555,500	426,000
Legal Services	1,367	5,000	7,000
College Ride Program	176,497	500,000	500,000
Outreach	39,225	45,000	45,000
Unmet Needs	8,336	10,000	10,000
Youth Ride Program	0	530,800	1,000,000
Total Expenditures	\$897,603	\$2,316,400	\$2,651,400

* This budget task was amended after the Commission approved the budget in June 2022



BUDGET TASK: REGIONAL TRANSPORTATION PLANNING

DIRECTOR: Amanda Fagan

BUDGET MANAGER: Caitlin Brooks

OBJECTIVES: Participate in state, regional and local planning efforts that further the mission of the VCTC.

ACCOMPLISHMENTS: This task consolidates many of the day-to-day, local, regional, and state level planning activities for which VCTC is responsible. During Fiscal Year 2022/2023, staff continued to collaborate with partner agencies on local planning efforts and continued review and comment on development projects of significance. Staff continued to work with the Southern California Association of Governments (SCAG) at the regional level to monitor implementation of 2020 Connect SoCal, the Regional Transportation Plan/Sustainable Communities Strategy (RTP/SCS), and preparation of the 2024 Connect SoCal update.

In February 2023, VCTC accepted an update to the Ventura County Comprehensive Transportation Plan (CTP) aimed to create a connected, resilient, and equitable transportation future for all in Ventura County. The Commission directed staff to amend the CTP Update to more fully respond to partner agency and public feedback and return for full adoption at a later date.

VCTC developed, published, and printed a new bicycle routes map titled, "Biking Ventura County: Routes & Tips for Beginners & Families." VCTC and Ventura Council of Governments (VCOG) jointly developed a Vehicle Miles Travelled (VMT) Adaptive Mitigation Program (AMP), which supports local agencies to implement Senate Bill (SB) 743, with final adoption planned for May 2023. Staff continued to utilize the Ventura County Transportation Model (VCTM) to support the CTP, VMT AMP, U.S. 101 High Occupancy Vehicle Project, and local planning efforts. VCTC has made VCTM outputs available online to local agencies and the public through the GoVentura.org website. VCTC also initiated the U.S. 101 Conejo Pass Wildlife Tracking Study in partnership with the National Park Service. VCTC staff developed a request for proposals to provide probe-based data collected from mobile devices and other sources for transportation performance monitoring and analysis. This transportation data pilot program is intended to provide access for all VCTC partner transportation agencies to access for transportation planning and engineering purposes.

DESCRIPTION: This task provides regional perspective through review and comment on plans and projects, participation on committees, and development of new plans and products to address regional transportation planning needs countywide. The Fiscal Year 2023/2024 Regional Transportation Planning work plan includes: (1) Complete an amendment to the 2023 CTP Update and finalize Congestion Management Program (CMP) resolution; (2) Develop a Transportation Data and Analytics Pilot Program; (3) Implement the VMT AMP; (4) Include transportation concepts and data within the County-led Farmworker Housing Survey; (5) Pursue grant funding through the SCAG Regional Early Action Planning Grant Program (REAP) CTC Partnership Program; (6) Coordinate with partner agencies and pursue grant opportunities to implement strategies of 101 Communities Connected Multimodal Corridor Study, Freight Corridors Study, Bicycle Wayfinding Study, CTP Update, and the RTP/SCS; (7) Participate in the development of the Draft 2024 Connect SoCal update; and (8) Facilitate the U.S. 101 Conejo Pass Wildlife Tracking Study in partnership with the National Park Service. The increase of \$8,984 is primarily due to an anticipated staffing reclassification within the Planning Department and an increase in the indirect cost rate.



BUDGET TASK: REGIONAL TRANSPORTATION PLANNING (continued)

DIRECTOR: Amanda Fagan

BUDGET MANAGER: Caitlin Brooks

WORK ELEMENTS:

1. Review and comment on plans and projects of regional significance, such as General Plans, and participate in regional planning efforts by SCAG, VCOG, and other entities.
2. Amend the 2023 CTP and provide a resolution for the CMP.
3. Develop a transportation data and analytics pilot program.
4. Pursue grant funding to implement the CTP and other plans and studies strategies.
5. Coordinate with partner agencies and pursue grant opportunities to implement strategies of the Freight Corridors Study and 101 Communities Connected.
6. Implement the final VMT Adaptive Mitigation Program.
7. Manage the U.S. 101 Conejo Pass Wildlife Tracking Study and Sustainable Communities Grant in partnership with the National Park Service.

PRODUCT: Plans and projects that reflect the transportation planning goals of VCTC.

FUNDING:

Funding Source	Funding Dollars
LTF Fund Transfer	\$ 800,010
LTF Fund Transfer Carry-over	540,000
PPM	45,000
REAP-SCAG/VCOG Carry-over	40,000
Sustainable Communities Grant (Wildlife Tracking) Carry-over	326,890
Local Contribution – APCD	50,000
Total Funding	\$1,801,900

EXPENDITURE COMPARISON:

	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget*	Fiscal Year 2023/2024 Budget
Salaries	\$274,637	\$ 317,800	\$ 348,400
Fringe and Tax Allocation	126,337	125,100	127,100
Indirect Cost Allocation	240,143	294,700	408,500
Membership and Dues	11,179	15,000	15,000
Mileage	15	1,000	1,000
Notices	0	500	500
Office Support	195	1,000	2,000
Printing	579	5,000	2,000
Training	740	2,500	2,500
Travel and Conferences	75	3,500	3,500
Consultant Services	298,699	385,416	250,000
Legal Services	2,359	7,000	7,000
Sustainable Communities (Wildlife Study)	0	326,900	326,900
Software Licenses	4,570	307,500	307,500
Total Expenditures	\$959,528	\$1,792,916	\$1,801,900

* This budget task was amended after the Commission approved the budget in June 2022.



BUDGET TASK: TDA ADMINISTRATION

DIRECTOR: Sally DeGeorge

BUDGET MANAGER: Thao Le

OBJECTIVES: Administer the Transportation Development Act (TDA) Local Transportation Funds (LTF), State Transit Assistance (STA) and State of Good Repair (SGR) funds in a cost-effective and timely manner while complying with State regulations.

ACCOMPLISHMENTS: VCTC continued to process LTF, STA, and SGR claims, allocate funds in compliance with State laws and regulations and monitor receipts. Annual fiscal and compliance audits of claimants for LTF, STA, SGR, Proposition 1B and Low Carbon Transit Operations Program (LCTOP) were completed and submitted as required to the State Controller's Office and State Department of Transportation.

DESCRIPTION: As the Regional Transportation Planning Agency (RTPA) for Ventura County, VCTC is responsible for the administration of the LTF, STA and SGR funds. In Fiscal Year 2023/2024, the LTF revenues are estimated to be \$3.7 million higher than the Fiscal Year 2022/2023 revenues. It is estimated that the carry-in balance will be \$11.7 million due to the higher than initially projected receipts for Fiscal Year 2022/2023. It is estimated there will be just over \$41.3 million to apportion to Articles 4 and 8.

