



Board of Directors Regular Meeting Agenda

Wednesday, June 30, 2021

1:30 p.m.

MTA Board of Directors

Saprina Rodriguez, Chair
Jim Tarbell, Vice Chair
Bruce Richard
Tess Albin-Smith
Eric Dahlhoff
Maureen Mulheren
Josefina Dueñas

Due to the Shelter In Place Order issued by Mendocino County Public Health on March 17, 2020, and pursuant to Governor Newsom's Executive Orders N-29-20 revised on June 11, 2021 and Executive Order N-08-21 revised on June 11, 2021, members of the MTA Board of Directors will participate in this meeting via teleconference or videoconference.

Executive Order N-08-21 further provides that a legislative body that holds a meeting via teleconference and allows members of the public to observe and address the meeting telephonically or otherwise electronically, consistent with notice and accessibility requirements as set forth in the Order, shall have satisfied any requirement that the body allow members of the public to attend the meeting and offer public comment. Such a body need not make available any physical location from which members of the public may observe the meeting and offer public comment.

Members of the public may participate by phone or computer:

MTA Board Meeting
Wed, Jun 30, 2021 1:30 PM - 4:30 PM (PDT)

Please join my meeting from your computer, tablet or smartphone.

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Please press mute on your phone or computer until public comments are open. The Chair will call for public comments during the Public Comment section of the agenda as well as during each agenda item discussion. Members of the public may also submit questions via email by 5:00 p.m. on June 29, 2021. Email comments to sara@mendocinotransit.org and these comments will be read aloud during the public comment section of the meeting and be made part of the official record of the meeting.

Please visit <https://mendocinotransit.org/board-of-directors/> to view available agenda background documents.

AGENDA ITEMS

A. CALL TO ORDER

B. PUBLIC COMMENT

MTA Board of Directors welcomes participation in its meetings. Comments shall be limited to three (3) minutes per person so that everyone may be given an opportunity to be heard. To expedite matters and avoid repetition, whenever any group of persons wishes to address the MTA Board of Directors on the same subject matter, the Chair may request that a spokesperson be chosen by the group. This item is limited to matters under the jurisdiction of the Mendocino Transit Authority which are not on the posted agenda. Public criticism of the MTA Board will not be prohibited. No action shall be taken.

C. CONSENT CALENDAR

1. Approval of Minutes of May 26, 2021 Board Meeting
2. Approval of Minutes of June 1, 2021 Special Board Meeting
3. Acceptance of Service Performance Report
4. Approval of Amended Board Meeting Schedule for Fiscal Year 21-22
5. Acceptance of Financial Statements – July 1, 2020 through April 30, 2021

D. ACTION & DISCUSSION

1. Unmet Needs: Solicit Public Input
2. Adoption of Resolution 2021-__ Approving and Adopting a Final Operations Budget and Non-Represented Wage Table for Fiscal Year 21-22
3. Adoption of Resolution 2021-__ Approving and Adopting a Final Capital Budget for Fiscal Year 21-22
4. Adoption of Resolution 2021-__ Adopting Mendocino Transit Authority's Section 125 Program Document

5. Election of Officers to Serve from July 2021 through June 2023

- a. Chair (2-year term)
- b. Vice-Chair (2-year term)

6. Discussion and Possible Action: 6-Month Informal Performance Review of Executive Director

E. DIRECTOR AND MANAGEMENT REPORTS

- 1. Matters from Management
- 2. Matters from Directors

F. ADJOURN

Anticipated adjournment is 3:30 p.m.

Americans with Disabilities Act (ADA) Compliance

Mendocino Transit Authority complies with AMERICANS WITH DISABILITIES ACT (ADA). Upon request, MTA will attempt to reasonably accommodate individuals with disabilities by making meeting material available in appropriate alternate formats pursuant to Government Code Section 54953.2 and Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132). Anyone requiring reasonable accommodation in order to participate in the meeting should contact Heather Lindsteadt at Mendocino Transit Authority by calling (707) 234-6447 or by email at sara@mendocinotransit.org at least 72 hours prior to the meeting.



Board of Directors Regular Meeting Minutes

Wednesday, May 26, 2021

1:30 p.m.

MTA Directors in Attendance

Saprina Rodriguez
Jim Tarbell, Vice Chair
Bruce Richard
Eric Dahlhoff
Josefina Dueñas

MTA Directors Absent

Maureen Mulheren
Tess Albin-Smith

Staff in Attendance

Jacob King, Interim Executive Director
Bob Butler, Maintenance Manager
Mark Harvey, CFO
Heather Lindsteadt, HR Director/Recording Secretary
Dawn White, Mobility Manager
Sara Marquez, Assistant Clerk of the Board

Due to the Shelter in Place Order issued by Mendocino County Public Health on March 17, 2020, and pursuant to Governor Newsom's Executive Orders N-33-20 and N-25-20, members of the MTA Board of Directors participated in this meeting via teleconference or videoconference.

AGENDA ITEMS

A. CALL TO ORDER:

Chairwoman Rodriguez called the meeting to order at 1:33 p.m.

B. PUBLIC COMMENT

No public comments.

C. CONSENT CALENDAR

May 26, 2021 - MTA Board of Directors Meeting Minutes

1. Approval of Minutes of May 12, 2021 Board Meeting
2. Acceptance of Service Performance Report
3. Acceptance of Financial Statements – July 1, 2020 through March 31, 2021
4. Approval of Regular Board Meeting Calendar July 2021 – December 2021

Agenda Item A.4 was pulled for further discussion.

Director Tarbell requested the Minutes of May 12, 2021, item D.1 be amended to reflect that he said North Coast, not South Coast.

Director Dahlhoff requested the Minutes of May 12, 2021 item F.2 be amended to reflect that he asked if MTA was able to provide continued Zoom meeting access if AB 339 was approved.

Upon Motion by Director **Tarbell**, seconded by Director **Richard** the Board approved Consent Calendar items C.1 through C.3 with amendments to the May 12, 2021 minutes by roll call vote. **AYES:** Tarbell, Richard, Dahlhoff, Dueñas, Chairwoman Rodriguez **NOES:**0, **ABSTAIN:** 0, **ABSENT:** Mulheren, Albin-Smith

Consent Calendar Item 4. Approval of Regular Board Meeting Calendar July 2021 – December 2021

The Board discussed options for in-person meetings while also providing an online participation option for those who need to attend virtually and members of the public.

Executive Director King said that MTA is preparing to conduct in-person meetings in two locations and also have on-line capabilities at each location. He reported that there may be wireless service hurdles to overcome, but he is working on wireless hot spots. Mr. King asked Director Dahlhoff if he could check the Point Arena library service. Director Dahlhoff said he would be available to assist MTA with any connection issues or wireless connection testing prior to an MTA meeting.

Upon Motion by Director Tarbell seconded by Director Richard the Board approved the MTA Board Meeting Calendar for Fiscal Year 21-22 by roll-call vote. **AYES:** Duenas, Tarbell, Richard, Dahlhoff, Rodriguez. **NOES:** 0, **ABSTAIN:** 0, **ABSENT:** Mulheren, Albin-Smith

D. ACTION & DISCUSSION

1. Unmet Needs: Solicit Public Input: None
2. Discussion and Possible Approval Draft Capital Budget for Fiscal Year 2021-2022

Upon motion by Director **Richard**, seconded by Director **Tarbell** the Board approved Draft Capital Budget for Fiscal Year 2021-2022 provided staff continued to modify the budget as information becomes available by roll call vote. **AYES:** Tarbell, Richard, Dahlhoff, Dueñas.

Chairwoman Rodriguez **NOES:0, ABSTAIN: 0, ABSENT:** Mulheren, Albin-Smith

E. DIRECTOR AND MANAGEMENT REPORTS

1. Matters from Management:

Jacob King, Executive Director reported that he will prepare a narrative to the Service Performance Report. He also reported that MTA service is 71% of normal but is improving and he thanked the MTA team for doing an amazing job encouraging our riders to take public transit. Mr. King reported that MTA will be restoring Inland to full service soon and in July expanding Route #60 to include The Woods senior community which has been on the Unmet Needs list.

Heather Lindsteadt, HR Director, provided an update on current recruitments. She reported that there are Transit Vehicle Operator positions available in Fort Bragg, Ukiah, and on the South Mendocino Coast.

Bob Butler, Maintenance Manager, reported that in June he will be traveling to Kansas to the bus factory to inspect MTA's first 2 electric cutaway vehicles. Mr. Butler also reported that he recently learned that MTA is qualified to receive HVIP funding, and a special board meeting may be required for approval of that project.

Dawn White, Mobility Manager, reported that she Redwood Coast Regional Center will be starting service again on June 1. She also reported that MTA's sanitation ad campaign is live.

Mark Harvey, CFO, reported that he will be working with staff to prepare the final budgets for the June meeting.

2. Matters from Directors

Director Richard emphasized what the Executive Director and Mrs. Lindsteadt talked about related to recruitment of Transit Vehicle Operators. He said he hopes recruitment improves as more people are vaccinated.

Chairwoman Rodriguez thanked MTA staff and Executive Director for their hard work and their teamwork approach to obstacles.

F. ADJOURN

Chairwoman Rodriguez adjourned the meeting at 2:26 p.m.



Board of Directors Special Board Meeting Minutes

Wednesday, June 1, 2021

1:30 p.m.

MTA Directors Present

Saprina Rodriguez
Jim Tarbell, Vice Chair
Bruce Richard
Albin - Smith
Josefina Dueñas

MTA Directors Absent

Maureen Mulheren
Eric Dahlhoff

Staff in Attendance

Jacob King, Interim Executive Director
Bob Butler, Maintenance Manager
Mark Harvey, CFO
Heather Lindsteadt, HR Director/Recording Secretary
Dawn White, Mobility Manager
Sara Marquez, Assistant Clerk of the Board

Due to the Shelter In Place Order issued by Mendocino County Public Health on March 17, 2020, and pursuant to Governor Newsom's Executive Orders N-33-20 and N-25-20, members of the MTA Board of Directors participated in this meeting via teleconference or videoconference.

AGENDA ITEMS

A. CALL TO ORDER

Chairwoman Rodriguez called the meeting to order at 1:31 p.m.

B. PUBLIC COMMENT

No public comments.

C. ACTION & DISCUSSION

June 1, 2021 MTA Board of Directors Special Meeting Minutes

1. **Unmet Needs:** None added.

2. **Adoption of Resolution 2021-10 Authorizing the Executive Director of Mendocino Transit Authority to Execute and Submit All Documents and Accept Funding Related to The State of California Air Resources Board (CARB) Hybrid and Zero Emission Truck and Bus Voucher Incentive Project (HVIP)**

Upon motion by Director **Albin-Smith**, seconded by Director **Tarbell** the Board Adopted Resolution 2021-10 Authorizing the Executive Director of Mendocino Transit Authority to Execute and Submit All Documents and Accept Funding Related to The State of California Air Resources Board (CARB) Hybrid and Zero Emission Truck and Bus Voucher Incentive Project (HVIP) by roll call vote. **AYES:** Tarbell, Richard, Albin-Smith, Dueñas, Chairwoman Rodriguez **NOES:** 0, **ABSTAIN:** 0, **ABSENT:** Mulheren, Dahlhoff

D. DIRECTOR AND MANAGEMENT REPORTS

1. Matters from Management

None

2. Matters from Directors:

Director Albin-Smith and Director Tarbell wanted to make sure that MTA staff knows that the Grass Roots Institute and the City of Fort Bragg would like to help MTA with letters of support or other assistance related to electric vehicle grants.

Director Richard would like on update on service expansion in June or July.

E. ADJOURN

Chairwoman Rodriguez adjourned the meeting at 1:40 p.m.



