



## Item #14-5-10 Action

### SACOG Board of Directors

May 22, 2014

#### Final Budgets for Fiscal Year 2014-15

**Issue:** The Final Fiscal Year 2014-15 Budgets are ready for adoption.

**Recommendation:** Because there was no quorum, the Government Relations & Public Affairs Committee did not take an official vote on this item. However, the Committee agreed to send this item forward to the Board without any objections. Staff recommends that the Board adopt the final FY 2014-15 budgets.

**Committee Action/Discussion:** SACOG manages two primary budgets. The first and largest budget is SACOG's basic Operations Budget to cover the Overall Work Program (OWP) activities. The Operations Budget is funded mainly through several continuing federal and state revenue sources, supplemented by short-term specific discretionary and non-discretionary grants and contracts. The second budget, the Board and Advocacy Budget, is much smaller and covers Board costs such as per diem and mileage expenses, as well as the agency's state and federal advocacy efforts. The Board and Advocacy Budget is primarily funded by annual dues payments from SACOG member cities and counties and a portion of SACOG's interest earnings, consistent with federal and state requirements.

Since the draft budgets were released in April for a thirty (30) day public review period, the following technical refinements have been made:

- (1) Added \$745,000 in pass-through revenue from the Department of Transportation State Highway Operation and Protection Program (SHOPP) to project 14-004-07 (Transit Technical Assistance and Programming) to support transit operations during the Fix 50 project.
- (2) Added \$125,000 in revenue to project 14-002-11 (Urban Footprint Statewide Collaboration and Maintenance) from the Strategic Growth Council (Prop 84) for consultant services to perform additional work on SACOG's Urban Footprint model.

These revenue sources were also added via Amendment #3 (Action Item #2) to the FY 2013-14 budget. They are included in the FY 2014-15 budget to ensure the funding remains available should it not be fully expended in FY 2013-14.

- (3) Replaced projected Board and Advocacy Budget FY 12-13 year-end reserve balance with actual year-end balance. Because of this change, the projected year-end reserve balance for FY 14-15 is now \$77,600 instead of \$76,200.
- (4) SACOG received comments from California Department of Transportation requesting minor changes to various projects. The comments did not affect the overall FY 2014-15 budget totals. A summary of comments and SACOG's response to comments can be found in Attachment H.

#### SACOG Operations Budget

SACOG staff is very pleased to present an Operations Budget that balances current year revenues with current year expenditures. This achievement is due to a variety of actions that were initiated over the past eight years, with particular emphasis in the last five budget cycles, and is largely attributable to four main factors: cost

containment measures relating to staffing, overhead cost, and legal expenses; concessions from a cooperative Employee Association; discretionary grant awards through staff's entrepreneurial efforts with state and federal agencies; and some modest increases in federal and local funds.

By way of background, in FY 2010-11, for the first time, the Board authorized the use of \$1 million out of SACOG's approximately \$6 million in reserve funds to cover costs in the FY 2010-11 Operations Budget. At that time, staff estimated that the sunsetting of earmarks/grants and the reduction in Local Transportation Fund (LTF) planning and administration due to the decline in sales taxes likely also would require SACOG to draw on approximately \$500,000 in reserves in each of FY 2011-12 and FY 2012-13.

In fact, rather than using up to \$2 million in reserves over the three fiscal years—FY 2010-11, FY 2011-12, and FY 2012-13—staff is now projecting to see a small increase in fund balance at the end of FY 2013-14. A brief recap of each year is presented below.

- FY 2010-11: While the original Operations Budget projected reserve spending of just over \$1 million, year end fund balance actually increased by \$987,395. It should be noted that \$386,012 of this amount was due to surplus recovery of indirect costs which, as noted below, is being adjusted in FY 2012-13.
- FY 2011-12: While the original Operations Budget projected reserve spending of approximately \$850,000, the year-end fund balance reduction was \$618,776 after cost-containment actions were taken.
- FY 2012-13: The adopted Operations Budget balanced current year revenues and expenses except only for an indirect cost or overhead adjustment from FY 2010-11. Essentially, SACOG received \$386,000 in excess revenues for indirect expenses in FY 2010-11 that were adjusted for in FY 2012-13. By year end, the need for reserve spending increased modestly to \$440,000, due to slower spending on grants that were delayed until the current fiscal year.
- FY 2013-14: The adopted Operations Budget projected a surplus of current year revenues after covering expenses. Additionally, the adopted budget included the recovery of \$148,000 in indirect (overhead) costs from FY 2011-12.

Staff continues to track year-to-date progress on the current year budget. Partially due to staff availability constraints from unfilled positions and delays requested from external project partners, a few grant-funded projects are occurring more slowly than anticipated. The slower grant-funded activity could result in an increase in spending in core (non-grant) accounts and a reduction in the projected surplus. However, any such increase will be offset by an increase in grant revenues in FY 2014-15, as SACOG completes those grant funded projects. It should also be noted that if the economy continues to improve, an increase in planning and administration revenues derived from a sales tax source (LTF) could add to any surplus in the FY 2014-15 year-end budget.

As summarized in the preceding bullets, over five years, there is a positive fund balance with no use of reserve funds. Notwithstanding the foregoing, due largely to expiration of several grants, very preliminary projections for FY 2015-16 forecast a likely deficit. It should be noted, however, that no additional contract or grant revenues not already in hand are included in the revenue part of that forecast, almost certainly an overly conservative assumption. In the past, we have substantially closed or eliminated gaps of that size during the 15 months that transpire before the next year's budget is adopted.

Staff will monitor revenue trends and will continue to evaluate additional resource needs in FY 2014-15. At the same time there is active monitoring of identified funding sources, staff will also continue to pursue entrepreneurial opportunities for new revenues.

## **Board and Advocacy Budget**

The Board of Directors and Advocacy Budget is much smaller than, and separate from, the Operations Budget because it funds activities that cannot be funded with state and federal funds, including Board per diem and other expenses, as well as state and federal advocacy work.

For FY 2009-10, we provided a 20 percent reduction in member dues in recognition of the challenging economic times, and we have held dues constant at 20 percent below the FY 2009-10 member dues formula, which is based on population estimates and increases in the Consumer Price index. This final Budget continues the dues reduction for FY 2014-15, but this is only possible due to the following cost reduction strategies implemented over the last several years:

1. A reduction in professional association membership dues.
2. Continuing the significant restructuring of both our state and federal advocacy contracts. Over the last several years, the contracts were reduced by over 60 percent, as the agency has relied on its strong internal resources at the state and federal levels.

These cost reductions are especially essential this year because it is the sixth year of the member dues reductions. Increased staff activity this year on issues related to federal transportation funding, member services, and topical policy areas, such as flood and water, are projected to reduce the account's reserves by \$117,600. At the end of Fiscal Year 2014/15, the Fund reserves balance is projected to be at \$77,600.

