

SOUTH BAY CITIES
COUNCIL OF GOVERNMENTS

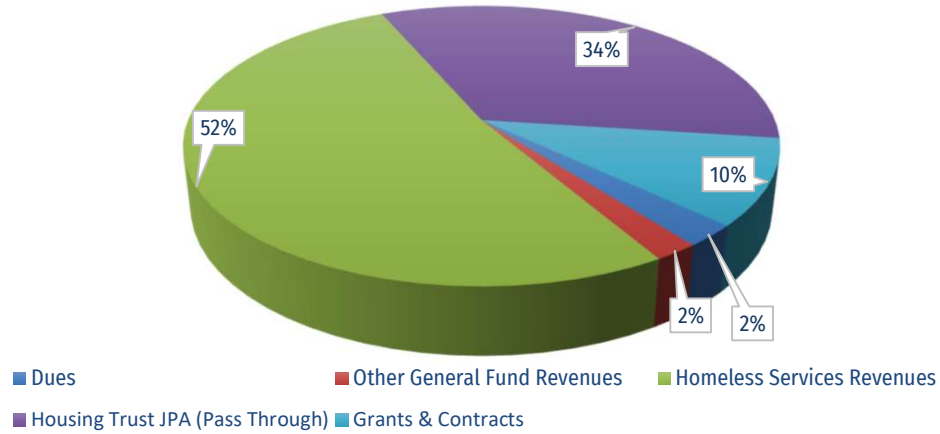
PROPOSED BUDGET
FISCAL YEAR 2026-2027
May 11, 2026

**SBCCOG
BUDGET SUMMARY
PROPOSED BUDGET
FISCAL YEAR 2026-2027**

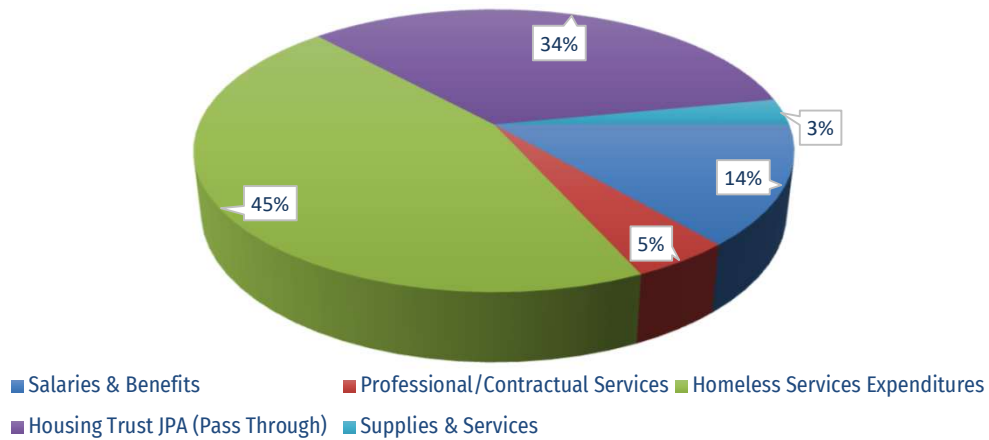
	ACTUAL FY 24-25	MID-YEAR BUDGET FY 25-26	YTD AS OF 03/31/26	PROPOSED BUDGET FY 26-27	INCREASE (DECREASE) PROPOSED BUDGET FY 26-27 / MID-YEAR BUDGET FY 25-26 AMOUNT	PERCENT
<u>ESTIMATED REVENUES:</u>						
Membership Dues	\$ 502,300	\$ 518,875	\$ 518,875	\$ 535,479	\$ 16,604	3.2%
Other General Fund Revenues	451,098	423,255	312,769	439,604	16,349	4.7%
Homeless Services Revenues	2,537,740	6,662,470	2,072,294	11,077,236	4,414,767	103.9%
<i>Housing Trust JPA (Pass Through)</i>	-	-	-	7,154,798	7,154,798	-
Grants & Contracts Revenues	2,054,863	2,679,970	1,477,387	2,109,079	(570,891)	-21.0%
Total Revenues	\$ 5,546,001	\$ 10,284,571	\$ 4,381,325	\$ 21,316,196	\$ 11,031,625	140.7%
<u>ESTIMATED EXPENDITURES:</u>						
Salaries & Benefits	\$ 1,806,686	\$ 2,260,496	\$ 1,568,914	\$ 2,888,662	\$ 628,166	28.7%
Professional/Contractual Services	621,399	1,331,677	1,034,258	965,782	(365,895)	-30.3%
Homeless Services Expenditures	2,047,122	6,087,928	1,457,145	9,498,829	3,410,901	88.6%
<i>Housing Trust JPA (Pass Through)</i>	-	-	-	7,154,798	7,154,798	-
Supplies & Services	351,052	559,477	424,138	639,462	79,985	14.6%
Non-Operating Expenses	104,958	111,466	111,466	-	(111,466)	-314.9%
Total Expenditures	\$ 4,931,218	\$ 10,351,044	\$ 4,595,920	\$ 21,147,533	\$ 10,796,490	137.9%
Revenues less Expenditures	\$ 614,783	\$ (66,473)	\$ (214,595)	\$ 168,663	\$ (76,812)	-743.0%
<i>Board Authorized Use of Reserves</i>	-	117,235	117,235 *	-	-	N/A
Budget Surplus (Deficit)	\$ 614,783	\$ 50,761	\$ (97,360)	\$ 168,663	\$ (76,812)	-743.0%
RESTRICTED RESERVE COMMITMENT:	\$ 651,001			FY 26-27 PENDING GRANTS/CONTRACTS APPLIED FOR:		
<i>Reserve to be evaluated and revised FY 2028-29</i>				Caltrans Sustainability Planning	399,575	
				Biodiversity	1,600,000	
*FY 25-26 BOARD AUTHORIZED USE OF RESERVE:						
AV Board Room	75,095					
Classification & Compensation Study	42,140					
	\$ 117,235					

