



MODOC COUNTY
TRANSPORTATION COMMISSION

108 S. Main Street
Alturas, CA 96101-3936
(530) 233-6410 Phone

Meets Regularly
First Tuesday of
Even Numbered Months
at 1:30 p.m.

Commissioners

John Dederick
Chairman
City Representative

Kathie Rhoads
Vice Chair
County Supervisor III

Paul Minchella
Commissioner
City Mayor

Ned Coe
Commissioner
County Supervisor IV

Jodie Larranaga
Commissioner
City Councilmember

Mark Moriarity
Commissioner
County at Large Citizen

Shane Star
Alternate
County Supervisor I

Brian Cox
Alternate
City Councilmember

Staff

Debbie Pedersen
Executive Director

Michelle Cox
Accountant I

Kathy Tiffie
Executive Assistant Secretary

AGENDA

REGULAR MEETING

Sage Stage Conference Room

108 S. Main St. Alturas

DECEMBER 2, 2025, at 1:30 p.m.

Teleconference Number 1-858-222-1450

Meeting ID 8042822

1. Call to Order

- Pledge of Allegiance
- Introductions – guests and visitors

2. Public Forum –

Citizens may address the Commission with matters that are related directly to Commission responsibilities. If any matters call for action by the Commission, they will be placed on subsequent agendas. Because the Chairman may limit speakers to five (5) minutes each, citizens are encouraged to contact the Chairman or staff for assistance before the meeting.

3. Confirm Agenda

Action

4. Consent Agenda

Action

- Approve the minutes from the MCTC meeting on 10/07/25.
- Financial transactions 09/01/25 through 10/31/25.
- Year to Date expenditure report through 10/31/25.

5. Regular Business

- Consider adopting Resolution 25-06 Final 2024 Modoc Regional Transportation Plan.
Action
- Consider adopting Resolution 25-07 2025 Regional Transportation Improvement Program.
Action
- Consider accepting the 2024-25 Fiscal Compliance and GASB 68 Audits
Action
- Consider adopting Resolution 25-08 Authorized Signatories
Action
- Consider appointing Chair and Vice Chair for 2026.
Action

6. Agency Updates and Project Reports

Information/Discussion

- City of Alturas Public Works Department
- Modoc County Road Department
- Caltrans District 2
- Modoc County Transportation Commission

7. Staff Update, Correspondence and Calendar

Information

Address outstanding issues, correspondence, information, and materials received.

- Future dates and events of interest.

8. Adjourn until next MCTC Regular meeting

Action

Tuesday, February 3, 2026, at 1:30 p.m., or soon thereafter, in the Sage Stage Conference Room at 108 S Main Street, Alturas, CA.

Report to Modoc County Transportation Commission	
Subject	Meeting Date
Consent Agenda	December 2, 2025
Presented by	Agenda Item
Not Applicable	4

ATTACHMENTS – shown in **bold** below

- a. Approve the **minutes from the October 7, 2025, meeting.**
- b. **Financial Transactions from 09/01/25 through 10/31/25.**
- c. **Year-to-Date Expenditure Reports through 10/31/25.**

MCTC

MODOC COUNTY TRANSPORTATION COMMISSION

108 S. Main St., Alturas, CA 96101
Phone (530) 233-6410

MINUTES Regular Meeting October 7, 2025

Commissioner's Present

Kathie Rhoads, Vice Chair
Paul Minchella
Mark Moriarity
Ned Coe
Jodie Larranaga

Board of Supervisor, District III, Modoc County
Mayor, City of Alturas
Member at Large, Modoc County
Board of Supervisors, District I, Modoc County
Councilmember, City of Alturas

Commissioners Absent

Brian Cox (Alternate)
Shane Starr (Alternate)
John Dederick, Chair

Councilmember, City of Alturas
Board of Supervisors, District II, Modoc County
Representative, City of Alturas

Staff Present

Debbie Pedersen
Kathy Tiffiee

Executive Director
Executive Assistant Secretary

Public Present

Mazen Zaina
Skip Clark
Warren Farnam
Lilly Toaetolu

Caltrans District 2, Modoc Project Manager
Caltrans District 2, Regional Planning Liaison
Director of Public Works, City of Alturas
Modoc Co Roads Administration & Project Delivery

1. Call to Order – Vice Chair Rhoads called the meeting to order at 1:30 p.m. in the Sage Stage Conference Room, 108 S. Main Street, Alturas, CA.

1. Rhoads led those present in the Pledge of Allegiance.
2. Introductions: Kathie Rhoads, Mark Moriarity, Paul Minchella, Skip Clark, Debbie Pedersen, Kathy Tiffiee, Mazen Zena, Warren Farnam, introduced themselves.

2. Public Forum – There were no public comments.

3. Confirm Agenda

Motion by Commissioner Coe to Confirm Agenda, seconded by Commissioner Larranaga. All Ayes; motion carried.

4. Consent Agenda

1. Approve minutes from August 5, 2025, MCTC Regular Meeting.
2. Approve the financial reports from July 1, 2025, through August 31, 2025.
3. Approve year-to-date expenditure report through August 31, 2025.

Motion by Commissioner Coe to approve the consent agenda, seconded by Commissioner Larranaga. All Ayes; motion carried.

5. Regular Business

1. Public Hearing

Consider adopting the Final 2025 Regional Transportation Plan.

- (a) Vice Chairman Rhoads Opened Public Hearing at 1:31 p.m. to consider the Final 2025 Regional Transportation Plan.

The Regional Transportation Plan (RTP) was reviewed by the Modoc County Transportation Commission in August 2025. Caltrans and aeronautics made comments which have been incorporated into the document. Some minor edits have been completed. We recommend that the final RTP be adopted.

- (b) There were no public comments written or verbal.

- (c) Vice Chairman Rhoads closed the Public Hearing at 1:33 p.m.

