Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2026

Revenues

Description	Actual	FY 27 Budget	Variance
Member Dues	-	563,287	563,287
Fellowship	39,868	150,000	110,132
Operating Transfer Out	584,853	2,631,775	2,046,922
Fund Balance Carryover	-	861,622	861,622
PACE Commercial	750,000	285,624	(464,376)
Gas Co Partnership	9,503	153,519	144,016
Regional Streetlights	58,916	139,772	80,856
HERO Admin	40,625	631,900	591,275
Solid Waste	186,746	241,458	54,712
Used Oil Grants	212,476	212,476	-
Clean Cities	167,640	949,995	782,355
Inland Regional Energy Network (I-REN)	1,027,464	15,280,687	14,253,223
Tenant Rental Income	106,479	652,079	545,600
LTF	1,237,500	1,237,500	-
RIVTAM	-	10,000	10,000
TUMF Commercial - Admin Fee	2,610	30,968	28,358
TUMF Retail - Admin Fee	78,659	123,871	45,212
TUMF Industrial - Admin Fee	297	123,871	123,574
TUMF Single Family - Admin Fee	412,339	1,238,710	826,371
TUMF Multi Family - Admin Fee	93,771	402,580	308,809
TUMF Project Management - Admin Fee	66,092	272,000	205,908
Beaumont TUMF Settlement	-	50,000	50,000
General Fund Investment / Interest	39,645	125,000	85,355
Total Revenues	**$ 5,115,482**	**$ 26,368,694**	**$ 21,253,212**

Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2026

Expenses

Description	Actual	FY 27 Budget	Variance
Salaries & Wages - Fulltime	886,169	4,722,532	3,836,363
Fringe Benefits	343,316	2,269,716	1,926,400
Overhead Allocation	492,161	2,262,518	1,770,357
General Legal Services	28,643	291,200	262,557
Audit Svcs - Professional Fees	-	33,000	33,000
Bank Fees	-	14,250	14,250
Commissioners Per Diem	5,400	55,000	49,600
Utilities - Chicago Building	-	72,000	72,000
Parking Cost	2,561	16,152	13,592
Office Lease	34,492	217,577	183,085
WRCOG Auto Maintenance Expense	29	250	221
Parking Validations	149	940	791
Staff Recognition	84	4,000	3,916
Event Support	89,722	433,490	343,768
Program/Office Supplies	2,021	46,300	44,279
Computer Supplies	8,199	20,000	11,801
Computer Software	80,175	219,500	139,325
Rent/Lease Equipment	663	14,000	13,337
Membership Dues	49,287	328,500	279,213
Subscriptions/Publications	9,251	24,250	14,999
Meeting Support Services	1,361	5,500	4,139
Postage	1,720	6,250	4,530
Other Expenses	100	-	(100)
Storage	1,748	-	(1,748)
Printing Services	663	5,000	4,337
Communications - Regular Phone	4,194	33,909	29,714
Communications - Cellular Phones	-	17,050	17,050
Communications - Computer Services	135	1,091	956
Maintenance - Building and Improvement	2,580	16,276	13,696

Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2026

Description	Actual	FY 27 Budget	Variance
Grant Reimbursement	-	478,755	478,755
Insurance - Gen/Busi Liab/Auto	46,366	180,000	133,634
Data Processing Support	1,423	16,000	14,578
Recording Fee	-	4,500	4,500
Seminars/Conferences	5,100	59,600	54,500
Travel - Mileage Reimbursement	797	60,201	59,404
Travel - Ground Transportation	1,427	20,776	19,349
Travel - Airfare	789	7,997	7,208
Travel - Lodging	4,616	21,181	16,565
Travel - Meals	3,025	19,844	16,820
Training	-	17,200	17,200
OPEB Contribution	-	409,428	409,428
Supplies/Materials	361	-	(361)
Advertising Media - Newspaper Ad	6,000	33,000	27,000
Chicago Building Expenses	20,247	90,000	69,753
Direct Costs	-	550,000	550,000
Consulting Labor	513,937	11,343,192	10,829,255
COG REN Reimbursement	-	1,225,000	1,225,000
Office Furniture and Fixtures	116,330	62,998	(53,332)
Office Improvements	252,983	137,002	(115,981)
Building Improvement	-	-	-
Total Expenses	**$ 3,018,225**	**$ 25,866,926**	**$ 22,848,701**

Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2026

Fund	Department	Account	Project	Location	Description	Actual	FY 27 Budget	Variance
					Administration			
					Revenues			
110	12	40001	0000	0000	Member Dues	$ -	$ 563,287	$ 563,287
110	12	49001	0000	0000	Interest Revenue - Other	39,645	125,000	85,355
110	12	49002	0000	0000	Fund Balance Carryover	-	409,428	409,428
110	12	97001	0000	0000	Operating Transfer Out	319,367	1,115,905	796,538
					Total Revenues	**$ 359,012**	**$ 2,213,620**	**$ 1,854,608**
					Expenses			
110	12	60001	0000	0000	Salaries & Wages - Fulltime	$ 76,229	$ 455,097	$ 378,868
110	12	61000	0000	0000	Fringe Benefits	30,212	222,803	192,591
110	12	65101	0000	0000	General Legal Services	6,833	100,000	93,167
110	12	65507	0000	0000	Commissioners Per Diem	5,400	55,000	49,600
110	12	71615	0000	0000	Parking Cost	2,561	16,152	13,592
110	12	73001	0000	0000	Office Lease	34,492	217,577	183,085
110	12	73004	0000	0000	WRCOG Auto Maintenance Expense	29	250	221
110	12	73102	0000	0000	Parking Validations	149	940	791
110	12	73104	0000	0000	Staff Recognition	84	4,000	3,916
110	12	73107	0000	0000	Event Support	-	6,000	6,000
110	12	73108	0000	0000	Program/Office Supplies	670	18,000	17,330
110	12	73109	0000	0000	Computer Equipment/Supplies	8,199	20,000	11,801
110	12	73110	0000	0000	Computer Software	4,044	50,000	45,956
110	12	73111	0000	0000	Rent/Lease Equipment	663	14,000	13,337
110	12	73113	0000	0000	Membership Dues	455	1,000	545
110	12	73114	0000	0000	Subscription/Publications	9,251	15,000	5,749
110	12	73115	0000	0000	Meeting Support Services	1,361	5,000	3,639
110	12	73116	0000	0000	Postage	1,625	6,000	4,375
110	12	73119	0000	0000	Storage	1,748	-	(1,748)
110	12	73201	0000	0000	Communications - Regular Phone	4,194	33,909	29,714
110	12	73206	0000	0000	Communications - Computer Services	135	1,091	956
110	12	73209	0000	0000	Communications - Web Site	-	-	-

Western Riverside Council of Governments
Budget-to-Actuals
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Fund	Department	Account	Project	Location	Description	Actual	FY 27 Budget	Variance
110	12	73301	0000	0000	Equipment Maintenance - General	-	-	-
110	12	73303	0000	0000	Maintenance - Building and Improvement	2,580	16,276	13,696
110	12	73405	0000	0000	Insurance - Gen/Busi Liab/Auto	46,366	130,000	83,634
110	12	73601	0000	0000	Seminars/Conferences	999	9,000	8,001
110	12	73611	0000	0000	Travel - Mileage Reimbursement	177	17,649	17,472
110	12	73612	0000	0000	Travel - Ground Transportation	-	-	-
110	12	73613	0000	0000	Travel - Airfare	-	-	-
110	12	73620	0000	0000	Travel - Lodging	-	-	-
110	12	73630	0000	0000	Travel - Meals	74	7,351	7,278
110	12	73650	0000	0000	Training	-	12,000	12,000
110	12	73660	0000	0000	OPEB Contribution	-	409,428	409,428
110	12	85101	0000	0000	Consulting Labor	58,112	230,000	171,888
					Total Expenses	**$ 296,642**	**$ 2,073,523**	**$ 1,776,881**
					Net Income/(Loss)	**$ 62,370**	**$ 140,097**	

Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2026

Fund	Department	Account	Project	Location	Description	Actual	FY 27 Budget	Variance
					Fiscal			
					Revenues			
110	12	97001	4100	0000	Operating Transfer Out	$ 108,039	$ 716,244	$ 608,205
					Total Revenues	**$ 108,039**	**$ 716,244**	**$ 608,205**
					Expenses			
110	12	60001	4100	0000	Salaries & Wages - Fulltime	$ 72,374	$ 401,901	$ 329,527
110	12	61000	4100	0000	Fringe Benefits	24,537	185,343	160,806
110	12	65401	4100	0000	Audit Svcs - Professional Fees	-	33,000	33,000
110	12	73110	4100	0000	Computer Software	5,000	36,000	31,000
110	12	73113	4100	0000	Membership Dues	200	2,000	1,800
110	12	73204	4100	0000	Communications - Cellular Phones	-	1,600	1,600
110	12	73601	4100	0000	Seminars/Conferences	1,300	8,100	6,800
110	12	73611	4100	0000	Travel - Mileage Reimbursement	133	1,517	1,385
110	12	73612	4100	0000	Travel - Ground Transportation	-	-	-
110	12	73613	4100	0000	Travel - Airfare	699	7,997	7,298
110	12	73620	4100	0000	Travel - Lodging	838	9,586	8,748
110	12	73630	4100	0000	Travel - Meals	-	-	-
110	12	73650	4100	0000	Training	-	1,500	1,500
110	12	85101	4100	0000	Consulting Labor	2,958	27,700	24,742
					Total Expenses	**$ 108,039**	**$ 716,244**	**$ 608,205**
					Net Income/(Loss)	**$ -**	**$ -**	

Western Riverside Council of Governments
Budget-to-Actuals
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Fund	Department	Account	Project	Location	Description	Actual	FY 27 Budget	Variance
					Executive Director Dept			
					Revenues			
110	12	97001	4200	0000	Operating Transfer Out	$ 157,447	$ 799,626	$ 642,179
					Total Revenues	**$ 157,447**	**$ 799,626**	**$ 642,179**
					Expenses			
110	12	60001	4200	0000	Salaries & Wages - Fulltime	$ 74,072	$ 399,436	$ 325,364
110	12	61000	4200	0000	Fringe Benefits	24,380	226,290	201,910
110	12	73107	4200	0000	Event Support	338	41,000	40,663
110	12	73108	4200	0000	Program/Office Supplies	-	4,000	4,000
110	12	73113	4200	0000	Membership Dues	9,105	20,000	10,895
110	12	73114	4200	0000	Subscriptions/Publications	-	6,000	6,000
110	12	73120	4200	0000	Printing Services	663	5,000	4,337
110	12	73204	4200	0000	Communications - Cellular Phones	-	1,000	1,000
110	12	73601	4200	0000	Seminars/Conferences	1,801	10,000	8,199
110	12	73611	4200	0000	Travel - Mileage Reimbursement	-	-	-
110	12	73612	4200	0000	Travel - Ground Transportation	89	20,000	19,911
110	12	73613	4200	0000	Travel - Airfare	-	-	-
110	12	73620	4200	0000	Travel - Lodging	-	-	-
110	12	73630	4200	0000	Travel - Meals	-	-	-
110	12	73650	4200	0000	Training	-	900	900
110	12	73704	4200	0000	Advertising Media	-	1,000	1,000
110	12	85101	4200	0000	Consulting Labor	47,000	65,000	18,000
					Total Expenses	**$ 157,447**	**$ 799,626**	**$ 642,179**
					Net Income/(Loss)	**$ -**	**$ -**	

Western Riverside Council of Governments
Budget-to-Actuals
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Fund	Department	Account	Project	Location	Description	Actual	FY 27 Budget	Variance
					Chicago Building			
					Revenues			
110	12	41500	4300	0000	Tenant Rental Income	$ 106,479	$ 652,079	$ 545,600
					Total Revenues	**$ 106,479**	**$ 652,079**	**$ 545,600**
					Expenses			
110	12	60001	4300	0000	Salaries & Wages - Fulltime	$ 5,245	$ 26,699	$ 21,454
110	12	61000	4300	0000	Fringe Benefits	1,835	14,007	12,172
110	12	65101	4300	0000	General Legal Services	3,520	8,000	4,480
110	12	70001	4300	0000	Utilities	-	72,000	72,000
110	12	73108	4300	0000	Program/Office Supplies	1,350	2,500	1,150
110	12	73113	4300	0000	Membership Dues	8,230	101,000	92,770
110	12	73405	4300	0000	Insurance - Gen/Busi Liab/Auto	-	50,000	50,000
110	12	73805	4300	0000	Chicago Building Expenses	20,247	90,000	69,753
110	12	85101	4300	0000	Consulting Labor	4,487	-	(4,487)
110	12	90301	4300	0000	Office Furniture and Fixtures	116,330	62,998	(53,332)
110	12	90501	4300	0000	Office Improvements	252,983	137,002	(115,981)
					Total Expenses	**$ 414,228**	**$ 564,206**	**$ 149,978**
					Net Income/(Loss)	**$ (307,748)**	**$ 87,873**	

Western Riverside Council of Governments
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Fund	Department	Account	Project	Location	Description	Actual	FY 27 Budget	Variance
					Fellowship			
					Revenues			
110	12	40009	4700	0000	Fellowship	$ 39,868	$ 150,000	$ 110,132
110	12	49002	4700	0000	Fund Balance	-	56,177	56,177
					Total Revenues	**$ 39,868**	**$ 206,177**	**$ 166,309**
					Expenses			
110	12	60001	4700	0000	Salaries & Wages - Fulltime	$ 26,402	$ 189,485	$ 163,083
110	12	61000	4700	0000	Fringe Benefits	2,430	16,092	13,662
110	12	73107	4700	0000	Event Support	-	500	500
110	12	73108	4700	0000	Program/Office Supplies	-	100	100
					Total Expenses	**$ 28,832**	**$ 206,177**	**$ 177,345**
					Net Income/(Loss)	**$ 11,036**	**$ -**	

Western Riverside Council of Governments
Budget-to-Actuals
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Fund	Department	Account	Project	Location	Description	Actual	FY 27 Budget	Variance
					Clean Cities			
					Revenues			
120	80	41402	1010	0000	Air Quality - Other Reimburse	$ 167,640	$ 949,995	$ 782,355
120	80	41701	1010	0000	LTF Revenue	100,000	100,000	-
					Total Revenues	**$ 267,640**	**$ 1,049,995**	**$ 782,355**
					Expenses			
120	80	60001	1010	0000	Salaries & Wages - Fulltime	$ 22,855	$ 103,903	$ 81,048
120	80	61000	1010	0000	Fringe Benefits	10,404	63,190	52,786
120	80	63000	1010	0000	Overhead Allocation	14,278	71,315	57,037
120	80	65101	1010	0000	General Legal Services	-	2,000	2,000
120	80	73107	1010	0000	Event Support	40,114	50,000	9,886
120	80	73204	1010	0000	Communications - Cellular Phones	-	600	600
120	80	73404	1010	0000	Grant Reimbursement	-	478,755	478,755
120	80	73601	1010	0000	Seminars/Conferences	-	3,500	3,500
120	80	73611	1010	0000	Travel - Mileage Reimbursement	-	8,000	8,000
120	80	73612	1010	0000	Travel - Ground Transportation	-	-	-
120	80	73613	1010	0100	Travel - Airfare	-	-	-
120	80	73620	1010	0100	Travel - Lodging	-	-	-
120	80	73630	1010	0000	Travel - Meals	-	-	-
120	80	85101	1010	0000	Consulting Labor	-	160,000	160,000
					Total Expenses	**$ 87,651**	**$ 941,263**	**$ 853,612**
					Net Income/(Loss)	**$ 179,989**	**$ 108,732**	

