



**SAN BENITO COUNTY
AGENDA ITEM
TRANSMITTAL FORM**

Dom Zanger
District No. 1
Vice-Chair

Kollin Kosmicki
District No. 2
Chair

Mindy Sotelo
District No. 3

Angela Curro
District No. 4

Ignacio Velazquez
District No. 5

Item Number: 2.3

MEETING DATE: 08/26/2025

DEPARTMENT: COUNTY ADMINISTRATION OFFICE

AGENDA ITEM PREPARER: Dulce Alonso

DEPT HEAD/DIRECTOR: Esperanza Colio Warren

SUBJECT:

COUNTY ADMINISTRATIVE OFFICE - E. COLIO WARREN

Approve Resolution for FY 2024-2025, delegating authority to the County Administrative Officer and the Auditor to jointly approve Budget Adjustments under \$50,000.00. The request also includes authorization to retroactively approve additional budget adjustments completed for FY 2024-2025.

SBC FILE NUMBER:119

RESOLUTION NO.: 2025-66

AGENDA SECTION:

REGULAR AGENDA

BACKGROUND/SUMMARY:

Each year, the County of San Benito manages hundreds of financial transactions and adjustments within the adopted budget. Many of these adjustments are minor in scope. They are necessary to address operational needs that arise throughout the fiscal year, such as reallocating funds between expenditure line items, covering unanticipated costs, or correcting budget coding errors.

For FY2024-2025, all budget adjustments require approval by the Board of Supervisors, regardless of the dollar amount. Historically this authority is delegated when the board adopts the budget through a resolution. However, this Fiscal Year the resolution was modified to approve an interim spending plan as opposed to what has been approved in prior years.

County staff is working to close the year at the end of FY 24-25, addressing delays and implementing time-sensitive adjustments that could impact end-of-year totals. Jointly approving budget adjustments under \$50,000 by the Administrative Officer (CAO) and the County Auditor will allow for more efficient financial management. This threshold strikes a balance between ensuring strong fiscal oversight and providing administrative flexibility for smaller adjustments.

By streamlining this process, the County can respond quickly to operational needs, maintain continuity of services, and ensure that County departments have timely access to necessary resources. Transparency and accountability will be maintained by requiring that all adjustments approved under this authority.

FISCAL IMPACT:

To make the end-of-the-year clean-up, it's estimated that approximately 80 pending budget adjustments need to be implemented that are under \$50,000.00. The request also includes authorization to retroactively approve additional budget adjustments completed for FY 2024-2025.

STAFF RECOMMENDATION:

Approve Resolution for FY 2024-2025, delegating authority to the County Administrative Officer and the Auditor to jointly approve the Budget Adjustments under \$50,000.00. The request also includes authorization to retroactively approve additional budget adjustments completed for FY 2024-2025.

ATTACHMENTS:

[Board Agenda Fact Sheet - Budget Adjustment Resolutions to close FY 24/25](#)
[Resolution Delegating Authority Budget Adjustments FY-24-25](#)
[Budget Adjustment List under 50K FY24-25](#)