SACRAMENTO AREA COUNCIL OF GOVERNMENTS
FISCAL YEAR 2024-2025 BUDGET AND OWP - AMENDMENT #2
SUMMARY OF REVENUE CHANGES BY FUNDING SOURCE

Funding Source	FY2024-2025 AMEND #1	FY2024-2025 AMEND #2	CHANGE	%	Ref
Federal Funding Sources	**$ 14,432,200**	**$ 14,337,661**	**$ (94,539)**	**-0.7%**	
Federal Transit Administration (FTA) Section 5303	1,884,547	1,853,426	(31,121)	-1.7%	1, 3
Federal Transit Administration (FTA) Section 5304	471,269	471,269	0	0.0%	
Federal Transit Administration (FTA) Section 5307	288,000	305,000	17,000	5.9%	2, 3
Federal Transit Administration (FTA) RAISE Grant	1,267,345	1,275,272	7,927	0.6%	2, 3
Federal Transit Administration (FTA) American Rescue Plan Act (ARPA 5307)	161,426	161,426	0	0.0%	
Federal Highway Administration (FHWA) Metropolitan Planning (PL)	4,237,500	4,192,939	(44,561)	-1.1%	1
Federal Highway Administration (FHWA) State Planning & Research Funds (SP&R)	384,064	340,481	(43,584)	-11.3%	
Federal Regional Surface Transportation Program (RSTP)	2,826,083	2,826,083	(0)	0.0%	
Federal Congestion Mitigation and Air Quality (CMAQ)	223,504	223,478	(26)	0.0%	2, 3
Federal Department of Transportation (DOT) Reconnecting Communities and Neighborhoods (RCN)	2,278,441	2,278,393	(48)	0.0%	2, 3
Carbon Reduction Program (CRP)	410,020	409,893	(127)	0.0%	2, 3
State Funding Sources	**16,611,539**	**16,166,249**	**(445,290)**	**-2.7%**	
State Planning, Programming, Monitoring (PPM)	909,943	963,931	53,987	5.9%	2, 3
SB1 Sustainable Communities (RMRA)	815,400	815,400	(0)	0.0%	
Regional Early Action Planning Funds (REAP 2) - Housing	475,253	475,253	0	0.0%	
Regional Early Action Planning Funds Formula Fund (REAP 2) - Green Means Go	10,517,659	10,517,653	(5)	0.0%	2, 3
Placer County Transportation Planning Agency (PCTPA) RPA	330,000	330,000	0	0.0%	
State Transit and Intercity Rail Capital Program (TIRCP)	2,180,000	2,180,000	(0)	100.0%	
SB125 Transit Funding Plan	1,383,285	884,012	(499,272)	100.0%	2, 3
Local Funding Sources	**5,582,784**	**5,687,966**	**105,182**	**1.9%**	
Transportation Development Act - Planning & Administration (TDA)	5,007,687	4,681,006	(326,681)	-6.5%	2, 3
CARTA Local Funds	434,097	337,431	(96,666)	100.0%	
El Dorado County Transportation Commission (EDCTC) LTF	100,000	100,000	-	0.0%	
Other Local Revenues (grants, etc.)	41,000	569,529	528,529	1289.1%	2, 3, 4
Use of Fund Balance/Other Local Activities	**5,085,394**	**3,800,799**	**(1,284,595)**	**-25.3%**	
Interest Income	150,000	550,000	400,000	266.7%	2
Cash and In-Kind from Others	74,100	104,100	30,000	40.5%	2
Use of Fund Balance (Carryover Local Match/Local Funds Committed to Projects)	900,000	83,345	(816,655)	-90.7%	2
Use of SACOG Managed Fund Committed to Projects	1,277,161	379,221	(897,940)	-70.3%	2
Use of SACOG Restricted Fund Balance - Green Means Go (SGC)	2,641,547	2,641,547	0	100.0%	
Use of SACOG Restricted Fund Balance	42,586	42,586	(0)	0.0%	
Subtotal - SACOG Operations	**$ 41,711,918**	**$ 39,992,675**	**$ (1,719,244)**	**-4.1%**	
Board of Directors and Advocacy					
Member Dues	1,035,649	1,035,649	0	0.0%	
Use of B&A Reserve Fund Balance	202,397	202,397	(0)	0.0%	
Subtotal - Board and Advocacy	**$ 1,238,046**	**$ 1,238,046**	**$ 0**	**0.0%**	
TOTAL SACOG PLANNING & ADMINISTRATION GENERAL FUND BUDGET	**$ 42,949,965**	**$ 41,230,721**	**$ (1,719,244)**	**-4.0%**	
Service Authority For Freeways and Expressways (CVR-SAFE) -- For Information Only					
DMV Fees	2,700,940	2,700,940	(0)	0.0%	
Use of SAFE Reserve Fund Balance	657,842	792,669	134,827	20.5%	2
Other Local Revenue (Reimbursements from Glenn and Placer County, etc.)	25,645	50,300	24,655	96.1%	2
Interest Income - SAFE	90,000	90,000	-	0.0%	
Subtotal - Service Authority For Freeways and Expressways (CVR-SAFE)	**$ 3,474,427**	**$ 3,633,909**	**$ 159,482**	**4.6%**	
CARTA -- For Information Only					
CARTA SMF Loan	1,300,000	1,300,000	-	0.0%	
Subtotal -CARTA	**$ 1,300,000**	**$ 1,300,000**	**$ -**	**0.0%**	
TOTAL REVENUES/USE OF FUND BALANCE	**$ 47,724,392**	**$ 46,164,630**	**$ (1,559,761)**	**-3.3%**	

