



MENDOCINO COUNCIL OF GOVERNMENTS

FY 2023/24 BUDGET SUMMARY

Board of Directors Workshop May 6, 2024

Supplemental Format

REVENUES	FY 2023/24 Budget Amended	FY 2024/25 Budget Proposed	\$ Change	% Change	NOTES
LOCAL/REGIONAL:		*			
Local Transportation Funds (LTF)					Transportation Development Act (TDA) Funds
LTF Official County Auditor's Estimate	\$ 4,243,383	\$ 4,243,383	\$ -	0.0%	FY 2023/24 revised January 18, 2024, down \$658,530 from \$4,901,913
Auditor's Anticipated Unrestricted Balance - Current Year	\$ (185,956)	\$ (658,530)	\$ (472,574)	254.1%	FY 2022/23 and 2023/24 respectively
Total Local Transportation Fund (LTF) Estimate	\$ 4,057,427	\$ 3,584,853	\$ (472,574)	-11.6%	
Auditor's Anticipat'd Unrestricted Balance - Reversal	\$ 185,956	\$ 658,530			Per policy, any excess/shortfall flows through LTF Reserve
Reserved LTF Prior-year Unallocated Revenues	\$ 29,135	\$ -	\$ (29,135)	-100.0%	Available for TDA allowable purposes (no new revenue, in fund balance)
MTA Fiscal Audit - Amount returned to MCOG, if any	\$ -	\$ -			2022/23 MTA audit states "over eligibility" for funds received - TBD
Planning Overall Work Program (OWP) - Carryover from Previous FY	\$ 265,868	\$ 59,028			FY 2023/24 OWP as amended Nov. 2023
Subtotal Local Transportation Funds:	\$ 4,538,386	\$ 4,302,411	\$ (235,975)	-5.2%	OWP carryover is offset by equivalent allocation
LTF Reserve Funds					
Audited LTF "Unrestricted Balance" of Unallocated Revenue / Shortfall	\$ 384,429	\$ (593,588)	\$ (978,017)	-254.4%	Last audited year, actual LTF revenue excess/shortfall per Auditor's Estimate
LTF Reserve Fund Balance	\$ 788,712	\$ 579,553	\$ (209,159)	-26.5%	Reserve used to cover transit allocation shortfalls and claims per policy
Less/Plus Current Year Reserve Allocation	\$ -	\$ -			Prior year unrestricted surplus above fund balance
Less Net Withdrawals from Reserve to Cover Shortfall	\$ (593,389)	\$ (402,921)	\$ 190,468	-32.1%	2024/25 is anticipated net amount to cover 2023/24 shortfall
Subtotal	\$ 579,752	\$ 176,632	\$ (403,120)	-69.5%	
Less LTF Reserve Balance per Policy amended 8/14/2023 - at 15%, 10%	\$ 637,000	\$ 424,000	\$ (213,000)	-33.4%	Per policy, min. Reserve 5% of County Auditor's est. of new LTF, nearest 1,000.
LTF Reserve Available for Allocation / Replenish Reserve	\$ (57,248)	\$ (247,368)	\$ (190,120)	332.1%	From increase in prior-year sales tax revenues & current year actual shortfall
TOTAL LTF REVENUES	\$ 4,481,138	\$ 4,055,043	\$ (426,095)	-9.5%	Available for allocation
Capital Reserve Funds					
Total Capital Reserve Fund	\$ 705,462	\$ 10,654	\$ (694,808)	-98.5%	Fund balance available for transit claim based on 5-Year Capital Program
Local Agency Contributions					
	\$ 38,500	\$ -			Local agencies' Rural Counties Task Force dues collected by MCOG
Total Local/Regional Revenues:	\$ 5,225,100	\$ 4,065,697	\$ (1,159,403)	-22.2%	
STATE:					
Planning Programming & Monitoring (PPM) Funds					
Planning Overall Work Program (OWP) - New Revenue	\$ 141,000	\$ 200,000	\$ 59,000	41.8%	
Planning Overall Work Program (OWP) - Carryover from Previous FY	\$ 154,001	\$ 88,042	\$ (65,959)	-42.8%	FY 2023/24 OWP as amended Nov. 2023
Total PPM Funds:	\$ 295,001	\$ 288,042	\$ (6,959)	-2.4%	
State Transit Assistance (STA) Funds					TDA Funds
State Controller's Estimate	\$ 1,103,018	\$ 1,066,235	\$ (36,783)	-3.3%	Revised 2023/24 SCO estimate
Estimated Fund Balance Available for Allocation	\$ 369,690	\$ 131,543	\$ (238,147)	-64.4%	
Total State Transit Assistance Funds:	\$ 1,472,708	\$ 1,197,778	\$ (274,930)	-18.7%	
State of Good Repair (SGR) Funds					SGR=transit funding in Senate Bill 1, allocated to MTA by separate resolution
State Controller's Estimate	\$ 154,817	\$ 148,134	\$ (6,683)	-4.3%	
Estimated Fund Balance Available for Allocation	\$ -	\$ 5,732			Allocated to MTA projects through 2023/24, fund balance dif btwn est/actual
Total State of Good Repair Funds:	\$ 154,817	\$ 153,866	\$ (951)	-0.6%	
Rural Planning Assistance Funds (RPA)					
Planning Overall Work Program (OWP) - New Revenue	\$ 294,000	\$ 294,000	\$ -	0.0%	
Planning Overall Work Program - Carryover	\$ 18,314	\$ 4,000			FY 2023/24 OWP as amended Nov. 2023
Planning Overall Work Program (OWP) - RPA Grant	\$ 125,000	\$ 65,000			Local Road Safety/Action Plans and Leadership Training
Total RPA Funds:	\$ 437,314	\$ 363,000	\$ (74,314)	-17.0%	