FY 20-21 RIDERSHIP PERFORMANCE BY ROUTE

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2020-21 YTD	2019-20 YTD	# Change	% Change
01 - Willits Local	469	396	276	346	208	324	262	281	382	474	396	0	3814	9349	(5,535)	-59%
03 - Ukiah - DAR	695	518	509	713	588	481	633	698	907	1026	950	0	7718	10898	(3,180)	-29%
04 - Fort Bragg - DAR	420	346	519	494	436	399	483	433	648	616	677	0	5471	10562	(5,091)	-48%
05 - BraggAbout	657	637	543	420	330	444	414	391	452	489	419	0	5196	12570	(7,374)	-59%
07 - Jitney-Not Operating	0	0	0	0	0	0	0	0	0	0	0	0	0	921	(921)	-100%
08 - Ukiah Evening-Not Operating	0	0	0	0	0	0	0	0	0	0	0	0	0	9170	(9,170)	-100%
09 - Ukiah Local	2760	2382	2249	2564	1969	2306	1902	2101	2482	2668	2580	0	25963	86026	(60,063)	-70%
20 - Willits - Ukiah	800	665	647	737	557	609	490	530	766	796	798	0	7395	24434	(17,039)	-70%
60 - Coaster	158	153	223	273	233	251	224	194	213	219	262	0	2403	7876	(5,473)	-69%
64 - Ukiah to Fort Bragg	2	6	0	0	0	0	0	0	0	0	0	0	8	3360	(3,352)	-100%
65 - Fort Bragg to Santa Rosa	0	0	130	288	290	228	216	217	273	372	435	0	2449	9408	(6,959)	-74%
65A - New Route 65-Not Operating	0	0	0	0	0	0	0	0	0	0	0	0	0	4068	(4,068)	-100%
74 - Saturday Gualala-Ukiah	20	21	17	48	31	18	30	23	31	36	72	0	347	796	(449)	-56%
75 - M-F Gualala to Ukiah	306	281	228	238	199	193	139	198	213	262	309	0	2566	5825	(3,259)	-56%
95 - Pt. Arena to Santa Rosa	0	0	0	47	112	97	74	97	119	130	148	0	824	3456	(2,632)	-76%
97 - Redwood Coast Regional-Not Operating	0	0	0	0	0	0	0	0	0	0	0	0	0	2118	(2,118)	-100%
Monthly Totals	6287	5405	5341	6168	4953	5350	4867	5163	6486	7088	7046	0	64154	200837	(136,683)	-68%



FY 19-20 RIDERSHIP PERFORMANCE BY ROUTE

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2019-20 YTD
01 - Willits Local	1031	1166	970	1077	859	905	961	957	680	364	379	380	9729
03 - Ukiah - DAR	1308	1611	1032	1171	921	918	1084	1149	773	383	548	692	11590
04 - Fort Bragg - DAR	1669	1281	1167	958	1178	1098	1226	1077	591	152	165	365	10927
05 - BraggAbout	1237	1287	1373	1495	1203	1256	1375	1328	1097	601	318	668	13238
07 - Jitney	200	129	139	86	79	84	92	56	56	0	0	0	921
08 - Ukiah Evening	1278	1138	1077	995	789	1746	720	871	556	0	0	0	9170
09 - Ukiah Local	9938	10421	10400	10479	8813	8805	8359	8526	5671	2217	2397	2839	88865
20 - Willits - Ukiah	2424	2775	3267	3113	2483	2134	2484	2701	1827	600	626	858	25292
60 - Coaster	738	840	1000	1018	831	807	968	882	572	6	214	65	7941
64 - Ukiah to Fort Bragg	358	427	427	380	359	396	359	368	263	23	0	0	3360
65 - CC Rider	1054	1243	1235	1216	1081	1144	876	1001	531	15	12	2	9410
65A - New Route 65	493	514	550	549	421	425	385	451	266	1	13	0	4068
74 - Saturday Gualala-Ukiah	78	107	92	97	122	75	65	105	42	13	0	33	829
75 - M-F Gualala to Ukiah	547	726	841	740	596	548	519	552	438	145	173	288	6113
95 - Pt. Arena to Santa Rosa	384	442	539	428	412	323	388	352	188	0	0	0	3456
97 - Redwood Coast Regional	276	241	243	266	218	244	243	249	138	0	0	0	2118
Monthly Totals	23013	24348	24352	24068	20365	20908	20104	20625	13689	4520	4845	6190	207027



Meeting Date: June 30, 2021

Agenda Item: C.4

AGENDA SUMMARY REPORT

SUBJECT:

Approval of Amended Regular Board Meeting Schedule for July 2021- December 2021

SUMMARY:

The MTA Board of Directors approved a Board Meeting Calendar for Fiscal Year 21-22 on May 26, 2021.

As part of Governor Newsom's "Beyond the Blueprint" plan to fully reopen the State on June 15, as well as a new Executive Order N-08-21, Governor Newsom established a timeline to lift the COVID-19 pandemic Executive Orders. Under the Governor's reopening plan, the Brown Act provisions within Executive Order N-29-20 will expire on September 30. Any local agency meetings taking place after that time must ensure physical public access to all meeting locations.

Staff is presenting this updated information to the Board to determine if the Board would like to continue to conduct virtual only meetings through September 30, 2021, or proceed with the previously approved meeting calendar which will provide for two in-person meeting locations, as well as on-line access/participation beginning in July 2021.

STAFF RECOMMENDATION:

Approve the Amended July 2021 - December 2021 Regular Board Meeting Calendar

ATTACHMENTS

Approved Board Meeting Calendar for Fiscal Year 2021-2022
Amended Draft Board Meeting Calendar for Fiscal year 2021-2022



Amended 2021 Board of Directors Meeting Schedule

Last Wednesday of every month - 2nd Wednesday of the month in December

Subject to Change

Date	Time	Location	Video/Teleconference Location	Major Agenda Items
2021				
July 28, 2021	1:30	Video and Teleconference		Transit Needs: Ukiah
August 25, 2021	1:30	Video and Teleconference		Transit Needs: Willits
September 29, 2021	1:30	Video and Teleconference		Transit Needs: Point Arena
October 27, 2021	1:30	Fort Bragg	Ukiah	Transit Needs: Fort Bragg
November 2021	No Meeting			
December 8, 2021	1:30	Ukiah	Fort Bragg	Transit Needs: Willits

All meetings of the MTA Board of Directors will be open to the public in the location of the meeting, the video/teleconference location and on-line utilizing web based video or teleconferencing software (ex: Zoom or GoToMeeting).

Approved by MTA BOD 05/26/21



2021 Board of Directors Meeting Schedule

Last Wednesday of every month - 2nd Wednesday of the month in December
Subject to Change

Date	Time	Location	Video/Teleconference Location	Major Agenda Items
2021				
July 28, 2021	1:30	Ukiah	Fort Bragg	Transit Needs: Ukiah
August 25, 2021	1:30	Willits	Ukiah	Transit Needs: Willits
September 29, 2021	1:30	Point Arena	Willits	Transit Needs: Point Arena
October 27, 2021	1:30	Fort Bragg	Ukiah	Transit Needs: Fort Bragg
November 2021	No Meeting			
December 8, 2021	1:30	Ukiah	Fort Bragg	Transit Needs: Willits

All meetings of the MTA Board of Directors will be open to the public in the location of the meeting, the video/teleconference location and on-line utilizing web based video or teleconferencing software (ex: Zoom or GoToMeeting).



Meeting Date: June 30th, 2021

Agenda Item: # C.5

AGENDA SUMMARY REPORT

SUBJECT:

Preliminary Unaudited Financial Statements July 2020 – April 2021

SUMMARY:

Preliminary Unaudited Financial Reports for the Months of July 2020 to April 2021 from MTA's QuickBooks accounting system including the Statement of Net Position and Statement of Revenues and Expenses.

Revenue of \$4,490,083 is 93.5% of budgeted revenue of \$4,804,568 for the period.

Expenses of \$3,818,369 are 97.3% of budgeted expenses of \$3,923,091 for the period.

STAFF RECOMMENDATION:

Accept Unaudited Financial Statements for July 2020 through April 2021.

ATTACHMENTS:

Statement of Net Position as of April 30th, 2021

Statement of Revenues and Expenses July 2020 through April 2021

Mendocino Transit Authority Statement of Net Position

As of April 30, 2021

Apr 30, 21

ASSETS

Current Assets

Checking/Savings

101.900 - Cash

101.100 - Cash-Operating

Operating Cash	390,449
LCTOP Operatng	164,162
Senior Operating	160,879
Payroll & Benefits Operating	191,924

Total 101.100 - Cash-Operating Total 907,415

101.200 - Cash-Capital

101.202 - Capital Wkg-MUNIS #4100	540,622
101.203 - Cap CALOES -MUNIS #4140	83,853
101.204 - Capital PTMISEA-MUNIS #4230	270,513
101.227 - Cap LCTOP-Umpqua #2776	64,711

Total 101.200 - Cash-Capital 959,700

Total 101.900 - Cash 1,867,114

Total 102.000 - Accounts Receivable 561,759

Other Current Assets

102.300 - Grants Receivable

Total 102.300 - Grants Receivable 443,102

Total 102.100 - Accounts Receivable Other 201,088

Total 103.990 - Inventory 70,218

Total 104.199 - Prepaid Expenses Total 53,210

Total Other Current Assets 767,618

Total Current Assets 3,196,491

Fixed Assets

Total 111.900 - Fixed Assets 21,037,834

Total 111.910 - Accumulated Depreciation -12,229,072

Total 121.900 - Intangible Total 15,000

Total 121.910 - Accum Amortization Total -15,000

Total Fixed Assets 8,808,762

Other Assets

Total 131.900 - Deferred Outflows of Resource 717,349

Total Other Assets 717,349

TOTAL ASSETS 12,722,602

Mendocino Transit Authority
Statement of Net Position

June 30th, 2021
Agenda Item C-5

As of April 30, 2021

Apr 30, 21

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Total Accounts Payable 78,949

Total Credit Cards 9,599

Other Current Liabilities

202.100 • Deferred Grant Revenue 893,876

205.700 • Uncashed Checks 8,862

205.900 • Accruals Total

205.200 • Accrued Payroll 88,964

205.500 • Accrued Vacation 130,391

205.600 • Accrued Sick Leave 67,356

Total 205.900 • Accruals Total 286,711

Total Other Current Liabilities 1,189,449

Total Current Liabilities 1,277,998

Long Term Liabilities

231.900 • Prov-Restricted Funds

231.100 • Provision for Liability 40,338

231.200 • Provision for Vehicle Damage 10,247

231.300 • Provision for Unemployment 93,082

231.400 • Provision for Cafeteria Plan 24,891

231.500 • Provision for Worker's Comp 199

Total 231.900 • Prov-Restricted Funds 168,757

235.300 • Deferred Inflows of Resource 181,311

235.910 • Pension Liabilities

231.101 • Net Pension Liability 1,677,065

Total 235.910 • Pension Liabilities 1,677,065

Total Long Term Liabilities 2,027,132

Total Liabilities 3,305,131

Equity

399.900 • Equity

Total 399.900 • Equity 9,636,557

Net Income -219,086

Total Equity 9,417,471

TOTAL LIABILITIES & EQUITY

12,722,602

Mendocino Transit Authority
Statement of Revenues, Expenses
July 2020 through April 2021

