



**IMPLAN Based Economic Analysis
For the
FRESNO COUNTY TRANSPORTATION IMPROVEMENT ACT (FCTIA) MEASURE**

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Executive Summary of FCTIA Measure Economic Analysis:

- The Fresno County Transportation Improvement Act Measure (“Measure” or “FCTIA”) is a ½ cent transaction and use tax (sales tax) proposed for Fresno County, California aimed at extending the benefits of the expiring Measure C. The proposed measure would fix neighborhood streets; repair and keep roads in good and safe condition; improve safety for children walking and biking to school; improve public transportation; including free transit services for seniors, veterans, people with disabilities, and students; and repair sidewalks and trails. The Measure would replace Fresno County’s existing half-cent transportation sales tax, set to expire in 2027, providing approximately \$246 million annually and an estimated \$7.4 billion over 30 years. It would also require independent oversight, annual audits, and local control.
- The wording of the Measure is as follows: This Act shall be known, and may be cited, as the “Fresno County Transportation Improvement Act.”
- Contained herein is an economic output analysis, including job creation estimate, utilizing the IMPLAN methodology first developed by the University of Minnesota (MIG, Inc.) and now maintained by the IMPLAN Group, LLC (www.implan.com). IMPLAN is considered a reasonable methodology to determine economic and job creation outputs in defined regions. The most recent IMPLAN software (online version) was utilized, and the most recent data base was purchased (purchased June 2026, latest version 2024), to conduct this analysis. The analysis is based on average projected revenues of \$246 million annually for a total of \$7.4 billion over the life of the sales tax.
- This study was prepared by Dr. Joseph Penbera and Mr. Brian Ruditsky. Dr. Penbera is a well-known economist and former Senior Fulbright Scholar who has both a long history of analyzing local, state, and federal economies and determining their economic health, and, also, an in-depth understanding of Fresno County and the Central Valley of California. He has also authored and presented research comparing IMPLAN and RIMS II methodologies. Mr. Ruditsky acquired his economic training as an MBA student, and has, over the last decade, prepared IMPLAN and economic impact studies, including four projects in the Central Valley, approved by the U.S. Federal government.
- As the Measure states, the use of funds are guaranteed to go directly to Fresno County transportation priorities and nothing else. Money cannot be taken by State or Federal officials. However, the economic impacts from the sales tax will have a larger economic reach, affecting the Central San Joaquin Valley Region (consisting of Fresno, Tulare, Kings, Mariposa, Merced, and Madera Counties) and California.
- This economic impact study found significant economic and job creation activity related to the FCTIA Measure. Below is a Summary of the economic impacts of the Measure over the next 30 years.

Table 1
Summary of Economic Impacts for the FCTIA Measure for the
30-Year Period

	Impact – Jobs Created	
Total Jobs Created		68,190.21
	Impact- By Category-in U.S. Dollars	
Labor Income		\$5,060,443,076
Employee Compensation		\$3,532,568,624
Proprietor Income		\$1,527,874,453
Other Property Type Income		\$2,125,605,171
Indirect Business Taxes		\$520,635,088
Total Value Added		\$7,706,683,335
Total Output		\$13,458,684,684
Federal Taxes		\$1,150,949,519
State Taxes		\$478,785,562
County Taxes		\$61,739,762
Household Spending, Local Area		\$2,890,980,342

1. Reason for the Economic Impact Study:

The purpose of this economic impact Study is two-fold: first, to systematically estimate the regional benefits of the Measure through the application of tested methodology which can be followed by professional economists such that they can duplicate the results, and, otherwise, attest that the findings are valid; and, second, to provide the public – who are the ultimate stakeholders and generate the Measure tax revenue through their purchasing transactions – a work product which contains a narrative of the pathway that the sales tax revenue will follow, specific tables and exhibits which quantify the outcomes, and a summary of these outcomes. The value of the Study, simply stated, is as a means of educating the public and many other stakeholders about what can happen if the funds are administered as proposed in the Measure. It supports a fundamental precept of a democratic society upon which the United States was founded: that informed opinions lead to better decisions.

The Study describes how the inputs to the IMPLAN Study relate to the Measure, traces the IMPLAN protocols utilized in accordance with the IMPLAN software and associated IMPLAN practices, and reports the specific findings in terms of the economic impact of the Measure. The Study strictly relies on the representations contained in the proposed Measure and corresponding public documents previously produced by the Fresno Council of Governments and the Measure proponents. The proponents have confirmed this reliance. Data inputs are based on information from reports and studies directly or indirectly related to the work of the Fresno Council of Governments, or from public documents provided by Measure proponents and accessible online. In the interest of transparency, all sources of information for this analysis are listed in the Exhibits.

2. The IMPLAN Methodology:

IMPLAN has long been accepted by many governmental agencies, the private sector, and many projects as a methodology to model economic findings. Dr. Penbera was invited to speak to Members of Congress in Washington, D.C. and advocated that IMPLAN be recognized as the preferred methodology for studying economic outputs because it generated more valuable information and with fewer possibilities for distorting outputs if the methodology was applied appropriately. In 2012, after he delivered his paper comparing the various regional economic benefits models at the Global Finance Conference held in Chicago, the regional investment center he owns (the California Energy Investment Center), as well as the companies and projects he was advising, began shifting from other methodologies to IMPLAN. In 2022, during the passage of the Reform and Integrity Act, the U.S. Department of Homeland Security published regulations which advised adoption of IMPLAN as the preferred method.

The IMPLAN database is quite rich, and it takes a level of sophistication and experience to understand the User Manual and the software and to apply the proper protocols to the analysis of both IMPLAN and project data. In addition, over the last several years, the IMPLAN Group has invested millions of dollars in updates and improvements. All of this has put a premium cost on the database and the preparation of a Study. It is important to note that for this Study, and as is customary for all of our studies, we have used the most recent software version of IMPLAN and the most current data sets¹ for the region under study.

¹ The most current data was acquired in June 2026.

The following information is derived from the IMPLAN User Guide, and from various other professional descriptions of the methodology as applied. The scientific efficacy of input/output modeling is built on the theoretical constructs of two pioneering economists, Wassily Leontief and Leon Walras. Leontief received the Nobel Memorial Prize in Economic Sciences for development of a national and regional framework for the prediction of the effect of changes in one industry on others, and on government, consumers, and suppliers. Leontief's research is traceable to the general equilibrium theory espoused by Leon Walras in his seminal work, Elements of Pure Economics, published in 1874.

The theoretical formats and formulations lead to practical mathematical modeling which utilize various empirical data bases. These core precepts of a disciplined approach include demonstrating the indirect demand for goods (Walras-Assel model), market flows and growth in the economy, how capital and the desire of capital is a predicate for future services, and the economic changes that are derived from economic choices (known as the Pareto efficiency). When properly applied, IMPLAN modeling can also resolve certain issues crucial to job creation estimation by clarifying how final demand multipliers for output and earnings can be used to estimate direct and indirect economic impacts in the form of direct, indirect, and induced jobs.

The IMPLAN system is a menu-driven microcomputer program that performs complex calculations used to generate social accounts and input/output multipliers. The software performs the necessary calculation -- using the study area data --to create the models. The system allows users to make in-depth examinations of regional, state, multi-county, county or sub-county economies and the impacts that proposed activities are likely to have on these economies.

The IMPLAN data base is second to none in terms of preparing a Study of this kind. Its initial applications were developed for the agricultural sector in the formative years of the national economy. As data collection and statistical analysis became more essential, modeling increased in other sectors and IMPLAN ownership and oversight developed from an academic research base to a more dynamic user base. The accounting conventions for the IMPLAN data track the annual industry accounts produced by the U. S. Bureau of Economic Analysis. This data is reported in the U.S. Benchmark Input-Output Accounts. A benchmark input-output account is produced every five years, soon after the U. S. Economic Census is compiled jointly by the United States Census Bureau (USCB), the Bureau of Economic Analysis (BEA), and the Bureau of Labor Statistics (BLS). In addition to this benchmark input-output account, BEA produces a set of annual industry accounts. Comprehensive and detailed data coverage of the entire U.S. by county, and the ability to incorporate user supplied data at each stage of the model building process, provides a high degree of flexibility both in terms of geographic coverage and model formulation. The basic data are collected by the U.S. Department of Commerce from a variety of sources, such as the Annual Survey of Manufacturers and various annual surveys of the service sector. The data are benchmarked to the Economic Census figures every five years and then updated annually. These figures comprise the national input/output model.

All of this data is pre-processed within the IMPLAN software developed by The IMPLAN Group, LLC. The "processes and calculations" are thus embedded within the programming of the software which renders an "output" based on any "input" in the way a calculator contains mathematical rules for generating output based on data input. To fully understand the complexity of the IMPLAN software and the mathematical models utilized to generate output data requires a deep knowledge of applied economic theory, and experience in preparing and analyzing studies.

PenberaParis has a deep commitment to transparency in economic and financial reporting. Dr. Penbera was appointed Senior Fulbright Scholar in Economics and presented lectures on reporting transparency coincident with the passage of the Sarbanes Oxley Act. As a chairman of the audit committee of private and public companies and a director of two companies which were leaders in their respective industries, he focused on making financial reporting more understandable and accountable. In 2005, he worked in the Office of the Economic Advisor of the President of Poland and was tasked to review the competitiveness of many former public enterprises who were being privatized following the withdrawal of the Soviets from Poland. His paper comparing results of IMPLAN and RIMS II was inspired by his work in Poland and by project analysis relating to the Foreign Immigrant Investor Program under the auspices of the U.S. Homeland Security. When comparing economic outputs of projects of varying sizes, but in the same region, he discovered that, in terms of the empirical results, the job creation outputs were not statistically significant, but the scope and even timeliness of the outputs demonstrated that for a better understanding of economic impacts on a region, there were practical differences which created a preference for the IMPLAN model, including:

- IMPLAN data is updated more frequently than the RIMS II tables.
- IMPLAN has developed an algorithm to fill in the missing numbers where data may be missing for new enterprises because of an absence of these enterprises in a given area.
- IMPLAN generates meaningful tables in a variety of important areas providing the reader with specific economic impacts of a project, thus satisfying the federal government's long recognized requirement that an economic report provides two data sets of information, "job creation" and "economic impact" within the region under study.
- IMPLAN estimates three separate effects, labeled "direct", "indirect" and "induced". The direct effects are based on the economics created by a specific project. The indirect and induced represent the multiplier effects and are usually combined in other input/output models.

Briefly, the *indirect effect* represents purchases made by businesses when their sales rise. For example, a construction firm might order more steel sold in the region. The *induced effect* represents the additional household spending because income has risen. The workers of a construction firm would spend the income they earn from employment on various goods and services, some of which are produced in the region. In general, the larger the region under consideration, and the larger the scope of the underlying purchasing and spending, and depending on the sector, the larger the multipliers would be. In layman's terms, input/output modeling describes a regional or local economy under study in terms of the flow of dollars from purchaser to producers, tracks purchases of, and expenditures on, goods and services in dollars, and traces the flow of dollars between businesses and between businesses and final consumers.