In Fiscal Year 2023/2024 the estimated Article 3 bicycle and pedestrian funds are just over \$1 million which includes both bicycle maintenance of \$252,067 and project funding of \$756,203 and \$8,374 prior year project funding. The Article 3 funding is approximately \$1 million lower this year as last year contained a combined multi-year project award.

Based on the State's January 2023 estimate, this budget contains new funding of \$567,562 in STA PUC Section 99314 funds and \$76,242 SGR funds passed through to eligible recipients: City of Camarillo, City of Moorpark, City of Simi Valley, City of Thousand Oaks, and Gold Coast Transit District. Only the funds received will be allocated to the local agencies. The final budget may increase with carry-over STA and SGR balances.

Southern California Regional Rail Authority is also a recipient of STA and SGR funds, but those funds are not reflected in this budget, but are reflected within the Metrolink budget.



BUDGET TASK: TDA ADMINISTRATION (continued)

DIRECTOR: Sally DeGeorge

BUDGET MANAGER: Thao Le

WORK ELEMENTS:

1. Administer and monitor LTF, STA and SGR programs to ensure regulatory compliance with the Transportation Development Act regulations.
2. Assist city and County staffs in preparing the LTF, STA and SGR claims for transit, bicycle/pedestrian, and local street purposes; evaluate and process claims from local agencies; submit allocation instructions to the County Auditor-Controller to disburse the money and monitor the LTF, STA, and SGR accounts in trust at the County.
3. Work with the County Auditor-Controller to prepare the revenue receipt estimates and monitor receipts.
4. Complete the annual fiscal and compliance audits of LTF, STA, SGR, Proposition 1B (Prop 1B) and Local Carbon Transit Operations Program (LCTOP) funds; submit completed audits to the State as required; review audits; and follow-up on compliance with claimants.
5. Prepare and submit the annually required State Controller reports.

PRODUCT: A cost-efficient and effective administration of the TDA program.

FUNDING:

Funding Source	Funding Dollars
LTF Revenues and Fund Transfer	\$42,546,182
LTF Revenues Carry-over	8,374
STA Revenues - Section 99314	567,562
SGR Revenues - Section 99314	76,242
Total Funding	\$43,198,360

EXPENDITURE COMPARISON:

	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget*	Fiscal Year 2023/2024 Budget
Salaries	\$ 7,090	\$ 16,600	\$ 15,500
Fringe and Tax	3,761	7,900	7,000
Indirect Cost Allocation	6,499	16,300	19,300
Mileage	0	500	500
Office Support	0	1,000	1,000
Audits	110,000	120,000	120,000
Legal Services	0	2,000	2,000
County Auditor Administration	14,500	14,500	14,500
Pass-Through State Transit Assistance	633,445	622,665	567,562
Pass-Through State of Good Repair	70,922	94,017	76,242
Article 3 - Bicycles and Pedestrians	166,404	2,088,001	1,016,644
Article 4 - Transit	18,805,076	26,892,155	27,589,984
Article 8 - Transit, Streets and Roads	9,362,338	13,388,590	13,768,128
Total Expenditures	\$29,180,035	\$43,264,228	\$43,198,360

* This budget task was amended after the Commission approved the budget in June 2022.



BUDGET TASK: TRANSPORTATION PROGRAMMING AND REPORTING

DIRECTOR: Peter De Haan

BUDGET MANAGER: Heather Miller

OBJECTIVES: Facilitate the development, funding, and timely delivery of high priority transportation projects and programs.

ACCOMPLISHMENTS: VCTC continues to identify, pursue, and secure new state and federal funding for high priority transportation projects. As part of this work, VCTC develops and updates the Transportation Improvement Program that allows the Commission to obtain funding for priority projects through the five-year State Transportation Improvement Program (STIP) and the Federal Transportation Improvement Program (FTIP). Staff supports local agencies in updating the FTIP by providing technical assistance and in facilitating timely delivery of projects particularly those funded with state or federal funds.

Staff serves as a clearinghouse notifying local agencies of upcoming calls-for-projects and administers the selection of projects for Federal Transit Administration (FTA) Section 5310 and 5307 Jobs Access/Reverse Commute (JARC), Congestion Mitigation & Air Quality (CMAQ), Carbon Reduction Program (CRP), Transportation Development Act (TDA) Article 3 Bicycle and Pedestrian, Low Carbon Transit Operations Program (LCTOP) State of Good Repair (SGR) funds, and the MPO Regional Component of the Cycle 6 Active Transportation Program (ATP).

Additionally, VCTC worked with local agencies to facilitate allocation/obligation of funds for regional projects and submitting the required reports to meet the accountability requirements of these state and federal programs.

DESCRIPTION: Federal and state laws give VCTC responsibility for programming specific categories of transportation funding within Ventura County, including the Surface Transportation Program (STP), the CMAQ program, CRP, Federal Transit Administration (FTA) programs, the Active Transportation Program, and LCTOP and SGR programs. VCTC prioritizes and nominates projects for these funding programs, as well as submits projects to the California Transportation Commission (CTC) for inclusion in the State Transportation Improvement Program. Additionally, VCTC facilitates collaboration between Caltrans and local agencies for timely delivery of regional projects.

Over the last few years, significant changes have occurred in Transportation Project Financing. Funding programs have become more complex and now include performance targets to meet safety, congestion, innovation, economic development, and climate and land use goals. Additionally, the recent passage of the Infrastructure Investment and Jobs Act (IIJA), which provides new federal investment in infrastructure including roads, bridges, and mass transit, increased funding opportunities for local transportation projects. Consequently, there has been a significant increase in staff work to ensure Ventura County maintains its competitive position for new grant funds. Therefore, this budget includes an increase in Consultant Services to assist VCTC in completing project applications for federal and state grants. Additionally, there are increases in staff costs, Travel and Conferences, Mileage, and Business Meals, to reflect recent experience with increased costs for these items.



BUDGET TASK: TRANSPORTATION PROGRAMMING AND REPORTING (continued)

DIRECTOR: Peter De Haan

BUDGET MANAGER: Heather Miller

WORK ELEMENTS:

1. Monitor State and Federal funding opportunities and pursue and secure new funds for priority transportation projects.
2. Facilitate collaboration between Caltrans and local agencies on the development of plans and projects on the State Highway System.
3. Identify projects for CMAQ, CRP, ATP, LCTOP, SGR, FTA and other funding sources and prepare recommendations for approval by VCTC and committees.
4. Staff the Transportation Technical Advisory Committee (TTAC) and attend CTC meetings, Regional Transportation Planning Agency (RTPA) meetings, Southern California Programming Roundtable meetings, and Local Streets and Roads (LSR) Committee meetings.
5. Serve as an information clearinghouse for local agencies on various grant programs and support local agencies in updating the FTIP, resolving issues, and facilitating timely delivery of projects particularly those funded with state or federal funds.
6. Participation in the development of guidelines for state funded programs.