June 30th, 2021
Agenda Item C-5

	TOTAL		
	Jul '20 - Apr 21	Budget	% of Budget
Ordinary Income/Expense			
Income			
411.000 · OPERATING REVENUE.			
401.100 · Fares-Passengers	93,615	109,167	85.8%
413.000 · Redwood Coast Regional Center	58,534	54,167	108.1%
409.200 · Sonoma County Contract	77,493	76,025	101.9%
Total 411.000 · OPERATING REVENUE.	229,642	239,358	95.9%
420.000 · REVENUES FROM OTHER SOURCES			
406.100 · Advertising Contract	89,191	83,333	107.0%
407.100 · Maintenance Revenue	30,091	22,083	136.3%
407.400 · Investment(Interest) Income	8,901	1,250	712.0%
407.500 · Other - Fuel Rebates, Etc.	1,422	3,333	42.7%
409.100 · Local Transportation Fund (LTF)	2,494,270	2,494,270	100.0%
409.110 · State Transit Assistance (STA)	695,531	695,531	100.0%
422.000 · 5310 Operating Assistance	174,509	115,833	150.7%
413.101 · 5311 Operating Assistance	443,102	460,112	96.3%
413.110 · 5311(f) Operating Assistance	0	250,000	0.0%
424.260 · LCTOP Cap & Trade - Capital	0	81,130	0.0%
426.000 · Ag Van Leases	55,270	37,500	147.4%
426.500 · Maintenance Labor Revenue	0	29,167	0.0%
450.000 · CARES-5311	241,346	250,000	96.5%
460.000 · CARES-5311 (F)	0	41,667	0.0%
409.112 · State, Prop. 1B, TSSSDRA-CalOES	26,809	0	n/a
Total 420.000 · REVENUES FROM OTHER SOURCES	4,260,441	4,565,209	93.3%
Total Income	4,490,083	4,804,568	93.5%
Expense			
Total 501.100 · WAGES	2,053,816	1,841,862	111.5%
Total 510.000 · BENEFITS	861,469	1,112,588	77.4%
520.000 · SERVICE/USER FEES			
521.000 · Vehicle Technical Services	543	7,083	7.7%
521.250 · Towing	0	833	0.0%
521.500 · Property Maintenance Services	777	4,583	17.0%
521.700 · Contract IT Services	8,250	8,125	101.5%
503.202 · Legal Counsel	12,864	13,333	96.5%
508.100 · Purch. Trans (Willits DAR)	2,142	1,642	130.5%
523.000 · Marketing	10,536	6,667	158.0%
509.300 · Advertising, Legal Notices	14,350	15,000	95.7%
524.000 · Software Maintenance Fees	38,963	33,333	116.9%
524.200 · Drug & Alcohol Services	3,825	5,000	76.5%
525.000 · Facility Security System	22,758	1,250	n/a
525.500 · Accident / Incident Payables	47	12,500	0.4%
503.200 · Professional & Technical Svcs	50,533	81,250	62.2%
Total 520.000 · SERVICE/USER FEES	165,588	190,600	86.9%
530.000 · MATERIALS & SUPPLIES			
504.110 · Fuel	173,199	250,000	69.3%
504.120 · Tires	19,474	20,833	93.5%
504.115 · Lubrication	9,304	8,333	111.6%
532.500 · Tools	339	1,250	27.1%
504.100 · Vehicle Maint & Repair Parts	529	1,750	30.2%

Mendocino Transit Authority
Statement of Revenues, Expenses
July 2020 through April 2021

June 30th, 2021
Agenda Item C-5

	TOTAL		
	Jul '20 - Apr 21	Budget	% of Budget
504.200 · Parts	21,893	29,167	75.1%
504.610 · Shop Supplies	798	1,000	79.8%
504.620 · Facilities,Maint & Repair Parts	64,319	16,667	n/a
504.400 · Office Supplies	15,857	20,833	76.1%
509.200 · Printing (Schedules,brochures)	4,453	5,833	76.3%
536.700 · Computer Programs & Supplies	4,833	4,583	105.4%
537.000 · Safety & Emergency Supplies	14,835	417	n/a
537.500 · Other Materials & Supplies	7,398	11,667	63.4%
Total 530.000 · MATERIALS & SUPPLIES	337,232	372,333	90.6%
540.000 · UTILITIES.			
541.000 · MTA Base -Water, Sewer & Waste	7,531	7,750	97.2%
541.250 · FB-Water,Sewer, Waste & Propane	3,920	3,250	120.6%
541.500 · Willitts-Water, Sewer & Waste	1,558	1,500	103.8%
542.000 · PG&E-Ukiah, Fort Bragg,Willitts	7,911	6,333	124.9%
543.000 · TPX- Ukiah Phones / Internet	32,337	33,000	98.0%
543.250 · Comcast-Fort Bragg Phones/Inter	1,100	917	120.0%
544.000 · Verizon-Admin / OPS Cellular	18,734	18,333	102.2%
Total 540.000 · UTILITIES.	73,091	71,083	102.8%
560.000 · VEHICLE,CASUALTY & LIABILITY			
506.100 · Premiums - Liab & Prop Dam Ins	282,446	291,667	96.8%
Total 560.000 · VEHICLE,CASUALTY & LIABILITY	282,446	291,667	96.8%
570.000 · TAXES			
571.000 · Taxes-State Bd of Equalization	395	500	79.0%
573.000 · Other Licensing & Fees	1,696	1,417	119.7%
Total 570.000 · TAXES	2,091	1,917	109.1%
580.000 · MISCELLANEOUS			
504.510 · Dues & Subscriptions	6,755	8,542	79.1%
502.700 · Travel	5,114	6,250	81.8%
582.250 · Board Expenses	0	417	0.0%
583.000 · Safety Program	279	833	33.5%
509.800 · Training	1,817	2,917	62.3%
584.500 · CDL & DOT Physical Expenses	1,655	2,083	79.4%
509.100 · Other Miscellaneous	3,506	2,083	168.3%
Total 580.000 · MISCELLANEOUS	19,126	23,125	82.7%
590.000 · LEASES & RENTALS			
591.000 · Leases & Rentals	23,509	17,917	131.2%
Total 590.000 · LEASES & RENTALS	23,509	17,917	131.2%
Total Expense	3,818,369	3,923,091	97.3%
Net Income Before Depreciation	671,714	881,477	76.2%
Depreciation Expense	-890,800		
Net Income After Depreciation	-219,086		

2020-2021 UNMET NEEDS REQUESTS

[illegible]



Meeting Date: June 30th, 2021

Agenda Item: D.2

AGENDA SUMMARY REPORT

SUBJECT:

Discussion and Possible Adoption of Resolution 2021-__ Adopting the MTA Operations Budget and Wage Table for Fiscal Year 21-22

SUMMARY:

The Mendocino Council of Governments (MCOG) releases the Local Transportation Funds (LTF) as provided to them by the Mendocino Auditor's Office. The FY2021/2022 estimate was approximately an increase of 15% (approximately \$441,167) of which 15% is provided to the Senior Center Transportation Program.

Here are some assumptions we know:

- ✓ LTF Revenues have increased.
- ✓ STA Revenues (based on diesel gas tax) have dropped.
- ✓ Fare Revenues have already and will likely continue to drop and will be back-filled with CARES.
- ✓ Advertising Revenue declines.
- ✓ CARES funding has been secured.

The pertinent MTA staff have spent the past months working on this operating budget. This budget has been prepared to the best of their ability. Staff has taken the direction from the Board of Directors and applied those recommendations to this operating budget.

STAFF RECOMMENDATION:

Review, approve and adopt Resolution 2021-__, FY 2021/22 Operating Budget and Wage Table.

ATTACHMENTS

MTA 2021/2022 Final Operating Budget

Fiscal Year 2021/2022 Non-Represented Wage Table



MENDOCINO TRANSIT AUTHORITY
RESOLUTION 2021-__
ADOPTION OF FISCAL YEAR 2021-2022
OPERATING BUDGET

WHEREAS, MTA policy calls for the adoption of annual balanced budgets; and

WHEREAS, funds required to balance the budget is adequate, with the use of State Transit Assistance, Local Transportation Assistance and Operating Grants; and

WHEREAS, staff has prepared, and the Board of Directors has reviewed, all details of those budgets.

NOW, THEREFORE, BE IT RESOLVED that the MTA Board of Directors hereby Adopts the Final Fiscal Year 2021-2022 Operating Budget presented to the Board on June 30, 2021, as may be revised at the meeting.

Adoption of this Resolution was moved by Director _____ and seconded by Director _____ at a regular meeting of the MTA Board of Directors on June 30, 2021, by the following roll call vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Saprina Rodriguez, Chair

Jacob King, Executive Director

MENDOCINO TRANSIT AUTHORITY 2021/22 BUDGET W/ LINE ITEM BREAKDOWN			MTA 2021-2022 FINAL BUDGET		
TITLE	FY 2020-2021 Adopted	FY 2020-2021 Amended	FY 2021-2022 FIRST DRAFT	FY 2021-2022 FINAL	ADDITIONAL INFORMATION
OPERATING					
LABOR					
Operators Wages-Fixed Route-Ukiah	\$436,748.00	\$436,748.00	\$0.00	\$527,213.24	CBA 3% Increase
Operators Wages - Fixed Route - Fort Bragg	\$226,830.00	\$226,830.00	\$0.00	\$273,814.14	CBA 3% Increase
Operators Wages - South Coast	\$185,850.00	\$185,850.00	\$0.00	\$224,345.80	CBA 3% Increase
Operators Wages - DAR - Inland	\$98,000.00	\$98,000.00	\$0.00	\$118,299.11	CBA 3% Increase
Operators Wages - DAR - Fort Bragg	\$81,480.00	\$81,480.00	\$0.00	\$98,357.26	CBA 3% Increase
Operations-Supervisors/Dispatch	\$169,200.00	\$169,200.00	\$0.00	\$514,759.77	CBA 3% Increase
Maintenance & Facilities Salaries & Wages	\$291,075.00	\$291,075.00	\$0.00	\$475,298.95	CBA 3% Increase
Administrative Salaries	\$589,117.00	\$589,117.00	\$0.00	\$339,482.58	3% Increase
Administrative Staff	\$112,174.00	\$112,174.00	\$0.00	\$363,261.15	3% Increase - 3 New Positions
Longevity / Bonuses	\$19,760.00	\$19,760.00	\$0.00	\$0.00	
TOTAL SALARIES	\$2,210,234.00	\$2,210,234.00	\$2,600,000.00	\$2,934,832.00	TOTAL SALARIES
BENEFITS					
FICA/Medicare	\$31,930.00	\$35,400.00	\$45,500.00	\$51,359.56	1.75% of Gross Wages
Pension Plan (CalPERS)	\$192,000.00	\$176,820.00	\$208,000.00	\$234,786.56	Est. 8.0% of Gross Wages
CalPERS Unfunded Liability	\$132,705.00	\$132,705.00	\$174,000.00	\$174,069.00	Per CalPERS Annual Valuation Reports
ICMA Retirement Plan	\$1,200.00	\$2,000.00	\$2,000.00	\$0.00	One Employee No Longer on Plan
Medical Plan	\$668,620.00	\$575,000.00	\$638,000.00	\$660,000.00	Blue Shield & Cash In Lieu
Dental Plan- FSA - COBRA Admin	\$32,960.00	\$24,400.00	\$24,400.00	\$27,500.00	Adjusted for new employees
Vision Plan	\$3,337.20	\$1,980.00	\$2,000.00	\$2,500.00	Adjusted for new employees
Life Insurance	\$8,899.20	\$6,600.00	\$6,600.00	\$7,500.00	Adjusted for new employees
457 MTA Match	\$88,580.00	\$63,000.00	\$63,000.00	\$77,000.00	MTA Matches 4.5 % of Employee Contribution
Worker's Compensation Insurance	\$175,000.00	\$175,000.00	\$175,000.00	\$153,616.00	SDRMA Invoice Received
Unemployment Insurance	\$27,500.00	\$130,000.00	\$56,000.00	\$56,000.00	Estimate - MTA is self insured
Uniforms & Work Clothing Allowances	\$10,500.00	\$6,000.00	\$6,000.00	\$7,000.00	New employee Maint. Add 1000 -38.46 X26
Air Med Services (REACH)	\$3,500.00	\$3,000.00	\$3,000.00	\$3,000.00	Annual Invoice
Misc .	\$3,200.00	\$1,200.00	\$1,200.00	\$2,500.00	Employee Relations - All Staff
TOTAL BENEFITS	\$1,379,931.40	\$1,333,105.00	\$1,404,700.00	\$1,456,831.12	TOTAL BENEFITS