Motion by Commissioner Coe to adopt the Final Regional Transportation Plan, seconded by Commissioner Larranaga. All Ayes; motion carried

2. Alturas CAPM Project - Modoc Moves Proposal.

Modoc Moves is a group that is assisting the Modoc County Road Department in developing the Modoc County Multimodal Plan through a Caltrans planning grant. One of the proposals being discussed is to change Main Street (US 395) to a three-lane configuration.

Extensive outreach was performed by MCTC in 2019 to identify opportunities, based on agency and community input, for the Main Street segment of Caltrans project. The City of Alturas passed a resolution to keep the four-lane configuration.

Mazen Zaina, Caltrans Project Planner explained that Alturas is planned for construction in 2026 of the coming year. Revisiting the Main Street (US 395) marking and striping will not add immediate cost to the project, however, it would delay the construction until 2027. By delaying the construction to 2027 the anticipated escalation is 6.2%. The project itself stretches across 17 miles of Hwy 395. Delaying the project for re-striping would delay the whole project and thus increase costs across the whole project.

Modoc Transportation commission stance is to back the city council and to keep the four-lane configuration.

Motion by Commissioner Moriarity to support the city position to keep the four-lane configuration, seconded by Commissioner Larranaga. All Ayes; motion carried.

6. Agency Updates and Project Reports

1. City of Alturas Public Works Department – City Streets

Warren Farnam, Director of Public Works, reported that East 6th is looking good and wrapping up. Delays due to a couple of spots that need to dry out to lay asphalt.

The work crew is on track to perform crack sealing around town.

2. Modoc County Road Department – County Roads

Lilly Toaetolu reported that Federal Lands Access Program -Blue Lake construction will be advertising this winter. The project will go into construction in 2026.

Active Transportation Program – Cedarville Pedestrian Improvements project will go into construction in 2026. It's taking a little more time to design. Working with county

leadership and the Board of Supervisors to make sure that Main Street reflects the community needs.

Safe Streets 4 All (SS4A) – Just received contracts back. CR 1 and 91 will be going into construction in 2026.

Working with the city on winter plowing plans.

3. Caltrans District 2

Mazen Zaina reported that both Cedarville and Alturas projects are ready for advertising by January or February and will be ready for construction in 2026. Caltrans anticipates Alturas will take a year and a half or 2026 season and part of the 2027 season. The team is still working on the Alturas projects to address all constructability issues and will be working with Modoc County to communicate with the public and inform them of the construction and anticipated lane closures.

The Crowder Flat and Goose Lake Project at 395 all the way to Oregon border is in the initial design phase.

State Route 299 – Pit River Bridge is anticipated to be replaced in 2028 and reconstructed 2032. At this time, we are doing maintenance rehabilitation so the bridge will continue to be functional and safe to use. In 2028 the plan is to list it for construction with full depth deck replacement from girder to girder. About 20% of the deck of bridge will be replaced.

4. Modoc County Transportation Commission

Executive Director Pedersen reported MCTC is getting ready to start the 2026 RTP. Funding came in right around \$1.295 million. The City and County will split 50/50. Both the City and County had money left from last cycle that they didn't program. MCTC will be working with the City and County to plan and should see in the December meeting. The program is due to CTC by December 15, 2025.

GASB 68 is overfunded by \$49,000. It can be attributed to one of the employees retiring early and in part to return on investments.

Aidin Community Service District applied for the FTA 5310 grant. This may end up with favorable funding to purchase 4 new vehicles.

7. Staff Update, Correspondence and Calendar

The Office is closed for the following Holidays.

Columbus Day - October 13, 2025

Veterans Day – November 11, 2025

Thanksgiving Holiday – November 27 & 28, 2025

8. Motion to Adjourn

Motion by Commissioner Minchella; seconded by Commissioner Coe to adjourn the meeting at 1:52 p.m. All Ayes; motion carried. The next regular meeting will be Tuesday, December 2, 2025, at 1:30 p.m., or soon thereafter, in the Sage Stage Conference Room, 108 S. Main Street, Alturas, CA.

Submitted by,

Kathy Tiffie
Executive Assistant Secretary

Modoc County Transportation Commission
Transactions by Account - Operating Account
September & October 2025

