



SBCOG

*Council of
San Benito
County Governments*

Council of San Benito County Governments

**Final Budget
Fiscal Year 2019/2020**

Prepared and Compiled by:

Kathy Postigo
Administrative Services Specialist

Contact Information:

330 Tres Pinos Road, Suite C 7
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**COUNCIL OF SAN BENITO COUNTY
GOVERNMENTS
FINAL BUDGET
FISCAL YEAR 2019/2020**

Published by Order of the:
Board of Directors

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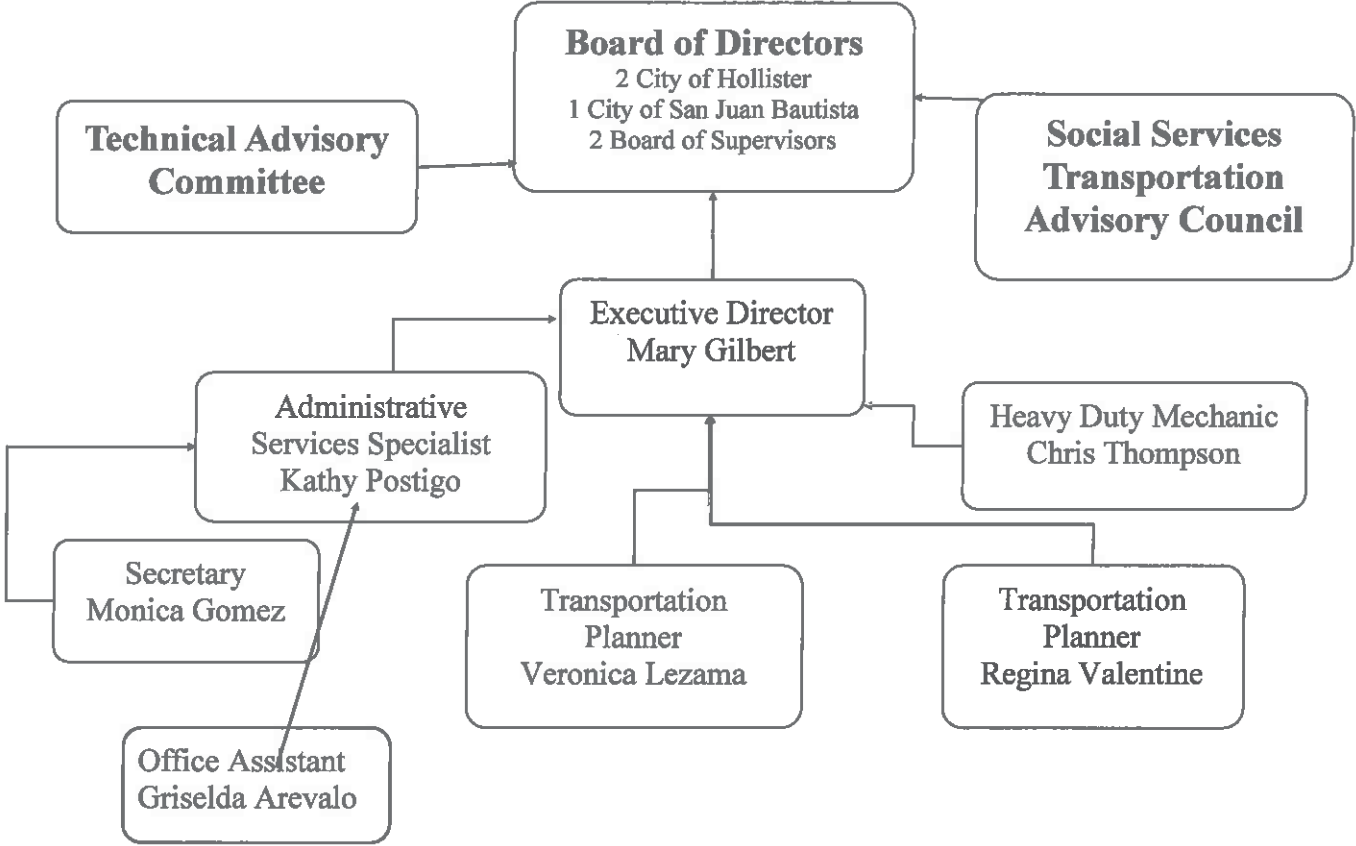
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Council of San Benito County Governments Organizational Chart

Council of San Benito County
Governments
(RTPA)

San Benito County Local
Transportation Authority
(CTSA)



Council of San Benito County Governments Advisory Committees

Technical Advisory Committee

Mary Gilbert, Executive Director	Council of Governments
John Guertin, Director of Resource Management Agency	San Benito County
Danny Hillstock, City Engineering Manager	City of Hollister
Mary Paxton, City of Hollister Development Services	City of Hollister
Jill Morales, Regional Planner	Caltrans
Heather Adamson, Director of Planning	AMBAG
Scott Parker, Captain	California Highway Patrol
Michaele LaForge, City Manager	City of San Juan Bautista

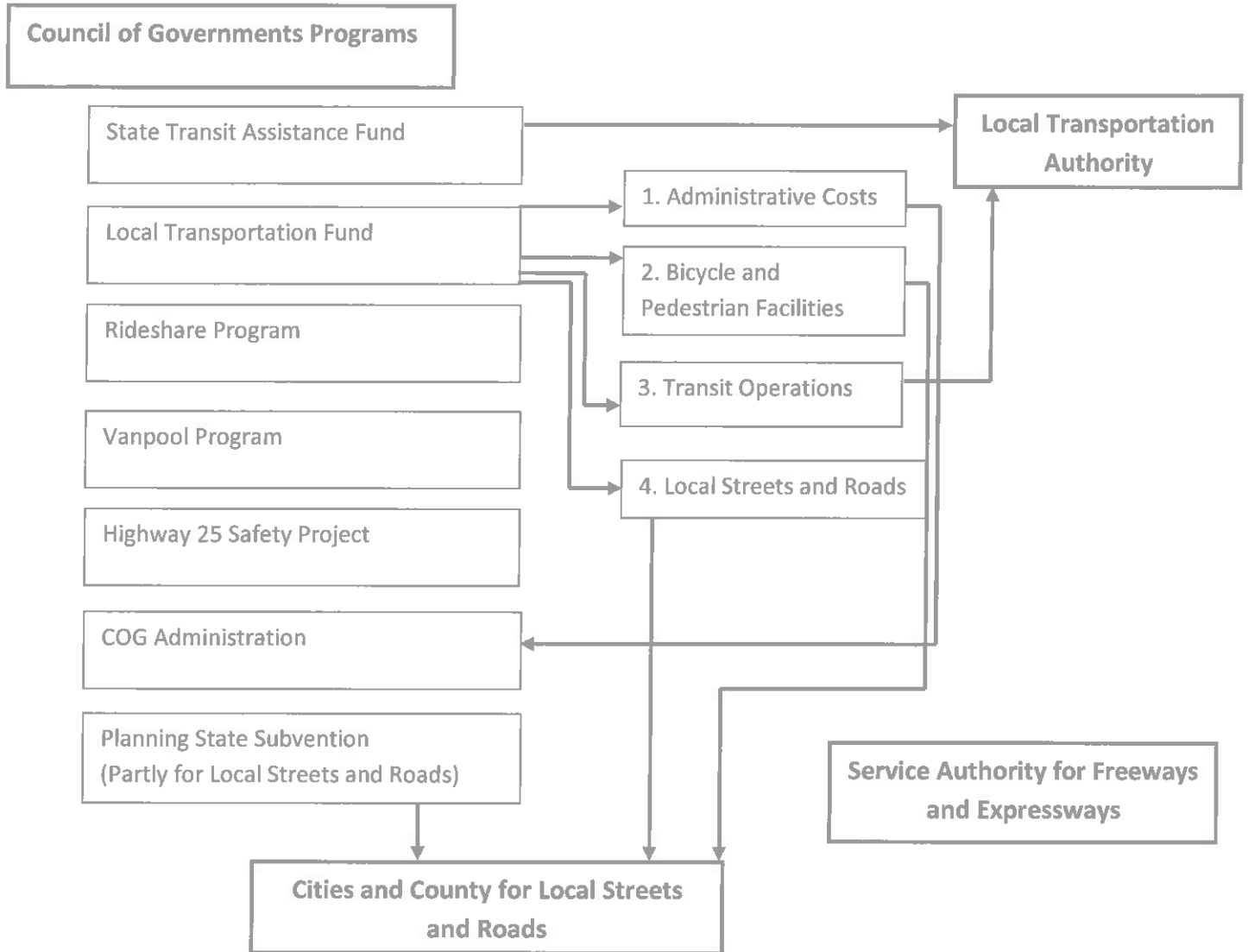
Social Services Transportation Advisory Committee

Mary Margaret Bilich, Chair	Disabled Transit User
Jim Parker, Vice Chair	Public
Leona Medearia-Peacher, Member	MV Transportation
Pauline Valdivia, Member	Jovenes de Antaño
Ester Alva	CSWD - Limited Resources
Clay Kempf, Member	Area Agency on Aging
Ann Ross, Member	Public

Bicycle and Pedestrian Advisory Committee

Cathy Buck	Danny Hillstock	Scott Parker
John Teliha	Valerie England	

Council of Governments Funding Diagram



Mission:

The Council of San Benito County Governments improves the mobility of San Benito County travelers by planning for and investing in a multi-modal transportation system that is safe, economically viable, and environmentally friendly.