MENDOCINO TRANSIT AUTHORITY 2021/22 BUDGET W/ LINE ITEM BREAKDOWN			MTA 2021-2022 FINAL BUDGET		
TITLE	FY 2020-2021 Adopted	FY 2020-2021 Amended	FY 2021-2022 FIRST DRAFT	FY 2021-2022 FINAL	ADDITIONAL INFORMATION
SERVICE/USER FEES					
Vehicle Technical Services	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	Outsourcing
Towing	\$3,200.00	\$1,000.00	\$3,200.00	\$3,200.00	
Property Maintenance Services	\$5,500.00	\$5,500.00	\$2,750.00	\$2,750.00	
Contract IT Services	\$32,100.00	\$9,750.00	\$30,000.00	\$30,000.00	Engage IT
Legal Counsel	\$10,500.00	\$16,000.00	\$16,000.00	\$25,000.00	Sloan, Sakai, Yeung & Wong LLP
Purchased Transportation	\$1,200.00	\$1,970.00	\$2,000.00	\$2,400.00	Willits ADA
Marketing	\$15,000.00	\$8,000.00	\$8,000.00	\$8,000.00	Contracted
Advertising, Legal Notices	\$15,000.00	\$18,000.00	\$18,000.00	\$18,000.00	Radio & Newspaper Advertising
Software Maintenance Fees	\$14,250.00	\$40,000.00	\$45,000.00	\$45,000.00	RouteMatch and Microsoft
Drug and Alcohol Services	\$11,000.00	\$6,000.00	\$6,000.00	\$6,000.00	
Facility Security System	\$7,200.00	\$1,500.00	\$1,500.00	\$1,500.00	Deep Valley Security
Accident / Incident Payables	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	
Professional & Technical Services	\$75,000.00	\$97,500.00	\$105,000.00	\$134,380.00	MUNIS, PayChex, GASB68, Accounting, TrackIT, Remix
TOTAL SERVICES / USER FEES	213,450.00	228,720.00	260,950.00	299,730.00	TOTAL SERVICES / USER FEES
MATERIALS & SUPPLIES CONSUMED					
Fuel	\$450,000.00	\$300,000.00	\$400,000.00	\$400,000.00	Wholesale prices have increased greatly - \$1+/gal
Tires	\$30,000.00	\$25,000.00	\$35,000.00	\$35,000.00	
Lubrication	\$25,000.00	\$10,000.00	\$25,000.00	\$25,000.00	
Tools	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	
Vehicle Maintenance & Repair Parts	\$53,000.00	\$35,000.00	\$50,000.00	\$50,000.00	
Expense Parts	\$2,100.00	\$2,100.00	\$2,500.00	\$2,500.00	
Shop Supplies	\$21,500.00	\$1,200.00	\$20,000.00	\$20,000.00	Consumables
Vehicle Accessories	\$1,200.00	\$0.00	\$0.00	\$0.00	Account no longer used
Facilities Maintenance & Repair Parts	\$30,000.00	\$20,000.00	\$35,000.00	\$35,000.00	Aramark, Home Depot, Friedmans
Office Supplies	\$37,500.00	\$25,000.00	\$25,000.00	\$25,000.00	Xerox
Computer Programs & Supplies	\$5,000.00	\$5,500.00	\$4,500.00	\$4,500.00	Adobe, Logmein, Info-Tech
Printing	\$15,000.00	\$7,000.00	\$7,000.00	\$7,000.00	Schedules, brochures
Safety & Emergency Supplies	\$1,500.00	\$500.00	\$1,500.00	\$1,500.00	
Other Materials & Supplies	\$5,500.00	\$14,000.00	\$14,000.00	\$14,000.00	
TOTAL MATERIALS & SUPPLIES	\$678,800.00	\$446,800.00	\$621,000.00	\$621,000.00	TOTAL MATERIALS & SUPPLIES
UTILITIES					
MTA Base	\$12,000.00	\$9,300.00	\$15,000.00	\$15,000.00	Water, Sewer & Solid Waste
Fort Bragg Base	\$3,200.00	\$3,900.00	\$6,000.00	\$6,000.00	Water, Sewer & Solid Waste, Propane
Willits Base	\$2,000.00	\$1,800.00	\$3,000.00	\$3,000.00	Water, Sewer & Solid Waste
Pacific Gas & Electric	\$9,500.00	\$7,600.00	\$7,600.00	\$7,600.00	Ukiah, Fort Bragg, Willits
TPx Communications	\$25,000.00	\$39,600.00	\$39,600.00	\$42,000.00	Ukiah Phones/Internet
Comcast	\$1,500.00	\$1,100.00	\$1,100.00	\$1,100.00	Fort Bragg Phones/Internet
Seakay	\$1,500.00	\$0.00	\$0.00	\$0.00	South Coast Telephone/Internet
Verizon	\$25,000.00	\$22,000.00	\$12,000.00	\$12,000.00	Admin/OPS Cellular
TOTAL UTILITIES	\$79,700.00	\$85,300.00	\$84,300.00	\$86,700.00	TOTAL UTILITIES

MENDOCINO TRANSIT AUTHORITY 2021/22 BUDGET W/ LINE ITEM BREAKDOWN			MTA 2021-2022 FINAL BUDGET		
TITLE	FY 2020-2021 Adopted	FY 2020-2021 Amended	FY 2021-2022 FIRST DRAFT	FY 2021-2022 FINAL	ADDITIONAL INFORMATION
VEHICLE, CASUALTY & LIABILITY COSTS					
Insurance	\$390,000.00	\$350,000.00	\$360,000.00	\$360,000.00	CalTIP, MacKey, Alliant
TOTAL CASUALTY & LIABILITY COSTS	\$390,000.00	\$350,000.00	\$360,000.00	\$360,000.00	TOTAL CASUALTY & LIABILITY COSTS
TAXES					
Taxes - State Board of Equalization	\$5,000.00	\$600.00	\$600.00	\$600.00	Out of State Purchases not taxed
Other Licensing Fees & Taxes	\$2,500.00	\$1,700.00	\$1,700.00	\$1,700.00	Hazardous Materials Permit
TOTAL TAXES	\$7,500.00	\$2,300.00	\$2,300.00	\$2,300.00	TOTAL TAXES
MISCELLANEOUS					
Dues & Subscriptions	\$10,250.00	\$10,250.00	\$10,000.00	\$16,000.00	Newspapers, CTA, CALACT, CSDA, AFTA
Travel	\$7,500.00	\$7,500.00	\$30,000.00	\$30,000.00	Fly to Inspect Buses, Trainings, Conferences
Board Expenses	\$5,500.00	\$500.00	\$500.00	\$500.00	Meeting Expenses
Safety Program	\$4,500.00	\$1,000.00	\$1,000.00	\$1,000.00	Awards-Banquets-Employee Incentives
Training	\$3,500.00	\$3,500.00	\$3,500.00	\$4,500.00	Classes, Seminars & Materials
CDL and DOT Physical Expenses	\$3,500.00	\$2,500.00	\$2,500.00	\$3,500.00	Drug Free USA
Other Miscellaneous	\$3,500.00	\$2,500.00	\$2,500.00	\$0.00	
TOTAL MISCELLANEOUS	\$38,250.00	\$27,750.00	\$50,000.00	\$55,500.00	TOTAL MISCELLANEOUS
LEASES & RENTALS					
Leases and Rentals	\$10,000.00	\$21,500.00	\$21,500.00	\$2,400.00	City of Willits, RCFP, South Coast
TOTAL LEASES & RENTALS	\$10,000.00	\$21,500.00	\$21,500.00	\$2,400.00	TOTAL LEASES & RENTALS
TOTAL OPERATING EXPENDITURES	\$5,007,865.40	\$4,705,709.00	\$5,404,750.00	\$5,819,293.12	TOTAL OPERATING EXPENDITURES

MENDOCINO TRANSIT AUTHORITY 2021/22 BUDGET W/ LINE ITEM BREAKDOWN	MTA 2021-2022 FINAL BUDGET
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TITLE	FY 2020-2021 Adopted	FY 2020-2021 Amended	FY 2021-2022 FIRST DRAFT	FY 2021-2022 FINAL	ADDITIONAL INFORMATION
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OPERATING REVENUE	FY 2020-2021 Adopted	FY 2020-2021 Amended	FY 2021-2022 FIRST DRAFT	FY 2021-2022 FINAL	ADDITIONAL INFORMATION
OPERATING REVENUE					
REVENUES FROM OPERATING					
Fixed Route Farebox Revenue	\$200,000.00	\$86,000.00	\$400,000.00	\$400,000.00	
Dial-A-Ride Farebox Revenue	\$75,000.00	\$45,000.00	\$60,000.00	\$60,000.00	
Redwood Coast Regional Center	\$35,000.00	\$65,000.00	\$65,000.00	\$65,000.00	
Sonoma County Contract	\$135,000.00	\$91,230.00	\$177,200.00	\$177,200.00	New 2021-2022 Contract
TOTAL OPERATING REVENUES	\$445,000.00	\$287,230.00	\$702,200.00	\$702,200.00	TOTAL OPERATING REVENUES

REVENUES FROM OTHER SOURCES					
Local Transportation Fund (LTF)	\$2,993,124.00	\$2,993,124.00	\$3,434,291.00	\$3,434,291.00	FY 2021-2022 MCOG Claim Amount
State Transit Assistance	\$834,637.00	\$834,637.00	\$655,221.00	\$455,221.00	FY 2021-2022 MCOG Operations Claim Amount
5310 Operating Assistance	\$110,000.00	\$139,000.00	\$0.00	\$0.00	
5311 Operating Assistance	\$531,772.00	\$552,134.00	\$552,134.00	\$552,134.00	
5311(f) Operating Assistance	\$300,000.00	\$300,000.00	\$300,000.00	\$300,000.00	
LCTOP Cap and Trade	\$10,500.00	\$97,356.00	\$90,000.00	\$90,000.00	
Cal-OES	\$0.00	\$0.00	\$0.00	\$0.00	
Advertising Contract	\$65,000.00	\$100,000.00	\$100,000.00	\$100,000.00	Helen Foraker
Ag Van Leases	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	MCF4
Senior Center Payments				-\$637,676.00	Payments to Senior Centers & Insurance
Senior Center Reimbursements				\$637,676.00	Payments from MCOG to reimburse MTA
Senior Center Administration	\$26,500.00	\$26,500.00	\$26,500.00	\$26,500.00	Annual Fee from MCOG
Maint Fuel Revenue (prior incl labor, parts)	\$25,000.00	\$35,000.00	\$0.00	\$23,000.00	No longer providing service to external customers
Investment Income	\$2,500.00	\$1,500.00	\$7,500.00	\$7,500.00	Interest - Mendocino County & Banks
Other - Fuel Rebates, etc.	\$550.00	\$4,000.00	\$4,000.00	\$4,000.00	
CARES-5311	\$950,000.00	\$300,000.00	\$550,000.00	\$550,000.00	
CARES-5311(F)	\$105,000.00	\$50,000.00	\$100,000.00	\$100,000.00	
TOTAL REVENUES FROM OTHER SOURCES	\$5,999,583.00	\$5,478,251.00	\$5,864,646.00	\$5,687,646.00	TOTAL REVENUES FROM OTHER SOURCES

TOTAL OPERATING REVENUE	\$6,444,583.00	\$5,765,481.00	\$6,566,846.00	\$6,389,846.00	TOTAL OPERATING REVENUE
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NET	\$570,552.88	REVENUE OVER EXPENSES
	-\$1,081,197.00	Estimated Depreciation
	-\$510,644.12	Net after Depreciation

			<u>Non-Represented</u>			
<u>ADMINISTRATION</u>	Step A	Step B	Step C	Step D	Step E	Step F
Executive Director	104954.14	*****By Contract*****				133952.72
CFO*	36.73	38.57	40.51	42.53	44.65	48.45
HR Director*	36.73	38.57	40.51	42.53	44.65	48.45
Finance Assistant	27.22	28.58	30.00	31.51	33.08	35.88
Mobility Manager	27.22	28.58	30.00	31.51	33.08	35.88
<u>MAINTENANCE</u>	Step A	Step B	Step C	Step D	Step E	Step F
Maintenance Manager*	41.64	43.71	45.89	48.20	50.62	54.92
Maintenance Specialst	24.49	25.73	27.00	28.37	29.78	32.29
<u>OPERATIONS</u>	Step A	Step B	Step C	Step D	Step E	Step F
Operations Manager* (Vacant)	40.42	42.44	44.56	46.79	49.14	53.32
Operations Supervisor	25.77	27.83	30.06	32.46	35.06	37.87
Operations Supervisor/Instructor	26.38	28.49	30.77	33.23	35.89	38.76
<u>NEW CLASSIFICATIONS</u>	Step A	Step B	Step C	Step D	Step E	Step F
Receptionist/Assistant Clerk of the Board	24.49	25.71	27.00	28.35	29.77	31.26
Office Assistant (Vacant)	24.49	25.71	27.00	28.35	29.77	31.26
Executive Assistant (Vacant)	28.87	30.31	31.83	33.42	35.09	36.85

* FLSA Exempt Position



Meeting Date: June 30th, 2021

Agenda Item: #D.3

SUBJECT:

Discussion and Possible Adoption of Resolution 2021-__ Adopting the MTA Capital Budget for FY 21/22.

