



SBCOG

*Council of
San Benito
County Governments*

**Adopted Budget
Fiscal Year 2026 – 2027**

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COUNCIL OF SAN BENITO COUNTY GOVERNMENTS
Adopted Budget
Fiscal Year 2026 - 2027

Published by Order of the:
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Adopted: May 21, 2026

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Council of Governments Budgets

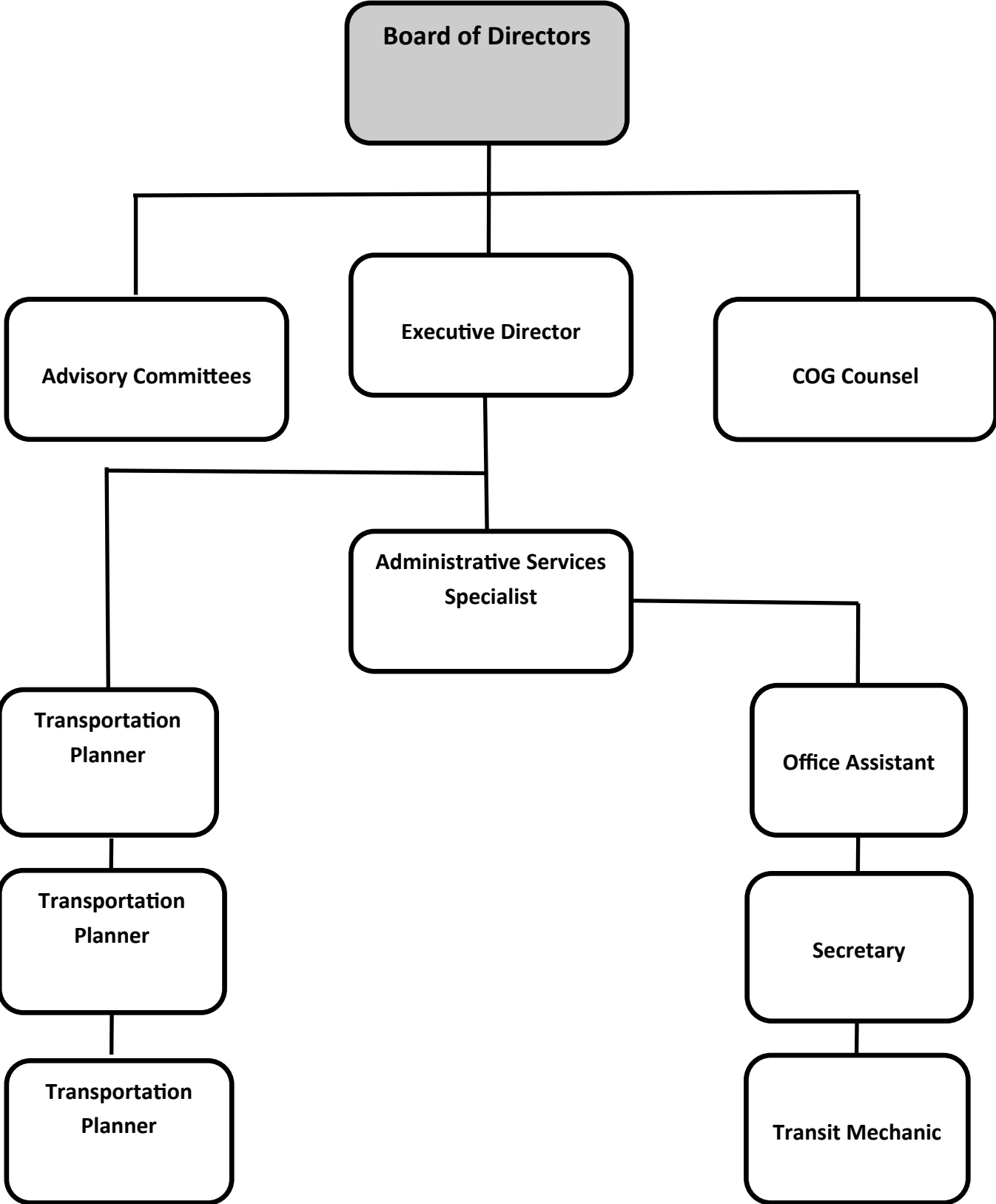
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Council of San Benito County Governments

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 2026/2027 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 2026/2027 Council of San Benito County Governments Budget include:

- Regional Planning & Coordination
- Financing & Project Delivery
- Transit Planning and Operations
- 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 2026/2027 Budget includes ten accounts. These separate accounts make up the total of the SBCOG Budget. These accounts include:

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

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, 2026. The Budget also includes a column with anticipated revenues for the next budget year, FY 2027/2028. 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 2026/2027 is \$5,568,442. There is an additional \$8,251,412 budgeted for Measure G which will be covered below in the *Measure G* section. The FY 2026/2027 SBCOG Budget has decreased by 13% compared to the previous year budget.

Personnel expenses include costs associated with planning and administrative functions.

Service and Supplies include purchases and operational expenses necessary to support planning activities and project delivery. The most significant adjustment is within the COG Administration account, reflecting the SBCOG contribution toward the County of San Benito Cost Allocation Plan, which varies annually based on the prior year's expenditures.

Contracts category includes recurring contracted services, including the annual financial audit, Airport Land Use Commission (ALUC) consultation services, the contract with the Association of Monterey Bay Area Governments (AMBAG), and participation in the County Geographic Information System (GIS) Program.

The fiscal year 2027 SBCOG budget does not include any Capital expenses.

This budget reflects fund transfers which 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 2026/2027 Budget total \$30,852,217.

For FY 2026/2027, the SBCOG budget estimates revenue from several key funding sources. Local Transportation Funds are provided to the Council of Governments through the Transportation Development Act and are generated locally through a ¼-cent sales tax. Other significant revenue sources include the Transit and Intercity Rail Capital Program (TIRCP), Zero Emission Transit Capital Program (ZETCP), Planning, Programming, and Monitoring (PPM), Rural Planning Assistance, Regional Surface Transportation Program, and other grant-specific funding sources.

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.

Expenditures are budgeted to include support for the State Route 25 EIR phase. Other expenditures include 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.

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

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 2026/2027 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 2026/27
REVENUE SUMMARY**

