

## **RESOLUTION NO. 21-118**

### **RESOLUTION AMENDING THE BOARD OF SUPERVISORS RESOLUTION NO. 16-015 TO INCLUDE THE DEFINITION OF “LIBRARY FUNDS” AND EXPANDING THE LIST OF EXEMPTIONS TO A-87 CHARGES TO INCLUDE ITEMS PURCHASED WITH THOSE FUNDS AND DEFINING A PROCESS GOING FORWARD**

WHEREAS, on February 6<sup>th</sup>, 2016, the Board of Supervisors adopted Resolution No. 16-015 to address specific A-87 cost plan charges to the Library, categories exempted from the charges, and determining the amount of the refund due to the Library from the County; and

WHEREAS, the Board of Supervisors has the authority to exclude A-87 cost plan charges in the approved County budget; and

WHEREAS, the Board of Supervisors deems it inappropriate to assess the Library A-87 cost plan charges for certain items purchased by dedicated library funds; and

WHEREAS, no definition of Library funds was included in Resolution 16-015 and A-87 charges were consequently charged mistakenly against Library property purchased with those funds; and

WHEREAS, the list of items exempted from A-87 charges was not fully inclusive so that some items that should have logically been included in that list were then charged mistakenly; and

WHEREAS, A-87 charges continued to be assessed on items that should be exempted so that the Library is owed another refund; and

WHEREAS, no process for determining what should and should not be charged A-87 going forward was put in place by the Auditor’s Office so that A-87 costs are still being charged incorrectly;

NOW, THEREFORE, BE IT RESOLVED that the Mendocino County Board of Supervisors FINDS AND DECLARES ALL OF THE FOLLOWING:

1. “Library funds” include: Measure A revenue, the Library’s share of property taxes, Library donations and grants, any insurance proceeds, and any other money specifically provided to Libraries by State, Federal and other agencies.
2. Exemptions to A-87 charges include Buildings and Building Improvements paid for by the above mentioned funds, Equipment, Equipment use, and all Delivery and Installation charges of that Equipment purchased with the above mentioned funds, and any other Fixed Assets purchased with Library monies.
3. “Fixed Assets” constitutes any items purchased other than structural that cost over \$5,000 and have a useful life of at least a year, such as HVAC systems, computers, machinery, and vehicles.
4. A refund is due for A-87 charges incorrectly applied between 2016 and 2021 which will be calculated by Auditor’s Office, reviewed and approved by the Library Advisory Board and Cultural Services Agency and paid to the Library.

5. The Auditor-Controller shall work with the Executive Office to adopt a process that will ensure that these mistaken charges are not repeated going forward.

The foregoing Resolution introduced by Supervisor Haschak, seconded by Supervisor McGourty, and carried this 17<sup>th</sup> day of August, 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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Deputy

*APPROVED AS TO FORM:*  
CHRISTIAN M. CURTIS  
County Counsel

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DAN GJERDE, 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: CARMEL J. ANGELO  
Clerk of the Board

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Deputy