



# Adopted Budget Fiscal Year 2025 – 2026

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# COUNCIL OF SAN BENITO COUNTY GOVERNMENTS

## Adopted Budget

### Fiscal Year 2025 - 2026

*Published by Order of the:*  
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Adopted: June 19, 2025

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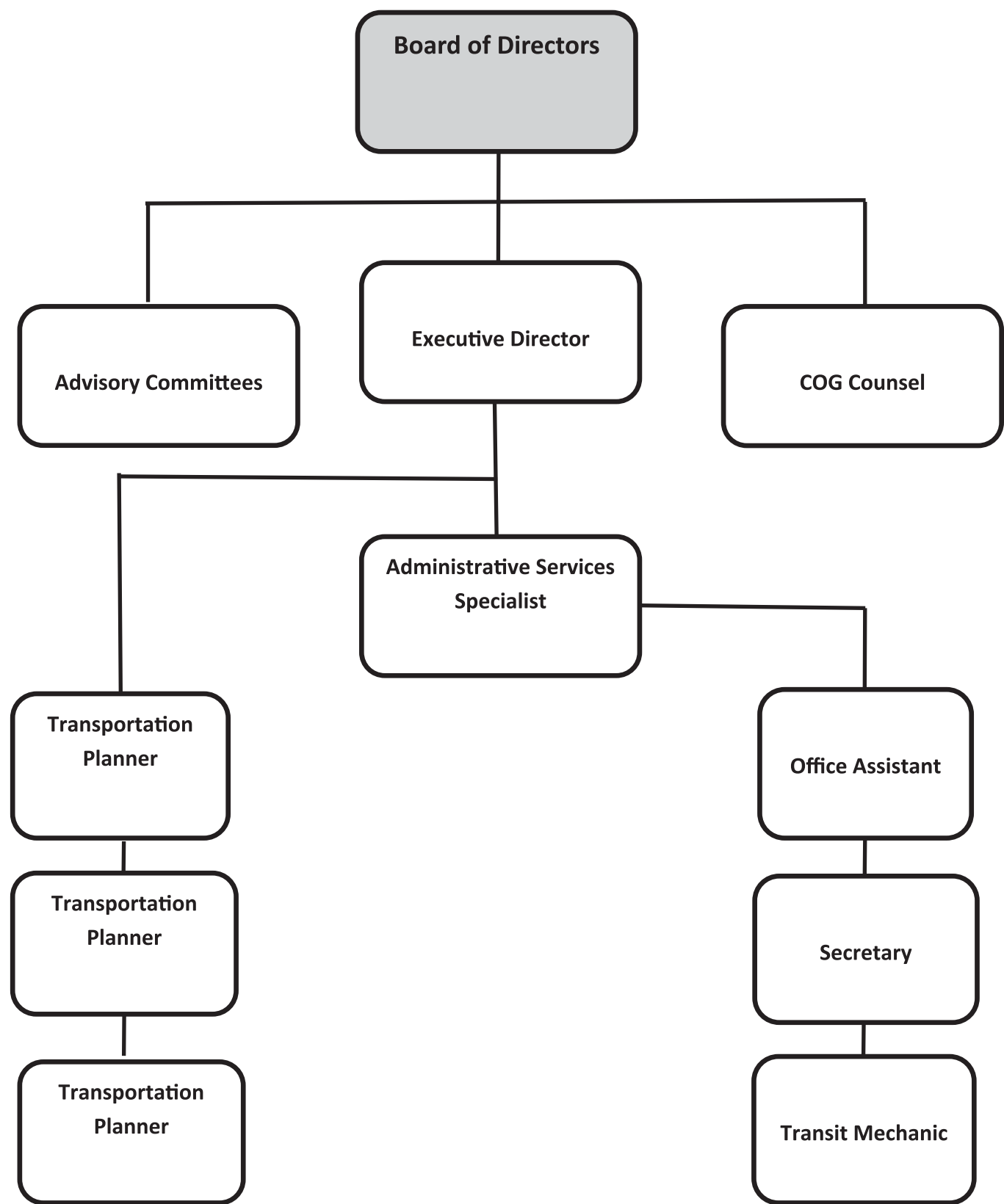
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# Council of San Benito County Governments

## Organizational Chart





#### Mission:

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

## Executive Summary

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

This Budget continues the goal of prudent and conservative fiscal management. This Budget is balanced and uses adequate revenues to match only necessary expenditures.

## Budget Goals and Objectives

The Council of San Benito County Governments' goals and objectives for the FY 2025/2026 Budget are to continue funding the federal and state transportation plans and programs and coordinate with various federal, state, regional and local agencies on transportation projects and programs.

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

## Work Program

Highlights of the FY 2025/2026 Council of San Benito County Governments Budget include:

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

## Staffing

Council of San Benito County Government Budget includes funding for eight Full-Time Equivalent positions: Executive Director, Administrative Services Specialist, three transportation planners, Secretary, Office Assistant, and Transit Mechanic. One Transportation Planner position is currently vacant.

## Budget Detail

The FY 2025/2026 Budget includes ten accounts. These separate accounts make up the total of the SBCOG Budget. These accounts include:

- |  |  |
|--|--|
| * State Transit Assistance   | * Highway 25 Safety                        |
| * Local Transportation Fund  | * Vanpool Program                          |
| * Rideshare Program  | * Transportation Planning State Subvention |
| * Council of Governments Administration  | * Low Carbon Transit Operations Program    |
| * Transit and Intercity Rail Capital Program (TIRCP) and Zero Emission Transit Capital Program (ZETCP) | * Measure G                                |

In fiscal year 2024-2025, the Measure A Authority Advisory Board was dissolved by resolution 24-05. The Measure A sales tax was no longer in effect, all funds had been expended, and all projects contemplated within the ordinance, with the exception of one, had been completed.

In fiscal year 2024-2025 a new fund was opened for the Transit and Intercity Rail Capital Program (TIRCP) and Zero Emission Transit Capital Program (ZETCP) funds which are to be directed to transit capital projects and transit operations.

## Account Organization

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

In addition, the Budget shows detailed information about the previous year's budget with anticipated revenue receipts and expected spending to June 30, 2025. The Budget also includes a column with anticipated revenues for the next budget year, FY 2026/2027. Finally, the Budget includes a column showing the change from the previous year's adopted budget.

## Expenditure Summary

**The Council of San Benito County Governments total budget for FY 2024/2025 is \$6,297,234.** There is an additional \$932,834 budgeted for Measure G which will be covered below in the *Measure G* section. The FY 2025/2026 SBCOG Budget has increased by 59% compared to the FY 2024/2025 Budget.

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Personnel costs for planning and administrative purposes total \$468,670, a 1% decrease over the previous year's budget.

Service and Supplies total \$535,056, a 20% decrease over last year. This category includes those necessary purchases to support planning and project delivery. The largest changing being in the COG Administration account for the SBCOG contribution to the County of San Benito cost allocation plan which fluctuates annually based on the previous years expenditures.

Contracts account for \$2,089,931, a \$1.6 million increase over last year. The largest change related to the allocation of TIRCP and ZETCP funding for transit capital projects and operations. This category includes reoccurring contracted services for the annual financial audit, Airport Land Use Commission (ALUC) consultation services, a contract with the Association of Monterey Bay Area Governments (AMBAG), and County Geographic Information System (GIS) Program.

The fiscal year 2026 SBCOG budget does not include any Capital expenses.

This budget reflects fund transfers in the amount of \$3.2 million. This includes a transfer to the Local Transportation Authority for public transit operations and a transfer to the COG Administration account which are both funded by the Transportation Development Act (TDA).

### Revenue Summary

Revenues in the FY 2025/2026 Budget total \$33,015,517.

For FY 2025/2026, the SBCOG budget estimates revenue of \$679,937 in State Transit Assistance funds. The State Transit Assistance funds are projected to be 14% lower than what was received last fiscal year based on current State estimates. These funds will be claimed by the Local Transportation Authority through the Transportation Development Act process.

Local Transportation Funds are provided to the Council of Governments under the Transportation Development Act. These funds are generated locally through a ¼ cent sales tax. The estimated revenue for these funds is \$2,726,127 which is 3% more than the LTF revenue received in FY 25.

Other significant revenue sources include the Transit and Intercity Rail Capital Program (TIRCP) and Zero Emission Transit Capital Program (ZETCP), Planning, Programming, and Monitoring (PPM), Rural Planning Assistance, and Regional Surface Transportation Program, and other grant specific funds.

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**Measure G**

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

The revenue from the sales tax measure is projected at \$13.9 million for FY 25/26 which is approximately the same as last fiscal year based on current sales tax projections.

Expenditures are budgeted at \$932,834 which includes personnel costs for program administration, service and supplies expenses including insurance, legal counsel, and other program expenses. Contracts related to Measure G include engineering support services, financial services, and other contracts as needed. The Other category consisted of allocations to the local agencies for street and road improvements. As of June 30, 2024, these payments have stopped but SBCOG will be revisiting the Board adopted strategic plan and funding strategy in FY 26.

**Transit and Intercity Rail Capital Program (TIRCP) and Zero Emission Transit Capital Program (ZETCP)**

The Council of Governments CalSTA approved SBCOG's allocation request for Transit and Intercity Rail Capital Program (TIRCP) and Zero Emission Transit Capital Program (ZETCP) funding.

TIRCP 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 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).

CalSTA approved SBCOG's project list and allocation request in 2024.

**Budget Summary**

The Council of Governments FY 2025/2026 Budget is balanced. The Budget supports the policies of the Board of Directors to complete projects and plan for the transportation needs of the community.