REVENUE DESCRIPTION	Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
Local Transportation Authority CE (627.95.7320)					
541.001 Interest Revenue	6,000	6,000	20,000	20,000	14,000
570.001 Advertisement Revenue	1,000	3,000	5,000	5,000	4,000
570.003 Sale of Fix Asset	2,000	2,000	-	-	(2,000)
551.101 Grant Revenue State Aid- Grants (LCTOP)	172,900	152,900	329,659	339,549	156,759
551.401 State Miscellaneous Revenue	-	-	400,000	-	400,000
576.012 LTF Transfer in	1,640,260	1,806,302	1,271,843	2,091,837	(368,417)
576.012 STA Transfer in	689,937	679,937	616,919	635,427	(73,018)
576.012 SGR Transfer in	67,850	67,850	271,782	-	-
576.012 TIRCP Transfer In	-	-	500,000	-	-
562.803 County Express Fares/JDA Fares	115,000	98,104	100,000	103,000	(15,000)
556.301 Federal Misc. Revenue	-	-	-	-	-
556.301 Federal Misc. Revenue	-	-	-	-	-
556.001 Federal Grants (FTA 5311)	500,000	-	500,000	-	-
Total	3,194,947	2,816,093	4,015,203	3,194,812	116,324
Local Transportation Authority ST (627.95.7321)					
541.001 Interest Revenue	6,000	3,000	3,000	3,000	(3,000)
570.003 Sale of Fix Asset	-	-	-	-	-
551.113 Grant Revenue Local Transit Fund Grant	-	-	-	-	-
576.012 LTF Transfer in	608,901	666,316	281,916	654,427	(326,985)
562.803 Charges for Services- Fares	6,000	6,490	6,600	6,800	600
556.301 Federal Misc. Revenue	-	-	-	-	-
556.001 Federal Grants (FTA 5310)	-	-	350,000	-	350,000
Total	620,901	675,806	641,516	664,227	20,615
Local Transportation Fund (629.95.7310)					
550.102 General Sales Tax (1/4%) LTF	2,726,127	2,754,899	2,809,997	2,894,297	83,870
541.001 LTF Interest Revenue	357,495	470,812	430,228	443,135	72,733
340.101 TDA 2% Reserved for Bike/Ped. (Carryover)	930,012	892,056	942,056	998,256	12,044
Set aside Local Streets & Roads(carry over)	1,241,578	1,241,578	1,241,578	1,241,578	-
LTF Balance (Carryover)	10,926,632	10,789,131	11,851,305	14,239,190	924,673
Total	16,181,844	16,148,476	17,275,164	19,816,455	1,093,320
Transportation Planning State Subvention (628.95.7390)					
551.405 STIP Planning, Programming, & Monitoring	58,000	58,000	58,000	-	-
551.407 Rural Planning Assistance	598,000	404,500	505,625	404,500	(92,375)
570.001 Other Revenue Contributions	3,274	142,516	87,767	-	84,493
570.014 RSTP From Previous years- Held for Others	2,787,835	2,787,835	3,658,093	4,508,093	870,258
551.412 RSTP Exchange	850,000	870,258	850,000	850,000	-
Fund Balance (carry over previous years)	2,014,004	2,079,221	2,236,713	1,764,141	222,709
541.001 Interest Revenue	175,000	157,492	130,000	100,000	(45,000)
Total	6,486,113	6,499,822	7,526,198	7,626,734	1,040,085
State Transit Assistance (629.95.7300)					
551.406 STA Revenue	689,937	679,937	616,919	635,427	(73,018)
551.001 STA Interest Revenue	-	-	-	-	-
STA Carryover	103,491	103,491	-	-	(103,491)
551.406 State of Good Repair	117,921	117,921	120,894	124,521	2,973
551.001 SGR Interest Revenue	-	10,000	9,000	9,270	9,000
SGR Carryover	81,547	81,547	141,888	146,145	60,341
Total	992,896	992,896	888,701	915,362	(104,195)

**COUNCIL OF GOVERNMENTS
BUDGET - FY 2026/27
REVENUE SUMMARY - CONTINUED**

	Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
COG Administration (628.95.7340)					
576.012 OPEB revenue	15,391	14,000	17,710	18,596	2,319
Misc. (carry over)	-	9,000	-	-	-
561.904 ALUC Fees	2,000	1,200	2,000	2,000	-
570.001 Contributions (LTF)	523,277	350,186	109,932	336,824	(413,345)
Total	540,668	374,386	129,642	357,420	(411,026)
Travel Demand Management (TDM) Rideshare Fund (628.95.7330)					
556.310 CMAQ Rideshare	-	-	-	-	-
570.012 Donations/Balance	5,799	2,134	4,000	4,200	(1,799)
Total	5,799	2,134	4,000	4,200	(1,799)
LCTOP (628.95.7325)					
541.001 Interest	40	5,000	3,500	3,605	3,460
570.101 Carry Over Previous Years	6,282	140,742	165,742	-	159,460
551.401 State Grant Misc	157,268	172,900	166,004	110,000	8,736
Total	163,590	318,642	335,246	113,605	171,656
Service Authority for Freeways & Expressways (628.95.7380)					
550.109 DMV Vehicle Registration Fee	69,000	74,160	72,000	74,160	3,000
Fund Balance(Carryover previous years)	270,293	321,535	359,710	397,789	89,417
541.001 Interest Revenue	500	11,887	12,000	13,000	11,500
Total	339,793	407,582	443,710	484,949	103,917
Hwy 25 Safety (628.95.7360)					
541.001 Interest Revenue	4,000	10,000	10,000	10,000	6,000
564.501 Copies	-	-	-	-	-
570.014 Reimbursement from Caltrans	-	-	-	-	-
570.014 Contributions (RDA)Balance	195,367	265,741	275,741	184,832	80,374
Total	199,367	275,741	285,741	194,832	86,374
Travel Demand Management (TDM) Vanpool Administration Account (628.95.7370)					
542.010 Passenger Lease Fees	-	-	-	-	-
541.001 Interest	1,000	100	100	-	(900)
350.101 Carryover from previous years & sale of van	25,142	11,791	11,891	-	(13,251)
Total	26,142	11,891	11,991	-	(14,151)
Transit and Intercity Rail Capital Program (TIRCP) & Zero Emission Transit Capital Program (ZETCP) (628.95.7405)					
541.001 Interest	300,000	100,000	50,000	25,000	(250,000)
551.101 Grant Revenue State Aid- Grants (TIRCP)	3,617,427	-	-	-	-
551.401 Grant Revenue State Misc. (ZETCP)	195,221	-	-	-	-
350.101 Carryover from previous years	4,277,074	4,066,563	4,166,563	2,314,322	(110,511)
Total	8,389,722	4,166,563	4,216,563	2,339,322	(360,511)
Measure G (634.95.7391)					
541.001 Interest Revenue	541,441	1,149,007	1,152,454	1,187,028	611,013
550.113 SB 1 Local Partnership Program (LPP) - Formulaic	-	-	-	-	-
550.113 SB 1 Local Partnership Program (LPP) - Formulaic Cycle 3	-	-	-	-	-
512.001 Sales tax	-	-	-	-	-
512.001 Sales Tax-Tier I	13,920,844	13,917,084	14,056,255	14,337,380	135,411
512.001 Sales Tax-Tier II	-	-	-	-	-
512.001 Sales Tax-Tier III	-	-	-	-	-
512.001 Sales Tax-Administration	140,615	140,576	141,982	144,822	1,367
570.014 Prior Year Balance	38,668,422	39,085,439	54,017,767	61,117,046	15,349,345
TOTAL MEASURE G REVENUES	53,271,322	54,292,106	69,368,458	76,786,275	16,097,136
TOTAL COG REVENUES	85,728,387	82,730,337	30,673,246	107,813,180	18,012,033
TOTAL LTA REVENUES	3,815,848	3,491,899	4,656,719	3,859,040	136,939
TOTAL SAFE REVENUES	339,793	407,582	443,710	484,949	103,917
TOTAL REVENUES	89,885,827	86,621,952	105,022,201	112,151,369	18,245,090

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

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

Acronyms Summary:

RSTP - Regional Surface Transportation Program

STA - State Transit Assistance

CMAQ - Congestion Mitigation and Air Quality

STIP - State Transportation Improvement Program

5311 - Federal Transit Administration Section 5311 Program

LTF - Local Transportation Fund

RMRA - Road Maintenance & Rehabilitation Account (St. Funds)

SRTP - Short Range Transit Plan

CRRSAA - Coronavirus Response and Relief Supplemental Appropriations Act of 2021

Council of Governments - Revenue Summary

CARES Act - Coronavirus Aid, Relief, and Economic Security Act

**Council of Governments
BUDGET FY 2026/27**

Expenditure Summary and Revenue Summary

EXPENDITURE DESCRIPTION	Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
EXPENDITURE DESCRIPTION					
Personnel	468,670	425,790	622,740	647,325	154,070
Services & Supplies	337,083	322,988	318,022	319,797	(19,061)
Contracts	2,012,910	184,634	1,615,144	273,832	(397,766)
Capital	-	-	-	-	-
Other	3,545,602	3,640,481	3,012,536	3,843,559	(533,066)
TOTAL EXPENDITURES	6,364,265	4,573,893	5,568,442	5,084,513	(795,823)
REVENUES					
See Revenue Sheet for detail	32,462,864	28,440,365	30,563,314	30,803,769	1,913,098
Operating Transfers Received	523,277	350,186	288,903	357,420	(234,374)
TOTAL REVENUES	32,986,141	28,790,550	30,852,217	31,161,188	1,678,724
TOTAL PROPOSED BUDGET	6,364,265	4,573,893	5,568,442	5,084,513	(795,823)

The Council of Governments budget accounts include:

- | | |
|--|--|
| <ul style="list-style-type: none"> 1. Local Transportation Fund (629.7310) 2. State Transit Assistance (629.7300) 3. Low Carbon Transit Operations Program (628.7325) 4. Rideshare Program (628.7330) 5. Council of Governments Administration (628.7340) | <ul style="list-style-type: none"> 6. Vanpool Program (628.7370) 7. Highway 25 Safety Program (628.7360) 8. Transportation Planning State Subvention (628.7390) 9. Measure G (634.7390) 10. Transit and Intercity Rail Capital Program & Zero Emission Transit Capital Program (628 |
|--|--|

BUDGET NOTES

Personnel

SBCOG salaries to support all agency programs.