Type	Date	Num	Name	Memo	Amount	Balance
Plumas 0466						214,615.68
Bill Pmt -Check	09/01/2025	2399	Modoc Transportation Agency -V	September 2025 Rent	-1,427.45	213,188.23
Bill Pmt -Check	09/03/2025	2400	Modoc Media dba Modoc County Record	Legal Notice- Draft 2024 RTP Meeting August	-249.25	212,938.98
Bill Pmt -Check	09/08/2025	90825	Monica Derner CPA PC	Service for August 2025	-750.00	212,188.98
Liability Check	09/09/2025	2401	Golden State - D/V	Memb# EB-00034	-216.75	211,972.23
Liability Check	09/09/2025	2402	Golden State - Health Ins	Memb# EB-00034	-4,194.00	207,778.23
Bill Pmt -Check	09/10/2025	91025	Intuit	Aug 2025 Payroll	-21.00	207,757.23
Bill Pmt -Check	09/15/2025	2403	PARS Fees	Plan ID# T9-REP16A	-760.06	206,997.17
Bill Pmt -Check	09/24/2025	2404	Foster & Foster, Inc.	GASBS 68 Report & Completion June 30, 2025	-8,800.00	198,197.17
Liability Check	09/28/2025	2405	Aflac	Acct# J9C98	-104.52	198,092.65
Liability Check	09/28/2025	2406	Edward Jones		-513.96	197,578.69
Liability Check	09/28/2025	2407	PARS Retirement	Acct# 6746022500	-2,270.00	195,308.69
Payroll-Check	09/30/2025		September MCTC Payroll	September Payroll	-12,723.25	182,585.44
Liability Check	09/30/2025		EDD	067-7680-1	-1,352.49	181,232.95
Liability Check	09/30/2025		United States Treasury	36-4832899	-5,270.64	175,962.31
Bill Pmt -Check	10/01/2025	2411	Modoc Transportation Agency -V	October 2025 Rent	-1,427.45	174,534.86
Bill Pmt -Check	10/07/2025	2412	Modoc Transportation Agency -V		-2,329.55	172,205.31
Bill Pmt -Check	10/07/2025	2413	Modoc Transportation Agency -V		-2,774.46	169,430.85
Bill Pmt -Check	10/07/2025	2414	Modoc Transportation Agency -V		-17,002.98	152,427.87
Liability Check	10/07/2025	2415	Golden State - D/V	Memb# EB-00034	-216.75	152,211.12
Liability Check	10/07/2025	2416	Golden State - Health Ins	Memb# EB-00034	-4,194.00	148,017.12
Bill Pmt -Check	10/08/2025	2417	John Dederick	September 2025 & October 2025	-400.00	147,617.12
Bill Pmt -Check	10/08/2025	2418	Kathie Rhoads	October 2025 Meetings	-150.00	147,467.12
Bill Pmt -Check	10/08/2025	2419	Ned Coe	October 2025 Meetings	-150.00	147,317.12
Bill Pmt -Check	10/08/2025	2420	Mark Moriarity	October 2025 Meetings	-150.00	147,167.12
Bill Pmt -Check	10/08/2025	2421	Paul Minchella	October 2025 Meetings	-150.00	147,017.12
Bill Pmt -Check	10/08/2025	2422	Jodie Larranaga	October 2025 Meetings	-150.00	146,867.12
Bill Pmt -Check	10/09/2025	100925	Monica Derner CPA PC	Service for September 2025	-1,770.00	145,097.12
Bill Pmt -Check	10/13/2025	2423	Modoc Media dba Modoc County Record	Legal Notice- Regular Meeting October 2025	-39.00	145,058.12
Bill Pmt -Check	10/14/2025	2424	PARS Fees	Plan ID# T9-REP16A	-760.06	144,298.06
Deposit	10/16/2025		MTA Labor	Deposit	16,019.06	160,317.12

Modoc County Transportation Commission
Transactions by Account - Operating Account
September & October 2025

Type	Date	Num	Name	Memo	Amount	Balance
Deposit	10/16/2025		LTF	Deposit	122.46	160,439.58
Bill Pmt -Check	10/21/2025	2425	County of Modoc	Fund 455	-330.48	160,109.10
Liability Check	10/21/2025	2426	Aflac	Acct# J9C98	-104.52	160,004.58
Liability Check	10/21/2025	2427	Edward Jones		-513.96	159,490.62
Liability Check	10/21/2025	2428	PARS Retirement	Acct# 6746022500	-2,270.00	157,220.62
Bill Pmt -Check	10/22/2025	2429	Singleton Auman PC	Fiscal Audits FY 2024/25	-9,000.00	148,220.62
Deposit	10/23/2025		LTF	Deposit	22,028.87	170,249.49
Deposit	10/23/2025		MTA Labor	Deposit	8,713.65	178,963.14
Payroll-Check	10/31/2025		October MCTC Payroll	October Payroll	-12,723.25	166,239.89
Liability Check	10/31/2025		EDD	067-7680-1	-1,352.51	164,887.38
Liability Check	10/31/2025		United States Treasury	36-4832899	-5,270.60	159,616.78
Total Plumas 0466					-54,998.90	159,616.78
					-54,998.90	159,616.78

3:08 PM

11/19/25

Accrual Basis

Modoc County Transportation Commission
Profit & Loss Annual Budget vs. Actual
 July through October 2025

	Jul - Oct 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
LTF (LTF to MCTC)	0.00	52,110.00	-52,110.00
MTA Reimbursements	8,713.65		
PPM	0.00	47,000.00	-47,000.00
Total Income	8,713.65	99,110.00	-90,396.35
Expense			
Computer & Internet Expenses	0.00	20,000.00	-20,000.00
Insurance Expense	12,854.40	10,000.00	2,854.40
Leases & Occupancy Expenses	5,709.80	17,200.00	-11,490.20
Legal Notices	585.88	1,000.00	-414.12
Office Supplies	0.00	2,000.00	-2,000.00
Pavement Management System	0.00	5,500.00	-5,500.00
PAYROLL EXPENSES			
BENEFITS			
Dental Insurance	654.00		
Health Insurance	14,259.60		
PARS Retirement	4,540.00		
Simple IRA	1,027.92		
Vision Insurance	213.00		
Total BENEFITS	20,694.52		
Payroll Taxes	3,929.67		
Salaries & Wages	81,864.64	212,000.00	-130,135.36
Total PAYROLL EXPENSES	106,488.83	212,000.00	-105,511.17
Planning Support & Services	0.00	12,250.00	-12,250.00
PROFESSIONAL FEES			
Accounting & Auditing	18,090.48	30,000.00	-11,909.52
Actuarial Audit / GASB 68	8,800.00	6,000.00	2,800.00
Admin Services / PARS admin	3,064.18	17,160.00	-14,095.82
Commissioner Stipend	2,150.00	6,500.00	-4,350.00
IT Service & Support	0.00	10,000.00	-10,000.00
Legal Fees	0.00	5,000.00	-5,000.00
Miscellaneous Services	0.00	1,000.00	-1,000.00
Total PROFESSIONAL FEES	32,104.66	75,660.00	-43,555.34
Travel, Training & Memberships	8.00	3,000.00	-2,992.00
Total Expense	157,751.57	358,610.00	-200,858.43
Net Ordinary Income	-149,037.92	-259,500.00	110,462.08
Other Income/Expense			
Other Income			
Interest income	3,673.09		
TRUSTS			
Interest Income - Trusts	3,925.69		
LTF Sales Tax - MCTC	46,868.75		
Total TRUSTS	50,794.44		
Total Other Income	54,467.53		
Net Other Income	54,467.53		
Net Income	-94,570.39	-259,500.00	164,929.61