In preparation of the Study, there was a Study Draft offered to the Measure proponents to ensure completeness. Additionally, the Study Draft underwent several passes through the IMPLAN analysis to ensure consistent results. All purchases, including imported goods and services, are identified. When regional economic accounts are created, imports to the region are removed from the initial data, allowing examination of local inter-industry transactions and final purchases. The regional economic accounts are used to construct local level multipliers. Multipliers describe the response of the economy to a stimulus (a change in demand or production). The multipliers represent the Predictive Model. Purchases for final use (final demand) drive an input/output model. Industries producing goods

and services for consumption purchase goods and services from other producers. These other producers, in turn, purchase goods and services. These indirect purchases (or indirect effects) continue until leakages from the region (imports, wages, profits, etc.) represent the end of the cycle. It should be noted that under National Association of Forensic Economists Ethical Precepts, no attempt was made by any person or group to modify the Study in any way that would reflect a departure from the objectivity of findings and professional standards or independence of PenberaParis (www.PenberaParis.com).

The components of the Study include a Table of Contents, Executive Summary, a Summary Table of the Total Economic Impact by Output Category, A Narrative of Key Considerations, Description of the Process and Protocols, Tables and Exhibits, and Attachments. Dr. Penbera has offered, time permitting, to speak with groups, officials, and the media to discuss the Study and its findings.

3. Credentials of Preparers:

Dr. Joseph Penbera.

Dr. Penbera is Chairman of PenberaParis LLC, a California company based in the Fresno area but with a client base that has extended nationally and in foreign countries. He has been cited by Knight Kiplinger, editor/publisher, The Kiplinger Magazine, as one of the best forecast economists in the U.S., and (in 2017) as one of the top economists in the world by the Invest in the US Summit (broadcast by CBS Asia). His opinions are sought out on major economic policy issues facing the nation, state, region, and the world economy. He has been interviewed on KMJ 580/iHeart Radio, the MacNeil Lehrer NewsHour, PBS, and CBS and has been quoted in U.S.A. Today, and many other newspapers. For his ability to investigate complex issues and explain them in ways that are understandable and interesting to the general public, The Business Journal has called him the “Sleuth of the Economic Truth.” Dr. Penbera published the first Statistical Abstracts for the Central Valley of California, the first Fresno area CPI, and a series of Central Valley County Economic Forecasts. Dr. Penbera served as Dean and Professor of The Craig School of Business at CSU Fresno, Eaton Fellow of The Futures Institute, and National Program Chairman of the AACSB, the accreditation body for university business schools. He also served as Senior Fulbright Scholar. He co-founded Fresno Tomorrow for at-risk youth, is Director Emeritus of the San Joaquin River Parkway, and served as the Chairman of the Mayor’s Council of Economic Advisors during both mayoral terms of Alan Autry. He is a member of the Financial Executives Institute and the National Association of Forensic Economists (NAFE) and abides by NAFE’s Statement of Ethical Principles and Professional Practices. He completed the Senior Finance and Audit Programs at the Harvard Business School. He received his Ph.D. from American University, his MPA from the Baruch School, CUNY, and his BA from Rutgers University. He co-authored a book on Business Research which was a Bookwatch BestSeller. He is a U.S. Navy Veteran.

Brian Ruditsky, MBA.

Mr. Ruditsky serves as Senior Research Associate. He received his B.S. from the U.S. Merchant Marine Academy and completed his Master of Business Administration degree at California State University, Fresno. He was trained on the application of the IMPLAN modeling by Professor George Vozikis of The Craig School of Business. Mr. Ruditsky first study came as the head of an IMPLAN MBA team that produced a study of a bioenergy company in the Central Valley that is producing ethanol fuel and jet fuel for the U.S. Navy green fleet initiative and biofuels produced by converting methane from dairies through digestors and distributing energy to the Pacific Gas and Electric system through a state-of-the-art converter. Over the last several years, Mr. Ruditsky has performed many IMPLAN and RIMS II job creation studies both for regional investment centers under the auspices of the U.S. Department of Homeland Security, and for projects based in California and Hawaii. Mr. Ruditsky has worked with Dr. Penbera for more than a decade, and his work is guided by the NAFE's Statement of Ethical Principles and Professional Practices. He is a U.S. Navy Veteran.

Staff Associates.

Maryanne Banich served as Documents Manager and Michael Penbera (director of the California and Hawaii regional investment centers) provided research support.

Special Acknowledgment is made of the work and support of campaign proponents in gathering Measure-specific information. Acknowledgement is also made to those associated with the Fresno Council of Governments and others who prepared various analyses and survey data made available to the public over the course of the 2025 Fresno County Transportation Sales Tax renewal process undertaken (aka Measure C renewal), which helped inform the need for the Measure and the revenue from the Measure that would meet the needs, and information required to develop project categories to which an estimate of spending could be applied.

4. Materials Reviewed and Documentation of Key Inputs to IMPLAN:

(a) Following is a list of publicly available materials that were reviewed:

Exhibit 1: Materials Reviewed and Documentation of Key Inputs to IMPLAN*A. Executive Summary & Core Measure*

1. [Fresno County Transportation Improvement Act. County Counsel Title and Summary 02/10/26](#)
2. [Full Text of Measure from the Act.](#)

B. Revenue Forecasts & Financial Analysis Excel Spreadsheets

3. [2026 Measure C Funding Allocations by Program and Jurisdiction, Nov-6-2025 Steering Committee Meeting.](#)²
4. Spreadsheet: Measure C Extension 2007-2027 Revenue (Final) 26-06-24.³
5. PenberaParis 5-Year Banding by Categories.⁴

² Additional handout at Measure C Renewal Steering Committee meeting held on 11/06/2025.

³ Provided by FCTA. Available upon request.

⁴ Document created by PenberaParis. Available upon request.

C. Regional Planning & Transportation Framework

6. [2026 RTP Projects Dashboard](#)
7. [Measure C Extension Strategic Implementation Plan. Plan Adopted in 2013 and revised in 2024. FCTA-2024-Measure-C-SIP-Update-FV-1](#)
8. [Fresno COG Regional Pavement Management Plan- Full Report, with Exhibits. 11/07/2025.](#)
9. [Fresno COG- 2019-2050 -County Regional Long Range Transit Plan. 6/2019.](#)
10. [Selma ATP -Final. 2018.](#)
11. [Fresno, Vision Zero Task Force, Action Plan. \(Zero Fatalities\). May 2026.](#)

D. Active Transportation & Safety Plans

12. [Fresno City Active Transportation Plan \(ATP\)- Final Draft 05/2026](#)
13. [Ibid. ATP Appendix D, E, F, and H.](#)
14. [Clovis ATP - Final 6/2023](#)
15. [Reedley Moves -ATP and Parkway Master Plan- Final. Fall 2023.](#)
16. [Roads Q&A Fact Sheet. Sept-25-2025 COG Policy Board Meeting.](#)
17. [Public Transportation Q&A Fact Sheet. Sept-25-2025 COG Policy Board Meeting.](#)
18. [Fresno County Regional Active Transportation Plan \(ATP\), May 2024, Chapter 1 – 4.](#)

E. Steering Committee & Community Input

19. [Moving Forward Together. Four Phases. Community Findings. September 2025.](#)
20. [COG Poll re: Opinions on a Fresno County Transportation Funding Measure. Nov-6-2025 Steering Committee Meeting.](#)
21. [Category Informational Presentations. Oct-9-2025 Steering Committee Meeting.](#)
22. [Roads and Public Transportation Presentations. Sept-11-2025 Steering Committee Meeting.](#)

F. Public Health & Environmental Findings

23. [American Lung Association, State of the Air Report, Fresno, 2026.](#)
24. [National Complete Streets Coalition and Smart Growth America: Dangerous by Design, Report, Deadliest Streets in the Deadliest States, Controls for Pedestrians and Bicycles. 2026.](#)

G. BRSS and Other Materials

25. [BRSS campaign document: A Citizen-Led Effort for a Better Fresno County, 2026.](#)
26. [Filed with County Clerk – 2024–25 Zoo Authority Annual Report.](#)

Items 1 through 5, and 26 were specific to forecasting of Revenue for the term of the Measure. Items 6 through 25 were integral to understanding the environmental, social and planning aspects documenting the transportation funding need overall, the general categories which encompass specific types of projects, and the estimated spending in each category. Items 4-5 are specific to estimating the timelines for spending in each category.

(b) Some general comments on the source documents:

As will be indicated in narratives that follow, the annualized revenue growth rates of previously approved sales tax measures were compared to the forecast growth rate for the proposed Measure, and we determined that the growth rate posited for the proposed Measure is within a historical range relative to other measures adopted in Fresno County.

We recognize that there are other funding sources that support transportation maintenance and development activities, but we assumed that the IMPLAN data base accounts already for the flow of funds derived from funding in various sectors associated with transportation in the region. If, for example, the Measure as proposed had included bonding or other borrowing authority, we would have included that additional funding in our analysis. However, it should be noted that the Measure does have bonding authority.

The 2025 needs assessment was very thorough owing to the professional staff work of the Fresno County Council of Governments and its consultants. The information gathering process involved the identification of jurisdictional needs and plans. The COG astutely applied objective standards (PCI, or Pavement Condition Indexing) to establish current road and street conditions, and then identified the funding needed to bring the County from a fair condition status to a good condition status. Based on the growing gap between current spending and the funding needed, it is reasonable to assume that the current fair status will decline to poor status if the gap is not meaningfully addressed.

It is important to note that to properly generate economic outputs through IMPLAN, we recommended that two practical assumptions be made: one relating to the use of general categories of spending and the other relating to dividing the timeline for spending into six, 5-year bands.

These assumptions were made because the identification of specific projects, by date and estimated cost over the next thirty years, was not possible. When IMPLAN is run in a private sector setting, activities (financing, costs, planning, development, third-party interests, control, management, etc.) are defined within the context of a specific project and in a relatively closed, non-public process even when elements may require the public or public agency approval. But attempting to choose all of the Measure's projects now and assigning costs to each is highly problematic because it would both pre-empt the approval of specific projects under the powers, authority, and oversight stated in the Measure, and it would undermine the process of involving the jurisdictions, communities, and various other stakeholders.

Therefore, in modeling the key inputs and outputs, revenue generation and spending was associated with broad categories of need which encompass types of projects. This decision did not inhibit the assignment of various industry codes which influence outputs such as estimating job creation. As to the timing of spending within these categories, (that is, allocating spending according to category over six, 5-year spending bands), this is not usual when a project encompasses a long period, in this instance over a 30-year period.

Finally, we recognized that there might well be a carry-over of funds from one period to the next and interest would be earned on funds held. Using a conservative approach, two revenue scenarios were considered: one with no funds from interest earnings being included, and a second including estimates of interest earned. Due to the challenge of determining the timing of expenditures related to specific projects, a conservative approach was used. This approach assumed interest was earned on the tax revenue and spent the following year.

5. FCTIA Measure Revenue Assumptions:

The estimate of the annual amount of revenue to be generated under the Measure was made by referring to current sales tax measures and associating their revenue generation with the percentage of sales tax as proposed under the Measure. The comparative revenue generated was derived from the following database <https://cdtfa.ca.gov/DataPortal/dataset.htm?url=TaxSalesByCounty>.

An analysis was conducted using Measure C, Measure Z as well as the taxable sales from Fresno County⁵. The Measure as proposed has assumed an annual growth rate of 4%. After comparing the sales tax revenue from Measure C, Measure Z and the taxable sales from Fresno County, the 4.0% growth rate was found to be valid. Table 2 shows the comparison of the FCTIA Measure to Measure Z and the taxable sales.

