

Kern Council of Governments

ANNUAL FINANCIAL PLAN

FISCAL YEAR 2026-2027

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County of Kern

SUBMITTED BY:
Jay Schlosser
Executive Director
May 21, 2026

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LETTER OF TRANSMITTAL



May 21, 2026

The Honorable Board of Directors
Kern Council of Governments

Dear Chairman and Board:

Kern Council of Governments (Kern COG) staff is pleased to submit for your review and approval the final Kern COG Annual Financial Plan for fiscal year 2026-2027. This plan is an estimate of the financial activity anticipated for the fiscal year stated in object, account, and line-item format. The plan provides sufficient appropriations to fund all programs and projects documented in the FY 2026-2027 Overall Work Program. In summary, the final plan includes estimated revenues of \$7,839,092 and proposed expenditures of \$7,364,299.

REVENUES

Kern COG staff anticipates FY 2026-2027 budgeted revenues totaling \$7,839,092. Total budgeted revenues are estimated to decrease by 7.56% from the prior year's proposed budget due to the end of the KARGO Study, which provided a large, one-time State grant.

<u>Source</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/(Decrease)</u>
Federal	\$2,790,637	35.90%	(0.34%)
State	\$2,938,272	37.80%	(32.66%)
Regional PL/Admin	\$1,925,798	24.77%	61.63%
Local/miscellaneous	\$ 184,385	2.35%	46.00%

Despite a marginal decrease in Federal funds, Kern COG continues to maximize the use of toll credits as a local match to allow for use of local funds in other areas. State revenues show a large decrease, primarily due to the end of the KARGO Study funded by a large, one-time Climate Adaptation Grant totaling \$1,397,486.

EXPENDITURES

Kern COG staff proposes FY 2026-2027 expenditures totaling \$7,364,299. This represents a 14.73% decrease over the prior year's proposed budget for total expenditures, primarily due to a decrease in personnel wages with recent employee departures and retirements, as well as the reduction in our professional services expenditures, which was largely impacted by the completion of the KARGO study in the 2025-2026 fiscal year. There is a minor increase in the proposed budget for Training & Development and Travel Expenses. Kern COG is proposing this investment, considering that Kern COG has recently hired new employees to replace the recent retirees and departures during the 2025-2026 fiscal year. Kern COG continues to increase awareness by promoting Rideshare Week, Telework Awareness Month, Vanpool Awareness Month, and Bike Month. In terms of the four major object classes, these expenditures are distributed as follows:

<u>Object Class</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/(Decrease)</u>
Personnel	\$2,125,245	47.49%	(4.10%)
Professional Services	\$3,158,614	42.89%	(28.00%)
Services and Supplies	\$ 665,224	9.03%	14.51%
Capital	\$ 43,000	0.58%	98.94%

With respect to personnel-related expenditures, retaining staffing levels at 17 full-time and 2 part-time positions is proposed. Furthermore, a 5% Cost of Living Adjustment (COLA) is proposed for all full-time staff effective July 13th 2026. Staff is also recommending a 98.94% increase in capital expenditures and a 14.51% increase in services and supplies.

PROGRAMS

In addition to ongoing planning activities such as air quality conformity and public transit funding, staff recommends a variety of expanded program initiatives for the 2026-2027 fiscal year. These initiatives include the following:

- 1) Completion of the Kern Trans-Sierra Transit Climate Adaptation Study.
- 2) Sustainable Communities: for local and regional multimodal transportation and land use planning projects that support regional sustainable community strategies.
- 3) Regional Technical Assistance: to provide technical assistance to member agencies to address regional and subregional issues related to transportation planning.
- 4) Increase in public outreach and public awareness campaigns that promote Rideshare Week, Telework Awareness Month, Vanpool Awareness Month, and Bike Month.

CONCLUSION

The proposed Kern COG Annual Financial Plan for the 2026-2027 fiscal year continues to provide a framework for achieving two major goals and objectives. First, the plan fulfills the Council and Staff obligation to maintain the region's federal and state certifications to continue the flow of resources to Kern COG member agencies. Secondly, the proposed plan provides extensive direct services, community engagement, and support for local efforts by Kern COG's member agencies to better serve the citizens of the Kern region. Staff recommends your Council's favorable consideration.

Respectfully,

A handwritten signature in blue ink, appearing to read "J. Schlosser", with a stylized flourish at the end.