Executive Summary

The Council of San Benito County Governments is designated as the Regional Transportation Planning Agency for the San Benito County region. As such, the Council of Governments plans and finances transportation projects and programs of regional importance. Projects include bicycle and pedestrian facilities, highways, local streets and roads, transit, and ridesharing and vanpooling.

This Budget continues the goal of prudent and conservative fiscal management. While reserves have been used in the past to bridge a short-term budget gap, this Budget relies on adequate revenues to match only necessary expenditures.

Budget Goals and Objectives

The Council of San Benito County Governments' goals and objectives for the FY 2019/2020 Budget are to continue funding the federal and state transportation plans and programs and coordinate with various federal, state, regional and local agencies on transportation projects and programs.

Additionally, the Budget continues the approach of conservative funding scenarios and realistic expenditures. Conservative funding estimates allow the agency to realistically balance the budget without assuming potential revenue streams. Grant applications which are pending a decision are not included in the Budget and will only be amended into the Budget upon award.

Work Program

Highlights of the FY 2018/2019 Council of San Benito County Governments Budget include:

- ✓ Regional Planning & Coordination
- ✓ Financing & Project Delivery
- ✓ Transit Planning and Operations
- ✓ Active Transportation

Staffing

There has been no staffing changes from the 2018/2019 budget.

Budget Detail

The FY 2019/2020 Budget includes several budget accounts. These separate accounts make up the total of the Council of Governments Budget. These accounts include:

- State Transit Assistance
- Local Transportation Fund
- Rideshare Program
- Council of Governments Administration
- Highway 25 Safety
- Vanpool Program
- Transportation Planning State Subvention

Also included in with these budgets is the Measure G Budget.

Each account includes a line item detail which shows expenditures in Personnel, Services and Supplies, Contracts, Capital, and Other. The Revenue Summary in each account shows the funding source for those proposed expenditures. A section is included which shows Revenues vs. Expenditures. The comparison is shown to allow the reader to see how revenues and expenditures match.

In addition, the Budget shows detailed information about the previous year budget with anticipated revenue receipts and expenditure expectations to June 30, 2019. The Budget also includes a column with anticipated revenues for the next budget year, FY 2020/2021. Finally, the Budget includes a column showing the variance between the proposed budget and the previous year adopted budget.

Expenditure Summary

The Council of Governments total budget for FY 2019/2020 is \$4,074,237. This budget reflects fund transfers in the amount of \$3.37 million and \$437,134 for planning activities. The amount being expended for COG Administration is \$299,910 from the Transportation Development Act.

The FY 2019/2020 Council of Governments Budget increased by 18.7 percent compared to the FY 2018/2019 Budget. This is attributed mainly to the State of Good Repair Grants Program which was part of the Senate Bill 1. It provides additional revenue for transit infrastructure repair and service improvements. Also the increase of State Transit Assistance funds.

The largest expenditures are in funding the Local Transportation Authority's public transit operations, funding local streets and road rehabilitation and maintenance needs, and funding staff positions for planning work.

The Council of Governments Budget includes claims made by the Local Transportation Authority for public transit operations. A total of \$1,520,385 is proposed for this Transportation Development Act claim. There is a set-aside of \$1,608,886 to be paid to Hollister, San Juan Bautista, and San Benito County for local streets and roads needs. The last major expense is in funding staff for planning and administrative purposes, \$437,134.

Revenue Summary

Revenues in the FY 2019/2020 Budget total \$13,350,073. Revenues have increased over the previous fiscal year due to carryover of non-requested allocations.

In FY 2019/2020, the Council of Governments Budget estimates revenue of \$565,393 in State Transit Assistance funds. These funds will be claimed by the Local Transportation Authority through the Transportation Development Act process.

Local Transportation Funds are provided to the Council of Governments under the Transportation Development Act. These funds are generated locally through a ¼ cent sales tax. The estimated revenue for these funds is \$1,930,820.

Other significant revenue sources include the Planning, Programming, and Monitoring (PPM), Rural Planning Assistance, and Regional Surface Transportation Program, and other grant specific funds. Estimates for these funds decrease slightly as the previous fiscal year as not receiving Planning, Programming and Monitoring fund in 2019/2020.

Budget Summary

The Council of Governments FY 2019/2020 Budget is balanced. The Budget supports the policies of the Board of Directors to complete projects and plan for the transportation needs of the community. There is no need to pull from reserves in this Budget.

**COUNCIL OF SAN BENITO COUNTY
GOVERNMENTS**

FINAL BUDGET

FISCAL YEAR 2019/2020

**COUNCIL OF GOVERNMENTS
FINAL BUDGET - FY 2019/20
REVENUE SUMMARY**

REVENUE DESCRIPTION	Adopted Budget FY 18/19	Estimated Actual to June 30, 2019*	Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 18/19 FY 19/20
Local Transportation Fund (627.95.7310)					
LTF Balance	1,730,045	2,309,654	3,101,560	3,148,453	1,371,515
340.101 TDA 2% Reserved for Bike/Ped.	523,563	544,093	582,709	618,579	59,146
541.001 LTF Interest Revenue	6,800	6,800	6,800	6,800	-
550.102 General Sales Tax (1/4%) LTF	1,793,460	1,930,820	1,930,820	1,793,460	137,360
Set aside Local Streets & Roads(carry over)	1,608,886	1,839,886	1,839,886	1,241,578	231,000
Total	5,662,754	6,631,253	7,461,775	6,808,870	1,799,021
Transportation Planning State Subvention (628.95.7390)					
551.405 STIP Planning, Programming, & Monitoring	55,000	55,000	-	55,000	(55,000)
551.407 Rural Planning Assistance	294,000	294,000	294,000	294,000	-
570017 RCTF (TPM Framework)	66,446	66,446	-	-	(66,446)
551.401 SB1 Sustainable Community Grant	150,000	22,500	127,500	-	(22,500)
RSTP From Previous years	1,071,563	3,206,528	2,087,484	2,006,642	1,015,921
551.412 RSTP Exchange	588,908	606,226	606,226	603,750	17,318
Fund Balance (carry over previous years)	2,325,849	1,570,354	1,570,354	1,570,354	(755,495)
541.001 Interest Revenue	18,000	15,000	18,000	15,000	-
Total	4,569,766	5,836,054	4,703,564	4,544,746	133,798
State Transit Assistance (627.95.7300)					
551.406 STA Revenue	407,260	485,579	565,393	495,750	158,133
State of Good Repair (And carryover of SGR)	115,778	115,778	223,393	-	107,615
541.001 STA Interest Revenue	200	200	200	200	-
Total	523,238	601,557	788,986	495,950	265,748
COG Administration (628.95.7340)					
576.012 OPEB revenue	-	-	-	-	-
Misc. (carry over)	-	773	-	-	-
561.904 ALUC Fees	900	1,200	900	900	-
570.001 Contributions (LTF)	232,739	222,672	299,010	215,355	66,271
Total	233,639	224,645	299,910	216,255	66,271
Rideshare Fund (627.95.7330)					
556.310 CMAQ Rideshare	-	-	-	-	-
570.012 Donations/Balance	3,500	2,627	3,127	3,000	(373)
Total	3,500	2,627	3,127	3,000	(373)
Hwy 25 Safety (628.95.7360)					
541.001 Interest Revenue	4,000	4,000	4,000	-	-
564.501 Copies	-	-	-	-	-
570.014 Reimbursement from Caltrans	235,000	-	-	-	(235,000)
570.014 Contributions (RDA)Balance	431,226	393,371	336,371	90,371	(94,855)
Total	670,226	397,371	340,371	90,371	(329,855)
Vanpool Administration Account (628.95.7370)					
542.010 Passenger Lease Fees	21,600	21,300	21,600	21,600	-
541.001 Interest	450	484	450	400	-
350.101 Carryover from previous years & sale of van	23,101	28,419	29,300	32,055	6,199
Total	45,151	50,203	51,350	54,055	6,199
*TOTAL COG REVENUES	11,475,535	13,520,265	13,350,073	11,996,991	1,874,538
Measure G (634.95.7391)					
541.001 Interest Revenue	-	-	5,000	6,000	5,000
512.101 1%Sales Tax	-	-	6,732,000	7,128,000	6,732,000
570.014 Prior Year Balance	-	-	-	1,038,000	-
TOTAL MEASURE G REVENUES	-	-	6,737,000	8,172,000	6,737,000

*Total does not include the transfer of LTF funds or Planning Subvention to COG Administration.

Note: Revenue to the various accounts are reimbursed at the end of the fiscal year or when the project has been completed.

