



Meeting Date: March 27, 2024

Agenda Item: D.2

## AGENDA SUMMARY REPORT

**SUBJECT:**

### AGENDA SUMMARY REPORT

Discussion and Possible Adoption of Resolution 2024-01 Adopting an Amended Budget for Fiscal Year 23-24.

**SUMMARY:**

Presented is the Draft Amended Operating Budget for FY 2023/2024. This reflects projections based on actual revenues and expenses for the first eight months of the fiscal year and estimates for the remaining four months.

Wages are coming in higher than expected due to being fully staffed.

LTF Revenue came in substantially below the Auditor's estimate.

**STAFF RECOMMENDATION:**

Discussion and Possible Adoption of Resolution 2024-01 Adopting an Amended Budget for Fiscal Year 2023-2024.

**ATTACHMENTS:**

FY 23/24 Operating Budget Amended  
Resolution 2024-01



**MENDOCINO TRANSIT AUTHORITY**

**RESOLUTION 2024-01**

**ADOPTION OF FISCAL YEAR 2023-2024**

**OPERATING BUDGET AMENDED**

**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 Amended Fiscal Year 2023-2024 Operating Budget presented to the Board on March 27, 2024, as may be revised at the meeting.

Adoption of Resolution 2024-01 was moved by Director \_\_\_\_\_ and seconded by Director \_\_\_\_\_ at a regular meeting of the MTA Board of Directors on March 27, 2024, by the following roll call vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

\_\_\_\_\_  
Saprina Rodriguez, Chair

\_\_\_\_\_  
Jacob King, Executive Director

**MENDOCINO TRANSIT  
AUTHORITY 2023/24  
BUDGET W/ LINE ITEM**

**Revised OPERATING BUDGET**

TITLE	FY 2021-2022 APPROVED BUDGET	FY 2022-2023 APPROVED BUDGET	FY 2023-2024 APPROVED BUDGET	FY 2023-2024 REVISED BUDGET	ADDITIONAL INFORMATION
<b>OPERATING</b>					
<b>LABOR</b>					
Operators Wages-Fixed Route-Ukiah	527,213	566,754	589,424	688,816	Adjusted for new employees & 3% contract increase
Operators Wages - Fixed Route - Fort Bragg	273,814	294,350	306,124	357,745	Adjusted for new employees & 3% contract increase
Operators Wages - South Coast	224,346	241,172	250,819	293,114	Adjusted for new employees & 3% contract increase
Operators Wages - DAR - Inland	118,299	127,172	132,258	154,560	Adjusted for new employees & 3% contract increase
Operators Wages - DAR - Fort Bragg	98,357	105,734	109,963	128,506	Adjusted for new employees & 3% contract increase
Operations-Supervisors/Dispatch	514,760	553,367	575,501	575,501	
Maintenance & Facilities Salaries & Wages	475,299	510,946	531,384	531,384	
Administrative Salaries	339,483	375,302	390,314	390,314	
Administrative Staff	363,261	390,506	406,126	406,126	
Longevity / Bonuses		6,000	6,240	6,240	
<b>TOTAL SALARIES</b>	<b>2,934,832</b>	<b>3,171,303</b>	<b>3,298,155</b>	<b>3,532,306</b>	
<b>BENEFITS</b>					
FICA/Medicare	51,360	55,498	57,718	61,815	1.75% of Gross Wages
Pension Plan (CalPERS)	234,787	253,704	263,852	282,584	Est. 8.0% of Gross Wages
CalPERS Unfunded Liability	174,069	415,000	221,777	221,777	Per CalPERS Annual Valuation Reports
Medical Plan	660,000	540,000	755,000	755,000	Blue Shield & Cash In Lieu
Dental Plan- FSA - COBRA Admin	27,500	60,000	28,000	28,000	Adjusted for new employees
Vision Plan	2,500	3,000	5,000	5,000	Adjusted for new employees
Life Insurance	7,500	7,500	11,000	11,000	Adjusted for new employees
457 MTA Match	77,000	90,000	115,000	115,000	MTA Matches 5.5 % of Employee Contribution
Worker's Compensation Insurance	153,616	164,339	171,000	171,000	SDRMA 2022-2023 Invoice 23-24 Invoice available in July
Unemployment Insurance	56,000	56,000	56,000	56,000	Estimate - MTA is self insured
Uniforms & Work Clothing Allowances	7,000	16,000	20,000	20,000	New employee Maint. Add 1000 -38.46 X26
Air Med Services (REACH)	3,000	3,250	3,500	3,500	Annual Invoice
Employee Relations	2,500	3,500	4,000	4,000	Employee Relations - All Staff
Incentive Pay				142,700	Contracted through June 30th, 2026
<b>TOTAL BENEFITS</b>	<b>1,456,831</b>	<b>1,667,791</b>	<b>1,711,847</b>	<b>1,877,377</b>	