Modoc County Transportation Commission

Balance Sheet

As of October 31, 2025

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
LAIF	342,632.59
Plumas 0466	159,616.78
TRUST ACCOUNTS	
LTF County 455	30,818.34
LTF Plumas 9068	625,685.16
Total TRUST ACCOUNTS	656,503.50
Total Checking/Savings	1,158,752.87
Total Current Assets	1,158,752.87
Fixed Assets	
Accumulated Depreciation	-18,967.92
Furniture and Equipment	18,967.92
Total Fixed Assets	0.00
Other Assets	
Deferred Outflow of Resources	49,108.00
Total Other Assets	49,108.00
TOTAL ASSETS	1,207,860.87
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	4,837.06
Total Accounts Payable	4,837.06
Other Current Liabilities	
Compensated Absences	19,070.23
Payroll Liabilities	-93.58
Total Other Current Liabilities	18,976.65
Total Current Liabilities	23,813.71
Long Term Liabilities	
Deferred Inflow of Resources	32,875.00
LTF Trust Funds Payable-Co/City	581,124.37
Net Pension Liability	11,349.00
Total Long Term Liabilities	625,348.37
Total Liabilities	649,162.08
Equity	
Fund Balance - MCTC	611,418.15
Fund Balance - Trusts	-3,727.02
Retained Earnings	45,578.05
Net Income	-94,570.39
Total Equity	558,698.79
TOTAL LIABILITIES & EQUITY	1,207,860.87

Report to Modoc County Transportation Commission	
Subject	Meeting Date
Regular Business	December 2, 2025
Presented by	Agenda Item
MCTC Staff	5

ATTACHMENTS – shown in **bold** below

1. Consider adopting **Resolution 25-06 Final 2024 Modoc Regional Transportation Plan.** *Action*
2. Consider adopting **Resolution 25-07 2025 Regional Transportation Improvement Program.** *Action*
3. Consider accepting the **2024-25 Fiscal Compliance and GASB 68 Audits** *Action*
4. Consider adopting **Resolution 25-08 Authorized Signatories** *Action*
5. Consider appointing Chair and Vice Chair for 2026. *Action*

**MODOC COUNTY TRANSPORTATION COMMISSION
RESOLUTION No. 25-06**

Adopting the Modoc County 2025 Regional Transportation Plan

WHEREAS, the Modoc County 2025 Regional Transportation Plan (RTP) provides a coordinated, twenty-year vision of the regionally significant transportation improvements and policies needed to efficiently move goods and people in the region;

WHEREAS, the Modoc County Transportation Commission (MCTC) is the Regional Transportation Planning Agency (RTPA) for Modoc County. As the RTPA for a rural region, the MCTC is required by California law to adopt and submit an approved RTP to the California Transportation Commission (CTC) every five (5) years;

WHEREAS, the California Department of Transportation (Caltrans) is responsible for reviewing documents for compliance and consistency;

WHEREAS, the State Transportation Improvement Program (STIP) Reform Act (SB45) Chapter 622, Statutes of 1997 requires each RTP to serve as the foundation for the Regional Transportation Improvement Program (RTIP), meaning that before programming, projects must be identified and evaluated according to regional goals consistent with its adopted RTP; and

WHEREAS, the MCTC prepared its 2025 RTP to conform with the CTC 2024 Regional Transportation Plan Guidelines and to address changes in the transportation planning process resulting from Fixing America's Surface Transportation (FAST) Act, and to demonstrate consistency with State and federal transportation planning requirements and compliance with the California Environmental Quality Act.

WHEREAS, the State Transportation Improvement Program (STIP) Reform Act (SB45) Chapter 622, Statutes of 1997 requires each RTP to serve as the foundation for the Regional Transportation Improvement Program (RTIP), meaning that before programming, projects must be identified and evaluated according to regional goals consistent with its adopted RTP; and

NOW, THEREFORE, BE IT RESOLVED that the Modoc County Transportation Commission adopted the 2025 RTP October 7, 2025 and does hereby adopt Resolution 25-06 2025 Regional Transportation Plan for the Modoc County region.

PASSED AND ADOPTED by the following vote of the MCTC of Modoc County, State of California, at a public meeting held on the 2nd day of December, 2025:

AYES: Commissioners:

NOES: None

ABSENT: Commissioners:

John Dederick, Chairman
Modoc County Transportation Commission

ATTEST:

Debbie Pedersen, Executive Director

MODOC COUNTY TRANSPORTATION COMMISSION

RESOLUTION No. 25-07

2026 Modoc Regional Transportation Improvement Program (RTIP)

WHEREAS, the MCTC is responsible to program and administer some programs for regional transportation projects consistent with 2025 Regional Transportation Plan and;

WHEREAS the RTIP is programmed by the California Transportation Commission (CTC) and included within the 2026 State Transportation Improvement Program (STIP), and submitted to Federal Highways Administration for inclusion in the Federal Transportation Improvement Program (FTIP) and;

WHEREAS, the MCTC Technical Advisory Committee has carefully considered and recommends a 2026 Modoc Regional Transportation Improvement Program, programming the region's County Share of Planning, Programming, and Monitoring (\$113 million) and agencies to submit RTIP's by December 15, 2025, and;

WHEREAS, a Project Study Report (or its equivalent) and requisite programming, documents have been or will be prepared for all listed projects (below) to comply with the revised STIP Guidelines (CTC Resolution G-23-58).

NOW, THEREFORE, BE IT RESOLVED that the Modoc County Transportation Commission hereby adopts its 2026 Modoc RTIP to program the following funds to the projects as follows:

Modoc County 2026 RTIP														
		New Programming by Fiscal Year					Programming by Component					2026 MCTC STIP	State/Fed Funds	Comments
Project Title	Current	26-27	27-28	28-29	29-30	30-31	R/W	CON	E&P	PS&E	CE			
PPM - New %	47	47	47	38	38	37		113				\$ 94	State	5% of County Share

BE IT FURTHER RESOLVED, that the Modoc County Transportation Commission authorizes the Executive Director to submit the Modoc 2026 RTIP accompanied with the required programming documents, and to make minor changes as needed as requested by Caltrans and CTC staff.