SBCCOG
ESTIMATED REVENUES / EXPENDITURES CHARTS
PROPOSED BUDGET
FISCAL YEAR 2026-2027

ESTIMATED REVENUES FY 2026-2027:
\$21,316,196



ESTIMATED EXPENDITURES FY 2026-2027:
\$21,147,533



**REVENUE DETAILS BY ACCOUNT
PROPOSED BUDGET
FISCAL YEAR 2026-2027**

REVENUE SOURCE:	ACCOUNT CODE	ACTUAL FY 24-25	MID-YEAR BUDGET FY 25-26	YTD AS OF 03/31/26	PROPOSED BUDGET FY 26-27	INCREASE (DECREASE) PROPOSED BUDGET FY 26-27 / MID-YEAR BUDGET FY 25-26	
						AMOUNT	PERCENT
Membership Dues	4020	\$ 502,300	\$ 518,875	\$ 518,875	\$ 535,479	\$ 16,604	3.2%
Subtotal Membership Dues		\$ 502,300	\$ 518,875	\$ 518,875	\$ 535,479	(0)	0.0%
General Assembly Sponsorship	4050	66,498	60,000	65,000	60,000	-	-
MTA South Bay Deputy	4070	123,508	126,543	86,194	130,339	3,796	3.0%
LACAHS Deputy	4075	-	75,000	-	77,500	2,500	3.3%
Interest Income	4090	165,061	90,000	131,427	100,000	10,000	11.1%
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	63,265	260	0.4%
City Staff Refreshment Reimbursements	4195	516	207	57	-	(207)	-99.8%
Room Usage/Rentals	4899	2,725	1,000	463	1,000	-	-
Miscellaneous Revenue	4999	1,920	-	-	-	-	-
Subtotal Other General Fund Revenues		\$ 451,098	\$ 423,255	\$ 353,645	\$ 439,604	73,191	17.3%
Homeless: Street to Housing (formerly PATH)	4600	542,894	35,000	38,000	-	(35,000)	-100.0%
Homeless: LSF (Measure H)	4604	1,994,846	1,366,524	382,169	1,236,586	(129,938)	-9.5%
Housing: LACAHS (Measure A)	4605	-	2,751,909	598,187	5,208,264	2,456,355	89.3%
Homeless: LSF (Measure A)	4606	-	2,509,036	1,091,938	3,853,058	1,344,022	53.6%
Housing Trust SBCCOG Contracted	New	-	-	-	779,328	779,328	N/A
Housing Trust JPA (Pass Through)	New	-	-	-	7,154,798	7,154,798	N/A
Subtotal Homeless Services Revenues		\$ 2,537,740	\$ 6,662,470	\$ 2,110,294	\$ 18,232,034	\$ 11,569,565	173.7%
SoCalGas - Energy	4513	109,828	150,279	95,518	94,496	(55,783)	-37.1%
SoCalGas - LADWP	4517	40,000	20,000	-	20,000	-	-
WBMWD Contract	4520	163,240	171,370	143,360	174,950	3,580	2.1%
Sanitation District	4525	61,250	49,000	36,750	49,000	-	0.0%
Water Replenishment District	4610	72,000	72,000	54,000	72,000	-	-
Metro Express Lane	4546	48,000	40,500	18,000	54,000	13,500	33.3%
Measure R Hwy	4570	23,474	22,612	11,306	22,000	(612)	-2.7%
Measure R Transit/Transfer	4571	11,207	10,000	5,925	11,000	1,000	10.0%
Measure M MSP	4611	54,594	42,000	19,101	50,000	8,000	19.0%
Measure M LTN	4572	121,337	98,000	44,269	352,031	254,031	259.2%
Integrated Pest Management	4589	10,450	10,800	3,850	10,800	-	-
LA County REN	4594	323,987	493,852	367,258	475,000	(18,852)	-3.8%
REN Cool Roofs Feasibility & Identification Analysis	4595	8,491	102,531	102,531	-	(102,531)	-100.0%
REN Pilot	4596	-	30,000	-	30,000	-	-
LA County - Decarbonization Direct Install	4582	-	10,000	6,094	72,500	62,500	625.0%
South Bay Fiber Network (SBFN)/Broadband	4612	346,459	42,588	67,048	120,000	77,412	181.8%
Fiber - State of CA	4613	52,220	50,000	20,306	50,000	-	-
SCAG REAP 2.0 - Housing Trust	4012	70,322	198,792	84,848	-	(198,792)	-100.0%
SCAG REAP 2.0 - Commercial Redevelopment	4013	26,926	309,959	173,757	-	(309,959)	-100.0%
METRO REAP 2.0	4014	-	385,302	144,886	100,000	(285,302)	-74.0%
Caltrans Carson to the Sea Gap Study	4544	34,533	246,000	112,788	246,282	282	0.1%
Rolling Hills Organic Waste	4526	20,051	64,783	34,928	20,020	(44,763)	-69.1%
Outreach for Lomita LTN	4576	-	9,604	-	15,000	5,396	56.2%
SBWIB Expanding Flexible Apprenticeship in CA	4577	-	50,000	-	-	(50,000)	-100.0%
Safe Streets 4 All (SS4A)	NEW	-	-	-	70,000	70,000	N/A
Subtotal Grant Revenues		\$ 2,054,863	\$ 2,679,970	\$ 1,546,523	\$ 2,109,079	(570,891)	-21.3%
Total Estimated Revenues		\$ 5,546,001	\$ 10,284,571	\$ 4,529,338	\$ 21,316,196	2,446,450	23.79%