Therefore, there is a reasonable basis for assuming that \$246 million will be generated annually under the FCTIA Measure.

Table 2 – Validation of the FCTIA Measure Revenue Growth Assumption				
Fiscal Years ⁶	Data Type	Source	Revenue Distributed	Compound Annual Growth Rate (CAGR)
2028-2058	County District	FCTIA Measure Forecast	\$7,398,613,187 (Estimated)	4.0% (Assumed)
2005-2026 ⁷	County District	Measure C	\$1,514,818,687 ⁸	4.02%
2005-2025	County District	Zoo Authority (Measure Z)	\$287,462,652	3.62%
1997-2025	County Taxable Sales	Fresno County	\$395,404,589,391 (Total Revenue)	4.51%

The tax will expire on the 30th anniversary of the operative date.

6. Project Categories:

The Measure dictates that the money raised from the tax will be used for in one of five categories: Neighborhood Streets and Roads Repair and Maintenance Programs, Public Transportation Programs, Access and Innovation, Regional Connectivity, and Administration of the tax. To facilitate the IMPLAN analysis, the proposed Measure expenditures were consolidated into five major program categories. This approach was necessary because the specific projects that will ultimately be funded over the 30-year life of the measure have not yet been identified. Given the long planning horizon, accurately forecasting the type, scale, timing, and duration of individual projects decades into the fu-

⁵ <https://cdtfa.ca.gov/dataportal/dataset.htm?url=TaxSalesByCounty>

⁶ State fiscal years as defined from the state of July to June. For the years 2026-2027 that would be FY2027.

⁷ Based upon information received from FCTA it has been documented that the rate is 4.02%

⁸ Revenue from FY07-08 through May of FY25-26 (11 of 12 months for FY25-26).

ture is not practical. Furthermore, maintaining expenditures at the program level preserves the flexibility intended by the Measure, allowing the oversight committee, Fresno County, and local jurisdictions to direct funding toward future transportation needs and priorities as conditions evolve over time.

Below is a list of the types of projects being considered for funding by the FCTIA Measure's tax revenue.

Table 3 FCTIA Measure Potential Construction Project Types		
Construction Projects	IMPLAN Sector	NAICS
Neighborhood Streets and Roads Repair and Maintenance Program		
Repairing Streets and Roads	57	237310
Building Bike and Pedestrian Facilities	49	237310
Building Regional Trail Connections	51	237310
Adding and Enhancing Crosswalks	57	237310
Funding Infill and mixed-use development	51	237990
Planning Activities to get to shovel ready projects	439	541330
Public Transportation Program		
FAX Enhancements	400	485113
Clovis Transit enhancements	400	485113
FCRTA rural transit support and expansion	400	485113
Microtransit Services	400	485999
On-Demand Services	400	485991
Future transit projects	400	
Access and Innovation Program		
Evaluation of transportation projects	439	541330
Planning of construction of urban and rural multi-modal regional transportation hubs	439	541330
Zero-emission infrastructure	47	237130
Digital connectivity	50	237130
Grid capacity and energy storage	47	237130
Zero or low-cost public transportation fares for special populations	400	485111
Regional Connectivity Program		
Fresno Yosemite International Airport	55	237310
Regional Connectivity Projects	55	237310
Administration, Performance Measures, Requirements, and Indicators Program		
Administration of the function associated with the use of Measure funds	444	541611

7. Regional Information:

A. Study Region Defined:

This tax measure has economic impacts that extend to the state of California. It is assumed that the purchases made with the proceeds from the Measure will be transacted within the State of California to the maximum extent possible. Therefore, when conducting the study, California was used as the regional input in IMPLAN. However, it is important to note that the capital investment is to be within Fresno County.

The IMPLAN model was developed using California as the study region through IMPLAN's Multi-Regional Input-Output (MRIO) framework. This approach allows economic activity generated by the FCTIA Measure expenditures to be traced throughout California while also identifying impacts occurring within Fresno County and the broader Central San Joaquin Valley Region. Because transportation-related purchases and supply chains frequently extend beyond county boundaries, the MRIO framework provides a more comprehensive estimate of economic impacts than a single-county model. Unless otherwise noted, the economic impact tables presented in this study reflect statewide California impacts, while narrative discussions reference Fresno County as the location where the Measure investments occur.

It is also important to note that as Fresno and the mid-section of the State began to experience significant population and commercial growth, there have been attempts to define the counties that should be included in a definition of the Central San Joaquin Valley Region. Some of these definitions included all counties touched by the San Joaquin River. Others seemed to be motivated by attempts to give rural areas a greater political voice and included almost half of the state's 58 counties stretching the region from as far north as Shasta all the way south to Los Angeles County. In the late 1990's, there was an effort to define the regions and develop a development plan for each, and while Fresno was defined as the hub county of the center of the State, the work group never completed its work or even clarified the area to be studied. Various government agencies drew boundaries based upon some sense of how services would be administered. For example, the area defined which applies to medical services included four counties: Fresno, Kings, Tulare, and Madera counties; on the other hand, the Courts of Appeals -5th District area includes nine counties: Fresno, Kings, Tulare, Kern, Madera, Merced, Mariposa, Tuolumne, and Stanislaus.

Appointed as Eaton Fellow in the first think-tank in the CSU system, the Futures Institute, Dr. Penbera studied data sets on social, economic and political characteristics of counties, and authored the initial Statistical Abstracts defining the region as consisting of six core counties –Fresno, Tulare, Kings, Merced, Madera, and Mariposa counties, three extended counties- Kern, Stanislaus, and Tuolumne counties, and one county, San Joaquin, which has been transitioning towards the Sacramento region. It should be noted that the identification of the core counties is consistent with that of the Central Valley Community Foundation's geographic definition of the Central Valley (<https://www.fresnorefoundation.org/communitiesweserve/overview.html>) and has been adopted by various organizations studying some of the major planning and land use issues (<https://civicwell.org/wp-content/uploads/2022/01/Central-Valley-Regional-Profile.pdf>).

Although it may be reasonably assumed that the six core counties will see the bulk of the economic impacts and job creation, the tables in this study show that the economic impacts extend to

the entire state since the purchases related to the Measure will be conducted in California to the maximum extent possible. It is important to note that the region is the most productive agricultural region in the nation and the world, and the economic impacts extend to all areas of the state in terms of such things as value-added activities (for example, in processing, packaging, warehousing, transportation, distribution, wholesaling and retailing, and attendant investment and output in each activity). The area outputs also extend outside of the State, for example, the State of Hawaii is highly dependent on Central California for its food supply.

The IMPLAN software has provided the following regional statistics for the Central San Joaquin Valley Region. This data is also consistent with the most recent data provided by the U.S. Bureau of Census.

Exhibit on Next Page

Exhibit 2 – IMPLAN Regional Statistics
Fresno County

Land Area:	5,963
Total Population:	1,024,125
Total Personal Income:	67,034,943,368
Total Households:	332,847
Gross Regional Product:	64,817,380,998
Total Employed:	580,140

Central San Joaquin Valley Region (without Fresno County)

Land Area:	11,732
Total Population:	1,117,713
Total Personal Income:	63,803,862,912
Total Households:	341,239
Gross Regional Product:	58,659,073,120
Total Employed:	531,794

California (without Fresno County and the Central San Joaquin Valley Region)

Land Area:	138,278
Total Population:	37,289,425
Total Personal Income:	3,401,776,918,665
Total Households:	13,130,631
Gross Regional Product:	3,939,496,968,912
Total Employed:	24,698,357

Combined Study Area

Land Area:	155,973
Total Population:	39,431,263
Total Personal Income:	3,532,615,724,945
Total Households:	13,804,717
Gross Regional Product:	4,062,973,423,030
Total Employed:	25,810,291

B. Fresno County Economic Conditions⁹

Fresno County serves as the economic center of California's San Joaquin/Central California region which is the most productive agricultural and food processing region in the State and the nation, and is developing into an important warehouse, logistics and transportation hub both regionally and in the western United States. The County's strategic location in terms of the movement of goods and services is already supported by major transportation corridors, including State Route 99 and connections to Interstate 5, and is being further enhanced by the multi-billion-dollar high speed rail project whose routing is directly through Fresno County and Central California and connects northern, central, and southern California. Fresno County has an estimated population of 1,035,456 residents in 2025, is among the largest counties in California, and continues to experience population growth despite slower growth trends in many other regions of the state.

Fresno County's economy is supported by more than 19,000 employer establishments that provide employment for approximately 301,700 workers and generates over \$16.7 billion in annual payroll.¹⁰ Major industries include agriculture, food processing, healthcare, transportation and warehousing, retail trade, construction, education, and government services. The transportation and warehousing sector generated approximately \$3.5 billion in annual revenues, reflecting the County's importance as a regional distribution and logistics center.

The County has also experienced growth trends in healthcare and social assistance activities generating nearly \$9.5 billion in annual revenues which makes these sectors drivers of economic activity and also reflective of several economic and social challenges. The County's median household income of \$74,201 remains below levels found in many California metropolitan regions. Approximately 18.2 percent of residents live below the federal poverty level. Only 24.3 percent of adults hold a bachelor's degree or higher. U.S. Bureau of Labor Statistics indicate that the Fresno Metropolitan Statistical Area continues to experience unemployment rates significantly above national averages with the April 2026 Fresno region reporting an unemployment rate of approximately 8.1 percent. Average wages in the Fresno metropolitan area have also historically remained below the national average.¹¹

Despite these challenges, Fresno County is seen as being fueled by it providing better housing availability and costs and opportunities for business investment in a lower expense environment when compared to the other population centers in the State. In economic terms, one of the major inhibitors to economic diversification and enhanced wage growth at the regional and community level is the lack of capital investment in infrastructure.

C. Economic Benefits of Capital Investments in Transportation Improvements

The proposed transportation improvements sales tax Measure would provide an important source of long-term capital to address infrastructure, public facility, transportation, utility, and community development needs throughout Fresno County. Infrastructure investment is widely recognized

⁹ U.S. Census Bureau QuickFacts – Fresno County, California

¹⁰ U.S. Bureau of Labor Statistics – Fresno Economy at a Glance

¹¹ U.S. Bureau of Labor Statistics – Occupational Employment and Wages in Fresno

as a catalyst for economic growth because it creates both immediate construction-related employment and long-term productivity benefits that support private-sector investment and business expansion.

Projects developed in the course of the application of this capital investment would generate direct construction employment, professional services employment, supplier purchases, and induced spending throughout the local economy. These expenditures would support local contractors, engineers, architects, material suppliers, equipment providers, and service businesses. Given Fresno County's unemployment rate and available workforce, capital investment can provide meaningful opportunities for job creation and workforce participation.

Over the longer term, transportation-related improvements can reduce transportation costs, improve mobility, increase public safety, enhance utility reliability, expand economic development opportunities, and improve the efficiency of goods movement throughout the region. Investments in roads, streets and other transit facilities can assist in the development and maintenance of various other essential infrastructure elements, including water systems, wastewater systems, broadband connectivity, public safety, health care delivery, housing and commercial development, and entertainment and community amenities, among others. Roads and streets in good condition increase the attractiveness of Fresno County for business investment and promote positive perceptions about the quality of life.

