



**SAN BENITO COUNTY
BOARD OF SUPERVISORS**

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

Board of Supervisors Chambers 481 Fourth Street, Hollister, CA 95023

BOARD OF SUPERVISORS - SPECIAL MEETING - POSTED AND FINAL

JUNE 9, 2025

9:00 AM

Mission Statement

To adopt policies that reflect the goals and priorities of the community, design a network of services that prioritizes public safety, equality, and economic vibrancy while balancing commitments to the region's rich history and prosperous future.

Levine Act - Campaign Contributions (Government Code Section 84308)

As of January 1, 2023, the Levine Act (Government Code Section 84308) applies to Board of Supervisors proceedings involving a license, permit, or other entitlement for use.

Pursuant to Government Code Section 84308, no Board Member shall accept, solicit, or direct a contribution of more than \$250 from any party or their agent, or from any participant or their agent, while a proceeding involving a license, permit, or other entitlement for use is pending before the County or for 12 months after a final decision is rendered in that proceeding. Any Board Member who has received a contribution of more than \$250 within the preceding 12 months from a party or their agent, or from a participant or their agent, shall disclose that fact on the record of the proceeding and shall not make, participate in making, or in any way attempt to use their official position to influence the decision.

Pursuant to Government Code Section 84308(d), any party to a covered proceeding before the Board is required, and any participant to such a proceeding is strongly urged, to disclose on the record of the proceeding any contribution, including aggregated contributions, of more than \$250 made within the preceding 12 months by them or their agent to any Board Member. The disclosure must include the name of the party or participant and any other person making the contribution, if any; the name of the recipient; the amount of the contribution; and the date the contribution was made. The disclosure shall occur in the manner required under Government Code Section 84308 and any applicable state or local regulations, opinions, or policies. No party or their agent, and no participant or their agent, shall make a contribution of more than \$250 to any Board Member during the proceeding or for 12 months after a final decision is rendered in that proceeding.

The foregoing statements do not constitute legal advice, and parties and participants are urged to consult with their own legal counsel regarding the requirements of the law.

The meeting will be available through Zoom, YouTube, and Peak Agenda for those who wish to join or require accommodations.

Members of the public may participate remotely via zoom at the following link <https://zoom.us/join> with the following Webinar ID and Password:

Webinar ID: 895 9459 2550

Webinar Password: 352938

Those participating by phone who would like to make a comment can use the “raise hand” feature by dialing “*9”. In order to receive the full zoom experience, please make sure your application is up to date.

This Board of Supervisors meeting is open to the public. Staff and members of the public may observe the meeting remotely using the instructions listed under Call to Order. Remote viewing of the meeting via Zoom is provided to members of the public as a courtesy. If the Zoom connection malfunctions for any reason and no Board members are attending via teleconference, the Board of Supervisors will continue the public meeting in Chambers without remote access.

Remote Viewing:

Members of the public who wish to watch the meeting can view a livestream of the meeting online through either the:

A. San Benito County Facebook Page: <https://www.facebook.com/sbccalifornia>

B. Community Media Access Partnership (CMAP) YouTube Page:

https://www.youtube.com/channel/UCLj3iW3_dsDzbYqnY1KdCvA

C. Peak Agenda Page: https://cosb.granicus.com/ViewPublisher.php?view_id=1

Written Comments & Email Public Comment:

Members of the public may submit comments via email by 5:00 PM on the Monday prior to the Board of Supervisor's meeting to the Clerk of the Board at VDelgado@sanbenitocountyca.gov

Public Comment Guidelines

A. The San Benito County Board of Supervisor's welcomes your comments.

B. If participating on Zoom, once you are selected you will hear that you have been unmuted: At this time, please state your first name, last name, and county you reside in for the record.

C. Each individual speaker will be limited to a presentation total of three (3) minutes, or such other time as may be designed by the Chair.

D. If there are more than 10 speakers on any given item, speakers will be given (2) minutes to speak to be able to give everyone an opportunity to speak.

E. Speakers are encouraged to keep your comments, brief and to the point, and not to repeat prior testimony, so that as many people as possible can be heard. Your cooperation is appreciated.

If you have any questions, please contact the Clerk of the Board Vanessa Delgado, at (831) 636-4000, Ext. 13 or email VDelgado@sanbenitocountyca.gov

9:00 AM CALL TO ORDER

a) Pledge of Allegiance – Supervisor Zanger District #1.

b) Acknowledge Certificate of Posting

Cert. of Posting Special Mtg. 06.09.25

1. REGULAR AGENDA

For each regular agenda item, the following schedule shall occur:

a) Staff report.

b) Public opportunity to address the Board on a particular agenda item. Please fill out a speaker card and present it to the Clerk prior to consideration of the item.

c) Consideration by the Board

1.A BOARD OF SUPERVISORS

Approve dissolution of the Budget Management Team and proceed with the Budget Ad Hoc to assist with the budget.

BUDGET HEARING SCHEDULE

c) 9:00 A.M., MONDAY, JUNE 9, 2025 – BUDGET HEARINGS BEGIN

Budget hearings will begin on Monday, June 9, 2025, at 9:00 a.m. and will be continuous until completed. Items not completed on Monday, June 9, 2025, will resume on Tuesday, June 10, 2025, at 1:30 pm or following the Tuesday Board of Supervisor meeting and continue daily at 9:00 a.m. until completed or on the date certain agreed to by the board.

d) INTRODUCTION & OPENING REMARKS – County Administrative Officer

FY 2025/2026 RECOMMENDED BUDGET

e) BUDGET INTRODUCTION – County Budget Officer

*FY25/26 Budget Hearings Presentation
FY25/26 Recommended Budget Resolution
1. [Schedules of Authorized Positions \(Exhibit A\)](#)
2. [Schedule of Fixed Assets \(Exhibit B\)](#)
3. [Schedule of Capital Improvements \(Exhibit C\)](#)
4. [Schedule of Road Improvements \(Exhibit D\)](#)
5. [General Fund Reserve Policy \(Exhibit E\)](#)*

f) COMMENCE BUDGET HEARINGS

2. CONSENT AGENDA

These matters shall be considered as a whole and without discussion unless a particular item is removed from the Consent Agenda. If any member of the public wishes to comment on a Consent Agenda Item, please fill out a speaker card, present it to the Clerk prior to consideration of the Consent Agenda, and request the item be moved and consider separately.

NON-DEPARTMENT

County Financing

1. [15.1330 Behavioral Health COP](#)
2. [15.1335 Jail COP](#)
3. [15.3891 Other Post-Employment Benefits](#)
4. [70.3701 Energy Resource Management](#)
5. [15.1325 General Fund Contingencies](#)

Special Revenue Funds

6. [15.3070 Fish and Game Fund](#)
7. [15.4040 AB109 Realignment Fund \(411\)](#)
8. [15.4110 Special Revenue Augmentation Fund](#)
9. [65.2970 Home Loan Fund \(241\)](#)

Impact-In Lieu Fees

10. [70.3280 County Fire Impact \(Fund 280\)](#)
11. [70.3290 Law Enforcement Impact \(Fund 281\)](#)
12. [70.3285 Criminal Justice Facilities Impact \(Fund 282\)](#)

13. *70.3345 Habitat Impact (Fund 283)*
14. *70.3340 Road Equipment Impact (Fund 284)*
15. *70.3355 Parks and Recreation Impact (Fund 285)*
16. *70.3330 Santa Ana Storm Drain Impact (Fund 286)*
17. *70.3335 Traffic Impact (Fund 287)*
18. *70.3295 Inclusionary Housing Fee (Fund 288)*
19. *70.3366 Library Impact (Fund 289)*
20. *70.3367 Information Technology Impact (Fund 289)*
21. *70.3368 General Government Impact (Fund 289)*

HHSA – 80

Health and Human Services (Fund 221)

22. *80.2285 Human Services Agency Administration*
23. *80.2290 Cal Works Assistance*
24. *80.2295 Foster Care/Adopt Assistance*

Public Authority (Fund 222)

25. *80.2360 Public Authority – In Home Support Services (IHSS)*

Public Health (Fund 224)

26. *80.2370 Public Health Administration*
27. *80.2380 Tobacco Education*
28. *80.2381 Oral Health*
29. *80.2390 Health Department*
30. *80.2391 Supplemental Nutritional Assistance*
31. *80.2393 Safe Kids*
32. *80.2395 Child Health & Disability Prevention Program (CHDP)*
33. *80.2405 Maternal and Child Health*
34. *80.2410 Environmental Health*
35. *80.2450 Local Public Health Prepared*
36. *80.2451 ELC Enhanced Detection*
37. *80.2453 CERH Health Equity Disp. Grant*
38. *80.2454 Workforce Development Supplemental*
39. *80.2455 California Child Services*
40. *80.2460 CCS Medical Therapy Unit*
41. *80.2465 Office of Traffic Safety Grant*

Community Service & Workforce Development (Fund 240)

42. *80.2336 Homeless Emergency Aid Program (HEAP)*
43. *80.2555 Community Services & Workforce Development*

Migrant Center (Fund 256)

44. *80.3025 Migrant Camp Administration*
45. *80.3030 Migrant Housing Center*

CHILD SUPPORT SERVICES - 85

46. *85.2530 Child Support Services (Fund 229)*

BEHAVIORAL HEALTH – 90

47. *90.2520 Mental Health (Fund 228)*

48. *90.2540 Substance Abuse (Fund 230)*

Developer Projects (Fund 639)

- 49. *70.7500 Fairview Corners*
- 50. *70.7505 Betabel Road*
- 51. *70.7510 129/Searle Road*
- 52. *70.7515 Vista Del Calabria (LICO/GRECO)*
- 53. *70.7520 San Juan Oaks*
- 54. *70.7525 Santana Ranch*
- 55. *70.7530 Ridgemark Promotory (Bluffs)*
- 56. *70.7535 Ridgemark Golf and Country Club*
- 57. *70.7540 Strada Verde*
- 58. *70.7545 Richland Communities*

3. REGULAR AGENDA

GANN Limit (Exhibit F)

BOARD OF SUPERVISORS – 10

- 1. *10.1000 Board of Supervisors*

COUNTY ADMINISTRATIVE OFFICE - 15

- 2. *15.1005 Clerk of the Board*
- 3. *15.1010 County Administrative Office*
- 4. *15.1015 Non-Departmental Expenditures*
- 5. *15.1018 Census Project*
- 6. *15.1020 Non-Departmental Revenues*
- 7. *15.1025 Grand Jury*
- 8. *15.1030 Public Defender*
- 9. *15.1045 Office of Emergency Services*
- 10. *15.1047 Disaster Recovery*
- 11. *15.1050 Animal Control & Veterinarian Services*
- 12. *15.1065 Information Technology*
- 13. *15.1080 Human Resources*
- 14. *15.1095 Aid to Indigents*
- 15. *15.1100 Community Programs*
- 16. *15.1110 University of California Cooperative Extension 4-H/ Farm Advisor*
- 17. *15.3895 Risk Management(306)*
- 18. *15.1310 Veteran's Affairs Office*
- 19. *15.1420 Cannabis*
- 20. *15.2475 Emergency Medical Services(227)*
- 21. *15.3040 County Fire (260)*

COUNTY AUDITOR-CONTROLLER - 20

- 22. *20.1145 Auditor*

COUNTY COUNSEL – 25

- 23. *25.1210 County Counsel*

TREASURER/TAX COLLECTOR – 30

- 24. 30.1155 Treasurer
- 25. 30.1160 Tax Collector
- 26. 30.1165 Public Administrator

COUNTY CLERK-RECORDER-ELECTIONS - 32

- 27. 32.1115 Elections
- 28. 32.1120 County Clerk
- 29. 32.1125 County Recorder

ASSESSOR - 35

- 30. 35.1170 Assessor
- 31. 15.1075 GIS (Geographic Information System)

SHERIFF - 40

- 32. 40.1175 Operations
- 33. 40.1180 Communications
- 34. 40.1185 Unified Narcotics Enforcement Team (UNET)
- 35. 40.1195 Corrections (Jail)
- 36. 40.1190 Agricultural & Rural Crime Grants
- 37. 40.1200 Coroner

DISTRICT ATTORNEY – 45

- 38. 45.1205 District Attorney
- 39. 45.2980 Victim Witness Assistance Program

PROBATION - 50

- 40. 50.1215 Operations
- 41. 50.1220 Juvenile Detention Facility

COUNTY LIBRARY – 55

- 42. 55.1235 County Library
- 43. 55.1240 Literacy Programs
- 44. 55.1245 Book Mobile

AG COMMISSIONER - 60

- 45. 60.1250 Agricultural Commissioner/Sealer of Weights & Measures
- 46. 60.3050 Mosquito Abatement Program

RMA – PLANNING – 65

- 47. 65.1265 Building & Planning
- 48. 65.1270 Housing
- 49. 65.1285 Land Development Projects

RMA – PUBLIC WORKS – 70

Public Works – (Fund 101)

- 50. 70.1290 Building & Grounds Maintenance
- 51. 70.1295 Public Works Administration and Engineering
- 52. 70.1300 Veteran's Memorial Park
- 53. 70.1305 Historical Park

RMA - INTEGRATED WASTE MANAGEMENT - 75

54. *75.3800 Landfill*

Roads – (Fund 210)

- 55. *70.2025 SB1 Road Maintenance/Reconstruction*
- 56. *70.2030 John Smith Landfill Road Improvements*
- 57. *70.2250 RSTP Exchange*
- 58. *70.2270 Measure G Projects*
- 59. *70.2275 Local Road Projects*

County Service Areas (Fund 270)

- 60. *70.3080 CSA Operations*
- 61. *70.3085 CSA#04 Santa Rosa Acres*
- 62. *70.3090 CSA#05 Hillcrest/El Toro*
- 63. *70.3095 CSA#08 Bonnie View*
- 64. *70.3100 CSA#09 Ridgemark*
- 65. *70.3105 CSA#11 Simmons/Barnes Lane*
- 66. *70.3110 CSA#16 Holliday Estates/Santa Ana Estates*
- 67. *70.3115 CSA#19 Springwood*
- 68. *70.3120 CSA#21 Long Acres*
- 69. *70.3125 CSA#22 Cielo Vista*
- 70. *70.3130 CSA#23 Rancho San Joaquin*
- 71. *70.3135 CSA#24 Santa Ana Acres*
- 72. *70.3140 CSA#25 Vineyard Estates*
- 73. *70.3145 CSA#28 Heatherwood*
- 74. *70.3150 CSA#29 Brown Magladry*
- 75. *70.3155 CSA#30 McCloskey Acres*
- 76. *70.3160 CSA#31 Stonegate*
- 77. *70.3245 Stonegate Water Project*
- 78. *70.3165 CSA#33 Torrano Estates – Fallon/Fairview*
- 79. *70.3170 CSA#34 Ausaymas Estates*
- 80. *70.3175 CSA#35 Union Heights*
- 81. *70.3185 CSA#38 Ashford Highlands*
- 82. *70.3190 CSA#42 Lemmon Acres*
- 83. *70.3195 CSA#45 Rancho Larios*
- 84. *70.3200 CSA#46 Quail Hollow*
- 85. *70.3201 CSA#46 Quail Hollow Loan*
- 86. *70.3205 CSA#47 Oak Creek*
- 87. *70.3210 CSA#48 Dry Creek Estates*
- 88. *70.3220 CSA#50 Dunneville*
- 89. *70.3225 CSA#51 Comstock Estates/Creekbridge*
- 90. *70.3230 CSA#52 Monte Bello*
- 91. *70.3235 CSA#53 Riverview Estates*
- 92. *70.3240 CSA#54 Pacheco Creek Estates*
- 93. *70.3370 CSA#55 Creekside*

Community Facility Districts (Fund 271)

- 94. *70.3400 Santana Ranch*
- 95. *70.3405 Bennette Ranch (Fay)*

- 96. [70.3406 Sunnyside Estates \(Brigantino\)](#)
- 97. [70.3407 Bluffs](#)
- 98. [70.3409 Vallejo](#)
- 99. [70.3411 Dassel](#)

RMA – PLANNING – 650

- 100. [65.1271 Economic Development](#)

Roads (Fund 210)

- 101. [70.2010 Road Crew/Maintenance Shop](#)
- 102. [70.2020 Road & Bridge Projects](#)

Capital Projects (Fund 300)

- 103. [70.3500 Capital Projects](#)

3.A Staff Recommendations:

1. Open the Fiscal Year 2025-26 Public Budget Hearings pursuant to (Government Code Section 29080).
2. Review and discuss the Fiscal Year 2025-26 Recommended Budget.
3. Direct staff to prepare the Fiscal Year 2025-26 final budget resolutions, reflecting changes made by the board during the budget hearing.
4. Direct the CAO or designee to take the necessary administrative actions and satisfy any meet and confer requirements, if any, to effectuate the recommended actions.

[CAO Staff Report](#)

[Budget Independent Analysis - Executive Summary of Observations and Recommendations](#)

[Notice of Publication - Budget Hearing](#)

[Budget Fund Balance](#)

[Recommened Budget Resolution FY 2025-2026](#)

[Schedule of Positions \(Exhibit A\)](#)

[Fixed Asset Schedule \(Exhibit B\)](#)

[Capital Improvements \(Exhibit C\)](#)

[Road Improvements \(Exhibit D\)](#)

[General Fund Reserve Policy \(Exhibit E\)](#)

[GANN Resolution for FY 2025-2026](#)

[San Benito County Budget Analysis Presentation 20250609](#)

ADJOURNMENT

Adjourn to the regular meeting on June 10, 2025.

NOTE: A copy of this Agenda is published, along with supportive documents, on the County's Web site on the Wednesday preceding each Board meeting and may be viewed at www.cosb.us/government/meetings-agendas/. All proposed agenda items with supportive documents are also available for viewing at the San Benito County Administration Building, 481 Fourth Street, Hollister, CA between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday (except holidays). This is the same packet that the Board of Supervisors reviews and discusses at each Board meeting.

As required by Gov. Code Section 54957.5 any public record distributed to the Board of

Supervisors less than 72 hours prior to this meeting in connection with any agenda item shall be made available for public inspection at the office of the Clerk of the Board, San Benito County Administration Building, 481 Fourth Street, Hollister, CA 95023. Public records distributed during the meeting will be available for public inspection at the meeting if prepared by the County. If the public record is prepared by some other person and distributed at the meeting it will be made available for public inspection following the meeting at the office of the Clerk of the Board.

In compliance with the Americans with Disabilities Act (ADA) the Board of Supervisors meeting facility is accessible to persons with disabilities. If you need special assistance to participate in this meeting, please contact the Clerk of the Board's office at (831) 636-4000 at least 48 hours before the meeting to enable the County to make reasonable arrangements to ensure accessibility.



**SAN BENITO COUNTY
AGENDA ITEM
TRANSMITTAL FORM**

Dom Zanger
District No. 1

Kollin Kosmicki
District No. 2

Mindy Sotelo
District No. 3
Chair

Angela Curro
District No. 4
Vice-Chair

Bea Gonzales
District No. 5

MEETING DATE: 06/09/2025

DEPARTMENT:

AGENDA ITEM PREPARER: Vanessa Delgado

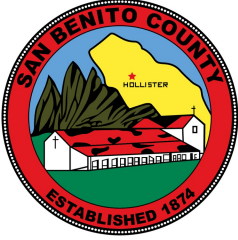
SUBJECT:

a) Pledge of Allegiance – Supervisor Zanger District #1.

AGENDA SECTION:

9:00 AM CALL TO ORDER

ATTACHMENTS:



**SAN BENITO COUNTY
AGENDA ITEM
TRANSMITTAL FORM**

Dom Zanger
District No. 1

Kollin Kosmicki
District No. 2

Mindy Sotelo
District No. 3
Chair

Angela Curro
District No. 4
Vice-Chair

Bea Gonzales
District No. 5

MEETING DATE: 06/09/2025

DEPARTMENT:

AGENDA ITEM PREPARER: Vanessa Delgado

SUBJECT:

b) Acknowledge Certificate of Posting

AGENDA SECTION:

9:00 AM CALL TO ORDER

ATTACHMENTS:

[Cert. of Posting Special Mtg. 06.09.25](#)

COUNTY OF SAN BENITO
BOARD OF SUPERVISORS
CERTIFICATE OF POSTING

Pursuant to California Government Code Section 54956(a), the meeting agenda for the San Benito County Board of Supervisors Special Meeting of Monday, June 09, 2025 at 9:00 AM was posted on the 7th day of June 2025 at 6:00 PM at the following location, freely accessible to the public:

The bulletin board outside the front entrance of the San Benito County Administration Building, 481 Fourth Street, Hollister, CA

The meeting agenda was also posted on the County of San Benito's website, www.sanbenitocountyca.gov in the BOS/CMSN Agendas sections of the webpage.

I, Vanessa Delgado, Clerk of the Board of Supervisors, certify under penalty of perjury, that the foregoing is true and correct.

Vanessa Delgado

Vanessa Delgado
CLERK OF THE BOARD OF SUPERVISORS
COUNTY OF SAN BENITO, CA



**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.A

MEETING DATE: 06/09/2025

DEPARTMENT: BOARD OF SUPERVISORS

AGENDA ITEM PREPARER: Vanessa Delgado

DEPT HEAD/DIRECTOR: Henie Ring

SUBJECT:

BOARD OF SUPERVISORS

Approve dissolution of the Budget Management Team and proceed with the Budget Ad Hoc to assist with the budget.

SBC FILE NUMBER: 156

AGENDA SECTION:

REGULAR AGENDA

BACKGROUND/SUMMARY:

At the Board of Supervisors meeting on June 2, 2025, the board approved moving forward with forming a Budget Management Team to help identify the problems with the current draft budget and assigned the Budget Ad Hoc members, Auditor and his staff, the Assessor, the Treasurer/Tax Collector, District Attorney, Special Executive Advisor, and the former Budget Officer to be a part of the Budget Management Team. This team was assigned to meet and review the budget, have open communication with the Department Heads on the current draft budget, and provide the board with more detailed information on the budget.

After discussion with County Counsel it is recommended to dissolve the Budget Management Team and proceed with the current Budget Ad Hoc in order to efficiently meet and review the budget in a timely manner.

RESOLUTION OR ORDINANCE NEEDED FOR THIS ITEM:

N/A

CONTRACT NEEDED FOR THIS ITEM:

N/A

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

No

BUDGETED:

N/A

BUDGET ADJUSTMENT NEEDED:

N/A

SOURCE OF FUNDING:

N/A

UNFUNDED MANDATE:

N/A

SBC BUDGET LINE ITEM NUMBER:

N/A

CURRENT FY COST:

N/A

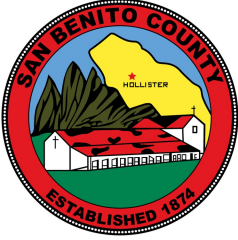
STAFF RECOMMENDATION:

Approve dissolution of the Budget Management Team and proceed with the Budget Ad Hoc to assist with the budget.

BOARD ACTION RESULTS:

Dissolved the Budget Management Team and added an item for the dissolution of the Budget Ad Hoc at the next meeting. 4/1 vote, Supervisor Curro-Abstain

ATTACHMENTS:



**SAN BENITO COUNTY
AGENDA ITEM
TRANSMITTAL FORM**

Dom Zanger
District No. 1

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District No. 2

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District No. 3
Chair

Angela Curro
District No. 4
Vice-Chair

Bea Gonzales
District No. 5

Item Number: 3.A

MEETING DATE: 06/09/2025

DEPARTMENT:

AGENDA ITEM PREPARER: Vanessa Delgado

SUBJECT:

Staff Recommendations:

1. Open the Fiscal Year 2025-26 Public Budget Hearings pursuant to (Government Code Section 29080).
2. Review and discuss the Fiscal Year 2025-26 Recommended Budget.
3. Direct staff to prepare the Fiscal Year 2025-26 final budget resolutions, reflecting changes made by the board during the budget hearing.
4. Direct the CAO or designee to take the necessary administrative actions and satisfy any meet and confer requirements, if any, to effectuate the recommended actions.

AGENDA SECTION:

REGULAR AGENDA

ATTACHMENTS:

[CAO Staff Report](#)

[Budget Independent Analysis - Executive Summary of Observations and Recommendations](#)

[Notice of Publication - Budget Hearing](#)

[Budget Fund Balance](#)

[Recommened Budget Resolution FY 2025-2026](#)

[Schedule of Positions \(Exhibit A\)](#)

[Fixed Asset Schedule \(Exhibit B\)](#)

[Capital Improvements \(Exhibit C\)](#)

[Road Improvements \(Exhibit D\)](#)

[General Fund Reserve Policy \(Exhibit E\)](#)

[GANN Resolution for FY 2025-2026](#)

[San Benito County Budget Analysis Presentation 20250609](#)



County of San Benito

ADMINISTRATIVE OFFICE

481 FOURTH STREET, HOLLISTER, CA 95023 (831) 636-4000 FAX: (831) 636-4010



www.sanbenitocountyca.gov

SUMMARY:

The County Administrative Office “CAO” requests that the Board of Supervisors conduct the FY 2025-26 Recommended Budget Hearings in accordance with California Government Code 29080 (b) whereby, "On the date stated in the public notice, not fewer than 10 days after the recommended budget documents are available, and at a time and place also stated in the notice, the board will conduct a public hearing on the recommended budget." The County Budget is available online through the following internet webpage:

<https://www.sanbenitocountyca.gov/government/budget-finance> depicted in the image below:

Government »

Budget & Finance

Font Size: [Share & Bookmark](#) [Feedback](#) [Print](#)

[County Purchasing Policy](#)

Visit our Purchasing Ordinance [here](#)

County Budgets

San Benito County FY 2025 - 2026

- **Adopted Budget FY 2025-2026 (Pending)**
- **San Benito County Recommended Budget FY 2025-2026**

BACKGROUND INFORMATION:

On January 28, 2025, the Board of Supervisors (Board) approved the Fiscal Year 2024-2025 priorities for areas to prioritize for the year, which included the following four areas of interest: housing policy reforms, road improvement, homelessness encampment, and tourism and economic opportunities.

On February 24, 2025, Rebecca Campbell joined San Benito County as extra-help, bringing her experience in public administration and budget management. Most recently, she served as the Assistant County Administrative Officer for San Luis Obispo County, overseeing its \$1 billion budget for FY 2024–25. From 2017 to 2021, Ms. Campbell served as the County Administrative Officer for Kings County, managing the county’s daily operations and a \$445 million budget. Her tenure at Kings County spanned 12 years, during which she gained extensive knowledge of county government operations and governmental budgets. Thanks to Ms. Campbell’s expertise and guidance, San Benito’s FY 2025-26 Budget process included the development and implementation of year-end projections that assisted with the recommended budget. Her leadership, hard work, and commitment were instrumental during this critical transition and are deeply appreciated.

On March 11, 2025, the County Board of Supervisors created a budget Board Ad Hoc committee composed of Supervisors Kollin Kosmicki and Ignacio Velazquez.