PRODUCT: Develop regional funding strategies; select projects for funding to provide the greatest regional benefit; update local agency projects in the 2023 FTIP; prepare and submit the Ventura County portion of the 2024 RTIP/STIP to the CTC; submit the Draft 2025 Federal Transportation Improvement Program (FTIP) to Southern California Association of Governments (SCAG); develop the Fiscal Year 2023/2024 Program of Projects (POP) for federal transit funds; assist local agencies on grant opportunities; submit project progress reports for funded projects.

FUNDING:

Funding Source	Funding Dollars
FTA 5307, 5310	\$291,300
LTF Fund Transfer	152,361
PPM	406,839
Total Funding	\$850,500

EXPENDITURE COMPARISON:

	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget*	Fiscal Year 2023/2024 Budget
Salaries	\$224,241	\$235,600	\$289,000
Fringe and Tax	125,976	119,800	134,100
Indirect Cost Allocation	209,745	236,600	363,500
Business Meals	108	300	500
Mileage	375	1,600	2,400
Notices	342	1,000	1,000
Travel and Conferences	3,419	4,700	7,000
Consultant Services	12,075	22,785	50,000
Legal Services	248	2,800	3,000
Total Expenditures	\$576,529	\$625,185	\$850,500

* This budget task was amended after the Commission approved the budget in June 2022.





GENERAL GOVERNMENT PROGRAM TASK BUDGETS



BUDGET TASK: COMMUNITY OUTREACH

DIRECTOR: Martin Erickson

BUDGET MANAGER: Darrin Peschka

OBJECTIVES: Increase public awareness of and support for VCTC and its programs.

ACCOMPLISHMENTS: Continuing to grow the VCTC brand and increasing public awareness of VCTC's role as a regional transportation planning agency and provider of transportation projects and services were primary goals for Fiscal Year 2022/2023.

Enhanced outreach to Spanish-speaking public transit users and to youths in Ventura County was the primary focus of community outreach in the last year. For the first time, VCTC conducted an outreach campaign created entirely in Spanish. The campaign is intended to better serve existing riders as well as to support efforts to increase transit ridership. Called *Buenas con VCTC*, the outreach campaign was based on *loteria*, a bingo-style game popular in Mexico. Outreach included organic and paid social media posts, question-and-answer posts on Facebook, print ads in a local Spanish-language newspaper, promotion on Spanish-language radio, posters at transit stops and a special themed VCBuspass card. The campaign won a first-place award in the 2023 American Public Transportation Association (APTA) AdWheel Awards Competition. VCTC will continue the Spanish-language outreach effort in the year ahead.

VCTC partnered with the local Boys & Girls Clubs of Ventura County once again for an art contest that is intended to provide positive engagement and encourage youths to consider using public transit in their daily lives. Contest winners have their artwork displayed on VCTC buses. To expand on this popular program, VCTC is creating a youth outreach "roadshow" that will fully launch in Fiscal Year 2023/2024. This interactive presentation, which will complement the Youth Ride Free transit program, will highlight the benefits of public transportation, touching on areas such as environment and sustainability, as well as educate youths on how to use public transit. In the coming year, the roadshow will be available for VCTC staff to present at schools and to youth-focused community organizations.

Participation in community events is a mainstay of VCTC outreach. In Fiscal Year 2022/2023, VCTC sponsored several community events, with staff participating, including the Ventura County Fair, Port of Hueneme Banana Festival, the Spark of Love Toy Drive Stuff-A-Bus event and Ventura County Public Works Day. Staff also participated in the Ventura County Housing Conference, the Ventura County Leadership Academy, Bike Month and Rideshare Week. VCTC will continue to sponsor these and other events in Fiscal Year 2023/2024. This task also provides outreach support for VCTC planning initiatives, including Our Future 101, the Comprehensive Transportation Plan (CTP) update and the Transit Integration and Efficiency Study (TIES).

DESCRIPTION: The community outreach and education plan will focus on defining VCTC as a brand and a service to the community, supporting efforts to rebuild transit ridership, as well as encouraging youth involvement in transportation issues. The task is overseen by the Program Manager of Government and Community Relations and a portion of the salary for that position is funded from this task. The Executive Director plays an active role of connecting with stakeholders, so this task funds a portion of the Executive Director's salary. The Program Manager for Information Technology supports digital communication efforts and website management, so this task also funds a portion of that salary.



BUDGET TASK: COMMUNITY OUTREACH (continued)

DIRECTOR: Martin Erickson

BUDGET MANAGER: Darrin Peschka

WORK ELEMENTS:

1. Active VCTC personal engagement in public forums, meetings, workshops and community events.
2. Provide public outreach through elevated digital presence via the VCTC website and social media platforms.
3. Continue to promote youth involvement in transportation issues and development of youth-focused collateral materials.
4. Continue to promote all forms of mobility options including bus and rail transit, carpooling, and active transportation, such as walking and biking.

PRODUCT: Increase public awareness of VCTC and its programs and services.

FUNDING:

Funding Source	Funding Dollars
FTA	\$504,100
LTF Fund Transfer	15,000
Total Funding	\$519,100

EXPENDITURE COMPARISON:

	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	Fiscal Year 2023/2024 Budget
Salaries	\$110,117	\$118,100	\$120,700
Fringe and Tax	43,163	45,900	45,600
Indirect Cost Allocation	91,800	109,200	142,800
Membership	440	500	500
Mileage	0	500	500
Office Support	0	1,000	1,000
Training	2,000	0	0
Travel	119	1,600	1,000
Consultant Services	131,510	138,400	140,000
Legal Services	177	3,000	2,000
Collateral Materials	0	10,000	15,000
Community Events	7,761	30,000	25,000
Youth Programs	18,708	30,000	25,000
Total Expenditures	\$405,795	\$488,200	\$519,100

* This budget task was amended after the Commission approved the budget in June 2022.



BUDGET TASK: MANAGEMENT AND ADMINISTRATION

DIRECTOR: Martin Erickson

BUDGET MANAGER: Martin Erickson

OBJECTIVES: To manage the day-to-day business and operations of the Ventura County Transportation Commission.

ACCOMPLISHMENTS: This task continues to accomplish the day-to-day activities of managing all aspects of the Commission that include management oversight of all tasks included in this budget.

DESCRIPTION: The primary purpose of this task is to manage the day-to-day operations of VCTC. Included in these activities are Human Resources management and managing the activities of a contracted part-time human resources professional to ensure VCTC complies with human resources rules and regulations. This budget also includes the management oversight of the agency's revenues and expenditures, accounting controls as well as ultimate responsibility for the annual VCTC budget. The Executive Director manages all VCTC employees, evaluates senior staff, and has regular interaction with General Counsel on legal matters. This task also supports the time necessary for development of the Commission's monthly agenda and review of agendas for technical advisory committees. A key function of the Executive Director is regular interaction with policy makers, senior appointed staff from local, State and Federal agencies, business and community stakeholders, and external partners. Finally, there are a variety of lesser, but nonetheless time consuming, general internal operational elements that require the attention of VCTC management.