Fresno County's growing population, relatively young workforce, and expanding housing demand place associated pressure on existing infrastructure systems. U.S. Census Bureau data indicate that Fresno County added more than 26,000 residents between 2020 and 2025 and issued more than 2,200 building permits in 2025 alone. Ongoing investment in transportation networks is an essential part of the overall infrastructure of Fresno County, and the failure to make these investments would create capacity constraints that limit economic growth and reduce the quality of life for residents and businesses.

Capital investment in transportation improvements can also help address persistent economic disparities by improving access to employment centers, supporting workforce development initiatives, encouraging private-sector investment in underserved areas, and creating construction and permanent employment opportunities. Such investments can strengthen Fresno County's competitive position within California, improve economic resilience, and support long-term increases in income, employment, and business activity.

Given Fresno County's role as the economic hub of the Central Valley, strategic infrastructure investment has the potential to generate benefits extending beyond the County itself by supporting regional commerce, agricultural production, freight movement, business and public services and facilities, housing, intergovernmental planning, and population growth throughout the broader Central California region. As important, the economic benefits of capital investment in transportation improvements over the 30-year period of revenue generation and project spending will be on-going and sustained well beyond the initial construction period and will impact the lives of current and future generations.

D. Industries Impacted and Associated Multipliers

One of the most salient aspects of understanding the regional economy relates to the composition of industries contained within the region and how investments in the economy affect local

area businesses. The following table, taken directly from IMPLAN, shows the top employment multipliers (excluding public sector employers) for the region.¹²

Table 4 Key Employment Multipliers				
IMPLAN Sector	Description	Direct Multiplier	Indirect Multiplier	Induced Multiplier
436	Lessors of nonfinancial intangible assets	16.012913	15.012913	2.716186
64	Soybean and other oilseed processing	13.176064	12.176064	3.475837
146	Petroleum refineries	6.415206	5.415206	3.047262
80	Creamery butter manufacturing	5.202218	4.202218	1.366168
416	Wireless telecommunications carriers (except satellite)	5.164673	4.164673	1.136821
159	Nitrogenous fertilizer manufacturing	4.168593	3.168593	1.469618
420	Internet publishing and broadcasting and web search portals	3.901621	2.901621	0.829096
2	Grain farming	3.856134	2.856134	0.966403
155	Other basic organic chemical manufacturing	3.650373	2.650373	0.800815
149	Petroleum lubricating oil and grease manufacturing	3.597313	2.597313	1.004145
13	Poultry and egg production	3.576147	2.576147	0.897722
324	Automobile and light duty motor vehicle manufacturing	3.550657	2.550657	1.027338
152	Industrial gas manufacturing	3.510201	2.510201	0.917997
60	Flour milling	3.458814	2.458814	0.928223
398	Water transportation	3.443502	2.443502	0.590898
414	Cable and other subscription programming	3.251872	2.251872	0.910995
377	Wholesale - Household appliances and electrical and electronic goods	3.188717	2.188717	0.71033
59	Other animal food manufacturing	3.032185	2.032185	0.819649
148	Asphalt shingle and coating materials manufacturing	2.685277	1.685277	0.982142
86	Rendering and meat byproduct processing	2.624782	1.624782	0.741226

The following table provides data which differentiates Fresno County from the rest of the State. It is informative in terms of demonstrating the need for the Measure in terms of promoting improvement and growth in several key social and economic dynamics affecting the regional economy.

¹² For employment multipliers, each direct job created by the project would create X number of jobs in the indicated industry.

Table 5 Selected Data for Fresno County		
	County of Fresno ¹³	State of California ¹⁴
Population	1,035,456	39,431,263
Growth Rate (2020-2025)	2.7%	-0.8%
Under 18	27.2%	21.3%
Hispanic ¹⁵	55.3%	40.8%
Asian	12.4%	17.0%
American Indian ¹⁶	3.2%	1.8%
Veterans	3.2%	3.3%
Land Area in Sq Miles	5,963	155,973
Population/Sq Mile	169.3	252.8
Housing Units/Population Median Value	353,491/\$388,800	14,995,410/\$734,700
Owner Occupied	55.5%	55.9%
Owner Cost/w Mortgage	\$2,065	\$2,946
Median Mo. Gros Rent	\$1,392	2,036
Building permits	2,271	103,856
Households	324,702	13,548,091
Persons/Household	3.07	2.84
Median Household Income	\$74,201	\$99,122
H.S. Grad., % >25 yrs. Old	79.1%	84.7%
Bachelor's, % >25 yrs. Old	24.3%	37.1%
% Persons in Poverty ¹⁷	18.2%	11.8%
Per Capita Income	\$32,963	\$49,513
Total Employer Establishments (2023)	19,144	1,029,689
Employment Growth	2.7%	2.3%
Unemployment % ^{18,19}	8.1%	5.4%

Salient factors indicating a generalized need for the Measure:

- Regional population is growing even in the face of a decline in the State's population
- There is a higher percentage of pre-college-age persons versus the State
- There is a higher percentage of persons from minority groups
- 47.8% of the Central San Joaquin Valley Region population is in Fresno County

¹³ <https://www.census.gov/quickfacts/fact/table/CA/PST045224> Version 1 data.

¹⁴ <https://www.census.gov/quickfacts/fact/table/CA/PST045224> Version 1 data.

¹⁵ Includes Latino

¹⁶ Include Alaska Native

¹⁷ [https://www.labormarketinfo.edd.ca.gov/file/lfmonth/frsn\\$pbs.pdf](https://www.labormarketinfo.edd.ca.gov/file/lfmonth/frsn$pbs.pdf)

¹⁸ [https://labormarketinfo.edd.ca.gov/file/lfmonth/frsn\\$pbs.pdf](https://labormarketinfo.edd.ca.gov/file/lfmonth/frsn$pbs.pdf)

¹⁹ https://edd.ca.gov/en/about_edd/news_releases_and_announcements/unemployment-january-2026/

- The population density, generally, is rural, but the Fresno metropolitan area is becoming more suburban
- There is a shortage of housing units
- Construction per capita is outpacing State construction
- Housing costs have increased more recently, but are still lower than State-wide costs
- Household size is about 9% larger than the State's household size
- Median household incomes are 25.1% lower than the State median household income
- Per capita income is 33.4% lower than the State per capita income
- The poverty rate is more than 1.5x that of the State rate
- High school graduation rates are, in proportion to the population, 5.6% lower vs. State
- College graduates are, in proportion to the population, 34.5% fewer vs. State
- Small business firms are fewer in proportion to population vs. the State
- The unemployment rate is more than 1.5 times greater than the State's

8. Understanding the Measure:

The following is taken directly from the full text of the FCTIA Measure.

Through the Measure, it is the intent of the people of the County of Fresno in enacting this Act to do all of the following:

- a) Fix what matters most by repairing and maintaining existing local streets and roads first.
- b) Keep people and our kids safe by investing in safety improvements, including enhanced lighting, road safety, and safe routes to school.
- c) Get people where they need to go efficiently by improving the accessibility and affordability of public transit systems that connect the public to essential services and amenities.
- d) Improve transportation alternatives by building and maintaining bikeways, pedestrian facilities, and public transit options.
- e) Keep the transportation system safe with repairs, retrofits, and safety upgrades, allowing students, seniors, and people with disabilities to travel safely.
- f) Allow seniors, students, people with disabilities, veterans, and active military personnel to access public transit at no cost.
- g) Create thousands of local quality jobs that pay a living wage and provide healthcare and retirement benefits for workers.
- h) Build strong, vibrant communities by adding shade, trees, and other features to combat heat, beautify transportation corridors, and ensure no neighborhood is left behind.
- i) Foster innovation by making smart investments that keep our county competitive and connected — now and in the future.

- j) Reduce air pollution to protect Fresno County's environment and quality of life.
- k) Protect taxpayers with strict accountability measures, including independent audits and citizens' oversight, to ensure funds are spent as intended by voters.

The areas of improvement will be within the boundaries of Fresno County. Revenue from the tax will be distributed to the cities inside of Fresno County as well as the unincorporated portions of the County. The cities which will receive funds are: Clovis, Coalinga, Firebaugh, Fowler, Fresno, Huron, Kerman, Kingsburg, Mendota, Orange Cove, Parlier, Reedley, San Joaquin, Sanger, and Selma.

A Citizen's Oversight Committee will be formed to ensure the revenue raised through the ordinance is used for the specified purposes. The Citizens Oversight Committee will be formed within six months following the effective date of the Act. The committee will consist of 11 members and be responsible for the following:

1. Receiving, reviewing, and recommending action on independent financial and performance audits.
2. Receiving, reviewing, and recommending action on reports, studies, and plans directly related to programs, revenues, or expenditures.
3. Reviewing and commenting on expenditures for consistency with this Act.
4. Annually reviewing sales-tax expenditures and publicizing findings.
5. Presenting recommendations and findings in a formal annual public report.
6. Conducting the comprehensive review of the Act, at a minimum, every ten years pursuant to section 4.60.170.
7. Referring any misuse of revenue to the Fresno County District Attorney, the Attorney General, and any other appropriate agency.

9. IMPLAN and North American Industry Classification Sectors:

There are multiple IMPLAN/North American Industry Classification Sectors (NAICS) primarily affected by the Measure.

- 237310 (Highway, Street, and Bridge Construction)
 - This industry comprises establishments primarily engaged in the construction of highways (including elevated), streets, roads, airport runways, public sidewalks, or bridges. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialty trade contractors are included in this industry if they are engaged in activities primarily related to highway, street, and bridge construction (e.g., installing guardrails on highways).
 - This NAICS code was used for the following programs:
 - Neighborhood Streets and Roads Repair and Maintenance Program
 - The funds will be used to improve roads, make repairs, and improve transportation in Fresno County.
 - Access and Innovation Programs
 - The funds will be used for improving innovation and access points.

- Regional Connectivity Program
 - The funds will be used to improve connectivity between the airport and the surrounding areas as well as improve the overall infrastructure.
- 485113 (Bus and Other Motor Vehicle Transit Systems)
 - This U.S. industry comprises establishments primarily engaged in operating local and suburban passenger transportation systems using buses or other motor vehicles over regular routes and on regular schedules within a metropolitan area and its adjacent nonurban areas.
 - This NAICS code was used for the following programs:
 - Public Transportation Program
 - The funds will be used to expand bus routes, support carpools and vanpools, and the Senior Scrip program.
- 541611 (Administrative Management and General Management Consulting Services)
 - This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business start-up, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative, human resource, marketing, process, physical distribution, logistics, or other management consulting services to clients.
 - This NAICS code was used for the following program:
 - Administration, Performance Measures, Requirements, and Indicators Program
 - The funds will be used to administer the program and provide oversight.

10. Key Economic and Business Assumptions:

The following are a list of key economic and business assumptions used in the creation of this economic impact study.

- The analysis evaluates the economic impacts associated with the proposed continuation of a half-cent sales tax dedicated to transportation investments over a 30-year period.
- FCTIA Measure revenues were projected using Fresno COG's estimated annual growth rate of 4.0 percent.
- The 4.0 percent annual growth assumption was evaluated against historical economic data and was found to be consistent with long-term Fresno County taxable sales trends and the historical performance of comparable countywide sales tax measures.
- FCTIA Measure revenues were allocated among program categories based on the expenditure plan contained within the proposed measure and supporting information provided by Fresno COG.
- All revenues were assumed to be expended in the year after they were collected.
- IMPLAN industry sectors were assigned based on the predominant economic activity associated with each Measure program category.
- As called for in the Measure, 1.0 percent will be allocated directly to the Fresno Yosemite International Airport for infrastructure and access improvement projects.