**COUNCIL OF GOVERNMENTS  
BUDGET - FY 2025/26  
REVENUE SUMMARY**

REVENUE DESCRIPTION	Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
<b>Local Transportation Fund (629.95.7310)</b>					
LTF Balance (Carryover)	9,243,570	9,506,568	10,926,632	11,237,816	1,683,062
340.101 TDA 2% Reserved for Bike/Ped.	872,583	875,490	930,012	984,535	57,429
541.001 LTF Interest Revenue	240,000	347,083	357,495	368,220	117,495
550.102 General Sales Tax (1/4%) LTF	2,588,313	2,646,725	2,726,127	2,807,911	137,814
Set aside Local Streets & Roads(carry over)	1,241,578	1,241,578	1,241,578	1,241,578	-
<b>Total</b>	<b>14,186,044</b>	<b>14,617,444</b>	<b>16,181,845</b>	<b>16,640,060</b>	<b>1,995,801</b>
<b>PTMISEA (628.95.74001)</b>					
551.401 PTMISEA (Proposition B) (carryover PY)	250,336	-	-	-	(250,336)
551.401 OES (Carryover-Prop 1B Grants)	-	-	-	-	-
551.401 Fund Balance (Interest Carryover)	27,072	-	-	-	(27,072)
551.401 Interest Revenue	-	-	-	-	-
<b>Total</b>	<b>277,408</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(277,408)</b>
<b>Transportation Planning State Subvention (628.95.7390)</b>					
551.405 STIP Planning, Programming, & Monitoring	37,000	37,000	58,000	58,000	21,000
551.405 STIP - FTA CRRSAA	-	-	-	-	-
551.407 Rural Planning Assistance	487,500	294,000	598,000	478,000	110,500
551.401 Regional Early Action Planning (REAP)	-	-	-	-	-
570.001 Other Revenue Contributions	2,947	3,274	3,274	-	327
570.014 RSTP From Previous years- Held for Others	3,830,350	1,916,014	2,787,835	3,637,835	(1,042,515)
551.412 RSTP Exchange	850,000	871,821	850,000	850,000	-
Fund Balance (carry over previous years)	1,583,057	1,839,788	2,014,004	1,502,210	430,947
541.001 Interest Revenue	150,000	174,216	175,000	180,000	25,000
<b>Total</b>	<b>6,940,854</b>	<b>5,136,113</b>	<b>6,486,113</b>	<b>6,706,045</b>	<b>(454,741)</b>
<b>State Transit Assistance (629.95.7300)</b>					
551.406 STA Revenue	797,617	698,404	679,937	700,335	(117,680)
State of Good Repair ( And carryover of SGR)	110,814	551,367	238,833	121,459	128,019
541.001 STA Interest Revenue	2,200	11,368	10,000	10,000	7,800
<b>Total</b>	<b>910,631</b>	<b>1,261,139</b>	<b>928,770</b>	<b>831,794</b>	<b>18,139</b>

	Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
<b>COG Administration (628.95.7340)</b>					
576.012 OPEB revenue	14,000	14,000	15,391	16,160	1,391
Misc. (carry over)	9,000	9,000	-	-	-
561.904 ALUC Fees	2,100	1,200	2,000	2,000	(100)
570.001 Contributions (LTF)	915,651	690,642	523,277	438,888	(392,374)
<b>Total</b>	<b>940,751</b>	<b>714,842</b>	<b>540,668</b>	<b>457,048</b>	<b>(391,083)</b>
<b>Travel Demand Management (TDM) Rideshare Fund (628.95.7330)</b>					
556.310 CMAQ Rideshare	-	-	-	-	-
570.012 Donations/Balance	4,000	323	10,256	10,769	6,256
<b>Total</b>	<b>4,000</b>	<b>323</b>	<b>10,256</b>	<b>10,769</b>	<b>6,256</b>
<b>LCTOP (628.95.7325)</b>					
541.001 Interest	40	2,080	2,080	2,142	2,040
570.101 Carry Over Previous Years	6,282	-	-	-	(6,282)
551.401 State Grant Misc	157,268	176,676	172,900	178,087	15,632
<b>Total</b>	<b>163,590</b>	<b>178,756</b>	<b>174,980</b>	<b>180,229</b>	<b>11,390</b>
<b>Hwy 25 Safety (628.95.7360)</b>					
541.001 Interest Revenue	4,000	11,388	10,000	10,000	6,000
564.501 Copies	-	-	-	-	-
570.014 Reimbursement from Caltrans	-	-	-	-	-
570.014 Contributions (RDA)Balance	195,367	255,633	267,021	-	71,654
<b>Total</b>	<b>199,367</b>	<b>267,021</b>	<b>277,021</b>	<b>10,000</b>	<b>77,654</b>
<b>Travel Demand Management (TDM) Vanpool Administration Account (628.95.7370)</b>					
542.010 Passenger Lease Fees	-	-	-	-	-
541.001 Interest	500	1,200	1,000	800	500
350.101 Carryover from previous years & sale of van	28,664	23,942	25,142	7,437	(3,522)
<b>Total</b>	<b>29,164</b>	<b>25,142</b>	<b>26,142</b>	<b>8,237</b>	<b>(3,022)</b>
<b>Transit and Intercity Rail Capital Program (TIRCP) &amp; Zero Emission Transit Capital Program (ZETCP) (628.95.7405)</b>					
541.001 Interest	320,000	320,000	300,000	400,000	(20,000)
551.101 Grant Revenue State Aid- Grants (TIRCP)	3,609,072	3,609,072	3,617,427	-	-
551.401 Grant Revenue State Misc. (ZETCP)	348,002	348,002	195,221	195,221	-
350.101 Carryover from previous years	-	-	4,277,074	6,978,843	4,277,074
<b>Total</b>	<b>4,277,074</b>	<b>4,277,074</b>	<b>8,389,722</b>	<b>7,574,064</b>	<b>4,257,074</b>
<b>TOTAL COG REVENUES</b>	<b>61,274,612</b>	<b>64,681,257</b>	<b>33,015,517</b>	<b>99,347,644</b>	<b>24,632,120</b>
<b>TOTAL LTA REVENUES</b>	<b>3,158,872</b>	<b>3,220,804</b>	<b>3,747,998</b>	<b>3,974,522</b>	<b>589,126</b>
<b>TOTAL SAFE REVENUES</b>	<b>339,793</b>	<b>364,867</b>	<b>405,586</b>	<b>447,504</b>	<b>65,793</b>
<b>TOTAL REVENUES</b>	<b>64,773,277</b>	<b>68,255,863</b>	<b>89,907,146</b>	<b>103,770,438</b>	<b>25,287,295</b>

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

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

**Acronyms Summary:**

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

**Council of Governments**  
**BUDGET FY 2025/26**  
**Expenditure Summary and Revenue Summary**

EXPENDITURE DESCRIPTION	Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
<b>EXPENDITURE DESCRIPTION</b>					
Personnel	474,326	474,326	468,670	477,436	(5,656)
Services & Supplies	674,169	686,207	535,056	450,733	(139,113)
Contracts	442,838	50,000	2,089,931	300,000	1,647,093
Capital	230,000	-	-	-	(230,000)
Other	2,502,375	2,815,410	3,203,578	3,554,766	701,203
<b>TOTAL EXPENDITURES</b>	<b>4,323,708</b>	<b>4,025,943</b>	<b>6,297,234</b>	<b>4,782,934</b>	<b>1,973,526</b>
<b>REVENUES</b>					
See Revenue Sheet for detail	26,735,824	25,787,212	32,492,240	31,979,359	5,909,842
Operating Transfers Received	915,651	690,642	523,277	457,048	(392,374)
<b>TOTAL REVENUES</b>	<b>27,651,475</b>	<b>26,477,854</b>	<b>33,015,517</b>	<b>32,436,407</b>	<b>5,517,468</b>
<b>TOTAL PROPOSED BUDGET</b>	<b>4,323,708</b>	<b>4,025,943</b>	<b>6,297,234</b>	<b>4,782,934</b>	<b>1,973,526</b>

**The Council of Governments budget accounts include:**

- |  |  |
|--|--|
| <ul style="list-style-type: none"> <li>1. Local Transportation Fund (629.7310)</li> <li>2. State Transit Assistance (629.7300)</li> <li>3. Low Carbon Transit Operations Program (628.7325)</li> <li>4. Rideshare Program (628.7330)</li> <li>5. Council of Governments Administration (628.7340)</li> </ul> | <ul style="list-style-type: none"> <li>6. Vanpool Program (628.7370)</li> <li>7. Highway 25 Safety Program (628.7360)</li> <li>8. Transportation Planning State Subvention (628.7390)</li> <li>9. Measure G (634.7390)</li> <li>10. Transit and Intercity Rail Capital Program &amp; Zero Emission Transit Capital Program (628.7390)</li> </ul> |
|--|--|

**BUDGET NOTES**

**Personnel**

SBCOG salaries to support all agency programs.

**Total**      **468,670**

**Services and Supplies**

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

**Total**      **535,056**

**Contracts**

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

**Total**      **2,089,931**

**Capital**

No capital expenses proposed in this draft budget.

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**Other**

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

**Total**      **3,203,578**

**TOTAL PROPOSED BUDGET**      **6,297,234**

**Measure G**  
**BUDGET FY 2025/26**  
**Expenditure Summary and Revenue Summary**

<b>EXPENDITURE DESCRIPTION</b>	<b>Adopted Budget FY 20/21</b>	<b>Estimated Actual to June 30, 2025</b>	<b>Proposed Budget FY 25/26</b>	<b>Budget Estimate for FY 26/27</b>	<b>Variance FY 24/25 FY 25/26</b>
<b>EXPENDITURE DESCRIPTION</b>					
Personnel	84,984	84,984	92,844	-	7,860
Services & Supplies	78,804	67,209	39,990	41,990	(38,814)
Contracts	120,000	73,753	800,000	108,000	680,000
Capital	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>283,788</b>	<b>225,946</b>	<b>932,834</b>	<b>149,990</b>	<b>649,046</b>
<b>REVENUES</b>					
See Revenue Sheet for detail	34,542,788	38,894,368	53,271,323	67,379,054	18,728,535
Operating Transfers Received			-	-	-
<b>TOTAL REVENUES</b>	<b>34,542,788</b>	<b>38,894,368</b>	<b>53,271,323</b>	<b>67,379,054</b>	<b>18,728,535</b>
<b>FUND BALANCE</b>			<b>52,338,489</b>	<b>149,990</b>	

