

SOUTH BAY CITIES
COUNCIL OF GOVERNMENTS

MID-YEAR BUDGET
FISCAL YEAR 2025-2026
February 9, 2026

**SBCCOG
BUDGET SUMMARY
MID-YEAR BUDGET
FISCAL YEAR 2025-2026**

	ACTUAL FY 24-25	ADOPTED BUDGET FY 25-26	YTD AS OF 12/31/25	MID-YEAR BUDGET FY 25-26	INCREASE (DECREASE) ADOPTED BUDGET FY 25-26 / MID-YEAR BUDGET FY 25-26	AMOUNT	PERCENT
<u>ESTIMATED REVENUES:</u>							
Membership Dues	\$ 502,300	\$ 518,876	\$ 518,875	\$ 518,875	\$ (0)		0.0%
Other General Fund Revenues	451,098	350,064	201,076	423,256	73,191		20.9%
Homeless Services Revenues	2,537,740	4,248,158	1,217,183	6,662,470	2,414,312		56.8%
Grants & Contracts Revenues	2,054,863	2,721,023	1,175,301	2,629,970	(91,053)		-3.3%
Total Revenues	\$ 5,546,001	\$ 7,838,121	\$ 3,112,436	\$ 10,234,571	\$ 2,396,450		30.6%
<u>ESTIMATED EXPENDITURES:</u>							
Salaries & Benefits	\$ 1,806,686	\$ 2,188,106	\$ 1,019,726	\$ 2,260,496	\$ 72,390		3.3%
Professional/Contractual Services	621,399	1,216,920	614,282	1,331,677	114,757		9.4%
Homeless Services Expenditures	2,047,122	3,848,204	928,440	6,087,928	2,239,724		58.2%
Supplies & Services	351,052	548,062	243,736	559,477	11,415		2.1%
Non-Operating Expenses	104,958	35,400	111,466	111,466	76,066		214.9%
Total Expenditures	\$ 4,931,218	\$ 7,836,692	\$ 2,917,651	\$ 10,351,044	\$ 2,514,352		32.1%
Revenues less Expenditures	\$ 614,783	\$ 1,429	\$ 194,785	\$ (116,473)	\$ (117,902)		-8252.8%
<i>Board Authorized Use of Reserves</i>	-	-	-	117,235	-		N/A
Budget Surplus (Deficit)	\$ 614,783	\$ 1,429	\$ 194,785	\$ 761	\$ (117,902)		-8252.8%

RESTRICTED RESERVE COMMITMENT:

FY 2025-26 Approved Budget \$ 651,001
Reserve to be evaluated and revised FY 2028-29

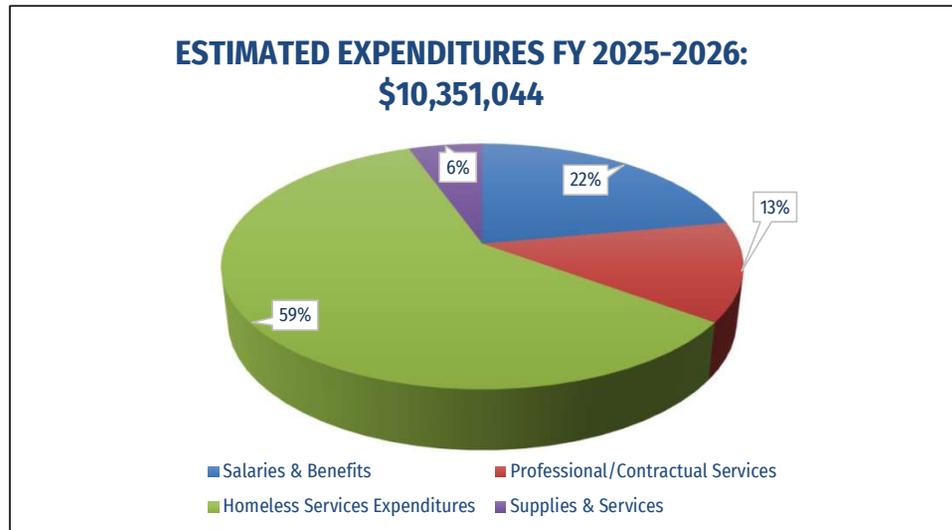
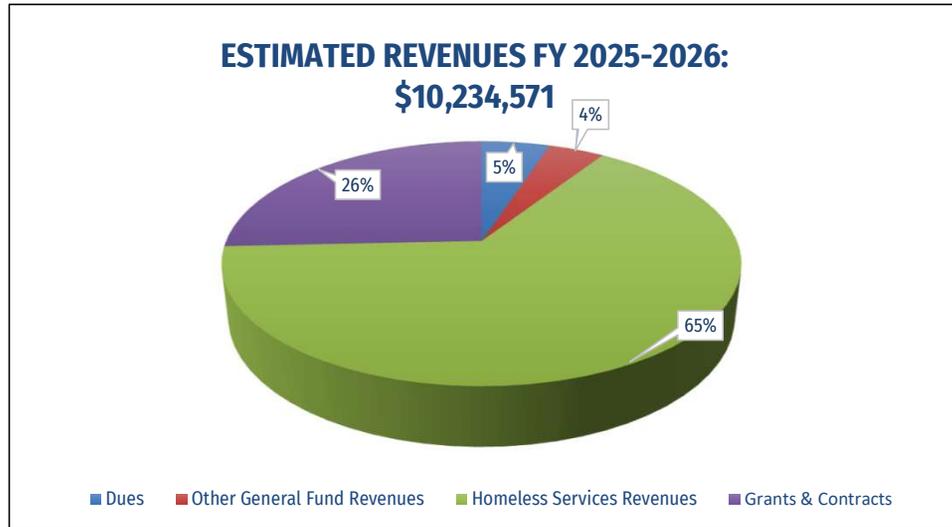
FY 25-26 BOARD AUTHORIZED USE OF RESERVE:

AV Board Room 75,095
Classification & Compensation Study 42,140
\$ 117,235

FY 25-26 PENDING GRANTS/CONTRACTS APPLIED FOR:

Safe Streets 4 All (SS4A) 320,000
Caltrans Sustainability Planning 399,575
Biodiversity 1,600,000
Workforce Investment Board 50,000

SBCCOG
ESTIMATED REVENUES / EXPENDITURES CHARTS
MID-YEAR BUDGET
FISCAL YEAR 2025-2026



**REVENUE DETAILS BY ACCOUNT
MID-YEAR BUDGET
FISCAL YEAR 2025-2026**

REVENUE SOURCE:	ACCOUNT CODE	ACTUAL FY 24-25	ADOPTED BUDGET FY 25-26	YTD AS OF 12/31/25	MID-YEAR BUDGET FY 25-26	INCREASE (DECREASE) ADOPTED BUDGET FY 24-25 / MID-YEAR BUDGET FY 24-25	
						AMOUNT	PERCENT
Membership Dues	4020	\$ 502,300	\$ 518,876	518,875	\$ 518,875	\$ (0)	0.0%
Subtotal Membership Dues		\$ 502,300	\$ 518,876	\$ 518,875	\$ 518,875	\$ (0)	0.0%
General Assembly Sponsorship	4050	66,498	60,000	27,500	60,000	-	-
MTA South Bay Deputy	4070	123,508	126,543	54,558	126,543	-	-
LACAHSAs Deputy	NEW	-	-	-	75,000	75,000	N/A
Interest Income	4090	165,061	90,000	47,893	90,000	-	-
Green Business Assist Program	4125	7,500	7,500	7,500	7,500	-	-
CIMP Dominguez Channel Admin Fee	4035	83,370	63,005	63,005	63,005	-	-
City Staff Refreshment Reimbursements	4195	516	936	57	207	(729)	-77.8%
Room Usage/Rentals	4899	2,725	2,080	463	1,000	(1,080)	-51.9%
Miscellaneous Revenue	4999	1,920	-	100	-	-	-
Subtotal Other General Fund Revenues		\$ 451,098	\$ 350,064	\$ 201,076	\$ 423,256	\$ 73,191	20.9%
Homeless: Street to Housing (formerly PATH)	4600	542,894	400,000	-	35,000	(365,000)	-91.3%
Homeless: LA County Local Solutions Fund	4604	1,994,846	800,000	382,169	1,366,524	566,524	70.8%
Housing: LACAHSAs (Measure A)	4605	-	-	598,187	2,751,909	2,751,909	N/A
Homeless: LSF (Measure A)	4606	-	3,048,158	236,827	2,509,036	(539,122)	-17.7%
Subtotal Homeless Services Revenues		\$ 2,537,740	\$ 4,248,158	\$ 1,217,183	\$ 6,662,470	\$ 2,414,312	56.8%
SoCalGas - Energy	4513	109,828	150,279	72,879	150,279	-	-
SoCalGas - LADWP	4517	40,000	40,000	-	20,000	(20,000)	-50.0%
WBMWD Contract	4520	163,240	171,370	104,731	171,370	-	-
Sanitation District	4525	61,250	49,000	24,500	49,000	-	-
Water Replenishment District	4610	72,000	72,000	36,000	72,000	-	-
Metro Express Lane	4546	48,000	48,000	18,000	40,500	(7,500)	-15.6%
Measure R Hwy	4570	23,474	28,125	11,306	22,612	(5,513)	-19.6%
Measure R Transit/Transfer	4571	11,207	11,000	5,925	10,000	(1,000)	-9.1%
Measure M MSP	4611	54,594	33,500	19,101	42,000	8,500	25.4%
Measure M LTN	4572	121,337	147,515	39,474	98,000	(49,515)	-33.6%
Integrated Pest Management	4589	10,450	10,450	3,850	10,800	350	3.3%
LA County REN	4594	323,987	460,000	258,852	493,852	33,852	7.4%
REN Pilot	NEW	-	-	-	30,000	30,000	N/A
REN Cool Roofs Feasibility & Identification Analysis	4595	8,491	175,000	102,531	102,531	(72,469)	-41.4%
LA County - Decarbonization Direct Install	4582	-	51,000	4,853	10,000	(41,000)	-80.4%
South Bay Fiber Network (SBFN)/Broadband	4612	346,459	-	25,338	42,588	42,588	N/A
Fiber - State of CA	4613	52,220	50,000	16,583	50,000	-	-
SCAG REAP 2.0 - Housing Trust	4012	70,322	198,792	64,419	198,792	-	-
SCAG REAP 2.0 - Commercial Redevelopment	4013	26,926	309,959	143,646	309,959	-	-
METRO REAP 2.0	4014	-	404,250	88,281	385,302	(18,949)	-4.7%
Caltrans Carson to the Sea Gap Study	4544	34,533	246,000	112,788	246,000	-	-
Rolling Hills Organic Waste	4526	20,051	64,783	17,642	64,783	-	-
Outreach for Lomita LTN	4576	-	-	4,604	9,604	9,604	N/A
Subtotal Grant Revenues		\$ 2,054,863	\$ 2,721,023	\$ 1,175,301	\$ 2,629,970	\$ (91,053)	-3.3%
Total Estimated Revenues		\$ 5,546,001	\$ 7,838,121	\$ 3,112,436	\$ 10,234,571	\$ 2,396,450	30.6%