John (Jay) Schlosser, P.E.
Executive Director

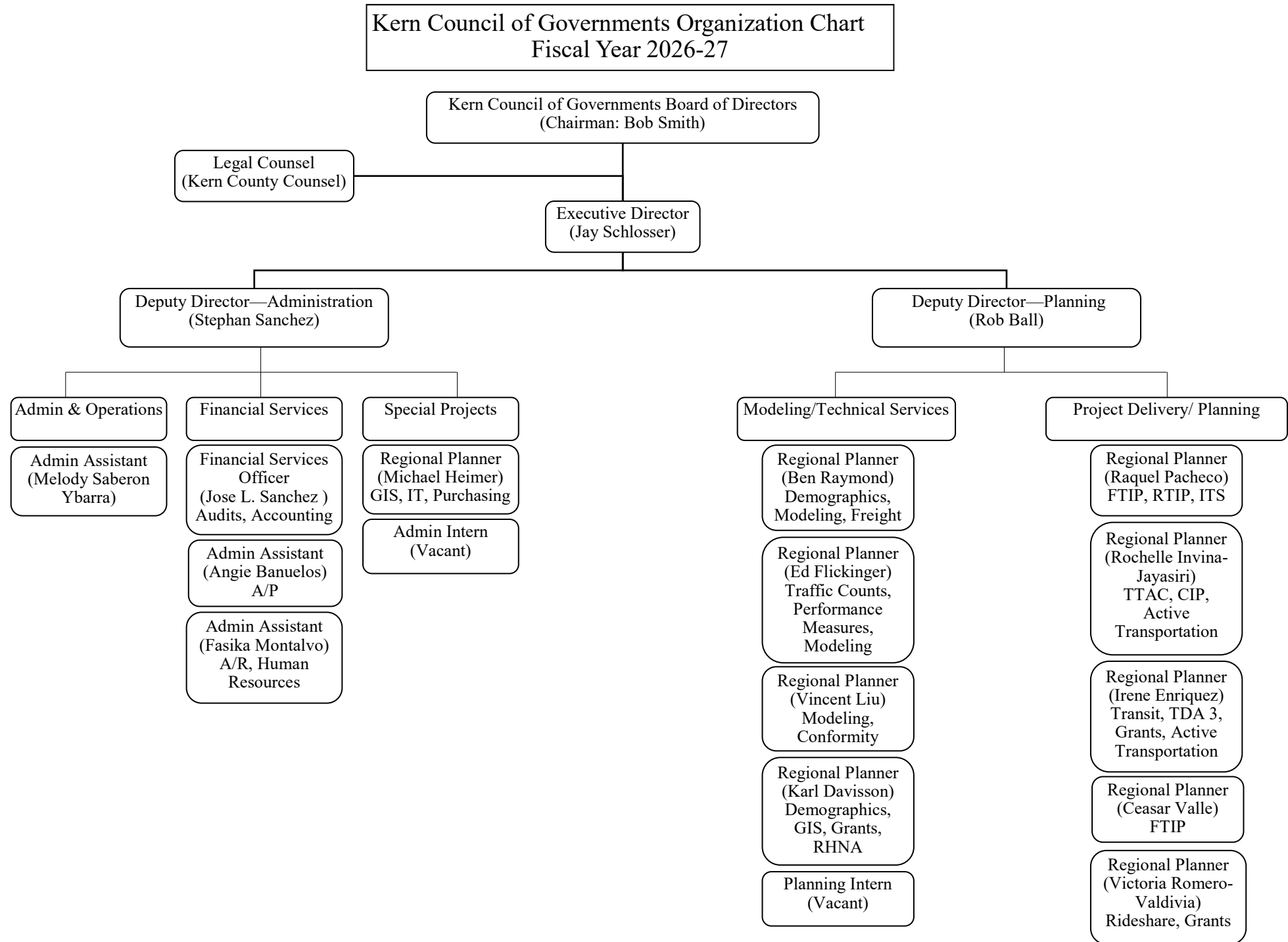
SCHEDULE OF GENERAL FUNCTIONS

Kern Council of Governments
SCHEDULE OF GENERAL FUNCTIONS

The Kern Council of Governments performs the following local governmental functions:

- * Metropolitan Planning Organization (U.S.D.O.T.)
- * Transportation Management Agency (U.S.D.O.T.)
- * Areawide Planning Organization (U.S.H.U.D)
- * Local Clearinghouse (U.S.E.O.)
- * Home Mortgage Disclosure Depository (U.S.F.R.B.)
- * Regional Transportation Planning Agency (State)
- * Affiliate Data Center (State)
- * Kern GeoNet (Local)
- * Kern Motorist Aid Authority (Local)
- * Kern County Transportation Authority (Local)
- * Kern Congestion Management Agency (Local)
- * Transportation Demand Management Program (Rideshare)

ORGANIZATION AND STAFFING



Kern Council of Governments

STAFF ALLOCATION
Fiscal Year 2026-2027

<u>Position</u>	<u>Number</u>	<u>Total Person-Hours</u>
Executive Director	1	2,080
Deputy Director - Administration	1	2,080
Deputy Director - Planning	1	2,080
Financial Services Officer	1	2,080
Regional Planner	10	20,800
Administrative Assistant	3	6,240
Part-time	2	2,000
	-----	-----
TOTAL	19	37,360
	=====	=====

Full-Time Positions: 17
Part-Time Positions: 2

Kern Council of Governments

STAFF

<u>Name</u>	<u>Position</u>
John (Jay) Schlosser	Executive Director
Robert Ball	Deputy Director - Planning
Stephan Sanchez	Deputy Director - Administration
Benjamin Raymond	Regional Planner
Raquel Pacheco	Regional Planner
Ed Flickinger	Regional Planner
Michael Heimer	Regional Planner
Vincent Liu	Regional Planner
Rochelle Invina-Jayasiri	Regional Planner
Irene Enriquez	Regional Planner
Karl Davisson	Regional Planner
Cesar Valle	Regional Planner
Victoria Romero Valdivia	Regional Planner
Jose Leon Sanchez	Financial Services Officer
Fasika Montalvo	Administrative Assistant
Angelica Banuelos	Administrative Assistant
Melody Ybarra Saberon	Administrative Assistant
(Vacant)	Part-Time Planning Intern
(Vacant)	Part-Time Administrative Intern

