

MADELINE CLINE
DISTRICT 1
MAUREEN MULHEREN
DISTRICT 2
JOHN HASCHAK
DISTRICT 3
BERNIE NORVELL
DISTRICT 4
TED WILLIAMS
DISTRICT 5



DARCIE ANTLE
CHIEF EXECUTIVE OFFICER
CLERK OF THE BOARD

CHARLOTTE E. SCOTT
COUNTY COUNSEL

MENDOCINO COUNTY

BOARD OF SUPERVISORS AGENDA

SPECIAL MEETING

August 18, 2025 - 9:00 AM

Meeting Location(s): 501 Low Gap Road, Room 1070, Ukiah, CA. 95482 (Board Chambers)
778 S. Franklin Street, Fort Bragg, CA. 95437 (Seaside Conference Room)

Zoom Link: <https://mendocinocounty.zoom.us/j/89167515155>

Zoom Phone Number (if joining via telephone): 1 669 900 9128 ; Zoom Webinar ID: 891 6751 5155

Listed below are some of the Board of Supervisors Public Engagement options. For streaming options and a complete list of ways to interact with agenda items (or more information on any of these listed) please visit: <https://www.mendocinocounty.org/government/board-of-supervisors/public-engagement>

Written Comment

- Submit online via the eComment platform at <https://mendocino.legistar.com/Calendar.aspx>

Verbal Comment

- Speak in person at any physical meeting location when the Chair calls for Public Comment
- Join the Zoom Webinar and use the "raise hand" feature when the Chair calls for Public Comment (if joining via telephone: press *9 to raise your hand, and *6 to unmute yourself when called)
- Leave a voicemail message, up to 3 minutes in length, by calling 707-234-6333

*Note: Voicemail comments will no longer be played back during Open Session, but are immediately available to the full Board of Supervisors upon submittal.

1. OPEN SESSION (PLEDGE OF ALLEGIANCE AND ROLL CALL 9:00 A.M.)

The Mendocino County Board of Supervisors meets concurrently as the Board of Directors of the: In Home Supportive Services Public Authority Governing Board; Mendocino County Air Quality Management District; Mendocino County Public Facilities Corporation; and the Mendocino County Water Agency.

1a) Roll Call

1b) Pledge of Allegiance

2. PUBLIC EXPRESSION

Members of the public are welcome to address the Board on items not listed on the agenda, but within the jurisdiction of the Board of Supervisors. The Board is prohibited by law from taking action on matters not on the agenda.

Individuals wishing to address the Board under Public Expression are welcome to do so via any method listed on the front page of this agenda or on our Public Engagement page, at: <https://rb.gy/d3p0>

For more information on any of these methods, please call the Mendocino County Clerk of the Board at (707) 463-4441

3. REGULAR CALENDAR

3a) Discussion and Possible Action Including Adoption of Resolution Authorizing the County Auditor-Controller/Treasurer-Tax Collector to Establish and Abolish Funds and Make Temporary Transfers of Money Between Funds

(Sponsor: Auditor-Controller Treasurer-Tax Collector)

Recommended Action:

Adopt Resolution authorizing County Auditor-Controller/Treasurer-Tax Collector to establish and abolish Funds and make temporary transfers of money between Funds; and authorize Chair to sign same.

Attachments: [Resolution](#)

4. MODIFICATIONS TO AGENDA

Items added to the agenda subsequent to agenda publication, up to 72 hours in advance of the meeting, pursuant to Government Code section 54954.

ADJOURNMENT

Additional Meeting Information for Interested Parties

For a full list of the latest available options by which to engage with agenda items, please visit <https://www.mendocinocounty.org/government/board-of-supervisors/public-engagement>

All electronically submitted comment is immediately available to Supervisors, staff, and the general public by clicking this meeting's eComment link at <https://mendocino.legistar.com/Calendar.aspx>

LIVE WEB STREAMING OF BOARD MEETINGS is available at <https://mendocino.legistar.com> or visit the Mendocino County YouTube channel. Meetings are also livestreamed from the Mendocino County Facebook page. For technical assistance, please contact the Clerk of the Board at (707) 463-4441. Please reference the departmental website to obtain additional resource information for the Board of Supervisors: www.mendocinocounty.org/bos

The Mendocino County Board of Board of Supervisors complies with the Americans with Disabilities Act (ADA) requirements and upon request, will attempt to reasonably accommodate individuals with disabilities by making meeting material available in appropriate alternative formats (pursuant to Government Code 54953.2). Anyone requiring a reasonable accommodation to participate in a meeting of the Board of Supervisors or Affiliate Meeting Body should contact the Mendocino County Clerk of the Boards Office at (707) 463-4441, not less than 48 hours prior to the meeting.