California Active Transportation Program (ATP)						
ATP Infrastructure Projects - Carryover	\$ 2,672,000	\$ 1,513,415	\$ (1,158,585)	-43.4%	Estimated funds carried over for Covelo Trail project	
Total ATP Funds:	\$ 2,672,000	\$ 1,513,415				
SHOPP Complete Streets Program						
SR-162 Corridor Multi-Purpose Trail - Right of Way (ROW)	\$ -	\$ -			2021/22 funding through Caltrans to supplement ATP funds; ROW completed	
SR-162 Corridor Multi-Purpose Trail - Construction (CON)	\$ 3,828,000	\$ 1,104,114	\$ (2,723,886)	-71.2%	2021/22 funding through Caltrans carried over, inc. new funds 3/23/2023	
Total Complete Streets Funds:	\$ 3,828,000	\$ 1,104,114				
Caltrans Sustainable Communities Planning Grants						
FY 2022/23 Grant Funded Feasibility Study - completed	\$ 17,875	\$ -			Mobility Solutions for Rural Communities of Inland Mendocino County	
Total State-funded Planning Grants:	\$ 17,875	\$ -				
HCD Regional Early Action Planning (REAP) Housing Funds	\$ 348,736	pending			2020/21 grant from Housing & Community Devt. Dept., carried over	
NEW: SB 125 Formula-Based TIRCP & ZETCP	\$ -	\$ 5,353,525			Transit funds, frozen by Governor as of April 30 pending budget May Revise	
Total State Revenues:	\$ 9,226,451	\$ 9,973,740	\$ 747,289	8.1%		
FEDERAL:						
Federal Grant Programs and Regional Apportionments						
Planning Overall Work Program (OWP) - FTA Section 5304	\$ 190,340	\$ 132,795			FY 2023/24 grant funded Noyo Harbor Multimodal Circulation Plan	
FTA Section 5311f Intercity Bus Program - FFY 2024 apps due 5/30/2024	pending	pending			Competitive grants include Operating Assistance and Capital Projects	
FTA Section 5311 Program - Regional Apportionment - cycle as above	pending	pending			Annual apportionment to Mendocino County for transit operations/capital	
Surface Transportation Block Grant Program (STBG)	\$ 988,523	\$ 1,045,738	\$ 57,215	5.8%	Actual revenue 2023/24, estimated 2024/25 - exchanged for State \$	
STBG Carryover/Balance Available for Later Allocation	\$ 278,545	\$ 301,017	\$ 22,472	8.1%	Updated bal. under Admin for Local Assistance, per audits thru 6.30.2023	
Total Federal Revenues:	\$ 1,457,408	\$ 1,479,550	\$ 22,142	1.5%		
TOTAL REVENUES	\$ 15,908,959	\$ 15,518,988	\$ (389,971)	-2.5%		