**Council of San Benito County  
Governments**

**Adopted Budget  
Fiscal Year 2025/2026**

**COUNCIL OF GOVERNMENTS - STATE TRANSIT ASSISTANCE (STA)**  
**BUDGET - FY 2025/26**  
**EXPENDITURES**

EXPENDITURE DESCRIPTION		Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
<b>Personnel</b>						
610.905	Salaries	-	-	-	-	-
623.510	Administrative Support	-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Services and Supplies</b>						
619.126	Magazines and Subscriptions	-	-	-	-	-
619.130	Clothing and Safety	-	-	-	-	-
619.132	Communications	-	-	-	-	-
619.138	Computer Maintenance	-	-	-	-	-
619.140	Computer Supplies	-	-	-	-	-
645.701	General Insurance	-	-	-	-	-
619.152	Maintenance of Equipment	-	-	-	-	-
619.154	Maintenance of Equipment - Oil and Gas	-	-	-	-	-
619.158	Maintenance of Structures and Grounds	-	-	-	-	-
619.280	Marketing	-	-	-	-	-
619.164	Medical/Dental/Lab Supplies and Services	-	-	-	-	-
619.166	Membership Dues	-	-	-	-	-
619.168	Office Furniture under \$700	-	-	-	-	-
619.170	Office Equipment under \$300	-	-	-	-	-
619.176	Special Project Supplies -Supplies	-	-	-	-	-
619.174	Supplies	-	-	-	-	-
619.172	Postage and Delivery	-	-	-	-	-
619.210	Legal	-	-	-	-	-
619.212	Accounting	-	-	-	-	-
619.222	Other Consultants	-	-	-	-	-
619.180	Public and Legal Notices	-	-	-	-	-
619.184	Rent Equipment	-	-	-	-	-
619.186	Rent Structures	-	-	-	-	-
619.190	Small Tools	-	-	-	-	-
619.268	Special Dept Expense - Other	-	-	-	-	-
619.196	Travel Lodging	-	-	-	-	-
619.198	Travel Meals	-	-	-	-	-
619.194	Training	-	-	-	-	-
619.200	Travel Transportation	-	-	-	-	-
619.306	Utilities	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Contracts</b>						
619.250	Special Dept Expense - Contracts	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Capital</b>						
650.304	Furniture and Fixtures	-	-	-	-	-
650.302	Equipment other than Computer	-	-	-	-	-
650.303	Computer Hardware	-	-	-	-	-
650.301	Automobiles, Trucks, Vans	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Other</b>						
640.513	Operating Transfers (STA to LTA)	799,553	799,553	<b>689,937</b>	710,635	(109,616)
640.513	Operating Transfers (SGR to LTA)	111,078	427,455	<b>238,833</b>	121,449	127,755
	<b>Total</b>	<b>910,631</b>	<b>1,227,008</b>	<b>928,770</b>	<b>832,084</b>	<b>18,139</b>
<b>TOTAL PROPOSED BUDGET</b>		<b>910,631</b>	<b>1,227,008</b>	<b>928,770</b>	<b>832,084</b>	<b>18,139</b>

**COUNCIL OF GOVERNMENTS - STATE TRANSIT ASSISTANCE (STA)**  
**BUDGET - FY 2025/26**  
**REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION		Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
541.001	STA Interest Revenue	2,200	11,368	10,000	10,000	7,800
	State of Good Repair (and carryover SGR)	110,814	551,367	238,833	121,459	128,019
551.406	STA Revenue	797,617	698,404	679,937	700,335	(117,680)
<b>TOTAL REVENUE</b>		<b>910,631</b>	<b>1,261,139</b>	<b>928,770</b>	<b>831,794</b>	<b>18,139</b>
<b>TOTAL BUDGET</b>		<b>910,631</b>	<b>1,227,008</b>	<b>928,770</b>	<b>832,084</b>	<b>18,139</b>

EXPENDITURES VS REVENUES		Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
Personnel		-	-	-	-	-
Services & Supplies		-	-	-	-	-
Contracts		-	-	-	-	-
Capital		-	-	-	-	-
Other (LTA)		910,631	1,227,008	928,770	832,084	18,139
<b>TOTAL EXPENDITURES</b>		<b>910,631</b>	<b>1,227,008</b>	<b>928,770</b>	<b>832,084</b>	<b>18,139</b>

**REVENUES**

Revenues	910,631	1,261,139	928,770	831,794	18,139
	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>910,631</b>	<b>1,261,139</b>	<b>928,770</b>	<b>831,794</b>	<b>18,139</b>
<b>TOTAL PROPOSED BUDGET</b>	<b>910,631</b>	<b>1,227,008</b>	<b>928,770</b>	<b>832,084</b>	<b>18,139</b>

FUND BALANCE	-
DESIGNATED FUND BALANCE	-
UNDESIGNATED FUND BALANCE	-

**COUNCIL OF GOVERNMENTS - STATE TRANSIT ASSISTANCE**  
**BUDGET - FY 2025/26**  
**BUDGET NOTES**

BUDGET NOTES		Proposed Budget FY 25/26
<b>Personnel</b>		
No Personnel expenditures are proposed in this Budget.		
	<b>Total</b>	-
<b>Services and Supplies</b>		
No Services and Supplies are proposed in this Budget.		
	<b>Total</b>	-
<b>Contracts</b>		
No Contracts are proposed in this Budget.		
	<b>Total</b>	-
<b>Capital</b>		
No Capital expenditures are proposed in this Budget.		
	<b>Total</b>	-
<b>Other</b>		
Other includes an annual STA operating transfer to the LTA for transit operations and a transfer of State of Good Repair funds for transit capitol.		
	<b>Total</b>	928,770
<b>TOTAL PROPOSED BUDGET</b>		<b>928,770</b>

**COUNCIL OF GOVERNMENTS - LOCAL TRANSPORTATION FUND (LTF)**

**BUDGET - FY 2025/26**

**EXPENDITURES**

EXPENDITURE DESCRIPTION		Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
<b>Personnel</b>						
610.905	Salaries	-	-	-	-	-
623.51	Administrative Support	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Services and Supplies</b>						
619.126	Magazines and Subscriptions	-	-	-	-	-
619.130	Clothing and Safety	-	-	-	-	-
619.132	Communications	-	-	-	-	-
619.138	Computer Maintenance	-	-	-	-	-
619.140	Computer Supplies	-	-	-	-	-
645.701	General Insurance	-	-	-	-	-
619.152	Maintenance of Equipment	-	-	-	-	-
619.154	Maintenance of Equipment - Oil and Gas	-	-	-	-	-
619.158	Maintenance of Structures and Grounds	-	-	-	-	-
619.280	Marketing	-	-	-	-	-
619.164	Medical/Dental/Lab Supplies and Services	-	-	-	-	-
619.166	Membership Dues	-	-	-	-	-
619.176	Special Project Supplies - Supplies	-	-	-	-	-
619.174	Supplies	-	-	-	-	-
619.172	Postage and Delivery	-	-	-	-	-
619.210	Legal	-	-	-	-	-
619.222	Other Consultants	-	-	-	-	-
619.180	Public and Legal Notices	-	-	-	-	-
619.184	Rent Equipment	-	-	-	-	-
619.186	Rent Structures	-	-	-	-	-
619.190	Small Tools	-	-	-	-	-
619.268	Special Dept Expense - Other	-	-	-	-	-
619.196	Travel Lodging	-	-	-	-	-
619.198	Travel Meals	-	-	-	-	-
619.194	Training	-	-	-	-	-
619.200	Travel Transportation	-	-	-	-	-
619.306	Utilities	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Contracts</b>						
619.250	Special Dept Expense - Contracts	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Capital</b>						
650.304	Furniture and Fixtures	-	-	-	-	-
650.303	Computer Hardware	-	-	-	-	-
650.301	Automobiles, Trucks, Vans	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Other</b>						
650.513	Operating Transfers (LTA CE)	606,327	606,327	<b>1,640,260</b>	2,257,064	1,033,933
650.513	Operating Transfers (ST)	-	-	<b>608,901</b>	-	608,901
650.513	Operating Transfer (COG Admin)	915,651	915,651	<b>523,277</b>	438,888	(392,374)
650.513	Operating Transfer (2% reserve Bike & Ped)	51,766	51,766	-	-	(51,766)
	<b>Total</b>	<b>1,573,744</b>	<b>1,573,744</b>	<b>2,772,438</b>	<b>2,695,952</b>	<b>1,198,694</b>
<b>TOTAL PROPOSED BUDGET</b>		<b>1,573,744</b>	<b>1,573,744</b>	<b>2,772,438</b>	<b>2,695,952</b>	<b>1,198,694</b>

**COUNCIL OF GOVERNMENTS - LOCAL TRANSPORTATION FUND (LTF)**  
**BUDGET - FY 2025/26**  
**REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION	Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
LTF Balance from previous years)	9,243,570	9,506,568	10,926,632	11,237,816	1,683,062
Set Aside for Local Streets & Roads(carryover)	1,241,578	1,241,578	1,241,578	1,241,578	-
340.101 TDA 2% Reserve for Bike/Ped	872,583	875,490	930,012	984,535	57,429
541.001 LTF Interest Revenue	240,000	347,083	357,495	368,220	117,495
550.102 General Sales Tax 1/4% (LTF)	2,588,313	2,646,725	2,726,127	2,807,911	137,814
<b>TOTAL REVENUE</b>	<b>14,186,044</b>	<b>14,617,444</b>	<b>16,181,845</b>	<b>16,640,060</b>	<b>1,995,801</b>

EXPENDITURES VS REVENUES	Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
<b>EXPENDITURES</b>					
Personnel	-	-	-	-	-
Services & Supplies	-	-	-	-	-
Contracts	-	-	-	-	-
Capital	-	-	-	-	-
Other (Operating Transfers out)	1,573,744	1,573,744	2,772,438	2,695,952	1,198,694
<b>TOTAL EXPENDITURES</b>	<b>1,573,744</b>	<b>1,573,744</b>	<b>2,772,438</b>	<b>2,695,952</b>	<b>1,198,694</b>
<b>REVENUES</b>					
Revenues	\$14,186,044	\$14,617,444	16,181,845	16,640,060	1,995,801
<b>TOTAL REVENUES</b>	<b>14,186,044</b>	<b>14,617,444</b>	<b>16,181,845</b>	<b>16,640,060</b>	<b>1,995,801</b>
<b>TOTAL PROPOSED BUDGET</b>	<b>1,573,744</b>	<b>1,573,744</b>	<b>2,772,438</b>	<b>2,695,952</b>	<b>1,198,694</b>

