



**AGENDA
SPECIAL MEETING
COUNCIL OF SAN BENITO COUNTY GOVERNMENTS**

DATE: Monday, December 16, 2024
10:00 a.m.

LOCATIONS: County Board of Supervisors Chambers
481 Fourth Street
Hollister, CA 95023

DIRECTORS: Scott Freels, Chair (City of San Juan Bautista)
Mia Casey, Vice-Chair (City of Hollister)
Dolores Morales (City of Hollister)
Angela Curro, (County of San Benito)
Mindy Sotelo (County of San Benito)
Ex Officio: Caltrans District 5

ALTERNATES: San Benito County: Kollin Kosmicki
City of San Juan Bautista: Jackie Morris-Lopez
City of Hollister: Rick Perez

NOTICE OF PROCEDURES FOR COUNCIL OF GOVERNMENTS BOARD MEETINGS

The meeting will be available through Zoom, for those who wish to join or require accommodations.

Members of the public may participate remotely via Zoom at the following link: <https://zoom.us/join> with the following: Webinar ID: 836-0941-1942 and Webinar Passcode: 983255

*Those participating by phone who would like to make a comment can use the “raise hand” feature by dialing “*9” (star-nine) . In order to receive full Zoom experience, please make sure your application is up to date.*

Remote Zoom participation for members of the public is provided for convenience only. In the event that the Zoom connection malfunctions for any reason, the COG Board of Directors reserves the right to conduct the meeting without remote access.

Persons who wish to address the Board of Directors must complete a Speaker Card and give it to the Clerk prior to addressing the Board. Those who wish to address the Board on an agenda item will be heard when the Chairperson calls for comments from the audience. Following recognition, persons desiring to speak are requested to advance to the podium and state their name and address. After hearing audience comments, the Public Comment portion of the agenda item will be closed.

1. CALL TO ORDER 10:00 A.M.
2. Pledge of Allegiance
3. Roll Call

4. Verification of Certificate of Posting

5. **Public Comment:** *(Public comments are limited to items on this special meeting agenda pursuant to California Government Code section § 54954.3(b). Public comments are generally limited to three (3) minutes per speaker.)*

CONSENT AGENDA:

(These matters shall be considered as a whole and without discussion unless a particular item is removed from the Consent Agenda. Members of the public who wish to speak on a Consent Agenda item must submit a Speaker Card to the Clerk and wait for recognition from the Chairperson. Approval of a consent item means approval as recommended on the Staff Report.)

6. APPROVE Council of Governments Regular Meeting Action Minutes Dated November 21, 2024 – Gomez
7. APPOINT Mr. Raymond Martinez to the Measure G Citizens Oversight Committee to Represent the “District 1” Category – Diaz
8. APPROVE Budget Adjustment 24-25-05 in the Amount of \$3.9 million for the Transit and Intercity Rail Capital Program (TIRCP) and Zero Emission Transit Capital Program (ZETCP) Fund. – Aceves
9. AUTHORIZE the Executive Director to Execute an Amendment to Consulting Services Agreement with Matthew Carpenter and Increase the Contract Budget by an Additional \$20,000 – Aceves
10. ACCEPT Council of Governments FY 23/24 Basic Financial Statements and Single Audit Reports – Aceves

ACTION ITEMS:

11. APPROVE the FY 2023/2024 Measure G Annual Report – Aceves
12. APPROVE the Draft 2050 San Benito Regional Transportation Plan (2050 RTP) Revenue Forecast – Borick

INFORMATION ITEMS:

13. RECEIVE Information on the US 101/SR 156 Southbound On-Ramp Investigation – Caltrans
14. RECEIVE Monthly Caltrans District 5 Construction Projects Report/ Correspondence – Caltrans Ex-Officio
15. Executive Director’s Report (Verbal Report) – Abraham
16. Board of Directors’ Reports – (Verbal Report)

CLOSED SESSION:

17. Public Employee Performance Evaluation (Government Code, § 54957(b)(1))
Employee: Executive Director

RETURN TO OPEN SESSION

18. Report out of Closed Session.

Adjourn to COG Meeting on January 16, 2025. Agenda Deadline is January 02, 2025, at 12:00 p.m.

In compliance with the Americans with Disabilities Act (ADA), if requested, the Agenda can be made available in appropriate alternative formats to persons with a disability. If an individual wishes to request an alternative agenda format, please contact the Clerk of the Council four (4) days prior to the meeting at (831) 637-7665. The Council of Governments Board of Directors meeting facility is accessible to persons with disabilities. If you need special assistance to participate in this meeting, please contact the Clerk of the Council's office at (831) 637-7665 at least 48 hours before the meeting to enable the Council of Governments to make reasonable arrangements to ensure accessibility.

Written Comments & Email Public Comment

Members of the public may submit comments via email by 5:00 PM. on the Wednesday prior to the Board meeting to the Secretary at monica@sanbenitocog.org, regardless of whether the matter is on the agenda. Every effort will be made to provide Board Members with your comments before the agenda item is heard.

Public Comment Guidelines

1. If participating on Zoom: once you are selected, you will hear that you have been unmuted. At this time, state your first name, last name, and county you reside in for the record.
2. The Council of Governments Board welcomes your comments.
3. Each individual speaker will be limited to a presentation total of three (3) minutes.
4. Please keep your comments brief, to the point, and do not repeat prior testimony, so that as many people as possible can be heard. Your cooperation is appreciated.

If you have questions, contact the Council of Governments, and leave a message at (831) 637-7665 x. 201, or email monica@sanbenitocog.org.

CERTIFICATE OF POSTING

Pursuant to Government Code Section #54954.2(a) the Special Meeting Agenda for the Council of San Benito County Governments on **December 16, 2024, at 10:00 A.M.** was posted at the following locations freely accessible to the public:

The front entrance of the San Benito County Administration Building, 481 Fourth Street, Hollister, CA 95023, and the Council of Governments Office, 330 Tres Pinos Rd., Ste. C7, Hollister, CA 95023 at the following date and time:

On the 13th day of December 2024, on or before 10:00 A.M.

The meeting agenda was also posted on the Council of San Benito County Governments website, www.sanbenitocog.org, under Meetings, COG Board, Meeting Schedule

I, Monica Gomez, swear under penalty of perjury that the foregoing is true and correct.

BY: _____


Monica Gomez, Secretary II
Council of San Benito County Governments

COUNCIL OF SAN BENITO COUNTY GOVERNMENTS
REGULAR MEETING
Board of Supervisors Chambers, 481 Fourth Street, Hollister, CA 95023, Zoom Platform
Teleconference Location: Hyatt Place Pasadena, 399 E Green Street, Pasadena, CA 91101
November 21, 2024, at 4:00 P.M.
ACTION MINUTES

MEMBERS PRESENT:

Chair Scott Freels, Vice Chair Mia Casey, Director Angela Curro (via-teleconference), Director Mindy Sotelo, Director Dolores Morales, and Ex Officio Brandy Rider (via-teleconference); Caltrans District 5

MEMBERS ABSENT:

None

STAFF PRESENT:

Executive Director; Binu Abraham, Office Assistant; Griselda Arevalo; Secretary; Monica Gomez, COG Legal Counsel; Osman Mufti (via-Zoom).

OTHERS PRESENT:

Kelly McClendon, Terry Thompson; Caltrans District 5 (via-Zoom), Paul Hierling; AMBAG (via-Zoom), Leona Medearis-Peacher; MV Transportation

1. CALL TO ORDER:

Chair Freels called the meeting to order at 4:00 P.M.

2. PLEDGE OF ALLEGIANCE

Chair Freels led the pledge of allegiance.

3. ROLL CALL

Secretary Gomez called the roll call and confirmed a quorum of Directors were present.
Director Curro attended via-teleconference.

4. CERTIFICATE OF POSTING

Motion made to acknowledge Certificate of Posting:

Motion: Director Casey Second: Director Sotelo

Motion carried: 5/0

Yes: Freels, Casey, Curro, Sotelo, Morales

No: None

Recused: None

Abstention: None

Absent: None

Director Curro verified that the SBCOG Agenda was posted at the teleconferenced location as indicated on the Agenda. Director Curro stated that no members of the public were present at her location.

5. **PUBLIC COMMENT:** (Opportunity to address the Board on items of interest on a subject matter within the jurisdiction of the Council of Governments and not appearing on the agenda. No action may be taken unless provided by Govt. Code Sec. 54954.2)

There was public comment received from Joe Tonascia, Rich Hershey, and Marie Hoffman.

CONSENT AGENDA:

(These matters shall be considered as a whole and without discussion unless a particular item is removed from the Consent Agenda. Members of the public who wish to speak on a Consent Agenda item must submit a Speaker Card to the Clerk and wait for recognition from the Chairperson. Approval of a consent item means approval as recommended on the Staff Report.)

6. APPROVE Council of Governments Regular Meeting Action Minutes Dated October 17, 2024 – Gomez
7. APPOINT Mr. Botelho to Measure G Citizens Oversight Committee to Represent the Agriculture Category – Diaz
8. APPOINT Ms. Freels and Ms. Aviles to the Social Services Transportation Advisory Council – Diza
9. APPROVE the Central Coast Coalition Memorandum of Understanding – Borick
10. Funding for SBCOG/SBLTA Office Move – Aceves
 - a. APPROVE the Use of PTMISEA Funds, Including \$267,618 and any Accrued Interest, for the Move.
 - b. ADOPT Resolution No. 2024-12 Approving Projects for Funding Under the California State of Good Repair Program Totaling \$309,53.
 - c. APPROVE Budget Adjustments 24-25-01,02, and 03.

There was public comment from Jackie Morris-Lopez regarding Item 7 and Item 8.

Chair Freels pulled item 8.

Director Curro pulled item 10

Regarding Item 7, Director Sotelo asked whether any other applications had been submitted to represent the Agriculture Category. Vice Chair Casey clarified that the Measure G Citizens Oversight Committee is tasked with monitoring funding, but they are not involved in decision-making related to development.

Staff confirmed that no other applications were submitted to represent the Agriculture Category vacancy on the Measure G Citizens Oversight Committee.

Motion made to Approve Consent Agenda 6, 7 and 9:

Motion: Director Morris-Lopez Second: Director Sotelo

Motion carried: 5/0

Yes: Freels, Casey, Curro, Sotelo, Morales

No: None

Recused: None

Abstention: None
Absent: None

Item 8:

Chair Freels recused himself from item 8 and stepped out of the chambers for this item, due to a potential conflict of interest.

Motion made to Approve Consent Agenda Item 8:

Motion: Director Morales Second: Director Sotelo
Motion carried: 4/0/1
Yes: Casey, Curro, Sotelo, Morales
No: None
Recused: Freels
Abstention: None
Absent: None

Item 10:

Director Curro pulled Item 10 and asked staff to provide more information for the public on the October Board meeting decisions and the funding sources for the new office. She asked staff to explain how they were directed to seek alternative funding, and where that funding was found, ensuring the public understands how the project is being financed.

Administrative Services Specialist Norma Aceves provided a brief recap and background from the October meeting, mentioning that state funding had been secured to cover the cost difference for the SBCOG/SBLTA office relocation. Staff identified two funding sources-- Public Transportation Modernization, Improvement, and Service Enhancement Account (PTMISEA) and State of Good Repair (SGR)—both of which are designated for transit capital projects. Utilizing these funds would allow SBCOG to avoid using local TDA funds for this project. This item essentially formalizes those funding changes, and she was pleased to announce that state funding will cover 100% of the project costs. It was noted that SBCOG is utilizing \$309,534 in rollover SGR funds and releasing \$230,000 in local TDA funds that were initially budgeted for the project.

There was no public comment.

Motion made to Approve Consent Agenda Item 10 a.,b., c.:

Motion: Director Curro Second: Director Sotelo
Motion carried: 5/0
Yes: Freels, Casey, Curro, Sotelo, Morales
No: None
Recused: None
Abstention: None
Absent: None

ACTION ITEMS:

11. APPROVE First Amendment to Measure G Transportation Safety and Investment Plan Oversight Committee Bylaws – Aceves

Administrative Services Specialist Norma Aceves presented the first Amendment to the Measure G Transportation Safety and Investment Plan Oversight Committee Bylaws proposing to amend Section 5.3 of the bylaws to define a quorum as four members, rather than a majority of the total membership.

The Board asked for clarification on the quorum requirements, the number of vacancies and the categories they correspond to, as well as term limits.

SBCOG Counsel Osman Mufti explained that the quorum is needed to hold a meeting, but a majority vote is still required to take any action. He stated for example, with a quorum of four, at least three members would need to approve an action for it to pass. The current issue is that it's difficult to get six out of the eleven members to attend a meeting, making it hard to conduct business. The proposed solution is to lower the quorum requirement to four, allowing a meeting to start with just four members, while still needing a majority (three members) to take any action. He noted that the Board is not being asked to change the composition of membership of 11, only the number needed for a quorum.

Executive Director Binu Abrahm reported that with the Board's approval of one appointment in the Agriculture Category today, there are now three vacancies: Senior/Disabled Community, SBC District 1, and SBC District 5. The term is two years, and individuals may reapply.

The Board commented that many committees across the state have struggled with quorum issues, some include attendance in the agenda for the record. It was suggested to include this practice, noting attendance, vacancies, and absences, and review it in a year for potential improvements while staying aligned with the spirit of the ordinance.

Public Comment:

There was public comment received from Stephen Rosati and Joe Tonascia.

Motion made to Approve Item 11:

Motion: Director Casey Second: Director Morales
Motion carried: 5/0
Yes: Freels, Casey, Curro, Sotelo, Morales
No: None
Recused: None
Abstention: None
Absent: None

12. AUTHORIZE the Executive Director to Execute Master On-Call Agreements with Selected Consultants – Borick

Transportation Planner, Samuel Borick provided an update on the scoring results for the proposals that were submitted on November 15, 2024. He stated that staff was recommending that the Board authorize the Executive Director to execute Master On-Call Agreements with the firms whose proposals scored highest for each service category.

There was no public comment.

Motion made to Approve Item 12:

Motion: Director Sotelo Second: Director Casey
Motion carried: 5/0
Yes: Freels, Casey, Curro, Sotelo, Morales
No: None
Recused: None
Abstention: None
Absent: None

- 13.** APPROVE the Draft 2050 San Benito Regional Transportation Plan Project List and Delegate Authority to the Exec. Director to Finalize the Project List through Further Coordination with Member Agencies on Minor Technical Edits and Timing of the Projects. Any Changes made to the RTP Project List will be Brought Back to the SBCOG Board in December as an Information Item – Borick

Transportation Planner, Samuel Borick provided an overview of Draft 2050 San Benito Regional Transportation Plan Project List and answered questions from the Board. Mr. Borick noted that the project list is nearly final, however some cost and implementation edits still need to be addressed by staff from the three jurisdictions. These changes will be made collaboratively and presented to the Board in December, along with the RTP revenue forecast for review.

The Board inquired whether the HWY 101/156 project was included on the list, emphasizing that it should be part of the SBCOG’s recommended projects for the region. They also asked staff to clarify how the cost column was defined and whether the projects are funded or not and if the cost estimates were accurate.

Executive Director Abraham stated that the project is included in the list under Caltrans projects. She clarified that when a project is listed under an entity like the City of Hollister, County, or Caltrans, it indicates that agency is the lead for implementing the project. The project cost reflects the scope outlined in the project description. Additionally, SBCOG does not set the cost; instead, they collaborate with all member agencies to determine the estimated cost.

Mr. Borick stated that determinations will be made soon on whether these projects will be constrained (with funding) or unconstrained (without funding). The RTP revenue forecast item which staff will bring to the Board in December will be incorporated into the project list.

Executive Director Abraham mentioned that the request for the Board today is to approve the project list, while staff will continue coordination with the three jurisdictions and Caltrans and return next month with updated revenue assumptions and forecasts.

Public Comment:

There was public comment received from Joe Tonascia.

Motion made to Approve Item 13:

Motion: Director Casey Second: Director Morales
Motion carried: 5/0
Yes: Freels, Casey, Curro, Sotelo, Morales
No: None

Recused: None
Abstention: None
Absent: None

INFORMATION ITEMS:

14. RECEIVE Monthly Caltrans District 5 Construction Projects Report – Brandy Rider, Caltrans

Caltrans Deputy District Director for Transportation Planning Brandy Rider provided an update on major construction projects on the Caltrans State Highway System in San Benito County and answered questions from the Board.

Ms. Rider noted that there was mention of the extension project for the southbound ramp of US 101 at 156. Caltrans staff plan to present this item at SBCOG’s December board meeting to provide background of the project. The project was initiated by the Board, which requested improvements at the location. Caltrans has been evaluating these enhancements and is exploring partnership options with SBCOG and will discuss this next month. Ms. Rider also highlighted that Caltrans and SBCOG hosted three SR 25 Scoping meetings this week and has a final virtual meeting on Monday, November 25, 2024, at 9:30 a.m. Attendance included around 40 in Hollister, 10 in Gilroy, and 5 at a Spanish-language virtual meeting. There was a suggestion by members of the public at the scoping meetings to extend the December 12th comment period, which will be discussed with the team to see if there’s a possibility to extend that timeframe.

Vice Chair Casey expressed concerns about the Roundabout at 156 and the detour on Bixby Road. She noted that during nighttime travel, visibility is poor when trying to exit onto Bixby Road due to a concrete divider. She also mentioned a significant dip in the roadway on Bixby that poses a risk for vehicles.

Director Curro mentioned that when exiting Bixby Road onto the old Highway 156, the stop sign does not indicate that cross traffic does not stop. In contrast, southbound drivers on Bixby are warned at the stop sign that cross traffic does not stop. She noted receiving calls from constituents who were confused about the stop sign while traveling northbound, unaware that it wasn’t a four-way stop.

Chair Freels expressed concerns about rain causing hazardous reflections on street markings at night and suggested monitoring them during rainy weather. He also asked why chip seal was used on Highway 25 south of Hollister instead of asphalt, noting it creates dangerous conditions for motorcyclists.

Director Sotelo asked if Caltrans Districts 4 and 5 are working together on Highway 25, as there have been multiple accidents beyond the county line and expressed concern about the issue in the community.

Ms. Rider reported that Caltrans has met with Assemblyman Rivas’s office regarding the collisions on Highway 25. Caltrans Districts 4 and 5 are coordinating closely on ongoing investigations into recent collisions and plan to provide updates in January. They are addressing the entire corridor as a joint effort. Ms. Rider stated that she would follow up with the team regarding the other concerns raised by the Board.

There was no public comment.

15. Caltrans Report/Correspondence – Brandy Rider, Caltrans

Ms. Rider provided her announcement under item 14.

There was no public comment.

16. Executive Director’s Report – Abraham

Executive Director Abraham announced that SBCOG presented an update on Highway 25 at the San Benito Town Hall on October 23, 2024. On November 13, 2024, the LTA provided free shuttle service to the ribbon-cutting event for the new Hollister Gavilan College site. Ms. Abraham also reported on the Mobility Partnership meeting held on November 20, 2024. Additionally, she provided an update on the SR 25 Scoping meetings, which took place in Hollister on November 19, 2024, and in Gilroy on November 20, 2024. A Spanish-language virtual meeting was also held on November 20th in the morning, with the final scoping meeting scheduled as an English-language virtual meeting on November 25th in the morning. Lastly, Ms. Abraham was pleased to announce that we received \$3.4 million in Transit and Intercity Rail Capital Program (TIRCP) grant funds to support our transit operations.

There was no public comment.

17. Board of Directors’ Reports –

Vice Chair Casey expressed appreciation for ongoing discussions about the recent fatality on Highway 25 and while it’s being addressed through the Mobility Partnership, she suggested that the Board issue a letter of support to prioritize this issue, as it’s very important to this community.

Director Morales echoed Vice-Chair Casey’s comments and shared that she met with the incoming president of Santa Clara County due to community concerns. A letter outlining key points will be sent to Caltrans and other relevant parties. This issue is a priority for the community, and the County of Santa Clara is supportive and seeks additional stakeholders to help prioritize the issue.

Director Sotelo expressed concern about the Z-Best expansion. She stated that it will be a significant issue, especially with safety concerns on Highway 25. She emphasized the need for collaboration between the city, county, and SBCOG to address the matter.

Director Curro provided an update from the California State Association of Counties (CSAC) meeting she attended where they highlighted concerns about CAPTI adjustments for rural counties. The rural caucus and other state officials understand the issue, and discussions are progressing. She is hopeful state discussions on CAPTI and VMT impacts will lead to a solution.

There was no public comment.

ADJOURNMENT:

There being no further business to discuss, Vice Chair Casey motioned to adjourn at 5:47 p.m.

Motion seconded by Director Morales.

Motion carried: 5/0

Yes: Freels, Casey, Curro, Sotelo, Morales

No: None

Recused: None

Abstention: None

Absent: None

ADJOURN TO COG MEETING DECEMBER 19, 2024, AT 4:00 P.M.



STAFF REPORT

Consent

Prepared By: Victor Diaz, Transportation Planner

Subject: Appointments to Measure G Citizens Oversight committee

Agenda Item No. 7

Approved By: Binu Abraham, Executive Director

Meeting Date: December 16, 2024

Recommendation:

Appoint Mr. Raymond Martinez to the Measure G Citizens Oversight committee to represent the "District 1" category.

Summary:

Staff is recommending appointment of one new member to the Measure G Citizens Oversight committee. Staff is recommending that the Board appoint Mr. Martinez to fill the vacancy under the "District 1" category.

Background/ Discussion:

The Measure G Citizens Oversight (Measure G committee) membership is comprised of San Benito County residents with relevant expertise and experience. The members assist the Measure G committee in its task of evaluating Measure G revenues and expenditures, to determine compliance with the commitments made to and approved by voters in the Measure G Transportation Safety and Investment Plan.

The Measure G committee would fairly represent the geographical, social, cultural and economic diversity of the County to ensure maximum benefit for road and transportation users. The Measure G committee would gather information and input from outside sources and SBCOG staff when necessary.

The membership would consist of individuals that fulfill the following areas-of-expertise, as defined in SBCOG Resolution 19-03:

- Five (5) at-large members, representing each of the five San Benito County Supervisorial Districts.
- Six (6) members representing each of the following groups or interests:
 - a. Agriculture/Farm Bureau
 - b. Seniors and Persons with Disabilities
 - c. Industry
 - d. Trade/Labor

- e. Latino/Hispanic
- f. Education

Mr. Martinez is being recommended for the “District 1” category. Mr. Martinez currently resides within the district 1 area of the county making him a qualified candidate.

Each member of Measure G is to be appointed for a two-year term commencing in January and can be reappointed. Members whose terms have expired may continue to serve on the Measure G committee until a successor has been appointed.

Financial Impact:

There is no financial impact.

Attachments:

1. Mr. Raymond Martinez “District 1” Member Category Application



MEASURE G CITIZENS OVERSIGHT COMMITTEE

ABOUT MEASURE G

Measure G is the Transportation Safety and Investment Plan (Transportation Ordinance and Expenditure Plan) approved by San Benito County voters on November 6, 2018. The measure is a one cent local transactions and use tax to be collected for 30 years to improve our local streets and roads, improve connectivity, and reduce congestion. This money is administered by the Council of San Benito County Governments (COG) and pays for specific voter-approved transportation projects, including: State Route 25, local road maintenance and regional projects, bicycle and pedestrian improvements, and transit projects for youth, seniors, and persons with disabilities.

Measure G calls for an independent Citizens Oversight Committee to oversee compliance with the Ordinance, as specified in the Transportation Safety and Investment Plan.

The responsibilities of the 11-member Measure G Citizens Oversight Committee are to:

- Ensure all transportation revenue collected from Measure G is spent in accordance with the Measure G Transportation Safety and Investment Plan (Ordinance and Expenditure Plan);
- Have full access to the COG's independent auditor and review the annual audits, have the authority to request and review the specific financial information;
- Provide input on the audit to assure the funds are being expended in accordance with the Transportation Safety and Investment Plan;
- Review and make recommendations on any proposed changes to the Transportation Safety and Investment Plan;
- Review and comment on the project delivery schedules and make recommendations to COG on any proposals for changing project delivery priorities; and
- Prepare annual reports regarding the administration of the program, to be presented to the COG Board of Directors and posted to the COG's website (SanBenitoCOG.org).

MEMBERSHIP TERMS

The Measure G Citizens Oversight Committee members are appointed by the COG Board of Directors. Committee members will serve staggered two-year terms and can be reappointed. The Committee will meet up to four times a year. This is a volunteer position and no compensation will be paid to members.

The Committee consists of San Benito County residents that represent the geographical, social, cultural, and economic diversity of the County to ensure maximum benefit for transportation users. Elected officials and employees from any government agency that either oversees or benefits from the Transportation Safety and Investment Plan are not eligible to serve on the Committee.

APPLICATION SUBMITTAL:

For more information, please contact Binu Abraham, Executive Director, at babraham@sanbenitocog.org or by phone: 831.637-7665

Please mail or email application to:

Measure G Citizens Oversight Committee
330 Tres Pinos Road, C7
Hollister, CA 95023

Email: info@sanbenitocog.org

www.sanbenitocog.org/MeasureG



Application for Appointment Measure G Citizens Oversight Committee

In order to be considered, all questions must be completed thoroughly. Please attach additional pages, if necessary.

Name of Applicant: <u>Raymond C. Martinez</u>	
Residence Street Address: [REDACTED]	
City: [REDACTED]	Zip: [REDACTED] Telephone: [REDACTED] Email: [REDACTED]
Supervisory District: 1 <input checked="" type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/>	
Are you a full-time paid officer or employee of local, state, or federal government? No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> If yes, name employer _____ Position _____	
Nominating Agency/ Community Group, if applicable (leave blank if not applicable):	
Occupation & Education: <u>Grocery Store Crew, Some College, Current Student</u>	
Do you identify with any of the following groups: (check all that apply)	
<input type="checkbox"/> Agriculture	Describe: _____
<input type="checkbox"/> Senior/Disabled Community	Describe: _____
<input type="checkbox"/> Industry	Describe: _____
<input type="checkbox"/> Trade/Labor	Describe: _____
<input checked="" type="checkbox"/> Latino Community	Describe: <u>Mexican / Salvadoran</u>
<input type="checkbox"/> Education	Describe: _____
All members will be required to file a Form 700, Statement of Economic Interests, with the Fair Political Practices Commission upon membership start and annually thereafter. Are you willing to sign Form 700, Statement of Economic Interests? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
List any areas of expertise or interest, (i.e., accounting, project management, engineering, or other) if any: <u>Currently hold a certification in Project Management from Google. Interests include land use and transportation planning.</u>	
One of the responsibilities for serving on the Measure G Committee is the ability to provide input on audit reports to assure the funds are being expended in accordance with the Transportation Safety and Investment Plan. Please explain your experience with reviewing financial reports, if any. <u>Previous experience reviewing financial reports, P+L statements, department budgets as director at two tech companies. (see resume)</u>	
If any, list community organizations or activities that you have been involved in. Demonstrated your ability to work collaboratively. Please include the approximate dates you were involved: <u>Previous professional experience as director at Dutchie / waveform RSRF required heavy cross-functional collaboration. (see resume)</u>	
Describe why you are interested in serving on this committee: <u>(see attached Letter of Interest)</u>	
Signature: <u>[Signature]</u>	Date: <u>11.15.24</u>

Appointments will be considered at a Council of San Benito County Governments Board of Directors meeting. Any information you submit on your application will become a matter of public record, with the exception of contact information which will be kept confidential.



STAFF REPORT

Consent

Prepared By: Norma Aceves, Administrative Services Specialist

Subject: TIRCP & ZETCP

Agenda Item No. 8

Approved By: Binu Abraham, Executive Director

Meeting Date: December 16, 2024

Recommendation:

Approve budget adjustment 24-25-05 in the amount of \$3.9 million for the Transit and Intercity Rail Capital Program (TIRCP) and Zero Emission Transit Capital Program (ZETCP) fund.

Summary:

The Council of San Benito County Governments received its first installment of TIRCP and ZETCP funds for the implementation of transit projects, as approved by the SBCOG Board in November 2023 and authorized by the California State Transportation Agency (CalSTA).

Background/ Discussion:

In November 2023 staff presented to the SBCOG Board a transit funding opportunity for transit capital that may also be applied to cover transit operational needs on a region-by-region basis. Funds could be used to prevent service cuts and increase ridership; prioritize the availability of transit for riders who are transit dependent; and to prioritize transit agencies representing a significant percentage of the region's ridership.

TIRCP Eligibility: Funds may be allocated for rail, bus, and ferry integration and bus rapid transit and other bus and ferry investments that increase ridership and reduce greenhouse gas emissions.

ZETCP Eligibility: Funds may be allocated for funding zero-emission transit equipment, including, but not limited to, zero-emission vehicles and refueling infrastructure; and funding transit operations expenditures that prevent service reduction or elimination in order to maintain or increase transit ridership (if consistent with an approved regional short-term or long-term financial plan).