The Budget Ad Hoc made recommendations to the County Administrative Office throughout the budget development process. Those recommendations from the Budget Ad Hoc members included the following:

1. End the county’s vacancy budgeting practice and eliminate vacant positions with the exception of public safety personnel.
2. Enact a hiring freeze with the exception of public safety personnel.
3. Eliminate positions previously funded by the now-expired federal ARPA grant. This includes the Public Information Officer (PIO) position.
4. Eliminate the two remaining County Counsel’s Office staff positions. These include Deputy County Counsel III and Legal Admin Assist I/II.
5. Eliminate \$150,000 in Economic Development allocations.
6. Eliminate the \$30,000 nonprofit grant program but keep Senior Service organizations’ funding at status quo levels.
7. Eliminate the \$15,000 supervisor discretionary allocations.
8. Reduce the Travel, Training, Lodging, and Meals budgets by 50%.
9. Reduce Services & Supplies budgets across the board by amounts determined feasible to continue essential operations.
10. Eliminate the hemp program until fees are established.
11. Included funding for the “Pinnacle’s Marketing” project.
12. Included funding for homeless encampment cleanup.
13. Avoid reducing funding for roads projects.

The County Administrative Office worked with the Budget Ad Hoc on the CAO-recommended budget. The CAO identified early on a financial deficit, and the historical patterns of adopting budgets with structural deficits which have resulted in the current economic situation.

HOW WE GOT HERE AND BUILDING THE FY 2025-26 BUDGET:

1. In February 2025, during this budget process, previous Budget Officer Ramon Aban transferred to Behavioral Health as the Deputy Director of Fiscal and Administration. This left a critical vacancy in the County Administrative Office and increased workload amount the other staff. Additionally, it created timing challenges as we were already in the budget development process. On March 17, 2025, Dulce Alonso was promoted to the County's new Budget Officer and began working on the recommended budget.
2. As the County Administrative Team began reviewing and developing the FY 2025-26 budget, to assess the status of the General Fund, there was a requirement to review the previous FY 2024-25 Adopted Budget. The published FY 2024-25 Adopted Budget and Schedules on the CAO's webpage were used for the review.

It was not brought to the team's attention after several weeks that the FY 2024-25 published Adopted Budget on the CAO's webpage was incorrect, and that the FY 2024-25 Adopted Budget located on the Auditor Controller County webpage was the budget that was submitted to the State Controller's Office. The incorrect schedules hampered the delayed the balancing process and also caused concerns in understanding what the structural deficit was. Later it was identified by the County Administrative Team that the published FY 2023-24 Adopted Budget on the CAO's website was also incorrect.

3. During FY 2024-25 Budget Hearings it was reported to the Board that approximately \$50.0 million of one-time funding sources were being used to balance the General Fund budget. The County Administrative Team identified that approximately \$20 million of those funding sources were not realized or available.
4. The County Administration Team identified that the FY 2024-25 Adopted Budget published on the Auditor-Controller's webpage was off and overstated by approximately \$2.4 million of Restricted General Government Reserves (ARPA project funds) used to balance that year's budget. The ARPA project reserves used to balance the budget were reported at \$9.1 million but in actuality they were \$6.7 million.
5. The County Administrative Office requested from the Auditor's Office to provide a better understanding of the Fund Balance categories and uses of the Fund balances; more clarity was needed with the breakdown of restricted and unrestricted fund balances.
6. The Auditor Controller's Office provided a history of that General Fund that showed that one-time monies were used for ongoing costs since FY 2020-21. In addition, the County Administrative Office discovered that budget projections had not been done for the past

five (5) year budget cycles. Previously, fund balances were based on unrealistic prior-year audited financial statement's end-of-year balances.

7. On May 6, 2025, the Board approved a hiring freeze. However, on May 13, 2025, the Board approved adding four (4) positions that were previously frozen, were added back to the budget. This addition made the County Administrative Office seek additional reductions in the FY 2025-26 budget.

Due to the challenges the County Administrative Office discovered during the development of the FY 2025-26 budget, on May 6, 2025, the County Board of Supervisors approved the Budget Ad Hoc Committee recommendation to engage an external consulting firm to support the County Administrative Office and the Board to assist with the completion of the budget for FY 2025-26. The Board authorized a contract with a professional consulting firm to conduct an independent analysis of the proposed FY 2025-26 General Fund Budget. The scope of the contract included an evaluation of the accuracy of past General Fund Budget including revenue projects, approved expenditure appropriations, and the amount of available reserves upon which the County may fund its operations.

The County Administrative Office has engaged Baker Tilly, a full-service consulting firm specializing in public sector expertise, including financial planning, budgeting and analysis, accounting and assurance services, and strategic planning. The firm is also providing additional recommendations for improving the County's budgeting methodology. The County is working directly with Steve Toler, Director, and Matt Stark, Manager.

Mr. Toler brings extensive experience in budgeting and revenue forecasting, financial management and reporting, accounting, purchasing, IT management, water and wastewater rate modeling, regional shared services planning, organizational development and training, labor relations and negotiations, business continuity planning, risk management, economic development and redevelopment, tax ballot measures, and public engagement. He has nearly 20 years of public service experience with local governments, including the Cities of Cupertino, Foster City, and Millbrae, California.

Mr. Stark's primary focus is designing and implementing financial forecast models, conducting research studies, and developing online survey tools. He supports multiple Baker Tilly practice groups by applying his analytical expertise to address challenges in operational finance, economic development, and compensation studies. Mr. Stark is the lead architect of various interactive financial forecasts for a diverse range of clients, including cities, counties, and special districts.

The CAO's Recommended FY 2025–26 budget process included County departments submitting their budget requests as status quo budget that incorporated a 5% reduction to the County Administrative Office in March 2025. Departments were also directed to submit FY 2024-25 (current year) projections for the General Fund.

The Admin Team had several rounds of meetings with all departments in preparation of the recommended budget. On top of that, additional meetings and discussion were required for some

of the departments. The Interim CAO discussed the budget at six (6) different Department Head meetings since January 2025.

FINANCIAL IMPACT:

The FY 2025-26 Recommended Budget includes a total recommended appropriations amount of \$339.4 million for Governmental Funds, which represents a 3.3 percent increase when compared to the FY 2024-25 Budget. The General Fund FY 2025-26 Recommended Budget's total appropriations amount to \$107.5 million or 9% decrease from FY 2024-25 Adopted Budget. The General Fund shows \$107.5 million in total expenditures (financing uses), \$76.15 million in anticipated revenues, and use of \$735,000 in beginning unassigned Fund Balance Available (FBA) from FY 2024-25. The FBA, representing funds carried over from the previous fiscal year, is a key financing source for the General Fund. In addition, funding sources include a \$31 million drawdown from the various reserve accounts.

The County proposes using available fund balances alongside projected revenues to achieve a balanced budget. Fiscal challenges over time, escalating labor costs, operational expenses, and program expansions have driven expenditure growth beyond the pace of revenue increases. This structural imbalance is further strained by stagnant or insufficient state and federal funding. County departments must engage in long-term planning to reduce expenditures. In addition, uncertainty and potential reductions of state and federal fiscal contributions will impact the services provided.

New Policy Statements Incorporated in the FY 2025–26 Budget

As part of the CAO's FY 2025-26 Recommended Budget, several new policy directives have been incorporated to strengthen fiscal oversight and accountability:

1. **Grant and Program Funding:** The General Fund shall not subsidize discontinued grant-funded, state-funded, or federally funded programs unless explicitly authorized by the Board of Supervisors. Departments must notify the CAO immediately upon learning of any such program cancellations.
2. **Mello-Roos and CFD Revenues:** Annual revenues from Mello-Roos or Community Facilities Districts (CFDs) shall be incorporated into the County's operating budget, consistent with the Fiscal Impact and Service Level Analysis – Joint CFD (July 2018), and as permitted by law.
3. **Proposition 172 Funding:** Annual Proposition 172 revenues will continue to be allocated to departmental operating budgets, supporting public safety functions.
4. **Position Vacancy Budget Policy** To ensure workforce efficiency and maintain fiscal discipline, the following Position Vacancy Budget policies are established:
 - a. **Vacant Unfunded Positions:** All vacant and unfunded positions will be eliminated from the Schedule of Authorized Positions. These positions may not be retained for future use unless funding is identified, and the Board of Supervisors approves the request.
 - b. **Vacant Funded Positions:** Funded positions that remain vacant for more than four months must be submitted to the CAO for review, along with a written request to fill the position. The CAO has the discretion to approve or deny the request. If

denied, the position may be recommended for deletion in the next budget cycle, subject to Board approval. Public Safety “Safety” positions are exempt from this requirement.

- c. Hiring Chill Authority: During times of fiscal constraint, the Board of Supervisors may authorize the CAO to implement a hiring chill to control staffing costs

According to Government Code section 29064, subdivision (c), and following this schedule:

(a) the FY 2025-26 Recommended Budget was made available to the public on or before May 30, 2025; and (b) a notice stating that the Recommended Budget is available to members of the public and the time and place of the public hearing on the budget was published on or before May 30, 2025, through the Freelance paper.

STAFFING IMPACT:

The recommendation for staffing reductions was extremely difficult for the County Administrative Office considering what we knew about the fiscal deficit and the challenges of this budget and what’s ahead. As we began developing this budget, the County Administrative Office incorporated the Budget Ad Hoc’s recommendations for reductions. However, more reductions were necessary to balance the budget. Certain funding sources were not available to the County Administrative Office to consider such as the removal of ARPA projects, any use of General Fund Road allocations, the library expansion project, or all Capital Improvement projects. In order for the County Administrative Office to balance the budget, staffing reductions had to be considered. The FY 2025-26 Recommended Budget includes an authorized position count of 585.30 FTE, which includes 14 layoffs. The CAO’s recommendation of staffing reduction was based on preserving the Boards discretion to move in any direction they chose in order to consider any further budget reductions they deemed necessary for the FY 2025-26 Budget. Due to a sequence of events if the Board chooses to consider staffing reductions, the CAO’s recommendation has to follow the timing of the Government Code for public notice, the time and place of the public hearing, County Personnel Rules for layoff procedures, employee labor contracts, and the timing and notification process to affected employees. All notices to employees were written as “potential” layoff notices. The CAO’s recommendation for staffing reduction is solely at the Boards discretion and can only be approved by the Board.

As early as Fall 2024, Department Heads were informed of the county fiscal issues and the County Administrative Office requested that departments work towards submitting a status quo budget that includes a 5% reduction. The FY 2025-26 budget discussions with all Department Heads began in January of 2025. The CAO held the following department head meetings:

- On February 19, 2025, a Department Head meeting was held, and it was discussed that departments need to make a 5% reduction in their overall budgets.
- On March 5, 2025, the County Administrative Office presented to the Department Heads a review of the requested budget.
- On March 27, 2025, Department Heads were provided with training on projections and requested they complete them for the General Fund.

- On April 8, 2025, the Department Head meeting included a layoff procedure review conducted by Human Resources.
- On May 7, 2025, Interim CAO discussed that CAO’s recommendation could be a reality with presenting reduction in staffing.
- On May 28, 2025, the Department Heads were notified that the CAO’s recommendation would include layoffs and were told they would be provided who would be potentially recommended for layoff prior any notification to employees.

In addition, the County Administrative Office held multiple one-on-one department meetings to discuss and review department budgets. Should the Board approve all of the CAO’s recommendations, the FY 2025-26 position count would be 585.30 FTE (see table below).

FY 2024-25 Adopted Total FTE	FY 2024-25 Unfunded FTE	FY 2025-26 Recommended Total FTE	FY 2025-26 Unfunded FTE
665.60	18.50	585.30	4.00

On May 30, 2025, the CAO’s recommended budget was posted with the hearing date scheduled for June 9, 2025.

Subsequent Changes to the CAO’s Recommendation:

On Monday, June 2, 2025, the Board of Supervisors held a special board meeting where a new budget management team was created. Also at this meeting, the Board motioned to rescind the potential layoff notices that were issued.

On Wednesday, June 4, 2025, the new team including Joel Buckingham, District Attorney; Tom Slavich, Assessor; Melinda Casillas, Tax, Treasure, Public Administrator; Ray Espinosa, Senior Executive Advisor, prior budget officer Ramon Aban, Auditor Joe Paul Gonzalez and Assistant Auditor, Leann Godinez, Baker Tilly (BT) representatives Steve Toler and Matt Stark, County supervisor Kollin Kosmicki, and Dulce Alonso, Budget Officer met to discuss Baker Tilly’s analysis.

Baker Tilly presented highlights from the preliminary draft of their presentation that they will present to the Board at this meeting. They indicated that while budgeted expenditures were planned to exceed projected revenues for the past four years, the County operated at a slight surplus through FY 2023. However, FY 2025-26 is expected to finish with a nearly \$18 million deficit that will deplete unassigned reserves will be exhausted, leaving an estimated \$17.5 million in available reserves (operating and emergency contingencies only). The consultants emphasized the need for a more realistically conservative budgeting philosophy, noting past underbudgeting revenues and overestimating expenditures, stressing the urgency of addressing structural spending gaps. They identified five key issues for FY 2025-26: reserve levels, budget practices, reserve depletion trajectory, the need for long-term forecasting, and immediate spending control. Capital outlay—

especially planned transfers for public works and fixed assets—has exacerbated the reserve depletion through these one-time expenditures.

Baker Tilly representatives noted the planned transfers out in FY 2024-25 for various capital expenses included over \$20 million. This again points to capital spending accounting for the brunt of the reserve depletion, while there was acknowledgment that much of this was planned/intentional as part of prior board policy decisions.

Baker Tilly shared that when analyzing the last four years of budgets and actual expenditures, the recurring operational budgets may still have planned to operate at a deficit, but the significant planned draw down of reserves were to invest in capital infrastructure projects. They underscored that most healthy jurisdictions do take into account a level of capital/roads infrastructure investment into their budgets, especially in light of dwindling dedicated resources for roads/transportation related projects such as gas tax and other federal and state dedicated resources.

Baker Tilly reported that for FY 2025-26 in the original proposed budget draft provided to them, proposed capital transfers out totaled about \$28 million.

Baker Tilly is recommending that the County consider a temporary placeholder budget be adopted prior to June 30, 2025, for FY 2025-26 with a provision that the County Administrative Officer and the new team will come back no later than September with further budget amendments and revenue enhancements, or expenditure reductions while ensuring we maintain at least our 15% reserve level. Then they recommended the county should set a path for a fiscal sustainability initiative for the long term.

The new team agreed with the concept of approving a preliminary budget with reductions to various spending categories in the budget, while taking into account the Board's rescinding of the potential layoff notices and continuing with the hiring freeze. The new team agreed to add all the positions currently filled back in the FY 2025-26 budget (\$1,547,148) and continue the elimination of vacant positions. This allows time for further analysis and further examination of budgets, including divisional budgets and spending category analysis.

There was an agreement to defer capital projects through September at least with the exception of roads projects as budgeted.

There was agreement to take a closer look moving forward on revenue collection, which appears to be lacking.

There was agreement about segregating some big-tickets items from the administration budget, so it doesn't appear to be more bloated than reality.

There was agreement that freezing step increases is not a logical concept currently but could be a long-term solution in the future.

The new team discussed further areas to examine such as Community Corrections Partnership (CCP) AB 109 funding and whether the County is capturing all potential revenues for public safety.

This is an area where the team would like to see assigned representatives to look at possible solutions with the CCP.

Budget Ad Hoc Recommendations for Reductions:

Separately, the Budget Ad Hoc Committee members (Supervisors Velazquez and Kosmicki) have made the following recommendations for reductions in the FY 2025-26 budget starting in March which were included in the CAO's recommended budget.

- End the county's vacancy budgeting practice and eliminate vacant positions with the exception of public safety personnel.
- Enact a hiring freeze with the exception of public safety personnel.
- Eliminate \$150,000 in Economic Development allocations.
- Eliminate the \$30,000 nonprofit grant program but keep Senior Service organizations' funding at status quo levels.
- Eliminate the \$15,000 supervisor discretionary allocations.
- Reduce the Travel, Training, Lodging and Meals budgets by 50%.
- Reduce Services & Supplies budgets across the board by amounts determined feasible to continue essential operations.
- Eliminate the hemp program until fees are established.

The Budget Ad Hoc Committee is also recommending to continue with eliminating the following:

- Eliminate positions previously funded by the now-expired federal ARPA grant. This includes the PIO position. (\$180,611)
- Eliminate two remaining County Counsel's Office staff positions. These include Deputy County Counsel III (\$232,711) and Legal Admin Assist I/II (\$91,164).

RECOMMENDED ACTION(S):

1. Open the Fiscal Year 2025-26 Public Budget Hearings pursuant to (Government Code Section 29080).
2. Review and discuss the Fiscal Year 2025-26 Recommended Budget.
3. Direct staff to prepare the Fiscal Year 2025-26 final budget resolutions, reflecting changes made by the board during the budget hearing.
4. Direct the CAO or designee to take the necessary administrative actions and satisfy any meet and confer requirements, if any, to effectuate the recommended actions.



To: Kollin Kosmicki, Chair of the Board of Supervisors
County of San Benito

From: Steve Toler, Director
Matt Stark, Manager

Cc: Dulce Alonso, Budget Officer

Subject: Independent Budget Analysis of FY 2026 Proposed General Fund Budget –
Executive Summary of Observations and Recommendations

Date: June 9, 2025

Baker Tilly was engaged to conduct a high-level independent analysis of the proposed FY 2026 General Fund budget. Our work was informed by independently reviewing a variety of data and other information including the following:

- Annual Comprehensive Financial Reports from FY 2021 to date;
- Historical budget vs. actual revenue and expenditure information back to FY 2021;
- Projected revenue details and analyses for FY 2026;
- Proposed budgeted expenditures at the line item detail from departments for FY 2026;
- Projected year-end FY 2025 fund balance/reserves (available and unavailable for budgeting purposes);
- Other internal memos and analyses in support of the FY 2026 budget.

In addition, we engaged in conversations with a variety of leaders with the County, the primary of which included:

- Ad Hoc Budget Committee members
- Interim CAO
- Prior CAO
- Budget Officer (both current and prior)
- Auditor-Controller and Assistant Auditor-Controller
- Consultant that supported the County in budget analysis during FY 2025
- Newly formed Budget Taskforce

Key Observations

During the course of our work, we identified the following key observations in our review of the proposed FY 2026 General Fund budget as was provided to us as of June 3, 2025:

- **Understanding and Use of Reserves** – there appeared to be confusion regarding the amount of available reserves for budgeting purposes, a lack of clarity of those reserves among key staff and Board members, and the calculation of amount of available reserves that informed the FY 2025 budget.
- **Budget practices and trends** – Prior budgets going back as far as FY 2022 did not clearly disclose the planned use of reserves that led to budget being adopted that planned to operate at a deficit (imbalance between revenues and expenditures) for each year. Moreover, the County has a history of significantly underestimating revenues and overestimating expenditures when

compared to actual results, and prior to FY 2026 used a faulty method of basing projected revenues on prior budget amounts rather than being informed by actual year-to-date results. It should be noted that the FY 2026 revenue projection methodology has been improved to take into consideration projected revenues through FY 2025 to inform the FY 2026 projections, which appears to be realistically conservative and much closer to anticipated reality for the fiscal year.

- **Reserve depletion trajectory** – As indicated above, General Fund budgets for the last four years had a pattern of structurally imbalanced budget (expenditures exceeding revenues), and short of one-time windfall revenues (e.g., ARPA funds) and significant expenditure savings in virtually every department, would have depleted reserves below the County’s minimum reserve policies. Some of this is due to recurring decisions to fund capital needs that, in some regards (e.g., library) might be considered one-time, but in others (e.g., roads) are likely to be ongoing.
- **Lack of long-range forecasting** – the County does not have a long-range forecast beyond what is budgeted for the current year, which misses opportunities for strategic fiscal planning and hinders clarity of communication of the fiscal health of the agency.
- **Perception gap** – The issues above have led to differing views on the fiscal condition of the County’s General Fund, with limited visibility into the structural imbalance that does not focus decision-makers and departments on fiscally sustainable methods to fund operations and service levels.

In summary, there exists a significant variance between revenues and expenditures that clouds the facts of where the agency stands financially and can lead to over-expending available resources if not addressed in a timely manner. That reality, coupled with chronic variances between underestimated revenues and over-appropriated expenditures, is leading to lack of clarity of the General Fund’s financial condition and will require adjustments to budget practices and, ultimately, proposed expenditures and service levels in order for the County to protect its available fiscal resources. This budgeting philosophy needs to be scrutinized to ensure decision makers have realistically conservative information upon which to base important fiscal decisions that translate to providing services and maintaining infrastructure.

Key Recommendations

Our key recommendations are broken down between short-term (within the next 90 days) and long-term (within the next year) as follows:

Short-Term Recommendations

- A. **Adopt a Preliminary FY 2026 General Fund Budget that maintains a minimum amount of reserves** – before June 30, adopt a budget that might require a drawdown of reserves to a minimum level (preferably not less than 10% of annual operating expenditures) under the assumption that an amended budget be adopted not later than September 30, 2025.
- B. **Task the Budget Taskforce to recommend budget strategies in an amended FY 2026 Budget** – task the Budget Taskforce to work with departments to recommend budget reductions that would maintain General Fund reserves on a budget basis at or above 15% of annual operating expenditures (i.e., restoring reserves to the minimum operating reserve policy levels).
- C. **Adopt an Amended FY 2026 General Fund Budget by September 30, 2025** – present an amended budget based on the Budget Taskforce recommendations not later than September 30 and implement the budget strategy reductions accordingly.

Long-Term Recommendations

1. **Recalibrate budget practices** – To improve fiscal discipline and transparency, recalibrate budget practices by aligning revenues and expenditures with historical trends and clearly documenting key assumptions. Avoid persistent over- or under-estimation by setting baseline

budget for FY 2027 based on projected FY 2026 expenditures and further refining if reserve levels fall short. Regularly flag structural imbalances – especially in the General Fund – in a Fund Summary schedule and include comparative budget vs. actual historical data to ensure informed, balanced budgeting across all funds.

2. **Improve presentation of budget information for transparency and communication** - To enhance transparency and strengthen public understanding, budget documents should clearly define and display reserve classifications and provide a full reconciliation of beginning and ending fund balances—emphasizing the portion that is unassigned and available. Differentiating between one-time and ongoing revenues and expenditures is essential to reveal the sustainability of fiscal choices. Finally, all information should be conveyed using plain language to ensure accessibility for both decision-makers and the public.
3. **Develop and implement a long-range financial forecast** – A 5- to 10-year long-range financial forecast should be developed for the General Fund that forecasts revenues and expenditures based on local and regional economic indicators, known and projected personnel costs, pension and OPEB actuarial projections, and that includes clear discussion of the assumptions upon which the forecast is based. Including a dynamic dashboard to see impacts of various assumptions on the long-term trends would also be helpful. The forecast should be developed and presented as part of the deliberations of the FY 2027 budget to inform decision-makers on budget choices and impacts.
4. **Initiate strategic budget conversations** – Align resources with long-term priorities by initiating strategic conversations grounded in the outcomes from the financial forecast. Affirm and/or refine the County’s mission, vision and values, and then develop high-level goals that reflect the fiscal realities. Clearly communicate trade-offs and timelines, and empower staff to translate strategic direction into actionable implementation plans.
5. **Develop and implement a fiscal sustainability plan (FSP)** – In the likelihood that the forecast identifies an ongoing fiscal gap and a potential depletion of reserves, develop budget strategies to address the long-range fiscal gap that seeks to maintain/restore reserves to minimum reserve levels, eliminates the fiscal gap, and takes into consideration the fiscal impact, feasibility and timing of chosen strategies. Engaging community stakeholders in the formulation of the FSP will be informing choices and gaining community support for budget strategies selected.

At the June 9 Board meeting, we will present greater details of the observations and recommendations made herein. We look forward to meeting with you to help inform the Board in its deliberations and ultimate adoption of a FY 2026 budget for the General Fund.

San Benito County Budget Hearings

PUBLIC NOTICE

NOTICE IS HEREBY GIVEN that the **San Benito County Board of Supervisors** will conduct public hearings on the **recommended 2025/2026 fiscal year County Budget** (including the Capital Outlay Budget for capital projects and equipment financed by development impact fees) **and 2025/2026 fiscal year budgets for all County Services Areas beginning on Monday, June 9, 2025, at 9:00 a.m. (or as soon thereafter as the matter may be heard).**

The public hearings may be continued for one or more additional days, not to exceed a total of 14 calendar days, if additional time is required to complete the hearings. Public hearings will be held at the Board of Supervisors Chambers, San Benito County Administration Building, 481 Fourth Street, San Benito County Administration Building, Hollister, California.

On the date, time, and place stated above, or as soon thereafter as the matter may be heard, the Board will conduct a public hearing on the recommended budgets. At the public hearing, the Board of Supervisors will deliberate on the recommended budgets, consider increases and/or decreases to program expenditures and revenues, and tentatively approve or approve the final budgets that will serve as the financial plan for the County and the CSAs for the fiscal year ending June 30, 2026.

Any public member may appear at the hearings noted above and be heard regarding any item in the recommended budgets or for the inclusion of additional items. All proposals for revisions shall be submitted in writing to the Clerk of the Board of Supervisors before the close of the public hearings.

The recommended budget documents are available to members of the public. Pursuant to Government Code Section 29065, et. seq., the recommended 2025/2026 fiscal year budget will be available for public review at the County Administrative Office, 481 Fourth Street, Hollister, California. The recommended budget is also available for viewing on the San Benito County website at www.sanbenitocountyca.gov. For further information, call (831) 636-4000.