<b>FUND BALANCE</b>	<b>13,409,407</b>
<b>DESIGNATED FUND BALANCE</b>	<b>2,171,590</b>
<b>UNDESIGNATED FUND BALANCE</b>	<b>11,237,816</b>

**COUNCIL OF GOVERNMENTS - LOCAL TRANSPORTATION FUND**  
**BUDGET - FY 2025/26**  
**BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 25/26
<b>Personnel</b> No Personnel expenditures are proposed in this Budget.	
<b>Total</b>	-
<b>Services and Supplies</b> No Services and Supplies are proposed in this Budget.	
<b>Total</b>	-
<b>Contracts</b> No Contract expenditures are proposed in this Budget.	
<b>Total</b>	-
<b>Capital</b> No Capital expenditures are proposed in this Budget.	
<b>Total</b>	-
<b>Other</b> Other includes operating transfers to the LTA and COG Administration budgets. There is a required set-aside of 2% for bicycle and pedestrian projects as manadated in the Transportation Development Act.	
<b>Total</b>	2,772,438
<b>TOTAL PROPOSED BUDGET</b>	<b>2,772,438</b>



**COUNCIL OF GOVERNMENTS - TRAVEL DEMAND MANAGEMENT (TDM) RIDESHARE PROGRAM**  
**BUDGET - FY 2025/26**  
**EXPENDITURES**

EXPENDITURE DESCRIPTION		Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
<b>Personnel</b>						
610.905	Salaries- Direct	-	-	4,214	4,424	4,214
610.905	Salaries- Indirect	-	-	1,586	1,665	1,586
<b>Total</b>		-	-	5,799	6,089	5,799
<b>Services and Supplies</b>						
619.126	Magazines and Subscriptions	-	-	-	-	-
619.130	Clothing and Safety	-	-	-	-	-
619.132	Communications	-	-	-	-	-
619.138	Computer Maintenance	-	-	-	-	-
619.140	Computer Supplies	-	-	-	-	-
645.701	General Insurance	-	-	257	270	257
619.152	Maintenance of Equipment	-	-	-	-	-
619.154	Maintenance of Equipment - Oil and Gas	-	-	-	-	-
619.158	Maintenance of Structures and Grounds	-	-	-	-	-
619.280	Marketing	-	-	-	-	-
619.166	Membership Dues	-	-	-	-	-
619.176	Special Project Supplies - Supplies	-	-	-	-	-
619.174	Supplies	-	-	-	-	-
619.172	Postage and Delivery	-	-	-	-	-
619.210	Legal	-	-	200	210	200
619.180	Public and Legal Notices	-	-	-	-	-
619.184	Rent Equipment	-	-	-	-	-
619.186	Rent Structures	-	-	-	-	-
619.190	Small Tools	-	-	-	-	-
619.268	Special Dept Expense - Other	-	-	4,000	4,000	4,000
619.196	Travel Lodging	-	-	-	-	-
619.198	Travel Meals	-	-	-	-	-
619.194	Training	-	-	-	-	-
619.200	Travel Transportation	-	-	-	-	-
619.306	Utilities	-	-	-	-	-
<b>Total</b>		-	-	4,457	4,480	4,457
<b>Contracts</b>						
619.250	Special Dept Expense - Contracts	-	-	-	-	-
<b>Total</b>		-	-	-	-	-
<b>Capital</b>						
650.302	Equipment other than Computer	-	-	-	-	-
650.303	Computer Hardware	-	-	-	-	-
650.301	Automobiles, Trucks, Vans	-	-	-	-	-
<b>Total</b>		-	-	-	-	-
<b>Other</b>						
649.32	Operating Transfers	-	-	-	-	-
<b>Total</b>		-	-	-	-	-
<b>TOTAL PROPOSED BUDGET</b>		-	-	10,256	10,569	10,256

**COUNCIL OF GOVERNMENTS - TRAVEL DEMAND MANAGEMENT (TDM) RIDESHARE PROGRAM  
BUDGET - FY 2025/26  
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION	Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
556.310 CMAQ Rideshare	-	-	-	-	-
Donations/Carry over	4,000	323	10,256	10,769	6,256
<b>TOTAL REVENUE</b>	<b>4,000</b>	<b>323</b>	<b>10,256</b>	<b>10,769</b>	<b>6,256</b>

EXPENDITURES VS REVENUES	Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
<b>EXPENDITURES</b>					
Personnel	-	-	5,799	6,089	5,799
Services & Supplies	-	-	4,457	4,480	4,457
Contracts	-	-	-	-	-
Capital	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>10,256</b>	<b>10,569</b>	<b>10,256</b>
<b>REVENUES</b>					
Revenues	4,000	323	10,256	10,769	\$6,256
<b>TOTAL REVENUES</b>	<b>4,000</b>	<b>323</b>	<b>10,256</b>	<b>10,769</b>	<b>6,256</b>
<b>TOTAL PROPOSED BUDGET</b>	<b>-</b>	<b>-</b>	<b>10,256</b>	<b>10,569</b>	<b>10,256</b>

FUND BALANCE	-
DESIGNATED FUND BALANCE	-
UNDESIGNATED FUND BALANCE	-

**COUNCIL OF GOVERNMENTS - RIDESHARE PROGRAM  
BUDGET - FY 2025/26  
BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 25/26
<b>Personnel</b>	
Total	5,799
<b>Services and Supplies</b>	
Bike to School event at local elementary schools and other program activities as needed.	
Total	4,457
<b>Contracts</b>	
Total	-
<b>Capital</b>	
Total	-
<b>Other</b>	
Total	-
<b>TOTAL PROPOSED BUDGET</b>	<b>10,256</b>

**COUNCIL OF GOVERNMENTS - LOW CARBON TRANSIT OPERATIONS PROGRAM (LCTOP)**  
**BUDGET - FY 2025/26**  
**EXPENDITURES**

EXPENDITURE DESCRIPTION		Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
<b>Personnel</b>						
610.905	Salaries- Direct	-	-	-	-	-
610.905	Salaries- Indirect	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Services and Supplies</b>						
619.126	Magazines and Subscriptions	-	-	-	-	-
619.130	Clothing and Safety	-	-	-	-	-
619.132	Communications	-	-	-	-	-
619.138	Computer Maintenance	-	-	-	-	-
619.140	Computer Supplies	-	-	-	-	-
645.701	General Insurance	-	-	-	-	-
619.152	Maintenance of Equipment	-	-	-	-	-
619.154	Maintenance of Equipment - Oil and Gas	-	-	-	-	-
619.158	Maintenance of Structures and Grounds	-	-	-	-	-
619.280	Marketing	-	-	-	-	-
619.166	Membership Dues	-	-	-	-	-
619.176	Special Project Supplies - Supplies	-	-	-	-	-
619.174	Supplies	-	-	-	-	-
619.172	Postage and Delivery	-	-	-	-	-
619.210	Legal	-	-	-	-	-
619.180	Public and Legal Notices	-	-	-	-	-
619.184	Rent Equipment	-	-	-	-	-
619.186	Rent Structures	-	-	-	-	-
619.190	Small Tools	-	-	-	-	-
619.268	Special Dept Expense - Other	177,876	177,876	174,980	180,229	(2,896)
619.196	Travel Lodging	-	-	-	-	-
619.198	Travel Meals	-	-	-	-	-
619.194	Training	-	-	-	-	-
619.200	Travel Transportation	-	-	-	-	-
619.306	Utilities	-	-	-	-	-
	<b>Total</b>	<b>177,876</b>	<b>177,876</b>	<b>174,980</b>	<b>180,229</b>	<b>(2,896)</b>
<b>Contracts</b>						
619.250	Special Dept Expense - Contracts	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Capital</b>						
650.302	Equipment other than Computer	-	-	-	-	-
650.303	Computer Hardware	-	-	-	-	-
650.301	Automobiles, Trucks, Vans	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Other</b>						
649.32	Operating Transfers	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>TOTAL PROPOSED BUDGET</b>		<b>177,876</b>	<b>177,876</b>	<b>174,980</b>	<b>180,229</b>	<b>(2,896)</b>

**COUNCIL OF GOVERNMENTS - LOW CARBON TRANSIT OPERATIONS PROGRAM (LCTOP)**  
**BUDGET - FY 2025/26**  
**REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION		Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
541.001	Interest	40	2,080	2,080	2,142	2,040
570.101	Carry Over Previous Years	6,282	-	-	-	(6,282)
551.401	State Grant Misc	157,268	176,676	172,900	178,087	15,632
<b>TOTAL REVENUE</b>		<b>163,590</b>	<b>178,756</b>	<b>174,980</b>	<b>180,229</b>	<b>11,390</b>

EXPENDITURES VS REVENUES		Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
<b>EXPENDITURES</b>						
Personnel		-	-	-	-	-
Services & Supplies		177,876	177,876	174,980	180,229	(2,896)
Contracts		-	-	-	-	-
Capital		-	-	-	-	-
Other		-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>177,876</b>	<b>177,876</b>	<b>174,980</b>	<b>180,229</b>	<b>(2,896)</b>
<b>REVENUES</b>						
Revenues		163,590	178,756	174,980	180,229	\$11,390
<b>TOTAL REVENUES</b>		<b>163,590</b>	<b>178,756</b>	<b>174,980</b>	<b>180,229</b>	<b>11,390</b>
<b>TOTAL PROPOSED BUDGET</b>		<b>177,876</b>	<b>177,876</b>	<b>174,980</b>	<b>180,229</b>	<b>(2,896)</b>