Staff submitted the Initial Allocation Package in December 2023 for \$8.1 million. The Initial Allocation Package included detailed information on how SBCOG would be increasing transit ridership and/or lower emissions with its Board approved project list. The proposed projects were pulled from a 2022 Board adopted Short Range Transit Plan which studied and identified the needs and transit opportunities for the San Bento community.

The proposed projects were submitted as follows:

Administration:

- Project Administration \$81,602

Capital Projects:

- Zero-Emission Vehicles \$1,500,000
- Transit Hub \$2,000,000
- Modernization and Next Generation Transit Infrastructure \$2,000,000

Operation Projects:

- Pilot Program- Express Bus \$478,562
- Planning Study \$100,000
- Reinstate Transit Operations \$2,000,000

CalSTA has approved SBCOG's Initial Allocation Package and issued the first-year of funding, totaling \$3.9 million, for project implementation. With the funding now in hand, staff needs to amend the budget in order to begin work on these projects.

Financial Impact:

Budget adjustment 24-25-05 will increase the SBCOG budget by \$3.9 million.

Attachment:

1. Budget Adjustment 24-25-05
2. Initial Allocation Packet for SB 125 Formula- Based Transit and Intercity Rail Capital Program & Zero Emission Transit Capital Program- Fund Request Template

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

Please Indicate Type:

Fiscal Year: FY 24-25

Appropriation/Est. Revenue Increase
(Requires Board Approval)

Department: TIRCP ZETCP

Org Key: 629.95.7405

**Interdepartmental Transfer or
Interobject Transfer >\$50,000**
(Requires Board Approval)

Interobject Transfer <\$50,000
(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>
629.95.7405	610.101	Salaries		\$ 39,571.00
629.95.7405	619.250	Contracts		\$ 3,134,003.00
629.95.7405	645.701	General Insurance		\$ 15,000.00
629.95.7405	619.210	Service and Supplies- Legal		\$ 50,000.00
629.95.7405	619.268	Special Department Expense-Other		\$ 718,500.00
629.95.7405	551.401	Grant Revenue	\$ 3,957,074.00	
Total			\$ 3,957,074.00	\$ 3,957,074.00

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

JE# BUDGET ADJUSTMENTS

SB125 Fund Request Template

The following template is designed to capture SB 125 request information for TRANSIT AND INTERCITY RAIL CAPITAL PROGRAM (TIRCP) & ZERO EMISSION TRANSIT CAPITAL PROGRAM for each Regional Transportation Planning Agency (RTPA). Each row represents a "project-fund-source-fund-type" combination, so if a project receives multiple fund sources, enter on multiple rows. Insert additional rows as needed.

				Total
RTPA	Implementing Agency/-ies	Project	Fund Source	
Council of Governments	Local Transportation Authority	Administration:	TIRCP	\$ 81,602
				\$ -
		CAPITAL:		
Council of Governments	Local Transportation Authority	Zero-Emission Vehicles	ZETCP (PTA)	\$ 1,500,000
Council of Governments	Local Transportation Authority	Transit Hub	TIRCP	\$ 2,000,000
	Local Transportation Authority	Modernation and Next Gen Transit Infrastructure	TIRCP	\$ 2,000,000
		OPERATIONS:		\$ -
Council of Governments	Local Transportation Authority	Pilot Program- Express Bus	TIRCP	\$ 478,562
Council of Governments	Local Transportation Authority	Planning Study	TIRCP	\$ 100,000
Council of Governments	Local Transportation Authority	Reinstate Transit Operations	TIRCP	\$ 2,000,000
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
Grand Total				\$ 8,160,164



STAFF REPORT

Consent

Prepared By: Norma Aceves, Administrative Services Specialist

Subject: Amendment #1 to Consulting Services Agreement with Matthew Carpenter

Agenda Item No. 9

Approved By: Binu Abraham

Meeting Date: December 16, 2024

Recommendation:

Authorize the Executive Director to execute an amendment to Consulting Services Agreement with Matthew Carpenter and increase the contract budget by an additional \$20,000.

Summary:

To advance regional planning activities, further funding and procurement objectives, and facilitate the development of junior staff, the Executive Director engaged the services of a consultant.

Background/ Discussion:

On July 8, 2024, the Executive Director entered into a Consulting Services Agreement with Matthew Carpenter for transportation planning, programming and fund development services which include assisting with managing, supporting, coordinating and administering SBCOG's planning program consistent with the SBCOG Overall Work Program (OWP). Mr. Carpenter is an experienced senior transportation planner/engineer with over 30 years of experience.

Mr. Carpenter's responsibilities under the agreement include assisting with development and training of junior planning staff, working with Caltrans, MPO's, the CTC and other stakeholders, providing technical assistance with the Regional Transportation Plan and Metropolitan Transportation Plan updates, assistance with OWP and budget development, assist identifying grant opportunities, among other senior planning related services.

Additional services are needed to assist with the completion of ongoing projects and staff training and development. These additional services necessitate supplementing the initial contract budget of fifty thousand dollars with an additional twenty thousand dollars.

The Board could choose not to supplement the contract budget which would result in an additional burden on staff, eliminate a training resource for junior staff, and cause delay or backlog on ongoing work.

Financial Impact:

The Fiscal Impact of authorizing the amendment is the expenditure of an additional \$20,000.

Attachments:

1. Amendment #1 to the Consulting Services Agreement with Matthew Carpenter

AMENDMENT TO CONTRACT

1

The Council of San Benito County Governments (“SBCOG”) and Matthew Carpenter, (“CONSULTANT”) enter into this agreement on the date stated next to the signatures below. In consideration of the mutual promises set forth herein, the parties agree as follows:

1. Existing Contract.

a. Initial Contract.

SBCOG and CONSULTANT acknowledge that the parties entered into a contract, dated July 8, 2024.

b. Prior Amendments. (Check one.)

The initial contract previously has not been amended.

The initial contract previously has been amended. The date(s) of prior amendments are as follows: _____

c. Incorporation of Original Contract.

The initial contract and any prior amendments to the initial contract (hereafter collectively referred to as the “original contract”) are attached to this amendment as Exhibit 1 and made a part of this amended contract.

2. Purpose of this Amendment.

The purpose of this amendment is to change the agreement between the parties in the following particulars:

a. Term of the Contract. (Check one.)

The term of the original contract is not modified.

The term of the original contract (Exhibit 1) is extended from the current expiration date of _____, to a new expiration date of _____.

b. Scope of Services. (Check one.)

The services specified in the original contract (Exhibit 1) are not modified.

The services specified in the original contract (Exhibit 1) are modified as specified below: (Check one.)

The services specified in the original contract are modified only as specified below:

Modified or New Scope of Services:

(Insert modified or new services.)

New Scope of Services:

(Insert new services.)

c. **Payment Terms.** (Check one.)

- The payment terms in the original contract (Exhibit 1) are not modified.
 The payment terms in the original contract (Exhibit 1) are modified as specified below: (Check one.)

- The payment terms are modified only as specified below:

Modified or New Payment Terms:
(Insert modified or new payment terms.)

Paragraph 9-D (Compensation and Expenses) to the original contract (Exhibit 1) is hereby amended to increase the compensation by an additional amount not to exceed \$20,000.00, for additional services provided under this amendment to the contract, as follows:

Original contract	\$50,000.00
1 st Amendment	<u>\$ 20,000.00</u>
Total:	\$70,000.00

Accordingly, Paragraph 9-D of Attachment B to the original contract is hereby amended to read as follows:

B-3. COMPENSATION

SBCOG shall pay to CONSULTANT: (*check one*)

- a total lump sum payment of \$ _____, or
 a total sum not to exceed \$ 70,000.00,

for services rendered pursuant to the terms and conditions of this contract and pursuant to any special compensation terms specified in Paragraph B-4.

- The payment terms are deleted in their entirety and replaced with the following payment terms:

New Payment Terms:
(Insert new payment terms.)

B-1. BILLING

Charges for services rendered pursuant to the terms and conditions of this contract shall be invoiced on the following basis: (Check one.)

- One month in arrears.
 Upon the complete performance of the services specified in the original agreement (Exhibit 1) and this amendment.
 The basis specified in paragraph B-4.

B-2. PAYMENT

Payment shall be made by SBCOG to CONSULTANT at the address specified in paragraph 8 of the original contract, net thirty (30) days from the invoice date.

B-3. COMPENSATION

SBCOG shall pay to CONSULTANT: (Check one.)

a total lump sum payment of \$ _____, or

a total sum not to exceed \$ _____,

for services rendered pursuant to the terms and conditions of the original contract (Exhibit 1) and this amendment, and pursuant to any special compensation terms specified in paragraph B-4.

B-4. SPECIAL COMPENSATION TERMS: (Check one.)

There are no additional terms of compensation.

The following specific terms of compensation shall apply:
(Specify)

d. Other Terms. (Check one.)

There are no other terms of the original contract that are modified.

Other terms of the original contract are modified only as specified below:

Other Modified or New Terms:

(Insert other modified or new terms.)

3. Other Terms.

All other terms and conditions of the original contract (Exhibit 1) which are not changed by this amendment shall remain the same.

CONSULTANT

John Matthew Carpenter
John Matthew Carpenter (Dec 12, 2024 11:57 AM PST)

Name/Title: Matthew Carpenter

12/12/24

Date

COUNCIL OF SAN BENITO COUNTY GOVERNMENTS

Binu Abraham, Executive Director

Date

APPROVED AS TO LEGAL FORM:

Osman Mufti
Osman Mufti (Dec 12, 2024 10:53 PST)

Osman I Mufti, SBCOG Counsel

12/12/24

Date

**EXHIBIT 1
TO AMENDMENT # 1**

**ORIGINAL
CONTRACT**

(Please attach the initial contract and any prior amendments, from the most recent to the initial contract, in reverse chronological order.)

CONSULTING SERVICES AGREEMENT

This Consulting Services Agreement (“Agreement”) is entered into on this 8 day of July, 2024 by and between Council of San Benito County Governments, a California joint powers authority (“SBCOG”) and Matthew Carpenter (“Consultant”). In consideration of the mutual promises made herein, the parties agree as follows:

1. Purpose and Scope of Work. At the discretion of the Executive Director of SBCOG (“Executive Director”), Consultant shall provide transportation planning consulting services, as set forth in Exhibit “A”, attached hereto and incorporated herein. The Executive Director shall determine in her sole discretion whether Consultant’s services are satisfactory.
2. Time. Consultant shall devote such time to the performance of services pursuant to this Agreement as may be reasonably necessary for satisfactory performance of Consultant’s obligations pursuant to this Agreement. Time is of the essence in this Agreement.
3. Contractor not Agent. Except as SBCOG may specify in writing, Consultant shall have no authority, express or implied, to act on behalf of SBCOG in any capacity whatsoever as an agent. Consultant shall have no authority, express or implied, pursuant to this Agreement to bind SBCOG to any obligation whatsoever and shall not represent to any person or business that Consultant has such power. Consultant shall be solely responsible for all matters relating to the payment of its employees, including, but not limited to, compliance with social security and income tax withholding, workers’ compensation insurance, and all regulations governing such matters.
4. Assignment Prohibited. Consultant may not assign any right or obligation pursuant to this Agreement without prior written consent of SBCOG. Any attempted or purported assignment of any such right or obligation by Consultant without such consent shall be void and of no effect.
5. Modifications and Amendments. This Agreement may be modified or amended by mutual consent of Consultant and SBCOG, evidenced in writing, and executed by the parties.
6. Changes. SBCOG may, from time to time, request changes in the scope of services to be performed under this Agreement. Such changes, including any increase or decrease in the amount of Consultant’s compensation, which are mutually agreed upon by and between SBCOG and Consultant, shall be incorporated in written amendments to this Agreement.
7. Contractors and Subcontractors: Consultant shall not subcontract any portion of the work.
8. Term. The term of this Agreement shall begin on July 8, 2024 and terminate on June 30, 2025, unless otherwise agreed to in writing by both parties.

9. Compensation and Expenses.

a. Consultant shall be paid an hourly rate of \$145.00 Dollars (\$145.00) for services performed by Consultant under this Agreement. Consultant shall be paid by SBCOG once a month, in arrears, for services performed during the previous time period. SBCOG will make payment within fifteen (15) days of Consultant's presentation of an invoice including a written, itemized statement of services performed and dates of performance.

b. Subject to subsection 11(c) below, Consultant shall be reimbursed by SBCOG for expenses incurred in the performance of services under this Agreement. Payment will be made every thirty days (30), in arrears, for expenses incurred during the previous month. SBCOG will make payment within fifteen (15) days of Consultant's presentation of appropriate receipts, travel vouchers and/or SBCOG expense claim form.

c. With respect to rental vehicles, air flights, hotels and any other major expenses for SBCOG business travel, Consultant shall book such items in advance through SBCOG travel coordinator and SBCOG will pay for such items directly in order to obtain best rates.

d. In no event shall the total compensation to Consultant for services performed and reimbursement of expenses incurred under this Agreement exceed fifty thousand dollars (\$50,000.00).

10. Independent Contractor. SBCOG and Consultant each expressly agree and understand that they are creating an independent contractor relationship, and that Consultant shall not be considered an employee of SBCOG for any purpose. Consultant is not entitled to receive or participate in any medical, retirement, vacation, paid or unpaid leave, or other benefits provided by SBCOG to its employees. Consultant is exclusively responsible for all Social Security, self-employment, and income taxes, disability insurance, workers' compensation insurance, any other statutory benefits otherwise required to be provided to employees, and all fees and licenses, if any, required for the performance of the services hereunder. Immediately upon entering into this Agreement, Consultant agrees to provide SBCOG with a completed and signed Form W-9, Request for Taxpayer Identification Number and Certification. SBCOG will report all income to Consultant on IRS Form 1099. Consultant understands and agrees that he/she is solely responsible for all income and/or other tax obligations, if any, including but not limited to all reporting and payment obligations, if any, which may arise as a consequence of any payment under this Agreement. Consultant agrees to indemnify SBCOG for any claims or obligations asserted to the contrary by Consultant.

11. Materials, Supplies and Equipment. Except as otherwise specifically set forth in Exhibit "A", attached hereto, Consultant shall, at its sole expense, furnish all materials, supplies,

and equipment which are or may be required for performance of services pursuant to this Agreement.

12. Ownership. Consultant agrees that work products created in the performance of this Agreement including, but not limited to, notes, reports, memoranda, policies, procedures, training materials and all other tangible personal property of whatever nature produced in the performance of this Agreement shall be the sole property of SBCOG, provided that Consultant may retain file copies of said work products. Consultant shall provide said work products to SBCOG upon request.

Consultant represents and warrants that all materials or work products to be furnished to SBCOG will be produced by Consultant or that required permissions and license agreements will be obtained and paid for by Consultant. Consultant shall defend, indemnify, and hold harmless SBCOG and SBCOG's member entities, along with their respective directors, officers, employees, agents and representatives, from any claim, loss, damage, cost, liability or expense arising from any falsity or violation of the foregoing representation and warranty.

13. Limitation of Compensation. SBCOG is not obligated to employ Consultant or pay royalties or other compensation of any kind to Consultant as result of the use by SBCOG of the work products referred to in Section 12 hereof, whether or not said use relates to the project for which said work product was prepared.

14. Indemnification. Consultant shall assume the defense of, indemnify and hold harmless SBCOG, the State of California, SBCOG member entities, and their respective directors, officers, agents, employees and representatives ("Indemnitees"), from any and all claims, costs, damages, expenses, injuries, liability and losses, including but not limited to attorney's fees and litigation costs, accruing or resulting to any and all consultants, subcontractors, materialmen, laborers, employees, and other person, firm or corporation furnishing or supplying work, services, materials, or supplies, in connection with the performance of this Agreement, from any and all claims and losses accruing or resulting to any person who may be injured or killed or any property damaged by Consultant directly or indirectly in the performance of this Agreement, but only where such claims and losses are due to the negligence or willful misconduct of the Consultant. The provisions of this Section shall survive the expiration, termination, or assignment of this Agreement.

15. Time of Work; Termination. Consultant shall perform services required in a timely manner. Either party may terminate the services to be provided under this Agreement at any time during the term of this Agreement and for any reason, upon ten (10) days written notice. In the event of termination, Consultant agrees to cooperate and assist in good faith with any transition of Consultant's services. In the event of termination, SBCOG shall make payment to Consultant for work actually performed up to the effective date of termination, less any compensation to SBCOG for damages suffered as a result of Consultant's failure

to comply with the terms of this Agreement. In no event shall SBCOG be liable for lost profits.

16. Work Products to be Delivered Upon Termination of this Agreement. In the event of termination of this Agreement, Consultant shall immediately deliver to SBCOG all work products as defined under this Agreement and any other materials prepared by Consultant in the course of providing services pursuant to this Agreement.

17. Notices. All notices pursuant to this Agreement shall be in writing and given by delivery in person, by reliable overnight delivery service, or by U.S. Mail, postage prepaid, addressed as follows:

For SBCOG:
Binu Abraham
SBCOG Executive Director
330 Tres Pinos Rd., Ste. C7
Hollister, CA 95023

For the Consultant:
J. Matthew Carpenter
Transport Strategies
5129 Osceola Street
Denver, CO 80212

18. Counterparts. This Agreement may be executed in multiple counterparts, each of which will constitute an original, and all of which taken together will constitute one and the same instrument. Documents executed, scanned, and transmitted electronically and electronic signatures shall be deemed original signatures for purposes of this Agreement and all matters related thereto, with such scanned and electronic signatures having the same legal effect as original signatures.

19. Complete Agreement. This Agreement contains the full understanding and agreement of the parties. All exhibits referred to herein are attached hereto and are incorporated herein by reference. Any amendments or modifications hereto must be in writing.

20. Nonexclusive Agreement. Consultant understands and agrees that this is a nonexclusive Agreement. SBCOG may hire other Consultants for work of a similar or identical nature.

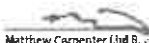
IN WITNESS WHEREOF, the parties have entered into the Agreement as of the date first above written.

COUNCIL OF SAN BENITO COUNTY GOVERNMENTS

Binu Abraham

Binu Abraham, Executive Director

CONSULTANT


Matthew Carpenter (Jul 8, 2024 12:29 MDT)

Matthew Carpenter

Approved as to form:


Osman Mufti (Jul 8, 2024 11:36 PDT)

Sloan, Sakai, Yeung & Wong LLP
Legal Counsel to SBCOG

EXHIBIT A
SCOPE OF WORK

At the discretion of the SBCOG Executive Director, Consultant shall assist with the following:

Proposed Transportation Planning, Programming, and Fund Development services include managing, supporting, coordinating, and administering SBCOG's planning program as outlined in the SBCOG Overall Work Program. Examples of task may include the following:

- a. Assist with staff development training and technical assistance in the areas of planning, programming and fund development.
- b. Help as point person for planners in August.
- c. Working with Caltrans, MPOs, CTC and other stakeholders.
- d. Assist in the management of funding programs.
- e. Technical assistance with RTP/MTP update.
- f. Assist with identifying grants that would help the agency in the short term.
- g. Assist with OWP & budget development.
- h. Assist with sales tax cash flow analysis.
- i. Other services as needed and directed by the ED.
- j. Complete projects, special assignments, and other assignments as requested by Executive Director










1st Am. to Contract - Matthew Carpenter

Final Audit Report

2024-12-12

Created:	2024-12-12
By:	Norma Rivera (norma@sanbenitocog.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAABrVfSSzspBA6ioTnlwLSPsX6vMKWbozv

"1st Am. to Contract - Matthew Carpenter" History

-  Document created by Norma Rivera (norma@sanbenitocog.org)
2024-12-12 - 6:35:53 PM GMT- IP address: 71.92.248.154
-  Document emailed to mcarpenter@transportstrategies.net for signature
2024-12-12 - 6:35:58 PM GMT
-  Document emailed to Osman Mufti (omufti@sloansakai.com) for signature
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-  Document e-signed by Osman Mufti (omufti@sloansakai.com)
Signature Date: 2024-12-12 - 6:53:38 PM GMT - Time Source: server- IP address: 98.208.79.12
-  Signer mcarpenter@transportstrategies.net entered name at signing as John Matthew Carpenter
2024-12-12 - 6:57:46 PM GMT- IP address: 73.95.87.65
-  Document e-signed by John Matthew Carpenter (mcarpenter@transportstrategies.net)
Signature Date: 2024-12-12 - 6:57:48 PM GMT - Time Source: server- IP address: 73.95.87.65
-  Agreement completed.
2024-12-12 - 6:57:48 PM GMT



STAFF REPORT

Consent

Prepared By: Norma Aceves, Administrative Services Specialist

Subject: FY 23/24 Basic Financial Statements

Agenda Item No. 10

Approved By: Binu Abraham

Meeting Date: December 16, 2024

Recommendation:

Accept Council of Governments FY 23/24 Basic Financial Statements and Single Audit Reports.

Summary:

As required by Federal and State statutes, the Council of San Benito County Governments has completed its audit of financial statements for fiscal year 2023-2024. There were no findings by the auditors.

Background/ Discussion:

Following the close of each fiscal year on June 30th, SBCOG's external auditors conduct an audit of its financial records. The objective of external financial reporting is to ensure accountability. The goal of a financial statement audit is to provide users with a reasonable assurance from an independent source that the information presented in the statements is reliable. The audit for the fiscal year ended June 30, 2024 (FY24), was recently completed by an independent auditor, JJA, Certified Public Accountants.

There were no findings by the auditors and the financial statements were presented in conformity with accounting principles generally accepted in the United States of America.

The Single Audit Report (Report) for Fiscal Year 2023-24 was performed by JJA, CPA. Federal law requires non-Federal entities that expend \$750,000 or more in Federal awards in a fiscal year to have a single or program-specific audit conducted for that fiscal year. This year, the audit covered expenditures of approximately \$1,185,418.

The purpose of the Report is to audit SBCOG's compliance over major federal award programs and identify areas of internal control weaknesses. In accordance with the requirements of Government Auditing Standards, the auditors issued a written report describing the scope of the testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. There were no findings by the auditors and the financial statements were presented in conformity with accounting principles generally accepted in the United States of America.

To comply with state and federal reporting requirements, these financial reports will be submitted to the State Controller and Federal Audit Clearinghouse following the SBCOG Board acceptance. It

is subject to further review and follow-up action by the State Controller and/or federal agencies that provided the funding to the SBCOG.

Financial Impact:

No financial impacts. The cost of the financial audit and single audit has been included in the SBCOG FY 24/25 budget.

Attachments:

1. FY 23/24 Basic Financial Statements

COUNCIL OF SAN BENITO
COUNTY GOVERNMENTS
BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2024



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Council of San Benito County Governments
Basic Financial Statements
For the year ended June 30, 2024

Table of Contents

	<u>Page</u>
Independent Auditor’s Report	1-3
Management’s Discussion and Analysis	4-14
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	17
Statement of Activities	18
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet.....	22
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	24
Reconciliation of Fund Basis Balance Sheet to Government-wide Statement of Net Position	25
Statement of Revenues, Expenditures, and Changes in Fund Balances	26
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	29
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Administration Fund.....	30
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – State Subvention Special Revenue Fund.....	31
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Highway 25 Safety Enhancement Capital Projects Fund	32
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Measure A Capital Projects Fund.....	33
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Measure G Capital Projects Fund.....	34
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – PTMISEA & ARRA Capital Projects Fund.....	35

Council of San Benito County Governments
Basic Financial Statements
For the year ended June 30, 2024

Table of Contents, Continued

	<u>Page</u>
Proprietary Funds:	
Statement of Net Position	36
Statement of Revenues, Expenses, and Changes in Net Position.....	37
Statement of Cash Flows	38
Fiduciary Funds:	
Statement of Fiduciary Net Position.....	39
Statement of Changes in Fiduciary Net Position.....	40
Notes to Basic Financial Statements.....	42-67
Required Supplementary Information:	
Schedule of Changes in the Net OPEB Asset and Related Ratios... ..	70
Schedule of Contributions... ..	71
Supplemental Information:	
Nonmajor Governmental Funds:	
Combining Balance Sheet.....	74
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	75
Schedule of Amounts Allocated and Disbursed by Purpose – State Transit Assistance Fund.....	76
Schedule of Amounts Allocated and Disbursed by Purpose – Local Transportation Fund	77
Independent Auditors’ Compliance Report – PTMISEA	79-80
Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	81-82



JJACPA, Inc.

A Professional Accounting Services Corp.

INDEPENDENT AUDITORS' REPORT

To the Governing Board of the
Council of San Benito County Governments
Hollister, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, and the budgetary comparison information of the Council of San Benito County Governments (Council), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Council, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Prior-Year Comparative Information

The financial statements include partial prior-year comparative information. Such information does not include all of the information required to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Council's financial statements for the year ended June 30, 2023, from which such partial information was derived.

Responsibilities of Management for the Financial Statements

The Council's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 4-14, the Schedule of Changes in the Net OPEB Asset and Ratios on page 70, and the Net OPEB Liability Schedule of Contributions on page 71 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The accompanying supplementary information, which includes the combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2024 on our consideration of the Council’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council’s internal control over financial reporting and compliance.

December 11, 2024

JJTVCT? \CvA
JJACPA, Inc.
Dublin, CA

Council of San Benito County Governments
Basic Financial Statements
For the year ended June 30, 2024

Management's Discussion and Analysis

Management's Discussion and Analysis

This section of the Council of San Benito County Governments' (the Council) basic financial statements presents management's overview and analysis of the financial activities of the Council for the fiscal year ended June 30, 2024. We encourage the reader to consider the information presented here in conjunction with the financial statements as a whole.

FINANCIAL HIGHLIGHTS

- In fiscal year 2019, the voters of San Benito County approved COG Ordinance 2018-01 Measure G. The measure is a one cent local transactions and use tax to be collected for 30 years to improve our local streets and roads, improve connectivity, and reduce congestion. Measure G has collected \$61.6 million in use tax thru June 2024.
- The Council has been involved in planning, coordinating, and funding projects worth \$15.0 million in fiscal year 2023/24.
- The Council continues to provide needed services such as County Express public buses and 40 emergency roadside call boxes.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Council's basic financial statements. The Council's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements provide both long-term and short-term information about the Council's overall financial status. The accompanying government-wide financial statements include two statements that present financial data for the Council as a whole. These statements include all assets, deferred outflows of resources and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies.

The *statement of net position* presents information on all of the Council's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Council is improving or deteriorating.

The *statement of activities* presents information showing how the Council's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of the related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Council of San Benito County Governments
Basic Financial Statements
For the year ended June 30, 2024
Management's Discussion and Analysis, Continued

OVERVIEW OF FINANCIAL STATEMENTS, Continued

Both of the government-wide financial statements distinguish functions of the Council that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*).

The governmental activities of the Council consist of transportation programs. The business-type activities of the Council include the Local Transportation Authority.

The government-wide financial statements include not only the Council itself (known as the primary government), but also Local Transportation Authority, a legally separate entity, whose operations are totally integrated with the legislative, legal, administrative, finance, and public works engineering and maintenance functions of the Council, and therefore has been included as an integral part of the primary government.

The government-wide financial statements can be found on pages 17, 18, and 19 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Council, like other special districts, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Council can be divided into three categories: governmental funds, proprietary funds, and private purpose funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the Council's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Council's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Council of San Benito County Governments
Basic Financial Statements
For the year ended June 30, 2024
Management's Discussion and Analysis, Continued

OVERVIEW OF FINANCIAL STATEMENTS, Continued

The Council maintains ten individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general administration fund, state subvention, Highway 25 Safety Enhancement, Measure A, PTMISEA & ARRA and Measure G special revenue funds, all of which are considered to be major funds. Data from the other 4 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The Council adopts an annual appropriated budget for its general administration fund and all governmental funds. A budgetary comparison statement has been provided for all of these funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 22-27 of this report.

Proprietary funds. The Council maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Council uses enterprise funds to account for the Local Transportation Authority.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

The basic proprietary fund financial statements can be found on pages 36-38 of this report.

Private Purpose funds. Private purpose funds are fiduciary funds that account for assets held and distributed to other governments similar to assets held in trust in the private environment. There are two fiduciary funds used by the Council. Fiduciary funds are not reflected in the government-wide financial statements.

The basic fiduciary fund financial statements can be found on pages 39-40 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 45-67 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds can be found on pages 74-75 of this report.