Vanessa Delgado, Clerk of the Board
County of San Benito

Dated: May 20, 2025
Publish: May 30, 2025, June 6, 2025
(Pub HF 5/30, 6/6)

Proposal Name	Period 1 Expenses	Period 1 Revenue	Period 1 Surplus/Deficit
(101) General Fund - Sheriff	22,579,577.00	4,723,755.00	(17,855,822.00)
(101) General Fund - Resource Management Agency	12,954,878.00	7,421,912.00	(5,532,966.00)
(101) General Fund - Probation	8,694,375.00	3,514,078.00	(5,180,297.00)
(101) General Fund - Administration Office	45,562,812.00	42,097,045.00	(3,465,767.00)
(101) General Fund - Assessor	4,100,750.00	860,646.00	(3,240,104.00)
(101) General Fund - District Attorney	3,427,191.00	791,907.00	(2,635,284.00)
(101) General Fund - Clerk/Recorder/Elections	3,219,574.00	891,000.00	(2,328,574.00)
(101) General Fund - Library	2,421,146.00	168,728.00	(2,252,418.00)
(101) General Fund Contingency	2,000,000.00	-	(2,000,000.00)
(433) Juvenile Hall Trust Fund	1,678,076.00	250,000.00	(1,428,076.00)
(101) General Fund - County Counsel	2,559,668.00	1,335,342.00	(1,224,326.00)
(101) General Fund - Board of Supervisors	1,219,314.00	-	(1,219,314.00)
(101) General Fund - Agricultural Commissioner	2,166,718.00	1,168,300.00	(998,418.00)
(101) General Fund - Office of Emergency Services	1,715,128.00	723,323.00	(991,805.00)
(101) General Fund - Auditor/Controller	2,373,416.00	1,746,257.00	(627,159.00)
(101) General Fund - Treasurer/Tax Collector/Public Ac	1,291,698.00	870,018.00	(421,680.00)
(423) Sheriff Trust Fund	386,000.00	42,252.00	(343,748.00)
(101) General Fund - Ag Extension	116,386.00	6,978.00	(109,408.00)
(101) General Fund - Veterans Services	171,000.00	62,121.00	(108,879.00)
(101) General Fund - Cannabis	20,000.00	20,287.00	287.00
(306) Risk Management	681,901.00	1,399,374.00	717,473.00
	<u>119,339,608.00</u>	<u>68,093,323.00</u>	<u>(51,246,285.00)</u>

	FY 2022-2023	Fund Balance
	485,865.00	nonspendable prepaid
	487,919.00	restricted Assessor
3,901,982.00	-	restricted PARS - pension
	9,140,342.00	restricted ARPA
3,335,818.00	386,000.00	restricted Sheriff
1,426,132.00	-	restricted Recorder
165,183.00	-	restricted District Attorney
	1,794,856.00	restricted Juvenile Probation
145,429.00	-	restricted Probation
18,000.00	-	restricted pipeline safety initia
8,782,597.00	-	assigned insurance & general
	591,715.00	assigned river city
	1,975,058.00	assigned CIP (Teeter Funds)
	30,384,530.00	unassigned
	6,000,000.00	SJO Benefit fee
	-	balanced GF budget

RESOLUTION NO. 2025-

**RESOLUTION OF THE COUNTY OF SAN BENITO BOARD OF SUPERVISORS
ADOPTING THE FISCAL YEAR JULY 1, 2025, TO JUNE 30, 2026, COUNTY OF
SAN BENITO RECOMMENDED BUDGET**

WHEREAS, in accordance with Sections 29000 through 29065 of the California Government Code, the Board of Supervisors for the County of San Benito seeks to approve the recommended budget, including revisions it deems necessary, as the legal authorization to spend until approval of the adopted budget; and

WHEREAS, on June 09, 2025, the County Administration Office for the County of San Benito submitted the Fiscal Year 2025 – 2026 Recommended Budget for the Board of Supervisors consideration; and

WHEREAS, the Board of Supervisors has reviewed the Recommended Budget and held deliberations on revisions, reductions, and additions to the Recommended Budget; and

WHEREAS, it is now the time to adopt the recommended budget for the County of San Benito for the fiscal year 2025-2026, as modified by the Board of Supervisors during a Public Meeting held on June 09, 2025. The following are made part of the Recommended Budget Resolution:

1. Schedules of Authorized Positions (Exhibit A)
2. Schedule of Fixed Assets (Exhibit B)
3. Schedule of Capital Improvements (Exhibit C)
4. Schedule of Road Improvements (Exhibit D)
5. General Fund Reserve Policy (Exhibit E)

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BENITO THAT:

1. **Recommended Budget.** The recommended budget of the County of San Benito for the fiscal year beginning on July 1, 2025, and ending on June 30, 2026, as submitted to the Board of Supervisors by the County Administrative Officer on June 09, 2025, and as modified during the Board meeting on June 09, 2025, which continued to June ____, 2025 is hereby approved as the legal authorization to spend until approval of the adopted budget in accordance with California Government Code 29064.
2. **Expenditures.** Expenditures of the County of San Benito for the 2025-2026 fiscal year, appropriations to reserves and contingencies, and inter-fund transfers shall be governed and controlled according to the amounts specified in the FY 2025-2026 budget appropriations attached to and made a part of this Recommended Budget resolution. Expenditures shall be controlled at the object level. Major objects of expenditure include (a) Employee Salaries & Benefits, (b) Services & Supplies, (c) Cost Applied, (d) Other Charges, and (e) Fixed Assets.

3. **New Positions & Capital Assets.** Pursuant to Government Code Section 29124, the Schedule of Authorized Positions, Fixed Assets, Capital Improvements and Road Improvements are appropriated and approved by the Board of Supervisors as the spending authority until the adoption of the adopted budget.
4. **June 30, 2025 Year-End Closing Adjustments.** The Auditor-Controller is directed to determine the actual year-end revenues, expenditures, fund balances, and amounts reserved and/or designated by purpose as of June 30, 2025, for each fund. Pursuant to Government Code Section 29125, the Auditor-Controller is authorized and directed to approve transfers and revisions of appropriations with a budget unit to clear any deficits at the object level that exist at the end of the fiscal year except that any transfers from contingencies is subject to approval by the Board of Supervisors. The Auditor-Controller shall report to the Board of Supervisors any amount adjusted as part of the year-end closing process no later than December 1, 2025.
5. **General Fund Reserve.** Pursuant to Government Code section 29086 and 29088, the County can establish a General Reserve during the adoption of the budget. Electing to do so the County will therefore establish a General Fund Reserve as outlined in the General Fund Reserve Policy (Exhibit E). Actual June 30, 2025, year-end fund balances by fund will be determined by the Auditor-Controller. The Auditor-Controller shall report to the Board of Supervisors any amounts adjusted as part of the year-end closing no later than December 1, 2025.
6. **Appropriation for Contingencies.** Contingencies are appropriated in the amount of \$1,223,823 for all funds. The General Fund Contingency will be appropriated at \$1,000,000. Actual June 30, 2025, year-end fund balances by fund will be determined by the Auditor-Controller. The Auditor-Controller shall report to the Board of Supervisors any amounts adjusted as part of the year-end closing no later than December 1, 2025.
7. **Budget Transfers.** Pursuant to Government Code Section 29125, the County Administrative Officer and the Auditor-Controller, jointly, are authorized to approve budget transfers between objects within program budget units in the same fund up to \$50,000. Any transfers from the Salaries and Benefits cost line items regardless of the amount requires approval by the Board of Supervisors.
8. **Budget Quarterly Review.** The County Administrative Office will provide quarterly financial updates, including vacancy rates and vacancy budget savings, to account for the fiscal year's vacancy allocation.
9. **Adopted Budget.** In accordance with Sections 29060 through 29093 of the California Government Code, the Board of Supervisors of the County of San Benito is required to conduct a public hearing on the Recommended Budget by June 20, 2025. On or before September 8 of

each year as the board directs the recommended budget shall be made available to the public. The Board shall later adopt the 2025-2026 fiscal year budget no later than October 2, 2025, and thereafter the County of San Benito Auditor must file a copy of the adopted budget in the format prescribed by the Controller with the Clerk of the Board and the California State Controller in the manner required by law not later than December 1, 2025.

PASSED AND ADOPTED by the San Benito County Board of Supervisors, State of California, at the meeting of said Board held on the _____ day of June 2025.

AYES:

NOES:

ABSENT:


ABSTAIN:

Kollin Kosmicki, Chair
San Benito County Board of Supervisors

ATTEST:
Vanessa Delgado,
Clerk of the Board

APPROVED AS TO LEGAL FORM:
San Benito County Counsel's Office

By: _____



Rebekah Mojica
Deputy County Counsel

COUNTY OF SAN BENITO
SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025-26

DIVISION KEY	POSITION	ADOPTED FY 24/25	AMENDED FY 24/25	UNFUNDED FY 24/25	REQUESTED FY 25/26	REQ UNFUND FY 25/26	RECOMMENDED FY 25/26
Board of Supervisors							
1000	Board of Supervisors						
	County Supervisor	5.00	5.00		5.00		5.00
	Senior Executive Advisor				1.00		1.00
	Total Board of Supervisors	5.00	5.00		6.00		6.00
County Administration Office							
1005	Clerk of the Board						
	Assistant Board Clerk/Senior Board Clerk	1.00	1.00		0.00		0.00
	Senior Board Clerk				1.00		1.00
	Clerk of the Board	1.00	1.00		1.00		1.00
	Total Clerk of the Board	2.00	2.00		2.00		2.00
1010	County Administration Office						
	Deputy County Administrative Officer/Budget Officer	1.00	1.00		0.00		0.00
	Budget Officer	0.00	0.00		1.00		1.00
	County Administrative Officer (CAO)	1.00	1.00		1.00		1.00
	Public Information Officer	1.00	1.00		1.00	1.00	0.00
	Administrative Office Assistant	1.00	1.00		1.00		1.00
	Assistant CAO/Deputy CAO/Asst/Assoc/Senior Admin Analyst	2.00	2.00		0.00	1.00	0.00
	Assistant/Associate/Senior/Principal Administrative Analyst	1.00	1.00		3.00	1.00	2.00
	Executive Assistant to County Administrative Officer	1.00	1.00		1.00		1.00
	Budget Technician	1.00	1.00		1.00		1.00
	Senior Executive Advisor	0.00	1.00		0.00		0.00
	Total County Administration Office	9.00	10.00		9.00	3.00	7.00
1045	Office of Emergency Services						
	Emergency Services Manager	0.50	0.50		0.50		0.50
	Emergency Services Specialist	1.00	1.00		1.00	1.00	0.00
	Staff Analyst -LT	1.00	1.00		1.00	1.00	0.00
	Staff Analyst/Emergency Services Specialist	1.00	1.00		1.00		1.00
	Total Office of Emergency Services	3.50	3.50		3.50	2.00	1.50

COUNTY OF SAN BENITO
SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025-26

DIVISION KEY	POSITION	ADOPTED FY 24/25	AMENDED FY 24/25	UNFUNDED FY 24/25	REQUESTED FY 25/26	REQ UNFUND FY 25/26	RECOMMENDED FY 25/26
1065	Information Technology						
	Information Security and Network Manager	1.00	1.00		1.00		1.00
	Network Engineer	1.00	1.00		1.00		1.00
	IT Support Technician I/II/III	4.00	4.00		5.00		5.00
	IT Support Technician I/II/III/IT Analyst I/II/III	1.00	1.00		0.00		0.00
	IT Analyst I/II/III	1.00	1.00		1.00	1.00	0.00
	Information Technology Manager	1.00	1.00		1.00		1.00
	Total Information Technology	9.00	9.00		9.00	1.00	8.00
1080	Human Resources						
	Deputy CAO/HR Manager/Management Analyst I/II/III	1.00	1.00		0.00		0.00
	Deputy County Administrative Officer	0.00	0.00		1.00		1.00
	Asst/Assoc/Snr Admin Analyst	1.00	1.00		0.00		0.00
	Senior HR Analyst/HR Analyst I/II	2.00	2.00		2.00		2.00
	Risk Safety Specialist	1.00	1.00		1.00	1.00	0.00
	Human Resources Technician	2.00	2.00		2.00		2.00
	Total Human Resources	7.00	7.00		6.00	1.00	5.00
County Administration Office							
2475	Emergency Medical Services						
	Emergency Services Manager	0.50	0.50		0.50		0.50
	Emergency Services Coordinator/Specialist	1.00	1.00		1.00		1.00
	Secretary I/II	1.00	1.00		1.00		1.00
	Total Emergency Medical Services	2.50	2.50		2.50		2.50
3040	Fire						
	Fire Chief		1.00		1.00		1.00
	Total Fire		1.00		1.00		1.00
	Total Administration Office	33.00	35.00		33.00	7.00	27.00

**COUNTY OF SAN BENITO
SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025-26**

DIVISION KEY	POSITION	ADOPTED FY 24/25	AMENDED FY 24/25	UNFUNDED FY 24/25	REQUESTED FY 25/26	REQ UNFUND FY 25/26	RECOMMENDED FY 25/26
Clerk-Recorder-Elections							
1115 Elections							
	County Clerk-Recorder	0.50	0.50		0.50		0.50
	Department Information Systems Coordinator	0.50	0.50		0.00		0.00
	Staff Services Specialist				0.50		0.50
	Deputy Clerk-Recorder I/II/III	0.10	0.10		0.60	0.10	0.00
	Office Assistant II				0.50		0.50
	Chief Deputy County Clerk-Recorder	0.50	0.50		0.50		0.50
	Staff Analyst	0.90	0.90		0.90		0.90
	Senior Deputy Clerk-Recorder	1.25	1.25		0.75	0.75	0.00
	Total Elections	3.75	3.75		4.25	0.85	2.90
1120 Clerk							
	County Clerk-Recorder	0.35	0.35		0.35		0.35
	Department Information Systems Coordinator	0.50	0.50		0.00		0.00
	Deputy Clerk-Recorder I/II/III	1.40	1.40		0.90	0.40	0.50
	Office Assistant II				0.50		0.50
	Chief Deputy County Clerk-Recorder	0.15	0.15		0.15		0.15
	Staff Analyst	0.50	0.50		0.50		0.50
	Senior Deputy Clerk-Recorder	0.50	0.50		0.50		0.50
	Staff Services Specialist				0.50		0.50
	Total Clerk	3.40	3.40		3.40	0.40	3.00
1125 Recorder							
	County Clerk-Recorder	0.15	0.15		0.15		0.15
	Deputy Clerk-Recorder I/II/III	1.50	1.50		1.00	0.50	0.50
	Chief Deputy County Clerk-Recorder	0.35	0.35		0.35		0.35
	Staff Analyst	0.60	0.60		0.60		0.60
	Senior Deputy Clerk-Recorder	1.25	1.25		1.75	1.25	0.50
	Total Recorder	3.85	3.85		3.85	1.75	2.10
	Total Clerk-Recorder-Elections	11.00	11.00		11.50	3.00	8.00

Auditor-Controller

1145 Auditor

**COUNTY OF SAN BENITO
SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025-26**

DIVISION KEY	POSITION	ADOPTED FY 24/25	AMENDED FY 24/25	UNFUNDED FY 24/25	REQUESTED FY 25/26	REQ UNFUND FY 25/26	RECOMMENDED FY 25/26
	Accounting Technician	2.00	2.00		2.00	1.00	1.00
	Auditor-Controller	1.00	1.00		1.00		1.00
	Assistant Auditor	1.00	1.00		1.00		1.00
	Auditor-Accountant I/II/III	5.00	5.00		5.00	1.00	4.00
	Accountant II/Payroll Technician	1.00	1.00		0.00		0.00
	Payroll Technician	1.00	1.00		2.00		2.00
	Accountant II/Property Tax Specialist	1.00	1.00		0.00		0.00

COUNTY OF SAN BENITO
SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025-26

DIVISION KEY	POSITION	ADOPTED FY 24/25	AMENDED FY 24/25	UNFUNDED FY 24/25	REQUESTED FY 25/26	REQ UNFUND FY 25/26	RECOMMENDED FY 25/26
	Accountant II	0.00	0.00		1.00		1.00
	Total Auditor	12.00	12.00		12.00	2.00	10.00
Treasurer-Tax Collector							
	1155 Treasurer						
	Account Clerk I/II/III	0.00	0.00		1.00		1.00
	Deputy Treasurer-Public Administrator I/II/III	1.00	1.00		1.00		1.00
	Chief Deputy Treasurer-Tax Collector	1.00	1.00		1.00		1.00
	Treasurer-Tax Collector-Public Administrator	0.45	0.45		0.45		0.45
	Total Treasurer	2.45	2.45		3.45	0.00	3.45
	1160 Tax Collector						
	Accounting Technician	1.00	1.00		1.00		1.00
	Deputy Tax Collector I/II/III	2.00	2.00		2.00	1.00	1.00
	Treasurer-Tax Collector-Public Administrator	0.55	0.55		0.55		0.55
	Tax Collector Office Manager/Tax Collector Specialist	1.00	1.00		0.00		0.00
	Tax Collector Office Manager	0.00	0.00		1.00		1.00
	Total Tax Collector	4.55	4.55		4.55	1.00	3.55
	Total Treasurer-Tax Collector	7.00	7.00		8.00	1.00	7.00
Assessor							
	1170 Assessor						
	Appraiser I/II/III	6.00	6.00		6.00		6.00
	Assessment Clerk I/II/III	1.00	1.00		1.00		1.00
	Assessment Clerk I/II/III/Accounting Appraiser Technician	1.00	1.00		1.00	1.00	0.00
	Assessment Clerk III/Property Transfer Specialist	1.00	1.00		1.00		1.00
	Assessor	1.00	1.00		1.00		1.00
	Assessor's Office Manager	1.00	1.00		1.00		1.00
	Assistant Assessor	1.00	1.00		1.00		1.00
	Auditor-Appraiser I/II/III	2.00	2.00		2.00		2.00
	Accounting Appraiser Technician	2.00	2.00		2.00		2.00
	Chief Appraiser	1.00	1.00		1.00		1.00
	Computer Mapping Specialist I/II/III	1.00	1.00		1.00		1.00

COUNTY OF SAN BENITO
SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025-26

DIVISION KEY	POSITION	ADOPTED FY 24/25	AMENDED FY 24/25	UNFUNDED FY 24/25	REQUESTED FY 25/26	REQ UNFUND FY 25/26	RECOMMENDED FY 25/26
	Supervising Computer Mapping Specialist	1.00	1.00		1.00		1.00
	Supervising Auditor-Appraiser	1.00	1.00	1.00	1.00	1.00	0.00
	Supervising Appraiser	1.00	1.00	1.00	1.00	1.00	0.00
	Sr. Property Trans. Assessment Tech/Prop. Tax Transfer Spec.	1.00	1.00		0.00		0.00
	Senior Property Transfer Assessment Technician	0.00	0.00		1.00		1.00
	Total Assessor	22.00	22.00	2.00	22.00	3.00	19.00
1075	Geographic Information Systems						
	GIS Tech/Analyst/Coordinator/Manager	2.00	2.00		2.00	1.00	1.00
	Total Geographic Information Systems	2.00	2.00		2.00	1.00	1.00
	Total Assessor & GIS	24.00	24.00	2.00	24.00	4.00	20.00
Sheriff							
1175	Sheriff - Operations						
	Director of Administrative Services	1.00	1.00		1.00		1.00
	Civil Clerk/Multi-Service Officer	1.00	1.00		0.00		0.00
	Multi Service Officer	2.00	2.00		3.00	2.00	1.00
	Sheriff's Sergeant	7.00	6.00		5.00		5.00
	Sheriff's Captains/Lieutenants	2.00	3.00		3.00		3.00
	Undersheriff	1.00	1.00		1.00		1.00
	Sheriff's Deputy	25.00	25.00		23.00		23.00
	Administrative Services Specialist II	1.00	1.00		0.00		0.00
	Sheriff/Coroner	0.50	0.50		0.50		0.50
	Total Sheriff - Operations	40.50	40.50		36.50	2.00	34.50
1190	Sheriff - Grants						
	Administrative Services Specialist II	0.00	0.00		1.00		1.00
	Sheriff's Deputy	0.00	0.00		2.00		2.00
	Sheriff's Sergeant	0.00	0.00		1.00		1.00
	Total Sheriff - Grants	0.00	0.00		4.00		4.00
1180	Sheriff - Communications						
	Multi-Service Officer	1.00	1.00		0.00		0.00
	Total Sheriff - Communications	1.00	1.00		0.00		0.00

**COUNTY OF SAN BENITO
SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025-26**

DIVISION KEY	POSITION	ADOPTED FY 24/25	AMENDED FY 24/25	UNFUNDED FY 24/25	REQUESTED FY 25/26	REQ UNFUND FY 25/26	RECOMMENDED FY 25/26
1195	Sheriff - Corrections						
	Administrative Services Specialist II	0.00	1.00		1.00		1.00
	Sheriff's Captain	1.00	1.00		1.00		1.00
	Correctional Officer I/II or III	29.00	29.00		29.00	4.00	25.00
	Correctional Sergeant	5.00	5.00		5.00		5.00
	Correctional Sergeant/Officer I/II or III	1.00	1.00		1.00		1.00
	Correctional Sergeant/Sheriff's Lieutenant -Correction	1.00	1.00		1.00		1.00
	Civil Clerk/Multi-Service Officer	0.00	0.00		1.00		1.00
	Sheriff's Technician	1.00	1.00		1.00		1.00
	Sheriff/Coroner	0.50	0.50		0.50		0.50
	Total Sheriff - Corrections	38.50	39.50		40.50	4.00	36.50
	Total Sheriff	80.00	81.00		81.00	6.00	75.00
District Attorney							
1205	District Attorney						
	Administrative Services Specialist	1.00	1.00		1.00		1.00
	Assistant District Attorney	1.00	1.00		1.00		1.00
	Deputy District Attorney I/II/III	5.00	5.00		5.00		5.00
	District Attorney	1.00	1.00		1.00		1.00
	DA Investigator I/II	3.00	3.00		3.00		3.00
	Legal Office Supervisor	1.00	1.00		1.00		1.00
	Legal Administrative Assistant I/II	2.00	2.00		2.00	1.00	1.00
	Investigative Assistant	1.00	1.00		1.00		1.00
	Total District Attorney	15.00	15.00		15.00	1.00	14.00
2980	Victim Witness						
	Victim Witness Program Coordinator	1.00	1.00		1.00		1.00
	Victim Advocate I/II	3.00	3.00	1.00	3.00	1.00	2.00
	Total Victim Witness	4.00	4.00	1.00	4.00	1.00	3.00
	Total District Attorney	19.00	19.00	1.00	19.00	2.00	17.00

County Counsel

1210 County Counsel

**COUNTY OF SAN BENITO
SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025-26**

DIVISION KEY	POSITION	ADOPTED FY 24/25	AMENDED FY 24/25	UNFUNDED FY 24/25	REQUESTED FY 25/26	REQ UNFUND FY 25/26	RECOMMENDED FY 25/26
	Assistant County Counsel	1.00	1.00		1.00		1.00
	County Counsel	1.00	1.00	1.00	1.00	1.00	0.00
	Legal Administrative Assistant I/II	1.00	1.00		1.00	1.00	0.00
	Paralegal	1.00	1.00		1.00	1.00	0.00
	Deputy County Counsel I/II/III	4.00	4.00	1.00	4.00	4.00	0.00
	Total County Counsel	8.00	8.00	2.00	8.00	7.00	1.00

COUNTY OF SAN BENITO
SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025-26

DIVISION KEY	POSITION	ADOPTED FY 24/25	AMENDED FY 24/25	UNFUNDED FY 24/25	REQUESTED FY 25/26	REQ UNFUND FY 25/26	RECOMMENDED FY 25/26
Probation							
1215	Probation - Operations						
	Director of Administrative Services/Staff Analyst	1.00	1.00		0.00		0.00
	Director of Administrative Services	0.00	0.00		1.00		1.00
	Assistant Chief Probation Officer	1.00	1.00		1.00		1.00
	Chief Probation Officer	1.00	1.00		1.00		1.00
	Office Assistant I/II/III	4.00	4.00		4.00		4.00
	Secretary II	1.00	1.00		1.00		1.00
	Probation Aide	4.00	4.00		4.00		4.00
	Dep. Prob. Officer Supervising/Probation Program Manager	2.00	2.00		0.00		0.00
	Probation Program Manager	0.00	0.00		2.00		2.00
	Supervising Deputy Probation Officer	2.00	2.00		2.00		2.00
	Deputy Probation Officer	15.00	15.00		15.00		15.00
	Staff Analyst	1.00	1.00		1.00		1.00
	Re-Entry Program Manager	1.00	1.00		1.00		1.00
	Re-Entry Case Manager	1.00	1.00		1.00		1.00
	Administrative Services Specialist	1.00	1.00		1.00		1.00
	Total Probation - Operations	35.00	35.00		35.00		35.00
1220	Probation - Juvenile Hall						
	Office Assistant I/II/III or Secretary I/II	1.00	1.00		0.00		0.00
	Secretary I/II	0.00	0.00		1.00		1.00
	Probation Program Manager/Juvenile Hall Supervisor	1.00	1.00		0.00		0.00
	Probation Program Manager	0.00	0.00		1.00		1.00
	Supervising Deputy Probation Officer	4.00	4.00		4.00		4.00
	Juvenile Institution Officer I/II	9.00	9.00		9.00		9.00
	Probation - Juvenile Hall	15.00	15.00		15.00		15.00
	Total Probation	50.00	50.00		50.00		50.00
Library							
1235	Library						
	County Librarian	1.00	1.00		1.00		1.00
	Deputy County Librarian/Supervising Librarian	1.00	1.00		1.00	1.00	0.00

**COUNTY OF SAN BENITO
SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025-26**

DIVISION KEY	POSITION	ADOPTED FY 24/25	AMENDED FY 24/25	UNFUNDED FY 24/25	REQUESTED FY 25/26	REQ UNFUND FY 25/26	RECOMMENDED FY 25/26
	Librarian I	1.00	1.00		1.00	1.00	0.00
	Librarian I/II	1.00	1.00		0.00		0.00
	Librarian II - LTP	0.50	0.50	0.50	0.50	0.50	0.00
	Library Assistant I/II	2.00	2.00		3.00		3.00
	Library Assistant - LTP	2.00	2.00	1.00	2.00	2.00	0.00
	Library Technician	3.00	3.00		3.00		3.00
	Library Technician -LTP	0.50	0.50		0.50	0.50	0.00
	Total Library	12.00	12.00	1.50	12.00	5.00	7.00
Agricultural Commissioner - Sealer Weights & Measures							
1250/3050 Agricultural Commissioner - Sealer Weights & Measures							
	Ag Biologist-Inspector I/II/III	3.00	3.00		3.00	1.00	2.00
	Ag Biologist-Inspector Senior	3.00	3.00		3.00		3.00
	Ag Biologist-Inspector Supervising	1.00	1.00		1.00		1.00
	Ag Commissioner/Sealer of Weights and Measures (W&M)	1.00	1.00		1.00		1.00
	Deputy Agricultural Commissioner/Sealer W&M	1.00	1.00		1.00		1.00
	Account Clerk I/II	1.00	1.00	1.00	1.00	1.00	0.00
	Staff Services Specialist/Administrative Services Specialist	1.00	1.00		0.00		0.00
	Administrative Services Specialist I/II	0.00	0.00		1.00		1.00
	Total Ag Commissioner - Sealer Weights & Measures	11.00	11.00	1.00	11.00	2.00	9.00

COUNTY OF SAN BENITO
SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025-26