SUMMARY:

Presented is the Final Capital Budget for upcoming FY 21/22.

The largest expenditure in the MTA Capital Budget is the replacement of one coach and two cutaway buses with battery electric. These will be funded by 5339 Federal Funds, PTIMSEA, LCTOP Capital Funds, HVIP, VW Mitigation Funds and MTA Capital Reserve.

Local Capital Expenses: Operations, Vehicle, Maintenance, Administration Shelters/Benches are place holders for unexpected capital expenses. We are concerned with the aging Gillig Fleet that major component failure is likely and must be accounted for.

MTA will be utilizing all but \$200,000 of its STA Funds for Operating in 21/22. Beginning in 22/23 MTA will reinstate usage of STA back to Operating, Capital, and CalPERS Unfunded Liability Reserves.

STAFF RECOMMENDATION:

Review, approve and adopt Resolution 2021-__, FY 2021/22 Capital Budget.

ATTACHMENTS:

FY 21/22 Capital Budget



MENDOCINO TRANSIT AUTHORITY
RESOLUTION 2021-__
ADOPTION OF FISCAL YEAR 2021-2022
CAPITAL BUDGET

WHEREAS, MTA policy calls for the adoption of annual balanced budgets; and

WHEREAS, funds required to balance the budget is adequate, with the use of State Transit Assistance and Operating Reserves; and

WHEREAS, staff has prepared, and the Board of Directors has reviewed, all details of those budgets.

NOW, THEREFORE, BE IT RESOLVED that the MTA Board of Directors hereby Adopts the Final Fiscal Year 2021-2022 Capital Budget presented to the Board on June 30, 2021, as may be revised at the meeting.

Adoption of this Resolution was moved by Director _____ and seconded by Director _____ at a regular meeting of the MTA Board of Directors on June 30, 2021, by the following roll call vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Saprina Rodriguez, Chair

Jacob King, Executive Director

FY 21/22 FIVE YEAR CAPITAL PROGRAM by YEAR - FINAL

Revenues	2021/22	2022/23	2023/24	2024/25	2025/26	5 Year Total
FEDERAL						
5310 Elderly and Disabled						
5311(f) Intercity						
5311 Discretionary						
5339 Low-No Emission Bus/Infrastructure	1,450,000	1,450,000		3,800,000	3,800,000	2,900,000
Projected Federal Fund Totals	1,450,000	1,450,000	0	3,800,000	3,800,000	2,900,000

STATE	2021/22	2022/23	2023/24	2024/25	2025/26	5 Year Total
State of Good Repair (SB1)	130,000	130,000	130,000	130,000	130,000	650,000
Cap & Trade (LCTOP)	96,000	95,000	100,000	120,000	130,000	541,000
VW Mitigation Funds	320,000					320,000
HVVP Electric Bus Vouchers		180,000				180,000
Projected State Fund Totals	546,000	405,000	230,000	250,000	260,000	1,691,000

LOCAL	2021/22	2022/23	2023/24	2024/25	2025/26	5 Year Total
MTA Capital Reserve Fund	40,000	0	0	0	500,622	540,622
MCOG Capital Reserve Fund	0	0	685,021	0	0	685,021
State Transit Assistance	200,000	0	70,000	700,000	800,000	1,770,000
Projected Local Fund Totals	240,000	0	755,021	700,000	1,300,622	2,995,643

TOTAL REVENUE	2,236,000	1,855,000	985,021	4,750,000	5,360,622	7,586,643
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Expense	2021/22	2022/23	2023/24	2024/25	2025/26	5 Year Total
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Vehicle Acquisition:

Staff Vehicles		40,000			105,000	145,000
Maintenance Vehicles	80,000					80,000
Cutaways - Paratransit					562,000	562,000
Cutaways - FR	562,000	1,450,000	843,000	843,000	562,000	4,260,000
Buses - Medium Duty						
Buses - Heavy Duty	1,450,000			3,800,000	3,800,000	9,050,000
Senior Center Vehicles						
Trolley						
Total Vehicle Acquisition	2,092,000	1,490,000	843,000	4,643,000	5,029,000	14,097,000

Equipment & Minor Facilities

	2021/22	2022/23	2023/24	2024/25	2025/26	5 Year Total
Operations	8,500	11,000	6,500	8,000	8,000	42,000
Vehicle	7,500	7,500	7,500	7,500	9,000	39,000
Maintenance	13,500	53,000	38,000	3,000	38,000	145,500
Administration	46,400	33,800	23,000	28,000	20,075	151,275
Shelters & Benches	2,400	23,000	4,000	17,700	12,000	59,100
Total Equipment & Minor Facilities	78,300	128,300	79,000	64,200	87,075	436,875

Major Facilities

	2021/22	2022/23	2023/24	2024/25	2025/26	5 Year Total
Transit Center		85,000				85,000
Admin OPS/ Design/Build		85,000				85,000
Total Major Facilities		170,000				170,000

Total Expense	2,170,300	1,788,300	922,000	4,707,200	5,116,075	14,703,875
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GAIN/Loss	65,700	66,700	63,021	42,800	244,547	482,768
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REVENUE / EXPENDITURES BY FUND TYPE

Capital Reserve - MCOG	2021/22	2022/23	2023/24	2024/25	2025/26	5 Year Total
Beg. Balance-Unallocated by MCOG	685,021	685,021	685,021	0	0	0
Deposit						
Interest						
Withdrawal/Expenditure			685,021			
End Balance	685,021	685,021	0	0	0	0

Capital Reserve - MTA	2021/22	2022/23	2023/24	2024/25	2025/26	5 Year Total
Beginning Balance	540,622	500,622	500,622	500,622	500,622	0
Deposit						
Interest						
Withdrawal/Expenditure	40,000				500,622	
End Balance	500,622	500,622	500,622	500,622	0	0

State Transit Assistance (MTA - STA)	2021/22	2022/23	2023/24	2024/25	2025/26	5 Year Total
Beginning Balance	0	0	0	0	0	0
Deposit	200,000	0	70,000	700,000	800,000	1,770,000
interest or adjustment						
budgeted or spent	200,000	0	70,000	700,000	800,000	1,770,000
End Balance	0	0	0	0	0	0

STATE OF GOOD REPAIR (SGR)	2021/22	2022/23	2023/24	2024/25	2025/26	5 Year Total
Beginning Balance	139,740	269,740	229,740	359,740	489,740	619,740
Appropriated	130,000	130,000	130,000	130,000	130,000	125,000
Interest						
Withdrawal/Expenditure		170,000				
End Balance	269,740	229,740	359,740	489,740	619,740	744,740

Proposition 1B (2006) - Public Transit Modernization, Improvement and Service Account - (PTMISEA)	5 Year Total
Beginning Balance	270,523
Deposit	
Interest	
Withdrawal/Expenditure	270,523
End Balance	0

END OF PROGRAM

Fund usage restrictive. Utilization must be connected to new or expanded revenue

Cap & Trade (LCTOP)	2021/22	2022/23	2023/24	2024/25	2025/26	5 Year Total
Beginning Balance	297,262	0	125,500	251,000	376,700	502,700
Appropriated, and allocated to MTA	176,103	125,000	125,000	125,000	125,000	125,000
Used for Operations						
interest		500	500	700	1,000	1,000
budgeted or spent	297,262					
End Balance	0	125,500	251,000	376,700	502,700	628,700

MTA Five -YearCapital Vehicle Replacement Plan

 = retire and sell
 = buy

Staff - Vehicles								
Odometer	4 YEARS OR 100,000 MILES							
	Fund	#	Year	Make/Mod	2021/22	2022/23	2024/25	2025/26
	AgWorker	AG 1	9	Escape hybrid - AW				REPLACE
	STIP	201	11	ChevVolt plug-in-hybrid		REPLACE		
	STA	307	11	Toyota Prius hybrid				REPLACE
	STA	308	11	Toyota Prius hybrid				REPLACE
		309		Hybrid - ALL Wheel				REPLACE
		310		Hybrid - All Wheel				BUY
		311		electric		BUY		
		312		hybrid				BUY
		313		electric				BUY
		314		electric				BUY
		315						
		316						

Maintenance - Facilities Vehicles								
					2021/22	2022/23	2024/25	2025/26
FUND	Van for Cleaing							
	96	7		Sprinter	MTC - F			
	97	7		Sprinter	MTC - U			
STA	94	19			buy			
STA	93	19			buy			
Pickup Truck								
STA	98	2		Ford E350				
CAPTIAL R.	95	14						

Dial-a-Ride - Paratransit Vans								
Odometer	Type II or Class A							
0	0	5 YEARS OR 150,000 MILES			2021/22	2022/23	2024/25	2025/26
Fund	#	Year	Make/Mod					
	620	11	Glaval gas					
	621	11	Glaval gas					DAR
	622	11	Glaval gas					DAR
	623	11	Glaval gas					
	624	13	Glaval gas					
	625	13	Glaval gas					
	626	13	Glaval gas					
	627	13	Glaval gas					
	628	13	Glaval gas					
5310/STA	629	17						BUY
5310/STA	630	18						BUY
5310/STA	631	18						
5310/STA	632	18						
5310/STA	633	18						
5310/STA	634	19						
5310/STA	635	19						
5310/STA	636	19						
5310/STA	637	19						
5310/STA	638	19						
5310/STA	639	20						
	640	27						

Fixed Route - Cutaway									
Odometer		Type III or Class C							
		7 YEARS OR 150,000 MILES							
		Fund	#	Year	Make/Mod	2021/22	2022/23	2024/25	2025/26
			722	7	Starcraft	FR-CUT			
			723	11	Glaval gas		FR-CUT		
			727	11	Glaval gas		FR-CUT		
			728	11	Glaval VTM hybrid		FR-CUT		
			729	13	Glaval gas			FR-CUT	
			730	13	Glaval gas				
			731	13	Glaval gas				
			732	15	Glaval gas				
			733	16	Glaval gas			FR-CUT	
			734	16	Glaval gas			FR-CUT	
			735	16	Glaval gas				FR-CUT
			736	16	Glaval gas				FR-CUT
			737	18	Glaval gas				
			738	18	Glaval Gas				
			739	18	Glaval Gas				
			740						
			741						
			742			BUY			
		VW	743			BUY			
		VW	744				BUY		
		5,339	745				BUY		
		5,339	746				BUY		
		5,339	747						
		STA	748						
		STA	749						
		STA	750					BUY	
		STA	751					BUY	
		STA	752					BUY	
		STA	753						BUY
		STA	754						BUY
		STA	755						
		STA	756						
		STA	757						
		STA	758						
		STA	759						
		STA	760						
		STA	761						
		STA	762						
		STA	763						
		STA	764						
		STA	765						
		STA	766						
						3	2	3	3

Fixed Route Fleet - Medium Duty Buses

Odometer		Type VII VIII or Class E			2021/22	2022/23	2024/25	2025/26
		Fund	#	Year Make/Mod				
0	0	Life: 7 years or 200,000 miles						
			806	12 IC Eaton Hybrid				
			807	12 IC Eaton Hybrid				
			808	15 Cummins				
			809	15 Cummins				
			810	15 Cummins				
		PTIMSEA	811	Replaced w/FR Cutaway				
		PTIMSEA	812	Replaced w/FR Cutaway				
		STA	813					
		STA	814					
		STA	815					
		STA	816					
		STA	817					
			818					
			819					
			820					