Council of San Benito County Governments
Basic Financial Statements
For the year ended June 30, 2024
Management’s Discussion and Analysis, Continued

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the Council’s financial position. In the case of the Council, assets exceeded liabilities by \$31,421,564 at the close of the most recent fiscal year. A large portion of the Council’s net position, approximately 78%, reflects the sales tax from Measure G thru June 2024. As of June 2024, there have been \$37.9 million distributions of the measure. The other large portion of the net position is its investment in capital assets (e.g., land, infrastructure, buildings, machinery, equipment, and vehicles) and, if applicable, less any related debt used to acquire those assets that are still outstanding. The Council uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the Council’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities		Business- Type Activities		Total		Percent Change
	2024	2023	2024	2023	2024	2023	
Assets and Deferred Outflows of Resources							
Current and other assets	\$ 31,174,326	\$ 26,467,411	\$ 1,361,566	\$ 827,926	\$ 32,535,892	\$ 27,295,337	19%
Net OPEB Asset	115,058	119,023	-	-	115,058	119,023	
Capital assets, net	-	-	1,163,130	805,504	1,163,130	805,504	
Total assets	<u>31,289,384</u>	<u>26,586,434</u>	<u>2,524,696</u>	<u>1,633,430</u>	<u>33,814,080</u>	<u>28,219,864</u>	20%
Deferred outflows	<u>80,139</u>	<u>78,369</u>	<u>-</u>	<u>-</u>	<u>80,139</u>	<u>78,369</u>	
Total assets and deferred outflows	<u>\$ 31,369,523</u>	<u>\$ 26,664,803</u>	<u>\$ 2,524,696</u>	<u>\$ 1,633,430</u>	<u>\$ 33,894,219</u>	<u>\$ 28,298,233</u>	20%
Liabilities and Deferred Inflows of Resources							
Current and other liabilities	1,729,203	1,208,053	617,574	595,988	2,346,777	1,804,041	30%
Noncurrent liabilities	21,284	15,203	19,945	18,470	41,229	33,673	22%
Total liabilities	<u>1,750,487</u>	<u>1,223,256</u>	<u>637,519</u>	<u>614,458</u>	<u>2,388,006</u>	<u>1,837,714</u>	30%
Deferred Inflows	<u>84,649</u>	<u>36,795</u>	<u>-</u>	<u>-</u>	<u>84,649</u>	<u>36,795</u>	
Total Liabilities and Deferred Inflows	<u>1,835,136</u>	<u>1,260,051</u>	<u>637,519</u>	<u>614,458</u>	<u>2,472,655</u>	<u>1,874,509</u>	32%
Net Position:							
Invested in capital assets	-	-	1,163,130	805,504	1,163,130	805,504	44%
Restricted for:							
Transportation	25,335,434	20,381,228	-	-	25,335,434	20,381,228	24%
Unrestricted	<u>4,198,953</u>	<u>5,023,524</u>	<u>724,047</u>	<u>213,468</u>	<u>4,923,000</u>	<u>5,236,992</u>	-6%
Total net position	<u>\$ 29,534,387</u>	<u>\$ 25,404,752</u>	<u>\$ 1,887,177</u>	<u>\$ 1,018,972</u>	<u>\$ 31,421,564</u>	<u>\$ 26,423,724</u>	19%

The remaining amount in *unrestricted net position* of \$4,944,284 will be used to meet the Council’s ongoing obligations to citizens and creditors as funded through current revenues.

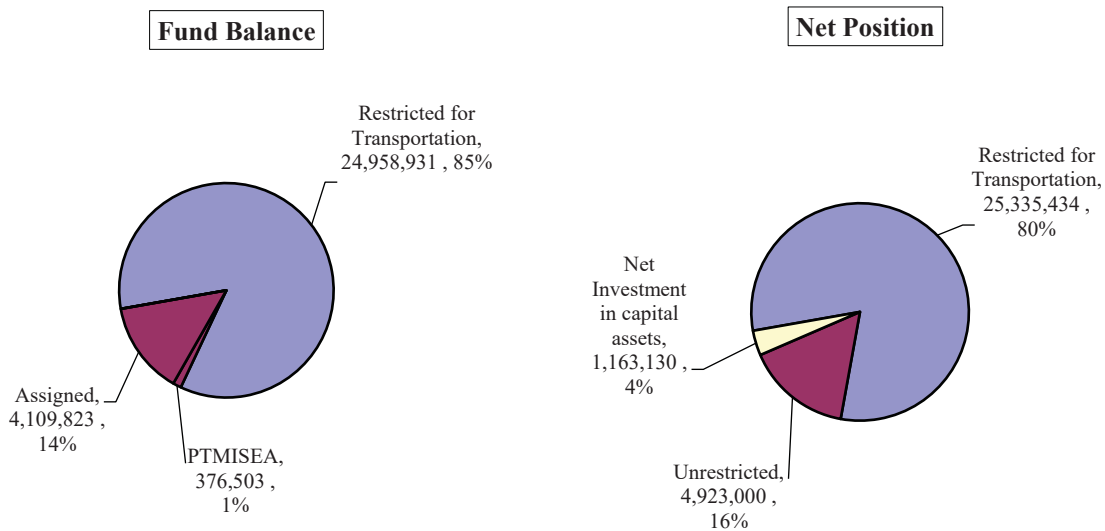
Council of San Benito County Governments
Basic Financial Statements
For the year ended June 30, 2024
Management’s Discussion and Analysis, Continued

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

Governmental Activities

The cost of all governmental activities this year was \$12,466,211. However, as shown in the Statement of Activities on pages 17 and 18, the amount that was paid by those who directly benefited from the programs (\$1,800) or by other governments and organizations that subsidized certain programs with operating and capital grants and contributions (\$15,012,475) for operations with general revenues of \$1,581,571 the Council contributed to governmental activities \$4,129,635 increasing the beginning net position of \$25,404,752 to \$29,534,387. This decrease is attributed to the previous year’s Measure G use tax revenue being distributed to the member agencies.

Available net position are those amounts not subject to restriction in the current period, typically classified as designated or undesignated fund balance. These amounts are converted to net position by adding long-term assets and subtracting long-term liabilities. A graphic illustration of this conversion is as follows:



Council of San Benito County Governments
Basic Financial Statements
For the year ended June 30, 2024
Management’s Discussion and Analysis, Continued

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

Governmental Activities, Continued

Total resources available during the year to finance governmental operations were \$16,595,846. This consisted of \$15,014,275 in program revenues and \$1,581,571 in general revenues. Total governmental activities operating expenses during the year were \$12,466,211; thus, net position at July 1, 2023, of \$25,404,752 was increased by \$4,129,635 to \$29,534,387.

The Council’s programs include only transportation. This program’s *net* cost (total cost less revenues generated by the activities) is presented below. The net cost shows the financial burden that was placed on the Council’s resources by this function.

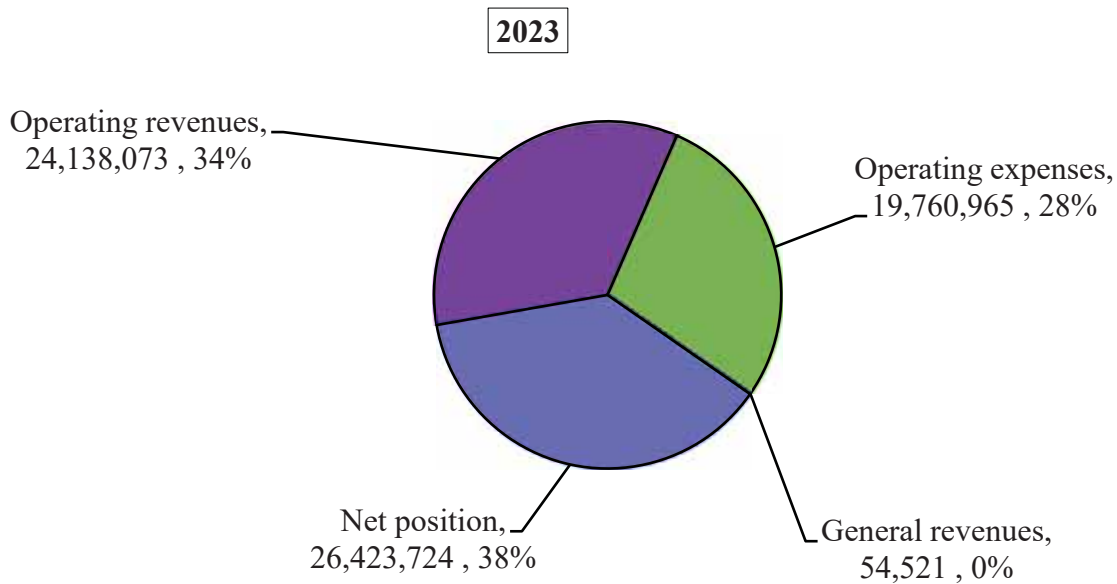
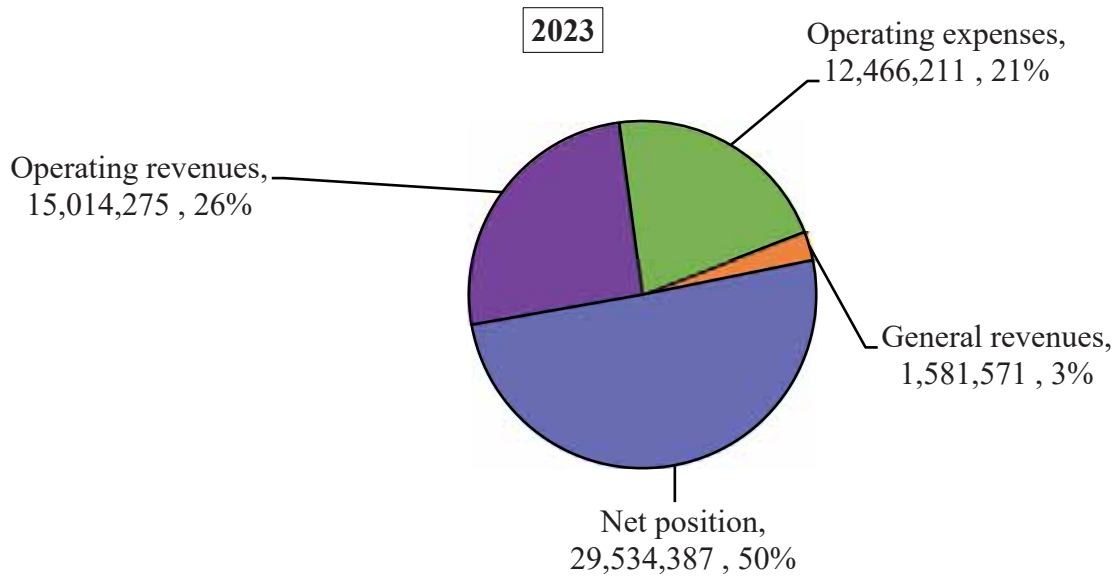
	Operating Revenue		Operating Expenses		Net (Expense)Revenue and Changes in Net Position	
	2024	2023	2024	2023	2024	2023
	Governmental activities:					
Transportation	\$ 15,014,275	\$ 24,138,073	\$ 12,466,211	\$ 19,821,777	\$ 2,548,064	\$ 9,252,718
Total governmental activities	<u>\$ 15,014,275</u>	<u>\$ 14,328,191</u>	<u>\$ 12,466,211</u>	<u>\$ 16,325,325</u>	<u>\$ 2,548,064</u>	<u>\$ 9,252,718</u>

Council of San Benito County Governments
Basic Financial Statements
For the year ended June 30, 2024
Management's Discussion and Analysis, Continued

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

Governmental Activities, Continued

Operating resources (program revenues) and net position contributions for operating expenses can be depicted graphically as follows:



Council of San Benito County Governments
Basic Financial Statements
For the year ended June 30, 2024

Management’s Discussion and Analysis, Continued

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

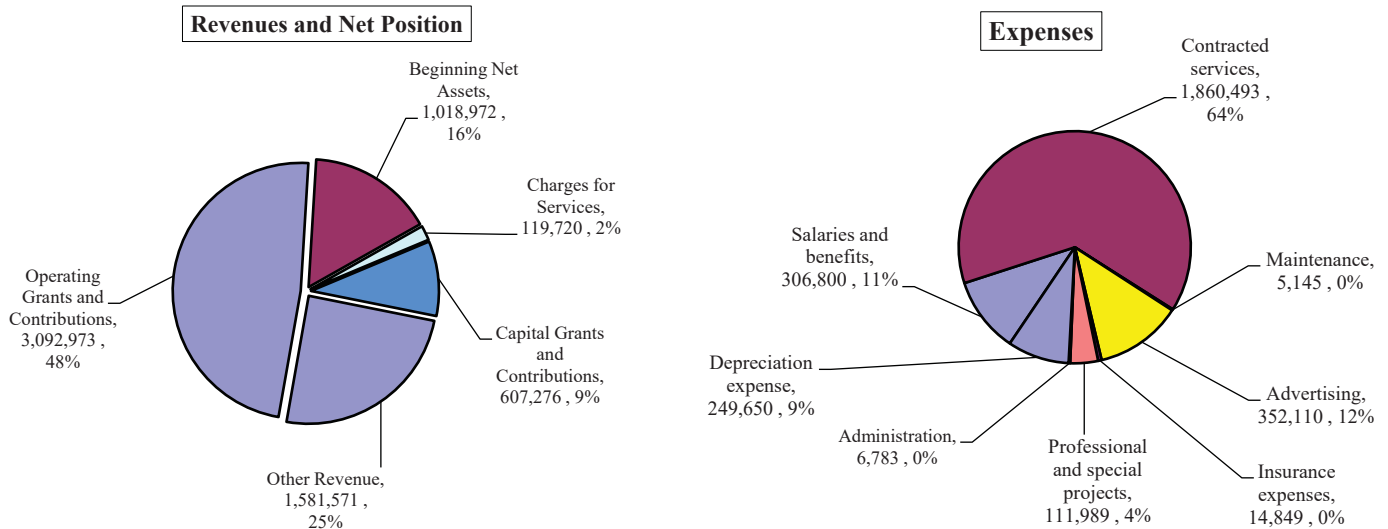
Business-type Activities

The Council’s business-type activities include only the Local Transportation Authority.

Total resources available during the year to finance the Local Transportation Authority were \$4,794,996 consisting of net position at July 1, 2023, of \$1,018,972 charges for services of \$119,720, \$3,092,973 of operating grants and contributions, and no capital contributions. Total business-type activities expenses during the year were \$2,907,819 thus net position was increased by \$868,205 to \$1,887,177.

The cost of all Business-type activities this year was \$2,907.819. However, as shown in the Statement of Activities on pages 17 and 18, the amount that was paid by charges for services \$119.720 operating grants and contributions of \$3.092.973 and \$607,276 in capital grants and contributions leaving a remaining net balance of \$912,150.

Revenues and expenses can be depicted graphically as follows:



Council of San Benito County Governments
Basic Financial Statements
For the year ended June 30, 2024

Management’s Discussion and Analysis, Continued

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

Business-type Activities, Continued

The program’s *net* cost (total cost less revenues generated by the activities) is presented below. The net cost shows the financial burden that was placed on the Council’s resources by this function.

	Operating Revenues		Operating Expense		Net (Expense) and Changes in Net Cost	
	2024	2023	2024	2023	2024	2023
Business-type activities:						
Local Transportation Authority	\$ 3,819,969	\$ 2,512,485	\$ 2,907,819	\$ 2,448,371	\$ 912,150	\$ 64,114
Total business-type activities	\$ 3,819,969	\$ 2,024,172	\$ 2,907,819	\$ 2,794,218	\$ 912,150	\$ 64,114

Cash Management

To obtain flexibility in cash management, the Council employs a pooled cash system. Under the pooled cash concept, the Council invests the cash of all funds with maturities planned to coincide with cash needs. Idle cash is invested in certain eligible securities as constrained by law and further limited by the Council's Investment Policy. The goals of the Council's Investment Policy are safety, liquidity, and yield in that order. Details on cash management can be found in Note 2 of this report.

Capital Assets

GASB Statement No. 34 requires the Council to record all its capital assets. All capital assets are fully depreciated at June 30, 2024. Depreciation on capital assets is recognized in the government-wide financial statements. Details on capital assets can be found in Note 4 of this report.

Debt Administration

The Council currently has no debt but records a long-term obligation for compensated absences of \$19,945. This is an increase of \$1,475 from the previous fiscal year. Details on debt administration can be found in Note 6 of this report.

Council of San Benito County Governments
Basic Financial Statements
For the year ended June 30, 2024

Management’s Discussion and Analysis, Continued

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET AND RATES

In considering the Council Budget for fiscal year 2024-2025, the Council’s Board and management used the following criteria:

The key assumptions in our revenue forecast were:

1. Revenues, including sales tax, are expected to stay the same.
2. Interest earnings for the Council should be approximately the same.
3. Operating subventions are estimated to be approximately the same.
4. Charges for services are expected to be approximately the same.

The adopted budget for all Council funds for the new fiscal year of 2024-2025 was \$6,892,650 and is summarized as follows:

	FY 2024-25	FY 2023-24	Amount Change	Percentage Change
General Administration fund	\$ 940,751	\$ 518,274	\$ 422,477	81.5%
Special revenue funds	2,499,239	3,483,035	(983,796)	(28.2)%
Capital projects funds	561,196	10,098,443	(9,537,247)	(94.4)%
Total operations and projects	4,001,186	14,099,752	(10,098,566)	(71.6)%
Local Transportation Authority	2,891,464	2,615,429	276,035	10.6%
Total budget	\$ 6,892,650	\$ 16,715,181	\$ (9,822,531)	(58.8)%

1. General Administration Fund - Shows an increase of \$485,795 or 81.5%, which breaks down as follows:

	FY 2024-25	FY 2023-24	Amount Change	Percentage Change
Salaries & Benefits	\$ 191,064	\$ 216,112	\$ (25,048)	(11.6)%
Services & Supplies	454,187	256,948	197,239	76.8%
Contracts	51,500	30,364	(21,136)	69.6%
Capital	230,000	-	(230,000)	0.0%
Other	14,000	14,850	850	(5.7)%
Transfer to District for Debt Service	-	-	-	
Total budget	\$ 940,751	\$ 518,274	\$ 422,477	81.5%

Significant change related to the Councils office relocation.

Council of San Benito County Governments
Basic Financial Statements
For the year ended June 30, 2024

Management’s Discussion and Analysis, Continued

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET AND RATES, Continued

1. Special Revenue and Capital Project Funds - Shows a decrease of \$11,094,049 or 73.5%, which breaks down as follows:

	<u>FY 2024-25</u>	<u>FY 2023-24</u>	<u>Change</u>	<u>Change</u>
Transportation Planning				
State Subvention	\$ 515,154	\$ 2,295,049	\$ (1,779,895)	(77.6)%
State Transit Assistance	910,631	923,471	(12,840)	(1.4)%
Local Transportation Fund	1,573,745	1,350,569	223,176	16.5%
Highway 25 Project	199,367	190,641	8,726	4.6%
Measure G	283,788	9,155,705	(8,871,917)	100.0%
PTMISEA	277,408	942,738	(665,330)	100.0%
Service Authority for				
Freeways and Expressways	49,003	59,396	(10,393)	(17.5)%
Low Carbon Transit				
Operations Program, (LCTOP)	177,876	163,282		
Rideshare Program	4,000	4,000	-	0.0%
Vanpool Program	10,214	10,384	(170)	(1.6)%
Total budget	\$ 4,001,186	\$ 15,095,235	\$ (11,094,049)	(73.5)%

Restricted revenues and grants are funding all of the projects. Significant changes related to RSPT claims submitted in FY 24 and changes in Tier II funding for Measure G.

2. Enterprise Fund – The increase of \$279,035 or 10.6% breaks down for the Local Transportation Authority as follows:

	<u>FY 2024-25</u>	<u>FY 2023-24</u>	<u>Amount Change</u>	<u>Percentage Change</u>
Salaries & Benefits	\$ 433,593	\$ 305,325	\$ 128,268	42.0%
Services & Supplies	398,206	423,475	(25,269)	(6.0)%
Contracts	2,059,665	1,886,629	173,036	9.2%
Capital	-	-	-	0.0%
Other	-	-	-	0.0%
Total budget	\$ 2,891,464	\$ 2,615,429	\$ 276,035	10.6%

This increase in the fund is due to reallocation of personnel time to support transit programs.

CONTACTING THE COUNCIL

This financial report is designed to provide a general overview of the Council’s finances and assist anyone interested in the Council’s financial condition. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Council of San Benito County Governments, 330 Tres Pinos Road, Ste C7, Hollister, CA 95023.

BASIC FINANCIAL STATEMENTS

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Council of San Benito County Governments

Statement of Net Position

June 30, 2024

(with comparative totals for June 30, 2023)

	Governmental Activities	Business-Type Activities	Totals	
			2024	2023
ASSETS				
Current assets:				
Cash and investments	\$ 28,732,292	\$ 168,620	\$ 28,900,912	\$ 23,820,575
Receivables (net)	2,442,034	1,192,946	3,634,980	3,458,657
Total current assets	31,174,326	1,361,566	32,535,892	27,295,337
Noncurrent assets:				
Net OPEB Asset	115,058	-	115,058	119,023
Capital assets net of accumulated depreciation:				
Buildings, property and equipment	-	1,163,130	1,163,130	805,504
Total noncurrent assets	115,058	1,163,130	1,278,188	924,527
Total assets	31,289,384	2,524,696	33,814,080	28,219,864
DEFERED OUTFLOWS OF RESOURCES				
Related to OPEB	80,139	-	80,139	78,369
Total deferred outflows of resources	80,139	-	80,139	78,369
Total assets and deferred outflows	\$ 31,369,523	\$ 2,524,696	\$ 33,894,219	\$ 28,298,233
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 1,616,387	\$ 165,884	\$ 1,782,271	\$ 1,237,315
Due to fiduciary activities	-	451,690	451,690	457,014
Due to other governments	109,711	-	109,711	109,712
Unearned revenue	3,105	-	3,105	-
Total current liabilities	1,729,203	617,574	2,346,777	1,804,041
Noncurrent liabilities:				
Long-term obligations:				
Vacation and compensated absence obligation	21,284	19,945	41,229	33,673
Total noncurrent liabilities	21,284	19,945	41,229	33,673
Total liabilities	1,750,487	637,519	2,388,006	1,837,714
DEFERED INFLOWS OF RESOURCES				
Related to OPEB	84,649	-	84,649	36,795
Total deferred inflows of resources	84,649	-	84,649	36,795
NET POSITION				
Net investment in capital assets	-	1,163,130	1,163,130	805,504
Restricted for:				
Transportation	25,335,434	-	25,335,434	20,381,228
Unrestricted (Deficit)	4,198,953	724,047	4,923,000	5,236,992
Total net position	29,534,387	1,887,177	31,421,564	26,423,724
Total liabilities, deferred inflows and net position	\$ 31,369,523	\$ 2,524,696	\$ 33,894,219	\$ 28,298,233

The accompanying notes are an integral part of these basic financial statements.

Council of San Benito County Governments

Statement of Activities

For the year ended June 30, 2024

(with comparative totals for the year ended June 30, 2023)

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
Transportation	\$ 12,466,211	\$ 1,800	\$ 15,012,475	\$ -
Total governmental activities	12,466,211	1,800	15,012,475	-
Business-type activities:				
Local Transportation Authority	2,907,819	119,720	3,092,973	607,276
Total business-type activities	2,907,819	119,720	3,092,973	607,276
Total primary government	\$ 15,374,030	\$ 121,520	\$ 18,105,448	\$ 607,276
General revenues:				
Intergovernmental:				
State property tax relief				
Use of money and property				
Other revenues				
Total general revenues				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position:				
Beginning of year				
End of year				

The accompanying notes are an integral part of these basic financial statements.

Net (Expense) Revenue and Changes in Net Position		Totals	
Governmental Activities	Business-Type Activities	2024	2023
\$ 2,548,064	\$ -	\$ 2,548,064	\$ 4,377,108
2,548,064	-	2,548,064	4,377,108
-	912,150	912,150	64,114
-	912,150	912,150	64,114
2,548,064	912,150	3,460,214	4,441,222
-	1,211,132	1,211,132	708,385
1,523,914	(43,945)	1,479,969	39,230
57,657	-	57,657	32,415
1,581,571	(43,945)	1,537,626	71,645
-	-	-	-
1,581,571	(43,945)	1,537,626	71,645
4,129,635	868,205	4,997,840	4,512,867
25,404,752	1,018,972	26,423,724	21,910,857
<u>\$ 29,534,387</u>	<u>\$ 1,887,177</u>	<u>\$ 31,421,564</u>	<u>\$ 26,423,724</u>

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FUND FINANCIAL STATEMENTS

Council of San Benito County Governments

Balance Sheet

Governmental Funds

June 30, 2024

(with comparative totals for June 30, 2023)

	Major Funds			
	General Administration	State Subvention Special Revenue	Highway 25	
			Safety Enhancement Capital Projects	Measure A Capital Projects
ASSETS				
Cash and cash equivalents	\$ 38,982	\$ 4,173,700	\$ 256,287	\$ 100
Receivables:				
Accounts receivable	14,794	106,623	-	-
Intergovernmental	-	-	-	-
Interest	2,062	-	-	-
Total assets	\$ 55,838	\$ 4,280,323	\$ 256,287	\$ 100
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 55,972	\$ 411,536	\$ -	\$ 98
Due to other governments	-	109,711	-	-
Unearned revenue	-	-	-	-
Total liabilities	55,972	521,247	-	98
Deferred inflows - Unavailable revenue	-	-	-	-
Fund balances:				
Nonspendable for:				
Prepaid items	-	-	-	-
Petty cash	-	-	-	-
Restricted for:				
PTMISEA	-	-	-	-
Transportation	-	-	256,287	-
Assigned	-	3,759,076	-	2
Unassigned (deficit)	(134)	-	-	-
Total fund balances	(134)	3,759,076	256,287	2
Total liabilities, deferred inflows and fund balances	\$ 55,838	\$ 4,280,323	\$ 256,287	\$ 100

The accompanying notes are an integral part of these basic financial statements.

Measure G Capital Projects	PTMISEA & ARRA Capital Projects	Other Governmental Funds	Totals	
			2024	2023
\$ 23,530,005	\$ 383,506	\$ 349,712	\$ 28,732,292	\$ 23,820,575
-	-	-	-	-
-	-	-	121,417	176,359
2,306,716	-	11,839	2,318,555	2,470,477
-	-	-	2,062	-
<u>\$ 25,836,721</u>	<u>\$ 383,506</u>	<u>\$ 361,551</u>	<u>\$ 31,174,326</u>	<u>\$ 26,467,411</u>
\$ 1,134,077	\$ 7,003	\$ 7,701	\$ 1,616,387	\$ 1,098,341
-	-	-	109,711	109,712
-	-	3,105	3,105	-
<u>1,134,077</u>	<u>7,003</u>	<u>10,806</u>	<u>1,729,203</u>	<u>1,208,053</u>
-	-	-	-	-
-	-	-	-	-
-	376,503	-	376,503	860,145
24,702,644	-	-	24,958,931	19,521,083
-	-	350,745	4,109,823	4,878,130
-	-	-	(134)	-
<u>24,702,644</u>	<u>376,503</u>	<u>350,745</u>	<u>29,445,123</u>	<u>25,259,358</u>
<u>\$ 25,836,721</u>	<u>\$ 383,506</u>	<u>\$ 361,551</u>	<u>\$ 31,174,326</u>	<u>\$ 26,467,411</u>

Council of San Benito County Governments
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
For the year ended June 30, 2024

Total fund balances - total governmental funds \$ 29,445,123

Amounts reported for governmental activities in the Statement of Net Position are different because:

Long-term liabilities are not due and payable in the current period and, therefore, they are not reported in the government's fund balance sheets.

Vacation and compensated absence obligation (21,284)

Net OPEB obligations/assets result in deferred outflows and inflows of resources associated with the actuarial value of contributions, assets and liabilities

OPEB Asset	115,058
Deferred Outflows	80,139
Deferred Inflows	(84,649)

Net position of governmental activities \$ 29,534,387

The accompanying notes are an integral part of these basic financial statements.

Council of San Benito County Governments

Reconciliation of Fund Basis Balance Sheet to Government-wide Statement of Net Position

Governmental Activities

June 30, 2024

	Governmental Funds Balance Sheet	Eliminations/ Reclassifications	Changes in GAAP	Statement of Net Position
ASSETS				
Current assets:				
Cash and investments	\$ 28,732,292	\$ -	\$ -	\$ 28,732,292
Receivables (net)	2,442,034	-	-	2,442,034
Total current assets	<u>31,174,326</u>	<u>-</u>	<u>-</u>	<u>31,174,326</u>
Noncurrent assets:				
Net OPEB Asset	-	-	115,058	115,058
Total assets	<u>31,174,326</u>	<u>-</u>	<u>115,058</u>	<u>31,289,384</u>
DEFERRED OUTFLOWS OF RESOURCES				
Related to OPEB	-	-	80,139	80,139
Total deferred outflows of resources	-	-	80,139	80,139
Total assets and deferred outflows	<u>\$ 31,174,326</u>	<u>\$ -</u>	<u>\$ 195,197</u>	<u>\$ 31,369,523</u>
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 1,616,387	\$ -	\$ -	\$ 1,616,387
Due to LTF/fiduciary activities	-	-	-	-
Due to other governments	109,711	-	-	109,711
Unearned revenue	3,105	-	-	3,105
Total current liabilities	<u>1,729,203</u>	<u>-</u>	<u>-</u>	<u>1,729,203</u>
Noncurrent liabilities:				
Vacation and compensated absence obligation	-	-	21,284	21,284
Total noncurrent liabilities	-	-	21,284	21,284
Total liabilities	<u>1,729,203</u>	<u>-</u>	<u>21,284</u>	<u>1,750,487</u>
DEFERRED OUTFLOWS OF RESOURCES				
Related to OPEB	-	-	84,649	84,649
Total deferred outflows of resources	-	-	84,649	84,649
Fund Balance/Net Position				
Fund Balance:				
Restricted for:				
Transportation	25,335,434		(25,335,434)	
Assigned	4,109,823		(4,109,823)	
Unassigned (deficit)	(134)		134	
Net Position				
Net investment in capital assets				
Restricted for:				
Transportation		-	25,335,434	25,335,434
Unrestricted		-	4,198,953	4,198,953
Total net position	<u>29,445,123</u>	<u>-</u>	<u>89,264</u>	<u>29,534,387</u>
Total liabilities, deferred inflows and net position	<u>\$ 31,174,326</u>	<u>\$ -</u>	<u>\$ 195,197</u>	<u>\$ 31,369,523</u>

The accompanying notes are an integral part of these basic financial statements.