Total 622,740

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 318,022

Contracts

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

Total 1,615,144

Capital

No capital expenses proposed in this draft budget.

-

Other

Other includes operating transfers to LTA and COG Administration. This category includes COG's share of the cost for current employee retirement benefits (OPEB).

Total 3,012,536

TOTAL PROPOSED BUDGET 5,568,442

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

EXPENDITURE DESCRIPTION	Adopted Budget FY 20/21	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
EXPENDITURE DESCRIPTION					
Personnel	92,843	87,330	79,920	-	(12,923)
Services & Supplies	39,899	4,517	21,492	12,067	(18,407)
Contracts	800,000	41,916	8,150,000	2,650,000	7,350,000
Capital	-	-	-	-	-
Other	-	-	-	-	-
TOTAL EXPENDITURES	932,742	133,763	8,251,412	2,662,067	7,318,670
REVENUES					
See Revenue Sheet for detail	53,271,322	54,292,106	69,368,458	76,786,275	16,097,136
Operating Transfers Received	-	-	-	-	-
TOTAL REVENUES	53,271,322	54,292,106	69,368,458	76,786,275	16,097,136
FUND BALANCE			61,117,046	2,662,067	

**Council of San Benito County
Governments**

**Adopted Budget
Fiscal Year 2026/2027**

**COUNCIL OF GOVERNMENTS - STATE TRANSIT ASSISTANCE (STA)
BUDGET - FY 2026/27
EXPENDITURES**

EXPENDITURE DESCRIPTION	Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
Personnel					
610.905 Salaries	-	-	-	-	-
623.510 Administrative Support	-	-	-	-	-
Total	-	-	-	-	-
Services and Supplies					
619.126 Magazines and Subscriptions	-	-	-	-	-
619.130 Clothing and Safety	-	-	-	-	-
619.132 Communications	-	-	-	-	-
619.138 Computer Maintenance	-	-	-	-	-
619.140 Computer Supplies	-	-	-	-	-
645.701 General Insurance	-	-	-	-	-
619.152 Maintenance of Equipment	-	-	-	-	-
619.154 Maintenance of Equipment - Oil and Gas	-	-	-	-	-
619.158 Maintenance of Structures and Grounds	-	-	-	-	-
619.280 Marketing	-	-	-	-	-
619.164 Medical/Dental/Lab Supplies and Services	-	-	-	-	-
619.166 Membership Dues	-	-	-	-	-
619.168 Office Furniture under \$700	-	-	-	-	-
619.170 Office Equipment under \$300	-	-	-	-	-
619.176 Special Project Supplies -Supplies	-	-	-	-	-
619.174 Supplies	-	-	-	-	-
619.172 Postage and Delivery	-	-	-	-	-
619.210 Legal	-	-	-	-	-
619.212 Accounting	-	-	-	-	-
619.222 Other Consultants	-	-	-	-	-
619.180 Public and Legal Notices	-	-	-	-	-
619.184 Rent Equipment	-	-	-	-	-
619.186 Rent Structures	-	-	-	-	-
619.190 Small Tools	-	-	-	-	-
619.268 Special Dept Expense - Other	-	-	-	-	-
619.196 Travel Lodging	-	-	-	-	-
619.198 Travel Meals	-	-	-	-	-
619.194 Training	-	-	-	-	-
619.200 Travel Transportation	-	-	-	-	-
619.306 Utilities	-	-	-	-	-
Total	-	-	-	-	-
Contracts					
619.250 Special Dept Expense - Contracts	-	-	-	-	-
Total	-	-	-	-	-
Capital					
650.304 Furniture and Fixtures	-	-	-	-	-
650.302 Equipment other than Computer	-	-	-	-	-
650.303 Computer Hardware	-	-	-	-	-
650.301 Automobiles, Trucks, Vans	-	-	-	-	-
Total	-	-	-	-	-
Other					
640.513 Operating Transfers (STA to LTA)	679,937	783,428	616,919	635,427	(63,018)
640.513 Operating Transfers (SGR to LTA)	67,580	67,580	271,782	121,449	204,202
Total	747,517	851,008	888,701	756,876	141,184
TOTAL PROPOSED BUDGET	747,517	851,008	888,701	756,876	141,184

**COUNCIL OF GOVERNMENTS - STATE TRANSIT ASSISTANCE
BUDGET - FY 2026/27
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION	Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
551.406 STA Revenue	689,937	679,937	616,919	635,427	(73,018)
551.001 STA Interest Revenue	-	-	-	-	-
STA Carryover	103,491	103,491	-	-	(103,491)
551.406 State of Good Repair	117,921	117,921	120,894	124,521	2,973
551.001 SGR Interest Revenue	-	10,000	9,000	9,270	9,000
SGR Carryover	81,547	81,547	141,888	146,145	60,341
TOTAL BUDGET	992,896	992,896	888,701	915,362	(104,195)

EXPENDITURES VS REVENUES	Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
Personnel	-	-	-	-	-
Services & Supplies	-	-	-	-	-
Contracts	-	-	-	-	-
Capital	-	-	-	-	-
Other (LTA)	747,517	851,008	888,701	756,876	141,184
TOTAL EXPENDITURES	747,517	851,008	888,701	756,876	141,184
REVENUES					
Revenues	992,896	992,896	888,701	915,362	(104,195)
TOTAL REVENUES	992,896	992,896	888,701	915,362	(104,195)
TOTAL PROPOSED BUDGET	747,517	851,008	888,701	756,876	141,184

FUND BALANCE	-
DESIGNATED FUND BALANCE	-
UNDESIGNATED FUND BALANCE	-

**COUNCIL OF GOVERNMENTS - STATE TRANSIT ASSISTANCE
BUDGET - FY 2026/27
BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 26/27
Personnel No Personnel expenditures are proposed in this Budget.	
Total	-
Services and Supplies No Services and Supplies are proposed in this Budget.	
Total	-
Contracts No Contracts are proposed in this Budget.	
Total	-
Capital No Capital expenditures are proposed in this Budget.	
Total	-
Other Other includes an annual STA operating transfer to the LTA for transit operations and capital and transfer of State of Good Repair funds for transit capitol.	
Total	888,701
TOTAL PROPOSED BUDGET	888,701