DIVISION KEY	POSITION	ADOPTED FY 24/25	AMENDED FY 24/25	UNFUNDED FY 24/25	REQUESTED FY 25/26	REQ UNFUND FY 25/26	RECOMMENDED FY 25/26
Resource Management Agency (RMA)							
1265	RMA - Building & Planning						
	Director Planning & Building	1.00	1.00		1.00		1.00
	Assistant Director - Building & Planning	1.00	1.00	1.00	1.00	1.00	0.00
	Building Inspector I/II/III/Code Enforcement Officer I/II/III	4.00	4.00	1.00	4.00	1.00	3.00
	Planner - Principal	1.00	1.00		1.00		1.00
	Planner - Associate/Assistant/Senior	4.00	4.00		4.00		4.00
	Staff Services Specialist	1.00	1.00		1.00		1.00
	Permit Technician	1.00	1.00		1.00		1.00
	Senior Permit Technician	1.00	1.00		1.00		1.00
	Chief Building Official	1.00	1.00		1.00	1.00	0.00
	Total Building & Planning	15.00	15.00	2.00	15.00	3.00	12.00
1290	RMA - Building & Grounds Maintenance						
	Facilities & Grounds Manager	1.00	1.00		1.00		1.00
	Custodian Lead	1.00	1.00		1.00		1.00
	Custodian	5.00	5.00		6.00	1.00	4.00
	Building & Grounds Maintenance Worker I/II	3.00	3.00		3.00	1.00	2.00
	Building & Grounds Maintenance Supervisor	1.00	1.00		1.00		1.00
	Total Maintenance	11.00	11.00		12.00	2.00	9.00
1300/1305	Parks & Recreation						
	Work Crew Supervisor	1.20	1.20		2.00		2.00
	Total Parks & Recreation	1.20	1.20		2.00		2.00
1295	RMA - Administration & Engineering						
	Department Fiscal Officer	1.00	1.00		0.00		0.00
	Accounting Manager	0.00	0.00		1.00		1.00
	Accountant I/II/III	1.00	1.00		1.00	1.00	0.00
	Administrator Public Works/Assistant Director PW Engr/Oper	1.00	1.00		0.00		0.00
	Administrator Public Works	0.00	0.00		1.00		1.00
	Administrative Services Specialist I/II	0.00	0.00		1.00		0.00
	Accounting Technician/Staff Services Specialist	1.00	1.00		1.00		1.00

**COUNTY OF SAN BENITO
SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025-26**

DIVISION KEY	POSITION	ADOPTED FY 24/25	AMENDED FY 24/25	UNFUNDED FY 24/25	REQUESTED FY 25/26	REQ UNFUND FY 25/26	RECOMMENDED FY 25/26
	Staff Services Specialist/Account Clerk I/II/III	1.00	1.00		0.00		0.00
	Staff Services Specialist	1.00	1.00		2.00		2.00
	Capital Program Manager	1.00	1.00		1.00		1.00
	Capital Project Manager	1.00	1.00		1.00		1.00
	Assistant RMA Director/Administrative Services Manager	1.00	1.00		0.00		0.00
	Administrative Services Manager	0.00	0.00		1.00		1.00
	Engineer I/II/Senior Engineer	1.00	1.00		0.00		0.00
	Senior Engineer	0.00	0.00		1.00		1.00
	Engineering Technician/Engineer I/II	1.00	1.00		1.00		1.00
	Total RMA - Administration & Engineering	11.00	11.00		12.00		10.00
2010	Road Maintenance						
	Heavy Equipment Mechanic Assistant/I/II/III	2.00	2.00		2.00		2.00
	Public Works Superintendent	1.00	1.00		1.00		1.00
	Road Maintenance Supervisor	3.00	3.00	1.00	3.00	2.00	1.00
	Road Maintenance Worker I/II/III	15.00	15.00	1.00	15.00	1.00	14.00
	Accountant I/II	1.00	1.00		1.00		1.00
	Office Assistant I/II/III				1.00		1.00
	Work Crew Supervisor	1.80	1.80		1.00		1.00
	Total Road Maintenance	23.80	23.80	2.00	24.00	3.00	21.00
Resource Management Agency (RMA)							
3080/3399	County Service Areas & Community Facilities Districts						
	Work Crew Supervisor	1.00	1.00		1.00		1.00
	Staff Services Specialists	1.00	1.00		1.00		1.00
	County Service Area Coordinator	1.00	1.00		1.00		1.00
	Total CSA's and CFD's	3.00	3.00		3.00		3.00
3810	Regional Agency						
	Staff Analyst	1.50	1.50		0.50		0.50
	Staff Services Specialist/Account Clerk I/II/III	0.80	0.80		0.80		0.80
	Integrated Waste Manager	0.50	0.50		0.50		0.50

COUNTY OF SAN BENITO
SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025-26

DIVISION KEY	POSITION	ADOPTED FY 24/25	AMENDED FY 24/25	UNFUNDED FY 24/25	REQUESTED FY 25/26	REQ UNFUND FY 25/26	RECOMMENDED FY 25/26
	Recycling & Resource Recovery Coordinator- LT	0.00	0.00		1.00		0.00
	Recycling & Resource Recovery Coordinator	1.00	1.00		2.00		2.00
	Total Regional Agency	3.80	3.80		4.80		3.80
3800	Landfill Solid Waste Disposal						
	Staff Analyst	0.10	0.10		0.10		0.10
	Staff Services Specialist/Account Clerk I/II/III	0.10	0.10		0.10		0.10
	Integrated Waste Manager	0.40	0.40		0.40		0.40
	Total Landfill	0.60	0.60		0.60		0.60
3883	County Integrated Waste Management						
	Staff Analyst	0.40	0.40		0.40		0.40
	Staff Services Specialist/Account Clerk I/II/III	0.10	0.10		0.10		0.10
	Code Enforcement Officer I/II/III	1.00	1.00		1.00		1.00
	Integrated Waste Manager	0.10	0.10		0.10		0.10
	Total Integrated Waste Management	1.60	1.60		1.60		1.60
	Total Resource Management Agency	71.00	71.00	4.00	75.00	8.00	63.00
Behavioral Health Department							
2520	Mental Health						
	Accountant I/II	0.80	0.80		2.60		3.20
	Accountant III	1.40	1.40		1.30		0.50
	Accounting Technician				1.00		0.00
	Accounting Manager	1.00	1.00		1.00	1.00	0.00
	Behavioral Health Clinical Manager - Spec. Programs	1.00	1.00		0.00		0.00
	Department Information System Coordinator	1.00	1.00		0.00		0.00
	Deputy Director of Behavioral Health	1.00	1.00		1.00		1.00
	Deputy Director of Behavioral Health	0.80	0.80		0.00		0.00
	Executive Secretary	1.00	1.00		1.00		1.00
	Quality Assurance Manager	1.00	1.00		1.00		0.00
	Mobile Crisis Rehabilitation Specialist	4.00	4.00		4.00	2.00	2.00
	Mobile Crisis Mental Health Clinician	2.00	2.00		2.00	2.00	0.00
	Mobile Crisis Clinical Manager	1.00	1.00		1.00	1.00	0.00
	Account Clerk I/II/III	1.00	1.00		0.80		0.80

COUNTY OF SAN BENITO
SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025-26

DIVISION KEY	POSITION	ADOPTED FY 24/25	AMENDED FY 24/25	UNFUNDED FY 24/25	REQUESTED FY 25/26	REQ UNFUND FY 25/26	RECOMMENDED FY 25/26
	Admin. Services Specialist II/Admin. Services Manager	0.80	0.80		0.00		0.00
	Administrative Services Manager				0.50		0.50
	Assistant Director - Behavioral Health	0.80	0.80		0.50		0.50
	Behavioral Health Clinical Supervisor (Manager)	2.00	2.00		3.00		3.00
	Director- Behavioral Health	0.80	0.80		0.50		0.50
	Human Resources Analyst II (Housed in HR)	0.80	0.80		0.00		0.00
	Mental Health Case Manager I/II (Rehab Spec.)	16.00	16.00		17.00		16.00
	Mental Health Case Management Services Manager	2.00	2.00		2.00		2.00
	Mental Health Clinician I/II/III	21.00	21.00		21.00	6.00	15.00
	Mental Health Nurse I/II	3.00	3.00		3.00		3.00
	Office Assistant I/II/III	8.00	8.00		9.00		9.00
	Office Services Supervisor	1.00	1.00		1.00	1.00	0.00
	Quality Improvement Supervisor	4.00	4.00		3.50		3.50
	Staff Analyst	3.00	3.00		3.00		3.00
	Total Mental Health	80.20	80.20		80.70	13.00	64.50
2540	Substance Abuse						
	Office Assistant I/II/III	1.00	1.00		1.00	1.00	0.00
	Accountant I/II	1.20	1.20		0.40		0.80
	Accountant III	0.60	0.60		0.70		0.50
	Account Clerk I/II/III				0.20		0.20
	Deputy Director of Behavioral Health	0.20	0.20		1.00		1.00
	Admin. Services Specialist II/Admin. Services Manager	0.20	0.20		0.00		0.00
	Administrative Services Manager				0.50		0.50
	Assistant Director - Behavioral Health	0.20	0.20		0.50		0.50
	Director- Behavioral Health	0.20	0.20		0.50		0.50
	Mental Health Clinician I/II/III				2.00		2.00
	Quality Improvement Supervisor	1.00	1.00		1.50		1.50
	Human Resources Analyst II (Housed in HR)	0.20	0.20		0.00		0.00
	Substance Abuse/Mental Health Clinician I/II/III	1.00	1.00		1.00	1.00	0.00
	Substance Abuse Counselor	7.00	7.00		8.00		8.00
	Substance Abuse Clinical Supervisor	1.00	1.00		1.00		1.00
	Total Substance Abuse	13.80	13.80		18.30	2.00	16.50
	Total Behavioral Health Department	94.00	94.00		99.00	15.00	81.00

COUNTY OF SAN BENITO
SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025-26

DIVISION KEY	POSITION	ADOPTED FY 24/25	AMENDED FY 24/25	UNFUNDED FY 24/25	REQUESTED FY 25/26	REQ UNFUND FY 25/26	RECOMMENDED FY 25/26
Child Support Services							
2530	Child Support Services						
	Child Support Accounting Specialist	1.00	1.00		1.00		1.00
	Accounting Technician	1.00	1.00	1.00	1.00	1.00	0.00
	Child Support Attorney I/II or III	1.00	1.00	1.00	1.00	1.00	0.00
	Child Support Specialist III	1.00	1.00		1.00		1.00
	Child Support Specialist I/II	6.00	6.00	1.00	6.00	2.00	4.00
	Child Support Supervisor	2.00	2.00		2.00		2.00
	Child Support Branch Manager				1.00		1.00
	Deputy Director Child Support	1.00	1.00		1.00	1.00	0.00
	Total Child Support Services	13.00	13.00	3.00	14.00	5.00	9.00
Health & Human Services Agency							
2285	HHSA Administration						
	Account Clerk I/II/III	2.00	2.00		2.00		2.00
	Accounting Technician/Accountant I/II	4.00	4.00		2.00		2.00
	Accountant I/II				2.00		2.00
	Accountant III	1.00	1.00		0.00		0.00
	Accountant III/Administrative Services Manager				1.00		1.00
	Assistant Director-Health & Human Services Agency	1.00	1.00		1.00		1.00
	Department Fiscal Officer/Administrative Services Manager	1.00	1.00		0.00		0.00
	Department Fiscal Officer/Accounting Manager				1.00		1.00
	Building & Grounds Maintenance Worker I/II	1.00	1.00		1.00		1.00
	Deputy Director- HHSA	4.00	4.00		4.00		4.00
	Director-Health & Human Services	1.00	1.00		1.00		1.00
	Eligibility Supervisor	7.00	7.00		7.00		7.00
	Eligibility Specialist I/II/III	39.00	39.00		39.00		39.00
	Eligibility Specialist I/II or III - LTP 6 Months	6.00	6.00		6.00	6.00	0.00
	Information Technology Support Technician I	1.00	1.00		1.00		1.00
	Integrated Case Worker I/II/III/Social Worker I/II	4.00	4.00		7.00		7.00
	Legal Secretary I/II/Legal Administrative Assistant I/II	1.00	1.00		0.00		0.00
	Legal Administrative Assistant				1.00		1.00
	Office Assistant I/II/III	14.00	14.00		14.00		14.00

**COUNTY OF SAN BENITO
SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025-26**

DIVISION KEY	POSITION	ADOPTED FY 24/25	AMENDED FY 24/25	UNFUNDED FY 24/25	REQUESTED FY 25/26	REQ UNFUND FY 25/26	RECOMMENDED FY 25/26
	Office Services Supervisor	1.00	1.00		1.00		1.00
	Program Manager	2.00	2.00		2.00		2.00
	Social Services Program Manager	2.00	2.00		2.00		2.00
	Screeener	3.00	3.00		3.00		3.00
	Administrative Services Specialist I/II	1.00	1.00		1.00		1.00
	Services Support Assistant	1.00	1.00		1.00		1.00
	Social Worker I/II/III/IV/Social Worker I/II/III/IV (B)	30.00	30.00		24.00	1.00	24.00
	Social Work Supervisor I/II/Social Work Supervisor I/II(B)	6.00	6.00		7.00		7.00
	Executive Secretary	1.00	1.00		1.00	1.00	0.00
	Staff Analyst	4.00	4.00		4.00		4.00
	Staff Services Specialist/Staff Services Analyst I/II				1.00		1.00
	Staff Services Analyst I/II	2.00	2.00		2.00		2.00
	Staff Services Specialist	2.00	2.00		2.00		2.00
	Staff Services Manager	1.00	1.00		1.00		1.00
	Supervising Welfare Fraud Investigator	1.00	1.00		1.00		1.00
	Senior System Support Analyst	1.00	1.00		1.00		1.00
	Total Health and Human Services Administration	145.00	145.00		144.00	8.00	137.00
2360	Public Authority						
	Account Clerk I/II/III	1.00	1.00		1.00		1.00
	Office Assistant I/II/III	1.00	1.00		1.00		1.00
	Employment & Training Supervisor	1.00	1.00		1.00		1.00
	Total Public Authority	3.00	3.00		3.00		3.00
2390-2370	Public Health						
	Accountant I/II	1.00	1.00		1.00		1.00
	Eligibility Specialist I/II /III	1.00	1.00		1.00		1.00
	Emergency Services Specialist	1.00	1.00		1.00		1.00
	Epidemiologist	2.00	2.00		2.00	1.00	1.00
	Health Assistant	1.00	1.00		1.00		1.00
	Health Assistant - LTP	2.00	2.00		2.00	2.00	0.00
	Health Education Associate I/II	9.00	9.00		9.00		9.00
	Health Education Associate I/II - LTP	3.00	3.00		3.00	1.00	2.00
	Office Assistant I/II/III	4.00	4.00		4.00		4.00

COUNTY OF SAN BENITO
SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025-26

DIVISION KEY	POSITION	ADOPTED	AMENDED	UNFUNDED	REQUESTED	REQ UNFUND	RECOMMENDED
		FY 24/25	FY 24/25	FY 24/25	FY 25/26	FY 25/26	FY 25/26
	Office Assistant I/II or III - LTP	1.00	1.00		1.00	1.00	0.00
	Pharmacist	1.00	1.00		1.00		1.00
	Deputy Director- HHSA	1.00	1.00		1.00		1.00
	Public Health Nurse I/II/III/IV	5.60	5.60		5.60	2.00	3.60
	Public Health Nurse I/II/III/IV/Licensed Vocational Nurse- LTP	3.00	3.00		3.00	2.00	1.00
	Public Health Officer	1.00	1.00		1.00		1.00
	Licensed Vocational Nurse	1.00	1.00		1.00		1.00
	Dental Hygienest	1.00	1.00		1.00	0.30	0.70
	Public Health Nursing Manager	1.00	1.00		1.00		1.00
	Program Manager	1.00	1.00		1.00		1.00
	Program Manager/Staff Services Analyst I/II - LTP	1.00	1.00	1.00	1.00	1.00	0.00
	Program Manager/Staff Services Analyst I/II	1.00	1.00		1.00		1.00
	Physical Therapist I/II	1.00	1.00	1.00	1.00	1.00	0.00
	Occupational Therapist I/II	1.00	1.00	1.00	1.00	1.00	0.00
	Administrative Services Specialist	1.00	1.00		1.00		1.00
	Total Public Health	45.60	45.60	3.00	45.60	12.30	33.30
2410	Environmental Health						
	Environmental Health Manager	1.00	1.00		1.00		1.00
	Environmental Health Specialist I/II/III	4.00	4.00		4.00	1.00	3.00
	Office Assistant I/II/III				1.00		1.00
	Secretary I/II	1.00	1.00		0.00		0.00
	Total Environmental Health	6.00	6.00		6.00	1.00	5.00
2555	Community Services & Workforce Development (CSWD)						
	Eligibility Specialist I/II/III	1.00	1.00		1.00		1.00
	Employment & Train Services Counselor I/II/III	2.00	2.00		2.00		2.00
	Employment & Training Supervisor	1.00	1.00		1.00		1.00
	Employment & Training Supervisor/Social Work Supervisor I	1.00	1.00		0.00		0.00
	Social Work Supervisor I				1.00		1.00
	Integrated Case Worker I/II/III/Social Worker I/II	1.00	1.00		0.00		0.00
	Office Assistant I/II/III	1.00	1.00		1.00		1.00
	Program Manager	1.00	1.00		1.00	1.00	0.00

**COUNTY OF SAN BENITO
SCHEDULE OF AUTHORIZED POSITIONS
FISCAL YEAR 2025-26**

DIVISION KEY	POSITION	ADOPTED FY 24/25	AMENDED FY 24/25	UNFUNDED FY 24/25	REQUESTED FY 25/26	REQ UNFUND FY 25/26	RECOMMENDED FY 25/26
	Social Worker I/II	2.00	2.00		4.00		4.00
	Staff Services Specialist	2.00	2.00		2.00		2.00
	Vocational Assistant	1.00	1.00		1.00		1.00
	Total CSWD	<u>13.00</u>	<u>13.00</u>		<u>14.00</u>	<u>1.00</u>	<u>13.00</u>
3030	Migrant Housing Center						
	Migrant Housing Manager	1.00	1.00		1.00		1.00
	Building & Grounds Maintenance Worker I/II	1.00	1.00		1.00		1.00
	Office Assistant I/II/III	1.00	1.00		1.00		1.00
	Total Migrant Housing Center	<u>3.00</u>	<u>3.00</u>		<u>3.00</u>		<u>3.00</u>
	Total Health and Human Services	<u>215.60</u>	<u>215.60</u>	<u>3.00</u>	<u>215.60</u>	<u>22.30</u>	<u>194.30</u>
	Total County Positions	<u>665.60</u>	<u>668.60</u>	<u>17.50</u>	<u>679.10</u>	<u>89.30</u>	<u>584.30</u>
Employment Agreement Agencies*							
Council of Governments							
1090	Council of Governments						
	Administrative Services Specialist I/II	1.00	1.00		1.00		1.00
	Executive Director- COG	1.00	1.00		1.00		1.00
	Heavy Equipment Mechanic I/II or III/Transit Mechanic - COG/LTA	1.00	1.00		1.00		1.00
	Office Assistant I/II	1.00	1.00		1.00		1.00
	Secretary I/II	1.00	1.00		1.00		1.00
	Transportation Planner I/II or III	2.00	2.00		2.00		2.00
	Transportation Plan Manager	1.00	1.00		1.00		1.00
	Council of Governments	<u>8.00</u>	<u>8.00</u>		<u>8.00</u>		<u>8.00</u>
	Council of Governments	<u>8.00</u>	<u>8.00</u>		<u>8.00</u>		<u>8.00</u>
	Total County Positions (including agreement agencies)	<u>673.60</u>	<u>676.60</u>		<u>687.10</u>	<u>89.30</u>	<u>592.30</u>

*Employment Agreement Agencies are defined in this document as agencies that have an agreement with the County of San Benito to provide staff. Council of Governments employees are employees of the County of San Benito but work under the Council of Government's Executive Director and Board of Directors.

COUNTY OF SAN BENITO
FIXED ASSET EQUIPMENT RECOMMENDATION SCHEDULE
FY 2025-2026

FUND	BU	DEPARTMENT/ITEM	Amount	FUNDING SOURCES			Notes
				General Fund	Trust & Other Funds	Other Sources	
101	1047	Disaster Recovery					
		Sheriff's Communication Equipment	\$ 1,850,000	\$ 1,850,000			General Fund - Prior ARPA project
101	1065	Information Technology					
		Equipment other than Computer	\$ 240,000	\$ 240,000			General Fund
101	1175	Sheriff/Operations					
		Automobiles, Trucks, Vans	\$ 77,000		\$ 77,000		Trial Court Security funding
		Equipment other than Computer	\$ 107,000			\$ 107,000	CCP (AB 109 funding)
101	1190	Sheriff's grants					
		Equipment GPS tracker	\$ 6,000	\$ 6,000			General Fund
101	1195	Jail					
		Equipment other than Computer	\$ 33,000		\$ 33,000		Trust
101	1205	District Attorney					
		Automobiles, Trucks, Vans, Electric Vehicle	15,000		\$ 15,000		District Attorney Trust
101	1290	Maintenance					
		Equipment: Tommy Lift for Utility Truck	\$ 12,000	\$ 12,000			General Fund
210	2010	Roads/Maintenance					
		Automobiles, Trucks, Vans (Excavator)	\$ 570,000		\$ 570,000		Road Fund/Road Equipment Impact Fund
221	2285	Health and Human Services					
		Computer Equipment	\$ 41,566		\$ 41,566		HHS Fund
270	3080	CSA Operations					
		Equipment other than Computer	\$ 15,200			\$ 15,200	CSA Funds
271	3399	CFD Administration					
		Equipment other than Computer	\$ 71,442			\$ 71,442	CFD Funds
433	4575	Juvenile Justice Realignment					
		Two Automobiles, Trucks, and Vans for transport	\$ 103,430			\$ 103,430	Cal/AIM Grant
260	3040	CDF - State Fire Contract					
		Automobiles, Trucks, Vans, Fire Apparatus	\$ 400,000		\$ 400,000		Fire Impact Fund
Total Fixed Asset Equipment:			\$ 3,541,638	\$ 2,108,000	\$ 1,136,566	\$ 297,072	

County of San Benito Capital Improvement Program (CIP) Capital Projects - Facilities and Parks FY 25-26 (5/30/25)							
Project Description	Project #	Total Project Cost	FY 2024-25	FY 2025-26			
			\$ (FY 24/25 Spent)	Total Cost Required FY 25/26	Funding Source: General Fund	Funding Source: Non-General Fund	Notes
Proposed Projects FY 25/26 Utilizing General Funds for CIP Facilities Projects							
Sheriffs Dept - Alternate Dispatch Site	PWB-2340	\$ 75,000.00	\$ 35,000.00	\$ 40,000.00	\$ 40,000.00	\$ -	General Fund- ONGOING PROJECT
County Roof Project- Administration Building Roof Replacement	PWB-2125	\$ 200,000.00	\$ -	\$ 200,000.00	\$ 200,000.00	\$ -	General Fund
DA/Probation Building Roof Repair	PWB-2516	\$ 200,000.00	\$ -	\$ 200,000.00	\$ 200,000.00	\$ -	General Fund
TOTAL GENERAL FUNDS NEWLY REQUESTED FOR CIP FACILITY PROJECTS FY 25/26					\$ 440,000.00		
Historical Park-Potable Water	PWB-2343	\$ 100,000.00	\$ 15,000.00	\$ 85,000.00	\$ 85,000.00	\$ -	General Fund
Historical Park- Bathroom	PWB-2215	\$ 750,000.00	\$ 20,000.00	\$ 730,000.00	\$ 730,000.00	\$ -	General Fund
HEAP Transitional Housing - (Phase II)	PWB-2202	\$ 3,459,900.00	\$ 2,241,497.35	\$ 1,218,402.65	\$ 626,542.00	\$ 591,860.65	General Funds = \$626,542 Non-General Fund = \$591,860.65
Veterans Park- Lighting, Resurfacing, Signage and Striping	PWB-2217	\$ 1,077,000.00	\$ 55,347.83	\$ 1,021,652.17	\$ 250,000.00	\$ 771,652.17	General Fund = \$250,000 Park Impact Funds = \$771,652.17
Library- Expansion and Remodel	PWB-2314	\$ 14,850,000.00	\$ 660,000.00	\$ 10,290,000.00	\$ 3,430,000.00	\$ 6,860,000.00	TOTAL PROJECT FUNDS REQD. PERTINENT TO GRANT AGREEMENT: (reducing GF \$1,300,000) General Funds = \$3,650,000 State Grant = \$7,300,000 TOTAL PROJECT COST = \$10,950,000
TOTAL GENERAL FUNDS CARRYOVER FOR CIP FACILITY PROJECTS FROM FY 24/25					\$ 5,121,542.00		
AG Department Building Improvement	PWB-2412	\$ 150,000.00	\$ 100,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	General Fund - State Reimbursement Funds are provided after the County provides the \$50,000 (Maintenance of Effort)
Courthouse Building Improvements	PWB-2513	\$ 10,000,000.00	\$ -	\$ 10,000,000.00	\$ 1,975,058.00	\$ 8,024,942.00	Insurance (estimate) = \$8,024,942; Teeter funds/ General Funds = \$1,975,058
TOTAL GENERAL FUNDS BEING UTILIZED FOR SPECIFIC FACILITY PROJECTS FY 25/26					\$ 2,025,058.00		

Projects in Progress FY 25/26 (proposed non-general fund rollover funds from FY 24/25)		Total Project Cost	\$ (FY 24/25 Spent)	Total Cost Required FY 25/26	Funding Source: General Fund	Funding Source: Non-General Fund	Notes
Public Works Yard- Security Camera System	PWB-2126	\$ 31,000.00	\$ 1,000.00	\$ 30,000.00		\$ 30,000.00	Road Fund- ONGOING PROJECT
Library Kiosk	PWB-2207	\$ 915,000.00	\$ 413,697.00	\$ 501,303.00	\$ -	\$ 501,303.00	300K Library Impact Fee & 499K IMLS Grant & 115K Monterey Peninsula Foundation (Total Non-General Funds)
Chappell Road Remodel	PWB-2119	\$ 819,183.00	\$ 335,000.00	\$ 484,183.00	\$ -	\$ 484,183.00	State Grant (Whole Person Care) = \$569K Alliance Funding = \$250K
CSA 50 - Community gate Dunnville Estate	PWB-2305	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	Funded by CSA 50
Fire Station no.5 (Planning and Design)	PWB-2334	\$ 500,000.00	\$ -	\$ 500,000.00	\$ -	\$ 500,000.00	Fire Department Impact Fees
Chamber Seats Remodeling, Security, and A/V Upgrades	PWB-2354	\$ 305,000.00	\$ 10,000.00	\$ 295,000.00	\$ -	\$ 295,000.00	LATCF; \$25,000 Security upgrades match funds
Old Jail Fire Alarm System Upgrade	PWB-2501	\$ 226,000.00	\$ 26,000.00	\$ 200,000.00	\$ -	\$ 200,000.00	Sheriff's trust fund,Jail Costruction, Admin
Old Jail- Mold Abatement (Underground Drain Repair)	PWB-2132	\$ 211,000.00	\$ 20,000.00	\$ 191,000.00	\$ -	\$ 191,000.00	Sheriff's trust fund
Old Jail Showers Flooring and Repair	PWB-2410	\$ 290,000.00	\$ 35,000.00	\$ 255,000.00	\$ -	\$ 255,000.00	Sheriff's trust fund
Old Jail Sewer Vent Pipe Replacement	PWB-2135	\$ 134,000.00	\$ 50,000.00	\$ 84,000.00	\$ -	\$ 84,000.00	Sheriff's trust fund,Jail Costruction, Admin
Old Jail Sewer/Trash Grinder	PWB-2342	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -	\$ 60,000.00	Sheriff's Inmate Welfare Fund
Sheriff's Lockers For Locker Room	PWB-2324	\$ 26,000.00	\$ -	\$ 26,000.00	\$ -	\$ 26,000.00	Impact Fees
County Roof Project- Sheriff's Training Center Roof Repair and Facility Projects	PWB-2134	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -	\$ 60,000.00	Range Fees
Playground at the County Jail	PWB-2321	\$ 40,000.00	\$ -	\$ 40,000.00	\$ -	\$ 40,000.00	Community Corrections Partnership (CCP)
Old Jail- Roof Replacement and new HVAC System (Design Phase only)	PWB-2312	\$ 200,000.00	\$ -	\$ 200,000.00	\$ -	\$ 200,000.00	Sheriff's trust fund,Jail Costruction, Admin
Old Jail Roof Drain Perimeter Water Catchment System	PWB-2319	\$ 150,000.00	\$ -	\$ 150,000.00	\$ -	\$ 150,000.00	Sheriff's trust fund,Jail Costruction, Admin
Total CIPs in Progress (Non-General Funds)				\$ 3,176,486.00	\$ -	\$ 3,176,486.00	Sheriff projects to be implemented as funding is confirmed with Sheriff's Department

