

## **RESOLUTION NO. 26-001**

**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, 2026**

WHEREAS, California Government Code section 25252, the board of supervisors shall establish or abolish, those funds as are necessary for the proper transaction of the business of the county, and may transfer money from one fund to another, as the public interest requires; and

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 State Controller has issued a County Budget Manual prescribing uniform accounting procedures, which has most recently been updated as of 2020; 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 acting official, 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, Mendocino County Code section 2.28.050 adopted by the Board of Supervisors designates the Chief Executive Officer or designee, as the Budget Officer, 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, 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, The Air Quality Management District Board of Directors has designated the Mendocino County 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; and

NOW, THEREFORE, BE IT RESOLVED that the Mendocino County Board of Supervisors designates the Chief Executive Officer or designee, as Chief Budget Officer, 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 or acting 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/Treasurer/Tax-Collector or designee, as the official responsible to revise the Proposed Budget to reflect board actions for the Adopted budget, per Government Code section 29083(b).

BE IT FURTHER RESOLVED that the Board of Supervisors, pursuant to Government Code section 25252, hereby authorizes the Auditor/Controller/Treasurer/Tax-Collector or designee, to establish or to those funds as are necessary for the proper transaction of the business of the county and to transfer money from one fund to another as the public interest requires, provided that such transfer shall not change any appropriation.

BE IT FURTHER RESOLVED that the Mendocino County Board of Supervisors designates dual authority to the Chief Executive Officer or designee, as Chief Budget Officer, and the Auditor-Controller-Treasurer-Tax Collector or designee, 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), provided that transfers and revision may only occur upon the approval and concurrence of both the Chief Executive Officer and Auditor-Controller-Treasurer-Tax Collector.

BE IT FURTHER RESOLVED that nothing herein shall be construed as obviating the need for subsequent Board Action to effectuate changes in appropriations under Government Code sections 29125(a)(1), 29125(a)(2), 29127, or 29130, or to make any budgetary changes for which board action is required and cannot, by law, be delegated.

The foregoing Resolution introduced by Supervisor Mulheren, seconded by Supervisor Haschak, and carried this 6<sup>th</sup> day of January, 2026, by the following vote:

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

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

ATTEST: DARCIE ANTLE  
Clerk of the Board

  
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Deputy

APPROVED AS TO FORM:  
BRINA BLANTON  
Acting County Counsel

  
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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

  
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Deputy