- All economic impacts are reported as the cumulative effects occurring within Fresno County over the 30-year analysis period.

11. Economic Inputs for IMPLAN:

Table 5 represents the revenues of the FCTIA Measure for the five periods based on anticipated distributions:

Table 6 Use of FCTIA Measure Funds							
Period	Period 1 FY2029 – FY2033	Period 2 FY2034 – FY2038	Period 3 FY2039 – FY2043	Period 4 FY2044 – FY2048	Period 5 FY2049 – FY2053	Period 6 FY2054 – FY2058	Totals
Tax Revenues	\$714,510,475	\$869,311,243	\$1,057,650,047	\$1,286,793,000	\$1,565,580,438	\$1,904,767,984	\$7,398,613,187
Roads Repair and Maintenance Program	\$464,431,809	\$565,052,308	\$687,472,531	\$836,415,450	\$1,017,627,285	\$1,238,099,189	\$4,809,098,572
Public Transportation Program	\$178,627,619	\$217,327,811	\$264,412,512	\$321,698,250	\$391,395,109	\$476,191,996	\$1,849,653,297
Access and Innovation Program	\$28,580,419	\$34,772,450	\$42,306,002	\$51,471,720	\$62,623,218	\$76,190,719	\$295,944,527
Regional Connectivity	\$35,725,524	\$43,465,562	\$52,882,502	\$64,339,650	\$78,279,022	\$95,238,399	\$369,930,659
Administration	\$7,145,105	\$8,693,112	\$10,576,500	\$12,867,930	\$15,655,804	\$19,047,680	\$ 73,986,132

12. Job Creation Estimates:

- The following summarize the key methodological protocols, and the data inputs previously described herein:
 - Core Documents.** This economic impact study was conducted using the IMPLAN methodology and references from various documents related to the FCTIA Measure and the IMPLAN User's Manual.²⁰
 - Database.** In addition, the most recent IMPLAN data was used for this study (purchased 2026) and has been certified by The IMPLAN Group, LLC as the most recent.
 - Region.** The study area includes the state of California.
 - Inputs.** To calculate the economic impact created, the following cash flows were analyzed.

²⁰ www.IMPLAN.com

a. Neighborhood Streets and Roads Repair and Maintenance Program

Based on information provided at the time of the creation of this study and as specified in the ballot measure submitted to the County of Fresno, it is assumed that each year 65% of the tax revenue will be spent on the construction, repair, and maintenance activities related to both existing and new roads, streets, systems, and facilities.

b. Public Transportation Program

Based on information provided at the time of the creation of this study and as specified in the ballot measure submitted to the County of Fresno, it is assumed that each year 25% of the tax revenue will be spent on public transportation programs.

c. Access and Innovation Program

Based on information provided at the time of the creation of this study and as specified in the ballot measure submitted to the County of Fresno, it is assumed that each year 4% of the tax revenue will be spent on expanding access and innovation programs.

d. Regional Connectivity Program

Based on information provided at the time of the creation of this study and as specified in the ballot measure submitted to the County of Fresno, it is assumed that each year 5% of the tax revenue will be spent on regional connectivity programs.

e. Administration, Performance Measures, Requirements, and Indicators Program

Based on information provided at the time of the creation of this study and as specified in the ballot measure submitted to the County of Fresno, it is assumed that each year 1% of the tax revenue will be spent on the administration and requirement of the program.

Table 7 represents key data inputs to the IMPLAN model to determine the overall economic impact to the region from the FCTIA Measure.

Table 7
IMPLAN Economic Inputs

Period	Period 1 FY2029 – FY2033	Period 2 FY2034 – FY2038	Period 3 FY2039 – FY2043	Period 4 FY2044 – FY2048	Period 5 FY2049 – FY2053	Period 6 FY2054 – FY2058
Roads Repair and Maintenance Program	\$464,431,809	\$565,052,308	\$687,472,531	\$836,415,450	\$1,017,627,285	\$1,238,099,189
Public Transportation Program	\$178,627,619	\$217,327,811	\$264,412,512	\$321,698,250	\$391,395,109	\$476,191,996
Access and Innovation Program	\$28,580,419	\$34,772,450	\$42,306,002	\$51,471,720	\$62,623,218	\$76,190,719
Regional Connectivity	\$35,725,524	\$43,465,562	\$52,882,502	\$64,339,650	\$78,279,022	\$95,238,399
Administration	\$7,145,105	\$8,693,112	\$10,576,500	\$12,867,930	\$15,655,804	\$19,047,680

Table 8 below reflects the number of jobs created by the FCTIA Measure in the five periods.

Table 8
Jobs Created from the FCTIA Measure

Period	Period 1 FY2029 – FY2033	Period 2 FY2034 – FY2038	Period 3 FY2039 – FY2043	Period 4 FY2044 – FY2048	Period 5 FY2049 – FY2053	Period 6 FY2054 – FY2058	Totals
Direct	3,867.77	4,705.74	5,725.25	6,965.64	8,474.77	10,310.85	40,050.02
Indirect	1,242.95	1,512.45	1,840.32	2,239.25	2,724.64	3,315.20	12,874.82
Induced	1,473.99	1,793.46	2,182.13	2,655.01	3,230.38	3,930.40	15,265.37
Total	6,584.72	8,011.65	9,747.70	11,859.90	14,429.78	17,556.46	68,190.21

13. Findings Relating to the Regional Economic Impact Analysis of the Measure:

Terms and Definitions Used in the Tables

Direct Effects – The set of expenditures applied to the I-O multipliers for impact analysis. It is one or more production changes or expenditures made by producers/consumers as a result of an activity or policy. Direct effects can be positive or negative.²¹

²¹ <https://support.implan.com/hc/en-us/articles/115009668548-Direct-Effects>

Indirect Effects – Economic Effects stemming from business-to-business purchases in the supply chain.²²

Induced Effects – Economic Effects stemming from household spending of Labor Income, after removal of taxes, savings, and commuter income.²³

Labor Income – Labor Income changes examine how changes in Employee Compensation or Proprietor Income will affect the economy. They are especially useful in general cases, when the Industry in which the compensation change is taking place is unknown, or when a range of Industries are affected by the change, but the value of the change for each Industry Sector is unknown.²⁴

Employee Compensation – Employee compensation is the total payroll costs (including benefits) of each industry in the region. It includes the wages and salaries of workers who are paid by employers, as well as benefits such as health and life insurance, retirement payments, and non-cash compensation. Employee compensation is derived for each industry from ES202 and REIS data.²⁵

Proprietary Income – Proprietary income consists of payments received by self-employed individuals as income. Any income received for payment of self-employed work, as reported on Federal tax forms, is counted here. This includes income received by private business owners, doctors, lawyers, and so forth.²⁶

Other Property Type Income – Other property type income consists of payments for rents, royalties, and dividends. Payments to individuals in the form of rents received on property, royalties from contracts, and dividends paid by corporations are included here as well as corporate profits earned by corporations. Other property type income numbers are derived from U.S. Bureau of Economic Analysis Gross State Product data.²⁷

Indirect Business Taxes – Indirect business taxes consist of excise taxes, property taxes, fees, licenses, and sales taxes paid by businesses. These taxes occur during the normal operation of businesses but do not include taxes on profit or income. Indirect business tax numbers are derived from U.S. Bureau of Economic Analysis Gross State Product data.²⁸

Total Value Added – The Total Value Added report gives the value added to intermediate goods and services. It is equal to employee compensation plus proprietor income plus other property income plus indirect business taxes.²⁹

Total Output – Output represents the value of industry production. Output includes the total production of an industry or project.

Tax Impact – The Tax Impact report describes taxes related to the chosen impact analysis. These estimates are based strictly on the same data underlying the region SAM data (SAM is a set of regional economic accounts, which describe transfers between institutions, as well as, value added components). These values are based on the average for all industries within the model; the average taxes associated with each household income class; the average taxes and transfers associated with each of the government institutions defined by the model.³⁰

²² <https://support.implan.com/hc/en-us/articles/115009499547-Indirect-Effects>

²³ <https://support.implan.com/hc/en-us/articles/115009668568-Induced-Effects>

²⁴ <https://support.implan.com/hc/en-us/articles/115009668468-Labor-Income>

²⁵ <https://support.implan.com/hc/en-us/articles/115009506047-Elements-of-IMPLAN-SAM-Tables>

²⁶ <https://support.implan.com/hc/en-us/articles/115009506047-Elements-of-IMPLAN-SAM-Tables>

²⁷ <https://support.implan.com/hc/en-us/articles/115009506047-Elements-of-IMPLAN-SAM-Tables>

²⁸ <https://support.implan.com/hc/en-us/articles/115009506047-Elements-of-IMPLAN-SAM-Tables>

²⁹ <https://support.implan.com/hc/en-us/articles/115009498847-Value-Added>

³⁰ <https://support.implan.com/hc/en-us/articles/115009679588-Tax-Impact-Report>

1. Labor Income and Employee Compensation Produced

Table 9 below identifies the direct, indirect, and induced labor income generated. The total column represents the total labor income generated for the 30-year period, for a total of **\$5,060,443,076**.

Table 9							
Labor Income – FCTIA Measure							
Period	Period 1 FY2029 – FY2033	Period 2 FY2034 – FY2038	Period 3 FY2039 – FY2043	Period 4 FY2044 – FY2048	Period 5 FY2049 – FY2053	Period 6 FY2054 – FY2058	Totals
Direct	306,910,618	373,403,694	454,302,689	552,728,685	672,478,958	818,173,477	3,177,998,121
Indirect	91,901,823	111,832,390	136,079,171	165,579,610	201,475,627	245,149,558	952,018,180
Induced	89,837,309	109,309,672	133,000,202	161,823,544	196,893,539	239,562,509	930,426,776
Totals	488,649,751	594,545,757	723,382,061	880,131,839	1,070,848,125	1,302,885,544	5,060,443,076

Table 10 below identifies the employee compensation generated for the 30-year period, which is a total of **\$3,532,568,624**.

Table 10							
Employee Compensation – FCTIA Measure							
Period	Period 1 FY2029 – FY2033	Period 2 FY2034 – FY2038	Period 3 FY2039 – FY2043	Period 4 FY2044 – FY2048	Period 5 FY2049 – FY2053	Period 6 FY2054 – FY2058	Totals
Direct	184,265,569	224,187,240	272,758,056	331,851,880	403,748,553	491,221,849	1,908,033,148
Indirect	78,322,021	95,307,385	115,970,826	141,112,226	171,704,272	208,924,612	811,341,341
Induced	78,517,887	95,536,766	116,242,328	141,433,975	172,085,212	209,377,967	813,194,135
Totals	341,105,477	415,031,391	504,971,210	614,398,081	747,538,037	909,524,428	3,532,568,624

2. Proprietor and Other Property Type Income Produced.

Table 11 below identifies income generated for proprietors in the defined region. The total for the 30-year period is **\$1,527,874,453**.