Projects in Progress FY 25/26 (proposed rollover funds from FY 24/25)		Total Project Cost	\$ (FY 24/25 Spent)	Total Cost Required FY 25/26	Funding Source: General Fund	Funding Source: Non-General Fund	Notes
New Non-General Funds (FY 25/26)							
Behavioral Health Department Water Softener Installation	PWB-2511	\$ 48,000.00	\$ -	\$ 48,000.00	\$ -	\$ 48,000.00	B.H. Funds
Security Film for Sheriff office Windows	PWB-2512	\$ 24,000.00	\$ -	\$ 24,000.00	\$ -	\$ 24,000.00	OES Grant
Old Jail Roof Repair	PWB-2514	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	Sheriff's trust fund,Jail Costruction, Admin
New Jail Water Softener System Replacement	PWB-2504	\$ 80,000.00	\$ -	\$ 80,000.00	\$ -	\$ 80,000.00	Sheriff's trust fund,Jail Costruction, Admin
Total New CIPs (Non-General Funds)				\$ 202,000.00	\$ -	\$ 202,000.00	
PARKS (Non-General Fund)							
Historical Park-ADA Upgrades Adjacent to Play Structure	PWB-2344	\$ 50,000.00	\$ -	\$ 50,000.00		\$ 50,000.00	Sunlight Giving
Riverview Regional Park Development (Including Phase 1 parking lot)	PWB-2359	\$ 7,000,000.00	\$ 400,000.00	\$ 6,600,000.00		\$ 6,600,000.00	State Grant = \$2,400,000 + \$750,000 = \$3,150,000 Park Impact Funds = \$3,385,000
Sunnyside Park Development (Park Development Fund)	PWB-2214	\$ 2,200,000.00	\$ 252,369.59	\$ 1,947,630.41		\$ 1,947,630.41	State Grant = \$400,000 Park Impact Funds = \$1,600,000
Veterans Park- Picnic Area Restroom Remodel	PWB-2502	\$ 70,000.00	\$ -	\$ 70,000.00		\$ 70,000.00	Park Impact Funds
Veterans Park- Field Netting	PWB-2439	\$ 45,000.00	\$ -	\$ 45,000.00		\$ 45,000.00	Park Impact Funds
Total CIPs in Progress (previously approved Non-General Funds)				\$ 8,712,630.41	\$ -	\$ 8,712,630.41	

County of San Benito Capital Improvement Program (CIP): Roads & Bridges Costs & Funding - FY 25/26		
FY 2025-26 PROPOSED BUDGET		
Project Description	\$	Funding Source
HBP		
Limekiln Rd Bridge over Pescadero Creek	\$ 4,800,000.00	FHWA (100%)
Hospital Rd Bridge over San Benito River-CON	\$ 10,000.00	RSTP (100%)
Anzar Rd Bridge over San Juan Creek	\$ 2,500,000.00	FHWA (88%) + RSTP (12%)
Union Rd Bridge over San Benito River	\$ 4,500,000.00	FHWA (88%) + TIF (12%)
Panoche Rd Bridge over Tres Pinos Creek	\$ 2,000,000.00	FHWA (88%) + RSTP (12%)
Rocks Rd Bridge over Pinacate Rock Creek	\$ 1,400,000.00	FHWA (100%)
Rosa Morada Rd Bridge over Arroyo Dos Picachos Cr	\$ 2,600,000.00	FHWA (100%)
Panoche Rd Bridge over Tres Pinos Cr - SCOUR	\$ 400,000.00	FHWA (88%) + RSTP (12%)
TOTAL	\$ 18,210,000.00	
CAL OES- Emergency Repairs		
New Idria Road Crossing - Bridge	\$ 3,300,000.00	CAL OES
TOTAL	\$ 3,300,000.00	
Measure G		
Wright Rd - Buena Vista Rd to SR25	\$ 2,900,000.00	M G
Cienega Rd Bridge at Bird Creek Replacement	\$ 3,100,000.00	M G
Carr Ave Bridge Replacement	\$ 3,000,000.00	M G
San Benito St -Nash to Union with intersection control	\$ 200,000.00	M G
McCloskey Road (SR25 to Fairview Road)	\$ 150,000.00	M G
TOTAL	\$ 9,350,000.00	

Senate Bill 1 (SB 1)		
Cole Rd from S Ricardo to N Ricardo to Anzar Rd	\$ 1,800,000.00	SB1
Fairview Rd - Aquistapace Rd to 1000' N of Fallon Rd	\$ 800,000.00	SB1
Fairview Rd - San Felipe Rd to Ludis Ln	\$ 415,000.00	SB1
Salinas Rd (Alameda)- SJ-Hollstr to Missn Vnyrd	\$ -	
F Street - Tres Pinos	\$ -	
TOTAL	\$ 3,015,000.00	
<i>*** (SB 1 fiscal year durations don't coincide with County fiscal year durations)</i>		
Enterprise		
TOTAL	\$ -	
Traffic Impact Fee / Cienega Fund		
Cienega Rd - Mudstone Ranch to Bird Creek	\$ 2,500,000.00	Cienega Fund=\$1.7M + Fed Grant =\$800K
Fairview Rd /Fallon Rd intersection	\$ 2,900,000.00	TIF
TOTAL	\$ 5,400,000.00	
Regional Surface Transportation Program (RSTP)- RSTP funds utilized for Bridge Project Local Cost Share		
TOTAL	\$ -	

County Service Areas (CSA) / Community Facilities District (CFD)		
CSA/CFD capital projects- multiple locations	\$ 1,200,000.00	CSA/CFD FUNDS
TOTAL	\$ 1,200,000.00	
ORD 529 Drain Impact Fee (DIF) Fund		
StormDrain-Fairview Rd-SantanaRch-SantaAnaCrk	\$ 80,000.00	DIF
TOTAL	\$ 80,000.00	
Grant/Regional		
Barrier Rail Replacement - HSIP	\$ 913,600.00	Grant (environ. costs exceed budget, project paused)
TOTAL	\$ 913,600.00	
General Fund/Benefit Fees		
San Juan Canyon Rd - Salinas Rd to 6.4 miles beyond Salinas Rd	\$ -	
Union Rd - SR156 to 3.0 miles beyond SR156	\$ 3,400,000.00	General Fund
Buena Vista Rd/Quien Sabe Rd- Southside Road to SR25		
F Street/3rd Street - Southside Road to SR25		
5th Street/D Street/4th Street - SR25 to SR25		
Bolado Road	\$ -	
Salinas Rd- the Alameda to County Limits	\$ -	
Frazier Lake Rd- Shore Rd to 1.8 miles beyond Shore Road	\$ 2,600,000.00	General Fund
San Juan Hwy Improvements	\$ 1,050,000.00	General Fund
TOTAL	\$ 7,050,000.00	
	\$ 7,050,000.00	Available budget = \$7.05M \$6.05M (FY 24/25 Carryover) + \$1M (FY 25/26 GF)
GRAND TOTAL ALL ROADS AND BRIDGES =		
	\$ 48,518,600.00	

San Benito County Board of Supervisors Fiscal Year 2025-2026 Proposed Budget Policies

These policies are intended to guide staff in developing the annual budget and to provide transparency for the general public.

OPERATING POLICIES

Maximize opportunities to consolidate, collaborate, and cooperate with other agencies to improve service delivery while saving money.

Identify opportunities to provide service delivery while improving efficiencies and saving money.

Increase transparency of the true cost of government by including Cost Plan charges in all General Fund department budgets.

Continue to fund the Actuarial Determined Contribution for Other Post Employment Benefits (OPEB) as determined by the County's Actuary.

Continue to identify areas for evaluation efforts by staff, committees, or consultants to judge the effectiveness and/or efficiency of County services.

Utilize Teeter Fund Excess Cash as a means for general purpose revenues in the General Fund.

Maximize the use of Trust and Special Revenue Funds and other revenue sources (grants, etc.) to support programs and services that would otherwise consume General Fund resources.

Incorporate the Board Priorities and the strategic planning goals, adopted by the Board of Supervisors, by identifying and addressing the goals through the budget process.

The General Fund shall not subsidize the loss of grants programs, State and Federally funded programs, etc. unless authorized by the Board of Supervisors, and notice of any cancellation of these programs, shall be provided to the County Administrative Officer (CAO) immediately upon notice.

Incorporate annual Mello-Roos District or Community Facilities District (CFD) into the County's operating budget, as determined by the Fiscal Impact and Service Level Analysis – Joint CFD, July 2018 report, and as allowed by law.

Incorporate annual Proposition 172 funding into the County's Departmental operating budgets.

HUMAN RESOURCES AND PERSONNEL POLICIES

Work with departments to create succession planning by increasing the availability of experienced employees through training and retention initiatives.

Department Heads shall inform the County Administrative Officer, or designee, of impending employee retirements in all operating budgets in order to plan accordingly.

In the future, any new positions requested by departments, recommended by the County Administration Office, and subsequently approved by the Board of Supervisors during budget hearings will be subject to any meet and confer obligations.

Position Vacancy Budget Policy

To ensure fiscal responsibility and workforce efficiency by managing Full-Time Equivalent (FTE) positions.

- **Vacant Unfunded Positions:** Any positions that are vacant and not funded shall be eliminated from the Schedule of Authorized Positions. These positions may not be retained for future use or rehiring unless funding is identified, and a request is approved by the Board of Supervisors.
- **Vacant Funded Positions:** Any positions that are vacant longer than 120 days shall be submitted with a written request to hire for review by the County Administrative Officer. The authorization to fill a vacant position may be approved or denied by the CAO. If denied, the position may be recommended for deletion at the next budget cycle with approval by the Board of Supervisors. Public Safety "Safety" positions are exempt from this requirement.
- In times of financial difficulty, a hiring chill may be authorized by the Board of Supervisors for implementation by the CAO.

CAPITAL IMPROVEMENT POLICIES

Prioritize and pursue ongoing funding for County Information Technology, network/infrastructure development, operating system applications, cyber-security and maintenance to maximize productivity and personnel cost savings.

Identify infrastructure and equipment needs that are related to new development that can be funded through impact fees.

In the future, will consider adopting a Capital Reserves policy to address infrastructure needs. RMA staff and departments are encouraged to identify one-time revenues as opportunities to increase the Capital Reserves.

RESERVES & CONTINGENCY POLICIES

Maintain a General Fund Operating reserve at 15% of the General Fund Operating Budget.

Maintain a General Fund Emergency Reserve at 5% of the General Fund Operating Budget.

Maintain a General Fund Disaster Recovery Reserve of \$500,000.

Create a Contingency Plan within the Recommended Budget to address unforeseen expenses or revenue reversals each fiscal year.

Retain the Rainy Day Reserve on deposit with Public Agency Retirement Services (PARS) County of San Benito IRC 115 Irrevocable Trust.

Review Cycle:

This policy shall be reviewed annually to ensure alignment with operational needs and financial conditions.

RESOLUTION NO. 2025-_____

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF SAN BENITO TO ADOPT THE GANN LIMIT FOR
FISCAL YEAR 2025-2026**

RESOLVED, by the Board of Supervisors of the County of San Benito, California, as follows:

WHEREAS, in November of 1979, the California electorate adopted Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called the “Gann Limits,” for public agencies, including California counties; and,

WHEREAS, the County must establish a projected Gann Limit for the 2025-2026 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law; and,

WHEREAS, County staff has calculated the GANN limit and found it to be as indicated in the attached “Attachment A”.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of the County of San Benito does provide public notice that the attached calculations and documentation of the Gann Limit for the 2025-2026 fiscal year, as set forth in Attachment A, are made in accordance with applicable constitutional and statutory law, and hereby recognizes the appropriations limit for the 2025-2026 fiscal year; and,

BE IT FURTHER RESOLVED that the Board of Supervisors does hereby declare that the appropriations in the Budget for the 2025-2026 fiscal year does not exceed the limitations imposed by Proposition 4; and,

BE IT FURTHER RESOLVED that the Board of Supervisors provides notice that copies of this resolution, along with the appropriate attachments, are available to citizens of the County on the County’s website www.sanbenitocountyca.gov and upon request;

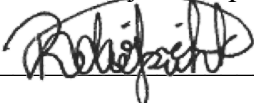
PASSED AND ADOPTED by the San Benito County Board of Supervisors, State of California, at the meeting of said Board held on the ____ day of June, 2025, by the following vote:

AYES: SUPERVISORS
NOES: SUPERVISORS
ABSTAIN: SUPERVISORS
ABSENT: SUPERVISORS

BY: _____
Kollin Kosmicki
Chair of San Benito County Board of Supervisors

APPROVED AS TO LEGAL FORM:
Rebekah Mojica, Deputy County Counsel

ATTEST:
Vanessa Delgado, Clerk of the Board



Attachment A

County of San Benito
Gann Appropriations Limit
For the year ended June 30, 2025

GANN Limit for the fiscal year ended June 30, 2025		\$51,588,600
Per Capita Personal Income Factor	1.0644	
Population Change Factor	1.0019	
GANN Limit Increase Factor	1.06642236	1.06642236

GANN Limit for fiscal year ended June 30, 2025 **\$55,015,237**

Price Factor: Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2025-26 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2025-26	6.44

FISCAL YEAR 2025-26

Attachment B

Annual Percent Change in Population Minus Exclusions*

January 1, 2024 to January 1, 2025 and Total Population January 1, 2025

City	County	Percent Change 24- 25	Population Minus Exclusions 1-1-24	Population Minus Exclusions 1- 1-25	Total Population 1-1- 25
Hollister City	San Benito	0.51	43,272	43,492	43,492
San Juan Bautista City	San Benito	-0.81	2,095	2,078	2,078
Unincorporated	San Benito	0.50	21,147	21,252	21,252
Incorporated	San Benito	0.45	45,367	45,570	45,570
County Total		0.19	66,514	66,822	66,822

STATE APPROPRIATIONS LIMIT

**State Subventions Pursuant to Government Code Section
7903**

**Allocations to Counties for Fiscal Year 2025-26
(Dollars in Millions)**

County	Amount
Sacramento County	372.5
San Benito County	13.7

Budget Appropriations
Fiscal Year 2024 - 2025

GANN Limit for Fiscal Year 2024-2025 (from previous page) **\$55,015,237**

Estimated Non-Departmental Revenues Subject to GANN Limitation

Taxes	31,657,309	
State Subventions	13,700,000	
Licenses, Permits & Franchises	570,000	
Fines, Forfeitures & Penalties	479,894	
State & Federal Aid	5,682,925	
Miscellaneous Revenue	89,000	
Estimated Proceeds Subject to Limitation:	52,179,128	52,179,128
Estimated 2023-2024 Amount "Under" Limitation:		\$2,836,109



San Benito County – Independent General Fund Budget Analysis of FY 2025-26 Proposed Budget

Steve Toler and Matt Stark

June 9, 2025

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

Overview

 Purpose of engagement

 Key observations

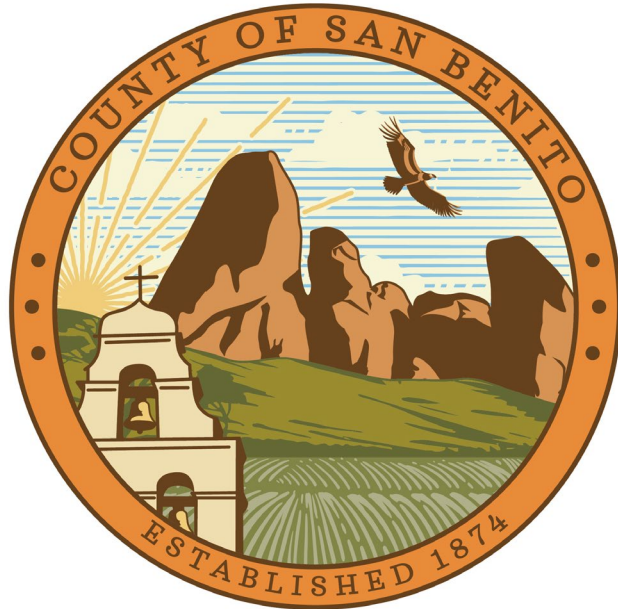
 Preliminary analyses

 Recommendations

 Next steps

Purpose and context of our analysis

Purpose of this engagement



Independent review of the FY 2025–26 proposed General Fund budget

Factual, objective analysis of the fiscal condition of the County's General Fund, including:

- General Fund revenue and expenditure projections
- Reserve levels and classifications
- Budget structure and assumptions
- Long-term fiscal sustainability

Project background

**Key
concerns
expressed
before start
of the
project**



The accuracy of revenue and expenditure assumptions



The clarity and sufficiency of reserve balances



Long-term sustainability of the County's fiscal plan

Project approach

• Phase 1: Project Launch

- Conducted launch meeting with County leadership
- Conducted initial meeting with Ad Hoc Budget Committee members
- Submitted document/data request

• Phase 2: Information Gathering

- Reviewed prior budgets, financials, and policies
- Reviewed fund balance reserves analyses
- Reviewed proposed FY 2025-26 budget
- Interviewed CAO, Budget and Auditor staff
- Identified key revenue/expenditure assumptions

• Phase 3: Technical Analysis

- Evaluated revenue projections
- Reviewed expenditure trends
- Analyzed reserve use and projected available balances
- Flagged risks and inconsistencies

• Phase 4: Reporting

- Drafted observations and recommendations
- Reviewed with County staff
- Presenting to Board of Supervisors today

Framework – What is the purpose of a budget?



Policy Document

- Defines priorities and trade-offs adopted by the Board to allocate limited public resources



Financial Plan

- Projects revenues and expenditures to ensure fiscal responsibility and sustainability



Operational Guidance

- Directs departments on what services to deliver, at what levels, and with what resources



Communication Tool

- Explains County's financial condition and choices to elected officials, staff, and the public

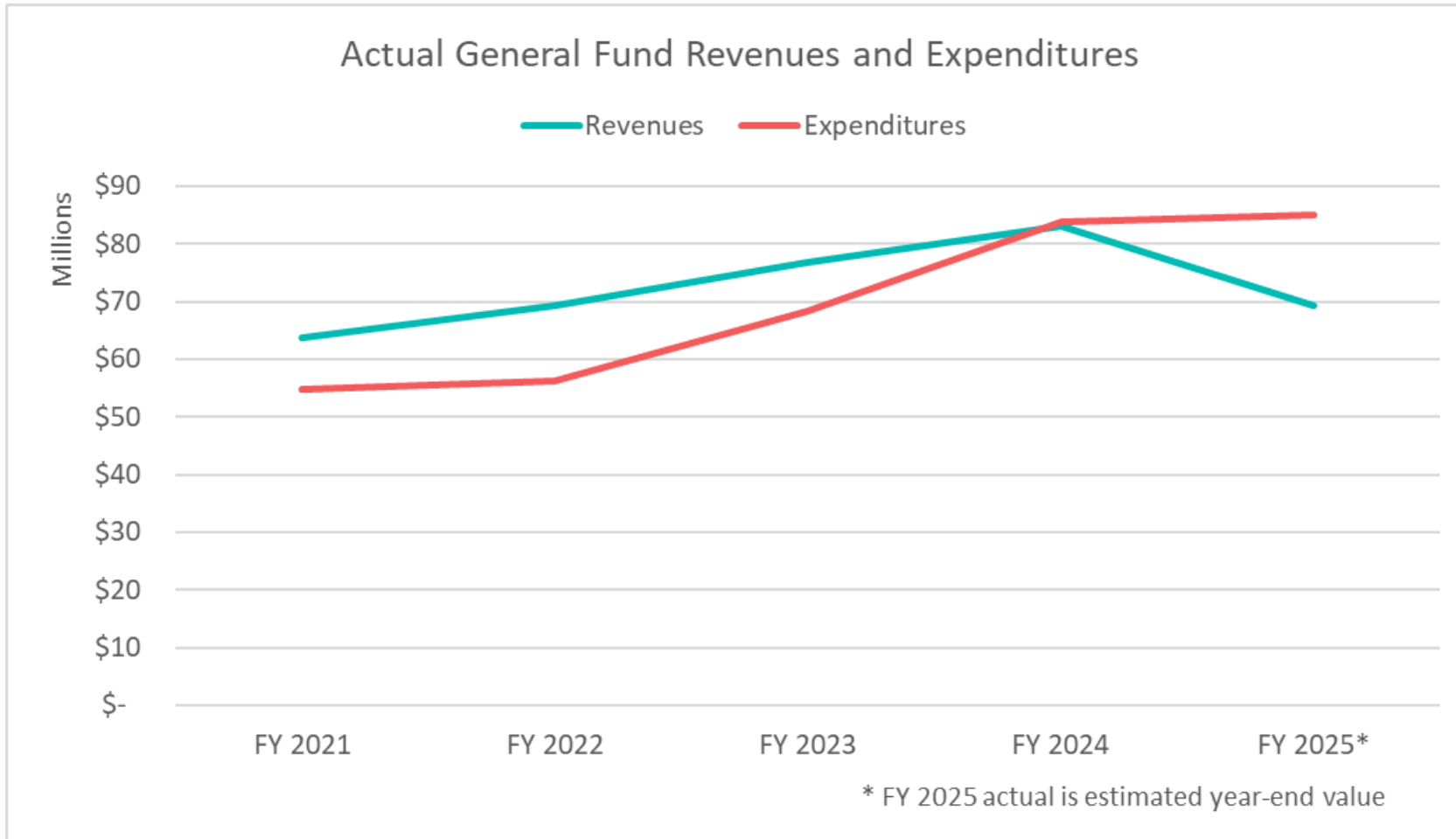


Legal Framework

- Formally authorizes spending limits/appropriations for the fiscal year

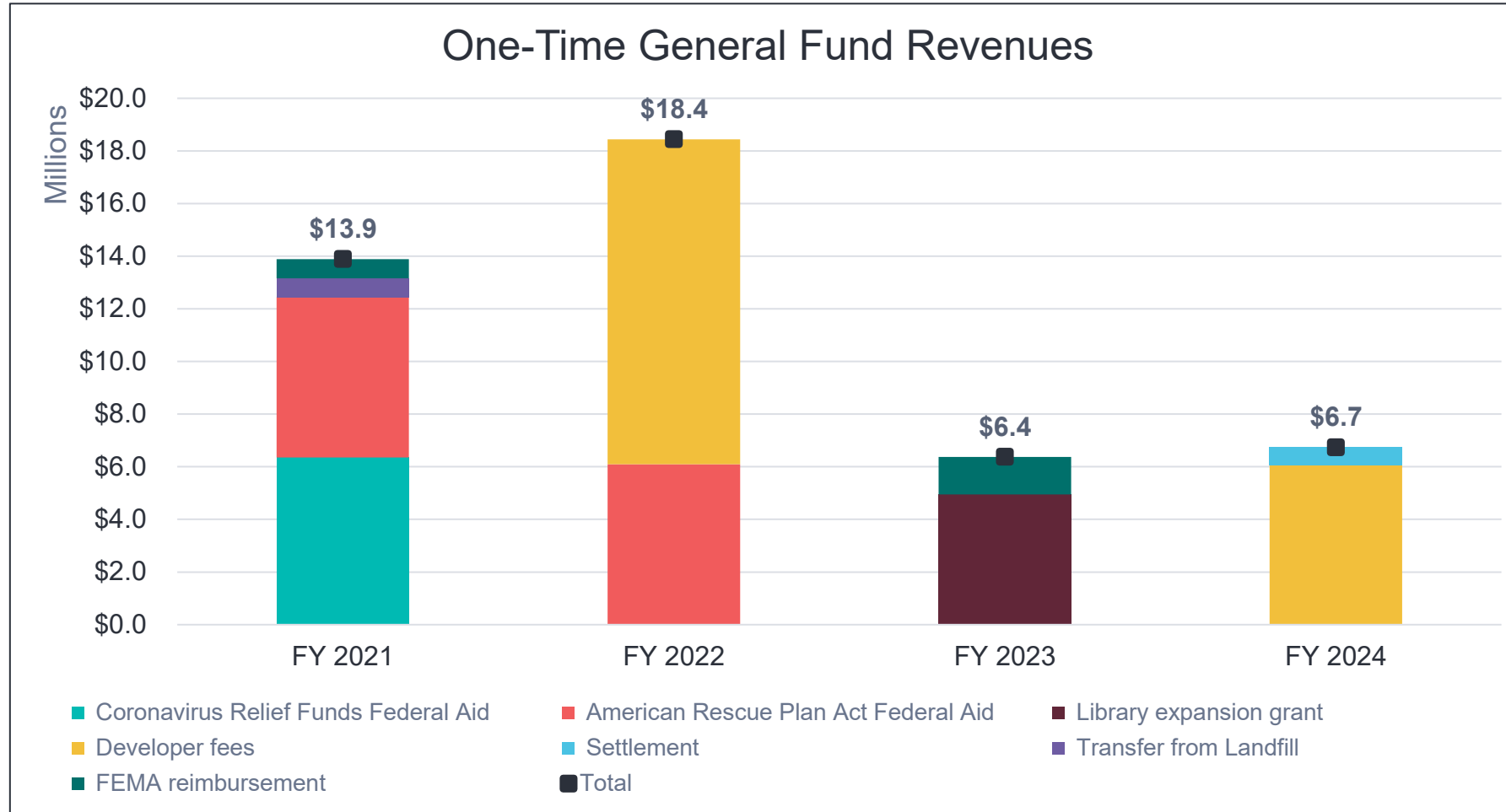
**How did we
get here?**

Historical Revenues and Expenditures



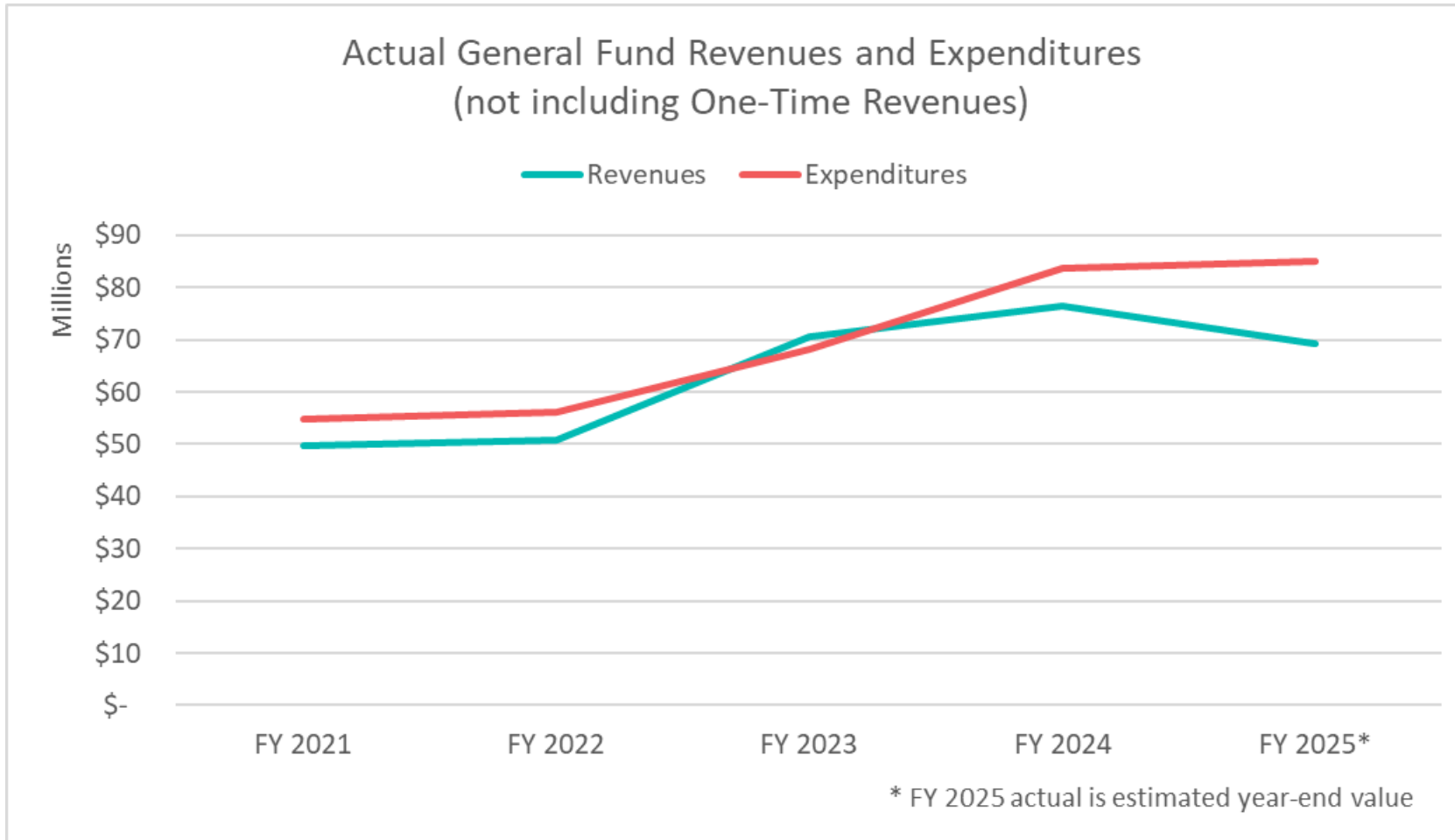
- On an actual basis since FY 2021, General Fund revenues have exceeded expenditures
- One-time revenues such as grants (e.g., ARPA), developer fees and insurance recovery helped buffer the trend
- Expenditures began to grow significantly in FY 2023