Council of San Benito County Governments
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2024
(with comparative totals for the year ended June 30, 2023)

	Major Funds			
	General Administration	State Subvention Special Revenue	Highway 25 Safety Enhancement Capital Projects	Measure A Capital Projects
REVENUES:				
Intergovernmental	\$ 523,625	\$ 1,162,510	\$ -	\$ -
Charges for services	1,800	-	-	-
Use of money and property	(7,285)	278,084	11,975	6
Other revenues	-	-	57,657	-
Total revenues	518,140	1,440,594	69,632	6
EXPENDITURES:				
Current:				
Salaries and benefits	216,112	287,261	-	-
Services and supplies	218,429	38,925	-	98
Other charges	83,733	1,926,067	-	-
Capital outlay:				
Highway 25 improvements	-	-	2,704	-
Measure A projects	-	-	-	-
Other capital	-	-	-	-
Total expenditures	518,274	2,252,253	2,704	98
REVENUES OVER (UNDER) EXPENDITURES	(134)	(811,659)	66,928	(92)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(134)	(811,659)	66,928	(92)
FUND BALANCES:				
Beginning of year	-	4,570,735	189,359	94
End of year	\$ (134)	\$ 3,759,076	\$ 256,287	\$ 2

The accompanying notes are an integral part of these basic financial statements.

			Totals	
Measure G Capital Projects	PTMISEA & ARRA Capital Projects	Other Governmental Funds	2024	2023
\$ 13,092,330	\$ -	\$ 234,010	\$ 15,012,475	\$ 11,087,497
-	-	-	1,800	13,050,576
1,174,735	43,422	22,977	1,523,914	39,230
-	-	-	57,657	15,291
<u>14,267,065</u>	<u>43,422</u>	<u>256,987</u>	<u>16,595,846</u>	<u>24,192,594</u>
52,001	-	12,193	567,567	534,015
80,607	-	200,338	538,397	430,962
-	-	-	2,009,800	9,325,186
-	-	-	2,704	174,954
-	-	-	-	-
<u>8,763,537</u>	<u>527,064</u>	<u>1,012</u>	<u>9,291,613</u>	<u>9,356,660</u>
<u>8,896,145</u>	<u>527,064</u>	<u>213,543</u>	<u>12,410,081</u>	<u>19,821,777</u>
<u>5,370,920</u>	<u>(483,642)</u>	<u>43,444</u>	<u>4,185,765</u>	<u>4,370,817</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>5,370,920</u>	<u>(483,642)</u>	<u>43,444</u>	<u>4,185,765</u>	<u>4,370,817</u>
<u>19,331,724</u>	<u>860,145</u>	<u>307,301</u>	<u>25,259,358</u>	<u>20,888,541</u>
<u>\$ 24,702,644</u>	<u>\$ 376,503</u>	<u>\$ 350,745</u>	<u>\$ 29,445,123</u>	<u>\$ 25,259,358</u>

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Council of San Benito County Governments
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund
Balances of Governmental Funds to the Statement of Activities
For the year ended June 30, 2024

Net change in fund balances - total governmental funds \$ 4,185,765

Amounts reported for governmental activities in the Statement of Activities are different because:

Long-term obligations are not reported in the governmental funds, but the changes are reported in the Statement of Activities as expenses:

Net OPEB asset (50,049)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:

Accrued compensated absences (6,081)

Change in net position of governmental activities \$ 4,129,635

The accompanying notes are an integral part of these basic financial statements.

Council of San Benito County Governments

Statement of Revenues, Expenditures, and Changes in Fund Equity - Budget and Actual

General Administration Fund

For the year ended June 30, 2024

(with comparative actual amounts for the year ended June 30, 2023)

	Original Budget	Amended Budget	2024 Actual	Variance Positive (Negative)	2023 Actual
REVENUES:					
Intergovernmental:					
Local Transportation Funds (LTF)	\$ 439,456	\$ 507,560	\$ 523,625	\$ 16,065	467,791
Charges for services	2,000	2,000	1,800	(200)	1,800
Use of money and property	13,500	14,850	(7,285)	(22,135)	-
Other Revenue	-	-	-	-	15,233
Total revenues	<u>454,956</u>	<u>524,410</u>	<u>518,140</u>	<u>(6,270)</u>	<u>484,824</u>
EXPENDITURES:					
Salaries and benefits	194,745	216,112	216,112	-	230,815
Services and supplies	226,711	256,948	218,429	38,519	195,577
Contractual services	20,000	30,364	-	30,364	58,432
Other charges	13,500	14,850	83,733	(68,883)	-
Total expenditures	<u>454,956</u>	<u>518,274</u>	<u>518,274</u>	<u>-</u>	<u>484,824</u>
REVENUES OVER (UNDER) EXPENDITURES	-	6,136	(134)	(6,270)	-
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ 6,136</u>	(134)	<u>\$ (6,270)</u>	-
FUND BALANCES:					
Beginning of year			-		-
End of year			<u>\$ (134)</u>		<u>\$ -</u>

The accompanying notes are an integral part of these basic financial statements.

Council of San Benito County Governments

Statement of Revenues, Expenditures, and Changes in Fund Equity - Budget and Actual

State Subvention Special Revenue Fund

For the year ended June 30, 2024

(with comparative actual amounts for the year ended June 30, 2023)

	Original Budget	Amended Budget	2024 Actual	Variance Positive (Negative)	2023 Actual
REVENUES:					
Intergovernmental:					
RSTP	\$ 929,852	\$ 929,852	\$ 842,672	\$ (87,180)	769,953
Rural Planning Assistance	343,827	343,827	270,438	(73,389)	278,298
STIP Planning and Programming & Monitoring	37,000	37,000	37,000	-	37,000
SB1 Community Grant	-	-	-	-	11,878
Use of money and property	4,500	45,000	278,084	233,084	9,788
Other Revenue	5,408,612	5,408,612	12,400	(5,396,212)	9,285,120
Total revenues	<u>6,723,791</u>	<u>6,764,291</u>	<u>1,440,594</u>	<u>(5,323,697)</u>	<u>10,392,037</u>
EXPENDITURES:					
Salaries and benefits	324,914	314,338	287,261	27,077	293,157
Services and supplies	32,499	43,075	38,925	4,150	23,516
Contractual services	23,300	23,300	9,740	13,560	9,325,186
Other charges	-	1,914,336	1,916,327	(1,991)	809,602
Total expenditures	<u>380,713</u>	<u>2,295,049</u>	<u>2,252,253</u>	<u>42,796</u>	<u>10,451,461</u>
REVENUES OVER (UNDER) EXPENDITURES	6,343,078	4,469,242	(811,659)	(5,280,901)	(59,424)
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ 6,343,078</u>	<u>\$ 4,469,242</u>	(811,659)	<u>\$ (5,280,901)</u>	(59,424)
FUND BALANCES:					
Beginning of year			4,570,735		4,630,159
End of year			<u>\$ 3,759,076</u>		<u>\$ 4,570,735</u>

The accompanying notes are an integral part of these basic financial statements.

Council of San Benito County Governments

Statement of Revenues, Expenditures, and Changes in Fund Equity - Budget and Actual

Highway 25 Safety Enhancement Capital Projects Fund

For the year ended June 30, 2024

(with comparative actual amounts for the year ended June 30, 2023)

	Original Budget	Amended Budget	2024 Actual	Variance Positive (Negative)	2023 Actual
REVENUES:					
Use of money and property	\$ 200	\$ 200	\$ 11,975	\$ 11,775	\$ 241
Other revenues	190,441	190,441	57,657	(132,784)	-
Total revenues	<u>190,641</u>	<u>190,641</u>	<u>69,632</u>	<u>(132,784)</u>	<u>241</u>
EXPENDITURES:					
Capital outlay:					
Highway 25 improvements	190,641	190,641	2,704	187,937	2,834
Total expenditures	<u>190,641</u>	<u>190,641</u>	<u>2,704</u>	<u>187,937</u>	<u>2,834</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	66,928	55,153	(2,593)
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	66,928	<u>\$ 55,153</u>	(2,593)
FUND BALANCES:					
Beginning of year			<u>189,359</u>		<u>191,791</u>
End of year			<u>\$ 256,287</u>		<u>\$ 189,198</u>

The accompanying notes are an integral part of these basic financial statements.

Council of San Benito County Governments

Statement of Revenues, Expenditures, and Changes in Fund Equity - Budget and Actual

Measure A Capital Projects Fund

For the year ended June 30, 2024

(with comparative actual amounts for the year ended June 30, 2023)

	Original Budget	Amended Budget	2024 Actual	Variance Positive (Negative)	2023 Actual
REVENUES:					
Use of money and property	\$ -	\$ -	\$ 6	\$ 6	\$ -
Other		-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>6</u>	<u>-</u>	<u>-</u>
EXPENDITURES:					
Salaries and benefits	94	94		94	-
Services and supplies	-	-	98	(98)	-
Total expenditures	<u>94</u>	<u>94</u>	<u>98</u>	<u>(4)</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(94)	(94)	(92)	(4)	-
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ (94)</u>	<u>\$ (94)</u>	(92)	<u>\$ (4)</u>	-
FUND BALANCES:					
Beginning of year			94		94
End of year			<u>\$ 2</u>		<u>\$ 94</u>

The accompanying notes are an integral part of these basic financial statements.

Council of San Benito County Governments

Statement of Revenues, Expenditures, and Changes in Fund Equity - Budget and Actual

Measure G Capital Projects Fund

For the year ended June 30, 2024

(with comparative actual amounts for the year ended June 30, 2023)

	Original Budget	Amended Budget	2024 Actual	Variance Positive (Negative)	2023 Actual
REVENUES:					
Intergovernmental:					
Sales Tax	\$ 266,983	\$ 817,692	\$ 13,092,330	\$ 12,274,638	\$ 13,048,776
Use of money and property:	13,021,965	13,092,331	1,174,735	(11,917,596)	36,350
Other Revenues	19,721,768	19,721,768	-	(19,721,768)	
Total revenues	<u>33,010,716</u>	<u>33,631,791</u>	<u>14,267,065</u>	<u>(19,364,726)</u>	<u>13,085,126</u>
EXPENDITURES:					
Salaries and benefits	-	-	52,001	(52,001)	-
Services and supplies	324,234	324,234	80,607	243,627	-
Capital outlay:					
Highway 25 improvements	-	-	-	-	172,120
Other	8,186,909	8,831,471	8,763,537	67,934	8,449,028
Total expenditures	<u>8,511,143</u>	<u>9,155,705</u>	<u>8,896,145</u>	<u>259,560</u>	<u>8,621,148</u>
REVENUES OVER (UNDER) EXPENDITURES	24,499,573	24,476,086	5,370,920	(19,105,166)	4,463,978
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ 24,499,573</u>	<u>\$ 24,476,086</u>	5,370,920	<u>\$ (19,105,166)</u>	4,463,978
FUND BALANCES:					
Beginning of year			<u>19,331,724</u>		<u>14,867,746</u>
End of year			<u>\$ 24,702,644</u>		<u>\$ 19,331,724</u>

The accompanying notes are an integral part of these basic financial statements.

Council of San Benito County Governments

Statement of Revenues, Expenditures, and Changes in Fund Equity - Budget and Actual

PTMISEA & ARRA Capital Projects Fund

For the year ended June 30, 2024

(with comparative actual amounts for the year ended June 30, 2023)

	Original Budget	Amended Budget	2024 Actual	Variance Positive (Negative)	2023 Actual
REVENUES:					
Use of money and property:	\$ -	\$ -	\$ 43,422	\$ 43,422	\$ 1,845
Intergovernmental:					
PTMISEA	828,285	828,285	-	(828,285)	-
Other revenues (OES)	114,453	114,453	-	(114,453)	-
Total revenues	<u>942,738</u>	<u>942,738</u>	<u>43,422</u>	<u>(899,316)</u>	<u>1,845</u>
EXPENDITURES:					
Capital outlay:					
PTMSIEA	942,738	942,738	527,064	415,674	98,030
Total expenditures	<u>942,738</u>	<u>942,738</u>	<u>527,064</u>	<u>415,674</u>	<u>98,030</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	(483,642)	(483,642)	(96,185)
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>(483,642)</u>	<u>\$ (483,642)</u>	<u>(96,185)</u>
FUND BALANCES:					
Beginning of year			860,145		956,330
End of year			<u>\$ 376,503</u>		<u>\$ 860,145</u>

The accompanying notes are an integral part of these basic financial statements.

Council of San Benito County Governments

Statement of Net Position

Local Transportation Authority Enterprise Fund

June 30, 2023

(with comparative totals for June 30, 2023)

	Totals	
	2024	2023
Current assets:		
Cash and investments	\$ 168,620	\$ -
Intergovernmental receivable	1,186,254	811,821
Interest receivable	6,692	-
Prepaid items	-	16,105
Total current assets	<u>1,361,566</u>	<u>827,926</u>
Property, plant and equipment	4,534,898	3,927,622
Less accumulated depreciation	(3,371,768)	(3,122,118)
Property, plant, and equipment, net	<u>1,163,130</u>	<u>805,504</u>
Total assets	<u><u>\$ 2,524,696</u></u>	<u><u>\$ 1,633,430</u></u>
LIABILITIES AND NET POSITION		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 165,884	\$ 138,974
Due to fiduciary activities/LTF	451,690	457,014
Total current liabilities	<u>617,574</u>	<u>595,988</u>
Compensated absences	19,945	18,470
Total liabilities	<u>637,519</u>	<u>614,458</u>
Net Position:		
Net investment in capital assets	1,163,130	805,504
Unrestricted	724,047	213,468
Total net position	<u>1,887,177</u>	<u>1,018,972</u>
Total liabilities and net position	<u><u>\$ 2,524,696</u></u>	<u><u>\$ 1,633,430</u></u>

The accompanying notes are an integral part of these basic financial statements.

Council of San Benito County Governments
Statement of Revenues, Expenses, and Changes in Fund Net Position
Local Transportation Authority Enterprise Fund
For the year ended June 30, 2024
(with comparative totals for the year ended June 30, 2023)

	Totals	
	2024	2023
OPERATING REVENUES:		
Charges for services:		
Passenger fares	\$ 119,720	\$ 92,737
FTA 5311 operating grant	1,348,700	1,267,498
Other operating revenue	12,267	-
Total operating revenues	<u>1,480,687</u>	<u>1,360,235</u>
OPERATING EXPENSES:		
Salaries and benefits	306,800	329,243
Contracted services	1,860,493	1,546,282
Advertising	5,145	5,134
Maintenance	352,110	270,777
Insurance expenses	14,849	9,988
Professional and special projects	111,989	18,055
Administration	6,783	4,304
Depreciation expense	249,650	264,588
Total operating expenses	<u>2,907,819</u>	<u>2,448,371</u>
OPERATING LOSS	<u>(1,427,132)</u>	<u>(1,088,136)</u>
NONOPERATING REVENUES:		
FTA 5304		
Local Transportation Funds	520,874	326,387
State Transit Assistance Funds	1,211,132	708,385
LCTOP	-	117,478
Investment income	(43,945)	-
Other	-	17,124
Total non-operating revenues (expenses), net	<u>1,688,061</u>	<u>1,169,374</u>
NET INCOME (LOSS) BEFORE TRANSFERS & CONTRIBUTIONS	<u>260,929</u>	<u>81,238</u>
Capital Contributions	607,276	
Transfers in (out)	-	-
CHANGE IN NET POSITION	868,205	81,238
NET POSITION:		
Beginning of year	<u>1,018,972</u>	<u>937,734</u>
End of year	<u>\$ 1,887,177</u>	<u>\$ 1,018,972</u>

The accompanying notes are an integral part of these basic financial statements.

Council of San Benito County Governments

Statement of Cash Flows

Local Transportation Authority Enterprise Fund

For the year ended June 30, 2024

(with comparative amounts for the year ended June 30, 2023)

	Totals	
	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash receipts from passenger fares	\$ 119,720	\$ 92,737
Cash receipts from other governments	986,534	1,075,263
Cash payments to suppliers for goods and services	(2,308,354)	(1,847,954)
Cash payments to employees for services	(305,325)	(328,508)
Net cash used by operating activities	(1,507,425)	(1,008,462)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers received (paid)	(5,324)	(143,788)
Other nonoperating receipts	-	117,478
Local Transportation Funds received	520,874	326,387
State Transit Assistance Funds received	1,211,132	708,385
Net cash provided by noncapital financing activities	1,726,682	1,008,462
CASH FLOWS FROM INVESTING ACTIVITIES:		
Investment income (loss)	(50,637)	-
Net cash provided by investing activities	(50,637)	-
Net increase (decrease) in cash and cash equivalents	168,620	-
CASH AND CASH EQUIVALENTS:		
Beginning of year	-	-
End of year	\$ 168,620	\$ -
Presentation in Statement of Net Position:		
Cash and investments	\$ 168,620	\$ -
Cash and investments with trustee/fiscal agent	-	-
Total cash and investments	\$ 168,620	\$ -
Reconciliation of income (loss) from operations to net cash used by operating activities:		
Operating income (loss)	\$ (1,427,132)	\$ (1,088,136)
Adjustments to reconcile operating income (loss) to net cash used in operating activities:		
Depreciation	249,650	264,588
(Increase) decrease in current assets:		
Intergovernmental receivable	(374,433)	(192,235)
Prepaid items	16,105	-
Increase (decrease) in liabilities:		
Accounts payable and accrued liabilities	26,910	6,586
Vacation and compensated absence obligation	1,475	735
Net cash used by operating activities	\$ (1,507,425)	\$ (1,008,462)

The accompanying notes are an integral part of these basic financial statements.

Council of San Benito County Governments

Statement of Fiduciary Net Position

Private Purpose Trust Funds

June 30, 2023

(with comparative actual amounts for the year ended June 30, 2023)

	Local Transportation Fund	State Transit Assistance Fund	Totals	
			2024	2023
ASSETS				
Cash and investments	10,720,435	156,977	\$ 10,877,412	\$ 8,953,986
Intergovernmental receivable	455,879	239,483	695,362	488,558
Interest receivable	(4,604)	(10)	(4,614)	43,647
Sales tax receivable			-	244,453
Due from other funds	451,926		451,926	457,249
Total assets	11,623,636	396,450	12,020,086	10,187,893
LIABILITIES				
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
NET POSITION				
Restricted for pedestrian/bicycle	821,475		821,475	769,564
Restricted for other governments	10,802,161	396,450	11,198,611	9,418,329
Total net position	\$ 11,623,636	\$ 396,450	\$ 12,020,086	\$ 10,187,893

The accompanying notes are an integral part of these basic financial statements.

Council of San Benito County Governments

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the year ended June 30, 2024

(with comparative actual amounts for the year ended June 30, 2023)

	Private Purpose Trust Funds			
	Local	State Transit	Totals	
	Transportation	Assistance		
	Fund	Fund	2024	2023
Additions				
Sales tax	\$ 2,595,543	\$ -	\$ 2,595,543	\$ 3,486,618
Intergovernmental	-	890,695	890,695	
Other	-	-	-	103,251
Interest	554,133	15,746	569,879	23,245
Total additions	<u>3,149,676</u>	<u>906,441</u>	<u>4,056,117</u>	<u>3,613,114</u>
Deductions				
Claims paid to:				
Council of San Benito County Governments	1,445,034	778,890	2,223,924	1,598,679
Total deductions	<u>1,445,034</u>	<u>778,890</u>	<u>2,223,924</u>	<u>1,598,679</u>
Change in net position	<u>1,704,642</u>	<u>127,551</u>	<u>1,832,193</u>	<u>2,014,435</u>
Net position, beginning of year	9,918,994	268,899	10,187,893	8,173,458
Net position, end of year	<u>\$ 11,623,636</u>	<u>\$ 396,450</u>	<u>\$ 12,020,086</u>	<u>\$ 10,187,893</u>

The accompanying notes are an integral part of these basic financial statements.

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NOTES TO BASIC FINANCIAL STATEMENTS

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Council of San Benito County Governments
Basic Financial Statements
For the year ended June 30, 2024

Index to Notes to Basic Financial Statements

	<u>Page</u>
Note 1 - Summary of Significant Accounting Policies	45
Financial Reporting Entity	45
Basis of Presentation	46
Measurement Focus and Basis of Accounting	49
Basis of Accounting	49
Cash and Investments	50
Receivables	50
Capital Assets	51
Compensated Absences	52
Budgetary Policies	52
Note 2 – Cash and Investments	53
Note 3 – Accounts Receivable	55
Note 4 – Capital Assets	56
Note 5 – Accounts Payable and Accrued Liabilities	56
Note 6 – Long-term Liabilities	56
Note 7 – Fund Balances/Net Position	57
Note 8 – PTMISEA	58
Note 9 – OHS	59
Note 10 – State of Good Repair	59
Note 11 – Risk Management	60
Note 12 – Public Employee Retirement System	60
Note 13 – Other Post-Employment Benefits	60
Note 14 – New Accounting Pronouncements	66
Note 15 – Contingencies	66
Note 16 – Subsequent Events	67

Council of San Benito County Governments
Notes to Basic Financial Statements
For the year ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Council of San Benito County Governments, the regional transportation-planning agency for the County of San Benito, was created pursuant to Title 3 of Government Code Section 29535. The Council is responsible for transportation planning activities, as well as administration of the Transportation Trust Funds.

A. Financial Reporting Entity

The accompanying basic financial statements present the financial activity of the Council of San Benito County Governments (Council), which is the primary government, along with the financial activities of its component units, which are entities for which the Council is financially accountable. Although they are separate legal entities, blended component units are, in substance, part of the Council's operations and are reported as an integral part of the Council's basic financial statements. This Council's component units, which are described below, are blended units of the Council.

Measure A Authority

The Measure A Authority (Authority) was formed by voter approval of Measure A in 1988. As a part of Measure A, the County Board of Supervisors designated the Council to administer the Measure. The Authority Board has the same members as the Council's Board. The Council's staff provides services of the Authority, with the Council's Executive Director also being the Authority's Executive Director. The Authority obtains its funding through a .5% countywide sales tax, and has specific projects that were a part of the Measure that are to be completed with the sales tax funds. The Measure A Authority is included as a component unit in the accompanying financial statements. The activities of the foregoing entities have been aggregated and merged (termed "blending") with those of the Council's in the accompanying financial statements, as it meets the criteria for inclusion as set forth in the Governmental Accounting Standards Board (GASB) Statement No. 14, as amended by GASB Statement No. 39.

Local Transportation Authority

The Local Transportation Authority (LTA) is a blended component of the Council. The LTA was established to operate the countywide transit system in San Benito County. The Council Board is the same as the LTA Board, the majority of the LTA operating funds are derived from Council managed funds, such as the Local Transportation and State Transit Assistance Funds. The Council's Executive Director is the LTA's Executive Director as well. The LTA is reported in these financial statements as an enterprise fund, in accordance with the State Controller's Office requirements for transit operations.

Council of San Benito County Governments
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Presentation

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities.

Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

The financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Council or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type; and,
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the financial reporting entity are described below:

Governmental Activities

General Administration Fund

The General Administration Fund is used to account for resources traditionally associated with the Council, which are not required legally or by sound financial management to be accounted for in another fund. From this fund are paid the Council's general operating expenditures, the fixed charges, and the capital costs that are not paid through other funds.

Council of San Benito County Governments
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Special Revenue Funds

The Special Revenue Funds are used to account for specific revenues that are legally or otherwise restricted to expenditures for particular purposes.

Capital Project Funds

The Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

Business-type Activities

Proprietary Funds

Enterprise Funds

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the Council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where the Council has decided that periodic determination of net income is appropriate for accountability purposes.

Fiduciary Funds

Private Purpose Trust Funds

Private Purpose Trust Funds account for assets held and distributed to other governments similar to assets held in trust in the private environment. The fiduciary funds used by the Council are as follows:

Local Transportation Fund – this fund is utilized by the Council to receive and allocate Local Transportation funds to eligible claimants.

State Transit Assistance Fund - this fund is utilized by the Council to receive and allocate State Transit Assistance funds to eligible claimants.

These funds are accounted for on an accrual basis similar to proprietary funds.

Council of San Benito County Governments
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Major and Non-Major Funds

The funds are further classified as major or non-major as follows:

<u>Fund Type</u>	<u>Brief Description</u>
<i>Major:</i>	
<i>Governmental Activities:</i>	
General Administration Fund	The primary operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund.
State Subvention Special Revenue Fund	State funds to reduce air pollution for motor vehicles and transportation planning for San Benito County.
Highway 25 Safety Enhancement Special Revenue Fund	Grant from the City of Hollister Redevelopment Agency for safety and operation enhancement projects along Highway 25.
Measure A Special Revenue Fund	Sales tax revenue for construction of voter approved projects.
PTMISEA, ARRA & OHS Capital Projects Fund	This fund accounts for small government short-term grants, such as the Public Transportation Modernization, Improvement, and Service Enhancement Account, the American Recovery and Reinvestment Act, and the Office of Homeland Security grants.
<i>Business-type Activities:</i>	
Local Transportation Authority Enterprise Fund	This fund accounts for the activities of providing a countywide transit system and a specialized service for the elderly and handicapped.
<i>Non-Major:</i>	
<i>Governmental Activities:</i>	
Rideshare Fund	State funds to provide means and incentives for ridesharing in order to reduce traffic and air pollution.
Vanpool Fund	To account for funds to encourage the use of carpools and vanpools.
Service Authority Freeway Emergencies Fund (SAFE)	State funds for administration and operation of freeway call boxes and roadside assistance.
Low Carbon Transit Operations	This fund accounts for providing operating assistance for transit to continue the expansion of the intercounty services to reduce greenhouse gas emissions.

Council of San Benito County Governments
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

New and Closed Funds

There were no new funds opened or closed during the year ended June 30, 2024.

C. Measurement Focus

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements.

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-like activities are presented using the economic resources measurement focus as defined in item b. below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

- a. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The enterprise and private purpose trust funds utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of net income, financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Enterprise fund equity is classified as net position.

D. Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than program revenues. Likewise, general revenues include all taxes.

Council of San Benito County Governments
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

D. Basis of Accounting, Continued

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities. Expenditures (including capital outlay) are recorded when the related fund liability is incurred.

The enterprise and private purpose trust funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Operating revenues in the proprietary fund are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

Private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to the same limitation. The Council has elected not to follow subsequent private-sector guidance.

E. Cash and Investments

The Council pools cash and investments from all funds for the purpose of increasing income through investment activities. Highly liquid money market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Market value is used as fair value for those securities for which market quotations are readily available.

The Council participates indirectly in an investment pool managed by the State of California titled Local Agency Investment Fund (LAIF) which has invested a portion of the pool funds in Structured Notes and Asset-Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to changes in interest rates.

F. Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Allowances of uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivable balances for the governmental activities include sales and use taxes, intergovernmental subventions and grants, interest earnings and expense reimbursements.

Council of San Benito County Governments
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

F. Receivables, Continued

Business-type activities report intergovernmental receivables as major receivables. See Note 3 for additional disclosures. In the fund financial statements, material receivables in governmental funds include revenue accruals such as sales tax and intergovernmental subventions since they are usually both measurable and available. Non-exchange transactions collectible but not available are deferred in the fund financial statements in accordance with the modified accrual basis, but not deferred in the government-wide financial statements in accordance with the accrual basis. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available. Proprietary fund material receivables consist of all revenues earned at year-end and not yet received. Intergovernmental accounts receivable comprise the majority of proprietary fund receivables. The Council's experience is that all accounts receivable are collectible; therefore an allowance for doubtful accounts is unnecessary.

G. Capital Assets

The accounting treatment of property, plant and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-Wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated fixed assets which are recorded at their estimated fair value at the date of donation.

Prior to July 1, 2003, governmental funds' infrastructure assets were not capitalized. These assets (back to July 1, 1980) have been valued at estimated historical cost.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Equipment	3 – 5 years
Facilities	30 years

Council of San Benito County Governments
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

G. Capital Assets, Continued

Fund Financial Statements

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

H. Compensated Absences

All vacation pay is accrued when incurred in the government-wide financial statements and the proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Accumulated employee sick leave benefits are not recognized as liabilities of the Council with the exception of one employee as they are vested and within retirement age. Sick leave is paid out at half upon retirement.