EXPENDITURE DETAILS BY ACCOUNT
MID-YEAR BUDGET
FISCAL YEAR 2025-2026

EXPENDITURE CATEGORY	ACCOUNT CODE	ACTUAL FY 24-25	ADOPTED BUDGET FY 25-26	YTD AS OF 12/31/25	MID-YEAR BUDGET FY 25-26	INCREASE (DECREASE)	
						ADOPTED BUDGET FY 24-25 / MID-YEAR BUDGET FY 24-25 AMOUNT	PERCENT
Salaries/Regular	6010	\$ 1,425,023	\$ 1,769,518	\$ 808,506	\$ 1,814,907	\$ 45,389	2.6%
Salaries/Part-Time	6030	81,558	56,000	33,437	61,437	5,437	9.7%
Overtime	6011	4,265	4,000	3,890	7,779	3,779	94.5%
Medical/Deferred Comp	6012	126,365	165,900	69,639	159,939	(5,961)	-3.6%
Life Insurance	6013	2,700	2,166	853	2,093	(72)	-3.3%
Social Security	6014	94,899	107,802	53,071	117,203	9,401	8.7%
Medicare	6015	22,736	26,656	12,894	27,893	1,237	4.6%
FUTA	6016	2,457	9,240	604	9,240	-	-
California SUI-ER	6017	11,100	9,548	5,336	10,544	996	10.4%
Workers' Comp	6018	12,751	11,078	5,490	11,532	454	4.1%
Employee Phone Stipends	6019	10,309	13,035	5,699	13,619	584	4.5%
Vacation/Floating Holiday Payoff	6020	12,522	13,163	20,308	24,308	11,145	84.7%
Subtotal Salaries & Benefits		\$ 1,806,686	\$ 2,188,106	\$ 1,019,726	\$ 2,260,496	\$ 72,390	3.3%
Contractual Services - Programs	6210	371,123	995,757	505,625	1,059,764	64,007	6.4%
Contractual Services - COG General	6410	250,276	221,163	108,657	271,913	50,750	22.9%
Subtotal Professional/Contractual Services		\$ 621,399	\$ 1,216,920	\$ 614,282	\$ 1,331,677	\$ 114,757	9.4%
Contractual Services - Homeless Services	6310	1,171,890	2,280,000	620,483	3,813,200	1,533,200	67.2%
City Reimbursements - Homeless Services	6222	660,181	1,310,000	140,461	1,150,000	(160,000)	-12.2%
Client Aid - Homeless Services	6223	215,051	258,204	167,496	1,124,728	866,524	335.6%
Subtotal Homeless Services Expenditures		\$ 2,047,122	\$ 3,848,204	\$ 928,440	\$ 6,087,928	\$ 2,239,724	58.2%
Office Supplies	6201	10,192	7,500	10,632	\$ 21,265	13,765	183.5%
Postage	6202	387	500	78	400	(100)	-20.0%
Refreshments	6203	22,182	24,000	9,361	22,500	(1,500)	-6.3%
Dues to Outside Organizations	6204	17,295	13,000	1,149	13,000	-	-
Mileage & Parking Reimbursements	6205	4,715	5,500	3,092	6,000	500	9.1%
Meetings/Conferences	6206	7,768	10,000	4,431	10,000	-	-
Special Events/General Assembly	6224	50,490	50,000	13,201	50,000	-	-