POSITION CLASSIFICATIONS AND SALARY SCHEDULE

KERN COUNCIL OF GOVERNMENTS
POSITION CLASSIFICATION & SALARY SCHEDULE

Bi-weekly Pay

(rev. 05/21/2026)

Position/Class	Deputy Director Administration	Deputy Director Planning	Financial Services Officer	Regional Planner	Administrative Assistant	Executive Secretary	Office Services Specialist	Planning/Admin Intern	Proposed Per Hour
1	\$ 4,287.83	\$ 4,287.83	\$ 3,712.31	\$ 2,415.34	\$ 2,341.35	\$ 1,885.77	\$ 1,419.96	\$ 1,680.00	\$ 21.00
2	\$ 4,395.03	\$ 4,395.03	\$ 3,805.11	\$ 2,475.72	\$ 2,399.89	\$ 1,932.91	\$ 1,455.46	\$ 1,722.00	\$ 21.53
3	\$ 4,504.90	\$ 4,504.90	\$ 3,900.24	\$ 2,537.61	\$ 2,459.88	\$ 1,981.24	\$ 1,491.84	\$ 1,765.05	\$ 22.06
4	\$ 4,617.53	\$ 4,617.53	\$ 3,997.75	\$ 2,601.05	\$ 2,521.38	\$ 2,030.77	\$ 1,529.14	\$ 1,809.18	\$ 22.61
5	\$ 4,732.96	\$ 4,732.96	\$ 4,097.69	\$ 2,666.08	\$ 2,584.42	\$ 2,081.54	\$ 1,567.37	\$ 1,854.41	\$ 23.18
6	\$ 4,851.29	\$ 4,851.29	\$ 4,200.13	\$ 2,732.73	\$ 2,649.03	\$ 2,133.57	\$ 1,606.55	\$ 1,900.77	\$ 23.76
7	\$ 4,972.57	\$ 4,972.57	\$ 4,305.14	\$ 2,801.05	\$ 2,715.25	\$ 2,186.91	\$ 1,646.71	\$ 1,948.28	\$ 24.35
8	\$ 5,096.89	\$ 5,096.89	\$ 4,412.77	\$ 2,871.08	\$ 2,783.13	\$ 2,241.59	\$ 1,687.88	\$ 1,996.99	\$ 24.96
9	\$ 5,224.31	\$ 5,224.31	\$ 4,523.08	\$ 2,942.85	\$ 2,852.71	\$ 2,297.63	\$ 1,730.08	\$ 2,046.92	\$ 25.59
10	\$ 5,354.92	\$ 5,354.92	\$ 4,636.16	\$ 3,016.42	\$ 2,924.03	\$ 2,355.07	\$ 1,773.33	\$ 2,098.09	\$ 26.23
11	\$ 5,488.79	\$ 5,488.79	\$ 4,752.07	\$ 3,091.83	\$ 2,997.13	\$ 2,413.94	\$ 1,817.67	\$ 2,150.54	\$ 26.88
12	\$ 5,626.01	\$ 5,626.01	\$ 4,870.87	\$ 3,169.13	\$ 3,072.06	\$ 2,474.29	\$ 1,863.11	\$ 2,204.31	\$ 27.55
13				\$ 3,248.36	\$ 3,148.86				
14				\$ 3,329.57	\$ 3,227.58				
15				\$ 3,412.81	\$ 3,308.27				
16				\$ 3,498.13	\$ 3,390.98				
17				\$ 3,585.58	\$ 3,475.75				
18				\$ 3,675.22	\$ 3,562.65				
19				\$ 3,767.10	\$ 3,651.71				
20				\$ 3,861.28	\$ 3,743.00				
21				\$ 3,957.81	\$ 3,836.58				
22				\$ 4,056.75	\$ 3,932.49				
23				\$ 4,158.17	\$ 4,030.81				
24				\$ 4,262.13	\$ 4,131.58				
25				\$ 4,368.68	\$ 4,234.87				
26				\$ 4,477.90	\$ 4,340.74				
27				\$ 4,589.85	\$ 4,449.26				

Executive Director: \$5,855.85 to \$9,086.70 (salary is negotiable)

