



Adopted Budget Fiscal Year 2023 - 2024

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COUNCIL OF SAN BENITO COUNTY GOVERNMENTS
Adopted Budget
Fiscal Year 2023 - 2024

Published by Order of the:
Board of Directors

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Adopted: June 15, 2023

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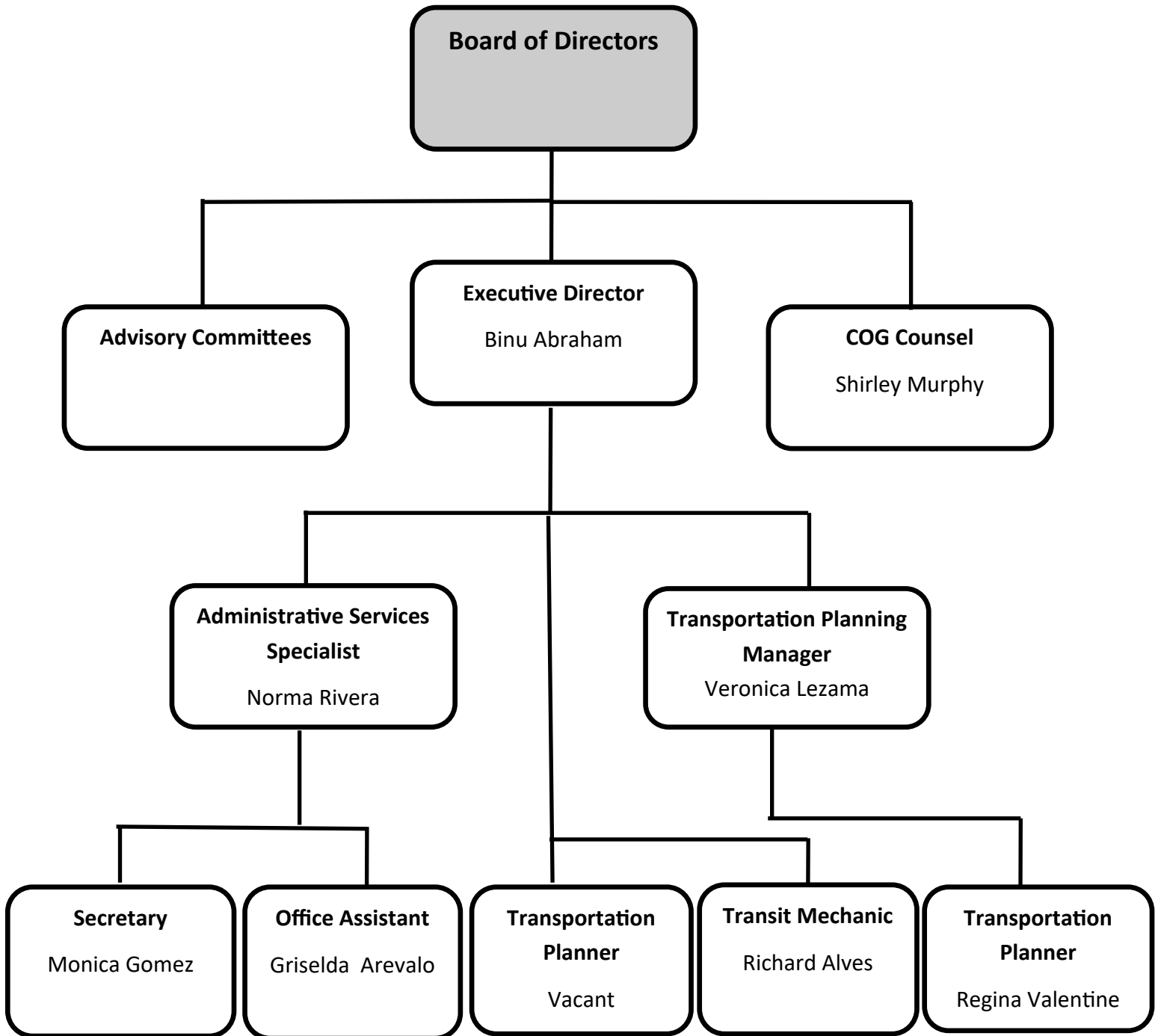
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Council of San Benito County Governments

Organizational Chart



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 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. This Budget is balanced and uses adequate revenues to match only necessary expenditures.

Budget Goals and Objectives

The Council of San Benito County Governments’ goals and objectives for the FY 2023/2024 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 2023/2024 Council of San Benito County Governments Budget include:

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

Staffing

There are two staffing changes from the previous year’s budget. The Council of Governments Executive Director position has been filled as of January 2023. A vacant Transportation Planner position has been included in the budget and is anticipated to be filled in 2023. Other staff positions remain the same. The COG budget includes funding for eight Full-Time Equivalent positions.

Budget Detail

The FY 2023/2024 Budget includes nine 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
- Measure G
- Highway 25 Safety
- Vanpool Program
- Transportation Planning State Subvention
- Low Carbon Transit Operations Program

Account Organization

Each account includes a line-item detail which shows spending 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 balance.

In addition, the Budget shows detailed information about the previous year’s budget with anticipated revenue receipts and expected spending to June 30, 2023. The Budget also includes a column with anticipated revenues for the next budget year, FY 2024/2025. Finally, the Budget includes a column showing the change from the previous year’s adopted budget.

Expenditure Summary

The Council of Governments total budget for FY 2023/2024 is **\$3,117,282**. There is an additional \$8,511,143 budgeted for Measure G which will be covered below in the *Measure G* section. The FY 2023/2024 Council of Governments Budget has decreased by \$10.4 million compared to the FY 2022/2023 Budget.

Personnel costs for planning and administrative purposes total \$524,809, a 2% increase over the previous year’s budget. A vacant transportation planner position has been included in the budget and we anticipate the position be filled in 2023.