Staff Training/Development	6207	8,739	15,000	2,230	10,000	(5,000)	-33.3%
Newsletter	6208	14,442	16,000	5,850	16,000	-	-
Audit Fees	6209	6,642	15,000	13,500	15,000	-	-
Rent	6212	57,602	225,850	114,097	228,841	2,991	1.3%
Equipment Lease	6213	8,914	10,000	3,992	10,000	-	-
Telephone	6214	9,205	12,000	2,520	8,470	(3,530)	-29.4%
IT Services/Maintenance	6215	65,854	47,062	26,458	52,390	5,328	11.3%
Software/Hardware	6216	21,307	36,576	21,151	38,397	1,821	5.0%
Liability Insurance	6217	3,074	3,074	4,397	4,397	1,323	43.0%
Subscription/Advertising	6218	3,584	2,000	2,457	2,817	817	40.8%
Specialty Legal Services	6220	38,178	50,000	5,141	50,000	-	-
Miscellaneous Expenses	6225	483	5,000	-	-	(5,000)	-100.0%
Subtotal Supplies & Services		\$ 351,052	\$ 548,062	\$ 243,736	\$ 559,477	\$ 11,415	2.1%
Moving Expenses	6221	6,055	35,400	111,466	111,466	76,066	214.9%
Debt Service - Principal	6227	98,209	-	-	-	-	-
Debt Service - Interest	6228	694	-	-	-	-	-
Subtotal Non-Operating Expenses		\$ 104,958	\$ 35,400	\$ 111,466	\$ 111,466	\$ 76,066	214.9%
Total Estimated Expenditures		\$ 4,931,218	\$ 7,836,692	\$ 2,917,651	\$ 10,351,044	\$ 2,514,352	32.1%

SBCCOG
CALCULATION OF ESTIMATED FUND BALANCE
FOR JUNE 30, 2026

Fund Balance for June 30, 2025 per Audited Financial Statement		\$	1,032,287
Retention & Receivables Not Collected Within 90 Days of the Fiscal Year-End			137,415
Restricted Reserve Commitment:			(651,001)
Unrestricted Fund Balance for June 30, 2025		<u>\$</u>	<u>518,701</u>
Adopted Revenue Budget FY25-26	\$		7,838,121
Midyear Adjustments:			
General Fund Revenues	73,191		
Grant Revenues	(91,053)		
Homeless Services Revenues	2,414,312		
Total Revenue Adjustments	<u>2,396,451</u>		
Proposed Mid Year Revenue Budget FY25-26			10,234,571
Adopted Expenditure Budget FY25-26	\$		(7,836,692)
Midyear Adjustments:			
Salaries & Benefits	(72,390)		
Professional/Contractual	(114,757)		
Homeless Services Expenditures	(2,239,724)		
Supplies & Services	(11,415)		
Non-Operating Expenses	(76,066)		
Total Expense Adjustments	<u>(2,514,352)</u>		
Proposed Mid Year Expenditure Budget FY25-26			<u>(10,351,044)</u>
Estimated Fund Balance June 30, 2026 (Revenue over Expenditures)		\$	402,228

