

RESOLUTION NO. 24-096

CONCURRENT RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS, AND ALL PUBLIC ENTITIES FOR WHICH THE BOARD OF SUPERVISORS ACTS AS THE BOARD OF DIRECTORS OR COMMISSIONERS; ADOPTING THE FINAL BUDGET FOR FISCAL YEAR (FY) 2024-25 FOR ALL GOVERNMENTAL ENTITIES WITHIN ITS JURISDICTION

WHEREAS, the Board of Supervisors of the County of Mendocino ("Board"), as the governing body of the County and as the Directors of the: In Home Supportive Services Public Authority Governing Board; Mendocino County Public Facilities Corporation; Mendocino County Water Agency; Internal Service and Enterprise Funds; and Special Districts within its jurisdiction, has made available for public review the recommended budget for FY 2024-25 for the governmental entities within its jurisdiction in accordance with Sections 29080 of the California Government Code; and

WHEREAS, the Board has completed Budget Hearings, as required by Sections 29080 and 29081 of the California Government Code; and

WHEREAS, the Board has reviewed the FY 2024-25 Recommended Budget and made recommendations and revisions thereto as authorized by Section 29088 of the California Government Code; and

WHEREAS, at the time, it is the desire of the Board to adopt a FY 2024-25 Budget by reference for all governmental entities within its jurisdiction.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the FY 2024-25 Recommended Budget, adjust for 1) the attached updated Budget Schedules listed in Exhibit A, and 2) Supplemental Adjustments listed in Exhibit C, be adopted by reference as the FY 2024-25 Adopted Budget for the governmental entities listed in Exhibit B, in accordance with Sections 29088 through 29092 of the California Government Code.

BE IT FURTHER RESOLVED that the Human Resource Director, with the concurrence of the County Executive (or designee), is authorized to make technical changes to departmental position allocation lists to conform to the position allocation changes included in Exhibit D, as updated by the Board direction in the Budget Hearings.

BE IT FURTHER RESOLVED that the County-Auditor Controller-Treasurer-Tax Collector and the County Executive (or designee) are authorized to make changes and adjustments to the FY 2024-25 Recommended Budget and related appropriations resolution to conform the FY 2024-25 Adopted Budget to the recommendations and revisions made by the Board during the hearing process in accordance with Section 29088 of the Government Code.

BE IT FURTHER RESOLVED that the County Auditor-Controller-Treasurer-Tax Collector and the County Executive (or designee) are authorized to complete any necessary budgetary accounting transfers and adjustments to implement the adopted FY 2024-25 budget to re-establish valid prior year encumbrances in FY 2024-25. Such adjustments shall include but not limited to decreasing appropriations in any and all funds associated with projects initiated prior to the 2023-24 fiscal year-end to meet actual available resources. Authority includes budgetary adjustments necessary to establish the FY 2024-25 appropriations in the Capital Projects fund and related funding sources to match actual year-end available balances once the FY 2023-24 fiscal year is closed.

BE IT FURTHER RESOLVED that the County Auditor-Controller-Treasurer-Tax Collector and the County Executive (or designee) are authorized to complete any budgetary and accounting adjustments necessary to assign year-end actual fund balances and increasing or decreasing appropriations to close out the FY 2023-24 for previously approved projects, operations, and maintenance expenses.

BE IT FURTHER RESOLVED that the County Auditor-Controller-Treasurer-Tax Collector and the County Executive (or designee) are authorized to establish new funds and complete any necessary budgetary and accounting transfers and adjustments to comply with Generally Accepted Accounting Principles (GAAP). This authority applies to FY 2023-24 and includes adjustments made during the year-end close period as well as to post-audit adjustments as the Annual Comprehensive Financial Report (ACFR) is being compiled.

BE IT FURTHER RESOLVED that the County Auditor-Controller-Treasurer-Tax Collector and the County Executive (or designee) are authorized to temporarily transfer cash between certain County funds during the last thirty days of the current fiscal year subject to all applicable laws and government accounting standards and principals as necessary in order to maintain appropriate levels of working capital to ensure services delivery continuation for mandated services, and to prevent temporary negative fund balances due to delays in the receipts of anticipated revenues. The authorization covers permissible temporary cash transfers within the governmental fund types of the general fund, enterprise funds, internal service funds and special revenue funds as well as from any of the first three of these fund types to any of the other specified fund types, to the extent allowed under law.

BE IT FURTHER RESOLVED that Board directs that the future rates established by the County Executive (or designee) and the Auditor-Controller-Treasurer-Tax Collector to collect the necessary contributions to make the annual payment on Pension Obligation Bonds (POBs) issued by the County, be adopted through their inclusion in the annual Budget.

BE IT FURTHER RESOLVED that once the Auditor-Controller has closed the actual year end for FY 2022-23, differences between the actual and estimated fund balance shall be placed into the Fund Balance Available account.

BE IT FURTHER RESOLVED that the Board authorize County Executive (or designee) to distribute any FY 2023-24 year-end General Fund balance that is not assigned in line with guidance in the Adopted Budget resolution (also referred to as "carryforward") to reduce dependence of one-time funding for FY 2024-25.

The foregoing Resolution introduced by Supervisor Haschak, seconded by Supervisor Gjerde, and carried this 25th day of June, 2024, by the following vote:

AYES: Supervisors McGourty, Mulheren, Haschak, Gjerde and Williams
NOES: None
ABSENT: None

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

ATTEST: DARCIE ANTLE
Clerk of the Board

MAUREEN MULHEREN, 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:
JAMES R. ROSS
Interim County Counsel

BY: DARCIE ANTLE
Clerk of the Board

Deputy