I. Budgetary Policies

Budgets are prepared on the modified accrual basis of accounting in which capital assets acquired are recorded as expenditures and depreciation is not recorded.

The legal budget is the same as the operating budget in total. Total expenditures may not exceed the budgeted expenditures without approval of the Council's Governing Board. The budget lapses at the end of each fiscal year.

Estimated revenues and recommended appropriations are shown and supported by detailed documentation at each administrative level within the Council. The Council follows these procedures in establishing the budgetary data reflected in the financial statements:

- In accordance with the provisions of Sections 29000 and 29143, inclusive, of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the Council prepares a budget for each fiscal year on or before August 30.
- Budgeted expenditures are enacted into law through the passage of an Appropriation Ordinance. This ordinance mandates the maximum authorized expenditures for the fiscal year and cannot be exceeded except by subsequent amendments to the budget by the Council's Board of Directors. The operating budget includes proposed expenditures and the means of financing them.
- Any amendments or transfers of appropriations between object levels within the same budget unit or between departments or funds are authorized by the Council Manager's office and must be approved by the Board of Directors.

Council of San Benito County Governments
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

I. Budgetary Policies, Continued

- Supplementary appropriations normally financed by unanticipated revenues during the year must be approved by the Board of Directors. Pursuant to Board Resolution, the Council’s Manager is authorized to approve transfers and revision of appropriations under \$50,000 within a single budget unit as deemed necessary and appropriate.
- Formal budgeting is employed as a management control device during the year for the Council’s governmental funds.
- Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

Budgeted amounts are as originally adopted or as amended by the Governing Board. Individual amendments were not material in relation to the original appropriations.

2. CASH AND INVESTMENTS

The Council had the following cash and investments at June 30, 2024 and June 30, 2023:

	June 30, 2024		June 30, 2023
	Not rated	Fair Value	
San Benito County Treasury	\$ 39,778,324	\$ 39,778,324	\$ 32,774,561
Total	<u>\$ 39,778,324</u>	<u>\$ 39,778,324</u>	<u>\$ 32,774,561</u>
Amounts reported in:			
Governmental activities		\$ 28,732,292	\$ 23,820,575
Business-type activities		168,620	-
Fiduciary activities		10,877,412	8,953,986
Total		<u>\$ 39,778,324</u>	<u>\$ 32,774,561</u>

A. Cash Deposits

The Council pools cash from all sources. The Council invests excess cash in the San Benito County Treasury investment pool, which at June 30, 2024, approximated fair value of \$39,778,324.

The California Government Code requires California banks and savings and loan associations to secure government cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral is considered to be held in the government’s name.

According to California law, the market value of pledged securities with banking institutions must equal at least 110% of the government’s cash deposits. California law also allows institutions to secure government deposits by pledging first trust deed mortgage notes having a value of 150% of the government’s total cash deposits. The government can waive collateral requirements for cash deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation. The County has waived these collateralization requirements.

The County Treasurer maintains a cash and investment pool, on behalf of the Council, as their custodian, which includes cash balances and authorized investments for all Council funds, which is invested to enhance interest earnings. The pooled interest earned is allocated quarterly to the Council based on average daily cash and investment balance.

Council of San Benito County Governments
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

2. CASH AND INVESTMENTS, Continued

B. Investments

The Council is authorized by State statutes and Governing Board action to invest in the following:

- United States Treasury notes, bonds, bills, or certificates of indebtedness.
- Registered state warrants or treasury notes or bonds of the State of California.
- Bonds, notes, warrants, or other evidences of indebtedness of any local agency within the State of California.
- Obligations issued by banks and guaranteed by federal agency or United States government-sponsored enterprise.
- Negotiable certificates of deposit or time deposits placed with commercial banks and/or savings and loan companies.
- Bankers' acceptances.
- Commercial paper.
- California Local Agency Investment Fund (LAIF).
- San Benito County Treasury

The Council's practice has been to limit investments to the San Benito County Treasury, an unrated investment pool, which limits the exposure of Council funds to interest rate and credit risk by treating all balances as current.

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, investments were stated at fair value using the aggregate method, which includes any adjustments recorded in interest/investment income.

C. Investments in External Investment Pools

The Council's investments with the County at June 30, 2024, included a portion of the pool funds invested in structured notes and asset backed securities and similar transactions. These investments may include the following:

Structured Notes – are debt securities (other than asset-backed securities) whose cash-flow characteristics (coupon rate, redemption amount, or stated maturity) depends on one or more indices and/or that have embedded forwards or options.

Asset-backed Securities – the bulk of which are mortgage-backed securities, entitle their purchaser to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as CMOs) or credit card receivables.

Council of San Benito County Governments
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

2. CASH AND INVESTMENTS, Continued

The Council is, indirectly through the County pool, a participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The Council reports its investment in LAIF at the fair value amount provided by LAIF, which is the same as the value of the pool share. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are maintained on an amortized cost basis. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, United States Treasury Notes and Bills, and corporations. At June 30, 2024, these investments matured in an average of 217 days. As of June 30, 2024, the County Treasury had \$103,498,246 invested in LAIF and CAMP. The County investment pool currently holds no derivative products in the form of asset-backed securities. The current average maturity of the portfolio is 0.04 to 4.73 years with an average duration of 1 year.

3. ACCOUNTS RECEIVABLE

Accounts receivable consisted of the following at June 30, 2024:

	Governmental Activities	Business-type Activities	Fiduciary Activities	Totals	
				2024	2023
Accounts receivable	\$ 124,454	\$ -	\$ -	\$ 124,454	\$ 861,736
Intergovernmental	11,964	1,186,254	695,362	1,893,580	1,094,740
Sales tax receivable	2,306,746	-	-	2,306,746	2,706,516
Total receivables	<u>\$ 2,443,164</u>	<u>\$ 1,186,254</u>	<u>\$ 695,362</u>	<u>\$ 4,324,780</u>	<u>\$ 4,662,992</u>

These amounts resulted in the following concentrations in receivables:

Other Governments	44%
Sales tax	53%
Other	3%

Council of San Benito County Governments
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

4. CAPITAL ASSETS

Capital asset activity for business-type activities for the year ended June 30, 2024, was as follows:

	Balance July 1, 2023	Additions	Retirements	Balance June 30, 2024
<u>Business-type activities:</u>				
Property, plant, and equipment	4,213,328	654,012	(332,442)	4,534,898
Less: accumulated depreciation	<u>(3,407,824)</u>	<u>(293,270)</u>	<u>329,326</u>	<u>(3,371,768)</u>
Total business-type activities	<u>805,504</u>	<u>360,742</u>	<u>(3,116)</u>	<u>1,163,130</u>
Net book value	<u>\$ 805,504</u>	<u>\$ 360,742</u>	<u>\$ (3,116)</u>	<u>\$ 1,163,130</u>

In fiscal year 2012-13, the Council retired its' remaining governmental capital assets and had no capital assets recorded in governmental activities in the current year.

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities consisted of the following at June 30, 2024:

	Governmental Activities	Business-type Activities	Totals	
			2023	2022
Accounts payable and accrued liabilities	\$ 1,616,387	\$ 165,884	\$ 1,782,271	\$ 1,265,892
Due to fiduciary activities	-	451,690	451,690	601,586
Due to other governments	109,711	-	109,711	109,712
Total	<u>\$ 1,726,098</u>	<u>\$ 617,574</u>	<u>\$ 2,343,672</u>	<u>\$ 1,977,190</u>

These amounts resulted in the following concentrations in payables:

Vendors	76%
Other governments	24%

6. LONG-TERM LIABILITIES

Changes in long-term liabilities for the fiscal year ended June 30, 2024, are shown below:

	Balance July 1, 2023	Additions	Reductions	Balance June 30, 2024
<u>Governmental activities:</u>				
Compensated absences	\$ 15,203	\$ -	\$ (15,203)	\$ -
Total governmental activities	<u>52,975</u>	<u>-</u>	<u>(15,203)</u>	<u>-</u>
<u>Business-type activities:</u>				
Compensated absences	18,470	1,475	-	19,945
Total business-type activities	<u>17,735</u>	<u>1,475</u>	<u>-</u>	<u>19,945</u>
Totals	<u>\$ 70,710</u>	<u>\$ 1,475</u>	<u>\$ (15,203)</u>	<u>\$ 19,945</u>

Council of San Benito County Governments
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

7. FUND BALANCES/NET POSITION

Fund Balances consist of the following: Nonspendable, restricted, committed, assigned and unassigned. Nonspendable fund balance consists of investments that will not convert to cash soon enough to affect the current period. Restricted fund balance consists of resources that are subject to externally enforceable legal restrictions imposed by parties altogether outside the government. Committed fund balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by a formal action of the Council's highest level of decision-making authority. Assigned fund balance consists of amounts where intent is expressed by the governing body itself or a body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. Unassigned amounts represent deficits in fund balance as reflected by the necessity to show nonspendable and restricted balances in an amount greater than total fund balance. Currently, the Council uses only the restricted, assigned and unassigned categories.

	Totals	
	2024	2023
Restricted for:		
PTMISEA	\$ 375,813	\$ 860,145
Transportation	24,702,644	19,331,724
Highway 25 Safety Enhancement	256,174	189,359
Total Restricted	<u>25,334,631</u>	<u>20,381,228</u>
Assigned for:		
State Subvention	3,759,076	4,570,735
MEA A	2	94
Service Authority	282,729	239,402
Rideshare	323	304
Vanpool	23,926	27,719
LCTOP	43,595	39,879
Total Assigned	<u>4,109,651</u>	<u>4,878,133</u>
Unassigned (deficit)	<u>(134)</u>	<u>-</u>
Total Fund Balance	<u>\$ 29,444,148</u>	<u>\$ 20,888,541</u>

Net position consists of restricted and unrestricted amounts. Restricted amounts reflect balances which cannot be influenced by Council Governing Board action, such as the investment in capital assets net of any related debt. Unrestricted amounts reflect balances available for current operations.

	Net Position			
	Governmental Activities		Business-type Activities	
	2024	2023	2024	2023
Invested in capital assets	\$ -	\$ -	\$ 1,163,130	\$ 805,504
Restricted for Transportation	25,334,631	20,381,228	-	-
Unrestricted	4,220,065	5,023,524	724,047	213,468
Total	<u>\$ 29,554,696</u>	<u>\$25,404,752</u>	<u>\$ 1,887,177</u>	<u>\$ 1,018,972</u>

Council of San Benito County Governments
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

8. PTMISEA

In November 2006, California voters passed a bond measure enacting the Highway Safety, Traffic Reduction, Air Quality and Port Security Bond Act of 2006. Of the \$19.925 billion of State general obligation bonds authorized, \$4 billion was set aside by the State as instructed by statute as the Public Transportation Modernization Improvement and Service Enhancement Account (PTMISEA). These funds are available to the California Department of Transportation for intercity rail projects and to transit operators in California for rehabilitation, safety or modernization improvements, capital service enhancements or expansions, new capital projects, bus rapid transit improvements, or for rolling stock procurement, rehabilitation, or replacement.

At year ended June 30, 2016, \$728,387 was deferred to fiscal year 2016/2017. In fiscal year 2016/2017 the Council applied for and received an additional \$390,000 from the State's PTMISEA account for a Yard Capital Project, Technology Expansion Project and Bus Stop Capital Improvements. In fiscal year 2018/2019 the Council applied for and received \$1,055,315 for Bus Stop Improvement Upgrades, Passenger Notification (Real Time) and Three-Year Vehicle Purchase. No new funds were received after the 2018/2019 allocation.

As of June 30, 2024, PTMISEA funds received and expended were verified in the course of our audit as follows:

	<u>Thru 6/30/2023</u>	<u>6/30/2024</u>	<u>Total</u>
Proceeds Received:			
PTMISEA	<u>\$2,340,823</u>	<u>\$0</u>	<u>\$2,340,823</u>
Expenditures incurred:			
Token - FY 09/10	14,650	0	14,650
Bus Stop schedules - FY 11/12	1,598	0	1,598
Fuel Station - FY 12/13	87,000	0	87,000
Senior Step - FY13/14	1,068	0	1,068
Portion of Bus Stop Shelter	1,624	0	1,624
Telephone Systems	14,730	0	14,730
Maintenance Vehicle/Maint. Imp	100,412	492,508	592,920
Buses (5)	1,084,340	-	1,084,340
Maintenance on Bus #55	7,777	-	7,777
Technical Expansion	154,065	35,245	189,310
Bus Stop Imp. Plan Upgrades	<u>31,833</u>	<u>-</u>	<u>31,833</u>
Unexpended proceeds at June 30, 2024	<u><u>\$841,726</u></u>	<u><u>\$527,753</u></u>	<u><u>\$313,973</u></u>

Council of San Benito County Governments
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

9. OHS

The Governor’s Office of Homeland Security (OHS) approved the Local Transportation Authority’s application from the Transit System Safety, Security, and Disaster Response Account for Fiscal Years 2008-2009 and 2009-2010. The TSSSDRA funds were allocated to agencies and transit operators eligible to receive State Transit Assistance funds pursuant to Sections 99313 and 99314 of the Public Utility Code.

These funds are the Highway Safety, Traffic Reduction, and Port Security Bond Act of 2006 (Proposition 1B). In TSSSDRA funds expended and received were verified in the course of our audit as follows:

Date Received	Amount Received	Expended FY 12/13	Expended FY16/17	Expended FY 19/20	Expended FY 21/22	Unexpended at 06/30/22
2/22/2013	\$ 46,712	\$ 27,500	\$ -	\$ -	\$ 19,212	\$ -
6/29/2015	46,712	-	43,865	-	2,847	-
3/22/2017	46,712	-	-	-	46,712	-
4/30/2018	46,712	-	-	-	46,712	-
5/9/2018	37,369	-	-	31,256	6,113	-
ENDED						\$ -

10. STATE OF GOOD REPAIR

The Road Repair and Accountability Act of 217, Senate Bill (SB) 1 (Chapter 5, Statues of 2017, signed by the Governor on April 28,2017, includes a program that will provide additional revenues for transit infrastructure repair and service improvements. This investment in public transit will be referred as the State of Good Repair (SGR) Program.

As of June 30, 2024, SGR funds received and expended were verified in the course of our audit as follows:

Fiscal Year	Amount Received	Expended FY17/18	Expended FY 18/19	Expended FY 19/20	Expended FY 20/21	Expended FY 21/22	Expended FY 22/23	Expended FY 23/24	Unexpended at 06/30/24
SGR 2017/18	51,699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,699
SGR 2018/19	102,696	-	-	-	-	-	-	-	102,696
SGR 2019/20	86,561	-	-	153,995	-	-	-	-	(67,434)
SGR 2020/21	90,906	-	-	-	165,507	-	-	-	(74,601)
SGR 2021/22	95,247	-	-	-	-	17,967	-	-	77,280
SGR 2022/23	104,817	-	-	-	-	-	-	-	104,817
SGR 2023/24	111,805	-	-	-	-	-	-	-	111,805
Interest	5,897	-	-	-	-	-	-	-	5,897
TOTAL UNEXPENDED									\$ 312,159

Council of San Benito County Governments
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

11. RISK MANAGEMENT

The Council is self-insured for claims arising from employee injuries, general and automobile claims, property and vehicle losses, earthquake damage, and flood and storm water damage. The Council also contracts with San Benito County for employees and these employees are covered additionally with the county. The cost of any claims are reflected and charged through the County's cost plan. The Council purchases insurance with PRISM General Liability Insurance with \$1,000,000 limit per occurrence subject to a \$25,000 self-insured retention per occurrence. San Benito County also uses CSAC Excess Insurance Authority with \$1,000,000 limit per occurrence subject to a \$100,000 self-insured retention per occurrence. There were no insurance claims either with the Council or San Benito County on behalf of the Council employees.

12. PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Plan Description

The Council contributes to the California Public Employees' Retirement System (CalPERS), a cost-sharing, multiple-employer defined benefit pension plan through the County of San Benito. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by State statute and County Board as well as Council Board ordinance. Copies of CalPERS' annual financial report may be obtained from their executive office 400 P Street, Sacramento, CA, 95814.

Funding Policy

Participants are required to contribute 7% (7% of monthly salary over \$133.33) of their annual covered salary. The Council makes the contributions required of Council employees on their behalf and for their account. The Council is required to contribute at an actuarially determined rate; the FY 2022-23 rate is 22.5113% for employees. The contribution requirements of plan members and the Council are established and may be amended by CalPERS. All actuarial information for Council employees is combined with County reported amounts and a separate actuarial is not performed, therefore the net pension obligation cannot be ascertained. The current value of the County's net pension obligation is \$40,374,909 as of the measurement date of June 30, 2023. The amount applicable to the Council cannot be determined and should not be inferred from the County's liability amount.

Council of San Benito County Governments
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

13. OTHER POST EMPLOYMENT BENEFITS (OPEB)

Plan Description. The Council has indicated that the only OPEB provided is medical plan coverage. This coverage is available for employees who satisfy the requirements for retirement under CalPERS. An employee cannot terminate employment before meeting the age condition and be entitled to receive benefits.

As provided by the Public Employees’ Medical and Hospital and Care Act (PEMHCA), the Council is currently under contract with EIA for medical plan coverage has chosen to satisfy its retiree medical benefit commitment using the unequal contribution method. Under this approach, the Council is required to provide retiree medical benefits identical to that which it provides for active employees in the same plan at the same coverage levels. For calendar year 2024, the Council is contributing 100% of the amounts being contributed for similarly situated active employees. The coverage and the Council’s subsidy toward the cost of coverage may be continued at the retiree’s option for his or her lifetime. A surviving spouse and eligible dependents may continue coverage and receive the subsidy for the remainder of his or her lifetime as well.

Eligibility: A member is eligible to enroll in the EIA health plan if he or she retires within 120 days of separation from employment and receives a monthly retirement allowance. If the member meets this requirement, he or she may continue his or her enrollment at retirement and enroll within 30 days of retirement. If a member is currently enrolled in an EIA health plan and wants to continue enrollment into retirement, the employer will notify EIA and the member’s coverage will continue into retirement.

Membership of the plan consisted of the following at June 30, 2024:

Retirees and beneficiaries receiving benefits	2
Other participants fully eligible for benefits	2
Other participants not yet fully eligible for benefits	<u>0</u>
Total	<u>4</u>

Council Contribution to the Plan

The contribution requirements of the Plan participants and the Council are established by and may be amended by the Council. The Council prefunds the plan through the California Employers’ Retiree Benefit Trust (CERBT).

Net OPEB Asset

The Council’s net OPEB asset was measured as of June 30 2023 and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation dated June 30, 2023 that was rolled forward to determine the June 30, 2024 total OPEB liability, based on the following actuarial methods and assumptions:

Council of San Benito County Governments
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

13. OTHER POST EMPLOYMENT BENEFITS (OPEB), Continued

Actuarial Assumptions:

Measurement Date	June 30, 2024
Actuarial Valuation Date	July 1, 2023 Liabilities for FY 2023/24 are based on an actuarial valuation date of June 30, 2024 with no adjustments to get to the June 30, 2024 measurement date. Liabilities for FY 2022/23 are based on an actuarial valuation date of June 30, 2021 projected to June 30, 2023 reflecting actual premium, PEMHCA minimum, and discount rate changes.
Benefit Payments	OPEB plan benefit payments made subsequent the measurement date of June 30, 2024 are recognized as a deferred outflow of resources in the Fiscal Year Ending June 30, 2024 financial reporting period. An offsetting cash credit adjustment for benefits paid during the fiscal year is made in the Plan Sponsor's journal entries. This adjustment is not explicitly shown in the GASB 75 report. The OPEB benefit payments subsequent the measurement date of June 30, 2024 will be reflected in the Plan Sponsor's Schedule of Changes in Net OPEB Liability disclosure in the FY 2024/25 reporting period.
Discount Rate	6.00% as of June, 2023 (for FY 2023/24) and June 30, 2023 (for FY 2022/23) for accounting disclosure purposes 6.00% for determining the Actuarially Determined Contribution
General Inflation	2.5% per annum
Salary Increase	2.80% per annum
Mortality Rates	Safety CPO Employees and Retirees: SOA Pub-2010 Public Safety Headcount Weighted Mortality Table fully generational using Scale MP-2021 Miscellaneous Employees and Retirees: SOA Pub-2010 General Headcount Weighted Mortality Table fully generational using Scale MP-2021 Surviving Spouses: SOA Pub-2010 Continuing Survivor Headcount Weighted Mortality Table fully generational using Scale MP-2021 Safety CPO Disability Employees and Retirees: SOA Pub-2010 Public Safety Disabled Retiree Headcount Weighted Mortality Table fully generational using Scale MP-2021 Miscellaneous Employees and Retirees: SOA Pub-2010 General Disabled Retiree Headcount Weighted Mortality Table fully generational using Scale MP-2021 The plan does not have sufficient data to have credible experience. Therefore, mortality assumptions are set to reflect general population trends based upon Pub-2010 Mortality tables and the most recent generational projection scale MP-2021 released by the Society of Actuaries (SOA) for future mortality improvements.
Disability Rates	According to the disability rates under the 2021 CalPERS pension plan valuation.
Retirement Age	According to the retirement rates under the 2021 CalPERS pension plan valuation. Misc. Tier 1: 2% @55, Misc. Tier 2: 2% @62, Safety CPO Tier 1: 3% @55 and Safety CPO Tier 2: 2.7% @57
Plan Election Coverage	Active employees and retirees are assumed to remain in their current plan. Active employees who have waived coverage are assumed to elect plans based on an average of current plan enrollment. The plan election assumption is based on current plan enrollment.

Council of San Benito County Governments
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

13. OTHER POST EMPLOYMENT BENEFITS (OPEB), Continued

Spouse Coverage	65% of future retirees are assumed to elect coverage for their spouse. Male spouses are assumed to be 3 years older than female spouses. Actual spouse coverage and spouse ages are used for current retirees.		
	The spousal coverage is based on the County's historical experience.		
Health Care Trend Rates		Pre-65	Post-65
	2023/24	8.00%	6.50%
	2024/25	7.75%	6.25%
	2025/26	7.50%	6.00%
	2026/27	7.25%	5.75%
	2027/28	7.00%	5.50%
	2028/29	6.75%	5.25%
	2029/30	6.50%	5.00%
	2030/31	6.25%	4.75%
	2031/32	6.00%	4.50%
	2032/33	5.75%	4.50%
	2033/34	5.50%	4.50%
	2034/35	5.25%	4.50%
	2035/36	5.00%	4.50%
	2036/37	4.75%	4.50%
	2037/38+	4.50%	4.50%

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class Component	Target Allocation CERBT Strategy 1	Expected Real Rate of Return
Global Equity	49%	N/A
Fixed Income	23%	N/A
TIPS	5%	N/A
Commodities	3%	N/A
REITs	20%	N/A
	100%	6.00%

Council of San Benito County Governments
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

13. OTHER POST EMPLOYMENT BENEFITS (OPEB), Continued

Discount Rate

The discount rate used to measure the total OPEB liability was 6.00 percent. The projection of cash flows used to determine the discount rate assumed that Authority contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in the OPEB Liability

The changes in the net OPEB asset for the Plan are as follows:

	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at 6/30/2023*	\$ 272,405	\$ 391,428	\$ (119,023)
Changes for the year			
Service cost	7,824	-	7,824
Interest	16,365	-	16,365
Change of benefit terms	62,393	-	62,393
Changes in assumptions	(15,268)	-	(15,268)
Differences between expected and actual experience	(42,326)	-	(42,326)
Benefit payments	(15,188)	(15,188)	-
Net investment income	-	25,137	(25,137)
Trus administrative expense	-	(114)	114
Net Changes	13,800	9,835	3,965
Balance at 6/30/2024**	\$ 286,205	\$ 401,263	\$ (115,058)

*Measurement date 6/30/2022

**Measurement date 6/30/2023

Sensitivity of the Net OPEB Asset to Changes in the Discount Rate

The discount rate used for the fiscal year end 2023 is 6%. The following presents the net OPEB asset of the Council if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2024.

	1% Decrease	Current Rate	1% Increase
Change in Discount Rate	5.00%	6.00%	7.00%
Net OPEB Liability	\$ (85,664)	\$ (115,058)	\$ (140,465)

Council of San Benito County Governments
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

13. OTHER POST EMPLOYMENT BENEFITS (OPEB), Continued

Sensitivity of the Net OPEB Asset to Changes in the Health Care Cost Trend Rates

The following presents the net OPEB asset of the Council if it were calculated using health care cost trend rates that are one percentage lower or one percentage point higher than the current rate, for measurement period ending June 30, 2024:

Change in Healthcare Cost Trend Rate	1% Decrease	Current Trend	1% Increase
Net OPEB Liability	\$ (143,113)	\$ (115,058)	\$ (82,744)

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The recognition period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on OPEB plan investments	5 years
All other amounts	Expected average remaining service lifetime (EARSL) (6.0 Years at June 30, 2024)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2024, the Council recognized OPEB expense of \$62,701. As of fiscal year ended June 30, 2024, the Council reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Differences between expected and actual experience	\$ 1,068	\$ (70,769)
Changes in assumptions	24,860	(13,880)
Net difference between projected and actual earnings on plan investments	26,371	-
Employer contributions made subsequent to the measurement date	27,840	-
Total	<u>\$ 80,139</u>	<u>\$ (84,649)</u>

Council of San Benito County Governments
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

13. OTHER POST EMPLOYMENT BENEFITS (OPEB), Continued

The \$27,840 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2024, measurement date will be recognized as a reduction of the net OPEB asset during the fiscal year ending June 30, 2025. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

Fiscal Year Ended June 30,	Balance
2025	\$ (1,508)
2026	(3,887)
2027	(10,649)
2028	(7,599)
2029	(7,179)
Thereafter	(22,826)

14. NEW ACCOUNTING PRONOUNCEMENTS

The GASB has issued Statement No. 99, "Omnibus 2022." The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements related to leases, PPPs, and SBITAs will take effect for financial statements starting with the fiscal year that ends 4. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 will take effect for financial statements starting with the fiscal year that ends June 30, 2024. The implementation of this statement did not have an effect on the financial statements.

The GASB has issued Statement No. 100, "Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62." The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2024. The implementation of this statement did not have an effect on the financial statements.

The GASB has issued Statement No. 101, "Compensated Absences." The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2024.

Council of San Benito County Governments
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2024

14. NEW ACCOUNTING PRONOUNCEMENTS, Continued

The GASB has issued Statement No. 102, “Certain Risk Disclosures.” The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government’s financial condition. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2025.

The GASB has issued Statement No. 103, “Financial Reporting Model Improvements.” The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability. This Statement also addresses certain application issues. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2026.

15. CONTINGENCIES

The Council participates in a number of Federal, State, and County programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grantor program regulations, the Council may be required to reimburse the grantor government. As of June 30, 2024, some amounts of grant expenditures have not been audited, but the Council believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any individual governmental funds or the overall financial condition of the Council.

16. SUBSEQUENT EVENTS

The Council’s management has evaluated subsequent events through December 11, 2024, which is the date the financial statements were available to be issued and noted no significant subsequent events that could impact the understanding of the users of the financial statements. No material subsequent events were noted.

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REQUIRED SUPPLEMENTARY INFORMATION

Council of San Benito County Governments
Required Supplementary Information - Schedule of
Changes in the Net OPEB Asset and Related Ratios
for the Measurement Periods Ended June 30,

	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability							
Service Cost	\$ 7,824	\$ 6,502	\$ 10,079	\$ 9,923	\$ 9,502	\$ 9,203	\$ 8,601
Interest on the total OPEB liability	16,365	16,475	18,172	17,009	16,792	15,459	14,369
Changes of benefit terms	62,393	-	-	-	-	-	-
Changes of assumptions	(15,268)	24,381	3,825	-	2,653	-	-
Differences between expected and actual experience	(42,326)	1,262	(28,298)	(1,421)	(19,817)	-	-
Benefit payments	(15,188)	(23,593)	(11,651)	(6,531)	(6,486)	(5,345)	(10,654)
Net change in Total OPEB Liability	13,800	25,027	(7,873)	18,980	2,644	19,317	12,316
Total OPEB liability - beginning	272,405	247,378	255,251	236,271	233,627	214,310	201,994
Total OPEB liability - ending (a)	\$ 286,205	\$ 272,405	\$ 247,378	\$ 255,251	\$ 236,271	\$ 233,627	\$ 214,310
Plan fiduciary net position							
Contributions - employer	\$ -	\$ 23,593	\$ 11,651	\$ 6,531	\$ 9,003	\$ 7,542	\$ 17,610
Net Investment income	25,137	(60,509)	97,507	12,095	19,790	23,508	27,557
Benefit payments, including refunds of member contributions	(15,188)	(23,593)	(11,651)	(6,531)	(6,486)	(5,345)	(10,654)
Administrative expenses	(114)	(115)	(134)	(167)	(69)	(157)	(140)
Other	-	-	-	-	-	(391)	-
Net change in plan fiduciary net position	9,835	(60,624)	97,373	11,928	22,238	25,157	34,373
Plan fiduciary net position - beginning	391,428	452,052	354,679	342,751	320,513	295,356	260,983
Plan fiduciary net position - ending (b)	\$ 401,263	\$ 391,428	\$ 452,052	\$ 354,679	\$ 342,751	\$ 320,513	\$ 295,356
Net OPEB liability/(asset) - ending (a) - (b)	\$ (115,058)	\$ (119,023)	\$ (204,674)	\$ (99,428)	\$ (106,480)	\$ (86,886)	\$ (81,046)
Plan fiduciary net position as a percentage of the total OPEB liability	140.2%	143.7%	182.7%	139.0%	145.1%	137.2%	137.8%
Covered-employee payroll	\$ 668,419	N/A	N/A	N/A	N/A	N/A	N/A
Net OPEB liability/(asset) as a percentage of covered-employee payroll	-17.21%	N/A	N/A	N/A	N/A	N/A	N/A

Notes to Schedule

1) GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability/(Asset). Additional years will be added as they become available.