In an effort to retain existing staff and remain competitive in attracting new staff, the budget contains an increase to the consultant line item to have a consultant perform a salary survey of all staff. The last comprehensive salary survey of all staff has not been done since 2009.

The previous year's budget contained a one-time Additional Discretionary Payment (ADP) to CalPERS to reduce VCTC's pension Unfunded Actuarial Accrued Liability (UAAL).

WORK ELEMENTS:

1. Manage agency personnel and general human resources activities.
2. Manage and monitor annual budget activities.
3. Manage and oversee financial activities of the Commission including revenues and expenditures, serve as control element in accounting practices, and facilitate multiple annual audits.
4. Develop the monthly Commission agendas.
5. Prepare agendas and provide recommended policy guidance to VCTC staffed technical advisory committees.
6. Ensure regular and constant communication and accessibility to Commissioners.
7. Maintain frequent and regular external relations with elected and appointed officials at all levels of governments, the media and business and community stakeholders.



BUDGET TASK: MANAGEMENT AND ADMINISTRATION (continued)

DIRECTOR: Martin Erickson

BUDGET MANAGER: Martin Erickson

PRODUCT: Efficient, accountable, transparent, accessible, and responsive “Good Government” Commission operations.

FUNDING:

Funding Source	Funding Dollars
LTF Fund Transfer	\$742,900
Total Funding	\$742,900

EXPENDITURE COMPARISON:

	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget*	Fiscal Year 2023/2024 Budget
Salaries	\$171,912	\$ 175,600	\$ 194,200
Fringe and Tax	79,609	70,700	79,000
Indirect Cost Allocation	150,636	164,000	234,700
Business Meals	1,594	1,000	3,000
Membership and Dues	0	2,000	2,000
Mileage	0	1,000	1,000
Office Support	1,036	600	2,000
Travel and Conferences	2,476	10,000	10,000
Consultant Services	29,500	69,400	120,000
Legal Services	29,462	20,000	20,000
Commissioner Expenses	23,433	30,000	30,000
Education Reimbursement	9,324	15,000	20,000
Employee Recognition	98	2,000	2,000
Hardware/Software & Network Infrastructure	23,530	35,000	25,000
Office Relocation, Furniture & Equipment	12,643	0	0
Pension UAAL ADP payment	0	1,000,000	0
Total Expenditures	\$535,253	\$1,596,300	\$742,900

* This budget task was amended after the Commission approved the budget in June 2022.



BUDGET TASK: STATE AND FEDERAL GOVERNMENTAL RELATIONS

DIRECTOR: Martin Erickson

BUDGET MANAGER: Darrin Peschka

OBJECTIVES: Foster VCTC's involvement in a broad range of state and federal governmental settings to encourage policies that support VCTC programs.

ACCOMPLISHMENTS: VCTC has continued to develop cooperative working relationships to carry out the annual Legislative Program and support transportation funding in Ventura County. The past year has been active for transportation funding, with the Legislature and Governor Gavin Newsom reaching an agreement on a transportation infrastructure budget package in the Budget Act of 2022. On the federal level, the focus has been on disbursement of funds from the Infrastructure Investment and Jobs Act (IIJA), which was signed into law in 2021, and the Inflation Reduction Act (IRA), which became law in 2022.

DESCRIPTION: VCTC's legislative priorities have been set out in its two-year Legislative Program and Legislative Advocacy Policy, which the Commission adopted in January 2023. During the coming year, the work to advance VCTC's program will encompass monitoring of transportation legislation and regulations under development that could affect Ventura County; briefing legislative and congressional members and staff as appropriate; and participation in various advocacy groups including Mobility 21, California Association of Councils of Governments (CalCOG), the California Transit Association (CTA), the American Public Transportation Association (APTA), and the Southern California Transportation Legislative Roundtable.

In the coming months, the state Legislature's priorities are likely to include addressing an anticipated budget shortfall, which could affect transportation funding. Moving forward, the Legislature could also consider extensions of statutory relief provided to transit agencies during the COVID-19 pandemic, as well as requests for operations funding for transit agencies, many of which are still experiencing reduced ridership levels. The Legislature is also likely to continue discussions regarding the nexus between transportation, climate change goals, housing and land-use planning.

In Washington, D.C., the focus will continue to be on the disbursement of IIJA funding through grant programs such as Rebuilding America's Infrastructure with Sustainability and Equity (RAISE). The IIJA is expected to bring historic levels of investment in infrastructure projects across the country, including in California, which is expected to receive approximately \$40 billion from the IIJA. VCTC will work closely with regional and state agencies to help shape guidelines for implementation of the IIJA across different policy areas and provide input on how funding in California is appropriated over the coming years.

The Executive Director plays a key role in establishing and advocating for VCTC's legislative priorities, so this budget funds a portion of the Executive Director's salary. The budget also provides for the continuation of the state advocacy contract, memberships in professional organizations dedicated to transportation, and travel to meetings and conferences to advocate for local, regional and state legislative priorities.



BUDGET TASK: STATE AND FEDERAL GOVERNMENTAL RELATIONS (continued)

DIRECTOR: Martin Erickson

BUDGET MANAGER: Darrin Peschka

WORK ELEMENTS:

1. Participate in APTA, CalCOG, the California Transit Association, Mobility 21, and the Southern California Legislative Roundtable.
2. Prepare monthly legislative updates and matrices.
3. Advocate VCTC's positions to appropriate parties through written materials, briefings, and other available means.
4. Develop legislative support for transportation project funding within Ventura County, when consistent with VCTC's approved priorities.

PRODUCT: Advocacy, information sharing, and serving as a resource to legislators, to Congress and to VCTC staff.