Approved by:

Mike McKeever  
Chief Executive Officer

MM:ts

Attachment A: Summary of Revenues and Expenditures, which is a summary of the Overall Work Program activity, Board and Advocacy Budgeted costs, and the expected equipment costs

Attachment B: Summary of Overall Work Program (OWP) Revenue Sources which provide more revenue detail broken out in various categories, like federal, state, local, etc.

Attachment C: FY 2014-15 Total Overall Work Program Direct Services and Pass Through Project Revenue Estimates that identifies revenue sources by certain categories, and is formatted for the benefit of our federal and state funding agencies

Attachment D: FY 2014-15 Total Overall Work Program Direct Services and Pass Through Project Cost Estimates that identifies costs by budget category, and is formatted for the benefit of our federal and state funding agencies

Attachment E: Indirect costs information used and applied against the projects in the OWP, which also reflects the proposed indirect rate used for FY 2014-15

Attachment F: Board and Advocacy Budget for FY 2014-15

Attachment G: Equipment Expenditures Budget for FY 2014-15

Attachment H: Draft Overall Work Program FY 2014-15 Response to Comments

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**SACRAMENTO AREA COUNCIL OF GOVERNMENTS**  
**Fiscal Year 2014 - 2015**  
**SUMMARY OF REVENUES AND EXPENDITURES**

**REVENUES:****Overall Work Program:**

Federal	\$	25,689,853
State		3,614,433
Local		7,292,868
Services to Others		2,359
In-Kind & Matching Funds from Others		1,341,626
Use of SACOG Managed Fund Committed to Projects		1,797,000
Use of SACOG Undesignated Fund Balance		-
<b>Subtotal - OWP Revenues</b>	<b>\$</b>	<b>39,738,139</b>

**Board of Directors and Advocacy**

Member Dues and travel costs	\$	284,270
Use of Board of Directors Committed Fund Balance		117,630
Interest		10,000
<b>Subtotal - Board and Advocacy Revenues</b>	<b>\$</b>	<b>411,900</b>

**Capital Assets**

Use of SACOG Undesignated Fund Balance for Equipment	\$	83,536
Tenant Improvements (AKT)		76,464
<b>Subtotal - Capital Asset Revenues</b>	<b>\$</b>	<b>160,000</b>

<b>TOTAL REVENUES</b>	<b>\$</b>	<b>40,310,039</b>
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**EXPENDITURES:\*****Overall Work Program:**

Direct Labor and Benefits	\$	6,367,837
Direct Consulting Costs		11,055,953
Direct Pass - through to Other Agencies		15,264,692
Direct Equipment and Software (Connect Card project)		403,246
Direct Pass - through SACOG Managed Fund Project Expenditures		1,797,000
Direct Other Costs (Printing, meetings, etc)		1,913,664
Indirect Costs* (allocated amount)		3,067,387
Indirect Costs carry forward amount from FY 12-13		(131,639)
<b>Total OWP Expenditures</b>	<b>\$</b>	<b>39,738,139</b>

<b>Board of Directors and Advocacy Costs</b>	<b>\$</b>	<b>411,900</b>
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<b>Capital Asset Costs</b>	<b>\$</b>	<b>160,000</b>
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<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>40,310,039</b>
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<b>Subtotal - Total Revenues Less Total Expenditures</b>	<b>\$</b>	<b>-</b>
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\* Some costs will carryforward into future years. Future costs are offset by revenues.

\* SACOG does not budget for depreciation. However, it is included in the indirect costs for calculation of the Indirect Cost rate. Estimated depreciation = \$36,000 annually.

**SACRAMENTO AREA COUNCIL OF GOVERNMENTS**  
**Fiscal Year 2014-15**  
**SUMMARY OF OVERALL WORK PROGRAM (OWP) REVENUE SOURCES**

			Percentage of Total
<b>Federal Funding:</b>	<b>\$</b>	<b>25,689,853</b>	<b>64.65%</b>
Federal Highway Administration - Metropolitan Planning (PL)	2,850,000		
Federal Transit Administration (Section 5303)	945,000		
Federal Transit Administration (Section 5304)	249,866		
Federal Transit Administration (Section 5307)	130,000		
Federal Transit Administration (Section 5316 and 5317 pass-through)	3,135,078		
FHWA State Planning & Research (SPR Partnership)	166,787		
Congestion Mitigation and Air Quality	17,545,166		
Regional Surface Transportation Program	464,809		
FTA Funds for Fee for JARC Programs	203,147		
<b>State of California Funding:</b>	<b>\$</b>	<b>3,614,433</b>	<b>9.10%</b>
Planning, Programming, Monitoring	827,000		
High Occupancy Vehicle Fines	20,000		
Strategic Growth Council - Prop 84 Funding	397,636		
Caltrans Safe Routes to School	160,000		
State of California Food and Agriculture	305,997		
Public Transportation Modernization, Improvement & Service Enhancement Account (PTMSEA)	1,903,800		
<b>Local Funds:</b>	<b>\$</b>	<b>7,292,868</b>	<b>18.35%</b>
Transportation Development Act - Planning & Administration	2,739,961		
Placer County Transportation Planning Agency (PCTPA) & El Dorado County Transportation Commission (EDCTC)	424,757		
Other Local Revenues (grants, etc.)	3,208,889		
Capitol Valley Regional SAFE (SAFE)	919,260		
<b>Services to Others:</b>	<b>\$</b>	<b>2,359</b>	<b>0.01%</b>
Capitol Valley Regional SAFE (SAFE)			
Glenn County SAFE	2,359		
Sacramento County (ALUC)	0		
<b>In-Kind Funds from Others:</b>	<b>\$</b>	<b>1,341,626</b>	<b>3.38%</b>
SECAT Program	1,129,795		
Transportation Management Associations (TMAs)	145,278		
Remaining in-kind	66,553		
<b>Total Current Year Funds</b>	<b>\$</b>	<b>37,941,139</b>	<b>95.50%</b>
Use of SACOG Managed Fund Committed to Projects	1,797,000	<b>1,797,000</b>	4.52%
Use of SACOG Undesignated Fund Balance		-	0.00%
<b>Total Use of Fund Balance</b>	<b>\$</b>	<b>1,797,000</b>	<b>4.53%</b>
<b>Total OWP Revenues</b>	<b>\$</b>	<b>39,738,139</b>	<b>100.00%</b>

FY 2014-15 Total Overall Work Program Direct Services and Pass Through Project Revenue Estimates