2) Premium based benefit, covered payroll does not apply.

Council of San Benito County Governments
Required Supplementary Information - Schedule of Contributions
for the Measurement Periods Ended June 30,

Fiscal Year Ended June 30,	2024	2023	2023	2021	2020	2019	2018
Actuarially Determined Contribution (ADC)	\$ -	\$ -	\$ -	\$ 70	\$ 2,517	\$ 2,197	\$ 1,388
Contributions in relation to the ADC	-	23,593	11,651	6,531	9,003	7,542	17,610
Contribution deficiency (excess)	\$ -	\$ (23,593)	\$ (11,651)	\$ (6,461)	\$ (6,486)	\$ (5,345)	\$ (16,222)
Covered-employee payroll	668,419	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	0%	N/A	N/A	N/A	N/A	N/A	N/A

Notes to Schedule

1) GASB 75 requires presentation of the 10 -year history of changes in the Net OPEB Liability/(Asset). Additional years will be added as they become available.

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SUPPLEMENTAL INFORMATION

Council of San Benito County Governments

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2024

(with comparative totals for June 30, 2023)

	Special Revenue Funds			Non-Major Funds Totals		
	Service Authority for Freeways and Expressways Fund	Rideshare	Van Pool	LCTOP	2024	2023
ASSETS						
Pooled cash and investments	278,591	323	23,942	46,856	349,712	\$ 296,265
Receivables:						
Intergovernmental	11,839	-	-	-	11,839	13,888
Interest	-	-	-	-	-	-
Total assets	<u>\$ 290,430</u>	<u>\$ 323</u>	<u>\$ 23,942</u>	<u>\$ 46,856</u>	<u>\$ 361,551</u>	<u>\$ 310,153</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accrued liabilities	7,701	\$ -	\$ -	\$ -	\$ 7,701	\$ 2,852
Unearned revenues	-	-	-	3,105	3,105	-
Total liabilities	<u>7,701</u>	<u>-</u>	<u>-</u>	<u>3,105</u>	<u>10,806</u>	<u>2,852</u>
Fund Balances:						
Assigned	282,729	323	23,942	43,751	350,745	307,301
Total fund balances	<u>282,729</u>	<u>323</u>	<u>23,942</u>	<u>43,751</u>	<u>350,745</u>	<u>307,301</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 290,430</u>	<u>\$ 323</u>	<u>\$ 23,942</u>	<u>\$ 46,856</u>	<u>\$ 361,551</u>	<u>\$ 310,153</u>

Council of San Benito County Governments
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the year ended June 30, 2024
(with comparative totals for the year ended June 30, 2023)

	Special Revenue Funds				Non-Major Funds Totals	
	Service Authority for Freeways and Expressways Fund	Rideshare	Van Pool	LCTOP	2024	2023
REVENUES:						
Intergovernmental:	\$ 70,728	\$ -	\$ -	\$ 163,282	\$ 234,010	\$ 227,669
Use of money and property	14,335	19	1,590	7,033	22,977	633
Other revenues	-	-	-	-	-	58
Total revenues	85,063	19	1,590	170,315	256,987	228,360
EXPENDITURES:						
Current:						
Salaries and benefits	7,110	-	5,083	-	12,193	10,043
Services and supplies	33,800	-	98	166,440	200,338	153,437
Other charges	826	-	186	-	1,012	-
Total expenditures	41,736	-	5,367	166,440	213,543	163,480
REVENUES OVER (UNDER) EXPENDITURES	43,327	19	(3,777)	3,875	43,444	64,880
Transfers in	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	43,327	19	(3,777)	3,875	43,444	64,880
FUND BALANCES:						
Beginning of year	239,402	304	27,719	39,876	307,301	242,421
End of year	\$ 282,729	\$ 323	\$ 23,942	\$ 43,751	\$ 350,745	\$ 307,301

Council of San Benito County Governments
Schedule of Amounts Allocated and Disbursed by Purpose
 State Transit Assistance Fund
 For the year ended June 30, 2024

	San Benito County Local Transportation Authority Section 6730 (a) 6730 (b) 6731 (c) <u>Operating, Capital</u>	
Allocations Outstanding June 30, 2023	\$	268,900
Allocations		906,441
Disbursements:		
2023-24 State of Good Repair Claims		268,900
2023-24 Claims		509,990
Total Disbursements		<u>778,890</u>
Allocations Outstanding June 30, 2024	\$	<u><u>396,451</u></u>

Council of San Benito County Governments
Schedule of Amounts Allocated and Disbursed by Purpose
 Local Transportation Fund
 For the year ended June 30, 2024

	San Benito County and Unincorporated Area	Regional Transportation Planning	San Benito County Local Transportation Authority	
	Pedestrian and Bicycle Section 99234	Administration Planning & Programming Section 99233.1 & 99233.2	Community Transit Public Transportation Section 99233.7 & 99233.8	Totals
Allocations Outstanding June 30, 2023	\$ -	\$ -	\$ -	\$ -
Disbursements:				
2023-24 Claims	-	523,625	-	523,625
Total Disbursements	-	523,625	-	523,625
Allocations Outstanding June 30, 2024	\$ -	\$ (523,625)	\$ -	\$ (523,625)

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INDEPENDENT AUDITORS' COMPLIANCE REPORT

To the Governing Board of the
Council of San Benito County Governments
Hollister, CA

We have audited the compliance of Council of San Benito County Governments (Council) Transportation Development Act Article III Funds (TDA Funds) with the types of compliance requirements described in Section 6666 of the *Rules and Regulations of the California Administrative Code in the Transportation Development Act Statutes and Administrative Code for 1987 (Act)* and the allocation instructions and resolutions of the Council of San Benito County Governments. Compliance with the requirements of laws, regulations, contracts, and grants applicable to the TDA Funds is the responsibility of the Council's management. Our responsibility is to express an opinion on the Council's compliance based on our audit.

As part of the audit, we performed tests of the following program:

Public Transportation Modernization Improvement and Service Enhancement Account (PTMISEA)

In November 2006, California voters passed a bond measure enacting the Highway Safety, Traffic Reduction, Air Quality and Port Security Bond Act of 2006. Of the \$19.925 billion of State general obligation bonds authorized, \$4 billion was set aside by the State as instructed by statute as the Public Transportation Modernization Improvement and Service Enhancement Account (PTMISEA). These funds are available to the California Department of Transportation for intercity rail projects and to transit operators in California for rehabilitation, safety or modernization improvements, capital service enhancements or expansions, new capital projects, bus rapid transit improvements, or for rolling stock procurement, rehabilitation, or replacement.

At year ended June 30, 2016, \$728,387 was deferred to fiscal year 2016/2017. In fiscal year 2016/2017 the Council applied for and received an additional \$390,000 from the State's PTMISEA account for a Yard Capital Project, Technology Expansion Project and Bus Stop Capital Improvements. In fiscal year 2018/2019 the Council applied for and received \$1,055,315 for Bus Stop Improvement Upgrades, Passenger Notification (Real Time) and Three-Year Vehicle Purchase. No new funds were received after the 2018/2019 allocation.

As of June 30, 2024, PTMISEA funds received and expended verified in the course of our audit:

	<u>Thru 6/30/2023</u>	<u>6/30/2024</u>	<u>Total</u>
Proceeds Received:			
PTMISEA	<u>\$2,340,823</u>	<u>\$0</u>	<u>\$2,340,823</u>
Expenditures incurred:			
Token - FY 09/10	14,650	0	14,650
Bus Stop schedules - FY 11/12	1,598	0	1,598
Fuel Station - FY 12/13	87,000	0	87,000
Senior Step - FY13/14	1,068	0	1,068
Portion of Bus Stop Shelter	1,624	0	1,624
Telephone Systems	14,730	0	14,730
Maintenance Vehicle/Maint. Imp	100,412	492,508	592,920
Buses (5)	1,084,340	-	1,084,340
Maintenance on Bus #55	7,777	-	7,777
Technical Expansion	154,065	35,245	189,310
Bus Stop Imp. Plan Upgrades	<u>31,833</u>	<u>-</u>	<u>31,833</u>
Unexpended proceeds at June 30, 2024	<u><u>\$841,726</u></u>	<u><u>\$527,753</u></u>	<u><u>\$313,973</u></u>

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the TDA Funds. An audit includes examining, on a test basis, evidence about the Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Council's compliance with those requirements.

In our opinion, the TDA Funds allocated to and received by the Council pursuant to the Act were expended in conformance with the applicable statutes, rules, and regulations of the Act and the allocation instructions and resolutions of the Council of San Benito County Governments.

This report is intended for the information of the Council of San Benito County Governments' Council Members and management. However, this report is a matter of public record and its distribution is not limited.

December 11, 2024

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 JJACPA, Inc.
 Dublin, CA



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING
STANDARDS**

To the Governing Board of the
Council of San Benito County Governments
Hollister, CA

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparison information of the Council of San Benito County Governments (Council), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements, and have issued our report thereon dated December 11, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Council's financial statements will not be prevented, or detected and corrected on a timely basis.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

December 11, 2024

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Dublin, CA



STAFF REPORT

Action

Prepared By: Norma Aceves, Administrative Services Specialist

Subject: Measure G Annual Report

Agenda Item No. 11**Approved By:**

Binu Abraham, Executive Director

Meeting Date: December 16, 2024

Recommendation:

APPROVE the FY 2023/2024 Measure G Annual Report.

Summary:

COG Ordinance 2018-01 specifies the Council of San Benito County Governments (SBCOG) as the administrator of the tax, shall establish and convene a citizens' oversight committee to be designated as the Measure G Transportation Safety and Investment Plan Oversight Committee to provide oversight, prior to expenditure of any funds collected. The Committee shall prepare an annual report regarding the administration of the program, to be presented to the SBCOG Board of Directors.

Background/ Discussion:

COG Ordinance 2018-01, which specifies the Council of San Benito County Governments (SBCOG) as the administrator of the Measure G tax, requires the preparation of a report setting forth the amount of funds collected and expended, and the status of any projects authorized to be funded in the Measure G Expenditure Plan.

The FY 23/24 Measure G Annual Report was reviewed by the Measure G Citizens Oversight Committee at their December 11, 2024, meeting. The Committee unanimously recommends that the report be presented to the SBCOG Board of Directors for approval. Upon approval by the Board, the report will be posted on the SBCOG website for public information and the project interactive map will be updated.

Financial Impact:

The annual report includes information on Measure G revenues and expenditures for Fiscal Year 2023/2024. During the reporting period, SBCOG generated \$13,092,331 in revenue.

Attachments:

1. Measure G FY 2023/2024 Annual Report

MEASURE G ANNUAL REPORT



Improving Mobility in San Benito County



The Measure G funded pavement milling and overlay of Church Street in the City of San Juan Bautista.

MEASURE G CITIZENS OVERSIGHT COMMITTEE STATEMENT

As the Measure G Citizens Oversight Committee, we look back on Fiscal Year 2023/2024 and we recognize that the cities of San Juan Bautista and Hollister and the County of San Benito made notable progress on the implementation of Measure G projects and programs.

The projects implemented:

- Improved safety and circulation
- Improved pavement conditions
- Enhanced bicycle and pedestrian accessibility
- Supported project planning and development efforts for projects that will get constructed later.



The Council of San Benito County Governments continued to allocate local Measure G funds to leverage state and federal monies to plan, fund, and build transportation projects and programs in our community.

As the Measure G Citizens Oversight Committee, we continued our commitment to ensure that the agency’s projects and programs enhance our local economy, improve the environment, and promote social equity in San Benito County – no matter what mode of transportation a person may use or where they may reside.

Sincerely,

Handwritten signature of Victor Gomez in blue ink.

Victor Gomez, Chair
Measure G Citizens Oversight Committee

COUNCIL OF SAN BENITO COUNTY GOVERNMENTS(SBCOG)

The Council of San Benito County Governments is San Benito County’s Regional Transportation Planning Agency. The Agency provides a public forum for discussion of regional issues such as transportation mobility and housing at its monthly meetings and through public participation opportunities in all of its planning efforts.

Our locally elected Board of Directors is composed of five members representing all areas of San Benito County, including the City of Hollister, the City of San Juan Bautista, and the unincorporated areas of San Benito County. Both the SBCOG Board and staff are committed to maintaining and improving transportation for all of San Benito County.

COG Mission

COG 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.

SBCOG BOARD OF DIRECTORS

Scott Freels, Chair, City of San Juan Bautista

Mia Casey, Vice Chair, City of Hollister

Dolores Morales Director, City of Hollister

Mindy Sotelo, Director, County of San Benito

Angela Curro, Director, County of San Benito

MEASURE G

Transportation projects in the San Benito region are funded through a variety of federal, state, regional, and local funding sources. One of the most important sources of local funding is Measure G.




Measure G (COG Ordinance 2018-01 Roads, Transportation Safety Investment Plan) was approved by San Benito County

voters on November 6, 2018. The measure is administered by the Council of San Benito County Governments and includes a one percent local transactions and use tax to be collected for 30 years to improve our local streets and roads, improve connectivity, and reduce congestion. Measure G has emerged as a critical source of funding for a wide range of improvements that have been constructed or are in an earlier stage of development.

Measure G calls for a Transportation Safety and Investment Plan Oversight Committee to be composed of San Benito County residents to oversee compliance with the Ordinance.

Measure G Expenditure Summary





The measure is expected to generate up to \$485 million over thirty years. Fifty percent of the revenues will be set aside for the Highway 25 Conversion Project between Hollister and Santa Clara County. The other fifty percent of the revenue is being used by our two cities and the County to fix potholes and make road repairs, safety improvements and fund mobility-for-all programs. Specifically, the Investment Plan includes a project list that divides transportation projects into three tiers: Tier I for Highway 25; Tier II for Local Street and Road Maintenance and Rehabilitation; and Tier III for bicycle, pedestrian, and transit improvements for seniors, youth, and persons with disabilities.

CITIZENS OVERSIGHT COMMITTEE

Measure G calls for an independent Citizens Oversight Committee to oversee compliance with the Ordinance. The Committee consists of San Benito County residents that represent the geographical, social, cultural, and economic diversity of the county to ensure maximum benefit for transportation users. The Committee represents a diverse range of community interests to ensure that taxpayer safeguards are met as Measure G projects and programs are implemented.

The responsibilities of the 11-member Measure G Citizens Oversight Committee are to:

1. Ensure all transportation revenue collected from Measure G is spent in accordance with the Measure G Transportation Safety and Investment Plan
2. Have full access to the SBCOG's independent auditor and review the annual audits, have the authority to request and review the specific financial information
3. Provide input on the audit to assure the funds are being expended in accordance with the Transportation Safety and Investment Plan
4. Review and make recommendations on any proposed changes to the Transportation Safety and Investment Plan
5. Review and comment on project delivery schedules and make recommendations to SBCOG on any proposals for changing project delivery priorities
6. Prepare annual reports regarding the administration of the program, to be presented to the SBCOG Board of Directors and posted to the SBCOG's website (SanBenitoCOG.org)

2023 Committee Makeup (As of June 2024)

- Victor Gomez – Latinx Community (Committee Chair)
- Paul Sherer – Senior/Disabled Community
- Darlene Boyd – Education
(Committee Vice Chair)
- Neils Ash – Trade/Labor
- Vacant - Agriculture
- John Espinosa – Industry
- Jim Parker – SBC District 1
- Jason Hopkins – SBC District 2
- Sandy Hughes – SBC District 3
- Kevin Stopper – SBC District 4
- Andrew Rollins – SBC District 5

MEASURE G OVERVIEW

Measure G includes a project list that divides San Benito County transportation projects into the following three tiers. An update on the progress made under each tier is provided below.



FUTURE MATCHING FUNDS

- State Funding Programs
- Matching Developer Impact
- Fees
- Secure Federal Funds



PRIORITIES

- Prioritize Local Road Improvements
- Fast-Track Highway 25
- Invest in Quality of Life: Transit & Bikeways



OVERSIGHT COMMITTEE

- Meetings & Input
- Review Audit Reports & Expenditures
- Prepare Annual Report

Tier 1: Highway/State Route 25 Corridor Improvement Project

The Measure G Expenditure Plan and Ordinance prioritizes State Route 25 corridor improvements as the most important project to invest in. This corridor is a lifeline trucking and commuter route between Hollister and Santa Clara County. Caltrans studies have shown that the corridor has ongoing safety problems and peak hour traffic volumes that already significantly exceed the capacity of the existing two-lane roadway. Due to the unsafe intersection bottlenecks and average travel speeds that are often less than 30 mph, SR 25 needs significant investments to support San Benito’s economy and improve the quality of life for residents.

Tier II: Local Streets & Roads

Many of the roads in San Benito County and its two incorporated cities are crumbling after decades of underinvestment. In 2023, the California Statewide Needs Assessment Project published their latest study of road conditions. The survey concluded that the San Benito County road network has the third lowest average county pavement condition index (PCI) in the state. The county’s overall PCI average of 38 is within the “poor” category (0-49) and is significantly worse than the statewide average. The needs assessment report suggests that more than \$343 million will be needed over the next 10 years to improve road conditions in San Benito County.

Funds are distributed annually by SBCOG so that the local jurisdictions can implement cost-effective road maintenance and rehabilitation improvements. Local agency priorities are based on their pavement management plans, General Plan Circulation Elements, and the Regional Transportation Plan. Local funds are

typically used to match grant awards and state gas tax funds.

Tier II funding is provided to each local jurisdiction (City of Hollister, City of San Juan Bautista, and San Benito County) on a population-based formula: 47.5 percent to San Benito County, 47.5 percent to the City of Hollister, and 5 percent to the City of San Juan Bautista.

Tier 3: Transit, Bicycle, and Pedestrian Improvements; Administration

Tier III funds are a relatively small share of total Measure G expenditures. The category includes a broad range of investment types, with a focus on expanding mobility options. Eligible investments include the following:

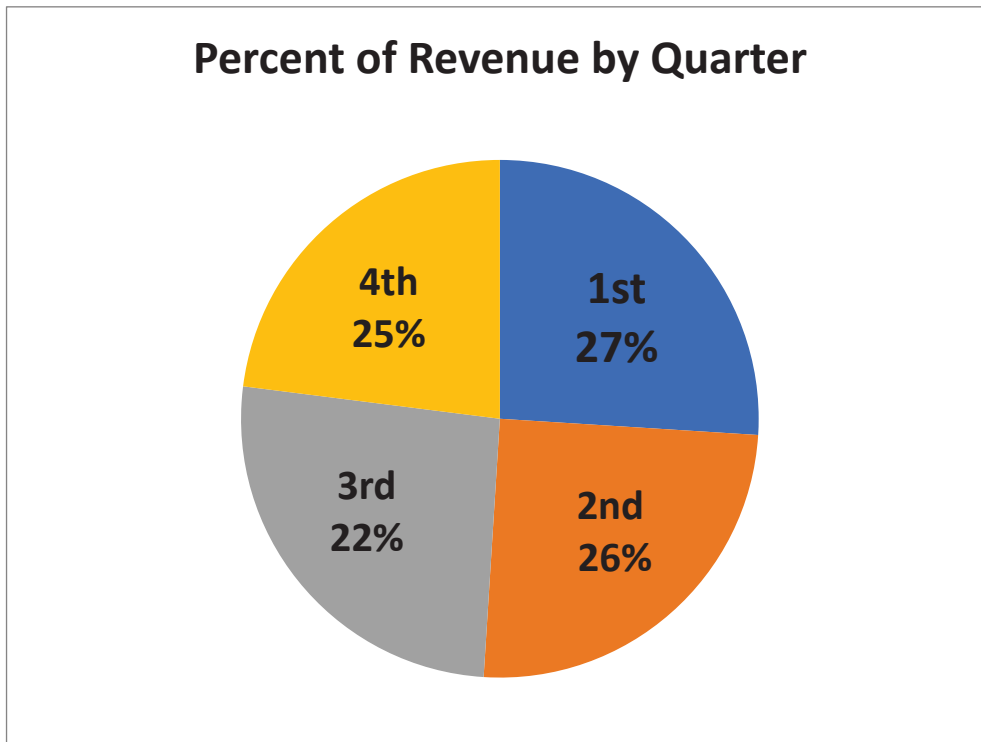
- Projects that enhance pedestrian and bicycle safety, including implementation of Safe-Routes-to-School programs and projects identified in the Countywide Bicycle, Pedestrian Master Plan as well as SBCOG’s RTP;
- Services for seniors, people with disabilities, and youth as described in the RTP project list;
- Projects that enhance safety and improve traffic flow on local roadways, including operational improvements, traffic calming, and “complete streets” measures;
- SBCOG staff and financial consultant expenses related to the administration of Measure G funds;

- Future Planning & Contingencies. Any expenditures of this type must be reviewed and approved by the SBCOG Board and Measure G Oversight Committee before funds are spent.

MEASURE G FUNDING

Since the passage of Measure G, revenues collected total \$61.6 million. During the 2023/2024 fiscal year reporting period, tax revenue collected totaled \$13.0 million. A breakdown of the revenues by quarter is provided below.*

Revenue by Quarter	2023/2024
First Quarter	\$3,584,309
Second Quarter	\$3,357,762
Third Quarter	\$2,916,964
Fourth Quarter	\$3,233,296
Total	\$13,092,331



*Numbers are unaudited

FUNDING DISTRIBUTION

Measure G funds were allocated to each tier of the program as follows:

Apportionment by Tier	2023/2024
Tier I: Highway 25	\$3,770,591
Tier II: Local Streets & Roads	\$8,315,636
Tier III: Transit, Bicycle, & Pedestrian	\$959,668
Administration	\$130,923
Total	\$13,176,818

*Tier II funds apportioned based on actual cash received at June 30, 2024.

Within Tier II, Measure G revenues are sub-apportioned to Local Agencies for Local Streets and Road purposes according to percentages defined in the Roads, Transportation Safety and Investment Plan. San Benito County and the City of Hollister receive 47.5% each, and the City of San Juan Bautista, 5%.

Apportionment by Local Agency	2023/2024
City of San Juan Bautista	\$415,782
City of Hollister	\$3,949,927
County of San Benito	\$3,949,927
Total	\$8,315,636

PROJECT SPONSORS

The Council of San Benito County Governments disburses funds for local road projects to the County of San Benito, the City of Hollister, and the City of San Juan Bautista in accordance with the Roads and Transportation Safety Investment Plan. These sponsors are accountable for implementation of their Pavement Management Plans to rehabilitate area roadways within their jurisdiction.



Measure G funds for Highway 25 will be administered and spent by SBCOG. Caltrans is the implementing agency for Highway 25 project. SBCOG maintains an online, interactive map that identifies planned and completed projects funded under Measure G (sanbenitocog.org).



Measure G Investments

FY 2020/2021 through FY 2023/2024

Tier 1: Highway/State Route 25 Corridor Improvement Project

Two years before San Benito County voters approved the Measure G sales tax, a Final Environmental Impact Report (FEIR) was completed in 2016 that adopted a new alignment for the SR 25 Corridor Improvement Project. In order to move forward with the route alignment approved in the 2016 FEIR, SBCOG has spent Measure G funds to complete advance planning work in collaboration with Caltrans, the Santa Clara Valley Transportation Agency (VTA), the Association of Monterey Bay Area Governments (AMBAG) and local member agencies.


Milestones completed with Measure G funding include a cooperative agreement for the SR 25 Expressway Conversion Project between SBCOG and Caltrans that was signed in 2021. This agreement confirmed that SBCOG is the sponsor for the SR 25 Expressway Conversion Project and is responsible for establishing the scope of the project and securing the financial resources to fund the work/project. The cooperative agreement also defined roles for Caltrans as the implementing agency for the SR 25 project and made the agency responsible for managing the scope, cost, schedule, and quality of the work activities and products of the project. For the current stage of work, Caltrans is the implementing agency for the Project Approval and Environmental Document (PA&ED) phase that includes the completion of the final environmental document and project report that documents the project alternative analysis and selection work.

Over the last three years, SBCOG has continued using Measure G funding for technical work and inter-agency collaborations with Caltrans, VTA, and local member agencies. Consulting firms are providing support services to SBCOG staff in the fields of planning, engineering and project management. This support is anticipated to continue during the PA&ED phase and design phase of the project.

Measure G expenditures for Fiscal Year 2023-2024 focused on the initiation of a new environmental planning document that will build upon prior technical studies. In early 2024, the SBCOG board was briefed on SR 25 corridor improvement options and planning requirements that need to be undertaken. Through a workshop and later briefings, board members and stakeholders offered insights and direction to the staff. The input from SBCOG board members and technical analysis culminated in a Purpose and Need statement that was adopted by the SBCOG board in March 2024. SBCOG planning efforts over the summer culminated in September workshop that summarized the key federal and state planning requirements related to the environmental planning process being launched.

SBCOG efforts to-date in Fiscal Year 2024-2025 have focused on the introduction of seven potential corridor alternatives for the new SR 25 environmental study. Board and citizen input continues to be gathered and has further shaped the seven alternatives proposed to be studied through the environmental planning process.

Board concurrence to study the seven alternatives proposed was followed by the release of a Notice of Preparation (NOP) that formally began the environmental planning process. The NOP included the Purpose and Need previously adopted by the SBCOG board and a description of the seven alternatives to be analyzed.



The new environmental document will fully analyze a range of alternatives for the future of SR 25, including their impacts and necessary mitigation. The document will fulfill necessary federal and state requirements and allow the sponsor agencies to move towards implementing critical improvements along the corridor. SBCOG is the responsible agency while Caltrans will be the lead agency for this new environmental study under the National Environmental Protection Act (NEPA) and the California Environmental Quality Act (CEQA). Measure G funding will allow SBCOG to make contributions to Caltrans for the technical work they complete on the new environmental document.

Looking beyond the current fiscal year, Measure G and traffic impact mitigation fees will be critical matching funds that help SBCOG compete for state and federal grants that will be needed to fund the construction of the SR 25 corridor improvements.

Tier II: Local Streets & Roads

Measure G funds have been used to complete many projects since 2020. These improvements include the following streets and roads. Please note that Measure G funds are also eligible for additional technical project planning & design work by the local agencies for projects that are identified in the Transportation Safety and Investment Plan.

FY 2020/2021 Projects:

- City of San Juan Bautista: Funded the **3rd Street Rehabilitation Project**, which consisted of road rehabilitation of 3rd Street between Tualami Street and Muckelemy Street. (2020)
- County of San Benito: **Union Road resurfacing** (2021)
- County of San Benito: **Buena Vista Road resurfacing** (2021)
- County of San Benito: **Southside Road, resurfacing** of a 1.7 mile section (2021).

FY 2021/2022 Projects:


- County of San Benito: **Southside Road resurfacing** of a 0.4 mile section (2021)

FY 2022/2023 Projects:

- City of Hollister: **Central Avenue Traffic Calming** (2022)
- City of Hollister: **traffic calming speed bumps at various locations** (2022, 2023)
- City of San Juan Bautista: **citywide street, curb, gutter, and sidewalk repair project**. Improvements included crack-sealing for 12 streets, as well as modifying curbs, gutters, and sidewalks on six streets. Project also included ADA-compliant ramps at seven intersections (2023)
- County of San Benito: **Cienega Road rehabilitation and embankment repairs** at two locations (2022)

FY 2023/2024 Projects:

- City of Hollister: **2023 and 2024 Citywide Roadway Improvement Plans**. Improvements included pavement grind and overlays, slurry seals, re-striping, driveway replacements, safety features, and ADA ramp upgrades in various areas. Measure G funds were either spent as a portion of the project development work or towards the capital improvements. Corridors improved include the Ladd Lane/Southside Road Restoration Project, the Santa Ana Road Re-Striping Project, McCray Street Driveway Replacement Project, Memorial Drive Pedestrian Crosswalk, and the Wentz, Brown and Swope Alleys Reconstruction
- County of San Benito: project development work for improvements on **San Benito Street between Nash Road to Union Road**, including intersection control. Construction is expected to begin in 2025.