Service and Supplies total \$432,726, a 17% increase over last year. This category includes those necessary purchases to support planning and project delivery including \$62,086 that COG pays the County of San Benito for the annual cost allocation plan. This fiscal year, COG has also budgeted for necessary repairs at the COG office.

Contracts account for \$228,941 of the budget which is a \$9.7 million decrease from the previous fiscal year. In FY 22/23, COG paid Caltrans the local contribution for the widening of State Route 156 which was funded by the County of San Benito, City of Hollister, and City of San Juan Bautista Traffic Impact Fee Program. The Council of Governments Contracts includes contracted services

for the annual financial audit, Airport Land Use Commission (ALUC) consultation services, a contract with the Association of Monterey Bay Area Governments (AMBAG), and County Geographic Information System (GIS) Program.

This budget reflects fund transfers in the amount of \$1.9 million. This includes a transfer to the Local Transportation Authority for public transit operations and a transfer to the COG administration account which are both funded by the Transportation Development Act (TDA).

Revenue Summary

Revenues in the FY 2023/2024 Budget total \$21,426,861. Revenues show a \$6.9 million dollar decrease related to the \$9.2 million traffic impact fee revenue contribution for the State Route 156 project. Without that revenue in the equation, revenues for fiscal year 23/24 have increased by \$2.3 million for the new fiscal year primarily due to rollover TDA funds and rollover grant revenue.

For FY 2023/2024, the Council of Governments Budget estimates revenue of \$793,730 in State Transit Assistance funds. The State Transit Assistance funds are projected to be flat to what was received last fiscal year based on current State estimates. 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 \$2,775,614 which is flat to last fiscal year based on current sales tax projections.

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 are projected to be flat to the previous fiscal year.

Measure G

The Council of Governments is the designated administrator of the Measure G sales tax. COG implements the San Benito County Roads and Transportation Safety Investment Plan with a 1% sales tax, which is addressing critical transportation issues.

The revenue from the sales tax measure is projected at \$13.0 million for FY 23/24. This is a 0.5% increase over last fiscal year based on current sales tax projections.

Expenditures are budgeted at \$8.5 million which includes \$64,354 in program administration, \$1,760 in Services and Supplies. An amount of \$258,120 has been budgeted for Contracts which will cover engineering and financial services as needed. The Other category consists of \$8.1 million in Tier II allocations to the local agencies for street and road improvements. The amount is based on the current Board adopted strategic plan which can be changed at the COG Boards discretion.

Budget Summary

The Council of Governments FY 2023/2024 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.

**COUNCIL OF GOVERNMENTS
BUDGET - FY 2023/24
REVENUE SUMMARY**

REVENUE DESCRIPTION	Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
Local Transportation Fund (629.95.7310)					
LTF Balance (Carryover)	6,327,367	6,064,803	8,090,679	9,440,554	1,763,312
340.101 TDA 2% Reserved for Bike/Ped.	777,684	772,549	828,061	883,574	50,377
541.001 LTF Interest Revenue	5,458	5,458	5,490	5,605	32
550.102 General Sales Tax (1/4%) LTF	2,783,857	2,761,805	2,775,614	2,859,021	(8,243)
Set aside Local Streets & Roads(carry over)	1,241,578	1,241,578	1,241,578	620,789	-
Total	11,135,944	10,846,193	12,941,422	13,809,543	1,805,478
Transportation Planning State Subvention (628.95.7390)					
551.405 STIP Planning, Programming, & Monitoring	37,000	37,000	37,000	37,000	-
551.405 STIP - FTA CRRSAA	414,060	-	-	-	-
551.407 Rural Planning Assistance	328,155	278,328	343,827	294,000	15,672
551.401 Regional Early Action Planning (REAP)	11,254	11,877	-	-	(11,254)
570.014 Other Revenue Contributions	9,284,000	9,284,000	8,500	1,500	(9,275,500)
RSTP From Previous years- Held for Others	2,382,922	3,027,260	3,797,213	1,898,607	1,414,291
551.412 RSTP Exchange	644,404	769,953	929,852	644,000	285,448
Fund Balance (carry over previous years)	2,501,963	1,602,899	1,602,899	1,226,686	(899,064)
541.001 Interest Revenue	5,000	4,500	4,500	47,000	(500)
Total	15,608,758	15,015,817	6,723,791	4,148,793	(8,470,907)
State Transit Assistance (629.95.7300)					
551.406 STA Revenue	601,062	837,264	793,730	650,000	192,668
State of Good Repair (And carryover of SGR)	209,409	117,217	127,724	100,000	(81,685)
541.001 STA Interest Revenue	80	80	80	80	-
Total	810,551	954,561	921,534	750,080	110,983
COG Administration (628.95.7340)					
576.012 OPEB revenue	17,200	17,200	13,500	13,500	(3,700)
Misc. (carry over)	-	-	-	-	-
561.904 ALUC Fees	2,000	1,800	2,000	2,000	-
570.001 Contributions (LTF)	401,984	442,272	439,456	396,487	37,472
Total	421,184	461,272	454,956	411,987	33,772
Rideshare Fund (628.95.7330)					
556.310 CMAQ Rideshare	-	-	-	-	-
570.012 Donations/Balance	4,000	-	4,000	4,000	-
Total	4,000	-	4,000	4,000	-
LCTOP (628.95.7325)					
541.001 Interest	40	40	-	-	(40)
570.101 Carry Over Previous Years	6,282	-	-	-	(6,282)
551.401 State Grant Misc	157,268	1,572,968	163,282	168,180	6,014
Total	163,590	1,573,008	163,282	168,180	(308)
Hwy 25 Safety (628.95.7360)					
541.001 Interest Revenue	250	250	200	200	(50)
564.501 Copies	-	-	-	-	-
570.014 Reimbursement from Caltrans	-	-	-	-	-
570.014 Contributions (RDA)Balance	195,088	190,191	190,441	-	(4,647)
Total	195,338	190,441	190,641	200	(4,697)
Vanpool Administration Account (628.95.7370)					
542.010 Passenger Lease Fees	-	58	-	-	-
541.001 Interest	20	20	20	20	-
350.101 Carryover from previous years & sale of van	40,796	31,137	31,215	20,851	(9,581)
Total	40,816	31,215	31,235	20,871	(9,581)
TOTAL ALL REVENUES	32,603,025	32,754,667	25,759,820	22,613,690	(6,429,145)
*TOTAL COG REVENUES	27,974,197	28,630,235	20,987,405	18,911,167	(6,572,732)
Measure G (634.95.7391)					
541.001 Interest Revenue	11,440	265,657	266,985	274,194	255,545
550.113 SB 1 Local Partnership Program (LPP) - Formulaic	2,500,000	-	-	-	(2,500,000)
550.113 SB 1 Local Partnership Program (LPP) - Formulaic Cycle 3	600,000	-	-	-	(600,000)
512.001 Sales tax	12,386,533	12,957,179	-	-	(12,386,533)
512.001 Sales Tax-Tier I	-	-	3,750,326	3,851,585	3,750,326
512.001 Sales Tax-Tier II	-	-	8,186,909	8,407,956	8,186,909
512.001 Sales Tax-Tier III	-	-	954,510	980,282	954,510
512.001 Sales Tax-Administration	-	-	130,220	133,736	130,220
570.014 Prior Year Balance	14,311,084	14,867,746	19,721,768	23,212,537	5,410,684
TOTAL MEASURE G REVENUES	29,809,057	28,090,582	33,010,718	36,860,289	3,201,661