OVERALL WORK PROGRAM – BUDGET REVIEW SUMMARY

Funding Source	Footnotes	FTA	FTA	FTA	FHWA	FHWA	FHWA	FHWA	FHWA	SPR	STIP PPM	SB-1 Formula	SB-1 Formula	SHA-CAP	SHA-CAP	CEC	Toll Credits*	Regional	Regional	Regional	Local	TOTAL
		SEC.5304	SEC.5303	SEC.5303	PL	PL	PL	RSTP	CMAQ									Planning	Planning	Planning	Contracts	
		Rural Carryover (2)	MPO 26-27 (3)	MPO Carryover 25-26 (4)	26-27 89/11 (5)	25-26 Carryover (6)	24-25 Carryover (6a)	26-27 (7)	26-27 89/11 (8)	(9)	(11)	(12)	25-26 Carryover (12a)	26/27 (13)	24/25 Carryover			Match	Non-match	(18)	(19)	
Air Quality Modeling/Transportation Management	101.1		\$ 80,746														\$ 9,262	\$ -	\$ -	\$ -		\$ 80,746
Environmental Review and Monitoring Program	102.1		\$ 40,681														\$ 4,666	\$ -	\$ -	\$ -		\$ 40,681
Community and Environmental Inventory Mapping System	201.1		\$ 272,249		\$ 277,195												\$ 63,021	\$ -		\$ -		\$ 549,444
Mapping Services and Technical Support	201.2																\$ -	\$ -	\$ -	\$ -		\$ -
2025-2026 Sustainable Communities Public Participation	203.1B											\$ 130,811					\$ -	\$ 16,948	\$ -	\$ 16,948		\$ 147,759
2025-2026 Sustainable Communities Performance Measures	203.2B											\$ 105,765					\$ -	\$ 13,703	\$ 18	\$ 13,721		\$ 119,486
2025-2026 Sustainable Communities Mobility Innovations and Ince	203.3B											\$ 65,168					\$ -	\$ 8,443	\$ -	\$ 8,443		\$ 73,611
2025-2026 Sustainable Communities Forecast & Travel Model	203.4B											\$ 92,556					\$ -	\$ 11,992	\$ 34	\$ 12,026		\$ 104,582
Regional Housing Need Allocation Plan	203.5																\$ -	\$ -	\$ 65,745	\$ 65,745		\$ 65,745
Regional Transportation Plan/Congestion Management Process	601.1				\$ 327,784												\$ 37,597	\$ -		\$ -		\$ 327,784
RTP/CIP Financial Element	601.2										\$ 47,058						\$ 5,398	\$ -		\$ -		\$ 47,058
Regional Transportation Community Survey & Outreach	601.3										\$ 77,516						\$ 8,891	\$ -		\$ -		\$ 77,516
Federal Performance Measures Data and Analysis	601.4				\$ 55,622												\$ 6,380	\$ -		\$ -		\$ 55,622
Transportation Improvement Program	602.1				\$ 383,568												\$ 43,995	\$ -		\$ -		\$ 383,568
Project Planning & Development Assistance for Federal-Aid Project	602.2				\$ 329,581												\$ 37,803	\$ -		\$ -		\$ 329,581
Transportation Systems Monitoring and Coordination	603.1										\$ 51,895						\$ 5,952	\$ -		\$ -		\$ 51,895
Traffic Count Program	603.2							\$ 79,677									\$ -	\$ 10,323	\$ 16,146	\$ 26,469		\$ 106,146
Mobility Innovations and Incentives	603.3				\$ 55,504												\$ 6,366	\$ -		\$ -		\$ 55,504
Kern Electric Vehicle (EV) Blueprint	603.4															\$ 1,203,972	\$ -	\$ -		\$ -		\$ 1,203,972
MD&HD Zero-Emission Vehicle Infrastructure	603.5																\$ -	\$ -		\$ -		\$ -
Regional Travel Demand Model Maintenance	604.1				\$ 177,269												\$ 20,333	\$ -	\$ 406,244	\$ 406,244		\$ 583,513
Regional Growth Forecast Model Data & Analysis	604.2				\$ 190,225												\$ 21,819	\$ -		\$ -		\$ 190,225
Regional Travel Demand Model Analysis	604.3																\$ -	\$ -	\$ 26,721	\$ 26,721		\$ 26,721
Corridor/Major Investment/Impact Studies	605.1				\$ 12,113												\$ 1,389	\$ -		\$ -		\$ 12,113
Transit, Aviation and Passenger Rail Planning	606.1																\$ -	\$ -	\$ 295,288	\$ 295,288		\$ 295,288
Kern Trans-Sierra Transit Climate Adaptation Plan (FY 26-27) **	606.2										\$ 120,365			\$ 1,040,000			\$ 13,806	\$ -		\$ -		\$ 1,160,365
TIRCP Administration	606.3																\$ -	\$ -		\$ -	\$ 114,385	\$ 114,385
Active Transportation and Complete Streets Program	608.1				\$ 63,186														\$ 1,567	\$ 6,619	\$ 8,186	\$ 71,372
Transportation Demand Management	609.1								\$ 336,341								\$ -	\$ 43,577		\$ 43,577		\$ 379,918
Freight Planning	610.1										\$ 3,166						\$ 363	\$ -	\$ 67,152	\$ 67,152		\$ 70,318
Grant Writing	801.1																\$ -	\$ -	\$ 185,500	\$ 185,500		\$ 185,500
Regional Technical Assistance	902.1				\$ 11,587												\$ 1,329	\$ -		\$ -		\$ 11,587
Information and Data Management	903.1				\$ 7,315												\$ 839	\$ -	\$ 90,146	\$ 90,146		\$ 97,461
Interregional Transportation Coordination	904.1																\$ -	\$ -	\$ 164,789	\$ 164,789		\$ 164,789
Local Clearinghouse Review Program	904.2																\$ -	\$ -	\$ 5,867	\$ 5,867		\$ 5,867
Local Reimbursement	1001.1																\$ -	\$ -	\$ 95,567	\$ 95,567		\$ 95,567
Legislative Program	1001.2																\$ -	\$ -	\$ 40,678	\$ 40,678		\$ 40,678
Transportation Development Act (TDA) Program	1001.3																\$ -	\$ -	\$ 282,011	\$ 282,011		\$ 282,011
Information Services and Tribal Consultation	1001.4																\$ -	\$ -	\$ 54,504	\$ 54,504		\$ 54,504
Overall Work Program (OWP) Development and Monitoring	1001.5				\$ 89,994												\$ 10,322	\$ -	\$ 16,217	\$ 16,217		\$ 106,211
KMAA System Administration and Operations	2001.1																\$ -	\$ -		\$ -	\$ 76,805	\$ 76,805
511 System Administration and Operations	2002.1																\$ -	\$ -		\$ -	\$ 37,363	\$ 37,363
SUBTOTAL		\$ -	\$ 393,676	\$ -	\$ 1,980,943	\$ -	\$ -	\$ 79,677	\$ 336,341	\$ -	\$ 300,000	\$ 394,300	\$ -	\$ 1,040,000	\$ -	\$ 1,203,972	\$ 299,531	\$ 106,552	\$ 1,819,246	\$ 1,925,798	\$ 228,553	\$ 7,883,260
ESTIMATED CARRYOVER FUNDS				\$ 182,789		\$ 754,135						\$ 72,262		\$ 535,866								\$1,545,052
FY 2026-27 ESTIMATED FUNDS		\$ -	\$ 393,676		\$ 1,980,943			\$ 79,677	\$ 336,341	\$ -	\$ 300,000	\$ 394,300		\$ 1,040,000		\$ 1,203,972	\$ -	\$ 106,552	\$ 1,818,246	\$ 1,925,798	\$ 228,553	\$7,883,260
TOTAL (including Estimated Carryover Funds)		\$ -	\$ 393,676	\$ 182,789	\$ 1,980,943	\$ 754,135	\$ -	\$ 79,677	\$ 336,341	\$ -	\$ 300,000	\$ 394,300	\$ 72,262	\$ 1,040,000		\$ 1,203,972	\$ -	\$ 106,552	\$ 1,818,246	\$ 1,925,798	\$ 228,553	\$9,428,312