ALLOCATIONS	FY 2023/24 Budget Amended	FY 2024/25 Budget Proposed	\$ Change	% Change	NOTES
LOCAL/REGIONAL:					
Local Transportation Funds (LTF)					
Administration:					
Admin. & Fiscal Services Contract	\$ 501,126	\$ 498,520	\$ (2,606)	-0.52%	FY 2024/25 estimated pending contract negotiations
Other Direct Costs	\$ 58,500	\$ 56,380	\$ (2,120)	-3.6%	
Total Administration Allocations:	\$ 559,626	\$ 554,900	\$ (4,726)	-0.8%	Admin. & Fiscal Services new 5-year contract pending
Two Percent LTF Bicycle & Pedestrian Program	\$ -	\$ 73,770			Opt. 2% of LTF Estimate (less Admin. allocation) per TDA, waived 2023/24
Planning Overall Work Program (OWP) - New Funds	\$ 141,479	\$ 127,301	\$ (14,178)	-10.0%	
LTF Prior-year Unallocated Revenues	\$ 29,135	\$ -			Allocated remainder of prior-year revenues reserved in 2017
OWP Carryover from Previous Fiscal Year	\$ 265,868	\$ 59,028			FY 2023/24 OWP as amended Nov. 2023
Total Admin., Bike & Ped., Planning, Reserves:	\$ 996,108	\$ 814,999	\$ (181,109)	-18.2%	
Balance Available For Transit	\$ 3,485,030	\$ 3,240,044	\$ (244,986)	-7.0%	
Mendocino Transit Authority (MTA) Claim:					<u>TDA Authority:</u>
MTA Operations	\$ 3,214,150	\$ 2,721,637	\$ (492,513)	-15.3%	Public Utilities Code (PUC) Sec. 99260a
Unmet Transit Needs	\$ 50,000	\$ -	\$ (50,000)	-100.0%	PUC Section 99260a
Senior Centers Operations	\$ 681,249	\$ 518,407	\$ (162,842)	-23.9%	PUC Section 99400c
MTA Capital Program - Current Year	\$ -	\$ -			
Capital Reserve Fund Contribution	\$ -	\$ -			CA Code of Regulations (CCR) Sec. 6648
Total LTF Transit Claim:	\$ 3,945,399	\$ 3,240,044	\$ (705,355)	-17.9%	MTA revised claim 2023/24 per LTF funds available, approved November
Total LTF Allocations:	\$ 4,941,507	\$ 4,055,043	\$ (886,464)	-17.9%	