Thank you for your interest in the proceedings of the Mendocino County Board of Supervisors.



Mendocino County Board of Supervisors Agenda Summary

Item #: 3a)

To: BOARD OF SUPERVISORS

From: Auditor-Controller Treasurer-Tax Collector

Meeting Date: August 18, 2025

Department Contact: Chamise Cubbison

Phone: 707-234-6860

Item Type: Regular Agenda

Time Allocated for Item: 15 Minutes

Agenda Title:

Discussion and Possible Action Including Adoption of Resolution Authorizing the County Auditor-Controller/Treasurer-Tax Collector to Establish and Abolish Funds and Make Temporary Transfers of Money Between Funds

(Sponsor: Auditor-Controller Treasurer-Tax Collector)

Recommended Action/Motion:

Adopt Resolution authorizing County Auditor-Controller/Treasurer-Tax Collector to establish and abolish Funds and make temporary transfers of money between Funds; and authorize Chair to sign same.

Previous Board/Board Committee Actions:

None.

Summary of Request:

The County and various other public entities maintain funds on deposit with the County Treasurer throughout the fiscal year. The requested resolution authorizes the Auditor-Controller/Treasurer-Tax Collector to make temporary cash transfers to the various entities in the event of a cash deficiency. Such transfers shall not exceed 85% of the anticipated revenues accruing to each public entity and are only available, by law, from July 1, 2025 through the last Monday in April which is April 27, 2026.

There are times throughout the fiscal year, where there may be funds which experience a cash deficit, primarily due to the timing of receipt of funds from the State or other entities, (including the County) for payments for property tax distributions or other Board of Supervisors' allocations to other public entities such as Proposition 172 Public Safety, Measure P or Measure D Fire related funding as appropriated each year through the budget process.

Presently, the County Department of Transportation (DOT) is encountering one such scenario involving cash flow issues which would benefit from the flexibility afforded under law and through the accompanying Resolution. The first issue is the completion of the 2025 Corrective Maintenance Project, which included funds from fiscal year 2023-24, 2024-25, and 2025-26, before fiscal year 2025-26 funds were received from the State of California Road Maintenance and Rehabilitation Account (RMRA). The second issue is due to the timing of two major bridge replacement projects which are also being constructed this summer. While fully reimbursable by the California Department of Transportation, the bridge projects require the County to pay for the construction costs in order to be reimbursed by the State. Typically, DOT has sufficient funds on hand to

Item #: 3a)

cover the construction costs while waiting for reimbursement. However, the number of projects and the advance spending of 2025-26 RMRA funds have overextended the cash flow ability of the Road Fund. It is expected that DOT will receive the amount of budgeted 2025-26 RMRA funds and full reimbursement from the State for the bridge projects. DOT's Road Fund cash flow issue is not anticipated to extend beyond January 2026.

It is recommended the attached Resolution be approved in order to facilitate ongoing payments of invoices to avoid a stoppage of work on the current DOT construction projects, to allow DOT to continue maintenance operations, and to authorize the allowance for other brief unanticipated cash flow deficits that other County funds or public agencies may experience.

These actions and the accompanying resolution are authorized pursuant to Article XVI, Section 6 of the California Constitution, Government Code section 25252, (other specific statutes as they pertain to certain independent special districts and school districts), and California case law (*Auerbach v. Bd. of Supervisors* (1999) 71 Cal.App.4th 1427). The resolution will be required to be renewed annually and provides a cash flow option for public entities that maintain funds on deposit with the Treasurer.

Alternative Action/Motion:

Do not adopt Resolution and provide additional direction

Strategic Plan Priority Designation: An Effective County Government

Supervisory District: All

Vote Requirement: Majority

Supplemental Information Available Online At: N/A

Fiscal Details:

source of funding: Not presently determined

current f/y cost: Negative interest to fund in deficit cash

budget clarification:

annual recurring cost: N/A

budgeted in current f/y (if no, please describe): No

revenue agreement: No

AGREEMENT/RESOLUTION/ORDINANCE APPROVED BY COUNTY COUNSEL: Yes

CEO Liaison: Executive Office

CEO Review: Yes

CEO Comments:

FOR COB USE ONLY

Executed By: Deputy Clerk

Date: Date Executed

Final Status: Item Status

Executed Item Type: item

Number:

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 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