2

Fixed Route Fleet - Heavy Duty Buses

Hubometer		Urban Bus Class H			2021/22	2022/23	2024/25	2025/26
		Fund	#	Year Make/Mod				
		5339	906	99 40' Gillig	REPLACE			
			910	13 40' Gillig Clean Diesel Low Floor			REPLACE	
			911	13 40' Gillig Clean Diesel Low Floor			REPLACE	
			912	13 40' Gillig Clean Diesel Low Floor			REPLACE	
			913	13 40' Gillig Clean Diesel Low Floor			REPLACE	
			914	13 40' Gillig Clean Diesel Low Floor				REPLACE
			915	13 40' Gillig Clean Diesel Low Floor				REPLACE
			916	13 40' Gillig Clean Diesel Low Floor				REPLACE
			917	13 40' Gillig Clean Diesel Low Floor				REPLACE
			918	22	BUY			
			919	24			BUY	
			920	24			BUY	
			921	24			BUY	
			922	24			BUY	
			923	24				BUY
			924	24				BUY
			925	24				BUY
			926	24				BUY

MTA Five-Year Capital Plan					
Vehicle Replacement Plan - Estimated Costs					
Schedule of Purchases	2021/22	2022/23	2023/24	2024/25	2025/26
Staff - Hybrid AW					1
Staff - Electric		1			2
Staff - Mtc Van	2				
Staff - Mtc Truck					
Senior Center Mini-Van					
Senior Center Bus					
Dial-A-Ride Bus					2
Cutaway Buses	2	3	3	3	2
Medium Duty Bus					
Heavy Duty Bus	1			4	4
TOTAL	5	4	3	7	11

Unit Cost (\$000)*	2021/22	2022/23	2023/24	2024/25	2025/26
Staff - Hybrid AW					\$40,000
Staff - Electric		\$40,000			\$40,000
Staff - Mtc Van	\$40,000				
Staff - Mtc Truck (crew)					
Senior Center Mini-Van					
Senior Center Bus					
Dial-A-Ride Bus					\$281,000
All Electric Cutaway Bus	\$281,000	\$295,050	\$309,803	\$325,293	\$341,557
Medium Duty Diesel					
Heavy Duty Bus	\$950,000			\$997,500	\$1,047,375
Medium Duty Hybrid					
Medium Duty Electric					

TOTAL ANNUAL COST	2021/22	2022/23	2023/24	2024/25	2025/26
Staff - Hybrid AW	\$0	\$0	\$0	\$0	\$40,000
Staff - Electric	\$0	\$40,000	\$0	\$0	\$80,000
Staff - Mtc Van	\$80,000	\$0	\$0	\$0	
Staff - Mtc Truck (crew)	\$0	\$0	\$0	\$0	\$0
Senior Center Mini-Van	\$0	\$0	\$0		\$0
Senior Center Cutaway	\$0	\$0	\$0	\$0	\$0
Dial-A-Ride Bus	\$0	\$0	\$0	\$0	\$562,000
Cutaway Bus	\$562,000	\$885,150	\$929,408	\$975,878	\$683,115
Medium Duty Diesel	\$0	\$0	\$0	\$0	\$0
Heavy Duty Bus	\$950,000	\$0	\$0	\$3,990,000	\$4,189,500
Medium Duty Hybrid	\$0	\$0	\$0	\$0	\$0
Medium Duty Electric	\$0	\$0	\$0	\$0	\$0
Total Annual Costs	\$1,592,000	\$925,150	\$929,408	\$4,965,878	\$5,554,615

FY 21-22 FIVE-YEAR CAPITAL PLAN

Agenda Item D.3
June 30, 2021

Equipment Purchase Detail

Category						Five-Year
Project	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Operations						
Miscellaneous	2,000	2,000	2,000	\$3,000	\$3,000	12,000
Office Furniture	3,000	2500	2500	\$3,000	\$3,000	14,000
Computers: Receptionist						0
Computers: Training Supervisor		1,500				1,500
Computers: Dispatch Supervisor		1,500				1,500
Computers: South Coast Supervisor						0
Computers: Fort Bragg Supervisor						0
Training Equipment	3,500	2,000	2,000	\$2,000	\$2,000	11,500
Transportation Totals	8,500	11,000	6,500	8,000	8,000	42,000

						Five-Year
Vehicles	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Miscellaneous	2,500	2,500	2,500	2,500	3,000	13,000
Coach Transmissions and Engines	5000	5000	5000	5,000	6,000	26,000
Air conditioning	35000			35,000		70,000
				0		0
				0		0
Vehicles Total	42,500	7,500	7,500	42,500	9,000	109,000

						Five-Year
Maintenance	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Miscellaneous	3,000	3,000	3,000	3,000		12,000
Ukiah Yard Reseal			13,000			13,000
Willits Yard Reseal			4,500		5,000	9,500
Ft. Bragg Yard Reseal	3,500					3,500
Wood seal north wall of shop						0
Floor Scrubber						0
Break Room Roof			15,000			15,000
Wash Bay Brushes	7,000					7,000
Window Replacement		8,000			8,000	16,000
Mitchell Software						0
Old Ukiah Shop - Remodel		35,000				35,000
Tire machine, sensor friendly						0
Multi Refrigerant Recycle Machine						0
Wash Bay Pumps and Motors		7,000				7,000
Replace Diagnostics Laptop			2,500			2,500
Bob's Computer						0
Scaffolding						0
Nitrogen Tire Inflation System					25,000	25,000
Gas Pumps						0
Maintenance Totals	13,500	53,000	38,000	3,000	38,000	145,500

Category

						Five-Year Total
Security		2021/22	2022/23	2023/24	2024/25	2025/26
Security Total		0	0	0	0	0

Facility Solarization and Modernization - By Project

Cap # FY Project \$ COST				REVENUE SOURCE							TOTAL
				Federal		State		Local			
				Grant	Amount	1B Modern	1B Security	STA	Cap & Trade	Reserve	
89	23/24	440 Transformer	100,000								
89	23/24	Finish Design Admin/Ops?Build	677,096		541,677	-	-	33,855		101,564	677,096
89	24/25	Construct Admin/Ops	795,000		636,000	-	-	39,750	119,250	685,031	1,480,031
89	25/26	Construct Admin/Ops	4,280,000		3,424,000			320,000	96,000	140,000	3,980,000
subtotal			5,852,096		4,601,677		-	393,605	215,250	926,595	6,137,127
TOTAL for design & construction			13,307,421	-	10,071,677	1,223,695	119,619	614,090	215,250	1,448,121	13,692,452
TOTAL w/ feasibility & environmental			13,427,110	-	10,071,677	1,223,695	119,619	614,090	215,250	1,567,810	13,812,141

MTA TRANSIT CENTER PROJECT

Cap #	FY	Project	\$ COST	REVENUE SOURCE							TOTAL
				Federal		State		Local			
				Grant	Amount	1B Modern	1B Security	STA - SGR	Cap & Trade	Reserve	
		Transit Center Location/Design									
100	22/23	Study	85,000					85,000			85,000
100	23/24	Purchase Property	1,500,000	5339	1,200,000					300,000	1,500,000
100	24/25	Construct Transit Center									
subtotal			1,585,000		1,200,000			85,000		300,000	1,585,000



Meeting Date: June 30, 2021

Agenda Item: D.4

AGENDA SUMMARY REPORT

SUBJECT:

Adoption of Resolution 2021-__ Adopting Mendocino Transit Authority's Section 125 Program Plan

SUMMARY:

A Section 125 Flexible Benefit Plan (cafeteria plan) is an employee benefits program designed to take advantage of Section 125 of the Internal Revenue Code. This plan allows employees to choose among different types of benefits and select the combination best suited to their individual goals, desires, and needs. These choices include an option to receive certain benefits in lieu of taxable compensation.

A section 125 plan is the only means by which MTA can offer employees a choice between taxable and nontaxable benefits without the choice causing the benefits to become taxable. MTA has historically offered employees pretax deductions for payment of health, dental and vision benefits as well as pretax deductions for MTA's Flexible Spending Account Plan (FSA) and Dependent Care Account Plan (DCAP), AFLAC disability insurance and 457 SIP contributions. Employees can also choose the "Opt Out" provision which provides for taxable cash-in-lieu rather than deductions for benefits.

The Section 125 Plan needs to be adopted on or before the first day of the plan year that it will be effective to ensure compliance with IRS code.

Staff has been unable to locate any previous plan document and is recommending adoption of the Section 125 Plan document today in an effort to ensure MTA is in compliance with Section 125 of the IRS code and established MTA practices and policies.

STAFF RECOMMENDATION:

Adopt Resolution 2021-__ Adopting Adopting Mendocino Transit Authority's Section 125 Program Plan.

ATTACHMENTS:

Resolution 2021-__
Section 125 Plan Document for Fiscal Year 21-22.

Resolution 2021-__
of the
Board of Directors
of
Mendocino Transit Authority
Adopting a Section 125 Program Plan

WHEREAS , Mendocino Transit Authority provides employees with certain benefits, including partially funded health insurance, and;

WHEREAS , employee spending on health care and related services can be significant, and;

WHEREAS , Section 125 of the Federal Revenue Act of 1978 authorizes the establishment of Section 125 Plans for public sector employees, and;

WHEREAS , such a plan allows employees to pay for certain eligible expenses on a pre-tax basis, thereby saving both the employee and Mendocino Transit Authority the cost of certain taxes, including payroll taxes. The plan also offers employees to receive taxable cash-in-lieu rather than enrolling in MTA's benefit plan.

NOW, THEREFORE be it resolved by the Board of Directors of Mendocino Transit Authority that MTA is hereby authorized to establish and implement a "Section 125 Plan" for its employees, in accordance with provisions of Section 125 of the Revenue Act of 1978; and

BE IT FURTHER RESOLVED that the MTA Executive Director is authorized and directed to take such actions as are appropriate and necessary to adopt the Plan.

Adopted this 30th day of June 2021 upon motion by Director _____ and seconded by Director _____ by roll call vote.

AYES:

NOES:

ABSTAIN:

ABSENT:

Chairperson, Saprina Rodriguez

AMENDED AND RESTATED
Mendocino Transit Authority
SECTION 125 PREMIUM ONLY PLAN

EFFECTIVE PLAN YEAR July 1, 2021
RESTATED ORIGINAL PLAN January 01, 2018

WHEREAS, the Employer previously adopted the Mendocino Transit Authority Section 125 Premium Only Plan (the "Plan");

WHEREAS, the Employer retained the right to amend the Plan pursuant to Section 7.1 of the Plan; and

WHEREAS, the Employer desires to amend and restate the Plan in its entirety.

NOW, THEREFORE, effective July 1, 2021 the Employer hereby adopts the Client Section 125 Premium Only Plan (the "Plan") to read as follows:

Article 1. Introduction.

- 1.1 Purpose of Plan. The Employer adopts the Plan. The purpose of this Plan is to provide Participants with a choice between cash compensation and Optional Benefit Coverages.
- 1.2 Cafeteria Plan Status. This Plan is intended to qualify as a "cafeteria plan" under Section 125 of the Internal Revenue Code of 1986, as amended, and is to be interpreted in a manner consistent with the requirements of Section 125. The Administrator is authorized to take any and all actions which it deems to be appropriate to maintain the Plan in compliance with the provisions of Section 125 of the Code as a "Cafeteria plan" including modification or revocation of elections hereunder.

Article 2. Definitions.

- 2.1 "Administrator" means the Employer or such other person or committee as may be appointed from time to time by the Employer to supervise the administration of the Plan.
- 2.2 "Adopting Employer" means an entity that adopts the Plan with the approval of the Employer. In order to be an Adopting Employer, the entity must be member of a controlled group of corporations with an Employer, as defined in Section 414(b) of the Code, all trades and businesses (whether or not incorporated) which are under common control, as defined in Section 414(c) of the Code, any member of an affiliated service group, as defined in Section 414(m) of the Code, and any other entity which is required to be aggregated with an Employer under Section 414(o) of the Code. The effective date of adoption by an Adopting Employer shall be the date specified in the resolution approving the adoption.