*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	STA - State Transit Assistance
CMAQ - Congestion Mitigation and Air Quality	STIP - State Transportation Improvement Program
5311 - Federal Transit Administration Section 5311 Program	LTF - Local Transportation Fund
RMRA - Road Maintenance & Rehabilitation Account (St. Funds)	SRTP - Short Range Transit Plan
CRRSAA -Coronavirus Response and Relief Supplemental Appropriations Act of 2021	
CARES Act - Coronavirus Aid, Relief, and Economic Security Act	

**Council of Governments
BUDGET FY 2023/24
Expenditure Summary and Revenue Summary**

EXPENDITURE DESCRIPTION	Adopted Budget FY 21/22	Estimated Actual to 30-Jun-22	Proposed Budget FY 22/23	Budget Estimate for FY 23/24	Variance FY 21/22 FY 22/23
EXPENDITURE DESCRIPTION					
Personnel	518,994	528,240	524,809	551,049	5,815
Services & Supplies	370,522	373,513	432,726	376,033	62,204
Contracts	9,569,032	9,379,637	228,941	21,300	(9,340,091)
Capital	-	-	-	-	-
Other	3,091,969	1,246,563	1,930,806	2,035,825	(1,161,163)
TOTAL EXPENDITURES	13,550,517	11,527,952	3,117,282	2,984,208	(10,433,235)
REVENUES					
See Revenue Sheet for detail	27,978,197	-	20,987,405	18,913,167	(6,572,732)
Operating Transfers Received	421,184	442,272	439,456	411,987	18,272
TOTAL REVENUES	28,399,381	29,072,507	21,426,861	19,325,155	(6,554,460)
TOTAL PROPOSED BUDGET	13,550,517	11,527,952	3,117,282	2,984,208	(10,433,235)

The Council of Governments budget accounts include:

- | | |
|-----------------------------------------------------|--------------------------------------------------------|
| 1. Local Transportation Fund (629.7310) | 5. Council of Governments Administration (|
| 2. State Transit Assistance (629.7300) | 6. Vanpool Program (628.7370) |
| 3. Low Carbon Transit Operations Program (628.7325) | 7. Highway 25 Safety Program (628.7360) |
| 4. Rideshare Program (628.7330) | 8. Transportation Planning State Subvention (628.7390) |

BUDGET NOTES

Personnel

COG salaries to support all of COG's programs.

Total **524,809**

Services and Supplies

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

Total **432,726**

Contracts

Contracts include the County Regional GIS system, outside financial audit, ALUC consultation services, and other contracted support.

Total **228,941**

Capital

No capital expenses proposed in this draft budget.

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 **1,930,806**

TOTAL PROPOSED BUDGET **3,117,282**

Proposed Budget FY 22/23
524,809
432,726
228,941
-
1,930,806
3,117,282

Measure G
BUDGET FY 2023/24
Expenditure Summary and Revenue Summary

EXPENDITURE DESCRIPTION	Adopted Budget FY 20/21	Estimated Actual to 6/30/2022	Proposed Budget FY 22/23	Budget Estimate for FY 23/24	Variance FY 21/22 FY 22/23
EXPENDITURE DESCRIPTION					
Personnel	12,471	51,994	64,354	-	51,883
Services & Supplies	-	361	1,760	-	1,760
Contracts	2,700,000	170,281	258,120	108,000	(2,441,880)
Capital	-	-	-	-	-
Other	8,712,647	8,146,178	8,186,909	8,334,274	(525,738)
TOTAL EXPENDITURES	11,425,118	8,368,814	8,511,143	8,442,274	(2,913,975)
REVENUES					
See Revenue Sheet for detail	29,809,057	28,090,582	33,010,718	38,147,326	3,201,661
Operating Transfers Received	-	-	-	-	-
TOTAL REVENUES	29,809,057	28,090,582	33,010,718	38,147,326	3,201,661
FUND BALANCE			24,499,574	8,442,274	

