

## **RESOLUTION NO. 21-001**

**RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS TO DESIGNATE THE OFFICIAL(S) RESPONSIBLE FOR SUBMISSION OF THE PROPOSED BUDGET, AND OFFICIAL(S) RESPONSIBLE TO FACILITATE OR MONITOR THE MENDOCINO COUNTY ADOPTED BUDGET, AS REQUIRED UNDER THE AMENDED UNIFORM ACCOUNTING STANDARDS AND PROCEDURES FOR COUNTIES AS PRESCRIBED BY THE STATE CONTROLLER PURSUANT TO GOVERNMENT CODE SECTIONS 29000-29144 AND 30200 OF THE COUNTY BUDGET ACT EFFECTIVE AS OF JANUARY 1, 2021**

WHEREAS, California Government Code sections 29005, 30200 and 53065 require the State Controller to prescribe uniform accounting procedures for counties, special districts and other agencies under the supervision and control of the County Board of Supervisors ; and

WHEREAS, the County Budget Manual under the County Budget Act, pursuant to Government Code sections 29000-29144 and section 30200 , has been amended in 2010; and

WHEREAS, Section 29040 of the Government Code requires the Board of Supervisors to designate the administrative officer or auditor to receive budget requests from county officials; and

WHEREAS, Section 29042 of the Government Code requires the Board of Supervisors to designate the administrative officer or auditor to prescribe procedures for submitting budget requests; and

WHEREAS, Section 29045 of the Government Code requires the Board of Supervisors to designate the administrative officer or auditor to submit estimates in event of non-performance by a responsible official ; and

WHEREAS, Sections 29060 , 29061 and 29062 of the Government Code requires the Board of Supervisors to designate the administrative officer or auditor to compile budget requests and prepare proposed budget by June 30; and

WHEREAS , Title II Chapter 2.28.050 adopted by the Board of Supervisors designates the Chief Executive Officer as the Budget Officer, or designee, to prepare and submit the Proposed Budget to the Board of Supervisors; and

WHEREAS, Section 29083(b) of the Government Code requires the Board of Supervisors to designate the administrative officer or auditor to revise the Proposed Budget to reflect board actions for Adopted budget ; and

WHEREAS , Generally Accepted Accounting Principles (GAAP) under Uniform Accounting Standards and Procedures prescribed by the State Controller, require a separation of duties between the official responsible for receiving, compiling and submitting the Proposed Budget, and the official responsible for revising the Proposed or Adopted budget to reflect Board actions; and

WHEREAS, Section 29092 of the Government Code allows the Board of Supervisors to designate the official to authorize additional appropriation controls and also designate the official to administer controls ; and

WHEREAS, Section 29121 of the Government Code clearly states that obligations incurred or paid in excess of the amounts authorized in a budget unit appropriations are not a liability of the county but are a personal liability of the official authorizing the obligation; and

WHEREAS. The Air Quality Management District Board of Directors has designated the Chief Executive Officer to act as its Budget Officer; and

WHEREAS. The Air Quality Management District Board of Directors has designated the Chief Executive Officer to act as its Budget Officer; and

WHEREAS , Section 29125 of the Government Code allows the Board of Supervisors to designate the administrative officer or auditor to approve transfers and revisions of appropriations within a budget unit if the overall appropriations of the budget unit are not increased.

NOW, THEREFORE, BE IT RESOLVED that the Mendocino County Board of Supervisors shall designate the Chief Executive Officer as Chief Budget Officer, or designee, as the official responsible to prescribe procedures for submitting budgets, to receive and compile budget requests, to present the Proposed Budget by June 30, and submit estimates on behalf of non-performance of a responsible official, per Government Code sections 29040, 29042, 29045, 29060, 29061, 29062.

BE IT FURTHER RESOLVED that the Board of Supervisors shall designate the Auditor/Controller as the official responsible to revise the Proposed Budget to reflect board actions for the Adopted budget, per Government Code section 29083(b).

NOW, THEREFORE, BE IT RESOLVED that the Mendocino County Board of Supervisors shall designate dual authority to the Chief Executive Officer as Chief Budget Officer, or designee , and the Auditor/Controller as the officials responsible for approving any transfers or revisions to the Adopted budget, or as allowed under the authority prescribed by the State, or Board of Supervisors, including monitoring, authorizing additional appropriation controls and administering those controls over the annual Adopted Budget, or to approve transfers and revisions of appropriations within a budget unit if overall appropriations of the budget unit are not increased, per Government Code sections 29092 and 29125(b)

The foregoing Resolution introduced by Supervisor Haschak, seconded by Supervisor Williams, and carried this 5<sup>th</sup> day of January, 2021, 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: CARMEL J. ANGELO  
Clerk of the Board

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Dan Gjerde, Chair  
Mendocino County Board of Supervisors

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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:*  
CHRISTIAN M. CURTIS  
County Counsel

BY: CARMEL J. ANGELO  
Clerk of the Board

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Deputy