Western Riverside Council of Governments
Budget-to-Actuals
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Fund	Department	Account	Project	Location	Description	Actual	FY 27 Budget	Variance
					Solid Waste			
					Revenues			
110	80	41201	1038	0000	Solid Waste	$ 186,746	$ 241,458	$ 54,712
					Total Revenues	**$ 186,746**	**$ 241,458**	**$ 54,712**
					Expenses			
110	80	60001	1038	0000	Salaries	$ 27,338	$ 88,737	$ 61,399
110	80	61000	1038	0000	Fringe Benefits	11,865	51,036	39,171
110	80	63000	1038	0000	Overhead Allocation	16,830	47,076	30,246
110	80	73107	1038	0000	Event Support	2,868	11,500	8,632
110	80	73113	1038	0000	Membership Dues	-	2,000	2,000
110	80	73204	1038	0000	Communications - Cellular Phones	-	6,500	6,500
110	80	73209	1038	0000	Communications - Web Site	-	-	-
110	80	73601	1038	0000	Seminars/Conferences	-	4,700	4,700
110	80	73611	1038	0000	Travel - Mileage Reimbursement	145	1,398	1,253
110	80	73612	1038	0000	Travel - Ground Transportation	-	-	-
110	80	73613	1038	0000	Travel - Airfare	-	-	-
110	80	73620	1038	0000	Travel - Lodging	-	-	-
110	80	73630	1038	0000	Travel - Meals	301	2,902	2,601
					Total Expenses	**$ 59,347**	**$ 215,849**	**$ 156,502**
					Net Income/(Loss)	**$ 127,399**	**$ 25,609**	

Western Riverside Council of Governments
Budget-to-Actuals
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Fund	Department	Account	Project	Location	Description	Actual	FY 27 Budget	Variance
					Used Oil			
					Revenues			
140	80	41401	2061	0000	Used Oil Grants	$ 212,476	$ 212,476	$ -
					Total Revenues	**$ 212,476**	**$ 212,476**	**$ -**
					Expenses			
140	80	60001	2061	0000	Salaries & Wages - Fulltime	$ 13,433	$ 73,647	$ 60,214
140	80	61000	2061	0000	Fringe Benefits	5,069	36,823	31,754
140	80	63000	2061	0000	Overhead Allocation	4,829	19,316	14,487
140	80	65101	2061	0000	General Legal Services	-	1,200	1,200
140	80	73107	2061	0000	Event Support	2,402	48,490	46,088
140	80	73611	2061	0000	Travel - Mileage Reimbursement	-	1,000	1,000
140	80	73612	2061	0000	Travel - Ground Transportation	-	-	-
140	80	73613	2061	0000	Travel - Airfare	-	-	-
140	80	73620	2061	0000	Travel - Lodging	-	-	-
140	80	73630	2061	0000	Travel - Meals	-	-	-
140	80	73704	2061	0000	Advertising Media - Newspaper Ad	6,000	32,000	26,000
					Total Expenses	**$ 31,734**	**$ 212,476**	**$ 180,742**
					Net Income/(Loss)	**$ 180,742**	**$ -**	

Western Riverside Council of Governments
Budget-to-Actuals
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Fund	Department	Account	Project	Location	Description	Actual	FY 27 Budget	Variance
					Streetlights			
					Revenues			
110	67	40615	2026	0000	Regional Streetlights Revenue	$ 58,916	$ 139,772	$ 80,856
					Total Revenues	**$ 58,916**	**$ 139,772**	**$ 80,856**
					Expenses			
110	67	60001	2026	0000	Salaries	$ 7,692	$ 33,585	$ 25,893
110	67	61000	2026	0000	Fringe Benefits	3,175	19,337	16,162
110	67	63000	2026	0000	Overhead Allocation	4,665	26,821	22,156
110	67	65101	2026	0000	Legal	-	5,000	5,000
110	67	73107	2026	0000	Event Support	-	1,000	1,000
110	67	73108	2026	0000	Program/Office Supplies	-	500	500
110	67	73114	2026	0000	Subscriptions/Publications	-	2,250	2,250
110	67	73115	2026	0000	Meeting Support	-	500	500
110	67	73116	2026	0000	Postage	-	150	150
110	67	73204	2026	0000	Communications - Cellular Phones	-	650	650
110	67	73611	2026	0000	Travel - Mileage Reimbursement	-	5,400	5,400
110	67	73612	2026	0000	Travel-Ground Transportation	-	-	-
110	67	73613	2026	0000	Travel - Airfare	-	-	-
110	67	73620	2026	0000	Travel - Lodging	-	-	-
110	67	73630	2026	0000	Travel - Meals	-	-	-
110	67	73650	2026	0000	Training	-	2,000	2,000
110	67	85101	2026	0000	Consulting Labor	-	30,000	30,000
					Total Expenses	**$ 15,532**	**$ 127,193**	**$ 111,661**
					Net Income/(Loss)	**$ 43,384**	**$ 12,579**	

Western Riverside Council of Governments
Budget-to-Actuals
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Fund	Department	Account	Project	Location	Description	Actual	FY 27 Budget	Variance
					Inland Regional Energy Network - Public Sector			
					Revenues			
180	67	41480	2080	71XX	IREN - Public Sector	$ 406,213	$ 9,064,686	$ 8,658,473
					Total Revenues	**$ 406,213**	**$ 9,064,686**	**$ 8,658,473**
					Expenses			
180	67	60001	2080	71XX	Salaries & Wages - Fulltime	$ 145,415	$ 895,431	$ 750,016
180	67	61000	2080	71XX	Fringe Benefits	49,147	416,908	367,761
180	67	63000	2080	71XX	Overhead Allocation	98,604	638,846	540,242
180	67	65101	2080	71XX	General Legal Services	707	25,000	24,293
180	67	73107	2080	71XX	Event Support	39,167	225,000	185,833
180	67	73108	2080	71XX	Program/Office Supplies	-	20,000	20,000
180	67	73113	2080	71XX	Membership Dues	31,297	200,000	168,703
180	67	73117	2080	71XX	Other Household Exp	100	-	(100)
180	67	73204	2080	71XX	Communications - Cellular Phones	-	2,500	2,500
180	67	73206	2080	71XX	Communications - Computer Services	-	-	-
180	67	73209	2080	71XX	Communications - Web Site	-	-	-
180	67	73601	2080	71XX	Seminars/Conferences	1,000	4,000	3,000
180	67	73611	2080	71XX	Travel - Mileage Reimbursement	27	84	57
180	67	73612	2080	71XX	Travel - Ground Transportation	253	776	523
180	67	73613	2080	71XX	Travel - Airfare	-	-	-
180	67	73620	2080	71XX	Travel - Lodging	3,778	11,595	7,817
180	67	73630	2080	71XX	Travel - Meals	829	2,544	1,715

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Fund	Department	Account	Project	Location	Description	Actual	FY 27 Budget	Variance
180	67	85100	2080	71XX	Direct Costs	-	550,000	550,000
180	67	85101	2080	71XX	Consulting Labor	35,888	5,372,001	5,336,113
180	67	85182	2080	71XX	COG REN Reimbursement	-	700,000	700,000
					Total Expenses	**$ 406,213**	**$ 9,064,686**	**$ 8,658,473**
					Net Income/(Loss)	**$ -**	**$ -**	

Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2026

Fund	Department	Account	Project	Location	Description	Actual	FY 27 Budget	Variance
Inland Regional Energy Network - Workforce Education and Training								
					Revenues			
180	67	41480	2080	72XX	IREN - Workforce Education and Training	$ 383,673	$ 4,211,792	$ 3,828,119
					Total Revenues	**$ 383,673**	**$ 4,211,792**	**$ 3,828,119**
					Expenses			
180	67	60001	2080	72XX	Salaries & Wages - Fulltime	$ 100,158	$ 329,460	$ 229,302
180	67	61000	2080	72XX	Fringe Benefits	38,707	167,194	128,487
180	67	63000	2080	72XX	Overhead Allocation	70,377	241,771	171,394
180	67	65101	2080	72XX	General Legal Services	707	-	(707)
180	67	73107	2080	72XX	Event Support	4,667	50,000	45,333
180	67	73611	2080	72XX	Travel - Mileage Reimbursement	60	-	(60)
180	67	73612	2080	72XX	Travel - Ground Transportation	1,085	-	(1,085)
180	67	73613	2080	72XX	Travel - Airfare	90	-	(90)
180	67	73620	2080	72XX	Travel - Lodging	-	-	-
180	67	73630	2080	72XX	Travel - Meals	1,348	-	(1,348)
180	67	73703	2080	72XX	Supplies/Materials	361	-	(361)
180	67	85101	2080	72XX	Consulting Labor	166,114	3,023,367	2,857,253
180	67	85182	2080	72XX	COG REN Reimbursement	-	400,000	400,000
					Total Expenses	**$ 383,673**	**$ 4,211,792**	**$ 3,828,119**
					Net Income/(Loss)	**$ -**	**$ -**	

Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2026

Fund	Department	Account	Project	Location	Description	Actual	FY 27 Budget	Variance
					Inland Regional Energy Network - Codes and Standards			
					Revenues			
180	67	41480	2080	73XX	IREN - Codes and Standards	$ 232,159	$ 1,804,209	$ 1,572,050
					Total Revenues	**$ 232,159**	**$ 1,804,209**	**$ 1,572,050**
					Expenses			
180	67	60001	2080	73XX	Salaries & Wages - Fulltime	$ 65,437	$ 255,945	$ 190,508
180	67	61000	2080	73XX	Fringe Benefits	23,689	103,420	79,731
180	67	63000	2080	73XX	Overhead Allocation	45,169	174,938	129,769
180	67	65101	2080	73XX	General Legal Services	707	-	(707)
180	67	73107	2080	73XX	Event Support	167	-	(167)
180	67	85101	2080	73XX	Consulting Labor	96,989	1,144,906	1,047,917
180	67	85182	2080	73XX	COG REN Reimbursement	-	125,000	125,000
					Total Expenses	**$ 232,159**	**$ 1,804,209**	**$ 1,572,050**
					Net Income/(Loss)	**$ -**	**$ -**	

Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2026

Fund	Department	Account	Project	Location	Description	Actual	FY 27 Budget	Variance
Inland Regional Energy Network - Evaluation Measurement & Verification								
					Revenues			
180	67	41480	2080	7400	IREN - Evaluation Measurement & Verification	$ 5,421	$ 200,000	$ 194,580
					Total Revenues	**$ 5,421**	**$ 200,000**	**$ 194,580**
					Expenses			
180	67	85101	2080	7400	Consulting Labor	$ 5,421	$ 200,000	$ 194,580
					Total Expenses	**$ 5,421**	**$ 200,000**	**$ 194,580**
					Net Income/(Loss)	**$ -**	**$ -**	

Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2026

Fund	Department	Account	Project	Location	Description	Actual	FY 27 Budget	Variance
					PACE Commercial			
					Revenues			
110	67	40604	2130	0000	WRCOG HERO CAFTA Revenue	$ 750,000	$ 285,624	$ (464,376)
					Total Revenues	**$ 750,000**	**$ 285,624**	**$ (464,376)**
					Expenses			
110	67	60001	2130	0000	Salaries & Wages -Greenworks Lending	$ 22,669	$ 99,324	$ 76,655
110	67	61000	2130	0000	Fringe Benefits	27,100	62,890	35,790
110	67	63000	2130	0000	Overhead Allocation	21,365	82,210	60,845
110	67	65101	2130	0000	General Legal Services	-	10,000	10,000
110	67	73204	2130	0000	Communications - Cellular Phones	-	400	400
110	67	73506	2130	0000	Recording Fee	-	500	500
110	67	73601	2130	0000	Seminars/Conferences	-	2,300	2,300
110	67	73611	2130	0000	Travel - Mileage Reimbursement	-	7,700	7,700
110	67	73612	2130	0000	Travel - Ground Transportation	-	-	-
110	67	73613	2130	0000	Travel - Airfare	-	-	-
110	67	73620	2130	0000	Travel - Lodging	-	-	-
110	67	73630	2130	0000	Travel - Meals	-	-	-
110	67	73650	2130	0000	Travel - Meals	-	300	300
110	67	85101	2130	0000	Consulting Labor	6,360	20,000	13,640
					Total Expenses	**$ 77,494**	**$ 285,624**	**$ 208,130**
					Net Income/(Loss)	**$ 672,506**	**$ -**	

Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2026

Fund	Department	Account	Project	Location	Description	Actual	FY 27 Budget	Variance
					HERO			
					Revenues			
110	67	40621	5000	0000	Hero Admin Fees	$ 40,625	$ 631,900	$ 591,275
					Total Revenues	**$ 40,625**	**$ 631,900**	**$ 591,275**
					Expenses			
110	67	60001	5000	0000	Stwide AB811 Salaries & Wages	$ 34,063	158,214	$ 124,151
110	67	61000	5000	0000	Fringe Benefit	18,830	93,298	74,468
110	67	63000	5000	0000	Overhead Allocation	22,707	127,467	104,760
110	67	65101	5000	0000	General Legal Services	8,530	100,000	91,470
110	67	65505	5000	0000	Bank Fee	-	14,000	14,000
110	67	73110	5000	0000	Computer Software	499	4,000	3,501
110	67	73116	5000	0000	Postage	95	100	5
110	67	73204	5000	0000	Communications - Cellular Phones	-	800	800
110	67	73504	5000	0000	Data Processing Support	1,423	16,000	14,578
110	67	73506	5000	0000	Recording Fee	-	4,000	4,000
110	67	73611	5000	0000	Travel - Mileage Reimbursement	-	200	200
110	67	73612	5000	0000	Travel - Ground Transportation	-	-	-
110	67	73613	5000	0000	Travel - Airfare	-	-	-
110	67	73620	5000	0000	Travel - Lodging	-	-	-
110	67	73630	5000	0000	Travel - Meals	-	-	-
110	67	73650	5000	0000	Training	-	500	500
110	67	85101	5000	0000	Consulting Labor	-	6,000	6,000
					Total Expenses	**$ 86,146**	**$ 524,579**	**$ 438,433**
					Net Income/(Loss)	**$ (45,521)**	**$ 107,321**	

Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2026

Fund	Department	Account	Project	Location	Description	Actual	FY 27 Budget	Variance
					Regional Energy Pathways (REP) - Gas Co Partnership			
					Revenues			
110	67	40605	2400	0000	Gas Co Partnership Revenue	$ 9,503	$ 153,519	$ 144,016
					Total Revenues	**$ 9,503**	**$ 153,519**	**$ 144,016**
					Expenses			
110	67	60001	2400	0000	Salaries & Wages	$ 4,948	$ 66,473	$ 61,525
110	67	61000	2400	0000	Fringe Benefits	1,700	34,548	32,848
110	67	63000	2400	0000	Overhead Allocation	2,854	51,198	48,344
110	67	73611	2400	0000	Travel - Mileage Reimbursement	-	1,300	1,300
110	67	73612	2400	0000	Travel - Ground Transportation	-	-	-
110	67	73613	2400	0000	Travel - Airfare	-	-	-
110	67	73620	2400	0000	Travel - Lodging	-	-	-
110	67	73630	2400	0000	Travel - Meals	-	-	-
					Total Expenses	**$ 9,503**	**$ 153,519**	**$ 144,016**
					Net Income/(Loss)	**$ -**	**$ -**	

Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2026

Fund	Department	Account	Project	Location	Description	Actual	FY 27 Budget	Variance
					TUMF Administration			
					Revenues			
110	65	43001	1148	0000	Commercial/Service	$ 2,610	$ 30,968	$ 28,358
110	65	43002	1148	0000	Retail	78,659	123,871	45,212
110	65	43003	1148	0000	Industrial	297	123,871	123,574
110	65	43004	1148	0000	Residential/Multi/Single	412,339	1,238,710	826,371
110	65	43005	1148	0000	Multi-Family	93,771	402,580	308,809
110	65	43027	1148	0000	Beaumont TUMF Settlement Revenue	-	50,000	50,000
					Total Revenues	**$ 587,676**	**$ 1,970,000**	**$ 1,382,324**
					Expenses			
110	65	60001	1148	0000	Salaries & Wages Fulltime	$ 110,783	$ 622,412	$ 511,629
110	65	61000	1148	0000	Fringe Benefits	39,458	298,580	259,122
110	65	63000	1148	0000	Overhead Allocation	112,085	448,339	336,254
110	65	65101	1148	0000	General Legal Services	7,480	40,000	32,520
110	65	65505	1148	0000	Bank Fees	-	250	250
110	65	73108	1148	0000	Program/Office Supplies	-	800	800
110	65	73110	1148	0000	Computer Software	70,584	128,500	57,916
110	65	73113	1148	0000	Membership Dues	-	1,500	1,500
110	65	73114	1148	0000	Subscriptions/Publications	-	250	250
110	65	73204	1148	0000	Communications - Cellular Phones	-	2,000	2,000

Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2026

Fund	Department	Account	Project	Location	Description	Actual	FY 27 Budget	Variance
110	65	73601	1148	0000	Seminar/Conferences	-	8,000	8,000
110	65	73611	1148	0000	Travel - Mileage Reimbursement	64	953	889
110	65	73612	1148	0000	Travel - Ground Transportation	-	-	-
110	65	73613	1148	0000	Travel-AirFare	-	-	-
110	65	73620	1148	0000	Travel - Lodging	-	-	-
110	65	73630	1148	0000	Travel - Meals	473	7,047	6,574
110	65	85101	1148	0000	Outside Consultants	28,111	400,000	371,889
					Total Expenses	**$ 369,038**	**$ 1,958,631**	**$ 1,589,593**
					Net Income/(Loss)	**$ 218,638**	**$ 11,369**	

Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2026

Fund	Department	Account	Project	Location	Description	Actual	FY 27 Budget	Variance
					TUMF Project Management			
					Revenues			
110	65	43010	1248	0000	TUMF Admin Revenue	$ 66,092	$ 272,000	$ 205,908
					Total Revenues	**$ 66,092**	**$ 272,000**	**$ 205,908**
					Expenses			
110	65	60001	1248	0000	Salaries & Wages Fulltime	$ 12,512	$ 74,876	$ 62,364
110	65	61000	1248	0000	Fringe Benefits	5,234	41,150	35,916
110	65	63000	1248	0000	Overhead Allocation	7,618	49,520	41,902
110	65	73611	1248	0000	Travel - Mileage Reimbursement	-	-	-
110	65	73630	1248	0000	Travel - Meals	-	-	-
110	65	85101	1248	0000	Outside Consultants	40,728	100,000	59,273
					Total Expenses	**$ 66,092**	**$ 265,546**	**$ 199,454**
					Net Income/(Loss)	**$ -**	**$ 6,454**	

Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2026

Fund	Department	Account	Project	Location	Description	Actual	FY 27 Budget	Variance
					Local Transportation Fund			
					Revenues			
210	65	41701	1400	0000	LTF Revenue	$ 1,137,500	$ 1,137,500	$ -
210	65	49002	1400	0000	Fund Balance Carryover	-	396,017	396,017
					Total Revenues	**$ 1,137,500**	**$ 1,533,517**	**$ 396,017**
					Expenses			
210	65	60001	1400	0000	Salaries & Wages - Fulltime	$ 63,765	$ 444,244	$ 380,479
210	65	61000	1400	0000	Fringe Benefits	25,222	214,677	189,455
210	65	63000	1400	0000	Overhead Allocation	70,307	281,228	210,921
210	65	65101	1400	0000	General Legal Services	160	-	(160)
210	65	73108	1400	0000	Program/Office Supplies	-	400	400
210	65	73110	1400	0000	Computer Software	48	1,000	952
210	65	73113	1400	0000	Membership Dues	-	1,000	1,000
210	65	73114	1400	0000	Subscriptions/Publications	-	750	750
210	65	73204	1400	0000	Communications - Cellular Phones	-	1,000	1,000
210	65	73601	1400	0000	Seminars/Conferences	-	10,000	10,000
210	65	73611	1400	0000	Travel - Mileage Reimbursement	192	15,000	14,808
210	65	73612	1400	0000	Travel - Ground Transportation	-	-	-
210	65	73613	1400	0000	Travel - Airfare	-	-	-
210	65	73620	1400	0000	Travel - Lodging	-	-	-
210	65	73630	1400	0000	Travel - Meals	-	-	-
210	65	85101	1400	0000	Consulting Labor	21,771	564,218	542,448
					Total Expenses	**$ 181,464**	**$ 1,533,517**	**$ 1,352,053**
					Net Income/(Loss)	**$ 956,036**	**$ -**	

Western Riverside Council of Governments
Budget-to-Actuals
As of September 30, 2026

Fund	Department	Account	Project	Location	Description	Actual	FY 27 Budget	Variance
					RIVTAM			
					Revenues			
110	65	42001	2039	0000	Other Misc. Revenue-RIVTAM	$ -	$ 10,000	$ 10,000
					Total Revenues	**$ -**	**$ 10,000**	**$ 10,000**
					Expenses			
110	65	60001	2039	0000	Salaries & Wages - Fulltime	$ 778	$ 3,663	$ 2,885
110	65	61000	2039	0000	Fringe Benefits	323	2,130	1,807
110	65	63000	2039	0000	Overhead Allocation	473	2,473	2,000
					Total Expenses	**$ 1,574**	**$ 8,266**	**$ 6,692**
					Net Income/(Loss)	**$ (1,574)**	**$ 1,734**	

Western Riverside Council of Governments
Budget-to-Actuals - Fund Level
As of September 30, 2026

Description	Actual	FY 27 Budget	Variance
General Fund - 110			
Revenues			
Member Dues	$ -	$ 563,287	$ 563,287
Fellowship	39,868	150,000	110,132
Greenworks PACE Commercial Revenue	750,000	285,624	(464,376)
Gas Co Partnership Revenue	9,503	153,519	144,016
Regional Streetlights Revenue	58,916	139,772	80,856
HERO Admin Revenue	40,625	631,900	591,275
Solid Waste	186,746	241,458	54,712
Tenant Rental Income	106,479	652,079	545,600
Other Misc Revenue-RIVTAM	-	10,000	10,000
TUMF Commercial - Admin Fee	2,610	30,968	28,358
TUMF Retail - Admin Fee	78,659	123,871	45,212
TUMF Industrial - Admin Fee	297	123,871	123,574
TUMF Single Family - Admin Fee	412,339	1,238,710	826,371
TUMF Multi Family - Admin Fee	93,771	402,580	308,809
TUMF Project Management - Admin Fee	66,092	272,000	205,908
Beaumont TUMF Settlement Revenue	-	50,000	50,000
Operating Transfer Out	584,853	2,631,775	2,046,922
Fund Balance Carryover	-	465,605	465,605
General Fund Investment / Interest Revenue	39,645	125,000	85,355
Total Revenues	**2,470,402**	**8,292,019**	**5,821,617**
Expenses			
Salaries & Wages - Fulltime	475,106	2,619,902	2,144,796
Fringe Benefits	191,077	1,267,504	1,076,427
Overhead Allocation	188,597	835,104	646,507
General Legal Services	26,363	263,000	236,637
Audit Svcs - Professional Fees	-	33,000	33,000
Bank Fees	-	14,250	14,250
Commissioners Per Diem	5,400	55,000	49,600
Utilities - Chicago Building	-	72,000	72,000
Parking Cost	2,561	16,152	13,592
Office Lease	34,492	217,577	183,085
WRCOG Auto Maintenance Expense	29	250	221
Parking Validations	149	940	791
Staff Recognition	84	4,000	3,916
Statewide - Event Support	3,206	60,000	56,794
General Supplies	2,021	25,900	23,879

Western Riverside Council of Governments
Budget-to-Actuals - Fund Level
As of September 30, 2026