One-Time Revenues Masked Operating Trends



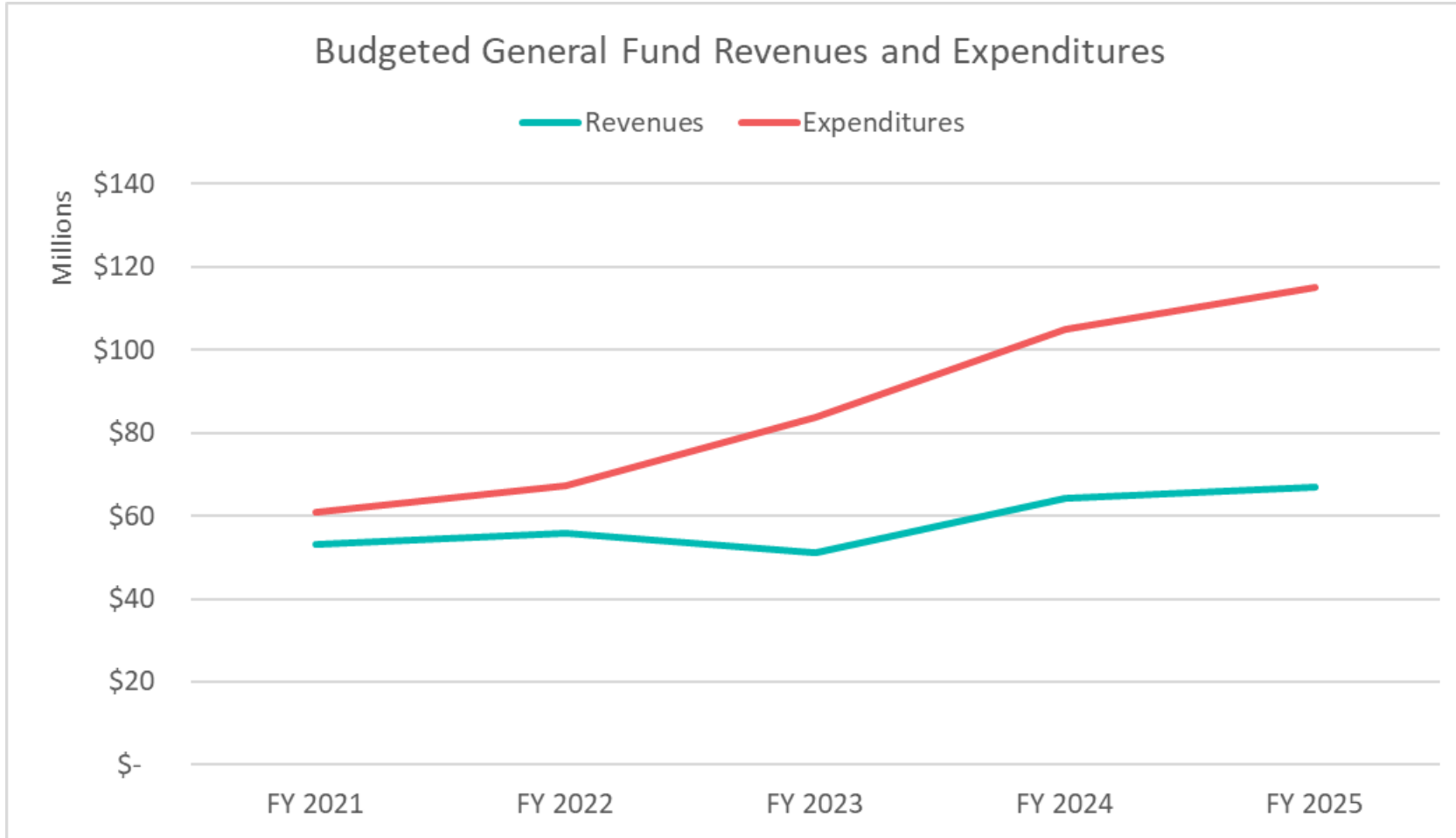
- Pandemic relief funds (Coronavirus Relief, ARPA) played a significant role in recovery revenues for FY 2021 and 2022
- Developer fees for significant development projects buffered FY 2022 and again in FY 2024

Adjusted Revenues and Expenditures



- Excluding those one-time revenues, the trend of historical revenues and expenditures paints a different picture
- Instead, in three of the last four fiscal years, the County would have operated in a deficit (drawdown of reserves)

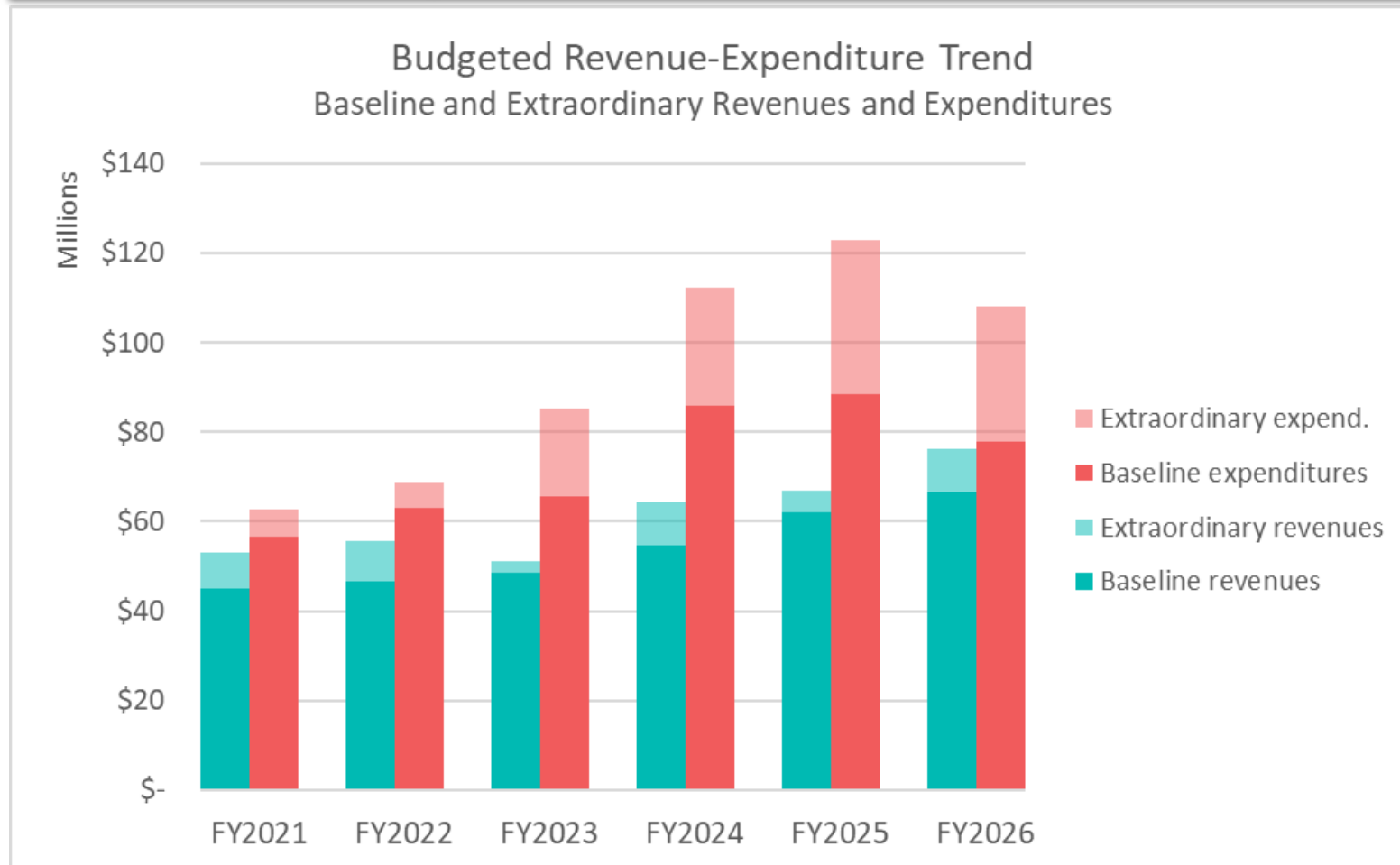
Budgeting for a Deficit



- The County has enacted a plan (a budget) for a deficit – or a draw down of available reserves – each year during that time
- The gap significantly widened in FY 2023, and by FY 2025 the County budgeted for a drawdown of reserves exceeding \$50 million

Perspectives on Funding Operations and Capital

Budgeted Revenues and Expenditures

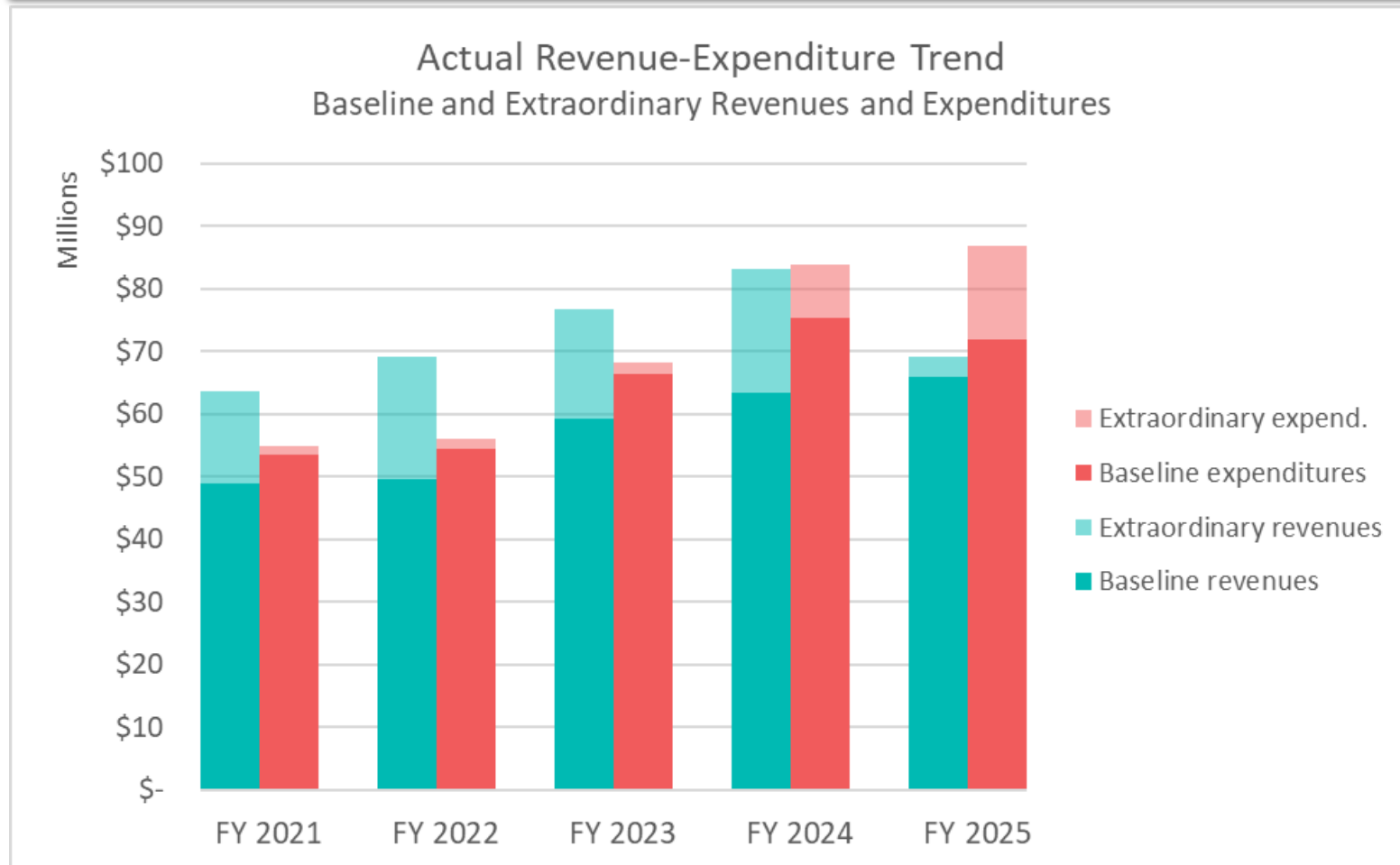


- Adopted budgets have included a significant imbalance of appropriations over expected revenues
- Gaps exist for baseline revenue/expenditure and also for one-time adjustments
- Baseline proposed budget for FY 2026 includes an operating deficit of ~ \$11.2 million

Note: Baseline revenues exclude fed/state grants, disaster relief, mitigation/developer fees and insurance recoveries; baseline expenditures exclude transfers/contributions for capital infrastructure projects and other one-time transfers

Perspectives on Funding Operations and Capital

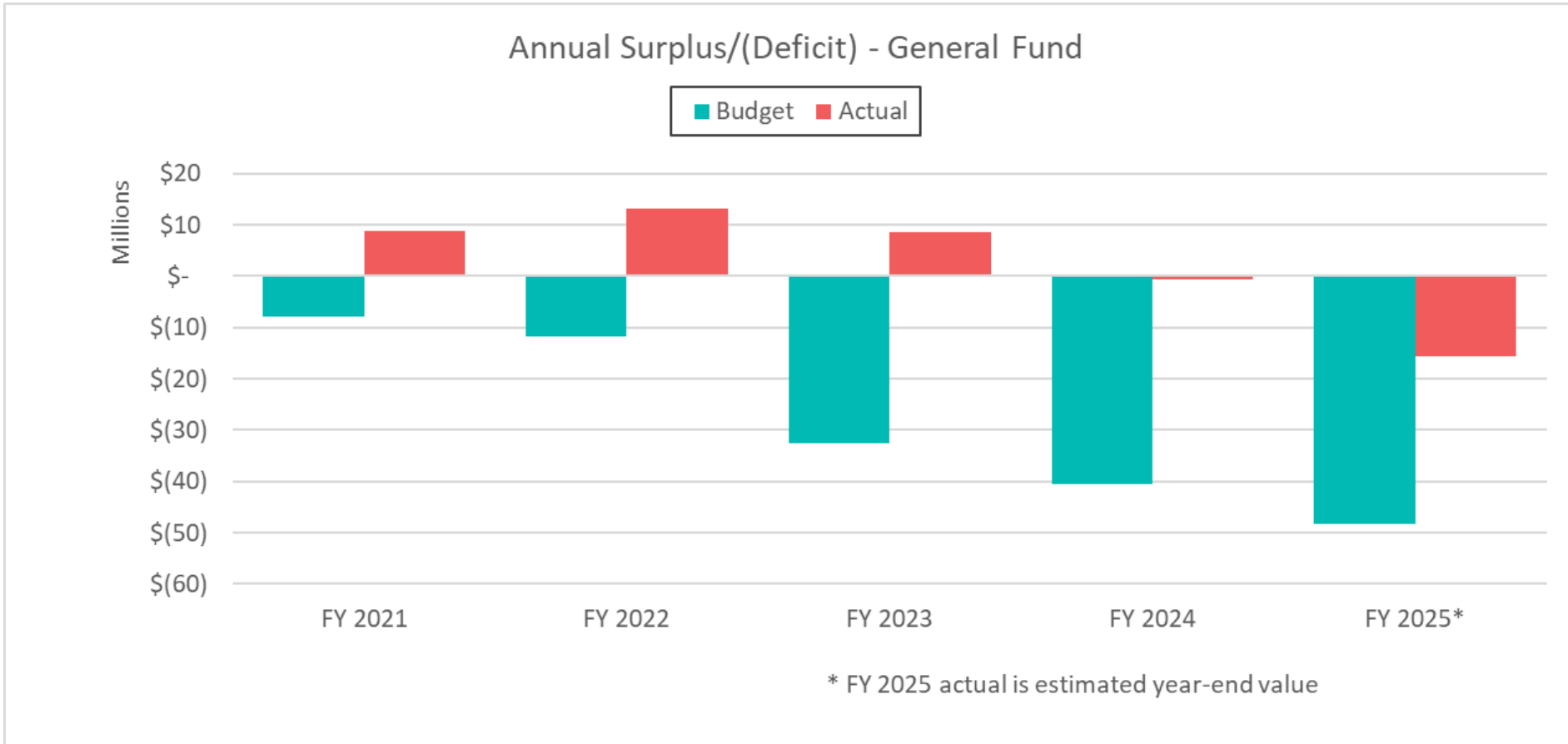
Actual Revenues and Expenditures



- Prior year spending incorporated Board’s decisions to draw down reserves to fund a combination of one-time and (potentially) ongoing capital projects
- Actual baseline spending exceeds baseline revenues between \$4.5 to \$11.9 million annually
- Realistic view of ongoing unfunded or underfunded capital needs is necessary

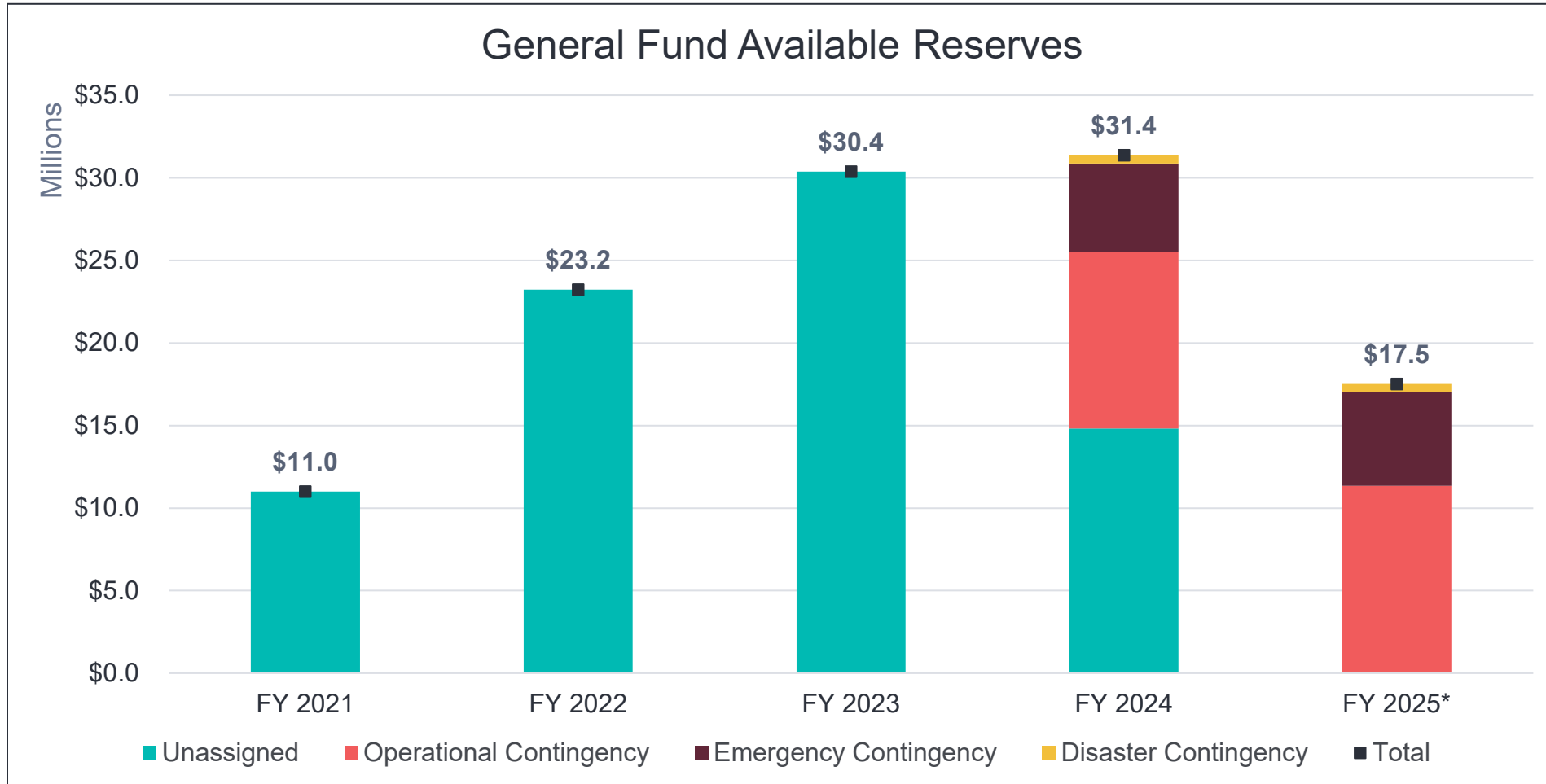
Note: Baseline revenues exclude fed/state grants, disaster relief, mitigation/developer fees and insurance recoveries; baseline expenditures exclude transfers/contributions for capital infrastructure projects and other one-time transfers

Surplus/Deficit – Budget and Actual



- The tide began to turn in FY 2024, when the annual surplus became a deficit
- The County is projected to end FY 2025 with a deficit (draw down of reserves) of around \$18 million

Impact on Available Reserves



- The combination of one-time revenues and expenditure savings (including deferred capital transfers) have led to General Fund reserves growing
- If FY 2025 ends with the projected deficit of nearly \$18 million, reserves will be drawn down to \$17.5 million, with all unassigned reserves depleted

Key observations

Key Observations

Understanding and use of reserves

Budget practices and trends

Reserve depletion trajectory

Lack of long-range forecasting

Perception gap

Understanding and use of reserves

Misunderstanding or confusion regarding available reserves

Lack of clarity among stakeholders and decision-makers

Miscommunication risk of what available reserves truly represent

Nonspendable

- Prepaid expenses

Restricted

- SCAPAP
- Pension
- ARPA (unspent)
- Public protection programs (e.g., Sheriff, Recorder, Juvenile probation, etc)

Committed

- Capital improvement projects

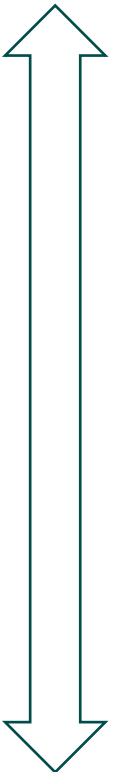
Assigned

- Insurance and general liability
- River City
- Contingencies
 - Operating
 - Emergency
 - Disaster

Unassigned

- Fully available and discretionary

Most restrictive



Least restrictive

Distinction of General Fund reserve types (GASB 54)

Nonspendable	Resources not in spendable form (e.g., inventories, prepaid items) or legally required to remain intact (e.g., principal of endowments).
Restricted	Resources constrained by external parties (e.g., creditors, grantors, laws, or regulations) for specific purposes.
Committed	Resources constrained by formal action of the Board, requiring the same action to remove or modify the constraint.
Assigned	Resources intended for specific purposes, as designated by the government's authorized officials (e.g., Board, CAO, Auditor/Controller), typically with proper delegation of authority from the Board
Unassigned	Residual resources available for any purpose; only the General Fund can report a positive unassigned fund balance.