FUND BALANCE	-
DESIGNATED FUND BALANCE	-
UNDESIGNATED FUND BALANCE	-

**COUNCIL OF GOVERNMENTS - LOW CARBON TRANSIT OPERATIONS PROGRAM**  
**BUDGET - FY 2025/26**  
**BUDGET NOTES**

BUDGET NOTES		Proposed Budget FY 25/26
<b>Personnel</b>		
	Total	-
<b>Services and Supplies</b>		
Cost of expansion of intercounty services..		
	Total	174,980
<b>Contracts</b>		
	Total	-
<b>Capital</b>		
	Total	-
<b>Other</b>		
	Total	-
<b>TOTAL PROPOSED BUDGET</b>		<b>174,980</b>

**COUNCIL OF GOVERNMENTS - ADMINISTRATION**  
**BUDGET - FY 2025/26**  
**EXPENDITURES**

EXPENDITURE DESCRIPTION		Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 22/23 FY 23/24
<b>Personnel</b>						
610.905	Salaries- Direct	-	-	-	-	-
610.905	Salaries- Indirect	191,064	191,064	212,590	223,220	21,526
	<b>Total</b>	<b>191,064</b>	<b>191,064</b>	<b>212,590</b>	<b>223,220</b>	<b>21,526</b>
<b>Services and Supplies</b>						
619.126	Magazines and Subscriptions	2,900	2,900	6,700	7,035	3,800
619.132	Communications	3,900	3,718	4,500	4,725	600
619.138	Computer Maintenance	1,500	58,000	19,000	19,950	17,500
619.140	Computer Supplies	800	700	1,000	1,050	200
645.701	General Insurance	8,551	8,551	9,420	9,891	869
619.152	Maintenance of Equipment	1,000	1,300	1,500	1,575	500
619.158	Maintenance of Structure	500	500	4,700	500	4,200
619.280	Marketing	2,000	3,423	3,500	3,675	1,500
619.166	Membership Dues	1,200	1,250	2,000	2,000	800
619.170	Office Equipment	-	-	1,200	500	1,200
619.176	Special Project Supplies	-	-	-	-	-
619.174	Supplies	-	1,700	2,000	2,000	2,000
619.172	Postage and Delivery	700	700	700	700	-
619.210	Legal	70,000	40,000	35,000	40,000	(35,000)
619.178	Treasurer Charges	8	-	8	8	-
619.222	Other Consultants	-	-	-	-	-
619.180	Public and Legal Notices	1,000	650	1,000	1,000	-
619.184	Rent Equipment	2,300	2,300	2,400	2,400	100
619.186	Rent Structures	44,500	44,500	46,344	47,808	1,844
619.268	Special Dept. Expense - Other	11,000	4,500	52,000	2,000	41,000
619.196	Travel Lodging	-	-	-	-	-
619.198	Travel Meals	-	-	-	-	-
619.194	Training	1,000	-	1,000	1,000	-
619.200	Travel Transportation	-	-	-	-	-
649.101	Cost Allocation Plan	296,928	296,928	62,715	65,851	(234,213)
619.306	Utilities	4,400	3,500	4,000	4,000	(400)
	<b>Total</b>	<b>454,187</b>	<b>475,120</b>	<b>260,687</b>	<b>217,668</b>	<b>(193,500)</b>
<b>Contracts</b>						
619.250	Special Dept. Expense - Contracts	51,500	25,000	52,000	-	500
	<b>Total</b>	<b>51,500</b>	<b>25,000</b>	<b>52,000</b>	<b>-</b>	<b>500</b>
<b>Capital</b>						
650.302	Equipment other than Computer	230,000	-	-	-	(230,000)
650.303	Computer Hardware	-	-	-	-	-
650.301	Automobiles, Trucks, Vans	-	-	-	-	-
	<b>Total</b>	<b>230,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(230,000)</b>
<b>Other</b>						
640.320	OPEB Charges	-	-	-	-	-
645.704	Retiree medical	14,000	14,658	15,391	16,160	1,391
	<b>Total</b>	<b>14,000</b>	<b>14,658</b>	<b>15,391</b>	<b>16,160</b>	<b>1,391</b>
<b>TOTAL PROPOSED BUDGET</b>		<b>940,751</b>	<b>705,842</b>	<b>540,668</b>	<b>457,048</b>	<b>(400,083)</b>

**COUNCIL OF GOVERNMENTS - ADMINISTRATION  
BUDGET - FY 2025/26  
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION	Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 22/23 FY 23/24
576.012 OPEB revenue	14,000	14,000	15,391	16,160	1,391
570.006 Miscellaneous (carry over)	9,000	9,000	-	-	-
576.012 ALUC Fees	2,100	1,200	2,000	2,000	-
576.012 Contributions(LTF)	915,651	690,642	523,277	438,888	(392,374)
<b>TOTAL REVENUE</b>	<b>940,751</b>	<b>714,842</b>	<b>540,668</b>	<b>457,048</b>	<b>(390,983)</b>

EXPENDITURES VS REVENUES	Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 22/23 FY 23/24
<b>EXPENDITURES</b>					
Personnel	191,064	191,064	212,590	223,220	21,526
Services & Supplies	454,187	475,120	260,687	217,668	(193,500)
Contracts	51,500	25,000	52,000	-	500
Capital	230,000	-	-	-	(230,000)
Other	14,000	14,658	15,391	16,160	1,391
<b>TOTAL EXPENDITURES</b>	<b>940,751</b>	<b>705,842</b>	<b>540,668</b>	<b>457,048</b>	<b>(400,083)</b>
<b>REVENUES</b>					
Revenues	940,751	714,842	540,668	457,048	(400,083)
<b>TOTAL REVENUES</b>	<b>940,751</b>	<b>714,842</b>	<b>540,668</b>	<b>457,048</b>	<b>(400,083)</b>
<b>TOTAL PROPOSED BUDGET</b>	<b>940,751</b>	<b>705,842</b>	<b>540,668</b>	<b>457,048</b>	<b>(400,083)</b>
<b>FUND BALANCE</b>			-		
<b>DESIGNATED FUND BALANCE</b>			-		
<b>UNDESIGNATED FUND BALANCE</b>			-		

**COUNCIL OF GOVERNMENTS - ADMINISTRATION  
BUDGET - FY 2025/26  
BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 25/26
<b>Personnel</b> Personnel includes staff salaries and the Board of Directors stipend.	
<b>Total</b>	<b>212,590</b>
<b>Services and Supplies</b> Services and Supplies for COG operations.	
<b>Total</b>	<b>260,687</b>
<b>Contracts</b> Contracts include the cost of the financial audit and ALUC consultant fee.	
<b>Total</b>	<b>52,000</b>
<b>Capital</b>	
<b>Total</b>	<b>-</b>
<b>Other</b> COG's share of cost for current employees retirement benefits (OPEB - Other Post Employee Benefits). In FY 23/24 COG will be taking a distribution from its California Employers' Retiree Benefit Trust (CERBT) fund to cover the OPEB expenses.	
<b>Total</b>	<b>15,391</b>
<b>TOTAL PROPOSED BUDGET</b>	<b>540,668</b>

JE# BUDGET ADJUSTMENTS

**COUNCIL OF GOVERNMENTS - HIGHWAY 25 SAFETY PROJECT**  
**BUDGET - FY 2025/26**  
**EXPENDITURES**

EXPENDITURE DESCRIPTION		Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
<b>Personnel</b>						
610.905	Salaries- Direct	-	-	-	-	-
610.905	Salaries- Indirect	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Services and Supplies</b>						
619.126	Magazines and Subscriptions	-	-	-	-	-
619.132	Communications	-	-	-	-	-
619.138	Computer Maintenance	-	-	-	-	-
619.140	Computer Supplies	-	-	-	-	-
645.701	General Insurance	-	-	-	-	-
619.152	Maintenance of Equipment	-	-	-	-	-
619.154	Maintenance of Equipment - Oil and Gas	-	-	-	-	-
619.158	Maintenance of Structures and Grounds	-	-	-	-	-
619.280	Marketing	-	-	-	-	-
619.166	Membership Dues	-	-	-	-	-
619.168	Office Furniture under \$3,000	-	-	-	-	-
619.170	Office Equipment under \$3,000	-	-	-	-	-
619.176	Special Project Supplies - Supplies	-	-	-	-	-
619.174	Supplies	-	-	-	-	-
619.172	Postage and Delivery	-	-	-	-	-
619.210	Legal	-	-	-	-	-
619.222	Other Consultants	-	-	-	-	-
619.180	Public and Legal Notices	-	-	-	-	-
619.184	Rent Equipment	-	-	-	-	-
619.186	Rent Structures	-	-	-	-	-
619.190	Small Tools	-	-	-	-	-
619.268	Special Dept. Expense - Other	5,000	654	50,000	-	45,000
619.196	Travel Lodging	-	-	-	-	-
619.198	Travel Meals	-	-	-	-	-
619.194	Training	-	-	-	-	-
619.200	Travel Transportation	-	-	-	-	-
619.306	Utilities	-	-	-	-	-
	<b>Total</b>	5,000	654	50,000	-	45,000
<b>Contracts</b>						
619.250	Special Dept. Expense - Contracts	190,338	-	150,000	-	(40,338)
	<b>Total</b>	190,338	-	227,021	-	(40,338)
<b>Capital</b>						
650.304	Furniture and Fixtures	-	-	-	-	-
650.302	Equipment other than Computer	-	-	-	-	-
650.303	Computer Hardware	-	-	-	-	-
650.301	Automobiles, Trucks, Vans	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Other</b>						
640.513	Operating Transfers	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>TOTAL PROPOSED BUDGET</b>		195,338	654	277,021	-	4,662

**COUNCIL OF GOVERNMENTS - HIGHWAY 25 SAFETY PROJECT  
BUDGET - FY 2025/26  
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION		Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
541.001	Interest Revenue	4,000	11,388	10,000	-	6,000
551.405	Caltrans Reim	-	-	-	-	-
570.014	Contributions Balance	195,367	255,633	267,021	-	71,654
<b>TOTAL REVENUE</b>		<b>199,367</b>	<b>267,021</b>	<b>277,021</b>	<b>-</b>	<b>77,654</b>