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- County of San Benito: project development work for improvements on **Wright Rd between Buena Vista Rd to SR 25**. Construction is expected to begin in 2025.
 - County of San Benito: **Cienega Rd Bridge at Bird Creek Replacement**: Environmental assessment and final design work towards the construction phase anticipated to begin in Summer of 2026.
 - County of San Benito: **Carr Ave Bridge Replacement**: Environmental assessment and final design work towards the construction phase anticipated to begin in Spring of 2026.

Tier 3: Administration, Transit, Bicycle, and Pedestrian Improvements

Tier III Investments since 2020:

The only expenditures have been towards the administration of Measure G funds. This includes supporting SBCOG staff and financial consultants in the preparation of the annual financial audit, annual financial statements, and the disbursement of funds to local agencies.



STAFF REPORT

Action

Prepared By: Samuel Borick,
Transportation Planner

Subject: Draft 2050 Regional Transportation
Plan Revenue Forecast

Agenda Item No. 12

Approved By: Binu Abraham, Executive
Director

Meeting Date: December 16, 2024

Recommendation:

APPROVE the draft 2050 San Benito Regional Transportation Plan (2050 RTP) Revenue Forecast

Summary:

The Council of San Benito County Governments (SBCOG) is seeking board approval of the draft 2050 San Benito RTP revenue forecast. The RTP revenue forecast is a crucial component of the 2050 San Benito RTP and will also be integrated into the tri-county Metropolitan Transportation Plan (MTP) that the Association of Monterey Bay Area Governments (AMBAG) is concurrently preparing. To develop the revenue forecast, SBCOG has collaborated closely with AMBAG as well as member agency staff.

Regular updates to long-range transportation plans, such as the MTP/RTP, are required by federal and state agencies and ensure that both AMBAG and SBCOG remain eligible for vital funding from these sources.

Background/Discussion:

The 2050 San Benito RTP is a long-range transportation plan that is developed and updated by SBCOG. The plan outlines a vision for transportation priorities and investments in the San Benito region, with a focus on how transportation can support economic, environmental, and quality-of-life goals. All Regional Transportation Planning Agencies (RTPAs) in California, including SBCOG, are required to complete the RTP to ensure local projects remain eligible for state and federal funding.

State law requires the RTP be updated every four years to ensure that the RTP identifies the most current transportation needs and offers strategies to address those needs. The RTP update serves as an opportunity to ask the public, community leaders, and other agencies how they would like to see the future of transportation unfold in the San Benito region.

The development of the revenue forecast for the RTP is led by AMBAG, in collaboration with RTPAs and transit agencies across the tri-county region. These forecasting efforts culminate in the creation of the draft 2050 RTP revenue forecast for San Benito. During this process a broad range of revenues from various sources were identified, as well as dedicated or flexible revenue types.

These projections are designed to support expected transportation investments in the San Benito region while maintaining realistic expectations.

Funding projections for the San Benito region is integrated into the 2050 RTP project list, which features the expected total cost for each project listed. Funds identified in the forecast are paired with eligible projects, providing a clearer picture of the funding landscape. This process helps identify funding deficiencies or irregularities, allowing agencies to develop strategies to address these shortfalls.

Attachments to this staff report illustrate the full extent of the draft 2050 RTP revenue forecast. In total the San Benito region is expected to draw upon approximately \$1.84 billion dollars' worth of transportation funding.

Once the draft 2050 RTP revenue forecast is approved, SBCOG staff will continue to collaborate with AMBAG and local partners to ensure that all gathered information is accurately integrated into both the final 2050 RTP and AMBAG's 2050 Metropolitan Transportation Plan (MTP). The final adoption of both documents is anticipated by the summer of 2026.

Finally, at the November SBCOG board meeting, the Board approved the draft 2050 RTP project list and delegated authority to the executive director to finalize it through further coordination with member agencies, addressing any minor technical edits and project timing adjustments. The minor changes and technical edits to the 2050 RTP project list are provided as part of this Attachment.

Financial Impact:

None

Attachments:

1. Regional Transportation Plan Revenue Forecast - A1

Draft 2050 RTP Revenue Forecast

Projected Funding by Source

Transportation projects in the San Benito region are funded through a mix of federal, state, and local sources. Based on revenue projections, approximately \$1.84 billion is expected to be available for transportation projects from 2025 to 2050.

As shown in Figure 1, state and federal funding are forecasted to contribute approximately \$905 million, representing 49% of the region’s total funding. Local revenue sources are anticipated to provide about \$935 million, making up the remaining 51% of the projected funds.

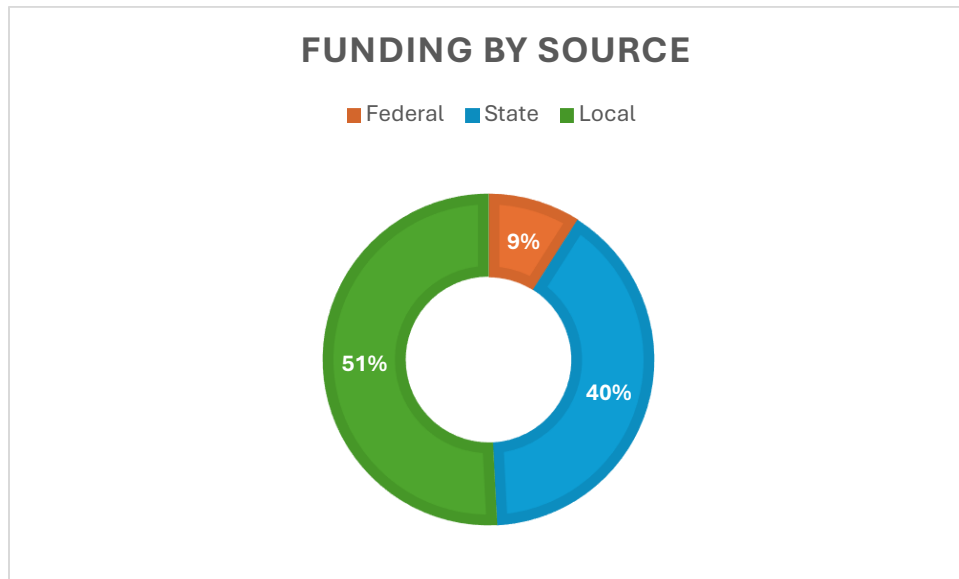


Figure 1

Total Funding	\$1,840,502,000	100%
Federal Sources	\$165,931,000	9%
State Sources	\$739,149,000	40%
Local Sources	\$935,423,000	51%

Revenues	2025-30	2030-40	2040-50	Total
Local Revenues				
	\$187,085	\$374,169	\$374,169	\$935,423
Multi-Modal				
Gas Tax (HUTA) and Gas Tax Replacement	\$35,500	\$71,000	\$71,000	\$177,500
SB1 LSRP/RMRA Local Gas Tax	\$14,845	\$29,690	\$29,690	\$74,225
TDA Local Transportation Fund (LTF)	\$11,590	\$23,180	\$23,180	\$57,950
Transportation Sales Tax (Measure G)	\$84,800	\$169,600	\$169,600	\$424,000
Other (includes General Fund Transfers, Developer Fees, and Regional Traffic Impact Mitigation Fees)	\$39,590	\$79,179	\$79,179	\$197,948
Transit-Dedicated				
Transit Fares	\$650	\$1,300	\$1,300	\$3,250
Transit Non-Fare Revenue	\$110	\$220	\$220	\$550
State Revenues				
	\$150,907	\$294,121	\$294,121	\$739,149
Multi-Modal				
Active Transportation Program (ATP)	\$2,500	\$5,000	\$5,000	\$12,500
Service Authority for Freeways and Expressways (SAFE)	\$340	\$680	\$680	\$1,700
SB1 Local Partnership Program (LPP), Competitive	\$10,000	\$20,000	\$20,000	\$50,000
SB1 Local Partnership Program (LPP), Formula	\$1,000	\$2,000	\$2,000	\$5,000
SB1 Solutions for Congested Corridors Program (SCCP)	\$20,000	\$40,000	\$40,000	\$100,000
SHOPP	\$51,500	\$103,000	\$103,000	\$257,500
STIP Interregional Share	\$17,456	\$34,911	\$34,911	\$87,278
STIP Regional Share	\$25,000	\$50,000	\$50,000	\$125,000
Transit-Dedicated				
TDA State Transit Assistance (STA)	\$11,590	\$23,180	\$23,180	\$57,950
SB 1 State of Good Repair (SOGR)	\$470	\$940	\$940	\$2,350
Low Carbon Transit Operations Program (LCTOP)	\$705	\$1,410	\$1,410	\$3,525
Transit and Intercity Rail Capital Program (TIRCP)	\$6,500	\$13,000	\$13,000	\$32,500
SB125 TIRCP	\$3,613	\$0	\$0	\$3,613
Zero-Emission Transit Capital Program (ZETCP)	\$233	\$0	\$0	\$233
Federal Revenues				
	\$27,869	\$67,641	\$70,421	\$165,931
Multi-Modal				
RAISE, formerly BUILD	\$8,000	\$16,000	\$16,000	\$40,000
STBG / RSTP	\$4,215	\$8,430	\$8,430	\$21,075
Highway Bridge Program (HBP)	\$5,530	\$11,060	\$11,060	\$27,650
Highway Safety Improvement Program (HSIP)	\$1,250	\$2,500	\$2,500	\$6,250
FEMA/CalOES/ER - Emergency Road Repair	\$1,259	\$2,517	\$2,517	\$6,293

Revenues	2025-30	2030-40	2040-50	Total
State Planning (5304)	\$1,000	\$2,000	\$2,500	\$5,500
Transit-Dedicated				
Urbanized Area Formula Program (5307)	\$0	\$6,779	\$9,038	\$15,817
Enhanced Mobility of Seniors and Individuals with Disabilities (5310)	\$155	\$310	\$310	\$775
Metropolitan Planning (5303)	\$0	\$0	\$0	\$0
Rural Area Formula Program (5311)	\$1,835	\$3,670	\$2,753	\$8,258
Rural Intercity Bus Program (5311f)	\$3,125	\$6,250	\$4,688	\$14,063
Bus & Bus Facilities Program (5339a)	\$0	\$3,125	\$3,125	\$6,250
Low and No Emission Vehicle Program (5339c)	\$1,500	\$5,000	\$7,500	\$14,000
Grand Total (Federal, State, Local)	\$365,860	\$735,931	\$738,711	\$1,840,502

State Program	Description	Projected Revenue (Current Year Dollars)
Service Authority for Freeways and Expressways (SAFE)	SAFE funding is used to respond to freeway incidents and to increase the reliability of the freeway system and better manage traffic flow.	\$1,700,000
State Highway Operations and Protection Program (SHOPP)	SHOPP funding is a mixture of Federal and State funds, including the Road Maintenance and Rehabilitation Account created by SB 1. SHOPP projects are limited to capital improvements relative to the maintenance, safety, operation, and rehabilitation of the state highway system.	\$257,500,000
TDA State Transit Assistance (STA)	Program funds are derived from the statewide sales tax on diesel fuel. Funds are used for the development and support of public transportation needs that exist in California and are allocated to based on population, taxable sales, and transit performance.	\$57,950,000
SB1 Solutions for Congested Corridors Program (SCCP)	SCCP is a competitive program that provides funding to achieve a balanced set of transportation, environmental, and community access improvements to reduce congestion throughout the state.	\$100,000,000
SB1 Local Partnership Program (LPP), Competitive	The primary objective of the Local Partnership Program is to provide funding for road maintenance and rehabilitation to local and regional transportation agencies. This funding is available to agencies where voters have approved taxes or fees dedicated solely to transportation improvements, or where agencies have implemented fees—such as uniform developer fees—that are specifically earmarked for transportation projects	\$50,000,000
SB 1 State of Good Repair (SOGR)	Formulaic funds that are available for eligible transit maintenance, rehabilitation, and capital projects.	\$2,350,000
STIP Interregional Share	Funds available to Caltrans for state and regional highway improvements, intercity rail, transit improvements. Funds are divided into two categories: regional and interregional.	\$87,278,000
STIP Regional Share	Funds are available to Regional Planning Agencies for capital improvement program for state highway improvements, intercity rail, and regional highway and transit improvements. Funds are divided into two categories: interregional and regional.	\$125,000,000
Active Transportation Program (ATP)	The program allows cities, counties, transit agencies, and other public agencies to compete for grants that make walking or biking easier, safer, and more convenient.	\$12,500,000
Low Carbon Transit Operations Program (LCTOP)	LCTOP was created to provide operating and capital assistance for transit agencies to reduce greenhouse gas emissions and improve mobility with a focus on disadvantaged communities.	\$3,525,000

State Program	Description	Projected Revenue (Current Year Dollars)
SB1 Local Partnership Program (LPP), Formula	Funds are distributed proportionally, based on the revenues generated from voter-approved tax measures.	\$5,000,000
Transit and Intercity Rail Capital Program (TIRCP)	The Transit and Intercity Rail Capital Program (TIRCP) is a competitive program aimed at modernizing California's intercity, commuter, and urban rail, bus, and ferry transit systems. Its goal is to significantly reduce greenhouse gas emissions, vehicle miles traveled, and congestion.	\$32,500,000
SB125 TIRCP	Funding made available on a one time basis in 2026 and 2027 to advance California's intercity, commuter, and urban rail, bus, and ferry transit systems. Its goal is to significantly reduce greenhouse gas emissions, vehicle miles traveled, and congestion.	\$3,613,000
Zero-Emission Transit Capital Program (ZETCP)	Short-term funding program designed to provide funding for zero emission transit capital projects.	\$233,000

Federal Program	Description	Projected Revenue (Current Year Dollars)
Enhanced Mobility of Seniors and Individuals with Disabilities (5310)	The program provides funding to state and local governments, as well as private non-profit organizations that provide transportation services to seniors and individuals with disabilities. In some cases, public transit agencies are eligible to if they partner with private non-profit agencies or meet other eligibility criteria.	\$775,000
Statewide Transportation Planning (5304)	This program offers competitive planning grants for eligible agencies. Caltrans administers the program in California.	\$5,500,000
Urbanized Formula Funding (5307)	This program offers transit operations funding for urbanized areas over 50,000 in population. Assumption is that the LTA will receive these funds by 2035 for the Hollister Urbanized Area	\$15,817,000
Bus & Bus Facilities Program (5339a)	This program is for transit vehicles and related capital in urbanized areas	\$6,250,000
Low and No Emission Vehicle Program (5339c)	Competitive program designed to support the adoption and deployment of low- and no-emission vehicles in public transportation fleets with the goal of reducing the environmental footprint of transit.	\$14,000,000
Rural Area Formula Program (5311)	The 5311 program provides funding for the purpose of supporting public transportation in rural areas, with a population of less than 50,000.	\$8,258,000
Rural Intercity Bus Program (5311f)	A competitive program that provides funding to support intercity bus transportation services in rural areas across the United States, with a focus on improving mobility for people living in less populated regions	\$14,063,000

Federal Program	Description	Projected Revenue (Current Year Dollars)
RAISE, formerly BUILD	Transportation Discretionary Grant program that funds investments in transportation infrastructure, including transit.	\$40,000,000
Highway Bridge Program (HBP)	The HBP provides funding to improve the condition of highway bridges through replacement, rehabilitation, and systemic preventative maintenance.	\$27,650,000
Highway Safety Improvement Program (HSIP)	The goal of HSIP is to achieve a reduction in traffic fatalities and serious injuries on all public roads, including non-state-owned roads and roads on tribal lands.	\$6,250,000
Surface Transp. Block Grant (STBG) /Regl Surface Transpntn Pgm (RSTP)	This program funds construction, reconstruction, rehabilitation, resurfacing, restoration, and operational improvements on highways, roads, and bridges in the state highway system along with federal highways.	\$21,075,000
FEMA/CalOES/ER - Emergency Road Repair Funding	This program is designed to assist local, state, and tribal agencies in repairing and restoring transportation infrastructure that has been damaged or destroyed due to emergencies, natural disasters, or other unforeseen events.	\$6,293,000

Local Program	Description	Projected Revenue (Current Year Dollars)
Gas Tax (HUTA) and Gas Tax Replacement	Cities and counties receive Highway user tax revenue (\$0.13 per gallon for diesel fuel and \$0.18 per gallon for gasoline) based on population.	\$177,500,000
SB1 LSRP/RMRA Local Gas Tax	This funding source was created from SB 1 in 2017. It provides funding directly to local agencies for maintenance and rehabilitation of their road network	\$74,225,000
Transit Fares	The LTA collects fares from passengers using the transit system.	\$3,250,000
Transit Non-Fare Revenue	Non-fare revenues collected by the LTA.	\$550,000
TDA Local Transportation Fund (LTF)	Funds to be allocated to transit and non-transit related purposes that comply with regional transportation plans.	\$57,950,000
Transportation Sales Tax (Measure G)	One-cent sales tax to be used to fund projects related to State Route 25, local roads, public transit, and active transportation. The Measure G revenue estimate was determined by subtracting the approximately \$61 million already spent from the measure's originally projected lifetime revenue of \$485 million.	\$424,000,000
Other	This category includes misc. other local funding sources. It includes general fund transfers to support local road improvements, as well as developer fees and regional traffic impact mitigation fees to pay for new transportation infrastructure needs.	\$197,948,000

Agency	Project Category	Project Title	Project Description	Project Cost	New or Existing Project	Timeframe
Caltrans	SBCOG Planning and Administration	SBCOG Planning and Administration	SBCOG operating budgets - includes staff activities and capital expenses. Does not include pass-through funds (2025-2050)	\$12,950,000	Existing	2025-2050
Caltrans	Transportation System Management	Emergency Motorist Aid System (SAFE)	Lump-sum for emergency call box program and additional CHP safety patrol.(2025-2050)	\$1,050,000	Existing	2025-2050
Caltrans	Transportation Demand Management	Regional Rideshare Program	Lump-Sum for programs and services to promote multi-modal travel options that reduce single-occupancy vehicle trips (2025-2050)	\$113,000	Existing	2025-2050
Caltrans	Transit - Fleet & Capital Improvements	Transit Capital - On Street	Lump-sum of capital improvements to existing LTA facilities on streets and roads. (2025-2050)	\$2,300,000	New	2025-2050
Caltrans	Transit - Fleet & Capital Improvements	Transit capital - On Bus	Lump-sum of capital improvements to LTA vehicles to continue existing transit operations and services (2025-2050)	\$1,500,000	New	2025-2050
Caltrans	Transit Operations	Transit Operations - Existing Service	Ongoing operations of existing County Express and Specialized Transportation Services, including express bus services to Santa Clara County (2025-2050)	\$54,575,000	Existing	2025-2050
City of Hollister	Transit - Operations	LTA Planning and Administration	LTA operating budgets - includes staff activities and office-related capital expenses. Does not include service operations contracts (2025-2050)	\$11,146,000	Existing	2025-2050
City of Hollister	Transit - Fleet & Capital Improvements	Transit Vehicles - Replacing Existing Vehicles	Replacing existing fleet vehicles; vehicle replacements to meet the 2040 zero-emission bus (ZEB) transit mandate (all replacement buses after 2035 are ZEB)	\$36,000,000	Existing	2025-2050
City of Hollister	Transit - Fleet & Capital Improvements	Hollister Exchange Mobility Hub	Mobility Hub to service LTA operations and encourage multi-modal transportation.	\$165,000	New	2025-2035
City of Hollister	Transit - Fleet & Capital Improvements	Transit Fare Modernization	Upgrading the current fare collection system.	\$1,250,000	New	2025-2035
City of Hollister	Transit - Fleet & Capital Improvements	Transit Facility Yard Improvements	Improvements to the LTA Transit facility to accommodate changes in operations (2030-2050)	\$2,363,075	New	2025-2035
City of Hollister	Transit - New Capacity	Transit Vehicles - Fleet Expansion	Lump-Sum for Future Fleet Vehicles to support 25% increase in transit service hours in the 2030-2050 timeframe; all Zero-Emission Buses and supportive infrastructure (2040-2050)	\$7,500,000	New	2040-2050
City of Hollister	Transit - New Capacity	Transit Capital Improvements to Support Expanded Services	Lump-Sum for Unidentified Future Transit Capital Improvements to Support Expanded Services (2030-2050). Improvements included yard expansion and zero emission fleet fueling and support	\$1,000,000	New	2040-2050
City of Hollister	Transit - New Capacity	Expanded Future Transit Operations	Lump-Sum for Expanded Transit Operations to Support new routes and transit services, including those identified in the LTA Short-Range Transit Plan. Transit Service Hours expanded by 25% for the 2030-2050 period	\$10,415,000	New	2030-2050
City of Hollister	Highway - New Capacity	SR 25 (Airline Hwy) widening: Fairview Rd to Sunset Dr	Convert to 4 lane expressway from Fairview Rd to Sunset Dr with bicycle lanes. TIF	\$33,025,000	Existing	Unconstrained

Agency	Project Category	Project Title	Project Description	Project Cost	New or Existing Project	Timeframe
City of Hollister	New Highway Improvements	State Route 25 Corridor Improvement Project, Phase I	Convert to 4 lane expressway from San Felipe Road to Hudner Lane.	The updated project cost will be amended into the RTP later	Existing	The estimated completion year will be provided in a later RTP amendment
City of Hollister	New Highway Improvements	State Route 25 Corridor Improvement Project, Phase II	Convert to 4 lane expressway from Hudner Lane to Bloomfield Road.	The updated project cost will be amended into the RTP later	Existing	The estimated completion year will be provided in a later RTP amendment
City of Hollister	Highway - Operations & Maintenance	State Highway Operation and Protection Program	Grouping of various projects managed by Caltrans for the maintenance, rehabilitation, and operation of the State Highway System. This represents the state's "fix-it-first" approach for a wide variety of highway infrastructure, including the four primary asset classes - pavement, bridges, drainage, and transportation management systems elements.	\$275,500,000	Existing	2025-2050
City of Hollister	Highway - Operations & Maintenance	US 101/SR 156 Ramp Meter and Acceleration Lane	Extend SR 156 southbound on-ramp to US 101 and construct a ramp meter	\$3,500,000	Existing	TBD
City of Hollister	Highway - Operations & Maintenance	US 101 Rocks Road Wildlife Connectivity Project	The project will identify wildlife crossing opportunities along US 101 in San Benito County in the Aromas Hills between postmile 0.0 and 2.8 to connect important habitat on both sides of the highway and to improve safety for drivers and wildlife.	\$12,000,000	Existing	Unconstrained
City of Hollister	Highway - Operations & Maintenance	Eastbound Hwy 156 Right Turn Lane onto southbound The Alameda	Procure ROW and add RHTL from eastbound Hwy	\$786,000	New	2030-2040
City of Hollister	Active Transportation	Third Street Transformation Project	Streetscape with Pedestrian / Bicycle Enhancements, Traffic Calming	\$1,553,000	New	2025-2035
City of Hollister	Active Transportation	Multimodal Transportation Hub	Multimodal Transportation Hub & Bicycle Network	\$850,000	New	2025-2035
City of Hollister	Active Transportation	2nd Street Corridor Pedestrian Safety Enhancement	Sidewalk Infill, New Pedestrian Crossings and ADA Ramps	\$400,000	New	2025-2035
City of Hollister	Active Transportation	Sidewalk Gap Project #1	Sidewalk Infill, New Pedestrian Crossings and ADA Ramps	\$400,000	New	2025-2035
City of Hollister	Active Transportation	Sidewalk Gap Project #2	Sidewalk Infill, New Pedestrian Crossings and ADA Ramps	\$2,800,000	New	2025-2035
City of Hollister	Transportation System Management	Roundabout at Muckelemi Street & Monterey Street	Constructing a roundabout.	\$1,500,000	Existing	2030-2040
City of Hollister	Transportation System Management	Roundabout at Muckelemi and Fourth Street	Slight widening/re-paving and construction of roundabout.	\$1,000,000	Existing	2030-2040
City of Hollister	Transportation System Management	Roundabout at San Juan - Hollister Road & San Juan Canyon Road	Constructing a roundabout and repaving.	\$1,500,000	Existing	2030-2040
City of Hollister	Transportation System Management	Roundabout at Third Street & Donner Street	Striping a roundabout widening Third Street.	\$1,000,000	Existing	2030-2040

Agency	Project Category	Project Title	Project Description	Project Cost	New or Existing Project	Timeframe
City of Hollister	Active Transportation	Pedestrian Crosswalk at Intersection of The Alameda & Hwy 156	Install meters, screens and stripe on east side of The Alameda & Highway 156.	\$200,000	Existing	2025-2035
City of Hollister	Local Streets & Roads - New Capacity	Lang Street to Lang Street	Construct and connect Lang Street, 2 lanes.	\$1,000,000	Existing	2030-2040
City of Hollister	Active Transportation	Third Street Bike Lane	Striping a Bike Lane on Third Street.	\$40,000	Existing	2030-2040
City of Hollister	Active Transportation	First Street Bike Lane	Striping a Bike Lane on First Street.	\$40,000	Existing	2030-2040
City of Hollister	Active Transportation	Fourth Street Bike Lane	Class III- Striping a bike lane on Fourth Street from San Jose - to Old SJ Hollister Rd., S-10 of the Bike Plan.	\$45,000	Existing	2025-2035
City of Hollister	Local Streets & Roads - Maintenance & Rehabilitation	Lang Street to Lang Street	Reconstruction of Muckelemi Street to Monterey adding planting strip median and utilities (if needed).	\$1,200,000	Existing	2025-2035
City of Hollister	Active Transportation	Franklin Street Bike Route	Class III, .17 miles, 4th Street to South side of San Juan Bautista Historic Park, S-6 of the Bike Plan.	\$30,000	Existing	2025-2035
City of Hollister	Active Transportation	4th Street- San Jose Bike Lane	Class III, .16 miles, 4th Street to North side of San Juan Bautista Historic Park on San Jose Street.	\$40,000	Existing	2025-2035
City of Hollister	Active Transportation	San Jose Street - The Alameda Bike Route	Class III, .54 miles, 4th Street from San Jose to Monterey Street, S-8 of Bike Plan.	\$40,000	Existing	2025-2035
City of Hollister	Active Transportation	Second Street Bike Route	Class III, .14 miles, San Jose Street to Monterey Street.	\$40,000	Existing	2025-2035
City of Hollister	Active Transportation	San Juan Bautista Historic Park Bike Lane	Class I, multi-use path, .29 miles, Franklin Street to 1st Street.	\$650,000	Existing	2030-2040
City of Hollister	Active Transportation	Monterey Street Bike Route	Class III, 1.04 miles, 4th Street to North side of San Juan Bautista Historic Park.	\$125,000	Existing	2025-2035
City of San Juan Bautista	Active Transportation	1st Street Bike Route	Class III, .10 miles, Monterey Street to existing Class II on 1st Street.	\$45,000	Existing	2025-2035
City of San Juan Bautista	Active Transportation	The Alameda - Salinas Road Bike Route	Class III - Striping a bike lane from Franklin to Old SJ Hollister Rd., S-10 of the Bike Plan.	\$60,000	Existing	2025-2035
City of San Juan Bautista	Local Streets & Roads - Maintenance & Rehabilitation	2035-2050: City of San Juan Bautista Local Street & Roadway Maintenance	System preservation and maintenance - Lump Sum (includes multiple projects)	\$14,329,500	Existing	2035-2050
City of San Juan Bautista	Local Streets & Roads - Maintenance & Rehabilitation	Chappell Road Remodel	Maintenance & Rehab work	\$569,000	New	2025-2035
City of San Juan Bautista	Local Streets & Roads - Maintenance & Rehabilitation	Wright Rd - Buena Vista Rd to SR25	Maintenance & Rehab work	\$2,900,000	New	2025-2035
City of San Juan Bautista	Local Streets & Roads - Maintenance & Rehabilitation	Shore Rd Rehabilitation- Frazier Lake Road to San Felipe Road	Maintenance & Rehab work	\$4,000,000	New	2025-2035

