



# Board Agenda Item 32

DATE: February 10, 2026  
TO: Board of Supervisors  
SUBMITTED BY: Paul Nerland, County Administrative Officer  
SUBJECT: Budget Resolution Decreasing Appropriations

RECOMMENDED ACTION(S):

**Adopt Budget Resolution decreasing FY 2025-26 appropriations for the Board of Supervisors, Org 0110 in the amount of \$19,605.**

Approval of the recommended action will result in a decrease in FY 2025-26 Net County Cost (NCC) for Orgs 01100102 in the amount of \$9,833 and 01100103 in the amount of \$9,772 to address a calculation error caused by a payroll coding issue.

ALTERNATIVE ACTION(S):

There are no viable alternative actions. If the Board does not approve the recommended action, the District budgets will remain unchanged.

FISCAL IMPACT:

Approval of the recommended action will decrease NCC for Board of Supervisors, BOS District 2, Org 01100102 in the amount of \$9,833 and BOS District 3, Org 01100103 in the amount of \$9,772 for total of \$19,605.

DISCUSSION:

In December 2025, County Administrative Office staff discovered that a portion of Salaries and Benefits charges for Districts 2 and 3 had been charged in error to Org 0110 instead of the appropriate District Budget Orgs 01100102 and 01100103 due to a payroll timesheet coding issue. As a result of the error made during FY 2024-25, the calculation of required appropriations in the FY 2025-26 Adopted Budget were overstated by \$9,833 for District 2 and \$9,772 for District 3. Staff have since implemented procedures and processes to avoid future errors of this nature.

Approval of the recommended action will decrease appropriations for the respective District budget orgs, resulting in a decrease of NCC.

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Budget Resolution

CAO ANALYST:

Paige Benavides