Reference #:
1 - Final allocation amount from Caltrans Planning Grant (CPG).
2 - New funding sources/revised estimates.
3 - Reallocated staff hours between projects reflect actual workload.
4 - Accounts for one-time revenue from SACOG Managed Fund Loan Repayment from City of Citrus Heights.

SACRAMENTO AREA COUNCIL OF GOVERNMENTS
FISCAL YEAR 2024-2025 BUDGET AND OWP - AMENDMENT #2
SUMMARY OF REVENUES AND EXPENDITURES

	FY2024-2025 AMEND #1	FY2024-2025 AMEND #2	CHANGE	%
REVENUES:				
SACOG Operations				
Federal	$ 14,432,200	$ 14,337,661	(94,539)	-0.7%
State	16,611,539	16,166,249	(445,290)	-2.7%
Local	5,582,784	5,687,966	105,182	1.9%
Interest Income	150,000	550,000	400,000	266.7%
In-Kind & Matching Funds from Others	74,100	104,100	30,000	40.5%
Use of Fund Balance (Carryover Committed Local Match & Project Expenses)	900,000	83,345	(816,655)	-90.7%
Use of SACOG Managed Fund Committed to Projects (RAISE, EEI & Community Design Grants)	1,277,161	379,221	(897,940)	-70.3%
Use of SACOG Reserve Fund Balance[1]	2,684,133	2,684,133	(0)	0.0%
Subtotal - SACOG Operations Revenues[2]	**41,711,918**	**39,992,675**	**(1,719,244)**	**-4.1%**
Board of Directors and Advocacy				
Member Dues	1,035,649	1,035,649	0	0.0%
Use of B&A Reserve Fund Balance[1]	202,397	202,397	(0)	0.0%
Subtotal - Board and Advocacy Revenues	**1,238,046**	**1,238,046**	**(0)**	**0.0%**
Total Revenues - SACOG Planning and Administration General Fund	**$ 42,949,965**	**$ 41,230,721**	**$ (1,719,244)**	**-4.00%**
EXPENDITURES:				
SACOG Operations				
Salaries and Benefits	$ 13,240,563	$ 12,961,278	(279,285)	-2.1%
Consultant/Legal Costs	5,487,742	4,410,110	(1,077,633)	-19.6%
Pass-through to Other Agencies	18,953,077	18,806,326	(146,750)	-0.8%
Pass-through SACOG Managed Fund Project Expeditures	947,750	947,750	-	0.0%
Other Costs	2,952,786	2,737,210	(215,576)	-7.3%
Capital Asset Costs	130,000	130,000	-	0.0%
Subtotal - SACOG Operations Expenditures[3]	**41,711,919**	**39,992,674**	**(1,719,244)**	**-4.1%**
Board of Directors and Advocacy Costs				
Salaries and Benefits	$ 401,541	$ 401,540	(0)	0.0%
Consultant/Legal Costs	308,000	308,000	-	0.0%
Other Costs	528,506	528,506	0	0.0%
Subtotal Board of Directors and Advocacy Costs	**1,238,046**	**1,238,046**	**(0)**	**0.0%**
Total Expenditures - SACOG Planning and Administration General Fund	**$ 42,949,965**	**$ 41,230,721**	**$ (1,719,244)**	**-4.00%**
Net Change - Total Revenues Less Total Expenditures	**$ (0.00)**	**$ (0.00)**	**$ (0.00)**	