**EXPENDITURE DETAILS BY ACCOUNT
PROPOSED BUDGET
FISCAL YEAR 2026-2027**

EXPENDITURE CATEGORY	ACCOUNT CODE	ACTUAL FY 24-25	MID-YEAR BUDGET FY 25-26	YTD AS OF 03/31/26	PROPOSED BUDGET FY 26-27	INCREASE (DECREASE) PROPOSED BUDGET FY 26-27 / MID-YEAR BUDGET FY 25-26	
						AMOUNT	PERCENT
Salaries/Regular	6010	\$ 1,425,023	\$ 1,814,907	\$ 1,251,970	\$ 2,350,032	\$ 535,125	29.5%
Salaries/Part-Time	6030	81,558	61,437	47,797	58,581	(2,856)	-4.6%
Overtime	6011	4,265	7,779	4,390	4,000	(3,779)	-48.6%
Medical/Deferred Comp	6012	126,365	159,939	109,839	201,600	41,661	26.0%
Life Insurance	6013	2,700	2,093	1,471	2,707	614	29.3%
Social Security	6014	94,899	117,204	82,330	165,898	48,695	41.5%
Medicare	6015	22,736	27,893	19,737	34,925	7,032	25.2%
FUTA	6016	2,457	9,240	3,245	10,920	1,680	18.2%
California SUI-ER	6017	11,100	10,544	9,268	11,284	740	7.0%
Workers' Comp	6018	12,751	11,532	8,205	11,555	23	0.2%
Employee Phone Stipends	6019	10,309	13,619	8,763	17,160	3,541	26.0%
Vacation/Floating Holiday Payoff	6020	12,522	24,308	21,899	20,000	(4,308)	-17.7%
Subtotal Salaries & Benefits		\$ 1,806,686	\$ 2,260,496	\$ 1,568,914	\$ 2,888,662	\$ 628,166	28.7%
Contractual Services - Programs	6210	371,123	1,059,764	785,242	728,803	(330,961)	-31.2%
Contractual Services - COG General	6410	250,276	271,913	203,659	236,979	(34,934)	-12.8%
Subtotal Professional/Contractual Services		\$ 621,399	\$ 1,331,677	\$ 988,901	\$ 965,782	\$ (365,895)	-30.3%
Contractual Services - Homeless Services	6310	1,171,890	3,813,200	855,537	6,149,396	2,336,196	61.3%
City Reimbursements - Homeless Services	6222	660,181	1,150,000	391,799	3,003,552	1,853,552	161.2%
Client Aid	6223	215,051	1,124,728	231,409	345,881	(778,847)	-69.2%
Housing Trust JPA		-	-	-	7,154,798	7,154,798	N/A
Subtotal Homeless & Housing		\$ 2,047,122	\$ 6,087,928	\$ 1,478,745	\$ 16,653,627	\$ 10,565,699	173.6%
Office Supplies	6201	10,192	21,265	12,776	21,000	(265)	-1.2%
Postage	6202	387	400	88	400	-	-
Refreshments	6203	22,182	22,500	13,391	23,175	675	3.0%
Dues to Outside Organizations	6204	17,295	13,000	3,954	15,500	2,500	19.2%