COUNCIL OF GOVERNMENTS - LOCAL TRANSPORTATION FUND (LTF)
BUDGET - FY 2026/27
EXPENDITURES

EXPENDITURE DESCRIPTION	Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
Personnel					
610.905 Salaries	-	-	-	-	-
623.51 Administrative Support	-	-	-	-	-
Total	-	-	-	-	-
Services and Supplies					
619.126 Magazines and Subscriptions	-	-	-	-	-
619.130 Clothing and Safety	-	-	-	-	-
619.132 Communications	-	-	-	-	-
619.138 Computer Maintenance	-	-	-	-	-
619.140 Computer Supplies	-	-	-	-	-
645.701 General Insurance	-	-	-	-	-
619.152 Maintenance of Equipment	-	-	-	-	-
619.154 Maintenance of Equipment - Oil and Gas	-	-	-	-	-
619.158 Maintenance of Structures and Grounds	-	-	-	-	-
619.280 Marketing	-	-	-	-	-
619.164 Medical/Dental/Lab Supplies and Services	-	-	-	-	-
619.166 Membership Dues	-	-	-	-	-
619.176 Special Project Supplies - Supplies	-	-	-	-	-
619.174 Supplies	-	-	-	-	-
619.172 Postage and Delivery	-	-	-	-	-
619.210 Legal	-	-	-	-	-
619.222 Other Consultants	-	-	-	-	-
619.180 Public and Legal Notices	-	-	-	-	-
619.184 Rent Equipment	-	-	-	-	-
619.186 Rent Structures	-	-	-	-	-
619.190 Small Tools	-	-	-	-	-
619.268 Special Dept Expense - Other	-	-	-	-	-
619.196 Travel Lodging	-	-	-	-	-
619.198 Travel Meals	-	-	-	-	-
619.194 Training	-	-	-	-	-
619.200 Travel Transportation	-	-	-	-	-
619.306 Utilities	-	-	-	-	-
Total	-	-	-	-	-
Contracts					
619.250 Special Dept Expense - Contracts	-	-	-	-	-
Total	-	-	-	-	-
Capital					
650.304 Furniture and Fixtures	-	-	-	-	-
650.303 Computer Hardware	-	-	-	-	-
650.301 Automobiles, Trucks, Vans	-	-	-	-	-
Total	-	-	-	-	-
Other					
650.513 Operating Transfers (LTA CE)	1,640,260	1,640,260	1,271,843	2,091,837	(368,417)
650.513 Operating Transfers (ST)	608,901	608,901	281,916	635,427	(326,985)
650.513 Operating Transfer (COG Admin)	523,277	523,277	288,903	336,824	(234,374)
650.513 Operating Transfer (2% reserve Bike & Ped)	-	-	48,366	-	48,366
Total	2,772,438	2,772,438	1,891,028	3,064,088	(881,410)
TOTAL PROPOSED BUDGET	2,772,438	2,772,438	1,891,028	3,064,088	(881,410)

**COUNCIL OF GOVERNMENTS - LOCAL TRANSPORTATION FUND
BUDGET - FY 2026/27
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION		Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
550.102	General Sales Tax (1/4%) LTF	2,726,127	2,754,899	2,809,997	2,894,297	83,870
541.001	LTF Interest Revenue	357,495	470,812	430,228	443,135	72,733
340.101	TDA 2% Reserved for Bike/Ped. (Carryover)	930,012	892,056	942,056	998,256	12,044
	Set aside Local Streets & Roads(carry over)	1,241,578	1,241,578	1,241,578	1,241,578	-
	LTF Balance (Carryover)	10,926,632	10,789,131	11,851,305	14,011,853	924,673
	TOTAL REVENUE	16,181,844	16,148,476	17,275,164	19,589,118	1,093,320

EXPENDITURES VS REVENUES		Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
EXPENDITURES						
	Personnel	-	-	-	-	-
	Services & Supplies	-	-	-	-	-
	Contracts	-	-	-	-	-
	Capital	-	-	-	-	-
	Other (Operating Transfers out)	2,772,438	2,772,438	1,891,028	3,064,088	(881,410)
	TOTAL EXPENDITURES	2,772,438	2,772,438	1,891,028	3,064,088	(881,410)
REVENUES						
	Revenues	\$16,181,844	16,148,476	17,275,164	19,589,118	1,093,320
	TOTAL REVENUES	16,181,844	16,148,476	17,275,164	19,589,118	1,093,320
	TOTAL PROPOSED BUDGET	2,772,438	2,772,438	1,891,028	3,064,088	(881,410)

FUND BALANCE	15,384,137
DESIGNATED FUND BALANCE	1,372,284
UNDESIGNATED FUND BALANCE	<u>14,011,853</u>

**COUNCIL OF GOVERNMENTS - LOCAL TRANSPORTATION FUND
BUDGET - FY 2026/27
BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 26/27
Personnel No Personnel expenditures are proposed in this Budget.	
Total	-
Services and Supplies No Services and Supplies are proposed in this Budget.	
Total	-
Contracts No Contract expenditures are proposed in this Budget.	
Total	-
Capital No Capital expenditures are proposed in this Budget.	
Total	-
Other Other includes operating transfers to the LTA and COG Administration budgets. There is a required set-aside of 2% for bicycle and pedestrian projects as mandated in the Transportation Development Act.	
Total	1,891,028
TOTAL PROPOSED BUDGET	1,891,028

**COUNCIL OF GOVERNMENTS - TRAVEL DEMAND MANAGEMENT (TDM) RIDESHARE PROGRAM
BUDGET - FY 2026/27
EXPENDITURES**

EXPENDITURE DESCRIPTION	Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
Personnel					
610.905 Salaries- Direct	4,214	1,914	-	-	(4,214)
610.905 Salaries- Indirect	1,586	-	-	-	-
Total	5,800	1,914	-	-	(4,214)
Services and Supplies					
619.126 Magazines and Subscriptions	-	-	-	-	-
619.130 Clothing and Safety	-	-	-	-	-
619.132 Communications	-	-	-	-	-
619.138 Computer Maintenance	-	-	-	-	-
619.140 Computer Supplies	-	-	-	-	-
645.701 General Insurance	257	220	-	-	(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	-	-	-	(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	-	-	-	-	-
Total	4,457	220	4,000	4,000	(457)
Contracts					
619.250 Special Dept Expense - Contracts	-	-	-	-	-
Total	-	-	-	-	-
Capital					
650.302 Equipment other than Computer	-	-	-	-	-
650.303 Computer Hardware	-	-	-	-	-
650.301 Automobiles, Trucks, Vans	-	-	-	-	-
Total	-	-	-	-	-
Other					
649.32 Operating Transfers	-	-	-	-	-
Total	-	-	-	-	-
TOTAL PROPOSED BUDGET	10,257	2,134	4,000	4,000	(6,257)

**COUNCIL OF GOVERNMENTS - RIDESHARE PROGRAM
BUDGET - FY 2026/27
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION		Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
556.310	CMAQ Rideshare	-	-	-	-	-
	Donations/Carry over	5,799	2,134	4,000	4,200	(1,799)
	TOTAL REVENUE	5,799	2,134	4,000	4,200	-1,799

EXPENDITURES VS REVENUES		Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
EXPENDITURES						
	Personnel	5,800	1,914	-	-	(4,214)
	Services & Supplies	4,457	220	4,000	4,000	(457)
	Contracts	-	-	-	-	-
	Capital	-	-	-	-	-
	Other	-	-	-	-	-
	TOTAL EXPENDITURES	10,257	2,134	4,000	4,000	(4,671)
REVENUES						
	Revenues	5,799	2,134	4,000	4,200	-\$1,799
	TOTAL REVENUES	5,799	2,134	4,000	4,200	(1,799)
	TOTAL PROPOSED BUDGET	10,257	2,134	4,000	4,000	(6,257)

FUND BALANCE	-
DESIGNATED FUND BALANCE	-
UNDESIGNATED FUND BALANCE	-

**COUNCIL OF GOVERNMENTS - RIDESHARE PROGRAM
BUDGET - FY 2026/27
BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 26/27
Personnel	
Total	-
Services and Supplies	
Total	4,000
Contracts	
Total	-
Capital	
Total	-
Other	
Total	-
TOTAL PROPOSED BUDGET	4,000

