

RESOLUTION NO. 25-

RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS AUTHORIZING THE COUNTY AUDITOR CONTROLLER TREASURER TAX COLLECTOR TO ESTABLISH AND ABOLISH FUNDS AND MAKE TEMPORARY TRANSFERS OF MONEY BETWEEN FUNDS

WHEREAS, Article XVI, Section 6 of the Constitution of the State of California provides that the treasurer of any county shall have power and the duty to make such temporary transfers from the funds in her custody as may be necessary to provide funds for meeting the obligations incurred for maintenance purposes by any political subdivision whose funds are in her custody and are paid out solely through her office; and

WHEREAS, Section 25252 of the Government Code provides that the Board of Supervisors may, by resolution, authorize the County Auditor to make transfers from one fund to another as the public interest requires if the Board of Supervisors has authority over each fund; and

WHEREAS, the Board of Supervisors deems it in the public interest to authorize the County Auditor to establish and abolish funds and make temporary transfers of money between funds under the authority of the Board of Supervisors in order to assist the County with cash management needs; and

WHEREAS, all funds over which the Board of Supervisors has authority shall be treated without restriction as a single pool of funds for the purpose of determining whether cash is available to pay warrants; and

WHEREAS, all County department heads responsible for County funds shall endeavor to avoid cash deficits throughout the fiscal year; in the event of any material cash deficits occur or are projected to occur in a particular fund, the department head shall notify the Auditor-Controller/Treasurer-Tax Collector and County Chief Executive Officer with enough notice to ensure that the deficit can be managed appropriately; and

WHEREAS, Boards of Directors and officials of separate legal entities of the county, independent special districts, and school districts have primary responsibility for managing the cash balances of their respective funds in the county treasury, and for taking corrective action to avoid cash deficits; and

WHEREAS, it is necessary that funds be temporarily transferred from the funds in the custody of the Treasurer for the County of Mendocino as necessary to provide funds for meeting the obligations incurred for maintenance purposes by any city, county, city and county, district or other political subdivision whose funds are in custody and are paid out solely through the treasurer's office; and

WHEREAS, the 2025-2026 anticipated revenues accruing to the Road Fund, the General Fund of the County and the General Fund of districts whose funds are in the custody of the Auditor-Controller/Treasurer-Tax Collector, may not become available until after July 1, 2025, but before the last Monday in April, 2026; and

WHEREAS, the Auditor-Controller/Treasurer-Tax Collector of the County Mendocino maintains and will maintain records to track the transfer of funds within the Treasury; and

WHEREAS, all funds within the Treasury are afforded the appropriate interest equal to the interest earned on investments; and

WHEREAS, all funds temporarily transferred will continue to earn interest on behalf of the entity from which the funds are borrowed.

NOW, THEREFORE, BE IT RESOLVED, ORDERED AND DECLARED that the Auditor-Controller/Treasurer-Tax Collector of Mendocino County be hereby authorized and directed to temporarily transfer said funds under the authority of the Board of Supervisors as the public interest may require and to be used for meeting the obligations incurred for maintenance purposes during the fiscal year 2025-2026. Such temporary transfers of funds to any political subdivision shall not exceed 85 percent of the anticipated revenues accruing to such political subdivision accruing for the current fiscal year. All such transfers shall be done not prior to July 1, 2025 nor after the last Monday in April of 2026, and shall be done in such a way and at such a time as they will not negatively affect the funds from which they are drawn, and shall be reimbursed to the funds from which they are drawn in sufficient time such that they have no negative effect on the ability to conduct lawfully budgeted transactions.

The foregoing Resolution introduced by Supervisor _____, seconded by Supervisor _____, and carried this _____ day of _____, 2025, by the following vote:

AYES:
NOES:
ABSENT:

WHEREUPON, the Chair declared said Resolution adopted and SO ORDERED.

ATTEST: DARCIE ANTLE
Clerk of the Board

JOHN HASCHAK, Chair
Mendocino County Board of Supervisors

Deputy

I hereby certify that according to the provisions of Government Code Section 25103, delivery of this document has been made.

APPROVED AS TO FORM:
CHARLOTTE SCOTT
County Counsel

BY: DARCIE ANTLE
Clerk of the Board

Deputy