*Toll credits provided by the State of California are being utilized as a match for federal FHWA PL and FTA 5303 funds. The FHWA PL and FTA 5303 amounts shown in the Budget Revenue Summary Sheet represent 100% of the total federal participation cost, therefore toll credits are not included in the total revenue amount.

** WE 606.2 is a the 3rd year grant of a 3 year grant. In 2026-27 the remaining funds are be programmed.

FINANCIAL PLAN SUMMARY

KERN COUNCIL OF GOVERNMENTS
FINANCIAL PLAN SUMMARY
FISCAL YEAR 2026-2027

Revised: May 12, 2026

Account No./Title	2024-25 Estimated	2025-26 Estimated	2026-27 Proposed
REVENUE			
4140-Federal Grants	\$ 2,294,701	\$ 2,800,036	\$ 2,790,637
3955-State Grants	\$ 2,302,483	\$ 4,363,131	\$ 2,938,272
4220-Regional Planning/Admin.	\$ 2,295,937	\$ 1,191,486	\$ 1,925,798
4220-Local Contracts	\$ 55,935	\$ 56,000	\$ 114,385
5370-Miscellaneous	\$ 62,581	\$ 70,000	\$ 70,000
TOTAL REVENUE	\$ 7,011,637	\$ 8,480,653	\$ 7,839,092
EXPENDITURES			
Personnel:			
6110-Regular Salaries & Wages	\$ 2,052,859	\$ 2,288,724	\$ 2,125,245
6200-Extra-Help Wages	\$ -	\$ 50,414	\$ 60,184
6410/6600-Fringe Benefits	\$ 1,531,409	\$ 1,307,669	\$ 1,312,032
SUBTOTAL-PERSONNEL	\$ 3,584,268	\$ 3,646,807	\$ 3,497,461
SUBTOTAL-7500 - PROFESSIONAL SERVICES	\$ 2,755,061	\$ 4,387,214	\$ 3,158,614
SERVICES & SUPPLIES			
6841-Communications	\$ 19,972	\$ 19,972	\$ 19,972
6900-Insurance	\$ 30,437	\$ 30,437	\$ 30,437
6970-Maintenance-Equipment	\$ 22,536	\$ 22,536	\$ 22,536
7001-Maintenance-Structures	\$ -	\$ 2,000	\$ 2,000
7400-Memberships	\$ 27,391	\$ 44,675	\$ 54,175
7450-Office Supplies	\$ 324,905	\$ 25,706	\$ 52,850
7525-Data Processing	\$ 87,708	\$ 49,295	\$ 54,295
7600-Public/Legal Notices	\$ 28,023	\$ 91,829	\$ 92,934
7630-Leases-Equipment	\$ 11,827	\$ -	\$ -
7650-Leases-Structures	\$ 152,448	\$ 172,519	\$ 172,519
7700-Special Dept. Expense	\$ -	\$ 6,000	\$ 6,000
7730-Training & Development	\$ 1,915	\$ 29,327	\$ 52,200
7740-Travel Expenses	\$ 34,849	\$ 50,786	\$ 64,604
7750-Personal Vehicle Mileage	\$ 5,758	\$ 11,849	\$ 16,702
7970-Kern County Indirect Costs	\$ -	\$ 3,000	\$ 3,000
7990-Depreciation Expense	\$ -	\$ 21,000	\$ 21,000
7995-Bad Debt Expense	\$ -	\$ -	\$ -
SUBTOTAL-SERVICES & SUPPLIES	\$ 747,769	\$ 580,931	\$ 665,224
SUBTOTAL-8601-CAPITAL OUTLAYS	\$ 14,375	\$ 21,615	\$ 43,000
TOTAL EXPENDITURES	\$ 7,101,473	\$ 8,636,567	\$ 7,364,299
Depreciation Adjustment			
OPERATING SURPLUS/(DEFICIT)	\$ (89,836)	\$ (155,914)	\$ 474,793