COUNCIL OF GOVERNMENTS - LOW CARBON TRANSIT OPERATIONS PROGRAM (LCTOP)
BUDGET - FY 2026/27
EXPENDITURES

EXPENDITURE DESCRIPTION	Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
Personnel					
610.905 Salaries- Direct	-	-	-	-	-
610.905 Salaries- Indirect	-	-	-	-	-
Total	-	-	-	-	-
Services and Supplies					
619.126 Magazines and Subscriptions	-	-	-	-	-
619.130 Clothing and Safety	-	-	-	-	-
619.132 Communications	-	-	-	-	-
619.138 Computer Maintenance	-	-	-	-	-
619.140 Computer Supplies	-	-	-	-	-
645.701 General Insurance	-	-	-	-	-
619.152 Maintenance of Equipment	-	-	-	-	-
619.154 Maintenance of Equipment - Oil and Gas	-	-	-	-	-
619.158 Maintenance of Structures and Grounds	-	-	-	-	-
619.280 Marketing	-	-	-	-	-
619.166 Membership Dues	-	-	-	-	-
619.176 Special Project Supplies - Supplies	-	-	-	-	-
619.174 Supplies	-	-	-	-	-
619.172 Postage and Delivery	-	-	-	-	-
619.210 Legal	-	-	-	-	-
619.180 Public and Legal Notices	-	-	-	-	-
619.184 Rent Equipment	-	-	-	-	-
619.186 Rent Structures	-	-	-	-	-
619.190 Small Tools	-	-	-	-	-
619.268 Special Dept Expense - Other	174,980	172,900	329,659	113,605	154,679
619.196 Travel Lodging	-	-	-	-	-
619.198 Travel Meals	-	-	-	-	-
619.194 Training	-	-	-	-	-
619.200 Travel Transportation	-	-	-	-	-
619.306 Utilities	-	-	-	-	-
Total	174,980	172,900	329,659	113,605	154,679
Contracts					
619.250 Special Dept Expense - Contracts	-	-	-	-	-
Total	-	-	-	-	-
Capital					
650.302 Equipment other than Computer	-	-	-	-	-
650.303 Computer Hardware	-	-	-	-	-
650.301 Automobiles, Trucks, Vans	-	-	-	-	-
Total	-	-	-	-	-
Other					
649.32 Operating Transfers	-	-	-	-	-
Total	-	-	-	-	-
TOTAL PROPOSED BUDGET	174,980	172,900	329,659	113,605	154,679

**COUNCIL OF GOVERNMENTS - LOW CARBON TRANSIT OPERATIONS PROGRAM
BUDGET - FY 2026/27
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION	Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
541.001 Interest	40	5,000	3,500	3,605	3,460
570.101 Carry Over Previous Years	6,282	140,742	165,742	-	159,460
551.401 State Grant Misc	157,268	172,900	166,004	110,000	8,736
TOTAL REVENUE	163,590	318,642	335,246	113,605	171,656

EXPENDITURES VS REVENUES	Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
EXPENDITURES					
Personnel	-	-	-	-	-
Services & Supplies	174,980	172,900	329,659	113,605	154,679
Contracts	-	-	-	-	-
Capital	-	-	-	-	-
Other	-	-	-	-	-
TOTAL EXPENDITURES	174,980	172,900	329,659	113,605	154,679
REVENUES					
Revenues	163,590	318,642	335,246	113,605	\$171,656
TOTAL REVENUES	163,590	318,642	335,246	113,605	171,656
TOTAL PROPOSED BUDGET	174,980	172,900	329,659	113,605	154,679

FUND BALANCE	5,587
DESIGNATED FUND BALANCE	-
UNDESIGNATED FUND BALANCE	<u>5,587</u>

**COUNCIL OF GOVERNMENTS - LOW CARBON TRANSIT OPERATIONS PROGRAM
BUDGET - FY 2026/27
BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 26/27
Personnel	
Total	-
Services and Supplies Expansion of intercounty services.	
Total	329,659
Contracts	
Total	-
Capital	
Total	-
Other	
Total	-
TOTAL PROPOSED BUDGET	329,659

**COUNCIL OF GOVERNMENTS - ADMINISTRATION
BUDGET - FY 2026/27
EXPENDITURES**

EXPENDITURE DESCRIPTION	Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 22/23 FY 23/24
Personnel					
610.905 Salaries- Direct	-	-	-	-	-
610.905 Salaries- Indirect	212,590	200,000	196,023	205,824	(16,567)
Total	212,590	200,000	196,023	205,824	(16,567)
Services and Supplies					
619.126 Magazines and Subscriptions	6700	6,750	7,200	7,416	500
620.301 Clothing and Safety	0	-	-	-	-
619.132 Communications	4500	4,660	7,453	7,677	2,953
619.138 Computer Maintenance	19000	19,458	20,000	20,600	1,000
619.14 Computer Supplies	1000	-	1,000	1,030	-
619.152 Maintenance of Equipment	1500	1,526	1,700	1,751	200
619.158 Maintenance of Structures and Grounds	4700	4,750	5,784	5,958	1,084
621.502 Maintenance of Equipment - Oil and Gas	0	-	-	-	-
619.166 Membership Dues	2000	1,250	2,000	2,060	-
619.17 Office Equipment	1200	-	1,000	1,030	(200)
619.172 Postage and Delivery	700	400	500	515	(200)
621.901 Medical/Dental/Lab Supplies & Services	-	-	-	-	-
619.174 Supplies	2000	2,136	2,500	2,575	500
619.168 Office Furniture under \$700	0	-	-	-	-
619.17 Office Equipment under \$300	0	-	-	-	-
619.176 Special Project Supplies	0	-	-	-	-
619.178 Services and Supplies Banks Treasurer	8	18	20	21	12
619.18 Public and Legal Notices	1000	1,411	1,450	1,494	450
619.184 Rent Equipment	2400	2,400	2,400	2,472	-
619.186 Rent Structures	46344	46,191	47,772	49,205	1,428
623.502 Professional Services - Accounting	0	-	-	-	-
619.19 Rent Space	0	-	-	-	-
619.194 Training	1000	-	-	-	(1,000)
619.196 Travel Lodging	0	-	-	-	-
619.198 Travel Meals	0	-	-	-	-
619.2 Travel Transportation	0	300	400	412	400
619.28 Marketing	3500	2,500	500	515	(3,000)
623.101 Small Tools	0	-	-	-	-
619.21 Professional Service - Legal	35000	9,696	25,000	25,750	(10,000)
619.214 Services and Supplies - Computer	0	-	-	-	-
619.222 Professional Services - Other	-	-	-	-	-
619.268 Special Dept Expense - Other	52000	200	37,500	38,625	(14,500)
619.306 Utilities	4000	4,413	5,000	5,150	1,000
645.701 General Insurance	9420	8,062	9,792	10,086	372
649.101 Cost Allocation Plan	62715	116,121	(116,091)	100000	(19,001)
Total	260,687	232,242	62,880	284,340	(38,002)
Contracts					
619.250 Special Dept. Expense - Contracts	52,000	34,364	32,000	33,000	(20,000)
Total	52,000	34,364	32,000	33,000	(20,000)
Capital					
650.302 Equipment other than Computer	-	-	-	-	-
650.303 Computer Hardware	-	-	-	-	-
650.301 Automobiles, Trucks, Vans	-	-	-	-	-
Total	-	-	-	-	-
Other					
640.320 OPEB Charges	-	-	-	-	-
645.704 Retiree medical	15,391	14,901	17,710	18,596	2,319
Total	15,391	14,901	17,710	18,596	2,319
TOTAL PROPOSED BUDGET	540,668	365,386	308,613	357,420	(53,249)

**COUNCIL OF GOVERNMENTS - ADMINISTRATION
BUDGET - FY 2026/27
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION	Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 22/23 FY 23/24
576.012 OPEB revenue	15,391	14,000	17,710	18,596	2,319
570.006 Miscellaneous (carry over)	-	9,000	-	-	-
576.012 ALUC Fees	2,000	1,200	2,000	2,000	-
576.012 Contributions(LTF)	523,277	350,186	288,903	336,824	(234,374)
TOTAL REVENUE	540,668	374,386	308,613	357,420	(232,055)

EXPENDITURES VS REVENUES	Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 22/23 FY 23/24
EXPENDITURES					
Personnel	212,590	200,000	196,023	205,824	(16,567)
Services & Supplies	62,715	116,121	62,880	100,000	165
Contracts	52,000	34,364	32,000	33,000	(20,000)
Capital	-	-	-	-	-
Other	15,391	14,901	17,710	18,596	2,319
TOTAL EXPENDITURES	342,696	365,386	308,613	357,420	(34,083)
REVENUES					
Revenues	540,668	374,386	308,613	357,420	(232,055)
TOTAL REVENUES	540,668	374,386	308,613	357,420	(232,055)
TOTAL PROPOSED BUDGET	342,696	365,386	308,613	357,420	(34,083)
FUND BALANCE			-		
DESIGNATED FUND BALANCE			-		
UNDESIGNATED FUND BALANCE			-		

