

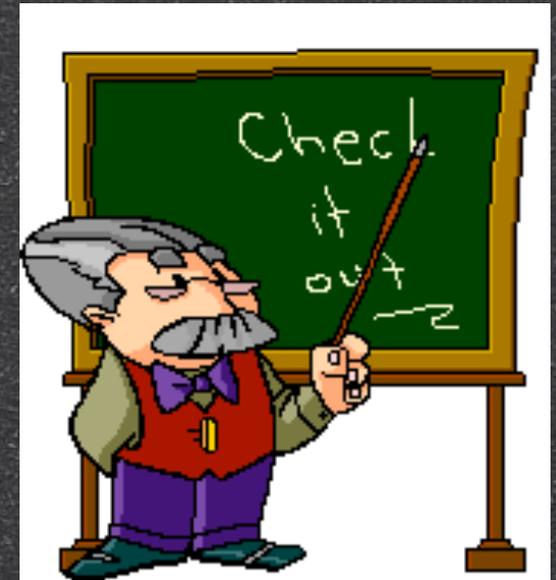
County Bridge and Road Improvement Fund

SB 2173

Effective 7/1/2010

Agenda

- History and Revenue Sources
- Fund Transition/Transfer
- SB 2173
- Process
- Recommendations
- CBRI Questions & Answers



History

- HB 1819 passed in 1980
- Use for bridges on major collectors
- Oklahoma Department of Transportation provides oversight.



Revenue Sources

- Special fuel, 3.125%
- Portions of fuel taxes
 - Gasoline, 2.625%
 - Diesel, 3.84%
- Oil Gross Production taxes, 4.28%



FY 2009 Dollars

- Special fuel, \$1,306 (<1%)
- Portions of fuel taxes
 - Gasoline, \$7,894,871 (30%)
 - Diesel, \$3,988,604 (15%)
- Oil Gross Production taxes
 - \$14,658,963 (55%)



OTC Electronic Report Retrieval System

Current Public Reports

Report Type: COUNTY TAXES AND LICENSES REPORT

http://www.oktax.onenet.net/rpt/rpt_public.php?ym=current&desc=COUNTY%20TAXES%20AND%20LICENSES%20REPORT

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O K L A H O M A T A X C O M M I S S I O N
A P P O R T I O N M E N T S Y S T E M

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TAXES AND LICENSES APPORTIONED TO COUNTIES
DETAIL COUNTY LISTING
JUNE COLLECTIONS FOR JULY DISTRIBUTION

COUNTY: ADAIR

TAX ID	TAX TITLE	CURRENT MONTH
-----	-----	-----
AAT	(6314) ALCOHOLIC BEVERAGE TAX FOR CITIES & TOWNS	\$4,809.46
X GPP	(CBRIF) GROSS PRODUCTION OIL - CBRIF	\$13,515.64
X MFD	(CBRIF) DIESEL FUEL EXCISE TAX - CBRIF	\$2,878.40
MFD	(1012) DIESEL FUEL EXCISE TAX	\$23,438.21
MFG	(0112) GASOLINE EXCISE TAX	\$66,786.73
X MFG	(CBRIF) GASOLINE EXCISE TAX - CBRIF	\$5,632.19
X MFS	(CBRIF) SPECIAL FUEL TAX - CBRIF	\$.33
MFS	(0412) SPECIAL FUEL TAX	\$3.18
MVC COCG	(COCG) MOTOR VEHICLE COLLECTIONS FOR COUNTY GVMT	\$1,922.58
MVC COCT	(COCT) MOTOR VEHICLE COLLECTIONS FOR CITIES & TOWNS	\$3,331.26
MVC COR	(COR) MOTOR VEHICLE COLLECTIONS FOR ROADS	\$33,267.57
MVC CRF	(CRF) MOTOR VEHICLE COLLECTIONS COUNTY ROAD FUND	\$11,881.28
MVC CRIRF	(CRIR) MOTOR VEHICLE COLLECTIONS FOR ROADS - CRIRF	\$20,854.78