Footnotes:

*2024-25 Office Supplies: adjusted journal entry made as recommended by auditor due to migration to new accounting system

**2025-26 State Grants: SHA-CAP one time grant for \$1,397,486 awarded in 2025-2026

***2025-26 Professional Services: KARGO Study completed in 2025-2026

REVENUE SUMMARY

**KERN COUNCIL OF GOVERNMENTS
REVENUE SUMMARY
FISCAL YEAR 2026-2027**

Revised: May 12, 2026

Account/Source	Account Number	2024-25 Estimated	2025-26 Estimated	2026-27 Proposed
FEDERAL	4140			
U.S. Dept. of Transportation (Region IX):				
Federal Transit Admin.(Sec.5303 Urban--89/11)		\$ 394,098	\$ 393,432	\$ 393,676
Federal Highway Admin. (PL)		\$ 1,842,093	\$ 1,843,737	\$ 1,980,943
Federal Highway Admin. (PL 2024-25 Carryover)		\$ -	\$ 168,410	\$ -
Federal Highway Admin. (FAP/CMAQ)		\$ 256,470	\$ 314,780	\$ 336,341
Federal Highway Admin. (RSTP)		\$ 79,677	\$ 79,677	\$ 79,677
SUBTOTAL--FEDERAL		\$ 2,572,338	\$ 2,800,036	\$ 2,790,637
STATE	3955			
California Dept. of Transportation:				
Caltrans ATP		\$ 351,683		\$ -
Caltrans/SB1		\$ 386,250	\$ 384,027	\$ 394,300
Caltrans/SB1 (Carryover)		\$ -	\$ -	\$ -
STIP/PPM		\$ 591,000	\$ 591,000	\$ 300,000
State Highway Account		\$ -	\$ -	\$ -
Housing and Community Development		\$ 11,591	\$ -	\$ -
SHA-CAP		\$ 1,963,803	\$ 2,104,132	\$ 1,040,000
California Air Resources Board		\$ -	\$ -	\$ -
California Energy Commission		\$ 1,303,556	\$ 1,283,972	\$ 1,203,972
SUBTOTAL--STATE		\$ 4,607,883	\$ 4,363,131	\$ 2,938,272
LOCAL	4220			
Claims:				
Transportation Development Act (Planning & Admin.)		\$ 1,379,832	\$ 1,191,486	\$ 1,925,798
Kern Motorist Aid Authority/511 Administration		\$ 55,935	\$ 61,446	\$ 114,168
Miscellaneous Contracts/TIRCP Administration		\$ -	\$ 56,000	\$ 114,385
SJCOG/SGC Grant		-	\$ -	\$ -
SUBTOTAL--LOCAL		\$ 1,435,767	\$ 1,308,932	\$ 2,154,351
OTHER				
Sales--Fees and Charges	5370	\$ (10,872)	\$ -	\$ -
Interest	3055	\$ 73,453	\$ 70,000	\$ 70,000
Rideshare Donations	5370	\$ -	\$ -	\$ -
Miscellaneous	5370	\$ -	\$ -	\$ -
SUBTOTAL--OTHER		\$ 62,581	\$ 70,000	\$ 70,000
TOTAL--REVENUES		\$ 8,678,569	\$ 8,542,099	\$ 7,953,260

PERSONNEL EXPENDITURE SUMMARY

KERN COUNCIL OF GOVERNMENTS
PERSONNEL EXPENDITURE SUMMARY
FISCAL YEAR 2026-27

(Revision Date: May 11, 2026)

Account Title	Account Number	Planning Division	Administrative Division	2026-27 Proposed Budget	2025-26 Estimated	2024-25 Estimated
Salaries and Wages--Regular	6110	\$ 1,553,382	\$ 571,863	\$ 2,125,245	\$ 2,288,724	\$ 2,052,859
Salaries and Wages--Extra Help	6200	\$ 48,184	\$ 12,000	\$ 60,184	\$ 50,414	\$ -
Social Security	6410	\$ 85,469	\$ 35,449	\$ 120,918	\$ 120,962	\$ 105,160
Medicare	6410	\$ 21,917	\$ 8,290	\$ 30,207	\$ 30,278	\$ 30,191
Retirement	6430	\$ 532,709	\$ 222,727	\$ 755,436	\$ 700,306	\$ 881,300
Health Insurance	6510	\$ 251,548	\$ 76,296	\$ 327,844	\$ 378,302	\$ 446,554
Dental Insurance	6510	\$ 12,621	\$ 5,570	\$ 18,191	\$ 19,225	\$ 13,899
Vision Insurance	6510	\$ 3,859	\$ 1,470	\$ 5,329	\$ 5,968	\$ 5,196
Disability Insurance	6590	\$ 11,185	\$ 4,231	\$ 15,416	\$ 15,452	\$ 13,556
Life Insurance	6540	\$ 5,832	\$ 2,381	\$ 8,213	\$ 7,584	\$ 8,877
Unemployment Insurance	6570	\$ 15,871	\$ 6,003	\$ 21,874	\$ 21,925	\$ 22,256
Workers Compensation Insurance	6600	\$ 6,074	\$ 2,530	\$ 8,604	\$ 7,667	\$ 4,420
BUDGET TOTAL		\$2,548,651	\$ 948,810	\$ 3,497,461	\$ 3,646,807	\$ 3,584,268