SACRAMENTO AREA COUNCIL OF GOVERNMENTS
FISCAL YEAR 2024-2025 BUDGET AND OWP - AMENDMENT #2
SUMMARY OF REVENUES AND EXPENDITURES

FOR INFORMATION ONLY:				
REVENUES:				
Service Authority For Freeways and Expressways (CVR-SAFE)				
DMV Fees	$ 2,700,940	$ 2,700,940	(0)	0.0%
Use of SAFE Reserve Fund Balance[1]	657,842	792,669	134,827	20.5%
Other Local Revenue	25,645	50,300	24,655	96.1%
Interest Income	90,000	90,000	-	0.0%
Subtotal - CVR-SAFE	**3,474,427**	**3,633,909**	**159,482**	**4.6%**
EXPENDITURES:				
Service Authority For Freeways and Expressways (CVF-SAFE)				
Salaries and Benefits	$ 529,549	$ 524,725	(4,825)	-0.9%
Consultant/Legal Costs	509,640	509,640	-	0.0%
Pass-through to Other Agencies	1,576,800	1,576,800	-	0.0%
Other Costs	858,437	1,022,744	164,307	19.1%
Subtotal - CVR-SAFE	**3,474,427**	**3,633,909**	**159,482**	**4.6%**
Net Change - Total Revenues Less Total Expenditures	**$ 0.00**	**$ 0.00**	**$ 0.00**	**0.00%**
REVENUES:				
CARTA				
SMF Loan	$ 1,300,000	$ 1,300,000	-	0.0%
Subtotal - CARTA	**1,300,000**	**1,300,000**	**-**	**0.0%**
EXPENDITURES:				
CARTA				
Staff Services Provided by SACOG	$ 303,334	$ 303,334	-	0.0%
Consultant/Legal Costs	821,666	$ 821,666	-	0.0%
Other Costs	175,000	$ 175,000	-	0.0%
Subtotal - CARTA	**1,300,000**	**1,300,000**	**-**	**0.0%**
Net Change - Total Revenues Less Total Expenditures	**$ 0.00**	**$ 0.00**	**$ 0.00**	**0.0%**

[1]Includes use of reserve fund balance: GIS Reserve $6,600, Paratransit Reserve $35,986, B&A Reserve $202,397, and SAFE Reserve $792,669.

[2]Accounts for grant/partnership revenues and expenditures expected in the current fiscal year, but does not include revenues and expenditures anticipated in future fiscal year(s). This includes: Metropolitan Transportation Improvement Program $53,069, Transit Asset Management $106,110, MTP/SCS Update $191,665, Engage, Empower, & Implement $10,000, Blueprint Environmental Impact Report $299,430, Transit Route Optimization Project $215,000, Regional Bike Share Pilot Project $276,724, Green Means Go - REAP $20,840,802, Mobility Zones $3,276,974, Carbon Reduction Program $15,855, Trail Implementation $588,707, U.S. 50 Comprehensive Multimodal Corridor Plan $238,886, Del Pase Multimodal Transportation Network and Land Use Compatibility Action Plan $250,000, SB125 Transit Project $1,498,065,and Reconnecting Communities: Green Zone Access and Equity Project $20,221,607.

SACRAMENTO AREA COUNCIL OF GOVERNMENTS
FISCAL YEAR 2024-2025 BUDGET AND OWP - AMENDMENT #2
SUMMARY OF REVENUES BY REVENUE SOURCES FOR OVERALL WORK PROGRAM