**MENDOCINO TRANSIT  
AUTHORITY 2023/24  
BUDGET W/ LINE ITEM**

**Revised OPERATING BUDGET**

TITLE	FY 2021-2022 APPROVED BUDGET	FY 2022-2023 APPROVED BUDGET	FY 2023-2024 APPROVED BUDGET	FY 2023-2024 REVISED BUDGET	ADDITIONAL INFORMATION
<b>SERVICE/USER FEES</b>					
Vehicle Technical Services	10,000	12,500	10,000	10,000	Outsourcing
Towing	7,500	1,200	2,400	2,400	
Property Maintenance Services	2,750	3,500	3,500	3,500	
Contract IT Services	30,000	40,000	32,000	32,000	Engage IT
Legal Counsel	25,000	30,000	30,000	30,000	MTA Legal
Purchased Transportation	2,400	2,400	2,400	2,400	Willits ADA
Marketing	8,000	12,000	12,000	12,000	
Advertising, Legal Notices	18,000	40,000	48,000	48,000	Radio & Newspaper Advertising
Computer & Software Maintenance Fees	45,000	60,000	45,000	45,000	RouteMatch and Cad/AVL-Check on Turley & Fuelmaster
Drug and Alcohol Services	6,000	8,000	8,500	8,500	
Facility Security System	1,500	2,500	2,500	2,500	Deep Valley Security
Accident / Incident Payables	15,000	25,000	25,000	25,000	
Professional & Technical Services	134,380	250,000	250,000	250,000	CAV ADL,MUNIS,PayChex, GASB68, Accounting, TrackIT, Remix. Indeed, AON
Outside Labor					
<b>TOTAL SERVICES / USER FEES</b>	<b>305,530</b>	<b>487,100</b>	<b>471,300</b>	<b>471,300</b>	

<b>MATERIALS &amp; SUPPLIES CONSUMED</b>					
Fuel	400,000	650,000	650,000	500,000	Consulted with Fuel Vendors to arrive at budgeted amount
Tires	35,000	45,000	52,000	52,000	
Lubrication	25,000	32,000	27,000	27,000	
Tools	1,500	1,875	3,500	3,500	
Vehicle Maintenance & Repair Parts	50,000	62,500	62,500	62,500	
Expense Parts	2,500	3,125	3,125	3,125	
Shop Supplies	20,000	25,000	10,000	10,000	Consumables
Facilities Maintenance & Janitorial	35,000	43,750	45,000	45,000	Aramark, Home Depot, Friedmans
Office Supplies	25,000	30,000	35,000	35,000	Xerox
Computer Programs & Supplies	4,500	15,000	0	0	Moved to Computer Software
Printing	7,000	12,000	15,000	15,000	Schedules, brochures
Safety & Emergency Supplies	1,500	7,000	5,000	5,000	Includes PPE
Other Materials & Supplies	14,000	17,500	25,000	25,000	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>621,000</b>	<b>944,750</b>	<b>933,125</b>	<b>783,125</b>	

<b>UTILITIES</b>					
MTA Base	15,000	15,000	12,500	12,500	Water, Sewer & Solid Waste
Fort Bragg Base	6,000	8,000	7,000	7,000	Water, Sewer & Solid Waste, Propane
Willits Base	3,000	3,000	3,000	3,000	Water, Sewer & Solid Waste
Pacific Gas & Electric	7,600	15,500	27,500	27,500	Ukiah, Fort Bragg, Willits
TPx Communications	42,000	45,000	50,000	50,000	Ukiah Phones/Internet
Comcast	1,100	1,500	1,750	1,750	Fort Bragg Phones/Internet
Verizon	12,000	30,000	35,000	35,000	Admin/OPS Cellular
<b>TOTAL UTILITIES</b>	<b>86,700</b>	<b>118,000</b>	<b>136,750</b>	<b>136,750</b>	

**MENDOCINO TRANSIT  
AUTHORITY 2023/24  
BUDGET W/ LINE ITEM**

**Revised OPERATING BUDGET**

TITLE	FY 2021-2022 APPROVED BUDGET	FY 2022-2023 APPROVED BUDGET	FY 2023-2024 APPROVED BUDGET	FY 2023-2024 REVISED BUDGET	ADDITIONAL INFORMATION
<b>VEHICLE, CASUALTY &amp; LIABILITY COSTS</b>					
Insurance	360,000	365,000	375,000	375,000	CalTIP, MacKey,Alliant-Estimates due June 10th
<b>TOTAL CASUALTY &amp; LIABILITY COSTS</b>	<b>360,000</b>	<b>365,000</b>	<b>375,000</b>	<b>375,000</b>	

TITLE	FY 2021-2022 APPROVED BUDGET	FY 2022-2023 APPROVED BUDGET	FY 2023-2024 APPROVED BUDGET	FY 2023-2024 REVISED BUDGET	ADDITIONAL INFORMATION
<b>TAXES</b>					
Taxes - State Board of Equalization	600	600	600	600	Out of State Purchases not taxed
Other Licensing Fees & Taxes	1,700	1,700	1,700	1,700	Hazardous Materials Permit
<b>TOTAL TAXES</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>	