Acronyms Summary:

RSTP - Regional Surface Transportation Program
CMAQ - Congestion Mitigation and Air Quality
5311 - Federal Transit Administration Section 5311 Program

STA - State Transit Assistance
STIP - State Transportation Improvement Program
LTF - Local Transportation Fund

**Council of Governments -
Final Budget - FY 2019/20**

Expenditure Summary and Revenue Summary

EXPENDITURE DESCRIPTION	Adopted Budget FY 18/19	Estimated Actual to June 30, 2019	Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 18/19 FY 19/20
EXPENDITURE DESCRIPTION					
Personnel	456,417	454,915	478,782	448,100	22,365
Services & Supplies	102,141	92,365	116,615	99,910	14,474
Contracts	876,462	155,350	406,450	116,371	(470,012)
Capital	-	-	-	-	-
Other	1,900,196	3,254,489	3,072,390	2,563,737	1,172,194
TOTAL EXPENDITURES	3,335,216	3,957,119	4,074,237	3,228,117	739,021
REVENUES					
See Revenue Sheet for detail	11,475,535	13,520,265	13,350,073	11,997,891	1,874,538
Operating Transfers Received	233,639	222,672	299,010	216,255	65,371
TOTAL REVENUES	11,709,174	13,742,937	13,649,083	12,214,146	1,939,909
TOTAL PROPOSED BUDGET	3,335,216	3,957,119	4,074,237	3,228,117	739,021

The Council of Governments budget accounts include:

1. Local Transportation Fund (629.7310)
2. State Transit Assistance (629.7300)
3. Rideshare Program (628.7330)
4. Council of Governments Administration (628.7340)
5. Vanpool Program (628.7370)
6. Highway 25 Safety Program (628.7360)
7. Transportation Planning State Subvention (628.7390)

BUDGET NOTES

Personnel

COG salaries have increased due to annual step increases and COLAS of COG staff.

Total **478,782**

Services and Supplies

Services and Supplies includes those necessary purchases to support planning and project delivery. It also includes the San Benito Cost Plan.

Total **116,615**

Contracts

Contracts include services under contract for AMBAG metropolitan planning, the regional GIS system, outside financial audit, Hwy 25 Network Expansion Study, triennial performance audit, ALUC for Frazier Lake Airport and contracts regarding the Hwy 25 widening.

Total **406,450**

Capital

No capital

Other

Other includes operating transfers to LTA, COG Administration, City of Hollister, San Juan Bautista and San Benito County in pass-through funds. This category includes COG's share of the cost for current employee retirement benefits (OPEB).

Total **3,072,390**

TOTAL PROPOSED BUDGET **4,074,237**

**COUNCIL OF GOVERNMENTS - STATE TRANSIT ASSISTANCE
FINAL BUDGET - FY 2019/20
EXPENDITURES**

EXPENDITURE DESCRIPTION	Adopted Budget FY 18/19	Estimated Actual to June 30, 2019	Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 18/19 FY 19/20
Personnel					
610.101 Salaries	-	-	-	-	-
619.226 Administrative Support	-	-	-	-	-
Total	-	-	-	-	-
Services and Supplies					
619.126 Magazines and Subscriptions	-	-	-	-	-
619.130 Clothing and Safety	-	-	-	-	-
619.132 Communications	-	-	-	-	-
619.138 Computer Maintenance	-	-	-	-	-
619.140 Computer Supplies	-	-	-	-	-
645.701 General Insurance	-	-	-	-	-
619.152 Maintenance of Equipment	-	-	-	-	-
619.154 Maintenance of Equipment - Oil and Gas	-	-	-	-	-
619.158 Maintenance of Structures and Grounds	-	-	-	-	-
619.280 Marketing	-	-	-	-	-
619.164 Medical/Dental/Lab Supplies and Services	-	-	-	-	-
619.166 Membership Dues	-	-	-	-	-
619.168 Office Furniture under \$700	-	-	-	-	-
619.170 Office Equipment under \$300	-	-	-	-	-
619.176 Special Project Supplies -Supplies	-	-	-	-	-
619.174 Supplies	-	-	-	-	-
619.172 Postage and Delivery	-	-	-	-	-
619.210 Legal	-	-	-	-	-
619.212 Accounting	-	-	-	-	-
619.222 Other Consultants	-	-	-	-	-
619.180 Public and Legal Notices	-	-	-	-	-
619.184 Rent Equipment	-	-	-	-	-
619.186 Rent Structures	-	-	-	-	-
619.190 Small Tools	-	-	-	-	-
619.268 Special Dept Expense - Other	-	-	-	-	-
619.196 Travel Lodging	-	-	-	-	-
619.198 Travel Meals	-	-	-	-	-
619.194 Training	-	-	-	-	-
619.200 Travel Transportation	-	-	-	-	-
619.308 Utilities	-	-	-	-	-
Total	-	-	-	-	-
Contracts					
619.250 Special Dept Expense - Contracts	-	-	-	-	-
Total	-	-	-	-	-
Capital					
650.304 Furniture and Fixtures	-	-	-	-	-
650.302 Equipment other than Computer	-	-	-	-	-
650.303 Computer Hardware	-	-	-	-	-
650.301 Automobiles, Trucks, Vans	-	-	-	-	-
Total	-	-	-	-	-
Other					
640.513 Operating Transfers (to LTA)	185,200	601,557	565,593	495,950	380,393
640.513 Operating Transfers (to LTA for SGR)	-	-	223,393	-	223,393
Total	185,200	601,557	788,986	495,950	603,786
TOTAL PROPOSED BUDGET	185,200	601,557	788,986	495,950	603,786

**COUNCIL OF GOVERNMENTS - STATE TRANSIT ASSISTANCE
FINAL BUDGET - FY 2019/20
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION	Adopted Budget FY 18/19	Estimated Actual to June 30, 2019*	Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 18/19 FY 19/20
541.001 STA Interest Revenue	200	200	200	200	-
State of Good Repair (and carryover SGR)	115,778	115,778	223,393	-	107,615
551.406 STA Revenue	407,260	485,579	565,393	495,750	158,133
TOTAL REVENUE	523,238	601,557	788,986	495,950	265,748
TOTAL BUDGET	185,200	601,557	788,986	495,950	603,786

EXPENDITURES

Personnel	-	-	-	-	-
Services & Supplies	-	-	-	-	-
Contracts	-	-	-	-	-
Capital	-	-	-	-	-
Other (LTA)	185,200	601,557	788,986	495,950	603,786
TOTAL EXPENDITURES	185,200	601,557	788,986	495,950	603,786

REVENUES

Revenues	523,238	601,557	788,986	495,950	265,748
TOTAL REVENUES	523,238	601,557	788,986	495,950	265,748
TOTAL PROPOSED BUDGET	185,200	601,557	788,986	495,950	603,786

FUND BALANCE	-
DESIGNATED FUND BALANCE	-
UNDESIGNATED FUND BALANCE	-

**COUNCIL OF GOVERNMENTS - STATE TRANSIT ASSISTANCE
FINAL BUDGET - FY 2019/20
BUDGET NOTES**

BUDGET NOTES

Personnel

No Personnel expenditures are proposed in this Budget.

Total

-

Services and Supplies

No Services and Supplies are proposed in this Budget.

Total

-

Contracts

No Contracts are proposed in this Budget.

Total

-

Capital

No Capital expenditures are proposed in this Budget.

Total

-

Other

Other includes operating transfers to LTA for transit capital and operations.
Also State of Good Repair Projects.

Total

788,986

TOTAL PROPOSED BUDGET

788,986

**COUNCIL OF GOVERNMENTS - LOCAL TRANSPORTATION FUND
FINAL BUDGET - FY 2019/20**

EXPENDITURE DESCRIPTION	EXPENDITURES		Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 18/19 FY 19/20
	Adopted Budget FY 18/19	Estimated Actual to June 30, 2019*			
Personnel					
610.101 Salaries	-	-	-	-	-
619.226 Administrative Support	-	-	-	-	-
Total	-	-	-	-	-
Services and Supplies					
619.126 Magazines and Subscriptions	-	-	-	-	-
619.130 Clothing and Safety	-	-	-	-	-
619.132 Communications	-	-	-	-	-
619.138 Computer Maintenance	-	-	-	-	-
619.140 Computer Supplies	-	-	-	-	-
645.701 General Insurance	-	-	-	-	-
619.152 Maintenance of Equipment	-	-	-	-	-
619.154 Maintenance of Equipment - Oil and Gas	-	-	-	-	-
619.158 Maintenance of Structures and Grounds	-	-	-	-	-
619.280 Marketing	-	-	-	-	-
619.164 Medical/Dental/Lab Supplies and Services	-	-	-	-	-
619.166 Membership Dues	-	-	-	-	-
619.176 Special Project Supplies - Supplies	-	-	-	-	-
619.174 Supplies	-	-	-	-	-
619.172 Postage and Delivery	-	-	-	-	-
619.210 Legal	-	-	-	-	-
619.222 Other Consultants	-	-	-	-	-
619.180 Public and Legal Notices	-	-	-	-	-
619.184 Rent Equipment	-	-	-	-	-
619.186 Rent Structures	-	-	-	-	-
619.190 Small Tools	-	-	-	-	-
619.268 Special Dept Expense - Other	-	-	-	-	-
619.196 Travel Lodging	-	-	-	-	-
619.198 Travel Meals	-	-	-	-	-
619.194 Training	-	-	-	-	-
619.200 Travel Transportation	-	-	-	-	-
619.306 Utilities	-	-	-	-	-
Total	-	-	-	-	-
Contracts					
619.250 Special Dept Expense - Contracts	-	-	-	-	-
Total	-	-	-	-	-
Capital					
650.304 Furniture and Fixtures	-	-	-	-	-
650.303 Computer Hardware	-	-	-	-	-
650.301 Automobiles, Trucks, Vans	-	-	-	-	-
Total	-	-	-	-	-
Other					
650.513 Operating Transfers (LTA)	1,107,408	884,426	954,792	1,412,148	(152,616)
650.513 Operating Transfer (COG Admin)	225,071	222,672	299,010	215,355	73,939
650.513 Operating Transfer (2% reserve Bike & Ped)	35,869	38,616	38,616	35,869	2,747
650.513 Operating Transfer	-	-	-	-	-
650.513 Operating Transfers (San Benito Co. PW)	-	-	598,308	-	598,308
Total	1,368,348	1,145,714	1,890,726	1,663,371	522,378
TOTAL PROPOSED BUDGET	1,368,348	1,145,714	1,890,726	1,663,371	522,378