Distinction of General Fund reserve types

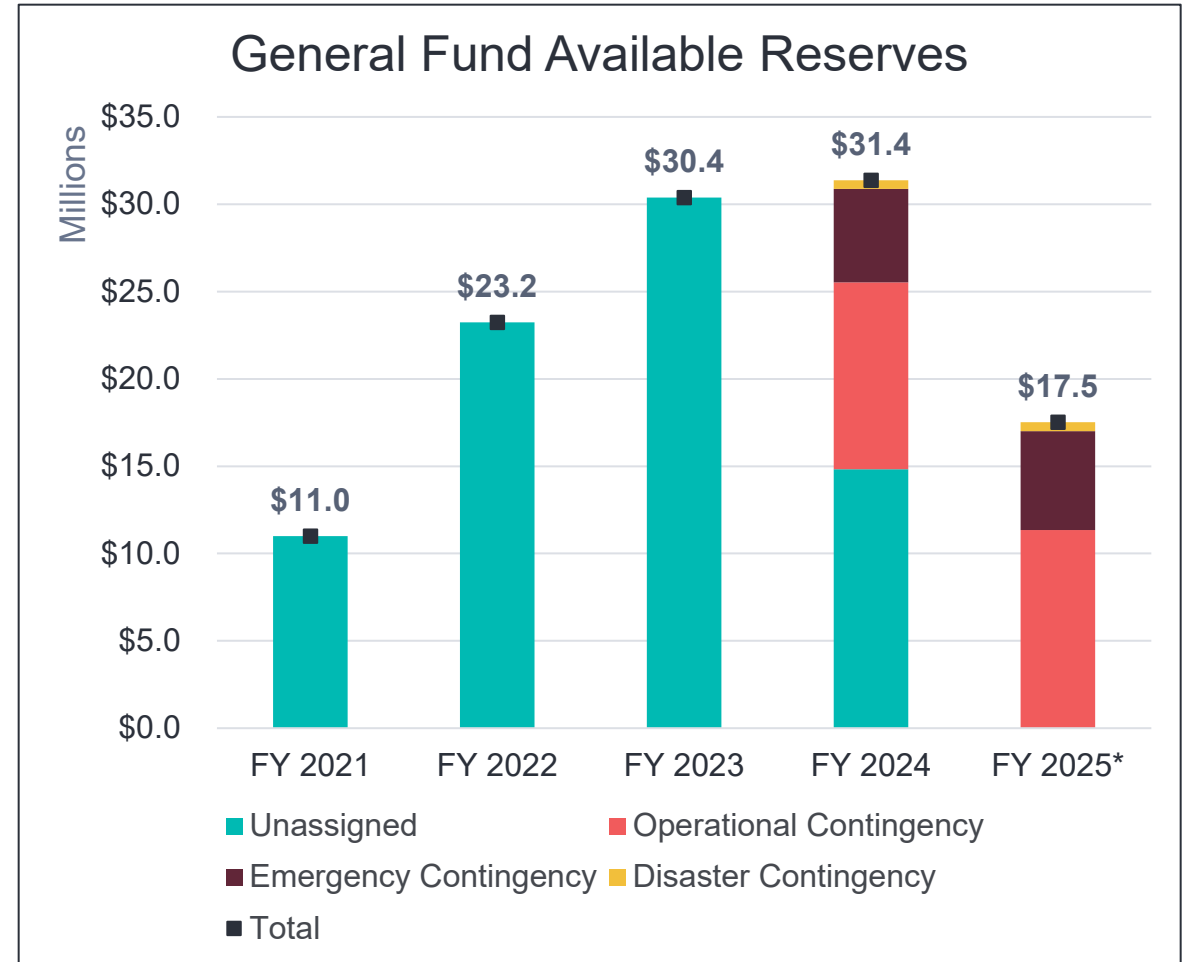
Fund Balance Type	What It Means for Government	Household Analogy
Nonspendable	Money that exists but can't be spent	Your pantry full of food or a pre-paid annual gym membership — you have it, but can't spend it again.
Restricted	Legally locked for specific purposes	A college savings account or mortgage escrow account — it can only be used for that purpose, not for groceries or gas.
Committed	Set aside by formal decision (e.g., Board)	A home renovation fund you and your spouse/partner agreed on — can only be used if both agree to change it.
Assigned	Intended for a purpose, but can be redirected	Setting aside money for a vacation — you plan to use it for travel, but could use it for car repairs if needed.
Unassigned	Fully flexible savings or cushion	Your emergency fund or checking account balance — available for any household need, planned or unexpected.

Minimum Reserve Policies for General Fund

Reserve	% or \$
Operating Reserve	15% of operating budget
Emergency Reserve	5% of operating budget
Disaster Reserve	\$500,000

Note: County was enacting a 4-year plan to achieve these levels by FY 2026

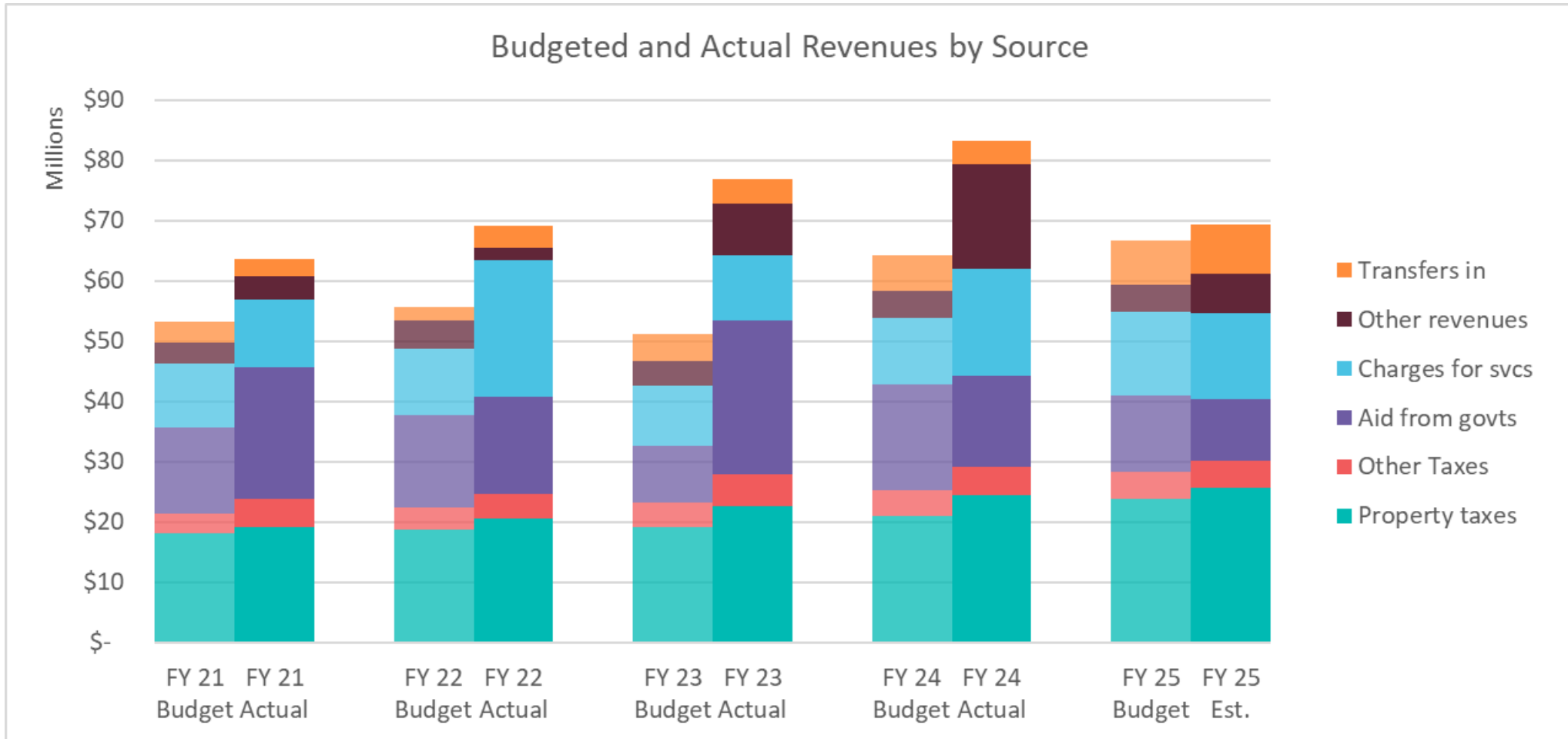
GFOA standard recommendation for General Fund minimum reserves is two months (~17%) of annual operating expenditures plus recurring transfers



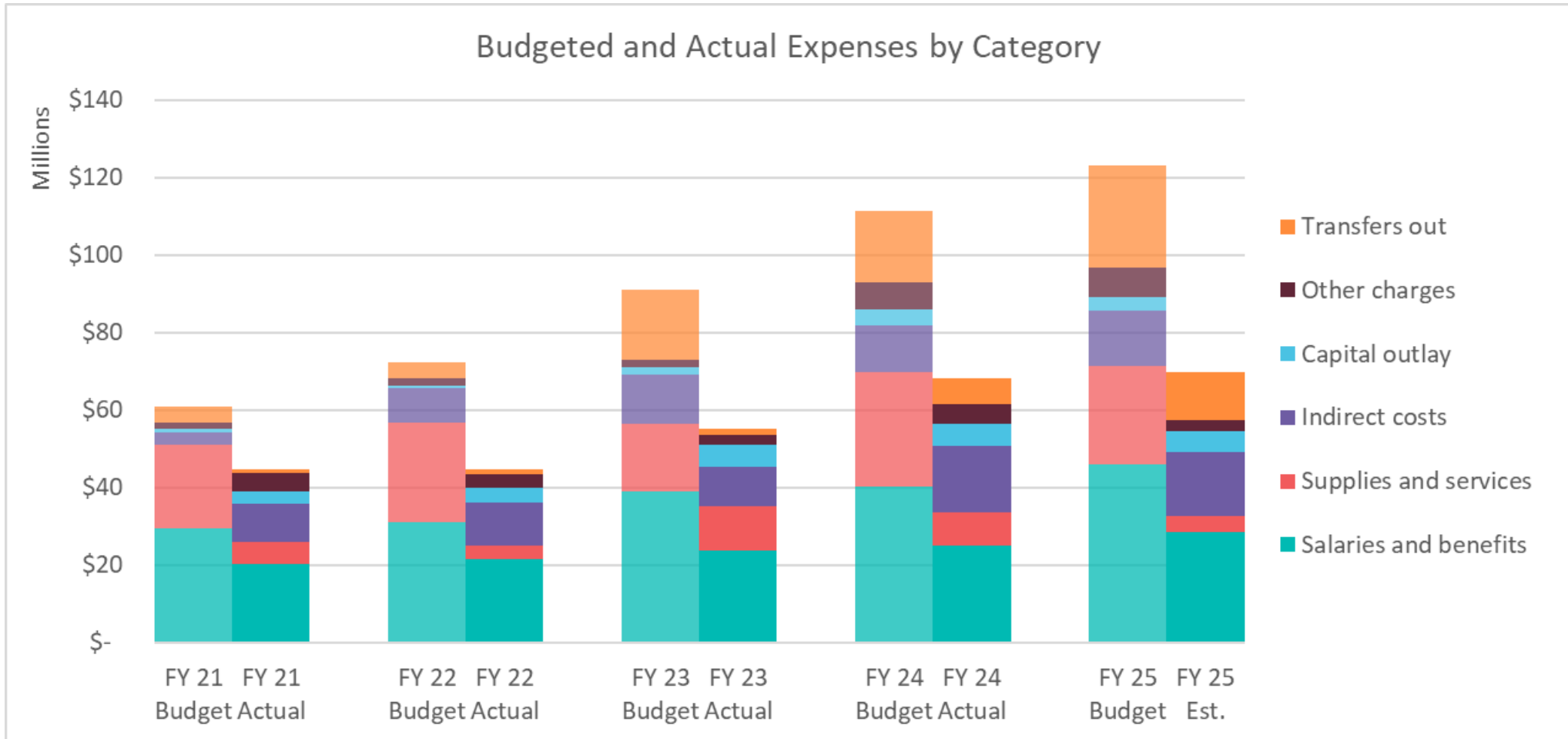
Budget practices and trends

- Conservative revenue and expenditure estimates
 - Revenues actual > budgeted by 20% to 50%
 - Expenditures budgeted > actual by 10% to 25%
- Budgets based on growth from prior year budget, not actual trends
 - Revenues – based on prior year budget not actual collection trends
 - Expenditures – incrementalism (increase based on prior year budget)
- Incremental budgeting drives spending increases without historic context
- Resource variances misrepresent fiscal reality, fueling confusion
- Lack of clear view of annual surplus/deficit or reserve impacts
- Current proposed budget shaped amid leadership transitions and interim appointments in key roles

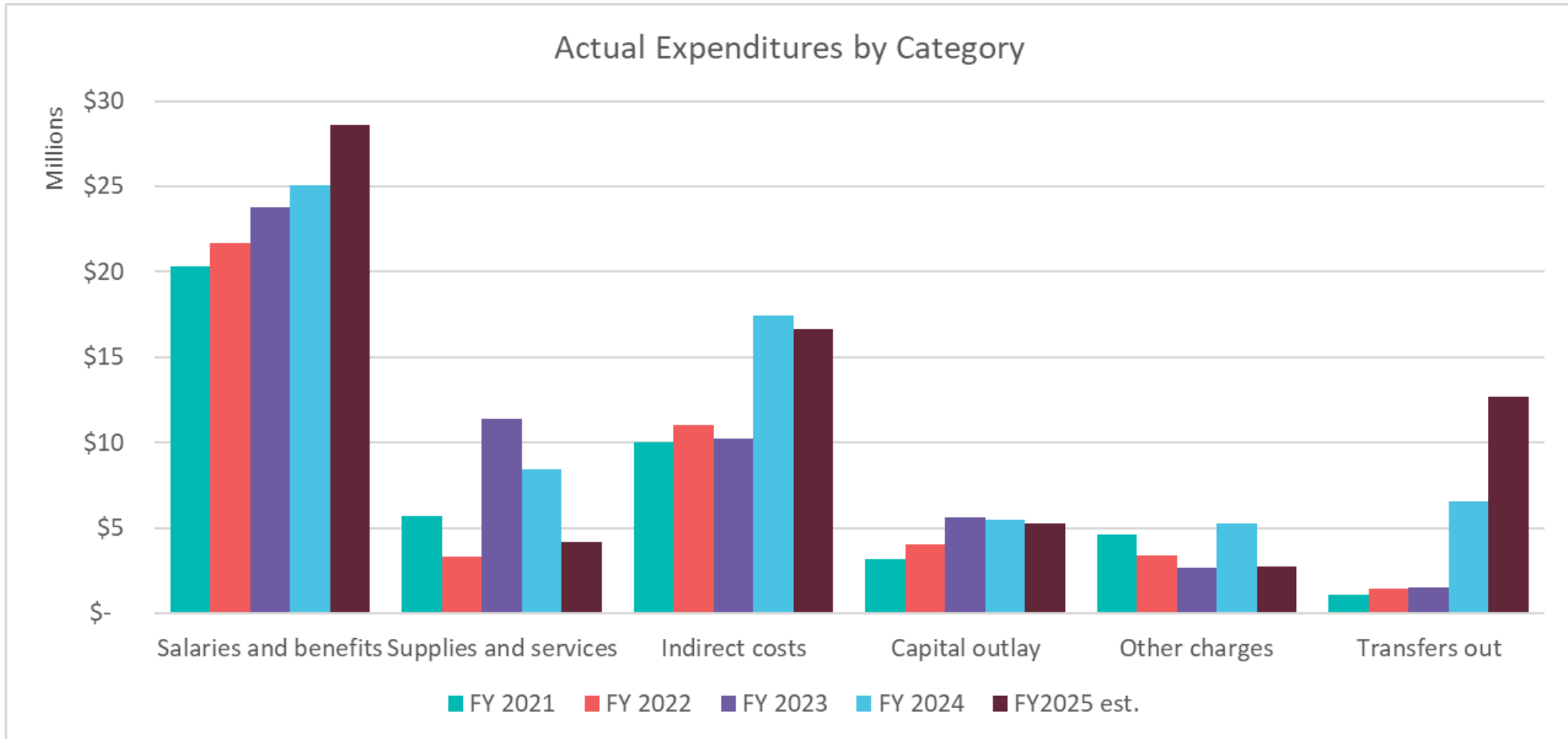
Historical Revenues – Budget vs. Actual



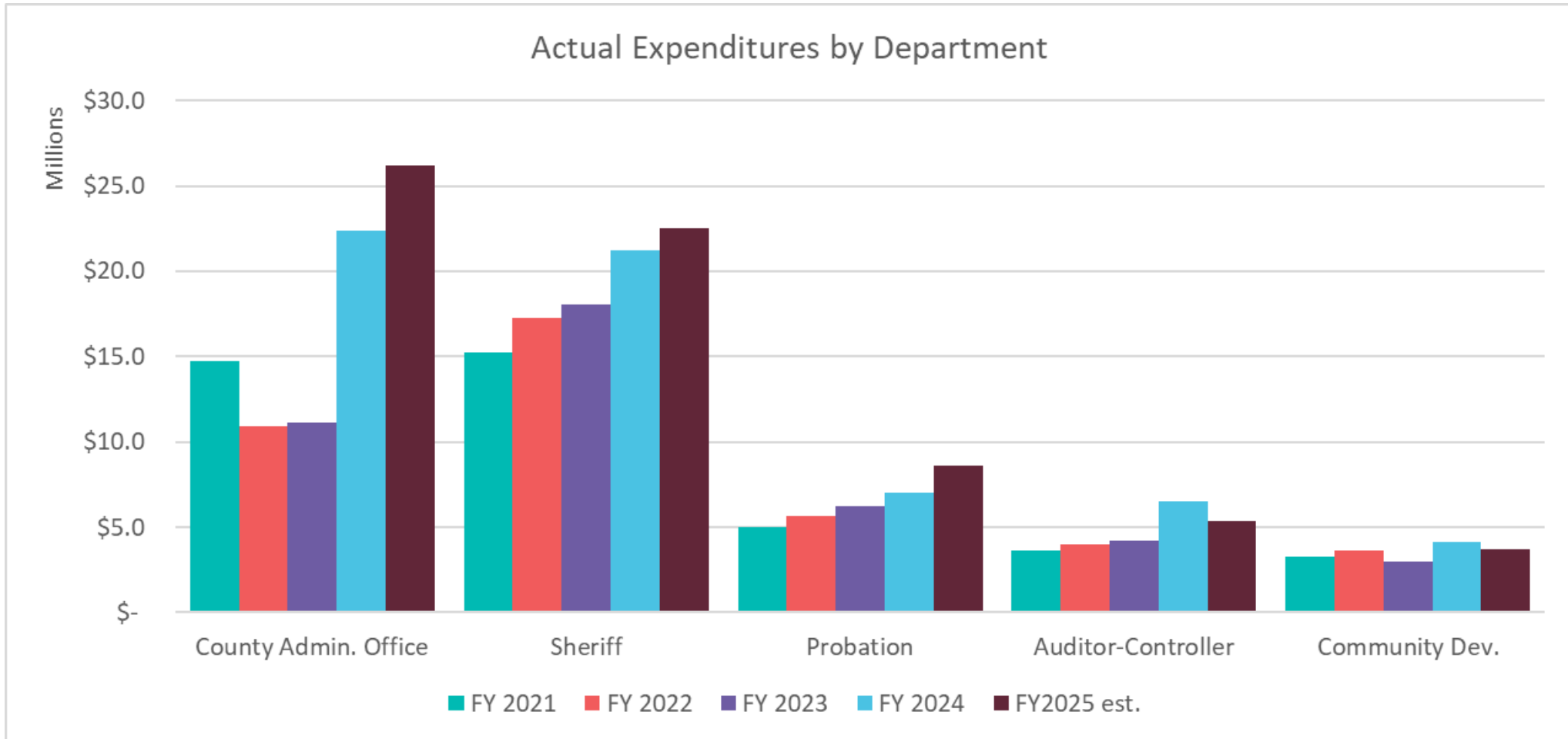
Historical Expenditures – Budget vs. Actual



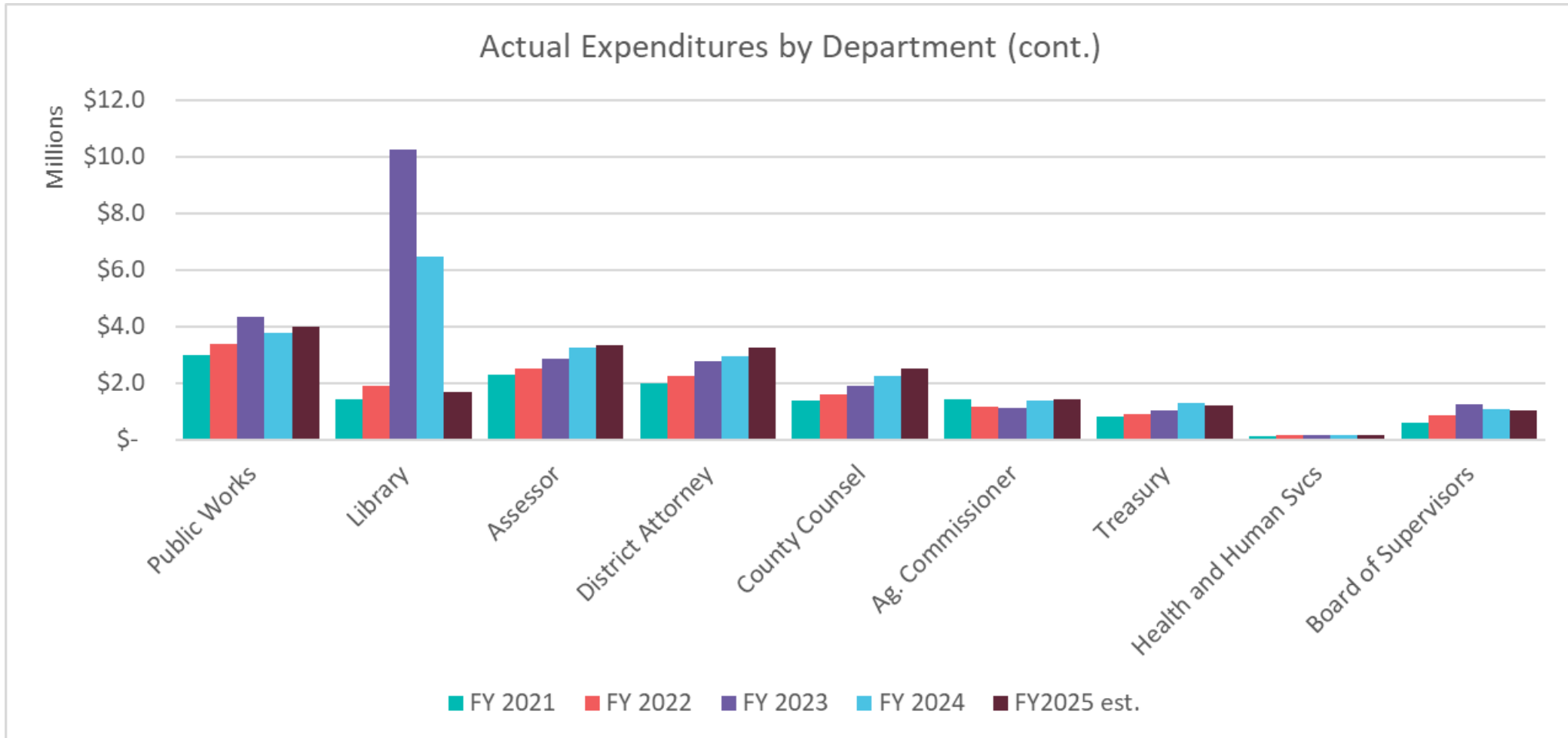
Historical Expenditures – Trends by Category



Historical Expenditures – Trends by Department



Historical Expenditures – Trends by Department



Impact of Revenue and Expenditure Variances

(in \$ Millions)	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Beginning available reserves	\$ 8.826	\$ 11.003	\$ 23.230	\$ 30.384	\$ 31.370
Revenues (incl. transfers)	65.712	70,461	78.722	86.684	70.797
Expenditures (incl. transfers)	(55.037)	(56.875)	(69.453)	(85.691)	(89.531)
Annual surplus (deficit)	10.675	13.586	9.269	0.993	(18.734)
Other adjustments*	(8.498)	(1.359)	(2.115)	(0.007)	4.880
Ending available reserves	\$ 11.003	\$ 23.230	\$ 30.384	\$ 31.370	\$ 17.516

* Other adjustments include accounting entries, shifts to/from restricted funds such as pension set-asides and ARPA, and other adjustments required for generally accepted accounting principles included in revenues and expenditures with insignificant impact on available resources for budget purposes

Reserve depletion trajectory

Pattern of Structurally Imbalanced Budgets

- Budgeted appropriations exceeded revenues for last 3 years
- Structural gaps not clearly reflected in budgets
- Appearances of a balanced budget lacked full context
- Reserve use not clearly communicated

Reserves In Jeopardy of Being Fully Depleted

- Available reserves could potentially be fully depleted by end of FY 2026 without corrective action
- Limited flexibility for future fiscal pressures
- Potential further service or staffing reductions ahead

Lack of Reserve Transparency

- Reserve types not clearly distinguished
- Unassigned balance not consistently identified
- Budget users lack full reserve picture

Lack of long-range forecasting

No Forecast Beyond Current Budget Year

- County operates with one-year fiscal view
- No structured look at future impacts
- Difficult to plan for long-term trends

Missed Opportunities for Strategic Planning

- Can't assess future impacts of decisions
- Limits proactive planning for fiscal challenges
- Reduces ability to evaluate trade-offs

Hinders Communication of Fiscal Outlook

- Harder to explain structural imbalance clearly
- No common baseline for budget conversations
- Board lacks forward-looking fiscal reference point

Perception gap

Differing Views on Fiscal Condition

- Some view budget as balanced and stable
- Others raise concerns about sustainability ahead
- Fiscal risk not widely recognized yet

Limited Visibility into Structural Imbalance

- Budget lacks long-term forecast for context
- Reserve use not easily understood
- Structural issues not clearly surfaced

Need for Shared Understanding and Transparency

- Fiscal discussions lack common reference point
- Data-driven tools can support alignment
- Transparency helps inform policy decisions

Analysis of FY 2026 Proposed Budget

Assessment of FY 2025-26 Proposed Budget

Available reserve projections for end of FY 2025 appear reasonable based on methods used

- Baseline reserves informed by Auditor-Controller ACFR results from FY 2024
- Revenue reasonably projected through FY 2025
- Key factor is whether department expenditures were realistically projected through end of FY 2025

Revenue projections consider FY 2025 collections

- Growth factors informed by reliable sources (e.g., Assessor's office, sales tax consultants, etc.)

