Draft Budgets for Fiscal Year 2014/15

**Issue:** The Draft Fiscal Year 2014/15 Budgets have been released for public comment and review by federal and state agencies.

**Recommendation:** None, this is for information only.

**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.

(1) **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.

Before a final budget is presented in May for adoption, staff will continue to carefully monitor federal, state, and local government actions, and the overall state of the economy. If a budget surplus remains reasonable to assume, staff will prepare for Board consideration a proposal on how the surplus could be spent in the FY 2014/15 period. At the same time there is active monitoring of identified funding sources, staff will also continue to pursue entrepreneurial opportunities for new revenues.

(2) 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 draft 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 accounts reserves by $30,000 at year-end to a total of $163,600. As with the last four budget cycles, this draft budget utilizes reserves from the Board and Advocacy Fund. At the end of Fiscal Year 2014/15, the Fund reserves balance is projected to be at $76,200.

Approved by:

Mike McKeever
Chief Executive Officer

MM:MC:gg
Attachments:
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 formatted for the benefit of our federal and state funding agencies
Attachment D: Indirect costs information used and applied against the projects in the OWP. It also reflects the proposed indirect rate used for FY 2014/15
Attachment E: Board and Advocacy Budget for FY 2014/15
Attachment F: Equipment Expenditures Budget for FY 2014/15

Key Staff: Kirk Trost, Chief Operating Officer/General Counsel, (916) 340-6210
Erik Johnson, Government Affairs Team Manager, (916) 340-6247
Matt Carpenter, Director of Transportation Services, (916) 340-6276
SACRAMENTO AREA COUNCIL OF GOVERNMENTS
Fiscal Year 2014 - 2015
SUMMARY OF REVENUES AND EXPENDITURES

REVENUES:

Overall Work Program:

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<th>Description</th>
<th>Amount</th>
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<td>State</td>
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<td>Use of SACOG Undesignated Fund Balance for Equipment</td>
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<td>Subtotal - OWP Revenues</td>
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TOTAL REVENUES

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EXPENDITURES:

Overall Work Program:

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<td>Direct Pass - through to Other Agencies</td>
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<td>Direct Equipment and Software (Connect Card project)</td>
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<td>Direct Pass - through SACOG Managed Fund Project Expenditures</td>
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<td>Direct Other Costs (Printing, meetings, etc)</td>
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<td>Indirect Costs * (allocated amount)</td>
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<td>Total OWP Expenditures</td>
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Board of Directors and Advocacy Costs

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Equipment (computers, equipment) Expenses

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TOTAL EXPENDITURES

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Subtotal - Total Revenues Less Total Expenditures

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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.
<table>
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<tr>
<th>Element</th>
<th>FY 2014/15 Total Overall Work Program Direct Services and Pass Through Project Revenue Estimates</th>
<th>Other Funding</th>
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<td>FY 2015/16 Total Revenue</td>
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<td>Total Revenue</td>
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**Legend:**
- **Notes:**
  - Notes are cited in the amount of $416,790.
  - Notes are cited in the amount of $416,790.
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<th>FTA- DISA $</th>
<th>FTA- FY14 $</th>
<th>FTA- FY15/$16 (Estimate)</th>
<th>Intake/ Super Planning &amp; Management (FTEs Partnership Planning)</th>
<th>CMAS</th>
<th>KDP</th>
<th>Planning/Programming/Monitoring</th>
<th>Prep &amp; Funding for STIP &amp; FY14 &amp; FY15</th>
<th>STOP Funding for CTE</th>
<th>Initial of Matching Funds From Others</th>
<th>Required Sources</th>
<th>Shortfall Other</th>
<th>Two County FFA Funds</th>
<th>FY14/15 Matching Funds</th>
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**FY 2014/15 Total Overall Work Program Direct Services and Pass Through Project Revenue Estimates**

**Note:** The amounts listed are notional and may be adjusted based on the final allocation from the FTA.

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## FY 2014/15 Total Overall Work Program Direct Services and Pass Through Project Cost Estimates

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</table>

**Subtotal**

| $38,988,631 | $6,367,837 | $3,047,887 | $10,060,573 | $750,880 | $29,602 | $177,041 | $16,720,511 | $461,700 | $885,000 | $338,000 |
SACRAMENTO AREA COUNCIL OF GOVERNMENTS OPERATIONS BUDGET
INDIRECT COSTS
Fiscal Year 2014-15

Total Direct Salaries and Benefits from OWP $6,367,837

Total Indirect Expenditures 2,935,465
Carry Forward (+/-) from FY 2012-13 131,639
Adjusted Indirect Total Costs $3,067,104