PASSED AND ADOPTED this 2nd day of December 2025 by the following vote:

AYES: Commissioners:

NOES: None

ABSENT: Commissioners:

John Dederick, Chair

ATTEST:

Debbie Pedersen, Executive Director

As of printing, the audits have not been received.

If they are received prior to the meeting,
we will distribute them.

If they are not available, we will defer the audits to the
February 3, 2026 meeting.



Modoc County Transportation Commission PARS Retirement Plan



June 30, 2025 GASBS 68 Accounting Information As of Measurement Date June 30, 2024 Based on the June 30, 2024 Actuarial Valuation

Katherine Moore, ASA, MAAA
Joseph Herm
Foster & Foster, Inc.

September 12, 2025

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Applicable Dates

Applicable Dates and Periods

	Fiscal Year Ended June 30, 2025
■ Measurement date	June 30, 2024
■ Measurement period	July 1, 2023 to June 30, 2024
■ Actuarial valuation date	June 30, 2024



September 12, 2025

1
GASBS 68

Modoc County Transportation Commission

Note Disclosures

Plan Information

	Fiscal Year Ended June 30, 2025
■ Plan type	Agent Multiple Employer
■ Pension trust	Yes
■ Special funding situation	No
■ Nonemployer contributing entities	No



September 12, 2025

2
GASBS 68

Modoc County Transportation Commission

Note Disclosures

Expected Long-Term Rate of Return

	Target Allocation PARS-Balanced	Expected Real Rate of Return
■ Asset Class Component		
● Global Equity	60%	4.56%
● Fixed Income	35%	0.78%
● Cash	5%	(0.50%)
■ Assumed Long-Term Rate of Inflation		2.50%
■ Expected Long-Term Net Rate of Return, Rounded		5.75%

The long-term expected real rates of return are presented as geometric means.



September 12, 2025

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GASBS 68

Modoc County Transportation Commission

Note Disclosures

Covered Participants

At June 30, 2024, the measurement date, the following numbers of participants were covered by the benefit terms:

	Number of Covered Participants
■ Inactives currently receiving benefits	2
■ Inactives entitled to but not yet receiving benefits	-
■ Active employees	2
■ Total	4



September 12, 2025

4
GASBS 68

Modoc County Transportation Commission

Note Disclosures

Net Pension Liability/(Asset)

	Fiscal Year Ended	
	6/30/24	6/30/25
	Measurement Date 6/30/23	Measurement Date 6/30/24
■ Total Pension Liability (TPL)	\$ 265,201	\$ 255,343
■ Fiduciary Net Position (FNP)*	253,852	304,606
■ Net Pension Liability (NPL)	11,349	(49,263)
■ Funded status (FNP/TPL)	95.7%	119.3%

* Audited Fiduciary Net Position from "Public Agency Retirement System CA Trusts California Defined Benefit Pension Plan Program: Schedule of Changes in Fiduciary Net Position by Plan"



September 12, 2025

5
GASBS 68

Modoc County Transportation Commission

Note Disclosures

Changes in Net Pension Liability/(Asset)

	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
■ Balance at 6/30/24 (6/30/23 measurement date)	\$ 265,201	\$ 253,852	\$ 11,349
■ Changes for the year			
● Service Cost	29,891	-	29,891
● Interest	16,774	-	16,774
● Changes of benefit terms	-	-	-
● Actual vs. expected experience	(49,790)	-	(49,790)
● Assumption changes	-	-	-
● Contributions - employer*	-	24,935	(24,935)
● Contributions - employee	-	10,708	(10,708)
● Net investment income	-	30,441	(30,441)
● Benefit payments	(6,733)	(6,733)	-
● Administrative expenses	-	(8,597)	8,597
■ Net Changes	(9,858)	50,754	(60,612)
■ Balance at 6/30/25 (6/30/24 measurement date)	\$ 255,343	\$ 304,606	\$ (49,263)

* See the measurement period column on page 20 for details.



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GASBS 68

Modoc County Transportation Commission

Note Disclosures

Sensitivity of Net Pension Liability/(Asset)

■ **Changes in the Discount Rate**

	Discount Rate		
	1% Decrease (4.75%)	Current Rate (5.75%)	1% Increase (6.75%)
■ Net Pension Liability	\$ (9,292)	\$ (49,263)	\$ (81,768)



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Modoc County Transportation Commission

Note Disclosures

Pension Expense/(Income) for Fiscal Year

	2024/25
	Measurement Period 2023/24
■ Pension Expense/(Income)*	\$ 18,534

* See page 26 for pension expense detail, which is not a required disclosure.



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Modoc County Transportation Commission

Note Disclosures

Deferred Outflows/Inflows Balances at June 30, 2025

	June 30, 2025	
	Deferred Outflows of Resources	Deferred Inflows of Resources
■ Differences between expected and actual experience	\$ 3,084	\$ 67,907
■ Changes in assumptions	5,490	660
■ Net difference between projected and actual earnings on plan investments*	-	2,920
■ Employer contributions made subsequent to the measurement date**	31,518	-
■ Total	40,092	71,487

* Deferred Inflows and Outflows combined for footnote disclosure.