EXPENDITURES VS REVENUES		Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
<b>EXPENDITURES</b>						
Personnel		-	-	-	-	-
Services & Supplies		5,000	654	50,000	-	45,000
Contracts		190,338	-	227,021	-	36,683
Capital		-	-	-	-	-
Other		-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>195,338</b>	<b>654</b>	<b>277,021</b>		<b>81,683</b>
<b>REVENUES</b>						
Revenues		199,367	267,021	277,021	-	77,654
<b>TOTAL REVENUES</b>		<b>199,367</b>	<b>267,021</b>	<b>277,021</b>	<b>-</b>	<b>77,654</b>
<b>TOTAL PROPOSED BUDGET</b>		<b>195,338</b>	<b>654</b>	<b>277,021</b>	<b>-</b>	<b>81,683</b>
<b>FUND BALANCE</b>				-		
<b>DESIGNATED FUND BALANCE</b>				-		
<b>UNDESIGNATED FUND BALANCE</b>				-		

**COUNCIL OF GOVERNMENTS - HIGHWAY 25 SAFETY PROJECT  
BUDGET - FY 2025/26  
BUDGET NOTES**

BUDGET NOTES		Proposed Budget FY 25/26
<b>Personnel</b> No Personnel expenditures are proposed in this Budget.		
	<b>Total</b>	-
<b>Services and Supplies</b> Services and Supplies as needed and transportation communication via website updates or mailers.		
	<b>Total</b>	50,000
<b>Contracts</b> Contracts related to Hwy 25 projects.		
	<b>Total</b>	227,021
<b>Capital</b> No Capital expenditures are proposed in this Budget.		
	<b>Total</b>	-
<b>Other</b>		
	<b>Total</b>	-
<b>TOTAL PROPOSED BUDGET</b>		<b>277,021</b>



**COUNCIL OF GOVERNMENTS - TRAVEL DEMAND MANAGEMENT (TDM) Vanpool Program**  
**BUDGET - FY 2025/26**  
**EXPENDITURES**

EXPENDITURE DESCRIPTION	Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
<b>Personnel</b>					
610.905 Salaries-Direct	4,608	4,608	2,906	3,051	(1,702)
610.905 Salaries- Indirect	-	-	3,937	4,133	3,937
	-	-	-	-	-
<b>Total</b>	<b>4,608</b>	<b>4,608</b>	<b>6,842</b>	<b>7,184</b>	<b>2,234</b>
<b>Services and Supplies</b>					
619.126 Magazines and Subscriptions	-	-	-	-	-
619.132 Communications	-	-	-	-	-
619.138 Computer Maintenance	-	-	-	-	-
619.140 Computer Supplies	-	-	-	-	-
645.701 General Insurance	206	204	363	381	157
619.152 Maintenance of Equipment	500	250	300	315	(200)
619.158 Maintenance of Structures and Grounds	-	-	-	-	-
619.280 Marketing	-	-	-	-	-
619.166 Membership Dues	-	-	-	-	-
619.166 Office Furniture under \$3,000	-	-	-	-	-
619.168 Office Equipment under \$3,000	-	-	-	-	-
619.176 Special Project Supplies -Supplies	-	-	-	-	-
619.174 Supplies	-	-	-	-	-
619.172 Postage and Delivery	-	-	-	-	-
619.210 Legal	400	-	443	466	43
619.222 Other Consultants	-	-	-	-	-
619.180 Public and Legal Notices	-	-	-	-	-
619.184 Rent Equipment	-	-	-	-	-
619.186 Rent Structures	-	-	-	-	-
619.180 Small Tools	-	-	-	-	-
619.268 Special Dept. Expense - Other	500	-	500	500	-
619.196 Travel Lodging	-	-	-	-	-
619.198 Travel Meals	-	-	-	-	-
619.194 Training	-	-	-	-	-
619.200 Travel Transportation	-	-	-	-	-
619.306 Utilities	-	-	-	-	-
<b>Total</b>	<b>1,606</b>	<b>454</b>	<b>1,606</b>	<b>1,662</b>	<b>0</b>
<b>Contracts</b>					
619.250 Special Dept. Expense - Contracts	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>					
650.304 Furniture and Fixtures	-	-	-	-	-
650.302 Equipment other than Computer	-	-	-	-	-
650.303 Computer Hardware	-	-	-	-	-
650.301 Automobiles, Trucks, Vans	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
640.320 OPEB	-	-	-	-	-
640.513 Operating Transfers	4,000	-	10,256	10,569	6,256
<b>Total</b>	<b>4,000</b>	<b>-</b>	<b>10,256</b>	<b>10,569</b>	<b>6,256</b>
<b>TOTAL PROPOSED BUDGET</b>	<b>10,214</b>	<b>5,062</b>	<b>18,705</b>	<b>19,415</b>	<b>8,491</b>

**COUNCIL OF GOVERNMENTS - TRAVEL DEMAND MANAGEMENT (TDM) Vanpool Program**  
**BUDGET - FY 2025/26**  
**REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION		Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
542.010	Passenger Lease Fees	-	-	-	-	-
541.001	Interest	500	1,200	1,000	800	500
570.011	Carryover from Vanpool	28,664	23,942	25,142	7,437	(3,522)
<b>TOTAL REVENUE</b>		<b>29,164</b>	<b>25,142</b>	<b>26,142</b>	<b>8,237</b>	<b>(3,022)</b>

EXPENDITURES VS REVENUES		Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
<b>EXPENDITURES</b>						
Personnel		4,608	4,608	6,842	7,184	2,234
Services & Supplies		1,606	454	1,606	1,662	0
Contracts		-	-	-	-	-
Capital		-	-	-	-	-
Other		4,000	-	10,256	10,569	6,256
<b>TOTAL EXPENDITURES</b>		<b>10,214</b>	<b>5,062</b>	<b>18,705</b>	<b>19,415</b>	<b>8,491</b>
<b>REVENUES</b>						
Revenues		29,164	25,142	26,142	8,237	(3,022)
<b>TOTAL REVENUES</b>		<b>29,164</b>	<b>25,142</b>	<b>26,142</b>	<b>8,237</b>	<b>(3,022)</b>
<b>TOTAL PROPOSED BUDGET</b>		<b>10,214</b>	<b>5,062</b>	<b>18,705</b>	<b>19,415</b>	<b>8,491</b>
<b>FUND BALANCE</b>				<b>7,437</b>		
<b>DESIGNATED FUND BALANCE</b>				<b>-</b>		
<b>UNDESIGNATED FUND BALANCE</b>				<b>7,437</b>		

**COUNCIL OF GOVERNMENTS - VANPOOL PROGRAM**  
**BUDGET - FY 2025/26**  
**BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 25/26
<b>Personnel</b> Personnel includes salaries, administrative support, and professional services. These include regular staff salaries, reimbursement, and temporary help.	
<b>Total</b>	<b>6,842</b>
<b>Services and Supplies</b> Services and Supplies include routine budget items to support vanpool operations.	
<b>Total</b>	<b>1,606</b>
<b>Contracts</b> No Contract expenditures are proposed in the Budget.	
<b>Total</b>	<b>-</b>
<b>Capital</b> No Capital expenditures are proposed in the Budget. Own three Vanpools one has over 250k miles and needs AC repair. Second VP needs radiator repair. Last VP is fully operational.	
<b>Total</b>	<b>-</b>
<b>Other</b> Transferring to Rideshare for Bike to School event and other Rideshare activities.	
<b>Total</b>	<b>10,256</b>
<b>TOTAL PROPOSED BUDGET</b>	<b>18,705</b>

**COUNCIL OF GOVERNMENTS - TRANSPORTATION PLANNING STATE SUBVENTION**  
**BUDGET - FY 2025/26**  
**EXPENDITURES**

EXPENDITURE DESCRIPTION		Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
<b>Personnel</b>						
610.905	Salaries- Direct	278,654	278,654	210,229	220,741	(68,425)
610.905	Salaries- Indirect	-	-	19,239	20,201	19,239
	<b>Total</b>	<b>278,654</b>	<b>278,654</b>	<b>229,469</b>	<b>240,942</b>	<b>(49,185)</b>
<b>Services and Supplies</b>						
619.126	Magazines and Subscriptions	-	-	-	-	-
619.132	Communications	-	-	-	-	-
619.138	Computer Maintenance	-	-	-	-	-
619.140	Computer Supplies	-	-	-	-	-
645.701	General Insurance	-	12,353	15,000	15,750	15,000
619.152	Maintenance of Equipment	-	-	-	-	-
619.154	Maintenance of Equipment - Oil and Gas	-	-	-	-	-
619.158	Maintenance of Structures and Grounds	-	-	-	-	-
619.280	Marketing	-	-	-	-	-
619.166	Membership Dues	10,000	10,000	10,164	12,500	164
619.168	Office Furniture under \$3,000	-	-	-	-	-
619.170	Office Equipment under \$3,000	-	-	-	-	-
619.176	Special Project Supplies - Supplies	-	-	-	-	-
619.174	Supplies	-	-	-	-	-
619.172	Postage and Delivery	-	-	-	-	-
619.210	Legal	5,000	2,500	5,661	5,944	661
619.222	Other Consultants	-	-	-	-	-
619.180	Public and Legal Notices	-	-	-	-	-
619.184	Rent Equipment	-	-	-	-	-
619.186	Rent Structures	-	-	-	-	-
619.190	Small Tools	-	-	-	-	-
619.268	Special Dept. Expense - Other	10,000	500	1,000	1,000	(9,000)
619.196	Travel Lodging	4,000	4,000	5,000	5,000	1,000
619.198	Travel Meals	1,000	250	1,000	1,000	-
619.194	Training	3,500	2,000	3,500	3,500	-
619.200	Travel Transportation	2,000	500	2,000	2,000	-
619.306	Utilities	-	-	-	-	-
	<b>Total</b>	<b>35,500</b>	<b>32,103</b>	<b>43,325</b>	<b>46,694</b>	<b>7,825</b>
<b>Contracts</b>						
619.250	Special Dept. Expense - Contracts	81,000	25,000	300,000	300,000	219,000
619.250	Special Dept. Expense -Contracts	120,000	-	114,000	-	(6,000)
	<b>Total</b>	<b>201,000</b>	<b>25,000</b>	<b>414,000</b>	<b>300,000</b>	<b>213,000</b>
<b>Capital</b>						
650.302	Equipment other than Computer	-	-	-	-	-
650.303	Computer Hardware	-	-	-	-	-
650.301	Automobiles, Trucks, Vans	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>						
640.320	Operating Transfers	-	-	-	-	-
640.513	Operating Transfers	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PROPOSED BUDGET</b>		<b>515,154</b>	<b>335,757</b>	<b>686,794</b>	<b>587,637</b>	<b>171,640</b>