			Percentage of Total
Federal Funding:		**$ 14,337,661**	31%
Federal Transit Administration (FTA) Section 5303	$1,853,426		
Federal Transit Administration (FTA) Section 5304	471,269		
Federal Transit Administration (FTA) Section 5307	305,000		
Federal Transit Administration (FTA) RAISE Grant	1,275,272		
Federal Highway Administration (FHWA) Metropolitan Planning (PL)	4,192,939		
Federal Highway Administration (FHWA) State Planning & Research Funds (SP&R)	340,481		
Federal Regional Surface Transportation Program (RSTP)	2,826,083		
Federal Congestion Mitigation and Air Quality (CMAQ)	223,478		
Federal Department of Transportation (DOT) Reconnecting Communities and Neighborhoods (RCN)	2,278,393		
Carbon Reduction Program (CRP)	409,893		
State of California Funding:		**16,166,249**	35%
State Planning, Programming, Monitoring	963,931		
SB1 Sustainable Communities (RMRA)	815,400		
Regional Early Action Planning Funds (REAP 2) - Green Means Go	10,517,653		
State Transit and Intercity Rail Capital Program (TIRCP)	2,180,000		
Placer County Transportation Planning Agency (PCTPA) RPA	330,000		
Transit and Intercity Rail Capital Program (SB125)	884,012		
Local Funds:		**5,687,966**	12%
Transportation Development Act - Planning & Administration	4,681,006		
CARTA Local Funds	337,431		
El Dorado County Transportation Commission (EDCTC) LTF	100,000		
Other Local Revenues (grants, etc.)	569,529		
Use of Fund Balance/Other Local Activities		**3,800,799**	8%
Interest Income	550,000		
Cash & In-Kind from Others	104,100		
Use of Fund Balance/Carryover Local Match Funds	83,345		
Use of SACOG Managed Fund Committed to Projects	379,221		
Use of SACOG Reserve Fund Balance and Pension Trust	42,586		
Subtotal - SACOG Operations		**39,992,675**	87%
Board of Directors and Advocacy			
Member Dues	1,035,649		
Use of B&A Reserve Fund Balance	202,397		
Subtotal - Board and Advocacy		**1,238,046**	3%
Service Authority For Freeways and Expressways (SAFE)			
DMV Fees	2,700,940		
Use of SAFE Reserve Fund Balance	792,669		
Other Local Revenue	50,300		
Interest Income	90,000		
Subtotal - Service Authority For Freeways and Expressways (SAFE)		**3,633,909**	8%
CARTA			
SMF Loan	1,300,000		
Subtotal - CARTA		**1,300,000**	3%
Total Revenues		**$ 46,164,630**	100%

SACRAMENTO AREA COUNCIL OF GOVERNMENTS
FISCAL YEAR 2024-2025 BUDGET AND OWP - AMENDMENT #2
PLANNING AND ADMINISTRATION GENERAL FUND BUDGET

	Budget Amounts		
	FY2024-2025 AMEND #1	FY2024-2025 AMEND #2	Change
Revenues:			
Intergovernmental:			
Federal	$ 14,432,200	$ 14,337,661	$ (94,539)
State	16,611,539	16,166,249	(445,290)
Local	534,097	437,431	(96,666)
Member assessments	1,035,649	1,035,649	0
Investment earnings	150,000	550,000	400,000
In-kind	74,100	104,100	30,000
Other	41,000	569,529	528,529
Total revenues	32,878,586	33,200,619	322,033
Expenditures:			
Current:			
Salaries and Benefits	13,642,104	13,362,819	(279,285)
Consulting Costs	5,795,742	4,718,110	(1,077,633)
Pass-Through to Other Agencies	18,953,077	18,806,326	(146,750)
Other Costs	2,480,811	2,265,236	(215,575)
Payments to SMF grantees	947,750	947,750	-
Capital outlay	130,000	130,000	-
Debt Service:			
Principal	930,388	930,388	-
Interest	70,093	70,093	-
Total expenditures	42,949,965	41,230,721	(1,719,244)
Deficiency of revenues under expenditures	(10,071,379)	(8,030,102)	2,041,278
Other Financing Sources:			
Transfers in	5,007,687	4,681,006	(326,681)
Total other financing sources	5,007,687	4,681,006	(326,681)
Change in fund balances	$ (5,063,692)	$ (3,349,096)	$ 1,714,597
Fund balance - beginning	$ 27,579,793	$ 27,579,793	
Fund Balance - ending[1]	$ 22,516,101	$ 24,230,697	

[1] Does not include Investment Fair Value Adjustments and Estimated Investment Income from Pre-fund Pension Trust and the $1.3M loan to CARTA,.