Mileage & Parking Reimbursements	6205	4,715	6,000	4,944	6,000	-	-
Meetings/Conferences	6206	7,768	10,000	7,322	10,000	-	-
Special Events/General Assembly	6224	50,490	50,000	82,320	58,000	8,000	16.0%
Staff Training/Development	6207	8,739	10,000	2,300	10,000	-	-
Newsletter	6208	14,442	16,000	13,971	9,939	(6,061)	-37.9%
Audit Fees	6209	6,642	15,000	15,400	16,538	1,538	10.3%
Rent	6212	57,602	228,841	169,652	244,980	16,139	7.1%
Equipment Lease	6213	8,914	10,000	5,759	10,000	-	-
Telephone	6214	9,205	8,470	4,245	11,500	3,030	35.8%
IT Services/Maintenance	6215	65,854	52,390	38,567	52,517	127	0.2%
Software/Hardware	6216	21,307	38,397	25,417	86,891	48,494	126.3%
Liability Insurance	6217	3,074	4,397	9,511	10,022	5,625	127.9%
Subscription/Advertising	6218	3,584	2,817	2,800	3,000	183	6.5%
Specialty Legal Services	6220	38,178	50,000	11,722	50,000	-	-
Miscellaneous Expenses	6225	483	-	-	-	-	-
Subtotal Supplies & Services		\$ 351,052	\$ 559,477	\$ 424,138	\$ 639,462	\$ 11,415	2.0%
Moving Expenses	6221	6,055	111,466	111,466	-	(111,466)	-100.0%
Debt Service - Principal	6227	98,209	-	-	-	-	-
Debt Service - Interest	6228	694	-	-	-	-	-
Subtotal Non-Operating Expenses		\$ 104,958	\$ 111,466	\$ 111,466	\$ -	\$ 76,066	68.2%
Total Estimated Expenditures		\$ 4,931,218	\$ 10,351,044	\$ 4,572,163	\$ 21,147,533	\$ 2,523,262	24.4%

SBCCOG
APPROVED SALARY SCHEDULE BY POSITION /
LABOR AND SERVICES DISTRIBUTION
PROPOSED BUDGET
FISCAL YEAR 2026-2027

POSITION	RANGE	
Administrative Assistant	\$ 50,467	\$ 72,096
Administrative Manager	106,556	152,223
Analyst	71,184	101,691
Department Director	117,211	167,445
Department Manager	106,556	152,223
Deputy Executive Director	158,076	225,822
Executive Director	181,790	259,700
Finance Analyst	77,612	110,874
Finance Assistant	50,467	72,096
Finance Manager	106,556	152,223
Intern - \$20/hr	-	41,600
Project Assistant	55,732	79,617
Project Coordinator	74,880	90,150
Project Manager	79,828	114,040
Senior Analyst	78,302	111,860
Senior Project Coordinator	82,307	99,165
Senior Project Manager	96,754	138,271