Capital Reserve Funds					
Mendocino Transit Authority (MTA) Claim:					
Capital Program, MTA - Current Year	\$ 705,462	\$ -			CCR Section 6648
Capital Program, Senior Centers - Current Year	\$ -	\$ -			CCR Section 6648 - MTA revised claim to spend funds in current year
Capital Program - Long Term	\$ -	\$ -			CCR Section 6631
Total CRF Allocations:	\$ 705,462	\$ -	\$ (705,462)	-100.0%	
Local Agency Contributions					
	\$ 38,500	\$ -	\$ (38,500)	-100.0%	Local agencies' Rural Counties Task Force dues collected by MCOG
Total Local/Regional Allocations:	\$ 5,685,469	\$ 4,055,043	\$ (1,630,426)	-28.7%	
STATE:					
Planning Programming & Monitoring (PPM) Funds					
Planning Overall Work Program (OWP) - New Revenue	\$ 141,000	\$ 200,000	\$ 59,000	41.8%	
Planning Overall Work Program (OWP) - Carryover from Previous FY	\$ 154,001	\$ 88,042	\$ (65,959)	-42.8%	FY 2023/24 OWP as amended Nov. 2023
Total PPM Allocations:	\$ 295,001	\$ 288,042	\$ (6,959)	-2.4%	
State Transit Assistance (STA) Funds					
Mendocino Transit Authority (MTA) Claim:					
MTA Operations	\$ 1,443,571	\$ 1,197,778	\$ (245,793)	-17.0%	TDA Authority: CCR Section 6730a
Capital Program, MTA & Seniors - Current Year	\$ -	\$ -			CCR Section 6730b
Capital Reserve Fund Contribution	\$ -	\$ -			CCR Section 6631
Total STA Allocations:	\$ 1,443,571	\$ 1,197,778	\$ (245,793)	-17.0%	
	\$ -	\$ -			SGR=transit funding in Senate Bill 1, allocated to MTA by separate resolution
State of Good Repair (SGR) Funds					
Rural Planning Assistance Funds (RPA)					
Planning Overall Work Program (OWP) - New Revenue	\$ 294,000	\$ 294,000	\$ -	0.0%	
Planning Overall Work Program (OWP) - Carryover from Previous FY	\$ 18,314	\$ 4,000			FY 2023/24 OWP as amended Nov. 2023
Planning Overall Work Program (OWP) - RPA Grant	\$ 125,000	\$ 65,000			Local Road Safety/Action Plans and Leadership Training
Total RPA Allocations:	\$ 437,314	\$ 363,000	\$ (74,314)	-17.0%	
California Active Transportation Program (ATP)					
ATP Infrastructure Projects - Carryover	\$ 2,672,000	\$ 1,513,415	\$ (1,158,585)	-43.4%	Estimated funds carried over for Covelo Trail project
Total ATP Allocations	\$ 2,672,000	\$ 1,513,415			
SHOPP Complete Streets Program					
SR-162 Corridor Multi-Purpose Trail - Right of Way (ROW)	\$ -	\$ -			2021/22 funding through Caltrans to supplement ATP funds; ROW completed
SR-162 Corridor Multi-Purpose Trail - Construction (CON)	\$ 3,828,000	\$ 1,104,114			2021/22 funding through Caltrans carried over, inc. new funds 3/23/2023
Total Complete Streets Funds:	\$ 3,828,000	\$ 1,104,114			
Caltrans Sustainable Communities Planning Grant					
FY 2022/23 Grant Funded Feasibility Study - completed	\$ 17,875	\$ -			Mobility Solutions for Rural Communities of Inland Mendocino County
Total Caltrans Planning Grants:	\$ 17,875	\$ -	\$ (17,875)	-100.0%	
HCD Regional Early Action Planning (REAP) Housing Funds					
MCOG Administration and Management	\$ 20,197	pending			Allocated to Admin., County & Cities Projects by Formula, carried over
Formula Distribution to MCOG Member Agencies:					
Mendocino County Dept. of Transportation	\$ 177,228	\$ 125,051			5% grant administration, 5% management/participation, total 10%
City of Ukiah	\$ 69,536	\$ 29,286			Suballocation formula adopted Nov. 2, 2020
City of Fort Bragg	\$ 46,410	\$ 46,410			Projects carried over to 2022/23 and 2023/24, to be completed Nov. 2024
City of Willits	\$ 35,365	\$ -			MCDOT and Ukiah partially claimed to date
City of Point Arena	\$ -	\$ -			Unclaimed to date
Total REAP Formula Distribution	\$ 328,539	\$ 200,747	\$ (127,792)	-38.9%	Grant funds fully claimed
Total REAP Allocations:	\$ 348,736	pending			Grant funds fully claimed
NEW: SB 125 Formula-Based TIRCP & ZETCP					
	\$ -	\$ -			Carryover from total grant of \$383,245
Total State Funds Allocations:	\$ 9,042,497	\$ 4,466,349	\$ (4,576,148)	-50.6%	Transit funds, frozen by Governor as of April 30 pending budget May Revise