- 2.3 "Benefit Coverage Period" means the period during which a Participant is eligible under any Optional Benefit Coverage.
- 2.4 "Code" means the Internal Revenue Code of 1986, as amended from time to time. Reference to any section or subsection of the Code includes reference to any regulations there under and any comparable or succeeding provisions of any legislation which amends, supplements or replaces such section or subsection.
- 2.5 "Coverage Period" means the Plan Year.
- 2.6 "Dependent" means such persons as are identified as dependents pursuant to the terms of the Optional Benefit Coverages made available to Participants.
- 2.7 "Effective Date" means January 01, 2018. The restated effective date means July 1, 2021.
- 2.8 "Eligible Employee" means an Employee who meets the eligibility requirements described in Section 3.1. An individual who does not meet the eligibility requirements in Section 3.1 will not be eligible to participate in the Plan under any circumstances.
- 2.9 "Employee" means any common law employee of the Employer or Adopting Employer. Employee will not include an independent contractor, consultants, leased employee, 2% shareholder of an S-Corporation or an individual who is self-employed (including partner) in accordance with Code Section 401(c). Any such determination of an individual's status as an Employee will be made solely by the Employer without regard to whether any determination by an agency, governmental or otherwise, or court concludes that such classification or characterization was in error.
- 2.10 "Employer" means Mendocino Transit Authority
- 2.11 "Key Employee" means any person who is a key employee, as defined in Code Section 416(i)(1), with respect to the Employer.
- 2.12 "Optional Benefit Coverages" means the coverage option(s) available to a Participant as set forth in the eligible benefit plans sponsored by Mendocino Transit Authority.
- 2.13 "Participant" means any individual who participates in the Plan in accordance with Article 3.
- 2.14 "Plan" means this cafeteria plan named the Mendocino Transit Authority Section 125 Premium Only Plan.
- 2.15 "Plan Year" means the twelve (12) month period commencing July 1 and ending June 30.

- 2.16 "Waiting Period" means the period during which an otherwise Eligible Employee is ineligible to participate in the Plan because he or she has not met the eligibility requirements in Article 3.

Article 3. Participation.

- 3.1 Commencement of Participation. Each Eligible Employee will become a Participant in this Plan on the date he or she satisfies the eligibility criteria for any Optional Benefit Coverage, subject to any applicable Waiting Period. Each Participant may elect Optional Benefit Coverages in accordance with, and subject to, the procedures set forth in Article 4 and such other procedures as may be established by the Administrator from time to time.
- 3.2 Cessation of Participation. A Participant will cease to be a Participant as of the earlier of (a) the date on which the Plan terminates, (b) the end of the Participant's Benefit Coverage Period, or (c) the date the Participant ceases to be an Eligible Employee.
- 3.3 Reinstatement of Former Participant. A former Participant who meets the requirements for an Eligible Employee will become a Participant again if and when he or she becomes an Eligible Employee, subject to the completion of any applicable Waiting Period and upon proper enrollment as prescribed by the Administrator.

Article 4. Optional Benefit Coverages.

- 4.1 Coverage Options. Each Participant may choose under this Plan to receive his or her full compensation in cash or to have all or a portion of such compensation applied by the Employer toward the cost of the Optional Benefit Coverages elected by the Participant.
- 4.2 Description of Optional Benefit Coverages. While the election of Optional Benefit Coverages may be made under this Plan, the coverages and benefits elected by Participants will be provided not by this Plan but by the applicable benefit plans governing the Optional Benefit Coverages. The types and amounts of benefits available under each benefit plan, the requirements for participating in such benefit plan, and the other terms and conditions of coverage and benefits under such benefit plan are as set forth from time to time in such benefit plan's plan document. See component plan documents for benefit coverage details. If offered by employer and elected by participant, the following group plans are available for pretax salary deduction contributions under this plan:
- a) Medical Insurance
 - b) Dental Insurance

- | | |
|---|--|
| c) Vision Insurance | i) Long-term Disability and Short-term Disability Coverage |
| d) Prescription Drug Coverage | j) Premiums for Individual Coverage Health Reimbursement Arrangement (ICHRA) |
| e) Health FSA | k) 401(k) Contributions |
| f) Dependent Care FSA | l) Any other allowable benefits under Section 125 |
| g) Health Savings Account (HSA) Contributions | |
| h) Accidental Death & Dismemberment Coverage | |

4.3 No Financial Responsibility for Optional Benefit Coverages. In no event will the Employer or any of its affiliates or subsidiaries or any of their agents, directors, employees, consultants, insurers or owners have any obligation whatsoever to provide any actual benefits or cost reimbursements under Optional Benefit Coverages as a result of this Plan. The Employer's sole and exclusive obligation under this Plan is to collect from Participants compensation reductions elected hereunder.

4.4 Election of Opt-Out Benefit for Medical Coverage. Employees are offered a choice to receive an "opt-out" benefit when waiving medical coverage, in situations where they already have coverage (See Plan Administrator for opt-out benefit details). The opt-out program is not intended to be a reimbursement of any kind. This benefit is taxable and is considered unrestricted cash compensation. The cash benefit is not intended for the direct or indirect purchase or reimbursement of any other medical insurance premium (whether individual or group coverage). This provision is only available to the extent permitted by law.

4.5 Election of Optional Benefit Coverages in Lieu of Cash. A Participant may elect under this Plan, in accordance with the procedures described in Sections 4.6, 4.7 and 4.8, to receive one or more Optional Benefit Coverages to the extent available to the Participant under terms of such plans. If a Participant elects an Optional Benefit Coverage for a Coverage Period, the Participant is required to pay the employee portion of the cost of such coverage. Such share will be paid by a reduction in the Participant's regular compensation for the Coverage Period. In the event that the Participant's compensation during any pay period is insufficient in amount to pay the Participant's share of the monthly cost of such Optional Benefit Coverage by compensation reduction, the Employer has no responsibility under this Plan to cover, pay or advance on behalf of the Participant any such shortfall and the Participant must make

immediate arrangements with the plan administrator of such Optional Benefit Coverage to pay such shortfall on an after-tax basis.

- 4.6 Election Procedure. Prior to the commencement of each Coverage Period, the Administrator will provide (or make available) a means of election to each individual who is eligible to become a Participant at the beginning of the applicable Coverage Period, i.e. an "Open Enrollment". Each Participant who desires to elect an Optional Benefit Coverage available for the Coverage Period must specify in his or her election during Open Enrollment. The election will be effective as of the first day of the Coverage Period. The Participant must agree to a reduction in his or her compensation equal to the employee portion of the cost of the Optional Benefit Coverages elected. Each election must be made on or before such date and in such manner as the Administrator specifies. If a Participant fails to complete an election form for this Plan but elects an Optional Benefit Coverage, such Participant will be deemed to have elected to pay such employee portion of the cost of benefits on a pre-tax basis.
- 4.7 New Participants. Upon becoming a Participant mid-year, the Administrator will provide the means of election described in Section 4.6 to such participant. If the individual desires one or more Optional Benefit Coverages for the balance of the Coverage Period, the individual must specify in his or her election. The Participant shall agree to a reduction in his or her compensation equal to the cost of the Optional Benefit Coverages elected. Each election must be made on or before such date and in such manner as the Administrator specifies. Compensation reductions and elections will become effective as of the first day of the first Benefit Coverage Period specified by the Administrator following completion of the enrollment and election process.
- 4.8 Failure to Make Election.
- (a) A new Participant's failure to make an election under Section 4.6 for this Plan on or before the due date specified by the Administrator for the Coverage Period in which he or she becomes a Participant but elects an Optional Benefit Coverage, such Participant will be deemed to have elected to pay the employee portion of the cost of the Optional Benefit Coverages on a pre-tax basis.
- (b) An existing Participant's failure to make an election under this Plan relating to an Optional Benefit Coverage on or before the due date specified by the Administrator for any subsequent

Coverage Period constitutes

- (1) a re-election of the same coverage, if any, as was in effect just prior to the end of the preceding Coverage Period (to the extent such Optional Benefit Coverage remains available under the Plan), and
- (2) an agreement to a reduction in the Participant's compensation for the subsequent Coverage Period equal to the cost of such coverage on the same basis (pre-tax or post-tax) as was previously elected.

4.9 Revocation or Change of Election by the Participant during the Coverage Period.

- (a) Any election made under the Plan (including an election made through inaction under Section 4.8) will be irrevocable by the Participant during the Coverage Period except as otherwise provided in
 - (b) through (k) below.
- (b) With respect to an Optional Benefit Coverage, a Participant may revoke an election for the balance of the Coverage Period and, if desired, file a new election in writing if, under the facts and circumstances,
 - (1) a Change in Status occurs, and
 - (2) the requested revocation and new election satisfy the consistency requirements in Section 4.10 below.

For this purpose, a Change in Status includes the following events:

- Legal marital status. An event that changes a Participant's legal marital status, death of spouse, divorce, or legal separation or annulment.
- Number of dependents. An event that changes a Participant's number of dependents (as defined in Treasury Regulation 1.125-4(i)(3)), including birth, death, adoption or placement for adoption.
- Employment Status. An event that changes the employment status of the Participant, the Participant's spouse or dependent, including termination or commencement of employment, a strike or lockout, a commencement or return from an unpaid leave of absence, and a change in

worksite, as well as any other change in the individual's employment status that results in the individual becoming (or ceasing to be) eligible under the qualified benefit plans of the Employer.

- Requirements for Unmarried Dependents. An event that causes a dependent (as defined in Treasury Regulation 1.125-4(i)(3)) to satisfy or cease to satisfy the requirements for coverage under an Optional Benefit Coverage on account of attainment of age, student status, marital status or any similar circumstance.
 - Residence. A change in the place of residence of the Participant or his or her spouse or dependent (as defined in Treasury Regulation 1.125-4(i)(3)).
 - Significant Change in Cost. There is a significant change in the cost of an Optional Benefit Coverage.
 - Coverage Curtailment. Coverage under an Optional Benefit Coverage is significantly curtailed.
 - New or Eliminated Optional Benefit Coverage. A new Optional Benefit Coverage is offered or an Optional Benefit Coverage is eliminated.
 - Change in Coverage under Spouse or Dependent's Plan. There is a change in coverage under the Participant's spouse's plan or Participant's dependent's (as defined in Treasury Regulation Section 1.125-4(i)(3)) plan.
 - Open Enrollment in Spouse or Dependent's Plan. The enrollment period for coverage under the Participant's spouse's plan or Participant's dependent's (as defined in Treasury Regulation Section 1.125-4(i)(3)) plan occurs while the Participant's elections are in effect.
 - Other Events. Such other events that the Administrator determines will permit the revocation of an election (and, if applicable, the filing of a new election) during a Coverage Period under regulations and rulings of the Internal Revenue Service.
- (c) In the case of coverage under a group health plan, a Participant may revoke an election for the balance of the Coverage Period and file a new election that corresponds with the special enrollment rights provided in Code Section 9801(f) pertaining to HIPAA special enrollment rights.
- (d) In the case of a judgment, decree or order ("order") resulting from a divorce, legal separation, annulment, or change in legal custody (including a qualified medical child support order) that

requires health coverage for a Participant's child who is a dependent (as defined in Treasury Regulation Section 1.125-4(i)(3)) of the Participant, a Participant may change his or her election:

- (1) to provide coverage for the child under a health coverage required by the order, or
 - (2) to cancel a health coverage identified required by the order, if the order requires the Participant's spouse or former spouse or another individual to provide coverage for the child and that coverage is, in fact, provided.
- (e) In the case of an accident or health plan Optional Benefit Coverage, a Participant may revoke an election in writing for the balance of the Coverage Period and file a new election in writing in order to cancel or reduce such Optional Benefit Coverage for the Participant and/or for one or more covered dependents (as defined in Treasury Regulation Section 1.125-4(i)(3)) of the Participant to the extent that such individual becomes entitled to coverage under Part A or Part B of Title XVIII of the Social Security Act (Medicare) or Title XIX of the Social Security Act (Medicaid), other than coverage consisting solely of benefits under Section 1928 of the Social Security Act (the program for distribution of pediatric vaccines). In addition, if the Participant or any eligible dependent (as defined in Treasury Regulation Section 1.125-4(i)(3)) who has been entitled to Medicare or Medicaid loses eligibility for such coverage, the Participant may file a new election in writing for the balance of the Coverage Period to commence or increase an accident or health plan Optional Benefit Coverage.
- (f) A Participant taking leave under the Family Medical Leave Act, if applicable, may revoke existing group health plan coverage and make such other election for the remaining portion of the Coverage Period as may be provided for under the Family Medical Leave Act.
- (g) The Administrator may automatically change a Participant's contribution towards premiums to obtain Optional Benefit Coverages to reflect increase or decrease cost.
- (h) Any application for a revocation or new election under this Section 4.9 must be made within the time specified by the Administrator following the date of the actual event and will be effective at such time as the Administrator prescribes, unless otherwise required by law.
- (i) A Participant may revoke and or change an election relating to contributions to any health

savings account on a prospective basis at least monthly or, if permitted by the Administrator, more frequently than monthly.