**COUNCIL OF GOVERNMENTS - LOCAL TRANSPORTATION FUND
FINAL BUDGET - FY 2019/20
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION	Adopted Budget FY 18/19	Estimated Actual to June 30, 2019*	Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 18/19 FY 19/20
LTF Balance from previous years)	1,730,045	2,309,654	3,101,560	3,148,453	1,371,515
Set Aside for Local Streets & Roads(carryover)	1,608,886	1,839,886	1,839,886	1,241,578	231,000
340.101 TDA 2% Reserve for Bike/Ped	523,563	544,093	582,709	618,579	59,146
541.001 LTF Interest Revenue	6,800	6,800	6,800	6,800	-
550.102 General Sales Tax 1/4% (LTF)	1,793,460	1,930,820	1,930,820	1,793,460	137,360
TOTAL REVENUE	5,662,754	6,631,253	7,461,775	6,808,870	1,799,021

EXPENDITURES VS REVENUES	Adopted Budget FY 18/19	Estimated Actual to June 30, 2019*	Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 18/19 FY 19/20
EXPENDITURES					
Personnel	-	-	-	-	-
Services & Supplies	-	-	-	-	-
Contracts	-	-	-	-	-
Capital	-	-	-	-	-
Other (Operating Transfers out)	1,368,348	1,145,714	1,890,726	1,663,371	522,378
TOTAL EXPENDITURES	1,368,348	1,145,714	1,890,726	1,663,371	522,378
REVENUES					
Revenues	5,662,754	6,631,253	7,461,775	6,808,870	1,799,021
TOTAL REVENUES	5,662,754	6,631,253	7,461,775	6,808,870	1,799,021
TOTAL PROPOSED BUDGET	1,368,348	1,145,714	1,890,726	1,663,371	522,378
FUND BALANCE			5,571,049		
DESIGNATED FUND BALANCE			2,422,595		
UNDESIGNATED FUND BALANCE			3,148,453		

**COUNCIL OF GOVERNMENTS - LOCAL TRANSPORTATION FUND
FINAL BUDGET - FY 2019/20
BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 19/20
Personnel No Personnel expenditures are proposed in this Budget.	
Total	-
Services and Supplies No Services and Supplies are proposed in this Budget.	
Total	-
Contracts No Contract expenditures are proposed in this Budget.	
Total	-
Capital No Capital expenditures are proposed in this Budget.	
Total	-
Other Other includes operating transfers to the LTA and COG Administration budgets. Also, there is a required set-aside of 2% for bicycle and pedestrian projects as mandated in the Transportation Development Act.	
Total	1,890,726
TOTAL PROPOSED BUDGET	1,890,726

**COUNCIL OF GOVERNMENTS - RIDESHARE PROGRAM
FINAL BUDGET - FY 2019/20
EXPENDITURES**

EXPENDITURE DESCRIPTION	Adopted Budget FY 18/19	Estimated Actual to June 30, 2019'	Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 18/19 FY 19/20
Personnel					
610.101 Salaries	-	-	-	-	-
Total	-	-	-	-	-
Services and Supplies					
619.126 Magazines and Subscriptions	-	-	-	-	-
619.130 Clothing and Safety	-	-	-	-	-
619.132 Communications	-	-	-	-	-
619.138 Computer Maintenance	-	-	-	-	-
619.140 Computer Supplies	-	-	-	-	-
645.701 General Insurance	-	-	-	-	-
619.152 Maintenance of Equipment	-	-	-	-	-
619.154 Maintenance of Equipment - Oil and Gas	-	-	-	-	-
619.158 Maintenance of Structures and Grounds	-	-	-	-	-
619.280 Marketing	-	-	-	-	-
619.166 Membership Dues	-	-	-	-	-
619.176 Special Project Supplies - Supplies	-	-	-	-	-
619.174 Supplies	-	-	-	-	-
619.172 Postage and Delivery	-	-	-	-	-
619.210 Legal	-	-	-	-	-
619.180 Public and Legal Notices	-	-	-	-	-
619.184 Rent Equipment	-	-	-	-	-
619.186 Rent Structures	-	-	-	-	-
619.190 Small Tools	-	-	-	-	-
619.268 Special Dept Expense - Other	3,500	2,500	3,127	3,000	(373)
619.196 Travel Lodging	-	-	-	-	-
619.198 Travel Meals	-	-	-	-	-
619.194 Training	-	-	-	-	-
619.200 Travel Transportation	-	-	-	-	-
619.306 Utilities	-	-	-	-	-
Total	3,500	2,500	3,127	3,000	(373)
Contracts					
619.250 Special Dept Expense - Contracts	-	-	-	-	-
Total	-	-	-	-	-
Capital					
650.302 Equipment other than Computer	-	-	-	-	-
650.303 Computer Hardware	-	-	-	-	-
650.301 Automobiles, Trucks, Vans	-	-	-	-	-
Total	-	-	-	-	-
Other					
649.32 Operating Transfers	-	-	-	-	-
Total	-	-	-	-	-
TOTAL PROPOSED BUDGET	3,500	2,500	3,127	3,000	(373)

**COUNCIL OF GOVERNMENTS - RIDESHARE PROGRAM
FINAL BUDGET - FY 2019/20
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION	Adopted Budget FY 18/19	Estimated Actual to June 30, 2019	Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 18/19 FY 19/20
556310 CMAQ Rideshare Donations/Carry over	-	-	-	-	-
TOTAL REVENUE	3,500	2,627	3,127	3,000	(373)

EXPENDITURES VS REVENUES	Adopted Budget FY 18/19	Estimated Actual to June 30, 2019	Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 18/19 FY 19/20
EXPENDITURES					
Personnel	-	-	-	-	-
Services & Supplies	3,500	2,500	3,127	3,000	(373)
Contracts	-	-	-	-	-
Capital	-	-	-	-	-
Other	-	-	-	-	-
TOTAL EXPENDITURES	3,500	2,500	3,127	3,000	(373)
REVENUES					
Revenues	3,500	2,627	3,127	3,000	-\$373
TOTAL REVENUES	3,500	2,627	3,127	3,000	(373)
TOTAL PROPOSED BUDGET	3,500	2,500	3,127	3,000	(373)

FUND BALANCE	-
DESIGNATED FUND BALANCE	-
UNDESIGNATED FUND BALANCE	-

**COUNCIL OF GOVERNMENTS - RIDESHARE PROGRAM
FINAL BUDGET - FY 2019/20
BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 19/20
Personnel	
Total	-
Services and Supplies Services and Supplies for the Bike to School event at local elementary schools and other program activities as needed.	
Total	3,127
Contracts	
Total	-
Capital	
Total	-
Other	
Total	-
TOTAL PROPOSED BUDGET	3,127

**COUNCIL OF GOVERNMENTS - ADMINISTRATION
FINAL BUDGET - FY 2019/20
EXPENDITURES**

EXPENDITURE DESCRIPTION	Adopted Budget FY 18/19	Estimated Actual to June 30, 2019*	Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 18/19 FY 19/20
Personnel					
610.101 Salaries	99,979	100,500	169,133	101,000	69,154
610.101 Directors Stipend	8,075	8,075	8,100	8,100	25
Total	108,054	108,575	177,233	109,100	69,179
Services and Supplies					
619.126 Magazines and Subscriptions	100	65	100	50	-
619.132 Communications	1,700	1,600	1,700	1,700	-
619.138 Computer Maintenance	2,000	2,000	2,000	1,500	-
619.140 Computer Supplies	1,200	300	700	150	(500)
645.701 General Insurance	1,673	1,673	3,410	2,000	1,737
619.152 Maintenance of Equipment	1,500	1,500	1,700	1,700	200
619.158 Maintenance of Structure	34	34	35	50	1
619.280 Marketing	600	706	600	600	-
619.166 Membership Dues	2,500	1,800	1,000	1,000	(1,500)
619.176 Special Project Supplies	250	250	250	250	-
619.174 Supplies	1,200	1,200	1,200	1,200	-
619.172 Postage and Delivery	1,000	1,000	1,000	1,100	-
619.210 Legal	7,000	6,000	7,000	8,000	-
619.222 Other Consultants	-	-	-	-	-
619.180 Public and Legal Notices	500	500	500	550	-
619.184 Rent Equipment	2,300	2,300	2,300	2,500	-
619.186 Rent Structures	37,885	37,697	37,885	37,885	-
619.268 Special Dept. Expense - Other	1,500	1,000	1,000	1,000	(500)
619.196 Travel Lodging	600	600	700	700	100
619.198 Travel Meals	100	100	200	200	100
619.194 Training	493	-	490	-	(3)
619.200 Travel Transportation	900	1,050	900	900	-
649.101 Cost Allocation Plan	9,830	9,830	24,837	12,000	15,007
619.306 Utilities	3,100	2,700	3,100	3,100	-
Total	77,965	73,905	92,607	78,135	14,642
Contracts					
619.250 Special Dept. Expense - Contracts	43,000	37,545	25,450	16,000	(17,550)
Total	43,000	37,545	25,450	16,000	(17,550)
Capital					
650.302 Equipment other than Computer	-	-	-	-	-
650.303 Computer Hardware	-	-	-	-	-
650.301 Automobiles, Trucks, Vans	-	-	-	-	-
Total	-	-	-	-	-
Other					
640.320 OPEB Charges	-	-	-	-	-
645.704 Retiree medical	4,620	4,620	4,620	13,020	-
Total	4,620	4,620	4,620	13,020	-
TOTAL PROPOSED BUDGET	233,639	224,645	299,910	216,255	66,271