Element	Project #	Project	Total Expenditures	Difference (Revs - Expend)	Total Revenues	FHWA PL Toll Credit Match	FTA 5303 Toll Credit Match	FHWA PL <sup>1</sup>	FTA 5303 <sup>2</sup>	FTA 5304	FTA 5307	FTA 5316/17 (JARC/NF)	FHWA State Planning & Research (SPR Partnership Planning)	CMAQ	RSTP	Planning/ Programming/ Monitoring	Prop 84 Funding for SGC #1 and #2 and Urban Footprint	In-Kind or Matching funds from Others	4-County TDA - Required Minimum	4-County TDA - Over Match or Other	Two County RPA funds	Use of Unassigned Fund Balance for SACOG Managed Fund transactions	PTMISEA Matching Funds	Other Amount	Description			
001 Government Relations, Public Affairs and Administration	001-01	Interagency Relations	\$ 293,347	\$ -	\$ 293,347	\$ 24,562	\$ 9,085	\$ 214,144	\$ 79,204																			
	001-02	Program Management	\$ 976,591	\$ -	\$ 976,591	\$ 72,392	\$ 26,775	\$ 631,140	\$ 233,436												\$ 112,015							
	001-03	Multi-Agency Planning and Coordination	\$ 240,015	\$ -	\$ 240,015	\$ 20,097	\$ 7,433	\$ 175,211	\$ 64,804																			
	001-04	Legislative Analysis	\$ 81,902	\$ -	\$ 81,902	\$ 6,858	\$ 2,536	\$ 59,789	\$ 22,114																			
	001-05	Education, Outreach and Marketing	\$ 360,890	\$ -	\$ 360,890	\$ 30,218	\$ 11,176	\$ 263,450	\$ 97,440																			
002 Long-Range Transportation Planning	002-01	Model Development	\$ 60,808	\$ -	\$ 60,808	\$ 3,417	\$ 1,264	\$ 29,790	\$ 11,018																\$ 20,000	HOV Fines		
	002-02	Pedestrian and Bicycle Planning	\$ 69,597	\$ -	\$ 69,597	\$ 5,827	\$ 2,155	\$ 50,806	\$ 18,791																			
	002-03	Regional Forecasting	\$ 157,989	\$ -	\$ 157,989	\$ 13,229	\$ 4,893	\$ 115,332	\$ 42,657																			
	002-04	Major Investment Studies	\$ 49,035	\$ -	\$ 49,035	\$ 4,106	\$ 1,519	\$ 35,796	\$ 13,239																			
	002-05	Coordinated Human Services Transportation Plan and Paratransit	\$ 6,070	\$ -	\$ 6,070	\$ -	\$ -	\$ -	\$ -																	\$ 6,070		
	002-06	Goods Movement/Freight Planning	\$ 10,083	\$ -	\$ 10,083	\$ -	\$ -	\$ -	\$ -																		\$ 10,083	
	002-07	Regional Household Travel Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																			
	002-10	Model Development - Fine-Grained Networks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																			
	002-11	Urban Footprint Statewide Collaboration and Maintenance	\$ 174,574	\$ -	\$ 174,574	\$ 4,151	\$ 1,535	\$ 36,189	\$ 13,385									\$ 125,000										
	002-12	Planning Support Tools	\$ 186,956	\$ -	\$ 186,956	\$ 21,444	\$ -	\$ 186,956	\$ -																			
	003 Short-Range Transportation Planning and Studies	003-01	Central California Traction Company Preservation and Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																		
003-02		Complete Streets	\$ 4,904	\$ -	\$ 4,904	\$ -	\$ -	\$ -	\$ -																	\$ 4,904		
003-03		Sacramento Regional Transit District Planning	\$ 4,686	\$ -	\$ 4,686	\$ -	\$ -	\$ -	\$ -																	\$ 4,686		
003-04		Downtown Sacramento Transit Circulation and Facilities Plan	\$ 1,830	\$ -	\$ 1,830	\$ -	\$ -	\$ -	\$ -																	\$ 1,830		
003-05		not in use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																			
003-06		Safe Routes to School	\$ 160,000	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ -																	\$ 160,000	Safe Routes to School Grant	
003-14		Bicycle Trip Planner and Maps	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																			
003-15		Paratransit Short Range Transit Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																			
003-16		YCTD Short Range Transit Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																			
003-18		Unitrans Short Range Transit Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																			
003-19		SACOG Transit Intern	\$ 30,575	\$ -	\$ 30,575	\$ -	\$ -	\$ -	\$ -	\$ 27,068											\$ 3,507						\$ 3,507	
003-20		CalVans JPA Implementation	\$ 203,147	\$ -	\$ 203,147	\$ -	\$ -	\$ -	\$ -																	\$ 203,147	SACOG TDA match JARC Funds	
003-21		Transit Grant Coordination and MAP 21 Implementation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																		
003-22		Proposition 1B Transit Program Administration	\$ 28,473	\$ -	\$ 28,473	\$ -	\$ -	\$ -	\$ -																		\$ 28,473	
003-23	Connectivity Study to Improve Healthcare Access	\$ 88,383	\$ -	\$ 88,383	\$ -	\$ -	\$ -	\$ -	\$ 76,075											\$ 12,308						\$ 12,308		
003-24	Yuba-Sutter Transit Short Range Transit Plan	\$ 96,013	\$ -	\$ 96,013	\$ -	\$ -	\$ -	\$ -	\$ 85,000									\$ 5,507		\$ 5,506						\$ 5,506	In-Kind match from Yuba-Sutter Transit	
003-25	SACOG Connect Card Transit Planning Student Internship	\$ 24,857	\$ -	\$ 24,857	\$ -	\$ -	\$ -	\$ -	\$ 19,698											\$ 2,552	\$ 2,607					\$ 2,607		
003-26	SCT/LINK Short Range Transit Plan	\$ 83,878	\$ -	\$ 83,878	\$ -	\$ -	\$ -	\$ -																	\$ 83,878	Sac County TDA for SACOG staff time		
003-27	CycleTracks Data Collection	\$ 278,809	\$ -	\$ 278,809	\$ -	\$ -	\$ -	\$ -							\$ 278,809													
004 Continuing Transportation Services Impementation	004-01	Regional Air Quality Planning	\$ 137,208	\$ -	\$ 137,208	\$ -	\$ -	\$ -	\$ -																	\$ 137,208		
	004-02	Federal and State Programming	\$ 420,673	\$ -	\$ 420,673	\$ -	\$ -	\$ -	\$ -							\$ 420,673										\$ 420,673		
	004-03	Regional Transportation Monitoring	\$ 141,911	\$ -	\$ 141,911	\$ -	\$ -	\$ -	\$ -																	\$ 141,911		
	004-04	Rural Transportation Planning Coordination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																			
	004-05	Passenger Rail Improvements	\$ 38,028	\$ -	\$ 38,028	\$ 3,184	\$ 1,178	\$ 27,761	\$ 10,268																			
	004-06	Connect Card Implementation	\$ 1,668,966	\$ -	\$ 1,668,966	\$ -	\$ -	\$ -	\$ -	\$ 1,335,166														\$ 333,800		\$ 333,800	\$289k Roseville and \$224k from El Dorado Transit	
	004-07	Transit Technical Assistance and Programming	\$ 1,102,512	\$ -	\$ 1,102,512	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ 101,258										\$ 126,254				\$ 745,000	Fix 50 pass-through funding		
004-09	Connect Card On-Board Transit Survey	\$ 17,833	\$ -	\$ 17,833	\$ -	\$ -	\$ -	\$ -												\$ 17,833						\$ 17,833		
005 Land Use and Housing Plan	005-01	Sacramento Region Blueprint Implementation	\$ 95,157	\$ -	\$ 95,157	\$ 7,968	\$ 2,947	\$ 69,465	\$ 25,692																			
	005-02	Regional Land Use Monitoring	\$ 184,371	\$ -	\$ 184,371	\$ 15,438	\$ 5,710	\$ 134,591	\$ 49,780																			
	005-03	Regional Housing Needs Plan	\$ 10,708	\$ -	\$ 10,708	\$ -	\$ -	\$ -	\$ -																	\$ 10,708		
	005-04	Community Design Program	\$ 29,196	\$ -	\$ 29,196	\$ 3,349	\$ -	\$ 29,196	\$ -																			
	005-05	Rural-Urban Connections Strategy	\$ 451,330	\$ -	\$ 451,330	\$ 36,185	\$ 15,583	\$ 315,471	\$ 135,859																			
	005-06	Airport Land Use Commission - General	\$ 17,273	\$ -	\$ 17,273	\$ -	\$ -	\$ -	\$ -																		\$ 17,273	
	005-08	Airport Land Use Compatibility Plan Update for SMF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																			
	005-09	Rural-Urban Connections Strategy/Sustainable Communities Study	\$ 104,725	\$ -	\$ 104,725	\$ -	\$ -	\$ -	\$ -																	\$ 104,725	California Food and Agriculture Grant	
	005-10	Specialty Crop Block Grant Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																			
	005-11	ALUCP/Sacramento County/MCC	\$ 62,219	\$ -	\$ 62,219	\$ -	\$ -	\$ -	\$ -																		\$ 62,219	
	005-12	Challenge Grant with SHRA for Food HUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																		\$ 50,000	Local funding for master plan
	005-13	Specialty Crop Block Grant Program #2	\$ 201,272	\$ -	\$ 201,272	\$ -	\$ -	\$ -	\$ -																	\$ 201,272	California Food and Agriculture Grant	
	005-15	Connector Regional Open Space Inventory Plan	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -																	\$ 200,000	JPA funding through ECOS legal settlement	
	005-16	Base Year Update (2012)	\$ 180,093	\$ -	\$ 180,093	\$ 15,079	\$ 5,577	\$ 131,468	\$ 48,625																			
005-17	Next Economy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																				
005-18	SACSIM15 Development	\$ 115,102	\$ -	\$ 115,102	\$ -	\$ -	\$ -	\$ -																		\$ 115,102		
005-19	Economic Issues of Older Suburban Communities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																				
006 Metropolitan Transportation Plan/Sustainable Communities Strategy Implementation	006-01	not in use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																			
	006-02	not in use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																			
	006-03	MTP/SCS Regional EIR	\$ 628,845	\$ -	\$ 628,845	\$ 9,379	\$ 3,469	\$ 81,771	\$ 30,244																			