FUNDING:

Funding Source	Funding Dollars
LTF Fund Transfer	\$277,900
Total Funding	\$277,900

EXPENDITURE COMPARISON:

	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	Fiscal Year 2023/2024 Budget
Salaries	\$ 47,603	\$ 60,400	\$ 64,700
Fringe and Tax	18,921	22,200	23,800
Indirect Cost Allocation	39,842	55,000	76,000
Business Meals	0	500	500
Membership and Dues	38,787	40,500	41,000
Mileage	55	900	900
Travel and Conferences	884	13,500	13,500
Consultant Services	54,022	55,000	55,000
Legal Services	460	2,500	2,500
Total Expenditures	\$200,574	\$250,500	\$277,900





VENTURA COUNTY TRANSPORTATION COMMISSION

SUPPLEMENTAL INFORMATION

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APPENDIX A – ACRONYMS

101 CC	Highway 101 Communities Corridor study
AAA	Area Agency on Aging
AB	Assembly Bill
ACFR	Annual Comprehensive Financial Report
ACLUP	Airport Land Use Compatibility Plan
ACS	American Community Survey
ADA	Americans with Disabilities Act
ADP	Additional Discretionary Payment
AICUZ	Air Installations Compatible Use Zones
ALUC	Airport Land Use Commission
ALUCP	Airport Land Use Compatibility Plan
AMP	Adaptive Mitigation Program
AMTRAK	American Track (National Railroad Passenger Corporation)
APC	Automated Passenger Counter
APCD	Air Pollution Control District
APG	Adaption Planning Grant
APTA	American Public Transportation Association
ARP	American Rescue Plan
ARRA	American Recovery and Reinvestment Act
ASP	Application Service Provider
ATP	Active Transportation Program
AVL	Automatic Vehicle Locator
AVR	Average Vehicle Ridership
BNSF	Burlington Northern Santa Fe
Board	Board of Commissioners
CAD	Computer Automated Dispatch
BEB	Battery-Electric Buses
BOE	Board of Equalization
CalAct	California Association for Coordinated Transportation
CalCOG	California Association of Councils of Governments
Cal-ITP	California Integrated Travel Plan
CalPERS	California Public Employer's Retirement System
Caltrans	California Department of Transportation
CalVans	California Vanpool Authority
CARB	California Air Resources Board
CARES Act	Coronavirus Aid, Relief and Economic Securities Act
CAT	Camarillo Area Transit
CEO	Chief Executive Officer
CEPA	California Environmental Protection Agency
CEPAC	Coastal Express Policy Advisory Committee
CEQA	California Environmental Quality Act
CERBT	California Employer's Retiree Benefit Trust
CFO	Chief Financial Officer



CFR	Code of Federal Regulations
CHP	California Highway Patrol
CIP	Capital Improvement Plan
CLUP	Comprehensive Land Use Plan (for airports)
CMA	Congestion Management Agency
CMAQ	Congestion Mitigation and Air Quality
CMP	Congestion Management Plan
CMS	Changeable Message Signs
COLA	Cost of Living Adjustment
Commission	Ventura County Transportation Commission
County	County of Ventura
CPA	Certified Public Accountant
CPUC	California Public Utilities Commission
CRCC	Coast Rail Coordinating Council
CRM	Customer Relationship Management
CRP	Carbon Reduction Program
CRRSA	Coronavirus Response and Relief Supplemental Appropriations Act
CSMP	Corridor System Management Plan
CSR	Customer Service Representatives
CSUCI	California State University, Channel Islands
CTA	California Transit Association
CTA	County Transportation Authority
CTAC	Citizens Transportation Advisory Committee
CTC	California Transportation Commission
CTP	Comprehensive Transportation Plan
CTS	Commuter Transportation Services
CTSA	Consolidated Transportation Service Agency
DAR	Dial-A-Ride
DBE	Disadvantaged Business Enterprise
DJIA	Dow Jones Industrial Average
DMT	Division of Mass Transit
DMV	Department of Motor Vehicles
DOD	Department of Defense
DOF	Department of Finance
DOT	Department of Transportation
ECHO	Electronic Clearing House Operation
EEM	Environmental Enhancement and Mitigation
EIR	Environmental Impact Report
ETC	Employee Transportation Coordinator
FAA	Federal Aviation Administration
FAST Act	Fixing America's Surface Transportation Act
FCS	Freight Corridor Study
FEMA	Federal Emergency Management Agency
FHWA	Federal Highway Administration
FMO	Financial Management Oversight



FRA	Federal Railroad Administration
FSP	Freeway Service Patrol
FSPA	Freeway Service Patrol Act
FSR	Financial Status Report
FTA	Federal Transit Administration (formerly UMTA)
FTE	Full Time Equivalent
FTIP	Federal Transportation Improvement Program
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GAAS	Generally Accepted Auditing Standards
GAGAS	Generally Accepted Government Auditing Standards
GAO	Government Accountability Office
GASB	Governmental Accounting Standards Board
GCTD	Gold Coast Transit District
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GPS	Global Positioning System
GRH	Guaranteed Ride Home
GTFS	General Transit Feed Syntax
HCD	Housing and Community Development
HTF	Highway Trust Fund
HOT	High Occupancy Toll
HOV	High Occupancy Vehicle
HVPAC	Heritage Valley Policy Advisory Committee
HVTS	Heritage Valley Transit Study
ICAP	Indirect Cost Allocation Plan
IJA	Infrastructure Investment and Jobs Act
IIP	Interregional Improvement Program
IRA	Inflation Reduction Act
IRGP	Incident Responder Grant Program
ISTEA	Intermodal Surface Transportation Efficiency Act
IT	Information Technology
ITA	Interagency Transfer Agreement
ITS	Intelligent Transportation System
JARC	Jobs Access and Reverse Commute
JLUS	Joint Land Use Study
JPA	Joint Powers Authority
LA	Los Angeles
LAFA	Local Access Fund Administrators
LA- METRO	Los Angeles County Metropolitan Transportation Authority
LACMTA	Los Angeles County Metropolitan Transportation Authority
LAFCO	Local Agency Formation Commission
LCTOP	Low Carbon Transit Operations Program
LLC	Limited Liability Company
LOS	Levels of Service (for traffic)



LOSSAN	Los Angeles-San Diego-San Luis Obispo Rail Corridor Agency
LEED	Leadership in Energy and Environmental Design
LSR	Local Streets and Roads
LTF	Local Transportation Fund
MAAC	Member Agency Advisory Committee
MAAS	Mobility as a Service
MAP-21	Moving Ahead for Progress in the 21 st Century
MCGMAP	Multi-County Goods Movement Action Plan
METRO	Los Angeles County Metropolitan Transportation Authority
Metrolink	Operating name for SCRRRA (see SCRRRA)
MOU	Memorandum of Understanding
MOW	Maintenance of Way
MPAC	Managers Policy Advisory Committee
MPO	Metropolitan Planning Organization
MT	Mass Transit
MTA	Metropolitan Transit Authority
MTC	Metropolitan Transportation Commission
MTD	Metropolitan Transit District
NAS	Naval Air Station
NBVC	Naval Base Ventura County
NEPA	National Environmental Policy Act
NF	New Freedom
NTD	National Transit Database
OBVSS	On-board Video Surveillance System
OCTA	Orange County Transportation Authority
OEA	Office of Economic Adjustment
OES	Office of Emergency Services
OMB	Office of Management and Budget
OPEB	Other Post-Employment Benefits
OWP	Overall Work Program
PAC	Policy Advisory Committee
PAED	Project Approval and Environmental Document
PDS	Project Design Support
PDT	Project Development Team
PEPRA	Public Employees' Pension Retirement Act
PERS	Public Employer's Retirement System
PMO	Project Management Oversight
POP	Program of Projects
POS	Point of Sale
PPM	Planning, Programming and Monitoring
PSR	Project Study Report
PTA	Public Transit Account
PTC	Positive Train Control
PTMISEA	Public Transportation, Modernization, Improvement, and Service Enhancement Account