TOTALS:		\$188,321.61

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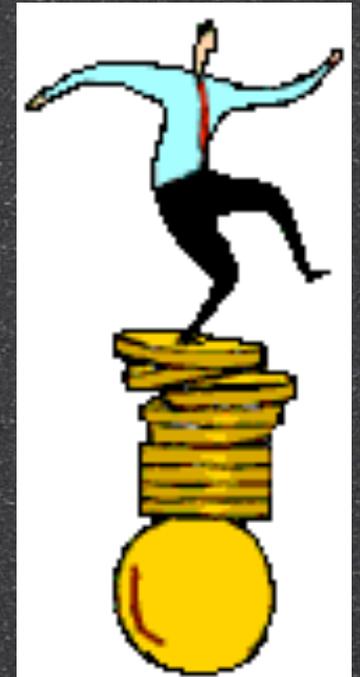
TAXES AND LICENSES APPORTIONED TO COUNTIES
DETAIL COUNTY LISTING
JUNE COLLECTIONS FOR JULY DISTRIBUTION

COUNTY: CARTER

TAX ID	TAX TITLE	CURRENT MONTH
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AAT	(6314) ALCOHOLIC BEVERAGE TAX FOR CITIES & TOWNS	\$8,502.98
GPP	(0912) GROSS PRODUCTION TAX - FOR ROADS	\$354,321.28
X GPP	(CBRIF) GROSS PRODUCTION OIL - CBRIF	\$23,295.64
X MFD	(CBRIF) DIESEL FUEL EXCISE TAX - CBRIF	\$4,961.22
MFD	(1012) DIESEL FUEL EXCISE TAX	\$35,969.14
MFG	(0112) GASOLINE EXCISE TAX	\$96,657.08
X MFG	(CBRIF) GASOLINE EXCISE TAX - CBRIF	\$9,707.68
X MFS	(CBRIF) SPECIAL FUEL TAX - CBRIF	\$.57
MFS	(0412) SPECIAL FUEL TAX	\$4.95
MVC COCG	(COCG) MOTOR VEHICLE COLLETIONS FOR COUNTY GVMT	\$8,486.81
MVC COCT	(COCT) MOTOR VEHICLE COLLECTIONS FOR CITIES & TOWNS	\$22,364.64
MVC COR	(COR) MOTOR VEHICLE COLLECTIONS FOR ROADS	\$48,759.63
MVC CRF	(CRF) MOTOR VEHICLE COLLECTIONS COUNTY ROAD FUND	\$17,414.15
MVC CRIRF	(CRIR) MOTOR VEHICLE COLLECTIONS FOR ROADS - CRIRF	\$35,945.43
TOTALS:		\$666,391.20

Transfer

- Transition period
- Account Balances,
 - 103 accounts, only for bridges
 - 105 accounts, roads and bridges
- Existing engineering contracts



SB 2173

- Transfers/apportionments through page 21.
 - The County Road, CR, factor is still used to apportion CBRI funds.
- Board required to notify ODOT 21 days prior to letting road/bridge project.
- Defines a "county-built" project.
 - Road/bridge let to contract or built "in whole or in part by the county".



SB 2173



- All costs associated with road/bridge projects are reimbursable.
- Transfers to the Circuit Engineering District, CED, Revolving fund.
 - One-time 1% of a county's balance.
 - Monthly, 12.5% of a county's apportionment.

SB 2173



- A registered professional engineer shall approve projects awarded to contractors.
- Engineering contracts may be reviewed by ODOT, county or circuit engineer.

SB 2173

Uses



- Safety Bridge Inspections
- Project engineering costs
- Roadway structures replacement
- Program management/construction supervision by ODOT or CEDs.
- Comprehensive signing program

SB 2173

Uses, cont'd



- Expense in employing an engineer.
- All costs associated with constructing a bituminous surface treatment or gravel roadway.

SB 2173



- ODOT/ACCO will develop road design standards under this program.
- Only registered engineers approved by ODOT shall be used.
- ODOT shall give county option of accepting the bid of projects let by ODOT.

Process

Bridge Projects



- Applies to structures you are going to build 20' or longer.
- Use county highway funds or Emergency and Transportation Revolving, ETR, funds.
- Bridge must meet a minimum load rating of 23 tons.
- Bridge must be 24' wide.

Process

Bridge Projects, cont'd



- Assign a Project Number
 - Example, CB-1(05)11 =>
County Bridge, District "1", 5th project in district 1, in State Fiscal year 2011.
- Sign a PO associated with your County Highway funds or ETR fund account. (Your county might have borrowed ETR funds)
- Finish bridge project

Process

Bridge Projects, cont'd



- Moving CBRI funds to County Highway Fund execute "Transfer of Appropriations", CBRI SA&I 237. (or repay ETR fund)
- Notify/file with Excise Board.
- May reimburse all labor, equipment and material costs.