Element	Project #	Project	Total Expenditures	Difference (Revs - Expend)	Total Revenues	FHWA PL Toll Credit Match	FTA 5303 Toll credit Match	FHWA PL <sup>1</sup>	FTA 5303 <sup>2</sup>	FTA 5304	FTA 5307	FTA 5316/17 (JARC/NF)	FHWA State Planning & Research (SPR Partnership Planning)	CMAQ	RSTP	Planning/ Programming/ Monitoring	Prop 84 Funding for SGC #1 and #2 and Urban Footprint	In-Kind or Matching funds from Others	4-County TDA - Required Minimum	4-County TDA - Over Match or Other	Two County RPA funds	Use of Unassigned Fund Balance for SACOG Managed Fund transactions	PTMISEA Matching Funds	Other Amount	Description			
009 Miscellaneous Other Funding	009-01	not in use	\$ -	\$ -	\$ -	\$ -	\$ -																					
	009-02	not in use	\$ -	\$ -	\$ -	\$ -	\$ -																					
	009-03	not in use	\$ -	\$ -	\$ -	\$ -	\$ -																					
	009-04	SRTD Green Line SITF Segment	\$ -	\$ -	\$ -	\$ -	\$ -																					
	009-05	Downtown Riverfront Streetcar	\$ 8,570,000	\$ -	\$ 8,570,000	\$ -	\$ -							\$ 5,000,000										\$ 1,570,000	\$ 2,000,000	FTA/Sac Regional Transit District Local funding contributions from Sac		
	009-06	Green Line Planning	\$ -	\$ -	\$ -	\$ -	\$ -																					
	009-07	Interregional TDM Action Plan	\$ 185,613	\$ -	\$ 185,613	\$ -	\$ -																			\$ 185,613	SJCOG lead for Planning Partnership Grant	
	009-08	Interjurisdictional Traffic Impact Mitigation Management	\$ 222,387	\$ -	\$ 222,387	\$ -	\$ -							\$ 166,787					\$ 55,600								Sutter County Funds	
	009-09	Regional High Resolution Imagery	\$ -	\$ -	\$ -	\$ -	\$ -																				Aerial imagery contributions	
012 JARC	012-01	SRTD JARC Operating Assistance	\$ 410,000	\$ -	\$ 410,000	\$ -	\$ -					\$ 410,000																
	012-02	Roseville Transit JARC Operating Assistance	\$ 239,634	\$ -	\$ 239,634	\$ -	\$ -					\$ 239,634															This represents the FTA portion only	
	012-03	Vanpool Incentive Program	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -															JARC Funding and CMAQ for Vanpool Incentives	
	012-05	County of Sacramento Department of Health JARC	\$ 368,407	\$ -	\$ 368,407	\$ -	\$ -					\$ 368,407															This represents the FTA portion only	
	012-06	Yolo County Transportation District JARC	\$ 95,000	\$ -	\$ 95,000	\$ -	\$ -					\$ 95,000															This represents the FTA portion only	
	012-07	Roseville New Freedom Mobility Management	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -																
	012-08	Paratransit, Inc. New Freedom Mobility Management	\$ 455,717	\$ -	\$ 455,717	\$ -	\$ -					\$ 455,717															This represents the FTA portion only	
	012-09	SRTD New Freedom Capital Improvements	\$ 794,062	\$ -	\$ 794,062	\$ -	\$ -					\$ 794,062															This represents the FTA portion only	
	012-10	Western Placer CTSA New Freedom Operating Assistance	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ -					\$ 300,000															This represents the FTA portion only	
	012-11	County of Sacramento Department of Health New Freedom	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -					\$ 50,000															This represents the FTA portion only	
	012-12	Yolo County Transportation District New Freedom	\$ 120,000	\$ -	\$ 120,000	\$ -	\$ -					\$ 120,000															This represents the FTA portion only	
	012-13	Paratransit Wheels to Work JARC	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ -					\$ 125,000															This represents the FTA portion only	
	012-14	e-tran JARC	\$ 76,000	\$ -	\$ 76,000	\$ -	\$ -					\$ 76,000																
	013 Sustainable Communities Strategy Implementation Grant	013-01	Task A - RUCS	\$ 140,175	\$ -	\$ 140,175	\$ -	\$ -										\$ 110,900			\$ 29,275							
013-02		Task B - Infill and Health	\$ 101,156	\$ -	\$ 101,156	\$ -	\$ -										\$ 64,200			\$ 36,956								
013-03		Task C - Regional Climate Action Plan	\$ 98,198	\$ -	\$ 98,198	\$ -	\$ -										\$ 66,274			\$ 31,924								
013-04		Task D - PECAS Integrated Land Use/Transportation	\$ -	\$ -	\$ -	\$ -	\$ -																					
013-05		Task E - SCS Information Center	\$ -	\$ -	\$ -	\$ -	\$ -																					
013-06		Task F - Complete Streets and Parking Standards	\$ 46,618	\$ 44	\$ 46,662	\$ -	\$ -											\$ 31,262			\$ 15,400							
015 Services to Other Agencies	015-01	Capitol Valley SAFE	\$ 467,475	\$ -	\$ 467,475	\$ -	\$ -																	\$ 467,475	CVRS reimbursement			
	015-02	Glenn County SAFE	\$ 2,359	\$ -	\$ 2,359	\$ -	\$ -																	\$ 2,359	Glenn County reimbursement			
<b>Total revenue for OWP purposes</b>			<b>\$ 39,869,778</b>	<b>\$ -</b>	<b>\$ 39,869,778</b>	<b>\$ 326,895</b>	<b>\$ 108,392</b>	<b>\$ 2,850,000</b>	<b>\$ 945,000</b>	<b>\$ 249,866</b>	<b>\$ 130,000</b>	<b>\$ 3,135,078</b>	<b>\$ 166,787</b>	<b>\$ 17,545,166</b>	<b>\$ 464,809</b>	<b>\$ 827,000</b>	<b>\$ 397,636</b>	<b>\$ 1,341,626</b>	<b>\$ 60,927</b>	<b>\$ 2,679,034</b>	<b>\$ 424,757</b>	<b>\$ 1,797,000</b>	<b>\$ 1,903,800</b>	<b>\$ 4,951,291</b>				
<b>Less: Carry forward costs from FY 12-13 included in the indirect costs calculation but not part of annual SACOG budget</b>					<b>\$ (131,639)</b>																				<b>\$ (131,639)</b>			
<b>Total revenue for SACOG budgeting reporting purposes</b>					<b>\$ 39,738,139</b>																							