SBCCOG
APPROVED SALARY SCHEDULE BY POSITION /
LABOR AND SERVICES DISTRIBUTION
MID-YEAR BUDGET
FISCAL YEAR 2025-2026

POSITION	RANGE	
Accountant	\$ 74,880	\$ 87,655
Administrative Assistant (Hourly)	37,440	72,100
Administrative Officer	97,850	133,900
Deputy Executive Director	123,600	169,025
Executive Director	180,250	216,300
Project Coordinator	74,880	79,880
Project Manager	79,881	84,880
Senior Project Manager	84,881	105,472
Program Manager	105,473	115,772
Senior Program Manager	115,773	126,072
Project Assistant (Hourly)	37,440	51,500
Intern (Hourly)	37,440	51,500
Part-Time Staff (Hourly)	\$18.00/hour	\$25.75/hour

Updated based on anticipated January 2026 minimum wage increases. The above schedule went into effective January 1, 2026.

Class	CONTRACTUAL SERVICES	ADOPTED FY2025-26	YTD AS OF 12/31/2025	MID-YEAR FY2025-26	AMOUNT IN/DECREASE	PERCENTAGE IN/DECREASE
Program	Additional Consultants or Staff	70,000	-	\$ 70,000	-	0%
Program	American Dark Fiber (Broadband/Measure M Fiber)	-	17,250	\$ 17,250	17,250	N/A
Program	CivicSpark (2 Fellows) (Public Health Institute)	-	70,000	\$ 101,354	101,354	N/A
Program	Cool Roofs Contractor (Alternative Energy Systems)	150,000	83,212	\$ 93,262	(56,738)	-38%
Program	EcoNomics & Pails (Organic Waste Consultant)	7,000	4,601	\$ 7,000	-	0%
Program	Greg Stevens (Technical Energy Engineering, FEI Program)	8,910	-	\$ -	(8,910)	-100%
Program	Jon Rodman (GIS Services)	6,500	2,322	\$ 6,500	-	0%
Program	Metro REAP 2.0 (Mobility Hubs) (Fehr and Peers)	69,250	21,880	\$ 50,302	(18,949)	-27%
Program	SCAG-REAP 2.0 Commercial Redevelopment (Studio One Eleven)	255,000	115,464	\$ 255,000	-	0%
Program	SCAG-REAP 2.0 Housing Trust (CivicHome)	108,679	67,338	\$ 108,679	-	0%
Program	Shannon Heffernan (Planning Principal at Dudek)	96,000	44,700	\$ 96,000	-	0%
Program	Siembab Corporation (Research Director)	\$ 75,000	36,485	\$ 75,000	-	0%
Program	SoCal Ren - Training	-	-	\$ 30,000	30,000	N/A
Program	Toole Design (Caltrans Carson to the Sea Gap Study) (TGD Eng.)	149,418	42,374	\$ 149,418	-	0%
6210	Contractual Services - Program Total	\$ 995,757	\$ 505,625	\$ 1,059,764	\$ 64,007	6%
General	CPS (HR Consulting Firm)	15,000	17,313	\$ 45,730	30,730	205%
General	Eide Bailly (Accounting Services)	49,120	24,280	\$ 49,120	-	0%
General	Eide Bailly (Additional Accounting Ser. as needed plus Mid-Year Budget)	18,000	-	\$ 33,500	15,500	86%
General	Graphic Design (Vincent Rios Creative)	2,500	1,755	\$ 7,020	4,520	181%
General	Mike Bohlke (Metro Deputy)	126,543	63,272	\$ 126,543	-	0%
General	Rosemary Lackow (Technical Support Contractor)	10,000	2,038	\$ 10,000	-	0%
6410	Contractual Services - General Total	\$ 221,163	\$ 108,657	\$ 271,913	\$ 50,750	23%
Homeless	Eide Bailly (Finance Analyst)		-	\$ 43,200	43,200	N/A
Homeless	Homeless Services Contractors	2,280,000	620,483	\$ 3,770,000	1,490,000	65%
6310	Contractual Services - Homeless Total	\$ 2,280,000	\$ 620,483	\$ 3,813,200	\$ 1,533,200	67%
	All Contractual Services	\$ 3,496,920	\$ 1,234,766	\$ 5,144,877	\$ 1,647,957	47%