Description	Actual	FY 27 Budget	Variance
Computer Supplies	8,199	20,000	11,801
Computer Software	80,127	218,500	138,373
Rent/Lease Equipment	663	14,000	13,337
Membership Dues	17,990	127,500	109,510
Subscriptions/Publications	9,251	23,500	14,249
Meeting Support Services	1,361	5,500	4,139
Postage	1,720	6,250	4,530
Storage	1,748	-	(1,748)
Printing Services	663	5,000	4,337
Communications - Regular Phone	4,194	33,909	29,714
Cellular Phone	-	12,950	12,950
Communications - Computer Services	135	1,091	956
Maintenance - Building and Improvement	2,580	16,276	13,696
Insurance - Gen/Busi Liab/Auto	46,366	180,000	133,634
Data Processing Support	1,423	16,000	14,578
Recording Fee	-	4,500	4,500
Seminar/Conferences	4,100	42,100	38,000
Travel - Mileage Reimbursement	518	36,117	35,599
Travel - Ground Transportation	89	20,000	19,911
Travel-AirFare	699	7,997	7,298
Travel - Lodging	838	9,586	8,748
Travel - Meals	848	17,300	16,453
Training	-	17,200	17,200
OPEB Contribution	-	409,428	409,428
Advertising Media - Newspaper Ad	-	1,000	1,000
Chicago Building Expenses	20,247	90,000	69,753
Consulting Labor	187,755	878,700	690,945
Office Furniture and Fixtures	116,330	62,998	(53,332)
Office Improvements	252,983	137,002	(115,981)
Total Expenses	**1,689,912**	**7,898,983**	**6,209,071**

Western Riverside Council of Governments
Budget-to-Actuals - Fund Level
As of September 30, 2026

Description	Actual	FY 27 Budget	Variance
Clean Cities Fund - 120			
Revenues			
Air Quality - Other Reimburse	167,640	949,995	782,355
LTF Revenue	100,000	100,000	-
Total Revenues	**267,640**	**1,049,995**	**782,355**
Expenses			
Salaries & Wages - Fulltime	22,855	103,903	81,048
Fringe Benefits	10,404	63,190	52,786
Overhead Allocation	14,278	71,315	57,037
General Legal Services	-	2,000	2,000
Event Support	40,114	50,000	9,886
Communications - Cellular Phones	-	600	600
Grant Reimbursement	-	478,755	478,755
Seminars/Conferences	-	3,500	3,500
Travel - Mileage Reimbursement	-	8,000	8,000
Travel - Ground Transportation	-	-	-
Travel - Airfare	-	-	-
Travel - Lodging	-	-	-
Travel - Meals	-	-	-
Consulting Labor	-	160,000	160,000
Total Expenses	**87,651**	**941,263**	**853,612**

Western Riverside Council of Governments
Budget-to-Actuals - Fund Level
As of September 30, 2026

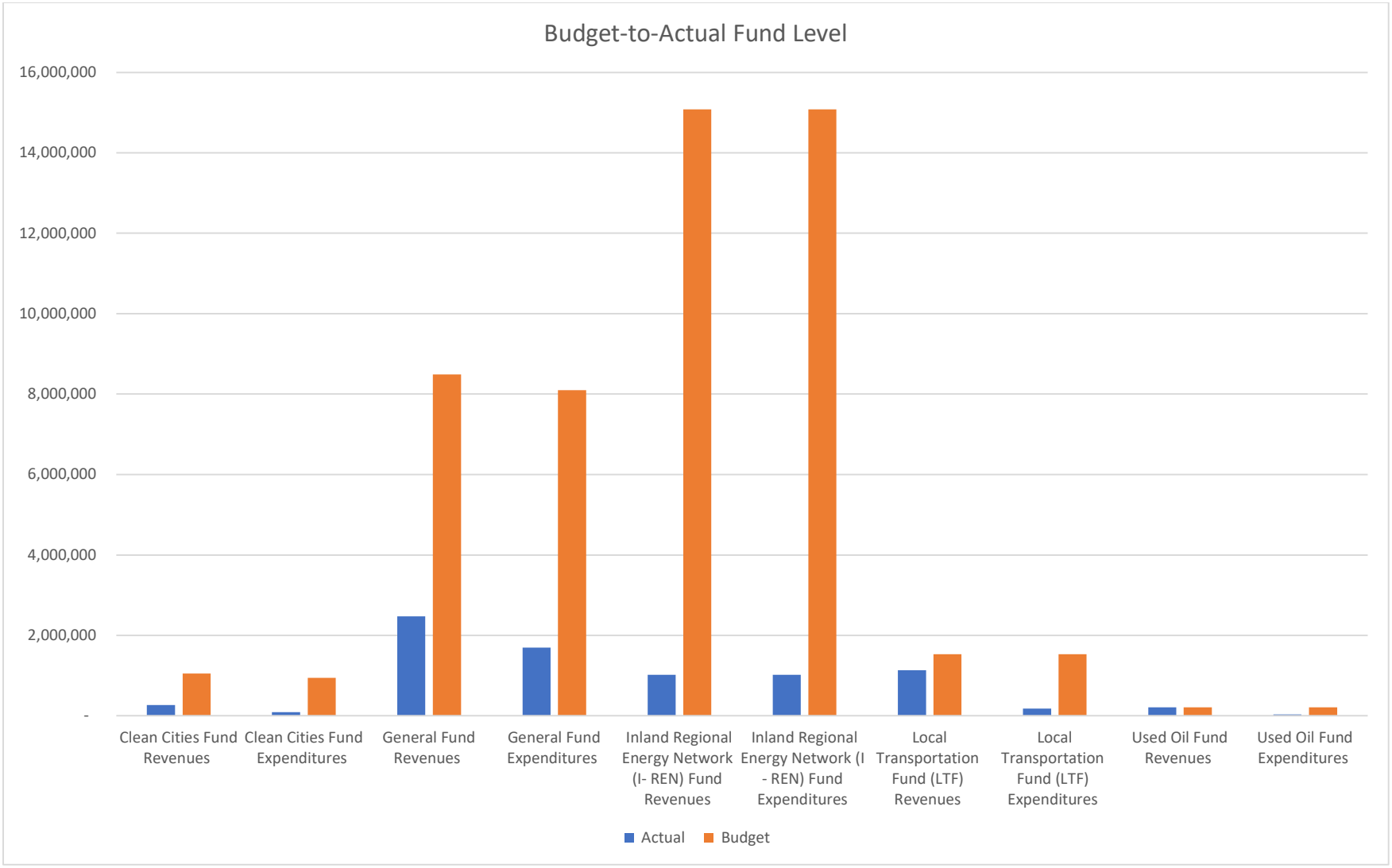
Description	Actual	FY 27 Budget	Variance
Used Oil Fund - 140			
Revenues			
Used Oil Grants	212,476	212,476	-
Total Revenues	**212,476**	**212,476**	**-**
Expenses			
Salaries & Wages - Fulltime	13,433	73,647	60,214
Fringe Benefits	5,069	36,823	31,754
Overhead Allocation	4,829	19,316	14,487
General Legal Services	-	1,200	1,200
Event Support	2,402	48,490	46,088
Travel - Mileage Reimbursement	-	1,000	1,000
Travel - Ground Transportation	-	-	-
Travel - Airfare	-	-	-
Travel - Meals	-	-	-
Advertising Media - Newspaper Ad	6,000	32,000	26,000
Total Expenses	**31,734**	**212,476**	**180,742**