Class	CONTRACTUAL SERVICES	MID-YEAR FY2025-26	YTD AS OF 3/31/2026	PROPOSED FY2026-27	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	34,500	100,000	82,750	480%
Program	CivicSpark (3 Fellows) (Public Health Institute)	101,354	101,354	112,500	11,146	11%
Program	Cool Roofs Contractor (Alternative Energy Systems)	93,262	93,262	-	(93,262)	-100%
Program	EcoNomics & Pails (Organic Waste Consultant)	7,000	4,601	-	(7,000)	-100%
Program	Jon Rodman (GIS Services)	6,500	4,158	15,000	8,500	131%
Program	Metro REAP 2.0 (Mobility Hubs) (Fehr and Peers)	50,302	65,093	84,000	33,699	67%
Program	SCAG-REAP 2.0 Commercial Redevelopment (Studio One Eleven)	255,000	156,694	-	(255,000)	-100%
Program	SCAG-REAP 2.0 Housing Trust (CivicHome)	108,679	81,708	-	(108,679)	-100%
Program	Shannon Heffernan (Planning Principal at Dudek)	96,000	57,600	-	(96,000)	-100%
Program	Siembab Corporation (Research Director)	75,000	53,810	75,000	-	0%
Program	SoCal Ren - Training, City Partnerships	20,000	-	18,000	(2,000)	-10%
Program	Green Building Education Services (SoCal Ren Training)	10,000	-	10,000	-	0%
Program	Toole Design (Caltrans Carson to the Sea Gap Study) (TGD Eng.)	149,418	132,463	104,303	(45,115)	-30%
Program	Measure M LTN Consultant	-	-	130,000	130,000	N/A
Program	Safe Streets 4 All (SS4A) Consultant	-	-	10,000	10,000	N/A
6210	Contractual Services - Program Total	\$ 1,059,764	\$ 785,242	\$ 728,803	\$ (330,961)	-31%

General	CPS (HR Consulting Firm)	\$ 45,730	\$ 28,913	\$ 10,000	\$ (35,730)	-78%
General	Eide Bailly (Accounting Services)	49,120	36,700	50,839	1,719	3%
General	Eide Bailly (Additional Accounting Ser. as needed plus Mid-Year Budget)	33,500	28,697	27,200	(6,300)	-19%
General	Graphic Design (Vincent Rios Creative)	7,020	8,036	8,600	1,580	23%
General	Mike Bohlke (Metro Deputy)	126,543	94,907	130,340	3,796	3%
General	Rosemary Lackow (Technical Support Contractor)	10,000	6,406	10,000	-	0%
6410	Contractual Services - General Total	\$ 271,913	\$ 203,659	\$ 236,979	\$ (34,935)	-13%

Homeless	Eide Bailly (Finance Analyst)	\$ 43,200	\$ 21,600	\$ 13,600	\$ (29,600)	-69%
Homeless	Homeless Services Contractors	3,770,000	833,937	6,115,796	2,345,796	62%
Homeless	LACAHS Annual Audit	-	-	20,000	20,000	N/A
6310	Contractual Services - Homeless Total	\$ 3,813,200	\$ 855,537	\$ 6,149,396	\$ 2,336,196	61%

	All Contractual Services	\$ 5,144,877	\$ 1,844,438	\$ 7,115,178	\$ 1,970,300	56%
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SBCCOG
CALCULATION OF ESTIMATED FUND BALANCE
FOR JUNE 30, 2027

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		\$ 518,701
Adopted Mid-Year Revenue Budget FY 25-26	10,284,571	
Adopted Mid-Year Expenditure Budget FY 25-26	(10,351,044)	
Estimated Change in Fund Balance FY 25-26		(66,473)
Estimated Fund Balance June 30, 2026		452,228
Proposed Revenue Budget FY 26-27	21,316,196	
Proposed Expenditure Budget FY 26-27	(21,147,533)	
Estimated Change in Fund Balance FY 26-27		168,663
Estimated Unrestricted Fund Balance for June 30, 2027		\$ 620,890
Restricted Reserve Commitment:		651,001
Estimated Fund Balance for June 30, 2027		\$ 1,271,891
Percentage of Estimated Fund Balance compared to Proposed Expenditure Budget		6.0%

