



**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: 1.30

MEETING DATE: 06/24/2025

DEPARTMENT: RESOURCE MANAGEMENT AGENCY

AGENDA ITEM PREPARER: Ramesh Pandurangan

DEPT HEAD/DIRECTOR: Steve Loupe

SUBJECT:

RESOURCE MANAGEMENT AGENCY - S. LOUPE, PUBLIC WORKS ADMINISTRATOR

Approve Budget Adjustments in the amount of \$150,000.00 from Fixed Asset Roads to fund additional costs to Services and Supplies Other Consultants to pay outstanding invoices and fund the costs through the fiscal year and in the amount of \$350,000.00 from Fixed Asset Roads to fund additional costs to Services and Supplies Other Consultants to pay outstanding invoices and fund the costs through the fiscal year for a total of \$500,000.00.

SBC FILE NUMBER: 105

AGENDA SECTION:

CONSENT AGENDA

BACKGROUND/SUMMARY:

The reason to transfer from Fixed Asset Roads to Services and Supplies is that it was determined that certain consultant and vendor costs should not be capitalized. The policies within the County's Auditor's office are that some vendor services should be classified as services/supplies even though the expenditures are part of the overall cost of the approved project budget. This pertains to accounting policies and what expenses are considered fixed assets versus service/supplies expenses.

For costs to be capitalized, the costs should provide additional value by (1) lengthening the asset's estimated useful life, or (2) increasing a capital asset's ability to provide service through effectiveness and efficiency. However, there are some costs incurred for capital projects that do not meet the capitalization criteria such as maintenance or repair projects, temporary fencing leases, or the rental of

porta-potties. Consequently, this budget adjustment is required to pay vendor invoices for those types of services.

RESOLUTION OR ORDINANCE NEEDED FOR THIS ITEM:

No

CONTRACT NEEDED FOR THIS ITEM:

No

RFP AND BID HISTORY:

N/A

LAST CONTRACT AMOUNT OR N/A:

N/A

CONTRACT HISTORY (Describe all amendments and previous contracts):

N/A

STRATEGIC PLAN GOALS: 1. Operational Development & Excellence

Yes

STRATEGIC PLAN GOALS: 2. Planning And Sustainable Growth

No

STRATEGIC PLAN GOALS: 3. Technology

No

STRATEGIC PLAN GOALS: 4. Community Engagement

No

STRATEGIC PLAN GOALS: 5. Health & Safe Community

Yes

BUDGETED:

Yes

BUDGET ADJUSTMENT NEEDED:

Yes

SOURCE OF FUNDING:

Non-general Fund

UNFUNDED MANDATE:

No

SBC BUDGET LINE ITEM NUMBER:

210.70.2020.1211.650.201 and 210.70.2275.1000.650.201

CURRENT FY COST:

TBD

STAFF RECOMMENDATION:

Staff respectfully recommends that the Board:

Approve Budget Adjustments in the amount of \$150,000.00 from Fixed Asset Roads to fund additional costs to Services and Supplies Other Consultants to pay outstanding invoices and fund the costs through the fiscal year and in the amount of \$350,000.00 from Fixed Asset Roads to fund additional costs to Services and Supplies Other Consultants to pay outstanding invoices and fund the costs through the fiscal year for a total of \$500,000.00.

ATTACHMENTS:

[Budget Adjustment - Fixed Assets Roads](#)