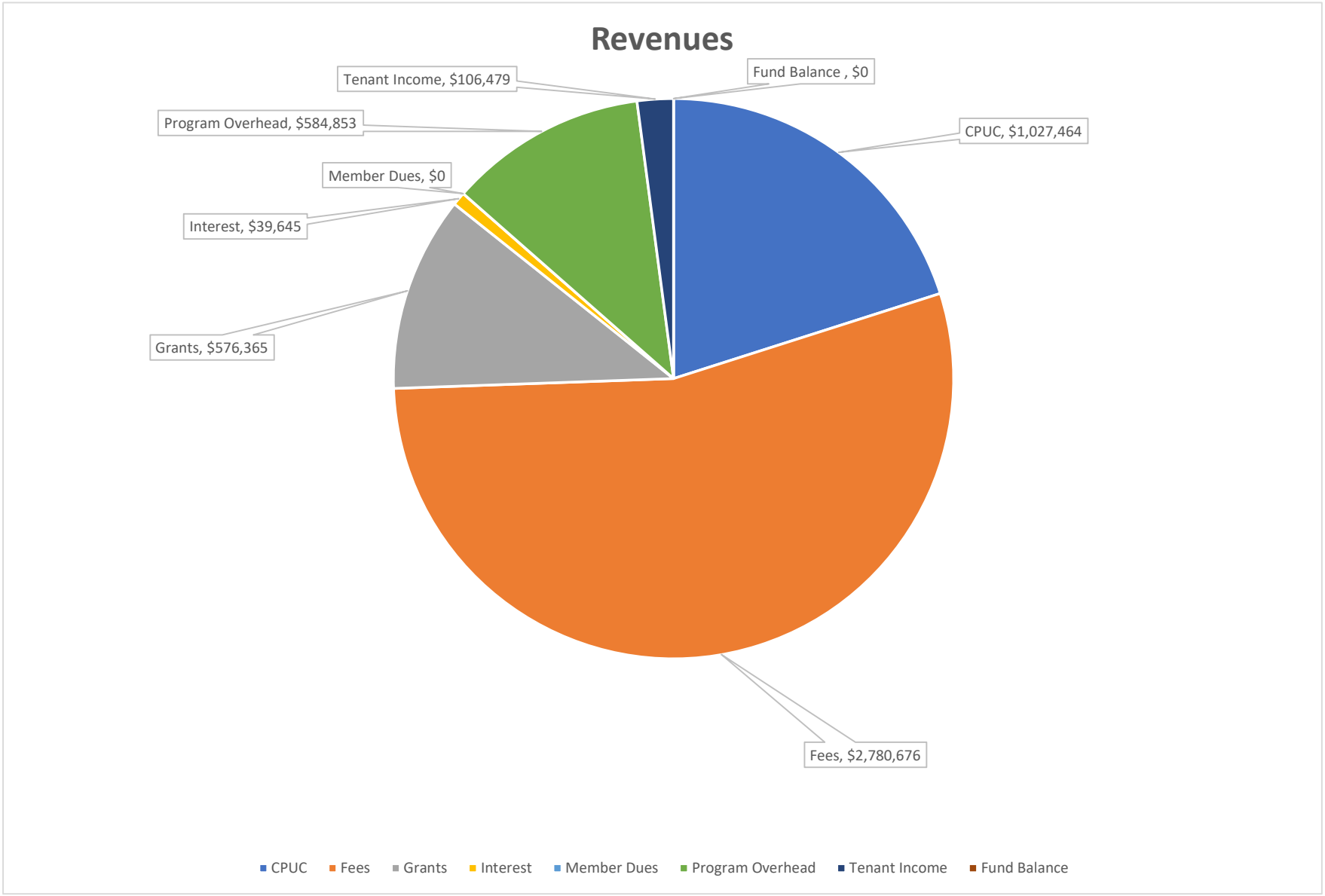
Western Riverside Council of Governments
Budget-to-Actuals - Fund Level
As of September 30, 2026

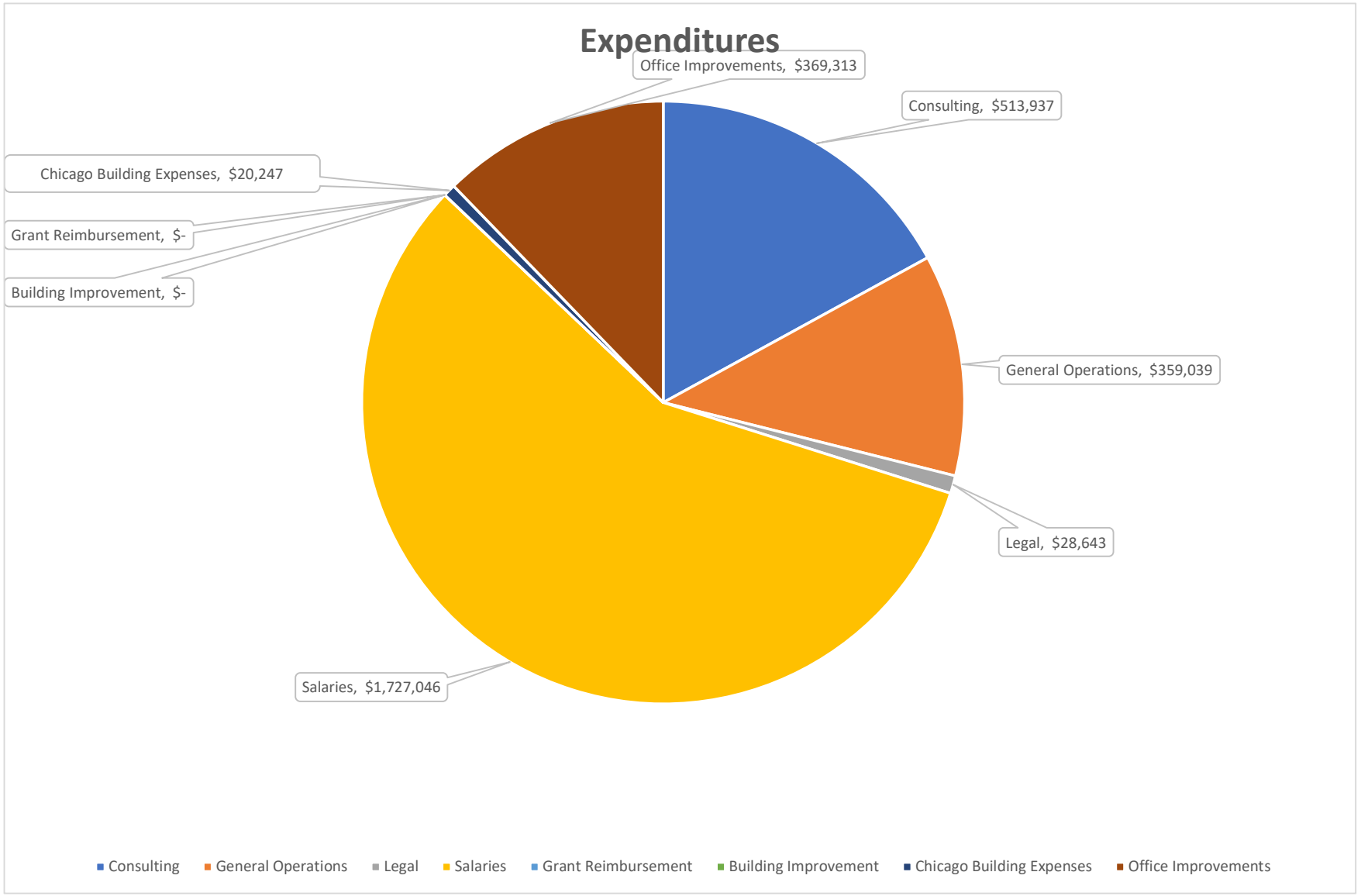
Description	Actual	FY 27 Budget	Variance
Inland Regional Energy Network (I-REN) Fund - 180			
Revenues			
I-REN Revenues	1,027,464	15,280,687	14,253,223
Total Revenues	**1,027,464**	**15,280,687**	**14,253,223**
Expenses			
Salaries & Wages - Fulltime	311,010	1,480,836	1,169,826
Fringe Benefits	111,544	687,522	575,978
Overhead Allocation	214,150	1,055,555	841,405
General Legal Services	2,120	25,000	22,880
Event Support	44,000	275,000	231,000
Program/Office Supplies	-	20,000	20,000
Membership Dues	31,297	200,000	168,703
Other Expenses	100	-	(100)
Communications - Cellular Phones	-	2,500	2,500
Seminars/Conferences	1,000	4,000	3,000
Travel - Mileage Reimbursement	87	84	(3)
Travel - Ground Transportation	1,338	776	(562)
Travel - Airfare	90	-	(90)
Travel - Lodging	3,778	11,595	7,817
Travel - Meals	2,177	2,544	367
Supplies/Materials	361	-	(361)
Direct Costs	-	550,000	550,000
Consulting Labor	304,411	9,740,274	9,435,863
COG REN Reimbursement	-	1,225,000	1,225,000
Total Expenses	**1,027,464**	**15,280,687**	**14,253,223**