NOTE: Includes 17 full-time regular positions 2 part-time

positions

PROFESSIONAL SERVICES EXPENDITURE SUMMARY

**KERN COUNCIL OF GOVERNMENTS AND KERN MOTORIST AID AUTHORITY
PROFESSIONAL SERVICES EXPENDITURE SUMMARY
FISCAL YEAR 2026-2027**

Account Number	Description or Subcontractor	2026-27 Proposed	Amount Direct	Amount Indirect
7500	PROFESSIONAL SERVICES			
101.1	Air Quality Modeling/Transportation Management	None	\$ -	\$ -
102.1	Environmental Review and Monitoring Program	None	\$ -	\$ -
201.1	Community and Environmental Mapping System	None	\$ -	\$ -
201.2	Mapping Services and Technical Support	None	\$ -	\$ -
203.1B	Sustainable Communities Public Participation FY 26-27	Community Survey	\$ 41,050	\$ 41,050
203.2B	Sustainable Communities Performance Measures FY 26-27	None	\$ -	\$ -
203.3B	Sustainable Communities Mobility Innovations and Incentives Planning FY 26-27	None	\$ -	\$ -
203.4B	Sustainable Communities Strategy Forecast and Travel Model Activity Program FY 26-27	None	\$ -	\$ -
203.5	Regional Housing Need Allocation Plan	None	\$ -	\$ -
601.1	Regional Transportation Plan/CMS	Environmental Document - EIR	\$ 175,000	\$ 175,000
601.2	RTP/CIP-Financial Element	None	\$ -	\$ -
601.3	RTP Outreach	Community Outreach and Community Survey	\$ 42,450	\$ 42,450
601.4	RTP Performance Measures	None	\$ -	\$ -
602.1	Transportation Improvement Program	None	\$ -	\$ -
602.2	Local Assistance for Federal-Aid Projects	None	\$ -	\$ -
603.1	Transportation Systems Monitoring and Coordination	None	\$ -	\$ -
603.2	Traffic Count Program	Traffic, Bike, & Pedestrian Counts	\$ 96,245	\$ 96,245
603.3	Active Transportation Demand Management	Active Transportation workshop and ZEV Events	\$ 20,000	\$ 20,000
603.4	Kern EV Blueprint	Charging Stations	\$ 1,146,197	\$ 1,146,197
603.5	MD&HD Zero-Emission Vehicle Infrastructure	None	\$ -	\$ -
604.1	Regional Travel Demand Model Maintenance	Transportation Model Support	\$ 117,000	\$ 117,000
604.2	Growth Forecast Model	Land Use Software	\$ 30,000	\$ 30,000
604.3	Regional Travel Demand Model	None	\$ -	\$ -
605.1	Corridor/Major Investment/Impact Fee	None	\$ -	\$ -
606.1	Transit, Aviation and Passenger Rail Planning	None	\$ -	\$ -
606.2	Kern Trans-Sierra Transit Climate Adaptation Plan	Transportation Consultant, CalSTART	\$ 1,040,000	\$ 1,040,000
606.3	TIRCP Administration	None	\$ -	\$ -
608.1	Active Transportation Planning	None	\$ -	\$ -
609.1	Transportation Demand Management	Software, App, Host Servers, Website	\$ 104,000	\$ 104,000
610.1	Freight Planning	None	\$ -	\$ -
801.1	Grant Writing	None	\$ -	\$ -
902.1	Regional Technical Assistance	Study	\$ -	\$ -
903.1	Information and Data Management	None	\$ -	\$ -
904.1	Interregional Transportation Coordination	SJCOG/Air Quality Contract	\$ 115,282	\$ 115,282
904.2	Local Clearinghouse Review Program	None	\$ -	\$ -
1001.1	Local Reimbursements	Regional Awards Program	\$ 26,000	\$ 26,000
1001.2	Legislative Program	Valley Voice State & Federal	\$ 19,350	\$ 19,350
1001.3	Transportation Development Act (TDA) Program	Financial & Compliance Audit Program	\$ 116,040	\$ 116,040
1001.4	Information Services	Broadcast Board KGOV	\$ 10,000	\$ 10,000
1001.5	Overall Work Program (OWP) Development and Monitoring	None	\$ -	\$ -
2001.1	KMAA System Implementation and Operation	Financial & Compliance Audit Program	\$ 34,525	\$ 34,525
2002.1	511 Program	None	\$ -	\$ -
9999.9	Indirect Costs	Network Support	\$ 60,000	\$ 60,000
	TOTAL-PROFESSIONAL SERVICES	\$3,193,139	\$ 3,133,139	\$ 60,000

