



Website:
www.sanbenitocountyca.gov

BOARD MEMBERS:

- DISTRICT 1 - Dom Zanger
- DISTRICT 2 - Kollin Kosmicki
- DISTRICT 3 - Mindy Sotelo
- DISTRICT 4 - Angela Curro
- DISTRICT 5 - Ignacio Velazquez

COUNTY EXECUTIVE OFFICER:
Esperanza Colio Warren

COUNTY COUNSEL:
Gregory Priamos

CLERK OF THE BOARD:
Vanessa Delgado

Agenda Item
Regular Meeting of the
Board of Supervisors
Tuesday, February 24, 2026

Item Number: 1.8

MEETING DATE: 02/24/2026

DEPARTMENT: COUNTY ADMINISTRATION OFFICE

AGENDA ITEM PREPARER: Gracie Rodriguez

DEPT HEAD/DIRECTOR: Esperanza Colio Warren

SUBJECT:

COUNTY EXECUTIVE OFFICE - E. COLIO WARREN

1. Approve the allocation of \$40,553.15 from General Fund reserves to the Sheriff's Office, representing insurance proceeds received by the County for a Sheriff's Office vehicle that was totaled; and
2. Adopt a Budget Amendment Resolution transferring \$40,553.15 from General Fund reserves to the Sheriff's Office operational budget; and
3. Approve an augmentation to the Sheriff's Schedule of Fixed Assets to allow for the purchase of a replacement vehicle; and
4. Authorize the acquisition and use of a replacement vehicle for the Sheriff's Office operations.

SBC FILE NUMBER: 119

RESOLUTION NO. 2026-20

AGENDA SECTION:

CONSENT AGENDA

BACKGROUND/SUMMARY:

On October 9, 2024, a Sheriff's Office vehicle (2007 Chevrolet Tahoe) was involved in a collision resulting in a total loss. The claim was administered through Public Risk Innovation, Solutions, and Management (PRISM), with insurance coverage provided by the Trindel Insurance Fund. The total replacement cost of the vehicle was assessed at \$41,553.15.

The final Proof of Loss was executed on June 23, 2025, and the insurance proceeds were subsequently issued. Trindel Insurance Fund issued an insurance payment to the County on June 26, 2025, in the

amount of \$40,553.15, representing the full replacement cost of the vehicle, less the \$1,000 Trindel deductible. This amount reflects the actual cash proceeds received by the County.

The insurance proceeds were received by the Auditing Department in the current fiscal year (FY). In accordance with governmental generally accepted accounting principles (GAAP), the revenue was accrued to FY 2024–25.

The Auditing Department provided the following explanation:

Governmental accounting standards require that revenue be recognized when it is measurable and available within 60 days of fiscal year-end. As the insured loss occurred in October 2024 and the insurance proceeds were received within two days after the end of the fiscal year, the revenue was required to be accrued to FY 2024–25.

Due to the timing of receipt and governmental accounting requirements, the insurance proceeds were recognized as General Fund revenue in FY 2024–25 and were not directly available to the Sheriff's Office. As a result, the Sheriff's Office does not currently have budgeted appropriations or spending authority to replace the vehicle.

The recommended actions allocate funds equivalent to the insurance recovery from General Fund reserves to the Sheriff's Office, restore the intended use of those proceeds, and provide the necessary budget and asset authorization to replace the totaled vehicle without creating an additional fiscal impact to the County.

FISCAL IMPACT:

There is no net fiscal impact to the County. Insurance proceeds totaling \$40,553.15 were previously received and recognized in the General Fund in FY 2024–25. Approval of this item reallocates funds equivalent to the insurance recovery from General Fund (GF) reserves to the Sheriff's Office for the purchase of a replacement vehicle. From GF to 101.40.1175.1000.650.301

STAFF RECOMMENDATION:

1. Approve the allocation of \$40,553.15 from General Fund reserves to the Sheriff's Office, representing insurance proceeds received by the County for a Sheriff's Office vehicle that was totaled; and
2. Adopt a Budget Amendment Resolution transferring \$40,553.15 from General Fund reserves to the Sheriff's Office operational budget; and
3. Approve an augmentation to the Sheriff's Schedule of Fixed Assets to allow for the purchase of a replacement vehicle; and
4. Authorize the acquisition and use of a replacement vehicle for the Sheriff's Office operations.

ATTACHMENTS:

[Board Agenda Fact Sheet - Budget Adjustment Resolution re Sheriff Vehicle FY25-26 Budget Reso San Benito Sheriff Vehicle Loss Insurance Proceeds](#)
[Journal Report - Funds Received and Credited](#)
[Insurance Check Received - Sheriff Vehicle Loss](#)