**COUNCIL OF GOVERNMENTS - ADMINISTRATION
FINAL BUDGET - FY 2019/20
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION	Adopted Budget FY 18/19	Estimated Actual to June 30, 2019	Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 18/19 FY 19/20
576.012 OPEB revenue	-	-	-	-	-
570.006 Miscellaneous (carry over)	-	773	-	-	-
576.012 ALUC Fees	900	1,200	900	900	-
576.012 Contributions(LTF)	232,739	222,672	299,010	215,355	66,271
TOTAL REVENUE	233,639	224,645	299,910	216,255	66,271

EXPENDITURES VS REVENUES	Adopted Budget FY 18/19	Estimated Actual to June 30, 2019	Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 18/19 FY 19/20
EXPENDITURES					
Personnel	108,054	108,575	177,233	109,100	69,179
Services & Supplies	77,965	73,905	92,607	78,135	14,642
Contracts	43,000	37,545	25,450	16,000	(17,550)
Capital	-	-	-	-	-
Other	4,620	4,620	4,620	13,020	-
TOTAL EXPENDITURES	233,639	224,645	299,910	216,255	66,271
REVENUES					
Revenues	233,639	224,645	299,910	216,255	66,271
TOTAL REVENUES	233,639	224,645	299,910	216,255	66,271
TOTAL PROPOSED BUDGET	233,639	224,645	299,910	216,255	66,271
FUND BALANCE			-		
DESIGNATED FUND BALANCE			-		
UNDESIGNATED FUND BALANCE			-		

**COUNCIL OF GOVERNMENTS - ADMINISTRATION
FINAL BUDGET - FY 2019/20
BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 19/20
Personnel Personnel includes salaries, administrative support, and professional services. These include regular staff salaries, and temporary help. Administrative support is the Board of Directors compensation.	
Total	177,233
Services and Supplies Services and Supplies include normal budget items to support COG operations. The budget for Services and Supplies includes an increase in legal services and a increase in the County Cost Allocation Plan along with a TV monitor for the conference room	
Total	92,607
Contracts Contracts include the cost of the outside financial audit and triennial performance audit. Frazier Lake ALUC report \$20,000	
Total	25,450
Capital No capital requested	
Total	-
Other Other includes COG's share of cost for current employees retirement benefits (OPEB - Other Post Employee Benefits).	
Total	4,620
TOTAL PROPOSED BUDGET	299,910

**COUNCIL OF GOVERNMENTS - HIGHWAY 25 SAFETY PROJECT
FINAL BUDGET - FY 2019/20
EXPENDITURES**

EXPENDITURE DESCRIPTION	Adopted Budget FY 18/19	Estimated Actual to June 30, 2019	Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 18/19 FY 19/20
Personnel					
610.101 Salaries	-	-	-	-	-
619.226 Administrative Support	-	-	-	-	-
Total	-	-	-	-	-
Services and Supplies					
619.126 Magazines and Subscriptions	-	-	-	-	-
619.132 Communications	-	-	-	-	-
619.138 Computer Maintenance	-	-	-	-	-
619.140 Computer Supplies	-	-	-	-	-
645.701 General Insurance	-	-	-	-	-
619.152 Maintenance of Equipment	-	-	-	-	-
619.154 Maintenance of Equipment - Oil and Gas	-	-	-	-	-
619.158 Maintenance of Structures and Grounds	-	-	-	-	-
619.280 Marketing	-	-	-	-	-
619.166 Membership Dues	-	-	-	-	-
619.168 Office Furniture under \$3,000	-	-	-	-	-
619.170 Office Equipment under \$3,000	-	-	-	-	-
619.176 Special Project Supplies - Supplies	-	-	-	-	-
619.174 Supplies	-	-	-	-	-
619.172 Postage and Delivery	-	-	-	-	-
619.210 Legal	-	-	-	-	-
619.222 Other Consultants	-	-	-	-	-
619.180 Public and Legal Notices	-	-	-	-	-
619.184 Rent Equipment	-	-	-	-	-
619.186 Rent Structures	-	-	-	-	-
619.190 Small Tools	-	-	-	-	-
619.268 Special Dept. Expense - Other	-	-	-	-	-
619.196 Travel Lodging	-	-	-	-	-
619.198 Travel Meals	-	-	-	-	-
619.194 Training	-	-	-	-	-
619.200 Travel Transportation	-	-	-	-	-
619.306 Utilities	-	-	-	-	-
Total	-	-	-	-	-
Contracts					
619.250 Special Dept. Expense - Contracts	620,226	30,000	250,000	90,371	(370,226)
Total	620,226	30,000	250,000	90,371	(370,226)
Capital					
650.304 Furniture and Fixtures	-	-	-	-	-
650.302 Equipment other than Computer	-	-	-	-	-
650.303 Computer Hardware	-	-	-	-	-
650.301 Automobiles, Trucks, Vans	-	-	-	-	-
Total	-	-	-	-	-
Other					
640.513 Operating Transfers	-	-	-	-	-
Total	-	-	-	-	-
TOTAL PROPOSED BUDGET	620,226	30,000	250,000	90,371	(370,226)

**COUNCIL OF GOVERNMENTS - HIGHWAY 25 SAFETY PROJECT
FINAL BUDGET - FY 2019/20
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION	Adopted Budget FY 18/19	Estimated Actual to June 30, 2019	Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 18/19 FY 19/20
541.001 Interest Revenue	4,000	4,000	4,000	-	-
551.405 Caltrans Reim	235,000	-	-	-	(235,000)
570.014 Contributions Balance	431,226	393,371	336,371	90,371	(94,855)
TOTAL REVENUE	670,226	397,371	340,371	90,371	(329,855)

EXPENDITURES VS REVENUES	Adopted Budget FY 18/19	Estimated Actual to June 30, 2019	Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 18/19 FY 19/20
EXPENDITURES					
Personnel	-	-	-	-	-
Services & Supplies	-	-	-	-	-
Contracts	620,226	30,000	250,000	90,371	(370,226)
Capital	-	-	-	-	-
Other	-	-	-	-	-
TOTAL EXPENDITURES	620,226	30,000	250,000		(370,226)
REVENUES					
Revenues	670,226	397,371	340,371	-	(329,855)
TOTAL REVENUES	670,226	397,371	340,371	90,371	(329,855)
TOTAL PROPOSED BUDGET	620,226	30,000	250,000		(370,226)
		FUND BALANCE	90,371		
		DESIGNATED FUND BALANCE	-		
		UNDESIGNATED FUND BALANCE	90,371		

**COUNCIL OF GOVERNMENTS - HIGHWAY 25 SAFETY PROJECT
FINAL BUDGET - FY 2019/20
BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 18/19
Personnel No Personnel expenditures are proposed in this Budget.	
Total	-
Services and Supplies No Services and Supplies expenditures are proposed in this Budget.	
Total	-
Contracts Contracts regarding the Hwy 25 widening.	
Total	250,000
Capital No Capital expenditures are proposed in this Budget.	
Total	-
Other	
Total	-
TOTAL PROPOSED BUDGET	250,000