<sup>1</sup>FHWA PL funds are matched with toll credits in the amount shown in the FHWA PL Toll Credit Match column.  
<sup>2</sup>FTA 5303 funds are matched with toll credits in the amount shown in the FTA 5303 Toll Credit Match column.

Element	Project #	Project	Total Budget Draft 14-15	Salaries & Benefits	Indirect Services	Consultants/ Membership/ Legal for Specific Grant Projects	Consultants/ Membership/ Legal for Non Grant Projects	Printing	Meetings/ Other/ In-kind	Pass-Through	Supplies/ Data/ Telecommunication	Equipment/ Software	Marketing/ Advertising	
001 Government Relations, Public Affairs and Administration	001-01	Interagency Relations	\$ 293,347	\$ 194,943	\$ 93,904			\$ 2,000	\$ 2,000		\$ 500			
	001-02	Program Management	\$ 976,591	\$ 657,008	\$ 316,481			\$ 1,102	\$ 2,000					
	001-03	Multi-Agency Planning and Coordination	\$ 240,015	\$ 159,658	\$ 76,907			\$ 250	\$ 2,000		\$ 1,200			
	001-04	Legislative Analysis	\$ 81,902	\$ 55,276	\$ 26,626									
	001-05	Education, Outreach and Marketing	\$ 360,890	\$ 208,808	\$ 100,583		\$ 30,000	\$ 20,000	\$ 1,500					
002 Long-Range Transportation Planning	002-01	Model Development	\$ 60,808	\$ 40,702	\$ 19,606				\$ 500					
	002-02	Pedestrian and Bicycle Planning	\$ 69,597	\$ 46,802	\$ 22,545				\$ 250					
	002-03	Regional Forecasting	\$ 157,989	\$ 86,380	\$ 41,609		\$ 30,000							
	002-04	Major Investment Studies	\$ 49,035	\$ 33,026	\$ 15,909				\$ 100					
	002-05	Coordinated Human Services Transportation Plan and Paratransit Monitoring	\$ 6,070	\$ 4,097	\$ 1,973									
	002-06	Goods Movement/Freight Planning	\$ 10,083	\$ 6,805	\$ 3,278									
	002-07	Regional Household Travel Study	\$ -	\$ -	\$ -									
	002-10	Model Development - Fine-Grained Networks	\$ -	\$ -	\$ -									
	002-11	Urban Footprint Statewide Collaboration and Maintenance	\$ 174,574	\$ 33,458	\$ 16,117	\$ 125,000								
	002-12	Planning Support Tools	\$ 186,956	\$ 92,432	\$ 44,524		\$ 50,000							
	003 Short-Range Transportation Planning and Studies	003-01	Central California Traction Company Preservation and Purchase Plan Study	\$ -	\$ -	\$ -								
		003-02	Complete Streets	\$ 4,904	\$ 3,310	\$ 1,594								
003-03		Sacramento Regional Transit District Planning	\$ 4,686	\$ 3,163	\$ 1,524									
003-04		Downtown Sacramento Transit Circulation and Facilities Plan Phase I	\$ 1,830	\$ 1,235	\$ 595									
003-05		Not in use	\$ -	\$ -	\$ -									
003-06		Safe Routes to School	\$ 160,000	\$ 86,386	\$ 41,612	\$ 32,002								
003-14		Bicycle Trip Planner and Maps	\$ -	\$ -	\$ -									
003-15		Paratransit Short Range Transit Plan	\$ -	\$ -	\$ -									
003-16		YCTD Short Range Transit Plan	\$ -	\$ -	\$ -									
003-18		Unitrans Short Range Transit Plan	\$ -	\$ -	\$ -									
003-19		ISACOG Transit Intern	\$ 30,575	\$ 19,938	\$ 9,604				\$ 1,033					
003-20		CalVans JPA Implementation	\$ 203,147	\$ 3,272	\$ 1,576	\$ 198,299								
003-21		Transit Grant Coordination and MAP 21 Implementation	\$ -	\$ -	\$ -									
003-22		Proposition 1B Transit Program Administration	\$ 28,473	\$ 19,217	\$ 9,257									
003-23		Connectivity Study to Improve Healthcare Access	\$ 88,383	\$ 57,755	\$ 27,820				\$ 2,808					
003-24	Yuba-Sutter Transit Short Range Transit Plan	\$ 96,013	\$ 6,140	\$ 2,958	\$ 86,915									
003-25	SACOG Connect Card Transit Planning Student Internship	\$ 24,857	\$ 16,776	\$ 8,081										
003-26	SCT/LINK Short Range Transit Plan	\$ 83,878	\$ 56,609	\$ 27,269										
003-27	CycleTracks Data Collection	\$ 278,809	\$ 188,168	\$ 90,641										
004 Continuing Transportation Services Impementation	004-01	Regional Air Quality Planning	\$ 137,208	\$ 92,602	\$ 44,606									
	004-02	Federal and State Programming	\$ 420,673	\$ 242,791	\$ 116,952		\$ 59,880	\$ 200	\$ 50				\$ 800	
	004-03	Regional Transportation Monitoring	\$ 141,911	\$ 95,776	\$ 46,135									
	004-04	Rural Transportation Planning Coordination	\$ -	\$ -	\$ -									
	004-05	Passenger Rail Improvements	\$ 38,028	\$ 25,665	\$ 12,363									
	004-06	Connect Card Implementation	\$ 1,668,966	\$ 161,450	\$ 77,770	\$ 111,000		\$ 5,000	\$ 7,500	\$ 403,246	\$ 3,000	\$ 885,000	\$ 15,000	
	004-07	Transit Technical Assistance and Programming	\$ 1,102,512	\$ 241,285	\$ 116,227					\$ 745,000				
004-09	Connect Card On-Board Transit Survey	\$ 17,833	\$ 12,035	\$ 5,797										
005 Land Use and Housing Plan	005-01	Sacramento Region Blueprint Implementation	\$ 95,157	\$ 16,979	\$ 8,179		\$ 70,000							
	005-02	Regional Land Use Monitoring	\$ 184,371	\$ 119,033	\$ 57,338	\$ 8,000								
	005-03	Regional Housing Needs Plan	\$ 10,708	\$ 7,227	\$ 3,481									
	005-04	Community Design Program	\$ 29,196	\$ 19,705	\$ 9,492									
	005-05	Rural-Urban Connections Strategy	\$ 451,330	\$ 270,858	\$ 130,472		\$ 50,000							
	005-06	Airport Land Use Commission - General	\$ 17,273	\$ 11,657	\$ 5,615									
	005-08	Airport Land Use Compatibility Plan Update for SMF	\$ -	\$ -	\$ -									
	005-09	Rural-Urban Connections Strategy/Sustainable Communities Strategy Implementation	\$ 104,725	\$ -	\$ -	\$ 104,725								
	005-10	Specialty Crop Block Grant Program	\$ -	\$ -	\$ -									
	005-11	ALUCP/Sacramento County/MCC	\$ 62,219	\$ 8,246	\$ 3,972	\$ 50,000								
	005-12	Challenge Grant with SHRA for Food HUB	\$ -	\$ -	\$ -									
	005-13	Specialty Crop Block Grant Program #2	\$ 201,272	\$ 68,348	\$ 32,923	\$ 100,000								
	005-15	Connector Regional Open Space Inventory Plan	\$ 200,000	\$ 23,994	\$ 11,558	\$ 164,448								
	005-16	Base Year Update (2012)	\$ 180,093	\$ 101,298	\$ 48,795		\$ 30,000							
	005-17	Next Economy	\$ -	\$ -	\$ -									
005-18	SACSIM15 Development	\$ 115,102	\$ 77,682	\$ 37,420										
005-19	Economic Issues of Older Suburban Communities	\$ -	\$ -	\$ -										