**COUNCIL OF GOVERNMENTS - TRANSPORTATION PLANNING STATE SUBVENTION  
BUDGET - FY 2025/26  
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION		Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
551.405	STIP Planning, Programming & Monitoring	37,000	37,000	58,000	58,000	21,000
551.405	STIP - FTA CRRSAA	-	-	-	-	-
551.407	Rural Planning Assistance	487,500	294,000	598,000	294,000	110,500
570.001	Other Revenue Contributions	2,947	3,274	3,274	-	327
570.014	RSTP From Previous years- Held for Others	3,830,350	1,916,014	2,787,835	3,637,835	(1,042,515)
551.412	RSTP Exchange	850,000	871,821	850,000	850,000	-
	Fund Balance (Carry over previous years)	1,583,057	1,839,788	2,014,004	1,502,210	430,947
541.001	Interest Revenue	150,000	174,216	175,000	180,000	25,000
<b>TOTAL REVENUE</b>		<b>6,940,854</b>	<b>5,136,113</b>	<b>6,486,113</b>	<b>6,522,045</b>	<b>(454,741)</b>

EXPENDITURES VS REVENUES		Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
<b>EXPENDITURES</b>						
	Personnel	278,654	278,654	229,469	240,942	(49,185)
	Services & Supplies	35,500	32,103	43,325	46,694	7,825
	Contracts	201,000	25,000	414,000	300,000	213,000
	Capital	-	-	-	-	-
	Other	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>515,154</b>	<b>335,757</b>	<b>686,794</b>	<b>587,637</b>	<b>171,640</b>
<b>REVENUES</b>						
	Revenues	6,940,854	5,136,113	6,486,113	6,522,045	(454,741)
<b>TOTAL REVENUE</b>		<b>6,940,854</b>	<b>5,136,113</b>	<b>6,486,113</b>	<b>6,522,045</b>	<b>(454,741)</b>
<b>TOTAL PROPOSED BUDGET</b>		<b>515,154</b>	<b>335,757</b>	<b>686,794</b>	<b>587,637</b>	<b>171,640</b>
<b>FUND BALANCE</b>				<b>5,799,319</b>		
<b>DESIGNATED FUND BALANCE</b>				<b>3,637,835</b>		
<b>UNDESIGNATED FUND BALANCE</b>				<b>2,161,484</b>		

**COUNCIL OF GOVERNMENTS - TRANSPORTATION PLANNING STATE SUBVENTION  
BUDGET - FY 2025/26  
BUDGET NOTES**

BUDGET NOTES		Proposed Budget FY 25/26
<b>Personnel</b> Personnel includes salaries, administrative support, and professional services. These include regular staff salaries, executive director services and temporary help.		
	<b>Total</b>	<b>229,469</b>
<b>Services and Supplies</b> Services and Supplies includes travel, lodging, meals, and training for planning activities.		
	<b>Total</b>	<b>43,325</b>
<b>Contracts</b> Contracts includes costs for contribution to the County Regional GIS System and additional contracts as needed.		
	<b>Total</b>	<b>414,000</b>
<b>Other</b>		
		-
<b>General Notes</b>		
<b>TOTAL PROPOSED BUDGET</b>		<b>686,794</b>

**MEASURE G /SALES TAX  
BUDGET - FY 2025/26  
EXPENDITURES**

EXPENDITURE DESCRIPTION	Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
<b>Personnel</b>					
610.905 Salaries- Direct	84,984	84,984	80,551	84,579	(4,433)
610.905 Salaries- Indirect	-	-	12,292	-	12,292
623.508 Outside Labor	-	-	-	-	-
<b>Total</b>	<b>84,984</b>	<b>84,984</b>	<b>92,844</b>	<b>84,579</b>	<b>7,860</b>
<b>Services and Supplies</b>					
619.126 Magazines and Subscriptions	-	-	-	-	-
619.132 Communications	-	-	-	-	-
619.138 Computer Maintenance	-	-	-	-	-
619.140 Computer Supplies	-	-	-	-	-
645.701 General Insurance (Admin)	3,804	3,768	4,112	4,318	308
619.152 Maintenance of Equipment	-	-	-	-	-
619.154 Maintenance of Equipment - Oil and Gas	-	-	-	-	-
619.158 Maintenance of Structures and Grounds	-	-	-	-	-
619.280 Marketing	-	-	-	-	-
619.166 Membership Dues	-	-	-	-	-
619.168 Office Furniture under \$3,000	-	-	-	-	-
619.170 Office Equipment under \$3,000	-	-	-	-	-
619.176 Special Project Supplies - Supplies	-	-	-	-	-
619.174 Supplies	-	-	-	-	-
619.172 Postage and Delivery	-	-	-	-	-
619.210 Legal	50,000	56,000	35,878	37,672	(14,122)
619.222 Other Consultants	-	-	-	-	-
619.180 Public and Legal Notices	-	-	-	-	-
619.184 Rent Equipment	-	-	-	-	-
619.186 Rent Structures	-	-	-	-	-
619.190 Small Tools	-	-	-	-	-
619.268 Special Dept. Expense - Other	25,000	7,441	-	-	(25,000)
<b>Total</b>	<b>78,804</b>	<b>67,209</b>	<b>39,990</b>	<b>41,990</b>	<b>(38,814)</b>
<b>Contracts</b>					
619.250 Special Dept. Expense - Contracts (Tier I)	100,000	73,753	600,000	98,000	500,000
619.250 Special Dept. Expense - Contracts (Admin)	20,000	-	200,000	10,000	180,000
<b>Total</b>	<b>120,000</b>	<b>73,753</b>	<b>800,000</b>	<b>108,000</b>	<b>680,000</b>
<b>Capital</b>					
650.304 Furniture and Fixtures	-	-	-	-	-
650.302 Equipment other than Computer	-	-	-	-	-
350.303 Computer Hardware	-	-	-	-	-
650.301 Automobiles, Trucks, Vans	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
640.513 Operating Transfers	-	-	-	-	-
640.513 Operating Transfers- Sales Tax Rev (Tier III)	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PROPOSED BUDGET</b>	<b>283,788</b>	<b>225,946</b>	<b>932,834</b>	<b>234,569</b>	<b>649,046</b>

**MEASURE G /SALES TAX  
BUDGET - FY 2025/26  
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION		Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
541.001	Interest Income	589,445	539,822	541,441	557,685	(48,004)
550.113	SB 1 Local Partnership Program (LPP) - Formulaic	-	-	-	-	-
550.113	SB 1 Local Partnership Program (LPP) - Formulaic Cyc	-	-	-	-	-
512.001	Sales tax	-	-	-	-	-
570.014	Sales Tax-Tier I	13,089,759	13,651,902	13,920,844	14,338,469	831,085
570.014	Sales Tax-Tier II	-	-	-	-	-
570.014	Sales Tax-Tier III	-	-	-	-	-
570.014	Sales Tax-Administration	-	-	140,615	144,412	140,615
570.014	Prior Year Balance	20,863,584	24,702,644	38,668,422	52,338,489	17,804,838
<b>TOTAL REVENUE</b>		<b>34,542,788</b>	<b>38,894,368</b>	<b>53,271,323</b>	<b>67,379,054</b>	<b>783,082</b>

EXPENDITURES VS REVENUES		Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
<b>EXPENDITURES</b>						
	Personnel	84,984	84,984	92,844	-	7,860
	Services & Supplies	78,804	67,209	39,990	41,990	(38,814)
	Contracts	120,000	73,753	800,000	108,000	680,000
	Capital	-	-	-	-	-
	Other	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>283,788</b>	<b>225,946</b>	<b>932,834</b>	<b>149,990</b>	<b>649,046</b>
<b>REVENUES</b>						
	Revenues	34,542,788	38,894,368	53,271,323	67,379,054	18,728,535
		-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>34,542,788</b>	<b>38,894,368</b>	<b>53,271,323</b>	<b>67,379,054</b>	<b>18,728,535</b>
<b>TOTAL PROPOSED BUDGET</b>		<b>283,788</b>	<b>225,946</b>	<b>932,834</b>	<b>149,990</b>	<b>649,046</b>

	<b>FUND BALANCE</b>	<b>52,338,489</b>
<b>DESIGNATED FUND BALANCE</b>	<b>DESIGNATED FUND BALANCE</b>	<b>-</b>
	<b>UNDESIGNATED FUND BALANCE</b>	<b>52,338,489</b>

BUDGET NOTES		Proposed Budget FY 25/26
<b>Personnel</b>		
Administration of Measure G.		
	<b>Total</b>	<b>92,844</b>
<b>Services and Supplies</b>		
County Counsel, insurance, and services as needed.		
	<b>Total</b>	<b>39,990</b>
<b>Contracts</b>		
Contracts for consultants needed for services, implementation, and administration of the Measure G.		
	<b>Total</b>	<b>800,000</b>
<b>Capital</b>		
No Capital expenditures are proposed in this Budget.		
	<b>Total</b>	<b>-</b>
<b>Other</b>		
Distribution of Tier II Measure G funds to the County of San Benito, City of Hollister, and City of San Juan Bautista.		
	<b>Total</b>	<b>-</b>
<b>TOTAL PROPOSED BUDGET</b>		<b>932,834</b>

**TRANSIT AND INTERCITY RAIL CAPITAL PROGRAM (TIRCP) & ZERO EMISSION TRANSIT CAPITAL PROGRAM (ZETCP)**  
**BUDGET - FY 2025/26**  
**EXPENDITURES**