**COUNCIL OF GOVERNMENTS - VANPOOL PROGRAM
FINAL BUDGET - FY 2019/20
EXPENDITURES**

EXPENDITURE DESCRIPTION	Adopted Budget FY 18/19	Estimated Actual to June 30, 2019	Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 18/19 FY 19/20
Personnel					
610.101 Salaries	12,111	13,850	12,468	14,000	357
619.226 Administrative Support	-	-	-	-	-
Total	12,111	13,850	12,468	14,000	357
Services and Supplies					
619.126 Magazines and Subscriptions	-	-	-	-	-
619.132 Communications	-	-	-	-	-
619.138 Computer Maintenance	-	-	-	-	-
619.140 Computer Supplies	-	-	-	-	-
645.701 General Insurance	205	205	251	200	48
619.152 Maintenance of Equipment	2,976	2,750	2,976	3,000	-
619.158 Maintenance of Structures and Grounds	-	-	-	-	-
619.280 Marketing	-	-	-	-	-
619.166 Membership Dues	-	-	-	-	-
619.166 Office Furniture under \$3,000	-	-	-	-	-
619.168 Office Equipment under \$3,000	-	-	-	-	-
619.176 Special Project Supplies -Supplies	-	-	-	-	-
619.174 Supplies	-	-	-	-	-
619.172 Postage and Delivery	-	-	-	-	-
619.210 Legal	100	100	100	100	-
619.222 Other Consultants	-	-	-	-	-
619.180 Public and Legal Notices	-	-	-	-	-
619.184 Rent Equipment	-	-	-	-	-
619.186 Rent Structures	-	-	-	-	-
619.180 Small Tools	-	-	-	-	-
619.268 Special Dept. Expense - Other	500	500	500	-	-
619.196 Travel Lodging	-	-	-	-	-
619.198 Travel Meals	-	-	-	-	-
619.194 Training	-	-	-	-	-
619.200 Travel Transportation	-	-	-	-	-
619.306 Utilities	-	-	-	-	-
Total	3,781	3,555	3,827	3,300	46
Contracts					
619.250 Special Dept. Expense - Contracts	-	-	-	-	-
Total	-	-	-	-	-
Capital					
650.304 Furniture and Fixtures	-	-	-	-	-
650.302 Equipment other than Computer	-	-	-	-	-
650.303 Computer Hardware	-	-	-	-	-
650.301 Automobiles, Trucks, Vans	-	-	-	-	-
Total	-	-	-	-	-
Other					
640.320 OPEB	-	-	-	-	-
640.513 Operating Transfers	3,500	-	3,000	3,000	(500)
Total	3,500	-	3,000	3,000	(500)
TOTAL PROPOSED BUDGET	19,392	17,405	19,295	20,300	(97)

**COUNCIL OF GOVERNMENTS - VANPOOL PROGRAM
FINAL BUDGET - FY 2019/20
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION	Adopted Budget FY 18/19	Estimated Actual to June 30, 2019	Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 18/19 FY 19/20
542.010 Passenger Lease Fees	21,600	21,300	21,600	21,600	-
541.001 Interest	450	484	450	400	-
570.011 Carryover from Vanpool	23,101	28,419	29,300	32,055	6,199
TOTAL REVENUE	45,151	50,203	51,350	54,055	6,199

EXPENDITURES VS REVENUES	Adopted Budget FY 18/19	Estimated Actual to June 30, 2019	Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 18/19 FY 19/20
EXPENDITURES					
Personnel	12,111	13,850	12,468	14,000	357
Services & Supplies	3,781	3,555	3,827	3,300	46
Contracts	-	-	-	-	-
Capital	-	-	-	-	-
Other	3,500	-	3,000	3,000	(500)
TOTAL EXPENDITURES	19,392	17,405	19,295	20,300	(97)
REVENUES					
Revenues	45,151	50,203	51,350	54,055	6,199
TOTAL REVENUES	45,151	50,203	51,350	54,055	6,199
TOTAL PROPOSED BUDGET	19,392	17,405	19,295	20,300	(97)
			FUND BALANCE	32,055	
			DESIGNATED FUND BALANCE	-	
			UNDESIGNATED FUND BALANCE	32,055	

**COUNCIL OF GOVERNMENTS - VANPOOL PROGRAM
FINAL BUDGET - FY 2019/20
BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 19/20
Personnel Personnel includes salaries, administrative support, and professional services. These include regular staff salaries, reimbursement, and temporary help.	
Total	12,468
Services and Supplies Services and Supplies include normal budget items to support vanpool operations. The budget for Services and Supplies shows continuing levels of funding needs.	
Total	3,827
Contracts No Contract expenditures are proposed in the Budget.	
Total	-
Capital No Capital expenditures are proposed in the Budget	
Total	-
Other Transferring \$3,000 to Rideshare for Bike to School event and other Rideshare activities.	
Total	3,000
TOTAL PROPOSED BUDGET	19,295

**COUNCIL OF GOVERNMENTS - TRANSPORTATION PLANNING STATE SUBVENTION
FINAL BUDGET - FY 2019/20
EXPENDITURES**

EXPENDITURE DESCRIPTION		Adopted Budget FY 18/19	Estimated Actual to June 30, 2019'	Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 18/19 FY 19/20
Personnel						
610.101	Salaries	336,252	332,490	289,081	325,000	(47,171)
619.226	Administrative Support	-	-	-	-	-
	Total	336,252	332,490	289,081	325,000	(47,171)
Services and Supplies						
619.126	Magazines and Subscriptions	-	-	-	-	-
619.132	Communications	-	-	-	-	-
619.138	Computer Maintenance	-	-	-	-	-
619.140	Computer Supplies	-	-	-	-	-
645.701	General Insurance	5,683	5,683	5,828	5,600	145
619.152	Maintenance of Equipment	-	-	-	-	-
619.154	Maintenance of Equipment - Oil and Gas	-	-	-	-	-
619.158	Maintenance of Structures and Grounds	-	-	-	-	-
619.280	Marketing	-	-	-	-	-
619.166	Membership Dues	5,412	5,412	5,425	5,425	13
619.168	Office Furniture under \$3,000	-	-	-	-	-
619.170	Office Equipment under \$3,000	-	-	-	-	-
619.176	Special Project Supplies - Supplies	-	-	-	-	-
619.174	Supplies	100	10	100	100	-
619.172	Postage and Delivery	-	-	-	-	-
619.210	Legal	-	-	-	-	-
619.222	Other Consultants	-	-	-	-	-
619.180	Public and Legal Notices	-	-	-	-	-
619.184	Rent Equipment	-	-	-	-	-
619.186	Rent Structures	-	-	-	-	-
619.190	Small Tools	-	-	-	-	-
619.268	Special Dept. Expense - Other	1,000	-	1,000	500	-
619.196	Travel Lodging	1,500	600	1,500	1,000	-
619.198	Travel Meals	300	100	300	250	-
619.194	Training	2,300	450	2,300	2,000	-
619.200	Travel Transportation	600	150	600	600	-
619.306	Utilities	-	-	-	-	-
	Total	16,895	12,405	17,053	15,475	158
Contracts						
619.250	Special Dept. Expense - Contracts	1,236	3,305	3,500	10,000	2,264
619.250	Special Dept. Expense - Contracts(SB1)	150,000	22,500	127,500	-	(22,500)
619.250	Special Dept. Expense -Contracts	62,000	62,000	-	-	(62,000)
	Total	213,236	87,805	131,000	10,000	(82,236)
Capital						
650.302	Equipment other than Computer	-	-	-	-	-
650.303	Computer Hardware	-	-	-	-	-
650.301	Automobiles, Trucks, Vans	-	-	-	-	-
	Total	-	-	-	-	-
Other						
640.320	Operating Transfers (To COG Admin.OPEB)	-	-	-	-	-
640.513	Operating Transfers (RSTP)	571,267	1,725,270	687,068	603,750	115,801
	Total	571,267	1,725,270	687,068	603,750	115,801
	TOTAL PROPOSED BUDGET	1,137,650	2,157,970	1,124,202	954,225	(13,448)

**COUNCIL OF GOVERNMENTS - TRANSPORTATION PLANNING STATE SUBVENTION
FINAL BUDGET - FY 2019/20
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION	Adopted Budget FY 18/19	Estimated Actual to June 30, 2019	Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 18/19 FY 19/20
551.405 STIP Planning, Programming & Monitoring	55,000	55,000	-	55,000	(55,000)
551.407 Rural Planning Assistance	294,000	294,000	294,000	294,000	-
551.407 RCTF (TPM Framework) AMBAG	66,446	66,446	-	-	(66,446)
551.401 SB1 Sustainable Community Grant	150,000	22,500	127,500	-	(22,500)
RSTP From Previous years	1,071,563	3,206,528	2,087,484	2,006,642	1,015,921
551.412 RSTP Exchange	588,908	606,226	606,226	603,750	17,318
Fund Balance (Carry over previous years)	2,325,849	1,570,354	1,570,354	1,570,354	(755,495)
541.001 Interest Revenue	18,000	15,000	18,000	15,000	-
TOTAL REVENUE	4,569,766	5,836,054	4,703,564	4,544,746	133,798

EXPENDITURES VS REVENUES	Adopted Budget FY 18/19	Estimated Actual to June 30, 2019	Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 18/19 FY 19/20
EXPENDITURES					
Personnel	336,252	332,490	289,081	325,000	(47,171)
Services & Supplies	16,895	12,405	17,053	15,475	158
Contracts	213,236	87,805	131,000	10,000	(82,236)
Capital	-	-	-	-	-
Other	571,267	1,725,270	687,068	603,750	115,801
TOTAL EXPENDITURES	1,137,650	2,157,970	1,124,202	954,225	(13,448)
REVENUES					
Revenues	4,569,766	5,836,054	4,703,564	4,544,746	133,798
TOTAL REVENUE	4,569,766	5,836,054	4,703,564	4,544,746	133,798
TOTAL PROPOSED BUDGET	1,137,650	2,157,970	1,124,202	954,225	(13,448)
		FUND BALANCE	3,579,362		
		DESIGNATED FUND BALANCE	2,006,642		
		UNDESIGNATED FUND BALANCE	1,572,720		