SBCCOG
LIST OF ACRONYMS USED
MID-YEAR BUDGET
FISCAL YEAR 2025-2026

<u>ACRONYM</u>	<u>DEFINITION</u>	<u>ACRONYM</u>	<u>DEFINITION</u>
BHSA	Behavioral Health Services Act	LAIF	Local Agency Investment Fund
CALCOG	California Council of Governments	LARC	Los Angeles Regional Coalition
CAP	Climate Action Plan	LATA	Local Agency Technical Assistance
CA-SUI	California State Unemployment Insurance	LGSEC	Local Government Sustainability Energy Coalition
CEC	California Energy Commission	LTN	Local Travel Network
CIMP	Coordinated Integrated Monitoring Program	MEL	Metro Express Lanes
CPUC	California Public Utilities Commission	MTA	Metropolitan Transportation Authority
DCWMG	Dominguez Channel Watershed Management Area Group	NPDES	National Pollutant Discharge Elimination System
DWP	Department of Water & Power	ODC	Other Direct Costs
ETRM	Electronic Reference Technical Manual	PACE	Property Assessed Clean Energy
EUC	Energy Upgrade California	PATH	People Assisting the Homeless
EV	Electric Vehicle	PUC	Public Utilities Commission
EWMP	Enhanced Watershed Management Plan	REAP	Regional Early Action Planning
FTE	Full Time Equivalent	REN	Regional Energy Network
FUTA	Federal Unemployment Tax Act	SB	South Bay
FY	Fiscal Year	SBCCOG	South Bay Cities Council of Governments
GA	General Assembly	SBFN	South Bay Fiber Network
GBC	Green Building Challenge	SBWIB	South Bay Work Investment Board
GBN	Green Business Network	SCAG	Southern California Association of Governments
GSW	Golden State Water	SCE	Southern California Edison
HERO	Home Energy & Resources Organization	SCG	Southern California Gas
HLE	Holiday Light Exchange	SPA	Service Planning Area
ICLEI	International Council for Local Environmental Initiatives	SS4A	Safe Streets and Roads for All

Budget Summary

The mid-year FY2025-26 budget reflects a balanced budget. Both revenues and expenditures are anticipated to increase compared to FY2025-26 adopted budget: Revenues - \$10,234,571(30.57%) and expenditures - \$10,351,044 (32.08%), resulting in a “revenues less expenditures” balance of \$761 after two approved uses of unrestricted reserves to fund the audio-visual improvements to the Board Room and the classification and compensation study.

Increases in revenue are primarily due to additional funding from the new LACAHS Measure A funds. Increases in expenditures are also primarily due to anticipated staffing and contractors/consultants needs related to the LACAHS Measure A funds..

The narrative below highlights overall budget changes with explanations for significant variances (+/-10%).

Revenue

The following are explanations of the revenue changes with the corresponding account codes and descriptions of the revenue categories:

- 4195: City Staff Refreshment Reimbursements – **Decreased** by \$729 due to lower than expected lunches/refreshments and corresponding reimbursements.
- 4899: Room Usage/Rentals – **Decreased** by \$1,080 due to the discontinuation of recurring meetings previously held by an external organization.
- 4600: Homeless: Street to Housing – **Decreased** by \$365,000 due to not receiving the full renewal of discretionary funding.
- 4604: LA County Local Solutions Fund (LSF) – **Increased** by \$566,542 due to delayed spending last fiscal year, the additional amount is prior year funding carried forward.
- 4605: Homeless: LACAHS (Measure A) – **Increased** by \$2,751,909 due to new funding source.
- 4606: Homeless LSF (Measure A) - **Decreased** by \$539,122 due to delayed starts to contracts, funding will carry into next fiscal year.
- 4517: SoCalGas - LADWP – **Decreased** by \$20,000 due to delayed contract between LA City and SoCal Gas.
- 4546: Metro Express Lane – **Decreased** by \$7,500 due to unanticipated lapse in contract coverage between November-January. Offset slightly by an increase in the new contract amount.
- 4570: Measure R Hwy – **Decreased** by \$5,513 due to a decrease in program activity because the number of project applications was lower than anticipated.
- 4611: Measure M MSP – **Increased** by \$8,500 as a result of additional meetings for project to review applications.
- 4572: Measure M LTN – **Decreased** by \$49,515 due to reduced program activity and subsequent lack of meetings.
- NEW: REN Pilot - **Increased** by \$30,000 due to additional funding source. There is a corresponding contract expense.
- 4595: REN Cool Roofs Feasibility & Identification Analysis – **Decreased** by \$72,526 due to completion of the project.
- 4582: LA County Decarbonization Direct Install – **Decreased** by \$41,000 due to delay in start of project. Remainder of project will carry into new fiscal year.