**SBCCOG
LIST OF ACRONYMS USED
PROPOSED BUDGET
FISCAL YEAR 2026-2027**

<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 FY2026-2027 Proposed Budget reflects a balanced budget. Both revenues and expenditures are anticipated to increase compared to FY2025-2026 mid-year budget: Revenues - \$21,316,196 (+140.7%) and expenditures - \$21,147,533 (+137.9%), resulting in a “revenues less expenditures” balance of \$168,663.

Increases in revenues and expenditures are primarily due to new LACAHSAs funding for Renter Protection and Homelessness Prevention (RPHP) funding as well as the LACAHSAs funding dedicated to the new Housing Trust established on April 1, 2026, which flows through the SBCCOG budget.

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:

- 4090: Interest Income – **Increased** by \$10,000 to conservatively align with actual interest income received in current and prior year.
- 4195: City Staff Refreshment Reimbursements – **Decreased** by \$207 to \$0. Procedure changed and there is no need for outside agency staff to reimburse SBCCOG for the cost of refreshments at IWG meetings since attendees bring their own refreshments.
- 4600: Homeless: Street to Housing – **Decreased** by \$35,000 as this program has ended.
- 4605: Homeless: LACAHSAs (Measure A) – **Increased** by \$2,456,355 as FY2026-27 is a full year of LACAHSAs funding, compared to the current year being a partial year of funding.
- 4606: Homeless LSF (Measure A) - **Increased** by \$1,344,022 due to a delayed start to contracts in FY2025-26; funding is being carried into the new fiscal year.
- **New:** Housing Trust SBCCOG Contracted – **Increased** by \$779,328 to capture first year of SBCCOG expenses supporting the Housing Trust administration including staffing costs and other administrative and overhead expenses necessary to support Housing Trust functions.
- **New:** Housing Trust JPA (Pass Through) - **Increased** by \$7,154,798 to capture the first year of Housing Trust revenue less the administrative costs captured under the new Housing Trust SBCCOG Contract.
- 4513: SoCalGas – Energy – **Decreased** by \$55,783 to capture the remainder of the contract which will end in 2027.
- 4546: Metro Express Lane – **Increased** by \$13,500 due to new increased contract amount.
- 4571: Measure R Transit/Transfer – **Increased** by \$1,000 due to a slight increase in the anticipated workload and billable hours.
- 4611: Measure M MSP – **Increased** by \$8,000 as a result of increased program management tasks and new policy development related work.
- 4572: Measure M LTN – **Increased** by \$254,031 due to increased funding for an intersection safety analysis task.
- 4595: REN Cool Roofs Feasibility & Identification Analysis – **Decreased** by \$102,531 due to completion of the project.

- 4582: LA County Decarbonization Direct Install – **Increased** by \$62,500 due to increased workload for program implementation.
- 4612: South Bay Fiber Network (SBFN)/Broadband – **Increased** by \$77,412 for the Beach Cities Health District work to connect to a new building.
- 4012: SCAG REAP 2.0 – Housing Trust – **Decreased** by \$198,792 as this program has ended.
- 4013: SCAG REAP 2.0 – Commercial Redevelopment – **Decreased** by \$309,959 as this program has ended.
- 4014: METRO REAP 2.0 – **Decreased** by \$285,302 to represent remaining amount as this program will be completed by the end of FY2026-27.
- 4526: Rolling Hills Organic Waste – **Decreased** by \$44,762 to represent remaining amount as this program will be completed by the end of FY2026-27.
- 4576: Outreach for Lomita LTN – **Increased** by \$5,396 to represent a full year. Prior year was a partial year.
- 4577: SBWIB Expanding Flexible Apprenticeship in CA – **Decreased** by \$50,000 as this funding was a limited-term contract in FY2026-27.
- **New:** Safe Streets 4 All (SS4A) - **Increased** by \$70,000 to represent the first year of this new program and estimated revenue in FY2026-27.