Table 11							
Proprietor Income – FCTIA Measure							
Period	Period 1 FY2029 – FY2033	Period 2 FY2034 – FY2038	Period 3 FY2039 – FY2043	Period 4 FY2044 – FY2048	Period 5 FY2049 – FY2053	Period 6 FY2054 – FY2058	Totals
Direct	122,645,049	149,216,455	181,544,633	220,876,804	268,730,405	326,951,627	1,269,964,973
Indirect	13,579,803	16,525,005	20,108,345	24,467,384	29,771,355	36,224,947	140,676,839
Induced	11,319,422	13,772,907	16,757,874	20,389,569	24,808,328	30,184,541	117,232,641
Totals	147,544,274	179,514,367	218,410,851	265,733,758	323,310,088	393,361,115	1,527,874,453

Table 12 below indicates the economic impacts relating to property type income for the measure for the 30-year period. This totals **\$2,125,605,171**.

Table 12							
Other Property Type Income – FCTIA Measure							
Period	Period 1 FY2029 – FY2033	Period 2 FY2034 – FY2038	Period 3 FY2039 – FY2043	Period 4 FY2044 – FY2048	Period 5 FY2049 – FY2053	Period 6 FY2054 – FY2058	Totals
Direct	82,495,989	100,368,985	122,114,217	148,570,616	180,758,871	219,920,806	854,229,484
Indirect	55,826,256	67,931,269	82,658,652	100,577,127	122,380,093	148,905,059	578,278,456
Induced	66,921,871	81,427,330	99,074,997	120,546,247	146,670,790	178,455,996	693,097,230
Totals	205,244,117	249,727,584	303,847,866	369,693,990	449,809,755	547,281,860	2,125,605,171

3. Indirect Business Taxes Generated

Table 13 below identifies the indirect business tax revenues produced during the 30-year period. The total indirect business taxes generated is **\$520,635,088**.

Table 13 Indirect Business Tax – FCTIA Measure							
Period	Period 1 FY2029 – FY2033	Period 2 FY2034 – FY2038	Period 3 FY2039 – FY2043	Period 4 FY2044 – FY2048	Period 5 FY2049 – FY2053	Period 6 FY2054 – FY2058	Totals
Direct	9,674,422	11,770,413	14,320,508	17,423,087	21,197,850	25,790,425	100,176,705
Indirect	21,569,560	26,245,050	31,934,022	38,854,903	47,276,002	57,521,883	223,401,419
Induced	19,027,376	23,151,295	28,168,588	34,272,921	41,700,133	50,736,651	197,056,964
Totals	50,271,357	61,166,759	74,423,117	90,550,911	110,173,985	134,048,959	520,635,088

4. Total Value Added.

Table 14 below identifies the direct, indirect, and induced total value added during the 30-year period, for a total of **\$7,706,683,335**.

Table 14 Total Value Added – FCTIA Measure							
Period	Period 1 FY2029 – FY2033	Period 2 FY2034 – FY2038	Period 3 FY2039 – FY2043	Period 4 FY2044 – FY2048	Period 5 FY2049 – FY2053	Period 6 FY2054 – FY2058	Totals
Direct	399,081,029	485,543,093	590,737,413	718,722,388	874,435,679	1,063,884,707	4,132,404,309
Indirect	169,297,640	206,008,709	250,671,845	305,011,639	371,131,723	451,576,500	1,753,698,056
Induced	175,786,556	213,888,298	260,243,787	316,642,712	385,264,463	468,755,155	1,820,580,970
Totals	744,165,225	905,440,100	1,101,653,044	1,340,376,739	1,630,831,865	1,984,216,363	7,706,683,335

5. Total Output.

As indicated in Table 15, the total economic output for the measure during the 30-year period is **\$13,458,684,684**.

Table 15							
Total Output – FCTIA Measure							
Period	Period 1 FY2029 – FY2033	Period 2 FY2034 – FY2038	Period 3 FY2039 – FY2043	Period 4 FY2044 – FY2048	Period 5 FY2049 – FY2053	Period 6 FY2054 – FY2058	Totals
Direct	714,510,475	869,311,243	1,057,650,047	1,286,793,000	1,565,580,438	1,904,767,984	7,398,613,187
Indirect	305,912,288	372,260,470	452,977,269	551,184,144	670,684,520	816,072,464	3,169,091,155
Induced	279,140,306	339,643,384	413,252,948	502,810,815	611,777,616	744,355,273	2,890,980,342
Totals	1,299,563,070	1,581,215,097	1,923,880,265	2,340,787,959	2,848,042,574	3,465,195,721	13,458,684,684

6. Federal, State, and County Tax Impacts, All Tax Categories.

Following is a summary of the Federal, State, and County tax impacts specified by social security, personal, business, and corporate tax generated for the Measure project for the 30-year period.

Tax Impact for the FCTIA Measure Tax								
Federal Tax Impact (2026 Dollars)								
Institution Receipts	Transfer Type	Description	Employee Compensation	Proprietor Income	Tax on Production and Imports	Households	Corporations	Total
11001	15014	Social Ins Tax- Employee Contribution	\$222,634,247	\$66,427,742				\$289,061,989
11001	15015	Social Ins Tax- Employer Contribution	\$198,992,157					\$198,992,157
11001	15017	Tax on Production and Imports: Excise Taxes			\$17,518,617			\$17,518,617
11001	15018	Tax on Production and Imports: Custom Duty			\$14,420,632			\$14,420,632
11001	15026	Corporate Profits Tax					\$100,383,105	\$100,383,105
11001	15027	Personal Tax: Income Tax				\$530,573,018		\$530,573,018
11001	15028	Personal Tax: Estate and Gift Tax						\$0
11001	99999	Total Federal Tax	\$421,626,404	\$66,427,742	\$31,939,249	\$530,573,018	\$100,383,105	\$1,150,949,519
State Tax Impacts (2026 Dollars)								
5001 6001 8001 13001								
Institution Receipts	Transfer Type	Description	Employee Compensation	Proprietor Income	Tax on Production and Imports	Households	Corporations	Total
12001	15014	Social Ins Tax- Employee Contribution	\$10,389,442					\$10,389,442
12001	15015	Social Ins Tax- Employer Contribution	\$8,988,173					\$8,988,173
12001	15020	Tax on Production and Imports: Sales Tax			\$187,753,240			\$187,753,240
12001	15021	Tax on Production and Imports: Property Tax			\$7,957,427			\$7,957,427
12001	15022	Tax on Production and Imports: Motor Vehicle Lic			\$6,881,656			\$6,881,656
12001	15023	Tax on Production and Imports: Severance Tax			\$271,729			\$271,729
12001	15024	Tax on Production and Imports: Other Taxes			\$28,371,402			\$28,371,402
12001	15025	Tax on Production and Imports: S/L NonTaxes			\$0			\$0
12001	15026	Corporate Profits Tax					\$60,131,873	\$60,131,873
12001	15027	Personal Tax: Income Tax				\$161,681,356.42		\$161,681,356
12001	15030	Personal Tax: Motor Vehicle License				\$5,508,164.84		\$5,508,165
12001	15031	Personal Tax: Property Taxes				\$117,262.31		\$117,262
12001	15032	Personal Tax: Other Tax (Fish/Hunt)				\$733,836.10		\$733,836
12001	99999	Total State and Local Tax	\$19,377,615		\$231,235,455	\$168,040,620	\$60,131,873	\$478,785,562
County Tax Impacts (2026 Dollars)								
5001 6001 8001 13001								
Institution Receipts	Transfer Type	Description	Employee Compensation	Proprietor Income	Tax on Production and Imports	Households	Corporations	Total
12001	15014	Social Ins Tax- Employee Contribution						\$0
12001	15015	Social Ins Tax- Employer Contribution						\$0
12001	15020	Tax on Production and Imports: Sales Tax			\$8,701,846			\$8,701,846
12001	15021	Tax on Production and Imports: Property Tax			\$46,253,505			\$46,253,505
12001	15022	Tax on Production and Imports: Motor Vehicle Lic			\$0			\$0
12001	15023	Tax on Production and Imports: Severance Tax			\$0			\$0
12001	15024	Tax on Production and Imports: Other Taxes			\$5,833,408			\$5,833,408
12001	15025	Tax on Production and Imports: S/L NonTaxes			\$276,943			\$276,943
12001	15026	Corporate Profits Tax						\$0
12001	15027	Personal Tax: Income Tax						\$0
12001	15030	Personal Tax: Motor Vehicle License						\$0
12001	15031	Personal Tax: Property Taxes				\$674,060		\$674,060
12001	15032	Personal Tax: Other Tax (Fish/Hunt)						\$0
12001	99999	Total State and Local Tax	\$0		\$61,065,702	\$674,060	\$0	\$61,739,762

The total Federal Tax impacts are as follows:

Table 17 Federal Tax Impacts	
Employee Compensation	\$421,626,404
Proprietor Income Taxes	\$66,427,742
Indirect Business Taxes	\$319,392,349
Households, Personal Income Taxes	\$530,573,018
Corporation Taxes	\$100,383,105
Total Federal Tax Impact	\$1,150,949,519

The total State and Local Tax impacts are as follows:

Table 18 State Tax Impacts	
Employee Compensation	\$19,377,615
Proprietor Income Taxes	\$0
Tax on Production and Imports	\$231,235,455
Household Taxes	\$168,040,620
Corporation Taxes	\$60,131,873
Total State Tax Impact	\$478,785,562

The total County Tax impacts for are as follows:

Table 19 County Tax Impacts	
Employee Compensation	\$0
Proprietor Income Taxes	\$0
Tax on Production and Imports	\$61,605,702
Household Taxes	\$674,060
Corporation Taxes	\$0
County Tax Impact	\$61,739,762

The total of Federal, State, and County tax impacts are: **\$1,691,474,842.**

7. Local Spending-Household Income Effect.

The total Local Spending-Household Income Effect for the measure during the 30-year period is **\$2,890,980,342**.

Economic impacts generated through household spending are reflected in the induced effects estimated by the IMPLAN model. IMPLAN utilizes Bureau of Labor Statistics Consumer Expenditure Survey data, regional purchasing patterns, and local trade-flow relationships to estimate the portion of labor income that is spent within the study area and subsequently recirculates through the local economy. Based on the estimated \$4.130 billion in labor income generated by the FCTIA Measure expenditures, household spending by employees and business proprietors is projected to exceed **\$2.89 billion** in additional economic output within Fresno County over the 30-year analysis period. These induced impacts reflect local expenditures on housing, healthcare, retail purchases, food services, transportation, entertainment, and other household goods and services, after accounting for spending leakages outside the region. The induced output generated by household spending is equivalent to approximately 70.0% of the labor income created by the project, indicating a substantial recirculation of income within the Fresno County economy.

14. Summary of Economic Impacts for the Measure:

Table 20 shown on following page summarizes the economic impacts specifically identified in each of the tables above of the IMPLAN Study for The FCTIA Measure.

Table 20		
Summary of Economic Impacts for Measure for the 30-Year Period		
	Impact – Jobs Created	
Total Jobs Created		68,190.21
	Impact- By Category-in U.S. Dollars	
Labor Income		\$5,060,443,076
Employee Compensation		\$3,532,568,624
Proprietor Income		\$1,527,874,453
Other Property Type Income		\$2,125,605,171
Indirect Business Taxes		\$520,635,088
Total Value Added		\$7,706,683,335
Total Output		\$13,458,684,684
Federal Taxes		\$1,150,949,519
State Taxes		\$478,785,562
County Taxes		\$61,739,762
Household Spending, Local Area		\$2,890,980,342

15. Professional Opinions:

Based on the operational, economic, and financial assumptions derived from all data sources, this IMPLAN analysis demonstrates that the Measure creates a substantial impact to the cities of Fresno County, Fresno County, the Central San Joaquin Valley Region, and the State of California. Clearly, the Measure has substantial economic benefit to households, businesses, and governmental institutions in the region, and creates substantial employment, income, and tax benefits.