** See page 20 for details.



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Modoc County Transportation Commission

Note Disclosures

Recognition of Deferred Outflows and Inflows of Resources in Future Pension Expense

FYE June 30	Deferred Outflows/(Inflows) of Resources
■ 2026	\$ (11,660)
■ 2027	(5,793)
■ 2028	(16,141)
■ 2029	(16,139)
■ 2030	(7,322)
■ Thereafter	(5,858)



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Modoc County Transportation Commission

Note Disclosures

Significant Actuarial Assumptions Used for Total Pension Liability

Actuarial Assumption	June 30, 2024 Measurement Date
■ Actuarial Valuation Date	■ June 30, 2024
■ Contribution Policy	■ Commission contributes full ADC
■ Discount Rate and Long-Term Expected Rate of Return on Assets	■ 5.75% at June 30, 2024 ■ 5.75% at June 30, 2023 ■ Expected Commission contributions projected to keep sufficient plan assets to pay all benefits from trust
■ General Inflation	■ 2.50% annually
■ Mortality, Retirement, Disability, Termination	■ CalPERS 2000-2019 Experience Study
■ Mortality Improvement	■ Mortality projected fully generational with Scale MP-2021
■ Salary Increases	■ Aggregate - 2.75% annually ■ Merit - CalPERS 2000-2019 Experience Study



Note Disclosures

Changes Since June 30, 2023 Measurement Date

	June 30, 2024 Measurement Date
■ Changes of assumptions	■ None
■ Changes of benefit terms	■ None



Required Supplementary Information

Schedule of Changes in Net Pension Liability/(Asset) and Related Ratios

	2024/25
	Measurement Period 2023/24
■ Changes in Total Pension Liability	
● Service Cost	\$ 29,891
● Interest	16,774
● Changes of benefit terms	-
● Actual vs. expected experience	(49,790)
● Assumption changes	-
● Benefit payments	(6,733)
■ Net Changes	(9,858)
■ Total Pension Liability (beginning of year)	265,201
■ Total Pension Liability (end of year)	255,343



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Modoc County Transportation Commission

Required Supplementary Information

Schedule of Changes in Net Pension Liability/(Asset) and Related Ratios

	2024/25
	Measurement Period 2023/24
■ Changes in Plan Fiduciary Net Position	
● Contributions - employer	\$ 24,935
● Contributions - employee	10,708
● Net investment income	30,441
● Benefit payments	(6,733)
● Administrative expenses	(8,597)
● Other changes	-
● Net Changes	50,754
■ Plan Fiduciary Net Position (beginning of year)	253,852
■ Plan Fiduciary Net Position (end of year)	304,606



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Modoc County Transportation Commission

Required Supplementary Information

Schedule of Changes in Net Pension Liability/(Asset) and Related Ratios

	2024/25
	Measurement Date 6/30/2024
■ Net Pension Liability/(Asset)	\$ (49,263)
■ Fiduciary Net Position as a percentage of the Total Pension Liability	119.3%
■ Covered employee payroll*	80,816
■ Net Pension Liability as a percentage of covered employee payroll	-61.0%

* For the 12-month period ended on June 30, 2024 (Measurement Date).
As reported by the Commission.



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Modoc County Transportation Commission

Required Supplementary Information

Schedule of Employer Contributions

	Fiscal Year 2024/25
■ Actuarially Determined Contribution (ADC)	\$ 22,579
■ Contributions in relation to the actuarially determined contribution*	31,518
■ Contribution deficiency/(excess)	(8,939)
■ Covered employee payroll**	93,506
■ Contributions as a percentage of covered employee payroll	33.7%

* See page 20 for details.

** For the 12-month period ended on June 30, 2025 (fiscal year end).
As reported by the Commission.



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Modoc County Transportation Commission

Required Supplementary Information

Notes to Schedule of Employer Contribution **Methods and Assumptions for** **2024/25 Actuarially Determined Contribution**

■ Valuation Date	■ June 30, 2022
■ Actuarial Cost Method	■ Entry Age Normal, Level % of pay
■ Amortization Method	■ Level % of pay
■ Amortization Period	■ 9-year fixed period for 2024/25
■ Asset Valuation Method	■ Market value of assets
■ Discount Rate	■ 5.75%
■ General Inflation	■ 2.50%
■ Mortality	■ CalPERS 2000-2019 Experience Study
■ Mortality Improvement	■ Mortality projected fully generational with Scale MP-2021



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Modoc County Transportation Commission

Actuarial Certification

This report presents the Modoc County Transportation Commission PARS Retirement Plan 2024/25 disclosure under Governmental Accounting Standards Board Statement No. 68 (GASBS 68). This report may not be appropriate for other purposes, although it may be useful to the Commission for the Plan's financial management.

This report is based on information provided by the Commission which we relied on and did not audit. Additional information on the actuarial valuation can be found in the June 30, 2024 actuarial valuation report.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as: plan experience differing from that anticipated by the assumptions; changes in assumptions; changes expected as part of the natural progression of the plan; and changes in plan provisions or applicable law. Actuarial models necessarily rely on the use of estimates and are sensitive to changes. Small variations in estimates may lead to significant changes in actuarial measurements. Due to the limited scope of this assignment, we did not perform an analysis of the potential range of such measurements.

To the best of my knowledge, this report is complete and accurate and has been conducted using generally accepted actuarial principles and practices and complies with applicable Actuarial Standards of Practice. Additionally, in my opinion, actuarial methods and assumptions comply with GASBS 68. As the actuary, I have recommended the assumptions used in this report, and I believe they are reasonable. As a member of the American Academy of Actuaries meeting the Academy Qualification Standards, I certify the actuarial results and opinions herein.

