



Approve Local Transportation Fund Findings of Apportionment for Fiscal Year 2023-2024

Consent

Prepared by: Caroline Payne

Attachments: Yes

Approved by: James Corless

Referring Committee: Policy & Innovation

1. Issue:

Each year, auditor-controllers of Sacramento, Sutter, Yolo and Yuba counties provide local transportation sales tax revenue estimates to SACOG. SACOG staff uses these revenue estimates to calculate proposed funding allocations to each city, county, and transit agency within the four-county region.

2. Recommendation:

The Policy and Innovation Committee recommends that the board approve the Findings of Apportionment for Local Transportation Funds (LTF) in Sacramento, Sutter, Yolo and Yuba Counties for Fiscal Year (FY) 2023-2024.

3. Background/Analysis:

The LTF was created under the Transportation Development Act (TDA) to provide funding for public transportation. The LTF program only covers the counties of Sacramento, Sutter, Yolo and Yuba. Funds for the LTF program are derived from ¼- cent of the retail sales tax collected statewide by the California Department of Tax and Fee Administration (CDTFA), as statutorily created and authorized successor to the former California State Board of Equalization. The money is returned to each county, through the Regional Transportation Planning Agency (RTPA), based upon the sales tax collected in that county.

Each County auditor-controller from Sacramento, Sutter, Yolo and Yuba submits to SACOG an estimate of the ending LTF balance for the current fiscal year as well as projected sales tax revenue to the TDA fund within their county for the following fiscal year. The counties may also revise revenue estimates during the fiscal year. El Dorado County Transportation Commission and Placer County Transportation Planning Agency administer LTF in their respective counties.

SACOG, as a Regional Transportation Planning Agency, is responsible for the allocation and administration of LTF and TDA statutes require that SACOG adopts annual Local Transportation Fund Findings of Apportionment before funds can be distributed to local agencies. Once adopted, funds are distributed to public agencies for transit services, pedestrian and bicycle facilities, and streets and roads funding. These funds are audited annually as required by TDA law.

4. Discussion/Analysis:

The total LTF revenue estimated for apportionment in FY 2023-2024, including carryover funds and excluding administration costs, by the four-county auditor-controllers is approximately \$132.5 million. The attached FY

2023-2024 Findings of Apportionment tables show the amount of LTF funds each claimant is eligible to receive. In accordance with the TDA laws, the LTF funds are apportioned on a pro-rata basis using population estimates published by the California Department of Finance for the most recent calendar year.

5. Fiscal Impact/Grant Information:

TDA statute allows SACOG and each of the member counties to claim a portion of the LTF revenues for administrative fees, which are shown in attachment A. In FY 2022-2023, SACOG's administrative fees was 1.117 percent, and the planning fee was 3 percent of the revenues; these rates are recommended to stay constant in FY 2023-2024. The total administrative and planning fees are \$5.47 million which will be reflected in SACOG's operating budget.