Expenditure

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

Salaries and benefits **increased** by \$628,166 (28.7%) to account for staffing needs and projected cost escalations. In addition, two project coordinator positions were added to support the LCAHSA Housing Trust and LCAHSA Renter Prevention program, as well as one Senior Project Manager position to support the transportation programs (this work was previously done by a consultant). A few positions that were adjusted to align with new proposed salary ranges. All costs associated with these changes are offset by additional revenues.

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 **decrease** of \$330,961 (31.2%)

- American Dark Fiber (Broadband/Measure M Fiber) – **Increased** by \$86,750 for the Beach Cities Health District work to connect to a new building.
- CivicSpark (Public Health Institute) – **Increased** by \$11,146 due to program cost increases.
- Alternative Energy Systems Consulting (Cool Roofs Study) – **Decreased** by \$93,262 as project has been completed.
- Economics & Pails (Organic Waste Consultant) – **Decreased** by \$7,000 as contract work on this project has ended.

- Jon Rodman (GIS Services) – **Increased** by \$8,500 to reflect the anticipated need for the fiscal year.
- Metro REAP 2.0 (Mobility Hubs) – **Increased** by \$33,699 to complete work for this project.
- Studio One Eleven (SCAG REAP 2.0 – Commercial Redevelopment) – **Decreased** by \$255,000 as this program has ended.
- Civic Home (SCAG REAP 2.0 – Housing Trust)– **Decreased** by \$108,679 as this program has ended.
- Shannon Heffernan (Planning Principal at Dudek) – **Decreased** by \$96,000 as the contract ended.
- SoCal Ren Training - **Decreased** by \$2,000 to reflect actual costs as mid-year budget was an estimate.
- Toole Design (Caltrans Carson to the Sea Gap Study) – **Decreased** by \$45,115 to reflect work to be done in FY2026-27.
- New Measure M LTN Consultant – **Added** for \$130,000 for new work associated with this program.
- New Safe Streets 4 All (SS4A) Consultant added at \$10,000 to reflect anticipated consulting work in FY2026-27.

6410: Contractual Services, COG General – overall **decrease** of \$34,935 (12.8%)

- CPS (HR Consulting) – **Decreased** by \$35,730 due to completion of one-time classification and compensation study.
- Eide Bailly (Accounting Services) – **Decreased** by \$6,300 to reflect anticipated work for supplemental accounting assistance in FY2026-27.
- Vincent Rios (Graphic Design) **Increase** by \$1,580 to reflect updated rates.

6310: Contractual Services, Homeless – overall **increase** of \$2,336,196 (61.3%)

- Eide Bailly (Finance Analyst Services) – **Decreased** by \$29,600 as new fulltime SBCCOG staff person has absorbed the majority of this work.
- Homeless Services Contractors – **Increased** by \$2,345,796 for full year of LACAHSAs implementation.
- New LACAHSAs Annual Audit **added** for \$20,000.

6222: City Reimbursements (Homeless Services) – **Increased** by \$1,853,552 due to new LACAHSAs funding received as well as LSF Measure A funds reallocated from contract services.

6223: Client Aid – **Decreased** by \$778,847 due to anticipated need for FY2026-27.

New: Housing Trust JPA **added** at \$7,154,798 to capture the revenue passed through to the Housing Trust JPA from LACAHSAs.

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

- 6204: Dues to Outside Organizations – **Increased** by \$2,500 to fund increases for outside organizations’ dues.
- 6224: Special Events General Assembly – **Increased** by \$8,000 to capture increased costs of food.
- 6208: Newsletter – **Decreased** by \$6,170 as costs for graphic design previously charged here have been moved to 6410: Contractual Services, COG General.
- 6209: Audit Fees – **Increased** by \$16,538 to capture increased audit costs as established in current contract with the Pun Group.
- 6214: Telephone – **Increased** by \$3,030 to capture increased lines for new additional staff.

- 6215: IT Services/Maintenance – **Decreased** by \$6,890 as certain expenses were moved to 6216: Software/Hardware where they are more properly aligned.
- 6216: Software/Hardware – **Increased** by \$48,494 as certain expenses were moved from 6215: IT Services/Maintenance and software costs associated with the LACAHSAs program were added.
- 6217: Liability Insurance – **Increased** by \$5,625 to capture three-year liability insurance policy and business owner insurance.

6221: Moving Expenses – **Decreased** by \$111,466 as prior year funding was a one-time need.

Restricted Reserve Commitment

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