**COUNCIL OF GOVERNMENTS - TRANSPORTATION PLANNING STATE SUBVENTION
FINAL BUDGET - FY 2019/20
BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 19/20
Personnel Personnel includes salaries, administrative support, and professional services. These include regular staff salaries, executive director services and temporary help.	
Total	289,081
Services and Supplies Services and Supplies includes travel, lodging, meals, and training for planning activities.	
Total	17,053
Contracts Contracts includes costs for contribution to the County Regional GIS System, Hwy 25 Network Expansion Study	
Total	131,000
Other Other includes operating transfers of RSTP funds to the Cities and County.	
Total	687,068
TOTAL PROPOSED BUDGET	1,124,202

**MEASURE G /SALES TAX
FINAL BUDGET - FY 2019/20
EXPENDITURES**

EXPENDITURE DESCRIPTION	Adopted Budget FY 18/19	Estimated Actual to June 30, 2019'	Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 18/19 FY 19/20
Personnel					
610101 Salaries	-	-	-	-	-
623510 Administrative Support	-	-	-	-	-
623508 Outside Labor	-	-	-	-	-
Total	-	-	-	-	-
Services and Supplies					
619.126 Magazines and Subscriptions	-	-	-	-	-
619.132 Communications	-	-	-	-	-
619.138 Computer Maintenance	-	-	-	-	-
619.140 Computer Supplies	-	-	-	-	-
645.701 General Insurance	-	-	-	-	-
619.152 Maintenance of Equipment	-	-	-	-	-
619.154 Maintenance of Equipment - Oil and Gas	-	-	-	-	-
619.158 Maintenance of Structures and Grounds	-	-	-	-	-
619.280 Marketing	-	-	-	-	-
619.166 Membership Dues	-	-	-	-	-
619.168 Office Furniture under \$3,000	-	-	-	-	-
619.170 Office Equipment under \$3,000	-	-	-	-	-
619.176 Special Project Supplies - Supplies	-	-	-	-	-
619.174 Supplies	-	-	-	-	-
619.172 Postage and Delivery	-	-	-	-	-
619.210 Legal	-	-	-	-	-
619.222 Other Consultants	-	-	-	-	-
619.180 Public and Legal Notices	-	-	-	-	-
619.184 Rent Equipment	-	-	-	-	-
619.186 Rent Structures	-	-	-	-	-
619.190 Small Tools	-	-	-	-	-
619.288 Special Dept. Expense - Other	-	-	-	-	-
619.196 Travel Lodging	-	-	-	-	-
619.198 Travel Meals	-	-	-	-	-
619.194 Training	-	-	-	-	-
619.200 Travel Transportation	-	-	-	-	-
619.306 Utilities	-	-	-	-	-
Total	-	-	-	-	-
Contracts					
619.250 Special Dept. Expense - Contracts	-	-	56,990	58,970	56,990
Total	-	-	56,990	58,970	56,990
Capital					
650.304 Furniture and Fixtures	-	-	-	-	-
650.302 Equipment other than Computer	-	-	-	-	-
350.303 Computer Hardware	-	-	-	-	-
650.301 Automobiles, Trucks, Vans	-	-	-	-	-
Total	-	-	-	-	-
Other					
640.513 Operating Transfers	-	-	5,699,000	5,897,000	5,699,000
Total	-	-	5,699,000	5,897,000	5,699,000
TOTAL PROPOSED BUDGET	-	-	5,755,990	5,955,970	5,755,990

**MEASURE G /SALES TAX
FINAL BUDGET - FY 2019/20
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION	Adopted Budget FY 18/19	Estimated Actual to June 30, 2019	Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 18/19 FY 19/20
541.001 Interest Income	-	-	5,000	6,000	5,000
512.101 Sales Tax	-	-	6,732,000	7,128,000	6,732,000
570.014 Prior Year Balance	-	-	-	1,038,000	-
TOTAL REVENUE	-	-	6,737,000	8,172,000	6,737,000

EXPENDITURES VS REVENUES	Adopted Budget FY 18/19	Estimated Actual to June 30, 2019	Proposed Budget FY 19/20	Budget Estimate for FY 20/21	Variance FY 13/14 FY 19/20
EXPENDITURES					
Personnel	-	-	-	-	-
Services & Supplies	-	-	-	-	-
Contracts	-	-	56,990	58,970	56,990
Capital	-	-	-	-	-
Other	-	-	5,699,000	-	5,699,000
TOTAL EXPENDITURES	-	-	5,755,990	-	5,755,990
REVENUES					
Revenues	-	-	6,737,000	8,172,000	6,737,000
TOTAL REVENUES	-	-	6,737,000	8,172,000	6,737,000
TOTAL PROPOSED BUDGET	-	-	5,755,990	-	5,755,990

	FUND BALANCE	981,010
DESIGNATED FUND BALANCE	DESIGNATED FUND BALANCE	-
	UNDESIGNATED FUND BALANCE	981,010

BUDGET NOTES	Proposed Budget FY 19/20
Personnel No staff time.	
Total	-
Services and Supplies County Counsel's time related to Measure G	
Total	-
Contracts Contracts for consultants needed for services implementation and administration for the Measure G projects.	
Total	56,990
Capital No Capital expenditures are proposed in this Budget.	
Total	-
Other Payment to Measure G projects and programs.	
Total	5,699,000
TOTAL PROPOSED BUDGET	5,755,990

APPENDIX

**COUNCIL OF SAN BENITO COUNTY
GOVERNMENTS**

BUDGET

FISCAL YEAR 2019/2020

PURCHASING POLICIES FOR THE COUNCIL OF GOVERNMENTS

A. DEFINITIONS

For the purpose of this article, the following words and phrases shall have the meaning respectively ascribed by this section:

- 1) Agency: Council of San Benito County Governments
- 2) Board of Directors: The governing body of the agency.
- 3) Contractual services: Any telephone, gas, water, electric light and power services; the rental of equipment and machinery; insurance; the services of attorneys, physicians, electricians, engineers, consultants or other individuals or organizations possessing a high degree of technical skill; and all other types of agreements under which the contract provides services which are required by the agency, but not furnished by its own employees. Purchase of space for legal advertising shall not be subject to the provisions of this chapter.
- 4) Fixed Assets: Any piece of tangible personal property having an estimated useful life of one calendar year or more, capable of being permanently identified as an individual unit of property, and belonging to one of the general classes of property considered a fixed asset in accordance with generally accepted accounting practices (i.e., equipment, machinery, vehicles, furnishings,) with an accounting value of \$3,000 or more.
- 5) Local Business: any person or entity that regularly maintains a place of business and transacts business in, or maintains an inventory of merchandise for sale in, the County of San Benito.
- 6) Professional Services: An independent contractor's expert advice or professional services that involve extended analysis, personal expertise, the exercise of discretion and independent judgment in their performance, which are of an advisory nature, provide a recommended course of action, and have an end product transmitting information which is related to COG programs. Providers are selected on the basis of qualification, subject to the negotiation of a fair and reasonable compensation. Classification as professional services may also require an advanced, specialized type of knowledge, expertise, technical skill or training customarily acquired either by a prolonged course of study or equivalent experience, such as accountants, financial advisors, auditors, grant writers, program specialists, labor consultants and negotiators, investigators, law enforcement retained certified laboratories, attorneys and other litigation-related specialist, environmental consultants, appraisers, architects, landscape architects, surveyors, engineers, design professionals, and construction project management firms.
- 7) Supplies and equipment: Any personal property, such as physical articles, materials or things, which property shall furnished to, or shall be used by the agency.

B. PURPOSE OF CHAPTER

The purpose of this chapter is to adopt policies and procedures governing purchases of supplies, equipment and contractual services by the agency in accordance with section 54200 et seq. of the Government Code. This chapter is not intended to conflict with applicable provisions of state law and shall be interpreted as supplementary thereto.

C. DESIGNATION OF THE PURCHASING AGENT

The Board of Directors appoints the Executive Director or designee to serve as the Purchasing Agent for Council of San Benito County Governments.

D. PURCHASING AGENT – POWERS AND DUTIES

The Purchasing Agent shall have all the duties and powers prescribed by the laws of the state including the following duties:

1. Acquisition of Personal Property – To purchase equipment, materials, supplies and all other personal property and services for COG where funding has been approved and budgeted by the Board, unless specified otherwise in the Purchasing Policy.
2. Professional Service Contracts – To engage independent contractors to perform professional services through contracts for the COG with or without furnishing of material where the aggregate cost does not exceed \$10,000. Contracts shall not be split between fiscal years to circumvent this dollar limitation.
3. Renewal/Extension of Contracts – To renew or extend contracts for professional services that are critical to ongoing COG projects provided the financial obligation falls within his/her preview of authority.
4. Rental of Real Property – To negotiate and execute in the name of COG, contracts to lease or rent for the COG real property or storage space where funding has been approved by the COG Board, with an annual rent not to exceed \$10,000.

E. DESIGNATION OF ASSISTANT PURCHASING AGENTS

The Purchasing Agent has the authority to designate such assistants and limit or rescind authority. The Purchasing Agent may delegate the authority to purchase to a deputy or assistant.

F. ASSISTANT PURCHASING AGENT – POWERS AND DUTIES

The Assistant Purchasing Agent shall have all the duties and powers prescribed by laws of the state relating to COG purchasing agents, and orders of the Board of Directors to include the following duties:

1. Acquisition of Personal Property - To purchase, equipment, materials, supplies and all other personal property and services for COG where funding has been approved and budgeted by the Board unless specified otherwise in the COG Purchasing Policy.