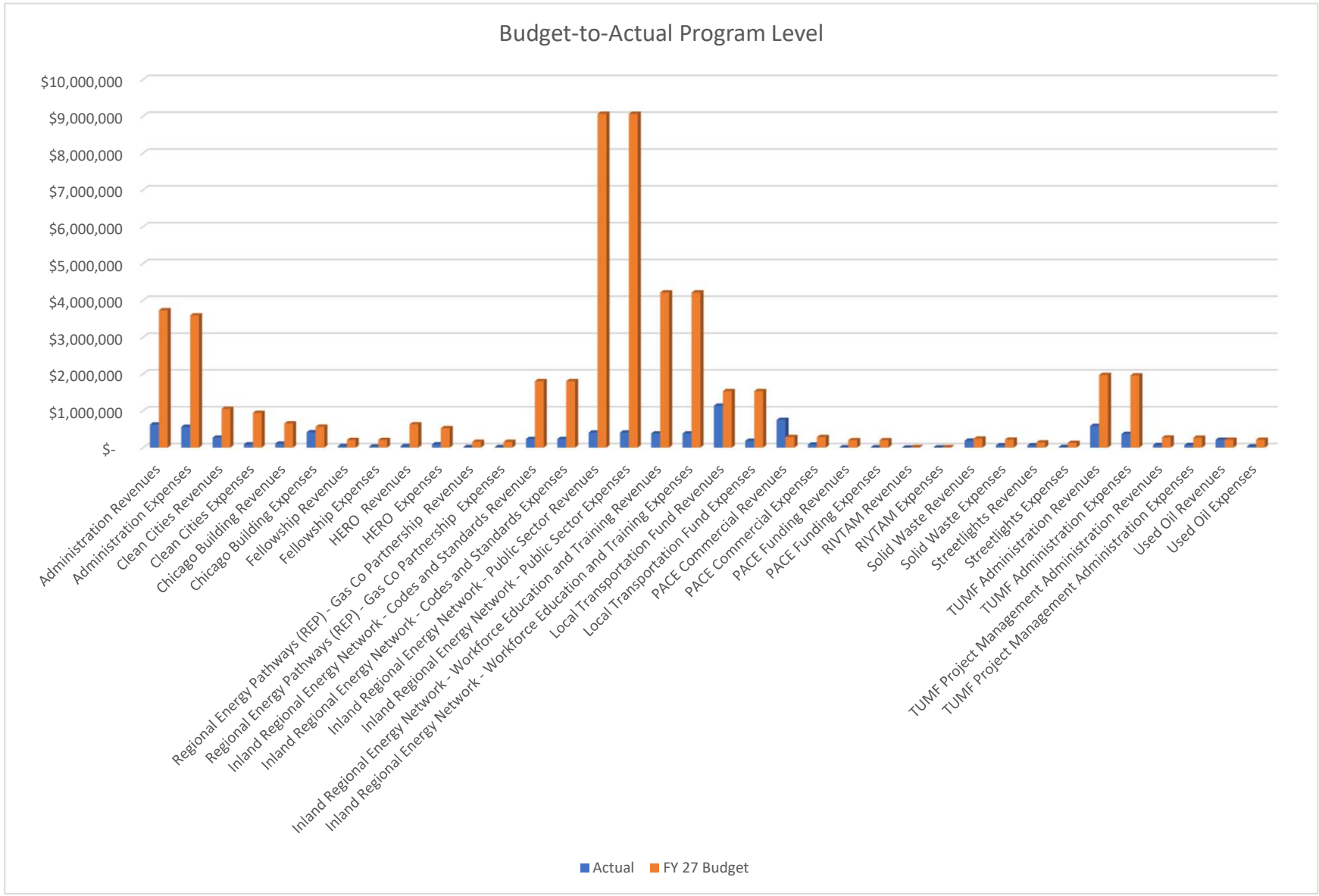
Western Riverside Council of Governments
Budget-to-Actuals - Fund Level
As of September 30, 2026

Description	Actual	FY 27 Budget	Variance
Local Transportation Fund (LTF) - 210			
Revenues			
LTF Revenue	1,137,500	1,137,500	-
Fund Balance Carryover	-	396,017	396,017
Total Revenues	**1,137,500**	**1,533,517**	**396,017**
Expenses			
Salaries & Wages - Fulltime	63,765	444,244	380,479
Fringe Benefits	25,222	214,677	189,455
Overhead Allocation	70,307	281,228	210,921
General Legal Services	160	-	(160)
Program/Office Supplies	-	400	400
Computer Software	48	1,000	952
Membership Dues	-	1,000	1,000
Subcriptions/Publications	-	750	750
Communications - Cellular Phones	-	1,000	1,000
Seminars/Conferences	-	10,000	10,000
Travel - Mileage Reimbursement	192	15,000	14,808
Travel - Ground Transportation	-	-	-
Travel - Airfare	-	-	-
Travel - Lodging	-	-	-
Travel - Meals	-	-	-
Consulting Labor	21,771	564,218	542,448
Total Expenses	**181,464**	**1,533,517**	**1,352,053**


Budget-to-Actual Fund Level
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
Clean Cities Fund Revenues
Clean Cities Fund Expenditures
General Fund Revenues
General Fund Expenditures
Inland Regional Energy Network (I- REN) Fund Revenues
Inland Regional Energy Network (I - REN) Fund Expenditures
Local Transportation Fund (LTF) Revenues
Local Transportation Fund (LTF) Expenditures
Used Oil Fund Revenues
Used Oil Fund Expenditures
Actual
Budget


Revenues
Tenant Income, $106,479
Fund Balance , $0
Program Overhead, $584,853
CPUC, $1,027,464
Member Dues, $0
Interest, $39,645
Grants, $576,365
Fees, $2,780,676
CPUC
Fees
Grants
Interest
Member Dues
Program Overhead
Tenant Income
Fund Balance


Expenditures
Office Improvements, $369,313
Consulting, $513,937
Chicago Building Expenses, $20,247
Grant Reimbursement, $-
Building Improvement, $-
General Operations, $359,039
Legal, $28,643
Salaries, $1,727,046
Consulting
General Operations
Legal
Salaries
Grant Reimbursement
Building Improvement
Chicago Building Expenses
Office Improvements


Budget-to-Actual Program Level
$10,000,000
$9,000,000
$8,000,000
$7,000,000
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$-
Administration Revenues
Administration Expenses
Clean Cities Revenues
Clean Cities Expenses
Chicago Building Revenues
Chicago Building Expenses
Fellowship Revenues
Fellowship Expenses
HERO Revenues
HERO Expenses
Regional Energy Pathways (REP) - Gas Co Partnership Revenues
Regional Energy Pathways (REP) - Gas Co Partnership Expenses
Inland Regional Energy Network - Codes and Standards Revenues
Inland Regional Energy Network - Codes and Standards Expenses
Inland Regional Energy Network - Public Sector Revenues
Inland Regional Energy Network - Public Sector Expenses
Inland Regional Energy Network - Workforce Education and Training Revenues
Inland Regional Energy Network - Workforce Education and Training Expenses
Local Transportation Fund Revenues
Local Transportation Fund Expenses
PACE Commercial Revenues
PACE Commercial Expenses
PACE Funding Revenues
PACE Funding Expenses
RIVTAM Revenues
RIVTAM Expenses
Solid Waste Revenues
Solid Waste Expenses
Streetlights Revenues
Streetlights Expenses
TUMF Administration Revenues
TUMF Administration Expenses
TUMF Project Management Administration Revenues
TUMF Project Management Administration Expenses
Used Oil Revenues
Used Oil Expenses
Actual
FY 27 Budget