Element	Project #	Project	Total Budget Draft 14-15	Salaries & Benefits	Indirect Services	Consultants/ Membership/ Legal for Specific Grant Projects	Consultants/ Membership/ Legal for Non Grant Projects	Printing	Meetings/ Other/ In-kind	Pass-Through	Supplies/ Data/ Telecommunication	Equipment/ Software	Marketing/ Advertising
006	006-01	not in use	\$ -	\$ -	\$ -								
Metropolitan Transportation Plan/Sustainable	006-02	not in use	\$ -	\$ -	\$ -								
	006-03	MTP/SCS Regional EIR	\$ 628,845	\$ 270,530	\$ 130,314		\$ 228,000						
Communities Strategy Implementation	006-04	MTP/SCS Update & Implementation	\$ 1,572,339	\$ 926,192	\$ 446,147		\$ 200,000						
	006-05	Sustainable Communities Regional Planning Grant Program	\$ -	\$ -	\$ -								
	006-06	Integrating Health into the MTP/SCS (Sierra Health)	\$ 76,037	\$ 51,318	\$ 24,720								
007	007-01	Project Delivery	\$ 176,667	\$ 119,199	\$ 57,418				\$ 50				
Member, Agency and Transportation Services	007-02	Regional Information Center	\$ 160,843	\$ 106,191	\$ 51,152				\$ 1,500		\$ 2,000		
	007-03	Transportation Development Act Administration	\$ 475,846	\$ 133,067	\$ 64,099	\$ 278,130		\$ 550					
	007-04	not in use	\$ -	\$ -	\$ -								
	007-06	511/STARNET Capital Improvements	\$ 102,176	\$ 66,934	\$ 32,242	\$ 1,500			\$ 1,500				
	007-07	Transportation Demand Management	\$ 1,405,278	\$ 318,516	\$ 153,429				\$ 154,091	\$ 461,062			\$ 318,180
	007-08	511/STARNET Operations	\$ 349,609	\$ 32,199	\$ 15,510	\$ 400			\$ 1,500		\$ 300,000		
	007-09	511 Automated Transit Trip Plan	\$ -	\$ -	\$ -								
	007-10	ISECAT Program	\$ 10,979,839	\$ -	\$ -		\$ 2,500			\$ 10,977,339			
	007-13	Sustainability & Climate Action Planning	\$ 100,508	\$ 67,833	\$ 32,675								
	007-14	Integrated Basemap Program	\$ -	\$ -	\$ -								
	007-18	Capital Area Plug-In Electric Vehicle Planning	\$ 30,854	\$ 20,824	\$ 10,031								
	007-20	Sacramento County Plug-In Electric Vehicle Planning	\$ -	\$ -	\$ -								
	007-21	Shared Services	\$ 246,674	\$ 166,480	\$ 80,194								
	007-22	Climate Adaptation	\$ -	\$ -	\$ -								
008	008-01	not in use	\$ -	\$ -	\$ -								
Pass-Through to Other Agencies	008-02	not in use	\$ -	\$ -	\$ -								
	008-03	not in use	\$ -	\$ -	\$ -								
	008-09	American River Crossings Alternatives Study	\$ -	\$ -	\$ -								
	008-10	Unitrans ITS	\$ -	\$ -	\$ -								
	008-11	SACOG Managed Fund Projects	\$ 1,797,000	\$ -	\$ -					\$ 1,797,000			
	008-12	YCTD Transit Planning Student Internship	\$ 11,338	\$ -	\$ -					\$ 11,338			
	008-13	SRTD Planning Student Internship	\$ 36,133	\$ -	\$ -					\$ 36,133			
	008-14	Paratransit, Inc. Transit Planning Student Internship	\$ -	\$ -	\$ -								
009	009-01	not in use	\$ -	\$ -	\$ -								
Miscellaneous Other Funding	009-02	not in use	\$ -	\$ -	\$ -								
	009-03	not in use	\$ -	\$ -	\$ -								
	009-04	SRTD Green Line SITF Segment	\$ -	\$ -	\$ -								
	009-05	Downtown Riverfront Streetcar	\$ 8,570,000	\$ 33,082	\$ 15,936	\$ 8,520,982							
	009-06	Green Line Planning	\$ -	\$ -	\$ -								
	009-07	Interregional TDM Action Plan	\$ 185,613	\$ -	\$ -	\$ 185,613							
	009-08	Interjurisdictional Traffic Impact Mitigation Management	\$ 222,387	\$ 31,029	\$ 14,946	\$ 176,412							
	009-09	Regional High Resolution Imagery	\$ -	\$ -	\$ -								
012	012-01	SRTD JARC Operating Assistance	\$ 410,000	\$ -	\$ -					\$ 410,000			
JARC	012-02	Roseville Transit JARC Operating Assistance	\$ 239,634	\$ -	\$ -					\$ 239,634			
	012-03	Vanpool Incentive Program	\$ -	\$ -	\$ -								
	012-05	County of Sacramento Department of Health JARC	\$ 368,407	\$ -	\$ -					\$ 368,407			
	012-06	Yolo County Transportation District JARC	\$ 95,000	\$ -	\$ -					\$ 95,000			
	012-07	Roseville New Freedom Mobility Management	\$ -	\$ -	\$ -								
	012-08	Paratransit, Inc. New Freedom Mobility Management	\$ 455,717	\$ -	\$ -					\$ 455,717			
	012-09	SRTD New Freedom Capital Improvements	\$ 794,062	\$ -	\$ -					\$ 794,062			
	012-10	Western Placer CTSA New Freedom Operating Assistance	\$ 300,000	\$ -	\$ -					\$ 300,000			
	012-11	County of Sacramento Department of Health New Freedom	\$ 50,000	\$ -	\$ -					\$ 50,000			
	012-12	Yolo County Transportation District New Freedom	\$ 120,000	\$ -	\$ -					\$ 120,000			
	012-13	Paratransit Wheels to Work JARC	\$ 125,000	\$ -	\$ -					\$ 125,000			
	012-14	le-tran JARC	\$ 76,000	\$ -	\$ -					\$ 76,000			
	013-01	Task A - RUCS	\$ 140,175	\$ 60,859	\$ 29,316	\$ 50,000							
	013-02	Task B - Infill and Health	\$ 101,156	\$ 68,270	\$ 32,886								
	013-03	Task C - Regional Climate Action Plan	\$ 98,198	\$ 66,274	\$ 31,924								
	013-04	Task D - PECAS Integrated Land Use/Transportation	\$ -	\$ -	\$ -								
	013-05	Task E - SCS Information Center	\$ -	\$ -	\$ -								
	013-06	Task F - Complete Streets and Parking Standards	\$ 46,618	\$ 31,463	\$ 15,156								
	015-01	Capitol Valley SAFE	\$ 467,475	\$ 117,992	\$ 56,837	\$ 112,147		\$ 500	\$ -		\$ 175,000	\$ -	\$ 5,000
	015-02	Glenn County SAFE	\$ 2,359	\$ 1,592	\$ 767								