2. Professional Service Contracts – To engage independent contractors for professional services through contracts where the cost does not exceed \$3,000, where funding has been approved and budgeted. Contracts shall not be split between fiscal years to circumvent this dollar limitation.
3. Rental of Real Property – To negotiate and execute in the name of COG, contracts to lease or rent for COG real property or storage space, with an annual rent not to exceed \$3,000, where funding has been approved and budgeted by the Board.

G. PURCHASING METHODS AND PROCEDURES

In the performance of his/her function hereunder, the Purchasing Agent or Assistant Purchasing Agent shall comply with all applicable statutes and regulations. Purchases shall be made using such methods and procedures to secure the lowest price consistent with the quality desirable for the use intended. The Purchasing Agent and Assistant Purchasing Agent shall comply with standards set forth in the Council of Governments Rules & Regulations, Section 3 – Purchasing Policy.

H. EXCEPTIONS TO THE COMPETITIVE PROCESS

Except as otherwise directed by law, or as directed by the Board of Directors, competitive process is not required for the following purchases:

1. Expert and professional services which involve extended analysis: the exercise of discretion and independent judgment in their performance; and an advanced, specialized type of knowledge, expertise, or training customarily acquired either by a prolonged course of study or equivalent experience as defined under Definitions – Professional Services.
2. Legal brief printing, stenographic services, and transcripts.
3. Books, publications, subscriptions, recordings, motion picture films, and annual book and periodical contracts.
4. Insurance.
5. Contracts for services which by law when some other office or body is specifically charged with obtaining.
6. Public utility services.
7. Ordinary travel expenses.
8. Personal property or services obtainable through master contracts or purchasing association pools identified for the use and benefit of all local agencies.
9. Where law fixes the price of property or services.

10. Training, seminars, and classes for COG personnel.
11. Sole source procurement, defined as an award for a commodity or service which can only be purchased from one supplier, usually because of its technological, specialized, or unique character.
12. Emergency purchases necessary when unforeseen circumstances require an immediate purchase in order to avoid a hazard to life or property or serious interruption of the operation of COG, or the necessary emergency repair of COG equipment.
13. When the product/services are needed by COG pending a contract award and a contractor agrees to provide such product/services at the same contract price as a previous award, until a new contract has been awarded. Such interim period contracts shall not exceed six months.

I. CONTRACTUAL PROCEDURES

All Contracts are binding legal documents that are subject to the following provisions:

1. All contracts, leases and any amendments or modifications shall be reviewed and approved as to legal form by the County Counsel's Office prior to execution of the Purchasing Agent, Assistant Purchasing Agents and/or Board of Directors.
2. Prior approval shall be obtained from County Counsel's Office before any contracts for professional services relating to outside attorney services are executed.

J. PREFERENCE FOR PRODUCTS CONTAINING RECYCLED MATERIALS

1. The Purchasing Agent shall establish and maintain procedures and specifications to ensure that COG gives preference, in its purchasing decisions, to products containing the maximum amount of recycled materials, where the quality and fitness of such products is equal to those of products containing no recycled materials, or a lesser amount of recycled materials, and where the total cost of such products is reasonable in comparison to the total cost of those products containing no recycled materials, or a lesser amount of recycled materials.
2. "Product containing recycled materials" means, with respect to a paper product, a "recycled paper product" as that term is defined in Section 12301© of the Public Contract Code, and means, with respect to other products, a "recycled product," as that term is defined in Section 12301(d) of the Public Contract Code.
3. To the extent that the Public Contract Code or other provisions of state law provide for purchasing preferences which are more extensive than those established herein, or for additional procedures to increase the use of recycled materials, the provisions of state law shall prevail.

K. PREFERENCE FOR LOCAL BUSINESSES

When all other factors are determined to be equal, preference shall be given to individuals or firms having a bona-fide place of business within the County of San Benito. Any responsive, responsible bid, proposal or quote for materials and supplies from a local business which is within ten percent (10%) of the lowest responsive, responsible bid, proposal or quote for materials and supplies, shall be considered equal to the amount of the lowest responsive, responsible bid, proposal or quote. If the business has additional places of business located outside of the County of San Benito, the designated point of sale for all resulting purchases shall be the bona-fide place of business-located within the County of San Benito.

L. UNLAWFUL PURCHASES

Failure of the Purchasing Agent or Assistant Purchasing Agent to adhere to the provisions of this policy may incur costs not meriting the definition of county charges and therefore becoming the personal responsibility of the Purchasing Agent or Assistant Purchasing Agent. Except as otherwise provided by law, no purchase of Materials, supplies, furnishings, equipment, other personal property or contractual services shall be made in excess of the amount of the appropriations allowed by the budget.

M. EMERGENCY PURCHASES WITHOUT PRIOR APPROVAL

Emergency purchases may be made by the Purchasing Agent or Assistant Purchasing Agent when a generally unexpected occurrence or unforeseen circumstances require an immediate purchase of material, supplies or equipment:

1. in order to avoid a hazard to life or property;
2. in order to avoid a serious interruption or discontinuance of essential services or operation of COG;
3. in order to make necessary emergency repairs of COG equipment required to provide essential services or for the operation of COG; or
4. in order to avoid economic loss to COG.

Emergency purchases shall be submitted to the Board of Directors for ratification at its next meeting.

N. PROTEST PROCEDURES

Any aggrieved potential provider of supplies, equipment or contractual services may file a written protest against a potential purchase by the board of directors. The protest shall be filed with the Executive Director one (1) day before the day of the meeting at which the board of directors is initially scheduled to consider the subject purchase. The exact basis for the protest and proof that the protester is a viable and responsible provider of the supplies, equipment or services sought shall be specified in writing and filed with the Executive Director who shall render a written decision in response to the protest not later than five (5)

days after the day of the meeting at which the board of directors is initially scheduled to consider the subject purchase. Any protester disagreeing with the decision of the Executive Director may file an appeal not later than five (5) days after the date of the Executive Director's decision. The appeal shall state the basis of error that the Executive Director allegedly made. The board of directors shall hear the appeal at the next meeting when the appeal may be placed on the agenda.

O. ACCEPTANCE OF GRATUITIES

The acceptance of any gratuity in the form of cash, merchandise or any other thing of value by an official or employee of the agency, or by an official or employee of a public agency contracting with the agency, from a vendor or contractor, or prospective vendor or contractor, is prohibited and shall be a cause for disciplinary action in the case of an agency employee or official, or in the case of an official or employee of the contracting public entity, cause for termination of the contract between the agency and the public entity.

Policies for Amending the Council of San Benito County Governments' Budget

Periodically, it may be necessary for the Executive Director to take financial steps to support administrative functions. A transfer of funds from one item to another may sometimes be needed due to inadequate budget allocations or unforeseen circumstances. Below are the policies for amending the Council of Governments' Budget.

1. BUDGET TRANSFER REQUEST FORM

- a. A Budget Adjustment/Transfer Form must be completed to initiate any budget transfer. (See Attachment 1)
- b. The Budget Adjustment/Transfer Form must be signed by the Executive Director and/or the Administrative Services Specialist.

2. EXECUTIVE DIRECTOR APPROVAL OF BUDGET TRANSFERS

Interdepartmental transfers of less than \$10,000.

Interobject transfers of less than \$10,000.

Intraobject transfers of any amount.

3. BOARD APPROVAL OF BUDGET TRANSFERS

- a. The following Budget Transfers can only be made with prior approval of the Board of Directors.

Transfers of revenue increases.

Interdepartmental transfers of more than \$10,000.

Interobject transfers of more than \$10,000.

Note: Intraobject is within object titles example within Services and Supplies.
Interobject is between object titles example between Contracts and Personnel.

- a. The following Budget Transfers may be made with prior approval of the Executive Director

**Council of San Benito County Governments
BUDGET ADJUSTMENT/TRANSFER**

Please Indicate Type:

Fiscal Year: _____

Appropriation/Est. Revenue Increase
(Requires Board Approval)

Department: _____

Org Key: _____

**Interdepartmental Transfer or
Interobject Transfer >\$10,000**
(Requires Board Approval)

Interobject Transfer <\$10,000
(Requires Executive Director and Admin Ser Spe)

Intraobject Transfer
(Requires Executive Director)

<u>Org Key:</u>	<u>Object No:</u>	<u>Description</u>	<u>Decrease/ Rev. Increase</u>	<u>Increase</u>
_____	_____	_____	\$ -	\$ -
_____	_____	_____	\$ -	\$ -
_____	_____	_____	\$ -	\$ -
_____	_____	_____	\$ -	\$ -
_____	_____	_____	\$ -	\$ -
_____	_____	_____	\$ -	\$ -
_____	_____	_____	\$ -	\$ -
_____	_____	_____	\$ -	\$ -
_____	_____	_____	\$ -	\$ -
Total			\$ -	\$ -

Comments: _____

Submitted: _____ **Date** _____

Verification of Sufficient Funds: Administrative Services Specialist _____ **Date** _____

Approval: Executive Director _____ **Date** _____

Approval by COG Board _____ **Date** _____

Attested: Clerk of the Board: _____

Vote: _____ Yes _____ No