- 4612: South Bay Fiber Network (SBFN)/Broadband – **Increased** by \$42,588 as this contract was scheduled to be complete last fiscal year, however, one remaining work order has extended the funding and corresponding expense.
- NEW: Outreach for Lomita LTN – **Increased** by \$9,604 due to new contract funding. Estimate of \$40,000 to be received this fiscal year.

Expenditure

The following are explanations of the expenditure changes with the corresponding account codes and descriptions of the expenditure categories:

For increased transparency and tracking, 6210: Contractual Services has been broken down into three accounts: 6210: Contractual Services-Programs, 6310: Contractual Services-Homeless, and 6410: Contractual Services-COG General.

6210: Contractual Services, Programs – overall **increase** of \$64,007 (6.4%)

- American Dark Fiber (Broadband/Measure M Fiber) – **Increased** by \$17,250 for remainder of project. Project was not budgeted as it was anticipated to be complete last fiscal year.
- CivicSpark (Public Health Institute) – **Increased** by \$101,354 for three fellows.
- Alternative Energy Systems Consulting (Cool Roofs Study) – **Decreased** by \$56,738 as project has been completed under budget.
- Greg Stevens (Technical Energy Engineering, FEI Program) – **Decreased** by \$8,910 as there is no need for these contract services.
- Metro REAP 2.0 (Mobility Hubs) – **Decreased** by \$18,949 to implement work for this new project
- SoCal Ren Training - **Increased** by \$30,000 for new city training program.

6210: Contractual Services, COG General – overall **increase** of \$50,750 (22.9%)

- CPS (HR Consulting) – **Increased** by \$30,730 for one-time classification and compensation study.
- Eide Bailly (Accounting Services) – **Increased** by \$15,500 for staff augmentation and assistance with the Mid-Year Budget preparation.
- Vincent Rios (Graphic Design) – **Increased** by \$4,520 for quarterly newsletters.

6210: Contractual Services, Homeless – overall **increase** of \$1,533,200 (67.2%)

- Homeless Services Contractors – **Increased** by \$1,490,000 for LACAHSAs implementation as well as prior year funding for Measure H carried forward.
- Eide Bailly (Finance Analyst Services) – **Increased** by \$43,200 for additional services provided dedicated to homeless programs.

6222: City Reimbursements (Homeless Services) – **Decreased** by \$160,000 due to new LACAHSAs funding received.

6223: Client Aid – **Increased** by \$866,524 due to new LACAHSAs funding. New account created for better tracking.

Supplies & Services – overall **increase** of \$11,415 (2.08%)

- 6201: Office Supplies – **Increased** by \$13,765 for additional office needs.
- 6202: Postage – **Decreased** by \$100 based on operational needs through the end of the fiscal year.

- 6207: Staff Training/Development – **Decreased** by \$5,000 due to reduced activity.
- 6214: Telephone – **Decreased** by \$3,530 due to new phone provider.
- 6215: IT Services/Maintenance – **Increased** by \$5,328 to support current staffing levels and anticipated organizational needs.
- 6217: Liability Insurance – **Increased** by \$1,323 due to new three-year liability insurance policy.
- 6218: Subscription Advertising - **Increased** by \$817 due to increased advertising expenses.
- 6225: Miscellaneous Expenses – **Decreased** by \$5,000 due to lack of anticipated miscellaneous expenses.

6221: Moving Expenses – **Increased** by \$76,066 to fund Audio-Visual install and equipment for board room. Authorized use of reserve.

Restricted Reserve Commitment

The current restricted reserve commitment is **\$651,001**, which is based on three months of estimated FY2025–26 operational expenses.