PUC	Public Utilities Commission
PWA	Public Works Agency
RAISE	Rebuilding America's Infrastructure with Sustainability and Equity
RCTC	Riverside County Transportation Commission
REAP	Regional Early Action Planning Grant Program
RFGS	Rail Fixed Guideway System
RFP	Request for Proposal
RFQ	Request for Qualification
RHNA	Regional Housing Needs Assessment
RIP	Regional Improvement Program
ROE	Right of Entry
ROW	Right of Way
RSTP	Regional Surface Transportation Program
RTA	Regional Transit Authority
RTIC	Regional Transit Information Center
RTIP	Regional Transportation Improvement Program
RTP	Regional Transportation Plan
RTPA	Regional Transportation Planning Agency
RTPI	Real-time Passenger Information
QR	Quick Response (codes)
SAFE	Service Authority for Freeway Emergencies
SanBAG	San Bernardino Associated Governments
SB	Senate Bill
SBCAG	Santa Barbara County Association of Governments
SBCTA	Santa Bernardino County Transportation Authority
SCAG	Southern California Association of Governments
SCCP	Solutions for Congested Corridor Program
SCORE	Southern California Optimized Rail Expansion
SCRRA	Southern California Regional Rail Authority
SCS	Sustainable Community Strategy
SDRMA	Special District Risk Management Authority
SGR	State of Good Repair
SHA	State Highway Account
SHOP	Safety Highway Operations Program
SHOPP	State Highway Operation and Protection Program
SOV	Single Occupant Vehicle
SOW	Scope of Work
SNR	Sierra Northern Railway
SPBL	Santa Paula Branch Line
SPBLAC	Santa Paula Branch Line Advisory Committee
SR	State Route
SRTP	Short Range Transit Plan
SSTAC	Social Services Transportation Advisory Council
STA	State Transit Assistance
State	State of California



STB	Surface Transportation Board
STBG	Surface Transportation Block Grant
STIP	State Transportation Improvement Program
STP	Surface Transportation Program
STPG	Sustainable Transportation Planning Grant
TAC	Technical Advisory Committee
TAM	Transit Asset Management
TAP	Transportation Alternatives Program
TCEP	Trade Corridor Enhancement Program
TCIF	Trade Corridor Improvement Fund
TDA	Transportation Development Act
TDM	Transportation Demand Management
TE	Transportation Enhancements
TEA	Transportation Enhancement Activities Program
TEA-21	Transportation Equity Act for the 21st Century
TEAM	Transportation Electronic Awards and Management
TED	Technology, Entertainment and Design
TEPP	Transportation Emergency Preparedness Plan
TIES	Transit Integration and Efficiency Study
TIGGER	Transit Investments for Greenhouse Gas and Energy Reduction
TIP	Transportation Improvement Program
TIRCP	Transit and Intercity Rail Capital Program
TMC	Traffic Management Center
TNC	Transportation Network Companies
TOT	Thousand Oaks Transit
TPA	Transportation Planning Agency
TRANSCOM	Transit Operators Advisory Committee
TRB	Transportation Research Board
TTAC	Transportation Technical Advisory Committee
TTY	Text Telephone
TVM	Ticket Vending Machine
UAAL	Unfunded Actuarial Accrued Liability
UP	Union Pacific
US	United States
UTN	Unmet Transit Need
UZA	Urbanized Area
VC	Ventura County
VCAAA	Ventura County Area Agency on Aging
VCAPCD	Ventura County Air Pollution Control District
VCEDA	Ventura County Economic Development Association
VCAG	Ventura County Association of Governments
VCOG	Ventura Council of Governments
VCTC	Ventura County Transportation Commission
VCTM	Ventura County Traffic Model
VMT	Vehicle Miles Traveled



VOAD Voluntary Organizations Active in Disaster
VOC Volatile Organic Compounds
VRF Vehicle Registration Fees
YTD Year to Date

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APPENDIX B – GLOSSARY OF TERMS

The following explanations of terms are presented to aid in understanding the narrative discussions and illustrations included in this budget document and the terminology generally used in governmental accounting, auditing, financial reporting, and budgeting.

Accountability – The state of being obliged to explain one’s actions, to justify what one does. Accountability requires a government to answer to its citizens to justify the raising of public resources and the purpose for which they are used.

Accounting System – The methods and records established to identify, assemble, analyze, classify, record, and report a government’s transactions and to maintain accountability for the related assets and liabilities.

Accrual Basis Accounting – The method of accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of cash flow.

Annual Comprehensive Financial Report (ACFR) – A financial report that encompasses all funds of the government. In the financial section of the financial report are the basic financial statements and required supplementary information as well as combining and individual fund financial statements, as necessary. The financial report also contains an introductory information and statistical section.

Appropriation – A legal authorization granted by the governing body to expend monies and incur obligations for a specific purpose.

Assets – The resources with present service capacity that the government presently controls.

Assigned Fund Balance – The assigned fund balance includes amounts that are intended by the government to be used for specific purposes but are neither committed nor unassigned. These amounts have limitations resulting from intended use.

Audit – A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management’s assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspection, observation, inquiries and confirmations with third parties.

Balanced Budget – A budget that identifies revenues, other financing sources and available fund balances that funds operating, and capital expenditures and other financing uses.

Basis of Accounting – A term used to refer to when revenues, expenditures, expenses, and transfers- and the related assets and liabilities – are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made, regardless of the nature of the measurement, on either the cash (when the transaction is received or paid) or the accrual method (when the event occurred).



Bond – A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future (maturity date), together with periodic interest at a specified rate. Bonds are primarily used to finance capital projects.

Budget – A plan of financial activity for a specified period of time indicating all planned revenues and expenditures for the budget period. Annual budgets are usually required by law and are essential to sound financial management. The VCTC prepares an annual budget for its fiscal year.

Budgetary Control – The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Budget Document – The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body.

Capital Expenditure or Outlay – Expenditures resulting in the acquisition of or addition to the government's capital asset.

Capital Project Fund – A governmental fund type created to account for financial resources to be used for the acquisition or construction of a major capital project.

Commercial Paper – An unsecured short-term promissory note issued primarily by corporations with maturities ranging from two to 270 days. The credit risk of almost all commercial paper is rated by a rating service.

Committed Fund Balance – The committed fund balance includes amounts that can be used for specific purposes determined by formal action of the government's highest level of decision-making authority. These amounts have self-imposed limitations on use. Examples include Budgetary authority that carries forward to following year, some long-term contract amounts, "rainy day" funds, etc.