Council of San Benito County
Governments

Adopted Budget
Fiscal Year 2023/2024

**COUNCIL OF GOVERNMENTS - STATE TRANSIT ASSISTANCE
BUDGET - FY 2023/24
EXPENDITURES**

EXPENDITURE DESCRIPTION	Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
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	-	-	-	-	-
619.306 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 (STA to LTA)	601,062	837,264	793,810	817,624	192,748
640.513 Operating Transfers (SGR to LTA)	110,450	96,116	127,724	131,556	17,274
Total	711,512	933,380	921,534	949,180	210,022
TOTAL PROPOSED BUDGET	711,512	933,380	921,534	949,180	210,022

**COUNCIL OF GOVERNMENTS - STATE TRANSIT ASSISTANCE
BUDGET - FY 2023/24
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION	Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
541.001 STA Interest Revenue	80	80	80	80	-
State of Good Repair (and carryover SGR)	209,409	117,217	127,724	100,000	(81,685)
551.406 STA Revenue	601,062	837,264	793,730	650,000	192,668
TOTAL REVENUE	810,551	954,561	921,534	750,080	110,983
TOTAL BUDGET	711,512	933,380	921,534	949,180	210,022

EXPENDITURES VS REVENUES	Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
Personnel	-	-	-	-	-
Services & Supplies	-	-	-	-	-
Contracts	-	-	-	-	-
Capital	-	-	-	-	-
Other (LTA)	711,512	933,380	921,534	949,180	210,022
TOTAL EXPENDITURES	711,512	933,380	921,534	949,180	210,022

REVENUES	Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
Revenues	810,551	954,561	921,534	750,080	110,983
TOTAL REVENUES	810,551	954,561	921,534	750,080	110,983
TOTAL PROPOSED BUDGET	711,512	933,380	921,534	949,180	210,022

FUND BALANCE	-
DESIGNATED FUND BALANCE	-
UNDESIGNATED FUND BALANCE	-

**COUNCIL OF GOVERNMENTS - STATE TRANSIT ASSISTANCE
BUDGET - FY 2023/24
BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 23/24
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 an annual STA operating transfer to the LTA for transit operations and a transfer of State of Good Repair funds for transit capitol.	
Total	921,534
TOTAL PROPOSED BUDGET	921,534

**COUNCIL OF GOVERNMENTS - LOCAL TRANSPORTATION FUND
BUDGET - FY 2023/24
EXPENDITURES**

EXPENDITURE DESCRIPTION	Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
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-CE)	1,280,528	243,879	936,260	1,011,964	(344,268)
650.513 Operating Transfers (LTA-SS)	-	-	-	-	-
650.513 Operating Transfer (COG Admin)	366,552	442,272	439,456	396,487	72,904
650.513 Operating Transfer (2% reserve Bike & Ped)	55,677	55,236	55,512	57,180	(165)
650.513 Operating Transfer (Hollister)	-	-	-	-	-
650.513 Operating Transfer (San Juan Bautista)	-	-	-	-	-
650.513 Operating Transfers (San Benito Co. PW)	-	-	-	-	-
Total	1,702,757	741,387	1,431,228	1,465,632	(271,529)
TOTAL PROPOSED BUDGET	1,702,757	741,387	1,431,228	1,465,632	(271,529)

**COUNCIL OF GOVERNMENTS - LOCAL TRANSPORTATION FUND
BUDGET - FY 2023/24
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION	Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
LTF Balance from previous years)	6,327,367	6,064,803	8,090,679	9,440,554	1,763,312
Set Aside for Local Streets & Roads(carryover)	1,241,578	1,241,578	1,241,578	620,789	-
340.101 TDA 2% Reserve for Bike/Ped	777,684	772,549	828,061	883,574	50,377
541.001 LTF Interest Revenue	5,458	5,458	5,490	5,605	32
550.102 General Sales Tax 1/4% (LTF)	2,783,857	2,761,805	2,775,614	2,859,021	(8,243)
TOTAL REVENUE	11,135,944	10,846,193	12,941,422	13,809,543	1,805,478

EXPENDITURES VS REVENUES	Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
EXPENDITURES					
Personnel	-	-	-	-	-
Services & Supplies	-	-	-	-	-
Contracts	-	-	-	-	-
Capital	-	-	-	-	-
Other (Operating Transfers out)	1,702,757	741,387	1,431,228	1,465,632	(271,529)
TOTAL EXPENDITURES	1,702,757	741,387	1,431,228	1,465,632	(271,529)
REVENUES					
Revenues	\$11,135,944	\$10,846,193	12,941,422	13,809,543	1,805,478
TOTAL REVENUES	11,135,944	10,846,193	12,941,422	13,809,543	1,805,478
TOTAL PROPOSED BUDGET	1,702,757	741,387	1,431,228	1,465,632	(271,529)

FUND BALANCE	11,510,194
DESIGNATED FUND BALANCE	2,069,639
UNDESIGNATED FUND BALANCE	9,440,554

**COUNCIL OF GOVERNMENTS - LOCAL TRANSPORTATION FUND
BUDGET - FY 2023/24
BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 23/24
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. There is a required set-aside of 2% for bicycle and pedestrian projects as mandated in the Transportation Development Act.	
Total	1,431,228
TOTAL PROPOSED BUDGET	1,431,228

**COUNCIL OF GOVERNMENTS - RIDESHARE PROGRAM
BUDGET - FY 2023/24
EXPENDITURES**

EXPENDITURE DESCRIPTION	Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
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	4,000	-	4,000	4,000	-
619.196 Travel Lodging	-	-	-	-	-
619.198 Travel Meals	-	-	-	-	-
619.194 Training	-	-	-	-	-
619.200 Travel Transportation	-	-	-	-	-
619.306 Utilities	-	-	-	-	-
Total	4,000	-	4,000	4,000	-
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	4,000	-	4,000	4,000	-