- (j) A Participant may revoke an election for group health Optional Benefit Coverage prospectively for the remainder of the Coverage Period if the Participant has been in an employment status under which the Participant was reasonably expected to average at least 30 hours of service per week and there is a change in such status so that the Participant will reasonably be expected to average less than 30 hours of service per week after the change (even if such reduction in hours does not result in the Participant ceasing to be eligible under the group health Optional Benefit Coverage), the revocation corresponds to the intended enrollment of the Participant (and any related individuals) in another plan that provides minimum essential coverage, and such new coverage is effective no later than the first day of the second month following the month that includes the date the group health Optional Benefit Coverage is revoked.
 - (k) A Participant may revoke an election for group health Optional Benefit Coverage prospectively for the remainder of the Coverage Period if the Participant is eligible for a special enrollment period to enroll in a qualified health plan through a marketplace or the Participant seeks to enroll in a qualified health plan through a marketplace during the marketplace's annual open enrollment period and the revocation of the election under the group health Optional Benefit Coverage corresponds to the intended enrollment of the Participant (and any related individuals) in a qualified health plan through a marketplace for coverage that is effective beginning no later than the day immediately following the last day of the revoked group health Optional Benefit Coverage.
- 4.10 Consistency Rules. A Participant's requested revocation and new election will be consistent with a change in status if the election change is on account of and corresponds with a change in status that affects the eligibility for coverage under a plan of the Employer or under a plan maintained by the employer of the Participant's spouse or dependent (as defined in Treasury Regulation Section 1.125-4(i)(3)). A change in status that affects eligibility under the Employer's plan includes a change in status that results in the increase or decrease in the number of a Participant's family members or dependents (as defined in Treasury Regulation

Section 1.125-4(i)(3)) who may benefit from coverage under the plan.

- 4.11 Changes by Administrator. If the Administrator determines, before or during any Coverage Period, that the Plan may fail to satisfy for such year any nondiscrimination or other requirement imposed by the Code or any limitation on benefits provided to Key Employees, the Administrator may take such action as the Administrator deems appropriate to assure compliance with such requirement or limitation. Such action may include, without limitation, a modification of elections by highly compensated Employees (as defined by the Code for purposes of the nondiscrimination requirement in question) or Key Employees without the consent of such Employees.
- 4.12 Adjustment of Compensation Reductions. If the cost of an Optional Benefit Coverage provided to a Participant increases or decreases during a Coverage Period, including any increase or decrease due to a change in the Participant's salary, a corresponding change will be made in the compensation reductions of the Participant in an amount reflecting such increase or decrease, as determined by the Administrator to the extent the Administrator is advised of such change by the providers of such Optional Benefit Coverages which Participants may have elected.
- 4.13 Automatic Termination of Election. Any election made under this Plan (including an election made through inaction under Section 4.8) will automatically terminate at the close of the Benefit Coverage Period on which the Participant ceases to be a Participant in the Plan, although coverage or benefits may continue if and to the extent provided by such coverage. In the event such a former Participant again becomes a Participant within 30 days of ceasing to be a Participant, the elections previously in effect for the Participant will be automatically reinstated for the balance of the Coverage Period, except as otherwise elected by the Participant in accordance with Section 4.9.
- 4.14 Cessation of Required Contributions. Nothing in this Plan will prevent the cessation of coverage or benefits under any Optional Benefit Coverage, in accordance with the terms of such coverage, on account of a Participant's failure to pay the Participant's share of the cost of such coverage or benefits, through compensation reduction or otherwise.
- 4.15 Elections Via Other Media. The Administrator may, in its discretion, use any telephonic,

electronic or other alternative media form that it deems necessary or appropriate for the election of Optional Benefit Coverages under the Plan.

4.16 Coordination with FMLA. Notwithstanding any other provision of this Plan, the Administrator may

(a) permit a Participant to revoke (and subsequently reinstate) his or her election of one or more Optional Benefit Coverages under the Plan, and (b) adjust a Participant's compensation reduction as a result of a revocation or reinstatement to the extent the Administrator deems necessary or appropriate to assure the Plan's compliance with the provisions of the Family and Medical Leave Act of 1993 and any regulations pertaining thereto, if applicable.

4.17 Special Rule for Certain Covered Individuals. Notwithstanding anything in this Plan to the contrary, the cost of providing Optional Benefit Coverage to an individual as a Dependent of the Participant, where the covered individual is not a dependent of the Participant for purposes of Code Section 152 (as modified by Code Section 105(b) and IRS Notice 2004-79) will be paid by the Participant with after- tax contributions. Such costs will either be deducted by the Employer from the after-tax compensation of the Participant or, to the extent the cost of such Optional Benefit Coverage is paid from compensation reduction or any other form of Employer contribution, such contribution will be treated as taxable compensation received by the Participant and contributed by the Participant on an after-tax basis.

Article 5. Administration of Plan.

5.1 Administrator. The administration of the Plan will be under the supervision of the Administrator. It is a principal duty of the Administrator to see that the Plan is carried out, in accordance with its terms without discrimination among participants. The Administrator has full discretionary power to administer the Plan in all of its details, subject to applicable requirements of law. For this purpose, the Administrator's discretionary powers include, but are not limited to, the following discretionary authority, in addition to all other powers provided by this Plan:

(a): To make and enforce such rules and regulations as it deems necessary or proper for the efficient administration of the Plan;

- (b): To interpret the Plan;
- (c): To decide all questions concerning the Plan and the eligibility of any person to participate in the Plan;
- (d): To appoint such agents, counsel, accountants, consultants and other persons as may be required to assist in administering the Plan; and
- (e): To delegate its responsibilities under the Plan and to designate other persons to carry out any of its responsibilities under the Plan, any such delegation or designation to be in writing.

Any determination by the Administrator, or its authorized delegate, is final and conclusive on all persons. Notwithstanding the foregoing, any claim which arises under any Optional Benefit Coverage will not be subject to review under this Plan, and the Administrator's authority under this Section 5.1 does not extend to any matter as to which another administrator or entity is empowered to make determinations under such Optional Benefit Coverage.

Article 6. Amendment and Termination of Plan.

- 6.1 Amendment of Plan. The power to amend the Plan, in whole or in part, is vested in the Employer, which has the sole discretion to make all amendments to the Plan or any of its provisions. Such amendment will be effected by a written instrument signed by a duly authorized representative of the Employer, or his or her authorized delegate, and delivered to the Administrator.
- 6.2 Termination of Plan. The Employer has established the Plan with the bona fide intention and expectation that it will be continued indefinitely, but the Employer will have no obligation whatsoever to maintain the Plan for any given length of time and may discontinue or terminate the Plan at any time, without liability, by a written instrument signed by a duly authorized representative of the Employer, or his or her authorized delegate, and delivered to the Administrator.

Article 7. Miscellaneous Provisions.

- 7.1 Information to be Furnished. Participants will provide the Employer and the Administrator with such information and evidence, and will sign such documents, as may reasonably be requested from time to time for the purpose of administration of the Plan.
- 7.2 Limitation of Rights. Neither the establishment of the Plan nor any amendment thereof, nor

the payment of any benefits, will be construed as giving to any Participant or other person any legal or equitable right against the Employer or the Administrator.

- 7.3 Employment Not Guaranteed; No Vested Rights. Nothing contained in the Plan, nor any action taken hereunder, will be construed as a contract of employment or as giving any Employee any right to be retained in the employ of the Employer. Nothing in this Plan is to be interpreted or construed in creating any vested rights in any benefits, coverage entitlements or compensations of any type.
- 7.4 Unsecured General Creditor. Participants, their beneficiaries, and all others have no rights or interests in any property of the Employer or its affiliates. Assets of the Employer will not be held under any trust for the benefit of Participants, their beneficiaries, or others or as collateral security for fulfilling of the obligations of the Employer under this Plan. All Employer assets will be unpledged and unrestricted assets of the Employer. Each Participant or beneficiary will be treated as a general unsecured creditor of the Employer and has no greater right to any assets other than an unsecured creditor.
- 7.5 No Liability for Action or Omission. Neither the Employer, nor any director, officer or employee of the Employer will be liable in any manner to any Participant, beneficiary or any other person claiming through them for any benefit or action taken or omitted in connection with interpretation and administration of this Plan.
- 7.6 Liability for Benefit Payments and Successorship. The Plan will not be automatically terminated by the Employer's acquisition by or merger into any other entity, but the Plan will be continued after such acquisition or merger if the successor employer elects and agrees to continue the Plan. All rights to amend, modify, suspend or terminate the Plan will be transferred to the successor as of the effective date of the merger or acquisition. This Plan and all of its terms will be binding upon such successors and the Employer's assigns.
- 7.7 Governing Law and Venue for Disputes. This Plan shall be construed in accordance with and governed by the laws of the State of California to the extent not superseded by federal law, without reference to California's conflict of laws provisions. Any action, dispute or challenge regarding the interpretation or enforcement of this Agreement must be brought and litigated in the United States District Court for California, if it otherwise has subject matter jurisdiction, or otherwise in the Circuit Court for State of California.

- 7.8 Correction of Defects. The Employer and Administrator may correct any defect, supply any omission, or reconcile any inconsistency in the Plan or any payment as it deems appropriate. If a Participant is overpaid or receives amounts, or has amounts paid on its or their behalf, which the Employer determines have been incorrectly paid to the Participant, the Participant must return such payments to the Employer upon demand. And, the Employer reserves the right to collect from, and offset, against the Participant's future wages from the Employer any amounts which the Employer determines have been overpaid or mistakenly paid to or for the benefit of any Participant.
- 7.9 Severability of Provisions. If any provision of this Plan is held invalid or unenforceable, such invalidity or unenforceability will not affect any other provisions hereof, and this Plan will be construed and enforced as if such provisions had not been included.
- 7.10 Acceptance of Terms. As a condition to receipt of benefits under the Plan and being permitted to participate under it, each Participant agrees to accept the terms of this Plan.
- 7.11 No Fiduciary Relationship. Nothing contained in this Plan, and no action taken pursuant to its provisions by the Employer or the Participants will create, or be construed to create a fiduciary relationship between the Employer, Administrator or any Participant or beneficiary.

IN WITNESS WHEREOF, Mendocino Transit Authority has caused this Plan to be executed in its name and on behalf of its officers there unto duly authorized this 30th day of June, 2021.

Mendocino Transit Authority

By: _____

Title: _____



Meeting Date: June 30, 2021

Agenda Item: D.5

AGENDA SUMMARY REPORT

SUBJECT:

Election of Officers

SUMMARY:

Both the Chairperson and Vice-Chairperson shall be elected by a majority vote for a term of two years in odd-numbered years.

STAFF RECOMMENDATION:

Proceed with nomination and election of Chairperson and Vice-Chairperson to be effective July 1, 2021 through June 30, 2023.



Meeting Date: June 30, 2021

Agenda Item: D.6

AGENDA SUMMARY REPORT

SUBJECT:

Discussion and Possible Action: 6-Month Informal Performance Review of Executive Director

SUMMARY:

On February 24, 2021, the Board of Directors approved a contract (retroactive to January 27, 2021) with Jacob King for the position of MTA Executive Director. It was the consensus of the Board on February 24, 2021 that an informal performance evaluation be conducted after 6 months.

STAFF RECOMMENDATION:

Appoint an Ad Hoc Committee to conduct an informal performance evaluation of the Executive Director's performance and direct staff to agendize the performance evaluation for the July 28, 2021 meeting.

ATTACHMENTS

None