**COUNCIL OF GOVERNMENTS - ADMINISTRATION
BUDGET - FY 2026/27
BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 26/27
Personnel Personnel includes staff salaries and the Board of Directors stipend.	
Total	196,023
Services and Supplies Services and Supplies for COG operations.	
Total	(116,091)
Contracts Contracts include the cost of the financial audit and ALUC consultant fee.	
Total	32,000
Capital	
Total	-
Other SBCOG's share of cost for current employees retirement benefits (OPEB - Other Post Employee Benefits). Beginning FY 23/24 SBCOG will be deriving a distribution from its California Employers' Retiree Benefit Trust (CERBT) fund to cover the OPEB expenses.	
Total	17,710
TOTAL PROPOSED BUDGET	129,642

JE# BUDGET ADJUSTMENTS

**COUNCIL OF GOVERNMENTS - HIGHWAY 25 SAFETY PROJECT
BUDGET - FY 2026/27
EXPENDITURES**

EXPENDITURE DESCRIPTION		Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
Personnel						
610.905	Salaries- Direct	-	-	909	-	909
610.905	Salaries- Indirect	-	-	-	-	-
		-	-	-	-	-
	Total	-	-	909	-	909
Services and Supplies						
619.126	Magazines and Subscriptions	-	-	-	-	-
619.132	Communications	-	-	-	-	-
619.138	Computer Maintenance	-	-	-	-	-
619.140	Computer Supplies	-	-	-	-	-
645.701	General Insurance	-	-	-	-	-
619.152	Maintenance of Equipment	-	-	-	-	-
619.154	Maintenance of Equipment - Oil and Gas	-	-	-	-	-
619.158	Maintenance of Structures and Grounds	-	-	-	-	-
619.280	Marketing	-	-	-	-	-
619.166	Membership Dues	-	-	-	-	-
619.168	Office Furniture under \$3,000	-	-	-	-	-
619.170	Office Equipment under \$3,000	-	-	-	-	-
619.176	Special Project Supplies - Supplies	-	-	-	-	-
619.174	Supplies	-	-	-	-	-
619.172	Postage and Delivery	-	-	-	-	-
619.210	Legal	-	-	-	-	-
619.222	Other Consultants	-	-	-	-	-
619.180	Public and Legal Notices	-	-	-	-	-
619.184	Rent Equipment	-	-	-	-	-
619.186	Rent Structures	-	-	-	-	-
619.190	Small Tools	-	-	-	-	-
619.268	Special Dept. Expense - Other	50,000	100	50,000	50,000	-
619.196	Travel Lodging	-	-	-	-	-
619.198	Travel Meals	-	-	-	-	-
619.194	Training	-	-	-	-	-
619.200	Travel Transportation	-	-	-	-	-
619.306	Utilities	-	-	-	-	-
	Total	50,000	100	50,000	50,000	-
Contracts						
619.250	Special Dept. Expense - Contracts	150,000	-	50,000	184,832	(100,000)
	Total	150,000	-	50,000	184,832	(100,000)
Capital						
650.304	Furniture and Fixtures	-	-	-	-	-
650.302	Equipment other than Computer	-	-	-	-	-
650.303	Computer Hardware	-	-	-	-	-
650.301	Automobiles, Trucks, Vans	-	-	-	-	-
	Total	-	-	-	-	-
Other						
640.513	Operating Transfers	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL PROPOSED BUDGET		200,000	100	100,909	234,832	(99,091)

**COUNCIL OF GOVERNMENTS - HIGHWAY 25 SAFETY PROJECT
BUDGET - FY 2026/27
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION		Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
541.001	Interest Revenue	4,000	10,000	10,000	-	6,000
551.405	Caltrans Reim	-	-	-	-	-
570.014	Contributions Balance	195,367	265,741	275,741	184,832	80,374
TOTAL REVENUE		199,367	275,741	285,741	184,832	86,374

EXPENDITURES VS REVENUES		Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
EXPENDITURES						
	Personnel	-	-	909	-	909
	Services & Supplies	50,000	100	50,000	50,000	-
	Contracts	150,000	-	50,000	184,832	(100,000)
	Capital	-	-	-	-	-
	Other	-	-	-	-	-
	TOTAL EXPENDITURES	200,000	100	100,909		(99,091)
REVENUES						
	Revenues	199,367	275,741	285,741	-	86,374
	TOTAL REVENUES	199,367	275,741	285,741	184,832	86,374
	TOTAL PROPOSED BUDGET	200,000	100	100,909	-	(99,091)
	FUND BALANCE			184,832		
	DESIGNATED FUND BALANCE			-		
	UNDESIGNATED FUND BALANCE			184,832		

**COUNCIL OF GOVERNMENTS - HIGHWAY 25 SAFETY PROJECT
BUDGET - FY 2026/27
BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 26/27
Personnel No Personnel expenditures are proposed in this Budget.	
Total	909
Services and Supplies Services and Supplies as needed and transportation communication via website updates or mailers.	
Total	50,000
Contracts	
Total	50,000
Capital No Capital expenditures are proposed in this Budget.	
Total	-
Other	
Total	-
TOTAL PROPOSED BUDGET	100,909

**COUNCIL OF GOVERNMENTS - TRAVEL DEMAND MANAGEMENT (TDM) Vanpool Program
BUDGET - FY 2026/27
EXPENDITURES**

EXPENDITURE DESCRIPTION	Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
Personnel					
610.905 Salaries-Direct	2,906	5,620	2,000	2,100	(906)
610.905 Salaries- Indirect	3,937	-	803	843	(3,134)
	-	-	-	-	-
Total	6,843	5,620	2,803	2,943	(4,040)
Services and Supplies					
619.126 Magazines and Subscriptions	-	-	-	-	-
619.132 Communications	-	-	-	-	-
619.138 Computer Maintenance	-	-	-	-	-
619.140 Computer Supplies	-	-	-	-	-
645.701 General Insurance	363	260	140	147	(223)
619.152 Maintenance of Equipment	300	300	600	630	300
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	443	92	50	53	(393)
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	-	1,000	1,000	500
619.196 Travel Lodging	-	-	-	-	-
619.198 Travel Meals	-	-	-	-	-
619.194 Training	-	-	-	-	-
619.200 Travel Transportation	-	-	-	-	-
619.306 Utilities	-	-	-	-	-
Total	1,606	652	1,790	1,830	184
Contracts					
619.250 Special Dept. Expense - Contracts	-	-	-	-	-
Total	-	-	-	-	-
Capital					
650.304 Furniture and Fixtures	-	-	-	-	-
650.302 Equipment other than Computer	-	-	-	-	-
650.303 Computer Hardware	-	-	-	-	-
650.301 Automobiles, Trucks, Vans	-	-	-	-	-
Total	-	-	-	-	-
Other					
640.320 OPEB	-	-	-	-	-
640.513 Operating Transfers	10,256	2,134	4,000	4,000	(6,256)
Total	10,256	2,134	4,000	4,000	(6,256)
TOTAL PROPOSED BUDGET	18,705	8,406	8,593	8,773	(10,112)

**COUNCIL OF GOVERNMENTS - VANPOOL PROGRAM
BUDGET - FY 2026/27
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION	Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
542.010 Passenger Lease Fees	-	-	-	-	-
541.001 Interest	1,000	100	100	-	(900)
570.011 Carryover from Vanpool	25,142	11,791	11,891	3,398	(13,251)
TOTAL REVENUE	26,142	11,891	11,991	3,398	(14,151)

EXPENDITURES VS REVENUES	Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
EXPENDITURES					
Personnel	6,843	5,620	2,803	2,943	(4,040)
Services & Supplies	1,606	652	1,790	1,830	184
Contracts	-	-	-	-	-
Capital	-	-	-	-	-
Other	10,256	2,134	4,000	4,000	(6,256)
TOTAL EXPENDITURES	18,705	8,406	8,593	8,773	(10,112)
REVENUES					
Revenues	26,142	11,891	11,991	3,398	(14,151)
TOTAL REVENUES	26,142	11,891	11,991	3,398	(14,151)
TOTAL PROPOSED BUDGET	18,705	8,406	8,593	8,773	(10,112)
		FUND BALANCE	3,398		
		DESIGNATED FUND BALANCE	-		
		UNDESIGNATED FUND BALANCE	3,398		