INDIRECT RATE - FY 2014-15
(Total Adjusted Indirect Costs ÷ Total Direct Salaries
and Benefits from OWP) 48.17%

EXPENDITURES: Amount

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
TOTAL FOR FY 2013-14 $2,935,465

1This 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

REVENUE:

<table>
<thead>
<tr>
<th></th>
<th>Fiscal Year 2014-15</th>
<th>Fiscal Year 2013-14</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Membership Dues</td>
<td>$284,270</td>
<td>$284,270</td>
<td>$0</td>
</tr>
<tr>
<td>Board and Advocacy reserve funds</td>
<td>30,230</td>
<td>30,000</td>
<td>230</td>
</tr>
<tr>
<td>Other Local Funds - (est. interest on general account)</td>
<td>10,000</td>
<td>10,000</td>
<td>0</td>
</tr>
<tr>
<td><strong>TOTAL REVENUES:</strong></td>
<td><strong>$324,500</strong></td>
<td><strong>$324,270</strong></td>
<td><strong>$25,170</strong></td>
</tr>
</tbody>
</table>

EXPENDITURES:

<table>
<thead>
<tr>
<th></th>
<th>Fiscal Year 2013-14</th>
<th>Fiscal Year 2013-14</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Meetings / Training / Travel Expenses</td>
<td>$70,000</td>
<td>$69,000</td>
<td>0</td>
</tr>
<tr>
<td>Board Reimbursement(per Deim and Director Fees)</td>
<td>60,000</td>
<td>60,000</td>
<td>0</td>
</tr>
<tr>
<td>Consultant</td>
<td>70,000</td>
<td>60,000</td>
<td>10,000</td>
</tr>
<tr>
<td>Other (printing, supplies, employee excess travel)</td>
<td>7,500</td>
<td>7,250</td>
<td>250</td>
</tr>
<tr>
<td>Memberships</td>
<td>45,000</td>
<td>42,400</td>
<td>2,600</td>
</tr>
<tr>
<td>Labor, Benefits, and Overhead - Staff performing</td>
<td>159,400</td>
<td>70,000</td>
<td>89,400</td>
</tr>
<tr>
<td>Federal/State Legislative duties</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td><strong>$411,900</strong></td>
<td><strong>$308,650</strong></td>
<td><strong>$73,250</strong></td>
</tr>
</tbody>
</table>

Board and Advocacy Reserve

Analysis and Projection

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
<th>Time period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subtotal - Reserve Balance</td>
<td>$212,056</td>
<td>at 6/30/09</td>
</tr>
<tr>
<td>Less: Projected Use of reserves for FY 09/10 activity</td>
<td>(60,483)</td>
<td></td>
</tr>
<tr>
<td>Subtotal - Reserve Balance</td>
<td>$151,573</td>
<td>at 6/30/10</td>
</tr>
<tr>
<td>Less: Projected Use of reserves for FY 10/11 activity</td>
<td>(42,034)</td>
<td></td>
</tr>
<tr>
<td>Subtotal - Reserve Balance</td>
<td>$109,539</td>
<td>at 6/30/11</td>
</tr>
<tr>
<td>Increase in reserves for FY 11/12 activity (revenues exceeded expenses)</td>
<td>$101,583</td>
<td></td>
</tr>
<tr>
<td>Subtotal - Reserve Balance</td>
<td>$211,122</td>
<td>at 6/30/12</td>
</tr>
<tr>
<td>Increase in reserves for FY 12/13 activity (revenues exceeded expenses)</td>
<td>(17,300)</td>
<td></td>
</tr>
<tr>
<td>Subtotal - Projected Reserve Balance</td>
<td>$193,822</td>
<td>at 6/30/13</td>
</tr>
<tr>
<td>Less: Projected Use of reserves for FY 13/14 activity</td>
<td>(30,230)</td>
<td></td>
</tr>
<tr>
<td>Subtotal - Projected Reserve Balance</td>
<td>$163,592</td>
<td>at 6/30/14</td>
</tr>
<tr>
<td>Less: Projected Use of reserves for FY 14/15 activity</td>
<td>(87,400)</td>
<td></td>
</tr>
<tr>
<td>Subtotal - Projected Reserve Balance</td>
<td>$76,192</td>
<td>at 6/30/15</td>
</tr>
</tbody>
</table>

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.
REVENUE

Local Funds

$ 85,000

Carryover from previous fiscal years

EXPENDITURES

Software and Equipment (greater than $5,000) $ 69,000
Office Furniture Facility Upgrades 91,000

Total Equipment Expenditures $ 160,000