**Appendix A: Excerpts from Item 10, Fresno COG Regional Pavement
Management Plan – Full Report, with Exhibits, 11/07/2025**

1. The Fresno Council of Governments (COG) is the state-designated public entity providing oversight for regional transportation planning. COG encompasses cities within Fresno County and the unincorporated parts of Fresno County and includes sixteen member jurisdictions. Historically, Fresno COG's sixteen-member jurisdictions have employed a variety of approaches to determine what pavement treatments to perform and where to apply them. While some jurisdictions have used pavement management programs (PMPs), others have employed more traditional approaches. Maintaining an up-to-date PMP is essential for local governments to effectively track road inventories, evaluate pavement conditions, identify maintenance and repair needs, estimate associated costs, prioritize projects, and plan budgets accordingly.

Due to limited funding, pavement maintenance and repairs have been insufficient throughout Fresno County, with small cities being particularly affected. In 2008, the Countywide average Pavement Condition Index (PCI) was 74, indicating a “good” condition. However, by 2021, it had declined to 57, placing it in the “at risk” category.

In 2025, Nichols Consulting Engineers Chtd. (NCE) assisted all sixteen member jurisdictions in implementing their PMPs using StreetSaver®, a pavement management decision-support tool developed by the Metropolitan Transportation Commission. All Fresno COG jurisdictions have access to the StreetSaver® PMP to help manage their network. It was therefore possible for Fresno COG to utilize the StreetSaver regional license and perform regional funding analyses. As part of this study, NCE aggregated the PMP databases from all sixteen member jurisdictions to perform the regional analyses. This memorandum presents a compilation of those results, focusing on the budget needs and funding analyses. These analyses illustrate the effects of various funding scenarios on pavement condition and deferred maintenance over a 10-year period. This compiled approach ensures the report can be easily referenced in the future to track regional trends. [Fresno COG Regional PMP Update.pdf](#)

2. COG's member jurisdictions maintain approximately 6,283 centerline miles of streets and roads. The majority of the countywide network (97.1%) is composed of asphalt concrete pavements. Of the remaining portion, approximately 2.7% are surface treated roads owned and managed by Fresno County, 0.2% are gravel roads, and less than 0.1% are concrete roads. The PCI is a measure of pavement condition and ranges from 0 to 100. A newly constructed road has a PCI of 100, while a failed road has a PCI of 25 or less. Pavement conditions are affected by the environment, traffic loads and volumes, construction materials, and age. The PCI for the countywide network is 64.8. This value is an area-weighted calculation. The definitions of the pavement condition categories and PCI ranges are shown in Table 2. These are the PCI “breakpoints” used in StreetSaver®.

Figure 1. Countywide Summary of Statistics

Jurisdiction	Centerline Miles	No. of Sections	Paved Area (sf)	Gravel Area (sf)	2025 PCI
Clovis	484.8	3381	85,811,364	0	71
Coalinga	50.0	299	10,940,289	9,396	58
Firebaugh	20.7	165	4,337,338	67,238	54
Fowler	37.5	260	7,883,475	0	63
Fresno (City)	1805.3	19,628	354,633,213	25,500	64
Fresno (County)	3388.7	8,266	428,481,730	431,012	66
Huron	11.1	90	2,324,152	595,034	46
Kerman	60.8	565	12,152,573	0	71
Kingsburg	46.0	319	9,379,632	0	66
Mendota	27.6	225	5,918,760	328,525	40
Orange Cove	33.4	169	6,207,592	327,486	34
Parlier	36.9	340	8,040,438	0	69
Reedley	98.6	1,150	19,528,938	43,300	51
San Joaquin	13.5	95	2,836,451	44,636	34
Sanger	87.2	586	17,694,229	36,256	67
Selma	81.4	537	16,832,112	0	60
Countywide	6,283	36,075	993,002,285	1,908,382	64.8

The current overall weighted average PCI for the network is 64.8, which places the overall street network pavement condition in the **“Fair”** category. Figure 1 shows the current pavement conditions of all jurisdictions, as well as the overall network conditions. The overall street condition assessment was calculated based on each jurisdiction’s paved area and it shows that 43.9% of the pavement network is in “Good” condition, 30.7% is in “Fair” condition, and 25.4% is in “Poor” and “Very Poor” conditions. Note that labels smaller than 10% are not shown on the chart for readability (Figure 1).

Table 1. Pavement Condition by Category

Condition Category	PCI Range	Description
Good	70 – 100	Pavements with minimal surface distress that may include some hairline longitudinal/transverse cracks and/or weathering. The pavement structure is sound, and minor oxidation may occur.
Fair	50 – 69	Pavements with significant distress that is predominantly non-load-related, such as longitudinal/transverse cracks, bleeding, block cracking, weathering, raveling, etc. The pavement structure is sound, and some oxidation has occurred.
Poor	25 – 49	Pavements with moderate to severe surface distresses. Extensive weathering or raveling, block cracking, and load-related distresses such as alligator cracking, rutting, and potholes may occur.
Very Poor	0 – 24	Pavements with severe weather-related distress and large quantities of load-related distress. These pavements are nearing the end of their service life.

Fig. 2: Pavement Condition By Jurisdiction

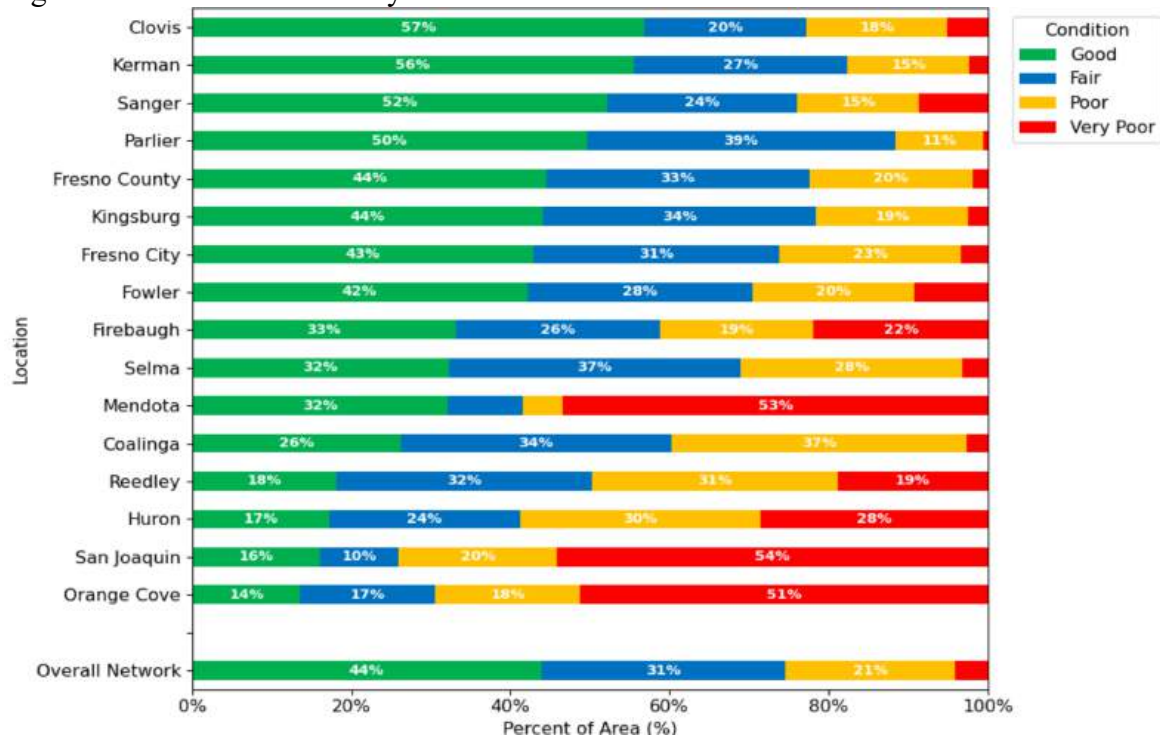


Table 2. Budgetary Needs By Jurisdiction

Jurisdiction	10-Year Budget Needs (\$M)
Clovis	431.7
Coalinga	61.6
Firebaugh	26.8
Fowler	40.0
Fresno City	1,988.3
Fresno County	2,162.9
Huron	16.9
Kerman	39.2
Kingsburg	44.2
Mendota	54.8
Orange Cove	60.5
Parlier	38.1
Reedley	158.2
San Joaquin	26.0
Sanger	108.6
Selma	103.2
Countywide	5,361.0

NCE met with individual jurisdictions to evaluate the advantages and disadvantages of various pavement treatment strategies. A customized decision tree was developed for each agency, and this was reviewed and formally approved by local agency representatives. The unit costs were estimated using bid tabs from local and neighboring jurisdictions.

3. Discussion of Revenue Sources

The Fresno COG member jurisdictions obtain pavement funding from five primary sources.

The Highway User Tax Account (HUTA) is the California State per-gallon tax on gasoline and diesel fuels. This tax has been the primary source of funding for road maintenance throughout the state for many years. However, the rise of alternative fuels, electric vehicles, and more efficient gasoline-powered vehicles has led to reduced gas consumption and is therefore projected to be a declining revenue source.

The Road Maintenance and Rehabilitation Act (RMRA or SB1), passed in 2017, created a new state revenue source funded by an additional per gallon gas tax as well as a new vehicle-registration tax. This funding source is expected to provide Fresno COG member jurisdictions with more than \$49 million per year for road maintenance. As with HUTA, it is expected to be a declining revenue source.

Measure C is a half-cent sales tax passed by Fresno County voters in 1986. This source of revenue provided approximately \$1 billion during the first 20 years (Measure C I) for road and street maintenance and construction, and \$1.4 billion during the reauthorization period from 2007 to 2026 (Measure C II) for multimodal transportation improvements. The current measure (Measure C II) was extended in 2006 and will be sunset in 2027. A minimum of 15% of the Measure C II funding currently goes to local street and road maintenance.