**COUNCIL OF GOVERNMENTS - VANPOOL PROGRAM
BUDGET - FY 2026/27
BUDGET NOTES**

BUDGET NOTES	Proposed Budget FY 26/27
Personnel Personnel includes salaries, administrative support, and professional services.	
Total	2,803
Services and Supplies Services and Supplies include routine budget items to support vanpool operations.	
Total	1,790
Contracts No Contract expenditures are proposed in the Budget.	
Total	-
Capital We currently own three vanpools. One is fully operational, while the other two require maintenance and additional investment to become operational.	
Total	-
Other	
Total	4,000
TOTAL PROPOSED BUDGET	8,593

**COUNCIL OF GOVERNMENTS - TRANSPORTATION PLANNING STATE SUBVENTION
BUDGET - FY 2026/27
EXPENDITURES**

EXPENDITURE DESCRIPTION		Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
Personnel						
610.905	Salaries- Direct	210,229	218,256	383,083	402,237	172,854
610.905	Salaries- Indirect	19,239	-	34,591	36,321	15,352
	Total	229,468	218,256	417,674	438,558	188,206
Services and Supplies						
619.126	Magazines and Subscriptions	-	-	-	-	-
619.132	Communications	-	-	-	-	-
619.138	Computer Maintenance	-	-	-	-	-
619.140	Computer Supplies	-	-	-	-	-
645.701	General Insurance	15,000	8,703	20,864	21,907	5,864
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	10,164	12,800	13,500	13,905	3,336
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	5,661	-	5,000	5,250	(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	1,000	700	1,000	1,000	-
619.196	Travel Lodging	5,000	5,000	3,000	3,000	(2,000)
619.198	Travel Meals	1,000	1,000	800	800	(200)
619.194	Training	3,500	2,792	3,000	3,000	(500)
619.200	Travel Transportation	2,000	2,000	1,500	1,500	(500)
619.306	Utilities	-	-	-	-	-
	Total	43,325	32,995	48,664	50,362	5,339
Contracts						
619.250	Special Dept. Expense - Contracts	300,000	30,270	86,234	6,000	(213,766)
619.250	Special Dept. Expense -Contracts	114,000	120,000	50,000	50,000	(64,000)
	Total	414,000	150,270	136,234	56,000	(277,766)
Capital						
650.302	Equipment other than Computer	-	-	-	-	-
650.303	Computer Hardware	-	-	-	-	-
650.301	Automobiles, Trucks, Vans	-	-	-	-	-
	Total	-	-	-	-	-
Other						
640.320	Operating Transfers	-	-	-	-	-
640.513	Operating Transfers	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL PROPOSED BUDGET		686,793	401,521	602,572	544,920	(84,221)

**COUNCIL OF GOVERNMENTS - TRANSPORTATION PLANNING STATE SUBVENTION
BUDGET - FY 2026/27
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION		Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
551.405	STIP Planning, Programming, & Monitoring	58,000	58,000	58,000	-	-
551.407	Rural Planning Assistance	598,000	404,500	505,625	404,500	(92,375)
570.001	Other Revenue Contributions	3,274	142,516	87,767	-	84,493
570.014	RSTP From Previous years- Held for Others	2,787,835	2,787,835	3,658,093	4,508,093	870,258
551.412	RSTP Exchange	850,000	870,258	850,000	850,000	-
	Fund Balance (carry over previous years)	2,014,004	2,079,221	2,236,713	1,764,141	222,709
541.001	Interest Revenue	175,000	157,492	130,000	100,000	(45,000)
	TOTAL REVENUE	6,486,113	6,499,822	7,526,198	7,626,734	1,040,085

EXPENDITURES VS REVENUES		Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
EXPENDITURES						
	Personnel	229,468	218,256	417,674	438,558	188,206
	Services & Supplies	43,325	32,995	48,664	50,362	5,339
	Contracts	414,000	150,270	136,234	56,000	(277,766)
	Capital	-	-	-	-	-
	Other	-	-	-	-	-
	TOTAL EXPENDITURES	686,793	401,521	602,572	544,920	(84,221)
REVENUES						
	Revenues	6,486,113	6,499,822	7,526,198	7,626,734	1,040,085
	TOTAL REVENUE	6,486,113	6,499,822	7,526,198	7,626,734	1,040,085
	TOTAL PROPOSED BUDGET	686,793	401,521	602,572	544,920	(84,221)
	FUND BALANCE			6,923,626		
	DESIGNATED FUND BALANCE			3,086,713		
	UNDESIGNATED FUND BALANCE			3,836,913		

**COUNCIL OF GOVERNMENTS - TRANSPORTATION PLANNING STATE SUBVENTION
BUDGET - FY 2026/27
BUDGET NOTES**

BUDGET NOTES		Proposed Budget FY 26/27
Personnel		
Personnel includes salaries, administrative support, and professional services. These include regular staff salaries, executive director services and temporary help.	Total	417,674
Services and Supplies		
Services and Supplies includes travel, lodging, meals, and training for planning activities.	Total	48,664
Contracts		
Contracts includes costs for contribution to the County Regional GIS System and additional contracts as needed.	Total	136,234
Other		
		-
General Notes		
TOTAL PROPOSED BUDGET		602,572

**MEASURE G /SALES TAX
BUDGET - FY 2026/27
EXPENDITURES**

EXPENDITURE DESCRIPTION	Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
Personnel					
610.905 Salaries- Direct	80,551	87,330	69,220	72,681	(11,331)
610.905 Salaries- Indirect	12,292	-	10,700	-	(1,592)
623.508 Outside Labor	-	-	-	-	-
Total	92,843	87,330	79,920	72,681	(12,923)
Services and Supplies					
619.126 Magazines and Subscriptions	-	-	-	-	-
619.132 Communications	-	-	-	-	-
619.138 Computer Maintenance	-	-	-	-	-
619.140 Computer Supplies	-	-	-	-	-
645.701 General Insurance (Admin)	4,112	3,521	3,992	4,192	(120)
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	35,787	996	7,500	7,875	(28,287)
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	-	10,000
Total	39,899	4,517	21,492	12,067	(18,407)
Contracts					
619.250 Special Dept. Expense - Contracts (Tier I)	600,000	41,916	100,000	100,000	(500,000)
619.250 Special Dept. Expense - Contracts (Tier I)	-	-	8,000,000	2,500,000	8,000,000
619.250 Special Dept. Expense - Contracts (Admin)	200,000	-	50,000	50,000	(150,000)
Total	800,000	41,916	8,150,000	2,650,000	7,350,000
Capital					
650.304 Furniture and Fixtures	-	-	-	-	-
650.302 Equipment other than Computer	-	-	-	-	-
350.303 Computer Hardware	-	-	-	-	-
650.301 Automobiles, Trucks, Vans	-	-	-	-	-
Total	-	-	-	-	-
Other					
640.513 Operating Transfers	-	-	-	-	-
640.513 Operating Transfers- Sales Tax Rev (Tier III)	-	-	-	-	-
Total	-	-	-	-	-
TOTAL PROPOSED BUDGET	932,742	133,763	8,251,412	2,734,748	7,318,670

**MEASURE G /SALES TAX
BUDGET - FY 2026/27
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION	Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
541.001 Interest Income	541,441	1,149,007	1,152,454	1,187,028	611,013
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	13,920,844	13,917,084	14,056,255	14,337,380	135,411
570.014 Sales Tax-Tier II	-	-	-	-	-
570.014 Sales Tax-Tier III	-	-	-	-	-
570.014 Sales Tax-Administration	140,615	140,576	141,982	144,822	1,367
570.014 Prior Year Balance	38,668,422	39,085,439	54,017,767	61,117,046	15,349,345
TOTAL REVENUE	53,271,322	54,292,106	69,368,458	76,786,275	16,097,136