FEDERAL:					
Federal Grant Programs and Regional Apportionments					
Planning Overall Work Program (OWP) - FTA Section 5304	\$ 190,340	\$ 132,795			Noyo Harbor Multimodal Circulation Plan
FTA Section 5311f Intercity Bus Program - FFY 2024 apps due 5/30/2024	pending	pending			MTA awarded \$300K for Route 65 in 2021/22.
FTA Section 5311 Program - Regional Apportionment - cycle as above	pending	pending			MTA is eligible, MCOG approves programming; resolution adopted 5/2/2022
					Last 5311 cycle covered two years
Surface Transportation Block Grant Program (STBG)					
MCOG Partnership Funding Program	\$ 100,000	\$ 100,000	\$ -	0.0%	STBG budget allocations are based on estimates
Local Assistance - Project Delivery - Administration	\$ 90,000	\$ 90,000	\$ -	0.0%	Regional capital project funds "off the top"
	\$ 11,116	\$ 16,172			Staff - Regional Project Manager under Admin. Contract and direct costs
Formula Distribution to MCOG Member Agencies:					
Mendocino County Dept. of Transportation	\$ 171,906	\$ 184,223	\$ 12,317	7.2%	Contract CPI increase from unexpended Local Assistance fund balance
City of Ukiah	\$ 231,348	\$ 247,924	\$ 16,576	7.2%	Actual revenue 2023/24, estimated 2024/25 - exchanged for State \$
City of Fort Bragg	\$ 154,466	\$ 165,534	\$ 11,068	7.2%	
City of Willits	\$ 144,980	\$ 155,368	\$ 10,388	7.2%	
City of Point Arena	\$ 95,823	\$ 102,689	\$ 6,866	7.2%	
Total RSTP Formula Distribution	\$ 798,523	\$ 855,738	\$ 57,215	7.2%	
Total RSTP Allocations:	\$ 999,639	\$ 1,061,910	\$ 62,271	6.2%	Formula allocation by policy, distribution pending State processing of funds
Total Federal Funds Allocations:	\$ 1,189,979	\$ 1,194,705	\$ 4,726	0.4%	
Total Transit Allocations	\$ 6,284,772	\$ 4,437,822	\$ (1,846,950)	-29.4%	
Total Overall Work Program (OWP)	\$ 1,377,012	\$ 970,166	\$ (406,846)	-29.5%	FY 2023/24 OWP as amended Nov. 2023
TOTAL ALLOCATIONS	\$ 15,917,945	\$ 9,716,097	\$ (6,201,848)	-39%	
Balance for Later Allocation/Over-allocation/Dif. of Actuals	\$ (8,986)	\$ 5,802,890	\$ 5,811,876	-64677%	

INFORMATION		FY 2023/24	FY 2024/25	NOTES	
STATE / FEDERAL:					
Other Funds Available Outside MCOG's Budget Process					
FTA Section 5311 Program - CARES Act - Ph.1 Fund Balance	\$ -	\$ -			Refer to Explanatory Notes on Funding Sources for details
FTA Section 5311(f) Program - CARES Act - Ph.1 Fund Balance	\$ 144,998	\$ -	\$ (144,998)	-100.0%	Coronavirus Aid, Relief, and Economic Security (CARES) Act (2020)
FTA Section 5311 Program - CARES Act - Ph.2 Fund Balance	\$ 847,271	\$ -			
FTA Section 5311(f) Program - CARES Act - Ph.2 Fund Balance	\$ 295,042	\$ -			
Total CARES Act Funds	\$ 1,287,311	\$ -	\$ (1,287,311)	-100.0%	
CRRSAA Fund Balance	\$ 1,459,704	\$ -	\$ (1,459,704)	-100.0%	Coronavirus Response & Relief Supplemental Appropriations Act of 2021
Total Coronavirus Relief Funds	\$ 2,747,015	\$ -	\$ (2,747,015)	-100.0%	CARES and CRRSAA funds fully claimed and received by MTA
FTA Section 5311 Program - ARPA Fund Balance	\$ 700,650	\$ 251,057	\$ (449,593)	-64.2%	American Rescue Plan Act (ARPA) of 2021
FTA Section 5311(f) Program - ARPA Fund Balance	\$ 208,681	\$ 166,801	\$ (41,880)	-20.1%	
Total ARPA Funds	\$ 909,331	\$ 417,858			
State Transportation Improvement Program (STIP) Project Totals	\$ 1,725,000	\$ 2,525,000	\$ 800,000	46.4%	Programmed by MCOG in Regional TIP for State \$ directly to local agencies
					2023/24 major project Fort Bragg SR-1/So. Main St. bike & ped improvmts.
					2024 major projects are County's Mountain View Road, Ukiah's roundabout.