Current Financial Resources Measurement Focus – A measurement focus that reports on the near-term or current inflows, outflows and balances of spendable financial resources. This focus is unique to accounting and financial reporting for state and local governments and is used for reporting the financial position and results of operations of governmental funds.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, and notes.

Debt Coverage Ratio – This ratio is a comparative statistic illustrating the relationship between the pledged revenues to related debt service for a given year.

Debt Limit – The maximum amount of outstanding debt legally permitted.

Debt Proceeds – The difference between the face amount of debt and the issuance discount or the sum of the face amount and the issuance premium. Debt proceeds differ from cash receipts to the extent issuance costs, such as underwriters' fees, are withheld by the underwriter.



Debt Service Fund – A governmental fund type created to account for the accumulation of resources for and payment of general long-term debt principal and interest.

Deferred Inflow of Resources – An acquisition of net assets that is applicable to a future reporting period that has a negative effect on net position, similar to liabilities.

Deferred Outflow of Resources – A consumption of net assets that is applicable to a future reporting period that has a positive effect on net position, similar to assets.

Economic Resources Measurement Focus – A measurement focus that reports on all inflows, outflows, and balances affecting or reflecting the entity's net position. This focus is used for proprietary funds as well as for government-wide financial reporting.

Enterprise Fund – A proprietary fund used to account for business like activities that provides goods or services to the general public for a fee.

Expenditures – Decrease in net financial resources on the transfer of property or services for the purpose of acquiring an asset or service.

Fiduciary Funds – Funds used to report assets held in a trustee or agency capacity for others and cannot therefore be used to support the government's own programs.

Financial Advisor – In the context of debt issuance, a consultant who advises the issuer on any of a variety of matters related to the issuance. The financial advisor sometimes is also referred to as the fiscal consultant.

Financial Audit – An audit designed to provide independent assurance whether the financial statements of a government entity are presented fairly in conformance with Generally Accepted Accounting Principles (GAAP).

Financial Resources – Resources that are or will become available for spending and include cash and resources ordinarily expected to be converted to cash i.e., receivables and prepaid assets.

Fiscal Year – A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations. For the VCTC, the 12-month period begins July 1st and ends June 30th.

Fund – A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities, and residual equities or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, and limitations. A fund is meant to stand alone. Common fund types are General Fund, Special Revenue Fund, Proprietary Fund, Capital Fund, Debt Fund, Fiduciary Fund, etc.

Fund Balance – The difference between assets and liabilities reported in a governmental fund.



Fund Type – Any one of eleven classifications into which all funds are categorized in governmental accounting. Governmental fund types include general, special revenue, debt service, capital projects, and permanent funds. Proprietary fund types include the enterprise and internal service funds. Fiduciary fund types include pension trust, investment trust, private-purpose trust funds and agency funds.

Funded Ratio – The ratio of plan assets to plan liabilities.

GASB 34 – Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, was issued by the Governmental Accounting Standards Board and it established new financial reporting standards for State and local governments. Under the new financial reporting model, governmental financial statements include basic financial statements that present both government-wide and fund financial statements and require supplementary information, including Management's Discussion and Analysis. The VCTC implemented GASB 34 in Fiscal Year 2003/2004.

GASB 45 – Statement No. 45, *Accounting for Other Post-Employment Benefits (OPEB)*, issued by the Governmental Accounting Standards Board and implemented by VCTC in Fiscal Year 2008/2009. GASB 45 requires recognition of post-employment benefit costs, such as post-retirement health care costs, on an accrual basis over a period approximating the employee's years of service and to provide information about actuarial accrued liabilities associated with these benefits and whether and to what extent the plan is being funded.

GASB 54 – Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, issued by the Governmental Accounting Standards board and implemented by VCTC in Fiscal Year 2011/2012. GASB 54 deals with fund balance reporting and governmental fund type definitions. In the fund financial statements, governmental funds report nonspendable, restricted, committed, assigned and unassigned fund balances to identify the extent to which the Commission is bound to honor constraints on the specific purposes for which amounts can be spent.

GASB 68 – Statement No. 68, *Accounting and Financial Reporting for Pensions*, issued by the Governmental Accounting Standards Board and implemented by VCTC in Fiscal Year 2014/2015. GASB 68 requires reporting the net pension liability of the plan on the accrual accounting-based financial statements and enhancing the notes to the financial statements to provide a more comprehensive picture of the pension obligation and costs.

GASB 75 – Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension Plans*, issued by the Governmental Accounting Standards Board and implemented by VCTC in Fiscal Year 2017/2018. GASB 75 requires reporting the Other Postemployment Benefit (OPEB) liability of the plan on the accrual accounting-based financial statements and enhancing the notes to the financial statements to provide a more comprehensive picture of the OPEB obligation and costs.

General Fund – The governmental fund type used to account for all financial resources, except those required to be accounted for in another fund. Governments only have one General Fund but may have many other funds.

General Ledger – A record containing the accounts needed to reflect the financial position and the results of operations of a government.



Generally Accepted Accounting Principles (GAAP) – These principles are the minimum standards and guidelines for financial accounting and reporting. GAAP encompasses the conventions, rules and procedures that serve as the norm for the fair presentation of financial statements and are set by GASB.

Generally Accepted Auditing Standards (GAAS) – Rules and guidelines established by the American Institute of Certified Public Accountants (AICPA) that govern the conduct of a financial audit.

Generally Accepted Government Auditing Standards (GAGAS) – Standard for the conduct and reporting of both financial and performance audits in the public sector promulgated by the Government Accountability Office through its publication Government Auditing Standards, commonly known as the “Yellow Book.”

Governmental Accounting Standards Board (GASB) – The primary authoritative accounting and financial reporting standard-setting body on the application of GAAP to State and local governments.

Governmental Funds – Funds generally used to account for tax-supported activities. The VCTC’s governmental funds are comprised of general and special revenue funds.

Grant – A contribution by a government or other organization to support a particular function or program. VCTC receives many of its funds from State and Federal grants.

Internal Control – Policies and procedures established to provide reasonable assurance that specific government objectives will be achieved.

Independent Auditor – An auditor, who is independent, both in fact and appearance, of the entities they audit. Both GAAS and GAGAS set specific criteria that must be met for an audit to be considered independent.

Indirect Cost Allocation Plan – A cost allocation plan developed to identify and document the cost incurred to administer State and Federal programs and is used to recover such indirect costs from program grants or reimbursement agreements.

Inflow of resources – An acquisition of net position by the government that is applicable to the reporting period.

Internal Control – Policies and procedures established to provide reasonable assurance that specific government objectives will be achieved.

Joint Venture – A legal entity or other organization resulting from a contractual agreement and that is owned, operated, or governed by two or more participants as a separate and specific activity for the benefit of the public or service recipients and in which the government retains an on-going financial interest or on-going financial responsibility. For example, the VCTC is a member agency of Southern California Regional Rail Authority (SCRRA/Metrolink).

Legal Level of Budgetary Control – The level at which a government’s management may not reallocate resources without special approval from the legislative body.