2024-25 Estimated	2025-26 Estimated	2026-27 Proposed
\$ 4,609,741	\$ 4,407,214	\$3,193,139

SERVICES AND SUPPLIES EXPENDITURE SUMMARY

**KERN COUNCIL OF GOVERNMENTS
SERVICES AND SUPPLIES EXPENDITURE SUMMARY
FISCAL YEAR 2026-2027**

	6841	6900	6970	7001	7400	7450	7525	7600	7650	7700	7730	7740	7750	7970	7990	FY 2026-27
Work Element	Communic.	Insurance	Maint/Equip.	Maint/Struct.	Memberships	Office Sup.	Data Proc.	Pubs/Notices	Leases/St	Spec.Dept.	Training	Travel	Mileage	KC Indirect	Depreciation	T O T A L
102.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 3,600	\$ 1,092	\$ 1,200	\$ -	\$ -	\$ 7,392
201.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,500	\$ 1,125	\$ -	\$ -	\$ 17,625
201.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
203.1B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ 800.00
203.5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ 2,912	\$ 1,600	\$ -	\$ -	\$ 6,912
601.3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000
601.4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
602.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,100	\$ -	\$ -	\$ -	\$ 5,950	\$ 1,400	\$ -	\$ -	\$ 14,450
602.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,100	\$ 1,200	\$ -	\$ -	\$ 6,800
603.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 9,000	\$ 500	\$ 500	\$ -	\$ -	\$ 10,200
603.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
603.3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 990	\$ 720	\$ -	\$ -	\$ 11,310
603.4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 977	\$ -	\$ -	\$ 977
604.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 6,000
604.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ 600	\$ -	\$ -	\$ 1,500
606.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ 5,250	\$ 1,500	\$ -	\$ -	\$ 14,250
606.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
606.3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
608.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,200	\$ 960	\$ 280	\$ -	\$ -	\$ 6,440
609.1	\$ -	\$ -	\$ -	\$ -	\$ 5,675	\$ -	\$ -	\$ 61,509	\$ -	\$ -	\$ 1,000	\$ 2,000	\$ 300	\$ -	\$ -	\$ 70,484
610.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 600	\$ 600	\$ -	\$ -	\$ 1,500
801.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,995	\$ -	\$ -	\$ -	\$ 6,000	\$ 650	\$ 500	\$ -	\$ -	\$ 11,145
904.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,000	\$ -	\$ -	\$ 2,200
904.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001.1	\$ -	\$ -	\$ -	\$ -	\$ 27,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,000
1001.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001.3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,325
1001.4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ -	\$ -	\$ 5,600
2001.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2002.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,175	\$ 30,300	\$ 8,995	\$ 68,934	\$ -	\$ 50,200	\$ 44,604	\$ 14,702	\$ -	\$ -	\$ 251,910
8888.8-Capital Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9999.9-Indirect Costs	\$ 19,972	\$ 30,437	\$ 22,536	\$ 2,000	\$ 20,000	\$ 22,550	\$ 45,300	\$ 24,000	\$ 172,519	\$ 6,000	\$ 2,000	\$ 20,000	\$ 2,000	\$ 3,000	\$ 21,000	\$ 413,314
T O T A L S	\$ 19,972	\$ 30,437	\$ 22,536	\$ 2,000	\$ 54,175	\$ 52,850	\$ 54,295	\$ 92,934	\$ 172,519	\$ 6,000	\$ 52,200	\$ 64,604	\$ 16,702	\$ 3,000	\$ 21,000	\$ 665,224

CAPITAL EXPENDITURE SUMMARY

KERN COUNCIL OF GOVERNMENTS
CAPITAL EXPENDITURE SUMMARY FISCAL YEAR 2026-2027

Account Number	Work Element/Project Description	Description or Vendor	2026-27 Proposed	Amount Direct	Amount Indirect
8000	CAPITAL ASSETS				
101.1	Air Quallity Planning	None	\$ -	\$ -	\$ -
102.1	Environmental Review Program	None	\$ -	\$ -	\$ -
201.1	Inventory Mapping	ESRI Software	\$ 23,000	\$ 23,000	\$ -
1001.5	Overall Work Program (OWP) Development and Monitoring	None	\$ -	\$ -	\$ -
2001.1	KMAA System Implementation and Operation	None	\$ -	\$ -	\$ -
2002.1	Kern 511 Program	None	\$ -	\$ -	\$ -
7777.7	Nonallowable Costs	None	\$ -	\$ -	\$ -
8888.8	Capital Costs	UPS battery backup	\$ -	\$ -	\$ -
		Copy machine	\$ 10,000	\$ -	\$ 10,000
		Boardroom TV	\$ 2,000	\$ -	\$ 2,000
9999.9	Indirect Costs	Laptops	\$ 10,000	\$ -	\$ 10,000
8000		TOTAL--CAPITAL ASSETS	\$ 45,000	\$ 23,000	\$ 22,000

2024-25 Estimated	2025-26 Estimated	2026-27 Proposed
\$ 14,375	\$ 21,615	\$ 45,000