



COMMISSIONERS

Maureen Mulheren
Chair
County Member

Gerald Ward
Vice Chair/Treasurer
Public Member

Madeline Cline
County Member

Gerardo Gonzalez
City Member

Candace Horsley
Special District Member

Mari Rodin
City Member

Susan Mahoney
Special District Member

Bruce Alfano
Alternate Public Member

Douglas Crane
Alternate City Member

Adam Gaska
Alternate Special District Member

John Haschak
Alternate County Member

STAFF

Executive Officer
Uma Hinman

Senior Analyst
Larkyn Feiler

Clerk/Analyst
Jen Crump

Counsel
Marsha Burch

REGULAR MEETINGS

First Monday of each month
at 9:30 AM in the
Mendocino County Board
of Supervisors Chambers
501 Low Gap Road, Ukiah

Approved April 20, 2026

FINAL

Executive Committee Meeting Minutes

Hybrid Meeting of Friday, March 13, 2026, 11:00 a.m.
Ukiah Valley Conference Center, Chardonnay Room
200 South School Street, Ukiah, California 95482

1. CALL TO ORDER and ROLL CALL

Chair Mulheren called the meeting to order at 11:01 a.m.

Members Present: Chair Mulheren, Vice Chair/Treasurer Ward, Commissioner Rodin

Staff Present: Uma Hinman, Executive Officer; Jen Crump, Clerk/Analyst; Marsha Burch, Legal Counsel

2. PUBLIC EXPRESSION

None

3. MATTERS FOR DISCUSSION & POSSIBLE ACTION

3a) Approval of March 19, 2025 Executive Committee Minutes

Due to the length between Committee meetings, staff will send the draft meeting minutes to Committee members following the meeting rather than wait until the next scheduled Committee meeting.

Upon motion by Commissioner Rodin and second by Commissioner Ward, the March 19, 2025 Executive Committee Meeting Minutes were approved unanimously.

3b) Executive Officer Request for Reimbursement of Training Registration

EO Hinman requested reimbursement of registration expenses for a Fire Leadership training held by the California Fire Districts Association (FDCA). The training will be held at Mendocino City College on March 21; the training is \$450. The seminar is an opportunity to coordinate with local fire district staff and board members as LAFCo staff work on the fire and emergency medical services (EMS) Municipal Service Review (MSR) and Sphere of Influence (SOI) studies.

There were no public comments.

Upon motion by Commissioner Rodin and second by Commissioner Ward, the motion was approved unanimously.

3c) Draft Request for Proposals to Conduct Audited Annual Financial Statements

During last year's budget development cycle, the Commission elected to contract with Pehling and Pehling Certified Public Accountants (CPAs) to prepare its audited annual financial statements for an additional year before issuing Request for Proposal (RFP) to consider proposals for audited financial statements. Staff have prepared a draft RFP for the Committee's consideration and direction.

The following discussion points and questions were raised by the following Commissioners:

Commissioner Rodin suggested the Committee consider moving from annual to biennial audited financial statements as a cost savings measure, noting the simplicity of LAFCo's budget and thorough financial reporting monthly, biannually, and annually. Should the Committee and Commission decide to release an RFP, she recommended removing "Participating Agencies" from the draft RFP (page 12 of the agenda packet).

Upon inquiry from Commissioner Ward, EO Hinman clarified that the Commission or Committee could direct the Policies and Procedures Committee to consider a policy amendment to the audit frequency of the financial statements.

Counsel Burch confirmed that the Cortese-Knox-Hertzberg Act (CKH Act) does not require an annual audit and other LAFCo agencies follow a biennial audit frequency. It would require a change in LAFCo Budget Policy 5.1.

There were no public comments.

The Committee directed staff to include the draft policy amendment to change the audit schedule from annual to biennial for Commission consideration at its regular meeting in April.

3d) Preliminary Budget and Work Program for FY 2026-27

EO Hinman presented the Preliminary Budget and Work Program for Fiscal Year (FY) 2026-27, which identifies anticipated revenues and expenditures by line item. The preliminary budget remains substantially the same as the current FY. No change to basic services is proposed, and services and supplies have minor adjustments between accounts but very little change overall. The budget relies on the use of \$53,000 in anticipated cash balance to keep apportionments unchanged at \$275,000. The Work Plan will be a continuance of the countywide fire district studies, which will cover multiple fiscal years, and includes the initiation of the Mendocino Coast Health Care District MSR. The preliminary budget accommodates a proposed increase in hourly rates for staff and legal counsel, which will be considered by the Commission at its next meeting.

Upon inquiry from Commissioner Ward, EO Hinman clarified that application revenue and contractor expenses are not included as line items in the preliminary budget because they are pass-through (net zero). However, the portion of service fee revenue retained by LAFCo is included in the Fees and Reimbursements revenue line in the preliminary budget. Full application tracking, including contractor expense/revenue, is included in all financial reporting and tracking to the Commission, and as line items in the audited financial statements. In years past, it was estimated in the budget, however, the projected estimates were far from the actuals. EO Hinman further noted that it can be included in the budget.

Chair Mulheren recommended the proposed contract amendments for staff rate changes for Hinman and Associates Consulting, Inc. and Law Offices of Marsha Burch be included as consent items on the next scheduled Commission meeting agenda.

Upon motion by Commissioner Rodin and second by Commissioner Ward, the Preliminary Budget and Work Program for FY 2026-27 as presented was approved unanimously.

4. INFORMATION AND REPORT ITEMS

4a) Executive Officer Report

None

ADJOURNMENT

There being no further business, the meeting was adjourned at 11:57 a.m.