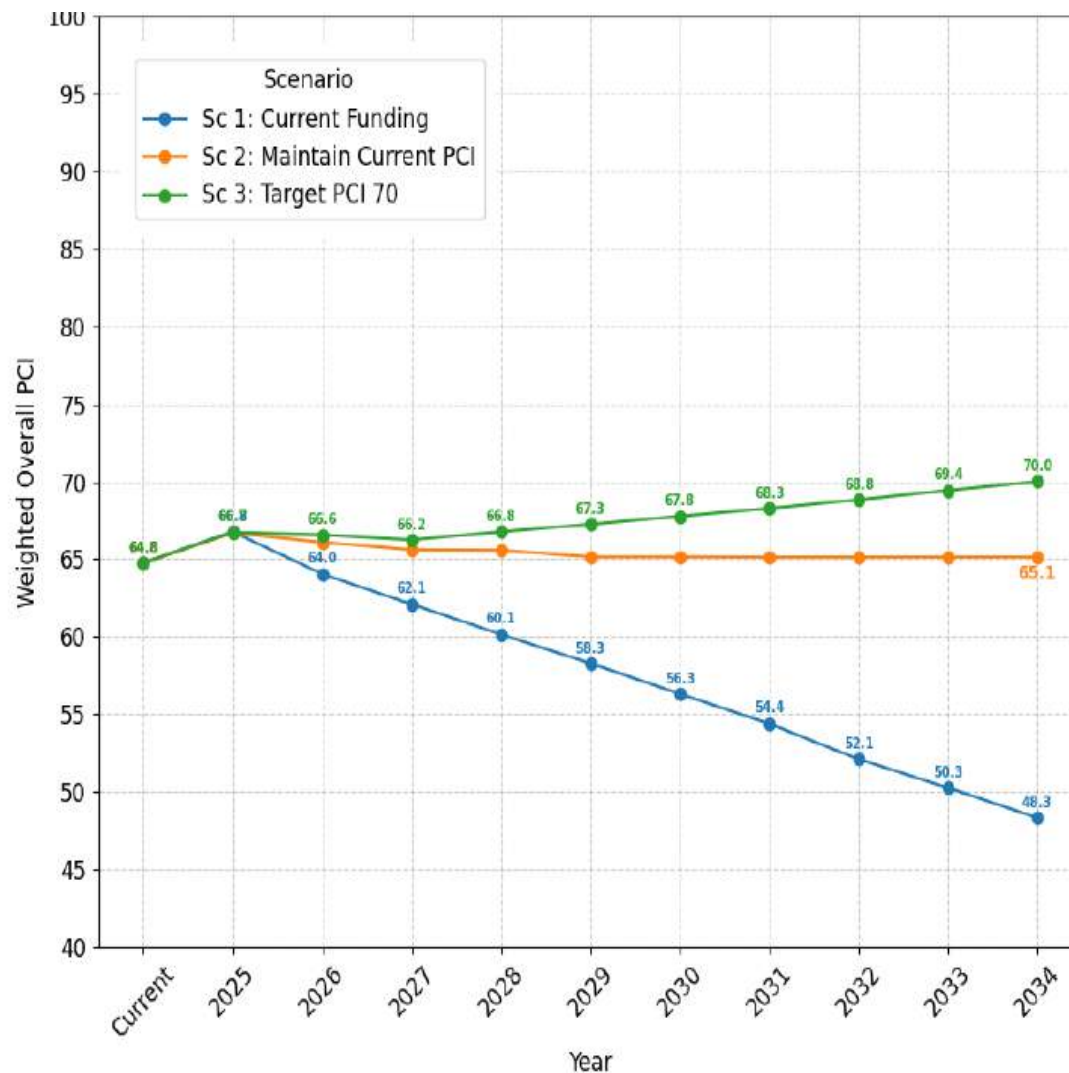
Local Transportation Fund (LTF) is a statewide 0.25 cent general sales tax. It provides transit planning and operation for public transit operators. Local governments receive LTF funds for street and road improvements when there are no unmet transit needs that are deemed reasonable to meet in the areas.

Surface Transportation Block Grant (STBG) is a federal funding source that provides flexible funds for states and local jurisdictions. The STBG can be used to fund a variety of projects including highways, bridges, public roads, pedestrian and bicycle infrastructure, and transit. Because of its flexibility, STBG has served different purposes over time. Due to the high roadway maintenance needs in the Fresno region in recent years, local jurisdictions in Fresno region have chosen to focus on street and road maintenance with STBG funding. The Regional STBG program is competitive and the funding for each jurisdiction may vary from year to year.

4. Funding Analyses Three funding scenarios were selected for analysis to determine the impact of current funding on the countywide condition of streets and roads and on the deferred maintenance (the maintenance and rehabilitation pavement treatments not performed due to insufficient funding) and to determine the funding needed to maintain or improve the current condition of the countywide network. Scenario 1: Current funding levels; Scenario 2: Funding required to maintain the current PCI; Scenario 3: Funding required to improve the current pavement network to PCI of 70, which is Fresno COG's goal Each funding scenario was analyzed over a 10-year period and includes inflation. The projected regional funding for each scenario

and the projected deferred maintenance are shown in Figures 3 to 8. The total 10-year funding for Scenarios 1, 2, 3 are \$436.2 million, \$3.1 billion and \$3.8 billion, respectively.

Dr. Penbera's Comment: An evident and rather large amount of funding is needed to accomplish a PCI of 70 which is just the lowest point of the Good range in Table 1 above. As indicated by Figure 10 below and excerpted from the COG Report, the gap between the current trajectory of conditions and the targeted PCI of 70 is estimated to widen such that in 7 years the PCI will have fallen into the Poor category.



**Appendix B: FRESNO COUNTY, CALIFORNIA, AND U.S. CENSUS BUREAU 2025
(Vers 2 Data)**

POPULATION		
	Fresno County, California	U.S.
Population estimates, July 1, 2025, (V2025)	1,035,456	341,784,857
Population estimates, July 1, 2024, (V2024)	1,024,125	340,110,988
Population estimates base, April 1, 2020, (V2025)	1,008,661	331,516,113
Population estimates base, April 1, 2020, (V2024)	1,008,649	331,515,736
Population, percent change - April 1, 2020 (estimates base) to July 1, 2025, (V2025)	2.70%	3.10%
Population, percent change - April 1, 2020 (estimates base) to July 1, 2024, (V2024)	1.50%	2.60%
Population, Census, April 1, 2020	1,008,654	331,449,281
Population, Census, April 1, 2010	930,450	308,745,538
Source: U.S. Census Bureau Community Survey (V2025) Estimates		

AGE & SEX		
	Fresno County, California	U.S.
Persons under 5 years, percent	6.80%	5.50%
Persons under 18 years, percent	27.20%	21.50%
Persons 65 years and over, percent	13.40%	18.00%
Female persons, percent	49.90%	50.50%
Source: U.S. Census Bureau Community Survey (V2025) Estimates		

RACE & HISPANIC ORIGIN		
	Fresno County, California	U.S.
White alone, percent	74.60%	74.80%
Black alone, percent	5.90%	13.70%
American Indian and Alaska Native alone, percent	3.20%	1.40%
Asian alone, percent	12.40%	6.70%
Native Hawaiian and Other Pacific Islander alone, percent	0.30%	0.30%
Two or More Races, percent	3.50%	3.10%
Hispanic or Latino, percent	55.30%	20.00%
White alone, not Hispanic or Latino, percent	25.80%	57.50%
Source: U.S. Census Bureau Community Survey (V2025) Estimates		

POPULATION CHARACTERISTICS		
	Fresno County, California	U.S.
Veterans, 2020-2024	32,718	16,185,883
Foreign-born persons, percent, 2020-2024	20.00%	14.10%
Source: U.S. Census Bureau Community Survey (V2025) Estimates		

HOUSING		
	Fresno County, California	U.S.
Housing Units, July 1, 2025, (V2025)	353,491	148,260,882
Owner-occupied housing unit rate, 2020-2024	55.50%	65.20%
Median value of owner-occupied housing units, 2020-2024	\$388,800	\$332,700
Median selected monthly owner costs - with a mortgage, 2020-2024	\$2,065	\$1,963
Median selected monthly owner costs - without a mortgage, 2020-2024	\$673	\$638
Median gross rent, 2020-2024	\$1,392	\$1,413
Building Permits, 2025	2,271	1,431,616
Source: U.S. Census Bureau Community Survey (V2025) Estimates		

FAMILIES & LIVING ARRANGEMENTS		
	Fresno County, California	U.S.
Households, 2020-2024	324,702	129,227,496
Persons per household, 2020-2024	3.07	2.53
Living in the same house 1 year ago, percent of persons age 1 year+ , 2020-2024	89.80%	87.70%
Language other than English spoken at home, percent of persons age 5 years+, 2020-2024	43.70%	22.30%
Source: U.S. Census Bureau Community Survey (V2025) Estimates		

COMPUTER & INTERNET USE		
	Fresno County, California	U.S.
Households with a computer, percent, 2020-2024	94.40%	95.50%
Households with a broadband Internet subscription, percent, 2020-2024	88.90%	91.00%
Source: U.S. Census Bureau Community Survey (V2025) Estimates		

EDUCATION		
	Fresno County, California	U.S.
High school graduate or higher, percent of persons age 25 years+, 2020-2024	79.10%	89.60%
Bachelor's degree or higher, percent of persons age 25 years+, 2020-2024	24.30%	35.70%
Source: U.S. Census Bureau Community Survey (V2025) Estimates		

HEALTH		
	Fresno County, California	U.S.
With a disability, under age 65 years, percent, 2020-2024	9.60%	9.30%
Persons without health insurance, under age 65 years, percent	8.30%	9.60%
Source: U.S. Census Bureau Community Survey (V2025) Estimates		

ECONOMY		
	Fresno County, California	U.S.
In civilian labor force, total, percent of population age 16 years+, 2020-2024	61.50%	63.00%
In civilian labor force, female, percent of population age 16 years+, 2020-2024	56.60%	58.80%
Total accommodation and food services sales, 2022 (\$1,000)	2,679,390	1,196,315,575
Total health care and social assistance receipts/revenue, 2022 (\$1,000)	9,473,385	3,330,304,719
Total transportation and warehousing receipts/revenue, 2022 (\$1,000)	3,453,014	1,316,303,546
Total retail sales, 2022 (\$1,000)	15,435,333	6,974,691,329
Total retail sales per capita, 2022	\$15,202	\$20,928
Source: U.S. Census Bureau Community Survey (V2025) Estimates		

TRANSPORTATION		
	Fresno County, California	U.S.
Mean travel time to work (minutes), workers age 16 years+, 2020-2024	23.5	26.4
Source: U.S. Census Bureau Community Survey (V2025) Estimates		

INCOME & POVERTY		
	Fresno County, California	U.S.
Median households income (in 2024 dollars), 2020-2024	\$74,201	\$80,734
Per capita income in past 12 months (in 2024 dollars), 2020-2024	\$32,963	\$44,673
Persons in poverty, percent	18.20%	10.60%
Source: U.S. Census Bureau Community Survey (V2025) Estimates		

BUSINESSES		
	Fresno County, California	U.S.
Total employer establishments, 2023	19,144	8,361,342
Total employment, 2023	301,731	139,831,742
Total annual payroll, 2023 (\$1,000)	16,686,744	9,556,351,319
Total employment, percent change, 2022-2023	2.70%	3.00%
Total non-employer establishments, 2023	65,587	30,427,808
All employer firms, Reference year 2023	14,464	5,934,950
Male-owned employer firms, Reference year 2023	8,655	3,638,693
Female-owned employer firms, Reference year 2023	Not Available (S)	1,356,990
Minority-owned employer firms, Reference year 2023	5,426	1,400,775
Nonminority-owned employer firms, Reference year 2023	7,317	4,202,325
Veteran-owned employer firms, Reference year 2023	514	261,330
Nonveteran-owned employer firms, Reference year 2023	12,465	5,343,976
Source: U.S. Census Bureau Community Survey (V2025) Estimates		

GEOGRAPHY		
	Fresno County, California	U.S.
Population per square mile, 2020	169.3	93.8
Population per square mile, 2010	156.2	87.4
Land area in square miles, 2020	5,958.38	3,533,038.28
Land area in square miles, 2010	5,957.99	3,531,905.43
FIPS Code	"06019"	"1"
NOTE: FIPS Code values are enclosed in quotes to ensure leading zeros remain intact.		
Source: U.S. Census Bureau Community Survey (V2025) Estimates		

End of Study