**COUNCIL OF GOVERNMENTS - RIDESHARE PROGRAM
BUDGET - FY 2023/24
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION	Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
556310 CMAQ Rideshare	-	-	-	-	-
Donations/Carry over	4,000	-	4,000	4,000	-
TOTAL REVENUE	4,000	0	4,000	4,000	0

EXPENDITURES VS REVENUES	Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
EXPENDITURES					
Personnel	-	-	-	-	-
Services & Supplies	4,000	-	4,000	4,000	-
Contracts	-	-	-	-	-
Capital	-	-	-	-	-
Other	-	-	-	-	-
TOTAL EXPENDITURES	4,000	-	4,000	4,000	-
REVENUES					
Revenues	4,000	-	4,000	4,000	\$0
TOTAL REVENUES	4,000	-	4,000	4,000	-
TOTAL PROPOSED BUDGET	4,000	-	4,000	4,000	-

FUND BALANCE	-
DESIGNATED FUND BALANCE	-
UNDESIGNATED FUND BALANCE	-

**COUNCIL OF GOVERNMENTS - RIDESHARE PROGRAM
BUDGET - FY 2023/24
BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 23/24
Personnel	
Total	-
Services and Supplies	
Bike to School event at local elementary schools and other program activities as needed.	
Total	4,000
Contracts	
Total	-
Capital	
Total	-
Other	
Total	-
TOTAL PROPOSED BUDGET	4,000

**COUNCIL OF GOVERNMENTS - LOW CARBON TRANSIT OPERATIONS PROGRAM
BUDGET - FY 2023/24
EXPENDITURES**

EXPENDITURE DESCRIPTION	Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
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	157,268	157,268	163,282	168,180	6,014
619.196 Travel Lodging	-	-	-	-	-
619.198 Travel Meals	-	-	-	-	-
619.194 Training	-	-	-	-	-
619.200 Travel Transportation	-	-	-	-	-
619.306 Utilities	-	-	-	-	-
Total	157,268	157,268	163,282	168,180	6,014
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	157,268	157,268	163,282	168,180	6,014

**COUNCIL OF GOVERNMENTS - LOW CARBON TRANSIT OPERATIONS PROGRAM
BUDGET - FY 2023/24
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION	Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
541.001 Interest	40	40	-	-	(40)
570.101 Carry Over Previous Years	6,282	-	-	-	(6,282)
551.401 State Grant Misc	157,268	1,572,968	163,282	168,180	6,014
TOTAL REVENUE	163,590	1,573,008	163,282	168,180	-308

EXPENDITURES VS REVENUES	Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
EXPENDITURES					
Personnel	-	-	-	-	-
Services & Supplies	157,268	157,268	163,282	168,180	6,014
Contracts	-	-	-	-	-
Capital	-	-	-	-	-
Other	-	-	-	-	-
TOTAL EXPENDITURES	157,268	157,268	163,282	168,180	6,014
REVENUES					
Revenues	163,590	1,573,008	163,282	168,180	-\$308
TOTAL REVENUES	163,590	1,573,008	163,282	168,180	(308)
TOTAL PROPOSED BUDGET	157,268	157,268	163,282	168,180	6,014

FUND BALANCE	-
DESIGNATED FUND BALANCE	-
UNDESIGNATED FUND BALANCE	-

**COUNCIL OF GOVERNMENTS - LOW CARBON TRANSIT OPERATIONS PROGRAM
BUDGET - FY 2023/24
BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 23/24
Personnel	
Total	-
Services and Supplies	
Cost of expansion of intercounty services..	
Total	163,282
Contracts	
Total	-
Capital	
Total	-
Other	
Total	-
TOTAL PROPOSED BUDGET	163,282

**COUNCIL OF GOVERNMENTS - ADMINISTRATION
BUDGET - FY 2023/24
EXPENDITURES**

EXPENDITURE DESCRIPTION		Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
Personnel						
610.101	Salaries	170,173	207,945	194,745	204,482	24,572
	Total	170,173	207,945	194,745	204,482	24,572
Services and Supplies						
619.126	Magazines and Subscriptions	480	300	300	300	(180)
619.132	Communications	2,700	3,160	3,500	3,500	800
619.138	Computer Maintenance	1,000	1,500	1,000	1,000	-
619.140	Computer Supplies	800	1,500	800	800	-
645.701	General Insurance	5,089	4,930	4,920	5,000	(169)
619.152	Maintenance of Equipment	2,000	750	900	900	(1,100)
619.158	Maintenance of Structure	500	150	500	500	-
619.280	Marketing	1,500	1,560	7,600	1,600	6,100
619.166	Membership Dues	-	-	-	-	-
619.17	Office Equipment	2,000	460	-	-	(2,000)
619.176	Special Project Supplies	250	-	-	-	(250)
619.174	Supplies	2,400	2,400	1,700	-	(700)
619.172	Postage and Delivery	800	610	700	700	(100)
619.210	Legal	16,000	33,875	20,000	20,000	4,000
619.222	Other Consultants	-	-	-	-	-
619.180	Public and Legal Notices	1,135	839	1,000	1,000	(135)
619.184	Rent Equipment	2,300	2,284	2,300	2,300	-
619.186	Rent Structures	41,175	41,173	42,305	42,305	1,130
619.268	Special Dept. Expense - Other	1,744	3,804	71,000	1,000	69,256
619.196	Travel Lodging	800	-	-	-	(800)
619.198	Travel Meals	200	-	-	-	(200)
619.194	Training	-	-	1,000	-	1,000
619.200	Travel Transportation	1,456	600	700	700	(756)
649.101	Cost Allocation Plan	87,530	87,530	62,086	90,000	(25,444)
619.306	Utilities	3,500	4,402	4,400	4,400	900
	Total	175,359	191,827	226,711	176,005	51,352
Contracts						
619.250	Special Dept. Expense - Contracts	58,432	47,432	20,000	18,000	(38,432)
	Total	58,432	47,432	20,000	18,000	(38,432)
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	17,220	14,068	13,500	13,500	(3,720)
	Total	17,220	14,068	13,500	13,500	-
TOTAL PROPOSED BUDGET		421,184	461,272	454,956	411,987	37,492