Total expenditures for OWP reporting purposes \$ 39,869,778 \$ 6,367,837 \$ 3,067,387 \$ 10,305,573 \$ 750,380 \$ 29,602 \$ 178,382 \$ 17,464,938 \$ 481,700 \$ 885,000 \$ 338,980

Less: Carry forward costs from FY 12-13 included in the indirect costs calculation but not part of the annual SACOG budget \$ (131,639) \$ (131,639)

Total expenditures for SACOG budgeting reporting purposes \$ 39,738,139

**SACRAMENTO AREA COUNCIL OF GOVERNMENTS OPERATIONS BUDGET**  
**INDIRECT COSTS**  
**Fiscal Year 2014-15**

<b>Total Direct Salaries and Benefits from OWP</b>	<b>\$ 6,367,837</b>
Total Indirect Expenditures	2,935,465
Carry Forward (+/-) from FY 2012-13	131,639
<b>Adjusted Indirect Total Costs</b>	<b>\$ 3,067,104</b>

**INDIRECT RATE - FY 2014-15**

(Total Adjusted Indirect Costs ÷ Total Direct Salaries and Benefits from OWP) 48.17%

<b><u>EXPENDITURES:</u></b>	<b><u>Amount</u></b>
Meetings/Training	\$ 10,000
Printing	12,000
Consultant	229,000
Mileage	12,000
Legal Services	75,000
Other Expenses	2,000
Books & Periodicals	2,000
Office Supplies	33,000
Postage	15,000
Telecommunications	25,000
Office Equipment Maintenance	7,000
Memberships	20,000
Depreciation	36,000
Insurance	71,000
Building Rent - Meridian Plaza	617,373
SACOG Vehicle Parking	10,000
Office Equipment < \$5,000	60,000
Accounting Services	10,000
Copier usage cost/supplies	7,880
Printing offset	(5,477)
Career Development Program	75,000
Computer Software & Maintenance	90,000
Temporary Services	500
Indirect Staffing (salaries/benefits)	1,521,189
<b>TOTAL FOR FY 2014-15</b>	<b>\$ 2,935,465</b>

<sup>1</sup>This dollar amount includes the \$148,005 carryover number from the cumulative FY 2011-12 Indirect cost calculation, per Caltrans ICAP audit procedures. This number has to match the OWP indirect costs shown on the OWP Expenditure page. These are costs that SACOG over recovered in past years.