EXPENDITURES VS REVENUES	Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
EXPENDITURES					
Personnel	92,843	87,330	79,920	-	(12,923)
Services & Supplies	39,899	4,517	21,492	12,067	(18,407)
Contracts	800,000	41,916	8,150,000	2,650,000	7,350,000
Capital	-	-	-	-	-
Other	-	-	-	-	-
TOTAL EXPENDITURES	932,742	133,763	8,251,412	2,662,067	7,318,670
REVENUES					
Revenues	53,271,322	54,292,106	69,368,458	76,786,275	16,097,136
TOTAL REVENUES	53,271,322	54,292,106	69,368,458	76,786,275	16,097,136
TOTAL PROPOSED BUDGET	932,742	133,763	8,251,412	2,662,067	7,318,670

	FUND BALANCE	61,117,046
DESIGNATED FUND BALANCE	DESIGNATED FUND BALANCE	-
	UNDESIGNATED FUND BALANCE	61,117,046

BUDGET NOTES	Proposed Budget FY 26/27
Personnel Administration of Measure G.	
Total	79,920
Services and Supplies County Counsel, insurance, and services as needed.	
Total	21,492
Contracts Contracts for consultants needed for services, implementation, and administration of the Measure G.	
Total	8,150,000
Capital No Capital expenditures are proposed in this Budget.	
Total	-
Other Distribution of Tier II Measure G funds to the County of San Benito, City of Hollister, and City of San Juan Bautista.	
Total	-
TOTAL PROPOSED BUDGET	8,251,412

TRANSIT AND INTERCITY RAIL CAPITAL PROGRAM (TIRCP) & ZERO EMISSION TRANSIT CAPITAL PROGRAM (ZETCP)
BUDGET - FY 2026/27
EXPENDITURES

EXPENDITURE DESCRIPTION	Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
Personnel					
610.905 Salaries- Direct	13,969	-	-	-	(13,969)
610.905 Salaries- Indirect	-	-	5,331	-	5,331
	-	-	-	-	-
Total	13,969	-	5,331	-	(8,638)
Services and Supplies					
619.126 Magazines and Subscriptions	-	-	-	-	-
619.130 Clothing and Safety	-	-	-	-	-
619.132 Communications	-	-	-	-	-
619.138 Computer Maintenance	-	-	-	-	-
619.140 Computer Supplies	-	-	-	-	-
645.701 General Insurance	-	-	-	-	-
619.152 Maintenance of Equipment	-	-	-	-	-
619.154 Maintenance of Equipment - Oil and Gas	-	-	-	-	-
619.158 Maintenance of Structures and Grounds	-	-	-	-	-
619.280 Marketing	-	-	-	-	-
619.164 Medical/Dental/Lab Supplies and Services	-	-	-	-	-
619.166 Membership Dues	-	-	-	-	-
619.168 Office Furniture under \$700	-	-	-	-	-
619.170 Office Equipment under \$300	-	-	-	-	-
619.176 Special Project Supplies -Supplies	-	-	-	-	-
619.174 Supplies	-	-	-	-	-
619.172 Postage and Delivery	-	-	-	-	-
619.210 Legal	-	-	-	-	-
619.212 Accounting	-	-	-	-	-
619.222 Other Consultants	-	-	-	-	-
619.180 Public and Legal Notices	-	-	-	-	-
619.184 Rent Equipment	-	-	-	-	-
619.186 Rent Structures	-	-	-	-	-
619.190 Small Tools	-	-	-	-	-
619.268 Special Dept Expense - Other	-	-	-	-	-
619.196 Travel Lodging	-	-	-	-	-
619.198 Travel Meals	-	-	-	-	-
619.194 Training	-	-	-	-	-
619.200 Travel Transportation	-	-	-	-	-
619.306 Utilities	-	-	-	-	-
Total	-	-	-	-	-
Contracts					
619.250 Special Dept Expense - Contracts	1,396,910	-	1,396,910	-	-
	-	-	-	-	-
Total	1,396,910	-	1,396,910	-	-
Capital					
650.304 Furniture and Fixtures	-	-	-	-	-
650.302 Equipment other than Computer	-	-	-	-	-
650.303 Computer Hardware	-	-	-	-	-
650.301 Automobiles, Trucks, Vans	-	-	-	-	-
Total	-	-	-	-	-
Other					
640513 Operating Transfers (LTA CE)	-	-	500,000	-	500,000
Total	-	-	500,000	-	500,000
TOTAL PROPOSED BUDGET	1,410,879	-	1,902,241	-	491,362

**TRANSIT AND INTERCITY RAIL CAPITAL PROGRAM (TIRCP) & ZERO EMISSION TRANSIT CAPITAL PROGRAM (ZETCP)
BUDGET - FY 2026/27
REVENUES AND EXPENDITURES VS REVENUES**

REVENUE DESCRIPTION		Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
541.001	Interest	300,000	100,000	50,000	25,000	(250,000)
551.101	Grant Revenue State Aid- Grants (TIRCP)	3,617,427	-	-	-	(3,617,427)
551.401	Grant Revenue State Misc. (ZETCP)	195,221	-	-	-	-
350.101	Carryover from previous years	4,277,074	4,066,563	4,166,563	2,314,322	(110,511)
TOTAL REVENUE		8,389,722	4,166,563	4,216,563	2,339,322	(3,977,938)

EXPENDITURES VS REVENUES		Adopted Budget FY 25/26	Estimated Actual to June 30, 2026	Proposed Budget FY 26/27	Budget Estimate for FY 27/28	Variance FY 25/26 FY 26/27
EXPENDITURES						
	Personnel	13,969	-	5,331	-	(8,638)
	Services & Supplies	-	-	-	-	-
	Contracts	-	-	1,396,910	-	1,396,910
	Capital	-	-	-	-	-
	Other	-	-	500,000	-	500,000
TOTAL EXPENDITURES		13,969	-	1,902,241	-	1,888,272
REVENUES						
	Revenues	8,389,722	4,166,563	4,216,563	2,339,322	(4,173,159)
TOTAL REVENUES		8,389,722	4,166,563	4,216,563	2,339,322	(4,173,159)
TOTAL PROPOSED BUDGET		13,969	-	1,902,241	-	1,888,272

FUND BALANCE	2,314,322
DESIGNATED FUND BALANCE	-
UNDESIGNATED FUND BALANCE	2,314,322

BUDGET NOTES		Proposed Budget FY 26/27
Personnel		
Program Administration		
	Total	5,331
Services and Supplies		
County Counsel's time related to closing out MEA.		
	Total	-
Contracts		
No Contracts expenditures are proposed in this Budget.		
	Total	1,396,910
Capital		
No Capital expenditures are proposed in this Budget.		
	Total	-
Other		
No Other expenditures are proposed in this Budget.		
	Total	500,000
TOTAL PROPOSED BUDGET		1,902,241

APPENDIX

PURCHASING POLICIES FOR THE COUNCIL OF GOVERNMENTS

A. DEFINITIONS

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

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

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

B. PURPOSE OF CHAPTER

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

C. DESIGNATION OF THE PURCHASING AGENT

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

D. PURCHASING AGENT – POWERS AND DUTIES

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

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

E. DESIGNATION OF ASSISTANT PURCHASING AGENTS

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

F. ASSISTANT PURCHASING AGENT – POWERS AND DUTIES

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

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

G. PURCHASING METHODS AND PROCEDURES

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

H. EXCEPTIONS TO THE COMPETITIVE PROCESS

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

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

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

I. CONTRACTUAL PROCEDURES

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

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

J. PREFERENCE FOR PRODUCTS CONTAINING RECYCLED MATERIALS

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

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

K. PREFERENCE FOR LOCAL BUSINESSES

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

L. UNLAWFUL PURCHASES

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

M. EMERGENCY PURCHASES WITHOUT PRIOR APPROVAL

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

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

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

N. PROTEST PROCEDURES

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

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

O. ACCEPTANCE OF GRATUITIES

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

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

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

1. BUDGET TRANSFER REQUEST FORM

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

2. EXECUTIVE DIRECTOR APPROVAL OF BUDGET TRANSFERS

Interdepartmental transfers of less than \$50,000.

Interobject transfers of less than \$50,000.

Intraobject transfers of any amount.

3. BOARD APPROVAL OF BUDGET TRANSFERS

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

Transfers of revenue increases.

Interdepartmental transfers of more than \$50,000.

Interobject transfers of more than \$50,000.

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

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