**COUNCIL OF GOVERNMENTS - ADMINISTRATION
BUDGET - FY 2023/24
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION	Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
576.012 OPEB revenue	17,200	17,200	13,500	13,500	(3,700)
570.006 Miscellaneous (carry over)	-	-	-	-	-
576.012 ALUC Fees	2,000	1,800	2,000	2,000	-
576.012 Contributions(LTF)	401,984	442,272	439,456	396,487	37,472
TOTAL REVENUE	421,184	461,272	454,956	411,987	33,772

EXPENDITURES VS REVENUES	Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
EXPENDITURES					
Personnel	170,173	207,945	194,745	204,482	24,572
Services & Supplies	175,359	191,827	226,711	176,005	51,352
Contracts	58,432	47,432	20,000	18,000	(38,432)
Capital	-	-	-	-	-
Other	17,220	14,068	13,500	13,500	(3,720)
TOTAL EXPENDITURES	421,184	461,272	454,956	411,987	33,772
REVENUES					
Revenues	421,184	461,272	454,956	411,987	33,772
TOTAL REVENUES	421,184	461,272	454,956	411,987	33,772
TOTAL PROPOSED BUDGET	421,184	461,272	454,956	411,987	33,772

FUND BALANCE	-
DESIGNATED FUND BALANCE	-
UNDESIGNATED FUND BALANCE	-

**COUNCIL OF GOVERNMENTS - ADMINISTRATION
BUDGET - FY 2023/24
BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 23/24
Personnel Personnel includes staff salaries and the Board of Directors stipend.	
Total	194,745
Services and Supplies Services and Supplies for COG operations.	
Total	226,711
Contracts Contracts include the cost of the financial audit and ALUC consultant fee.	
Total	20,000
Capital	
Total	-
Other COG's share of cost for current employees retirement benefits (OPEB - Other Post Employee Benefits). In FY 23/24 COG will be taking a distribution from its California Employers' Retiree Benefit Trust (CERBT) fund to cover the OPEB expenses.	
Total	13,500
TOTAL PROPOSED BUDGET	454,956

COUNCIL OF GOVERNMENTS - HIGHWAY 25 SAFETY PROJECT
BUDGET - FY 2023/24
EXPENDITURES

EXPENDITURE DESCRIPTION		Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
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	5,000	400	5,000	-	-
619.196	Travel Lodging	-	-	-	-	-
619.198	Travel Meals	-	-	-	-	-
619.194	Training	-	-	-	-	-
619.200	Travel Transportation	-	-	-	-	-
619.306	Utilities	-	-	-	-	-
	Total	5,000	400	5,000	-	-
Contracts						
619.250	Special Dept. Expense - Contracts	190,338	1,200	185,641	-	(4,697)
	Total	190,338	1,200	185,641	-	(4,697)
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		195,338	1,600	190,641	-	(4,697)

**COUNCIL OF GOVERNMENTS - HIGHWAY 25 SAFETY PROJECT
BUDGET - FY 2023/24
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION		Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
541.001	Interest Revenue	250	250	200	-	(50)
551.405	Caltrans Reim	-	-	-	-	-
570.014	Contributions Balance	195,088	190,191	190,441	-	(4,647)
TOTAL REVENUE		195,338	190,441	190,641	-	(4,697)

EXPENDITURES VS REVENUES		Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
EXPENDITURES						
Personnel		-	-	-	-	-
Services & Supplies		5,000	400	5,000	-	-
Contracts		190,338	1,200	185,641	-	(4,697)
Capital		-	-	-	-	-
Other		-	-	-	-	-
TOTAL EXPENDITURES		195,338	1,600	190,641	-	(4,697)
REVENUES						
Revenues		195,338	190,441	190,641	-	(4,697)
TOTAL REVENUES		195,338	190,441	190,641	-	(4,697)
TOTAL PROPOSED BUDGET		195,338	1,600	190,641	-	(4,697)
FUND BALANCE				-		
DESIGNATED FUND BALANCE				-		
UNDESIGNATED FUND BALANCE				-		

**COUNCIL OF GOVERNMENTS - HIGHWAY 25 SAFETY PROJECT
BUDGET - FY 2023/24
BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 23/24
Personnel No Personnel expenditures are proposed in this Budget.	
Total	-
Services and Supplies Services and Supplies as needed and transportation communication via website updates or mailers.	
Total	5,000
Contracts Contracts related to Hwy 25 projects.	
Total	185,641
Capital No Capital expenditures are proposed in this Budget.	
Total	-
Other	
Total	-
TOTAL PROPOSED BUDGET	190,641

COUNCIL OF GOVERNMENTS - VANPOOL PROGRAM
BUDGET - FY 2023/24
EXPENDITURES

EXPENDITURE DESCRIPTION	Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
Personnel					
610.101 Salaries	4,967	4,967	5,150	5,408	183
619.226 Administrative Support	-	-	-	-	-
Total	4,967	4,967	5,150	5,408	183
Services and Supplies					
619.126 Magazines and Subscriptions	-	-	-	-	-
619.132 Communications	-	-	-	-	-
619.138 Computer Maintenance	-	-	-	-	-
619.140 Computer Supplies	-	-	-	-	-
645.701 General Insurance	150	144	134	150	(16)
619.152 Maintenance of Equipment	3,000	60	500	500	(2,500)
619.158 Maintenance of Structures and Grounds	-	-	-	-	-
619.280 Marketing	250	-	-	250	(250)
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	-
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	4,000	204	1,234	1,500	(2,766)
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	4,000	-	4,000	4,000	-
Total	4,000	-	4,000	4,000	-
TOTAL PROPOSED BUDGET	12,967	5,171	10,384	10,908	(2,583)