**SACRAMENTO AREA COUNCIL OF GOVERNMENTS  
BOARD OF DIRECTORS AND ADVOCACY BUDGET  
Fiscal Year 2014-15  
With Comparison to projected Fiscal Year 2013-14**

<u>REVENUE:</u>	Fiscal Year 2014-15	Fiscal Year 2013-14 Budget	Fiscal Year 2013-14 Projected Actual	Difference
Membership Dues	\$ 284,270	\$ 284,270	\$ 284,270	\$ -
Board and Advocacy reserve funds	117,630	30,000	38,510	(8,510)
Other Local Funds - (est. interest on general account)	10,000	10,000	10,000	0
<b>TOTAL REVENUES:</b>	<b>\$ 411,900</b>	<b>\$ 324,270</b>	<b>\$ 332,780</b>	<b>(8,510)</b>
 <u>EXPENDITURES:</u>				
Meetings / Training / Travel Expenses	\$ 70,000	\$ 69,000	\$ 69,000	\$ -
Board Reimbursement (per Diem and Director Fees)	60,000	60,000	60,000	0
Consultant	70,000	60,000	40,000	20,000
Other (printing, supplies, employee excess travel)	7,500	7,250		7,250
Printing			650	(650)
Supplies			2,700	(2,700)
Other Expenses			3,400	(3,400)
Memberships	45,000	42,400		42,400
AMPO			10,400	(10,400)
NADO			4,000	(4,000)
NARC				0
Metro Chamber of Commerce			1,500	(1,500)
Climate Communities				0
TRB Dues			4,900	(4,900)
CTA Dues			1,050	(1,050)
CALCOG dues			21,000	(21,000)
California Transit Association				0
Awards				0
Employee's excess travel costs			500	(500)
Labor, Benefits, and Overhead - Staff performing Federal/State Legislative duties	159,400	70,000	113,680	(43,680)
<b>TOTAL EXPENDITURES</b>	<b>\$ 411,900</b>	<b>\$ 308,650</b>	<b>\$ 332,780</b>	<b>\$ (24,130)</b>

<b>Board and Advocacy Reserve Analysis and Projection</b>		
	Amount	Time period
Fund Balance designated for Board and Advocacy	\$ 168,856	at 6/30/08
Increase based on FY 08-09 actual activity	43,200	
Subtotal -Reserve Balance	\$ 212,056	at 6/30/09
Less: Projected Use of reserves for FY 09-10 activity	\$ (60,483)	
Subtotal -Reserve Balance	\$ 151,573	at 6/30/10
Less: Projected Use of reserves for FY 10-11 activity	\$ (42,034)	
Subtotal -Reserve Balance	\$ 109,539	at 6/30/11
Increase in reserves for FY 11-12 activity (revenues exceeded expenses)	\$ 101,583	
Subtotal -Reserve Balance	\$ 211,122	at 6/30/12
Increase in reserves for FY 12-13 activity (revenues exceeded expenses)	\$ 22,648	
Subtotal -Projected Reserve Balance	\$ 233,770	at 6/30/13
Less: Projected Use of reserves for FY 13-14 activity	\$ (38,510)	
Subtotal -Projected Reserve Balance	\$ 195,260	at 6/30/14
Less: Projected Use of reserves for FY 14-15 activity	\$ (117,630)	
Subtotal -Projected Reserve Balance	\$ 77,630	at 6/30/15

SACOG Budget operations take place within the Planning and Administration Fund, as defined in SACOG's Annual Comprehensive Financial Report (CAFR). The Board and Advocacy (B&A) Fund is a designated Fund within this fund.

**SACRAMENTO AREA COUNCIL OF GOVERNMENTS**  
**Equipment Expenditures**  
**Fiscal Year 2014-15**

**Fiscal Year  
2014-15  
Budget**

**REVENUE**

Local Funds	\$ 83,536
Tenant Improvements (AKT)	76,464
Carryover from previous fiscal years	-
<b>Total Revenue</b>	<b>\$ 160,000</b>

**EXPENDITURES**

Software and Equipment (greater than \$5,000)	\$ 69,000
Office Furniture and Facility Upgrades	91,000
<b>Total Equipment Expenditures</b>	<b>\$ 160,000</b>



#	Comment	Response
<b>Caltrans</b>		
1	Revenue Estimates Spreadsheet-The Toll Credit amount as referenced in sub note 1 & 2 appears to be overstated. Toll Credits as a match for the identified PL \$2,850,000 should be \$326,895 and Toll Credits as a match for the identified 5303 \$945,000 should be \$108,391.50. Please refer to pages 40-43 of the Caltrans Regional Planning Handbook 2013 for local match calculation considerations.	The toll credit totals have been updated to reflect the match requirements for PL and 5303 revenues.
2	Please ensure that toll credits not be used to match carryover funds programmed in FY 2013/14.	SACOG will continue to ensure this constraint is observed.
3	Please ensure the final OWP includes a signed FHWA Metropolitan Transportation Planning Process Certification, FTA Certifications and Assurances, and a Debarment and Suspension Certification.	These have been included in the adopted OWP.
4	For Work Element 001, since the entire OWP contains projects/tasks that are not eligible for CPO funds, the administration/development of the OWP itself (primarily in project 2) should not be solely CPG funded. SACOG must include non-CPG funding for this project/work element. Additionally, please ensure that the "press releases" in project 5 of this work element does not include lobbying related activities.	In order to avoid any confusion on the eligibility of federal planning funds for tasks/end products under project 2 related to OWP development and administration, locally-derived funds (TDA) are included in the budget to cover the work activities associated with those tasks/end products. Advocacy activities are funded by the Board of Directors and Advocacy Budget, which is outside the Overall Work Program.
5	For Work Element 003, project 22 is not an eligible use of CPO funds. CPG funds cannot be used to manage/administer state funding (Prop 1B in this case). Additionally, CPO funds cannot be used to manage/administer non transportation planning related funds. Please ensure that this project is funded with non-CPG funds.	Local TDA funds are used to fund this project in the adopted OWP.
6	For Work Element 003, projects 23-25, please remove the tasks/end products that do not occur within FY 14/15.	The descriptions have been edited to remove the tasks/end products that do not occur within FY 14/15.



#	<i>Comment</i>	<i>Response</i>
7	For Work Element 004, the administration of non-planning grants (such as FTA 5307, 5339, and 5310 in addition to the administration of the PTMISEA/State Transit Bond program) are not an eligible use of CPG funding. Please ensure that the projects/tasks of this work element are funded with non CPG funds.	In order to avoid any confusion on the eligibility of federal planning funds for tasks/end products under project 7 related to the administration of non-planning grants, locally-derived funds (TDA) are included in the adopted budget to cover the work activities associated with those tasks/end products. The project description for project 7 has been edited to remove references to Prop 1B/PTMISEA administration, as those tasks/end products are included in a separate work element (003) and project (22).



**SACRAMENTO AREA COUNCIL OF GOVERNMENTS**

**RESOLUTION NO. 34 – 2014**

**ADOPTING THE BUDGET FOR FISCAL YEAR 2014-15**

**WHEREAS**, the Sacramento Area Council of Governments must adopt an operating budget annually; and

**WHEREAS**, the Overall Work Program constitutes a large portion of that annual budget and is approved by separate resolution; and

**WHEREAS**, there are certain other costs not related to the Overall Work Program for which a budget must be approved;

**NOW THEREFORE, BE IT RESOLVED**, that the SACOG operating budget be approved and the Executive Director is authorized to implement the budget and is approved to make budget adjustments as authorized.

**PASSED AND ADOPTED**, this 29<sup>th</sup> day of May 2014, by the following vote of the Board of Directors:

**AYES:**

**NAYS:**

**ABSTAIN:**

**ABSENT:**

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Steve Cohn  
Chair

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Mike McKeever  
Chief Executive Officer