<b>MISCELLANEOUS</b>					
Dues & Subscriptions	16,000	16,000	16,000	16,000	Newspapers,CTA,CALACT,CSDA,AFTA
Travel	30,000	50,000	50,000	50,000	Fly to Inspect Buses, Trainings, Conferences
Board Expenses	500	3,500	6,500	6,500	Meeting Expenses
Safety Program	1,000	1,000	2,000	2,000	Awards-Banquets-Employee Incentives
Training	4,500	6,000	20,000	20,000	Classes, Seminars & Materials
CDL and DOT Physical Expenses	3,500	6,000	7,000	7,000	Human Resources Misc
Other Miscellaneous		15,000	15,000	15,000	
<b>TOTAL MISCELLANEOUS</b>	<b>55,500</b>	<b>97,500</b>	<b>116,500</b>	<b>116,500</b>	

<b>LEASES &amp; RENTALS</b>					
Leases and Rentals	2,400	9,000	11,000	11,000	City of Willits, RCFP, South Coast
<b>TOTAL LEASES &amp; RENTALS</b>	<b>2,400</b>	<b>9,000</b>	<b>11,000</b>	<b>11,000</b>	

<b>TOTAL OPERATING EXPENDITURES</b>	<b>5,825,093</b>	<b>6,862,743</b>	<b>7,055,977</b>	<b>7,305,658</b>	
-------------------------------------	------------------	------------------	------------------	------------------	--

**MENDOCINO TRANSIT  
AUTHORITY 2023/24  
BUDGET W/ LINE ITEM**

**Revised OPERATING BUDGET**

TITLE	FY 2021-2022 APPROVED BUDGET	FY 2022-2023 APPROVED BUDGET	FY 2023-2024 APPROVED BUDGET	FY 2023-2024 REVISED BUDGET	ADDITIONAL INFORMATION
<b>OPERATING REVENUE</b>					
<b>OPERATING REVENUE</b>					
<b>REVENUES FROM OPERATING</b>					
Fixed Route Farebox Revenue	400,000	400,000	225,000	225,000	
Dial-A-Ride Farebox Revenue	60,000	60,000	70,000	70,000	
Redwood Coast Regional Center	65,000	65,000	65,000	65,000	
Sonoma County Contract	177,200	181,000	181,000	180,000	New 2023-2024 Contract
<b>TOTAL OPERATING REVENUES</b>	<b>702,200</b>	<b>706,000</b>	<b>541,000</b>	<b>540,000</b>	

<b>REVENUES FROM OTHER SOURCES</b>					
Local Transportation Fund (LTF)	3,434,291	3,428,087	3,671,782	3,617,071	23-24 MCOG claim with Reserve
Local Transportation Fund (LTF) -Unmet Needs		300,000	50,000	50,000	Unmet Needs
State Transit Assistance	455,221	967,375	1,293,571	1,443,571	23-24 MCOG claim
5310 Operating Assistance		150,000	150,000	150,000	
5311 Operating Assistance	552,134	717,774	717,774	717,774	
5311(f) Operating Assistance	300,000	200,000	300,000	300,000	
LCTOP Cap and Trade	90,000		0	0	
Cal-OES			0	0	
Advertising Contract	100,000	110,000	125,000	125,000	Helen and Company
Ag Van Leases	45,000		0	0	
Senior Center Payments	-637,676	-729,019	-681,249	-681,249	Payments to Senior Centers & Insurance
Senior Center Reimbursements	637,676	729,019	681,249	681,249	Payments from MCOG to reimburse MTA
Senior Center Administration	26,500	26,500	26,500	26,500	Annual Fee from MCOG
Maint Fuel Revenue (prior incl labor,parts)	23,000	24,000	30,500	30,500	Fuel Only
Investment Income	7,500	7,500	7,500	7,500	Interest - Mendocino County & Banks
Other - Fuel Rebates, etc.	4,000	14,000	14,000	14,000	
CARES-5311	550,000	200,000	200,000	200,000	
CARES-5311(F)	100,000	75,000	75,000	75,000	
<b>TOTAL REVENUES FROM OTHER SOURCES</b>	<b>5,687,646</b>	<b>6,220,236</b>	<b>6,661,627</b>	<b>6,756,916</b>	

<b>TOTAL OPERATING REVENUE</b>	<b>6,389,846</b>	<b>6,926,236</b>	<b>7,202,627</b>	<b>7,296,916</b>	
--------------------------------	------------------	------------------	------------------	------------------	--

<b>564,753</b>	<b>63,493</b>	<b>146,650</b>	<b>-8,742</b>	<b>REVENUE OVER EXPENSES</b>
<b>-1,081,197</b>	<b>-1,120,000</b>	<b>-1,120,000</b>	<b>-1,120,000</b>	<b>Estimated Depreciation</b>
<b>-516,444</b>	<b>-1,056,507</b>	<b>-973,350</b>	<b>-1,128,742</b>	<b>Net after Depreciation</b>