**COUNCIL OF GOVERNMENTS - VANPOOL PROGRAM
BUDGET - FY 2023/24
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION	Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
542.010 Passenger Lease Fees	-	58	-	-	-
541.001 Interest	20	20	20	20	-
570.011 Carryover from Vanpool	40,796	31,137	31,215	20,851	(9,581)
TOTAL REVENUE	40,816	31,215	31,235	20,871	(9,581)

EXPENDITURES VS REVENUES	Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
EXPENDITURES					
Personnel	4,967	4,967	5,150	5,408	183
Services & Supplies	4,000	204	1,234	1,500	(2,766)
Contracts	-	-	-	-	-
Capital	-	-	-	-	-
Other	4,000	-	4,000	4,000	-
TOTAL EXPENDITURES	12,967	5,171	10,384	10,908	(2,583)
REVENUES					
Revenues	40,816	31,215	31,235	20,871	(9,581)
TOTAL REVENUES	40,816	31,215	31,235	20,871	(9,581)
TOTAL PROPOSED BUDGET	12,967	5,171	10,384	10,908	(2,583)
FUND BALANCE			20,851		
DESIGNATED FUND BALANCE			-		
UNDESIGNATED FUND BALANCE			20,851		

**COUNCIL OF GOVERNMENTS - VANPOOL PROGRAM
BUDGET - FY 2023/24
BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 23/24
Personnel Personnel includes salaries, administrative support, and professional services. These include regular staff salaries, reimbursement, and temporary help.	
Total	5,150
Services and Supplies Services and Supplies include routine budget items to support vanpool operations.	
Total	1,234
Contracts No Contract expenditures are proposed in the Budget.	
Total	-
Capital No Capital expenditures are proposed in the Budget	
Total	-
Other Transferring to Rideshare for Bike to School event and other Rideshare activities.	
Total	4,000

**COUNCIL OF GOVERNMENTS - TRANSPORTATION PLANNING STATE SUBVENTION
BUDGET - FY 2023/24
EXPENDITURES**

EXPENDITURE DESCRIPTION		Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
Personnel						
610.101	Salaries	343,854	315,328	324,914	341,160	(18,940)
619.226	Administrative Support	-	-	-	-	-
	Total	343,854	315,328	324,914	341,160	(18,940)
Services and Supplies						
619.126	Magazines and Subscriptions	-	-	-	-	-
619.132	Communications	-	-	-	-	-
619.138	Computer Maintenance	-	-	-	-	-
619.140	Computer Supplies	-	-	-	-	-
645.701	General Insurance	10,885	10,545	8,489	9,338	(2,396)
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	8,210	9,210	9,210	9,210	1,000
619.168	Office Furniture under \$3,000	-	-	-	-	-
619.170	Office Equipment under \$3,000	-	-	-	-	-
619.176	Special Project Supplies - Supplies	-	-	-	-	-
619.174	Supplies	100	-	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	850	7,500	500	6,500
619.196	Travel Lodging	1,500	652	2,800	2,800	1,300
619.198	Travel Meals	300	345	1,000	1,000	700
619.194	Training	2,300	1,735	2,400	2,400	100
619.200	Travel Transportation	600	477	1,000	1,000	400
619.306	Utilities	-	-	-	-	-
	Total	24,895	23,814	32,499	26,348	7,604
Contracts						
619.250	Special Dept. Expense - Contracts	33,262	43,857	20,000	-	(13,262)
619.250	Special Dept. Expense - Contracts (HWY 156)	9,284,000	9,284,000	-	-	(9,284,000)
619.250	Special Dept. Expense -Contracts	3,000	3,148	3,300	3,300	300
	Total	9,320,262	9,331,005	23,300	3,300	(9,296,962)
Capital						
650.302	Equipment other than Computer	-	-	-	-	-
650.303	Computer Hardware	-	-	-	-	-
650.301	Automobiles, Trucks, Vans	-	-	-	-	-
	Total	-	-	-	-	-
Other						
640.320	Operating Transfers (CRRSAA)	414,060	-	-	-	(414,060)
640.513	Operating Transfers (RSTP)	644,404	-	-	-	(644,404)
	Total	1,058,464	-	-	-	(644,404)
	TOTAL PROPOSED BUDGET	10,747,475	9,670,146	380,713	370,808	(9,952,702)

**COUNCIL OF GOVERNMENTS - TRANSPORTATION PLANNING STATE SUBVENTION
BUDGET - FY 2023/24
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION	Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
551.405 STIP Planning, Programming & Monitoring	37,000	37,000	37,000	37,000	-
551.405 STIP - FTA CRRSAA	414,060	-	-	-	(414,060)
551.407 Rural Planning Assistance	328,155	278,328	343,827	294,000	15,672
551.401 Regional Early Action Planning (REAP)	11,254	11,877	-	-	(11,254)
570.014 Other Revenue Contributions	9,284,000	9,284,000	8,500	1,500	(9,275,500)
RSTP From Previous years- Held for Others	2,382,922	3,027,260	3,797,213	1,898,607	1,414,291
551.412 RSTP Exchange	644,404	769,953	929,852	644,000	285,448
Fund Balance (Carry over previous years)	2,501,963	1,602,899	1,602,899	1,226,686	(899,064)
541.001 Interest Revenue	5,000	4,500	4,500	47,000	(500)
TOTAL REVENUE	15,608,758	15,015,817	6,723,791	4,148,793	(8,884,967)