Process

Chip/seal & Gravel Projects



- Assign a Project Number
 - Example, CR-1(05)11 =>
County Road, District "1", 5th project in
entire county, State Fiscal year 2011.
- Sign a PO associated with your County Highway funds or ETR fund account. (Your county might have borrowed ETR funds.)

Process

Chip/seal & Gravel Projects, cont'd

- Execute "Transfer of Appropriations", CBRI SA&I 237.
- Notify/file with Excise Board.
- Complete the project(s)?
- May reimburse all labor, equipment material costs.



Recommendations

- Separate "cash fund" accounts
 - 103 account, only for bridges if your county has a balance.
 - 105 account, roads or bridges, monthly appropriations.
- Document on a per project basis!
- Still execute a CBRI Five Year Plan.
- Request design engineer fee review that using CBRI funds.

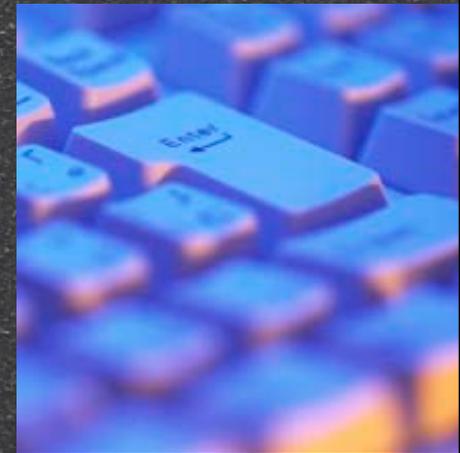


Website Posting

www.okacco.com

Under "Transportation"

- This presentation and anything NEW/CHANGES.
- Resolution to create an account/fund.
- County Engineering Contract.
- CBRI, SA&I form 237.
- SB 2173, "Notice to Bid" contact and Highlights
- County road/bridge bid documents/package



CBRI Questions



- Will ODOT still execute payments on engineering contracts that have only one or two payments left? NO
- Is the 5-year plan still mandatory? NO, but highly recommended.
- Disbursements methods? ODOT will send "balance" checks. Electronic monthly apportionments from the Tax Commission.

CBRI Questions



- Can the 103C and 105C funds be put in the same account? ODOT recommends separate accounts due to statutory funding allowances, 103 funds used only bridges (SB 1288).
- Does the notice to ODOT of a letting pertain to purchasing bridge/road supplies? NO, only to projects that are bid for specific site(s).

CBRI Questions



- Does the issue that a Professional Engineer has to approve road/bridge projects let to contract only apply to those projects using CBRI funds? YES, applies only CBRI funds.
- Can you recover costs for administration? YES, but you must be able to document the time spent on each project.

CBRI Questions



- Does Title 19 section 347 stating only 1/2 of funds allocated to an elective office in the first 6 months of a fiscal year apply **THIS YEAR** to the counties' CBRI fund? NO, only to 50% of balance as of what was on hand July 1, 2010.
- Can interest earned on CBRI funds be moved to another fund? No, the statutes do not say it can.

CBRI Questions



- What if you transfer more funds than you used on a project, do you have move it back to the CBRI fund? YES
- Is there a project cost limit/size on a county-built project? NO
- What is the 12.5% going to the CED revolving fund going to be spent on? Decision made by the Oklahoma Cooperative Circuit Engineering Districts Board, OCCEDB, and the CEDs.

CBRI Questions



- Is the 21 day notice to ODOT from when you send it out for bids or when you award a bid?
It is 21 days from when you accept bids.
- Will there be additional funds coming into the 103 account? NO
- Do counties need to process their 324A claims?
NO, ODOT will only return them.

CBRI Questions



- Can CBRI funds be invested into CDs? YES
- Will there changes to the gross production formula? NO
- Will all the funds and account numbers show up on the accounting sheet that the counties receive from ODOT? YES

CBRI Questions



- Once invoices for projects on a letting are received by the county, how long do counties have to remit their share of the construction costs? The deadline to have money to ODOT is 30 days before the project is let.
- Does reimbursement also apply to matching projects let by ODOT? NO, reimbursement applies to county-built projects. Counties will be invoiced by ODOT.

QUESTIONS