Respectfully submitted,

Katherine Moore

Katherine Moore, ASA, MAAA
Foster & Foster, Inc.
September 12, 2025



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Modoc County Transportation Commission

Supporting Calculations

Employer Contributions

	Measurement Period	Measurement Date to FYE	Prior Measurement Date to Prior FYE
	7/1/23 to 6/30/24	7/1/24 to 6/30/25	Same as Measurement Period
■ Trust contributions	\$ 16,338	\$ 22,663	\$ 16,338
■ Benefit payments paid outside of trust	-	-	-
■ Administrative expenses paid outside of trust	8,597	8,855	8,597
■ Total employer contributions	24,935	31,518	24,935

Measurement period (7/1/23 to 6/30/24): \$24,935

Fiscal year (7/1/24 to 6/30/25): \$31,518



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Modoc County Transportation Commission

Supporting Calculations

Average of the Expected Remaining Service Lives

July 1, 2023 (beginning of the measurement period) was not a valuation date and no census data was available to the actuary as of that date. Therefore, the average of the expected remaining service lives was estimated as follows:

Valuation Date	Total expected remaining service lives	Covered participants	Average of the expected remaining service lives as of valuation date	Average of the expected remaining service lives as of 7/1/23 (not less than 1 yr)
6/30/24	25.2 years	4	6.3 years	6.8 years
6/30/22	21.7 years	3	7.2 years	



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Modoc County Transportation Commission

Supporting Calculations

Recognition of Deferred Outflows/Inflows at June 30, 2025 **Differences between Expected and Actual Experience**

Fiscal Year	Initial Amt	Initial Recog Period	Amount Recognized in Pension Expense for FY							Deferred Balances June 30, 2025	
			24/25	25/26	26/27	27/28	28/29	29/30	30/31+	Outflows	(Inflows)
20/21	9,014	7.6	1,186	1,186	1,186	712	-	-	-	3,084	-
21/22	-	-	-	-	-	-	-	-	-	-	-
22/23	(45,005)	6.9	(6,522)	(6,522)	(6,522)	(6,522)	(5,873)	-	-	-	(25,439)
23/24	-	-	-	-	-	-	-	-	-	-	-
24/25	(49,790)	6.8	(7,322)	(7,322)	(7,322)	(7,322)	(7,322)	(7,322)	(5,858)	-	(42,468)
Total			(12,658)	(12,658)	(12,658)	(13,132)	(13,195)	(7,322)	(5,858)	3,084	(67,907)



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Modoc County Transportation Commission

Supporting Calculations

Recognition of Deferred Outflows/Inflows at June 30, 2025 **Changes of Assumptions**

Fiscal Year	Initial Amt	Initial Recog Period	Amount Recognized in Pension Expense for FY							Deferred Balances June 30, 2025	
			24/25	25/26	26/27	27/28	28/29	29/30	30/31+	Outflows	(Inflows)
20/21	(1,930)	7.6	(254)	(254)	(254)	(152)	-	-	-	-	(660)
21/22	12,849	6.5	1,977	1,977	1,977	987	-	-	-	4,941	-
22/23	969	6.9	140	140	140	140	129	-	-	549	-
23/24	-	-	-	-	-	-	-	-	-	-	-
24/25	-	-	-	-	-	-	-	-	-	-	-
Total			1,863	1,863	1,863	975	129	-	-	5,490	(660)



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Modoc County Transportation Commission

Supporting Calculations

Recognition of Deferred Outflows/Inflows at June 30, 2025 **Projected Versus Actual Earnings on Investments**

Fiscal Year	Initial Amt	Initial Recog Period	Amount Recognized in Pension Expense for FY							Deferred Balances June 30, 2025	
			24/25	25/26	26/27	27/28	28/29	29/30	30/31+	Outflows	(Inflows)
20/21	3,624	5.0	724	-	-	-	-	-	-	-	-
21/22	(29,330)	5.0	(5,866)	(5,866)	-	-	-	-	-	-	(5,866)
22/23	44,936	5.0	8,987	8,987	8,988	-	-	-	-	17,975	-
23/24	(4,573)	5.0	(915)	(915)	(915)	(913)	-	-	-	-	(2,743)
24/25	(15,357)	5.0	(3,071)	(3,071)	(3,071)	(3,071)	(3,073)	-	-	-	(12,286)
Total			(141)	(865)	5,002	(3,984)	(3,073)	-	-	17,975	(20,895)
Net Deferred Outflows/(Inflows)										-	(2,920)

Calculation of initial amount for 2024/25 (2023/24 measurement period):

Projected earnings on investments of \$15,084 (page 27), less

Actual earnings on investments of \$30,441 (net investment income, page 15)



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Modoc County Transportation Commission

Supporting Calculations

Recognition of Deferred Outflows/Inflows in Future Pension Expense

	25/26	26/27	27/28	28/29	29/30	Thereafter 30/31+
■ Differences between Expected and Actual Experience	(12,658)	(12,658)	(13,132)	(13,195)	(7,322)	(5,858)
■ Changes of Assumptions	1,863	1,863	975	129	-	-
■ Projected Versus Actual Earnings on Investments	(865)	5,002	(3,984)	(3,073)	-	-
■ Total	(11,660)	(5,793)	(16,141)	(16,139)	(7,322)	(5,858)



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GASBS 68

Modoc County Transportation Commission

Supporting Calculations

Components of GASBS 68 Pension Expense

	2024/25
	Measurement Period 2023/24
■ Service Cost	\$ 29,891
■ Interest on Total Pension Liability	16,774
■ Projected earnings on investments	(15,084)
■ Employee contributions	(10,708)
■ Administrative expense	8,597
■ Changes of benefit terms	-
■ Recognition of deferred outflows/(inflows)	
● Experience	(12,658)
● Assumptions	1,863
● Asset returns	(141)
■ Pension Expense/(Income)	18,534



Supporting Calculations

Components of GASBS 68 Pension Expense Calculation of Projected Earnings on Investments 2023/24 Measurement Period

	Dollar Amount	Expected Return	Portion of Year	Projected Earnings
■ Fiduciary Net Position (beginning of year)	\$ 253,852	5.75%	100%	\$ 14,596
■ Employer contributions	16,338	5.75%	47%	442
■ Employee contributions	10,708	5.75%	42%	259
■ Benefit payments	(6,733)	5.75%	55%	(213)
■ Administrative expenses	-	5.75%	0%	-
■ Projected earnings				<u>15,084</u>



Supporting Calculations

Components of GASBS 68 Pension Expense **Calculation of Interest on Total Pension Liability** **2023/24 Measurement Period**

	Dollar Amount	Discount Rate	Portion of Year	Interest
■ Total Pension Liability	\$ 265,201	5.75%	100%	\$ 15,249
■ Service Cost	29,891	5.75%	100%	1,719
■ Changes of benefit terms	-	5.75%	0%	-
■ Experience*	(49,790)	5.75%	0%	-
■ Assumption changes	-	5.75%	0%	-
■ Benefit payments	(6,733)	5.75%	50%	(194)
■ Total interest				16,774

* Liability determined as of the end of the measurement period, so no interest charge is applicable.