Budgeted appropriations exceed available resources

- Proposed budget will likely fully deplete reserves without corrective action

Structural gap not explicitly identified in documentation presented to date

- Anticipated drawdown of reserves (deficit) is over \$18 million

Budget lacks connection to multi-year impacts

- Reliance on available reserves without long-term sustainability plan

Recommendations for a path forward

Recommendations

Short-Term Recommendations (by September 30, 2025)

- A. Adopt a Preliminary FY 2026 General Fund Budget (maintain minimum reserves)
- B. Direct the Budget Taskforce to recommend budget strategies for amended FY 2026 budget
- C. Adopt an Amended FY 2026 General Fund Budget by September 30, 2025

Long-Term Recommendations (for FY 2027+ Budget Process)

- 1. Recalibrate budget practices
- 2. Improve presentation of budget information for transparency and communication
- 3. Develop a long-range financial forecast
- 4. Initiate strategic budget conversations
- 5. Develop and implement a fiscal sustainability plan

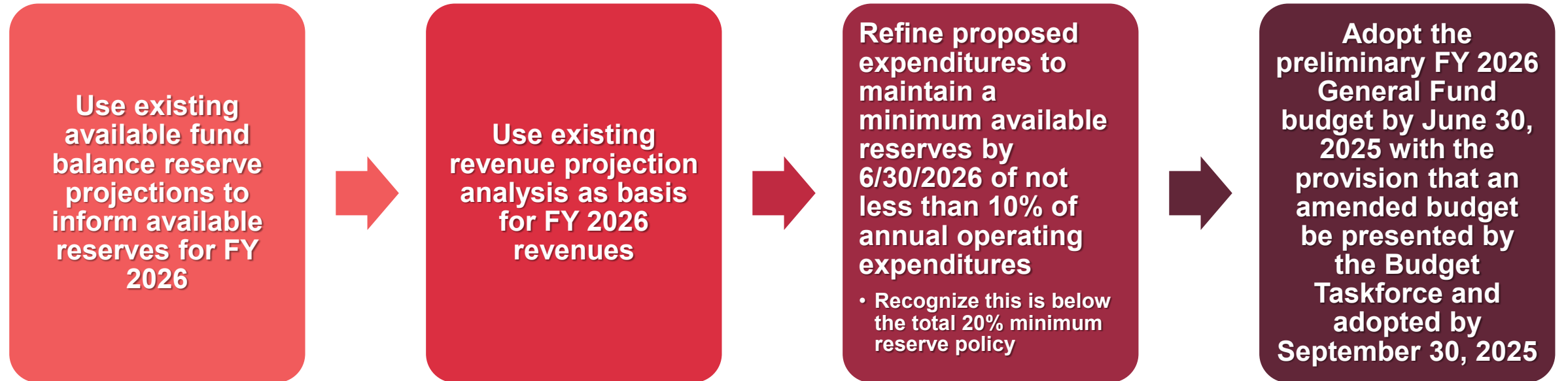
Short-Term Recommendations (implement by September 30, 2025)

A. Adopt a Preliminary FY 2026 General Fund Budget (maintaining minimum reserves)

B. Direct the Budget Taskforce to recommend budget strategies for an Amended FY 2026 General Fund Budget

C. Adopt an Amended FY 2026 General Fund Budget by September 30, 2025

A. Adopt a Preliminary FY 2026 General Fund Budget (maintaining minimum reserves)



B. Direct Budget Taskforce to Recommend Budget Strategies to Amend FY 2026 General Fund Budget

Establish the goal

- **Establish a goal** of presenting an amended budget that maintains **reserves at or above 15%** of annual operating expenditures

Engage departments

- **Include department leadership** in meetings with the Budget Taskforce

Identify budget strategies

- Develop a set of **budget strategies**

Update budget reports

- **Update General Fund summaries** and department appropriations based on including all recommended Budget Strategies

Develop recommended package(s)

- Package **budget strategies** and reports for **Board consideration**

Potential Ways to Address This



Ensuring transfers for roads and other capital projects establish realistic goals for completing those projects in FY 2026



Reducing services and supplies to not greater than 5% above projected FY 2025 actuals

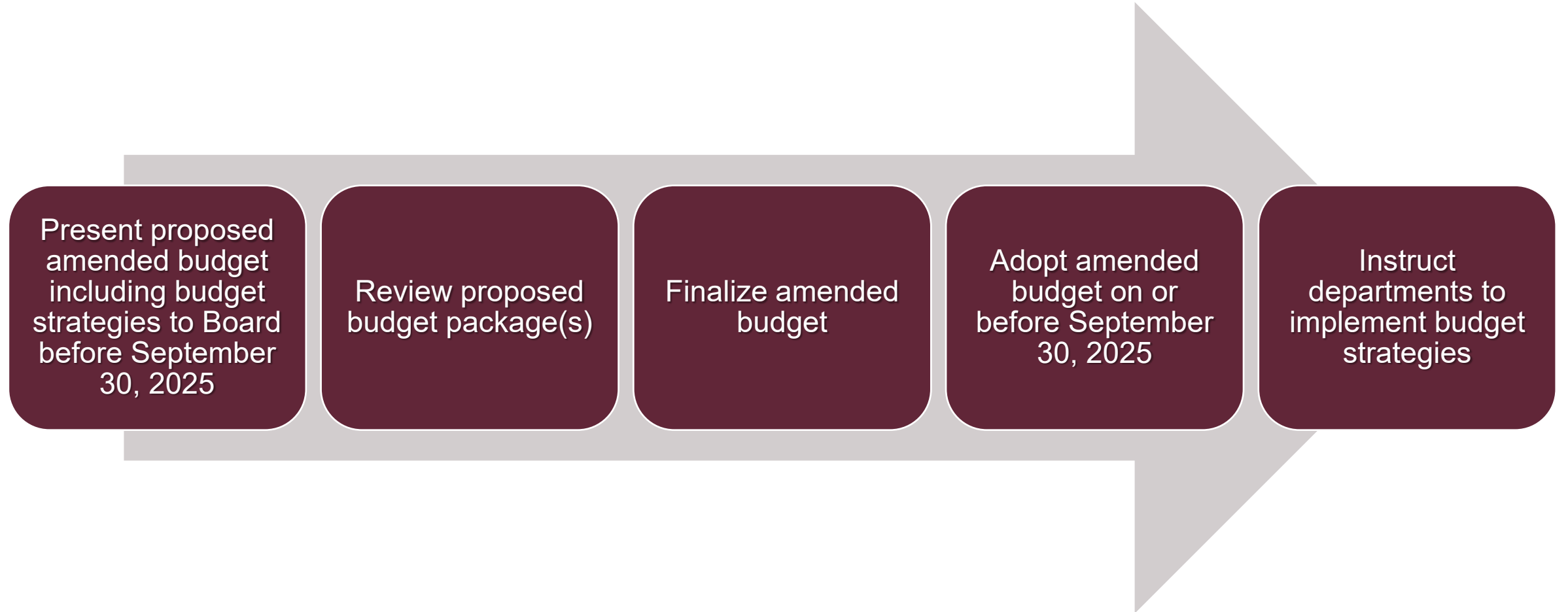


Freezing all vacant positions, with exceptions brought to the Board to add back at their discretion



Conducting any meet and confer obligations that impact any existing MOU provisions

C. Adopt an Amended FY 2026 General Fund Budget by September 30, 2025



Long-Term Recommendations (For FY 2027 Budget Process)

1. Recalibrate budget practices
2. Improving transparency and communication
3. Implement a long-range financial forecast
4. Initiate strategic budget conversations
5. Develop a fiscal sustainability plan

Best Budgeting Practices

1. Present a Structurally Balanced Budget

- Adopt a formal policy that budgets **ongoing revenues** to cover **ongoing expenditures**.
- Develop a **reserve use policy**
- **Avoid** reliance on **one-time** revenues or reserves for **recurring** costs.
- Clearly **distinguish one-time vs. ongoing** revenue and expenditure in the budget document.

2. Provide a Multi-Year Financial Forecast

- Prepare a **5 year General Fund forecast** annually to inform budget development.
- Include **realistically conservative assumptions** on revenue trends, cost drivers (e.g., pensions, salaries), and fiscal risks.
- Tie **strategic initiatives** and capital plans to long-range affordability.

3. Improve Reserve Transparency and Policy

- Clearly define and report **fund balance classifications** per GASB 54.
- Adopt a **formal reserve policy** (e.g., 15–30% of General Fund expenditures).
- **Show reserve use** and ending balance in both summary and detail levels.

4. Engage the Board Throughout the Process

- Begin **early engagement** in budget calendar with study sessions or workshops.
- Present mid-year or quarterly **financial updates** to track performance and trends.
- Provide clear trade-off discussions around **service levels and funding constraints**.

5. Improve Budget Document Clarity

- Follow GFOA Distinguished Budget Presentation Award **guidelines**:
 - Include budget overview, strategic goals, fund summaries, performance measures.
 - Provide plain-language narrative for key decisions and assumptions.
- Include “**budget-in-brief**” summary for public consumption.

6. Use Performance and Outcome-Based Budgeting

- Link budget allocations to **strategic priorities** and **measurable outcomes**.
- Include department goals, KPIs, and prior-year **performance** in the budget document.
- Encourage departments to propose and **justify changes** through **program-based** submissions.

7. Incorporate Public and Departmental Input

- **Engage community stakeholders** with tools or forums for input (e.g., surveys, budget simulations).
- Use **internal budget kickoff meetings** with departments to reinforce expectations.
- Establish **clear guidance** for identifying budget requests, cost reductions, or service enhancements.

1. Recalibrate Budget Practices

- Implement a budget calendar with the goal of providing a complete proposed budget document for Board review not later than mid-May of each year
- Align budgeted revenues and expenditures to trends
- Avoid consistent under- or over-estimating line items
 - Create baseline before adjustments that is no greater than 3% above projected FY 2026 expenditures
 - Adjust further if reserves are not maintained at acceptable levels
- Flag structural imbalances in budget summary for the General Fund (applied consistently for all other funds)
- Include a list/analysis of key revenue and expenditures assumptions
- Include historical comparisons to inform expectations
- Clearly disclose key changes in budgeted resources for Board consideration

Sample Proposed Budget Document Outline

- CAO Message
- Long-range Forecast (including assumptions)
- Financial summary by fund for all funds (identify clearly proposed budget surplus/deficit and beginning and ending reserves)
- Revenue analysis and assumptions
- Departmental proposed budgets
 - Narrative of department operations and key initiatives
 - Summary of personnel
 - Summary of proposed expenditures by division
 - Expenditures by division (grouped by expense category)
- Long-Range Capital Improvement Plan (CIP)
 - Financial summary of funded and unfunded/underfunded projects
 - Project descriptions and projected capital outlay

Leverage the existing investment in OpenGov to develop the document and clarity in what the Board is being asked to approve

2. Improving Transparency and Communication

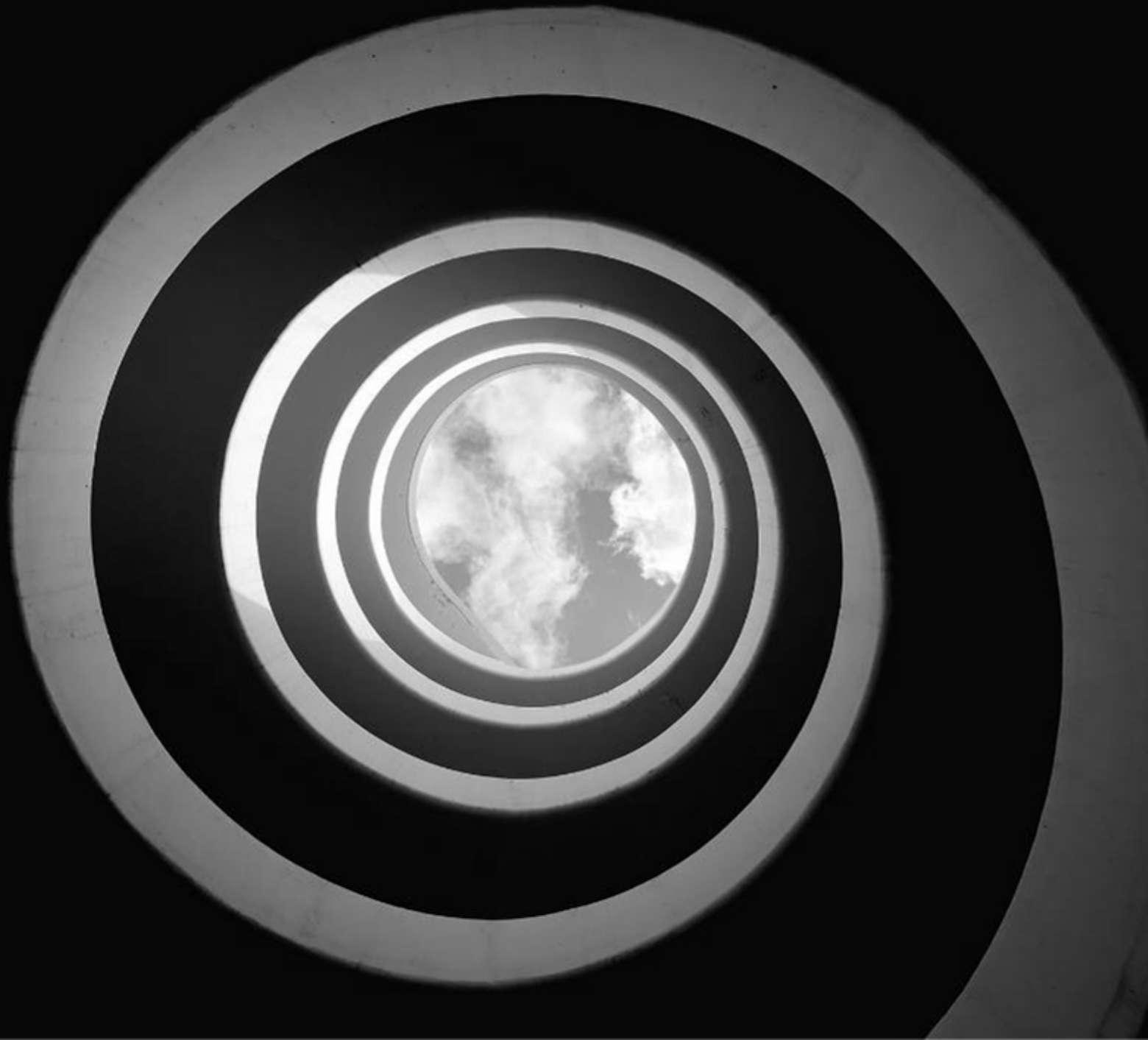
Clearly define and display reserve classifications

Present clear reconciliation of beginning and ending fund balances with a focus on unassigned (available)

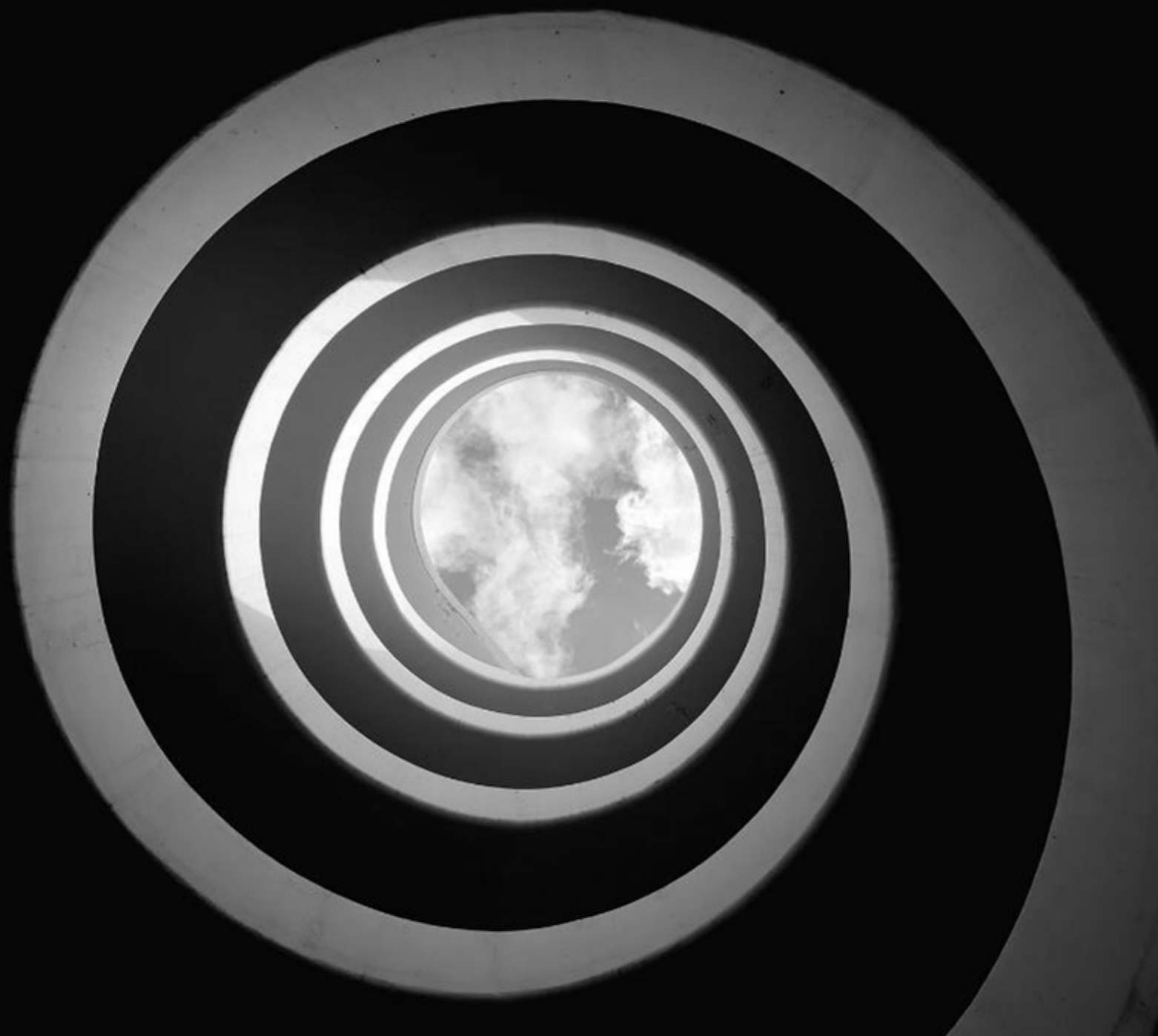
Distinguish between one-time and ongoing revenues and expenditures

Include plain-language explanations in budget documents

Beginning available reserves – 7/1/XX	\$ 500,000
+ <u>Ongoing</u> revenues plus transfers in	\$ 2,000,000
- <u>Ongoing</u> expenditures plus transfers out	(\$2,200,000)
= Annual <u>ongoing</u> surplus (deficit)	(\$200,000)
+ <u>One-time</u> revenues plus transfers in	\$ 500,000
- <u>One-time</u> expenditures plus transfers out	(\$450,000)
= Annual proposed surplus (deficit)	(\$150,000)
= Ending available reserves – 6/30/YY	\$ 350,000



3. Develop and Implement a Long-Range Financial Forecast



Financial Forecasting

Financial forecasting is basically math. What makes it powerful is:

- Accurate baseline data
- Realistic assumptions
- The ability to tell a story about the fiscal health of an agency

But remember, the numbers never sleep.

Financial Forecasting in Local Government

Purpose

- Tool to inform decision making
- Identify historical performance and future trends

Usefulness

- Credible
- Understandable
- Linked to sound fiscal practices

Discerning controllability

- Within the agency's control (setting fees, services, service levels)
- Outside the agency's control (tax measures, private investment, economic trends)

Why Long-Range Financial Forecasting Matters

Links Resources to Strategic Priorities

- Strategic planning without financial forecasting is wishful thinking. Forecasting helps answer the question: “Can we afford our vision?”

Reveals Structural Gaps Early

- Short-term budgets can mask long-term structural deficits. Forecasting exposes if costs will outpace revenues – before it becomes a crisis.

Builds Credibility and Transparency

- Demonstrating how today's decisions affect tomorrow builds public trust and can improve community and labor engagement.

Supports Smarter, Phased Decisions

- It enables the County to time service expansions, capital investments, and labor agreements in ways that are fiscally responsible.

Essential for Debt, Infrastructure, and Labor Commitments

- Many commitments span 10+ years. A one-year or even five-year view is insufficient to understand the full lifecycle of these obligations.

How to Implement a Long-Range Financial Forecast



Develop at least a five-year General Fund forecast (fiscal model)



Tie assumptions to local economic indicators



Include personnel costs, pension, OPEB projections, and any potential underfunded/unfunded capital project needs



Use dynamic dashboard to test changes in key assumptions

Model baseline, optimistic, and downside scenarios



Regularly update forecast (preferably semi-annually) to inform key decisions



Present fiscal model to the Board based on proposed FY 2027 budget

4. Initiate Strategic Budget Conversations



Use long-range financial forecast to frame fiscal reality



Share economic and service demand trends



Review and modify/affirm mission, vision and values



Update and leverage the County strategic plan and goals in light of the fiscal environment



Highlight trade-offs and implementation timelines



Assign staff to develop implementation goals and action plans

County Strategic Plan 2024-2028

Executive Summary & Focus Areas

Operational Development & Excellence



- Staffing
- Customer Service
- Organizational Leadership
- Organizational Culture

Planning for Sustainable Growth



- Economy
- Housing
- Infrastructure
- Environment

Technology



- External to the Community
- internal to the County
- Innovation
- Security

Community Engagement



- Cross-Jurisdictional Relationships
- Communication
- Public-Private Partnerships

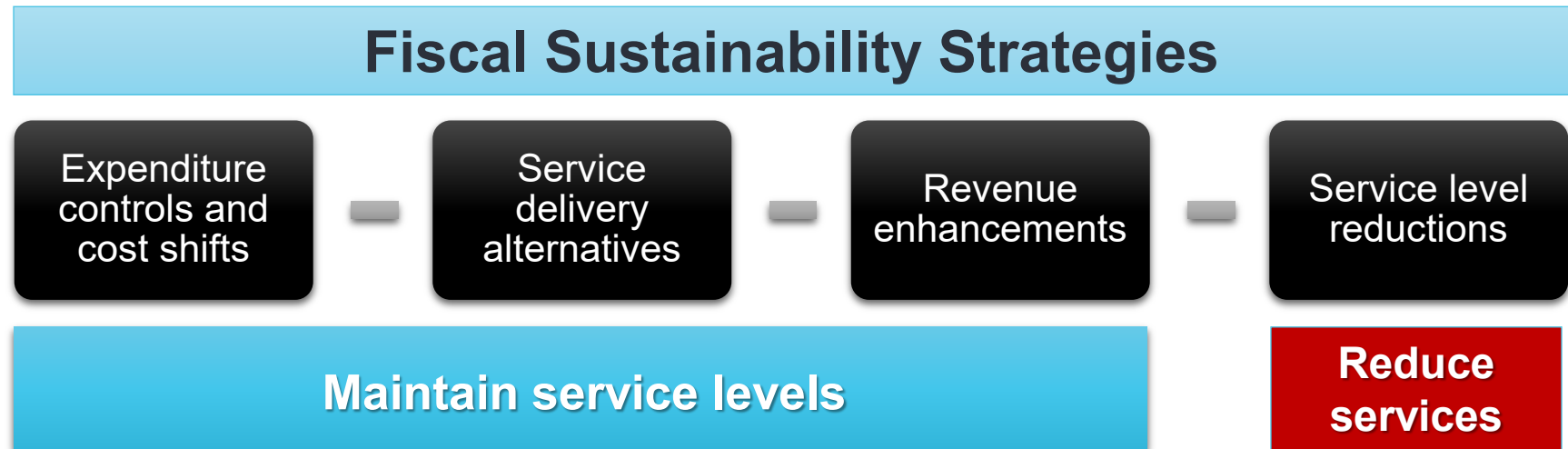
Healthy & Safe Communities



- Promote Healthy Choices
- Local Justice
- Community Support
- Recreation/Leisure

5. Develop a Fiscal Sustainability Plan

- Comprehensive set of fiscal policies and action steps to provide services in the long term without threat of insolvency or default of promised expenditures or liabilities
- Customized to the requirements and needs of the agency
- In-depth analysis of fiscal strategies
 - Fiscal impact
 - Feasibility
- Implementation action plan



Best Practices for Fiscal Sustainability Planning



Conducting a comprehensive long-range fiscal analysis



Establishing clear financial goals



Prioritizing spending (operating and capital)



Identifying revenue (resource) opportunities



Engaging stakeholders



Developing an executable action plan



Fiscal Sustainability Strategy Types

A. Expenditure controls and cost shifts

- Reducing expenses or shifting the cost burden away from the General Fund

B. Service delivery changes

- Changing the way that services are delivered, either through contracting for services, insourcing services from other agencies, or through public-private partnerships

C. Revenue enhancements

- Increasing the resources available to pay for services through new or increased revenues

D. Service level reductions

- Service level reductions that must be implemented to the extent that the items above are not able to be implemented or do not sufficiently address the fiscal gap

Maintain Service Levels

Reduce Services

Evaluating Budget Strategies

- Strategies must be evaluated regarding
 - Fiscal impact
 - Difficulty for implementation
- Factors may include:
 - Community pushback
 - Technical/operational implementation
 - Timing
 - Disruptive impact on service delivery
 - Disruptive impact within City organization

Most difficult

Difficulty

Least Difficult

High Difficulty, Low Return

- While there may be numerous examples, these are not great strategies

High Difficulty, High Return

- These are often not numerous but can be extremely important to pursue

Low Difficulty, Low Return

- This quadrant is usually filled with many opportunities

Low Difficulty, High Return

- Strategies which have typically already been tapped

Least \$ Impact

\$ Impact

Most \$ Impact

Sample – Budget Strategy Scenario Packages

Scenario 1 – Strong Revenue Enhancements

- Primary focus on revenue strategies to solve the fiscal gap

Scenario 2 – Strong Revenues Addressing Underfunded Capital Needs

- Focus on revenue enhancements with a goal of providing additional resources for capital improvements

Scenario 3 – Balanced Approach

- Blend of revenue enhancements and expenditure reductions to solve the gap attempting to mitigate service level reductions

Scenario 4 – Strong Expenditure Reductions

- Reliant primarily on expenditure reductions with significant cuts to service levels

Revenue Enhancements

Expenditure Reductions

Final Thoughts and Next Steps

A Path Toward Stability and Transparency

Act Now to Preserve Stability

- The FY 2026 budget includes a deficit and will rely on drawing down reserves, with a potentially growing structural gap. Immediate action is needed to prevent further depletion of available reserves.

Adopt and Amend Strategically

- Adopt a preliminary budget that maintains minimum reserves, then work toward an amended FY 2026 budget by September that preserves reserves and more closely aligns expenditures with sustainable revenues.

Modernize Budget Practices

- Recalibrate budget assumptions, improve transparency, clarity of fund balance use, and present information in ways that foster understanding and trust.
- Engage stakeholders where budget strategies might require a partnership

Build the Long-Term View

- Begin long-range forecasting now to support more informed, strategic decisions in future budget cycles.

Engage in Fiscal Planning

- Use the coming months to develop a fiscal sustainability plan that aligns services, priorities, and available resource – positioning the County for long-term resilience.



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