Exhibit B

RESOLUTION NO. 26-034

RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS AMENDING THE FY 25-26 ADOPTED BUDGET OF THE BOARD OF SUPERVISORS BY ADJUSTING REVENUES AND APPROPRIATIONS

WHEREAS, on June 24, 2025, the Board of Supervisors adopted Resolution No. 25-105 which adopted the FY 2025-26 County Budget, and as further amended on November 4, 2025 by adopting Resolution No. 25-180, and as further amended on December 16, 2025 by adopting Resolutions No. 25-198; and

WHEREAS, Section 29130 of the Government Code provides for appropriation of unanticipated revenue by a four-fifths vote of the Board of Supervisors; and

WHEREAS, Sections 29125, 29126, 29126.1 and 29130 of the Government Code provides authority for the Board of Supervisors to transfer and revise appropriations, cancel unused appropriations, transfer unused appropriations to contingencies, reduce revenue estimates and cancel and appropriate designations and reserves other than the general reserve; and

WHEREAS, revenue estimates and appropriations within the FY 2025-26 Budget have been reviewed by the Auditor-Controller and reviewed and approved by the Chief Executive Officer based on information which has become available since the time of adoption of the budget, and it is recommended that the Board of Supervisors approve certain revisions to the budget.

WHEREAS, Attachment A, entitled "FY 2025-26 Mid-Year Quarter Budget Adjustments and Administrative Clean Up", and Exhibit A, entitled “BU 1000 Revenue Forecast for Fiscal Year 2025-26”, which are attached hereto and incorporated herein by this reference, make adjustments to the adopted FY 2025-26 Budget; and

WHEREAS, Attachment B, entitled “FY 2025-26 Mid-Year Quarter Vehicle/Fixed Asset and Structural Improvement Requests” attached hereto and incorporated herein by this reference, specify amendments to the approved fixed asset list for the fiscal year, which are still listed in Attachment A but also being adopted in separate attachments to provide additional transparency; and

NOW, THEREFORE, BE IT RESOLVED that the Mendocino County Board of Supervisors 2025-26 Budget have been reviewed by the Auditor-Controller and reviewed and approved by the Chief Executive Officer based on information which has become available since the time of adoption of the budget, and it is recommended that the Board of Supervisors approve certain revisions to the budget.

NOW, THEREFORE, BE IT RESOLVED by the Mendocino County Board of Supervisors that amendments to the Fiscal Year 2025-26 Adopted Budget of the County of Mendocino, as shown in Attachment A, entitled "FY 2025-26 Mid-Year Budget Adjustments and Administrative Clean Up", and Exhibit A, entitled “BU 1000 Revenue Forecast for Fiscal Year 2025-26” are hereby ordered and approved.

Exhibit B

The foregoing Resolution introduced by Supervisor Mulheren, seconded by Supervisor Williams, and carried this 24th day of February, 2026, by the following vote:

AYES: Supervisors Mulheren, Haschak, Norvell, and Williams
NOES: None
ABSENT: Supervisor Cline

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

ATTEST: DARCIE ANTLE
Clerk of the Board

_____
Deputy

APPROVED AS TO FORM:
KATHARINE L. ELLIOTT
Interim County Counsel

_____

_____
BERNIE NORVELL, Chair
Mendocino County Board of Supervisors

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

BY: DARCIE ANTLE
Clerk of the Board

_____
Deputy