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Modoc County Transportation Commission

Supporting Calculations

GASBS 68 Balance Equation

	Fiscal Year Ended	
	6/30/24	6/30/25
	Measurement Date 6/30/23	Measurement Date 6/30/24
■ Total Pension Liability	\$ 265,201	\$ 255,343
■ Fiduciary Net Position	253,852	304,606
■ Net Pension Liability/(Asset)	11,349	(49,263)
■ Deferred inflows of resources	32,875	71,487
■ Deferred (outflows) of resources	(24,173)	(8,574)
■ Balance Sheet	20,051	13,650

Check:

■ Balance Sheet 6/30/24	\$ 20,051
● Pension Expense/(Income)	18,534
● Employer Contributions*	(24,935)
■ Balance Sheet 6/30/25	13,650

* See the measurement period column on page 20 for details.



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Modoc County Transportation Commission

**MODOC COUNTY TRANSPORTATION COMMISSION
RESOLUTION No. 25-08**

Calendar Year 2026 Authorized Signatories for Plans and Programs

WHEREAS, the Modoc County Transportation Commission (MCTC) is the Regional Transportation Planning Agency (RTPA) for Modoc County region, serving residents of the County of Modoc and the incorporated City of Alturas;

WHEREAS, it is often required by various plans, programs and funding sources to have a resolution that identifies MCTC's designated signature authorities; and

WHEREAS, various agencies such as the Department of Transportation (Caltrans), Federal Transit Administration (FTA), Federal Highway Administration (FHWA), Office of Homeland Security (OHS) and other agencies require said resolution be provided for fund reimbursement; and

WHEREAS, it is the intent of the MCTC to identify the Executive Director, Chair, or Vice Chair as designated signature authorities for various transportation funds, including but not limited to:

- Local Transportation Funds (LTF)
- State Transit Assistance Funds (STAF)
- Federal Transit Administration (FTA) Section 5304, 5310, 5311, 5311(f), CARES, and CRRSAA funds.
- Regional Surface Transportation Program (RSTP) funds
- Rural Planning Assistance funds programmed through the Overall Work Program
- State / Regional Transportation Improvement Program (STIP / RTIP) funds, including Planning Programming and Monitoring (PPM) funds
- Alternative Transportation Program (ATP) funds
- Senate Bill 125 program – Transit Operations
- State-funded transit project funds including Sustainable Transportation Planning Grants and Restricted Grant Agreements
- American Recovery and Reinvestment Act (ARRA) funds.
- Low Carbon Transit Ops Program (LCTOP)
- SB 1 - State of Good Repair Program (SGR)

WHEREAS, the MCTC directs staff to perform or administer all related work, including but not limited to programming and allocation requests, certificates of assurances, master agreements, fund transfer agreements, acceptance of restricted grant awards and agreements, final expenditure reports, grant proposals and all related work, preparation of grant applications, fixed asset procurement, invoices, reports agency coordination, planning work, amendments, budget updates and minor budget adjustments not exceeding the approved annual budget, correspondence, and California Transportation Commission (CTC) agenda items for STIP projects.

NOW, THEREFORE, BE IT RESOLVED that the MCTC does hereby identify the Executive Director, Chair, or Vice Chair as designated signature authorities for calendar year 2026.

BE IT FURTHER RESOLVED that the MCTC does hereby authorize such persons to act on behalf of the Commission and to execute documents related to any transportation funding program.

PASSED AND ADOPTED this 2nd day of December, 2025 by the following vote:

AYES: Commissioners:

NOES: None

ABSENT: Commissioners:

John Dederick, Chair
Modoc County Transportation Commission

ATTEST:

Debbie Pedersen, Executive Director
Modoc County Transportation Commission

Report to Modoc County Transportation Commission	
Subject Agency Updates and Project Status Reports	Meeting Date December 2, 2025
Presented by Each Respective Agency	Agenda Item 6

a. Alturas Public Works Dept. - City Streets

Warren Farnam/Domnick Budmark

- West C Street (PPNO 2592)
- Nagle Street (PPNO 2593)
- East 4th Street (PPNO 2644)

b. Modoc County Road Dept. - County Roads

Mitch Crosby

- Federal Lands Access Program – Blue Lake construction 2026
- Active Transportation Program Cycle 6 – Cedarville Pedestrian Improvements
- Safe Streets 4 All (SS4A) – CR 1 and 91
- Modoc County Multimodal Plan

c. Caltrans District 2 – Regional Planning Liaison

Skip Clark

d. MCTC -

Debbie Pedersen

Report to Modoc County Transportation Commission	
Subject Staff Update and Calendar	Meeting Date December 2, 2025
Presented by Debbie Pedersen, Executive Director	Agenda Item 7

Staff Updates, Correspondence, and Calendar

Calendar

MCTC Meeting schedule – 1:30 Sage Stage Conference Room, Alturas, CA 96101

- 02/03/26

Modoc TAC Meeting Schedule - 1:00 p.m. Sage Stage Conference Room, 108 S Main St., Alturas

- 01/07/26

Office Holiday Schedule

- Christmas Eve and Day – 12/24-25/25
- New Years Eve and Day –12/31/25 and 01/01/26
- Martin Luther King Day – 01/19/26