EXPENDITURE DESCRIPTION		Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
<b>Personnel</b>						
610.905	Salaries- Direct	-	-	-	-	-
610.905	Salaries- Indirect	-	-	13,969	-	13,969
		-	-	-	-	-
	<b>Total</b>	-	-	13,969		13,969
<b>Services and Supplies</b>						
619.126	Magazines and Subscriptions	-	-	-	-	-
619.130	Clothing and Safety	-	-	-	-	-
619.132	Communications	-	-	-	-	-
619.138	Computer Maintenance	-	-	-	-	-
619.140	Computer Supplies	-	-	-	-	-
645.701	General Insurance	-	-	-	-	-
619.152	Maintenance of Equipment	-	-	-	-	-
619.154	Maintenance of Equipment - Oil and Gas	-	-	-	-	-
619.158	Maintenance of Structures and Grounds	-	-	-	-	-
619.280	Marketing	-	-	-	-	-
619.164	Medical/Dental/Lab Supplies and Services	-	-	-	-	-
619.166	Membership Dues	-	-	-	-	-
619.168	Office Furniture under \$700	-	-	-	-	-
619.170	Office Equipment under \$300	-	-	-	-	-
619.176	Special Project Supplies -Supplies	-	-	-	-	-
619.174	Supplies	-	-	-	-	-
619.172	Postage and Delivery	-	-	-	-	-
619.210	Legal	-	-	-	-	-
619.212	Accounting	-	-	-	-	-
619.222	Other Consultants	-	-	-	-	-
619.180	Public and Legal Notices	-	-	-	-	-
619.184	Rent Equipment	-	-	-	-	-
619.186	Rent Structures	-	-	-	-	-
619.190	Small Tools	-	-	-	-	-
619.268	Special Dept Expense - Other	-	-	-	-	-
619.196	Travel Lodging	-	-	-	-	-
619.198	Travel Meals	-	-	-	-	-
619.194	Training	-	-	-	-	-
619.200	Travel Transportation	-	-	-	-	-
619.306	Utilities	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Contracts</b>						
619.250	Special Dept Expense - Contracts	-	-	1,396,910	-	1,396,910
		-	-	-	-	-
	<b>Total</b>	-	-	1,396,910	-	1,396,910
<b>Capital</b>						
650.304	Furniture and Fixtures	-	-	-	-	-
650.302	Equipment other than Computer	-	-	-	-	-
650.303	Computer Hardware	-	-	-	-	-
650.301	Automobiles, Trucks, Vans	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Other</b>						
640513	Operating Transfers	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
	<b>TOTAL PROPOSED BUDGET</b>	-	-	1,410,879	-	1,410,879

**TRANSIT AND INTERCITY RAIL CAPITAL PROGRAM (TIRCP) & ZERO EMISSION TRANSIT CAPITAL PROGRAM (ZETCP)  
BUDGET - FY 2025/26  
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION		Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
541.001	Interest	320,000	320,000	300,000	400,000	(20,000)
551.101	Grant Revenue State Aid- Grants (TIRCP)	3,609,072	3,609,072	3,617,427	-	8,355
551.401	Grant Revenue State Misc. (ZETCP)	348,002	348,002	195,221	195,221	-
350.101	Carryover from previous years	-	-	4,277,074	6,978,843	4,277,074
<b>TOTAL REVENUE</b>		<b>4,277,074</b>	<b>4,277,074</b>	<b>8,389,722</b>	<b>7,574,064</b>	<b>4,265,429</b>

EXPENDITURES VS REVENUES		Adopted Budget FY 24/25	Estimated Actual to June 30, 2025	Proposed Budget FY 25/26	Budget Estimate for FY 26/27	Variance FY 24/25 FY 25/26
<b>EXPENDITURES</b>						
	Personnel	-	-	13,969	-	13,969
	Services & Supplies	-	-	-	-	-
	Contracts	-	-	1,396,910	-	1,396,910
	Capital	-	-	-	-	-
	Other	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>1,410,879</b>		<b>1,410,879</b>
<b>REVENUES</b>						
	Revenues	4,277,074	4,277,074	8,389,722	7,574,064	4,112,648
		-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>4,277,074</b>	<b>4,277,074</b>	<b>8,389,722</b>	<b>7,574,064</b>	<b>4,112,648</b>
<b>TOTAL PROPOSED BUDGET</b>		<b>-</b>	<b>-</b>	<b>1,410,879</b>	<b>-</b>	<b>1,410,879</b>

<b>FUND BALANCE</b>	<b>6,978,843</b>
<b>DESIGNATED FUND BALANCE</b>	<b>-</b>
<b>UNDESIGNATED FUND BALANCE</b>	<b>6,978,843</b>

BUDGET NOTES		Proposed Budget FY 25/26
<b>Personnel</b>		
Program Administration		
	<b>Total</b>	<b>13,969</b>
<b>Services and Supplies</b>		
County Counsel's time related to closing out MEA.		
	<b>Total</b>	<b>-</b>
<b>Contracts</b>		
No Contracts expenditures are proposed in this Budget.		
	<b>Total</b>	<b>1,396,910</b>
<b>Capital</b>		
No Capital expenditures are proposed in this Budget.		
	<b>Total</b>	<b>-</b>
<b>Other</b>		
No Other expenditures are proposed in this Budget.		
	<b>Total</b>	<b>-</b>
<b>TOTAL PROPOSED BUDGET</b>		<b>1,410,879</b>



# APPENDIX

## **PURCHASING POLICIES FOR THE COUNCIL OF GOVERNMENTS**

### **A. DEFINITIONS**

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

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

- 7) Supplies and equipment: Any personal property, such as physical articles, materials or things, which property shall furnished to, or shall be used by the agency.

## **B. PURPOSE OF CHAPTER**

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

## **C. DESIGNATION OF THE PURCHASING AGENT**

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

## **D. PURCHASING AGENT – POWERS AND DUTIES**

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

1. Acquisition of Personal Property – To purchase equipment, materials, supplies and all other personal property and services for COG where funding has been approved and budgeted by the Board, unless specified otherwise in the Purchasing Policy.
2. Professional Service Contracts – To engage independent contractors to perform professional services through contracts for the COG with or without furnishing of material where the aggregate cost does not exceed \$50,000. Contracts shall not be split between fiscal years to circumvent this dollar limitation.
3. Renewal/Extension of Contracts – To renew or extend contracts for professional services that are critical to ongoing COG projects provided the financial obligation falls within his/her preview of authority.
4. Rental of Real Property – To negotiate and execute in the name of COG, contracts to lease or rent for the COG real property or storage space where funding has been approved by the COG Board, with an annual rent not to exceed \$50,000.

## **E. DESIGNATION OF ASSISTANT PURCHASING AGENTS**

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

## **F. ASSISTANT PURCHASING AGENT – POWERS AND DUTIES**

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

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

#### **G. PURCHASING METHODS AND PROCEDURES**

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

#### **H. EXCEPTIONS TO THE COMPETITIVE PROCESS**

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

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

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

#### **I. CONTRACTUAL PROCEDURES**

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

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

#### **J. PREFERENCE FOR PRODUCTS CONTAINING RECYCLED MATERIALS**

1. The Purchasing Agent shall establish and maintain procedures and specifications to ensure that COG gives preference, in its purchasing decisions, to products containing the maximum amount of recycled materials, where the quality and fitness of such products is equal to those of products containing no recycled materials, or a lesser amount of recycled materials, and where the total cost of such products is reasonable in comparison to the total cost of those products containing no recycled materials, or a lesser amount of recycled materials.
2. "Product containing recycled materials" means, with respect to a paper product, a "recycled paper product" as that term is defined in Section 12301© of the Public Contract Code, and means, with respect to other products, a "recycled product," as that term is defined in Section 12301(d) of the Public Contract Code.

3. To the extent that the Public Contract Code or other provisions of state law provide for purchasing preferences which are more extensive than those established herein, or for additional procedures to increase the use of recycled materials, the provisions of state law shall prevail.

#### **K. PREFERENCE FOR LOCAL BUSINESSES**

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

#### **L. UNLAWFUL PURCHASES**

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

#### **M. EMERGENCY PURCHASES WITHOUT PRIOR APPROVAL**

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

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

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

#### **N. PROTEST PROCEDURES**

Any aggrieved potential provider of supplies, equipment or contractual services may file a written protest against a potential purchase by the board of directors. The protest shall be

filed with the Executive Director one (1) day before the day of the meeting at which the board of directors is initially scheduled to consider the subject purchase. The exact basis for the protest and proof that the protester is a viable and responsible provider of the supplies, equipment or services sought shall be specified in writing and filed with the Executive Director who shall render a written decision in response to the protest not later than five (5) days after the day of the meeting at which the board of directors is initially scheduled to consider the subject purchase. Any protester disagreeing with the decision of the Executive Director may file an appeal not later than five (5) days after the date of the Executive Director's decision. The appeal shall state the basis of error that the Executive Director allegedly made. The board of directors shall hear the appeal at the next meeting when the appeal may be placed on the agenda.

**O. ACCEPTANCE OF GRATUITIES**

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



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

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

### **1. BUDGET TRANSFER REQUEST FORM**

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

### **2. EXECUTIVE DIRECTOR APPROVAL OF BUDGET TRANSFERS**

Interdepartmental transfers of less than \$50,000.

Interobject transfers of less than \$50,000.

Intraobject transfers of any amount.

### **3. BOARD APPROVAL OF BUDGET TRANSFERS**

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

Transfers of revenue increases.

Interdepartmental transfers of more than \$50,000.

Interobject transfers of more than \$50,000.

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

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



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

Please Indicate Type:

Fiscal Year: \_\_\_\_\_

☐

**Appropriation/Est. Revenue Increase**  
(Requires Board Approval)

Department: \_\_\_\_\_

☐

Org Key: \_\_\_\_\_

☐

**Interdepartmental Transfer or  
Interobject Transfer >\$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>
_____	_____	_____	\$ -	\$ -
_____	_____	_____	\$ -	\$ -
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_____	_____	_____	\$ -	\$ -
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_____	_____	_____	\$ -	\$ -
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_____	_____	_____	\$ -	\$ -
_____	_____	_____	\$ -	\$ -
_____	_____	_____	\$ -	\$ -
<b>Total</b>			\$ -	\$ -

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