EXPENDITURES VS REVENUES	Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
EXPENDITURES					
Personnel	343,854	315,328	324,914	341,160	(18,940)
Services & Supplies	24,895	23,814	32,499	26,348	7,604
Contracts	9,320,262	9,331,005	23,300	3,300	(9,296,962)
Capital	-	-	-	-	-
Other	1,058,464	-	-	-	(1,058,464)
TOTAL EXPENDITURES	10,747,475	9,670,146	380,713	370,808	(10,366,762)
REVENUES					
Revenues	15,608,758	15,015,817	6,723,791	4,148,793	(8,884,967)
TOTAL REVENUE	15,608,758	15,015,817	6,723,791	4,148,793	(8,884,967)
TOTAL PROPOSED BUDGET	10,747,475	9,670,146	380,713	370,808	(9,952,702)
		FUND BALANCE	6,343,078		
		DESIGNATED FUND BALANCE	4,727,065		
		UNDESIGNATED FUND BALANCE	1,616,013		

**COUNCIL OF GOVERNMENTS - TRANSPORTATION PLANNING STATE SUBVENTION
BUDGET - FY 2023/24
BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 23/24
Personnel Personnel includes salaries, administrative support, and professional services. These include regular staff salaries, executive director services and temporary help.	Total 324,914
Services and Supplies Services and Supplies includes travel, lodging, meals, and training for planning activities.	Total 32,499
Contracts Contracts includes costs for contribution to the County Regional GIS System and additional contracts as needed.	Total 23,300
Other	-
General Notes	
TOTAL PROPOSED BUDGET	380,713

**MEASURE G /SALES TAX
BUDGET - FY 2023/24
EXPENDITURES**

EXPENDITURE DESCRIPTION	Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
Personnel					
610101 Salaries (Admin)	12,471	51,994	64,354	3,218	51,883
623510 Administrative Support	-	-	-	-	-
623508 Outside Labor	-	-	-	-	-
Total	12,471	51,994	64,354	3,218	51,883
Services and Supplies					
619.126 Magazines and Subscriptions	-	-	-	-	-
619.132 Communications	-	-	-	-	-
619.138 Computer Maintenance	-	-	-	-	-
619.140 Computer Supplies	-	-	-	-	-
645.701 General Insurance (Admin)	-	361	1,760	-	1,760
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	-	-	-	-	-
Total	-	361	1,760	-	1,760
Contracts					
619.250 Special Dept. Expense - Contracts (Tier I)	2,500,000	-	238,120	98,000	(2,261,880)
619.250 Special Dept. Expense - Contracts (Admin)	200,000	170,281	20,000	10,000	(180,000)
Total	2,700,000	170,281	258,120	108,000	(2,441,880)
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- LPP Formulaic Cycle 3	600,000	-	-	-	-
640.513 Operating Transfers- Sales Tax Rev (Tier II)	8,112,647	8,146,178	8,186,909	8,334,274	74,262
Total	8,712,647	8,146,178	8,186,909	8,334,274	74,262
TOTAL PROPOSED BUDGET	11,425,118	8,368,814	8,511,143	8,445,491	(2,313,975)

**MEASURE G /SALES TAX
BUDGET - FY 2023/24
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION	Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
541.001 Interest Income	11,440	265,657	266,985	274,194	255,545
550.113 SB 1 Local Partnership Program (LPP) - Formulaic	2,500,000	-	-	-	(2,500,000)
550.113 SB 1 Local Partnership Program (LPP) - Formulaic Cyc	600,000	-	-	-	(600,000)
512.001 Sales tax	12,386,533	12,957,179	-	-	(12,386,533)
570.014 Sales Tax-Tier I	-	-	3,750,326	3,851,585	3,750,326
570.014 Sales Tax-Tier II	-	-	8,186,909	8,407,956	8,186,909
570.014 Sales Tax-Tier III	-	-	954,510	980,282	954,510
570.014 Sales Tax-Administration	-	-	130,220	133,736	130,220
570.014 Prior Year Balance	14,311,084	14,867,746	19,721,768	24,499,574	5,410,684
TOTAL REVENUE	29,809,057	28,090,582	33,010,718	38,147,326	(11,480,662)

EXPENDITURES VS REVENUES	Adopted Budget FY 22/23	Estimated Actual to June 30, 2023	Proposed Budget FY 23/24	Budget Estimate for FY 24/25	Variance FY 22/23 FY 23/24
EXPENDITURES					
Personnel	12,471	51,994	64,354	-	51,883
Services & Supplies	-	361	1,760	-	1,760
Contracts	2,700,000	170,281	258,120	108,000	(2,441,880)
Capital	-	-	-	-	-
Other	8,712,647	8,146,178	8,186,909	8,334,274	(525,738)
TOTAL EXPENDITURES	11,425,118	8,368,814	8,511,143	8,442,274	(2,913,975)
REVENUES					
Revenues	29,809,057	28,090,582	33,010,718	38,147,326	3,201,661
TOTAL REVENUES	29,809,057	28,090,582	33,010,718	38,147,326	3,201,661
TOTAL PROPOSED BUDGET	11,425,118	8,368,814	8,511,143	8,442,274	(2,913,975)

	FUND BALANCE	24,499,574
DESIGNATED FUND BALANCE	DESIGNATED FUND BALANCE	-
	UNDESIGNATED FUND BALANCE	24,499,574

BUDGET NOTES	Proposed Budget FY 23/24
Personnel Administration of Measure G.	
Total	64,354
Services and Supplies County Counsel, insurance, and services as needed.	
Total	1,760
Contracts Contracts for consultants needed for services, implementation, and administration of the Measure G.	
Total	258,120
Capital No Capital expenditures are proposed in this Budget.	
Total	-
Other Distribution of Tier II Measure G funds to the County of San Benito, City of Hollister, and City of San Juan Bautista.	
Total	8,186,909
TOTAL PROPOSED BUDGET	8,511,143

APPENDIX

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 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 based on 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 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 \$50,000. 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 \$50,000.

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 \$50,000.

Interobject transfers of less than \$50,000.

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 \$50,000.

Interobject transfers of more than \$50,000.

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