Liability – The present obligations to sacrifice resources that the government has little or no discretion to avoid.

Loan Receivable – An asset account reflecting amounts loaned to individuals or organizations external to the Agency, including notes taken as security for such loans.

Measurement Focus – The accrual basis of accounting adapted to the governmental funds' measurement focus according to which revenues and other financial resource increments (i.e., bond issue proceeds) are recognized when they become susceptible to accrual that is when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are recognized when the fund liability is incurred except for unmatured interest on general long-term debt and certain similar accrued obligations when due. The Commission's governmental funds are accounted for using the modified accrual basis of accounting.

Modified Accrual Basis – The basis of accounting where revenues are not recognized until they are both “measurable” and “available,” and expenditures are generally recorded when a liability is incurred, except for expenditures related to debt service and compensated absences, which are recognized when payment is due.

Net Position – The residual of all other financial statement elements presented in a statement of financial position.

Nonspendable Fund Balance – The nonspendable fund balance includes amounts that are not in spendable form or cash (i.e., prepaid items), are legally or contractually required to be maintained intact (i.e., permanent endowments) or property held for resale (i.e., inventory). These amounts are inherently nonspendable.

Normal Cost – Ongoing pension costs, determined as a percentage of an entity's total payroll.

Other Financing Sources – Amounts classified separately from revenues to avoid distorting revenue trends that represent an increase in current financial resources. Other financing sources generally include general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets, and transfers in from another fund.

Other Financing Uses – Amounts classified separately from revenues to avoid distorting revenue trends that represent a decrease in current financial resources. Other financing uses generally include transfers out from one fund to another and the amount of refunding bond proceeds deposited with the escrow agent.

Outflow of Resources – A consumption of net position by the government that is applicable to the reporting period.

Overhead – Indirect costs that cannot be specifically associated with a given service, program, or department and thus, cannot be clearly associated with a particular functional category.

Principal – In the context of bonds, other than deep-discount debt, the face value or par value of a bond or issue of bonds payable on stated dates of maturity.



Program – Group activities, operations, or organizational units directed to attaining specific purposes or objectives.

Program Budget – A budget wherein expenditures are based primarily on the functions or activities of a government rather than specific items of cost or to specific departments.

Proprietary Fund – A fund used to account for business-like activities of a government. Examples of proprietary funds include enterprise funds and internal service funds.

Refunding Bonds – Bonds issued to retire bonds already outstanding. The proceeds of refunding bonds may be used to repay the previously issued debt (current refunding) or to be placed with an escrow agent and invested until used to pay principal and interest on an old debt at a future date (advance refunding).

Reimbursement Grant – A grant for which a potential recipient must first incur qualifying expenditures to be eligible.

Reserved Fund Balance – Those portions of a governmental fund's net assets that are not available for appropriation.

Restricted Fund Balance – The restricted fund balance includes amounts that are constrained by the specific purposes stipulated by external resource providers (law, creditor, bond covenant) and/or imposed constitutionally or by enabling legislation. These amounts have external enforceable limitations on use. Examples include unspent grants, unspent debt proceeds, revenues set aside due to court judgement, etc.

Restricted Net Position – Consisting of restricted assets reduced by liabilities and deferred inflows related to those assets.

Special Revenue Fund – A governmental fund type used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. VCTC's special revenue funds are the Local Transportation Fund, the State Transit Assistance Fund and the Service Authority for Freeway Emergencies.

Spendable Fund Balance – The spendable fund balance includes amounts that are in spendable form and are considered available for spending. Amounts in the spendable fund balance category are further classified in the following hierarchy: restricted, committed, assigned or unassigned.

Transfers – All interfund transfers representing flows of assets between funds of government without equivalent flows of assets in return and without a requirement for repayments.

Trust Fund – A fiduciary fund type used to report pension, investment, or private-purpose trust arrangements, under which principal and income benefit individuals, private organizations, or other government.

Trustee – A fiduciary holding property on behalf of another.



Unassigned Fund Balance – The unassigned fund balance includes the residual funds for the general fund and includes all amounts not contained in the other classifications.

Unrestricted Net Position – Net amount of assets, deferred outflows, liabilities, and deferred inflows not included in Net Invested in Capital Assets and Restricted Net Position.

Unfunded Actuarial Accrued Liability – The amount owed in already promised retirement benefits.

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APPENDIX C – SALARY SCHEDULE

Ventura County Transportation Commission
Salary Schedule by Department
Fiscal Year 2023/2024
Effective July 1, 2023

Department/Position	FTE	Annual	Annual	Non-Exempt		Exempt vs. Non-Exempt
		Range Bottom*	Range Top	Hourly Rate Bottom	Hourly Rate Top	
ADMINISTRATION						
Executive Director	1.0	221,450	282,556			E
Program Manager, Government and Community Relations	1.0	70,132	133,650			E
Clerk of the Commission/Executive Assistant	1.0	70,132	133,650			E
Receptionist/Secretary	1.0	43,826	70,138	21.07	33.72	NE
ADMINISTRATION SUBTOTAL:	4.0					
FINANCE						
Finance Director	1.0	109,108	188,603			E
Program Manager, Information Technology	1.0	70,132	133,650			E
Program Manager, Accounting	1.0	70,132	133,650			E
Senior Accountant/Analyst	2.0	50,107	97,802	24.09	47.02	NE
FINANCE SUBTOTAL:	5.0					
PLANNING						
Planning and Sustainability Director	1.0	109,108	188,603			E
Program Manager, Transportation Planning	1.0	70,132	133,650			E
Program Manager, Transportation Data and Services	1.0	70,132	133,650			E
PLANNING SUBTOTAL:	3.0					
PROGRAMMING						
Programming Director	1.0	109,108	188,603			E
Program Manager, Programming	1.0	70,132	133,650			E
Program Analyst	1.0	50,107	97,802	24.09	47.02	NE
Administrative Assistant	0.4	43,826	70,138	21.07	33.72	NE
PROGRAMMING SUBTOTAL:	3.4					
TRANSIT						
Public Transit Director	1.0	109,108	188,603			E
Program Manager, Regional Transit Planning	1.0	70,132	133,650			E
Program Manager, Transit Contracts	1.0	70,132	133,650			E
Transit Planner	2.0	50,107	97,802	24.09	47.02	NE
Transit Information Center and Technology Specialist	1.0	43,826	70,138	21.07	33.72	NE
Administrative Assistant	0.6	43,826	70,138	21.07	33.72	NE
Customer Service Representative	2.0	32,240	44,491	15.50	21.39	NE
TRANSIT SUBTOTAL:	8.6					
TOTAL BUDGETED POSITIONS:	24.0					

*VCTC will automatically adjust any wages that do not meet California's minimum wage or the local fair-market wage requirements.
 Hourly time is based on a 2080 hour year. If more billable hours in a year, than budget would be adjusted accordingly



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