Agency	Project Category	Project Title	Project Description	Project Cost	New or Existing Project	Timeframe
City of San Juan Bautista	Local Streets & Roads - Maintenance & Rehabilitation	Wright Rd - McCloskey Road (SR 25 to Fairview Road)	Maintenance & Rehab work	\$250,000	New	2025-2035
City of San Juan Bautista	Local Streets & Roads - Maintenance & Rehabilitation	Cienega Rd from SR25 to Hollister Hills	Maintenance & Rehab work	\$15,000,000	New	2025-2035
City of San Juan Bautista	Local Streets & Roads - Maintenance & Rehabilitation	Cienega Rd from Hidden Valley to Mudstone Ranch	Maintenance & Rehab work	\$3,000,000	New	2025-2035
City of San Juan Bautista	Local Streets & Roads - Maintenance & Rehabilitation	Cole Rd from S Ricardo to N Ricardo to Anzar Rd	Maintenance & Rehab work	\$1,290,000	New	2025-2035
City of San Juan Bautista	Local Streets & Roads - Maintenance & Rehabilitation	Fairview Rd- Los Viboras Rd to Acquistapace Rd	Maintenance & Rehab work	\$364,000	New	2025-2035
City of San Juan Bautista	Local Streets & Roads - Maintenance & Rehabilitation	Fairview Rd- Aquistapace Rd to 1000' N of Fallon Rd	Maintenance & Rehab work	\$800,000	New	2025-2035
City of San Juan Bautista	Local Streets & Roads - Maintenance & Rehabilitation	Fairview Rd - San Felipe Rd to Ludis Ln	Maintenance & Rehab work	\$415,000	New	2025-2035
City of San Juan Bautista	Local Streets & Roads - Maintenance & Rehabilitation	Salinas Rd (Alameda) - SJ Hollstr to Missn Vnyrd	Maintenance & Rehab work	\$310,000	New	2025-2035
City of San Juan Bautista	Local Streets & Roads - Maintenance & Rehabilitation	F Street - Tres Pinos	Maintenance & Rehab work	\$290,000	New	2025-2035
City of San Juan Bautista	Local Streets & Roads - Maintenance & Rehabilitation	Fairview Rd CIR Santana Ranch to 100' South of Santa Ana Creek Bridge	Maintenance & Rehab work	\$1,015,000	New	2025-2035
City of San Juan Bautista	Local Streets & Roads - Maintenance & Rehabilitation	Fairview Rd CIR 100' S Santa Ana Creek Bridge to McCloskey	Maintenance & Rehab work	\$790,000	New	2025-2035
City of San Juan Bautista	Local Streets & Roads - Maintenance & Rehabilitation	Union Rd CIR 417' W Ladd Lane to Union Bridge Project limit	Maintenance & Rehab work	\$410,000	New	2025-2035
City of San Juan Bautista	Local Streets & Roads - Maintenance & Rehabilitation	Panoche Road	Maintenance & Rehab work	\$1,100,000	New	2025-2035
City of San Juan Bautista	Local Streets & Roads - Maintenance & Rehabilitation	Coalinga Road	Maintenance & Rehab work	\$500,000	New	2025-2035
City of San Juan Bautista	Local Streets & Roads - Maintenance & Rehabilitation	King City Rd/Bitterwater Road	Maintenance & Rehab work	\$700,000	New	2025-2035
City of San Juan Bautista	Local Streets & Roads - Maintenance & Rehabilitation	Fairview Rd - Orchard Rd to Los Viboras Rd	Maintenance & Rehab work	\$600,000	New	2025-2035
City of San Juan Bautista	Local Streets & Roads - Maintenance & Rehabilitation	Fairview Road - MBGR Repair	Maintenance & Rehab work	\$90,000	New	2025-2035
City of San Juan Bautista	Local Streets & Roads - Maintenance & Rehabilitation	Speed Attenuation Projects - Various Locations	Maintenance & Rehab work	\$310,000	New	2025-2035
City of San Juan Bautista	Local Streets & Roads - Maintenance & Rehabilitation	Guard Rail on Buena Vista (2), Quien Sabe Road, and Anzar Rd.	Maintenance & Rehab work	\$90,000	New	2025-2035
County of San Benito	Active Transportation	Pedestrian Improvements	Maintenance & Rehab work	\$40,000	New	2025-2035

Agency	Project Category	Project Title	Project Description	Project Cost	New or Existing Project	Timeframe
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	CSA/CFD Capital Projects - Multiple Locations	Maintenance & Rehab work	\$1,200,000	New	2025-2035
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	Storm Drain - Fairview Rd - Santana Ranch- Santa Ana Creek	Maintenance & Rehab work	\$80,000	New	2025-2035
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	Lovers Lane Culvert Extension	Maintenance & Rehab work	\$150,000	New	2025-2035
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	San Juan Canyon Rd - Salinas to 6.4 miles beyond Salinas Rd	Maintenance & Rehab work	\$6,800,000	New	2025-2035
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	Seely Avenue - Carpenteria Rd to .5 miles beyond Carpenteria Rd.	Maintenance & Rehab work	\$720,000	New	2025-2035
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	Union Rd - SR156 to 3 miles beyond SR156	Maintenance & Rehab work	\$4,100,000	New	2025-2035
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	Tres Pinos Improvements	Maintenance & Rehab work	\$1,075,000	New	2025-2035
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	Salinas Rd - the Alameda to county Limit	Maintenance & Rehab work	\$2,870,000	New	2025-2035
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	San Juan Bautista SS Force Main (County partnering to pave adjacent vehicular lane)	Maintenance & Rehab work	\$4,000,000	New	2025-2035
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	San Juan Hwy Improvements	Maintenance & Rehab work	\$1,200,000	New	2025-2035
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	Frazier Lake Rd - Shore Rd to 1.8 miles beyond shore Rd.	Maintenance & Rehab work	\$1,500,000	New	2025-2035
County of San Benito	Local Streets & Roads - New Capacity	Union Road Widening (East): San Benito Street to Highway 25	Widen to 4-lane arterial with bicycle lanes. TIF	\$5,463,000	New	2030-2040
County of San Benito	Local Streets & Roads - New Capacity	Union Road Widening (West) San Benito Street to Highway 156	Widen to 4-lane arterial with bicycle lanes. TIF	\$15,448,000	New	2030-2040
County of San Benito	Local Streets & Roads - New Capacity	Fairview Road Widening: McCloskey to SR 25	Widen to 4-lane arterial; construct new bridge south of Santa Ana Valley Road with bicycle lanes. TIF	\$20,790,000	New	2040-2050
County of San Benito	Local Streets & Roads - New Capacity	Shore Road Extension	4-Lane Arterial with Class II Bike Lanes.	\$20,350,000	New	unconstrained
County of San Benito	Local Streets & Roads - New Capacity	Enterprise Road Extension	Extend Enterprise Road westerly from Southside Road toward Union Road.	\$3,185,000	New	unconstrained
County of San Benito	Local Streets & Roads - New Capacity	Meridian Street Extension: 185 feet east of Clearview Rd.	Construct 4-lane road. Located in the City of Hollister and County with bicycle lanes. TIF	\$9,445,000	New	unconstrained
County of San Benito	Local Streets & Roads - New Capacity	Flynn Road Extension	San Felipe Rd. to Memorial Dr. north Extension. New roadway construction south of McCloskey Road with bicycle lanes. Located within the City of Hollister and County. TIF	\$7,709,000	New	unconstrained
County of San Benito	Bridge Improvement	Cienega Rd Bridge at Bird Creek Replacement	Creek Replacement	\$3,100,000	New	2025-2035

Agency	Project Category	Project Title	Project Description	Project Cost	New or Existing Project	Timeframe
County of San Benito	Bridge Improvement	New Idria rd. emergency Crossing Repair- Bridge Construction	Emergency Crossing Repair	\$2,890,000	New	2025-2035
County of San Benito	Transportation System Management	San Benito St - Nash to Union with Intersection Control	Intersection Control - Roundabout	\$8,500,000	New	unconstrained
County of San Benito	Active Transportation	Airline Highway Bike Path	Construct Class I bike path from Sunset Drive to existing Class I on Airline Highway (Tres Pinos Town).	\$42,000	New	2025-2035
County of San Benito	Active Transportation	Santa Ana Road/Buena Vista Road/North Street Bike Lane	Construct Class II Bike Lane, 3.97 miles, partially located in the City of Hollister.	\$118,000	New	2025-2035
County of San Benito	Active Transportation	Highway 156 Bike Lane	Class II, 6.88 miles, The Alameda (San Juan Bautista) to Buena Vista Road (Hollister).	\$205,000	New	2025-2035
County of San Benito	Active Transportation	Valley View Drive Bike Lane	Class II, .52 miles, Sunset Drive to Union Road.	\$9,000	New	2025-2035
County of San Benito	Active Transportation	The Alameda - Salinas Road Bike Route	Class III, .65 miles, 4th Street to Old Stagecoach Road.	\$9,000	New	2025-2035
County of San Benito	Active Transportation	Union Road Bike Route	Class III, 3.83 miles, Highway 156 to Cienega Road.	\$51,000	New	2025-2035
County of San Benito	Active Transportation	Buena Vista Road Bike Route	Class III, .74 miles, Proposed Class II on Buena Vista to Highway 156.	\$10,000	New	2025-2035
County of San Benito	Active Transportation	San Benito River Recreational Trail Phase 1	Construct a portion of recreational bicycle/pedestrian/equestrian trail along the San Benito River.	\$5,627,000	New	2030-2040
County of San Benito	Active Transportation	San Benito River Recreational Trail Phase 2	Construct a portion of recreational bicycle/pedestrian/equestrian trail along the San Benito River.	\$8,538,000	New	2040-2050
County of San Benito	Active Transportation	Union Pacific Railroad Multi-Use Path	Class I, 8.81 miles, Construct a multi-use path adjacent to the Union Pacific Railroad right of way.	\$7,800,000	New	2040-2050
County of San Benito	Active Transportation	Fallon Road Bike Route	Class III, 2.29 miles, Fairview Road to Frontage Road. Located in the City and County.	\$30,000	New	2025-2035
County of San Benito	Active Transportation	San Juan-Hollister Road Bike Lane	Striping a bike Lane on San Juan- Hollister Road.	\$10,000	New	2025-2035
County of San Benito	Bridge Improvement	Panoche Road Bridge (Bridge No. 43C0016)	Panoche Road over Tres Pinos Creek, 6 Mi. E of SH 25. Scour Countermeasure. Bridge No. 43C0016. HBP	\$3,700,000	New	2030-2040
County of San Benito	Bridge Improvement	Panoche Road Bridge (Bridge No. 43C0027)	Panoche Road , over Tres Pinos Creek, 12 miles west Little Panoche Road. Replace 1-lane bridge with 2-lane bridge. Bridge No. 43C0027. HBP	\$4,825,000	New	2030-2040
County of San Benito	Bridge Improvement	Rosa Morada Bridge	Rosa Morada Rd over Arroyo Dos Picachos, 0.6 Mi E Fairview Rd. Replace bridge (no added lane capacity) Bridge No. 43C0041. HBP	\$3,300,000	New	2030-2040

Agency	Project Category	Project Title	Project Description	Project Cost	New or Existing Project	Timeframe
County of San Benito	Bridge Improvement	Limekiln Road Bridge	Limekiln Rd over Pescadero Creek, 0.1 Mi S Cienega Rd. Replace 1-lane bridge with 2-lane bridge. Bridge No. 43C0054	\$2,800,000	New	2040-2050
County of San Benito	Bridge Improvement	Rocks Road Bridge	Rock Rd over Pinacate Rock Creek, East Little Merrill Rd. Replace 1-lane bridge with 2-lane bridge. Bridge No. 43C0053. HBP	\$3,500,000	New	2030-2040
County of San Benito	Bridge Improvement	Anzar Road Bridge	Anzar Rd over San Juan Creek, 0.35 Miles with San Juan Hwy R. Replace 2-lane with 2-lane bridge (no added capacity) Bridge No. 43C0039. HBP	\$2,870,000	New	2030-2040
County of San Benito	Transportation System Management	Fairview Road & Hillcrest Road Intersection	New signalization of future widening to 4-lane arterial (north&south legs) with future non-TIMF widening to 4-lane arterial (west leg only); 3 approaches. Turning lanes existing on all approaches, SB & NB through lanes will be constructed with Fairview Rd. widening. TIF	\$600,000	New	2030-2040
County of San Benito	Transportation System Management	Union Road & Fairview Road Intersection	New signalization of future widening to 4-lane arterial (north&south legs) with future new 4-lane arterial (west leg only); 3 approaches. Turning lanes on Fairview Rd.; turning lanes on Union Rd. Included as regional component of developer-constructed improvements. TIF	\$655,000	New	2030-2040
County of San Benito	Transportation System Management	Enterprise Road & Airline Highway (SR 25) Intersection	New signalization of future widening to 4-lane arterial (north & south legs) with 2-lane arterial; 4 approaches, EB & WB through lanes will be constructed with Airline Hwy Project with bicycle lanes. TIF	\$700,000	New	2030-2040
County of San Benito	Transportation System Management	McCloskey Road & Fairview Road Intersection	New signalization of 4-lane arterial with 2-lane local, 3 approaches. LTO on lanes 3 approaches, RTO on 2 approaches. TIF	\$734,000	New	2030-2040
County of San Benito	Transportation System Management	Meridian Street & Fairview Road Meridian Street Extension (Intersection)	New signalization of 4-lane arterial with 4-lane arterial: 3 approaches, turning lanes exist, through lane on Fairview will be constructed. TIF	\$600,000	New	2030-2040
County of San Benito	Transportation System Management	Fairview Road & Fallon Road Intersection	New signalization of 4lane arterial with 2-lane collector, 4 approaches. LTO & RTO on all approaches. TIF	\$3,400,000	New	2030-2040
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	San Benito County Local Street & Roadway Maintenance: 2035-2050	System preservation and maintenance - Lump Sum (includes multiple projects)	\$30,300,000	New	2035-2050
County of San Benito	Transportation System Management	Fairview Road & Airline Highway/SR 25 Intersection	New signalization of 4-lane arterial (east&west legs) with 4-lane arterial (north leg) & 2-lane (south leg). LTO & RTO existing on all approaches, EB & WB through lanes constructed. County and Caltrans. TIF	\$4,400,000	New	2030-2040
County of San Benito	Transportation System Management	SR 156 & Buena Vista Road Intersection	New signalization of new 2-lane collector with 4-lane arterial, LTO on 4 approaches. County and Caltrans. TIF	\$4,000,000	New	2030-2040

Agency	Project Category	Project Title	Project Description	Project Cost	New or Existing Project	Timeframe
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	John Smith Realignment at Fairview Intersection	This project will realign John Smith Road to intersect Fairview Road at St. Benedict Way and add left and right turn lanes into John Smith Road.	\$2,200,000	New	unconstrained
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	Carr Avenue Bridge Project	Potential bridge replacement. The bridge is located on Carr Avenue. 0.23 miles east from Carpenteria Road intersection.	\$3,000,000	New	unconstrained
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	Shore Rd Bridge over Tequisquito	Fdn Repair	\$2,300,000	New	unconstrained
County of San Benito	Transportation System Management	Shore Road/Frazier Lake Intersection	Intersection Improvements	\$3,185,000	New	unconstrained
County of San Benito	Transportation System Management	Fairview/Acquistace/Comstock Intersection	Intersection Improvements	\$2,755,000	New	unconstrained
County of San Benito	Highway - Operations & Maintenance	Barrier Rail Replacement - HSIP	Barrier Rail Replacement	\$1,104,000	New	2030-2040
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	2024 Citywide Roadway Improvement Plan	This project includes pavement grind and overlays, slurry seals, re-striping, driveway replacement, safety improvements, and ADA ramp upgrades in various areas.	\$8,278,000	New	2025-2035
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	Section 1 Road Rehabilitation Project - Cape Seal	Cape Seal project for approximately 157,333 square yards of roadways in the western section of the City scoring 3 or 4 in the pavement evaluation report	\$6,800,000	New	2025-2035
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	Section 2 Road Rehabilitation Project - Cape Seal	Cape Seal project for approximately 4.6 miles of roadways in this section of the City scoring 3 or 4 in the pavement evaluation report prepared in 2021	\$5,175,000	New	2025-2035
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	Section 1 Grind and Overlay Road Rehabilitation Project	Grind and overlay project for approximately 70,720 square feet of roadways in the western section of the City with a pavement index of 5 from the pavement evaluation from 2021	\$942,000	New	2025-2035
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	Section 2 Grind and Overlay Road Rehabilitation Proejct	Grind and overlay project for approximately 0.5 miles of roadways in this section of the City with a pavement index of 5 from the pavement evaluation from 2021	\$1,038,000	New	2025-2035
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	2027 City Wide Roadway Improvement	The work to be performed includes, cold plane and HMA overlay, slurry seal, signing and striping improvements, concrete curb, curb ramps, sidewalk, drainage improvements.	\$2,000,000	New	2025-2035
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	North Gateway Beautification Project (San Felipe Road)	The work to be performed includes, cold plane and HMA overlay, slurry seal, signing and striping improvements, concrete curb, curb ramps, sidewalk, drainage improvements.	\$8,000,000	New	2025-2035
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	Section 3 Road Rehabilitation Project - Cape Seal	Cape seal project fo approximately 6.4 miles of roadways in this section of the City scoring 3 or 4 in the pavement evaluation report prepared in 2021	\$10,000,000	New	2025-2035
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	2029 City Wide Roadway Improvement Project	The work to be performed includes, but is not necessarily limited to base failure repair, cold plane and HMA overlay, slurry seal, signing and striping improvements, concrete curb, curb ramps, sidewalk, drainage improvements.	\$2,000,000	New	2025-2035

Agency	Project Category	Project Title	Project Description	Project Cost	New or Existing Project	Timeframe
County of San Benito	Bridge Improvement	4th Street/San Juan Bridge	Rehabilitate bridge and construct pedestrian pathway	\$25,000,000	New	unconstrained
County of San Benito	Local Streets & Roads - Maintenance & Rehabilitation	West Gateway Improvement Project	Streetscape and intersection improvements.	\$4,850,000	Existing	2030-2040
County of San Benito	Local Streets & Roads - New Capacity	Westside Boulevard Extension	Construct 2-lane road. Westside Boulevard Extension: Nash rd. to Southside rd / San Benito st. Intersection with bike lanes. TIF	\$13,360,000	Existing	2030-2040
County of San Benito	Active Transportation	Sunnyslope Road Bike Lane	Construct Class II bike lane from Cerra Vista to Memorial Drive	\$21,000	Existing	2025-2035
County of San Benito	Active Transportation	South St/Hillcrest Bike Lane	Construct Class II bike lane from McCray st to proposed Class II on Hillcrest Road.	\$14,000	Existing	2025-2035
County of San Benito	Active Transportation	Sunset Drive Bike Route	Construct Class III bike route from Cerra Vista Rd. to Airline Highway.	\$11,000	Existing	2025-2035
County of San Benito	Active Transportation	Hillcrest Road Bike Lane	Construct Class II bike lane from Fairview rd. to proposed Class III bike route on Hillcrest rd.	\$53,000	Existing	2025-2035
County of San Benito	Active Transportation	Monterey Street Bike Route	Construct Class III bike route from Nash Rd. to 4th Street.	\$14,000	Existing	2025-2035
County of San Benito	Active Transportation	McCray Street Bike Lane	Class II, .61 miles, Hillcrest to Santa Ana Road	\$18,000	Existing	2025-2035
County of San Benito	Active Transportation	Cerra Vista Bike Route	Class III, .73 miles, Union Road to Sunnyslope Road	\$10,000	Existing	2025-2035
County of San Benito	Active Transportation	Hawkins Street Bike Route	Class III, .45 miles, Monterey Street to Prospect Avenue	\$6,000	Existing	2025-2035
County of San Benito	Active Transportation	Clearview Drive Bike Route	Class III, 1.15 miles, Sunset Drive to Meridian Street. Tier 2	\$15,000	Existing	2025-2035
County of San Benito	Active Transportation	Steinbeck Drive Bike Route	Class III, .10 miles, Line Street to Westside Boulevard	\$1,000	Existing	2025-2035
San Benito County Local Transportation Authority	Active Transportation	Meridian Road Bike Route	Class III, .47 miles, end of Meridian to Memorial Drive.	\$6,000	Existing	2025-2035
San Benito County Local Transportation Authority	Active Transportation	Beverly Drive Bike Route	Class III, .53 miles, Sunnyslope Road to Hillcrest Road.	\$7,000	Existing	2025-2035
San Benito County Local Transportation Authority	Active Transportation	Westside Boulevard Bike Lane	Class II, .28 miles, between South Street and Jan Ave.	\$5,000	Existing	2025-2035
San Benito County Local Transportation Authority	Local Streets & Roads - New Capacity	Memorial Drive North Extension: Santa Ana Road to Flynn Road/Shelton Intersection	Construct New 4 lane road and extension with bicycle lanes. TIF	\$13,842,000	Existing	2030-2040
San Benito County Local Transportation Authority	Local Streets & Roads - New Capacity	Pacific Way (New Road): San Felipe Rd. to Memorial Dr.	New 2-lane road from San Felipe Rd. to future Memorial Dr. north extension with bicycle lanes. TIF	\$7,412,000	Existing	2030-2040

Agency	Project Category	Project Title	Project Description	Project Cost	New or Existing Project	Timeframe
San Benito County Local Transportation Authority	Transportation System Management	Westside Boulevard & Nash Road Westside Boulevard Extension (Intersection)	New signalization of 2-lane collector south leg (westside extension), existing 4-lane north leg with existing 2-lane local; 4 approaches, turning lanes will be added.	\$575,000	Existing	2030-2040
San Benito County Local Transportation Authority	Active Transportation	Complete Streets Project for Nash/Tres Pinos/Sunnyslope Roads and McCray Street	Complete street segments include: sidewalks, bike lanes, curb extensions, median islands, narrower travel lanes, roundabouts, and more.	\$6,760,000	Existing	2030-2040
San Benito County Local Transportation Authority	Transportation System Management	South Street and Westside Boulevard Intersection	New Signalization of 4 lane collector with 2 lane collector; 4 approaches, retain current lane configuration	\$550,000	Existing	2025-2035
San Benito County Local Transportation Authority	Transportation System Management	Fourth Street (San Juan Road) & West Street or Monterey Street Intersection	New signalization of 2-lane collector with 2-lane local; 4 approaches, retain current lane configuration. TIF	\$400,000	Existing	2030-2040
San Benito County Local Transportation Authority	Transportation System Management	Memorial Drive and Hillcrest Road Intersection	New signalization of 4-lane arterial with 4-lane arterial, 4 approaches. Existing lane configuration to remain with bicycle lanes. TIF	\$700,000	Existing	2030-2040
San Benito County Local Transportation Authority	Transportation System Management	Gateway Drive and San Felipe Road Intersection	New signalization of new 2-lane collector with 4-lane arterial; 3 approaches, LTO's exist. TIF	\$1,700,000	Existing	2030-2040
SBCOG	Transportation System Management	Rancho Drive and East Nash (Tres Pinos Road) Intersection	New Roundabout. TIF	\$700,000	Existing	2030-2040
SBCOG	Local Streets & Roads - Maintenance & Rehabilitation	Buena Vista Traffic Calming Project	Physical design and other measures put in place on existing roads to reduce vehicle speed and improve safety for pedestrians and cyclists	\$1,000	Existing	2025-2035
SBCOG	Local Streets & Roads - Maintenance & Rehabilitation	City of Hollister Local Street and Roadway Maintenance: 2035-2050	System preservation and maintenance - Lump Sum (includes multiple projects)	\$68,040,000	Existing	2035-2050



STAFF REPORT

Information

Prepared By: Samuel Borick,
Transportation Planner

Subject: U.S. 101/SR 156 Southbound On-
Ramp Investigation

Agenda Item No. 13

Approved By: Binu Abraham, Executive
Director

Meeting Date: December 16, 2024

Recommendation:

RECEIVE information on the U.S. 101/SR 156 Southbound On-Ramp Investigation.

Summary:

The Council of San Benito County Governments (SBCOG) Board had requested that Caltrans perform an analysis of the U.S. 101/SR 156 Southbound On-Ramp. Caltrans performed the requested analysis and is now sharing its findings for further discussion and funding consideration.

A potential U.S. 101/SR 156 Southbound On-Ramp Project can only be completed through partnering with a local agency such as SBCOG.

Financial Impact:

None

Attachments:

1. U.S. 101/SR 156 Southbound On-Ramp Investigation



State Route 156 to US 101 – Southbound On-Ramp

Option A:

Reconfigure the ramp for a future one lane ramp meter, add a 1,410-foot acceleration lane and 600-foot merging taper.

Cost estimate =
\$3,170,000 (\$3,800,000 escalated)

Requires approximately \$2.55 Million of partnering funds

Option B:

Reconfigure the ramp for a future restrictive one lane ramp meter, add a 500-foot auxiliary lane and a 600-foot merging taper.

Cost estimate =
\$2,070,000 (\$2,490,000 escalated)

Requires approximately \$1.25 Million of partnering funds



*Not to scale; this graphic is to show the relative difference in approximate lengths of these options for reference only



PROJECT UPDATE - SAN BENITO COUNTY

PREPARED FOR THE DECEMBER 16 COUNCIL OF SAN BENITO COUNTY GOVERNMENTS MEETING

Agenda Item:14

CONSTRUCTION PROJECTS								
Project	Location/Post Mile (PM)	Description	Construction Timeline	Construction Cost	Funding Source	Project Manager	Contractor	Comments
1	SR 156 Improvement Project (34490)	In and near San Juan Bautista, from The Alameda to slightly east of Fourth Street (PM 3.0/R8.2)	Construct four-lane expressway	August 2022 - Fall 2025	\$89.7 million	STIP/Local	Terry Thompson	Teichert Construction Construction activities continue. Mitchell Rd was open to traffic on December 3 rd .
2	SR 25 Highway Maintenance (1P580)	From SR 198 in Monterey County to approximately 2 miles north of Coalinga Road (PM MON 0.0 / SBT 17.0)	Chip seal improvements	August 2024 – November 2024	N/A	Highway Maintenance	Mark Cresswell	N/A Project completed. Project will be removed from the next Project Update report in January.
3	US 101 Rocks Road Tree Removal (1S010)	US 101 in San Benito County near Rocks Road (PM SBT 1.2/2.1)	Remove trees	October 2024 - December 2024	\$2.6 million	SHOPP	Lisa Lowerison	Community Tree Services Construction activities continue. The purpose of this project is to improve safety for the traveling public by eliminating the potential for trees and debris falling onto the roadway. Work activities also include environmental monitoring, site restoration, and erosion control.



PROJECT UPDATE - SAN BENITO COUNTY

PREPARED FOR THE DECEMBER 16 COUNCIL OF SAN BENITO COUNTY GOVERNMENTS MEETING

PROJECTS IN DEVELOPMENT									
Project	Location/Post Mile (PM)	Description	Construction Timeline	Construction Cost	Funding Source	Project Manager	Phase	Comments	
4	SR 156/Alameda EB Right-Turn Channelization (1P300)	In San Juan Bautista at the intersection of SR 156 and The Alameda (PM 2.9/3.1)	Installation of eastbound right-turn channelization from SR 156 onto the Alameda	Summer 2025	TBD	Oversight/Local	Terry Thompson	PS&E	Caltrans is actively collaborating with the City's design team regarding adjacent/affected property owners. The City's design team has prepared the 3rd PS&E submittal and anticipates completing the Caltrans DEER review in Early 2025
	SR 25 Expressway Conversion - San Felipe, Segment 1 (48541)	San Felipe Road to 0.3 miles north of Hudner Lane (0.8 mi west of SR 25 to 0.5 miles east of SR 25)	Conversion of 2-lane conventional highway to a 4-lane expressway	N/A	N/A	Local	Terry Thompson	PA&ED	Caltrans and SBCOG are analyzing a range of alternatives that align with SB743 VMT guidelines. The community was invited to participate in four public scoping meetings held during the month of November.
	US 101/ Rocks Road Wildlife Connectivity Project (1Q260)	In San Benito County in the Aromas Hills (PM 0.0/2.8)	Construct a wildlife crossing to connect important habitat on both sides of US 101 and improve safety for drivers and wildlife	TBD	TBD	Other	Terry Thompson	PA&ED	Environmental Studies are underway and design work on the project is proceeding. The Wildlife Conservation Board has provided Grant Funding for this project. Caltrans staff provided tour to National Wildlife Federation in August.



PROJECT UPDATE - SAN BENITO COUNTY

PREPARED FOR THE DECEMBER 16 COUNCIL OF SAN BENITO COUNTY GOVERNMENTS MEETING

ACRONYMS USED IN THIS REPORT:

ADA	Americans with Disabilities Act	SHOPP	State Highway Operation and Protection Program
CEQA	California Environmental Quality Act	SR	State Route
CMAQ	Congestion Mitigation Air Quality	STIP	State Transportation Improvement Program
CMIA	Corridor Mobility Improvement Account	TBD	To Be Determined
CTC	California Transportation Commission	TMS	Traffic Management System
DEER	Design Engineering Evaluation Report	VMT	Vehicle Miles Traveled
ED	Environmental Document		
EIR	Environmental Impact Report		
PA&ED	Project Approval and Environmental Document		
PID	Project Initiation Document		
PM	Post Mile		
PS&E	Plans, Specifications, and Estimates		
RTL	Ready to List		
RW	Right of Way		
SB1	Senate Bill 1, the Road Repair and Accountability Act of 2017		
SCL	Santa Clara County Line		

Caltrans Project Update San Benito County



ID	Project	Description
1	SR 156 Improvement Project	Construct four-lane expressway
2	SR 25 Highway Maintenance	Chip seal improvements
3	US 101 Rocks Road Tree Removal	Remove trees
4	SR 156/Alameda EB Right Turn Channelization	Installation of eastbound right-turn channelization from SR 156 onto the Alameda
5	SR 25 Expressway Conversion - Segment 1	Conversion of 2-lane conventional highway to a 4-lane expressway
6	US 101/ Rocks Road Wildlife Connectivity Project	Identify wildlife crossing opportunities

